City of Cedar Rapids, Iowa

Fiscal Year 2017
Adopted Budget

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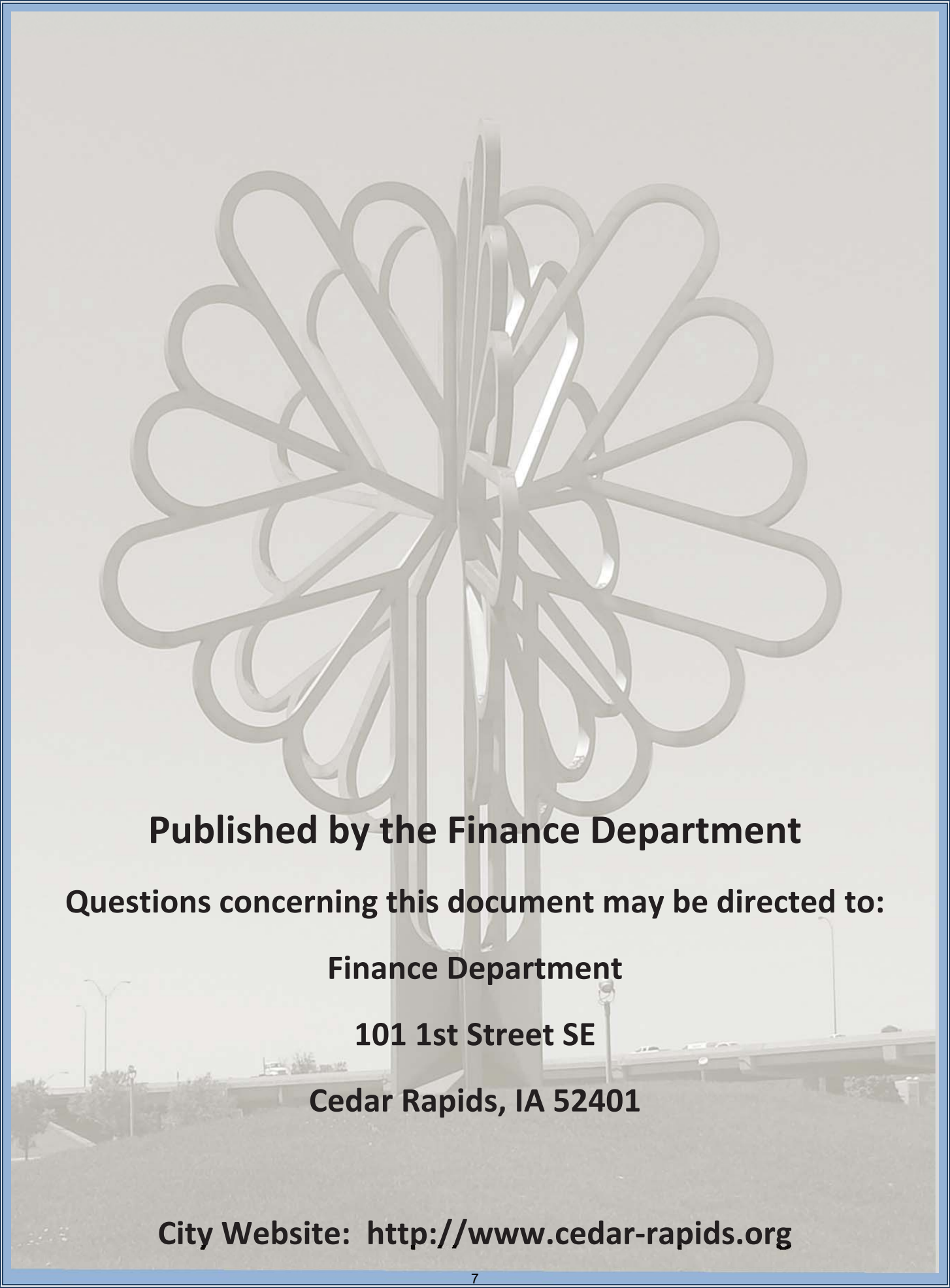
Medical SSMID

Due to the timing of when the City received information that the Medical SSMID Commission approved a lower tax rate, the rate and associated budget impacts are not reflected in the book. Medical SSMID tax levy rate will decrease from the FY 2016 rate of $3.75001/$1000 of taxable valuation to $3.25/$1000 of taxable valuation in FY 2017. The FY 2017 budget will be amended for this change. The state forms submitted to Linn County and the State reflected the appropriate information.

Personal Services

As of the printing of this document, bargaining units were in negiotiations. As a result, detail of personal services has been excluded from the document.



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Questions concerning this document may be directed to:

Finance Department

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Cedar Rapids, IA 52401

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RESOLUTION NO. 0263-03-16

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, 2017, as set forth in the Notice of the Public Hearing - Budget Estimate and in the detailed budget in support thereof showing the revenue estimates and appropriation expenditures and allocation to programs and activities for the said fiscal year be adopted, and the Finance Director is directed to make the filings required by law to include the adopted budget summary and the adoption of budget and certification of taxes and to set up the books in accordance with the summary and details as adopted.

Passed this 8th day of March, 2016.

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

Ron J Corbett
Ron J. Corbett, Mayor

Attest:

Amy Stevenson
Amy Stevenson, City Clerk

Distinguished Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Cedar Rapids, Iowa for its annual budget for the fiscal year beginning July 1, 2015. 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 1, 2015

Executive Director

March 8, 2016

Honorable Mayor, City Council members, and Citizens:

I respectfully present the adopted budget for the City of Cedar Rapids for the fiscal year beginning July 1, 2016. **The budget serves as the City's financial and spending plan for the year, and the adoption of the budget is undoubtedly the single-most important action taken by the City's elected officials each year.** The adopted budget will authorize resources and establish a direction for our programs and services for the coming year.

As you review the adopted fiscal year 2017 budget, it is the staff's belief that this budget format enhances the citizens' of Cedar Rapids understanding of the budget process and the services they receive. It is vital that the City's policy makers are provided with information needed to ensure that the budget document reflects the public interest. **It is our hope that the budget document serves as an effective policy document, financial planning tool, operational tool, and communication tool.**

Accomplishments in Financial Management over the past year

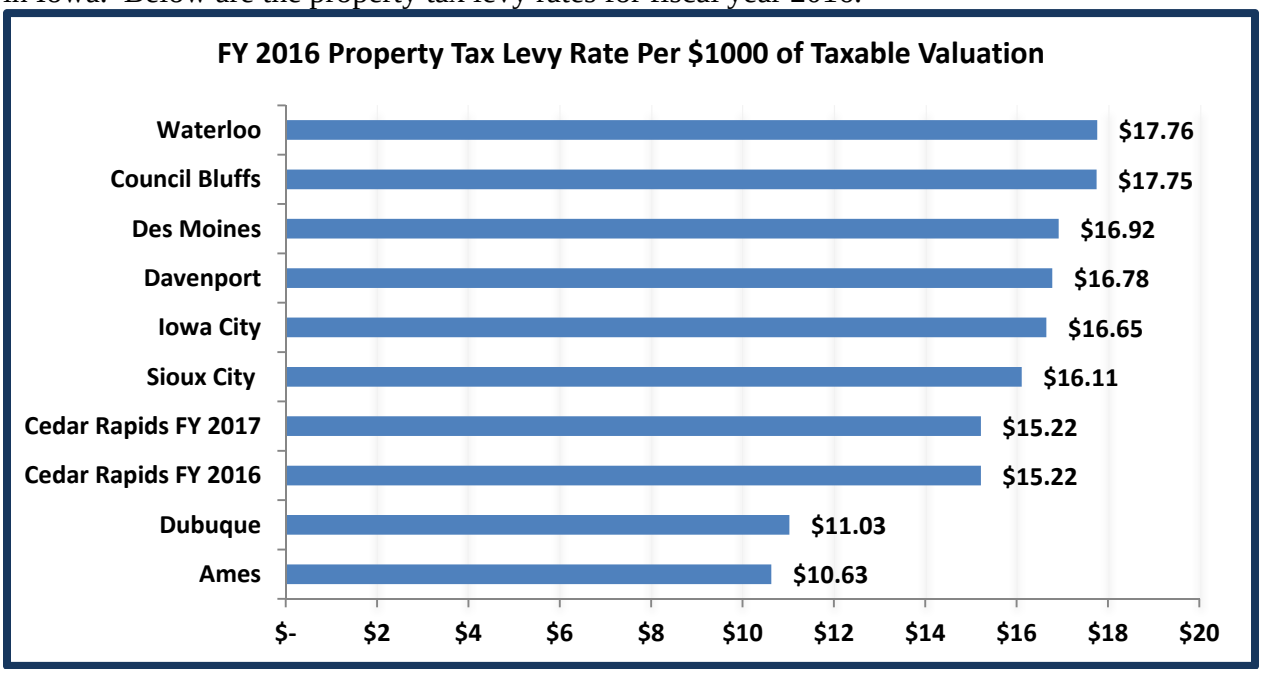
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Cedar Rapids for its comprehensive annual financial report for the fiscal year ended June 30, 2014. This is the 34th consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. The City has submitted its June 30, 2015 Certified Annual Financial Report (CAFR) at the end of December 2015 to GFOA to determine its eligibility for another certificate.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded its Distinguished Budget Presentation Award to the City of Cedar Rapids for its fiscal year budget beginning July 1, 2015. This is the 5th consecutive year the City has received this prestigious award. The award represents a significant achievement by the City. It reflects the commitment of the City and staff to meet the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device**.** In order to receive the award the City's budget document must be rated "proficient" in all four categories, and contain the fourteen mandatory criteria within those categories.

In May 2015, the City's bond rating for outstanding general obligation debt was rated Aa1 with a stable outlook by Moody's Investor Services. Aa1 is the second highest rating that can be achieved and is predicated on the **City's strong financial management, a diverse and substantial economic and tax base and maintenance of healthy liquidity.**

Fiscal Year 2016 Property Tax Levy Review

In fiscal year 2016 the City's overall property tax levy rate compared favorably with other cities in Iowa. Below are the property tax levy rates for fiscal year 2016.



Fiscal Year 2017

Impact of State Property Tax Reform on the Fiscal Year 2017 Budget:

- Starting in fiscal year 2017 a new class of property has been created called multi-residential. These properties in previous fiscal years were classified as commercial property and the state provided backfill to cities for the loss in property tax revenue due to state rollback changing from 100% to 90% for commercial properties. Starting in fiscal year 2017, multi-residential will begin to implement a rollback which will eventually equal the residential rollback. The state will not provide backfill to cities for multi-residential lost property taxes so the loss will be immediate. In fiscal year 2017 multi-residential for the City taxable value was $190,841,651. On the following page is a chart that shows the loss of revenue each fiscal year until the rollback matches residential based on the current taxable valuations.

Fiscal Year	Assessed Valuation	Rollback	Taxable Valuation	Decrease in Property Taxes due to Multi-Residential
2016	$ 221,265,682	90.00000%	$ 199,139,114	
2017	$ 221,265,682	86.25000%	$ 190,841,651	$ 462,938
2018	$ 221,265,682	82.50000%	$ 182,544,188	$ 589,194
2019	$ 221,265,682	78.75000%	$ 174,246,725	$ 715,450
2020	$ 221,265,682	75.00000%	$ 165,949,262	$ 841,706
2021	$ 221,265,682	71.25000%	$ 157,651,799	$ 967,962
2022	$ 221,265,682	67.50000%	$ 149,354,336	$ 1,094,218
2023	$ 221,265,682	63.75000%	$ 141,056,872	$ 1,220,474
2024	$ 221,265,682	55.62590%	$ 123,081,027	$ 1,493,998

- The other part of the state property tax reform is the state backfill for commercial and industrial classes of property. The state property tax reform bill required the State to replace property tax revenue lost by cities through fiscal year 2017 due to the change in rollback. There is a concern starting in fiscal year 2018 the State may no longer provide cities this backfill. Below is the amount of backfill budgeted by the City since the state property tax reform took effect, excluding SSMID backfill. Fiscal year 2017 state backfill decreased due to multi-residential moving to its own class and no longer being backfilled.

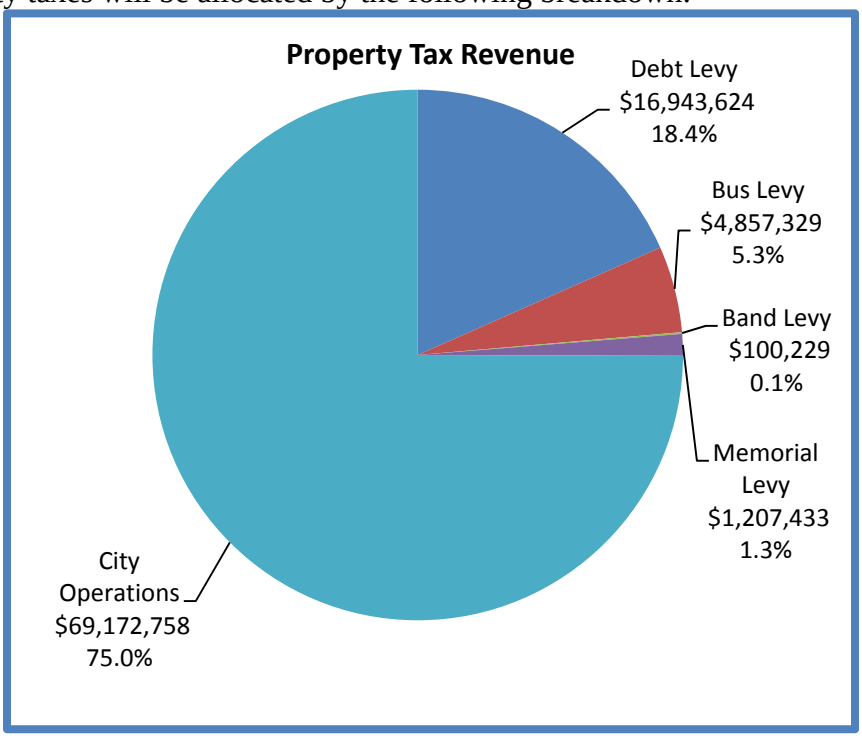
Fiscal Year	State Backfill
2015	1,842,766
2016	4,110,163
2017	3,778,953

Fiscal Year 2017 Budget Highlights

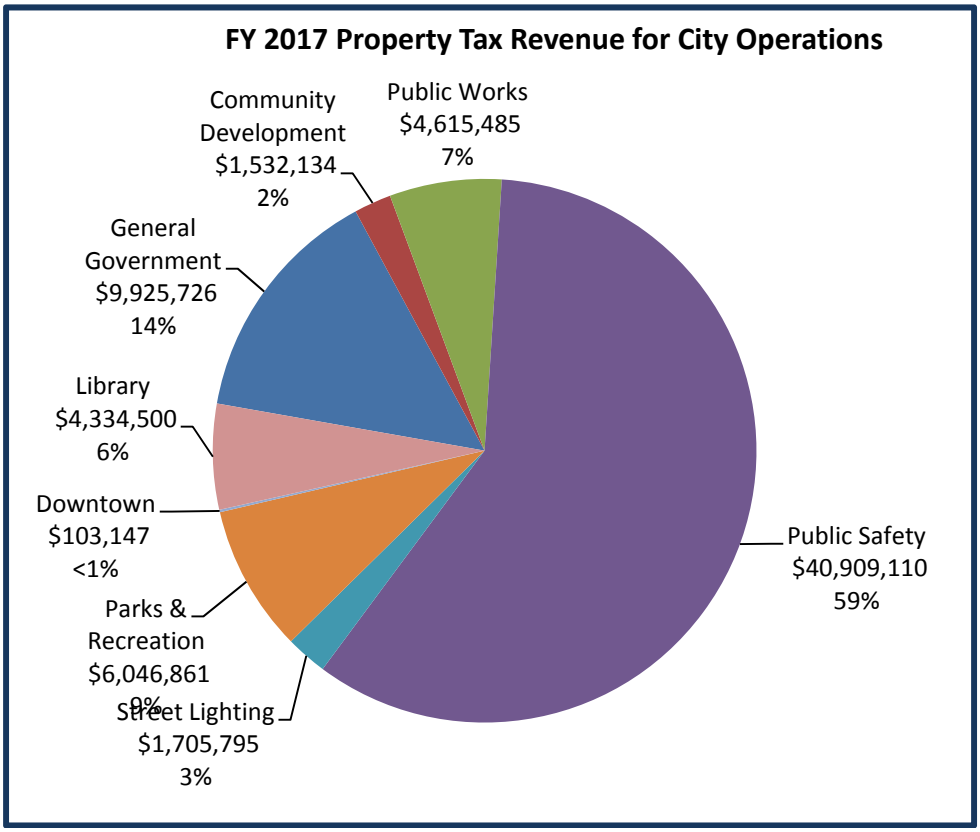
Property Tax Valuations / Property Tax Levy Rate

- The adopted budget **maintains the current property tax levy rate of $15.21621** per thousand dollars of taxable valuation. This represents the **8th consecutive** fiscal year the **City's property tax levy rate has been $15.21621**.
- Total assessed value for fiscal year 2017 is $9.96 billion which is an increase of $156.2M or 1.59%.
- Total taxable assessed value for fiscal year 2017 is $6.01 billion, which is an increase of $33.7 million or .56%.
- The main reason taxable valuations increased .56% in fiscal year 2017 is residential taxable property valuations increased $33M and industrial property valuations increased $12.3M. Changes to state rollbacks contributed to limiting the increase in valuations.
- Overall TIF district property tax revenue decreased $241K. This decrease was due to valuations in the TIF district not being needed to fund outstanding debt in fiscal year 2017.

Overall property taxes will be allocated by the following breakdown:



City Operations, which represents the general fund, will allocate property taxes according to the following breakdown:



General Fund

- **Revenue**
  - **Property tax revenue is increasing by $287K** due to increase in taxable valuations of .56%.
  - **Franchise fee revenue is increasing by $2.3M** to account for a 1% increase in gas and electric franchise fee. Gas and electric franchise fee will be at 3% under this proposal.
  - Revenue from **internal charges between departments** for the cost of services provided **is increasing $879K** mainly due to adding more Public Works staff for Paving for Progress and flood control.
  - **State backfill revenue is decreasing $185K** in part due to multi-residential being classified as commercial in FY 2016 and in fiscal year 2017 being its own class and not receiving state backfill.
  - Other revenue increases based on historical information (i.e. licenses, rebates, etc.).
  - **Interest revenue** is increasing $524K due to investment receiving a higher interest rate.

- **Personal services expenditures**
  - Personal services budget is **increasing $3.6M** due to increases in wages and benefits (health insurance, workers comp, etc.).
  - Overall General Fund **FTE's will be decreasing by 4.03.**
  - **2.03 FTE's are being eliminated from general fund operations** (1 FTE Executive Administrator of Development Services, 1 FTE Planner II FTE from the Community Development Department and .03 seasonal FTEs from the Parks and Recreation Department)
  - **A total of 2.0 FTE Flood positions are being eliminated** in fiscal year 2017 between Public Works and City Manager Departments.

- **New expenditure items, changes to existing expenditures, or funding for revenue changes:**
  - Police ($14K) and Fire ($14K) overtime.
  - $170K reduction in Parks and Recreation revenue based on historic information and trends.
  - $177K for Information Technology Department related to maintenance costs for new systems (i.e. Energov, Agenda, etc.).
  - $47K for Information Technology Department existing systems maintenance cost increases.
  - NW Recreation Center $110K increase for operating expenses and $75K for contracted custodial services (budget amounts based on Ambroz closing).
  - Civil Rights building rent $9K.
  - Public Works contracting median maintenance $75K.
  - Zoning code handbook and implementation material $50K.
  - Gateway sign design $20K.
  - Convention Center and Arena operating deficit $596K
  - Comprehensive plan $75K

- Library operating expenses $349K
- Golf deficit reduction $260K

- **Library –** From FY 2014 – FY 2016 the adopted budget included one-time funding requests for the Downtown and Ladd Libraries. When comparing FY 2013 to FY 2016 adopted budget, Library expenditures increased $1.1M and revenues increased $320K. After wage and benefit adjustments for positions existing prior to FY 2014, the net increase to the general fund over this 3 year period was $700K in one-time funding. Included in the fiscal year 2017 budget is a long term funding plan that eliminates the one-time funding revenue source of $700K. To eliminate the one-time funding gap in the fiscal year 2017 budget the City has increased its funding to the library by $349K and the remainder of the funding gap will come from a combination of increased revenues and decreased operating expenses still being finalized by the Library as of the creation of this document. The library will have the remaining funding gap addressed prior to the start of fiscal year 2017. The fiscal year 2017 budget does reflect the library operating budget without one-time funding. When the library's plan is finalized the fiscal year 2017 line item budget will be adjusted to reflect any changes, but the overall budget number will not change.
- **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, 2016 **will be 31.8 percent ($38.3M) of fiscal year 2017 annual operating budget of $120M.** The City's general fund reserve will decrease due to the negative unrestricted fund balance of the Golf fund which as of June 30, 2015 is $2.5M. This reduces the general fund reserve balance to $35.8M or 29.7 percent.

Internal Service Funds

- **Health insurance premiums will increase 22% for the traditional plans and choice plans will remain the same in fiscal year 2017.** The Health Insurance Fund will have a **$1.4M increase in expenditures in fiscal year 2017** due to projected increases in health care cost.
- **Workers compensation costs will increase $1M** over fiscal year 2016 primarily due to claim costs and actuary adjustments. While claims frequency may level off, claim expenses rise with the increased costs of wages and benefits. City staff uses strategies to reduce injuries and lower costs including on-the-job safety prevention, claims reporting and accident investigation, a proactive return to work program, and continued training. Staff will continue to investigate methods to reduce this cost.
- **Liability and Property insurance has decreased $569K** due to decreased premiums for property insurance coverage, a decrease in property loss expenditures and the limited liability loss risks.
- **Fleet Services** is eliminating one vacant FTE due to efficiencies and decreasing the fuel budget **$968K** based on historical and projected fuel rates.

Enterprise Funds

- **Utility Rate -** The City's utility rate (consist of water, water pollution control/sewer, storm sewer, solid waste, recycling, and yard waste) for fiscal year 2017 will increase

5.1% which equates to **an increase of $50.76 annually** for a typical residential customer defined as a household that uses 10 units of water and 10 units of sewer.

- **Utility departments will contribute $500K towards the City's economic development fund in fiscal year 2017.**
- **Transit –** The Transit **property tax levy rate will remain unchanged in fiscal year 2017.** In fiscal year 2017, Transit transferred $964K from operations to capital to purchase buses in fiscal year 2017 and partially fund bus purchases in FY18.
- **Golf –** Fiscal Year 2017 operating budget reflects revenues of $3.1M and expenditures of $3.3M, or an operating loss of $249K. Over the past several years, the Golf Department has experienced insufficient operating revenue to cover operating expenses due to flooding at Jones Golf Course and changing demographics. This has caused a deficit fund balance to build up. The fiscal year 2017 budget was submitted by the department to reflect historical and projected information. The budget includes a $260K transfer of revenue from the general fund to begin to address the deficit. The City will be reviewing golf operations in calendar year 2016 to develop a long term plan.
- **Parking -** The fiscal year 2017 budget includes revenue from the parking system ($750K) to pay a portion of the debt related to the event center ramp. The remaining debt ($287.7K) for the event center ramp will be funded with hotel motel taxes and downtown TIF. The remaining operating revenue from the parking system is maintained by Downtown Parking Management Inc. per the contract agreement with the City and is used to maintain the parking system. After fiscal year 2017, the City will have completed its commitment regarding issuing debt for deferred parking maintenance to Downtown Parking Management Inc. The City pays a portion of the City employee wages working for the Parking System per the contract agreement.
- **Hotel / Convention Center / Arena** – The net income from the hotel portion of the complex will go towards hotel debt payments in fiscal year 2017. The Convention Center and Arena portion of the complex operating deficits will be funded by the general fund in the amount of $596K.
- **Ice Arena - The fiscal year 2017 budget shows a deficit of $123K to operate the facility.** The operating deficit will be funded with hotel motel taxes. In addition, the City will be allocating $50K from hotel motel taxes to pay for capital improvements at the Ice Arena in fiscal year 2017.

Capital Improvement Program (CIP) Funds (Water, Water Pollution Control, Sanitary Sewer, Storm Sewer)

- **Water** – Fiscal year 2017 CIP budget includes issuing $14.5M in revenue bonds and incurring **$20M in expenses**. Several large projects are planned such as construction of 2 new collector wells to ensure a reliable raw water supply. Also budgeted are anticipated expenses for water main replacements associated with Paving for Progress projects. Overall the 10 year capital investment plan is estimated at $208M, which includes but not limited to, expansion at both water plants, but also work associated with Paving for Progress projects and possible nitrate removal treatment. Funding costs at these levels with revenue bonds will require rate increases over the next 10 years to meet debt service and bond covenant requirements.

- **Water Pollution Control** – Fiscal year 2017 CIP budget includes issuing **$9M in revenue bonds and incurring $14M in expenses**. Several large projects are planned such as significant upgrades to the disinfection process, replacement of anaerobic heat exchangers, and addition of a bioscrubber for odorous air treatment. Long term trends could require significant capital investments on the scale of $175M-200M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. In addition would be costs for treatment capacity expansion and routine maintenance needs. Funding costs at these levels with revenue bonds could require larger annual rate increases, in the next 5-10 years, to meet debt service and bond covenant requirements.
- **Sanitary Sewer -** Fiscal year 2017 CIP budget includes issuing **$2.4M in revenue bonds and incurring $8.3M in expenses**. The largest planned projects in fiscal year 2017 are the Prairie Creek and Waconia Ave projects. Prairie Creek is a multiple year project. The department is projecting to need revenue bonds ranging from $5.2M – $5.9M per year in FY 2018 & FY 2019 to fund other sanitary sewer projects not flood related. Funding costs at these levels with revenue bonds could require larger annual rate increases to meet debt service and bond covenant requirements.
- **Storm Sewer -** In fiscal year 2017, **$2M** will be transferred from storm sewer utility user fees to the storm sewer capital improvement fund for planned projects. **$2.5M** is budgeted for capital improvement projects.

Capital Improvement Program (CIP) Funds (Non-Flood)-(Non-Enterprise)

- The total capital improvement program expenditure budget is $58.9M.
- **Infrastructure CIP** (streets, bridges, traffic, etc.) budget for **fiscal year 2017 is $46.3M** which is a decrease of $2.7M from last fiscal year. The reason for the decrease from last fiscal year is due to streets, storm sewer, and traffic. The City will be using $18M of LOST funding instead of having to issue debt to pay for the majority of street projects. Debt will be issued in the amount of $3.6M for infrastructure CIP.
- The following is a history of infrastructure CIP:

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

- **Non-Infrastructure CIP** (parks, police, trees, swimming pools, etc.) **budget for fiscal year 2017 is $12.6M** which is an increase of $4.7M from last fiscal year. The main projects included in fiscal year 2017 budget are a fire rescue truck, fire station alerting system, ADA compliance, facility improvements, information technology, library books, street trees, and parks and recreational improvements.

Flood Fund

- Overall the budget for the **flood fund is decreasing $12.5M** from fiscal year 2016. The main reason for the decrease is most facilities being rebuilt will be completed prior to the start of fiscal year 2017. The City still will have cost associated with the sanitary sewer system and single family new construction in fiscal year 2017.

Growth Reinvestment Initiative (GRI) Capital Improvement Program Fund

- Overall the budget for **flood control is $18.1M** in fiscal year 2017. This represents an increase of $10.4M over fiscal year 2016.
- Fiscal Year 2017 represents year three of a twenty year agreement with the State of Iowa.
- Revenue from the State of Iowa portion of the project will be transferred from the GRI special revenue fund to specific projects.
- In fiscal year 2017 the City will be issuing **$1M in general obligation bonds.** In future budgets the City anticipates needing to issue $8M to $9M per year as City match per the agreement with the State of Iowa.
- This fund will track total project cost not already incurred by the City to match the grant application cost of $570,430,000. **The proposed mitigation system includes construction of 6.24 miles of levee and floodwalls (permanent and removable), 11 pump stations, 21 roadway and railroad gate closures, improvements to a flood prone bridge (elevation of approaches), and design on a second river crossing.**

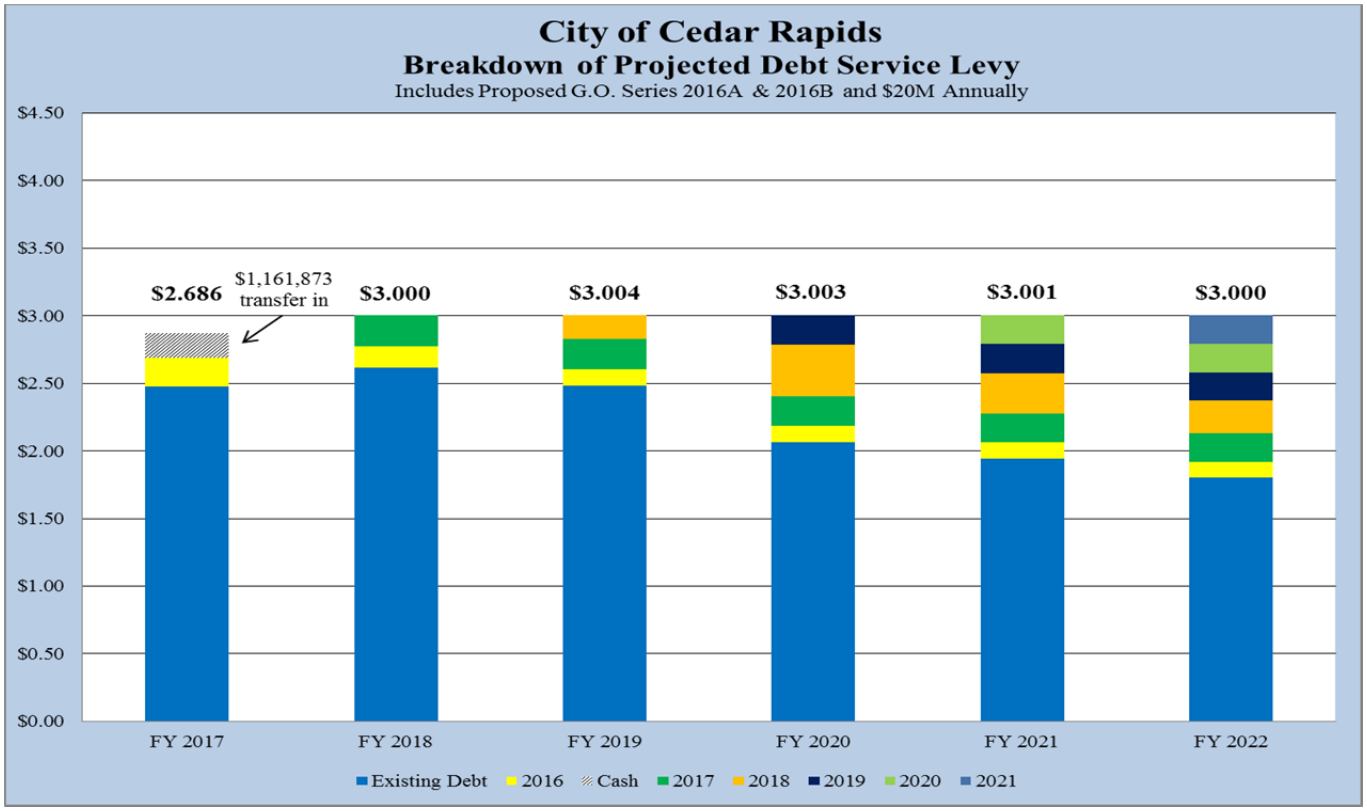
Debt Service Fund

- The City proposes issuing **$14.6M in general obligation bonds**.
- **$8.6M** in general obligation bonds will be used for annual City projects which will include $4.7M for Public Work projects (staff time, streets, sidewalks, traffic, trails), $1.3M fire rescue truck and station alerting system, $500K library books, $150K information technology hardware/software, $500K facility improvements, $151K parking deferred maintenance, $450K skywalk from convention center to US Bank parking ramp, $700K park and recreation improvements, and $150K street trees.
- **$5M** in general obligation bonds will be used for ADA Improvements.
- **$1M** in general obligation bonds will be used for flood control system.
- The City will be able to relieve some of the pressure on the debt service levy in fiscal year 2017 by using fund balance reserves from the debt service fund in the amount of $1.1M, which was created by excess revenue in fiscal year 2015 general fund. Without the $1.1M in excess revenue the debt service levy would have needed to increase 18.4 cents in fiscal year 2017 for the City to make its debt payment. In fiscal year 2018, if additional excess revenue from the current fiscal year is not available the entire debt payment will require an increase to the debt service levy of 31.4 cents.
- The City anticipates additional bonding capacity at the end of fiscal year 2017 to be approximately $212.3M or 42.5% available debt capacity.
- The fiscal year 2017 debt issuance does not impact the debt service levy and therefore can be adjusted prior to finalizing issuance of any future debt.
- The scenario on the following page shows if the City limits issuing future debt to $20M per year and property valuations continue to grow at 2% per year the debt service levy

should start to stabilize at $3.00 starting in fiscal year 2018. This scenario assumes interest rates for borrowing remain consistent, current debt paid by non-property tax supported sources continue, and state backfill program continues to fund at projected levels.

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

Scenario #1: City issues debt in fiscal year 2016 ($12.1M), 2017 ($14.6M), 2018 ($20M), 2019 ($20M), 2020 ($20M), 2021 ($20M) and 2022 ($20M). This scenario assumes valuation increases of 2% in 2018 through 2022.



Analysis of scenario:

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Increase (decrease) in debt service levy	$ 0.314	$ 0.004	$ (0.001)	$ (0.002)	$ (0.001)

Special Revenue Funds

- **Hotel Motel Tax -** The City is **budgeting $3.36M in fiscal year 2017** for hotel motel tax revenue which is an increase of $359K from last year. **Expenditures are being budgeted at $3.36M.** Included in the expenditures of Hotel Motel are City debt payments (i.e. hotel, portion of convention center, art museum, ice arena). In addition,

the City will use some of the hotel motel revenue for organizations who were awarded funding through the hotel motel three year application program.

- **Road Use Tax:** The City is budgeting **$14.2M in fiscal year 2017 for road use tax which is an increase of $1.4M from fiscal year 2016**. This increase relates to the increase in the gas tax implemented by the State. **Capital improvement projects will receive $2.5M** and the remaining balance of road use tax will be transferred to the City's general fund to **pay for operating cost related to Public Works Department and Forestry division of Parks and Recreation Department.**
- **Local Option Sales Tax for streets:** The City is budgeting $18M for local option sales tax revenue in fiscal year 2017. These funds will be used to pay for improvements that typically would have required the City to issue debt. For fiscal year 2017 the City will use these funds for street repairs.
- **Tax Increment Finance (TIF):** The City is budgeting **$10.1M in property taxes in TIF districts for fiscal year 2017** which represents a $244K decrease from fiscal year 2016.

Other Fiscal Year 2017 Budget items:

- **Flood insurance – The budget includes $760K in flood insurance. This represents a decrease of $95K from fiscal year 2016 for NFIP insurance and excess flood insurance of $50M.** Typically insurance costs is funded by increasing the tort property tax levy, but for fiscal year 2017 a transfer from 10% flood local options sales tax will fund flood insurance. The use of the 10% portion of local option sales tax to cover flood insurance costs is in line with the definition of property tax relief.

Future challenges to the tax levy:

The City's financial health remains very strong in fiscal year 2017. As the City looks toward future budgets and the ongoing impact from state property tax relief - as well as the continued need to maintain our existing assets - below are some areas we will need to continue to monitor and look for ways to alleviate their impact on future property tax levies.

- The City will be required to issue debt for the flood control system, ADA improvements, and matching funds for items such as street and trail projects in the next few fiscal years. Adding this debt using the current debt service levy may mean continuing to invest in the ongoing capital needs of City operations that are shown under the debt service fund section would have to be reduced or eliminated.
- If the City were to lose the State backfill of $3.8M it would take an increase of 63 cents to the existing property levy to cover this deficit.
- The percentage of growth in taxable valuations has decreased the past two fiscal years which if this trend continues could have a direct impact on the level of services the City can provide. The City will need to continue to look at ways to be more efficient, increase in taxable valuations, and look at revenue sources for the services we provide.

Conclusion

The fiscal year 2017 budget as presented includes a balanced general fund, additional funding for priority programs identified by the City Council, completion of 2008 flood projects, flood control system projects, and most importantly - commitment to the long term future of Cedar Rapids, and maintaining the City's financial strength. In addition, this document points out long term financial needs that will help the City Council and citizens of Cedar Rapids understand the level of funding needed in the future.

I want to express my personal thanks to members of the City staff for their diligent efforts to develop budgets that reflect the needs of their individual departments and their direct service to Cedar Rapids' residents. A special note of thanks and appreciation should go to the members of the Finance Department staff for their excellent performance in gathering, analyzing, and presenting information clearly and accurately. The budget presentation team, composed of Finance Director Casey Drew, Assistant Finance Director Heidi Stiffler, Budget Analysts' Ronda Jones, Al Soukup, Shannon Umbdenstock, and Jordan Meyer, worked collaboratively and effectively as we reviewed and developed the fiscal year 2017 budget. This budget could not have been developed without the combined efforts of all those involved.

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

Respectfully submitted,

Jeffrey A. Pomeranz
City Manager

INTRODUCTION

Form of Government

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

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

Under this form, the Cedar Rapids City Council consists of eight council members plus the mayor. The mayor and three council members are elected at large. The remaining five council members are elected by voters in each of five districts. The council operates on a part-time basis and meets regularly with City staff.

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

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

Vision Statement

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

Amended January 24,

Strategic Goals

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

Values

We Value Accountability and Integrity

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

We Value Communication

Recognizing and encouraging the open exchange of ideas within our organization and our community.

We Value Dignity and Fairness

Treating everyone with patience and respect.

We Value Diversity

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

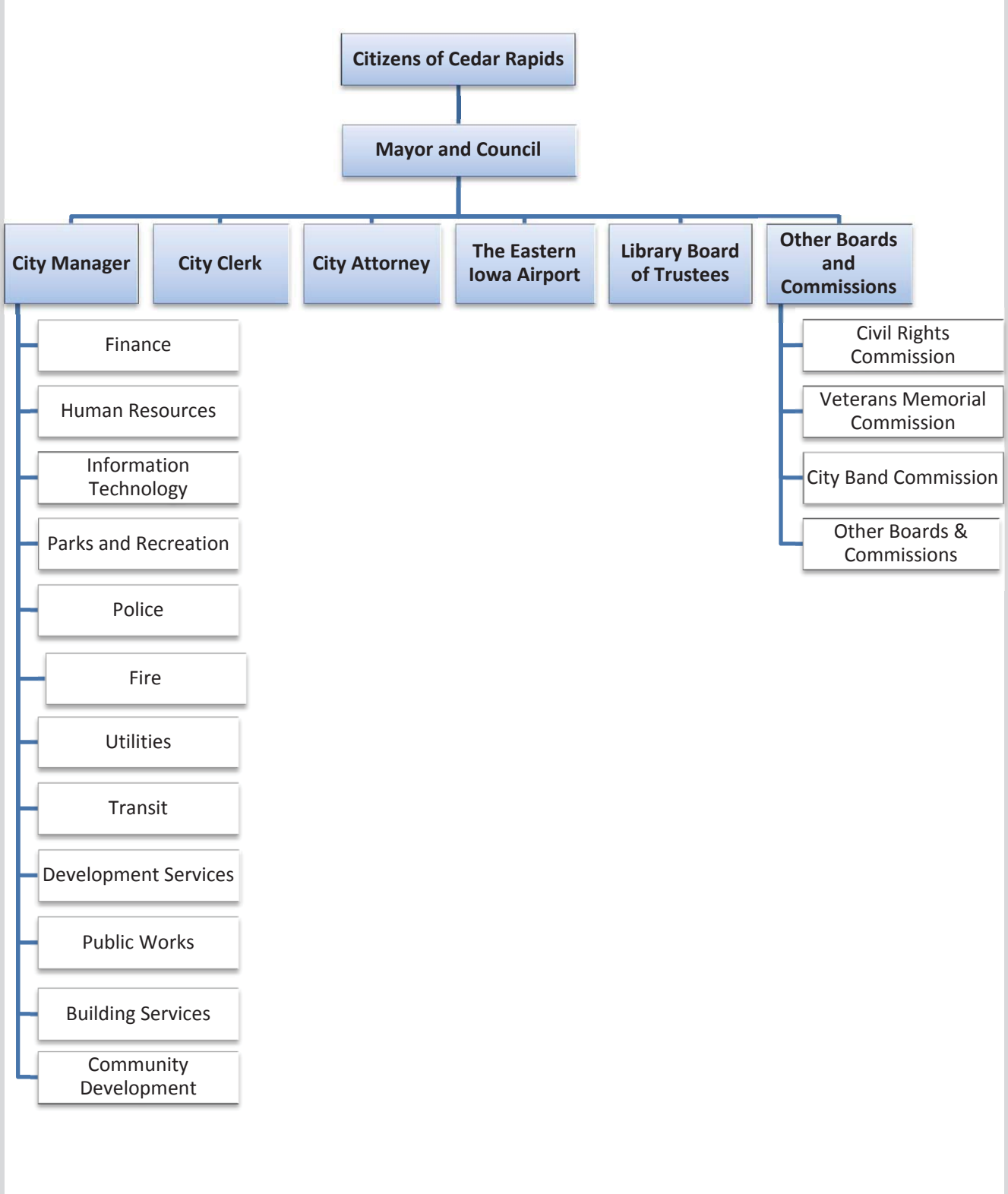
We Value Teamwork and Initiative

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

We Value Stewardship

Responsibly managing the resources entrusted to us.

City of Cedar Rapids Organization Chart



City of Cedar Rapids Mayor and City Council

Ron Corbett – Mayor

Susie Weinacht
At Large

Ann Poe
At Large

Ralph Russell
At Large

Kris Gulick
District 1

Scott Overland
District 2

Pat Shey
District 3

Scott Olson
District 4

Justin Shields
District 5

Department Directors and Principal Officials

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

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

Structure of This Document - Sections

This document is organized into 4 main sections:

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

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

- **Introduction and Highlights**
  - General Information
  - Planning
  - Budget Highlights
  - State Forms and Reports
  - Business Unit Reports
- **Funds**
  - General Fund
  - Enterprise Funds
  - Internal Service Funds
  - Capital Project Funds
  - Debt Service Funds
  - Special Revenue Funds
  - Trust & Agency Funds
- **Capital Expenditures**
  - 5 Year Capital Improvement Project Plan
  - Routine Capital Expenditures
- **Supplemental Information**
  - Personal Services
  - Cash Transfers
  - Fund Balance
  - Statistical Information
  - Other Supplemental Information
  - Glossary

Structure of This Document – Department Information

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

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

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

PLANNING

The City Council adopts goals for city initiatives across all departments. The plan guides City leaders when making decisions on priorities, funding, and long term plans. By having plans and goals the City is able to plan for projects and initiatives and their impact on the City finances. The plan outlines 7 strategic goals that provide direction for both current and future planning and budget decisions.

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

Strategic Plan Summary

Goal 1 - STRENGTHEN CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Historic Preservation Plan in process including an open house and multiple task force meetings.
    - Focus on enforceable updates to Chapter 18 of the Municipal Code.
    - Increase the number of local historic districts.
    - Consider a non-profit foundation to fund historic preservation activities.
- Zoning Code update.
- Identify resources to create housing programs such as infill new construction/rehabilitation program.
- Work with Northwest Neighbors Neighborhood Association on Neighborhood Action Plan.
- Prepare Area Action Plan for the Irish District.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 2 - GROW CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Assist with a regional Highway 30 study being conducted by the Corridor Metropolitan Planning Organization to identify infrastructure and related costs associated with growth opportunities.
- Develop annexation plan that incorporates infrastructure and service issues/costs, geographic features, environmental and other land use constraints, and market needs.
    - Focus on staff working with counterparts in other jurisdiction to find regional efficiencies.
    - Coordinate to share/leverage resources through 28E Agreements/memorandum of understandings.

- Work with adjacent jurisdictions to identify critical natural resources in future growth areas.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 3 - CONNECT CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Update the City's Comprehensive Trails Plan.
- Identify and track construction of High Priority Sidewalk Segments per the City's Sidewalk Master Plan.
- Prepare Corridor Action Plan for Mount Vernon Road.
- Update Corridor Action Plan for Collins Road, focusing on pedestrian and streetscapes.
- Support efforts to establish comprehensive Wayfinding Program.
- Establish a Master Gateway Plan.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 4 - GREEN CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- West Riverfront Park redevelopment between 5-in-1 Dam and 3rd Avenue SW, including:
    - Removal of aging infrastructure.
    - Installation of new walkways, irrigated turf, lighting, and seating.
- Complete infrastructure removal and track progress in completing the Greenway Parks Plan.
- Prepare a Sustainability Plan for iGreenCR initiatives that includes staffing, resources, and priority programs and policies.
- Incentives for developers to include sustainable design elements into designs.

- Creation of a Renewable Energy City Purchasing Policy.
- Convert select areas of park turf grass to native prairie or woodland plantings to create wildlife habitat and reduce long-term maintenance.
- Create a green street policy to improve permeability and stormwater management practices in future development and repairs to advance "green infrastructure".
- Prepare the City's response for arrival of the Emerald Ash Borer including a tree inventory, serum injection, and removal/replacement of publicly owned trees.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 5 - INVEST CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Begin review of current regulations regarding sidewalk activities to draft a "Sidewalk Toolkit" that empowers business owners to generate creative ways to use the sidewalk and increase pedestrian engagement.
- Create an economic development brand (marketing and communication).
- Create a business expansion and retention program.
- Consider contacting businesses that closed after the flood and invite them to return.
- Create a business advisory board.
- Promote workforce development through City economic development programs and a variety of initiatives focused on enhancing quality of life to attract and retain a skilled workforce.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 6 - PROTECT CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Stormwater Master Plan and Sanitary Sewer Master Plan which will assess future needs and framework to prioritize capital improvement projects.
- Fire Department continues to seek Center for Public Safety Excellence accreditation which provides national recognition for efficiency.
- Police Department continues to seek Commission on Accreditation for Law Enforcement Agencies (CALEA) certification.
- Initiate rezoning of City-owned properties that may be needed for the construction of the Flood .
- Management System and associated infrastructure relocations.

Schedule: Now thru FY 2020

Strategic Plan Summary

Goal 7 - PROMOTE CR

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

Status: In process

Objective/Outcomes

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

Current Initiatives

- Update of the City's website.

Schedule: Now thru FY 2020

Planning – 5 Year Financial Plan

The City's long term financial plan is a piece of the strategic goal INVEST CR. As part of the planning process, in August 2015 the City prepared a five year financial plan for FY 2017 – FY 2021. The plan was formulated based on the 7 strategic goals and their objectives, FY 2016 level of services and budget as well as percent increases in the categories of property tax (2.2% increase per year), personal services (5% increase per year), discretionary expenses (1% increase per year), and non-personal services non-discretionary (5% increase per year) that were based on historical information and projections. If departments deemed operating increases of material value were needed in FY 2017 for the current level of services, the amounts were added into the plan. The City also reviewed tax supported debt issued and future plans for capital improvement projects.

The financial plan allowed city staff to have a discussion of needs, legislative impacts, and funding issues prior to the beginning of the budget process.

The 5 year plan reflected the addition of the Northwest Recreation Center that will open in 2016 (revenue of $100k and $339K in expenses). Assuming no other changes in service levels, the 5 year general fund financial plan showed an increasing gap that results from 5% annual increases in personal service costs based on historical averages (due to expenses such as retirement contributions, and health &wage increases) offset by 2.2% increases in property tax valuations also based on historical averages and projections. The plan demonstrates the need to control costs, find efficiencies, and identify new revenue streams. The financial plan identifies to the City Council that offering the same level of service as in the past will not be financially feasible without identifying other revenues sources currently not being used or changing how the City delivers services in the future. The financial plan allows City staff to begin the process of addressing these issues now and not waiting until future budget cycles.

	5 Year Plan Grand Total	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
Revenue:						
Property taxes	373,540,518	71,492,466	73,065,300	74,672,737	76,315,537	77,994,479
Franchise taxes	34,815,000	6,963,000	6,963,000	6,963,000	6,963,000	6,963,000
Licenses & permits	12,188,348	2,417,910	2,427,252	2,437,161	2,447,558	2,458,466
Intergovernmental	16,626,143	3,189,609	3,255,943	3,323,737	3,393,022	3,463,832
Charges for services	73,491,432	14,080,365	14,376,990	14,684,808	15,006,513	15,342,757
Fines & forfeits	27,686,490	5,537,298	5,537,298	5,537,298	5,537,298	5,537,298
Use of money & property	1,880,000	900,000	900,000	900,000	900,000	900,000
Rents & royalties	4,345,554	854,007	861,268	868,939	876,722	884,618
Miscellaneous revenue	3,751,200	750,240	750,240	750,240	750,240	750,240
Proceeds from sale of fixed assets	600,000	120,000	120,000	120,000	120,000	120,000
Transfers in	64,433,882	12,822,829	12,853,243	12,885,179	12,918,711	12,953,920
Total Operating Revenue	**613,358,567**	**119,127,724**	**121,110,534**	**123,143,099**	**125,228,601**	**127,368,609**
Expenditure:						
Personal services	479,132,594	86,710,924	91,046,471	95,598,794	100,378,734	105,397,671
Non-personal services - discretionary	71,793,795	14,158,095	14,259,037	14,359,417	14,459,140	14,558,106
Non-personal services - non-discretionary	107,443,399	19,490,010	20,441,853	21,440,696	22,488,538	23,582,302
Transfers Out (listed below)	4,972,225	994,445	994,445	994,445	994,445	994,445
Capital Outlay	4,002,875	800,575	800,575	800,575	800,575	800,575
Total Operating Expenses	**667,344,888**	**122,154,049**	**127,542,381**	**133,193,927**	**139,121,433**	**145,333,098**
Funding Gap	**(53,986,321)**	**(3,026,325)**	**(6,431,846)**	**(10,050,828)**	**(13,892,832)**	**(17,964,490)**

The FY 2017 adopted general fund budget is $120M. The key expenditure difference between financial plan and budget was personal services and non-discretionary expenses. The budget includes elimination of positions that were not known at the time the financial plan was prepared. Also, budget includes decreases in fuel, property insurance, utilities, and administrative charges that were not finalized at the time the financial plan was formulated.

The 5 year capital improvement project program is a planning document for future budgets. Only the current year is part of the adopted budget. Future years are adjusted annually based on project priority and the City's ability to finance projects. The capital expenditures in the program include costs such as design, property

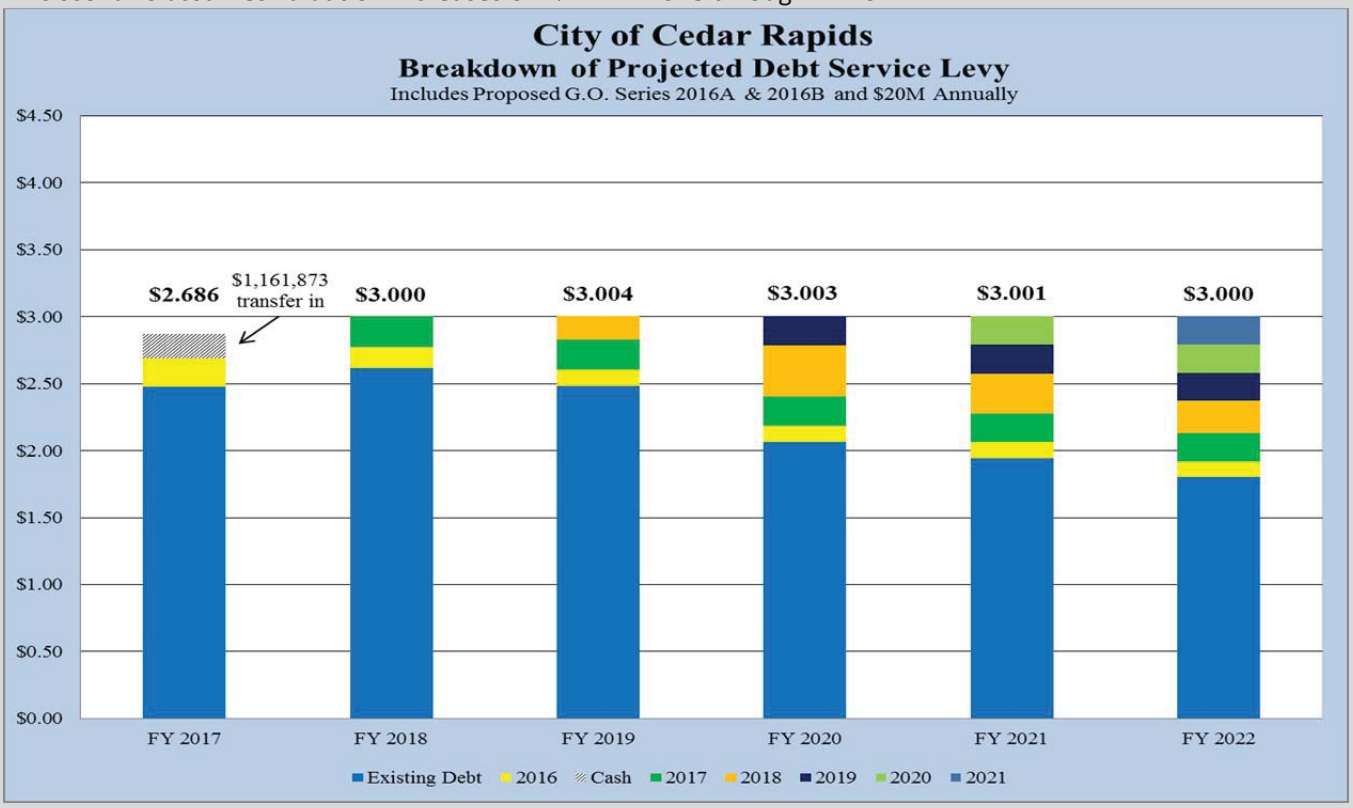
acquisition, and construction. The costs are department estimates for planning purposes only, as costs can change over the life of a project due to many factors such as changes in scope or design.

The 5 year financial plan for capital improvements reflected bond needs around $20M per fiscal year. While the City may not issue debt at the financial plan level, the financial plan reflects City projects that have been identified by City Council, City staff, or citizens. In comparison to the financial plan, the FY 2017 budget includes issuing $14.6M of general obligation bonds. The financial plan allows the City Council to see how funding decisions made today impact City finances in future years. Having the goal of current and future financial strength has assisted the City Council in making sure all projects put into the budget can be fully funded prior to the project beginning.

During the financial plan and budgeting process, debt scenarios and the related impact on the City's debt levy are reviewed. The scenario below illustrates the City issuing the following general obligation bond debt:

- FY 2017 – $14.6M
- FY 2018 and beyond – $20M per year

This scenario assumes valuation increases of 2% in FY 2018 through FY 2022.



Based on this scenario, the debt service levy would increase/(decrease) by the following each year:

FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
$ .314	$ .004	($ .001)	($ .002)	($ .001)

This shows the debt service levy should start to stabilize at $3.00 starting in FY 2018. This assumes interest rates for borrowing remain consistent, current debt paid by non-property tax supported sources continue, and the state backfill program continues to fund at projected levels.

Planning – Other Processes

Beyond financial and strategic planning, the City has various other planning processes that impact the budget. Some of the planning processes are outlined below.

For the past 18 years, the utility departments have held an annual meeting with the city's large industrial users and contributing cities as part of the budget development process to share information on projected rate changes, regulatory matters, and maintenance/operation challenges. Updates on current and future capital infrastructure projects have also been included. Utility leadership also responds to questions from the participants concerning regulatory issues, current environmental conditions like drought or wet weather, and critical capital project phasing.

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

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

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

FY 2017 Budget Focus

The budget focus in FY 2017 is similar to FY 2016. The FY 2017 focus is to encourage economic development, infill development, complete construction of City flooded facilities, continue moving forward with flood control, keep the property tax levy in total unchanged, repair our streets, maintain our facilities, and city beautification.

By the end of FY 2015, almost all City facilities were placed back into operation with the exception of the NW recreation center that will open in 2016. Flood control will move forward with activity in the Sinclair/NewBo and Penford/Czech Village areas. As in FY 2016, the focus is also infill development. Infill development saves money in that the water lines, sewer lines, streets and other infrastructure are already in place. The City continues to focus on economic development. Current infill development includes both historical preservation such as the Smulekoffs Building as well as new development. Also the city is seeking recruitment of new national retailers that not only give variety but result in more funds to fix our streets and for flood control as well as an increased quality of life and property tax base. FY 2017 is year three of moving forward with paving for progress which in some areas will mean minor repairs to extend street lives and in other areas will result in complete overhauls of streets. The FY 2017 budget continues to include beautifiation programs such as urban core to focus on maintaining and beautifying our downtown park land and Safe CR to address nuisance properties.

The FY 2017 budget has a balanced general fund and allocates funding to critical capital improvements that have been determined to be a priority for the community as a whole. The adopted budget represents projections known at the time budget is created. Since the budget is created 18 months prior to fiscal year end, uncertainties surrounding the projections could require a budget amendment to address changes from the original projections. Such uncertainties may include timing of capital improvement project expenditures and/or revenues, fuel costs, and debt refundings. If during the budget year a projection needs to be adjusted, the City will identify the funding source to account for this change.

Challenges

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

Short term challenges facing the City are as follows:

The City's financial health remains very strong in FY 2017. The City no longer has any Project Worksheet disputes with FEMA that are in appeal. Balancing the City of Cedar Rapids budget however has become a greater challenge not only due to increased debt costs, external factors such as legislative issues, and increased operating costs, but also the cost to implement flood control.

Over the past several years, the Golf Department has experienced insufficient operating revenue to cover operating expenses due to flooding at Jones Golf Course and changing demographics. This has caused a deficit fund balance to build up. The FY 2017 budget was submitted by the department to reflect historical and projected information. The budget includes a $260K transfer of revenue from the general fund to begin to address the deficit. The City will be reviewing golf operations in calendar year 2016 to develop a long term plan to address the operating deficit.

The FY 2017 budget maintains the same property tax levy rate as FY 2016, limits the debt increase to critical capital improvement projects, maintains financial strength and existing service levels as well as includes funding for the new Northwest Recreation Center. As in all fiscal years, internal and external user charges were reviewed to determine the appropriate rate. Revenues were budgeted conservatively with the expectation that actual revenues will meet or exceed budgeted amounts. All short term issues were addressed in the budget.

Long term challenges facing the City are as follows:

The percentage of growth in taxable valuations has decreased the past two fiscal years which if this trend continues could have a direct impact on the level of services the City can provide. The City will need to continue to look at ways to be more efficient, increase in taxable valuations, and look at revenue sources for the services we provide. The City will need to maintain a high quality workforce in order to meet the labor needs of existing businesses wanting to expand and new businesses moving into the City. In order to provide a high quality workforce the City will need to continue to develop a diversified housing inventory, provide entertainment options, and quality of life amenities (i.e. trails, parks, safe neighborhoods). Retaining a high quality workforce will allow the City to continue to see property tax growth in both business and residential categories which is one of the keys to long term sustainability in the City.

As a result of the State property tax reform bill passed in calendar 2013, starting in FY 2017, a percentage of property in the commercial classification will move to a new multi-residential classification. This will result in a gradual decrease in the rollback to the residential rollback value over an eight year period for properties in this new classification. The City estimates a decrease of $1.5M of property tax revenue when fully implemented, with no backfill from the state, which means the City will be absorbing on average $150K per year over the next eight years. The City believes this to be very manageable and feels this will not impact the City negatively.

Also related to this property tax bill was a reduction in property taxes collected on commercial and industrial property which began in FY 2015. This impacts the amount of revenue collected by the City. To offset the loss of property taxes collected by the City, the state will backfill this loss. In FY 2016 $4.1M was budgeted for backfill, while in FY 2017 $3.9M is budgeted. FY 2017 state backfill decreased due to multi-residential moving to its own class and no longer being backfilled. The State will continue to backfill any property taxes lost due to the tax reform changes in commerical and industrial property taxes through FY 2017 at which time the amount of backfill will be capped by the State of Iowa. There is a concern starting in FY 2018 the State may no longer

provide cities this backfill. If the City were to lose the State backfill, it would take an increase of 63 cents to the existing property levy to cover this deficit.

As the City looks toward future budgets and the ongoing impact from state property tax relief, as well as the continued need to maintain our existing assets, we will need to continue to monitor and look for ways to alleviate their impact on future property tax levies. The City will be required to issue debt for the flood control system, ADA improvements, and matching funds for items such as street and trail projects in the next few fiscal years. Adding this debt may mean continuing to invest in the ongoing capital needs of City operations will have to be reduced or eliminated.

The budget includes $760K in flood insurance which is a decrease of $95K from FY 2016 for excess flood insurance of $50M and the national flood insurance program. Typically insurance costs are funded by increasing the tort property tax levy, but for FY 2017 a one-time transfer from 10% flood local options sales tax will fund flood insurance costs in the amount of $608K. The use of the 10% portion of local option sales tax to cover flood insurance costs is in line with the definition of property tax relief. In future years when this funding source is not available, this cost will need to be funded by City operations. Also, maintaining the same debt service tax levy continues to add pressure on the City's ability to issue debt in the future. In FY 2017, the City is using $1.1M from FY 2015 general fund reserves to fund a portion of tax supported debt payments. In FY 2018 and beyond, if the City continues issuing debt of $20M per year, with 2% property valuation growth, the debt service levy would need to increase from the FY 2017 level of $2.68605/$1000 of taxable valuation to $3.00/$1000 of taxable valuation.

From FY 2018 – FY 2020, the City will need to identify a funding source for life cycle replacements of buses. It is anticipated that funding of $50K-$500K will be needed each year to continue with the current replacement plan.

Overall the 10 year capital investment plan for water infrastructure is estimated at $208M, which includes but is not limited to, expansion at both water plants, work associated with Paving for Progress projects, and possible nitrate removal treatment. The 10 year capital investment plan for water pollution control/sewer infrastructure suggest long term trends that could require significant capital investments on the scale of $180M-205M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. Funding costs at these levels with revenue bonds could require larger annual rate increases, in the next 5-10 years, to meet debt service and bond covenant requirements.

Overall maintaining current levels of service in the City with limited revenue resources is a challenge the City will continue to face in the next few years. Costs such was wages, benefits, discretionary expenses, and maintaining capital infratstructure continue to rise and grow. The City will need to continue planning, looking for ways to increase the property tax base, as well as look at revenue diversifi cation options to address these concerns.

BUDGET HIGHLIGHTS

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

Expenditures

The overall FY 2017 expenditure budget is $525M (net of transfers) which is an increase of $12M from the FY 2016 budget of $513M. The majority of the increase is related to personal services and debt service. The increase in discretionary is mainly a result of an adjustment between accounts from capital outlay to this category for 2008 flood recovery projects based on projected expenses. The chart below detail the change from FY 2016 to FY 2017 by major expenditure object.

Major Expenditure Object	FY 2016 Adopted Budget	FY 2017 Budget	Amount Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Personal Services	132,614,456	138,148,006	5,533,551	4%
Discretionary Expenses	105,846,923	124,521,019	18,674,096	18%
Fleet & Facilities	14,894,187	15,685,176	790,990	5%
Non-Discretionary Expenses	37,827,881	35,181,136	(2,646,745)	-7%
Capital Outlay	172,196,550	159,656,366	(12,540,184)	-7%
Debt Service	49,800,309	52,219,040	2,418,731	5%
Transfers Out	132,068,471	125,844,111	(6,224,361)	-5%
Total Expenditures	645,248,776	651,254,854	6,006,078	1%
Total Expenditures (Net of Transfers Out)	513,180,305	525,410,744	12,230,439	2%

The chart below detail the expenditure budget change from FY 2016 to FY 2017 by fund type.

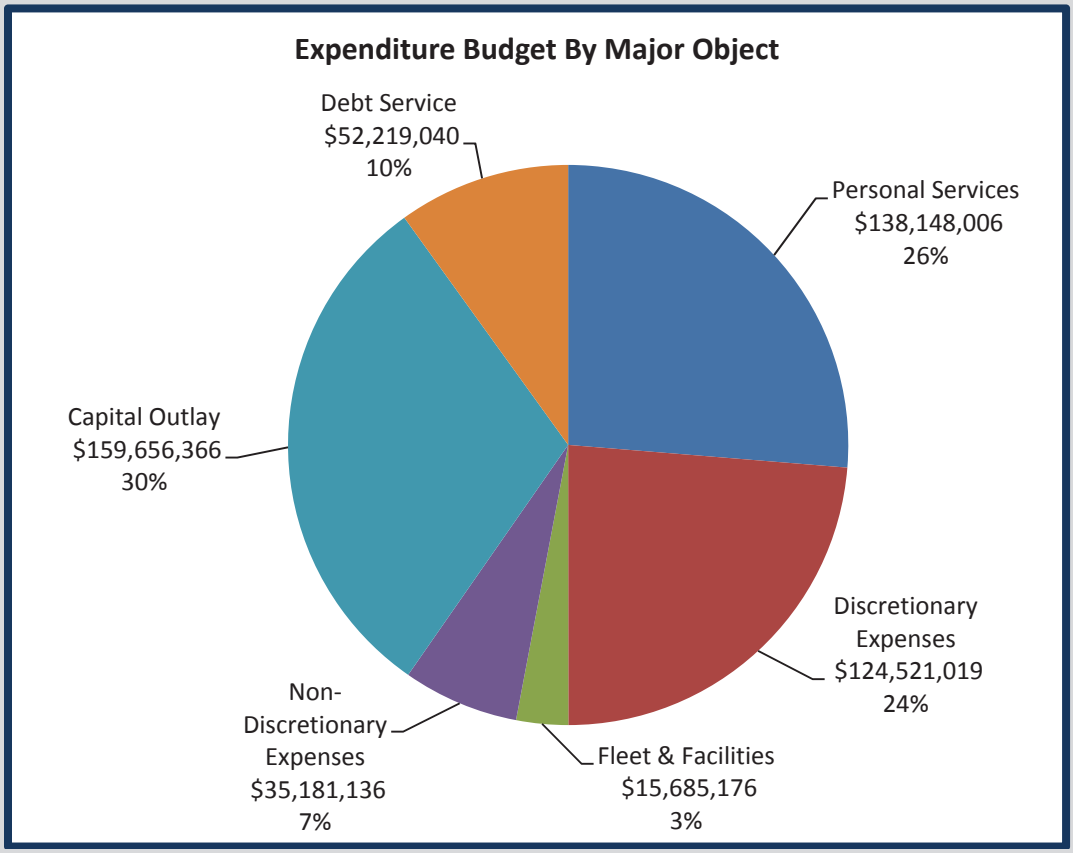
Fund	Excluding Transfers FY 2016 Adopted Expenditure Budget	FY 2017 Expenditure Budget	Amount Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Internal Service	$ 50,304,549	$ 51,442,869	$ 1,138,320	2%
General	115,727,444	119,536,689	3,809,245	3%
Enterprise	196,088,984	205,460,261	9,371,277	5%
Capital Projects (Non-Flood)	56,786,694	58,888,245	2,101,551	4%
Capital Projects (Flood)	55,020,711	53,162,863	(1,857,848)	-3%
Special Revenue	18,189,133	14,638,248	(3,550,885)	-20%
Debt Service	20,696,088	21,829,014	1,132,926	5%
Trust & Agency	366,703	452,555	85,853	23%
Total	$ 513,180,305	$ 525,410,744	$ 12,230,439	2%

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

The information below details the FY 2017 expenditure budget by fund type and major object of expenditure (net of transfers). Of the $525M budgeted in FY 2017, 30% or $160M is budgeted for capital outlay expenditures.

Fund	Personal Services	Discretionary Expenses	Fleet & Facilities	Non-Discretionary Expenses	Capital Outlay	Debt Service	Total Expenditure
Internal Service	$ 10,138,535	$ 29,293,377	$ 374,652	$ 6,348,313	$ 5,287,991	$ -	$ 51,442,869
General	86,113,344	14,717,548	9,011,422	8,746,039	948,337	-	119,536,689
Enterprise	39,919,380	49,051,964	6,044,598	19,907,398	60,151,032	30,385,889	205,460,261
Capital Projects (Non-Flood)	-	650,000	101,238	-	58,137,007	-	58,888,245
Capital Projects (Flood)	375,983	17,654,881	-	-	35,131,999	-	53,162,863
Special Revenue	1,600,764	12,702,249	153,267	177,831	-	4,138	14,638,248
Debt Service	-	-	-	-	-	21,829,014	21,829,014
Trust & Agency	-	451,000	-	1,555	-	-	452,555
Total	$ 138,148,006	$ 124,521,019	$ 15,685,176	$ 35,181,136	$ 159,656,366	$ 52,219,040	$ 525,410,744
Percent of Total	26%	24%	3%	7%	30%	10%	100%

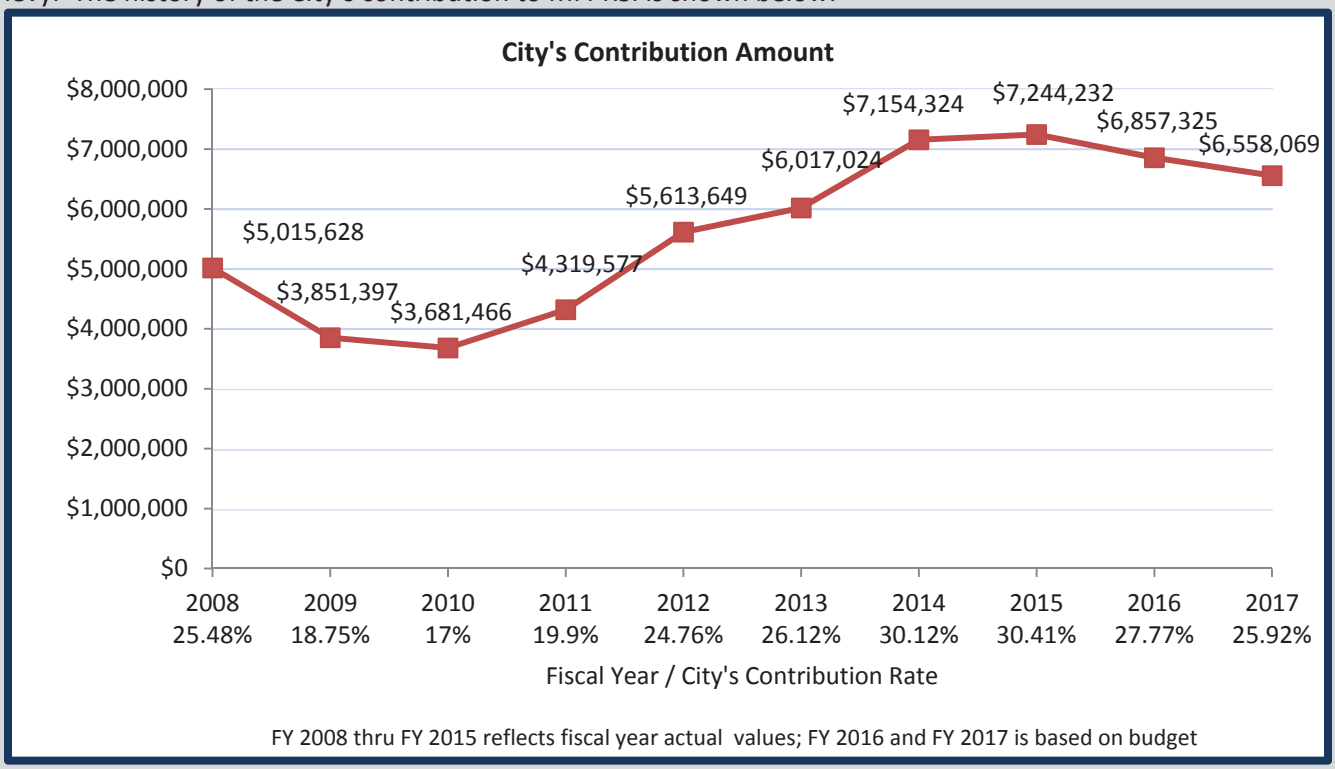
*Note the category "Capital Project Fund (Flood)" includes the 2008 flood recovery capital project fund and the growth reinvestment initiative capital project fund



Personal Services

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

The personal services budget is increasing due to increases in wages and benefits. The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees has determined the City's contribution rate, effective July 1, 2016, will be 25.92% which is a decrease of 1.85% from the FY 2016 rate of 27.77%. In FY 2017, $6.6M is budgeted for MFPRSI expenses. Of this $6.6M, $4.3M is funded from the police and fire retirement property tax levy. The history of the City's contribution to MFPRSI is shown below.



Iowa Public Employees' Retirement System (IPERS) has determined the city's contribution rate effective July 1, 2016 will remain unchanged from the current rate of 8.93%.

Health fund expenses are increasing $1.4M due to projected increases in health care costs. Health insurance premiums will increase 22% for the traditional plan. Premiums for choice plans will remain the same. Workers compensation costs are increasing $1M mainly due to claim costs and actuary adjustments.

As of the printing of this document, bargaining units were in negiotiations. As a result detail of personal services has been excluded from the document.

Discretionary Expenses

Discretionary non-personal service expenses are considered controllable by city departments (I.e. office supplies, training, etc.). Changes to this category are outlined by department for each fund in subsequent sections of this book.

Fleet and Facilities

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

The Facility Maintenance budget was built based on FY 2015 actual service levels, supplies, and materials with adjustments for FY 2017 anticipated levels. Technician rates are increasing due to personal service increases. City Hall building rental will decrease due to a decrease in property insurance expenses and more efficient equipment that will require fewer technician hours. City Services building rental will increase due to an increase in expenses to maintain the grounds/facility due to the design of the building and due to the building requiring more maintenance/technician hours to maintain the facility.

The Fleet Services budget was built based on FY 2015 actual service levels, supplies, and materials with adjustments for FY 2017 anticipated levels. The mechanic rate is increasing due to lowering the annual billable hours in their rate model to account for employees on light duty based on historical trends. $4.7M is budgeted for vehicle and equipment replacement needs. Of this amount $2.3M will be spent on general fund vehicles and equipment, $2.4M on enterprise fund vehicles and equipment, and $45K on internal service fund equipment. Funding will come from lease charges and contributions.

Non-Discretionary Expenses

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

The FY 2017 fuel expenditure budget was established in October 2015 based on the projection of fuel costing $2.45/gallon for gasoline and $2.70/gallon for diesel. These rates were based on actual costs over the past year and projections. The City's overall Fleet purchase of fuel will see a budget reduction of $968K.

Capital Outlay

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

In FY 2017, capital outlay expenditures are decreasing $12.5M from the FY 2016 budget of $172M. The decrease is mainly a result of an adjustment between accounts from capital outlay to discretionary expenses for 2008 flood recovery projects based on projected expenses.

Debt Service

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

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 2017, overall transfers out decreased $6M mainly due to 2008 flood projects coming to a completion as in prior years transfers were budgeted for moving flood local option sales tax revenue to uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection.

Special Comment

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

- Adjustments to personal services for wage and step increases, employee health insurance plan changes, workers compensation, social security contributions, Iowa Public Employees' Retirement System (IPERS) contributions, Municipal Fire and Police Retirement System of Iowa (MFPRSI) contributions, other retirement plan contributions, and special pays.
- Non-discretionary expense changes of property, liability, and vehicle insurance, fleet maintenance and fleet lease charges, facility maintenance and rental, electricity, natural gas, other internal charges, and fuel.
- Various adjustments between accounts to reflect where actual costs are anticipated.

Revenues

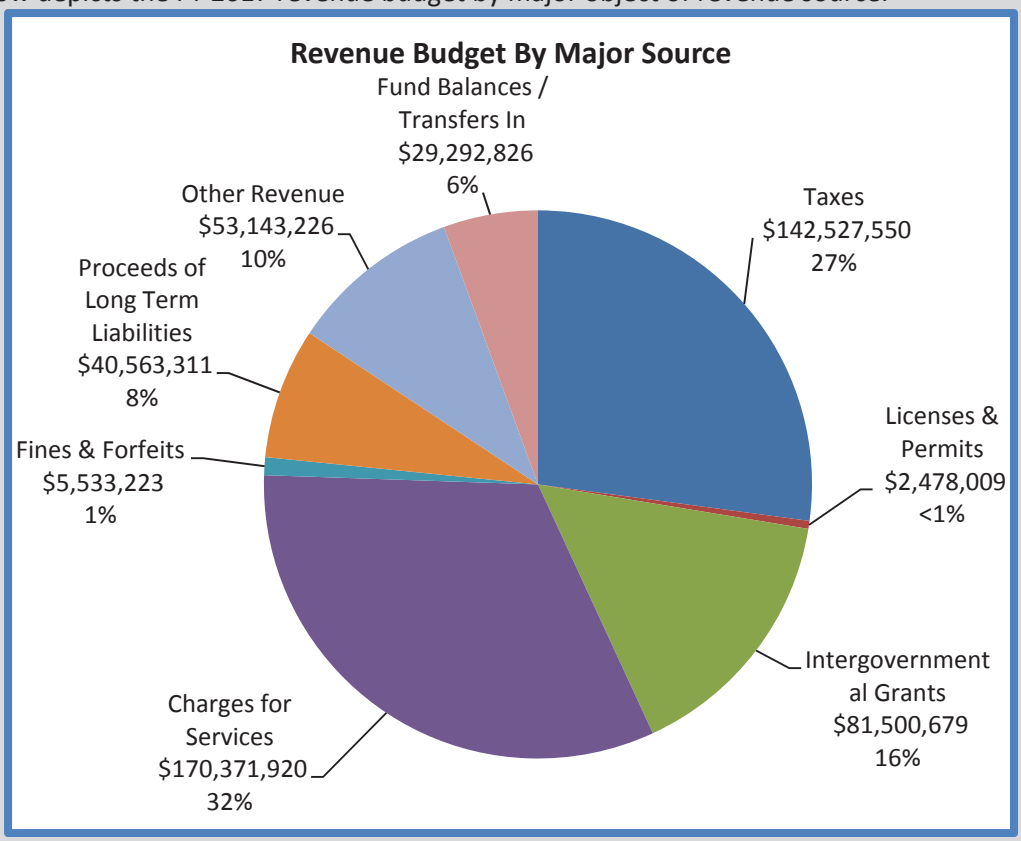
The overall FY 2017 revenue budget is $525M which is an increase of $12M from the FY 2016 budget of $513M. The key increases relate to charges for services, taxes, and franchise fees. The chart below details the change from FY 2016 to FY 2017 by major revenue source.

Major Revenue Source	FY 2016 Adopted Budget	FY 2017 Budget	Amount Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Taxes	138,237,273	142,527,550	4,290,277	3%
Licenses & Permits	2,438,814	2,478,009	39,195	2%
Intergovermental Grants	83,934,773	81,500,679	(2,434,094)	-3%
Charges for Services	163,442,762	170,371,920	6,929,158	4%
Fines & Forfeits	5,537,298	5,533,223	(4,075)	0%
Proceeds of Long Term Liabilities	44,034,000	40,563,311	(3,470,689)	-8%
Other Revenue	49,590,360	53,143,226	3,552,866	7%
Transfers In	132,068,471	125,844,111	(6,224,361)	-5%
Total Revenues	619,283,752	621,962,028	2,678,277	0%
Change in Fund Balance	(106,103,447)	(96,551,285)	(9,552,162)	9%
Total Revenues With Change in Fund Balance	513,180,305	525,410,744	12,230,439	2%

The chart below details the FY 2017 revenue budget by fund type and major object of revenue source. As the chart indicates below, 32% or $170M of revenue is from charges for services. Taxes are the next largest revenue source at 27% or $143M. The third largest category is intergovernmental grants at 16% or $82M.

Fund	Taxes	Licenses & Permits	Intergovernmental Grants	Charges for Services	Fines & Forfeits	Proceeds of Long Term Liabilities	Other Revenue	Fund Balances / Transfers In	Total
Internal Service	$ -	$ -	$ -	$ 23,314,053	$ -	$ -	$ 28,680,753	$ (551,937)	$ 51,442,869
General	60,189,222	2,448,309	2,274,627	14,433,811	5,533,223	-	2,368,332	$ 32,289,165	$ 119,536,689
Enterprise	4,857,329	4,700	8,822,210	132,615,169	-	26,565,375	19,611,150	$ 12,984,328	$ 205,460,261
Capital Projects (Non-Flood)	-	-	10,997,300	-	-	12,997,936	1,300,000	$ 33,593,009	$ 58,888,245
Capital Projects (Flood)	-	-	34,943,439	-	-	1,000,000	-	$ 17,219,424	$ 53,162,863
Special Revenue	40,960,754	25,000	22,986,097	8,887	-	-	895,601	$ (50,238,090)	$ 14,638,248
Debt Service	16,943,624	-	668,839	-	-	-	279,260	$ 3,937,291	$ 21,829,014
Trust & Agency	19,576,621	-	808,168	-	-	-	8,130	$ (19,940,364)	$ 452,555
Total	$ 142,527,550	$ 2,478,009	$ 81,500,679	$ 170,371,920	$ 5,533,223	$ 40,563,311	$ 53,143,226	$ 29,292,826	$ 525,410,744
Percent of Total	27%	0%	16%	32%	1%	8%	10%	6%	100%

The chart below depicts the FY 2017 revenue budget by major object of revenue source.



Charges for Services (Largest Budgeted Revenue Source – 32%)

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 2017, 32% or $170M of the revenue budget for the City relates to charges for services. The largest charges for service revenue sources include:

- $52M – Waste water service charge and volumetric revenue, special waste water revenue, and contractual waste water revenue
- $34M – Internal charges for services between departments such as risk charges, funding for Joint Communications, fleet lease and maintenance charges, facilities charges, Finance and Information Technology Department charges, and internal staff time charges to capital improvement projects
- $32M – Water service charge and volumetric revenue
- $11M – Solid waste and recycling fees

Compared to FY 2016, charges for services revenue is increasing $6.9M to $170M. The main reason for this increase relates to utility user charges for services provided.

Utility Departments determined their operating charges for service revenue based on operating, debt, and capital needs and direction for allowable rate increases.

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

- Sanitary Sewer Department revenue increased due to rate increases for waste water service and volumetric charges to fund sanitary sewer projects. Storm sewer revenue increased due to rate increases and will be used to fund storm sewer projects.
- Solid Waste & Recycling revenue increased due to a residential rate increase to recoup the cost of services provided.

In regard to utilities, residential utility billings will increase 5.1% which is an increase of $50.76 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. 1 unit is equivalent to 100 cubic feet or 748 gallons.

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

Taxes (Second Largest Budgeted Revenue Source – 27%)

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

In FY 2017, $143M is budgeted for taxes. The budget includes the following revenue sources:

- Property tax revenue – $93M
- SSMID property tax revenue (Downtown District) – $241K
- SSMID property tax revenue (Medical District) – $215K
- SSMID property tax revenue (Czech Village/New Bo) – $12K
- Tax increment property tax revenue – $10.1M
- 1% streets local option sales tax revenue – $18M
- Growth reinvestment initiative revenue – $9M
- Hotel motel tax revenue – $3.3M
- Franchise fee (cable, electric, gas) revenue – $9.3M

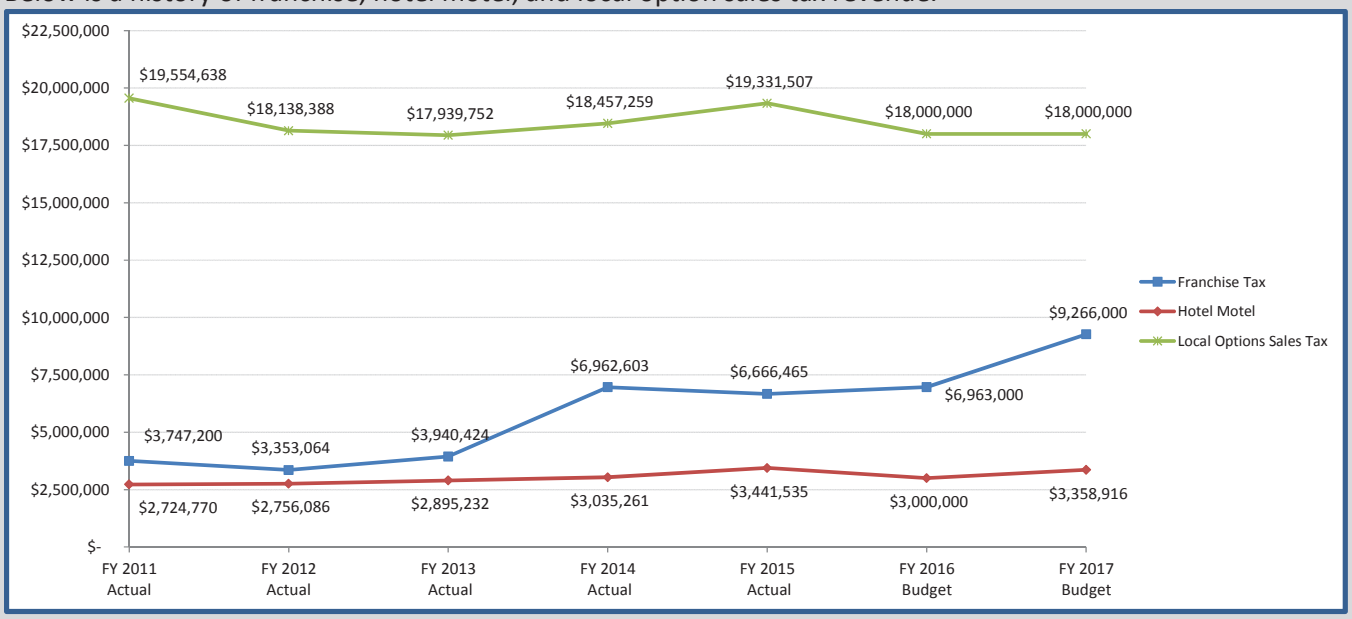
Compared to FY 2016, revenue in the category of taxes increased $4.3M from $138M. Overall property tax revenue increased $523K due to increased residential and industrial taxable valuations. TIF property tax revenue decreased $241K as less revenue will be needed to fund obligations in FY 2017. Growth reinvestment initiative revenue increased $1.3M and hotel motel tax revenue increased $359K. Franchise fee revenue is increasing $2.3M to $9.3M. The budget includes an increase of 1% to 3% in the gas franchise fee and an increase of 1% to 3% in the utility franchise fee. The cable franchise fee will remain unchanged at 5%.

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

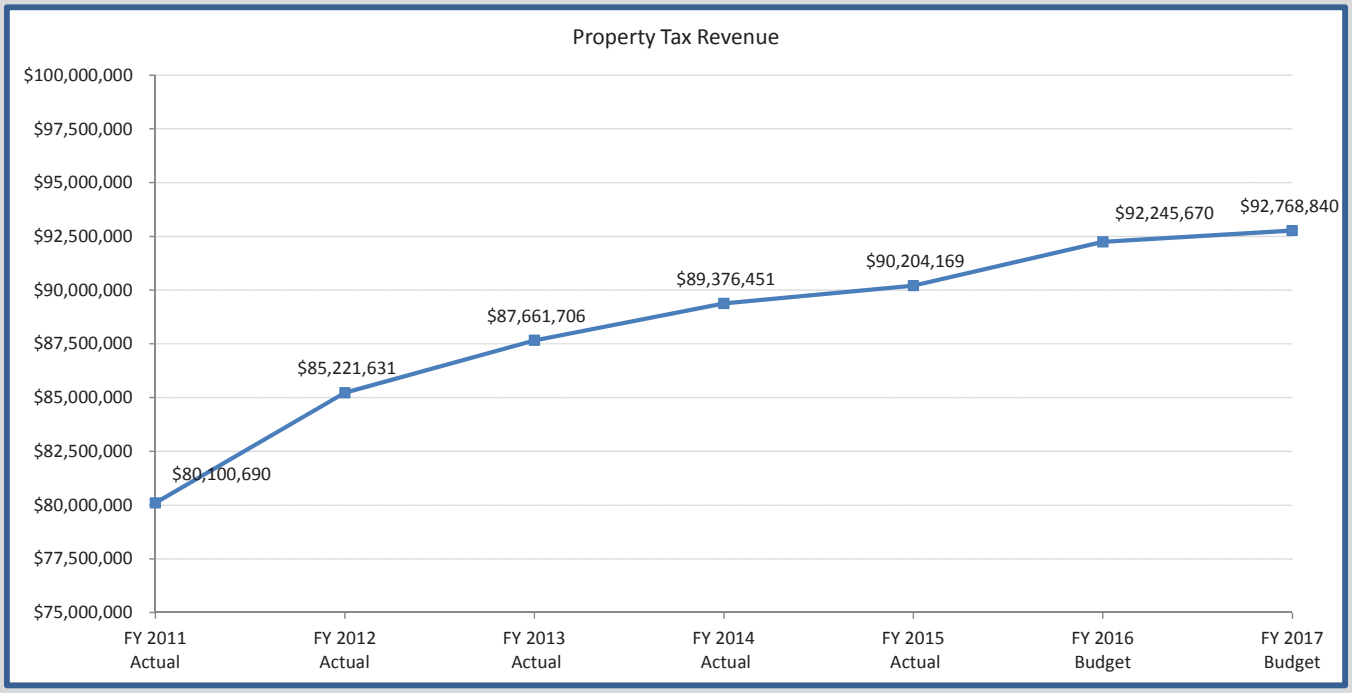
FY 2017 is year 3 for budgeting local option sales tax funds for the paving for progress program. It is estimated the City will generate $200M of revenue over a ten year period. The City began receiving this revenue in FY 2015. During FY 2015, $14.7M was used to fund eligible expenses that repaired 9.6 miles.

FY 2017 is also year 3 for budgeting growth reinvestment initiative revenue for the flood control system. This is a twenty year program that is estimated to generate $263M towards the City's $570.4M flood protection plan. During FY 2015, $6.8M of growth reinvestment revenue funded eligible expenses.

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



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

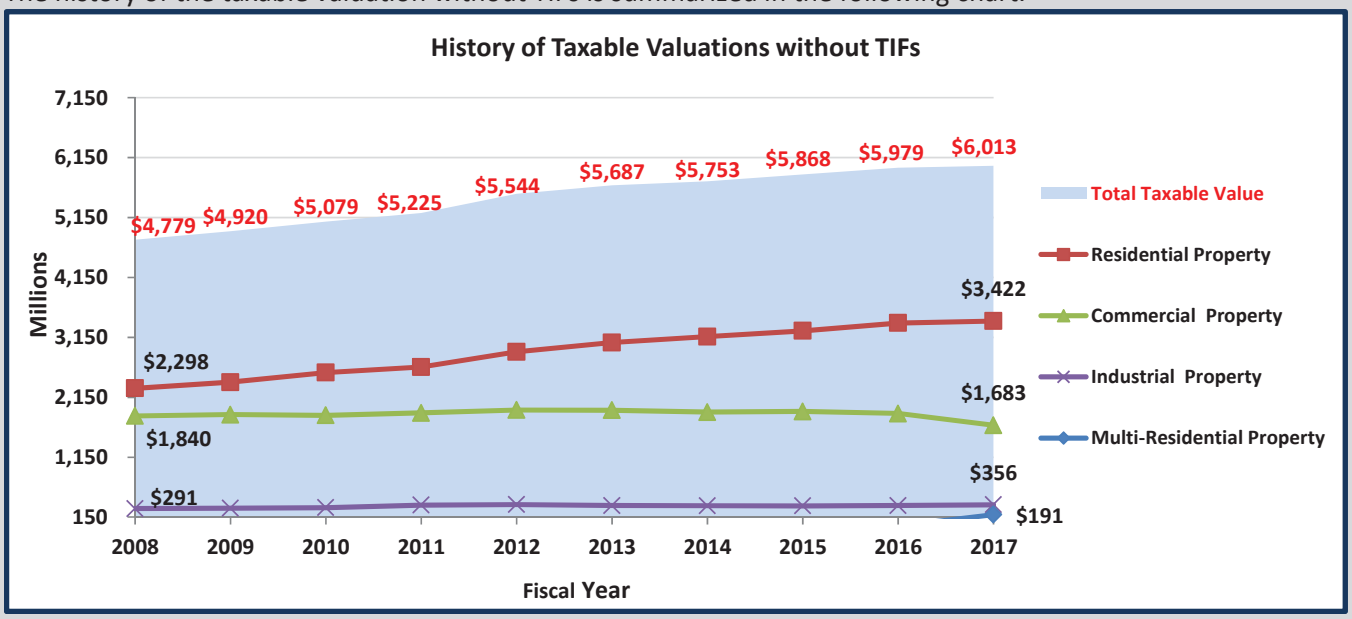


The January 1, 2015, property valuation serves as the basis for calculating property taxes in FY 2017. As of January 1, 2015, property tax valuations increased 0.56% to $6.01 billion, which is an increase of $34M from FY 2016 (or the January 1, 2014 property valuation). Residential valuations increased $33M and industrial valuations increased $12M. In calendar 2013 the State passed a property tax reform bill that moved a percentage of property from the commercial classification to a new multi-residential classification. The FY 2017 valuation for multi-residential is $191M and $1.68 billion for commercial. The main reason taxable valuations increased is an increase in residential and industrial property valuations. Changes in state rollbacks contributed to limiting the increase in valuations. The taxable valuation change (without TIFs) by property type is detailed below.

Property Type	FY 2016 Valuation as of Jan. 1, 2014	FY 2017 Valuation as of Jan. 1, 2015	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	$ 3,389,017,764	$ 3,422,048,656	$ 33,030,892	0.97%
Multi-Residential*	$ -	$ 190,841,651	$ 190,841,651	--
Commercial	1,879,822,511	1,682,626,246	$ (197,196,265)	-10.49%
Industrial	343,628,214	355,914,079	$ 12,285,865	3.58%
Total Real Property	$ 5,612,468,489	$ 5,651,430,632	$ 38,962,143	0.69%
Utilities	377,407,461	371,694,032	$ (5,713,429)	-1.51%
Total	$ 5,989,875,950	$ 6,023,124,664	$ 33,248,714	0.56%
Less: Military Exemptions	(11,022,548)	(10,611,682)	$ 410,866	-3.73%
Net Valuation	$ 5,978,853,402	$ 6,012,512,982	$ 33,659,580	0.56%

*Multi-residential property is a new category in FY 2017; in FY 2016 multi-residential property was considered commercial property

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



The FY 2017 valuation with TIFs is $9.96 billion which is an increase of 1.59% or $156.2M from FY 2016.

Property Type	FY 2016 Valuation as of Jan. 1, 2014	FY 2017 Valuation as of Jan. 1, 2015	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	$ 6,241,138,553	$ 6,299,586,512	$ 58,447,959	0.94%
Multi-Residential*		$ 233,832,392	$ 233,832,392	--
Commerical	2,290,216,806	2,063,976,286	$ (226,240,520)	-9.88%
Industrial	410,959,828	426,072,300	$ 15,112,472	3.68%
Total Real Property	$ 8,942,315,187	$ 9,023,467,490	$ 81,152,303	0.91%
Utilities	872,221,010	946,896,335	$ 74,675,325	8.56%
Assessed Total	$ 9,814,536,197	$ 9,970,363,825	$ 155,827,628	1.59%
Less: Military Exemptions	(11,022,548)	(10,611,682)	$ 410,866	-3.73%
Net Assessed Valuation	$ 9,803,513,649	$ 9,959,752,143	$ 156,238,494	1.59%

*Multi-residential property is a new category in FY 2017; in FY 2016 multi-residential property was considered commercial property

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

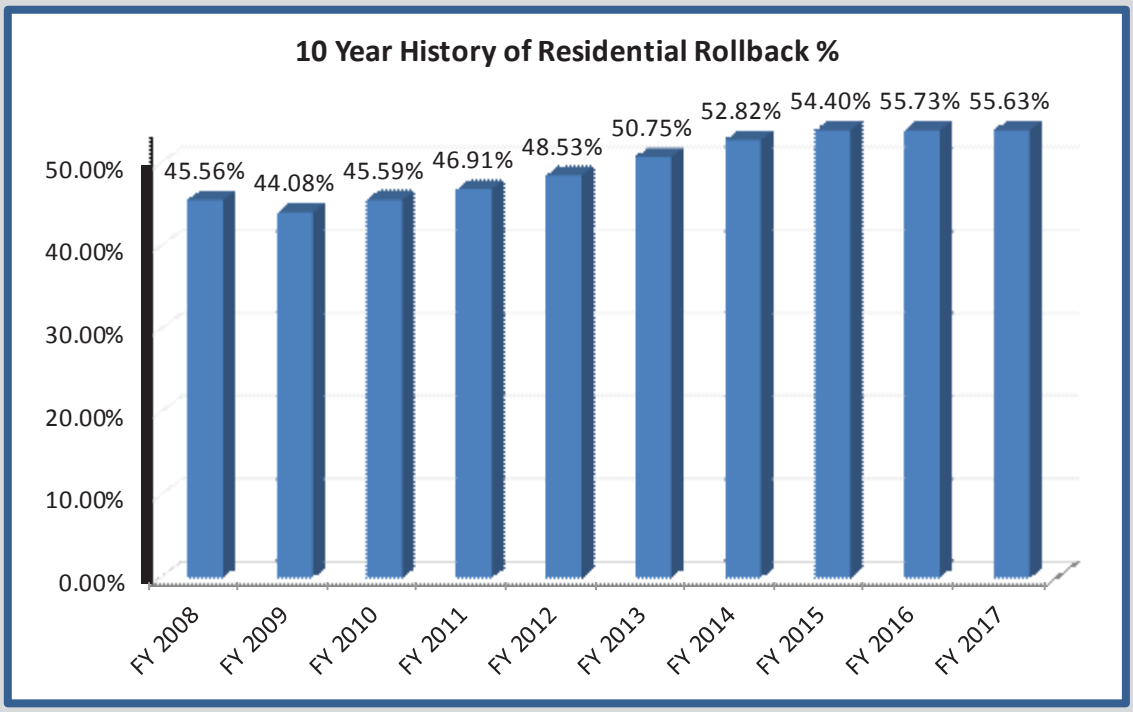
Assessed Value and Estimated Actual Value of Taxable Property

Fiscal Year	Residential Property	Commercial Property	Multi-Residential Property	Industrial Property	Utilities	Military Exemptions	Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Estimated Actual Assessed Value
2008	2,298,223,104	1,839,730,231	-	291,308,103	364,350,089	(14,365,036)	4,779,246,491	1.17%	14.62	8,145,012,910
2009	2,401,189,312	1,861,300,332	-	299,862,706	371,367,099	(14,054,086)	4,919,665,363	2.94%	15.07	8,505,937,610
2010	2,562,190,937	1,849,166,324	-	308,831,292	372,569,883	(13,760,822)	5,078,997,614	3.24%	15.22	8,688,530,667
2011	2,653,167,342	1,888,668,264	-	349,974,941	346,577,736	(13,435,611)	5,224,952,672	2.87%	15.22	8,694,897,052
2012	2,906,858,541	1,938,181,514	-	358,896,829	352,988,808	(12,983,631)	5,543,942,061	6.11%	15.22	9,070,712,901
2013	3,061,718,477	1,932,330,198	-	343,941,582	361,666,911	(12,511,278)	5,687,145,890	2.58%	15.22	9,263,354,893
2014	3,161,515,932	1,901,539,361	-	338,746,938	363,469,257	(12,080,596)	5,753,190,892	1.16%	15.22	9,347,805,591
2015	3,257,825,201	1,911,645,041	-	335,787,697	374,326,371	(11,726,864)	5,867,857,446	1.99%	15.22	9,635,493,397
2016	3,389,017,764	1,879,822,511	-	343,628,214	377,407,461	(11,022,548)	5,978,853,402	1.89%	15.22	9,803,513,649
2017	3,422,048,656	1,682,626,246	190,841,651	355,914,079	371,694,032	(10,611,682)	6,012,512,982	0.56%	15.22	9,959,752,143

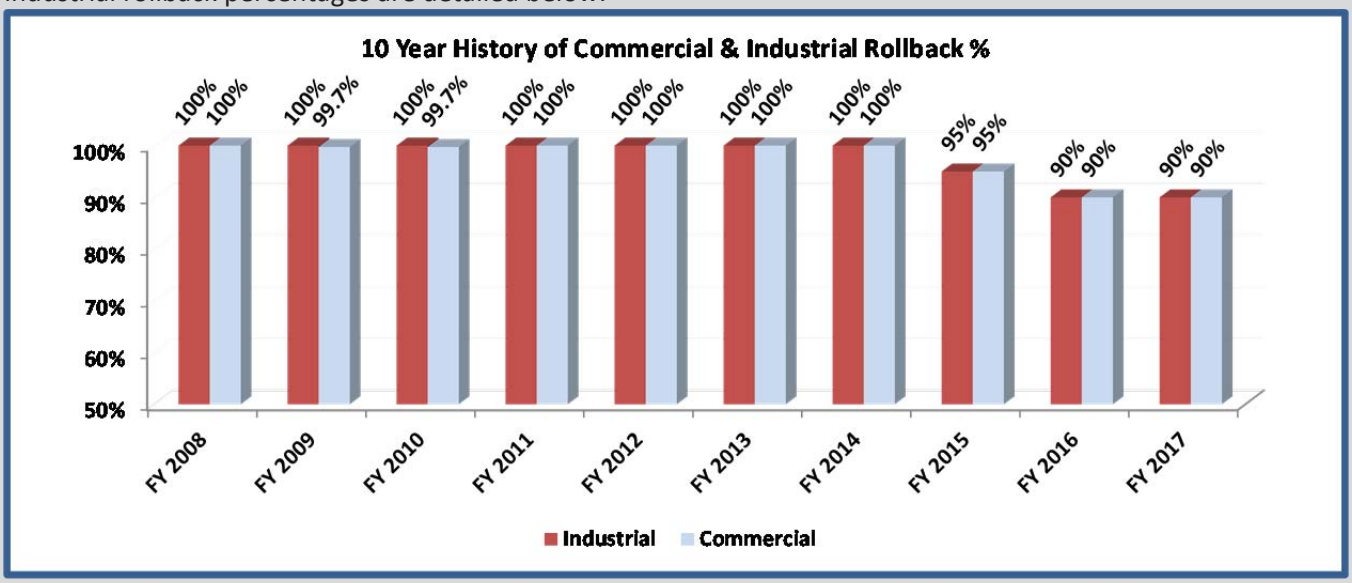
**Multi-residential property in FY 2016 was considered commercial property

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

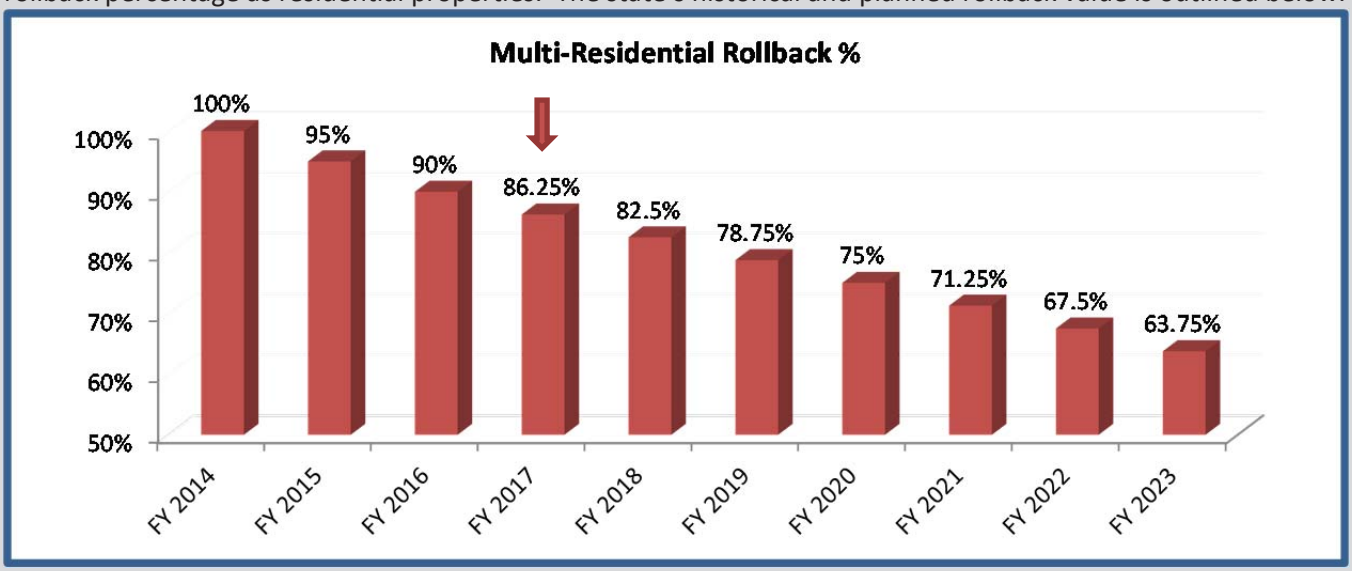
The rollback applied to residential property for FY 2017 set by the Iowa Department of Revenue is 55.6259% of estimated value, which is an decrease of .1076% over the FY 2016 amount of 55.7335%. The 10 year history of the residential rollback percentage is detailed below.



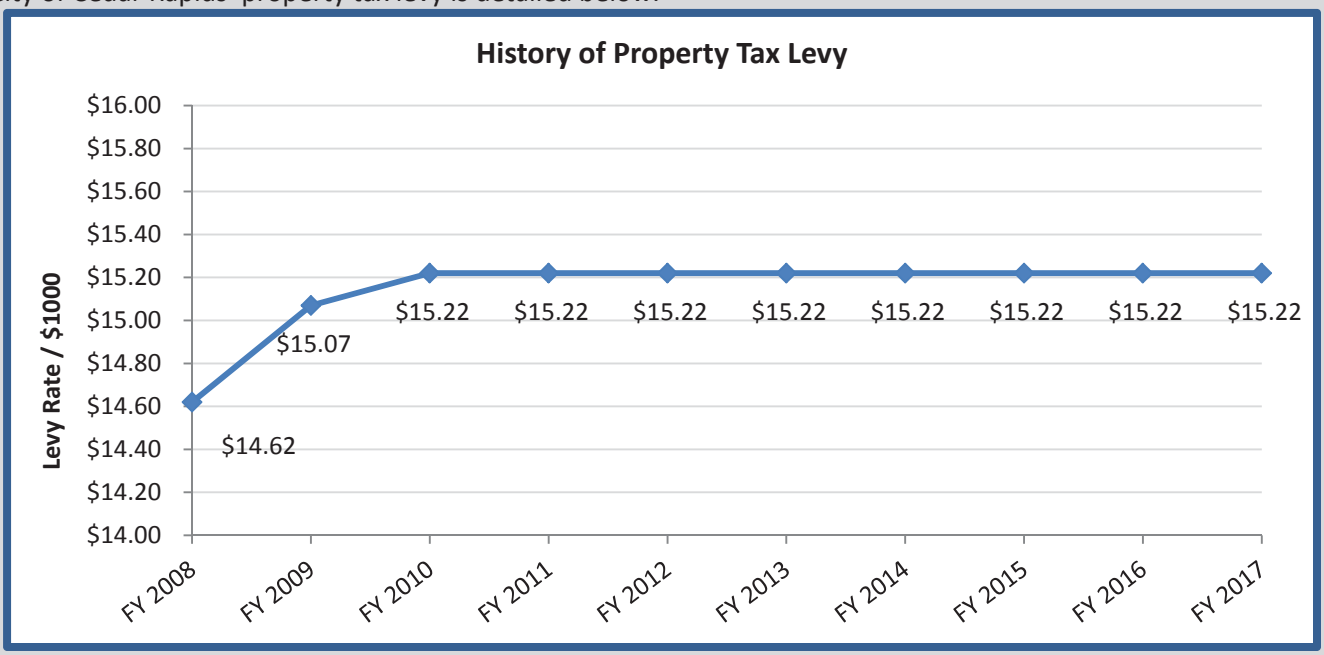
In FY 2014, commercial and industrial property were taxed at 100% of property value. For FY 2015, commercial, industrial, and railroad property were rolled back and taxed at 95% of property value. Since FY 2016 these classes have been rolled back and taxed at 90% of property value. The 10 year history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



In calendar 2013, the State passed a property tax reform bill that moved a percentage of property from the commercial classification to a multi-residential classification. Starting in FY 2017, over an 8 year period the multi-residential classification will shift to the residential classification and rollback value. In FY 2017, multi-residential properties will be taxed at 86.25% of property value. In FY 2024, these properties will have the same rollback percentage as residential properties. The state's historical and planned rollback value is outlined below.



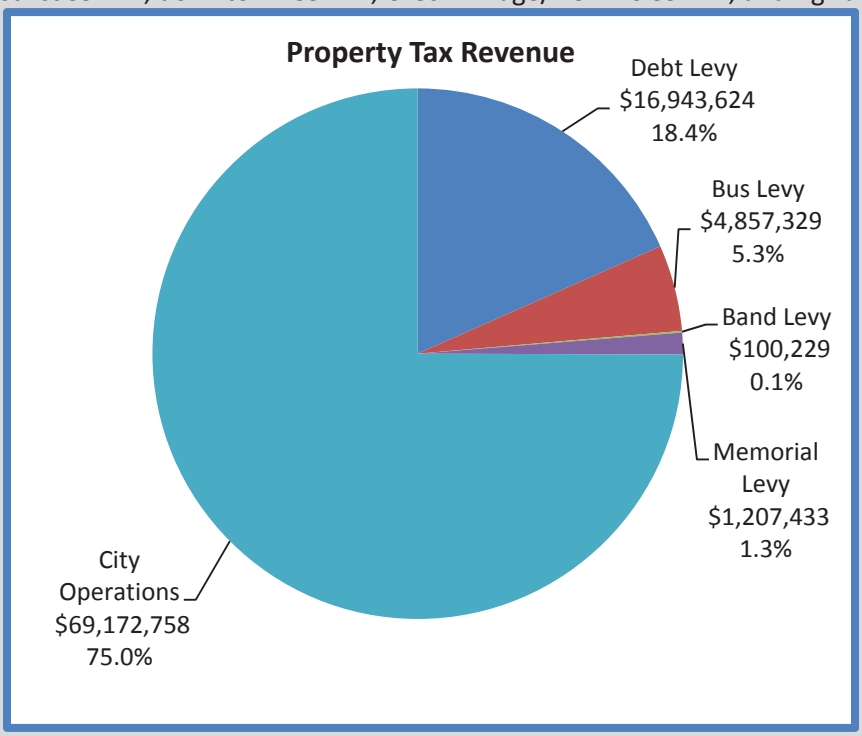
In FY 2017, the total property tax levy rate will remain unchanged at $15.21621/$1000 of taxable valuation. This represents the 8th consecutive fiscal year the City's property tax levy rate will remain the same. A history of the City of Cedar Rapids' property tax levy is detailed below.



The City of Cedar Rapids levies are outlined below.

Levy	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Change
General 8.10	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ -
Transit	$ 0.80787	$ 0.80787	$ 0.80787	$ 0.80787	$ 0.80787	$ -
Liability, property, & self insurance	$ 0.14882	$ 0.14882	$ 0.14882	$ 0.14882	$ 0.14882	$ -
Band	$ 0.01667	$ 0.01667	$ 0.01667	$ 0.01667	$ 0.01667	$ -
Memorial building	$ 0.20082	$ 0.20082	$ 0.20082	$ 0.20082	$ 0.20082	$ -
Public Library	$ 0.04000	$ 0.04000	$ -	$ -	$ -	$ -
Emergency Lewy	$ -	$ -	$ -	$ -	$ -	$ -
Police & Fire Retirement	$ 0.76000	$ 0.76000	$ 0.80000	$ 0.80000	$ 0.80000	$ -
FICA & IPERS	$ 0.75997	$ 0.75997	$ 0.75997	$ 0.75997	$ 0.75997	$ -
Other employee benefits	$ 1.74601	$ 1.74601	$ 1.74601	$ 1.69601	$ 1.69601	$ -
Operating Tax Levy	$ 12.58016	$ 12.58016	$ 12.58016	$ 12.53016	$ 12.53016	$ -
Debt Service	$ 2.63605	$ 2.63605	$ 2.63605	$ 2.68605	$ 2.68605	$ -
Total Tax Lewy	$ 15.21621	$ 15.21621	$ 15.21621	$ 15.21621	$ 15.21621	$ -

The FY 2017 budget includes $93M in property tax revenue that is generated by the levies shown below. (Excludes medical district SSMID, downtown SSMID, Czech Village/New Bo SSMID, and Ag Lands.)



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

Residential Property Value	$150,000
Multiplied by Rollback Percentage	55.6259%
Equals Taxable Value	$83,439
Divided by	$1,000
Multiplied by Property Tax Levy Rate	$15.21621
Equals City Property Tax Per Year	$1,270

For a home valued at $150,000, the application of the rollback will translate to a decrease of 0.16% or a $2 annual decrease in taxes paid to the City of Cedar Rapids. A 5 year history of the City portion of property taxes paid per year on a home valued at $150,000 is outlined below.

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Assessed Value	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Rollback Percentage	50.7518%	52.8166%	54.4002%	55.7335%	55.6259%
Taxable Value	$ 76,128	$ 79,225	$ 81,600	$ 83,600	$ 83,439
City Levy Rate (per $1000)	$15.21621	$15.21621	$15.21621	$15.21621	$15.21621
Total City Property Tax Per Year	**$1,158**	**$1,206**	**$1,242**	**$1,272**	**$1,270**
Annual Amount Change Per Year		$48	$36	$30	($2)
Percent Change Between Years		4.15%	2.99%	2.42%	-0.16%

A 5 year history of the City portion of property taxes paid per year on a commercial or industrial property valued at $1M is outlined below. With the application of the rollback at 90%, which is unchanged from FY 2016, this will result in no overall impact in taxes paid to the City of Cedar Rapids when comparing FY 2017 to FY 2016.

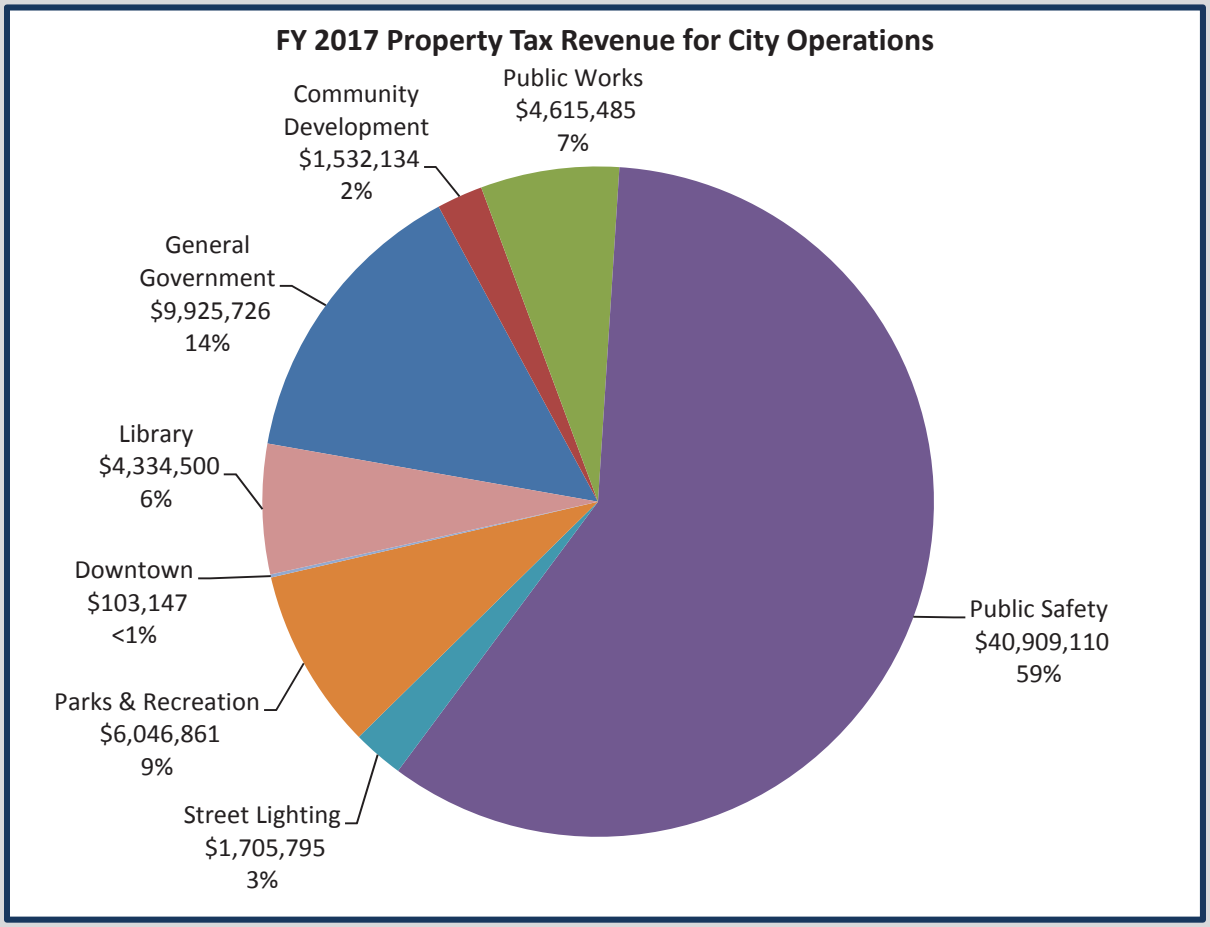
	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Assessed Value	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Rollback Percentage	100.000%	100.000%	95.000%	90.000%	90.000%
Taxable Value	$ 1,000,000	$ 1,000,000	$ 950,000	$ 900,000	$ 900,000
City Levy Rate (per $1000)	$15.21621	$15.21621	$15.21621	$15.21621	$15.21621
Total City Property Tax Per Year	**$15,216**	**$15,216**	**$14,455**	**$13,695**	**$13,695**
Annual Amount Change Per Year		$0	($761)	($760)	$0
Percent Change Between Years		0.00%	-5.00%	-5.26%	0.00%

The chart below shows property taxes paid per year for a property valued at $1M that changed from the commercial classification to a multi-residential classification in FY 2017. With the application of the rollback at 86.25%, this translates to a decrease of 4.17% or a $571 annual decrease in taxes paid to the City of Cedar Rapids when comparing FY 2017 to FY 2016.

	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017
Assessed Value	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Rollback Percentage	100.000%	100.000%	95.000%	90.000%	86.250%
Taxable Value	$ 1,000,000	$ 1,000,000	$ 950,000	$ 900,000	$ 862,500
City Levy Rate (per $1000)	$15.21621	$15.21621	$15.21621	$15.21621	$15.21621
Total City Property Tax Per Year	**$15,216**	**$15,216**	**$14,455**	**$13,695**	**$13,124**
Annual Amount Change Per Year		$0	($761)	($760)	($571)
Percent Change Between Years		0.00%	-5.00%	-5.26%	-4.17%

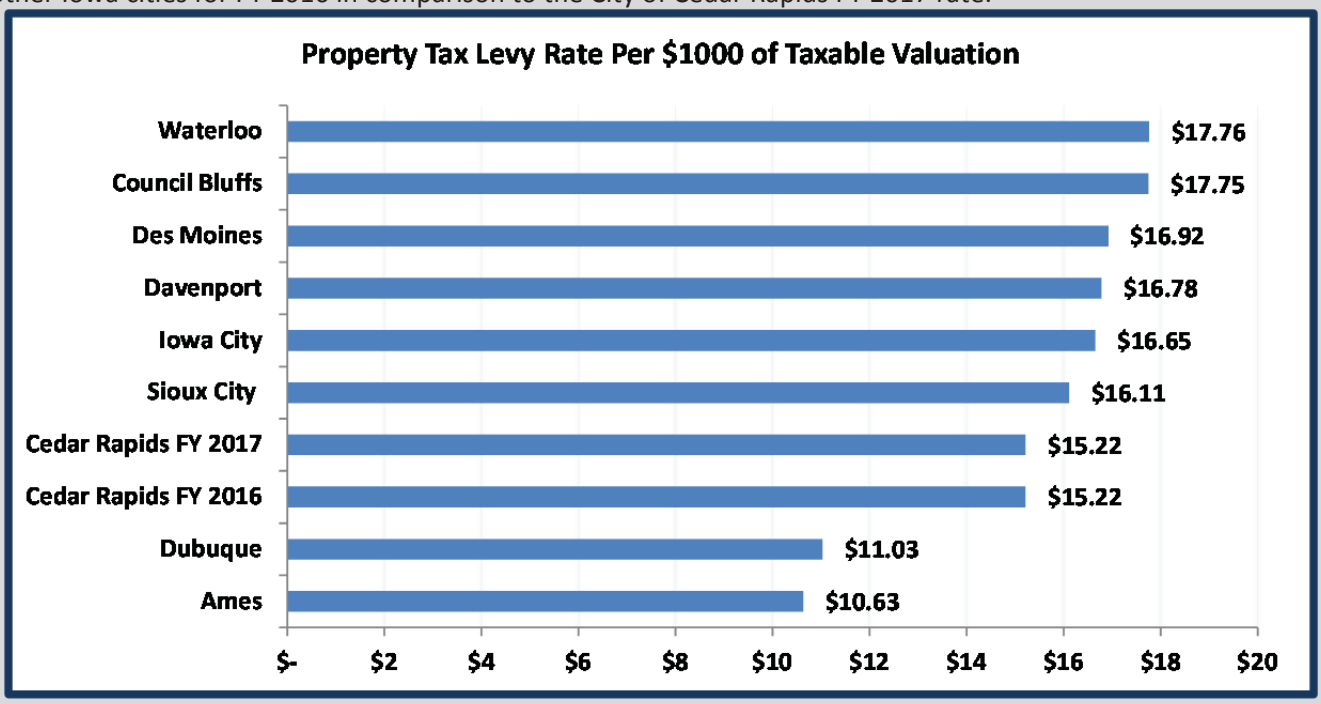
For City operations, the levy rate is $11.50 per $1000 of taxable valuation which will generate $69M of property tax revenue that is allocated to the following areas.

City Operations:	FY 2017 Tax Levy Rate	% of Overall Levy	% of Operating Levy
Public Safety	$ 6.80	44.7%	59.1%
General Government	$ 1.65	10.8%	14.3%
Public Works	$ 0.77	5.0%	6.7%
Parks & Recreation	$ 1.01	6.6%	8.7%
Library	$ 0.72	4.7%	6.3%
Street Lighting	$ 0.28	1.9%	2.5%
Community Development	$ 0.25	1.7%	2.2%
Downtown	$ 0.02	0.1%	0.1%
Total City Operations:	$ 11.50	75.6%	100%



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

Cedar Rapids continues to maintain one of the lowest property tax rates compared to other Iowa cities. The City has maintained the rate of $15.22/$1000 of taxable valuation since FY 2010. Below are property tax rates for other Iowa cities for FY 2016 in comparison to the City of Cedar Rapids FY 2017 rate.



Intergovernmental Grants (Third Largest Budgeted Revenue Source – 16%)

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

In FY 2017, of the $525M budgeted for revenue city wide, 16% or $82M is budgeted for intergovernmental grants. Of this amount, $46M is budgeted in the 2008 flood recovery and flood control capital project funds for projects that include sanitary sewer repairs, single family / multi-family construction, and flood control. Also, included in intergovernmental grants is road use tax revenue of $14.2M. Of the $14.2M, $2.5M will be transferred to the street capital project fund and the remainder will be transferred to fund qualifying general fund operating expenses under Public Works and Parks & Recreation. Road use tax proceeds are derived from the state fuel tax rate, vehicle registration, and other related fees. The City receives their allocated share from the state to assist with construction, repair, and maintenance of Iowa's road infrastructure.

In FY 2015 Legislature created an appropriation to reimburse, or "backfill" local government for property tax reductions resulting from commercial and industrial property rollbacks, but not for railroads or multi-residential property. This appropriation will be unlimited until FY 2018 where the appropriation will be capped at the FY 2017 amount. Below is the history of the backfill.

Fiscal Year	Backfill Amount
2015	$2,800,597 (actual)
2016	$4,201,141 (budget)
2017	$3,867,527 (budget)

In FY 2017 backfill decreased due to the creation of the new multi-residential property type as this category is not backfilled by the state.

For FY 2017, departments reviewed their budgeted expenses and projected the associated grant revenue to be budgeted. The only exception relates to road use tax revenue. For road use tax revenue, the budget was

reviewed by Finance and was based on historical actual proceeds since the state per capita rates have been historically high compared to actual proceeds. The state's economy impacts road use tax revenues which were also taken into consideration when setting the budget as well as the City's commitment to budgeting conservatively for revenues.

Other Revenues (Fourth Largest Budgeted Revenue Source – 10%)

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

The category other revenues is increasing $3.6M to $53M based on projected estimates for revenue sources such as building rental and insurance premiums. Of the $53M budget, $26M of revenue stems from risk insurance premiums. $908K is budgeted for interest revenue, which is an increase of $526K from FY 2016 due to investments receiving a higher interest rate.

Proceeds of Long Term Liabilities (Fifth Largest Budgeted Revenue Source – 8%)

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

The FY 2017 budget includes the following funding with long term liabilities for capital improvement projects:

- $14.6M – General obligation bonds
  - $5M – ADA improvements
  - $4.7M Public Works ($1.1M – Staff Time, $1.1M – Street Improvements, $1M – Sidewalk Improvements, $375K – Traffic Improvements, $1.1M – Trail Improvements)
  - $850K Parks, Recreation, Forestry, Riverfront ($400K Parks, $150K Recreation, $150K Riverfront, $150K Street Trees)
  - $1.3M – Fire heavy duty rescue truck and station alerting system
  - $500K – Library books
  - $1M – Flood control system
  - $150K – IT improvements
  - $500K – City facility improvements
  - $601K – Parking ($450K Skywalk from Convention Center to US Bank Parking Ramp Structure, $151K safety)
- $26M – Revenue bonds
  - $14.5M – Water improvements
  - $2.4M – Sanitary sewer improvements
  - $9.1M – Water pollution control improvements

Compared to FY 2016, proceeds of long term liabilities decreased $3.5M to $41M. The main changes involve revenue bond funding increasing $3.6M to $26M and general obligation bond funding decreasing $6.2M to $14.6M. The decrease is the direct result of planned projects while keeping in mind the City's commitment to budgeting at a level it can afford. The projects included in the budget were programmed based on their priority, cost, revenue source, purpose, and/or timing.

Licenses and Permits

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

Licenses and permits is increasing $39K to $2.5M based on historical information.

Fines and Forfeits

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

Fines and forfeits decreased by $4K to $5.5M based on historical information.

Fund Balance/Transfers In

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

Operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collection in excess of expenditure requirements are being utilized as funding sources in FY 2017. The special revenue and capital project budgets are balanced with current revenues or may use existing cash on hand in projects from past fiscal years to fund expenditures due to planned expenditures or the timing of expenditures.

In FY 2017, transfers in decreased $6M mainly due 2008 flood projects coming to a completion as in prior years transfers were budgeted for moving flood local option sales tax revenue for uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection.

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

Special Comment

In order to avoid repeat commentary, throughout this document several revenue changes are the result of various adjustments between accounts to reflect where actual revenue is anticipated and therefore are not specifically noted in department or fund summary of budget changes.

POLICIES AND GUIDELINES

Budget Process

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

The City's budget process started in July with the financial plan process. The five year financial plan was formulated based on strategic goals and FY 2016 level of services and budget as well as percent increases in the categories of property tax, personal services, and non-personal services that were based on historical information and projections. If departments deemed material operating increases were needed in FY 2017 for the current level of services, the amounts were added into the plan.

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

The budget process began in October with the distribution of the budget instructions and forms. During October and November the budget was formulated and operational funding increase requests, revenue changes, and capital improvement projects were drafted. During this time Finance met with departments to review needs and prepare requests. The FY 2017 budget focus was:

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

In late November Finance finalized the information and created a variety of reports used in the next stages of the process. In December Finance and the City Manager reviewed budget information and requests with departments to determine which requests and charges would become part of the FY 2017 budget. In January after property tax information was available, the budget was finalized and the general fund budget was balanced whereas revenues were equal to expenditures. Also in January the City finalized the capital improvement projects to be included in the budget. The process not only included reviewing the merits and prioritization of each project as it relates to other projects, but also the overall impact of the recommended funding, operational considerations, and their relationship to the City's overall budget and related tax levy.

Throughout this entire process Council was kept informed of the overall budget situation. In February the City Manager presented the proposed budget to the City Council. Beginning on February 19th, the adopted version of the budget was available for citizen inspection on the City's internet website and a book was available at the Finance Department, Clerk's Office, and Library as required by the State of Iowa. On February 20th, the notice of the public hearing was published. On March 8, 2016, the public hearing was held to present the budget. Citizens were encouraged to provide comments before or at the public hearing. In order to adopt the budget a vote of yeas was needed by at least the majority of City Council. On March 8, 2016, the budget was adopted with a unanimous vote of yeas by present council members. The budget was certified to the Linn County Auditor by March 15, 2016 as required by the State of Iowa. The schedule of the budget process is on the following page.

FY 2017 Budget Timetable

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

Budget Amendment Process

The City of Cedar Rapids budgets on a line item or object of expenditure level within each department to establish accountability for department operations', budgetary results however are measured on a total departmental basis.

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

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

During March and April, Finance and departments complete a final review of budget amendments needed. In late April, Finance and the City Manager review budget amendment requests with departments. In late April/early May the proposed budget amendment is presented to the City Council Finance Committee.

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

Typical Budget Amendment Timetable

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

Basis of Budgeting

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

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

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

Property taxes, when levied for, franchise taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. For budgeting purposes, the entire special assessment revenue is budgeted in the current fiscal year. Substantially all shared revenues are recorded when the underlying exchange transaction has occurred. For governmental funds revenue from grant revenues is recorded as deferred inflow of resources until they become available. Revenue from federal awards is recognized when the City has done everything necessary to meet the eligibility requirements. For governmental funds, revenue from federal grants is recognized when they become both measurable and available. For budgeting purposes, grant revenue is budgeted in the fiscal year the related expenditures are budgeted. Licenses and permits, fines and forfeits, rents and royalties, charges for services, miscellaneous, and other revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

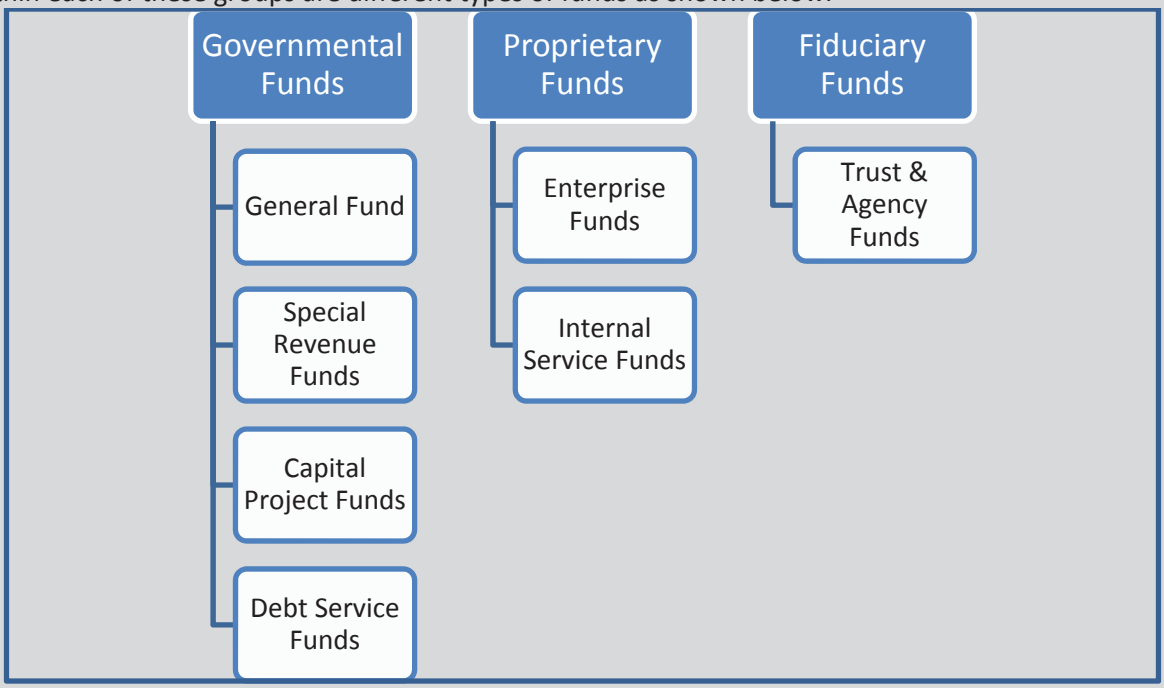
The City does not budget for year end transactions relating to asset depreciation, debt, notes accrual, or payables, and construction work in progress.

Types of Funds Budgeted

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

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

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



Descriptions for the 3 Main Groups of Funds

Governmental Funds

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

Proprietary Funds

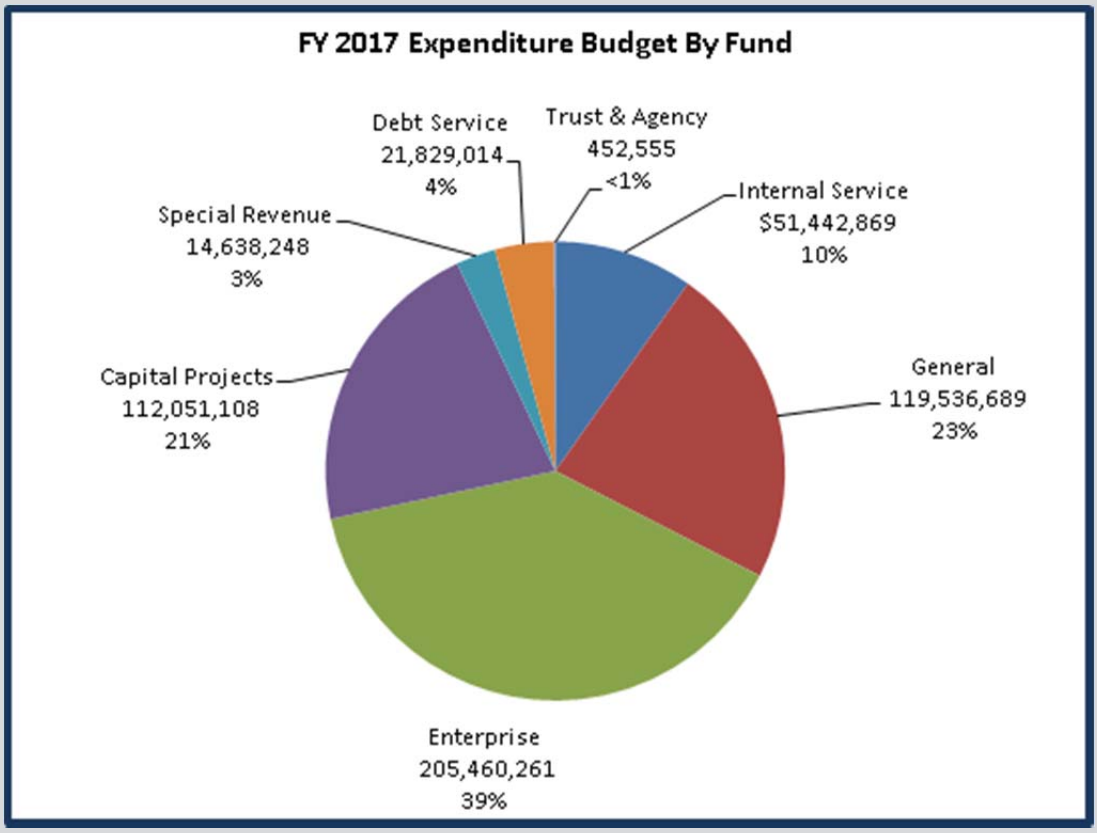
Proprietary fund types are enterprise funds and internal service funds. These funds are considered self-supporting because they are funded by user charges and fees.

Fiduciary Funds

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

Types of Funds Budgeted & Appropriation of

All of the City of Cedar Rapids types of funds (general, special revenue, capital project, debt service, enterprise, internal service, and trust and agency) are appropriated for FY 2017. Actual expenditures may not exceed appropriations. Any fund whose revenues or expenditures constitute more than 10% of the revenues and expenditures of the appropriated budget are considered a major fund. The breakdown of the City's fund structure is below.



Fund Descriptions (Major Funds)

The City reports and budgets for the following major funds.

General Fund

The General Fund is the primary operating fund of the City that accounts for all financial resources and expenditures, except those required to be accounted for by other funds. This fund includes services such as police, fire, public works, library, and parks and recreation.

Enterprise Funds

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

Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by a city department or agency to other city departments or agencies on a cost reimbursement basis. This fund includes internal service departments such as risk management, fleet services, joint communications, and facilities maintenance.

Capital Project Funds

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

Fund Descriptions (Non-major Funds)

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

Special Revenue Funds

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

Debt Service Funds

Debt service funds are used to account for the accumulation of resources for and the payment of principal, interest, and related costs for general long-term debt and special assessment debt.

Trust and Agency Funds

Trust and agency funds are used to account for assets held by the City in a trustee or custodial capacity for the City's retirement funds and for other entities, such as individuals, private organizations, or other governmental units. These fund types are further classified as expendable trust funds or pension trust funds.

Types of Funds Budgeted

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

General Fund

- Police
- Fire
- Building Services
- Building Demolition
- Public Works
- Street Lighting
- School Crossing Guards
- Bridge Maintenance
- Community Development
- Development Services
- Parks and Recreation
- Information Technology
- Finance
- Purchasing
- Human Resources
- Attorney
- City Manager
- Council and Mayor
- City Clerk
- Library
- Contingent
- Civil Rights
- Gateways
- Downtown District
- Capital Replacement
- Pooled Revenues
- Investment Earnings
- Memorial
- Band
- Agricultural Lands

Special Revenue Funds

- Community Development
- HOME
- Hotel Motel
- Leased Housing
- Flood Local Option Sales Tax
- Streets Local Option Sales Tax
- Growth Reinvestment Initiative
- Road Use Tax
- Self Supported Municipal Improvement District
- Tax Increment Financing
- Animal Control
- Civil Rights
- Fire
- Police
- Parks and Public Property
- Library
- Ice Arena
- Misc Special Revenue Other

Capital Project Funds

- Streets
- Storm Sewer
- Bridge
- Traffic
- Park
- Fire
- Forestry
- Police
- Recreation
- Riverfront
- Ushers Ferry
- Veterans Stadium
- Veterans Memorial Building
- Library
- Animal Control
- Downtown
- Riverwall
- Geographic Information System
- Aquatic
- Trail
- Urban Renewal
- 2008 Flood Recovery
- Growth Reinvestment Initiative
- Financial System
- Miscellaneous
- Information Technology
- Building Demolitions
- City Facilities

Debt Service Funds

- Funds are set up for each debt issue or refunding

Enteprise Funds

- Transit
- Golf
- Water
- Water Pollution Control
- Sanitary Sewer Maintenance
- Storm Sewer Maintenance
- Solid Waste & Recycling
- Parking
- Ice Arena
- Paramount Theatre
- U.S. Cellular and Doubletree by Hilton at the U.S. Cellular Center
- The Eastern Iowa Airport

Internal Service Funds

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

Trust & Agency Funds

- Fire 411 Pension
- Police 411 Pension
- Payroll Funds

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

Policy Statements

- The City will develop and incorporate financial, service, and program performance measures into its budgeting process.
- Budget documentation will include a concise summary and guide to key issues for both the operating and capital budgets.
- Charges for services and fees will be utilized in financing governmental goods and services where feasible.
- Current revenues will be sufficient to support current expenditures. The City will generally avoid budgetary procedures that utilize existing cash balances to meet current expenditures.
- The City will endeavor to maintain a diversified and stable revenue system.
- A review of user fees charged for general governmental services will be made periodically to determine that all user fees and charges are at a level related to the cost of providing these services.
- Annually, the increase of actual revenue for the levy of property tax, excluding taxable value gained through annexation, new construction, and increases mandated by the voters or other governmental jurisdictions, generally will not exceed ten percent.
- All enterprises of the City will be expected to maintain revenue sufficient to cover all direct and indirect costs, including an allowance for depreciation over the long-term and a rate stabilization fund.
- The City will annually budget for all of its capital improvements.
- An unreserved, undesignated fund balance within the General Fund equal to twenty-five percent of the following fiscal year's budgeted expenditures shall be maintained as an operating reserve.
- The City will develop specific goals and criteria for its economic development incentives.

Balanced Budget

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

In FY 2017, the general fund is balanced whereas revenues equal expenditures. Other operating budgets are generally balanced with current revenues with a few exceptions of where prior year revenue collection in excess of expenditure requirements are being utilized as funding sources. The special revenue and capital project budgets are balanced with current revenues or may use existing cash on hand from past fiscal years to fund expenditures.

Budgetary Controls

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

Budget and Department Accountability Policy

The City of Cedar Rapids measures budgetary results on a total departmental basis with revenue and expenditures being measured separately. Budget amendments that will be requested are tracked and reported monthly. However these adjustments are subject to official City Council approval in May. The State of Iowa requires that cities do not spend more than their expenditure budget by program. To ensure compliance with the State and department accountability, the City has the following policies.

Revenues - Policies for all areas:

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

Expenditures - Policies for all areas:

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

Additional expenditure policies for general fund departments:

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

One Time Revenues Sources or One Time Expenditure Reductions

The City does not typically budget for one-time revenue sources or one-time expenditure reductions, as the practice only delays or shifts the financial burden to future budget years.

Financial Planning

The financial plan is a tool identifying financial needs and issues over a five year period and the associated funding and service implications as a result of those needs and issues.

The City's management team takes a very active role in the financial planning and management of the City for both short-term daily operations and long-range planning. Each year the City prepares a five year financial plan. The financial plan identifies potential financing needs of the City, allows for reviewing financial projections, implications, and cash and investment management, and also is a tool for discussing priorities for the community. The financial plan provides a road map into the future and a framework for future decision making.

Cash Transfers

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

Fund Balance

Fund balance is the difference between assets and liabilities on the balance sheet. It is City policy to maintain in reserves a minimum of 25% of the next fiscal year's budgeted general fund expenditures. By maintaining an appropriate reserve balance the City is able to react to both known and unknown events that will have an impact on the City finances without disrupting services provided to its citizens in the short term. Encumbrances outstanding at year-end are reflected as reservations of the governmental fund balances, which serve as authorizations for expenditures in the subsequent year.

Internal Controls

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

Capital Financing

The City normally relies on internally generated funds and/or grants and contributions from other governments to finance its capital needs. Debt will be issued for a capital project only when it is an appropriate means to achieve a fair allocation of costs between current and future beneficiaries or users, or in the case of an emergency capital need. Debt shall not fund operating expenses with the only exception related to disaster recovery for the 2008 flood, where certain disaster recovery bonds may be sold to fund qualifying expenses as Build America Bonds or Recovery Zone Bonds. Bond proceeds should be limited to financing capital expenditures such as the costs of planning, design, land acquisition, buildings, permanent structures, attached fixtures or equipment, and movable pieces of equipment, such as fire engines, or other costs as permitted by law. Acceptable uses of bond proceeds can be viewed as items which can be capitalized. Capitalized interest is an eligible item for bonding. Utility revenue bond proceeds may be used to establish a debt service reserve as allowed by federal and State law. Non-capital furnishings and supplies will not be financed from bond proceeds. Refunding bond issues designed to restructure currently outstanding debt are an acceptable use of bonds proceeds. The City will not use short-term borrowing to finance operating needs except in the case of an

extreme financial emergency which is beyond its control or reasonable ability to forecast. Recognizing that bond issuance costs add to the total interest costs of financing, bond financing should not be used if the aggregate cost of projects to be financed by the bond issue does not exceed $1M.

Debt Limit and Capacity

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

Debt Structure

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

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

Revenue Bonds

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

Operating Versus Capital Expenditures – Definitions and Policies

- **Capital Budgeting** – Process of determining which improvements will be funded and their source of funding.
- **Capital Expenditure / Capital Assets** – Capital assets includes land, buildings and structures, and improvements other than buildings, which include infrastructure, construction in progress, and machinery and equipment. Capital expenditures are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost. Donated capital assets are recorded at estimated fair value at the date of donation.
- **Capital Equipment** – Expenditure for capital items of less than permanent nature and normally at a lower costs than a capital improvement.
- **Capital Improvement / Project** – Major outlays for capital assets or improvements that are tracked and capitalized as projects.
- **Operating Expenditures** – Expenses of normal maintenance and repairs presumed to benefit the current fiscal period. These expenses are not classified as capital improvement or capital equipment as they do not add value to the asset or materially extend the asset life. These costs are not capitalized.

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

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

Capital Improvement Policy Statements

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

- The City will annually budget for all of its capital improvements.
- The City will determine the least costly financing method for all new projects.
- Any capital project financed through the issuance of debt will be programmed so as to be paid off completely within the expended useful life of the project.
- The City will utilize intergovernmental contributions, when available, to finance capital improvements that are consistent with the City's plans and priorities.
- Prior to undertaking a capital project, a projection of the ongoing operations and maintenance costs will be analyzed in relation to operating budget forecasts.
- Pay as you go financing of capital improvements will be utilized where feasible. Enterprise funds should develop reserves to pay for new capital improvements.
- Total general obligation debt will not exceed five percent of the City's actual assessed value as required by Iowa law.
- Where possible, the City will maintain a CIP Mini Fund at a minimum level of $1M from which the investment earnings will be allocated annually to fund capital improvement projects as determined by the City Council.
- Where possible and when financially prudent, the City will use special assessments and revenue bonds instead of general obligation bonds.
- General obligation debt will be issued and abated by non-property tax revenue in those instances where debt capacity is available and it is financially advantageous to the City.
- The City will maintain effective communications with bond rating agencies concerning its financial condition. The City will follow a policy of full disclosure on its financial reports and bond prospectus.

STATE FORMS

State Forms

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

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

Form 631.1 Department of Management

NOTICE OF PUBLIC HEARING
BUDGET ESTIMATE

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

City of **Cedar Rapids**, Iowa

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

on 3/8/2016 *at* 12:00 pm

(Date) xx/xx/xx *(hour)*

The Budget Estimate Summary of proposed receipts and expenditures is shown below.
Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

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

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

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

319-286-5060
phone number

Amy Stevenson
City Clerk/Finance Officer's NAME

		Budget FY 2017	Re-estimated FY 2016	Actual FY 2015
		(a)	(b)	(c)
Revenues & Other Financing Sources				
Taxes Levied on Property	1	88,064,496	87,525,594	85,314,828
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	**3**	88,064,496	87,525,594	85,314,828
Delinquent Property Taxes	4	0	0	86,132
TIF Revenues	5	10,098,660	10,339,576	13,520,010
Other City Taxes	6	35,300,637	32,683,076	32,749,117
Licenses & Permits	7	2,478,009	2,438,814	2,531,615
Use of Money and Property	8	19,210,319	18,172,930	19,900,295
Intergovernmental	9	90,531,060	91,623,800	95,510,274
Charges for Fees & Service	10	161,955,154	163,442,763	128,642,105
Special Assessments	11	1,393,200	2,195,600	358,399
Miscellaneous	12	37,725,119	34,536,970	86,792,975
Other Financing Sources	13	40,911,122	44,256,158	59,743,507
Transfers In	14	89,071,815	93,251,489	111,612,857
Total Revenues and Other Sources	**15**	576,739,591	580,466,770	636,762,114
Expenditures & Other Financing Uses				
Public Safety	16	58,799,950	58,356,448	63,545,703
Public Works	17	21,615,759	22,774,672	20,688,849
Health and Social Services	18	0	0	0
Culture and Recreation	19	18,283,237	16,220,690	16,248,125
Community and Economic Development	20	17,491,661	20,057,707	21,087,816
General Government	21	18,408,263	16,873,762	17,503,178
Debt Service	22	21,829,014	20,696,088	32,194,859
Capital Projects	23	112,051,108	111,807,405	84,338,469
Total Government Activities Expenditures	24	268,478,992	266,786,772	255,606,999
Business Type / Enterprises	25	256,903,129	246,393,533	245,562,061
Total ALL Expenditures	**26**	525,382,121	513,180,305	501,169,060
Transfers Out	27	89,071,815	93,251,489	111,612,857
Total ALL Expenditures/Transfers Out	**28**	614,453,936	606,431,794	612,781,917
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	**29**	-37,714,345	-25,965,024	23,980,197
Beginning Fund Balance July 1	30	1,125,196,298	1,151,161,322	1,127,181,125
Ending Fund Balance June 30	**31**	1,087,481,953	1,125,196,298	1,151,161,322

57-539

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2016 - ENDING JUNE 30, 2017

Resolution No.:

The City of: Cedar Rapids **County Name:** LINN **Date Budget Adopted:** 3/8/2016 (Date) xx/xx/xx

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

Telephone Number Signature

County Auditor Date Stamp

January 1, 2015 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	6,012,512,982	2b	5,705,227,343	126,326
DEBT SERVICE	3a	6,308,007,831	3b	6,000,722,192	
Ag Land	4a	6,474,178			

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.10000	Regular General levy	5	48,701,355	46,212,341	43	8.10000
(384)		Non-Voted Other Permissible Levies					
12(8)	0.67500	Contract for use of Bridge	6		0	44	0
12(10)	0.95000	Opr & Maint publicly owned Transit	7	4,857,329	4,609,082	45	0.80787
12(11)	Amt Nec	Rent, Ins. Maint of Civic Center	8		0	46	0
12(12)	0.13500	Opr & Maint of City owned Civic Center	9		0	47	0
12(13)	0.06750	Planning a Sanitary Disposal Project	10		0	48	0
12(14)	0.27000	Aviation Authority (under sec.330A.15)	11		0	49	0
12(15)	0.06750	Levee Impr. fund in special charter city	13		0	51	0
12(17)	Amt Nec	Liability, property & self insurance costs	14	894,782	849,052	52	0.14882
12(21)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.	462		0	465	0
(384)		Voted Other Permissible Levies					
12(1)	0.13500	Instrumental/Vocal Music Groups	15	100,229	95,106	53	0.01667
12(2)	0.81000	Memorial Building	16	1,207,433	1,145,724	54	0.20082
12(3)	0.13500	Symphony Orchestra	17		0	55	0
12(4)	0.27000	Cultural & Scientific Facilities	18		0	56	0
12(5)	As Voted	County Bridge	19		0	57	0
12(6)	1.35000	Missi or Missouri River Bridge Const.	20		0	58	0
12(9)	0.03375	Aid to a Transit Company	21		0	59	0
12(16)	0.20500	Maintain Institution received by gift/devise	22		0	60	0
12(18)	1.00000	City Emergency Medical District	463		0	466	0
12(20)	0.27000	Support Public Library	23		0	61	0
28E.22	1.50000	Unified Law Enforcement	24		0	62	0
		Total General Fund Regular Levies (5 thru 24)	25	55,761,128	52,911,305		
384.1	3.00375	Ag Land	26	19,423	19,423	63	3.00007
		Total General Fund Tax Levies (25 + 26)	27	55,780,551	52,930,728		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28		0	64	0
384.6	Amt Nec	Police & Fire Retirement	29	4,810,010	4,564,182		0.80000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,569,329	4,335,802		0.75997
Rules	Amt Nec	Other Employee Benefits	31	10,197,282	9,676,123		1.69601
		Total Employee Benefit Levies (29,30,31)	32	19,576,621	18,576,107	65	3.25598
		Sub Total Special Revenue Levies (28+32)	33	19,576,621	18,576,107		

Valuation

386	As Req	With Gas & Elec		Without Gas & Elec					
	SSMID 1	(A) 87,800,394	(B)	87,800,394	34	241,451	241,451	66	2.75000
	SSMID 2	(A) 57,245,506	(B)	57,245,506	35	186,048	186,048	67	3.25000
	SSMID 3	(A) 11,921,739	(B)	11,921,739	36	11,922	11,922	68	1.00002
	SSMID 4	(A)	(B)		37		0	69	0
	SSMID 5	(A)	(B)		555		0	565	0
	SSMID 6	(A)	(B)		556		0	566	0
	SSMID 7	(A)	(B)		1177		0		0
	Total SSMID				38	439,421	439,421		Do Not Add
	Total Special Revenue Levies				39	20,016,042	19,015,528		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**			40	16,943,624	40 16,118,240	70	2.68605
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**			41		41 0	71	0
		Total Property Taxes (27+39+40+41)			42	92,740,217	42 88,064,496	72	15.21621

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

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

(County Auditor)

Form 635.2A

Department of Management

CITY OF Cedar Rapids

ADOPTED BUDGET SUMMARY

YEAR ENDED JUNE 30, 2017

Fiscal Years

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
Revenues & Other Financing Sources											
Taxes Levied on Property	1	52,930,728	19,015,528		16,118,240	0			88,064,496	87,525,594	85,314,828
Less: Uncollected Property Taxes-Levy Year	2	0	0		0	0			0	0	0
Net Current Property Taxes	3	52,930,728	19,015,528		16,118,240	0			88,064,496	87,525,594	85,314,828
Delinquent Property Taxes	4	0	0		0	0			0	0	86,132
TIF Revenues	5			10,098,660					10,098,660	10,339,576	13,520,010
Other City Taxes	6	12,115,823	22,359,430		825,384	0			35,300,637	32,683,076	32,749,117
Licenses & Permits	7	2,448,309	25,000					4,700	2,478,009	2,438,814	2,531,615
Use of Money and Property	8	1,714,202	348,420	0	0	0	0	17,147,697	19,210,319	18,172,930	19,900,295
Intergovernmental	9	2,475,148	32,824,645	0	668,839	45,940,740		8,621,688	90,531,060	91,623,800	95,510,274
Charges for Fees & Service	10	14,433,811	8,887		0	0	0	147,512,456	161,955,154	163,442,763	128,642,105
Special Assessments	11	60,000	0		0	1,300,000		33,200	1,393,200	2,195,600	358,399
Miscellaneous	12	5,952,353	454,500		279,260	0	0	31,039,006	37,725,119	34,536,970	86,792,975
Sub-Total Revenues	13	92,130,374	75,036,410	10,098,660	17,891,723	47,240,740	0	204,358,747	446,756,654	442,959,123	465,405,750
Other Financing Sources:											
Total Transfers In	14	33,049,165	4,447,778	0	4,875,207	33,071,138	0	13,628,527	89,071,815	93,251,489	111,612,857
Proceeds of Debt	15	0	0	0	0	13,997,936		26,565,375	40,563,311	44,034,000	57,618,106
Proceeds of Capital Asset Sales	16	175,000	100,811	0	0	0	0	72,000	347,811	222,158	2,125,401
Total Revenues and Other Sources	17	125,354,539	79,584,999	10,098,660	22,766,930	94,309,814	0	244,624,649	576,739,591	580,466,770	636,762,114
Expenditures & Other Financing Uses											
Public Safety	18	57,823,895	976,055	0			0		58,799,950	58,356,448	63,545,703
Public Works	19	21,615,759	0	0			0		21,615,759	22,774,672	20,688,849
Health and Social Services	20	0	0	0			0		0	0	0
Culture and Recreation	21	17,863,258	419,979	0			0		18,283,237	16,220,690	16,248,125
Community and Economic Development	22	3,932,850	11,513,625	2,045,186			0		17,491,661	20,057,707	21,087,816
General Government	23	18,300,928	107,335	0			0		18,408,263	16,873,762	17,503,178
Debt Service	24	0	0	0	21,829,014		0		21,829,014	20,696,088	32,194,859
Capital Projects	25	0	0	0		112,051,108	0		112,051,108	111,807,405	84,338,469
Total Government Activities Expenditures	26	119,536,690	13,016,994	2,045,186	21,829,014	112,051,108	0		268,478,992	266,786,772	255,606,999
Business Type Proprietray: Enterprise & ISF	27							256,903,129	256,903,129	246,393,533	245,562,061
Total Gov & Bus Type Expenditures	28	119,536,690	13,016,994	2,045,186	21,829,014	112,051,108	0	256,903,129	525,382,121	513,180,305	501,169,060
Total Transfers Out	29	9,176,767	63,093,714	7,931,651	2,093,251	657,318	0	6,119,114	89,071,815	93,251,489	111,612,857
Total ALL Expenditures/Fund Transfers Out	30	128,713,457	76,110,708	9,976,837	23,922,265	112,708,426	0	263,022,243	614,453,936	606,431,794	612,781,917
Excess Revenues & Other Sources Over	31										
(Under) Expenditures/Transfers Out	32	-3,358,918	3,474,291	121,823	-1,155,335	-18,398,612	0	-18,397,594	-37,714,345	-25,965,024	23,980,197
Beginning Fund Balance July 1	33	138,236,088	88,043,578	12,177,330	75,043,550	175,352,778	0	636,342,974	1,125,196,298	1,151,161,322	1,127,181,125
Ending Fund Balance June 30	34	134,877,170	91,517,869	12,299,153	73,888,215	156,954,166	0	617,945,380	1,087,481,953	1,125,196,298	1,151,161,322

Form 631 A P1

CITY OF Cedar Rapids

Department of Management

EXPENDITURES SCHEDULE PAGE 1

Fiscal Year Ending 2017

GOVERNMENT ACTIVITIES (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
PUBLIC SAFETY											
Police Department/Crime Prevention	1	34,836,853	557,198						35,394,051	34,898,755	38,519,185
Jail	2								0	0	0
Emergency Management	3								0	0	0
Flood Control	4								0	0	0
Fire Department	5	18,603,556	379,227						18,982,783	18,710,242	20,341,940
Ambulance	6								0	0	0
Building Inspections	7	3,165,329							3,165,329	3,406,505	3,580,745
Miscellaneous Protective Services	8								0	0	0
Animal Control	9	1,055,327	38,500						1,093,827	1,082,284	1,037,574
Other Public Safety	10	162,830	1,130						163,960	258,662	66,259
TOTAL *(lines 1 - 10)*	11	57,823,895	976,055				0		58,799,950	58,356,448	63,545,703
PUBLIC WORKS											
Roads, Bridges, & Sidewalks	12	16,401,835							16,401,835	17,003,498	12,439,054
Parking - Meter and Off-Street	13								0	0	0
Street Lighting	14	2,056,000							2,056,000	2,056,000	1,876,456
Traffic Control and Safety	15	285,707							285,707	290,481	2,035,075
Snow Removal	16	966,623							966,623	821,480	1,102,492
Highway Engineering	17								0	0	0
Street Cleaning	18	1,886,171							1,886,171	2,585,989	3,235,772
Airport ***(if not Enterprise)***	19								0	0	0
Garbage ***(if not Enterprise)***	20								0	0	0
Other Public Works	21	19,423							19,423	17,224	0
TOTAL *(lines 12 - 21)*	22	21,615,759	0				0		21,615,759	22,774,672	20,688,849
HEALTH & SOCIAL SERVICES											
Welfare Assistance	23								0	0	0
City Hospital	24								0	0	0
Payments to Private Hospitals	25								0	0	0
Health Regulation and Inspection	26								0	0	0
Water, Air, and Mosquito Control	27								0	0	0
Community Mental Health	28								0	0	0
Other Health and Social Services	29								0	0	0
TOTAL *(lines 23 - 29)*	30	0	0				0		0	0	0
CULTURE & RECREATION											
Library Services	31	5,916,528	395,690						6,312,218	6,860,580	5,867,816
Museum, Band and Theater	32	104,367							104,367	104,170	97,023
Parks	33	1,297,717	24,289						1,322,006	1,327,849	4,700,623
Recreation	34	10,374,646							10,374,646	7,773,091	5,486,186
Cemetery	35								0	0	0
Community Center, Zoo, & Marina	36								0	0	0
Other Culture and Recreation	37	170,000							170,000	155,000	96,477
TOTAL *(lines 31 - 37)*	38	17,863,258	419,979				0		18,283,237	16,220,690	16,248,125

Form 631 A P2

CITY OF Cedar Rapids

Department of Management

EXPENDITURES SCHEDULE PAGE 2

Fiscal Year Ending 2017 — Fiscal Years

GOVERNMENT ACTIVITIES CONT. (A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	435,590							435,590	64,075	1,478,371
Economic Development	40	2,429,673	1,730,452	2,045,186					6,205,311	6,611,729	9,958,538
Housing and Urban Renewal	41	60,000	6,957,754						7,017,754	7,956,948	6,499,589
Planning & Zoning	42	345,535							345,535	296,934	0
Other Com & Econ Development	43	662,052	2,825,419						3,487,471	5,128,021	3,151,318
	44										
TOTAL *(lines 39 - 44)*	45	3,932,850	11,513,625	2,045,186			0		17,491,661	20,057,707	21,087,816
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	2,596,936							2,596,936	2,460,977	2,564,141
Clerk, Treasurer, & Finance Adm.	47	5,086,751							5,086,751	4,947,875	4,674,314
Elections	48								0	0	0
Legal Services & City Attorney	49	822,775							822,775	798,261	869,602
City Hall & General Buildings	50	1,054,279							1,054,279	1,066,918	974,199
Tort Liability	51	894,782							894,782	889,773	1,329,741
Other General Government	52	7,845,405	107,335						7,952,740	6,709,958	7,091,181
TOTAL *(lines 46 - 52)*	53	18,300,928	107,335	0			0		18,408,263	16,873,762	17,503,178
DEBT SERVICE	54				21,829,014				21,829,014	20,696,088	32,194,859
Gov Capital Projects	55					104,311,399			104,311,399	111,807,405	78,339,309
TIF Capital Projects	56					7,739,709			7,739,709	0	5,999,160
TOTAL CAPITAL PROJECTS	57	0	0	0		112,051,108	0		112,051,108	111,807,405	84,338,469
TOTAL Government Activities Expenditures *(lines 11+22+30+38+45+53+54+57)*	58	119,536,690	13,016,994	2,045,186	21,829,014	112,051,108	0		268,478,992	266,786,772	255,606,999
BUSINESS TYPE ACTIVITIES **Proprietary: Enterprise & Budgeted ISF**											
Water Utility	59							22,393,777	22,393,777	21,474,481	20,513,959
Sewer Utility	60							27,437,314	27,437,314	28,638,070	23,493,572
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63							8,639,633	8,639,633	8,713,042	8,412,656
Landfill/Garbage	64							23,953,373	23,953,373	21,505,267	21,661,602
Transit	65							8,726,041	8,726,041	8,722,284	9,783,998
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68							2,242,419	2,242,419	0	1,614,133
Other Business Type (city hosp., ISF, parking, etc.)	69							77,341,720	77,341,720	75,061,861	77,967,984
Enterprise DEBT SERVICE	70							30,492,506	30,492,506	29,243,528	43,607,345
Enterprise CAPITAL PROJECTS	71							53,676,346	53,676,346	53,035,000	38,506,812
Enterprise **TIF** CAPITAL PROJECTS	72							2,000,000	2,000,000	0	0
TOTAL Business Type Expenditures *(lines 59 - 73)*	73							256,903,129	256,903,129	246,393,533	245,562,061
TOTAL ALL EXPENDITURES *(lines 58+74)*	74	119,536,690	13,016,994	2,045,186	21,829,014	112,051,108	0	256,903,129	525,382,121	513,180,305	501,169,060
Regular Transfers Out	75	9,176,767	63,093,714		2,093,251	657,318		6,119,114	81,140,164	86,893,795	105,774,999
Internal **TIF** Loan / Repayment Transfers Out	76			7,931,651					7,931,651	6,357,694	5,837,858
Total ALL Transfers Out	77	9,176,767	63,093,714	7,931,651	2,093,251	657,318	0	6,119,114	89,071,815	93,251,489	111,612,857
Total Expenditures & Fund Transfers Out (lines 75+78)	78	128,713,457	76,110,708	9,976,837	23,922,265	112,708,426	0	263,022,243	614,453,936	606,431,794	612,781,917
Ending Fund Balance June 30	79	134,877,170	91,517,869	12,299,153	73,888,215	156,954,166	0	617,945,380	1,087,481,953	1,125,196,298	1,151,161,322

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

Form 631 B

CITY OF Cedar Rapids

Department of Management

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

REVENUES DETAIL

Fiscal Year Ending 2017

(A)	(B)	GENERAL (C)	SPECIAL REVENUES (D)	TIF SPECIAL REVENUES (E)	DEBT SERVICE (F)	CAPITAL PROJECTS (G)	PERMANENT (H)	PROPRIETARY (I)	Fiscal Years BUDGET 2017 (J)	RE-ESTIMATED 2016 (K)	ACTUAL 2015 (L)
REVENUES & OTHER FINANCING SOURCES											
Taxes Levied on Property	1	52,930,728	19,015,528		16,118,240	0			88,064,496	87,525,594	85,314,828
Less: Uncollected Property Taxes - Levy Year	2								0	0	0
Net Current Property Taxes *(line 1 minus line 2)*	3	52,930,728	19,015,528		16,118,240	0			88,064,496	87,525,594	85,314,828
Delinquent Property Taxes	4								0	0	86,132
TIF Revenues	5			10,098,660					10,098,660	10,339,576	13,520,010
Other City Taxes:											
Utility Tax Replacement Excise Taxes	6	2,849,823	1,000,514		825,384	0			4,675,721	4,720,076	4,663,063
Utility franchise tax ***(Iowa Code Chapter 364.2)***	7	9,266,000							9,266,000	6,963,000	5,172,867
Parimutuel wager tax	8								0	0	0
Gaming wager tax	9								0	0	0
Mobile Home Taxes	10								0	0	140,145
Hotel/Motel Taxes	11		3,358,916						3,358,916	3,000,000	3,441,535
Other ***Local Option Taxes***	12		18,000,000						18,000,000	18,000,000	19,331,507
Subtotal - Other City Taxes *(lines 6 thru 12)*	13	12,115,823	22,359,430		825,384	0			35,300,637	32,683,076	32,749,117
Licenses & Permits	***14***	2,448,309	25,000					4,700	2,478,009	2,438,814	2,531,615
Use of Money & Property	***15***	1,714,202	348,420					17,147,697	19,210,319	18,172,930	19,900,295
Intergovernmental:											
Federal Grants & Reimbursements	***16***		8,530,522			36,379,081		6,924,440	51,834,043	61,236,777	60,713,506
Road Use Taxes	***17***		14,200,000						14,200,000	12,762,000	13,776,749
Other State Grants & Reimbursements	***18***	2,382,648	10,094,123	0	668,839	9,561,659		1,358,998	24,066,267	17,254,223	18,695,098
Local Grants & Reimbursements	***19***	92,500						338,250	430,750	370,800	2,324,921
Subtotal - Intergovernmental *(lines 16 thru 19)*	20	2,475,148	32,824,645	0	668,839	45,940,740		8,621,688	90,531,060	91,623,800	95,510,274
Charges for Fees & Service:											
Water Utility	21							35,300,174	35,300,174	33,908,028	31,266,976
Sewer Utility	22							39,251,807	39,251,807	37,685,162	39,750,438
Electric Utility	23								0	0	0
Gas Utility	24								0	0	0
Parking	25							1,118,853	1,118,853	415,319	0
Airport	26							4,238,444	4,238,444	4,560,371	4,615,349
Landfill/Garbage	27							17,775,568	17,775,568	16,558,898	16,793,150
Hospital	28								0	0	0
Transit	29							857,000	857,000	851,000	1,021,625
Cable TV, Internet & Telephone	30	0							0	0	1,493,599
Housing Authority	31								0	0	0
Storm Water Utility	32							4,305,298	4,305,298	3,754,388	4,181,027
Other Fees & Charges for Service	33	14,433,811	8,887					44,665,312	59,108,010	65,709,597	29,519,941
Subtotal - Charges for Service *(lines 21 thru 33)*	34	14,433,811	8,887		0	0	0	147,512,456	161,955,154	163,442,763	128,642,105
Special Assessments	35	60,000				1,300,000		33,200	1,393,200	2,195,600	358,399
Miscellaneous	***36***	5,952,353	454,500		279,260			31,039,006	37,725,119	34,536,970	86,792,975
Other Financing Sources:											
Regular Operating Transfers In	37	33,049,165	4,108,916		0	32,031,138		11,950,945	81,140,164	86,893,795	105,774,999
Internal **TIF** Loan Transfers In	38		338,862		4,875,207	1,040,000		1,677,582	7,931,651	6,357,694	5,837,858
Subtotal ALL Operating Transfers In	39	33,049,165	4,447,778	0	4,875,207	33,071,138	0	13,628,527	89,071,815	93,251,489	111,612,857
Proceeds of Debt *(Excluding TIF Internal Borrowing)*	40					13,997,936		26,565,375	40,563,311	44,034,000	57,618,106
Proceeds of Capital Asset Sales	41	175,000	100,811					72,000	347,811	222,158	2,125,401
Subtotal-Other Financing Sources *(lines 38 thru 40)*	42	33,224,165	4,548,589	0	4,875,207	47,069,074	0	40,265,902	129,982,937	137,507,647	171,356,364
Total Revenues except for beginning fund balance *(lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)*	43	125,354,539	79,584,999	10,098,660	22,766,930	94,309,814	0	244,624,649	576,739,591	580,466,770	636,762,114
Beginning Fund Balance July 1	44	138,236,088	88,043,578	12,177,330	75,043,550	175,352,778	0	636,342,974	1,125,196,298	1,151,161,322	1,127,181,125
TOTAL REVENUES & BEGIN BALANCE *(lines 42+43)*	45	263,590,627	167,628,577	22,275,990	97,810,480	269,662,592	0	880,967,623	1,701,935,889	1,731,628,092	1,763,943,239

Form 703

Department of Management

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

Fiscal Year
2017

City Name: Cedar Rapids

	Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(1)	D/S BACKFILL RESERVE		NO SELECTION						0		0
(2)	General Obligation Bonds Series 2006A	16,850,000	GO	08/2006	1129-08-06	830,000	382,454	0	1,212,454	698,616	513,838
(3)	General Obligation Bonds Series 2006B	4,170,000	GO	08/2006	1129-08-06	590,000	42,518	0	632,518	632,518	0
(4)	General Obligation Bonds Series 2007A	66,870,000	GO	03/2007	0291-03-07	5,730,000	907,800	0	6,637,800	4,671,986	1,965,814
(5)	General Obligation Bonds Series 2008A	22,130,000	GO	04/2008	0314-04-08	1,160,000	528,800	0	1,688,800	1,106,300	582,500
(6)	General Obligation Bonds Series 2008B	2,100,000	GO	04/2008	0314-04-08	210,000	21,875	0	231,875	231,875	0
(7)	General Obligation Bonds Series 2009A (BABs)	29,235,000	GO	06/2009	0574-06-09	1,935,000	856,100	0	2,791,100	279,260	2,511,840
(8)	General Obligation Bonds Series 2009B	2,490,000	GO	06/2009	0575-06-09	330,000	14,350	0	344,350	344,350	0
(9)	General Obligation Cap Loan Notes Series 2009D	4,665,000	GO	06/2009	0557-06-09	515,000	70,040	0	585,040	585,040	0
(10)	Sewer Revenue Bonds Series 2009E (BABs)	7,960,000	NON - GO	N/A	0727-07-09	345,000	334,310	0	679,310	679,310	0
(11)	Water Revenue Bonds Series 2009F (BABs)	8,635,000	NON - GO	N/A	0728-07-09	370,000	362,603	0	732,603	732,603	0
(12)	General Obligation Bonds Series 2010A	30,210,000	GO	06/2010	0625-06-10	2,130,000	766,280	0	2,896,280	75,731	2,820,549
(13)	General Obligation Bonds Series 2010B	3,040,000	GO	06/2010	0626-06-10	280,000	61,400	0	341,400	341,400	0
(14)	Sewer Revenue Bonds Series 2010C	13,635,000	NON - GO	N/A	0627-06-10	565,000	388,738	0	953,738	953,738	0
(15)	Water Revenue Bonds Series 2010D	8,370,000	NON - GO	N/A	0628-06-10	345,000	238,719	0	583,719	583,719	0
(16)	General Obligation Bonds Series 2011A	25,830,000	GO	05/2011	0585-05-11	1,185,000	813,914	0	1,998,914	116,188	1,882,726
(17)	General Obligation Bonds Series 2011B	6,140,000	GO	05/2011	0586-05-11	245,000	239,170	0	484,170	250,000	234,170
(18)	General Obligation Bonds Series 2011C	1,140,000	GO	05/2011	0587-05-11	100,000	9,380	0	109,380	0	109,380
(19)	Water Revenue Bonds Series 2011D	6,435,000	NON - GO	N/A	0588-05-11	255,000	205,538	0	460,538	460,538	0
(20)	General Obligation Cap Loan Notes Series 2011E	32,415,000	GO	05/2011	0589-05-11	2,085,000	393,500	0	2,478,500	2,420,287	58,213
(21)	SRF Loan WPC Series 2011 - Amended 2015	5,576,427	NON - GO	N/A	0733-05-15	236,000	126,467	0	362,467	362,467	0
(22)	SRF Loan Water Series 2008	39,390,000	NON - GO	N/A	0988-11-07	1,803,000	915,135	0	2,718,135	2,718,135	0
(23)	SRF Loan WPC Series 2008	10,900,000	NON - GO	N/A	0638-08-08	473,000	243,945	0	716,945	716,945	0
(24)	General Obligation Bonds Series 2012A	11,140,000	GO	05/2012	0727-05-12	810,000	269,706	0	1,079,706	43,054	1,036,652
(25)	General Obligation Bonds Series 2012B	11,380,000	GO	05/2012	0728-05-12	550,000	343,770	0	893,770	893,770	0
(26)	General Obligation Bonds Series 2012C	57,915,000	GO	05/2012	0729-05-12	2,430,000	1,724,046	0	4,154,046	3,578,600	575,446
(27)	General Obligation Bonds Series 2012D	2,915,000	GO	05/2012	0730-05-12	115,000	79,581	0	194,581	0	194,581
(28)	Water Revenue Bonds Series 2012E	5,830,000	NON - GO	N/A	0731-05-12	245,000	152,063	0	397,063	397,063	0
(29)	General Obligation Bonds Series 2012F	14,240,000	GO	05/2012	0732-05-12	1,235,000	266,850	0	1,501,850	995,044	506,806
(30)	General Obligation Bonds Series 2013A	7,755,000	GO	05/2013	0819-05-13	305,000	218,638	0	523,638	0	523,638
				SUB-TOTAL		27,407,000	10,977,690	0	38,384,690	24,868,537	13,516,153

Form 703

Department of Management

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

Fiscal Year
2017

City Name: **Cedar Rapids**

	Project Name (A)	Amount of Issue (B)	Type of Debt Obligation (C)	Date Certified to County Auditor (D)	Debt Resolution Number (E)	Principal Due FY 2017 (F)	Interest Due FY 2017 +(G)	Bond Reg./ Paying Agent Fees Due FY 2017 +(H)	Total Obligation Due FY 2017 =(I)	Paid from Funds OTHER THAN Current Year Debt Service Taxes =-(J)	Amount Paid Current Year Debt Service Levy =(K)
(31)	General Obligation Bonds Series 2013B	1,905,000	GO	05/2013	0820-05-13	115,000	34,295	0	149,295	149,295	0
(32)	General Obligation Bonds Series 2013C	25,855,000	GO	05/2013	0821-05-13	640,000	819,844	0	1,459,844	981,448	478,396
(33)	Sewer Revenue Bonds Series 2013D	5,200,000	NON - GO	N/A	0822-05-13	205,000	144,563	0	349,563	349,563	0
(34)	Water Revenue Bonds Series 2013E	7,265,000	NON - GO	N/A	0823-05-13	285,000	202,106	0	487,106	487,106	0
(35)	General Obligation Bonds Series 2014A	4,280,000	GO	05/2014	0652-05-14	0	128,194	0	128,194	1,200	126,994
(36)	General Obligation Bonds Series 2014B	10,475,000	GO	05/2014	0653-05-14	570,000	314,519	0	884,519	525,413	359,106
(37)	Sewer Revenue Bonds Series 2014C	11,570,000	NON - GO	N/A	0629-05-14	435,000	315,594	0	750,594	750,594	0
(38)	Water Revenue Bonds Series 2014D	4,570,000	NON - GO	N/A	0630-05-14	175,000	128,038	0	303,038	303,038	0
(39)	General Obligation Bonds Series 2015A	26,270,000	GO	06/2015	0728-05-15	3,125,000	973,938	0	4,098,938	2,560,125	1,538,813
(40)	General Obligation Bonds Series 2015B	11,180,000	GO	06/2015	0729-05-15	515,000	362,295	0	877,295	624,841	252,454
(41)	Sewer Revenue Bonds Series 2015C	7,025,000	NON - GO	N/A	0730-05-15	275,000	216,356	0	491,356	491,356	0
(42)	Water Revenue Bonds Series 2015D	9,945,000	NON - GO	N/A	0731-05-15	425,000	320,769	0	745,769	745,769	0
(43)	SRF Loan WPC Series 2015	2,130,000	NON - GO	N/A	0732-05-15	89,000	40,840	0	129,840	129,840	0
(44)	General Obligation Bonds Series 2016A	10,585,000	GO	06/2016		550,000	341,000	0	891,000	668,839	222,161
(45)	General Obligation Bonds Series 2016B	1,640,000	GO	06/2016		395,000	54,547		449,547		449,547
(46)	Sewer Revenue Bonds Series 2016C	5,130	NON - GO	N/A		190,000	163,296		353,296	353,296	0
(47)	Water Revenue Bonds Series 2016D	14,935,000	NON - GO	N/A		550,000	475,326		1,025,326	1,025,326	0
(48)			NO SELECTION						0	0	0
(49)			NO SELECTION						0		0
(50)			NO SELECTION						0		0
(51)			NO SELECTION						0	0	0
(52)			NO SELECTION						0		0
(53)			NO SELECTION						0		0
(54)			NO SELECTION						0		0
(55)			NO SELECTION						0		0
(56)			NO SELECTION						0		0
(57)			NO SELECTION						0		0
(58)			NO SELECTION						0		0
(59)			NO SELECTION						0		0
(60)			NO SELECTION						0		0
				TOTALS		35,946,000	16,013,210	0	51,959,210	35,015,586	16,943,624

Form FBW

Department of Management

Fund Balance Worksheet for City of **Cedar Rapids**

(1) *Annual Report FY 2015		General (A)	Special Rev (B)	TIF Special Rev (C)	Debt Serv (D)	Capt Proj (E)	Permanent (G)	Total Government (H)	Proprietary (I)	Grand Total (J)
Beginning Fund Balance July 1 (pg 5, line 134) *	1	139,585,618	91,766,745	8,193,081	75,801,134	164,868,715	0	480,215,293	646,965,832	1,127,181,125
Actual Revenues Except Beg Bal (pg 5, line 132) *	2	135,564,872	75,159,133	14,059,418	36,249,255	104,345,179	0	365,377,857	271,384,257	636,762,114
Actual Expenditures Except End Bal (pg 12, line 259) *	3	133,914,403	70,487,298	11,468,208	35,936,284	90,759,634	0	342,565,827	270,216,090	612,781,917
Ending Fund Balance June 30 (pg 12, line 261) *	4	141,236,087	96,438,580	10,784,291	76,114,105	178,454,260	0	503,027,323	648,133,999	1,151,161,322
(2) ** Re-Estimated FY 2016		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	5	141,236,087	96,438,580	10,784,291	76,114,105	178,454,260	0	503,027,323	648,133,999	1,151,161,322
Re-Est Revenues	6	121,770,246	77,178,129	10,339,576	22,324,897	109,534,922	0	341,147,770	239,319,000	580,466,770
Re-Est Expenditures	7	124,770,245	85,573,131	8,946,537	23,395,452	112,636,404	0	355,321,769	251,110,025	606,431,794
Ending Fund Balance	8	138,236,088	88,043,578	12,177,330	75,043,550	175,352,778	0	488,853,324	636,342,974	1,125,196,298
(3) ** Budget FY 2017		General	Spec Rev	TIF Special Rev	Debt Serv	Capt Proj	Permanent	Tot Govt	Proprietary	Grand Total
Beginning Fund Balance	9	138,236,088	88,043,578	12,177,330	75,043,550	175,352,778	0	488,853,324	636,342,974	1,125,196,298
Revenues	10	125,354,539	79,584,999	10,098,660	22,766,930	94,309,814	0	332,114,942	244,624,649	576,739,591
Expenditures	11	128,713,457	76,110,708	9,976,837	23,922,265	112,708,426	0	351,431,693	263,022,243	614,453,936
Ending Fund Balance	12	134,877,170	91,517,869	12,299,153	73,888,215	156,954,166	0	469,536,573	617,945,380	1,087,481,953

* The figures in section (1) are taken from FORM F-66(IA-2) STATE OF IOWA FINANCIAL REPORT FOR FISCAL YEAR ENDED JUNE 30, 2015

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

BUSINESS UNITS

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

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

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

	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget
Revenue					
Taxes	120,609,076	128,862,644	133,163,687	138,237,273	142,527,550
Licenses & Permits	2,672,825	2,525,467	2,531,615	2,438,814	2,478,009
Intergovermental Grants	197,609,980	136,641,450	95,914,215	83,934,773	81,500,679
Charges for Services	139,356,555	159,640,559	166,864,983	163,442,762	170,371,920
Fines & Forfeits	7,750,092	8,121,511	9,756,389	5,537,298	5,533,223
Proceeds of Long Term Liabilities	51,121,263	32,920,826	57,618,106	44,034,000	40,563,311
Other Revenue	56,678,966	54,514,514	59,767,395	49,590,360	53,143,226
Transfers In	172,709,587	215,849,838	205,804,308	132,068,471	125,844,111
Total Revenues	748,508,344	739,076,807	731,420,698	619,283,752	621,962,028
Expenditures					
Personal Services	118,044,703	122,636,943	144,871,590	132,614,456	138,148,006
Discretionary Expenses	145,558,926	121,971,348	126,924,299	105,846,923	124,521,019
Fleet & Facilities	12,726,635	13,551,118	14,080,169	14,894,187	15,685,176
Non-Discretionary Expenses	39,363,904	44,727,122	42,690,380	37,827,881	35,181,136
Capital Outlay	246,454,264	134,007,070	112,250,198	172,196,550	159,656,366
Debt Service	46,722,457	45,753,090	75,830,061	49,800,309	52,219,040
Transfers Out	172,709,587	215,849,838	205,804,308	132,068,471	125,844,111
Total Expenditures	781,580,477	698,496,529	722,451,006	645,248,776	651,254,854
Net Revenues over/(under) Expenditures	(33,072,133)	40,580,278	8,969,692	(25,965,025)	(29,292,826)
Total Expenditures (Net of Transfers Out)	608,870,890	482,646,691	516,646,698	513,180,305	525,410,744

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

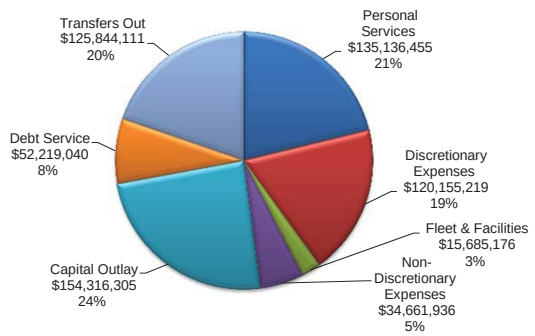
Fiscal Year 2017 Budget by Fund

	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Tax Supported Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Revenues									
Taxes									
Prop Tax Levy - Current	401100	50,923,222	-	19,576,621	-	16,943,624	4,857,329	468,044	92,768,840
TIF Prop Tax Levy - Current	401102	-	-	-	-	-	-	10,098,660	10,098,660
Other Taxes	401104	-	-	-	-	-	-	30,394,050	30,394,050
Franchise Tax	401106	9,266,000	-	-	-	-	-	-	9,266,000
Total Taxes		60,189,222	-	19,576,621	-	16,943,624	4,857,329	40,960,754	142,527,550
Licenses & Permits									
Liquor Licenses	411001	170,000	-	-	-	-	-	-	170,000
Cigarette Licenses	411002	10,500	-	-	-	-	-	-	10,500
Building Permits	411007	1,552,809	-	-	-	-	-	-	1,552,809
Plumbing Permits	411008	164,000	-	-	-	-	-	-	164,000
Electrical Permits	411009	252,000	-	-	-	-	-	-	252,000
Sign Permits	411010	19,000	-	-	-	-	-	-	19,000
Right of Way Permits	411011	68,000	-	-	-	-	-	-	68,000
Mechanical Permits	411012	134,000	-	-	-	-	-	-	134,000
Other Licenses	411013	30,000	-	-	-	-	-	25,000	55,000
Other Permits	411014	48,000	-	-	-	-	4,700	-	52,700
Total Licenses & Permits		2,448,309	-	-	-	-	4,700	25,000	2,478,009
Intergovernmental Grants									
Federal Operating	421001	-	-	-	17,864,281	-	2,743,800	8,530,523	29,138,603
Federal Capital	421003	-	-	-	18,514,800	-	4,105,640	-	22,620,440
Transportation Program Revenue	421006	-	-	-	-	-	75,000	-	75,000
State Operating	422001	80,702	-	-	-	-	699,600	167,000	947,302
State Capital	422002	-	-	-	9,561,659	-	659,398	-	10,221,057
Road Use Tax	422102	-	-	-	-	-	-	14,200,000	14,200,000
State Comm Indus Backfill	422104	2,101,425	-	808,168	-	668,839	200,522	88,574	3,867,527
Local Govt Grants	423000	92,500	-	-	-	-	338,250	-	430,750
Total Intergovernmental Grants		2,274,627	-	808,168	45,940,739	668,839	8,822,210	22,986,097	81,500,679
Charges for Services									
Recording Fees	431002	2,070	-	-	-	-	-	-	2,070
Laboratory Fees	431003	-	-	-	-	-	12,000	-	12,000
Zoning & Subdivision Fees	431004	31,500	-	-	-	-	-	-	31,500
Sale of Maps / Publications	431005	4,030	-	-	-	-	-	-	4,030
Printing & Duplicating of Form	431006	45,500	-	-	-	-	-	-	45,500
Admin Charges - City Mgr Depts	431007	9,196,050	21,692,398	-	-	-	3,132,476	-	34,020,924
Other Charges for Services	431010	155,638	-	-	-	-	23,632,739	3,887	23,792,264
Admin Charges - Commissions	431011	120,173	-	-	-	-	-	-	120,173
Admin Charges - External	431012	1,081,759	1,068,217	-	-	-	1,128,853	-	3,278,829
FMS Environmental Svcs Charges	431013	-	553,438	-	-	-	-	-	553,438
Special Police Services	431101	157,924	-	-	-	-	402,324	-	560,248
Special Fire Services	431102	320,000	-	-	-	-	-	5,000	325,000
Protective Inspection Fees	431103	743,000	-	-	-	-	-	-	743,000
Burglar Alarm Line Charges	431104	115,000	-	-	-	-	-	-	115,000
Towing Fees	431106	95,000	-	-	-	-	-	-	95,000
Library User Fees - Not Fines	431201	600	-	-	-	-	-	-	600
Vending Sales	431301	27,650	-	-	-	-	2,000	-	29,650
Concession Sales	431302	623,802	-	-	-	-	415,663	-	1,039,465
Registration Fees	431303	491,995	-	-	-	-	29,000	-	520,995
Admission Fees	431305	410,566	-	-	-	-	934,766	-	1,345,332
League Fees	431306	110,085	-	-	-	-	9,850	-	119,935
Tournament Fees	431307	5,000	-	-	-	-	109,500	-	114,500
School Fees	431308	-	-	-	-	-	10,100	-	10,100
Special Fees	431309	40,650	-	-	-	-	3,150	-	43,800
Pass Fees	431311	434,321	-	-	-	-	412,558	-	846,879
Advertising Income	431314	74,000	-	-	-	-	54,000	-	128,000
Animal Control & Shelter Fees	431401	140,000	-	-	-	-	-	-	140,000
Snow/Weed Abatements	431502	5,000	-	-	-	-	136,500	-	141,500
Inspection Fees	431601	500	-	-	-	-	-	-	500
Waste Water - Service Charge	431700	-	-	-	-	-	16,807,101	-	16,807,101
Waste Water - Volumetric	431701	-	-	-	-	-	6,783,216	-	6,783,216
Special Waste Water Revenue	431702	-	-	-	-	-	24,293,663	-	24,293,663
Contractual-Waste Wtr Trmnt	431703	-	-	-	-	-	3,660,000	-	3,660,000
Hauler - Septic Waste	431705	-	-	-	-	-	215,000	-	215,000
Waste Sludge	431706	-	-	-	-	-	75,000	-	75,000
Outside Ser Area Indstry Waste	431707	-	-	-	-	-	10,000	-	10,000
Shared WPC & Sewer revenue	431708	-	-	-	-	-	(9,290,545)	-	(9,290,545)
Water Revenue - Service Charge	431800	-	-	-	-	-	7,854,833	-	7,854,833
Water Revenue - Volumetric	431801	-	-	-	-	-	24,330,035	-	24,330,035
Sundry Billing Receipts	431802	-	-	-	-	-	250,000	-	250,000
Turning Water Off & On	431803	-	-	-	-	-	600,000	-	600,000
Water Main Extensions	431804	-	-	-	-	-	15,000	-	15,000
Daily Parking	431901	-	-	-	-	-	63,900	-	63,900
Solid Waste Collection Fees	432001	-	-	-	-	-	8,277,319	-	8,277,319
Sale of Recycleable	432002	2,000	-	-	-	-	38,900	-	40,900
Recycling & Reduction Fees	432003	-	-	-	-	-	2,321,949	-	2,321,949
Landfill Fees	432101	-	-	-	-	-	6,490,800	-	6,490,800
Landfill - Methane Gas Rebate	432103	-	-	-	-	-	556,200	-	556,200
Common Use Janitorial, Mtc,	432202	-	-	-	-	-	394,145	-	394,145
Common Use Electric	432203	-	-	-	-	-	117,575	-	117,575
Terminal Service	432204	-	-	-	-	-	45,000	-	45,000
Customer Facility Charge	432205	-	-	-	-	-	507,500	-	507,500
Passenger Facility Charge	432206	-	-	-	-	-	2,260,800	-	2,260,800
Fuel Flowage Fee	432208	-	-	-	-	-	77,500	-	77,500
Fuel Sales - External	432211	-	-	-	-	-	324,500	-	324,500
Passenger Fares-Full Adult	432301	-	-	-	-	-	400,000	-	400,000
Passenger Fares - Elder/Disab	432302	-	-	-	-	-	220,000	-	220,000
Passenger Fares - Student	432303	-	-	-	-	-	140,000	-	140,000
Blue Ticket	432307	-	-	-	-	-	45,000	-	45,000
Storm Sewer Transportation Fee	432401	-	-	-	-	-	4,305,298	-	4,305,298
Total Charges for Services		14,433,811	23,314,053	-	-	-	132,615,169	8,887	170,371,920
Fines & Forfeits									
Court Fines	441000	92,500	-	-	-	-	-	-	92,500
Library Fines	441001	125,000	-	-	-	-	-	-	125,000

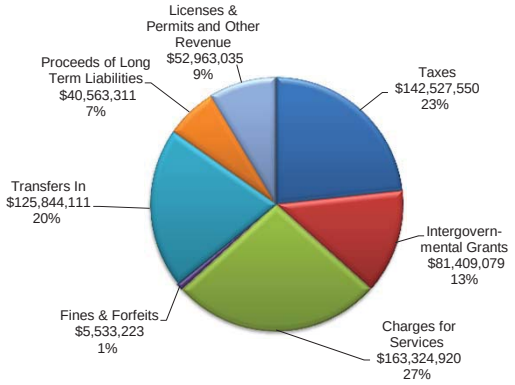
Fiscal Year 2017 Budget by Fund	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Tax Supported Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Other Fines & Forfeits	441002	5,315,723	-	-	-	-	-	-	5,315,723
Total Fines & Forfeits		5,533,223	-	-	-	-	-	-	5,533,223
Transfers In									
Operating Transfer In - Inter	483001	33,049,165	338,183	-	33,071,139	4,875,207	8,232,492	1,088,862	80,655,049
Operating Transfer In - Intra	483002	-	827,828	-	1,025,586	1,161,873	42,173,775	-	45,189,062
Total Transfers In		33,049,165	1,166,011	-	34,096,725	6,037,080	50,406,267	1,088,862	125,844,111
Proceeds of LT Liabilities									
GO Bond Proceeds	485001	-	-	-	13,997,936	-	601,375	-	14,599,311
Revenue Bond Proceeds	485003	-	-	-	-	-	25,964,000	-	25,964,000
Total Proceeds of LT Liabilities		-	-	-	13,997,936	-	26,565,375	-	40,563,311
Other Revenue									
Interest/Div - Nonproprietary	451000	900,000	-	8,130	-	-	-	360	908,490
Penalties	451001	-	-	-	-	-	406,900	-	406,900
Land Rental	461000	140,724	-	-	-	-	713,856	39,930	894,510
Building Rental	461001	333,514	2,054,248	-	-	-	2,407,346	-	4,795,108
Other Rental	461002	339,064	-	-	-	-	844,825	300,000	1,483,889
Air Rights	461005	-	-	-	-	-	31,990	-	31,990
Vacating Streets & Alleys	461006	900	-	-	-	-	-	-	900
Landing Fees	461007	-	-	-	-	-	2,440,010	-	2,440,010
Hangar Rent	461008	-	-	-	-	-	225,091	-	225,091
FBO Rent	461009	-	-	-	-	-	294,000	-	294,000
Parking Fees	461010	-	-	-	-	-	4,728,500	-	4,728,500
Concession Fees - Restaurant	461011	-	-	-	-	-	503,400	-	503,400
Concession Fees - Car Rental	461012	-	-	-	-	-	1,515,861	-	1,515,861
Concession Fees - Advertising	461014	-	-	-	-	-	60,000	-	60,000
Concession Fees - Misc	461015	-	-	-	-	-	55,000	-	55,000
Apron Use Fee	461018	-	-	-	-	-	145,488	-	145,488
Postage / Handling	471001	-	-	-	-	-	2,000	-	2,000
Contributions & Donations	471002	86,850	140,000	-	-	-	181,000	126,000	533,850
Sale of Inventory	471003	12,300	-	-	-	-	2,191,100	-	2,203,400
Damage Recoveries	471004	33,000	-	-	-	-	9,000	-	42,000
Other Miscellaneous Revenue	471005	286,980	-	-	-	-	1,231,506	328,500	1,846,986
Insurance Premiums	471006	-	26,461,223	-	-	-	-	-	26,461,223
Special Assessment Charges	471008	60,000	-	-	1,300,000	-	33,200	-	1,393,200
Interest / Div - Proprietary	481000	-	25,282	-	-	-	695,900	-	721,182
Capital Contributions	481003	-	-	-	-	-	595,844	-	595,844
Build America interest abate	481004	-	-	-	-	279,260	227,333	-	506,593
Sale of Fixed Assets	482001	175,000	-	-	-	-	72,000	100,811	347,811
Total Other Revenue		2,368,332	28,680,753	8,130	1,300,000	279,260	19,611,150	895,601	53,143,226
Total Revenues		120,296,689	53,160,817	20,392,919	95,335,400	23,928,803	242,882,200	65,965,200	621,962,028
Expenditures									
Personal Services									
Total Personal Services		86,113,344	10,138,535	-	375,983	-	39,919,380	1,600,764	138,148,006
Discretionary Expenses									
Advertising & Marketing	521100	160,142	-	-	-	-	734,100	102,270	996,512
Auditing & Accounting Services	521102	108,000	-	-	-	-	48,000	4,000	160,000
Consulting Services	521103	11,450	65,000	-	-	-	4,500	-	80,950
Consulting & Technical Service	521104	49,617	84,720	-	-	-	2,261,525	-	2,395,862
External Contracted Labor	521105	743,377	-	-	-	-	21,370,954	56,000	22,170,331
Health Services	521106	325,139	22,616,600	451,000	-	-	15,250	350	23,408,339
Legal Services	521107	21,338	10,000	-	-	-	60,500	6,350	98,188
Other Professional Services	521108	2,571,898	1,370,759	-	-	-	4,283,500	58,500	8,284,657
External Banking/Financial Fee	521109	332,025	-	-	-	-	343,168	-	675,193
Security Services	521110	26,716	160	-	-	-	57,000	-	83,876
Management Services	521111	55,500	-	-	-	-	675,246	-	730,746
Computer Hardware	522100	253,450	45,500	-	-	-	101,500	35,000	435,450
Computer Software Maintenance	522101	1,604,595	153,240	-	-	-	423,300	8,000	2,189,135
IT Services - External	522102	227,545	34,784	-	-	-	92,500	4,880	359,709
Radio Maintenance	522103	12,425	687,539	-	-	-	37,950	-	737,914
Building & Grounds Services	522104	362,735	112,150	-	-	-	998,250	450,050	1,923,185
Furniture, Equip, Fixture Serv	522105	102,810	32,500	-	-	-	595,680	650	731,640
Vehicles & Rolling Equip Serv	522106	10,221	613,500	-	-	-	84,000	-	707,721
Landfill Fees	523102	100,730	2,000	-	-	-	1,477,470	-	1,580,200
Recycling Fees	523104	5,435	500	-	-	-	15,000	-	20,935
Sewer Services	523105	-	-	-	-	-	75,000	-	75,000
Phone Services	523107	470,124	42,880	-	-	-	155,350	2,550	670,904
Water	523108	-	-	-	-	-	367,650	-	367,650
Rental of Equip & Vehicles	524101	288,527	1,780	-	-	-	175,260	-	465,567
Appraisal, Recording, Abstract	525100	971	-	-	-	-	-	-	971
Feeding/Boarding Prisoners	525101	16,000	-	-	-	-	-	-	16,000
Printing, Binding, & Duplicate	525102	305,669	73,300	-	-	-	110,137	19,500	508,606
Other Insurance	525105	91,044	507,685	-	-	-	-	-	598,729
Other Purchased Services	525106	20,250	-	-	-	-	1,000	-	21,250
Ammunition, Targets, & Firearm	531100	99,784	-	-	-	-	2,500	-	102,284
Animal Supplies	531101	56,900	-	-	-	-	-	14,700	71,600
Awards & Recognition	531102	21,009	120	-	-	-	2,250	-	23,379
Books & Subscriptions	531103	97,141	3,000	-	500,000	-	35,150	86,739	722,030
Chemical Supplies	531104	878,613	4,190	-	-	-	3,903,500	150	4,786,453
Cleaning & Janitorial Supplies	531105	56,030	-	-	-	-	78,650	225	134,905
Computer Supplies	531106	59,814	11,050	-	-	-	15,650	500	87,014
Concession Supplies	531107	148,500	-	-	-	-	195,200	-	343,700
Engineering Supplies	531108	2,000	-	-	-	-	1,750	-	3,750
Equipment/Furniture/Fixtures	531109	424,359	65,450	-	-	-	478,000	426,100	1,393,909
Photography Supplies	531110	5,271	-	-	-	-	2,300	-	7,571
Lab Supplies	531111	16,500	-	-	-	-	103,000	-	119,500
Landscaping Materials	531112	51,880	-	-	150,000	-	73,000	50	274,930
Cost of Goods Sold	531113	79,192	-	-	-	-	411,960	-	491,152
Miscellaneous Supplies	531114	9,764	1,900	-	-	-	910,203	30	921,897
Musical & Instruments	531115	1,700	-	-	-	-	-	-	1,700
Office Supplies	531116	191,388	16,300	-	-	-	60,750	14,000	282,438
Paint Supplies	531117	83,326	500	-	-	-	15,750	100	99,676
Program Supplies	531118	145,913	5,000	-	-	-	66,100	40,000	257,013

Fiscal Year 2017 Budget by Fund	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Tax Supported Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Shop Supplies	531119	76,386	61,000	-	-	-	429,325	100	566,811
Sign & Signal Supplies	531120	128,373	720	-	-	-	26,250	100	155,443
Street & Sewer Materials	531121	1,217,958	-	-	-	-	200,500	-	1,418,458
Meters	531122	-	-	-	-	-	865,000	-	865,000
Uniforms	531123	185,252	24,516	-	-	-	118,000	-	327,768
Personal Protective Gear	531124	98,780	2,800	-	-	-	88,500	300	190,380
Kerosene	532102	-	110	-	-	-	200	-	310
LP Gas	532103	5,525	2,760	-	-	-	61,350	-	69,635
Oil	532104	2,660	3,000	-	-	-	57,800	-	63,460
Other Fuel	532105	-	-	-	-	-	500	-	500
Other Lubricants	532106	2,550	1,000	-	-	-	18,650	-	22,200
Building & Grounds Supplies	533100	91,338	448,250	-	-	-	606,800	5,900	1,152,288
Furniture, Equipment, Fixtures	533101	98,838	1,800	-	-	-	1,436,725	200	1,537,563
Vehicle & Rolling Equip Parts	533102	21,552	1,501,000	-	-	-	480,700	-	2,003,252
Tires & Tubes	533103	1,060	50,000	-	-	-	43,462	-	94,522
Runway Maintenance	533104	-	-	-	-	-	60,000	-	60,000
Jetway Maintenance	533105	-	-	-	-	-	15,000	-	15,000
HAP Occupied Units	541100	-	-	-	-	-	-	5,238,143	5,238,143
Grants & Contributions	541106	1,209,709	-	-	17,654,881	-	1,627,500	5,898,312	26,390,402
Transit Program	541110	-	-	-	-	-	75,000	-	75,000
Animals	542100	-	-	-	-	-	-	6,000	6,000
Closure/PostClosure Ldfll Exp	542101	-	-	-	-	-	781,800	-	781,800
Conferences, Training, Travel	542102	508,158	48,000	-	-	-	330,650	63,000	949,808
Dues & Memberships	542103	167,100	4,010	-	-	-	208,900	5,000	385,010
Entertainment Expense	542104	1,500	-	-	-	-	-	-	1,500
Settlement	542105	3,000	484,131	-	-	-	4,200	-	491,331
Licensing Fees	542106	4,220	500	-	-	-	6,300	400	11,420
Miscellaneous Costs	542107	38,749	90,173	-	-	-	299,150	10,000	438,072
Postage & Freight	542108	93,979	4,800	-	-	-	223,700	63,000	385,479
Property Tax	542109	-	-	-	-	-	7,700	7,500	15,200
Recording/Filing Fees/Permits	542110	17,405	-	-	-	-	45,300	2,500	65,205
Mileage Reimbursement	542111	34,741	2,700	-	-	-	13,500	1,100	52,041
Talent Fee Expense	542113	1,900	-	-	-	-	-	-	1,900
Bad Debt Expense	542114	-	-	-	-	-	-	70,000	70,000
Total Discretionary Expenses		14,717,548	29,293,377	451,000	18,304,881	-	49,051,964	12,702,249	124,521,019
Fleet & Facilities									
City Facility Maint Services	522107	1,266,322	5,060	-	101,238	-	319,045	-	1,691,665
City Fleet Services	522108	2,886,925	41,827	-	-	-	2,721,585	1,650	5,651,987
Rental of Land & Buildings	524100	2,093,996	301,904	-	-	-	254,604	150,369	2,800,873
City Fleet Rental Charges	524102	2,764,179	25,861	-	-	-	2,749,364	1,248	5,540,652
Total Fleet & Facilities		9,011,422	374,652	-	101,238	-	6,044,598	153,267	15,685,176
Non-Discretionary Expenses									
City Accounting Services	521113	45,000	351,789	1,555	-	-	1,240,329	69,882	1,708,555
City Inter Department Charges	521114	3,372,645	381,638	-	-	-	6,097,510	95,091	9,946,884
City Information Tech Services	522109	13,038	243,471	-	-	-	1,367,197	-	1,623,707
Electricity	523100	2,927,809	312,634	-	-	-	6,032,503	4,769	9,277,715
Natural Gas	523103	194,900	155,900	-	-	-	1,214,400	2,090	1,567,290
Liability Insurance	525104	479,289	357,600	-	-	-	365,137	2,061	1,204,087
Property Insurance	525107	328,144	1,498,302	-	-	-	786,965	-	2,613,411
Vehicle Insurance	525108	347,816	16,956	-	-	-	249,227	2,350	616,349
Diesel Fuel	532100	428,055	1,885,108	-	-	-	1,930,010	-	4,243,173
Gasoline Fuel	532101	609,343	1,144,916	-	-	-	624,120	1,588	2,379,966
Total Non-Discretionary Expenses		8,746,039	6,348,313	1,555	-	-	19,907,398	177,831	35,181,136
Capital Outlay									
Land	551000	-	-	-	50,000	-	75,000	-	125,000
Buildings	552000	20,000	515,000	-	3,510,762	-	6,924,971	-	10,970,733
Improvements Other than Bldgs	553000	-	-	-	88,533,244	-	47,144,850	-	135,678,094
Vehicles, Equipment, Software	554000	881,279	4,749,991	-	1,175,000	-	3,438,250	-	10,244,520
Depreciation Expense	555000	-	-	-	-	-	2,444,061	-	2,444,061
Controlled assets	556000	47,058	23,000	-	-	-	123,900	-	193,958
Total Capital Outlay		948,337	5,287,991	-	93,269,006	-	60,151,032	-	159,656,366
Debt Service									
Bond Principal	561000	-	-	-	-	15,914,470	17,799,383	-	33,713,853
Other Debt Principal	561001	-	-	-	-	-	2,601,000	-	2,601,000
Bond Interest Expense	561002	-	-	-	-	5,914,544	8,765,736	-	14,680,281
Other Debt Interest Expense	561003	-	-	-	-	-	1,219,769	4,138	1,223,907
Total Debt Service		-	-	-	-	21,829,014	30,385,889	4,138	52,219,040
Transfers Out									
Transfer Out-Inter	571100	760,000	773,653	19,940,364	657,318	2,093,251	5,345,461	51,085,002	80,655,049
Transfer Out-Intra	571200	-	827,828	-	1,025,586	1,161,873	42,173,775	-	45,189,062
Total Transfers Out		760,000	1,601,481	19,940,364	1,682,904	3,255,124	47,519,236	51,085,002	125,844,111
Total Expenditures		120,296,689	53,044,350	20,392,919	113,734,012	25,084,138	252,979,496	65,723,250	651,254,854
Net Revenues over/(under) Expenditures		-	116,467	-	(18,398,612)	(1,155,335)	(10,097,296)	241,950	(29,292,826)

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	87,590,556	89,250,327	90,118,037	92,245,670	92,768,840	523,170	
Property Tax Levy - Delinquent	401101	71,151	126,123	86,132	-	-	-	
TIF Prop Tax Levy - Current	401102	8,166,934	11,020,627	13,476,880	10,339,576	10,098,660	(240,916)	
TIF Prop Tax Levy - Deliquent	401103	5,028	10,443	43,131	-	-	-	
Other Taxes	401104	20,834,984	21,492,519	22,773,042	28,689,027	30,394,050	1,705,023	
Franchise Tax	401106	3,940,424	6,962,603	6,666,465	6,963,000	9,266,000	2,303,000	
Total Taxes		120,609,076	128,862,644	133,163,687	138,237,273	142,527,550	4,290,277	3%
Licenses & Permits								
Liquor Licenses	411001	180,738	173,316	197,094	142,385	170,000	27,615	
Cigarette Licenses	411002	12,200	11,975	11,700	9,500	10,500	1,000	
Plumbing Licenses	411005	2,047	55	-	-	-	-	
Mechanical Licenses	411006	-	545	-	-	-	-	
Building Permits	411007	1,744,818	1,563,749	1,509,114	1,607,379	1,552,809	(54,570)	
Plumbing Permits	411008	138,651	171,648	159,536	140,000	164,000	24,000	
Electrical Permits	411009	275,456	262,779	240,023	200,000	252,000	52,000	
Sign Permits	411010	20,829	17,468	20,053	21,000	19,000	(2,000)	
Right of Way Permits	411011	73,082	76,272	122,570	68,300	68,000	(300)	
Mechanical Permits	411012	136,452	130,120	138,085	145,000	134,000	(11,000)	
Other Licenses	411013	45,629	66,726	76,702	51,550	55,000	3,450	
Other Permits	411014	42,924	50,813	56,738	53,700	52,700	(1,000)	
Total Licenses & Permits		2,672,825	2,525,467	2,531,615	2,438,814	2,478,009	39,195	2%
Intergovernmental Grants								
Federal Operating	421001	86,101,185	66,616,451	37,128,485	12,163,931	29,138,603	16,974,673	
Federal Capital	421003	65,406,177	39,652,114	23,819,506	48,997,846	22,620,440	(26,377,406)	
Sec 8 Fraud Recovery	421005	132,974	28,802	25,167	-	-	-	
Transportation Program Revenue	421006	400,065	333,825	72,209	75,000	75,000	-	
State Operating	422001	5,656,482	2,573,946	6,666,518	885,702	855,702	(30,000)	
State Capital	422002	22,397,798	11,492,380	9,119,085	4,400,053	10,221,057	5,821,003	
Road Use Tax	422102	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	
State Comm Indus Backfill	422104	-	-	2,800,597	4,201,141	3,867,527	(333,614)	
Local Govt Grants	423000	5,010,658	2,881,159	2,281,743	370,800	430,750	59,950	
Community Credits	423001	105,176	108,183	115,257	-	-	-	
Total Intergovernmental Grants		197,404,984	136,449,219	95,805,316	83,856,473	81,409,079	(2,447,394)	-3%
Charges for Services								
Court Cost, Fees, & Charges	431001	700	-	2,022	1,500	-	(1,500)	
Recording Fees	431002	2,357	7,609	3,529	2,000	2,070	70	
Laboratory Fees	431003	12,181	12,150	12,262	12,000	12,000	-	
Zoning & Subdivision Fees	431004	65,104	70,344	84,505	46,800	31,500	(15,300)	
Sale of Maps / Publications	431005	5,838	2,426	2,595	4,286	4,030	(256)	
Printing & Duplicating of Form	431006	35,094	48,097	54,915	41,700	45,500	3,800	
Admin Charges - City Mgr Depts	431007	33,649,689	37,941,912	39,149,250	33,649,908	34,020,924	371,016	
Property Assessments	431008	154,488	761	341	-	-	-	
Other Charges for Services	431010	2,421,373	16,963,123	21,826,647	22,177,571	23,792,264	1,614,693	
Admin Charges - Commissions	431011	226,399	641,274	567,227	112,129	120,173	8,043	
Admin Charges - External	431012	1,345,840	1,329,343	2,001,058	2,295,780	3,278,829	983,049	
FMS Environmental Svcs Charges	431013	612,500	600,625	575,990	573,563	553,438	(20,125)	
Special Police Services	431101	493,360	525,058	561,596	496,030	560,248	64,218	
Special Fire Services	431102	412,159	396,345	341,913	303,000	325,000	22,000	
Protective Inspection Fees	431103	712,672	717,859	749,302	765,000	743,000	(22,000)	
Burglar Alarm Line Charges	431104	138,410	146,400	115,750	122,500	115,000	(7,500)	
Towing Fees	431106	132,655	121,020	97,560	138,000	95,000	(43,000)	
Library User Fees - Not Fines	431201	1,501	-	95	600	600	-	
Vending Sales	431301	41,182	34,405	36,544	25,650	29,650	4,000	
Concession Sales	431302	966,092	923,854	640,399	1,135,747	1,039,465	(96,282)	
Registration Fees	431303	535,218	558,508	573,747	539,995	520,995	(19,000)	
Admission Fees	431305	1,221,397	1,241,030	1,113,495	1,617,228	1,345,332	(271,896)	
League Fees	431306	230,400	209,910	138,838	101,935	119,935	18,000	
Tournament Fees	431307	104,253	93,253	83,143	132,500	114,500	(18,000)	
School Fees	431308	10,113	7,093	8,291	10,100	10,100	-	
Special Fees	431309	42,529	45,605	43,019	40,800	43,800	3,000	
Pass Fees	431311	911,634	832,527	829,092	1,003,735	846,879	(156,856)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Gift Certificate Sales	431312	724	(76)	1,436	-	-	-	
Will Call Fees	431313	79,410	56,463	107	-	-	-	
Advertising Income	431314	102,619	87,174	106,309	278,827	128,000	(150,827)	
Animal Control & Shelter Fees	431401	148,505	142,330	140,767	145,000	140,000	(5,000)	
Snow/Weed Abatements	431502	41,850	65,271	21,926	74,700	141,500	66,800	
Weed Cleaning/Removal Charges	431503	-	-	(350)	-	-	-	
Inspection Fees	431601	1,676	475	(185)	1,500	500	(1,000)	
Waste Water - Service Charge	431700	13,759,220	13,907,789	14,291,961	14,954,909	16,807,101	1,852,192	
Waste Water - Volumetric	431701	5,839,886	5,863,674	5,729,079	6,142,391	6,783,216	640,825	
Special Waste Water Revenue	431702	22,057,971	23,558,126	24,079,601	23,972,923	24,293,663	320,741	
Contractual-Waste Wtr Trmnt	431703	2,941,593	3,110,311	3,247,973	3,160,000	3,660,000	500,000	
Hauler - Septic Waste	431705	348,893	212,668	214,048	260,000	215,000	(45,000)	
Waste Sludge	431706	-	50,000	79,000	60,000	75,000	15,000	
Outside Ser Area Indstry Waste	431707	16,207	219	10,339	10,000	10,000	-	
Shared WPC & Sewer revenue	431708	(7,548,536)	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(1,238,847)	
Water Revenue - Service Charge	431800	6,794,006	6,997,350	7,229,706	7,417,496	7,854,833	437,337	
Water Revenue - Volumetric	431801	23,369,726	23,790,249	22,947,453	23,540,707	24,330,035	789,329	
Sundry Billing Receipts	431802	146,751	207,118	356,732	200,000	250,000	50,000	
Turning Water Off & On	431803	488,325	558,807	594,212	550,000	600,000	50,000	
Water Main Extensions	431804	93,022	146,113	16,224	95,000	15,000	(80,000)	
Daily Parking	431901	637,916	59,400	60,300	60,300	63,900	3,600	
Monthly Parking	431902	1,970,742	-	-	-	-	-	
Event Parking	431903	48,900	-	-	-	-	-	
Solid Waste Collection Fees	432001	6,946,224	7,424,413	7,839,401	8,060,889	8,277,319	216,431	
Sale of Recycleable	432002	71,522	63,842	53,688	40,900	40,900	-	
Recycling & Reduction Fees	432003	1,797,637	1,916,766	2,042,746	2,113,010	2,321,949	208,939	
Common Use Janitorial, Mtc,	432202	332,680	368,779	377,751	382,665	394,145	11,480	
Common Use Electric	432203	100,326	97,696	106,964	114,150	117,575	3,425	
Terminal Service	432204	131,990	30,626	56,065	32,500	45,000	12,500	
Customer Facility Charge	432205	515,873	518,768	580,908	512,000	507,500	(4,500)	
Passenger Facility Charge	432206	2,085,600	2,254,298	2,316,348	2,373,100	2,260,800	(112,300)	
Fuel Flowage Fee	432208	77,200	78,122	145,199	77,500	77,500	-	
Fuel Sales - External	432211	580,301	738,010	537,285	577,350	324,500	(252,850)	
Passenger Fares-Full Adult	432301	373,897	452,476	538,011	400,000	400,000	-	
Passenger Fares - Elder/Disab	432302	233,165	218,971	225,793	215,000	220,000	5,000	
Passenger Fares - Student	432303	149,449	145,550	137,103	145,000	140,000	(5,000)	
Passenger Fares - Undist	432304	7,852	-	-	-	-	-	
Blue Ticket	432307	42,552	43,281	59,427	45,000	45,000	-	
Storm Sewer Transportation Fee	432401	2,646,720	3,690,261	3,875,319	3,754,388	4,305,298	550,910	
Sanitary/Storm Sewer Main Ext	432402	34,058	114,912	11,600	-	-	-	
Total Charges for Services		131,951,591	153,019,224	160,029,362	157,065,562	163,324,920	6,259,357	4%
Fines & Forfeits								
Court Fines	441000	94,398	91,738	68,988	110,000	92,500	(17,500)	
Library Fines	441001	79,982	130,503	153,991	115,000	125,000	10,000	
Other Fines & Forfeits	441002	7,575,712	7,899,271	9,533,410	5,312,298	5,315,723	3,425	
Total Fines & Forfeits		7,750,092	8,121,511	9,756,389	5,537,298	5,533,223	(4,075)	0%
Transfers In								
Operating Transfer In - Inter	483001	89,103,608	82,878,180	103,397,659	85,203,133	80,655,049	(4,548,085)	
Operating Transfer In - Intra	483002	83,605,980	132,971,658	102,406,650	46,865,338	45,189,062	(1,676,276)	
Total Transfers In		172,709,587	215,849,838	205,804,308	132,068,471	125,844,111	(6,224,361)	-5%
Proceeds of Long Term Liabilities								
Proceeds of LT Liab - Other	485000	366,330	-	-	-	-	-	
GO Bond Proceeds	485001	33,610,000	5,240,000	37,450,000	20,780,000	14,599,311	(6,180,689)	
Revenue Bond Proceeds	485003	12,465,000	16,140,000	16,970,000	22,354,000	25,964,000	3,610,000	
Premiums on Bonds Sold	485005	1,228,622	235,378	3,186,186	-	-	-	
TIF GO Bond Proceeds	485008	1,905,000	9,515,000	-	-	-	-	
State Revolving Fund Proceeds	485009	1,546,311	1,790,448	11,920	900,000	-	(900,000)	
Total Proceeds of Long Term Liabilities		51,121,263	32,920,826	57,618,106	44,034,000	40,563,311	(3,470,689)	-8%
Other Revenue								
Interest/Div - Nonproprietary	451000	225,227	(295,736)	1,144,281	382,880	908,490	525,610	
Penalties	451001	441,759	381,929	410,830	355,000	380,000	25,000	
Gain (Loss) on Sale of Invest	451002	10,750	5,151	2,925	-	-	-	
Land Rental	461000	1,083,254	1,081,806	1,041,824	1,015,862	894,510	(121,352)	
Building Rental	461001	4,750,810	4,954,561	4,836,769	4,799,587	4,782,208	(17,379)	
Other Rental	461002	1,222,577	1,354,681	1,077,428	1,378,564	1,483,889	105,325	
Easement	461003	-	12,400	-	-	-	-	
Air Rights	461005	46,845	41,336	34,402	31,990	31,990	-	
Vacating Streets & Alleys	461006	6,112	6,094	4,631	-	900	900	
Landing Fees	461007	1,987,313	2,279,621	2,670,481	2,164,930	2,440,010	275,080	
Hangar Rent	461008	219,500	219,383	219,736	225,091	225,091	-	
FBO Rent	461009	290,787	291,708	292,756	294,000	294,000	-	
Parking Fees	461010	3,582,104	4,022,435	4,816,745	4,716,300	4,728,500	12,200	
Concession Fees - Restaurant	461011	466,272	504,596	512,363	521,100	503,400	(17,700)	
Concession Fees - Car Rental	461012	1,492,179	1,473,328	1,478,064	1,536,200	1,515,861	(20,339)	
Concession Fees - Advertising	461014	72,280	71,375	63,132	60,000	60,000	-	
Concession Fees - Misc	461015	46,837	56,247	62,602	55,000	55,000	-	
Apron Use Fee	461018	131,889	136,262	158,551	141,250	145,488	4,238	
Sales Tax Refunds	471000	-	(382)	-	-	-	-	
Postage / Handling	471001	2,520	3,513	3,414	2,000	2,000	-	
Contributions & Donations	471002	1,870,807	4,225,797	5,834,015	1,327,850	533,850	(794,000)	
Sale of Inventory	471003	337,410	288,729	315,365	336,000	335,300	(700)	
Damage Recoveries	471004	721,118	254,855	129,919	25,250	42,000	16,750	
Other Miscellaneous Revenue	471005	1,531,500	1,882,288	2,691,235	951,719	1,320,386	368,667	
Insurance Premiums	471006	21,926,498	21,680,643	23,517,392	24,020,406	26,461,223	2,440,817	
Cash Over (Under)	471007	13,721	766	996	-	-	-	
Special Assessment Charges	471008	1,157,902	1,907,534	331,896	2,168,200	1,365,500	(802,700)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Interest / Div - Proprietary	481000	383,106	42,316	378,194	369,676	525,182	155,506	
Settlement Reimbursement	481002	286,768	43,373	214,501	-	-	-	
Capital Contributions	481003	8,955,845	3,811,909	2,657,039	-	595,844	595,844	
Build America interest abate	481004	653,607	608,658	576,317	542,847	506,593	(36,254)	
Sale of Fixed Assets	482001	1,035,133	1,615,026	2,090,246	222,158	347,811	125,653	
Total Other Revenue		54,952,428	52,962,203	57,568,049	47,643,860	50,485,026	2,841,166	6%
Total Revenues		739,171,846	730,710,931	722,276,833	610,881,752	612,165,228	1,283,476	0%
Expenditures								
Personal Services								
Total Personal Services		115,205,544	119,819,373	140,926,213	129,636,093	135,136,455	5,500,363	4%
Discretionary Expenses								
Advertising & Marketing	521100	834,301	935,159	795,378	936,117	913,112	(23,005)	
Architectural Services	521101	1,493,586	758,751	211,733	-	-	-	
Auditing & Accounting Services	521102	99,565	103,058	87,279	127,000	127,000	-	
Consulting Services	521103	232,299	544,233	418,095	157,450	80,950	(76,500)	
Consulting & Technical Service	521104	4,580,925	2,247,189	1,357,594	1,589,887	2,050,862	460,975	
External Contracted Labor	521105	3,664,637	12,543,032	14,758,407	21,362,514	22,077,731	715,217	
Health Services	521106	21,117,657	22,258,143	23,578,143	21,824,771	23,408,339	1,583,568	
Legal Services	521107	147,415	183,644	234,332	93,988	68,188	(25,800)	
Other Professional Services	521108	15,517,467	9,298,100	9,131,083	6,511,868	6,459,257	(52,611)	
External Banking/Financial Fee	521109	720,539	685,857	615,121	699,680	654,393	(45,288)	
Security Services	521110	109,109	110,288	72,259	78,314	83,876	5,562	
Management Services	521111	835,531	1,045,876	1,037,100	746,117	730,746	(15,371)	
Collection Agency Services	521112	73,001	77,224	64,864	-	-	-	
Computer Hardware	522100	201,334	197,461	258,880	353,460	435,450	81,990	
Computer Software Maintenance	522101	1,047,154	1,403,129	1,764,063	1,927,715	2,189,135	261,420	
IT Services - External	522102	650,388	290,313	425,434	344,945	359,709	14,764	
Radio Maintenance	522103	121,267	116,652	440,175	740,714	737,914	(2,800)	
Building & Grounds Services	522104	8,233,893	4,559,645	1,961,407	2,652,519	1,923,185	(729,334)	
Furniture, Equip, Fixture Serv	522105	431,995	289,198	350,478	660,050	716,140	56,090	
Vehicles & Rolling Equip Serv	522106	664,787	643,584	694,714	599,031	707,721	108,690	
NonCapitalized Project Expense	522110	2,498,591	1,445,946	1,778,599	9,700	-	(9,700)	
Fiber Optic Network	523101	175	-	1,755	-	-	-	
Landfill Fees	523102	1,181,582	1,217,024	1,293,418	1,272,380	1,580,200	307,820	
Recycling Fees	523104	23,902	31,155	9,431	30,435	20,935	(9,500)	
Sewer Services	523105	22,174	201,961	85,297	30,000	75,000	45,000	
Steam	523106	-	-	(59)	2,170	-	(2,170)	
Phone Services	523107	651,571	838,452	672,070	653,218	652,504	(714)	
Water	523108	351,689	386,267	345,005	378,550	359,550	(19,000)	
Rental of Equip & Vehicles	524101	321,620	489,825	439,280	469,213	464,067	(5,146)	
Appraisal, Recording, Abstract	525100	23,082	15,655	34,127	971	971	-	
Feeding/Boarding Prisoners	525101	15,800	9,100	6,600	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	519,040	459,125	524,425	301,316	508,606	207,290	
Other Insurance	525105	160,088	334,810	376,148	380,683	598,729	218,046	
Other Purchased Services	525106	83,542	403,481	546,634	24,950	21,250	(3,700)	
Ammunition, Targets, & Firearm	531100	55,507	97,069	75,186	101,484	102,284	800	
Animal Supplies	531101	157,615	67,063	73,214	71,600	71,600	-	
Awards & Recognition	531102	24,913	16,643	21,214	22,080	23,379	1,299	
Books & Subscriptions	531103	2,479,604	1,114,009	877,358	821,049	720,930	(100,119)	
Chemical Supplies	531104	4,731,590	4,725,016	4,236,847	4,875,653	4,786,453	(89,200)	
Cleaning & Janitorial Supplies	531105	204,818	229,520	196,770	150,105	134,905	(15,200)	
Computer Supplies	531106	187,048	307,529	280,740	94,714	87,014	(7,700)	
Concession Supplies	531107	358,496	298,171	291,741	343,700	343,700	-	
Engineering Supplies	531108	2,148	4,658	2,206	3,750	3,750	-	
Equipment/Furniture/Fixtures	531109	4,041,937	3,269,819	1,153,124	1,569,010	1,384,409	(184,601)	
Photography Supplies	531110	4,668	8,304	4,662	7,271	7,571	300	
Lab Supplies	531111	79,673	101,586	109,859	120,000	119,500	(500)	
Landscaping Materials	531112	232,882	443,832	409,169	133,505	274,930	141,425	
Cost of Goods Sold	531113	210,068	254,412	256,208	324,166	491,152	166,986	
Miscellaneous Supplies	531114	217,220	3,422,242	3,606,154	19,344	900,097	880,753	
Musical & Instruments	531115	1,907	563	1,097	1,700	1,700	-	
Office Supplies	531116	251,419	238,473	260,330	274,188	277,338	3,150	
Paint Supplies	531117	142,850	110,750	102,374	102,776	99,676	(3,100)	
Program Supplies	531118	197,632	227,672	283,448	234,213	257,013	22,800	
Shop Supplies	531119	456,323	481,638	473,797	504,261	521,611	17,350	
Sign & Signal Supplies	531120	72,425	102,570	97,760	144,243	155,443	11,200	
Street & Sewer Materials	531121	1,268,368	1,267,616	1,120,281	1,418,458	1,418,458	-	
Meters	531122	518,651	399,526	814,690	868,250	865,000	(3,250)	
Uniforms	531123	290,327	276,678	220,029	294,476	304,968	10,492	
Personal Protective Gear	531124	396,012	220,641	181,092	181,780	190,380	8,600	
Kerosene	532102	100	460	1,695	310	310	-	
LP Gas	532103	16,288	25,349	25,102	21,105	21,935	830	
Oil	532104	142,869	118,856	50,559	127,160	45,560	(81,600)	
Other Fuel	532105	-	-	36	500	500	-	
Other Lubricants	532106	13,310	9,923	13,079	48,600	14,300	(34,300)	
Building & Grounds Supplies	533100	471,806	675,330	589,387	875,589	913,788	38,199	
Furniture, Equipment, Fixtures	533101	1,460,813	1,627,874	2,045,720	1,531,463	1,530,763	(700)	
Vehicle & Rolling Equip Parts	533102	1,500,034	1,736,875	1,635,502	1,581,280	1,612,052	30,772	
Tires & Tubes	533103	73,191	105,097	51,167	87,522	71,722	(15,800)	
Runway Maintenance	533104	8,338	10,702	82,669	60,000	60,000	-	
Jetway Maintenance	533105	44,025	16,799	20,453	20,000	15,000	(5,000)	
HAP Occupied Units	541100	5,639,648	5,097,204	4,905,520	5,174,076	5,238,143	64,067	
Moving Costs	541104	-	-	36,831	-	-	-	
Grants	541105	21,273,336	18,961,351	16,883,910	842,310	-	(842,310)	
Grants & Contributions	541106	18,084,934	6,847,850	12,281,358	11,017,430	26,390,402	15,372,972	
Operating Subsidy	541107	-	38,000	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Transit Program	541110	326,333	213,102	72,215	75,000	75,000	-	
Animals	542100	796	18,835	8,120	6,000	6,000	-	
Closure/PostClosure Ldfll Exp	542101	(7,147)	(35,120)	14,700	3,000	4,500	1,500	
Conferences, Training, Travel	542102	680,500	825,566	867,493	831,572	947,208	115,636	
Dues & Memberships	542103	308,836	332,795	303,256	378,860	381,010	2,150	
Entertainment Expense	542104	12,066	7,189	1,890	1,500	1,500	-	
Settlement	542105	2,723,832	172,811	(128,211)	792,271	491,331	(300,940)	
Licensing Fees	542106	13,673	17,021	9,966	12,220	11,420	(800)	
Miscellaneous Costs	542107	169,624	506,214	373,516	369,463	186,672	(182,791)	
Postage & Freight	542108	354,870	342,829	378,343	374,595	383,079	8,484	
Property Tax	542109	120,404	258,506	513,262	9,100	9,200	100	
Recording/Filing Fees/Permits	542110	80,069	88,158	52,653	65,755	65,205	(550)	
Mileage Reimbursement	542111	58,888	24,810	15,195	52,141	41,941	(10,200)	
Right of Way / Easement Acq	542112	385,167	-	-	-	-	-	
Talent Fee Expense	542113	1,825	1,425	1,845	1,900	1,900	-	
Bad Debt Expense	542114	1,578,483	1,036,209	3,304,423	50,000	70,000	20,000	
Loss of Inventory	542116	-	-	69,676	-	-	-	
Total Discretionary Expenses		138,750,722	120,891,357	123,999,948	102,068,223	120,155,219	18,086,996	18%
Fleet & Facilities								
City Facility Maint Services	522107	1,270,373	1,374,688	1,427,576	1,595,738	1,691,665	95,927	
City Fleet Services	522108	4,818,447	5,296,783	5,254,566	5,601,159	5,651,987	50,828	
Rental of Land & Buildings	524100	3,432,088	3,253,933	2,840,970	2,812,343	2,800,873	(11,470)	
City Fleet Rental Charges	524102	3,205,726	3,625,714	4,557,058	4,884,947	5,540,652	655,705	
Total Fleet & Facilities		12,726,635	13,551,118	14,080,169	14,894,187	15,685,176	790,990	5%
Non-Discretionary Expenses								
City Accounting Services	521113	3,475,537	3,488,775	3,366,945	1,569,477	1,708,555	139,079	
City Inter Department Charges	521114	10,798,429	12,299,948	12,693,314	10,263,757	9,946,884	(316,873)	
City Information Tech Services	522109	3,561,804	4,093,196	4,805,984	1,590,400	1,623,707	33,307	
Electricity	523100	7,827,369	9,455,166	8,967,052	8,930,654	9,211,315	280,661	
Natural Gas	523103	1,633,529	1,766,159	1,446,984	1,729,190	1,561,490	(167,700)	
Liability Insurance	525104	1,201,471	1,320,292	1,339,671	1,459,925	1,181,987	(277,938)	
Property Insurance	525107	1,718,391	3,175,298	2,893,326	2,887,843	2,524,411	(363,432)	
Vehicle Insurance	525108	783,402	796,895	654,985	683,598	607,549	(76,049)	
Diesel Fuel	532100	4,803,168	4,778,156	3,849,627	5,114,202	3,923,973	(1,190,229)	
Gasoline Fuel	532101	2,979,552	2,930,511	2,175,248	2,964,336	2,372,066	(592,270)	
Total Non-Discretionary Expenses		38,782,653	44,104,396	42,193,136	37,193,381	34,661,936	(2,531,445)	-7%
Capital Outlay								
Land	551000	16,827,355	3,529,743	6,242,923	175,000	125,000	(50,000)	
Buildings	552000	145,514,920	50,861,059	16,806,715	34,316,599	10,970,733	(23,345,866)	
Improvements Other than Bldgs	553000	65,887,572	71,711,161	74,130,468	125,637,894	134,008,094	8,370,200	
Vehicles, Equipment, Software	554000	16,337,312	5,347,894	12,092,192	8,198,716	9,018,520	819,804	
Controlled assets	556000	407,954	447,702	585,577	232,186	193,958	(38,228)	
Total Capital Outlay		244,975,113	131,897,559	109,857,875	168,560,395	154,316,305	(14,244,090)	-8%
Debt Service								
Bond Principal	561000	28,190,000	27,955,000	56,155,000	31,320,000	33,713,853	2,393,853	
Other Debt Principal	561001	2,018,000	2,472,165	2,523,592	2,412,000	2,601,000	189,000	
Bond Interest Expense	561002	14,101,908	13,442,225	14,751,725	14,776,305	14,680,281	(96,025)	
Other Debt Interest Expense	561003	1,326,975	1,293,604	1,368,755	1,292,004	1,223,907	(68,097)	
Discount on Bonds	561004	-	55,256	72,424	-	-	-	
Issuance Costs	561006	1,085,574	534,840	958,564	-	-	-	
Total Debt Service		46,722,457	45,753,090	75,830,061	49,800,309	52,219,040	2,418,731	5%
Transfers Out								
Transfer Out-Inter	571100	89,103,608	82,878,180	103,397,659	85,203,133	80,655,049	(4,548,085)	
Transfer Out-Intra	571200	83,605,980	132,971,658	102,406,650	46,865,338	45,189,062	(1,676,276)	
Total Transfers Out		172,709,587	215,849,838	205,804,308	132,068,471	125,844,111	(6,224,361)	-5%
Total Expenditures		769,872,711	691,866,730	712,691,711	634,221,058	638,018,242	3,797,184	1%
Net Revenues over/(under) Expenditures		(30,700,865)	38,844,201	9,585,122	(23,339,307)	(25,853,014)	(2,513,708)	

CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY — FY 2017 FINANCIAL DETAIL

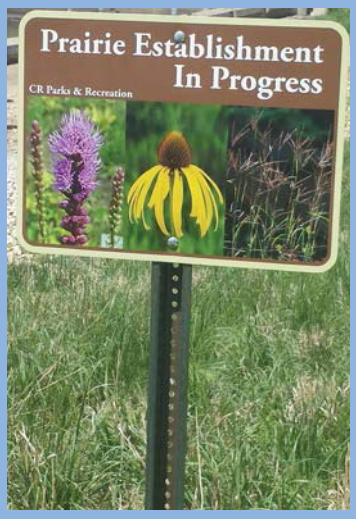
	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Amount Change FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovermental Grants								
State Operating	422001	204,995	192,231	108,898	78,300	91,600	13,300	
Total Intergovernmental Grants		204,995	192,231	108,898	78,300	91,600	13,300	17%
Charges for Services								
Landfill Fees	432101	7,375,946	6,056,467	6,304,999	5,805,200	6,490,800	685,600	
Landfill - Methane Gas Rebate	432103	29,018	564,868	530,622	572,000	556,200	(15,800)	
Total Charges for Services		7,404,965	6,621,334	6,835,621	6,377,200	7,047,000	669,800	11%
Other Revenue								
Penalties	451001	65,201	29,419	24,344	29,000	26,900	(2,100)	
Building Rental	461001	11,475	11,819	12,174	12,200	12,900	700	
Sale of Inventory	471003	976,411	911,216	1,138,332	1,261,200	1,868,100	606,900	
Other Miscellaneous Revenue	471005	565,885	605,967	880,727	532,400	526,600	(5,800)	
Special Assessment Charges	471008	19,902	27,102	26,502	27,400	27,700	300	
Interest / Div - Proprietary	481000	89,770	67,868	82,111	84,300	196,000	111,700	
Gain (Loss) on Sale of Fix Ast	482002	(2,106)	(101,081)	35,155	-	-	-	
Total Other Revenue		1,726,538	1,552,311	2,199,346	1,946,500	2,658,200	711,700	37%
Total Revenues		9,336,498	8,365,876	9,143,865	8,402,000	9,796,800	1,394,800	17%
Expenditures								
Personal Services								
Regular Employees	511100	1,756,515	1,831,137	1,685,059	1,900,672	1,963,675	63,003	
Overtime	511300	49,290	49,855	41,711	49,400	46,100	(3,300)	
Other Special Pays	511400	18,644	(1,441)	1,236	16,900	15,300	(1,600)	
Group Insurance	512100	625,868	542,939	534,948	599,304	554,568	(44,736)	
Social Security Contributions	512200	136,088	139,548	127,414	150,474	154,918	4,444	
Retirement Contribution	512300	158,150	165,709	1,494,928	175,651	180,839	5,188	
Workers' Compensation	512500	73,807	68,733	40,946	64,236	73,706	9,470	
Other Employee Benefits	512600	20,797	21,089	19,135	21,726	22,445	719	
Total Personal Services		2,839,159	2,817,570	3,945,377	2,978,363	3,011,551	33,188	1%
Non-Personal Services								
Advertising & Marketing	521100	63,647	80,087	78,179	83,500	83,400	(100)	
Auditing & Accounting Services	521102	17,153	35,550	27,570	30,000	33,000	3,000	
Consulting & Technical Service	521104	333,287	300,131	256,549	316,700	345,000	28,300	
External Contracted Labor	521105	110,625	100,990	85,070	115,700	92,600	(23,100)	
Legal Services	521107	148,057	6,186	4,310	30,000	30,000	-	
Other Professional Services	521108	1,048,144	1,340,542	1,490,622	1,384,800	1,825,400	440,600	
External Banking/Financial Fee	521109	15,303	17,390	21,746	19,800	20,800	1,000	
Furniture, Equip, Fixture Serv	522105	11,057	11,300	12,385	13,600	15,500	1,900	
Electricity	523100	56,567	66,945	59,516	66,200	66,400	200	
Natural Gas	523103	5,385	7,640	4,043	6,500	5,800	(700)	
Phone Services	523107	17,948	18,162	17,279	19,000	18,400	(600)	
Water	523108	5,426	8,227	7,988	8,100	8,100	-	
Rental of Equip & Vehicles	524101	17,959	9,656	4,476	51,800	1,500	(50,300)	
Printing, Binding, & Duplicate	525102	186	-	-	-	-	-	
Liability Insurance	525104	22,995	18,670	24,460	25,200	22,100	(3,100)	
Property Insurance	525107	51,273	76,973	88,892	91,700	89,000	(2,700)	
Vehicle Insurance	525108	10,627	10,523	8,977	8,600	8,800	200	
Books & Subscriptions	531103	1,107	1,364	912	1,400	1,100	(300)	
Equipment/Furniture/Fixtures	531109	21,435	69,638	10,579	13,500	9,500	(4,000)	
Miscellaneous Supplies	531114	13,666	24,126	19,210	21,500	21,800	300	
Office Supplies	531116	8,978	6,309	3,826	7,600	5,100	(2,500)	
Shop Supplies	531119	44,356	103,744	29,072	54,100	45,200	(8,900)	
Uniforms	531123	13,614	19,224	23,226	19,200	22,800	3,600	
Diesel Fuel	532100	423,561	430,782	304,009	425,300	319,200	(106,100)	
Gasoline Fuel	532101	10,843	11,193	7,348	11,000	7,900	(3,100)	
LP Gas	532103	34,600	41,871	42,317	51,500	47,700	(3,800)	
Oil	532104	25,361	19,475	16,445	22,500	17,900	(4,600)	
Other Lubricants	532106	7,667	10,200	5,684	9,000	7,900	(1,100)	
Building & Grounds Supplies	533100	208,516	121,554	217,579	160,400	238,500	78,100	
Furniture, Equipment, Fixtures	533101	6,731	10,142	3,368	8,500	6,800	(1,700)	
Vehicle & Rolling Equip Parts	533102	404,384	455,378	325,768	427,700	391,200	(36,500)	
Tires & Tubes	533103	28,515	25,739	29,781	26,000	22,800	(3,200)	
Closure/PostClosure Ldfll Exp	542101	(157,094)	(1,963,483)	(25,644)	727,700	777,300	49,600	
Conferences, Training, Travel	542102	5,576	4,054	967	5,900	2,600	(3,300)	
Dues & Memberships	542103	4,510	3,233	3,416	4,400	4,000	(400)	
Miscellaneous Costs	542107	1,307,283	180,585	199,321	118,900	251,400	132,500	
Postage & Freight	542108	2,591	3,255	1,882	3,300	2,400	(900)	
Property Tax	542109	3,027,946	2,598	3,254	8,000	6,000	(2,000)	
Mileage Reimbursement	542111	9,672	12,762	7,216	14,600	10,100	(4,500)	
Total Non-Personal Services		7,389,456	1,702,717	3,421,595	4,413,200	4,885,000	471,800	11%
Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	1,670,000	1,670,000	
Vehicles, Equipment, Software	554000	-	-	-	1,176,100	1,226,000	49,900	
Depreciation Expense	555000	1,479,151	2,109,512	2,392,323	2,460,055	2,444,061	(15,994)	

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Amount Change FY 2016 Incr / (Decr)	% Change From FY 2016
Total Capital Outlay Expenditures	1,479,151	2,109,512	2,392,323	3,636,155	5,340,061	1,703,906	47%
Total Expenditures	11,707,766	6,629,799	9,759,295	11,027,718	13,236,612	2,208,894	20%
Net Revenues over/(under) Expenditures	(2,371,268)	1,736,077	(615,430)	(2,625,718)	(3,439,812)	(814,094)	

GENERAL FUND

Fund Description

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



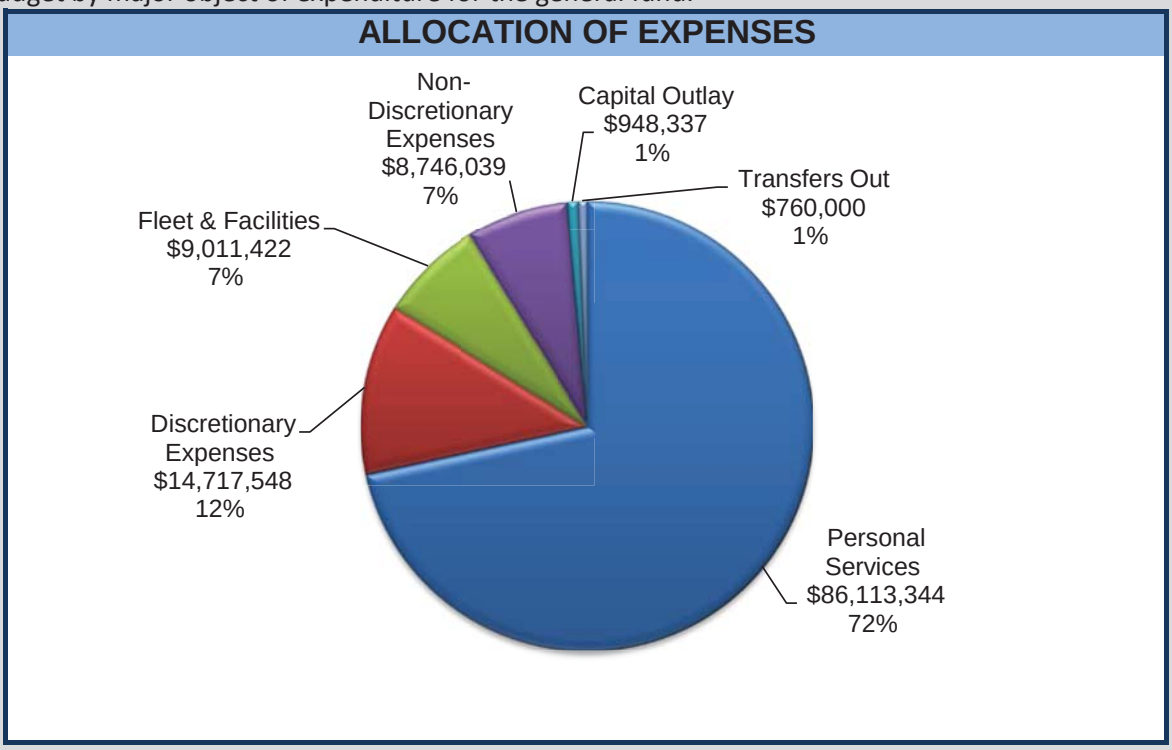
As in FY 2016, the FY 2017 general fund budget is balanced, meaning revenue sources equal expenditures.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	131,476,467	116,721,889	120,296,689	3,574,800	3%
Expenditures					
Personal Services	79,206,655	82,521,461	86,113,344	3,591,883	
Discretionary	16,401,192	13,936,795	14,717,548	780,752	
Fleet & Facilities	7,793,469	8,569,952	9,011,422	441,470	
Non-Discretionary	17,022,486	9,794,660	8,746,039	(1,048,622)	
Capital Outlay	672,426	904,575	948,337	43,762	
Debt Service	-	-	-	-	
Transfers Out	8,729,771	994,445	760,000	(234,445)	
	129,825,998	116,721,889	120,296,689	3,574,800	3%
Net	1,650,469	-	-	0	

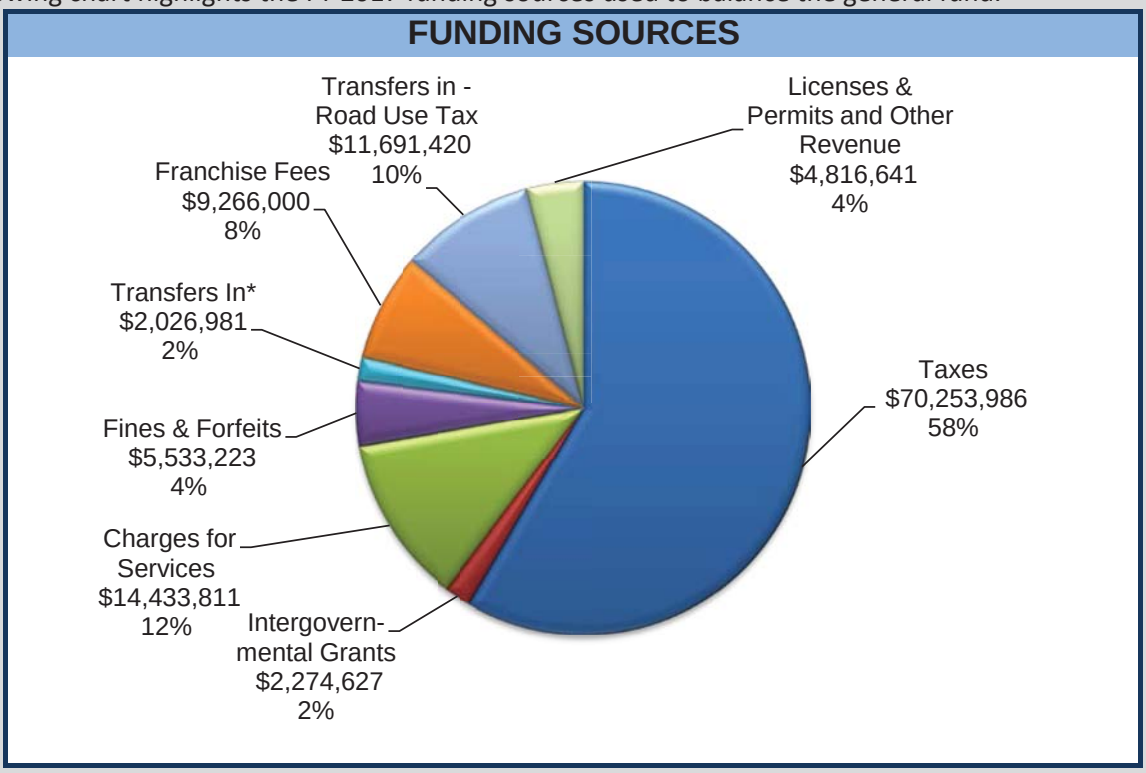
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
934.90	928.87	2.00	930.87	(4.03)

Revenues and Expenditures

The total FY 2017 general fund revenue and expenditure budget is $120.3M. The chart below details the FY 2017 budget by major object of expenditure for the general fund.



The following chart highlights the FY 2017 funding sources used to balance the general fund.



Compared to FY 2016, the total FY 2017 general fund revenue and expenditure budget is increasing $3.6M. The majority of the expenditure increase relates to personal service increases for wages and benefits of $3.6M. The budget includes reductions in fuel and liability, property, & vehicle insurance. The fuel budget is decreasing based on historical and projected per gallon fuel rates. Liability and property fund expenses are decreasing due to decreased premiums for property insurance coverage and a decrease in property loss expenditures and the limited liability loss risks.

The personal services budget includes a $1.7M reduction in personal services for anticipated vacancies during the year based on historical information and projections. Also incorporated is a decrease in the City's contribution to the Municipal Fire and Police Retirement System of Iowa (MFPRSI) from 27.77% to 25.92%. The FY 2017 budget includes a decrease of 4.03 FTEs to 930.87 FTEs. The FTE changes include:

- Eliminating 1 2008 flood position from the Public Works Department and 1 2008 flood position from the City Manager Department.
- Eliminating 1 Executive Administrator of Development Services FTE from the Development Services Department.
- Eliminating 1 Planner II FTE from the Community Development Department.
- Eliminating .03 seasonal FTEs from the Parks and Recreation Department.

Funding Increases

The budget contains the following funding increases:

- $170K reduction in Parks and Recreation revenue based on historical information and trends.
- $177K for Information Technology Department related maintenance costs for new systems such as Energov.
- Up to $47K for Information Technology Department system maintenance costs.
- $75K for contracted custodial services and $110K for other operating expenses relating to the NW Recreation Center.
- $9K for Civil Rights Department building rent.

- Wage adjustments to overtime of $14K for Police and $14K for Fire.
- $75K to Public Works for median maintenance.
- One time funding of $50K for the zoning code handbook and implementation materials.
- One time funding of $20K gateway sign design.
- One time funding of $20K for maintaining the Knutson Building.
- One time funding of $75K for comprehensive plans (budget was reallocated between departments, no overall increase to the general fund).
- $349K for Library operations.

Library

From FY 2014 – FY 2016 the adopted budget included one-time funding requests for the Downtown and Ladd Libraries. When comparing FY 2013 to FY 2016 adopted budget, Library expenditures increased $1.1M and revenues increased $320K. After wage and benefit adjustments for positions existing prior to FY 2014, the net increase to the general fund over this 3 year period was $700K in one-time funding.

Included in the FY 2017 budget is a long term funding plan that eliminates the one-time funding revenue source of $700K. To eliminate the one-time funding gap in the FY 2017 budget the City has increased its funding to the library by $349K and the remainder of the funding gap will come from a combination of increased revenues and decreased operating expenses still being finalized by the Library as of the creation of this document. The library will have the remaining funding gap addressed prior to the start of FY 2017. The FY 2017 budget does reflect the library operating budget without one-time funding. When the library's plan is finalized the FY 2017 line item budget will be adjusted to reflect any changes, but the overall budget number will not change.

Police Community Action Team

In FY 2016, $380K was budgeted under the category non-discretionary expenses for a police community action team. The intent was to reallocate budget between general ledger accounts as the program was finalized and reflect the final allocation in the FY 2017 budget. With the expenses finalized, the FY 2017 program budget has been reallocated from non-discretionary expenses to personal services ($363K for the hiring of 4 officers and promotion of a sergeant and $17K to discretionary expenses).

Urban Core Maintenance Program

In FY 2016, $127K was budgeted under the category non-discretionary expenses for an urban core maintenance program. The intent was to reallocate budget between general ledger accounts as the program was finalized and reflect the final allocation in the FY 2017 budget. With the expenses finalized, the FY 2017 program budget has been reallocated from non-discretionary expenses to personal services.

The key revenue changes in the FY 2017 budget include:

- An increase of 1% to 3% for both the gas franchise and the electricity franchise fees. The cable franchise fee remains at 5%. Revenue is budgeted to increase $2.3M to $9.3M based on the fee increase and historical trends.
- Interest revenue budget is increasing $524K to $900K based on historical and projected revenue.
- Revenue from internal charges between departments for the cost of services provided is increasing $888K to $9.2M.
- Property tax revenue, including transfers of property tax revenue from trust and agency funds, is increasing $300K to $70.3 based on no change in the property tax levy rate and a small increase in valuations.
- State backfill revenue, including transfers of state backfill revenue from trust and agency funds, is decreasing $239K to $2.7M.
- $57K in revenue to Parks and Recreation from Solid Waste and Recycling for support of the leaf collection program.

- Various revenue increases/decreases based on historical information.

Other Items Included in the Budget

- $876K revenue and expenditure budget for the Amphitheater, with a small profit projected. This is a decrease in revenue of $154K and expenses of $145K based on Parks and Recreation Department and the management company projections.
- $596K for convention center and arena operating deficits.
- $260K for golf operating deficit.
- $250K for economic development.
- $250K for veterans stadium projects (includes $100K from Veterans Memorial).
- $350K for City Manager and City Council discretionary spending.
- A $3.2M contribution from the Police and Fire Departments to fund the Joint Communications Department operating budget. The general fund finances 89% of the Joint Communications operating budget.
- $462K in revenue, $33K in discretionary expenses, and 7 School Resource Officers based on approved agreements with school districts.
- An increase of $270K to $2.8M for Fleet lease charges mainly relates to an overall increase in the replacement of fleet equipment and vehicles.
- $50K for fire truck corrosion repairs.
- $49K for aquatics capital equipment to be funded with prior year pool local option sales tax revenue.
- $870K for other capital equipment purchases to be funded mainly with property tax revenue (increase of $80K from FY 2016).
- $11.7M of road use tax revenue (includes a minimal increase from FY 2016).
- Reduction in Community Development revenue offset by previously mentioned elimination of a Planner II.

Allocation of General Fund Budget

The total FY 2017 budget by general fund department is detailed below. The largest expenditures relate to public safety, public works, park and recreational activities, library, information technology.

	FY 2017 Expenditure Budget (Net of Transfers)	% of General Fund Budget		FY 2017 Expenditure Budget (Net of Transfers)	% of General Fund Budget
Police	35,892,180	30%	Attorney	822,775	1%
Public Works	19,338,932	16%	Contingent	822,344	1%
Fire	18,603,556	16%	Council & Mayor	641,448	1%
Parks and Recreation	12,260,586	10%	City Clerk	588,302	<1%
Library	5,916,528	5%	Civil Rights	537,052	<1%
Information Technology	5,705,893	5%	Purchasing	480,014	<1%
Finance Department	4,498,450	4%	Downtown	189,800	<1%
Building Services	3,165,330	3%	Capital Replacement	120,000	<1%
Street Lighting	2,056,000	2%	Band	104,367	<1%
City Manager	1,955,488	2%	School Crossing Guards	62,830	<1%
Human Resources	1,617,061	1%	Building Demolition	60,000	<1%
Development Services	1,393,068	1%	Bridge Maintenance	48,770	<1%
Community Development	1,382,141	1%	Gateway Maintenance	30,075	<1%
Memorial	1,224,279	1%	Ag Lands	19,423	<1%
			Total General Fund	**119,536,689**	**100%**

General Fund - Fund Balance

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, 2016 will be 31.8% ($38.3M) of FY 2017 annual operating budget of $120M. The City's general fund reserve will decrease due to the negative

unrestricted fund balance of the Golf fund which as of June 30, 2015 is $2.5M. This reduces the general fund reserve balance to $35.8M or 29.7%.

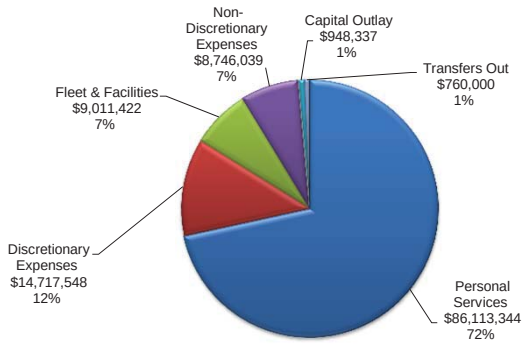
General Fund Reports

On the subsequent pages is the detail of the general fund by account as well as information by department. General fund departments with expenditures in excess of revenues are considered subsidized by the overall general fund. The subsidy is the amount of support from funding sources such as property taxes or franchise fees.

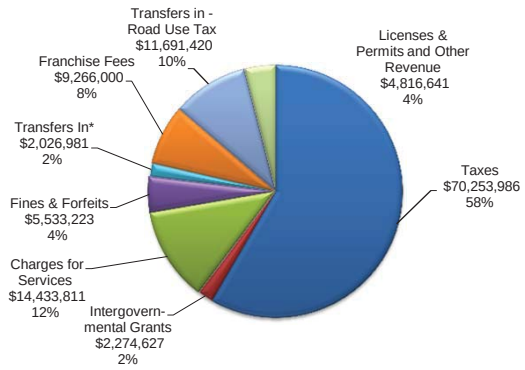
When reviewing actual revenue and expenditures of general fund departments, internal department charges from general fund departments to general fund departments are included in actuals to show the cost of service provided. These revenues and expenditures are not included in the adopted budget, but rather are adjusted for during budget amendment.

Revenue from internal charges and transfers can fluctuate year to year due to staffing changes and personal service changes. To avoid repeat commentary, such changes that are immaterial to the overall general fund budget are excluded from the “Highlight of Budget Changes” on department pages.

ALLOCATION OF EXPENSES



FUNDING SOURCES



*Transfers in includes $610K of backfill transferred from Trust and Agency Funds

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	48,086,273	48,884,849	49,286,064	50,636,050	50,923,222	287,172	
Property Tax Levy - Delinquent	401101	39,374	69,713	54,233	-	-	-	
Franchise Tax	401106	3,940,424	6,962,603	6,666,465	6,963,000	9,266,000	2,303,000	
Total Taxes		52,066,071	55,917,166	56,006,762	57,599,050	60,189,222	2,590,172	4%
Licenses & Permits								
Liquor Licenses	411001	180,738	173,316	197,094	142,385	170,000	27,615	
Cigarette Licenses	411002	12,200	11,975	11,700	9,500	10,500	1,000	
Plumbing Licenses	411005	2,047	55	-	-	-	-	
Mechanical Licenses	411006	-	545	-	-	-	-	
Building Permits	411007	1,744,818	1,563,749	1,509,114	1,607,379	1,552,809	(54,570)	
Plumbing Permits	411008	138,651	171,648	159,536	140,000	164,000	24,000	
Electrical Permits	411009	275,456	262,779	240,023	200,000	252,000	52,000	
Sign Permits	411010	20,829	17,468	20,053	21,000	19,000	(2,000)	
Right of Way Permits	411011	73,082	76,272	122,570	68,300	68,000	(300)	
Mechanical Permits	411012	136,452	130,120	138,085	145,000	134,000	(11,000)	
Other Licenses	411013	37,929	36,648	32,977	26,550	30,000	3,450	
Other Permits	411014	34,784	44,153	51,713	49,000	48,000	(1,000)	
Total Licenses & Permits		2,656,985	2,488,728	2,482,865	2,409,114	2,448,309	39,195	2%
Intergovernmental Grants								
Federal Operating	421001	179,468	362,195	456,006	-	-	-	
State Operating	422001	32,702	1,231	46,549	80,702	80,702	-	
State Capital	422002	-	-	13,885	-	-	-	
State Comm Indus Backfill	422104	-	-	1,524,260	2,286,897	2,101,425	(185,472)	
Local Govt Grants	423000	94,473	94,549	127,030	93,700	92,500	(1,200)	
Community Credits	423001	24,089	48,391	47,874	-	-	-	
Total Intergovernmental Grants		330,732	506,366	2,215,603	2,461,299	2,274,627	(186,672)	-8%
Charges for Services								
Court Cost, Fees, & Charges	431001	700	-	304	1,500	-	(1,500)	
Recording Fees	431002	2,357	7,552	3,529	2,000	2,070	70	
Laboratory Fees	431003	-	88	-	-	-	-	
Zoning & Subdivision Fees	431004	42,930	34,009	30,293	46,800	31,500	(15,300)	
Sale of Maps / Publications	431005	5,638	2,426	2,595	4,286	4,030	(256)	
Printing & Duplicating of Form	431006	35,094	47,985	54,915	41,700	45,500	3,800	
Admin Charges - City Mgr Depts	431007	13,604,116	15,728,138	16,728,964	8,317,514	9,196,050	878,535	
Other Charges for Services	431010	168,703	186,745	774,670	155,638	155,638	-	
Admin Charges - Commissions	431011	174,924	246,710	246,996	112,129	120,173	8,043	
Admin Charges - External	431012	543,042	640,607	936,479	772,454	1,081,759	309,305	
Special Police Services	431101	133,820	161,268	169,876	105,424	157,924	52,500	
Special Fire Services	431102	399,771	392,670	339,884	298,000	320,000	22,000	
Protective Inspection Fees	431103	712,672	717,859	749,302	765,000	743,000	(22,000)	
Burglar Alarm Line Charges	431104	138,410	146,400	115,750	122,500	115,000	(7,500)	
Towing Fees	431106	132,655	121,020	97,560	138,000	95,000	(43,000)	
Library User Fees - Not Fines	431201	1,501	-	95	600	600	-	
Vending Sales	431301	33,511	27,733	26,639	24,650	27,650	3,000	
Concession Sales	431302	286,911	355,863	275,278	661,252	623,802	(37,450)	
Registration Fees	431303	441,642	430,301	516,850	510,995	491,995	(19,000)	
Admission Fees	431305	336,580	298,878	301,900	516,953	410,566	(106,387)	
League Fees	431306	91,857	89,855	126,283	92,085	110,085	18,000	
Tournament Fees	431307	11,791	12,000	5,020	23,000	5,000	(18,000)	
School Fees	431308	768	555	402	-	-	-	
Special Fees	431309	37,663	37,071	37,752	37,650	40,650	3,000	
Pass Fees	431311	466,223	419,790	416,535	515,518	434,321	(81,197)	
Gift Certificate Sales	431312	(515)	136	(140)	-	-	-	
Will Call Fees	431313	-	23,617	107	-	-	-	
Advertising Income	431314	44,500	43,950	49,875	229,827	74,000	(155,827)	
Animal Control & Shelter Fees	431401	148,505	142,330	140,767	145,000	140,000	(5,000)	
Snow/Weed Abatements	431502	41,850	65,271	61,501	74,700	5,000	(69,700)	
Weed Cleaning/Removal Charges	431503	-	-	(350)	-	-	-	
Inspection Fees	431601	1,676	475	425	1,500	500	(1,000)	
Sale of Recycleable	432002	17,909	21,977	12,619	-	2,000	2,000	
Total Charges for Services		18,057,202	20,403,278	22,222,674	13,716,675	14,433,811	717,136	5%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Fines & Forfeits								
Court Fines	441000	94,398	91,738	68,988	110,000	92,500	(17,500)	
Library Fines	441001	79,982	130,327	153,983	115,000	125,000	10,000	
Other Fines & Forfeits	441002	7,361,460	7,830,650	9,429,499	5,312,298	5,315,723	3,425	
Total Fines & Forfeits		7,535,840	8,052,714	9,652,470	5,537,298	5,533,223	(4,075)	0%
Transfers In								
Operating Transfer In - Inter	483001	31,152,885	31,627,758	32,141,476	32,981,242	33,049,165	67,924	
Operating Transfer In - Intra	483002	3,823,264	4,678,552	4,202,865	-	-	-	
Total Transfers In		34,976,149	36,306,310	36,344,341	32,981,242	33,049,165	67,924	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	18,274	(415,939)	898,092	376,000	900,000	524,000	
Penalties	451001	1,770	1,860	1,590	-	-	-	
Gain (Loss) on Sale of Invest	451002	3,099	-	-	-	-	-	
Land Rental	461000	134,148	154,348	160,851	140,679	140,724	45	
Building Rental	461001	88,782	239,493	373,519	404,554	333,514	(71,040)	
Other Rental	461002	112,889	183,400	117,907	225,739	339,064	113,325	
Air Rights	461005	15,121	9,613	2,944	-	-	-	
Vacating Streets & Alleys	461006	6,112	5,994	4,631	-	900	900	
Postage / Handling	471001	9	-	8	-	-	-	
Contributions & Donations	471002	57,117	393,016	335,246	446,850	86,850	(360,000)	
Sale of Inventory	471003	19,781	21,427	20,214	13,000	12,300	(700)	
Damage Recoveries	471004	43,403	76,829	45,924	16,250	33,000	16,750	
Other Miscellaneous Revenue	471005	112,278	211,426	215,141	230,940	286,980	56,040	
Insurance Premiums	471006	(40)	-	-	-	-	-	
Cash Over (Under)	471007	490	337	(143)	-	-	-	
Special Assessment Charges	471008	-	89,126	91,876	43,200	60,000	16,800	
Settlement Reimbursement	481002	-	6,829	-	-	-	-	
Sale of Fixed Assets	482001	188,121	192,346	283,954	120,000	175,000	55,000	
Total Other Revenue		801,352	1,170,105	2,551,753	2,017,212	2,368,332	351,120	17%
Total Revenues		116,424,331	124,844,667	131,476,467	116,721,889	120,296,689	3,574,800	3%
Expenditures								
Personal Services								
Total Personal Services		73,039,639	76,478,455	79,206,655	82,521,461	86,113,344	3,591,883	4%
Discretionary Expenses								
Advertising & Marketing	521100	171,437	114,888	90,252	225,287	160,142	(65,145)	
Auditing & Accounting Services	521102	92,115	91,843	87,202	108,000	108,000	-	
Consulting Services	521103	41,356	3,050	5,000	11,450	11,450	-	
Consulting & Technical Service	521104	99,905	78,497	-	48,917	49,617	700	
External Contracted Labor	521105	248,851	396,453	1,059,494	741,355	743,377	2,022	
Health Services	521106	338,011	417,634	551,119	325,764	325,139	(625)	
Legal Services	521107	104,545	41,078	178,558	21,138	21,338	200	
Other Professional Services	521108	2,444,167	2,710,148	2,831,756	2,558,020	2,571,898	13,878	
External Banking/Financial Fee	521109	308,379	343,272	340,346	329,760	332,025	2,265	
Security Services	521110	22,118	32,736	16,576	31,396	26,716	(4,680)	
Management Services	521111	-	35,982	51,236	51,337	55,500	4,163	
Collection Agency Services	521112	72,967	77,224	64,864	-	-	-	
Computer Hardware	522100	77,638	154,735	147,630	230,770	253,450	22,680	
Computer Software Maintenance	522101	715,111	1,049,918	1,210,477	1,431,075	1,604,595	173,520	
IT Services - External	522102	264,641	192,114	237,660	226,545	227,545	1,000	
Radio Maintenance	522103	29,225	17,269	41,493	12,425	12,425	-	
Building & Grounds Services	522104	228,686	243,862	228,057	346,960	362,735	15,775	
Furniture, Equip, Fixture Serv	522105	65,398	96,371	210,797	95,920	102,810	6,890	
Vehicles & Rolling Equip Serv	522106	32,124	12,856	17,463	10,221	10,221	-	
NonCapitalized Project Expense	522110	104	16	-	-	-	-	
Fiber Optic Network	523101	175	-	966	-	-	-	
Landfill Fees	523102	99,730	98,281	125,680	100,730	100,730	-	
Recycling Fees	523104	4,308	4,043	2,607	8,435	5,435	(3,000)	
Sewer Services	523105	504	-	-	-	-	-	
Phone Services	523107	417,076	514,742	436,160	478,888	470,124	(8,764)	
Water	523108	-	66	2,023	-	-	-	
Rental of Equip & Vehicles	524101	58,389	52,308	34,211	278,473	288,527	10,054	
Appraisal, Recording, Abstract	525100	-	2,128	3,000	971	971	-	
Feeding/Boarding Prisoners	525101	15,800	9,100	6,600	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	194,457	331,578	343,573	162,796	305,669	142,873	
Other Insurance	525105	5,006	9,405	9,726	131,948	91,044	(40,904)	
Other Purchased Services	525106	16,416	45,083	23,418	24,000	20,250	(3,750)	
Ammunition, Targets, & Firearm	531100	55,391	93,897	72,188	99,784	99,784	-	
Animal Supplies	531101	54,667	54,899	56,093	56,900	56,900	-	
Awards & Recognition	531102	16,433	13,463	11,233	19,710	21,009	1,299	
Books & Subscriptions	531103	30,047	46,228	339,201	197,175	97,141	(100,034)	
Chemical Supplies	531104	964,856	1,016,340	469,804	878,813	878,613	(200)	
Cleaning & Janitorial Supplies	531105	35,759	61,027	43,394	68,530	56,030	(12,500)	
Computer Supplies	531106	38,050	46,908	39,478	64,814	59,814	(5,000)	
Concession Supplies	531107	158,364	128,984	130,518	148,500	148,500	-	
Engineering Supplies	531108	1,150	1,820	1,550	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	619,343	562,629	389,466	421,660	424,359	2,699	
Photography Supplies	531110	3,113	7,119	4,204	5,271	5,271	-	
Lab Supplies	531111	897	10,427	16,602	16,500	16,500	-	
Landscaping Materials	531112	41,379	52,273	41,868	52,255	51,880	(375)	
Cost of Goods Sold	531113	9,733	28,795	13,020	99,816	79,192	(20,624)	
Miscellaneous Supplies	531114	4,015	7,168	6,316	9,664	9,764	100	
Musical & Instruments	531115	1,907	1,541	1,097	1,700	1,700	-	
Office Supplies	531116	164,405	164,233	156,206	186,388	191,388	5,000	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Paint Supplies	531117	42,842	70,746	73,446	85,026	83,326	(1,700)	
Program Supplies	531118	126,035	144,699	191,507	135,113	145,913	10,800	
Shop Supplies	531119	91,070	61,288	50,682	77,136	76,386	(750)	
Sign & Signal Supplies	531120	58,757	77,573	60,448	127,073	128,373	1,300	
Street & Sewer Materials	531121	1,153,520	1,042,490	939,337	1,217,958	1,217,958	-	
Meters	531122	332	-	-	-	-	-	
Uniforms	531123	145,810	145,235	122,416	183,760	185,252	1,492	
Personal Protective Gear	531124	300,041	142,371	98,559	81,830	98,780	16,950	
Kerosene	532102	18	144	1,471	-	-	-	
LP Gas	532103	4,688	6,300	12,651	5,525	5,525	-	
Oil	532104	2,083	2,294	3,447	2,660	2,660	-	
Other Lubricants	532106	1,792	2,320	2,271	2,650	2,550	(100)	
Building & Grounds Supplies	533100	88,707	91,063	101,584	97,638	91,338	(6,300)	
Furniture, Equipment, Fixtures	533101	82,514	101,336	118,498	91,238	98,838	7,600	
Vehicle & Rolling Equip Parts	533102	78,499	80,423	93,200	22,052	21,552	(500)	
Tires & Tubes	533103	136	184	89	1,060	1,060	-	
Moving Costs	541104	-	-	1,130	-	-	-	
Grants	541105	103,223	11,187	79,622	-	-	-	
Grants & Contributions	541106	677,321	662,957	600,809	611,165	1,209,709	598,544	
Operating Subsidy	541107	-	38,000	-	-	-	-	
Animals	542100	225	150	-	-	-	-	
Conferences, Training, Travel	542102	382,395	509,698	573,297	486,722	508,158	21,436	
Dues & Memberships	542103	120,378	148,156	136,642	168,100	167,100	(1,000)	
Entertainment Expense	542104	12,042	6,371	1,782	1,500	1,500	-	
Settlement	542105	6,291	1,175	1,607	3,000	3,000	-	
Licensing Fees	542106	7,694	9,506	6,059	3,620	4,220	600	
Miscellaneous Costs	542107	8,057	55,867	2,033	48,349	38,749	(9,600)	
Postage & Freight	542108	72,519	85,482	98,256	93,715	93,979	264	
Property Tax	542109	79,170	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	37,873	20,603	14,009	16,105	17,405	1,300	
Mileage Reimbursement	542111	18,566	16,276	9,850	33,841	34,741	900	
Talent Fee Expense	542113	1,825	1,425	1,845	1,900	1,900	-	
Bad Debt Expense	542114	1,526,953	560,000	2,854,466	-	-	-	
Total Discretionary Expenses		13,599,527	13,569,747	16,401,192	13,936,795	14,717,548	780,752	6%
Fleet & Facilities								
City Facility Maint Services	522107	855,562	986,718	1,120,758	1,155,125	1,266,322	111,197	
City Fleet Services	522108	2,163,121	2,454,378	2,445,660	2,853,009	2,886,925	33,917	
Rental of Land & Buildings	524100	2,237,940	2,345,525	1,998,963	2,067,868	2,093,996	26,128	
City Fleet Rental Charges	524102	1,527,072	1,738,184	2,228,088	2,493,951	2,764,179	270,228	
Total Fleet & Facilities		6,783,694	7,524,805	7,793,469	8,569,952	9,011,422	441,470	5%
Non-Discretionary Expenses								
City Accounting Services	521113	1,885,028	1,823,895	1,865,133	50,694	45,000	(5,694)	
City Inter Department Charges	521114	5,833,105	6,898,701	6,963,932	3,886,827	3,372,645	(514,182)	
City Information Tech Services	522109	2,475,476	2,895,674	3,078,657	6,941	13,038	6,097	
Electricity	523100	2,477,478	2,875,876	2,615,254	2,963,109	2,927,809	(35,300)	
Natural Gas	523103	153,447	272,757	194,578	199,900	194,900	(5,000)	
Liability Insurance	525104	501,140	597,436	618,174	691,128	479,289	(211,839)	
Property Insurance	525107	142,650	412,184	367,862	352,922	328,144	(24,778)	
Vehicle Insurance	525108	244,416	322,443	311,760	350,542	347,816	(2,726)	
Diesel Fuel	532100	570,141	643,938	476,446	571,092	428,055	(143,037)	
Gasoline Fuel	532101	780,148	728,297	530,691	721,506	609,343	(112,163)	
Total Non-Discretionary Expenses		15,063,027	17,471,202	17,022,486	9,794,660	8,746,039	(1,048,622)	-11%
Capital Outlay								
Buildings	552000	87,940	-	95,719	-	20,000	20,000	
Improvements Other than Bldgs	553000	154,186	-	67,816	-	-	-	
Vehicles, Equipment, Software	554000	298,915	357,161	232,808	838,779	881,279	42,500	
Controlled assets	556000	205,739	268,826	276,083	65,796	47,058	(18,738)	
Total Capital Outlay		746,780	625,987	672,426	904,575	948,337	43,762	5%
Transfers Out								
Transfer Out-Inter	571100	2,083,906	3,935,088	4,526,906	994,445	760,000	(234,445)	
Transfer Out-Intra	571200	3,823,264	4,678,552	4,202,865	-	-	-	
Total Transfers Out		5,907,170	8,613,640	8,729,771	994,445	760,000	(234,445)	-24%
Total Expenditures		115,139,837	124,283,835	129,825,998	116,721,889	120,296,689	3,574,800	3%
Net Revenues over/(under) Expenditures		1,284,495	560,832	1,650,469	-	-	0	

Police Department Sections

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

The Chief of Police is responsible for the Police Department.

Department Description

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

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

Statistics – *Did you know?*

- Animal Care and Control's current adoption and rescue rate is significantly higher than the national average at 84% of dogs and 50% of cats being adopted or returned to their owners. The national adoption rate is a 25% for dogs and 24% for cats. Animal Control reunites 65% of dogs and 3% of cats with their owners compared to the national norm of 15% of dogs and 2% of cats.
- Animal Control and Care conducted 4 microchip and rabies vaccination clinics over the past year, which resulted in 214 rabies vaccinations and 65 microchips.
- Patrol units cover 73.1 miles with over 1K miles of paved streets and were dispatched to over 142K calls for service during calendar year 2014. As of August 31, 2015 calls for service are down .38% but officer self-initated calls are up 11.02%.
- The Police Department's clearance rate for part one crimes in 2014 was 34.1%. The average clearance rate for benchmark cities, that we are a member of, is 26.6%. (Part one crimes are serious crimes that occur in all areas of the city and are likely to be reported, consisting of criminal homicide, forcible rape, robbery, aggravated assault, burglary (breaking or entering), larceny theft, motor vehicle theft, and arson.)

Recent Accomplishments

- From January 2015 through August 2015, the Safe Streets Taskforce secured 20 indictments on federal gun crimes. The Patrol Division alone has removed 66 illegally possessed guns from the street.
- The department secured a $30K grant for the purchase 2 license plate recognition units for use by Police Community Action Team, Criminal Investigative Division, and Traffic Units (2015).
- 2 new School Resource Officers to assist in 6 of the Cedar Rapids Community School District middle schools (August 2015).
- SAFE CR has assisted 378 landlords with over 3K prospective tenant back ground checks since the program's inception. In 2015, 219 landlords ordered almost 2K background checks. 42% of those screened yielded at least one chargeable offense in their criminal history.

Future Challenges & Opportunities

- Trialing and testing officer-worn body cameras.
- Continue to identify funding sources in an effort to upgrade the police outdoor firing range.
- Maximize workforce efficiency and identify gaps.
- Continue to reduce gun-related violence in neighborhoods in high-risk areas.
- Animal Control and Care continue to meet the growing needs of the public by ensuring public safety from stray and aggressive animals, while improving public outreach pertaining to responsible pet ownership.
- Implement the Police Community Action Team. The selection process has begun and the team is expected to be actively working in the community by early spring 2016.

Goals, Objectives, Measures

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

Department Goal	Obtain CALEA accreditation.				
Department Objective	To develop a comprehensive, uniform set of written directives in order to make informed management decisions, to improve our department's relationship with the community, and to reduce department liability.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Compliance of required standards	100%	25%	50%	75%	100%

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

Department Goal	Reduce the number of gun related crimes of violence incidents that occur in Cedar Rapids.				
Department Objective	To carry out a comprehensive strategy through zero tolerance efforts, community outreach programs, and crime stoppers, which will deter offenders from committing violent gun crimes.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Reduce the number of shootings	60 or fewer incidents	99 Calendar Year 2014	100 Calendar Year to Date	75 Calendar Year 2016	65 Calendar Year 2017

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	13,486,084	9,015,571	9,266,519	250,949	3%
Expenditures					
Personal Services	26,250,696	26,607,569	27,551,963	944,394	
Discretionary	5,577,429	2,874,227	2,923,879	49,652	
Fleet & Facilities	1,735,435	2,021,919	1,989,201	(32,718)	
Non-Discretionary	5,419,245	3,953,645	3,427,137	(526,508)	
Capital Outlay	49,391	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	39,032,195	35,457,360	35,892,180	434,820	1%
Net	(25,546,111)	(26,441,790)	(26,625,661)	(183,871)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
254.00	254.00	0.00	254.00	0.00

Highlight of Budget Changes

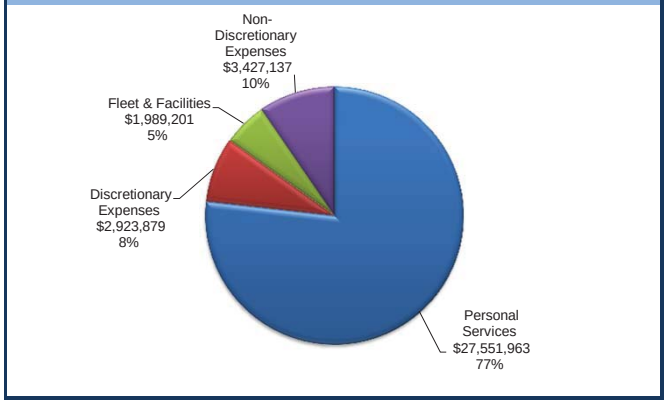
Revenues

External charges for revenue increased $229K in association with approved School Resource Officer agreements; based on approved agreements, $462K is included in the budget for funding from school districts for the 7 School Resource Officers.

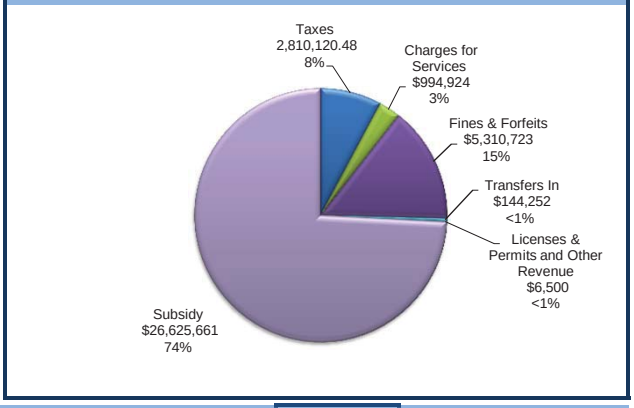
Expenditures

- $14K is included in the budget as a funding increase for overtime to account for wage adjustments.
- $33K is included in discretionary expenses associated with approved School Resource Officer agreements.
- In FY 2016, $380K was budgeted for a police community action team. With the expenses finalized, the budget in FY 2017 has been reallocated from non-discretionary expenses to personal services ($363K for the hiring of 4 officers and promotion of a sergeant and $17K to discretionary expenses.)

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Licenses	411013	10	25	40	-	-	-	
Other Permits	411014	3,295	4,205	5,497	-	4,000	4,000	
Total Licenses & Permits		3,305	4,230	5,537	-	4,000	4,000	100%
Intergovernmental Grants								
Federal Operating	421001	133,758	362,195	313,620	-	-	-	
State Operating	422001	-	-	101	-	-	-	
Total Intergovernmental Grants		133,758	362,195	313,721	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	10	-	304	-	-	-	
Printing & Duplicating of Form	431006	24,243	28,930	29,846	26,000	25,000	(1,000)	
Admin Charges - External	431012	148,238	213,179	343,757	233,425	462,000	228,575	
Special Police Services	431101	133,820	161,238	169,876	105,424	157,924	52,500	
Burglar Alarm Line Charges	431104	138,410	146,400	115,750	122,500	115,000	(7,500)	
Towing Fees	431106	132,655	121,020	97,560	138,000	95,000	(43,000)	
Admission Fees	431305	35	-	-	-	-	-	
Animal Control & Shelter Fees	431401	148,505	142,330	140,767	145,000	140,000	(5,000)	
Sale of Recycleable	432002	1,755	2,461	208	-	-	-	
Total Charges for Services		727,671	815,557	898,068	770,349	994,924	224,575	29%
Fines & Forfeits								
Court Fines	441000	201	-	338	-	-	-	
Other Fines & Forfeits	441002	5,855,210	7,293,545	9,421,149	5,310,723	5,310,723	-	
Total Fines & Forfeits		5,855,411	7,293,545	9,421,487	5,310,723	5,310,723	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,586,790	3,020,001	2,815,269	2,931,999	2,954,372	22,374	
Total Transfers In		2,586,790	3,020,001	2,815,269	2,931,999	2,954,372	22,374	1%
Other Revenue								
Contributions & Donations	471002	-	1,300	0	-	-	-	
Damage Recoveries	471004	-	4,581	8,478	-	-	-	
Other Miscellaneous Revenue	471005	2,302	1,134	4,635	2,500	2,500	-	
Insurance Premiums	471006	(40)	-	-	-	-	-	
Cash Over (Under)	471007	1	(84)	90	-	-	-	
Special Assessment Charges	471008	-	8,740	18,244	-	-	-	
Settlement Reimbursement	481002	-	6,829	-	-	-	-	
Sale of Fixed Assets	482001	-	-	554	-	-	-	
Total Other Revenue		2,263	22,500	32,002	2,500	2,500	-	0%
Total Revenues		9,309,198	11,518,028	13,486,084	9,015,571	9,266,519	250,949	3%
Expenditures								
Personal Services								
Total Personal Services		23,433,358	24,961,916	26,250,696	26,607,569	27,551,963	944,394	4%
Discretionary Expenses								
Advertising & Marketing	521100	2,680	2,270	1,674	3,700	3,700	-	
Consulting Services	521103	8,503	-	-	-	-	-	
Health Services	521106	212,745	261,265	324,759	200,400	200,400	-	
Legal Services	521107	5,638	5,638	5,638	5,638	5,638	-	
Other Professional Services	521108	2,128,977	2,034,188	2,186,196	1,755,373	1,755,373	-	
External Banking/Financial Fee	521109	627	2,440	2,503	-	-	-	
Security Services	521110	516	706	870	916	916	-	
Collection Agency Services	521112	72,950	77,224	64,864	-	-	-	
Computer Hardware	522100	45,956	8,647	19,231	43,500	43,500	-	
Computer Software Maintenance	522101	44,541	56,449	34,082	95,200	95,200	-	
IT Services - External	522102	13,600	10,327	10,056	12,000	12,000	-	
Radio Maintenance	522103	-	-	-	3,500	3,500	-	
Building & Grounds Services	522104	18,027	15,077	3,211	19,000	19,000	-	
Furniture, Equip, Fixture Serv	522105	7,924	9,962	131,732	9,400	9,400	-	
Vehicles & Rolling Equip Serv	522106	7,882	7,794	12,363	8,000	8,000	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Landfill Fees	523102	9	1,209	155	-	-	-	
Recycling Fees	523104	394	137	-	1,860	1,860	-	
Phone Services	523107	127,217	126,627	129,394	84,756	84,756	-	
Rental of Equip & Vehicles	524101	(208)	-	128	100	100	-	
Feeding/Boarding Prisoners	525101	15,800	9,100	6,600	16,000	16,000	-	
Printing, Binding, & Duplicate	525102	18,730	26,643	32,755	20,525	20,525	-	
Ammunition, Targets, & Firearm	531100	55,391	93,897	72,188	98,784	98,784	-	
Animal Supplies	531101	45,982	47,307	48,298	49,500	49,500	-	
Awards & Recognition	531102	5,701	4,115	5,742	7,100	7,100	-	
Books & Subscriptions	531103	5,205	2,496	1,383	8,596	8,596	-	
Cleaning & Janitorial Supplies	531105	10,324	12,629	14,199	18,071	18,071	-	
Computer Supplies	531106	2,519	1,747	4,031	5,200	5,200	-	
Equipment/Furniture/Fixtures	531109	104,701	70,297	42,434	88,042	88,042	-	
Photography Supplies	531110	1,246	5,320	3,008	2,200	2,200	-	
Lab Supplies	531111	897	10,427	16,602	16,500	16,500	-	
Landscaping Materials	531112	-	305	-	-	-	-	
Cost of Goods Sold	531113	-	-	1,576	-	-	-	
Miscellaneous Supplies	531114	1,249	5,303	211	3,415	3,415	-	
Office Supplies	531116	32,076	24,037	19,657	33,850	33,850	-	
Paint Supplies	531117	12	-	-	1,500	1,500	-	
Program Supplies	531118	1,541	6,133	4,130	2,000	12,500	10,500	
Shop Supplies	531119	29,584	3,683	1,478	7,600	7,600	-	
Sign & Signal Supplies	531120	465	352	-	-	-	-	
Uniforms	531123	109,868	106,736	84,450	111,350	133,702	22,352	
Personal Protective Gear	531124	221,524	85,661	40,379	12,800	29,600	16,800	
LP Gas	532103	804	881	2,627	1,000	1,000	-	
Building & Grounds Supplies	533100	696	198	67	5,000	5,000	-	
Furniture, Equipment, Fixtures	533101	2,547	7,883	12,004	3,400	3,400	-	
Vehicle & Rolling Equip Parts	533102	1,443	5,744	647	2,200	2,200	-	
Conferences, Training, Travel	542102	108,994	146,956	210,277	103,388	103,388	-	
Dues & Memberships	542103	2,890	3,815	4,645	4,105	4,105	-	
Entertainment Expense	542104	9,006	-	111	1,500	1,500	-	
Licensing Fees	542106	2,625	1,351	1,515	530	530	-	
Miscellaneous Costs	542107	1,137	53,466	1,362	268	268	-	
Postage & Freight	542108	3,854	7,659	6,363	5,460	5,460	-	
Recording/Filing Fees/Permits	542110	100	100	25	-	-	-	
Mileage Reimbursement	542111	261	80	-	1,000	1,000	-	
Bad Debt Expense	542114	525	27,995	2,011,810	-	-	-	
Total Discretionary Expenses		3,495,669	3,392,279	5,577,429	2,874,227	2,923,879	49,652	2%
Fleet & Facilities								
City Facility Maint Services	522107	467,011	422,330	478,364	499,250	495,249	(4,001)	
City Fleet Services	522108	491,524	596,022	609,168	507,342	544,281	36,939	
Rental of Land & Buildings	524100	22,636	25,196	18,757	24,147	24,147	-	
City Fleet Rental Charges	524102	464,481	511,806	629,147	991,180	925,524	(65,656)	
Total Fleet & Facilities		1,445,652	1,555,355	1,735,435	2,021,919	1,989,201	(32,718)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	508,506	473,200	452,625	-	-	-	
City Inter Department Charges	521114	2,969,923	3,439,995	3,446,854	2,794,629	2,427,559	(367,071)	
City Information Tech Services	522109	621,103	735,512	509,059	-	-	-	
Electricity	523100	123,119	149,925	155,226	159,000	171,000	12,000	
Natural Gas	523103	36,766	69,918	55,305	64,000	65,000	1,000	
Liability Insurance	525104	174,266	193,150	207,909	236,274	145,711	(90,563)	
Property Insurance	525107	22,098	128,855	139,542	145,155	120,718	(24,437)	
Vehicle Insurance	525108	78,458	84,881	100,656	82,789	98,836	16,047	
Diesel Fuel	532100	4,392	984	2,522	2,891	2,168	(723)	
Gasoline Fuel	532101	500,827	472,428	349,546	468,907	396,145	(72,762)	
Total Non-Discretionary Expenses		5,039,459	5,748,850	5,419,245	3,953,645	3,427,137	(526,508)	-13%
Capital Outlay								
Vehicles, Equipment, Software	554000	22,787	55,418	19,658	-	-	-	
Controlled assets	556000	31,142	26,980	29,733	-	-	-	
Total Capital Outlay		53,929	82,398	49,391	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,214	520,000	-	-	-	-	
Total Transfers Out		1,214	520,000	-	-	-	-	0%
Total Expenditures		33,469,281	36,260,797	39,032,195	35,457,360	35,892,180	434,820	1%
Net Revenues over/(under) Expenditures		(24,160,083)	(24,742,769)	(25,546,111)	(26,441,790)	(26,625,661)	(183,871)	

Fire Department Sections

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

The Fire Chief is responsible for the Fire Department.

Department Description

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

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

Statistics – *Did you know?*

- The total fire loss for calendar year 2014 was $5M. However, the total value of properties that had a fire incident was $42M. The Fire Department preserved over $62M of property and content value by efficient and effective fire response.
- The Fire Department, which services 73.1 square miles, responded to over 10K incidents in calendar 2014, conducted fire inspections at over 6K businesses and industries, investigated 48 fires, and presented fire prevention and life safety information to the community through more than twenty community education programs.

Recent Accomplishments

- Development of a professional development program through the design and use of task books at each rank in the Fire Department. Task books for the ranks of Firefighter, Captain, and Battalion Chief were developed and finalized in FY 2015 and task books for Assistant Chief and Chief are in the developmental stages.
- Captain Al Brockhohn, Fire Investigator, retired this year after a 40 year career with Department, spending the majority of those years as the lead fire investigator. Fire successfully transitioned Captain Steve Mast into the lead fire investigator role including the addition of Tillie, Fire's new fire detection canine. This was accomplished via a comprehensive succession plan to ensure a consistent and effective transition. Captain Brockhohn retired in mid-August 2015, with Captain Mast assuming investigation duties at that time. The transition was a multi-year succession plan.

Future Challenges & Opportunities

- Complete Standards of Response Coverage, which are adopted, written policies and procedures that determine distribution, concentration, and reliability of fixed and mobile response forces for fire, emergency management service, hazardous materials, and other forces of technical response.
- Continue pursuit of accreditation through the Center for Public Safety Excellence.
- Finalize the development and begin the biannual review of departmental standard operating guidelines and administrative regulations to ensure consistency in daily activities as well as consistency, accountability, and effectiveness in emergency incident operations across all shifts and divisions.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Reduce response time to reduce property loss and risk to civilians.				
Department Objective	Arrive at scene within five minutes from dispatch at 90% of emergency calls, which meets National Fire Protection Association Standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Percentage of total emergency response calls from dispatch to arrival on scene with a response time of five minutes or less	90%	54.40%	56.91%	65%	70%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Increase effectiveness of suppression and mitigation of fires.				
Department Objective	Contain fires to the room or object of origin for at least 40% of all residential and commercial fires to meet National Fire Protection Association Standards.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Percentage of fires contained to the room or object of origin	40%	64.60%	62.83%	65%	68%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	2,540,916	2,645,997	2,537,863	(108,134)	-4%
Expenditures					
Personal Services	15,933,046	15,875,411	16,247,853	372,442	
Discretionary	800,378	440,138	440,138	-	
Fleet & Facilities	620,653	819,295	761,128	(58,167)	
Non-Discretionary	2,350,764	1,209,894	1,154,437	(55,457)	
Capital Outlay	199,041	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	3,456	-	-	-	
	19,907,338	18,344,738	18,603,556	258,818	1%
Net	(17,366,422)	(15,698,741)	(16,065,693)	(366,952)	

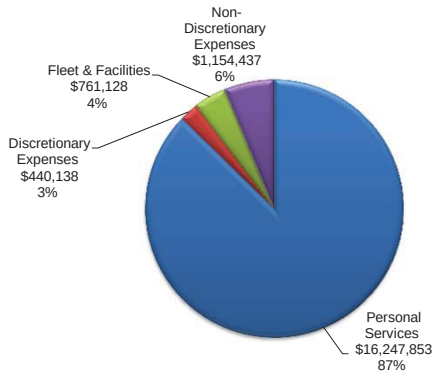
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
148.54	148.54	0.00	148.54	0.00

Highlight of Budget Changes

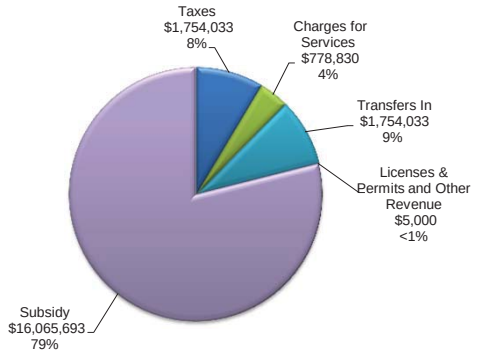
Expenditures

$14K is included in the budget as a funding increase for overtime to account for wage adjustments.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Licenses	411013	4,000	5,894	-	-	-	-	
Total Licenses & Permits		4,000	5,894	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	60	-	138	330	330	-	
Printing & Duplicating of Form	431006	500	405	510	500	500	-	
Admin Charges - City Mgr Depts	431007	-	-	16,870	-	-	-	
Admin Charges - External	431012	8,303	-	(1,000)	-	-	-	
Special Fire Services	431102	399,771	392,670	339,884	298,000	320,000	22,000	
Protective Inspection Fees	431103	393,343	479,685	440,448	480,000	458,000	(22,000)	
Total Charges for Services		801,976	872,761	796,850	778,830	778,830	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,618,605	1,195,998	1,734,671	1,862,167	1,754,033	(108,134)	
Total Transfers In		1,618,605	1,195,998	1,734,671	1,862,167	1,754,033	(108,134)	-6%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	-	-	-	-	-	
Contributions & Donations	471002	-	-	21	-	-	-	
Sale of Inventory	471003	1,768	1,737	2,122	-	1,500	1,500	
Damage Recoveries	471004	54	-	-	-	-	-	
Other Miscellaneous Revenue	471005	5,084	3,717	4,002	5,000	3,500	(1,500)	
Sale of Fixed Assets	482001	-	2,876	3,250	-	-	-	
Total Other Revenue		6,907	8,330	9,395	5,000	5,000	-	0%
Total Revenues		2,431,488	2,082,981	2,540,916	2,645,997	2,537,863	(108,134)	-4%
Expenditures								
Personal Services								
Total Personal Services		14,846,290	15,270,953	15,933,046	15,875,411	16,247,853	372,442	2%
Discretionary Expenses								
Advertising & Marketing	521100	1,024	1,670	380	505	505	-	
Consulting Services	521103	91	2,597	-	250	250	-	
External Contracted Labor	521105	3,744	-	-	-	-	-	
Health Services	521106	62,849	85,330	153,462	55,000	55,000	-	
Other Professional Services	521108	27,949	40,968	29,269	45,000	45,000	-	
Security Services	521110	70	456	696	-	-	-	
Computer Hardware	522100	141	-	991	150	150	-	
Computer Software Maintenance	522101	1,431	-	3,895	500	500	-	
IT Services - External	522102	9,079	9,175	13,902	-	-	-	
Radio Maintenance	522103	-	-	1,557	-	-	-	
Building & Grounds Services	522104	5,895	11,147	12,110	10,000	10,000	-	
Furniture, Equip, Fixture Serv	522105	15,372	16,570	26,318	6,750	16,750	10,000	
Vehicles & Rolling Equip Serv	522106	21,838	421	2,940	-	-	-	
Fiber Optic Network	523101	16	-	-	-	-	-	
Landfill Fees	523102	-	118	30	-	-	-	
Phone Services	523107	19,470	18,699	20,577	30,960	20,960	(10,000)	
Water	523108	-	66	-	-	-	-	
Rental of Equip & Vehicles	524101	25	150	-	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	6,174	9,015	9,531	7,530	7,530	-	
Ammunition, Targets, & Firearm	531100	-	-	-	1,000	1,000	-	
Animal Supplies	531101	491	479	918	600	600	-	
Awards & Recognition	531102	1,190	942	1,258	800	800	-	
Books & Subscriptions	531103	4,887	5,502	7,734	4,529	4,529	-	
Chemical Supplies	531104	-	15	116	-	-	-	
Cleaning & Janitorial Supplies	531105	246	1,499	936	1,000	1,000	-	
Computer Supplies	531106	3,114	2,710	1,817	14,909	14,909	-	
Equipment/Furniture/Fixtures	531109	36,333	62,742	48,045	36,739	36,739	-	
Photography Supplies	531110	-	-	-	291	291	-	
Cost of Goods Sold	531113	1,475	1,876	1,153	-	-	-	
Miscellaneous Supplies	531114	476	270	376	2,500	2,500	-	
Office Supplies	531116	9,769	14,134	15,124	9,981	9,981	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Paint Supplies	531117	71	65	91	-	-	-	
Program Supplies	531118	13,662	20,965	21,687	22,000	22,000	-	
Shop Supplies	531119	2,700	4,253	1,796	1,500	1,500	-	
Sign & Signal Supplies	531120	-	183	-	-	-	-	
Uniforms	531123	23,372	27,026	25,002	50,000	35,000	(15,000)	
Personal Protective Gear	531124	29,894	21,245	29,303	38,000	38,000	-	
Kerosene	532102	-	-	24	-	-	-	
LP Gas	532103	178	106	44	-	-	-	
Oil	532104	-	-	109	-	-	-	
Other Lubricants	532106	-	15	-	-	-	-	
Building & Grounds Supplies	533100	2,318	743	1,213	9,480	9,480	-	
Furniture, Equipment, Fixtures	533101	6,440	7,433	7,177	10,000	10,000	-	
Vehicle & Rolling Equip Parts	533102	-	5	-	-	-	-	
Grants & Contributions	541106	3,226	-	-	-	-	-	
Conferences, Training, Travel	542102	65,190	79,533	92,781	70,000	85,000	15,000	
Dues & Memberships	542103	2,711	3,676	11,347	2,910	2,910	-	
Entertainment Expense	542104	-	1,115	-	-	-	-	
Licensing Fees	542106	30	60	88	-	-	-	
Miscellaneous Costs	542107	-	25	-	413	413	-	
Postage & Freight	542108	2,654	2,625	3,321	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	12,543	490	464	-	-	-	
Mileage Reimbursement	542111	2,984	2,382	1,880	3,841	3,841	-	
Bad Debt Expense	542114	1,175	-	250,917	-	-	-	
Total Discretionary Expenses		402,298	458,498	800,378	440,138	440,138	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	61,103	101,603	108,056	147,500	154,826	7,326	
City Fleet Services	522108	370,528	429,266	427,219	575,417	494,175	(81,242)	
Rental of Land & Buildings	524100	-	1,300	-	-	-	-	
City Fleet Rental Charges	524102	67,871	73,898	85,377	96,378	112,127	15,749	
Total Fleet & Facilities		499,502	606,067	620,653	819,295	761,128	(58,167)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	214,752	202,600	199,155	-	-	-	
City Inter Department Charges	521114	1,245,182	1,448,479	1,463,917	793,969	809,186	15,217	
City Information Tech Services	522109	254,310	292,179	327,017	-	-	-	
Electricity	523100	32,414	89,639	87,101	95,000	95,000	-	
Natural Gas	523103	13,914	21,494	17,079	24,200	24,200	-	
Liability Insurance	525104	71,666	112,907	113,170	127,065	82,821	(44,244)	
Property Insurance	525107	13,570	30,484	14,562	18,786	17,831	(955)	
Vehicle Insurance	525108	17,517	28,626	34,608	36,161	37,257	1,096	
Diesel Fuel	532100	92,829	93,612	75,640	92,516	69,387	(23,128)	
Gasoline Fuel	532101	28,415	24,859	18,515	22,198	18,755	(3,443)	
Total Non-Discretionary Expenses		1,984,568	2,344,878	2,350,764	1,209,894	1,154,437	(55,457)	-5%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	58,404	89,687	-	-	-	
Controlled assets	556000	121,421	141,449	109,354	-	-	-	
Total Capital Outlay		121,421	199,853	199,041	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	3,456	-	-	-	
Total Transfers Out		-	-	3,456	-	-	-	0%
Total Expenditures		17,854,079	18,880,250	19,907,338	18,344,738	18,603,556	258,818	1%
Net Revenues over/(under) Expenditures		(15,422,591)	(16,797,269)	(17,366,422)	(15,698,741)	(16,065,693)	(366,952)	

Building Services Department Sections

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

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

Department Description

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

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

Statistics – *Did you know?*

- Building Services reviewed over 274 single-family dwelling plans in FY 2015.
- Building Services performed 25K inspections in FY 2015.
- The reported value for all construction reported in FY 2015 was over $237M.
- Building Services performs 3K dwelling unit inspections annually in enforcement of the City housing code.

Recent Accomplishments

- In cooperation with our internal and external stakeholders, reviewed the 2015 family of codes. This review included the preparation of local amendments. The review started in December of 2014 and culminated in unanimous passage in July of 2015 by the Cedar Rapids City Council.
- Updated the City of Cedar Rapids Housing Code, which includes a new a subchapter addressing vacant and neglected properties. This code update was accomplished in cooperation with focus groups which was made up of stakeholders in our community. This review started in March of 2014 and continued through March of 2015. The process culminated in the unanimous passage in July of 2015 by the Cedar Rapids City Council.
- In 2015, the department completed the final phase of tablet technology for our inspectors in the field. This effort is ongoing and will continue to improve communication with our customers.

Future Challenges & Opportunities

- Enhance customer service by providing training programs for our construction and development community. This program is being done in conjunction with the 2015 code implementation.
- Continue to provide landlord business training annually as required by the Housing Code.
- Fully implement the vacant and neglect program as required by the Housing Code.
- Continue to develop improvements with our customer interface through mobile technology, EnerGov, and our inspection teams.

Goals, Objectives, Measures

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

Department Goal	Perform a plan review in the benchmark timeframe.
Department Objective	Provide plan review to meet industry standards.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Plans examination of single family dwelling construction documents should occur within an average of 3 days of plan submission	95%	94%	96%	95%	95%

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

Department Goal	Perform an inspection in the benchmark timeframe.
Department Objective	Perform inspections to meet industry standards.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Inspections requested from customers should occur in 48 hours of inspection request	95%	94%	94%	95%	95%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	2,461,366	2,476,879	2,476,879	-	0%
Expenditures					
Personal Services	2,576,987	3,036,825	2,816,639	(220,187)	
Discretionary	344,277	174,875	174,875	-	
Fleet & Facilities	126,840	126,392	121,639	(4,752)	
Non-Discretionary	532,569	68,413	52,177	(16,237)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	75,000	75,000	-	(75,000)	
	3,655,673	3,481,505	3,165,330	(316,175)	-9%
Net	(1,194,307)	(1,004,626)	(688,451)	316,175	

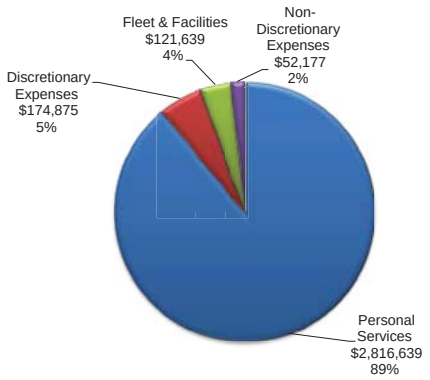
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
30.00	30.00	0.00	30.00	0.00

Highlight of Budget Changes

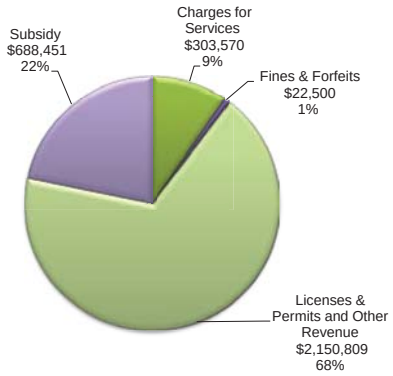
Expenditures

- The decrease in personal services is related to 4 FTEs that were reallocated to the Development Services Department in FY 2015.
- In FY 2016 the budget included a transfer out of $75K for demolition projects. Based on cash available for projects and planned demolitions, in FY 2017, this amount has been reallocated to other general fund uses. The need for the transfer for demolition projects will be re-assessed in FY 2018.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Plumbing Licenses	411005	2,047	55	-	-	-	-	
Mechanical Licenses	411006	-	545	-	-	-	-	
Building Permits	411007	1,744,818	1,563,749	1,509,114	1,607,379	1,552,809	(54,570)	
Plumbing Permits	411008	138,651	171,648	159,536	140,000	164,000	24,000	
Electrical Permits	411009	275,456	262,779	240,023	200,000	252,000	52,000	
Sign Permits	411010	20,829	17,468	20,053	21,000	19,000	(2,000)	
Right of Way Permits	411011	3,682	2,067	1,825	2,300	2,000	(300)	
Mechanical Permits	411012	136,452	130,120	138,085	145,000	134,000	(11,000)	
Other Licenses	411013	1,350	3,671	2,463	2,500	3,000	500	
Other Permits	411014	16,065	17,765	22,555	27,500	22,500	(5,000)	
Total Licenses & Permits		2,339,349	2,169,868	2,093,654	2,145,679	2,149,309	3,630	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	690	-	-	1,500	-	(1,500)	
Recording Fees	431002	-	72	65	-	70	70	
Zoning & Subdivision Fees	431004	27,250	18,261	15,455	31,000	16,500	(14,500)	
Printing & Duplicating of Form	431006	66	1	-	200	-	(200)	
Admin Charges - External	431012	35	-	8,600	-	-	-	
Special Police Services	431101	-	30	-	-	-	-	
Protective Inspection Fees	431103	319,329	238,174	308,854	285,000	285,000	-	
Registration Fees	431303	400	325	3,863	500	1,500	1,000	
Inspection Fees	431601	1,676	475	425	1,500	500	(1,000)	
Total Charges for Services		349,446	257,338	337,262	319,700	303,570	(16,130)	-5%
Fines & Forfeits								
Court Fines	441000	14,693	23,732	25,311	10,000	22,500	12,500	
Library Fines	441001	50	-	-	-	-	-	
Total Fines & Forfeits		14,743	23,732	25,311	10,000	22,500	12,500	125%
Transfers In								
Operating Transfer In - Inter	483001	8,720	12,184	-	-	-	-	
Total Transfers In		8,720	12,184	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	16	(6)	21	-	-	-	
Damage Recoveries	471004	168	442	58	-	-	-	
Other Miscellaneous Revenue	471005	2,386	2,880	5,060	1,500	1,500	-	
Cash Over (Under)	471007	-	40	1	-	-	-	
Total Other Revenue		2,570	3,356	5,139	1,500	1,500	-	0%
Total Revenues		2,714,828	2,466,478	2,461,366	2,476,879	2,476,879	-	0%
Expenditures								
Personal Services								
Total Personal Services		2,394,612	2,582,960	2,576,987	3,036,825	2,816,639	(220,187)	-7%
Discretionary Expenses								
Advertising & Marketing	521100	706	532	203	1,500	1,500	-	
Consulting Services	521103	-	-	-	1,200	1,200	-	
Consulting & Technical Service	521104	-	-	-	250	250	-	
External Contracted Labor	521105	-	10,777	-	-	-	-	
Health Services	521106	424	372	516	800	800	-	
Legal Services	521107	30	35	-	250	250	-	
Other Professional Services	521108	4,286	10,373	7,268	4,850	4,850	-	
External Banking/Financial Fee	521109	52,180	62,492	27,183	55,000	55,000	-	
Computer Hardware	522100	-	-	-	1,000	1,000	-	
Computer Software Maintenance	522101	-	-	-	2,000	2,000	-	
IT Services - External	522102	5,586	5,339	11,817	17,300	17,300	-	
Building & Grounds Services	522104	-	-	-	1,200	1,200	-	
Furniture, Equip, Fixture Serv	522105	-	50	-	400	400	-	
Vehicles & Rolling Equip Serv	522106	-	132	180	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Phone Services	523107	11,843	10,196	8,250	15,000	15,000	-	
Rental of Equip & Vehicles	524101	-	-	77	-	-	-	
Printing, Binding, & Duplicate	525102	7,397	7,553	8,089	9,750	9,750	-	
Other Purchased Services	525106	-	-	-	250	250	-	
Awards & Recognition	531102	-	-	-	500	500	-	
Books & Subscriptions	531103	3,998	2,802	4,876	6,000	6,000	-	
Chemical Supplies	531104	42	-	-	-	-	-	
Computer Supplies	531106	175	101	103	1,300	1,300	-	
Equipment/Furniture/Fixtures	531109	891	5,803	2,626	5,000	5,000	-	
Miscellaneous Supplies	531114	-	-	111	-	-	-	
Office Supplies	531116	6,045	6,684	4,448	7,500	7,500	-	
Shop Supplies	531119	45	36	-	-	-	-	
Uniforms	531123	-	606	434	600	600	-	
Personal Protective Gear	531124	338	84	97	900	900	-	
Conferences, Training, Travel	542102	6,264	19,539	10,889	26,000	26,000	-	
Dues & Memberships	542103	2,802	2,281	2,008	4,250	4,250	-	
Entertainment Expense	542104	557	-	-	-	-	-	
Licensing Fees	542106	255	90	60	1,175	1,175	-	
Miscellaneous Costs	542107	-	100	-	-	-	-	
Postage & Freight	542108	6,085	6,385	9,340	8,000	8,000	-	
Recording/Filing Fees/Permits	542110	395	244	755	400	400	-	
Mileage Reimbursement	542111	253	470	126	2,500	2,500	-	
Bad Debt Expense	542114	-	-	244,819	-	-	-	
Total Discretionary Expenses		110,597	153,075	344,277	174,875	174,875	-	0%
Fleet & Facilities								
City Fleet Services	522108	20,195	11,796	20,157	22,512	22,763	252	
Rental of Land & Buildings	524100	53,400	53,400	56,603	53,536	48,532	(5,004)	
City Fleet Rental Charges	524102	45,082	49,366	50,080	50,344	50,344	-	
Total Fleet & Facilities		118,677	114,562	126,840	126,392	121,639	(4,752)	-4%
Non-Discretionary Expenses								
City Accounting Services	521113	184,089	119,937	126,736	-	-	-	
City Inter Department Charges	521114	120,323	141,538	147,018	-	-	-	
City Information Tech Services	522109	139,738	166,104	222,620	-	-	-	
Electricity	523100	6,697	9,707	-	-	-	-	
Liability Insurance	525104	29,935	6,779	6,996	22,585	16,166	(6,419)	
Vehicle Insurance	525108	6,038	11,524	13,359	22,135	15,994	(6,141)	
Gasoline Fuel	532101	23,437	21,187	15,840	23,693	20,017	(3,677)	
Total Non-Discretionary Expenses		510,257	476,776	532,569	68,413	52,177	(16,237)	-24%
Transfers Out								
Transfer Out-Inter	571100	185,048	125,000	75,000	75,000	-	(75,000)	
Total Transfers Out		185,048	125,000	75,000	75,000	-	(75,000)	-100%
Total Expenditures		3,319,192	3,452,373	3,655,673	3,481,505	3,165,330	(316,175)	-9%
Net Revenues over/(under) Expenditures		(604,364)	(985,895)	(1,194,307)	(1,004,626)	(688,451)	316,175	

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

Department Description

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

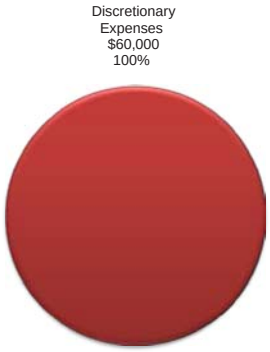
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	73,943	43,200	60,000	16,800	39%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	92,320	43,200	60,000	16,800	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	92,320	43,200	60,000	16,800	39%
Net	(18,378)	-	-	-	

Highlight of Budget Changes

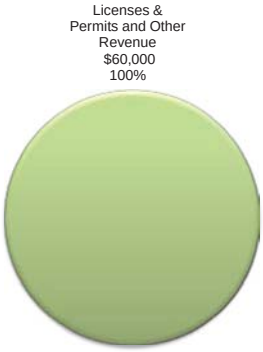
Revenues & Expenditures

Revenues and expenditures increased to $60K based on historical information.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	311	-	-	-	
Special Assessment Charges	471008	-	80,385	73,631	43,200	60,000	16,800	
Total Other Revenue		-	80,385	73,943	43,200	60,000	16,800	39%
Total Revenues		-	80,385	73,943	43,200	60,000	16,800	39%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	60,110	67,447	37,555	54,355	16,800	
Appraisal, Recording, Abstract	525100	-	-	-	821	821	-	
Cost of Goods Sold	531113	-	75	-	-	-	-	
Miscellaneous Supplies	531114	-	8	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	4,824	4,824	-	
Bad Debt Expense	542114	-	-	24,874	-	-	-	
Total Discretionary Expenses		-	60,193	92,320	43,200	60,000	16,800	39%
Total Expenditures		-	60,193	92,320	43,200	60,000	16,800	39%
Net Revenues over/(under) Expenditures		-	20,193	(18,378)	-	-	-	

Public Works Department Sections

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

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

Department Description

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

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

Statistics – *Did you know?*

- In FY 2015, the City maintained over 620 center line street miles (over 1600 lane miles).
- When brine is applied to roadways prior to a snow or ice event, 16K gallons are typically used city-wide.
- During a normal winter which averages 32 inches of snow, 9K tons of salt are used to improve roadway conditions during snow and ice events.
- In FY 2015, 200 signs were replaced and 1.4M linear feet of pavement markings were painted.
- The City maintained more than 200 signals, flashers, and other electronic traffic control devices in FY 2015.

Recent Accomplishments

- All medians were swept of debris, sprayed for weeds and freshly painted during the summer of 2015.
- Contract agreements with local contractors were put in place to replant and maintain planted medians in FY 2015.
- Over 14 miles of seal coat were applied in 2015 using 6K tons of coated chips.
- Bid out 67 separate projects at a total construction cost of $52M. Of those projects 13 were part of the Paving for Progress Program. Additionally, 22 Paving for Progress projects were completed by streets personnel in 2015.

Future Challenges & Opportunities

- Effectively manage and communicate the local option sales tax funded, Paving for Progress Program, which addresses the challenge of fixing a street system where 34% of City pavements are in poor or fair condition.
- Implementing the recommendations of the department performance review that was completed in 2014.
- Maintaining current service levels with 16% more square miles when material costs have increased over 50% and the miles per frontline staff is 40% higher since 2000.
- Effectively manage and communicate systems to develop flood protection on both sides of the river.

Goals, Objectives, Measures

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

Department Goal	Enhance pedestrian connectivity throughout the city and continue the City's Blue Zone initiative.
Department Objective	Install 2600 lineal feet of sidewalk per year.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Lineal feet of sidewalk added	2600	N/A	N/A	2600	2600

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

Department Goal	Enhance safety for all users of the City's transportation network.
Department Objective	To have 5 or fewer intersections listed in the Top 200 Statewide Improvement Candidate Locations - Intersections.
Objective Time Frame	Working to meet the target/goal in a future budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Intersections in Top 200	5 or fewer	5	7	5	6

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	14,774,498	14,908,320	13,784,533	(1,123,788)	-8%
Expenditures					
Personal Services	12,153,339	14,104,870	13,115,997	(988,873)	
Discretionary	2,194,012	2,620,195	2,596,615	(23,580)	
Fleet & Facilities	2,787,820	3,131,066	3,027,624	(103,442)	
Non-Discretionary	2,345,587	860,632	598,696	(261,936)	
Capital Outlay	48,093	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	40,635	-	-	-	
	19,569,486	20,716,763	19,338,932	(1,377,831)	-7%
Net	(4,794,988)	(5,808,443)	(5,554,400)	254,043	

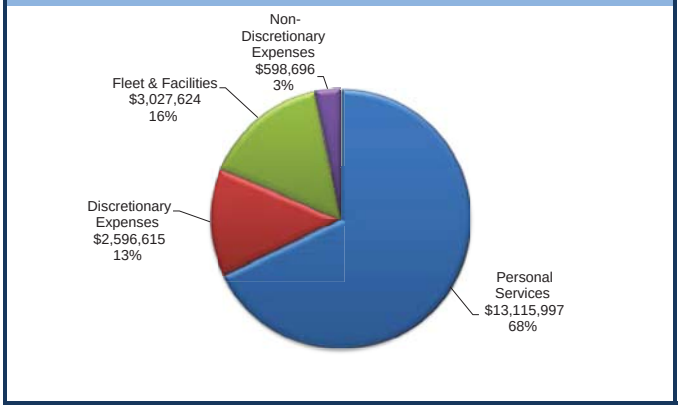
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
136.09	133.09	2.00	135.09	(1.00)

Highlight of Budget Changes

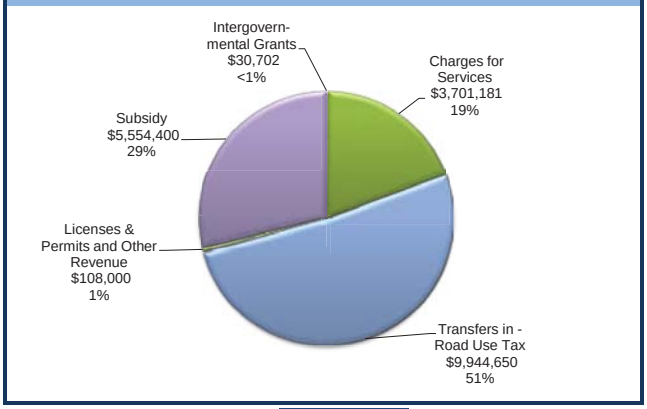
Revenues & Expenditures

- $75K is included in the budget as a funding increase for maintenance of medians.
- In FY 2015 the forestry and mowing programs transitioned to the Parks and Recreation Department; also the weed nuisance abatement program transitioned to the Solid Waste Department. As a result the following budget was reallocated to Parks and Recreation or Solid Waste.
    - 13.25 forestry FTEs and 11 mowing FTEs including $17K in overtime
    - $99K in discretionary expenses, and associated fleet, facility, and fuel budget
    - $84K in revenue associated with charges for services and $1.7M of road use tax revenue
- The FY 2017 budget includes the elimination 1 vacant flood Construction Contract Specialist FTE due to reduction in flood recovery workload activities.
- There is a $16K increase in damage recovery revenue based on historical information.
- Included is $3M to fund staff time on capital improvement projects with funding sources such as bonds, enterprise funds, tax increment financing, streets LOST, and growth reinvestment initiative funds. The majority of the increase in admin charge revenue is associated with adding new paving for progress and flood control positions in calendar 2015. To date to support these programs, 7 paving for progress and 2 flood control FTEs have been added.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Liquor Licenses	411001	-	-	(50)	-	-	-	
Right of Way Permits	411011	69,400	74,205	120,745	66,000	66,000	-	
Other Permits	411014	200	300	500	500	500	-	
Total Licenses & Permits		69,600	74,505	121,195	66,500	66,500	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	117,752	-	-	-	
State Operating	422001	30,702	-	46,402	30,702	30,702	-	
Local Govt Grants	423000	-	2,508	4,503	-	-	-	
Community Credits	423001	17,403	36,849	40,007	-	-	-	
Total Intergovernmental Grants		48,105	39,356	208,664	30,702	30,702	-	0%
Charges for Services								
Recording Fees	431002	991	1,317	1,189	1,000	1,000	-	
Sale of Maps / Publications	431005	41	19	12	-	-	-	
Printing & Duplicating of Form	431006	14	-	189	-	-	-	
Admin Charges - City Mgr Depts	431007	2,126,730	2,446,346	2,807,169	3,042,318	3,671,181	628,862	
Admin Charges - Commissions	431011	-	319	-	-	-	-	
Admin Charges - External	431012	30,119	40,744	66,180	23,700	22,000	(1,700)	
Snow/Weed Abatements	431502	41,850	65,271	61,501	74,700	5,000	(69,700)	
Weed Cleaning/Removal Charges	431503	-	-	(315)	-	-	-	
Sale of Recycleable	432002	6,855	14,323	3,358	-	2,000	2,000	
Total Charges for Services		2,206,600	2,568,338	2,939,283	3,141,718	3,701,181	559,462	18%
Transfers In								
Operating Transfer In - Inter	483001	11,855,776	11,909,457	11,458,614	11,642,650	9,944,650	(1,698,000)	
Total Transfers In		11,855,776	11,909,457	11,458,614	11,642,650	9,944,650	(1,698,000)	-15%
Other Revenue								
Interest/Div - Nonproprietary	451000	3	0	-	-	-	-	
Land Rental	461000	1,588	614	614	-	-	-	
Air Rights	461005	15,101	9,573	2,944	-	-	-	
Vacating Streets & Alleys	461006	5,112	3,744	893	-	-	-	
Sale of Inventory	471003	10,620	7,902	4,745	10,500	8,500	(2,000)	
Damage Recoveries	471004	38,078	36,573	35,438	16,250	33,000	16,750	
Other Miscellaneous Revenue	471005	39	17,970	308	-	-	-	
Sale of Fixed Assets	482001	-	-	1,800	-	-	-	
Total Other Revenue		70,541	76,375	46,742	26,750	41,500	14,750	55%
Total Revenues		14,250,622	14,668,032	14,774,498	14,908,320	13,784,533	(1,123,788)	-8%
Expenditures								
Personal Services								
Total Personal Services		12,343,718	13,011,592	12,153,339	14,104,870	13,115,997	(988,873)	-7%
Discretionary Expenses								
Advertising & Marketing	521100	1,208	429	4,738	550	550	-	
External Contracted Labor	521105	-	10,777	26,746	-	-	-	
Health Services	521106	1,412	1,460	1,888	1,700	1,500	(200)	
Other Professional Services	521108	9,353	21,732	55,279	25,697	98,697	73,000	
Computer Hardware	522100	306	(5)	4	750	750	-	
Computer Software Maintenance	522101	28,073	11,520	10,216	38,500	33,100	(5,400)	
IT Services - External	522102	1,087	3,801	5,456	-	-	-	
Radio Maintenance	522103	25,431	20,871	17,492	-	-	-	
Building & Grounds Services	522104	27,669	18,099	23,727	-	-	-	
Furniture, Equip, Fixture Serv	522105	6,164	29,061	9,453	9,900	8,810	(1,090)	
Vehicles & Rolling Equip Serv	522106	1,789	3,466	339	-	-	-	
Fiber Optic Network	523101	-	-	966	-	-	-	
Landfill Fees	523102	84,493	76,467	91,958	88,000	49,000	(39,000)	
Phone Services	523107	19,784	22,822	22,794	21,095	21,095	-	
Rental of Equip & Vehicles	524101	258	567	2,272	3,000	600	(2,400)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Appraisal, Recording, Abstract	525100	-	-	3,000	-	-	-	
Printing, Binding, & Duplicate	525102	11,726	17,645	19,671	13,000	13,000	-	
Awards & Recognition	531102	-	23	30	-	-	-	
Books & Subscriptions	531103	1,807	966	1,220	3,200	3,000	(200)	
Chemical Supplies	531104	880,955	905,169	381,867	782,675	781,675	(1,000)	
Cleaning & Janitorial Supplies	531105	202	1,238	2,030	225	225	-	
Computer Supplies	531106	115	311	2,204	2,600	600	(2,000)	
Engineering Supplies	531108	1,150	756	1,550	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	32,992	31,795	45,274	43,200	31,200	(12,000)	
Photography Supplies	531110	-	-	-	980	930	(50)	
Landscaping Materials	531112	5,661	995	1,989	6,875	-	(6,875)	
Miscellaneous Supplies	531114	-	103	26	-	-	-	
Office Supplies	531116	14,178	11,984	14,184	15,677	15,377	(300)	
Paint Supplies	531117	29,654	62,364	59,439	70,250	68,500	(1,750)	
Program Supplies	531118	-	-	56	-	-	-	
Shop Supplies	531119	39,058	29,861	27,995	40,000	36,000	(4,000)	
Sign & Signal Supplies	531120	50,612	55,366	44,643	117,834	117,834	-	
Street & Sewer Materials	531121	1,153,471	1,042,364	939,337	1,217,958	1,217,958	-	
Uniforms	531123	6,019	2,589	2,466	16,500	8,390	(8,110)	
Personal Protective Gear	531124	22,012	13,966	14,341	17,950	14,450	(3,500)	
LP Gas	532103	993	493	1,174	-	-	-	
Oil	532104	1,633	1,430	3,029	1,830	490	(1,340)	
Other Lubricants	532106	1,029	736	799	1,150	800	(350)	
Building & Grounds Supplies	533100	-	2,324	1,030	2,500	2,500	-	
Furniture, Equipment, Fixtures	533101	10,021	11,204	24,046	14,200	11,000	(3,200)	
Vehicle & Rolling Equip Parts	533102	60,113	55,600	77,452	-	-	-	
Grants & Contributions	541106	1,375	-	52,132	-	-	-	
Conferences, Training, Travel	542102	24,261	18,588	28,849	39,336	35,736	(3,600)	
Dues & Memberships	542103	5,288	2,958	4,732	5,700	5,500	(200)	
Settlement	542105	1,256	1,175	1,607	3,000	3,000	-	
Licensing Fees	542106	670	1,410	1,550	1,115	1,100	(15)	
Miscellaneous Costs	542107	-	(4,608)	475	-	-	-	
Postage & Freight	542108	3,708	3,262	4,178	6,500	6,500	-	
Recording/Filing Fees/Permits	542110	2,473	2,325	1,992	2,950	2,950	-	
Mileage Reimbursement	542111	598	703	733	1,800	1,800	-	
Bad Debt Expense	542114	19,285	-	155,589	-	-	-	
Total Discretionary Expenses		2,589,342	2,496,161	2,194,012	2,620,195	2,596,615	(23,580)	-1%
Fleet & Facilities								
City Facility Maint Services	522107	10,717	6,186	6,228	-	-	-	
City Fleet Services	522108	1,051,436	1,142,972	1,021,589	1,478,838	1,280,600	(198,238)	
Rental of Land & Buildings	524100	1,057,504	1,174,128	599,430	566,398	620,500	54,102	
City Fleet Rental Charges	524102	715,235	847,762	1,160,573	1,085,830	1,126,524	40,694	
Total Fleet & Facilities		2,834,892	3,171,048	2,787,820	3,131,066	3,027,624	(103,442)	-3%
Non-Discretionary Expenses								
City Accounting Services	521113	286,548	333,200	343,995	-	-	-	
City Inter Department Charges	521114	611,081	714,451	748,778	26,000	25,900	(100)	
City Information Tech Services	522109	410,822	534,204	624,475	-	-	-	
Electricity	523100	71,322	130,551	(2,949)	3,000	5,000	2,000	
Natural Gas	523103	4,902	13,150	30	7,000	-	(7,000)	
Liability Insurance	525104	123,721	104,431	123,252	138,938	103,667	(35,271)	
Property Insurance	525107	758	910	-	-	-	-	
Vehicle Insurance	525108	92,684	129,393	111,787	155,700	121,455	(34,245)	
Diesel Fuel	532100	405,380	471,434	324,406	407,855	269,141	(138,714)	
Gasoline Fuel	532101	109,970	110,655	71,813	122,139	73,533	(48,606)	
Total Non-Discretionary Expenses		2,117,188	2,542,378	2,345,587	860,632	598,696	(261,936)	-30%
Capital Outlay								
Vehicles, Equipment, Software	554000	193,296	67,165	24,601	-	-	-	
Controlled assets	556000	13,474	36,976	23,492	-	-	-	
Total Capital Outlay		206,770	104,141	48,093	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	46,236	243,363	40,635	-	-	-	
Total Transfers Out		46,236	243,363	40,635	-	-	-	0%
Total Expenditures		20,138,145	21,568,683	19,569,486	20,716,763	19,338,932	(1,377,831)	-7%
Net Revenues over/(under) Expenditures		(5,887,524)	(6,900,651)	(4,794,988)	(5,808,443)	(5,554,400)	254,043	

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

Department Description

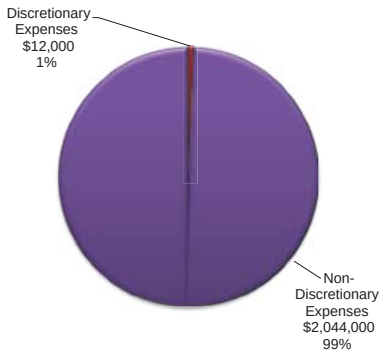
The **Street Lighting** department ID of the General Fund uses this department ID to track revenues and expenditures associated with the installation and maintenance of street lights which includes the associated electricity cost. The decorative street lights located in the downtown and Czech Village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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	7,859	3,200	3,200	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	19,792	12,000	12,000	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,856,664	2,044,000	2,044,000	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,876,456	2,056,000	2,056,000	-	0%
Net	(1,868,597)	(2,052,800)	(2,052,800)	-	

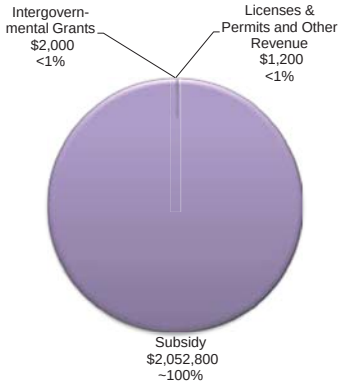
Highlight of Budget Changes

No changes.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Local Govt Grants	423000	-	2,186	1,389	3,200	2,000	(1,200)	
Total Intergovernmental Grants		-	2,186	1,389	3,200	2,000	(1,200)	-38%
Charges for Services								
Admin Charges - External	431012	-	472	-	-	-	-	
Total Charges for Services		-	472	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	5,179	-	-	-	
Total Transfers In		-	-	5,179	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	3,354	1,291	-	1,200	1,200	
Total Other Revenue		-	3,354	1,291	-	1,200	1,200	100%
Total Revenues		-	6,012	7,859	3,200	3,200	-	0%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	-	127	-	-	-	
Building & Grounds Services	522104	1,972	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	12,578	12,000	5,726	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	13,524	12,000	12,000	-	
Bad Debt Expense	542114	-	-	415	-	-	-	
Total Discretionary Expenses		14,550	12,000	19,792	12,000	12,000	-	0%
Non-Discretionary Expenses								
Electricity	523100	1,861,610	1,927,844	1,856,664	2,044,000	2,044,000	-	
Total Non-Discretionary Expenses		1,861,610	1,927,844	1,856,664	2,044,000	2,044,000	-	0%
Total Expenditures		1,876,160	1,939,844	1,876,456	2,056,000	2,056,000	-	0%
Net Revenues over/(under) Expenditures		(1,876,160)	(1,933,832)	(1,868,597)	(2,052,800)	(2,052,800)	-	

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

Department Description

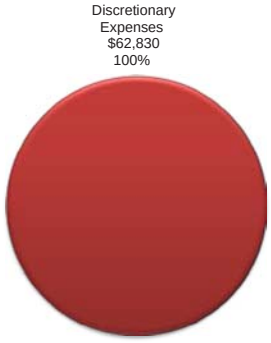
The **School Crossing Guards** department ID of the General Fund uses this department ID to track cost sharing expenses with the Cedar Rapids Community School District for crossing guards at cross walks near schools.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	-	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	50,976	62,830	62,830	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	50,976	62,830	62,830	-	0%
Net	(50,976)	(62,830)	(62,830)	-	

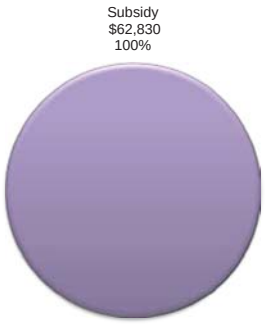
Highlight of Budget Changes

No changes.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - External	431012	-	32	-	-	-	-	
Total Charges for Services		-	32	-	-	-	-	0%
Total Revenues		-	32	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Personal Protective Gear	531124	-	64	-	-	-	-	
Grants & Contributions	541106	62,549	51,482	50,976	62,830	62,830	-	
Total Discretionary Expenses		62,549	51,546	50,976	62,830	62,830	-	0%
Total Expenditures		62,549	51,546	50,976	62,830	62,830	-	0%
Net Revenues over/(under) Expenditures		(62,549)	(51,514)	(50,976)	(62,830)	(62,830)	-	

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

Department Description

The **Bridge Maintenance** department ID of the General Fund uses this department ID to track revenues and expenditures associated with the inspection of the bridges of the City. Minor bridge maintenance repairs within the capability and capacity of Public Works Department are performed by the Streets section. More significant repairs, modifications, or modernizations are funded through capital improvement projects.

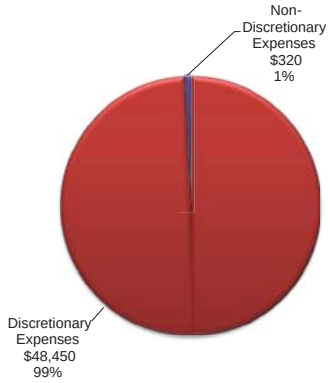
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	48,450	48,450	48,770	320	1%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	51,480	48,450	48,450	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	290	310	320	10	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	51,770	48,760	48,770	10	0%
Net	(3,320)	(310)	-	310	

Highlight of Budget Changes

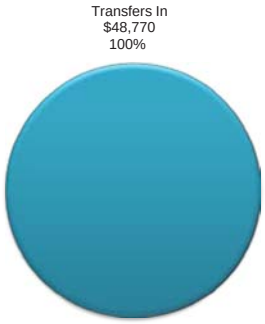
Revenues and Expenditures

Included is a minor increase to the electricity budget. Bridge maintenance expenses are funded 100% from road use tax revenues.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	48,450	62,450	48,450	48,450	48,770	320	
Total Transfers In		48,450	62,450	48,450	48,450	48,770	320	1%
Total Revenues		48,450	62,450	48,450	48,450	48,770	320	1%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	99,905	78,452	-	48,450	48,450	-	
Other Professional Services	521108	-	-	51,480	-	-	-	
Total Discretionary Expenses		99,905	78,452	51,480	48,450	48,450	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	674	-	-	-	-	-	
Electricity	523100	282	295	290	310	320	10	
Total Non-Discretionary Expenses		956	295	290	310	320	10	3%
Total Expenditures		100,861	78,747	51,770	48,760	48,770	10	0%
Net Revenues over/(under) Expenditures		(52,411)	(16,297)	(3,320)	(310)	-	310	

Community Development Department Sections

- Planning Services
- Economic Development Services
- Housing Services
- Metropolitan Transportation Planning

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

Department Description

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

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

Statistics – *Did you know?*

- In FY 2015, the Economic Development Programs leveraged nearly $170M in private investment, over twice the amount leveraged in FY 2014.
- In FY 2015, replacement housing programs leveraged $143M in private investment (single/multi-family).
- Single Family New Construction properties increased in value from $8M pre-flood to $24M in 2015, an increase of $14M from FY 2014.
- Over 1K families (over half elderly or disabled) were served through Section 8 housing programs with $5M in rental assistance paid directly to Linn and Benton county landlords during FY 2015.

Recent Accomplishments

- Completion of 4 EnvisionCR initiatives, since the City's new comprehensive plan was adopted January 2015.
- Created new one-page application for the City's Economic Development Programs and adopted updates, including the new Local Match and Green Building Programs (February 2015).
- Six of nine active Neighborhood Associations attained Neighborhood Certification and one new Neighborhood Association was created in the Westdale area (June 2015).
- Hosted Solar Readiness Workshop for local jurisdictions to identify ways of making permitting and installation more cost efficient (June 2015).
- Metropolitan Transportation Planning staff worked with jurisdictions to update Connection 2040, the long-range plans which guides investment of federal transportation funding in the metro area (July 2015).

Future Challenges & Opportunities

- Implement Historic Preservation Plan, with revised City codes and policies to protect historic resources.
- Work together with local developers, consultants, and residents on a new Zoning Code with strong focus on design, compatibility, and intensity.
- Develop a Neighborhood Action Plan for the Northwest Neighborhood which builds on the Greenway and Viable Business Corridor plans.
- Work with property owners along Mount Vernon Road on a comprehensive Corridor Action Plan.
- State and Regional presentations on the City's Historic Preservation Program's connection to sustainability.
- Implement #CRYOUth Program for youth perspective on annual EnvisionCR updates.

Goals, Objectives, Measures

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

Department Goal	Encourage economic vitality.				
Department Objective	Provide economic development programs to encourage projects that benefit the community with jobs, property tax base, or quality of life amenities.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Amount of private investment	$100M	$78.296M	$170M	$100M	$100M
Number of jobs created/retained	300+ jobs annually	100	356	300	300

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

Department Goal	Provide wide range of quality affordable housing options.				
Department Objective	Workforce housing in core neighborhoods to support businesses and create 24 hours a day 7 days a week vitality.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Construction of new dwelling units (rental and owner occupied)	125 units annually	141	317	135	230

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	323,137	309,877	489,942	180,065	58%
Expenditures					
Personal Services	790,521	1,041,589	1,241,116	199,527	
Discretionary	47,598	73,517	73,517	-	
Fleet & Facilities	65,144	69,725	65,192	(4,533)	
Non-Discretionary	406,615	2,905	2,316	(589)	
Capital Outlay	2,639	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,312,517	1,187,736	1,382,141	194,405	16%
Net	(989,380)	(877,859)	(892,199)	(14,339)	

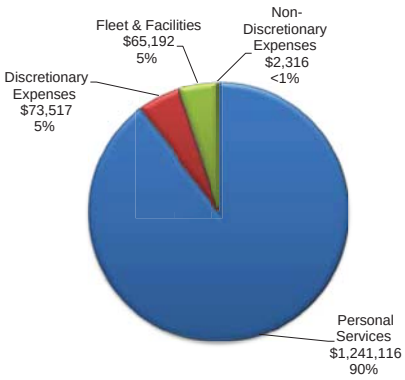
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
14.60	13.60	0.00	13.60	(1.00)

Highlight of Budget Changes

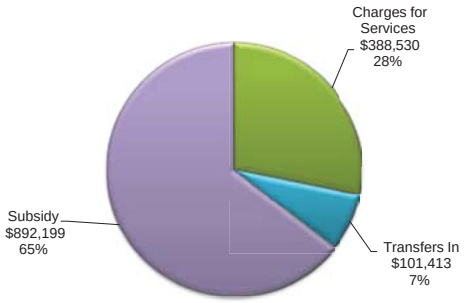
Revenues and Expenditures

- The increase in personal services is related to 3 FTEs that were added to the department in calendar 2015. This includes 2 Metropolitan Planning Organization funded FTEs and 1 Economic Development Analyst FTE funded from economic development funds.
- The FY 2017 budget includes the elimination 1 vacant Planner II FTE. With the addition of new Metropolitan Planning Organization funded staff in calendar 2015, existing department staff will now take on more non-Metropolitan Planning Organization related duties allowing for this position to be eliminated.
- The changes in revenue are associated with the fore mentioned changes in positions.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	45,710	-	4,290	-	-	-	
Total Intergovernmental Grants		45,710	-	4,290	-	-	-	0%
Charges for Services								
Recording Fees	431002	268	154	106	-	-	-	
Printing & Duplicating of Form	431006	1	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	69,130	72,928	79,678	95,091	77,855	(17,236)	
Admin Charges - External	431012	139,537	151,589	239,048	214,786	310,675	95,889	
Total Charges for Services		208,936	224,671	318,833	309,877	388,530	78,653	25%
Transfers In								
Operating Transfer In - Inter	483001	17,623	-	-	-	101,413	101,413	
Total Transfers In		17,623	-	-	-	101,413	101,413	100%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	14	-	-	-	
Total Other Revenue		-	-	14	-	-	-	0%
Total Revenues		272,269	224,671	323,137	309,877	489,942	180,065	58%
Expenditures								
Personal Services								
Total Personal Services		733,845	698,348	790,521	1,041,589	1,241,116	199,527	19%
Discretionary Expenses								
Advertising & Marketing	521100	3,713	5,991	2,836	5,295	4,500	(795)	
External Contracted Labor	521105	6,000	4,500	1,192	-	1,000	1,000	
Health Services	521106	36	72	88	-	-	-	
Legal Services	521107	328	-	-	-	-	-	
Other Professional Services	521108	-	694	82	5,000	5,000	-	
Computer Software Maintenance	522101	-	-	663	-	-	-	
IT Services - External	522102	849	-	668	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	658	3,020	2,000	(1,020)	
Phone Services	523107	2,222	1,711	1,445	1,800	1,800	-	
Rental of Equip & Vehicles	524101	125	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	10,270	7,178	9,297	11,360	11,000	(360)	
Awards & Recognition	531102	-	25	-	-	-	-	
Books & Subscriptions	531103	99	9	397	1,000	1,000	-	
Computer Supplies	531106	93	65	383	2,000	2,000	-	
Equipment/Furniture/Fixtures	531109	-	40	2,744	3,000	3,000	-	
Miscellaneous Supplies	531114	57	-	22	444	444	-	
Office Supplies	531116	2,997	2,176	3,620	11,000	7,000	(4,000)	
Program Supplies	531118	-	-	35	-	-	-	
Sign & Signal Supplies	531120	89	244	-	-	-	-	
Uniforms	531123	301	74	-	-	-	-	
Personal Protective Gear	531124	129	94	58	-	-	-	
Conferences, Training, Travel	542102	20,089	26,982	13,551	20,462	26,073	5,611	
Dues & Memberships	542103	2,043	2,568	2,916	5,000	4,000	(1,000)	
Entertainment Expense	542104	-	299	1,292	-	-	-	
Licensing Fees	542106	-	-	30	-	-	-	
Postage & Freight	542108	2,213	2,896	2,181	3,636	2,600	(1,036)	
Recording/Filing Fees/Permits	542110	1,289	1,619	1,690	500	1,500	1,000	
Mileage Reimbursement	542111	303	1,703	202	-	600	600	
Bad Debt Expense	542114	-	-	1,549	-	-	-	
Total Discretionary Expenses		53,244	58,939	47,598	73,517	73,517	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	-	68	-	-	-	
Rental of Land & Buildings	524100	-	63,329	65,026	69,725	65,192	(4,533)	
City Fleet Rental Charges	524102	25	275	50	-	-	-	
Total Fleet & Facilities		25	63,604	65,144	69,725	65,192	(4,533)	-7%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Non-Discretionary Expenses								
City Accounting Services	521113	66,640	51,250	58,157	-	-	-	
City Inter Department Charges	521114	39,788	50,953	47,046	-	-	-	
City Information Tech Services	522109	202,808	246,407	295,307	-	-	-	
Liability Insurance	525104	3,629	2,686	2,374	2,905	2,316	(589)	
Property Insurance	525107	612	-	3,006	-	-	-	
Gasoline Fuel	532101	167	173	725	-	-	-	
Total Non-Discretionary Expenses		313,644	351,469	406,615	2,905	2,316	(589)	-20%
Capital Outlay								
Vehicles, Equipment, Software	554000	17,617	-	-	-	-	-	
Controlled assets	556000	-	-	2,639	-	-	-	
Total Capital Outlay		17,617	-	2,639	-	-	-	0%
Total Expenditures		1,118,375	1,172,360	1,312,517	1,187,736	1,382,141	194,405	16%
Net Revenues over/(under) Expenditures		(846,106)	(947,690)	(989,380)	(877,859)	(892,199)	(14,339)	

Development Services Department Sections

- Development Services
- Administration

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

Department Description

The **Development Services** Department provides land and economic development services to the community. The Development Services project team provides comprehensive reviews of new development and re-development projects submitted to the City, ensuring responsive and efficient service to the development community.

Through **Administration**, the Development Services project team coordinates closely with these city departments also serving land development functions: Public Works, Community Development, Building Services, and Utilities.

Statistics – *Did you know?*

- The Development Services Department received nearly 1K commercial building permit requests in FY 2015 equating to a total valuation over $168M. This includes commercial remodels and new construction projects.
- The City of Cedar Rapids received 256 applications for new site development projects in FY 2015.

Recent Accomplishments

- In 2015, the Development Services Department added key staff and job responsibilities to more efficiently and effectively meet the needs of local developers while promoting higher quality and more sustainable land development projects.
- The Development Services Department worked with the private sector to commence construction in 2015 on the redevelopment of several large, under-utilized commercial properties including Westdale Mall, the former Kmart West site, the former Nash Finch site on Blairs Ferry Road NE, and the new CRST Headquarters located downtown.

Future Challenges & Opportunities

- Work to further simplify and streamline the land development process through the use of new technology, applicant feedback sessions, and customer service training.
- Continue to develop the Department to serve as an innovator in the public sector's contribution and service to economic development.

Goals, Objectives, Measures

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

Department Goal	Provide for ease and continuity in the development process.				
Department Objective	Efficiently manage applications to assist development projects and avoid unnecessary delays.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
# of days for final site plan approval	30 or less	43	39	35	30

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

Department Goal	Create an environment for private investment				
Department Objective	Cultivate a confidence in the future of Cedar Rapids and continue the momentum of redevelopment and recovery.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Valuation of commercial building permits	$150M	$148M	$168M	$160M	$165M

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	1,118,500	532,121	441,456	(90,666)	-17%
Expenditures					
Personal Services	1,137,848	1,257,388	1,353,469	96,081	
Discretionary	24,605	34,500	32,000	(2,500)	
Fleet & Facilities	2,579	2,409	2,137	(272)	
Non-Discretionary	111,621	6,550	5,462	(1,088)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,276,653	1,300,847	1,393,068	92,221	7%
Net	(158,153)	(768,726)	(951,612)	(182,886)	

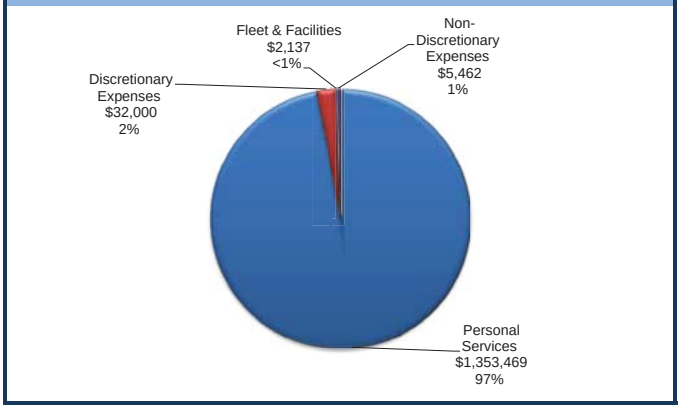
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
14.00	13.00	0.00	13.00	(1.00)

Highlight of Budget Changes

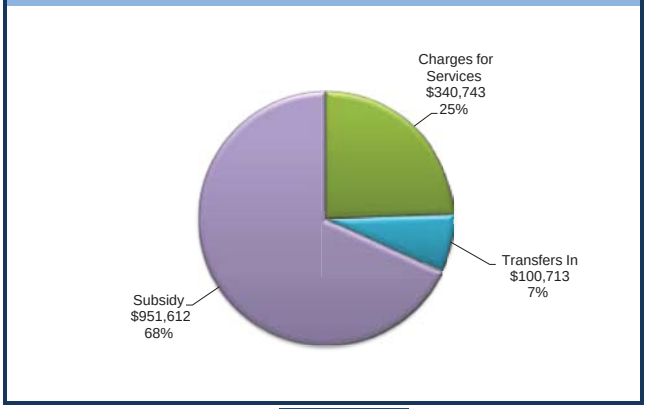
Revenues & Expenditures

- The increase in personal services is mainly related to 4 FTEs that were reallocated from Building Services Department in FY 2015. Also in FY 2015, 1 FTE transferred to the City Manager Department from the Development Services Department. Associated discretionary budget of $2500 and revenue was reallocated as well.
- The FY 2017 budget includes the elimination 1 vacant Executive Administrator of Development Services FTE. With the reorganization of the Assistant City Manager position this position is no longer needed.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Recording Fees	431002	-	-	164	-	-	-	
Admin Charges - City Mgr Depts	431007	-	812,219	914,485	330,835	340,743	9,908	
Admin Charges - Commissions	431011	-	3,262	3,977	-	-	-	
Admin Charges - External	431012	-	954	550	-	-	-	
Total Charges for Services		-	816,435	919,176	330,835	340,743	9,908	3%
Transfers In								
Operating Transfer In - Inter	483001	54,742	154,570	199,324	201,286	100,713	(100,574)	
Total Transfers In		54,742	154,570	199,324	201,286	100,713	(100,574)	-50%
Total Revenues		54,742	971,005	1,118,500	532,121	441,456	(90,666)	-17%
Expenditures								
Personal Services								
Total Personal Services		527,433	965,203	1,137,848	1,257,388	1,353,469	96,081	8%
Discretionary Expenses								
Advertising & Marketing	521100	-	20	392	-	-	-	
Health Services	521106	-	68	180	-	-	-	
Other Professional Services	521108	-	1,522	-	5,000	5,000	-	
Phone Services	523107	602	1,419	636	1,000	1,000	-	
Rental of Equip & Vehicles	524101	-	-	90	-	-	-	
Appraisal, Recording, Abstract	525100	-	128	-	-	-	-	
Printing, Binding, & Duplicate	525102	855	1,416	2,373	2,000	2,000	-	
Awards & Recognition	531102	-	-	8	-	-	-	
Books & Subscriptions	531103	44	59	743	1,000	1,000	-	
Computer Supplies	531106	-	1,036	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	-	1,507	643	1,500	1,500	-	
Photography Supplies	531110	120	-	-	-	-	-	
Office Supplies	531116	375	717	376	2,000	2,000	-	
Uniforms	531123	-	19	-	-	-	-	
Personal Protective Gear	531124	136	-	3	-	-	-	
Conferences, Training, Travel	542102	1,969	14,924	16,801	16,500	14,000	(2,500)	
Dues & Memberships	542103	300	1,164	2,066	3,000	3,000	-	
Licensing Fees	542106	-	100	-	-	-	-	
Postage & Freight	542108	-	950	48	-	-	-	
Recording/Filing Fees/Permits	542110	32	108	218	-	-	-	
Mileage Reimbursement	542111	261	215	30	1,500	1,500	-	
Total Discretionary Expenses		4,694	25,371	24,605	34,500	32,000	(2,500)	-7%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	-	2,554	2,409	2,137	(272)	
City Fleet Rental Charges	524102	-	100	25	-	-	-	
Total Fleet & Facilities		-	100	2,579	2,409	2,137	(272)	-11%
Non-Discretionary Expenses								
City Accounting Services	521113	6,335	16,317	18,105	-	-	-	
City Inter Department Charges	521114	180	56,268	34,206	-	-	-	
City Information Tech Services	522109	-	-	54,071	-	-	-	
Liability Insurance	525104	-	-	5,076	6,075	5,060	(1,015)	
Gasoline Fuel	532101	54	188	163	475	402	(73)	
Total Non-Discretionary Expenses		6,569	72,773	111,621	6,550	5,462	(1,088)	-17%
Transfers Out								
Transfer Out-Inter	571100	-	5,054	-	-	-	-	
Total Transfers Out		-	5,054	-	-	-	-	0%
Total Expenditures		538,696	1,068,501	1,276,653	1,300,847	1,393,068	92,221	7%
Net Revenues over/(under) Expenditures		(483,954)	(97,496)	(158,153)	(768,726)	(951,612)	(182,886)	

Parks and Recreation Department Sections

- Parks
- Forestry
- Recreation
- Aquatics

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

Department Description

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

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

Statistics – *Did you know?*

- More than 149K people visited the 5 outdoor pools during the 9-week 2015 summer season.
- Park pavilion rentals average over 1K rentals in 24 pavilions hosting about 55K individuals each year.
- Park operations currently maintains over 3K acres including 96 named parks and 23.3 miles of trails.
- 28K hours were worked by volunteers for parks and recreation services in the past year.
- The Noelridge Greenhouse grows over 65K plants for beautification of City properties each year.
- The Usher's Ferry Lodge had 5K people use it since opening October 2014.
- Over 870 acres of right-of-way mowed were in FY 2015.
- Over 50K individuals "played ball" on the City's baseball/softball diamonds in 2015.

Recent Accomplishments

- Construction of Northwest Recreation Center is underway and joint use agreement with Cedar Rapids Community School District is in place (Summer 2015).
- Renovation of Greene Square Park completed Fall 2015.
- Reorganizing of forestry and right-of-way mowing to Parks from Public Works in Spring 2015.
- Construction of Seminole Valley cross county course completed Fall 2015.

Future Challenges & Opportunities

- Implementation of Americans with Disability Act facility requirements.
- Trail maintenance and funding for future and existing segments.
- Strategic conversion of park turf with warm season native prairie or forest restoration.
- Local option sales tax aquatic funds to be spent in 1 year while maintenance and upgrades continue.
- Determine the funding and phasing of greenway park improvements.

Goals, Objectives, Measures

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

Department Goal	Develop and foster an engaged community.				
Department Objective	Serve as many people as possible with facilities and programs.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Number of people served	1M or more	1,022,554	1,386,608	1,500,000	1,800,000

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

Department Goal	Develop and foster an engaged community.				
Department Objective	Optimize the utilization of volunteers by increasing hours annually over prior year.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Number of volunteer hours	30K or more	27,817	30,891	31,500	34K

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	3,217,763	3,572,334	4,983,630	1,411,296	40%
Expenditures					
Personal Services	5,609,137	5,331,391	8,009,809	2,678,418	
Discretionary	2,060,799	1,985,197	1,981,560	(3,637)	
Fleet & Facilities	1,054,789	843,976	1,383,628	539,652	
Non-Discretionary	1,964,680	797,261	827,531	30,270	
Capital Outlay	152,197	114,296	58,058	(56,238)	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	10,841,602	9,072,121	12,260,586	3,188,465	35%
Net	(7,623,840)	(5,499,787)	(7,276,956)	(1,777,168)	

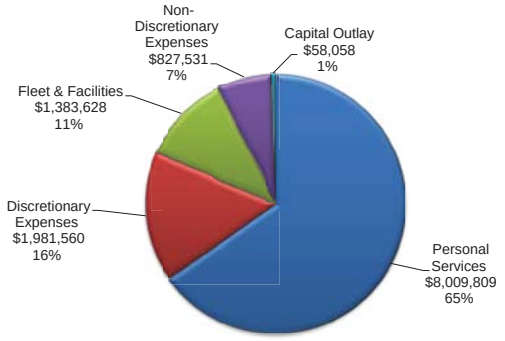
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
138.27	138.24	0.00	138.24	(0.03)

Highlight of Budget Changes

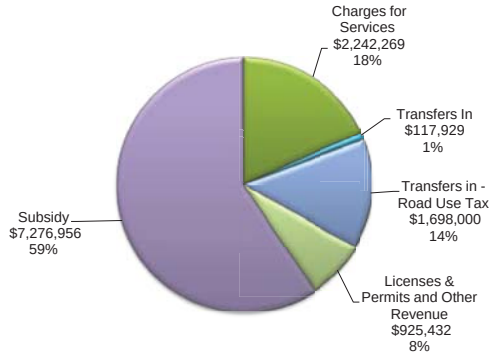
Revenues & Expenditures

- Aquatics revenue was reduced $170K based on historical trends (funding request).
- The revenue budget was increased by $57K for support provided to Solid Waste & Recycling for the leaf collection program.
- FY 2017 will be the first fiscal year with operational budget for the NW recreation center. $75K has been allocated to fund custodial services and $110K for other operational costs (funding request). The $110K is the net of revenues and expenditures that will be added to the budget for NW recreation center programming along with reductions related to the closing of the Ambroz facility.
- In FY 2015 the forestry and mowing programs transitioned to the Parks and Recreation Department. As a result the following budget was reallocated to Parks and Recreation.
    - 13.25 forestry FTEs and 11 mowing FTEs including $17K in overtime
    - $78K in discretionary expenses, and associated fleet, facility, and fuel budget
    - $15K in revenue associated with charges for services and $1.7M of road use tax revenue
- The budget includes a decrease for amphitheater revenue ($154K) and expenses ($145K) to $876K annual budget based on projections provided by the department. A small profit is projected.
- In FY 2016, $127K was budgeted for an urban core maintenance program. With the expenses finalized, the budget in FY 2017 has been reallocated from non-discretionary expenses to personal services.
- Minor changes were made to seasonal FTES resulting in a net decrease of .03 FTEs in order to remain within the budget allocated.
- Included in the budget is a $5600 decrease in discretionary budget to offset a FY 2015 position change.
- Transfers in and capital outlay includes funding from prior year aquatics pool LOST revenue for capital equipment purchases ($49K).

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Permits	411014	15,024	21,583	23,161	21,000	21,000	-	
Total Licenses & Permits		15,024	21,583	23,161	21,000	21,000	-	0%
Intergovernmental Grants								
State Operating	422001	2,000	1,231	-	-	-	-	
Local Govt Grants	423000	5,919	2,244	3,793	-	-	-	
Community Credits	423001	6,686	11,542	7,866	-	-	-	
Total Intergovernmental Grants		14,604	15,017	11,659	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	15,627	17,781	25,308	4,000	74,000	70,000	
Other Charges for Services	431010	-	20,103	673,317	-	-	-	
Admin Charges - Commissions	431011	-	12,000	12,000	-	-	-	
Admin Charges - External	431012	10,550	1,873	1,130	-	1,700	1,700	
Vending Sales	431301	32,634	27,487	26,530	24,650	27,650	3,000	
Concession Sales	431302	286,911	355,863	275,243	661,252	623,802	(37,450)	
Registration Fees	431303	441,242	429,976	512,987	510,495	490,495	(20,000)	
Admission Fees	431305	336,545	298,878	301,900	516,953	410,566	(106,387)	
League Fees	431306	91,857	89,855	126,283	92,085	110,085	18,000	
Tournament Fees	431307	11,791	12,000	5,020	23,000	5,000	(18,000)	
School Fees	431308	768	555	402	-	-	-	
Special Fees	431309	37,663	37,071	37,752	37,650	40,650	3,000	
Pass Fees	431311	466,223	419,790	416,535	515,518	434,321	(81,197)	
Gift Certificate Sales	431312	(515)	136	(140)	-	-	-	
Will Call Fees	431313	-	23,617	107	-	-	-	
Advertising Income	431314	-	-	-	121,000	24,000	(97,000)	
Sale of Recycleable	432002	4,770	4,500	7,580	-	-	-	
Total Charges for Services		1,736,065	1,751,483	2,421,954	2,506,603	2,242,269	(264,334)	-11%
Transfers In								
Operating Transfer In - Inter	483001	142,577	202,783	298,619	152,469	1,815,929	1,663,460	
Total Transfers In		142,577	202,783	298,619	152,469	1,815,929	1,663,460	1091%
Other Revenue								
Land Rental	461000	132,560	153,734	160,237	140,679	140,724	45	
Building Rental	461001	85,283	128,881	150,216	290,554	209,514	(81,040)	
Other Rental	461002	112,889	183,400	117,907	225,739	339,064	113,325	
Contributions & Donations	471002	16,238	21,550	22,928	16,850	16,850	-	
Sale of Inventory	471003	4,087	2,877	2,848	-	-	-	
Damage Recoveries	471004	5,102	216	1,950	-	-	-	
Other Miscellaneous Revenue	471005	6,060	68,090	6,518	218,440	198,280	(20,160)	
Cash Over (Under)	471007	498	411	(234)	-	-	-	
Sale of Fixed Assets	482001	67	1,355	-	-	-	-	
Total Other Revenue		362,783	560,514	462,370	892,262	904,432	12,170	1%
Total Revenues		2,271,054	2,552,244	3,217,763	3,572,334	4,983,630	1,411,296	40%
Expenditures								
Personal Services								
Total Personal Services		5,093,490	5,022,715	5,609,137	5,331,391	8,009,809	2,678,418	50%
Discretionary Expenses								
Advertising & Marketing	521100	6,242	30,190	14,610	151,037	77,787	(73,250)	
Consulting & Technical Service	521104	-	-	-	217	217	-	
External Contracted Labor	521105	5,683	13,575	613,283	424,394	429,819	5,426	
Health Services	521106	528	352	751	1,200	575	(625)	
Other Professional Services	521108	34,007	31,379	18,910	23,295	24,198	903	
External Banking/Financial Fee	521109	26,499	26,518	25,935	25,560	27,825	2,265	
Security Services	521110	7,680	18,537	14,292	16,980	12,300	(4,680)	
Management Services	521111	-	35,982	51,236	51,337	55,500	4,163	
Collection Agency Services	521112	18	-	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Computer Software Maintenance	522101	9,445	7,493	9,179	8,925	8,925	-	
IT Services - External	522102	10,915	4,561	3,206	1,450	1,450	-	
Radio Maintenance	522103	3,794	(4,007)	20,716	7,925	7,925	-	
Building & Grounds Services	522104	63,840	56,760	59,210	70,760	65,160	(5,600)	
Furniture, Equip, Fixture Serv	522105	9,951	15,594	12,842	16,150	16,650	500	
Vehicles & Rolling Equip Serv	522106	418	1,043	1,641	1,221	1,221	-	
Fiber Optic Network	523101	159	-	-	-	-	-	
Landfill Fees	523102	15,228	20,313	33,531	12,230	51,230	39,000	
Recycling Fees	523104	899	-	-	3,000	-	(3,000)	
Sewer Services	523105	504	-	-	-	-	-	
Phone Services	523107	31,753	32,374	33,502	34,851	35,887	1,036	
Water	523108	-	-	2,023	-	-	-	
Rental of Equip & Vehicles	524101	12,605	33,575	20,949	262,673	273,227	10,554	
Appraisal, Recording, Abstract	525100	-	2,000	-	-	-	-	
Printing, Binding, & Duplicate	525102	12,687	11,417	13,444	13,847	14,457	610	
Other Insurance	525105	-	4,598	4,181	9,180	19,696	10,516	
Other Purchased Services	525106	-	33,684	-	3,750	-	(3,750)	
Animal Supplies	531101	8,195	7,113	6,876	6,800	6,800	-	
Awards & Recognition	531102	-	30	-	60	259	199	
Books & Subscriptions	531103	175	1,523	917	2,900	3,566	666	
Chemical Supplies	531104	83,780	111,134	87,821	95,638	96,438	800	
Cleaning & Janitorial Supplies	531105	19,323	37,932	22,950	43,234	31,984	(11,250)	
Computer Supplies	531106	-	171	138	-	-	-	
Concession Supplies	531107	158,364	128,984	130,518	148,500	148,500	-	
Equipment/Furniture/Fixtures	531109	60,230	69,436	76,000	57,987	70,987	13,000	
Photography Supplies	531110	42	944	20	700	750	50	
Landscaping Materials	531112	35,699	49,024	39,867	43,005	51,880	8,875	
Cost of Goods Sold	531113	8,258	26,844	10,291	99,816	79,192	(20,624)	
Miscellaneous Supplies	531114	-	-	-	505	505	-	
Office Supplies	531116	15,117	11,850	23,522	14,190	14,190	-	
Paint Supplies	531117	9,671	8,186	13,211	11,776	11,826	50	
Program Supplies	531118	59,239	69,864	115,641	72,213	72,213	-	
Shop Supplies	531119	15,794	14,747	11,714	21,036	25,036	4,000	
Sign & Signal Supplies	531120	4,415	7,032	7,959	8,989	8,989	-	
Street & Sewer Materials	531121	49	126	-	-	-	-	
Uniforms	531123	5,903	5,146	8,495	4,810	7,060	2,250	
Personal Protective Gear	531124	10,385	13,550	12,880	8,775	12,325	3,550	
Kerosene	532102	18	144	1,447	-	-	-	
LP Gas	532103	2,713	4,820	8,807	4,525	4,525	-	
Oil	532104	450	864	309	830	2,170	1,340	
Other Lubricants	532106	763	1,570	1,472	1,500	1,750	250	
Building & Grounds Supplies	533100	63,116	84,980	83,490	75,608	69,308	(6,300)	
Furniture, Equipment, Fixtures	533101	57,477	64,893	52,584	46,638	57,438	10,800	
Vehicle & Rolling Equip Parts	533102	16,929	19,074	15,101	18,752	18,752	-	
Tires & Tubes	533103	136	184	89	960	960	-	
Grants & Contributions	541106	285,171	284,318	291,855	-	-	-	
Operating Subsidy	541107	-	38,000	-	-	-	-	
Animals	542100	-	150	-	-	-	-	
Conferences, Training, Travel	542102	16,277	23,731	23,124	23,949	28,374	4,425	
Dues & Memberships	542103	3,264	4,400	5,631	7,020	7,220	200	
Entertainment Expense	542104	2,240	4,108	-	-	-	-	
Settlement	542105	5,000	-	-	-	-	-	
Licensing Fees	542106	417	2,268	435	250	265	15	
Miscellaneous Costs	542107	-	5,472	60	200	200	-	
Postage & Freight	542108	4,148	4,646	5,676	11,919	11,919	-	
Recording/Filing Fees/Permits	542110	9,608	8,493	6,400	8,330	8,330	-	
Mileage Reimbursement	542111	23	864	-	1,900	1,900	-	
Talent Fee Expense	542113	1,825	1,425	1,845	1,900	1,900	-	
Bad Debt Expense	542114	5,908	-	40,212	-	-	-	
Total Discretionary Expenses		1,222,974	1,493,978	2,060,799	1,985,197	1,981,560	(3,637)	0%
Fleet & Facilities								
City Facility Maint Services	522107	211,792	238,877	319,381	294,750	356,952	62,202	
City Fleet Services	522108	212,920	274,056	367,111	218,900	395,106	176,206	
Rental of Land & Buildings	524100	300	667	66,483	60,931	82,734	21,803	
City Fleet Rental Charges	524102	227,718	254,068	301,815	269,395	548,836	279,441	
Total Fleet & Facilities		652,730	767,668	1,054,789	843,976	1,383,628	539,652	64%
Non-Discretionary Expenses								
City Accounting Services	521113	397,752	412,100	416,415	-	-	-	
City Inter Department Charges	521114	423,213	504,121	520,718	127,416	110,000	(17,416)	
City Information Tech Services	522109	247,925	288,733	351,703	-	-	-	
Electricity	523100	220,047	248,623	241,821	261,000	258,000	(3,000)	
Natural Gas	523103	58,635	80,629	65,614	65,000	71,000	6,000	
Liability Insurance	525104	27,808	47,694	72,937	60,432	51,179	(9,253)	
Property Insurance	525107	48,173	86,119	99,060	81,538	78,035	(3,503)	
Vehicle Insurance	525108	48,219	65,713	49,026	52,107	73,074	20,967	
Diesel Fuel	532100	58,958	77,882	73,817	67,831	87,359	19,528	
Gasoline Fuel	532101	104,490	97,763	73,569	81,937	98,884	16,947	
Total Non-Discretionary Expenses		1,635,219	1,909,377	1,964,680	797,261	827,531	30,270	4%
Capital Outlay								
Vehicles, Equipment, Software	554000	7,980	40,594	53,086	48,500	11,000	(37,500)	
Controlled assets	556000	27,126	55,209	99,111	65,796	47,058	(18,738)	
Total Capital Outlay		35,106	95,803	152,197	114,296	58,058	(56,238)	-49%
Transfers Out								
Transfer Out-Inter	571100	1,308	-	-	-	-	-	

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Total Transfers Out	1,308	-	-	-	-	-	0%
Total Expenditures	8,640,828	9,289,541	10,841,602	9,072,121	12,260,586	3,188,465	35%
Net Revenues over/(under) Expenditures	(6,369,774)	(6,737,296)	(7,623,840)	(5,499,787)	(7,276,956)	(1,777,168)	

Information Technology Department Sections

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

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

Department Description

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

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

Statistics – *Did you know?*

- Customer support division currently services over 3K computers, phones, and laptops/tablets.
- Information Technology received 7K calls and completed 9K customer service tickets last year.
- Enterprise Application staff supports over 125 applications and manages 3M documents each year.
- Each year Geographic Information Systems division handles over 21K utility locates; maintains over 50 data layers, 101K address points, and 14K street segments supporting Linn County regional 911 system each year. Biannually they update imagery from the 1930's.
- The department added 224 reports and updated 171 reports in FY 2015.

Recent Accomplishments

- Rollout of EnerGov Asset Management for Traffic Engineering (July 2015) and Sewer Maintenance Departments (October 2015).
- Since July 2015, non-public safety departments can review their radio inventory in asset management software.
- Implemented a council agenda management system and security system consolidation (May 2015).
- Replaced Cedar Rapids Police Department video recording system (May 2015) and replaced 20 squad car mobile computers (June 2015).
- Geographic Information System published over 14 interactive web applications with the majority operational on mobile devices (July 2015).
- Upgraded wireless network across all City facilities (May 2015).

Future Challenges & Opportunities

- Energov Asset Management implementation for remaining City departments.
- Implement new Time and Attendance system.
- Implement new City website.
- Migration to new Records Management System for the Police department.
- Implementation of police body cameras.
- Water Department's Customer Care and Billing application upgrade.
- Elimination of User Roaming Profiles mainly for Public Safety to enhance performance for staff that use multiple computers.
- Security assessment to reach goal of a global external security audit.

Goals, Objectives, Measures

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

Department Goal	Maximum uptime of the City core network.				
Department Objective	Meet or exceed industry standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Minimize unintended and unscheduled downtime of City core network	99.999% uptime	99.942% (5 hours, 12 minutes)	99.988% (5 hours, 1 minutes)	99.988%	99.990%

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

Department Goal	Resolve maximum number of calls to service desk on the initial call.				
Department Objective	Meet or exceed industry standards.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Service desk calls resolved within one day	80% or higher	76% of 10,065	66% of 8,520	67%	68%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	4,886,998	1,862,422	1,848,821	(13,601)	-1%
Expenditures					
Personal Services	3,143,303	3,360,389	3,477,480	117,091	
Discretionary	1,687,185	1,748,807	1,908,944	160,137	
Fleet & Facilities	305,839	316,930	311,998	(4,932)	
Non-Discretionary	211,103	9,231	7,471	(1,760)	
Capital Outlay	55,625	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	5,403,054	5,435,357	5,705,893	270,536	5%
Net	(516,057)	(3,572,935)	(3,857,072)	(284,137)	

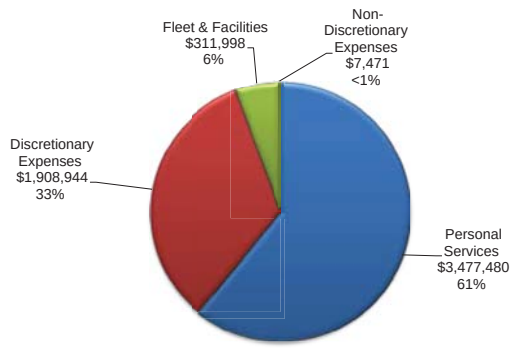
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
34.00	34.00	0.00	34.00	0.00

Highlight of Budget Changes

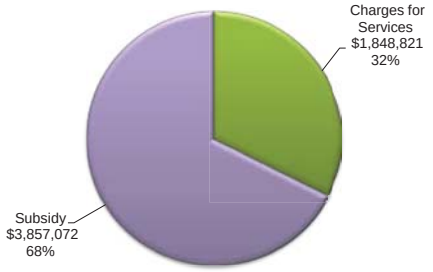
Revenues & Expenditures

- $177K is included in the budget as a funding increase for maintenance costs of new systems such as Energov.
- Included in the budget is a $17K decrease in discretionary budget to offset calendar year 2015 position changes.
- The $14K decrease in revenue is a result of changes in personal services in calendar 2015 and the associated charges for services.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Sale of Maps / Publications	431005	3,169	1,549	1,936	3,200	3,200	-	
Admin Charges - City Mgr Depts	431007	3,505,157	4,043,152	4,695,531	1,689,024	1,688,325	(698)	
Admin Charges - Commissions	431011	39,781	58,009	61,033	13,841	16,098	2,257	
Admin Charges - External	431012	72,962	88,915	122,269	156,357	141,198	(15,159)	
Vending Sales	431301	150	172	-	-	-	-	
Total Charges for Services		3,621,219	4,191,798	4,880,769	1,862,422	1,848,821	(13,601)	-1%
Transfers In								
Operating Transfer In - Inter	483001	8,000	-	-	-	-	-	
Total Transfers In		8,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	69	2	2	-	-	-	
Damage Recoveries	471004	-	35,018	-	-	-	-	
Other Miscellaneous Revenue	471005	2,000	407	226	-	-	-	
Sale of Fixed Assets	482001	-	-	6,000	-	-	-	
Total Other Revenue		2,069	35,427	6,229	-	-	-	0%
Total Revenues		3,631,287	4,227,225	4,886,998	1,862,422	1,848,821	(13,601)	-1%
Expenditures								
Personal Services								
Total Personal Services		2,607,098	2,874,625	3,143,303	3,360,389	3,477,480	117,091	3%
Discretionary Expenses								
Advertising & Marketing	521100	205	-	425	500	500	-	
Health Services	521106	592	544	4,203	500	500	-	
Other Professional Services	521108	56,643	141,953	78,474	150,000	132,737	(17,263)	
Computer Hardware	522100	31,018	110,410	107,825	100,000	147,680	47,680	
Computer Software Maintenance	522101	557,250	767,693	959,618	940,000	1,069,720	129,720	
IT Services - External	522102	167,141	111,551	174,971	164,395	164,395	-	
Radio Maintenance	522103	-	405	1,728	1,000	1,000	-	
Building & Grounds Services	522104	631	700	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	20	2,096	-	1,500	1,500	-	
Recycling Fees	523104	37	114	63	-	-	-	
Phone Services	523107	184,167	264,226	183,290	250,000	250,000	-	
Rental of Equip & Vehicles	524101	33,602	540	-	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	5,260	1,886	2,001	2,500	2,500	-	
Books & Subscriptions	531103	141	406	52	750	750	-	
Computer Supplies	531106	20,148	23,891	18,486	25,000	25,000	-	
Equipment/Furniture/Fixtures	531109	21,535	25,082	33,651	23,000	23,000	-	
Miscellaneous Supplies	531114	(13)	-	-	-	-	-	
Office Supplies	531116	7,110	7,569	4,364	7,500	7,500	-	
Shop Supplies	531119	56	-	33	-	-	-	
Sign & Signal Supplies	531120	808	-	-	-	-	-	
Personal Protective Gear	531124	365	36	25	-	-	-	
Building & Grounds Supplies	533100	-	95	-	-	-	-	
Furniture, Equipment, Fixtures	533101	65	-	-	-	-	-	
Conferences, Training, Travel	542102	63,833	70,500	65,285	73,412	73,412	-	
Dues & Memberships	542103	262	267	339	750	750	-	
Miscellaneous Costs	542107	538	-	-	500	500	-	
Postage & Freight	542108	265	179	3,455	500	500	-	
Recording/Filing Fees/Permits	542110	-	-	308	-	-	-	
Mileage Reimbursement	542111	8,312	5,579	2,886	6,000	6,000	-	
Bad Debt Expense	542114	-	-	45,704	-	-	-	
Total Discretionary Expenses		1,159,993	1,535,722	1,687,185	1,748,807	1,908,944	160,137	9%
Fleet & Facilities								
City Facility Maint Services	522107	26,006	5,803	-	-	-	-	
City Fleet Services	522108	330	-	-	-	-	-	
Rental of Land & Buildings	524100	208,447	215,949	305,651	316,930	311,998	(4,932)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
City Fleet Rental Charges	524102	-	100	188	-	-	-	
Total Fleet & Facilities		234,783	221,852	305,839	316,930	311,998	(4,932)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	69,300	56,432	54,315	-	-	-	
City Inter Department Charges	521114	112,127	135,875	147,018	-	-	-	
Electricity	523100	14,797	11,060	895	-	-	-	
Natural Gas	523103	811	1,947	31	-	-	-	
Liability Insurance	525104	11,627	6,731	7,961	9,150	7,402	(1,748)	
Property Insurance	525107	-	873	864	-	-	-	
Vehicle Insurance	525108	300	-	-	-	-	-	
Diesel Fuel	532100	-	27	-	-	-	-	
Gasoline Fuel	532101	10	174	19	81	69	(12)	
Total Non-Discretionary Expenses		208,973	213,119	211,103	9,231	7,471	(1,760)	-19%
Capital Outlay								
Vehicles, Equipment, Software	554000	31,335	135,580	45,775	-	-	-	
Controlled assets	556000	17,875	5,200	9,850	-	-	-	
Total Capital Outlay		49,210	140,780	55,625	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	38,854	-	-	-	-	
Total Transfers Out		-	38,854	-	-	-	-	0%
Total Expenditures		4,260,056	5,024,952	5,403,054	5,435,357	5,705,893	270,536	5%
Net Revenues over/(under) Expenditures		(628,769)	(797,727)	(516,057)	(3,572,935)	(3,857,072)	(284,137)	

Finance Department Sections

- Finance Operations
- Analyst
- Risk Management
- Contract Management

The Finance Director is responsible for the Finance Department.

Department Description

The Finance Department is responsible for the accurate and timely recording of all financial transactions of the City and safeguarding the City's assets and financial resources.

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

Statistics – *Did you know?*

- City policy is to maintain a minimum of 25% of the next year's general fund operating expenditure budget in reserves. At the end of FY 2015, the City was maintaining 35% in general fund reserves.
- The State of Iowa limits the amount of debt a City can incur to 5% of assessed value. At the end of FY 2015, the City was using 65% of its debt limit.
- The City's investment program earned over $1M in FY2015.
- General Accounting managed 105 active grants in FY2015 while generating 956 grant reimbursements totaling $80M.
- Accounts Payable transactions totaling 98K in FY2015.
- Finance issued 14K accounts payable payments, 41K payroll advices, and 61K accounts receivable invoices during FY2015.

Recent Accomplishments

- Moody's Investors Services has rated the City Aa1 for general obligation bonds, in May 2015.
- Moody's Investors Services has rated the City Aa2 for revenue bonds, in May 2015.
- Received Certificate of Achievement in Financial Reporting for FY 2014, in June 2015.
- Received Certificate of Achievement in Budget for FY 2016.

Future Challenges & Opportunities

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

Goals, Objectives, Measures

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

Department Goal	Maintain 25% or greater general fund reserve balance.
Department Objective	General fund operations does not impact 25% reserve balance.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
25% or greater general fund reserve	25% or greater	35.1%	34.9%	33.2%	31.6%

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

Department Goal	Maintain debt at 80% or less of allowable state debt limit.
Department Objective	Issue debt at level that will not significantly impact tax rate on an annual basis.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Debt limit of 80% or less of allowable state debt limit	80% or less	70.72%	65.34%	62.98%	59.99%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	3,759,674	1,664,249	1,896,555	232,306	14%
Expenditures					
Personal Services	2,878,909	3,460,393	3,600,064	139,670	
Discretionary	499,617	673,614	673,614	-	
Fleet & Facilities	218,986	234,899	217,990	(16,909)	
Non-Discretionary	446,455	10,562	6,782	(3,780)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	238,482	-	-	-	
	4,282,448	4,379,468	4,498,450	118,981	3%
Net	(522,775)	(2,715,219)	(2,601,895)	113,324	

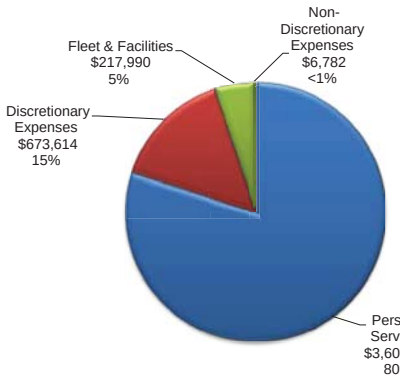
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
39.00	39.00	0.00	39.00	0.00

Highlight of Budget Changes

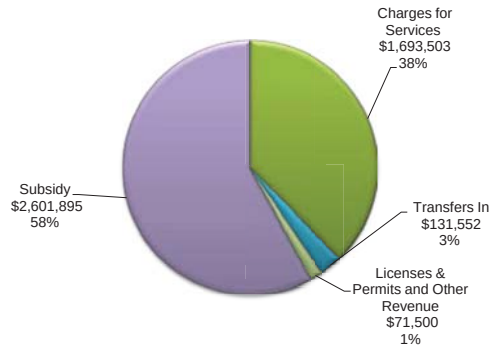
Revenues

Miscellaneous revenue increased $72K based on historical information for pcard rebates.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	343	-	-	-	
State Operating	422001	-	-	46	-	-	-	
Total Intergovernmental Grants		-	-	389	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	99	32	290	-	-	-	
Admin Charges - City Mgr Depts	431007	3,219,343	3,491,443	3,345,963	1,448,783	1,603,555	154,773	
Other Charges for Services	431010	33,628	26,950	9,570	-	-	-	
Admin Charges - Commissions	431011	149,386	114,794	130,026	84,162	89,948	5,786	
Admin Charges - External	431012	-	100	-	-	-	-	
Total Charges for Services		3,402,456	3,633,318	3,485,849	1,532,945	1,693,503	160,559	10%
Transfers In								
Operating Transfer In - Inter	483001	136,062	127,554	125,143	131,305	131,552	247	
Total Transfers In		136,062	127,554	125,143	131,305	131,552	247	0%
Other Revenue								
Penalties	451001	1,770	1,860	1,590	-	-	-	
Other Miscellaneous Revenue	471005	73,240	71,418	146,703	-	71,500	71,500	
Cash Over (Under)	471007	0	-	-	-	-	-	
Total Other Revenue		75,011	73,278	148,293	-	71,500	71,500	100%
Total Revenues		3,613,529	3,834,151	3,759,674	1,664,249	1,896,555	232,306	14%
Expenditures								
Personal Services								
Total Personal Services		2,865,748	2,809,764	2,878,909	3,460,393	3,600,064	139,670	4%
Discretionary Expenses								
Advertising & Marketing	521100	14,709	13,735	12,496	15,250	15,250	-	
Auditing & Accounting Services	521102	92,115	90,950	87,202	108,000	108,000	-	
Health Services	521106	716	464	712	464	464	-	
Legal Services	521107	6,050	2,422	13,066	3,750	3,750	-	
Other Professional Services	521108	1,589	-	-	-	-	-	
External Banking/Financial Fee	521109	214,138	229,700	253,051	230,500	230,500	-	
Computer Hardware	522100	77	(6,519)	-	1,500	1,500	-	
Computer Software Maintenance	522101	77,970	44,843	60,063	200,000	200,000	-	
IT Services - External	522102	155	65	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	1,791	1,021	2,309	2,500	2,500	-	
Phone Services	523107	612	829	608	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	17,548	17,003	14,474	19,500	19,500	-	
Books & Subscriptions	531103	-	69	399	1,750	1,750	-	
Computer Supplies	531106	4,125	1,220	2,959	1,500	1,500	-	
Equipment/Furniture/Fixtures	531109	2,002	915	212	3,000	3,000	-	
Office Supplies	531116	12,658	23,996	11,073	26,850	26,850	-	
Personal Protective Gear	531124	371	38	52	255	255	-	
Furniture, Equipment, Fixtures	533101	-	-	-	2,000	2,000	-	
Conferences, Training, Travel	542102	2,574	5,671	2,766	20,000	20,000	-	
Dues & Memberships	542103	1,969	1,483	1,829	2,300	2,300	-	
Settlement	542105	35	-	-	-	-	-	
Licensing Fees	542106	60	60	30	-	-	-	
Miscellaneous Costs	542107	6,382	853	136	1,420	1,420	-	
Postage & Freight	542108	26,467	25,930	34,180	30,350	30,350	-	
Recording/Filing Fees/Permits	542110	-	725	42	725	725	-	
Mileage Reimbursement	542111	230	271	151	1,000	1,000	-	
Bad Debt Expense	542114	-	-	1,808	-	-	-	
Total Discretionary Expenses		484,342	455,742	499,617	673,614	673,614	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	197,757	218,912	234,899	217,990	(16,909)	
City Fleet Rental Charges	524102	-	-	74	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Total Fleet & Facilities		-	197,757	218,986	234,899	217,990	(16,909)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	51	-	-	-	-	-	
City Inter Department Charges	521114	150,055	181,169	188,183	-	-	-	
City Information Tech Services	522109	166,992	191,195	248,464	-	-	-	
Liability Insurance	525104	14,223	8,895	9,808	10,562	6,782	(3,780)	
Total Non-Discretionary Expenses		331,321	381,259	446,455	10,562	6,782	(3,780)	-36%
Transfers Out								
Transfer Out-Inter	571100	200,000	-	238,482	-	-	-	
Total Transfers Out		200,000	-	238,482	-	-	-	0%
Total Expenditures		3,881,411	3,844,521	4,282,448	4,379,468	4,498,450	118,981	3%
Net Revenues over/(under) Expenditures		(267,883)	(10,370)	(522,775)	(2,715,219)	(2,601,895)	113,324	

Purchasing Department Sections

- Purchasing Services

The Finance Director is responsible for the Purchasing Department.

Department Description

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

Statistics – *Did you know?*

- Total bids issued for goods and services in FY 2015 were 264.
- During FY 2015, the online auction net revenue from the sale of City surplus property was $446K.

Recent Accomplishments

- The division was awarded the Sterling Agency Award by The Institute for Government Procurement for the seventh consecutive year for achieving and maintaining certified staff members in June 2015.
- In FY 2015, the department dedicated staff member time to participate in the I-Green committee; which promotes stewardship of the environment and implements practices that increase the economic, social, and environmental sustainability of our community.

Future Challenges & Opportunities

- Preparing bids and contracts in a timely manner due to increased workload.
- Completing the revision of the City's Procurement Manual.

Goals, Objectives, Measures

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

Department Goal	To encourage and promote competition for city bid projects.
Department Objective	To receive an average of 3 bid submittals for each project.
Objective Time Frame	Working to meet the target/goal in a future budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
To receive an average of 3 submittals for 80% of projects	80%	67.00%	52.81%	60%	60%

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

Department Goal	To encourage and promote competition for city bid projects.
Department Objective	To issue at least 200 bids/proposals.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
To issue 200 bids in the fiscal year	200	227	264	220	220

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	448,580	155,549	164,448	8,899	6%
Expenditures					
Personal Services	374,978	391,857	405,837	13,980	
Discretionary	34,382	52,110	52,110	-	
Fleet & Facilities	20,715	22,482	21,021	(1,461)	
Non-Discretionary	89,211	1,227	1,046	(181)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	519,286	467,676	480,014	12,338	3%
Net	(70,707)	(312,127)	(315,566)	(3,439)	

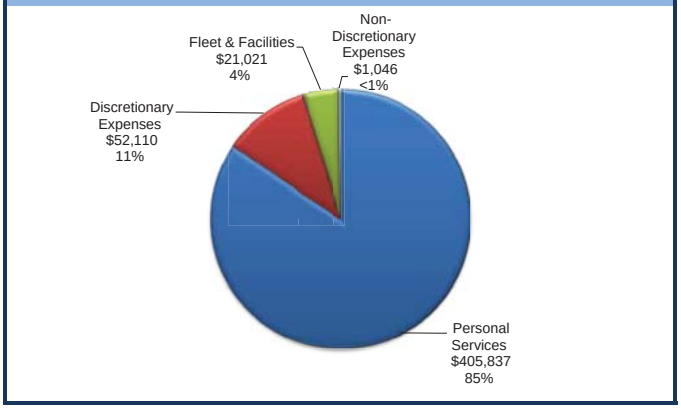
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
4.75	4.75	0.00	4.75	0.00

Highlight of Budget Changes

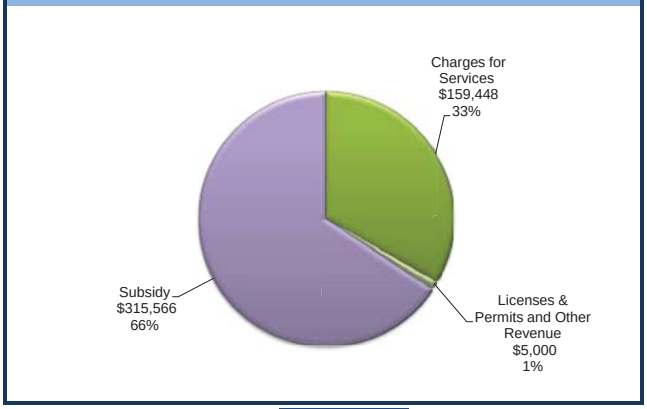
Revenues

Miscellaneous revenue increased $5K based on historical information.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Printing & Duplicating of Form	431006	-	133	-	-	-	-	
Admin Charges - City Mgr Depts	431007	455,925	463,942	440,486	155,549	159,448	3,899	
Admin Charges - Commissions	431011	1,778	1,870	1,776	-	-	-	
Total Charges for Services		457,703	465,945	442,262	155,549	159,448	3,899	3%
Transfers In								
Operating Transfer In - Inter	483001	-	64,773	-	-	-	-	
Total Transfers In		-	64,773	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	9,299	4,971	6,318	-	5,000	5,000	
Total Other Revenue		9,299	4,971	6,318	-	5,000	5,000	100%
Total Revenues		467,002	535,689	448,580	155,549	164,448	8,899	6%
Expenditures								
Personal Services								
Total Personal Services		362,151	366,654	374,978	391,857	405,837	13,980	4%
Discretionary Expenses								
Advertising & Marketing	521100	16	66	-	250	250	-	
External Contracted Labor	521105	20,725	20,519	17,349	22,000	22,000	-	
Health Services	521106	168	132	156	100	100	-	
Other Professional Services	521108	-	-	3,585	-	-	-	
IT Services - External	522102	-	32	8	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	-	700	700	-	
NonCapitalized Project Expense	522110	-	16	-	-	-	-	
Phone Services	523107	-	-	120	200	200	-	
Printing, Binding, & Duplicate	525102	4,725	2,452	2,732	5,260	5,260	-	
Books & Subscriptions	531103	-	-	93	250	250	-	
Equipment/Furniture/Fixtures	531109	(39)	380	637	1,000	1,000	-	
Office Supplies	531116	8,655	10,246	4,472	11,900	11,900	-	
Personal Protective Gear	531124	47	1	1	-	-	-	
Conferences, Training, Travel	542102	5,323	5,114	3,086	6,250	6,250	-	
Dues & Memberships	542103	1,060	1,030	655	1,050	1,050	-	
Postage & Freight	542108	1,524	779	652	1,500	1,500	-	
Mileage Reimbursement	542111	170	60	72	1,650	1,650	-	
Bad Debt Expense	542114	-	-	764	-	-	-	
Total Discretionary Expenses		42,373	40,827	34,382	52,110	52,110	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	20,420	20,715	22,482	21,021	(1,461)	
Total Fleet & Facilities		-	20,420	20,715	22,482	21,021	(1,461)	-6%
Non-Discretionary Expenses								
City Accounting Services	521113	9,967	9,400	18,105	-	-	-	
City Inter Department Charges	521114	15,492	20,774	21,746	-	-	-	
City Information Tech Services	522109	28,061	31,960	48,360	-	-	-	
Liability Insurance	525104	1,459	966	1,000	1,227	1,046	(181)	
Total Non-Discretionary Expenses		54,978	63,100	89,211	1,227	1,046	(181)	-15%
Capital Outlay								
Controlled assets	556000	-	1,566	-	-	-	-	
Total Capital Outlay		-	1,566	-	-	-	-	0%
Total Expenditures		459,502	492,568	519,286	467,676	480,014	12,338	3%
Net Revenues over/(under) Expenditures		7,500	43,121	(70,707)	(312,127)	(315,566)	(3,439)	

Human Resources Department Sections

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

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

Department Description

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

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

Statistics – *Did you know?*

- 63% of employees who were in the high risk category for the 2013 wellness screening, improved their risk status in 2015.
- 88% of City employees are satisfied or very satisfied with their jobs based on the 2014 employee survey.

Recent Accomplishments

- Employee satisfaction of City employees has risen every year for the past 8 years. Employee satisfaction has a direct positive correlation to excellent customer service and employee productivity.

Future Challenges & Opportunities

- Implementing health care reform.
- Continuing to implement process improvements in order to provide services more efficiently.
- Increase the diversity of the City organization in order to maximize creative problem solving.
- Partner with other government and private entities to implement the principles of Blue Zone Healthy Community's initiative.

Goals, Objectives, Measures

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

Department Goal	Minimize employee injuries.
Department Objective	Achieve an injury rate below local government average.
Objective Time Frame	Working to meet the target/goal in a future budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Days away, restricted, transferred rate	2.5	4.39	5.97	5.5	4.5

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

Department Goal	City is staffed with well-trained, competent employees.
Department Objective	Employees rate training as increasing effectiveness on the job.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Average rating of training effectiveness on a scale of 1-5 with 5 being most effective	3.5	4.11	4.36	4.25	4.25

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	1,506,673	675,951	688,490	12,539	2%
Expenditures					
Personal Services	1,237,855	1,347,929	1,388,314	40,385	
Discretionary	113,845	174,727	144,727	(30,000)	
Fleet & Facilities	78,859	82,631	76,643	(5,988)	
Non-Discretionary	224,437	16,890	7,377	(9,513)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,654,996	1,622,177	1,617,061	(5,116)	0%
Net	(148,324)	(946,226)	(928,571)	17,655	

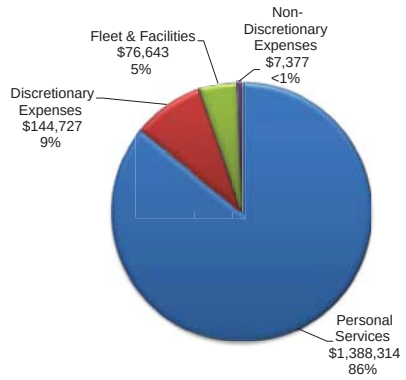
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
15.00	15.00	0.00	15.00	0.00

Highlight of Budget Changes

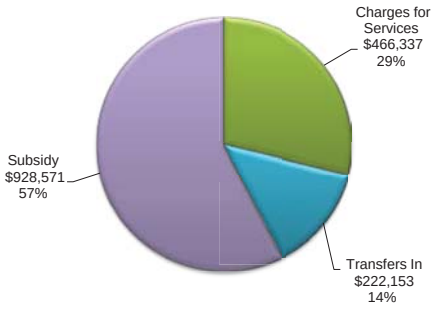
Expenditures

Included in the FY 2016 budget was a one-time increase of $30K for planned contract negotiations. This was removed from the FY 2017 budget.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Laboratory Fees	431003	-	88	-	-	-	-	
Sale of Maps / Publications	431005	131	-	-	-	-	-	
Printing & Duplicating of Form	431006	411	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	1,163,486	1,240,669	1,282,867	453,168	459,037	5,869	
Admin Charges - Commissions	431011	(38,609)	37,369	6,202	3,500	3,500	-	
Admin Charges - External	431012	9,874	9,809	9,163	3,800	3,800	-	
Total Charges for Services		1,135,294	1,287,935	1,298,232	460,468	466,337	5,869	1%
Transfers In								
Operating Transfer In - Inter	483001	211,271	202,097	207,360	215,483	222,153	6,670	
Total Transfers In		211,271	202,097	207,360	215,483	222,153	6,670	3%
Other Revenue								
Other Miscellaneous Revenue	471005	870	-	1,080	-	-	-	
Total Other Revenue		870	-	1,080	-	-	-	0%
Total Revenues		1,347,435	1,490,031	1,506,673	675,951	688,490	12,539	2%
Expenditures								
Personal Services								
Total Personal Services		1,188,474	1,274,901	1,237,855	1,347,929	1,388,314	40,385	3%
Discretionary Expenses								
Advertising & Marketing	521100	2,495	956	712	9,000	9,000	-	
Consulting & Technical Service	521104	-	45	-	-	-	-	
Health Services	521106	57,120	66,439	62,936	65,000	65,000	-	
Legal Services	521107	63,655	27,402	-	10,000	10,000	-	
Other Professional Services	521108	720	3,647	5,969	35,000	5,000	(30,000)	
Security Services	521110	70	-	-	-	-	-	
Computer Hardware	522100	-	-	-	1,600	1,600	-	
Computer Software Maintenance	522101	3,850	1,872	136	4,000	4,000	-	
IT Services - External	522102	403	215	2	2,000	2,000	-	
Building & Grounds Services	522104	105	35	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	1,105	899	500	500	-	
Vehicles & Rolling Equip Serv	522106	(16)	-	-	-	-	-	
Recycling Fees	523104	-	-	-	375	375	-	
Phone Services	523107	971	1,303	1,518	1,750	1,750	-	
Rental of Equip & Vehicles	524101	-	-	-	300	300	-	
Printing, Binding, & Duplicate	525102	3,832	4,271	3,566	4,980	4,980	-	
Awards & Recognition	531102	7,655	5,377	3,199	11,000	11,000	-	
Books & Subscriptions	531103	-	2,421	579	500	500	-	
Computer Supplies	531106	-	31	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	87	644	4,364	1,322	1,322	-	
Miscellaneous Supplies	531114	83	-	-	500	500	-	
Office Supplies	531116	4,365	2,496	2,261	4,500	4,500	-	
Program Supplies	531118	3,635	8,564	6,667	5,900	5,900	-	
Shop Supplies	531119	177	45	-	-	-	-	
Personal Protective Gear	531124	13,585	7,030	1,109	3,000	3,000	-	
Furniture, Equipment, Fixtures	533101	-	224	10	-	-	-	
Conferences, Training, Travel	542102	9,303	4,454	8,496	7,000	7,000	-	
Dues & Memberships	542103	930	934	1,397	1,200	1,200	-	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	300	300	-	
Postage & Freight	542108	931	1,715	825	1,500	1,500	-	
Mileage Reimbursement	542111	996	907	612	2,500	2,500	-	
Bad Debt Expense	542114	-	-	8,587	-	-	-	
Total Discretionary Expenses		174,981	142,131	113,845	174,727	144,727	(30,000)	-17%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	56,890	78,859	82,631	76,643	(5,988)	
Total Fleet & Facilities		-	56,890	78,859	82,631	76,643	(5,988)	-7%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Non-Discretionary Expenses								
City Accounting Services	521113	24,464	27,700	36,210	-	-	-	
City Inter Department Charges	521114	42,437	52,926	55,033	-	-	-	
City Information Tech Services	522109	116,115	138,098	117,744	-	-	-	
Liability Insurance	525104	8,338	17,193	15,450	16,890	7,377	(9,513)	
Total Non-Discretionary Expenses		191,354	235,917	224,437	16,890	7,377	(9,513)	-56%
Capital Outlay								
Controlled assets	556000	-	1,446	-	-	-	-	
Total Capital Outlay		-	1,446	-	-	-	-	0%
Total Expenditures		1,554,809	1,711,285	1,654,996	1,622,177	1,617,061	(5,116)	0%
Net Revenues over/(under) Expenditures		(207,374)	(221,254)	(148,324)	(946,226)	(928,571)	17,655	

Attorney Department Sections

- City Attorney
- Administration

The City Attorney is responsible for the Attorney Department.

Department Description

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

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

Statistics – *Did you know?*

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

Recent Accomplishments

- Continue to provide effective legal services to support key economic development and flood recovery projects including Westdale Mall redevelopment (March 2015).
- Successfully defended the City's automated traffic camera program (July 2015).
- Concluded Americans with Disabilities Act settlement with U.S. Department of Justice (July 2015).

Future Challenges & Opportunities

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

Goals, Objectives, Measures

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

Department Goal	Successful code enforcement casework.
Department Objective	Achieve a court order validating enforcement of at least 75%.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Percentage	75% or greater	96%	95%	75%	75%

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

Department Goal	Prompt, thorough, and effective responses to requests for legal services.
Department Objective	Turnaround requests for legal services within 5 business days unless different expectations are communicated to requestor.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Percentage	80%	96%	95%	80%	80%

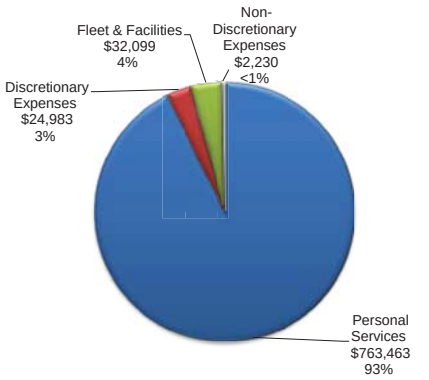
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	751,697	451,558	459,892	8,334	2%
Expenditures					
Personal Services	713,203	736,595	763,463	26,868	
Discretionary	23,260	24,983	24,983	-	
Fleet & Facilities	31,632	34,331	32,099	(2,232)	
Non-Discretionary	101,506	2,352	2,230	(122)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	869,602	798,261	822,775	24,514	3%
Net	(117,905)	(346,703)	(362,883)	(16,180)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
6.00	6.00	0.00	6.00	0.00

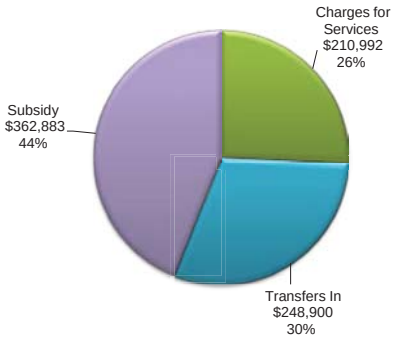
Highlight of Budget Changes

No changes.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	476,164	495,094	457,760	168,008	176,342	8,334	
Other Charges for Services	431010	5,638	-	5,638	5,638	5,638	-	
Admin Charges - Commissions	431011	12,649	8,556	21,014	10,627	10,627	-	
Admin Charges - External	431012	17,500	17,938	18,386	18,386	18,386	-	
Total Charges for Services		511,950	521,587	502,797	202,658	210,992	8,334	4%
Transfers In								
Operating Transfer In - Inter	483001	248,900	248,900	248,900	248,900	248,900	-	
Total Transfers In		248,900	248,900	248,900	248,900	248,900	-	0%
Total Revenues		760,850	770,487	751,697	451,558	459,892	8,334	2%
Expenditures								
Personal Services								
Total Personal Services		675,397	688,245	713,203	736,595	763,463	26,868	4%
Discretionary Expenses								
Advertising & Marketing	521100	265	-	-	-	-	-	
Health Services	521106	192	112	104	200	200	-	
Legal Services	521107	-	-	1,279	-	-	-	
Other Professional Services	521108	41	3	3	-	-	-	
Computer Hardware	522100	-	-	-	250	250	-	
Computer Software Maintenance	522101	-	75	-	-	-	-	
Phone Services	523107	-	-	-	1,100	1,100	-	
Appraisal, Recording, Abstract	525100	-	-	-	150	150	-	
Printing, Binding, & Duplicate	525102	2,583	2,061	2,533	3,133	3,133	-	
Books & Subscriptions	531103	8,324	8,320	9,275	10,300	10,300	-	
Computer Supplies	531106	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	290	559	180	250	250	-	
Office Supplies	531116	303	420	543	1,200	1,200	-	
Personal Protective Gear	531124	56	2	-	-	-	-	
Conferences, Training, Travel	542102	2,825	5,086	1,759	4,700	4,700	-	
Dues & Memberships	542103	1,265	1,335	1,425	1,300	1,300	-	
Licensing Fees	542106	30	-	-	-	-	-	
Postage & Freight	542108	676	579	660	650	650	-	
Mileage Reimbursement	542111	-	13	-	1,500	1,500	-	
Bad Debt Expense	542114	-	-	5,500	-	-	-	
Total Discretionary Expenses		16,849	18,565	23,260	24,983	24,983	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	31,182	31,632	34,331	32,099	(2,232)	
Total Fleet & Facilities		-	31,182	31,632	34,331	32,099	(2,232)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	10,191	10,627	18,105	-	-	-	
City Inter Department Charges	521114	19,774	25,837	27,095	-	-	-	
City Information Tech Services	522109	34,394	39,025	53,758	-	-	-	
Liability Insurance	525104	3,311	1,968	2,548	2,352	2,230	(122)	
Total Non-Discretionary Expenses		67,670	77,456	101,506	2,352	2,230	(122)	-5%
Total Expenditures		759,916	815,448	869,602	798,261	822,775	24,514	3%
Net Revenues over/(under) Expenditures		934	(44,961)	(117,905)	(346,703)	(362,883)	(16,180)	

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

Department Description

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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	1,261,522	680,400	802,413	122,013	18%
Expenditures					
Personal Services	1,221,475	1,342,002	1,585,652	243,650	
Discretionary	312,883	386,150	289,823	(96,327)	
Fleet & Facilities	75,258	81,625	76,318	(5,307)	
Non-Discretionary	177,312	7,336	3,695	(3,641)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	1,786,928	1,817,113	1,955,488	138,375	8%
Net	(525,407)	(1,136,712)	(1,153,075)	(16,363)	

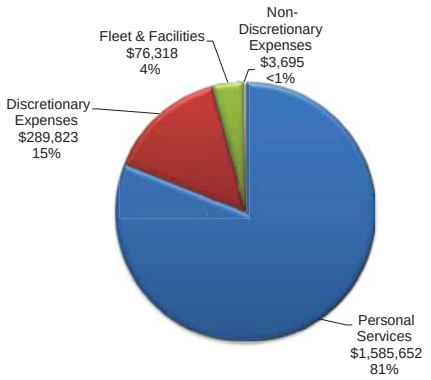
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
14.00	13.00	0.00	13.00	(1.00)

Highlight of Budget Changes

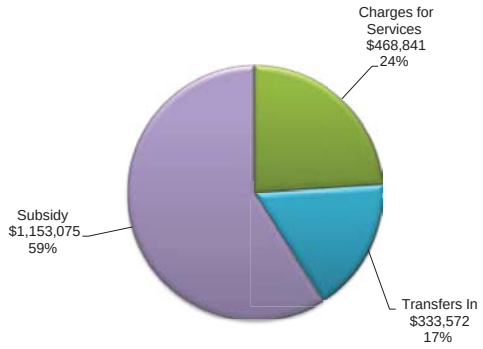
Expenditures

- The FY 2017 budget includes the elimination 1 flood Recovery Program Coordinator due to a reduction in flood recovery workload activities.
- The increase in personal services is partially a result of staffing changes. In calendar 2015 1 FTE transferred from the Development Services Department. Associated discretionary budget of $2500 and revenue was reallocated as well. Also 1 Graphic Design Specialist FTE was added. The position is funded by utilities and changes in the City Manager department's discretionary and city newsletter budget. The city newsletter will continue to be produced quarterly.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	1,112,782	910,434	1,103,899	389,200	418,841	29,641	
Admin Charges - Commissions	431011	4,355	3,708	4,483	-	-	-	
Admin Charges - External	431012	-	50	-	-	-	-	
Advertising Income	431314	44,500	43,950	49,875	108,827	50,000	(58,827)	
Total Charges for Services		1,161,637	958,142	1,158,257	498,027	468,841	(29,186)	-6%
Transfers In								
Operating Transfer In - Inter	483001	36,454	43,250	103,265	182,373	333,572	151,199	
Total Transfers In		36,454	43,250	103,265	182,373	333,572	151,199	83%
Other Revenue								
Other Miscellaneous Revenue	471005	-	5	-	-	-	-	
Total Other Revenue		-	5	-	-	-	-	0%
Total Revenues		1,198,091	1,001,397	1,261,522	680,400	802,413	122,013	18%
Expenditures								
Personal Services								
Total Personal Services		837,001	1,025,900	1,221,475	1,342,002	1,585,652	243,650	18%
Discretionary Expenses								
Advertising & Marketing	521100	96,484	6,299	8,152	-	8,900	8,900	
Consulting Services	521103	1,567	454	-	-	-	-	
Consulting & Technical Service	521104	-	-	-	-	700	700	
External Contracted Labor	521105	9,603	24,528	3,681	-	11,400	11,400	
Health Services	521106	216	240	320	-	200	200	
Legal Services	521107	-	567	-	-	200	200	
Other Professional Services	521108	97,770	45,661	36,515	320,000	42,650	(277,350)	
Computer Software Maintenance	522101	960	4,674	13,573	-	1,600	1,600	
IT Services - External	522102	1,589	926	1,465	-	1,000	1,000	
Furniture, Equip, Fixture Serv	522105	-	-	-	1,500	-	(1,500)	
Phone Services	523107	3,424	2,605	2,580	3,000	3,200	200	
Rental of Equip & Vehicles	524101	1,988	1,811	2,040	-	1,900	1,900	
Printing, Binding, & Duplicate	525102	58,752	173,133	191,110	6,450	154,073	147,623	
Other Insurance	525105	201	-	-	-	-	-	
Awards & Recognition	531102	725	2,721	951	-	1,100	1,100	
Books & Subscriptions	531103	133	1,224	636	2,000	1,500	(500)	
Computer Supplies	531106	139	-	209	1,000	-	(1,000)	
Equipment/Furniture/Fixtures	531109	629	506	2,467	1,000	500	(500)	
Photography Supplies	531110	478	675	379	-	500	500	
Miscellaneous Supplies	531114	203	40	-	-	100	100	
Office Supplies	531116	1,885	690	1,579	2,000	1,300	(700)	
Program Supplies	531118	150	392	555	-	300	300	
Sign & Signal Supplies	531120	828	2,495	5,057	-	1,300	1,300	
Uniforms	531123	22	83	68	-	-	-	
Personal Protective Gear	531124	174	13	50	-	100	100	
Building & Grounds Supplies	533100	-	-	14	-	-	-	
Furniture, Equipment, Fixtures	533101	32	-	-	-	-	-	
Grants & Contributions	541106	5,000	500	500	-	2,700	2,700	
Conferences, Training, Travel	542102	12,083	27,874	29,935	38,000	40,500	2,500	
Dues & Memberships	542103	8,922	9,901	5,470	10,000	10,000	-	
Licensing Fees	542106	78	860	963	-	600	600	
Miscellaneous Costs	542107	-	1,150	-	-	400	400	
Postage & Freight	542108	2,871	2,628	2,861	1,200	2,500	1,300	
Recording/Filing Fees/Permits	542110	-	1,000	-	-	300	300	
Mileage Reimbursement	542111	(48)	655	1,814	-	300	300	
Bad Debt Expense	542114	-	-	(61)	-	-	-	
Total Discretionary Expenses		306,857	314,304	312,883	386,150	289,823	(96,327)	-25%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	74,137	75,208	81,625	76,318	(5,307)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
City Fleet Rental Charges	524102	1,090	125	50	-	-	-	
Total Fleet & Facilities		1,090	74,262	75,258	81,625	76,318	(5,307)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	16,540	15,900	18,105	-	-	-	
City Inter Department Charges	521114	27,535	66,283	52,361	-	-	-	
City Information Tech Services	522109	96,106	116,113	103,097	-	-	-	
Liability Insurance	525104	5,323	4,758	3,686	7,336	3,695	(3,641)	
Gasoline Fuel	532101	176	207	63	-	-	-	
Total Non-Discretionary Expenses		145,680	203,261	177,312	7,336	3,695	(3,641)	-50%
Total Expenditures		1,290,629	1,617,727	1,786,928	1,817,113	1,955,488	138,375	8%
Net Revenues over/(under) Expenditures		(92,538)	(616,330)	(525,407)	(1,136,712)	(1,153,075)	(16,363)	

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

Department Description

The Cedar Rapids **City Council** consists of eight council members plus the Mayor. The Mayor and three council members are elected at large. The remaining five council members are elected by voters in each of the five districts. The General Fund uses this department ID to record the revenue and expenditures associated with City Council such as dues and memberships and travel.

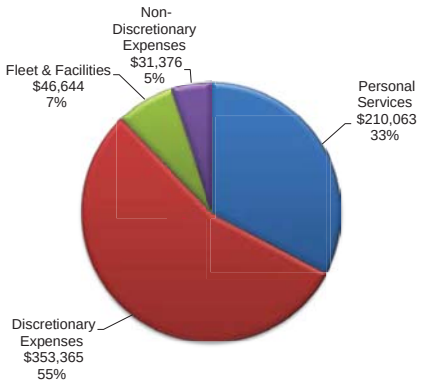
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	558,346	188,030	206,419	18,389	10%
Expenditures					
Personal Services	189,403	208,514	210,063	1,549	
Discretionary	444,664	353,365	353,365	-	
Fleet & Facilities	45,919	49,874	46,644	(3,230)	
Non-Discretionary	97,226	32,112	31,376	(736)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	777,213	643,865	641,448	(2,417)	0%
Net	(218,867)	(455,835)	(435,029)	20,806	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
3.33	3.33	0.00	3.33	0.00

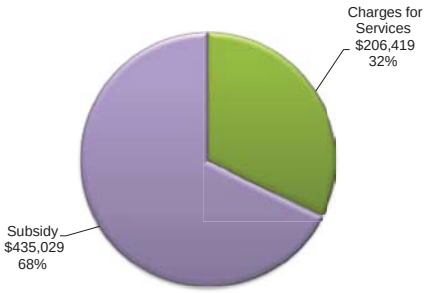
Highlight of Budget Changes

No changes.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	602,042	685,584	535,213	188,030	206,419	18,389	
Admin Charges - Commissions	431011	2,346	2,761	2,155	-	-	-	
Total Charges for Services		604,388	688,345	537,368	188,030	206,419	18,389	10%
Transfers In								
Operating Transfer In - Inter	483001	-	-	20,967	-	-	-	
Total Transfers In		-	-	20,967	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	-	-	-	-	-	
Other Miscellaneous Revenue	471005	845	-	11	-	-	-	
Total Other Revenue		845	-	11	-	-	-	0%
Total Revenues		605,233	688,345	558,346	188,030	206,419	18,389	10%
Expenditures								
Personal Services								
Total Personal Services		240,582	190,610	189,403	208,514	210,063	1,549	1%
Discretionary Expenses								
Advertising & Marketing	521100	364	4,189	461	-	-	-	
External Contracted Labor	521105	-	514	-	-	-	-	
Legal Services	521107	-	-	156,356	-	-	-	
Other Professional Services	521108	832	182	17,500	50,000	50,000	-	
IT Services - External	522102	2,366	657	1,278	5,500	5,500	-	
Furniture, Equip, Fixture Serv	522105	-	-	-	1,000	1,000	-	
Phone Services	523107	1,956	2,942	2,699	7,000	7,000	-	
Printing, Binding, & Duplicate	525102	3,227	2,323	1,973	3,640	3,640	-	
Awards & Recognition	531102	1,162	224	30	-	-	-	
Books & Subscriptions	531103	603	497	697	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	149	59	636	1,000	1,000	-	
Miscellaneous Supplies	531114	69	-	-	-	-	-	
Office Supplies	531116	783	470	283	2,000	2,000	-	
Uniforms	531123	55	228	-	-	-	-	
Personal Protective Gear	531124	93	41	2	-	-	-	
Grants & Contributions	541106	161,343	145,000	140,000	148,335	148,335	-	
Conferences, Training, Travel	542102	10,261	24,218	32,471	16,625	16,625	-	
Dues & Memberships	542103	83,312	100,092	90,064	115,965	115,965	-	
Entertainment Expense	542104	-	-	10	-	-	-	
Postage & Freight	542108	119	70	175	300	300	-	
Mileage Reimbursement	542111	351	-	-	1,000	1,000	-	
Bad Debt Expense	542114	-	-	27	-	-	-	
Total Discretionary Expenses		267,044	281,704	444,664	353,365	353,365	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	45,117	45,769	49,674	46,444	(3,230)	
City Fleet Rental Charges	524102	50	200	150	200	200	-	
Total Fleet & Facilities		50	45,317	45,919	49,874	46,644	(3,230)	-6%
Non-Discretionary Expenses								
City Accounting Services	521113	8,340	12,500	18,105	-	-	-	
City Inter Department Charges	521114	13,631	14,911	16,024	-	-	-	
City Information Tech Services	522109	23,254	28,311	30,309	-	-	-	
Liability Insurance	525104	4,858	77,083	32,771	32,112	31,376	(736)	
Gasoline Fuel	532101	-	-	18	-	-	-	
Total Non-Discretionary Expenses		50,083	132,805	97,226	32,112	31,376	(736)	-2%
Total Expenditures		557,759	650,436	777,213	643,865	641,448	(2,417)	0%
Net Revenues over/(under) Expenditures		47,474	37,909	(218,867)	(455,835)	(435,029)	20,806	

City Clerk Department Sections

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

The City Clerk is responsible for the City Clerk Department.

Department Description

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

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

Statistics – *Did you know?*

In FY 2015, the following documents were processed in the City Clerk's Office:

- Over 1K resolutions, 82 ordinances, 356 motions, 89 public improvement projects, and 270 letters/petitions.
- 124 cigarette permits, 472 beer/liquor/wine permits, and 855 miscellaneous licenses.
- Over 10K documents entered into the OnBase document management system.
- 146 board and commission applications/resolutions for appointments, reappointments and votes of thanks.

Recent Accomplishments

- Implementation of agenda management system (including integration with existing document management system). Software is utilized citywide and has streamlined several steps of Council meeting preparation and finalization. Agendas, Council packets, and minutes are created in a more efficient manner resulting in a significant time savings and reduced paper and printing costs (May 2015).
- Council packets are now viewed electronically by City Council members on Surface 3 tablets saving time and resources (May 2015).

Future Challenges & Opportunities

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

Goals, Objectives, Measures

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

Department Goal	Efficiently process City Council proceedings and related documents (agendas, minutes, resolutions, ordinances, contracts, and agreements).				
Department Objective	Process council proceedings and related documents with 90% accuracy.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Accuracy percentage	90% of the time	94%	95%	95%	95%

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

Department Goal	Efficiently process licenses and permits.				
Department Objective	Process licenses and permits with 90% accuracy.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Accuracy percentage	90% of the time	94%	95%	95%	95%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	552,434	299,131	341,982	42,851	14%
Expenditures					
Personal Services	435,947	447,143	472,286	25,143	
Discretionary	37,102	44,455	44,455	-	
Fleet & Facilities	69,563	75,498	70,589	(4,909)	
Non-Discretionary	87,736	1,311	972	(339)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	630,348	568,407	588,302	19,895	4%
Net	(77,914)	(269,275)	(246,320)	22,956	

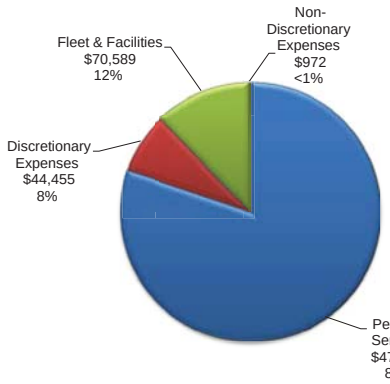
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
5.50	5.50	0.00	5.50	0.00

Highlight of Budget Changes

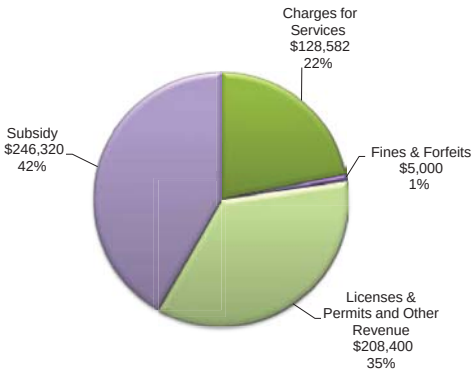
Revenues

Excluding internal admin charges for services, revenue increased $35K based on historical information.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Liquor Licenses	411001	180,738	173,316	197,144	142,385	170,000	27,615	
Cigarette Licenses	411002	12,200	11,975	11,700	9,500	10,500	1,000	
Other Licenses	411013	32,569	27,059	30,474	24,050	27,000	2,950	
Other Permits	411014	200	300	-	-	-	-	
Total Licenses & Permits		225,707	212,649	239,318	175,935	207,500	31,565	18%
Charges for Services								
Recording Fees	431002	1,098	6,009	1,978	1,000	1,000	-	
Zoning & Subdivision Fees	431004	15,680	15,748	14,838	15,800	15,000	(800)	
Sale of Maps / Publications	431005	2,238	858	509	756	500	(256)	
Printing & Duplicating of Form	431006	8	75	17	-	-	-	
Admin Charges - City Mgr Depts	431007	287,095	272,285	283,206	104,066	112,082	8,016	
Admin Charges - Commissions	431011	1,117	1,097	1,364	-	-	-	
Admin Charges - External	431012	10	15	150	-	-	-	
Total Charges for Services		307,246	296,086	302,062	121,622	128,582	6,960	6%
Fines & Forfeits								
Other Fines & Forfeits	441002	6,250	5,100	8,350	1,575	5,000	3,425	
Total Fines & Forfeits		6,250	5,100	8,350	1,575	5,000	3,425	217%
Transfers In								
Operating Transfer In - Inter	483001	5,533	-	-	-	-	-	
Total Transfers In		5,533	-	-	-	-	-	0%
Other Revenue								
Vacating Streets & Alleys	461006	1,000	1,200	1,000	-	900	900	
Postage / Handling	471001	9	-	8	-	-	-	
Other Miscellaneous Revenue	471005	5	35	1,696	-	-	-	
Cash Over (Under)	471007	-	(30)	-	-	-	-	
Total Other Revenue		1,014	1,205	2,704	-	900	900	100%
Total Revenues		545,749	515,040	552,434	299,131	341,982	42,851	14%
Expenditures								
Personal Services								
Total Personal Services		403,378	397,344	435,947	447,143	472,286	25,143	6%
Discretionary Expenses								
Advertising & Marketing	521100	6,205	6,865	7,817	11,500	11,500	-	
Consulting Services	521103	-	-	5,000	-	-	-	
Health Services	521106	144	132	156	250	250	-	
Other Professional Services	521108	-	8	5,000	-	-	-	
External Banking/Financial Fee	521109	-	-	80	-	-	-	
IT Services - External	522102	550	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	724	85	-	1,300	1,300	-	
Phone Services	523107	-	88	(24)	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	8,756	10,076	10,747	11,310	11,310	-	
Books & Subscriptions	531103	241	237	276	2,600	2,600	-	
Computer Supplies	531106	1,080	48	-	705	705	-	
Equipment/Furniture/Fixtures	531109	729	95	-	2,500	2,500	-	
Miscellaneous Supplies	531114	5	-	-	-	-	-	
Office Supplies	531116	1,531	1,463	796	3,240	3,240	-	
Personal Protective Gear	531124	65	11	-	100	100	-	
Conferences, Training, Travel	542102	1,451	3,127	2,179	4,200	4,200	-	
Dues & Memberships	542103	285	285	320	300	300	-	
Licensing Fees	542106	175	60	30	250	250	-	
Miscellaneous Costs	542107	-	30	-	-	-	-	
Postage & Freight	542108	622	586	656	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	1,207	2,440	1,310	3,200	3,200	-	
Mileage Reimbursement	542111	3	8	-	-	-	-	
Bad Debt Expense	542114	60	-	2,760	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Total Discretionary Expenses		23,832	25,643	37,102	44,455	44,455	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	68,572	69,563	75,498	70,589	(4,909)	
Total Fleet & Facilities		-	68,572	69,563	75,498	70,589	(4,909)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	18,225	16,600	18,105	-	-	-	
City Inter Department Charges	521114	20,362	21,547	22,383	-	-	-	
City Information Tech Services	522109	36,993	42,550	46,074	-	-	-	
Liability Insurance	525104	1,853	1,045	1,174	1,311	972	(339)	
Total Non-Discretionary Expenses		77,434	81,742	87,736	1,311	972	(339)	-26%
Capital Outlay								
Vehicles, Equipment, Software	554000	5,299	-	-	-	-	-	
Controlled assets	556000	(5,299)	-	-	-	-	-	
Total Capital Outlay		-	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	5,533	-	-	-	-	
Total Transfers Out		-	5,533	-	-	-	-	0%
Total Expenditures		504,644	578,834	630,348	568,407	588,302	19,895	4%
Net Revenues over/(under) Expenditures		41,104	(63,794)	(77,914)	(269,275)	(246,320)	22,956	

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

Department Description

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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	5,159,046	1,076,413	700,274	(376,139)	-35%
Expenditures					
Personal Services	3,754,920	4,625,802	4,409,490	(216,312)	
Discretionary	1,003,937	914,063	779,063	(135,000)	
Fleet & Facilities	411,746	465,000	478,066	13,066	
Non-Discretionary	270,734	304,715	249,910	(54,805)	
Capital Outlay	1,905	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	5,443,242	6,309,580	5,916,528	(393,052)	-6%
Net	(284,196)	(5,233,167)	(5,216,254)	16,913	

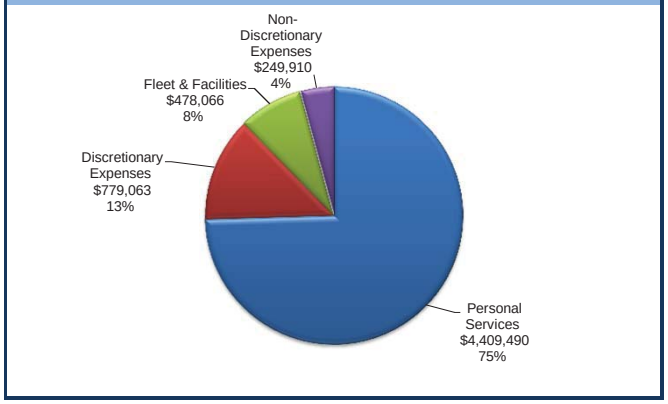
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
63.41	63.41	0.00	63.41	0.00

Highlight of Budget Changes

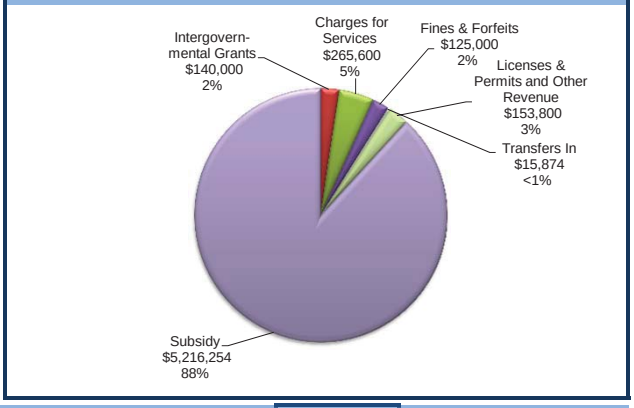
From FY 2014 – FY 2016 the adopted budget included one-time funding requests for the Downtown and Ladd Libraries. When comparing FY 2013 to FY 2016 adopted budget, Library expenditures increased $1.1M and revenues increased $320K. After wage and benefit adjustments for positions existing prior to FY 2014, the net increase to the general fund over this 3 year period was $700K in one-time funding.

Included in the FY 2017 budget is a long term funding plan that eliminates the one-time funding revenue source of $700K. To eliminate the one-time funding gap in the FY 2017 budget the City has increased its funding to the library by $349K and the remainder of the funding gap will come from a combination of increased revenues and decreased operating expenses still being finalized by the Library as of the creation of this document. The library will have the remaining funding gap addressed prior to the start of FY 2017. The FY 2017 budget does reflect the library operating budget without one-time funding. When the library's plan is finalized the FY 2017 line item budget will be adjusted to reflect any changes, but the overall budget number will not change.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
State Operating	422001	-	-	-	50,000	50,000	-	
Local Govt Grants	423000	88,555	84,461	107,821	90,000	90,000	-	
Total Intergovernmental Grants		88,555	84,461	107,821	140,000	140,000	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	9,751	18,410	24,009	15,000	20,000	5,000	
Admin Charges - City Mgr Depts	431007	558	37,634	-	40,000	-	(40,000)	
Other Charges for Services	431010	129,437	139,692	86,145	150,000	150,000	-	
Admin Charges - External	431012	90,714	101,833	105,582	95,000	95,000	-	
Library User Fees - Not Fines	431201	1,501	-	95	600	600	-	
Vending Sales	431301	3	11	109	-	-	-	
Total Charges for Services		231,963	297,581	215,940	300,600	265,600	(35,000)	-12%
Fines & Forfeits								
Library Fines	441001	79,932	130,327	153,983	115,000	125,000	10,000	
Total Fines & Forfeits		79,932	130,327	153,983	115,000	125,000	10,000	9%
Transfers In								
Operating Transfer In - Inter	483001	-	26,574	30,560	16,813	15,874	(939)	
Operating Transfer In - Intra	483002	3,823,264	4,678,552	4,202,865	-	-	-	
Total Transfers In		3,823,264	4,705,126	4,233,425	16,813	15,874	(939)	-6%
Other Revenue								
Building Rental	461001	3,499	80,311	110,015	68,000	78,000	10,000	
Contributions & Donations	471002	38,829	272,662	309,217	430,000	70,000	(360,000)	
Sale of Inventory	471003	3,306	8,911	10,498	2,500	2,300	(200)	
Other Miscellaneous Revenue	471005	8,073	645	3,147	3,500	3,500	-	
Cash Over (Under)	471007	(9)	-	-	-	-	-	
Sale of Fixed Assets	482001	-	-	15,000	-	-	-	
Total Other Revenue		53,699	362,529	447,877	504,000	153,800	(350,200)	-69%
Total Revenues		4,277,413	5,580,024	5,159,046	1,076,413	700,274	(376,139)	-35%
Expenditures								
Personal Services								
Total Personal Services		3,137,132	3,695,173	3,754,920	4,625,802	4,409,490	(216,312)	-5%
Discretionary Expenses								
Advertising & Marketing	521100	34,194	9,645	19,444	25,000	25,000	-	
Auditing & Accounting Services	521102	-	893	-	-	-	-	
Consulting Services	521103	31,196	-	-	10,000	10,000	-	
External Contracted Labor	521105	2,556	101,414	191,332	63,000	63,000	-	
Health Services	521106	556	448	611	-	-	-	
Other Professional Services	521108	57,253	89,518	42,999	30,250	30,250	-	
External Banking/Financial Fee	521109	14,929	21,135	30,250	17,700	17,700	-	
Security Services	521110	11,995	11,356	430	11,500	11,500	-	
Computer Hardware	522100	140	42,202	19,580	82,020	57,020	(25,000)	
Computer Software Maintenance	522101	(8,533)	155,300	118,662	141,200	141,200	-	
IT Services - External	522102	47,188	42,004	11,445	20,500	20,500	-	
Building & Grounds Services	522104	19,877	44,024	30,696	152,000	152,000	-	
Furniture, Equip, Fixture Serv	522105	10,875	2,291	5,221	4,000	4,000	-	
Vehicles & Rolling Equip Serv	522106	214	-	-	1,000	1,000	-	
NonCapitalized Project Expense	522110	104	-	-	-	-	-	
Landfill Fees	523102	-	169	-	-	-	-	
Recycling Fees	523104	2,978	3,774	2,502	3,200	3,200	-	
Phone Services	523107	9,844	27,811	27,409	20,000	20,000	-	
Rental of Equip & Vehicles	524101	1,694	1,160	235	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	17,227	31,433	10,732	20,000	15,000	(5,000)	
Awards & Recognition	531102	-	8	8	-	-	-	
Books & Subscriptions	531103	3,987	18,992	309,318	150,000	50,000	(100,000)	
Cleaning & Janitorial Supplies	531105	4,021	1,218	1,217	3,000	1,750	(1,250)	
Computer Supplies	531106	6,525	15,579	5,049	7,000	5,000	(2,000)	
Engineering Supplies	531108	-	20	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Equipment/Furniture/Fixtures	531109	265,730	142,064	33,633	11,500	11,500	-	
Photography Supplies	531110	1,227	179	298	1,000	500	(500)	
Landscaping Materials	531112	19	1,949	-	-	-	-	
Miscellaneous Supplies	531114	532	439	1,617	2,000	2,000	-	
Office Supplies	531116	44,156	41,004	43,403	30,000	40,000	10,000	
Paint Supplies	531117	12	-	-	-	-	-	
Program Supplies	531118	47,807	38,424	42,686	32,000	32,000	-	
Shop Supplies	531119	434	(11)	53	1,000	250	(750)	
Sign & Signal Supplies	531120	869	8,572	2,789	-	-	-	
Uniforms	531123	19	1,859	476	-	-	-	
Personal Protective Gear	531124	603	506	222	-	-	-	
Building & Grounds Supplies	533100	18,273	-	2,048	2,000	2,000	-	
Furniture, Equipment, Fixtures	533101	2,480	49	63	-	-	-	
Vehicle & Rolling Equip Parts	533102	14	-	-	500	-	(500)	
Animals	542100	225	-	-	-	-	-	
Conferences, Training, Travel	542102	29,080	25,182	24,983	9,000	9,000	-	
Dues & Memberships	542103	1,762	937	1,634	2,500	2,500	-	
Entertainment Expense	542104	240	848	205	-	-	-	
Licensing Fees	542106	1,625	837	30	-	-	-	
Miscellaneous Costs	542107	-	-	-	40,193	30,193	(10,000)	
Postage & Freight	542108	14,390	21,963	19,588	15,000	15,000	-	
Property Tax	542109	79,170	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	10,181	2,394	275	-	-	-	
Mileage Reimbursement	542111	3,556	2,297	1,231	5,000	5,000	-	
Bad Debt Expense	542114	-	-	1,564	-	-	-	
Total Discretionary Expenses		791,224	909,886	1,003,937	914,063	779,063	(135,000)	-15%
Fleet & Facilities								
City Facility Maint Services	522107	39,747	152,078	192,454	195,000	228,066	33,066	
City Fleet Services	522108	598	214	271	-	-	-	
Rental of Land & Buildings	524100	63,674	184,527	219,022	270,000	250,000	(20,000)	
Total Fleet & Facilities		104,020	336,819	411,746	465,000	478,066	13,066	3%
Non-Discretionary Expenses								
City Accounting Services	521113	45,000	54,333	50,694	50,694	45,000	(5,694)	
City Inter Department Charges	521114	-	591	-	-	-	-	
City Information Tech Services	522109	6,626	7,389	7,234	6,941	8,238	1,297	
Electricity	523100	22,994	146,087	147,538	180,300	150,300	(30,000)	
Natural Gas	523103	9,954	7,910	4,716	10,000	5,000	(5,000)	
Liability Insurance	525104	17,270	10,059	10,848	13,746	10,206	(3,540)	
Property Insurance	525107	6,528	32,360	47,708	40,397	29,566	(10,831)	
Vehicle Insurance	525108	900	1,306	1,824	1,100	600	(500)	
Gasoline Fuel	532101	431	370	172	1,537	1,000	(537)	
Total Non-Discretionary Expenses		109,703	260,405	270,734	304,715	249,910	(54,805)	-18%
Capital Outlay								
Vehicles, Equipment, Software	554000	20,602	-	-	-	-	-	
Controlled assets	556000	-	-	1,905	-	-	-	
Total Capital Outlay		20,602	-	1,905	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	336,261	3,085	-	-	-	-	
Total Transfers Out		336,261	3,085	-	-	-	-	0%
Total Expenditures		4,498,941	5,205,368	5,443,242	6,309,580	5,916,528	(393,052)	-6%
Net Revenues over/(under) Expenditures		(221,528)	374,656	(284,196)	(5,233,167)	(5,216,254)	16,913	

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

Department Description

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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	1,491,374	1,073,364	1,075,298	1,934	0%
Expenditures					
Personal Services	14,541,479	(1,740,386)	(1,700,000)	40,386	
Discretionary	358,377	460,000	1,370,232	910,232	
Fleet & Facilities	121,419	172,400	272,400	100,000	
Non-Discretionary	2,120	170,607	9,433	(161,174)	
Capital Outlay	95,719	790,279	870,279	80,000	
Debt Service	-	-	-	-	
Transfers Out	4,069,312	819,445	660,000	(159,445)	
	19,188,426	672,345	1,482,344	809,999	120%
Net	(17,697,053)	401,019	(407,046)	(808,065)	

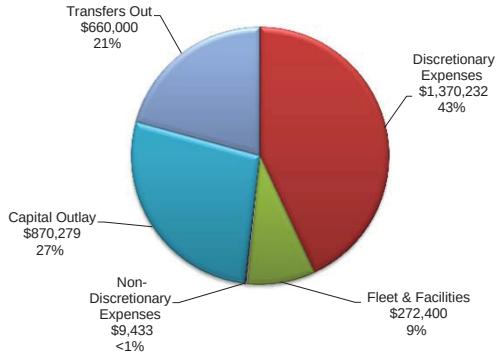
Highlight of Budget Changes

Expenditures

Included in the budget is:

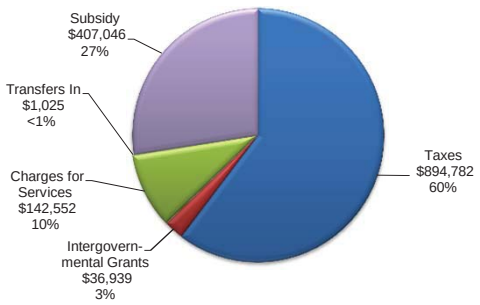
- $1.7M reduction in personal services for anticipated vacancies during the year based on historical information.
- State lobbyists $60K.
- One-time funding of $50K for the zoning code handbook and implementation materials.
- One-time funding of $75K for comprehensive plans including trails and the Moundview area.
- One-time funding of $20K for maintaining the Knutson Building.
- $47,600 is included in the budget as a funding increase for system maintenance for the Information Technology Department.
- Enterprise deficits $596K.
- Special duty police $50K.
- Mayor, Council, and City Manager discretionary spending $350K.
- Parking for City employees at Mays Island $122K.
- Fire truck corrosion repair $50K.
- Capital equipment $870K.
- Includes transfers out of $150K for vets stadium capital improvement projects and $250K for economic development. After FY 2017, the City will have 3 years remaining in the agreement to fund $150K per year for veterans stadium capital improvement projects. Transfer out of $260K to partially fund the golf operating deficit.

ALLOCATION OF EXPENSES



Excludes amount budgeted for vacant positions

FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	844,369	858,337	866,287	889,773	894,782	5,009	
Property Tax Levy - Delinquent	401101	691	1,224	532	-	-	-	
Total Taxes		845,060	859,562	866,818	889,773	894,782	5,009	1%
Intergovernmental Grants								
Federal Operating	421001	-	-	20,000	-	-	-	
State Capital	422002	-	-	13,885	-	-	-	
State Comm Indus Backfill	422104	-	-	26,797	40,199	36,939	(3,260)	
Total Intergovernmental Grants		-	-	60,682	40,199	36,939	(3,260)	-8%
Charges for Services								
Printing & Duplicating of Form	431006	-	-	55	-	-	-	
Admin Charges - City Mgr Depts	431007	357,443	549,586	549,912	143,392	142,552	(840)	
Admin Charges - Commissions	431011	1,388	2,207	2,208	-	-	-	
Vending Sales	431301	723	64	-	-	-	-	
Total Charges for Services		359,554	551,857	552,175	143,392	142,552	(840)	-1%
Fines & Forfeits								
Other Fines & Forfeits	441002	1,500,000	532,005	-	-	-	-	
Total Fines & Forfeits		1,500,000	532,005	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	81,232	95,787	-	-	1,025	1,025	
Total Transfers In		81,232	95,787	-	-	1,025	1,025	100%
Other Revenue								
Contributions & Donations	471002	-	93,369	1,021	-	-	-	
Other Miscellaneous Revenue	471005	-	26,532	10,678	-	-	-	
Cash Over (Under)	471007	(0)	(0)	(0)	-	-	-	
Total Other Revenue		(0)	119,901	11,699	-	-	-	0%
Total Revenues		2,785,846	2,159,112	1,491,374	1,073,364	1,075,298	1,934	0%
Expenditures								
Personal Services								
Total Personal Services		21,525	37,016	14,541,479	(1,740,386)	(1,700,000)	40,386	-2%
Discretionary Expenses								
Advertising & Marketing	521100	-	30,817	14,618	-	-	-	
Legal Services	521107	28,845	5,015	-	-	-	-	
Other Professional Services	521108	1,685	212,598	189,320	60,000	306,788	246,788	
Computer Software Maintenance	522101	-	-	-	-	47,600	47,600	
Building & Grounds Services	522104	-	-	-	-	20,000	20,000	
Rental of Equip & Vehicles	524101	-	350	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	415	2,174	-	-	-	
Equipment/Furniture/Fixtures	531109	-	177	-	-	-	-	
Office Supplies	531116	-	843	-	-	-	-	
Uniforms	531123	-	-	1,026	-	-	-	
Building & Grounds Supplies	533100	-	-	13	-	-	-	
Grants	541105	103,223	11,187	79,622	-	-	-	
Grants & Contributions	541106	158,657	181,657	65,347	400,000	995,844	595,844	
Conferences, Training, Travel	542102	-	3,237	5,339	-	-	-	
Dues & Memberships	542103	318	10,800	-	-	-	-	
Entertainment Expense	542104	-	-	165	-	-	-	
Licensing Fees	542106	1,549	2,360	854	-	-	-	
Miscellaneous Costs	542107	-	(621)	-	-	-	-	
Bad Debt Expense	542114	1,500,000	532,005	(99)	-	-	-	
Total Discretionary Expenses		1,794,277	990,840	358,377	460,000	1,370,232	910,232	198%
Fleet & Facilities								
City Facility Maint Services	522107	37,093	50,077	-	-	-	-	
City Fleet Services	522108	-	-	-	50,000	150,000	100,000	
Rental of Land & Buildings	524100	733,054	131,890	121,419	122,400	122,400	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
City Fleet Rental Charges	524102	-	25	-	-	-	-	
Total Fleet & Facilities		770,147	181,992	121,419	172,400	272,400	100,000	58%
Non-Discretionary Expenses								
City Inter Department Charges	521114	3,916	-	-	144,812	-	(144,812)	
Electricity	523100	-	-	-	23,749	7,439	(16,310)	
Property Insurance	525107	8,790	78,583	2,120	2,046	1,994	(52)	
Total Non-Discretionary Expenses		12,706	78,583	2,120	170,607	9,433	(161,174)	-94%
Capital Outlay								
Buildings	552000	87,940	-	95,719	-	-	-	
Vehicles, Equipment, Software	554000	-	-	-	790,279	870,279	80,000	
Total Capital Outlay		87,940	-	95,719	790,279	870,279	80,000	10%
Transfers Out								
Transfer Out-Inter	571100	800,000	2,572,476	4,069,312	819,445	660,000	(159,445)	
Total Transfers Out		800,000	2,572,476	4,069,312	819,445	660,000	(159,445)	-19%
Total Expenditures		3,486,596	3,860,906	19,188,426	672,345	1,482,344	809,999	120%
Net Revenues over/(under) Expenditures		(700,750)	(1,701,795)	(17,697,053)	401,019	(407,046)	(808,065)	

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

Department Description

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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	27,916	6,500	6,500	-	0%
Expenditures					
Personal Services	374,663	418,500	474,769	56,269	
Discretionary	37,096	52,000	36,000	(16,000)	
Fleet & Facilities	3,008	-	25,000	25,000	
Non-Discretionary	82,689	2,168	1,283	(885)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	497,457	472,668	537,052	64,384	14%
Net	(469,541)	(466,168)	(530,552)	(64,384)	

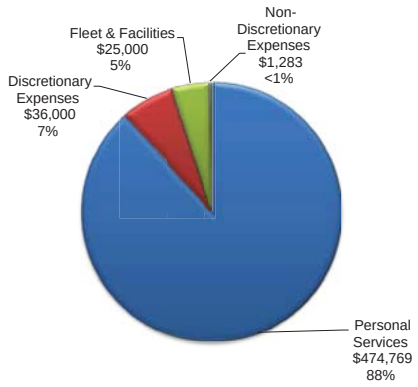
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
5.00	5.00	0.00	5.00	0.00

Highlight of Budget Changes

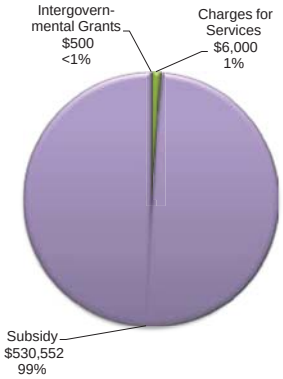
Expenditures

- The increase in personal services is partially a result of calendar year 2015 staffing changes.
- The budget includes a funding increase of $9K for building rental.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Local Govt Grants	423000	-	3,150	9,525	500	500	-	
Total Intergovernmental Grants		-	3,150	9,525	500	500	-	0%
Charges for Services								
Admin Charges - External	431012	10,100	6,400	14,391	6,000	6,000	-	
Total Charges for Services		10,100	6,400	14,391	6,000	6,000	-	0%
Other Revenue								
Sale of Fixed Assets	482001	-	-	4,000	-	-	-	
Total Other Revenue		-	-	4,000	-	-	-	0%
Total Revenues		10,100	9,550	27,916	6,500	6,500	-	0%
Expenditures								
Personal Services								
Total Personal Services		392,587	346,695	374,663	418,500	474,769	56,269	13%
Discretionary Expenses								
Advertising & Marketing	521100	663	930	768	1,200	1,200	-	
External Contracted Labor	521105	125	129	1,550	17,300	1,300	(16,000)	
Health Services	521106	96	116	160	150	150	-	
Legal Services	521107	-	-	2,220	1,500	1,500	-	
Other Professional Services	521108	19	200	6,644	1,000	1,000	-	
External Banking/Financial Fee	521109	-	988	1,345	1,000	1,000	-	
Security Services	521110	1,375	1,392	-	1,500	1,500	-	
Computer Software Maintenance	522101	124	-	390	750	750	-	
IT Services - External	522102	3,361	3,128	2,779	3,400	3,400	-	
Building & Grounds Services	522104	4,800	4,808	220	1,000	1,000	-	
Furniture, Equip, Fixture Serv	522105	-	110	-	500	500	-	
Phone Services	523107	2,175	1,089	1,363	2,500	2,500	-	
Rental of Equip & Vehicles	524101	-	-	100	-	-	-	
Printing, Binding, & Duplicate	525102	3,457	4,055	3,748	4,250	4,250	-	
Other Purchased Services	525106	-	-	57	-	-	-	
Awards & Recognition	531102	-	-	-	50	50	-	
Books & Subscriptions	531103	168	430	331	500	500	-	
Computer Supplies	531106	17	-	4,101	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	-	-	1,977	1,500	1,500	-	
Miscellaneous Supplies	531114	304	216	80	300	300	-	
Office Supplies	531116	1,842	2,204	3,860	2,500	2,500	-	
Program Supplies	531118	-	-	-	500	500	-	
Shop Supplies	531119	-	-	8	-	-	-	
Personal Protective Gear	531124	56	29	19	50	50	-	
Building & Grounds Supplies	533100	26	4	-	50	50	-	
Moving Costs	541104	-	-	1,130	-	-	-	
Conferences, Training, Travel	542102	2,102	3,447	359	5,500	5,500	-	
Dues & Memberships	542103	994	180	-	750	750	-	
Postage & Freight	542108	1,921	2,556	3,843	3,000	3,000	-	
Mileage Reimbursement	542111	-	-	44	250	250	-	
Bad Debt Expense	542114	-	-	2	-	-	-	
Total Discretionary Expenses		23,625	26,011	37,096	52,000	36,000	(16,000)	-31%
Fleet & Facilities								
City Fleet Services	522108	-	-	25	-	-	-	
Rental of Land & Buildings	524100	333	-	2,983	-	25,000	25,000	
Total Fleet & Facilities		333	-	3,008	-	25,000	25,000	100%
Non-Discretionary Expenses								
City Accounting Services	521113	10,490	11,800	18,202	-	-	-	
City Inter Department Charges	521114	18,086	22,982	23,861	-	-	-	
City Information Tech Services	522109	33,155	37,894	39,366	-	-	-	
Liability Insurance	525104	1,853	1,091	1,213	2,168	1,283	(885)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Gasoline Fuel	532101	-	-	48	-	-	-	
Total Non-Discretionary Expenses		63,584	73,767	82,689	2,168	1,283	(885)	-41%
Transfers Out								
Transfer Out-Inter	571100	-	76,765	-	-	-	-	
Total Transfers Out		-	76,765	-	-	-	-	0%
Total Expenditures		480,128	523,238	497,457	472,668	537,052	64,384	14%
Net Revenues over/(under) Expenditures		(470,028)	(513,688)	(469,541)	(466,168)	(530,552)	(64,384)	

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

Department Description

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

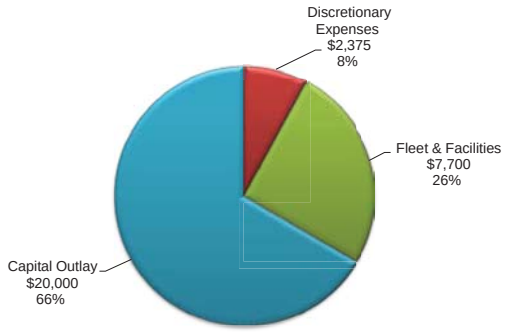
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	-	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	2,291	2,375	2,375	-	
Fleet & Facilities	5,412	7,625	7,700	75	
Non-Discretionary	-	-	-	-	
Capital Outlay	67,816	-	20,000	20,000	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	75,519	10,000	30,075	20,075	201%
Net	(75,519)	(10,000)	(30,075)	(20,075)	

Highlight of Budget Changes

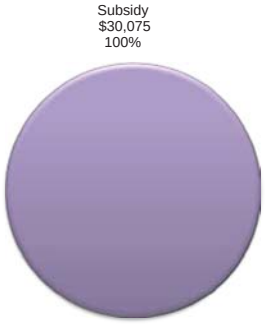
Expenditures

A one-time funding request of $20K was added to the FY 2017 budget for design of a gateway sign.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Contributions & Donations	471002	-	1,365	-	-	-	-	
Total Other Revenue		-	1,365	-	-	-	-	0%
Total Revenues		-	1,365	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	-	91	-	-	-	
Other Professional Services	521108	-	5,995	1,000	-	1,000	1,000	
Building & Grounds Services	522104	-	5,212	1,200	-	1,375	1,375	
Landscaping Materials	531112	-	-	-	2,375	-	(2,375)	
Sign & Signal Supplies	531120	-	3,328	-	-	-	-	
Total Discretionary Expenses		-	14,535	2,291	2,375	2,375	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	240	5,412	7,625	7,700	75	
Total Fleet & Facilities		-	240	5,412	7,625	7,700	75	1%
Capital Outlay								
Buildings	552000	-	-	-	-	20,000	20,000	
Improvements Other than Bldgs	553000	154,186	-	67,816	-	-	-	
Total Capital Outlay		154,186	-	67,816	-	20,000	20,000	100%
Debt Service								
Total Expenditures		154,186	14,775	75,519	10,000	30,075	20,075	201%
Net Revenues over/(under) Expenditures		(154,186)	(13,410)	(75,519)	(10,000)	(30,075)	(20,075)	

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

Department Description

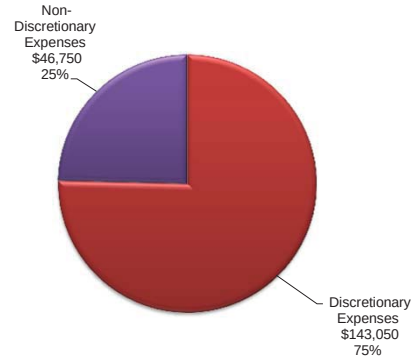
The **Downtown District** department ID of the General Fund uses this department ID to track the associated revenues and expenditures as per the agreement that was signed with the Self Supported Municipal Improvement District (SSMID) commission in 2007. This agreement extends to June 30, 2017 and it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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	189,800	66,051	65,670	(381)	-1%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	119,879	143,050	143,050	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	38,329	46,750	46,750	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	158,208	189,800	189,800	-	0%
Net	31,592	(123,749)	(124,130)	(381)	

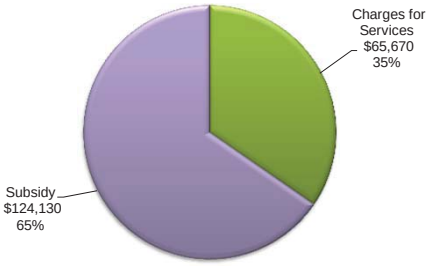
Highlight of Budget Changes

No changes.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	189,066	189,041	189,041	66,051	65,670	(381)	
Admin Charges - Commissions	431011	734	759	759	-	-	-	
Total Charges for Services		189,800	189,800	189,800	66,051	65,670	(381)	-1%
Total Revenues		189,800	189,800	189,800	66,051	65,670	(381)	-1%
Expenditures								
Discretionary Expenses								
External Contracted Labor	521105	118,979	118,979	118,979	128,749	128,749	-	
Other Professional Services	521108	895	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	16	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	19,729	19,531	900	14,301	14,301	-	
Paint Supplies	531117	2,496	-	-	-	-	-	
Sign & Signal Supplies	531120	672	-	-	-	-	-	
Furniture, Equipment, Fixtures	533101	81	-	-	-	-	-	
Total Discretionary Expenses		142,867	138,509	119,879	143,050	143,050	-	0%
Non-Discretionary Expenses								
Electricity	523100	42,538	46,498	38,329	46,750	46,750	-	
Total Non-Discretionary Expenses		42,538	46,498	38,329	46,750	46,750	-	0%
Total Expenditures		185,405	185,007	158,208	189,800	189,800	-	0%
Net Revenues over/(under) Expenditures		4,395	4,793	31,592	(123,749)	(124,130)	(381)	

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

Department Description

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

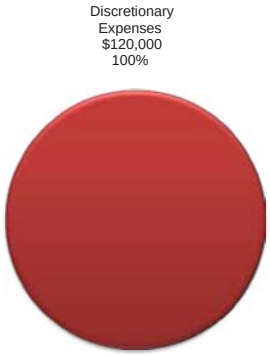
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	255,520	120,000	175,000	55,000	46%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	83,300	120,000	120,000	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	83,300	120,000	120,000	-	0%
Net	172,220	-	55,000	55,000	

Highlight of Budget Changes

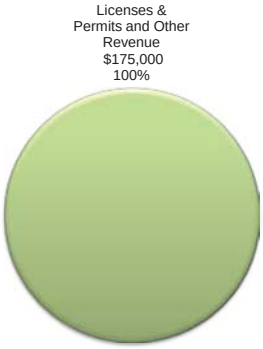
Revenue

Revenue increased $55K based on historical information and projections.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	23,568	-	1,577	-	-	-	
Admin Charges - External	431012	-	1,204	-	-	-	-	
Total Charges for Services		23,568	1,204	1,577	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	2,075	1,608	594	-	-	-	
Sale of Fixed Assets	482001	188,054	188,116	253,350	120,000	175,000	55,000	
Total Other Revenue		190,130	189,724	253,943	120,000	175,000	55,000	46%
Total Revenues		213,698	190,928	255,520	120,000	175,000	55,000	46%
Expenditures								
Discretionary Expenses								
Other Purchased Services	525106	16,416	11,399	23,361	20,000	20,000	-	
Equipment/Furniture/Fixtures	531109	49,222	82,879	59,939	100,000	100,000	-	
Total Discretionary Expenses		65,638	94,278	83,300	120,000	120,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	721	-	-	-	-	-	
Total Non-Discretionary Expenses		721	-	-	-	-	-	0%
Total Expenditures		66,359	94,278	83,300	120,000	120,000	-	0%
Net Revenues over/(under) Expenditures		147,339	96,650	172,220	-	55,000	55,000	

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

Department Description

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

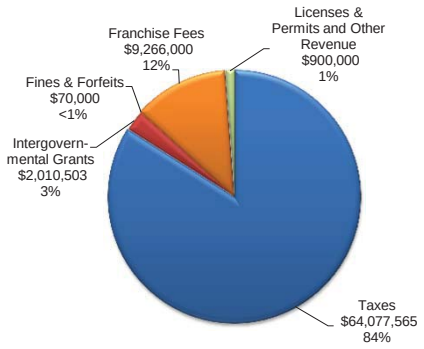
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	70,891,006	73,403,010	76,324,068	2,921,058	4%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	8,457	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	4,202,865	-	-	-	
	4,211,322	-	-	-	0%
Net	66,679,684	73,403,010	76,324,068	2,921,058	

Highlight of Budget Changes

Revenue

- Interest revenue is budgeted to increase by $524K to $900K based on historical and projected revenue.
- Included in the budget is an increase in electricity and gas franchise fees of 1% to 3% each. Based on FY 2015 actual revenue and planned fee increases, revenue is expected to increase $2.3M. The total budget for all franchise fees in FY 2017 is $9.3M.

FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	45,992,604	46,755,848	47,131,780	48,428,713	48,701,355	272,642	
Property Tax Levy - Delinquent	401101	37,673	66,700	52,744	-	-	-	
Franchise Tax	401106	3,940,424	6,962,603	6,666,465	6,963,000	9,266,000	2,303,000	
Total Taxes		49,970,701	53,785,152	53,850,989	55,391,713	57,967,355	2,575,642	5%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	1,458,311	2,187,950	2,010,503	(177,447)	
Total Intergovernmental Grants		-	-	1,458,311	2,187,950	2,010,503	(177,447)	-8%
Charges for Services								
Recording Fees	431002	-	-	27	-	-	-	
Total Charges for Services		-	-	27	-	-	-	0%
Fines & Forfeits								
Court Fines	441000	79,503	67,141	43,340	100,000	70,000	(30,000)	
Total Fines & Forfeits		79,503	67,141	43,340	100,000	70,000	(30,000)	-30%
Transfers In								
Operating Transfer In - Inter	483001	14,095,847	14,261,381	14,845,156	15,347,347	15,376,210	28,863	
Total Transfers In		14,095,847	14,261,381	14,845,156	15,347,347	15,376,210	28,863	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(18,645)	(437,181)	682,603	376,000	900,000	524,000	
Gain (Loss) on Sale of Invest	451002	3,096	-	-	-	-	-	
Air Rights	461005	20	40	-	-	-	-	
Vacating Streets & Alleys	461006	-	1,050	2,738	-	-	-	
Other Miscellaneous Revenue	471005	-	-	7,843	-	-	-	
Total Other Revenue		(15,529)	(436,091)	693,184	376,000	900,000	524,000	139%
Total Revenues		64,130,522	67,677,584	70,891,006	73,403,010	76,324,068	2,921,058	4%
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	-	-	8,457	-	-	-	
Total Discretionary Expenses		-	-	8,457	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	3,823,264	4,678,552	4,202,865	-	-	-	
Total Transfers Out		3,823,264	4,678,552	4,202,865	-	-	-	0%
Total Expenditures		3,823,264	4,678,552	4,211,322	-	-	-	0%
Net Revenues over/(under) Expenditures		60,307,258	62,999,032	66,679,684	73,403,010	76,324,068	2,921,058	

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

Department Description

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

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	215,399	-	-	-	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	5,520	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	20	-	-	-	
	5,540	-	-	-	0%
Net	209,859	-	-	-	

Highlight of Budget Changes

No changes.

INVESTMENT EARNINGS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	36,753	21,303	215,283	-	-	-	
Other Miscellaneous Revenue	471005	-	-	116	-	-	-	
Total Other Revenue		36,753	21,303	215,399	-	-	-	0%
Total Revenues		36,753	21,303	215,399	-	-	-	0%
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	-	-	5,520	-	-	-	
Total Discretionary Expenses		-	-	5,520	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	-	20	-	-	-	
Total Transfers Out		-	-	20	-	-	-	0%
Total Expenditures		-	-	5,540	-	-	-	0%
Net Revenues over/(under) Expenditures		36,753	21,303	209,859	-	-	-	

The Executive Director is responsible for the Memorial department ID.
Veterans Memorial Building, All Veterans Memorial Park, Veterans Memorial Stadium are the sections of this department ID.

Department Description

The **Memorial Department** is responsible for the management, development, operations, and maintenance of the Veterans Memorial Building, Veterans Memorial Stadium, and the All Veterans Memorial Park. The Memorial Department expenditures are funded through the Memorial Building property tax levy.

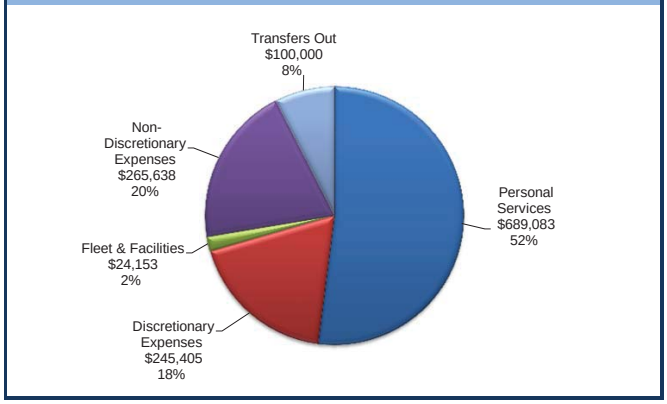
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	1,323,645	1,321,918	1,324,279	2,361	0%
Expenditures					
Personal Services	621,356	667,681	689,083	21,402	
Discretionary	227,253	296,825	245,405	(51,420)	
Fleet & Facilities	11,475	11,624	24,153	12,529	
Non-Discretionary	205,592	245,788	265,638	19,850	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	100,000	100,000	100,000	-	
	1,165,676	1,321,918	1,324,279	2,361	0%
Net	157,969	-	-	(0)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
9.41	9.41	0.00	9.41	0.00

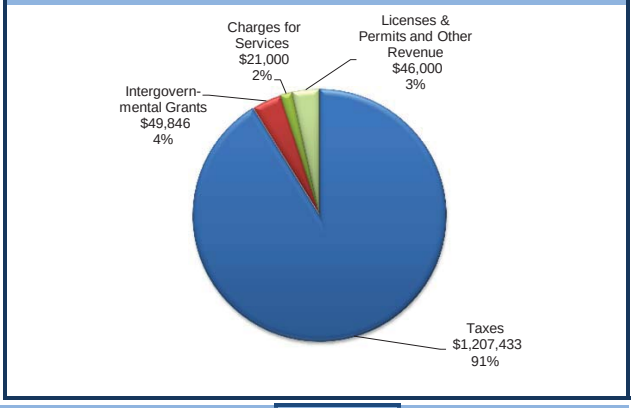
Highlight of Budget Changes

The Memorial Department is mainly funded through the memorial building property tax levy. The levy rate will remain unchanged at $0.20082/1000 of taxable valuation. The levy rate will produce $1.2M in property tax revenue in FY 2017.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,139,406	1,158,255	1,168,899	1,200,673	1,207,433	6,760	
Property Tax Levy - Delinquent	401101	933	1,653	691	-	-	-	
Total Taxes		1,140,339	1,159,907	1,169,590	1,200,673	1,207,433	6,760	1%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	36,154	54,245	49,846	(4,399)	
Total Intergovernmental Grants		-	-	36,154	54,245	49,846	(4,399)	-8%
Charges for Services								
Admin Charges - External	431012	-	-	2,772	21,000	21,000	-	
Concession Sales	431302	-	-	35	-	-	-	
Sale of Recycleable	432002	4,529	693	1,472	-	-	-	
Total Charges for Services		4,529	693	4,278	21,000	21,000	-	0%
Other Revenue								
Building Rental	461001	-	30,301	113,288	46,000	46,000	-	
Contributions & Donations	471002	-	120	335	-	-	-	
Other Miscellaneous Revenue	471005	-	8,659	-	-	-	-	
Total Other Revenue		-	39,079	113,622	46,000	46,000	-	0%
Total Revenues		1,144,867	1,199,680	1,323,645	1,321,918	1,324,279	2,361	0%
Expenditures								
Personal Services								
Total Personal Services		559,157	592,233	621,356	667,681	689,083	21,402	3%
Discretionary Expenses								
Advertising & Marketing	521100	200	-	-	-	-	-	
External Contracted Labor	521105	-	879	97	250	250	-	
Health Services	521106	104	88	116	-	-	-	
Other Professional Services	521108	21,468	7,876	28,691	10,000	10,000	-	
Security Services	521110	412	288	288	500	500	-	
IT Services - External	522102	772	333	606	-	-	-	
Building & Grounds Services	522104	85,869	88,000	97,682	93,000	93,000	-	
Furniture, Equip, Fixture Serv	522105	-	6,427	15,614	36,500	36,500	-	
Landfill Fees	523102	-	5	5	500	500	-	
Recycling Fees	523104	-	18	42	-	-	-	
Phone Services	523107	-	-	(1)	1,476	1,476	-	
Rental of Equip & Vehicles	524101	26	-	151	200	200	-	
Printing, Binding, & Duplicate	525102	119	790	1,577	200	200	-	
Other Insurance	525105	4,805	4,807	5,545	122,768	71,348	(51,420)	
Awards & Recognition	531102	-	-	8	-	-	-	
Books & Subscriptions	531103	237	276	276	300	300	-	
Chemical Supplies	531104	79	21	-	500	500	-	
Cleaning & Janitorial Supplies	531105	1,627	6,511	2,062	3,000	3,000	-	
Computer Supplies	531106	-	-	-	350	350	-	
Equipment/Furniture/Fixtures	531109	24,062	47,769	35,019	6,000	6,000	-	
Photography Supplies	531110	-	-	-	100	100	-	
Landscaping Materials	531112	-	-	12	-	-	-	
Miscellaneous Supplies	531114	1,050	788	3,872	-	-	-	
Musical & Instruments	531115	-	31	-	-	-	-	
Office Supplies	531116	511	1,250	2,639	500	500	-	
Paint Supplies	531117	927	130	705	1,500	1,500	-	
Program Supplies	531118	-	-	-	500	500	-	
Shop Supplies	531119	3,222	8,673	7,605	6,000	6,000	-	
Sign & Signal Supplies	531120	-	-	-	250	250	-	
Meters	531122	332	-	-	-	-	-	
Uniforms	531123	-	871	-	500	500	-	
Personal Protective Gear	531124	162	2	19	-	-	-	
Building & Grounds Supplies	533100	4,277	2,719	13,708	3,000	3,000	-	
Furniture, Equipment, Fixtures	533101	3,370	9,651	9,092	3,000	3,000	-	
Vehicle & Rolling Equip Parts	533102	-	-	-	600	600	-	
Tires & Tubes	533103	-	-	-	100	100	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Conferences, Training, Travel	542102	517	1,534	369	2,400	2,400	-	
Dues & Memberships	542103	-	50	165	-	-	-	
Licensing Fees	542106	-	50	475	-	-	-	
Miscellaneous Costs	542107	-	-	-	231	231	-	
Postage & Freight	542108	62	76	213	200	200	-	
Recording/Filing Fees/Permits	542110	45	665	530	-	-	-	
Mileage Reimbursement	542111	309	69	70	2,400	2,400	-	
Bad Debt Expense	542114	-	-	2	-	-	-	
Total Discretionary Expenses		154,567	190,644	227,253	296,825	245,405	(51,420)	-17%
Fleet & Facilities								
City Facility Maint Services	522107	2,091	9,524	10,863	11,000	23,529	12,529	
City Fleet Services	522108	138	51	51	-	-	-	
Rental of Land & Buildings	524100	-	1,064	-	-	-	-	
City Fleet Rental Charges	524102	350	459	561	624	624	-	
Total Fleet & Facilities		2,579	11,098	11,475	11,624	24,153	12,529	108%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	1,691	-	-	-	
City Information Tech Services	522109	-	-	-	-	4,800	4,800	
Electricity	523100	73,929	115,648	90,339	150,000	150,000	-	
Natural Gas	523103	28,465	77,709	51,802	29,700	29,700	-	
Property Insurance	525107	42,000	54,000	61,000	65,000	80,000	15,000	
Vehicle Insurance	525108	300	1,000	500	550	600	50	
Diesel Fuel	532100	-	-	61	-	-	-	
Gasoline Fuel	532101	337	293	199	538	538	-	
Total Non-Discretionary Expenses		145,031	248,650	205,592	245,788	265,638	19,850	8%
Transfers Out								
Transfer Out-Inter	571100	513,839	344,958	100,000	100,000	100,000	-	
Total Transfers Out		513,839	344,958	100,000	100,000	100,000	-	0%
Total Expenditures		1,375,174	1,387,584	1,165,676	1,321,918	1,324,279	2,361	0%
Net Revenues over/(under) Expenditures		(230,306)	(187,904)	157,969	-	-	(0)	

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

Department Description

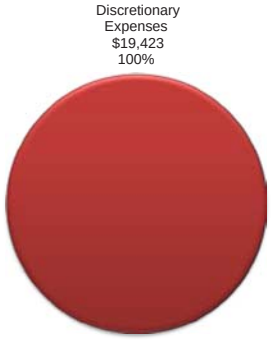
The **Agricultural Lands** department ID of the General Fund uses this department ID to track the equipment and discretionary expenditures used for road side vegetation control that are funded through the Ag Land property tax levy.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	22,218	17,224	19,423	2,199	13%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	17,224	19,423	2,199	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	-	17,224	19,423	2,199	13%
Net	22,218	-	-	-	

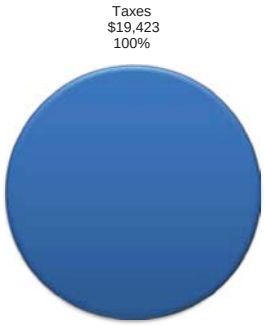
Highlight of Budget Changes

Agricultural Lands are funded 100% through the ag land property tax levy. The levy rate will produce $19,423 in property tax revenue in FY 2017.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	15,315	16,265	21,879	17,224	19,423	2,199	
Property Tax Levy - Delinquent	401101	-	0	157	-	-	-	
Total Taxes		15,315	16,265	22,036	17,224	19,423	2,199	13%
Other Revenue								
Interest/Div - Nonproprietary	451000	79	(58)	182	-	-	-	
Gain (Loss) on Sale of Invest	451002	3	-	-	-	-	-	
Total Other Revenue		81	(58)	182	-	-	-	0%
Total Revenues		15,397	16,207	22,218	17,224	19,423	2,199	13%
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	7	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	-	17,224	19,423	2,199	
Total Discretionary Expenses		7	-	-	17,224	19,423	2,199	13%
Total Expenditures		7	-	-	17,224	19,423	2,199	13%
Net Revenues over/(under) Expenditures		15,390	16,207	22,218	-	-	-	

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

Department Description

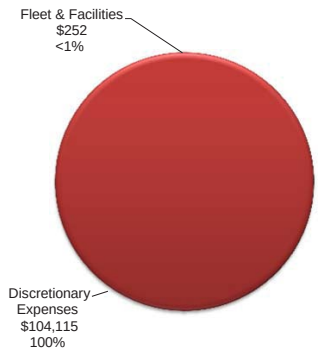
The **Band** department ID of the General Fund uses this department ID to track the associated revenues & expenditures of the Cedar Rapids Municipal Band. The Band has traditionally been funded through the Iowa Band Law, a tax collected in the property taxes of citizens. The expenditure budget is used for the salaries of the contracted performers, the staff, and the conductor as well as the purchase of music and general supplies for performances.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	107,552	104,170	104,367	197	0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	96,646	103,918	104,115	197	
Fleet & Facilities	377	252	252	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
	97,023	104,170	104,367	197	0%
Net	10,529	-	-	(0)	

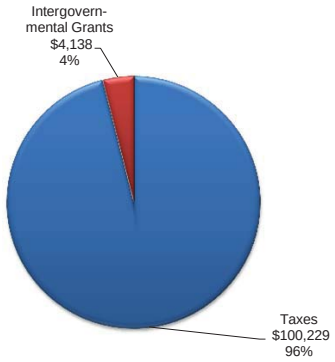
Highlight of Budget Changes

Band is funded 100% through the band property tax levy and backfill from the state. The levy rate will remain unchanged at $0.01667/1000 of taxable valuation. The levy rate will produce $100K in property tax revenue in FY 2017.

ALLOCATION OF EXPENSES



FUNDING SOURCES

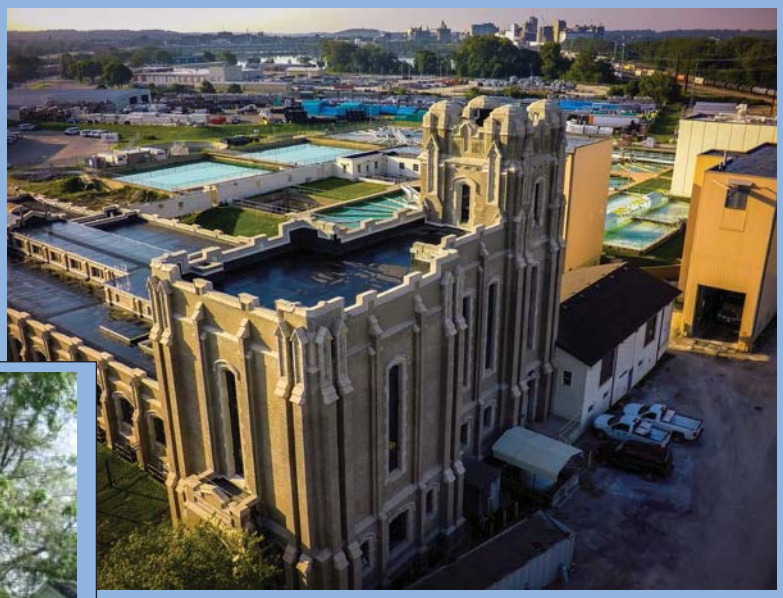


	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	94,579	96,144	97,219	99,667	100,229	562	
Property Tax Levy - Delinquent	401101	77	136	109	-	-	-	
Total Taxes		94,655	96,280	97,328	99,667	100,229	562	1%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	2,999	4,503	4,138	(365)	
Total Intergovernmental Grants		-	-	2,999	4,503	4,138	(365)	-8%
Charges for Services								
Admin Charges - External	431012	5,100	5,500	5,500	-	-	-	
Total Charges for Services		5,100	5,500	5,500	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	2,050	2,650	1,725	-	-	-	
Total Other Revenue		2,050	2,650	1,725	-	-	-	0%
Total Revenues		101,805	104,430	107,552	104,170	104,367	197	0%
Expenditures								
Personal Services								
Total Personal Services		(638)	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	65	285	435	-	-	-	
External Contracted Labor	521105	81,436	89,863	85,285	85,662	85,859	197	
Other Professional Services	521108	680	1,540	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	25	300	300	-	
Phone Services	523107	-	-	-	400	400	-	
Rental of Equip & Vehicles	524101	8,275	14,155	8,168	9,200	9,200	-	
Printing, Binding, & Duplicate	525102	1,010	810	1,046	3,561	3,561	-	
Awards & Recognition	531102	-	-	-	200	200	-	
Engineering Supplies	531108	-	1,043	-	-	-	-	
Equipment/Furniture/Fixtures	531109	73	350	-	2,595	2,595	-	
Photography Supplies	531110	-	-	500	-	-	-	
Musical & Instruments	531115	1,907	1,510	1,097	1,700	1,700	-	
Office Supplies	531116	50	-	-	-	-	-	
Program Supplies	531118	-	357	50	-	-	-	
Licensing Fees	542106	150	-	-	300	300	-	
Postage & Freight	542108	9	-	39	-	-	-	
Total Discretionary Expenses		93,654	109,913	96,646	103,918	104,115	197	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	-	377	252	252	-	
Total Fleet & Facilities		-	-	377	252	252	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	121	-	-	-	-	-	
Total Non-Discretionary Expenses		121	-	-	-	-	-	0%
Total Expenditures		93,137	109,913	97,023	104,170	104,367	197	0%
Net Revenues over/(under) Expenditures		8,668	(5,483)	10,529	-	-	(0)	

ENTERPRISE FUNDS

Fund Description

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



Enterprise Fund Highlights

The FY 2017 enterprise fund expenditure budget is increasing $6.6M to $240M. The enterprise fund revenue budget increased $8.6M to $233M in FY 2017.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	261,606,673	224,450,508	233,085,400	8,634,892	4%
Expenditures					
Personal Services	32,985,496	35,714,973	36,907,829	1,192,856	
Discretionary	40,581,778	41,365,063	44,686,164	3,321,101	
Fleet & Facilities	5,655,486	5,664,857	6,044,598	379,740	
Non-Discretionary	18,301,784	19,645,129	19,388,198	(256,931)	
Capital Outlay	40,799,071	53,576,586	54,810,971	1,234,385	
Debt Service	43,619,265	29,094,658	30,385,889	1,291,231	
Transfers Out	75,183,194	48,109,223	47,519,236	(589,988)	
	257,126,074	233,170,489	239,742,884	6,572,395	3%
Net	4,480,599	(8,719,982)	(6,657,484)	2,062,498	

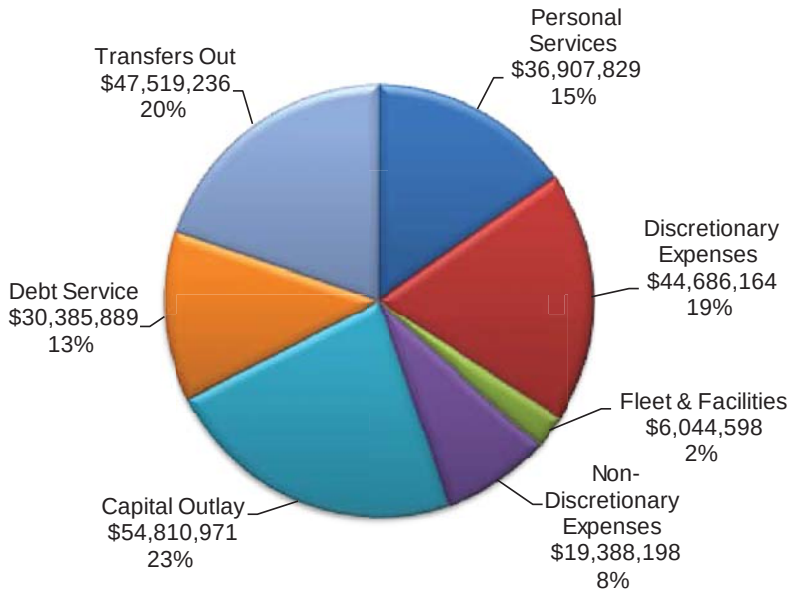
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
406.81	408.81	0.00	408.81	2.00

The FY 2017 FTE count for enterprise funds increased by 2.00 FTEs to 408.81 FTEs. The budget includes adding 1 FTE to the Water Department to support water projects associated with the paving for progress program and 1 FTE to the Sewer Department to address the number of direct reports for maintenance staff ensuring operational effectiveness.

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

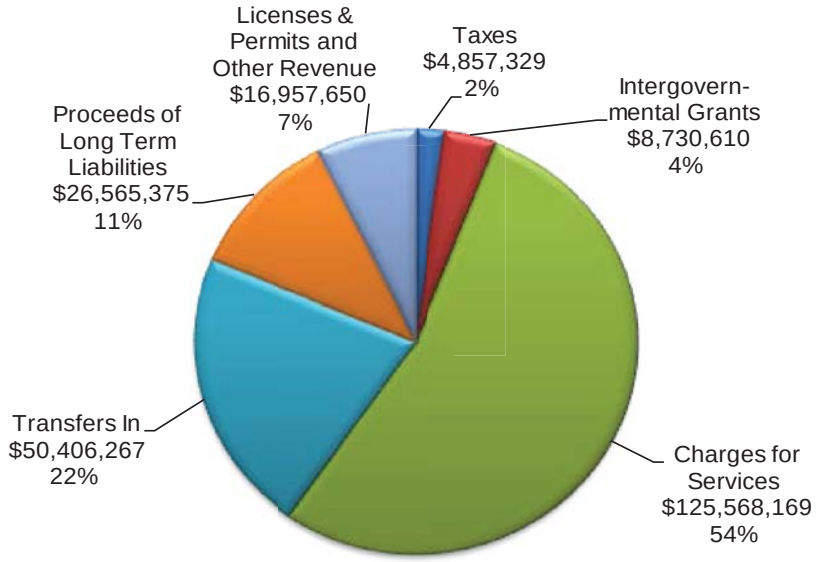
Of the $239.7M enterprise fund expenditure budget, the largest expense of $54.8M is capital outlay expenditures. The funds with the largest budgeted capital outlay expenditures are Water ($20.4M), Water Pollution Control ($14.5M), The Eastern Iowa Airport ($8.4M), Sanitary Sewer ($8.4M). The next largest expense of $47.5M includes transfers out for items such as debt, capital improvement projects, and economic development. Discretionary expenses make up $44.7M or 19% of the FY 2017 enterprise fund budget. The following chart shows the enterprise fund by major object of expenditure for FY 2017.

ALLOCATION OF EXPENSES



In FY 2017, the largest budgeted revenue source for enterprise funds is charges for services of $125.6M. 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 2017.

FUNDING SOURCES



City of Cedar Rapids Utilities

The City of Cedar Rapids provides the following utilities:

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

These utilities are in a combined billing. Total residential utility billings will increase 5.1% which is an increase of $50.76 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. 1 unit is equivalent to 100 cubic feet or 748 gallons. The following chart details the effect of the rate increase for a typical residential customer.

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

	Actual Monthly FY 2016	Monthly FY 2017	Percent Increase	Annual Impact
Water	$ 29.70	$ 31.03	4.5%	$ 15.96
Iowa & Local Sales Tax	$ 2.08	$ 2.17	4.3%	$ 1.08
Water Pollution Control/Sanitary Sewer	$ 25.92	$ 27.87	7.5%	$ 23.40
Storm Sewer	$ 5.02	$ 5.17	3.0%	$ 1.80
Solid Waste/Yard Waste	$ 16.02	$ 16.34	2.0%	$ 3.84
Solid Waste-Recycling	$ 4.29	$ 4.68	9.1%	$ 4.68
Total Charges - Monthly Bill	$ 83.03	$ 87.26	5.1%	$ 50.76
Cost per Day	$ 2.73	$ 2.87		

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

When compared to other Iowa and Midwest cities, Cedar Rapids has one of the lowest water and water pollution control/sanitary sewer rates (comparisons can be viewed on the following pages). The majority of the increase in FY 2017 will be used to fund capital improvement projects for water, water pollution control, and sewer. The residential rate for solid waste and yard waste collection will increase 2% and recycling will increase 9.1% or $4.68 annually. Combined this is a 3.5% increase. In FY 2016 and prior years, solid waste recycling rates funded the equipment and labor costs associated with the recycling program. The key reason for the increase in FY 2017 for recycling is the external cost/fees associated with processing recycled materials.

Customers with qualified disabilities or over the age of 62 may qualify for a reduced municipal utility rate. Currently 455 customers are signed up for this program. Program information is outlined below.

Qualification Criteria:

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

Program Benefits:

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

Utility departments will contribute $500K toward the City's economic development fund in FY 2017. Before the transfer for economic development is made, the City will verify surplus definitions are met in accordance with the Code of Iowa and rules stated by the City Finance Committee.

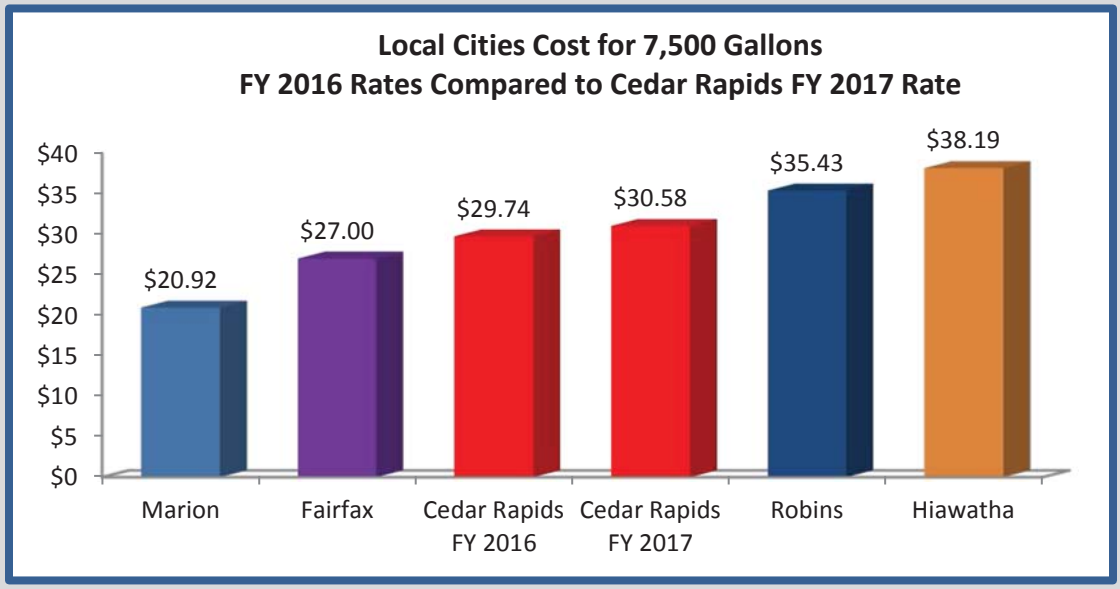
Water

The Water Department is increasing the service charge and volumetric rate for steps I, II, and III, which includes residential, by 4.5% for FY 2017. The budget also includes a 1% rate increase for volumetric step IV. Steps I – IV correlate to the volume of usage by a customer. The rate increases will be used to fund project expenditures relating to the paving for progress program.

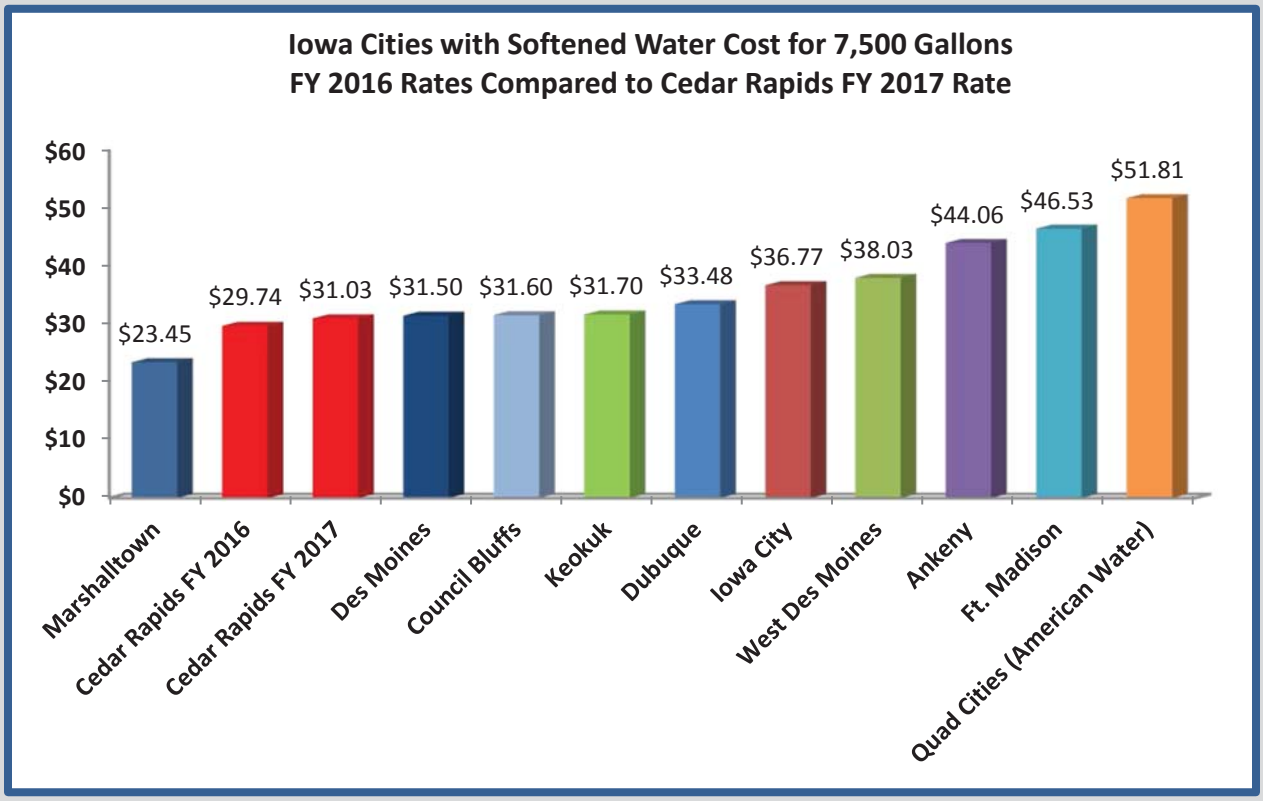
Significant treatment capacity is available for development and growth, however access to an appropriate water distribution system connection may limit how quickly development can occur. Currently the department is constructing phase 1 of 5 to update the J Avenue plant, originally built in 1929. Phase 2 will be initiated in late FY 2016. This is an 8 year, estimated $36M project to improve reliability and provide operational flexibility prior to any North West plant expansion. Current usage trends would suggest that North West treatment plant expansion would be needed in approximately 10 years and cost approximately $32M. Both projects will help to meet demand in drought conditions, however implementation of the City Council's Drought Contingency Plan adopted in 2013 could be necessary during severe drought conditions in the interim. Overall the 10 year capital investment plan is estimated at $208M, which includes but not limited to, the previously mentioned North West plant expansion, but also work associated with paving for progress projects and possible nitrate removal treatment. Funding costs at these levels with revenue bonds will require rate increases over the next 10 years to meet debt service and bond covenant requirements.

FY 2017 budget includes issuing $14.5M in revenue bonds and incurring $20M in capital improvement project expenses. Several projects are planned such as construction of 2 new collector wells to ensure a reliable raw water supply. The budget also includes projects to be coordinated with Public Works to install/replace water mains in connection with the paving for progress program.

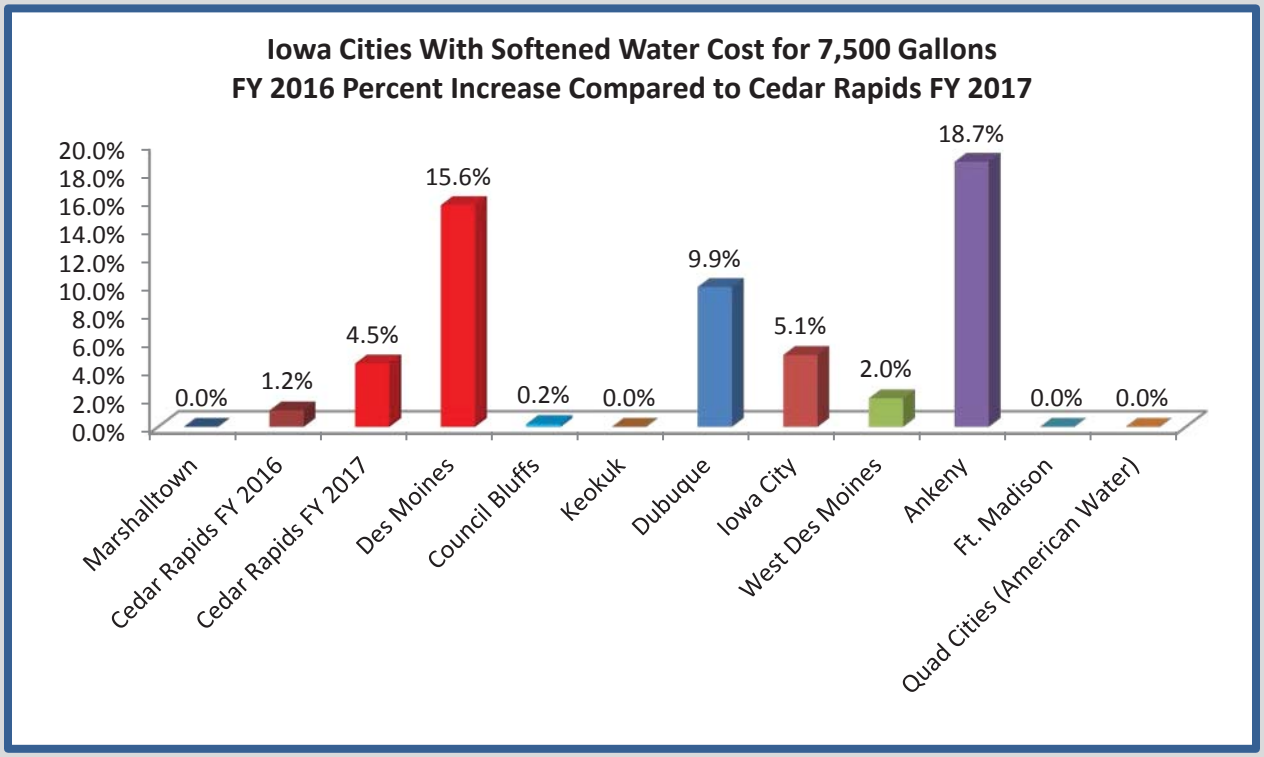
The following chart shows the FY 2016 water rates compared to Cedar Rapids' FY 2017 rate for typical residential usage of 10 units, or 7,500 gallons for the metro area cities. The City of Robin's water is supplied by Cedar Rapids. Cedar Rapids' water is softened; all other cities provide non-softened water.



The chart below shows the FY 2016 softened water rates for several cities in the state of Iowa compared to Cedar Rapids' FY 2017 rate.



The chart below shows the FY 2016 softened water rate increases compared to the Cedar Rapids' FY 2017 increase for several cities in the state of Iowa.



Storm Sewer

The storm sewer rate will increase 3% in FY 2017. This increase will generate an additional $551K of revenue to be used to fund storm sewer capital improvement projects. As of the creation of this book, the storm sewer rate billing mechanism was in process for a potential change in FY 2017. The current characteristic used to determine the storm sewer rate is the total lot area. The change would be to use only the lot's impervious area such as roofs, driveways, and parking lots. With this change about 10% of current customers would see a rate increase larger than the planned 3%.

In FY 2017, $2M will be transferred from storm sewer utility user fees to the storm sewer capital improvement fund for planned projects. $2.5M is budgeted for capital improvement projects.

Water Pollution Control & Sanitary Sewer

In FY 2017, the daily fee for sewer service charge and the volumetric fee will increase 7.5%. The industrial rate will increase 2% for flow and Biochemical Oxygen Demand (CBOD), and 1% for Total Suspended Solids (TSS) and Total Kjeldahl Nitrogen (TKN).

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

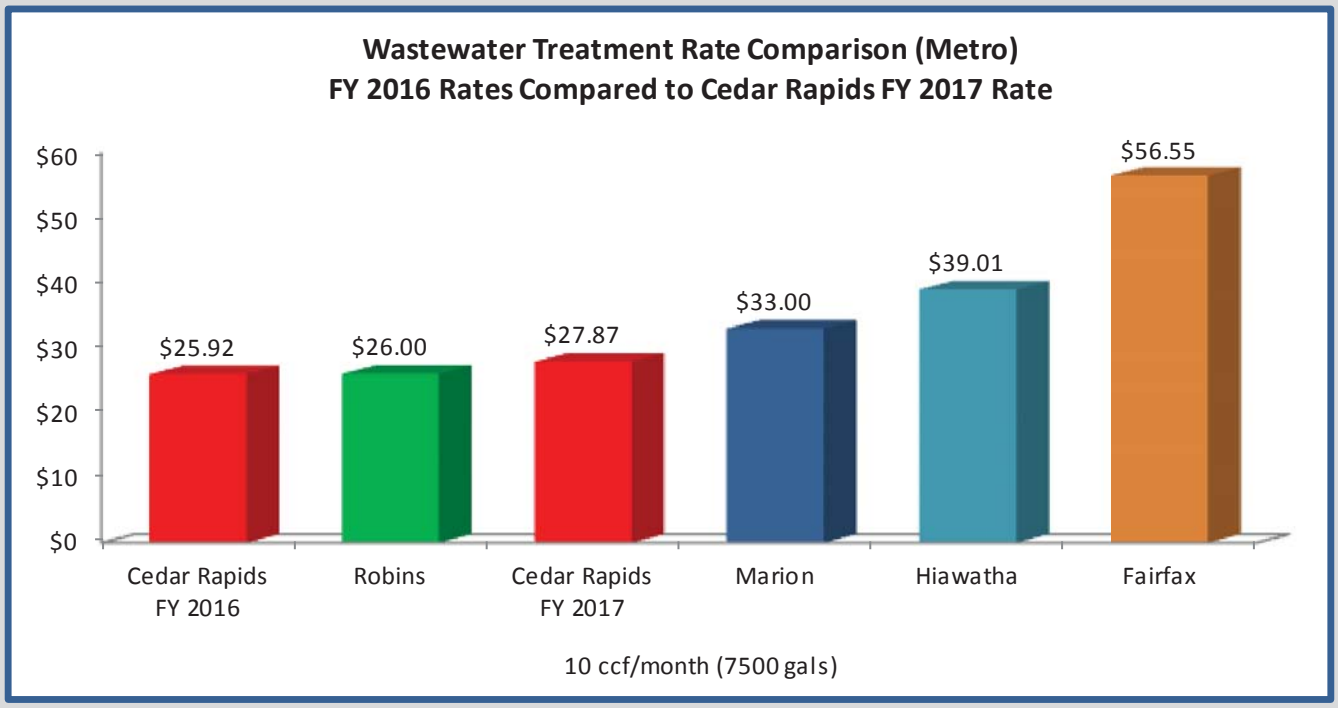
The uncertainty over future regulatory requirements from the DNR or EPA is a significant challenge to determining and implementing necessary treatment strategies. However long term investments will be significant to meet regulatory requirements for nutrients or life span limitations of the solids de-watering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

FY 2017 budget includes issuing $9M in revenue bonds and incurring $14M in capital improvement project expenses. Several large projects are planned such as significant upgrades to the disinfection process, replacement of anaerobic heat exchangers, and addition of a bioscrubber for odorous air treatment.

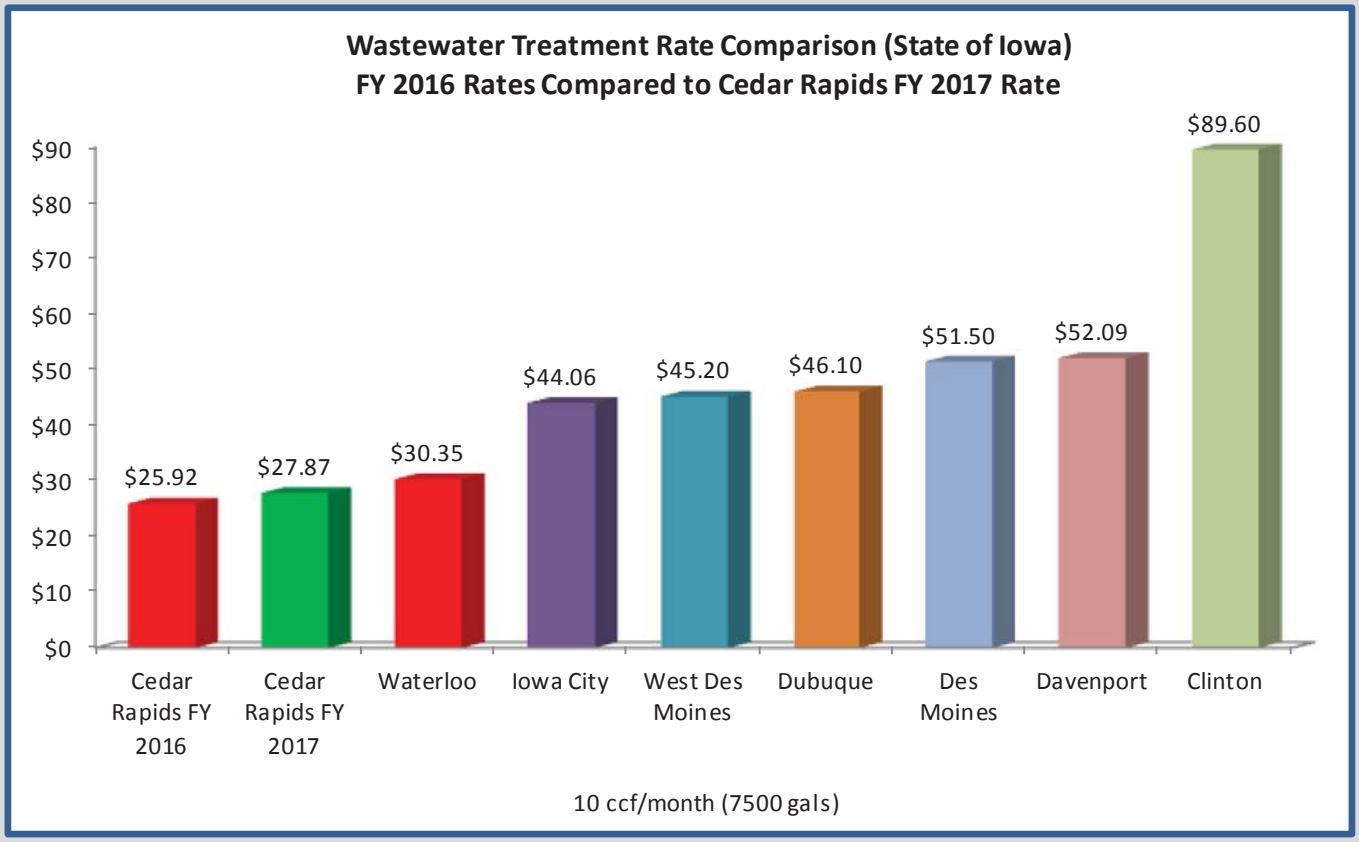
Long term trends could require significant capital investments on the scale of $175M-200M over 10-15 years for nutrient controls, solids disposal, and collection system upgrades. In addition would be costs for treatment capacity expansion and routine maintenance needs. Funding costs at these levels with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

The Sanitary Sewer Department budgeted $8.3M in capital project expenditures for FY 2017 which includes issuing $2.4M of revenue bonds. The largest planned projects in FY 2017 are the Prairie Creek and Waconia Ave projects. Prairie Creek is a multiple year project. The department is projecting to need revenue bonds ranging from $5.2M – 5.9M per year in FY 2018 & FY 2019 to fund other sanitary sewer projects not flood related. Funding costs at these levels with revenue bonds could require larger annual rate increases to meet debt service and bond covenant requirements.

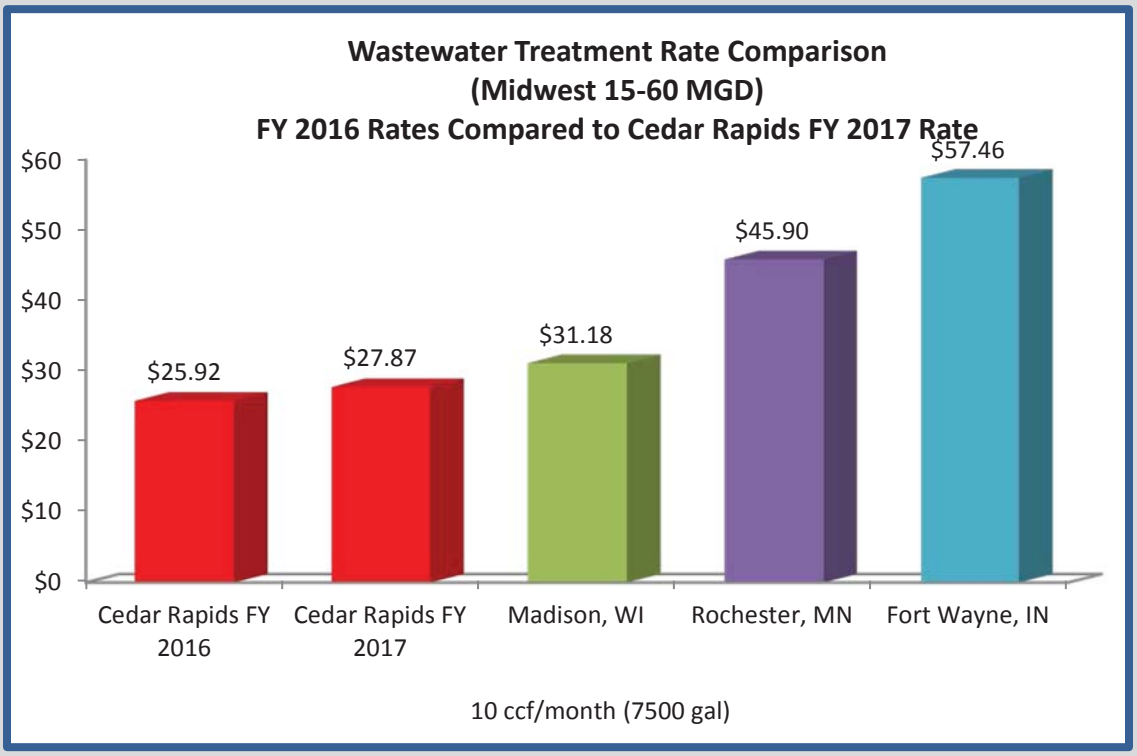
The following chart shows FY 2016 wastewater treatment rates for 10 CCF per month for the metro area cities compared to Cedar Rapids' FY 2017 rate.



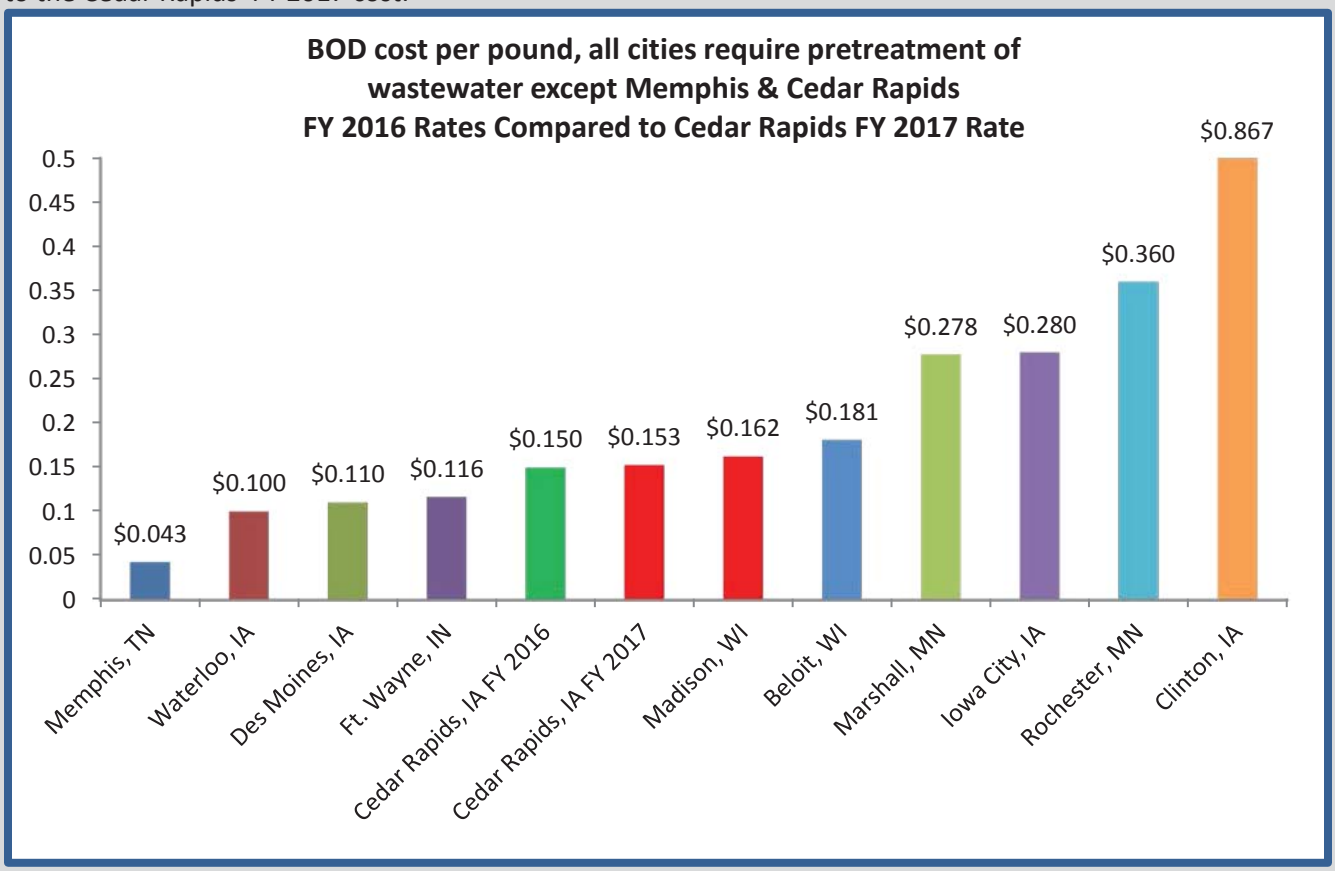
The chart below shows FY 2016 wastewater treatment rates for 10 CCF per month for several cities in the state of Iowa compared to the FY 2017 Cedar Rapids' rate.



This chart shows FY 2016 wastewater treatment rates for 10 CCF per month for Midwest cities compared to the FY 2017 Cedar Rapids' rate.



The following chart shows FY 2016 biochemical oxygen demand (BOD) per pound for Midwest cities compared to the Cedar Rapids' FY 2017 cost.



Solid Waste, Yard Waste, & Recycling

The residential rate for solid waste and yard waste collection will increase 2% and recycling will increase 9.1% or $4.68 annually. Combined this is a 3.5% increase. In FY 2016 and prior years, solid waste recycling rates funded the equipment and labor costs associated with the recycling program. The key reason for the increase in FY 2017 for recycling is the external cost/fees associated with processing recycled materials.

Since FY 2013 the operations have been subsidized by the Water Pollution Control Department to keep rate increases to a minimum. The FY 2017 budget does not include subsidized support from other utility departments. To ensure sustainability, currently the department is considering options that could include extensions in vehicle replacement life cycles, adjustments in service levels, and/or rate increases of at least 5% annually. The department has embarked on a study to determine the possibility of a reducing 1 recycling route due to decreasing recycling tonnages.

Other Areas

The **Transit** property tax levy rate will remain unchanged in FY 2017 at $.80787/$1000 of taxable valuation. Starting in FY 2018, Transit will need increased funding in order to maintain its capital improvement replacement plan for buses.

Net of transfers in, the **Golf** budget reflects revenues of $3.1M and expenditures of $3.3M, or an operating loss of $249K. Over the past several years, the Golf Department has experienced insufficient operating revenue to cover operating expenses due to flooding at Jones Golf Course and changing demographics. This has caused a deficit fund balance to build up. The FY 2017 budget was submitted by the department to reflect historical and projected information. The budget includes a $260K transfer of revenue from the general fund to begin to address the deficit. The City will be reviewing golf operations in calendar year 2016 to development a long term plan.

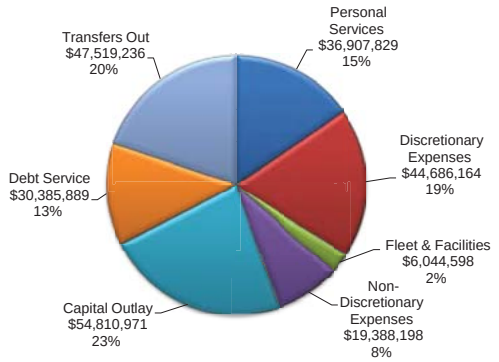
The FY 2017 **Parking** budget includes net income from the event center and south side ramp to pay the debt related to the event center ramp. The remainder of the budget includes the City's expenses such as the employees originally hired by the City of Cedar Rapids, debt, flood insurance, and capital improvement projects.

Hotel/Convention Center/Arena – The net income from the hotel portion of the complex will go towards hotel debt payments in FY 2017. The Convention Center and Arena portion of the complex operating deficits will be funded by the general fund as originally planned.

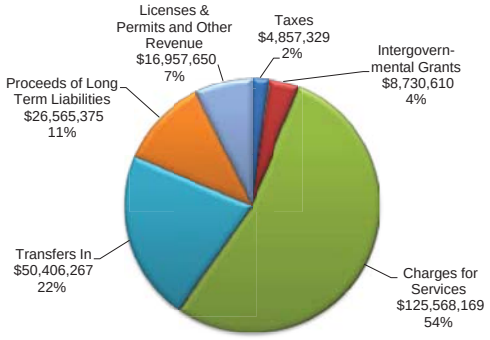
The FY 2017 **Ice Arena** budget shows a deficit of $123K to operate the facility. The deficit will be funded with hotel motel revenue. The deficit is a slight decrease in the subsidy needed for operations from FY 2016 by $603. In addition, the City will be allocating $50K from hotel motel taxes to pay for capital improvements at the Ice Arena in FY 2017.

The Eastern Iowa Airport is a component unit of the City of Cedar Rapids. The Cedar Rapids Airport Commission operates and maintains The Eastern Iowa Airport and has adopted FY 2017 budget for The Eastern Iowa Airport. The budget submitted reflects $4M of net revenues over expenditures.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,583,675	4,659,503	4,701,492	4,830,136	4,857,329	27,193	
Property Tax Levy - Delinquent	401101	3,756	6,651	2,795	-	-	-	
Total Taxes		4,587,431	4,666,154	4,704,287	4,830,136	4,857,329	27,193	1%
Licenses & Permits								
Other Permits	411014	8,140	6,660	5,025	4,700	4,700	-	
Total Licenses & Permits		8,140	6,660	5,025	4,700	4,700	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,119,756	2,739,525	2,876,941	2,543,800	2,743,800	200,000	
Federal Capital	421003	27,475,213	7,350,205	8,347,701	3,995,708	4,105,640	109,932	
Transportation Program Revenue	421006	400,065	333,825	72,209	75,000	75,000	-	
State Operating	422001	639,539	743,035	648,951	638,000	608,000	(30,000)	
State Capital	422002	6,924,012	70,000	954,269	325,000	659,398	334,398	
State Comm Indus Backfill	422104	-	-	145,449	218,220	200,522	(17,698)	
Local Govt Grants	423000	2,587,262	1,683,391	1,466,099	270,600	338,250	67,650	
Community Credits	423001	81,087	59,792	67,175	-	-	-	
Total Intergovernmental Grants		40,226,934	12,979,773	14,578,794	8,066,328	8,730,610	664,282	8%
Charges for Services								
Laboratory Fees	431003	12,181	12,062	12,262	12,000	12,000	-	
Printing & Duplicating of Form	431006	-	4	-	-	-	-	
Admin Charges - City Mgr Depts	431007	2,508,524	2,678,110	2,852,258	2,918,350	3,132,476	214,126	
Other Charges for Services	431010	2,168,486	16,525,257	20,903,948	21,991,933	23,632,739	1,640,806	
Admin Charges - Commissions	431011	150	1,650	1,176	-	-	-	
Admin Charges - External	431012	23,134	23,485	22,410	439,319	1,128,853	689,534	
Special Police Services	431101	353,590	357,741	385,820	390,606	402,324	11,718	
Vending Sales	431301	7,672	6,149	9,288	1,000	2,000	1,000	
Concession Sales	431302	679,181	567,990	365,121	474,495	415,663	(58,832)	
Registration Fees	431303	93,576	85,168	17,315	29,000	29,000	-	
Admission Fees	431305	884,817	942,153	811,595	1,100,275	934,766	(165,509)	
League Fees	431306	138,542	120,055	12,555	9,850	9,850	-	
Tournament Fees	431307	92,463	81,253	78,122	109,500	109,500	-	
School Fees	431308	9,345	6,538	7,889	10,100	10,100	-	
Special Fees	431309	4,866	8,535	5,268	3,150	3,150	-	
Pass Fees	431311	445,412	412,737	412,558	488,217	412,558	(75,659)	
Gift Certificate Sales	431312	1,239	(212)	1,576	-	-	-	
Will Call Fees	431313	79,410	32,846	-	-	-	-	
Advertising Income	431314	58,119	43,224	56,434	49,000	54,000	5,000	
Snow/Weed Abatements	431502	-	-	(39,575)	-	136,500	136,500	
Inspection Fees	431601	-	-	(610)	-	-	-	
Waste Water - Service Charge	431700	13,759,220	13,907,789	14,291,961	14,954,909	16,807,101	1,852,192	
Waste Water - Volumetric	431701	5,839,886	5,863,674	5,729,079	6,142,391	6,783,216	640,825	
Special Waste Water Revenue	431702	22,057,971	23,558,126	24,079,601	23,972,923	24,293,663	320,741	
Contractual-Waste Wtr Trmnt	431703	2,941,593	3,110,311	3,247,973	3,160,000	3,660,000	500,000	
Hauler - Septic Waste	431705	348,893	212,668	214,048	260,000	215,000	(45,000)	
Waste Sludge	431706	-	50,000	79,000	60,000	75,000	15,000	
Outside Ser Area Indstry Waste	431707	16,207	219	10,339	10,000	10,000	-	
Shared WPC & Sewer revenue	431708	(7,548,536)	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(1,238,847)	
Water Revenue - Service Charge	431800	6,794,006	6,997,350	7,229,706	7,417,496	7,854,833	437,337	
Water Revenue - Volumetric	431801	23,369,726	23,790,249	22,947,453	23,540,707	24,330,035	789,329	
Sundry Billing Receipts	431802	146,751	207,118	356,732	200,000	250,000	50,000	
Turning Water Off & On	431803	488,325	558,807	594,212	550,000	600,000	50,000	
Water Main Extensions	431804	93,022	146,113	16,224	95,000	15,000	(80,000)	
Daily Parking	431901	637,916	59,400	60,300	60,300	63,900	3,600	
Monthly Parking	431902	1,970,742	-	-	-	-	-	
Event Parking	431903	48,900	-	-	-	-	-	
Solid Waste Collection Fees	432001	6,946,224	7,424,413	7,839,401	8,060,889	8,277,319	216,431	
Sale of Recycleable	432002	53,614	41,757	41,069	40,900	38,900	(2,000)	
Recycling & Reduction Fees	432003	1,797,637	1,916,766	2,042,746	2,113,010	2,321,949	208,939	
Common Use Janitorial, Mtc,	432202	332,680	368,779	377,751	382,665	394,145	11,480	
Common Use Electric	432203	100,326	97,696	106,964	114,150	117,575	3,425	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Terminal Service	432204	131,990	30,626	56,065	32,500	45,000	12,500	
Customer Facility Charge	432205	515,873	518,768	580,908	512,000	507,500	(4,500)	
Passenger Facility Charge	432206	2,085,600	2,254,298	2,316,348	2,373,100	2,260,800	(112,300)	
Fuel Flowage Fee	432208	77,200	78,122	145,199	77,500	77,500	-	
Fuel Sales - External	432211	580,301	738,010	537,285	577,350	324,500	(252,850)	
Passenger Fares-Full Adult	432301	373,897	452,476	538,011	400,000	400,000	-	
Passenger Fares - Elder/Disab	432302	233,165	218,971	225,793	215,000	220,000	5,000	
Passenger Fares - Student	432303	149,449	145,550	137,103	145,000	140,000	(5,000)	
Passenger Fares - Undist	432304	7,852	-	-	-	-	-	
Blue Ticket	432307	42,552	43,281	59,427	45,000	45,000	-	
Storm Sewer Transportation Fee	432401	2,646,720	3,690,261	3,875,319	3,754,388	4,305,298	550,910	
Sanitary/Storm Sewer Main Ext	432402	34,058	114,912	11,600	-	-	-	
Total Charges for Services		94,634,467	111,079,716	116,049,019	119,242,274	125,568,169	6,325,894	5%
Fines & Forfeits								
Other Fines & Forfeits	441002	208,002	-	-	-	-	-	
Total Fines & Forfeits		208,002	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	10,074,938	23,105,142	22,197,615	8,140,046	8,232,492	92,447	
Operating Transfer In - Intra	483002	36,647,008	30,619,343	52,259,517	44,158,660	42,173,775	(1,984,885)	
Total Transfers In		46,721,946	53,724,486	74,457,132	52,298,706	50,406,267	(1,892,438)	-4%
Proceeds of Long Term Liabilities								
Proceeds of LT Liab - Other	485000	366,330	-	-	-	-	-	
GO Bond Proceeds	485001	25,700,000	1,020,000	13,745,000	1,144,000	601,375	(542,625)	
Revenue Bond Proceeds	485003	12,465,000	16,140,000	16,970,000	22,354,000	25,964,000	3,610,000	
Premiums on Bonds Sold	485005	800,901	174,482	1,862,822	-	-	-	
TIF GO Bond Proceeds	485008	-	4,075,000	-	-	-	-	
State Revolving Fund Proceeds	485009	1,546,311	1,790,448	11,920	900,000	-	(900,000)	
Total Proceeds of Long Term Liabilities		40,878,542	23,199,930	32,589,742	24,398,000	26,565,375	2,167,375	9%
Other Revenue								
Interest/Div - Nonproprietary	451000	19	0	769	-	-	-	
Penalties	451001	436,798	378,907	408,709	355,000	380,000	25,000	
Gain (Loss) on Sale of Invest	451002	4,299	-	-	-	-	-	
Land Rental	461000	894,051	870,882	824,041	835,253	713,856	(121,397)	
Building Rental	461001	2,469,083	2,560,293	2,367,928	2,325,163	2,394,446	69,283	
Other Rental	461002	809,689	871,281	659,522	852,825	844,825	(8,000)	
Easement	461003	-	12,400	-	-	-	-	
Air Rights	461005	31,724	31,724	31,458	31,990	31,990	-	
Landing Fees	461007	1,987,313	2,279,621	2,670,481	2,164,930	2,440,010	275,080	
Hangar Rent	461008	219,500	219,383	219,736	225,091	225,091	-	
FBO Rent	461009	290,787	291,708	292,756	294,000	294,000	-	
Parking Fees	461010	3,582,104	4,022,435	4,816,745	4,716,300	4,728,500	12,200	
Concession Fees - Restaurant	461011	466,272	504,596	512,363	521,100	503,400	(17,700)	
Concession Fees - Car Rental	461012	1,492,179	1,473,328	1,478,064	1,536,200	1,515,861	(20,339)	
Concession Fees - Advertising	461014	72,280	71,375	63,132	60,000	60,000	-	
Concession Fees - Misc	461015	46,837	56,247	62,602	55,000	55,000	-	
Apron Use Fee	461018	131,889	136,262	158,551	141,250	145,488	4,238	
Sales Tax Refunds	471000	-	(382)	-	-	-	-	
Postage / Handling	471001	2,511	3,513	3,406	2,000	2,000	-	
Contributions & Donations	471002	254,353	252,645	1,248,997	181,000	181,000	-	
Sale of Inventory	471003	313,203	262,083	283,991	323,000	323,000	-	
Damage Recoveries	471004	543,624	130,878	28,404	9,000	9,000	-	
Other Miscellaneous Revenue	471005	1,046,451	709,792	689,979	376,074	704,906	328,832	
Insurance Premiums	471006	29,974	-	-	-	-	-	
Cash Over (Under)	471007	13,231	429	1,139	-	-	-	
Special Assessment Charges	471008	-	11,360	6,945	5,000	5,500	500	
Interest / Div - Proprietary	481000	270,579	45,515	266,309	357,184	499,900	142,716	
Capital Contributions	481003	1,547,538	1,536,825	1,687,835	-	595,844	595,844	
Build America interest abate	481004	265,981	252,115	244,310	236,003	227,333	(8,670)	
Sale of Fixed Assets	482001	138,796	78,338	194,502	7,000	72,000	65,000	
Total Other Revenue		17,361,063	17,063,552	19,222,674	15,610,363	16,952,950	1,342,587	9%
Total Revenues		244,626,527	222,720,271	261,606,673	224,450,508	233,085,400	8,634,892	4%
Expenditures								
Personal Services								
Total Personal Services		31,754,439	32,075,691	32,985,496	35,714,973	36,907,829	1,192,856	3%
Discretionary Expenses								
Advertising & Marketing	521100	620,983	727,142	679,439	608,800	650,700	41,900	
Auditing & Accounting Services	521102	7,450	11,215	77	15,000	15,000	-	
Consulting Services	521103	28	-	17,050	4,500	4,500	-	
Consulting & Technical Service	521104	1,432,220	416,575	293,037	1,181,250	1,916,525	735,275	
External Contracted Labor	521105	3,359,126	12,090,335	13,193,894	20,565,159	21,278,354	713,195	
Health Services	521106	13,371	8,952	5,789	19,650	15,250	(4,400)	
Legal Services	521107	10,883	68,321	18,740	51,500	30,500	(21,000)	
Other Professional Services	521108	3,265,005	2,127,013	2,091,102	2,145,285	2,458,100	312,815	
External Banking/Financial Fee	521109	402,618	332,659	274,746	369,920	322,368	(47,553)	
Security Services	521110	85,542	76,611	48,193	46,758	57,000	10,242	
Management Services	521111	897,517	930,917	985,865	694,780	675,246	(19,534)	
Collection Agency Services	521112	34	-	-	-	-	-	
Computer Hardware	522100	8,902	34,318	67,172	77,500	101,500	24,000	
Computer Software Maintenance	522101	185,150	253,428	201,670	340,400	423,300	82,900	
IT Services - External	522102	97,952	51,398	68,206	91,400	92,500	1,100	
Radio Maintenance	522103	36,600	37,529	28,891	37,750	37,950	200	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Building & Grounds Services	522104	1,470,755	1,234,010	992,872	898,450	998,250	99,800	
Furniture, Equip, Fixture Serv	522105	322,338	142,682	280,587	531,580	580,180	48,600	
Vehicles & Rolling Equip Serv	522106	114,018	87,217	48,687	84,000	84,000	-	
NonCapitalized Project Expense	522110	1,108,900	1,170,296	613,932	9,700	-	(9,700)	
Landfill Fees	523102	1,078,268	1,116,854	1,158,531	1,169,650	1,477,470	307,820	
Recycling Fees	523104	12,008	14,442	6,703	20,000	15,000	(5,000)	
Sewer Services	523105	21,670	201,961	84,785	30,000	75,000	45,000	
Steam	523106	-	-	(59)	-	-	-	
Phone Services	523107	177,651	270,502	188,288	124,650	136,950	12,300	
Water	523108	347,891	381,379	341,244	378,550	359,550	(19,000)	
Rental of Equip & Vehicles	524101	255,042	432,522	397,958	188,960	173,760	(15,200)	
Appraisal, Recording, Abstract	525100	-	2,400	-	-	-	-	
Printing, Binding, & Duplicate	525102	145,840	77,849	79,326	112,700	110,137	(2,563)	
Other Insurance	525105	114,619	207,084	116,760	-	-	-	
Other Purchased Services	525106	67,126	358,398	522,316	950	1,000	50	
Ammunition, Targets, & Firearm	531100	116	3,172	2,899	1,700	2,500	800	
Animal Supplies	531101	92,347	188	2,548	-	-	-	
Awards & Recognition	531102	7,896	815	6,099	2,250	2,250	-	
Books & Subscriptions	531103	17,324	14,999	18,782	21,400	34,050	12,650	
Chemical Supplies	531104	3,761,227	3,691,863	3,509,732	3,992,500	3,903,500	(89,000)	
Cleaning & Janitorial Supplies	531105	117,133	93,799	77,188	81,350	78,650	(2,700)	
Computer Supplies	531106	15,671	18,481	15,294	18,350	15,650	(2,700)	
Concession Supplies	531107	200,132	169,187	161,223	195,200	195,200	-	
Engineering Supplies	531108	999	1,429	656	1,750	1,750	-	
Equipment/Furniture/Fixtures	531109	752,175	668,086	406,080	614,800	468,500	(146,300)	
Photography Supplies	531110	1,555	934	458	2,000	2,300	300	
Lab Supplies	531111	78,777	91,159	93,256	103,500	103,000	(500)	
Landscaping Materials	531112	56,397	85,018	75,138	74,700	73,000	(1,700)	
Cost of Goods Sold	531113	200,335	225,617	242,238	224,350	411,960	187,610	
Miscellaneous Supplies	531114	211,526	3,413,464	3,599,728	7,750	888,403	880,653	
Musical & Instruments	531115	-	20	-	-	-	-	
Office Supplies	531116	58,691	46,148	48,428	55,500	55,650	150	
Paint Supplies	531117	97,083	37,058	26,828	16,650	15,750	(900)	
Program Supplies	531118	29,340	39,291	58,256	54,100	66,100	12,000	
Shop Supplies	531119	319,062	368,396	371,199	360,725	384,125	23,400	
Sign & Signal Supplies	531120	10,023	16,748	9,314	16,350	26,250	9,900	
Street & Sewer Materials	531121	89,292	225,126	180,944	200,500	200,500	-	
Meters	531122	518,319	399,526	814,690	868,250	865,000	(3,250)	
Uniforms	531123	125,433	103,981	77,574	86,200	95,200	9,000	
Personal Protective Gear	531124	73,473	70,399	71,312	96,550	88,500	(8,050)	
Kerosene	532102	-	316	174	200	200	-	
LP Gas	532103	6,982	13,788	10,011	12,820	13,650	830	
Oil	532104	33,816	34,027	46,464	34,500	39,900	5,400	
Other Fuel	532105	-	-	-	500	500	-	
Other Lubricants	532106	6,943	7,602	9,156	10,950	10,750	(200)	
Building & Grounds Supplies	533100	269,996	469,251	347,589	363,425	368,300	4,875	
Furniture, Equipment, Fixtures	533101	1,369,648	1,514,191	1,906,259	1,436,425	1,429,925	(6,500)	
Vehicle & Rolling Equip Parts	533102	103,600	71,981	78,202	93,988	89,500	(4,488)	
Tires & Tubes	533103	9,657	19,780	16,429	16,462	20,662	4,200	
Runway Maintenance	533104	8,338	10,702	82,669	60,000	60,000	-	
Jetway Maintenance	533105	44,025	16,799	20,453	20,000	15,000	(5,000)	
Moving Costs	541104	-	-	19,216	-	-	-	
Grants	541105	60	-	925	-	-	-	
Grants & Contributions	541106	2,218,009	1,143,269	3,819,461	1,558,826	1,627,500	68,674	
Transit Program	541110	326,333	213,102	72,215	75,000	75,000	-	
Animals	542100	-	-	120	-	-	-	
Closure/PostClosure Ldfll Exp	542101	(7,147)	(35,120)	14,700	3,000	4,500	1,500	
Conferences, Training, Travel	542102	152,711	162,349	160,501	240,750	328,050	87,300	
Dues & Memberships	542103	176,385	174,703	156,741	201,550	204,900	3,350	
Entertainment Expense	542104	-	-	109	-	-	-	
Settlement	542105	9,498	12,934	11,098	2,400	4,200	1,800	
Licensing Fees	542106	5,060	3,706	2,770	7,700	6,300	(1,400)	
Miscellaneous Costs	542107	79,241	362,008	50,117	47,750	47,750	-	
Postage & Freight	542108	212,171	203,534	213,953	224,200	221,300	(2,900)	
Property Tax	542109	4,078	230,052	494,052	1,600	1,700	100	
Recording/Filing Fees/Permits	542110	31,379	21,484	33,044	46,750	45,300	(1,450)	
Mileage Reimbursement	542111	35,411	3,941	2,306	11,000	3,400	(7,600)	
Bad Debt Expense	542114	51,289	125,092	267,705	-	-	-	
Loss of Inventory	542116	-	-	69,676	-	-	-	
Total Discretionary Expenses		27,641,317	37,428,405	40,581,778	41,365,063	44,686,164	3,321,101	8%
Fleet & Facilities								
City Facility Maint Services	522107	226,960	259,091	280,841	340,063	319,045	(21,019)	
City Fleet Services	522108	2,626,240	2,801,164	2,772,972	2,703,130	2,721,585	18,455	
Rental of Land & Buildings	524100	369,665	424,756	291,603	248,338	254,604	6,266	
City Fleet Rental Charges	524102	1,661,260	1,871,591	2,310,071	2,373,326	2,749,364	376,038	
Total Fleet & Facilities		4,884,125	5,356,603	5,655,486	5,664,857	6,044,598	379,740	7%
Non-Discretionary Expenses								
City Accounting Services	521113	1,119,052	1,166,243	1,119,814	1,136,410	1,240,329	103,919	
City Inter Department Charges	521114	4,331,761	4,885,502	5,127,761	5,920,187	6,097,510	177,323	
City Information Tech Services	522109	831,094	887,320	1,412,532	1,340,582	1,367,197	26,615	
Electricity	523100	5,111,486	6,512,272	5,872,293	5,699,276	5,966,103	266,827	
Natural Gas	523103	1,298,051	1,350,777	1,124,861	1,319,100	1,208,600	(110,500)	
Liability Insurance	525104	466,341	346,280	350,607	395,013	343,037	(51,976)	
Property Insurance	525107	364,855	801,208	742,837	740,757	697,965	(42,792)	
Vehicle Insurance	525108	529,243	451,888	322,929	314,604	240,427	(74,177)	
Diesel Fuel	532100	1,893,705	1,891,495	1,551,893	1,943,200	1,610,810	(332,390)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Gasoline Fuel	532101	811,733	871,357	676,257	836,000	616,220	(219,780)	
Total Non-Discretionary Expenses		16,757,319	19,164,342	18,301,784	19,645,129	19,388,198	(256,931)	-1%
Capital Outlay								
Land	551000	144,636	111,849	105,354	175,000	75,000	(100,000)	
Buildings	552000	79,078,984	14,723,387	10,371,268	15,155,000	6,924,971	(8,230,029)	
Improvements Other than Bldgs	553000	26,720,794	23,678,540	28,135,543	36,459,250	45,474,850	9,015,600	
Vehicles, Equipment, Software	554000	2,371,729	739,756	2,063,326	1,643,946	2,212,250	568,304	
Controlled assets	556000	128,396	98,856	123,580	143,390	123,900	(19,490)	
Total Capital Outlay		108,444,539	39,352,389	40,799,071	53,576,586	54,810,971	1,234,385	2%
Debt Service								
Bond Principal	561000	13,785,498	13,301,890	30,443,597	16,671,294	17,799,383	1,128,090	
Other Debt Principal	561001	2,018,000	2,472,165	2,523,592	2,412,000	2,601,000	189,000	
Bond Interest Expense	561002	7,703,522	7,754,129	8,684,419	8,728,924	8,765,736	36,813	
Other Debt Interest Expense	561003	1,403,661	1,273,749	1,352,819	1,282,440	1,219,769	(62,671)	
Discount on Bonds	561004	-	26,714	-	-	-	-	
Issuance Costs	561006	838,715	377,848	614,839	-	-	-	
Total Debt Service		25,749,396	25,206,496	43,619,265	29,094,658	30,385,889	1,291,231	4%
Transfers Out								
Transfer Out-Inter	571100	23,458,299	16,596,163	22,923,677	3,950,563	5,345,461	1,394,897	
Transfer Out-Intra	571200	36,647,008	30,619,343	52,259,517	44,158,660	42,173,775	(1,984,885)	
Total Transfers Out		60,105,307	47,215,507	75,183,194	48,109,223	47,519,236	(589,988)	-1%
Total Expenditures		275,336,442	205,799,433	257,126,074	233,170,489	239,742,884	6,572,395	3%
Net Revenues over/(under) Expenditures		(30,709,915)	16,920,838	4,480,599	(8,719,982)	(6,657,484)	2,062,498	

Water Department Sections

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

The Utilities Director is responsible for the Water Department.

Department Description

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

- The plant **Operations** section manages treatment plants, remote pumping stations, and well-fields to ensure that the treatment and delivery processes function efficiently and effectively.
- The plant **Maintenance** section services and repairs equipment as needed and ensures that facilities, infrastructure, and equipment are maintained in the most cost effective manner.
- The **Lab and Environmental** section tests the drinking water over 1,400 times each month to ensure that it meets requirements of the Safe Drinking Water Act and other regulations.
- The **Distribution** section maintains the 664 plus miles of the water distribution system.
- The **Meter Service and Meter Reading** sections provide field customer services such as turning on/off water service, installing/replacing water meters, locating underground water utilities, tapping water mains for new services, as well as reading meters for billing customers.
- The **Customer Service and Administration** sections are responsible for the accurate billing for all utility services as well as providing customer service for all aspects of the water operation.
- The **Engineering** section manages the capital improvement programs for water treatment plants, distribution system, and the water pollution control facilities.

Statistics – *Did you know?*

- The Water Department produces and distributes an average of 36-50M gallons of water per day to customers, depending on the season.
- Our largest customer consumes an average of 11-12M gallons of water per day.
- Currently, there are 664 miles of water mains ranging in size from 4 to 48 inches in diameter.
- Currently, the Water Department meters and charges for water utilized by 51,650 customer service agreements.

Recent Accomplishments

- All public water supply compliance requirements were met in calendar year 2014.
- During FY 2015, staff kept the nitrate concentration in our finished water at safe levels through careful operation of supply wells, facilitated by the use of new nitrate monitors on major wells.
- Middle Cedar Partnership Project was approved by United States Department of Agriculture – Natural Resources Conversation Service and is a five year program (June 2015 – June 2020).
- Initiated nitrate removal and source water option study (September 2015).
- J Ave plant phase 1 project underway with several major construction tasks completed and some still in process in 2015.
- The C Street elevated tank rehabilitation was completed in June 2015.

Future Challenges & Opportunities

- FY 2017 – FY 2022 significant upgrades are planned for the original J Avenue plant. Phase 1 of 5 is underway and design Request for Statement of Qualifications for phase 2 will be released in fall 2016.
- Nitrate management of our source water or construction of nitrate removal processes will be costly.
- Middle Cedar Partnership Project and proposed Middle Cedar Watershed Management Authority process is extremely staff intensive.
- Utilities water main work associated with Paving for Progress projects will require significant acceleration of capital bonding needs and construction project administration.

Goals, Objectives, Measures

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

Department Goal	Improve efficiency of municipal billing by increasing number of customers using autopay program.
Department Objective	Reduce remittance processing and collection costs.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Reduce remittance processing and collection costs	10,750	11,139	11,145	11,250	11,350

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

Department Goal	Maintain effectiveness of water distribution system components through preventative maintenance.
Department Objective	Perform preventative maintenance on each of 5222 fire hydrants every 5 years and paint each hydrant every 10 years.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Preventative maintenance and painting completed on fire hydrants	1,045 maintained, 522 painted per year	806 maintained 396 painted	1,198 maintained 506 painted	1,198 maintained 758 painted	1,198 maintained 758 painted

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	78,516,399	63,004,695	63,853,397	848,702	1%
Expenditures					
Personal Services	9,561,962	10,293,559	10,737,713	444,154	
Discretionary	6,043,580	5,801,790	6,224,895	423,105	
Fleet & Facilities	668,334	633,200	735,425	102,225	
Non-Discretionary	3,968,332	4,547,703	4,512,239	(35,463)	
Capital Outlay	13,137,892	20,807,000	20,398,900	(408,100)	
Debt Service	20,827,129	10,656,397	11,395,327	738,931	
Transfers Out	23,725,087	12,809,828	13,333,545	523,716	
	77,932,316	65,549,476	67,338,044	1,788,568	3%
Net	584,083	(2,544,781)	(3,484,647)	(939,866)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
107.76	108.76	0.00	108.76	1.00

Highlight of Budget Changes

Operating Revenues

Charges for services revenue increased $1.4M. This includes a 4.5% rate increase for the service charge and first 3 volumetric steps and 1% increase for volumetric step 4 (increase of $437K and $789K respectively). The rate increase is associated with project expenditures relating to the paving for progress program.

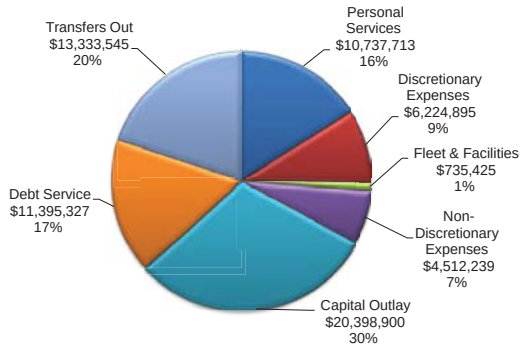
Operating Expenditures

- The budget includes the addition of 1 Water System Maintenance Worker II FTE to support water projects associated with the paving for progress program.
- Discretionary expenses are increasing $423K mainly for services relating to the conversion to automated meter reading, increased financial support for Middle Cedar Partnership Project, and for the Regional Conservation Partnership Program annual contribution.
- Electricity budget is increasing $76K due to Alliant projected rate increases.
- Included in operating expenditures is a transfer out of $13.3M. This transfer out includes $11.3M for debt payments, $1.5M for capital improvement projects, $20K for the city newsletter, and $250K for economic development, and $216K to support general fund positions providing services to the utility areas. Before the transfer for economic development is made, the City will verify surplus definitions are met.

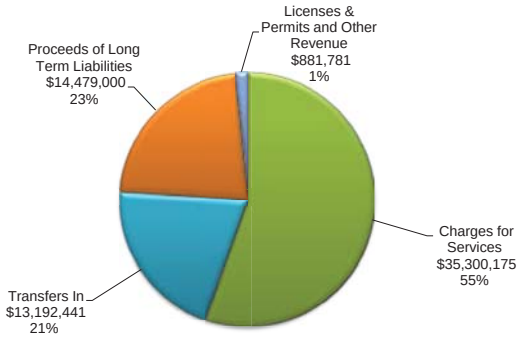
Other Changes

Total capital project expenditures are $20M. Funding includes $14.5M of revenue bonds, $1.5M from user fees, $345K from other utility areas, and the balance from cash on hand.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	39,744	6,826	-	-	-	
State Capital	422002	310,550	-	-	-	-	-	
Total Intergovernmental Grants		310,550	39,744	6,826	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	12,181	12,062	12,262	12,000	12,000	-	
Admin Charges - City Mgr Depts	431007	1,705,516	1,874,452	1,910,831	1,992,825	2,133,306	140,481	
Other Charges for Services	431010	77,615	83,635	88,330	80,000	85,000	5,000	
Water Revenue - Service Charge	431800	6,794,006	6,997,350	7,229,706	7,417,496	7,854,833	437,337	
Water Revenue - Volumetric	431801	23,369,726	23,790,249	22,947,453	23,540,707	24,330,035	789,329	
Sundry Billing Receipts	431802	146,751	207,118	356,732	200,000	250,000	50,000	
Turning Water Off & On	431803	488,325	558,807	594,212	550,000	600,000	50,000	
Water Main Extensions	431804	93,022	146,113	16,224	95,000	15,000	(80,000)	
Sale of Recycleable	432002	30,782	21,371	22,057	20,000	20,000	-	
Total Charges for Services		32,717,924	33,691,156	33,177,807	33,908,028	35,300,175	1,392,146	4%
Transfers In								
Operating Transfer In - Inter	483001	-	211,545	321,077	600,000	345,000	(255,000)	
Operating Transfer In - Intra	483002	15,522,194	12,099,426	23,534,114	12,358,395	12,847,441	489,046	
Total Transfers In		15,522,194	12,310,971	23,855,190	12,958,395	13,192,441	234,046	2%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	8,825,000	-	-	-	
Revenue Bond Proceeds	485003	7,265,000	4,570,000	9,945,000	15,304,000	14,479,000	(825,000)	
Premiums on Bonds Sold	485005	172,400	66,751	1,287,465	-	-	-	
Total Proceeds of Long Term Liabilities		7,437,400	4,636,751	20,057,465	15,304,000	14,479,000	(825,000)	-5%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	394	-	-	-	
Penalties	451001	399,583	376,625	392,640	350,000	375,000	25,000	
Gain (Loss) on Sale of Invest	451002	1,181	-	-	-	-	-	
Land Rental	461000	3,902	4,174	4,164	3,500	3,500	-	
Other Rental	461002	36,000	36,000	28,500	36,000	28,000	(8,000)	
Sales Tax Refunds	471000	-	(342)	-	-	-	-	
Contributions & Donations	471002	-	-	-	176,000	176,000	-	
Sale of Inventory	471003	61,873	12,458	36,060	25,000	25,000	-	
Damage Recoveries	471004	7,434	19,388	4,012	6,000	6,000	-	
Other Miscellaneous Revenue	471005	116,627	56,765	36,121	20,000	20,000	-	
Cash Over (Under)	471007	(34)	4	46	-	-	-	
Interest / Div - Proprietary	481000	163,432	111,547	59,167	90,000	110,000	20,000	
Capital Contributions	481003	710,315	856,547	674,516	-	-	-	
Build America interest abate	481004	138,373	131,136	127,081	122,772	118,281	(4,491)	
Sale of Fixed Assets	482001	26,895	5,567	56,409	5,000	20,000	15,000	
Total Other Revenue		1,665,580	1,609,871	1,419,110	834,272	881,781	47,509	6%
Total Revenues		57,653,647	52,288,494	78,516,399	63,004,695	63,853,397	848,702	1%
Expenditures								
Personal Services								
Total Personal Services		8,462,483	9,124,941	9,561,962	10,293,559	10,737,713	444,154	4%
Discretionary Expenses								
Advertising & Marketing	521100	3,293	4,942	3,615	5,600	31,500	25,900	
Consulting & Technical Service	521104	108,219	177,806	115,144	175,000	185,000	10,000	
External Contracted Labor	521105	69,358	58,990	43,225	48,000	120,000	72,000	
Health Services	521106	962	808	1,117	2,150	1,950	(200)	
Legal Services	521107	-	62	-	-	-	-	
Other Professional Services	521108	681,471	971,465	999,494	1,218,000	1,342,500	124,500	
External Banking/Financial Fee	521109	92,364	87,289	83,259	79,770	75,395	(4,375)	
Security Services	521110	-	-	348	-	-	-	
Computer Hardware	522100	3,509	6,075	56,060	26,500	51,500	25,000	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Computer Software Maintenance	522101	76,709	100,710	133,663	120,300	128,100	7,800	
IT Services - External	522102	37,246	39,021	41,439	56,000	76,000	20,000	
Radio Maintenance	522103	11,728	11,911	9,566	11,600	12,800	1,200	
Building & Grounds Services	522104	197,578	264,660	221,260	302,000	282,000	(20,000)	
Furniture, Equip, Fixture Serv	522105	51,358	73,217	139,331	88,500	111,000	22,500	
Vehicles & Rolling Equip Serv	522106	786	420	823	1,000	1,000	-	
NonCapitalized Project Expense	522110	355,171	374,422	279,290	-	-	-	
Landfill Fees	523102	1,423	474	1,308	1,000	1,000	-	
Recycling Fees	523104	4,891	4,509	1,063	5,500	3,500	(2,000)	
Sewer Services	523105	21,670	201,961	84,785	30,000	75,000	45,000	
Phone Services	523107	34,055	39,191	31,550	39,900	34,700	(5,200)	
Rental of Equip & Vehicles	524101	39,899	20,655	26,027	22,300	22,800	500	
Printing, Binding, & Duplicate	525102	27,029	30,525	21,967	32,800	41,500	8,700	
Other Purchased Services	525106	845	1,019	755	950	1,000	50	
Awards & Recognition	531102	-	8	-	-	-	-	
Books & Subscriptions	531103	2,138	1,883	1,411	3,450	3,850	400	
Chemical Supplies	531104	1,666,252	1,645,594	1,644,986	1,694,500	1,703,000	8,500	
Cleaning & Janitorial Supplies	531105	6,926	6,546	8,531	7,900	7,700	(200)	
Computer Supplies	531106	1,704	11,683	1,230	3,500	3,300	(200)	
Engineering Supplies	531108	999	1,429	656	1,500	1,500	-	
Equipment/Furniture/Fixtures	531109	33,335	61,731	47,500	68,000	73,700	5,700	
Photography Supplies	531110	106	57	58	200	500	300	
Lab Supplies	531111	40,665	38,205	45,354	47,000	47,000	-	
Cost of Goods Sold	531113	47,705	11,930	37,522	25,000	25,000	-	
Miscellaneous Supplies	531114	6,424	3,011	3,424	2,750	3,250	500	
Office Supplies	531116	15,943	16,820	15,155	20,600	20,250	(350)	
Paint Supplies	531117	8,389	7,981	6,961	9,400	8,500	(900)	
Program Supplies	531118	15,434	23,556	38,685	30,000	35,000	5,000	
Shop Supplies	531119	39,076	38,387	47,530	40,000	41,800	1,800	
Sign & Signal Supplies	531120	559	249	-	400	-	(400)	
Street & Sewer Materials	531121	-	-	898	-	-	-	
Meters	531122	418,825	285,626	625,595	678,250	690,000	11,750	
Uniforms	531123	21,596	23,715	21,078	27,250	26,750	(500)	
Personal Protective Gear	531124	16,283	24,948	18,526	24,450	22,950	(1,500)	
Kerosene	532102	-	316	-	-	-	-	
LP Gas	532103	89	684	428	520	500	(20)	
Oil	532104	1,223	1,777	832	800	800	-	
Other Lubricants	532106	4,350	4,195	5,503	4,500	4,500	-	
Building & Grounds Supplies	533100	150,592	266,426	218,456	236,500	240,000	3,500	
Furniture, Equipment, Fixtures	533101	156,798	285,023	439,395	235,200	219,300	(15,900)	
Vehicle & Rolling Equip Parts	533102	5,335	4,123	3,014	1,700	2,500	800	
Runway Maintenance	533104	-	-	805	-	-	-	
Grants	541105	-	-	925	-	-	-	
Grants & Contributions	541106	(23,801)	-	145,809	-	92,500	92,500	
Closure/PostClosure Ldfll Exp	542101	-	150	-	-	-	-	
Conferences, Training, Travel	542102	17,156	31,076	24,912	50,000	41,000	(9,000)	
Dues & Memberships	542103	70,657	61,586	45,030	69,200	69,500	300	
Settlement	542105	-	10,000	5,006	-	-	-	
Licensing Fees	542106	3,980	1,736	715	5,200	2,800	(2,400)	
Miscellaneous Costs	542107	24,310	23,191	24,810	25,250	25,250	-	
Postage & Freight	542108	181,487	179,306	188,247	192,600	192,450	(150)	
Property Tax	542109	590	612	636	600	700	100	
Recording/Filing Fees/Permits	542110	1,683	2,058	8,168	19,200	18,800	(400)	
Mileage Reimbursement	542111	24	1,168	833	9,500	2,000	(7,500)	
Bad Debt Expense	542114	-	-	192	-	-	-	
Loss of Inventory	542116	-	-	69,676	-	-	-	
Total Discretionary Expenses		4,756,398	5,546,915	6,043,580	5,801,790	6,224,895	423,105	7%
Fleet & Facilities								
City Facility Maint Services	522107	27,561	47,524	62,359	57,500	60,981	3,481	
City Fleet Services	522108	213,411	240,814	282,669	266,261	285,779	19,518	
Rental of Land & Buildings	524100	25	-	4,951	-	-	-	
City Fleet Rental Charges	524102	245,766	285,877	318,355	309,439	388,665	79,226	
Total Fleet & Facilities		486,763	574,215	668,334	633,200	735,425	102,225	16%
Non-Discretionary Expenses								
City Accounting Services	521113	309,497	280,000	285,600	285,600	316,109	30,509	
City Inter Department Charges	521114	796,557	909,369	888,996	981,312	1,009,744	28,432	
City Information Tech Services	522109	267,631	301,539	576,318	580,251	549,588	(30,663)	
Electricity	523100	1,704,464	1,878,380	1,717,389	1,999,684	2,076,000	76,316	
Natural Gas	523103	62,953	98,821	65,789	86,000	86,000	-	
Liability Insurance	525104	92,503	91,204	96,768	108,836	98,077	(10,759)	
Property Insurance	525107	71,498	108,183	101,110	121,370	115,196	(6,174)	
Vehicle Insurance	525108	26,176	42,978	71,388	92,650	60,276	(32,374)	
Diesel Fuel	532100	219,486	163,376	101,431	198,000	112,000	(86,000)	
Gasoline Fuel	532101	91,303	86,092	63,543	94,000	89,250	(4,750)	
Total Non-Discretionary Expenses		3,642,069	3,959,943	3,968,332	4,547,703	4,512,239	(35,463)	-1%
Capital Outlay								
Land	551000	-	-	-	100,000	-	(100,000)	
Buildings	552000	-	-	-	2,200,000	-	(2,200,000)	
Improvements Other than Bldgs	553000	7,746,000	3,672,415	12,866,140	18,234,000	20,145,000	1,911,000	
Vehicles, Equipment, Software	554000	55,676	158,459	219,772	201,900	183,300	(18,600)	
Controlled assets	556000	30,408	41,912	51,979	71,100	70,600	(500)	
Total Capital Outlay		7,832,083	3,872,786	13,137,892	20,807,000	20,398,900	(408,100)	-2%
Debt Service								
Bond Principal	561000	6,418,698	5,415,390	15,381,365	5,436,657	5,913,295	476,638	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Other Debt Principal	561001	1,602,000	1,650,000	1,699,000	1,750,000	1,803,000	53,000	
Bond Interest Expense	561002	2,456,177	2,262,287	2,447,703	2,572,500	2,834,293	261,793	
Other Debt Interest Expense	561003	1,045,770	914,568	948,210	897,240	844,740	(52,500)	
Issuance Costs	561006	193,873	113,543	350,852	-	-	-	
Total Debt Service		11,716,517	10,355,788	20,827,129	10,656,397	11,395,327	738,931	7%
Transfers Out								
Transfer Out-Inter	571100	677,813	546,415	190,973	451,433	486,103	34,670	
Transfer Out-Intra	571200	15,522,194	12,099,426	23,534,114	12,358,395	12,847,441	489,046	
Total Transfers Out		16,200,007	12,645,841	23,725,087	12,809,828	13,333,545	523,716	4%
Total Expenditures		53,096,321	46,080,428	77,932,316	65,549,476	67,338,044	1,788,568	3%
Net Revenues over/(under) Expenditures		4,557,326	6,208,066	584,083	(2,544,781)	(3,484,647)	(939,866)	

WATER - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	39,744	6,826	-	-	-	
Total Intergovernmental Grants		-	39,744	6,826	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	12,181	12,062	12,262	12,000	12,000	-	
Admin Charges - City Mgr Depts	431007	1,705,516	1,874,452	1,910,831	1,992,825	2,133,306	140,481	
Other Charges for Services	431010	77,615	83,635	88,330	80,000	85,000	5,000	
Water Revenue - Service Charge	431800	6,794,006	6,997,350	7,229,706	7,417,496	7,854,833	437,337	
Water Revenue - Volumetric	431801	23,369,726	23,790,249	22,947,453	23,540,707	24,330,035	789,329	
Sundry Billing Receipts	431802	146,751	207,118	356,732	200,000	250,000	50,000	
Turning Water Off & On	431803	488,325	558,807	594,212	550,000	600,000	50,000	
Water Main Extensions	431804	93,022	146,113	16,224	95,000	15,000	(80,000)	
Sale of Recycleable	432002	30,782	21,371	22,057	20,000	20,000	-	
Total Charges for Services		32,717,924	33,691,156	33,177,807	33,908,028	35,300,175	1,392,146	4%
Transfers In								
Operating Transfer In - Inter	483001	-	211,545	321,077	-	-	-	
Operating Transfer In - Intra	483002	-	96,120	75,877	-	-	-	
Total Transfers In		-	307,665	396,953	-	-	-	0%
Other Revenue								
Penalties	451001	399,583	376,625	392,640	350,000	375,000	25,000	
Gain (Loss) on Sale of Invest	451002	1,181	-	-	-	-	-	
Land Rental	461000	3,902	4,174	4,164	3,500	3,500	-	
Other Rental	461002	36,000	36,000	28,500	36,000	28,000	(8,000)	
Sales Tax Refunds	471000	-	(342)	-	-	-	-	
Sale of Inventory	471003	61,873	12,458	36,060	25,000	25,000	-	
Damage Recoveries	471004	7,434	19,388	4,012	6,000	6,000	-	
Other Miscellaneous Revenue	471005	115,352	35,198	36,121	20,000	20,000	-	
Cash Over (Under)	471007	(34)	4	46	-	-	-	
Interest / Div - Proprietary	481000	162,382	110,436	56,156	90,000	110,000	20,000	
Sale of Fixed Assets	482001	26,895	5,567	56,409	5,000	20,000	15,000	
Total Other Revenue		814,567	599,509	614,109	535,500	587,500	52,000	10%
Total Revenues		33,532,491	34,638,075	34,195,695	34,443,528	35,887,675	1,444,146	4%
Expenditures								
Personal Services								
Total Personal Services		8,462,483	9,124,941	9,561,962	10,293,559	10,737,713	444,154	4%
Discretionary Expenses								
Advertising & Marketing	521100	3,293	4,942	3,615	5,600	31,500	25,900	
Consulting & Technical Service	521104	101,951	177,806	115,144	175,000	185,000	10,000	
External Contracted Labor	521105	69,358	58,990	43,225	48,000	120,000	72,000	
Health Services	521106	962	808	1,117	2,150	1,950	(200)	
Legal Services	521107	-	62	-	-	-	-	
Other Professional Services	521108	681,471	971,465	999,494	1,218,000	1,342,500	124,500	
External Banking/Financial Fee	521109	5,216	4,146	4,241	5,000	5,000	-	
Security Services	521110	-	-	348	-	-	-	
Computer Hardware	522100	3,509	6,075	56,060	26,500	51,500	25,000	
Computer Software Maintenance	522101	76,709	100,710	133,663	120,300	128,100	7,800	
IT Services - External	522102	37,246	39,021	41,439	56,000	76,000	20,000	
Radio Maintenance	522103	11,728	11,911	9,566	11,600	12,800	1,200	
Building & Grounds Services	522104	197,578	264,660	217,137	302,000	282,000	(20,000)	
Furniture, Equip, Fixture Serv	522105	51,358	73,217	139,331	88,500	111,000	22,500	
Vehicles & Rolling Equip Serv	522106	786	420	823	1,000	1,000	-	
Landfill Fees	523102	1,423	474	1,308	1,000	1,000	-	
Recycling Fees	523104	4,891	4,509	1,063	5,500	3,500	(2,000)	
Sewer Services	523105	21,670	201,961	84,785	30,000	75,000	45,000	
Phone Services	523107	34,055	39,191	31,550	39,900	34,700	(5,200)	
Rental of Equip & Vehicles	524101	39,899	20,655	26,027	22,300	22,800	500	
Printing, Binding, & Duplicate	525102	27,029	30,525	21,967	32,800	41,500	8,700	
Other Purchased Services	525106	845	1,019	755	950	1,000	50	
Awards & Recognition	531102	-	8	-	-	-	-	
Books & Subscriptions	531103	2,138	1,883	1,411	3,450	3,850	400	
Chemical Supplies	531104	1,666,252	1,645,594	1,644,986	1,694,500	1,703,000	8,500	
Cleaning & Janitorial Supplies	531105	6,926	6,546	8,531	7,900	7,700	(200)	
Computer Supplies	531106	1,704	11,683	1,230	3,500	3,300	(200)	
Engineering Supplies	531108	999	1,429	656	1,500	1,500	-	
Equipment/Furniture/Fixtures	531109	33,335	61,731	47,500	68,000	73,700	5,700	
Photography Supplies	531110	106	57	58	200	500	300	
Lab Supplies	531111	40,665	38,205	45,354	47,000	47,000	-	
Cost of Goods Sold	531113	47,705	11,930	37,522	25,000	25,000	-	
Miscellaneous Supplies	531114	6,424	3,011	3,424	2,750	3,250	500	
Office Supplies	531116	15,943	16,820	15,155	20,600	20,250	(350)	
Paint Supplies	531117	8,389	7,981	6,961	9,400	8,500	(900)	
Program Supplies	531118	15,434	23,556	38,685	30,000	35,000	5,000	
Shop Supplies	531119	39,076	38,387	47,530	40,000	41,800	1,800	
Sign & Signal Supplies	531120	559	249	-	400	-	(400)	
Street & Sewer Materials	531121	-	-	898	-	-	-	
Meters	531122	418,825	285,626	625,595	678,250	690,000	11,750	
Uniforms	531123	21,596	23,715	21,078	27,250	26,750	(500)	
Personal Protective Gear	531124	16,283	24,948	18,526	24,450	22,950	(1,500)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Kerosene	532102	-	316	-	-	-	-	
LP Gas	532103	89	684	428	520	500	(20)	
Oil	532104	1,223	1,777	832	800	800	-	
Other Lubricants	532106	4,350	4,195	5,503	4,500	4,500	-	
Building & Grounds Supplies	533100	150,592	266,426	218,456	236,500	240,000	3,500	
Furniture, Equipment, Fixtures	533101	156,798	285,023	439,395	235,200	219,300	(15,900)	
Vehicle & Rolling Equip Parts	533102	5,335	4,123	3,014	1,700	2,500	800	
Runway Maintenance	533104	-	-	805	-	-	-	
Grants	541105	-	-	925	-	-	-	
Grants & Contributions	541106	-	-	164,424	-	92,500	92,500	
Closure/PostClosure Ldfll Exp	542101	-	150	-	-	-	-	
Conferences, Training, Travel	542102	17,156	31,076	24,912	50,000	41,000	(9,000)	
Dues & Memberships	542103	70,657	61,586	45,030	69,200	69,500	300	
Settlement	542105	-	10,000	5,006	-	-	-	
Licensing Fees	542106	3,980	1,736	715	5,200	2,800	(2,400)	
Miscellaneous Costs	542107	24,310	23,191	24,810	25,250	25,250	-	
Postage & Freight	542108	181,487	179,306	188,247	192,600	192,450	(150)	
Property Tax	542109	590	612	636	600	700	100	
Recording/Filing Fees/Permits	542110	1,683	2,058	8,168	19,200	18,800	(400)	
Mileage Reimbursement	542111	24	1,168	833	9,500	2,000	(7,500)	
Bad Debt Expense	542114	-	-	192	-	-	-	
Loss of Inventory	542116	-	-	69,676	-	-	-	
Total Discretionary Expenses		4,331,612	5,089,350	5,699,764	5,727,020	6,154,500	427,480	7%
Fleet & Facilities								
City Facility Maint Services	522107	27,561	47,524	62,359	57,500	60,981	3,481	
City Fleet Services	522108	213,411	240,814	282,669	266,261	285,779	19,518	
Rental of Land & Buildings	524100	25	-	4,951	-	-	-	
City Fleet Rental Charges	524102	245,766	285,877	318,355	309,439	388,665	79,226	
Total Fleet & Facilities		486,763	574,215	668,334	633,200	735,425	102,225	16%
Non-Discretionary Expenses								
City Accounting Services	521113	309,497	280,000	285,600	285,600	316,109	30,509	
City Inter Department Charges	521114	802,825	909,369	888,996	981,312	1,009,744	28,432	
City Information Tech Services	522109	267,631	301,539	576,318	580,251	549,588	(30,663)	
Electricity	523100	1,704,464	1,878,380	1,717,389	1,999,684	2,076,000	76,316	
Natural Gas	523103	62,953	98,821	65,789	86,000	86,000	-	
Liability Insurance	525104	92,503	91,204	96,768	108,836	98,077	(10,759)	
Property Insurance	525107	71,498	108,183	101,110	121,370	115,196	(6,174)	
Vehicle Insurance	525108	26,176	42,978	71,388	92,650	60,276	(32,374)	
Diesel Fuel	532100	219,486	163,376	101,431	198,000	112,000	(86,000)	
Gasoline Fuel	532101	91,303	86,092	63,543	94,000	89,250	(4,750)	
Total Non-Discretionary Expenses		3,648,337	3,959,943	3,968,332	4,547,703	4,512,239	(35,463)	-1%
Capital Outlay								
Vehicles, Equipment, Software	554000	55,676	158,459	219,772	201,900	183,300	(18,600)	
Controlled assets	556000	30,408	41,912	51,979	71,100	70,600	(500)	
Total Capital Outlay		86,084	200,371	271,751	273,000	253,900	(19,100)	-7%
Transfers Out								
Transfer Out-Inter	571100	672,088	121,415	190,973	451,433	486,103	34,670	
Transfer Out-Intra	571200	11,971,419	11,174,922	18,123,331	12,358,395	12,847,441	489,046	
Total Transfers Out		12,643,508	11,296,337	18,314,304	12,809,828	13,333,545	523,716	4%
Total Expenditures		29,658,788	30,245,157	38,484,448	34,284,309	35,727,322	1,443,012	4%
Net Revenues over/(under) Expenditures		3,873,704	4,392,919	(4,288,753)	159,219	160,353	1,134	

WATER - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	11,964,467	10,438,042	10,609,143	10,608,395	11,347,441	739,046	
Total Transfers In		11,964,467	10,438,042	10,609,143	10,608,395	11,347,441	739,046	7%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	8,825,000	-	-	-	
Revenue Bond Proceeds	485003	576,000	485,000	625,000	-	-	-	
Premiums on Bonds Sold	485005	172,400	66,751	1,287,465	-	-	-	
Total Proceeds of Long Term Liabilities		748,400	551,751	10,737,465	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	394	-	-	-	
Interest / Div - Proprietary	481000	-	-	4	-	-	-	
Build America interest abate	481004	138,373	131,136	127,081	122,772	118,281	(4,491)	
Total Other Revenue		138,373	131,136	127,480	122,772	118,281	(4,491)	-4%
Total Revenues		12,851,239	11,120,929	21,474,088	10,731,167	11,465,722	734,556	7%
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	87,148	83,143	79,018	74,770	70,395	(4,375)	
Total Discretionary Expenses		87,148	83,143	79,018	74,770	70,395	(4,375)	-6%
Debt Service								
Bond Principal	561000	6,418,698	5,415,390	15,381,365	5,436,657	5,913,295	476,638	
Other Debt Principal	561001	1,602,000	1,650,000	1,699,000	1,750,000	1,803,000	53,000	
Bond Interest Expense	561002	2,456,177	2,262,287	2,447,703	2,572,500	2,834,293	261,793	
Other Debt Interest Expense	561003	1,045,770	914,568	948,210	897,240	844,740	(52,500)	
Issuance Costs	561006	193,873	113,543	350,852	-	-	-	
Total Debt Service		11,716,517	10,355,788	20,827,129	10,656,397	11,395,327	738,931	7%
Total Expenditures		11,803,664	10,438,931	20,906,147	10,731,167	11,465,722	734,556	7%
Net Revenues over/(under) Expenditures		1,047,575	681,998	567,942	-	-	0	

WATER - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
State Capital	422002	310,550	-	-	-	-	-	
Total Intergovernmental Grants		310,550	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	600,000	345,000	(255,000)	
Operating Transfer In - Intra	483002	3,557,727	1,565,264	12,849,094	1,750,000	1,500,000	(250,000)	
Total Transfers In		3,557,727	1,565,264	12,849,094	2,350,000	1,845,000	(505,000)	-21%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	6,689,000	4,085,000	9,320,000	15,304,000	14,479,000	(825,000)	
Total Proceeds of Long Term Liabilities		6,689,000	4,085,000	9,320,000	15,304,000	14,479,000	(825,000)	-5%
Other Revenue								
Contributions & Donations	471002	-	-	-	176,000	176,000	-	
Other Miscellaneous Revenue	471005	1,275	21,568	-	-	-	-	
Interest / Div - Proprietary	481000	1,050	1,111	3,006	-	-	-	
Capital Contributions	481003	710,315	856,547	674,516	-	-	-	
Total Other Revenue		712,640	879,226	677,522	176,000	176,000	-	0%
Total Revenues		11,269,917	6,529,490	22,846,616	17,830,000	16,500,000	(1,330,000)	-7%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	6,268	-	-	-	-	-	
Building & Grounds Services	522104	-	-	4,123	-	-	-	
NonCapitalized Project Expense	522110	355,171	374,422	279,290	-	-	-	
Grants & Contributions	541106	(23,801)	-	(18,615)	-	-	-	
Total Discretionary Expenses		337,638	374,422	264,798	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	(6,268)	-	-	-	-	-	
Total Non-Discretionary Expenses		(6,268)	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	-	-	100,000	-	(100,000)	
Buildings	552000	-	-	-	2,200,000	-	(2,200,000)	
Improvements Other than Bldgs	553000	7,746,000	3,672,415	12,866,140	18,234,000	20,145,000	1,911,000	
Total Capital Outlay		7,746,000	3,672,415	12,866,140	20,534,000	20,145,000	(389,000)	-2%
Transfers Out								
Transfer Out-Inter	571100	5,725	425,000	-	-	-	-	
Transfer Out-Intra	571200	3,550,775	924,504	5,410,783	-	-	-	
Total Transfers Out		3,556,500	1,349,504	5,410,783	-	-	-	0%
Total Expenditures		11,633,869	5,396,341	18,541,721	20,534,000	20,145,000	(389,000)	-2%
Net Revenues over/(under) Expenditures		(363,953)	1,133,148	4,304,895	(2,704,000)	(3,645,000)	(941,000)	

Water Pollution Control Department Sections

- Operations
- Maintenance
- Lab
- Environmental Services
- Administration

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

Department Description

The Water Pollution Control Department is responsible for treating wastewater from residents and industries in Cedar Rapids. The department also serves the surrounding communities of Marion, Hiawatha, Robins, Palo, and parts of Linn County.

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

Statistics – *Did you know?*

- Water Pollution Control treats approximately 1.2B gallons of wastewater per month.
- The current population equivalent of Biochemical Oxygen Demand (BOD) treatment capacity is almost 1.9M people due to the nature of industrial customers served by Water Pollution Control.
- The sewer pipe in front of your house is probably 6 or 8 inches in diameter. Sewer pipe diameter when it arrives at Water Pollution Control is 8 feet in diameter.
- Water Pollution Control produces 150-250+ tons of bio-solids per day or enough to fill 6 to 12 side dump semi-trucks.

Recent Accomplishments

- Declared all flood related repair, rehabilitation, and future flood protection work completed in fall 2014, including the ribbon cutting for the flood protection wall and pumping station on October 23, 2014.
- The department held the 18th annual industrial users meeting on December 3, 2015.
- Existing incinerator has met maximum achievable control technology standards effective March 2016.
- Initiated a Nutrient Reduction and Solids Disposal Options Master Plan Study (September 2015).
- Filed National Pollutant Discharge Elimination System renewal application in a timely manner with the Iowa Department of Natural Resources in June 2015 – will receive a new National Pollutant Discharge Elimination System permit in 2016 including Nutrient Reduction Strategy requirements.

Future Challenges & Opportunities

- Regulatory changes including those already known for nutrients or bio-solids disposal will be costly.
- Projection of future industrial revenues and loading continues to be a challenge.
- Rehabilitation and implementation of additional odor control devices is currently under design.
- Major renovation of the disinfection process and storage are in process.
- Continue to coordinate design standards for new flood control system pump stations with Flood Program Engineer and associated Public Works engineering staff.

Goals, Objectives, Measures

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

Department Goal	National Pollutant Discharge Elimination System permit compliance.
Department Objective	100% permit compliance.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
NPDES permit limits	100% compliance 0 violations	99.3% compliance 26 violations	99.5% compliance 18 violations	100% compliance 0 violations	100% compliance 0 violations

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

Department Goal	Transition focus of Water Pollution Control from solely pollution prevention to broader mission of resource recovery.
Department Objective	Evaluate operations and focus future CIP projects towards resource recovery, limiting chemical and energy costs and reducing nutrient loading to the receiving stream (Cedar River) to meet the Iowa Nutrient Reduction Strategy point source requirements.
Objective Time Frame	Working to meet the target/goal in a future budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Complete study by January 2018 outlining options required by Iowa Nutrient Reduction Strategy	100% of milestones compliance	N/A	N/A	60% of milestones completed	90% of milestones completed

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	59,532,699	50,234,508	52,899,779	2,665,271	5%
Expenditures					
Personal Services	7,603,689	8,446,882	8,665,855	218,973	
Discretionary	5,990,479	6,591,550	6,736,273	144,723	
Fleet & Facilities	269,320	338,686	333,604	(5,082)	
Non-Discretionary	5,753,497	6,331,047	6,437,985	106,938	
Capital Outlay	4,970,396	12,051,000	14,489,000	2,438,000	
Debt Service	8,812,475	8,104,561	8,497,887	393,326	
Transfers Out	18,104,928	10,229,424	11,238,546	1,009,122	
	51,504,785	52,093,150	56,399,149	4,306,000	8%
Net	8,027,915	(1,858,641)	(3,499,370)	(1,640,729)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
87.74	87.74	0.00	87.74	0.00

Highlight of Budget Changes

Operating Revenues

- 7.5% daily fee increase in sewer service charge (increase of $613K).
- 7.5% volumetric fee increase (increase of $641K).
- Industrial rate increase of 2% for flow and Biochemical Oxygen Demand (CBOD), and 1% for Total Suspended Solids (TSS) and Total Kjeldahl Nitrogen (TKN) (total increase of $321K from rates and growth).
- Contributing cities rate increase for group III (increase of $500K from rate and flow).
- Decrease in hauler waste of $45K based on trends.
- Increase in shared revenue to the Sanitary Sewer Department to fund sanitary projects (increase of $1.2M to $9.3M).

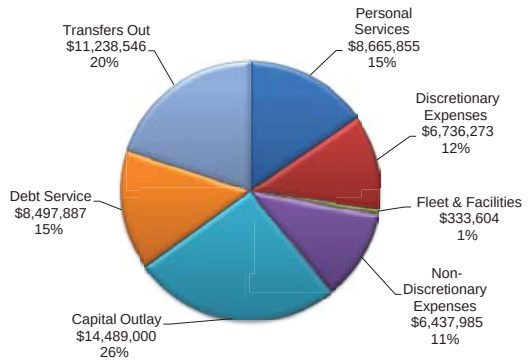
Operating Expenditures

- Increase in discretionary expenses of $183K for training, computer software, and building and grounds.
- Electricity budget is increasing $137K due to Alliant projected rate increases. Natural gas budget is decreasing $100K due to usage that reflects current trends.
- The budget does not include subsidized support to the Solid Waste Department.
- Included in operating expenditures is a transfer out of $11.2M. The transfer out includes $8.4M for debt payments, $1M for the Prairie Creek sanitary sewer project, $1.4M for water pollution control capital improvement projects, $200K for the utility billing system upgrade project, and $250K for economic development. Before the transfer for economic development is made, the City will verify surplus definitions are met.

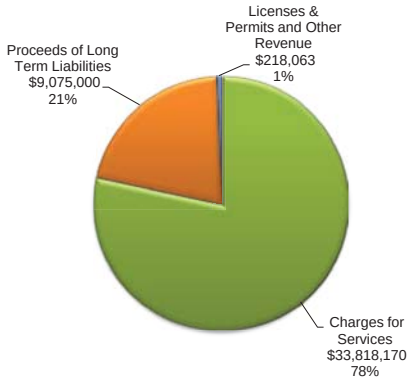
Other Changes

Total capital project expenditures are $14M. Funding includes $9M of revenue bonds, $1.4M from user fees, and the balance from cash on hand.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	16,431	-	-	-	
Federal Capital	421003	101,436	-	-	-	-	-	
State Operating	422001	-	-	2,191	-	-	-	
Total Intergovernmental Grants		101,436	-	18,622	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	530,025	537,889	536,782	509,020	550,780	41,760	
Vending Sales	431301	75	-	-	-	-	-	
Inspection Fees	431601	-	-	(610)	-	-	-	
Waste Water - Service Charge	431700	6,210,684	6,486,249	6,677,953	6,903,212	7,516,556	613,345	
Waste Water - Volumetric	431701	5,839,886	5,863,674	5,729,079	6,142,391	6,783,216	640,825	
Special Waste Water Revenue	431702	22,057,971	23,558,126	24,079,601	23,972,923	24,293,663	320,741	
Contractual-Waste Wtr Trmnt	431703	2,941,593	3,110,311	3,247,973	3,160,000	3,660,000	500,000	
Hauler - Septic Waste	431705	348,893	212,668	214,048	260,000	215,000	(45,000)	
Waste Sludge	431706	-	50,000	79,000	60,000	75,000	15,000	
Outside Ser Area Indstry Waste	431707	16,207	219	10,339	10,000	10,000	-	
Shared WPC & Sewer revenue	431708	(7,548,536)	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(1,238,847)	
Sale of Recycleable	432002	6,360	8,898	4,101	5,500	4,500	(1,000)	
Total Charges for Services		30,403,159	32,406,495	32,964,257	32,971,348	33,818,170	846,823	3%
Transfers In								
Operating Transfer In - Inter	483001	89,168	681,530	1,890,327	-	-	-	
Operating Transfer In - Intra	483002	15,576,538	9,995,935	17,353,508	9,079,424	9,788,546	709,122	
Total Transfers In		15,665,705	10,677,465	19,243,835	9,079,424	9,788,546	709,122	8%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	640,000	-	-	-	
Revenue Bond Proceeds	485003	3,808,000	6,510,000	6,270,000	7,050,000	9,075,000	2,025,000	
Premiums on Bonds Sold	485005	90,747	60,620	201,469	-	-	-	
State Revolving Fund Proceeds	485009	1,546,311	1,790,448	11,920	900,000	-	(900,000)	
Total Proceeds of Long Term Liabilities		5,445,058	8,361,068	7,123,389	7,950,000	9,075,000	1,125,000	14%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	375	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,703	-	-	-	-	-	
Land Rental	461000	28,324	-	-	7,500	7,500	-	
Damage Recoveries	471004	445,424	53,415	8,951	-	-	-	
Other Miscellaneous Revenue	471005	1,810	16,196	3,005	-	-	-	
Interest / Div - Proprietary	481000	49,646	(20,175)	63,962	127,000	115,000	(12,000)	
Build America interest abate	481004	111,580	106,003	102,735	99,237	95,563	(3,674)	
Sale of Fixed Assets	482001	31,411	9,407	3,568	-	-	-	
Total Other Revenue		669,897	164,845	182,596	233,737	218,063	(15,674)	-7%
Total Revenues		52,285,256	51,609,873	59,532,699	50,234,508	52,899,779	2,665,271	5%
Expenditures								
Personal Services								
Total Personal Services		7,305,369	7,352,288	7,603,689	8,446,882	8,665,855	218,973	3%
Discretionary Expenses								
Advertising & Marketing	521100	16,809	18,001	15,121	49,000	50,000	1,000	
Auditing & Accounting Services	521102	-	-	77	-	-	-	
Consulting Services	521103	28	-	17,050	-	-	-	
Consulting & Technical Service	521104	66,415	88,292	20,371	95,000	95,000	-	
External Contracted Labor	521105	33,613	1,216	3,099	15,500	15,500	-	
Health Services	521106	2,705	964	1,386	4,500	4,500	-	
Legal Services	521107	2,655	4,514	2,200	35,000	15,000	(20,000)	
Other Professional Services	521108	389,738	614,308	613,567	674,000	699,000	25,000	
External Banking/Financial Fee	521109	42,269	39,329	37,466	79,100	41,223	(37,878)	
Security Services	521110	7,599	9,124	6,198	10,000	10,000	-	
Computer Hardware	522100	85	26,522	8,712	36,000	32,000	(4,000)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Computer Software Maintenance	522101	38,674	62,392	9,413	69,000	135,000	66,000	
IT Services - External	522102	662	1,040	14,560	5,500	5,500	-	
Radio Maintenance	522103	3,456	3,456	2,961	3,500	3,500	-	
Building & Grounds Services	522104	667,118	730,770	522,944	411,300	520,300	109,000	
Furniture, Equip, Fixture Serv	522105	195,361	34,405	73,986	410,000	405,000	(5,000)	
Vehicles & Rolling Equip Serv	522106	974	18	2,322	6,000	6,000	-	
NonCapitalized Project Expense	522110	594,071	367,130	93,924	-	-	-	
Landfill Fees	523102	24,587	29,152	32,668	33,000	36,000	3,000	
Recycling Fees	523104	939	65	1,947	6,000	6,000	-	
Phone Services	523107	27,913	29,411	27,655	32,500	32,000	(500)	
Water	523108	261,240	294,946	260,562	290,000	275,000	(15,000)	
Rental of Equip & Vehicles	524101	36,108	22,246	32,340	21,250	19,250	(2,000)	
Appraisal, Recording, Abstract	525100	-	2,400	-	-	-	-	
Printing, Binding, & Duplicate	525102	8,392	7,426	4,703	8,500	8,500	-	
Animal Supplies	531101	91,310	-	2,548	-	-	-	
Awards & Recognition	531102	49	57	415	450	450	-	
Books & Subscriptions	531103	5,067	4,424	5,696	8,200	8,700	500	
Chemical Supplies	531104	2,021,992	1,992,814	1,809,981	2,230,000	2,130,000	(100,000)	
Cleaning & Janitorial Supplies	531105	822	1,154	413	3,500	2,500	(1,000)	
Computer Supplies	531106	291	98	777	5,000	3,500	(1,500)	
Equipment/Furniture/Fixtures	531109	40,287	50,549	43,343	39,500	44,500	5,000	
Photography Supplies	531110	300	300	-	1,000	1,000	-	
Lab Supplies	531111	38,111	52,876	47,903	56,000	56,000	-	
Landscaping Materials	531112	2,191	-	-	3,000	3,000	-	
Miscellaneous Supplies	531114	854	3,346	2,588	4,000	4,000	-	
Musical & Instruments	531115	-	20	-	-	-	-	
Office Supplies	531116	8,898	9,400	10,436	12,600	13,600	1,000	
Paint Supplies	531117	287	315	166	1,000	1,000	-	
Program Supplies	531118	40	1,124	38	2,000	2,000	-	
Shop Supplies	531119	231,757	279,844	256,595	255,500	265,500	10,000	
Sign & Signal Supplies	531120	1,153	1,195	512	3,000	3,000	-	
Meters	531122	99,494	113,900	189,095	160,000	175,000	15,000	
Uniforms	531123	25,236	27,213	23,769	32,000	30,000	(2,000)	
Personal Protective Gear	531124	16,806	14,685	15,472	22,000	24,000	2,000	
LP Gas	532103	1,251	2,729	1,891	5,000	4,000	(1,000)	
Oil	532104	26,159	29,535	42,003	30,000	35,000	5,000	
Other Lubricants	532106	852	1,052	2,586	2,000	3,000	1,000	
Building & Grounds Supplies	533100	5,995	25,336	10,717	16,500	16,500	-	
Furniture, Equipment, Fixtures	533101	1,189,086	1,178,288	1,410,975	1,176,000	1,176,000	-	
Vehicle & Rolling Equip Parts	533102	3,657	1,290	1,442	6,000	4,500	(1,500)	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	-	-	971	-	-	-	
Jetway Maintenance	533105	-	-	4,745	-	-	-	
Grants & Contributions	541106	4,270	26,285	10,407	65,000	55,000	(10,000)	
Closure/PostClosure Ldfll Exp	542101	(7,395)	(35,546)	15,252	3,000	4,500	1,500	
Conferences, Training, Travel	542102	48,805	49,978	50,290	58,500	159,000	100,500	
Dues & Memberships	542103	37,847	36,217	44,217	43,500	46,000	2,500	
Settlement	542105	9,400	8	-	-	-	-	
Licensing Fees	542106	60	1,925	1,275	2,500	2,500	-	
Miscellaneous Costs	542107	21,922	22,767	10,702	12,000	12,000	-	
Postage & Freight	542108	9,759	8,260	8,346	12,250	10,250	(2,000)	
Property Tax	542109	-	-	(14)	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	22,143	14,165	20,674	23,400	23,500	100	
Mileage Reimbursement	542111	1,110	-	1,172	500	500	-	
Bad Debt Expense	542114	44,726	-	137,849	-	-	-	
Total Discretionary Expenses		6,426,005	6,302,728	5,990,479	6,591,550	6,736,273	144,723	2%
Fleet & Facilities								
City Facility Maint Services	522107	120,381	107,600	112,210	127,225	123,475	(3,750)	
City Fleet Services	522108	74,203	76,843	57,941	112,704	101,290	(11,414)	
Rental of Land & Buildings	524100	245	128	-	-	-	-	
City Fleet Rental Charges	524102	81,519	72,643	99,169	98,757	108,839	10,082	
Total Fleet & Facilities		276,348	257,214	269,320	338,686	333,604	(5,082)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	239,634	275,411	232,560	232,560	257,404	24,844	
City Inter Department Charges	521114	1,235,758	1,374,795	1,395,433	1,444,851	1,545,219	100,368	
City Information Tech Services	522109	204,186	174,035	294,885	296,840	297,967	1,126	
Electricity	523100	2,207,888	2,553,093	2,428,047	2,730,842	2,867,384	136,542	
Natural Gas	523103	1,140,098	1,066,650	931,928	1,100,000	1,000,000	(100,000)	
Liability Insurance	525104	38,086	60,297	61,928	68,815	52,363	(16,452)	
Property Insurance	525107	167,345	313,563	315,700	327,989	315,649	(12,340)	
Vehicle Insurance	525108	8,751	15,626	15,256	13,750	15,000	1,250	
Diesel Fuel	532100	70,961	57,650	56,415	66,000	63,000	(3,000)	
Gasoline Fuel	532101	35,088	25,352	21,345	49,400	24,000	(25,400)	
Total Non-Discretionary Expenses		5,347,794	5,916,472	5,753,497	6,331,047	6,437,985	106,938	2%
Capital Outlay								
Land	551000	-	2,279	-	-	-	-	
Buildings	552000	-	490,260	1,599	2,100,000	-	(2,100,000)	
Improvements Other than Bldgs	553000	5,919,080	7,323,422	4,928,075	9,655,000	14,175,000	4,520,000	
Vehicles, Equipment, Software	554000	88,488	49,228	34,089	296,000	311,000	15,000	
Controlled assets	556000	3,725	4,369	6,634	-	3,000	3,000	
Total Capital Outlay		6,011,293	7,869,559	4,970,396	12,051,000	14,489,000	2,438,000	20%
Debt Service								
Bond Principal	561000	4,441,350	4,492,556	5,499,069	4,959,757	5,254,928	295,171	
Other Debt Principal	561001	416,000	639,000	641,427	662,000	798,000	136,000	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Bond Interest Expense	561002	2,100,849	1,879,216	2,065,671	2,097,604	2,069,930	(27,674)	
Other Debt Interest Expense	561003	357,891	359,182	404,609	385,200	375,029	(10,171)	
Issuance Costs	561006	104,396	122,103	201,698	-	-	-	
Total Debt Service		7,420,486	7,492,058	8,812,475	8,104,561	8,497,887	393,326	5%
Transfers Out								
Transfer Out-Inter	571100	13,363,897	4,205,992	751,420	1,150,000	1,450,000	300,000	
Transfer Out-Intra	571200	15,576,538	9,995,935	17,353,508	9,079,424	9,788,546	709,122	
Total Transfers Out		28,940,435	14,201,927	18,104,928	10,229,424	11,238,546	1,009,122	10%
Total Expenditures		61,727,730	49,392,245	51,504,785	52,093,150	56,399,149	4,306,000	8%
Net Revenues over/(under) Expenditures		(9,442,474)	2,217,627	8,027,915	(1,858,641)	(3,499,370)	(1,640,729)	

WPC - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	16,431	-	-	-	
State Operating	422001	-	-	2,191	-	-	-	
Total Intergovernmental Grants		-	-	18,622	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	530,025	537,889	536,782	509,020	550,780	41,760	
Vending Sales	431301	75	-	-	-	-	-	
Inspection Fees	431601	-	-	(610)	-	-	-	
Waste Water - Service Charge	431700	6,210,684	6,486,249	6,677,953	6,903,212	7,516,556	613,345	
Waste Water - Volumetric	431701	5,839,886	5,863,674	5,729,079	6,142,391	6,783,216	640,825	
Special Waste Water Revenue	431702	22,057,971	23,558,126	24,079,601	23,972,923	24,293,663	320,741	
Contractual-Waste Wtr Trmnt	431703	2,941,593	3,110,311	3,247,973	3,160,000	3,660,000	500,000	
Hauler - Septic Waste	431705	348,893	212,668	214,048	260,000	215,000	(45,000)	
Waste Sludge	431706	-	50,000	79,000	60,000	75,000	15,000	
Outside Ser Area Indstry Waste	431707	16,207	219	10,339	10,000	10,000	-	
Shared WPC & Sewer revenue	431708	(7,548,536)	(7,421,541)	(7,614,008)	(8,051,698)	(9,290,545)	(1,238,847)	
Sale of Recycleable	432002	6,360	8,898	4,101	5,500	4,500	(1,000)	
Total Charges for Services		30,403,159	32,406,495	32,964,257	32,971,348	33,818,170	846,823	3%
Transfers In								
Operating Transfer In - Inter	483001	89,168	681,525	-	-	-	-	
Total Transfers In		89,168	681,525	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	1,703	-	-	-	-	-	
Land Rental	461000	28,324	-	-	7,500	7,500	-	
Damage Recoveries	471004	445,424	53,415	8,951	-	-	-	
Other Miscellaneous Revenue	471005	1,810	16,196	3,005	-	-	-	
Interest / Div - Proprietary	481000	49,052	(20,699)	62,412	127,000	115,000	(12,000)	
Sale of Fixed Assets	482001	31,411	9,407	3,568	-	-	-	
Total Other Revenue		557,724	58,319	77,937	134,500	122,500	(12,000)	-9%
Total Revenues		31,050,050	33,146,339	33,060,816	33,105,848	33,940,670	834,823	3%
Expenditures								
Personal Services								
Total Personal Services		7,305,369	7,352,288	7,603,689	8,446,882	8,665,855	218,973	3%
Discretionary Expenses								
Advertising & Marketing	521100	16,706	18,001	15,121	49,000	50,000	1,000	
Auditing & Accounting Services	521102	-	-	77	-	-	-	
Consulting Services	521103	-	-	17,050	-	-	-	
Consulting & Technical Service	521104	66,415	88,292	20,371	95,000	95,000	-	
External Contracted Labor	521105	33,613	1,216	3,099	15,500	15,500	-	
Health Services	521106	2,705	964	1,386	4,500	4,500	-	
Legal Services	521107	2,655	4,514	2,200	35,000	15,000	(20,000)	
Other Professional Services	521108	386,668	614,308	613,567	674,000	699,000	25,000	
External Banking/Financial Fee	521109	4,717	2,816	3,762	5,000	5,000	-	
Security Services	521110	7,599	9,124	6,198	10,000	10,000	-	
Computer Hardware	522100	85	26,522	8,712	36,000	32,000	(4,000)	
Computer Software Maintenance	522101	38,674	62,392	9,413	69,000	135,000	66,000	
IT Services - External	522102	662	1,040	14,560	5,500	5,500	-	
Radio Maintenance	522103	3,456	3,456	2,961	3,500	3,500	-	
Building & Grounds Services	522104	667,118	730,770	522,944	411,300	520,300	109,000	
Furniture, Equip, Fixture Serv	522105	195,361	34,405	73,986	410,000	405,000	(5,000)	
Vehicles & Rolling Equip Serv	522106	974	18	2,322	6,000	6,000	-	
Landfill Fees	523102	24,587	29,152	32,668	33,000	36,000	3,000	
Recycling Fees	523104	939	65	1,947	6,000	6,000	-	
Phone Services	523107	27,913	29,411	27,655	32,500	32,000	(500)	
Water	523108	250,021	294,946	260,562	290,000	275,000	(15,000)	
Rental of Equip & Vehicles	524101	33,893	20,706	32,340	21,250	19,250	(2,000)	
Appraisal, Recording, Abstract	525100	-	2,400	-	-	-	-	
Printing, Binding, & Duplicate	525102	8,392	7,426	4,703	8,500	8,500	-	
Animal Supplies	531101	91,310	-	2,548	-	-	-	
Awards & Recognition	531102	49	57	415	450	450	-	
Books & Subscriptions	531103	5,067	4,424	5,696	8,200	8,700	500	
Chemical Supplies	531104	2,021,992	1,992,814	1,809,981	2,230,000	2,130,000	(100,000)	
Cleaning & Janitorial Supplies	531105	822	1,154	413	3,500	2,500	(1,000)	
Computer Supplies	531106	291	98	777	5,000	3,500	(1,500)	
Equipment/Furniture/Fixtures	531109	40,287	50,549	43,343	39,500	44,500	5,000	
Photography Supplies	531110	300	300	-	1,000	1,000	-	
Lab Supplies	531111	36,704	52,876	47,903	56,000	56,000	-	
Landscaping Materials	531112	2,191	-	-	3,000	3,000	-	
Miscellaneous Supplies	531114	854	3,346	2,588	4,000	4,000	-	
Musical & Instruments	531115	-	20	-	-	-	-	
Office Supplies	531116	8,898	9,400	10,436	12,600	13,600	1,000	
Paint Supplies	531117	287	315	166	1,000	1,000	-	
Program Supplies	531118	40	1,124	38	2,000	2,000	-	
Shop Supplies	531119	231,700	279,844	256,595	255,500	265,500	10,000	
Sign & Signal Supplies	531120	1,153	1,195	512	3,000	3,000	-	
Meters	531122	99,494	113,900	189,095	160,000	175,000	15,000	
Uniforms	531123	25,236	27,213	23,769	32,000	30,000	(2,000)	
Personal Protective Gear	531124	16,806	14,685	15,472	22,000	24,000	2,000	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
LP Gas	532103	1,251	2,729	1,891	5,000	4,000	(1,000)	
Oil	532104	26,159	29,535	42,003	30,000	35,000	5,000	
Other Lubricants	532106	852	1,052	2,586	2,000	3,000	1,000	
Building & Grounds Supplies	533100	5,995	25,336	10,717	16,500	16,500	-	
Furniture, Equipment, Fixtures	533101	1,189,086	1,178,288	1,410,975	1,176,000	1,176,000	-	
Vehicle & Rolling Equip Parts	533102	3,657	1,290	1,442	6,000	4,500	(1,500)	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Runway Maintenance	533104	-	-	971	-	-	-	
Jetway Maintenance	533105	-	-	4,745	-	-	-	
Grants & Contributions	541106	4,270	26,285	10,407	65,000	55,000	(10,000)	
Closure/PostClosure Ldfll Exp	542101	(7,395)	(35,546)	15,252	3,000	4,500	1,500	
Conferences, Training, Travel	542102	48,805	49,978	50,290	58,500	159,000	100,500	
Dues & Memberships	542103	37,847	36,217	44,217	43,500	46,000	2,500	
Settlement	542105	9,400	8	-	-	-	-	
Licensing Fees	542106	60	1,925	1,275	2,500	2,500	-	
Miscellaneous Costs	542107	21,922	22,767	10,702	12,000	12,000	-	
Postage & Freight	542108	9,572	8,260	8,346	12,250	10,250	(2,000)	
Property Tax	542109	-	-	(14)	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	22,143	14,165	20,657	23,400	23,500	100	
Mileage Reimbursement	542111	1,110	-	1,172	500	500	-	
Bad Debt Expense	542114	44,726	-	136,613	-	-	-	
Total Discretionary Expenses		5,776,095	5,897,545	5,861,599	6,517,450	6,700,050	182,600	3%
Fleet & Facilities								
City Facility Maint Services	522107	120,381	107,600	112,210	127,225	123,475	(3,750)	
City Fleet Services	522108	74,203	76,843	57,941	112,704	101,290	(11,414)	
Rental of Land & Buildings	524100	245	128	-	-	-	-	
City Fleet Rental Charges	524102	81,519	72,643	99,169	98,757	108,839	10,082	
Total Fleet & Facilities		276,348	257,214	269,320	338,686	333,604	(5,082)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	243,141	275,411	232,560	232,560	257,404	24,844	
City Inter Department Charges	521114	1,235,758	1,374,795	1,395,433	1,444,851	1,545,219	100,368	
City Information Tech Services	522109	204,186	174,035	294,885	296,840	297,967	1,126	
Electricity	523100	2,207,888	2,553,093	2,428,047	2,730,842	2,867,384	136,542	
Natural Gas	523103	1,140,098	1,066,650	931,928	1,100,000	1,000,000	(100,000)	
Liability Insurance	525104	38,086	60,297	61,928	68,815	52,363	(16,452)	
Property Insurance	525107	167,345	313,563	315,700	327,989	315,649	(12,340)	
Vehicle Insurance	525108	8,751	15,626	15,256	13,750	15,000	1,250	
Diesel Fuel	532100	70,961	57,650	56,415	66,000	63,000	(3,000)	
Gasoline Fuel	532101	35,088	25,352	21,345	49,400	24,000	(25,400)	
Total Non-Discretionary Expenses		5,351,302	5,916,472	5,753,497	6,331,047	6,437,985	106,938	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	88,488	49,228	34,089	296,000	311,000	15,000	
Controlled assets	556000	3,725	4,369	6,634	-	3,000	3,000	
Total Capital Outlay		92,213	53,598	40,723	296,000	314,000	18,000	6%
Transfers Out								
Transfer Out-Inter	571100	2,678,648	1,523,055	750,000	1,150,000	1,450,000	300,000	
Transfer Out-Intra	571200	9,741,817	7,342,115	16,812,720	9,079,424	9,788,546	709,122	
Total Transfers Out		12,420,465	8,865,170	17,562,720	10,229,424	11,238,546	1,009,122	10%
Total Expenditures		31,221,791	28,342,286	37,091,548	32,159,489	33,690,040	1,530,552	5%
Net Revenues over/(under) Expenditures		(171,741)	4,804,053	(4,030,732)	946,359	250,630	(695,729)	

WPC - DEBT **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	-	1	-	-	-	
Operating Transfer In - Intra	483002	7,241,817	7,313,815	7,688,953	8,079,424	8,438,546	359,122	
Total Transfers In		7,241,817	7,313,815	7,688,954	8,079,424	8,438,546	359,122	4%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	640,000	-	-	-	
Revenue Bond Proceeds	485003	305,000	658,000	505,000	-	-	-	
Premiums on Bonds Sold	485005	90,747	60,620	201,469	-	-	-	
Total Proceeds of Long Term Liabilities		395,747	718,620	1,346,469	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	375	-	-	-	
Interest / Div - Proprietary	481000	-	-	11	-	-	-	
Build America interest abate	481004	111,580	106,003	102,735	99,237	95,563	(3,674)	
Total Other Revenue		111,580	106,003	103,120	99,237	95,563	(3,674)	-4%
Total Revenues		7,749,144	8,138,438	9,138,544	8,178,661	8,534,109	355,448	4%
Expenditures								
Discretionary Expenses								
External Banking/Financial Fee	521109	37,553	36,513	33,704	74,100	36,223	(37,878)	
Total Discretionary Expenses		37,553	36,513	33,704	74,100	36,223	(37,878)	-51%
Debt Service								
Bond Principal	561000	4,441,350	4,492,556	5,499,069	4,959,757	5,254,928	295,171	
Other Debt Principal	561001	416,000	639,000	641,427	662,000	798,000	136,000	
Bond Interest Expense	561002	2,100,849	1,879,216	2,065,671	2,097,604	2,069,930	(27,674)	
Other Debt Interest Expense	561003	357,891	359,182	404,609	385,200	375,029	(10,171)	
Issuance Costs	561006	104,396	122,103	189,778	-	-	-	
Total Debt Service		7,420,486	7,492,058	8,800,555	8,104,561	8,497,887	393,326	5%
Total Expenditures		7,458,038	7,528,570	8,834,259	8,178,661	8,534,109	355,448	4%
Net Revenues over/(under) Expenditures		291,106	609,868	304,285	-	-	0	

WPC - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	101,436	-	-	-	-	-	
Total Intergovernmental Grants		101,436	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	4	1,890,326	-	-	-	
Operating Transfer In - Intra	483002	8,334,721	2,682,120	9,664,555	1,000,000	1,350,000	350,000	
Total Transfers In		8,334,721	2,682,125	11,554,881	1,000,000	1,350,000	350,000	35%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	3,503,000	5,852,000	5,765,000	7,050,000	9,075,000	2,025,000	
State Revolving Fund Proceeds	485009	1,546,311	1,790,448	11,920	900,000	-	(900,000)	
Total Proceeds of Long Term Liabilities		5,049,311	7,642,448	5,776,920	7,950,000	9,075,000	1,125,000	14%
Other Revenue								
Interest / Div - Proprietary	481000	594	524	1,538	-	-	-	
Total Other Revenue		594	524	1,538	-	-	-	0%
Total Revenues		13,486,061	10,325,096	17,333,339	8,950,000	10,425,000	1,475,000	16%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	103	-	-	-	-	-	
Consulting Services	521103	28	-	-	-	-	-	
Other Professional Services	521108	3,070	-	-	-	-	-	
NonCapitalized Project Expense	522110	594,071	367,130	93,924	-	-	-	
Water	523108	11,219	-	-	-	-	-	
Rental of Equip & Vehicles	524101	2,214	1,540	-	-	-	-	
Lab Supplies	531111	1,407	-	-	-	-	-	
Shop Supplies	531119	57	-	-	-	-	-	
Postage & Freight	542108	187	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	17	-	-	-	
Bad Debt Expense	542114	-	-	1,235	-	-	-	
Total Discretionary Expenses		612,358	368,670	95,176	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(3,507)	-	-	-	-	-	
Total Non-Discretionary Expenses		(3,507)	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	2,279	-	-	-	-	
Buildings	552000	-	490,260	1,599	2,100,000	-	(2,100,000)	
Improvements Other than Bldgs	553000	5,919,080	7,323,422	4,928,075	9,655,000	14,175,000	4,520,000	
Total Capital Outlay		5,919,080	7,815,961	4,929,673	11,755,000	14,175,000	2,420,000	21%
Debt Service								
Issuance Costs	561006	-	-	11,920	-	-	-	
Total Debt Service		-	-	11,920	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	10,685,250	2,682,937	1,420	-	-	-	
Transfer Out-Intra	571200	5,834,721	2,653,820	540,789	-	-	-	
Total Transfers Out		16,519,970	5,336,757	542,209	-	-	-	0%
Total Expenditures		23,047,901	13,521,389	5,578,978	11,755,000	14,175,000	2,420,000	21%
Net Revenues over/(under) Expenditures		(9,561,839)	(3,196,293)	11,754,361	(2,805,000)	(3,750,000)	(945,000)	

Sanitary Sewer Department Sections

- Sanitary Sewer

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

Department Description

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

Statistics – *Did you know?*

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

Recent Accomplishments

- The Sewer Maintenance Department has awarded a contract to purchase new sewer inspection equipment to begin a focus on enhanced asset management techniques (Fall 2015).
- Roots from trees and other plants can grow into sewer lines through joints and cracks. Sometimes these roots can grow so thick they cause blockage, to prevent this staff cut roots out of sewers. In FY 2015, sewer maintenance staff removed tree roots from 51 miles of sewers.

Future Challenges & Opportunities

- The department is developing new technological tools to better track prohibited materials and to tie their detection back to the source. This will allow timely feedback to customers.
- Create an easily queried database of sanitary sewer needs along street reconstruction corridors to better coordinate public improvement expenditures.

Goals, Objectives, Measures

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

Department Goal	Ensure the City of Cedar Rapids sanitary collections system provides a reliable, efficient, and environmentally sound method of wastewater collection.
Department Objective	Basement backups and wastewater bypasses do not exceed 6 per 100 miles of sanitary sewer main per year. National average is 21 per 100 miles.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Number of non-inundation sanitary sewer overflows reported to Department of Natural Resources	36 or less	5	19	20	20

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

Department Goal	Ensure the City of Cedar Rapids sanitary collections system provides a reliable, efficient, and environmentally sound method of wastewater collection.
Department Objective	Clean 25 to 30% of the sanitary collection system annually.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Sanitary miles cleaned	180	106	202	200	200

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	22,849,323	12,634,205	18,263,815	5,629,610	45%
Expenditures					
Personal Services	2,244,211	2,609,271	2,818,623	209,352	
Discretionary	453,606	321,150	469,950	148,800	
Fleet & Facilities	510,616	437,210	496,875	59,665	
Non-Discretionary	868,907	1,064,707	1,066,373	1,665	
Capital Outlay	4,987,793	5,857,700	8,394,000	2,536,300	
Debt Service	6,280,230	2,636,003	2,489,880	(146,123)	
Transfers Out	14,082,187	3,797,740	4,798,816	1,001,076	
	29,427,549	16,723,782	20,534,517	3,810,735	23%
Net	(6,578,226)	(4,089,577)	(2,270,702)	1,818,875	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
32.35	33.35	0.00	33.35	1.00

Highlight of Budget Changes

Operating Revenues

The budget includes a rate increase to both the sewer service charge and volumetric charge of 7.5%. Shared revenue from the Water Pollution Control Department will increase $1.2M to $9.3M. The revenue will be used to fund sanitary sewer projects.

Operating Expenditures

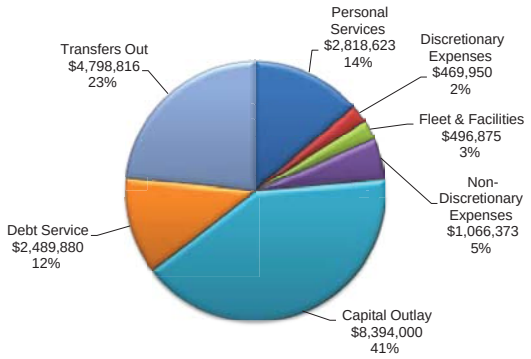
- The budget includes the addition of 1 Sewer Supervisor FTE to address the number of direct reports for maintenance staff ensuring operational effectiveness.
- Discretionary expenses are increasing by $149K. Of this, $140K will be used as a contribution to fleet to cost share in purchasing a jetter truck.
- Included in operating expenditures is a transfer out of $4.8M. The transfer out includes $2.5M for debt, $2.2M for capital improvement projects, $88K to fund an existing public works flood position working on sanitary sewer projects, and $35K for the utility billing system upgrade project.

Other Changes

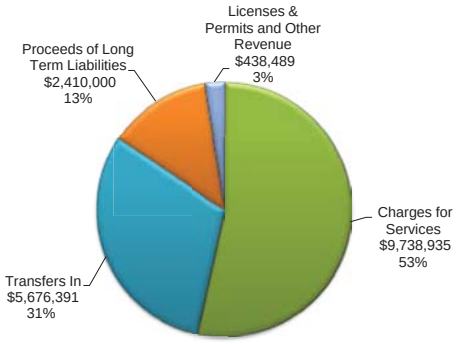
Total capital project expenditures are $8.3M. Funding mainly includes $2.4M of revenue bonds, $2.2M from user fees, $1M from the Water Pollution Control Department for the Prairie Creek Project, and $2.2M from cash on hand.

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

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	57,740	-	-	-	
Federal Capital	421003	1,953,583	3,400,380	164,770	-	-	-	
State Operating	422001	-	-	7,699	-	-	-	
Local Govt Grants	423000	2,357,114	1,440,619	1,209,839	-	-	-	
Total Intergovernmental Grants		4,310,697	4,840,999	1,440,048	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	268,503	264,647	391,123	416,504	448,390	31,886	
Waste Water - Service Charge	431700	7,548,536	7,421,541	7,614,008	8,051,698	9,290,545	1,238,847	
Sale of Recycleable	432002	396	-	1,937	-	-	-	
Storm Sewer Transportation Fee	432401	2,646,720	9,488	(304,582)	-	-	-	
Sanitary/Storm Sewer Main Ext	432402	34,058	114,912	11,600	-	-	-	
Total Charges for Services		10,498,212	7,810,588	7,714,085	8,468,202	9,738,935	1,270,733	15%
Transfers In								
Operating Transfer In - Inter	483001	-	1,397,912	800,000	500,000	1,000,000	500,000	
Operating Transfer In - Intra	483002	4,957,359	6,755,707	7,954,508	3,622,009	4,676,391	1,054,382	
Total Transfers In		4,957,359	8,153,619	8,754,508	4,122,009	5,676,391	1,554,382	38%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	3,215,000	-	-	-	
Revenue Bond Proceeds	485003	1,392,000	5,060,000	755,000	-	2,410,000	2,410,000	
Premiums on Bonds Sold	485005	33,172	47,111	368,209	-	-	-	
Total Proceeds of Long Term Liabilities		1,425,172	5,107,111	4,338,209	-	2,410,000	2,410,000	100%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	669	-	-	-	-	-	
Postage / Handling	471001	-	-	14	-	-	-	
Contributions & Donations	471002	240	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	384	2,066	-	400,000	400,000	
Interest / Div - Proprietary	481000	18,856	(9,036)	25,151	30,000	25,000	(5,000)	
Capital Contributions	481003	837,223	680,278	515,359	-	-	-	
Build America interest abate	481004	16,029	14,977	14,494	13,994	13,489	(505)	
Sale of Fixed Assets	482001	60,819	285	45,388	-	-	-	
Total Other Revenue		933,835	686,888	602,472	43,994	438,489	394,495	897%
Total Revenues		22,125,275	26,599,205	22,849,323	12,634,205	18,263,815	5,629,610	45%
Expenditures								
Personal Services								
Total Personal Services		2,268,150	2,015,208	2,244,211	2,609,271	2,818,623	209,352	8%
Discretionary Expenses								
Advertising & Marketing	521100	1,807	1,202	-	1,500	1,500	-	
Consulting & Technical Service	521104	82,960	11,626	-	-	-	-	
External Contracted Labor	521105	319	-	-	10,000	10,000	-	
Health Services	521106	555	83	82	1,500	1,000	(500)	
Legal Services	521107	-	-	-	1,000	-	(1,000)	
Other Professional Services	521108	12,530	8,921	21,767	-	20,000	20,000	
External Banking/Financial Fee	521109	4,687	3,326	2,367	20,000	5,000	(15,000)	
Computer Hardware	522100	230	-	43	7,000	10,000	3,000	
Computer Software Maintenance	522101	6,472	144	-	10,000	10,000	-	
IT Services - External	522102	480	361	199	9,000	5,000	(4,000)	
Radio Maintenance	522103	4,536	2,679	4,453	1,000	5,000	4,000	
Building & Grounds Services	522104	2,108	3,385	-	4,500	4,500	-	
Furniture, Equip, Fixture Serv	522105	9,223	13,678	11,011	1,000	15,000	14,000	
Vehicles & Rolling Equip Serv	522106	7,158	-	300	7,000	7,000	-	
NonCapitalized Project Expense	522110	131,018	393,018	265,718	9,700	-	(9,700)	
Landfill Fees	523102	3,438	2,913	766	4,000	2,000	(2,000)	
Phone Services	523107	4,056	2,338	2,658	3,000	16,000	13,000	
Rental of Equip & Vehicles	524101	3,576	-	3,313	4,000	4,000	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Printing, Binding, & Duplicate	525102	1,382	503	454	2,500	2,500	-	
Animal Supplies	531101	-	188	-	-	-	-	
Awards & Recognition	531102	374	-	-	500	500	-	
Books & Subscriptions	531103	285	-	697	2,000	2,000	-	
Chemical Supplies	531104	25	35	-	-	-	-	
Cleaning & Janitorial Supplies	531105	554	99	78	500	500	-	
Computer Supplies	531106	120	738	46	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	22,469	27,487	21,087	27,000	35,000	8,000	
Landscaping Materials	531112	893	-	-	-	-	-	
Miscellaneous Supplies	531114	50	33	69	-	-	-	
Office Supplies	531116	1,932	1,123	1,994	3,000	3,000	-	
Paint Supplies	531117	1,740	675	1,598	2,500	2,500	-	
Shop Supplies	531119	18,615	11,794	17,798	22,000	22,000	-	
Sign & Signal Supplies	531120	4	-	426	1,500	1,500	-	
Street & Sewer Materials	531121	76,729	40,233	42,788	60,000	60,000	-	
Meters	531122	-	-	-	30,000	-	(30,000)	
Uniforms	531123	1,454	6,384	2,017	6,500	6,500	-	
Personal Protective Gear	531124	8,561	6,816	6,827	14,000	14,000	-	
LP Gas	532103	-	100	179	-	-	-	
Oil	532104	133	49	155	-	-	-	
Other Lubricants	532106	399	1,110	40	500	500	-	
Building & Grounds Supplies	533100	-	453	-	1,000	1,000	-	
Furniture, Equipment, Fixtures	533101	6,182	28,226	24,684	2,000	10,000	8,000	
Vehicle & Rolling Equip Parts	533102	21,930	2,372	1,162	10,000	10,000	-	
Grants & Contributions	541106	264,754	69,897	-	-	140,000	140,000	
Conferences, Training, Travel	542102	6,641	3,623	6,599	20,000	20,000	-	
Dues & Memberships	542103	9,166	-	84	10,000	10,000	-	
Settlement	542105	-	2,400	-	1,200	1,200	-	
Licensing Fees	542106	1,005	-	630	-	1,000	1,000	
Miscellaneous Costs	542107	3,115	4,275	-	5,000	5,000	-	
Postage & Freight	542108	2,945	2,588	865	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	32	-	-	-	-	-	
Mileage Reimbursement	542111	11	-	-	-	-	-	
Bad Debt Expense	542114	-	-	10,652	-	-	-	
Total Discretionary Expenses		726,652	654,875	453,606	321,150	469,950	148,800	46%
Fleet & Facilities								
City Fleet Services	522108	203,398	178,178	179,576	165,100	168,796	3,696	
Rental of Land & Buildings	524100	94,212	94,212	66,224	62,435	88,253	25,818	
City Fleet Rental Charges	524102	217,881	198,010	264,816	209,675	239,826	30,151	
Total Fleet & Facilities		515,491	470,400	510,616	437,210	496,875	59,665	14%
Non-Discretionary Expenses								
City Accounting Services	521113	139,578	90,620	102,659	93,020	102,959	9,939	
City Inter Department Charges	521114	1,308,914	473,674	493,199	680,626	688,478	7,852	
City Information Tech Services	522109	114,079	113,682	172,901	158,535	141,346	(17,189)	
Electricity	523100	7,006	7,434	-	-	-	-	
Liability Insurance	525104	30,280	19,940	23,165	26,495	27,830	1,335	
Vehicle Insurance	525108	13,884	22,559	20,708	22,032	21,760	(272)	
Diesel Fuel	532100	61,638	43,836	37,506	60,000	60,000	-	
Gasoline Fuel	532101	29,674	18,702	18,770	24,000	24,000	-	
Total Non-Discretionary Expenses		1,705,053	790,448	868,907	1,064,707	1,066,373	1,665	0%
Capital Outlay								
Land	551000	89,665	109,570	-	-	-	-	
Improvements Other than Bldgs	553000	6,058,851	7,541,340	4,975,469	5,720,000	8,260,000	2,540,000	
Vehicles, Equipment, Software	554000	-	26,345	-	118,000	130,000	12,000	
Controlled assets	556000	38,358	3,817	12,324	19,700	4,000	(15,700)	
Total Capital Outlay		6,186,874	7,681,072	4,987,793	5,857,700	8,394,000	2,536,300	43%
Debt Service								
Bond Principal	561000	1,712,465	1,679,463	5,364,867	1,814,203	1,743,638	(70,565)	
Bond Interest Expense	561002	801,467	714,460	863,752	821,800	746,242	(75,557)	
Issuance Costs	561006	38,188	94,892	51,611	-	-	-	
Total Debt Service		2,552,119	2,488,815	6,280,230	2,636,003	2,489,880	(146,123)	-6%
Transfers Out								
Transfer Out-Inter	571100	1,980,662	3,352,329	6,127,678	175,731	122,425	(53,307)	
Transfer Out-Intra	571200	4,957,359	6,755,707	7,954,508	3,622,009	4,676,391	1,054,382	
Total Transfers Out		6,938,020	10,108,037	14,082,187	3,797,740	4,798,816	1,001,076	26%
Total Expenditures		20,892,361	24,208,853	29,427,549	16,723,782	20,534,517	3,810,735	23%
Net Revenues over/(under) Expenditures		1,232,914	2,390,352	(6,578,226)	(4,089,577)	(2,270,702)	1,818,875	

SANITARY SEWER - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	57,740	-	-	-	
State Operating	422001	-	-	7,699	-	-	-	
Total Intergovernmental Grants		-	-	65,439	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	6,939	264,647	391,123	416,504	448,390	31,886	
Waste Water - Service Charge	431700	7,548,536	7,421,541	7,614,008	8,051,698	9,290,545	1,238,847	
Sale of Recycleable	432002	396	-	1,937	-	-	-	
Storm Sewer Transportation Fee	432401	2,646,720	9,488	(304,582)	-	-	-	
Total Charges for Services		10,202,591	7,695,676	7,702,485	8,468,202	9,738,935	1,270,733	15%
Transfers In								
Operating Transfer In - Inter	483001	-	1,397,912	-	-	-	-	
Operating Transfer In - Intra	483002	-	249,978	-	-	-	-	
Total Transfers In		-	1,647,889	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	669	-	-	-	-	-	
Postage / Handling	471001	-	-	14	-	-	-	
Contributions & Donations	471002	240	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	384	2,066	-	-	-	
Interest / Div - Proprietary	481000	18,853	(9,115)	24,565	30,000	25,000	(5,000)	
Sale of Fixed Assets	482001	60,819	285	45,388	-	-	-	
Total Other Revenue		80,581	(8,447)	72,034	30,000	25,000	(5,000)	-17%
Total Revenues		10,283,171	9,335,119	7,839,958	8,498,202	9,763,935	1,265,733	15%
Expenditures								
Personal Services								
Total Personal Services		2,268,150	2,015,208	2,244,211	2,609,271	2,818,623	209,352	8%
Discretionary Expenses								
Advertising & Marketing	521100	1,807	1,202	-	1,500	1,500	-	
External Contracted Labor	521105	319	-	-	10,000	10,000	-	
Health Services	521106	555	83	82	1,500	1,000	(500)	
Legal Services	521107	-	-	-	1,000	-	(1,000)	
Other Professional Services	521108	12,530	8,921	21,767	-	20,000	20,000	
External Banking/Financial Fee	521109	4,687	3,326	2,367	20,000	5,000	(15,000)	
Computer Hardware	522100	230	-	43	7,000	10,000	3,000	
Computer Software Maintenance	522101	6,472	144	-	10,000	10,000	-	
IT Services - External	522102	480	361	199	9,000	5,000	(4,000)	
Radio Maintenance	522103	4,536	2,679	4,453	1,000	5,000	4,000	
Building & Grounds Services	522104	2,108	3,385	-	4,500	4,500	-	
Furniture, Equip, Fixture Serv	522105	9,223	13,678	11,011	1,000	15,000	14,000	
Vehicles & Rolling Equip Serv	522106	7,158	-	300	7,000	7,000	-	
NonCapitalized Project Expense	522110	623	-	-	9,700	-	(9,700)	
Landfill Fees	523102	3,438	2,913	766	4,000	2,000	(2,000)	
Phone Services	523107	4,056	2,338	2,658	3,000	16,000	13,000	
Rental of Equip & Vehicles	524101	3,576	-	3,313	4,000	4,000	-	
Printing, Binding, & Duplicate	525102	1,382	503	454	2,500	2,500	-	
Animal Supplies	531101	-	188	-	-	-	-	
Awards & Recognition	531102	374	-	-	500	500	-	
Books & Subscriptions	531103	285	-	697	2,000	2,000	-	
Chemical Supplies	531104	25	35	-	-	-	-	
Cleaning & Janitorial Supplies	531105	554	99	78	500	500	-	
Computer Supplies	531106	120	738	46	2,000	2,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equipment/Furniture/Fixtures	531109	22,469	27,487	21,087	27,000	35,000	8,000	
Landscaping Materials	531112	893	-	-	-	-	-	
Miscellaneous Supplies	531114	50	33	69	-	-	-	
Office Supplies	531116	1,932	1,123	1,994	3,000	3,000	-	
Paint Supplies	531117	1,740	675	1,598	2,500	2,500	-	
Shop Supplies	531119	18,615	11,794	17,798	22,000	22,000	-	
Sign & Signal Supplies	531120	4	-	426	1,500	1,500	-	
Street & Sewer Materials	531121	74,887	40,233	42,788	60,000	60,000	-	
Meters	531122	-	-	-	30,000	-	(30,000)	
Uniforms	531123	1,454	6,384	2,017	6,500	6,500	-	
Personal Protective Gear	531124	8,561	6,816	6,827	14,000	14,000	-	
LP Gas	532103	-	100	179	-	-	-	
Oil	532104	133	49	155	-	-	-	
Other Lubricants	532106	399	1,110	40	500	500	-	
Building & Grounds Supplies	533100	-	453	-	1,000	1,000	-	
Furniture, Equipment, Fixtures	533101	6,182	28,226	24,684	2,000	10,000	8,000	
Vehicle & Rolling Equip Parts	533102	21,930	2,372	1,162	10,000	10,000	-	
Grants & Contributions	541106	264,754	69,897	-	-	140,000	140,000	
Conferences, Training, Travel	542102	6,641	3,623	6,599	20,000	20,000	-	
Dues & Memberships	542103	9,166	-	84	10,000	10,000	-	
Settlement	542105	-	2,400	-	1,200	1,200	-	
Licensing Fees	542106	1,005	-	630	-	1,000	1,000	
Miscellaneous Costs	542107	3,115	4,275	-	5,000	5,000	-	
Postage & Freight	542108	2,945	2,541	865	3,000	3,000	-	
Mileage Reimbursement	542111	11	-	-	-	-	-	
Bad Debt Expense	542114	-	-	10,652	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Total Discretionary Expenses		511,422	250,184	187,888	321,150	469,950	148,800	46%
Fleet & Facilities								
City Fleet Services	522108	203,398	178,178	179,576	165,100	168,796	3,696	
Rental of Land & Buildings	524100	94,212	94,212	66,224	62,435	88,253	25,818	
City Fleet Rental Charges	524102	217,881	198,010	264,816	209,675	239,826	30,151	
Total Fleet & Facilities		515,491	470,400	510,616	437,210	496,875	59,665	14%
Non-Discretionary Expenses								
City Accounting Services	521113	139,578	90,620	102,659	93,020	102,959	9,939	
City Inter Department Charges	521114	1,308,914	473,674	493,199	680,626	688,478	7,852	
City Information Tech Services	522109	114,079	113,682	172,901	158,535	141,346	(17,189)	
Electricity	523100	7,006	7,434	-	-	-	-	
Liability Insurance	525104	30,280	19,940	23,165	26,495	27,830	1,335	
Vehicle Insurance	525108	13,884	22,559	20,708	22,032	21,760	(272)	
Diesel Fuel	532100	61,638	43,836	37,506	60,000	60,000	-	
Gasoline Fuel	532101	29,674	18,702	18,770	24,000	24,000	-	
Total Non-Discretionary Expenses		1,705,053	790,448	868,907	1,064,707	1,066,373	1,665	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	26,345	-	118,000	130,000	12,000	
Controlled assets	556000	38,358	3,817	12,324	19,700	4,000	(15,700)	
Total Capital Outlay		38,358	30,162	12,324	137,700	134,000	(3,700)	-3%
Transfers Out								
Transfer Out-Inter	571100	1,974,937	3,132,311	717,488	175,731	122,425	(53,307)	
Transfer Out-Intra	571200	4,498,149	4,780,227	4,281,068	3,622,009	4,676,391	1,054,382	
Total Transfers Out		6,473,086	7,912,537	4,998,556	3,797,740	4,798,816	1,001,076	26%
Total Expenditures		11,511,560	11,468,939	8,822,500	8,367,779	9,784,637	1,416,858	17%
Net Revenues over/(under) Expenditures		(1,228,389)	(2,133,821)	(982,542)	130,423	(20,702)	(151,125)	

SANITARY SEWER - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	2,498,149	2,433,890	2,571,969	2,622,009	2,476,391	(145,618)	
Total Transfers In		2,498,149	2,433,890	2,571,969	2,622,009	2,476,391	(145,618)	-6%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	3,215,000	-	-	-	
Revenue Bond Proceeds	485003	112,488	510,000	55,000	-	-	-	
Premiums on Bonds Sold	485005	33,172	47,111	368,209	-	-	-	
Total Proceeds of Long Term Liabilities		145,660	557,111	3,638,209	-	-	-	0%
Other Revenue								
Build America interest abate	481004	16,029	14,977	14,494	13,994	13,489	(505)	
Total Other Revenue		16,029	14,977	14,494	13,994	13,489	(505)	-4%
Total Revenues		2,659,838	3,005,978	6,224,672	2,636,003	2,489,880	(146,123)	-6%
Expenditures								
Debt Service								
Bond Principal	561000	1,712,465	1,679,463	5,364,867	1,814,203	1,743,638	(70,565)	
Bond Interest Expense	561002	801,467	714,460	863,752	821,800	746,242	(75,557)	
Issuance Costs	561006	38,188	94,892	51,611	-	-	-	
Total Debt Service		2,552,119	2,488,815	6,280,230	2,636,003	2,489,880	(146,123)	-6%
Total Expenditures		2,552,119	2,488,815	6,280,230	2,636,003	2,489,880	(146,123)	-6%
Net Revenues over/(under) Expenditures		107,718	517,163	(55,558)	-	-	0	

SANITARY SEWER - DEP RESERVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	-	249,978	-	-	-	-	
Total Transfers Out		-	249,978	-	-	-	-	0%
Total Expenditures		-	249,978	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	(249,978)	-	-	-	-	

SANITARY SEWER - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	1,953,583	3,400,380	164,770	-	-	-	
Local Govt Grants	423000	2,357,114	1,440,619	1,209,839	-	-	-	
Total Intergovernmental Grants		4,310,697	4,840,999	1,374,609	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	261,564	-	-	-	-	-	
Sanitary/Storm Sewer Main Ext	432402	34,058	114,912	11,600	-	-	-	
Total Charges for Services		295,622	114,912	11,600	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	800,000	500,000	1,000,000	500,000	
Operating Transfer In - Intra	483002	2,459,210	4,071,840	5,382,539	1,000,000	2,200,000	1,200,000	
Total Transfers In		2,459,210	4,071,840	6,182,539	1,500,000	3,200,000	1,700,000	113%
Proceeds of Long Term Liabilities								
Revenue Bond Proceeds	485003	1,279,512	4,550,000	700,000	-	2,410,000	2,410,000	
Total Proceeds of Long Term Liabilities		1,279,512	4,550,000	700,000	-	2,410,000	2,410,000	100%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	-	-	400,000	400,000	
Interest / Div - Proprietary	481000	3	79	586	-	-	-	
Capital Contributions	481003	837,223	680,278	515,359	-	-	-	
Total Other Revenue		837,226	680,357	515,945	-	400,000	400,000	100%
Total Revenues		9,182,266	14,258,108	8,784,692	1,500,000	6,010,000	4,510,000	301%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	82,960	11,626	-	-	-	-	
NonCapitalized Project Expense	522110	130,396	393,018	265,718	-	-	-	
Street & Sewer Materials	531121	1,842	-	-	-	-	-	
Postage & Freight	542108	-	47	-	-	-	-	
Recording/Filing Fees/Permits	542110	32	-	-	-	-	-	
Total Discretionary Expenses		215,230	404,690	265,718	-	-	-	0%
Capital Outlay								
Land	551000	89,665	109,570	-	-	-	-	
Improvements Other than Bldgs	553000	6,058,851	7,541,340	4,975,469	5,720,000	8,260,000	2,540,000	
Total Capital Outlay		6,148,516	7,650,909	4,975,469	5,720,000	8,260,000	2,540,000	44%
Transfers Out								
Transfer Out-Inter	571100	5,725	220,019	5,410,190	-	-	-	
Transfer Out-Intra	571200	459,210	1,725,503	3,673,441	-	-	-	
Total Transfers Out		464,935	1,945,522	9,083,631	-	-	-	0%
Total Expenditures		6,828,681	10,001,121	14,324,818	5,720,000	8,260,000	2,540,000	44%
Net Revenues over/(under) Expenditures		2,353,585	4,256,987	(5,540,126)	(4,220,000)	(2,250,000)	1,970,000	

Storm Sewer Department Sections

- Storm Sewer

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

Department Description

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

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

Statistics – *Did you know?*

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

Recent Accomplishments

- The City's Storm Water Program was audited in January 2015 by the United States Environmental Protection Agency. The result of this audit was complete compliance with the Clean Water Act requirements set forth in the City's storm sewer permit issued by the State of Iowa.
- The City has enhanced its private detention basin program from 10% inspected annually to 20%, with a new feedback system to provide basin owners with inspection results in 2015.

Future Challenges & Opportunities

- Continue to increase storm sewer cleaning and inspection mileage.
- Coordinate storm sewer improvements and inspection activities with the flood control system and Paving for Progress programs.

Goals, Objectives, Measures

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

Department Goal	Ensure the City storm collections system provides a safe, efficient, and environmentally sound method of storm water conveyance.
Department Objective	Inspect and clean roadway storm inlets annually.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Percent of storm inlets inspected	25%	8%	15%	25%	25%

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

Department Goal	Ensure the City storm collections system provides a safe, efficient, and environmentally sound method of storm water conveyance.
Department Objective	Inspect all public detention basins, and 10% of private basins each calendar year.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Percent of public basins inspected	100%	100%	100%	100%	100%
Percent of private basins inspected	10%	10%	10%	20%	20%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	4,186,071	3,754,388	4,305,298	550,910	15%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	337,352	374,500	396,500	22,000	
Fleet & Facilities	60,475	131,678	143,570	11,892	
Non-Discretionary	1,204,820	1,581,788	1,618,649	36,861	
Capital Outlay	11,486	50,000	83,700	33,700	
Debt Service	-	-	-	-	
Transfers Out	3,123,114	1,500,000	2,035,000	535,000	
	4,737,247	3,637,966	4,277,419	639,453	18%
Net	(551,175)	116,422	27,879	(88,543)	

Highlight of Budget Changes

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

Operating Revenues

The storm sewer rate will increase 3%. This increase will generate an additional $551K of revenue in FY 2017. This revenue will be used to fund storm sewer projects. As of the creation of this book, the storm sewer rate billing mechanism was in process for a potential change in FY 2017. The current characteristic used to determine the storm sewer rate is the total lot area. The change would be to use only the lot's impervious area such as roofs, driveways, and parking lots. With this change about 10% of current customers would see a rate increase larger than the planned 3%.

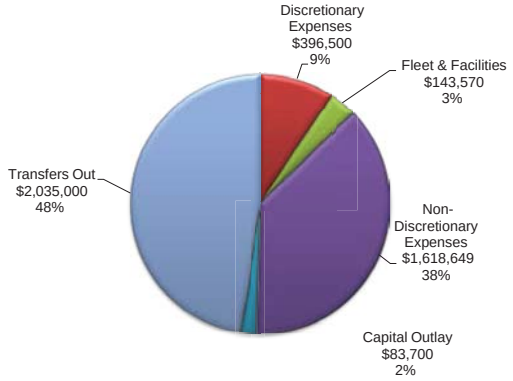
Operating Expenditures

Discretionary expenses are increasing $22K. Included in operating expenditures is a transfer out of $2M for storm sewer capital improvement projects and $35K for the utility billing system upgrade project.

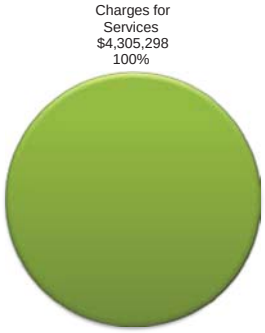
Other Changes

Budgeted capital project expenditures are $2.5M. Funding will be from operating user fees of $2M and existing cash on hand ($525K). Capital improvement expenditures are recorded in the non-enterprise, capital improvement project fund for storm sewer projects and therefore this financial information is not included in the chart above.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Community Credits	423001	-	36	-	-	-	-	
Total Intergovernmental Grants		-	36	-	-	-	-	0%
Charges for Services								
Sale of Recycleable	432002	-	-	1,126	-	-	-	
Storm Sewer Transportation Fee	432401	-	3,680,772	4,179,901	3,754,388	4,305,298	550,910	
Total Charges for Services		-	3,680,772	4,181,027	3,754,388	4,305,298	550,910	15%
Other Revenue								
Damage Recoveries	471004	-	-	652	-	-	-	
Interest / Div - Proprietary	481000	-	(1,795)	4,392	-	-	-	
Total Other Revenue		-	(1,795)	5,044	-	-	-	0%
Total Revenues		-	3,679,014	4,186,071	3,754,388	4,305,298	550,910	15%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	402	117	1,500	1,500	-	
Health Services	521106	-	25	27	-	-	-	
Other Professional Services	521108	-	4,900	14,862	25,000	20,000	(5,000)	
External Banking/Financial Fee	521109	-	-	1,514	-	-	-	
Computer Hardware	522100	-	-	182	-	4,000	4,000	
Computer Software Maintenance	522101	-	(144)	-	2,000	10,000	8,000	
IT Services - External	522102	-	162	4,082	-	-	-	
Radio Maintenance	522103	-	1,857	-	2,000	2,000	-	
Building & Grounds Services	522104	-	2,987	11,791	2,000	12,000	10,000	
Furniture, Equip, Fixture Serv	522105	-	4,841	9,511	5,000	10,000	5,000	
Landfill Fees	523102	-	86	82	2,000	1,000	(1,000)	
Recycling Fees	523104	-	40	-	-	-	-	
Phone Services	523107	-	1,681	1,155	2,000	2,000	-	
Rental of Equip & Vehicles	524101	-	4,750	764	5,000	2,500	(2,500)	
Printing, Binding, & Duplicate	525102	-	917	891	1,000	1,000	-	
Chemical Supplies	531104	-	24	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	28	-	-	-	-	
Computer Supplies	531106	-	1,209	840	2,000	1,000	(1,000)	
Equipment/Furniture/Fixtures	531109	-	11,196	19,818	15,000	20,000	5,000	
Lab Supplies	531111	-	78	-	500	-	(500)	
Landscaping Materials	531112	-	361	194	500	500	-	
Miscellaneous Supplies	531114	-	93	60	-	-	-	
Office Supplies	531116	-	410	341	500	500	-	
Paint Supplies	531117	-	265	377	-	-	-	
Program Supplies	531118	-	412	-	1,000	1,000	-	
Shop Supplies	531119	-	10,965	5,167	15,000	15,000	-	
Sign & Signal Supplies	531120	-	439	250	1,000	1,000	-	
Street & Sewer Materials	531121	-	57,831	56,350	60,000	60,000	-	
Uniforms	531123	-	2,079	543	2,000	2,500	500	
Personal Protective Gear	531124	-	3,728	902	3,000	3,000	-	
LP Gas	532103	-	-	36	-	-	-	
Oil	532104	-	29	70	-	-	-	
Other Lubricants	532106	-	385	-	500	500	-	
Building & Grounds Supplies	533100	-	453	3,415	-	-	-	
Furniture, Equipment, Fixtures	533101	-	2,550	4,532	3,000	5,000	2,000	
Vehicle & Rolling Equip Parts	533102	-	2,698	121	5,000	2,500	(2,500)	
Grants & Contributions	541106	-	187,306	176,000	176,000	176,000	-	
Conferences, Training, Travel	542102	-	3,218	980	20,000	20,000	-	
Dues & Memberships	542103	-	12,639	11,304	20,000	20,000	-	
Licensing Fees	542106	-	-	120	-	-	-	
Miscellaneous Costs	542107	-	275	10,884	500	500	-	
Postage & Freight	542108	-	722	74	1,500	1,500	-	
Total Discretionary Expenses		-	321,896	337,352	374,500	396,500	22,000	6%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Fleet & Facilities								
City Facility Maint Services	522107	-	724	-	-	-	-	
City Fleet Services	522108	-	61,200	27,336	58,008	59,307	1,299	
City Fleet Rental Charges	524102	-	67,977	33,139	73,670	84,263	10,593	
Total Fleet & Facilities		-	129,901	60,475	131,678	143,570	11,892	9%
Non-Discretionary Expenses								
City Accounting Services	521113	-	29,380	19,741	29,380	32,519	3,139	
City Inter Department Charges	521114	-	988,319	1,146,385	1,526,408	1,560,130	33,722	
City Information Tech Services	522109	-	20,681	26,432	-	-	-	
Electricity	523100	-	2,721	-	-	-	-	
Diesel Fuel	532100	-	16,124	8,035	18,000	18,000	-	
Gasoline Fuel	532101	-	7,504	4,227	8,000	8,000	-	
Total Non-Discretionary Expenses		-	1,064,729	1,204,820	1,581,788	1,618,649	36,861	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	11,291	-	50,000	73,200	23,200	
Controlled assets	556000	-	-	11,486	-	10,500	10,500	
Total Capital Outlay		-	11,291	11,486	50,000	83,700	33,700	67%
Transfers Out								
Transfer Out-Inter	571100	-	400,000	3,123,114	1,500,000	2,035,000	535,000	
Total Transfers Out		-	400,000	3,123,114	1,500,000	2,035,000	535,000	36%
Total Expenditures		-	1,927,816	4,737,247	3,637,966	4,277,419	639,453	18%
Net Revenues over/(under) Expenditures		-	1,751,197	(551,175)	116,422	27,879	(88,543)	

STORM SEWER - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Community Credits	423001	-	36	-	-	-	-	
Total Intergovernmental Grants		-	36	-	-	-	-	0%
Charges for Services								
Sale of Recycleable	432002	-	-	1,126	-	-	-	
Storm Sewer Transportation Fee	432401	-	3,680,772	4,179,901	3,754,388	4,305,298	550,910	
Total Charges for Services		-	3,680,772	4,181,027	3,754,388	4,305,298	550,910	15%
Other Revenue								
Damage Recoveries	471004	-	-	652	-	-	-	
Interest / Div - Proprietary	481000	-	(1,795)	4,392	-	-	-	
Total Other Revenue		-	(1,795)	5,044	-	-	-	0%
Total Revenues		-	3,679,014	4,186,071	3,754,388	4,305,298	550,910	15%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	402	117	1,500	1,500	-	
Health Services	521106	-	25	27	-	-	-	
Other Professional Services	521108	-	4,900	14,862	25,000	20,000	(5,000)	
External Banking/Financial Fee	521109	-	-	1,514	-	-	-	
Computer Hardware	522100	-	-	182	-	4,000	4,000	
Computer Software Maintenance	522101	-	(144)	-	2,000	10,000	8,000	
IT Services - External	522102	-	162	4,082	-	-	-	
Radio Maintenance	522103	-	1,857	-	2,000	2,000	-	
Building & Grounds Services	522104	-	2,987	11,791	2,000	12,000	10,000	
Furniture, Equip, Fixture Serv	522105	-	4,841	9,511	5,000	10,000	5,000	
Landfill Fees	523102	-	86	82	2,000	1,000	(1,000)	
Recycling Fees	523104	-	40	-	-	-	-	
Phone Services	523107	-	1,681	1,155	2,000	2,000	-	
Rental of Equip & Vehicles	524101	-	4,750	764	5,000	2,500	(2,500)	
Printing, Binding, & Duplicate	525102	-	917	891	1,000	1,000	-	
Chemical Supplies	531104	-	24	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	28	-	-	-	-	
Computer Supplies	531106	-	1,209	840	2,000	1,000	(1,000)	
Equipment/Furniture/Fixtures	531109	-	11,196	19,818	15,000	20,000	5,000	
Lab Supplies	531111	-	78	-	500	-	(500)	
Landscaping Materials	531112	-	361	194	500	500	-	
Miscellaneous Supplies	531114	-	93	60	-	-	-	
Office Supplies	531116	-	410	341	500	500	-	
Paint Supplies	531117	-	265	377	-	-	-	
Program Supplies	531118	-	412	-	1,000	1,000	-	
Shop Supplies	531119	-	10,965	5,167	15,000	15,000	-	
Sign & Signal Supplies	531120	-	439	250	1,000	1,000	-	
Street & Sewer Materials	531121	-	57,831	56,350	60,000	60,000	-	
Uniforms	531123	-	2,079	543	2,000	2,500	500	
Personal Protective Gear	531124	-	3,728	902	3,000	3,000	-	
LP Gas	532103	-	-	36	-	-	-	
Oil	532104	-	29	70	-	-	-	
Other Lubricants	532106	-	385	-	500	500	-	
Building & Grounds Supplies	533100	-	453	3,415	-	-	-	
Furniture, Equipment, Fixtures	533101	-	2,550	4,532	3,000	5,000	2,000	
Vehicle & Rolling Equip Parts	533102	-	2,698	121	5,000	2,500	(2,500)	
Grants & Contributions	541106	-	187,306	176,000	176,000	176,000	-	
Conferences, Training, Travel	542102	-	3,218	980	20,000	20,000	-	
Dues & Memberships	542103	-	12,639	11,304	20,000	20,000	-	
Licensing Fees	542106	-	-	120	-	-	-	
Miscellaneous Costs	542107	-	275	10,884	500	500	-	
Postage & Freight	542108	-	722	74	1,500	1,500	-	
Total Discretionary Expenses		-	321,896	337,352	374,500	396,500	22,000	6%
Fleet & Facilities								
City Facility Maint Services	522107	-	724	-	-	-	-	
City Fleet Services	522108	-	61,200	27,336	58,008	59,307	1,299	
City Fleet Rental Charges	524102	-	67,977	33,139	73,670	84,263	10,593	
Total Fleet & Facilities		-	129,901	60,475	131,678	143,570	11,892	9%
Non-Discretionary Expenses								
City Accounting Services	521113	-	29,380	19,741	29,380	32,519	3,139	
City Inter Department Charges	521114	-	988,319	1,146,385	1,526,408	1,560,130	33,722	
City Information Tech Services	522109	-	20,681	26,432	-	-	-	
Electricity	523100	-	2,721	-	-	-	-	
Diesel Fuel	532100	-	16,124	8,035	18,000	18,000	-	
Gasoline Fuel	532101	-	7,504	4,227	8,000	8,000	-	
Total Non-Discretionary Expenses		-	1,064,729	1,204,820	1,581,788	1,618,649	36,861	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	11,291	-	50,000	73,200	23,200	
Controlled assets	556000	-	-	11,486	-	10,500	10,500	
Total Capital Outlay		-	11,291	11,486	50,000	83,700	33,700	67%
Transfers Out								
Transfer Out-Inter	571100	-	400,000	3,123,114	1,500,000	2,035,000	535,000	

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Total Transfers Out	-	400,000	3,123,114	1,500,000	2,035,000	535,000	36%
Total Expenditures	-	1,927,816	4,737,247	3,637,966	4,277,419	639,453	18%
Net Revenues over/(under) Expenditures	-	1,751,197	(551,175)	116,422	27,879	(88,543)	

Solid Waste and Recycling Department Sections

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

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

Department Description

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

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

Statistics – *Did you know?*

- 19K tons of garbage were collected in FY 2015, 8K tons of recyclables were collected in FY 2015, 13K tons of yard waste were collected in FY 2015.
- 442 tons of bulky items were collected in FY2015, 3K tons of loose leaves were collected in FY 2015, 2K bags of litter were collected in FY 2015.

Recent Accomplishments

- Placed final 4 automated recycling trucks into service (October 2015).
- Achieved reduction of 8th position through attrition due to automated garbage collection (October 2015).
- Completed a successful 4th year of bulky item and household hazardous material drop off events in 2015.
- Completed the 7th year of the City's fall loose leaf collection service (December 2015).
- Added 3 new groups to the Adopt-A-Road groups to litter collection activities (March 2015).
- Completed replacement of 18 gallon recycling totes with carts (July 2015).

Future Challenges & Opportunities

- Investigate potential for eliminating 1 recycling route due to fully automated collection and continued drop in recycling tonnage.
- Investigate potential for implementing a recycling program at multi-residential complexes greater than five units.
- Research and consider purchasing route optimization software to further improve collection efficiencies.
- Implement every other week quadrant-based schedule for loose leaf vacuum collection that incorporates designated catchup days.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Increase diversion from landfill.				
Department Objective	Increase recycling tonnage by 1%.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Recycling tonnage per year	Increase 1% per year	7,953 tons Less 1% decrease	7,803 tons 2% decrease	7,800 tons Less 1% decrease	7,900 tons 1% increase

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Increase diversion from landfill.				
Department Objective	Decrease garbage tonnage by 1%.				
Objective Time Frame	Working to meet the target/goal in a future budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Garbage tonnage per year	Decrease 1% per year	19,496 tons 4% increase	19,676 Tons 1% increase	19,800 Tons 1% increase	19,600 Tons 1% increase

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Increase diversion from landfill.				
Department Objective	Increase organics diversion 1%.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Organic tonnage per year	Increase 1% per year	12,259 tons 1% increase	16,587 tons 35% increase	17,000 Tons 2% increase	17,500 Tons 3% increase

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	10,377,898	10,415,198	10,802,568	387,370	4%
Expenditures					
Personal Services	3,830,748	4,057,889	4,094,210	36,321	
Discretionary	3,755,631	1,987,673	2,055,170	67,497	
Fleet & Facilities	2,594,694	2,561,051	2,757,722	196,671	
Non-Discretionary	1,714,648	1,845,636	1,784,359	(61,277)	
Capital Outlay	6,586	25,300	25,300	-	
Debt Service	-	-	-	-	
Transfers Out	8,080	208,080	83,080	(125,000)	
	11,910,387	10,685,629	10,799,841	114,212	1%
Net	(1,532,489)	(270,431)	2,727	273,158	

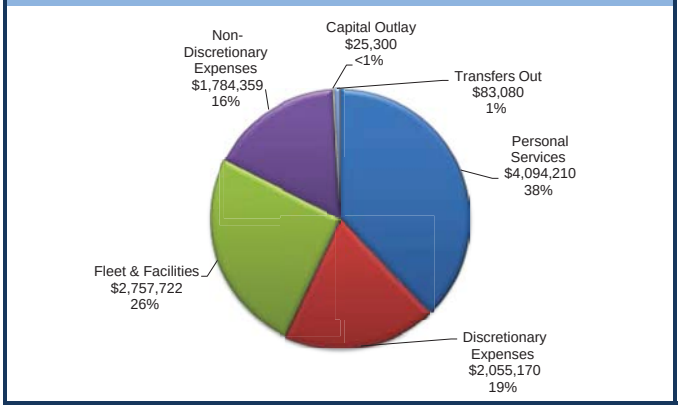
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
46.08	46.08	0.00	46.08	0.00

Highlight of Budget Changes

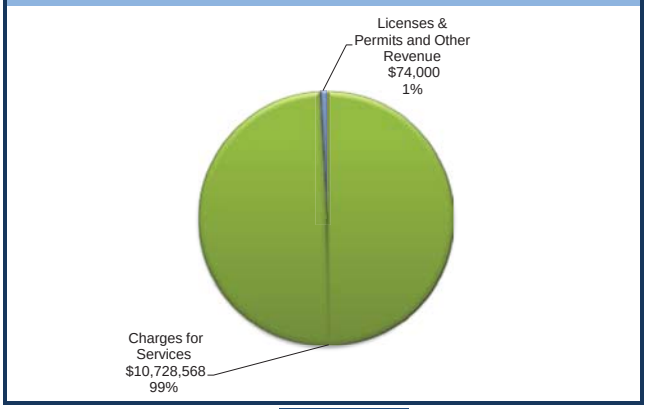
Operating Revenues & Expenditures

- The budget includes a 2% residential rate increase for garbage and yard waste collection. This translates to a $3.84 annual increase for the typical customer. This will generate $216K in revenue.
- The budget also includes a 9.1% rate increase for recycling collection. This translates to a $4.68 annual increase for the typical customer. This will generate $209K in revenue.
- The budget does not include subsidized support from the Water Pollution Control Department. In FY 2016 the Solid Waste Department received $200K of subsidized support.
- In FY 2015 the weed nuisance abatement program transitioned from the Public Works Department. The FY 2017 budget has been updated to reflect this change.
- Discretionary expenses are increasing $67K. The key reason is a projected increase in landfill fee costs.
- Fleet lease charges are increasing $203K based on planned replacements of vehicles.
- Included in the budget is a transfer out of $83K. The transfer out includes $75K for the utility billing system upgrade project and $8K for the city newsletter.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Community Credits	423001	81,087	59,755	60,101	-	-	-	
Total Intergovernmental Grants		81,087	59,755	60,101	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	1,910	819	13,448	-	-	-	
Admin Charges - Commissions	431011	150	1,650	1,176	-	-	-	
Admin Charges - External	431012	13,134	15,955	12,410	14,000	-	(14,000)	
Snow/Weed Abatements	431502	-	-	69,825	-	136,500	136,500	
Solid Waste Collection Fees	432001	6,932,651	7,409,049	7,824,222	8,045,689	8,262,119	216,431	
Sale of Recycleable	432002	12,727	8,427	8,817	9,000	8,000	(1,000)	
Recycling & Reduction Fees	432003	1,797,637	1,916,216	2,042,255	2,113,010	2,321,949	208,939	
Total Charges for Services		8,758,210	9,352,116	9,972,152	10,181,698	10,728,568	546,870	5%
Transfers In								
Operating Transfer In - Inter	483001	485,978	704,372	271,247	200,000	-	(200,000)	
Operating Transfer In - Intra	483002	236	213,307	-	-	-	-	
Total Transfers In		486,214	917,680	271,247	200,000	-	(200,000)	-100%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	271	-	-	-	-	-	
Sale of Inventory	471003	88	-	-	-	-	-	
Damage Recoveries	471004	1,278	-	-	-	-	-	
Other Miscellaneous Revenue	471005	159	1,832	963	500	500	-	
Special Assessment Charges	471008	-	11,392	6,945	5,000	5,500	500	
Interest / Div - Proprietary	481000	12,088	(4,430)	12,874	28,000	18,000	(10,000)	
Sale of Fixed Assets	482001	143	-	53,616	-	50,000	50,000	
Total Other Revenue		14,026	8,793	74,398	33,500	74,000	40,500	121%
Total Revenues		9,339,536	10,338,344	10,377,898	10,415,198	10,802,568	387,370	4%
Expenditures								
Personal Services								
Total Personal Services		3,832,098	3,789,963	3,830,748	4,057,889	4,094,210	36,321	1%
Discretionary Expenses								
Advertising & Marketing	521100	47,513	57,310	72,938	60,000	75,000	15,000	
Consulting Services	521103	-	-	-	2,500	2,500	-	
External Contracted Labor	521105	15,197	5,900	7,523	8,197	8,000	(197)	
Health Services	521106	351	236	402	1,000	800	(200)	
Other Professional Services	521108	2,378	4,861	47,594	2,500	90,000	87,500	
External Banking/Financial Fee	521109	4,960	3,282	3,840	4,500	4,200	(300)	
Computer Hardware	522100	5,078	1,650	101	2,500	1,500	(1,000)	
Computer Software Maintenance	522101	-	99	-	4,500	4,500	-	
IT Services - External	522102	261	-	2,621	3,000	3,000	-	
Radio Maintenance	522103	8,469	7,668	7,812	8,000	8,000	-	
Building & Grounds Services	522104	67	281	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	-	800	500	(300)	
Vehicles & Rolling Equip Serv	522106	-	-	78	-	-	-	
Landfill Fees	523102	1,019,313	1,056,542	1,092,472	1,100,000	1,409,170	309,170	
Recycling Fees	523104	3,588	6,498	3,827	5,500	3,500	(2,000)	
Phone Services	523107	7,824	8,155	7,469	8,500	8,500	-	
Water	523108	-	1,182	163	-	-	-	
Printing, Binding, & Duplicate	525102	24,491	18,247	19,490	20,000	20,000	-	
Awards & Recognition	531102	145	-	116	300	300	-	
Books & Subscriptions	531103	612	237	28	650	500	(150)	
Cleaning & Janitorial Supplies	531105	1,908	5,950	676	3,000	1,500	(1,500)	
Computer Supplies	531106	70	384	208	700	700	-	
Equipment/Furniture/Fixtures	531109	90,306	208,153	225,208	400,000	230,000	(170,000)	
Photography Supplies	531110	1,137	577	400	800	800	-	
Miscellaneous Supplies	531114	99	-	10	-	-	-	
Office Supplies	531116	1,427	2,709	2,098	3,000	2,500	(500)	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Paint Supplies	531117	-	-	4	150	150	-	
Program Supplies	531118	240	5,122	8,763	8,000	15,000	7,000	
Shop Supplies	531119	1,389	1,863	715	2,000	1,800	(200)	
Sign & Signal Supplies	531120	2,145	-	6,442	-	1,500	1,500	
Street & Sewer Materials	531121	223	-	-	500	500	-	
Uniforms	531123	5,318	19,651	9,149	-	9,000	9,000	
Personal Protective Gear	531124	5,217	4,143	7,090	20,000	11,000	(9,000)	
LP Gas	532103	-	41	321	-	350	350	
Oil	532104	-	6	133	-	100	100	
Other Lubricants	532106	-	2	66	-	100	100	
Building & Grounds Supplies	533100	218	134	297	-	300	300	
Furniture, Equipment, Fixtures	533101	435	77	14	900	300	(600)	
Vehicle & Rolling Equip Parts	533102	427	-	716	1,500	1,000	(500)	
Grants & Contributions	541106	1,017,400	4,000	2,138,833	297,476	120,000	(177,476)	
Conferences, Training, Travel	542102	4,545	4,096	3,794	7,000	7,000	-	
Dues & Memberships	542103	999	1,541	1,089	1,500	1,200	(300)	
Settlement	542105	98	525	6,092	1,200	3,000	1,800	
Miscellaneous Costs	542107	10,191	12,835	6,988	-	-	-	
Postage & Freight	542108	4,600	5,659	10,108	7,000	7,000	-	
Mileage Reimbursement	542111	385	326	108	500	400	(100)	
Bad Debt Expense	542114	-	-	59,835	-	-	-	
Total Discretionary Expenses		2,289,023	1,449,942	3,755,631	1,987,673	2,055,170	67,497	3%
Fleet & Facilities								
City Facility Maint Services	522107	-	103	2,042	-	-	-	
City Fleet Services	522108	841,363	1,042,809	948,775	857,636	869,823	12,187	
Rental of Land & Buildings	524100	171,708	330,576	205,099	170,891	152,521	(18,370)	
City Fleet Rental Charges	524102	975,323	1,101,934	1,438,779	1,532,524	1,735,378	202,854	
Total Fleet & Facilities		1,988,394	2,475,423	2,594,694	2,561,051	2,757,722	196,671	8%
Non-Discretionary Expenses								
City Accounting Services	521113	132,993	121,500	123,930	123,930	137,168	13,238	
City Inter Department Charges	521114	678,750	765,688	813,822	869,000	860,000	(9,000)	
City Information Tech Services	522109	82,804	94,661	127,783	107,952	152,375	44,423	
Electricity	523100	28,361	52,358	1,277	-	-	-	
Natural Gas	523103	-	19,079	38	-	-	-	
Liability Insurance	525104	16,428	30,118	40,678	44,708	20,470	(24,238)	
Vehicle Insurance	525108	54,403	52,223	73,538	97,046	74,346	(22,700)	
Diesel Fuel	532100	570,687	613,669	528,121	590,000	530,000	(60,000)	
Gasoline Fuel	532101	13,109	12,197	5,462	13,000	10,000	(3,000)	
Total Non-Discretionary Expenses		1,577,535	1,761,493	1,714,648	1,845,636	1,784,359	(61,277)	-3%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	11,405	-	-	10,000	10,000	
Controlled assets	556000	25,291	-	6,586	25,300	15,300	(10,000)	
Total Capital Outlay		25,291	11,405	6,586	25,300	25,300	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,891,516	8,080	8,080	208,080	83,080	(125,000)	
Transfer Out-Intra	571200	236	213,307	-	-	-	-	
Total Transfers Out		1,891,752	221,387	8,080	208,080	83,080	(125,000)	-60%
Total Expenditures		11,604,093	9,709,613	11,910,387	10,685,629	10,799,841	114,212	1%
Net Revenues over/(under) Expenditures		(2,264,557)	628,731	(1,532,489)	(270,431)	2,727	273,158	

SOLID WASTE & REC - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Community Credits	423001	81,087	59,755	60,101	-	-	-	
Total Intergovernmental Grants		81,087	59,755	60,101	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	1,910	819	13,448	-	-	-	
Admin Charges - Commissions	431011	150	1,650	1,176	-	-	-	
Admin Charges - External	431012	13,134	15,955	12,410	14,000	-	(14,000)	
Snow/Weed Abatements	431502	-	-	69,825	-	136,500	136,500	
Solid Waste Collection Fees	432001	6,932,651	7,409,049	7,824,222	8,045,689	8,262,119	216,431	
Sale of Recycleable	432002	12,727	8,427	8,817	9,000	8,000	(1,000)	
Recycling & Reduction Fees	432003	1,797,637	1,916,216	2,042,255	2,113,010	2,321,949	208,939	
Total Charges for Services		8,758,210	9,352,116	9,972,152	10,181,698	10,728,568	546,870	5%
Transfers In								
Operating Transfer In - Inter	483001	461,278	679,672	271,247	200,000	-	(200,000)	
Operating Transfer In - Intra	483002	236	213,307	-	-	-	-	
Total Transfers In		461,514	892,980	271,247	200,000	-	(200,000)	-100%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	271	-	-	-	-	-	
Sale of Inventory	471003	88	-	-	-	-	-	
Damage Recoveries	471004	1,278	-	-	-	-	-	
Other Miscellaneous Revenue	471005	159	1,832	963	500	500	-	
Special Assessment Charges	471008	-	11,392	6,945	5,000	5,500	500	
Interest / Div - Proprietary	481000	12,088	(4,430)	12,874	28,000	18,000	(10,000)	
Sale of Fixed Assets	482001	143	-	53,616	-	50,000	50,000	
Total Other Revenue		14,026	8,793	74,398	33,500	74,000	40,500	121%
Total Revenues		9,314,836	10,313,644	10,377,898	10,415,198	10,802,568	387,370	4%
Expenditures								
Personal Services								
Total Personal Services		3,832,098	3,789,963	3,830,748	4,057,889	4,094,210	36,321	1%
Discretionary Expenses								
Advertising & Marketing	521100	47,513	57,310	72,938	60,000	75,000	15,000	
Consulting Services	521103	-	-	-	2,500	2,500	-	
External Contracted Labor	521105	15,197	5,900	7,523	8,197	8,000	(197)	
Health Services	521106	351	236	402	1,000	800	(200)	
Other Professional Services	521108	2,378	4,861	47,594	2,500	90,000	87,500	
External Banking/Financial Fee	521109	4,960	3,282	3,840	4,500	4,200	(300)	
Computer Hardware	522100	5,078	1,650	101	2,500	1,500	(1,000)	
Computer Software Maintenance	522101	-	99	-	4,500	4,500	-	
IT Services - External	522102	261	-	2,621	3,000	3,000	-	
Radio Maintenance	522103	8,469	7,668	7,812	8,000	8,000	-	
Building & Grounds Services	522104	67	281	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	-	800	500	(300)	
Vehicles & Rolling Equip Serv	522106	-	-	78	-	-	-	
Landfill Fees	523102	1,019,313	1,056,542	1,092,472	1,100,000	1,409,170	309,170	
Recycling Fees	523104	3,588	6,498	3,827	5,500	3,500	(2,000)	
Phone Services	523107	7,824	8,155	7,469	8,500	8,500	-	
Water	523108	-	1,182	163	-	-	-	
Printing, Binding, & Duplicate	525102	24,491	18,247	19,490	20,000	20,000	-	
Awards & Recognition	531102	145	-	116	300	300	-	
Books & Subscriptions	531103	612	237	28	650	500	(150)	
Cleaning & Janitorial Supplies	531105	1,908	5,950	676	3,000	1,500	(1,500)	
Computer Supplies	531106	70	384	208	700	700	-	
Equipment/Furniture/Fixtures	531109	90,306	208,153	225,208	400,000	230,000	(170,000)	
Photography Supplies	531110	1,137	577	400	800	800	-	
Miscellaneous Supplies	531114	99	-	10	-	-	-	
Office Supplies	531116	1,427	2,709	2,098	3,000	2,500	(500)	
Paint Supplies	531117	-	-	4	150	150	-	
Program Supplies	531118	240	5,122	8,763	8,000	15,000	7,000	
Shop Supplies	531119	1,389	1,863	715	2,000	1,800	(200)	
Sign & Signal Supplies	531120	2,145	-	6,442	-	1,500	1,500	
Street & Sewer Materials	531121	223	-	-	500	500	-	
Uniforms	531123	5,318	19,651	9,149	-	9,000	9,000	
Personal Protective Gear	531124	5,217	4,143	7,090	20,000	11,000	(9,000)	
LP Gas	532103	-	41	321	-	350	350	
Oil	532104	-	6	133	-	100	100	
Other Lubricants	532106	-	2	66	-	100	100	
Building & Grounds Supplies	533100	218	134	297	-	300	300	
Furniture, Equipment, Fixtures	533101	435	77	14	900	300	(600)	
Vehicle & Rolling Equip Parts	533102	427	-	716	1,500	1,000	(500)	
Grants & Contributions	541106	1,017,400	4,000	2,138,833	297,476	120,000	(177,476)	
Conferences, Training, Travel	542102	4,545	4,096	3,794	7,000	7,000	-	
Dues & Memberships	542103	999	1,541	1,089	1,500	1,200	(300)	
Settlement	542105	98	525	6,092	1,200	3,000	1,800	
Miscellaneous Costs	542107	10,191	12,835	6,988	-	-	-	
Postage & Freight	542108	4,600	5,659	10,108	7,000	7,000	-	
Mileage Reimbursement	542111	385	326	108	500	400	(100)	
Bad Debt Expense	542114	-	-	59,835	-	-	-	
Total Discretionary Expenses		2,289,023	1,449,942	3,755,631	1,987,673	2,055,170	67,497	3%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Fleet & Facilities								
City Facility Maint Services	522107	-	103	2,042	-	-	-	
City Fleet Services	522108	841,363	1,042,809	948,775	857,636	869,823	12,187	
Rental of Land & Buildings	524100	171,708	330,576	205,099	170,891	152,521	(18,370)	
City Fleet Rental Charges	524102	975,323	1,101,934	1,438,779	1,532,524	1,735,378	202,854	
Total Fleet & Facilities		1,988,394	2,475,423	2,594,694	2,561,051	2,757,722	196,671	8%
Non-Discretionary Expenses								
City Accounting Services	521113	132,993	121,500	123,930	123,930	137,168	13,238	
City Inter Department Charges	521114	678,750	765,688	813,822	869,000	860,000	(9,000)	
City Information Tech Services	522109	82,804	94,661	127,783	107,952	152,375	44,423	
Electricity	523100	28,361	52,358	1,277	-	-	-	
Natural Gas	523103	-	19,079	38	-	-	-	
Liability Insurance	525104	16,428	30,118	40,678	44,708	20,470	(24,238)	
Vehicle Insurance	525108	54,403	52,223	73,538	97,046	74,346	(22,700)	
Diesel Fuel	532100	570,687	613,669	528,121	590,000	530,000	(60,000)	
Gasoline Fuel	532101	13,109	12,197	5,462	13,000	10,000	(3,000)	
Total Non-Discretionary Expenses		1,577,535	1,761,493	1,714,648	1,845,636	1,784,359	(61,277)	-3%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	11,405	-	-	10,000	10,000	
Controlled assets	556000	25,291	-	6,586	25,300	15,300	(10,000)	
Total Capital Outlay		25,291	11,405	6,586	25,300	25,300	-	0%
Transfers Out								
Transfer Out-Inter	571100	1,891,516	8,080	8,080	208,080	83,080	(125,000)	
Total Transfers Out		1,891,516	8,080	8,080	208,080	83,080	(125,000)	-60%
Total Expenditures		11,603,857	9,496,305	11,910,387	10,685,629	10,799,841	114,212	1%
Net Revenues over/(under) Expenditures		(2,289,021)	817,338	(1,532,489)	(270,431)	2,727	273,158	

SOLID WASTE & REC - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	-	213,307	-	-	-	-	
Total Transfers Out		-	213,307	-	-	-	-	0%
Total Expenditures		-	213,307	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	(213,307)	-	-	-	-	

SOLID WASTE & REC-LANDFILL RES **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	24,700	24,700	-	-	-	-	
Total Transfers In		24,700	24,700	-	-	-	-	0%
Total Revenues		24,700	24,700	-	-	-	-	0%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		24,700	24,700	-	-	-	-	

SOLID WASTE & REC -CONSTRUCT **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	236	-	-	-	-	-	
Total Transfers Out		236	-	-	-	-	-	0%
Total Expenditures		236	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(236)	-	-	-	-	-	

Transit Department Sections

- Transit Operations
- Administration

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

Department Description

The **Transit Department** is responsible for providing safe, courteous, and dependable transit service in the City of Cedar Rapids, with service also provided to the cities of Marion and Hiawatha. The following transit services are directly provided or partially funded by Cedar Rapids Transit:

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

Statistics – *Did you know?*

- Cedar Rapids Transit provided 1.4M passenger trips in FY 2015.
- Ridership breakdown in FY 2015 was 63% adults, 23% elderly/disabled, 11% students, and 3% children.
- Cash fares in FY 2015 were $1.50 for adults and $0.75 for students, elderly & disabled, and low income passengers.
- Cedar Rapids Transit currently has a fleet of 30 buses of which 22 are needed during peak service hours.
- Cedar Rapids Transit purchased 22 new buses from FY 2010 through FY 2015 reducing the average age of the bus fleet from 20.4 years to 7.6 years bringing our fleet back within national standards.

Recent Accomplishments

- 9.2% ridership increase in FY 2015 over the previous fiscal year.
- Purchased 22 new 35-foot, heavy-duty, low-floor buses from FY 2010 through FY 2015.
- Renovation of the Ground Transportation Center completed in 2014.

Future Challenges & Opportunities

- Maintaining existing service levels with rising fuel costs and operating expenses.
- Replacing the remaining 8 buses in the fleet that have met their useful life thresholds.
- Adding more passenger shelters to all bus routes.
- Implementing a global positioning system mobile app to track the buses.

Goals, Objectives, Measures

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.					
Department Goal	Increase Cedar Rapids Transit's fixed-route bus ridership.				
Department Objective	Increase Cedar Rapids Transit's fixed-route bus ridership by 2% per fiscal year.				
Objective Time Frame	Intend to meet the target/goal by the end of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Bus ridership	2% increase per year	1,275,000 2% increase	1,371,105 8% increase	1,375,000 <1% increase	1,400,000 2% increase

City Goal - CONNECT CR - Create a culture that enhances transportation options for pedestrians and cyclists through complete streets, trails, and public transportation.					
Department Goal	50/50 operating ratio between property tax levy support and other revenue sources.				
Department Objective	To have charges for services, intergovernmental grants, and other miscellaneous revenue cover 50% of Cedar Rapids Transit's operating costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Other Revenue Source Totals	50%	50%	50%	50%	50%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	11,606,344	10,443,279	10,704,015	260,736	2%
Expenditures					
Personal Services	4,123,564	4,385,740	4,568,991	183,251	
Discretionary	1,088,078	1,340,850	1,359,237	18,387	
Fleet & Facilities	1,381,217	1,343,305	1,318,894	(24,411)	
Non-Discretionary	1,531,335	1,652,388	1,478,919	(173,470)	
Capital Outlay	1,659,804	352,000	1,136,000	784,000	
Debt Service	183,165	-	-	-	
Transfers Out	651,569	834,058	1,013,987	179,929	
	10,618,732	9,908,341	10,876,028	967,687	10%
Net	987,612	534,938	(172,013)	(706,951)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
55.00	55.00	0.00	55.00	0.00

Highlight of Budget Changes

Operating Revenues

- The FY 2017 transit levy rate is unchanged from the FY 2016 rate of $.80787/$1000 of taxable valuation.
- The levy will generate $4.86M of property tax revenue for FY 2017 which is an increase of $27K from FY 2016.
- Included in the budget is an increase of $200K to $2.7M for federal operating grants. The department is not expecting any federal capital grants in FY 2017.
- Increase of 68K in revenue from Marion and Hiawatha for services provided. Total revenue budgeted is $338K.

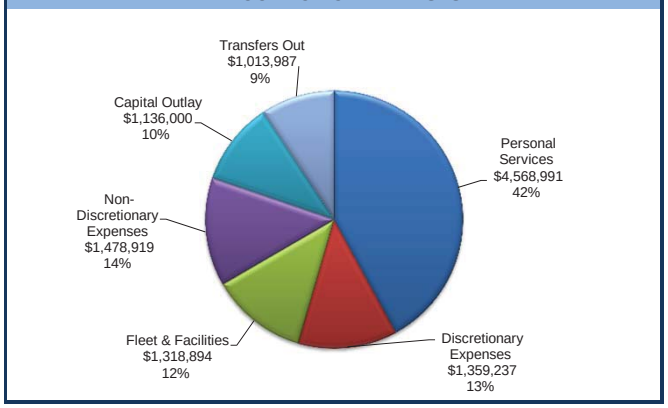
Operating Expenditures

- Discretionary expenses are increasing $18K mainly due to an increase in contributions for LIFTS service.
- The fuel budget is decreasing based on historical and projected per gallon fuel rates.
- Included in operating expenditures is a transfer out of $1M. This includes $50K to fund security costs for the Ground Transportation Center and $964K to fund bus purchases in FY 2017 and partially fund bus purchases in FY 2018.

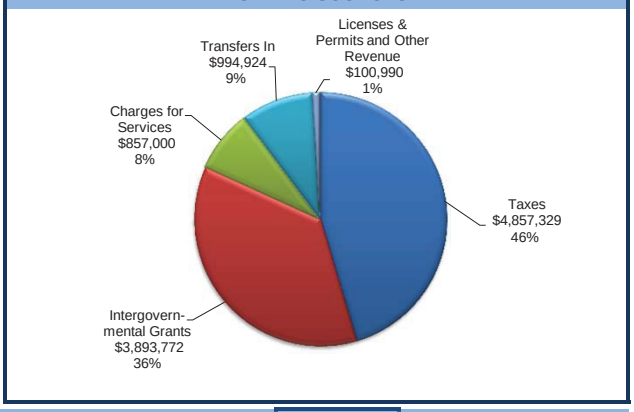
Other Changes

Transit plans to purchase one medium duty bus and one light duty bus in FY 2017 for $336K to be funded from operations. The buses will be used for mandated paratransit service contracted with Linn County LIFTS. Transit also budgeted $800K for two heavy duty buses to be funded from operations.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,583,675	4,659,503	4,701,492	4,830,136	4,857,329	27,193	
Property Tax Levy - Delinquent	401101	3,756	6,651	2,795	-	-	-	
Total Taxes		4,587,431	4,666,154	4,704,287	4,830,136	4,857,329	27,193	1%
Intergovernmental Grants								
Federal Operating	421001	2,574,332	2,610,523	2,717,040	2,500,000	2,700,000	200,000	
Federal Capital	421003	1,467,999	-	1,342,334	205,760	-	(205,760)	
Transportation Program Revenue	421006	400,065	333,825	72,209	75,000	75,000	-	
State Operating	422001	573,756	665,849	573,833	610,000	580,000	(30,000)	
State Comm Indus Backfill	422104	-	-	145,449	218,220	200,522	(17,698)	
Local Govt Grants	423000	230,148	242,772	256,260	270,600	338,250	67,650	
Total Intergovernmental Grants		5,246,301	3,852,969	5,107,125	3,879,580	3,893,772	14,192	0%
Charges for Services								
Other Charges for Services	431010	-	87	474	-	-	-	
Vending Sales	431301	649	707	4,392	1,000	2,000	1,000	
Advertising Income	431314	52,180	42,824	55,934	45,000	50,000	5,000	
Recycling & Reduction Fees	432003	-	550	491	-	-	-	
Passenger Fares-Full Adult	432301	373,897	452,476	538,011	400,000	400,000	-	
Passenger Fares - Elder/Disab	432302	233,165	218,971	225,793	215,000	220,000	5,000	
Passenger Fares - Student	432303	149,449	145,550	137,103	145,000	140,000	(5,000)	
Passenger Fares - Undist	432304	7,852	-	-	-	-	-	
Blue Ticket	432307	42,552	43,281	59,427	45,000	45,000	-	
Total Charges for Services		859,744	904,445	1,021,625	851,000	857,000	6,000	1%
Transfers In								
Operating Transfer In - Inter	483001	-	37,764	43,429	26,515	30,937	4,422	
Operating Transfer In - Intra	483002	342	200,500	601,569	784,058	963,987	179,929	
Total Transfers In		342	238,264	644,998	810,573	994,924	184,351	23%
Proceeds of Long Term Liabilities								
Proceeds of LT Liab - Other	485000	366,330	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		366,330	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	99	-	-	-	-	-	
Building Rental	461001	55,000	55,000	55,000	30,000	55,000	25,000	
Air Rights	461005	31,724	31,724	31,458	31,990	31,990	-	
Damage Recoveries	471004	32,240	8,208	3,728	2,000	2,000	-	
Other Miscellaneous Revenue	471005	491	1,500	21,918	-	-	-	
Cash Over (Under)	471007	(101)	-	(39)	-	-	-	
Interest / Div - Proprietary	481000	2,228	(1,911)	8,183	8,000	12,000	4,000	
Sale of Fixed Assets	482001	8,612	-	8,061	-	-	-	
Total Other Revenue		130,293	94,520	128,309	71,990	100,990	29,000	40%
Total Revenues		11,190,440	9,756,353	11,606,344	10,443,279	10,704,015	260,736	2%
Expenditures								
Personal Services								
Total Personal Services		3,975,161	4,043,948	4,123,564	4,385,740	4,568,991	183,251	4%
Discretionary Expenses								
Advertising & Marketing	521100	4,180	4,694	4,061	5,000	5,000	-	
Consulting Services	521103	-	-	-	2,000	2,000	-	
Consulting & Technical Service	521104	-	800	-	-	-	-	
External Contracted Labor	521105	19,861	-	196	5,000	2,000	(3,000)	
Health Services	521106	353	384	738	4,000	4,000	-	
Other Professional Services	521108	2,100	-	1,830	2,000	2,000	-	
External Banking/Financial Fee	521109	6,241	5,700	6,087	7,000	7,000	-	
Security Services	521110	23,029	12,302	-	-	-	-	
Computer Hardware	522100	-	72	-	-	-	-	
Computer Software Maintenance	522101	-	-	-	42,000	42,000	-	
IT Services - External	522102	-	1,386	1,950	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Radio Maintenance	522103	8,147	9,192	3,975	10,000	5,000	(5,000)	
Building & Grounds Services	522104	3,340	6,565	6,558	5,000	7,000	2,000	
Furniture, Equip, Fixture Serv	522105	4,254	8,687	16,991	10,000	12,000	2,000	
Vehicles & Rolling Equip Serv	522106	2,543	6,211	7,609	10,000	10,000	-	
Landfill Fees	523102	-	770	116	-	-	-	
Recycling Fees	523104	2,020	1,357	-	2,000	2,000	-	
Phone Services	523107	3,647	5,014	3,148	5,000	5,000	-	
Water	523108	7,038	10,514	8,210	14,000	10,000	(4,000)	
Printing, Binding, & Duplicate	525102	7,314	26,492	26,977	40,000	28,737	(11,263)	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	-	30	3,104	-	-	-	
Books & Subscriptions	531103	831	517	491	1,000	1,000	-	
Chemical Supplies	531104	510	2,211	1,858	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	5,054	3,109	3,421	5,000	5,000	-	
Computer Supplies	531106	269	118	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	8,679	14,963	7,047	15,000	15,000	-	
Landscaping Materials	531112	32	42	-	-	-	-	
Miscellaneous Supplies	531114	140	-	-	-	-	-	
Office Supplies	531116	2,318	4,213	5,790	5,000	5,000	-	
Paint Supplies	531117	57	319	192	500	500	-	
Shop Supplies	531119	3,709	2,939	5,803	4,000	5,000	1,000	
Sign & Signal Supplies	531120	925	4,223	468	3,000	15,000	12,000	
Uniforms	531123	12,284	10,040	12,752	8,000	10,000	2,000	
Personal Protective Gear	531124	3,235	800	392	2,000	2,000	-	
Oil	532104	-	4	13	-	-	-	
Other Lubricants	532106	811	5	-	-	-	-	
Building & Grounds Supplies	533100	3,123	63,635	656	15,000	15,000	-	
Furniture, Equipment, Fixtures	533101	3,055	2,150	2,691	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	7,657	1,330	935	-	-	-	
Runway Maintenance	533104	-	473	-	-	-	-	
Grants & Contributions	541106	955,386	855,780	850,451	1,020,350	1,044,000	23,650	
Transit Program	541110	326,333	213,102	72,215	75,000	75,000	-	
Conferences, Training, Travel	542102	4,404	7,002	3,332	8,000	8,000	-	
Dues & Memberships	542103	5,520	5,598	5,661	6,000	6,000	-	
Entertainment Expense	542104	-	-	109	-	-	-	
Miscellaneous Costs	542107	-	750	-	-	-	-	
Postage & Freight	542108	2,421	2,016	1,339	3,000	2,000	(1,000)	
Recording/Filing Fees/Permits	542110	100	200	-	-	-	-	
Bad Debt Expense	542114	6,564	27,849	20,714	-	-	-	
Total Discretionary Expenses		1,447,685	1,323,758	1,088,078	1,340,850	1,359,237	18,387	1%
Fleet & Facilities								
City Facility Maint Services	522107	76,329	102,880	104,231	154,338	133,589	(20,750)	
City Fleet Services	522108	1,217,913	1,147,839	1,226,331	1,141,917	1,134,515	(7,402)	
Rental of Land & Buildings	524100	-	540	2,730	3,060	3,060	-	
City Fleet Rental Charges	524102	48,324	43,771	47,925	43,990	47,731	3,741	
Total Fleet & Facilities		1,342,566	1,295,031	1,381,217	1,343,305	1,318,894	(24,411)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	124,799	120,869	122,400	122,400	135,474	13,074	
City Inter Department Charges	521114	199,411	237,782	247,358	266,534	280,586	14,052	
City Information Tech Services	522109	68,479	77,213	101,940	87,266	95,773	8,506	
Electricity	523100	102,916	101,561	84,441	102,000	90,000	(12,000)	
Natural Gas	523103	9,721	39,967	30,653	40,000	35,000	(5,000)	
Liability Insurance	525104	25,639	30,525	30,590	35,967	24,341	(11,626)	
Property Insurance	525107	18,116	57,277	63,121	44,695	38,700	(5,995)	
Vehicle Insurance	525108	413,006	291,958	124,539	71,526	48,045	(23,481)	
Diesel Fuel	532100	863,556	815,542	720,657	875,000	725,000	(150,000)	
Gasoline Fuel	532101	6,771	6,718	5,636	7,000	6,000	(1,000)	
Total Non-Discretionary Expenses		1,832,414	1,779,412	1,531,335	1,652,388	1,478,919	(173,470)	-10%
Capital Outlay								
Vehicles, Equipment, Software	554000	1,844,035	-	1,641,804	352,000	1,136,000	784,000	
Controlled assets	556000	-	4,997	18,000	-	-	-	
Total Capital Outlay		1,844,035	4,997	1,659,804	352,000	1,136,000	784,000	223%
Debt Service								
Other Debt Principal	561001	-	183,165	183,165	-	-	-	
Total Debt Service		-	183,165	183,165	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	85,000	123,761	50,000	50,000	50,000	-	
Transfer Out-Intra	571200	342	200,500	601,569	784,058	963,987	179,929	
Total Transfers Out		85,342	324,261	651,569	834,058	1,013,987	179,929	22%
Total Expenditures		10,527,204	8,954,573	10,618,732	9,908,341	10,876,028	967,687	10%
Net Revenues over/(under) Expenditures		663,236	801,780	987,612	534,938	(172,013)	(706,951)	

TRANSIT - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,583,675	4,659,503	4,701,492	4,830,136	4,857,329	27,193	
Property Tax Levy - Delinquent	401101	3,756	6,651	2,795	-	-	-	
Total Taxes		4,587,431	4,666,154	4,704,287	4,830,136	4,857,329	27,193	1%
Intergovernmental Grants								
Federal Operating	421001	2,574,332	2,610,523	2,717,040	2,500,000	2,700,000	200,000	
Federal Capital	421003	-	-	-	102,880	-	(102,880)	
Transportation Program Revenue	421006	400,065	333,825	72,209	75,000	75,000	-	
State Operating	422001	573,756	665,849	573,833	610,000	580,000	(30,000)	
State Comm Indus Backfill	422104	-	-	145,449	218,220	200,522	(17,698)	
Local Govt Grants	423000	230,148	242,772	256,260	270,600	338,250	67,650	
Total Intergovernmental Grants		3,778,301	3,852,969	3,764,791	3,776,700	3,893,772	117,072	3%
Charges for Services								
Other Charges for Services	431010	-	87	474	-	-	-	
Vending Sales	431301	649	707	4,392	1,000	2,000	1,000	
Advertising Income	431314	52,180	42,824	55,934	45,000	50,000	5,000	
Recycling & Reduction Fees	432003	-	550	491	-	-	-	
Passenger Fares-Full Adult	432301	373,897	452,476	538,011	400,000	400,000	-	
Passenger Fares - Elder/Disab	432302	233,165	218,971	225,793	215,000	220,000	5,000	
Passenger Fares - Student	432303	149,449	145,550	137,103	145,000	140,000	(5,000)	
Passenger Fares - Undist	432304	7,852	-	-	-	-	-	
Blue Ticket	432307	42,552	43,281	59,427	45,000	45,000	-	
Total Charges for Services		859,744	904,445	1,021,625	851,000	857,000	6,000	1%
Transfers In								
Operating Transfer In - Inter	483001	-	37,764	43,429	26,515	30,937	4,422	
Operating Transfer In - Intra	483002	341	-	-	-	-	-	
Total Transfers In		341	37,764	43,429	26,515	30,937	4,422	17%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	99	-	-	-	-	-	
Building Rental	461001	55,000	55,000	55,000	30,000	55,000	25,000	
Air Rights	461005	31,724	31,724	31,458	31,990	31,990	-	
Damage Recoveries	471004	32,240	8,208	3,728	2,000	2,000	-	
Other Miscellaneous Revenue	471005	491	1,500	21,918	-	-	-	
Cash Over (Under)	471007	(101)	-	(39)	-	-	-	
Interest / Div - Proprietary	481000	2,228	(1,911)	8,183	8,000	12,000	4,000	
Sale of Fixed Assets	482001	8,612	-	8,061	-	-	-	
Total Other Revenue		130,293	94,520	128,309	71,990	100,990	29,000	40%
Total Revenues		9,356,110	9,555,853	9,662,441	9,556,341	9,740,028	183,687	2%
Expenditures								
Personal Services								
Total Personal Services		3,975,161	4,043,948	4,123,564	4,385,740	4,568,991	183,251	4%
Discretionary Expenses								
Advertising & Marketing	521100	4,180	4,694	4,061	5,000	5,000	-	
Consulting Services	521103	-	-	-	2,000	2,000	-	
Consulting & Technical Service	521104	-	800	-	-	-	-	
External Contracted Labor	521105	19,861	-	196	5,000	2,000	(3,000)	
Health Services	521106	353	384	738	4,000	4,000	-	
Other Professional Services	521108	2,100	-	1,830	2,000	2,000	-	
External Banking/Financial Fee	521109	6,241	5,700	6,087	7,000	7,000	-	
Security Services	521110	23,029	12,302	-	-	-	-	
Computer Hardware	522100	-	72	-	-	-	-	
Computer Software Maintenance	522101	-	-	-	42,000	42,000	-	
IT Services - External	522102	-	1,386	-	-	-	-	
Radio Maintenance	522103	8,147	9,192	3,975	10,000	5,000	(5,000)	
Building & Grounds Services	522104	3,340	6,565	6,558	5,000	7,000	2,000	
Furniture, Equip, Fixture Serv	522105	4,254	8,687	16,991	10,000	12,000	2,000	
Vehicles & Rolling Equip Serv	522106	2,543	6,211	7,609	10,000	10,000	-	
Landfill Fees	523102	-	770	116	-	-	-	
Recycling Fees	523104	2,020	1,357	-	2,000	2,000	-	
Phone Services	523107	3,647	5,014	3,148	5,000	5,000	-	
Water	523108	7,038	10,514	8,210	14,000	10,000	(4,000)	
Printing, Binding, & Duplicate	525102	7,314	26,492	26,977	40,000	28,737	(11,263)	
Other Insurance	525105	202	202	202	-	-	-	
Awards & Recognition	531102	-	30	3,104	-	-	-	
Books & Subscriptions	531103	831	517	491	1,000	1,000	-	
Chemical Supplies	531104	510	2,211	1,858	2,000	2,000	-	
Cleaning & Janitorial Supplies	531105	5,054	3,109	3,421	5,000	5,000	-	
Computer Supplies	531106	269	118	-	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	8,679	14,963	7,047	15,000	15,000	-	
Landscaping Materials	531112	32	42	-	-	-	-	
Miscellaneous Supplies	531114	140	-	-	-	-	-	
Office Supplies	531116	2,318	4,213	5,790	5,000	5,000	-	
Paint Supplies	531117	57	319	192	500	500	-	
Shop Supplies	531119	3,709	2,939	5,803	4,000	5,000	1,000	
Sign & Signal Supplies	531120	925	4,223	468	3,000	15,000	12,000	
Uniforms	531123	12,284	10,040	12,752	8,000	10,000	2,000	
Personal Protective Gear	531124	3,235	800	392	2,000	2,000	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Oil	532104	-	4	13	-	-	-	
Other Lubricants	532106	811	5	-	-	-	-	
Building & Grounds Supplies	533100	3,123	63,635	656	15,000	15,000	-	
Furniture, Equipment, Fixtures	533101	3,055	2,150	2,691	4,000	4,000	-	
Vehicle & Rolling Equip Parts	533102	7,657	1,330	935	-	-	-	
Runway Maintenance	533104	-	473	-	-	-	-	
Grants & Contributions	541106	955,386	855,780	850,451	1,020,350	1,044,000	23,650	
Transit Program	541110	326,333	213,102	72,215	75,000	75,000	-	
Conferences, Training, Travel	542102	4,404	7,002	3,332	8,000	8,000	-	
Dues & Memberships	542103	5,520	5,598	5,661	6,000	6,000	-	
Entertainment Expense	542104	-	-	109	-	-	-	
Miscellaneous Costs	542107	-	750	-	-	-	-	
Postage & Freight	542108	2,421	2,016	1,339	3,000	2,000	(1,000)	
Recording/Filing Fees/Permits	542110	100	200	-	-	-	-	
Bad Debt Expense	542114	6,564	27,849	20,714	-	-	-	
Total Discretionary Expenses		1,447,685	1,323,758	1,086,128	1,340,850	1,359,237	18,387	1%
Fleet & Facilities								
City Facility Maint Services	522107	76,329	102,880	104,231	154,338	133,589	(20,750)	
City Fleet Services	522108	1,217,913	1,147,839	1,226,331	1,141,917	1,134,515	(7,402)	
Rental of Land & Buildings	524100	-	540	2,730	3,060	3,060	-	
City Fleet Rental Charges	524102	48,324	43,771	47,925	43,990	47,731	3,741	
Total Fleet & Facilities		1,342,566	1,295,031	1,381,217	1,343,305	1,318,894	(24,411)	-2%
Non-Discretionary Expenses								
City Accounting Services	521113	124,799	120,869	122,400	122,400	135,474	13,074	
City Inter Department Charges	521114	199,411	237,782	247,358	266,534	280,586	14,052	
City Information Tech Services	522109	68,479	77,213	101,940	87,266	95,773	8,506	
Electricity	523100	102,916	101,561	84,441	102,000	90,000	(12,000)	
Natural Gas	523103	9,721	39,967	30,653	40,000	35,000	(5,000)	
Liability Insurance	525104	25,639	30,525	30,590	35,967	24,341	(11,626)	
Property Insurance	525107	18,116	57,277	63,121	44,695	38,700	(5,995)	
Vehicle Insurance	525108	413,006	291,958	124,539	71,526	48,045	(23,481)	
Diesel Fuel	532100	863,556	815,542	720,657	875,000	725,000	(150,000)	
Gasoline Fuel	532101	6,771	6,718	5,636	7,000	6,000	(1,000)	
Total Non-Discretionary Expenses		1,832,414	1,779,412	1,531,335	1,652,388	1,478,919	(173,470)	-10%
Capital Outlay								
Vehicles, Equipment, Software	554000	12,385	-	-	-	-	-	
Controlled assets	556000	-	4,997	8,640	-	-	-	
Total Capital Outlay		12,385	4,997	8,640	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	85,000	123,761	50,000	50,000	50,000	-	
Transfer Out-Intra	571200	-	200,500	601,569	784,058	963,987	179,929	
Total Transfers Out		85,000	324,261	651,569	834,058	1,013,987	179,929	22%
Total Expenditures		8,695,212	8,771,408	8,782,453	9,556,341	9,740,028	183,687	2%
Net Revenues over/(under) Expenditures		660,898	784,445	879,988	-	-	-	

TRANSIT - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	183,500	183,500	-	-	-	
Total Transfers In		-	183,500	183,500	-	-	-	0%
Total Revenues		-	183,500	183,500	-	-	-	0%
Expenditures								
Debt Service								
Other Debt Principal	561001	-	183,165	183,165	-	-	-	
Total Debt Service		-	183,165	183,165	-	-	-	0%
Total Expenditures		-	183,165	183,165	-	-	-	0%
Net Revenues over/(under) Expenditures		-	335	335	-	-	-	

TRANSIT - CONST

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	1,467,999	-	1,342,334	102,880	-	(102,880)	
Total Intergovernmental Grants		1,467,999	-	1,342,334	102,880	-	(102,880)	-100%
Transfers In								
Operating Transfer In - Intra	483002	1	17,000	418,069	784,058	963,987	179,929	
Total Transfers In		1	17,000	418,069	784,058	963,987	179,929	23%
Proceeds of Long Term Liabilities								
Proceeds of LT Liab - Other	485000	366,330	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		366,330	-	-	-	-	-	0%
Total Revenues		1,834,330	17,000	1,760,403	886,938	963,987	77,049	9%
Expenditures								
Discretionary Expenses								
IT Services - External	522102	-	-	1,950	-	-	-	
Total Discretionary Expenses		-	-	1,950	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	1,831,650	-	1,641,804	352,000	1,136,000	784,000	
Controlled assets	556000	-	-	9,360	-	-	-	
Total Capital Outlay		1,831,650	-	1,651,164	352,000	1,136,000	784,000	223%
Transfers Out								
Transfer Out-Intra	571200	342	-	-	-	-	-	
Total Transfers Out		342	-	-	-	-	-	0%
Total Expenditures		1,831,992	-	1,653,114	352,000	1,136,000	784,000	223%
Net Revenues over/(under) Expenditures		2,338	17,000	107,289	534,938	(172,013)	(706,951)	

Golf Department Sections

- Ellis Golf Course
- Gardner Golf Course
- Twin Pines Golf Course
- Jones Golf Course

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

Department Description

The Golf Department is responsible for the operation and maintenance of the City's four golf courses and clubhouses – Ellis, Gardner, Twin Pines, and Jones. The professional staff provide lesson programming, private and City tournament planning, solicit and provide services for outings, host charity and state-wide service club tournaments, and provide daily customer service and advice to public golfers. Seasonal golf staff and approximately 80 volunteers assist full time staff in various support service duties. Golf Operations is committed to land stewardship and efficiencies at all golf course facilities. The four golf courses are:

- **Ellis Golf Course** – the first nine holes were built in 1919 and the second nine holes in 1949. Course renovations were completed in 2003. The course is located in Ellis Park.
- **Gardner Golf Course** – is an 18-hole championship course built in 1968. It is located outside the City of Marion in Squaw Creek Park.
- **Twin Pines Golf Course** – opened in 1962 as an 18-hole course. The course is located along 42nd Street and Edgewood Road NE, convenient to interstate 380.
- **Jones Golf Course** – opened in 1959 on the City's southwest side. A course renovation and expansion was completed in 2001 and a new clubhouse opened in 2004.

Statistics – *Did you know?*

- In FY 2015, 97K golf rounds were played at the four City municipal golf courses. In FY 2015, golf rounds were slightly lower than FY 2014 due to very wet spring weather conditions in May and June.
- Volunteer hours at the four City golf courses totaled 14K hours in FY 2015, a 14.5% increase over FY 2014 recorded hours.
- In FY 2015, general tournament participation increased by 40% over FY 2014, to exceed 1K tournament players.
- City amateur tournaments (seniors, women, men's and women's best shot) increased 2% in FY 2015 over FY 2014 participation figures.
- In FY 2015, junior golfers participating in the Girls Golf Academy and the Twin Pines junior program totaled approximately 4K contact hours with Professional Golf Association professionals/staff through lessons and playing experiences.

Recent Accomplishments

- During FY 2015, Cedar Rapids Golf continued to foster partnerships with Junior Optimist Club, key vendors, and local businesses to create alternative revenue sources for operational expenditures.
- Cedar Rapids Golf operations continued to increase its player development offerings in FY 2015 through the selection of specialty and advanced group golf lessons. Group golf lessons achieved very high customer satisfaction ratings.

Future Challenges & Opportunities

- Obtaining necessary resources to improve and maintain golf course assets (CIP needs include: Twin Pines well and irrigation upgrade, 3 new clubhouses – Ellis, Twin Pines and Gardner, turf renovation of Gardner and Twin Pines golf courses, and maintenance of parking lots and cart paths).
- Maintaining rounds and revenues with unpredictable weather patterns.
- Operating Jones as an 18 hole golf facility with the frequency of annual flood events.
- Keeping pace with revenues to meet operating budget levels while maintain affordable fees for customers.

Goals, Objectives, Measures

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

Department Goal	Maximize golf rounds.				
Department Objective	Increase annual golf rounds by a minimum of 3%.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Total golf rounds	3% annual increase	101,952 .5% decrease	96,684 5% decrease	99,584 3% increase	102,573 3% increase

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

Department Goal	Maximize use of cost effective processes to contain golf maintenance expenses.				
Department Objective	Incorporate two operational best practices into Golf operations to contain annual maintenance costs.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Best practices implemented	2	4	3	2	2

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	2,955,356	3,815,775	3,621,786	(193,989)	-5%
Expenditures					
Personal Services	1,465,847	1,483,787	1,501,024	17,237	
Discretionary	831,440	958,015	945,452	(12,563)	
Fleet & Facilities	173,970	218,727	257,507	38,780	
Non-Discretionary	560,593	591,283	610,661	19,378	
Capital Outlay	8,350	267,000	10,500	(256,500)	
Debt Service	306,908	296,963	285,374	(11,589)	
Transfers Out	3,525	-	-	-	
	3,350,633	3,815,775	3,610,518	(205,257)	-5%
Net	(395,277)	-	11,268	11,268	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
29.88	29.88	0.00	29.88	0.00

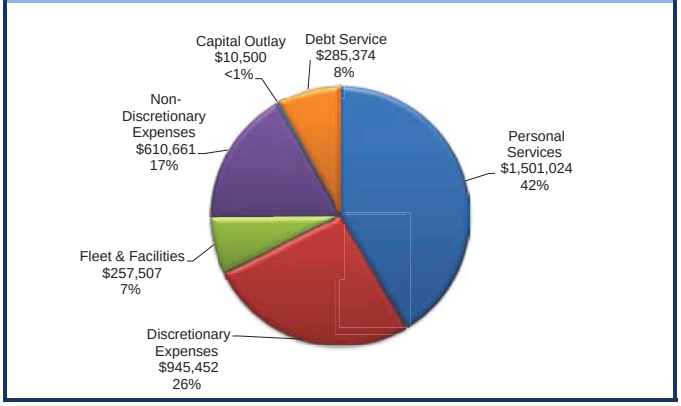
Highlight of Budget Changes

Revenues & Expenditures

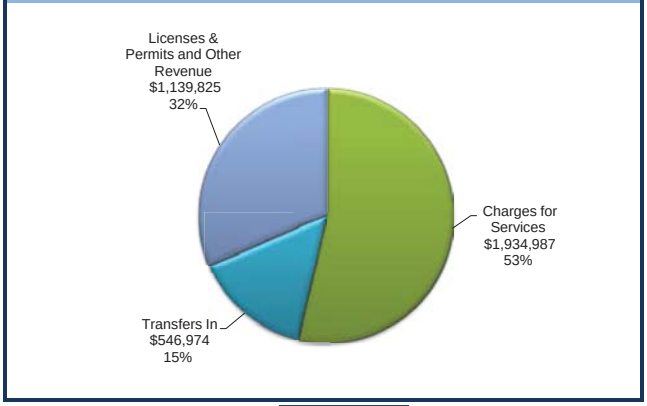
The operating budget includes a $260K transfer from the general fund. Without this transfer the budget reflects revenues of $3.1M and expenditures of $3.3M, or an operating loss of $249K. This budget was submitted by the department based on historical and projected information. Included in the budget is $10,500 for furnace replacements.

The budget includes $285K for debt payments that are funded with property taxes. No capital improvement projects are budgeted.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	12,206	34,659	-	-	-	
State Operating	422001	-	9,875	-	-	-	-	
Community Credits	423001	-	-	7,074	-	-	-	
Total Intergovernmental Grants		-	22,081	41,733	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,570	303	75	-	-	-	
Vending Sales	431301	6,948	5,442	4,896	-	-	-	
Concession Sales	431302	382,475	394,339	365,121	474,495	415,663	(58,832)	
Registration Fees	431303	19,407	18,100	17,315	29,000	29,000	-	
Admission Fees	431305	822,663	869,707	811,595	1,100,275	934,766	(165,509)	
League Fees	431306	11,068	10,088	12,555	9,850	9,850	-	
Tournament Fees	431307	92,463	81,253	78,122	109,500	109,500	-	
School Fees	431308	9,345	6,538	7,889	10,100	10,100	-	
Special Fees	431309	4,866	8,535	5,268	3,150	3,150	-	
Pass Fees	431311	445,412	412,737	412,558	488,217	412,558	(75,659)	
Gift Certificate Sales	431312	1,239	(212)	1,576	-	-	-	
Advertising Income	431314	1,031	-	500	4,000	4,000	-	
Sale of Recycleable	432002	3,348	3,061	3,031	6,400	6,400	-	
Total Charges for Services		1,802,835	1,809,891	1,720,501	2,234,987	1,934,987	(300,000)	-13%
Transfers In								
Operating Transfer In - Inter	483001	331,262	318,559	306,908	296,963	546,974	250,011	
Operating Transfer In - Intra	483002	4,420	38,635	3,525	-	-	-	
Total Transfers In		335,682	357,194	310,433	296,963	546,974	250,011	84%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	144,000	-	(144,000)	
Total Proceeds of Long Term Liabilities		-	-	-	144,000	-	(144,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	0	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	(30)	-	-	-	-	-	
Other Rental	461002	597,472	646,166	621,040	809,825	809,825	-	
Sales Tax Refunds	471000	-	(40)	-	-	-	-	
Postage / Handling	471001	171	182	205	-	-	-	
Contributions & Donations	471002	4,113	2,645	6,193	5,000	5,000	-	
Sale of Inventory	471003	247,063	249,625	247,930	298,000	298,000	-	
Damage Recoveries	471004	-	1,676	335	-	-	-	
Other Miscellaneous Revenue	471005	3,123	24,952	4,189	27,000	27,000	-	
Cash Over (Under)	471007	109	424	1,131	-	-	-	
Special Assessment Charges	471008	-	(32)	-	-	-	-	
Interest / Div - Proprietary	481000	(381)	1,110	(2,797)	-	-	-	
Sale of Fixed Assets	482001	8,916	1,511	4,464	-	-	-	
Total Other Revenue		860,555	928,218	882,690	1,139,825	1,139,825	-	0%
Total Revenues		2,999,072	3,117,384	2,955,356	3,815,775	3,621,786	(193,989)	-5%
Expenditures								
Personal Services								
Total Personal Services		1,335,868	1,448,364	1,465,847	1,483,787	1,501,024	17,237	1%
Discretionary Expenses								
Advertising & Marketing	521100	45,454	45,546	41,339	45,200	45,200	-	
External Contracted Labor	521105	-	-	-	1,800	1,800	-	
Health Services	521106	216	152	964	-	-	-	
Other Professional Services	521108	2,609	4,434	7,885	34,500	9,600	(24,900)	
External Banking/Financial Fee	521109	102,978	104,020	54,326	104,000	104,000	-	
Security Services	521110	613	1,803	783	2,000	2,000	-	
Collection Agency Services	521112	28	-	-	-	-	-	
Computer Software Maintenance	522101	4,404	4,917	9,172	5,900	7,000	1,100	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
IT Services - External	522102	204	1,416	480	-	-	-	
Radio Maintenance	522103	-	120	101	250	250	-	
Building & Grounds Services	522104	14,897	11,138	8,672	13,650	12,450	(1,200)	
Furniture, Equip, Fixture Serv	522105	4,662	2,946	4,348	3,280	4,180	900	
Vehicles & Rolling Equip Serv	522106	666	2,911	-	-	-	-	
Landfill Fees	523102	2,087	2,539	3,514	2,650	3,300	650	
Recycling Fees	523104	-	-	20	-	-	-	
Phone Services	523107	3,219	3,165	2,175	2,250	2,250	-	
Water	523108	23,713	26,506	18,612	24,300	24,300	-	
Rental of Equip & Vehicles	524101	105,243	105,173	94,639	105,210	105,210	-	
Printing, Binding, & Duplicate	525102	4,682	667	4,014	6,900	6,900	-	
Awards & Recognition	531102	341	10	8	-	-	-	
Books & Subscriptions	531103	821	-	113	-	-	-	
Chemical Supplies	531104	68,974	47,316	47,791	61,500	61,500	-	
Cleaning & Janitorial Supplies	531105	2,763	3,677	3,731	3,450	3,450	-	
Computer Supplies	531106	524	38	47	150	150	-	
Concession Supplies	531107	200,132	169,187	161,223	176,200	176,200	-	
Equipment/Furniture/Fixtures	531109	15,282	13,986	11,621	20,300	20,300	-	
Photography Supplies	531110	12	-	-	-	-	-	
Landscaping Materials	531112	47,319	73,765	66,474	54,000	59,500	5,500	
Cost of Goods Sold	531113	148,624	213,432	204,716	199,350	199,350	-	
Office Supplies	531116	4,637	3,739	3,049	4,300	4,300	-	
Paint Supplies	531117	1,031	838	1,414	1,600	1,600	-	
Program Supplies	531118	13,626	9,076	10,769	13,100	13,100	-	
Shop Supplies	531119	8,335	2,980	2,457	3,025	3,025	-	
Sign & Signal Supplies	531120	370	-	175	250	250	-	
Uniforms	531123	416	-	484	450	450	-	
Personal Protective Gear	531124	1,425	1,250	1,007	1,100	1,550	450	
LP Gas	532103	5,149	8,763	7,156	5,800	7,300	1,500	
Oil	532104	167	320	591	-	1,000	1,000	
Other Lubricants	532106	531	854	961	1,150	1,150	-	
Building & Grounds Supplies	533100	11,901	6,348	11,507	14,425	15,500	1,075	
Furniture, Equipment, Fixtures	533101	1,758	529	697	1,325	1,325	-	
Vehicle & Rolling Equip Parts	533102	24,328	21,921	17,061	24,788	24,000	(788)	
Tires & Tubes	533103	364	2,472	1,322	1,662	1,662	-	
Grants	541105	60	-	-	-	-	-	
Animals	542100	-	-	120	-	-	-	
Conferences, Training, Travel	542102	5,730	7,102	8,737	7,250	8,050	800	
Dues & Memberships	542103	5,663	7,816	8,350	7,350	8,200	850	
Licensing Fees	542106	15	45	30	-	-	-	
Miscellaneous Costs	542107	10	-	-	-	-	-	
Postage & Freight	542108	523	801	1,022	850	1,100	250	
Recording/Filing Fees/Permits	542110	4,469	3,533	3,172	2,750	3,000	250	
Bad Debt Expense	542114	-	-	4,594	-	-	-	
Total Discretionary Expenses		890,975	917,255	831,440	958,015	945,452	(12,563)	-1%
Fleet & Facilities								
City Facility Maint Services	522107	231	260	-	1,000	1,000	-	
City Fleet Services	522108	75,657	53,480	54,485	101,504	102,075	571	
Rental of Land & Buildings	524100	-	-	11,599	10,952	9,770	(1,182)	
City Fleet Rental Charges	524102	92,446	101,381	107,886	105,271	144,662	39,391	
Total Fleet & Facilities		168,334	155,121	173,970	218,727	257,507	38,780	18%
Non-Discretionary Expenses								
City Accounting Services	521113	208,132	176,000	179,520	179,520	198,696	19,176	
City Inter Department Charges	521114	112,371	135,875	142,568	151,456	153,354	1,898	
City Information Tech Services	522109	93,915	105,509	112,273	109,738	130,149	20,411	
Electricity	523100	51,083	54,650	40,275	52,450	47,000	(5,450)	
Natural Gas	523103	5,856	8,033	5,618	6,000	5,600	(400)	
Liability Insurance	525104	9,999	5,686	5,719	7,783	7,504	(279)	
Property Insurance	525107	4,066	4,577	5,515	5,686	5,478	(208)	
Vehicle Insurance	525108	1,691	10,121	4,000	4,400	4,200	(200)	
Diesel Fuel	532100	28,957	30,637	30,653	30,500	27,810	(2,690)	
Gasoline Fuel	532101	41,824	38,574	34,453	43,750	30,870	(12,880)	
Total Non-Discretionary Expenses		557,893	569,660	560,593	591,283	610,661	19,378	3%
Capital Outlay								
Buildings	552000	-	-	6,700	-	10,500	10,500	
Improvements Other than Bldgs	553000	-	9,200	-	144,000	-	(144,000)	
Vehicles, Equipment, Software	554000	-	-	-	117,000	-	(117,000)	
Controlled assets	556000	11,116	11,985	1,650	6,000	-	(6,000)	
Total Capital Outlay		11,116	21,185	8,350	267,000	10,500	(256,500)	-96%
Debt Service								
Bond Principal	561000	249,731	246,379	244,118	243,466	241,009	(2,457)	
Bond Interest Expense	561002	81,531	66,164	62,790	53,496	44,365	(9,131)	
Total Debt Service		331,262	312,544	306,908	296,963	285,374	(11,589)	-4%
Transfers Out								
Transfer Out-Inter	571100	5,236	-	-	-	-	-	
Transfer Out-Intra	571200	4,420	38,635	3,525	-	-	-	
Total Transfers Out		9,655	38,635	3,525	-	-	-	0%
Total Expenditures		3,305,104	3,462,763	3,350,633	3,815,775	3,610,518	(205,257)	-5%
Net Revenues over/(under) Expenditures		(306,032)	(345,379)	(395,277)	-	11,268	11,268	

GOLF - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	7,005	34,659	-	-	-	
State Operating	422001	-	9,875	-	-	-	-	
Total Intergovernmental Grants		-	16,880	34,659	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,570	303	75	-	-	-	
Vending Sales	431301	6,948	5,442	4,896	-	-	-	
Concession Sales	431302	382,475	394,339	365,121	474,495	415,663	(58,832)	
Registration Fees	431303	19,407	18,100	17,315	29,000	29,000	-	
Admission Fees	431305	822,663	869,707	811,595	1,100,275	934,766	(165,509)	
League Fees	431306	11,068	10,088	12,555	9,850	9,850	-	
Tournament Fees	431307	92,463	81,253	78,122	109,500	109,500	-	
School Fees	431308	9,345	6,538	7,889	10,100	10,100	-	
Special Fees	431309	4,866	8,535	5,268	3,150	3,150	-	
Pass Fees	431311	445,412	412,737	412,558	488,217	412,558	(75,659)	
Gift Certificate Sales	431312	1,239	(212)	1,576	-	-	-	
Advertising Income	431314	1,031	-	500	4,000	4,000	-	
Sale of Recycleable	432002	3,348	3,061	3,031	6,400	6,400	-	
Total Charges for Services		1,802,835	1,809,891	1,720,501	2,234,987	1,934,987	(300,000)	-13%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	261,600	261,600	
Total Transfers In		-	-	-	-	261,600	261,600	100%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	(30)	-	-	-	-	-	
Other Rental	461002	597,472	646,166	621,040	809,825	809,825	-	
Sales Tax Refunds	471000	-	(40)	-	-	-	-	
Postage / Handling	471001	171	182	205	-	-	-	
Contributions & Donations	471002	2,866	2,645	5,803	5,000	5,000	-	
Sale of Inventory	471003	247,063	249,625	247,930	298,000	298,000	-	
Damage Recoveries	471004	-	1,676	335	-	-	-	
Other Miscellaneous Revenue	471005	3,123	24,952	4,189	27,000	27,000	-	
Cash Over (Under)	471007	109	424	1,131	-	-	-	
Special Assessment Charges	471008	-	(32)	-	-	-	-	
Interest / Div - Proprietary	481000	(381)	1,110	(2,797)	-	-	-	
Sale of Fixed Assets	482001	8,916	1,511	4,464	-	-	-	
Total Other Revenue		859,309	928,218	882,300	1,139,825	1,139,825	-	0%
Total Revenues		2,662,143	2,754,990	2,637,459	3,374,812	3,336,412	(38,400)	-1%
Expenditures								
Personal Services								
Total Personal Services		1,335,868	1,448,364	1,465,847	1,483,787	1,501,024	17,237	1%
Discretionary Expenses								
Advertising & Marketing	521100	45,454	45,546	41,339	45,200	45,200	-	
External Contracted Labor	521105	-	-	-	1,800	1,800	-	
Health Services	521106	216	152	964	-	-	-	
Other Professional Services	521108	2,609	4,434	7,885	34,500	9,600	(24,900)	
External Banking/Financial Fee	521109	102,978	104,020	54,326	104,000	104,000	-	
Security Services	521110	613	1,803	783	2,000	2,000	-	
Collection Agency Services	521112	28	-	-	-	-	-	
Computer Software Maintenance	522101	4,404	4,917	9,172	5,900	7,000	1,100	
IT Services - External	522102	204	1,416	480	-	-	-	
Radio Maintenance	522103	-	120	101	250	250	-	
Building & Grounds Services	522104	14,897	7,443	8,672	13,650	12,450	(1,200)	
Furniture, Equip, Fixture Serv	522105	4,662	2,946	4,348	3,280	4,180	900	
Vehicles & Rolling Equip Serv	522106	666	2,911	-	-	-	-	
Landfill Fees	523102	2,087	2,539	3,514	2,650	3,300	650	
Recycling Fees	523104	-	-	20	-	-	-	
Phone Services	523107	3,219	3,165	2,175	2,250	2,250	-	
Water	523108	23,713	26,506	18,612	24,300	24,300	-	
Rental of Equip & Vehicles	524101	105,243	105,017	94,639	105,210	105,210	-	
Printing, Binding, & Duplicate	525102	4,682	667	4,014	6,900	6,900	-	
Awards & Recognition	531102	341	10	8	-	-	-	
Books & Subscriptions	531103	821	-	113	-	-	-	
Chemical Supplies	531104	68,974	46,569	47,791	61,500	61,500	-	
Cleaning & Janitorial Supplies	531105	2,763	3,677	3,731	3,450	3,450	-	
Computer Supplies	531106	524	38	47	150	150	-	
Concession Supplies	531107	200,132	169,187	161,223	176,200	176,200	-	
Equipment/Furniture/Fixtures	531109	15,282	13,986	11,621	20,300	20,300	-	
Photography Supplies	531110	12	-	-	-	-	-	
Landscaping Materials	531112	47,319	62,206	59,404	54,000	59,500	5,500	
Cost of Goods Sold	531113	148,624	213,432	204,716	199,350	199,350	-	
Office Supplies	531116	4,637	3,739	3,049	4,300	4,300	-	
Paint Supplies	531117	1,031	838	1,414	1,600	1,600	-	
Program Supplies	531118	13,626	9,076	10,769	13,100	13,100	-	
Shop Supplies	531119	8,335	2,980	2,457	3,025	3,025	-	
Sign & Signal Supplies	531120	370	-	175	250	250	-	
Uniforms	531123	416	-	484	450	450	-	
Personal Protective Gear	531124	1,425	1,250	1,007	1,100	1,550	450	
LP Gas	532103	5,149	8,763	7,156	5,800	7,300	1,500	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Oil	532104	167	320	591	-	1,000	1,000	
Other Lubricants	532106	531	854	961	1,150	1,150	-	
Building & Grounds Supplies	533100	11,901	6,348	11,507	14,425	15,500	1,075	
Furniture, Equipment, Fixtures	533101	1,758	529	697	1,325	1,325	-	
Vehicle & Rolling Equip Parts	533102	24,328	21,921	17,061	24,788	24,000	(788)	
Tires & Tubes	533103	364	2,472	1,322	1,662	1,662	-	
Grants	541105	60	-	-	-	-	-	
Animals	542100	-	-	120	-	-	-	
Conferences, Training, Travel	542102	5,730	7,102	8,737	7,250	8,050	800	
Dues & Memberships	542103	5,663	7,816	8,350	7,350	8,200	850	
Licensing Fees	542106	15	45	30	-	-	-	
Miscellaneous Costs	542107	10	-	-	-	-	-	
Postage & Freight	542108	523	801	1,022	850	1,100	250	
Recording/Filing Fees/Permits	542110	4,469	3,533	3,172	2,750	3,000	250	
Bad Debt Expense	542114	-	-	4,594	-	-	-	
Total Discretionary Expenses		890,975	901,098	824,370	958,015	945,452	(12,563)	-1%
Fleet & Facilities								
City Facility Maint Services	522107	231	260	-	1,000	1,000	-	
City Fleet Services	522108	75,657	53,480	54,485	101,504	102,075	571	
Rental of Land & Buildings	524100	-	-	11,599	10,952	9,770	(1,182)	
City Fleet Rental Charges	524102	92,446	101,381	107,886	105,271	144,662	39,391	
Total Fleet & Facilities		168,334	155,121	173,970	218,727	257,507	38,780	18%
Non-Discretionary Expenses								
City Accounting Services	521113	208,132	176,000	179,520	179,520	198,696	19,176	
City Inter Department Charges	521114	112,371	135,875	142,568	151,456	153,354	1,898	
City Information Tech Services	522109	93,915	105,509	112,273	109,738	130,149	20,411	
Electricity	523100	51,083	54,650	40,275	52,450	47,000	(5,450)	
Natural Gas	523103	5,856	8,033	5,618	6,000	5,600	(400)	
Liability Insurance	525104	9,999	5,686	5,719	7,783	7,504	(279)	
Property Insurance	525107	4,066	4,577	5,515	5,686	5,478	(208)	
Vehicle Insurance	525108	1,691	10,121	4,000	4,400	4,200	(200)	
Diesel Fuel	532100	28,957	30,637	30,653	30,500	27,810	(2,690)	
Gasoline Fuel	532101	41,824	38,574	34,453	43,750	30,870	(12,880)	
Total Non-Discretionary Expenses		557,893	569,660	560,593	591,283	610,661	19,378	3%
Capital Outlay								
Buildings	552000	-	-	-	-	10,500	10,500	
Vehicles, Equipment, Software	554000	-	-	-	117,000	-	(117,000)	
Controlled assets	556000	11,116	11,985	1,650	6,000	-	(6,000)	
Total Capital Outlay		11,116	11,985	1,650	123,000	10,500	(112,500)	-91%
Transfers Out								
Transfer Out-Inter	571100	5,236	-	-	-	-	-	
Total Transfers Out		5,236	-	-	-	-	-	0%
Total Expenditures		2,969,422	3,086,227	3,026,431	3,374,812	3,325,144	(49,668)	-1%
Net Revenues over/(under) Expenditures		(307,279)	(331,238)	(388,972)	-	11,268	11,268	

GOLF - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	331,262	318,559	306,908	296,963	285,374	(11,589)	
Total Transfers In		331,262	318,559	306,908	296,963	285,374	(11,589)	-4%
Total Revenues		331,262	318,559	306,908	296,963	285,374	(11,589)	-4%
Expenditures								
Debt Service								
Bond Principal	561000	249,731	246,379	244,118	243,466	241,009	(2,457)	
Bond Interest Expense	561002	81,531	66,164	62,790	53,496	44,365	(9,131)	
Total Debt Service		331,262	312,544	306,908	296,963	285,374	(11,589)	-4%
Total Expenditures		331,262	312,544	306,908	296,963	285,374	(11,589)	-4%
Net Revenues over/(under) Expenditures		-	6,015	-	-	-	-	

GOLF - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	5,200	-	-	-	-	
Community Credits	423001	-	-	7,074	-	-	-	
Total Intergovernmental Grants		-	5,200	7,074	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	4,420	38,635	3,525	-	-	-	
Total Transfers In		4,420	38,635	3,525	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	144,000	-	(144,000)	
Total Proceeds of Long Term Liabilities		-	-	-	144,000	-	(144,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	0	0	-	-	-	-	
Contributions & Donations	471002	1,247	-	390	-	-	-	
Interest / Div - Proprietary	481000	0	0	0	-	-	-	
Total Other Revenue		1,247	0	390	-	-	-	0%
Total Revenues		5,667	43,836	10,989	144,000	-	(144,000)	-100%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	-	3,695	-	-	-	-	
Rental of Equip & Vehicles	524101	-	156	-	-	-	-	
Chemical Supplies	531104	-	747	-	-	-	-	
Landscaping Materials	531112	-	11,559	7,070	-	-	-	
Total Discretionary Expenses		-	16,157	7,070	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	6,700	-	-	-	
Improvements Other than Bldgs	553000	-	9,200	-	144,000	-	(144,000)	
Total Capital Outlay		-	9,200	6,700	144,000	-	(144,000)	-100%
Transfers Out								
Transfer Out-Intra	571200	4,420	38,635	3,525	-	-	-	
Total Transfers Out		4,420	38,635	3,525	-	-	-	0%
Total Expenditures		4,420	63,992	17,295	144,000	-	(144,000)	-100%
Net Revenues over/(under) Expenditures		1,247	(20,157)	(6,306)	-	-	-	

The Downtown Parking Management Incorporated (DPMI) manages the parking facilities.
Parking is the only section of this department ID.

Department Description

The **parking** funds record the City activity associated with the City's parking system such as flood insurance, city parking employee wages and benefits, debt, and deferred maintenance capital improvement projects.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	4,695,167	2,305,603	2,808,030	502,427	22%
Expenditures					
Personal Services	336,695	371,074	299,906	(71,168)	
Discretionary	13,204	-	-	-	
Fleet & Facilities	(6,716)	-	-	-	
Non-Discretionary	173,726	140,000	127,066	(12,934)	
Capital Outlay	708,985	1,000,000	1,776,375	776,375	
Debt Service	261,088	379,210	660,830	281,619	
Transfers Out	2,065,959	471,319	1,174,853	703,534	
	3,552,942	2,361,603	4,039,030	1,677,427	71%
Net	1,142,225	(56,000)	(1,231,000)	(1,175,000)	

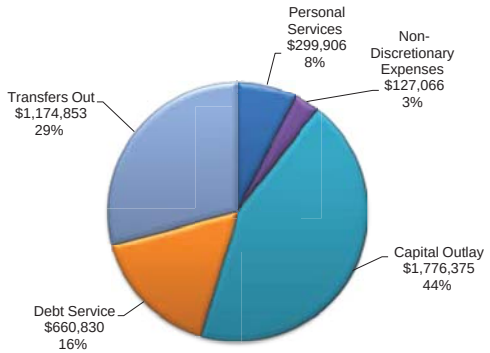
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
4.00	4.00	0.00	4.00	0.00

Highlight of Budget Changes

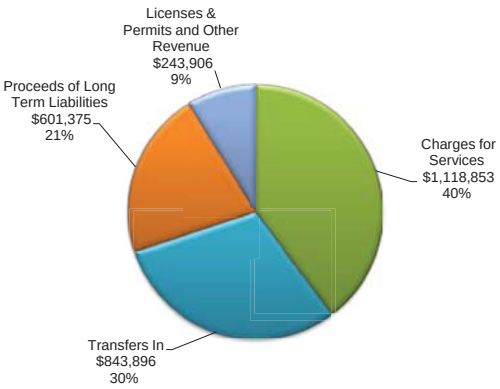
Although the City maintains the ownership of the parking facilities, Downtown Parking Management Inc. (DPMI) was hired for the management of the facilities and is responsible for setting policy and rates. As a result, beginning with FY 2014, revenues and expenditures of DPMI were not recorded as such in City financial statements, but instead where handled as assets of the City. The FY 2016 and 2017 budget reflects this change. DPMI will continue to submit an annual budget in accordance with their agreement with the City.

Included in the City's FY 2017 parking budget is the City's activity relating to parking. This includes personal services for the employees originally hired by the City of Cedar Rapids, flood insurance, debt payments, and capital improvement projects.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	4,045	-	-	-	
State Operating	422001	-	-	539	-	-	-	
Total Intergovernmental Grants		-	-	4,584	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	-	4	-	-	-	-	
Admin Charges - External	431012	-	-	-	415,319	1,118,853	703,534	
Daily Parking	431901	582,516	-	-	-	-	-	
Monthly Parking	431902	1,970,742	-	-	-	-	-	
Event Parking	431903	48,900	-	-	-	-	-	
Total Charges for Services		2,602,158	4	-	415,319	1,118,853	703,534	169%
Fines & Forfeits								
Other Fines & Forfeits	441002	208,002	-	-	-	-	-	
Total Fines & Forfeits		208,002	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,386,184	7,722,742	1,365,335	519,210	787,896	268,685	
Operating Transfer In - Intra	483002	94,659	268,282	1,137,019	56,000	56,000	-	
Total Transfers In		1,480,843	7,991,024	2,502,353	575,210	843,896	268,685	47%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	900,000	1,020,000	1,010,000	1,000,000	601,375	(398,625)	
Total Proceeds of Long Term Liabilities		900,000	1,020,000	1,010,000	1,000,000	601,375	(398,625)	-40%
Other Revenue								
Penalties	451001	246	-	-	-	-	-	
Contributions & Donations	471002	-	-	883,404	-	-	-	
Other Miscellaneous Revenue	471005	369,691	299,501	293,979	315,074	243,906	(71,168)	
Insurance Premiums	471006	29,974	-	-	-	-	-	
Cash Over (Under)	471007	13,257	-	-	-	-	-	
Interest / Div - Proprietary	481000	(839)	147	846	-	-	-	
Total Other Revenue		412,328	299,647	1,178,229	315,074	243,906	(71,168)	-23%
Total Revenues		5,603,332	9,310,675	4,695,167	2,305,603	2,808,030	502,427	22%
Expenditures								
Personal Services								
Total Personal Services		344,148	356,163	336,695	371,074	299,906	(71,168)	-19%
Discretionary Expenses								
Advertising & Marketing	521100	20,348	-	-	-	-	-	
Auditing & Accounting Services	521102	7,450	-	-	-	-	-	
External Contracted Labor	521105	1,308,263	1,363,669	-	-	-	-	
Other Professional Services	521108	108,207	-	-	-	-	-	
External Banking/Financial Fee	521109	33,659	-	-	-	-	-	
Collection Agency Services	521112	6	-	-	-	-	-	
IT Services - External	522102	5,095	-	-	-	-	-	
Building & Grounds Services	522104	69,419	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	43,341	-	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	6,595	-	(191)	-	-	-	
NonCapitalized Project Expense	522110	28,639	35,725	(25,000)	-	-	-	
Landfill Fees	523102	2,441	-	-	-	-	-	
Steam	523106	-	-	(59)	-	-	-	
Phone Services	523107	40,093	-	-	-	-	-	
Water	523108	1,000	-	-	-	-	-	
Rental of Equip & Vehicles	524101	5,417	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	52	-	-	-	-	-	
Computer Supplies	531106	7,774	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	120,032	-	-	-	-	-	
Miscellaneous Supplies	531114	25,743	-	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Office Supplies	531116	11,433	-	-	-	-	-	
Paint Supplies	531117	82,296	-	-	-	-	-	
Sign & Signal Supplies	531120	507	-	-	-	-	-	
Uniforms	531123	3,084	19	-	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	4,584	-	-	-	
Miscellaneous Costs	542107	11,953	-	-	-	-	-	
Postage & Freight	542108	5,122	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	44	115	-	-	-	-	
Mileage Reimbursement	542111	4,122	-	-	-	-	-	
Bad Debt Expense	542114	-	97,242	33,869	-	-	-	
Total Discretionary Expenses		1,952,135	1,496,770	13,204	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	-	(6,716)	-	-	-	
Rental of Land & Buildings	524100	67,154	-	-	-	-	-	
Total Fleet & Facilities		67,154	-	(6,716)	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	182,341	-	-	-	-	-	
Liability Insurance	525104	133,590	-	-	-	-	-	
Property Insurance	525107	32,652	242,299	173,726	140,000	127,066	(12,934)	
Vehicle Insurance	525108	383	-	-	-	-	-	
Gasoline Fuel	532101	18,108	-	-	-	-	-	
Total Non-Discretionary Expenses		367,074	242,299	173,726	140,000	127,066	(12,934)	-9%
Capital Outlay								
Buildings	552000	2,416,717	7,594,435	558,714	1,000,000	1,776,375	776,375	
Improvements Other than Bldgs	553000	-	-	150,271	-	-	-	
Vehicles, Equipment, Software	554000	33,800	-	-	-	-	-	
Total Capital Outlay		2,450,517	7,594,435	708,985	1,000,000	1,776,375	776,375	78%
Debt Service								
Bond Principal	561000	138,075	322,150	170,950	266,425	554,678	288,253	
Bond Interest Expense	561002	28,688	50,524	80,138	112,785	106,152	(6,634)	
Issuance Costs	561006	(2,323)	-	10,000	-	-	-	
Total Debt Service		164,440	372,674	261,088	379,210	660,830	281,619	74%
Transfers Out								
Transfer Out-Inter	571100	2,796	459,440	928,940	415,319	1,118,853	703,534	
Transfer Out-Intra	571200	94,659	268,282	1,137,019	56,000	56,000	-	
Total Transfers Out		97,456	727,722	2,065,959	471,319	1,174,853	703,534	149%
Total Expenditures		5,442,925	10,790,064	3,552,942	2,361,603	4,039,030	1,677,427	71%
Net Revenues over/(under) Expenditures		160,407	(1,479,389)	1,142,225	(56,000)	(1,231,000)	(1,175,000)	

PARKING - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	4,045	-	-	-	
State Operating	422001	-	-	539	-	-	-	
Total Intergovernmental Grants		-	-	4,584	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	-	-	-	415,319	1,118,853	703,534	
Daily Parking	431901	582,516	-	-	-	-	-	
Monthly Parking	431902	1,970,742	-	-	-	-	-	
Event Parking	431903	48,900	-	-	-	-	-	
Total Charges for Services		2,602,158	-	-	415,319	1,118,853	703,534	169%
Fines & Forfeits								
Other Fines & Forfeits	441002	208,002	-	-	-	-	-	
Total Fines & Forfeits		208,002	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	216,261	412,508	140,000	127,066	(12,934)	
Operating Transfer In - Intra	483002	-	107,032	59,159	56,000	56,000	-	
Total Transfers In		-	323,293	471,668	196,000	183,066	(12,934)	-7%
Other Revenue								
Penalties	451001	246	-	-	-	-	-	
Contributions & Donations	471002	-	-	193,257	-	-	-	
Other Miscellaneous Revenue	471005	369,691	299,501	293,764	315,074	243,906	(71,168)	
Insurance Premiums	471006	29,974	-	-	-	-	-	
Cash Over (Under)	471007	13,257	-	-	-	-	-	
Interest / Div - Proprietary	481000	(983)	-	-	-	-	-	
Total Other Revenue		412,184	299,501	487,021	315,074	243,906	(71,168)	-23%
Total Revenues		3,222,345	622,793	963,273	926,393	1,545,825	619,432	67%
Expenditures								
Personal Services								
Total Personal Services		344,148	356,163	336,695	371,074	299,906	(71,168)	-19%
Discretionary Expenses								
Advertising & Marketing	521100	19,849	-	-	-	-	-	
Auditing & Accounting Services	521102	7,450	-	-	-	-	-	
External Contracted Labor	521105	1,308,263	1,363,669	-	-	-	-	
Other Professional Services	521108	108,000	-	-	-	-	-	
External Banking/Financial Fee	521109	33,659	-	-	-	-	-	
Collection Agency Services	521112	6	-	-	-	-	-	
IT Services - External	522102	5,095	-	-	-	-	-	
Building & Grounds Services	522104	69,419	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	43,341	-	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	6,595	-	(191)	-	-	-	
NonCapitalized Project Expense	522110	28,177	-	-	-	-	-	
Landfill Fees	523102	2,441	-	-	-	-	-	
Steam	523106	-	-	(59)	-	-	-	
Phone Services	523107	40,093	-	-	-	-	-	
Water	523108	1,000	-	-	-	-	-	
Rental of Equip & Vehicles	524101	5,417	-	-	-	-	-	
Computer Supplies	531106	7,774	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	120,032	-	-	-	-	-	
Miscellaneous Supplies	531114	25,743	-	-	-	-	-	
Office Supplies	531116	11,433	-	-	-	-	-	
Paint Supplies	531117	82,296	-	-	-	-	-	
Uniforms	531123	3,084	19	-	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	4,584	-	-	-	
Miscellaneous Costs	542107	11,953	-	-	-	-	-	
Postage & Freight	542108	5,122	-	-	-	-	-	
Mileage Reimbursement	542111	4,122	-	-	-	-	-	
Bad Debt Expense	542114	-	-	715	-	-	-	
Total Discretionary Expenses		1,950,364	1,363,688	5,049	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	-	-	(6,716)	-	-	-	
Rental of Land & Buildings	524100	67,154	-	-	-	-	-	
Total Fleet & Facilities		67,154	-	(6,716)	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	182,341	-	-	-	-	-	
Liability Insurance	525104	133,590	-	-	-	-	-	
Property Insurance	525107	24,654	216,261	173,726	140,000	127,066	(12,934)	
Vehicle Insurance	525108	383	-	-	-	-	-	
Gasoline Fuel	532101	18,108	-	-	-	-	-	
Total Non-Discretionary Expenses		359,077	216,261	173,726	140,000	127,066	(12,934)	-9%
Transfers Out								
Transfer Out-Inter	571100	-	440,827	706,793	415,319	1,118,853	703,534	
Total Transfers Out		-	440,827	706,793	415,319	1,118,853	703,534	169%
Total Expenditures		2,720,743	2,376,940	1,215,548	926,393	1,545,825	619,432	67%
Net Revenues over/(under) Expenditures		501,602	(1,754,146)	(252,275)	-	-	-	

PARKING - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	166,763	377,407	249,701	379,210	660,830	281,619	
Total Transfers In		166,763	377,407	249,701	379,210	660,830	281,619	74%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	20,000	10,000	-	-	-	
Total Proceeds of Long Term Liabilities		-	20,000	10,000	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	-	-	690,148	-	-	-	
Total Other Revenue		-	-	690,148	-	-	-	0%
Total Revenues		166,763	397,407	949,849	379,210	660,830	281,619	74%
Expenditures								
Debt Service								
Bond Principal	561000	138,075	322,150	170,950	266,425	554,678	288,253	
Bond Interest Expense	561002	28,688	50,524	80,138	112,785	106,152	(6,634)	
Issuance Costs	561006	-	-	10,000	-	-	-	
Total Debt Service		166,763	372,674	261,088	379,210	660,830	281,619	74%
Transfers Out								
Transfer Out-Inter	571100	-	18,613	222,148	-	-	-	
Total Transfers Out		-	18,613	222,148	-	-	-	0%
Total Expenditures		166,763	391,287	483,236	379,210	660,830	281,619	74%
Net Revenues over/(under) Expenditures		-	6,119	466,613	-	-	-	

PARKING - REVENUE FUND

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	16,646	-	-	-	-	
Operating Transfer In - Intra	483002	-	-	116,590	-	-	-	
Total Transfers In		-	16,646	116,590	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	215	-	-	-	
Interest / Div - Proprietary	481000	0	-	-	-	-	-	
Total Other Revenue		0	-	215	-	-	-	0%
Total Revenues		0	16,646	116,806	-	-	-	0%
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	-	97,242	33,155	-	-	-	
Total Discretionary Expenses		-	97,242	33,155	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	474	-	-	-	-	-	
Transfer Out-Intra	571200	-	107,032	59,159	56,000	56,000	-	
Total Transfers Out		474	107,032	59,159	56,000	56,000	-	0%
Total Expenditures		474	204,274	92,314	56,000	56,000	-	0%
Net Revenues over/(under) Expenditures		(474)	(187,628)	24,491	(56,000)	(56,000)	-	

PARKING - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Printing & Duplicating of Form	431006	-	4	-	-	-	-	
Total Charges for Services		-	4	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,219,421	7,112,428	703,125	-	-	-	
Operating Transfer In - Intra	483002	94,659	161,250	961,269	-	-	-	
Total Transfers In		1,314,080	7,273,678	1,664,394	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	900,000	1,000,000	1,000,000	1,000,000	601,375	(398,625)	
Total Proceeds of Long Term Liabilities		900,000	1,000,000	1,000,000	1,000,000	601,375	(398,625)	-40%
Other Revenue								
Interest / Div - Proprietary	481000	144	147	846	-	-	-	
Total Other Revenue		144	147	846	-	-	-	0%
Total Revenues		2,214,224	8,273,829	2,665,240	1,000,000	601,375	(398,625)	-40%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	499	-	-	-	-	-	
Other Professional Services	521108	207	-	-	-	-	-	
NonCapitalized Project Expense	522110	462	35,725	(25,000)	-	-	-	
Printing, Binding, & Duplicate	525102	52	-	-	-	-	-	
Sign & Signal Supplies	531120	507	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	44	115	-	-	-	-	
Total Discretionary Expenses		1,771	35,840	(25,000)	-	-	-	0%
Non-Discretionary Expenses								
Property Insurance	525107	7,998	26,038	-	-	-	-	
Total Non-Discretionary Expenses		7,998	26,038	-	-	-	-	0%
Capital Outlay								
Buildings	552000	2,416,717	7,594,435	558,714	1,000,000	1,776,375	776,375	
Improvements Other than Bldgs	553000	-	-	150,271	-	-	-	
Vehicles, Equipment, Software	554000	33,800	-	-	-	-	-	
Total Capital Outlay		2,450,517	7,594,435	708,985	1,000,000	1,776,375	776,375	78%
Debt Service								
Issuance Costs	561006	(2,323)	-	-	-	-	-	
Total Debt Service		(2,323)	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	2,323	-	-	-	-	-	
Transfer Out-Intra	571200	94,659	161,250	1,077,860	-	-	-	
Total Transfers Out		96,982	161,250	1,077,860	-	-	-	0%
Total Expenditures		2,554,945	7,817,564	1,761,845	1,000,000	1,776,375	776,375	78%
Net Revenues over/(under) Expenditures		(340,721)	456,266	903,395	-	(1,175,000)	(1,175,000)	

VenuWorks manages the Ice Arena operations.
The Ice Arena is the only section of this department ID.

Department Description

The **Ice Arena** fund records the revenues and expenditures associated with the facility.

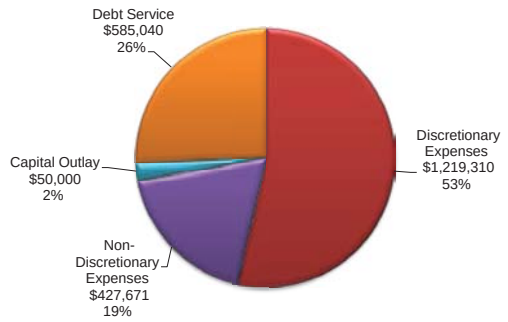
The Cedar Rapids Ice Arena is a 4,000-seat multi-purpose arena in Cedar Rapids, located adjacent to the Veterans Memorial Stadium. The arena opened on January 8, 2000, and is owned by the City of Cedar Rapids. It is home to the Cedar Rapids RoughRiders of the United States Hockey League.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	2,143,016	1,743,269	2,158,965	415,696	24%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	966,263	837,284	1,219,310	382,026	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	388,874	400,984	427,671	26,687	
Capital Outlay	67,844	50,000	50,000	-	
Debt Service	574,405	578,660	585,040	6,380	
Transfers Out	109,720	-	-	-	
	2,107,106	1,866,928	2,282,021	415,093	22%
Net	35,910	(123,659)	(123,056)	603	

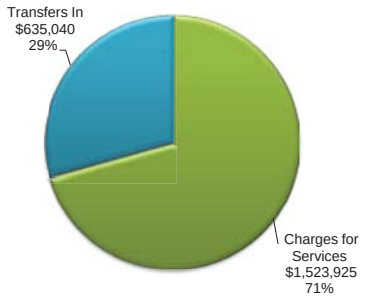
Highlight of Budget Changes

The management company for the Ice Arena, VenuWorks, submitted the FY 2017 operating budget. The budget assumes an operating loss of $123K. This loss will be funded with FY 2017 hotel motel revenue. The budget includes $50K for capital outlay that will also be funded with FY 2017 hotel motel revenue.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Other Charges for Services	431010	89,032	57,214	1,232,037	1,114,609	1,523,925	409,316	
Concession Sales	431302	296,706	173,651	-	-	-	-	
Registration Fees	431303	74,169	67,068	-	-	-	-	
Admission Fees	431305	62,154	72,446	-	-	-	-	
League Fees	431306	127,474	109,967	-	-	-	-	
Will Call Fees	431313	79,410	32,846	-	-	-	-	
Advertising Income	431314	4,908	400	-	-	-	-	
Total Charges for Services		733,854	513,592	1,232,037	1,114,609	1,523,925	409,316	37%
Transfers In								
Operating Transfer In - Inter	483001	740,638	712,755	676,905	628,660	635,040	6,380	
Operating Transfer In - Intra	483002	-	23,200	109,720	-	-	-	
Total Transfers In		740,638	735,955	786,625	628,660	635,040	6,380	1%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	21	-	-	-	-	-	
Building Rental	461001	193,760	120,993	-	-	-	-	
Other Rental	461002	166,566	181,526	-	-	-	-	
Sale of Inventory	471003	4,180	-	-	-	-	-	
Other Miscellaneous Revenue	471005	6,932	202,258	123,450	-	-	-	
Interest / Div - Proprietary	481000	495	(530)	904	-	-	-	
Total Other Revenue		371,954	504,246	124,354	-	-	-	0%
Total Revenues		1,846,445	1,753,793	2,143,016	1,743,269	2,158,965	415,696	24%
Expenditures								
Personal Services								
Regular Employees	511100	202,644	193,984	-	-	-	-	
Temporary/Seasonal Employees	511200	154,013	113,563	-	-	-	-	
Social Security Contributions	512200	95,520	83,428	-	-	-	-	
Total Personal Services		452,177	390,975	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	13,357	2,686	-	-	-	-	
External Contracted Labor	521105	64,932	51,574	925,454	763,504	937,454	173,950	
Other Professional Services	521108	8,012	13,218	-	-	-	-	
External Banking/Financial Fee	521109	16,595	14,305	-	-	-	-	
Management Services	521111	53,703	39,191	35,783	54,780	75,246	20,466	
Computer Software Maintenance	522101	900	-	-	-	-	-	
IT Services - External	522102	11	922	-	-	-	-	
Building & Grounds Services	522104	34,259	33,091	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	2,015	-	-	-	
Phone Services	523107	17,061	15,853	-	-	-	-	
Rental of Equip & Vehicles	524101	21,755	4,646	-	-	-	-	
Printing, Binding, & Duplicate	525102	1,837	604	-	-	-	-	
Other Purchased Services	525106	26,399	8,543	-	-	-	-	
Awards & Recognition	531102	4,941	65	-	-	-	-	
Books & Subscriptions	531103	1,313	1,808	-	-	-	-	
Cleaning & Janitorial Supplies	531105	10,957	15,188	-	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	16,182	-	3,011	-	-	-	
Cost of Goods Sold	531113	3,989	255	-	-	187,610	187,610	
Office Supplies	531116	2,049	2,134	-	-	-	-	
Personal Protective Gear	531124	902	373	-	-	-	-	
Building & Grounds Supplies	533100	16,264	18,052	-	-	-	-	
Furniture, Equipment, Fixtures	533101	6,234	300	-	-	-	-	
Vehicle & Rolling Equip Parts	533102	3,891	1,633	-	-	-	-	
Conferences, Training, Travel	542102	240	352	-	-	-	-	
Dues & Memberships	542103	2,202	2,408	-	-	-	-	
Postage & Freight	542108	797	142	-	-	-	-	
Recording/Filing Fees/Permits	542110	980	84	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Mileage Reimbursement	542111	2,875	2,447	-	-	-	-	
Total Discretionary Expenses		332,637	229,875	966,263	837,284	1,219,310	382,026	46%
Non-Discretionary Expenses								
Electricity	523100	318,741	336,148	355,182	360,000	385,719	25,719	
Liability Insurance	525104	54,760	54,735	33,692	40,984	41,952	968	
Total Non-Discretionary Expenses		373,501	390,883	388,874	400,984	427,671	26,687	7%
Capital Outlay								
Buildings	552000	-	-	17,861	50,000	50,000	-	
Vehicles, Equipment, Software	554000	-	5,979	49,983	-	-	-	
Controlled assets	556000	12,050	17,180	-	-	-	-	
Total Capital Outlay		12,050	23,159	67,844	50,000	50,000	-	0%
Debt Service								
Bond Principal	561000	425,000	445,000	470,000	490,000	515,000	25,000	
Bond Interest Expense	561002	129,018	107,942	104,405	88,660	70,040	(18,620)	
Total Debt Service		554,018	552,942	574,405	578,660	585,040	6,380	1%
Transfers Out								
Transfer Out-Inter	571100	162,682	168,538	-	-	-	-	
Transfer Out-Intra	571200	-	23,200	109,720	-	-	-	
Total Transfers Out		162,682	191,738	109,720	-	-	-	0%
Total Expenditures		1,887,064	1,779,572	2,107,106	1,866,928	2,282,021	415,093	22%
Net Revenues over/(under) Expenditures		(40,618)	(25,779)	35,910	(123,659)	(123,056)	603	

ICE ARENA - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Other Charges for Services	431010	61,986	38,952	1,232,035	1,095,609	1,504,925	409,316	
Concession Sales	431302	296,706	173,651	-	-	-	-	
Registration Fees	431303	74,169	67,068	-	-	-	-	
Admission Fees	431305	62,154	72,446	-	-	-	-	
League Fees	431306	127,474	109,967	-	-	-	-	
Will Call Fees	431313	79,410	32,846	-	-	-	-	
Advertising Income	431314	4,908	400	-	-	-	-	
Total Charges for Services		706,808	495,330	1,232,035	1,095,609	1,504,925	409,316	37%
Transfers In								
Operating Transfer In - Inter	483001	36,621	-	-	-	-	-	
Total Transfers In		36,621	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	193,760	120,993	-	-	-	-	
Other Rental	461002	166,566	181,526	-	-	-	-	
Other Miscellaneous Revenue	471005	6,932	202,258	123,450	-	-	-	
Interest / Div - Proprietary	481000	0	-	-	-	-	-	
Total Other Revenue		367,258	504,776	123,450	-	-	-	0%
Total Revenues		1,110,686	1,000,106	1,355,485	1,095,609	1,504,925	409,316	37%
Expenditures								
Personal Services								
Regular Employees	511100	202,644	193,984	-	-	-	-	
Temporary/Seasonal Employees	511200	154,013	113,563	-	-	-	-	
Social Security Contributions	512200	95,520	83,428	-	-	-	-	
Total Personal Services		452,177	390,975	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	13,357	2,686	-	-	-	-	
External Contracted Labor	521105	64,932	51,574	925,454	763,504	937,454	173,950	
Other Professional Services	521108	8,012	13,218	-	-	-	-	
External Banking/Financial Fee	521109	16,595	14,305	-	-	-	-	
Management Services	521111	53,703	39,191	35,783	54,780	75,246	20,466	
IT Services - External	522102	11	922	-	-	-	-	
Building & Grounds Services	522104	34,259	28,428	-	-	-	-	
Phone Services	523107	17,061	15,853	-	-	-	-	
Rental of Equip & Vehicles	524101	21,755	4,646	-	-	-	-	
Printing, Binding, & Duplicate	525102	1,837	604	-	-	-	-	
Other Purchased Services	525106	26,399	8,543	-	-	-	-	
Awards & Recognition	531102	4,941	65	-	-	-	-	
Books & Subscriptions	531103	1,313	1,808	-	-	-	-	
Cleaning & Janitorial Supplies	531105	10,957	15,188	-	-	-	-	
Cost of Goods Sold	531113	3,989	255	-	-	187,610	187,610	
Office Supplies	531116	2,049	2,134	-	-	-	-	
Personal Protective Gear	531124	902	373	-	-	-	-	
Building & Grounds Supplies	533100	16,264	18,052	-	-	-	-	
Furniture, Equipment, Fixtures	533101	6,234	300	-	-	-	-	
Vehicle & Rolling Equip Parts	533102	3,891	1,633	-	-	-	-	
Conferences, Training, Travel	542102	240	352	-	-	-	-	
Dues & Memberships	542103	2,202	2,408	-	-	-	-	
Postage & Freight	542108	797	142	-	-	-	-	
Recording/Filing Fees/Permits	542110	980	84	-	-	-	-	
Mileage Reimbursement	542111	2,875	2,447	-	-	-	-	
Total Discretionary Expenses		315,554	225,213	961,237	818,284	1,200,310	382,026	47%
Non-Discretionary Expenses								
Electricity	523100	318,741	336,148	355,182	360,000	385,719	25,719	
Liability Insurance	525104	54,760	54,735	33,692	40,984	41,952	968	
Total Non-Discretionary Expenses		373,501	390,883	388,874	400,984	427,671	26,687	7%
Transfers Out								
Transfer Out-Inter	571100	64,083	-	-	-	-	-	
Total Transfers Out		64,083	-	-	-	-	-	0%
Total Expenditures		1,205,314	1,007,071	1,350,111	1,219,268	1,627,981	408,713	34%
Net Revenues over/(under) Expenditures		(94,628)	(6,964)	5,374	(123,659)	(123,056)	603	

ICE ARENA - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	554,018	562,755	574,405	578,660	585,040	6,380	
Total Transfers In		554,018	562,755	574,405	578,660	585,040	6,380	1%
Total Revenues		554,018	562,755	574,405	578,660	585,040	6,380	1%
Expenditures								
Debt Service								
Bond Principal	561000	425,000	445,000	470,000	490,000	515,000	25,000	
Bond Interest Expense	561002	129,018	107,942	104,405	88,660	70,040	(18,620)	
Total Debt Service		554,018	552,942	574,405	578,660	585,040	6,380	1%
Transfers Out								
Transfer Out-Inter	571100	98,599	-	-	-	-	-	
Total Transfers Out		98,599	-	-	-	-	-	0%
Total Expenditures		652,617	552,942	574,405	578,660	585,040	6,380	1%
Net Revenues over/(under) Expenditures		(98,599)	9,813	-	-	-	-	

ICE ARENA - DEPRECIATION RES

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Gain (Loss) on Sale of Invest	451002	18	-	-	-	-	-	
Interest / Div - Proprietary	481000	386	(497)	778	-	-	-	
Total Other Revenue		404	(497)	778	-	-	-	0%
Total Revenues		404	(497)	778	-	-	-	0%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		404	(497)	778	-	-	-	

ICE ARENA - SODEXHO RESERVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Other Charges for Services	431010	27,046	18,262	2	19,000	19,000	-	
Total Charges for Services		27,046	18,262	2	19,000	19,000	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	3	-	-	-	-	-	
Sale of Inventory	471003	4,180	-	-	-	-	-	
Interest / Div - Proprietary	481000	109	(32)	126	-	-	-	
Total Other Revenue		4,292	(32)	126	-	-	-	0%
Total Revenues		31,338	18,229	129	19,000	19,000	-	0%
Expenditures								
Discretionary Expenses								
Computer Software Maintenance	522101	900	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	2,015	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equipment/Furniture/Fixtures	531109	16,182	-	-	-	-	-	
Total Discretionary Expenses		17,082	-	2,015	19,000	19,000	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	5,979	-	-	-	-	
Controlled assets	556000	12,050	17,180	-	-	-	-	
Total Capital Outlay		12,050	23,159	-	-	-	-	0%
Total Expenditures		29,132	23,159	2,015	19,000	19,000	-	0%
Net Revenues over/(under) Expenditures		2,205	(4,930)	(1,886)	-	-	-	

ICE ARENA - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	150,000	150,000	102,500	50,000	50,000	-	
Operating Transfer In - Intra	483002	-	23,200	109,720	-	-	-	
Total Transfers In		150,000	173,200	212,220	50,000	50,000	-	0%
Total Revenues		150,000	173,200	212,220	50,000	50,000	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	-	4,662	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	3,011	-	-	-	
Total Discretionary Expenses		-	4,662	3,011	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	17,861	50,000	50,000	-	
Vehicles, Equipment, Software	554000	-	-	49,983	-	-	-	
Total Capital Outlay		-	-	67,844	50,000	50,000	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	168,538	-	-	-	-	
Transfer Out-Intra	571200	-	23,200	109,720	-	-	-	
Total Transfers Out		-	191,738	109,720	-	-	-	0%
Total Expenditures		-	196,400	180,575	50,000	50,000	-	0%
Net Revenues over/(under) Expenditures		150,000	(23,200)	31,645	-	-	-	

The City transferred its interests to the Paramount Theatre Manager, LLC.
The Paramount Theatre debt fund is the only section of this department ID.

Department Description

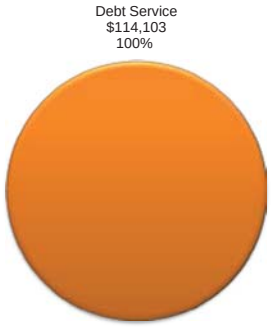
The City transferred its interests to the Paramount Theatre Manager, LLC in October 2012.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	81,849	90,518	114,103	23,584	26%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	81,307	90,518	114,103	23,584	
Transfers Out	-	-	-	-	
	81,307	90,518	114,103	23,584	26%
Net	541	-	-	-	

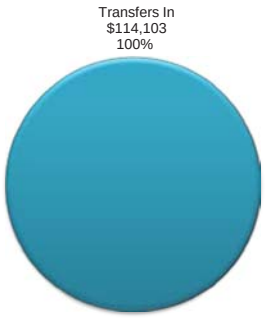
Highlight of Budget Changes

As a result of the City transferring its interests to the Paramount Theatre Manager, LLC, the fund will no longer have operating or capital improvement activity as the facility is not owned by the City. The FY 2017 budget is for debt payments on debt issued prior to this change.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	1,950,285	122,718	81,307	90,518	114,103	23,584	
Operating Transfer In - Intra	483002	143,167	-	-	-	-	-	
Total Transfers In		2,093,452	122,718	81,307	90,518	114,103	23,584	26%
Other Revenue								
Interest / Div - Proprietary	481000	(1,667)	(356)	541	-	-	-	
Total Other Revenue		(1,667)	(356)	541	-	-	-	0%
Total Revenues		2,091,785	122,363	81,849	90,518	114,103	23,584	26%
Expenditures								
Personal Services								
Regular Employees	511100	63,499	-	-	-	-	-	
Social Security Contributions	512200	10,539	-	-	-	-	-	
Total Personal Services		74,037	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	838	-	-	-	-	-	
Other Professional Services	521108	168	-	-	-	-	-	
Management Services	521111	8,000	-	-	-	-	-	
Building & Grounds Services	522104	84,659	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	249	-	-	-	-	-	
Office Supplies	531116	5	-	-	-	-	-	
Dues & Memberships	542103	48	-	-	-	-	-	
Property Tax	542109	3,488	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	169	-	-	-	-	-	
Total Discretionary Expenses		97,625	-	-	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	69	-	-	-	-	-	
Rental of Land & Buildings	524100	2,125	-	-	-	-	-	
Total Fleet & Facilities		2,194	-	-	-	-	-	0%
Non-Discretionary Expenses								
Liability Insurance	525104	11,513	-	-	-	-	-	
Total Non-Discretionary Expenses		11,513	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	243,143	110,822	73,325	84,785	110,836	26,051	
Bond Interest Expense	561002	20,915	10,905	7,982	5,733	3,266	(2,467)	
Total Debt Service		264,058	121,727	81,307	90,518	114,103	23,584	26%
Transfers Out								
Transfer Out-Intra	571200	143,167	-	-	-	-	-	
Total Transfers Out		143,167	-	-	-	-	-	0%
Total Expenditures		592,595	121,727	81,307	90,518	114,103	23,584	26%
Net Revenues over/(under) Expenditures		1,499,190	636	541	-	-	-	

PARAMOUNT - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	1,686,227	-	-	-	-	-	
Operating Transfer In - Intra	483002	53,704	-	-	-	-	-	
Total Transfers In		1,739,930	-	-	-	-	-	0%
Total Revenues		1,739,930	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		74,037	-	-	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	838	-	-	-	-	-	
Other Professional Services	521108	168	-	-	-	-	-	
Management Services	521111	8,000	-	-	-	-	-	
Building & Grounds Services	522104	14	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	249	-	-	-	-	-	
Office Supplies	531116	5	-	-	-	-	-	
Dues & Memberships	542103	48	-	-	-	-	-	
Property Tax	542109	3,488	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	169	-	-	-	-	-	
Total Discretionary Expenses		12,980	-	-	-	-	-	0%
Fleet & Facilities								
City Fleet Services	522108	69	-	-	-	-	-	
Rental of Land & Buildings	524100	2,125	-	-	-	-	-	
Total Fleet & Facilities		2,194	-	-	-	-	-	0%
Non-Discretionary Expenses								
Liability Insurance	525104	11,513	-	-	-	-	-	
Total Non-Discretionary Expenses		11,513	-	-	-	-	-	0%
Total Expenditures		100,724	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		1,639,206	-	-	-	-	-	

PARAMOUNT - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	264,058	122,718	81,307	90,518	114,103	23,584	
Total Transfers In		264,058	122,718	81,307	90,518	114,103	23,584	26%
Other Revenue								
Interest / Div - Proprietary	481000	-	(356)	541	-	-	-	
Total Other Revenue		-	(356)	541	-	-	-	0%
Total Revenues		264,058	122,363	81,849	90,518	114,103	23,584	26%
Expenditures								
Debt Service								
Bond Principal	561000	243,143	110,822	73,325	84,785	110,836	26,051	
Bond Interest Expense	561002	20,915	10,905	7,982	5,733	3,266	(2,467)	
Total Debt Service		264,058	121,727	81,307	90,518	114,103	23,584	26%
Total Expenditures		264,058	121,727	81,307	90,518	114,103	23,584	26%
Net Revenues over/(under) Expenditures		(0)	636	541	-	-	-	

PARAMOUNT - DEPRECIATION RES **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Intra	571200	17,959	-	-	-	-	-	
Total Transfers Out		17,959	-	-	-	-	-	0%
Total Expenditures		17,959	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(17,959)	-	-	-	-	-	

PARAMOUNT - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	89,464	-	-	-	-	-	
Total Transfers In		89,464	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	(1,667)	-	-	-	-	-	
Total Other Revenue		(1,667)	-	-	-	-	-	0%
Total Revenues		87,796	-	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	84,645	-	-	-	-	-	
Total Discretionary Expenses		84,645	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	125,208	-	-	-	-	-	
Total Transfers Out		125,208	-	-	-	-	-	0%
Total Expenditures		209,853	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(122,057)	-	-	-	-	-	

Doubletree Management, LLC ("Hilton") manages the U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center.

The Convention Center, Arena, and Hotel are the sections of this department ID.

Department Description

The **U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center** funds record the revenues and expenditures associated with the convention center, arena, and hotel.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	38,544,661	27,554,115	28,957,106	1,402,992	5%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	18,129,690	19,708,158	21,014,753	1,306,595	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	757,158	-	-	-	
Capital Outlay	73,565	-	-	-	
Debt Service	6,267,994	6,352,346	6,357,448	5,103	
Transfers Out	13,284,463	1,493,611	1,584,905	91,294	
	38,512,870	27,554,115	28,957,106	1,402,992	5%
Net	31,792	-	-	-	

Highlight of Budget Changes

The U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center opened in June 2013. FY 2015 was the first fully operational fiscal year for the arena. For FY 2017, the net income from the hotel portion of the complex will be applied to the debt payment for debt issued for the hotel. The combined budget in FY 2017 (operations and debt) does not show a funding gap.

U.S. CELLULAR - CONVENTION CENTER, ARENA, HOTEL

FY 2017 FINANCIAL DETAIL

Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues							
Total Revenues	55,981,421	32,990,722	38,544,661	27,554,115	28,957,106	1,402,992	5%
Expenditures							
Personal Services							
Total Personal Services	370,917	-	-	-	-	-	0%
Discretionary Expenses							
Total Discretionary Expenses	4,959,688	16,253,347	18,129,690	19,708,158	21,014,753	1,306,595	7%
Fleet & Facilities							
Total Fleet & Facilities	35,880	(1,700)	-	-	-	-	0%
Non-Discretionary Expenses							
Total Non-Discretionary Expenses	68,426	1,020,409	757,158	-	-	-	0%
Capital Outlay							
Total Capital Outlay	75,564,667	3,990,827	73,565	-	-	-	0%
Debt Service							
Total Debt Service	2,722,591	3,303,394	6,267,994	6,352,346	6,357,448	5,103	0%
Transfers Out							
Total Transfers Out	5,612,886	8,332,569	13,284,463	1,493,611	1,584,905	91,294	6%
Total Expenditures	89,335,055	32,898,845	38,512,870	27,554,115	28,957,106	1,402,992	5%
Net Revenues over/(under) Expenditures	(33,353,634)	91,876	31,792	-	-	-	

The Airport Director is responsible for The Eastern Iowa Airport Department.
Terminal Maintenance, Field Maintenance, Public Safety Officers, and Administration are the sections of this department ID.

Department Description

The **Eastern Iowa Airport** funds record the revenues and expenditures associated with the airport.

The Eastern Iowa Airport is owned by the City of Cedar Rapids and operated by the Cedar Rapids Airport Commission.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	26,117,890	38,454,954	34,596,538	(3,858,416)	-10%
Expenditures					
Personal Services	3,818,778	4,066,771	4,221,507	154,736	
Discretionary	2,972,456	3,444,093	4,264,625	820,532	
Fleet & Facilities	3,576	1,000	1,000	-	
Non-Discretionary	1,379,894	1,489,592	1,324,276	(165,316)	
Capital Outlay	15,166,371	13,116,586	8,447,196	(4,669,390)	
Debt Service	24,563	-	-	-	
Transfers Out	24,563	16,765,164	12,256,504	(4,508,660)	
	23,390,201	38,883,206	30,515,108	(8,368,098)	-22%
Net	2,727,689	(428,252)	4,081,430	4,509,682	

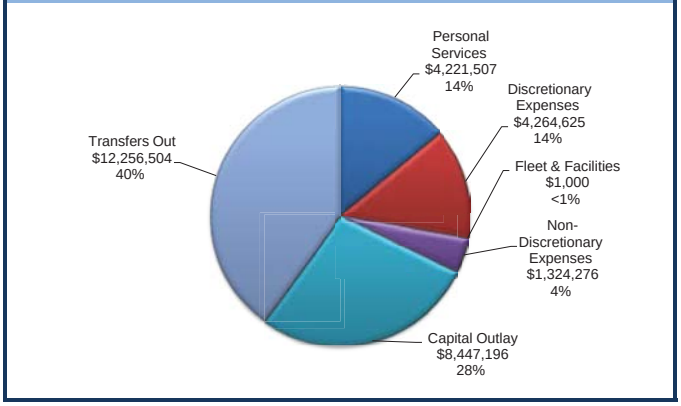
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
44.00	44.00	0.00	44.00	0.00

Highlight of Budget Changes

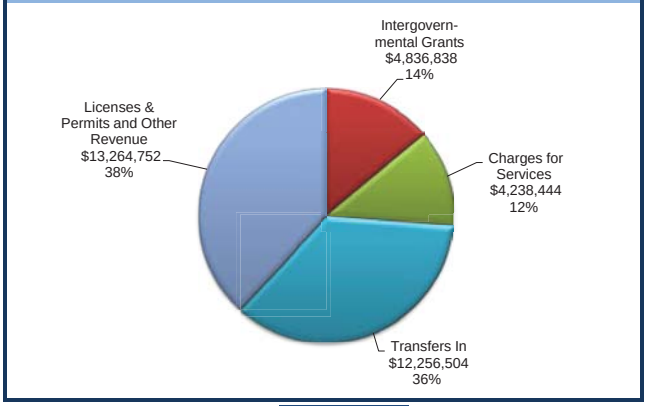
The Eastern Iowa Airport is a component unit of the City of Cedar Rapids. The Cedar Rapids Airport Commission operates and maintains The Eastern Iowa Airport and has adopted FY 2017 budget for The Eastern Iowa Airport.

The budget submitted reflects $4M of net revenues over expenditures.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Permits	411014	8,140	6,660	5,025	4,700	4,700	-	
Total Licenses & Permits		8,140	6,660	5,025	4,700	4,700	-	0%
Intergovernmental Grants								
Federal Operating	421001	119,361	77,052	40,200	43,800	43,800	-	
Federal Capital	421003	7,137,744	3,949,825	6,840,597	3,789,948	4,105,640	315,692	
State Operating	422001	65,783	67,310	64,690	28,000	28,000	-	
State Capital	422002	379,679	70,000	954,269	325,000	659,398	334,398	
Total Intergovernmental Grants		7,702,567	4,164,188	7,899,756	4,186,748	4,836,838	650,090	16%
Charges for Services								
Other Charges for Services	431010	17,200	20,560	23,530	15,000	20,000	5,000	
Admin Charges - External	431012	10,000	7,530	10,000	10,000	10,000	-	
Special Police Services	431101	353,590	357,741	385,820	390,606	402,324	11,718	
Daily Parking	431901	55,400	59,400	60,300	60,300	63,900	3,600	
Solid Waste Collection Fees	432001	13,573	15,365	15,180	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	332,680	368,779	377,751	382,665	394,145	11,480	
Common Use Electric	432203	100,326	97,696	106,964	114,150	117,575	3,425	
Terminal Service	432204	131,990	30,626	56,065	32,500	45,000	12,500	
Customer Facility Charge	432205	515,873	518,768	580,908	512,000	507,500	(4,500)	
Passenger Facility Charge	432206	2,085,600	2,254,298	2,316,348	2,373,100	2,260,800	(112,300)	
Fuel Flowage Fee	432208	77,200	78,122	145,199	77,500	77,500	-	
Fuel Sales - External	432211	580,301	738,010	537,285	577,350	324,500	(252,850)	
Total Charges for Services		4,273,733	4,546,895	4,615,349	4,560,371	4,238,444	(321,927)	-7%
Transfers In								
Operating Transfer In - Intra	483002	23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	
Total Transfers In		23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	-27%
Other Revenue								
Penalties	451001	36,969	2,282	16,069	5,000	5,000	-	
Gain (Loss) on Sale of Invest	451002	1,560	-	-	-	-	-	
Land Rental	461000	861,825	866,708	819,877	824,253	702,856	(121,397)	
Building Rental	461001	2,189,723	2,381,750	2,312,928	2,295,163	2,339,446	44,283	
Other Rental	461002	9,652	7,589	9,982	7,000	7,000	-	
Easement	461003	-	12,400	-	-	-	-	
Landing Fees	461007	1,987,313	2,279,621	2,670,481	2,164,930	2,440,010	275,080	
Hangar Rent	461008	219,500	219,383	219,736	225,091	225,091	-	
FBO Rent	461009	290,787	291,708	292,756	294,000	294,000	-	
Parking Fees	461010	3,582,104	4,022,435	4,816,745	4,716,300	4,728,500	12,200	
Concession Fees - Restaurant	461011	466,272	504,596	512,363	521,100	503,400	(17,700)	
Concession Fees - Car Rental	461012	1,492,179	1,473,328	1,478,064	1,536,200	1,515,861	(20,339)	
Concession Fees - Advertising	461014	72,280	71,375	63,132	60,000	60,000	-	
Concession Fees - Misc	461015	46,837	56,247	62,602	55,000	55,000	-	
Apron Use Fee	461018	131,889	136,262	158,551	141,250	145,488	4,238	
Postage / Handling	471001	2,340	3,330	3,188	2,000	2,000	-	
Damage Recoveries	471004	57,249	48,191	10,726	1,000	1,000	-	
Other Miscellaneous Revenue	471005	6,619	20,776	20,059	13,500	13,500	-	
Cash Over (Under)	471007	-	-	1	-	-	-	
Interest / Div - Proprietary	481000	44,876	(29,678)	85,918	74,184	219,900	145,716	
Sale of Fixed Assets	482001	2,000	44,615	20,019	2,000	2,000	-	
Total Other Revenue		11,501,972	12,412,920	13,573,197	12,937,971	13,260,052	322,081	2%
Total Revenues		23,510,317	21,154,053	26,117,890	38,454,954	34,596,538	(3,858,416)	-10%
Expenditures								
Personal Services								
Total Personal Services		3,334,031	3,553,841	3,818,778	4,066,771	4,221,507	154,736	4%
Discretionary Expenses								
Advertising & Marketing	521100	456,665	592,360	542,248	441,000	441,000	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Auditing & Accounting Services	521102	-	11,215	-	15,000	15,000	-	
Consulting & Technical Service	521104	1,168,768	138,051	157,523	911,250	1,636,525	725,275	
External Contracted Labor	521105	24,911	17,207	28,061	5,000	49,000	44,000	
Health Services	521106	8,230	6,300	1,073	6,500	3,000	(3,500)	
Legal Services	521107	8,228	63,745	16,540	15,500	15,500	-	
Other Professional Services	521108	141,460	226,834	365,662	189,285	275,000	85,715	
External Banking/Financial Fee	521109	96,329	75,408	85,888	75,550	85,550	10,000	
Security Services	521110	30,028	53,382	40,865	34,758	45,000	10,242	
Management Services	521111	607,413	570,976	546,438	640,000	600,000	(40,000)	
Computer Hardware	522100	-	-	2,075	5,500	2,500	(3,000)	
Computer Software Maintenance	522101	57,991	85,310	49,422	86,700	86,700	-	
IT Services - External	522102	40,806	7,091	2,875	17,900	3,000	(14,900)	
Radio Maintenance	522103	264	645	24	1,400	1,400	-	
Building & Grounds Services	522104	391,538	181,035	218,154	160,000	160,000	-	
Furniture, Equip, Fixture Serv	522105	12,893	4,908	23,395	13,000	22,500	9,500	
Vehicles & Rolling Equip Serv	522106	95,297	77,656	37,745	60,000	60,000	-	
Landfill Fees	523102	24,978	24,378	27,606	27,000	25,000	(2,000)	
Recycling Fees	523104	570	(112)	(154)	1,000	-	(1,000)	
Phone Services	523107	31,227	32,625	36,564	31,500	36,500	5,000	
Water	523108	48,618	48,231	53,697	50,250	50,250	-	
Rental of Equip & Vehicles	524101	35,823	57,250	20,164	31,200	20,000	(11,200)	
Printing, Binding, & Duplicate	525102	627	224	831	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	116	3,172	2,899	1,700	2,500	800	
Awards & Recognition	531102	2,046	646	2,456	1,000	1,000	-	
Books & Subscriptions	531103	5,500	6,130	10,346	6,100	18,000	11,900	
Chemical Supplies	531104	3,472	3,870	5,115	4,500	7,000	2,500	
Cleaning & Janitorial Supplies	531105	61,886	58,049	60,338	58,000	58,000	-	
Computer Supplies	531106	4,919	4,213	12,147	4,000	4,000	-	
Equipment/Furniture/Fixtures	531109	29,235	32,769	27,445	30,000	30,000	-	
Landscaping Materials	531112	5,962	10,850	8,471	17,200	10,000	(7,200)	
Miscellaneous Supplies	531114	1,936	2,171	1,486	1,000	1,000	-	
Office Supplies	531116	7,540	5,599	9,566	6,500	6,500	-	
Paint Supplies	531117	3,283	26,665	16,117	1,500	1,500	-	
Shop Supplies	531119	16,181	19,624	35,133	19,200	30,000	10,800	
Sign & Signal Supplies	531120	3,346	10,644	1,043	7,200	4,000	(3,200)	
Street & Sewer Materials	531121	12,340	127,062	80,908	80,000	80,000	-	
Uniforms	531123	6,046	18,267	8,236	10,000	10,000	-	
Personal Protective Gear	531124	10,599	13,656	21,096	10,000	10,000	-	
Kerosene	532102	-	-	174	200	200	-	
LP Gas	532103	492	1,471	-	1,500	1,500	-	
Oil	532104	6,133	2,307	2,668	3,700	3,000	(700)	
Other Fuel	532105	-	-	-	500	500	-	
Other Lubricants	532106	-	-	-	2,300	1,000	(1,300)	
Building & Grounds Supplies	533100	78,978	88,414	102,541	80,000	80,000	-	
Furniture, Equipment, Fixtures	533101	6,101	17,047	18,688	14,000	14,000	-	
Vehicle & Rolling Equip Parts	533102	33,244	36,613	53,751	45,000	45,000	-	
Tires & Tubes	533103	9,293	17,308	15,107	13,800	18,000	4,200	
Runway Maintenance	533104	8,338	10,229	80,892	60,000	60,000	-	
Jetway Maintenance	533105	44,025	16,799	15,708	20,000	15,000	(5,000)	
Moving Costs	541104	-	-	19,216	-	-	-	
Closure/PostClosure Ldfll Exp	542101	248	276	(552)	-	-	-	
Conferences, Training, Travel	542102	63,788	55,903	61,857	70,000	65,000	(5,000)	
Dues & Memberships	542103	43,063	46,899	41,007	44,000	44,000	-	
Miscellaneous Costs	542107	5,988	14,552	(3,268)	5,000	5,000	-	
Postage & Freight	542108	4,261	4,041	3,950	4,000	4,000	-	
Recording/Filing Fees/Permits	542110	1,422	1,079	1,030	1,400	-	(1,400)	
Mileage Reimbursement	542111	47	-	193	500	500	-	
Total Discretionary Expenses		3,762,493	2,931,043	2,972,456	3,444,093	4,264,625	820,532	24%
Fleet & Facilities								
City Fleet Services	522108	-	-	2,576	-	-	-	
Rental of Land & Buildings	524100	1,000	1,000	1,000	1,000	1,000	-	
Total Fleet & Facilities		1,000	1,000	3,576	1,000	1,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(35,581)	72,463	53,404	70,000	60,000	(10,000)	
Electricity	523100	471,188	505,518	496,953	454,300	500,000	45,700	
Natural Gas	523103	75,572	118,228	82,407	87,100	82,000	(5,100)	
Liability Insurance	525104	37,485	53,775	58,067	61,425	70,500	9,075	
Property Insurance	525107	60,157	75,309	83,665	101,017	95,876	(5,141)	
Vehicle Insurance	525108	10,949	16,423	13,500	13,200	16,800	3,600	
Diesel Fuel	532100	78,420	150,661	69,076	105,700	75,000	(30,700)	
Gasoline Fuel	532101	575,855	676,217	522,822	596,850	424,100	(172,750)	
Total Non-Discretionary Expenses		1,274,046	1,668,594	1,379,894	1,489,592	1,324,276	(165,316)	-11%
Capital Outlay								
Land	551000	54,924	-	105,354	75,000	75,000	-	
Buildings	552000	1,298,398	3,052,338	9,712,830	9,805,000	5,088,096	(4,716,904)	
Improvements Other than Bldgs	553000	6,996,863	5,132,164	5,215,588	2,706,250	2,894,850	188,600	
Vehicles, Equipment, Software	554000	148,979	72,575	117,677	509,046	368,750	(140,296)	
Controlled assets	556000	7,447	14,596	14,922	21,290	20,500	(790)	
Total Capital Outlay		8,506,611	8,271,674	15,166,371	13,116,586	8,447,196	(4,669,390)	-36%
Debt Service								
Bond Principal	561000	22,036	22,130	23,902	-	-	-	
Bond Interest Expense	561002	1,868	1,260	661	-	-	-	
Total Debt Service		23,905	23,390	24,563	-	-	-	0%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Transfers Out								
Transfer Out-Intra	571200	23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	
Total Transfers Out		23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	-27%
Total Expenditures		16,925,991	16,472,933	23,390,201	38,883,206	30,515,108	(8,368,098)	-22%
Net Revenues over/(under) Expenditures		6,584,325	4,681,120	2,727,689	(428,252)	4,081,430	4,509,682	

AIRPORT - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Permits	411014	8,140	6,660	5,025	4,700	4,700	-	
Total Licenses & Permits		8,140	6,660	5,025	4,700	4,700	-	0%
Intergovernmental Grants								
Federal Operating	421001	119,361	77,052	40,200	43,800	43,800	-	
State Operating	422001	65,783	67,310	64,690	28,000	28,000	-	
Total Intergovernmental Grants		185,144	144,363	104,890	71,800	71,800	-	0%
Charges for Services								
Other Charges for Services	431010	17,200	20,560	23,530	15,000	20,000	5,000	
Admin Charges - External	431012	10,000	7,530	10,000	10,000	10,000	-	
Special Police Services	431101	353,590	357,741	385,820	390,606	402,324	11,718	
Daily Parking	431901	55,400	59,400	60,300	60,300	63,900	3,600	
Solid Waste Collection Fees	432001	13,573	15,365	15,180	15,200	15,200	-	
Common Use Janitorial, Mtc,	432202	332,680	368,779	377,751	382,665	394,145	11,480	
Common Use Electric	432203	100,326	97,696	106,964	114,150	117,575	3,425	
Terminal Service	432204	131,990	30,626	56,065	32,500	45,000	12,500	
Customer Facility Charge	432205	515,873	518,768	580,908	512,000	507,500	(4,500)	
Passenger Facility Charge	432206	2,085,600	2,254,298	2,316,348	2,373,100	2,260,800	(112,300)	
Fuel Flowage Fee	432208	77,200	78,122	145,199	77,500	77,500	-	
Fuel Sales - External	432211	580,301	738,010	537,285	577,350	324,500	(252,850)	
Total Charges for Services		4,273,733	4,546,895	4,615,349	4,560,371	4,238,444	(321,927)	-7%
Other Revenue								
Penalties	451001	36,969	2,282	16,069	5,000	5,000	-	
Gain (Loss) on Sale of Invest	451002	1,560	-	-	-	-	-	
Land Rental	461000	861,825	866,708	819,877	824,253	702,856	(121,397)	
Building Rental	461001	2,189,723	2,381,750	2,312,928	2,295,163	2,339,446	44,283	
Other Rental	461002	9,652	7,589	9,982	7,000	7,000	-	
Landing Fees	461007	1,987,313	2,279,621	2,670,481	2,164,930	2,440,010	275,080	
Hangar Rent	461008	219,500	219,383	219,736	225,091	225,091	-	
FBO Rent	461009	290,787	291,708	292,756	294,000	294,000	-	
Parking Fees	461010	3,582,104	4,022,435	4,816,745	4,716,300	4,728,500	12,200	
Concession Fees - Restaurant	461011	466,272	504,596	512,363	521,100	503,400	(17,700)	
Concession Fees - Car Rental	461012	1,492,179	1,473,328	1,478,064	1,536,200	1,515,861	(20,339)	
Concession Fees - Advertising	461014	72,280	71,375	63,132	60,000	60,000	-	
Concession Fees - Misc	461015	46,837	56,247	62,602	55,000	55,000	-	
Apron Use Fee	461018	131,889	136,262	158,551	141,250	145,488	4,238	
Postage / Handling	471001	2,340	3,330	3,188	2,000	2,000	-	
Damage Recoveries	471004	57,249	48,191	10,726	1,000	1,000	-	
Other Miscellaneous Revenue	471005	6,619	20,776	20,059	13,500	13,500	-	
Cash Over (Under)	471007	-	-	1	-	-	-	
Interest / Div - Proprietary	481000	44,876	(29,678)	85,918	74,184	219,900	145,716	
Sale of Fixed Assets	482001	2,000	3,515	20,019	2,000	2,000	-	
Total Other Revenue		11,501,972	12,359,420	13,573,197	12,937,971	13,260,052	322,081	2%
Total Revenues		15,968,989	17,057,337	18,298,461	17,574,842	17,574,996	154	0%
Expenditures								
Personal Services								
Total Personal Services		3,334,031	3,553,841	3,818,778	4,066,771	4,221,507	154,736	4%
Discretionary Expenses								
Advertising & Marketing	521100	456,665	592,360	542,248	441,000	441,000	-	
Auditing & Accounting Services	521102	-	11,215	-	15,000	15,000	-	
Consulting & Technical Service	521104	81,402	67,714	62,066	92,500	75,500	(17,000)	
External Contracted Labor	521105	24,911	17,207	28,061	5,000	49,000	44,000	
Health Services	521106	8,230	6,300	1,073	6,500	3,000	(3,500)	
Legal Services	521107	8,228	63,745	16,540	15,500	15,500	-	
Other Professional Services	521108	141,460	226,834	260,903	189,285	275,000	85,715	
External Banking/Financial Fee	521109	96,329	75,408	85,888	75,550	85,550	10,000	
Security Services	521110	30,028	53,382	40,865	34,758	45,000	10,242	
Management Services	521111	607,413	570,976	546,438	640,000	600,000	(40,000)	
Computer Hardware	522100	-	-	2,075	5,500	2,500	(3,000)	
Computer Software Maintenance	522101	57,991	85,310	49,422	86,700	86,700	-	
IT Services - External	522102	40,806	7,091	2,875	17,900	3,000	(14,900)	
Radio Maintenance	522103	264	645	24	1,400	1,400	-	
Building & Grounds Services	522104	391,538	181,035	218,154	160,000	160,000	-	
Furniture, Equip, Fixture Serv	522105	12,893	4,908	23,395	13,000	22,500	9,500	
Vehicles & Rolling Equip Serv	522106	95,297	77,656	37,745	60,000	60,000	-	
Landfill Fees	523102	24,978	24,378	27,606	27,000	25,000	(2,000)	
Recycling Fees	523104	570	(112)	(154)	1,000	-	(1,000)	
Phone Services	523107	31,227	32,625	36,564	31,500	36,500	5,000	
Water	523108	48,618	48,231	53,697	50,250	50,250	-	
Rental of Equip & Vehicles	524101	35,823	57,250	20,164	31,200	20,000	(11,200)	
Printing, Binding, & Duplicate	525102	627	224	831	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	116	3,172	2,899	1,700	2,500	800	
Awards & Recognition	531102	2,046	646	2,456	1,000	1,000	-	
Books & Subscriptions	531103	5,500	6,130	10,346	6,100	18,000	11,900	
Chemical Supplies	531104	3,472	3,870	5,115	4,500	7,000	2,500	
Cleaning & Janitorial Supplies	531105	61,886	58,049	60,338	58,000	58,000	-	
Computer Supplies	531106	4,919	4,213	12,147	4,000	4,000	-	
Equipment/Furniture/Fixtures	531109	29,235	32,769	27,445	30,000	30,000	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Landscaping Materials	531112	5,962	10,850	8,471	17,200	10,000	(7,200)	
Miscellaneous Supplies	531114	1,936	2,171	1,486	1,000	1,000	-	
Office Supplies	531116	7,540	5,599	9,566	6,500	6,500	-	
Paint Supplies	531117	3,283	26,665	16,117	1,500	1,500	-	
Shop Supplies	531119	16,181	19,624	35,133	19,200	30,000	10,800	
Sign & Signal Supplies	531120	3,346	10,644	1,043	7,200	4,000	(3,200)	
Street & Sewer Materials	531121	12,340	127,062	80,908	80,000	80,000	-	
Uniforms	531123	6,046	18,267	8,236	10,000	10,000	-	
Personal Protective Gear	531124	10,599	13,656	21,096	10,000	10,000	-	
Kerosene	532102	-	-	174	200	200	-	
LP Gas	532103	492	1,471	-	1,500	1,500	-	
Oil	532104	6,133	2,307	2,668	3,700	3,000	(700)	
Other Fuel	532105	-	-	-	500	500	-	
Other Lubricants	532106	-	-	-	2,300	1,000	(1,300)	
Building & Grounds Supplies	533100	78,978	88,414	102,541	80,000	80,000	-	
Furniture, Equipment, Fixtures	533101	6,101	17,047	18,688	14,000	14,000	-	
Vehicle & Rolling Equip Parts	533102	33,244	36,613	53,751	45,000	45,000	-	
Tires & Tubes	533103	9,293	17,308	15,107	13,800	18,000	4,200	
Runway Maintenance	533104	8,338	10,229	80,892	60,000	60,000	-	
Jetway Maintenance	533105	44,025	16,799	15,708	20,000	15,000	(5,000)	
Moving Costs	541104	-	-	19,216	-	-	-	
Closure/PostClosure Ldfll Exp	542101	248	276	(552)	-	-	-	
Conferences, Training, Travel	542102	63,788	55,903	61,857	70,000	65,000	(5,000)	
Dues & Memberships	542103	43,063	46,899	41,007	44,000	44,000	-	
Miscellaneous Costs	542107	5,685	14,541	(3,268)	5,000	5,000	-	
Postage & Freight	542108	4,261	4,041	3,950	4,000	4,000	-	
Recording/Filing Fees/Permits	542110	1,422	1,079	1,030	1,400	-	(1,400)	
Mileage Reimbursement	542111	47	-	193	500	500	-	
Total Discretionary Expenses		2,674,824	2,860,696	2,772,240	2,625,343	2,703,600	78,257	3%
Fleet & Facilities								
City Fleet Services	522108	-	-	2,576	-	-	-	
Rental of Land & Buildings	524100	1,000	1,000	1,000	1,000	1,000	-	
Total Fleet & Facilities		1,000	1,000	3,576	1,000	1,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(35,581)	72,463	53,404	70,000	60,000	(10,000)	
Electricity	523100	471,188	505,518	496,953	454,300	500,000	45,700	
Natural Gas	523103	75,572	118,228	82,407	87,100	82,000	(5,100)	
Liability Insurance	525104	37,485	53,775	58,067	61,425	70,500	9,075	
Property Insurance	525107	60,157	75,309	83,665	101,017	95,876	(5,141)	
Vehicle Insurance	525108	10,949	16,423	13,500	13,200	16,800	3,600	
Diesel Fuel	532100	78,420	150,661	69,076	105,700	75,000	(30,700)	
Gasoline Fuel	532101	575,855	676,217	522,822	596,850	424,100	(172,750)	
Total Non-Discretionary Expenses		1,274,046	1,668,594	1,379,894	1,489,592	1,324,276	(165,316)	-11%
Capital Outlay								
Land	551000	24	-	-	-	-	-	
Vehicles, Equipment, Software	554000	148,979	72,575	117,677	509,046	368,750	(140,296)	
Controlled assets	556000	7,447	14,596	14,922	21,290	20,500	(790)	
Total Capital Outlay		156,450	87,172	132,599	530,336	389,250	(141,086)	-27%
Transfers Out								
Transfer Out-Intra	571200	23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	
Total Transfers Out		23,905	23,390	24,563	16,765,164	12,256,504	(4,508,660)	-27%
Total Expenditures		7,464,256	8,194,693	8,131,650	25,478,206	20,896,137	(4,582,069)	-18%
Net Revenues over/(under) Expenditures		8,504,733	8,862,644	10,166,811	(7,903,364)	(3,321,141)	4,582,223	

AIRPORT - DEBT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	23,905	23,390	24,563	-	-	-	
Total Transfers In		23,905	23,390	24,563	-	-	-	0%
Total Revenues		23,905	23,390	24,563	-	-	-	0%
Expenditures								
Debt Service								
Bond Principal	561000	22,036	22,130	23,902	-	-	-	
Bond Interest Expense	561002	1,868	1,260	661	-	-	-	
Total Debt Service		23,905	23,390	24,563	-	-	-	0%
Total Expenditures		23,905	23,390	24,563	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

AIRPORT - DEPRECIATION RESERVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	7,475,112	7,402,571	(72,541)	
Total Transfers In		-	-	-	7,475,112	7,402,571	(72,541)	-1%
Total Revenues		-	-	-	7,475,112	7,402,571	(72,541)	-1%
Expenditures								
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	7,475,112	7,402,571	(72,541)	

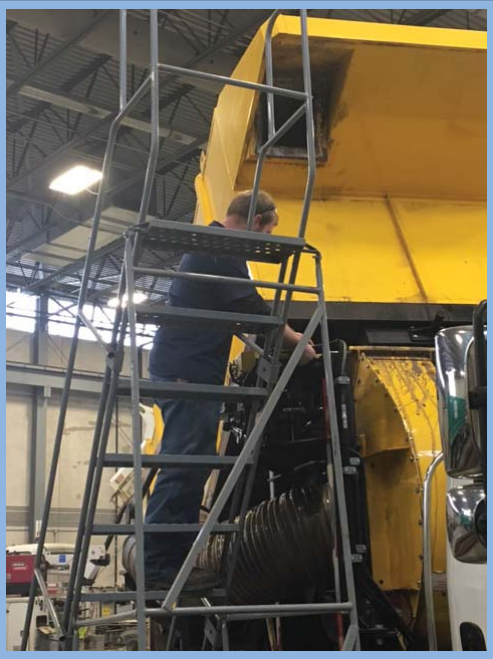
AIRPORT - CONSTRUCTION

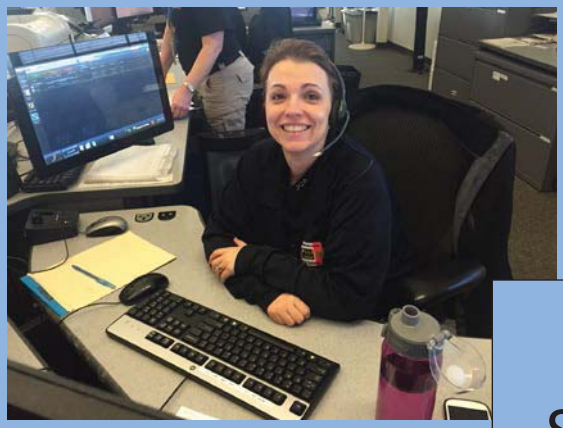
FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	7,137,744	3,949,825	6,840,597	3,789,948	4,105,640	315,692	
State Capital	422002	379,679	70,000	954,269	325,000	659,398	334,398	
Total Intergovernmental Grants		7,517,423	4,019,825	7,794,866	4,114,948	4,765,038	650,090	16%
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	9,290,052	4,853,933	(4,436,119)	
Total Transfers In		-	-	-	9,290,052	4,853,933	(4,436,119)	-48%
Other Revenue								
Easement	461003	-	12,400	-	-	-	-	
Sale of Fixed Assets	482001	-	41,100	-	-	-	-	
Total Other Revenue		-	53,500	-	-	-	-	0%
Total Revenues		7,517,423	4,073,325	7,794,866	13,405,000	9,618,971	(3,786,029)	-28%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	1,087,367	70,337	95,457	818,750	1,561,025	742,275	
Other Professional Services	521108	-	-	104,758	-	-	-	
Miscellaneous Costs	542107	303	10	-	-	-	-	
Total Discretionary Expenses		1,087,669	70,347	200,216	818,750	1,561,025	742,275	91%
Capital Outlay								
Land	551000	54,900	-	105,354	75,000	75,000	-	
Buildings	552000	1,298,398	3,052,338	9,712,830	9,805,000	5,088,096	(4,716,904)	
Improvements Other than Bldgs	553000	6,996,863	5,132,164	5,215,588	2,706,250	2,894,850	188,600	
Total Capital Outlay		8,350,162	8,184,502	15,033,772	12,586,250	8,057,946	(4,528,304)	-36%
Total Expenditures		9,437,831	8,254,849	15,233,988	13,405,000	9,618,971	(3,786,029)	-28%
Net Revenues over/(under) Expenditures		(1,920,408)	(4,181,524)	(7,439,122)	-	-	-	

INTERNAL SERVICE FUNDS

Fund Description
Internal service funds are used to account for the financing of goods and services provided by a city department or agency to other city departments or agencies on a cost reimbursement basis.





911 Services

Internal Service Fund Highlights

The table below summarizes the FY 2017 Internal Service Fund budget.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	54,708,714	51,550,929	53,160,817	1,609,888	3%
Expenditures					
Personal Services	11,261,754	9,139,613	10,138,535	998,922	
Discretionary	28,028,396	28,071,091	29,293,377	1,222,286	
Fleet & Facilities	413,390	401,351	374,652	(26,699)	
Non-Discretionary	6,261,999	7,578,503	6,348,313	(1,230,189)	
Capital Outlay	7,894,347	5,113,991	5,287,991	174,000	
Debt Service	-	-	-	-	
Transfers Out	3,545,829	1,691,704	1,601,481	(90,223)	
	57,405,715	51,996,253	53,044,350	1,048,097	2%
Net	(2,697,001)	(445,324)	116,467	561,792	

The total Internal Service Fund expenditure budget is increasing $1M to $53M. FY 2017 revenue is increasing by $1.6M to $53.2M. Key changes from FY 2016 to FY 2017 budget include:

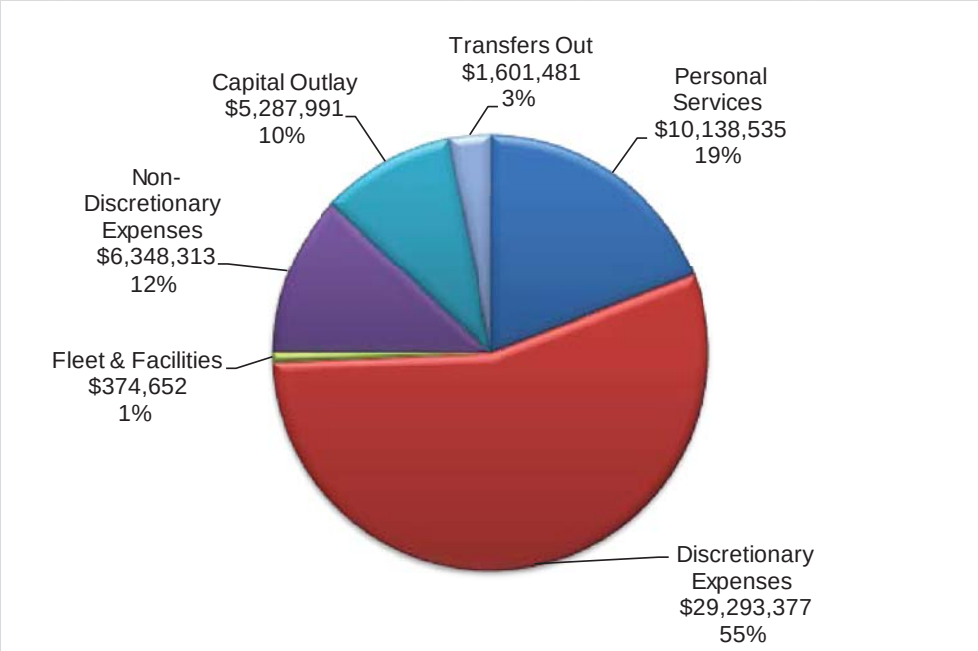
- Liability and property fund expenses are decreasing $569K due to decreased premiums for property insurance coverage and a decrease in property loss expenditures and the limited liability loss risks. Included in the budget is $760K for excess flood insurance and national flood insurance program charges.
- Workers compensation expenses are increasing $1M based on projected actuary losses, estimates of incurred but not yet reported, and an increase in payroll.
- Health fund expenses are increasing $1.4M.
- Fleet Services fuel budget for the City is decreasing $968K based on historical and projected per gallon fuel rates.

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
90.00	89.00	0.00	89.00	(1.00)

The FY 2017 FTE count for internal service funds is decreasing by 1 FTE to 89 FTEs. The budget includes eliminating 1 Fleet Services FTE (Fleet Services Storekeeper) due to efficiencies in technology and process improvements.

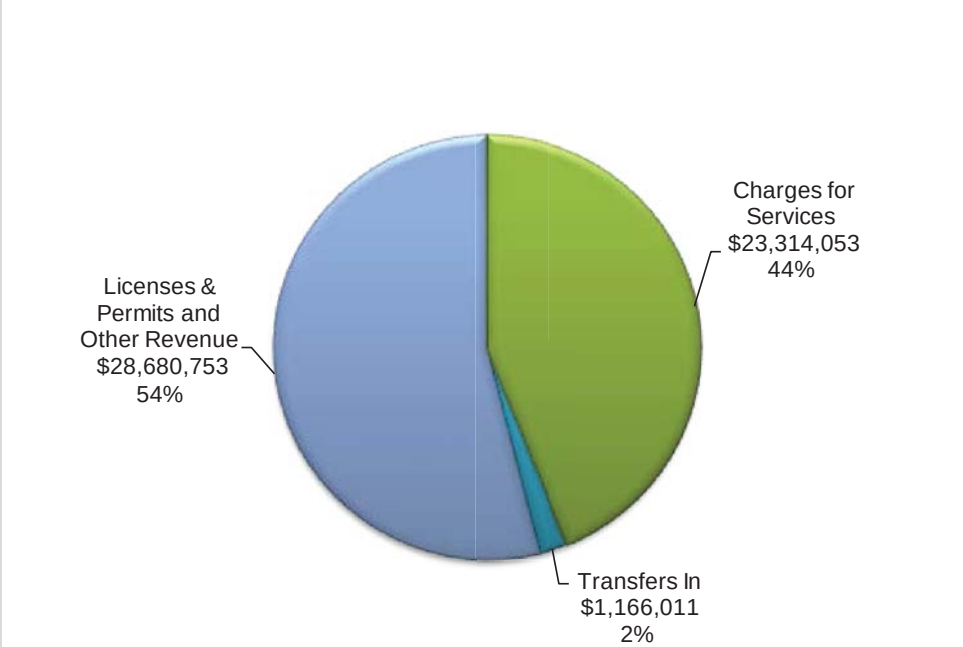
The largest FY 2017 Internal Service Fund expense category is discretionary expenses of $29.3M. Of this amount, $22.6M is budgeted for health services. The next largest expense categories are personal services of $10.1M and non-discretionary expenses of $6.3M. The FY 2017 expenditure budget by major expenditure object is below.

ALLOCATION OF EXPENSES

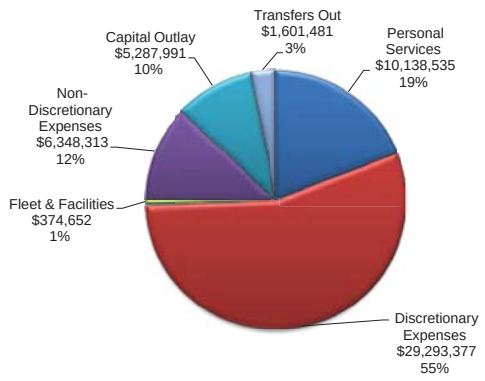


The largest FY 2017 Internal Service Fund revenue category is other revenue at $28.7M. Of this amount, charges for insurance premiums are the largest revenue source at $26.5M. The second largest revenue category is charges for services at $23.3M which includes fleet service charges, fleet lease and fuel charges, charges from Joint Communications to the Police and Fire Departments, risk, property and liability insurance charges, and facility maintenance and rental charges. The FY 2017 Internal Service Fund revenue budget by major revenue source is shown below.

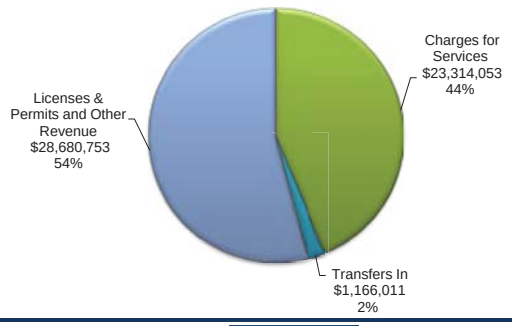
FUNDING SOURCES



ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	300,000	-	25,150	-	-	-	
State Operating	422001	-	-	199	-	-	-	
Total Intergovernmental Grants		300,000	-	25,348	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	-	1,718	-	-	-	
Admin Charges - City Mgr Depts	431007	17,437,256	19,535,664	19,568,027	22,414,044	21,692,398	(721,646)	
Admin Charges - Commissions	431011	51,325	392,913	319,055	-	-	-	
Admin Charges - External	431012	761,491	651,195	1,020,519	1,084,007	1,068,217	(15,790)	
FMS Environmental Svcs Charges	431013	612,500	600,625	575,990	573,563	553,438	(20,125)	
Vending Sales	431301	-	523	617	-	-	-	
Sale of Recycleable	432002	-	108	-	-	-	-	
Total Charges for Services		18,862,572	21,181,028	21,485,925	24,071,613	23,314,053	(757,560)	-3%
Transfers In								
Operating Transfer In - Inter	483001	1,816,541	2,021,458	1,209,264	450,771	338,183	(112,588)	
Operating Transfer In - Intra	483002	1,127,391	6,825,750	1,815,477	925,776	827,828	(97,948)	
Total Transfers In		2,943,932	8,847,209	3,024,740	1,376,547	1,166,011	(210,536)	-15%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	(0)	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,912	-	-	-	-	-	
Building Rental	461001	2,192,945	2,154,925	2,095,322	2,069,870	2,054,248	(15,622)	
Contributions & Donations	471002	-	431,387	2,630,060	-	140,000	140,000	
Damage Recoveries	471004	134,091	30,328	55,590	-	-	-	
Other Miscellaneous Revenue	471005	21,812	15,251	1,149,239	-	-	-	
Insurance Premiums	471006	21,899,968	21,684,678	23,517,392	24,020,406	26,461,223	2,440,817	
Interest / Div - Proprietary	481000	112,505	(3,194)	111,093	12,492	25,282	12,790	
Capital Contributions	481003	3,043,425	644,623	195,004	-	-	-	
Sale of Fixed Assets	482001	299,847	6,700	419,000	-	-	-	
Total Other Revenue		27,706,504	24,964,698	30,172,700	26,102,768	28,680,753	2,577,985	10%
Total Revenues		49,813,008	54,992,934	54,708,714	51,550,929	53,160,817	1,609,888	3%
Expenditures								
Personal Services								
Total Personal Services		7,460,477	8,584,964	11,261,754	9,139,613	10,138,535	998,922	11%
Discretionary Expenses								
Advertising & Marketing	521100	151	1,217	264	-	-	-	
Consulting Services	521103	(194,105)	38,749	63,100	66,500	65,000	(1,500)	
Consulting & Technical Service	521104	3,117	10,850	3,770	84,720	84,720	-	
External Contracted Labor	521105	8,091	7,903	4,141	-	-	-	
Health Services	521106	20,435,578	21,460,514	22,593,533	21,113,357	22,616,600	1,503,243	
Legal Services	521107	-	-	-	15,000	10,000	(5,000)	
Other Professional Services	521108	641,822	1,103,647	1,493,801	1,584,663	1,370,759	(213,904)	
External Banking/Financial Fee	521109	92	-	29	-	-	-	
Security Services	521110	1,072	893	7,490	160	160	-	
Computer Hardware	522100	1,199	-	4,927	45,190	45,500	310	
Computer Software Maintenance	522101	129,077	70,734	140,912	149,240	153,240	4,000	
IT Services - External	522102	30,300	31,747	33,840	26,000	34,784	8,784	
Radio Maintenance	522103	55,442	61,855	298,679	690,539	687,539	(3,000)	
Building & Grounds Services	522104	177,864	128,014	184,734	107,870	112,150	4,280	
Furniture, Equip, Fixture Serv	522105	13,993	22,148	22,318	32,500	32,500	-	
Vehicles & Rolling Equip Serv	522106	494,475	543,487	627,708	504,760	613,500	108,740	
NonCapitalized Project Expense	522110	960	6,093	-	-	-	-	
Fiber Optic Network	523101	-	-	789	-	-	-	
Landfill Fees	523102	1,082	-	6,109	2,000	2,000	-	
Recycling Fees	523104	7,397	12,418	121	2,000	500	(1,500)	
Steam	523106	-	-	-	2,170	-	(2,170)	
Phone Services	523107	38,424	38,565	35,829	42,880	42,880	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Rental of Equip & Vehicles	524101	2,479	1,006	1,707	1,780	1,780	-	
Appraisal, Recording, Abstract	525100	(2,050)	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	3,449	3,390	68,949	6,620	73,300	66,680	
Other Insurance	525105	8,781	113,969	236,607	248,735	507,685	258,950	
Ammunition, Targets, & Firearm	531100	-	-	99	-	-	-	
Awards & Recognition	531102	10	15	1,043	120	120	-	
Books & Subscriptions	531103	2,001	912	1,398	3,000	3,000	-	
Chemical Supplies	531104	5,470	10,712	11,122	4,190	4,190	-	
Cleaning & Janitorial Supplies	531105	49,182	72,593	76,079	-	-	-	
Computer Supplies	531106	202	1,383	1,902	11,050	11,050	-	
Engineering Supplies	531108	-	1,391	-	-	-	-	
Equipment/Furniture/Fixtures	531109	73,772	63,445	44,956	66,350	65,450	(900)	
Landscaping Materials	531112	141	91	216	-	-	-	
Miscellaneous Supplies	531114	-	1,007	-	1,900	1,900	-	
Office Supplies	531116	11,571	13,804	11,571	16,300	16,300	-	
Paint Supplies	531117	2,618	2,946	2,100	1,000	500	(500)	
Program Supplies	531118	4,876	132	354	5,000	5,000	-	
Shop Supplies	531119	40,346	46,711	46,622	66,000	61,000	(5,000)	
Sign & Signal Supplies	531120	106	1,022	255	720	720	-	
Uniforms	531123	13,580	20,597	15,759	24,516	24,516	-	
Personal Protective Gear	531124	2,992	1,773	1,496	3,200	2,800	(400)	
Kerosene	532102	82	-	51	110	110	-	
LP Gas	532103	4,571	5,261	2,440	2,760	2,760	-	
Oil	532104	106,970	82,535	648	90,000	3,000	(87,000)	
Other Fuel	532105	-	-	36	-	-	-	
Other Lubricants	532106	4,575	-	1,580	35,000	1,000	(34,000)	
Building & Grounds Supplies	533100	108,173	91,009	133,254	408,126	448,250	40,124	
Furniture, Equipment, Fixtures	533101	1,829	6,378	10,219	3,100	1,800	(1,300)	
Vehicle & Rolling Equip Parts	533102	1,317,665	1,584,471	1,464,100	1,465,240	1,501,000	35,760	
Tires & Tubes	533103	62,059	85,133	34,649	70,000	50,000	(20,000)	
Grants & Contributions	541106	-	-	36,400	-	-	-	
Conferences, Training, Travel	542102	35,983	28,470	21,466	43,600	48,000	4,400	
Dues & Memberships	542103	3,312	2,456	4,952	4,010	4,010	-	
Settlement	542105	2,674,706	155,003	(140,916)	786,871	484,131	(302,740)	
Licensing Fees	542106	599	1,379	672	500	500	-	
Miscellaneous Costs	542107	68,179	1,344	305,928	223,364	90,173	(133,191)	
Postage & Freight	542108	2,001	725	281	5,680	4,800	(880)	
Recording/Filing Fees/Permits	542110	1,440	5,005	1,250	-	-	-	
Mileage Reimbursement	542111	1,261	1,303	795	2,700	2,700	-	
Bad Debt Expense	542114	-	8	106,263	-	-	-	
Total Discretionary Expenses		26,458,961	25,946,210	28,028,396	28,071,091	29,293,377	1,222,286	4%
Fleet & Facilities								
City Facility Maint Services	522107	918	10,000	3,041	5,000	5,060	60	
City Fleet Services	522108	26,863	38,625	34,773	43,300	41,827	(1,473)	
Rental of Land & Buildings	524100	68,132	71,172	357,706	336,629	301,904	(34,725)	
City Fleet Rental Charges	524102	14,604	14,638	17,870	16,422	25,861	9,439	
Total Fleet & Facilities		110,517	134,435	413,390	401,351	374,652	(26,699)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	317,846	311,600	317,832	317,832	351,789	33,957	
City Inter Department Charges	521114	344,284	335,610	338,221	361,652	381,638	19,986	
City Information Tech Services	522109	230,900	267,485	249,917	242,877	243,471	595	
Electricity	523100	102,845	141,394	284,417	263,500	312,634	49,134	
Natural Gas	523103	145,620	112,928	118,502	208,100	155,900	(52,200)	
Liability Insurance	525104	206,140	372,473	366,215	369,415	357,600	(11,815)	
Property Insurance	525107	1,126,046	1,960,492	1,777,693	1,794,164	1,498,302	(295,862)	
Vehicle Insurance	525108	8,543	17,573	20,296	16,102	16,956	854	
Diesel Fuel	532100	2,339,094	2,241,432	1,821,815	2,599,910	1,885,108	(714,802)	
Gasoline Fuel	532101	1,385,123	1,329,547	967,090	1,404,951	1,144,916	(260,036)	
Total Non-Discretionary Expenses		6,206,440	7,090,534	6,261,999	7,578,503	6,348,313	(1,230,189)	-16%
Capital Outlay								
Buildings	552000	-	-	-	75,000	515,000	440,000	
Vehicles, Equipment, Software	554000	11,336,203	2,612,934	7,822,446	5,015,991	4,749,991	(266,000)	
Controlled assets	556000	49,193	21,505	71,901	23,000	23,000	-	
Total Capital Outlay		11,385,396	2,634,439	7,894,347	5,113,991	5,287,991	174,000	3%
Debt Service								
Other Debt Interest Expense	561003	2,311	-	-	-	-	-	
Total Debt Service		2,311	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,380,638	746,068	1,730,352	765,928	773,653	7,725	
Transfer Out-Intra	571200	1,127,391	6,825,750	1,815,477	925,776	827,828	(97,948)	
Total Transfers Out		5,508,029	7,571,818	3,545,829	1,691,704	1,601,481	(90,223)	-5%
Total Expenditures		57,132,131	51,962,400	57,405,715	51,996,253	53,044,350	1,048,097	2%
Net Revenues over/(under) Expenditures		(7,319,123)	3,030,534	(2,697,001)	(445,324)	116,467	561,792	

Joint Communications Department Sections

- Call Taking Operations
- Dispatching Procedures
- Linn County Radio System and Support
- 9-1-1
- Warrants

The Chief of Police is responsible for the Joint Communications Department.

Department Description

Joint Communications provides timely, accurate, and complete emergency and non-emergency dispatch services to the public and public safety agencies.

- The **Call Taking Operations** section is responsible for receiving, processing, and routing incoming emergency (9-1-1) and non-emergency (7 digit number) phone traffic into the Communications Center. Call takers are also responsible for providing emergency medical dispatch, fire, and police instructions in accordance to protocol standards.
- The **Dispatching Procedures** section is responsible for providing professional and accurate dispatching services for the Cedar Rapids Police, Fire, and Animal Control Departments, as well as multiple support agencies.
- The **Linn County Radio System and Support** section provides direct support to the City's portion of the county-wide 800 MHz radio system, its subscribers, equipment, and infrastructure as well as ancillary support to the overall system.
- The **9-1-1** section monitors and maintains the master street address guide and the 9-1-1 jurisdictional boundary changes for proper 9-1-1 call routing. This includes Phase I, II, and Next Generation 9-1-1.
- The **Warrants** section houses, maintains, and serves active warrants for arrest at any given time.

Statistics – *Did you know?*

- The Joint Communications Department handles approximately 140K police calls for service, 11K fire calls for service, and 10K animal control calls for service annually.
- The Joint Communications Department handles approximately 6K 9-1-1 calls per month.
- The Joint Communications Department receives over 550K non-emergency calls annually.

Recent Accomplishments

- In the fall of 2014, Joint Communication's management was elected President of the Association of Public Safety Communications Officials Iowa Chapter and Vice President of Iowa National Emergency Number Association.
- In FY 2015, Joint Communications completed the installation of new uninterruptable power supply units for emergency backup. This equipment was funded with grant dollars.

Future Challenges & Opportunities

- Continue to support the police CALEA (Commission on Accreditation for Law Enforcement) accreditation process.
- Development and implement text to 911 services for the citizens of Cedar Rapids in 2016.
- Establish relationships and agreements with our neighbors that will provide shared communications, enhance safety, and lower the cost of ownership of existing systems for everyone involved.
- Develop and implement plans to build a new communication towers to enhance communications and become financially independent from leasing.

Goals, Objectives, Measures

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

Department Goal	Continually examine and improve 9-1-1 calls for service and response times.
Department Objective	Improve response and system processes whenever possible.
Objective Time Frame	Working to meet the target/goal in a future budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
9-1-1 calls answered within 3 rings	99%	96%	96%	97%	98%

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

Department Goal	Implement Text to 9-1-1 services in Cedar Rapids for the hearing impaired community and enhance security for large businesses in the event of a major emergency.
Department Objective	Activate and install Text to 9-1-1 and spearhead the public awareness campaign.
Objective Time Frame	In process to meet the target/goal before the start of the budget year

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Convert existing equipment to T911	75%	0%	25%	80%	80%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	4,038,527	3,557,226	3,626,892	69,665	2%
Expenditures					
Personal Services	2,063,542	2,190,362	2,254,719	64,356	
Discretionary	508,411	1,050,834	1,050,834	-	
Fleet & Facilities	59,056	55,120	55,120	-	
Non-Discretionary	238,044	260,910	266,219	5,309	
Capital Outlay	502,884	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	348,993	-	-	-	
	3,720,930	3,557,226	3,626,892	69,665	2%
Net	317,597	-	-	-	

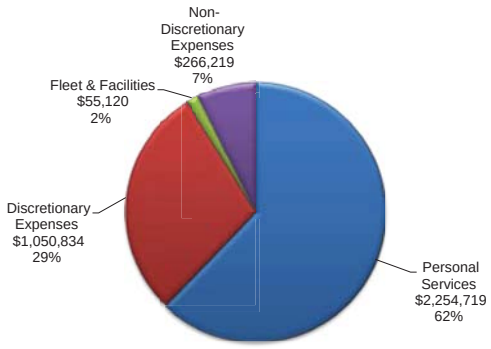
Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
27.00	27.00	0.00	27.00	0.00

Highlight of Budget Changes

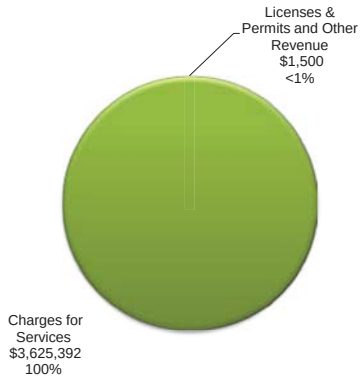
Operating Revenues & Expenditures

- Included in the budget are increases in contributions from other governmental entities for their share of radio maintenance costs paid by the City. The total budgeted contribution is $389K.
- 89% of operating expenses are funded by the general fund within the Fire and Police Department's budgets.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	300,000	-	-	-	-	-	
Total Intergovernmental Grants		300,000	-	-	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,810,423	3,189,635	3,149,453	3,175,876	3,236,745	60,869	
Admin Charges - External	431012	-	-	350,050	379,851	388,647	8,796	
Total Charges for Services		2,810,423	3,189,635	3,499,503	3,555,726	3,625,392	69,665	2%
Transfers In								
Operating Transfer In - Inter	483001	14,633	9,588	-	-	-	-	
Operating Transfer In - Intra	483002	87,056	625,000	348,993	-	-	-	
Total Transfers In		101,690	634,588	348,993	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	(0)	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	25	-	-	-	-	-	
Other Miscellaneous Revenue	471005	41	-	-	-	-	-	
Interest / Div - Proprietary	481000	673	(1,355)	3,893	1,500	1,500	-	
Capital Contributions	481003	1,583,608	644,623	168,138	-	-	-	
Sale of Fixed Assets	482001	-	-	18,000	-	-	-	
Total Other Revenue		1,584,347	643,268	190,031	1,500	1,500	-	0%
Total Revenues		4,796,459	4,467,491	4,038,527	3,557,226	3,626,892	69,665	2%
Expenditures								
Personal Services								
Total Personal Services		2,010,616	2,056,345	2,063,542	2,190,362	2,254,719	64,356	3%
Discretionary Expenses								
Advertising & Marketing	521100	25	799	-	-	-	-	
Consulting Services	521103	(216,805)	-	-	-	-	-	
Consulting & Technical Service	521104	(127)	-	-	-	-	-	
Health Services	521106	96	128	184	-	-	-	
Other Professional Services	521108	(273,698)	424	5,143	25,000	25,000	-	
Security Services	521110	1,037	893	874	-	-	-	
Computer Hardware	522100	-	-	2,881	45,000	45,000	-	
Computer Software Maintenance	522101	126,550	69,060	128,661	135,995	135,995	-	
IT Services - External	522102	1,443	6,091	2,671	-	-	-	
Radio Maintenance	522103	52,051	61,333	298,788	685,439	685,439	-	
Building & Grounds Services	522104	-	-	524	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	1,456	534	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	-	-	1,324	-	-	-	
Recycling Fees	523104	-	72	-	-	-	-	
Phone Services	523107	27,334	27,876	27,260	35,000	35,000	-	
Appraisal, Recording, Abstract	525100	(2,050)	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	678	811	228	1,200	1,200	-	
Awards & Recognition	531102	10	-	1,007	-	-	-	
Books & Subscriptions	531103	91	50	-	500	500	-	
Computer Supplies	531106	(49)	90	1,258	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	45,040	26,907	13,833	49,600	49,600	-	
Miscellaneous Supplies	531114	-	983	-	1,500	1,500	-	
Office Supplies	531116	7,081	9,026	7,830	12,000	12,000	-	
Shop Supplies	531119	112	-	-	-	-	-	
Uniforms	531123	-	4,903	1,228	10,000	10,000	-	
Personal Protective Gear	531124	18	288	73	-	-	-	
LP Gas	532103	1,280	-	-	-	-	-	
Building & Grounds Supplies	533100	-	-	15	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	98	-	-	-	
Conferences, Training, Travel	542102	15,379	18,312	12,095	19,000	19,000	-	
Dues & Memberships	542103	1,551	745	1,666	1,000	1,000	-	
Licensing Fees	542106	495	785	-	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Miscellaneous Costs	542107	-	998	-	10,000	10,000	-	
Postage & Freight	542108	388	646	90	4,000	4,000	-	
Mileage Reimbursement	542111	-	-	91	2,600	2,600	-	
Bad Debt Expense	542114	-	8	57	-	-	-	
Total Discretionary Expenses		(212,071)	232,684	508,411	1,050,834	1,050,834	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	68,132	71,172	59,056	55,120	55,120	-	
Total Fleet & Facilities		68,132	71,172	59,056	55,120	55,120	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	32,858	28,400	28,968	28,968	32,064	3,096	
City Inter Department Charges	521114	97,791	101,767	102,860	107,797	113,837	6,040	
City Information Tech Services	522109	94,959	111,247	81,143	87,722	84,821	(2,901)	
Electricity	523100	13,909	22,987	17,800	27,000	27,000	-	
Natural Gas	523103	167	176	190	-	-	-	
Liability Insurance	525104	7,981	5,135	5,660	6,423	5,497	(926)	
Vehicle Insurance	525108	300	-	-	-	-	-	
Diesel Fuel	532100	-	82	-	-	-	-	
Gasoline Fuel	532101	400	1,510	1,424	3,000	3,000	-	
Total Non-Discretionary Expenses		248,365	271,303	238,044	260,910	266,219	5,309	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	6,430,813	435,502	499,450	-	-	-	
Controlled assets	556000	5,420	4,645	3,433	-	-	-	
Total Capital Outlay		6,436,232	440,147	502,884	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	7,450	-	-	-	-	
Transfer Out-Intra	571200	87,056	625,000	348,993	-	-	-	
Total Transfers Out		87,056	632,450	348,993	-	-	-	0%
Total Expenditures		8,638,331	3,704,102	3,720,930	3,557,226	3,626,892	69,665	2%
Net Revenues over/(under) Expenditures		(3,841,872)	763,389	317,597	-	-	-	

JC - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,810,423	3,189,635	3,149,453	3,175,876	3,236,745	60,869	
Admin Charges - External	431012	-	-	350,050	379,851	388,647	8,796	
Total Charges for Services		2,810,423	3,189,635	3,499,503	3,555,726	3,625,392	69,665	2%
Transfers In								
Operating Transfer In - Intra	483002	57	-	348,993	-	-	-	
Total Transfers In		57	-	348,993	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	(0)	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	25	-	-	-	-	-	
Other Miscellaneous Revenue	471005	41	-	-	-	-	-	
Interest / Div - Proprietary	481000	316	(1,355)	3,893	1,500	1,500	-	
Total Other Revenue		382	(1,355)	3,893	1,500	1,500	-	0%
Total Revenues		2,810,862	3,188,280	3,852,389	3,557,226	3,626,892	69,665	2%
Expenditures								
Personal Services								
Total Personal Services		2,010,616	2,056,345	2,063,542	2,190,362	2,254,719	64,356	3%
Discretionary Expenses								
Advertising & Marketing	521100	25	799	-	-	-	-	
Health Services	521106	96	128	184	-	-	-	
Other Professional Services	521108	5,800	424	5,143	25,000	25,000	-	
Security Services	521110	1,037	893	874	-	-	-	
Computer Hardware	522100	-	-	2,881	45,000	45,000	-	
Computer Software Maintenance	522101	126,550	69,060	128,661	135,995	135,995	-	
IT Services - External	522102	1,443	6,091	2,671	-	-	-	
Radio Maintenance	522103	52,051	61,333	298,788	685,439	685,439	-	
Building & Grounds Services	522104	-	-	524	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	1,456	534	3,000	3,000	-	
Vehicles & Rolling Equip Serv	522106	-	-	1,324	-	-	-	
Recycling Fees	523104	-	72	-	-	-	-	
Phone Services	523107	27,334	27,876	27,260	35,000	35,000	-	
Printing, Binding, & Duplicate	525102	678	811	228	1,200	1,200	-	
Awards & Recognition	531102	10	-	1,007	-	-	-	
Books & Subscriptions	531103	91	50	-	500	500	-	
Computer Supplies	531106	(49)	90	1,258	10,000	10,000	-	
Equipment/Furniture/Fixtures	531109	45,040	26,907	13,833	49,600	49,600	-	
Miscellaneous Supplies	531114	-	983	-	1,500	1,500	-	
Office Supplies	531116	7,081	9,026	7,830	12,000	12,000	-	
Shop Supplies	531119	112	-	-	-	-	-	
Uniforms	531123	-	4,903	1,228	10,000	10,000	-	
Personal Protective Gear	531124	18	288	73	-	-	-	
LP Gas	532103	1,280	-	-	-	-	-	
Building & Grounds Supplies	533100	-	-	15	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	98	-	-	-	
Conferences, Training, Travel	542102	15,379	18,312	12,095	19,000	19,000	-	
Dues & Memberships	542103	1,551	745	1,666	1,000	1,000	-	
Licensing Fees	542106	495	785	-	-	-	-	
Miscellaneous Costs	542107	-	998	-	10,000	10,000	-	
Postage & Freight	542108	388	646	90	4,000	4,000	-	
Mileage Reimbursement	542111	-	-	91	2,600	2,600	-	
Bad Debt Expense	542114	-	8	57	-	-	-	
Total Discretionary Expenses		286,410	232,684	508,411	1,050,834	1,050,834	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	68,132	71,172	59,056	55,120	55,120	-	
Total Fleet & Facilities		68,132	71,172	59,056	55,120	55,120	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	33,514	28,400	28,968	28,968	32,064	3,096	
City Inter Department Charges	521114	97,818	101,767	102,860	107,797	113,837	6,040	
City Information Tech Services	522109	94,959	111,247	81,143	87,722	84,821	(2,901)	
Electricity	523100	13,909	22,987	17,800	27,000	27,000	-	
Natural Gas	523103	167	176	190	-	-	-	
Liability Insurance	525104	7,981	5,135	5,660	6,423	5,497	(926)	
Vehicle Insurance	525108	300	-	-	-	-	-	
Diesel Fuel	532100	-	82	-	-	-	-	
Gasoline Fuel	532101	400	1,510	1,424	3,000	3,000	-	
Total Non-Discretionary Expenses		249,048	271,303	238,044	260,910	266,219	5,309	2%
Capital Outlay								
Vehicles, Equipment, Software	554000	5,193	-	32,000	-	-	-	
Controlled assets	556000	5,420	4,645	3,433	-	-	-	
Total Capital Outlay		10,613	4,645	35,433	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	57	625,000	-	-	-	-	
Total Transfers Out		57	625,000	-	-	-	-	0%
Total Expenditures		2,624,875	3,261,149	2,904,487	3,557,226	3,626,892	69,665	2%
Net Revenues over/(under) Expenditures		185,987	(72,870)	947,902	-	-	-	

JC - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	300,000	-	-	-	-	-	
Total Intergovernmental Grants		300,000	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	14,633	9,588	-	-	-	-	
Operating Transfer In - Intra	483002	86,999	625,000	-	-	-	-	
Total Transfers In		101,632	634,588	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	357	-	-	-	-	-	
Capital Contributions	481003	1,583,608	644,623	168,138	-	-	-	
Sale of Fixed Assets	482001	-	-	18,000	-	-	-	
Total Other Revenue		1,583,965	644,623	186,138	-	-	-	0%
Total Revenues		1,985,597	1,279,211	186,138	-	-	-	0%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	(216,805)	-	-	-	-	-	
Consulting & Technical Service	521104	(127)	-	-	-	-	-	
Other Professional Services	521108	(279,498)	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	(2,050)	-	-	-	-	-	
Total Discretionary Expenses		(498,480)	-	-	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	(656)	-	-	-	-	-	
City Inter Department Charges	521114	(27)	-	-	-	-	-	
Total Non-Discretionary Expenses		(683)	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	6,425,620	435,502	467,450	-	-	-	
Total Capital Outlay		6,425,620	435,502	467,450	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	-	7,450	-	-	-	-	
Transfer Out-Intra	571200	86,999	-	348,993	-	-	-	
Total Transfers Out		86,999	7,450	348,993	-	-	-	0%
Total Expenditures		6,013,456	442,953	816,443	-	-	-	0%
Net Revenues over/(under) Expenditures		(4,027,859)	836,258	(630,305)	-	-	-	

Facility Maintenance Department Sections

- Environmental Services
- Technician Services
- Administration

The Finance Director is responsible for the Facility Maintenance Department.

Department Description

The Facility Maintenance Department maintains the City of Cedar Rapids' buildings and grounds.

- The **Environmental Services** section provides all custodial services which includes detailed carpet cleaning, hard surface build up removal and reapplications. Other special projects on request.
- The **Technician Services** section provides a variety of construction and building repair services, including licensed and certified staff for electrical, plumbing, heating, ventilation, and air conditioning services.
- The **Administration** section is responsible for the planning, organizing, and directing of facility maintenance operations as well as energy management and facility assessments.

Statistics – *Did you know?*

- The technician services section provides routine and preventative maintenance and repair to approximately 90 buildings covering over 1M square feet.
- The environmental services section maintains 8 buildings covering 260K square feet and a special projects program throughout many of the City owned Facilities.
- Facilities maintenance serves a wide range of buildings, from a small 1800s building at Ushers Ferry to our new state of the art facilities in excess of several hundred thousand square feet.

Recent Accomplishments

- Continued to maintain additional new facilities without an increase in personnel (2008-2015).
- Assisted commissioning of the new City Services Center (Spring and Fall 2015).
- New roof installed at fire station #7 (Summer 2015).
- Installation of a new roof system at Police Headquarters (Spring/Summer 2015).
- Training for staff on the latest state-of-the-art technologies to keep up with the changing demands for facilities maintenance needs (2015).

Future Challenges & Opportunities

- Maintaining the city-wide energy management system in facilities for future energy efficiencies.
- Maintaining additional new facilities with competitive rates and personnel.
- Monitoring & directing digital control of all major facilities mechanical systems and energy use, including green technology. Growth in knowledge and experience of the latest in technology for new facilities.
- Buildings coming off of warranty period.

Goals, Objectives, Measures

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

Department Goal	Maintain competitive facility maintenance technical services.
Department Objective	Provide technical services that meet or exceed national standards.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
National standards for facility technical benchmarking is 75,000 square feet per technician	75,000	106,788	88,161	88,161	88,161

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

Department Goal	Maintain competitive facility maintenance custodial services compared to other government agencies, schools, and universities.
Department Objective	Provide custodial services that meet or exceed national standards for square footage per custodian.
Objective Time Frame	Target/goal has been met

Key Measure	Target or Goal	FY 2014 Actual	FY 2015 Actual	FY 2016 Projected	FY 2017 Budgeted
Standards based on University Studies for American Planning and Management	> 25,000	26,288	25,405	25,405	25,405

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	4,444,330	4,528,183	4,360,659	(167,524)	-4%
Expenditures					
Personal Services	1,924,997	1,997,607	1,987,178	(10,430)	
Discretionary	587,685	642,667	691,741	49,074	
Fleet & Facilities	52,643	59,722	67,688	7,966	
Non-Discretionary	978,955	1,042,108	1,003,444	(38,664)	
Capital Outlay	8,230	88,000	528,000	440,000	
Debt Service	-	-	-	-	
Transfers Out	821,962	615,240	466,048	(149,192)	
	4,374,471	4,445,344	4,744,099	298,755	7%
Net	69,859	82,838	(383,440)	(466,278)	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
25.00	25.00	0.00	25.00	0.00

Highlight of Budget Changes

Operating Revenues & Expenditures

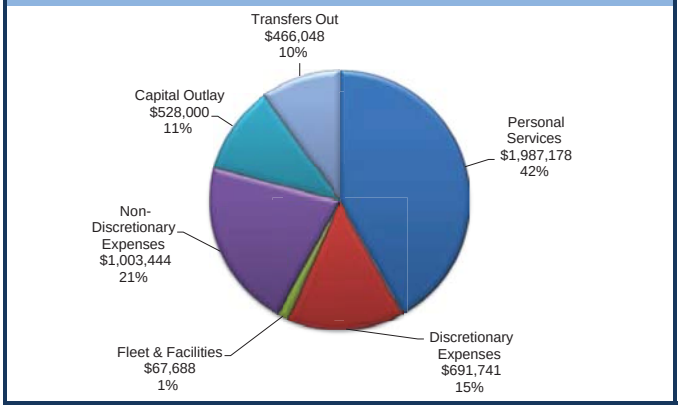
FY 2017 rates include:

- The technician hourly rate will increase from $75/hour to $76/hour (FY 2017) due to personal service increases.
- Environmental services will be charged to departments monthly at 1/12 of the personal service & overhead cost.
- Actual supplies and materials used will be billed to departments monthly with no markup. External services and associated materials will be billed based on actual cost. This process remains unchanged from FY 2016.
- 10% flood LOST will fund flood insurance expenses in FY 2017 for City Hall and City Services facilities ($200K).
- City Hall building rental will decrease due to a decrease in property insurance expenses and more efficient equipment that will require fewer technician hours.
- City Services building rental will increase due to an increase in expenses to maintain the grounds/facility due to the design of the building and due to the building requiring more maintenance/technician hours to maintain the facility.
- Included in the budget is a transfer out of $150K to partially fund the construction of the City Services Facility. This is an annual transfer that will continue thru FY 2022 and is funded with City Services building rental fees.

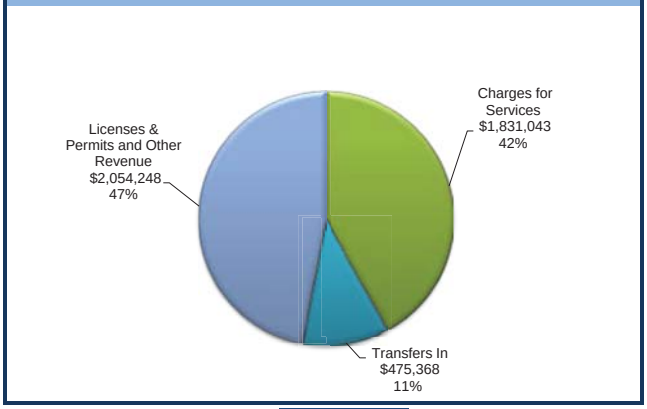
Other

Combined fund expenses exceed revenues as $390K of cash on hand is being used to fund a project to re-roof the former Solid Waste building at the City Services site. Funds have been set aside over a few fiscal years to allow the project to be constructed. Construction will occur in FY 2017 and the estimated project cost is $450K.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	3,423	-	-	-	
State Operating	422001	-	-	88	-	-	-	
Total Intergovernmental Grants		-	-	3,511	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	-	1,718	-	-	-	
Admin Charges - City Mgr Depts	431007	674,512	639,414	643,308	1,220,391	1,277,605	57,215	
Admin Charges - Commissions	431011	1,602	161,782	201,926	-	-	-	
Admin Charges - External	431012	1,160	22,405	22,545	-	-	-	
FMS Environmental Svcs Charges	431013	612,500	600,625	575,990	573,563	553,438	(20,125)	
Vending Sales	431301	-	523	617	-	-	-	
Sale of Recycleable	432002	-	108	-	-	-	-	
Total Charges for Services		1,289,774	1,424,856	1,446,104	1,793,953	1,831,043	37,090	2%
Transfers In								
Operating Transfer In - Inter	483001	-	231,738	262,051	239,359	200,368	(38,991)	
Operating Transfer In - Intra	483002	447,698	852,202	632,797	425,000	275,000	(150,000)	
Total Transfers In		447,698	1,083,940	894,848	664,359	475,368	(188,991)	-28%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	66	-	-	-	-	-	
Building Rental	461001	2,192,945	2,154,925	2,095,322	2,069,870	2,054,248	(15,622)	
Damage Recoveries	471004	-	228	-	-	-	-	
Other Miscellaneous Revenue	471005	523	398	-	-	-	-	
Interest / Div - Proprietary	481000	2,042	(1,411)	4,545	-	-	-	
Total Other Revenue		2,195,576	2,154,140	2,099,867	2,069,870	2,054,248	(15,622)	-1%
Total Revenues		3,933,048	4,662,936	4,444,330	4,528,183	4,360,659	(167,524)	-4%
Expenditures								
Personal Services								
Total Personal Services		1,808,529	1,860,231	1,924,997	1,997,607	1,987,178	(10,430)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	99	418	264	-	-	-	
Consulting & Technical Service	521104	850	10,850	3,770	84,720	84,720	-	
External Contracted Labor	521105	8,091	7,903	4,141	-	-	-	
Health Services	521106	69	44	52	100	100	-	
Other Professional Services	521108	7,870	4,502	85,251	131,250	137,500	6,250	
Security Services	521110	-	-	6,616	-	-	-	
Computer Software Maintenance	522101	915	377	11,676	6,245	6,245	-	
IT Services - External	522102	772	520	4,792	-	-	-	
Radio Maintenance	522103	-	-	117	100	100	-	
Building & Grounds Services	522104	74,726	125,425	153,575	200	200	-	
Furniture, Equip, Fixture Serv	522105	2,375	8,142	1,760	-	-	-	
Vehicles & Rolling Equip Serv	522106	110	-	-	-	-	-	
NonCapitalized Project Expense	522110	960	6,093	-	-	-	-	
Landfill Fees	523102	234	-	5,586	-	-	-	
Recycling Fees	523104	2,249	6,417	56	-	-	-	
Phone Services	523107	4,451	4,877	4,455	3,300	3,300	-	
Rental of Equip & Vehicles	524101	2,254	1,006	1,707	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	387	349	245	400	400	-	
Ammunition, Targets, & Firearm	531100	-	-	99	-	-	-	
Books & Subscriptions	531103	-	119	85	-	-	-	
Chemical Supplies	531104	782	2,349	2,068	-	-	-	
Cleaning & Janitorial Supplies	531105	49,182	72,593	76,079	-	-	-	
Computer Supplies	531106	90	1,293	470	800	800	-	
Engineering Supplies	531108	-	1,391	-	-	-	-	
Equipment/Furniture/Fixtures	531109	14,117	18,176	14,055	-	-	-	
Landscaping Materials	531112	141	91	216	-	-	-	
Miscellaneous Supplies	531114	-	24	-	400	400	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Office Supplies	531116	1,039	1,668	144	900	900	-	
Paint Supplies	531117	2,604	2,946	2,100	-	-	-	
Shop Supplies	531119	4,686	7,907	4,582	-	-	-	
Sign & Signal Supplies	531120	36	644	27	-	-	-	
Uniforms	531123	3,361	3,658	3,493	2,676	2,676	-	
Personal Protective Gear	531124	892	933	1,404	1,000	1,000	-	
LP Gas	532103	824	-	143	-	-	-	
Oil	532104	(305)	328	7	-	-	-	
Other Fuel	532105	-	-	36	-	-	-	
Other Lubricants	532106	273	-	80	-	-	-	
Building & Grounds Supplies	533100	108,099	90,842	131,928	407,376	447,500	40,124	
Furniture, Equipment, Fixtures	533101	981	4,231	9,710	-	-	-	
Vehicle & Rolling Equip Parts	533102	509	1,305	407	1,000	1,000	-	
Grants & Contributions	541106	-	-	21,400	-	-	-	
Conferences, Training, Travel	542102	1,392	1,733	2,256	300	3,000	2,700	
Dues & Memberships	542103	-	490	516	200	200	-	
Licensing Fees	542106	104	594	672	500	500	-	
Postage & Freight	542108	34	4	49	100	100	-	
Recording/Filing Fees/Permits	542110	980	950	1,250	-	-	-	
Mileage Reimbursement	542111	1,121	1,160	704	100	100	-	
Bad Debt Expense	542114	-	-	29,640	-	-	-	
Total Discretionary Expenses		297,352	392,351	587,685	642,667	691,741	49,074	8%
Fleet & Facilities								
City Fleet Services	522108	26,863	38,625	34,773	43,300	41,827	(1,473)	
City Fleet Rental Charges	524102	14,604	14,638	17,870	16,422	25,861	9,439	
Total Fleet & Facilities		41,467	53,263	52,643	59,722	67,688	7,966	13%
Non-Discretionary Expenses								
City Accounting Services	521113	93,163	102,000	104,040	104,040	115,153	11,113	
City Inter Department Charges	521114	105,675	92,074	92,848	98,180	103,707	5,527	
City Information Tech Services	522109	50,468	56,996	71,877	66,399	66,814	415	
Electricity	523100	86,490	103,176	264,844	235,000	285,000	50,000	
Natural Gas	523103	139,985	109,660	115,669	205,000	155,000	(50,000)	
Liability Insurance	525104	9,598	4,562	4,981	5,594	4,395	(1,199)	
Property Insurance	525107	48,810	274,556	305,935	294,164	243,302	(50,862)	
Vehicle Insurance	525108	2,329	6,677	7,085	7,700	8,435	735	
Diesel Fuel	532100	2,352	22,612	855	3,730	2,798	(932)	
Gasoline Fuel	532101	15,832	15,719	10,821	22,301	18,841	(3,461)	
Total Non-Discretionary Expenses		554,701	788,031	978,955	1,042,108	1,003,444	(38,664)	-4%
Capital Outlay								
Buildings	552000	-	-	-	75,000	515,000	440,000	
Controlled assets	556000	3,790	14,089	8,230	13,000	13,000	-	
Total Capital Outlay		3,790	14,089	8,230	88,000	528,000	440,000	500%
Debt Service								
Other Debt Interest Expense	561003	2,311	-	-	-	-	-	
Total Debt Service		2,311	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	2,038,982	188,757	189,165	190,240	191,048	808	
Transfer Out-Intra	571200	447,698	852,202	632,797	425,000	275,000	(150,000)	
Total Transfers Out		2,486,680	1,040,959	821,962	615,240	466,048	(149,192)	-24%
Total Expenditures		5,194,830	4,148,924	4,374,471	4,445,344	4,744,099	298,755	7%
Net Revenues over/(under) Expenditures		(1,261,783)	514,012	69,859	82,838	(383,440)	(466,278)	

FMS - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	3,423	-	-	-	
State Operating	422001	-	-	88	-	-	-	
Total Intergovernmental Grants		-	-	3,511	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	-	1,718	-	-	-	
Admin Charges - City Mgr Depts	431007	674,512	639,414	643,308	1,220,391	1,277,605	57,215	
Admin Charges - Commissions	431011	1,602	161,782	201,926	-	-	-	
Admin Charges - External	431012	1,160	22,405	22,545	-	-	-	
FMS Environmental Svcs Charges	431013	612,500	600,625	575,990	573,563	553,438	(20,125)	
Vending Sales	431301	-	523	617	-	-	-	
Sale of Recycleable	432002	-	108	-	-	-	-	
Total Charges for Services		1,289,774	1,424,856	1,446,104	1,793,953	1,831,043	37,090	2%
Transfers In								
Operating Transfer In - Inter	483001	-	225,670	262,051	239,359	200,368	(38,991)	
Operating Transfer In - Intra	483002	-	74,263	221,906	-	-	-	
Total Transfers In		-	299,933	483,957	239,359	200,368	(38,991)	-16%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	66	-	-	-	-	-	
Building Rental	461001	2,192,945	2,154,925	2,095,322	2,069,870	2,054,248	(15,622)	
Damage Recoveries	471004	-	228	-	-	-	-	
Other Miscellaneous Revenue	471005	523	398	-	-	-	-	
Interest / Div - Proprietary	481000	2,042	(1,411)	4,545	-	-	-	
Total Other Revenue		2,195,576	2,154,140	2,099,867	2,069,870	2,054,248	(15,622)	-1%
Total Revenues		3,485,350	3,878,929	4,033,439	4,103,183	4,085,659	(17,524)	0%
Expenditures								
Personal Services								
Total Personal Services		1,808,529	1,860,231	1,924,997	1,997,607	1,987,178	(10,430)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	99	418	264	-	-	-	
Consulting & Technical Service	521104	850	10,850	3,770	84,720	84,720	-	
External Contracted Labor	521105	8,091	7,903	4,141	-	-	-	
Health Services	521106	69	44	52	100	100	-	
Other Professional Services	521108	7,870	4,502	85,251	131,250	137,500	6,250	
Security Services	521110	-	-	6,616	-	-	-	
Computer Software Maintenance	522101	915	377	11,676	6,245	6,245	-	
IT Services - External	522102	772	520	4,792	-	-	-	
Radio Maintenance	522103	-	-	117	100	100	-	
Building & Grounds Services	522104	74,726	125,425	153,575	200	200	-	
Furniture, Equip, Fixture Serv	522105	2,375	8,142	1,760	-	-	-	
Vehicles & Rolling Equip Serv	522106	110	-	-	-	-	-	
Landfill Fees	523102	234	-	5,586	-	-	-	
Recycling Fees	523104	2,249	6,417	56	-	-	-	
Phone Services	523107	4,451	4,877	4,455	3,300	3,300	-	
Rental of Equip & Vehicles	524101	2,254	1,006	1,707	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	387	349	245	400	400	-	
Ammunition, Targets, & Firearm	531100	-	-	99	-	-	-	
Books & Subscriptions	531103	-	119	85	-	-	-	
Chemical Supplies	531104	782	2,349	2,068	-	-	-	
Cleaning & Janitorial Supplies	531105	49,182	72,593	76,079	-	-	-	
Computer Supplies	531106	90	1,293	470	800	800	-	
Engineering Supplies	531108	-	1,391	-	-	-	-	
Equipment/Furniture/Fixtures	531109	14,117	18,176	14,055	-	-	-	
Landscaping Materials	531112	141	91	216	-	-	-	
Miscellaneous Supplies	531114	-	24	-	400	400	-	
Office Supplies	531116	1,039	1,668	144	900	900	-	
Paint Supplies	531117	2,604	2,946	2,100	-	-	-	
Shop Supplies	531119	4,686	7,907	4,582	-	-	-	
Sign & Signal Supplies	531120	36	644	27	-	-	-	
Uniforms	531123	3,361	3,658	3,493	2,676	2,676	-	
Personal Protective Gear	531124	892	933	1,404	1,000	1,000	-	
LP Gas	532103	824	-	143	-	-	-	
Oil	532104	(305)	328	7	-	-	-	
Other Fuel	532105	-	-	36	-	-	-	
Other Lubricants	532106	273	-	80	-	-	-	
Building & Grounds Supplies	533100	108,099	90,842	131,928	407,376	447,500	40,124	
Furniture, Equipment, Fixtures	533101	981	4,231	9,710	-	-	-	
Vehicle & Rolling Equip Parts	533102	509	1,305	407	1,000	1,000	-	
Grants & Contributions	541106	-	-	21,400	-	-	-	
Conferences, Training, Travel	542102	1,392	1,733	2,256	300	3,000	2,700	
Dues & Memberships	542103	-	490	516	200	200	-	
Licensing Fees	542106	104	594	672	500	500	-	
Postage & Freight	542108	34	4	49	100	100	-	
Recording/Filing Fees/Permits	542110	980	950	1,250	-	-	-	
Mileage Reimbursement	542111	1,121	1,160	704	100	100	-	
Bad Debt Expense	542114	-	-	28,901	-	-	-	
Total Discretionary Expenses		296,392	386,258	586,946	642,667	691,741	49,074	8%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Fleet & Facilities								
City Fleet Services	522108	26,863	38,625	34,773	43,300	41,827	(1,473)	
City Fleet Rental Charges	524102	14,604	14,638	17,870	16,422	25,861	9,439	
Total Fleet & Facilities		41,467	53,263	52,643	59,722	67,688	7,966	13%
Non-Discretionary Expenses								
City Accounting Services	521113	93,163	102,000	104,040	104,040	115,153	11,113	
City Inter Department Charges	521114	105,675	92,074	92,848	98,180	103,707	5,527	
City Information Tech Services	522109	50,468	56,996	71,877	66,399	66,814	415	
Electricity	523100	86,490	103,176	264,844	235,000	285,000	50,000	
Natural Gas	523103	139,985	109,660	115,669	205,000	155,000	(50,000)	
Liability Insurance	525104	9,598	4,562	4,981	5,594	4,395	(1,199)	
Property Insurance	525107	48,810	274,556	305,935	294,164	243,302	(50,862)	
Vehicle Insurance	525108	2,329	6,677	7,085	7,700	8,435	735	
Diesel Fuel	532100	2,352	22,612	855	3,730	2,798	(932)	
Gasoline Fuel	532101	15,832	15,719	10,821	22,301	18,841	(3,461)	
Total Non-Discretionary Expenses		554,701	788,031	978,955	1,042,108	1,003,444	(38,664)	-4%
Capital Outlay								
Controlled assets	556000	-	14,089	8,230	13,000	13,000	-	
Total Capital Outlay		-	14,089	8,230	13,000	13,000	-	0%
Transfers Out								
Transfer Out-Inter	571100	36,484	38,757	39,165	40,240	41,048	808	
Transfer Out-Intra	571200	439,698	760,375	370,000	275,000	275,000	-	
Total Transfers Out		476,182	799,132	409,165	315,240	316,048	808	0%
Total Expenditures		3,177,271	3,901,004	3,960,936	4,070,344	4,079,099	8,755	0%
Net Revenues over/(under) Expenditures		308,078	(22,076)	72,504	32,838	6,560	(26,278)	

FMS - DEBT **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	96,489	-	-	-	-	-	
Total Transfers In		96,489	-	-	-	-	-	0%
Total Revenues		96,489	-	-	-	-	-	0%
Expenditures								
Debt Service								
Other Debt Interest Expense	561003	2,311	-	-	-	-	-	
Total Debt Service		2,311	-	-	-	-	-	0%
Total Expenditures		2,311	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		94,177	-	-	-	-	-	

FMS - CONSTRUCTION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	6,068	-	-	-	-	
Operating Transfer In - Intra	483002	351,209	777,939	410,891	425,000	275,000	(150,000)	
Total Transfers In		351,209	784,007	410,891	425,000	275,000	(150,000)	-35%
Total Revenues		351,209	784,007	410,891	425,000	275,000	(150,000)	-35%
Expenditures								
Discretionary Expenses								
NonCapitalized Project Expense	522110	960	6,093	-	-	-	-	
Total Discretionary Expenses		960	6,093	-	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	-	75,000	515,000	440,000	
Controlled assets	556000	3,790	-	-	-	-	-	
Total Capital Outlay		3,790	-	-	75,000	515,000	440,000	587%
Transfers Out								
Transfer Out-Inter	571100	2,002,498	150,000	150,000	150,000	150,000	-	
Transfer Out-Intra	571200	8,000	91,827	262,797	150,000	-	(150,000)	
Total Transfers Out		2,010,498	241,827	412,797	300,000	150,000	(150,000)	-50%
Total Expenditures		2,015,248	247,920	412,797	375,000	665,000	290,000	77%
Net Revenues over/(under) Expenditures		(1,664,039)	536,087	(1,906)	50,000	(390,000)	(440,000)	

Fleet Services Department Sections

- Maintenance
- Administration

The Finance Director is responsible for the Fleet Services Department.

Department Description

The Fleet Services Department provides fleet maintenance and management services of vehicles and equipment for the City of Cedar Rapids and some external entities.

- The **Maintenance** section provides preventive maintenance for all city-owned fleet assets, conducts in-depth diagnosis and repair of various vehicles and equipment, and provides mandated inspections and maintenance to ensure regulatory compliance.
- The **Administration** section is responsible for procurement and disposal of fleet vehicles and equipment, specification writing, record keeping, and fuel management.

Statistics – *Did you know?*

- Fleet Services completed 2,039 preventative maintenance services on vehicles and equipment in FY 2015.
- Fleet Services sold 91 vehicles or pieces of equipment generating over $409K in revenue for FY 2015.

Recent Accomplishments

- Developed reports through the Global Position System and Fleet Focus software as a resource for management for FY 2015.
- Expanded vehicle tracking through the Global Positioning System to over 200 city units during FY 2015.
- Returned or sold obsolete parts out of inventory that were no longer needed during calendar year 2015.

Future Challenges & Opportunities

- Expansion of Global Positioning Systems in city fleet vehicles to improve fleet utilization.
- Maintain preventative maintenance schedule to control repair costs to our customers.
- Research opportunities for efficiencies to the current parts inventory process.

Goals, Objectives, Measures

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

Department Goal	Fleet readiness rate.				
Department Objective	Improve overall readiness rate to ensure equipment is available when needed.				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Manage shop activity and fleet demographic to ensure fleet is ready for citizen service	95%	97%	97%	99%	97%

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

Department Goal	Preventive maintenance compliance.				
Department Objective	Complete 95% of preventive maintenance early or "on-time".				
Objective Time Frame	Target/goal has been met				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Preventive maintenance compliance	95%	93%	95%	97%	95%

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	16,871,495	15,492,671	15,318,391	(174,280)	-1%
Expenditures					
Personal Services	3,060,048	3,404,927	3,363,517	(41,410)	
Discretionary	2,378,744	2,387,770	2,387,655	(116)	
Fleet & Facilities	301,691	286,509	251,844	(34,665)	
Non-Discretionary	3,213,401	4,414,861	3,460,168	(954,692)	
Capital Outlay	7,383,234	5,025,991	4,759,991	(266,000)	
Debt Service	-	-	-	-	
Transfers Out	833,687	500,776	552,828	52,052	
	17,170,804	16,020,834	14,776,003	(1,244,831)	-8%
Net	(299,309)	(528,163)	542,388	1,070,551	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
38.00	37.00	0.00	37.00	(1.00)

Highlight of Budget Changes

Operating Revenues

FY 2017 rates include:

- The mechanic rate will increase from $80/hour to $81/hour due to lowering the annual billable hours in their rate model to account for employees on light duty.
- The shop fee will remain unchanged at $10/work order.
- The vehicle admin fee will remain unchanged at $52/month. The equipment fee will also remain unchanged at $13/month.

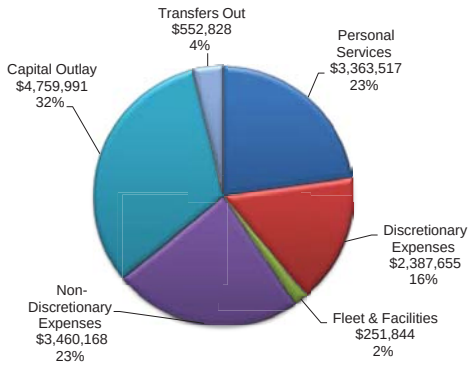
Operating Expenditures

The budget includes the elimination of 1 vacant Fleet Service Storekeeper FTE due to efficiencies in technology and process improvements.

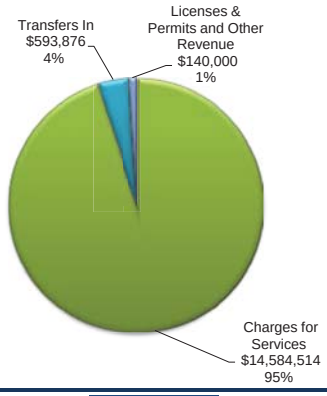
Other Changes

$2.3M will be spent on general fund equipment, $2.4M on enterprise fund equipment, and $45K will be spent on internal service fund equipment. Funding is from lease charges and a contribution from Sewer to partially fund a jetter truck. The City's overall Fleet purchase of fuel in the fuel fund will see a budget reduction of $968K based on historical and projected per gallon fuel rates. The fuel fund net income is for future maintenance and replacement costs of the fuel system.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	21,726	-	-	-	
State Operating	422001	-	-	111	-	-	-	
Total Intergovernmental Grants		-	-	21,837	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	11,889,892	12,775,352	12,870,465	14,864,499	14,529,944	(334,555)	
Admin Charges - Commissions	431011	8,414	16,491	10,639	-	-	-	
Admin Charges - External	431012	61,828	2,873	2,820	87,156	54,570	(32,586)	
Total Charges for Services		11,960,134	12,794,715	12,883,923	14,951,655	14,584,514	(367,140)	-2%
Transfers In								
Operating Transfer In - Inter	483001	1,801,907	534,003	39,165	40,240	41,048	808	
Operating Transfer In - Intra	483002	592,637	5,348,549	833,687	500,776	552,828	52,052	
Total Transfers In		2,394,544	5,882,552	872,852	541,016	593,876	52,860	10%
Other Revenue								
Contributions & Donations	471002	-	431,387	2,630,060	-	140,000	140,000	
Damage Recoveries	471004	57,147	20,359	33,099	-	-	-	
Other Miscellaneous Revenue	471005	-	95	30	-	-	-	
Interest / Div - Proprietary	481000	4,574	(1,658)	1,828	-	-	-	
Capital Contributions	481003	1,459,817	-	26,866	-	-	-	
Sale of Fixed Assets	482001	299,847	6,700	401,000	-	-	-	
Total Other Revenue		1,821,384	456,883	3,092,883	-	140,000	140,000	100%
Total Revenues		16,176,062	19,134,151	16,871,495	15,492,671	15,318,391	(174,280)	-1%
Expenditures								
Personal Services								
Total Personal Services		2,985,489	3,029,812	3,060,048	3,404,927	3,363,517	(41,410)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	19	-	-	-	-	-	
Health Services	521106	777	(350)	584	1,500	1,500	-	
Other Professional Services	521108	-	350	2,985	520	1,000	480	
External Banking/Financial Fee	521109	-	-	29	-	-	-	
Security Services	521110	35	-	-	160	160	-	
Computer Hardware	522100	1,199	-	2,046	190	500	310	
Computer Software Maintenance	522101	1,613	1,298	575	2,000	1,000	(1,000)	
IT Services - External	522102	28,085	25,136	26,377	26,000	34,784	8,784	
Radio Maintenance	522103	3,391	521	(226)	5,000	2,000	(3,000)	
Building & Grounds Services	522104	3,131	2,588	30,635	7,670	11,950	4,280	
Furniture, Equip, Fixture Serv	522105	11,618	12,550	20,025	29,500	29,500	-	
Vehicles & Rolling Equip Serv	522106	494,366	543,487	626,145	504,760	613,500	108,740	
Fiber Optic Network	523101	-	-	789	-	-	-	
Landfill Fees	523102	848	-	523	2,000	2,000	-	
Recycling Fees	523104	5,148	5,929	65	2,000	500	(1,500)	
Steam	523106	-	-	-	2,170	-	(2,170)	
Phone Services	523107	6,640	5,812	4,114	4,580	4,580	-	
Rental of Equip & Vehicles	524101	224	-	-	780	780	-	
Printing, Binding, & Duplicate	525102	2,383	1,833	1,674	2,520	1,700	(820)	
Awards & Recognition	531102	-	15	-	120	120	-	
Books & Subscriptions	531103	1,762	744	1,314	1,000	1,000	-	
Chemical Supplies	531104	4,688	8,362	9,054	4,190	4,190	-	
Computer Supplies	531106	161	-	174	250	250	-	
Equipment/Furniture/Fixtures	531109	14,615	18,363	17,068	16,750	15,850	(900)	
Office Supplies	531116	3,450	3,110	3,597	3,400	3,400	-	
Paint Supplies	531117	14	-	-	1,000	500	(500)	
Program Supplies	531118	-	-	9	-	-	-	
Shop Supplies	531119	35,549	38,804	42,040	66,000	61,000	(5,000)	
Sign & Signal Supplies	531120	70	378	228	720	720	-	
Uniforms	531123	10,218	12,035	11,037	11,840	11,840	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Personal Protective Gear	531124	2,082	553	19	2,200	1,800	(400)	
Kerosene	532102	82	-	51	110	110	-	
LP Gas	532103	2,467	5,261	2,297	2,760	2,760	-	
Oil	532104	107,275	82,207	641	90,000	3,000	(87,000)	
Other Lubricants	532106	4,302	-	1,500	35,000	1,000	(34,000)	
Building & Grounds Supplies	533100	74	167	1,311	750	750	-	
Furniture, Equipment, Fixtures	533101	848	2,147	412	3,100	1,800	(1,300)	
Vehicle & Rolling Equip Parts	533102	1,317,156	1,583,166	1,463,692	1,464,240	1,500,000	35,760	
Tires & Tubes	533103	62,059	85,133	34,649	70,000	50,000	(20,000)	
Grants & Contributions	541106	-	-	15,000	-	-	-	
Conferences, Training, Travel	542102	19,213	5,870	6,097	20,000	20,000	(0)	
Dues & Memberships	542103	1,376	475	1,406	1,510	1,510	-	
Postage & Freight	542108	1,489	46	141	1,480	600	(880)	
Recording/Filing Fees/Permits	542110	460	3,750	-	-	-	-	
Mileage Reimbursement	542111	140	142	-	-	-	-	
Bad Debt Expense	542114	-	-	50,668	-	-	-	
Total Discretionary Expenses		2,149,027	2,449,882	2,378,744	2,387,770	2,387,655	(116)	0%
Fleet & Facilities								
City Facility Maint Services	522107	918	10,000	3,041	5,000	5,060	60	
Rental of Land & Buildings	524100	-	-	298,650	281,509	246,784	(34,725)	
Total Fleet & Facilities		918	10,000	301,691	286,509	251,844	(34,665)	-12%
Non-Discretionary Expenses								
City Accounting Services	521113	154,676	155,000	158,100	158,100	174,990	16,890	
City Inter Department Charges	521114	140,817	141,769	142,513	151,775	160,194	8,419	
City Information Tech Services	522109	85,473	99,242	96,898	88,756	91,836	3,081	
Electricity	523100	2,283	15,231	1,773	1,500	634	(866)	
Natural Gas	523103	5,468	3,092	2,644	3,100	900	(2,200)	
Liability Insurance	525104	18,454	24,251	24,323	27,398	17,708	(9,690)	
Property Insurance	525107	1,041	1,158	2,121	-	-	-	
Vehicle Insurance	525108	4,125	7,803	9,225	8,402	8,521	119	
Diesel Fuel	532100	2,336,742	2,218,738	1,820,960	2,596,180	1,882,310	(713,870)	
Gasoline Fuel	532101	1,368,891	1,312,318	954,844	1,379,650	1,123,075	(256,575)	
Total Non-Discretionary Expenses		4,117,969	3,978,603	3,213,401	4,414,861	3,460,168	(954,692)	-22%
Capital Outlay								
Vehicles, Equipment, Software	554000	4,905,390	2,177,432	7,322,996	5,015,991	4,749,991	(266,000)	
Controlled assets	556000	39,983	2,771	60,237	10,000	10,000	-	
Total Capital Outlay		4,945,373	2,180,203	7,383,234	5,025,991	4,759,991	(266,000)	-5%
Transfers Out								
Transfer Out-Inter	571100	1,765,423	-	-	-	-	-	
Transfer Out-Intra	571200	592,637	5,348,549	833,687	500,776	552,828	52,052	
Total Transfers Out		2,358,060	5,348,549	833,687	500,776	552,828	52,052	10%
Total Expenditures		16,556,836	16,997,048	17,170,804	16,020,834	14,776,003	(1,244,831)	-8%
Net Revenues over/(under) Expenditures		(380,774)	2,137,102	(299,309)	(528,163)	542,388	1,070,551	

FLEET - OPERATIONS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	21,726	-	-	-	
State Operating	422001	-	-	111	-	-	-	
Total Intergovernmental Grants		-	-	21,837	-	-	-	0%
Charges for Services								
Admin Charges - City Mgr Depts	431007	4,817,138	5,274,305	5,252,605	5,908,501	5,888,876	(19,625)	
Admin Charges - Commissions	431011	8,088	15,704	9,927	-	-	-	
Admin Charges - External	431012	11,753	2,765	2,820	87,156	54,570	(32,586)	
Total Charges for Services		4,836,979	5,292,773	5,265,352	5,995,657	5,943,446	(52,210)	-1%
Transfers In								
Operating Transfer In - Inter	483001	36,484	39,003	39,165	40,240	41,048	808	
Operating Transfer In - Intra	483002	592,637	540,372	760,909	500,776	552,828	52,052	
Total Transfers In		629,121	579,376	800,074	541,016	593,876	52,860	10%
Other Revenue								
Damage Recoveries	471004	57,147	20,359	17,152	-	-	-	
Other Miscellaneous Revenue	471005	-	95	30	-	-	-	
Interest / Div - Proprietary	481000	4,574	(1,658)	1,828	-	-	-	
Total Other Revenue		61,721	18,797	19,010	-	-	-	0%
Total Revenues		5,527,821	5,890,946	6,106,273	6,536,673	6,537,323	650	0%
Expenditures								
Personal Services								
Total Personal Services		2,985,489	3,029,812	3,060,048	3,404,927	3,363,517	(41,410)	-1%
Discretionary Expenses								
Advertising & Marketing	521100	19	-	-	-	-	-	
Health Services	521106	777	(350)	584	1,500	1,500	-	
Other Professional Services	521108	-	350	2,985	520	1,000	480	
External Banking/Financial Fee	521109	-	-	29	-	-	-	
Security Services	521110	35	-	-	160	160	-	
Computer Hardware	522100	-	-	2,046	190	500	310	
Computer Software Maintenance	522101	1,613	1,298	575	2,000	1,000	(1,000)	
IT Services - External	522102	24,063	25,136	26,377	26,000	34,784	8,784	
Radio Maintenance	522103	3,391	521	(226)	5,000	2,000	(3,000)	
Building & Grounds Services	522104	3,131	2,588	27,860	7,670	11,950	4,280	
Furniture, Equip, Fixture Serv	522105	3,703	1,512	3,638	1,500	1,500	-	
Vehicles & Rolling Equip Serv	522106	476,187	526,215	624,124	504,760	613,500	108,740	
Fiber Optic Network	523101	-	-	789	-	-	-	
Landfill Fees	523102	848	-	523	2,000	2,000	-	
Recycling Fees	523104	5,148	5,929	65	2,000	500	(1,500)	
Steam	523106	-	-	-	2,170	-	(2,170)	
Phone Services	523107	4,056	3,497	2,645	3,580	3,580	-	
Rental of Equip & Vehicles	524101	224	-	-	780	780	-	
Printing, Binding, & Duplicate	525102	2,383	1,833	1,674	2,520	1,700	(820)	
Awards & Recognition	531102	-	15	-	120	120	-	
Books & Subscriptions	531103	1,762	744	1,314	1,000	1,000	-	
Chemical Supplies	531104	4,688	8,362	9,054	4,190	4,190	-	
Computer Supplies	531106	161	-	174	250	250	-	
Equipment/Furniture/Fixtures	531109	14,609	18,363	17,068	16,750	15,850	(900)	
Office Supplies	531116	3,450	3,110	3,597	3,400	3,400	-	
Paint Supplies	531117	14	-	-	1,000	500	(500)	
Program Supplies	531118	-	-	9	-	-	-	
Shop Supplies	531119	35,549	38,804	41,602	65,000	60,000	(5,000)	
Sign & Signal Supplies	531120	70	378	228	720	720	-	
Uniforms	531123	10,218	12,035	11,037	11,840	11,840	-	
Personal Protective Gear	531124	2,082	553	19	2,200	1,800	(400)	
Kerosene	532102	82	-	51	110	110	-	
LP Gas	532103	2,467	5,261	2,297	2,760	2,760	-	
Oil	532104	107,275	82,207	641	90,000	3,000	(87,000)	
Other Lubricants	532106	4,302	-	704	35,000	1,000	(34,000)	
Building & Grounds Supplies	533100	74	167	(669)	750	750	-	
Furniture, Equipment, Fixtures	533101	848	2,147	400	3,100	1,800	(1,300)	
Vehicle & Rolling Equip Parts	533102	1,314,440	1,582,916	1,460,277	1,464,240	1,500,000	35,760	
Tires & Tubes	533103	62,059	85,133	34,649	70,000	50,000	(20,000)	
Conferences, Training, Travel	542102	19,213	5,870	6,097	20,000	20,000	(0)	
Dues & Memberships	542103	1,376	475	1,406	1,510	1,510	-	
Postage & Freight	542108	1,467	46	141	1,480	600	(880)	
Recording/Filing Fees/Permits	542110	300	3,750	-	-	-	-	
Mileage Reimbursement	542111	140	142	-	-	-	-	
Bad Debt Expense	542114	-	-	25,243	-	-	-	
Total Discretionary Expenses		2,112,226	2,419,008	2,309,026	2,357,770	2,357,655	(116)	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	2,591	-	-	-	
Rental of Land & Buildings	524100	-	-	298,650	281,509	246,784	(34,725)	
Total Fleet & Facilities		-	-	301,241	281,509	246,784	(34,725)	-12%
Non-Discretionary Expenses								
City Accounting Services	521113	143,927	155,000	158,100	158,100	174,990	16,890	
City Inter Department Charges	521114	137,446	140,534	142,513	149,675	158,094	8,419	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
City Information Tech Services	522109	85,473	99,242	96,898	88,756	91,836	3,081	
Electricity	523100	2,283	1,379	1,773	1,500	634	(866)	
Natural Gas	523103	5,468	3,092	2,644	3,100	900	(2,200)	
Liability Insurance	525104	16,354	24,251	24,323	27,398	17,708	(9,690)	
Property Insurance	525107	1,041	1,158	2,121	-	-	-	
Vehicle Insurance	525108	4,125	7,803	9,225	8,402	8,521	119	
Diesel Fuel	532100	4,086	3,933	2,815	4,680	3,510	(1,170)	
Gasoline Fuel	532101	22,650	9,269	5,804	10,150	8,575	(1,575)	
Total Non-Discretionary Expenses		422,853	445,661	446,216	451,761	464,768	13,008	3%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	-	24,991	24,991	-	
Controlled assets	556000	7,254	-	13,461	10,000	10,000	-	
Total Capital Outlay		7,254	-	13,461	34,991	34,991	-	0%
Total Expenditures		5,527,821	5,894,480	6,129,992	6,530,958	6,467,715	(63,243)	-1%
Net Revenues over/(under) Expenditures		-	(3,534)	(23,718)	5,715	69,608	63,893	

FLEET - DEPRECIATION RESERVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,208,581	3,659,819	4,587,192	4,884,747	5,540,452	655,705	
Admin Charges - Commissions	431011	-	787	712	-	-	-	
Admin Charges - External	431012	-	108	-	-	-	-	
Total Charges for Services		3,208,581	3,660,714	4,587,904	4,884,747	5,540,452	655,705	13%
Transfers In								
Operating Transfer In - Inter	483001	1,765,423	495,000	-	-	-	-	
Operating Transfer In - Intra	483002	-	4,808,176	72,778	-	-	-	
Total Transfers In		1,765,423	5,303,176	72,778	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	-	431,387	2,630,060	-	140,000	140,000	
Damage Recoveries	471004	-	-	15,946	-	-	-	
Capital Contributions	481003	1,459,817	-	26,866	-	-	-	
Sale of Fixed Assets	482001	299,847	6,700	401,000	-	-	-	
Total Other Revenue		1,759,663	438,087	3,073,872	-	140,000	140,000	100%
Total Revenues		6,733,668	9,401,977	7,734,554	4,884,747	5,680,452	795,705	16%
Expenditures								
Discretionary Expenses								
Computer Hardware	522100	337	-	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	18,179	17,271	2,021	-	-	-	
Building & Grounds Supplies	533100	-	-	1,980	-	-	-	
Vehicle & Rolling Equip Parts	533102	2,716	250	3,415	-	-	-	
Grants & Contributions	541106	-	-	15,000	-	-	-	
Total Discretionary Expenses		21,232	17,521	22,417	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	2,452	-	-	-	-	-	
Total Non-Discretionary Expenses		2,452	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	4,905,390	2,152,835	7,322,996	4,991,000	4,725,000	(266,000)	
Controlled assets	556000	32,729	2,771	46,777	-	-	-	
Total Capital Outlay		4,938,119	2,155,606	7,369,773	4,991,000	4,725,000	(266,000)	-5%
Transfers Out								
Transfer Out-Inter	571100	1,765,423	-	-	-	-	-	
Transfer Out-Intra	571200	592,637	5,348,549	823,687	490,776	516,828	26,052	
Total Transfers Out		2,358,060	5,348,549	823,687	490,776	516,828	26,052	5%
Total Expenditures		7,319,862	7,521,676	8,215,876	5,481,776	5,241,828	(239,948)	-4%
Net Revenues over/(under) Expenditures		(586,195)	1,880,301	(481,322)	(597,029)	438,624	1,035,653	

FLEET - FUEL

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	3,864,173	3,841,228	3,030,668	4,071,251	3,100,616	(970,635)	
Admin Charges - Commissions	431011	326	-	-	-	-	-	
Admin Charges - External	431012	50,075	-	-	-	-	-	
Total Charges for Services		3,914,574	3,841,228	3,030,668	4,071,251	3,100,616	(970,635)	-24%
Total Revenues		3,914,574	3,841,228	3,030,668	4,071,251	3,100,616	(970,635)	-24%
Expenditures								
Discretionary Expenses								
Computer Hardware	522100	862	-	-	-	-	-	
IT Services - External	522102	4,022	-	-	-	-	-	
Building & Grounds Services	522104	-	-	2,774	-	-	-	
Furniture, Equip, Fixture Serv	522105	7,915	11,038	16,386	28,000	28,000	-	
Phone Services	523107	2,584	2,315	1,470	1,000	1,000	-	
Equipment/Furniture/Fixtures	531109	6	-	-	-	-	-	
Shop Supplies	531119	-	-	438	1,000	1,000	-	
Other Lubricants	532106	-	-	796	-	-	-	
Furniture, Equipment, Fixtures	533101	-	-	13	-	-	-	
Postage & Freight	542108	22	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	160	-	-	-	-	-	
Bad Debt Expense	542114	-	-	25,424	-	-	-	
Total Discretionary Expenses		15,570	13,354	47,301	30,000	30,000	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	918	10,000	450	5,000	5,060	60	
Total Fleet & Facilities		918	10,000	450	5,000	5,060	60	1%
Non-Discretionary Expenses								
City Accounting Services	521113	8,297	-	-	-	-	-	
City Inter Department Charges	521114	3,371	1,235	-	2,100	2,100	-	
Electricity	523100	-	13,852	-	-	-	-	
Liability Insurance	525104	2,100	-	-	-	-	-	
Diesel Fuel	532100	2,332,656	2,214,806	1,818,145	2,591,500	1,878,800	(712,700)	
Gasoline Fuel	532101	1,346,241	1,303,050	949,040	1,369,500	1,114,500	(255,000)	
Total Non-Discretionary Expenses		3,692,665	3,532,942	2,767,185	3,963,100	2,995,400	(967,700)	-24%
Capital Outlay								
Vehicles, Equipment, Software	554000	-	24,597	-	-	-	-	
Total Capital Outlay		-	24,597	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	-	10,000	10,000	36,000	26,000	
Total Transfers Out		-	-	10,000	10,000	36,000	26,000	260%
Total Expenditures		3,709,153	3,580,893	2,824,936	4,008,100	3,066,460	(941,640)	-23%
Net Revenues over/(under) Expenditures		205,421	260,335	205,732	63,151	34,156	(28,995)	

The Finance Director is responsible for the Risk Management department ID.
Risk Management is the only section of this department ID.

Department Description

The **Risk Management** funds are used to track associated revenues and expenditures associated with the City's risks.

Risk management protects the City's assets through identifying and analyzing the City's exposures, evaluating the costs associated with the exposures, and implementing the most cost effective methods to minimize, transfer, or pay for risk.

Risk management coordinates preservation of City assets and public services through the City's insurance program, handles claims against the City, evaluates certificates of insurance and other risk transfer techniques for compliance with City requirements, and provides support to City departments by educating and offering solutions to reduce the impact of risk on the City's assets.

Statistics – *Did you know?*

- The City handled 147 liability claims, 230 vehicle related claims, 107 property damage claims, and reviewed 1,792 insurance certificates during FY 2015.
- The City spent $20.6M on health insurance claims during FY 2015.
- The percentages for the City's medical fund expenses for FY 2015 were 93% paid claims, 6% non-claims expense, and 1% wellness expense.
- The City Affordable Care Act fees for calendar year 2014 were $245K.

Recent Accomplishments

- Completion of Risk Management FY 2014 Report (December 2014).
- Participate as a member of the City's Safety Task Force (November 2014 - ongoing).
- Completion of Emergency Operations Center Operations and Planning for All Hazards training (March 2015).

Future Challenges & Opportunities

- Maintain excess flood insurance at a level which can be funded by the City in the future.
- Update the Risk Management Procedures and Operations manual.
- Implement a Risk Management Information System which would include software that will allow improved tracking of risk claims.

Goals, Objectives, Measures

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Make initial contact with claimant within 24 hours of notification of incident.				
Department Objective	Prompt response to claims made against City.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Percentage of initial contacts with claimant within 24 hours of notification of incident.	100%	90%	98%	100%	100%

City Goal - PROTECT CR - Provide quality services to increase neighborhood safety and keep moving forward with flood mitigation system.					
Department Goal	Billing for damages caused by third parties within 30 days of receiving notification of incident.				
Department Objective	City receiving funds for damage caused by third parties in a reasonable time.				
Objective Time Frame	In process to meet the target/goal before the start of the budget year				
Key Measure	**Target or Goal**	**FY 2014 Actual**	**FY 2015 Actual**	**FY 2016 Projected**	**FY 2017 Budgeted**
Damages billed to third party within 30 days of receiving information used for billing.	100%	80%	85%	100%	100%

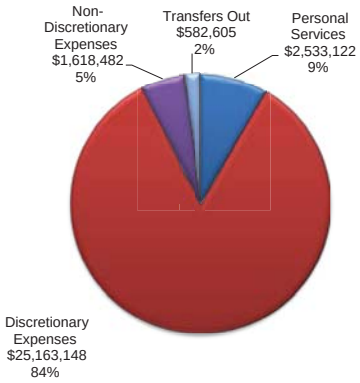
	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	29,354,362	27,972,849	29,854,876	1,882,027	7%
Expenditures					
Personal Services	4,213,168	1,546,717	2,533,122	986,405	
Discretionary	24,553,557	23,989,820	25,163,148	1,173,328	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,831,599	1,860,624	1,618,482	(242,142)	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	1,541,187	575,688	582,605	6,917	
	32,139,511	27,972,849	29,897,357	1,924,508	7%
Net	(2,785,148)	-	(42,481)	(42,481)	

Highlight of Budget Changes

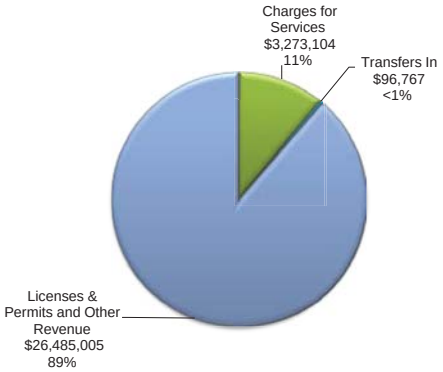
Liability and property fund expenses are decreasing $569K due to decreased premiums for property insurance coverage and a decrease in property loss expenditures and the limited liability loss risks. Included in the budget is $760K for excess flood insurance and national flood insurance program charges.

Workers compensation expenses are increasing $1M based on projected actuary losses, estimates of incurred but not yet reported, and an increase in payroll. Health fund expenses are increasing $1.4M.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,062,429	2,931,263	2,904,801	3,153,279	2,648,104	(505,175)	
Admin Charges - Commissions	431011	41,310	214,641	106,490	-	-	-	
Admin Charges - External	431012	698,503	625,917	645,104	617,000	625,000	8,000	
Total Charges for Services		2,802,242	3,771,821	3,656,395	3,770,279	3,273,104	(497,175)	-13%
Transfers In								
Operating Transfer In - Inter	483001	-	1,246,129	908,048	171,172	96,767	(74,405)	
Total Transfers In		-	1,246,129	908,048	171,172	96,767	(74,405)	-43%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	1,822	-	-	-	-	-	
Damage Recoveries	471004	76,944	9,741	22,492	-	-	-	
Other Miscellaneous Revenue	471005	21,248	14,758	1,149,209	-	-	-	
Insurance Premiums	471006	21,899,968	21,684,678	23,517,392	24,020,406	26,461,223	2,440,817	
Interest / Div - Proprietary	481000	105,216	1,230	100,826	10,992	23,782	12,790	
Total Other Revenue		22,105,198	21,710,407	24,789,919	24,031,398	26,485,005	2,453,607	10%
Total Revenues		24,907,439	26,728,357	29,354,362	27,972,849	29,854,876	1,882,027	7%
Expenditures								
Personal Services								
Regular Employees	511100	747	777	1,737	-	-	-	
Temporary/Seasonal Employees	511200	-	-	76	-	-	-	
Workers' Compensation	512500	654,953	1,637,680	4,211,079	1,546,717	2,533,122	986,405	
Other Employee Benefits	512600	143	119	276	-	-	-	
Total Personal Services		655,844	1,638,576	4,213,168	1,546,717	2,533,122	986,405	64%
Discretionary Expenses								
Advertising & Marketing	521100	8	-	-	-	-	-	
Consulting Services	521103	22,700	38,749	63,100	66,500	65,000	(1,500)	
Consulting & Technical Service	521104	2,394	-	-	-	-	-	
Health Services	521106	20,434,636	21,460,692	22,592,713	21,111,757	22,615,000	1,503,243	
Legal Services	521107	-	-	-	15,000	10,000	(5,000)	
Other Professional Services	521108	907,650	1,098,370	1,400,423	1,427,893	1,207,259	(220,634)	
External Banking/Financial Fee	521109	92	-	-	-	-	-	
Computer Software Maintenance	522101	-	-	-	5,000	10,000	5,000	
Building & Grounds Services	522104	100,008	-	-	100,000	100,000	-	
Vehicles & Rolling Equip Serv	522106	-	-	239	-	-	-	
Printing, Binding, & Duplicate	525102	-	397	66,803	2,500	70,000	67,500	
Other Insurance	525105	8,781	113,969	236,607	248,735	507,685	258,950	
Awards & Recognition	531102	-	-	36	-	-	-	
Books & Subscriptions	531103	148	-	-	1,500	1,500	-	
Program Supplies	531118	4,876	132	345	5,000	5,000	-	
Conferences, Training, Travel	542102	-	2,554	1,018	4,300	6,000	1,700	
Dues & Memberships	542103	385	746	1,364	1,300	1,300	-	
Settlement	542105	2,674,706	155,003	(140,916)	786,871	484,131	(302,740)	
Miscellaneous Costs	542107	68,179	346	305,928	213,364	80,173	(133,191)	
Postage & Freight	542108	90	29	-	100	100	-	
Recording/Filing Fees/Permits	542110	-	305	-	-	-	-	
Bad Debt Expense	542114	-	-	25,899	-	-	-	
Total Discretionary Expenses		24,224,653	22,871,293	24,553,557	23,989,820	25,163,148	1,173,328	5%
Non-Discretionary Expenses								
City Accounting Services	521113	37,150	26,200	26,724	26,724	29,582	2,858	
City Inter Department Charges	521114	-	-	-	3,900	3,900	-	
Electricity	523100	164	-	-	-	-	-	
Liability Insurance	525104	170,107	338,525	331,251	330,000	330,000	-	
Property Insurance	525107	1,076,195	1,684,778	1,469,637	1,500,000	1,255,000	(245,000)	
Vehicle Insurance	525108	1,789	3,093	3,986	-	-	-	
Total Non-Discretionary Expenses		1,285,405	2,052,597	1,831,599	1,860,624	1,618,482	(242,142)	-13%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Transfers Out								
Transfer Out-Inter	571100	576,233	549,860	1,541,187	575,688	582,605	6,917	
Total Transfers Out		576,233	549,860	1,541,187	575,688	582,605	6,917	1%
Total Expenditures		26,742,134	27,112,325	32,139,511	27,972,849	29,897,357	1,924,508	7%
Net Revenues over/(under) Expenditures		(1,834,695)	(383,968)	(2,785,148)	-	(42,481)	(42,481)	

LIABILITY & PROPERTY

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	2,062,429	2,931,263	2,904,801	3,153,279	2,648,104	(505,175)	
Admin Charges - Commissions	431011	41,310	214,641	106,490	-	-	-	
Admin Charges - External	431012	14,334	2,547	-	-	-	-	
Total Charges for Services		2,118,073	3,148,451	3,011,291	3,153,279	2,648,104	(505,175)	-16%
Transfers In								
Operating Transfer In - Inter	483001	-	1,246,129	908,048	171,172	96,767	(74,405)	
Total Transfers In		-	1,246,129	908,048	171,172	96,767	(74,405)	-43%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	549	-	-	-	-	-	
Damage Recoveries	471004	60,013	240	30	-	-	-	
Other Miscellaneous Revenue	471005	-	15	30	-	-	-	
Interest / Div - Proprietary	481000	49,323	17,871	45,561	9,564	20,595	11,031	
Total Other Revenue		109,884	18,126	45,621	9,564	20,595	11,031	115%
Total Revenues		2,227,957	4,412,706	3,964,960	3,334,015	2,765,466	(568,549)	-17%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	8	-	-	-	-	-	
Consulting Services	521103	1,450	1,600	1,450	3,000	1,500	(1,500)	
Health Services	521106	5	-	-	-	-	-	
Legal Services	521107	-	-	-	15,000	10,000	(5,000)	
Other Professional Services	521108	279,917	295,644	232,634	267,129	250,000	(17,129)	
Building & Grounds Services	522104	100,008	-	-	100,000	100,000	-	
Printing, Binding, & Duplicate	525102	-	8	-	-	-	-	
Other Insurance	525105	8,781	13,412	18,016	17,500	17,500	-	
Books & Subscriptions	531103	-	-	-	500	500	-	
Conferences, Training, Travel	542102	-	1,412	-	1,800	3,500	1,700	
Dues & Memberships	542103	385	96	714	650	650	-	
Settlement	542105	2,694,706	155,003	(140,916)	786,871	484,131	(302,740)	
Miscellaneous Costs	542107	-	246	-	1,000	1,000	-	
Postage & Freight	542108	90	29	-	100	100	-	
Recording/Filing Fees/Permits	542110	-	305	-	-	-	-	
Bad Debt Expense	542114	-	-	3,064	-	-	-	
Total Discretionary Expenses		3,085,349	467,756	114,962	1,193,550	868,881	(324,669)	-27%
Non-Discretionary Expenses								
City Accounting Services	521113	13,089	8,000	8,160	8,160	9,033	873	
Electricity	523100	164	-	-	-	-	-	
Liability Insurance	525104	170,107	338,525	331,251	330,000	330,000	-	
Property Insurance	525107	1,076,195	1,684,778	1,469,637	1,500,000	1,255,000	(245,000)	
Vehicle Insurance	525108	1,789	3,093	3,986	-	-	-	
Total Non-Discretionary Expenses		1,261,344	2,034,397	1,813,035	1,838,160	1,594,033	(244,127)	-13%
Transfers Out								
Transfer Out-Inter	571100	307,062	289,915	1,275,927	302,305	302,552	247	
Total Transfers Out		307,062	289,915	1,275,927	302,305	302,552	247	0%
Total Expenditures		4,653,754	2,792,067	3,203,924	3,334,015	2,765,466	(568,549)	-17%
Net Revenues over/(under) Expenditures		(2,425,797)	1,620,639	761,037	-	-	-	

WORKERS COMPENSATION

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Gain (Loss) on Sale of Invest	451002	284	-	-	-	-	-	
Damage Recoveries	471004	16,931	9,501	22,462	-	-	-	
Insurance Premiums	471006	2,851,728	2,743,226	3,079,427	3,540,406	4,557,373	1,016,967	
Interest / Div - Proprietary	481000	8,513	(4,275)	15,624	-	1,687	1,687	
Total Other Revenue		2,877,455	2,748,451	3,117,512	3,540,406	4,559,060	1,018,654	29%
Total Revenues		2,877,455	2,748,451	3,117,512	3,540,406	4,559,060	1,018,654	29%
Expenditures								
Personal Services								
Total Personal Services		655,844	1,638,576	4,213,168	1,546,717	2,533,122	986,405	64%
Discretionary Expenses								
Consulting Services	521103	-	-	-	1,000	1,000	-	
Consulting & Technical Service	521104	2,394	-	-	-	-	-	
Health Services	521106	810,825	829,294	809,676	1,700,000	1,700,000	-	
Other Professional Services	521108	2,423	550	17,361	5,000	25,000	20,000	
External Banking/Financial Fee	521109	92	-	-	-	-	-	
Computer Software Maintenance	522101	-	-	-	5,000	10,000	5,000	
Vehicles & Rolling Equip Serv	522106	-	-	239	-	-	-	
Books & Subscriptions	531103	148	-	-	1,000	1,000	-	
Conferences, Training, Travel	542102	-	1,142	1,018	2,500	2,500	-	
Settlement	542105	(20,000)	-	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	400	400	-	
Bad Debt Expense	542114	-	-	200	-	-	-	
Total Discretionary Expenses		795,882	830,986	828,493	1,714,900	1,739,900	25,000	1%
Non-Discretionary Expenses								
City Accounting Services	521113	11,304	5,300	5,406	5,406	5,985	579	
Total Non-Discretionary Expenses		11,304	5,300	5,406	5,406	5,985	579	11%
Transfers Out								
Transfer Out-Inter	571100	269,171	259,945	265,260	273,383	280,053	6,670	
Total Transfers Out		269,171	259,945	265,260	273,383	280,053	6,670	2%
Total Expenditures		1,732,201	2,734,807	5,312,327	3,540,406	4,559,060	1,018,654	29%
Net Revenues over/(under) Expenditures		1,145,255	13,644	(2,194,815)	-	-	-	

SELF FUNDED HEALTH INSURANCE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - External	431012	605,491	597,674	619,767	597,000	600,000	3,000	
Total Charges for Services		605,491	597,674	619,767	597,000	600,000	3,000	1%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	956	-	-	-	-	-	
Other Miscellaneous Revenue	471005	21,248	14,743	1,148,986	-	-	-	
Insurance Premiums	471006	18,142,010	18,036,312	19,534,645	19,580,000	20,998,850	1,418,850	
Interest / Div - Proprietary	481000	46,311	(11,848)	37,991	-	-	-	
Total Other Revenue		18,210,525	18,039,207	20,721,622	19,580,000	20,998,850	1,418,850	7%
Total Revenues		18,816,016	18,636,881	21,341,389	20,177,000	21,598,850	1,421,850	7%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	21,250	37,149	61,650	62,500	62,500	-	
Health Services	521106	18,803,281	19,902,956	20,914,174	18,548,157	20,000,000	1,451,843	
Other Professional Services	521108	577,318	671,369	1,095,306	1,100,764	876,259	(224,505)	
Printing, Binding, & Duplicate	525102	-	389	66,803	2,500	70,000	67,500	
Other Insurance	525105	-	100,557	218,591	231,235	490,185	258,950	
Awards & Recognition	531102	-	-	36	-	-	-	
Program Supplies	531118	4,876	132	345	5,000	5,000	-	
Dues & Memberships	542103	-	650	650	650	650	-	
Miscellaneous Costs	542107	68,179	100	305,928	211,964	78,773	(133,191)	
Bad Debt Expense	542114	-	-	22,102	-	-	-	
Total Discretionary Expenses		19,474,904	20,713,302	22,685,584	20,162,770	21,583,367	1,420,597	7%
Non-Discretionary Expenses								
City Accounting Services	521113	11,502	11,500	11,730	11,730	12,983	1,253	
City Inter Department Charges	521114	-	-	-	2,500	2,500	-	
Total Non-Discretionary Expenses		11,502	11,500	11,730	14,230	15,483	1,253	9%
Total Expenditures		19,486,405	20,724,802	22,697,314	20,177,000	21,598,850	1,421,850	7%
Net Revenues over/(under) Expenditures		(670,389)	(2,087,921)	(1,355,924)	-	-	-	

SELF FUNDED DENTAL INSURANCE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - External	431012	78,678	25,696	25,337	20,000	25,000	5,000	
Total Charges for Services		78,678	25,696	25,337	20,000	25,000	5,000	25%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	33	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	193	-	-	-	
Insurance Premiums	471006	906,231	905,140	903,321	900,000	905,000	5,000	
Interest / Div - Proprietary	481000	1,069	(517)	1,650	1,428	1,500	72	
Total Other Revenue		907,333	904,624	905,163	901,428	906,500	5,072	1%
Total Revenues		986,011	930,319	930,500	921,428	931,500	10,072	1%
Expenditures								
Discretionary Expenses								
Health Services	521106	820,526	728,442	868,863	863,600	915,000	51,400	
Other Professional Services	521108	47,993	130,807	55,122	55,000	56,000	1,000	
Bad Debt Expense	542114	-	-	533	-	-	-	
Total Discretionary Expenses		868,519	859,249	924,518	918,600	971,000	52,400	6%
Non-Discretionary Expenses								
City Accounting Services	521113	1,255	1,400	1,428	1,428	1,581	153	
City Inter Department Charges	521114	-	-	-	1,400	1,400	-	
Total Non-Discretionary Expenses		1,255	1,400	1,428	2,828	2,981	153	5%
Total Expenditures		869,774	860,649	925,946	921,428	973,981	52,553	6%
Net Revenues over/(under) Expenditures		116,237	69,670	4,554	-	(42,481)	(42,481)	

CAPITAL PROJECT FUNDS

Fund Description

Capital project funds account for expenses and resources related to the acquisition and construction of capital facilities, improvements, and other major fixed assets. These capital project funds are typically financed with revenue other than enterprise or internal service fund monies with the exception of storm sewer projects that are typically funded from storm sewer utility rates.

Capital project funds include these types of improvements:

- Public Works Streets, Storm Sewer, Bridges, Traffic, Downtown, Trails
- Parks, Recreation, Riverfront, Ushers Ferry, Aquatics
- Fire
- Forestry
- Police, Animal Control
- Veteran's Stadium
- Veteran's Memorial Building
- Library
- Urban Renewal
- 2008 Flood Recovery
- Flood Control System
- Information Technology
- Building Demolitions
- City Facilities
- Other Miscellaneous Improvements

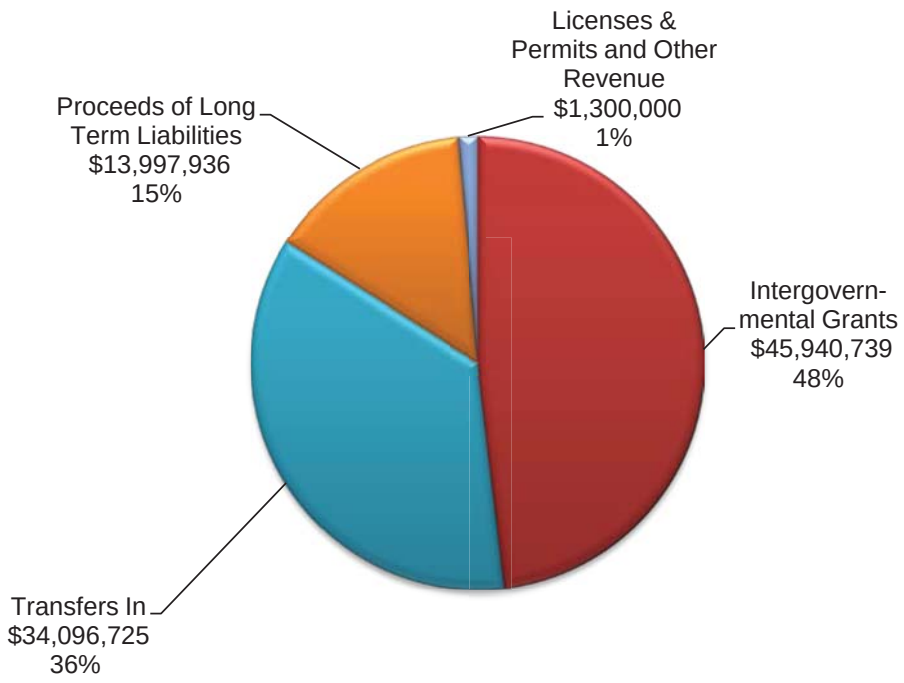
Capital Project Fund Highlights

FY 2017 capital project fund expenditures are decreasing by $533K to $113.7M. The largest budgeted expenditures are street improvements, 2008 flood recovery projects, and flood control system projects.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	129,599,225	111,165,411	95,335,400	(15,830,011)	-14%
Expenditures					
Personal Services	983,000	537,774	375,983	(161,791)	
Discretionary	23,253,378	2,208,838	18,304,881	16,096,043	
Fleet & Facilities	29,068	95,550	101,238	5,688	
Non-Discretionary	171,202	-	-	-	
Capital Outlay	59,901,821	108,965,243	93,269,006	(15,696,237)	
Debt Service	-	-	-	-	
Transfers Out	31,675,215	2,459,489	1,682,904	(776,585)	
	116,013,684	114,266,894	113,734,012	(532,882)	0%
Net	13,585,542	(3,101,483)	(18,398,612)	(15,297,129)	

Funding for expenditures in the FY 2017 capital project funds is illustrated below.

FUNDING SOURCES



$46M of FY 2017 expenditures will be funded with federal, state, or local grants. Transfers in include $2.5M from road use tax, $18M from streets local option sales tax, $9M from growth reinvestment initiative funds, $1M from tax increment financing, and $2M from storm sewer utility user fees for storm sewer projects. $14M is budgeted for funding from general obligation bonds. Of this, $5M is budgeted for ADA projects, $8M for annual City projects, and $1M for the flood control system. The balance of funding will come from cash on hand or assessment charges.

Infrastructure Funds

Infrastructure funds include street, bridge, storm sewer, traffic, and downtown projects. The expenditure budget for FY 2017 is $46.3M (net of transfers) which is a decrease of $2.7M from FY 2016 as streets, storm sewer, and traffic expenditure budgets decreased. Funding includes $18M of streets local option sales tax revenue, $3.6M of general obligation bonds, $9.9M of federal or state grants, $1.3M in assessment charges, $2M from storm sewer utility user fees for storm sewer projects, $2.5M from road use tax revenue, $1M from tax increment financing, and the balance from cash on hand. Below is a history of this area.

	FY2017 Budget	FY2016 Budget	FY2015 Budget	FY2014 Budget	FY2013 Budget
Improvements - Streets	$ 39,745,992	$ 40,130,266	$ 35,267,128	$ 20,503,278	$ 14,666,092
Improvements - Storm Sewer	2,525,000	3,619,000	1,654,675	500,000	500,000
Improvements - Bridge	1,691,667	1,677,728	1,909,000	885,577	500,000
Improvements - Traffic	1,842,000	3,439,600	1,727,585	1,389,350	1,537,000
Improvements - Downtown	527,042	120,000	100,000	413,000	1,165,000
	$ 46,331,701	$ 48,986,594	$ 40,658,388	$ 23,691,205	$ 18,368,092

Non-Infrastructure Funds

Non-infrastructure funds include areas such as park and recreation, fire, police, forestry, veterans stadium, library, trail, information technology, and city facility improvement projects. The expenditure budget for FY 2017 is $12.6M which is an increase of $4.8M from FY 2016 (net of transfers). The main projects included in FY 2017 budget are a fire rescue truck, fire station alerting system, ADA compliance, facility improvements, information technology, library books, street trees, and parks and recreational improvements.

Funding includes issuing $9.4M of general obligation bonds, $1.1M of federal grants, $250K from the general fund (including veterans memorial transfer), and cash on hand.

2008 Flood Recovery Fund

Overall the 2008 flood expenditure budget is decreasing $12.3M to $35M as many projects are coming to completion. Some of the larger FY 2017 flood recovery projects include the Quaker Floodwall, sanitary sewer repairs, and single family / multi-family construction. Below is a history of the 2008 flood recovery fund expenditures, net of transfers.

FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)
132,645,082	93,223,269	42,342,521	47,331,684	35,030,864	(12,300,820)

As of December 2015, there were currently no outstanding appeals with FEMA. Two large projects had non-FEMA deficits pending. They are historical tax credits of $7.1M (once the tax credits are received the City will start to be reimbursed for construction costs) and $4.5M relating to vets memorial (which is net of what the City expects to receive in state revenue).

Flood Control System

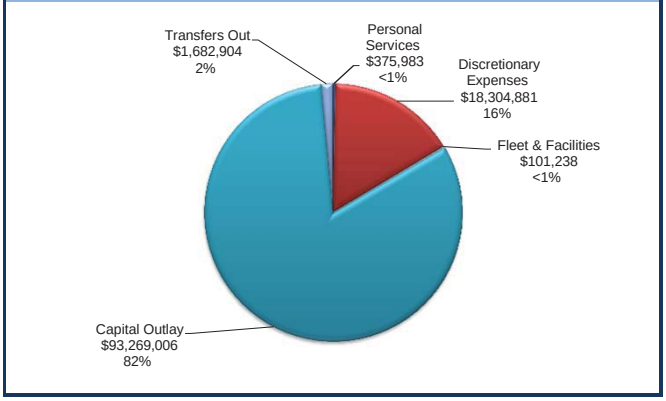
$18.1M is budgeted for flood control system projects. Funding includes $9M from growth reinvestment initiative funds and $1M from general obligation bonds. FY 2017 is year 3 of a twenty year agreement with the State of Iowa for receiving growth reinvestment initiative revenue. This revenue will be received to a special revenue fund and transferred to specific projects in capital improvement funds. The grant application cost is $570.4M. The proposed mitigation system includes construction of 6.24 miles of levee and floodwalls (permanent and removable), 11 pump stations, 21 roadway and railroad gate closures, improvements to a flood prone bridge (elevation of approaches), and design of a second river crossing.

Capital Project Fund Highlights

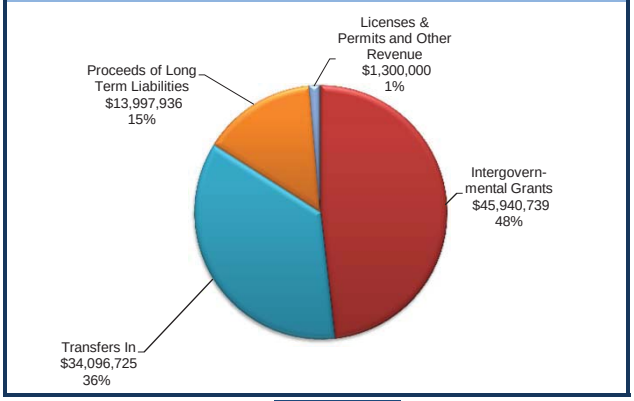
On subsequent pages is the financial report summarizing capital project funds as well as financial reports for each individual capital project fund.

The reports in this section do not contain enterprise or internal service capital project funds. These reports can be found in the enterprise and internal service fund sections of this book.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	74,734,431	54,750,862	25,782,283	-	17,864,281	17,864,281	
Federal Capital	421003	37,914,195	32,248,010	15,330,197	45,002,138	18,514,800	(26,487,338)	
State Operating	422001	4,782,036	1,595,411	5,695,316	-	-	-	
State Capital	422002	15,473,785	11,422,380	869,080	4,075,053	9,561,659	5,486,605	
Local Govt Grants	423000	2,256,844	1,031,140	616,535	6,500	-	(6,500)	
Community Credits	423001	-	-	208	-	-	-	
Total Intergovernmental Grants		135,161,292	101,047,803	48,293,619	49,083,691	45,940,739	(3,142,952)	-6%
Charges for Services								
Recording Fees	431002	-	57	-	-	-	-	
Zoning & Subdivision Fees	431004	22,174	36,335	54,212	-	-	-	
Sale of Maps / Publications	431005	200	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	99,793	-	-	-	-	-	
Property Assessments	431008	154,488	761	341	-	-	-	
Other Charges for Services	431010	-	-	5,225	-	-	-	
Admin Charges - External	431012	10,941	5,390	12,340	-	-	-	
Total Charges for Services		287,596	42,543	72,118	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	41,756,079	18,405,558	39,844,816	38,082,230	33,071,139	(5,011,092)	
Operating Transfer In - Intra	483002	26,496,408	31,509,564	25,254,050	1,630,490	1,025,586	(604,904)	
Total Transfers In		68,252,487	49,915,122	65,098,867	39,712,720	34,096,725	(5,615,995)	-14%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	7,842,000	4,105,000	12,830,000	19,636,000	13,997,936	(5,638,064)	
Premiums on Bonds Sold	485005	83,474	-	-	-	-	-	
TIF GO Bond Proceeds	485008	1,898,000	60,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		9,823,474	4,165,000	12,830,000	19,636,000	13,997,936	(5,638,064)	-29%
Other Revenue								
Interest/Div - Nonproprietary	451000	112,298	63,434	146,664	-	-	-	
Penalties	451001	3,191	1,162	531	-	-	-	
Gain (Loss) on Sale of Invest	451002	915	-	-	-	-	-	
Land Rental	461000	16,506	16,646	16,234	-	-	-	
Contributions & Donations	471002	55,625	2,663,751	1,166,494	613,000	-	(613,000)	
Damage Recoveries	471004	-	16,820	-	-	-	-	
Other Miscellaneous Revenue	471005	185,672	863,376	439,465	-	-	-	
Special Assessment Charges	471008	1,157,902	1,807,048	233,076	2,120,000	1,300,000	(820,000)	
Interest / Div - Proprietary	481000	-	82	535	-	-	-	
Settlement Reimbursement	481002	286,768	36,544	214,501	-	-	-	
Capital Contributions	481003	4,364,883	1,630,462	774,200	-	-	-	
Sale of Fixed Assets	482001	298,245	705,034	312,923	-	-	-	
Total Other Revenue		6,482,005	7,804,358	3,304,622	2,733,000	1,300,000	(1,433,000)	-52%
Total Revenues		220,006,853	162,974,827	129,599,225	111,165,411	95,335,400	(15,830,011)	-14%
Expenditures								
Personal Services								
Total Personal Services		1,226,654	876,901	983,000	537,774	375,983	(161,791)	-30%
Discretionary Expenses								
Advertising & Marketing	521100	14,661	12,414	5,257	-	-	-	
Architectural Services	521101	1,493,586	758,751	211,255	-	-	-	
Consulting Services	521103	292,796	323,784	257,927	-	-	-	
Consulting & Technical Service	521104	3,044,049	1,741,267	1,005,308	-	-	-	
External Contracted Labor	521105	30,569	13,534	458,321	-	-	-	
Health Services	521106	236	140	88	-	-	-	
Legal Services	521107	29	32,154	1,000	-	-	-	
Other Professional Services	521108	8,721,465	2,988,290	2,149,784	-	-	-	
Security Services	521110	377	48	-	-	-	-	
Management Services	521111	(61,986)	-	-	-	-	-	
Computer Hardware	522100	113,595	7,432	32,751	-	-	-	
Computer Software Maintenance	522101	6,686	(413)	201,028	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
IT Services - External	522102	225,912	503	68,515	-	-	-	
Building & Grounds Services	522104	6,356,370	2,945,630	466,031	-	-	-	
Furniture, Equip, Fixture Serv	522105	24,950	23,402	(191,834)	-	-	-	
NonCapitalized Project Expense	522110	179,614	269,540	1,164,666	-	-	-	
Landfill Fees	523102	950	436	735	-	-	-	
Recycling Fees	523104	190	252	-	-	-	-	
Phone Services	523107	6,101	3,940	-	-	-	-	
Water	523108	3,799	4,823	849	-	-	-	
Rental of Equip & Vehicles	524101	44	600	5,343	-	-	-	
Appraisal, Recording, Abstract	525100	18,427	8,127	23,107	-	-	-	
Printing, Binding, & Duplicate	525102	151,043	19,552	6,787	-	-	-	
Other Insurance	525105	31,112	-	-	-	-	-	
Other Purchased Services	525106	-	-	900	-	-	-	
Awards & Recognition	531102	280	-	2,224	-	-	-	
Books & Subscriptions	531103	2,161,341	760,093	490,513	500,000	500,000	-	
Chemical Supplies	531104	-	6,063	246,190	-	-	-	
Cleaning & Janitorial Supplies	531105	2,621	2,101	-	-	-	-	
Computer Supplies	531106	132,979	240,653	223,492	-	-	-	
Equipment/Furniture/Fixtures	531109	2,551,828	1,902,256	258,583	44,650	-	(44,650)	
Photography Supplies	531110	-	252	-	-	-	-	
Landscaping Materials	531112	134,966	304,130	292,028	6,500	150,000	143,500	
Miscellaneous Supplies	531114	1,222	-	27	-	-	-	
Musical & Instruments	531115	-	(998)	-	-	-	-	
Office Supplies	531116	3,908	3,094	31,473	-	-	-	
Paint Supplies	531117	276	-	-	-	-	-	
Program Supplies	531118	3,700	1,788	1,212	-	-	-	
Shop Supplies	531119	4,206	3,773	4,419	-	-	-	
Sign & Signal Supplies	531120	3,355	6,130	2,078	-	-	-	
Street & Sewer Materials	531121	25,556	-	-	-	-	-	
Uniforms	531123	2,765	-	-	-	-	-	
Personal Protective Gear	531124	(1,348)	85	-	-	-	-	
Building & Grounds Supplies	533100	2,912	17,974	6,930	-	-	-	
Furniture, Equipment, Fixtures	533101	88	3,019	3,148	-	-	-	
Vehicle & Rolling Equip Parts	533102	271	-	-	-	-	-	
HAP Occupied Units	541100	9,826	-	-	-	-	-	
Moving Costs	541104	-	-	16,485	-	-	-	
Grants	541105	20,040,184	17,634,555	15,749,413	-	-	-	
Grants & Contributions	541106	5,965,661	153,564	25,306	1,657,688	17,654,881	15,997,193	
Conferences, Training, Travel	542102	6,014	3,496	6,264	-	-	-	
Dues & Memberships	542103	13	90	-	-	-	-	
Entertainment Expense	542104	24	818	-	-	-	-	
Settlement	542105	33,337	-	-	-	-	-	
Licensing Fees	542106	-	2,280	30	-	-	-	
Miscellaneous Costs	542107	350	20,035	-	-	-	-	
Postage & Freight	542108	7,219	2,914	6,056	-	-	-	
Property Tax	542109	30,040	21,519	11,814	-	-	-	
Recording/Filing Fees/Permits	542110	7,813	37,312	2,978	-	-	-	
Mileage Reimbursement	542111	2,603	1,720	707	-	-	-	
Right of Way / Easement Acq	542112	385,167	-	-	-	-	-	
Bad Debt Expense	542114	-	8,118	4,190	-	-	-	
Total Discretionary Expenses		52,173,754	30,291,039	23,253,378	2,208,838	18,304,881	16,096,043	729%
Fleet & Facilities								
City Facility Maint Services	522107	186,934	118,225	17,542	95,550	101,238	5,688	
City Fleet Services	522108	-	1,160	-	-	-	-	
Rental of Land & Buildings	524100	664,199	239,958	11,526	-	-	-	
City Fleet Rental Charges	524102	115	-	-	-	-	-	
Total Fleet & Facilities		851,248	359,343	29,068	95,550	101,238	5,688	6%
Non-Discretionary Expenses								
City Accounting Services	521113	73,968	119,161	(1)	-	-	-	
City Inter Department Charges	521114	7,164	-	-	-	-	-	
Electricity	523100	130,605	(81,192)	171,339	-	-	-	
Natural Gas	523103	34,716	25,596	634	-	-	-	
Property Insurance	525107	84,840	1,414	-	-	-	-	
Diesel Fuel	532100	-	-	(770)	-	-	-	
Gasoline Fuel	532101	305	22	-	-	-	-	
Total Non-Discretionary Expenses		331,597	65,002	171,202	-	-	-	0%
Capital Outlay								
Land	551000	13,400,168	3,146,205	5,722,070	-	50,000	50,000	
Buildings	552000	66,347,996	36,137,672	6,339,727	19,086,599	3,510,762	(15,575,837)	
Improvements Other than Bldgs	553000	39,012,592	48,032,620	45,927,109	89,178,644	88,533,244	(645,400)	
Vehicles, Equipment, Software	554000	2,171,298	1,538,478	1,909,958	700,000	1,175,000	475,000	
Controlled assets	556000	1,415	54,943	2,958	-	-	-	
Total Capital Outlay		120,933,468	88,909,918	59,901,821	108,965,243	93,269,006	(15,696,237)	-14%
Debt Service								
Other Debt Interest Expense	561003	(103,065)	-	-	-	-	-	
Total Debt Service		(103,065)	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	6,910,875	14,095,102	6,421,165	828,999	657,318	(171,681)	
Transfer Out-Intra	571200	26,496,408	31,509,564	25,254,050	1,630,490	1,025,586	(604,904)	
Total Transfers Out		33,407,283	45,604,666	31,675,215	2,459,489	1,682,904	(776,585)	-32%
Total Expenditures		208,820,939	166,106,869	116,013,684	114,266,894	113,734,012	(532,882)	0%
Net Revenues over/(under) Expenditures		11,185,914	(3,132,042)	13,585,542	(3,101,483)	(18,398,612)	(15,297,129)	

STREET IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	9,456	-	-	-	-	
Federal Capital	421003	802,580	874,350	1,723,160	7,093,200	7,299,800	206,600	
State Capital	422002	276,294	1,044,371	251,799	806,000	1,682,500	876,500	
Local Govt Grants	423000	-	-	583,835	-	-	-	
Total Intergovernmental Grants		1,078,874	1,928,178	2,558,794	7,899,200	8,982,300	1,083,100	14%
Charges for Services								
Sale of Maps / Publications	431005	200	-	-	-	-	-	
Admin Charges - City Mgr Depts	431007	81,619	-	-	-	-	-	
Admin Charges - External	431012	323	-	-	-	-	-	
Total Charges for Services		82,142	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,838,573	397,135	14,494,247	18,820,900	20,708,580	1,887,680	
Operating Transfer In - Intra	483002	8,088,190	14,460,865	7,694,151	-	-	-	
Total Transfers In		9,926,763	14,858,000	22,188,398	18,820,900	20,708,580	1,887,680	10%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	4,965,526	1,535,000	-	6,850,000	3,192,936	(3,657,064)	
Premiums on Bonds Sold	485005	83,474	-	-	-	-	-	
TIF GO Bond Proceeds	485008	1,398,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		6,447,000	1,535,000	-	6,850,000	3,192,936	(3,657,064)	-53%
Other Revenue								
Interest/Div - Nonproprietary	451000	94,780	59,856	89,736	-	-	-	
Penalties	451001	3,191	1,005	531	-	-	-	
Gain (Loss) on Sale of Invest	451002	569	-	-	-	-	-	
Land Rental	461000	16,494	16,634	16,214	-	-	-	
Contributions & Donations	471002	-	-	-	5,000	-	(5,000)	
Special Assessment Charges	471008	1,088,022	1,675,486	204,747	2,070,000	1,300,000	(770,000)	
Capital Contributions	481003	913,715	903,663	452,959	-	-	-	
Total Other Revenue		2,116,771	2,656,644	764,186	2,075,000	1,300,000	(775,000)	-37%
Total Revenues		19,651,550	20,977,821	25,511,378	35,645,100	34,183,816	(1,461,284)	-4%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	34,108	9,150	6,825	-	-	-	
Consulting & Technical Service	521104	120	-	-	-	-	-	
Legal Services	521107	29	-	-	-	-	-	
Other Professional Services	521108	2,987	4,938	2,150	-	-	-	
Building & Grounds Services	522104	3,690	2,650	-	-	-	-	
NonCapitalized Project Expense	522110	85,774	159,901	1,092,775	-	-	-	
Appraisal, Recording, Abstract	525100	1,400	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	3	41	1	-	-	-	
Landscaping Materials	531112	20,838	-	-	-	-	-	
Street & Sewer Materials	531121	25,025	-	-	-	-	-	
Settlement	542105	33,337	-	-	-	-	-	
Postage & Freight	542108	2,256	1,472	4,027	-	-	-	
Property Tax	542109	12,294	12,434	11,814	-	-	-	
Bad Debt Expense	542114	-	-	1,998	-	-	-	
Total Discretionary Expenses		221,861	190,586	1,119,590	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	552	-	-	-	-	-	
Total Fleet & Facilities		552	-	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	1,221	44	-	-	-	-	
Natural Gas	523103	2,306	44	-	-	-	-	
Total Non-Discretionary Expenses		3,527	88	-	-	-	-	0%
Capital Outlay								
Land	551000	336,936	382,366	561,732	-	-	-	
Improvements Other than Bldgs	553000	10,705,076	11,767,501	23,930,879	40,130,266	39,745,992	(384,274)	
Total Capital Outlay		11,042,011	12,149,867	24,492,610	40,130,266	39,745,992	(384,274)	-1%
Transfers Out								
Transfer Out-Inter	571100	400,550	235,089	178,265	-	-	-	
Transfer Out-Intra	571200	8,064,852	11,944,545	9,816,529	-	-	-	
Total Transfers Out		8,465,401	12,179,635	9,994,793	-	-	-	0%
Total Expenditures		19,733,353	24,520,176	35,606,993	40,130,266	39,745,992	(384,274)	-1%
Net Revenues over/(under) Expenditures		(81,803)	(3,542,354)	(10,095,615)	(4,485,166)	(5,562,176)	(1,077,010)	

STORM SEWER IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	20,259	49,549	-	-	-	
Federal Capital	421003	1,470,739	5,791,837	431,923	845,000	-	(845,000)	
State Capital	422002	-	-	-	404,000	-	(404,000)	
Total Intergovernmental Grants		1,470,739	5,812,096	481,472	1,249,000	-	(1,249,000)	-100%
Charges for Services								
Zoning & Subdivision Fees	431004	22,174	36,335	54,212	-	-	-	
Total Charges for Services		22,174	36,335	54,212	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	629,767	3,975,455	1,300,000	2,000,000	700,000	
Operating Transfer In - Intra	483002	1,270,375	680,191	2,868,992	1,070,000	-	(1,070,000)	
Total Transfers In		1,270,375	1,309,958	6,844,447	2,370,000	2,000,000	(370,000)	-16%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	500,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		500,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,181	(2,197)	4,566	-	-	-	
Gain (Loss) on Sale of Invest	451002	92	-	-	-	-	-	
Capital Contributions	481003	857,543	726,799	321,242	-	-	-	
Total Other Revenue		861,816	724,602	325,808	-	-	-	0%
Total Revenues		4,125,104	7,882,990	7,705,939	3,619,000	2,000,000	(1,619,000)	-45%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	11,977	59,784	84,842	-	-	-	
Other Professional Services	521108	-	-	9,000	-	-	-	
NonCapitalized Project Expense	522110	12,009	7,117	44,816	-	-	-	
Grants & Contributions	541106	-	148,464	25,306	-	-	-	
Postage & Freight	542108	311	62	243	-	-	-	
Total Discretionary Expenses		24,297	215,426	164,207	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	127	67	-	-	-	-	
Total Non-Discretionary Expenses		127	67	-	-	-	-	0%
Capital Outlay								
Land	551000	11,116	522	8,222	-	-	-	
Improvements Other than Bldgs	553000	5,991,366	4,829,673	3,395,900	3,619,000	2,525,000	(1,094,000)	
Total Capital Outlay		6,002,482	4,830,195	3,404,122	3,619,000	2,525,000	(1,094,000)	-30%
Transfers Out								
Transfer Out-Intra	571200	1,482,286	660,749	3,054,266	1,070,000	-	(1,070,000)	
Total Transfers Out		1,482,286	660,749	3,054,266	1,070,000	-	(1,070,000)	-100%
Total Expenditures		7,509,192	5,706,437	6,622,596	4,689,000	2,525,000	(2,164,000)	-46%
Net Revenues over/(under) Expenditures		(3,384,087)	2,176,553	1,083,343	(1,070,000)	(525,000)	545,000	

BRIDGE IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	120,557	52,545	491,481	300,000	500,000	200,000	
State Capital	422002	(119,500)	-	59,180	-	-	-	
Total Intergovernmental Grants		1,057	52,545	550,661	300,000	500,000	200,000	67%
Transfers In								
Operating Transfer In - Inter	483001	-	-	471,434	250,000	500,000	250,000	
Operating Transfer In - Intra	483002	15,911	2,372,916	1,400,133	-	200,000	200,000	
Total Transfers In		15,911	2,372,916	1,871,568	250,000	700,000	450,000	180%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	500,000	350,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		500,000	350,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,978	(784)	5,219	-	-	-	
Gain (Loss) on Sale of Invest	451002	138	-	-	-	-	-	
Total Other Revenue		5,116	(784)	5,219	-	-	-	0%
Total Revenues		522,084	2,774,678	2,427,447	550,000	1,200,000	650,000	118%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	-	7,515	-	-	-	
Building & Grounds Services	522104	70	-	-	-	-	-	
NonCapitalized Project Expense	522110	2,288	222	43	-	-	-	
Postage & Freight	542108	78	64	217	-	-	-	
Bad Debt Expense	542114	-	-	400	-	-	-	
Total Discretionary Expenses		2,436	286	8,175	-	-	-	0%
Capital Outlay								
Land	551000	-	-	32,449	-	-	-	
Improvements Other than Bldgs	553000	242,819	863,035	2,932,629	1,677,728	1,691,667	13,939	
Total Capital Outlay		242,819	863,035	2,965,078	1,677,728	1,691,667	13,939	1%
Transfers Out								
Transfer Out-Intra	571200	195	2,992,221	61,294	-	200,000	200,000	
Total Transfers Out		195	2,992,221	61,294	-	200,000	200,000	100%
Total Expenditures		245,449	3,855,542	3,034,547	1,677,728	1,891,667	213,939	13%
Net Revenues over/(under) Expenditures		276,635	(1,080,863)	(607,100)	(1,127,728)	(691,667)	436,061	

TRAFFIC IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	6,756	35,535	-	523,600	440,000	(83,600)	
State Capital	422002	-	110,672	48,791	185,000	-	(185,000)	
Total Intergovernmental Grants		6,756	146,207	48,791	708,600	440,000	(268,600)	-38%
Charges for Services								
Admin Charges - City Mgr Depts	431007	6,792	-	-	-	-	-	
Admin Charges - External	431012	-	4,390	-	-	-	-	
Total Charges for Services		6,792	4,390	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	111,937	-	240,000	240,000	
Operating Transfer In - Intra	483002	1,188,605	478,512	3,687,889	-	90,000	90,000	
Total Transfers In		1,188,605	478,512	3,799,826	-	330,000	330,000	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	480,000	90,000	-	-	375,000	375,000	
TIF GO Bond Proceeds	485008	-	60,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		480,000	150,000	-	-	375,000	375,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,519	5,879	9,956	-	-	-	
Penalties	451001	-	157	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	105	-	-	-	-	-	
Special Assessment Charges	471008	69,880	7,233	6,761	50,000	-	(50,000)	
Total Other Revenue		74,504	13,269	16,717	50,000	-	(50,000)	-100%
Total Revenues		1,756,657	792,378	3,865,334	758,600	1,145,000	386,400	51%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	88	-	-	-	-	-	
NonCapitalized Project Expense	522110	19,656	1,551	-	-	-	-	
Shop Supplies	531119	127	-	-	-	-	-	
Sign & Signal Supplies	531120	1,735	5,353	2,078	-	-	-	
Street & Sewer Materials	531121	446	-	-	-	-	-	
Postage & Freight	542108	230	100	199	-	-	-	
Total Discretionary Expenses		22,282	7,004	2,277	-	-	-	0%
Capital Outlay								
Land	551000	-	-	18,022	-	-	-	
Improvements Other than Bldgs	553000	1,452,862	375,301	847,578	3,439,600	1,842,000	(1,597,600)	
Vehicles, Equipment, Software	554000	-	-	466,239	-	-	-	
Total Capital Outlay		1,452,862	375,301	1,331,839	3,439,600	1,842,000	(1,597,600)	-46%
Transfers Out								
Transfer Out-Intra	571200	319,938	1,577,910	2,587,807	-	90,000	90,000	
Total Transfers Out		319,938	1,577,910	2,587,807	-	90,000	90,000	100%
Total Expenditures		1,795,083	1,960,215	3,921,923	3,439,600	1,932,000	(1,507,600)	-44%
Net Revenues over/(under) Expenditures		(38,425)	(1,167,837)	(56,590)	(2,681,000)	(787,000)	1,894,000	

PARK IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
State Capital	422002	1,371,593	635,890	-	-	-	-	
Local Govt Grants	423000	-	-	12,700	-	-	-	
Community Credits	423001	-	-	208	-	-	-	
Total Intergovernmental Grants		1,371,593	635,890	12,908	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,170,131	520,000	1,349,779	-	-	-	
Operating Transfer In - Intra	483002	315,104	233,646	497,298	-	-	-	
Total Transfers In		1,485,235	753,646	1,847,077	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	87,000	480,000	60,000	475,000	400,000	(75,000)	
Total Proceeds of Long Term Liabilities		87,000	480,000	60,000	475,000	400,000	(75,000)	-16%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,094	96	1,283	-	-	-	
Gain (Loss) on Sale of Invest	451002	(81)	-	-	-	-	-	
Contributions & Donations	471002	5,589	235,878	546,914	550,000	-	(550,000)	
Other Miscellaneous Revenue	471005	216	-	-	-	-	-	
Capital Contributions	481003	631,003	-	-	-	-	-	
Sale of Fixed Assets	482001	-	-	1	-	-	-	
Total Other Revenue		637,822	235,974	548,198	550,000	-	(550,000)	-100%
Total Revenues		3,581,650	2,105,510	2,468,182	1,025,000	400,000	(625,000)	-61%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	178	-	64	-	-	-	
Other Professional Services	521108	-	68,200	93,139	-	-	-	
Building & Grounds Services	522104	9,690	19,683	769	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	998	-	-	-	-	
NonCapitalized Project Expense	522110	4,920	375	7,660	-	-	-	
Landfill Fees	523102	-	-	258	-	-	-	
Rental of Equip & Vehicles	524101	-	-	5,343	-	-	-	
Appraisal, Recording, Abstract	525100	-	300	870	-	-	-	
Printing, Binding, & Duplicate	525102	352	-	-	-	-	-	
Chemical Supplies	531104	-	3,302	-	-	-	-	
Equipment/Furniture/Fixtures	531109	10,905	2,909	1,006	-	-	-	
Landscaping Materials	531112	4,221	2,096	9,670	-	-	-	
Paint Supplies	531117	276	-	-	-	-	-	
Shop Supplies	531119	-	111	449	-	-	-	
Building & Grounds Supplies	533100	1	11,221	3,762	-	-	-	
Furniture, Equipment, Fixtures	533101	54	-	-	-	-	-	
Total Discretionary Expenses		30,596	109,195	122,989	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	523	-	-	-	-	-	
Total Non-Discretionary Expenses		523	-	-	-	-	-	0%
Capital Outlay								
Land	551000	1,580,136	-	630	-	50,000	50,000	
Buildings	552000	55,150	368,003	198,760	-	-	-	
Improvements Other than Bldgs	553000	4,808,467	643,457	742,849	1,734,000	380,000	(1,354,000)	
Vehicles, Equipment, Software	554000	20,000	40,000	31,444	-	-	-	
Total Capital Outlay		6,463,754	1,051,461	973,684	1,734,000	430,000	(1,304,000)	-75%
Transfers Out								
Transfer Out-Inter	571100	214,195	67,098	-	-	-	-	
Transfer Out-Intra	571200	91,604	142,134	497,298	-	-	-	
Total Transfers Out		305,799	209,232	497,298	-	-	-	0%
Total Expenditures		6,800,672	1,369,887	1,593,970	1,734,000	430,000	(1,304,000)	-75%
Net Revenues over/(under) Expenditures		(3,219,022)	735,623	874,212	(709,000)	(30,000)	679,000	

FIRE IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
State Capital	422002	269,875	1,320,129	-	-	-	-	
Total Intergovernmental Grants		269,875	1,320,129	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	289,968	149,808	-	-	-	
Operating Transfer In - Intra	483002	26,669	335,370	99,230	-	-	-	
Total Transfers In		26,669	625,338	249,038	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	700,000	700,000	700,000	1,300,000	600,000	
Total Proceeds of Long Term Liabilities		-	700,000	700,000	700,000	1,300,000	600,000	86%
Other Revenue								
Interest/Div - Nonproprietary	451000	(399)	63	3	-	-	-	
Gain (Loss) on Sale of Invest	451002	4	-	-	-	-	-	
Sale of Fixed Assets	482001	-	-	2,250	-	-	-	
Total Other Revenue		(395)	63	2,253	-	-	-	0%
Total Revenues		296,150	2,645,530	951,291	700,000	1,300,000	600,000	86%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	1,152	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	14,874	-	-	-	
Postage & Freight	542108	-	-	11	-	-	-	
Total Discretionary Expenses		1,152	-	14,885	-	-	-	0%
Capital Outlay								
Buildings	552000	420,559	1,718,249	101,494	-	600,000	600,000	
Improvements Other than Bldgs	553000	17,035	-	-	-	-	-	
Vehicles, Equipment, Software	554000	-	977,294	668,002	700,000	700,000	-	
Total Capital Outlay		437,593	2,695,544	769,496	700,000	1,300,000	600,000	86%
Transfers Out								
Transfer Out-Intra	571200	26,669	335,370	99,230	-	-	-	
Total Transfers Out		26,669	335,370	99,230	-	-	-	0%
Total Expenditures		465,415	3,030,914	883,611	700,000	1,300,000	600,000	86%
Net Revenues over/(under) Expenditures		(169,265)	(385,384)	67,680	-	-	-	

FORESTRY IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
State Operating	422001	1,243	2,454	5,665	-	-	-	
State Capital	422002	7,234	47,786	-	-	-	-	
Local Govt Grants	423000	25,000	35,000	20,000	6,500	-	(6,500)	
Total Intergovernmental Grants		33,477	85,239	25,665	6,500	-	(6,500)	-100%
Charges for Services								
Admin Charges - External	431012	1,000	1,000	12,340	-	-	-	
Total Charges for Services		1,000	1,000	12,340	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	613	2,641	1,338	-	-	-	
Operating Transfer In - Intra	483002	13	212,294	592	-	-	-	
Total Transfers In		626	214,934	1,929	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	355,000	150,000	150,000	150,000	150,000	-	
Total Proceeds of Long Term Liabilities		355,000	150,000	150,000	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(18)	65	56	-	-	-	
Gain (Loss) on Sale of Invest	451002	(4)	-	-	-	-	-	
Contributions & Donations	471002	-	-	14,580	-	-	-	
Damage Recoveries	471004	-	275	-	-	-	-	
Other Miscellaneous Revenue	471005	3,000	4,342	3,930	-	-	-	
Total Other Revenue		2,978	4,682	18,566	-	-	-	0%
Total Revenues		393,081	455,856	208,500	156,500	150,000	(6,500)	-4%
Expenditures								
Discretionary Expenses								
Consulting & Technical Service	521104	630	-	-	-	-	-	
Other Professional Services	521108	-	2,989	-	-	-	-	
Building & Grounds Services	522104	3,475	53,585	-	-	-	-	
NonCapitalized Project Expense	522110	-	2,821	1,380	-	-	-	
Printing, Binding, & Duplicate	525102	2	-	-	-	-	-	
Landscaping Materials	531112	109,806	300,346	282,358	6,500	150,000	143,500	
Postage & Freight	542108	154	673	100	-	-	-	
Bad Debt Expense	542114	-	8,118	1,246	-	-	-	
Total Discretionary Expenses		114,067	368,532	285,084	6,500	150,000	143,500	2208%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	150,000	-	(150,000)	
Total Capital Outlay		-	-	-	150,000	-	(150,000)	-100%
Transfers Out								
Transfer Out-Intra	571200	13	212,294	592	-	-	-	
Total Transfers Out		13	212,294	592	-	-	-	0%
Total Expenditures		114,080	580,826	285,676	156,500	150,000	(6,500)	-4%
Net Revenues over/(under) Expenditures		279,001	(124,970)	(77,176)	-	-	-	

POLICE IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	-	200,000	-	-	-	-	
Total Intergovernmental Grants		-	200,000	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	500,000	-	(500,000)	
Total Transfers In		-	-	-	500,000	-	(500,000)	-100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	50,000	50,000	50,000	-	(50,000)	
Total Proceeds of Long Term Liabilities		-	50,000	50,000	50,000	-	(50,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(40)	56	859	-	-	-	
Gain (Loss) on Sale of Invest	451002	5	-	-	-	-	-	
Contributions & Donations	471002	-	100,000	555,000	-	-	-	
Capital Contributions	481003	150,000	-	-	-	-	-	
Total Other Revenue		149,965	100,056	555,859	-	-	-	0%
Total Revenues		149,965	350,056	605,859	550,000	-	(550,000)	-100%
Expenditures								
Discretionary Expenses								
Landscaping Materials	531112	-	1,688	-	-	-	-	
Total Discretionary Expenses		-	1,688	-	-	-	-	0%
Capital Outlay								
Buildings	552000	24,183	334,514	503,260	-	-	-	
Improvements Other than Bldgs	553000	-	-	-	1,050,000	-	(1,050,000)	
Total Capital Outlay		24,183	334,514	503,260	1,050,000	-	(1,050,000)	-100%
Total Expenditures		24,183	336,201	503,260	1,050,000	-	(1,050,000)	-100%
Net Revenues over/(under) Expenditures		125,782	13,855	102,599	(500,000)	-	500,000	

RECREATION IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	250,000	111,000	150,000	39,000	
Total Proceeds of Long Term Liabilities		-	-	250,000	111,000	150,000	39,000	35%
Other Revenue								
Interest/Div - Nonproprietary	451000	76	18	1	-	-	-	
Gain (Loss) on Sale of Invest	451002	2	-	-	-	-	-	
Contributions & Donations	471002	-	-	-	8,000	-	(8,000)	
Total Other Revenue		78	18	1	8,000	-	(8,000)	-100%
Total Revenues		78	18	250,001	119,000	150,000	31,000	26%
Expenditures								
Capital Outlay								
Buildings	552000	-	-	-	55,000	-	(55,000)	
Improvements Other than Bldgs	553000	-	-	181,262	64,000	150,000	86,000	
Total Capital Outlay		-	-	181,262	119,000	150,000	31,000	26%
Transfers Out								
Transfer Out-Inter	571100	-	53,077	15,000	-	-	-	
Transfer Out-Intra	571200	-	3	-	-	-	-	
Total Transfers Out		-	53,080	15,000	-	-	-	0%
Total Expenditures		-	53,080	196,262	119,000	150,000	31,000	26%
Net Revenues over/(under) Expenditures		78	(53,063)	53,739	-	-	-	

RIVERFRONT IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	50,000	-	150,000	150,000	-	
Total Proceeds of Long Term Liabilities		-	50,000	-	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2	(1)	23	-	-	-	
Total Other Revenue		2	(1)	23	-	-	-	0%
Total Revenues		2	49,999	23	150,000	150,000	-	0%
Expenditures								
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	200,000	150,000	(50,000)	
Total Capital Outlay		-	-	-	200,000	150,000	(50,000)	-25%
Total Expenditures		-	-	-	200,000	150,000	(50,000)	-25%
Net Revenues over/(under) Expenditures		2	49,999	23	(50,000)	-	50,000	

USHERS FERRY IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	(36)	7	-	-	-	-	
Total Other Revenue		(36)	7	-	-	-	-	0%
Total Revenues		(36)	7	-	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	50,052	-	-	-	-	-	
Transfer Out-Intra	571200	-	55	-	-	-	-	
Total Transfers Out		50,052	55	-	-	-	-	0%
Total Expenditures		50,052	55	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(50,088)	(48)	-	-	-	-	

VETERANS STADIUM IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	100,000	250,000	250,000	250,000	250,000	-	
Operating Transfer In - Intra	483002	981,149	472,055	385,347	300,000	250,000	(50,000)	
Total Transfers In		1,081,149	722,055	635,347	550,000	500,000	(50,000)	-9%
Other Revenue								
Interest/Div - Nonproprietary	451000	354	27	332	-	-	-	
Contributions & Donations	471002	50,000	100,000	50,000	50,000	-	(50,000)	
Sale of Fixed Assets	482001	2,155	-	-	-	-	-	
Total Other Revenue		52,509	100,027	50,332	50,000	-	(50,000)	-100%
Total Revenues		1,133,658	822,083	685,679	600,000	500,000	(100,000)	-17%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	-	10,000	-	-	-	
NonCapitalized Project Expense	522110	665	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	(13)	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	50,677	-	-	-	-	
Total Discretionary Expenses		665	50,664	10,000	-	-	-	0%
Capital Outlay								
Buildings	552000	20,459	-	-	-	512,000	512,000	
Improvements Other than Bldgs	553000	531,079	222,554	324,560	377,000	-	(377,000)	
Vehicles, Equipment, Software	554000	14,200	-	-	-	25,000	25,000	
Total Capital Outlay		565,738	222,554	324,560	377,000	537,000	160,000	42%
Transfers Out								
Transfer Out-Inter	571100	14,759	-	-	-	-	-	
Transfer Out-Intra	571200	531,149	472,055	385,347	300,000	250,000	(50,000)	
Total Transfers Out		545,908	472,055	385,347	300,000	250,000	(50,000)	-17%
Total Expenditures		1,112,311	745,273	719,907	677,000	787,000	110,000	16%
Net Revenues over/(under) Expenditures		21,348	76,809	(34,228)	(77,000)	(287,000)	(210,000)	

VETERANS MEMORIAL BLDG IMPR

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	415,160	244,958	19,808	-	-	-	
Operating Transfer In - Intra	483002	41,818	-	-	-	-	-	
Total Transfers In		456,978	244,958	19,808	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,470	(530)	1,288	-	-	-	
Gain (Loss) on Sale of Invest	451002	26	-	-	-	-	-	
Other Miscellaneous Revenue	471005	300	645	450	-	-	-	
Total Other Revenue		1,796	115	1,738	-	-	-	0%
Total Revenues		458,774	245,074	21,546	-	-	-	0%
Expenditures								
Discretionary Expenses								
Architectural Services	521101	809	-	-	-	-	-	
Building & Grounds Services	522104	117	19,808	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	-	1,800	-	-	-	
Equipment/Furniture/Fixtures	531109	-	-	6,349	-	-	-	
Building & Grounds Supplies	533100	-	-	993	-	-	-	
Bad Debt Expense	542114	-	-	9	-	-	-	
Total Discretionary Expenses		926	19,808	9,151	-	-	-	0%
Capital Outlay								
Buildings	552000	41,745	-	-	-	-	-	
Total Capital Outlay		41,745	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	937,998	-	-	-	-	-	
Transfer Out-Intra	571200	41,818	-	-	-	-	-	
Total Transfers Out		979,816	-	-	-	-	-	0%
Total Expenditures		1,022,487	19,808	9,151	-	-	-	0%
Net Revenues over/(under) Expenditures		(563,713)	225,266	12,395	-	-	-	

LIBRARY IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	219,760	52,483	-	-	-	-	
Total Intergovernmental Grants		219,760	52,483	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	60,237	-	-	-	-	-	
Operating Transfer In - Intra	483002	-	21,328	0	-	-	-	
Total Transfers In		60,237	21,328	0	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	500,000	500,000	-	
Total Proceeds of Long Term Liabilities		-	-	-	500,000	500,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(47)	(61)	118	-	-	-	
Gain (Loss) on Sale of Invest	451002	(12)	-	-	-	-	-	
Total Other Revenue		(59)	(61)	118	-	-	-	0%
Total Revenues		279,938	73,750	118	500,000	500,000	-	0%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	-	(0)	-	-	-	
Computer Software Maintenance	522101	6,686	-	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	1,800	-	-	-	-	-	
Books & Subscriptions	531103	-	(343)	-	500,000	500,000	-	
Computer Supplies	531106	95	246	-	-	-	-	
Equipment/Furniture/Fixtures	531109	203,777	35,585	-	-	-	-	
Office Supplies	531116	2,588	-	-	-	-	-	
Shop Supplies	531119	52	-	-	-	-	-	
Total Discretionary Expenses		214,997	35,488	(0)	500,000	500,000	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	566,363	52,483	-	-	-	-	
Total Capital Outlay		566,363	52,483	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	-	21,328	0	-	-	-	
Total Transfers Out		-	21,328	0	-	-	-	0%
Total Expenditures		781,360	109,298	-	500,000	500,000	-	0%
Net Revenues over/(under) Expenditures		(501,422)	(35,549)	118	-	-	-	

ANIMAL CONTROL IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	-	20,073	976	-	-	-	
Total Transfers In		-	20,073	976	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	45	7	19	-	-	-	
Gain (Loss) on Sale of Invest	451002	1	-	-	-	-	-	
Total Other Revenue		46	7	19	-	-	-	0%
Total Revenues		46	20,080	995	-	-	-	0%
Expenditures								
Capital Outlay								
Buildings	552000	-	15,000	-	-	-	-	
Improvements Other than Bldgs	553000	-	-	-	7,100	-	(7,100)	
Total Capital Outlay		-	15,000	-	7,100	-	(7,100)	-100%
Transfers Out								
Transfer Out-Inter	571100	-	6,034	-	-	-	-	
Transfer Out-Intra	571200	-	20,073	976	-	-	-	
Total Transfers Out		-	26,107	976	-	-	-	0%
Total Expenditures		-	41,107	976	7,100	-	(7,100)	-100%
Net Revenues over/(under) Expenditures		46	(21,027)	19	(7,100)	-	7,100	

DOWNTOWN IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - City Mgr Depts	431007	11,382	-	-	-	-	-	
Total Charges for Services		11,382	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	100,000	100,000	
Operating Transfer In - Intra	483002	250,341	597,516	385,219	-	237,042	237,042	
Total Transfers In		250,341	597,516	385,219	-	337,042	337,042	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	350,000	-	-	-	-	-	
TIF GO Bond Proceeds	485008	500,000	-	-	-	-	-	
Total Proceeds of Long Term Liabilities		850,000	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	248	70	18,057	-	-	-	
Gain (Loss) on Sale of Invest	451002	22	-	-	-	-	-	
Special Assessment Charges	471008	-	124,329	21,568	-	-	-	
Total Other Revenue		270	124,399	39,625	-	-	-	0%
Total Revenues		1,111,992	721,915	424,844	-	337,042	337,042	100%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	9,765	-	-	-	-	-	
NonCapitalized Project Expense	522110	24,730	-	280	-	-	-	
Postage & Freight	542108	165	30	2	-	-	-	
Total Discretionary Expenses		34,661	30	282	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	1,482	-	-	-	-	-	
Total Non-Discretionary Expenses		1,482	-	-	-	-	-	0%
Capital Outlay								
Land	551000	2,236	-	-	-	-	-	
Improvements Other than Bldgs	553000	1,103,643	399,248	14,182	120,000	527,042	407,042	
Total Capital Outlay		1,105,879	399,248	14,182	120,000	527,042	407,042	339%
Transfers Out								
Transfer Out-Intra	571200	946,151	1,414,574	516,489	-	237,042	237,042	
Total Transfers Out		946,151	1,414,574	516,489	-	237,042	237,042	100%
Total Expenditures		2,088,172	1,813,851	530,953	120,000	764,084	644,084	537%
Net Revenues over/(under) Expenditures		(976,180)	(1,091,936)	(106,110)	(120,000)	(427,042)	(307,042)	

AQUATICS IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Intra	483002	75,000	81,382	241,773	178,500	82,000	(96,500)	
Total Transfers In		75,000	81,382	241,773	178,500	82,000	(96,500)	-54%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,220	(438)	1,212	-	-	-	
Gain (Loss) on Sale of Invest	451002	35	-	-	-	-	-	
Total Other Revenue		1,255	(438)	1,212	-	-	-	0%
Total Revenues		76,255	80,944	242,985	178,500	82,000	(96,500)	-54%
Expenditures								
Discretionary Expenses								
Building & Grounds Services	522104	19,028	68,500	740	-	-	-	
Furniture, Equip, Fixture Serv	522105	195	(195)	66,500	-	-	-	
NonCapitalized Project Expense	522110	870	-	-	-	-	-	
Total Discretionary Expenses		20,093	68,305	67,240	-	-	-	0%
Capital Outlay								
Buildings	552000	-	-	79,970	58,500	-	(58,500)	
Improvements Other than Bldgs	553000	-	24,974	-	120,000	142,000	22,000	
Controlled assets	556000	215	-	-	-	-	-	
Total Capital Outlay		215	24,974	79,970	178,500	142,000	(36,500)	-20%
Transfers Out								
Transfer Out-Inter	571100	14,308	65,005	80,234	104,000	49,300	(54,700)	
Transfer Out-Intra	571200	75,000	81,382	241,773	178,500	82,000	(96,500)	
Total Transfers Out		89,308	146,387	322,007	282,500	131,300	(151,200)	-54%
Total Expenditures		109,615	239,666	469,217	461,000	273,300	(187,700)	-41%
Net Revenues over/(under) Expenditures		(33,360)	(158,722)	(226,232)	(282,500)	(191,300)	91,200	

TRAIL IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	3,711	269,785	13,500	718,000	1,075,000	357,000	
State Capital	422002	-	-	5,727	-	-	-	
Total Intergovernmental Grants		3,711	269,785	19,227	718,000	1,075,000	357,000	50%
Transfers In								
Operating Transfer In - Inter	483001	35,747	552,452	20,526	-	-	-	
Operating Transfer In - Intra	483002	452,331	104,401	48,503	-	166,544	166,544	
Total Transfers In		488,078	656,853	69,029	-	166,544	166,544	100%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	50,000	200,000	400,000	-	1,130,000	1,130,000	
Total Proceeds of Long Term Liabilities		50,000	200,000	400,000	-	1,130,000	1,130,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,602	406	931	-	-	-	
Gain (Loss) on Sale of Invest	451002	42	-	-	-	-	-	
Contributions & Donations	471002	-	29,000	-	-	-	-	
Total Other Revenue		1,644	29,406	931	-	-	-	0%
Total Revenues		543,433	1,156,044	489,187	718,000	2,371,544	1,653,544	230%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	-	-	2,850	-	-	-	
NonCapitalized Project Expense	522110	8	1,234	35	-	-	-	
Books & Subscriptions	531103	151	-	-	-	-	-	
Postage & Freight	542108	28	95	171	-	-	-	
Total Discretionary Expenses		187	1,329	3,056	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	1,507	-	-	-	-	-	
Total Non-Discretionary Expenses		1,507	-	-	-	-	-	0%
Capital Outlay								
Land	551000	-	904	-	-	-	-	
Improvements Other than Bldgs	553000	359,417	1,267,216	228,785	1,073,000	2,602,544	1,529,544	
Total Capital Outlay		359,417	1,268,120	228,785	1,073,000	2,602,544	1,529,544	143%
Transfers Out								
Transfer Out-Inter	571100	221,231	0	0	-	-	-	
Transfer Out-Intra	571200	452,331	104,401	48,503	-	166,544	166,544	
Total Transfers Out		673,562	104,401	48,503	-	166,544	166,544	100%
Total Expenditures		1,034,673	1,373,850	280,344	1,073,000	2,769,088	1,696,088	158%
Net Revenues over/(under) Expenditures		(491,241)	(217,805)	208,843	(355,000)	(397,544)	(42,544)	

URBAN RENEWAL

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	2,823	91	5	-	-	-	
Gain (Loss) on Sale of Invest	451002	13	-	-	-	-	-	
Total Other Revenue		2,836	91	5	-	-	-	0%
Total Revenues		2,836	91	5	-	-	-	0%
Expenditures								
Discretionary Expenses								
Grants	541105	1,692,632	-	-	-	-	-	
Grants & Contributions	541106	5,965,661	-	-	-	-	-	
Total Discretionary Expenses		7,658,293	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	-	300,000	300,000	
Total Capital Outlay		-	-	-	-	300,000	300,000	100%
Total Expenditures		7,658,293	-	-	-	300,000	300,000	100%
Net Revenues over/(under) Expenditures		(7,655,457)	91	5	-	(300,000)	(300,000)	

2008 FLOOD RECOVERY

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	74,734,431	54,721,147	25,689,412	-	17,864,281	17,864,281	
Federal Capital	421003	34,197,604	24,211,028	12,670,133	35,522,338	9,200,000	(26,322,338)	
State Operating	422001	4,780,793	1,592,957	5,689,651	-	-	-	
State Capital	422002	13,668,289	8,263,533	503,583	2,680,053	7,879,159	5,199,105	
Total Intergovernmental Grants		127,381,118	88,788,666	44,552,779	38,202,391	34,943,439	(3,258,952)	-9%
Charges for Services								
Recording Fees	431002	-	57	-	-	-	-	
Admin Charges - External	431012	30	-	-	-	-	-	
Total Charges for Services		30	57	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	36,280,543	14,870,863	13,613,350	9,197,303	237,425	(8,959,879)	
Operating Transfer In - Intra	483002	13,648,718	11,221,461	7,880,838	81,990	-	(81,990)	
Total Transfers In		49,929,261	26,092,324	21,494,189	9,279,293	237,425	(9,041,868)	-97%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	554,474	350,000	10,570,000	10,000,000	-	(10,000,000)	
Total Proceeds of Long Term Liabilities		554,474	350,000	10,570,000	10,000,000	-	(10,000,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,862	869	9,499	-	-	-	
Land Rental	461000	12	12	20	-	-	-	
Contributions & Donations	471002	36	2,173,873	-	-	-	-	
Damage Recoveries	471004	-	16,545	-	-	-	-	
Other Miscellaneous Revenue	471005	177,797	805,735	435,085	-	-	-	
Interest / Div - Proprietary	481000	-	82	535	-	-	-	
Settlement Reimbursement	481002	286,768	36,544	214,501	-	-	-	
Capital Contributions	481003	1,812,621	-	-	-	-	-	
Sale of Fixed Assets	482001	296,090	705,034	310,672	-	-	-	
Total Other Revenue		2,575,186	3,738,694	970,312	-	-	-	0%
Total Revenues		180,440,069	118,969,740	77,587,279	57,481,684	35,180,864	(22,300,820)	-39%
Expenditures								
Personal Services								
Total Personal Services		1,127,231	819,607	982,306	537,774	375,983	(161,791)	-30%
Discretionary Expenses								
Advertising & Marketing	521100	14,233	12,414	5,193	-	-	-	
Architectural Services	521101	1,492,777	758,751	211,255	-	-	-	
Consulting Services	521103	258,688	232,234	232,607	-	-	-	
Consulting & Technical Service	521104	3,018,824	1,475,569	920,466	-	-	-	
External Contracted Labor	521105	30,569	13,534	458,321	-	-	-	
Health Services	521106	236	140	88	-	-	-	
Legal Services	521107	-	32,154	1,000	-	-	-	
Other Professional Services	521108	8,568,686	2,837,806	1,956,955	-	-	-	
Security Services	521110	377	48	-	-	-	-	
Management Services	521111	(61,986)	-	-	-	-	-	
Computer Hardware	522100	113,595	7,432	22,496	-	-	-	
Computer Software Maintenance	522101	-	8,620	201,028	-	-	-	
IT Services - External	522102	-	503	68,515	-	-	-	
Building & Grounds Services	522104	6,319,148	2,557,754	401,828	-	-	-	
Furniture, Equip, Fixture Serv	522105	20,603	22,599	(260,134)	-	-	-	
NonCapitalized Project Expense	522110	5,423	5,904	-	-	-	-	
Landfill Fees	523102	950	436	478	-	-	-	
Recycling Fees	523104	190	252	-	-	-	-	
Phone Services	523107	6,101	3,940	-	-	-	-	
Water	523108	3,799	4,823	849	-	-	-	
Rental of Equip & Vehicles	524101	44	600	-	-	-	-	
Appraisal, Recording, Abstract	525100	17,027	7,827	21,937	-	-	-	
Printing, Binding, & Duplicate	525102	150,686	19,524	6,529	-	-	-	
Other Insurance	525105	31,112	-	-	-	-	-	
Other Purchased Services	525106	-	-	900	-	-	-	
Awards & Recognition	531102	280	-	2,224	-	-	-	
Books & Subscriptions	531103	2,161,100	760,436	490,513	-	-	-	
Chemical Supplies	531104	-	2,761	246,190	-	-	-	
Cleaning & Janitorial Supplies	531105	2,621	2,101	-	-	-	-	
Computer Supplies	531106	83,904	250,315	223,492	-	-	-	
Equipment/Furniture/Fixtures	531109	2,133,872	1,803,395	211,050	44,650	-	(44,650)	
Photography Supplies	531110	-	252	-	-	-	-	
Landscaping Materials	531112	102	-	-	-	-	-	
Miscellaneous Supplies	531114	1,222	-	27	-	-	-	
Musical & Instruments	531115	-	(998)	-	-	-	-	
Office Supplies	531116	1,311	3,094	31,473	-	-	-	
Program Supplies	531118	3,700	1,788	1,212	-	-	-	
Shop Supplies	531119	4,027	3,663	3,970	-	-	-	
Sign & Signal Supplies	531120	1,621	777	-	-	-	-	
Street & Sewer Materials	531121	85	-	-	-	-	-	
Uniforms	531123	2,765	-	-	-	-	-	
Personal Protective Gear	531124	(1,348)	85	-	-	-	-	
Building & Grounds Supplies	533100	271	2,554	2,175	-	-	-	
Furniture, Equipment, Fixtures	533101	34	3,019	3,148	-	-	-	

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Vehicle & Rolling Equip Parts	533102	271	-	-	-	-	-	
HAP Occupied Units	541100	9,826	-	-	-	-	-	
Moving Costs	541104	-	-	16,485	-	-	-	
Grants	541105	18,347,553	17,634,555	15,749,413	-	-	-	
Grants & Contributions	541106	-	-	-	1,657,688	17,654,881	15,997,193	
Conferences, Training, Travel	542102	6,014	3,496	6,264	-	-	-	
Dues & Memberships	542103	13	90	-	-	-	-	
Entertainment Expense	542104	24	818	-	-	-	-	
Licensing Fees	542106	-	30	30	-	-	-	
Miscellaneous Costs	542107	350	-	-	-	-	-	
Postage & Freight	542108	3,997	419	1,086	-	-	-	
Property Tax	542109	17,746	9,085	-	-	-	-	
Recording/Filing Fees/Permits	542110	7,813	37,312	2,978	-	-	-	
Mileage Reimbursement	542111	2,603	1,720	707	-	-	-	
Right of Way / Easement Acq	542112	385,167	-	-	-	-	-	
Bad Debt Expense	542114	-	-	64	-	-	-	
Total Discretionary Expenses		43,168,027	28,523,630	21,242,810	1,702,338	17,654,881	15,952,543	937%
Fleet & Facilities								
City Facility Maint Services	522107	150,715	118,225	17,542	-	-	-	
City Fleet Services	522108	-	1,160	-	-	-	-	
Rental of Land & Buildings	524100	664,199	239,958	11,526	-	-	-	
City Fleet Rental Charges	524102	115	-	-	-	-	-	
Total Fleet & Facilities		815,029	359,343	29,068	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	73,968	119,161	-	-	-	-	
City Inter Department Charges	521114	3,652	-	-	-	-	-	
Electricity	523100	129,257	(81,303)	171,323	-	-	-	
Natural Gas	523103	32,410	25,552	631	-	-	-	
Property Insurance	525107	84,840	1,414	-	-	-	-	
Diesel Fuel	532100	-	-	(770)	-	-	-	
Gasoline Fuel	532101	305	22	-	-	-	-	
Total Non-Discretionary Expenses		324,432	64,847	171,184	-	-	-	0%
Capital Outlay								
Land	551000	11,458,181	2,762,413	4,769,124	-	-	-	
Buildings	552000	65,147,690	33,518,004	5,442,063	11,091,572	2,000,000	(9,091,572)	
Improvements Other than Bldgs	553000	10,316,772	26,722,797	9,612,726	34,000,000	15,000,000	(19,000,000)	
Vehicles, Equipment, Software	554000	389,585	427,988	93,241	-	-	-	
Controlled assets	556000	1,200	24,641	-	-	-	-	
Total Capital Outlay		87,313,428	63,455,843	19,917,154	45,091,572	17,000,000	(28,091,572)	-62%
Debt Service								
Other Debt Interest Expense	561003	(103,065)	-	-	-	-	-	
Total Debt Service		(103,065)	-	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,671,479	13,512,971	4,177,250	724,999	608,018	(116,981)	
Transfer Out-Intra	571200	13,648,718	11,221,461	7,880,838	81,990	-	(81,990)	
Total Transfers Out		17,320,197	24,734,432	12,058,088	806,989	608,018	(198,971)	-25%
Total Expenditures		149,965,279	117,957,700	54,400,610	48,138,673	35,638,882	(12,499,791)	-26%
Net Revenues over/(under) Expenditures		30,474,790	1,012,040	23,186,670	9,343,011	(458,018)	(9,801,029)	

GROWTH REINVESTMENT INITIATIVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Operating Transfer In - Inter	483001	-	-	5,058,633	7,689,027	9,035,134	1,346,107	
Total Transfers In		-	-	5,058,633	7,689,027	9,035,134	1,346,107	18%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	-	1,000,000	1,000,000	
Total Proceeds of Long Term Liabilities		-	-	-	-	1,000,000	1,000,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	510	-	-	-	
Total Other Revenue		-	-	510	-	-	-	0%
Total Revenues		-	-	5,059,143	7,689,027	10,035,134	2,346,107	31%
Expenditures								
Personal Services								
Total Personal Services		-	-	694	-	-	-	0%
Discretionary Expenses								
NonCapitalized Project Expense	522110	-	31	-	-	-	-	
Total Discretionary Expenses		-	31	-	-	-	-	0%
Non-Discretionary Expenses								
Electricity	523100	-	-	16	-	-	-	
Natural Gas	523103	-	-	3	-	-	-	
Total Non-Discretionary Expenses		-	-	19	-	-	-	0%
Capital Outlay								
Land	551000	-	-	331,891	-	-	-	
Buildings	552000	-	-	-	7,689,027	-	(7,689,027)	
Improvements Other than Bldgs	553000	-	-	3,413,441	-	18,131,999	18,131,999	
Total Capital Outlay		-	-	3,745,332	7,689,027	18,131,999	10,442,972	136%
Total Expenditures		-	31	3,746,045	7,689,027	18,131,999	10,442,972	136%
Net Revenues over/(under) Expenditures		-	(31)	1,313,098	-	(8,096,865)	(8,096,865)	

FMIS IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Admin Charges - External	431012	9,588	-	-	-	-	-	
Total Charges for Services		9,588	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	200,000	-	238,482	-	-	-	
Total Transfers In		200,000	-	238,482	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	977	(550)	1,600	-	-	-	
Gain (Loss) on Sale of Invest	451002	28	-	-	-	-	-	
Total Other Revenue		1,005	(550)	1,600	-	-	-	0%
Total Revenues		210,593	(550)	240,082	-	-	-	0%
Expenditures								
Capital Outlay								
Vehicles, Equipment, Software	554000	-	-	28,255	-	-	-	
Total Capital Outlay		-	-	28,255	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,633	9,588	-	-	-	-	
Transfer Out-Intra	571200	-	-	29,344	-	-	-	
Total Transfers Out		14,633	9,588	29,344	-	-	-	0%
Total Expenditures		14,633	9,588	57,598	-	-	-	0%
Net Revenues over/(under) Expenditures		195,960	(10,138)	182,483	-	-	-	

MISCELLANEOUS IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	1,450,026	22,774	-	-	-	-	
Operating Transfer In - Intra	483002	1,393	24,901	32,772	-	-	-	
Total Transfers In		1,451,419	47,675	32,772	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	-	-	5,000,000	5,000,000	
Total Proceeds of Long Term Liabilities		-	-	-	-	5,000,000	5,000,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(782)	149	90	-	-	-	
Gain (Loss) on Sale of Invest	451002	(13)	-	-	-	-	-	
Contributions & Donations	471002	-	25,000	-	-	-	-	
Other Miscellaneous Revenue	471005	4,359	-	-	-	-	-	
Total Other Revenue		3,564	25,149	90	-	-	-	0%
Total Revenues		1,454,984	72,824	32,862	-	5,000,000	5,000,000	100%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	250	-	-	-	-	-	
Consulting Services	521103	-	82,400	17,500	-	-	-	
Consulting & Technical Service	521104	12,411	205,914	-	-	-	-	
Other Professional Services	521108	41,762	-	-	-	-	-	
Building & Grounds Services	522104	-	149,769	45,036	-	-	-	
Furniture, Equip, Fixture Serv	522105	2,351	-	-	-	-	-	
NonCapitalized Project Expense	522110	-	23,382	10,533	-	-	-	
Appraisal, Recording, Abstract	525100	-	-	300	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	258	-	-	-	
Books & Subscriptions	531103	90	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	12,174	-	-	-	-	-	
Office Supplies	531116	9	-	-	-	-	-	
Building & Grounds Supplies	533100	500	-	-	-	-	-	
Grants & Contributions	541106	-	5,100	-	-	-	-	
Licensing Fees	542106	-	2,250	-	-	-	-	
Total Discretionary Expenses		69,548	468,814	73,627	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	34,050	-	-	-	-	-	
Total Fleet & Facilities		34,050	-	-	-	-	-	0%
Capital Outlay								
Land	551000	11,564	-	-	-	-	-	
Buildings	552000	626,410	-	-	-	-	-	
Improvements Other than Bldgs	553000	102,326	-	-	-	5,000,000	5,000,000	
Controlled assets	556000	-	26,577	-	-	-	-	
Total Capital Outlay		740,300	26,577	-	-	5,000,000	5,000,000	100%
Transfers Out								
Transfer Out-Inter	571100	1,371,669	140,172	1,965,754	-	-	-	
Transfer Out-Intra	571200	674,893	272,073	-	-	-	-	
Total Transfers Out		2,046,563	412,245	1,965,754	-	-	-	0%
Total Expenditures		2,890,460	907,637	2,039,381	-	5,000,000	5,000,000	100%
Net Revenues over/(under) Expenditures		(1,435,477)	(834,813)	(2,006,518)	-	-	-	

INFORMATION TECHNOLOGY IMPR

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	1,092,489	760,446	-	-	-	-	
Local Govt Grants	423000	2,231,844	996,140	-	-	-	-	
Total Intergovernmental Grants		3,324,333	1,756,585	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	-	-	5,225	-	-	-	
Total Charges for Services		-	-	5,225	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	425,000	19	-	-	-	
Operating Transfer In - Intra	483002	6,589	3	13,371	-	-	-	
Total Transfers In		6,589	425,003	13,390	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	150,000	150,000	150,000	150,000	-	
Total Proceeds of Long Term Liabilities		-	150,000	150,000	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(6,362)	317	1,208	-	-	-	
Gain (Loss) on Sale of Invest	451002	(59)	-	-	-	-	-	
Total Other Revenue		(6,421)	317	1,208	-	-	-	0%
Total Revenues		3,324,501	2,331,905	169,823	150,000	150,000	-	0%
Expenditures								
Personal Services								
Total Personal Services		99,422	57,295	-	-	-	-	0%
Discretionary Expenses								
Other Professional Services	521108	40,870	60,290	68,176	-	-	-	
Computer Hardware	522100	-	-	10,255	-	-	-	
Computer Software Maintenance	522101	-	(9,033)	-	-	-	-	
IT Services - External	522102	225,912	-	-	-	-	-	
NonCapitalized Project Expense	522110	-	-	2,900	-	-	-	
Computer Supplies	531106	48,980	(9,908)	-	-	-	-	
Equipment/Furniture/Fixtures	531109	191,100	9,690	25,304	-	-	-	
Building & Grounds Supplies	533100	-	4,199	-	-	-	-	
Miscellaneous Costs	542107	-	20,035	-	-	-	-	
Total Discretionary Expenses		506,862	75,272	106,634	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	1,618	-	-	-	-	-	
Total Fleet & Facilities		1,618	-	-	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	3,381,731	916,865	302,317	1,130,000	345,000	(785,000)	
Vehicles, Equipment, Software	554000	1,181,149	40,713	622,776	-	450,000	450,000	
Controlled assets	556000	-	-	2,958	-	-	-	
Total Capital Outlay		4,562,880	957,577	928,051	1,130,000	795,000	(335,000)	-30%
Transfers Out								
Transfer Out-Intra	571200	6,589	3	13,371	-	-	-	
Total Transfers Out		6,589	3	13,371	-	-	-	0%
Total Expenditures		5,177,371	1,090,147	1,048,055	1,130,000	795,000	(335,000)	-30%
Net Revenues over/(under) Expenditures		(1,852,871)	1,241,758	(878,232)	(980,000)	(645,000)	335,000	

BUILDING DEMOLITION IMPR

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Charges for Services								
Property Assessments	431008	154,488	761	341	-	-	-	
Total Charges for Services		154,488	761	341	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	185,048	125,000	75,000	75,000	-	(75,000)	
Operating Transfer In - Intra	483002	-	-	1	-	-	-	
Total Transfers In		185,048	125,000	75,001	75,000	-	(75,000)	-100%
Total Revenues		339,536	125,761	75,341	75,000	-	(75,000)	-100%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	57,395	14,068	-	-	-	-	
Bad Debt Expense	542114	-	-	473	-	-	-	
Total Discretionary Expenses		57,395	14,068	473	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	-	-	(1)	-	-	-	
Total Non-Discretionary Expenses		-	-	(1)	-	-	-	0%
Capital Outlay								
Improvements Other than Bldgs	553000	-	-	-	75,000	-	(75,000)	
Total Capital Outlay		-	-	-	75,000	-	(75,000)	-100%
Transfers Out								
Transfer Out-Intra	571200	-	-	1	-	-	-	
Total Transfers Out		-	-	1	-	-	-	0%
Total Expenditures		57,395	14,068	473	75,000	-	(75,000)	-100%
Net Revenues over/(under) Expenditures		282,141	111,694	74,869	-	-	-	

CITY FACILITY IMPROVEMENTS

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	-	-	43,322	-	-	-	
Total Intergovernmental Grants		-	-	43,322	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	20,000	75,000	15,000	-	-	-	
Operating Transfer In - Intra	483002	134,202	192,650	16,966	-	-	-	
Total Transfers In		154,202	267,650	31,966	-	-	-	0%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	-	-	500,000	500,000	500,000	-	
Total Proceeds of Long Term Liabilities		-	-	500,000	500,000	500,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(249)	18	94	-	-	-	
Other Miscellaneous Revenue	471005	-	52,655	-	-	-	-	
Total Other Revenue		(249)	52,673	94	-	-	-	0%
Total Revenues		153,953	320,323	575,382	500,000	500,000	-	0%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	-	-	995	-	-	-	
Building & Grounds Services	522104	-	73,882	17,658	-	-	-	
NonCapitalized Project Expense	522110	23,270	67,004	4,244	-	-	-	
Building & Grounds Supplies	533100	2,140	-	-	-	-	-	
Total Discretionary Expenses		25,410	140,885	22,897	-	-	-	0%
Fleet & Facilities								
City Facility Maint Services	522107	-	-	-	95,550	101,238	5,688	
Total Fleet & Facilities		-	-	-	95,550	101,238	5,688	6%
Capital Outlay								
Buildings	552000	11,800	183,902	14,181	192,500	398,762	206,262	
Improvements Other than Bldgs	553000	-	-	-	211,950	-	(211,950)	
Controlled assets	556000	-	3,725	-	-	-	-	
Total Capital Outlay		11,800	187,627	14,181	404,450	398,762	(5,688)	-1%
Transfers Out								
Transfer Out-Inter	571100	-	6,068	4,662	-	-	-	
Transfer Out-Intra	571200	134,202	36,932	20,395	-	-	-	
Total Transfers Out		134,202	43,000	25,057	-	-	-	0%
Total Expenditures		171,412	371,512	62,135	500,000	500,000	-	0%
Net Revenues over/(under) Expenditures		(17,459)	(51,189)	513,247	-	-	-	

DEBT SERVICE FUNDS

Fund Description

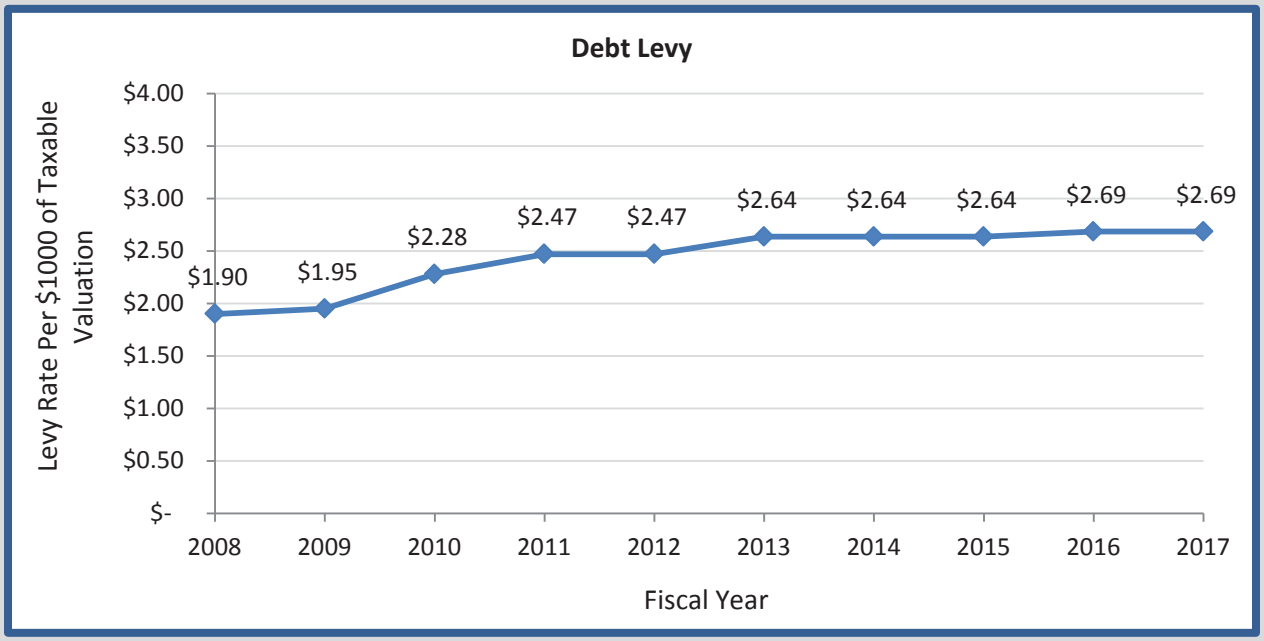
Debt service funds are used to account for the accumulation of resources for and the payment of principal, interest, and related costs for general long-term debt and special assessment debt.

Debt Service Fund Highlights

FY 2017 debt service fund expenditures increased $1.5M to $25.1M. Revenues increased $1.5M to $23.9M.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	46,863,612	22,475,310	23,928,803	1,453,493	6%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt Service	32,194,859	20,696,088	21,829,014	1,132,926	
Transfers Out	14,355,782	2,849,777	3,255,124	405,348	
	46,550,641	23,545,864	25,084,138	1,538,274	7%
Net	312,971	(1,070,555)	(1,155,335)	(84,781)	

In FY 2017, the debt service cost for general long-term debt is $21.8M. Property tax revenue generated from the debt service levy to fund debt service costs is $16.9M. The remainder of the FY 2017 debt payments will be funded with tax increment financing, backfill from the state from property tax law changes, and debt service fund reserves. By using reserves of $1.16M, the City will be able to relieve some of the pressure on the debt service levy in FY 2017. The reserves were created by excess revenue from FY 2015 in the general fund. In FY 2018, if additional excess revenue from FY 2016 is not available, the entire debt payment will require an increase to the debt service levy of 31.4 cents. A history of the debt service levy rate per $1000 of taxable valuation is detailed below.



Credit Ratings

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

In May 2015, the City's bond rating for outstanding general obligation debt was rated Aa1 with a stable outlook by Moody's Investor Services. Aa1 is the second highest rating that can be achieved and is predicated on the City's strong financial management, a diverse and substantial economic and tax base, and maintenance of healthy liquidity. Since 2009 Moody's Investors Services has rated the City Aa2 for revenue bonds.

Debt Limit

The State Code of Iowa limits the amount of debt which a city can incur to 5% of assessed market value. The City has set a target for the City's general obligation outstanding debt at 80%, (except as a result of extenuating circumstances such as disasters) of the limit prescribed by State statute. A history of the debt limit and reserve capacity is detailed below.

	Actual FY 2013	Actual FY 2014	Actual FY 2015	Projected FYE 2016	Projected FYE 2017
Assessed Value	9,263,354,893	9,347,805,591	9,648,549,360	9,816,357,043	9,973,793,843
Multiplied by 5%					
Debt Limit	463,167,745	467,390,280	482,427,468	490,817,852	498,689,692
Less: Outstanding Debt					
Tax Supported	162,517,509	161,261,174	162,903,580	163,658,343	165,858,290
Non-tax Supported	179,172,491	169,608,826	152,296,420	136,571,684	120,679,041
Notes Payable	0	0	0	0	0
Total	341,690,000	330,870,000	315,200,000	300,230,027	286,537,331
Reserve capacity	121,477,745	136,520,280	167,227,468	190,587,825	212,152,361
Percent of Reserve Capacity	26.2%	29.2%	34.7%	38.8%	42.5%
Note: Does not include capital leases					
Percent of debt applicable to limit	73.8%	70.8%	65.3%	61.2%	57.5%

In FY 2017, 58% of the debt is tax supported and 42% is non-tax supported. At the end of FY 2017, the City anticipates additional bonding capacity to be $212.2M or 42.5%. FY 2017 debt issuance does not impact the FY 2017 debt service levy as debt payments will not begin until FY 2018.

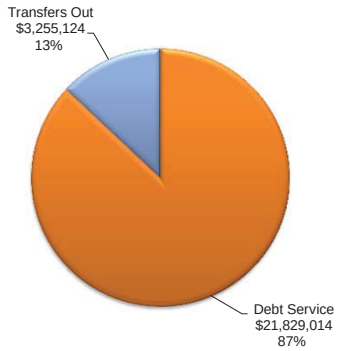
Tax Supported Debt - Fiscal Year Planned Uses

The FY 2017 budget includes issuing $14.6M of general obligation bond tax supported debt. The bonds are for the following projects/expenses:

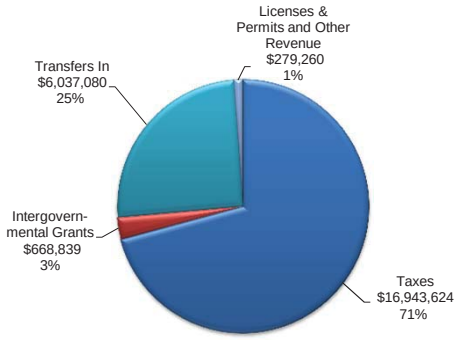
- $5M – ADA improvements
- $4.7M Public Works
  - $1.1M – Staff time for positions in association with public works improvements
  - $1.1M – Street Improvements (Highway 100 from Edgewood Road to Highway 30, Tower Terrace East of C Avenue – Council Street)
  - $1M – Sidewalk Improvements
  - $375K – Traffic Improvements (signal upgrading and signal power backup)
  - $1.1M – Trail Improvements
- $850K Parks, Recreation, Forestry, Riverfront
  - $400K Parks
  - $150K Recreation
  - $150K Riverfront
  - $150K Street Trees
- $1.3M – Fire heavy duty rescue truck and station alerting system
- $500K – Library books
- $1M – Flood control system
- $150K – Information Technology improvements (hardware and software)
- $500K – City facility improvements
- $601K – Parking
  - $450K Skywalk from Convention Center to US Bank Parking Ramp Structure
  - $151K Parking Structure Safety

General obligation bonds are budgeted by project in the appropriate capital improvement project fund. Prior to issuance the City confirms debt needs. Bonds are typically issued in the May – June time frame of the fiscal year. Bonds to be issued in FY 2017 for projects will have debt payments begin in FY 2018.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	15,608,962	16,101,003	16,399,295	16,857,245	16,943,624	86,379	
Property Tax Levy - Delinquent	401101	12,648	22,541	17,636	-	-	-	
Total Taxes		15,621,610	16,123,544	16,416,932	16,857,245	16,943,624	86,379	1%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	474,690	725,549	668,839	(56,710)	
Total Intergovernmental Grants		-	-	474,690	725,549	668,839	(56,710)	-8%
Transfers In								
Operating Transfer In - Inter	483001	3,811,142	5,893,721	6,823,698	4,435,259	4,875,207	439,948	
Operating Transfer In - Intra	483002	2,365,616	713,712	10,614,357	150,413	1,161,873	1,011,461	
Total Transfers In		6,176,758	6,607,432	17,438,055	4,585,672	6,037,080	1,451,408	32%
Proceeds of Long Term Liabilities								
GO Bond Proceeds	485001	68,000	115,000	10,875,000	-	-	-	
Premiums on Bonds Sold	485005	344,247	60,896	1,323,364	-	-	-	
TIF GO Bond Proceeds	485008	7,000	380,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		419,247	555,896	12,198,364	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,905	619	3,565	-	-	-	
Build America interest abate	481004	387,626	356,543	332,007	306,844	279,260	(27,584)	
Total Other Revenue		389,531	357,162	335,572	306,844	279,260	(27,584)	-9%
Total Revenues		22,607,146	23,644,034	46,863,612	22,475,310	23,928,803	1,453,493	6%
Expenditures								
Debt Service								
Bond Principal	561000	14,404,502	14,653,110	25,711,403	14,648,706	15,914,470	1,265,763	
Bond Interest Expense	561002	6,398,386	6,237,127	6,067,306	6,047,381	5,914,544	(132,837)	
Discount on Bonds	561004	-	28,542	72,424	-	-	-	
Issuance Costs	561006	246,859	156,992	343,725	-	-	-	
Total Debt Service		21,049,747	21,075,771	32,194,859	20,696,088	21,829,014	1,132,926	5%
Transfers Out								
Transfer Out-Inter	571100	974,433	1,993,947	3,741,425	2,699,364	2,093,251	(606,113)	
Transfer Out-Intra	571200	2,365,616	713,712	10,614,357	150,413	1,161,873	1,011,461	
Total Transfers Out		3,340,049	2,707,659	14,355,782	2,849,777	3,255,124	405,348	14%
Total Expenditures		24,389,796	23,783,430	46,550,641	23,545,864	25,084,138	1,538,274	7%
Net Revenues over/(under) Expenditures		(1,782,650)	(139,396)	312,971	(1,070,555)	(1,155,335)	(84,781)	

SPECIAL REVENUE FUNDS

Fund Description
Special Revenue Funds are utilized to account for revenues derived from sources for a specific use which are required to be accounted for as a separate fund.

Special Revenue Fund Highlights

FY 2017 special revenue fund expenditures decreased $8.4M from FY 2016 to $65.7M. FY 2017 revenue increased $1.8M to $66M. The revenue increases are mainly due to increasing growth reinvestment initiative revenue based on the 20 year agreement with the State of Iowa and increasing road use tax revenue relating to increases in the gas tax implemented by the State of Iowa in calendar 2015. These increases are partially offset by decreases in lead based grant revenue and TIF property tax revenue based on needs for funding outstanding debt.

The expenditure decrease is mainly related to a decrease in lead based grant expenditures and transfers out. Overall transfers out decreased by $4.9M mainly due to a decrease of $8.9M for associated transfers relating to 90% flood local option sales tax as flood projects budgeted for uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection are coming to a completion. This is offset by increases in transfers out to growth reinvestment initiative projects ($1.3M), from tax increment financing to fund debt ($1.6M), and from road use tax revenue used for capital improvement projects ($1.4M).

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	77,693,725	64,170,162	65,965,200	1,795,038	3%
Expenditures					
Personal Services	1,530,561	1,722,272	1,600,764	(121,508)	
Discretionary	15,033,285	16,121,135	12,702,249	(3,418,886)	
Fleet & Facilities	188,362	162,476	153,267	(9,209)	
Non-Discretionary	195,682	173,686	177,831	4,145	
Capital Outlay	588,534	-	-	-	
Debt Service	15,937	9,564	4,138	(5,426)	
Transfers Out	52,970,358	55,982,992	51,085,002	(4,897,990)	
	70,522,718	74,172,125	65,723,250	(8,448,875)	-11%
Net	7,171,007	(10,001,963)	241,950	10,243,913	

Summary of FTEs				
FY 2016 Adjusted	Non-Flood FY 2017 Budget	Flood FY 2017 Budget	Total FY 2017 Budget	Change From FY 2016
24.75	19.75	3.00	22.75	(2.00)

The FY 2017 FTE count is decreasing by 2 FTEs to 22.75 FTEs. The budget includes eliminating 2 Library Grant FTEs (Substance Abuse Specialists) due to the end of grant funding from the Iowa Department of Public Health.

Local Option Sales Tax Special Revenue Fund

Local Option Sales Tax - Flood

FY 2014 was the last fiscal year the City collected flood local option sales tax revenue. Due to timing of expenses, in FY 2016 $2M was budgeted for contributions and $8.9M for transfers out relating to 90% flood local option sales tax revenue for flood project uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection. The projects are coming to a completion and therefore no expenditures are budgeted in FY 2017. Should transfers be required due to timing reasons, they will be amended into the budget.

Local Option Sales Tax – Street Repairs

In November 2013, the citizens of Cedar Rapids voted to allow a 1% local option sales tax to fund street repairs for a ten year period from July 1, 2014 thru June 30, 2024. These funds will be used for improvements that typically would have required the City to issue debt. It is estimated the City will generate $200M over ten years. The City began receiving this revenue in FY 2015. $18M is budgeted in FY 2017, which is unchanged from FY 2016. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2015, $14.7M was transferred to fund eligible expenses which were used to repair 9.6 miles.

Hotel Motel Tax Special Revenue Fund

In FY 2017, the City is budgeting $3.4M for hotel motel tax revenue and expenditures, which is an increase of $359K from FY 2016. Expenditures include transfers for City debt payments (I.E. hotel, portion of convention center, art museum, and ice arena), ice arena operations and capital equipment, and partial funding for usher's ferry historic village operations. In addition, the City will use some of the hotel motel revenue for organizations who submitted requests through the hotel motel three year application program. These expenses are in line with eligible uses of hotel motel tax revenue. The net budget reflects $96K of revenue over expenses. Due to accounting requirements, this $96K mainly relates to internal loans where the principle for debt is required to be recorded on the balance sheet.

Road Use Tax Special Revenue Fund

The City is budgeting $14.2M in FY 2017 for road use tax revenue, which is an increase of $1.4M from FY 2016. The change relates to an increase in the gas tax implemented by the State of Iowa in calendar 2015. According to the Iowa Code, this revenue can be used for any purpose relating to the construction, maintenance, and supervision of the public streets. The revenue will be received to this special revenue fund and transferred to fund expenses as appropriate.

In FY 2017, $2.5M will be transferred to street improvement projects. The remainder will be transferred to the City's general fund to pay for operating costs relating to bridge maintenance, the Public Works, and Parks & Recreation Departments as it relates to the Iowa Code.

SSMID Special Revenue Fund

The City has three self-supported municipal improvement districts (SSMIDs); the medical district, the downtown district, and the Czech Village-New Bohemia district. The City created the new Czech Village-New Bohemia SSMID as allowed by the Iowa Code. This district was approved in December 2015 by ordinance.

The FY 2017 budgeted property tax revenue for the medical district is $215K, for the downtown district is $241K, and for the Czech Village-New Bohemia district is $12K.

Tax Increment Financing Special Revenue Fund

$10.1M in property tax revenue is budgeted in TIF districts for FY 2017, which represents a $241K decrease from FY 2016. The decrease in revenue is mainly due to the winding down of several TIFs, most notably tech park and southwest, which no longer require significant increment to meet the TIF obligations and will expire by 2017. Expenditures will increase $1M to $10M. Expenses include transfers for debt payments and capital improvement projects as well as anticipated contributions in FY 2017.

Growth Reinvestment Initiative Special Revenue Fund

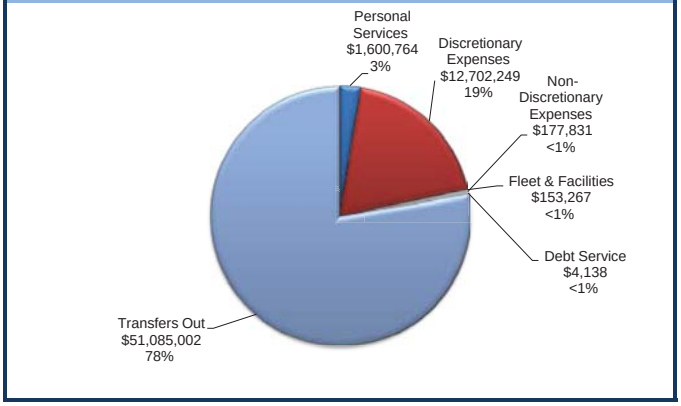
The City helped pass legislation that allows the City to use incremental growth from the City's sales tax to pay for flood protection. The legislation created a twenty year program that is estimated to generate $263M towards the City's $570.4M flood protection plan. Flood protection can be flood walls, berms, or mitigation programs that lessen the impact of future floods. The City began receiving this revenue in FY 2015. $9M is budgeted in FY 2017 which is in accordance with the twenty year agreement. This is an increase of $1.3M from FY 2016. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate. During FY 2015, $6.8M was transferred to fund eligible expenses such as Sinclair and external consulting/engineering expenses.

Other Special Revenue Funds

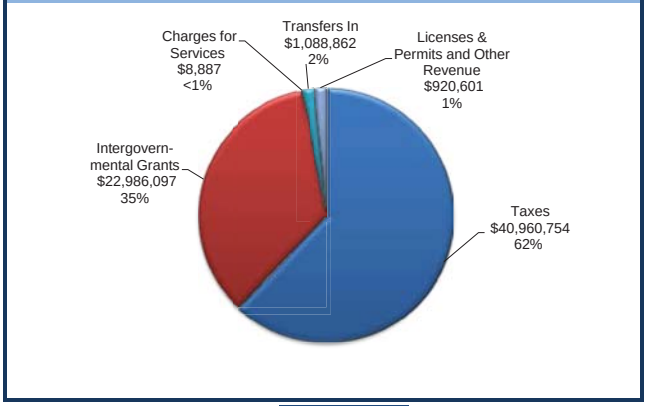
The library grant fund reflects a reduction revenues and expenses of $155K due to the end of grant funding from the Iowa Department of Public Health. Included is the elimination of 2 FTEs as a result of this funding change.

The lead based grant special revenue fund reflects a $1M reduction in revenues and expenses based on projected information. Other special revenue funds were adjusted based on projections of actual revenue and expenditures for FY 2017.

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	781,189	767,968	492,488	455,212	468,044	12,832	
Property Tax Levy - Delinquent	401101	185	328	136	-	-	-	
TIF Prop Tax Levy - Current	401102	8,166,934	11,020,627	13,476,880	10,339,576	10,098,660	(240,916)	
TIF Prop Tax Levy - Deliquent	401103	5,028	10,443	43,131	-	-	-	
Other Taxes	401104	20,834,984	21,492,519	22,773,042	28,689,027	30,394,050	1,705,023	
Total Taxes		29,788,320	33,291,885	36,785,677	39,483,815	40,960,754	1,476,939	4%
Licenses & Permits								
Other Licenses	411013	7,700	30,078	43,725	25,000	25,000	-	
Total Licenses & Permits		7,700	30,078	43,725	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	8,631,352	8,518,962	7,656,246	9,620,131	8,530,523	(1,089,608)	
Federal Capital	421003	16,768	53,899	141,609	-	-	-	
Sec 8 Fraud Recovery	421005	132,974	28,802	25,167	-	-	-	
State Operating	422001	202,205	234,269	275,503	167,000	167,000	-	
State Capital	422002	-	-	7,281,851	-	-	-	
Road Use Tax	422102	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	
State Comm Indus Backfill	422104	-	-	60,998	90,978	88,574	(2,404)	
Total Intergovernmental Grants		21,177,769	21,598,291	29,218,122	22,640,109	22,986,097	345,988	2%
Charges for Services								
Other Charges for Services	431010	84,185	251,121	142,804	30,000	3,887	(26,113)	
Admin Charges - External	431012	7,231	8,667	9,311	-	-	-	
Special Police Services	431101	5,950	6,050	5,900	-	-	-	
Special Fire Services	431102	12,388	3,675	2,029	5,000	5,000	-	
Registration Fees	431303	-	43,040	39,582	-	-	-	
Total Charges for Services		109,754	312,552	199,626	35,000	8,887	(26,113)	-75%
Fines & Forfeits								
Library Fines	441001	-	176	8	-	-	-	
Other Fines & Forfeits	441002	6,250	68,621	103,911	-	-	-	
Total Fines & Forfeits		6,250	68,797	103,919	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	492,022	1,412,060	1,180,791	1,113,585	1,088,862	(24,723)	
Operating Transfer In - Intra	483002	13,146,293	58,624,736	8,260,384	-	-	-	
Total Transfers In		13,638,315	60,036,796	9,441,174	1,113,585	1,088,862	(24,723)	-2%
Proceeds of Long Term Liabilities								
TIF GO Bond Proceeds	485008	-	5,000,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		-	5,000,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	44,732	(8,486)	78,891	5,860	360	(5,500)	
Gain (Loss) on Sale of Invest	451002	375	5,151	2,925	-	-	-	
Land Rental	461000	38,550	39,930	40,699	39,930	39,930	-	
Building Rental	461001	-	(150)	-	-	-	-	
Other Rental	461002	300,000	300,000	300,000	300,000	300,000	-	
Vacating Streets & Alleys	461006	-	100	-	-	-	-	
Contributions & Donations	471002	1,503,712	422,172	390,392	87,000	126,000	39,000	
Sale of Inventory	471003	4,425	5,219	11,160	-	-	-	
Other Miscellaneous Revenue	471005	165,287	67,197	197,292	344,705	328,500	(16,205)	
Insurance Premiums	471006	(3,404)	(4,035)	-	-	-	-	
Interest / Div - Proprietary	481000	22	(87)	256	-	-	-	
Sale of Fixed Assets	482001	110,125	632,609	879,867	95,158	100,811	5,653	
Total Other Revenue		2,163,823	1,459,619	1,901,481	872,653	895,601	22,948	3%
Total Revenues		66,891,931	121,798,018	77,693,725	64,170,162	65,965,200	1,795,038	3%
Expenditures								

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Personal Services								
Total Personal Services		1,640,427	1,532,636	1,530,561	1,722,272	1,600,764	(121,508)	-7%
Discretionary Expenses								
Advertising & Marketing	521100	25,889	79,498	19,315	102,030	102,270	240	
Architectural Services	521101	-	-	199	-	-	-	
Auditing & Accounting Services	521102	-	-	-	4,000	4,000	-	
Consulting Services	521103	92,225	14,415	22,220	75,000	-	(75,000)	
Consulting & Technical Service	521104	1,634	-	76	275,000	-	(275,000)	
External Contracted Labor	521105	18,000	34,808	42,556	56,000	56,000	-	
Health Services	521106	7,732	5,924	5,845	700	350	(350)	
Legal Services	521107	31,957	42,091	36,034	6,350	6,350	-	
Other Professional Services	521108	439,789	369,003	480,372	223,900	58,500	(165,400)	
Management Services	521111	-	78,976	-	-	-	-	
Computer Hardware	522100	-	975	6,400	-	35,000	35,000	
Computer Software Maintenance	522101	9,711	27,503	7,249	7,000	8,000	1,000	
IT Services - External	522102	31,033	13,560	16,368	1,000	4,880	3,880	
Building & Grounds Services	522104	218	8,129	89,713	1,299,239	450,050	(849,189)	
Furniture, Equip, Fixture Serv	522105	5,316	4,595	28,533	50	650	600	
Vehicles & Rolling Equip Serv	522106	24,167	24	857	50	-	(50)	
NonCapitalized Project Expense	522110	1,209,013	-	-	-	-	-	
Landfill Fees	523102	1,553	1,454	2,363	-	-	-	
Sewer Services	523105	-	-	512	-	-	-	
Phone Services	523107	12,074	10,420	11,474	6,800	2,550	(4,250)	
Water	523108	-	-	889	-	-	-	
Rental of Equip & Vehicles	524101	5,616	3,390	61	-	-	-	
Appraisal, Recording, Abstract	525100	6,705	3,000	8,020	-	-	-	
Printing, Binding, & Duplicate	525102	22,519	25,600	23,704	19,200	19,500	300	
Other Insurance	525105	571	4,352	13,056	-	-	-	
Animal Supplies	531101	10,601	11,975	14,573	14,700	14,700	-	
Awards & Recognition	531102	294	2,350	615	-	-	-	
Books & Subscriptions	531103	268,869	291,778	27,112	99,474	86,739	(12,735)	
Chemical Supplies	531104	38	38	-	150	150	-	
Cleaning & Janitorial Supplies	531105	122	-	110	225	225	-	
Computer Supplies	531106	73	105	418	500	500	-	
Engineering Supplies	531108	-	18	-	-	-	-	
Equipment/Furniture/Fixtures	531109	37,762	73,396	52,397	421,550	426,100	4,550	
Landscaping Materials	531112	-	2,321	(81)	50	50	-	
Cost of Goods Sold	531113	-	-	950	-	-	-	
Miscellaneous Supplies	531114	455	603	79	30	30	-	
Office Supplies	531116	12,376	10,468	10,011	16,000	14,000	(2,000)	
Paint Supplies	531117	30	-	-	100	100	-	
Program Supplies	531118	33,682	41,762	32,119	40,000	40,000	-	
Shop Supplies	531119	1,639	1,469	875	400	100	(300)	
Sign & Signal Supplies	531120	184	1,097	25,664	100	100	-	
Uniforms	531123	2,700	6,865	4,279	-	-	-	
Personal Protective Gear	531124	20,854	6,012	9,715	200	300	100	
LP Gas	532103	46	-	-	-	-	-	
Other Lubricants	532106	-	-	72	-	-	-	
Building & Grounds Supplies	533100	2,018	6,034	30	6,400	5,900	(500)	
Furniture, Equipment, Fixtures	533101	6,733	2,950	7,595	700	200	(500)	
Tires & Tubes	533103	1,340	-	-	-	-	-	
HAP Occupied Units	541100	5,629,822	5,097,204	4,905,520	5,174,076	5,238,143	64,067	
Grants	541105	1,129,868	1,310,846	1,053,950	842,310	-	(842,310)	
Grants & Contributions	541106	9,223,944	4,888,061	7,799,383	7,189,751	5,898,312	(1,291,439)	
Animals	542100	571	18,685	8,000	6,000	6,000	-	
Conferences, Training, Travel	542102	103,351	118,248	105,270	60,500	63,000	2,500	
Dues & Memberships	542103	7,336	5,978	4,315	5,200	5,000	(200)	
Settlement	542105	-	3,700	-	-	-	-	
Licensing Fees	542106	320	150	435	400	400	-	
Miscellaneous Costs	542107	13,803	50,348	15,433	50,000	10,000	(40,000)	
Postage & Freight	542108	60,932	50,153	59,522	51,000	63,000	12,000	
Property Tax	542109	7,116	6,935	7,396	7,500	7,500	-	
Recording/Filing Fees/Permits	542110	1,563	3,754	1,373	2,900	2,500	(400)	
Mileage Reimbursement	542111	907	1,213	917	4,600	1,100	(3,500)	
Bad Debt Expense	542114	240	342,992	69,420	50,000	70,000	20,000	
Total Discretionary Expenses		18,525,305	13,085,225	15,033,285	16,121,135	12,702,249	(3,418,886)	-21%
Fleet & Facilities								
City Facility Maint Services	522107	-	653	5,394	-	-	-	
City Fleet Services	522108	2,223	1,301	1,162	1,720	1,650	(70)	
Rental of Land & Buildings	524100	92,153	172,522	180,827	159,508	150,369	(9,139)	
City Fleet Rental Charges	524102	2,650	1,275	979	1,248	1,248	-	
Total Fleet & Facilities		97,026	175,751	188,362	162,476	153,267	(9,209)	-6%
Non-Discretionary Expenses								
City Accounting Services	521113	75,028	63,383	59,296	63,138	69,882	6,744	
City Inter Department Charges	521114	168,923	72,928	93,701	95,091	95,091	-	
City Information Tech Services	522109	-	250	-	-	-	-	
Electricity	523100	4,956	6,815	23,750	4,769	4,769	-	
Natural Gas	523103	1,696	4,100	8,408	2,090	2,090	-	
Liability Insurance	525104	27,499	3,729	4,230	4,369	2,061	(2,308)	
Property Insurance	525107	-	-	4,934	-	-	-	
Vehicle Insurance	525108	1,200	4,991	-	2,350	2,350	-	
Diesel Fuel	532100	228	1,291	243	-	-	-	
Gasoline Fuel	532101	2,228	1,257	1,120	1,879	1,588	(291)	
Total Non-Discretionary Expenses		281,758	158,744	195,682	173,686	177,831	4,145	2%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Capital Outlay								
Land	551000	3,282,551	271,689	415,500	-	-	-	
Vehicles, Equipment, Software	554000	159,168	57,667	63,654	-	-	-	
Controlled assets	556000	23,212	3,571	109,380	-	-	-	
Total Capital Outlay		3,464,931	332,928	588,534	-	-	-	0%
Debt Service								
Other Debt Interest Expense	561003	24,068	19,854	15,937	9,564	4,138	(5,426)	
Total Debt Service		24,068	19,854	15,937	9,564	4,138	(5,426)	-57%
Transfers Out								
Transfer Out-Inter	571100	32,864,119	26,632,987	44,709,975	55,982,992	51,085,002	(4,897,990)	
Transfer Out-Intra	571200	13,146,293	58,624,736	8,260,384	-	-	-	
Total Transfers Out		46,010,412	85,257,723	52,970,358	55,982,992	51,085,002	(4,897,990)	-9%
Total Expenditures		70,043,926	100,562,861	70,522,718	74,172,125	65,723,250	(8,448,875)	-11%
Net Revenues over/(under) Expenditures		(3,151,995)	21,235,157	7,171,007	(10,001,963)	241,950	10,243,913	

ANIMAL CONTROL - SPEC REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Other Revenue								
Interest/Div - Nonproprietary	451000	173	(97)	292	-	-	-	
Gain (Loss) on Sale of Invest	451002	1	-	-	-	-	-	
Contributions & Donations	471002	49,454	41,559	43,485	35,000	35,000	-	
Other Miscellaneous Revenue	471005	-	-	-	3,500	3,500	-	
Total Other Revenue		49,628	41,462	43,778	38,500	38,500	-	0%
Total Revenues		49,628	41,462	43,778	38,500	38,500	-	0%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	11,987	11,084	25,401	26,500	26,500	-	
Computer Software Maintenance	522101	300	-	-	-	-	-	
IT Services - External	522102	492	205	779	-	-	-	
Building & Grounds Services	522104	-	595	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	-	218	237	-	-	-	
Printing, Binding, & Duplicate	525102	-	92	121	-	-	-	
Animal Supplies	531101	8,636	10,372	13,897	8,500	8,500	-	
Cleaning & Janitorial Supplies	531105	-	-	89	-	-	-	
Equipment/Furniture/Fixtures	531109	99	955	-	3,500	3,500	-	
Miscellaneous Supplies	531114	-	66	-	-	-	-	
Office Supplies	531116	186	301	-	-	-	-	
Program Supplies	531118	66	-	-	-	-	-	
Shop Supplies	531119	527	-	-	-	-	-	
Uniforms	531123	-	-	2,060	-	-	-	
Personal Protective Gear	531124	145	-	-	-	-	-	
Total Discretionary Expenses		22,438	23,887	42,583	38,500	38,500	-	0%
Capital Outlay								
Controlled assets	556000	4,258	-	-	-	-	-	
Total Capital Outlay		4,258	-	-	-	-	-	0%
Total Expenditures		26,696	23,887	42,583	38,500	38,500	-	0%
Net Revenues over/(under) Expenditures		22,932	17,574	1,194	-	-	-	

CIVIL RIGHTS - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	(14,442)	120,334	173,393	26,000	26,000	-	
Total Intergovernmental Grants		(14,442)	120,334	173,393	26,000	26,000	-	0%
Charges for Services								
Registration Fees	431303	-	7,185	7,752	-	-	-	
Total Charges for Services		-	7,185	7,752	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	76,765	-	-	-	-	
Operating Transfer In - Intra	483002	2,775	15,000	26,917	-	-	-	
Total Transfers In		2,775	91,765	26,917	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(0)	(12)	222	-	-	-	
Gain (Loss) on Sale of Invest	451002	(0)	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	4	-	-	-	-	
Total Other Revenue		(0)	(9)	222	-	-	-	0%
Total Revenues		(11,668)	219,275	208,285	26,000	26,000	-	0%
Expenditures								
Personal Services								
Total Personal Services		8,087	40,601	92,371	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	1,505	1,188	7,447	-	-	-	
Consulting Services	521103	27,000	-	500	-	-	-	
External Contracted Labor	521105	-	-	4,589	-	-	-	
Other Professional Services	521108	525	3,700	-	-	-	-	
Computer Software Maintenance	522101	-	638	-	-	-	-	
IT Services - External	522102	5,000	5,000	-	-	-	-	
Phone Services	523107	-	-	250	-	-	-	
Printing, Binding, & Duplicate	525102	465	5,776	1,813	-	-	-	
Awards & Recognition	531102	-	-	600	-	-	-	
Books & Subscriptions	531103	-	19	279	-	-	-	
Miscellaneous Supplies	531114	255	-	-	-	-	-	
Office Supplies	531116	-	621	135	-	-	-	
Program Supplies	531118	524	-	263	-	-	-	
Grants & Contributions	541106	-	22,910	26,877	-	-	-	
Conferences, Training, Travel	542102	9,976	4,212	20,916	1,000	1,000	-	
Dues & Memberships	542103	25	399	200	-	-	-	
Postage & Freight	542108	6	-	-	-	-	-	
Mileage Reimbursement	542111	-	-	164	-	-	-	
Total Discretionary Expenses		45,281	44,464	64,030	1,000	1,000	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	29,067	48,065	19,948	25,000	25,000	-	
Total Fleet & Facilities		29,067	48,065	19,948	25,000	25,000	-	0%
Non-Discretionary Expenses								
City Information Tech Services	522109	-	250	-	-	-	-	
Total Non-Discretionary Expenses		-	250	-	-	-	-	0%
Transfers Out								
Transfer Out-Intra	571200	2,775	15,000	26,917	-	-	-	
Total Transfers Out		2,775	15,000	26,917	-	-	-	0%
Total Expenditures		85,210	148,379	203,267	26,000	26,000	-	0%
Net Revenues over/(under) Expenditures		(96,878)	70,896	5,018	-	-	-	

COMMUNITY DEVELOPMENT

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	1,504,256	1,247,158	1,151,304	1,235,383	1,251,966	16,583	
Total Intergovernmental Grants		1,504,256	1,247,158	1,151,304	1,235,383	1,251,966	16,583	1%
Charges for Services								
Other Charges for Services	431010	425	175	832	-	-	-	
Admin Charges - External	431012	3,950	4,030	3,490	-	-	-	
Total Charges for Services		4,375	4,205	4,322	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	32	-	-	-	
Total Transfers In		-	-	32	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	72,777	16,434	32,382	20,000	20,000	-	
Total Other Revenue		72,777	16,434	32,382	20,000	20,000	-	0%
Total Revenues		1,581,408	1,267,797	1,188,040	1,255,383	1,271,966	16,583	1%
Expenditures								
Personal Services								
Total Personal Services		891,190	463,721	445,006	624,447	642,065	17,618	3%
Discretionary Expenses								
Advertising & Marketing	521100	5,473	381	225	600	600	-	
Consulting Services	521103	-	567	-	-	-	-	
External Contracted Labor	521105	-	5,094	934	-	-	-	
Health Services	521106	615	82	145	-	-	-	
Other Professional Services	521108	19,592	55	40,531	-	-	-	
Vehicles & Rolling Equip Serv	522106	12	-	-	-	-	-	
Phone Services	523107	1,771	1,529	1,945	2,000	2,000	-	
Rental of Equip & Vehicles	524101	269	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	9,670	8,486	7,525	8,800	8,800	-	
Books & Subscriptions	531103	40	679	156	200	200	-	
Computer Supplies	531106	45	73	48	500	500	-	
Equipment/Furniture/Fixtures	531109	-	-	-	500	500	-	
Miscellaneous Supplies	531114	73	-	-	-	-	-	
Office Supplies	531116	2,319	3,264	3,052	5,000	5,000	-	
Shop Supplies	531119	-	56	-	-	-	-	
Personal Protective Gear	531124	215	154	231	-	-	-	
Grants	541105	555,354	691,487	612,006	545,310	-	(545,310)	
Grants & Contributions	541106	-	-	-	-	545,310	545,310	
Animals	542100	571	2,685	-	-	-	-	
Conferences, Training, Travel	542102	20,036	11,658	9,100	8,000	8,000	-	
Dues & Memberships	542103	3,113	2,971	1,885	3,000	3,000	-	
Licensing Fees	542106	320	150	420	-	-	-	
Postage & Freight	542108	3,412	1,864	1,113	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	514	1,801	1,173	2,000	2,000	-	
Mileage Reimbursement	542111	659	740	456	650	650	-	
Total Discretionary Expenses		624,073	733,774	680,945	579,560	579,560	-	0%
Fleet & Facilities								
City Fleet Services	522108	556	102	-	-	-	-	
Rental of Land & Buildings	524100	32,103	40,297	43,759	35,470	33,164	(2,306)	
City Fleet Rental Charges	524102	1,450	357	88	-	-	-	
Total Fleet & Facilities		34,108	40,756	43,847	35,470	33,164	(2,306)	-7%
Non-Discretionary Expenses								
City Accounting Services	521113	22,901	14,500	14,790	14,790	16,371	1,581	
City Inter Department Charges	521114	-	-	274	-	-	-	
Liability Insurance	525104	2,418	1,054	1,133	1,116	806	(310)	
Gasoline Fuel	532101	858	48	55	-	-	-	
Total Non-Discretionary Expenses		26,177	15,602	16,252	15,906	17,177	1,271	8%
Transfers Out								
Transfer Out-Intra	571200	-	-	32	-	-	-	
Total Transfers Out		-	-	32	-	-	-	0%
Total Expenditures		1,575,547	1,253,853	1,186,082	1,255,383	1,271,966	16,583	1%
Net Revenues over/(under) Expenditures		5,860	13,944	1,958	-	-	-	

FIRE - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Licenses & Permits								
Other Licenses	411013	7,700	30,078	43,725	25,000	25,000	-	
Total Licenses & Permits		7,700	30,078	43,725	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	292,188	155,950	266,738	185,000	185,000	-	
Total Intergovernmental Grants		292,188	155,950	266,738	185,000	185,000	-	0%
Charges for Services								
Special Fire Services	431102	12,388	3,675	2,029	5,000	5,000	-	
Registration Fees	431303	-	35,855	31,830	-	-	-	
Total Charges for Services		12,388	39,530	33,859	5,000	5,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	121	(39)	155	-	-	-	
Gain (Loss) on Sale of Invest	451002	3	-	-	-	-	-	
Contributions & Donations	471002	849	-	-	-	-	-	
Total Other Revenue		973	(39)	155	-	-	-	0%
Total Revenues		313,248	225,519	344,477	215,000	215,000	-	0%
Expenditures								
Personal Services								
Total Personal Services		52,146	22,813	23,601	-	-	-	0%
Discretionary Expenses								
Advertising & Marketing	521100	996	-	-	-	-	-	
Other Professional Services	521108	-	-	39,232	-	-	-	
Computer Hardware	522100	-	975	-	-	-	-	
IT Services - External	522102	1,440	956	1,200	-	-	-	
Building & Grounds Services	522104	-	1,449	57	-	-	-	
Furniture, Equip, Fixture Serv	522105	3,305	4,378	27,976	-	-	-	
Vehicles & Rolling Equip Serv	522106	15,000	-	845	-	-	-	
Phone Services	523107	6,680	6,755	8,241	-	-	-	
Rental of Equip & Vehicles	524101	615	-	58	-	-	-	
Printing, Binding, & Duplicate	525102	-	3,429	1,647	-	-	-	
Animal Supplies	531101	-	75	-	3,000	3,000	-	
Awards & Recognition	531102	-	2,350	-	-	-	-	
Books & Subscriptions	531103	324	1,099	266	-	-	-	
Cleaning & Janitorial Supplies	531105	37	-	-	-	-	-	
Computer Supplies	531106	28	-	370	-	-	-	
Equipment/Furniture/Fixtures	531109	27,995	42,826	38,181	165,000	165,000	-	
Miscellaneous Supplies	531114	127	337	-	-	-	-	
Office Supplies	531116	34	208	447	-	-	-	
Paint Supplies	531117	30	-	-	-	-	-	
Program Supplies	531118	5,012	6,896	6,768	20,000	20,000	-	
Shop Supplies	531119	434	1,034	499	-	-	-	
Sign & Signal Supplies	531120	38	-	-	-	-	-	
Uniforms	531123	2,700	6,654	2,015	-	-	-	
Personal Protective Gear	531124	20,355	5,433	9,347	-	-	-	
LP Gas	532103	46	-	-	-	-	-	
Building & Grounds Supplies	533100	1,437	3,417	-	-	-	-	
Furniture, Equipment, Fixtures	533101	6,705	2,913	7,595	-	-	-	
Tires & Tubes	533103	1,340	-	-	-	-	-	
Conferences, Training, Travel	542102	65,038	57,909	53,615	40,000	40,000	-	
Dues & Memberships	542103	-	385	1,585	-	-	-	
Postage & Freight	542108	343	(233)	1	-	-	-	
Bad Debt Expense	542114	-	-	1,697	-	-	-	
Total Discretionary Expenses		160,060	149,245	201,642	228,000	228,000	-	0%
Fleet & Facilities								
Rental of Land & Buildings	524100	11,975	11,944	24,798	-	-	-	
Total Fleet & Facilities		11,975	11,944	24,798	-	-	-	0%
Non-Discretionary Expenses								
City Inter Department Charges	521114	-	-	16,870	-	-	-	
Diesel Fuel	532100	228	1,291	243	-	-	-	
Gasoline Fuel	532101	275	37	21	-	-	-	
Total Non-Discretionary Expenses		504	1,329	17,134	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	115,315	24,508	9,743	-	-	-	
Controlled assets	556000	18,954	1,717	20,365	-	-	-	
Total Capital Outlay		134,269	26,226	30,109	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	72	-	-	-	-	-	
Transfer Out-Intra	571200	-	-	0	-	-	-	
Total Transfers Out		72	-	0	-	-	-	0%
Total Expenditures		359,025	211,556	297,284	228,000	228,000	-	0%
Net Revenues over/(under) Expenditures		(45,777)	13,963	47,193	(13,000)	(13,000)	-	

GROWTH REINVESTMENT INITIATIVE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Other Taxes	401104	-	-	-	7,689,027	9,035,134	1,346,107	
Total Taxes		-	-	-	7,689,027	9,035,134	1,346,107	18%
Intergovernmental Grants								
State Capital	422002	-	-	7,281,851	-	-	-	
Total Intergovernmental Grants		-	-	7,281,851	-	-	-	0%
Total Revenues		-	-	7,281,851	7,689,027	9,035,134	1,346,107	18%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	-	-	6,794,251	7,689,027	9,035,134	1,346,107	
Total Transfers Out		-	-	6,794,251	7,689,027	9,035,134	1,346,107	18%
Total Expenditures		-	-	6,794,251	7,689,027	9,035,134	1,346,107	18%
Net Revenues over/(under) Expenditures		-	-	487,600	-	-	-	

HOME

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	352,423	584,555	339,178	310,986	271,085	(39,901)	
Total Intergovernmental Grants		352,423	584,555	339,178	310,986	271,085	(39,901)	-13%
Charges for Services								
Other Charges for Services	431010	-	-	3,887	-	3,887	3,887	
Total Charges for Services		-	-	3,887	-	3,887	3,887	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	143	(65)	207	-	-	-	
Other Miscellaneous Revenue	471005	52,289	44,438	48,656	40,000	40,000	-	
Total Other Revenue		52,432	44,373	48,863	40,000	40,000	-	0%
Total Revenues		404,855	628,928	391,929	350,986	314,972	(36,014)	-10%
Expenditures								
Personal Services								
Total Personal Services		33,492	30,286	31,874	52,863	42,882	(9,981)	-19%
Discretionary Expenses								
Health Services	521106	63	6	7	-	-	-	
Office Supplies	531116	-	-	92	-	-	-	
Grants	541105	368,555	603,000	353,614	297,000	-	(297,000)	
Grants & Contributions	541106	-	-	-	-	271,000	271,000	
Conferences, Training, Travel	542102	1,283	(188)	163	-	-	-	
Dues & Memberships	542103	-	30	-	-	-	-	
Recording/Filing Fees/Permits	542110	336	386	628	100	500	400	
Mileage Reimbursement	542111	345	412	278	800	350	(450)	
Total Discretionary Expenses		370,581	603,646	354,781	297,900	271,850	(26,050)	-9%
Non-Discretionary Expenses								
City Accounting Services	521113	404	-	-	-	-	-	
Liability Insurance	525104	153	54	67	223	240	17	
Gasoline Fuel	532101	92	6	-	-	-	-	
Total Non-Discretionary Expenses		649	60	67	223	240	17	8%
Total Expenditures		404,722	633,992	386,722	350,986	314,972	(36,014)	-10%
Net Revenues over/(under) Expenditures		134	(5,065)	5,207	-	-	-	

HOTEL - MOTEL TAX

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Other Taxes	401104	2,895,232	3,035,261	3,441,535	3,000,000	3,358,916	358,916	
Total Taxes		2,895,232	3,035,261	3,441,535	3,000,000	3,358,916	358,916	12%
Transfers In								
Operating Transfer In - Inter	483001	8,434	-	-	-	-	-	
Total Transfers In		8,434	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,683	(175)	1,507	-	-	-	
Gain (Loss) on Sale of Invest	451002	66	-	-	-	-	-	
Contributions & Donations	471002	39,851	-	-	-	-	-	
Total Other Revenue		42,600	(175)	1,507	-	-	-	0%
Total Revenues		2,946,265	3,035,086	3,443,042	3,000,000	3,358,916	358,916	12%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	-	-	21,500	-	-	-	
Other Professional Services	521108	-	300	1,566	-	-	-	
Management Services	521111	-	78,976	-	-	-	-	
Computer Software Maintenance	522101	450	-	-	-	-	-	
Rental of Equip & Vehicles	524101	389	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	-	580	-	-	-	-	
Office Supplies	531116	53	-	-	-	-	-	
Program Supplies	531118	124	-	-	-	-	-	
Sign & Signal Supplies	531120	-	16	-	-	-	-	
Building & Grounds Supplies	533100	-	675	-	-	-	-	
Furniture, Equipment, Fixtures	533101	28	-	-	-	-	-	
Grants & Contributions	541106	1,991,245	1,725,781	1,713,282	1,707,770	1,925,941	218,171	
Conferences, Training, Travel	542102	664	-	-	-	-	-	
Postage & Freight	542108	-	4	-	-	-	-	
Total Discretionary Expenses		1,992,952	1,806,332	1,736,348	1,707,770	1,925,941	218,171	13%
Non-Discretionary Expenses								
City Accounting Services	521113	2,505	2,200	2,244	2,244	2,483	239	
Electricity	523100	773	1,445	1,123	-	-	-	
Total Non-Discretionary Expenses		3,279	3,645	3,367	2,244	2,483	239	11%
Debt Service								
Other Debt Interest Expense	561003	24,068	19,512	14,683	9,564	4,138	(5,426)	
Total Debt Service		24,068	19,512	14,683	9,564	4,138	(5,426)	-57%
Transfers Out								
Transfer Out-Inter	571100	1,399,763	1,238,392	1,591,088	1,280,422	1,330,492	50,070	
Total Transfers Out		1,399,763	1,238,392	1,591,088	1,280,422	1,330,492	50,070	4%
Total Expenditures		3,420,062	3,067,881	3,345,486	3,000,000	3,263,054	263,054	9%
Net Revenues over/(under) Expenditures		(473,797)	(32,795)	97,556	-	95,862	95,862	

LEASED HOUSING

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	5,903,915	5,949,980	5,125,865	6,020,146	6,143,980	123,834	
Sec 8 Fraud Recovery	421005	132,974	28,802	25,167	-	-	-	
Total Intergovernmental Grants		6,036,889	5,978,782	5,151,032	6,020,146	6,143,980	123,834	2%
Charges for Services								
Other Charges for Services	431010	78,968	246,558	142,472	30,000	-	(30,000)	
Total Charges for Services		78,968	246,558	142,472	30,000	-	(30,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(348)	(1,849)	782	-	-	-	
Gain (Loss) on Sale of Invest	451002	12	-	-	-	-	-	
Other Miscellaneous Revenue	471005	10	22	32	-	-	-	
Total Other Revenue		(327)	(1,827)	814	-	-	-	0%
Total Revenues		6,115,530	6,223,513	5,294,318	6,050,146	6,143,980	93,834	2%
Expenditures								
Personal Services								
Total Personal Services		346,426	642,757	581,399	653,869	654,793	925	0%
Discretionary Expenses								
Advertising & Marketing	521100	2,157	25	153	500	500	-	
Auditing & Accounting Services	521102	-	-	-	4,000	4,000	-	
Consulting Services	521103	-	284	-	-	-	-	
External Contracted Labor	521105	-	10,203	19,034	5,000	5,000	-	
Health Services	521106	(366)	112	152	700	300	(400)	
Legal Services	521107	-	-	750	6,350	6,350	-	
Other Professional Services	521108	4,645	5,611	3,823	7,000	6,000	(1,000)	
Computer Software Maintenance	522101	6,465	26,865	7,249	7,000	8,000	1,000	
IT Services - External	522102	-	739	80	-	-	-	
Building & Grounds Services	522104	-	-	-	50	50	-	
Furniture, Equip, Fixture Serv	522105	-	-	-	50	50	-	
Vehicles & Rolling Equip Serv	522106	-	24	12	50	-	(50)	
Phone Services	523107	1,617	1,582	203	1,800	50	(1,750)	
Printing, Binding, & Duplicate	525102	9,512	7,157	7,915	10,000	10,000	-	
Awards & Recognition	531102	-	-	15	-	-	-	
Books & Subscriptions	531103	175	143	156	500	300	(200)	
Chemical Supplies	531104	38	38	-	100	100	-	
Computer Supplies	531106	-	32	-	-	-	-	
Equipment/Furniture/Fixtures	531109	30	1,703	135	100	200	100	
Miscellaneous Supplies	531114	-	-	79	-	-	-	
Office Supplies	531116	3,378	3,851	3,099	6,000	6,000	-	
Shop Supplies	531119	-	-	21	-	-	-	
Uniforms	531123	-	-	174	-	-	-	
Personal Protective Gear	531124	93	-	118	200	200	-	
Furniture, Equipment, Fixtures	533101	-	37	-	-	-	-	
HAP Occupied Units	541100	5,629,822	5,097,204	4,905,520	5,164,076	5,238,143	74,067	
Grants	541105	-	1,620	113	-	-	-	
Grants & Contributions	541106	516	-	-	600	-	(600)	
Conferences, Training, Travel	542102	(4,025)	10,785	5,170	10,000	10,000	-	
Dues & Memberships	542103	1,883	1,087	525	2,000	1,500	(500)	
Settlement	542105	-	3,700	-	-	-	-	
Licensing Fees	542106	-	-	15	400	400	-	
Miscellaneous Costs	542107	7,878	5,946	5,405	10,000	10,000	-	
Postage & Freight	542108	15,039	14,851	17,961	18,000	20,000	2,000	
Mileage Reimbursement	542111	(143)	30	20	-	-	-	
Bad Debt Expense	542114	-	185,861	67,712	50,000	70,000	20,000	
Total Discretionary Expenses		5,678,713	5,379,489	5,045,610	5,304,476	5,397,143	92,667	2%
Fleet & Facilities								
City Fleet Services	522108	1,668	1,199	1,162	1,720	1,650	(70)	
Rental of Land & Buildings	524100	19,008	32,216	33,182	35,470	33,165	(2,305)	
City Fleet Rental Charges	524102	1,200	918	891	1,248	1,248	-	
Total Fleet & Facilities		21,876	34,333	35,235	38,438	36,063	(2,375)	-6%
Non-Discretionary Expenses								
City Accounting Services	521113	47,597	46,683	42,262	46,104	51,028	4,924	
Liability Insurance	525104	24,928	2,621	3,030	3,030	1,015	(2,015)	
Vehicle Insurance	525108	1,200	4,991	-	2,350	2,350	-	
Gasoline Fuel	532101	1,003	1,165	1,044	1,879	1,588	(291)	
Total Non-Discretionary Expenses		74,728	55,460	46,336	53,363	55,981	2,618	5%
Debt Service								
Other Debt Interest Expense	561003	-	342	1,254	-	-	-	
Total Debt Service		-	342	1,254	-	-	-	0%
Total Expenditures		6,121,744	6,112,382	5,709,833	6,050,146	6,143,980	93,834	2%
Net Revenues over/(under) Expenditures		(6,213)	111,131	(415,516)	-	-	0	

LIBRARY SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	226,948	230,702	6	-	-	-	
Property Tax Levy - Delinquent	401101	185	328	136	-	-	-	
Total Taxes		227,133	231,031	142	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	380,689	386,112	309,214	330,000	153,690	(176,310)	
State Operating	422001	202,205	234,269	275,503	167,000	167,000	-	
Total Intergovernmental Grants		582,894	620,381	584,717	497,000	320,690	(176,310)	-35%
Charges for Services								
Admin Charges - External	431012	3,281	4,362	5,356	-	-	-	
Total Charges for Services		3,281	4,362	5,356	-	-	-	0%
Fines & Forfeits								
Library Fines	441001	-	176	8	-	-	-	
Total Fines & Forfeits		-	176	8	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	276,024	-	-	-	-	-	
Operating Transfer In - Intra	483002	143,518	77,846	46,926	-	-	-	
Total Transfers In		419,541	77,846	46,926	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	197	(267)	619	-	-	-	
Gain (Loss) on Sale of Invest	451002	(8)	-	-	-	-	-	
Contributions & Donations	471002	1,134,868	88,617	62,657	40,000	75,000	35,000	
Other Miscellaneous Revenue	471005	-	158	-	14,000	-	(14,000)	
Total Other Revenue		1,135,056	88,508	63,276	54,000	75,000	21,000	39%
Total Revenues		2,367,906	1,022,303	700,426	551,000	395,690	(155,311)	-28%
Expenditures								
Personal Services								
Total Personal Services		265,587	270,773	271,791	287,526	151,451	(136,075)	-47%
Discretionary Expenses								
Advertising & Marketing	521100	14,089	75,029	899	-	1,170	1,170	
Consulting Services	521103	65,225	13,420	-	-	-	-	
External Contracted Labor	521105	18,000	18,000	18,000	23,000	23,000	-	
Health Services	521106	48	44	36	-	50	50	
Other Professional Services	521108	241,706	8,401	-	-	-	-	
Computer Hardware	522100	-	-	-	-	35,000	35,000	
Computer Software Maintenance	522101	139	-	-	-	-	-	
IT Services - External	522102	19,755	3,065	5,705	1,000	4,880	3,880	
Building & Grounds Services	522104	-	872	-	-	-	-	
Furniture, Equip, Fixture Serv	522105	1,871	-	-	-	-	-	
Vehicles & Rolling Equip Serv	522106	49	-	-	-	-	-	
NonCapitalized Project Expense	522110	1,209,013	-	-	-	-	-	
Phone Services	523107	1,949	554	170	3,000	500	(2,500)	
Printing, Binding, & Duplicate	525102	2,822	658	908	-	700	700	
Other Insurance	525105	571	-	-	-	-	-	
Books & Subscriptions	531103	268,260	289,027	16,907	98,774	86,239	(12,535)	
Engineering Supplies	531108	-	18	-	-	-	-	
Equipment/Furniture/Fixtures	531109	486	52	106	-	100	100	
Cost of Goods Sold	531113	-	-	950	-	-	-	
Office Supplies	531116	6,253	2,212	2,822	5,000	3,000	(2,000)	
Program Supplies	531118	19,950	32,001	21,102	20,000	20,000	-	
Shop Supplies	531119	25	21	-	-	-	-	
Sign & Signal Supplies	531120	146	1,081	-	-	-	-	
Grants	541105	-	100	-	-	-	-	
Conferences, Training, Travel	542102	7,239	3,902	4,584	-	4,000	4,000	
Dues & Memberships	542103	2,315	1,056	120	200	500	300	
Miscellaneous Costs	542107	-	37,634	103	40,000	-	(40,000)	
Postage & Freight	542108	42,131	33,567	40,371	30,000	40,000	10,000	
Mileage Reimbursement	542111	40	31	-	2,500	100	(2,400)	
Bad Debt Expense	542114	-	5,581	1	-	-	-	
Total Discretionary Expenses		1,922,081	526,328	112,783	223,474	219,239	(4,235)	-2%
Fleet & Facilities								
Rental of Land & Buildings	524100	-	40,000	40,000	40,000	25,000	(15,000)	
Total Fleet & Facilities		-	40,000	40,000	40,000	25,000	(15,000)	-38%
Transfers Out								
Transfer Out-Intra	571200	143,518	77,846	46,926	-	-	-	
Total Transfers Out		143,518	77,846	46,926	-	-	-	0%
Total Expenditures		2,331,185	914,947	471,501	551,000	395,690	(155,311)	-28%
Net Revenues over/(under) Expenditures		36,721	107,356	228,925	-	-	-	

LOCAL OPTION SALES TAX

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Other Taxes	401104	17,939,752	18,457,259	19,331,507	18,000,000	18,000,000	-	
Total Taxes		17,939,752	18,457,259	19,331,507	18,000,000	18,000,000	-	0%
Transfers In								
Operating Transfer In - Intra	483002	13,000,000	57,466,886	7,585,377	-	-	-	
Total Transfers In		13,000,000	57,466,886	7,585,377	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	9,864	(11,259)	18,347	-	-	-	
Total Other Revenue		9,864	(11,259)	18,347	-	-	-	0%
Total Revenues		30,949,616	75,912,886	26,935,231	18,000,000	18,000,000	-	0%
Expenditures								
Discretionary Expenses								
Legal Services	521107	-	670	-	-	-	-	
Other Professional Services	521108	1,240	-	-	-	-	-	
Grants	541105	(1,180)	(12,120)	-	-	-	-	
Grants & Contributions	541106	3,845,057	626,121	37,573	2,000,000	-	(2,000,000)	
Recording/Filing Fees/Permits	542110	-	-	(2,293)	-	-	-	
Total Discretionary Expenses		3,845,117	614,671	35,280	2,000,000	-	(2,000,000)	-100%
Capital Outlay								
Land	551000	3,282,551	272,409	-	-	-	-	
Total Capital Outlay		3,282,551	272,409	-	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	14,692,323	8,119,944	17,210,468	26,871,572	18,000,000	(8,871,572)	
Transfer Out-Intra	571200	13,000,000	57,466,886	7,585,377	-	-	-	
Total Transfers Out		27,692,323	65,586,830	24,795,845	26,871,572	18,000,000	(8,871,572)	-33%
Total Expenditures		34,819,991	66,473,909	24,831,125	28,871,572	18,000,000	(10,871,572)	-38%
Net Revenues over/(under) Expenditures		(3,870,375)	9,438,977	2,104,106	(10,871,572)	-	10,871,572	

MISC - OTHER SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Operating	421001	212,323	74,873	290,553	1,512,616	498,802	(1,013,814)	
Total Intergovernmental Grants		212,323	74,873	290,553	1,512,616	498,802	(1,013,814)	-67%
Charges for Services								
Other Charges for Services	431010	4,792	4,387	(4,387)	-	-	-	
Admin Charges - External	431012	-	275	395	-	-	-	
Total Charges for Services		4,792	4,662	(3,992)	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	24	1,007,450	750,000	750,000	750,000	-	
Operating Transfer In - Intra	483002	-	1,065,005	593,348	-	-	-	
Total Transfers In		24	2,072,455	1,343,348	750,000	750,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,156	(2,708)	7,454	-	-	-	
Gain (Loss) on Sale of Invest	451002	114	-	-	-	-	-	
Building Rental	461001	-	(150)	-	-	-	-	
Other Rental	461002	300,000	300,000	300,000	300,000	300,000	-	
Vacating Streets & Alleys	461006	-	100	-	-	-	-	
Contributions & Donations	471002	10,377	4,721	1,310	-	-	-	
Other Miscellaneous Revenue	471005	5,780	11,350	104,570	17,205	15,000	(2,205)	
Insurance Premiums	471006	(3,404)	(4,035)	-	-	-	-	
Interest / Div - Proprietary	481000	22	(87)	253	-	-	-	
Sale of Fixed Assets	482001	110,125	627,469	372,851	95,158	100,811	5,653	
Total Other Revenue		429,168	936,660	786,437	412,363	415,811	3,448	1%
Total Revenues		646,307	3,088,652	2,416,345	2,674,979	1,664,613	(1,010,366)	-38%
Expenditures								
Personal Services								
Total Personal Services		43,499	61,684	84,520	103,567	109,573	6,006	6%
Discretionary Expenses								
Advertising & Marketing	521100	326	2,174	9,155	100,000	100,000	-	
Architectural Services	521101	-	-	199	-	-	-	
Consulting Services	521103	-	144	220	75,000	-	(75,000)	
Consulting & Technical Service	521104	1,634	-	-	275,000	-	(275,000)	
External Contracted Labor	521105	-	-	-	28,000	28,000	-	
Health Services	521106	48	44	52	-	-	-	
Other Professional Services	521108	9,685	49,647	165,188	170,000	6,000	(164,000)	
IT Services - External	522102	-	-	165	-	-	-	
Building & Grounds Services	522104	183	1,005	85,113	1,297,689	450,000	(847,689)	
Furniture, Equip, Fixture Serv	522105	140	-	320	-	600	600	
Sewer Services	523105	-	-	512	-	-	-	
Phone Services	523107	-	-	666	-	-	-	
Water	523108	-	-	889	-	-	-	
Rental of Equip & Vehicles	524101	93	140	3	-	-	-	
Appraisal, Recording, Abstract	525100	2,405	3,000	7,415	-	-	-	
Printing, Binding, & Duplicate	525102	-	2	3,764	-	-	-	
Other Insurance	525105	-	4,352	13,056	-	-	-	
Awards & Recognition	531102	294	-	-	-	-	-	
Books & Subscriptions	531103	70	-	-	-	-	-	
Cleaning & Janitorial Supplies	531105	-	-	21	225	225	-	
Equipment/Furniture/Fixtures	531109	-	-	5,216	1,250	5,600	4,350	
Office Supplies	531116	154	11	365	-	-	-	
Program Supplies	531118	8,390	2,865	3,986	-	-	-	
Sign & Signal Supplies	531120	-	-	932	-	-	-	
Uniforms	531123	-	211	30	-	-	-	
Personal Protective Gear	531124	46	425	19	-	100	100	
Building & Grounds Supplies	533100	-	129	30	-	-	-	
HAP Occupied Units	541100	-	-	-	10,000	-	(10,000)	
Grants	541105	207,139	26,758	88,216	-	-	-	
Grants & Contributions	541106	-	-	54,500	97,854	330,486	232,632	
Conferences, Training, Travel	542102	-	9,556	11,443	1,500	-	(1,500)	
Dues & Memberships	542103	-	50	-	-	-	-	
Postage & Freight	542108	-	100	59	-	-	-	
Recording/Filing Fees/Permits	542110	215	403	445	800	-	(800)	
Mileage Reimbursement	542111	6	-	-	650	-	(650)	
Bad Debt Expense	542114	-	151,550	10	-	-	-	
Total Discretionary Expenses		230,827	252,566	451,987	2,057,968	921,011	(1,136,957)	-55%
Fleet & Facilities								
City Facility Maint Services	522107	-	653	5,394	-	-	-	
Rental of Land & Buildings	524100	-	-	19,140	23,568	34,040	10,472	
Total Fleet & Facilities		-	653	24,534	23,568	34,040	10,472	44%
Non-Discretionary Expenses								
City Accounting Services	521113	466	-	-	-	-	-	
City Inter Department Charges	521114	-	-	(3)	-	-	-	
Electricity	523100	-	828	17,944	-	-	-	
Natural Gas	523103	-	2,110	6,913	-	-	-	
Property Insurance	525107	-	-	4,934	-	-	-	
Total Non-Discretionary Expenses		466	2,938	29,788	-	-	-	0%

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Capital Outlay								
Land	551000	-	(720)	415,500	-	-	-	
Total Capital Outlay		-	(720)	415,500	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	942,892	1,151,875	1,552,572	469,277	584,225	114,948	
Transfer Out-Intra	571200	-	1,065,005	593,348	-	-	-	
Total Transfers Out		942,892	2,216,880	2,145,920	469,277	584,225	114,948	24%
Total Expenditures		1,217,684	2,534,002	3,152,249	2,654,379	1,648,849	(1,005,531)	-38%
Net Revenues over/(under) Expenditures		(571,377)	554,650	(735,904)	20,599	15,764	(4,835)	

PARKS AND PUBLIC PROPERTY

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	-	4,662	-	-	-	
Total Transfers In		-	-	4,662	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	27,674	23,840	(1,549)	5,860	360	(5,500)	
Gain (Loss) on Sale of Invest	451002	34	5,151	2,925	-	-	-	
Land Rental	461000	38,550	39,930	40,699	39,930	39,930	-	
Contributions & Donations	471002	10,943	14,428	7,198	5,000	9,000	4,000	
Total Other Revenue		77,200	83,348	49,273	50,790	49,290	(1,500)	-3%
Total Revenues		77,200	83,348	53,935	50,790	49,290	(1,500)	-3%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	-	-	-	930	-	(930)	
Other Professional Services	521108	-	-	-	400	-	(400)	
Building & Grounds Services	522104	-	4,209	-	1,500	-	(1,500)	
Printing, Binding, & Duplicate	525102	-	-	-	400	-	(400)	
Animal Supplies	531101	1,965	1,528	677	2,200	2,200	-	
Chemical Supplies	531104	-	-	-	50	50	-	
Equipment/Furniture/Fixtures	531109	-	17	-	200	200	-	
Landscaping Materials	531112	-	2,321	(81)	50	50	-	
Miscellaneous Supplies	531114	-	-	-	30	30	-	
Paint Supplies	531117	-	-	-	100	100	-	
Program Supplies	531118	(384)	-	-	-	-	-	
Shop Supplies	531119	-	-	-	400	100	(300)	
Sign & Signal Supplies	531120	-	-	-	100	100	-	
Building & Grounds Supplies	533100	581	1,813	-	6,400	5,900	(500)	
Furniture, Equipment, Fixtures	533101	-	-	-	700	200	(500)	
Animals	542100	-	-	-	1,000	1,000	-	
Miscellaneous Costs	542107	-	267	-	-	-	-	
Property Tax	542109	7,116	6,935	7,396	7,500	7,500	-	
Total Discretionary Expenses		9,278	17,090	7,992	21,960	17,430	(4,530)	-21%
Non-Discretionary Expenses								
City Accounting Services	521113	755	-	-	-	-	-	
Electricity	523100	4,182	4,542	4,683	4,769	4,769	-	
Natural Gas	523103	1,696	1,990	1,495	2,090	2,090	-	
Total Non-Discretionary Expenses		6,634	6,532	6,178	6,859	6,859	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,254	77,318	89,164	3,000	3,500	500	
Total Transfers Out		3,254	77,318	89,164	3,000	3,500	500	17%
Total Expenditures		19,166	100,940	103,333	31,819	27,789	(4,030)	-13%
Net Revenues over/(under) Expenditures		58,034	(17,592)	(49,399)	18,971	21,501	2,530	

POLICE SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Federal Capital	421003	16,768	53,899	141,609	-	-	-	
Total Intergovernmental Grants		16,768	53,899	141,609	-	-	-	0%
Charges for Services								
Special Police Services	431101	5,950	6,050	5,900	-	-	-	
Total Charges for Services		5,950	6,050	5,900	-	-	-	0%
Fines & Forfeits								
Other Fines & Forfeits	441002	6,250	68,621	103,911	-	-	-	
Total Fines & Forfeits		6,250	68,621	103,911	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,586	(864)	2,909	-	-	-	
Gain (Loss) on Sale of Invest	451002	44	-	-	-	-	-	
Contributions & Donations	471002	7,371	21,348	24,743	7,000	7,000	-	
Sale of Inventory	471003	4,425	5,219	11,160	-	-	-	
Other Miscellaneous Revenue	471005	33,682	(5,208)	5,653	250,000	250,000	-	
Sale of Fixed Assets	482001	-	5,140	8,199	-	-	-	
Total Other Revenue		47,109	25,635	52,663	257,000	257,000	-	0%
Total Revenues		76,077	154,205	304,083	257,000	257,000	-	0%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	311	337	467	-	-	-	
Health Services	521106	7,324	5,636	5,453	-	-	-	
Other Professional Services	521108	4,132	16,325	-	-	-	-	
Computer Hardware	522100	-	-	6,400	-	-	-	
Computer Software Maintenance	522101	2,357	-	-	-	-	-	
IT Services - External	522102	4,346	3,595	7,904	-	-	-	
Vehicles & Rolling Equip Serv	522106	9,106	-	-	-	-	-	
Landfill Fees	523102	1,553	1,454	2,363	-	-	-	
Rental of Equip & Vehicles	524101	4,250	3,250	-	-	-	-	
Printing, Binding, & Duplicate	525102	50	-	-	-	-	-	
Animal Supplies	531101	-	-	-	1,000	1,000	-	
Books & Subscriptions	531103	-	810	9,349	-	-	-	
Cleaning & Janitorial Supplies	531105	85	-	-	-	-	-	
Equipment/Furniture/Fixtures	531109	9,152	27,264	8,760	251,000	251,000	-	
Miscellaneous Supplies	531114	-	200	-	-	-	-	
Shop Supplies	531119	652	359	355	-	-	-	
Other Lubricants	532106	-	-	72	-	-	-	
Grants & Contributions	541106	62,792	-	3,550	-	-	-	
Animals	542100	-	16,000	8,000	5,000	5,000	-	
Conferences, Training, Travel	542102	3,142	20,414	280	-	-	-	
Miscellaneous Costs	542107	3,125	3,320	4,725	-	-	-	
Recording/Filing Fees/Permits	542110	-	18	-	-	-	-	
Bad Debt Expense	542114	240	-	-	-	-	-	
Total Discretionary Expenses		112,614	98,982	57,679	257,000	257,000	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	399	-	-	-	-	-	
Total Non-Discretionary Expenses		399	-	-	-	-	-	0%
Capital Outlay								
Vehicles, Equipment, Software	554000	43,853	33,159	53,910	-	-	-	
Controlled assets	556000	-	1,854	89,015	-	-	-	
Total Capital Outlay		43,853	35,013	142,925	-	-	-	0%
Transfers Out								
Transfer Out-Inter	571100	3,634	-	-	500,000	-	(500,000)	
Total Transfers Out		3,634	-	-	500,000	-	(500,000)	-100%
Total Expenditures		160,500	133,995	200,604	757,000	257,000	(500,000)	-66%
Net Revenues over/(under) Expenditures		(84,423)	20,210	103,479	(500,000)	-	500,000	

ROAD USE TAX

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Intergovernmental Grants								
Road Use Tax	422102	12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	
Total Intergovernmental Grants		12,194,470	12,762,359	13,776,749	12,762,000	14,200,000	1,438,000	11%
Other Revenue								
Interest/Div - Nonproprietary	451000	5,178	(3,615)	10,688	-	-	-	
Gain (Loss) on Sale of Invest	451002	168	-	-	-	-	-	
Total Other Revenue		5,346	(3,615)	10,688	-	-	-	0%
Total Revenues		12,199,816	12,758,743	13,787,437	12,762,000	14,200,000	1,438,000	11%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	
Total Transfers Out		11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	11%
Total Expenditures		11,629,129	11,573,827	11,506,000	12,762,000	14,200,000	1,438,000	11%
Net Revenues over/(under) Expenditures		570,688	1,184,916	2,281,437	-	-	-	

ICE ARENA - SPECIAL REVENUE

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Transfers In								
Operating Transfer In - Inter	483001	-	168,538	-	-	-	-	
Total Transfers In		-	168,538	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	921	260	906	-	-	-	
Gain (Loss) on Sale of Invest	451002	17	-	-	-	-	-	
Total Other Revenue		938	260	906	-	-	-	0%
Total Revenues		938	168,797	906	-	-	-	0%
Expenditures								
Transfers Out								
Transfer Out-Inter	571100	150,000	150,000	52,500	50,000	-	(50,000)	
Total Transfers Out		150,000	150,000	52,500	50,000	-	(50,000)	-100%
Total Expenditures		150,000	150,000	52,500	50,000	-	(50,000)	-100%
Net Revenues over/(under) Expenditures		(149,062)	18,797	(51,594)	(50,000)	-	50,000	

SSMID **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	554,241	537,265	492,482	455,212	468,044	12,832	
Total Taxes		554,241	537,265	492,482	455,212	468,044	12,832	3%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	60,998	90,978	88,574	(2,404)	
Total Intergovernmental Grants		-	-	60,998	90,978	88,574	(2,404)	-3%
Transfers In								
Operating Transfer In - Inter	483001	88,942	159,182	350,055	363,585	338,862	(24,723)	
Total Transfers In		88,942	159,182	350,055	363,585	338,862	(24,723)	-7%
Other Revenue								
Interest/Div - Nonproprietary	451000	(13)	(678)	1,835	-	-	-	
Gain (Loss) on Sale of Invest	451002	(1)	-	-	-	-	-	
Contributions & Donations	471002	250,000	251,500	251,000	-	-	-	
Total Other Revenue		249,986	250,822	252,835	-	-	-	0%
Total Revenues		893,169	947,270	1,156,370	909,775	895,480	(14,295)	-2%
Expenditures								
Discretionary Expenses								
Other Professional Services	521108	146,276	251,400	168,131	-	-	-	
IT Services - External	522102	-	-	534	-	-	-	
Building & Grounds Services	522104	-	-	4,280	-	-	-	
Sign & Signal Supplies	531120	-	-	24,732	-	-	-	
Grants & Contributions	541106	328,541	366,327	490,157	909,775	895,480	(14,295)	
Total Discretionary Expenses		474,817	617,727	687,834	909,775	895,480	(14,295)	-2%
Total Expenditures		474,817	617,727	687,834	909,775	895,480	(14,295)	-2%
Net Revenues over/(under) Expenditures		418,352	329,542	468,536	-	-	-	

TAX INCREMENT FINANCING

FY 2017 FINANCIAL DETAIL

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
TIF Prop Tax Levy - Current	401102	8,166,934	11,020,627	13,476,880	10,339,576	10,098,660	(240,916)	
TIF Prop Tax Levy - Deliquent	401103	5,028	10,443	43,131	-	-	-	
Total Taxes		8,171,962	11,031,070	13,520,010	10,339,576	10,098,660	(240,916)	-2%
Charges for Services								
Admin Charges - External	431012	-	-	70	-	-	-	
Total Charges for Services		-	-	70	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	118,599	125	76,074	-	-	-	
Operating Transfer In - Intra	483002	-	-	7,783	-	-	-	
Total Transfers In		118,599	125	83,856	-	-	-	0%
Proceeds of Long Term Liabilities								
TIF GO Bond Proceeds	485008	-	5,000,000	-	-	-	-	
Total Proceeds of Long Term Liabilities		-	5,000,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(9,605)	(10,960)	34,517	-	-	-	
Gain (Loss) on Sale of Invest	451002	(73)	-	-	-	-	-	
Other Miscellaneous Revenue	471005	750	-	6,000	-	-	-	
Interest / Div - Proprietary	481000	-	-	3	-	-	-	
Sale of Fixed Assets	482001	-	-	498,817	-	-	-	
Total Other Revenue		(8,927)	(10,960)	539,337	-	-	-	0%
Total Revenues		8,281,635	16,020,235	14,143,274	10,339,576	10,098,660	(240,916)	-2%
Expenditures								
Discretionary Expenses								
Advertising & Marketing	521100	1,032	363	968	-	-	-	
Consulting & Technical Service	521104	-	-	76	-	-	-	
External Contracted Labor	521105	-	1,512	-	-	-	-	
Legal Services	521107	31,957	41,421	35,284	-	-	-	
Other Professional Services	521108	-	22,480	36,500	20,000	20,000	-	
Building & Grounds Services	522104	35	-	263	-	-	-	
Phone Services	523107	56	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	4,300	-	605	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	11	-	-	-	
Grants & Contributions	541106	2,995,793	2,146,922	5,473,444	2,473,752	1,930,095	(543,657)	
Miscellaneous Costs	542107	2,800	3,180	5,200	-	-	-	
Postage & Freight	542108	-	-	18	-	-	-	
Recording/Filing Fees/Permits	542110	498	1,146	1,420	-	-	-	
Total Discretionary Expenses		3,036,472	2,217,024	5,553,789	2,493,752	1,950,095	(543,657)	-22%
Non-Discretionary Expenses								
City Inter Department Charges	521114	168,923	72,928	76,560	95,091	95,091	-	
Total Non-Discretionary Expenses		168,923	72,928	76,560	95,091	95,091	-	0%
Transfers Out								
Transfer Out-Inter	571100	4,043,052	4,321,631	5,913,931	6,357,694	7,931,651	1,573,957	
Transfer Out-Intra	571200	-	-	7,783	-	-	-	
Total Transfers Out		4,043,052	4,321,631	5,921,714	6,357,694	7,931,651	1,573,957	25%
Total Expenditures		7,248,447	6,611,583	11,552,064	8,946,537	9,976,837	1,030,300	12%
Net Revenues over/(under) Expenditures		1,033,187	9,408,653	2,591,210	1,393,039	121,823	(1,271,216)	

TRUST & AGENCY FUNDS

Fund Description

Trust and agency funds are used to account for assets held by the City in a trustee or custodial capacity for the City's retirement funds and for other entities, such as individuals, private organizations, or other governmental units. These fund types are further classified as expendable trust funds or pension trust funds.

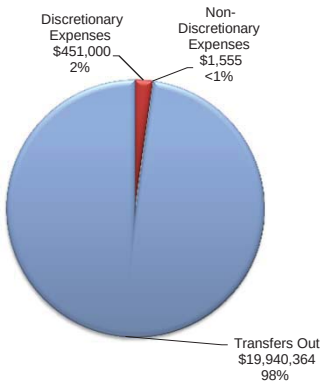
The FY 2017 trust and agency fund expenditure and revenue budget each increased $45K to $20.4M. The increase in revenue is mainly from increased property tax revenue of $110K offset by a decrease in property tax backfill from the state of $71K. $19.6M is budgeted in property tax revenue and $808K for the state's backfill relating to property tax revenue.

	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues	19,861,283	20,347,544	20,392,919	45,375	0%
Expenditures					
Personal Services	(408)	-	-	-	
Discretionary	424,155	365,300	451,000	85,700	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,403	1,403	1,555	153	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
Transfers Out	19,344,160	19,980,842	19,940,364	(40,478)	
	19,769,309	20,347,544	20,392,919	45,375	0%
Net	91,974	-	-	(0)	

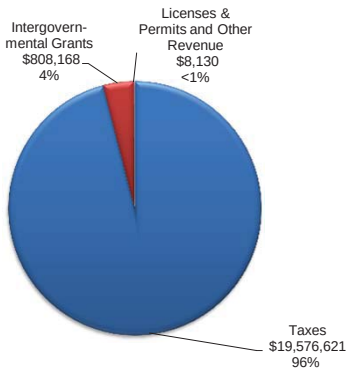
For FY 2017, the associated property tax levies remain unchanged. The benefit levies are as follows:

- Police and fire retirement levy – $.80/$1000 of taxable valuation
- FICA and IPERS levy – $.75997/$1000 of taxable valuation
- Other employee benefits – $1.69601/$1000 of taxable valuation

ALLOCATION OF EXPENSES



FUNDING SOURCES



	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	18,530,456	18,837,005	19,238,698	19,467,027	19,576,621	109,594	
Property Tax Levy - Delinquent	401101	15,187	26,890	11,332	-	-	-	
Total Taxes		18,545,643	18,863,895	19,250,029	19,467,027	19,576,621	109,594	1%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	595,201	879,497	808,168	(71,329)	
Total Intergovernmental Grants		-	-	595,201	879,497	808,168	(71,329)	-8%
Transfers In								
Operating Transfer In - Inter	483001	-	412,483	-	-	-	-	
Total Transfers In		-	412,483	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	47,676	64,724	15,933	1,020	8,130	7,110	
Gain (Loss) on Sale of Invest	451002	140	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	135	119	-	-	-	
Total Other Revenue		47,816	64,859	16,053	1,020	8,130	7,110	697%
Total Revenues		18,593,459	19,341,237	19,861,283	20,347,544	20,392,919	45,375	0%
Expenditures								
Personal Services								
Social Security Contributions	512200	-	851	24	-	-	-	
Other Employee Benefits	512600	-	(20,526)	(432)	-	-	-	
Total Personal Services		-	(19,675)	(408)	-	-	-	0%
Discretionary Expenses								
Consulting Services	521103	-	401	-	-	-	-	
Health Services	521106	322,729	364,979	421,770	365,300	451,000	85,700	
Vehicles & Rolling Equip Serv	522106	3	-	-	-	-	-	
Miscellaneous Costs	542107	(6)	16,614	6	-	-	-	
Bad Debt Expense	542114	-	-	2,379	-	-	-	
Total Discretionary Expenses		322,726	381,994	424,155	365,300	451,000	85,700	23%
Non-Discretionary Expenses								
City Accounting Services	521113	1,413	1,375	1,403	1,403	1,555	153	
Total Non-Discretionary Expenses		1,413	1,375	1,403	1,403	1,555	153	11%
Transfers Out								
Transfer Out-Inter	571100	18,431,337	18,878,826	19,344,160	19,980,842	19,940,364	(40,478)	
Total Transfers Out		18,431,337	18,878,826	19,344,160	19,980,842	19,940,364	(40,478)	0%
Total Expenditures		18,755,476	19,242,519	19,769,309	20,347,544	20,392,919	45,375	0%
Net Revenues over/(under) Expenditures		(162,018)	98,717	91,974	-	-	(0)	

FIRE 411 PENSION **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,681,711	1,713,525	1,815,642	1,913,233	1,827,804	(85,429)	
Property Tax Levy - Delinquent	401101	1,378	2,446	1,069	-	-	-	
Total Taxes		1,683,089	1,715,972	1,816,711	1,913,233	1,827,804	(85,429)	-4%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	56,172	86,438	75,456	(10,982)	
Total Intergovernmental Grants		-	-	56,172	86,438	75,456	(10,982)	-13%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,508	5,105	2,499	-	2,000	2,000	
Gain (Loss) on Sale of Invest	451002	23	-	-	-	-	-	
Total Other Revenue		1,531	5,105	2,499	-	2,000	2,000	100%
Total Revenues		1,684,621	1,721,076	1,875,382	1,999,671	1,905,260	(94,411)	-5%
Expenditures								
Discretionary Expenses								
Consulting Services	521103	-	401	-	-	-	-	
Health Services	521106	97,232	137,315	140,571	137,300	151,000	13,700	
Total Discretionary Expenses		97,232	137,716	140,571	137,300	151,000	13,700	10%
Non-Discretionary Expenses								
City Accounting Services	521113	276	200	204	204	227	23	
Total Non-Discretionary Expenses		276	200	204	204	227	23	11%
Transfers Out								
Transfer Out-Inter	571100	1,618,533	1,587,931	1,734,671	1,862,167	1,754,033	(108,134)	
Total Transfers Out		1,618,533	1,587,931	1,734,671	1,862,167	1,754,033	(108,134)	-6%
Total Expenditures		1,716,041	1,725,847	1,875,446	1,999,671	1,905,260	(94,411)	-5%
Net Revenues over/(under) Expenditures		(31,420)	(4,770)	(64)	-	-	-	

POLICE 411 PENSION **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	2,630,369	2,669,883	2,839,849	2,869,850	2,982,206	112,356	
Property Tax Levy - Delinquent	401101	2,156	3,811	1,673	-	-	-	
Total Taxes		2,632,525	2,673,694	2,841,521	2,869,850	2,982,206	112,356	4%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	87,858	129,656	123,112	(6,544)	
Total Intergovernmental Grants		-	-	87,858	129,656	123,112	(6,544)	-5%
Transfers In								
Operating Transfer In - Inter	483001	-	406,950	-	-	-	-	
Total Transfers In		-	406,950	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	46,180	63,012	6,760	-	5,000	5,000	
Gain (Loss) on Sale of Invest	451002	(13)	-	-	-	-	-	
Total Other Revenue		46,166	63,012	6,760	-	5,000	5,000	100%
Total Revenues		2,678,691	3,143,656	2,936,139	2,999,506	3,110,318	110,812	4%
Expenditures								
Discretionary Expenses								
Health Services	521106	225,497	227,664	281,199	228,000	300,000	72,000	
Vehicles & Rolling Equip Serv	522106	3	-	-	-	-	-	
Total Discretionary Expenses		225,500	227,664	281,199	228,000	300,000	72,000	32%
Non-Discretionary Expenses								
City Accounting Services	521113	301	175	179	179	198	20	
Total Non-Discretionary Expenses		301	175	179	179	198	20	11%
Transfers Out								
Transfer Out-Inter	571100	2,581,872	2,916,567	2,654,829	2,771,328	2,810,120	38,793	
Total Transfers Out		2,581,872	2,916,567	2,654,829	2,771,328	2,810,120	38,793	1%
Total Expenditures		2,807,673	3,144,405	2,936,207	2,999,506	3,110,318	110,812	4%
Net Revenues over/(under) Expenditures		(128,982)	(750)	(68)	-	-	0	

PAYROLL FUNDS **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Taxes								
Prop Tax Levy - Current	401100	14,218,376	14,453,597	14,583,207	14,683,944	14,766,611	82,667	
Property Tax Levy - Delinquent	401101	11,653	20,633	8,590	-	-	-	
Total Taxes		14,230,029	14,474,229	14,591,797	14,683,944	14,766,611	82,667	1%
Intergovernmental Grants								
State Comm Indus Backfill	422104	-	-	451,171	663,403	609,599	(53,804)	
Total Intergovernmental Grants		-	-	451,171	663,403	609,599	(53,804)	-8%
Transfers In								
Operating Transfer In - Inter	483001	-	5,533	-	-	-	-	
Total Transfers In		-	5,533	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(12)	(3,393)	6,675	1,020	1,130	110	
Gain (Loss) on Sale of Invest	451002	130	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	135	119	-	-	-	
Total Other Revenue		118	(3,258)	6,794	1,020	1,130	110	11%
Total Revenues		14,230,147	14,476,505	15,049,762	15,348,367	15,377,340	28,973	0%
Expenditures								
Personal Services								
Social Security Contributions	512200	-	851	24	-	-	-	
Other Employee Benefits	512600	-	(20,526)	(432)	-	-	-	
Total Personal Services		-	(19,675)	(408)	-	-	-	0%
Discretionary Expenses								
Miscellaneous Costs	542107	(6)	16,614	6	-	-	-	
Bad Debt Expense	542114	-	-	2,315	-	-	-	
Total Discretionary Expenses		(6)	16,614	2,321	-	-	-	0%
Non-Discretionary Expenses								
City Accounting Services	521113	836	1,000	1,020	1,020	1,130	110	
Total Non-Discretionary Expenses		836	1,000	1,020	1,020	1,130	110	11%
Transfers Out								
Transfer Out-Inter	571100	14,230,932	14,374,328	14,954,659	15,347,347	15,376,210	28,863	
Total Transfers Out		14,230,932	14,374,328	14,954,659	15,347,347	15,376,210	28,863	0%
Total Expenditures		14,231,762	14,372,267	14,957,592	15,348,367	15,377,340	28,973	0%
Net Revenues over/(under) Expenditures		(1,615)	104,237	92,170	-	-	(0)	

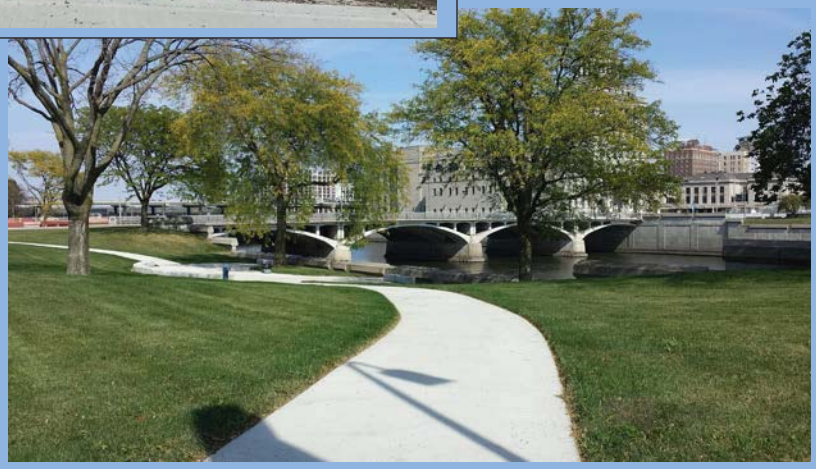
BUILDING DEPARTMENT TRUST **FY 2017 FINANCIAL DETAIL**

	Account	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Adopted Budget	FY 2017 Budget	$ Change From FY 2016 Incr / (Decr)	% Change From FY 2016
Revenues								
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Discretionary Expenses								
Bad Debt Expense	542114	-	-	64	-	-	-	
Total Discretionary Expenses		-	-	64	-	-	-	0%
Total Expenditures		-	-	64	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	(64)	-	-	-	

CAPITAL IMPROVEMENT PROJECT 5 YEAR PLAN

Description

The 5 year capital improvement project plan is a planning document for future budgets. Only the current year is part of the adopted budget. Future years are adjusted annually based on project priority and the City's ability to finance projects. The capital expenditures in the program include costs such as design, property acquisition, and construction. The costs are department estimates for planning purposes only, as costs can change over the life of a project due to many factors such as changes in scope or design. The capital improvement project plan contains projects that are financed with tax supported debt, enterprise or internal service monies, intergovernmental grants, or other funding sources. The main purpose of this section is to summarize the 5 year financial information for capital improvement projects planned.



5 Year Capital Improvement Project Plan

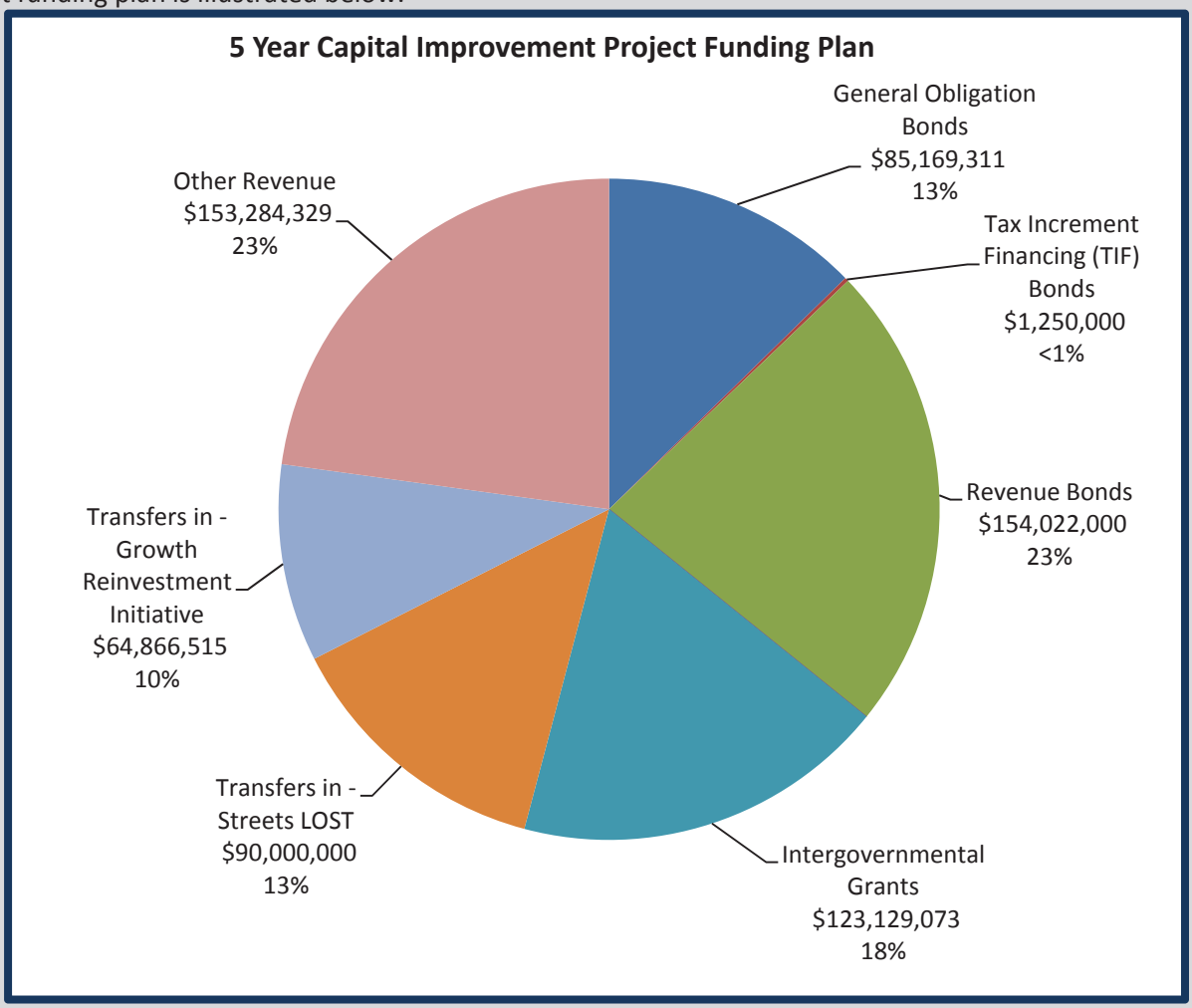
FY 2017 – FY 2021 Expenditures

The total estimated cost of the 5 year capital improvement project expenditure plan from FY 2017 to FY 2021 is $684M. The largest fund in terms of expenditures over the 5 year plan is street improvements. The City estimates $130M will be spent on streets over the next 5 years. The next largest fund area is flood control improvements with estimated expenditures of $124M over the next 5 years. A summary of the 5 year capital improvement project expenditure plan by fund is shown below.

Fund	Total 5 Year Department Plan Expenditures	FY 2017 Department Plan Expenditures	FY 2018 Department Plan Expenditures	FY 2019 Department Plan Expenditures	FY 2020 Department Plan Expenditures	FY 2021 Department Plan Expenditures
Capital Project Fund - Flood						
330 2008 Flood Recovery Improvements	35,030,864	35,030,864	-	-	-	-
331 Flood Control System Improvements	123,953,998	18,131,999	21,470,526	20,830,566	37,176,151	26,344,756
Capital Project Fund - Infrastructure						
301 Street Improvements	130,029,577	39,745,992	28,556,820	21,756,765	20,620,000	19,350,000
304 Storm Sewer Improvements	13,145,000	2,525,000	2,250,000	2,300,000	2,560,000	3,510,000
305 Bridge Improvements	4,079,667	1,691,667	888,000	500,000	500,000	500,000
306 Traffic Improvements	2,562,000	1,842,000	420,000	100,000	100,000	100,000
321 Downtown Improvements	872,042	527,042	345,000	-	-	-
Capital Project Fund - Non-Infrastructure						
307 Park Improvements	1,455,000	430,000	280,000	315,000	190,000	240,000
308 Fire Improvements	4,100,000	1,300,000	700,000	700,000	700,000	700,000
309 Forestry Improvements	2,190,000	150,000	495,000	505,000	515,000	525,000
310 Police Improvements	1,050,000	-	900,000	50,000	50,000	50,000
311 Recreation Improvements	150,000	150,000	-	-	-	-
312 Riverfront Improvements	750,000	150,000	150,000	150,000	150,000	150,000
314 Veterans Stadium Improvements	1,487,000	537,000	250,000	250,000	300,000	150,000
316 Library Improvements	2,750,000	500,000	500,000	750,000	500,000	500,000
324 Aquatic Improvements	142,000	142,000	-	-	-	-
325 Trail Improvements	14,034,544	2,602,544	5,886,000	5,166,000	330,000	50,000
326 Urban Renewal Improvements	300,000	300,000	-	-	-	-
353 Miscellaneous Improvements	15,000,000	5,000,000	5,000,000	5,000,000	-	-
354 Information Technology Improvements	1,395,000	795,000	150,000	150,000	150,000	150,000
355 Building Demolition Improvements	300,000	-	75,000	75,000	75,000	75,000
360 City Facility Improvements	2,500,000	500,000	500,000	500,000	500,000	500,000
Enterprise Capital Project Fund						
515 Airport Improvements	96,494,590	9,618,971	31,758,000	20,285,000	13,098,419	21,734,200
555 Ice Arena Improvements	250,000	50,000	50,000	50,000	50,000	50,000
615 Water Pollution Control Improvements	79,250,000	14,175,000	16,150,000	13,750,000	18,525,000	16,650,000
625 Water Improvements	102,361,000	20,145,000	23,386,000	19,490,000	19,930,000	19,410,000
635 Parking Improvements	1,776,375	1,776,375	-	-	-	-
655 Sanitary Sewer Improvements	38,590,000	8,260,000	10,970,000	10,270,000	4,670,000	4,420,000
665 Transit Improvements	5,302,000	1,136,000	1,016,000	1,025,000	1,050,000	1,075,000
695 Golf Improvements	1,305,000	-	455,000	560,000	175,000	115,000
Internal Service Capital Project Fund						
085 Facility Maintenance Improvements	1,062,000	515,000	72,000	175,000	200,000	100,000
Total	683,667,657	167,727,454	152,673,346	124,703,331	122,114,570	116,448,956

FY 2017 – FY 2021 Funding Sources

The largest revenue source over the 5 year plan is revenue bonds of $154M. The 5 year capital improvement project funding plan is illustrated below.



FY 2017 Adopted Capital Improvement Project Plan

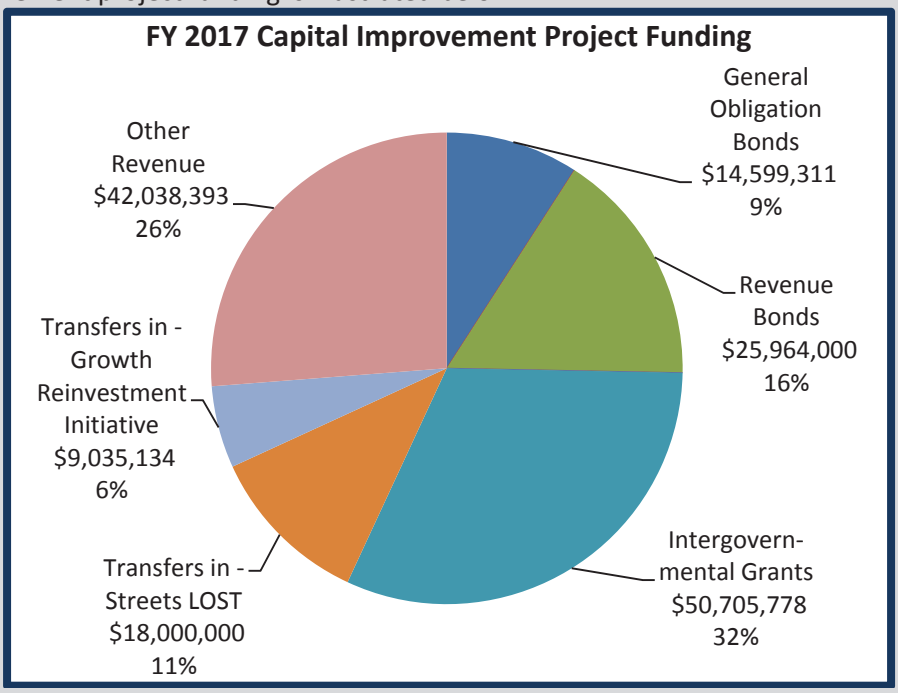
Expenditures

The FY 2017 capital improvement project expenditure budget is $168M. The largest areas in terms of expenditures include:

- Street Improvements – $40M
- 2008 Flood Recovery – $35M
- Water Improvements – $20M
- Flood Control System Improvements - $18M

Funding Sources

In FY 2017, the largest capital improvement project funding source is intergovernmental grants of $51M. FY 2017 capital improvement project funding is illustrated below.



General obligation bond funding includes $14.6M allocated to the following projects:

- $5M – ADA improvements
- $4.7M Public Works ($1.1M – Staff Time, $1.1M – Street Improvements, $1M – Sidewalk Improvements, $375K – Traffic Improvements, $1.1M – Trail Improvements)
- $850K Parks, Recreation, Forestry, Riverfront ($400K Parks, $150K Recreation, $150K Riverfront, $150K Street Trees)
- $1.3M – Fire heavy duty rescue truck and station alerting system
- $500K – Library books
- $1M – Flood control system
- $150K – IT improvements
- $500K – City facility improvements
- $601K – Parking ($450K Skywalk from Convention Center to US Bank Parking Ramp Structure, $151K safety)

Revenue bond funding includes $26M allocated to the following projects:

- $14.5M – Water improvements
- $2.4M – Sanitary sewer improvements
- $9.1M – Water pollution control improvements

The following pages summarize and then detail the 5 year capital improvement project plan by fund.

Significant Non-Recurring Capital Expenditures

Included in the FY 2017 budget are several significant non-recurring capital improvement project expenditures. A project is considered significant based on dollar value. These projects include:

- The Public Works Department has planned a multi-million dollar project relating to 1st Avenue from 27th to 40th Street. $3.8M is budgeted in FY 2017 for this project with funding from grants, general obligation bonds, streets local option sales tax, and cash on hand. This project is in the commercial corridor and is a major transportation arterial between downtown and residential areas of Cedar Rapids. The pavement and several underground utilities along this portion of 1st Avenue have surpassed their useful life and must be replaced or significantly reconstructed. The improvements will include pavement repair, curbs, sidewalks, trail, storm sewer, sanitary sewer and water main upgrading, and placing power lines underground. This is a multiple year project budgeted to spend $11.8M between FY 2016 - FY 2018.
- In FY 2016, the City allocated $4.85M for ADA upgrades for compliance with the Americans with Disabilities Act. The City will budget $5M for the second year of improvements in FY 2017. This includes multiple projects over a four year period including curb ramps, facilities, and parks and recreation upgrades. The City estimates a total of $20M will be spent on ADA upgrades between FY 2016 – FY 2019. The majority of the expenses are expected to be funded from general obligation bonds.
- The Public Works Department has budgeted $2.2M for constructing a new concrete roadway with curb and gutter section running along 26th Street SW from 76th Avenue SW to 60th Avenue SW. This project also includes the installation of a box culvert under this roadway. The project is expected to be funded by revenue generated in the Southwest TIF District and by special assessments.
- The Public Works Department has budgeted $2.25M for the reconstruction of 42nd Street NE from I-380 to Wenig Road. The work will includes pavement removal and replacement, traffic signal upgrades, water main replacement and storm, and sanitary sewer improvements. The pavement in this area has surpassed its useful life and needs to be reconstructed. Construction on this project is planned to be completed during FY2017. The project is expected to be funded 100% by streets local option sales tax.
- The Public Works Department has budgeted $2.7M for improvements along Collins Road NE from east of Northland Avenue NE to Twixt Town Road. The purpose of this project is to improve traffic operations and incorporate safe pedestrian and bicycle accommodations along the corridor. These improvements include upgrading Collins Road NE to three through lanes in each direction, intersection improvements, pedestrian accommodations, and an underpass for the extension of Lindale Drive to cross underneath Collins Road NE. The estimated construction cost for this project is approximately $11M with construction to occur between FY2017 and FY2019. The project is expected to be funded with bonds, grants, special assessments, and streets local option sales tax.
- The Public Works Department has budgeted $2.5M for improvements along C Avenue NE between Collins Road and Blairs Ferry Road. The project improvements include two through lanes in each direction, turn lanes at business entrances, turn lanes at intersections with Blairs Ferry Road and Collins Road, and installation of a landscaped median. Construction of this project is expected to be completed in FY2017. The project is expected to be funded mostly thru the Rockwell TIF district, grants, and general obligation bonds.
- The Sewer Department has budgeted $8M for 2008 sanitary sewer flood recovery repairs to be funded with grants. The repairs include gravity trunk lines, historic sewer repairs as well as sanitary sewer reconstruction, point repairs, manhole replacements, and associated pavement repair located in various locations and quadrants of the City.
- $18.1 is budgeted for the flood protection system to be funded with growth reinvestment revenue and general obligation bonds. This will be year 3 of 20. The total project cost over the 20 year life is $570.4M. The proposed mitigation system includes construction of 6.24 miles of levee and floodwalls (permanent and removable), 11 pump stations, 21 roadway and railroad gate closures, improvements to a flood prone bridge (elevation of approaches), and design of a second river crossing.
- The Water department budgeted $2.3M in its effort to secure a reliable supply of water by constructing new collector wells to augment or replace aging vertical wells. This project will be concluding within the next two

years with the completion of collector well number 5. The construction for this well is currently under way and will be paid for using revenue bonds.

- $7.4M is budgeted for water main replacements in conjunction with street reconstruction projects associated with the Paving for Progress program. These water main projects will occur when the Paving for Progress project entails significant street reconstruction and the water main beneath the paving is deemed to be aged or exhibits a significant break history. These projects will be funded with revenue bonds.
- The Water Pollution Control has budgeted $3M for anaerobic heat exchange replacement to be paid for by revenue bonds.

Capital Improvement Project Impact on Operating Budget

There are a variety of projects included in the budget such as street and bridge improvements, parks and recreation improvements, and sanitary sewer improvements. While the construction of the downtown library and Ladd library have been completed for quite some time, their opening continues to impact the library's operating budget. Other projects to have a potential to have a significant financial impact on the FY 2017 or later operating budgets are identified below.

Project	Financial Impact & Detail
Streets LOST	The implementation of streets LOST is expected to increase operating budgets as additional staff will be hired. However, the new staff will be funded from streets LOST revenue. At the time the budget was created the Public Works Department was still reviewing staffing needs.
Northwest Recreation Center	FY 2017 will be the first fiscal year with operational budget for the NW recreation center. $75K has been allocated to fund custodial services and $110K for other operational costs (funding request). The $110K is the net of revenues and expenditures that will be added to the budget for NW recreation center programming along with reductions related to the closing of the Ambroz facility.

The project detail of the 5 year (FY 2017 – FY 2021) capital improvement project plan is located on subsequent pages. Some funds do not have planned projects and therefore plans are excluded from this book.

Capital Improvement Project 5 Year Plan

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
085 Facility Maintenance Improvements								
	CSC-Parking Lot Restriping		0	7,000	0	0	0	
	CH-HVAC Replacement		0	0	35,000	0	0	
	CH-Energy Mgmt Software Upgr		0	0	15,000	0	0	
	CSC-HVAC Replacement		0	0	15,000	0	0	
	CSC-Energy Mgmt Software Upgr		0	0	15,000	0	0	
	CH Chiller Pumps	SE	0	0	0	15,000	0	City Hall - Replace Chiller Pumps
	CH Cooling Tower	SE	0	0	0	0	25,000	City Hall - Cooling Tower Rebuild
	CSC Building 16 Air Project	SW	0	0	15,000	0	0	City Services Center - This project would replace the air compressors, which are far beyond their useful life expectancy as well as the supply lines.
	CSC Building 16 Boiler	SW	0	0	0	100,000	0	City Services Center - Boiler will need replaced due to the equipment being at the end of its useful life.
085099	CSC-Facility-Reserve-Former PW		5,000	5,000	10,000	15,000	15,000	City Services Center Facility Improvements.
085103	CSC-Reroof area 10 Building 16		450,000	0	0	0	0	City Services Center - Reroof former Solid Waste building at 4th Street SW.
085127	CSC-Overhead Door Replacement		10,000	50,000	50,000	50,000	50,000	City Services Center - Overhead door replacement as needed.
085128	CSC-Perimeter Security		0	0	10,000	0	0	City Services Center - City Services Facility security of the grounds.
085201	CSC-Facility Rebuild		0	0	0	0	0	City Services Center - Cost sharing for new city services facility.
085502	CH-Building Tuck Pointing		5,000	5,000	5,000	5,000	5,000	City Hall - tuck pointing.
085503	CH-Window Glass Repl		5,000	5,000	5,000	5,000	5,000	City Hall - window glass replacements.
085504	CH-Perimeter Security		0	0	0	10,000	0	City Hall - security of the grounds.
085506	CH-Front Stairs		40,000	0	0	0	0	City Hall - The marble slabs acting as stairs on the main entrance to City Hall have shifted and will present a hazard if not remedied. The slabs need to be removed, a new base put in place and then reset.
Total For Fund	**Total Expenses**		**515,000**	**72,000**	**175,000**	**200,000**	**100,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
085 Facility Maintenance Improvements								
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		275,000	222,000	325,000	350,000	250,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		390,000	0	0	0	0	
	Transfer Out		-150,000	-150,000	-150,000	-150,000	-150,000	
	Total Revenue		**515,000**	**72,000**	**175,000**	**200,000**	**100,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
	Wiley Blvd fr F Av to Rogers	NW	0	0	0	500,000	1,000,000	Reconstruct and remove a seal coated road to an asphalt roadway with full curb and gutter.
	Carpenter Rd-Wolf Creek-Miller	NE	0	0	0	40,000	0	This project needs approximately 2-3 inches of hot mix asphalt (HMA) overlay to reduce extensive future repairs.
	B Ave fr 27th St to 29th St	NE	0	0	0	40,000	0	This road will be milled and have portland cement concrete patches fixed followed up by a hot mix asphalt thick overlay. Complete road rehabilitation.
	31st St fr 12th Ave to 1st Ave	SW	0	40,000	0	0	0	Portland concrete patching and asphalt overlay of existing pavement by City forces.
	Dodge Rd, Ozark - Center Point	NE	0	0	0	40,000	0	Portland cement concrete repairss to extend pavement life and functionality of roadway.
	Eastern Av fr 35th to 32nd	NE	0	0	0	40,000	0	Patching of the portland cement concrete is needed to extend pavement life.
	1st St fr 3rd Ave to 1st Ave	SE	0	40,000	0	0	0	Asphalt overlay of existing street by City forces.
	16th St fr A Av to 1st Av	NE	0	0	0	40,000	0	Patching of the portland cement concrete is needed to extend pavement life.
	Indian, River View - Carpenter	NE	0	0	0	40,000	0	Roadway needs a hote mix asphalt thick overlay to maintain functionality of the roadway.
	Otis Rd fr 12th Av to 15th Av	SE	0	0	0	50,000	0	Roadway needs a hote mix asphalt overlay to maintain functionality of the roadway.
	14th Ave fr 28th St to 30th St	SE	0	40,000	0	0	0	Portland cement concrete patching and asphalt overlay of existing pavement by City forces.
	Westwood, Hillside to Glenwood	NW	0	0	0	50,000	500,000	Restoration of portland cement concrete roadway for entire section of street.
	13th St fr A Ave to B Ave	NW	0	0	0	50,000	200,000	Thin hot mix asphalt (HMA) overlay of roadway.
	3rd St fr 19th Ave to 16th Ave	SW	0	40,000	0	0	0	Portland cement concrete patching of the existing pavement by City forces to extend the life of roadway.
	J Av fr Long Bluff to Wenig	NE	0	0	0	40,000	0	Thin asphalt overlay of existing street by City forces.
	Crestwood Dr 39th St-Edgwd Rd	NW	0	0	0	50,000	500,000	Replace existing rural section with portland cement concrete.
	Lost Valley Rd -Bever Av loop	SE	0	0	500,000	300,000	0	Milling, patching and overlay of existing portland concrete roadway to ensure integrity of the roadway.
	Michael Dr - W & E of Milburn	NE	0	0	0	0	50,000	Reconstruct existing seal coated roadway section. This is on the west and east sides of Milburn Road.
	16th Av fr RR Viaduct-6th St	SW	0	0	0	200,000	1,500,000	Milling, patching and overlay of existing portland concrete roadway to ensure integrity of the roadway.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
	12th Av fr Edgewood-Wms Blvd	SW	0	0	0	200,000	1,500,000	Reconstruction of an existing seal coated rural roadway section with portland cement concreate road with curb and gutter.
	Wenig Rd fr J St to Dead End	NE	0	0	0	0	50,000	Wenig road needs portland cement concrete panels fixed to maintain integrity of entire roadway section.
	Southgate Ct, 33rd to Dead End	SW	0	0	0	40,000	0	Portland cement concrete panel repairs in the roadway.
	South Ridge Dr N to Dead End	SW	0	0	0	40,000	0	This roadway needs portland cement concrete panel repairs to reduce extensive future damage to entire roadway.
	6th St - Ingleside-Hawkeye Dwn	SW	0	0	0	0	200,000	Millinng, patchwork and overlay of existing overlaid portland concrete rural section roadway and consideration of center turn lane addition at Hawkeye Downs Road.
	6th St -76th Av-Amer Dr	SW	0	250,000	650,000	0	0	Reconstruction of rural section street to curb and gutter street.
	Wilson Av fr Edgwd Rd-Lori Dr	SW	0	0	0	500,000	500,000	Hot asphalt mix overlay of existing portland concrete roadway to extend pavement life.
301125	Cottage Grove Av @ Forest Dr	SE	50,000	0	0	0	0	Reconstruction of intersection with new roundabout and portland cement concrete.
3012004	TIF 26 SW Fr 60 Ave-76 Ave	SW	2,200,000	0	0	0	0	Conversion of a gravel road to a concrete curb and gutter street.
3012008	C Ave Fr Old Marion Rd-40th St	NE	250,000	1,040,000	0	0	0	Complete reconstruction of existing concrete street with bike lanes and construction of new sidewalk to improve pavement condition and pedestrian/ bicycle accommodations.
3012035	10th St Fr 3rd-8th Ave SE	SE	150,000	400,000	0	0	0	Asphalt overlay of the existing street with possible lane reconfiguration.
3012036	1st Av Riv-17th E Ramp Retro	MULTIPLE	70,000	250,000	0	0	0	Removal and replacement of existing sidewalk ramps with partial Iowa Department of Transportation funding. The agreement is a 45% city funded share.
3012043	Johnson Ave Fr Midway - 1st Av	NW	250,000	2,000,000	0	0	0	Reconstruction of an existing concrete street with reconfiguration of lanes from a four lane section to a three lane section with center left turn lanes. Project is partially funded with IDOT State grant.
3012044	FY Recurring Seeding	Multiple	50,000	50,000	0	0	0	Reseeding of recently completed projects as needed. Seeding can only be done during certain window in Fall and Spring and some projects require the right of way to be seeded again if seeding is not fully satisfactory.
3012050	74th St Fr White Ivy-C Ave NE	NE	1,215,000	0	0	0	0	Reconstruct existing seal coat roadway to a concrete curb and gutter street.
3012060	Usher Ferry Fr River Blvd-BF	NE	50,000	0	0	0	0	Project is for conversion of Ushers Ferry Road from a rural section seal coat street from N River Blvd to Blairs Ferry Road in conjunction Highway 100 construction. The City will do this work

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
								and the IDOT has agreed to pay for other improvements that would need to be done at City cost as part of the Highway 100 extension.
3012068	4th and 5th Av Fr 3rd-5th St E	SE	100,000	0	0	0	0	Removal and replacement of asphalt surface and conversion of the street from one-way to two -way traffic.
301207	Hwy 100-Edgewood Rd to Hwy 30	SW	600,000	0	0	0	0	City share of improvements related to Hwy 100 extension.
3012074	Infill Sidewalk Projects	MULTIPLE	900,000	0	0	0	0	Sidewalk infill in areas where sidewalk required by ordinance.
3012076	C Ave NE Fr Shefld to Tow Terr	NE	325,000	0	0	0	0	Conversion of asphalt road with open ditches to a concrete curb and gutter street with storm sewer.
3012078	1st Ave E Fr 4th St - RR Xing	Multiple	100,000	0	0	0	0	Replacement of the railroad crossing signals in conjunction with the pedestrian crossing improvements.
3012088	Ellis Blvd Fr K Ave - O Ave NW	NW	0	0	0	300,000	300,000	Asphalt overlay of existing road to extend the life of the street.
3012089	20th Ave Fr Chandler-Jeff Entr	SW	200,000	0	0	0	0	Portland cement concrete street reconstruction with water main replacement project.
3012090	Chandler St Fr 18th-20th St	SW	200,000	0	0	0	0	Portland cement concrete street reconstruction with water main replacement project.
3012091	B Ave Fr 8th - Highland Dr	NW	1,200,000	0	0	0	0	Complete reconstruction of a portland cement concrete street and associated work.
3012092	42nd St Fr I-380 - Wenig Rd NE	NE	2,250,000	0	0	0	0	PCC street replacement, sidewalk and ramp reconstruction with parkway grading.
3012094	Center Point fr J Ave-Coe Rd	NE	50,000	300,000	100,000	200,000	0	Roadway requires milling, patching and an overlay of existing overlaid portland concrete roadway.
3012095	C St Fr Bowling St - Wilson Av	SW	50,000	0	600,000	1,000,000	500,000	Hot asphalt mix overlay of existing portland concrete roadway.
3012096	32nd St Fr 1st Av-Center Pt Rd	NE	50,000	0	500,000	1,000,000	0	Portland cement concrete patching with hot asphalt mix surfacing and associated work.
3012099	Oakland Rd NE Fr H Ave-J Ave	NE	1,100,000	0	0	0	0	Concrete pavement patching, hot asphalt mix overlay, storm sewer intake replacements, and pedestrian ramp reconstruction.
3012101	8th Ave Fr 18th St-Rockford Rd	SW	0	0	200,000	1,000,000	500,000	Concrete pavement patching, hot asphalt mix overlay, storm sewer intake replacements, and pedestrian ramp reconstruction.
3012102	Forest Dr Fr Grande-Mt Vernon	SE	0	0	0	500,000	500,000	Overlay of existing portland concrete and portland concrete with hot asphalt mix overlay roadway sections.
3012103	Grande Av Fr Bever Prk-19th St	SE	65,000	800,000	1,500,000	0	0	Reconstruction of concrete street along with a storm sewer extension.
3012106	Sidewalks (non Streets LOST)	MULTIPLE	0	0	250,000	250,000	250,000	Sidewalk extension to be done with street project in compliance with Complete Streets Policy but not eligible for Paving for Progress.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
3012111	7th A-8th and 8th 3rd-8th Ave	SE	700,000	0	0	0	0	Concrete pavement patching, hot asphalt mix overlay, storm sewer intake replacements, and pedestrian ramp reconstruction.
3012115	Northwood Dr Fr Glass-42nd St	NE	400,000	1,000,000	500,000	0	0	Reconstruction of existing portland cement concrete street.
3012116	Seminole Vly Rd Fr Fords-42nd	NE	600,000	990,000	1,500,000	0	0	Conversion of a portion of the seal coat street to curb and gutter portland cement concrete street with walk. Will have an asphalt overlay with new shoulders to provide for pedestrian and bicycle accommodations.
3012120	West Post Fr Gordon-E, Midway	NW	1,200,000	0	0	0	0	Complete replacement of existing portland cement concrete street.
3012121	O Ave Fr Edgewood - Ellis NW	NW	600,000	1,000,000	1,500,000	1,000,000	0	Complete reconstruction of existing street with sidewalk extensions along with storm sewer improvements.
3012126	29th St Fr 1st Ave-Tama St SW	SE	100,000	1,400,000	0	0	0	Concrete patching with the addition of new asphalt surface.
3012127	14th Ave Fr 36th-42nd St SE	SE	1,300,000	0	0	0	0	Reconstruction of 14th Ave for complete replacement of deterioriated roadway.
3012129	66th Ave Fr W of 6th St-Locust	SW	0	1,000,000	1,500,000	0	0	Milling with patching of portland cement concrete followed by hot mix asphalt overlay.
3012130	6th St Fr Linn Co - Capital Dr	SW	1,000,000	300,000	0	0	0	Concrete overlay of existing street.
3012131	12th Ave and McCarthy Rd SE	SE	500,000	2,000,000	500,000	0	0	Replacement of 12th Ave SE with new concrete panels with an asphalt overlay of Mcarthy Rd.
3012147	42nd St Fr Edgewood Rd-Ia N RR	NE	100,000	0	0	0	0	Concrete patching of street to extend pavement life.
3012148	Oakland Rd Ctr P Rd NE Rehab	NE	0	0	1,500,000	1,000,000	0	Rehabilitation of portland concrete with hot mix asphalt resurfacing to extend life of the roadway.
3012149	Mt Vernon Rd Fr Memorial-10th	SE	200,000	500,000	500,000	500,000	0	Concrete patching with an asphalt overlay.
3012150	19th St Fr 1st Ave - E Ave NE	NE	0	0	1,000,000	1,000,000	0	Complete reconstruction from C Ave to E Ave with asphalt resurfacing from C Ave to 1st Ave.
3012151	8th Ave Fr L St to 7th St SW	SW	0	0	500,000	500,000	0	Asphalt resurfacing to extend life of the roadway.
3012152	Peace Av Fr Midway-Jacolyn	NW	0	0	700,000	100,000	0	Replacement of a deterioriated roadway.
3012153	Memorial Fr Mt Vernon-McCarthy	SE	0	0	0	600,000	600,000	Replacement of a deterioriated roadway.
3012154	16th Ave fr 4th St - 5th St	SE	500,000	0	0	0	0	Construction of a new portland cement concrete street by extending 16th Ave from 4th Street to 5th Street and including new sidewalks.
3012156	30th St fr Mt Vernon-Pioner Av	SE	40,000	50,000	200,000	300,000	0	Reconstruction of existing street including new sidewalk.
3012158	Hazel Dr, Elmhurst to 1247 HSE	NE	40,000	0	0	0	0	Removal and replacement of existing asphalt surface by City forces. Short distance along Elmhurst from Hazel Drive to house # 1247.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
3012159	F Av fr 4th St to Ellis Blvd	NW	30,000	0	0	0	0	City forces will chip seal a portion of the existing asphalt surface and remove/replace asphalt surface at the intersection of F Ave to Ellis Blvd.
3012160	Eden Ln fr Bayberry to 33rd	SW	30,000	0	0	0	0	Portland cement concrete patching of existing pavement by City forces to extend intengrity of roadway.
3012161	F Av fr Estroy to Old Marion	NE	40,000	0	0	0	0	Project will have portland cement concrete patching followed by a thin asphalt overlay of the exiting pavement by City forces.
3012162	Carriage Dr fr Bramble-Chapel	SW	30,000	0	0	0	0	Project will have portland cement concrete patching by City forces.
3012163	Bayberry Dr fr Cameo to Edgwd	SW	34,800	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012164	Bramble Rd fr 29th to 33rd Av	SW	30,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012165	Burch Av fr 24th St to 19th St	NW	40,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012166	Coral Ln fr Cameo to Eden Ln	SW	40,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012167	Madison St fr Glass to 29th St	NE	30,000	0	0	0	0	Project will have portland cement concrete patching followed by hot mix asphalt overlay of the exiting pavement by City forces.
3012168	Bowling St fr Wilson Av-C St	SW	200,000	0	0	0	0	Concrete patching of the street with removal and replacement of the existing asphalt surface to extend pavement life.
3012169	Chapel Dr fr 29th to Bayberry	SW	40,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012170	7th St fr 10th Ave to 11th Ave	SE	30,000	0	0	0	0	Removal and replacement of existing asphalt surface by City forces.
3012171	34th St fr 1st Av - West F Av	NE	40,000	0	0	0	0	Asphalt patching and seal coat of exiting street by City forces.
3012172	Cameo Ln fr Pebble to 33rd Av	SW	30,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
3012173	Pebble Dr fr Chapel to Bramble	SW	40,000	0	0	0	0	Project will have portland cement concrete patching of the exiting pavement by City forces.
301240	First Ave Fr 27th - 40th	NE	3,838,676	2,179,800	0	0	0	Rehabilitate existing deteriorated pavement on 1st Avenue using a combination of hot asphalt mix overlays, patching, curb replacement, and spot locations of reconstruction.
301377	34th St Fr Lamp Lite-Cot Grove	SE	40,000	0	0	0	0	Sidewalk extension in compliance with the Complete Streets Policy in conjunction street reconstruction.
301379	Memorial Dr Fr Mt Vernon-Bever	SE	500,000	960,000	0	0	0	Complete reconstruction of concrete street.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
301446	Collins Rd Fr C Ave - Twixt	NE	2,700,000	6,877,020	586,765	0	0	Collins Road (IA 100) Phase 1 complete streets improvements and reconstruction from Twixt Town Road to East of Northland Avenue NE.
301491	TIF 51st St @ Council St	NE	50,000	0	0	0	0	Reconstruction and realignment of 51st St at Council Street.
301500	ASD 18th St fr Wilson - 16th	SW	1,700,000	0	0	0	0	Street construction to extend 18th St SW from N. of Wilson Ave to 16th Ave with sidewalk extensions
301612	TIF C Av Fr Collins-Blairs Fry	NE	2,536,000	0	0	0	0	Reconstructing C Ave NE from Collins Rd to Blairs Ferry Rd from an existing four-lane urban arterial roadway to a four-lane w/ a 42' raised median and left/right turn lanes.
301666	Tower Ter Fr E of C Av-Council	NE	1,325,000	0	300,000	250,000	300,000	Construction of a new portland concrete urban section roadway with sidewalk and a trail.
301678	Spoon Creek @ 34th St	SE	0	300,000	700,000	100,000	0	Replacement of portland cement concrete street, new sidewalk construction, sanitary sewer replacement with storm culvert replacement.
301689	Edgewood Fr E Ave - O Ave	NW	300,000	1,500,000	1,020,000	1,020,000	1,000,000	Reconstruction of street to improve street condition and safety with new sidewalks and storm sewers.
301695	6th St Fr 16th - 33rd Ave	SW	300,000	1,100,000	2,000,000	2,000,000	0	Reconstruction of street with conversion of section with ditches to concrete curb and gutter section with sidewalk along 6th Street.
301696	Bever Ave Fr Memorial-34th St	SE	300,000	0	0	0	0	Extend sidewalk from 31st Street to 34th Street along Bever Avenue.
3017017	FY 17 Sidewalk Repair and Ramp	MULTIPLE	200,000	0	0	0	0	Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017018	FY 18 Sidewalk Repair and Ramp	MULTIPLE	0	300,000	0	0	0	Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017019	FY 19 Sidewalk Repair and Ramp	MULTIPLE	0	0	200,000	0	0	Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017020	FY 20 Sidewalk Repair and Ramp	MULTIPLE	0	0	0	300,000	0	Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
3017021	FY 21 Sidewalk Repair and Ramp	MULTIPLE	0	0	0	0	200,000	Sidewalk and ramp repairs and replacements throughout the City to extend pavement life.
301758	Ellis Rd Fr Covington-80th St	NW	0	0	0	50,000	500,000	Convert existing seal coat roadway to portland cement concrete roadway.
301763	Northwood NE Sidewalk	NE	65,000	0	0	0	0	Extension of new sidewalk in conjunction with reconstruction of street.
3017970	FY Street LOST	Multiple	0	0	800,000	2,390,000	7,000,000	Funding for staff who work on projects receiving streets Local Option Sales Tax (LOST) funding and future year LOST expenses. Projects to be identified each fiscal year.
301872	Roadway Aesthetic Drawings	MULTIPLE	400,000	0	0	0	0	Improvements are to include median

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
								construction, ditch grading to improve drainage and retaining wall for pedestrian safety at Collins Rd from Council to east of Northland NE, Williams Blvd from Trent St to 16th Ave SW, 1st Ave under I-380, and 3rd Ave under I-380.
301929	TIF Krkwd Blvd fr S 76th-N Wds	SW	1,500,000	0	0	0	0	Reconstruction of Kirkwood Blvd from College Community School District access drives south of 76th Ave to south of Woodstone Lane with roundabouts at intersection.
301934	TIF Center Point Rd, Coe Inter	NE	0	0	0	1,000,000	0	Perform a study on the Center Point road one way conversion around Coe College.
301936	TIF Kirkwood Blvd Sidewalk	SW	100,000	0	0	0	0	New sidewalk construction to fill gap in the walk on the east side of Kirkwood Blvd, south of Kirkwood College's main entrance.
301950	RR Conv 9th - 12 Ave SE	SE	250,000	250,000	250,000	250,000	0	Total quiet zone in downtown area would need to extend through 12th Avenue SE at the 4th ST RR corridor. This makes instersections to require railroad drop arms in both directions.
301991	FY FTE New Funding		242,936	0	0	0	0	New positions to work on Capital Improvement projects that are funded with bonds, within Public Works Engineering.
301992	Road Use Tax Project		2,508,580	0	0	0	0	Road Use Tax to be allocated to Capital Improvement Projects as categorized by Public Works Engineering.
301994	FY Recurring Railroad CIP	MULTIPLE	0	100,000	100,000	100,000	100,000	Funding for City expenses in relation to railroad crossing upgrades. This includes concrete on boths sides of tracks and work within the road itself.
301995	FY FTE Funding for CIP Service	MULTIPLE	850,000	900,000	1,000,000	1,050,000	1,100,000	Funding for Public Works staff who design, inspect, administer or oversee Capital Improvement contracts originating our of Engineering.
301996	FY Recurring Local Pvmt Rpr	MULTIPLE	100,000	100,000	100,000	100,000	100,000	Funds for emergency street paving patches that may be identified during the fiscal year.
301998	FY Recurring Curb Repair	MULTIPLE	500,000	500,000	500,000	500,000	400,000	Annual funds for repairs or replacement of existing curb and gutters.
Total For Fund	**Total Expenses**		**39,745,992**	**28,556,820**	**21,756,765**	**20,620,000**	**19,350,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
301 Street Improvements								
	GO Bonds		3,192,936	1,900,000	1,850,000	1,850,000	1,850,000	
	TIF Bonds		0	550,000	250,000	250,000	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		7,299,800	7,506,820	1,136,765	0	0	
	State Grants		1,682,500	637,500	0	0	0	
	Local Grants		0	0	1,000,000	1,000,000	0	
	Streets LOST Transfer		17,500,000	17,500,000	17,500,000	17,500,000	17,500,000	
	Other Transfer		3,208,580	0	0	0	0	
	Other Revenue		1,300,000	200,000	20,000	20,000	0	
	Cash on Hand		5,562,176	262,500	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**39,745,992**	**28,556,820**	**21,756,765**	**20,620,000**	**19,350,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
304 Storm Sewer Improvements								
	Kenwood Sub-basin	NE	0	240,000	300,000	500,000	800,000	Project will construct new detention basins and storm sewer improvements in the Kenwood drainage basin. The purpose will be to mitigate the impacts of stormwater runoff and improve water quality discharging to Cedar Lake.
	E Ave Sub-basin	WEST	0	0	300,000	500,000	700,000	Project will provide stormwater detention basin improvements in the E Avenue NW watershed, that includes Vinton Ditch and a tributary to Vinton ditch. The detention basins will reduce the stormwater peak discharges and improve water quality discharging to the Cedar River.
	6th St near 12th Av	SW	0	0	0	225,000	200,000	Project will construct detention basin improvements to reduce stormwater runoff impacts in the are around 6th Street SW near 12th Avenue.
	35th St near F Ave	NE	0	0	0	300,000	300,000	Project will extend storm sewer to reduce impacts of stormwater runoff.
	12th St near 32nd	SW	0	0	0	235,000	410,000	Project will provide new storm sewer and intakes to improve conveyance of stormwater in the vicinity of 12th Street SW near 32nd Avenue
	Ushers Ferry Rd N/o 42nd	NE	0	100,000	400,000	0	0	Project will construct detention basin(s) to mitigate impacts of stormwater runoff and improve water quality.
304079	Rockhurst @ 1st Ave SW	SW	880,000	0	0	0	0	Project will construct a public detention basin to mitigate the impacts of stormwater runoff to downstream properties.
304257	18th St SW N of Wilson Ave	SW	400,000	0	0	0	0	Project will provide a regional detention basin west of 18th Street SW. Developer contributions will provide additional funding to the project.
304355	Stormwater Master Plan	MULTIPLE	100,000	100,000	100,000	100,000	100,000	Project is an annual effort to update and keep current the Stormwater Master Plan. An update to the Master Plan will be completed in FY16. Funding in FY17 and beyond will provide for stormwater modeling and analysis in specific watersheds to better define implementation of projects within the watershed.
304361	34 St SE Culv Repl @ Spoon Crk	SE	0	300,000	300,000	0	0	Project will replace a box culvert that is in poor condition with a new box culvert.
304386	Gibson Drive NE	NE	0	200,000	200,000	0	0	Project will modify and add to the existing detention basin to improve the water quality and minimize the impacts to adjacent and downstream property owners.
304387	18th St @ 29th Ave SW	SW	0	0	0	200,000	500,000	Project will replace the existing culvert with a new box culvert. The existing culvert is aged and will be replaced with a larger size to meet current standards.
304427	O Ave (S/o) E of Edgewood	NW	300,000	780,000	150,000	0	0	Project will improve storm water detention at the Harrison Basin by providing upstream detention. Purpose of project is to minimize impacts of

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
304 Storm Sewer Improvements								
								stormwater runoff to downstream properties and improve the water quality discharging to Cedar River.
304428	Stormwater BMP Cost Share	MULTIPLE	25,000	30,000	50,000	50,000	50,000	Program to provide funding for participation in private property storm water best management practices. The best management practices (BMP) will improve water quality and reduce the amount of runoff by promoting infiltration practices.
304429	Storm Sewer Inlet Modification	MULTIPLE	50,000	50,000	50,000	0	0	Project will modify inlets on large diameter storm sewers.
304436	14th Ave Fr 36th - 42nd St SE	SE	185,000	0	0	0	0	Project will replace a box storm sewer on 14th Avenue SE east of 38th Street or extend a parallel pipe to provide additional stormwater capacity in the area. Project is being done in conjunction with a Paving for Progress street improvement project.
304448	Hwy 100 Edgwd to Hwy 30	WEST	135,000	0	0	0	0	Project will add new storm sewer and structures as part of the highway 100 project from Edgewood Road NE to Hwy 30. This project covers costs that are not eligible for the IDOT funding.
304451	Stormwater BMP's - Streets	MULTIPLE	200,000	200,000	200,000	200,000	200,000	This project will incorporate stormwater best management practices (BMP) in City street reconstruction (Paving for Progress or other) projects. The best management practices will improve water quality and reduce the amount of runoff with infiltration practices.
304990	FY Recurring Misc Storm Sewer	Multiple	200,000	200,000	200,000	200,000	200,000	Repairs to storm sewer structures and pipes at various locations throughout the City.
304998	FY Recurring Drain Tile Prog	Multiple	50,000	50,000	50,000	50,000	50,000	This project will install drain tile in areas where there currently is none to address sump pump discharge issues, icing issues or to protect sidewalk or street pavement.
Total For Fund	**Total Expenses**		**2,525,000**	**2,250,000**	**2,300,000**	**2,560,000**	**3,510,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		2,000,000	2,050,000	2,100,000	2,360,000	3,310,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		525,000	200,000	200,000	200,000	200,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**2,525,000**	**2,250,000**	**2,300,000**	**2,560,000**	**3,510,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
305 Bridge Improvements								
305031	McCloud Place @ McCloud Run	NE	450,000	0	0	0	0	This project is a complete replacement of the Bridge over McCloud Run and McCloud Place. Bridge inspections recommend the bridge for replacement. The City has received a $617,000 federal grant to replace the bridge. The City fund are the 20% local match.
305093	8th Ave @ Cedar River	SE	200,000	0	0	0	0	Repairs to bridge deck as well as removal and replacement of deteriorated walks on both sides of the bridge.
305105	Bridge Maintenance	MULTIPLE	50,000	0	0	0	0	Annual miscellaneous bridge repairs.
305123	Kirkwood Blvd @ HWY 30	SW	250,000	388,000	0	0	0	This project has received FY 18 Metropolitan Planning Organization (MPO) funding and is to improve the existing sidewalk on the bridge over Highway 30 on Kirkwood Blvd from 4 feet to 10 feet.
305128	TIF HWY 100@Usher Ferry Light	NE	41,667	0	0	0	0	Placement of under deck lighting for Ushers Ferry Road NE once Hwy 100 bridge crosses over it.
305132	1st Ave Bridge Deck Repair	MULTIPLE	700,000	0	0	0	0	Repairs to deck, walk and structure based on inspection reports.
305916	Annual Bridge - LOST	MULTIPLE	0	500,000	500,000	500,000	500,000	These are funds to cover any unanticipated bridge improvements that could possibly arise over the course of a year. The City has in excess of 70 structures to maintain. Costs are eligible for Streets Local Option Sales Tax (LOST) funding.
Total For Fund	**Total Expenses**		**1,691,667**	**888,000**	**500,000**	**500,000**	**500,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		500,000	388,000	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		500,000	500,000	500,000	500,000	500,000	
	Other Transfer		200,000	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		491,667	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**1,691,667**	**888,000**	**500,000**	**500,000**	**500,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
306 Traffic Improvements								
306022	1st Ave Signal Loop	EAST	240,000	420,000	0	0	0	Replacement of Traffic Signal and related equipment impacted by 301240 (1st Ave 27th - 40th).
306185	Collins Rd @ C Ave-Twixt Town	NE	200,000	0	0	0	0	Complete replacement of 1 existing traffic signal @ Collins Crossing and upgrade of 1 existing signal at Collins and Twixt Town.
306187	Signal Power Backup	MULTIPLE	165,000	0	100,000	100,000	100,000	Power Backup to ensure consistent transportation operations during all conditions. Goal is to have 45 to 50 % installed at the end of this program.
306203	16th Ave @ 18th St SW	SW	60,000	0	0	0	0	Complete removal and replacement of existing signal due to 18th Street extension from 16th Ave to Wilson Ave.
306208	TIF Council @ 51st St-Park Pl	NE	200,000	0	0	0	0	Complete removal and replacement of existing signal due to realignment of 51st street at Council Street.
306227	TIF C Ave @ Rockwell Collins	NE	240,000	0	0	0	0	New traffic signal installation and upgrades to existing signals in the corridor.
306257	TIF 1st Ave @ 4th St Crossing		45,000	0	0	0	0	New traffic signal in association with pedestrian crossing upgrade. Project includes rail road preemption and removal of in-pavement pedestrian system.
306267	16th Av @ William Pkwy (kmart)	SW	192,000	0	0	0	0	Replacement of existing traffic signal.
306270	Edgewood at E and F Avenue NW	NW	50,000	0	0	0	0	Replacement of two existing traffic signals in conjunction with a Paving for Progress project.
306271	Mt Vernon at 15th 19th 25th	SE	35,000	0	0	0	0	Upgrading existing signals in conjunction with Paving for Progress project.
306272	8th Avenue at 6th Street SW	SW	35,000	0	0	0	0	Replacing existing signal in conjunction with Paving for Progress project.
306273	Edgewood Road at Ellis Road	NW	110,000	0	0	0	0	Upgrade existing traffic signal in conjunction with a trail project.
306274	42nd Street at I-380 SB Signal	NE	20,000	0	0	0	0	Upgrading existing 2-signalized intersections, which include interstate 380 south bound ramp and Wenig intersection. This also includes upgrading a pedestrian mid-block signal.
306991	FY Recurring Signal Upgrading		250,000	0	0	0	0	This project is to cover any projects that come up during the fiscal year that could be associated with other divisions.
Total For Fund	**Total Expenses**		**1,842,000**	**420,000**	**100,000**	**100,000**	**100,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
306 Traffic Improvements								
	GO Bonds		375,000	0	100,000	100,000	100,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		440,000	360,000	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		330,000	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		697,000	60,000	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**1,842,000**	**420,000**	**100,000**	**100,000**	**100,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
307 Park Improvements								
	Noelridge Tennis Court Resurf	NE	0	0	40,000	0	0	It is necessary to resurface the existing 6 tennis courts at Noelridge Park due to the age of the original surface and the development of cracks in the surface which will in the eventually lead to an unsafe play area.
	high-low drinking fountains	MULTIPLE	0	30,000	0	0	0	New drinking fountains for various parks that meet current Americans with Disabilities Act (ADA) regulations. These structures were not originally reviewed by Department of Justice (DOJ) report but still need to become compliate.
	Beverly Gardens Dog Park Devel	SW	0	0	50,000	0	0	Project to develop a new dog park at Beverly Gardens Park to meet the growing needs of dog owners in the area. Will include matching fund from K9-COLA, a local off-leash dog park group.
	Jones Lagoon Pavilion Replace	SW	0	0	0	0	200,000	Replacement of existing aging pavilion with new. Includes removal of sheet piling along lagoon if front of pavilion and replacement with Rip-Rap.
	Czech Village Roundhouse Land	SW	0	100,000	0	0	0	Funds to purchase the land necessary to reconstruct the historic Roundhouse in the Czech Village area of the new Greenway Park.
	Bever Zoo Hill Pavilion Wall	SE	0	0	0	0	40,000	Project to remove the existing deteriorating retaining wall around the Zoo Hill pavilion at Bever Park. Replace with new retaining wall and replace walkway around pavilion to the wall with new concrete.
	Water Splashpad Replacement	MULTIPLE	0	0	0	40,000	0	Repair existing water playgrounds/splashpads to extend their life. Replace water playgrounds as they become outdated and not fuctional. Raise electronic controllers out of underground vaults to above ground cabinets.
	Greenhouse glazing	NE	0	0	150,000	0	0	Project to replace the remaining 2 of the 5 greenhouse roofs with composite roof panels to replace aging and broken glass panes, as well as increase the longevity and heating and cooling efficiency of the greenhouses.
307028	Hughes Preserve Acquisition	SW	50,000	0	0	0	0	Funds to match a $300,000 REAP grant for the purchase of land to be developed as the Hughes Preserve.
307069	Pavement Replacement	Multiple	250,000	0	0	150,000	0	Repair and replace existing roadway infrastructure to improve longevity, safety and access to existing facilities. Bever Park roadways, Jones Park roadways.
307070	City Trails-Asphalt	Multiple	100,000	150,000	0	0	0	Repair, rehab, and replace existing paved trails to increase the safety and life of the trails system within the City of Cedar Rapids.
307104	Backflow Prevention	Multiple	30,000	0	0	0	0	Repair and upgrade water services at various parks including Bever and Ellis.
307230	Playground Replacement	MULTIPLE	0	0	75,000	0	0	Replacement of existing playgrounds due to age, accessibility and

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
307 Park Improvements								
								compliance issues.
Total For Fund	**Total Expenses**		**430,000**	**280,000**	**315,000**	**190,000**	**240,000**	
	GO Bonds		400,000	280,000	315,000	190,000	240,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		30,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**430,000**	**280,000**	**315,000**	**190,000**	**240,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
308 Fire Improvements								
	Fire Pumper		0	700,000	700,000	700,000	0	Replacement of fire apparatus to meet NFPA standards.
	Ladder Truck	Multiple	0	0	0	0	700,000	
308152	Heavy Duty Rescue Truck	Multiple	700,000	0	0	0	0	Replacement of fire apparatus to meet NFPA standards.
308185	Station Alert System Upgrade		600,000	0	0	0	0	Upgrading the station alert system allows efficiencies for dispatching fire equipment from various stations and to be notified by dispatchers utilizing city wide fiber instead of radios or phone. The current system is outdated and does not meet the needs of the department or City.
Total For Fund	**Total Expenses**		**1,300,000**	**700,000**	**700,000**	**700,000**	**700,000**	
	GO Bonds		1,300,000	700,000	700,000	700,000	700,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**1,300,000**	**700,000**	**700,000**	**700,000**	**700,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
309 Forestry Improvements								
	Contracted Stump Removal	MULTIPLE	0	165,000	175,000	185,000	195,000	The contracted removal of existing stumps from trees previously cut down in the City right of way. Current stump removals by city staff cannot keep up with the tree removals and additional contracted help is needed to remove existing stumps.
309995	Recurring Street Trees	Multiple	150,000	330,000	330,000	330,000	330,000	Replacement of removed trees and new street tree plantings in the City right of way, during the fall and spring planting seasons.
Total For Fund	**Total Expenses**		**150,000**	**495,000**	**505,000**	**515,000**	**525,000**	
	GO Bonds		150,000	495,000	505,000	515,000	525,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**150,000**	**495,000**	**505,000**	**515,000**	**525,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
310 Police Improvements								
	Fencing around firing range	SW	0	0	0	0	37,500	
	Window Blast Film	SW	0	0	0	12,500	12,500	
	Storage Garages at Range	SW	0	50,000	50,000	0	0	
	Security Cameras	SW	0	0	0	37,500	0	
310333	Outdoor Range Facility Reno	SW	0	850,000	0	0	0	Consolidated effort to upgrade the police outdoor firing range. Phase I was completed in FY15/FY16. Phase II is necessary to comply with memorandum of understandings with outside agencies that utilize the facility.
Total For Fund	**Total Expenses**		**0**	**900,000**	**50,000**	**50,000**	**50,000**	
	GO Bonds		0	900,000	50,000	50,000	50,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**0**	**900,000**	**50,000**	**50,000**	**50,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
311 Recreation Improvements								
311182	Vets Tennis Court Resurfacing	SW	150,000	0	0	0	0	There were 9 courts out of 12 within the complex that were resurfaced in 2016. The remaining 3 courts need to be reconstructed to make them safe and playable for the public.
Total For Fund	**Total Expenses**		**150,000**	**0**	**0**	**0**	**0**	
	GO Bonds		150,000	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**150,000**	**0**	**0**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
312 Riverfront Improvements								
312077	Harbor Sidewalk Repairs	NW	150,000	150,000	150,000	150,000	150,000	Removal and replacement of existing sidewalks, as well as the sheet piling, that are adjacent to the water and are failing or unsafe.
Total For Fund	**Total Expenses**		**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	
	GO Bonds		150,000	150,000	150,000	150,000	150,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
314 Veterans Stadium Improvements								
	Roof Replacement	SW	0	0	0	100,000	0	
	Water Heater Replacement	SW	0	0	0	25,000	0	
	Seating area Joint and Sealant	SW	0	0	0	30,000	0	Removal and replacement of seating area concrete joint sealant as needed.
	Stadium Carpet Replacement	SW	0	0	10,000	20,000	0	Replacement of the carpet throughout the stadium.
	Seat Replacements	SW	0	90,000	90,000	0	0	Replacement of deteriorated seating throughout the stadium.
	Ribbon Board Placement	SW	0	0	0	0	75,000	
314100	ADA - Vets Memorial Stadium	SW	287,000	0	0	0	0	Repairs and improvements required at the stadium as outlined in the Department of Justice (DOJ) report. This is to become compliant with the Americans with Disabilities Act (ADA).
314300	Transfer Project for Stadium	SW	0	0	0	0	0	Recurring annual funds for upgrades to the stadium per lease agreement #2. 3 entities contribute their designated amount over 10 years, ending FY 2022. Kernals up fronted costs in FY 2016 so no contribution FY 2017 - FY 2019. City up fronted costs in FY 2013 so their share ends in FY 2020, while Memorial and Kernals reach FY 2022.
314348	Pavilion Decking Replacement		85,000	0	0	0	0	Replacement of wood decking in the pavilion area at Veterans Memorial Stadium.
314349	Replacement Funds	SW	35,000	75,000	100,000	100,000	50,000	Recurring annual funds for replacement of equipment used to maintain the stadium complex by Kernals staff.
314353	Concourse Epoxy Floors	SW	75,000	0	0	0	0	Work consists of painting the stadium concrete floors with epoxy coating to seal and protect the concourse floor.
314355	HVAC Replacement	SW	30,000	25,000	50,000	25,000	25,000	Rehabilitation or replacement of heating, ventiliation, and air conditioning (HVAC) equipment. Likely be an annual cost as equipment ages.
314356	Parking Rehabilitation	SW	25,000	60,000	0	0	0	Patching and resealing of stadium asphalt parking lot to protect the parking lot surface and extend life.
Total For Fund	**Total Expenses**		**537,000**	**250,000**	**250,000**	**300,000**	**150,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
314 Veterans Stadium Improvements								
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		500,000	500,000	500,000	550,000	250,000	
	Other Revenue		0	0	0	50,000	50,000	
	Cash on Hand		287,000	0	0	0	0	
	Transfer Out		-250,000	-250,000	-250,000	-300,000	-150,000	
	Total Revenue		**537,000**	**250,000**	**250,000**	**300,000**	**150,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
316 Library Improvements								
	IT Infrastructure Refresh	SE	0	0	250,000	0	0	Replacement of aging computers and electronics being used by patrons of the library.
316750	Books, Periodical and Subscrip	SE	500,000	500,000	500,000	500,000	500,000	Need to continually circulate books, periodicals, E-books, etc. to maintain new material for patrons and to be accredited with the State of Iowa.
Total For Fund	**Total Expenses**		**500,000**	**500,000**	**750,000**	**500,000**	**500,000**	
	GO Bonds		500,000	500,000	500,000	500,000	500,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	250,000	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**500,000**	**500,000**	**750,000**	**500,000**	**500,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
321 Downtown Improvements								
321536	TIF 10th St Fr 4th-8th Ave SE	SE	200,000	345,000	0	0	0	New streetscaping along 10th Street as part of Med Q District enhancements.
321541	TIF Replace Decorative Posts	SE	20,000	0	0	0	0	Replacement of decorative posts in the downtown area as they become deteriorated.
321546	TIF Downtown Streetscape Rehab	MULTIPLE	30,000	0	0	0	0	Replacement of deteriorated streetscape amenities in downtown district.
321612	TIF 1st-3rd Av Btwn 1st-4th St	SE	277,042	0	0	0	0	Streetscaping repairs & replacement, including decorative pavers & crosswalks in the downtown area.
Total For Fund	**Total Expenses**		**527,042**	**345,000**	**0**	**0**	**0**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	200,000	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		337,042	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		190,000	145,000	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**527,042**	**345,000**	**0**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
324 Aquatic Improvements								
324220	Aquatics Miscellaneous	MULTIPLE	0	0	0	0	0	Aquatics local option sales tax funds transferred out to operations for capital equipment purchases and Cherry Hill pool basin repairs.
324228	Repair or Caulk Pool Basins	NW	82,000	0	0	0	0	Repair or replace failing caulk & paint of the Cherry Hill Pool basin. This involves grinding out old caulk, grinding of hairline cracks to make them wide enough to accept caulk, and then caulking all the cracks. Painting is the final sealant of the caulk to help the basin retain water in a functional state.
324246	Ellis Pool Renovations FY17	NW	60,000	0	0	0	0	Repair and replacement of existing concrete pool decking and associated infrastructure to increase operational life of the facility.
Total For Fund	**Total Expenses**		**142,000**	**0**	**0**	**0**	**0**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		82,000	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		191,300	0	0	0	0	
	Transfer Out		-131,300	0	0	0	0	
	Total Revenue		**142,000**	**0**	**0**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
325 Trail Improvements								
	Bowling fr 33rd to A Ave	SW	0	688,000	0	0	0	Combination new trail construction, sidewalk construction and on street bicycle accommodations.
	Edgwd Rd Trail Blairs to Glass	Multiple	0	1,000,000	760,000	0	0	Create a new concrete trail along Edgewood Road to be accessible from Blairs Ferry Road to Glass Road.
	Cherokee Trail	NW	0	1,826,000	4,156,000	0	0	Construction of a new trail both with on street and off street path from the Cedar River to Linn County Morgan Creek Park.
325008	Edgwd Rd Trail O Ave-Ellis	NW	463,544	0	0	0	0	New multi-use path extending along the east side of Edgewood Road between O Avenue and Ellis Boulevard NW.
325012	CEMAR Trail Phase I	NE	850,000	100,000	0	0	0	A trail extension consisting of on-street bike lanes, widened sidewalks and off street trail from Shaver Rd and H Ave NE to 20th St and K Ave NE. This is for the Cedar Rapids Marion Trail (CEMAR).
325015	Dry Creek Trail - Final Phase	NE	150,000	832,000	0	0	0	Final trail extension of Dry Creek Trail from the Boyson Road Bridge to east of Danbern Ln NE.
325036	Edgwd Rd Trail Glass-Ellis	NE	0	0	250,000	330,000	0	New trail that will join the northeast side of Cedar Rapids to northwest side. This trail will be included on the bridge that crosses over the Cedar River.
325042	CEMAR Trail Phase III	NE	120,000	320,000	0	0	0	Trail from 1st Avenue north east to Marion. This is for the new Cedar Rapids Marion Trail (CEMAR).
325048	Rockwell Dry Creek Trail	NE	0	40,000	0	0	0	New trail along Blairs Ferry to Dry Creek trail.
325049	Lincoln Trail	SE	204,000	0	0	0	0	Construction of a new PCC trail (Lincoln Trail) along East Post Rd from Indian Creek to Trailridge Road.
325050	CEMAR Lindale Connector	SE	400,000	1,080,000	0	0	0	This would create a new trail and connect existing Cedar Rapids Marion (CEMAR) trails down 1st Ave to go over the Indian Creek bridge. This connector is phase II of the overall CEMAR trail.
325051	Bowling St Trail at Hwy 30		170,000	0	0	0	0	New trail along Bowling St at Highway 30.
325099	Misc Trail Improvements	MULTIPLE	245,000	0	0	0	50,000	Funding for existing trail improvement or repairs that need to occur in a short amount of time.
Total For Fund	**Total Expenses**		**2,602,544**	**5,886,000**	**5,166,000**	**330,000**	**50,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
325 Trail Improvements								
	GO Bonds		1,130,000	100,000	50,000	50,000	50,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		1,075,000	5,746,000	5,116,000	280,000	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		166,544	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		231,000	40,000	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**2,602,544**	**5,886,000**	**5,166,000**	**330,000**	**50,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
326 Urban Renewal Improvements								
326017	TIF Wright Bros Blvd Lighting	SW	300,000	0	0	0	0	Replacement of street lighting in Wright Brother Boulevard from 6th St to the Eastern Iowa Airport.
Total For Fund	**Total Expenses**		**300,000**	**0**	**0**	**0**	**0**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		300,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**300,000**	**0**	**0**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
330 2008 Flood Recovery Improvements								
	Flood Expenses	MULTIPLE	2,000,000	0	0	0	0	Placeholder for timing of projects.
	Flood Positions		375,983	0	0	0	0	Flood approved positions.
3300000002	Excess LOST/Flood Insurance	MULTIPLE	0	0	0	0	0	Transfer of 10% flood LOST funds to fund flood insurance expenses.
3302600006	Quaker Floodwall		7,000,000	0	0	0	0	Quaker flood wall expenses.
3309600002	SFNC Round 3	MULTIPLE	1,648,575	0	0	0	0	Single family new construction.
3309600002	SFNC Round 2	MULTIPLE	189,803	0	0	0	0	Single family new construction.
3309600003	SFNC Round 4		3,584,790	0	0	0	0	Single family new construction.
3309610001	Multi-Family NPG	MULTIPLE	12,231,713	0	0	0	0	Multi-family construction.
PWE006	City Services Facility	SW	0	0	0	0	0	Funding from City Services tenants for cost sharing of City Services Facility.
SSD011	Sanitary Gravity Trunk Lines	MULTIPLE	2,000,000	0	0	0	0	Sanitary sewer expenses.
SSD013	Historic Sanitary Sewer Rep	MULTIPLE	2,000,000	0	0	0	0	Sanitary sewer expenses.
SSD101	Sanitary Sewer-NW Quadrant	NW	1,000,000	0	0	0	0	Sanitary sewer expenses.
SSD102	Sanitary Sewer-NE Quadrant	NE	1,000,000	0	0	0	0	Sanitary sewer expenses.
SSD103	Sanitary Sewer-SW Quadrant	SW	1,000,000	0	0	0	0	Sanitary sewer expenses.
SSD104	Sanitary Sewer-SE Quadrant	SE	1,000,000	0	0	0	0	Sanitary sewer expenses.
Total For Fund	**Total Expenses**		**35,030,864**	**0**	**0**	**0**	**0**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		27,064,281	0	0	0	0	
	State Grants		7,879,159	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		237,425	150,000	150,000	150,000	150,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		608,018	0	0	0	0	
	Transfer Out		-608,018	0	0	0	0	
	Total Revenue		**35,180,864**	**150,000**	**150,000**	**150,000**	**150,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
331 Flood Control System Improvements								
	GRI - Internal Staff Time		322,424	335,335	348,747	362,698	377,209	Internal Staff Time
3311200	GRI-Time Check-ACQ		0	3,343,215	1,422,576	6,625,051	919,113	Acquisitions/Easements: Acquisitions and management for Timecheck Reach, not tied to specific contracts
3311409	GRI-Time Check-ENGR		0	0	305,523	629,378	289,147	External Engineering/Design: Timecheck - J Ave to I-380 Levee with Gatewell at E Avenue
3311409	GRI-Time Check-ENGR		74,997	49,704	0	0	0	External Engineering/Design: Timecheck - J Ave to I-380 Underground
3311409	GRI-Time Check-ENGR		0	0	0	0	469,482	External Engineering/Design: Timecheck - J Ave to I-380 Walls & Gates
3311509	GRI-Time Check-CONST		300,253	1,028,868	0	0	0	Construction: Timecheck - J Ave to I-380 Underground
3311509	GRI-Time Check-CONST		0	0	0	0	6,733,401	Construction: Timecheck - J Ave to I-380 Levee with Gatewell at E Avenue
3312402	GRI-Kingston-ENGR		0	57,572	29,728	8,165	0	External Engineering/Design: Kingston - I-380 to 3rd Ave Underground
3312408	GRI-Kingston-ENGR		0	0	0	0	250,261	External Engineering/Design: Kingston - 3rd Ave to Amphitheate Walls and Removable Walls
3312408	GRI-Kingston-ENGR		0	0	0	627,738	336,190	External Engineering/Design: Kingston - I-380 to 3rd Ave Removable Walls
3312408	GRI-Kingston-ENGR		0	0	14,139	18,098	17,006	External Engineering/Design: Kingston - 3rd Ave to Amphitheater Underground
3312502	GRI-Kingston-CONST		0	0	680,380	226,793	0	Construction: Kingston - I-380 to 3rd Ave Underground
3312508	GRI-Kingston-CONST		0	0	0	0	233,959	Construction: Kingston - 3rd Ave to Amphitheater Underground
3313200	GRI-Penford/Czech Vil-ACQ		174,105	0	0	0	0	Acquisitions/Easements: Czech Village - 17th Ave to Landfill Levee & 21st Ave Gatewell
3313401	GRI-Penford/Czech Vil-ENGR		0	0	115,856	64,305	11,950	External Engineering/Design: Penford - 8th Avenue Walls & Gates
3313410	GRI-Penford/Czech Vil-ENGR		0	0	591,466	458,120	150,614	External Engineering/Design: Czech Village - 12th Ave to 17th Ave Removable Walls
3313410	GRI-Penford/Czech Vil-ENGR		0	0	139,676	188,843	55,346	External Engineering/Design: Czech Village - 12th Ave to 17th Ave Gates, Walls and Pump Station
3313410	GRI-Penford/Czech Vil-ENGR		31,791	20,167	6,074	0	0	External Engineering/Design: Czech Village - 12th Ave to 17th Ave Underground
3313414	GRI-Penford/Czech Vil-ENGR		316,020	105,792	0	0	0	External Engineering/Design: Czech Village - 17th Ave to Landfill Levee & 21st Ave Gatewell
3313414	GRI-Penford/Czech Vil-ENGR		19,879	0	0	0	0	External Engineering/Design: Czech Village - 17th Ave to Landfill Underground
3313417	GRI-Penford/Czech Vil-ENGR		117,956	181,792	61,149	0	0	External Engineering/Design: Czech Village - 21st Ave Pump Station

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
331 Flood Control System Improvements								
3313501	GRI-Penford/Czech Vil-CONST		0	0	0	1,152,289	256,064	Construction: Penford - 8th Avenue Walls & Gates
3313510	GRI-Penford/Czech Vil-CONST		0	0	0	2,118,420	1,537,367	Construction: Czech Village - 12th Ave to 17th Ave Gates, Walls and Pump Station
3313510	GRI-Penford/Czech Vil-CONST		0	0	0	7,249,004	4,183,711	Construction: Czech Village - 12th Ave to 17th Ave Removable Walls
3313510	GRI-Penford/Czech Vil-CONST		0	560,164	168,698	0	0	Construction: Czech Village - 12th Ave to 17th Ave Underground
3313514	GRI-Penford/Czech Vil-CONST		2,771,118	2,098,494	0	0	0	Construction: Czech Village - 17th Ave to Landfill Levee & 21st Ave Gatewell
3313514	GRI-Penford/Czech Vil-CONST		380,742	0	0	0	0	Construction: Czech Village - 17th Ave to Landfill Underground
3313517	GRI-Penford/Czech Vil-CONST		0	1,164,800	1,018,368	0	0	Construction: Czech Village - 21st Ave Pump Station
3314200	GRI-Quaker/Cedar Lake-ACQ		0	0	0	0	268,108	Acquisitions/Easements: North Industrial Levee
3314407	GRI-Quaker/Cedar Lake-ENGR		0	0	0	0	256,285	External Engineering/Design: Floodwall from Cargill North to Stickle Levee
3314410	GRI-Quaker/Cedar Lake-ENGR		0	0	0	186,057	242,784	External Engineering/Design: North Industrial Levee
3314413	GRI-Quaker/Cedar Lake-ENGR		268,469	1,643,032	0	0	0	External Engineering/Design: Quaker Oats Floodwall
3314417	GRI-Quaker/Cedar Lake-ENGR		0	32,741	32,959	8,230	0	External Engineering/Design: Reach 1 Stormwater Utilities
3314417	GRI-Quaker/Cedar Lake-ENGR		0	428,440	431,296	107,700	0	External Engineering/Design: Reach 1 Utilities
3314510	GRI-Quaker/Cedar Lake-CONST		0	0	0	0	2,349,154	Construction: North Industrial Levee
3314513	GRI-Quaker/Cedar Lake-CONST		3,888,663	5,251,660	0	0	0	Construction: Quaker Oats Floodwall
3314517	GRI-Quaker/Cedar Lake-CONST		0	0	5,350,026	2,401,567	0	Construction: Reach 1 Utilities
3314517	GRI-Quaker/Cedar Lake-CONST		0	0	408,845	183,526	0	Construction: Reach 1 Stormwater Utilities
3315402	GRI-Downtown-ENGR		8,047	6,068	0	0	0	External Engineering/Design: Tree of 5 Seasons Stormwater
3315403	GRI-Downtown-ENGR		95,978	0	0	0	0	External Engineering/Design: Tree of 5 Seasons Park Removable Floodwall
3315407	GRI-Downtown-ENGR		7,541	0	0	0	0	External Engineering/Design: Trail from 2nd Ave to 3rd Ave
3315409	GRI-Downtown-ENGR		74,677	237,846	69,315	0	0	External Engineering/Design: Permanent Wall at Federal Courthouse
3315502	GRI-Downtown-CONST		54,737	135,309	0	0	0	Construction: Tree of 5 Seasons Stormwater
3315507	GRI-Downtown-CONST		168,155	0	0	0	0	Construction: Trail from 2nd Ave to 3rd Ave
3315509	GRI-Downtown-CONST		0	1,515,325	1,545,632	0	0	Construction: Permanent Wall at Federal Courthouse
3316401	GRI-Newbo/Sinclair-ENGR		267,429	884,357	472,884	424,585	218,641	External Engineering/Design: 8th

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
331 Flood Control System Improvements								
								Avenue Bridge Replacement
3316401	GRI-Newbo/Sinclair-ENGR		0	0	114,396	92,131	14,421	External Engineering/Design: 8th Avenue Gate and Gatewell
3316402	GRI-Newbo/Sinclair-ENGR		25,275	25,444	6,354	0	0	External Engineering/Design: CRANDIC Railroad Closure
3316403	GRI-Newbo/Sinclair-ENGR		0	0	0	0	94,784	External Engineering/Design: Reach 3 Levee Trails
3316403	GRI-Newbo/Sinclair-ENGR		0	290,357	378,883	119,312	0	External Engineering/Design: NewBo Levee - 8th Avenue to 16th Avenue
3316404	GRI-Newbo/Sinclair-ENGR		0	0	0	292,686	294,638	External Engineering/Design: 12th Ave Gate and African American Museum Floodwall
3316407	GRI-Newbo/Sinclair-ENGR		0	0	0	18,948	85,391	External Engineering/Design: 16th Avenue T-Walls
3316407	GRI-Newbo/Sinclair-ENGR		0	0	0	25,440	114,648	External Engineering/Design: 16th Avenue Gate and T-Walls
3316409	GRI-Newbo/Sinclair-ENGR		189,186	57,418	0	0	0	External Engineering/Design: Sinclair Levee and Gatewell
3316411	GRI-Newbo/Sinclair-ENGR		7,176	31,558	10,390	0	0	External Engineering/Design: Sinclair Pump Station
3316412	GRI-Newbo/Sinclair-ENGR		1,973	1,015	0	0	0	External Engineering/Design: Reach 3 Stormwater Utility Improvements
3316501	GRI-Newbo/Sinclair-CONST		0	0	0	1,447,037	321,564	Construction: 8th Avenue Gate and Gatewell
3316501	GRI-Newbo/Sinclair-CONST		0	0	3,067,811	9,479,536	4,881,501	Construction: 8th Avenue Bridge Replacement
3316502	GRI-Newbo/Sinclair-CONST		0	315,619	141,678	0	0	Construction: CRANDIC Railroad Closure
3316503	GRI-Newbo/Sinclair-CONST		4,156,364	0	0	0	0	Construction: 10 Avenue Pump Station
3316503	GRI-Newbo/Sinclair-CONST		0	0	0	0	273,465	Construction: Reach 3 Levee Trails
3316503	GRI-Newbo/Sinclair-CONST		0	0	3,666,035	2,660,494	0	Construction: NewBo Levee - 8th Avenue to 16th Avenue
3316507	GRI-Newbo/Sinclair-CONST		0	0	0	0	473,209	Construction: 16th Avenue T-Walls
3316507	GRI-Newbo/Sinclair-CONST		0	0	0	0	635,343	Construction: 16th Avenue Gate and T-Walls
3316509	GRI-Newbo/Sinclair-CONST		4,365,017	1,280,348	0	0	0	Construction: Sinclair Levee and Gatewell
3316511	GRI-Newbo/Sinclair-CONST		0	161,789	231,682	0	0	Construction: Sinclair Pump Station
3316512	GRI-Newbo/Sinclair-CONST		44,027	226,297	0	0	0	Construction: Reach 3 Stormwater Utility Improvements
Total For Fund	**Total Expenses**		**18,131,999**	**21,470,526**	**20,830,566**	**37,176,151**	**26,344,756**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
331 Flood Control System Improvements								
	GO Bonds		1,000,000	10,000,000	8,912,477	11,087,523	10,000,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	1,575,000	2,775,000	
	State Grants		0	0	0	525,000	925,000	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		9,035,134	11,761,001	14,070,380	15,000,000	15,000,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**10,035,134**	**21,761,001**	**22,982,857**	**28,187,523**	**28,700,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
353 Miscellaneous Improvements								
353046	ADA Compliance - DOJ	MULTIPLE	5,000,000	5,000,000	5,000,000	0	0	Sidewalk ramp replacement and facility updates to comply with current Americans with Disability Act (ADA) requirements in a timeline outline in the Department of Justice (DOJ) report. The expenditure budget and bonds will be reallocated to projects in various Capital Improvement Project funds, once each project has costs determined.
Total For Fund	**Total Expenses**		**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	
	GO Bonds		5,000,000	5,000,000	5,000,000	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**5,000,000**	**5,000,000**	**5,000,000**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
354 Information Technology Improvements								
354011	Land Software		300,000	0	0	0	0	The Land Software Project funding that will be spent in FY16 is to implement EnerGov Asset Management throughout City Department including mobility within the field. This will include hardware needs. Expansion of functionality with the EnerGov Land Systems Management to improve operations and development of needed reporting.
354017	Hardware & Software Refresh		150,000	150,000	150,000	150,000	150,000	Operating hardware and software necessary to operate the City's Information Technology needs updated periodically to replace retired equipment or software.
354021	Fiber Connection-Lift Stations	MULTIPLE	345,000	0	0	0	0	The budgeted amount will provide for additional sites that were not owned at time of the Citywide Fiber installation. There are new lift stations that were purchased by Water and will need connectivity.
Total For Fund	**Total Expenses**		**795,000**	**150,000**	**150,000**	**150,000**	**150,000**	
	GO Bonds		150,000	150,000	150,000	150,000	150,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		645,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**795,000**	**150,000**	**150,000**	**150,000**	**150,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
355 Building Demolition Improvements								
355002	Scattered Site Housing		0	75,000	75,000	75,000	75,000	Transfer from operations to cover nuisance demolitions that are not assessable to property owner. This project will be reviewed on an annual basis to determine if a transfer will be necessary.
Total For Fund	**Total Expenses**		**0**	**75,000**	**75,000**	**75,000**	**75,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	75,000	75,000	75,000	75,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**0**	**75,000**	**75,000**	**75,000**	**75,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
360 City Facility Improvements								
	Fire Carpet Replacement	MULTIPLE	0	0	35,000	0	0	Replace the worn carpet in Fire Stations.
	PD Exterior Metal Restoration	SW	0	0	0	75,000	0	The exterior metal on the outside of Police Department facility needs to be restored. This would include but not limited to; hand rails, guard rails, and overhangs are the majority of the work.
	Fire Generator Upgrades	MULTIPLE	0	75,000	0	0	0	This would be to replace the aged generators to ensure emergency power for 8 of our Fire stations.
	Fire #7 Radiant Heat Upgrade	NE	0	0	30,000	0	0	Replace radiant heat system in apparatus bay of Fire Station #7.
	Fire Switch Gear Upgrade	MULTIPLE	0	75,000	0	0	0	The switch gear for the 8 Fire Station generators are aging and needs to be replaced. This new equipment will ensure the transfer to generation power as needed.
	Water Admin HVAC	NE	0	10,000	80,000	0	0	Replace heating, ventiliation, and air conditioning (HVAC) equipment for overall system improvements at Water Administration building.
	Catwalk at Bus Garage	NW	0	226,231	0	0	0	Because of the design of the facility, it is unsafe in winter and during times of rain or dew on the roof surface for staff to access necessary equipment. Facilities maintenance staff needs to be able to service the heating, venitilation, and air conditioning (HVAC) units year round.
	Water Admin Roof	NE	0	0	0	0	200,000	Replace the roof at the Water Administration building.
	GTC Air Handler	SE	0	0	0	75,000	0	Replace or rebuild the air handler at Ground Transportation Center (GTC) as it is at the end of its useful life.
	Fire OH Doors	MULTIPLE	0	0	0	100,000	0	The doors are nearing the end of their useful life. Plan includes stations 2, 4, 5, 6, 8, 9's overhead doors to be replaced.
	PD Air Handlers	SW	0	0	150,000	0	0	The air handlers are approaching the end of their useful life at the Police Department facility. This will allow for replacement or rebuilding of them to ensure proper equipment operation.
	PD HVAC Upgrades	SW	0	0	0	50,000	0	Heating, ventilation, and air conditioning (HVAC) upgrades to extend the life of current units at Police Department.
	PD Range Concrete Floor	SW	0	0	25,000	0	0	Police Department requested installing a concrete floor in a Firing Range Building that currently has a gravel floor. This building is currently housing some police evidence.
3600001	FMS Project Management	MULTIPLE	101,238	103,769	106,363	109,022	111,748	Staff time spent on managing CIP through out the year.
360099	FY Recurring Misc Facility Mai	MULTIPLE	10,000	10,000	10,000	60,978	33,252	This will allow us to have funds for unforeseen capital issues.
3602110	Bever Park Maint Shop	SE	70,000	0	0	0	50,000	This would be tuck-pointing and maintenance on the structure or walls.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
360 City Facility Improvements								
3602111	Noelridge Greenhouse Generator	NE	40,000	0	0	0	0	The current generator is from the 1960's. Parts are unavailable to make repairs. The greenhouse raises plants for the entire city. It would cost thousands of dollars to replace one years plants if they were lost to frost. The generator will provide backup power to ensure the heating system can run during the cold months.
3602112	Noelridge Greenhouse Walls	NE	12,500	0	0	0	0	The exterior concrete walls of the Greenhouse are spalling and are in need of repair.
3602202	Ellis Pump Houses Roof Replc	NW	5,000	0	0	0	0	There are roof leaks on both the Ellis Pool Bath & Pump house. Propose to strip roofing material, re-deck the bad areas and install new roofing material.
3603009	PD - Roof and Caulk Project	SW	0	0	10,000	0	75,000	Replacement of the roof at Police Department headquarters. FY19 would include exterior precast panel caulking. This is a reoccurring necessity.
3603012	PD - Parking Lot Rehab	SW	0	0	23,637	0	0	Asphalt overlay and striping of a deteriorated lot at Police Department. Patch repairs are not holding anymore and makes more sense to do a complete rehab at this point.
3603014	PD Security Upgrades	SW	200,000	0	0	0	0	Police has asked for security upgrades including new secure gates, bollards, planters and some bullet-proof glass. This would all be for improving exterior and interior security of the facility.
3603401	Animal Control Floor	SW	40,000	0	0	0	0	The designed floor is not able to withstand the type of wear that it gets. This will be a lasting finish to the floor which will keep it from deteriorating further.
3604016	Fire HVAC Rotational	MULTIPLE	21,262	0	30,000	30,000	30,000	The heating, ventilation, and air conditioning (HVAC) units at the Fire Stations would be replaced as needed because of age, while doing so we would replace units with a energy efficient unit.
Total For Fund	**Total Expenses**		**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	
	GO Bonds		500,000	500,000	500,000	500,000	500,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
515 Airport Improvements								
	Eastern Iowa Airport Projects		9,618,971	31,758,000	20,285,000	13,098,419	21,734,200	Improvements at the Eastern Iowa Airport.
Total For Fund	**Total Expenses**		**9,618,971**	**31,758,000**	**20,285,000**	**13,098,419**	**21,734,200**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		4,105,640	0	13,250,000	10,519,930	17,387,280	
	State Grants		659,398	320,000	325,000	325,000	325,000	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		4,853,933	31,438,000	6,710,000	2,253,489	4,021,920	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**9,618,971**	**31,758,000**	**20,285,000**	**13,098,419**	**21,734,200**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
555 Ice Arena	**Improvements**							
	Ice Arena Improvements		50,000	50,000	50,000	50,000	50,000	Improvements at the Ice Arena.
Total For Fund	**Total Expenses**		**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		50,000	50,000	50,000	50,000	50,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
615 Water Pollution Control Improvements								
	Two Additional Centrifuges		0	0	0	0	2,000,000	
	Corrosion Stdy Undergrnd Pipes		0	75,000	0	0	0	
	Rehab Gravity Belt Thickener		0	600,000	600,000	0	0	
	Repair/Replace Pipe Lining		0	350,000	0	0	0	Repair/Replace the Clarifier C4 Return Activated Sludge(RAS) pipe lining.
	Anaerobic Treatment Impr		0	0	0	0	750,000	
	Addl Gravity Belt Thickener		0	0	0	1,350,000	2,100,000	
	WPCF Storm Water Management		0	0	100,000	100,000	0	
	Cnct C clarif to Diversion		0	0	175,000	175,000	0	
	Roof Replacements		0	0	0	125,000	100,000	Roof replacements for Anaerobic Chem Bldg, Biogas Bldg, Centrifuge Bldg, New Lime Slaker Bldg
	Roof Replacements		0	125,000	100,000	0	0	Replace roofs on Old Lime Slaker Bldg, Maintenance Storage Bldg, Intermediate Lift, Bioscrubber Bldg
	Secondary Solids Drier System		0	0	250,000	500,000	0	
	SCADA System Upgrades		0	0	250,000	0	0	To upgrade the Supervisory Control and Data Acquitision (SCADA) system.
	Wet Chemical Scrubber Upgrades		0	400,000	0	0	0	
	BOD Capacity Upgrade		0	0	0	0	1,500,000	Biochemical Oxygen Demand(BOD) capacity upgrade
	Main Lift Scrubber Upgrades		0	150,000	0	0	0	
	LPO Wash Solvent Neutralizatio		0	0	100,000	0	0	To improve the Low Pressure Oxidation(LPO) wash solvent neutralization.
	Belt Filter Press Replacement		0	450,000	450,000	0	0	
	Replace HVAC at Lime Stab, etc		0	100,000	550,000	0	0	Replace HVAC Lime Stabl, O2 Gen, Solids Pump, Intermed Lift, Bioscrub Ctrl bldgs.
	Anchor Launders to Corbels		0	0	200,000	200,000	200,000	Project is to mechanically anchor the launders to the corbels in clarifiers C1, C4, and D1 through D4.
	Nutrient Removal		0	0	550,000	5,000,000	7,500,000	
	Oil Storage Tank Removal		0	0	25,000	25,000	0	Demolish and remove fuel storage tank for incinerator. Oil storage tank is no longer used.
	Roughing Filter Media Replace		0	0	500,000	2,000,000	2,000,000	Replace media in each of four roughing filters.
	Roughing Filter Distribut Arms		0	125,000	200,000	0	0	Re-paint or replace distributor arms in Roughing Filters 1-4.
	Anaerobic Return Sewer Lining		0	200,000	600,000	1,000,000	0	
	C DAFT Launders		0	0	300,000	0	0	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
615 Water Pollution Control Improvements								
6150010	Bioscrubber Addition		1,900,000	1,900,000	0	0	0	Additional bio-scrubber to augment existing. Existing bio-scrubber for odor control is undersized.
6150011	Solids Master Plan Update		350,000	50,000	0	0	0	Study to evaluate solids disposal alternatives assuming limited life of flood recovery repairs to multiple hearth incinerator.
6150014	Replace HVAC-O&M Bldg		1,000,000	0	0	0	0	Replace aging heating, ventilation, and air conditioning equipment and controls in the Operations and Maintenance Building.
6150015	Bertram Road Safety Improve		150,000	0	0	0	0	Construction of a right turn lane from southbound Iowa Hwy 13 on to Bertram Rd. Objective is enhanced safety of delivery trucks and employees trying to slow for a right turn when highway is heavily traveled. No right turn lane currently exists. State and County will permit, but will not fund improvement.
6150016	Replace Parshall Flume		300,000	0	0	0	0	Replace existing Parshall Flume flow measuring device.
6150017	Decant Line Cleanouts		25,000	0	0	0	0	Add two cleanouts to the Decant Tank sewer line.
6150018	S Hoosier Crk LS Generator Rpr		150,000	50,000	0	0	0	Replacement of aging generator at South Hoosier Creek Lift Station.
6150019	Water Line Replacement-Tunnel		75,000	0	0	0	0	Replacement of aging internal water supply line in tunnel leading from Solids Handling Building at WPCF.
6150020	Anaerobic Manhole Lining/Replc		250,000	250,000	0	0	0	Re-line or replace aging manholes associated with the anaerobic treatment process sewer piping.
6150021	Misc H2S Control Improvements		75,000	25,000	0	0	0	Equipment or machinery needed to enhance safety inspecting hydrogen sulfide gas at WPCF.
6150022	B DAFT Rehab & A DAFT launders		600,000	200,000	0	0	0	Replace water overflow launders in A Dissolved Air Flotation Thickener (DAFT) and rehab of B DAFT mechanism.
6150023	Replace HVAC-SDB & Incin Bldg		200,000	1,000,000	500,000	0	0	HVAC and odor control improvements for Solids Dewatering building (SDB) and Incinerator Building.
6150024	WPCF Lab Renovations		25,000	200,000	0	0	0	Counter tops, casework, fume hood renovations.
615121	Interceptor Repair		0	500,000	6,000,000	5,000,000	0	
615123	Anaerobic Transport Slip Lning		250,000	250,000	0	1,000,000	0	Project initiates as a study of the existing pipe condition, including televising. Any remediation that may be needed will follow based on results of the examination
615125	Security Upgrade		0	150,000	0	0	0	
615127	Electrical System Refurbishmnt		0	350,000	0	350,000	0	
615148	Chlorine System Expansion		1,500,000	1,500,000	0	0	0	Provide additional safety protections for the staff and the public (cylinder shut-off and scrubber). Address operational concerns

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
615 Water Pollution Control Improvements								
								(loading/unloading, and weigh scales). Increase capacity (larger building and more feed capacity) and bring system up to code.
615162	UASB Roof Replacement		250,000	250,000	0	0	0	Inspection in FY15 for Up-flow Anaerobic Solids Bioreactor (UASB) Roof, replacement in FY16 and FY17.
615164	Anaerobic Heat Exchge Replmnt		3,000,000	0	0	0	0	Replace three aged and corroding anaerobic treatment process heat exchangers. Tube replacement is not economical. New system designs include improved means of cleaning.
615190	Roof Replacement		175,000	0	0	0	0	Repairs or replacement of aging roofs at Main Lift, Final Lift, Cryo Bldg, Maint Bldg, Maint warehouse.
615195	Ash Lagoon Liners		50,000	0	0	0	0	Lining of north ash lagoon to comply with regulations so that north ash lagoon can be used when south ash lagoon is being cleaned.
615196	Reactor Tank Repairs		250,000	0	0	0	0	Replacement of reactor tank at Anaerobic treatment facility. Replacement needed due to corrosion.
615197	Dual Loop Power Radial Feeds		1,250,000	2,750,000	250,000	0	0	Dual loop power system for water pollution control facility with radial feeds. Upgrade of electric power distribution in coordination with Alliant substation re-construction on Bertram Rd.
615206	Rebuild Cryo Compressors		700,000	800,000	0	0	0	Rebuild or replace aging compressors for cryogenic oxygen production plant.
615212	Alternative Grit Disposal Mech		600,000	0	0	0	0	Change current grit discharge location and transport to a suitable location in which it can be collected and disposed of. Project will ensure that grit is removed from land application - land applied sludge needs to be free of grit.
615215	Contingency and Miscellaneous		0	500,000	500,000	500,000	500,000	Contingency for unforeseen events, or unallocated reserve funds.
615222	Mapping Survey Prop Line		0	100,000	100,000	0	0	Mapping of facilities, property lines and underground piping at the facility. Underground piping and miscellaneous buried lines is not comprehensive.
615223	Lime Stabilize Upgrade		0	0	250,000	0	0	Second pug mill as a back up for the existing.
615224	Anaerobic Process General		0	0	0	1,000,000	0	
615230	Intermediate Lift Disch Piping	SE	0	0	0	200,000	0	Piping is corroding. Several repairs already made.
615232	CAS Controls System Replace	SE	550,000	600,000	0	0	0	Installation of electronically controllable valves on liquid oxygen feed to automate the addition of liquid/gaseous pure oxygen. The goal of the project is to match the amount of pure oxygen used to the biochemical oxygen demand, rather than saturating the liquid effluent entering the Deck. The project will also replace any pneumatic instruments that are part of the existing control system with electronically controllable replacements.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
615 Water Pollution Control Improvements								
615233	Odor Control Upgrades	SE	400,000	400,000	450,000	0	0	The goal of the project is to repair elements of and provide increased capacity to the odor control system at the WPCF. This will included the replacement of the lava rock media in the existing Bioscrubbers, repair of structural deficiencies within the existing Bioscrubber vessels, replacement or repair of existing odor control ductwork and fans, demolition of an existing backup chemical scrubber, and the installation of two new high rate Biotowers.
615234	Replace HVAC Cent and GBT Bld		100,000	0	0	0	0	Replacement of Heating, Ventilation, Air Conditioning equipment in centrifuge building and in gravity belt thickener building.
615236	H2S Scrubber Lava Rock Replace		0	750,000	750,000	0	0	Replacement of hydrogen sulfide scrubber media. Project subject to evaluation of condition of existing media.
615243	Property Acquisition		0	1,000,000	0	0	0	
Total For Fund	**Total Expenses**		**14,175,000**	**16,150,000**	**13,750,000**	**18,525,000**	**16,650,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		9,075,000	11,378,000	10,375,000	12,050,000	13,550,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		1,350,000	1,500,000	1,250,000	500,000	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		3,750,000	3,272,000	2,125,000	5,975,000	3,100,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**14,175,000**	**16,150,000**	**13,750,000**	**18,525,000**	**16,650,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
625 Water Improvements								
	Collins Rd Water Main		0	0	0	0	600,000	1500 ft of 30-inch, 1500 ft of 24-inch water main. Relocate as needed for Collins Rd widening.
	Mt Vernon Tank Inspection		0	0	5,000	0	0	
	Horizontal Collector Wells		0	50,000	300,000	0	0	Repair/Replace Horizontal Collector Well No #3 with variable frequency drives.
	Glass Rd Tank Replacement		0	0	250,000	1,000,000	1,000,000	
	NWTP Bldg 30 Masonry Rprs		0	0	75,000	150,000	0	
	Ground Storage		0	0	0	0	100,000	
	Roof Replace-J Ave Plant Filt		0	0	0	50,000	800,000	Replace roof on J Ave Plant 1929 through 1969 filter buildings, old pump room roof.
	E Ave & Blairsferry Tank Renov		0	0	650,000	650,000	0	
	Raw Water Main Mohawk Pk		0	25,000	750,000	0	0	Raw water main reinforcement from Mohawk Park to J Ave Plant.
	Northeast Booster Property		0	0	65,000	0	0	
	Seminole Wellfield Prop Acq		0	100,000	0	0	0	
	Well Field Property (NWTP)		0	0	230,000	230,000	230,000	
	J Ave Plant Filter Media Rehab		0	0	0	200,000	1,300,000	
	J Ave Demo Slow Mix Tanks		0	0	300,000	300,000	0	
	Collins Rd - E of Northland		0	300,000	0	0	0	Relocation of 2000 ft of 12-in mains in conjunction with East of Northland to C Ave phase of Collins Rd widening.
	Booster Station Renovations		0	75,000	75,000	0	0	Renovations of Chandler and F Avenue booster stations.
	Bever Tank Renovation		0	75,000	250,000	250,000	0	
	Zinc-ortho Phos, Fluoride Syst		0	0	0	200,000	400,000	
	J Ave Plant Softener Rehab		0	200,000	4,000,000	3,800,000	0	
	Solids Handling Study - J Ave		0	0	100,000	0	0	
	J Ave HVAC Equipment Replace		0	0	0	500,000	0	
	New Storage Tanks		0	0	0	1,000,000	1,000,000	
	Northeast Booster Station		0	0	0	750,000	250,000	
	Reloc Prairie Vly Transmission		0	0	0	150,000	2,000,000	River crossing and transmission main installation from East Well Field to Time Check Area, then south to 36-in Prairie Valley Feeder. Install when possible to provide redundancy for existing main that runs past Quaker Oats on east side of the river.
	Chlorine Storage Improvements		0	475 0	0	0	200,000	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
625 Water Improvements								
6250013	C St Tank Renovation		0	10,000	0	0	0	Reconditioning of C Street Tank. Interior and exterior re-coating, minor repairs as needed.
6250019	River Crossing at Mohawk Park		0	0	250,000	1,000,000	500,000	Addition of transmission capacity between new collector wells and J Avenue Water Treatment Plant.
6250020	Miscellaneous Water Impr		0	250,000	250,000	250,000	250,000	Unexpected projects that may arise.
6250023	Collins Road Wide E. 301446		510,000	0	0	0	0	Re-location of 12-in main in conjunction with East phase of Collins Rd widening, project 301446. Twixt Town Rd to E of Northland, and on Lindale Dr.
6250024	1st Av E Fr 27th to 40 301240		580,000	450,000	0	0	0	Replacement of aging water main with significant break history, in conjunction with street reconstruction project 301240. Water chartfield 2011022.
6250026	FIlter Gallery Piping Backwash		510,000	0	0	0	0	J Avenue Process Improvement Work (Phase 1). Install backwash pump in old high service pump location and replace aging filter gallery piping. Continue conversion to 12.47 kV power, recarb basin rehab, carbon dioxide feed upgrade, flocculation basin rehab. Completed for reduced maintenance and increased operational efficiency.
6250038	Alluvial Aquifer Model		65,000	20,000	0	0	0	Creation of computer model of well field and data collection for model calibration. Evaluation of well field capacity under normal and drought conditions.
6250039	Source Water Study		10,000	0	0	0	0	Study of source water options beyond alluvial aquifer (surface water), treatment needs, and nitrate treatment alternatives.
6250040	Kirkwood Elevated Tank		800,000	1,800,000	0	0	0	Construct new elevated tank at site of existing standpipe. Project includes demolition of existing standpipe.
6250041	NWTP HVAC Evaluation		200,000	1,250,000	200,000	0	0	Engineering evaluation of heating, ventilation, and air conditioning deficiencies and needs to establish budget for renovations or replacements at the north water treatment plant (NWTP).
6250043	Electric Metering		700,000	0	0	0	0	Distributed electric metering at water plants with integration for energy management.
6250044	Old Intake Raw Wtr Main Reloc		700,000	0	0	0	0	Relocate raw water line around old intake. Necessary to do this prior to demolition of old river water intake.
6250045	River Bank Armoring		150,000	0	0	0	0	River bank armoring from Seminole well 6 to well 4, and near Seminole well 2.
6250046	Kirkwood Booster Improvements		250,000	250,000	0	0	0	Engineering and construction of pump and piping upgrades so that Kirkwood Booster will function with the new Kirkwood Elevated Tank.
6250047	Ely Rd Water Main		500,000	500,000	0	0	0	Water main extension from Old River Rd south to Navajo Ave, east of C Street SW. In conjunction with new

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
625 Water Improvements								
								Kirkwood Tank.
6250048	Otis-Cole-Fir Rd Water Main		500,000	400,000	0	0	0	Water main extension from river crossing south of Fir Rd to Otis and Cole Roads. In conjunction with new Kirkwood Tank.
6250049	Sem Vly-Blairsfry Transmission		0	0	0	150,000	1,600,000	24-inch transmission main engineering and construction.
6250050	Utility Billing System Update		545,000	500,000	0	500,000	0	Updating Customer Care and Billing software.
6250051	WtrMain Install-Pavng For Prog		7,425,000	7,440,000	4,485,000	5,000,000	5,000,000	Water main installations conducted in coordination with Paving for Progress Projects.
6250053	J Ave Plant High Serv Pumps		75,000	75,000	0	0	0	Add Variable Frequency Drives (VFD) motor controllers to improve operating flexibility at the J ave plant.
6250054	High Serv Pumps Freq Drive		25,000	100,000	0	0	0	Replace aging variable frequency drive (VFD) motor controllers at the Northwest Water Treatment Plant for pumps 3 and 6
6250055	Bever Booster Freq Drive		20,000	100,000	0	0	0	Add second variable frequency drive (VFD) motor controller to improve operating flexibility.
6250056	J Ave Plant Paving		25,000	100,000	50,000	0	0	To pave main access, south parking areas.
6250057	Hydrant Pumper Quick Connect		15,000	15,000	0	0	0	Quick connects for hydrant pumper nozzles requested by the Fire Department.
6250058	Electromagnetic Geophys Survey		221,000	46,000	0	0	0	Aerial survey of subsurface geology using electromagnetic sensors to map the depth and character of the alluvial aquifer over a large expanse of the Cedar River in and around Cedar Rapids.
6250059	Water System Model Review		35,000	25,000	0	0	0	Review connectivity of model and calibration.
6250060	J Ave Plant Lab Renovations		15,000	50,000	0	0	0	Replacement of aging lab bench tops, and renovation of aging fume hoods in laboratory space.
6250061	60th Ave Booster Upgrades		50,000	250,000	250,000	0	0	Renovate 60th Ave Booster Station to reflect changed system conditions since it was first built in the 1980's. Update with new pumps and associated controls.
6250062	NWTP Cntrl Rm Lab Renovation		70,000	0	0	0	0	Relocate operator station at north water treatment plant (NWTP) to existing lunch room to provide access to window light. Re-model existing operator station to provide meeting space.
6250063	Roof Replace-Dist Maint Bldg		25,000	375,000	0	0	0	Replace aging roof on Distribution Maintenance Building.
6250064	Roof Replace-Water Admin, Etc		50,000	400,000	150,000	0	0	Replace roofs at Water Admin bldg, J Ave Ammonia bldg, Reclaim Pump bldg, Glass Rd Booster bldg, Wilson Booster bldg, 60th Ave Booster bldg, HCW 1 and HCW 2.
625013	New Hydrant Installations		10,000	10,000	10,000	10,000	10,000	Routine purchase of new fire hydrants.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
625 Water Improvements								
625048	Wetlands Improve & Acquisition		0	0	0	0	100,000	
625064	Valve Replacement Program		60,000	60,000	60,000	60,000	60,000	Routine replacement of aging water system valves.
625065	Hydrant Replacement Program		80,000	80,000	65,000	65,000	65,000	Routine replacement of aging or damaged hydrants.
625067	Water Admin Bldg Improvements		0	0	200,000	0	0	
625569	Water Main-Sewer Relocations		35,000	35,000	35,000	35,000	35,000	Relocation of segments of water main to accommodate storm or sanitary sewer projects, as needed.
625667	New Valve Installations		10,000	10,000	10,000	10,000	10,000	Installation of new valves, as needed.
625671	Repaint Ceiling - NE Booster		0	0	0	0	50,000	
625854	Demo River Intake Building		0	50,000	300,000	0	0	
625863	Collector Wells 5 and 6		2,300,000	200,000	0	0	0	New collector well construction for reliable raw water supply.
625884	Wtr Main Install-Replacement		1,954,000	1,260,000	3,575,000	3,620,000	3,850,000	Replacement of aging water mains, various projects each year.
625901	J Ave Plant Lime Feed System		600,000	1,600,000	0	0	0	Replacement of aging and obsolete lime slaking and feed equipment as part of the J Avenue Plant updating program.
625902	J Ave Secondary Clarifier		500,000	4,800,000	2,500,000	0	0	Renovations to secondary clarifiers as a part of the J Avenue Plant updating program.
625904	NWTP Roof Replace-Bldg 20		475,000	0	0	0	0	Replace aging roof on building 20 at North West Treatment Plant. Original roofing installed 1995.
625905	Access Control System Upgrades		50,000	50,000	50,000	0	0	J Avenue Plant exit loop addition, and Northwest Treatment Plant entrance gate and fencing reconfiguration.
Total For Fund	**Total Expenses**		**20,145,000**	**23,386,000**	**19,490,000**	**19,930,000**	**19,410,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		14,479,000	17,050,000	16,145,000	17,730,000	16,710,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		1,845,000	2,055,000	1,125,000	2,000,000	0	
	Other Revenue		176,000	0	0	0	0	
	Cash on Hand		3,821,000	4,281,000	2,220,000	200,000	2,700,000	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**20,321,000**	**23,386,000**	**19,490,000**	**19,930,000**	**19,410,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
635 Parking Improvements								
635099	Annual Parkade Repairs		151,375	0	0	0	0	To fund annual deferred maintenance for the parking system.
635129	Dwntwn Skywalk fr Conv to Bank		450,000	0	0	0	0	Complete the downtown Skywalk from the Convention Center Ramp to US Bank.
635132	DM Five Seasons Parkade Repair		600,000	0	0	0	0	
635133	DM Elevator Upgrades		325,000	0	0	0	0	
635134	Five Seasons Phase 2		250,000	0	0	0	0	
Total For Fund	**Total Expenses**		**1,776,375**	**0**	**0**	**0**	**0**	
	GO Bonds		601,375	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		1,175,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**1,776,375**	**0**	**0**	**0**	**0**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
655 Sanitary Sewer Improvements								
	C Ave (N/o) E/o 4th St	NE	0	0	2,000,000	0	0	Project will relocate a portion of the 36 - inch East Trunk Sewer in the vicinity of 416 6th Street NE. It currently extends under existing structures.
6550012	Backwater Valve Program		20,000	20,000	20,000	20,000	20,000	Project provides reimbursement to property owners for installation of backwater valves in known sanitary sewer problem areas. Current maximum reimbursement amount is $800 per Resolution No. 1368-09-12.
6550016	Sanitary Sewer Master Plan	MULTIPLE	50,000	50,000	50,000	50,000	50,000	Project will provide funding for annual updates to the sanitary sewer master plan.
6550031	Northwood Dr Fr Glass - 42nd	NE	10,000	0	0	0	0	Project will replace orangeburg sewer services prior to street paving.
6550032	16th Ave fr 4th to 5th	SE	110,000	0	0	0	0	Project will extend sanitary sewer along with street extension to allow for redevelopment of adjacent properties
6550033	Lift Station Improvements	MULTIPLE	200,000	250,000	250,000	250,000	0	Project is to construct Phase 1 improvements to convert private lift stations to public lift stations at 7 or more locations throughout the City.
6550034	Edgewood Rd S/o Prairie Creek	SW	400,000	1,600,000	400,000	0	0	Project will extend sanitary sewer west of Edgewood Road SW from south of Prairie Creek to 76th Avenue. The sanitary sewer extension will provide sewer service to a targeted growth area
655026	TIF-Waconia Ave Fr ADM - E	SW	2,000,000	0	0	0	0	Project will extend a new sanitary sewer to provide additional capacity to areas generally along 60th Avenue SW between Edgewood Road and Willow Creek Dr.
655028	Prairie Creek Fr 6th - J St	SW	2,000,000	5,000,000	3,000,000	0	0	Project is to replace existing 42-inch sanitary sewer between J Street and Hawkeye Downs. Project is needed to replace aging infrastructure and to provide additional capacity for the southwest growth area.
655032	I and I Reduction Program	MULTIPLE	300,000	500,000	1,000,000	1,000,000	1,000,000	Project will facilitate the removal of infiltration and inflow (I/I) from private sources such as sump pump connections or foundation drains. By removing excessive I/I, there will be less risk of basement backups and sanitary sewer overflows.
655257	Prairie Creek Fr J St - River	SW	1,000,000	0	0	0	0	Project is to replace existing 48-inch and 60-inch sanitary sewer that was damaged in 2008 flood. This funding will supplement Federal Emergency Management Agency funding (SSD011) to allow pipe to be upsized for additional capacity.
655625	Indian Crk Fr Otis - Dry Crk	SE	600,000	1,200,000	1,200,000	1,000,000	1,000,000	Project will replace existing sanitary trunk sewer with a new sanitary sewer to provide additional capacity to upstream areas. Project is a joint effort between several jurisdictions.
655939	1st Ave Fr 27th to 40th	SE	320,000	0	0	0	0	Project will replace aged sanitary sewer and manholes in advance or in conjunction with street surface improvements.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
655 Sanitary Sewer Improvements								
655990	FY Recurring Misc Sanitary Swr	Multiple	250,000	250,000	250,000	250,000	250,000	Project will provide funding to repair major defects in sanitary sewers and manholes as they are discovered during internal inspection activities by Sewer Maintenance.
655996	FY Recurring Replace Project	Multiple	0	1,000,000	1,000,000	1,000,000	1,000,000	Annual program to replace sanitary sewers that are in poor condition as determined by the City's pipe inspection and evaluation program. Goal is to replace or rehabilitate 1 to 2% of the sanitary sewers annually (80 year cycle).
655998	FY Recurring Manhole Project	Multiple	0	100,000	100,000	100,000	100,000	Annual program to replace or rehabilitate sanitary sewer manholes as identified during the City's pipe inspection and evaluation program.
655999	FY Recurring Lining Project	MULTIPLE	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	Annual program to rehabilitate sanitary sewers that are in poor condition by installing a liner within the pipe. Goal is to replace or rehabilitate 1 to 2 percent of the collection system annually (80 year cycle).
Total For Fund	**Total Expenses**		**8,260,000**	**10,970,000**	**10,270,000**	**4,670,000**	**4,420,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		2,410,000	5,870,000	5,200,000	1,000,000	1,000,000	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		3,200,000	3,500,000	3,670,000	3,670,000	3,420,000	
	Other Revenue		400,000	1,600,000	1,400,000	0	0	
	Cash on Hand		2,250,000	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**8,260,000**	**10,970,000**	**10,270,000**	**4,670,000**	**4,420,000**	

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
665 Transit Improvements								
665159	Buses - Light and Medium duty		336,000	176,400	185,220	194,481	204,205	Purchase medium-duty/light-duty bus(es) for our mandated paratransit service that is contracted with LIFTS.
665277	Heavy Duty Bus		800,000	839,600	839,780	855,519	870,795	Purchase of 2 new buses.
Total For Fund	**Total Expenses**		**1,136,000**	**1,016,000**	**1,025,000**	**1,050,000**	**1,075,000**	
	GO Bonds		0	0	0	0	0	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	1,000,000	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		963,987	578,000	578,000	578,000	75,000	
	Other Revenue		0	0	0	0	0	
	Cash on Hand		558,040	386,027	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**1,522,027**	**964,027**	**578,000**	**578,000**	**1,075,000**	

The expenditure plan reflects the replacement need for buses. Increased funding would be needed to implement this replacement plan.

Project Number	Project Name	Project Quadrant	FY 2017 Budget	FY 2018 Budget	FY 2019 Budget	FY 2020 Budget	FY 2021 Budget	Scope of Work
695 Golf Improvements								
	Golf Contracted stump removal	MULTIPLE	0	40,000	60,000	60,000	60,000	funding to contract the removal of tree stumps from trees removed by city staff. Golf staff do not currently have the equipment to remove the stumps of trees that need to be cut down and removed on city golf courses.
	Gardner Parking lot repairs	NE	0	0	0	65,000	0	Project to repair bad areas of existing parking lot, re-surface the entire existing parking lot and restripe the entire lot.
	Twin Pines Water Control Proj	NW	0	10,000	0	0	0	Project to regrade and add additional storm water pipe and control structures to improve water retention and run off and to decrease 'down time' of the golf course and driving range.
695122	Clubhouse Donation Campaign	NW	0	350,000	500,000	0	0	New construction of a clubhouse at Ellis golf course funded mostly by donations collected in a Golf Special Revenue fund.
695134	Golf Maint. building new steel	MULTIPLE	0	55,000	0	50,000	55,000	Install new steel on the exterior walls and roofs of the existing golf maintenance facilities. Replaces the existing steel that has aged and is beginning to rust and get holes. Jones, Gardner, Twin Pines and Ellis.
Total For Fund	**Total Expenses**		**0**	**455,000**	**560,000**	**175,000**	**115,000**	
	GO Bonds		0	105,000	60,000	175,000	115,000	
	TIF Bonds		0	0	0	0	0	
	Revenue Bonds		0	0	0	0	0	
	Other Debt		0	0	0	0	0	
	Federal Grants		0	0	0	0	0	
	State Grants		0	0	0	0	0	
	Local Grants		0	0	0	0	0	
	Streets LOST Transfer		0	0	0	0	0	
	Other Transfer		0	0	0	0	0	
	Other Revenue		0	350,000	500,000	0	0	
	Cash on Hand		0	0	0	0	0	
	Transfer Out		0	0	0	0	0	
	Total Revenue		**0**	**455,000**	**560,000**	**175,000**	**115,000**	

ROUTINE CAPITAL EXPENDITURES

Routine Capital Expenditures

Included in the FY 2017 budget are $6.5M of routine capital expenditures such as machinery, vehicles, and equipment. Typically these expenditures are budgeted in operating funds and are not considered capital projects.

General fund departments are authorized to only purchase the approved itemized capital expenditures (deviations from the approved expenditures require approval from Finance). Joint Communiations is authorized to only purchase the approved itemized capital expenditures (deviations from the approved expenditures require approval from Finance since the department is mainly funded with property tax revenue). Other internal service and enterprise fund departments are allowed to make changes to the capital expenditures due to changes in need, maintenance issues, etc.

FY 2017 approved internal service fund routine capital expenditures are detailed below. Facility Maintenance expenditures are funded from operations. Fleet Services funding for tools is from operations and vehicle and equipment funding is from lease charges, department contributions, or existing cash on hand.

Internal Service - To be Funded From Operations			
Fleet Services			
	Tools	$	34,991
	Vehicles and Equipment	$	4,725,000
		$	4,759,991
Facilities Maintenance			
	Tools	$	13,000
		$	13,000

The FY 2017 approved general fund capital expenditures and funding sources are as follows.

General Fund - Funded from Pool LOST			
Parks & Recreation			
	Sump Pump	$	2,400
	Sump Pump	$	2,400
	Chemtroller	$	4,400
	Chemtroller	$	4,400
	Pool Vacuum	$	6,000
	Foot Valve	$	1,400
	Foot Valve	$	1,400
	Pump/Motor	$	5,000
	Automated External Defibrillators	$	15,500
	Diving board	$	4,000
	Drop Slide Shade Structure	$	2,400
		$	49,300

Routine Capital Expenditures

General Fund - Funded from Property Tax			
Fire			
	Fire Fighting Turnout Gear	$	50,000
	Self Contained Breathing Apparatus Spare Bottles	$	15,000
	Thermal Imaging Cameras	$	21,350
	Panasonic Toughbook, Dock, Mounting Hardware	$	24,000
	Fire Fighting Tools and Equipment	$	7,500
	Cardiovascular Fitness Equipment	$	6,250
	Dispatch Status Hardware	$	35,000
		$	159,100
Information Technology			
	Network Infrastructure Upgrades	$	100,000
	Annual Server Upgrades	$	50,000
		$	150,000
Parks & Recreation			
	Rotary Surface Cleaner	$	1,250
	Flammable Liquid Safety Cabinet, Standard	$	1,250
	Powered Drain Auger	$	1,400
	Wind Screen Slats at Vet's Tennis Center	$	4,200
	Drop Slide Shade Structure	$	2,400
	Drop Slide Shade Structure	$	2,400
	Bath House Water Heaters	$	24,000
	Pool Heater	$	22,000
		$	58,900
Police			
	Ballistic Vest	$	22,750
	Tactical Ballistic Vest Replacement	$	33,000
	Tasers	$	54,250
	Tactical Ballistic Helmets	$	7,000
	Police Patrol Rifle	$	12,800
	Sniper Rifle	$	2,800
	Body Cameras	$	29,500
	Records Voice Recognition System	$	97,200
	Automated External Defibrillators	$	19,500
		$	278,800
Clerks			
	Boards & Commissions software	$	2,000
		$	2,000
Public Works			
	Traffic Counting Equipment	$	12,000
	Shoulder Machine	$	28,000
	Concrete Screed	$	8,200
	Stir Stick for Large Paint Totes	$	2,000
	Speed Data Collection Unit	$	3,000
	Changeable Message Boards	$	16,000
	Snow Removal Equipment for Downtown	$	165,000
		$	234,200

The FY 2017 approved enterprise fund capital expenditures is detailed below. Funding is from operations.

Enterprise - To be Funded From Operations		
Water Pollution Control		
Ion Chromatograph System	$	45,000
BOD Incubator	$	6,000
Autoclave	$	3,000
Hydraulic Trash Pump	$	15,000
Walk Behind Pallet Jack	$	8,000
Final Effluent Sampler	$	15,000
AquaArobics Water/Pure Ox Mixer	$	50,000
Used Tractor and Brushog	$	100,000
Aerial Work Platform	$	15,000
Return Sewer Sample Pump	$	15,000
Ammonia Analyzer	$	42,000
	$	314,000
Water		
3 Point Flex Wing Mower Attachment	$	12,500
UV-VIS Spectrophotometer	$	8,500
Particle Counter	$	10,000
Microbiological Incubator	$	8,000
Leak Locator	$	30,000
Shell Cutters (Tap machine)	$	5,500
Field Programmer	$	6,800
Line Tracing Equipment	$	14,000
Radio Collector	$	23,000
Radio Mini Collector	$	20,000
Server Equipment	$	15,000
Mapping Grade GPS Units	$	30,000
Micrologix Controllers	$	25,000
Remote Site Radios for SCADA	$	25,000
Laptops	$	6,000
Pipe Saw	$	1,100
Hydraulic Pump	$	2,000
Metal Detector	$	2,000
Auto Flushing unit	$	2,500
Complete Pipe Tapping Kit	$	7,000
	$	253,900
Solid Waste & Recycling		
Truck DVR Systems	$	8,000
Sander Body For Trucks	$	10,000
Weigh Scale Systems	$	7,300
	$	25,300

Enterprise - To be Funded From Operations

Sanitary Sewer			
	TV Equipment Parts & Repair	$	50,000
	Pan & Tilt Camera	$	80,000
	Quickie Saws	$	4,000
		$	134,000
Storm Sewer			
	Licenses	$	3,200
	Aries TV Parts & Repair	$	50,000
	Hydrocutters	$	6,000
	Ground Mats	$	4,500
	Environmental Sensing	$	20,000
		$	83,700
Golf			
	Furnance Replacement	$	4,000
	Furnance Replacement	$	2,500
	Furnance Replacement	$	4,000
		$	10,500

PERSONAL SERVICES

The personal service budget includes salaries, wages, and benefits for full time equivalents (FTEs). One FTE is considered to be available to work 2080 hours annually, which represents a normal work year for a regular full-time employee.

Personal Service Changes

Below is a summary of the FY 2017 FTE count compared to the FY 2016 adjusted FTE count.

FTE Information	Non-Flood	Flood	Total
FY 2016 Adjusted FTEs	1449.46	7.00	1456.46
FY 2017 FTEs	1446.43	5.00	1451.43
Change from FY 2016 Adjusted FTEs	**(3.03)**	**(2.00)**	**(5.03)**

FY 2016 Adjusted FTEs (Full Time Equivalents):

The FY 2016 adjusted FTE count does not reflect the FY 2016 adopted budget. The FY 2016 adjusted FTE count reflects changes made to the FTE count since creation of the FY 2016 adopted budget due to the following:

- Changes approved via council resolution
- Reclassifications of positions approved by a position change form
- Transfers of positions between departments

Changes to FY 2017 FTEs (Full Time Equivalents):

FTE Change – Department	Position / Reason for Change
Decrease 1 Flood FTE – City Manager	Eliminate 1 flood FTE – Flood Recovery Program Coordinator – due to reduction in flood recovery workload activities.
Decrease 1 FTE – Development Services	Eliminate 1 FTE - Executive Administrator of Development Services – with the reorganization of the Assistant City Manager position this position is no longer needed.
Decrease 1 FTE – Community Development	Eliminate 1 FTE – Planner II – with the addition of new Metropolitan Planning Organization funded staff in calendar 2015, existing department staff will now take on more non-Metropolitan Planning Organization related duties allowing for this position to be eliminated.
Decrease 1 FTE – Fleet Services	Eliminate 1 FTE – Fleet Services Storekeeper – due to efficiencies in technology and process improvements.
Decrease 2 FTEs – Library Grant	Eliminate 2 FTEs – Library Substance Abuse Specialists – due to the end of grant funding from the Iowa Department of Public Health.
Decrease .03 FTE – Parks and Recreation	Eliminate .03 seasonal FTEs to remain within budget allocated for seasonals.
Decrease 1 Flood FTE – Public Works	Eliminate 1 flood FTE – Construction Contract Specialist – due to reduction in flood recovery workload activities.
Increase 1 FTE – Water	Add 1 FTE – Water System Maintenance Worker II – to support water projects associated with the paving for progress program.
Increase 1 FTE – Sewer	Add 1 FTE - Sewer Supervisor FTE – to address the number of direct reports for maintenance staff ensuring operational effectiveness.

Full Time Equivalent (FTE) Employee Analysis for FY 2013 - FY 2017

Department Name	Fiscal Year 2013 Adjusted	Fiscal Year 2014 Adjusted	Fiscal Year 2015 Adjusted	Fiscal Year 2016 Adjusted	Non-Flood Fiscal Year 2017 Budget	Flood Fiscal Year 2017 Budget	Total Fiscal Year 2017 Budget	FTE Change From FY 2016 Adjusted
Internal Service Funds								
Joint Communication	27.00	27.00	27.00	27.00	27.00	-	27.00	-
Facilities Maintenance	25.00	25.00	25.00	25.00	25.00	-	25.00	-
Fleet Services	38.00	38.00	38.00	38.00	37.00	-	37.00	(1.00)
Internal Service Funds	**90.00**	**90.00**	**90.00**	**90.00**	**89.00**	**-**	**89.00**	**(1.00)**
Change in FTE's		-	-	-			(1.00)	
General Fund								
Animal Control	9.00	9.00	9.00	11.00	11.00	-	11.00	-
Attorney	6.00	6.00	6.00	6.00	6.00	-	6.00	-
Building Services	32.00	32.00	33.00	30.00	30.00	-	30.00	-
City Clerk	5.50	5.50	5.50	5.50	5.50	-	5.50	-
City Manager	15.00	15.00	14.00	14.00	13.00	-	13.00	(1.00)
Civil Rights	5.00	5.00	5.00	5.00	5.00	-	5.00	-
Community Development	10.00	11.00	11.00	14.60	13.60	-	13.60	(1.00)
Council and Mayor	4.33	3.33	3.33	3.33	3.33	-	3.33	-
Development Services	9.00	9.00	11.00	14.00	13.00	-	13.00	(1.00)
Finance	41.00	41.00	40.00	39.00	39.00	-	39.00	-
Fire	149.54	148.54	148.54	148.54	148.54	-	148.54	-
Human Resources	15.63	15.00	15.00	15.00	15.00	-	15.00	-
Information Technology	31.00	32.00	33.00	34.00	34.00	-	34.00	-
Library	48.65	61.06	64.34	63.41	63.41	-	63.41	-
Memorial	9.41	9.41	9.41	9.41	9.41	-	9.41	-
Parks & Recreation	112.95	113.50	112.82	138.27	138.24	-	138.24	(0.03)
Police	229.00	234.00	235.00	243.00	243.00	-	243.00	-
Public Works	161.25	161.89	160.89	136.09	133.09	2.00	135.09	(1.00)
Purchasing	4.75	4.75	4.75	4.75	4.75	-	4.75	-
General Fund	**899.01**	**916.98**	**921.58**	**934.90**	**928.87**	**2.00**	**930.87**	**(4.03)**
Change in FTE's		17.97	4.60	12.20			(4.03)	
Enterprise Funds								
Water	105.50	106.10	106.76	107.76	108.76	-	108.76	1.00
Water Pollution Control	88.00	86.40	86.74	87.74	87.74	-	87.74	-
Solid Waste and Recycling	54.54	52.54	51.54	46.08	46.08	-	46.08	-
Transit	55.00	55.00	55.00	55.00	55.00	-	55.00	-
Finance - Parking	5.00	5.00	5.00	4.00	4.00	-	4.00	-
Golf	30.83	30.68	30.68	29.88	29.88	-	29.88	-
Sewer Maintenance	29.35	29.35	31.35	32.35	33.35	-	33.35	1.00
The Eastern Iowa Airport	40.50	42.00	42.00	44.00	44.00	-	44.00	-
Enterprise Funds	**408.72**	**407.07**	**409.07**	**406.81**	**408.81**	**-**	**408.81**	**2.00**
Change in FTE's		(1.65)	2.00	(2.26)			2.00	
Special Revenue Funds								
Library	4.73	3.75	3.75	4.00	2.00	-	2.00	(2.00)
Leased Housing	15.75	15.75	13.75	13.75	10.75	3.00	13.75	-
H.O.M.E./CD	6.00	6.00	6.00	6.00	6.00	-	6.00	-
Real Estate Disposal	1.00	1.00	1.00	1.00	1.00	-	1.00	-
Special Revenue Funds	**27.48**	**26.50**	**24.50**	**24.75**	**19.75**	**3.00**	**22.75**	**(2.00)**
Change in FTE's		(0.98)	(2.00)	-			(2.00)	
Total FTE's	**1,425.21**	**1,440.55**	**1,445.15**	**1,456.46**	**1,446.43**	**5.00**	**1,451.43**	**(5.03)**
Change in FTE's for the City		15.34	4.60	11.31				

CASH TRANSERS

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

Cash Transfers

FY 2017 budgeted transfers are summarized below and on the following page.

	FY 2017 Budget
Transfers In	
Liability & Property	(96,767)
Fleet Svc - Overhead	(41,048)
FMS-City Services Fac (6th St)	(25,525)
FMS-City Hall (1st St SE)	(174,843)
Finance - Admin-Overhead	(20,000)
Finance - Risk Mgmt	(111,552)
Attorney	(248,900)
HR - Admin-Overhead	(222,153)
City Manager	(225,101)
City Manager - Newsletter	(28,573)
City Manager - Communications	(79,898)
CD Planning	(101,413)
Development Services Dept	(100,713)
PW Bridge Inspections	(48,770)
Administrative Overhead	(9,944,650)
Fire	(1,754,033)
Police	(2,810,120)
Patrol-Watch Command-Districts	(144,252)
LIB Administration	(15,874)
REC General Pools	(19,000)
REC Bever Pool	(8,400)
REC Ellis Pool	(9,800)
REC Jones Pool	(4,400)
REC Noelridge Pool	(2,400)
REC Cherry Hill Pool	(8,800)
PKS Parks Superintendent	(37,529)
RVM Roadside Vegetation Mgmt	(366,000)
FOR Forestry	(1,332,000)
UF Administration	(27,600)
Contingent - Policy & Administ	(1,025)
Pooled Revenues	(15,376,210)
Street Construction	(20,708,580)
Storm Sewer Construction	(2,000,000)
Bridge Construction	(500,000)
Traffic Construction	(240,000)

	FY 2017 Budget
Transfers In (continued)	
Veterans Stadium Improvements	(250,000)
Downtown Improvements	(100,000)
2008 Flood	(237,425)
Growth Reinvestment Initative	(9,035,134)
GO Bonds - 2006 Issue	(632,518)
GO Bonds - 2008 Spring Issue	(231,875)
GO Bonds 2007 (98-99B-00-01B)	(535,459)
GO Bond - 2010 Issue	(75,731)
GO Bonds – 2009 A-B-D Series	(344,350)
GO Bond - 2011A Issue	(116,188)
GO Bond - 2010 Refund (2001A)	(341,400)
GO Bond - 2012 Issue	(43,054)
GO Bonds 2011 Ref (02AB-03AD)	(241,431)
GO Bond – 2012 (taxable PCI)	(893,770)
GO Bond – 2012F Ref (03B 04B)	(311,498)
GO Bond – 2013(taxable PCI)	(149,295)
GO Bond – 2014 issue	(1,200)
GO Bond – 2014 issue (taxable)	(525,413)
GO Bond – 2015 issue	(432,025)
US Cellular Center Debt	(2,925,961)
Paramount Debt	(114,103)
Ice Arena - Debt Service	(585,040)
Ice Arena - Construction	(50,000)
Double Tree by Hilton - Debt	(1,846,583)
Water - Construction	(345,000)
Parking	(127,066)
Parking - Debt	(660,830)
Sanitary Sewer - Construction	(1,000,000)
Transit	(30,937)
GLF Golf Operations	(261,600)
Golf - Debt	(285,374)
SSMID	(223,841)
SSMID - Medical District	(109,913)
SSMID - Czech Village New Bo	(5,108)
Economic Development Fund	(750,000)
Total Transfers in	(80,655,049)

Cash Transfers

	FY 2017 Budget
Transfers Out	
Liability & Property	302,551.60
Workers Compensation	280,053.20
FMS Overhead	41,048.30
Bldg Services - Construction	150,000.00
Memorial - Vets Mem Ballpark	100,000.00
Contingent - Policy & Administ	660,000.00
Fire 411 Pension	1,754,032.71
Police 411 Pension	2,810,120.48
FICA - Policy & Administration	2,378,980.67
IPERS - Policy & Admin	2,378,980.66
Group Medical Ins - Policy&Adm	10,498,249.05
State Unemplymnt Comp-Pol &Adm	120,000.00
Swimming Pool Improvements	49,300.00
2008 Flood	608,018.00
GO Bonds 2007 (98-99B-00-01B)	169,009.70
GO Bond - 2011A Issue	1,424.50
GO Bonds 2011 Ref (02AB-03AD)	58,213.24
GO Bond – 2011BC Issue (tax)	289,600.10
GO Bond - 2012 (taxable CBD)	609,497.98
GO Bond – 2012F Ref (03B 04B)	56,726.58
GO Bond – 2013(taxable UR)	471,929.25
GO Bond – 2014 issue (taxable)	359,106.25
GO Bond – 2015 issue (taxable)	77,743.75
WPC	1,450,000.00
Water	486,103.20
Parking	1,118,852.82
Solid Waste & Recycling Dept	83,080.00

	FY 2017 Budget
Transfers Out (continued)	
Sanitary Sewer - Operations	122,424.60
Vehicle Operations	50,000.00
Storm Sewer - Operations	2,035,000.00
Road Use Tax	14,200,000.00
Hotel-Motel Tax	1,330,491.87
Central Business District TIF	2,634,826.89
Technology Park TIF	10,375.00
Quality Chef TIF	31,797.23
Southwestern Urban Renewal TIF	1,131,262.22
Cedarapids No. 2 TIF	3,633.00
Youngs Hill-Kingston TIF	388,626.98
Village Urban Renewal TIF	51,375.00
Riverside - Oak Hill TIF	897,313.25
Coe - Mt Vernon TIF	413,255.39
Cedar Lake - Daniels TIF	79,725.27
Time Check - St Pat's TIF	38,694.99
Mid Town TIF	898,455.68
Council Street TIF	236,897.80
Rockwell Collins TIF	590,000.00
Westdale TIF	525,412.50
Recreation Trust	3,500.00
Economic Development Fund	291,513.80
New Ballpark Contributions	258,212.52
Streets-Local Option Sales Tax	18,000,000.00
Growth Reinvestment Initiative	9,035,134.00
Solid Waste - Landfill Reserve	34,498.49
Total Transfers Out	80,655,048.52

FUND BALANCE

Fund Balance

Fund balance is the difference between assets and liabilities on the governmental funds balance sheet. For governmental funds, GASB 54 requires five classifications of fund balance that the City is required to report in its annual report. These classifications are:

- Nonspendable –Cannot be spent (either in a nonspendable form or legally/contractually required)
- Restricted – Externally restricted to specific purpose (IE imposed by creditors, grantors, law)
- Committed – Constraints imposed by the City Council through resolution
- Assigned – Constraints for a specific purpose by Council or staff delegated to
- Unassigned – All amounts not included in other spendable classifications

It is City policy to maintain in reserves a minimum of 25% of the next fiscal year's budgeted general fund expenditures. By maintaining an appropriate reserve balance the City is able to react to both known and unknown events that will have an impact on the City finances without disrupting services provided to its citizens in the short term.

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

	General Fund	Enterprise Funds	Capital Project Funds	Internal Service Funds	Trust & Agency Funds	Special Revenue Funds	Debt Service Funds	Total
Projected Ending Fund Balance 6/30/2016	38,272,027	566,886,478	21,770,364	74,527,760	3,787,965	29,448,138	3,416,039	738,108,771
FY 2017 Adopted Revenue								
Taxes	60,189,222	4,857,329	-	-	19,576,621	40,960,754	16,943,624	142,527,550
Licenses & Permits	2,448,309	4,700	-	-	-	25,000	-	2,478,009
Intergovermental Grants	2,274,627	8,822,210	45,940,739	-	808,168	22,986,097	668,839	81,500,679
Charges for Services	14,433,811	132,615,169	-	23,314,053	-	8,887	-	170,371,920
Fines & Forfeits	5,533,223	-	-	-	-	-	-	5,533,223
Proceeds of Long Term Liabilities	-	26,565,375	13,997,936	-	-	-	-	40,563,311
Other Revenue	2,368,332	19,611,150	1,300,000	28,680,753	8,130	895,601	279,260	53,143,226
Inter Fund Transfers In	33,049,165	8,232,492	33,071,139	338,183	-	1,088,862	4,875,207	80,655,049
Total Revenue	120,296,689	200,708,425	94,309,814	52,332,989	20,392,919	65,965,200	22,766,930	576,772,966
FY 2017 Adopted Expenditures								
Personal Services	86,113,344	39,919,380	375,983	10,138,535	-	1,600,764	-	138,148,006
Discretionary Expenses	14,717,548	49,051,964	18,304,881	29,293,377	451,000	12,702,249	-	124,521,019
Fleet & Facilities	9,011,422	6,044,598	101,238	374,652	-	153,267	-	15,685,176
Non-discretionary Expenses	8,746,039	19,907,398	-	6,348,313	1,555	177,831	-	35,181,136
Capital Outlay	948,337	60,151,032	93,269,006	5,287,991	-	-	-	159,656,366
Debt Service	-	30,385,889	-	-	-	4,138	21,829,014	52,219,040
Inter Fund Transfers Out	760,000	5,345,461	657,318	773,653	19,940,364	51,085,002	2,093,251	80,655,049
Total Expenditures	120,296,689	210,805,721	112,708,426	52,216,522	20,392,919	65,723,250	23,922,265	606,065,792
Projected Ending Fund Balance 6/30/2017	38,272,027	556,789,181	3,371,752	74,644,227	3,787,965	29,690,089	2,260,703	708,815,945
Change in Fund Balance	0%	-2%	-85%	0%	0%	1%	-34%	

Tax supported capital project fund balance is budgeted to decrease. A portion relates to the timing of capital improvement expenses in FY 2017, as revenue for several projects occurred in a previous fiscal year. Also, the decrease relates to the timing of revenue and a budgeted aggressive expenditure plan for flood control. It is budgeted that some expenses will be incurred in FY 2017 for flood control while a portion of the funding from growth reinvestment revenue will be received in FY 2018.

Tax supported debt service fund balance is budgeted to decrease $1.6M from FY 2016 to FY 2017 as the City will be relieving some of the pressure on the debt service levy in FY 2017 by using fund balance reserves in the debt

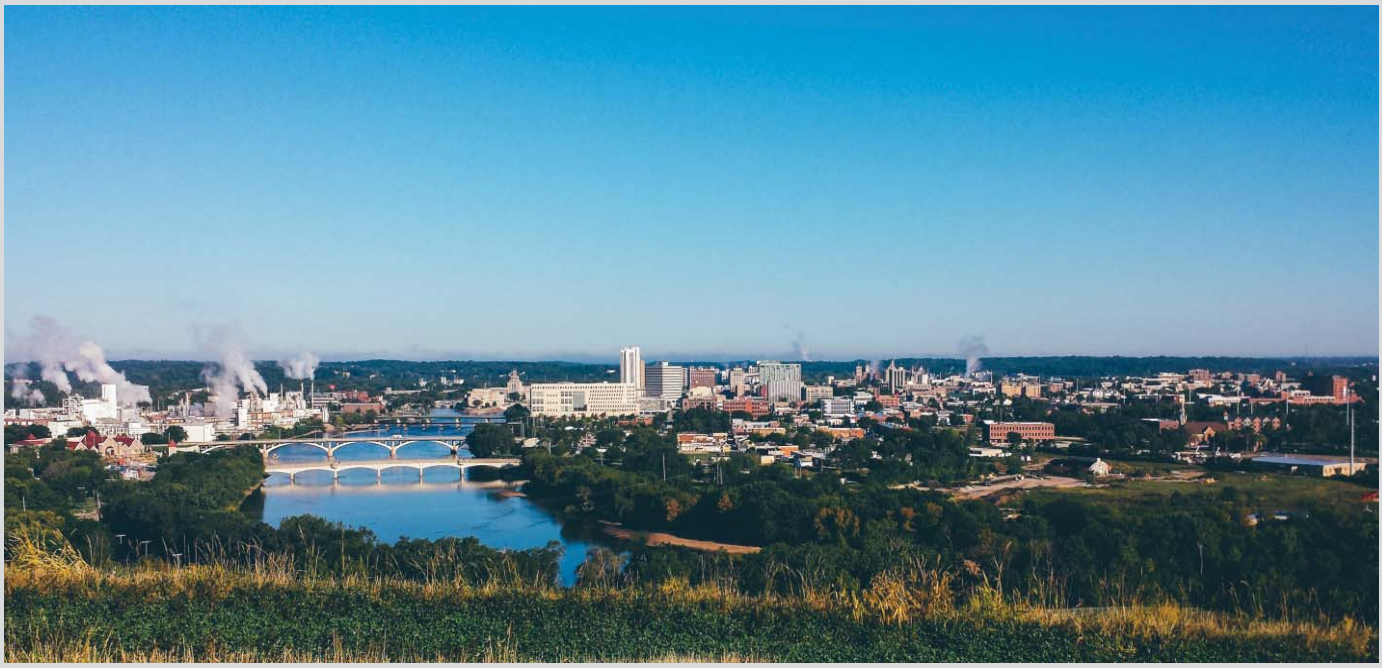
service fund. The reserves were created by excess revenue from FY 2015 in the general fund. In FY 2018, if additional excess revenue from FY 2016 is not available, the entire debt payment will require an increase to the debt service levy of 31.4 cents.

STATISTICAL INFORMAION

About City Rapids

The City of Cedar Rapids lies on both banks of the Cedar River and is the second largest city in Iowa. The City is 70.80 square miles and is located in Linn County. *Did you know…*

- We are the second largest city in the state.
- The largest corn-processing city in the world.
- One of the leading manufacturing regions in the United States.
- One of the leading bio-processing and food ingredient centers in North America.
- Cedar Rapids is home to almost 300 different manufacturing plants and two dozen Fortune 500 companies, including Rockwell Collins, AEGON, General Mills, Cargill, Penford, Quaker Oats, Archer Daniels Midland and Nordstrom. Our city anchors Iowa's Creative Corridor.
- Cedar Rapids was named one of the 10 Best Affordable Places to Live, 2015 by Livability.com.
- Cedar Rapids was named the best city in the United States for children, 2015 by SmartAsset.com.
- Cedar Rapids was named the All-America City winner by the National Civic League in 2014.



History of the "City of Five Seasons"

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

By 1975, the Cedar Rapids Area Convention and Visitors Bureau (CVB) and the City of Cedar Rapids had adopted the "Five Seasons." In 1993, Mr. Munsell and Mr. Anderson teamed up again to raise more than $800K in private donations and in-kind contractors' support to build a 60-foot tall version of the "Five Seasons" logo called the "Tree of Five Seasons," near the Cedar River in downtown Cedar Rapids. The stainless steel

monument was erected on April 3, 1996 and officially dedicated to the city on May 18, 1996. The "City of Five Seasons" symbol and slogan are registered trademarks of the City of Cedar Rapids.

Community

Population

Cedar Rapids Population	Median Age	Cedar Rapids Population % Change since 2000	Linn County Population
126,326	35.3 years	4.6%	211,226

Population by Age		Population by Race	
Under 18	29,646	White	111,144
18 – 24	14,159	African American	7,046
25 – 34	18,837	Asian	2,796
35 – 49	24,428	Other	1,713
50 – 64	22,684	Identified by 2 or more categories	3,627
65 and over	16,572		

Source: United States Census. (2010). *American Fact Finder.* Retrieved from http://factfinder.census.gov/

Key Point → Road use tax revenue from the State is distributed on a per capita basis for the City. Changes from an official census impacts the revenue a City receives to assist with construction, repair, and maintenance of Iowa's road infrastructure. Over the past decade the City of Cedar Rapids, which is considered an urban area in Iowa, has seen one of the highest increases in population while rural Iowa communities has seen a decrease in population over the same time period.

Education

Cedar Rapids has a variety of education opportunities available including private, public, secondary, and higher education institutions. Education attainment information is as follows.

- High school graduate or higher
  - Percent of persons age 25-34 years 94.7%
  - Percent of persons age 35-44 years 94.5%
  - Percent of persons age 45-64 years 92.3%
  - Percent of persons age 64 years and older 76%
- Bachelor's degree or higher
  - Percent of persons age 25-34 years 33.8%
  - Percent of persons age 35-44 years 31.1%
  - Percent of persons age 45-64 years 28.8%
  - Percent of persons age 64 years and older 18.3%

Source: United States Census. (2010). *American Fact Finder.* Retrieved from http://factfinder.census.gov/

Median Household Income

Cedar Rapids	Iowa
$54,465	$52,716

Source: United States Census. (2010-2014). *American Fact Finder.* Retrieved from http://factfinder.census.gov/

The City of Cedar Rapids median household income of $54,465 is $1,749 more than the median household income in Iowa of $52,716.

Climate

- Average Temperature 48.2F
- Average Annual Precipitation 34.61 inches
- Average Annual Snowfall 26.7 inches

Source: National Weather Service. (2010). *Climate normals.* Retrieved from http://www.weather.gov/dmx/climatenormals

Key Point → The climate can have a strong impact on City services and budget in several departments across the City such as water, public works, golf, parks and recreation, building services, and public safety.

In a typical year the City budgets for 20 – 25 snow or ice events of which 6 of these events are considered all plows or major events. In years with above average snow and ice events, the City either has to increase funding to public works through use of reserve funds or decrease operating expenditures set aside for spring/summer programs.

Minimal rain and no snow as well as comfortable temperatures can extend the golf season late into the year or allow for earlier spring starts. Whereas rain and snow events can impact the season and cause revenues to be under budget. Water revenues can also be impacted during rainy periods as less water is consumed for watering lawns and vegetation which reduces water revenues.

Utilities

The City of Cedar Rapids provides the utilities of water, sewer, storm sewer, solid waste, recycling, and yard waste. Private entities provide telecommunications, wireless, and electric service.

Key Point → The City of Cedar Rapids has a large concentration of industries that take advantage of the water and sewer infrastructure currently in place. For instance, the City distributes enough water to serve one million residential customers and treats sewage that would be produced for one and half million residential customers.

The large infrastructure currently in place makes the City of Cedar Rapids an attractive place to locate an industry. Adding additional industries and other customers increases the property tax base.

Transportation

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

Health Care

A medical Self-Supporting Municipal Improvement District (SSMID) was approved in 2010. A medical district is where many healthcare needs are met in one area. Cedar Rapids' major medical service providers include Mercy Medical Hospital, Physicians Clinic of Iowa, and St. Luke's Hospital.

Cedar Rapids ranked #9 "Healthiest Small Cities in America".
Source: Dailyfinance. (February 2014). Retrieved from http://www.dailyfinance.com/on/america-healthiest-small-cities/

Public Safety

The Cedar Rapids Police Department provides crime prevention and investigation services, as well as patrol and community policing programs. The Cedar Rapids Fire Department provides firefighting, emergency medical services, hazardous materials teams, and fire prevention services. Program statisics for these areas are noted below.

	Function/Program	Calendar Year 2015
Police		
	Calls for service	141,566
	Adult arrest	6,669
	Juvenile arrest	1,121
	Speeding citations	1,446
	Traffic citations	5,646
Fire		
	Total fire runs	5,054
	Total rescue runs	5,635

Parks and Recreation

The Parks and Recreation Department provides park maintenance, recreation programs, activities, facilities, and aquatic options. Program statisics are noted below.

	Function/Program	Calendar Year 2015
Parks and Recreation		
	Recreation Program Attendance	139,243
	Aquatics Program Attendance	191,781
	Golf rounds played	96,684

Cedar Rapids offers a variety of cultural, park, and recreational activities such as:

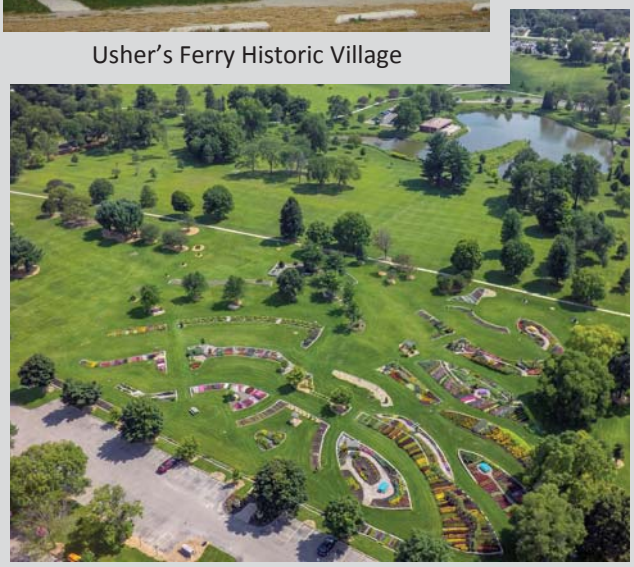
- 2 outdoor aquatic centers, 3 outdoor pools, and 1 indoor pool, splash pads
- 4 golf courses – Ellis, Gardner, Twin Pines, and Jones
- 3,360 acres of city owned park property such as Noelridge Park greenhouse and flower gardens, athletic fields, pavilions, volleyball courts, and playgrounds
- A year round schedule of recreational and leisure activities for all ages and special programs for people with disabilities
- Ushers Ferry Historic Village – historical perspective of a small town at the turn of the 20th century
- Trails
- Farmers market
- Municipal band

For more additional activities and information, visit the City's website at *www.cedar-rapids.org.*

Cherry Hill Aquatic Center

Usher's Ferry Historic Village

Trails & Recreation



Noelridge Flower Garden

Golf

Economy

Cedar Rapids is home to almost 300 different manufacturing plants and two dozen Fortune 500 companies. Cedar Rapids principal employers are in the manufacturing or service industry.

2015 Principal Employers - Top 10

Employer	Employees
Rockwell Collins Inc.	8700
Transamerica	3800
St. Luke's Hospital	2979
Cedar Rapids Community School District	2879
Nordstrom Direct	2150
Mercy Medical Center	2140
City of Cedar Rapids	1309
Four Oaks	1100
Quaker Foods and Snacks	1018
Linn-Mar Community School District	987

Source: Cedar Rapids Metro Economic Alliance. (2015).

Key Point → The City of Cedar Rapids has a large and diverse tax base due to substantial commercial, health care, food processing, manufacturing, telecommunication, and aerospace companies. This diversification allows the City to continue to see moderate growth in its tax base each year during a time of economic downturn in many communities.

Residential Home Sales

The average residential home sale price over the recent past 5 years reported in Cedar Rapids has been $167K.

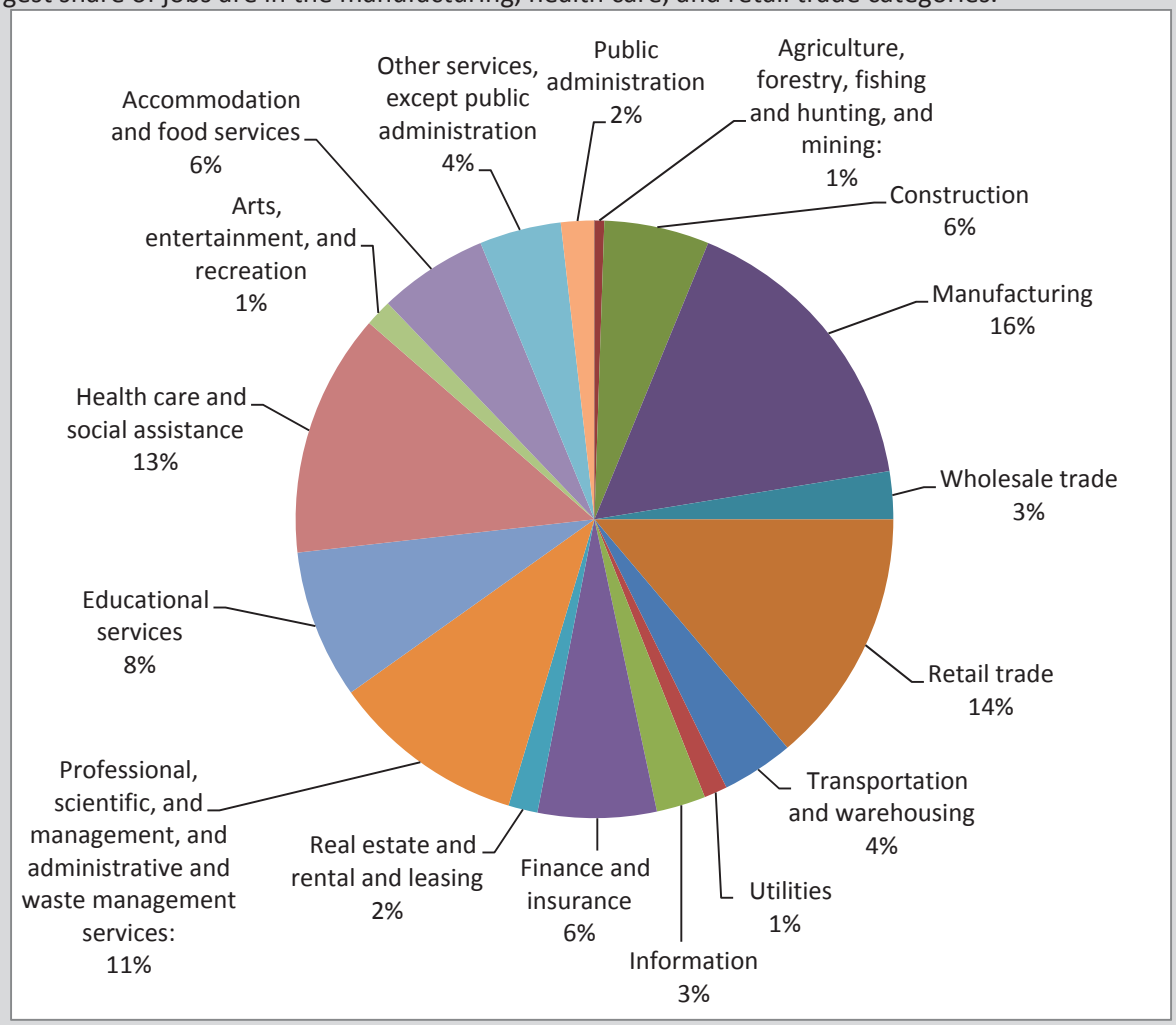
Calendar Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Average Sale Price	151,701	157,194	152,746	151,211	154,852	153,547	162,291	172,619	169,903	178,498
Sold Price/List Price	100.68%	97.44%	93.10%	95.98%	97.27%	97.21%	96%	97.8%	97.8%	98%

Source: Cedar Rapids Association of Realtors. (2016)

Key Point → The average sales price in 2015 was a 10 year high for Cedar Rapids.

Employment by Industry

The largest share of jobs are in the manufacturing, health care, and retail trade categories.



Source: United States Census. (2010-2014). *American Fact Finder.* Retrieved from http://factfinder.census.gov/

2015 Principal Property Taxpayers

Taxpayer	Taxable Assessed Value
Alliant Industries	210,832,656
ADM Corn Processing	73,687,814
Aegon USA	67,183,151
International Paper	48,224,000
St. Lukes Hospital & Clinics	41,278,382
SDG Macerich Properties (Lindale Mall)	36,243,137
Rockwell International	35,550,077
Hy-Vee	34,123,500
Terraza 5 LLC	30,480,014
Wal-Mart Stores/Sam's club	26,938,448
Total	$ 604,541,179

Source: Linn County Auditor's Office. (2015).

Key Point → The top ten taxpayers account for approximately 10% or $605M of the total City assessed taxable value of $6 billion. This group consists of electrical/gas utilities, manufacturing, insurance, commercial, and aerospace companies. The variety of companies in the top ten property taxpayers is one reason the City has seen a steady increase in taxable values every year.

Cedar Rapids Employment Level

Labor force	Employed Persons	Unemployed Persons	Unemployment Rate
71,800	68,700	3,100	4.3%

Source: Iowa Workforce Development. (February 2016). *Iowa local labor force data.* Retrieved from http://www.iowaworkforce.org/lmi/laborforce/locallaborforce.html

According to Iowa Workforce Development, the overall Cedar Rapids unemployment rate for February 2016 was 4.3%. In comparison, the overall United States unemployment rate was 4.9% in February 2016.

SUPPLEMENTAL INFORMATION

Description

This section contains additional information not detailed in department sections. Such information includes approved capital equipment allocations and requests submitted from departments that are not included in the budget.

Internal Service Fund Operating Requests NOT Included in the BUDGET

Joint Communications ($229K)

- Conversion of lead dispatcher positions to non-bargaining positions to redefine roles
- Add 3 Dispatcher I FTEs to address staffing needs and reduce overtime

General Fund Operating Requests NOT Included in the BUDGET

Building Services ($240K)

- Add 1 Nuisance Inspector FTE to inspect nuisance violations on owner occupied and commercial structures
- Add 2 Housing Inspector FTEs to inspect rental properties

Fire ($370K)

- Add 4 Firefighter/Paramedic FTEs to staff truck to increase safety/effectiveness on fire ground
- Add 1 Public Education Specialist FTE to increase community outreach programs
- Cleaning of Central Fire Station by the Facility Maintenance Department

Information Technology ($32K)

- Redundant Internet Connection for Backup
- Uninterruptible Power Supply

Community Development ($25K)

- Funding for various initiatives such as financing for rehabilitation or relocation projects

Parks and Recreation ($1.2M)

- Add 1 Landscape Architect FTE to manage the city's building and median maintenance contracts
- Increase seasonal wages for competitive pay, recruitment, and retention
- Increase for pool, splash pad, playground, or related structure repairs and maintenance
- Increase for urban core maintenance program
- Add 1 Management Analyst FTE to assist Director with special projects
- Add 1 Parks Maintenance Repair Worker to specialize in inspecting playgrounds and splash pads
- Add 3 Parks Maintenance positions to maintain parks
- Add 6 Forestry positions to address backlog and response to emerald ash borer
- Add 2 Administrative Assistant II FTEs to assist Parks and Recreation

Police ($1M)

- Increase of additional officers and equipping for police community action team
- Increase budget for maintenance agreements
- Add 1 Civilian Evidence and Property Technician due to increased areas of responsibility and expectations
- CALEA accreditation
- Clothing allowance
- Add 1 Police Canine Officer FTE and equipment specializing in tracking firearms
- Training budget for animal control
- Training and professional development budget
- Telephone services
- Non-routine vehicle repair such as accidents

Civil Rights ($19K)

- Wage increase for an assistant director

Public Works ($911K)

- Variety of personal service requests
- Software maintenance
- Training budget
- Various discretionary budget requests

Enterprise Fund Operating Requests NOT Included in the BUDGET

Golf ($40K)

- Seasonal wage increases
- Pay adjustments for assistant golf professional

Tax Supported Capital Improvement Project Requests NOT Included in the BUDGET

- Flood Control System – $9M (this will be issued in future fiscal years)
- Public Works – $5.1M for streets, sidewalks, traffic, downtown, parking structures, and trail projects
- Information Technology – $700K Police Intergraph Upgrade
- Parks and Recreation - $101K for parks
- Golf - $79K for cart corrals and maintenance building
- Fire – $30K for erosion control at the west side fire station
- Police – $900K for the rifle range project and evidence garage improvements

General Fund Capital Equipment Requests NOT Included in the BUDGET

Fire ($133K)

- Thermal Imaging Cameras
- Panasonic Toughbook, Dock, and Mounting Hardware
- Cardiac Monitor
- Fire Fighting Tools and Equipment
- Cardiovascular Fitness Equipment
- Ice Rescue Suits
- Digital Camera
- Portable Scene Light
- Dispatch Status Hardware
- Jet Hose Washer
- Special Operations Rescue Equipment
- 2 1/2" Quick Monitor Appliances

Police ($294K)

- Body Cameras
- 3D Crime Scene Imager
- Automated External Defibrillators
- Digital Camera Equipment
- Recon Scout

Public Works ($252K)

- Brine Blending Station
- Endloader Material Scale
- Hardware Replacement

- Microsoft Visio Software Purchase
- Concrete Core Drill
- 16" Concrete Saws
- Convert Conference Room
- Computer Workstations
- Mud Mack Machine
- Post Hammer
- File Rack Storage System

Parks and Recreation ($101K)

- 16oz. Commerical Popcorn Popper with Stand
- Shade Canopy
- Pool Slide Canopy
- Concession Area Canopy
- Inflatable Element
- Sand Play Element
- Lounge Chairs
- Permanent Deck Benches

Information Technology ($95K)

- GIS Staff Workstation Replacements
- Test/Development Build Out
- Oracle Environment Replacement
- Teritary Fire Data Closet Build Out
- Onbase Agenda to Go Software

Enterprise Fund Capital Equipment Requests NOT Included in the BUDGET

Golf ($10K)

- Driving range hitting mats, artificial turf

GLOSSARY

100 CUBIC FEET (CCF) – Equivalent to 748 gallons.

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

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

ADMINISTRATIVE CHARGES – Administrative charges is funding transferred to the general fund from enterprise or other funds for specific central administrative functions that benefit those funds. Departments such as the City Manager's Office, Council & Mayor, Purchasing, Attorney, Human Resources Department, Downtown, and Contingent have Administrative Charges.

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

AMENDED BUDGET – The original adopted budget plus/minus any amendments passed by the City Council each year.

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

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

ASSESSED VALUATION – A sets valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised valuation less any exemptions.

BALANCED BUDGET – A budget in which revenues meet expenditures.

BIOCHEMICAL OXYGEN DEMAND (BOD) – Is the amount of dissolved oxygen needed by aerobic biological organisms in a body of water to break down organic material present in a given water sample at certain temperature over a specific time period.

BOND COUNSEL – Specialized attorney (law firm) with primary role to certify both that the issuer has legal authority to issue the bonds and that the securities qualify for applicable tax exemption.

BONDS – A bond is a debt instrument that promises repayment of money borrowed over a specified period of time at a specified rate of interest. Bonds are usually sold/purchased in the universal amount of $5,000.

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

BUDGET TIME TABLE – The schedule of key dates in the preparation and adoption of the budget.

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

CAPITAL ASSET – Capital asset includes land, buildings and structures, and improvements other than buildings, which include infrastructure, construction in progress, and machinery and equipment.

CAPITAL EXPENDITURES – Expenditure for capital items of less than permanent nature and normally at a lower costs than a capital improvement.

CAPITAL IMPROVEMENT PROGRAM – Selection & scheduling of improvements over a multi-year period.

Contains funds that are financed with tax support debt, enterprise or internal service monies, or other funding sources.

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

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.

CEDAR RAPIDS CIVIL RIGHTS COMMISSION (CRCRC) – This commission was developed to educate the community about civil rights and support programs.

CERTIFIED ANNUAL FINANCIAL REPORT (CAFR) – 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—promulgated by the Governmental Accounting Standards Board.

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

COALITION TO AUGMENT THE BUS SERVICE (CABS) – A program to provide reduced cost transportation to passengers with disabilities during hours when the buses are not operating.

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.

COMMISSION ON ACCREDIATION FOR LAW ENFORCEMENT AGENCIES (CALEA) – The Commission on Accreditation for Law Enforcement Agencies, Inc., was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations. The purpose of CALEA's Accreditation Programs is to improve the delivery of public safety services, primarily by: maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives, establishing and administering an accreditation process, and recognizing professional excellence.

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) – A set of financial statements for a government entity that complies with the accounting requirements—generally accepted accounting principles (GAAP), promulgated by the Governmental Accounting Standards Board (GASB).

CORRIDOR MPO – An entity composed of local elected officials and state agency representatives that is tasked with reviewing and approving transportation investments in a metropolitan area.

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

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

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

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

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

DEPARTMENT OF NATURAL RESOURCES (DNR) – A department/agency charged with maintaining state parks and forests, protecting the environment, and managing energy, fish, wildlife, land resources, and water resources.

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.

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.

ENVIRONMENTAL PROTECTION AGENCY (EPA) – Is an agency of the federal government of the United States charged with protecting human health and the environment, by writing and enforcing regulations based on laws passed by Congress.

EXPENDITURES – A payment that is a decrease in resources.

FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) – 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.

FEES – Fees are charges for services.

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) – Is an agency of the United States Department of Homeland Security.

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.

FISCAL YEAR (FY) – 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.

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

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

FUNDING SOURCE – A funding source is the identified dollars allocated to meet budgeted requirements.

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – The standard framework of guidelines for financial accounting. GAAP includes the standards, conventions, and rules followed in recording and summarizing, and in the preparation of financial statements.

GENERAL OBLIGATION BONDS (GOB) – 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).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) – The Governmental Accounting Standards Board (GASB) is the source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States of America.

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA (GFOA) – 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.

GROUND TRANSPORTATION CENTER (GTC) – City of Cedar Rapids transit system.

GROWTH REINVENSTMENT INITIATIVE (GRI) – Legislation allowing the City to use incremental growth from the City's sales tax to pay for flood protection.

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

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

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

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

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

JOB ACCESS REVERSE COMMUTE (JARC) – A program to provide reduced cost transportation to work and life skill classes for low income individuals during hours when the buses are not operating.

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.

LINE ITEM BUDGET – An object of expenditure level within each department.

LINN COUNTY LIFTS (LIFTS) – LIFTS provides safe door-to-door transportation for the elderly and disabled citizens in the metro area of Cedar Rapids, Marion, and Hiawatha. LIFTS also provides transportation to all Linn County residents outside the metro area.

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

MILLION (M)

MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA (MFPRSI) – Provides pension benefits for municipal police officers and fire fighters in Iowa.

NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPDES) – 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.

NEIGHBORHOOD TRANSPORTATION SERVICE (NTS) – A private non-profit organization that operates a curb-to-curb van service, and provides affordable night and weekend transportation to work, school, or life skill classes during times when the fixed route city buses do not operate.

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

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

ORDINANCE – A law made by a municipality.

OTHER REVENUES – Other revenue in financial summaries refers to a variety of sources such as interest, building rental, parking fees, landing fees, insurance premiums, capital contributions, etc.

PAY AS YOU GO CAPITAL IMPROVEMENT FUNDING – Funding capital outlay from current revenues and user fees rather than through borrowing.

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

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

PROCEEDS OF LONG TERM LIABILITIES – Revenue from general obligation bonds, revenue bonds, tax increment financing bonds, state revolving fund proceeds, etc.

PROGRAM – A service or activity provided.

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

RESOLUTION – An order of a legislative body formally approved.

REVENUE – Sources of financing expenditures.

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

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.

SELF SUPPORTED MUNICIPAL IMPROVEMENT DISTRICT (SSMID) – 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 area – either zoned for commercial or industrial purposes or a duly designated historic district. A tax levy is imposed on property within the SSMID district in addition to all other tax levies. The added revenues can be used for improvements to the district, administrative fees, and debt for the cost of improvements.

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 (LOST) – 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 INCREMENT FINANCING (TIF) – Financing method to use taxes to finance improvements.

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.

THOUSAND (K)

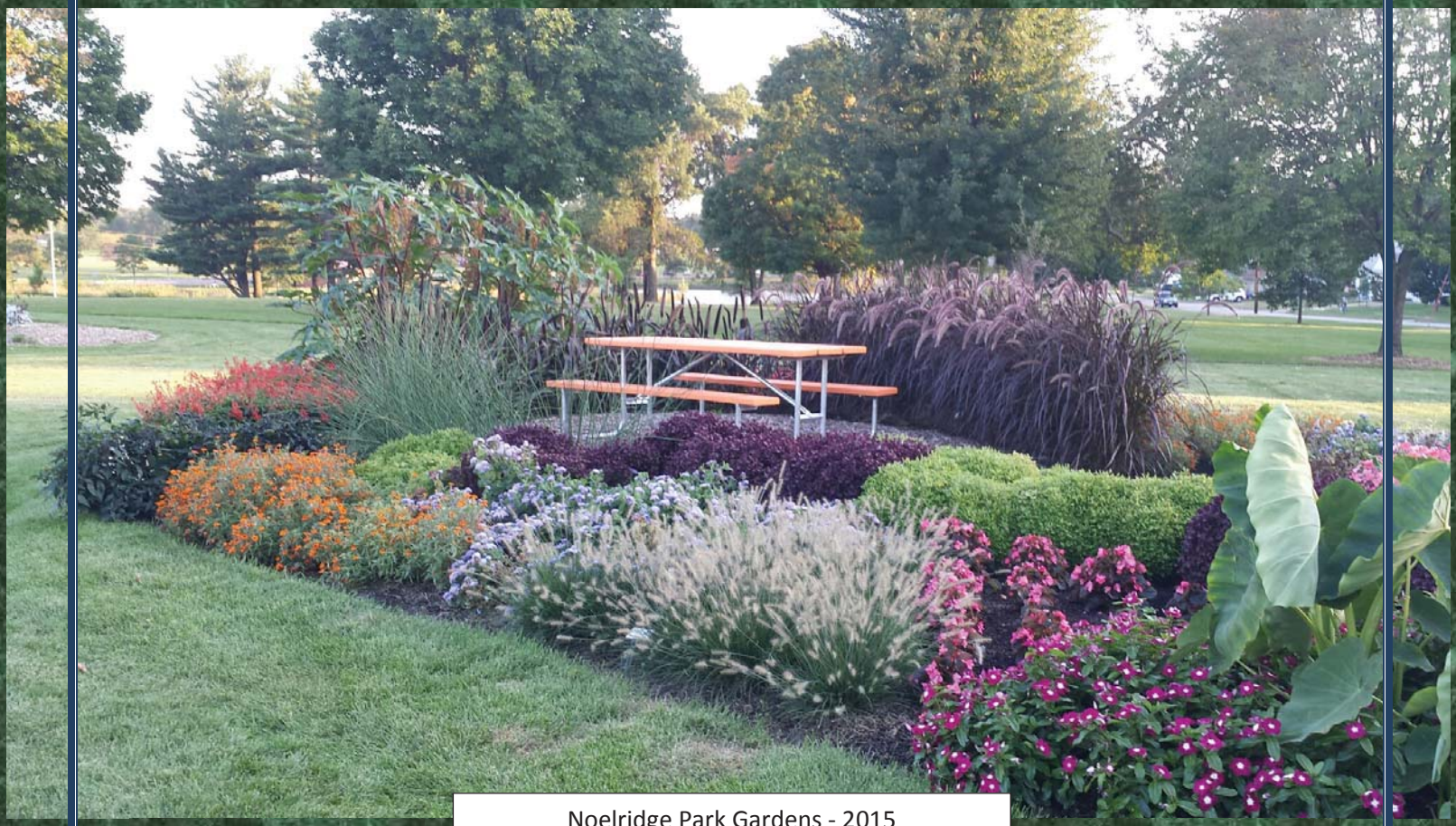
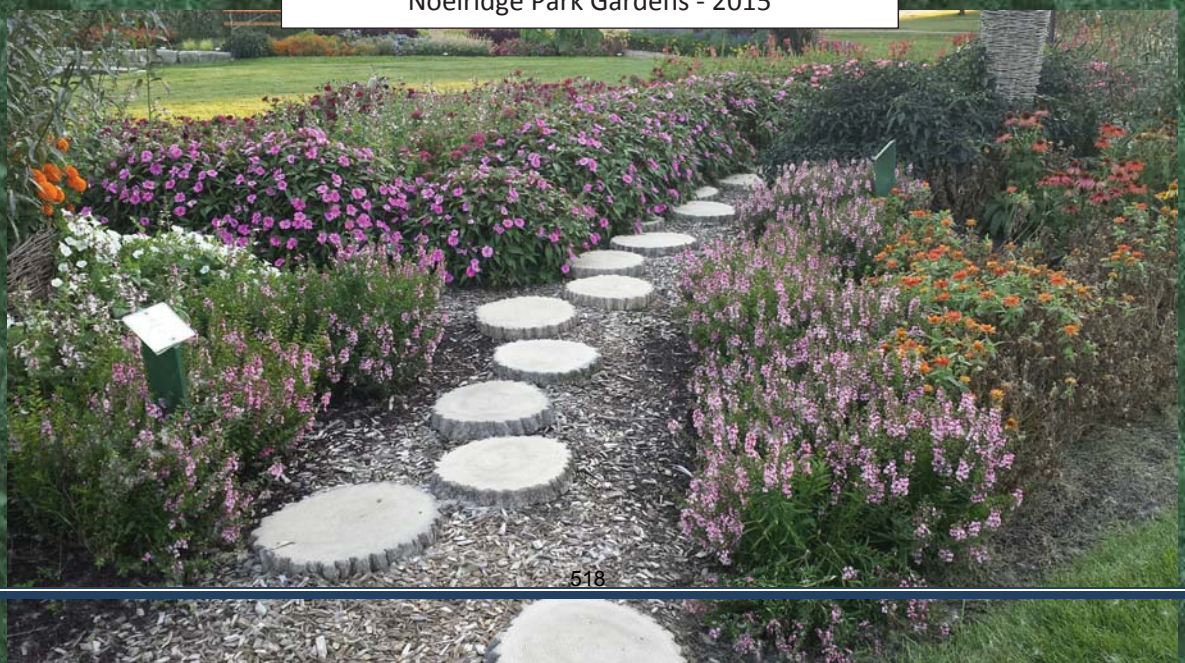
TRANSFERS IN/OUT – Transfers are the authorized exchanges of cash or other resources between funds.

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. 1 unit is 100 cubic feet or 748 gallons.

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

UV – Ultraviolet (UV) light is electromagnetic radiation with a wavelength shorter than that of visible light, but longer than X-rays.



Noelridge Park Gardens - 2015