City of Cedar Rapids, Iowa

Fiscal Year 2015 Adopted Budget

FY 2015

Adopted Budget

Published by the Finance Department

Questions concerning this document may be directed to:

Finance Department

101 1st Street SE

Cedar Rapids, IA 52401

Phone (319)286-5006

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

Table Of Contents

Click on verbiage or page numbers in the table of contents to link to the section in this book.

Fiscal Year Budget	
Resolution Adopting Budget	7
Adoption of Budget and Certification of Taxes Form	8
Distinguished Budget Award	9
Introduction and Highlights	
Guide to Using This Document	12
Citizen's Budget Guide	15
Policies and Guidelines	61
Business Units	
Definition, Listing of Business Units, and Combined Financial Summary	76
Financial Report – All Business Units by Fund Type	77
Financial Report Detail - City of Cedar Rapids Business Unit & Cedar Rapids Linn County Solid Waste Agency Business Unit Combined	80
Financial Report Detail - City of Cedar Rapids Business Unit	85
Financial Report Detail - Cedar Rapids Linn County Solid Waste Agency Business Unit	90
General Fund	
General Fund Definition and Listing of General Funds Departments	93
General Fund Highlights	94
Financial Report – General Fund Summary	104
General Fund Highlights by Department	
Public Safety	
Police	109
Fire	115
Building Services	121
Building Demolition	127
Public Works and Development	
Public Works	130
Street Lighting	136
School Crossing Guards	139
Bridge Maintenance	141
Community Development	144
Development Services	149
Parks and Recreation	
Parks and Recreation	155
Administrative	
Information Technology	162
Finance	167
Purchasing	172

Click on verbiage or page numbers in the table of contents to link to the section in this book.

Human Resources	177
Attorney	182
City Manager	187
Council and Mayor	192
City Clerk	196
Other Areas	
Library	202
Contingent	208
Civil Rights	212
Gateway Maintenance	217
Downtown District	220
Capital Replacement	223
Pooled Revenues	226
Dam Operations	229
Investment Earnings	231
Memorial	233
Agricultural Lands	237
Band	240
Enterprise Funds	
Enterprise Fund Definition and Listing of Enterprise Funds	244
Enterprise Fund Highlights	245
Financial Report - Enterprise Fund Summary	257
Enterprise Fund Highlights by Fund	
Transit	261
Golf	271
Water	282
Water Pollution Control	293
Sanitary Sewer Maintenance	305
Storm Sewer Maintenance	315
Solid Waste and Recycling	321
Parking	331
Ice Arena	341
Paramount Theatre	350
U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center	357
The Eastern Iowa Airport	359
Internal Service Funds	
Internal Service Fund Definition and Listing of Internal Service Funds	370
Internal Service Fund Highlights	371
Financial Report - Internal Service Fund Summary	374

Table Of Contents

Click on verbiage or page numbers in the table of contents to link to the section in this book.

Internal Service Fund Highlights by Fund	
Joint Communications	377
Facility Maintenance	385
Fleet Services	395
Risk Management	404
Capital Project Funds	
Capital Project Fund Definition and Listing of Capital Project Funds	416
Capital Project Fund Highlights	417
Financial Report – Capital Project Funds Summary	421
Financial Reports – Capital Project Funds Detail by Fund	424
Debt Service Funds	
Debt Service Fund Definition, Debt Service Fund Highlights	458
Credit Ratings, Debt Limit	459
Tax Supported Debt	460
Debt Service Levy	461
Financial Report – Debt Service Funds Summary	462
Special Revenue Funds	
Special Revenue Fund Definition and Listing of Special Revenue Funds	464
Special Revenue Fund Highlights	465
Financial Report – Special Revenue Fund Summary	468
Special Revenue Fund Highlights by Fund	
Animal Control	471
Area Ambulance	472
Civil Rights	473
Community Development	474
Fire	476
Growth Reinvestment Initiative	478
HOME	479
Hotel Motel	480
Leased Housing	481
Library	483
Flood Local Option Sales Tax	485
Streets Local Option Sales Tax	486
Miscellaneous Other	487
Parks and Public Property	489
Police	491
Road Use Tax	493
Special Revenue - Other	494
Ice Arena	496
Self Supported Municipal Improvement District (SSMID)	497
Tax Increment Financing (TIF)	498

Table Of Contents

Click on verbiage or page numbers in the table of contents to link to the section in this book.

Trust and Agency Funds	
Trust and Agency Fund Definition, Listing of Trust & Agency Funds	500
Trust and Agency Fund Highlights	501
Financial Report – Trust and Agency Fund Summary	502
Trust and Agency Fund Highlights by Fund	
Fire 411 Pension	503
Police 411 Pension	504
Payroll Funds	505
Capital Improvement Project 5 Year Plan	
5 Year Capital Improvement Project Plan Definition & Listing of Funds	507
5 Year Capital Improvement Project Plan Highlights	509
Capital Improvement Project Impact on Operating Budget	513
5 Year Capital Improvement Project Plan Detail	514
Routine Capital Expenditures	
Routine Capital Expenditures Highlights	558
Detailed Listing of Approved Routine Capital Expenditures	559
Personal Services	
Personal Services Definition and Changes in Personal Services	563
History of Changes In Full Time Equivalents (FTEs)	565
Personal Service Detail	566
Cash Transfers	
Cash Transfers Definition	580
Cash Transfers Report	581
Fund Balance	
Fund Balance Definition, Policy, Fund Balance Report	583
Statistical Information	
Statistical Information	585
Supplemental Information	
Operating Funding Increase Requests NOT Included in the Budget	597
Capital Equipment Funding Requests NOT Included in the Budget	600
Tax Support Capital Improvement Project Requests NOT Included in the Budget	602
Glossary	
Glossary	604

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RESOLUTION NO. 0268-03-14

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, 2015, 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 11th day of March, 2014.

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

Monica W. Vernon, Mayor Pro Tempore

Attest:

Amy Stevenson, City Clerk

57-539

Adoption of Budget and Certification of City Taxes

FISCAL YEAR BEGINNING JULY 1, 2014 - ENDING JUNE 30, 2015

The City of: Cedar Rapids **County Name:** LINN **Date Budget Adopted:** 3/11/2014 (Date) xx/xx/xx

At a meeting of the City Council, held after the public hearing as required by law, as specified above, the proposed budget was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this City. There is attached a Long Term Debt Schedule Form 703 for the debt service needs, if any.

319-286-5060 Telephone Number

Signature

County Auditor Date Stamp

January 1, 2013 Property Valuations

		With Gas & Electric		Without Gas & Electric	Last Official Census
Regular	2a	5,867,857,446	2b	5,561,403,799	126,326
DEBT SERVICE	3a	6,285,596,532	3b	5,979,142,885	
Ag Land	4a	5,652,023			

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	47,529,645	45,047,371	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	4,740,466	4,492,891	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(16)	0.06750	Levee Impr. fund in special charter city	13		0	51	0
12(18)	Amt Nec	Liability, property & self insurance costs	14	873,255	827,648	52	0.14882
12(22)	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	97,817	92,709	53	0.01667
12(2)	0.81000	Memorial Building	16	1,178,383	1,116,841	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(17)	0.20500	Maintain Institution received by gift/devise	22		0	60	0
12(19)	1.00000	City Emergency Medical District	463		0	466	0
12(21)	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	54,419,566	51,577,460		
384.1	3.00375	Ag Land	26	16,956	16,956	63	2.99999
		Total General Fund Tax Levies (25 + 26)	27	54,436,522	51,594,416		Do Not Add
		Special Revenue Levies					
384.8	0.27000	Emergency (if general fund at levy limit)	28	0	0	64	0
384.6	Amt Nec	Police & Fire Retirement	29	4,694,286	4,449,123		0.80000
	Amt Nec	FICA & IPERS (if general fund at levy limit)	30	4,459,396	4,226,500		0.75997
Rules	Amt Nec	Other Employee Benefits	31	10,245,338	9,710,267		1.74601
		Total Employee Benefit Levies (29,30,31)	32	19,399,020	18,385,890	65	3.30598
		Sub Total Special Revenue Levies (28+32)	33	19,399,020	18,385,890		
386	As Req	Valuation *With Gas & Elec* / *Without Gas & Elec*					
	SSMID 1	(A) 99,787,169 (B) 99,787,169	34	274,415	274,415	66	2.75000
	SSMID 2	(A) 61,617,528 (B) 61,617,528	35	231,066	231,066	67	3.75000
	SSMID 3	(A) (B)	36		0	68	0
	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	505,481	505,481		Do Not Add
		Total Special Revenue Levies	39	19,904,501	18,891,371		
384.4	Amt Nec	**Debt Service Levy 76.10(6)**	40	16,569,147	40 15,761,320	70	2.63605
384.7	0.67500	**Capital Projects (Capital Improv. Reserve)**	41		41 0	71	0
		Total Property Taxes (27+39+40+41)	42	90,910,170	42 86,247,107	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) The budget file uploaded to the SUBMIT Area matched the paper copy certified by the city to this office.

(County Auditor)

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, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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, 2013

Executive Director

INTRODUCTION AND HIGHLIGHTS

- Guide To Using This Document
- Citizens Budget Guide
- Policies And Guidelines

GUIDE TO USING THIS DOCUMENT

STRUCTURE OF THIS DOCUMENT - 4 SECTIONS

This document is organized into 4 main sections:

- **Introduction and Highlights –** Provides key information about the City and budget in one section called the Citizen's Budget Guide and includes City policies and guidelines
- **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 costs by position and department, cash transfers, fund balance, and statistical information

STRUCTURE OF THIS DOCUMENT - SUBSECTIONS

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

- **Introduction and Highlights**
  - Guide to Using this Document
  - Citizen's Budget Guide
  - Policies and Guidelines
  - State Forms and Reports
  - Business Unit Financial 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 Program
  - 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.
- **Summary of Full Time Equivalents (FTES)–** Contains updated current fiscal year information and changes for the adopted budget year.
- **Statistics** – Each department is given an opportunity to provide statistical information such as the number of calls for service or size of an area serviced.
- **Recent Accomplishments –** Each department is given an opportunity to highlight what has occurred in their department recently.
- **Future Challenges & Opportunities –** Each department is given an opportunity to provide future challenges and opportunities that might include a section or program needing more resources or issues involved in continuing to provide 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.
- **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.

CITIZEN'S BUDGET GUIDE

Citizen's Budget Guide

Dear Reader:

*The City of Cedar Rapids **Citizen's Budget Guide** provides key information about the City and fiscal year 2015 budget in one section.*

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 budget will authorize resources and establish a direction for our programs and services for the coming year.

As you review the Citizen's Budget Guide, it is the staff's belief that this budget format enhances the citizens of Cedar Rapids understanding of the budget 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 entire budget document serves as an effective policy document, financial planning tool, operational tool, and communication tool.

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.

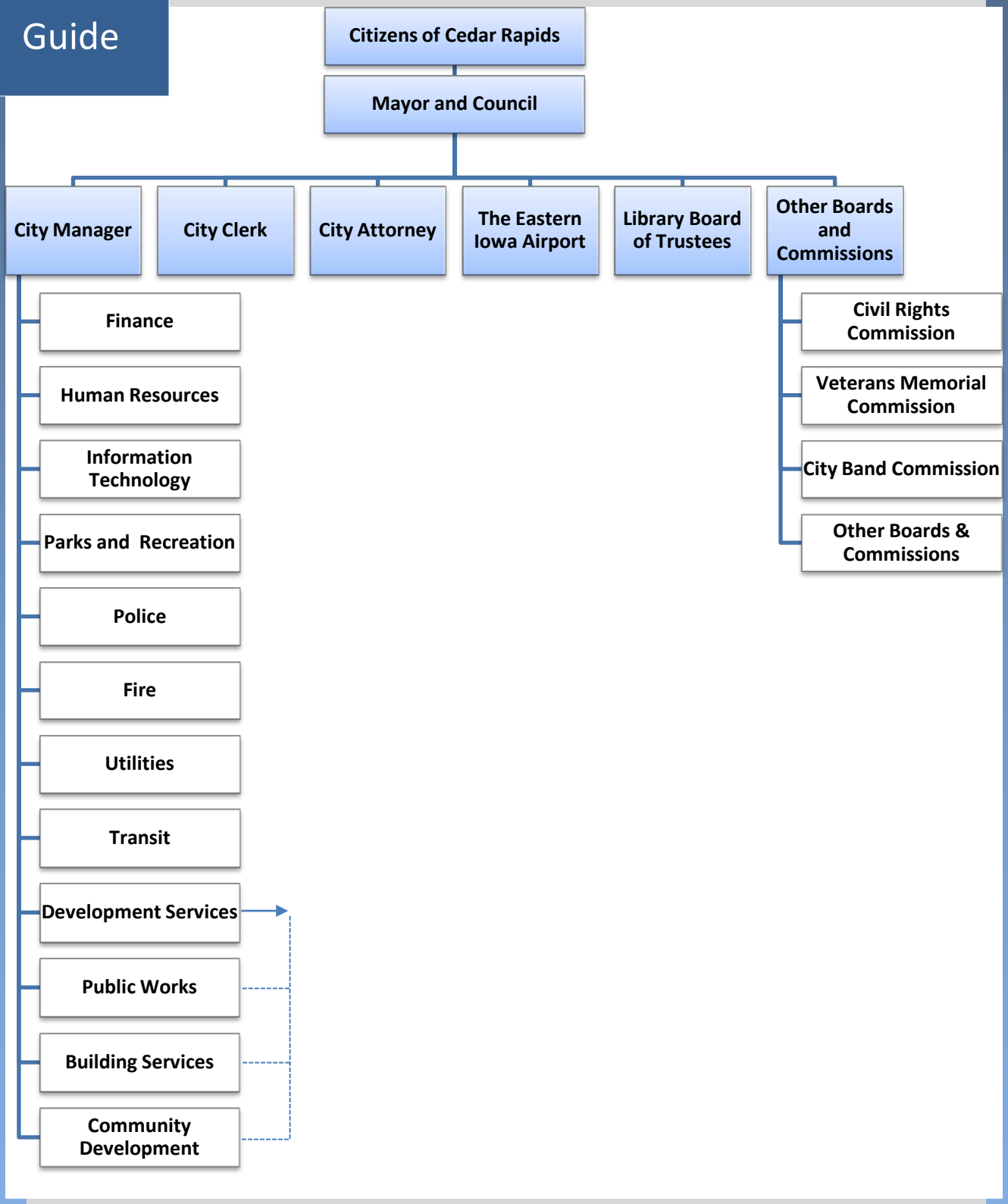
Under this form, the Cedar Rapids City Council consists of eight council members plus the mayor. The mayor and three council members are elected at large. The remaining five council members are elected by voters in each of five districts. The council operates on a part-time basis and meets regularly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

City of Cedar Rapids Organization Chart

Citizen's Budget Guide



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

Monica Vernon
Mayor Pro Tempore
District 2

Pat Shey
District 3

Scott Olson
District 4

Justin Shields
District 5

Department Directors and Principal Officials

City Manager	Jeffrey Pomeranz
City Clerk	Amy Stevenson
City Attorney	James Flitz
Executive Administrator of Development Services	Joe O'Hern
Community Development Director	Gary Kranse
Finance Director	Casey Drew
Human Resources Director	Constance Huber
Chief Information Officer	Dominic Roberts
Parks & Recreation Director	Sven Leff
Police Chief	Wayne Jerman
Fire Chief	Mark English
Public Works Director	David Elgin
Utilities Director	Steve Hershner
Airport Director	Timothy Bradshaw
Cedar Rapids Linn County Solid Waste Agency Executive Director	Karmin McShane**
Civil Rights Director	John-Paul Chaisson-Cardenas
Library Director	Robert Pasicznyuk
Executive Director	Mike Jager
**Employed by Cedar Rapids/Linn County Solid Waste Agency	

Vision Statement, Strategic Goals, Values

Vision Statement

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

Amended January 24, 2012

On June 11,2013, the Cedar Rapids City Council reviewed the 2012 strategic goals that were finalized on May 2, 2012. The Cedar Rapids City Council members requested revisions be made to the goals and the supporting desired outcomes for each goal. The goals were revised as follows.

Strategic Goals

- Make bold moves in community planning
- Create current and future financial strength
- Make bold moves in economic development; lead regionally, think Cedar Rapids first
- Tell our story, strategically
- Complete flood recovery projects
- Increase neighborhood safety
- Emphasize intergovernmental relations

The City of Cedar Rapids has established the following values.

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.

Citizen's Budget Guide

The City of Cedar Rapids provides a full range of services including public safety, public works, municipal water and sewer, solid waste and recycling collection, transit, as well as park and recreational opportunities. Cedar Rapids, Iowa, is a vibrant urban hometown in the heart of east central Iowa. As the second largest city in the state, we are…

- 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 ranked #9 for Top 10 Best Places to Retire 2013 in Livability.com's "Top 10 Best Places to Retire" ranking. (Source: Livability.com, November 2013)
- Cedar Rapids is ranked #1 in Iowa for Top 100 Best Places to Live and #29 in the nation in Livability.com's "Top 100 Best Places to Live" ranking. (Source: Livability.com, October 2013)
- Cedar Rapids is one of the Top 10 Fourth Economy Communities, according to Fourth Economy Consulting. Linn County is ranked #4 because we are ideally positioned to attract modern investment and managed economic growth. (Source: Fourth Economy Community Index, December 2012)
- Cedar Rapids is one of America's Best Cities on the Rise, according to Smarter Travel. We ranked #11 as an exceptional, up-and-coming destination offering more than meets the eye. (Source: Smarter Travel.com, September 2012)
- Cedar Rapids is one of the Best Places for Affordable Homes, according to CNN, Fortune and Money magazine. We ranked #4 for median home price and median family income. (Source: CNNMoney.com, August 2012)

Population

According to the US Census Bureau, 126,326 people live in Cedar Rapids. The population of the Cedar Rapids, Iowa Metropolitan Statistical Area, representing three counties, is 256,324 people. Since 2000, the population has grown more than 8%.

Business and Industry

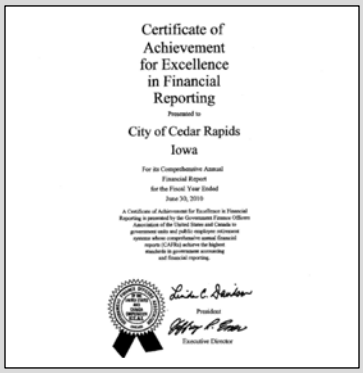
Cedar Rapids is home to almost 300 different manufacturing plants and two dozen Fortune 500 companies, including Rockwell Collins, Aegon, General Mills, Cargill, Penford, Quaker Oats, Archer Daniels Midland, and Nordstrom.

Our Accomplishments

Our accomplishments in financial management during the past year are listed below.

Certificate of Achievement for Excellence in Financial Reporting

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, 2012. This is the 32nd 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, 2013 Comprehensive Annual Financial Report (CAFR) at the end of December 2013 to GFOA to determine its eligibility for another certificate.


Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Cedar Rapids
Iowa

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

Distinguished Budget Presentation 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, 2013. This is the 3rd consecutive year that the City has received this prestigious award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, 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, 2011

President Executive Director

Aaa Bond Rating by Moody's Investor Services

In May 2013, the City's bond rating for outstanding general obligation debt was rated Aaa by Moody's Investor Services. Aaa is the 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 a low debt burden with a rapid payout. This marks the 41st anniversary of maintaining this rating.

Citizen's Budget Guide

The planning process precedes the budget process and focuses on the City's long term strategic goals. The 7 long term strategic goals provide direction for both current and future planning and budget decisions.

The summary on the following pages detail the strategic plan and goals.

Strategic Plan Summary	
Goal 1	**Make bold moves in community planning**
Status	In process
Objective / Outcomes	▪ Build upon disaster recovery success; rebuild as a sustainable community ▪ Make Cedar Rapids a place people want to work and live by creating livable neighborhoods ▪ Targeted use of resources to maximize impact and rebuild core of city and second tier of neighborhoods surrounding the core ▪ Provide for ease and 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 ▪ Focus on the visual appeal of the community
Current Initiatives	▪ Envision CR (Comprehensive Plan Update) • Steering committee develops goals and principles of the comprehensive plan • Host online participation forums • Focus group including members of City boards, commissions, and neighborhood associations to conduct a gap analysis • Public kick-off meetings for residents to provide input on comprehensive plan elements • Community workshops ▪ Updating of development policy related to urban agriculture, street interfaces, and street typology ▪ Alcohol/Tobacco distance separation ordinance ▪ Housing redevelopment both single family units and multi-family units ▪ Historic preservation curriculum to train individuals in hands-on preservation techniques for historic buildings ▪ Neighborhood service delivery initative that provides skill building workshops for neighborhood associations to assist with plan building stronger neighborhoods in the City
Schedule	Short term (now thru FY 2015)

Strategic Plan Summary	
Goal 2	**Create current and future financial strength**
Status	In process
Objective / Outcomes	▪ Maintain and enhance existing funding sources ▪ Maintain strong bond rating ▪ Balanced budget ▪ Long-term financial plan ▪ Efficiency of services delivered ▪ Cost known prior to beginning projects capital and operating ▪ Determine levels of service ▪ Streets/Infrastructure/Capital Improvement Projects ▪ Fees for services ▪ Dispose of excess city owned property ▪ Finance flood protection
Current Initiatives	▪ Balanced budget and long term financial plan ▪ Pursue alternate funding resources (grants/fees) ▪ Citywide training requirements for employees to enhance their skills and abilities ▪ Standardized hiring processes to increase the success of newly hired employees and reduce turnover in the first 2 years ▪ Citywide review of services provided to ensure efficiency of how those services are provided ▪ City resources - safety programs to reduce injuries and workers compensation costs
Schedule	Short term (now thru FY 2015)

Strategic Plan Summary	
Goal 3	**Make bold moves in economic development; lead regionally, think Cedar Rapids first**
Status	In process
Objective / Outcomes	▪ Increase number of high-quality jobs ▪ Maximize property tax revenue ▪ Create an environment for private investment ▪ Attract workers with quality of life amenities ▪ Ensure workforce housing options ▪ Increase marketing/branding of Cedar Rapids ▪ Diversify economic base ▪ Develop urban renewal districts where needed ▪ Retain and expand existing businesses; attract new and startup businesses ▪ Clarify relationships with other economic development organizations ▪ Increase retail development
Current Initiatives	▪ Economic development policy and administration • Economic development strategic plan to include online surveys of residents and business owners to provide qualitative balance to the quantitative research. • City participation in new private investment ▪ Workforce development ▪ Core area redevelopment • Disposition and redevelopment of historic properties • Downtown redevelopment ▪ Economic development outreach • Business expansion and retention • Business attraction
Schedule	Short term (now thru FY 2015)

Strategic Plan Summary	
Goal 4	**Tell our story, strategically**
Status	In process
Objective / Outcomes	▪ 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
Current Initiatives	▪ Strategic content development: The City of Cedar Rapids must strive to provide specific messages and information that answer citizens' recurring questions of "Why?" and "What's in it for me?" • Embrace City's vision & key messages • Commit to better content ▪ Expand city communications channels, especially online & video: Focus on new online communications channels that offer convenient 24/7 access to city information and engage more target audiences Online engagement website Video streaming Blog Social media ▪ Focused campaigns for targeted initiatives: Carefully choose important issues or programs that can be enhanced with a focused campaign supported by citywide coordination and resources. ▪ Demonstrate appreciation for residents • Resident recognition program: Five Seasons Citizenship Awards • Resident appreciation day event: The City sponsors the first Downtown Farmers' Market each summer and calls it Resident Appreciation Day ▪ Cultivate and encourange public participation in government
Schedule	Short term (now thru FY 2015)

Strategic Plan Summary	
Goal 5	**Complete flood recovery projects**
Status	In process
Objective / Outcomes	▪ Owners of flood properties able to relocate through sale of damaged properties and removal of damaged property from neighborhood ▪ Assist flooded homeowners, business owners, and landlords in repair of damaged property and businesses ▪ Revitalize core neighborhoods with reinvestment of new housing ▪ New restored and improved public facilities ▪ Rebuild damaged infrastructure ▪ Recover funds and secure additional funds for recovery ▪ Improved flood protection protecting reinvestment
Current Initiatives	▪ Acquisition programs ▪ Demolition programs ▪ Rehabilitation programs ▪ ROOTs program ▪ Multi-family new construction program ▪ Public facility projects ▪ Infrastructure projects • Sanitary sewers ▪ Property disposition outside 100 Year flood plain ▪ Flood protection • Iowa Flood Mitigation Board sgreement for $264M over twenty years has been executed • Design continues for east side (PepsiCo area) ▪ Pursuing FEMA appeals on project worksheets as appropriate ▪ As work is completed on individual FEMA project worksheets staff is processing required paperwork to 'close out' projects. Close outs are time consuming but allow the City to draw the State 10% share of project cost.
Schedule	Short term (now thru FY 2015)

Strategic Plan Summary	
Goal 6	**Increase neighborhood safety**
Status	In process
Objective / Outcomes	▪ Increase overall feeling of living in a safe neighborhood by addressing quality of life issues ▪ Reduce crime, revitalize neighborhoods, drawing the community together ▪ Increase satisfaction with the delivery of police services ▪ Provide lasting collaboration between police and community to identify and solve problems ▪ Promote active participation and involvement from everyone ▪ Identify crime trends, issues, and problems while establishing methods to manage or reduce them
Current Initiatives	▪ Gun Reduction Initiative ▪ Sex Offender Registry Check Initiative ▪ Citizen Survey Initative ▪ SAFE-CR Initative ▪ Total Child Initative ▪ Text-a-Tip Initative
Schedule	Short term (now thru FY 2015)

Citizen's Budget Guide

Strategic Plan Summary	
Goal 7	**Emphasize intergovernmental relations**
Status	In process
Objective / Outcomes	▪ Seek opportunities to increase intergovernmental relations ▪ Strengthen City Council's work with City Commissions: Library, Veteran's, Civil Rights, and Airport and their consistency with City policies and goals ▪ Integrate schools into City planning ▪ Increase coordination with Linn County and other Linn County communities ▪ Share the burden of large and regional projects and initiatives ▪ Require accountability of City funds provided to organizations
Current Initiatives	▪ CR/Marion wastewater treatment 28E agreement ▪ Corridor MPO strong involvement from City Council and City staff ▪ CR/Linn County Solid Waste Agency site 1 closure planning
Schedule	Short term (now thru FY 2015)

Citizen's Budget Guide

As part of the planning process, the City prepared a five year financial plan from FY 2015 – FY 2019 that was formulated based on the 7 strategic goals and their objectives, FY 2014 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 2015 for the current level of services, the amounts were added into the plan. Departments also reviewed their assets and prepared their five year capital improvement project plans which included project components, potential funding sources, and recommended construction time lines.

The financial plan allowed the City Manager, Finance Director, and City Council to have a discussion of needs, legislative impacts, and funding issues prior to the beginning of the budget process.

Assuming no change 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 wage increases) offset by 2.2% increases in property tax valuations also based on historical averages. 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 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019
Revenue:						
Property taxes	360,516,004	68,999,685	70,517,678	72,069,067	73,654,587	75,274,987
Franchise taxes	40,500,000	8,100,000	8,100,000	8,100,000	8,100,000	8,100,000
Licenses & permits	12,437,130	2,486,407	2,486,901	2,487,411	2,487,935	2,488,475
Intergovernmental	785,040	157,008	157,008	157,008	157,008	157,008
Charges for services	69,354,635	13,289,900	13,568,592	13,858,848	14,161,179	14,476,117
Fines & forfeits	27,984,042	5,561,905	5,579,183	5,596,634	5,614,259	5,632,061
Use of money & property	-	-	-	-	-	-
Rents & royalties	2,883,775	542,269	558,973	576,207	593,989	612,338
Miscellaneous revenue	4,853,630	970,726	970,726	970,726	970,726	970,726
Proceeds from sale of fixed assets	600,000	120,000	120,000	120,000	120,000	120,000
Transfers in (mainly road use tax)	60,897,456	12,146,271	12,162,071	12,178,661	12,196,081	12,214,372
Total Operating Revenue	**580,811,713**	**112,374,170**	**114,221,132**	**116,114,562**	**118,055,764**	**120,046,085**
Expenditure:						
Personal services	452,824,043	81,826,076	85,982,380	90,346,499	94,928,824	99,740,265
Non-personal services - discretionary	74,675,828	14,680,532	14,808,001	14,935,358	15,062,524	15,189,413
Non-personal services - non-discretionary	101,772,869	18,456,406	19,363,056	20,306,607	21,301,303	22,345,497
Transfers Out	7,125,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000
Capital Outlay	5,175,000	1,035,000	1,035,000	1,035,000	1,035,000	1,035,000
Total Operating Expenses	**641,572,740**	**117,423,015**	**122,613,437**	**128,048,465**	**133,752,650**	**139,735,174**
Funding Available / (Funding Gap)	**(60,761,027)**	**(5,048,845)**	**(8,392,304)**	**(11,933,902)**	**(15,696,886)**	**(19,689,090)**

The FY 2015 adopted general fund budget is $112.7M. The key difference between financial plan and budget are limited personal services, non-discretionary, and discretionary increases.

Citizen's Budget Guide

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 of $20M per fiscal year including $10M for FY 2015-2017 to fund 2008 flood recovery deficits. 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 2015 budget includes issuing $41.83M of general obligation bonds (which includes $28M for parking ramp next to the casino if the gaming license issued.)

The long term financial plan is directly connected to reaching the strategic goal of creating current and future financial strength. The financial plan allows the City Council to see how funding decisions made today impact City finances in future years. This has allowed the City Council to make financial decisions (I.e. property taxes, franchise fees, charges for services, etc.) today and not move funding gaps to 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.

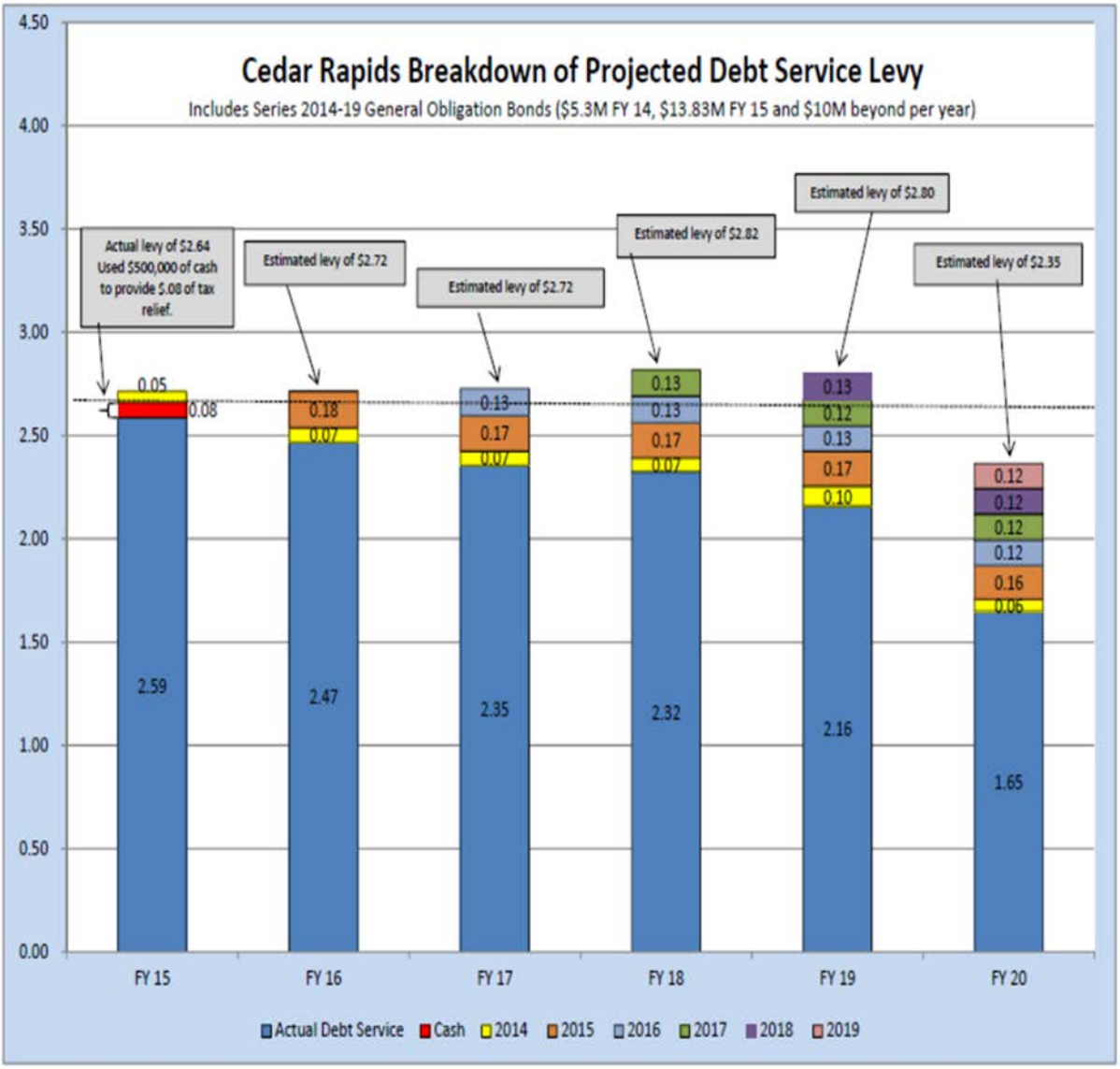
Citizen's Budget Guide

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 2014 – $5.3M
- FY 2015 – $13.83M
- FY 2016 – FY 2020 - $10M each year

The scenario also assumes valuation increases of 2% in FY 2016 – FY 2020.



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

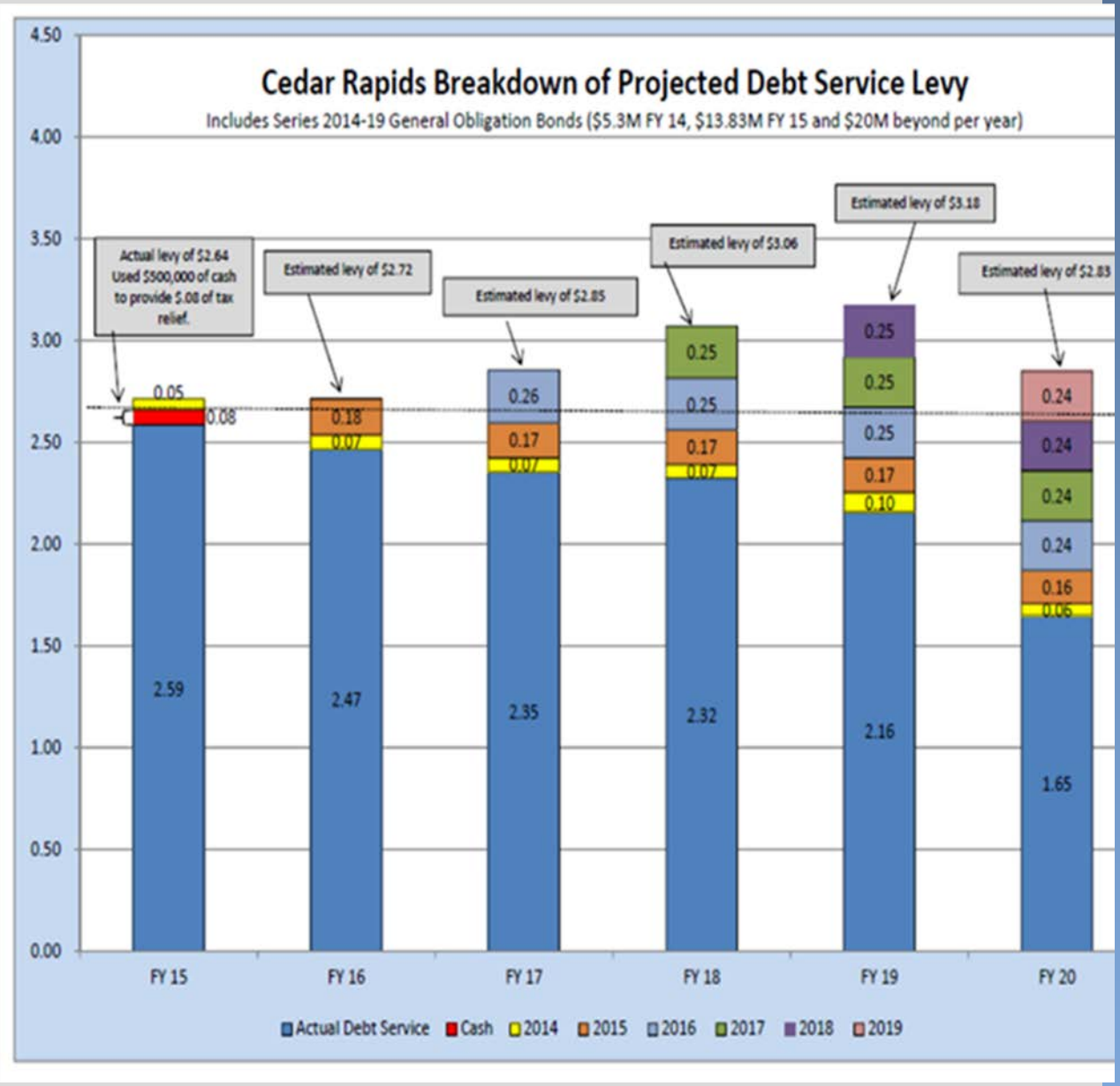
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
$ .08	No change	$ .10	($ .02)	($ .45)

Citizen's Budget Guide

The scenario below illustrates the City issuing the following general obligation bond debt:

- FY 2014 – $5.3M
- FY 2015 – $13.83M
- FY 2016 – FY 2020 - $20M per year

The scenario also assumes valuation increases of 2% in FY 2016 – FY 2020.



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

FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
$ .08	$ .13	$ .21	$ .12	($ .35)

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

One of the main focuses of the City is infill development. The City encourages new development in older neighborhoods which has resulted in increased taxable valuations in these areas. By encouraging new development in older neighborhoods the City is able to use existing infrastructure which does not increase operating cost while increasing taxable valuations in those areas.

In 2010, the City adopted a parks and recreation master plan which established clear goals and strategies that will provide direction to staff and elected officials to enhance the community's parks and recreation programs, services, and facilities. This plan will:

- Prioritize investments to ensure a system that meets community needs
- Establish strategies to improve operational efficiencies, cost recovery, and land acceptance standards
- Demonstrate community need and support to assist in the pursuit of alternative funding
- Ensure a system that accommodates changing community demographics
- Ensure a parks and recreation system that is sustainable and financially feasible into the future

The City of Cedar Rapids is a member of the Corridor Metropolitan Planning Organization which has created a long term plan related to transportation. The goals identified are as follows:

- Maintain our existing transportation system
- Maximize efficiency of existing transportation system
- Minimize cost of transportation
- Offer travel choices
- Provide safe and secure transportation
- Support economic vitality
- Minimize travel time
- Protect the environment and conserve resources

By having long term plans for areas such as parks and recreation and transportation the City is able to plan for projects and their impact on the City finances long term and not just look at the short term impact.

In addition, the State has approved a property tax relief bill in 2013 for commercial and industrial properties in Iowa. The bill reduces the amount of property taxes collected on commercial and industrial property which will impact the amount of revenue collected by the City starting in FY 2015. To offset the loss of property taxes collected by the City, the state will backfill this loss which is $1.8M FY 2015. The property tax relief bill will continue to backfill any property taxes lost due to the 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.

The focus in FY 2015 is the same as FY 2014. The FY 2015 focus is to encourage economic development, complete construction of City flooded facilities, and keep the property tax levy in total unchanged. After the 2008 flood, the City Council wanted to first assist citizens with flood recovery and then assist businesses. Once the needs of these two groups were addressed, the City focused on City facilities. In FY 2014 many City facilities impacted by the flood were placed back into operation. In FY 2015 the final City facilities impacted by the flood will be placed back into operation.

The City continues to focus on economic development and two projects will start during FY 2015 that reflect this focus. CRST will invest $38M to build a office building downtown that will serve as its corporate headquarters. The Fountains project will invest $34M in a 19 acre retail and office complex in northeast Cedar Rapids. This project will have 45,000 square feet of retail and approximately 200,000 square feet of office space. Development of retail and restaurants will employ 300 people by January 2018.

The FY 2015 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 refunding's. If during the budget year a projection needs to be adjusted, the City will identify the funding source to account for this change.

Balancing the City of Cedar Rapids budget has become a greater challenge not only due to increased City contribution for pension cost, increased debt cost, external factors such as legislative issues, and increased operating cost, but also the cost to fully recover City facilities and infrastructure due to the 2008 flood. This document attempts to point out potential long term financial concerns and show the City moving forward with flood recovery and capital projects that will benefit the entire community.

Citizen's Budget Guide

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:

Balancing the City of Cedar Rapids budget has become a greater challenge not only due to increased City contributions for pension costs, increased debt costs, external factors such as legislative issues, and increased operating costs, but also the cost to fully recover City facilities and infrastructure due to the 2008 flood. FEMA has denied $17M of costs incurred by the City related to the 2008 flood. The City has filed appeals with FEMA disputing their denial of the $17M. If the City would lose the appeals, the City will issue debt or use local option sales tax funds to pay for these unreimbursed costs.

The FY 2015 budget focused on maintaining the existing property tax levy rate, limiting the debt increase to critical capital improvement projects, and maintaining existing service levels. As in all fiscal years, internal and external user charges were reviewed to determine the appropriate rate. Revenues were budgeted conservatively with the expectation that actual revenues will meet or exceed budgeted amounts. All short term issues were addressed in the budget. One such issue includes a decrease in revenue for franchise fees from $1.5M to $6.6M based on actual history and an error in MidAmerican's original estimate of revenue. This was addressed in the balanced general fund budget.

Long term challenges facing the City are as follows:

The State property tax reform bill passed in calendar 2013 will move a small percentage of property from the commercial classification to residential classification with a gradual shift to residential rollback over eight years for properties classified as multi-residential. The total taxable value reduction over the eight years will be approximately $257M though the amount will likely be less as residential rollback rate changes will result in a higher taxable value as the valuation of the property increases. The City estimates a decrease of $1.6M of property tax revenue annually when fully implemented which means the City will be absorbing on average $200K per year over the next eight years. The City believes this to be very manageable and feels this will not impact the City negatively.

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.

Maintaining current levels of service in the City with limited revenue resources is another challenge the City will face in the next few years. Costs such was wages, benefits, and discretionary expenses continue to rise while revenue forecasts remain flat. The City will need to continue to look at revenue diversifi cation options in the next couple of years to address this concern.

Citizen's Budget Guide

A long term funding strategy needs to be developed for library funding needs beyond FY 2015. The FY 2014 adopted budget included an increase of $500K in expenditures. Subsequent to the adoption of the budget in FY 2014, the City approved a request to increase expenditures in FY 2014 from $500K to $800K. The FY 2015 budget continues funding at the increased level of $800K.

Maintaining the same debt service tax levy continues to add pressure on the City's ability to issue debt in the future. The City will be able to relieve some of the pressure on the debt service levy in FY 2015 by using fund balance reserves from the debt service fund, but in FY 2016 the entire debt payment will require the full use of the debt levy, as the fund balance reserves will be depleted

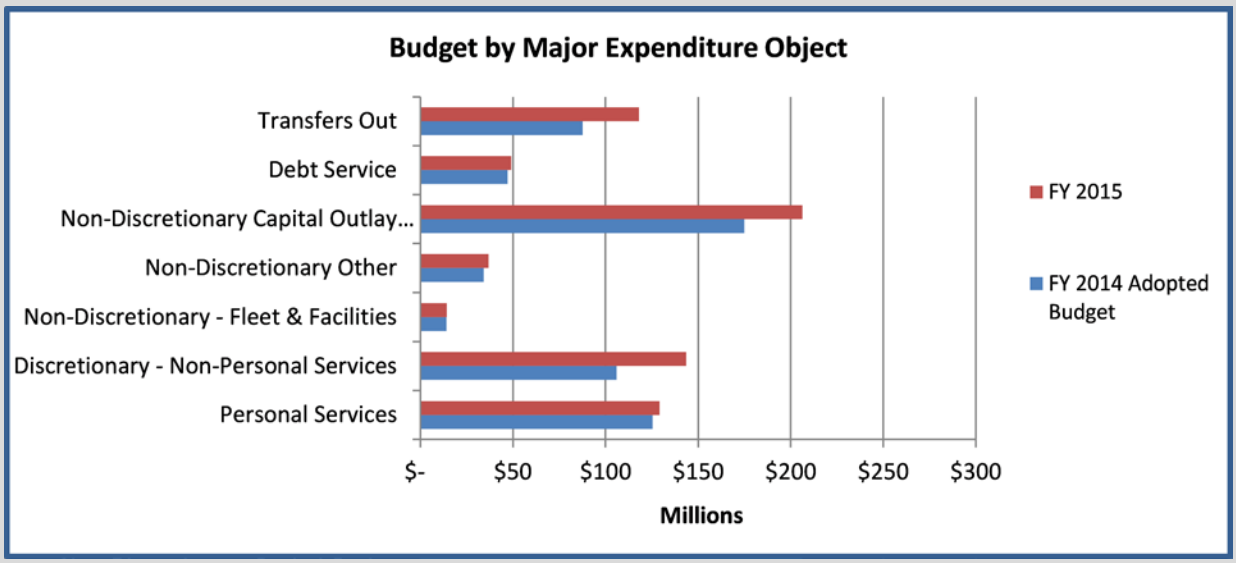
Citizen's Budget Guide

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.

Expenditures

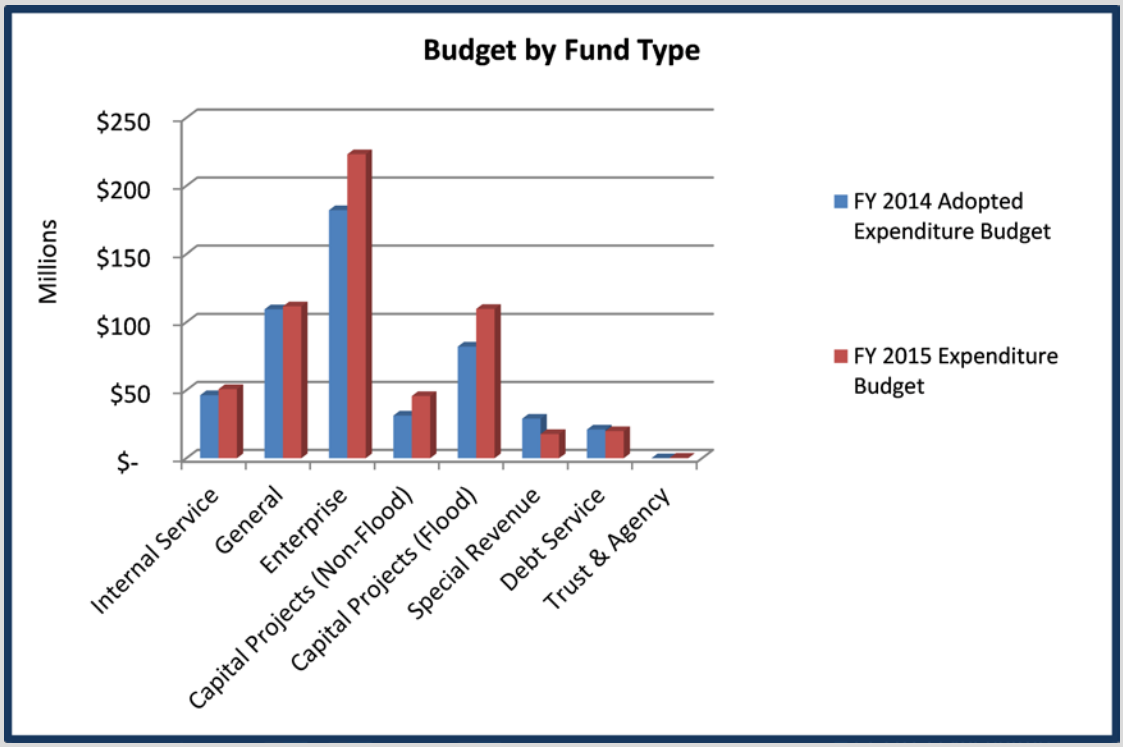
The overall FY 2015 expenditure budget is $579M (net of transfers) which is an increase of $78M from the FY 2014 budget of $501M. The majority of the increase is related to the potential capital outlay expenditure for the casino parking ramp if the gaming license is approved and planned 2008 flood recovery expenditures. The charts below detail the change from FY 2014 to FY 2015 by major expenditure object.

Major Expenditure Object	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Personal Services	125,304,120	129,038,468	3,734,348	3%
Discretionary - Non-Personal Services	106,055,730	143,528,787	37,473,058	35%
Non-Discretionary - Fleet & Facilities	14,063,116	14,282,822	219,707	2%
Non-Discretionary Other	34,131,066	36,842,393	2,711,327	8%
Non-Discretionary Capital Outlay Expenditures	174,962,412	206,379,876	31,417,465	18%
Debt Service	47,031,115	49,118,264	2,087,149	4%
Transfers Out	87,665,430	118,000,553	30,335,123	35%
Total Expenditures	589,212,988	697,191,164	107,978,175	18%
Total Expenditures (Net of Transfers Out)	501,547,558	579,190,610	77,643,052	15%



The charts below detail the expenditure budget change from FY 2014 to FY 2015 by fund type.

Fund	Excluding Transfers FY 2014 Adopted Expenditure Budget	FY 2015 Expenditure Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Internal Service	$ 46,317,454	$ 50,798,949	$ 4,481,494	10%
General	109,491,209	111,661,856	2,170,647	2%
Enterprise	182,124,699	223,251,230	41,126,531	23%
Capital Projects (Non-Flood)	31,357,714	45,707,982	14,350,268	46%
Capital Projects (Flood)	82,081,539	109,756,292	27,674,753	34%
Special Revenue	29,084,464	17,764,214	(11,320,249)	-39%
Debt Service	21,089,479	19,923,685	(1,165,794)	-6%
Trust & Agency	1,000	326,403	325,403	>100%
Total	$ 501,547,558	$ 579,190,610	$ 77,643,052	15%



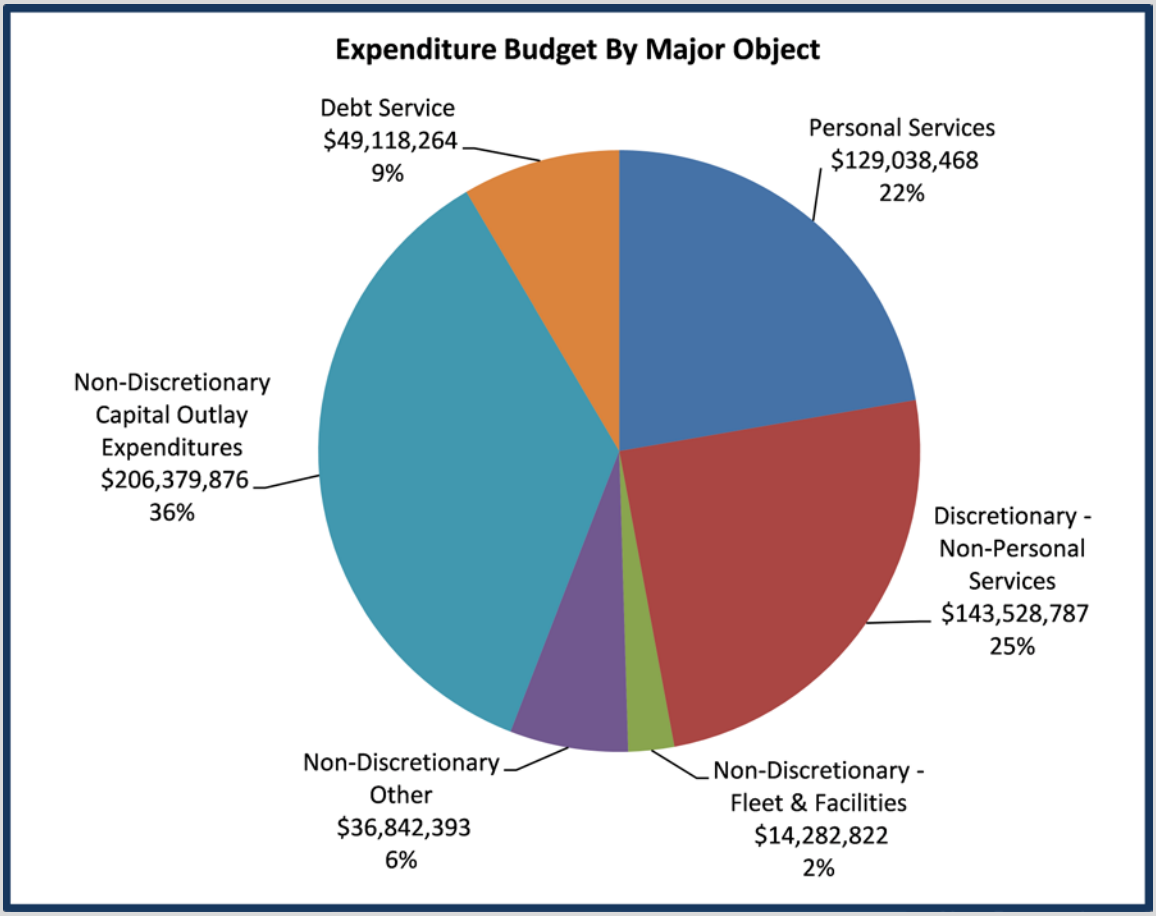
*Note the category "Capital Project Fund (Flood)" includes the 2008 flood recovery capital project fund and the growth reinvestment initiative capital project fund.

Citizen's Budget Guide

The information below details the FY 2015 expenditure budget by fund type and major object of expenditure (net of transfers). Of the $579M budgeted in FY 2015, 36% or $206M is budgeted for capital outlay expenditures.

Fund	Personal Services	Discretionary - Non-Personal Services	Non-Discretionary - Fleet & Facilities	Non-Discretionary Other	Non-Discretionary Capital Outlay Expenditures	Debt Service	Total Expenditure
Internal Service	$ 7,496,819	$ 30,078,191	$ 411,690	$ 7,523,258	$ 5,288,991	$ -	$ 50,798,949
General	80,181,533	13,846,896	8,034,276	8,779,270	819,880	-	111,661,856
Enterprise	38,440,329	47,445,554	5,449,295	19,964,534	82,771,623	29,179,896	223,251,230
Capital Projects (Non-Flood)	-	638,500	92,138	-	44,977,344	-	45,707,982
Capital Projects (Flood)	1,229,260	38,540,962	111,700	243,495	69,630,875	-	109,756,292
Special Revenue	1,690,526	12,653,684	183,724	330,433	2,891,164	14,683	17,764,214
Debt Service	-	-	-	-	-	19,923,685	19,923,685
Trust & Agency	-	325,000	-	1,403	-	-	326,403
Total	$ 129,038,468	$ 143,528,787	$ 14,282,822	$ 36,842,393	$ 206,379,876	$ 49,118,264	$ 579,190,610
Percent of Total	22%	25%	2%	6%	36%	9%	100%

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



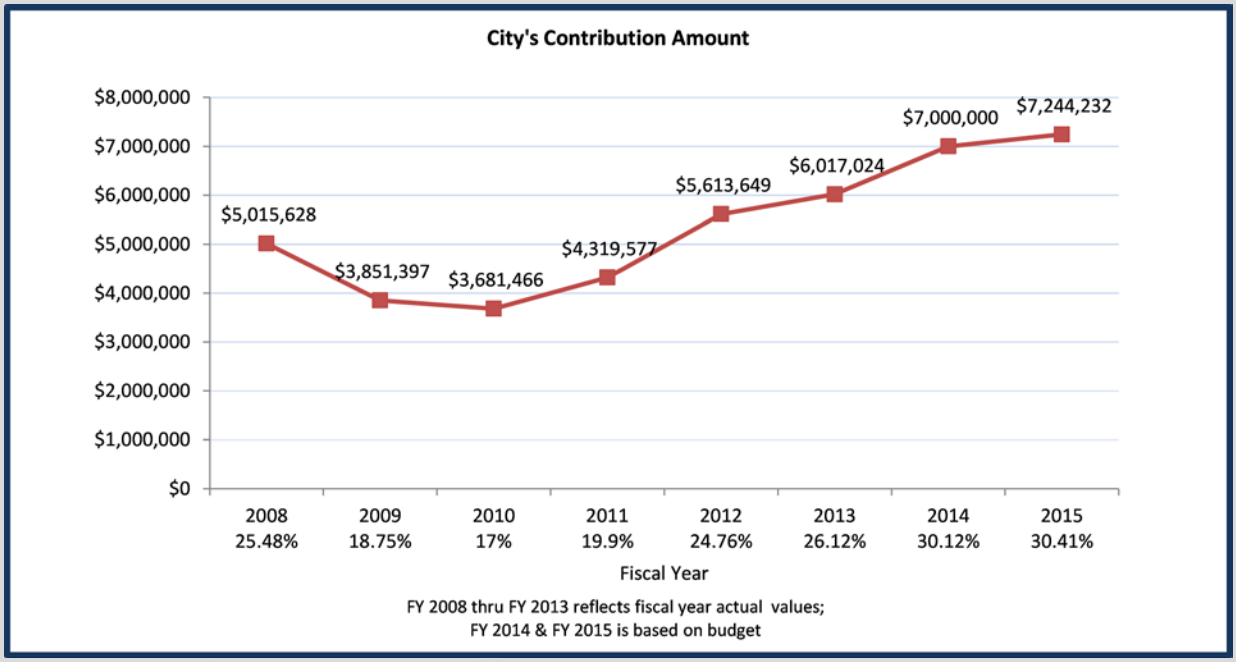
Citizen's Budget Guide

Personal Services

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

The budget includes a 2% wage adjustment and a step increase for step eligible bargaining unit and non-bargaining unit employees.

The Municipal Fire and Police Retirement System of Iowa (MFPRSI) Board of Trustees has determined the City's contribution rate, effective July 1, 2014, will be 30.41% which is an increase of .29% from the FY 2014 rate of 30.12%. In FY 2015, MFPRSI is budgeted to increase to $7.2M. Of this $7.2M, $4.5M is funded from the police and fire retirement property tax levy. The history of the City's contribution to MFPRSI is shown below.



Iowa Public Employees' Retirement System (IPERS) has determined the city's contribution rate effective July 1, 2014 will remain unchanged from the current rate of 8.93%.

The City's risk management health insurance budget is increasing $2.5M to $24.2M due to fees associated with the Affordable Care Act (ACA) and recent claims trend. This trend increase is consistent with national trend averages for other self-funded groups of similar size to the City of Cedar Rapids. Workers compensation budget is increasing $463K to $3.2M due to rising medical and indemnity expenses, and as a result of an improvement in claims information and data collection, and the reserving of files.

Discretionary Non-Personal Services

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.

Non-Discretionary – Fleet and Facilities

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

The Facility Maintenance budget was built based on FY 2013 actual service levels, supplies, and materials with adjustments for FY 2015 anticipated levels. Rates are increasing due to wage, step, and health increases. As a result, City Hall building rental will increase slightly, however City Services Center building rental will decrease slightly from the Public Works Facility building rental rate due to fewer anticipated capital project needs. Charges for services revenue is increasing as the department anticipates a need for contracted external technician services in FY 2015 due to the number and age of existing buildings and equipment.

The Fleet Services budget was built based on FY 2013 actual service levels, supplies, and materials with adjustments for FY 2015 anticipated levels. The mechanic rate is increasing due to wage, step, health increases, and the City Services Center building rental charge. (Since the flood of 2008, FEMA funded building rental costs. With the move to the City Services Center, this cost will shift to be funded from the mechanic rate.) $5M is budgeted for vehicle and equipment replacement needs. Of this amount $2M will be spent on general fund vehicles and equipment, $2.8M on enterprise fund vehicles and equipment, and $200K for hoists for Fleet Services. Funding will be from lease charges ($3.2M), capital contributions ($1.6M), and cash on hand ($200K).

Non-Discretionary – Other

Non-discretionary other 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 2015 fuel expenditure budget was established in October 2013 based on the projection of fuel costing $2.90/gallon for gasoline and $3.60/gallon for diesel. These rates were based on actual costs over the past year (from July 2012 to September 2013) as well as projections from the United States Department of Energy website.

Discretionary – 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 2015, capital outlay expenditures are increasing $31M to $206M. The increase is related to the potential for the casino parking ramp if the gaming license is approved.

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 2015, overall transfers out increased $30M as special revenue funds will receive streets local option sales tax revenue and growth reinvestment initiative revenue and transfers out will be made to projects (capital project funds) as appropriate.

Consumer Price Index

The Consumer Price Index for all Urban Consumers (CPI-U) was 1.2% higher in November 2013 compared to November 2012.

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 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

Citizen's Budget Guide

Revenues

The overall FY 2015 revenue budget is $579M which is an increase of $78M from the FY 2014 budget of $501M. The largest increases relate to intergovernmental grant revenue based on the timing of several capital improvement projects and proceeds of long term liabilities as debt will be issued to build the casino parking ramp if the casino gaming license is approved. The chart below details the change from FY 2014 to FY 2015 by major revenue source.

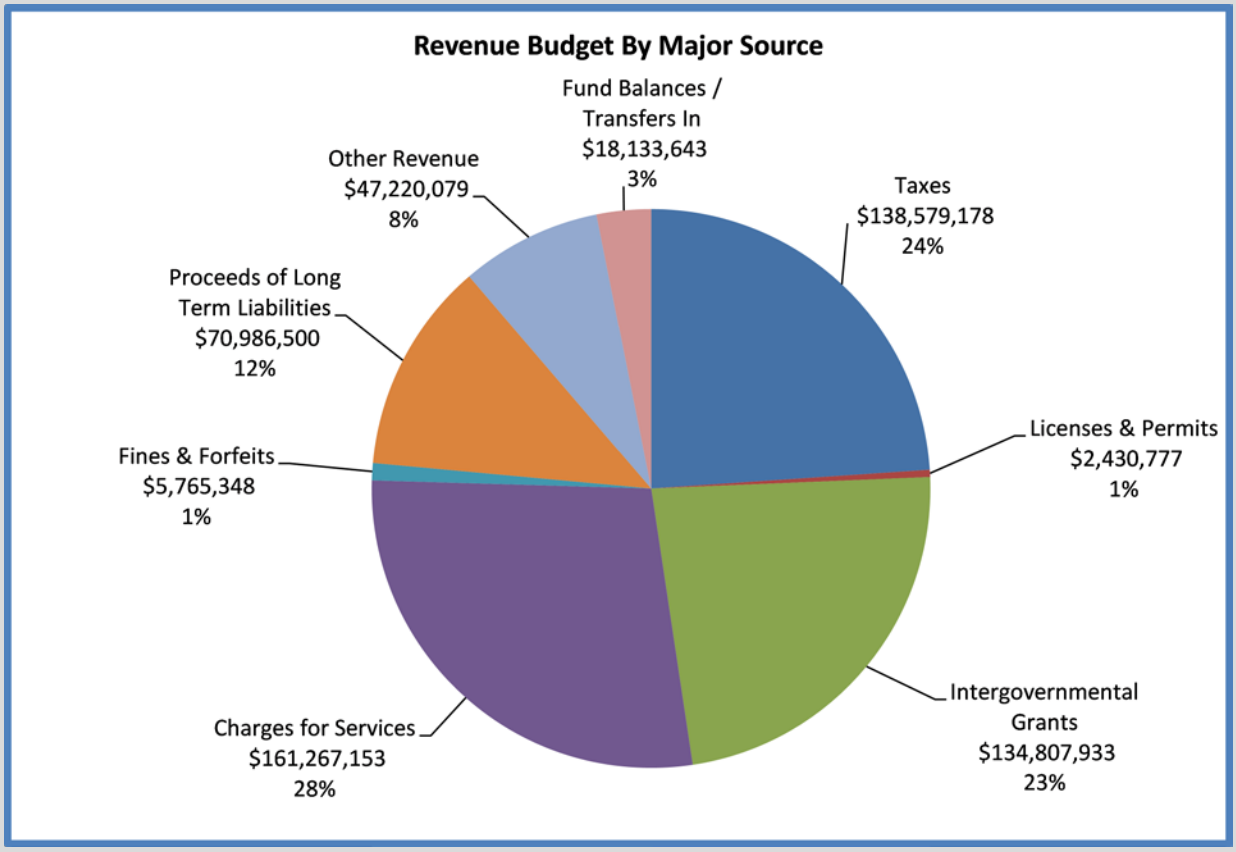
Major Revenue Source	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Taxes	127,995,059	138,579,178	10,584,119	8%
Licenses & Permits	2,519,727	2,430,777	(88,950)	-4%
Intergovermental Grants	116,197,458	134,807,933	18,610,475	16%
Charges for Services	147,578,833	161,267,153	13,688,320	9%
Fines & Forfeits	5,779,798	5,765,348	(14,450)	0%
Proceeds of Long Term Liabilities	41,037,948	70,986,500	29,948,552	73%
Other Revenue	46,236,894	47,220,079	983,185	2%
Transfers In	87,665,430	118,000,553	30,335,123	35%
Total Revenues	575,011,148	679,057,520	104,046,373	18%
Transfers In & Change in Fund Balance	(73,463,589)	(99,866,910)	(26,403,321)	36%
Total Adjusted Revenues	501,547,558	579,190,610	77,643,052	15%
Change in Fund Balance	(14,201,841)	(18,133,643)	(3,931,802)	28%

Citizen's Budget Guide

The chart below details the FY 2015 revenue budget by fund type and major object of revenue source. As the chart indicates below, 28% or $161M of revenue is from charges for services. Taxes is the next largest revenue source at 24% or $139M. The third largest category is intergovernmental grants at 23% or $135M.

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	$ -	$ -	$ -	$ 22,447,286	$ -	$ -	$ 27,443,361	$ 908,302	$ 50,798,949
General	57,297,498	2,398,177	204,402	13,272,920	5,532,298	-	1,828,645	$ 31,127,916	$ 111,661,856
Enterprise	4,836,029	7,600	13,723,758	125,427,352	233,050	57,682,500	15,821,678	$ 5,519,264	$ 223,251,230
Capital Projects (Non-Flood)	-	-	9,771,388	-	-	2,734,000	979,000	$ 32,223,594	$ 45,707,982
Capital Projects (Flood)	-	-	90,877,244	-	-	10,570,000	-	$ 8,309,049	$ 109,756,292
Special Revenue	39,731,723	25,000	20,231,141	119,595	-	-	779,010	$ (43,122,255)	$ 17,764,214
Debt Service	16,923,857	-	-	-	-	-	332,365	$ 2,667,463	$ 19,923,685
Trust & Agency	19,790,071	-	-	-	-	-	36,020	$ (19,499,689)	$ 326,403
Total	$ 138,579,178	$ 2,430,777	$ 134,807,933	$ 161,267,153	$ 5,765,348	$ 70,986,500	$ 47,220,079	$ 18,133,643	$ 579,190,610
Percent of Total	24%	1%	23%	28%	1%	12%	8%	3%	100%

The chart below depicts the FY 2015 revenue budget by major object of revenue source.



Citizen's Budget Guide

The City of Cedar Rapids revenues are budgeted conservatively. Departments are expected to meet or exceed budgeted amounts.

(Largest Budgeted Revenue Source – 28%)

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

In FY 2015, 28% or $161M of the revenue budget for the City relates to charges for services. The largest charges for service revenue sources include:

- $43.1M – Waste water service and volumetric revenue and special waste water revenue
- $30.5M – Water service charge and volumetric revenue
- $32.1M – 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
- $9.8M – Solid waste and recycling fees

Compared to FY 2014, charges for services revenue is increasing $14M to $161M. The main reasons for this increase relate to the first fully operational fiscal year for the arena, internal charges for services, and the opening of the south side parking ramp and convention center parking ramp.

The Utility Departments determined their operating charges for service revenue based on direction of allowable rate increases.

- Water Department revenue increased due to service charge and volumetric rate increases to recoup the cost of services provided.
- Water Pollution Control Department revenue increased due to service charge, volumetric, industrial, contributing city, and hauler rate increases to recoup the cost of services provided.
- Sewer Department revenue increased due to rate increases for waste water service charges and storm sewer charges to recoup the cost of services provided.
- Solid Waste & Recycling revenue increased due to a residential rate increase to recoup the cost of services provided.
- In regards to utilities, residential utility billings will increase 3.1% which is an increase of $29.04 annually for the typical residential customer defined as a household that uses 10 units of water and 10 units of sewer. 1 unit equals 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 Risk Manager after reviewing costs and/or recent claim trends.

Citizen's Budget Guide

Taxes (Second Largest Budgeted Revenue Source – 24%)

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

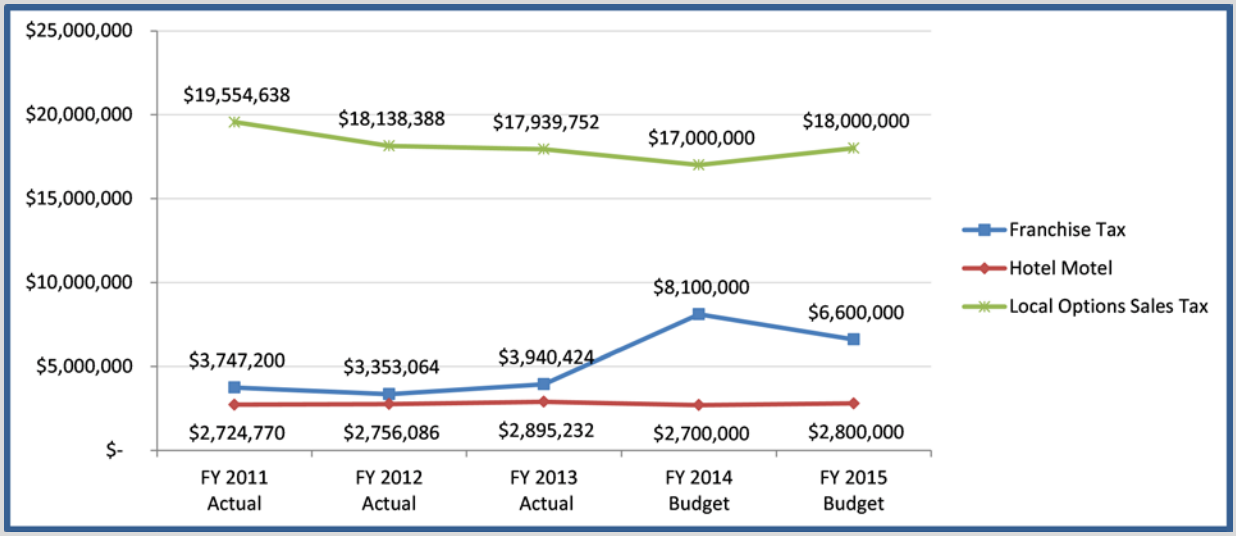
In FY 2015, $139M is budgeted for taxes. The budget includes the following tax sources:

- Property tax revenue – $90.4M
- SSMID property tax revenue (medical district) – $231K
- SSMID property tax revenue (downtown district) – $274K
- Tax increment property tax revenue – $13.9M
- State property tax backfill – $1.87M
- 1% streets local option sales tax revenue – $18M
- Growth reinvestment initiative revenue – $4.49M
- Hotel motel tax revenue – $2.8M
- Franchise fee (cable, electric, gas) revenue – $6.6M

Compared to FY 2014, revenue in the category of taxes increased $10.6M from $128M. Overall property tax revenue increased $1.9M, TIF property tax revenue increased $2.7M, and hotel motel tax revenue increased $100K. The State will reimburse the City $1.87M due to property tax legislation changes. Franchise fees are decreasing $1.5M to $6.6M based on actual history and an error in MidAmerican's original estimate of revenue. The budget includes a 2% gas franchise fee, 2% utility franchise fee, and 5% cable franchise fee (no changes).

FY 2014 was the last fiscal year for the City to receive 1% flood local option sales tax revenue. New to FY 2015 is the 1% streets local option sales tax revenue and growth reinvestment initiative revenue.

The property tax revenue budget is based on property valuations, the rollback, and the property tax levies. The budgets for local options sales tax and hotel motel tax were built based on recent historical information and a strong local economy. The franchise fee budget was built based on historical levels including an adjustment for the error in MidAmerican's estimate for gas franchise revenue.

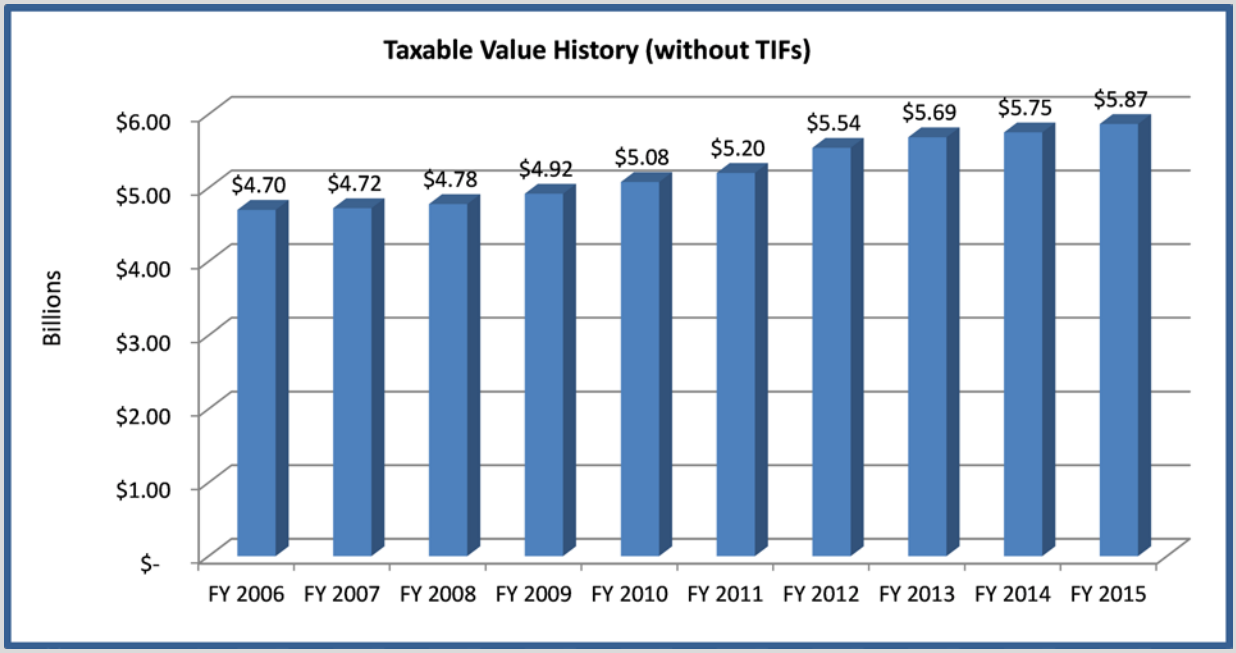


Citizen's Budget Guide

The January 1, 2013, property valuation serves as the basis for calculating property taxes in FY 2015. As of January 1, 2013, property tax valuations increased 1.99% to $5.87 billion, which is an increase of $115M from FY 2014 (or the January 1, 2012 property valuation). Residential valuations increased $96M, commercial valuations increased $10M, while industrial valuations decreased $3M. The taxable valuation change (without TIFs) by property type is detailed below.

Property Type	FY 2014 Valuation as of Jan. 1, 2012	FY 2015 Valuation as of Jan. 1, 2013	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	$ 3,161,515,932	$ 3,257,825,201	$ 96,309,269	3.05%
Commerical	1,901,539,361	1,911,645,041	$ 10,105,680	0.53%
Industrial	338,746,938	335,787,697	$ (2,959,241)	-0.87%
Total Real Property	$ 5,401,802,231	$ 5,505,257,939	$ 103,455,708	1.92%
Utilities	363,469,257	374,326,371	$ 10,857,114	2.99%
Total	$ 5,765,271,488	$ 5,879,584,310	$ 114,312,822	1.98%
Less: Military Exemptions	(12,080,596)	(11,726,864)	$ 353,732	-2.93%
Net Valuation	$ 5,753,190,892	$ 5,867,857,446	$ 114,666,554	1.99%

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



The FY 2015 value with TIFs is $9.6 billion which is an increase of 3% or $288M from FY 2014. This is shown by property type below.

pe	FY 2014 Valuation as of Jan. 1, 2012	FY 2015 Valuation as of Jan. 1, 2013	Amount Increase/ (Decrease)	Percent Increase/ (Decrease)
Real Property				
Residential	$ 6,169,586,386	$ 6,188,092,068	$ 18,505,682	0.30%
Commerical	2,093,055,835	2,280,370,855	$ 187,315,020	8.95%
Industrial	391,284,039	410,852,936	$ 19,568,897	5.00%
Total Real Property	$ 8,653,926,260	$ 8,879,315,859	$ 225,389,599	2.60%
Utilities	705,959,927	767,904,402	$ 61,944,475	8.77%
Assessed Total	$ 9,359,886,187	$ 9,647,220,261	$ 287,334,074	3.07%
Less: Military Exemptions	(12,080,596)	(11,726,864)	$ 353,732	-2.93%
Net Assessed Valuation	$ 9,347,805,591	$ 9,635,493,397	$ 287,687,806	3.08%

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

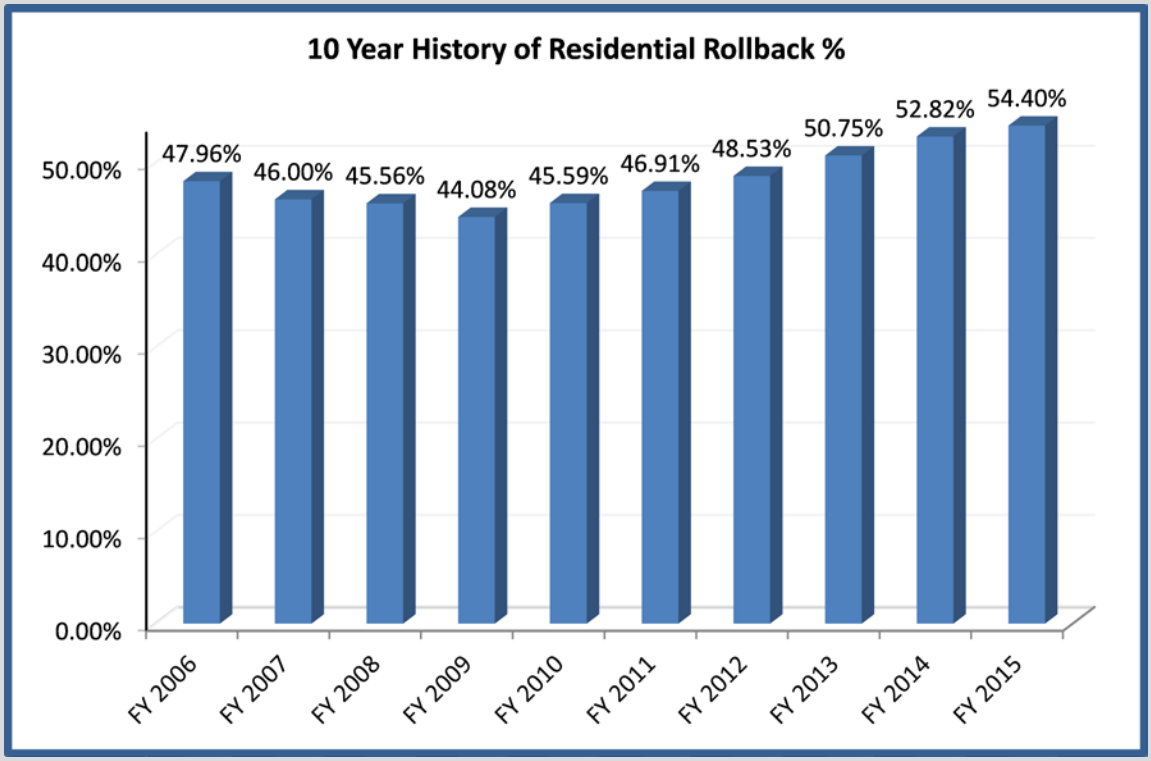
Assessed Value and Estimated Actual Value of Taxable Property

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Utilities	Military Exemptions	Total Taxable Assessed Value	Percent Growth	Total Direct Tax Rate	Estimated Actual Assessed Value
2005	2,144,983,089	1,842,749,212	382,154,448	320,981,972	(15,361,691)	4,675,507,030	1.66%	13.12	7,067,763,823
2006	2,180,463,141	1,848,668,075	376,992,223	309,661,130	(15,036,757)	4,700,747,812	0.54%	13.83	7,522,231,914
2007	2,259,717,789	1,800,958,547	366,993,719	310,853,137	(14,698,025)	4,723,825,167	0.49%	14.39	7,939,413,524
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

Citizen's Budget Guide

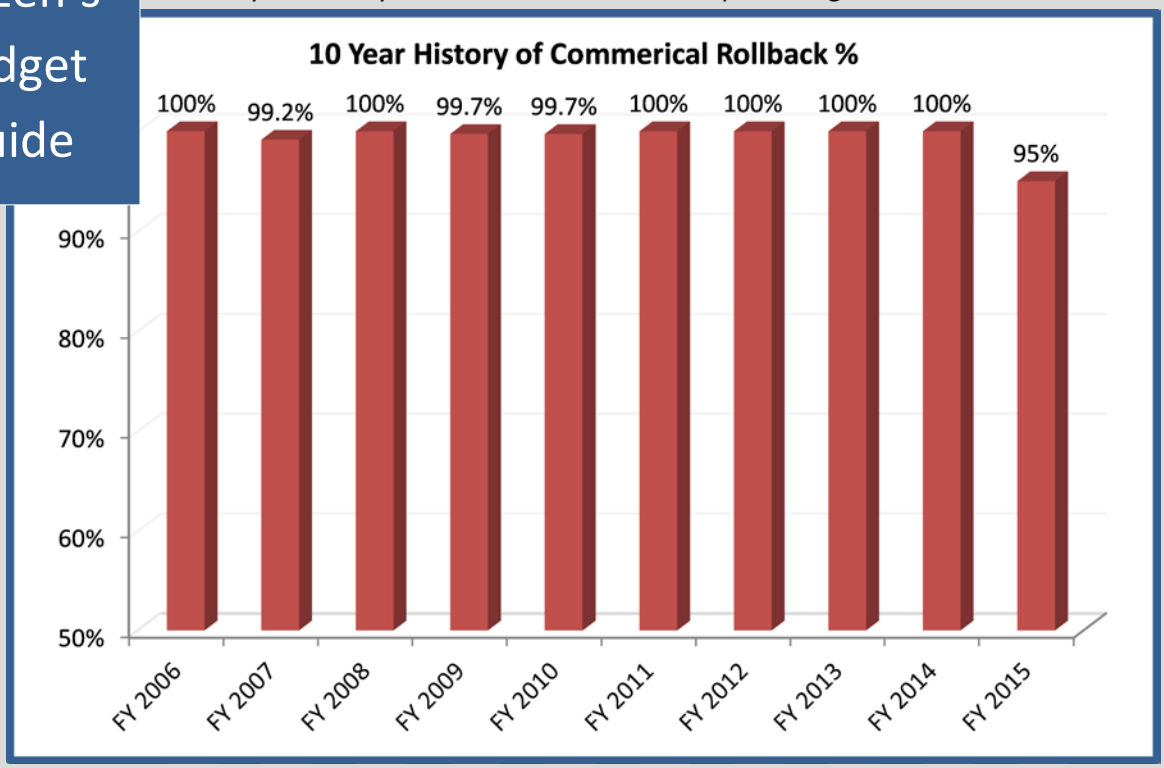
From 1978 – June 2014, residential property was subject to an assessment limitation order, or "rollback" that limited the amount of annual growth in property tax values to 4%. Beginning with FY 2015, residential and agricultural property value growth will be capped at 3% or whichever is lowest between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

The rollback applied to residential property for FY 2015 by the Iowa Department of Revenue is 54.4002% of estimated value, which is an increase of 1.58% over the FY 2014 amount of 52.8166%. The 10 year history of the residential rollback percentage is detailed below.

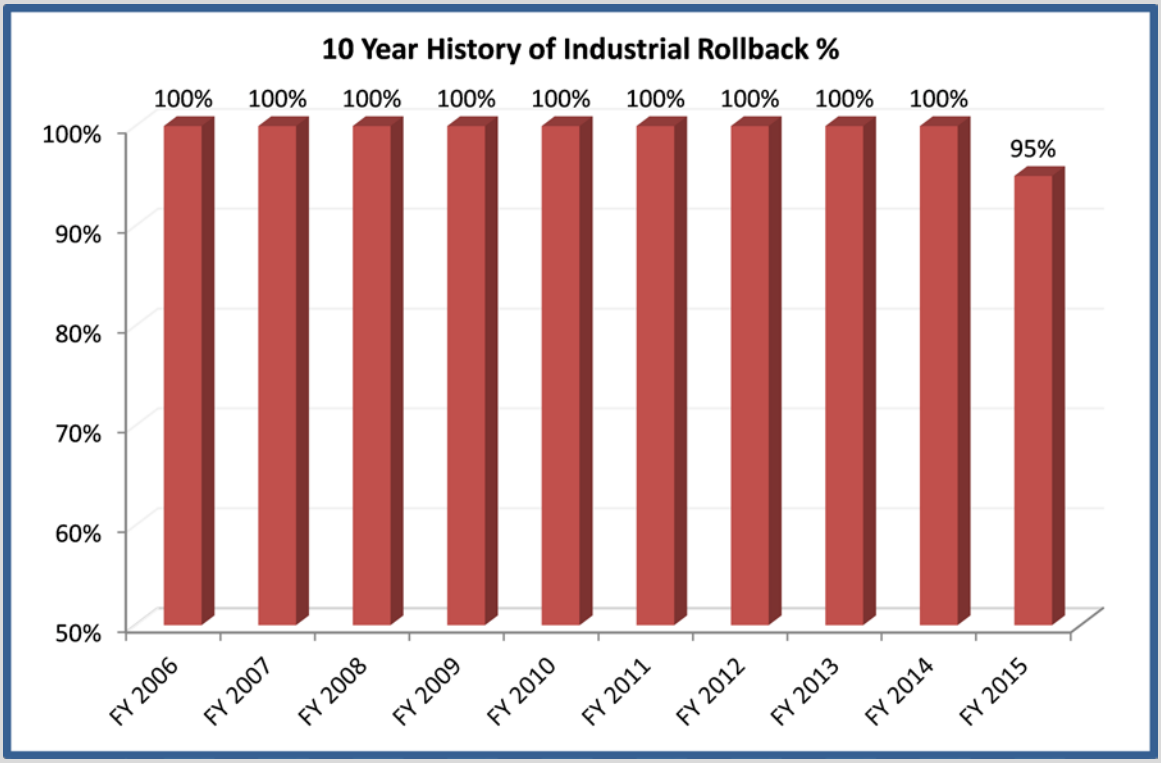


In FY 2014, commercial and industrial property were taxed at 100% of property value. Beginning in FY 2015, commercial, industrial, and railroad property will be rolled back and taxed at 95% of property value. In FY 2016, these classes will be rolled back to 90%. Legislature created an appropriation in FY 2015 to reimburse, or "backfill" local government for property tax reductions resulting from commercial and industrial property rollbacks, but not for railroads. This appropriation will be unlimited until FY 2018 where the appropriation will be capped at the FY 2017 amount. The FY 2015 non-TIF backfill will be $1.87M.

The 10 year history of the commercial rollback percentage is detailed below.

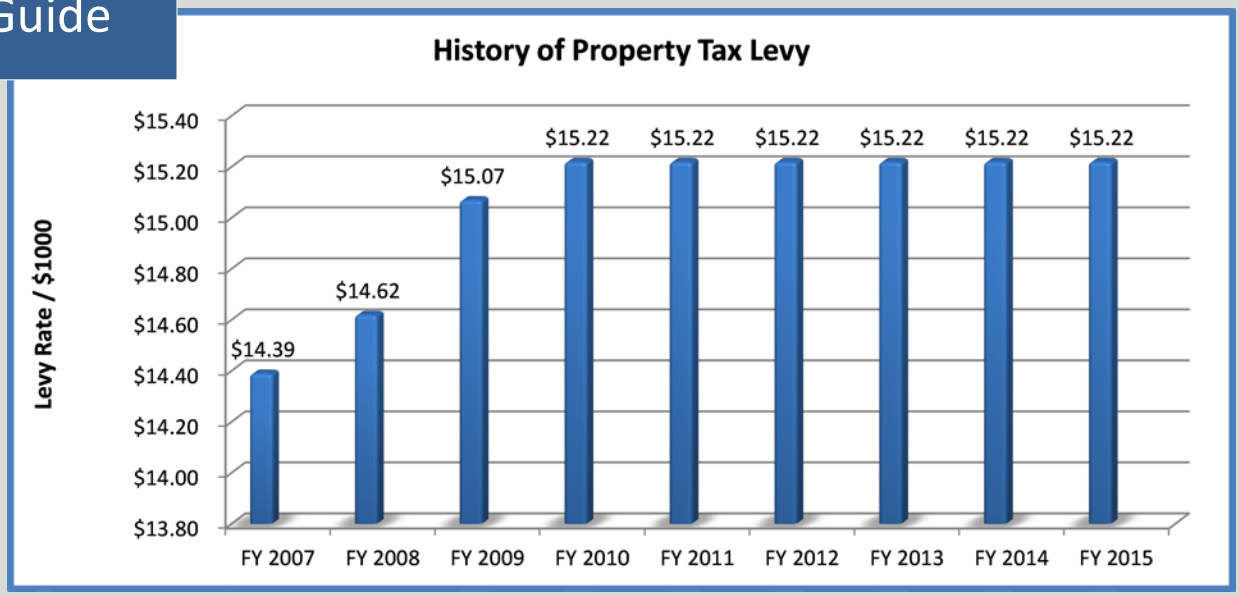


The 10 year history of the industrial rollback percentage is detailed below.



Citizen's Budget Guide

In FY 2015, the total property tax levy rate will remain unchanged at $15.21621/$1000 of taxable valuation. This represents the 6th 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.

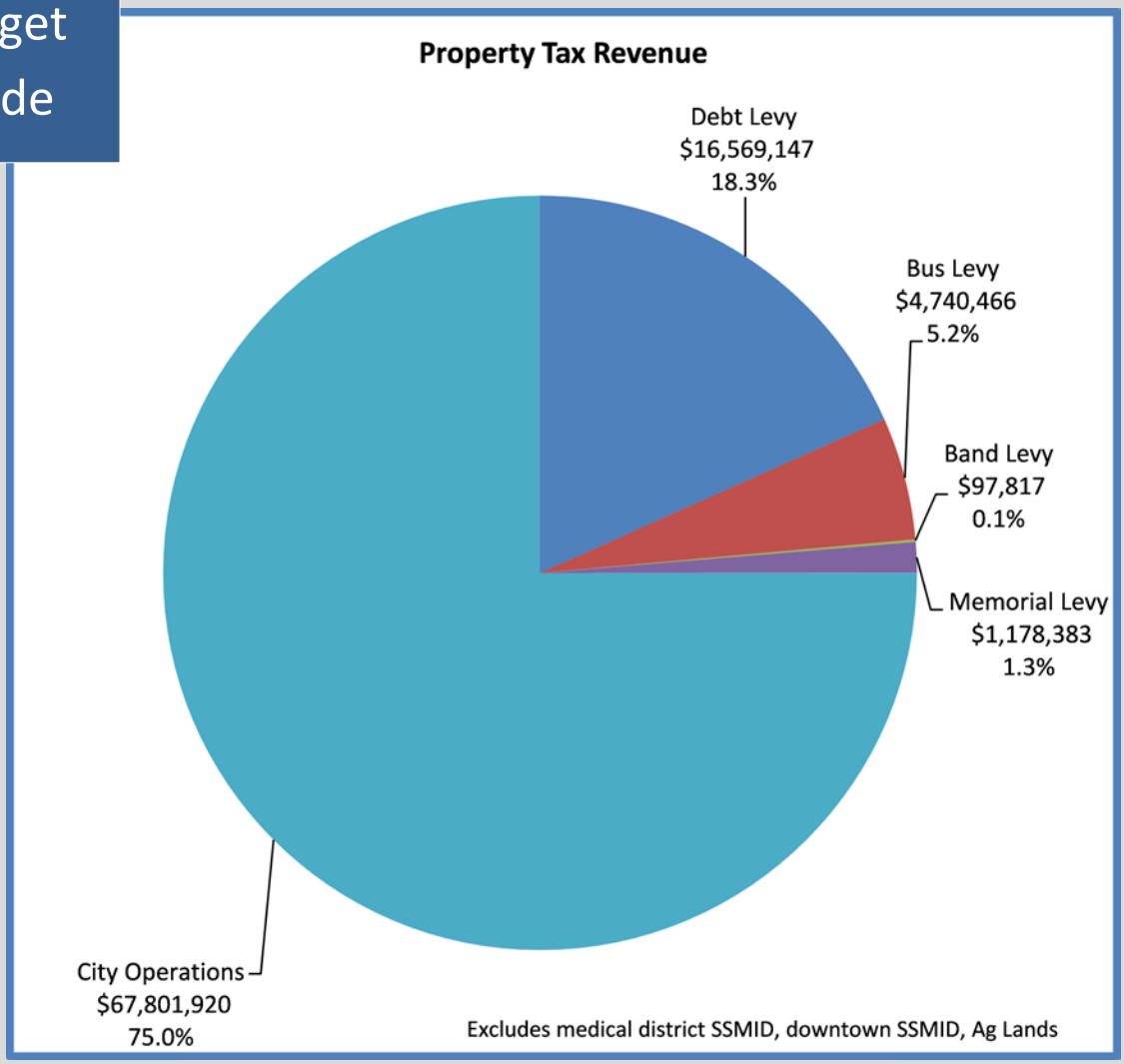


Levy	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Change
General 8.10	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ 8.10000	$ -
Transit	$ 0.82438	$ 0.82438	$ 0.80787	$ 0.80787	$ 0.80787	$ -
Liability, property, & self insurance	$ 0.18849	$ 0.18530	$ 0.14882	$ 0.14882	$ 0.14882	$ -
Band	$ 0.01667	$ 0.01667	$ 0.01667	$ 0.01667	$ 0.01667	$ -
Memorial building	$ 0.20082	$ 0.20082	$ 0.20082	$ 0.20082	$ 0.20082	$ -
Public Library	$ 0.04000	$ 0.04000	$ 0.04000	$ 0.04000	$ -	$ (0.04)
Emergency Levy	$ -					$ -
Police & Fire Retirement	$ 0.76000	$ 0.76000	$ 0.76000	$ 0.76000	$ 0.80000	$ 0.04
FICA & IPERS	$ 0.74972	$ 0.75997	$ 0.75997	$ 0.75997	$ 0.75997	$ -
Other employee benefits	$ 1.85634	$ 1.84928	$ 1.74601	$ 1.74601	$ 1.74601	$ -
Operating Tax Levy	$ 12.73642	$ 12.73642	$ 12.58016	$ 12.58016	$ 12.58016	$ 0.00
Debt Service	$ 2.47979	$ 2.47979	$ 2.63605	$ 2.63605	$ 2.63605	$ -
						$ -
Debt Service Tax Levy	$ 2.47979	$ 2.47979	$ 2.63605	$ 2.63605	$ 2.63605	$ -
Total Tax Levy	$ 15.21621	$ 15.21621	$ 15.21621	$ 15.21621	$ 15.21621	$ 0.00

FY 2014 was the last fiscal year approved for the library book levy as the original levy was approved for a period of 10 years.

Citizen's Budget Guide

The FY 2015 budget includes $90M in property tax revenue that is generated by the levies shown below.



Citizen's Budget Guide

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	54.4002%
Equals Taxable Value	$81,600
Divided by	$1,000
Multiplied by Property Tax Levy Rate	$15.21621
Equals City Property Tax Per Year	$1,242

For a home valued at $150,000, the application of the rollback will translate to a 2.99% or $36 annual increase in taxes paid to the City of Cedar Rapids. A 5 year history of the City portion of property taxes paid per year on a home valued at $150,000 is outlined below.

	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Assessed Value	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Rollback Percentage	46.909%	48.5299%	50.7518%	52.8166%	54.4002%
Taxable Value	$ 70,364	$ 72,795	$ 76,128	$ 79,225	$ 81,600
City Levy Rate (per $1000)	$15.21621	$15.21621	$15.21621	$15.21621	$15.21621
Total City Property Tax Per Year	**$1,071**	**$1,108**	**$1,158**	**$1,206**	**$1,242**
Annual Amount Change Per Year		$37	$50	$48	$36
Percent Change Between Years		3.45%	4.51%	4.15%	2.99%

A 5 year history of City portion of property taxes paid per year on a commercial or industrial property valued at $1M is outlined below.

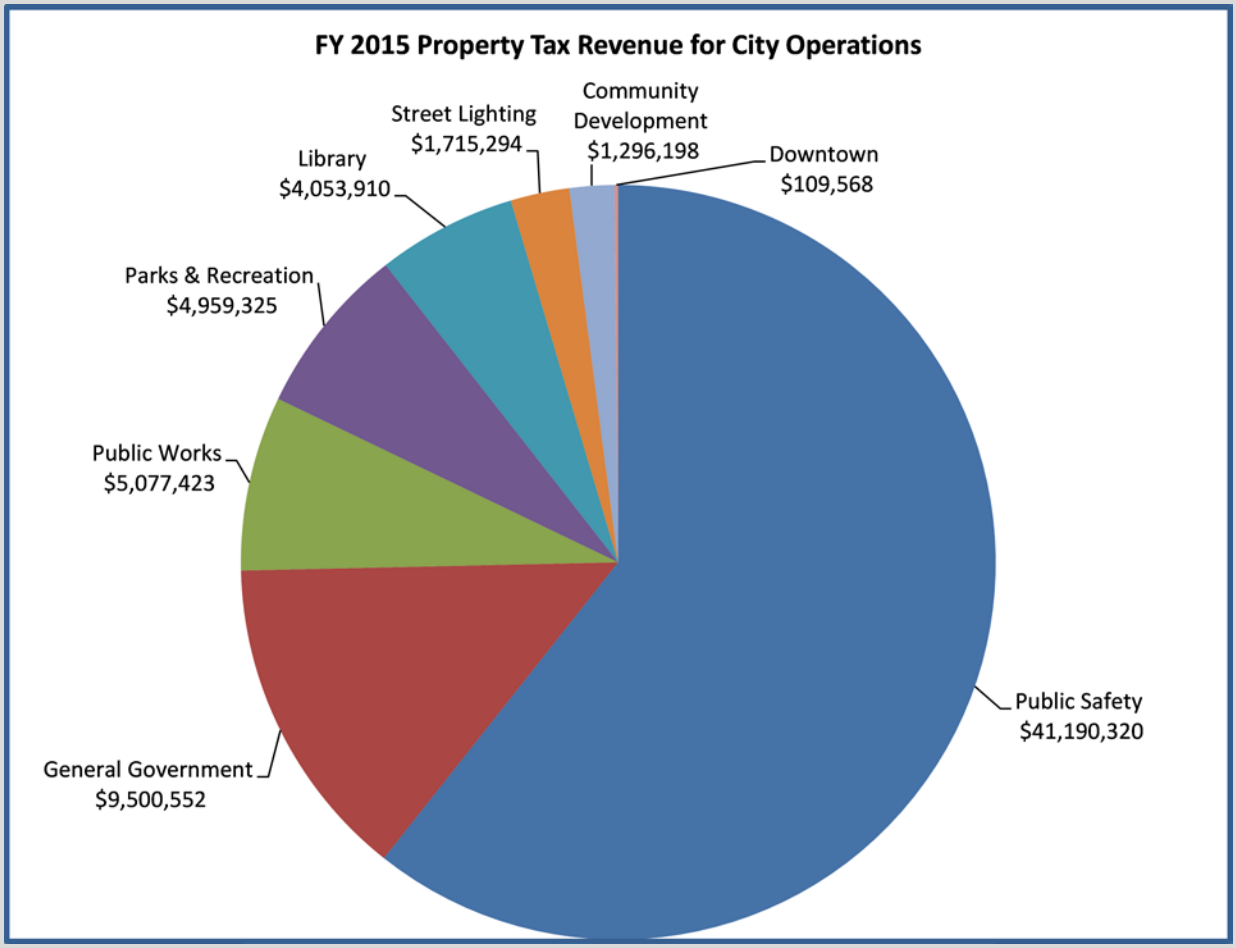
	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Assessed Value	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000
Rollback Percentage	100.000%	100.000%	100.000%	100.000%	95.000%
Taxable Value	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 950,000
City Levy Rate (per $1000)	$15.21621	$15.21621	$15.21621	$15.21621	$15.21621
Total City Property Tax Per Year	**$15,216**	**$15,216**	**$15,216**	**$15,216**	**$14,455**
Annual Amount Change Per Year		$0	$0	$0	($761)
Percent Change Between Years		0.00%	0.00%	0.00%	-5.00%

For a property valued at $1M, the application of the rollback will translate to a 5% or $761 annual decrease in taxes paid to the City of Cedar Rapids.

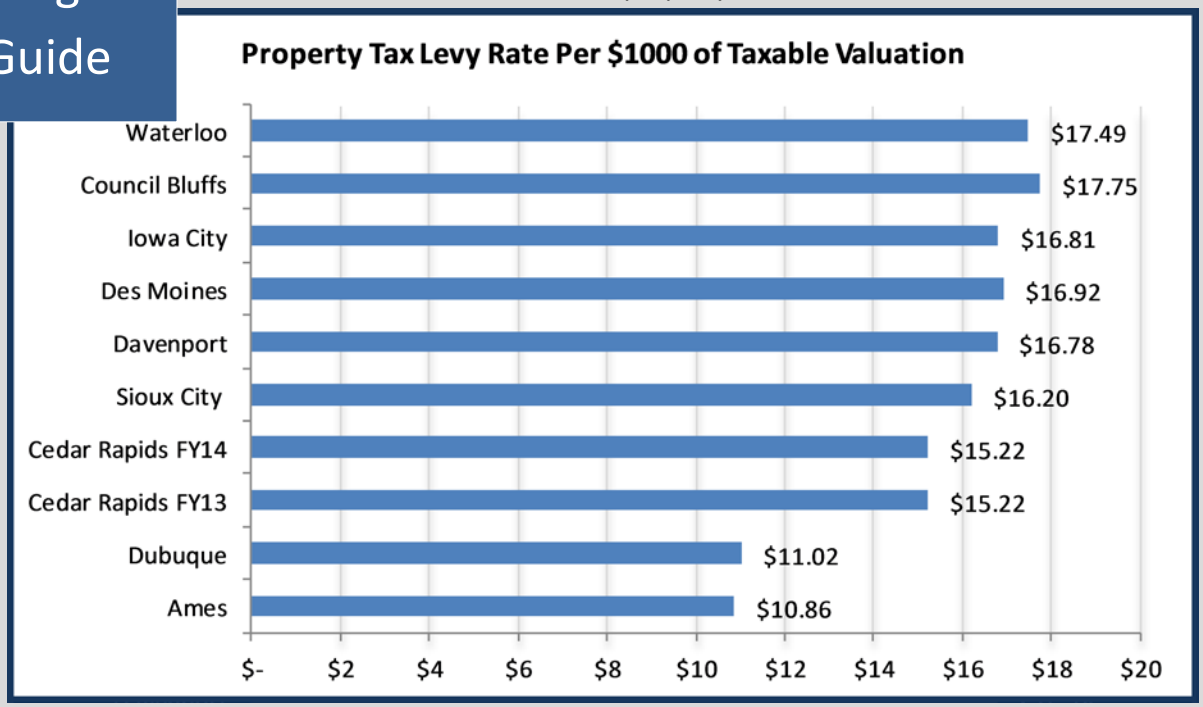
Citizen's Budget Guide

For City operations, the levy rate is $11.57 per $1000 of taxable valuation which will generate $68M of property tax revenue that is allocated to the following areas.

	FY 2015 Tax Levy Rate	% of Overall Levy	% of Operating Levy
City Operations:			
Public Safety	$ 7.00807	45%	60.7%
General Government	$ 1.61710	11%	14.0%
Public Works	$ 0.86424	6%	7.5%
Parks & Recreation	$ 0.84413	6%	7.3%
Library	$ 0.69002	5%	6.0%
Street Lighting	$ 0.29196	2%	2.5%
Community Development	$ 0.22063	1%	1.9%
Downtown	$ 0.01865	0%	0.2%
Total City Operations	$ 11.55480	75%	100.0%



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 2014.



Intergovernmental Grants (Third Largest Budgeted Revenue Source – 23%)

Intergovernmental grant revenue is a combination of federal, state, or local funding that includes road use tax proceeds recorded to special revenue funds. 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. Grant revenue includes FEMA funding for flood repair projects as well as 28E agreements with other municipalities for improvement projects.

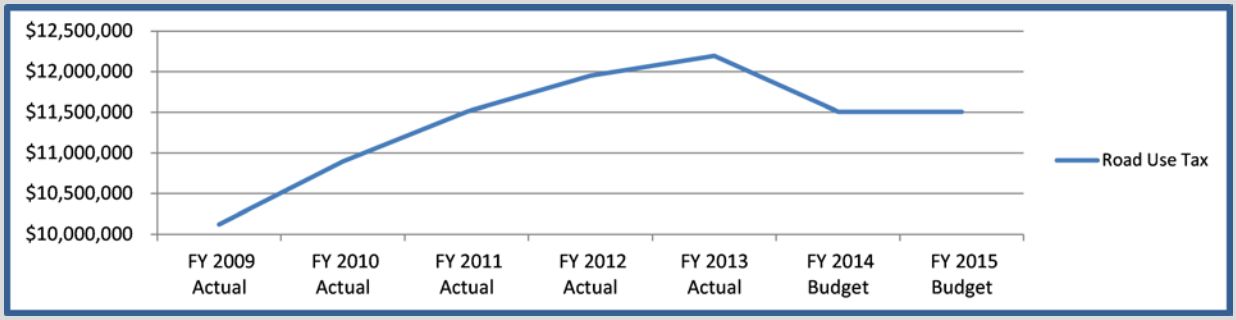
In FY 2015, of the $579M budgeted for revenue city wide, 23% or $135M relates to intergovernmental grants. Of this amount $83M is budgeted in the 2008 flood recovery capital project fund for projects that include sanitary sewer repairs, water pollution control flood mitigation projects, incinerator repairs, and greenway demolition.

Compared to FY 2014, intergovernmental grant revenue increased $19M to $135M based on planned project expenditures. Included in this amount is road use tax revenue $11.5M. Of the $11.5M, $186K 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.

For FY 2015, departments reviewed their budgeted expenses and projected the associated grant revenue to be budgeted. The only exception relates to road use tax revenue.

Citizen's Budget Guide

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 was also taken into consideration when setting the budget as well as the City's commitment to budgeting conservatively for revenues.



Proceeds of Long Term Liabilities (Fourth Largest Budgeted Revenue Source – 12%)

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

The FY 2015 budget includes the following funding with long term liabilities for capital improvement projects:

- $41.83M General Obligation Bonds
  - $3.83M for annual City projects
  - $10M for flood projects not receiving federal/state reimbursements
  - $28M for parking ramp next to casino if gaming license issued
- $28.3M Revenue Bonds
- $180K Tax Increment Funding Bonds
- $400K State Revolving Fund Proceeds

Compared to FY 2014, proceeds of long term liabilities increased $30M to $71M. The increase is the direct result of planned projects such as the casino parking ramp and funding for ineligible flood expenses. The projects included in the budget were programmed based on their priority, cost, revenue source, purpose, and/or timing while keeping in mind the City's commitment to budgeting at a level it can afford.

Other Revenues

Other revenues include building rental, insurance premiums, and capital contributions.

The category other revenues is increasing $983K to $47M based on projected estimates for revenue sources such as capital contributions and insurance premiums. Of the $47M budget, $24M of revenue stems from risk insurance premiums.

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 are decreasing $89K to $2.4M as budget was reallocated to other categories 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 slightly by $14K to $5.8M.

100% of the traffic enforcement camera revenue is budgeted and recorded to the Police Department. Included in the budget is $4.7M for traffic enforcement camera revenue which does not account for the expense of the service provided. The net proceeds to the Police Department after paying for the service provided is $3M which is unchanged from FY 2014.

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 2015. 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 2015, overall transfers in increased $30M as special revenue funds will receive streets local option sales tax revenue and growth reinvestment initiative revenue and transfers in will be received to capital project funds as appropriate.

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.

Citizen's Budget Guide

*It is my hope you found the City of Cedar Rapids **Citizen's Budget Guide** to be informative for understanding of the fiscal year 2015 budget and the services provided.*

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.

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, Budget Manager Heidi Stiffler, Budget Analysts' Ronda Jones, Al Soukup, and Shannon Umbdenstock, worked collaboratively and effectively as we reviewed and developed the fiscal year 2015 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

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 2014 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 2015 for the current level of services, the amounts were added into the plan. Also, departments reviewed their assets and prepared five year capital improvement project plans to include project components, potential funding sources, and recommended construction time lines.

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.

In October the budget process began with the distribution of the budget instructions and forms. The FY 2015 budget focus was:

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

In October and November the budget was formulated and operational funding increase requests and revenue changes were drafted. During this time Finance met with departments to review needs and prepare requests. In late November Finance finalized the operating 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 2015 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 Manager and Finance Director 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 January the City Manager presented the proposed budget to the City Council. On February 24, 2014 the notice of the public hearing was published. From February 21st – March 11th the proposed 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 March 11, 2014, 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 11, 2014, the budget was adopted with a unanimous vote of yeas. The budget was certified to the Linn County Auditor by March 15, 2014 as required by the State of Iowa. The schedule of the budget process is on the following page.

FY 2015 Budget Timetable

Due Date	Description
August/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	Departments provided electricity, natural gas, & fuel information
October	Rollback information available
October	Other rates available (MFPRSI, etc.)
10/25/13	Information due from general fund & internal service areas to Finance
10/29/13	Personal services budget available
11/1/13	Risk charges and insurance available
11/4/13	Departments provided Information Technology, Finance, Admin charges
11/5/13	Departments provided Facility Maintenance & Fleet Service charges
11/12/13	Information due from all other areas to Finance
11/15/13	Data entry complete
11/19/13	Quality control checks complete
November	Budget information for December meetings compiled
Phase 2:	
12/2/13	Budget to Finance Director
Phase 3:	
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:	
January	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
3/11/14	Public hearing to present budget & resolution for Council to adopt the budget
3/14/14	Budget certification to Linn County Auditor
April - May	Finance prepares GFOA budget book

The City of Cedar Rapids budgets on a line item or object of expenditure level within each department to establish accountability for department operations', however budgetary results 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 exceed or fall short of originally budgeted amounts.

Throughout the year the Finance Department tracks and reports budget amendments that will be requested monthly to the City Manager and City Council. 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. The City Manager presents the proposed budget amendment to City Council in late April/early May.

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 are budgeted on a modified accrual basis and can be compared to the operating statements in the City's Comprehensive Annual Financial Report (CAFR) with few exceptions. The modified accrual basis means revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

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 government 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. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (matured). Property taxes, when levied for, franchise taxes, licenses, and interest associated with the current fiscal period is recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered revenue of the current period. For budgeting purposes, the entire special assessment revenue is budgeted in the current fiscal year.

Grant revenues are recorded as deferred revenue until they become available. Revenue from federal awards is recognized when the City has done everything necessary to meet the eligibility requirements. 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, fees and refunds, charges for services, miscellaneous, and other revenues are recorded as revenue when received in cash because they are generally not measurable until actually received.

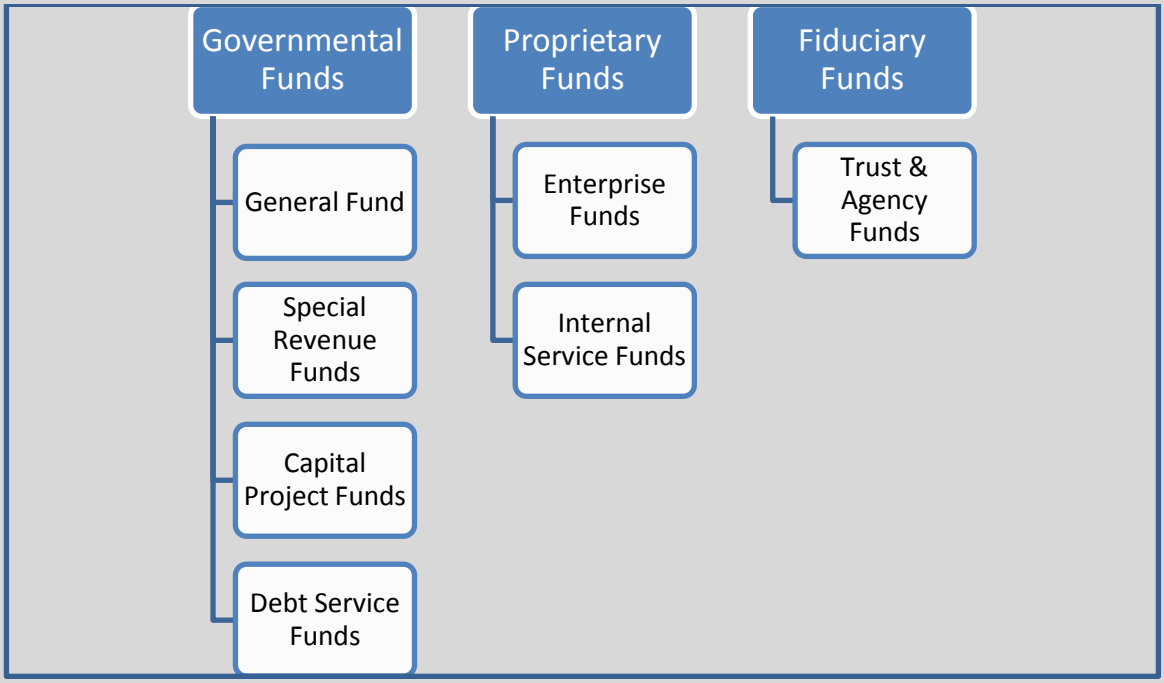
The City does not budget for year end transactions relating to asset depreciation, debt, notes accrual, or payables, and construction work in progress.

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.

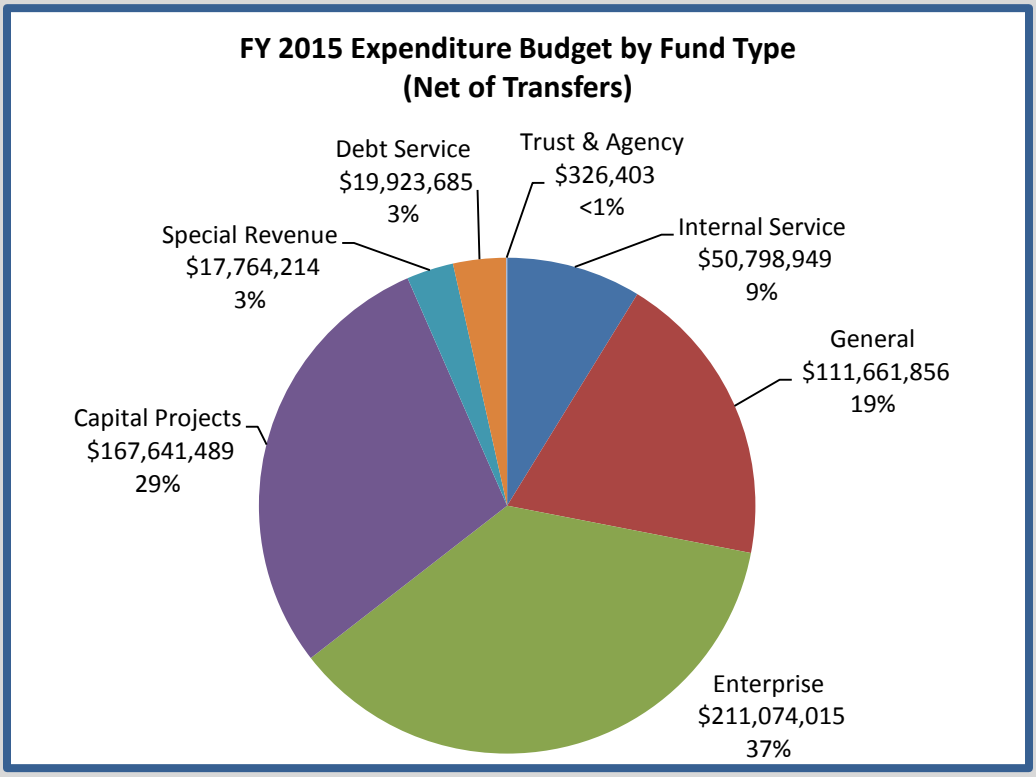
Proprietary Funds

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.

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 2015. 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, solid waste and recycling, and golf.

Fund Descriptions (Major Funds) - continued

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.

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.

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
- Gateway Maintenance
- Downtown District
- Capital Replacement
- Pooled Revenues
- Dam Operations
- Investment Earnings
- Memorial
- Band
- Agricultural Lands

Special Revenue Funds

- Area Ambulance
- 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
- 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
- Aviation
- 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

- Developer Security Deposit
- Fire 411 Pension
- Police 411 Pension
- Payroll Funds
- Building Department Trust

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

Policy Statements

- The City will develop and incorporate financial, service, and program performance measures into its budgeting process.
- Budget documentation will include a concise summary and guide to key issues for both the operating and capital budgets.
- Charges for services and fees will be utilized in financing governmental goods and services where feasible.
- Current revenues will be sufficient to support current expenditures. The City will generally avoid budgetary procedures that utilize existing cash balances to meet current expenditures.
- The City will endeavor to maintain a diversified and stable revenue system.
- A review of user fees charged for general governmental services will be made periodically to determine that all user fees and charges are at a level related to the cost of providing these services.
- Annually, the increase of actual revenue for the levy of property tax, excluding taxable value gained through annexation, new construction, and increases mandated by the voters or other governmental jurisdictions, generally will not exceed ten percent.
- All enterprises of the City will be expected to maintain revenue sufficient to cover all direct and indirect costs, including an allowance for depreciation over the long-term and a rate stabilization fund.
- The City will annually budget for all of its capital improvements.
- An unreserved, undesignated fund balance within the General Fund equal to twenty-five (25) 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 2015, 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.

Budget and Department Accountability

The State of Iowa requires that cities do not spend more than their expenditure budget by program regardless of funds/cash available.

The City of Cedar Rapids budgets by account to establish department accountability; however budgetary results are measured on a total departmental basis with revenue and expenditures being measured separately.

To ensure compliance with the State and department accountability, the City has the following policies regarding revenues and expenditures.

Revenue 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:

- Expenses should be charged to the account structure based on definitions for each account regardless if budget is remaining for the account.
- Excluding transfers out, total actual expenses may not exceed total budgeted expenses regardless of funds/cash available.
- Actual expenses can be over for one account and under for another as long as in total budgeted expenses are not exceeded
- Budget amendments that will be requested are tracked and reported monthly. However these adjustments are subject to official City Council approval in May.

Additional policies for general fund departments:

- Overtime shall not exceed the budgeted amount
- Departments may not reallocate unspent personal service budget (wage 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.
- The category discretionary expenses are considered controllable by departments (I.e. office supplies, training, etc.). For this category, actual expenses may not exceed total budgeted expenses.
- Capital equipment/outlay includes machinery, equipment, etc. Departments are authorized to purchase only items approved as part of budget. Changes from the approved list require proper approval coordinated by the department's analyst.
- Budget is set for Fleet Maintenance and Lease charges and Facility Maintenance charges.
- Departments may not reallocate unspent budget.
- Actual expenses exceeding budget must be funded by under spending the category of discretionary expenses or capital equipment

Additional policies for general fund departments (continued):

- The category "Non-discretionary expenses – other" are considered not fully controllable by city departments as they are subject to external or economic factors (I.e. fuel, electricity, etc.).
    - Budget is calculated by Finance and allocated to departments
    - Departments may not reallocate unspent budget
    - If budget is exceeded due to external/economic factors, Finance will reallocate budget to the department as appropriate.
    - 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 overage must be funded by under spending the category of discretionary expenses or capital equipment

Budgetary Controls

While budgetary control is exercised at the department level, management control is exercised on a major objective of expenditure basis. Daily operations are closely monitored through the City's automated financial system. At a minimum, financial reports comparing budget to actual are reviewed and made available monthly for all funds and departments.

Estimated revenues are 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 account for these shortfalls. Encumbrance accounting is employed in all funds for management control purposes. Appropriations lapse at the end of the fiscal year. Encumbrances outstanding at year-end are reflected as reservations of the governmental fund balances, which serve as authorizations for expenditures in the subsequent year.

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. As part of the planning and budgeting process, the inventory of capital equipment and infrastructure are reviewed and assessed to determine if replacement should be programmed into the five year financial plan.

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.

Debt Limit and Capacity

The City has set a target for it's general obligation outstanding debt to not exceed 80% of the limit prescribed by State statute, which is currently 5% of actual value of property within the city (except as a result of extenuating circumstances such as disasters). 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% of the principal amount of its general obligation debt within five years and at least 60% within ten years. The City shall strive to repay from 40 to 50% 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.

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. The City will consider long-term financing for the acquisition, maintenance, replacement, or expansion of physical assets (including land) only if they have a useful life of at least three years. 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. 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. 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. City debt will not be issued for periods exceeding the useful life or average useful lives of the project or projects to be financed.

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.

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.

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 assessment 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.

BUSINESS UNITS

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 FY 2015 budget for all City of Cedar Rapids funds and business units is shown below.

Revenue	Internal Service Fund	General Fund	Enterprise Fund	Capital Project Fund (Non-Flood)	Capital Project Fund (Flood)	Special Revenue Fund	Debt Service Fund	Trust and Agency Fund	Total
Taxes	-	57,297,498	4,836,029	-	-	39,731,723	16,923,857	19,790,071	138,579,178
Licenses & Permits	-	2,398,177	7,600	-	-	25,000	-	-	2,430,777
Intergovermental Grants	-	204,402	13,723,758	9,771,388	90,877,244	20,231,141	-	-	134,807,933
Charges for Services	22,447,286	13,272,920	125,427,352	-	-	119,595	-	-	161,267,153
Fines & Forfeits	-	5,532,298	233,050	-	-	-	-	-	5,765,348
Proceeds of Long Term Liabilities	-	-	57,682,500	2,734,000	10,570,000	-	-	-	70,986,500
Other Revenue	27,443,361	1,828,645	15,821,678	979,000	-	779,010	332,365	36,020	47,220,079
Transfers In	1,444,444	32,187,386	49,036,802	23,516,697	6,159,049	1,100,055	4,556,122	-	118,000,553
Total Revenues	51,335,091	112,721,325	266,768,768	37,001,085	107,606,292	61,986,524	21,812,344	19,826,091	679,057,520
Expenditures									
Personal Services	7,496,819	80,181,533	38,440,329	-	1,229,260	1,690,526	-	-	129,038,468
Discretionary - Non-Personal Services	30,078,191	13,846,896	47,445,554	638,500	38,540,962	12,653,684	-	325,000	143,528,787
Non-Discretionary - Fleet & Facilities	411,690	8,034,276	5,449,295	92,138	111,700	183,724	-	-	14,282,822
Non-Discretionary Other	7,523,258	8,779,270	19,964,534	-	243,495	330,433	-	1,403	36,842,393
Non-Discretionary Capital Outlay Expenditures	5,288,991	819,880	82,771,623	44,977,344	69,630,875	2,891,164	-	-	206,379,876
Debt Service	-	-	29,179,896	-	-	14,683	19,923,685	-	49,118,264
Transfers Out	1,610,748	1,059,469	46,080,706	4,083,335	250,000	43,047,123	2,369,484	19,499,689	118,000,553
Total Expenditures	52,409,696	112,721,325	269,331,936	49,791,317	110,006,292	60,811,337	22,293,169	19,826,091	697,191,164
Total Expenditures (Net of Transfers Out)	50,798,949	111,661,856	223,251,230	45,707,982	109,756,292	17,764,214	19,923,685	326,403	579,190,610
Change in Fund Balance - Increase/(Decrease)	(1,074,606)	-	(2,563,168)	(12,790,232)	(2,400,000)	1,175,187	(480,825)	-	(18,133,643)

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

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

Fiscal Year 2015 Budget by Fund

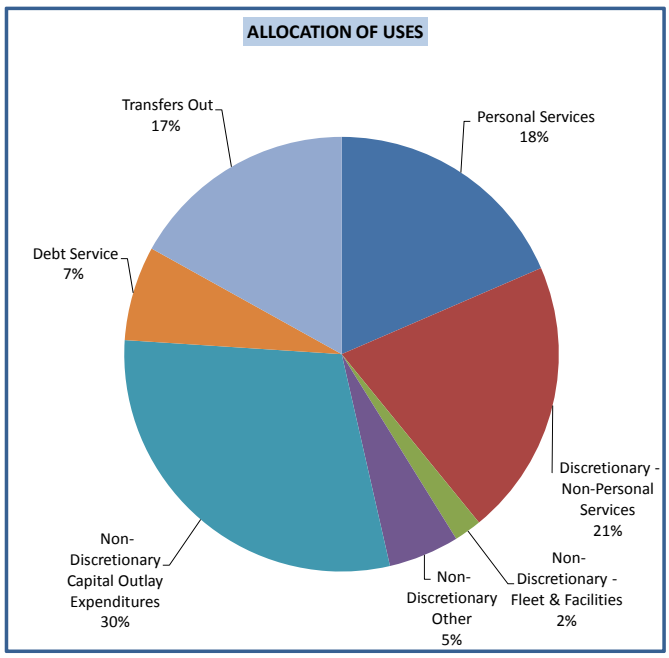
	Account	General Fund Budget	Internal Service Fund Budget	Trust & Agency Fund Budget	Tax Supported Capital Project Fund Budget	Debt Service Fund Budget	Enterprise Fund Budget	Special Revenue Fund Budget	Total Budget
Revenues									
Taxes									
Prop Tax Levy - Current	401100	49,696,056	-	19,399,020	-	16,569,147	4,740,466	505,481	90,910,170
TIF Prop Tax Levy - Current	401102	-	-	-	-	-	-	13,909,638	13,909,638
Other Taxes	401104	-	-	-	-	-	-	25,290,000	25,290,000
Franchise Tax	401106	6,600,000	-	-	-	-	-	-	6,600,000
Property Tax Backfill	401107	1,001,442	-	391,051	-	354,710	95,563	26,604	1,869,370
Total Taxes		57,297,498	-	19,790,071	-	16,923,857	4,836,029	39,731,723	138,579,178
Licenses & Permits									
Liquor Licenses	411001	136,448	-	-	-	-	-	-	136,448
Cigarette Licenses	411002	9,500	-	-	-	-	-	-	9,500
Plumbing Licenses	411005	2,500	-	-	-	-	-	-	2,500
Building Permits	411007	1,607,379	-	-	-	-	-	-	1,607,379
Plumbing Permits	411008	140,000	-	-	-	-	-	-	140,000
Electrical Permits	411009	200,000	-	-	-	-	-	-	200,000
Sign Permits	411010	21,000	-	-	-	-	-	-	21,000
Right of Way Permits	411011	68,300	-	-	-	-	-	-	68,300
Mechanical Permits	411012	145,000	-	-	-	-	-	-	145,000
Other Licenses	411013	24,050	-	-	-	-	-	25,000	49,050
Other Permits	411014	44,000	-	-	-	-	7,600	-	51,600
Total Licenses & Permits		2,398,177	-	-	-	-	7,600	25,000	2,430,777
Intergovernmental Grants									
Federal Operating	421001	-	-	-	-	-	2,516,390	8,553,141	11,069,531
Federal Capital	421003	-	-	-	89,082,132	-	7,223,868	-	96,306,000
Transportation Program Revenue	421006	-	-	-	-	-	10,000	-	10,000
State Operating	422001	80,702	-	-	-	-	693,000	167,000	940,702
State Capital	422002	-	-	-	10,935,000	-	472,500	-	11,407,500
Road Use Tax	422102	-	-	-	-	-	-	11,506,000	11,506,000
Local Govt Grants	423000	83,700	-	-	631,500	-	2,740,000	5,000	3,460,200
Community Credits	423001	40,000	-	-	-	-	68,000	-	108,000
Total Intergovernmental Grants		204,402	-	-	100,648,632	-	13,723,758	20,231,141	134,807,933
Charges for Services									
Court Cost, Fees, & Charges	431001	1,500	-	-	-	-	-	-	1,500
Recording Fees	431002	2,000	-	-	-	-	-	-	2,000
Laboratory Fees	431003	-	-	-	-	-	11,000	-	11,000
Zoning & Subdivision Fees	431004	46,800	-	-	-	-	-	-	46,800
Sale of Maps / Publications	431005	4,286	-	-	-	-	-	-	4,286
Printing & Duplicating of Form	431006	38,700	-	-	-	-	-	-	38,700
Admin Charges - City Mgr Depts	431007	8,231,639	20,929,133	-	-	-	2,844,479	109,595	32,114,846
Other Charges for Services	431010	161,574	-	-	-	-	20,425,819	-	20,587,393
Admin Charges - Commission Dep	431011	105,189	-	-	-	-	-	-	105,189
Admin Charges - External	431012	639,741	905,653	-	-	-	10,000	5,000	1,560,394
FMS Environmental Svcs Charges	431013	-	612,500	-	-	-	-	-	612,500
Special Police Services	431101	105,424	-	-	-	-	372,770	-	478,194
Special Fire Services	431102	278,000	-	-	-	-	-	5,000	283,000
Protective Inspection Fees	431103	765,000	-	-	-	-	-	-	765,000
Burglar Alarm Line Charges	431104	122,500	-	-	-	-	-	-	122,500
Towing Fees	431106	138,000	-	-	-	-	-	-	138,000
Library User Fees - Not Fines	431201	600	-	-	-	-	-	-	600
Vending Sales	431301	26,450	-	-	-	-	4,000	-	30,450
Concession Sales	431302	592,338	-	-	-	-	675,051	-	1,267,389
Registration Fees	431303	512,544	-	-	-	-	146,450	-	658,994
Admission Fees	431305	470,200	-	-	-	-	1,390,558	-	1,860,758
League Fees	431306	82,000	-	-	-	-	167,150	-	249,150
Tournament Fees	431307	23,000	-	-	-	-	119,500	-	142,500
School Fees	431308	-	-	-	-	-	10,100	-	10,100
Special Fees	431309	32,950	-	-	-	-	3,150	-	36,100
Pass Fees	431311	515,518	-	-	-	-	500,500	-	1,016,018
Will Call Fees	431313	-	-	-	-	-	52,907	-	52,907
Advertising Income	431314	166,327	-	-	-	-	131,100	-	297,427
Animal Control & Shelter Fees	431401	120,000	-	-	-	-	-	-	120,000
Snow/Weed Abatements	431502	74,700	-	-	-	-	-	-	74,700
Inspection Fees	431601	1,500	-	-	-	-	-	-	1,500
Waste Water - Service Charge	431700	-	-	-	-	-	14,022,780	-	14,022,780
Waste Water - Volumetric	431701	-	-	-	-	-	6,281,241	-	6,281,241
Special Waste Water Revenue	431702	-	-	-	-	-	22,799,350	-	22,799,350
Contractual-Waste Wtr Trmnt	431703	-	-	-	-	-	3,079,644	-	3,079,644
Hauler - Septic Waste	431705	-	-	-	-	-	225,000	-	225,000
Waste Sludge	431706	-	-	-	-	-	35,000	-	35,000
Outside Ser Area Indstry Waste	431707	-	-	-	-	-	45,000	-	45,000
Shared WPC & Sewer revenue	431708	-	-	-	-	-	(7,614,008)	-	(7,614,008)
Water Revenue - Service Charge	431800	-	-	-	-	-	7,225,558	-	7,225,558
Water Revenue - Volumetric	431801	-	-	-	-	-	23,230,165	-	23,230,165
Sundry Billing Receipts	431802	-	-	-	-	-	150,000	-	150,000
Turning Water Off & On	431803	-	-	-	-	-	450,000	-	450,000
Water Main Extensions	431804	-	-	-	-	-	95,000	-	95,000
Daily Parking	431901	-	-	-	-	-	855,749	-	855,749
Monthly Parking	431902	-	-	-	-	-	3,523,782	-	3,523,782
Event Parking	431903	14,440	-	-	-	-	105,479	-	119,919
Solid Waste Collection Fees	432001	-	-	-	-	-	7,799,935	-	7,799,935
Sale of Recycleable	432002	-	-	-	-	-	42,900	-	42,900
Recycling & Reduction Fees	432003	-	-	-	-	-	2,034,086	-	2,034,086
Landfill Fees	432101	-	-	-	-	-	5,796,500	-	5,796,500
Landfill - Methane Gas Rebate	432103	-	-	-	-	-	622,600	-	622,600
Common Use Janitorial, Mtc,	432202	-	-	-	-	-	374,450	-	374,450
Common Use Electric	432203	-	-	-	-	-	106,960	-	106,960
Terminal Service	432204	-	-	-	-	-	32,500	-	32,500
Customer Facility Charge	432205	-	-	-	-	-	478,100	-	478,100
Passenger Facility Charge	432206	-	-	-	-	-	2,117,700	-	2,117,700
Fuel Flowage Fee	432208	-	-	-	-	-	77,500	-	77,500
Fuel Sales - External	432211	-	-	-	-	-	524,500	-	524,500
Passenger Fares-Full Adult	432301	-	-	-	-	-	335,000	-	335,000
Passenger Fares - Elder/Disab	432302	-	-	-	-	-	245,000	-	245,000
Passenger Fares - Student	432303	-	-	-	-	-	145,000	-	145,000
Blue Ticket	432307	-	-	-	-	-	40,000	-	40,000
Storm Sewer Transportation Fee	432401	-	-	-	-	-	3,280,347	-	3,280,347
Total Charges for Services		13,272,920	22,447,286	-	-	-	125,427,352	119,595	161,267,153

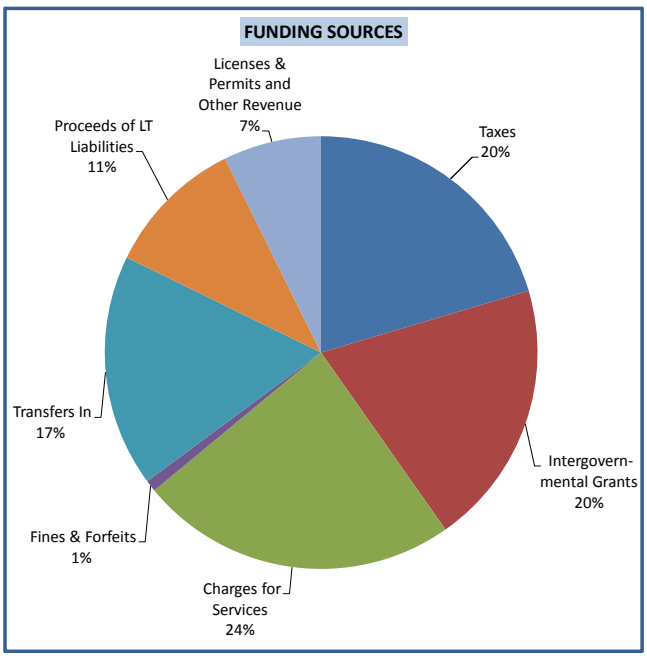
Fiscal Year 2015 Budget by Fund

	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
Fines & Forfeits									
Court Fines	441000	110,000	-	-	-	-	-	-	110,000
Library Fines	441001	110,000	-	-	-	-	-	-	110,000
Other Fines & Forfeits	441002	5,312,298	-	-	-	-	233,050	-	5,545,348
Total Fines & Forfeits		5,532,298	-	-	-	-	233,050	-	5,765,348
Transfers In									
Operating Transfer In - Inter	483001	32,187,386	584,264	-	25,676,160	4,075,297	6,608,921	1,100,055	70,232,083
Operating Transfer In - Intra	483002	-	860,180	-	3,999,585	480,825	42,427,881	-	47,768,471
Total Transfers In		32,187,386	1,444,444	-	29,675,745	4,556,122	49,036,802	1,100,055	118,000,553
Proceeds of LT Liabilities									
GO Bond Proceeds	485001	-	-	-	12,830,000	-	29,000,000	-	41,830,000
Revenue Bond Proceeds	485003	-	-	-	-	-	28,282,500	-	28,282,500
TIF GO Bond Proceeds	485008	-	-	-	180,000	-	-	-	180,000
State Revolving Fund Proceeds	485009	-	-	-	294,000	-	400,000	-	694,000
Total Proceeds of LT Liabilities		-	-	-	13,304,000	-	57,682,500	-	70,986,500
Other Revenue									
Interest/Div - Nonproprietary	451000	376,000	-	36,020	-	-	-	1,210	413,230
Penalties	451001	-	-	-	-	-	373,400	-	373,400
Land Rental	461000	131,770	-	-	-	-	879,311	38,550	1,049,631
Building Rental	461001	248,364	2,095,321	-	-	-	2,332,796	-	4,676,481
Other Rental	461002	112,000	-	-	-	-	804,068	300,000	1,216,068
Air Rights	461005	-	-	-	-	-	31,990	-	31,990
Landing Fees	461007	-	-	-	-	-	2,055,220	-	2,055,220
Hangar Rent	461008	-	-	-	-	-	223,262	-	223,262
FBO Rent	461009	-	-	-	-	-	294,000	-	294,000
Parking Fees	461010	-	-	-	-	-	3,746,000	-	3,746,000
Concession Fees - Restaurant	461011	-	-	-	-	-	447,700	-	447,700
Concession Fees - Car Rental	461012	-	-	-	-	-	1,428,517	-	1,428,517
Concession Fees - Advertising	461014	-	-	-	-	-	72,300	-	72,300
Concession Fees - Misc	461015	-	-	-	-	-	52,000	-	52,000
Apron Use Fee	461018	-	-	-	-	-	138,130	-	138,130
Postage / Handling	471001	-	-	-	-	-	2,000	-	2,000
Contributions & Donations	471002	286,850	-	-	-	-	5,000	110,000	401,850
Sale of Inventory	471003	13,000	-	-	-	-	1,565,500	-	1,578,500
Damage Recoveries	471004	16,250	-	-	-	-	9,000	-	25,250
Other Miscellaneous Revenue	471005	481,211	-	-	-	-	492,950	329,250	1,303,411
Insurance Premiums	471006	-	23,760,369	-	-	-	-	-	23,760,369
Special Assessment Charges	471008	43,200	-	-	629,000	-	27,100	-	699,300
Interest / Div - Proprietary	481000	-	25,671	-	-	-	407,860	-	433,531
Capital Contributions	481003	-	1,562,000	-	350,000	-	176,000	-	2,088,000
Build America interest abate	481004	-	-	-	-	332,365	244,574	-	576,939
Sale of Fixed Assets	482001	120,000	-	-	-	-	13,000	-	133,000
Total Other Revenue		1,828,645	27,443,361	36,020	979,000	332,365	15,821,678	779,010	47,220,079
Total Revenues		112,721,325	51,335,091	19,826,091	144,607,377	21,812,344	266,768,768	61,986,524	679,057,520
Expenditures									
Personal Services									
Regular Employees	511100	51,400,822	4,910,568	-	797,431	-	23,544,284	1,138,049	81,791,154
Temporary/Seasonal Emplyees	511200	1,491,762	-	-	51,418	-	641,522	-	2,184,702
Overtime	511300	1,327,920	101,274	-	3,432	-	1,186,956	3,600	2,623,182
Other / Special Pays	511400	1,279,270	83,470	-	2,520	-	751,178	12,200	2,128,638
Leave Accrual	511500	-	-	-	-	-	5,000	-	5,000
Group Insurance	512100	11,774,330	1,374,435	-	175,219	-	6,236,823	287,547	19,848,354
Social Security Contributions	512200	2,617,787	389,789	-	65,390	-	2,070,484	88,270	5,231,720
Retirement Contribution	512300	9,918,668	455,009	-	76,333	-	2,308,304	103,038	12,861,352
Unemployment Compensation	512400	-	-	-	-	-	5,000	-	5,000
Workers' Compensation	512500	1,740,784	170,124	-	57,257	-	1,587,751	57,413	3,613,329
Other Employee Benefits	512600	(1,369,810)	12,150	-	260	-	103,027	409	(1,253,964)
Total Personal Services		80,181,533	7,496,819	-	1,229,260	-	38,440,329	1,690,526	129,038,468
Discretionary - Non-Personal Services									
Advertising / Marketing	521100	174,651	-	-	-	-	655,800	6,777	837,228
Auditing / Accounting	521102	135,290	-	-	-	-	56,150	4,000	195,440
Consulting Services	521103	12,450	62,500	-	-	-	7,000	-	81,950
Technical/Engineering Services	521104	65,217	50,000	-	-	-	2,315,150	1,940	2,432,307
Contract Labor	521105	519,965	5,140	-	-	-	16,129,628	24,289	16,679,022
Health Services	521106	325,685	24,167,806	325,000	-	-	18,000	700	24,837,191
Legal Services	521107	18,888	10,000	-	-	-	120,500	6,350	155,738
Other Professional Services	521108	2,507,822	1,021,042	-	19,024,000	-	3,537,372	247,990	26,338,226
Banking / Financial Services	521109	308,100	-	-	-	-	337,155	-	645,255
Security Services	521110	9,916	160	-	-	-	116,600	-	126,676
Management Services	521111	50,850	-	-	-	-	1,211,519	-	1,262,369
Collection Services	521112	600	-	-	-	-	-	-	600
Computer Hardware	522100	247,870	45,190	-	-	-	117,200	-	410,260
Computer Software	522101	1,417,524	149,360	-	-	-	271,950	14,000	1,852,834
IT Services - External	522102	219,958	30,000	-	-	-	106,900	-	356,858
Radio Maintenance	522103	11,425	386,516	-	-	-	35,670	-	433,611
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	358,310	57,870	-	5,000	-	1,464,560	671,550	2,557,290
Ext Repair & Maint Svcs - FF&E	522105	96,898	33,500	-	-	-	502,630	50	633,078
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	10,221	504,760	-	-	-	78,300	50	593,331
Landfill Fees	523102	101,480	4,390	-	-	-	1,116,550	-	1,222,420
Refuse Collection/Fees	523104	5,435	2,000	-	-	-	22,000	-	29,435
Sewer Services	523105	-	-	-	-	-	30,000	-	30,000
Steam	523106	-	2,170	-	-	-	-	-	2,170
Telephone	523107	423,790	42,880	-	-	-	324,122	3,800	794,592
Water	523108	-	-	-	-	-	356,450	-	356,450
Rental of Equip & Vehicles	524101	255,106	6,780	-	-	-	247,544	-	509,430
Appraisal / Record / Abstract	525100	971	-	-	-	-	-	-	971
Feeding/Boarding Prisoners	525101	16,000	-	-	-	-	-	-	16,000
Printing, Binding, & Duplicate	525102	139,531	7,120	-	-	-	120,400	18,700	285,751
Other Insurance	525105	105,222	17,500	-	-	-	-	-	122,722
Other Purchased Services	525106	20,250	-	-	-	-	676,914	-	697,164
Ammunition, Targets, & Firearm	531100	74,784	-	-	-	-	1,700	-	76,484
Animal Supplies	531101	52,800	-	-	-	-	-	15,153	67,953
Awards & Recognition	531102	19,400	220	-	-	-	4,150	-	23,770

Fiscal Year 2015 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
Books,Periodicals,&Subscrip	531103	48,735	5,940	-	300,000	-	23,950	107,200	485,825
Chemical Supplies	531104	878,813	4,190	-	-	-	4,197,000	150	5,080,153
Cleaning/Janitorial Supplies	531105	50,754	12,081	-	2,000	-	93,500	225	158,560
Computer Supplies	531106	80,414	11,320	-	-	-	15,150	500	107,384
Concession Supplies	531107	244,854	-	-	-	-	195,200	-	440,054
Engineering Supplies	531108	2,000	-	-	-	-	1,750	-	3,750
Equip/Furniture/Fixtures	531109	415,947	66,350	-	150,000	-	617,100	443,825	1,693,222
Photography Supplies	531110	5,271	-	-	-	-	3,500	-	8,771
Lab Supplies	531111	16,500	-	-	-	-	96,000	-	112,500
Landscaping Materials	531112	55,740	-	-	181,500	-	76,700	100	314,040
Cost of Goods Sold	531113	11,000	-	-	-	-	225,250	-	236,250
Miscellaneous Supplies	531114	22,659	1,900	-	-	-	2,118,279	30	2,142,868
Musical Instruments	531115	2,500	-	-	-	-	-	-	2,500
Office Supplies	531116	157,878	16,300	-	-	-	62,650	13,313	250,141
Paint Supplies	531117	85,026	1,000	-	-	-	33,500	100	119,626
Program Supplies	531118	139,783	6,000	-	-	-	545,568	40,000	731,351
Shop Supplies	531119	78,736	66,000	-	-	-	379,925	400	525,061
Sign & Signal Supplies	531120	127,073	1,720	-	-	-	22,350	100	151,243
Street/Sewer Mat & Supplies	531121	1,217,958	-	-	-	-	163,458	-	1,381,416
Meters	531122	-	-	-	-	-	798,250	-	798,250
Uniforms	531123	183,760	39,516	-	-	-	108,700	500	332,476
Personal Protective Gear	531124	81,780	3,200	-	-	-	94,285	200	179,465
Kerosene	532102	-	710	-	-	-	550	-	1,260
LP Gas	532103	5,525	2,760	-	-	-	56,900	-	65,185
Oil	532104	2,660	90,000	-	-	-	56,500	-	149,160
Other Fuel	532105	-	-	-	-	-	500	-	500
Other Lubricants	532106	2,650	35,000	-	-	-	15,450	-	53,100
Bldg&Grds - Parts & Materials	533100	91,472	436,668	-	3,489,150	-	565,225	6,450	4,588,965
F,F&E - Parts & Materials	533101	99,329	3,100	-	-	-	1,356,325	700	1,459,454
Veh&Roll Stk-Parts & Materials	533102	19,602	1,195,240	-	-	-	583,338	-	1,798,180
Tires & Tubes	533103	1,060	70,000	-	-	-	44,162	-	115,222
Runway Maintenance	533104	-	-	-	-	-	60,000	-	60,000
Jetway Maintenance	533105	-	-	-	-	-	20,000	-	20,000
HAP, Occupied Units	541100	-	-	-	16,027,812	-	-	4,900,000	20,927,812
Grants	541105	-	-	-	-	-	-	924,136	924,136
Contribution-Other Agency	541106	889,830	-	-	-	-	2,541,040	4,990,974	8,421,844
Transit Program	541110	-	-	-	-	-	10,000	-	10,000
Animals	542100	-	-	-	-	-	-	6,000	6,000
Closure/PostClosure Ldfll Exp	542101	-	-	-	-	-	600,400	-	600,400
Cost of Conferences / Training	542102	540,168	48,600	-	-	-	240,975	66,633	896,375
Dues & Memberships	542103	172,493	3,610	-	-	-	180,950	4,000	361,053
Entertainment Expense	542104	1,500	-	-	-	-	-	-	1,500
Settlement	542105	3,000	814,612	-	-	-	3,000	-	820,612
Licensing Fees	542106	3,520	500	-	-	-	6,150	400	10,570
Miscellaneous Costs	542107	275,288	526,590	-	-	-	237,000	50,000	1,088,878
Postage & Freight	542108	71,550	5,680	-	-	-	223,400	69,500	370,130
Property Tax	542109	-	-	-	-	-	714,310	7,500	721,810
Recording/Filing Fees/Permits	542110	13,020	-	-	-	-	45,600	1,800	60,420
Travel	542111	38,741	2,700	-	-	-	29,800	3,600	74,841
Talent Fee Expense	542113	1,900	-	-	-	-	-	-	1,900
Total Discretionary		13,846,896	30,078,191	325,000	39,179,462	-	47,445,554	12,653,684	143,528,787
Non-Discretionary - Fleet & Facilities									
City Facility Mtnc Services	522107	1,155,940	500	-	155,838	-	331,200	-	1,643,478
City Fleet Services	522108	2,949,734	41,800	-	-	-	2,816,985	4,045	5,812,563
Rental of Land & Bldgs	524100	2,064,864	353,770	-	48,000	-	262,821	177,231	2,906,686
City Rental Charges - Fleet	524102	1,863,739	15,620	-	-	-	2,038,289	2,448	3,920,096
Total Non-Discretionary - Fleet & Facilities		8,034,276	411,690	-	203,838	-	5,449,295	183,724	14,282,822
Non-Discretionary Other									
City Accounting Services	521113	50,694	317,832	1,403	107,100	-	1,101,410	60,894	1,639,333
Admin Charges - Cty Mgr depts	521114	3,143,453	358,845	-	109,595	-	5,474,083	257,530	9,343,506
City IT Services	522109	8,023	243,145	-	-	-	1,275,225	-	1,526,393
Electricity	523100	2,803,644	243,200	-	26,800	-	6,188,658	4,200	9,266,502
Natural Gas	523103	201,166	210,000	-	-	-	1,089,665	1,700	1,502,531
Liability Insurance	525104	600,070	363,364	-	-	-	387,858	4,230	1,355,522
Property Insurance	525107	366,862	1,881,201	-	-	-	876,837	-	3,124,900
Vehicle Insurance	525108	311,760	16,310	-	-	-	334,429	-	662,499
Diesel Fuel	532100	571,679	2,547,910	-	-	-	2,423,520	-	5,543,110
Gasoline	532101	721,919	1,341,451	-	-	-	812,848	1,879	2,878,098
Total Non-Discretionary Other		8,779,270	7,523,258	1,403	243,495	-	19,964,534	330,433	36,842,393
Non-Discretionary Capital Outlay Expenditures									
Land	551000	-	-	-	-	-	1,034,760	-	1,034,760
Buildings	552000	-	220,000	-	7,937,013	-	37,418,949	-	45,575,962
Improvements Other than Bldgs	553000	-	-	-	99,471,206	-	37,510,221	2,809,164	139,790,591
Machinery & Equipment	554000	810,630	5,045,991	-	7,200,000	-	4,198,900	82,000	17,337,521
Depreciation Expense	555000	-	-	-	-		2,540,295	-	2,540,295
Controlled assets	556000	9,250	23,000	-	-	-	68,498	-	100,748
Total Non-Discret Capital Outlay Expenditures		819,880	5,288,991	-	114,608,219	-	82,771,623	2,891,164	206,379,876
Debt Service									
Bond Principal	561000	-	-	-	-	13,956,403	16,528,597	-	30,485,000
Other Debt Principal	561001	-	-	-	-	-	2,535,500	-	2,535,500
Interest - Bonds	561002	-	-	-	-	5,967,282	8,742,339	-	14,709,621
Interest - Other Debt	561003	-	-	-	-	-	1,373,460	14,683	1,388,143
Total Debt Service		-	-	-	-	19,923,685	29,179,896	14,683	49,118,264
Transfers Out									
Operating Transfer Out-Inter	571100	1,059,469	750,568	19,499,689	333,750	1,888,659	3,652,825	43,047,123	70,232,083
Op Transfer Out-Intra	571200	-	860,180	-	3,999,585	480,825	42,427,881	-	47,768,471
Total Transfers Out		1,059,469	1,610,748	19,499,689	4,333,335	2,369,484	46,080,706	43,047,123	118,000,553
Total Expenditures		112,721,325	52,409,696	19,826,091	159,797,609	22,293,169	269,331,936	60,811,337	697,191,164
Net Revenues over/(under) Expenditures		-	(1,074,606)	-	(15,190,232)	(480,825)	(2,563,168)	1,175,187	(18,133,643)





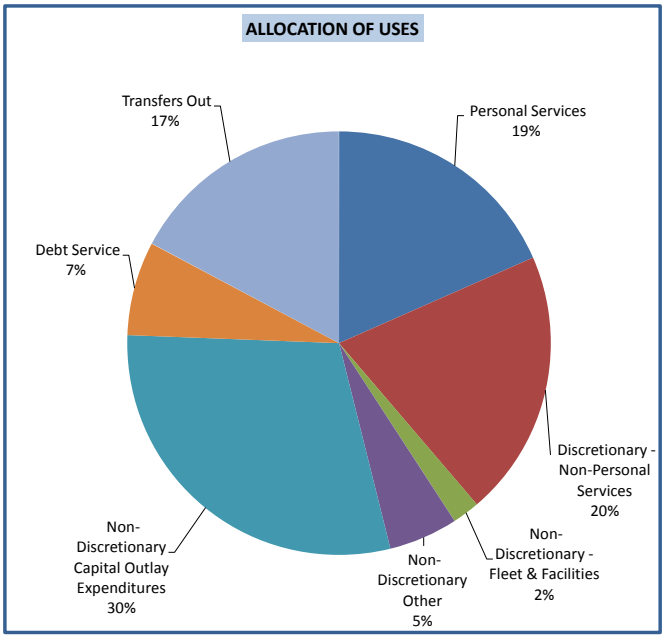
	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	79,871,473	85,135,037	87,590,556	88,997,375	90,910,170	1,912,795	
Property Tax Levy - Delinquent	401101	229,216	86,594	71,151	-	-	-	
TIF Prop Tax Levy - Current	401102	6,630,092	3,246,744	8,166,934	11,197,684	13,909,638	2,711,954	
TIF Prop Tax Levy - Deliquent	401103	35,787	13,439	5,028	-	-	-	
Other Taxes	401104	22,307,955	20,894,474	20,834,984	19,700,000	25,290,000	5,590,000	
Franchise Tax	401106	3,747,200	3,353,064	3,940,424	8,100,000	6,600,000	(1,500,000)	
Property Tax Backfill	401107	-	-	-	-	1,869,370	1,869,370	
Total Taxes		112,821,723	112,729,353	120,609,076	127,995,059	138,579,178	10,584,119	8%
Licenses & Permits								
Liquor Licenses	411001	156,237	174,852	180,738	136,448	136,448	-	
Cigarette Licenses	411002	9,500	10,700	12,200	9,500	9,500	-	
Plumbing Licenses	411005	2,489	2,273	2,047	300	2,500	2,200	
Building Permits	411007	1,544,733	2,029,628	1,744,818	1,587,329	1,607,379	20,050	
Plumbing Permits	411008	161,627	137,728	138,651	205,500	140,000	(65,500)	
Electrical Permits	411009	218,055	235,812	275,456	220,500	200,000	(20,500)	
Sign Permits	411010	18,158	22,208	20,829	21,000	21,000	-	
Right of Way Permits	411011	130,471	71,688	73,082	61,300	68,300	7,000	
Mechanical Permits	411012	151,790	139,830	136,452	176,000	145,000	(31,000)	
Other Licenses	411013	39,201	79,211	45,629	49,050	49,050	-	
Other Permits	411014	45,139	38,717	42,924	52,800	51,600	(1,200)	
Total Licenses & Permits		2,477,399	2,942,648	2,672,825	2,519,727	2,430,777	(88,950)	-4%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	116,040	-	-	-	-	
Federal Operating	421001	100,966,956	79,108,496	86,101,185	10,914,855	11,069,531	154,676	
Federal Capital	421003	80,140,230	49,417,155	65,406,177	84,393,947	96,306,000	11,912,053	
Sec 8 Fraud Recovery	421005	37,254	32,697	132,974	-	-	-	
Transportation Program Revenue	421006	376,998	373,045	400,065	90,954	10,000	(80,954)	
State Operating	422001	7,920,128	2,452,821	5,861,477	901,983	940,702	38,719	
State Capital	422002	7,921,625	23,526,971	22,397,798	5,251,800	11,407,500	6,155,700	
Road Use Tax	422102	11,562,027	12,000,526	12,194,470	11,556,000	11,506,000	(50,000)	
Local Govt Grants	423000	592,169	2,016,135	5,010,658	2,982,700	3,460,200	477,500	
Community Credits	423001	87,113	117,391	105,176	105,220	108,000	2,780	
Total Intergovernmental Grants		209,604,500	169,161,277	197,609,980	116,197,458	134,807,933	18,610,475	16%
Charges for Services								
Court Cost, Fees, & Charges	431001	675	34,395	700	1,500	1,500	-	
Recording Fees	431002	1,384	1,609	2,357	3,000	2,000	(1,000)	
Laboratory Fees	431003	9,105	10,060	12,181	10,000	11,000	1,000	
Zoning & Subdivision Fees	431004	103,090	112,706	65,104	46,800	46,800	-	
Sale of Maps / Publications	431005	6,799	5,523	5,838	4,786	4,286	(500)	
Printing & Duplicating of Form	431006	36,353	31,372	35,094	68,200	38,700	(29,500)	
Admin charges - City Mgr Depts	431007	27,927,103	33,279,826	33,649,689	30,769,313	32,114,846	1,345,534	
Property Assessments	431008	-	545	154,488	-	-	-	
Developer Cost Sharing	431009	5,759	5,759	-	-	-	-	
Other Charges for Services	431010	902,738	497,550	2,421,373	12,908,588	20,587,393	7,678,806	

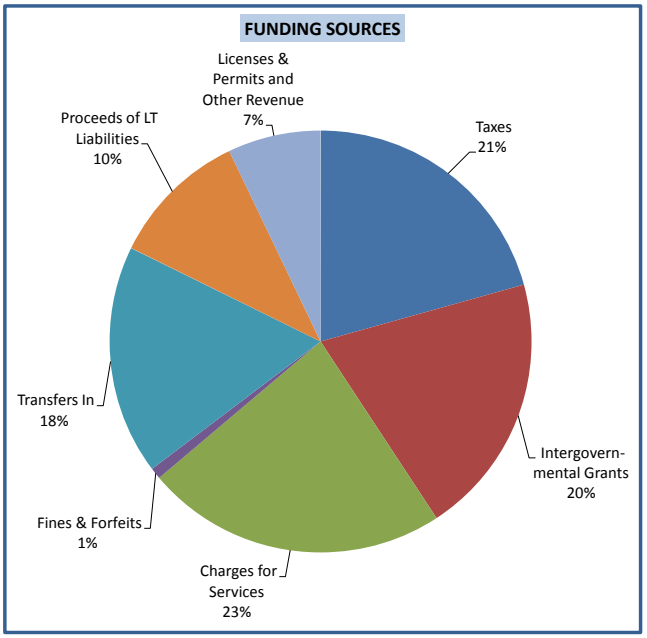
	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Admin Charges - Commission Dep	431011	305,388	424,874	226,399	97,163	105,189	8,026	
Admin Charges - External	431012	1,309,399	1,339,489	1,345,840	1,182,382	1,560,394	378,012	
FMS Environmental Svcs Charges	431013	-	841,816	612,500	600,625	612,500	11,875	
Special Police Services	431101	438,094	417,871	493,360	427,324	478,194	50,870	
Special Fire Services	431102	329,519	324,205	412,159	278,000	283,000	5,000	
Protective Inspection Fees	431103	565,645	601,765	712,672	669,000	765,000	96,000	
Burglar Alarm Line Charges	431104	125,549	137,298	138,410	100,000	122,500	22,500	
Towing Fees	431106	150,560	123,417	132,655	138,000	138,000	-	
Library User Fees - Not Fines	431201	2,727	1,968	1,501	600	600	-	
Vending Sales	431301	41,185	35,095	41,182	28,450	30,450	2,000	
Concession Sales	431302	1,639,381	1,142,392	966,092	1,415,997	1,267,389	(148,608)	
Registration Fees	431303	561,095	548,216	535,218	629,560	658,994	29,434	
Admission Fees	431305	1,296,603	1,498,584	1,221,397	1,585,687	1,860,758	275,071	
League Fees	431306	222,292	222,844	230,400	248,150	249,150	1,000	
Tournament Fees	431307	109,096	120,974	104,253	127,000	142,500	15,500	
School Fees	431308	9,186	9,407	10,113	9,900	10,100	200	
Special Fees	431309	44,378	47,338	42,529	36,100	36,100	-	
Pass Fees	431311	851,332	960,426	911,634	985,750	1,016,018	30,268	
Gift Certificate Sales	431312	(6,032)	1,595	724	-	-	-	
Will Call Fees	431313	181,190	77,929	79,410	48,098	52,907	4,809	
Advertising Income	431314	264,838	144,993	102,619	257,327	297,427	40,100	
Animal Control & Shelter Fees	431401	121,194	165,104	148,505	120,000	120,000	-	
Snow/Weed Abatements	431502	111,524	201,097	41,850	74,000	74,700	700	
Other Street Services	431504	36,248	-	-	22,712	-	(22,712)	
Inspection Fees	431601	1,020	1,585	1,676	750	1,500	750	
Waste Water - Service Charge	431700	13,198,033	13,356,754	13,759,220	14,061,782	14,022,780	(39,002)	
Waste Water - Volumetric	431701	6,145,537	5,686,111	5,839,886	6,136,946	6,281,241	144,295	
Special Waste Water Revenue	431702	23,004,233	24,410,163	22,057,971	22,500,000	22,799,350	299,350	
Contractual-Waste Wtr Trmnt	431703	2,594,838	2,611,795	2,941,593	2,987,000	3,079,644	92,644	
Hauler - Septic Waste	431705	224,898	204,279	348,893	215,000	225,000	10,000	
Waste Sludge	431706	35,585	128	-	35,000	35,000	-	
Outside Ser Area Indstry Waste	431707	50,105	20,498	16,207	45,000	45,000	-	
Shared WPC & Sewer revenue	431708	(7,550,329)	(7,548,536)	(7,548,536)	(7,774,992)	(7,614,008)	160,984	
Water Revenue - Service Charge	431800	6,029,668	6,489,410	6,794,006	7,029,465	7,225,558	196,093	
Water Revenue - Volumetric	431801	21,227,623	22,915,635	23,369,726	22,470,873	23,230,165	759,292	
Sundry Billing Receipts	431802	104,440	152,013	146,751	150,000	150,000	-	
Turning Water Off & On	431803	398,779	459,267	488,325	400,000	450,000	50,000	
Water Main Extensions	431804	92,673	114,478	93,022	95,000	95,000	-	
Hydroelectric Utility Sales	431805	-	34	-	-	-	-	
Daily Parking	431901	665,275	872,134	637,916	779,200	855,749	76,549	
Monthly Parking	431902	1,445,482	1,892,309	1,970,742	2,216,250	3,523,782	1,307,532	
Event Parking	431903	18,371	4,949	48,900	92,500	119,919	27,419	
Landfill Fees	432101	17,587,093	10,311,786	7,375,946	6,565,000	5,796,500	(768,500)	
Landfill - Methane Gas Rebate	432103	-	-	29,018	619,500	622,600	3,100	
Solid Waste Collection Fees	432001	6,015,388	6,649,711	6,946,224	7,296,040	7,799,935	503,895	
Sale of Recycleable	432002	296,285	86,739	71,522	24,500	42,900	18,400	
Recycling & Reduction Fees	432003	1,571,901	1,703,128	1,797,637	1,888,415	2,034,086	145,671	
Common Use Janitorial, Mtc,	432202	210,452	217,642	332,680	336,258	374,450	38,192	
Common Use Electric	432203	106,623	77,738	100,326	107,581	106,960	(621)	
Terminal Service	432204	111,883	50,509	131,990	32,500	32,500	-	
Customer Facility Charge	432205	471,526	469,890	515,873	456,400	478,100	21,700	
Passenger Facility Charge	432206	1,780,780	1,893,033	2,085,600	2,045,200	2,117,700	72,500	
Fuel Flowage Fee	432208	73,536	72,663	77,200	68,129	77,500	9,371	
Fuel Sales - External	432211	573,042	549,247	580,301	524,500	524,500	-	
Passenger Fares-Full Adult	432301	320,597	334,439	373,897	335,000	335,000	-	
Passenger Fares - Elder/Disab	432302	259,761	242,845	233,165	245,000	245,000	-	
Passenger Fares - Student	432303	130,764	144,773	149,449	145,000	145,000	-	
Passenger Fares - Undist	432304	-	7,651	7,852	-	-	-	
Blue Ticket	432307	46,680	39,588	42,552	40,000	40,000	-	
Storm Sewer Transportation Fee	432401	2,271,874	2,457,416	2,646,720	2,516,026	3,280,347	764,321	
Sanitary/Storm Sewer Main Ext	432402	72,513	47,149	34,058	-	-	-	
Total Charges for Services		137,290,327	140,366,995	139,356,555	147,578,833	161,267,153	13,688,320	9%
Fines & Forfeits								
Court Fines	441000	143,641	120,180	94,398	142,500	110,000	(32,500)	
Library Fines	441001	79,243	76,361	79,982	85,000	110,000	25,000	
Other Fines & Forfeits	441002	7,782,193	8,370,016	7,575,712	5,552,298	5,545,348	(6,950)	
Total Fines & Forfeits		8,005,077	8,566,556	7,750,092	5,779,798	5,765,348	(14,450)	0%
Transfers In								
Operating Transfer In - Inter	483001	56,405,440	54,949,874	89,103,608	46,883,160	70,232,083	23,348,922	
Operating Transfer In - Intra	483002	129,163,379	87,139,487	83,605,980	40,782,270	47,768,471	6,986,201	
Total Transfers In		185,568,820	142,089,360	172,709,587	87,665,430	118,000,553	30,335,123	35%
Proceeds of LT Liabilities								
Proceeds of LT Liab - Other	485000	-	-	366,330	-	-	-	
GO Bond Proceeds	485001	58,171,697	41,133,171	33,610,000	10,475,448	41,830,000	31,354,552	
Revenue Bond Proceeds	485003	6,435,000	5,830,000	12,465,000	28,602,500	28,282,500	(320,000)	
Premiums on Bonds Sold	485005	2,569,787	2,556,706	1,228,622	-	-	-	
TIF GO Bond Proceeds	485008	7,353,303	56,456,829	1,905,000	1,060,000	180,000	(880,000)	
State Revolving Fund Proceeds	485009	1,165,676	2,371,546	1,546,311	900,000	694,000	(206,000)	
Total Proceeds of LT Liabilities		75,695,463	108,348,252	51,121,263	41,037,948	70,986,500	29,948,552	73%
Other Revenue								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Interest/Div - Nonproprietary	451000	210,870	141,566	225,227	6,810	413,230	406,420	
Penalties	451001	308,194	424,064	506,960	305,300	373,400	68,100	
Gain (Loss) on Sale of Invest	451002	2,982,394	-	10,750	-	-	-	
Land Rental	461000	714,158	939,743	1,083,254	939,083	1,049,631	110,549	
Building Rental	461001	4,064,526	4,165,118	4,762,285	4,687,820	4,676,481	(11,339)	
Other Rental	461002	1,415,229	1,310,716	1,222,577	1,540,833	1,216,068	(324,765)	
Air Rights	461005	100,708	20,792	46,845	31,990	31,990	-	
Vacating Streets & Alleys	461006	9,480	600	6,112	-	-	-	
Landing Fees	461007	2,002,825	2,350,112	1,987,313	2,041,470	2,055,220	13,750	
Hangar Rent	461008	217,668	219,300	219,500	220,476	223,262	2,786	
FBO Rent	461009	288,215	289,426	290,787	292,000	294,000	2,000	
Parking Fees	461010	3,044,827	3,259,905	3,582,104	3,454,900	3,746,000	291,100	
Concession Fees - Restaurant	461011	367,301	380,697	466,272	401,800	447,700	45,900	
Concession Fees - Car Rental	461012	1,368,067	1,461,289	1,492,179	1,403,334	1,428,517	25,183	
Concession Fee - Telephone	461013	253	-	-	250	-	(250)	
Concession Fees - Advertising	461014	60,000	60,559	72,280	60,000	72,300	12,300	
Concession Fees - Misc	461015	41,635	43,005	46,837	43,000	52,000	9,000	
Airport Future Development Res	461016	-	52,200	-	52,200	-	(52,200)	
Noise Compatibility Res	461017	52,200	38,200	-	38,200	-	(38,200)	
Apron Use Fee	461018	157,386	150,459	131,889	135,000	138,130	3,130	
Sales Tax Refunds	471000	5,761	(3,084)	-	-	-	-	
Postage / Handling	471001	2,079	2,043	2,520	1,600	2,000	400	
Contributions & Donations	471002	806,818	729,122	1,870,807	730,750	401,850	(328,900)	
Sale of Inventory	471003	1,346,322	1,574,368	1,313,820	1,591,900	1,578,500	(13,400)	
Damage Recoveries	471004	136,346	468,401	721,118	23,200	25,250	2,050	
Other Miscellaneous Revenue	471005	4,876,861	2,289,556	2,097,385	995,181	1,303,411	308,230	
Insurance Premiums	471006	21,237,122	21,406,498	21,926,498	22,235,626	23,760,369	1,524,743	
Cash Over (Under)	471007	(3,351)	1,267	13,721	-	-	-	
Special Assessment Charges	471008	1,916,246	820,163	1,177,804	1,853,300	699,300	(1,154,000)	
Interest / Div - Proprietary	481000	552,950	608,599	472,876	351,146	433,531	82,385	
Settlement Reimbursement	481002	2,349,419	398,236	286,768	102,362	-	(102,362)	
Capital Contributions	481003	11,687,181	8,262,570	8,955,845	1,958,328	2,088,000	129,672	
Build America interest abate	481004	727,136	708,038	653,607	606,035	576,939	(29,096)	
Sale of Fixed Assets	482001	2,677,952	1,635,533	1,035,133	133,000	133,000	-	
		-	2,043	(2,106)	-	-		
Total Other Revenue		65,724,780	54,211,102	56,678,966	46,236,894	47,220,079	983,185	2%
Total Revenues		797,188,088	738,415,543	748,508,344	575,011,148	679,057,520	104,046,373	18%
Expenditures								
Personal Services								
Regular Employees	511100	70,795,077	72,910,170	74,370,892	80,033,273	81,791,154	1,757,881	
Temporary/Seasonal Emplyees	511200	2,326,695	2,139,991	1,931,563	2,284,915	2,184,702	(100,213)	
Overtime	511300	2,798,734	2,450,752	2,694,792	2,490,897	2,623,182	132,284	
Other / Special Pays	511400	2,213,171	2,260,426	2,315,260	2,255,696	2,128,638	(127,058)	
Leave Accrual	511500	249,947	328,275	37,383	5,000	5,000	-	
Group Insurance	512100	17,417,490	17,403,601	17,114,571	18,418,512	19,848,354	1,429,843	
Social Security Contributions	512200	4,495,097	4,502,146	4,623,133	5,240,294	5,231,720	(8,574)	
Retirement Contribution	512300	8,112,793	9,917,655	10,790,739	12,668,295	12,861,352	193,057	
Unemployment Compensation	512400	310,069	203,467	187,296	5,000	5,000	-	
Workers' Compensation	512500	4,848,848	707,680	3,581,762	2,991,089	3,613,329	622,240	
Other Employee Benefits	512600	212,486	459,196	397,311	(1,088,851)	(1,253,964)	(165,112)	
Total Personal Services		113,780,407	113,283,358	118,044,703	125,304,120	129,038,468	3,734,348	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	911,827	882,687	897,948	1,965,477	837,228	(1,128,249)	
Architectural Services	521101	2,653,963	1,574,527	1,493,586	-	-	-	
Auditing / Accounting	521102	346,904	285,275	116,718	184,940	195,440	10,500	
Consulting Services	521103	412,391	239,238	232,299	61,950	81,950	20,000	
Technical/Engineering Services	521104	6,909,488	4,270,161	4,914,212	2,847,200	2,432,307	(414,893)	
Contract Labor	521105	2,720,400	(463,999)	3,775,262	4,925,116	16,679,022	11,753,906	
Health Services	521106	19,143,631	18,121,254	21,117,657	22,011,246	24,837,191	2,825,945	
Legal Services	521107	485,217	200,643	295,472	170,100	155,738	(14,363)	
Other Professional Services	521108	18,745,844	23,141,059	16,565,612	8,230,851	26,338,226	18,107,375	
Banking / Financial Services	521109	596,121	597,427	735,842	640,455	645,255	4,800	
Security Services	521110	105,347	144,908	109,109	108,826	126,676	17,850	
Management Services	521111	1,924,068	3,428,843	835,531	995,755	1,262,369	266,614	
Collection Services	521112	1,257	136	73,001	-	600	600	
Computer Hardware	522100	245,337	117,807	201,334	326,176	410,260	84,084	
Computer Software	522101	1,781,236	1,547,323	1,047,154	1,818,969	1,852,834	33,865	
IT Services - External	522102	250,750	359,202	650,388	336,674	356,858	20,184	
Radio Maintenance	522103	197,197	219,806	121,267	437,486	433,611	(3,875)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	26,540,547	12,660,919	8,233,893	1,871,464	2,542,790	671,326	
Ext Repair & Maint Svcs - FF&E	522105	83,328	491,845	443,051	773,026	647,578	(125,448)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	522,692	551,458	664,787	572,281	593,331	21,050	
Ext Rpr & Maint Svcs - Infras	522110	3,011,723	646,859	2,498,591	-	-	-	
Fiber Optic Network	523101	2,162	7,522	175	2,500	-	(2,500)	
Landfill Fees	523102	1,279,624	1,250,875	1,181,582	1,224,430	1,222,420	(2,010)	
Refuse Collection/Fees	523104	25,029	33,736	23,902	30,185	29,435	(750)	
Sewer Services	523105	54,371	24,494	22,174	55,500	30,000	(25,500)	
Steam	523106	-	-	-	2,170	2,170	-	
Telephone	523107	714,306	671,025	669,519	743,475	794,592	51,117	
Water	523108	444,637	338,575	357,115	335,850	356,450	20,600	
Rental of Equip & Vehicles	524101	506,582	485,371	339,579	267,946	509,430	241,484	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Appraisal / Record / Abstract	525100	42,147	33,043	23,082	971	971	-	
Feeding/Boarding Prisoners	525101	12,500	8,950	15,800	17,000	16,000	(1,000)	
Printing, Binding, & Duplicate	525102	327,454	363,915	519,226	295,738	285,751	(9,988)	
Other Insurance	525105	38,124	221,412	160,088	288,447	122,722	(165,725)	
Other Purchased Services	525106	410,465	100,058	83,542	1,818,350	697,164	(1,121,186)	
Ammunition, Targets, & Firearm	531100	106,015	59,271	55,507	70,439	76,484	6,046	
Animal Supplies	531101	83,002	64,793	157,615	62,100	67,953	5,853	
Awards & Recognition	531102	11,214	16,408	24,913	18,670	22,270	3,600	
Books,Periodicals,&Subscrip	531103	785,022	459,396	2,480,711	608,313	487,325	(120,988)	
Chemical Supplies	531104	4,767,669	4,974,778	4,731,590	5,191,203	5,080,153	(111,050)	
Cleaning/Janitorial Supplies	531105	192,875	177,515	204,818	169,299	158,560	(10,739)	
Computer Supplies	531106	172,454	91,039	187,048	134,809	107,384	(27,425)	
Concession Supplies	531107	315,882	342,427	358,496	2,598,496	440,054	(2,158,442)	
Engineering Supplies	531108	2,555	2,626	2,148	6,950	3,750	(3,200)	
Equip/Furniture/Fixtures	531109	1,834,787	2,943,759	4,063,372	1,740,535	1,693,222	(47,313)	
Photography Supplies	531110	10,237	8,824	4,668	20,271	8,771	(11,500)	
Lab Supplies	531111	81,660	82,423	79,673	98,400	112,500	14,100	
Landscaping Materials	531112	264,353	285,636	232,882	408,180	314,040	(94,140)	
Cost of Goods Sold	531113	350,910	271,643	210,068	466,866	236,250	(230,616)	
Miscellaneous Supplies	531114	7,628	36,198	230,886	67,846	2,142,868	2,075,022	
Musical Instruments	531115	4,037	3,978	1,907	2,500	2,500	-	
Office Supplies	531116	261,892	242,029	260,397	256,418	250,141	(6,277)	
Paint Supplies	531117	89,381	79,651	142,850	135,086	119,626	(15,460)	
Program Supplies	531118	183,408	282,116	197,632	261,712	731,351	469,639	
Shop Supplies	531119	409,254	458,936	500,679	495,129	525,061	29,932	
Sign & Signal Supplies	531120	229,456	202,925	72,425	153,393	151,243	(2,150)	
Street/Sewer Mat & Supplies	531121	1,305,783	1,456,765	1,268,368	1,381,766	1,381,416	(350)	
Meters	531122	236,043	570,218	518,651	617,000	798,250	181,250	
Uniforms	531123	281,973	283,693	303,942	336,122	332,476	(3,646)	
Personal Protective Gear	531124	188,452	162,112	396,012	214,955	179,465	(35,490)	
Kerosene	532102	1,572	1,521	100	1,460	1,260	(200)	
LP Gas	532103	43,451	48,443	50,888	42,710	65,185	22,475	
Oil	532104	61,913	106,189	168,229	149,130	149,160	30	
Other Fuel	532105	1,401	-	-	500	500	-	
Other Lubricants	532106	20,531	18,272	20,976	54,000	53,100	(900)	
Bldg&Grds - Parts & Materials	533100	790,847	779,880	680,322	1,114,920	4,588,965	3,474,045	
F,F&E - Parts & Materials	533101	1,372,264	1,442,486	1,467,543	1,455,483	1,459,454	3,971	
Veh&Roll Stk-Parts & Materials	533102	1,940,931	2,015,142	1,904,418	1,568,930	1,798,180	229,250	
Tires & Tubes	533103	91,505	89,067	101,706	144,672	115,222	(29,450)	
Runway Maintenance	533104	5,041	20,895	8,338	35,300	60,000	24,700	
Jetway Maintenance	533105	55,129	37,365	44,025	55,000	20,000	(35,000)	
HAP, Occupied Units	541100	5,222,181	5,021,850	5,639,648	4,600,000	20,927,812	16,327,812	
Moving Costs	541104	7,505	-	-	-	-	-	
Grants	541105	87,542,725	36,606,280	21,273,336	1,066,922	924,136	(142,786)	
Contribution-Other Agency	541106	20,780,032	13,608,865	18,084,934	22,796,050	8,421,844	(14,374,206)	
Operating Subsidy	541107	88,678	-	-	-	-	-	
Utility Reimbursement	541108	30	-	-	-	-	-	
Parking Discount	541109	755	-	-	-	-	-	
Transit Program	541110	311,996	282,313	326,333	90,954	10,000	(80,954)	
Animals	542100	10,986	12,400	796	11,000	6,000	(5,000)	
Closure/PostClosure Ldfll Exp	542101	3,808,557	121,619	(164,241)	(2,457,000)	600,400	3,057,400	
Cost of Conferences / Training	542102	647,832	688,871	686,077	858,530	896,375	37,845	
Dues & Memberships	542103	239,248	249,462	313,346	344,419	361,053	16,634	
Entertainment Expense	542104	5,731	15,125	12,066	-	1,500	1,500	
Settlement	542105	3,452,726	268,602	2,723,832	895,105	820,612	(74,493)	
Licensing Fees	542106	84,469	9,458	13,673	9,280	10,570	1,290	
Miscellaneous Costs	542107	392,216	872,707	1,476,907	1,050,973	1,088,878	37,905	
Postage & Freight	542108	404,689	362,344	357,460	373,935	370,130	(3,805)	
Property Tax	542109	39,083	208,425	3,148,350	339,550	721,810	382,260	
Recording/Filing Fees/Permits	542110	31,852	40,907	80,069	58,095	60,420	2,325	
Travel	542111	63,814	49,690	68,560	87,391	74,841	(12,550)	
Right of Way / Easement Acq	542112	390	-	385,167	-	-	-	
Talent Fee Expense	542113	5,025	5,932	1,825	1,758,810	1,900	(1,756,910)	
Bad Debt Expense	542114	235,500	1,000,075	1,578,483	-	-	-	
Total Discretionary		231,383,219	150,099,694	145,558,926	105,383,130	143,528,787	38,145,658	36%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	1,283,069	1,544,799	1,270,373	1,576,887	1,643,478	66,591	
City Fleet Services	522108	4,397,133	4,350,802	4,818,447	5,451,860	5,812,563	360,703	
Rental of Land & Bldgs	524100	3,499,970	3,329,433	3,432,088	2,963,451	2,906,686	(56,765)	
City Rental Charges - Fleet	524102	2,429,210	2,793,720	3,205,726	4,070,918	3,920,096	(150,822)	
Total Non-Discretionary - Fleet & Facilities		11,609,383	12,018,754	12,726,635	14,063,116	14,282,822	219,707	2%
Non-Discretionary Other								
City Accounting Services	521113	2,594,107	3,210,129	3,475,537	1,604,500	1,639,333	34,833	
Admin Charges - Cty Mgr depts	521114	6,791,685	10,816,255	10,798,429	8,680,019	9,343,506	663,487	
City IT Services	522109	3,303,584	3,717,270	3,561,804	1,335,135	1,526,393	191,258	
Electricity	523100	7,990,061	7,013,750	7,883,936	8,692,774	9,266,502	573,728	
Natural Gas	523103	1,227,844	1,193,399	1,638,914	1,227,775	1,502,531	274,756	
Liability Insurance	525104	1,094,863	972,085	1,224,466	1,301,715	1,355,522	53,807	
Property Insurance	525107	1,227,445	1,183,705	1,769,665	3,536,114	3,124,900	(411,214)	
Vehicle Insurance	525108	711,443	828,627	794,029	807,792	662,499	(145,293)	
Diesel Fuel	532100	4,103,467	5,010,366	5,226,729	4,894,184	5,543,110	648,925	
Gasoline	532101	2,443,274	3,114,382	2,990,395	2,723,658	2,878,098	154,440	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Non-Discretionary Other		31,487,773	37,059,967	39,363,904	34,803,666	36,842,393	2,038,727	6%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	74,652,452	23,700,967	16,827,355	125,000	1,034,760	909,760	
Buildings	552000	16,969,162	80,274,717	145,514,920	35,880,390	45,575,962	9,695,572	
Improvements Other than Bldgs	553000	62,473,054	56,317,987	65,887,572	128,975,238	139,790,591	10,815,353	
Machinery & Equipment	554000	10,280,912	13,651,616	16,337,312	7,582,491	17,337,521	9,755,030	
Depreciation Expense	555000	1,363,428	1,410,430	1,479,151	2,231,155	2,540,295	309,140	
Controlled assets	556000	1,286,397	914,158	407,954	168,138	100,748	(67,390)	
Total Non-Discret Capital Outlay Expenditures		167,025,405	176,269,875	246,454,264	174,962,412	206,379,876	31,417,465	18%
Debt Service								
Bond Principal	561000	59,570,000	43,785,000	28,190,000	27,860,000	30,485,000	2,625,000	
Other Debt Principal	561001	2,014,417	1,958,000	2,018,000	2,472,500	2,535,500	63,000	
Interest - Bonds	561002	12,333,997	12,539,526	14,101,908	15,243,243	14,709,621	(533,622)	
Interest - Other Debt	561003	1,584,148	1,438,843	1,326,975	1,455,372	1,388,143	(67,229)	
Fiscal Agent's Fees	561005	200	-	-	-	-	-	
Issuance Costs	561006	1,058,297	1,036,140	1,085,574	-	-	-	
Total Debt Service		76,561,059	60,757,509	46,722,457	47,031,115	49,118,264	2,087,149	4%
Transfers Out								
Operating Transfer Out-Inter	571100	56,405,440	54,949,874	89,103,608	46,883,160	70,232,083	23,348,922	
Op Transfer Out-Intra	571200	129,163,379	87,139,487	83,605,980	40,782,270	47,768,471	6,986,201	
Total Transfers Out		185,568,820	142,089,360	172,709,587	87,665,430	118,000,553	30,335,123	35%
Total Expenditures		817,416,064	691,578,517	781,580,477	589,212,988	697,191,164	107,978,175	18%
Net Revenues over/(under) Expenditures		(20,227,976)	46,837,026	(33,072,133)	(14,201,841)	(18,133,643)	(3,931,802)	





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	79,871,473	85,135,037	87,590,556	88,997,375	90,910,170	1,912,795	
Property Tax Levy - Delinquent	401101	229,216	86,594	71,151	-	-	-	
TIF Prop Tax Levy - Current	401102	6,630,092	3,246,744	8,166,934	11,197,684	13,909,638	2,711,954	
TIF Prop Tax Levy - Deliquent	401103	35,787	13,439	5,028	-	-	-	
Other Taxes	401104	22,307,955	20,894,474	20,834,984	19,700,000	25,290,000	5,590,000	
Franchise Tax	401106	3,747,200	3,353,064	3,940,424	8,100,000	6,600,000	(1,500,000)	
Property Tax Backfill	401107	-	-	-	-	1,869,370	1,869,370	
Total Taxes		112,821,723	112,729,353	120,609,076	127,995,059	138,579,178	10,584,119	8%
Licenses & Permits								
Liquor Licenses	411001	156,237	174,852	180,738	136,448	136,448	-	
Cigarette Licenses	411002	9,500	10,700	12,200	9,500	9,500	-	
Plumbing Licenses	411005	2,489	2,273	2,047	300	2,500	2,200	
Building Permits	411007	1,544,733	2,029,628	1,744,818	1,587,329	1,607,379	20,050	
Plumbing Permits	411008	161,627	137,728	138,651	205,500	140,000	(65,500)	
Electrical Permits	411009	218,055	235,812	275,456	220,500	200,000	(20,500)	
Sign Permits	411010	18,158	22,208	20,829	21,000	21,000	-	
Right of Way Permits	411011	130,471	71,688	73,082	61,300	68,300	7,000	
Mechanical Permits	411012	151,790	139,830	136,452	176,000	145,000	(31,000)	
Other Licenses	411013	39,201	79,211	45,629	49,050	49,050	-	
Other Permits	411014	45,139	38,717	42,924	52,800	51,600	(1,200)	
Total Licenses & Permits		2,477,399	2,942,648	2,672,825	2,519,727	2,430,777	(88,950)	-4%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	116,040	-	-	-	-	
Federal Operating	421001	100,966,956	78,458,496	86,101,185	10,914,855	11,069,531	154,676	
Federal Capital	421003	80,140,230	49,417,155	65,406,177	84,393,947	96,306,000	11,912,053	
Sec 8 Fraud Recovery	421005	37,254	32,697	132,974	-	-	-	
Transportation Program Revenue	421006	376,998	373,045	400,065	90,954	10,000	(80,954)	
State Operating	422001	7,824,042	2,363,126	5,656,482	816,983	885,702	68,719	
State Capital	422002	7,921,625	23,526,971	22,397,798	5,251,800	11,407,500	6,155,700	
Road Use Tax	422102	11,562,027	12,000,526	12,194,470	11,556,000	11,506,000	(50,000)	
Local Govt Grants	423000	592,169	2,016,135	5,010,658	2,982,700	3,460,200	477,500	
Community Credits	423001	87,113	117,391	105,176	105,220	108,000	2,780	
Total Intergovernmental Grants		209,508,414	168,421,582	197,404,984	116,112,458	134,752,933	18,640,475	16%
Charges for Services								
Court Cost, Fees, & Charges	431001	675	34,395	700	1,500	1,500	-	
Recording Fees	431002	1,384	1,609	2,357	3,000	2,000	(1,000)	
Laboratory Fees	431003	9,105	10,060	12,181	10,000	11,000	1,000	
Zoning & Subdivision Fees	431004	103,090	112,706	65,104	46,800	46,800	-	
Sale of Maps / Publications	431005	6,799	5,523	5,838	4,786	4,286	(500)	
Printing & Duplicating of Form	431006	36,353	31,372	35,094	68,200	38,700	(29,500)	
Admin charges - City Mgr Depts	431007	27,927,103	33,279,826	33,649,689	30,769,313	32,114,846	1,345,534	
Property Assessments	431008	-	545	154,488	-	-	-	
Developer Cost Sharing	431009	5,759	5,759	-	-	-	-	
Other Charges for Services	431010	902,738	497,550	2,421,373	12,908,588	20,587,393	7,678,806	
Admin Charges - Commission Dep	431011	305,388	424,874	226,399	97,163	105,189	8,026	
Admin Charges - External	431012	1,309,399	1,339,489	1,345,840	1,182,382	1,560,394	378,012	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
FMS Environmental Svcs Charges	431013	-	841,816	612,500	600,625	612,500	11,875	
Special Police Services	431101	438,094	417,871	493,360	427,324	478,194	50,870	
Special Fire Services	431102	329,519	324,205	412,159	278,000	283,000	5,000	
Protective Inspection Fees	431103	565,645	601,765	712,672	669,000	765,000	96,000	
Burglar Alarm Line Charges	431104	125,549	137,298	138,410	100,000	122,500	22,500	
Towing Fees	431106	150,560	123,417	132,655	138,000	138,000	-	
Library User Fees - Not Fines	431201	2,727	1,968	1,501	600	600	-	
Vending Sales	431301	41,185	35,095	41,182	28,450	30,450	2,000	
Concession Sales	431302	1,639,381	1,142,392	966,092	1,415,997	1,267,389	(148,608)	
Registration Fees	431303	561,095	548,216	535,218	629,560	658,994	29,434	
Admission Fees	431305	1,296,603	1,498,584	1,221,397	1,585,687	1,860,758	275,071	
League Fees	431306	222,292	222,844	230,400	248,150	249,150	1,000	
Tournament Fees	431307	109,096	120,974	104,253	127,000	142,500	15,500	
School Fees	431308	9,186	9,407	10,113	9,900	10,100	200	
Special Fees	431309	44,378	47,338	42,529	36,100	36,100	-	
Pass Fees	431311	851,332	960,426	911,634	985,750	1,016,018	30,268	
Gift Certificate Sales	431312	(6,032)	1,595	724	-	-	-	
Will Call Fees	431313	181,190	77,929	79,410	48,098	52,907	4,809	
Advertising Income	431314	264,838	144,993	102,619	257,327	297,427	40,100	
Animal Control & Shelter Fees	431401	121,194	165,104	148,505	120,000	120,000	-	
Snow/Weed Abatements	431502	111,524	201,097	41,850	74,000	74,700	700	
Other Street Services	431504	36,248	-	-	22,712	-	(22,712)	
Inspection Fees	431601	1,020	1,585	1,676	750	1,500	750	
Waste Water - Service Charge	431700	13,198,033	13,356,754	13,759,220	14,061,782	14,022,780	(39,002)	
Waste Water - Volumetric	431701	6,145,537	5,686,111	5,839,886	6,136,946	6,281,241	144,295	
Special Waste Water Revenue	431702	23,004,233	24,410,163	22,057,971	22,500,000	22,799,350	299,350	
Contractual-Waste Wtr Trmnt	431703	2,594,838	2,611,795	2,941,593	2,987,000	3,079,644	92,644	
Hauler - Septic Waste	431705	224,898	204,279	348,893	215,000	225,000	10,000	
Waste Sludge	431706	35,585	128	-	35,000	35,000	-	
Outside Ser Area Indstry Waste	431707	50,105	20,498	16,207	45,000	45,000	-	
Shared WPC & Sewer revenue	431708	(7,550,329)	(7,548,536)	(7,548,536)	(7,774,992)	(7,614,008)	160,984	
Water Revenue - Service Charge	431800	6,029,668	6,489,410	6,794,006	7,029,465	7,225,558	196,093	
Water Revenue - Volumetric	431801	21,227,623	22,915,635	23,369,726	22,470,873	23,230,165	759,292	
Sundry Billing Receipts	431802	104,440	152,013	146,751	150,000	150,000	-	
Turning Water Off & On	431803	398,779	459,267	488,325	400,000	450,000	50,000	
Water Main Extensions	431804	92,673	114,478	93,022	95,000	95,000	-	
Hydroelectric Utility Sales	431805	-	34	-	-	-	-	
Daily Parking	431901	665,275	872,134	637,916	779,200	855,749	76,549	
Monthly Parking	431902	1,445,482	1,892,309	1,970,742	2,216,250	3,523,782	1,307,532	
Event Parking	431903	18,371	4,949	48,900	92,500	119,919	27,419	
Solid Waste Collection Fees	432001	6,015,388	6,649,711	6,946,224	7,296,040	7,799,935	503,895	
Sale of Recycleable	432002	296,285	86,739	71,522	24,500	42,900	18,400	
Recycling & Reduction Fees	432003	1,571,901	1,703,128	1,797,637	1,888,415	2,034,086	145,671	
Common Use Janitorial, Mtc,	432202	210,452	217,642	332,680	336,258	374,450	38,192	
Common Use Electric	432203	106,623	77,738	100,326	107,581	106,960	(621)	
Terminal Service	432204	111,883	50,509	131,990	32,500	32,500	-	
Customer Facility Charge	432205	471,526	469,890	515,873	456,400	478,100	21,700	
Passenger Facility Charge	432206	1,780,780	1,893,033	2,085,600	2,045,200	2,117,700	72,500	
Fuel Flowage Fee	432208	73,536	72,663	77,200	68,129	77,500	9,371	
Fuel Sales - External	432211	573,042	549,247	580,301	524,500	524,500	-	
Passenger Fares-Full Adult	432301	320,597	334,439	373,897	335,000	335,000	-	
Passenger Fares - Elder/Disab	432302	259,761	242,845	233,165	245,000	245,000	-	
Passenger Fares - Student	432303	130,764	144,773	149,449	145,000	145,000	-	
Passenger Fares - Undist	432304	-	7,651	7,852	-	-	-	
Blue Ticket	432307	46,680	39,588	42,552	40,000	40,000	-	
Storm Sewer Transportation Fee	432401	2,271,874	2,457,416	2,646,720	2,516,026	3,280,347	764,321	
Sanitary/Storm Sewer Main Ext	432402	72,513	47,149	34,058	-	-	-	
Total Charges for Services		119,703,234	130,055,209	131,951,591	140,394,333	154,848,053	14,453,720	10%
Fines & Forfeits								
Court Fines	441000	143,641	120,180	94,398	142,500	110,000	(32,500)	
Library Fines	441001	79,243	76,361	79,982	85,000	110,000	25,000	
Other Fines & Forfeits	441002	7,782,193	8,370,016	7,575,712	5,552,298	5,545,348	(6,950)	
Total Fines & Forfeits		8,005,077	8,566,556	7,750,092	5,779,798	5,765,348	(14,450)	0%
Transfers In								
Operating Transfer In - Inter	483001	56,405,440	54,949,874	89,103,608	46,883,160	70,232,083	23,348,922	
Operating Transfer In - Intra	483002	129,163,379	87,139,487	83,605,980	40,782,270	47,768,471	6,986,201	
Total Transfers In		185,568,820	142,089,360	172,709,587	87,665,430	118,000,553	30,335,123	35%
Proceeds of LT Liabilities								
Proceeds of LT Liab - Other	485000	-	-	366,330	-	-	-	
GO Bond Proceeds	485001	58,171,697	41,133,171	33,610,000	10,475,448	41,830,000	31,354,552	
Revenue Bond Proceeds	485003	6,435,000	5,830,000	12,465,000	28,602,500	28,282,500	(320,000)	
Premiums on Bonds Sold	485005	2,569,787	2,556,706	1,228,622	-	-	-	
TIF GO Bond Proceeds	485008	7,353,303	56,456,829	1,905,000	1,060,000	180,000	(880,000)	
State Revolving Fund Proceeds	485009	1,165,676	2,371,546	1,546,311	900,000	694,000	(206,000)	
Total Proceeds of LT Liabilities		75,695,463	108,348,252	51,121,263	41,037,948	70,986,500	29,948,552	73%
Other Revenue								
Interest/Div - Nonproprietary	451000	210,870	141,566	225,227	6,810	413,230	406,420	
Penalties	451001	279,371	352,552	441,759	255,000	305,000	50,000	
Gain (Loss) on Sale of Invest	451002	2,982,394	-	10,750	-	-	-	
Land Rental	461000	714,158	939,743	1,083,254	939,083	1,049,631	110,549	
Building Rental	461001	4,035,326	4,135,918	4,750,810	4,658,620	4,664,281	5,661	
Other Rental	461002	1,415,229	1,310,716	1,222,577	1,540,833	1,216,068	(324,765)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Air Rights	461005	100,708	20,792	46,845	31,990	31,990	-	
Vacating Streets & Alleys	461006	9,480	600	6,112	-	-	-	
Landing Fees	461007	2,002,825	2,350,112	1,987,313	2,041,470	2,055,220	13,750	
Hangar Rent	461008	217,668	219,300	219,500	220,476	223,262	2,786	
FBO Rent	461009	288,215	289,426	290,787	292,000	294,000	2,000	
Parking Fees	461010	3,044,827	3,259,905	3,582,104	3,454,900	3,746,000	291,100	
Concession Fees - Restaurant	461011	367,301	380,697	466,272	401,800	447,700	45,900	
Concession Fees - Car Rental	461012	1,368,067	1,461,289	1,492,179	1,403,334	1,428,517	25,183	
Concession Fee - Telephone	461013	253	-	-	250	-	(250)	
Concession Fees - Advertising	461014	60,000	60,559	72,280	60,000	72,300	12,300	
Concession Fees - Misc	461015	41,635	43,005	46,837	43,000	52,000	9,000	
Airport Future Development Res	461016	-	52,200	-	52,200	-	(52,200)	
Noise Compatibility Res	461017	52,200	38,200	-	38,200	-	(38,200)	
Apron Use Fee	461018	157,386	150,459	131,889	135,000	138,130	3,130	
Sales Tax Refunds	471000	5,761	(3,084)	-	-	-	-	
Postage / Handling	471001	2,079	2,043	2,520	1,600	2,000	400	
Contributions & Donations	471002	806,818	729,122	1,870,807	730,750	401,850	(328,900)	
Sale of Inventory	471003	259,895	307,165	337,410	324,500	327,000	2,500	
Damage Recoveries	471004	136,346	468,401	721,118	23,200	25,250	2,050	
Other Miscellaneous Revenue	471005	4,161,919	1,506,219	1,531,500	524,781	847,411	322,630	
Insurance Premiums	471006	21,237,122	21,406,498	21,926,498	22,235,626	23,760,369	1,524,743	
Cash Over (Under)	471007	(3,351)	1,267	13,721	-	-	-	
Special Assessment Charges	471008	1,885,202	801,383	1,157,902	1,833,400	672,200	(1,161,200)	
Interest / Div - Proprietary	481000	414,020	449,049	383,106	262,446	356,531	94,085	
Settlement Reimbursement	481002	-	398,236	286,768	102,362	-	(102,362)	
Capital Contributions	481003	11,687,181	8,262,570	8,955,845	1,958,328	2,088,000	129,672	
Build America interest abate	481004	727,136	708,038	653,607	606,035	576,939	(29,096)	
Sale of Fixed Assets	482001	2,677,952	1,635,533	1,035,133	133,000	133,000	-	
Total Other Revenue		61,345,995	51,879,477	54,952,428	44,310,994	45,327,879	1,016,885	2%
Total Revenues		775,126,124	725,032,437	739,171,846	565,815,748	670,691,220	104,875,473	19%
Expenditures								
Personal Services								
Regular Employees	511100	69,272,256	71,370,219	72,614,378	78,102,697	79,820,616	1,717,919	
Temporary/Seasonal Emplyees	511200	2,326,695	2,139,991	1,931,563	2,284,915	2,184,702	(100,213)	
Overtime	511300	2,709,710	2,353,126	2,645,502	2,405,197	2,567,682	162,484	
Other / Special Pays	511400	2,215,834	2,233,861	2,296,616	2,239,396	2,111,838	(127,558)	
Leave Accrual	511500	249,947	328,275	37,383	5,000	5,000	-	
Group Insurance	512100	16,859,217	16,836,988	16,488,703	17,807,712	19,212,234	1,404,523	
Social Security Contributions	512200	4,374,340	4,376,560	4,487,046	5,084,802	5,075,443	(9,359)	
Retirement Contribution	512300	8,001,490	9,783,191	10,632,589	12,492,071	12,678,926	186,855	
Unemployment Compensation	512400	310,069	203,467	187,296	5,000	5,000	-	
Workers' Compensation	512500	4,753,199	609,444	3,507,955	2,908,408	3,532,195	623,787	
Other Employee Benefits	512600	194,843	441,079	376,514	(1,112,112)	(1,277,389)	(165,276)	
Total Personal Services		111,267,599	110,676,200	115,205,544	122,223,086	125,916,248	3,693,162	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	853,248	799,776	834,301	1,873,877	748,128	(1,125,749)	
Architectural Services	521101	2,653,963	1,574,527	1,493,586	-	-	-	
Auditing / Accounting	521102	324,520	258,830	99,565	156,440	163,440	7,000	
Consulting Services	521103	412,391	239,238	232,299	61,950	81,950	20,000	
Technical/Engineering Services	521104	6,596,905	3,959,944	4,580,925	2,614,200	2,134,207	(479,993)	
Contract Labor	521105	2,570,792	(590,528)	3,664,637	4,806,416	16,557,522	11,751,106	
Health Services	521106	19,143,631	18,121,254	21,117,657	22,011,246	24,837,191	2,825,945	
Legal Services	521107	143,620	140,219	147,415	110,100	95,738	(14,363)	
Other Professional Services	521108	17,601,300	22,007,484	15,517,467	6,637,051	24,751,726	18,114,675	
Banking / Financial Services	521109	580,652	576,575	720,539	618,455	625,255	6,800	
Security Services	521110	105,347	144,908	109,109	108,826	126,676	17,850	
Management Services	521111	1,924,068	3,428,843	835,531	995,755	1,262,369	266,614	
Collection Services	521112	1,257	136	73,001	-	600	600	
Computer Hardware	522100	245,337	117,807	201,334	326,176	410,260	84,084	
Computer Software	522101	1,781,236	1,547,323	1,047,154	1,818,969	1,852,834	33,865	
IT Services - External	522102	250,750	359,202	650,388	336,674	356,858	20,184	
Radio Maintenance	522103	197,197	219,806	121,267	437,486	433,611	(3,875)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	26,540,547	12,660,919	8,233,893	1,871,464	2,542,790	671,326	
Ext Repair & Maint Svcs - FF&E	522105	72,569	482,442	431,995	759,426	633,078	(126,348)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	522,692	551,458	664,787	572,281	593,331	21,050	
Ext Rpr & Maint Svcs - Infras	522110	3,011,723	646,859	2,498,591	-	-	-	
Fiber Optic Network	523101	2,162	7,522	175	2,500	-	(2,500)	
Landfill Fees	523102	1,279,624	1,250,875	1,181,582	1,224,430	1,222,420	(2,010)	
Refuse Collection/Fees	523104	25,029	33,736	23,902	30,185	29,435	(750)	
Sewer Services	523105	54,371	24,494	22,174	55,500	30,000	(25,500)	
Steam	523106	-	-	-	2,170	2,170	-	
Telephone	523107	698,811	654,599	651,571	725,875	774,192	48,317	
Water	523108	439,390	332,847	351,689	329,950	350,250	20,300	
Rental of Equip & Vehicles	524101	481,945	441,987	321,620	216,146	457,630	241,484	
Appraisal / Record / Abstract	525100	42,147	33,043	23,082	971	971	-	
Feeding/Boarding Prisoners	525101	12,500	8,950	15,800	17,000	16,000	(1,000)	
Printing, Binding, & Duplicate	525102	327,093	363,915	519,040	295,238	285,251	(9,988)	
Other Insurance	525105	38,124	221,412	160,088	288,447	122,722	(165,725)	
Other Purchased Services	525106	410,465	100,058	83,542	1,818,350	697,164	(1,121,186)	
Ammunition, Targets, & Firearm	531100	106,015	59,271	55,507	70,439	76,484	6,046	
Animal Supplies	531101	83,002	64,793	157,615	62,100	67,953	5,853	
Awards & Recognition	531102	11,214	16,408	24,913	18,670	22,270	3,600	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Books,Periodicals,&Subscrip	531103	784,107	458,228	2,479,604	607,013	485,825	(121,188)	
Chemical Supplies	531104	4,767,669	4,974,778	4,731,590	5,191,203	5,080,153	(111,050)	
Cleaning/Janitorial Supplies	531105	192,875	177,515	204,818	169,299	158,560	(10,739)	
Computer Supplies	531106	172,454	91,039	187,048	134,809	107,384	(27,425)	
Concession Supplies	531107	315,882	342,427	358,496	2,598,496	440,054	(2,158,442)	
Engineering Supplies	531108	2,555	2,626	2,148	6,950	3,750	(3,200)	
Equip/Furniture/Fixtures	531109	1,803,961	2,916,310	4,041,937	1,710,135	1,673,222	(36,913)	
Photography Supplies	531110	10,237	8,824	4,668	20,271	8,771	(11,500)	
Lab Supplies	531111	81,660	82,423	79,673	98,400	112,500	14,100	
Landscaping Materials	531112	264,353	285,636	232,882	408,180	314,040	(94,140)	
Cost of Goods Sold	531113	350,910	271,643	210,068	466,866	236,250	(230,616)	
Miscellaneous Supplies	531114	(13,425)	19,247	217,220	46,946	2,122,068	2,075,122	
Musical Instruments	531115	4,037	3,978	1,907	2,500	2,500	-	
Office Supplies	531116	249,918	235,294	251,419	247,218	240,941	(6,277)	
Paint Supplies	531117	89,381	79,651	142,850	135,086	119,626	(15,460)	
Program Supplies	531118	183,408	282,116	197,632	261,712	731,351	469,639	
Shop Supplies	531119	384,211	428,885	456,323	367,129	464,361	97,232	
Sign & Signal Supplies	531120	229,456	202,925	72,425	153,393	151,243	(2,150)	
Street/Sewer Mat & Supplies	531121	1,305,783	1,456,765	1,268,368	1,381,766	1,381,416	(350)	
Meters	531122	236,043	570,218	518,651	617,000	798,250	181,250	
Uniforms	531123	268,197	265,811	290,327	319,622	314,176	(5,446)	
Personal Protective Gear	531124	188,452	162,112	396,012	214,955	179,465	(35,490)	
Kerosene	532102	1,572	1,521	100	1,460	1,260	(200)	
LP Gas	532103	18,951	21,031	16,288	19,910	20,085	175	
Oil	532104	41,053	78,467	142,869	121,130	122,160	1,030	
Other Fuel	532105	1,401	-	-	500	500	-	
Other Lubricants	532106	12,582	14,969	13,310	46,500	47,600	1,100	
Bldg&Grds - Parts & Materials	533100	532,751	550,335	471,806	892,920	4,377,965	3,485,045	
F,F&E - Parts & Materials	533101	1,365,893	1,428,558	1,460,813	1,443,983	1,449,054	5,071	
Veh&Roll Stk-Parts & Materials	533102	1,578,431	1,626,119	1,500,034	1,225,930	1,369,180	143,250	
Tires & Tubes	533103	70,251	63,382	73,191	108,772	83,722	(25,050)	
Runway Maintenance	533104	5,041	20,895	8,338	35,300	60,000	24,700	
Jetway Maintenance	533105	55,129	37,365	44,025	55,000	20,000	(35,000)	
HAP, Occupied Units	541100	5,222,181	5,021,850	5,639,648	4,600,000	20,927,812	16,327,812	
Moving Costs	541104	7,505	-	-	-	-	-	
Grants	541105	87,542,725	36,606,280	21,273,336	1,066,922	924,136	(142,786)	
Contribution-Other Agency	541106	20,780,032	13,608,865	18,084,934	22,796,050	8,421,844	(14,374,206)	
Operating Subsidy	541107	88,678	-	-	-	-	-	
Utility Reimbursement	541108	30	-	-	-	-	-	
Parking Discount	541109	755	-	-	-	-	-	
Transit Program	541110	311,996	282,313	326,333	90,954	10,000	(80,954)	
Animals	542100	10,986	12,400	796	11,000	6,000	(5,000)	
Closure/PostClosure Ldfll Exp	542101	10,673	4,022	(7,147)	3,000	3,000	-	
Cost of Conferences / Training	542102	641,261	684,152	680,500	850,830	888,875	38,045	
Dues & Memberships	542103	236,930	246,481	308,836	341,119	356,353	15,234	
Entertainment Expense	542104	5,731	15,125	12,066	-	1,500	1,500	
Settlement	542105	3,452,726	268,602	2,723,832	895,105	820,612	(74,493)	
Licensing Fees	542106	84,469	9,458	13,673	9,280	10,570	1,290	
Miscellaneous Costs	542107	248,493	659,615	169,624	839,173	869,378	30,205	
Postage & Freight	542108	403,990	361,132	354,870	371,635	367,630	(4,005)	
Property Tax	542109	38,203	207,545	120,404	338,050	713,810	375,760	
Recording/Filing Fees/Permits	542110	31,852	40,907	80,069	58,095	60,420	2,325	
Travel	542111	48,501	37,344	58,888	68,591	56,041	(12,550)	
Right of Way / Easement Acq	542112	390	-	385,167	-	-	-	
Talent Fee Expense	542113	5,025	5,932	1,825	1,758,810	1,900	(1,756,910)	
Bad Debt Expense	542114	235,500	1,000,075	1,578,483	-	-	-	
Total Discretionary		224,509,445	147,094,116	138,750,722	104,483,730	139,479,787	34,996,058	33%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	1,283,069	1,544,799	1,270,373	1,576,887	1,643,478	66,591	
City Fleet Services	522108	4,397,133	4,350,802	4,818,447	5,451,860	5,812,563	360,703	
Rental of Land & Bldgs	524100	3,499,970	3,329,433	3,432,088	2,963,451	2,906,686	(56,765)	
City Rental Charges - Fleet	524102	2,429,210	2,793,720	3,205,726	4,070,918	3,920,096	(150,822)	
Total Non-Discretionary - Fleet & Facilities		11,609,383	12,018,754	12,726,635	14,063,116	14,282,822	219,707	2%
Non-Discretionary Other								
City Accounting Services	521113	2,594,107	3,210,129	3,475,537	1,604,500	1,639,333	34,833	
Admin Charges - Cty Mgr depts	521114	6,791,685	10,816,255	10,798,429	8,680,019	9,343,506	663,487	
City IT Services	522109	3,303,584	3,717,270	3,561,804	1,335,135	1,526,393	191,258	
Electricity	523100	7,940,309	6,968,079	7,827,369	8,627,674	9,201,402	573,728	
Natural Gas	523103	1,214,200	1,184,481	1,633,529	1,216,475	1,495,331	278,856	
Liability Insurance	525104	1,071,983	949,645	1,201,471	1,277,515	1,335,122	57,607	
Property Insurance	525107	1,184,478	1,135,750	1,718,391	3,456,914	2,990,900	(466,014)	
Vehicle Insurance	525108	701,514	818,307	783,402	796,492	650,999	(145,493)	
Diesel Fuel	532100	3,702,448	4,543,561	4,803,168	4,427,684	5,070,610	642,925	
Gasoline	532101	2,429,183	3,102,314	2,979,552	2,708,658	2,865,798	157,140	
Total Non-Discretionary Other		30,933,490	36,445,791	38,782,653	34,131,066	36,119,393	1,988,327	6%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	74,652,452	23,700,967	16,827,355	125,000	1,034,760	909,760	
Buildings	552000	16,969,162	80,274,717	145,514,920	32,473,390	45,575,962	13,102,572	
Improvements Other than Bldgs	553000	62,473,054	56,317,987	65,887,572	128,687,238	139,500,591	10,813,353	
Machinery & Equipment	554000	10,280,912	13,651,616	16,337,312	7,196,691	15,884,821	8,688,130	
Depreciation Expense	555000	(1,773)	-	-	-	-	-	
Controlled assets	556000	1,286,397	914,158	407,954	168,138	100,748	(67,390)	
Total Non-Discret Capital Outlay Expenditures		165,660,203	174,859,445	244,975,113	168,650,457	202,096,881	33,446,425	20%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Debt Service								
Bond Principal	561000	59,570,000	43,785,000	28,190,000	27,860,000	30,485,000	2,625,000	
Other Debt Principal	561001	2,014,417	1,958,000	2,018,000	2,472,500	2,535,500	63,000	
Interest - Bonds	561002	12,333,997	12,539,526	14,101,908	15,243,243	14,709,621	(533,622)	
Interest - Other Debt	561003	1,584,148	1,438,843	1,326,975	1,455,372	1,388,143	(67,229)	
Fiscal Agent's Fees	561005	200	-	-	-	-	-	
Issuance Costs	561006	1,058,297	1,036,140	1,085,574	-	-	-	
Total Debt Service		76,561,059	60,757,509	46,722,457	47,031,115	49,118,264	2,087,149	4%
Transfers Out								
Operating Transfer Out-Inter	571100	56,405,440	54,949,874	89,103,608	46,883,160	70,232,083	23,348,922	
Op Transfer Out-Intra	571200	129,163,379	87,139,487	83,605,980	40,782,270	47,768,471	6,986,201	
Total Transfers Out		185,568,820	142,089,360	172,709,587	87,665,430	118,000,553	30,335,123	35%
Total Expenditures		806,109,998	683,941,176	769,872,711	578,247,999	685,013,949	106,765,949	18%
Net Revenues over/(under) Expenditures		(30,983,874)	41,091,261	(30,700,865)	(12,432,252)	(14,322,728)	(1,890,476)	

CEDAR RAPIDS LINN COUNTY SOLID WASTE AGENCY BUSINESS UNIT FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovermental Grants								
Federal Operating	421001	-	650,000	-	-	-	-	
State Operating	422001	96,087	89,695	204,995	85,000	55,000	(30,000)	
Total Intergovernmental Grants		96,087	739,695	204,995	85,000	55,000	(30,000)	-35%
Charges for Services								
Landfill Fees	432101	17,587,093	10,311,786	7,375,946	6,565,000	5,796,500	(768,500)	
Landfill - Methane Gas Rebate	432103	-	-	29,018	619,500	622,600	3,100	
Total Charges for Services		17,587,093	10,311,786	7,404,965	7,184,500	6,419,100	(765,400)	-11%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	28,823	71,512	65,201	50,300	68,400	18,100	
Building Rental	461001	29,200	29,200	11,475	29,200	12,200	(17,000)	
Sale of Inventory	471003	1,086,427	1,267,203	976,411	1,267,400	1,251,500	(15,900)	
Other Miscellaneous Revenue	471005	714,942	783,337	565,885	470,400	456,000	(14,400)	
Special Assessment Charges	471008	31,044	18,780	19,902	19,900	27,100	7,200	
Interest / Div - Proprietary	481000	138,929	159,549	89,770	88,700	77,000	(11,700)	
Settlement Reimbursement	481002	2,349,419	-	-	-	-	-	
Gain (Loss) on Sale of Fix Ast	482002	-	2,043	(2,106)	-	-	-	
Total Other Revenue		4,378,784	2,331,625	1,726,538	1,925,900	1,892,200	(33,700)	-2%
Total Revenues		22,061,964	13,383,106	9,336,498	9,195,400	8,366,300	(829,100)	-9%
Expenditures								
Personal Services								
Regular Employees	511100	1,522,821	1,539,952	1,756,515	1,930,576	1,970,538	39,962	
Overtime	511300	89,024	97,626	49,290	85,700	55,500	(30,200)	
Other / Special Pays	511400	(2,663)	26,564	18,644	16,300	16,800	500	
Group Insurance	512100	558,273	566,613	625,868	610,800	636,120	25,320	
Social Security Contributions	512200	120,758	125,586	136,088	155,492	156,277	785	
Retirement Contribution	512300	111,303	134,464	158,150	176,224	182,426	6,202	
Workers' Compensation	512500	95,649	98,236	73,807	82,681	81,134	(1,547)	
Other Employee Benefits	512600	17,643	18,117	20,797	23,261	23,425	164	
Total Personal Services		2,512,808	2,607,158	2,839,159	3,081,034	3,122,220	41,186	1%
Non-Personal Services								
Advertising / Marketing	521100	58,579	82,911	63,647	91,600	89,100	(2,500)	
Auditing / Accounting	521102	22,384	26,445	17,153	28,500	32,000	3,500	
Technical/Engineering Services	521104	312,583	310,217	333,287	233,000	298,100	65,100	
Contract Labor	521105	149,608	126,529	110,625	118,700	121,500	2,800	
Legal Services	521107	341,597	60,424	148,057	60,000	60,000	-	
Other Professional Services	521108	1,144,544	1,133,575	1,048,144	1,593,800	1,586,500	(7,300)	
Banking / Financial Services	521109	15,470	20,852	15,303	22,000	20,000	(2,000)	
Ext Repair & Maint Svcs - FF&E	522105	10,760	9,403	11,057	13,600	14,500	900	
Electricity	523100	49,752	45,671	56,567	65,100	65,100	-	
Natural Gas	523103	13,644	8,918	5,385	11,300	7,200	(4,100)	
Telephone	523107	15,495	16,426	17,948	17,600	20,400	2,800	
Water	523108	5,247	5,728	5,426	5,900	6,200	300	
Rental of Equip & Vehicles	524101	24,637	43,384	17,959	51,800	51,800	-	
Printing, Binding, & Duplicate	525102	361	-	186	500	500	-	
Liability Insurance	525104	22,880	22,440	22,995	24,200	20,400	(3,800)	
Property Insurance	525107	42,968	47,954	51,273	79,200	134,000	54,800	
Vehicle Insurance	525108	9,929	10,320	10,627	11,300	11,500	200	
Books,Periodicals,&Subscrip	531103	915	1,168	1,107	1,300	1,500	200	
Equip/Furniture/Fixtures	531109	30,827	27,449	21,435	30,400	20,000	(10,400)	
Miscellaneous Supplies	531114	21,054	16,951	13,666	20,900	20,800	(100)	
Office Supplies	531116	11,974	6,735	8,978	9,200	9,200	-	
Shop Supplies	531119	25,043	30,051	44,356	128,000	60,700	(67,300)	
Uniforms	531123	13,776	17,881	13,614	16,500	18,300	1,800	
Diesel Fuel	532100	401,019	466,805	423,561	466,500	472,500	6,000	
Gasoline	532101	14,092	12,068	10,843	15,000	12,300	(2,700)	
LP Gas	532103	24,500	27,412	34,600	22,800	45,100	22,300	
Oil	532104	20,860	27,722	25,361	28,000	27,000	(1,000)	
Other Lubricants	532106	7,949	3,304	7,667	7,500	5,500	(2,000)	
Bldg&Grds - Parts & Materials	533100	258,096	229,545	208,516	222,000	211,000	(11,000)	
F,F&E - Parts & Materials	533101	6,371	13,928	6,731	11,500	10,400	(1,100)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Veh&Roll Stk-Parts & Materials	533102	362,500	389,023	404,384	343,000	429,000	86,000	
Tires & Tubes	533103	21,255	25,685	28,515	35,900	31,500	(4,400)	
Closure/PostClosure Ldfll Exp	542101	3,797,884	117,597	(157,094)	(2,460,000)	597,400	3,057,400	
Cost of Conferences / Training	542102	6,571	4,719	5,576	7,700	7,500	(200)	
Dues & Memberships	542103	2,318	2,981	4,510	3,300	4,700	1,400	
Miscellaneous Costs	542107	143,724	213,091	1,307,283	211,800	219,500	7,700	
Postage & Freight	542108	699	1,213	2,591	2,300	2,500	200	
Property Tax	542109	880	880	3,027,946	1,500	8,000	6,500	
Travel	542111	15,313	12,347	9,672	18,800	18,800	-	
Total Non-Personal Services		7,428,057	3,619,753	7,389,456	1,572,000	4,772,000	3,200,000	204%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	-	3,407,000	-	(3,407,000)	
Improvements Other than Bldgs	553000	-	-	-	288,000	290,000	2,000	
Machinery & Equipment	554000	-	-	-	385,800	1,452,700	1,066,900	
Depreciation Expense	555000	1,365,201	1,410,430	1,479,151	2,231,155	2,540,295	309,140	
Total Non-Discret Capital Outlay Exp		1,365,201	1,410,430	1,479,151	6,311,955	4,282,995	(2,028,960)	-32%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		11,306,066	7,637,341	11,707,766	10,964,989	12,177,215	1,212,226	11%
Net Revenues over/(under) Expenditures		10,755,898	5,745,765	(2,371,268)	(1,769,589)	(3,810,915)	(2,041,326)	

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.

City of Cedar Rapids General Fund Departments

Public Safety

- Police Department
- Fire Department
- Building Services Department
- Building Demolition

Public Works and Development

- Public Works Department
- Street Lighting
- School Crossing Guards
- Bridge Maintenance
- Community Development Department
- Development Services Department

Parks and Recreation

- Parks and Recreation Department

Administrative

- Information Technology Department
- Finance Department
- Purchasing Department
- Human Resources Department
- Attorney Department
- City Manager Department
- Council and Mayor Department
- City Clerk Department

Other

- Library Department
- Contingent
- Civil Rights Department
- Gateway Maintenance
- Downtown District
- Capital Replacement
- Pooled Revenues
- Dam Operations
- Investment Earnings
- Memorial Department
- Agricultural Lands
- Band

General Fund Highlights

As in FY 2014, the FY 2015 general fund budget is balanced, meaning revenue sources equal expenditures.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	116,424,331	110,416,209	112,721,325	2,305,116	2.1%
Expenditures					
Personal Services	73,039,639	77,510,061	80,181,533	2,671,472	
Discretionary	13,599,527	13,610,238	13,846,896	236,659	
Fleet & Facilities	6,783,694	8,089,360	8,034,276	(55,083)	
Non-Discretionary	15,063,027	9,510,421	8,779,270	(731,151)	
Capital Outlay	746,780	771,130	819,880	48,750	
Debt	-	-	-	-	
Transfers Out	5,907,170	925,000	1,059,469	134,469	
	115,139,837	110,416,209	112,721,325	2,305,116	2.1%
Net	1,284,495	-	-	-	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
916.98	901.99	12.50	914.49	(2.49)

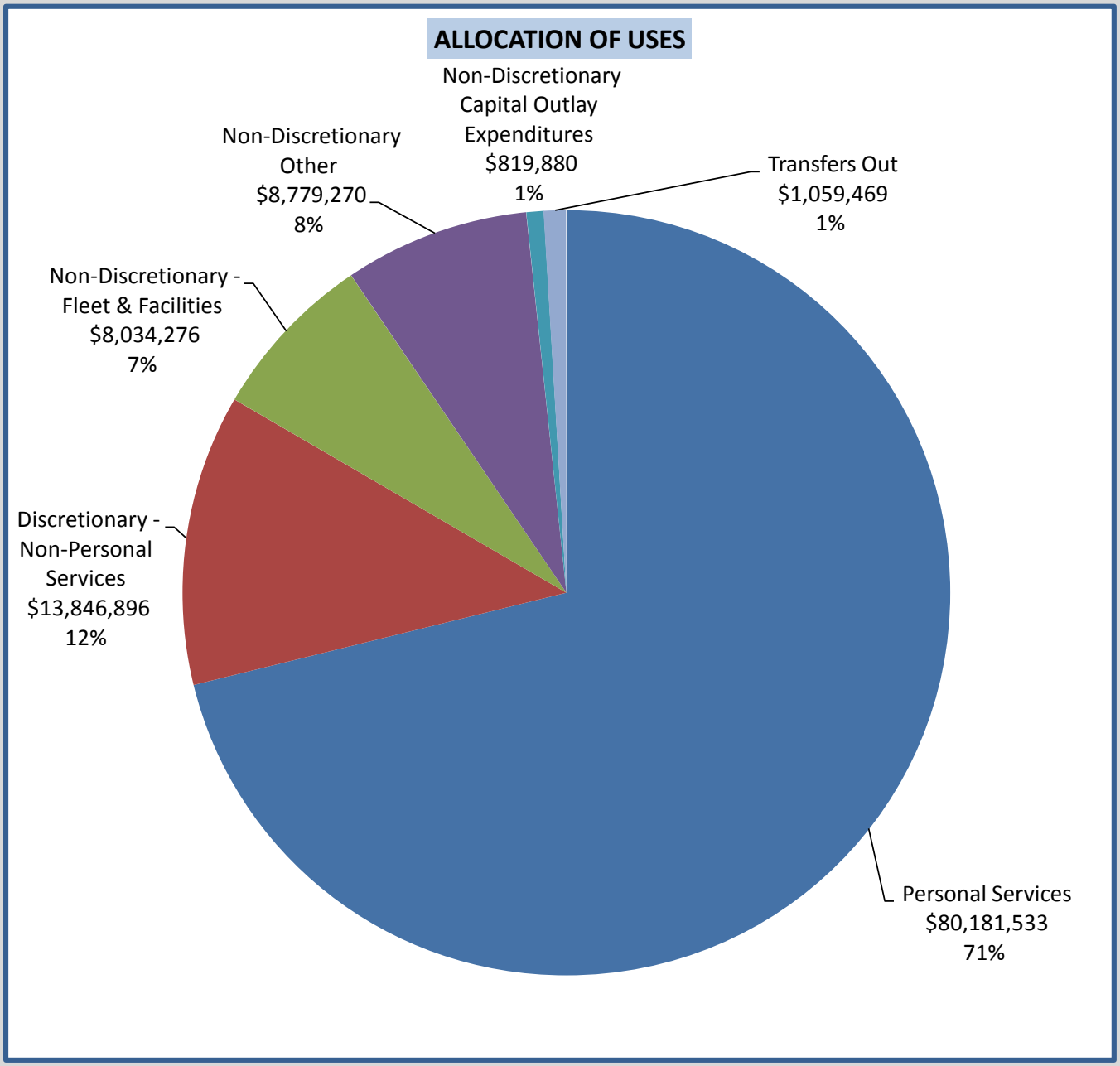
The FY 2015 FTE count decreased by 2.49 FTEs to 914.49 FTEs. Changes are detailed in department sections.

Expenditures

The total FY 2015 general fund expenditure budget is $112.7M. Expenditures increased $2.3M from the FY 2014 budget. The largest expenditures relate to public safety, public works, park and recreational activities, library, and information technology.

	Fund	FY 2015 Expenditure Budget	% of General Fund Budget
Police	101	33,898,659	30%
Public Works	101	20,220,781	18%
Fire	101	18,364,166	16%
Parks and Recreation	101	8,961,862	8%
Library	151	5,728,368	5%
Information Technology	101	5,128,228	5%
Finance Department	101	4,318,642	4%
Building Services	101	3,160,979	3%
Street Lighting	101	1,937,546	2%
City Manager	101	1,839,757	2%
Human Resources	101	1,569,905	1%
Memorial	120	1,202,137	1%
Community Development	101	1,138,052	1%
Development Services	101	1,014,489	1%
Contingent	101	793,678	1%
Attorney	101	771,870	1%
Council & Mayor	101	581,084	1%
City Clerk	101	546,173	< than 1%
Civil Rights	101	471,086	< than 1%
Purchasing	101	461,241	< than 1%
Downtown	101	189,800	< than 1%
Capital Replacement	101	120,000	< than 1%
Band	110	99,788	< than 1%
Bridge Maintenance	101	70,050	< than 1%
School Crossing Guards	101	62,830	< than 1%
Building Demolition	101	43,200	< than 1%
Ag Lands	130	16,956	< than 1%
Gateway Maintenance	101	10,000	< than 1%
Total General Fund		112,721,325	100%

The chart below details the FY 2015 budget by major object of expenditure for the general fund.



Personal Services

The largest general fund expense of $80M are the personal service costs for the services provided by general fund departments. Personal service costs account for 71% of the general fund budget. For the FY 2015 budget, 69% of the personal service cost is wages and 31% is benefits. The FY 2015 budget includes a $1.56M reduction in personal services for anticipated vacancies during the year.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)
Personal Services						
Wages	48,410,137	49,894,844	50,601,884	54,045,384	55,288,027	1,242,643
Benefits	20,003,399	21,438,514	22,437,755	23,464,677	24,889,788	1,425,111
	68,413,536	71,333,357	73,039,639	77,510,061	80,177,815	2,667,754

The FY 2015 budget includes an increase in the City's contribution to the Municipal Fire and Police Retirement System of Iowa (MFPRSI) from 30.12% to 30.41% or by $249K to $7.2M. Also included is an increase of $840K to $11.8M for health insurance. Included in the budget are supplemental funding increases for Police ($51K) and Fire ($12K) overtime.

Discretionary

The five largest discretionary non-personal service expenses make up 50% of the discretionary budget. These expenses are shown below.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)
Discretionary						
Other Professional Services	5,846,552	2,901,578	2,444,167	2,601,924	2,507,822	(94,101)
Computer Software	1,304,198	1,206,285	715,111	1,397,859	1,417,524	19,665
Street Materials	1,152,986	1,209,229	1,153,520	1,217,958	1,217,958	-
Chemical Supplies	550,178	626,136	964,856	884,513	878,813	(5,700)
Contribution-Other Agency	597,296	552,292	677,321	930,702	889,830	(40,872)
	9,451,209	6,495,520	5,954,974	7,032,954	6,911,946	(121,008)

These expenses are mainly associated with the following costs:

- Other Professional Services – Services provided for traffic enforcement cameras, city newsletter, services for information technology
- Computer Software – Information Technology, Finance, and Library software maintenance costs
- Chemical Supplies – Road salt and sand for winter weather events
- Street Materials – Asphalt, concrete, etc.
- Contribution – Other Agency – Combination of contributions to Fleet Services for Parks and Recreation capital equipment not eligible for bonding, Council and City Manager determined contributions, and school crossing guards

Note - Joint Communication charges to the Police and Fire Departments were moved from the discretionary account other professional services to the non-discretionary account admin charges – city manager depts in FY 2012. This expense is reflected in actuals under other professional services for FY 2011.

Included in discretionary changes for FY 2015 are reallocations of budget between departments for copying/printing costs and discretionary spending for the City Manager Department communications division. Such changes have no net effect on the general fund, so to avoid repeat commentary these changes are excluded from the "Highlight of Budget Changes" on department pages.

Non-Discretionary

The largest non-discretionary non-personal service expenses are shown below.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)
Non-Discretionary						
Facility Maintenance and Building Rental	2,052,208	2,480,949	3,093,501	3,301,527	3,220,804	(80,723)
Fleet Services and Fleet Lease	3,469,470	3,555,466	3,690,193	4,787,833	4,813,473	25,640
Admin Charges - City Manager Departments	2,197,244	5,896,057	5,833,105	3,121,135	3,143,453	22,318
Electricity	2,417,358	2,256,811	2,477,478	2,696,933	2,803,644	106,711
Property, Liability, and Vehicle Insurance	1,102,292	1,038,969	888,206	2,174,192	1,278,692	(895,500)
Fuel	1,152,838	1,284,309	1,350,288	1,277,966	1,293,598	15,632
	12,391,409	16,512,562	17,332,771	17,359,586	16,553,664	(805,922)

These expenses are associated with the following costs:

- Facility maintenance and facility building rental charges, Ladd Library building rental, City Hall employee parking, Library employee parking, information technology offsite data storage building rental charge
- Fleet services and fleet lease charges
- Admin charges – Contribution from the Police and Fire Departments to fund the Joint Communications Department
- Electricity associated with street lighting and facilities
- Property, vehicle, and liability insurance
- Unleaded, diesel, and E-85 fuel

Beginning in FY 2015, departments that occupy the City Services Center will pay a building rental charge based on the space occupied. The rental charge will fund facility maintenance and repairs. In FY 2015, the facility maintenance and building rental charge to the general fund is decreasing, so to avoid repeat commentary, the financial change is excluded from the "Highlight of Budget Changes" on department pages.

$91K of the net increase in electricity is for the Library Department.

In FY 2014, the City flood insurance expense was budgeted to the general fund. In FY 2015, the flood insurance expense was allocated to the departments directly associated with the expense. The general fund budget decreased in FY 2015 since most of the facilities affected are not related to general fund departments.

Capital Equipment

Included in the budget is $736K that will be allocated to departments for capital equipment purchases to be funded with property tax revenue. The approved items include:

- Fire Department - $222K
  - Includes: Fire Fighting Turnout Gear, Self-Contained Breathing Apparatus and Spare Bottles, Cardiac Monitor, Thermal Imaging Camera, Panasonic Toughbook (including Dock and Mounting Hardware), Fire Hose, Boat Motor and Controls

Capital Equipment (continued)

- Human Resources Department - $16,700
  - Includes: Portacount Machine, Hearing Booth
- Information Technology Department - $185K
  - Includes: Firewall – Citywide, Servers – Citywide, Test/Develop Storage – Citywide, Test/Develop Hosts – Citywide
- Parks and Recreation Department - $27,850
  - Includes: Adjustable Grader, Confined Space Entry Kit, Generator, Dump Truck Tarp System, Propane Hammer, CAT Thumb Attachment, Root Grapple
- Police Department - $86,500
  - Includes: Ballistic Vests, Rifle Ballistic Blanket & First Responder Ballistic Blanket, Ballistic Shields, Ballistic Shin Guards, Body Armor
- Public Works Department - $166,080
  - Includes: Mud Jack Pump and Trailer, Traffic Counters, Concrete Quick Saw, Utility Locate, Mower, Medium Chain Saw, Mobile Traffic Speed Control Humps, GPS Handheld Asset Device, Hydro Seeder, Large Chain Saw, Snow Blower, Wood Chipper With Winch, Toughbook Laptop, Equipment and furniture

Included is $32K for Joint Communications to purchase 3rd floor security cameras and storage and audio/visual equipment, as the Police and Fire Departments fund 100% of the Joint Communications Department. Also, included in the budget is $84K for aquatics capital equipment to be funded with prior year pool local option sales tax revenue.

Transfer Out

FY 2015 transfers out include:

- $250K for economic development
- $250K for veterans stadium projects (includes $100K from Veterans Memorial)
- $75K for capital project fund building demolitions
- $484K to fund enterprise deficits

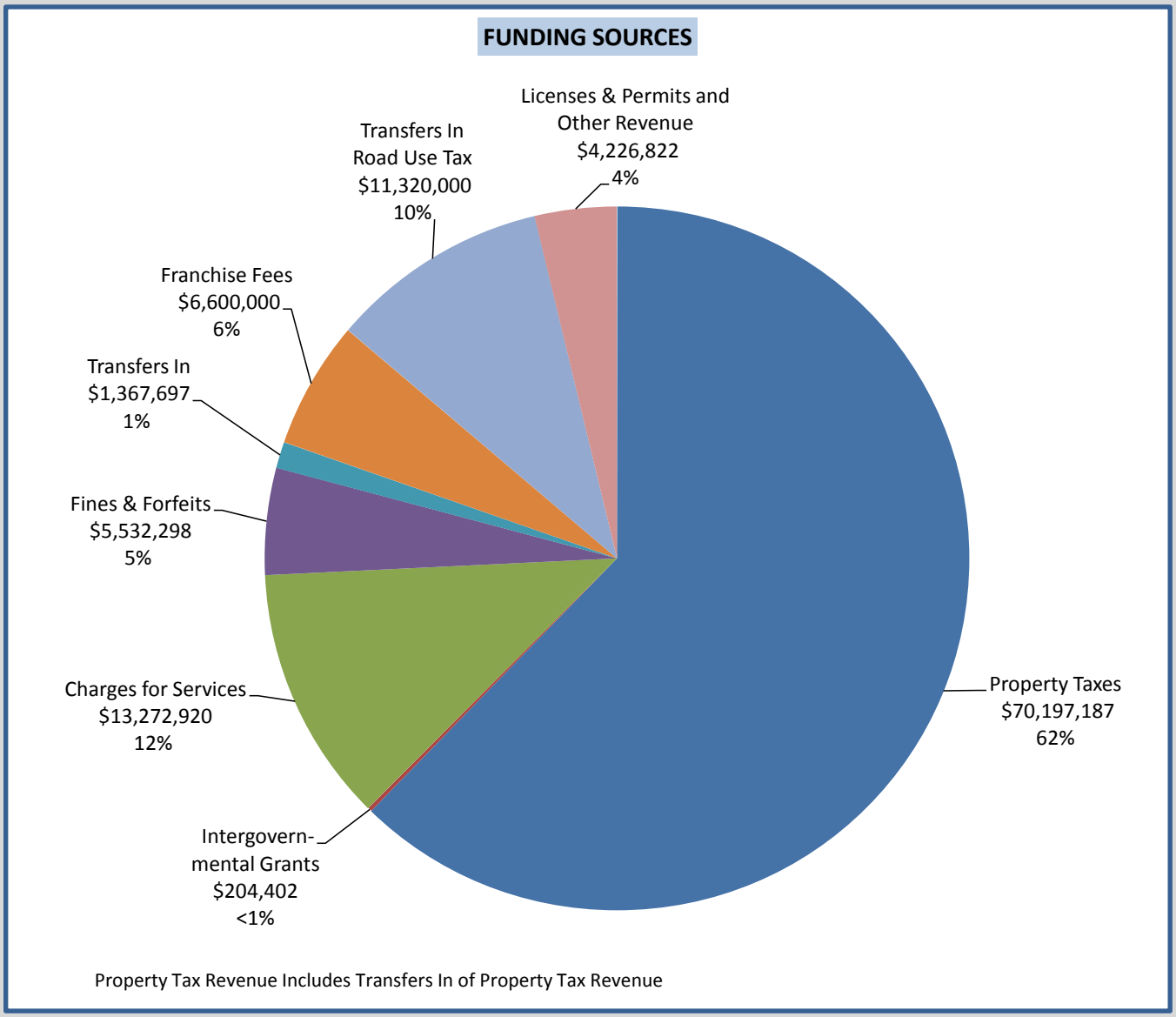
Other Expenditure Changes

The following changes were made to balance the budget:

- Decrease of $90K to $350K for City Manager and Council discretionary spending in contingent
- Decrease of $90K to $10K for gateway maintenance to maintain existing signs

Revenues

General fund revenue is increasing 2% or $2.3M to $112.7M in FY 2015. The chart below highlights the FY 2015 general fund budget by major revenue source.



Taxes

The **taxes** category in financial reports includes property taxes, the state backfill for property tax, and franchise fees. General fund property tax revenue is increasing $971K to $49.7M due to taxable valuations and an increase in the residential rollback. $1M is budgeted in the general fund for the state property tax backfill.

Property tax revenue and the state's backfill for property tax that will be received directly to the general fund are as follows:

Levy	Tax Levy Rate Per $1000 of Valuation	FY 2015 Revenue	FY 2015 Backfill
Regular general 8.10 levy	$ 8.10000	$ 47,529,645	$ 958,114
Liability, property, and self-insurance costs levy	0.14882	873,255	17,603
Band levy	0.01667	97,817	1,971
Memorial building levy	0.20082	1,178,383	23,754
Ag land levy		16,956	
Total		**$ 49,696,056**	**$ 1,001,442**

Property tax revenue from these levies and the state's backfill for property tax relating to these levies are recorded to trust and agency funds. The majority of this revenue is transferred to the general fund.

Levy	Tax Levy Rate Per $1000 of Valuation	FY 2015 Revenue	FY 2015 Backfill
Police and fire retirement levy	0.80000	$ 4,694,286	$ 94,629
FICA & IPERS levy	0.75997	4,459,396	89,894
Other employee benefits levy	1.74601	10,245,338	206,528

Franchise fees are decreasing $1.5M to $6.6M based on actual history and an error in MidAmerican's original estimate of revenue. The budget includes:

- 2% gas franchise fee ($1.2M)
- 2% utility franchise fee ($3.9M)
- 5% cable franchise fee ($1.5M)

Licenses and Permits

The **licenses and permits** category includes a variety of licenses and permits such as building, plumbing, electrical, and mechanical permits and liquor licenses. The FY 2015 revenue budget is decreasing $88K to $2.4M as budget was reallocated to other categories based on historical information.

Intergovernmental Grants

Intergovernmental grants are federal, state, or local funding sources. Revenue is decreasing $151K to $204K mainly due to a decrease in the associated flood expense or an accounting change to move flood activity to the flood fund.

Charges for Services

Charges for services include a variety of revenue sources such as parks and recreation fees, fire services and inspection fees, animal control fees, and internal charges from general fund departments to enterprise or internal service fund departments. Overall revenue is increasing $1M to $13M mainly due to internal charges between departments and projected amphitheater revenue.

Revenue from internal charges 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.

Fines and Forfeits

Fines and forfeits include fines from areas such as police and library. Total fines and forfeit revenue in FY 2015 is decreasing slightly based on historical information. Included in the budget is $4.7M for traffic enforcement camera revenue. This revenue is offset by $1.7M in expenditures for the third party administrator. The FY 2015 net proceeds to the Police Department are $3M, which is unchanged from FY 2014.

Transfers In

The main sources of **transfers in** include property tax revenue from trust and agency funds and road use tax revenue from the road use tax special revenue fund. FY 2015 includes $19.5M of property tax revenue and $11.3M of road use tax revenue. These transfers will be from FY 2015 revenue, not prior year revenue.

Included in transfers is cost sharing between funds for expenses. This 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 budget are excluded from the "Highlight of Budget Changes" on department pages.

Other Revenue

Other revenue includes revenue sources such as land rental and the sale of fixed assets. Revenue in this category is increasing by $698K to $1.8M in FY 2015. This is mainly due to projected interest and amphitheater revenue.

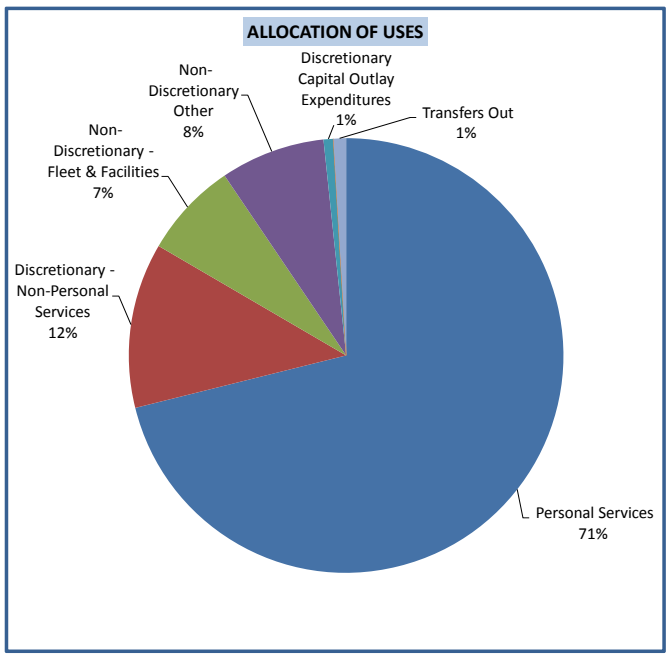
General Fund Reserves

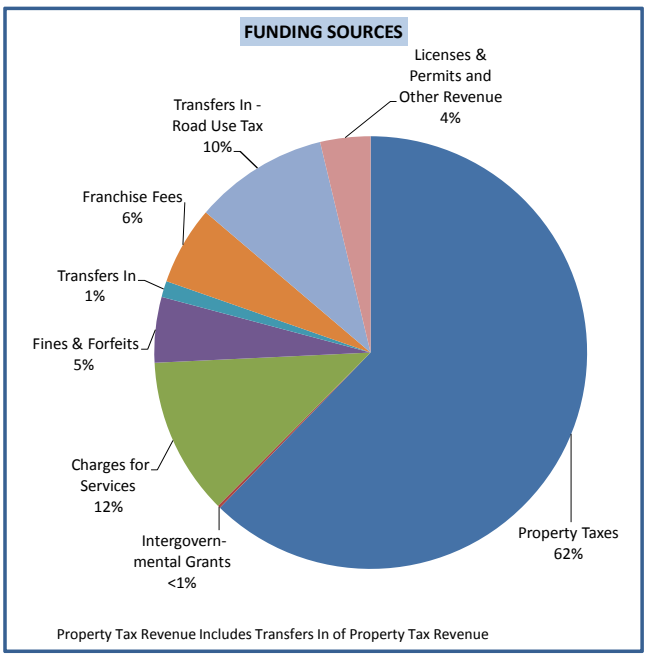
The City of Cedar Rapids maintains prudent general fund balances, which protect the City's financial integrity. At this time, City staff project the City's unassigned general fund balance on June 30, 2014 will be 31.6% ($35.6M) of FY 2015 annual operating budget of $112.7M. The City will need to maintain its prudence in use of the general fund reserves due the flood fund currently having a $25.8M deficit balance (last year deficit was $54.2M). The majority of this deficit is due to the timing of reimbursements from the State for CDBG and FEMA project worksheets, but $11.5M relates to costs already incurred by the City that FEMA has denied funding. The City is currently going through the appeal process for these projects, but if the City's appeals are denied this deficit will need to be funded by future debt issuance. In addition, the City has received second appeal denials that currently are estimated at $6.5M and the City will need to look at other funding sources ranging from use of state program funding, flood local option sales tax funds, or issuance of general obligation bonds.

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 general fund. The subsidy is the amount of support from such funding sources 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.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	44,250,620	47,303,513	48,086,273	48,724,563	49,696,056	971,493	
Property Tax Levy - Delinquent	401101	124,472	47,517	39,374	-	-	-	
Franchise Tax	401106	3,747,200	3,353,064	3,940,424	8,100,000	6,600,000	(1,500,000)	
Property Tax Backfill	401107	-	-	-	-	1,001,442	1,001,442	
Total Taxes		48,122,291	50,704,094	52,066,071	56,824,563	57,297,498	472,935	1%
Licenses & Permits								
Liquor Licenses	411001	156,237	174,852	180,738	136,448	136,448	-	
Cigarette Licenses	411002	9,500	10,700	12,200	9,500	9,500	-	
Plumbing Licenses	411005	2,489	2,273	2,047	300	2,500	2,200	
Building Permits	411007	1,544,733	2,029,628	1,744,818	1,587,329	1,607,379	20,050	
Plumbing Permits	411008	161,627	137,728	138,651	205,500	140,000	(65,500)	
Electrical Permits	411009	218,055	235,812	275,456	220,500	200,000	(20,500)	
Sign Permits	411010	18,158	22,208	20,829	21,000	21,000	-	
Right of Way Permits	411011	130,471	71,688	73,082	61,300	68,300	7,000	
Mechanical Permits	411012	151,790	139,830	136,452	176,000	145,000	(31,000)	
Other Licenses	411013	25,501	29,381	37,929	24,050	24,050	-	
Other Permits	411014	43,490	36,207	34,784	44,000	44,000	-	
Total Licenses & Permits		2,462,050	2,890,308	2,656,985	2,485,927	2,398,177	(87,750)	-4%
Intergovernmental Grants								
Federal Operating	421001	392,762	300,173	179,468	191,471	-	(191,471)	
State Operating	422001	83,632	98,476	32,702	77,588	80,702	3,114	
Local Govt Grants	423000	80,476	8,877	94,473	51,200	83,700	32,500	
Community Credits	423001	27,713	41,682	24,089	35,220	40,000	4,780	
Total Intergovernmental Grants		584,583	449,209	330,732	355,479	204,402	(151,077)	-42%
Charges for Services								
Court Cost, Fees, & Charges	431001	675	34,201	700	1,500	1,500	-	
Recording Fees	431002	1,987	1,609	2,357	3,000	2,000	(1,000)	
Zoning & Subdivision Fees	431004	45,170	46,638	42,930	46,800	46,800	-	
Sale of Maps / Publications	431005	6,534	5,318	5,638	4,786	4,286	(500)	
Printing & Duplicating of Form	431006	36,296	31,364	35,094	68,200	38,700	(29,500)	
Admin charges - City Mgr Depts	431007	11,817,160	13,557,631	13,604,116	7,789,759	8,231,639	441,880	
Property Assessments	431008	-	545	-	-	-	-	
Other Charges for Services	431010	91,736	152,128	168,703	97,574	161,574	64,000	
Admin Charges - Commission Dep	431011	150,528	162,537	174,924	97,163	105,189	8,026	
Admin Charges - External	431012	622,209	613,188	543,042	588,154	639,741	51,587	
FMS Environmental Svcs Charges	431013	-	30	-	-	-	-	
Special Police Services	431101	108,879	90,467	133,820	73,424	105,424	32,000	
Special Fire Services	431102	324,263	319,272	399,771	278,000	278,000	-	
Protective Inspection Fees	431103	565,645	601,765	712,672	669,000	765,000	96,000	
Burglar Alarm Line Charges	431104	125,549	137,298	138,410	100,000	122,500	22,500	
Towing Fees	431106	150,560	123,417	132,655	138,000	138,000	-	
Library User Fees - Not Fines	431201	2,727	1,968	1,501	600	600	-	
Vending Sales	431301	29,209	25,647	33,511	24,450	26,450	2,000	
Concession Sales	431302	290,409	390,704	286,911	372,852	592,338	219,486	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Registration Fees	431303	462,908	449,899	441,642	486,060	512,544	26,484	
Admission Fees	431305	374,848	423,888	336,580	434,237	470,200	35,963	
League Fees	431306	70,025	84,759	91,857	82,000	82,000	-	
Tournament Fees	431307	21,897	30,522	11,791	23,000	23,000	-	
School Fees	431308	576	62	768	-	-	-	
Special Fees	431309	39,221	41,141	37,663	32,950	32,950	-	
Pass Fees	431311	428,703	504,515	466,223	490,250	515,518	25,268	
Gift Certificate Sales	431312	(7,265)	467	(515)	-	-	-	
Advertising Income	431314	12,750	59,250	44,500	108,827	166,327	57,500	
Animal Control & Shelter Fees	431401	120,054	164,604	148,505	120,000	120,000	-	
Snow/Weed Abatements	431502	111,524	91,697	41,850	74,000	74,700	700	
Other Street Services	431504	32,164	-	-	22,712	-	(22,712)	
Inspection Fees	431601	1,020	1,585	1,676	750	1,500	750	
Event Parking	431903	-	-	-	-	14,440	14,440	
Sale of Recycleable	432002	34,739	36,914	17,909	-	-	-	
Total Charges for Services		16,072,702	18,185,028	18,057,202	12,228,048	13,272,920	1,044,872	9%
Fines & Forfeits								
Court Fines	441000	145,864	120,210	94,398	142,500	110,000	(32,500)	
Library Fines	441001	79,243	76,361	79,982	85,000	110,000	25,000	
Other Fines & Forfeits	441002	7,630,730	8,152,776	7,361,460	5,312,298	5,312,298	-	
Total Fines & Forfeits		7,855,837	8,349,346	7,535,840	5,539,798	5,532,298	(7,500)	0%
Transfers In								
Operating Transfer In - Inter	483001	30,573,043	31,113,969	31,152,885	31,851,323	32,187,386	336,062	
Operating Transfer In - Intra	483002	3,349,786	3,778,326	3,823,264	-	-	-	
Total Transfers In		33,922,829	34,892,295	34,976,149	31,851,323	32,187,386	336,062	1%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	100,000	-	-	-	-	
Total Proceeds of LT Liabilities		-	100,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	56,146	(26,478)	18,274	-	376,000	376,000	
Penalties	451001	1,620	1,800	1,770	-	-	-	
Gain (Loss) on Sale of Invest	451002	400,500	-	3,099	-	-	-	
Land Rental	461000	120,078	147,167	134,148	131,770	131,770	-	
Building Rental	461001	134,399	78,801	88,782	95,900	248,364	152,464	
Other Rental	461002	104,469	107,748	112,889	112,000	112,000	-	
Air Rights	461005	1,551	763	15,121	-	-	-	
Vacating Streets & Alleys	461006	9,480	600	6,112	-	-	-	
Landing Fees	461007	-	(3)	-	-	-	-	
Sales Tax Refunds	471000	1	4	-	-	-	-	
Postage / Handling	471001	60	13	9	-	-	-	
Contributions & Donations	471002	35,825	82,758	57,117	541,750	286,850	(254,900)	
Sale of Inventory	471003	26,423	22,389	19,781	21,400	13,000	(8,400)	
Damage Recoveries	471004	29,767	28,140	43,403	14,200	16,250	2,050	
Other Miscellaneous Revenue	471005	97,212	106,577	112,278	52,150	481,211	429,061	
Insurance Premiums	471006	40	-	(40)	-	-	-	
Cash Over (Under)	471007	(2,188)	538	490	-	-	-	
Special Assessment Charges	471008	-	-	-	41,900	43,200	1,300	
Settlement Reimbursement	481002	-	1	-	-	-	-	
Capital Contributions	481003	32,464	-	-	-	-	-	
Sale of Fixed Assets	482001	198,651	384,333	188,121	120,000	120,000	-	
Total Other Revenue		1,246,496	935,151	801,352	1,131,070	1,828,645	697,575	62%
Total Revenues		110,266,787	116,505,431	116,424,331	110,416,209	112,721,325	2,305,116	2%
Expenditures								
Personal Services								
Regular Employees	511100	44,499,333	45,690,386	46,381,307	49,997,509	51,400,822	1,403,313	
Temporary/Seasonal Emplyees	511200	1,445,766	1,529,972	1,320,832	1,529,016	1,491,762	(37,254)	
Overtime	511300	1,139,634	1,251,043	1,469,096	1,217,006	1,327,920	110,914	
Other / Special Pays	511400	1,325,404	1,423,443	1,430,649	1,301,853	1,279,270	(22,583)	
Leave Accrual	511500	205,882	145,081	71,050	-	-	-	
Group Insurance	512100	10,502,626	10,328,243	10,040,140	10,933,641	11,774,330	840,690	
Social Security Contributions	512200	2,148,346	2,199,942	2,239,048	2,560,981	2,617,787	56,806	
Retirement Contribution	512300	6,173,568	7,567,399	8,214,326	9,688,141	9,918,668	230,527	
Unemployment Compensation	512400	169,546	133,623	142,680	-	-	-	
Workers' Compensation	512500	858,029	952,095	1,581,651	1,395,899	1,740,784	344,885	
Other Employee Benefits	512600	(54,597)	112,130	148,860	(1,113,985)	(1,369,810)	(255,826)	
Total Personal Services		68,413,536	71,333,357	73,039,639	77,510,061	80,181,533	2,671,472	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	58,783	113,781	171,437	99,848	174,651	74,803	
Auditing / Accounting	521102	117,490	122,120	92,115	135,290	135,290	-	
Consulting Services	521103	25,156	64,409	41,356	12,450	12,450	-	
Technical/Engineering Services	521104	46,576	56,782	99,905	65,217	65,217	-	
Contract Labor	521105	236,738	238,093	248,851	355,182	519,965	164,784	
Health Services	521106	397,861	374,028	338,011	329,185	325,685	(3,500)	
Legal Services	521107	35,272	18,333	104,545	13,250	18,888	5,638	
Other Professional Services	521108	5,846,552	2,901,578	2,444,167	2,601,924	2,507,822	(94,101)	
Banking / Financial Services	521109	244,663	277,483	308,379	304,100	308,100	4,000	
Security Services	521110	6,457	8,495	22,118	10,066	9,916	(150)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Management Services	521111	-	-	-	-	50,850	50,850	
Collection Services	521112	101	-	72,967	-	600	600	
Computer Hardware	522100	233,180	112,796	77,638	235,786	247,870	12,084	
Computer Software	522101	1,304,198	1,206,285	715,111	1,397,859	1,417,524	19,665	
IT Services - External	522102	163,088	201,157	264,641	198,424	219,958	21,534	
Radio Maintenance	522103	1,003	23,112	29,225	14,100	11,425	(2,675)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	245,343	267,723	228,686	219,040	358,310	139,270	
Ext Repair & Maint Svcs - FF&E	522105	70,877	68,718	65,398	112,446	96,898	(15,548)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	65,863	55,651	32,124	4,421	10,221	5,800	
Ext Rpr & Maint Svcs - Infras	522110	-	16	104	-	-	-	
Fiber Optic Network	523101	259	5,518	175	-	-	-	
Landfill Fees	523102	84,190	106,088	99,730	78,630	101,480	22,850	
Refuse Collection/Fees	523104	2,059	3,542	4,308	4,985	5,435	450	
Sewer Services	523105	113	715	504	-	-	-	
Telephone	523107	484,753	476,798	417,076	426,118	423,790	(2,328)	
Water	523108	-	1,059	-	900	-	(900)	
Rental of Equip & Vehicles	524101	28,912	26,863	58,389	30,568	255,106	224,538	
Appraisal / Record / Abstract	525100	679	-	-	971	971	-	
Feeding/Boarding Prisoners	525101	12,500	8,950	15,800	17,000	16,000	(1,000)	
Printing, Binding, & Duplicate	525102	169,944	125,561	194,457	137,818	139,531	1,712	
Other Insurance	525105	6,872	7,091	5,006	76,507	105,222	28,715	
Other Purchased Services	525106	12,607	20,756	16,416	21,200	20,250	(950)	
Ammunition, Targets, & Firearm	531100	66,904	59,271	55,391	68,739	74,784	6,046	
Animal Supplies	531101	62,928	57,454	54,667	47,600	52,800	5,200	
Awards & Recognition	531102	8,215	14,644	16,433	16,400	19,400	3,000	
Books,Periodicals,&Subscrip	531103	61,979	37,015	30,047	50,595	48,735	(1,860)	
Chemical Supplies	531104	550,178	626,136	964,856	884,513	878,813	(5,700)	
Cleaning/Janitorial Supplies	531105	42,139	39,188	35,759	55,209	50,754	(4,455)	
Computer Supplies	531106	109,193	64,530	38,050	100,889	80,414	(20,475)	
Concession Supplies	531107	153,919	182,603	158,364	168,500	244,854	76,354	
Engineering Supplies	531108	1,076	309	1,150	5,200	2,000	(3,200)	
Equip/Furniture/Fixtures	531109	530,426	480,665	619,343	407,885	415,947	8,062	
Photography Supplies	531110	9,321	7,506	3,113	17,271	5,271	(12,000)	
Lab Supplies	531111	647	1,489	897	7,400	16,500	9,100	
Landscaping Materials	531112	53,085	33,306	41,379	145,880	55,740	(90,140)	
Cost of Goods Sold	531113	12,957	15,492	9,733	11,000	11,000	-	
Miscellaneous Supplies	531114	15,035	14,108	4,015	38,266	22,659	(15,607)	
Musical Instruments	531115	2,047	3,978	1,907	2,500	2,500	-	
Office Supplies	531116	148,332	157,904	164,405	153,918	157,878	3,960	
Paint Supplies	531117	65,500	61,445	42,842	99,786	85,026	(14,760)	
Program Supplies	531118	121,987	181,879	126,035	133,958	139,783	5,825	
Shop Supplies	531119	81,000	73,031	91,070	62,304	78,736	16,432	
Sign & Signal Supplies	531120	120,910	155,620	58,757	126,823	127,073	250	
Street/Sewer Mat & Supplies	531121	1,152,986	1,209,229	1,153,520	1,217,958	1,217,958	-	
Meters	531122	-	-	332	-	-	-	
Uniforms	531123	144,493	163,477	145,810	184,856	183,760	(1,096)	
Personal Protective Gear	531124	63,071	55,411	300,041	100,980	81,780	(19,200)	
Kerosene	532102	22	706	18	-	-	-	
LP Gas	532103	5,307	10,071	4,688	4,525	5,525	1,000	
Oil	532104	2,015	2,022	2,083	1,630	2,660	1,030	
Other Fuel	532105	864	-	-	-	-	-	
Other Lubricants	532106	1,871	1,342	1,792	1,550	2,650	1,100	
Bldg&Grds - Parts & Materials	533100	63,214	69,021	88,707	97,277	91,472	(5,805)	
F,F&E - Parts & Materials	533101	100,585	93,218	82,514	77,108	99,329	22,221	
Veh&Roll Stk-Parts & Materials	533102	61,888	73,656	78,499	15,102	19,602	4,500	
Tires & Tubes	533103	38	887	136	610	1,060	450	
Grants	541105	-	69,769	103,223	-	-	-	
Contribution-Other Agency	541106	597,296	552,292	677,321	930,702	889,830	(40,872)	
Utility Reimbursement	541108	30	-	-	-	-	-	
Animals	542100	-	9,180	225	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	360	-	-	-	-	
Cost of Conferences / Training	542102	344,168	408,996	382,395	525,723	540,168	14,445	
Dues & Memberships	542103	104,408	132,136	120,378	166,309	172,493	6,184	
Entertainment Expense	542104	5,576	8,737	12,042	-	1,500	1,500	
Settlement	542105	1,665	1,662	6,291	3,000	3,000	-	
Licensing Fees	542106	3,630	6,263	7,694	2,730	3,520	790	
Miscellaneous Costs	542107	7,793	14,160	8,057	644,594	275,288	(369,306)	
Postage & Freight	542108	90,633	94,772	72,519	73,155	71,550	(1,605)	
Property Tax	542109	304	70,005	79,170	-	-	-	
Recording/Filing Fees/Permits	542110	9,558	17,652	37,873	12,670	13,020	350	
Travel	542111	29,431	21,175	18,566	39,941	38,741	(1,200)	
Right of Way / Easement Acq	542112	390	-	-	-	-	-	
Talent Fee Expense	542113	5,025	5,932	1,825	1,900	1,900	-	
Bad Debt Expense	542114	235,500	1,000,075	1,526,953	-	-	-	
Total Discretionary		15,151,631	13,253,278	13,599,527	13,610,238	13,846,896	236,659	2%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	592,797	998,330	855,562	1,051,688	1,155,940	104,252	
City Fleet Services	522108	2,098,962	1,928,411	2,163,121	2,798,645	2,949,734	151,088	
Rental of Land & Bldgs	524100	1,459,410	1,482,619	2,237,940	2,249,839	2,064,864	(184,975)	
City Rental Charges - Fleet	524102	1,370,508	1,627,054	1,527,072	1,989,188	1,863,739	(125,449)	
Total Non-Discretionary - Fleet & Facilities		5,521,677	6,036,415	6,783,694	8,089,360	8,034,276	(55,083)	-1%
Non-Discretionary Other								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Accounting Services	521113	1,415,696	1,721,128	1,885,028	49,700	50,694	994	
Admin Charges - Cty Mgr depts	521114	2,197,244	5,896,057	5,833,105	3,121,135	3,143,453	22,318	
City IT Services	522109	2,333,788	2,602,323	2,475,476	8,376	8,023	(354)	
Electricity	523100	2,417,358	2,256,811	2,477,478	2,696,933	2,803,644	106,711	
Natural Gas	523103	150,916	104,778	153,447	182,118	201,166	19,048	
Liability Insurance	525104	560,162	512,009	501,140	593,470	600,070	6,600	
Property Insurance	525107	186,431	115,088	142,650	1,258,279	366,862	(891,417)	
Vehicle Insurance	525108	355,699	411,872	244,416	322,443	311,760	(10,683)	
Diesel Fuel	532100	486,878	540,364	570,141	516,102	571,679	55,577	
Gasoline	532101	665,960	743,945	780,148	761,864	721,919	(39,945)	
Total Non-Discretionary Other		10,770,132	14,904,375	15,063,027	9,510,421	8,779,270	(731,151)	-8%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	205,720	87,940	-	-	-	
Improvements Other than Bldgs	553000	-	-	154,186	-	-	-	
Machinery & Equipment	554000	803,225	572,750	298,915	755,130	810,630	55,500	
Controlled assets	556000	443,009	590,880	205,739	16,000	9,250	(6,750)	
Total Non-Discret Capital Outlay Expenditures		1,246,234	1,369,350	746,780	771,130	819,880	48,750	6%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	4,895,496	4,534,081	2,083,906	925,000	1,059,469	134,469	
Op Transfer Out-Intra	571200	3,349,786	3,778,326	3,823,264	-	-	-	
Total Transfers Out		8,245,282	8,312,407	5,907,170	925,000	1,059,469	134,469	15%
Total Expenditures		109,348,493	115,209,183	115,139,837	110,416,209	112,721,325	2,305,116	2%
Net Revenues over/(under) Expenditures		918,294	1,296,249	1,284,495	-	-	-	

PUBLIC SAFETY

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 for 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 twice the national average at 78% of dogs and 40% of cats being adopted or returned to their owners. The national rate for dogs is 25% and 24% for cats.
- Animal Control receives approximately 30,000 calls for service and information annually.
- Patrol units cover 73.1 miles with 1,342 miles of paved streets and were dispatched to 126,949 calls for service during calendar year 2012. In calendar year 2013, calls for service are up 4.75% and self-initiated calls are up 3.24%. Currently arrests are up 11.2% and in 2012 the case closure rate was 89% (above national average.)

Recent Accomplishments

- Converted 70% of training and quartermaster records to a new tracking software (October 2013).
- Operation of shared records management system with Linn County Sheriff's office (February 2013).
- Implementation of the Safe-CR program (calendar 2013).
- The success of the gun seizure/gun violence initiative has seized 77 guns out of the City of Cedar Rapids from January 1, 2013 to October 1, 2013.
- The new county wide radio system in coming on line (90% complete as of December 2013).

Future Challenges & Opportunities

- Keeping up with rapid changes in technology.
- Ensuring the success of the Safe-CR program.
- Building improvements to the Police Department to increase security and protection of employees working at the police department.
- Transition to the new Animal Control & Care Facility.
- The multi-jurisdictional effort to upgrade the police outdoor firing range.

Goals, Objectives, Measures

City Goal – Increase neighborhood safety				
Department Goal	Keeping up with rapid changes in technology by outfitting each patrol car with an arbitrator camera.			
Department Objective	Install cameras to enhance officer safety, reduce liability, enhance training, and enhance officer performance and professionalism.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Patrol cars equipped with arbitrator cameras	100%	69%	75%	100%

City Goal – Increase neighborhood safety				
Department Goal	Send all command staff to leadership development training			
Department Objective	To develop a comprehensive, uniform set of written directives in order to make informed management decisions, to develop or improve our department's relationship with the community, to reduce department liability, and to ensure the agency is ready to address natural or man-made disasters.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Attain CALEA accreditation	100%	50%	75%	100%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	9,309,198	8,619,765	8,848,072	228,307	2.6%
Expenditures					
Personal Services	23,433,358	24,969,001	25,935,406	966,405	
Discretionary	3,495,669	2,850,227	2,799,227	(51,000)	
Fleet & Facilities	1,445,652	1,771,958	1,646,132	(125,827)	
Non-Discretionary	5,039,459	3,316,349	3,517,895	201,546	
Capital Outlay	53,929	-	-	-	
Debt	-	-	-	-	
Transfers Out	1,214	-	-	-	
	33,469,281	32,907,536	33,898,659	991,123	3.0%
Net	(24,160,083)	(24,287,771)	(25,050,588)	(762,817)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
243.00	243.00	0.00	243.00	0.00

Highlight of Budget Changes

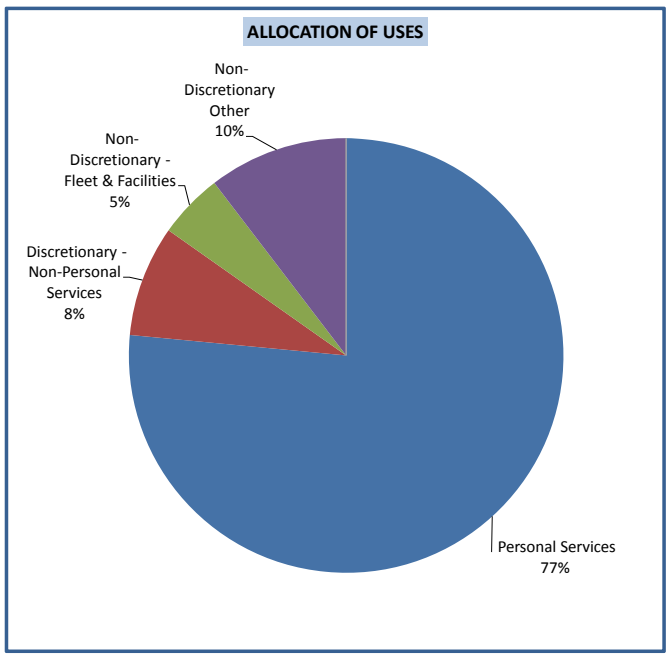
Revenues

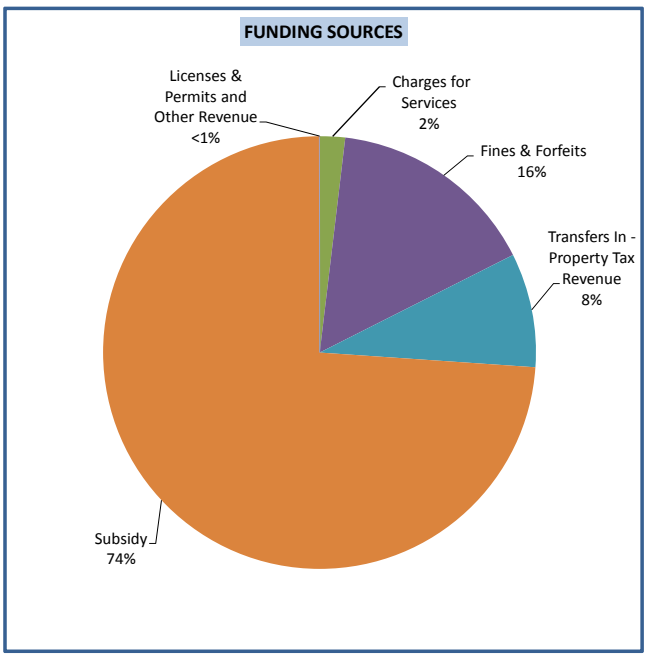
Property tax revenue allocated to the Police Department from the police and fire retirement property tax levy increased by $68K to $2.73M. Included in transfers is $50K from the Transit Department for security at the Ground Transportation Center and $110K from 90% flood LOST to fund flood insurance expenses. 100% of the traffic enforcement camera revenue is recorded to the Police Department. FY 2015 traffic enforcement camera revenue remains unchanged from FY 2014 at $4.7M (the revenue does not account for the expense of the service provided). The net proceeds to the Police Department are $3M.

Expenditures

A funding increase of $51K for overtime is included in the personal service budget. The amount was based on the percentage increase for wages in bargaining contracts. The City's contribution for the Municipal Fire and Police Retirement System of Iowa is increasing from 30.12% to 30.41% for FY 2015. This is an increased expense for the City of $155K to $4.4M for the Police Department portion. $50K of the department's discretionary budget was reallocated to contingent for special duty police.

The decrease in fleet rental charges of $165K is the result of changing the life of a squad car from 3 to 4 years which lowers the annual lease rate. The increase of $21K to $2.3M budgeted under admin charges – city manager departments is the Police Department's share for funding of the Joint Communications Department as Joint Communications is funded 100% by the general fund under the Fire and Police Departments.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Licenses	411013	35	50	10	-	-	-	
Other Permits	411014	-	3,210	3,295	-	-	-	
Total Licenses & Permits		35	3,260	3,305	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	260,243	75,567	133,758	-	-	-	
Total Intergovernmental Grants		260,243	75,567	133,758	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	16,479	10	-	-	-	
Printing & Duplicating of Form	431006	22,440	21,315	24,243	58,000	26,000	(32,000)	
Admin charges - City Mgr Depts	431007	270	-	-	-	-	-	
Admin Charges - External	431012	68,842	139,283	148,238	146,425	131,425	(15,000)	
Special Police Services	431101	108,879	90,467	133,820	73,424	105,424	32,000	
Burglar Alarm Line Charges	431104	125,549	137,298	138,410	100,000	122,500	22,500	
Towing Fees	431106	150,560	123,417	132,655	138,000	138,000	-	
Admission Fees	431305	910	-	35	-	-	-	
Animal Control & Shelter Fees	431401	120,054	164,604	148,505	120,000	120,000	-	
Sale of Recycleable	432002	-	1,231	1,755	-	-	-	
Total Charges for Services		597,504	694,095	727,671	635,849	643,349	7,500	1%
Fines & Forfeits								
Court Fines	441000	-	-	201	-	-	-	
Other Fines & Forfeits	441002	7,392,085	7,148,626	5,855,210	5,310,723	5,310,723	-	
Total Fines & Forfeits		7,392,085	7,148,626	5,855,411	5,310,723	5,310,723	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,630,590	2,751,130	2,586,790	2,663,193	2,891,500	228,307	
Operating Transfer In - Intra	483002	47,181	6,326	-	-	-	-	
Total Transfers In		2,677,771	2,757,457	2,586,790	2,663,193	2,891,500	228,307	9%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	322	23	-	-	-	-	
Contributions & Donations	471002	-	1,000	-	-	-	-	
Sale of Inventory	471003	-	427	-	-	-	-	
Damage Recoveries	471004	5,893	1,196	-	-	-	-	
Other Miscellaneous Revenue	471005	2,712	2,726	2,302	10,000	2,500	(7,500)	
Insurance Premiums	471006	-	-	(40)	-	-	-	
Cash Over (Under)	471007	(40)	85	1	-	-	-	
Capital Contributions	481003	32,464	-	-	-	-	-	
Sale of Fixed Assets	482001	429	429	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Other Revenue		41,780	5,886	2,263	10,000	2,500	(7,500)	-75%
Total Revenues		10,969,418	10,684,890	9,309,198	8,619,765	8,848,072	228,307	3%
Expenditures								
Personal Services								
Regular Employees	511100	14,534,136	14,911,683	15,186,550	16,114,634	16,529,749	415,115	
Temporary/Seasonal Emplyees	511200	-	-	1,670	-	-	-	
Overtime	511300	429,448	472,945	539,816	381,713	433,213	51,500	
Other / Special Pays	511400	330,973	426,822	353,289	340,734	361,760	21,026	
Leave Accrual	511500	72,088	16,253	80,866	-	-	-	
Group Insurance	512100	3,267,688	3,152,947	3,065,207	3,226,009	3,538,460	312,451	
Social Security Contributions	512200	290,071	293,547	305,927	363,230	365,650	2,420	
Retirement Contribution	512300	2,890,068	3,505,344	3,806,600	4,456,027	4,616,916	160,889	
Unemployment Compensation	512400	2,554	10,504	4,917	-	-	-	
Workers' Compensation	512500	19,931	10,472	14,084	57,968	59,837	1,869	
Other Employee Benefits	512600	62,597	66,369	74,434	28,686	29,821	1,135	
Total Personal Services		21,899,555	22,866,886	23,433,358	24,969,001	25,935,406	966,405	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	622	1,290	2,680	6,482	3,700	(2,782)	
Consulting Services	521103	-	-	8,503	-	-	-	
Contract Labor	521105	774	-	-	-	-	-	
Health Services	521106	198,559	227,948	212,745	200,400	200,400	-	
Legal Services	521107	50	-	5,638	-	5,638	5,638	
Other Professional Services	521108	4,750,611	2,215,911	2,128,977	1,807,761	1,759,473	(48,288)	
Banking / Financial Services	521109	468	633	627	-	-	-	
Security Services	521110	545	1,205	516	916	916	-	
Collection Services	521112	13	-	72,950	-	-	-	
Computer Hardware	522100	53,042	35,601	45,956	30,066	43,500	13,434	
Computer Software	522101	15,150	13,887	44,541	10,340	45,200	34,860	
IT Services - External	522102	32,283	27,062	13,600	6,000	12,000	6,000	
Radio Maintenance	522103	-	135	-	3,500	3,500	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	23,664	26,870	18,027	26,000	19,000	(7,000)	
Ext Repair & Maint Svcs - FF&E	522105	3,528	2,316	7,924	25,044	9,400	(15,644)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	24,004	7,379	7,882	-	8,000	8,000	
Fiber Optic Network	523101	-	801	-	-	-	-	
Landfill Fees	523102	45	271	9	-	-	-	
Refuse Collection/Fees	523104	-	26	394	3,110	1,860	(1,250)	
Telephone	523107	123,217	121,354	127,217	84,756	84,756	-	
Water	523108	-	-	-	900	-	(900)	
Rental of Equip & Vehicles	524101	132	80	(208)	-	100	100	
Appraisal / Record / Abstract	525100	29	-	-	-	-	-	
Feeding/Boarding Prisoners	525101	12,500	8,950	15,800	17,000	16,000	(1,000)	
Printing, Binding, & Duplicate	525102	24,280	19,733	18,730	36,257	20,525	(15,732)	
Ammunition, Targets, & Firearm	531100	66,904	59,271	55,391	67,739	73,784	6,046	
Animal Supplies	531101	55,361	49,829	45,982	40,200	45,400	5,200	
Awards & Recognition	531102	5,671	8,369	5,701	7,100	7,100	-	
Books,Periodicals,&Subscrip	531103	10,891	11,494	5,205	12,006	8,596	(3,410)	
Chemical Supplies	531104	83	-	-	2,500	-	(2,500)	
Cleaning/Janitorial Supplies	531105	17,658	12,471	10,324	18,340	18,340	-	
Computer Supplies	531106	10,603	7,318	2,519	16,560	5,200	(11,360)	
Equip/Furniture/Fixtures	531109	167,270	131,207	104,701	88,042	88,042	-	
Photography Supplies	531110	9,080	6,295	1,246	12,700	2,200	(10,500)	
Lab Supplies	531111	647	1,489	897	7,400	16,500	9,100	
Miscellaneous Supplies	531114	8,090	9,556	1,249	18,822	3,415	(15,407)	
Office Supplies	531116	27,888	30,696	32,076	23,700	33,850	10,150	
Paint Supplies	531117	4	-	12	-	1,500	1,500	
Program Supplies	531118	2,364	9,570	1,541	-	2,000	2,000	
Shop Supplies	531119	1,655	9,102	29,584	5,034	7,600	2,566	
Sign & Signal Supplies	531120	2	1,494	465	250	-	(250)	
Uniforms	531123	89,327	108,604	109,868	106,105	111,350	5,245	
Personal Protective Gear	531124	37,071	7,552	221,524	33,000	12,800	(20,200)	
LP Gas	532103	-	4,670	804	-	1,000	1,000	
Bldg&Grds - Parts & Materials	533100	4,446	746	696	5,000	5,000	-	
F,F&E - Parts & Materials	533101	2,252	2,393	2,547	3,500	3,400	(100)	
Veh&Roll Stk-Parts & Materials	533102	1,527	3,004	1,443	-	2,200	2,200	
Utility Reimbursement	541108	30	-	-	-	-	-	
Cost of Conferences / Training	542102	95,857	121,901	108,994	104,888	103,388	(1,500)	
Dues & Memberships	542103	2,283	2,390	2,890	3,301	3,836	535	
Entertainment Expense	542104	-	-	9,006	-	1,500	1,500	
Licensing Fees	542106	700	1,020	2,625	130	530	400	
Miscellaneous Costs	542107	1,623	2,643	1,137	5,918	268	(5,650)	
Postage & Freight	542108	10,412	9,693	3,854	7,460	5,460	(2,000)	
Recording/Filing Fees/Permits	542110	16	600	100	-	-	-	
Travel	542111	33	232	261	2,000	1,000	(1,000)	
Bad Debt Expense	542114	-	75	525	-	-	-	
Total Discretionary		5,893,263	3,325,135	3,495,669	2,850,227	2,799,227	(51,000)	-2%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	265,960	496,517	467,011	477,500	492,000	14,500	
City Fleet Services	522108	359,445	415,656	491,524	482,392	507,342	24,950	
Rental of Land & Bldgs	524100	21,680	21,259	22,636	24,147	24,147	-	
City Rental Charges - Fleet	524102	703,324	783,885	464,481	787,920	622,643	(165,277)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Non-Discretionary - Fleet & Facilities		1,350,409	1,717,317	1,445,652	1,771,958	1,646,132	(125,827)	-7%
Non-Discretionary Other								
City Accounting Services	521113	349,634	447,049	508,506	-	-	-	
Admin Charges - Cty Mgr depts	521114	624,892	3,147,048	2,969,923	2,317,226	2,338,090	20,864	
City IT Services	522109	508,101	667,519	621,103	-	-	-	
Electricity	523100	156,379	101,567	123,119	157,000	187,000	30,000	
Natural Gas	523103	38,784	29,206	36,766	42,900	72,900	30,000	
Liability Insurance	525104	193,889	175,966	174,266	193,150	207,909	14,759	
Property Insurance	525107	25,894	26,848	22,098	25,421	139,542	114,121	
Vehicle Insurance	525108	87,765	105,196	78,458	84,881	100,656	15,775	
Diesel Fuel	532100	1,956	2,944	4,392	2,611	2,891	280	
Gasoline	532101	425,234	472,779	500,827	493,160	468,907	(24,253)	
Total Non-Discretionary Other		2,412,528	5,176,122	5,039,459	3,316,349	3,517,895	201,546	6%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	222,012	108,616	22,787	-	-	-	
Controlled assets	556000	39,696	171,092	31,142	-	-	-	
Total Non-Discret Capital Outlay Expenditures		261,708	279,708	53,929	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	553,388	113,011	1,214	-	-	-	
Op Transfer Out-Intra	571200	47,181	6,326	-	-	-	-	
Total Transfers Out		600,569	119,337	1,214	-	-	-	0%
Total Expenditures		32,418,032	33,484,506	33,469,281	32,907,536	33,898,659	991,123	3%
Net Revenues over/(under) Expenditures		(21,448,613)	(22,799,615)	(24,160,083)	(24,287,771)	(25,050,588)	(762,817)	

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 EMS (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 provides 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 **Administrative** 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 2012 was $2,947,008. However, the total value of properties that had a fire incident was $39,402,068, demonstrating that the Fire Department preserved over $36M of property value by efficient and effective fire response.
- The Fire Department, which services 72.1 square miles, responded to 10,277 incidents calendar 2012, conducted fire inspections at over 6,000 businesses and industries, investigated 91 fires, and presented fire prevention and life safety information to 11,344 adults and children.

Recent Accomplishments

- All firefighters and captains were trained in driver/operator training. Currently finalizing testing and certification of all personnel (September 2013).
- Construction, completion, and moving into the new Central Fire Station (September 2013).
- Completed the transition of all emergency medical technicians and paramedics to national Emergency Medication Service certification standards (July 2013).

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.
- Develop and implement an officer development program to increase the knowledge, skills, and abilities of our Captains, Battalion Chiefs, and Command Staff Officers upon promotion into new positions.

Goals, Objectives, Measures

City Goal – Increase neighborhood safety				
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 target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percentage of total emergency response calls from dispatch to arrival on scene with a response time of five minutes or less	90%	58.9%	65%	70%

City Goal – Increase neighborhood safety				
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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percentage of fires contained to the room or object of origin	40%	63.8%	65%	68%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	2,431,488	2,493,062	2,551,303	58,241	2.3%
Expenditures					
Personal Services	14,846,290	15,448,109	15,936,301	488,191	
Discretionary	402,298	441,138	440,138	(1,000)	
Fleet & Facilities	499,502	691,198	814,111	122,913	
Non-Discretionary	1,984,568	1,089,476	1,173,617	84,141	
Capital Outlay	121,421	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	17,854,079	17,669,920	18,364,166	694,246	3.9%
Net	(15,422,591)	(15,176,858)	(15,812,863)	(636,005)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
148.54	148.54	0.00	148.54	0.00

Highlight of Budget Changes

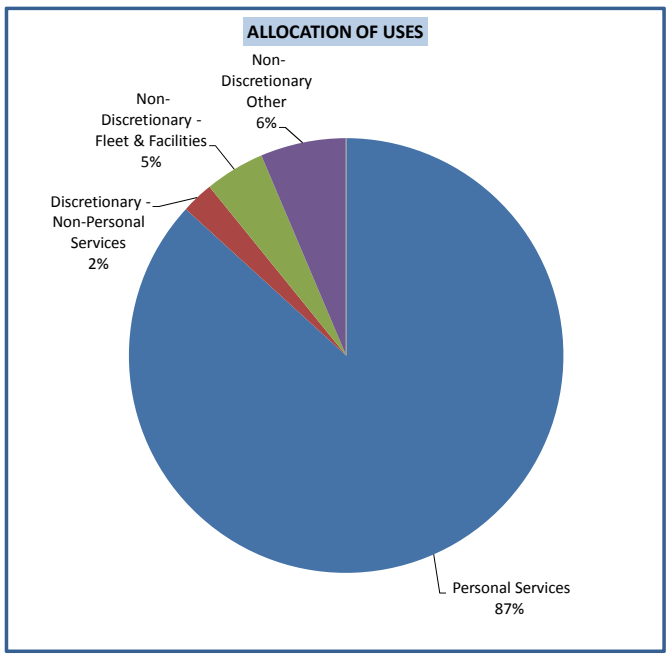
Revenues

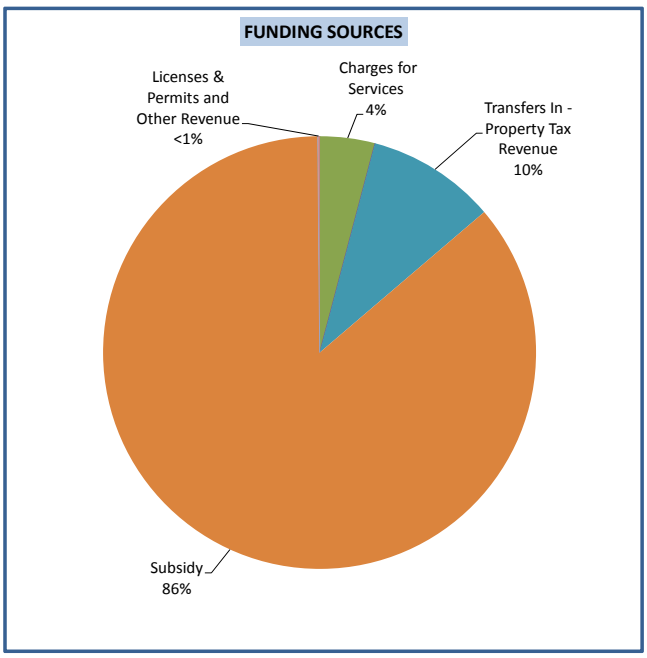
Property tax revenue allocated to the Fire Department from the police and fire retirement property tax levy increased by $58K to $1.77M.

Expenditures

Adjustments were made within the department seasonal category based on department needs with no net effect on the department FTE count. A funding increase of $12K for overtime is included in the personal service budget. The amount was based on the percentage increase for wages in bargaining contracts. The City's contribution for the Municipal Fire and Police Retirement System of Iowa is increasing from 30.12% to 30.41% for FY 2015. This is an increased expense for the City of $94K to $2.8M for the Fire Department portion.

The increase of $7K to $779K budgeted under admin charges – city manager departments is the Fire Department's share for funding of the Joint Communications Department as Joint Communications is funded 100% by the general fund under the Fire and Police Departments.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Licenses	411013	360	-	4,000	-	-	-	
Other Permits	411014	-	1,050	-	-	-	-	
Total Licenses & Permits		360	1,050	4,000	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	132,519	224,606	-	-	-	-	
State Operating	422001	(2,006)	-	-	-	-	-	
Total Intergovernmental Grants		130,513	224,606	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	449	127	60	330	330	-	
Printing & Duplicating of Form	431006	580	646	500	500	500	-	
Admin Charges - External	431012	38,050	30,750	8,303	-	-	-	
Special Fire Services	431102	324,263	319,272	399,771	278,000	278,000	-	
Protective Inspection Fees	431103	349,106	460,794	393,343	480,000	480,000	-	
Total Charges for Services		712,448	811,589	801,976	758,830	758,830	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,821,063	1,560,806	1,618,605	1,709,232	1,767,473	58,241	
Total Transfers In		1,821,063	1,560,806	1,618,605	1,709,232	1,767,473	58,241	3%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	0	-	-	-	
Sale of Inventory	471003	22	1,217	1,768	-	-	-	
Damage Recoveries	471004	-	-	54	-	-	-	
Other Miscellaneous Revenue	471005	4,436	2,264	5,084	25,000	25,000	-	
Total Other Revenue		4,458	3,481	6,907	25,000	25,000	-	0%
Total Revenues		2,668,842	2,601,531	2,431,488	2,493,062	2,551,303	58,241	2%
Expenditures								
Personal Services								
Regular Employees	511100	8,524,394	8,876,072	9,061,963	9,357,436	9,518,265	160,829	
Temporary/Seasonal Emplyees	511200	4,558	-	600	16,204	16,848	644	
Overtime	511300	354,133	407,439	510,385	428,206	441,052	12,846	
Other / Special Pays	511400	507,851	549,808	494,411	513,816	511,640	(2,176)	
Leave Accrual	511500	139	(15,755)	43,325	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Group Insurance	512100	2,160,656	2,151,031	2,130,300	2,177,087	2,404,144	227,057	
Social Security Contributions	512200	122,540	131,015	140,630	160,250	158,819	(1,431)	
Retirement Contribution	512300	1,732,149	2,255,351	2,426,667	2,763,072	2,852,305	89,233	
Unemployment Compensation	512400	7,408	2,717	-	-	-	-	
Workers' Compensation	512500	405	26	1,777	768	1,540	772	
Other Employee Benefits	512600	23,354	36,493	36,232	31,270	31,688	417	
Total Personal Services		13,437,586	14,394,198	14,846,290	15,448,109	15,936,301	488,191	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,047	273	1,024	505	505	-	
Consulting Services	521103	(16)	716	91	250	250	-	
Contract Labor	521105	-	567	3,744	-	-	-	
Health Services	521106	139,301	66,734	62,849	55,000	55,000	-	
Legal Services	521107	-	57	-	-	-	-	
Other Professional Services	521108	841,767	28,267	27,949	46,000	45,000	(1,000)	
Security Services	521110	175	145	70	-	-	-	
Computer Hardware	522100	100	-	141	150	150	-	
Computer Software	522101	1,120	7,277	1,431	500	500	-	
IT Services - External	522102	6,027	9,014	9,079	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	4,117	6,303	5,895	10,000	10,000	-	
Ext Repair & Maint Svcs - FF&E	522105	8,554	10,548	15,372	6,750	6,750	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	37,970	47,184	21,838	-	-	-	
Fiber Optic Network	523101	259	1,671	16	-	-	-	
Landfill Fees	523102	15	81	-	-	-	-	
Telephone	523107	15,658	13,643	19,470	30,960	30,960	-	
Rental of Equip & Vehicles	524101	-	961	25	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	7,117	6,839	6,174	2,530	7,530	5,000	
Ammunition, Targets, & Firearm	531100	-	-	-	1,000	1,000	-	
Animal Supplies	531101	1,198	645	491	600	600	-	
Awards & Recognition	531102	1,454	1,896	1,190	800	800	-	
Books,Periodicals,&Subscrip	531103	6,425	6,072	4,887	4,529	4,529	-	
Cleaning/Janitorial Supplies	531105	2,559	1,336	246	8,000	1,000	(7,000)	
Computer Supplies	531106	2,344	2,535	3,114	14,909	14,909	-	
Equip/Furniture/Fixtures	531109	36,762	100,917	36,333	36,739	36,739	-	
Photography Supplies	531110	126	14	-	291	291	-	
Cost of Goods Sold	531113	-	1,014	1,475	-	-	-	
Miscellaneous Supplies	531114	1,901	2,009	476	14,500	14,500	-	
Office Supplies	531116	9,626	11,729	9,769	5,981	7,981	2,000	
Paint Supplies	531117	-	5	71	-	-	-	
Program Supplies	531118	12,676	28,937	13,662	22,000	22,000	-	
Shop Supplies	531119	1,493	2,988	2,700	1,500	1,500	-	
Sign & Signal Supplies	531120	-	78	-	-	-	-	
Uniforms	531123	35,134	39,483	23,372	50,000	50,000	-	
Personal Protective Gear	531124	6,631	22,828	29,894	38,000	38,000	-	
LP Gas	532103	107	206	178	-	-	-	
Oil	532104	88	33	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	2,569	1,772	2,318	9,480	9,480	-	
F,F&E - Parts & Materials	533101	6,315	5,755	6,440	10,000	10,000	-	
Veh&Roll Stk-Parts & Materials	533102	16	-	-	-	-	-	
Contribution-Other Agency	541106	-	-	3,226	-	-	-	
Cost of Conferences / Training	542102	48,036	55,396	65,190	60,000	60,000	-	
Dues & Memberships	542103	3,401	2,833	2,711	2,910	2,910	-	
Entertainment Expense	542104	-	2,589	-	-	-	-	
Licensing Fees	542106	-	30	30	-	-	-	
Miscellaneous Costs	542107	23	-	-	413	413	-	
Postage & Freight	542108	2,550	2,519	2,654	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	-	779	12,543	-	-	-	
Travel	542111	2,688	2,494	2,984	3,841	3,841	-	
Bad Debt Expense	542114	-	-	1,175	-	-	-	
Total Discretionary		1,247,329	497,169	402,298	441,138	440,138	(1,000)	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	38,179	53,822	61,103	164,000	178,000	14,000	
City Fleet Services	522108	304,651	293,707	370,528	463,517	563,517	100,000	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	53,653	58,129	67,871	63,681	72,594	8,913	
Total Non-Discretionary - Fleet & Facilities		396,483	405,658	499,502	691,198	814,111	122,913	18%
Non-Discretionary Other								
City Accounting Services	521113	150,641	186,592	214,752	-	-	-	
Admin Charges - Cty Mgr depts	521114	376,897	1,279,700	1,245,182	772,409	779,363	6,955	
City IT Services	522109	219,245	285,475	254,310	-	-	-	
Electricity	523100	27,933	25,853	32,414	29,000	93,000	64,000	
Natural Gas	523103	15,259	11,347	13,914	24,200	24,200	-	
Liability Insurance	525104	75,520	71,666	71,666	112,907	113,170	263	
Property Insurance	525107	15,577	16,101	13,570	15,467	14,562	(905)	
Vehicle Insurance	525108	28,501	35,102	17,517	28,626	34,608	5,982	
Diesel Fuel	532100	74,444	90,033	92,829	83,521	92,516	8,995	
Gasoline	532101	18,675	22,979	28,415	23,346	22,198	(1,148)	
Total Non-Discretionary Other		1,002,694	2,024,849	1,984,568	1,089,476	1,173,617	84,141	8%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	145,950	-	-	-	-	
Machinery & Equipment	554000	171,749	81,432	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Controlled assets	556000	165,526	254,421	121,421	-	-	-	
Total Non-Discret Capital Outlay Expenditures		337,275	481,803	121,421	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	9,005	-	-	-	-	-	
Total Transfers Out		9,005	-	-	-	-	-	0%
Total Expenditures		16,430,372	17,803,678	17,854,079	17,669,920	18,364,166	694,246	4%
Net Revenues over/(under) Expenditures		(13,761,530)	(15,202,146)	(15,422,591)	(15,176,858)	(15,812,863)	(636,005)	

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 issues sign permits and reviews all building trade permits. The zoning ordinance, as set forth in the text of chapter 32 and the official zoning map, is adopted with the purpose of improving and protecting the public health, safety, comfort, convenience, and general welfare of the people.
- 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 **Administrative** section is responsible for personnel administration, customer service, training and certification, budget, purchasing, and asset management.

Statistics – *Did you know?*

- Building Services reviewed over 4,280 building plans in FY 2013.
- Building Services performed 15,953 inspections in FY 2013.
- The reported value for all construction reported in FY 2013 was over $280M.
- Building Services performs over 3,260 dwelling unit inspections annually in enforcement of the City housing code.

Recent Accomplishments

- Building Services worked with the Cedar Rapids Police Department to develop a program which will support safe and healthy neighborhoods. The SAFE-CR program will assist and aid community members in improving our living environment. They will address conduct, sanitation, code violations, and work to permanently and proactively to solve problems. As part of this program, Building Services and SAFE-CR developed the Landlord Training program to provide mandatory training for 2,500 local landlords. The SAFE-CR staff are under the supervision of the Police Department (Developed in FY 2013; training landlords in FY 2014).

Future Challenges & Opportunities

- Continue to explore opportunities to develop programs to enhance the department's customer service initiatives for our development community, including exploration of new field technology for inspectors.
- Continue to utilize industry standards as our department begins to develop long term performance measures to analyze our services.
- To provide adequate staffing and funding to efficiently enforce the ordinances and standards on nuisance properties throughout the community.

Goals, Objectives, Measures

City Goal – Increase neighborhood safety				
Department Goal	Perform a plan review in the benchmark timeframe.			
Department Objective	Provide plan review to meet industry standards.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Plans examination of construction document submissions should occur within a 10 day average (across all projects submissions)	95%	94%	95%	95%

City Goal – Increase neighborhood safety				
Department Goal	Perform an inspection in the benchmark timeframe.			
Department Objective	Perform inspections to meet industry standards.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Inspections requested from customers should occur in 48 hours of inspection request	95%	96%	95%	95%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	2,714,828	2,476,879	2,476,879	-	0.0%
Expenditures					
Personal Services	2,394,612	2,623,754	2,733,161	109,407	
Discretionary	110,597	221,820	174,875	(46,945)	
Fleet & Facilities	118,677	121,055	133,895	12,840	
Non-Discretionary	510,257	51,222	44,048	(7,174)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	185,048	125,000	75,000	(50,000)	
	3,319,192	3,142,851	3,160,979	18,128	0.6%
Net	(604,364)	(665,972)	(684,100)	(18,128)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
32.00	32.00	0.00	32.00	0.00

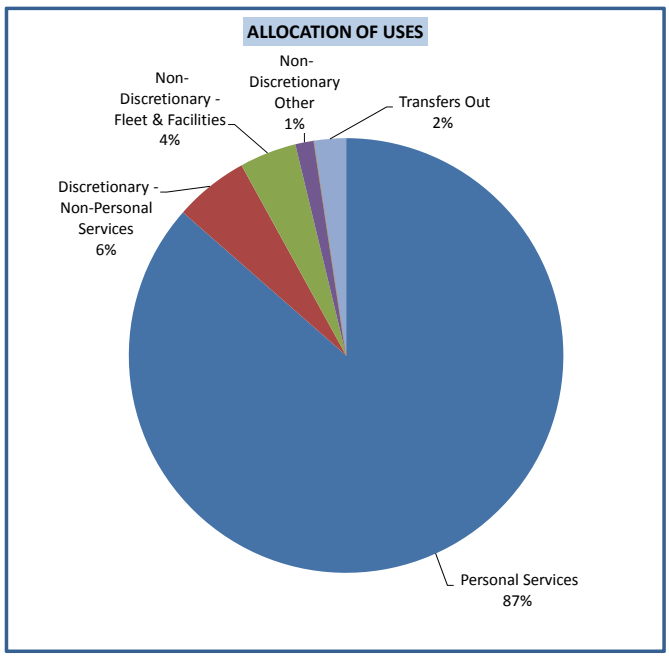
Highlight of Budget Changes

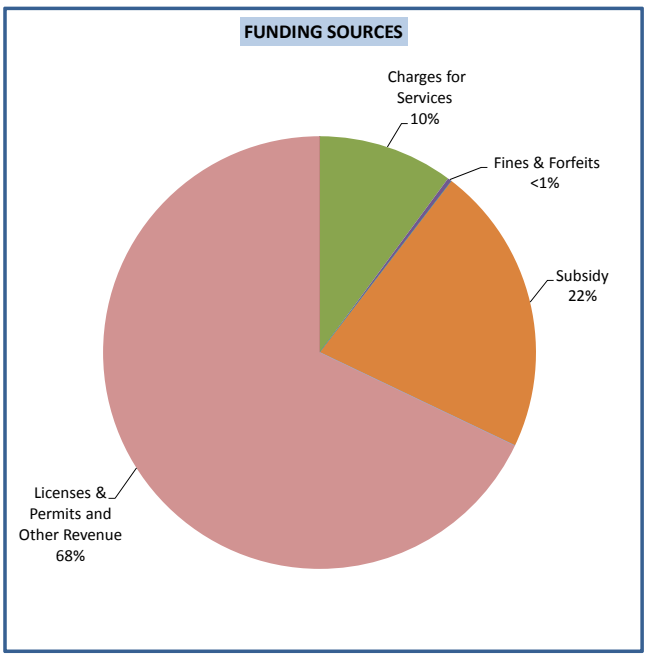
Expenditures

Discretionary changes included in the budget:

- $47K reduction in various accounts based upon department need

In FY 2015, the transfer from operations into the capital projects fund for building demolition projects will decrease by $50K to $75K due to the existing capital project fund balance.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Plumbing Licenses	411005	2,489	2,273	2,047	300	2,500	2,200	
Building Permits	411007	1,544,733	2,029,569	1,744,818	1,587,329	1,607,379	20,050	
Plumbing Permits	411008	161,627	137,728	138,651	205,500	140,000	(65,500)	
Electrical Permits	411009	218,055	235,812	275,456	220,500	200,000	(20,500)	
Sign Permits	411010	18,158	22,208	20,829	21,000	21,000	-	
Right of Way Permits	411011	1,775	3,132	3,682	2,300	2,300	-	
Mechanical Permits	411012	151,790	139,830	136,452	176,000	145,000	(31,000)	
Other Licenses	411013	985	2,689	1,350	-	-	-	
Other Permits	411014	43,040	19,140	16,065	27,500	27,500	-	
Total Licenses & Permits		2,142,652	2,592,382	2,339,349	2,240,429	2,145,679	(94,750)	-4%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	675	7,682	690	1,500	1,500	-	
Zoning & Subdivision Fees	431004	29,370	28,945	27,250	31,000	31,000	-	
Printing & Duplicating of Form	431006	34	17	66	200	200	-	
Property Assessments	431008	-	545	-	-	-	-	
Admin Charges - External	431012	5,840	30	35	-	-	-	
Protective Inspection Fees	431103	216,539	140,971	319,329	189,000	285,000	96,000	
Registration Fees	431303	585	600	400	500	500	-	
Inspection Fees	431601	1,020	1,585	1,676	750	1,500	750	
Sale of Recycleable	432002	-	224	-	-	-	-	
Total Charges for Services		254,062	180,599	349,446	222,950	319,700	96,750	43%
Fines & Forfeits								
Court Fines	441000	12,556	11,841	14,693	9,500	10,000	500	
Library Fines	441001	-	-	50	-	-	-	
Other Fines & Forfeits	441002	-	25	-	-	-	-	
Total Fines & Forfeits		12,556	11,866	14,743	9,500	10,000	500	5%
Transfers In								
Operating Transfer In - Inter	483001	9,968	6,441	8,720	-	-	-	
Total Transfers In		9,968	6,441	8,720	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	19	14	16	-	-	-	
Building Rental	461001	-	130	-	-	-	-	
Damage Recoveries	471004	-	-	168	-	-	-	
Other Miscellaneous Revenue	471005	1,452	2,067	2,386	4,000	1,500	(2,500)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Cash Over (Under)	471007	-	110	-	-	-	-	
Sale of Fixed Assets	482001	3,736	-	-	-	-	-	
Total Other Revenue		5,207	2,321	2,570	4,000	1,500	(2,500)	-63%
Total Revenues		2,424,445	2,793,608	2,714,828	2,476,879	2,476,879	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	1,882,640	1,703,816	1,661,067	1,799,752	1,840,775	41,023	
Overtime	511300	804	(17)	9,515	4,343	4,343	-	
Other / Special Pays	511400	20,536	16,906	16,812	18,048	19,030	982	
Leave Accrual	511500	(3,276)	18,247	(9,173)	-	-	-	
Group Insurance	512100	499,481	438,481	418,398	434,125	502,877	68,752	
Social Security Contributions	512200	140,144	126,930	127,276	139,392	142,613	3,221	
Retirement Contribution	512300	131,581	137,953	149,003	168,914	166,465	(2,449)	
Unemployment Compensation	512400	11,671	6,441	8,720	-	-	-	
Workers' Compensation	512500	2,817	170	10,980	57,414	54,676	(2,738)	
Other Employee Benefits	512600	684	3,588	2,015	1,766	2,382	616	
Total Personal Services		2,687,081	2,452,515	2,394,612	2,623,754	2,733,161	109,407	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	2,647	844	706	3,000	1,500	(1,500)	
Consulting Services	521103	-	735	-	1,200	1,200	-	
Technical/Engineering Services	521104	-	-	-	250	250	-	
Health Services	521106	547	422	424	1,000	800	(200)	
Legal Services	521107	-	-	30	250	250	-	
Other Professional Services	521108	3,100	12,132	4,286	6,500	4,850	(1,650)	
Banking / Financial Services	521109	39,931	47,623	52,180	51,000	55,000	4,000	
Collection Services	521112	89	-	-	-	-	-	
Computer Hardware	522100	-	64	-	3,000	1,000	(2,000)	
Computer Software	522101	991	299	-	4,000	2,000	(2,000)	
IT Services - External	522102	4,930	5,382	5,586	18,720	17,300	(1,420)	
Radio Maintenance	522103	457	-	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,184	-	-	1,200	1,200	-	
Ext Repair & Maint Svcs - FF&E	522105	1,500	956	-	400	400	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	11	-	-	1,500	-	(1,500)	
Sewer Services	523105	-	33	-	-	-	-	
Telephone	523107	14,551	13,417	11,843	15,000	15,000	-	
Printing, Binding, & Duplicate	525102	11,774	8,601	7,397	12,500	9,750	(2,750)	
Other Purchased Services	525106	-	-	-	1,200	250	(950)	
Awards & Recognition	531102	-	-	-	500	500	-	
Books,Periodicals,&Subscrip	531103	5,773	5,728	3,998	3,000	6,000	3,000	
Chemical Supplies	531104	-	-	42	-	-	-	
Computer Supplies	531106	287	54	175	3,000	1,300	(1,700)	
Equip/Furniture/Fixtures	531109	2,979	941	891	5,000	5,000	-	
Photography Supplies	531110	-	-	-	1,500	-	(1,500)	
Miscellaneous Supplies	531114	1,120	-	-	500	-	(500)	
Office Supplies	531116	8,230	6,796	6,045	11,500	7,500	(4,000)	
Shop Supplies	531119	4	148	45	-	-	-	
Uniforms	531123	1,302	526	-	-	600	600	
Personal Protective Gear	531124	811	217	338	900	900	-	
Cost of Conferences / Training	542102	12,493	11,339	6,264	61,000	26,000	(35,000)	
Dues & Memberships	542103	1,854	2,486	2,802	2,500	4,250	1,750	
Entertainment Expense	542104	-	-	557	-	-	-	
Licensing Fees	542106	610	280	255	1,500	1,175	(325)	
Miscellaneous Costs	542107	25	-	-	500	-	(500)	
Postage & Freight	542108	9,970	6,341	6,085	7,000	8,000	1,000	
Recording/Filing Fees/Permits	542110	-	1,056	395	200	400	200	
Travel	542111	1,235	439	253	2,500	2,500	-	
Total Discretionary		129,403	126,858	110,597	221,820	174,875	(46,945)	-21%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	12,824	16,906	20,195	16,900	27,212	10,312	
Rental of Land & Bldgs	524100	54,444	53,400	53,400	53,400	56,603	3,203	
City Rental Charges - Fleet	524102	37,271	41,507	45,082	50,755	50,080	(675)	
Total Non-Discretionary - Fleet & Facilities		104,539	111,813	118,677	121,055	133,895	12,840	11%
Non-Discretionary Other								
City Accounting Services	521113	75,644	127,243	184,089	-	-	-	
Admin Charges - Cty Mgr depts	521114	119,646	134,553	120,323	-	-	-	
City IT Services	522109	183,551	184,654	139,738	-	-	-	
Electricity	523100	7,655	6,271	6,697	8,000	-	(8,000)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	34,949	29,935	29,935	6,779	6,996	217	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	9,688	7,238	6,038	11,524	13,359	1,835	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	22,581	22,936	23,437	24,919	23,693	(1,226)	
Total Non-Discretionary Other		453,714	512,830	510,257	51,222	44,048	(7,174)	-14%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	-	1,649	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	1,649	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	125,000	125,000	185,048	125,000	75,000	(50,000)	
Total Transfers Out		125,000	125,000	185,048	125,000	75,000	(50,000)	-40%
Total Expenditures		3,499,737	3,330,665	3,319,192	3,142,851	3,160,979	18,128	1%
Net Revenues over/(under) Expenditures		(1,075,292)	(537,057)	(604,364)	(665,972)	(684,100)	(18,128)	

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.

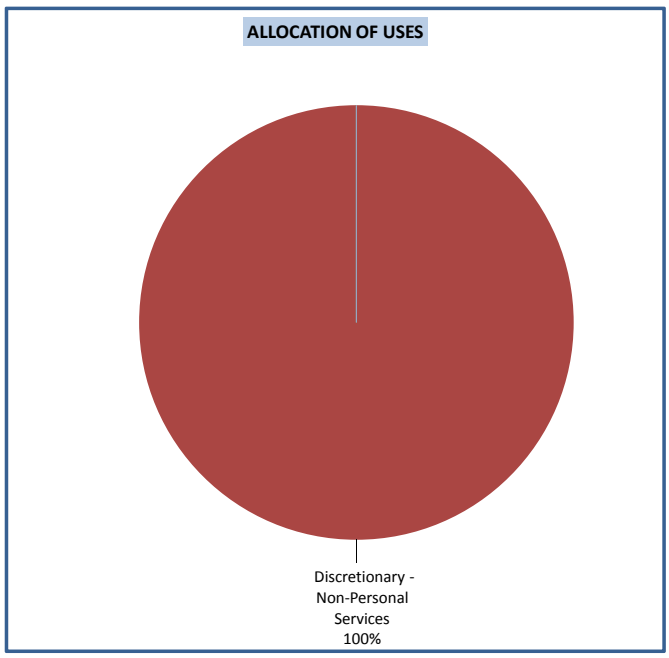
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	-	43,200	43,200	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	43,200	43,200	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	-	43,200	43,200	-	0.0%
Net	-	-	-	-	

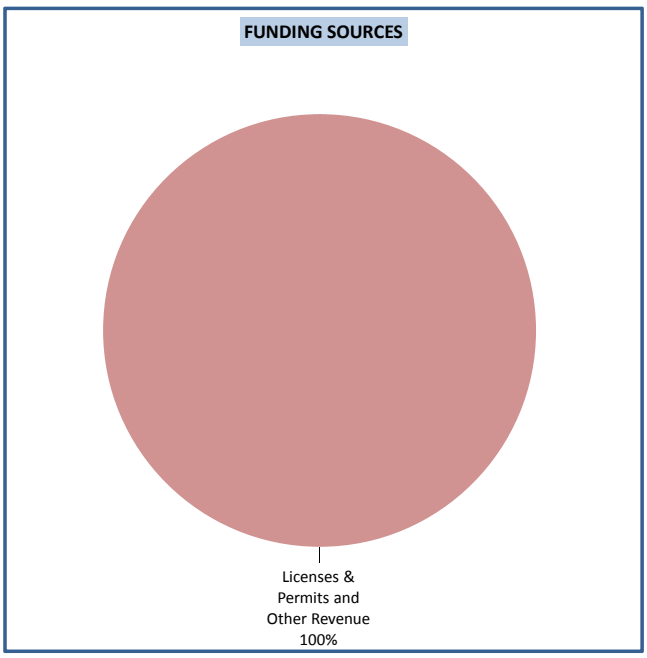
Highlight of Budget Changes

No changes.

BUILDING DEMOLITION

FY15 FINANCIAL DETAIL





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Community Credits	423001	-	-	-	2,000	-	(2,000)	
Total Intergovernmental Grants		-	-	-	2,000	-	(2,000)	-100%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Special Assessment Charges	471008	-	-	-	41,200	43,200	2,000	
Total Other Revenue		-	-	-	41,200	43,200	2,000	5%
Total Revenues		-	-	-	43,200	43,200	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	-	-	37,555	37,555	-	
Appraisal / Record / Abstract	525100	-	-	-	821	821	-	
Miscellaneous Costs	542107	-	-	-	4,824	4,824	-	
Total Discretionary		-	-	-	43,200	43,200	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	43,200	43,200	-	0%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

PUBLIC WORKS AND DEVELOPMENT

Public Works Department Sections

- Engineering
- Traffic Engineering
- Streets
- Traffic Control
- Signals
- Forestry
- 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 **Forestry** section is responsible for the maintenance and care of right of way and park trees.
- The **Administration** section supports services to all Public Works sections.

Statistics – *Did you know?*

- There are 620 center line street miles (over 1600 lane miles) maintained by the City.
- In FY 2013, over 4,800 lane miles were street swept with over 4,500 tons of debris removed.
- Over 870 acres of right of way were mowed in FY 2013.
- 99% of snow removal occurred within 12 hours during FY 2013.
- In FY 2013, 500 signs were replaced and 7,500 gallons of paint were used for roadway markings.
- In FY 2013, 115K potholes were filled, 12 miles were seal coated, and 140 miles were crack sealed.

Recent Accomplishments

- Project Award –National American Public Works Association Award for Historical Preservation and Renovation for City Hall at 101 1st Street SE (October 2012).
- Project Award – American Public Works Association Award State of Iowa Chapter Award for Kirkwood Boulevard SW from US 30 to Kirkwood Court for transportation projects less than $5M (August 2013).
- Processed over 7,200 work requests for streets and forestry service in FY 2013.
- Changed 200 sidewalk signs and upgraded the flashing light school crossings in FY 2013.

Future Challenges & Opportunities

- 34% of current City pavement is in poor or fair condition.
- Maintaining current service levels with 16% more square miles since 2000.
- Material cost has increased over 50% since 2001.
- Maintenance of 1,050+ City-owned flood properties.
- The current miles maintained per frontline staff member is 40% higher than in 1999.
- Change to traffic control device regulations affect 30K signs

Goals, Objectives, Measures

City Goal – Complete flood recovery projects				
Department Goal	Complete analysis of flood damage to sanitary sewer system.			
Department Objective	Document and design repairs.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percent of sewer system analyzed, necessary repairs are done	100% analyzed, 25% complete	25% complete for sewer repairs, 95+ for streets	50% complete for sewers, 99% for streets	90% complete for sewer, 100% for streets

City Goal – Increase neighborhood safety				
Department Goal	Snow plow response completed for all major storm events in 12 hours.			
Department Objective	Snow plow response completed for all major storm events in 12 hours.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percent of major events completed in 12 hours	100%	99%	99%	99%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	14,246,926	14,825,580	14,558,955	(266,625)	-1.8%
Expenditures					
Personal Services	12,804,927	13,649,379	13,773,088	123,709	
Discretionary	2,590,916	2,614,695	2,620,195	5,500	
Fleet & Facilities	2,954,104	3,483,256	3,031,264	(451,992)	
Non-Discretionary	2,208,848	856,093	796,233	(59,860)	
Capital Outlay	206,770	-	-	-	
Debt	-	-	-	-	
Transfers Out	46,236	-	-	-	
	20,811,801	20,603,423	20,220,781	(382,643)	-1.9%
Net	(6,564,876)	(5,777,843)	(5,661,825)	116,018	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
161.89	153.39	7.50	160.89	(1.00)

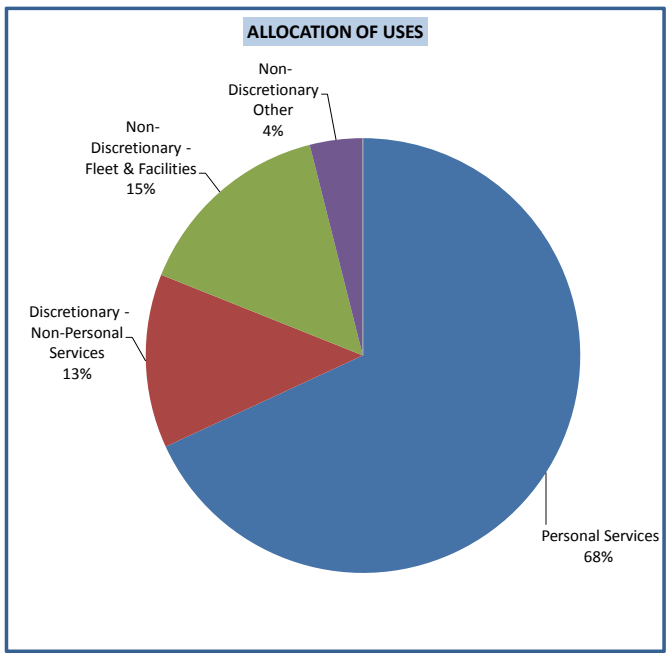
Highlight of Budget Changes

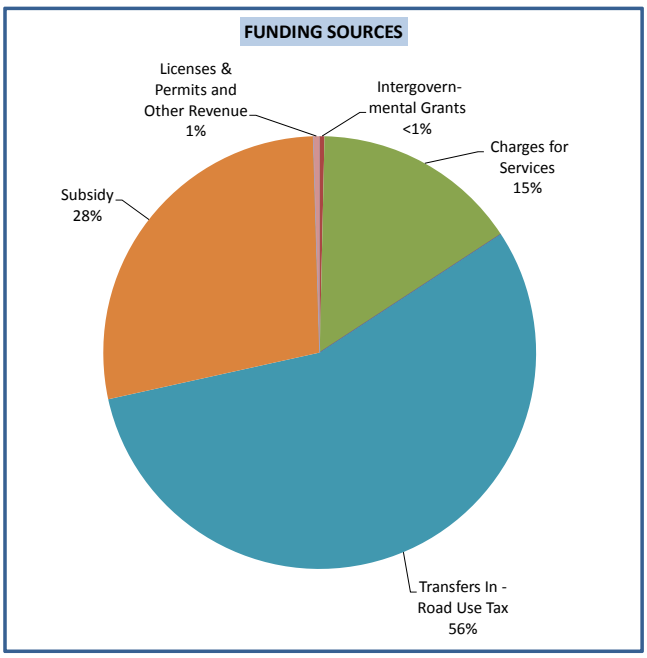
Revenues

- Increased contribution from the storm sewer utility fund of $50K to $400K to fund an additional portion of the street sweeping cost as street sweeping is a regulatory requirement to ensure storm water quality
- Included in the budget is a transfer in of $11.27M of road use tax revenue (no change from FY 2014)
- Included is $1.17M to fund staff time on streets LOST projects from streets LOST revenue
- Included is $165K to fund staff time on GRI projects from growth reinvestment initiative revenue
- Included in the budget is funding of $420K from existing bonds to fund staff time on other capital improvement projects
- The overall decrease in revenue reflects a decrease in the associated flood expense or an accounting change to move flood activity to the flood fund

Expenditures

Includes eliminating 6 flood FTEs due to reduction in flood recovery workload activities for positions of Civil Engineering Construction Inspector (2 FTEs), Administrative Assistant I, Capital Improvement Project Manager, Flood Recovery Construction Contract Specialist, and Building Facility Capital Project Manager. Also includes adding 5 new FTE positions that will focus on and be funded from streets LOST, GRI, and utility revenue (Civil Engineer - streets LOST, Administrative Assistant I - 50% streets LOST, 50% GRI, Flood Mitigation Program Manager – GRI, Consultant Contract Specialist - streets LOST, Project Engineer II - funded from storm sewer utility). The decrease in rental of buildings of $557K is a result of the change in space allocations with the opening of the City Services Center.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Right of Way Permits	411011	121,261	75,991	69,400	59,000	66,000	7,000	
Other Permits	411014	400	300	200	500	500	-	
Total Licenses & Permits		121,661	76,291	69,600	59,500	66,500	7,000	12%
Intergovernmental Grants								
Federal Operating	421001	-	-	-	191,471	-	(191,471)	
State Operating	422001	30,702	30,702	30,702	27,588	30,702	3,114	
Local Govt Grants	423000	-	-	-	2,500	-	(2,500)	
Community Credits	423001	14,810	31,170	17,403	33,220	40,000	6,780	
Total Intergovernmental Grants		45,512	61,872	48,105	254,779	70,702	(184,077)	-72%
Charges for Services								
Recording Fees	431002	905	890	991	2,000	1,000	(1,000)	
Sale of Maps / Publications	431005	181	229	41	500	-	(500)	
Printing & Duplicating of Form	431006	-	-	14	-	-	-	
Admin charges - City Mgr Depts	431007	1,671,599	2,421,002	2,126,730	2,900,845	3,024,053	123,208	
Admin Charges - External	431012	33,871	21,646	30,119	23,700	23,700	-	
Snow/Weed Abatements	431502	111,524	91,697	41,850	74,000	74,700	700	
Other Street Services	431504	32,164	-	-	22,712	-	(22,712)	
Sale of Recycleable	432002	13,798	22,770	6,855	-	-	-	
Total Charges for Services		1,864,042	2,558,233	2,206,600	3,023,757	3,123,453	99,696	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	10,608,102	11,158,677	11,852,080	11,451,844	11,271,550	(180,294)	
Total Transfers In		10,608,102	11,158,677	11,852,080	11,451,844	11,271,550	(180,294)	-2%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	629	45	3	-	-	-	
Land Rental	461000	-	1,000	1,588	-	-	-	
Air Rights	461005	-	500	15,101	-	-	-	
Vacating Streets & Alleys	461006	-	-	5,112	-	-	-	
Postage / Handling	471001	0	-	-	-	-	-	
Sale of Inventory	471003	13,113	10,145	10,620	20,800	10,500	(10,300)	
Damage Recoveries	471004	11,558	26,622	38,078	14,200	16,250	2,050	
Other Miscellaneous Revenue	471005	(897)	1	39	-	-	-	
Cash Over (Under)	471007	-	(10)	-	-	-	-	
Special Assessment Charges	471008	-	-	-	700	-	(700)	
Capital Contributions	481003	(283,700)	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Sale of Fixed Assets	482001	141	23,000	-	-	-	-	
Total Other Revenue		(259,156)	61,303	70,541	35,700	26,750	(8,950)	-25%
Total Revenues		12,380,160	13,916,377	14,246,926	14,825,580	14,558,955	(266,625)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	7,868,743	8,126,646	8,131,961	8,707,543	8,591,849	(115,694)	
Temporary/Seasonal Emplyees	511200	48,704	61,092	73,746	118,675	79,098	(39,577)	
Overtime	511300	231,934	193,574	296,423	215,264	211,832	(3,432)	
Other / Special Pays	511400	217,229	191,550	186,242	199,714	185,670	(14,044)	
Leave Accrual	511500	52,564	64,134	(14,388)	-	-	-	
Group Insurance	512100	2,044,912	2,033,277	1,931,230	2,068,841	2,169,655	100,814	
Social Security Contributions	512200	606,937	624,057	640,076	704,787	691,630	(13,157)	
Retirement Contribution	512300	565,656	672,474	745,141	856,653	809,816	(46,837)	
Unemployment Compensation	512400	20,353	23,166	18	-	-	-	
Workers' Compensation	512500	535,309	555,958	803,409	769,644	1,024,911	255,267	
Other Employee Benefits	512600	5,700	7,902	11,069	8,258	8,628	369	
Total Personal Services		12,198,043	12,553,830	12,804,927	13,649,379	13,773,088	123,709	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	809	506	1,208	550	550	-	
Consulting Services	521103	(21,310)	-	-	-	-	-	
Technical/Engineering Services	521104	7,838	-	-	-	-	-	
Contract Labor	521105	-	-	-	10,000	-	(10,000)	
Health Services	521106	1,567	1,865	1,524	400	1,700	1,300	
Other Professional Services	521108	20,463	9,637	9,353	26,193	25,697	(496)	
Security Services	521110	-	-	-	150	-	(150)	
Computer Hardware	522100	3,024	21	306	1,100	750	(350)	
Computer Software	522101	31,017	28,899	28,073	52,445	38,500	(13,945)	
IT Services - External	522102	105	461	1,087	-	-	-	
Radio Maintenance	522103	27	10,868	25,431	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	31,190	26,320	27,669	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	4,080	12,511	6,164	9,803	9,900	97	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	330	189	1,789	-	-	-	
Fiber Optic Network	523101	-	3,046	-	-	-	-	
Landfill Fees	523102	67,184	86,935	84,493	65,350	88,000	22,650	
Refuse Collection/Fees	523104	-	73	-	-	-	-	
Telephone	523107	21,127	19,347	20,821	21,095	21,095	-	
Rental of Equip & Vehicles	524101	2,080	634	258	3,000	3,000	-	
Printing, Binding, & Duplicate	525102	15,603	9,798	11,850	5,900	13,000	7,100	
Other Purchased Services	525106	-	200	-	-	-	-	
Animal Supplies	531101	-	64	-	-	-	-	
Books,Periodicals,&Subscrip	531103	2,564	944	1,807	3,150	3,200	50	
Chemical Supplies	531104	489,752	522,068	880,955	781,675	782,675	1,000	
Cleaning/Janitorial Supplies	531105	26	774	202	225	225	-	
Computer Supplies	531106	383	634	115	10,015	2,600	(7,415)	
Engineering Supplies	531108	1,076	309	1,150	5,200	2,000	(3,200)	
Equip/Furniture/Fixtures	531109	38,820	43,270	32,992	34,488	43,200	8,712	
Photography Supplies	531110	110	-	-	980	980	-	
Landscaping Materials	531112	2,428	4,283	5,661	6,375	6,875	500	
Miscellaneous Supplies	531114	255	-	-	-	-	-	
Office Supplies	531116	17,665	16,838	14,178	15,177	15,677	500	
Paint Supplies	531117	56,505	50,820	29,654	86,660	70,250	(16,410)	
Shop Supplies	531119	42,109	35,219	39,058	28,234	40,000	11,766	
Sign & Signal Supplies	531120	113,575	143,437	50,612	117,834	117,834	-	
Street/Sewer Mat & Supplies	531121	1,121,877	1,209,229	1,153,471	1,217,958	1,217,958	-	
Uniforms	531123	12,693	9,534	6,270	23,640	16,500	(7,140)	
Personal Protective Gear	531124	6,632	12,879	22,058	17,350	17,950	600	
LP Gas	532103	709	695	993	-	-	-	
Oil	532104	1,416	1,700	1,633	800	1,830	1,030	
Other Fuel	532105	786	-	-	-	-	-	
Other Lubricants	532106	905	834	1,029	200	1,150	950	
Bldg&Grds - Parts & Materials	533100	2,351	2,083	-	1,500	2,500	1,000	
F,F&E - Parts & Materials	533101	18,978	13,274	10,021	4,688	14,200	9,512	
Veh&Roll Stk-Parts & Materials	533102	51,251	42,561	60,113	-	-	-	
Tires & Tubes	533103	-	14	-	-	-	-	
Contribution-Other Agency	541106	-	-	1,375	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	360	-	-	-	-	
Cost of Conferences / Training	542102	13,680	25,579	24,261	39,336	39,336	-	
Dues & Memberships	542103	3,693	5,710	5,288	7,051	5,700	(1,351)	
Settlement	542105	1,665	1,662	1,256	3,000	3,000	-	
Licensing Fees	542106	155	1,175	670	650	1,115	465	
Miscellaneous Costs	542107	379	9,404	-	-	-	-	
Postage & Freight	542108	3,845	6,406	3,708	6,725	6,500	(225)	
Recording/Filing Fees/Permits	542110	2,495	2,667	2,473	3,800	2,950	(850)	
Travel	542111	958	1,507	603	2,000	1,800	(200)	
Bad Debt Expense	542114	-	-	19,285	-	-	-	
Total Discretionary		2,194,868	2,377,241	2,590,916	2,614,695	2,620,195	5,500	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	14,862	23,829	10,717	-	-	-	
City Fleet Services	522108	1,243,331	995,539	1,066,887	1,522,728	1,582,763	60,035	
Rental of Land & Bldgs	524100	1,160,352	1,156,096	1,156,096	1,156,096	599,430	(556,666)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Rental Charges - Fleet	524102	416,995	558,344	720,404	804,432	849,071	44,639	
Total Non-Discretionary - Fleet & Facilities		2,835,541	2,733,808	2,954,104	3,483,256	3,031,264	(451,992)	-13%
Non-Discretionary Other								
City Accounting Services	521113	265,180	285,227	292,990	-	-	-	
Admin Charges - Cty Mgr depts	521114	436,068	531,613	611,081	31,500	26,000	(5,500)	
City IT Services	522109	411,525	448,991	467,897	-	-	-	
Electricity	523100	90,958	74,275	79,050	91,000	3,000	(88,000)	
Natural Gas	523103	1,597	1,552	4,902	2,200	2,200	-	
Liability Insurance	525104	141,966	123,721	123,721	104,431	123,252	18,821	
Property Insurance	525107	280	69	758	910	-	(910)	
Vehicle Insurance	525108	181,800	208,162	92,684	129,393	111,787	(17,606)	
Diesel Fuel	532100	361,086	377,821	413,962	368,202	407,855	39,653	
Gasoline	532101	106,676	114,714	121,802	128,457	122,139	(6,318)	
Total Non-Discretionary Other		1,997,135	2,166,145	2,208,848	856,093	796,233	(59,860)	-7%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	59,770	-	-	-	-	
Machinery & Equipment	554000	331,792	121,750	193,296	-	-	-	
Depreciation Expense	555000	(1,773)	-	-	-	-	-	
Controlled assets	556000	102,900	50,077	13,474	-	-	-	
Total Non-Discret Capital Outlay Expenditures		432,919	231,597	206,770	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	95,535	179,416	46,236	-	-	-	
Total Transfers Out		95,535	179,416	46,236	-	-	-	0%
Total Expenditures		19,754,040	20,242,037	20,811,801	20,603,423	20,220,781	(382,643)	-2%
Net Revenues over/(under) Expenditures		(7,373,880)	(6,325,661)	(6,564,876)	(5,777,843)	(5,661,825)	116,018	

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.

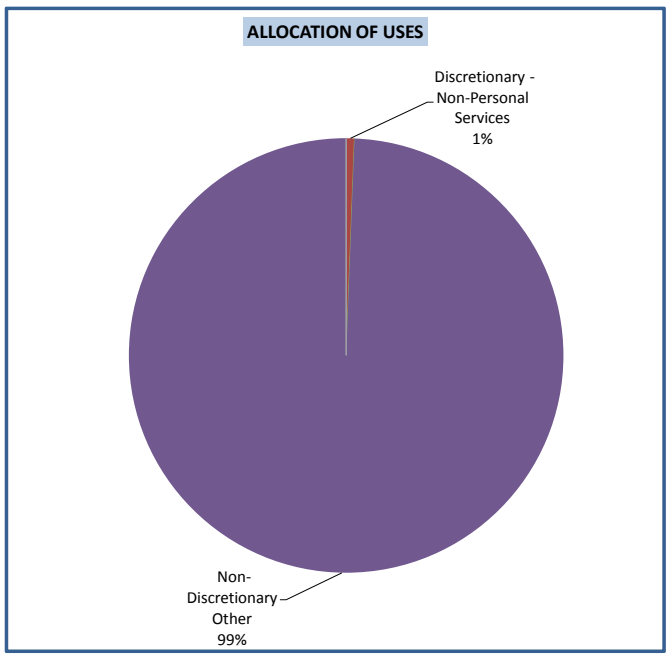
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	-	3,200	3,200	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	14,550	-	12,000	12,000	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,861,610	1,938,298	1,925,546	(12,752)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	1,876,160	1,938,298	1,937,546	(752)	0.0%
Net	(1,876,160)	(1,935,098)	(1,934,346)	752	

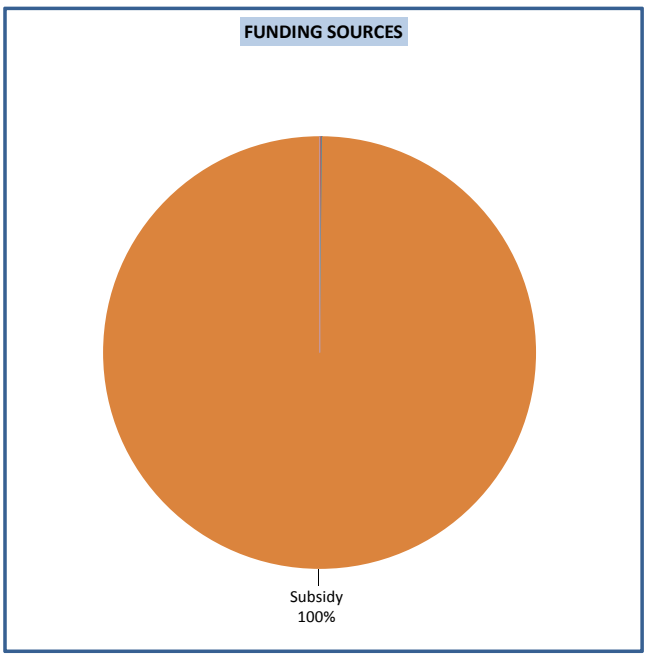
Highlight of Budget Changes

No changes.

STREET LIGHTING

FY15 FINANCIAL DETAIL





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	-	-	-	3,200	3,200	-	
Total Intergovernmental Grants		-	-	-	3,200	3,200	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	2,408	-	-	-	-	
Total Other Revenue		-	2,408	-	-	-	-	0%
Total Revenues		-	2,408	-	3,200	3,200	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	1,095	1,972	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	6,756	3,648	12,578	-	-	-	
Equip/Furniture/Fixtures	531109	631	112	-	-	-	-	
Shop Supplies	531119	-	36	-	-	-	-	
Sign & Signal Supplies	531120	-	1,349	-	-	-	-	
F,F&E - Parts & Materials	533101	1,734	381	-	-	12,000	12,000	
Total Discretionary		9,121	6,621	14,550	-	12,000	12,000	100%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Other								
City Accounting Services	521113	33,105	34,350	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	5,305	3,628	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	1,846,323	1,796,339	1,861,610	1,938,298	1,925,546	(12,752)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		1,884,733	1,834,316	1,861,610	1,938,298	1,925,546	(12,752)	-1%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	-	8,155	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	8,155	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		1,893,853	1,849,092	1,876,160	1,938,298	1,937,546	(752)	0%
Net Revenues over/(under) Expenditures		(1,893,853)	(1,846,684)	(1,876,160)	(1,935,098)	(1,934,346)	752	

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.

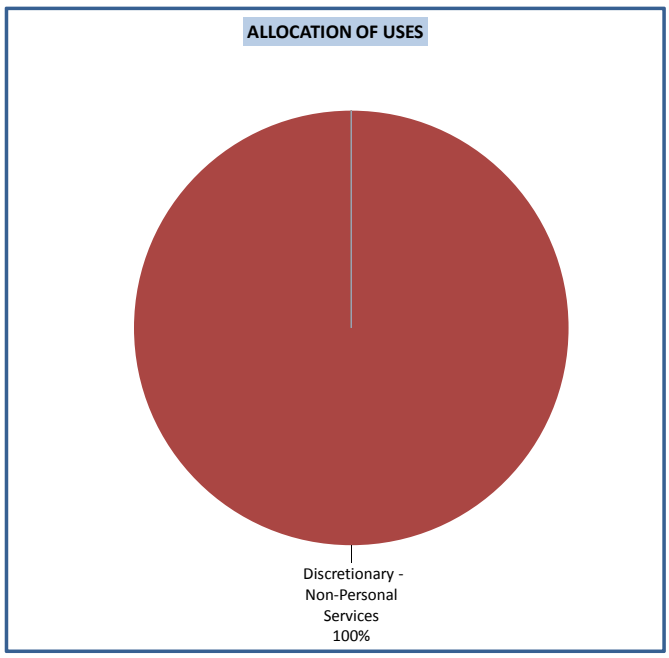
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	62,549	62,830	62,830	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	62,549	62,830	62,830	-	0.0%
Net	(62,549)	(62,830)	(62,830)	-	

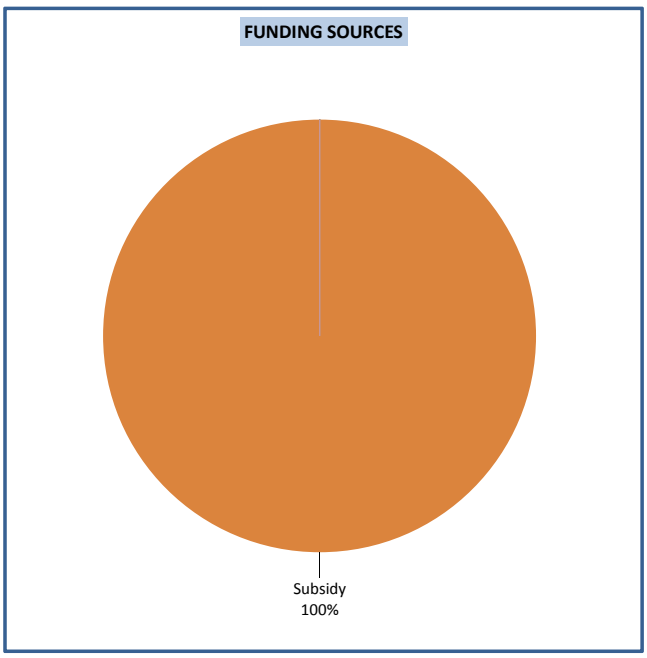
Highlight of Budget Changes

No changes.

SCHOOL CROSSING GUARDS

FY15 FINANCIAL DETAIL





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Personal Protective Gear	531124	-	70	-	-	-	-	
Contribution-Other Agency	541106	65,304	62,625	62,549	62,830	62,830	-	
Total Discretionary		65,304	62,695	62,549	62,830	62,830	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	503	536	-	-	-	-	
Total Non-Discretionary Other		503	536	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		65,807	63,231	62,549	62,830	62,830	-	0%
Net Revenues over/(under) Expenditures		(65,807)	(63,231)	(62,549)	(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.

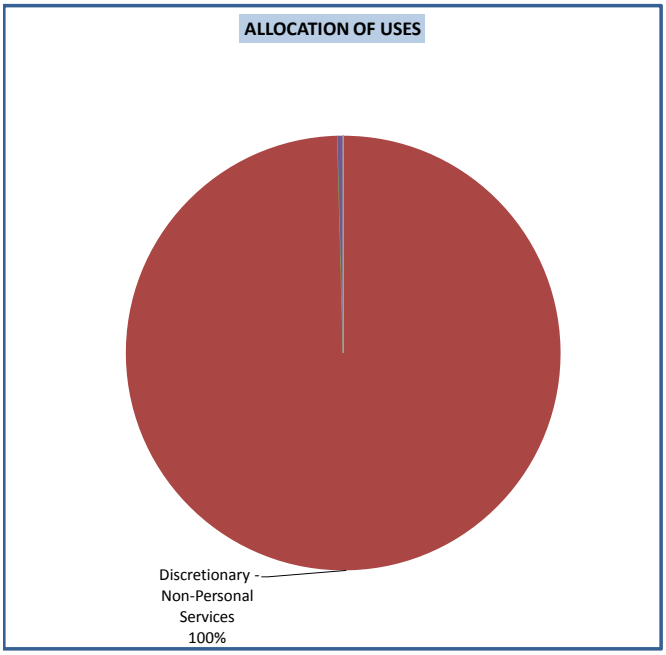
Department Description

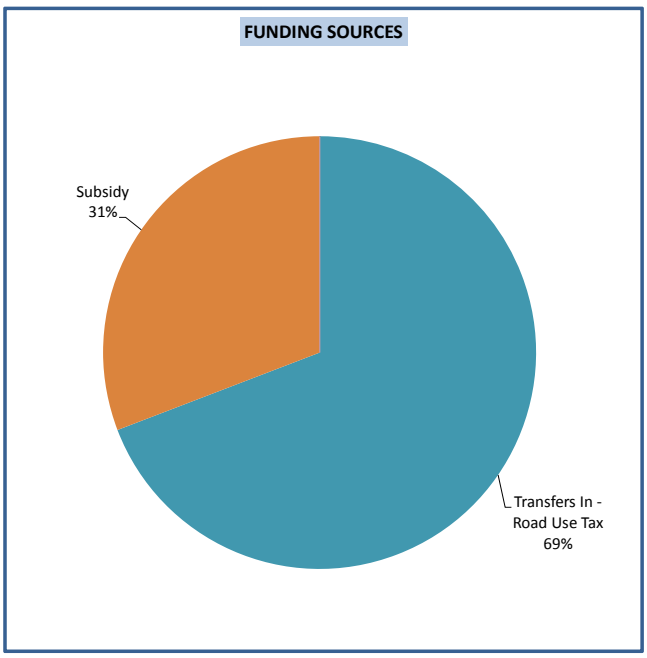
The **Bridge Maintenance** department ID of the General Fund uses this department ID to track revenues and expenditures associated with the inspection of the bridges of the City. Minor bridge maintenance repairs within the capability and capacity of Public Works Department are performed by the Streets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

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	48,450	48,450	48,450	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	99,905	69,750	69,750	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	956	300	300	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	100,861	70,050	70,050	-	0.0%
Net	(52,411)	(21,600)	(21,600)	-	

Highlight of Budget Changes

Included in the budget is a transfer in of $48K of road use tax revenue (no change from FY 2014).





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	48,450	48,450	48,450	48,450	48,450	-	
Total Transfers In		48,450	48,450	48,450	48,450	48,450	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		48,450	48,450	48,450	48,450	48,450	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	38,737	56,782	99,905	64,750	64,750	-	
Rental of Equip & Vehicles	524101	6,681	-	-	5,000	5,000	-	
Total Discretionary		45,419	56,782	99,905	69,750	69,750	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	576	234	674	-	-	-	
Admin Charges - Cty Mgr depts	521114	25	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Electricity	523100	290	283	282	300	300	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		891	517	956	300	300	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		46,310	57,299	100,861	70,050	70,050	-	0%
Net Revenues over/(under) Expenditures		2,140	(8,849)	(52,411)	(21,600)	(21,600)	-	

Community Development Department Sections

- Planning Services
- Economic Development Services
- Housing Services
- Metropolitan Tranportation 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 (Corridor MPO)** performs regional transportation planning and distributes federal funds for transportation projects such as roads, trails, and transit.

Statistics – *Did you know?*

- The department administered replacement housing programs that have leveraged over $107Min private investment.
- The department's single-family replacement housing program has nearly doubled the value of participating parcels from their pre-flood assessed valuation.
- In FY 2013, the department partnered with new and expanding businesses to invest a minimum of nearly $160M in Cedar Rapids.

Recent Accomplishments

- Cedar Rapids ranked first of Iowa cities, and 29th in the nation in Livability.com's "Top 100 Best Places to Live", based on factors that include economics, housing, and amenities (October 2013).
- Worked with federal/state agencies to allow for targeted redevelopment of City-owned properties in the 100-year floodplain through designation of Viable Business Corridors, including Kingston Village, First Street Corridor, and Ellis Boulevard, all approved as of November 2013.

Future Challenges & Opportunities

- Secure federal/state funding for the City's flood management system.
- Identify funding source for costs associated with disposing of 275 City-owned properties for redevelopment.
- Balance provision of high quality housing/economic development services with decreasing financial resources from Housing Urban Development Entitlement and Section 8, as well as diminished tax increment financing and tax base.
- Replace disaster recovery resources with other resources such as Environmental Protection Agency Brownfields.

Goals, Objectives, Measures

City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
Department Goal	Encourage economic vitality.			
Department Objective	Provide gap financing for projects that benefit the community with jobs, property tax base, or quality of life.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Number of jobs created/retained	500+ jobs annually	594	500	500

City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
Department Goal	Provide wide range of quality affordable housing options.			
Department Objective	Workforce housing in core neighborhoods to support businesses and create 24/7 vitality.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Construction of new dwelling units (rental and owner occupied)	125 units annually	140	157	125

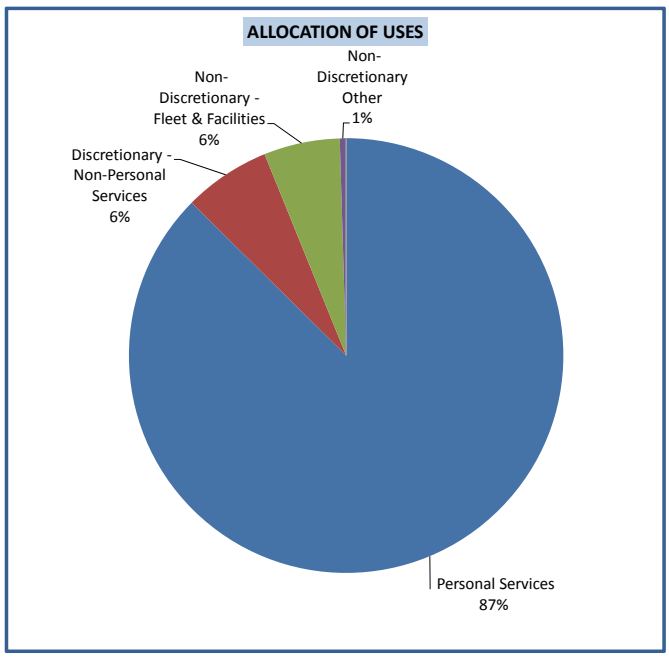
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	272,269	225,122	309,877	84,755	37.6%
Expenditures					
Personal Services	733,845	927,532	994,911	67,379	
Discretionary	53,244	66,157	73,517	7,360	
Fleet & Facilities	25	63,329	64,244	915	
Non-Discretionary	313,644	3,422	5,380	1,958	
Capital Outlay	17,617	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	1,118,375	1,060,440	1,138,052	77,612	7.3%
Net	(846,106)	(835,318)	(828,175)	7,143	

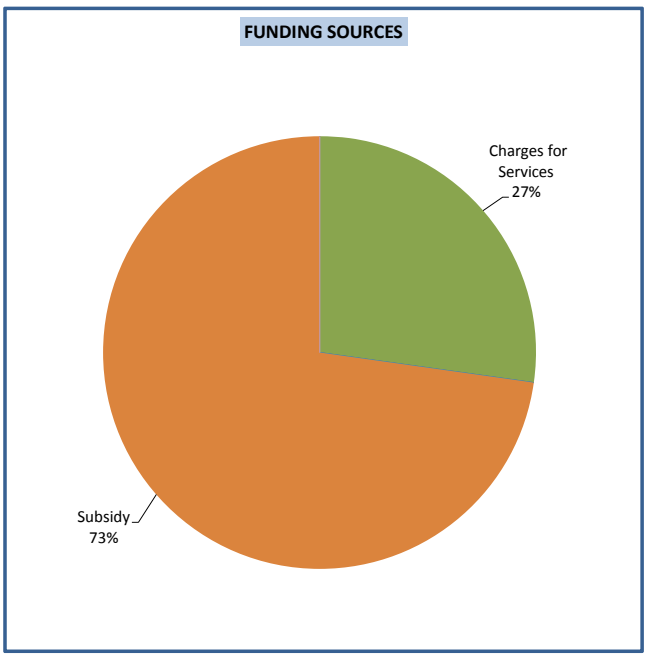
Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
11.00	11.00	0.00	11.00	0.00

Highlight of Budget Changes

Revenues

Included in the budget is a increase in revenue from metropolitan planning organization of $85K to fund a position that was previously approved by council resolution.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	45,710	-	-	-	
Total Intergovernmental Grants		-	-	45,710	-	-	-	0%
Charges for Services								
Recording Fees	431002	265	371	268	-	-	-	
Printing & Duplicating of Form	431006	63	33	1	-	-	-	
Admin charges - City Mgr Depts	431007	337,638	(19,850)	69,130	97,530	97,530	-	
Admin Charges - External	431012	115,854	118,734	139,537	127,592	212,347	84,755	
Total Charges for Services		453,821	99,288	208,936	225,122	309,877	84,755	38%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	7,150	93,258	17,623	-	-	-	
Total Transfers In		7,150	93,258	17,623	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Rental	461002	10	-	-	-	-	-	
Cash Over (Under)	471007	64	-	-	-	-	-	
Total Other Revenue		74	-	-	-	-	-	0%
Total Revenues		461,045	192,546	272,269	225,122	309,877	84,755	38%
Expenditures								
Personal Services								
Regular Employees	511100	569,481	599,296	484,811	635,398	674,191	38,793	
Overtime	511300	2,422	2,637	2,158	4,000	4,000	-	
Other / Special Pays	511400	11,333	8,490	10,453	9,000	6,960	(2,040)	
Leave Accrual	511500	2,313	914	(19,031)	-	-	-	
Group Insurance	512100	108,523	119,379	93,995	134,774	162,922	28,148	
Social Security Contributions	512200	44,196	46,384	38,959	48,931	52,416	3,485	
Retirement Contribution	512300	41,177	50,498	45,263	60,106	61,184	1,078	
Unemployment Compensation	512400	12,760	-	-	-	-	-	
Workers' Compensation	512500	10,995	21,561	77,086	35,137	33,034	(2,103)	
Other Employee Benefits	512600	634	548	152	186	205	19	
Total Personal Services		803,834	849,706	733,845	927,532	994,911	67,379	7%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,101	5,124	3,713	5,295	5,295	-	
Contract Labor	521105	18,029	5,711	6,000	-	-	-	
Health Services	521106	53	50	36	-	-	-	
Legal Services	521107	6,082	1,178	328	-	-	-	
Other Professional Services	521108	-	650	-	5,000	5,000	-	
Computer Software	522101	995	-	-	-	-	-	
IT Services - External	522102	-	208	849	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	3,020	3,020	-	
Telephone	523107	2,521	2,448	2,222	1,800	1,800	-	
Rental of Equip & Vehicles	524101	-	200	125	-	-	-	
Printing, Binding, & Duplicate	525102	484	420	10,270	4,000	11,360	7,360	
Books,Periodicals,&Subscrip	531103	644	328	99	1,000	1,000	-	
Cleaning/Janitorial Supplies	531105	-	26	-	-	-	-	
Computer Supplies	531106	-	-	93	2,000	2,000	-	
Equip/Furniture/Fixtures	531109	-	100	-	3,000	3,000	-	
Miscellaneous Supplies	531114	106	-	57	444	444	-	
Office Supplies	531116	6,886	4,537	2,997	11,000	11,000	-	
Sign & Signal Supplies	531120	-	-	89	-	-	-	
Uniforms	531123	-	8	301	-	-	-	
Personal Protective Gear	531124	85	162	129	-	-	-	
Cost of Conferences / Training	542102	21,374	10,811	20,089	20,462	20,462	-	
Dues & Memberships	542103	3,160	3,286	2,043	5,000	5,000	-	
Licensing Fees	542106	30	-	-	-	-	-	
Postage & Freight	542108	8,717	4,206	2,213	3,636	3,636	-	
Recording/Filing Fees/Permits	542110	485	5,286	1,289	500	500	-	
Travel	542111	791	933	303	-	-	-	
Total Discretionary		71,543	45,673	53,244	66,157	73,517	7,360	11%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	199	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	63,329	64,244	915	
City Rental Charges - Fleet	524102	-	200	25	-	-	-	
Total Non-Discretionary - Fleet & Facilities		199	200	25	63,329	64,244	915	1%
Non-Discretionary Other								
City Accounting Services	521113	38,074	55,351	66,640	-	-	-	
Admin Charges - Cty Mgr depts	521114	34,433	42,487	39,788	-	-	-	
City IT Services	522109	195,334	249,631	202,808	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	4,346	3,629	3,629	2,686	2,374	(312)	
Property Insurance	525107	631	778	612	736	3,006	2,270	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	387	236	167	-	-	-	
Total Non-Discretionary Other		273,205	352,113	313,644	3,422	5,380	1,958	57%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	-	17,617	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	-	17,617	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		1,148,781	1,247,692	1,118,375	1,060,440	1,138,052	77,612	7%
Net Revenues over/(under) Expenditures		(687,735)	(1,055,146)	(846,106)	(835,318)	(828,175)	7,143	

Development Services Department Sections

- Development Services
- Administration

The Executive Administrator for 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, and Building Services, and Utilities.

Statistics – *Did you know?*

- The Development Services Department along with the Building Services Department reviewed over 4,280 building permit applications in FY 2013.
- For a second year in a row, the City of Cedar Rapids has seen a total reported valuation of all building permits over $345M.

Recent Accomplishments

- The City of Cedar Rapids seen over 290 applications for development submitted in FY 2013, nearly double what was received in FY 2011 and 50% more than received in FY 2012.
- The team has met with over 300 business and community leaders in the last 12 months (November 2012 – October 2012), leading to 19 business expansion and retention projects as well as 21 prospective new business projects.

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.
- Develop standard operating procedures and checklists which are easy to read and understand. This will provide clarity to the process and consistency in the reviews.
- Move forward with economic development programs to provide better communication and outreach with existing businesses and highlight the benefits of Cedar Rapids to future ones.

Goals, Objectives, Measures

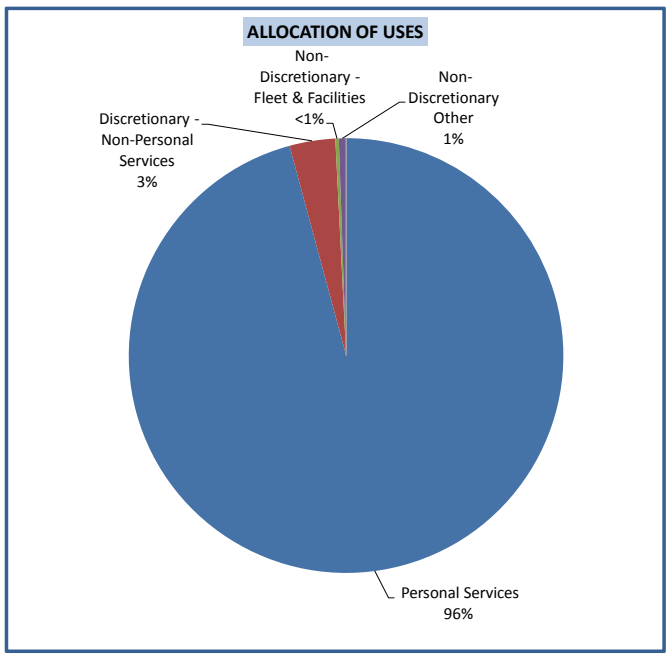
City Goal – Make bold moves in community planning				
Department Goal	Streamline development review process.			
Department Objective	Eliminate time delays on projects by actively managing applications through the City process.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
# of project applications	300	290	349	300

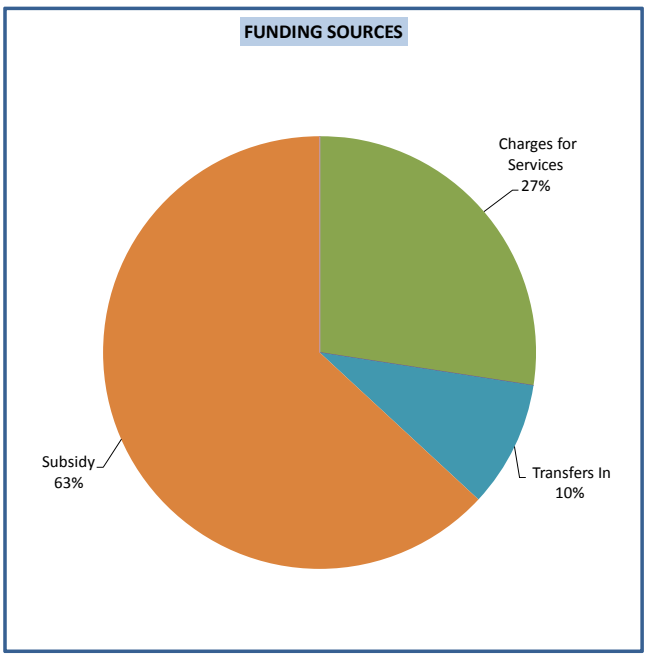
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	54,742	381,441	374,136	(7,306)	-1.9%
Expenditures					
Personal Services	527,433	932,771	971,883	39,112	
Discretionary	4,694	34,500	34,500	-	
Fleet & Facilities	-	-	2,554	2,554	
Non-Discretionary	6,569	500	5,551	5,051	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	538,696	967,771	1,014,489	46,717	4.8%
Net	(483,954)	(586,330)	(640,353)	(54,023)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
9.00	9.00	0.00	9.00	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	-	-	229,151	278,347	49,196	
Total Charges for Services		-	-	-	229,151	278,347	49,196	21%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	54,742	152,290	95,789	(56,502)	
Total Transfers In		-	-	54,742	152,290	95,789	(56,502)	-37%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	54,742	381,441	374,136	(7,306)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	-	-	354,949	658,279	713,296	55,017	
Overtime	511300	-	-	297	-	-	-	
Other / Special Pays	511400	-	-	1,560	2,640	3,040	400	
Leave Accrual	511500	-	-	56,837	-	-	-	
Group Insurance	512100	-	-	55,589	139,803	135,569	(4,234)	
Social Security Contributions	512200	-	-	24,163	48,279	52,541	4,262	
Retirement Contribution	512300	-	-	28,859	61,267	63,969	2,702	
Workers' Compensation	512500	-	-	5,103	22,336	3,301	(19,035)	
Other Employee Benefits	512600	-	-	76	167	167	-	
Total Personal Services		-	-	527,433	932,771	971,883	39,112	4%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	-	-	5,000	5,000	-	
Telephone	523107	-	-	602	4,000	1,000	(3,000)	
Rental of Equip & Vehicles	524101	-	-	-	2,000	1,500	(500)	
Printing, Binding, & Duplicate	525102	-	-	855	-	2,000	2,000	
Books,Periodicals,&Subscrip	531103	-	-	44	1,000	1,000	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Computer Supplies	531106	-	-	-	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	-	-	-	1,500	1,500	-	
Photography Supplies	531110	-	-	120	-	-	-	
Office Supplies	531116	-	-	375	2,000	2,000	-	
Program Supplies	531118	-	-	-	1,000	1,000	-	
Personal Protective Gear	531124	-	-	136	-	-	-	
Cost of Conferences / Training	542102	-	-	1,969	12,500	14,000	1,500	
Dues & Memberships	542103	-	-	300	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	-	-	32	-	-	-	
Travel	542111	-	-	261	1,500	1,500	-	
Total Discretionary		-	-	4,694	34,500	34,500	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	2,554	2,554	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	2,554	2,554	100%
Non-Discretionary Other								
City Accounting Services	521113	-	-	6,335	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	180	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	5,076	5,076	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	54	500	475	(25)	
Total Non-Discretionary Other		-	-	6,569	500	5,551	5,051	1010%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	538,696	967,771	1,014,489	46,717	5%
Net Revenues over/(under) Expenditures		-	-	(483,954)	(586,330)	(640,353)	(54,023)	

PARKS AND RECREATION

Parks and Recreation Department Sections

- Parks
- 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 and public land held in reserve for watershed or wildlife management. 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 **Recreation** section is responsible for 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 176K people visited the 5 outdoor pools during the 10-week 2013 summer season.
- Park pavilion rentals average over 1200 rentals in 22 pavilions hosting 56,320 individuals each year.
- Park operations currently maintains over 3400 acres including 96 named parks and 23.3 miles of trails.
- 25,483 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.

Recent Accomplishments

- Ribbon cutting and grand opening of the K9 Acres dog park at Squaw Creek Park in June 2013.
- Managed volunteers that provided 25,483 hours of work in FY 2013.
- Completion of the McGrath Amphitheatre Cedar Rapids and Sunner Memorial Park in the summer of 2013.
- The completion of the Sac and Fox Trail repair/reconstruction from the May 2013 flood (September 2013).
- Plans for the Usher's Ferry Lodge completed in 2013 with construction planned for 2014.
- Slip and stall leases at Ellis Harbor sold out in 2013, the first time since the 2008 Flood.

Future Challenges & Opportunities

- Achievement of private/public funding sources for the reconstruction of the Time Check Recreation Center and the renovation of Greene Square.
- Trail maintenance and funding for future and existing segments.
- Strategic conversion of park turf with warm season native prairie or forest restoration.
- Continued development of beneficial partnerships with volunteers, non-profits, and other agencies.
- Determine the planning and phasing of greenway improvements.

Goals, Objectives, Measures

City Goal – Make bold moves in community planning				
Department Goal	Develop and foster an engaged community.			
Department Objective	Serve as many people as possible with facilities and programs.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Number of people served	1,000,000	712,853	750,000	850,000

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	2,271,054	2,477,469	3,380,376	902,907	36.4%
Expenditures					
Personal Services	5,093,490	5,201,312	5,283,615	82,303	
Discretionary	1,222,974	1,363,157	2,103,135	739,978	
Fleet & Facilities	652,730	793,085	842,940	49,855	
Non-Discretionary	1,635,219	622,096	648,422	26,326	
Capital Outlay	35,106	35,000	83,750	48,750	
Debt	-	-	-	-	
Transfers Out	1,308	-	-	-	
	8,640,828	8,014,649	8,961,862	947,213	11.8%
Net	(6,369,774)	(5,537,180)	(5,581,486)	(44,306)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
113.50	113.01	0.00	113.01	(0.49)

Highlight of Budget Changes

Revenues

- Increase for amphitheater revenue of $758K to $844K as FY 2015 will be the first fully operational fiscal year
- Increase for ushers ferry lodge revenue of $18K to $20K as FY 2015 will be the first fully operational fiscal year
- Transfers include funding from 90% flood LOST to fund flood insurance expense ($37K), aquatics pool LOST revenue for capital equipment purchases ($84K), and funding from hotel motel for Usher's Ferry ($25K)
- Decrease in concession revenue to be offset by decrease in expenses based on department projections ($20K)
- Net increases in forecasted revenue ($61K)

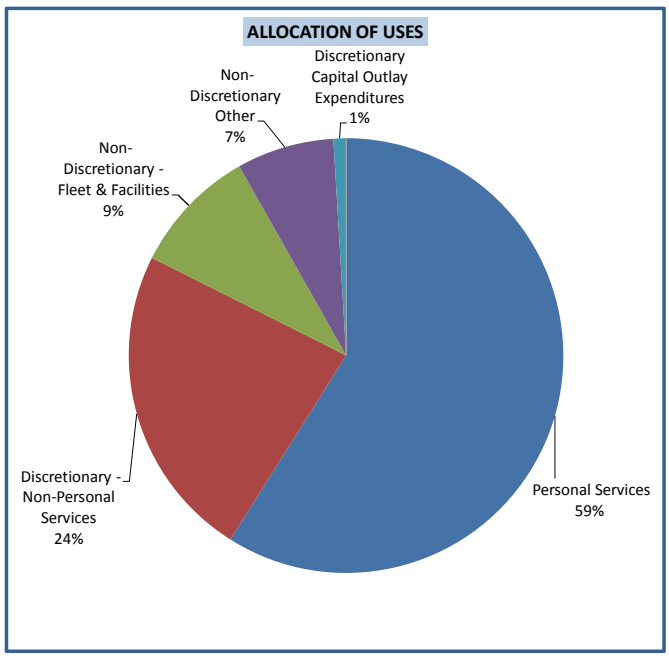
Expenditures

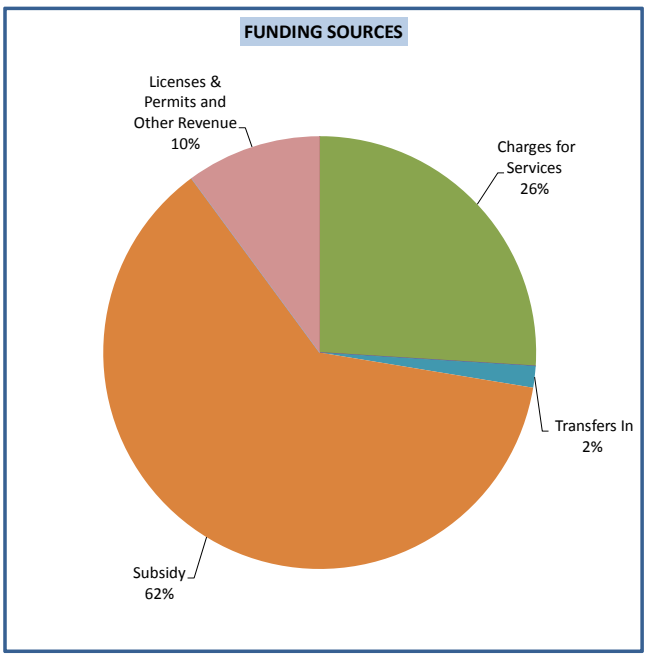
Various changes were made to seasonals FTES resulting in a net decrease of .49 FTEs based on department needs.

Discretionary changes included in the budget:

- Increase for amphitheater of $757K to $837K
- Increase for usher's ferry lodge of $5K to $8K
- Decrease in concession expense ($20K)

Included in the budget is $84K for aquatics capital equipment to be funded with prior year pool LOST revenue.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	-	12,357	15,024	16,000	16,000	-	
Total Licenses & Permits		-	12,357	15,024	16,000	16,000	-	0%
Intergovernmental Grants								
State Operating	422001	(1,559)	795	2,000	-	-	-	
Local Govt Grants	423000	-	-	5,919	-	-	-	
Community Credits	423001	12,903	10,512	6,686	-	-	-	
Total Intergovernmental Grants		11,344	11,307	14,604	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	21	-	-	-	-	-	
Admin charges - City Mgr Depts	431007	4,568	12,926	15,627	4,000	4,000	-	
Admin Charges - External	431012	144,243	163,792	10,550	86,000	-	(86,000)	
Vending Sales	431301	29,209	25,645	32,634	24,450	24,450	-	
Concession Sales	431302	290,409	390,704	286,911	372,852	592,338	219,486	
Registration Fees	431303	462,323	449,299	441,242	485,560	512,044	26,484	
Admission Fees	431305	373,936	423,888	336,545	434,237	470,200	35,963	
League Fees	431306	70,025	84,759	91,857	82,000	82,000	-	
Tournament Fees	431307	21,897	30,522	11,791	23,000	23,000	-	
School Fees	431308	576	62	768	-	-	-	
Special Fees	431309	39,221	41,141	37,663	32,950	32,950	-	
Pass Fees	431311	428,703	504,515	466,223	490,250	515,518	25,268	
Gift Certificate Sales	431312	(7,265)	467	(515)	-	-	-	
Advertising Income	431314	-	-	-	-	57,500	57,500	
Event Parking	431903	-	-	-	-	14,440	14,440	
Sale of Recycleable	432002	5,473	4,740	4,770	-	-	-	
Total Charges for Services		1,863,337	2,132,460	1,736,065	2,035,299	2,328,440	293,141	14%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	152,562	147,372	142,577	60,500	146,241	85,741	
Total Transfers In		152,562	147,372	142,577	60,500	146,241	85,741	142%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Land Rental	461000	119,835	146,167	132,560	131,770	131,770	-	
Building Rental	461001	74,299	78,671	85,283	95,900	180,364	84,464	
Other Rental	461002	104,459	107,748	112,889	112,000	112,000	-	
Landing Fees	461007	-	(3)	-	-	-	-	
Sales Tax Refunds	471000	-	4	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Contributions & Donations	471002	19,791	44,054	16,238	16,850	16,850	-	
Sale of Inventory	471003	11,405	8,697	4,087	-	-	-	
Damage Recoveries	471004	11,891	322	5,102	-	-	-	
Other Miscellaneous Revenue	471005	7,265	6,431	6,060	9,150	448,711	439,561	
Cash Over (Under)	471007	(2,738)	326	498	-	-	-	
Sale of Fixed Assets	482001	-	-	67	-	-	-	
Total Other Revenue		346,207	392,416	362,783	365,670	889,695	524,025	143%
Total Revenues		2,373,449	2,695,913	2,271,054	2,477,469	3,380,376	902,907	36%
Expenditures								
Personal Services								
Regular Employees	511100	2,100,981	2,174,813	2,123,358	2,265,385	2,219,648	(45,737)	
Temporary/Seasonal Emplyees	511200	1,357,261	1,427,006	1,244,817	1,369,208	1,370,887	1,679	
Overtime	511300	38,134	45,722	40,473	55,477	55,477	-	
Other / Special Pays	511400	61,176	66,882	92,594	63,818	62,960	(858)	
Leave Accrual	511500	10,586	21,037	(21,264)	-	-	-	
Group Insurance	512100	538,908	567,257	523,026	546,918	583,622	36,704	
Social Security Contributions	512200	266,076	284,196	264,668	285,699	283,420	(2,279)	
Retirement Contribution	512300	162,496	197,285	209,300	347,988	331,211	(16,777)	
Unemployment Compensation	512400	102,627	74,450	100,016	-	-	-	
Workers' Compensation	512500	206,941	290,224	515,767	266,056	375,646	109,590	
Other Employee Benefits	512600	755	775	735	763	744	(19)	
Total Personal Services		4,845,941	5,149,647	5,093,490	5,201,312	5,283,615	82,303	2%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	8,873	7,876	6,242	15,816	97,049	81,233	
Consulting Services	521103	15	-	-	-	-	-	
Technical/Engineering Services	521104	-	-	-	217	217	-	
Contract Labor	521105	10,474	10,154	5,683	82,875	223,168	140,293	
Health Services	521106	975	1,068	528	1,200	1,200	-	
Other Professional Services	521108	36,716	64,903	34,007	21,865	18,315	(3,550)	
Banking / Financial Services	521109	19,901	26,492	26,499	23,400	23,400	-	
Security Services	521110	5,562	5,732	7,680	8,500	8,500	-	
Management Services	521111	-	-	-	-	50,850	50,850	
Collection Services	521112	-	-	18	-	600	600	
Computer Software	522101	14,704	3,554	9,445	9,425	9,425	-	
IT Services - External	522102	2,809	3,163	10,915	1,000	1,000	-	
Radio Maintenance	522103	519	12,109	3,794	10,600	7,925	(2,675)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	52,503	93,322	63,840	81,045	76,110	(4,935)	
Ext Repair & Maint Svcs - FF&E	522105	7,347	18,701	9,951	15,150	15,150	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	485	770	418	1,921	1,221	(700)	
Fiber Optic Network	523101	-	-	159	-	-	-	
Landfill Fees	523102	16,946	18,466	15,228	12,780	12,980	200	
Refuse Collection/Fees	523104	228	1,483	899	-	-	-	
Sewer Services	523105	113	682	504	-	-	-	
Telephone	523107	32,443	30,042	31,753	34,251	36,051	1,800	
Water	523108	-	199	-	-	-	-	
Rental of Equip & Vehicles	524101	16,068	15,567	12,605	13,250	233,550	220,300	
Printing, Binding, & Duplicate	525102	37,315	12,589	12,687	15,067	13,067	(2,000)	
Other Insurance	525105	-	-	-	-	24,000	24,000	
Animal Supplies	531101	6,368	6,915	8,195	6,800	6,800	-	
Awards & Recognition	531102	116	143	-	-	-	-	
Books,Periodicals,&Subscrip	531103	1,852	1,696	175	1,700	1,700	-	
Chemical Supplies	531104	60,207	103,889	83,780	99,838	95,638	(4,200)	
Cleaning/Janitorial Supplies	531105	19,666	21,488	19,323	22,644	25,189	2,545	
Computer Supplies	531106	422	1,115	-	-	-	-	
Concession Supplies	531107	153,919	182,603	158,364	168,500	244,854	76,354	
Equip/Furniture/Fixtures	531109	66,830	55,549	60,230	51,087	54,587	3,500	
Photography Supplies	531110	5	510	42	700	700	-	
Landscaping Materials	531112	50,602	28,986	35,699	39,505	44,005	4,500	
Cost of Goods Sold	531113	12,957	14,478	8,258	11,000	11,000	-	
Miscellaneous Supplies	531114	392	-	-	200	500	300	
Office Supplies	531116	12,207	13,759	15,117	12,190	12,510	320	
Paint Supplies	531117	8,766	10,453	9,671	11,626	11,776	150	
Program Supplies	531118	81,374	87,882	59,239	72,558	76,383	3,825	
Shop Supplies	531119	25,606	20,483	15,794	19,536	21,636	2,100	
Sign & Signal Supplies	531120	6,931	7,555	4,415	8,489	8,989	500	
Street/Sewer Mat & Supplies	531121	31,109	-	49	-	-	-	
Uniforms	531123	5,627	4,683	5,903	4,610	4,810	200	
Personal Protective Gear	531124	8,152	9,389	10,385	8,475	8,775	300	
Kerosene	532102	22	706	18	-	-	-	
LP Gas	532103	4,491	4,500	2,713	4,525	4,525	-	
Oil	532104	511	289	450	830	830	-	
Other Fuel	532105	78	-	-	-	-	-	
Other Lubricants	532106	966	508	763	1,350	1,500	150	
Bldg&Grds - Parts & Materials	533100	46,088	55,109	63,116	68,297	69,492	1,195	
F,F&E - Parts & Materials	533101	67,066	69,889	57,477	53,920	54,729	809	
Veh&Roll Stk-Parts & Materials	533102	9,050	28,070	16,929	14,002	16,302	2,300	
Tires & Tubes	533103	38	803	136	510	960	450	
Contribution-Other Agency	541106	282,259	231,967	285,171	282,000	282,000	-	
Cost of Conferences / Training	542102	18,629	12,810	16,277	23,650	23,950	300	
Dues & Memberships	542103	4,378	4,943	3,264	7,020	7,020	-	
Entertainment Expense	542104	2,262	66	2,240	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Settlement	542105	-	-	5,000	-	-	-	
Licensing Fees	542106	369	944	417	250	250	-	
Miscellaneous Costs	542107	3,196	-	-	200	138,044	137,844	
Postage & Freight	542108	19,484	5,292	4,148	11,703	11,823	120	
Recording/Filing Fees/Permits	542110	4,835	5,445	9,608	4,530	5,530	1,000	
Travel	542111	-	12	23	650	650	-	
Talent Fee Expense	542113	5,025	5,932	1,825	1,900	1,900	-	
Bad Debt Expense	542114	-	-	5,908	-	-	-	
Total Discretionary		1,285,849	1,325,739	1,222,974	1,363,157	2,103,135	739,978	54%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	165,468	244,950	211,792	298,188	290,800	(7,388)	
City Fleet Services	522108	177,366	206,517	212,920	213,108	218,900	5,792	
Rental of Land & Bldgs	524100	1,860	380	300	-	64,501	64,501	
City Rental Charges - Fleet	524102	158,725	183,989	227,718	281,789	268,739	(13,050)	
Total Non-Discretionary - Fleet & Facilities		503,418	635,836	652,730	793,085	842,940	49,855	6%
Non-Discretionary Other								
City Accounting Services	521113	312,927	387,808	397,752	-	-	-	
Admin Charges - Cty Mgr depts	521114	307,215	376,232	423,213	-	-	-	
City IT Services	522109	263,656	258,178	247,925	-	-	-	
Electricity	523100	216,258	188,530	220,047	226,920	233,213	6,293	
Natural Gas	523103	70,695	44,415	58,635	83,118	62,166	(20,952)	
Liability Insurance	525104	30,267	28,086	27,808	43,728	55,189	11,461	
Property Insurance	525107	53,281	53,477	48,173	55,293	99,060	43,767	
Vehicle Insurance	525108	46,526	54,169	48,219	65,713	49,026	(16,687)	
Diesel Fuel	532100	49,392	69,565	58,958	61,768	68,418	6,650	
Gasoline	532101	87,735	106,883	104,490	85,556	81,350	(4,206)	
Total Non-Discretionary Other		1,437,952	1,567,343	1,635,219	622,096	648,422	26,326	4%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	26,436	18,682	7,980	19,000	74,500	55,500	
Controlled assets	556000	53,739	40,588	27,126	16,000	9,250	(6,750)	
Total Non-Discret Capital Outlay Expenditures		80,176	59,271	35,106	35,000	83,750	48,750	139%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	286	1,631	1,308	-	-	-	
Total Transfers Out		286	1,631	1,308	-	-	-	0%
Total Expenditures		8,153,622	8,739,466	8,640,828	8,014,649	8,961,862	947,213	12%
Net Revenues over/(under) Expenditures		(5,780,173)	(6,043,554)	(6,369,774)	(5,537,180)	(5,581,486)	(44,306)	

ADMINISTRATIVE

Information Technology Department Sections

- Enterprise Application Solutions
- Customer Support
- Geographic Information Systems
- Network Operations

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 **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 **Customer Support** section serves as the customer facing element between City departments and all information technology sections. Customer Support is the front line interface for computer, network, applications, software applications, and voice services.
- 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 **Network Operations** 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.

Statistics – *Did you know?*

- Customer Support currently services over 900 computers, 1400 phones, and 200 laptops/tablets city-wide.
- IT received 7240 calls and completed 8969 customer service tickets last year.
- Application analysts currently support over 125 applications, including managing over 2.75M documents.
- GIS services over 21K “One Call” utility locates each year and maintains over 50 data layers.
- The City currently utilizes 30 terabytes of centralized storage which is equivalent to 5.5M digital songs.
- Operations currently manage 120 network switches, 55 physical servers, and 142 virtual servers.

Recent Accomplishments

- Joint Communications Network – City is using over 131 miles of fiber optic network (January 2013).
- Integrated Linn County Sheriff's Office into the Cedar Rapids computer aided dispatch system (February 2013).
- City-wide upgrade to Microsoft Windows 7 desktop operating system (April 2013).
- GIS: Parks Finder online app (June 2013) and mobile data collections of inspections/inventories (July 2013).
- Council indexed videos (August 2013); City-wide backup system (September 2013); SAFE-CR (October 2013).
- Coordinated tech moves for Central Fire, City Services, Bus Garage, Amphitheater, and Animal Control (2013).

Future Challenges & Opportunities

- Asset management and agenda automation.
- City-wide disaster recovery including upgrade to storage area network and 10 gbps switch infrastructure.
- GIS Section Corner Project.
- Implement a formalized change management process.
- Virtual desktop initiative

Goals, Objectives, Measures

City Goal – Create current and future financial strength				
Department Goal	Maximum uptime of the City core network.			
Department Objective	Meet or exceed industry standards.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Minimize unintended and unscheduled downtime of City core network	99.999% uptime	99.921% (6 hours, 55 minutes)	99.954%	99.960%

City Goal – Create current and future financial strength				
Department Goal	Resolve maximum number of calls to service desk on the initial call.			
Department Objective	Meet or exceed industry standards.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Service desk calls resolved within one day (annually)	80%	73% of 8969	75% of 11K	80%

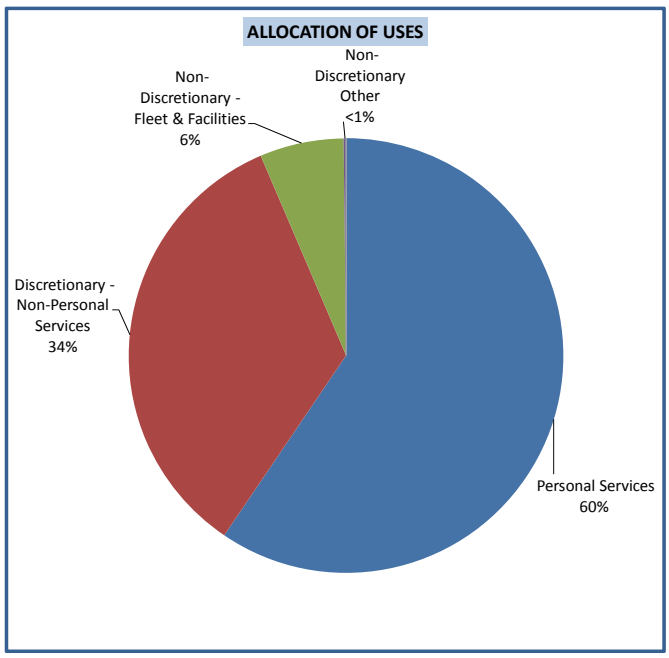
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	3,631,287	1,432,658	1,685,577	252,918	17.7%
Expenditures					
Personal Services	2,607,098	2,909,791	3,050,188	140,397	
Discretionary	1,159,993	1,748,807	1,748,807	-	
Fleet & Facilities	234,783	232,792	320,327	87,535	
Non-Discretionary	208,973	13,819	8,906	(4,913)	
Capital Outlay	49,210	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	4,260,056	4,905,209	5,128,228	223,019	4.5%
Net	(628,769)	(3,472,551)	(3,442,651)	29,899	

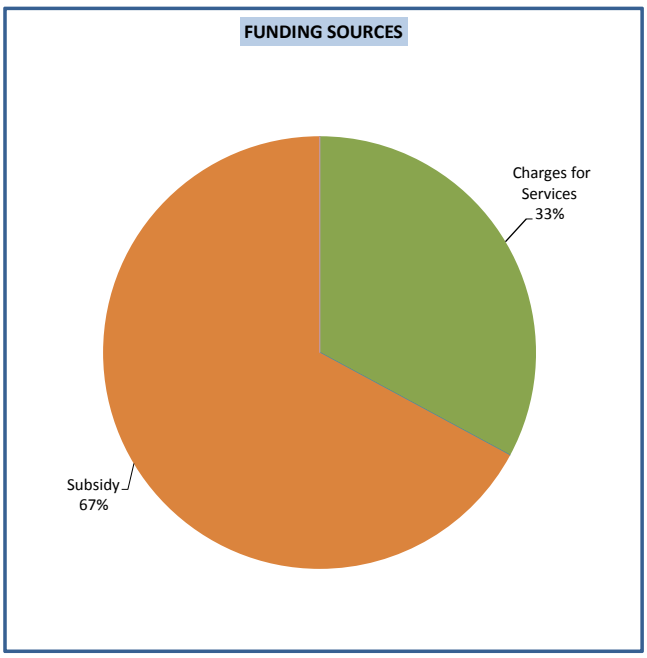
Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
32.00	32.00	0.00	32.00	0.00

Highlight of Budget Changes

Revenues

Revenue from charges to customers increased $253K mainly due to incorporating the cost for off-site storage into the rate structure. A small portion of the increase includes charging the Cedar Rapids Linn County Solid Waste Agency and the Paramount for services provided.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	1,732	3,277	3,169	3,200	3,200	-	
Admin charges - City Mgr Depts	431007	3,258,512	3,655,961	3,505,157	1,326,759	1,526,393	199,635	
Admin Charges - Commission Dep	431011	36,160	42,003	39,781	-	6,900	6,900	
Admin Charges - External	431012	80,028	78,678	72,962	102,700	149,083	46,384	
Vending Sales	431301	-	-	150	-	-	-	
Admission Fees	431305	3	-	-	-	-	-	
Total Charges for Services		3,376,435	3,779,919	3,621,219	1,432,658	1,685,577	252,918	18%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	2,400	8,000	-	-	-	
Total Transfers In		-	2,400	8,000	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,204	120	69	-	-	-	
Other Miscellaneous Revenue	471005	348	45	2,000	-	-	-	
Total Other Revenue		1,552	165	2,069	-	-	-	0%
Total Revenues		3,377,987	3,782,484	3,631,287	1,432,658	1,685,577	252,918	18%
Expenditures								
Personal Services								
Regular Employees	511100	1,579,130	1,658,942	1,821,228	2,029,291	2,109,534	80,243	
Temporary/Seasonal Emplyees	511200	-	20,782	-	-	-	-	
Overtime	511300	19,554	38,925	5,907	24,500	24,500	-	
Other / Special Pays	511400	19,291	19,971	27,526	19,631	23,830	4,199	
Leave Accrual	511500	24,979	19,859	(3,622)	-	-	-	
Group Insurance	512100	389,262	411,911	441,545	474,992	523,744	48,752	
Social Security Contributions	512200	118,411	127,688	136,021	158,615	165,065	6,450	
Retirement Contribution	512300	111,519	138,744	160,001	192,209	192,700	491	
Unemployment Compensation	512400	-	2,400	8,000	-	-	-	
Workers' Compensation	512500	313	172	9,941	9,958	10,220	262	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Other Employee Benefits	512600	5,532	536	552	595	595	-	
Total Personal Services		2,267,990	2,439,930	2,607,098	2,909,791	3,050,188	140,397	5%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	2,109	-	205	-	500	500	
Consulting Services	521103	205	-	-	-	-	-	
Health Services	521106	472	540	592	500	500	-	
Other Professional Services	521108	27,885	111,180	56,643	200,000	200,000	-	
Computer Hardware	522100	57,870	75,386	31,018	100,000	100,000	-	
Computer Software	522101	805,531	778,893	557,250	940,000	940,000	-	
IT Services - External	522102	96,340	62,389	167,141	149,504	164,458	14,954	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	3,320	543	631	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	89	161	20	1,028	1,028	-	
Refuse Collection/Fees	523104	10	179	37	-	-	-	
Telephone	523107	256,677	258,625	184,167	204,050	194,002	(10,048)	
Water	523108	-	860	-	-	-	-	
Rental of Equip & Vehicles	524101	-	275	33,602	-	-	-	
Printing, Binding, & Duplicate	525102	1,424	179	5,260	400	3,994	3,594	
Books,Periodicals,&Subscrip	531103	479	645	141	3,000	2,000	(1,000)	
Computer Supplies	531106	25,504	23,873	20,148	30,000	30,000	-	
Equip/Furniture/Fixtures	531109	21,311	42,081	21,535	20,000	20,000	-	
Miscellaneous Supplies	531114	-	221	(13)	-	-	-	
Office Supplies	531116	4,639	5,751	7,110	6,000	6,000	-	
Shop Supplies	531119	115	545	56	-	-	-	
Sign & Signal Supplies	531120	-	-	808	-	-	-	
Personal Protective Gear	531124	93	84	365	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	5,285	-	8,000	-	(8,000)	
F,F&E - Parts & Materials	533101	-	-	65	-	-	-	
Cost of Conferences / Training	542102	64,769	49,019	63,833	73,412	73,412	-	
Dues & Memberships	542103	724	149	262	1,542	1,542	-	
Entertainment Expense	542104	1,856	-	-	-	-	-	
Miscellaneous Costs	542107	(2,957)	22	538	600	600	-	
Postage & Freight	542108	342	359	265	771	771	-	
Travel	542111	7,168	6,474	8,312	10,000	10,000	-	
Total Discretionary		1,375,975	1,423,718	1,159,993	1,748,807	1,748,807	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	1,619	832	26,006	-	-	-	
City Fleet Services	522108	-	-	330	-	-	-	
Rental of Land & Bldgs	524100	216,495	218,203	208,447	232,792	320,327	87,535	
City Rental Charges - Fleet	524102	-	25	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		218,114	219,060	234,783	232,792	320,327	87,535	38%
Non-Discretionary Other								
City Accounting Services	521113	40,616	52,858	69,300	-	-	-	
Admin Charges - Cty Mgr depts	521114	79,464	101,316	112,127	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	707	1,596	14,797	6,130	-	(6,130)	
Natural Gas	523103	-	108	811	-	-	-	
Liability Insurance	525104	12,189	11,627	11,627	6,731	7,961	1,230	
Property Insurance	525107	-	-	-	873	864	(9)	
Vehicle Insurance	525108	456	486	300	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	83	10	85	81	(4)	
Total Non-Discretionary Other		133,432	168,074	208,973	13,819	8,906	(4,913)	-36%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	42,901	173,009	31,335	-	-	-	
Controlled assets	556000	81,148	45,554	17,875	-	-	-	
Total Non-Discret Capital Outlay Expenditures		124,049	218,563	49,210	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	77,903	22,602	-	-	-	-	
Total Transfers Out		77,903	22,602	-	-	-	-	0%
Total Expenditures		4,197,463	4,491,947	4,260,056	4,905,209	5,128,228	223,019	5%
Net Revenues over/(under) Expenditures		(819,476)	(709,463)	(628,769)	(3,472,551)	(3,442,651)	29,899	

Finance Department Sections

- Finance Operations
- Analyst
- Risk Management
- Treasury Operations
- 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, and payroll functions including project management for the financial and payroll system. The 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.
- The **Analyst** section provides monthly analysis 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 **Treasury Operations** section is responsible for the City's cash and debt management functions.
- 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 2013, the City was maintaining 32% 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 2013, the City was using 74% of its debt limit.

Recent Accomplishments

- Moody's Investors Services has rated the City Aaa with negative outlook for general obligation bonds.
- Moody's Investors Services has rated the City Aa2 for revenue bonds.
- Received Certificate of Achievement in Financial Reporting for FY 2012.
- Received Certificate of Achievement in Budget for FY 2014.
- Successfully obtained $25M in excess flood insurance coverage to reduce future financial impact to City

Future Challenges & Opportunities

- FEMA has denied $17M in expenses already incurred by City.
- Legislative issues that impact level of City funding.
- Maintain financial stability during flood recovery.

Goals, Objectives, Measures

City Goal – Create current and future financial strength				
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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
25% or greater general fund reserve	25% or greater	32.6%	32.5%	31.6%

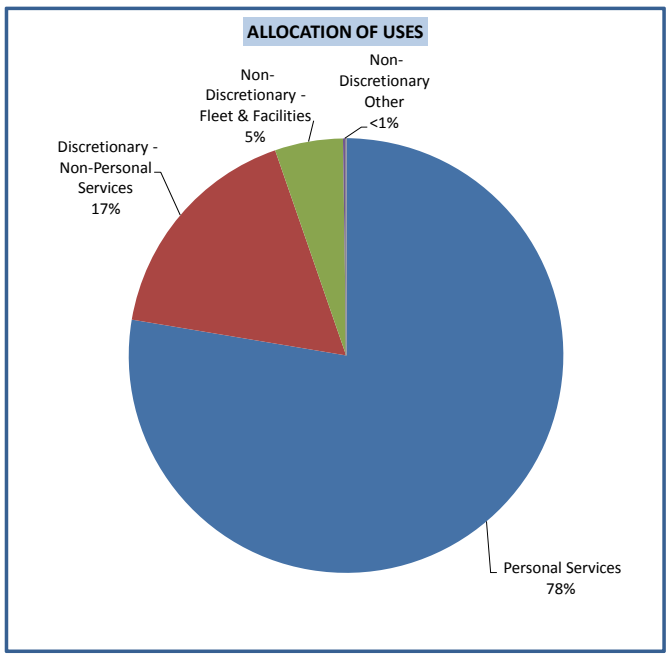
City Goal – Create current and future financial strength				
Department Goal	Maintain debt at 80% or less of allowable state debt limit.			
Department Objective	Issue debt at level that will not significantly impact tax rate on an annual basis.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Debt limit of 80% or less of allowable state debt limit	80% or less	73.70%	71.27%	76.41%

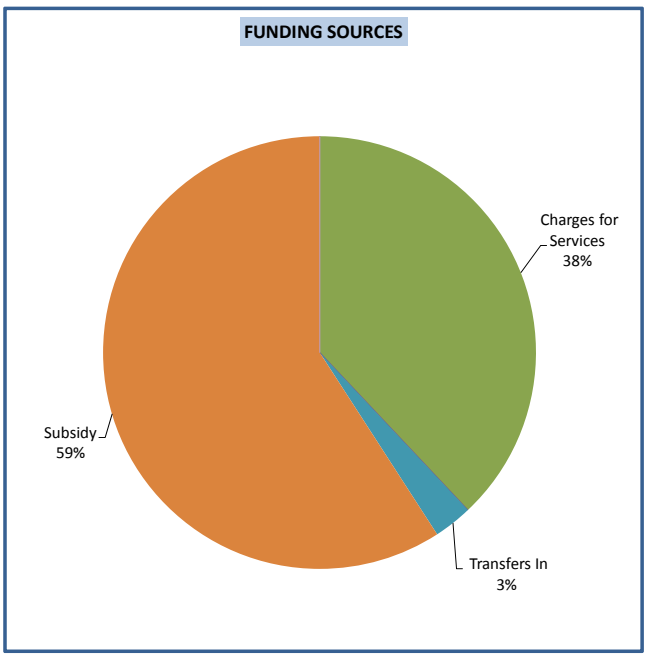
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	3,613,529	1,727,390	1,765,187	37,798	2.2%
Expenditures					
Personal Services	2,865,748	3,308,770	3,353,630	44,860	
Discretionary	484,342	722,281	736,291	14,010	
Fleet & Facilities	-	197,757	218,912	21,155	
Non-Discretionary	331,321	8,895	9,808	913	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	200,000	-	-	-	
	3,881,411	4,237,704	4,318,642	80,938	1.9%
Net	(267,883)	(2,510,314)	(2,553,454)	(43,141)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
41.00	39.00	1.00	40.00	(1.00)

Highlight of Budget Changes

Includes elimination of 1 flood FTE Accounts Payable Specialist as flood LOST funding not available.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	160	99	99	-	-	-	
Admin charges - City Mgr Depts	431007	3,104,215	3,213,956	3,219,343	1,525,375	1,555,883	30,508	
Other Charges for Services	431010	-	33,625	33,628	-	-	-	
Admin Charges - Commission Dep	431011	89,977	88,019	149,386	83,100	84,162	1,062	
Admin Charges - External	431012	12	13	-	-	-	-	
Total Charges for Services		3,194,363	3,335,711	3,402,456	1,608,475	1,640,045	31,570	2%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	163,741	158,129	136,062	118,915	125,143	6,228	
Total Transfers In		163,741	158,129	136,062	118,915	125,143	6,228	5%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	1,620	1,800	1,770	-	-	-	
Postage / Handling	471001	-	15	-	-	-	-	
Other Miscellaneous Revenue	471005	71,765	72,810	73,240	-	-	-	
Cash Over (Under)	471007	(1)	27	0	-	-	-	
Settlement Reimbursement	481002	-	1	-	-	-	-	
Total Other Revenue		73,384	74,653	75,011	-	-	-	0%
Total Revenues		3,431,488	3,568,493	3,613,529	1,727,390	1,765,187	37,798	2%
Expenditures								
Personal Services								
Regular Employees	511100	1,982,856	2,030,947	2,015,593	2,328,544	2,358,410	29,866	
Temporary/Seasonal Emplyees	511200	1,657	2,635	-	-	-	-	
Overtime	511300	17,109	42,112	15,815	43,000	43,000	-	
Other / Special Pays	511400	19,657	29,090	98,936	31,673	25,690	(5,983)	
Leave Accrual	511500	10,341	(7,860)	(16,762)	-	-	-	
Group Insurance	512100	460,126	435,209	403,885	486,762	512,162	25,400	
Social Security Contributions	512200	149,030	156,141	157,002	183,183	184,872	1,689	
Retirement Contribution	512300	140,128	168,667	177,537	222,778	216,744	(6,034)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Unemployment Compensation	512400	8,433	-	-	-	-	-	
Workers' Compensation	512500	396	208	11,925	12,105	12,027	(78)	
Other Employee Benefits	512600	1,312	1,027	1,817	725	725	-	
Total Personal Services		2,791,045	2,858,177	2,865,748	3,308,770	3,353,630	44,860	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	13,516	13,213	14,709	15,250	15,250	-	
Auditing / Accounting	521102	117,490	122,120	92,115	135,290	135,290	-	
Consulting Services	521103	1,500	-	-	-	-	-	
Contract Labor	521105	315	74	-	-	-	-	
Health Services	521106	637	708	716	385	385	-	
Legal Services	521107	3,184	11,768	6,050	-	-	-	
Other Professional Services	521108	-	1,634	1,589	300	300	-	
Banking / Financial Services	521109	174,466	203,467	214,138	212,000	212,000	-	
Computer Hardware	522100	-	-	77	9,600	9,600	-	
Computer Software	522101	413,343	154,636	77,970	235,949	235,949	-	
IT Services - External	522102	155	155	155	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	2,000	8,168	1,791	4,450	4,450	-	
Telephone	523107	667	619	612	1,100	1,100	-	
Rental of Equip & Vehicles	524101	-	32	-	-	-	-	
Printing, Binding, & Duplicate	525102	5,474	4,390	17,548	5,822	19,832	14,010	
Books,Periodicals,&Subscrip	531103	112	915	-	2,260	2,260	-	
Computer Supplies	531106	3,811	419	4,125	12,100	12,100	-	
Equip/Furniture/Fixtures	531109	8,736	3,928	2,002	5,500	5,500	-	
Office Supplies	531116	7,957	7,313	12,658	18,420	18,420	-	
Paint Supplies	531117	-	19	-	-	-	-	
Shop Supplies	531119	-	10	-	-	-	-	
Personal Protective Gear	531124	92	67	371	255	255	-	
Bldg&Grds - Parts & Materials	533100	-	16	-	-	-	-	
F,F&E - Parts & Materials	533101	70	-	-	2,000	2,000	-	
Cost of Conferences / Training	542102	8,620	9,165	2,574	37,000	37,000	-	
Dues & Memberships	542103	2,224	1,119	1,969	2,135	2,135	-	
Settlement	542105	-	-	35	-	-	-	
Licensing Fees	542106	60	30	60	-	-	-	
Miscellaneous Costs	542107	3,939	2,021	6,382	1,915	1,915	-	
Postage & Freight	542108	11,606	19,958	26,467	17,710	17,710	-	
Recording/Filing Fees/Permits	542110	-	-	-	440	440	-	
Travel	542111	987	773	230	2,400	2,400	-	
Total Discretionary		780,960	566,736	484,342	722,281	736,291	14,010	2%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	662	2,185	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	197,757	218,912	21,155	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		662	2,185	-	197,757	218,912	21,155	11%
Non-Discretionary Other								
City Accounting Services	521113	650	-	51	-	-	-	
Admin Charges - Cty Mgr depts	521114	98,006	137,419	150,055	-	-	-	
City IT Services	522109	178,508	178,577	166,992	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	17,901	14,223	14,223	8,895	9,808	913	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		295,065	330,219	331,321	8,895	9,808	913	10%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	45,205	200,000	-	-	-	
Total Transfers Out		-	45,205	200,000	-	-	-	0%
Total Expenditures		3,867,732	3,802,521	3,881,411	4,237,704	4,318,642	80,938	2%
Net Revenues over/(under) Expenditures		(436,243)	(234,028)	(267,883)	(2,510,314)	(2,553,454)	(43,141)	

Purchasing Department Sections

- Purchasing Services

The Finance Director is responsible for the Purchasing Department.

Department Description

The **Purchasing Services Department** of finance 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 2013 were 287.
- During FY 2013, the online auction net revenue from the sale of City surplus property was $312K.

Recent Accomplishments

- The department was awarded the Sterling Agency Award by The Institute for Government Procurement for the fifth consecutive year for achieving and maintaining certified staff members (June 2013).

Future Challenges & Opportunities

- Preparing bids and contracts in a timely manner due to the increased workload from flood projects.

Goals, Objectives, Measures

City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
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	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
To receive an average of 3 submittals for 80% of projects	80%	65.33%	80%	80%

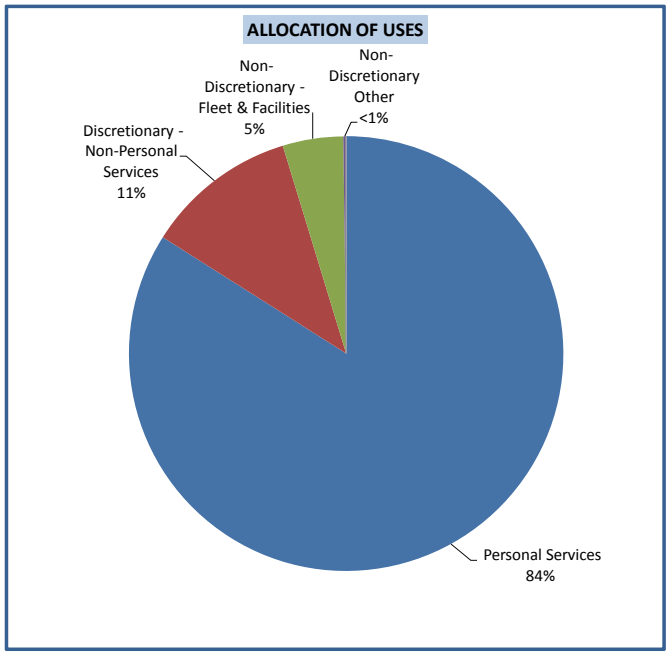
City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
Department Goal	To encourage and promote competition for city bid projects.			
Department Objective	To issue at least 200 bids/proposals.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
To issue 200 bids in the fiscal year	200	287	200	200

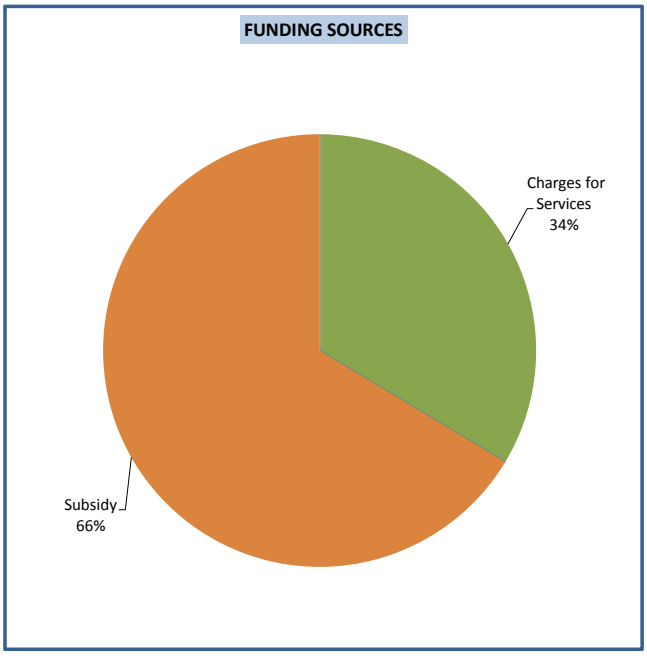
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	467,002	163,686	154,966	(8,720)	-5.3%
Expenditures					
Personal Services	362,151	380,396	387,416	7,020	
Discretionary	42,373	84,450	52,110	(32,340)	
Fleet & Facilities	-	20,420	20,715	295	
Non-Discretionary	54,978	966	1,000	34	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	459,502	486,232	461,241	(24,991)	-5.1%
Net	7,500	(322,546)	(306,275)	16,271	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
4.75	4.75	0.00	4.75	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Printing & Duplicating of Form	431006	1,754	(186)	-	-	-	-	
Admin charges - City Mgr Depts	431007	374,223	448,305	455,925	163,686	154,966	(8,720)	
Admin Charges - Commission Dep	431011	1,455	1,721	1,778	-	-	-	
Admin Charges - External	431012	78	(7)	-	-	-	-	
Total Charges for Services		377,511	449,833	457,703	163,686	154,966	(8,720)	-5%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	38	-	-	-	-	
Total Transfers In		-	38	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Postage / Handling	471001	100	(4)	-	-	-	-	
Other Miscellaneous Revenue	471005	5,833	4,476	9,299	-	-	-	
Total Other Revenue		5,933	4,472	9,299	-	-	-	0%
Total Revenues		383,444	454,343	467,002	163,686	154,966	(8,720)	-5%
Expenditures								
Personal Services								
Regular Employees	511100	239,726	259,919	267,245	278,689	288,010	9,321	
Overtime	511300	324	274	519	-	-	-	
Other / Special Pays	511400	1,134	1,340	1,620	1,340	1,480	140	
Leave Accrual	511500	2,588	4,220	1,613	-	-	-	
Group Insurance	512100	48,250	51,350	47,059	51,527	48,436	(3,091)	
Social Security Contributions	512200	17,085	18,691	19,237	21,422	22,145	723	
Retirement Contribution	512300	16,563	21,021	23,320	25,959	25,852	(107)	
Workers' Compensation	512500	47	26	1,444	1,366	1,400	34	
Other Employee Benefits	512600	105	93	93	93	93	-	
Total Personal Services		325,823	356,934	362,151	380,396	387,416	7,020	2%
Discretionary - Non-Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Advertising / Marketing	521100	31	31	16	250	250	-	
Contract Labor	521105	19,820	19,513	20,725	22,000	22,000	-	
Health Services	521106	158	173	168	100	100	-	
Ext Repair & Maint Svcs - FF&E	522105	995	-	-	1,000	1,000	-	
Ext Rpr & Maint Svcs - Infras	522110	-	16	-	-	-	-	
Telephone	523107	-	-	-	200	200	-	
Printing, Binding, & Duplicate	525102	30,905	26,386	4,725	33,000	5,260	(27,740)	
Books,Periodicals,&Subscrip	531103	-	-	-	250	250	-	
Equip/Furniture/Fixtures	531109	539	969	(39)	1,000	1,000	-	
Office Supplies	531116	8,127	7,099	8,655	16,500	11,900	(4,600)	
Personal Protective Gear	531124	10	1	47	-	-	-	
Cost of Conferences / Training	542102	5,973	5,549	5,323	6,250	6,250	-	
Dues & Memberships	542103	810	560	1,060	750	750	-	
Postage & Freight	542108	946	848	1,524	1,500	1,500	-	
Travel	542111	432	441	170	1,650	1,650	-	
Total Discretionary		68,744	61,586	42,373	84,450	52,110	(32,340)	-38%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	20,420	20,715	295	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	20,420	20,715	295	1%
Non-Discretionary Other								
City Accounting Services	521113	5,499	10,436	9,967	-	-	-	
Admin Charges - Cty Mgr depts	521114	8,840	10,940	15,492	-	-	-	
City IT Services	522109	29,905	29,452	28,061	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	1,459	1,459	966	1,000	34	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		44,243	52,287	54,978	966	1,000	34	4%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		438,810	470,807	459,502	486,232	461,241	(24,991)	-5%
Net Revenues over/(under) Expenditures		(55,366)	(16,463)	7,500	(322,546)	(306,275)	16,271	

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 **Administratio**n section is responsible for employee records and other required recordkeeping.

Statistics – *Did you know?*

- The Human Resource Department filled 161 positions in FY 2013 (33% increase over FY 2012).
- The department accepted approximately 5055 applications for employment in FY 2013 (40% increase over FY 2012).
- Turnover for all City employees is 6.5% for FY 2013.

Recent Accomplishments

- On the job injuries decreased for the 4th year in a row to an all-time low of 76 in FY 2013.
- The City had a 10% reduction in lost time accidents in FY 2013.
- All collective bargaining agreements were settled in FY 2013 without arbitration with 3 year contracts.
- Cedar Rapids is one of the few cities in Iowa to include health care premium incentives for wellness participation in calendar year 2014.
- The City was named as a Blue Zone designated employer in FY 2013.

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 – Create current and future financial strength				
Department Goal	Minimize employee injuries.			
Department Objective	Achieve an injury rate below local government average.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Days away, restricted, transferred rate	2.5	4.89	3.0	2.5

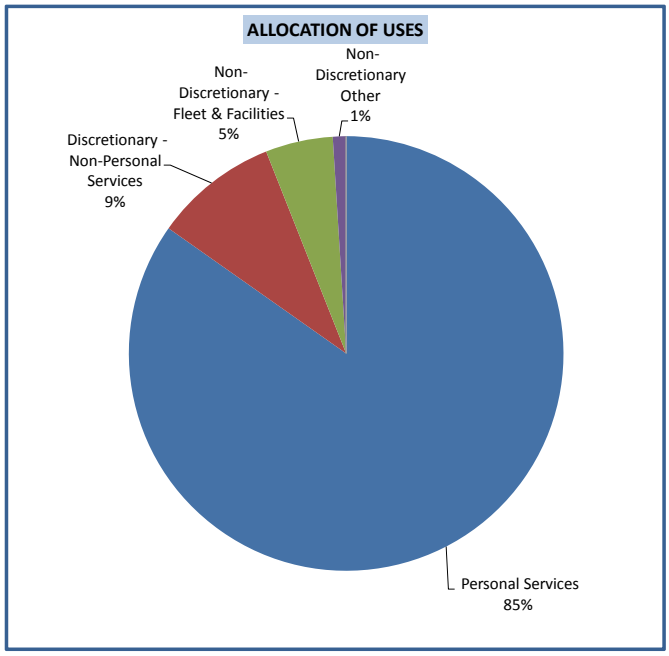
City Goal – Create current and future financial strength				
Department Goal	City is staffed with well-trained, competent employees.			
Department Objective	Employees rate training as increasing effectiveness on the job.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Average rating of training effectiveness on a scale of 1-5 with 1 being most effective	1.8	1.85	1.8	1.8

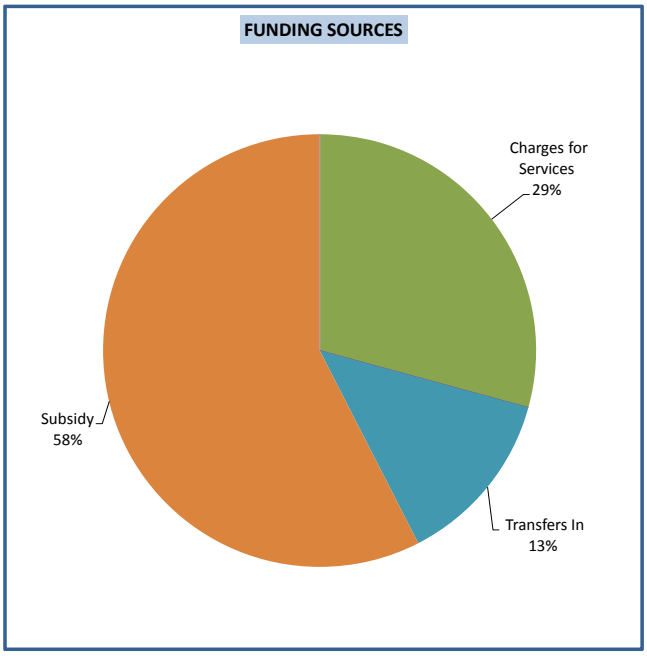
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	1,347,435	647,225	666,500	19,275	3.0%
Expenditures					
Personal Services	1,188,474	1,320,453	1,330,869	10,416	
Discretionary	174,981	141,247	144,727	3,480	
Fleet & Facilities	-	56,890	78,859	21,969	
Non-Discretionary	191,354	17,193	15,450	(1,743)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	1,554,809	1,535,783	1,569,905	34,122	2.2%
Net	(207,374)	(888,557)	(903,405)	(14,847)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
15.00	15.00	0.00	15.00	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	-	-	131	-	-	-	
Printing & Duplicating of Form	431006	1,050	580	411	-	-	-	
Admin charges - City Mgr Depts	431007	947,556	1,093,789	1,163,486	437,880	451,840	13,960	
Other Charges for Services	431010	49	262	-	-	-	-	
Admin Charges - Commission Dep	431011	3,674	11,984	(38,609)	3,500	3,500	-	
Admin Charges - External	431012	38,014	(28,040)	9,874	3,800	3,800	-	
Total Charges for Services		990,342	1,078,576	1,135,294	445,180	459,140	13,960	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	253,170	199,052	211,271	202,045	207,360	5,315	
Total Transfers In		253,170	199,052	211,271	202,045	207,360	5,315	3%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	1,025	613	870	-	-	-	
Insurance Premiums	471006	40	-	-	-	-	-	
Sale of Fixed Assets	482001	1,500	-	-	-	-	-	
Total Other Revenue		2,565	613	870	-	-	-	0%
Total Revenues		1,246,077	1,278,241	1,347,435	647,225	666,500	19,275	3%
Expenditures								
Personal Services								
Regular Employees	511100	833,455	863,425	842,973	919,126	918,678	(448)	
Overtime	511300	1,497	417	2,203	2,000	2,000	-	
Other / Special Pays	511400	14,604	12,354	9,631	17,758	8,670	(9,088)	
Leave Accrual	511500	(10,434)	2,372	(4,789)	-	-	-	
Group Insurance	512100	171,997	174,588	177,841	182,927	206,990	24,063	
Social Security Contributions	512200	62,272	64,234	63,283	71,826	71,094	(732)	
Retirement Contribution	512300	58,150	69,995	73,870	87,036	82,992	(4,044)	
Workers' Compensation	512500	662	86	8,969	27,482	28,166	684	
Other Employee Benefits	512600	16,688	13,927	14,493	12,298	12,279	(19)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Personal Services		1,148,892	1,201,397	1,188,474	1,320,453	1,330,869	10,416	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	10,560	5,186	2,495	11,000	9,000	(2,000)	
Health Services	521106	54,023	73,036	57,120	70,000	65,000	(5,000)	
Legal Services	521107	6,306	30	63,655	10,000	10,000	-	
Other Professional Services	521108	5,119	-	720	5,000	5,000	-	
Security Services	521110	175	145	70	-	-	-	
Computer Hardware	522100	-	-	-	600	1,600	1,000	
Computer Software	522101	4,073	4,127	3,850	4,000	4,000	-	
IT Services - External	522102	3,280	834	403	-	2,000	2,000	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	204	35	105	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	845	920	-	500	500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	2,000	-	(16)	-	-	-	
Refuse Collection/Fees	523104	-	-	-	375	375	-	
Telephone	523107	1,076	998	971	1,750	1,750	-	
Rental of Equip & Vehicles	524101	-	-	-	300	300	-	
Printing, Binding, & Duplicate	525102	2,967	1,658	3,832	1,500	4,980	3,480	
Awards & Recognition	531102	974	4,049	7,655	8,000	11,000	3,000	
Books,Periodicals,&Subscrip	531103	2,435	404	-	500	500	-	
Cleaning/Janitorial Supplies	531105	-	18	-	-	-	-	
Computer Supplies	531106	-	-	-	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	1,521	337	87	1,322	1,322	-	
Miscellaneous Supplies	531114	482	82	83	500	500	-	
Office Supplies	531116	4,367	6,593	4,365	4,500	4,500	-	
Program Supplies	531118	4,680	2,232	3,635	5,900	5,900	-	
Shop Supplies	531119	1,488	-	177	-	-	-	
Personal Protective Gear	531124	3,048	1,606	13,585	3,000	3,000	-	
Cost of Conferences / Training	542102	5,456	6,593	9,303	6,000	7,000	1,000	
Dues & Memberships	542103	845	1,725	930	1,200	1,200	-	
Licensing Fees	542106	-	-	30	-	-	-	
Miscellaneous Costs	542107	-	-	-	300	300	-	
Postage & Freight	542108	1,223	1,103	931	1,500	1,500	-	
Travel	542111	2,289	1,733	996	2,500	2,500	-	
Total Discretionary		119,436	113,443	174,981	141,247	144,727	3,480	2%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	566	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	56,890	78,859	21,969	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		566	-	-	56,890	78,859	21,969	39%
Non-Discretionary Other								
City Accounting Services	521113	23,100	22,403	24,464	-	-	-	
Admin Charges - Cty Mgr depts	521114	29,975	38,006	42,437	-	-	-	
City IT Services	522109	114,952	102,220	116,115	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	10,828	8,338	8,338	17,193	15,450	(1,743)	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		178,854	170,967	191,354	17,193	15,450	(1,743)	-10%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	8,335	-	-	-	-	-	
Controlled assets	556000	-	1,537	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		8,335	1,537	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	22,602	-	-	-	-	
Total Transfers Out		-	22,602	-	-	-	-	0%
Total Expenditures		1,456,083	1,509,946	1,554,809	1,535,783	1,569,905	34,122	2%
Net Revenues over/(under) Expenditures		(210,007)	(231,705)	(207,374)	(888,557)	(903,405)	(14,847)	

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 1,200 deliveries of legal services per year.
- The department obtains conviction in 95% of the misdemeanor prosecutions.
- Except in unusual cases, the City Attorney's office handles all litigation "in house". Rarely is it necessary to retain outside legal counsel.

Recent Accomplishments

- Provided essential legal services to the creation of the Cedar Rapids "SafeCR" program regarding landlord licensing, housing safety, and nuisance abatement in FY 2013.

Future Challenges & Opportunities

- Staff development – harder and harder to balance need for breadth of knowledge and experience with the need for specialization in a small department.
- Getting harder to handle "big" cases in-house.
- Work with departments to change recent workers compensation trend of higher paid claims.
- Increased leveraging of work performed for one department or area to others.

Goals, Objectives, Measures

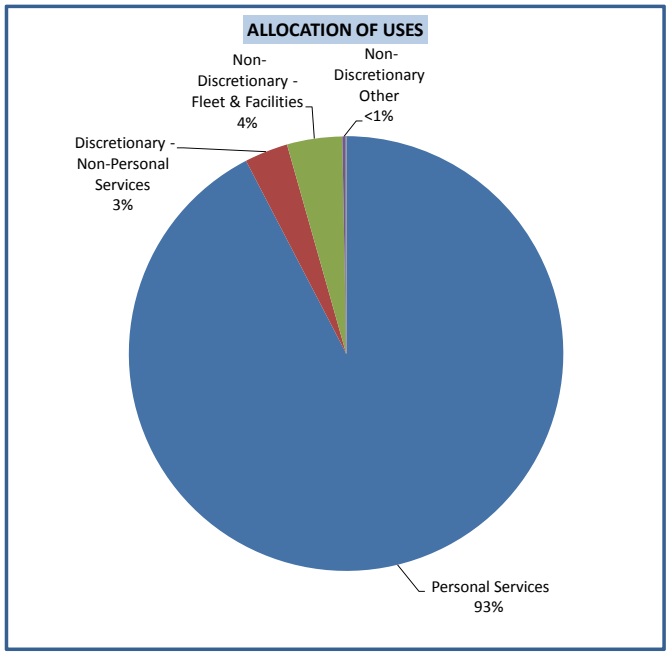
City Goal – Increase neighborhood safety				
Department Goal	Misdemeanor conviction rate.			
Department Objective	Achieve an overall conviction rate of at least 75%.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percentage	75%	97%	90%	75%

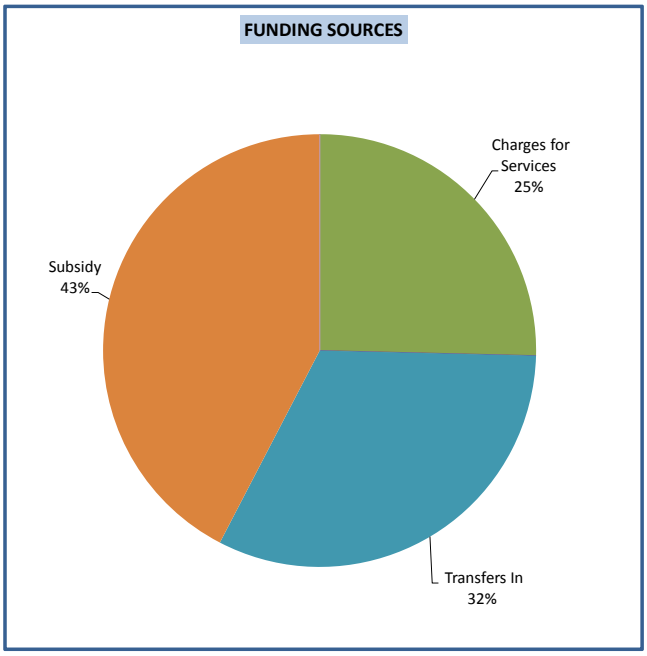
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	760,850	455,900	444,756	(11,144)	-2.4%
Expenditures					
Personal Services	675,397	750,209	713,062	(37,147)	
Discretionary	16,849	22,293	24,983	2,690	
Fleet & Facilities	-	31,182	31,632	450	
Non-Discretionary	67,670	1,968	2,193	225	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	759,916	805,652	771,870	(33,782)	-4.2%
Net	934	(349,752)	(327,114)	22,639	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
6.00	6.00	0.00	6.00	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	407,281	439,487	476,164	172,862	161,206	(11,656)	
Other Charges for Services	431010	5,500	5,500	5,638	5,638	5,638	-	
Admin Charges - Commission Dep	431011	12,714	10,065	12,649	10,563	10,627	64	
Admin Charges - External	431012	17,500	17,500	17,500	17,938	18,386	448	
Total Charges for Services		442,995	472,552	511,950	207,000	195,856	(11,144)	-5%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
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%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	40	-	-	-	-	-	
Total Other Revenue		40	-	-	-	-	-	0%
Total Revenues		691,935	721,452	760,850	455,900	444,756	(11,144)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	529,922	528,277	514,369	566,529	550,264	(16,265)	
Other / Special Pays	511400	3,880	4,680	24,828	4,680	4,500	(180)	
Leave Accrual	511500	11,327	10,531	(17,534)	-	-	-	
Group Insurance	512100	81,172	81,946	68,146	82,062	66,343	(15,719)	
Social Security Contributions	512200	36,449	37,322	37,547	41,099	39,446	(1,653)	
Retirement Contribution	512300	36,262	43,554	45,037	52,951	49,540	(3,411)	
Workers' Compensation	512500	104	54	2,897	2,776	2,857	81	
Other Employee Benefits	512600	112	112	105	112	112	-	
Total Personal Services		699,228	706,474	675,397	750,209	713,062	(37,147)	-5%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	265	-	-	-	
Health Services	521106	262	249	192	200	200	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Legal Services	521107	995	640	-	-	-	-	
Other Professional Services	521108	-	-	41	-	-	-	
Computer Hardware	522100	-	-	-	250	250	-	
Telephone	523107	-	-	-	1,100	1,100	-	
Appraisal / Record / Abstract	525100	-	-	-	150	150	-	
Printing, Binding, & Duplicate	525102	471	87	2,583	443	3,133	2,690	
Books,Periodicals,&Subscrip	531103	12,549	6,349	8,324	10,300	10,300	-	
Computer Supplies	531106	-	-	-	250	250	-	
Equip/Furniture/Fixtures	531109	-	-	290	250	250	-	
Office Supplies	531116	937	1,141	303	1,200	1,200	-	
Personal Protective Gear	531124	2	2	56	-	-	-	
Cost of Conferences / Training	542102	3,224	2,327	2,825	4,700	4,700	-	
Dues & Memberships	542103	1,290	1,290	1,265	1,300	1,300	-	
Licensing Fees	542106	60	30	30	-	-	-	
Miscellaneous Costs	542107	15	-	-	-	-	-	
Postage & Freight	542108	483	582	676	650	650	-	
Travel	542111	1,756	1,515	-	1,500	1,500	-	
Total Discretionary		22,043	14,212	16,849	22,293	24,983	2,690	12%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	31,182	31,632	450	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	31,182	31,632	450	1%
Non-Discretionary Other								
City Accounting Services	521113	8,898	8,642	10,191	-	-	-	
Admin Charges - Cty Mgr depts	521114	13,992	17,514	19,774	-	-	-	
City IT Services	522109	29,916	31,759	34,394	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	3,771	3,311	3,311	1,968	2,193	225	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		56,577	61,226	67,670	1,968	2,193	225	11%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	5,651	-	-	-	-	
Total Transfers Out		-	5,651	-	-	-	-	0%
Total Expenditures		777,847	787,563	759,916	805,652	771,870	(33,782)	-4%
Net Revenues over/(under) Expenditures		(85,912)	(66,111)	934	(349,752)	(327,114)	22,639	

City Manager Department Sections

- City Manager

The City Manager is responsible for the City Manager Department.

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.

City Council members and citizens can expect the City Manager to provide complete and impartial information, including alternatives and long term consequences for the Council's decision-making process. The City Manager makes policy recommendations to the Council, but the Council may or may not adopt them or could change or modify those recommendations.

The City Manager's Office is responsible for the following:

- Support the decision-making process of the Cedar Rapids City Council
- Ensure citywide alignment and implementation of City Council goals
- Coordinate and direct citywide strategic communications plans that proactively provide accurate and timely information to the citizens of Cedar Rapids
- Provide strategic leadership that ensures efficient, effective, and responsive public service delivery

Statistics – *Did you know?*

- 66,128 households and businesses receive each issue of the City's Our CR magazine.
- During FY 2013, the City's www.cedar-rapids.org website had a high of 92,695 visits in one month, with more than 326,450 page views in a single month.
- Thousands of citizens follow the City's news electronically – currently with 1,843 E-newsletter subscribers, 2,028 CR News Now subscribers, and 3,890 Twitter followers. CR Talks, a new crowdsourcing tool to engage residents, launched on May 21, and through 2013 has had 345 participants with a total of 18,817 page views.

Recent Accomplishments

- Reorganization to create the City Manager Office-Communications Division in FY 2014.
- Conduct a national search and promote qualified parks and recreation and utilities directors internally (FY 2014).
- Successfully recruited and hired a Community Development and Planning Director in FY 2014.
- Continue to develop the Development Services Department created in 2013 to serve robust economic development functions, as well as improved customer service to developers.
- Effectively functioning Council Committee structure that has been operating since January 2011.

Future Challenges & Opportunities

- Create economic development opportunities.
- Effectively manage and communicate systems to fix streets with local option sales tax funds.
- Effectively manage and communicate systems to develop flood protection on both sides of the river.
- Promote the accomplishments of the City of Cedar Rapids.

Goals, Objectives, Measures

City Goal – Complete flood recovery projects				
Department Goal	Complete demolitions of City acquired flood damaged property.			
Department Objective	Complete 100% of residential and commercial flood-related demolitions by the end of FY 2015.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percent complete	100% complete by end of FY 2015	93%	97%	100%

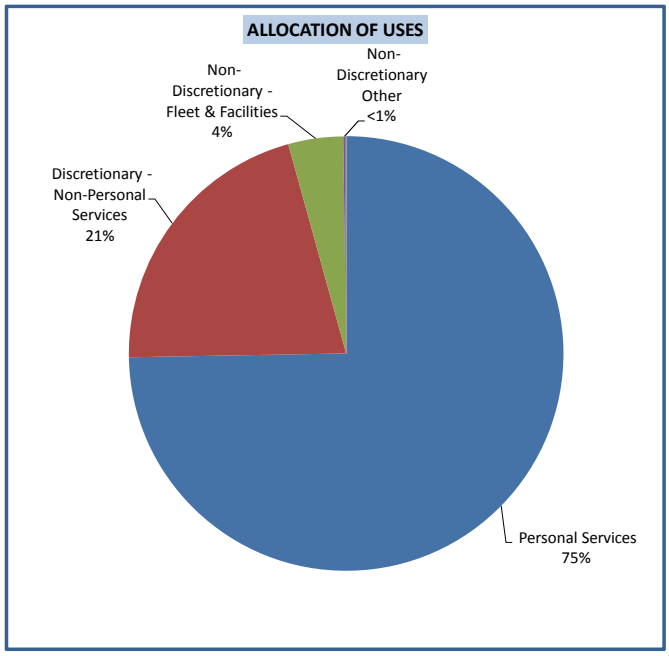
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	1,198,091	461,828	603,173	141,345	30.6%
Expenditures					
Personal Services	837,001	827,006	1,374,713	547,707	
Discretionary	306,857	376,300	386,150	9,850	
Fleet & Facilities	1,090	74,137	75,208	1,071	
Non-Discretionary	145,680	4,758	3,686	(1,072)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	1,290,629	1,282,201	1,839,757	557,556	43.5%
Net	(92,538)	(820,373)	(1,236,584)	(416,211)	

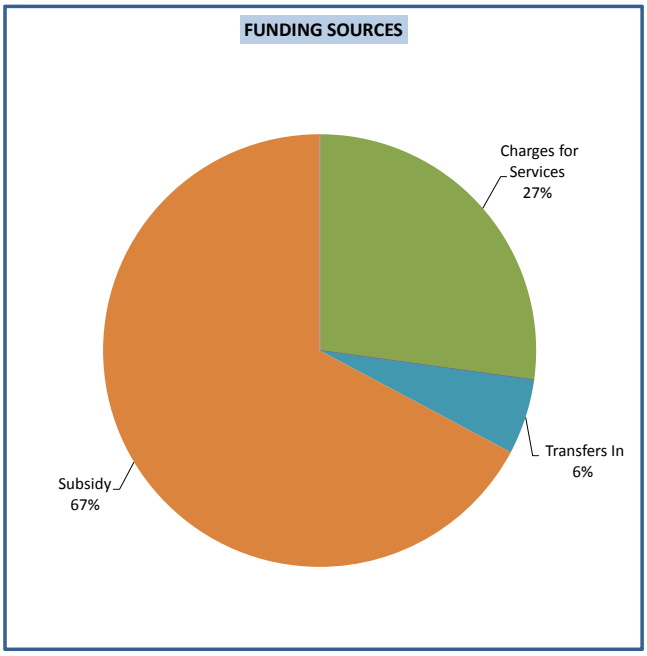
Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
15.00	11.00	4.00	15.00	0.00

Highlight of Budget Changes

Expenditures

$2K of the department's budget was reallocated from the Council and Mayor Department.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	801,520	969,082	1,112,782	324,428	391,081	66,653	
Admin Charges - Commission Dep	431011	3,126	3,738	4,355	-	-	-	
Admin Charges - External	431012	-	1,089	-	-	-	-	
Advertising Income	431314	12,750	59,250	44,500	108,827	108,827	-	
Total Charges for Services		817,396	1,033,159	1,161,637	433,255	499,908	66,653	15%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	28,573	36,454	28,573	103,265	74,692	
Total Transfers In		-	28,573	36,454	28,573	103,265	74,692	261%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		817,396	1,061,732	1,198,091	461,828	603,173	141,345	31%
Expenditures								
Personal Services								
Regular Employees	511100	525,340	590,160	588,189	577,394	976,018	398,624	
Overtime	511300	(401)	(451)	(88)	-	-	-	
Other / Special Pays	511400	2,640	2,640	12,254	2,640	4,370	1,730	
Leave Accrual	511500	26,366	12,745	(9,610)	-	-	-	
Group Insurance	512100	78,381	86,613	86,023	83,567	165,198	81,631	
Social Security Contributions	512200	40,478	36,725	37,103	35,430	66,260	30,830	
Retirement Contribution	512300	52,012	30,891	30,827	29,859	64,514	34,655	
Unemployment Compensation	512400	-	-	7,881	-	-	-	
Workers' Compensation	512500	104	60	3,781	2,945	3,085	140	
Other Employee Benefits	512600	49,411	87,837	80,640	95,171	95,268	97	
Total Personal Services		774,330	847,220	837,001	827,006	1,374,713	547,707	66%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	585	52,688	96,484	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Consulting Services	521103	32,917	-	1,567	-	-	-	
Contract Labor	521105	169	-	9,603	-	-	-	
Health Services	521106	262	199	216	-	-	-	
Other Professional Services	521108	11,687	216,205	97,770	320,000	320,000	-	
Computer Software	522101	-	-	960	-	-	-	
IT Services - External	522102	-	1,007	1,589	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	131	-	-	1,500	1,500	-	
Telephone	523107	3,599	3,444	3,424	3,000	3,000	-	
Rental of Equip & Vehicles	524101	126	1,809	1,988	-	-	-	
Printing, Binding, & Duplicate	525102	1,929	3,609	58,752	4,600	6,450	1,850	
Other Insurance	525105	-	-	201	-	-	-	
Awards & Recognition	531102	-	-	725	-	-	-	
Books,Periodicals,&Subscrip	531103	129	553	133	2,000	2,000	-	
Computer Supplies	531106	270	-	139	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	1,644	84	629	1,000	1,000	-	
Photography Supplies	531110	-	-	478	-	-	-	
Miscellaneous Supplies	531114	-	97	203	-	-	-	
Office Supplies	531116	1,061	1,203	1,885	2,000	2,000	-	
Program Supplies	531118	-	50	150	-	-	-	
Sign & Signal Supplies	531120	170	-	828	-	-	-	
Uniforms	531123	-	11	22	-	-	-	
Personal Protective Gear	531124	276	136	174	-	-	-	
F,F&E - Parts & Materials	533101	-	-	32	-	-	-	
Contribution-Other Agency	541106	5,000	-	5,000	-	-	-	
Cost of Conferences / Training	542102	9,355	32,568	12,083	35,000	38,000	3,000	
Dues & Memberships	542103	2,937	8,191	8,922	5,000	10,000	5,000	
Licensing Fees	542106	-	919	78	-	-	-	
Miscellaneous Costs	542107	50	-	-	-	-	-	
Postage & Freight	542108	2,949	17,652	2,871	1,200	1,200	-	
Travel	542111	475	-	(48)	-	-	-	
Total Discretionary		75,720	340,425	306,857	376,300	386,150	9,850	3%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	74,137	75,208	1,071	
City Rental Charges - Fleet	524102	-	275	1,090	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	275	1,090	74,137	75,208	1,071	1%
Non-Discretionary Other								
City Accounting Services	521113	11,708	14,846	16,540	-	-	-	
Admin Charges - Cty Mgr depts	521114	16,189	25,204	27,535	-	-	-	
City IT Services	522109	75,043	64,638	96,106	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	5,049	5,323	5,323	4,758	3,686	(1,072)	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	63	174	176	-	-	-	
Total Non-Discretionary Other		108,052	110,185	145,680	4,758	3,686	(1,072)	-23%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,062	11,301	-	-	-	-	
Total Transfers Out		1,062	11,301	-	-	-	-	0%
Total Expenditures		959,164	1,309,406	1,290,629	1,282,201	1,839,757	557,556	43%
Net Revenues over/(under) Expenditures		(141,768)	(247,674)	(92,538)	(820,373)	(1,236,584)	(416,211)	

Council and Mayor Department Sections

- Council and Mayor

The Mayor and City Council are responsible for the Council and Mayor Department.

Department Description

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

The Cedar Rapids City Council consists of eight council members 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.

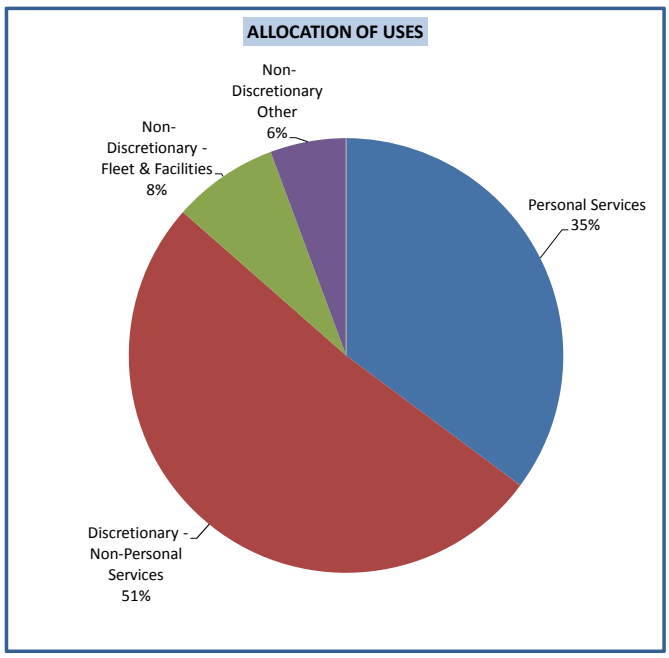
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	605,233	241,642	188,106	(53,536)	-22.2%
Expenditures					
Personal Services	240,582	311,837	204,479	(107,358)	
Discretionary	267,044	299,425	298,065	(1,360)	
Fleet & Facilities	50	45,117	45,769	652	
Non-Discretionary	50,083	77,083	32,771	(44,312)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	557,759	733,462	581,084	(152,378)	-20.8%
Net	47,474	(491,820)	(392,978)	98,842	

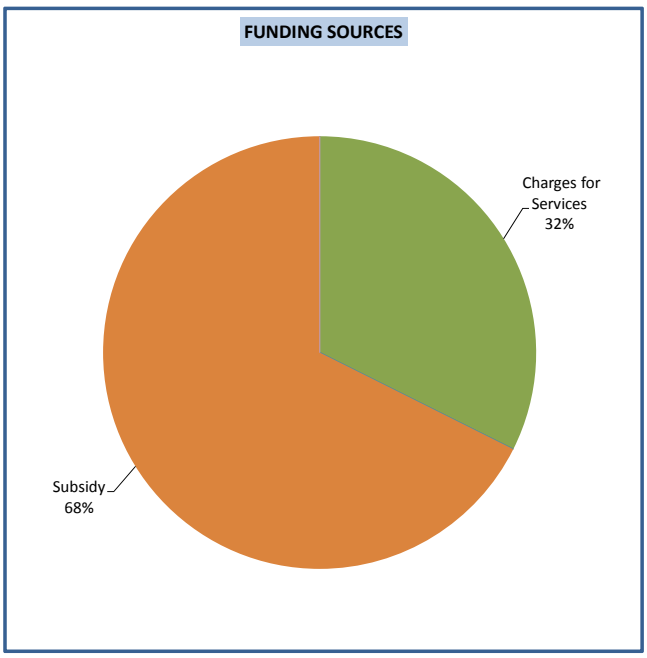
Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
3.33	3.33	0.00	3.33	0.00

Highlight of Budget Changes

Expenditures

$2K of the department's budget was reallocated to the City Manager Department.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	517,540	551,481	602,042	241,642	188,106	(53,536)	
Admin Charges - Commission Dep	431011	2,014	2,118	2,346	-	-	-	
Total Charges for Services		519,554	553,599	604,388	241,642	188,106	(53,536)	-22%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	0	-	-	-	
Other Miscellaneous Revenue	471005	-	-	845	-	-	-	
Total Other Revenue		-	-	845	-	-	-	0%
Total Revenues		519,554	553,599	605,233	241,642	188,106	(53,536)	-22%
Expenditures								
Personal Services								
Regular Employees	511100	231,169	239,333	214,608	251,684	174,314	(77,370)	
Other / Special Pays	511400	23,859	-	-	900	-	(900)	
Leave Accrual	511500	6,146	(294)	(9,963)	-	-	-	
Group Insurance	512100	15,233	15,240	10,293	15,262	-	(15,262)	
Social Security Contributions	512200	17,406	13,841	8,258	19,328	13,338	(5,990)	
Retirement Contribution	512300	12,657	15,940	16,167	23,413	15,568	(7,845)	
Workers' Compensation	512500	45	23	1,207	1,231	1,259	28	
Other Employee Benefits	512600	19	19	12	19	-	(19)	
Total Personal Services		306,535	284,102	240,582	311,837	204,479	(107,358)	-34%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	350	364	-	-	-	
Health Services	521106	47	-	-	-	-	-	
Legal Services	521107	13,999	1,235	-	-	-	-	
Other Professional Services	521108	96,854	80,786	832	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
IT Services - External	522102	-	1,753	2,366	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	1,000	1,000	-	
Telephone	523107	1,524	2,009	1,956	7,000	7,000	-	
Printing, Binding, & Duplicate	525102	4,496	3,494	3,227	3,000	3,640	640	
Awards & Recognition	531102	-	144	1,162	-	-	-	
Books,Periodicals,&Subscrip	531103	531	327	603	1,000	1,000	-	
Computer Supplies	531106	64	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	623	-	149	1,000	1,000	-	
Miscellaneous Supplies	531114	138	203	69	-	-	-	
Office Supplies	531116	868	647	783	2,000	2,000	-	
Uniforms	531123	-	628	55	-	-	-	
Personal Protective Gear	531124	19	17	93	-	-	-	
Contribution-Other Agency	541106	170,000	162,500	161,343	145,000	145,000	-	
Cost of Conferences / Training	542102	12,121	18,113	10,261	18,625	16,625	(2,000)	
Dues & Memberships	542103	74,741	94,508	83,312	119,300	119,300	-	
Postage & Freight	542108	215	321	119	500	500	-	
Travel	542111	-	-	351	1,000	1,000	-	
Right of Way / Easement Acq	542112	390	-	-	-	-	-	
Total Discretionary		376,630	367,034	267,044	299,425	298,065	(1,360)	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	920	-	-	45,117	45,769	652	
City Rental Charges - Fleet	524102	-	75	50	-	-	-	
Total Non-Discretionary - Fleet & Facilities		920	75	50	45,117	45,769	652	1%
Non-Discretionary Other								
City Accounting Services	521113	10,122	10,487	8,340	-	-	-	
Admin Charges - Cty Mgr depts	521114	9,726	12,416	13,631	-	-	-	
City IT Services	522109	32,562	24,347	23,254	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	2,703	4,858	4,858	77,083	32,771	(44,312)	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		55,112	52,108	50,083	77,083	32,771	(44,312)	-57%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,375	-	-	-	-	-	
Total Transfers Out		1,375	-	-	-	-	-	0%
Total Expenditures		740,573	703,319	557,759	733,462	581,084	(152,378)	-21%
Net Revenues over/(under) Expenditures		(221,019)	(149,720)	47,474	(491,820)	(392,978)	98,842	

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 weekly 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 & 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 2013, the following documents were processed in the City Clerk's Office:

- 1,984 resolutions, 71 ordinances, 363 motions, 116 public improvement projects, 674 letters.
- 130 cigarette permits, 443 beer/liquor/wine permits, 685 miscellaneous licenses (the Clerk's Office issues up to 23 different types of licenses).
- 12,828 documents scanned into OnBase document imaging system.
- 1,566 archived documents scanned into OnBase document imaging system.

Recent Accomplishments

- Implemented business licensing module within EnerGov Land Systems Management software in FY 2013.
- Researched and selected agenda automation software in FY 2013. Currently preparing for implementation in FY 2014.
- Provided information/input in FY 2013 for adoption of the Pedicab Ordinance, Downtown Parklets (amended Sidewalk Café Policy) and the amended distance separation requirement between payday lenders and other protected uses.

Future Challenges & Opportunities

- Implementation of agenda automation software including integration with existing document management system. Software will be utilized citywide.
- Implementation of online business 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 – Create current and future financial strength				
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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Accuracy percentage	90% of the time	92%	93%	90%

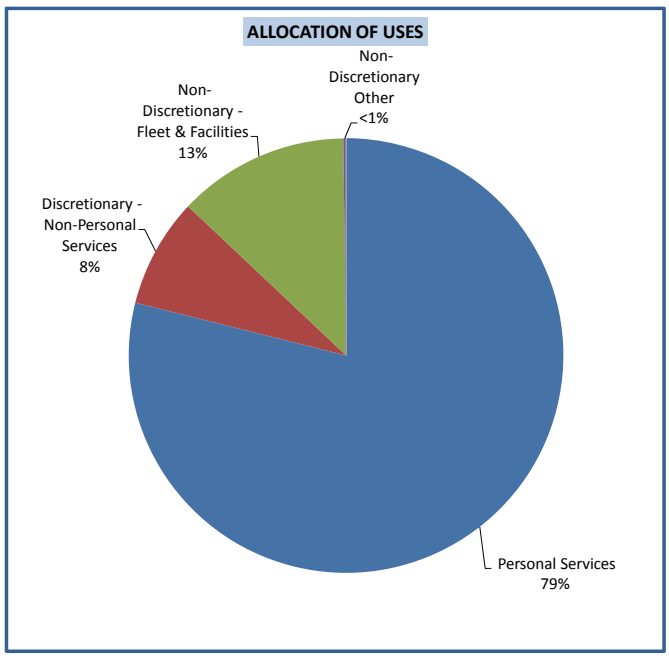
City Goal – Create current and future financial strength				
Department Goal	Efficiently process licenses and permits.			
Department Objective	Process licenses and permits with 90% accuracy.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Accuracy percentage	90% of the time	92%	93%	90%

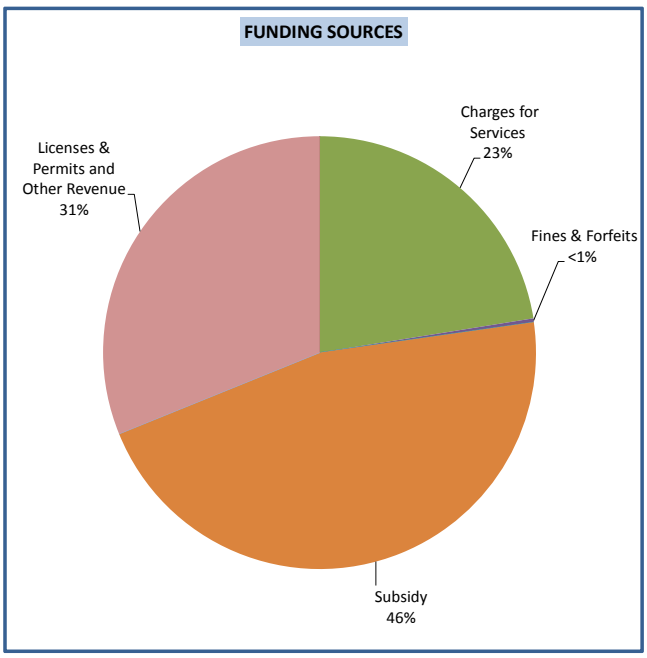
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	545,749	291,111	294,369	3,258	1.1%
Expenditures					
Personal Services	403,378	425,152	430,981	5,829	
Discretionary	23,832	42,145	44,455	2,310	
Fleet & Facilities	-	68,572	69,563	991	
Non-Discretionary	77,434	1,045	1,174	129	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	504,644	536,914	546,173	9,259	1.7%
Net	41,104	(245,802)	(251,803)	(6,001)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
5.50	5.50	0.00	5.50	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Liquor Licenses	411001	156,237	174,852	180,738	136,448	136,448	-	
Cigarette Licenses	411002	9,500	10,700	12,200	9,500	9,500	-	
Right of Way Permits	411011	7,435	(7,435)	-	-	-	-	
Other Licenses	411013	24,121	26,642	32,569	24,050	24,050	-	
Other Permits	411014	50	150	200	-	-	-	
Total Licenses & Permits		197,343	204,909	225,707	169,998	169,998	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Recording Fees	431002	817	348	1,098	1,000	1,000	-	
Zoning & Subdivision Fees	431004	15,800	17,693	15,680	15,800	15,800	-	
Sale of Maps / Publications	431005	4,099	1,685	2,238	756	756	-	
Printing & Duplicating of Form	431006	923	62	8	-	-	-	
Admin charges - City Mgr Depts	431007	188,143	257,060	287,095	96,046	99,304	3,258	
Other Charges for Services	431010	-	-	-	5,937	5,937	-	
Admin Charges - Commission Dep	431011	724	986	1,117	-	-	-	
Admin Charges - External	431012	73	-	10	-	-	-	
FMS Environmental Svcs Charges	431013	-	30	-	-	-	-	
Total Charges for Services		210,579	277,864	307,246	119,538	122,796	3,258	3%
Fines & Forfeits								
Other Fines & Forfeits	441002	3,145	4,150	6,250	1,575	1,575	-	
Total Fines & Forfeits		3,145	4,150	6,250	1,575	1,575	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,496	-	5,533	-	-	-	
Total Transfers In		1,496	-	5,533	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	100	-	-	-	-	-	
Vacating Streets & Alleys	461006	1,800	1,100	1,000	-	-	-	
Postage / Handling	471001	(40)	2	9	-	-	-	
Sale of Inventory	471003	53	-	-	-	-	-	
Other Miscellaneous Revenue	471005	441	46	5	-	-	-	
Total Other Revenue		2,353	1,148	1,014	-	-	-	0%
Total Revenues		414,916	488,071	545,749	291,111	294,369	3,258	1%
Expenditures								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Personal Services								
Regular Employees	511100	275,506	279,166	277,915	300,601	303,732	3,131	
Overtime	511300	328	1,082	1,776	2,500	2,500	-	
Other / Special Pays	511400	15,370	2,520	3,393	2,520	2,960	440	
Leave Accrual	511500	5,438	1,537	82	-	-	-	
Group Insurance	512100	56,958	56,509	55,787	57,579	61,241	3,662	
Social Security Contributions	512200	22,383	21,035	21,167	23,379	23,655	276	
Retirement Contribution	512300	19,586	22,634	24,454	28,331	27,610	(721)	
Unemployment Compensation	512400	3,740	-	5,533	-	-	-	
Workers' Compensation	512500	55	2,330	13,163	10,130	9,171	(959)	
Other Employee Benefits	512600	127	112	107	112	112	-	
Total Personal Services		399,492	386,925	403,378	425,152	430,981	5,829	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	5,608	7,234	6,205	13,000	13,000	-	
Health Services	521106	132	124	144	-	250	250	
Banking / Financial Services	521109	39	-	-	-	-	-	
IT Services - External	522102	-	-	550	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	40	74	724	1,300	1,300	-	
Telephone	523107	-	757	-	1,000	1,000	-	
Rental of Equip & Vehicles	524101	-	-	-	40	-	(40)	
Printing, Binding, & Duplicate	525102	8,141	7,962	8,756	8,000	10,310	2,310	
Books,Periodicals,&Subscrip	531103	1,925	257	241	3,600	3,600	-	
Computer Supplies	531106	182	36	1,080	705	705	-	
Equip/Furniture/Fixtures	531109	-	313	729	1,000	1,000	-	
Miscellaneous Supplies	531114	-	-	5	-	-	-	
Office Supplies	531116	1,670	2,001	1,531	3,000	3,240	240	
Personal Protective Gear	531124	18	2	65	-	100	100	
Cost of Conferences / Training	542102	2,739	2,950	1,451	4,000	4,200	200	
Dues & Memberships	542103	265	315	285	300	300	-	
Licensing Fees	542106	-	30	175	-	250	250	
Miscellaneous Costs	542107	-	-	-	1,000	-	(1,000)	
Postage & Freight	542108	731	672	622	2,000	2,000	-	
Recording/Filing Fees/Permits	542110	1,727	1,792	1,207	3,200	3,200	-	
Travel	542111	-	-	3	-	-	-	
Bad Debt Expense	542114	-	-	60	-	-	-	
Total Discretionary		23,217	24,519	23,832	42,145	44,455	2,310	5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	68,572	69,563	991	
City Rental Charges - Fleet	524102	-	25	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	25	-	68,572	69,563	991	1%
Non-Discretionary Other								
City Accounting Services	521113	11,896	15,868	18,225	-	-	-	
Admin Charges - Cty Mgr depts	521114	15,026	18,397	20,362	-	-	-	
City IT Services	522109	36,858	35,593	36,993	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	2,216	1,853	1,853	1,045	1,174	129	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		65,996	71,710	77,434	1,045	1,174	129	12%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	-	5,299	-	-	-	
Controlled assets	556000	-	-	(5,299)	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	5,651	-	-	-	-	
Total Transfers Out		-	5,651	-	-	-	-	0%
Total Expenditures		488,705	488,830	504,644	536,914	546,173	9,259	2%
Net Revenues over/(under) Expenditures		(73,789)	(759)	41,104	(245,802)	(251,803)	(6,001)	

OTHER AREAS

Library Department Sections

- Library

The Library Director is responsible for the Library Department.

Department Description

The **Library Department** is owned by the City of Cedar Rapids and 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. The Library's mission is to strengthen the community through literacy and lifelong learning. The library does this thru five internal work teams

- Customer Services
- Youth Services
- Community Relations and Marketing
- Information Technologies
- Collection Management

Statistics – *Did you know?*

- The downtown library is 94,000 square feet.
- Westside Ladd library is 21,000 square feet.

Recent Accomplishments

- The City's southwest Ladd Library opened on February 21, 2013.
- The main Library downtown opened on August 24, 2013.
- The Library just completed a year-long strategic planning process resulting in three areas of focus: youth, community, and technology (calendar 2013).

Future Challenges & Opportunities

- Preparing Cedar Rapids youth for life and school with the early literacy skills necessary for both.
- Sustaining our libraries as a community hub and gathering place worthy of celebrations.
- Bridging the digital divide with relevant and interesting technology experiences.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	4,277,413	889,600	1,164,160	274,560	30.9%
Expenditures					
Personal Services	3,137,132	3,783,208	4,192,371	409,163	
Discretionary	791,224	1,119,363	795,063	(324,300)	
Fleet & Facilities	104,020	166,000	458,000	292,000	
Non-Discretionary	109,703	110,531	282,934	172,403	
Capital Outlay	20,602	-	-	-	
Debt	-	-	-	-	
Transfers Out	336,261	-	-	-	
	4,498,941	5,179,102	5,728,368	549,266	10.6%
Net	(221,528)	(4,289,502)	(4,564,208)	(274,706)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
61.06	61.06	0.00	61.06	0.00

Highlight of Budget Changes

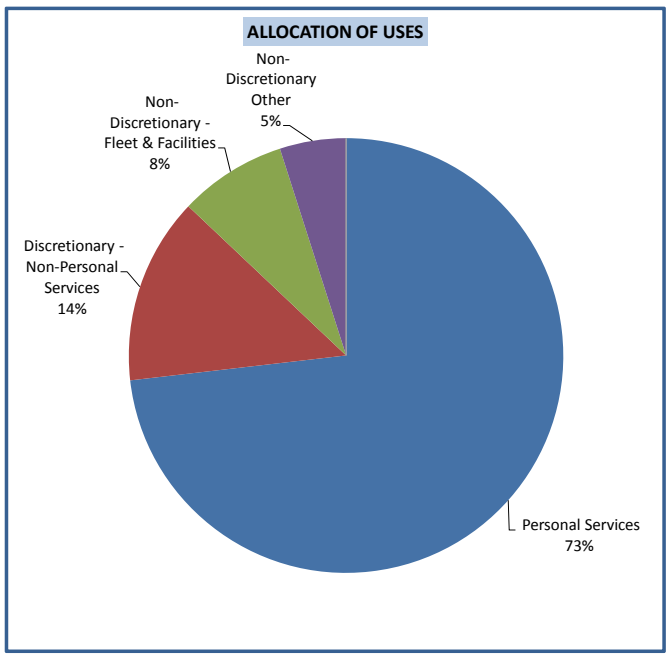
Revenues

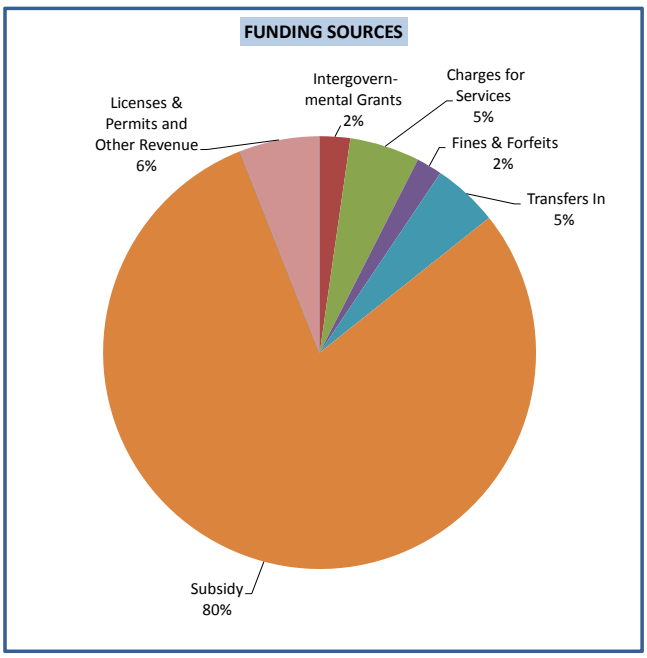
The FY 2015 budget includes an increase of $250K in contributions from the library foundation. The budget also includes other miscellaneous net increases of $25K.

Expenses

The FY 2014 adopted budget included an increase of $500K in expenditures. Subsequent to the adoption of the budget in FY 2014, the City approved a request to increase expenditures in FY 2014 from $500K to $800K.

The FY 2015 budget continues funding at the increased level of $800K. A long term funding strategy needs to be developed for funding needs beyond FY 2015.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	56,495	66,979	-	50,000	50,000	-	
Local Govt Grants	423000	80,476	8,877	88,555	45,000	80,000	35,000	
Total Intergovernmental Grants		136,971	75,856	88,555	95,000	130,000	35,000	37%
Charges for Services								
Printing & Duplicating of Form	431006	9,271	8,800	9,751	9,500	12,000	2,500	
Admin charges - City Mgr Depts	431007	27,410	17,541	558	10,000	40,000	30,000	
Other Charges for Services	431010	86,187	112,130	129,437	86,000	150,000	64,000	
Admin Charges - External	431012	74,229	69,143	90,714	74,000	95,000	21,000	
Library User Fees - Not Fines	431201	2,727	1,968	1,501	600	600	-	
Vending Sales	431301	-	2	3	-	2,000	2,000	
Total Charges for Services		199,825	209,584	231,963	180,100	299,600	119,500	66%
Fines & Forfeits								
Library Fines	441001	79,243	76,361	79,932	85,000	110,000	25,000	
Total Fines & Forfeits		79,243	76,361	79,932	85,000	110,000	25,000	29%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	280,560	280,560	
Operating Transfer In - Intra	483002	3,302,605	3,772,000	3,823,264	-	-	-	
Total Transfers In		3,302,605	3,772,000	3,823,264	-	280,560	280,560	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	60,000	-	3,499	-	68,000	68,000	
Contributions & Donations	471002	13,884	33,904	38,829	524,900	270,000	(254,900)	
Sale of Inventory	471003	1,830	1,903	3,306	600	2,500	1,900	
Other Miscellaneous Revenue	471005	1,988	11,811	8,073	4,000	3,500	(500)	
Cash Over (Under)	471007	-	-	(9)	-	-	-	
Total Other Revenue		77,702	47,619	53,699	529,500	344,000	(185,500)	-35%
Total Revenues		3,796,346	4,181,420	4,277,413	889,600	1,164,160	274,560	31%
Expenditures								
Personal Services								
Regular Employees	511100	2,181,970	2,201,548	2,157,289	2,489,374	2,897,791	408,417	
Temporary/Seasonal Emplyees	511200	33,587	18,457	-	-	-	-	
Overtime	511300	41,400	44,939	42,098	50,003	100,003	50,000	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Other / Special Pays	511400	68,580	81,040	78,926	63,501	47,870	(15,631)	
Leave Accrual	511500	(10,895)	1,219	18,095	-	-	-	
Group Insurance	512100	437,281	414,863	401,356	635,214	543,354	(91,860)	
Social Security Contributions	512200	167,411	169,001	165,171	198,126	225,454	27,328	
Retirement Contribution	512300	159,240	184,167	192,664	241,291	271,980	30,689	
Unemployment Compensation	512400	-	13,945	7,595	-	-	-	
Workers' Compensation	512500	48,809	56,033	85,817	104,546	104,803	257	
Other Employee Benefits	512600	23,113	3,902	(11,880)	1,153	1,116	(37)	
Total Personal Services		3,150,496	3,189,114	3,137,132	3,783,208	4,192,371	409,163	11%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	8,547	17,304	34,194	25,000	25,000	-	
Consulting Services	521103	11,844	62,958	31,196	11,000	11,000	-	
Contract Labor	521105	1,526	-	2,556	33,000	63,000	30,000	
Health Services	521106	630	667	556	-	-	-	
Other Professional Services	521108	36,683	55,455	57,253	9,250	9,250	-	
Banking / Financial Services	521109	9,858	10,796	14,929	17,700	17,700	-	
Security Services	521110	-	300	11,995	-	-	-	
Computer Hardware	522100	119,144	1,725	140	91,020	91,020	-	
Computer Software	522101	17,273	214,713	(8,533)	141,200	141,200	-	
IT Services - External	522102	14,611	87,837	47,188	20,500	20,500	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	48,383	29,527	19,877	24,000	159,000	135,000	
Ext Repair & Maint Svcs - FF&E	522105	33,948	10,566	10,875	4,000	4,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	1,046	130	214	1,000	1,000	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	104	-	-	-	
Refuse Collection/Fees	523104	1,542	1,782	2,978	1,500	3,200	1,700	
Telephone	523107	7,663	7,971	9,844	11,000	20,000	9,000	
Rental of Equip & Vehicles	524101	-	425	1,694	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	14,830	14,187	17,227	-	-	-	
Books,Periodicals,&Subscrip	531103	14,792	641	3,987	-	-	-	
Cleaning/Janitorial Supplies	531105	2,231	3,075	4,021	3,000	3,000	-	
Computer Supplies	531106	65,325	6,023	6,525	7,000	7,000	-	
Equip/Furniture/Fixtures	531109	41,357	19,166	265,730	11,500	11,500	-	
Photography Supplies	531110	-	687	1,227	1,000	1,000	-	
Landscaping Materials	531112	-	-	19	-	-	-	
Miscellaneous Supplies	531114	2,134	1,676	532	3,000	3,000	-	
Office Supplies	531116	33,185	39,956	44,156	15,000	15,000	-	
Paint Supplies	531117	185	44	12	-	-	-	
Program Supplies	531118	20,753	52,684	47,807	32,000	32,000	-	
Shop Supplies	531119	4,563	1,340	434	2,000	2,000	-	
Sign & Signal Supplies	531120	184	410	869	-	-	-	
Uniforms	531123	-	-	19	-	-	-	
Personal Protective Gear	531124	112	301	603	-	-	-	
Bldg&Grds - Parts & Materials	533100	4,520	1,094	18,273	2,000	2,000	-	
F,F&E - Parts & Materials	533101	2,123	405	2,480	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	45	21	14	500	500	-	
Contribution-Other Agency	541106	20,478	-	-	-	-	-	
Animals	542100	-	-	225	-	-	-	
Cost of Conferences / Training	542102	14,913	35,780	29,080	9,000	9,000	-	
Dues & Memberships	542103	1,444	1,840	1,762	3,500	3,500	-	
Entertainment Expense	542104	1,458	6,082	240	-	-	-	
Licensing Fees	542106	61	30	1,625	-	-	-	
Miscellaneous Costs	542107	1,401	70	-	628,693	128,693	(500,000)	
Postage & Freight	542108	14,752	17,090	14,390	5,000	5,000	-	
Property Tax	542109	304	70,005	79,170	-	-	-	
Recording/Filing Fees/Permits	542110	-	27	10,181	-	-	-	
Travel	542111	8,973	2,936	3,556	5,000	5,000	-	
Total Discretionary		582,822	777,729	791,224	1,119,363	795,063	(324,300)	-29%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	18,902	39,747	-	188,000	188,000	
City Fleet Services	522108	320	-	598	-	-	-	
Rental of Land & Bldgs	524100	3,910	27,331	63,674	166,000	270,000	104,000	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		4,229	46,233	104,020	166,000	458,000	292,000	176%
Non-Discretionary Other								
City Accounting Services	521113	64,229	46,863	45,000	49,700	50,694	994	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	18,473	6,530	6,626	8,376	8,023	(354)	
Electricity	523100	450	1,525	22,994	30,000	151,300	121,300	
Natural Gas	523103	-	-	9,954	-	10,000	10,000	
Liability Insurance	525104	20,674	17,270	17,270	10,059	10,848	789	
Property Insurance	525107	12,948	8,863	6,528	5,786	47,708	41,922	
Vehicle Insurance	525108	562	1,133	900	1,306	1,824	518	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	4,055	2,526	431	5,304	2,538	(2,767)	
Total Non-Discretionary Other		121,390	84,711	109,703	110,531	282,934	172,403	156%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	-	20,602	-	-	-	
Controlled assets	556000	-	17,806	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	17,806	20,602	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	336,261	-	-	-	
Total Transfers Out		-	-	336,261	-	-	-	0%
Total Expenditures		3,858,937	4,115,594	4,498,941	5,179,102	5,728,368	549,266	11%
Net Revenues over/(under) Expenditures		(62,591)	65,826	(221,528)	(4,289,502)	(4,564,208)	(274,706)	

The City Manager, Mayor, and City Council 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 occur during the fiscal year, which at the time the budget is prepared the costs are typically not known. The department ID is also used to record revenue from the liability, property, and self-insurance 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 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	2,785,846	1,799,317	1,083,548	(715,769)	-39.8%
Expenditures					
Personal Services	21,525	(1,300,000)	(1,558,386)	(258,386)	
Discretionary	1,794,277	540,872	506,945	(33,927)	
Fleet & Facilities	770,147	272,000	172,400	(99,600)	
Non-Discretionary	12,706	1,151,793	52,120	(1,099,673)	
Capital Outlay	87,940	736,130	736,130	-	
Debt	-	-	-	-	
Transfers Out	800,000	700,000	884,469	184,469	
	3,486,596	2,100,795	793,678	(1,307,117)	-62.2%
Net	(700,750)	(301,478)	289,870	591,348	

Highlight of Budget Changes

Revenues

- Property tax revenue for tort related expenses increased $17K to $873K. The state property tax backfill is $18K.
- FY 2014 transfers included funding from 90% flood local option sales tax for flood insurance expenses. In FY 2015, this funding and expense was allocated to the departments directly associated with the expense.

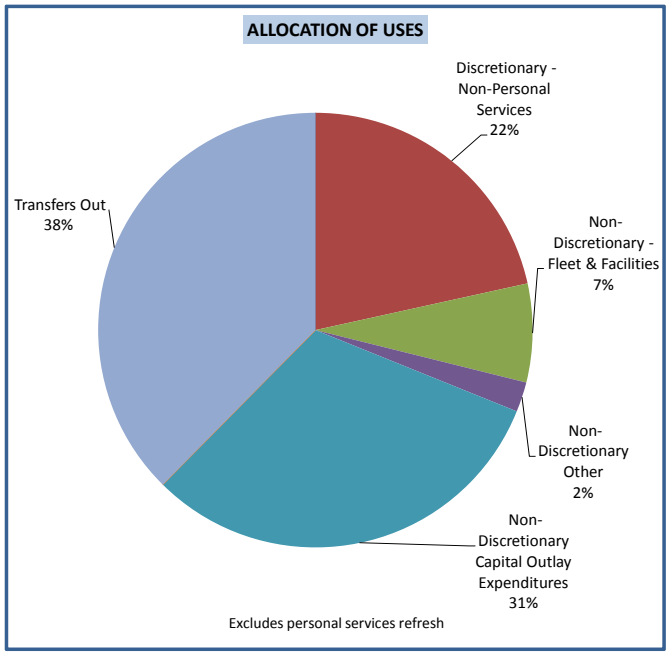
Expenditures

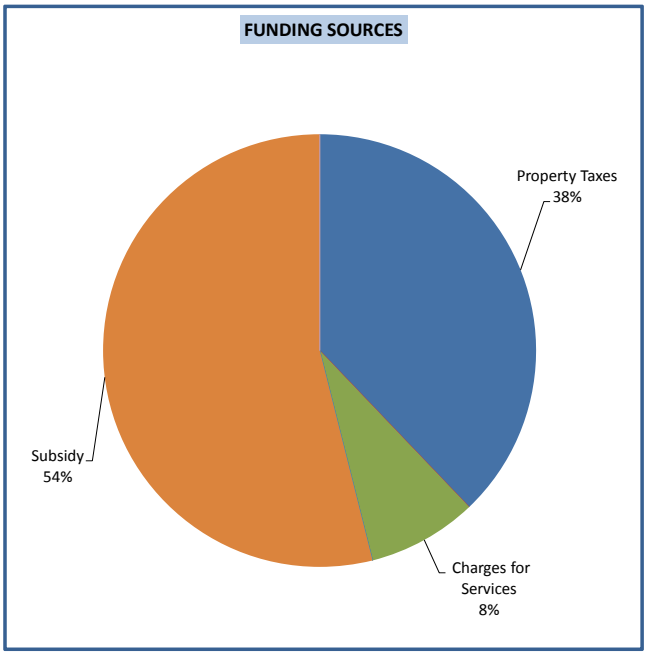
Included in the budget is a $1.56M reduction in personal services for anticipated vacancies during the year.

Key items included in the budget:

- Funding for state lobbyists ($60K)
- $350K for City Manager and Council discretionary spending (reduction of $90K from FY 2014)
- $736K for capital equipment that will later be allocated to departments
- $122K for downtown parking for City Hall employees
- $50K for police special events
- Transfer out for veteran stadium projects ($150K)
- Transfer out for economic development ($250K)
- Transfer out for enterprise deficits ($484K)

The main reason for the overall expenditure decrease relates to flood insurance being allocated to specific departments.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	979,591	1,029,862	844,369	856,190	873,255	17,065	
Property Tax Levy - Delinquent	401101	2,757	1,034	691	-	-	-	
Property Tax Backfill	401107	-	-	-	-	17,603	17,603	
Total Taxes		982,348	1,030,896	845,060	856,190	890,858	34,668	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	307,815	357,443	193,127	192,690	(437)	
Other Charges for Services	431010	-	610	-	-	-	-	
Admin Charges - Commission Dep	431011	-	1,179	1,388	-	-	-	
Vending Sales	431301	-	-	723	-	-	-	
Total Charges for Services		-	309,604	359,554	193,127	192,690	(437)	0%
Fines & Forfeits								
Other Fines & Forfeits	441002	235,500	1,000,000	1,500,000	-	-	-	
Total Fines & Forfeits		235,500	1,000,000	1,500,000	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,078,529	257,027	81,232	750,000	-	(750,000)	
Total Transfers In		1,078,529	257,027	81,232	750,000	-	(750,000)	-100%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	100,000	-	-	-	-	
Total Proceeds of LT Liabilities		-	100,000	-	-	-	-	0%
Other Revenue								
Land Rental	461000	243	-	-	-	-	-	
Air Rights	461005	-	263	-	-	-	-	
Cash Over (Under)	471007	0	0	(0)	-	-	-	
Total Other Revenue		243	263	(0)	-	-	-	0%
Total Revenues		2,296,620	2,697,790	2,785,846	1,799,317	1,083,548	(715,769)	-40%
Expenditures								
Personal Services								
Other Employee Benefits	512600	(55,742)	48,132	21,525	(1,300,000)	(1,558,386)	(258,386)	
Total Personal Services		(55,742)	48,132	21,525	(1,300,000)	(1,558,386)	(258,386)	20%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	34	-	-	-	-	-	
Legal Services	521107	-	3,425	28,845	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Other Professional Services	521108	783	90,434	1,685	100,000	60,000	(40,000)	
Rental of Equip & Vehicles	524101	-	95	-	-	-	-	
Grants	541105	-	69,769	103,223	-	-	-	
Contribution-Other Agency	541106	54,255	95,200	158,657	440,872	400,000	(40,872)	
Animals	542100	-	9,180	-	-	-	-	
Cost of Conferences / Training	542102	-	-	-	-	46,945	46,945	
Dues & Memberships	542103	-	-	318	-	-	-	
Licensing Fees	542106	1,405	1,475	1,549	-	-	-	
Bad Debt Expense	542114	235,500	1,000,000	1,500,000	-	-	-	
Total Discretionary		291,978	1,269,577	1,794,277	540,872	506,945	(33,927)	-6%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	103,657	150,333	37,093	112,000	-	(112,000)	
City Fleet Services	522108	-	-	-	100,000	50,000	(50,000)	
Rental of Land & Bldgs	524100	-	5,950	733,054	60,000	122,400	62,400	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		103,657	156,283	770,147	272,000	172,400	(99,600)	-37%
Non-Discretionary Other								
City Accounting Services	521113	138	499	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	3,916	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	50,000	50,000	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	8,565	8,831	8,790	1,101,793	2,120	(1,099,673)	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		8,703	9,330	12,706	1,151,793	52,120	(1,099,673)	-95%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	87,940	-	-	-	
Machinery & Equipment	554000	-	-	-	736,130	736,130	-	
Total Non-Discret Capital Outlay Expenditures		-	-	87,940	736,130	736,130	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	3,665,200	3,718,855	800,000	700,000	884,469	184,469	
Op Transfer Out-Intra	571200	-	169,251	-	-	-	-	
Total Transfers Out		3,665,200	3,888,106	800,000	700,000	884,469	184,469	26%
Total Expenditures		4,013,796	5,371,427	3,486,596	2,100,795	793,678	(1,307,117)	-62%
Net Revenues over/(under) Expenditures		(1,717,176)	(2,673,637)	(700,750)	(301,478)	289,870	591,348	

Civil Rights Department Sections

- Investigation and Enforcement
- Outreach and Education
- Partnership Efforts

The Civil Rights Director is responsible for the Civil Rights Department.

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.

- The discrimination **Investigation and Enforcement** section of the Cedar Rapids Civil Rights Commission, in partnership with state and federal agencies, enforces eight federal, state, and local laws which prohibit job discrimination by private employers, labor organizations, and/or state and local government agencies.
- The community **Outreach and Education** section serves as a source of information for individuals, employers, local government, and community organizations related to anti-discrimination law and policy, the effects of discriminatory acts and practices, the well-being underserved and underrepresented groups, and the communities with a protected status.
- The strategic identification and **Partnership Efforts** section actively partners with local government, local employers, and community organizations in their efforts to ensure that Cedar Rapids is a place where all of its citizens can experience dignity, fairness, and the fruits of building a greater community now and for the next generation.

Statistics – *Did you know?*

- Between January 1 and November 1, 2013 we have opened 39 cases and closed 30 cases. Of those cases: 24 were in the area of employment, 10 in housing, 2 in education, 2 in public accommodation, and 1 dealt with credit.

Recent Accomplishments

- In November 2013 the Commission celebrated its 50th anniversary of working on behalf of those who traditionally get left out.
- Received largest HUD Partnership Grant allocation of state agencies in Iowa of $235,000 (November 2013).
- Since January 2013 have provided community education to over 1300 individuals.

Future Challenges & Opportunities

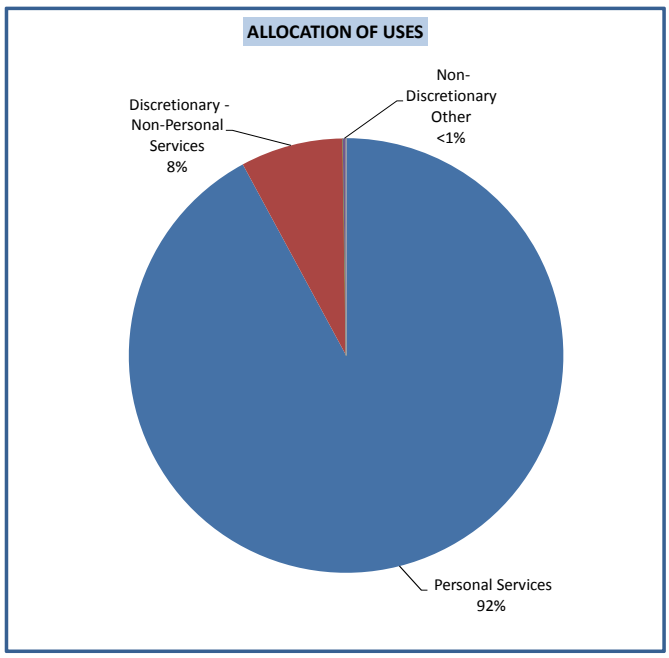
- As part of its 50th year anniversary, the Civil Rights Commission has partnered with over 60 groups, agencies, and organizations to develop a "State of Equity in Cedar Rapids" Report. This project is designed to take a snapshot of disproportionality that may be found throughout systems in our great city. This effort is designed to help inform community leaders and policymakers so that together we can forge a community where we all want to live. The report is scheduled for May 2014.

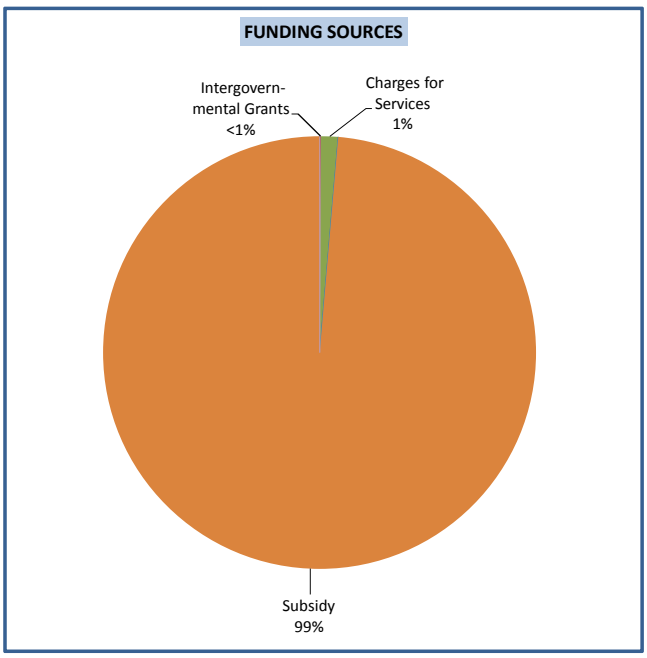
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	10,100	6,500	6,500	-	0.0%
Expenditures					
Personal Services	392,587	417,770	433,873	16,103	
Discretionary	23,625	36,000	36,000	-	
Fleet & Facilities	333	-	-	-	
Non-Discretionary	63,584	1,091	1,213	122	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	480,128	454,861	471,086	16,225	3.6%
Net	(470,028)	(448,361)	(464,586)	(16,225)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
5.00	5.00	0.00	5.00	0.00

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	-	-	-	500	500	-	
Total Intergovernmental Grants		-	-	-	500	500	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	2,024	-	-	-	-	
Admin Charges - External	431012	5,575	575	10,100	6,000	6,000	-	
Total Charges for Services		5,575	2,599	10,100	6,000	6,000	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	3,105	-	-	-	-	
Total Transfers In		-	3,105	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Sales Tax Refunds	471000	1	-	-	-	-	-	
Total Other Revenue		1	-	-	-	-	-	0%
Total Revenues		5,576	5,704	10,100	6,500	6,500	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	283,460	277,503	292,716	313,185	322,066	8,881	
Overtime	511300	578	500	41	1,500	1,500	-	
Other / Special Pays	511400	960	1,579	11,685	1,270	1,700	430	
Leave Accrual	511500	3,571	(6,376)	(8,441)	-	-	-	
Group Insurance	512100	52,016	47,926	45,422	46,725	53,005	6,280	
Social Security Contributions	512200	20,178	20,694	22,906	24,172	24,882	710	
Retirement Contribution	512300	19,055	22,567	25,695	29,290	29,046	(244)	
Workers' Compensation	512500	54	29	1,621	1,535	1,581	46	
Other Employee Benefits	512600	938	940	941	93	93	-	
Total Personal Services		380,810	365,362	392,587	417,770	433,873	16,103	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,117	460	663	2,000	1,500	(500)	
Contract Labor	521105	3,929	4,801	125	3,000	3,850	850	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Health Services	521106	131	145	96	-	150	150	
Legal Services	521107	4,656	-	-	3,000	3,000	-	
Other Professional Services	521108	608	539	19	1,500	1,500	-	
Security Services	521110	-	968	1,375	-	-	-	
Computer Software	522101	-	-	124	-	750	750	
IT Services - External	522102	2,549	1,835	3,361	2,700	2,700	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	332	-	4,800	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	500	500	-	
Telephone	523107	1,518	2,138	2,175	2,500	2,500	-	
Printing, Binding, & Duplicate	525102	1,427	3,013	3,457	3,000	3,000	-	
Other Purchased Services	525106	30	-	-	-	-	-	
Awards & Recognition	531102	-	44	-	-	-	-	
Books,Periodicals,&Subscrip	531103	642	426	168	1,000	500	(500)	
Computer Supplies	531106	-	292	17	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	-	1,125	-	-	-	-	
Miscellaneous Supplies	531114	417	264	304	300	300	-	
Office Supplies	531116	2,447	1,584	1,842	3,000	2,500	(500)	
Program Supplies	531118	140	524	-	-	-	-	
Personal Protective Gear	531124	18	1	56	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	-	26	-	-	-	
Cost of Conferences / Training	542102	6,074	8,799	2,102	7,500	7,500	-	
Dues & Memberships	542103	360	790	994	500	750	250	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	100	-	-	-	-	-	
Postage & Freight	542108	2,253	1,612	1,921	3,500	3,000	(500)	
Travel	542111	37	66	-	1,000	1,000	-	
Total Discretionary		28,813	29,429	23,625	36,000	36,000	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	333	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	333	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	9,137	10,420	10,490	-	-	-	
Admin Charges - Cty Mgr depts	521114	13,244	16,341	18,086	-	-	-	
City IT Services	522109	36,160	34,758	33,155	-	-	-	
Electricity	523100	1,028	1,582	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	1,818	1,853	1,853	1,091	1,213	122	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		61,387	64,954	63,584	1,091	1,213	122	11%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	18,914	-	-	-	-	-	
Total Transfers Out		18,914	-	-	-	-	-	0%
Total Expenditures		489,924	459,744	480,128	454,861	471,086	16,225	4%
Net Revenues over/(under) Expenditures		(484,348)	(454,040)	(470,028)	(448,361)	(464,586)	(16,225)	

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

Department Description

The **Gateway Maintenance** 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. Gateway maintenance will allow the City to address infrastructure maintenance issues at entry points to the City which are the first impressions visitors have of our City.

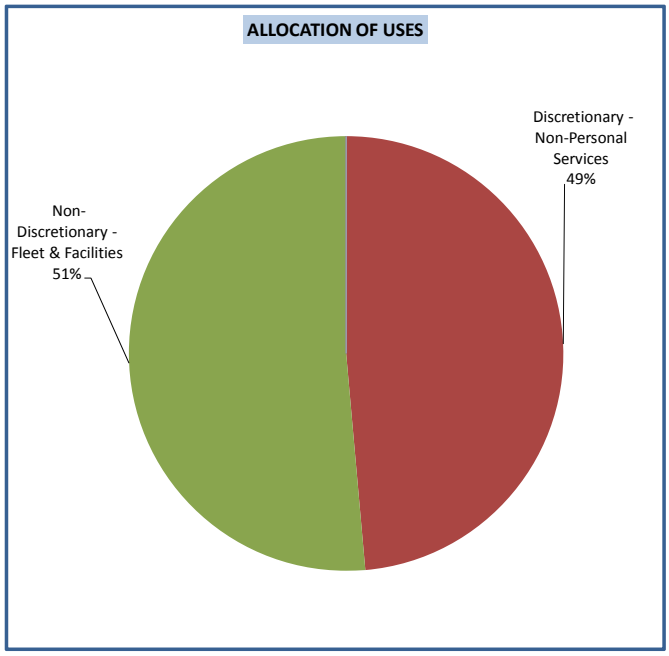
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	-	-	-	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	100,000	4,860	(95,140)	
Fleet & Facilities	-	-	5,140	5,140	
Non-Discretionary	-	-	-	-	
Capital Outlay	154,186	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	154,186	100,000	10,000	(90,000)	-90.0%
Net	(154,186)	(100,000)	(10,000)	90,000	

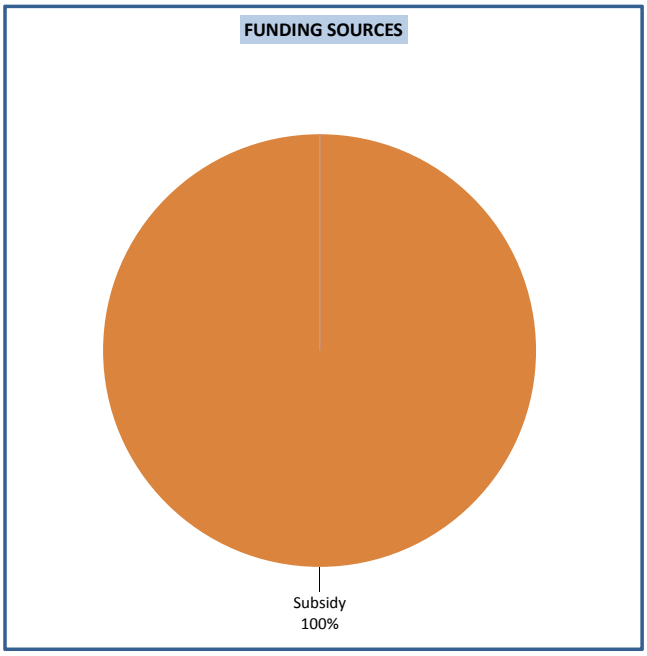
Highlight of Budget Changes

FY 2015 budget for gateway maintenance expenditures is decreasing from $100K to $10K to fund maintenance for existing signs.

GATEWAY MAINTENANCE

FY15 FINANCIAL DETAIL





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Landscaping Materials	531112	-	-	-	100,000	4,860	(95,140)	
Total Discretionary		-	-	-	100,000	4,860	(95,140)	-95%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	5,140	5,140	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	5,140	5,140	100%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	154,186	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	-	154,186	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	154,186	100,000	10,000	(90,000)	-90%
Net Revenues over/(under) Expenditures		-	-	(154,186)	(100,000)	(10,000)	90,000	

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

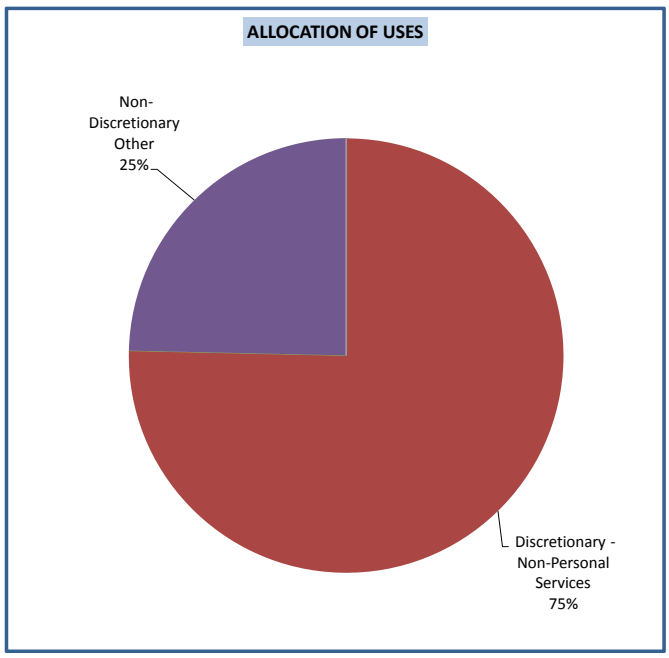
Department Description

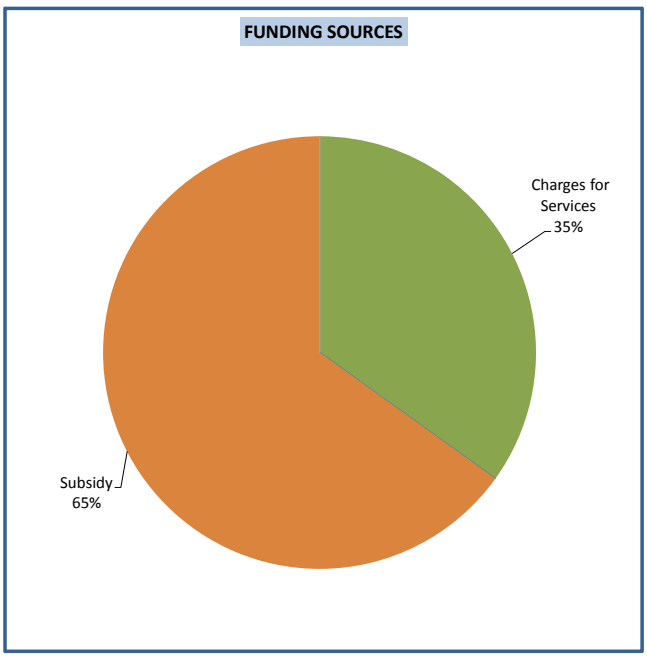
The **Downtown District** department ID of the General Fund uses this department ID to track the associated revenues and expenditures as per the agreement that was signed with the Self Supported Municipal Improvement District (SSMID) commission in 2007. This agreement extends to June 30, 2017 and it 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 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	189,800	66,429	66,240	(189)	-0.3%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	142,867	143,050	143,050	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	42,538	46,750	46,750	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	185,405	189,800	189,800	-	0.0%
Net	4,395	(123,371)	(123,560)	(189)	

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	176,685	189,076	189,066	66,429	66,240	(189)	
Admin Charges - Commission Dep	431011	685	724	734	-	-	-	
Total Charges for Services		177,370	189,800	189,800	66,429	66,240	(189)	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		177,370	189,800	189,800	66,429	66,240	(189)	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Contract Labor	521105	113,741	118,979	118,979	121,359	124,999	3,641	
Other Professional Services	521108	-	-	895	-	-	-	
Cleaning/Janitorial Supplies	531105	-	-	16	-	-	-	
Equip/Furniture/Fixtures	531109	19,531	19,531	19,729	21,692	18,051	(3,641)	
Paint Supplies	531117	-	-	2,496	-	-	-	
Shop Supplies	531119	45	-	-	-	-	-	
Sign & Signal Supplies	531120	49	1,297	672	-	-	-	
F,F&E - Parts & Materials	533101	1,151	-	81	-	-	-	
Total Discretionary		134,516	139,807	142,867	143,050	143,050	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	2,658	2,526	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	8,301	3,243	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	42,852	38,876	42,538	46,750	46,750	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		53,811	44,645	42,538	46,750	46,750	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		188,327	184,452	185,405	189,800	189,800	-	0%
Net Revenues over/(under) Expenditures		(10,957)	5,348	4,395	(123,371)	(123,560)	(189)	

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

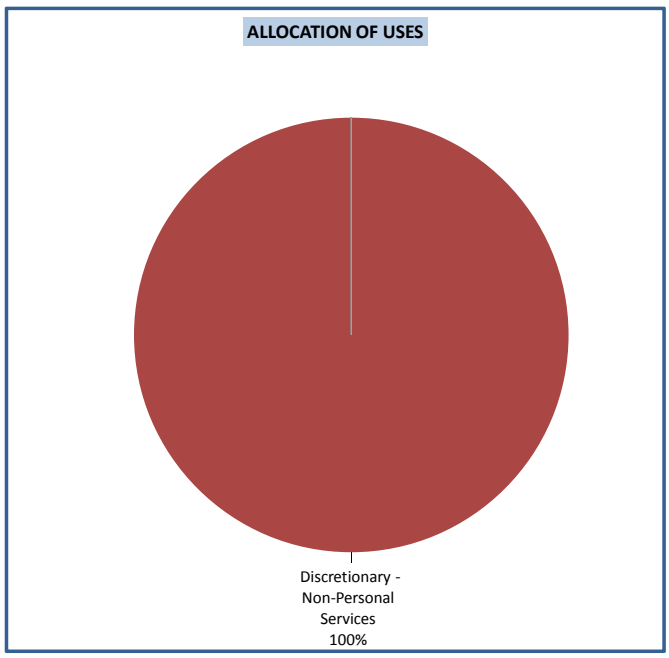
Department Description

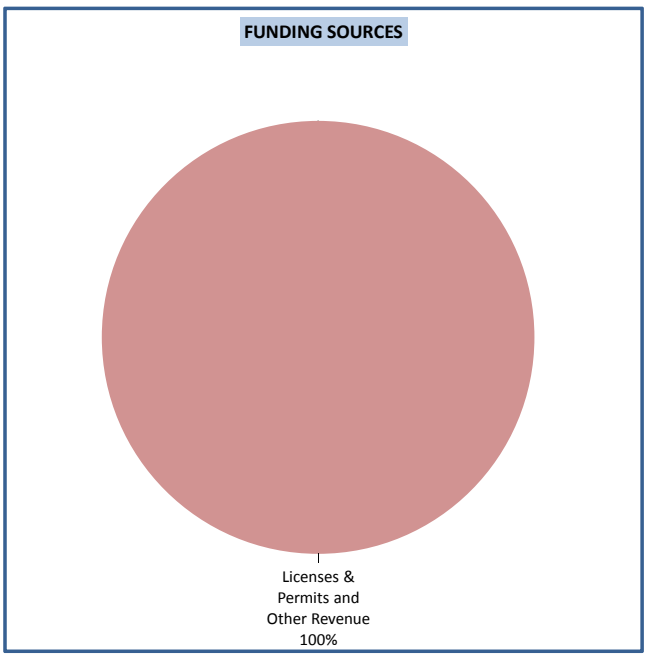
The **Capital Replacement** department ID of the General Fund uses this department ID to track the associated expenditures for the replacement of computers for general fund departments. These expenditures are funded with revenues from selling general fund assets through the internet site GovDeals.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	213,698	120,000	120,000	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	65,638	120,000	120,000	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	721	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	66,359	120,000	120,000	-	0.0%
Net	147,339	-	-	-	

Highlight of Budget Changes

No changes.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	-	23,568	-	-	-	
Total Charges for Services		-	-	23,568	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	112	630	2,075	-	-	-	
Sale of Fixed Assets	482001	192,845	360,904	188,054	120,000	120,000	-	
Total Other Revenue		192,957	361,535	190,130	120,000	120,000	-	0%
Total Revenues		192,957	361,535	213,698	120,000	120,000	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Refuse Collection/Fees	523104	280	-	-	-	-	-	
Other Purchased Services	525106	12,577	20,556	16,416	20,000	20,000	-	
Computer Supplies	531106	-	22,230	-	-	-	-	
Equip/Furniture/Fixtures	531109	120,951	57,186	49,222	100,000	100,000	-	
Total Discretionary		133,808	99,972	65,638	120,000	120,000	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Other								
City Accounting Services	521113	507	892	721	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		507	892	721	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		134,315	100,864	66,359	120,000	120,000	-	0%
Net Revenues over/(under) Expenditures		58,642	260,670	147,339	-	-	-	

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

Department Description

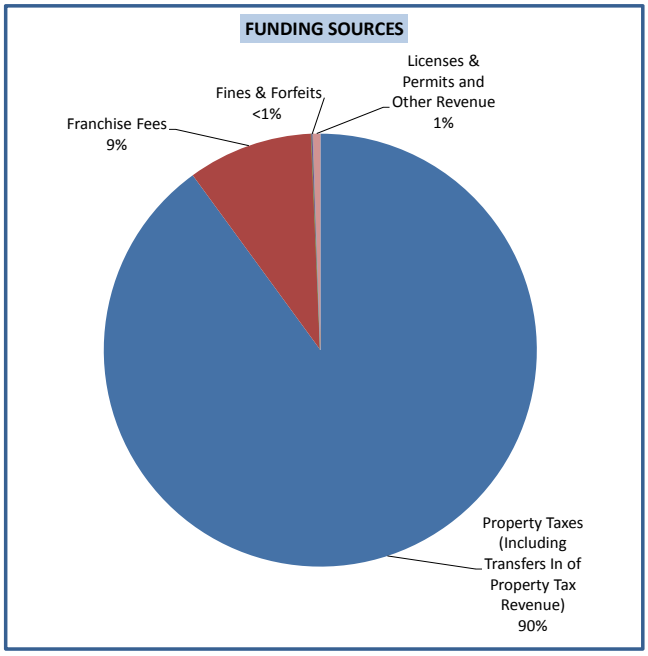
The Pooled Revenues department ID of the General Fund uses this department ID to record property tax revenue either directly or via transfers from 8.10 levy, benefit levy, and IPERS and FICA levy for the general fund. Franchise revenue, court fines, and interest revenues are also recorded to this department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

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	64,130,522	69,251,227	70,564,915	1,313,688	1.9%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	3,823,264	-	-	-	
	3,823,264	-	-	-	0.0%
Net	60,307,258	69,251,227	70,564,915	1,313,688	

Highlight of Budget Changes

Revenues include:

- FY 2015 property tax revenue from the regular general 8.10 levy is $47.5M (increase of $929K from FY 2014). In addition, the state property tax backfill is $958K in FY 2015.
- Transfers in from trust and agency funds relating to property tax revenue for health insurance , IPERS, and FICA are $15M in FY 2015 (increase of $584K from FY 2014).
- Franchise fee revenue is $6.6M which is a decrease from FY 2014 of $1.5M. The decrease is based on actual history and an error in MidAmerican's original estimate of revenue. The budget includes:
  - 2% gas franchise fee ($1.2M)
  - 2% utility franchise fee ($3.9M)
  - 5% cable franchise fee ($1.5M)
- $376K of interest revenue



	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	42,126,048	45,049,844	45,992,604	46,600,846	47,529,645	928,799	
Property Tax Levy - Delinquent	401101	118,533	45,271	37,673	-	-	-	
Franchise Tax	401106	3,747,200	3,353,064	3,940,424	8,100,000	6,600,000	(1,500,000)	
Property Tax Backfill	401107	-	-	-	-	958,114	958,114	
Total Taxes		45,991,781	48,448,179	49,970,701	54,700,846	55,087,759	386,913	1%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Sale of Maps / Publications	431005	74	-	-	-	-	-	
Total Charges for Services		74	-	-	-	-	-	0%
Fines & Forfeits								
Court Fines	441000	133,308	108,369	79,503	133,000	100,000	(33,000)	
Total Fines & Forfeits		133,308	108,369	79,503	133,000	100,000	(33,000)	-25%
Transfers In								
Operating Transfer In - Inter	483001	13,549,323	14,450,611	14,095,847	14,417,381	15,001,156	583,775	
Total Transfers In		13,549,323	14,450,611	14,095,847	14,417,381	15,001,156	583,775	4%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	64,981	(35,125)	(18,645)	-	376,000	376,000	
Gain (Loss) on Sale of Invest	451002	399,647	-	3,096	-	-	-	
Air Rights	461005	1,551	-	20	-	-	-	
Vacating Streets & Alleys	461006	7,680	(500)	-	-	-	-	
Other Miscellaneous Revenue	471005	692	-	-	-	-	-	
Cash Over (Under)	471007	526	-	-	-	-	-	
Total Other Revenue		475,077	(35,625)	(15,529)	-	376,000	376,000	100%
Total Revenues		60,149,563	62,971,534	64,130,522	69,251,227	70,564,915	1,313,688	2%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	184	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		184	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	85,607	-	-	-	-	-	
Op Transfer Out-Intra	571200	3,302,605	3,602,749	3,823,264	-	-	-	
Total Transfers Out		3,388,212	3,602,749	3,823,264	-	-	-	0%
Total Expenditures		3,388,396	3,602,749	3,823,264	-	-	-	0%
Net Revenues over/(under) Expenditures		56,761,166	59,368,785	60,307,258	69,251,227	70,564,915	1,313,688	

The Utilities Director is responsible for the Dam Operations department ID.
Dam Operations is the only section of this department ID.

Department Description

Prior to FY 2012, the City used this department ID to record electricity payments in association with the 5 in 1 dam. In FY 2012 the expenditure budget was removed from the General Fund and moved to the Water Department.

Highlight of Budget Changes

No activity for FY 2013 actual, FY 2014 budget, or FY 2015 budget. However, this department ID is still included in this book due to activity in FY 2011.

DAM OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	519	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		519	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		519	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(519)	-	-	-	-	-	

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 record interest revenue for the General fund.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	36,753	-	-	-	0.0%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	-	-	-	-	0.0%
Net	36,753	-	-	-	

Highlight of Budget Changes

No changes.

INVESTMENT EARNINGS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(11,179)	8,344	36,753	-	-	-	
Total Other Revenue		(11,179)	8,344	36,753	-	-	-	0%
Total Revenues		(11,179)	8,344	36,753	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Banking / Financial Services	521109	-	(11,529)	-	-	-	-	
Total Discretionary		-	(11,529)	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	71	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		71	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		71	(11,529)	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(11,251)	19,873	36,753	-	-	-	

Memorial Department Sections

- Veterans Memorial Building
- All Veterans Memorial Park
- Veterans Memorial Stadium

The Executive Director is responsible for the Memorial Department.

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 **Veterans Memorial Building** section manages the day to day operations of the Veterans Memorial building located on Mays Island on the Cedar River. Being a Veterans Memorial building, as established by Chapter 37 of the Code of the State of Iowa, certain prestigious memorials were created within, as a part of the building. These include the Memorial Window by Grant Wood, Memorial Auditorium, the Eastern Iowa All-Veterans Memorial Museum, and a replica of the Tomb of the Unknown Soldier–which sets high above the Cenotaph and is topped by a symbolic gold plated eternal flame.
- The **All Veterans Memorial Park** section encompasses the four block area around the civic stadiums: Kingston, Ice Arena, and Veterans Memorial Stadium. This Memorial park includes an airplane, tank, ships anchor, pavilion, and a number of granite monuments.
- The **Veterans Memorial Stadium** section is home of the Cedar Rapids Kernels minor league baseball team.

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

Statistics – *Did you know?*

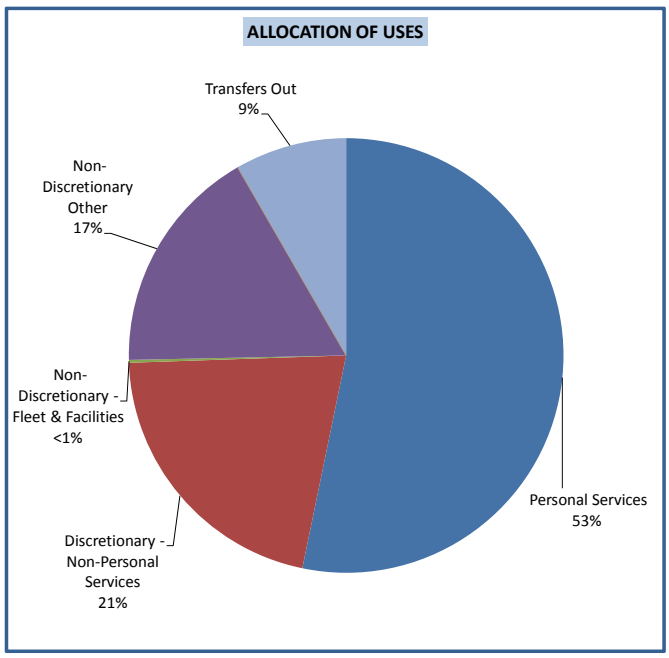
- Nearly 20% (or greater) of all households in Linn County have one or more veterans.
- Veterans Memorial Stadium was renovated in 2001 and is one of the finest of its kind for a Class A team in Iowa and the Midwest.
- Veterans Memorial Park granite monuments are dedicated to victory and service in wars. Over two thousand bricks list the names of local veterans and their time in service.
- The Eastern Iowa All-Veterans Memorial Museum has over 1,200 artifacts in the collection.

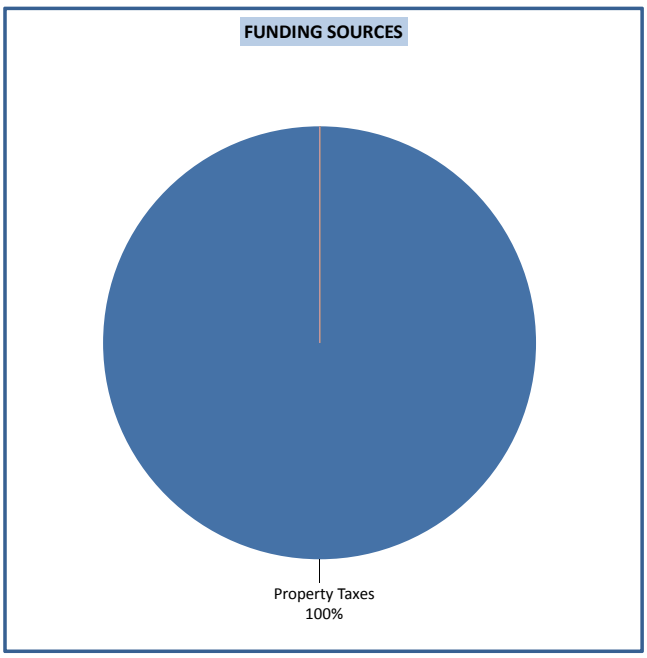
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	1,144,867	1,155,356	1,202,137	46,781	4.0%
Expenditures					
Personal Services	559,157	623,612	639,973	16,361	
Discretionary	154,567	234,359	255,279	20,920	
Fleet & Facilities	2,579	612	2,612	2,000	
Non-Discretionary	145,031	196,773	204,273	7,500	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	513,839	100,000	100,000	-	
	1,375,174	1,155,356	1,202,137	46,781	4.0%
Net	(230,306)	-	-	-	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
9.41	9.41	0.00	9.41	0.00

Highlight of Budget Changes

The Memorial Department is funded 100% 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 $1.18M in property tax revenue in FY 2015. In addition, the state property tax backfill is $24K in FY 2015.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,043,671	1,116,119	1,139,406	1,155,356	1,178,383	23,027	
Property Tax Levy - Delinquent	401101	2,937	1,121	933	-	-	-	
Property Tax Backfill	401107	-	-	-	-	23,754	23,754	
Total Taxes		1,046,609	1,117,240	1,140,339	1,155,356	1,202,137	46,781	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	8,015	-	-	-	-	
Sale of Recycleable	432002	15,469	7,948	4,529	-	-	-	
Total Charges for Services		15,469	15,963	4,529	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	425	-	-	-	-	-	
Total Other Revenue		425	-	-	-	-	-	0%
Total Revenues		1,062,503	1,133,204	1,144,867	1,155,356	1,202,137	46,781	4%
Expenditures								
Personal Services								
Regular Employees	511100	356,424	368,841	384,522	404,665	414,232	9,567	
Temporary/Seasonal Emplyees	511200	-	-	-	24,929	24,929	-	
Overtime	511300	2,372	946	1,759	4,500	4,500	-	
Other / Special Pays	511400	6,328	7,772	6,490	8,170	7,140	(1,030)	
Leave Accrual	511500	2,040	2,298	4,809	-	-	-	
Group Insurance	512100	91,783	89,716	85,037	89,467	96,610	7,143	
Social Security Contributions	512200	27,278	28,440	29,653	33,833	34,487	654	
Retirement Contribution	512300	25,269	30,315	33,920	40,997	40,256	(741)	
Workers' Compensation	512500	31,041	14,660	12,678	12,502	13,270	768	
Other Employee Benefits	512600	(1,143)	2,241	288	4,549	4,549	-	
Total Personal Services		541,392	545,229	559,157	623,612	639,973	16,361	3%
Discretionary - Non-Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Advertising / Marketing	521100	(58)	-	200	-	-	-	
Contract Labor	521105	-	-	-	250	250	-	
Health Services	521106	105	100	104	-	-	-	
Other Professional Services	521108	14,042	13,152	21,468	10,000	10,000	-	
Security Services	521110	-	-	412	500	500	-	
IT Services - External	522102	-	56	772	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	79,446	83,706	85,869	76,795	93,000	16,205	
Ext Repair & Maint Svcs - FF&E	522105	653	149	-	36,500	36,500	-	
Landfill Fees	523102	-	334	-	500	500	-	
Telephone	523107	2,514	(13)	-	1,476	1,476	-	
Rental of Equip & Vehicles	524101	-	531	26	200	200	-	
Appraisal / Record / Abstract	525100	650	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	123	60	119	200	200	-	
Other Insurance	525105	6,872	7,091	4,805	76,507	81,222	4,715	
Books,Periodicals,&Subscrip	531103	237	237	237	300	300	-	
Chemical Supplies	531104	137	179	79	500	500	-	
Cleaning/Janitorial Supplies	531105	-	-	1,627	3,000	3,000	-	
Computer Supplies	531106	-	-	-	350	350	-	
Equip/Furniture/Fixtures	531109	922	3,100	24,062	6,000	6,000	-	
Photography Supplies	531110	-	-	-	100	100	-	
Landscaping Materials	531112	55	37	-	-	-	-	
Miscellaneous Supplies	531114	-	-	1,050	-	-	-	
Office Supplies	531116	392	260	511	500	500	-	
Paint Supplies	531117	40	104	927	1,500	1,500	-	
Program Supplies	531118	-	-	-	500	500	-	
Shop Supplies	531119	3,921	3,161	3,222	6,000	6,000	-	
Sign & Signal Supplies	531120	-	-	-	250	250	-	
Meters	531122	-	-	332	-	-	-	
Uniforms	531123	411	-	-	500	500	-	
Personal Protective Gear	531124	2	98	162	-	-	-	
Bldg&Grds - Parts & Materials	533100	3,237	2,915	4,277	3,000	3,000	-	
F,F&E - Parts & Materials	533101	896	1,121	3,370	3,000	3,000	-	
Veh&Roll Stk-Parts & Materials	533102	-	-	-	600	600	-	
Tires & Tubes	533103	-	70	-	100	100	-	
Cost of Conferences / Training	542102	778	297	517	2,400	2,400	-	
Miscellaneous Costs	542107	-	-	-	231	231	-	
Postage & Freight	542108	67	45	62	200	200	-	
Recording/Filing Fees/Permits	542110	-	-	45	-	-	-	
Travel	542111	1,611	1,621	309	2,400	2,400	-	
Total Discretionary		117,052	118,411	154,567	234,359	255,279	20,920	9%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	1,625	6,961	2,091	-	2,000	2,000	
City Fleet Services	522108	1,024	87	138	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	540	600	350	612	612	-	
Total Non-Discretionary - Fleet & Facilities		3,190	7,648	2,579	612	2,612	2,000	327%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	26,006	20,112	73,929	113,535	113,535	-	
Natural Gas	523103	24,581	18,150	28,465	29,700	29,700	-	
Liability Insurance	525104	2,076	8,891	-	-	-	-	
Property Insurance	525107	69,161	-	42,000	52,000	60,000	8,000	
Vehicle Insurance	525108	401	386	300	1,000	500	(500)	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	555	537	337	538	538	-	
Total Non-Discretionary Other		122,779	48,077	145,031	196,773	204,273	7,500	4%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	262,221	283,156	513,839	100,000	100,000	-	
Total Transfers Out		262,221	283,156	513,839	100,000	100,000	-	0%
Total Expenditures		1,046,633	1,002,521	1,375,174	1,155,356	1,202,137	46,781	4%
Net Revenues over/(under) Expenditures		15,869	130,683	(230,306)	-	-	-	

The Public Works Director is responsible for the Agricultural Lands department ID.
Agricultural Lands is the only section of this department ID.

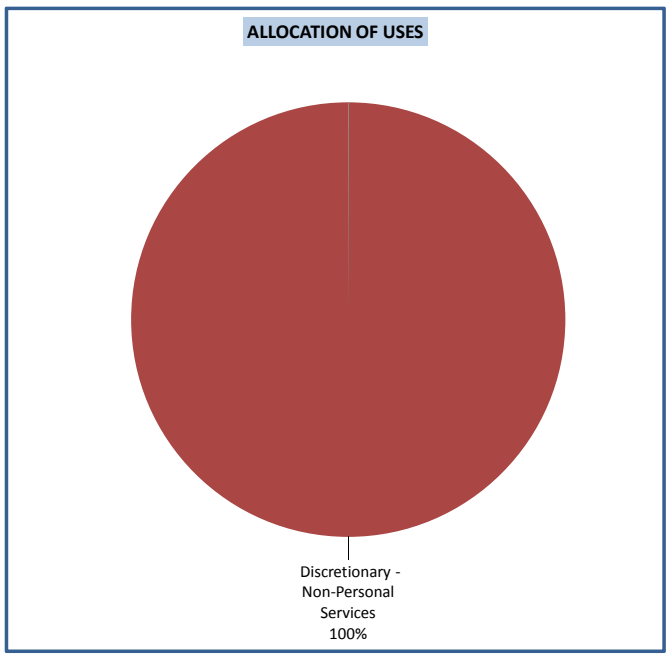
Department Description

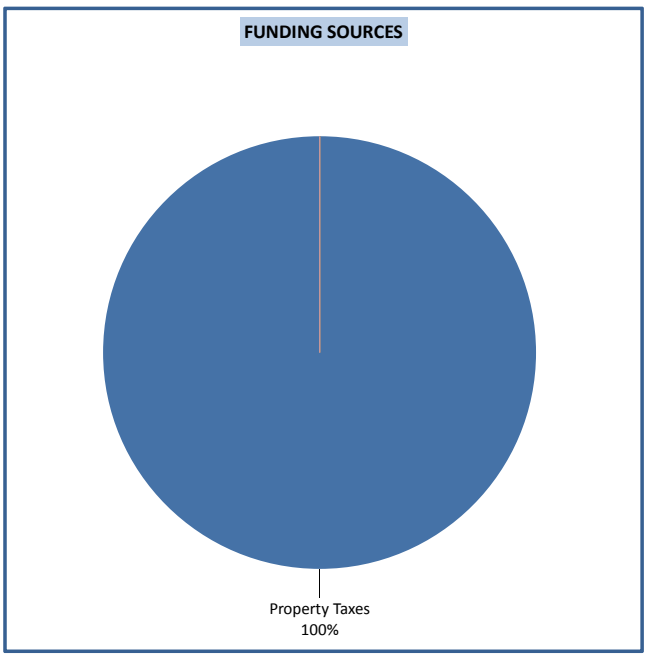
The **Agricultural Lands** department ID of the General Fund uses this department ID to track the equipment and discretionary expenditures used for road side vegetation control. These expenditures are funded through the Ag Land property tax levy.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	15,397	16,265	16,956	691	4.2%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	7	16,265	16,956	691	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	7	16,265	16,956	691	4.2%
Net	15,390	-	-	-	

Highlight of Budget Changes

Agricultural Lands are funded 100% through the ag land property tax levy. The levy rate will produce $16,956 in property tax revenue in FY 2015.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	14,677	15,041	15,315	16,265	16,956	691	
Property Tax Levy - Delinquent	401101	1	-	-	-	-	-	
Total Taxes		14,678	15,041	15,315	16,265	16,956	691	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	171	100	79	-	-	-	
Gain (Loss) on Sale of Invest	451002	852	-	3	-	-	-	
Total Other Revenue		1,023	100	81	-	-	-	0%
Total Revenues		15,701	15,141	15,397	16,265	16,956	691	4%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Banking / Financial Services	521109	-	-	7	-	-	-	
Equip/Furniture/Fixtures	531109	-	-	-	16,265	16,956	691	
Total Discretionary		-	-	7	16,265	16,956	691	4%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	69,261	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	69,261	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	69,261	7	16,265	16,956	691	4%
Net Revenues over/(under) Expenditures		15,701	(54,120)	15,390	-	-	-	

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

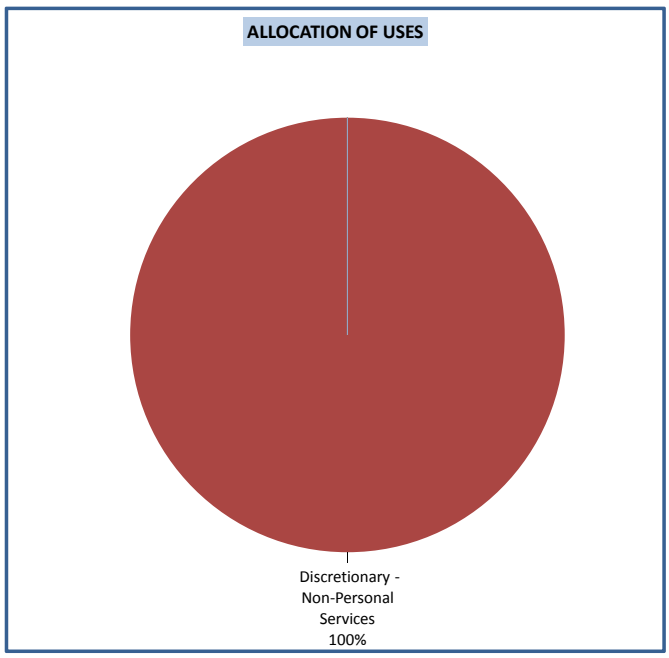
Department Description

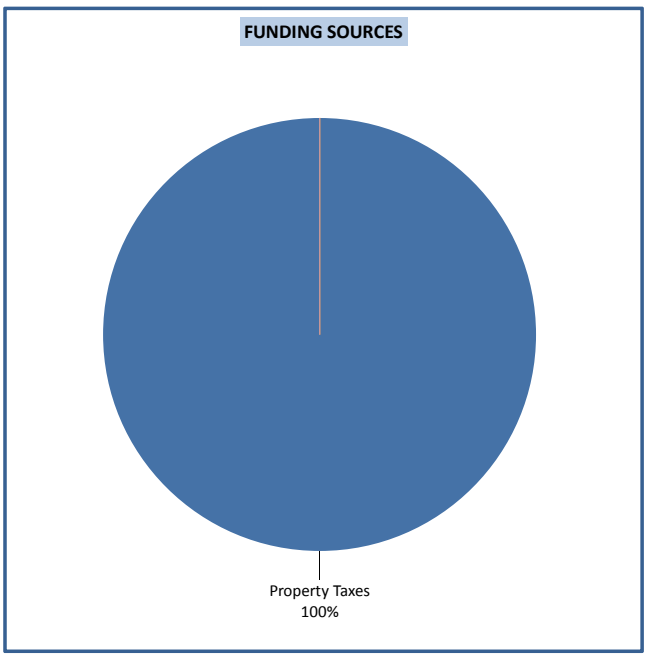
The **Band** department ID of the General Fund uses this department ID to track the associated revenues & expenditures of the Cedar Rapids Municipal Band. The Band has traditionally been funded through the Iowa Band Law, a tax collected in the property taxes of citizens. The expenditure budget is used 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 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	101,805	95,906	99,788	3,882	4.0%
Expenditures					
Personal Services	(638)	-	-	-	
Discretionary	93,654	95,906	99,788	3,882	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	121	-	-	-	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	-	-	
	93,137	95,906	99,788	3,882	4.0%
Net	8,668	-	-	-	

Highlight of Budget Changes

Band is funded 100% through the band property tax levy. The levy rate will remain unchanged at $0.01667/1000 of taxable valuation. The levy rate will produce $98K in property tax revenue in FY 2015. In addition, the state property tax backfill is $2K in FY 2015.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	86,632	92,646	94,579	95,906	97,817	1,911	
Property Tax Levy - Delinquent	401101	243	92	77	-	-	-	
Property Tax Backfill	401107	-	-	-	-	1,971	1,971	
Total Taxes		86,875	92,738	94,655	95,906	99,788	3,882	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	-	-	5,100	-	-	-	
Total Charges for Services		-	-	5,100	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Contributions & Donations	471002	2,150	3,800	2,050	-	-	-	
Other Miscellaneous Revenue	471005	-	250	-	-	-	-	
Total Other Revenue		2,150	4,050	2,050	-	-	-	0%
Total Revenues		89,025	96,788	101,805	95,906	99,788	3,882	4%
Expenditures								
Personal Services								
Workers' Compensation	512500	-	3	-	-	-	-	
Other Employee Benefits	512600	423	(2,213)	(638)	-	-	-	
Total Personal Services		423	(2,210)	(638)	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,637	1,402	65	1,700	1,552	(148)	
Contract Labor	521105	67,962	78,293	81,436	82,698	82,698	-	
Other Professional Services	521108	235	693	680	-	882	882	
Ext Repair & Maint Svcs - FF&E	522105	412	-	-	500	500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	16	-	-	-	-	-	
Telephone	523107	-	-	-	80	-	(80)	
Rental of Equip & Vehicles	524101	3,825	6,255	8,275	4,778	9,456	4,678	
Printing, Binding, & Duplicate	525102	1,183	2,556	1,010	1,600	1,500	(100)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Equip/Furniture/Fixtures	531109	-	750	73	1,500	300	(1,200)	
Musical Instruments	531115	2,047	3,978	1,907	2,500	2,500	-	
Office Supplies	531116	183	-	50	250	100	(150)	
Bldg&Grds - Parts & Materials	533100	4	-	-	-	-	-	
Cost of Conferences / Training	542102	78	-	-	-	-	-	
Licensing Fees	542106	150	300	150	200	200	-	
Postage & Freight	542108	88	71	9	100	100	-	
Total Discretionary		77,820	94,297	93,654	95,906	99,788	3,882	4%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	(250)	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		(250)	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	93	121	121	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	98	-	-	-	-	
Total Non-Discretionary Other		93	219	121	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		78,086	92,305	93,137	95,906	99,788	3,882	4%
Net Revenues over/(under) Expenditures		10,939	4,482	8,668	-	-	-	

ENTERPRISE FUNDS

City Manager's 1 BAG CHALLENGE

clean UP CR

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.

City of Cedar Rapids Enterprise Funds

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

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

Enterprise Fund Highlights

The FY 2015 enterprise fund expenditure budget is increasing $46M to $257M. The enterprise fund revenue budget increased $45M to $258M in FY 2015. The key increases relate to the following items:

- Planned capital improvement projects including the potential for the casino parking ramp if the gaming license is approved
- Operating increases for the first fully operational fiscal year for the arena
- Operating increases for Parking with the opening of the south and event center ramps
- Operating increases submitted by The Eastern Iowa Airport

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	244,626,527	213,373,083	258,402,468	45,029,386	21.1%
Expenditures					
Personal Services	31,754,439	34,553,136	35,318,109	764,973	
Discretionary	27,641,317	35,749,344	43,396,554	7,647,210	
Fleet & Facilities	4,884,125	5,484,339	5,449,295	(35,044)	
Non-Discretionary	16,757,319	17,347,651	19,241,534	1,893,883	
Capital Outlay	108,444,539	52,103,117	78,488,628	26,385,511	
Debt	25,749,396	25,922,124	29,179,896	3,257,772	
Transfers Out	60,105,307	40,351,696	46,080,706	5,729,010	
	275,336,442	211,511,406	257,154,721	45,643,315	21.6%
Net	(30,709,915)	1,861,677	1,247,747	(613,929)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
407.07	409.07	0.00	409.07	2.00

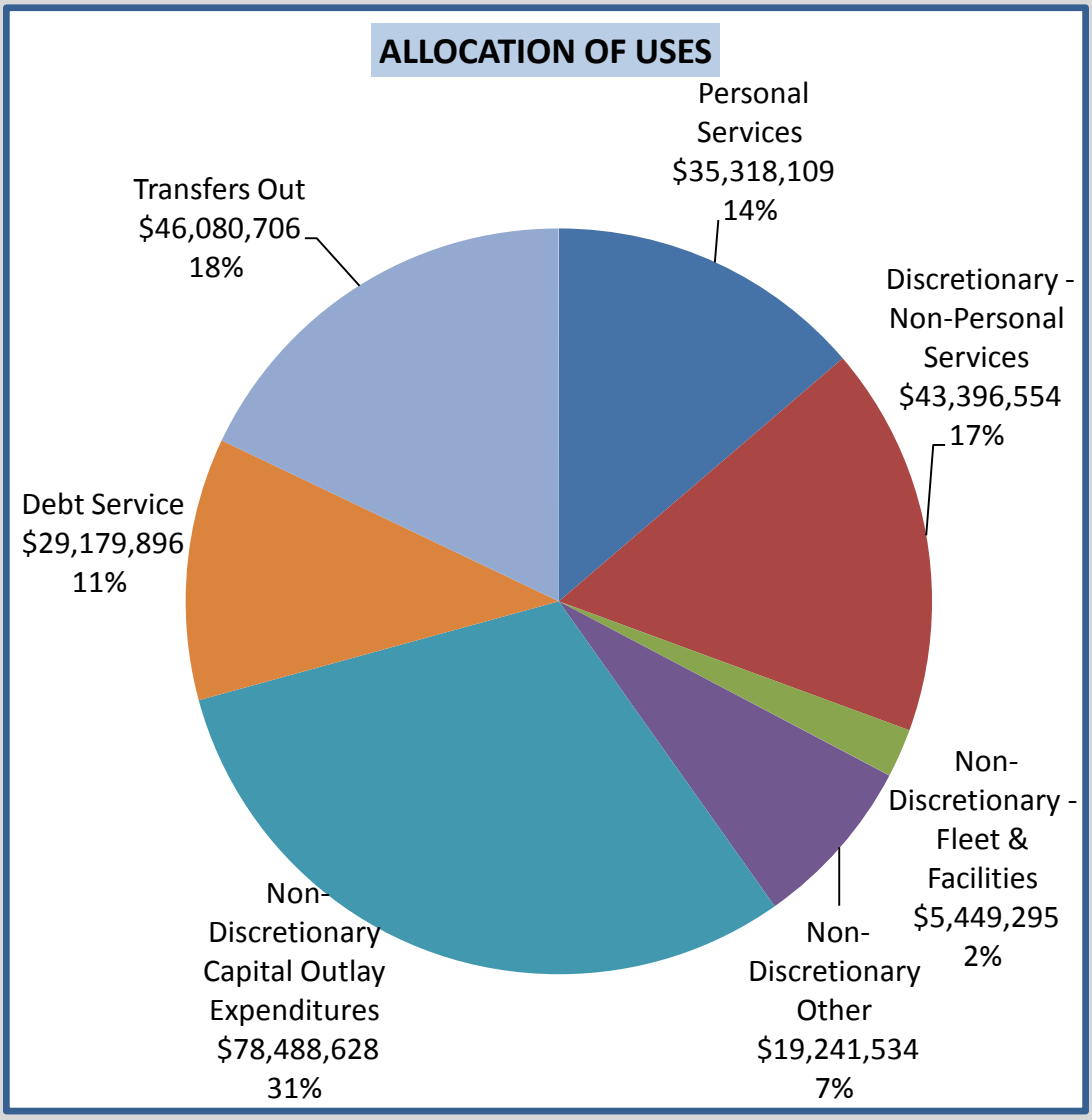
The FY 2015 FTE count increased by 2 FTEs to 409.07 FTEs. Changes are detailed in department sections.

Of the $257M enterprise fund expenditure budget, the largest expense of $78M is capital outlay expenditures. The funds with the largest budgeted capital outlay expenditures are:

- Parking ($29M)
- The Eastern Iowa Airport ($14M)
- Water ($13M)
- Water Pollution Control ($12M)
- Sanitary Sewer ($8M)

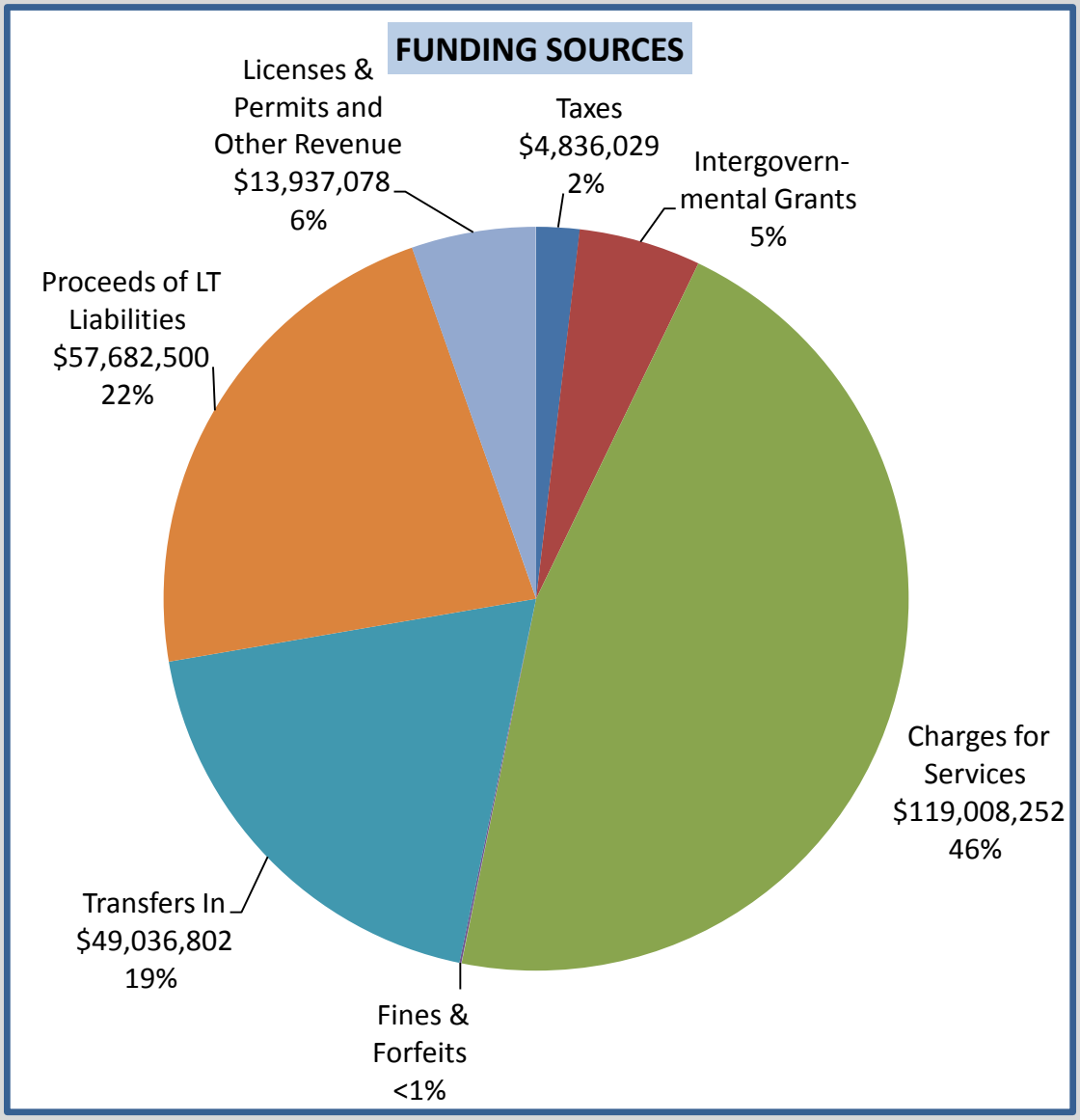
The next largest expense of $46M is transfers out to debt, capital improvement projects, and for economic development. Personal service expenses make up $35M or 14% of the FY 2015 enterprise fund budget.

The chart below shows the enterprise fund by major object of expenditure for FY 2015.



In FY 2015, the largest budgeted revenue source for enterprise funds is charges for services of $119M. 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 2015.



Transit

The FY 2015 transit levy rate is unchanged from the FY 2014 rate of $.80787/$1000 of taxable valuation. The levy will generate $4.7M of property tax revenue for FY 2015. The State of Iowa will backfill $96K due to property tax legislation changes relating to commercial and industrial properties.

Transit plans to purchase four new heavy duty buses in FY 2015 for $1.6M, of which $1.3M will be funded by a federal grant and $283K from operations. Transit also budgeted for hardware, software, set-up costs, and the first year data plan to implement a bus GPS tracking system and mobile application to be funded from operations ($135K).

Golf

Golf's strategic plan for increasing golf rounds and achieving additional revenues will continue in FY 2015 through the continued emphasis on player development programs (national Get Golf Ready program) for intermediate players and the development of specialty classes for Boomers, corporate executives, golfers returning to the game, women, and seniors. This skill improvement program not only builds player confidence through skill development but also assists in transitioning each player from the practice tee to the golf course. National statistics from the 2012 annual report from the PGA of America indicate golfers who participate in the Get Golf Ready lesson programs each spend an average of $1,069 with a retention rate of "still playing/practicing one year later" of 83%.

In FY 2015, fees for season golf passes will increase by 5%. Fee increases are also scheduled for junior golf clinics, Golf Handicap and Information Network (GHIN) handicap services, and women's golf league fees.

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 3.1% which is an increase of $29.04 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 2014	Monthly FY 2015	Percent Increase	Annual Impact
Water	$28.82	$29.40	2.0%	$6.96
Iowa & Local Sales Tax	2.02	2.06	2.0%	0.48
WPC/Sanitary Sewer	24.68	25.24	2.3%	6.72
Storm Sewer	4.78	4.90	2.5%	1.44
Solid Waste/Yard Waste	14.60	15.48	6.0%	10.56
Solid Waste-Recycling	3.91	4.15	6.1%	2.88
Total Charges - Monthly Bill	$78.81	$81.23	3.1%	$29.04
Cost per Day	$ 2.59	$ 2.67		

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

Water

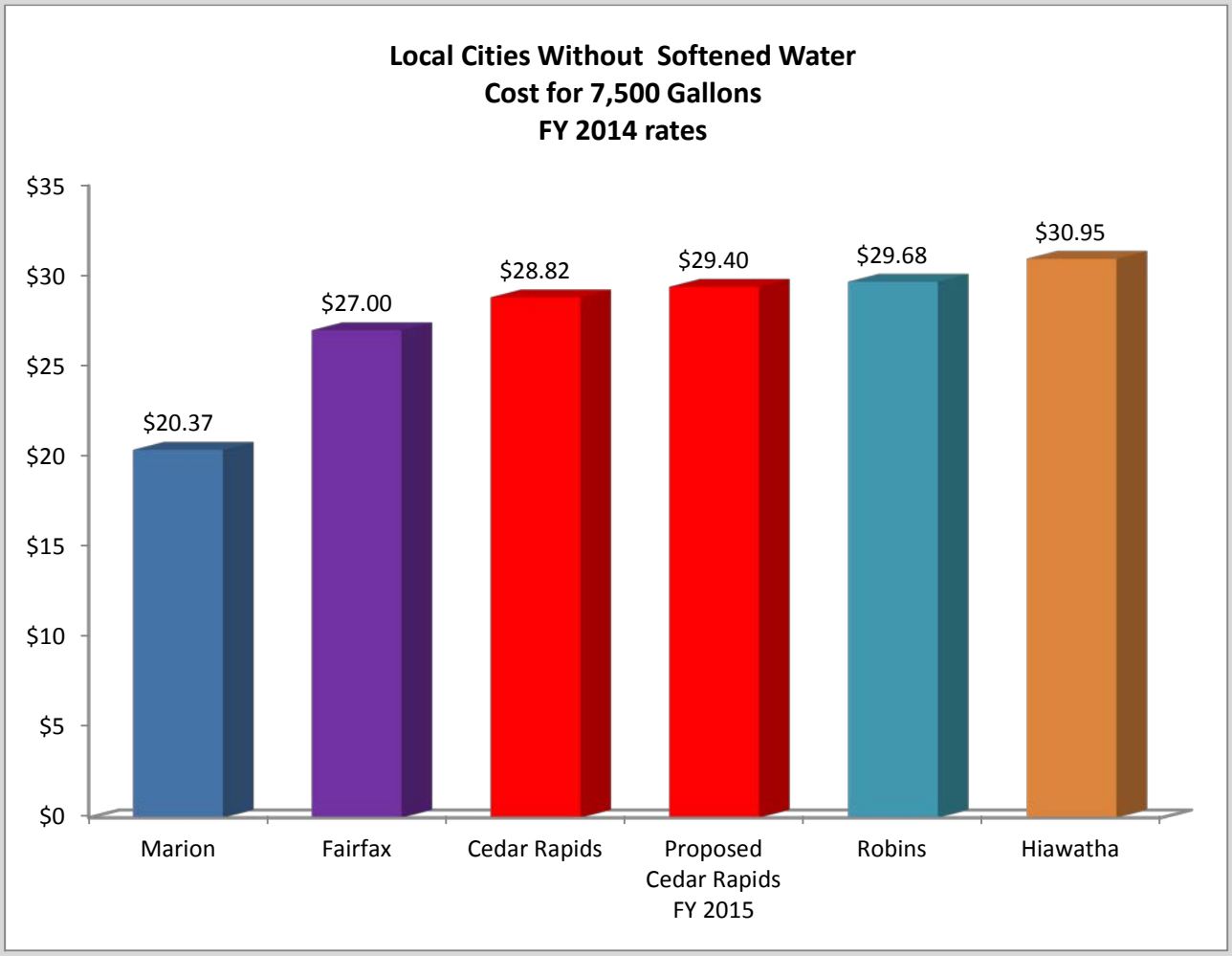
The Water Department is increasing the service charge and volumetric rate for steps I, II, and III, which includes residential, by 2% for the FY 2015 budget. The volumetric rate for step IV will increase by 1%. Steps I – IV correlate to the volume of usage by a customer.

The Water Department budget includes CIP expenditures of $13M to be funded mostly with revenue bonds ($13M). The focus in FY 2015 is to maintain existing infrastructure and improve the J Avenue facility. The J Avenue facility has treatment capacity of 40M gallons per day. The City needs to ensure the plant

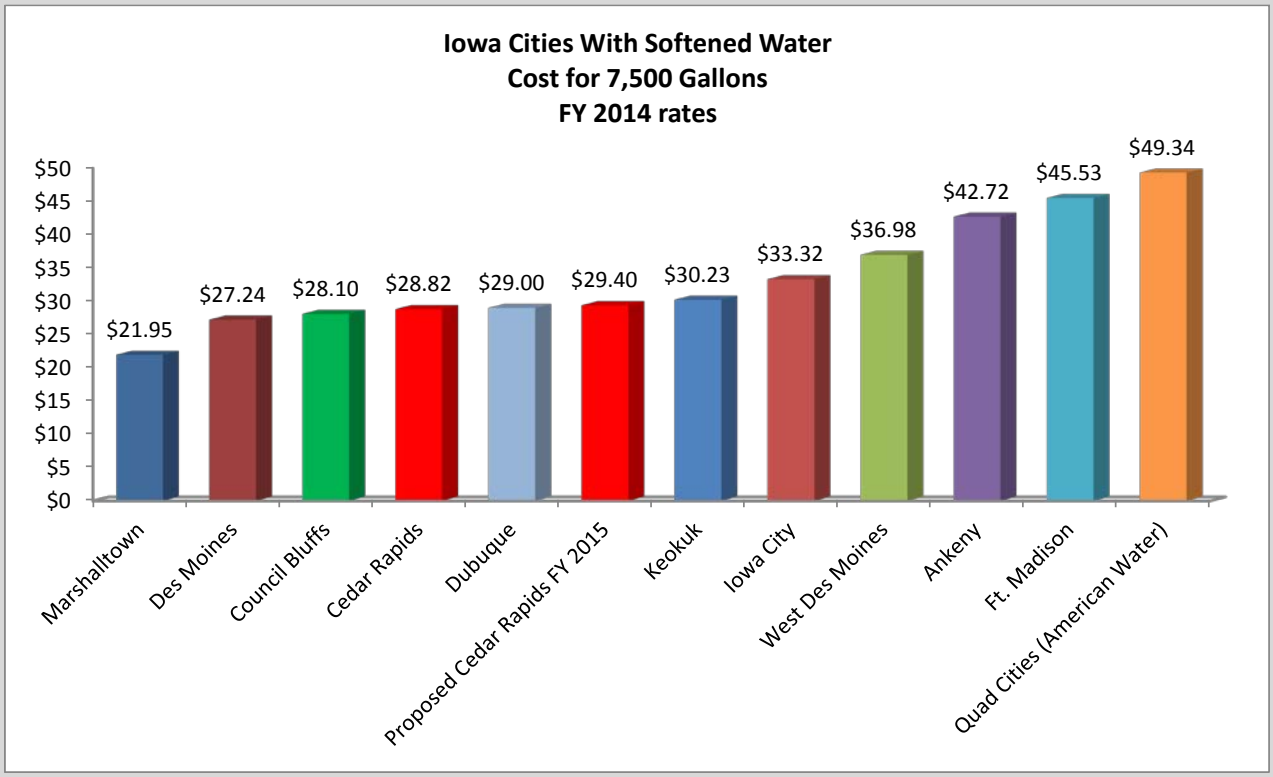
is reliable and is beginning an 8 phase, $29M improvement project on the facility to be implemented over the next 8-10 years.

During FY 2013 the water distribution section performed 1,052 fire hydrant maintenance activities and painted 522 hydrants. They are on track to complete similar levels of maintenance and painting activities in FY 2014 and are budgeted to perform at these levels in FY 2015. There are approximately 5,200 fire hydrants in Cedar Rapids. The Fire Department also periodically checks performance of fire hydrants.

The following chart shows the water rates for the 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 2014 softened water rates for several cities in the state of Iowa.



Water Pollution Control & Sanitary Sewer

The daily fee for sewer service charge will increase 2% and the volumetric fee will increase 2.5%. The rate for group III industrial customers and contributing cities is increasing 2% for each parameter (flow, CBOD – Biochemical Oxygen Demand, TSS – Total Suspended Solids, and TKN – Total Kjeldahl Nitrogen).

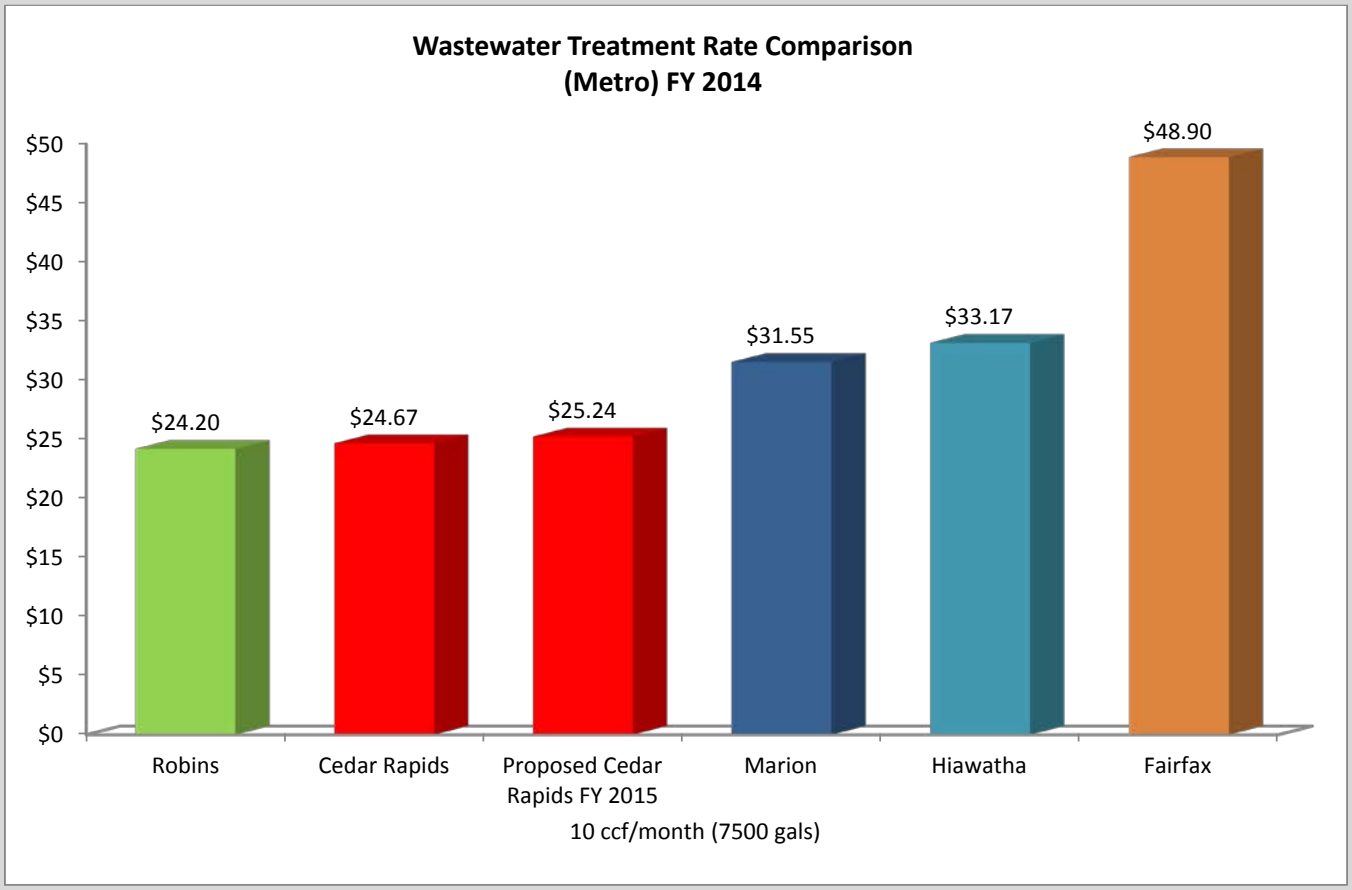
The FY 2015 Water Pollution Control budget includes $11.57M in non-flood capital improvement project expenditures and a transfer out to fund $975K in flood capital improvement project expenditures relating to the flood wall. Funding for these expenditures will be:

- Revenue bonds ($12.1M)
- State revolving fund loan to pay for the roughing filter #4 dome replacement project ($400K)

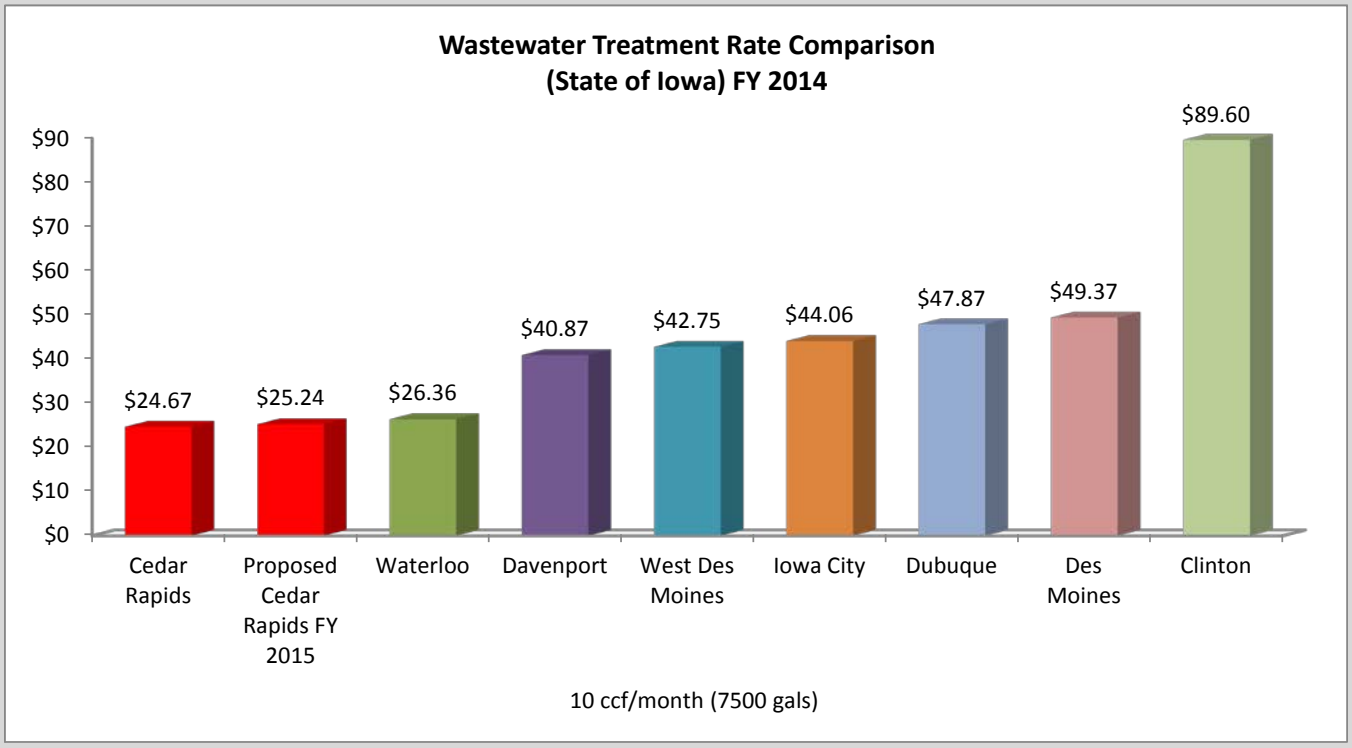
The Sanitary Sewer Maintenance Department budgeted $7.9M in capital project expenditures for FY 2015. Funding includes $3.1M in revenue bonds, $2.5M in local grants with other municipalities, $1.4M from user charges, and $900K from cash on hand.

The largest planned project in FY 2015 is the Indian Creek from Otis Road to Dry Creek SW sanitary sewer replacement. The existing 42 inch sanitary sewer will be replaced with a 60 inch sanitary sewer to provide additional capacity for upstream areas. In FY 2015, $3.5M is budgeted for this project. This is a multiple year project.

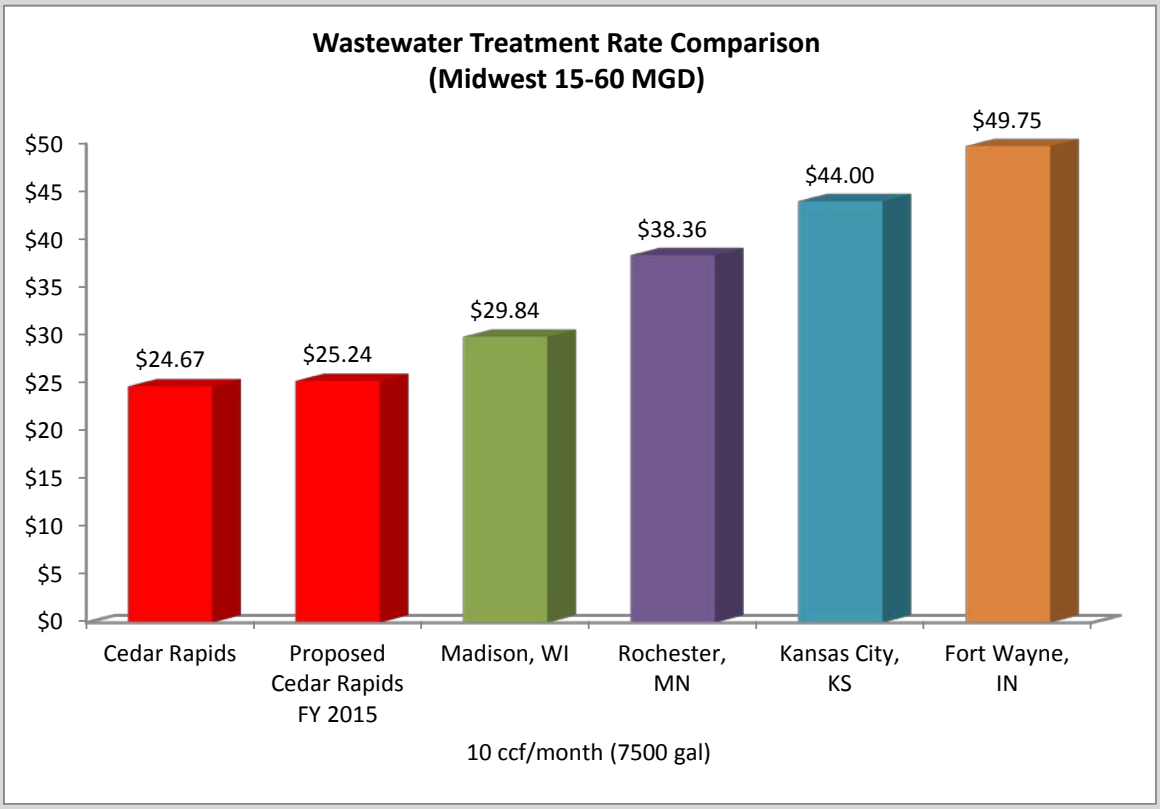
The following chart shows current wastewater treatment rates for 10 CCF per month for the metro area cities.



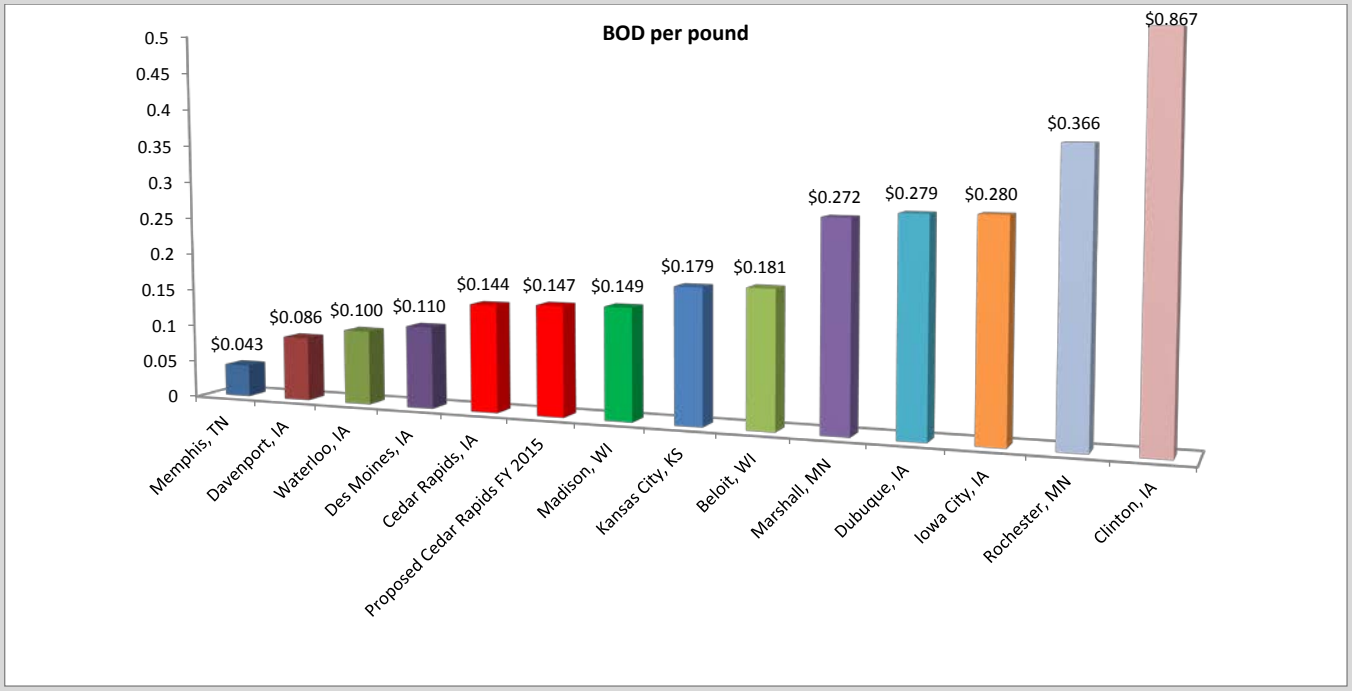
The chart below shows current wastewater treatment rates for 10 CCF per month for several cities in the state of Iowa.



This chart shows current wastewater treatment rates for 10 CCF per month for Midwest cities.



The following chart shows current biochemical oxygen demand (BOD) per pound for Midwest cities.



Storm Sewer

The storm sewer rate will increase 2.5% in FY 2015. This increase will generate an additional $70K of revenue from user charges. In FY 2015, $560K will be transferred from storm sewer utility user fees to the storm sewer capital improvement fund for planned projects. Included in the budget is an increase in transfers out of $50K to $400K for Public Works operations to support street sweeping.

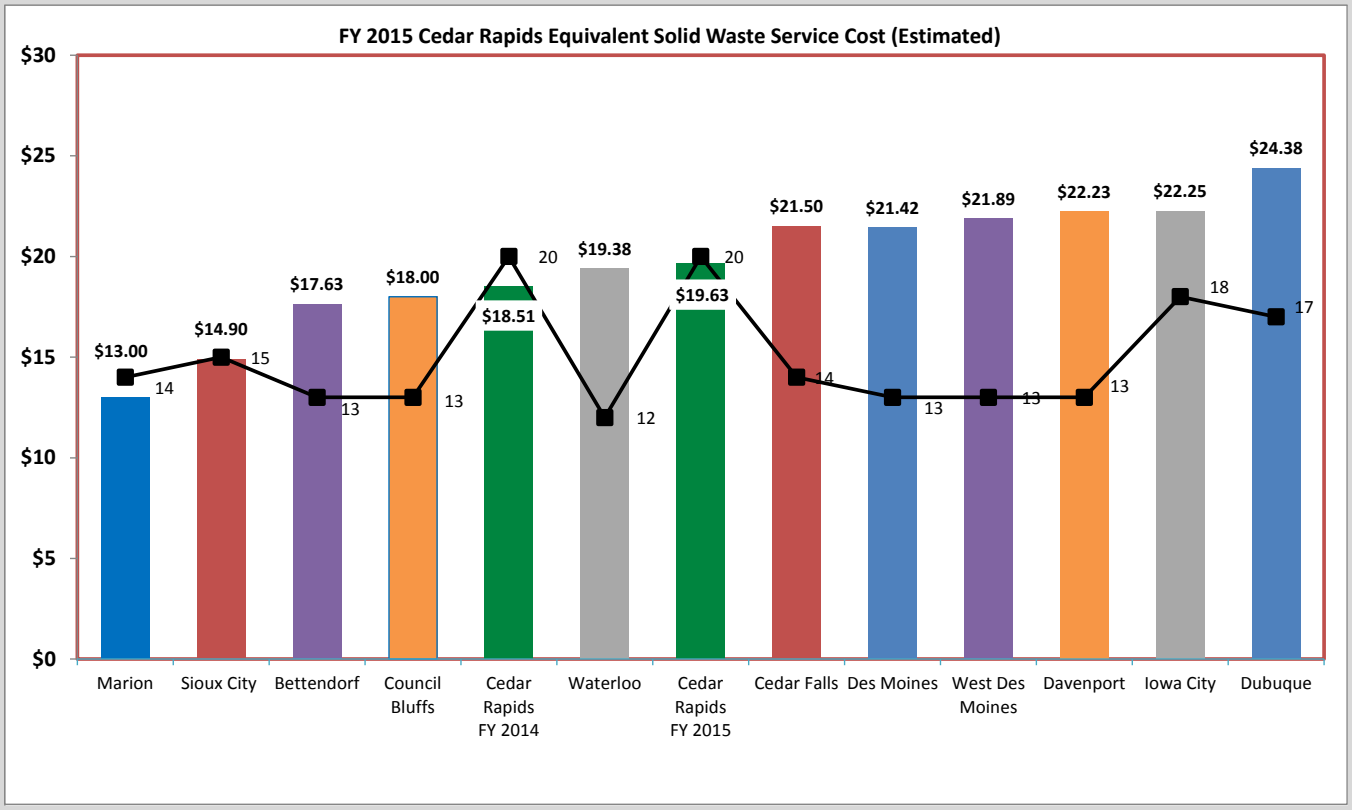
Solid Waste, Yard Waste, & Recycling

In FY 2015, the residential rate for solid waste and yard waste collection will increase 6%. The residential rate for recycling will increase 6.1%.

The Solid Waste and Recycling Department's transition to automated garbage collection, which began in August 2012, is complete. The department will continue the following in FY 2015:

- Designate January and February as half price bulky item collection periods
- Provide spring and fall CleanUpCR events for bulky items and household hazardous material
- Coordinate spring I-380 litter collection event
- Promote the City Manager's 1-Bag Challenge Litter Collection Program

The chart below shows the FY 2015 solid waste rate comparison for several cities in the state of Iowa.



Cedar Rapids Equivalent Means: Price for garbage and recycling is used as the base rate. Actual level of service for recycling varies by community. Added cost for yard waste service priced at one 95 gallon container at least every two weeks and no added cost for leaf collection. Iowa City is the only community (except Cedar Rapids) that provides loose leaf collection without any additional charge.

% Increases from FY 2014: Davenport +1.5%, Bettendorf +3.2%, West DM +3.9%, Dubuque +3.9%, Iowa City +6.0%, Cedar Falls +10.3%, Waterloo +14.7%

Service Level Evaluation Key - Garbage, Recycling, Yard, Leave Pickup (Maximum 20 points)

Garbage & Recycling:	Yard Waste:	Leaf Pickup:
5 = Weekly collection	5 = Weekly collection all year	5 = Weekly collection in season
4 = Bi-monthly collection	4 = Weekly collection in season	4 = Collect 3-4 times a year
3 = Monthly collection	3 = Bi-monthly collection	3 = Pay per collection
2 = Seasonal collection	2 = Monthly collection	2 = One collection a year
1 = Drop off	1 = By appointment	1 = Drop off

Ice Arena

The management company for the Ice Arena, VenuWorks, submitted the FY 2015 operating budget. The budget assumes an operating loss of $118K. This loss will be funded with hotel motel revenue.

Parking

Downtown Parking Management budget for FY 2015 includes $4.7M of revenue and $3.4M of operating expenses. In addition, $929K of revenue will fund the south side parking ramp and convention center parking ramp debt. The budget reflects a $399K profit.

Also, included in the FY 2015 parking operating budget is the City's expense for employees originally hired by the City of Cedar Rapids and flood insurance (flood insurance to be funded by 90% flood LOST).

The City budgeted $1M in parking capital outlay expenditures for deferred maintenance projects. Also budgeted is $28M for the casino ramp if the gaming license is approved.

Paramount Theatre

In October 2012, the City transferred its interests for the Paramount Theatre to the Paramount Theatre Manager, LLC. As a result, the fund will no longer have operating or capital improvement activity as the facility is not owned by the City. The FY 2015 budget is for debt payments on debt issued prior to this change.

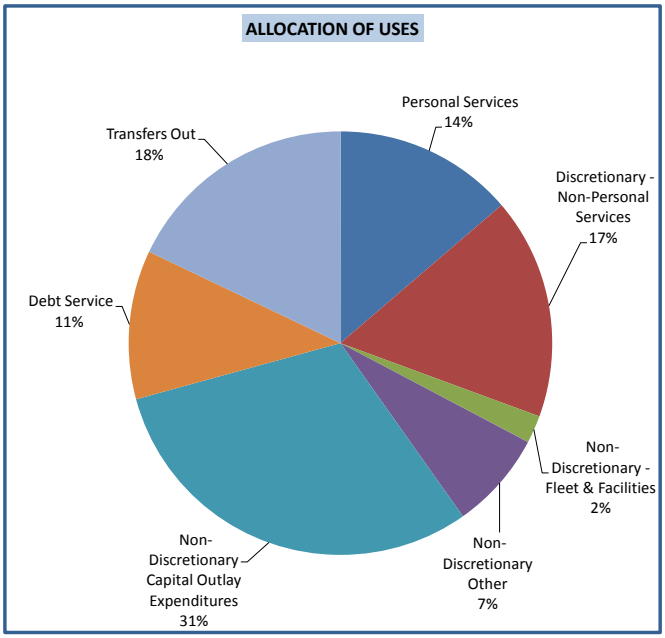
The Eastern Iowa Airport

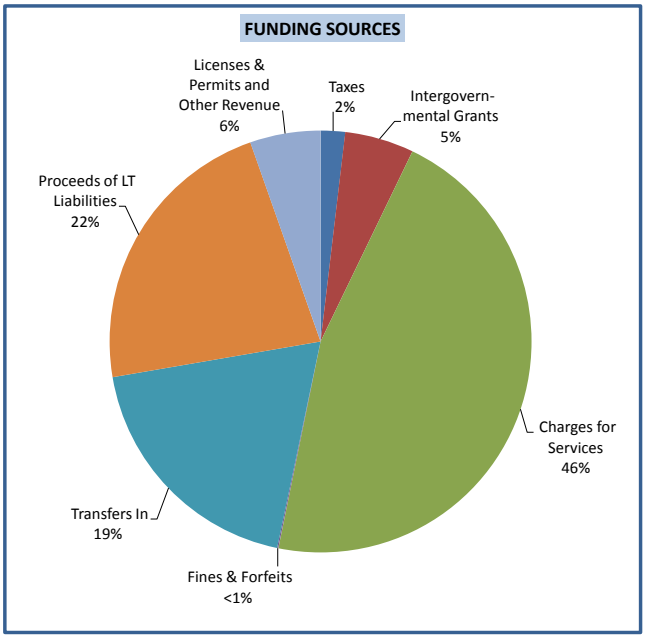
The Eastern Iowa Airport is a component unit of the City of Cedar Rapids. The Cedar Rapids Airport Commission operates and maintains The Eastern Iowa Airport and has adopted FY 2015 budget for The Eastern Iowa Airport.

The budget submitted reflects $1.5M of net expenditures over revenues.

U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center

The U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center opened in June 2013. For FY 2015 the net income from the hotel portion of the complex will be applied to the debt issued for the hotel. FY 2015 budget includes the first fully operational fiscal year for the arena. The combined budget in FY 2015 (operations and debt) does not show a funding gap.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,284,353	4,581,757	4,583,675	4,647,830	4,740,466	92,636	
Property Tax Levy - Delinquent	401101	12,062	4,605	3,756	-	-	-	
Property Tax Backfill	401107	-	-	-	-	95,563	95,563	
Total Taxes		4,296,415	4,586,363	4,587,431	4,647,830	4,836,029	188,199	4%
Licenses & Permits								
Other Permits	411014	1,649	2,510	8,140	8,800	7,600	(1,200)	
Total Licenses & Permits		1,649	2,510	8,140	8,800	7,600	(1,200)	-14%
Intergovernmental Grants								
Federal Operating	421001	3,043,614	2,511,950	2,119,756	2,522,390	2,516,390	(6,000)	
Federal Capital	421003	20,104,810	17,747,569	27,475,213	9,145,793	7,223,868	(1,921,925)	
Transportation Program Revenue	421006	376,998	373,045	400,065	90,954	10,000	(80,954)	
State Operating	422001	406,199	488,119	639,539	530,000	638,000	108,000	
State Capital	422002	4,208,583	5,057,317	6,924,012	1,200,000	472,500	(727,500)	
Local Govt Grants	423000	415,586	197,252	2,587,262	2,725,000	2,740,000	15,000	
Community Credits	423001	59,400	75,709	81,087	70,000	68,000	(2,000)	
Total Intergovernmental Grants		28,615,190	26,450,962	40,226,934	16,284,137	13,668,758	(2,615,379)	-16%
Charges for Services								
Laboratory Fees	431003	9,105	10,060	12,181	10,000	11,000	1,000	
Printing & Duplicating of Form	431006	57	8	-	-	-	-	
Admin charges - City Mgr Depts	431007	3,059,725	2,566,198	2,508,524	2,437,341	2,844,479	407,138	
Other Charges for Services	431010	782,869	268,751	2,168,486	12,809,913	20,425,819	7,615,906	
Admin Charges - Commission Dep	431011	-	-	150	-	-	-	
Admin Charges - External	431012	12,785	74,435	23,134	12,500	10,000	(2,500)	
Special Police Services	431101	324,015	326,854	353,590	353,900	372,770	18,870	
Vending Sales	431301	11,061	8,779	7,672	4,000	4,000	-	
Concession Sales	431302	1,348,972	751,688	679,181	1,043,145	675,051	(368,094)	
Registration Fees	431303	98,187	98,317	93,576	143,500	146,450	2,950	
Admission Fees	431305	919,335	1,074,696	884,817	1,151,450	1,390,558	239,108	
League Fees	431306	152,267	138,085	138,542	166,150	167,150	1,000	
Tournament Fees	431307	87,199	90,452	92,463	104,000	119,500	15,500	
School Fees	431308	8,610	9,345	9,345	9,900	10,100	200	
Special Fees	431309	5,158	6,197	4,866	3,150	3,150	-	
Pass Fees	431311	422,629	455,911	445,412	495,500	500,500	5,000	
Gift Certificate Sales	431312	1,233	1,128	1,239	-	-	-	
Will Call Fees	431313	181,190	77,929	79,410	48,098	52,907	4,809	
Advertising Income	431314	252,088	85,743	58,119	148,500	131,100	(17,400)	
Snow/Weed Abatements	431502	-	109,400	-	-	-	-	
Waste Water - Service Charge	431700	13,198,033	13,356,754	13,759,220	14,061,782	14,022,780	(39,002)	
Waste Water - Volumetric	431701	6,145,537	5,686,111	5,839,886	6,136,946	6,281,241	144,295	
Special Waste Water Revenue	431702	23,004,233	24,410,163	22,057,971	22,500,000	22,799,350	299,350	
Contractual-Waste Wtr Trmnt	431703	2,594,838	2,611,795	2,941,593	2,987,000	3,079,644	92,644	
Hauler - Septic Waste	431705	224,898	204,279	348,893	215,000	225,000	10,000	
Waste Sludge	431706	35,585	128	-	35,000	35,000	-	
Outside Ser Area Indstry Waste	431707	50,105	20,498	16,207	45,000	45,000	-	
Shared WPC & Sewer revenue	431708	(7,550,329)	(7,548,536)	(7,548,536)	(7,774,992)	(7,614,008)	160,984	
Water Revenue - Service Charge	431800	6,029,668	6,489,410	6,794,006	7,029,465	7,225,558	196,093	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Water Revenue - Volumetric	431801	21,227,623	22,915,635	23,369,726	22,470,873	23,230,165	759,292	
Sundry Billing Receipts	431802	104,440	152,013	146,751	150,000	150,000	-	
Turning Water Off & On	431803	398,779	459,267	488,325	400,000	450,000	50,000	
Water Main Extensions	431804	92,673	114,478	93,022	95,000	95,000	-	
Hydroelectric Utility Sales	431805	-	34	-	-	-	-	
Daily Parking	431901	665,275	872,134	637,916	779,200	855,749	76,549	
Monthly Parking	431902	1,445,482	1,892,309	1,970,742	2,216,250	3,523,782	1,307,532	
Event Parking	431903	18,371	4,949	48,900	92,500	105,479	12,979	
Solid Waste Collection Fees	432001	6,015,388	6,649,711	6,946,224	7,296,040	7,799,935	503,895	
Sale of Recycleable	432002	31,273	35,893	53,614	24,500	42,900	18,400	
Recycling & Reduction Fees	432003	1,571,901	1,702,835	1,797,637	1,888,415	2,034,086	145,671	
Common Use Janitorial, Mtc,	432202	210,452	217,642	332,680	336,258	374,450	38,192	
Common Use Electric	432203	106,623	77,738	100,326	107,581	106,960	(621)	
Terminal Service	432204	111,883	50,509	131,990	32,500	32,500	-	
Customer Facility Charge	432205	471,526	469,890	515,873	456,400	478,100	21,700	
Passenger Facility Charge	432206	1,780,780	1,893,033	2,085,600	2,045,200	2,117,700	72,500	
Fuel Flowage Fee	432208	73,536	72,663	77,200	68,129	77,500	9,371	
Fuel Sales - External	432211	573,042	549,247	580,301	524,500	524,500	-	
Passenger Fares-Full Adult	432301	320,597	334,439	373,897	335,000	335,000	-	
Passenger Fares - Elder/Disab	432302	259,761	242,845	233,165	245,000	245,000	-	
Passenger Fares - Student	432303	130,764	144,773	149,449	145,000	145,000	-	
Passenger Fares - Undist	432304	-	7,651	7,852	-	-	-	
Blue Ticket	432307	46,680	39,588	42,552	40,000	40,000	-	
Storm Sewer Transportation Fee	432401	2,271,874	2,457,416	2,646,720	2,516,026	3,280,347	764,321	
Sanitary/Storm Sewer Main Ext	432402	72,513	47,149	34,058	-	-	-	
Total Charges for Services		89,410,289	92,788,420	94,634,467	106,440,620	119,008,252	12,567,631	12%
Fines & Forfeits								
Court Fines	441000	(2,223)	(30)	-	-	-	-	
Other Fines & Forfeits	441002	148,363	213,090	208,002	240,000	233,050	(6,950)	
Total Fines & Forfeits		146,140	213,060	208,002	240,000	233,050	(6,950)	-3%
Transfers In								
Operating Transfer In - Inter	483001	5,993,253	1,559,869	10,074,938	4,700,182	6,608,921	1,908,739	
Operating Transfer In - Intra	483002	67,380,378	42,166,132	36,647,008	36,619,784	42,427,881	5,808,096	
Total Transfers In		73,373,631	43,726,001	46,721,946	41,319,967	49,036,802	7,716,835	19%
Proceeds of LT Liabilities								
Proceeds of LT Liab - Other	485000	-	-	366,330	-	-	-	
GO Bond Proceeds	485001	21,483,704	20,052,248	25,700,000	1,000,000	29,000,000	28,000,000	
Revenue Bond Proceeds	485003	6,435,000	5,830,000	12,465,000	28,602,500	28,282,500	(320,000)	
Premiums on Bonds Sold	485005	1,248,975	881,750	800,901	-	-	-	
TIF GO Bond Proceeds	485008	6,140,000	45,026,829	-	-	-	-	
State Revolving Fund Proceeds	485009	1,165,676	2,371,546	1,546,311	900,000	400,000	(500,000)	
Total Proceeds of LT Liabilities		36,473,354	74,162,373	40,878,542	30,502,500	57,682,500	27,180,000	89%
Other Revenue								
Interest/Div - Nonproprietary	451000	(17)	-	19	-	-	-	
Penalties	451001	271,750	349,708	436,798	255,000	305,000	50,000	
Gain (Loss) on Sale of Invest	451002	741,626	-	4,299	-	-	-	
Land Rental	461000	556,292	744,926	894,051	780,725	879,311	98,586	
Building Rental	461001	2,342,378	2,345,639	2,469,083	2,407,791	2,320,596	(87,195)	
Other Rental	461002	1,040,760	902,968	809,689	1,128,833	804,068	(324,765)	
Air Rights	461005	99,157	20,029	31,724	31,990	31,990	-	
Landing Fees	461007	2,002,825	2,350,115	1,987,313	2,041,470	2,055,220	13,750	
Hangar Rent	461008	217,668	219,300	219,500	220,476	223,262	2,786	
FBO Rent	461009	288,215	289,426	290,787	292,000	294,000	2,000	
Parking Fees	461010	3,044,827	3,259,905	3,582,104	3,454,900	3,746,000	291,100	
Concession Fees - Restaurant	461011	367,301	380,697	466,272	401,800	447,700	45,900	
Concession Fees - Car Rental	461012	1,368,067	1,461,289	1,492,179	1,403,334	1,428,517	25,183	
Concession Fee - Telephone	461013	253	-	-	250	-	(250)	
Concession Fees - Advertising	461014	60,000	60,559	72,280	60,000	72,300	12,300	
Concession Fees - Misc	461015	41,635	43,005	46,837	43,000	52,000	9,000	
Airport Future Development Res	461016	-	52,200	-	52,200	-	(52,200)	
Noise Compatibility Res	461017	52,200	38,200	-	38,200	-	(38,200)	
Apron Use Fee	461018	157,386	150,459	131,889	135,000	138,130	3,130	
Sales Tax Refunds	471000	6,016	(39)	-	-	-	-	
Postage / Handling	471001	2,019	2,030	2,511	1,600	2,000	400	
Contributions & Donations	471002	2,869	271,502	254,353	3,000	5,000	2,000	
Sale of Inventory	471003	231,421	274,721	313,203	303,100	314,000	10,900	
Damage Recoveries	471004	21,140	72,164	543,624	9,000	9,000	-	
Other Miscellaneous Revenue	471005	370,907	1,060,467	1,046,451	149,631	36,950	(112,681)	
Insurance Premiums	471006	549	25,197	29,974	-	-	-	
Cash Over (Under)	471007	(1,163)	429	13,231	-	-	-	
Interest / Div - Proprietary	481000	232,390	327,294	270,579	173,538	330,860	157,322	
Settlement Reimbursement	481002	-	-	-	102,362	-	(102,362)	
Capital Contributions	481003	927,565	1,456,046	1,547,538	176,000	176,000	-	
Build America interest abate	481004	288,287	283,364	265,981	251,029	244,574	(6,455)	
Sale of Fixed Assets	482001	341,155	79,659	138,796	13,000	13,000	-	
Total Other Revenue		15,075,480	16,521,258	17,361,063	13,929,229	13,929,478	249	0%
Total Revenues		247,392,148	258,450,946	244,626,527	213,373,083	258,402,468	45,029,386	21%
Expenditures								
Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Regular Employees	511100	19,121,522	19,552,036	19,860,782	21,421,148	21,573,746	152,598	
Temporary/Seasonal Emplyees	511200	874,791	610,020	607,768	740,783	641,522	(99,261)	
Overtime	511300	942,852	1,006,509	1,032,113	1,034,912	1,131,456	96,544	
Other / Special Pays	511400	745,612	697,074	776,989	825,740	734,378	(91,362)	
Leave Accrual	511500	41,881	163,642	(9,341)	5,000	5,000	-	
Group Insurance	512100	4,816,274	4,875,153	4,821,858	5,113,231	5,600,703	487,472	
Social Security Contributions	512200	1,784,535	1,708,854	1,769,541	1,991,057	1,914,207	(76,850)	
Retirement Contribution	512300	1,407,357	1,705,532	1,857,791	2,158,344	2,125,878	(32,466)	
Unemployment Compensation	512400	119,098	55,180	44,616	5,000	5,000	-	
Workers' Compensation	512500	969,209	955,498	890,043	1,260,568	1,506,617	246,049	
Other Employee Benefits	512600	78,821	126,838	102,278	(2,647)	79,602	82,249	
Total Personal Services		30,901,954	31,456,335	31,754,439	34,553,136	35,318,109	764,973	2%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	784,284	642,513	620,983	1,772,499	566,700	(1,205,799)	
Architectural Services	521101	9,425	475	-	-	-	-	
Auditing / Accounting	521102	725	17,120	7,450	17,150	24,150	7,000	
Consulting Services	521103	73,732	1,198	28	7,000	7,000	-	
Technical/Engineering Services	521104	499,434	663,918	1,432,220	2,547,043	2,017,050	(529,993)	
Contract Labor	521105	656,615	182,197	3,359,126	4,414,902	16,008,128	11,593,226	
Health Services	521106	9,888	7,917	13,371	18,700	18,000	(700)	
Legal Services	521107	77,375	93,005	10,883	60,500	60,500	-	
Other Professional Services	521108	2,173,215	1,593,716	3,265,005	1,848,550	1,950,872	102,322	
Banking / Financial Services	521109	335,988	299,092	402,618	314,355	317,155	2,800	
Security Services	521110	95,397	141,942	85,542	98,600	116,600	18,000	
Management Services	521111	1,084,671	3,368,795	897,517	995,755	1,211,519	215,764	
Collection Services	521112	1,155	136	34	-	-	-	
Computer Hardware	522100	10,865	5,011	8,902	45,200	117,200	72,000	
Computer Software	522101	237,287	222,674	185,150	256,850	271,950	15,100	
IT Services - External	522102	45,643	89,384	97,952	107,900	106,900	(1,000)	
Radio Maintenance	522103	2,487	26,915	36,600	36,870	35,670	(1,200)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	884,790	841,827	1,470,755	1,593,054	1,450,060	(142,994)	
Ext Repair & Maint Svcs - FF&E	522105	219,804	382,000	322,338	607,930	502,630	(105,300)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	61,881	100,233	114,018	63,100	78,300	15,200	
Ext Rpr & Maint Svcs - Infras	522110	1,368,119	304,007	1,108,900	-	-	-	
Fiber Optic Network	523101	122	620	-	-	-	-	
Landfill Fees	523102	1,185,418	1,121,861	1,078,268	1,141,410	1,116,550	(24,860)	
Refuse Collection/Fees	523104	16,644	11,314	12,008	23,200	22,000	(1,200)	
Sewer Services	523105	54,127	23,769	21,670	55,500	30,000	(25,500)	
Telephone	523107	154,205	120,879	177,651	250,077	303,722	53,645	
Water	523108	434,745	329,578	347,891	329,050	350,250	21,200	
Rental of Equip & Vehicles	524101	281,887	275,082	255,042	178,798	195,744	16,946	
Appraisal / Record / Abstract	525100	14,850	285	-	-	-	-	
Printing, Binding, & Duplicate	525102	109,939	120,995	145,840	117,100	119,900	2,800	
Other Insurance	525105	19,919	98,498	114,619	195,940	-	(195,940)	
Other Purchased Services	525106	397,708	79,253	67,126	1,797,150	676,914	(1,120,236)	
Ammunition, Targets, & Firearm	531100	2,587	-	116	1,700	1,700	-	
Animal Supplies	531101	3,086	-	92,347	-	-	-	
Awards & Recognition	531102	2,678	1,577	7,896	2,050	2,650	600	
Books,Periodicals,&Subscrip	531103	23,906	12,373	17,324	20,750	23,950	3,200	
Chemical Supplies	531104	4,204,942	4,345,048	3,761,227	4,302,450	4,197,000	(105,450)	
Cleaning/Janitorial Supplies	531105	96,632	90,833	117,133	98,400	93,500	(4,900)	
Computer Supplies	531106	8,110	3,379	15,671	18,100	15,150	(2,950)	
Concession Supplies	531107	160,575	159,824	200,132	2,429,996	195,200	(2,234,796)	
Engineering Supplies	531108	1,479	2,317	999	1,750	1,750	-	
Equip/Furniture/Fixtures	531109	470,543	1,922,294	752,175	647,200	597,100	(50,100)	
Photography Supplies	531110	564	1,305	1,555	3,000	3,500	500	
Lab Supplies	531111	81,012	80,933	78,777	91,000	96,000	5,000	
Landscaping Materials	531112	71,785	78,832	56,397	80,700	76,700	(4,000)	
Cost of Goods Sold	531113	336,237	256,151	200,335	455,866	225,250	(230,616)	
Miscellaneous Supplies	531114	2,178	4,174	211,526	6,750	2,097,479	2,090,729	
Office Supplies	531116	69,329	51,326	58,691	58,000	53,450	(4,550)	
Paint Supplies	531117	19,857	15,034	97,083	34,200	33,500	(700)	
Program Supplies	531118	31,737	38,383	29,340	74,500	545,568	471,068	
Shop Supplies	531119	233,091	304,558	319,062	238,425	319,225	80,800	
Sign & Signal Supplies	531120	21,969	28,311	10,023	24,750	22,350	(2,400)	
Street/Sewer Mat & Supplies	531121	128,334	180,086	89,292	163,808	163,458	(350)	
Meters	531122	236,043	570,218	518,319	617,000	798,250	181,250	
Uniforms	531123	79,298	78,133	125,433	95,250	90,400	(4,850)	
Personal Protective Gear	531124	96,824	100,826	73,473	106,925	94,285	(12,640)	
Kerosene	532102	1,020	487	-	750	550	(200)	
LP Gas	532103	11,664	6,782	6,982	12,625	11,800	(825)	
Oil	532104	29,507	33,498	33,816	29,500	29,500	-	
Other Fuel	532105	536	-	-	500	500	-	
Other Lubricants	532106	7,881	3,496	6,943	9,950	9,950	-	
Bldg&Grds - Parts & Materials	533100	281,466	327,758	269,996	352,125	354,225	2,100	
F,F&E - Parts & Materials	533101	1,254,472	1,296,116	1,369,648	1,363,075	1,345,925	(17,150)	
Veh&Roll Stk-Parts & Materials	533102	205,295	102,124	103,600	153,088	154,338	1,250	
Tires & Tubes	533103	5,980	4,982	9,657	8,162	12,662	4,500	
Runway Maintenance	533104	5,041	20,895	8,338	35,300	60,000	24,700	
Jetway Maintenance	533105	55,129	37,365	44,025	55,000	20,000	(35,000)	
Moving Costs	541104	7,505	-	-	-	-	-	
Grants	541105	-	-	60	-	-	-	
Contribution-Other Agency	541106	1,088,020	1,350,053	2,218,009	2,325,800	2,541,040	215,240	
Parking Discount	541109	755	-	-	-	-	-	
Transit Program	541110	311,996	282,313	326,333	90,954	10,000	(80,954)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Closure/PostClosure Ldfll Exp	542101	10,241	3,643	(7,147)	3,000	3,000	-	
Cost of Conferences / Training	542102	163,889	178,117	152,711	249,875	233,475	(16,400)	
Dues & Memberships	542103	125,224	108,022	176,385	168,450	176,250	7,800	
Entertainment Expense	542104	4	-	-	-	-	-	
Settlement	542105	41,210	3,494	9,498	3,000	3,000	-	
Licensing Fees	542106	80,524	1,005	5,060	6,050	6,150	100	
Miscellaneous Costs	542107	86,904	545,775	79,241	50,702	17,500	(33,202)	
Postage & Freight	542108	230,567	193,380	212,171	213,300	220,900	7,600	
Property Tax	542109	6,464	107,616	4,078	330,550	706,310	375,760	
Recording/Filing Fees/Permits	542110	17,701	18,070	31,379	44,425	45,600	1,175	
Travel	542111	11,120	9,260	35,411	19,500	11,000	(8,500)	
Talent Fee Expense	542113	-	-	-	1,756,910	-	(1,756,910)	
Bad Debt Expense	542114	-	0	51,289	-	-	-	
Total Discretionary		21,725,256	24,126,375	27,641,317	35,749,344	43,396,554	7,647,210	21%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	464,706	220,591	226,960	301,655	331,200	29,545	
City Fleet Services	522108	2,264,598	2,389,303	2,626,240	2,596,938	2,816,985	220,047	
Rental of Land & Bldgs	524100	287,950	281,482	369,665	520,192	262,821	(257,371)	
City Rental Charges - Fleet	524102	1,046,174	1,150,208	1,661,260	2,065,554	2,038,289	(27,265)	
Total Non-Discretionary - Fleet & Facilities		4,063,428	4,041,584	4,884,125	5,484,339	5,449,295	(35,044)	-1%
Non-Discretionary Other								
City Accounting Services	521113	790,815	1,031,903	1,119,052	1,077,500	1,101,410	23,910	
Admin Charges - Cty Mgr depts	521114	3,837,433	4,298,406	4,331,761	4,961,134	5,474,083	512,949	
City IT Services	522109	782,919	881,257	831,094	1,033,912	1,275,225	241,313	
Electricity	523100	5,222,983	4,445,523	5,111,486	5,643,764	6,123,558	479,794	
Natural Gas	523103	897,562	961,380	1,298,051	904,357	1,082,465	178,108	
Liability Insurance	525104	425,602	365,193	466,341	318,377	367,458	49,081	
Property Insurance	525107	420,674	403,097	364,855	479,351	742,837	263,486	
Vehicle Insurance	525108	332,848	394,150	529,243	454,578	322,929	(131,649)	
Diesel Fuel	532100	1,445,670	1,669,196	1,893,705	1,718,390	1,951,020	232,630	
Gasoline	532101	718,989	762,996	811,733	756,288	800,548	44,260	
Total Non-Discretionary Other		14,875,496	15,213,102	16,757,319	17,347,651	19,241,534	1,893,883	11%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	8,172,716	843,030	144,636	25,000	1,034,760	1,009,760	
Buildings	552000	13,937,240	44,021,985	79,078,984	7,323,212	37,418,949	30,095,737	
Improvements Other than Bldgs	553000	29,914,273	21,707,476	26,720,794	43,751,067	37,220,221	(6,530,846)	
Machinery & Equipment	554000	2,705,040	3,726,911	2,371,729	874,700	2,746,200	1,871,500	
Controlled assets	556000	363,036	101,544	128,396	129,138	68,498	(60,640)	
Total Non-Discret Capital Outlay Expenditures		55,092,305	70,400,946	108,444,539	52,103,117	78,488,628	26,385,511	51%
Debt Service								
Bond Principal	561000	35,221,553	21,304,915	13,785,498	13,358,890	16,528,597	3,169,707	
Other Debt Principal	561001	2,014,417	1,958,000	2,018,000	2,472,500	2,535,500	63,000	
Interest - Bonds	561002	6,488,649	6,302,637	7,703,522	8,654,874	8,742,339	87,465	
Interest - Other Debt	561003	1,402,541	1,396,001	1,403,661	1,435,860	1,373,460	(62,400)	
Issuance Costs	561006	450,831	150,693	838,715	-	-	-	
Total Debt Service		45,577,990	31,112,246	25,749,396	25,922,124	29,179,896	3,257,772	13%
Transfers Out								
Operating Transfer Out-Inter	571100	57,612	2,168,450	23,458,299	3,731,911	3,652,825	(79,086)	
Op Transfer Out-Intra	571200	67,380,378	42,166,132	36,647,008	36,619,784	42,427,881	5,808,096	
Total Transfers Out		67,437,990	44,334,582	60,105,307	40,351,696	46,080,706	5,729,010	14%
Total Expenditures		239,674,418	220,685,171	275,336,442	211,511,406	257,154,721	45,643,315	22%
Net Revenues over/(under) Expenditures		7,717,730	37,765,775	(30,709,915)	1,861,677	1,247,747	(613,929)	

Transit Department Sections

- Transit Operations
- Administration

The Assistant City Manager 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 6:20PM Monday through Friday and from 7:55AM to 4:15PM 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 Neighborhood Transportation Service (NTS), at times when the fixed-route bus service is not provided.

Statistics – *Did you know?*

- Cedar Rapids Transit provided 1,225,199 passenger trips in FY 2013, which was a 2% ridership increase.
- Ridership breakdown in FY 2013 was 57% adults, 25% elderly/disabled, 15% students, and 3% children.
- Cash fares in FY 2013 were $1.25 for adults, $1.00 for students, and $0.50 for elderly/disabled passengers.
- Cedar Rapids Transit has a fleet of 30 buses of which 22 are needed during peak service hours.
- Cedar Rapids Transit purchased 18 new buses from FY 2010 through FY 2013 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

- 2% ridership increase in FY 2013 over the previous fiscal year.
- Purchased 18 new 35-foot, heavy-duty, low-floor buses from FY 2010 through FY 2013.
- Installed 18 new passenger shelters in FY 2012.
- Construction of a new bus garage facility in 2013.
- Began renovation of the Ground Transportation Center in 2013.

Future Challenges & Opportunities

- Maintaining existing service levels with rising fuel costs and operating expenses.
- Completion of the Ground Transportation Center.
- Replacing the remaining 12 buses in the fleet that have met their useful life thresholds.
- Adding more passenger shelters to all bus routes.

Goals, Objectives, Measures

City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
Department Goal	Increase fixed route bus ridership.			
Department Objective	Increase bus ridership by 5% per year.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Bus ridership	1,250,000	1,225,199	1,250,000	1,250,000

City Goal – Create current and future financial strength				
Department Goal	Control Transit operation costs.			
Department Objective	Keep cost per route hour increase below 5% per year.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Cost per route hour - hour input measure reported to FTA (Federal Transit Administration)	$100	$101	$105	$105

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	11,190,440	9,094,864	10,986,538	1,891,674	20.8%
Expenditures					
Personal Services	3,975,161	4,150,688	4,189,727	39,039	
Discretionary	1,447,685	1,208,754	1,150,240	(58,514)	
Fleet & Facilities	1,342,566	1,436,562	1,425,334	(11,228)	
Non-Discretionary	1,832,414	1,701,104	1,672,903	(28,201)	
Capital Outlay	1,844,035	89,995	1,695,000	1,605,005	
Debt	-	183,500	183,500	-	
Transfers Out	85,342	324,261	651,569	327,308	
	10,527,204	9,094,864	10,968,272	1,873,408	20.6%
Net	663,236	-	18,266	18,266	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
55.00	55.00	0.00	55.00	0.00

Highlight of Budget Changes

Operating Revenues

- The FY 2015 transit levy rate is unchanged from the FY 2014 rate of $.80787/$1000 of taxable valuation. The levy will generate $4.7M of property tax revenue for FY 2015 which is an increase of $93K from FY 2014.
- The State of Iowa will backfill $96K of property tax revenue due to property tax legislation changes relating to commercial and industrial properties.

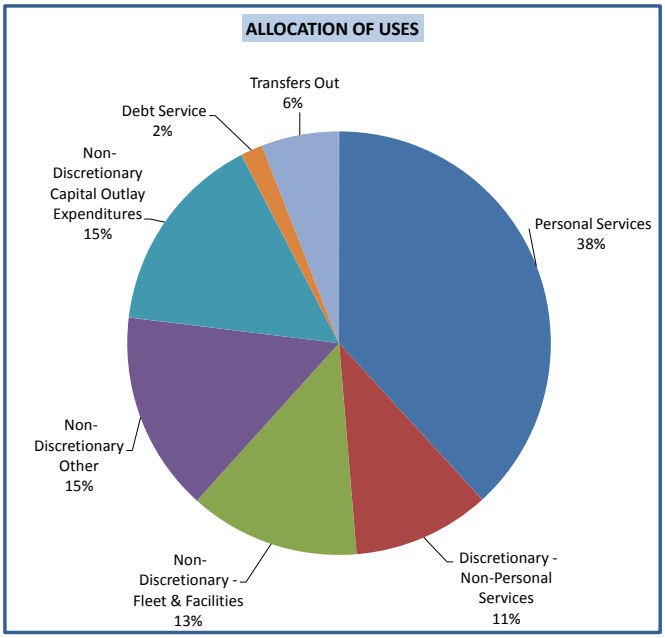
Operating Expenditures

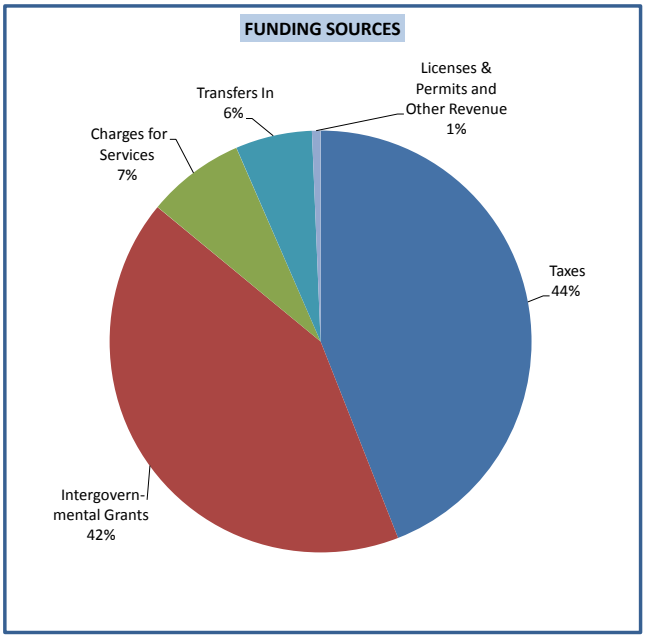
Discretionary expenses are decreasing $59K.

$652K is budgeted as a transfer out, of which, $183,500 will be used to pay principal on a zero interest loan, $418K will be used for capital improvement projects, and $50K will fund security costs for the Ground Transportation Center.

Other Changes

Transit plans to purchase four new heavy duty buses in FY 2015 for $1.6M, of which $1.3M will be funded by a federal grant and $283K from operations. Transit also budgeted for hardware, software, set-up costs, and the first year data plan to implement a bus GPS tracking system and mobile application to be funded from operations ($135K).





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,284,353	4,581,757	4,583,675	4,647,830	4,740,466	92,636	
Property Tax Levy - Delinquent	401101	12,062	4,605	3,756	-	-	-	
Property Tax Backfill	401107	-	-	-	-	95,563	95,563	
Total Taxes		4,296,415	4,586,363	4,587,431	4,647,830	4,836,029	188,199	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,402,290	2,410,327	2,574,332	2,472,590	2,472,590	-	
Federal Capital	421003	1,431,658	1,487,191	1,467,999	68,000	1,276,931	1,208,931	
Transportation Program Revenue	421006	376,998	373,045	400,065	90,954	10,000	(80,954)	
State Operating	422001	411,281	440,119	573,756	502,000	610,000	108,000	
Local Govt Grants	423000	209,888	197,252	230,148	225,000	240,000	15,000	
Total Intergovernmental Grants		4,832,114	4,907,935	5,246,301	3,358,544	4,609,521	1,250,977	37%
Charges for Services								
Admin charges - City Mgr Depts	431007	31	-	-	-	-	-	
Vending Sales	431301	4,614	1,922	649	4,000	4,000	-	
Registration Fees	431303	20	-	-	-	-	-	
Advertising Income	431314	50,383	55,147	52,180	55,000	55,000	-	
Sale of Recycleable	432002	151	-	-	-	-	-	
Recycling & Reduction Fees	432003	-	182	-	-	-	-	
Passenger Fares-Full Adult	432301	320,597	334,439	373,897	335,000	335,000	-	
Passenger Fares - Elder/Disab	432302	259,761	242,845	233,165	245,000	245,000	-	
Passenger Fares - Student	432303	130,764	144,773	149,449	145,000	145,000	-	
Passenger Fares - Undist	432304	-	7,651	7,852	-	-	-	
Blue Ticket	432307	46,680	39,588	42,552	40,000	40,000	-	
Total Charges for Services		813,000	826,548	859,744	824,000	824,000	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	592,059	113,681	-	-	43,429	43,429	
Operating Transfer In - Intra	483002	2,810,830	304,609	342	200,500	601,569	401,069	
Total Transfers In		3,402,889	418,290	342	200,500	644,998	444,498	222%
Proceeds of LT Liabilities								
Proceeds of LT Liab - Other	485000	-	-	366,330	-	-	-	
Total Proceeds of LT Liabilities		-	-	366,330	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	432	-	99	-	-	-	
Building Rental	461001	55,000	55,000	55,000	30,000	30,000	-	
Air Rights	461005	31,990	20,029	31,724	31,990	31,990	-	
Damage Recoveries	471004	12,214	48,958	32,240	2,000	2,000	-	
Other Miscellaneous Revenue	471005	143	853	491	-	-	-	
Cash Over (Under)	471007	(1,500)	-	(101)	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Interest / Div - Proprietary	481000	3,211	2,971	2,228	-	8,000	8,000	
Capital Contributions	481003	20,946	-	-	-	-	-	
Sale of Fixed Assets	482001	20,691	17,462	8,612	-	-	-	
Total Other Revenue		143,128	145,274	130,293	63,990	71,990	8,000	13%
Total Revenues		13,487,546	10,884,409	11,190,440	9,094,864	10,986,538	1,891,674	21%
Expenditures								
Personal Services								
Regular Employees	511100	2,326,673	2,360,388	2,427,597	2,562,603	2,601,917	39,314	
Temporary/Seasonal Emplyees	511200	797	2,101	1,066	-	-	-	
Overtime	511300	200,454	252,019	212,591	195,915	195,915	-	
Other / Special Pays	511400	56,536	50,595	48,569	56,608	48,900	(7,708)	
Leave Accrual	511500	177	13,792	1,289	-	-	-	
Group Insurance	512100	699,792	709,092	707,164	712,270	782,825	70,555	
Social Security Contributions	512200	189,403	195,359	197,548	215,364	217,768	2,404	
Retirement Contribution	512300	177,246	212,401	231,804	260,965	254,219	(6,746)	
Workers' Compensation	512500	148,133	173,736	140,319	143,241	84,420	(58,821)	
Other Employee Benefits	512600	4,423	10,757	7,215	3,722	3,763	41	
Total Personal Services		3,803,632	3,980,240	3,975,161	4,150,688	4,189,727	39,039	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	4,575	3,879	4,180	5,000	5,000	-	
Architectural Services	521101	9,425	475	-	-	-	-	
Consulting Services	521103	-	-	-	2,000	2,000	-	
Contract Labor	521105	23,724	12,496	19,861	15,000	5,000	(10,000)	
Health Services	521106	578	408	353	4,000	4,000	-	
Other Professional Services	521108	-	1,818	2,100	-	2,000	2,000	
Banking / Financial Services	521109	6,937	6,240	6,241	7,000	7,000	-	
Security Services	521110	31,968	27,533	23,029	50,000	50,000	-	
Radio Maintenance	522103	1,121	9,661	8,147	6,300	8,500	2,200	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	7,086	10,332	3,340	30,000	20,000	(10,000)	
Ext Repair & Maint Svcs - FF&E	522105	2,012	2,652	4,254	5,000	5,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	4,258	6,730	2,543	5,000	5,000	-	
Ext Rpr & Maint Svcs - Infras	522110	26	-	-	-	-	-	
Fiber Optic Network	523101	-	620	-	-	-	-	
Landfill Fees	523102	-	5	-	-	-	-	
Refuse Collection/Fees	523104	671	(665)	2,020	1,000	2,000	1,000	
Telephone	523107	3,259	3,068	3,647	4,000	5,000	1,000	
Water	523108	6,639	7,837	7,038	8,000	16,000	8,000	
Appraisal / Record / Abstract	525100	14,850	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	23,901	37,486	7,314	40,000	45,000	5,000	
Other Insurance	525105	202	202	202	-	-	-	
Books,Periodicals,&Subscrip	531103	-	1,642	831	1,000	1,000	-	
Chemical Supplies	531104	900	3	510	-	-	-	
Cleaning/Janitorial Supplies	531105	11,704	7,140	5,054	10,000	6,000	(4,000)	
Computer Supplies	531106	72	-	269	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	9,035	4,000	8,679	20,000	15,000	(5,000)	
Landscaping Materials	531112	-	20	32	-	-	-	
Miscellaneous Supplies	531114	11	-	140	-	-	-	
Office Supplies	531116	6,115	5,137	2,318	6,000	5,000	(1,000)	
Paint Supplies	531117	113	423	57	-	-	-	
Shop Supplies	531119	3,840	3,328	3,709	4,000	4,000	-	
Sign & Signal Supplies	531120	3,352	5,519	925	6,000	3,000	(3,000)	
Uniforms	531123	6,697	5,448	12,284	6,500	7,500	1,000	
Personal Protective Gear	531124	1,879	150	3,235	1,000	2,000	1,000	
Oil	532104	24	-	-	-	-	-	
Other Lubricants	532106	338	24	811	-	-	-	
Bldg&Grds - Parts & Materials	533100	513	2,553	3,123	2,000	3,000	1,000	
F,F&E - Parts & Materials	533101	4,070	2,136	3,055	4,000	4,000	-	
Veh&Roll Stk-Parts & Materials	533102	1,479	1,500	7,657	-	-	-	
Contribution-Other Agency	541106	779,952	826,360	955,386	856,000	890,240	34,240	
Transit Program	541110	310,094	282,313	326,333	90,954	10,000	(80,954)	
Cost of Conferences / Training	542102	4,647	6,985	4,404	8,000	8,000	-	
Dues & Memberships	542103	5,702	5,559	5,520	6,000	6,000	-	
Postage & Freight	542108	3,986	2,907	2,421	4,000	3,000	(1,000)	
Recording/Filing Fees/Permits	542110	-	22	100	-	-	-	
Bad Debt Expense	542114	-	-	6,564	-	-	-	
Total Discretionary		1,295,755	1,293,946	1,447,685	1,208,754	1,150,240	(58,514)	-5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	55,624	41,691	76,329	120,625	123,500	2,875	
City Fleet Services	522108	1,088,840	1,136,575	1,217,913	1,266,536	1,249,348	(17,188)	
Rental of Land & Bldgs	524100	-	-	-	-	3,060	3,060	
City Rental Charges - Fleet	524102	30,004	41,461	48,324	49,401	49,426	25	
Total Non-Discretionary - Fleet & Facilities		1,174,468	1,219,728	1,342,566	1,436,562	1,425,334	(11,228)	-1%
Non-Discretionary Other								
City Accounting Services	521113	79,940	113,202	124,799	120,000	122,400	2,400	
Admin Charges - Cty Mgr depts	521114	137,077	166,679	199,411	237,782	246,990	9,208	
City IT Services	522109	66,736	71,156	68,479	85,466	82,103	(3,363)	
Electricity	523100	84,012	80,820	102,916	79,360	79,360	-	
Natural Gas	523103	23,095	11,681	9,721	19,000	19,000	-	
Liability Insurance	525104	28,401	25,717	25,639	30,525	30,590	65	
Property Insurance	525107	19,711	21,057	18,116	19,513	63,121	43,608	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Vehicle Insurance	525108	114,816	139,142	413,006	291,958	124,539	(167,419)	
Diesel Fuel	532100	697,250	798,753	863,556	812,500	900,000	87,500	
Gasoline	532101	7,795	6,107	6,771	5,000	4,800	(200)	
Total Non-Discretionary Other		1,258,834	1,434,313	1,832,414	1,701,104	1,672,903	(28,201)	-2%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	1,452,605	1,791,800	1,844,035	85,000	1,695,000	1,610,000	
Controlled assets	556000	-	-	-	4,995	-	(4,995)	
Total Non-Discret Capital Outlay Expenditures		1,452,605	1,791,800	1,844,035	89,995	1,695,000	1,605,005	1783%
Debt Service								
Other Debt Principal	561001	86,417	-	-	183,500	183,500	-	
Total Debt Service		86,417	-	-	183,500	183,500	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	21,067	704,751	85,000	123,761	50,000	(73,761)	
Op Transfer Out-Intra	571200	2,810,830	304,609	342	200,500	601,569	401,069	
Total Transfers Out		2,831,897	1,009,360	85,342	324,261	651,569	327,308	101%
Total Expenditures		11,903,608	10,729,386	10,527,204	9,094,864	10,968,272	1,873,408	21%
Net Revenues over/(under) Expenditures		1,583,938	155,023	663,236	-	18,266	18,266	

TRANSIT - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	4,284,353	4,581,757	4,583,675	4,647,830	4,740,466	92,636	
Property Tax Levy - Delinquent	401101	12,062	4,605	3,756	-	-	-	
Property Tax Backfill	401107	-	-	-	-	95,563	95,563	
Total Taxes		4,296,415	4,586,363	4,587,431	4,647,830	4,836,029	188,199	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,402,290	2,410,327	2,574,332	2,472,590	2,472,590	-	
Transportation Program Revenue	421006	376,998	373,045	400,065	90,954	10,000	(80,954)	
State Operating	422001	411,281	440,119	573,756	502,000	610,000	108,000	
State Capital	422002	159,920	-	-	-	-	-	
Local Govt Grants	423000	209,888	197,252	230,148	225,000	240,000	15,000	
Total Intergovernmental Grants		3,560,376	3,420,744	3,778,301	3,290,544	3,332,590	42,046	1%
Charges for Services								
Vending Sales	431301	4,614	1,922	649	4,000	4,000	-	
Registration Fees	431303	20	-	-	-	-	-	
Advertising Income	431314	50,383	55,147	52,180	55,000	55,000	-	
Sale of Recycleable	432002	151	-	-	-	-	-	
Recycling & Reduction Fees	432003	-	182	-	-	-	-	
Passenger Fares-Full Adult	432301	320,597	334,439	373,897	335,000	335,000	-	
Passenger Fares - Elder/Disab	432302	259,761	242,845	233,165	245,000	245,000	-	
Passenger Fares - Student	432303	130,764	144,773	149,449	145,000	145,000	-	
Passenger Fares - Undist	432304	-	7,651	7,852	-	-	-	
Blue Ticket	432307	46,680	39,588	42,552	40,000	40,000	-	
Total Charges for Services		812,970	826,548	859,744	824,000	824,000	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	43,429	43,429	
Operating Transfer In - Intra	483002	1,995,556	-	341	-	-	-	
Total Transfers In		1,995,556	-	341	-	43,429	43,429	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	432	-	99	-	-	-	
Building Rental	461001	55,000	55,000	55,000	30,000	30,000	-	
Air Rights	461005	31,990	20,029	31,724	31,990	31,990	-	
Damage Recoveries	471004	12,214	48,958	32,240	2,000	2,000	-	
Other Miscellaneous Revenue	471005	143	853	491	-	-	-	
Cash Over (Under)	471007	(1,500)	-	(101)	-	-	-	
Interest / Div - Proprietary	481000	3,096	2,928	2,228	-	8,000	8,000	
Sale of Fixed Assets	482001	20,691	17,462	8,612	-	-	-	
Total Other Revenue		122,066	145,231	130,293	63,990	71,990	8,000	13%
Total Revenues		10,787,383	8,978,885	9,356,110	8,826,364	9,108,038	281,674	3%
Expenditures								
Personal Services								
Regular Employees	511100	2,326,673	2,360,388	2,427,597	2,562,603	2,601,917	39,314	
Temporary/Seasonal Emplyees	511200	797	2,101	1,066	-	-	-	
Overtime	511300	200,454	252,019	212,591	195,915	195,915	-	
Other / Special Pays	511400	56,536	50,595	48,569	56,608	48,900	(7,708)	
Leave Accrual	511500	177	13,792	1,289	-	-	-	
Group Insurance	512100	699,792	709,092	707,164	712,270	782,825	70,555	
Social Security Contributions	512200	189,403	195,359	197,548	215,364	217,768	2,404	
Retirement Contribution	512300	177,246	212,401	231,804	260,965	254,219	(6,746)	
Workers' Compensation	512500	148,133	173,736	140,319	143,241	84,420	(58,821)	
Other Employee Benefits	512600	4,423	10,757	7,215	3,722	3,763	41	
Total Personal Services		3,803,632	3,980,240	3,975,161	4,150,688	4,189,727	39,039	1%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	4,575	3,879	4,180	5,000	5,000	-	
Architectural Services	521101	9,425	475	-	-	-	-	
Consulting Services	521103	-	-	-	2,000	2,000	-	
Contract Labor	521105	23,724	12,496	19,861	15,000	5,000	(10,000)	
Health Services	521106	578	408	353	4,000	4,000	-	
Other Professional Services	521108	-	1,818	2,100	-	2,000	2,000	
Banking / Financial Services	521109	6,937	6,240	6,241	7,000	7,000	-	
Security Services	521110	31,968	27,533	23,029	50,000	50,000	-	
Radio Maintenance	522103	1,121	9,661	8,147	6,300	8,500	2,200	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	7,086	10,332	3,340	30,000	20,000	(10,000)	
Ext Repair & Maint Svcs - FF&E	522105	2,012	2,652	4,254	5,000	5,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	4,258	6,730	2,543	5,000	5,000	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Fiber Optic Network	523101	-	620	-	-	-	-	
Landfill Fees	523102	-	5	-	-	-	-	
Refuse Collection/Fees	523104	671	(665)	2,020	1,000	2,000	1,000	
Telephone	523107	3,259	3,068	3,647	4,000	5,000	1,000	
Water	523108	6,639	7,837	7,038	8,000	16,000	8,000	
Appraisal / Record / Abstract	525100	14,850	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	23,901	37,486	7,314	40,000	45,000	5,000	
Other Insurance	525105	202	202	202	-	-	-	
Books,Periodicals,&Subscrip	531103	-	1,642	831	1,000	1,000	-	
Chemical Supplies	531104	900	3	510	-	-	-	
Cleaning/Janitorial Supplies	531105	11,704	7,140	5,054	10,000	6,000	(4,000)	
Computer Supplies	531106	72	-	269	1,000	1,000	-	
Equip/Furniture/Fixtures	531109	9,035	4,000	8,679	20,000	15,000	(5,000)	
Landscaping Materials	531112	-	20	32	-	-	-	
Miscellaneous Supplies	531114	11	-	140	-	-	-	
Office Supplies	531116	6,115	5,137	2,318	6,000	5,000	(1,000)	
Paint Supplies	531117	113	423	57	-	-	-	
Shop Supplies	531119	3,840	3,328	3,709	4,000	4,000	-	
Sign & Signal Supplies	531120	3,352	5,519	925	6,000	3,000	(3,000)	
Uniforms	531123	6,697	5,448	12,284	6,500	7,500	1,000	
Personal Protective Gear	531124	1,879	150	3,235	1,000	2,000	1,000	
Oil	532104	24	-	-	-	-	-	
Other Lubricants	532106	338	24	811	-	-	-	
Bldg&Grds - Parts & Materials	533100	513	2,553	3,123	2,000	3,000	1,000	
F,F&E - Parts & Materials	533101	4,070	2,136	3,055	4,000	4,000	-	
Veh&Roll Stk-Parts & Materials	533102	1,479	1,500	7,657	-	-	-	
Contribution-Other Agency	541106	779,952	826,360	955,386	856,000	890,240	34,240	
Transit Program	541110	310,094	282,313	326,333	90,954	10,000	(80,954)	
Cost of Conferences / Training	542102	4,647	6,985	4,404	8,000	8,000	-	
Dues & Memberships	542103	5,702	5,559	5,520	6,000	6,000	-	
Postage & Freight	542108	3,986	2,907	2,421	4,000	3,000	(1,000)	
Recording/Filing Fees/Permits	542110	-	22	100	-	-	-	
Bad Debt Expense	542114	-	-	6,564	-	-	-	
Total Discretionary		1,295,729	1,293,946	1,447,685	1,208,754	1,150,240	(58,514)	-5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	55,624	41,691	76,329	120,625	123,500	2,875	
City Fleet Services	522108	1,088,840	1,136,575	1,217,913	1,266,536	1,249,348	(17,188)	
Rental of Land & Bldgs	524100	-	-	-	-	3,060	3,060	
City Rental Charges - Fleet	524102	30,004	41,461	48,324	49,401	49,426	25	
Total Non-Discretionary - Fleet & Facilities		1,174,468	1,219,728	1,342,566	1,436,562	1,425,334	(11,228)	-1%
Non-Discretionary Other								
City Accounting Services	521113	79,940	113,202	124,799	120,000	122,400	2,400	
Admin Charges - Cty Mgr depts	521114	137,077	166,679	199,411	237,782	246,990	9,208	
City IT Services	522109	66,736	71,156	68,479	85,466	82,103	(3,363)	
Electricity	523100	84,012	80,820	102,916	79,360	79,360	-	
Natural Gas	523103	23,095	11,681	9,721	19,000	19,000	-	
Liability Insurance	525104	28,401	25,717	25,639	30,525	30,590	65	
Property Insurance	525107	19,711	21,057	18,116	19,513	63,121	43,608	
Vehicle Insurance	525108	114,816	139,142	413,006	291,958	124,539	(167,419)	
Diesel Fuel	532100	697,250	798,753	863,556	812,500	900,000	87,500	
Gasoline	532101	7,795	6,107	6,771	5,000	4,800	(200)	
Total Non-Discretionary Other		1,258,833	1,434,313	1,832,414	1,701,104	1,672,903	(28,201)	-2%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	-	12,385	-	-	-	
Controlled assets	556000	-	-	-	4,995	-	(4,995)	
Total Non-Discret Capital Outlay Expenditures		-	-	12,385	4,995	-	(4,995)	-100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	19,916	-	85,000	123,761	50,000	(73,761)	
Op Transfer Out-Intra	571200	2,132,042	254,540	-	200,500	601,569	401,069	
Total Transfers Out		2,151,958	254,540	85,000	324,261	651,569	327,308	101%
Total Expenditures		9,684,621	8,182,766	8,695,212	8,826,364	9,089,772	263,408	3%
Net Revenues over/(under) Expenditures		1,102,762	796,119	660,898	-	18,266	18,266	

TRANSIT - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	86,417	-	-	183,500	183,500	-	
Total Transfers In		86,417	-	-	183,500	183,500	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		86,417	-	-	183,500	183,500	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Other Debt Principal	561001	86,417	-	-	183,500	183,500	-	
Total Debt Service		86,417	-	-	183,500	183,500	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		86,417	-	-	183,500	183,500	-	0%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

TRANSIT - CONST

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	1,431,658	1,487,191	1,467,999	68,000	1,276,931	1,208,931	
State Capital	422002	(159,920)	-	-	-	-	-	
Total Intergovernmental Grants		1,271,738	1,487,191	1,467,999	68,000	1,276,931	1,208,931	1778%
Charges for Services								
Admin charges - City Mgr Depts	431007	31	-	-	-	-	-	
Total Charges for Services		31	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	592,059	113,681	-	-	-	-	
Operating Transfer In - Intra	483002	728,857	304,609	1	17,000	418,069	401,069	
Total Transfers In		1,320,916	418,290	1	17,000	418,069	401,069	2359%
Proceeds of LT Liabilities								
Proceeds of LT Liab - Other	485000	-	-	366,330	-	-	-	
Total Proceeds of LT Liabilities		-	-	366,330	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	116	43	-	-	-	-	
Capital Contributions	481003	20,946	-	-	-	-	-	
Total Other Revenue		21,062	43	-	-	-	-	0%
Total Revenues		2,613,746	1,905,524	1,834,330	85,000	1,695,000	1,610,000	1894%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Maint Svcs - Infras	522110	26	-	-	-	-	-	
Total Discretionary		26	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	0	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		0	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	1,452,605	1,791,800	1,831,650	85,000	1,695,000	1,610,000	
Total Non-Discret Capital Outlay Expenditures		1,452,605	1,791,800	1,831,650	85,000	1,695,000	1,610,000	1894%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,152	704,751	-	-	-	-	
Op Transfer Out-Intra	571200	678,788	50,069	342	-	-	-	
Total Transfers Out		679,939	754,820	342	-	-	-	0%
Total Expenditures		2,132,571	2,546,620	1,831,992	85,000	1,695,000	1,610,000	1894%
Net Revenues over/(under) Expenditures		481,176	(641,096)	2,338	-	-	-	

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 NE and Edgewood Road, 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 FY2013, 102,493 golf rounds were played at the four City municipal golf courses. In FY 2013, golf rounds were 17% lower than FY 2012 due to poor weather conditions that delayed the start of the golf season and flooding/closing of the Jones golf course for the second time in five years. Jones golf course was closed for 29 days and then the back nine was closed for the remainder of 2013.
- Volunteer hours at the four City golf courses totaled 11,764 hours in FY 2013.

Recent Accomplishments

- Continued to foster partnerships with Junior Optimist Club, key vendors, and local businesses to create alternative revenue sources for operational expenditures during FY 2012 and FY 2013.
- Cedar Rapids Golf Operations continued to increase its player development offerings in FY 2013 through the addition of specialty and advanced group golf lessons. Group golf lessons through this effort achieved an all-time high with very high customer satisfaction ratings.
- Recognition from Trees Forever as a 2013 Partner Award winner.

Future Challenges & Opportunities

- Obtaining necessary resources to improve and maintain golf course assets (CIP needs: Twin Pines well and irrigation upgrade, 3 new clubhouses –Ellis, Twin Pines and Gardner, turf renovation of Gardner and Twin Pines golf courses, parking lot, and cart path maintenance).
- Maintaining rounds and revenues with unpredictable weather patterns.
- Keeping pace with revenues to meet operating budget levels while maintain affordable fees for customers.

Goals, Objectives, Measures

City Goal – Create current and future financial strength				
Department Goal	Maximize golf rounds.			
Department Objective	Increase annual golf rounds by a minimum of 3%.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Total golf rounds	3% annual increase	102,493	123,000	126,690

City Goal – Create current and future financial strength				
Department Goal	Maximize use of cost effective processes to contain golf maintenance expenses.			
Department Objective	Incorporate two operational best practices in to Golf operations to contain annual maintenance costs.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Best practices implemented	2	2	2	2

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	2,999,072	3,493,909	3,573,986	80,077	2.3%
Expenditures					
Personal Services	1,335,868	1,423,865	1,448,257	24,392	
Discretionary	890,975	879,128	905,574	26,446	
Fleet & Facilities	168,334	206,344	215,987	9,643	
Non-Discretionary	557,893	590,478	571,194	(19,284)	
Capital Outlay	11,116	36,072	75,000	38,928	
Debt	331,262	318,559	306,908	(11,651)	
Transfers Out	9,655	-	-	-	
	3,305,104	3,454,446	3,522,920	68,474	2.0%
Net	(306,032)	39,463	51,066	11,603	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
30.68	30.68	0.00	30.68	0.00

Highlight of Budget Changes

Operating Revenues

In FY 2015, fees for season golf passes will increase by 5%. Fee increases are also scheduled for junior golf clinics, Golf Handicap and Information Network (GHIN) handicap services, and women's golf league fees.

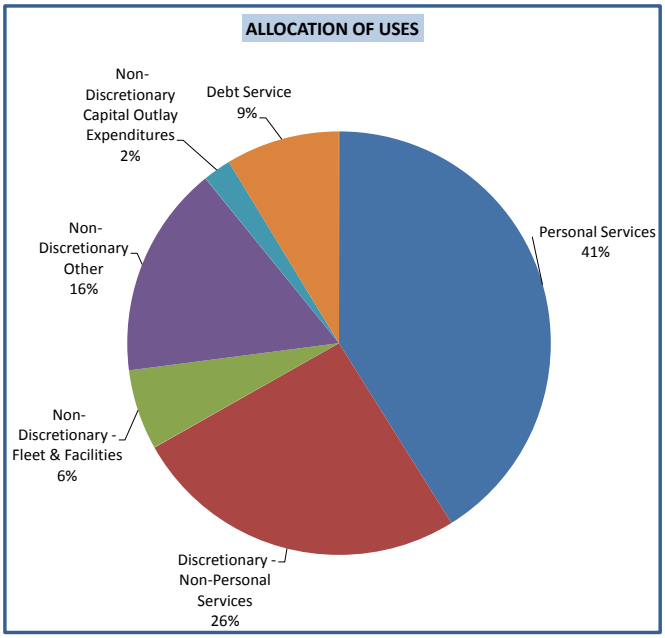
Operating Expenditures

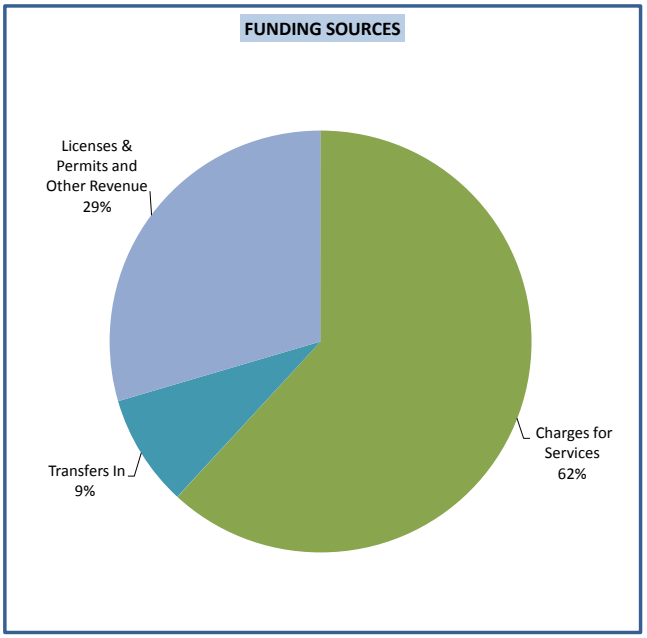
Adjustments were made within the department seasonal category based on department needs with no net effect on the department FTE count.

Discretionary changes included in the budget:

- Increase credit card fees ($14K)
- Increase for lease agreements ($6K)
- Miscellaneous other net operating increases ($6K)

$75K is budgeted for operating capital equipment.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	-	135	-	-	-	-	
Total Licenses & Permits		-	135	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	250	-	2,570	-	-	-	
Vending Sales	431301	6,447	6,857	6,948	-	-	-	
Concession Sales	431302	353,385	425,790	382,475	440,900	452,900	12,000	
Registration Fees	431303	17,616	20,689	19,407	29,000	29,000	-	
Admission Fees	431305	852,020	1,005,230	822,663	1,064,950	1,075,268	10,318	
League Fees	431306	8,143	9,442	11,068	8,850	9,850	1,000	
Tournament Fees	431307	87,199	90,452	92,463	104,000	119,500	15,500	
School Fees	431308	8,610	9,345	9,345	9,900	10,100	200	
Special Fees	431309	5,158	6,197	4,866	3,150	3,150	-	
Pass Fees	431311	422,629	455,911	445,412	495,500	500,500	5,000	
Gift Certificate Sales	431312	1,233	1,128	1,239	-	-	-	
Advertising Income	431314	722	449	1,031	-	4,000	4,000	
Sale of Recycleable	432002	3,836	3,900	3,348	-	6,400	6,400	
Total Charges for Services		1,767,247	2,035,390	1,802,835	2,156,250	2,210,668	54,418	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	372,770	353,945	331,262	318,559	306,908	(11,651)	
Operating Transfer In - Intra	483002	100,341	69,684	4,420	-	-	-	
Total Transfers In		473,111	423,629	335,682	318,559	306,908	(11,651)	-4%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	544,801	516,218	-	-	-	-	
Premiums on Bonds Sold	485005	29,598	33,782	-	-	-	-	
Total Proceeds of LT Liabilities		574,399	550,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	0	-	-	-	
Gain (Loss) on Sale of Invest	451002	5,494	-	(30)	-	-	-	
Other Rental	461002	571,335	687,240	597,472	738,000	762,410	24,410	
Sales Tax Refunds	471000	6,016	(39)	-	-	-	-	
Postage / Handling	471001	39	116	171	-	-	-	
Contributions & Donations	471002	2,769	13,407	4,113	3,000	5,000	2,000	
Sale of Inventory	471003	212,846	266,601	247,063	278,100	289,000	10,900	
Damage Recoveries	471004	204	1,024	-	-	-	-	
Other Miscellaneous Revenue	471005	1,261	1,627	3,123	-	-	-	
Insurance Premiums	471006	-	543	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Cash Over (Under)	471007	257	171	109	-	-	-	
Interest / Div - Proprietary	481000	(646)	(834)	(381)	-	-	-	
Sale of Fixed Assets	482001	65,190	9,461	8,916	-	-	-	
Total Other Revenue		864,763	979,318	860,555	1,019,100	1,056,410	37,310	4%
Total Revenues		3,679,520	3,988,472	2,999,072	3,493,909	3,573,986	80,077	2%
Expenditures								
Personal Services								
Regular Employees	511100	672,725	667,504	666,135	706,992	727,522	20,530	
Temporary/Seasonal Emplyees	511200	289,153	330,258	313,402	340,693	336,593	(4,100)	
Overtime	511300	(327)	13	268	-	-	-	
Other / Special Pays	511400	21,709	7,433	14,304	8,200	10,750	2,550	
Leave Accrual	511500	7,676	(663)	(1,373)	-	-	-	
Group Insurance	512100	182,558	162,983	150,591	157,773	163,273	5,500	
Social Security Contributions	512200	72,924	76,039	74,224	80,778	82,229	1,451	
Retirement Contribution	512300	53,818	82,510	83,666	97,880	95,987	(1,893)	
Unemployment Compensation	512400	35,317	25,021	25,720	-	-	-	
Workers' Compensation	512500	641	1,678	8,606	31,326	31,680	354	
Other Employee Benefits	512600	1,517	(1,845)	324	223	223	-	
Total Personal Services		1,337,709	1,350,931	1,335,868	1,423,865	1,448,257	24,392	2%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	78,817	49,975	45,454	51,000	45,200	(5,800)	
Technical/Engineering Services	521104	560	-	-	-	-	-	
Contract Labor	521105	-	-	-	1,800	1,800	-	
Health Services	521106	476	507	216	-	-	-	
Other Professional Services	521108	2,687	2,406	2,609	1,100	950	(150)	
Banking / Financial Services	521109	79,038	103,148	102,978	80,600	95,000	14,400	
Security Services	521110	2,710	836	613	1,400	1,400	-	
Collection Services	521112	-	-	28	-	-	-	
Computer Hardware	522100	-	169	-	-	-	-	
Computer Software	522101	4,284	4,404	4,404	5,300	5,300	-	
IT Services - External	522102	-	-	204	-	-	-	
Radio Maintenance	522103	-	-	-	150	150	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	16,772	7,782	14,897	14,950	14,350	(600)	
Ext Repair & Maint Svcs - FF&E	522105	1,667	6,830	4,662	3,430	3,630	200	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	143	453	666	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	15,649	-	-	-	-	
Landfill Fees	523102	2,224	1,878	2,087	2,450	2,450	-	
Refuse Collection/Fees	523104	327	-	-	-	-	-	
Telephone	523107	2,408	2,636	3,219	2,025	2,025	-	
Water	523108	23,344	28,048	23,713	23,050	24,250	1,200	
Rental of Equip & Vehicles	524101	86,645	123,348	105,243	94,025	99,994	5,969	
Printing, Binding, & Duplicate	525102	5,894	2,576	4,682	6,900	6,900	-	
Awards & Recognition	531102	-	273	341	-	-	-	
Books,Periodicals,&Subscrip	531103	88	-	821	-	-	-	
Chemical Supplies	531104	51,380	61,545	68,974	63,500	63,500	-	
Cleaning/Janitorial Supplies	531105	3,190	3,815	2,763	3,150	3,150	-	
Computer Supplies	531106	659	-	524	150	150	-	
Concession Supplies	531107	160,575	159,824	200,132	167,484	176,200	8,716	
Equip/Furniture/Fixtures	531109	22,805	20,921	15,282	23,500	21,200	(2,300)	
Photography Supplies	531110	-	-	12	-	-	-	
Landscaping Materials	531112	50,724	62,469	47,319	59,000	55,000	(4,000)	
Cost of Goods Sold	531113	164,492	218,778	148,624	191,889	199,350	7,461	
Miscellaneous Supplies	531114	1	-	-	-	-	-	
Office Supplies	531116	4,154	5,558	4,637	4,000	4,300	300	
Paint Supplies	531117	762	558	1,031	950	950	-	
Program Supplies	531118	14,873	12,105	13,626	9,000	9,900	900	
Shop Supplies	531119	2,417	2,895	8,335	3,125	3,125	-	
Sign & Signal Supplies	531120	313	59	370	250	250	-	
Uniforms	531123	463	-	416	500	450	(50)	
Personal Protective Gear	531124	351	954	1,425	1,100	1,100	-	
LP Gas	532103	8,378	3,807	5,149	6,600	5,800	(800)	
Oil	532104	186	118	167	-	-	-	
Other Lubricants	532106	118	776	531	1,150	1,150	-	
Bldg&Grds - Parts & Materials	533100	6,813	9,437	11,901	11,625	11,925	300	
F,F&E - Parts & Materials	533101	988	1,127	1,758	1,325	1,325	-	
Veh&Roll Stk-Parts & Materials	533102	10,087	22,410	24,328	22,288	23,788	1,500	
Tires & Tubes	533103	124	877	364	1,662	1,662	-	
Grants	541105	-	-	60	-	-	-	
Contribution-Other Agency	541106	4,000	-	-	-	-	-	
Cost of Conferences / Training	542102	7,852	8,779	5,730	7,650	7,250	(400)	
Dues & Memberships	542103	6,090	7,259	5,663	8,150	7,350	(800)	
Licensing Fees	542106	-	175	15	-	-	-	
Miscellaneous Costs	542107	-	1,196	10	-	-	-	
Postage & Freight	542108	553	639	523	600	1,000	400	
Recording/Filing Fees/Permits	542110	1,765	2,685	4,469	2,300	2,300	-	
Total Discretionary		832,195	959,686	890,975	879,128	905,574	26,446	3%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	239	231	1,000	1,000	-	
City Fleet Services	522108	81,264	55,008	75,657	101,504	101,504	-	
Rental of Land & Bldgs	524100	-	-	-	-	11,599	11,599	
City Rental Charges - Fleet	524102	70,975	76,764	92,446	103,840	101,884	(1,956)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Non-Discretionary - Fleet & Facilities		152,239	132,011	168,334	206,344	215,987	9,643	5%
Non-Discretionary Other								
City Accounting Services	521113	108,936	165,976	208,132	176,000	179,520	3,520	
Admin Charges - Cty Mgr depts	521114	81,212	102,323	112,371	135,875	141,137	5,262	
City IT Services	522109	101,839	99,739	93,915	117,911	105,888	(12,023)	
Electricity	523100	49,694	49,347	51,083	49,832	50,000	168	
Natural Gas	523103	5,110	4,231	5,856	5,157	5,065	(92)	
Liability Insurance	525104	10,751	9,559	9,999	6,210	7,429	1,219	
Property Insurance	525107	4,396	4,716	4,066	4,577	5,515	938	
Vehicle Insurance	525108	8,499	8,124	1,691	10,121	4,000	(6,121)	
Diesel Fuel	532100	24,387	34,360	28,957	34,775	32,040	(2,735)	
Gasoline	532101	32,060	51,465	41,824	50,020	40,600	(9,420)	
Total Non-Discretionary Other		426,883	529,841	557,893	590,478	571,194	(19,284)	-3%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	48,335	-	-	28,872	-	(28,872)	
Machinery & Equipment	554000	17,690	51,577	-	-	64,300	64,300	
Controlled assets	556000	4,755	-	11,116	7,200	10,700	3,500	
Total Non-Discret Capital Outlay Expenditures		70,780	51,577	11,116	36,072	75,000	38,928	108%
Debt Service								
Bond Principal	561000	801,852	802,559	249,731	246,379	244,118	(2,261)	
Interest - Bonds	561002	118,384	101,883	81,531	72,179	62,790	(9,389)	
Issuance Costs	561006	4,262	-	-	-	-	-	
Total Debt Service		924,498	904,442	331,262	318,559	306,908	(11,651)	-4%
Transfers Out								
Operating Transfer Out-Inter	571100	594	-	5,236	-	-	-	
Op Transfer Out-Intra	571200	100,341	69,684	4,420	-	-	-	
Total Transfers Out		100,935	69,684	9,655	-	-	-	0%
Total Expenditures		3,845,239	3,998,172	3,305,104	3,454,446	3,522,920	68,474	2%
Net Revenues over/(under) Expenditures		(165,719)	(9,700)	(306,032)	39,463	51,066	11,603	

GOLF - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	-	135	-	-	-	-	
Total Licenses & Permits		-	135	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	250	-	2,570	-	-	-	
Vending Sales	431301	6,447	6,857	6,948	-	-	-	
Concession Sales	431302	353,385	425,790	382,475	440,900	452,900	12,000	
Registration Fees	431303	17,616	20,689	19,407	29,000	29,000	-	
Admission Fees	431305	852,020	1,005,230	822,663	1,064,950	1,075,268	10,318	
League Fees	431306	8,143	9,442	11,068	8,850	9,850	1,000	
Tournament Fees	431307	87,199	90,452	92,463	104,000	119,500	15,500	
School Fees	431308	8,610	9,345	9,345	9,900	10,100	200	
Special Fees	431309	5,158	6,197	4,866	3,150	3,150	-	
Pass Fees	431311	422,629	455,911	445,412	495,500	500,500	5,000	
Gift Certificate Sales	431312	1,233	1,128	1,239	-	-	-	
Advertising Income	431314	722	449	1,031	-	4,000	4,000	
Sale of Recycleable	432002	3,836	3,900	3,348	-	6,400	6,400	
Total Charges for Services		1,767,247	2,035,390	1,802,835	2,156,250	2,210,668	54,418	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,534	-	-	-	-	-	
Operating Transfer In - Intra	483002	7,376	-	-	-	-	-	
Total Transfers In		9,910	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	5,494	-	(30)	-	-	-	
Other Rental	461002	571,335	687,240	597,472	738,000	762,410	24,410	
Sales Tax Refunds	471000	6,016	(39)	-	-	-	-	
Postage / Handling	471001	39	116	171	-	-	-	
Contributions & Donations	471002	2,769	3,407	2,866	3,000	5,000	2,000	
Sale of Inventory	471003	212,846	266,601	247,063	278,100	289,000	10,900	
Damage Recoveries	471004	204	1,024	-	-	-	-	
Other Miscellaneous Revenue	471005	1,261	1,627	3,123	-	-	-	
Insurance Premiums	471006	-	543	-	-	-	-	
Cash Over (Under)	471007	257	171	109	-	-	-	
Interest / Div - Proprietary	481000	(646)	(839)	(381)	-	-	-	
Sale of Fixed Assets	482001	65,190	9,461	8,916	-	-	-	
Total Other Revenue		864,763	969,313	859,309	1,019,100	1,056,410	37,310	4%
Total Revenues		2,641,920	3,004,838	2,662,143	3,175,350	3,267,078	91,728	3%
Expenditures								
Personal Services								
Regular Employees	511100	672,725	667,504	666,135	706,992	727,522	20,530	
Temporary/Seasonal Emplyees	511200	289,153	330,258	313,402	340,693	336,593	(4,100)	
Overtime	511300	(327)	13	268	-	-	-	
Other / Special Pays	511400	21,709	7,433	14,304	8,200	10,750	2,550	
Leave Accrual	511500	7,676	(663)	(1,373)	-	-	-	
Group Insurance	512100	182,558	162,983	150,591	157,773	163,273	5,500	
Social Security Contributions	512200	72,924	76,039	74,224	80,778	82,229	1,451	
Retirement Contribution	512300	53,818	82,510	83,666	97,880	95,987	(1,893)	
Unemployment Compensation	512400	35,317	25,021	25,720	-	-	-	
Workers' Compensation	512500	641	1,678	8,606	31,326	31,680	354	
Other Employee Benefits	512600	1,517	(1,845)	324	223	223	-	
Total Personal Services		1,337,709	1,350,931	1,335,868	1,423,865	1,448,257	24,392	2%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	78,817	49,975	45,454	51,000	45,200	(5,800)	
Technical/Engineering Services	521104	560	-	-	-	-	-	
Contract Labor	521105	-	-	-	1,800	1,800	-	
Health Services	521106	476	507	216	-	-	-	
Other Professional Services	521108	2,687	2,406	2,609	1,100	950	(150)	
Banking / Financial Services	521109	79,038	103,148	102,978	80,600	95,000	14,400	
Security Services	521110	2,710	836	613	1,400	1,400	-	
Collection Services	521112	-	-	28	-	-	-	
Computer Hardware	522100	-	169	-	-	-	-	
Computer Software	522101	4,284	4,404	4,404	5,300	5,300	-	
IT Services - External	522102	-	-	204	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Radio Maintenance	522103	-	-	-	150	150	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	13,595	7,782	14,897	14,950	14,350	(600)	
Ext Repair & Maint Svcs - FF&E	522105	1,667	6,830	4,662	3,430	3,630	200	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	143	453	666	-	-	-	
Landfill Fees	523102	2,224	1,878	2,087	2,450	2,450	-	
Refuse Collection/Fees	523104	327	-	-	-	-	-	
Telephone	523107	2,408	2,636	3,219	2,025	2,025	-	
Water	523108	23,344	28,048	23,713	23,050	24,250	1,200	
Rental of Equip & Vehicles	524101	86,645	123,348	105,243	94,025	99,994	5,969	
Printing, Binding, & Duplicate	525102	5,894	2,576	4,682	6,900	6,900	-	
Awards & Recognition	531102	-	273	341	-	-	-	
Books,Periodicals,&Subscrip	531103	88	-	821	-	-	-	
Chemical Supplies	531104	51,380	61,545	68,974	63,500	63,500	-	
Cleaning/Janitorial Supplies	531105	3,190	3,815	2,763	3,150	3,150	-	
Computer Supplies	531106	659	-	524	150	150	-	
Concession Supplies	531107	160,575	159,824	200,132	167,484	176,200	8,716	
Equip/Furniture/Fixtures	531109	22,805	20,921	15,282	23,500	21,200	(2,300)	
Photography Supplies	531110	-	-	12	-	-	-	
Landscaping Materials	531112	50,304	52,509	47,319	59,000	55,000	(4,000)	
Cost of Goods Sold	531113	164,492	218,778	148,624	191,889	199,350	7,461	
Miscellaneous Supplies	531114	1	-	-	-	-	-	
Office Supplies	531116	4,154	5,558	4,637	4,000	4,300	300	
Paint Supplies	531117	762	558	1,031	950	950	-	
Program Supplies	531118	14,873	12,105	13,626	9,000	9,900	900	
Shop Supplies	531119	2,417	2,895	8,335	3,125	3,125	-	
Sign & Signal Supplies	531120	313	59	370	250	250	-	
Uniforms	531123	463	-	416	500	450	(50)	
Personal Protective Gear	531124	351	954	1,425	1,100	1,100	-	
LP Gas	532103	8,378	3,807	5,149	6,600	5,800	(800)	
Oil	532104	186	118	167	-	-	-	
Other Lubricants	532106	118	776	531	1,150	1,150	-	
Bldg&Grds - Parts & Materials	533100	6,813	9,437	11,901	11,625	11,925	300	
F,F&E - Parts & Materials	533101	988	1,127	1,758	1,325	1,325	-	
Veh&Roll Stk-Parts & Materials	533102	10,087	22,410	24,328	22,288	23,788	1,500	
Tires & Tubes	533103	124	877	364	1,662	1,662	-	
Grants	541105	-	-	60	-	-	-	
Contribution-Other Agency	541106	4,000	-	-	-	-	-	
Cost of Conferences / Training	542102	7,852	8,779	5,730	7,650	7,250	(400)	
Dues & Memberships	542103	6,090	7,259	5,663	8,150	7,350	(800)	
Licensing Fees	542106	-	175	15	-	-	-	
Miscellaneous Costs	542107	-	1,196	10	-	-	-	
Postage & Freight	542108	553	639	523	600	1,000	400	
Recording/Filing Fees/Permits	542110	1,765	2,685	4,469	2,300	2,300	-	
Total Discretionary		828,597	934,077	890,975	879,128	905,574	26,446	3%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	239	231	1,000	1,000	-	
City Fleet Services	522108	81,264	55,008	75,657	101,504	101,504	-	
Rental of Land & Bldgs	524100	-	-	-	-	11,599	11,599	
City Rental Charges - Fleet	524102	70,975	76,764	92,446	103,840	101,884	(1,956)	
Total Non-Discretionary - Fleet & Facilities		152,239	132,011	168,334	206,344	215,987	9,643	5%
Non-Discretionary Other								
City Accounting Services	521113	108,936	165,976	208,132	176,000	179,520	3,520	
Admin Charges - Cty Mgr depts	521114	81,212	102,323	112,371	135,875	141,137	5,262	
City IT Services	522109	101,839	99,739	93,915	117,911	105,888	(12,023)	
Electricity	523100	49,694	49,347	51,083	49,832	50,000	168	
Natural Gas	523103	5,110	4,231	5,856	5,157	5,065	(92)	
Liability Insurance	525104	10,751	9,559	9,999	6,210	7,429	1,219	
Property Insurance	525107	4,396	4,716	4,066	4,577	5,515	938	
Vehicle Insurance	525108	8,499	8,124	1,691	10,121	4,000	(6,121)	
Diesel Fuel	532100	24,387	34,360	28,957	34,775	32,040	(2,735)	
Gasoline	532101	32,060	51,465	41,824	50,020	40,600	(9,420)	
Total Non-Discretionary Other		426,883	529,841	557,893	590,478	571,194	(19,284)	-3%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	17,690	-	-	-	64,300	64,300	
Controlled assets	556000	4,755	-	11,116	7,200	10,700	3,500	
Total Non-Discret Capital Outlay Expenditures		22,445	-	11,116	7,200	75,000	67,800	942%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	594	-	5,236	-	-	-	
Op Transfer Out-Intra	571200	644	497	-	-	-	-	
Total Transfers Out		1,238	497	5,236	-	-	-	0%
Total Expenditures		2,769,111	2,947,356	2,969,422	3,107,015	3,216,012	108,997	4%
Net Revenues over/(under) Expenditures		(127,192)	57,482	(307,279)	68,335	51,066	(17,269)	

GOLF - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	370,236	353,945	331,262	318,559	306,908	(11,651)	
Operating Transfer In - Intra	483002	644	497	-	-	-	-	
Total Transfers In		370,880	354,442	331,262	318,559	306,908	(11,651)	-4%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	524,901	516,218	-	-	-	-	
Premiums on Bonds Sold	485005	29,081	33,782	-	-	-	-	
Total Proceeds of LT Liabilities		553,982	550,000	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		924,862	904,442	331,262	318,559	306,908	(11,651)	-4%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	801,852	802,559	249,731	246,379	244,118	(2,261)	
Interest - Bonds	561002	118,384	101,883	81,531	72,179	62,790	(9,389)	
Issuance Costs	561006	3,868	-	-	-	-	-	
Total Debt Service		924,104	904,442	331,262	318,559	306,908	(11,651)	-4%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		924,104	904,442	331,262	318,559	306,908	(11,651)	-4%
Net Revenues over/(under) Expenditures		758	(0)	-	-	-	-	

GOLF - DEPRECIATION RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	7,376	-	-	-	-	-	
Total Transfers Out		7,376	-	-	-	-	-	0%
Total Expenditures		7,376	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(7,376)	-	-	-	-	-	

GOLF - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	92,321	69,187	4,420	-	-	-	
Total Transfers In		92,321	69,187	4,420	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	19,900	-	-	-	-	-	
Premiums on Bonds Sold	485005	517	-	-	-	-	-	
Total Proceeds of LT Liabilities		20,417	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	-	0	-	-	-	
Contributions & Donations	471002	-	10,000	1,247	-	-	-	
Interest / Div - Proprietary	481000	0	5	0	-	-	-	
Total Other Revenue		0	10,005	1,247	-	-	-	0%
Total Revenues		112,738	79,192	5,667	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	3,177	-	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	15,649	-	-	-	-	
Landscaping Materials	531112	420	9,960	-	-	-	-	
Total Discretionary		3,597	25,609	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	48,335	-	-	28,872	-	(28,872)	
Machinery & Equipment	554000	-	51,577	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		48,335	51,577	-	28,872	-	(28,872)	-100%
Debt Service								
Issuance Costs	561006	394	-	-	-	-	-	
Total Debt Service		394	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	92,321	69,187	4,420	-	-	-	
Total Transfers Out		92,321	69,187	4,420	-	-	-	0%
Total Expenditures		144,648	146,374	4,420	28,872	-	(28,872)	-100%
Net Revenues over/(under) Expenditures		(31,910)	(67,182)	1,247	(28,872)	-	28,872	

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 the treatment plants to ensure that the treatment processes, efficiently and effectively, treat the drinking water.
- The plant **Maintenance** section 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 675 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 the two water treatment plants, distribution system, and the water pollution control facility.

Statistics – *Did you know?*

- The Water Department produces and distributes an average of 36M gallons of water per day to customers.
- Our largest customer consumes an average of 11-12M gallons of water per day.
- Currently, there are 675 miles of water mains ranging in size from 4 to 48 inches in diameter.
- Currently, the Water Department delivers water to over 47K customers.

Recent Accomplishments

- All public water supply compliance requirements were met in calendar year 2012.
- The system has greater resiliency to handle flood/drought with substantial completion of well projects (2013).
- Staff kept the nitrate concentration in Cedar Rapids' drinking water within safe levels through careful and diligent operation of the supply wells, despite record levels of nitrates in the Cedar River in 2013.
- J Avenue chlorine gas handling equipment was upgraded in 2013 and the northwest plant will be upgraded in FY 2014.

Future Challenges & Opportunities

- FY 2014 – FY 2020 significant upgrades to the J Avenue plant are needed. Some critical process areas have piping, structures, and equipment over 80 years old.
- Install equipment to monitor nitrate concentration in real-time to improve well operation management during periods of high nitrate concentrations.
- Nitrate management of our source water or nitrate process treatment will be financially challenging.

Goals, Objectives, Measures

City Goal – Create current and future financial strength				
Department Goal	Increase 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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Reduce remittance processing and collection costs.	10,750	10,877	11,040	11,206

City Goal – Increase neighborhood safety				
Department Goal	Preventative maintenance of water distribution system.			
Department Objective	Perform preventative maintenance on each of 5222 fire hydrants every 5 years and paint each hydrant every 10 years.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Fire hydrants preventative maintenance and painting completed	1,045 maintained, 522 painted per year	1,052 maintained 528 painted	993 maintained 524 painted	1,045 maintained 522 painted

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	57,653,647	57,057,436	57,740,075	682,639	1.2%
Expenditures					
Personal Services	8,462,483	9,404,551	9,775,556	371,006	
Discretionary	4,756,398	5,455,368	5,466,668	11,300	
Fleet & Facilities	486,763	551,818	620,898	69,080	
Non-Discretionary	3,642,069	3,911,753	4,111,996	200,242	
Capital Outlay	7,832,083	14,533,000	13,421,900	(1,111,100)	
Debt	11,716,517	10,559,838	10,813,838	253,999	
Transfers Out	16,200,007	11,131,825	10,956,610	(175,215)	
	53,096,321	55,548,153	55,167,465	(380,688)	-0.7%
Net	4,557,326	1,509,283	2,572,610	1,063,327	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
106.10	106.10	0.00	106.10	0.00

Highlight of Budget Changes

Operating Revenues

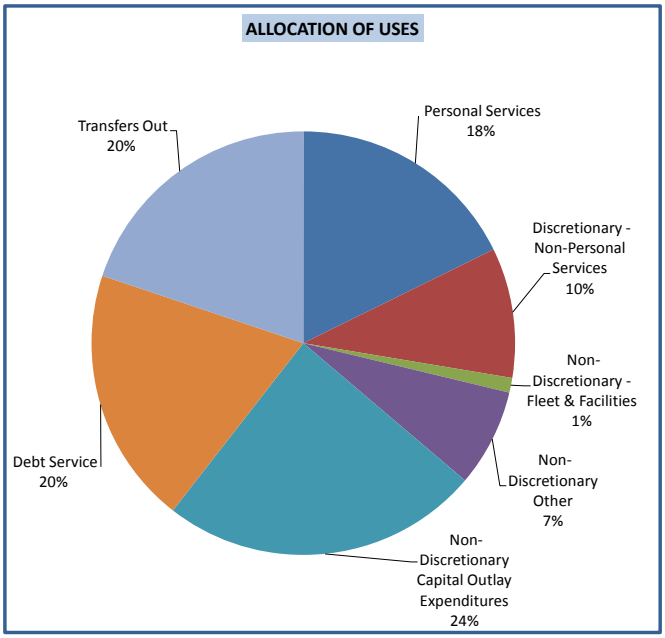
- Charges for services revenue increased due to rate increases ($955K)
  - 2% service charge increase ($196K)
  - 2% steps I, II, and III volumetric rate increase, 1% step IV volumetric rate increase ($759K)

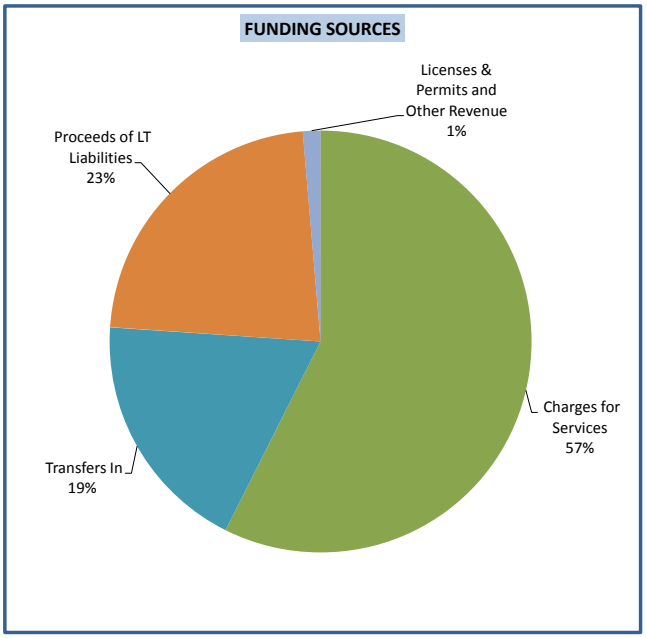
Operating Expenditures

Miscellaneous discretionary increases total $15K. $384K is budgeted for capital equipment which includes monitors to check water nitrate levels. Included in operating expenditures is a transfer out of $10.8M for debt.

Other Changes

Total capital project expenditures are $13M, funded mainly with revenue bonds. The focus in FY 2015 is to maintain existing infrastructure and improve the J Avenue facility.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	5,627	-	-	-	-	-	
State Operating	422001	(1,343)	-	-	-	-	-	
State Capital	422002	-	-	310,550	800,000	-	(800,000)	
Total Intergovernmental Grants		4,284	-	310,550	800,000	-	(800,000)	-100%
Charges for Services								
Laboratory Fees	431003	9,105	10,060	12,181	10,000	11,000	1,000	
Admin charges - City Mgr Depts	431007	1,551,423	1,681,902	1,705,516	1,874,452	1,910,831	36,379	
Other Charges for Services	431010	24,088	42,645	77,615	45,000	70,000	25,000	
Water Revenue - Service Charge	431800	6,029,668	6,489,410	6,794,006	7,029,465	7,225,558	196,093	
Water Revenue - Volumetric	431801	21,227,623	22,915,635	23,369,726	22,470,873	23,230,165	759,292	
Sundry Billing Receipts	431802	104,440	152,013	146,751	150,000	150,000	-	
Turning Water Off & On	431803	398,779	459,267	488,325	400,000	450,000	50,000	
Water Main Extensions	431804	92,673	114,478	93,022	95,000	95,000	-	
Hydroelectric Utility Sales	431805	-	34	-	-	-	-	
Sale of Recycleable	432002	5,792	17,592	30,782	15,000	20,000	5,000	
Total Charges for Services		29,443,591	31,883,035	32,717,924	32,089,790	33,162,555	1,072,765	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	347	-	-	-	-	-	
Operating Transfer In - Intra	483002	22,069,648	15,170,074	15,522,194	11,012,411	10,765,637	(246,774)	
Total Transfers In		22,069,995	15,170,074	15,522,194	11,012,411	10,765,637	(246,774)	-2%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	12,309,588	6,137,734	-	-	-	-	
Revenue Bond Proceeds	485003	6,435,000	5,830,000	7,265,000	12,472,500	13,027,500	555,000	
Premiums on Bonds Sold	485005	784,178	569,973	172,400	-	-	-	
State Revolving Fund Proceeds	485009	843,532	5,000	-	-	-	-	
Total Proceeds of LT Liabilities		20,372,298	12,542,707	7,437,400	12,472,500	13,027,500	555,000	4%
Other Revenue								
Penalties	451001	257,032	331,595	399,583	250,000	300,000	50,000	
Gain (Loss) on Sale of Invest	451002	106,897	-	1,181	-	-	-	
Land Rental	461000	3,414	3,543	3,902	3,415	3,415	-	
Other Rental	461002	27,750	47,250	36,000	36,750	36,750	-	
Sale of Inventory	471003	18,568	8,120	61,873	25,000	25,000	-	
Damage Recoveries	471004	5,806	8,289	7,434	6,000	6,000	-	
Other Miscellaneous Revenue	471005	56,647	55,161	116,627	20,000	20,000	-	
Cash Over (Under)	471007	92	257	(34)	-	-	-	
Interest / Div - Proprietary	481000	71,563	185,210	163,432	30,000	85,000	55,000	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Capital Contributions	481003	176,000	700,807	710,315	176,000	176,000	-	
Build America interest abate	481004	150,153	147,247	138,373	130,570	127,218	(3,352)	
Sale of Fixed Assets	482001	5,438	7,160	26,895	5,000	5,000	-	
Total Other Revenue		879,359	1,494,638	1,665,580	682,735	784,383	101,648	15%
Total Revenues		72,769,526	61,090,454	57,653,647	57,057,436	57,740,075	682,639	1%
Expenditures								
Personal Services								
Regular Employees	511100	5,297,116	5,571,349	5,494,815	5,940,752	6,116,838	176,086	
Temporary/Seasonal Emplyees	511200	464	-	-	-	-	-	
Overtime	511300	297,742	252,011	242,491	301,400	301,400	-	
Other / Special Pays	511400	243,400	226,174	302,868	291,648	235,940	(55,708)	
Leave Accrual	511500	11,122	82,914	(12,952)	-	-	-	
Group Insurance	512100	1,291,444	1,333,461	1,294,004	1,395,907	1,554,239	158,332	
Social Security Contributions	512200	432,482	445,600	448,629	499,835	509,046	9,211	
Retirement Contribution	512300	401,526	485,898	519,683	605,682	594,216	(11,466)	
Unemployment Compensation	512400	34,042	25,411	-	-	-	-	
Workers' Compensation	512500	162,399	164,808	161,229	362,902	456,830	93,928	
Other Employee Benefits	512600	(5,644)	27,659	11,716	6,425	7,047	623	
Total Personal Services		8,166,092	8,615,285	8,462,483	9,404,551	9,775,556	371,006	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	3,960	212	3,293	1,800	1,600	(200)	
Technical/Engineering Services	521104	130,549	171,926	108,219	145,000	145,000	-	
Contract Labor	521105	37,010	32,721	69,358	48,000	48,000	-	
Health Services	521106	2,342	1,631	962	2,900	2,200	(700)	
Legal Services	521107	400	-	-	-	-	-	
Other Professional Services	521108	982,917	898,310	681,471	980,000	745,000	(235,000)	
Banking / Financial Services	521109	106,030	97,263	92,364	90,643	86,018	(4,625)	
Computer Hardware	522100	-	545	3,509	5,000	77,000	72,000	
Computer Software	522101	111,987	134,921	76,709	121,500	128,600	7,100	
IT Services - External	522102	16,734	26,019	37,246	51,500	53,000	1,500	
Radio Maintenance	522103	-	7,563	11,728	9,700	9,800	100	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	156,748	156,307	197,578	342,800	357,000	14,200	
Ext Repair & Maint Svcs - FF&E	522105	75,317	95,084	51,358	78,500	78,500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	1,996	577	786	1,800	1,000	(800)	
Ext Rpr & Maint Svcs - Infras	522110	982,937	268,876	355,171	-	-	-	
Landfill Fees	523102	1,989	427	1,423	1,500	1,000	(500)	
Refuse Collection/Fees	523104	5,166	5,109	4,891	5,200	5,500	300	
Sewer Services	523105	54,127	23,769	21,670	55,500	30,000	(25,500)	
Telephone	523107	41,006	34,075	34,055	44,100	41,300	(2,800)	
Rental of Equip & Vehicles	524101	13,846	51,072	39,899	17,500	32,500	15,000	
Printing, Binding, & Duplicate	525102	39,023	27,489	27,029	32,000	31,800	(200)	
Other Purchased Services	525106	919	868	845	950	950	-	
Books,Periodicals,&Subscrip	531103	1,189	1,734	2,138	3,600	3,250	(350)	
Chemical Supplies	531104	1,764,486	1,712,586	1,666,252	1,803,950	1,804,500	550	
Cleaning/Janitorial Supplies	531105	6,983	6,094	6,926	6,900	8,000	1,100	
Computer Supplies	531106	1,742	-	1,704	3,250	3,000	(250)	
Engineering Supplies	531108	1,479	2,317	999	1,500	1,500	-	
Equip/Furniture/Fixtures	531109	98,055	42,547	33,335	68,000	67,400	(600)	
Photography Supplies	531110	-	-	106	-	500	500	
Lab Supplies	531111	38,459	37,300	40,665	40,000	45,000	5,000	
Cost of Goods Sold	531113	18,568	22,287	47,705	25,000	25,000	-	
Miscellaneous Supplies	531114	353	1,077	6,424	2,750	2,250	(500)	
Office Supplies	531116	21,540	17,230	15,943	21,350	19,350	(2,000)	
Paint Supplies	531117	8,066	8,494	8,389	10,100	9,400	(700)	
Program Supplies	531118	16,861	21,657	15,434	50,000	35,000	(15,000)	
Shop Supplies	531119	37,185	36,940	39,076	34,800	40,000	5,200	
Sign & Signal Supplies	531120	278	430	559	300	400	100	
Meters	531122	142,670	423,892	418,825	492,000	673,250	181,250	
Uniforms	531123	23,106	21,454	21,596	29,750	26,950	(2,800)	
Personal Protective Gear	531124	20,713	12,892	16,283	23,000	24,950	1,950	
Kerosene	532102	267	-	-	200	-	(200)	
LP Gas	532103	160	247	89	225	200	(25)	
Oil	532104	1,048	44	1,223	1,000	800	(200)	
Other Lubricants	532106	4,475	1,928	4,350	4,500	4,500	-	
Bldg&Grds - Parts & Materials	533100	176,866	174,657	150,592	229,500	236,500	7,000	
F,F&E - Parts & Materials	533101	225,472	174,199	156,798	236,000	218,500	(17,500)	
Veh&Roll Stk-Parts & Materials	533102	2,224	7,961	5,335	1,700	1,700	-	
Contribution-Other Agency	541106	-	110,000	(23,801)	-	-	-	
Cost of Conferences / Training	542102	23,572	41,986	17,156	51,000	50,000	(1,000)	
Dues & Memberships	542103	55,135	39,278	70,657	59,400	61,200	1,800	
Settlement	542105	-	75	-	-	-	-	
Licensing Fees	542106	4,874	700	3,980	4,000	5,150	1,150	
Miscellaneous Costs	542107	38,867	47,495	24,310	500	500	-	
Postage & Freight	542108	198,023	160,038	181,487	185,150	194,050	8,900	
Property Tax	542109	520	544	590	550	600	50	
Recording/Filing Fees/Permits	542110	317	1,734	1,683	20,000	18,000	(2,000)	
Travel	542111	1,431	918	24	9,500	9,500	-	
Total Discretionary		5,699,983	5,165,498	4,756,398	5,455,368	5,466,668	11,300	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	43,221	33,633	27,561	56,144	57,000	856	
City Fleet Services	522108	233,329	225,166	213,411	270,761	266,261	(4,500)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Rental of Land & Bldgs	524100	25	25	25	-	-	-	
City Rental Charges - Fleet	524102	133,207	166,567	245,766	224,913	297,637	72,724	
Total Non-Discretionary - Fleet & Facilities		409,781	425,391	486,763	551,818	620,898	69,080	13%
Non-Discretionary Other								
City Accounting Services	521113	186,269	264,192	309,497	280,000	285,600	5,600	
Admin Charges - Cty Mgr depts	521114	675,229	763,779	796,557	900,117	810,556	(89,561)	
City IT Services	522109	232,035	306,753	267,631	332,088	548,374	216,285	
Electricity	523100	1,280,284	1,319,724	1,704,464	1,758,000	1,786,000	28,000	
Natural Gas	523103	73,711	51,141	62,953	108,700	82,700	(26,000)	
Liability Insurance	525104	102,287	92,503	92,503	91,204	96,768	5,564	
Property Insurance	525107	79,180	81,319	71,498	108,183	101,110	(7,073)	
Vehicle Insurance	525108	41,896	48,730	26,176	42,978	71,388	28,410	
Diesel Fuel	532100	156,006	168,691	219,486	180,615	222,000	41,385	
Gasoline	532101	90,326	97,626	91,303	109,868	107,500	(2,368)	
Total Non-Discretionary Other		2,917,222	3,194,458	3,642,069	3,911,753	4,111,996	200,242	5%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	74,989	6,651	-	-	-	-	
Improvements Other than Bldgs	553000	4,590,520	5,258,467	7,746,000	14,393,500	13,037,500	(1,356,000)	
Machinery & Equipment	554000	381,232	41,602	55,676	61,000	370,900	309,900	
Controlled assets	556000	96,950	41,411	30,408	78,500	13,500	(65,000)	
Total Non-Discret Capital Outlay Expenditures		5,143,690	5,348,132	7,832,083	14,533,000	13,421,900	(1,111,100)	-8%
Debt Service								
Bond Principal	561000	18,250,808	11,709,010	6,418,698	5,415,390	5,681,365	265,975	
Other Debt Principal	561001	1,510,000	1,555,000	1,602,000	1,650,000	1,699,000	49,000	
Interest - Bonds	561002	2,626,618	2,550,213	2,456,177	2,496,738	2,485,263	(11,475)	
Interest - Other Debt	561003	1,122,659	1,092,313	1,045,770	997,710	948,210	(49,500)	
Issuance Costs	561006	202,764	160,820	193,873	-	-	-	
Total Debt Service		23,712,850	17,067,356	11,716,517	10,559,838	10,813,838	253,999	2%
Transfers Out								
Operating Transfer Out-Inter	571100	-	180,022	677,813	119,415	190,973	71,559	
Op Transfer Out-Intra	571200	22,069,648	15,170,074	15,522,194	11,012,411	10,765,637	(246,774)	
Total Transfers Out		22,069,648	15,350,096	16,200,007	11,131,825	10,956,610	(175,215)	-2%
Total Expenditures		68,119,266	55,166,216	53,096,321	55,548,153	55,167,465	(380,688)	-1%
Net Revenues over/(under) Expenditures		4,650,260	5,924,238	4,557,326	1,509,283	2,572,610	1,063,327	

WATER - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	(1,343)	-	-	-	-	-	
Total Intergovernmental Grants		(1,343)	-	-	-	-	-	0%
Charges for Services								
Laboratory Fees	431003	9,105	10,060	12,181	10,000	11,000	1,000	
Admin charges - City Mgr Depts	431007	1,551,423	1,681,902	1,705,516	1,874,452	1,910,831	36,379	
Other Charges for Services	431010	24,088	42,645	77,615	45,000	70,000	25,000	
Water Revenue - Service Charge	431800	6,029,668	6,489,410	6,794,006	7,029,465	7,225,558	196,093	
Water Revenue - Volumetric	431801	21,227,623	22,915,635	23,369,726	22,470,873	23,230,165	759,292	
Sundry Billing Receipts	431802	104,440	152,013	146,751	150,000	150,000	-	
Turning Water Off & On	431803	398,779	459,267	488,325	400,000	450,000	50,000	
Water Main Extensions	431804	92,673	114,478	93,022	95,000	95,000	-	
Hydroelectric Utility Sales	431805	-	34	-	-	-	-	
Sale of Recycleable	432002	5,792	17,592	30,782	15,000	20,000	5,000	
Total Charges for Services		29,443,591	31,883,035	32,717,924	32,089,790	33,162,555	1,072,765	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	347	-	-	-	-	-	
Operating Transfer In - Intra	483002	4,991,694	100,000	-	-	-	-	
Total Transfers In		4,992,041	100,000	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	257,032	331,595	399,583	250,000	300,000	50,000	
Gain (Loss) on Sale of Invest	451002	106,897	-	1,181	-	-	-	
Land Rental	461000	3,414	3,543	3,902	3,415	3,415	-	
Other Rental	461002	27,750	47,250	36,000	36,750	36,750	-	
Sale of Inventory	471003	18,568	8,120	61,873	25,000	25,000	-	
Damage Recoveries	471004	5,806	8,289	7,434	6,000	6,000	-	
Other Miscellaneous Revenue	471005	56,647	55,161	115,352	20,000	20,000	-	
Cash Over (Under)	471007	92	257	(34)	-	-	-	
Interest / Div - Proprietary	481000	33,896	183,143	162,382	30,000	85,000	55,000	
Sale of Fixed Assets	482001	5,438	7,160	26,895	5,000	5,000	-	
Total Other Revenue		515,539	644,517	814,567	376,165	481,165	105,000	28%
Total Revenues		34,949,829	32,627,552	33,532,491	32,465,955	33,643,720	1,177,765	4%
Expenditures								
Personal Services								
Regular Employees	511100	5,297,116	5,571,349	5,494,815	5,940,752	6,116,838	176,086	
Temporary/Seasonal Emplyees	511200	464	-	-	-	-	-	
Overtime	511300	297,742	252,011	242,491	301,400	301,400	-	
Other / Special Pays	511400	243,400	226,174	302,868	291,648	235,940	(55,708)	
Leave Accrual	511500	11,122	82,914	(12,952)	-	-	-	
Group Insurance	512100	1,291,444	1,333,461	1,294,004	1,395,907	1,554,239	158,332	
Social Security Contributions	512200	432,482	445,600	448,629	499,835	509,046	9,211	
Retirement Contribution	512300	401,526	485,898	519,683	605,682	594,216	(11,466)	
Unemployment Compensation	512400	34,042	25,411	-	-	-	-	
Workers' Compensation	512500	162,399	164,808	161,229	362,902	456,830	93,928	
Other Employee Benefits	512600	(5,644)	27,659	11,716	6,425	7,047	623	
Total Personal Services		8,166,092	8,615,285	8,462,483	9,404,551	9,775,556	371,006	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	3,960	212	3,293	1,800	1,600	(200)	
Technical/Engineering Services	521104	130,549	171,926	101,951	145,000	145,000	-	
Contract Labor	521105	37,010	32,721	69,358	48,000	48,000	-	
Health Services	521106	2,342	1,631	962	2,900	2,200	(700)	
Legal Services	521107	400	-	-	-	-	-	
Other Professional Services	521108	982,917	898,310	681,471	980,000	745,000	(235,000)	
Banking / Financial Services	521109	7,555	6,228	5,216	7,500	7,000	(500)	
Computer Hardware	522100	-	545	3,509	5,000	77,000	72,000	
Computer Software	522101	111,987	134,921	76,709	121,500	128,600	7,100	
IT Services - External	522102	16,734	26,019	37,246	51,500	53,000	1,500	
Radio Maintenance	522103	-	7,563	11,728	9,700	9,800	100	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	156,748	156,307	197,578	342,800	357,000	14,200	
Ext Repair & Maint Svcs - FF&E	522105	75,317	95,084	51,358	78,500	78,500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	1,996	577	786	1,800	1,000	(800)	
Landfill Fees	523102	1,989	427	1,423	1,500	1,000	(500)	
Refuse Collection/Fees	523104	5,166	5,109	4,891	5,200	5,500	300	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Sewer Services	523105	54,127	23,769	21,670	55,500	30,000	(25,500)	
Telephone	523107	41,006	34,075	34,055	44,100	41,300	(2,800)	
Rental of Equip & Vehicles	524101	13,846	51,072	39,899	17,500	32,500	15,000	
Printing, Binding, & Duplicate	525102	39,023	27,489	27,029	32,000	31,800	(200)	
Other Purchased Services	525106	919	868	845	950	950	-	
Books,Periodicals,&Subscrip	531103	1,189	1,734	2,138	3,600	3,250	(350)	
Chemical Supplies	531104	1,764,486	1,712,428	1,666,252	1,803,950	1,804,500	550	
Cleaning/Janitorial Supplies	531105	6,983	6,094	6,926	6,900	8,000	1,100	
Computer Supplies	531106	1,742	-	1,704	3,250	3,000	(250)	
Engineering Supplies	531108	1,479	2,317	999	1,500	1,500	-	
Equip/Furniture/Fixtures	531109	98,055	42,547	33,335	68,000	67,400	(600)	
Photography Supplies	531110	-	-	106	-	500	500	
Lab Supplies	531111	38,459	37,300	40,665	40,000	45,000	5,000	
Cost of Goods Sold	531113	18,568	22,287	47,705	25,000	25,000	-	
Miscellaneous Supplies	531114	353	1,077	6,424	2,750	2,250	(500)	
Office Supplies	531116	21,540	17,230	15,943	21,350	19,350	(2,000)	
Paint Supplies	531117	8,066	8,494	8,389	10,100	9,400	(700)	
Program Supplies	531118	16,861	21,657	15,434	50,000	35,000	(15,000)	
Shop Supplies	531119	37,185	36,940	39,076	34,800	40,000	5,200	
Sign & Signal Supplies	531120	278	430	559	300	400	100	
Meters	531122	142,670	423,892	418,825	492,000	673,250	181,250	
Uniforms	531123	23,106	21,454	21,596	29,750	26,950	(2,800)	
Personal Protective Gear	531124	20,713	12,892	16,283	23,000	24,950	1,950	
Kerosene	532102	267	-	-	200	-	(200)	
LP Gas	532103	160	247	89	225	200	(25)	
Oil	532104	1,048	44	1,223	1,000	800	(200)	
Other Lubricants	532106	4,475	1,928	4,350	4,500	4,500	-	
Bldg&Grds - Parts & Materials	533100	176,866	174,657	150,592	229,500	236,500	7,000	
F,F&E - Parts & Materials	533101	225,472	174,199	156,798	236,000	218,500	(17,500)	
Veh&Roll Stk-Parts & Materials	533102	2,224	7,961	5,335	1,700	1,700	-	
Cost of Conferences / Training	542102	23,572	41,986	17,156	51,000	50,000	(1,000)	
Dues & Memberships	542103	55,135	39,278	70,657	59,400	61,200	1,800	
Settlement	542105	-	75	-	-	-	-	
Licensing Fees	542106	4,874	700	3,980	4,000	5,150	1,150	
Miscellaneous Costs	542107	38,867	47,495	24,310	500	500	-	
Postage & Freight	542108	198,023	160,038	181,487	185,150	194,050	8,900	
Property Tax	542109	520	544	590	550	600	50	
Recording/Filing Fees/Permits	542110	317	1,734	1,683	20,000	18,000	(2,000)	
Travel	542111	1,431	918	24	9,500	9,500	-	
Total Discretionary		4,618,572	4,695,429	4,331,612	5,372,225	5,387,650	15,425	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	43,221	33,573	27,561	56,144	57,000	856	
City Fleet Services	522108	233,329	225,166	213,411	270,761	266,261	(4,500)	
Rental of Land & Bldgs	524100	25	25	25	-	-	-	
City Rental Charges - Fleet	524102	133,207	166,567	245,766	224,913	297,637	72,724	
Total Non-Discretionary - Fleet & Facilities		409,781	425,331	486,763	551,818	620,898	69,080	13%
Non-Discretionary Other								
City Accounting Services	521113	184,279	264,192	309,497	280,000	285,600	5,600	
Admin Charges - Cty Mgr depts	521114	695,190	763,779	802,825	900,117	810,556	(89,561)	
City IT Services	522109	232,035	306,753	267,631	332,088	548,374	216,285	
Electricity	523100	1,280,284	1,319,724	1,704,464	1,758,000	1,786,000	28,000	
Natural Gas	523103	73,711	51,141	62,953	108,700	82,700	(26,000)	
Liability Insurance	525104	102,287	92,503	92,503	91,204	96,768	5,564	
Property Insurance	525107	79,180	81,319	71,498	108,183	101,110	(7,073)	
Vehicle Insurance	525108	41,896	48,730	26,176	42,978	71,388	28,410	
Diesel Fuel	532100	156,006	168,691	219,486	180,615	222,000	41,385	
Gasoline	532101	90,326	97,626	91,303	109,868	107,500	(2,368)	
Total Non-Discretionary Other		2,935,194	3,194,458	3,648,337	3,911,753	4,111,996	200,242	5%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	6,646	41,602	55,676	61,000	370,900	309,900	
Controlled assets	556000	96,950	41,411	30,408	78,500	13,500	(65,000)	
Total Non-Discret Capital Outlay Expenditures		103,596	83,013	86,084	139,500	384,400	244,900	176%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	180,022	672,088	119,415	190,973	71,559	
Op Transfer Out-Intra	571200	15,188,368	12,317,143	11,971,419	11,012,411	10,765,637	(246,774)	
Total Transfers Out		15,188,368	12,497,165	12,643,508	11,131,825	10,956,610	(175,215)	-2%
Total Expenditures		31,421,603	29,510,681	29,658,788	30,511,672	31,237,110	725,438	2%
Net Revenues over/(under) Expenditures		3,528,226	3,116,871	3,873,704	1,954,283	2,406,610	452,327	

WATER - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	10,939,211	10,917,143	11,964,467	10,512,411	10,765,637	253,226	
Total Transfers In		10,939,211	10,917,143	11,964,467	10,512,411	10,765,637	253,226	2%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	12,309,588	6,137,734	-	-	-	-	
Revenue Bond Proceeds	485003	66,430	447,058	576,000	-	-	-	
Premiums on Bonds Sold	485005	681,991	534,615	172,400	-	-	-	
Total Proceeds of LT Liabilities		13,058,009	7,119,407	748,400	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	-	395	-	-	-	-	
Build America interest abate	481004	150,153	147,247	138,373	130,570	127,218	(3,352)	
Total Other Revenue		150,153	147,642	138,373	130,570	127,218	(3,352)	-3%
Total Revenues		24,147,373	18,184,192	12,851,239	10,642,981	10,892,855	249,874	2%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Banking / Financial Services	521109	98,475	91,035	87,148	83,143	79,018	(4,125)	
Total Discretionary		98,475	91,035	87,148	83,143	79,018	(4,125)	-5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	18,250,808	11,709,010	6,418,698	5,415,390	5,681,365	265,975	
Other Debt Principal	561001	1,510,000	1,555,000	1,602,000	1,650,000	1,699,000	49,000	
Interest - Bonds	561002	2,626,618	2,550,213	2,456,177	2,496,738	2,485,263	(11,475)	
Interest - Other Debt	561003	1,122,659	1,092,313	1,045,770	997,710	948,210	(49,500)	
Issuance Costs	561006	156,619	160,820	193,873	-	-	-	
Total Debt Service		23,666,705	17,067,356	11,716,517	10,559,838	10,813,838	253,999	2%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		23,765,180	17,158,391	11,803,664	10,642,981	10,892,855	249,874	2%
Net Revenues over/(under) Expenditures		382,193	1,025,801	1,047,575	-	-	(0)	

WATER - RETIREMENT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	33,775	-	-	-	-	-	
Total Other Revenue		33,775	-	-	-	-	-	0%
Total Revenues		33,775	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	938,612	-	-	-	-	-	
Total Transfers Out		938,612	-	-	-	-	-	0%
Total Expenditures		938,612	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(904,837)	-	-	-	-	-	

WATER - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	5,627	-	-	-	-	-	
State Capital	422002	-	-	310,550	800,000	-	(800,000)	
Total Intergovernmental Grants		5,627	-	310,550	800,000	-	(800,000)	-100%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	6,138,742	4,152,932	3,557,727	500,000	-	(500,000)	
Total Transfers In		6,138,742	4,152,932	3,557,727	500,000	-	(500,000)	-100%
Proceeds of LT Liabilities								
Revenue Bond Proceeds	485003	6,368,570	5,382,942	6,689,000	12,472,500	13,027,500	555,000	
Premiums on Bonds Sold	485005	102,187	35,358	-	-	-	-	
State Revolving Fund Proceeds	485009	843,532	5,000	-	-	-	-	
Total Proceeds of LT Liabilities		7,314,289	5,423,300	6,689,000	12,472,500	13,027,500	555,000	4%
Other Revenue								
Other Miscellaneous Revenue	471005	-	-	1,275	-	-	-	
Interest / Div - Proprietary	481000	3,892	1,672	1,050	-	-	-	
Capital Contributions	481003	176,000	700,807	710,315	176,000	176,000	-	
Total Other Revenue		179,892	702,479	712,640	176,000	176,000	-	0%
Total Revenues		13,638,549	10,278,711	11,269,917	13,948,500	13,203,500	(745,000)	-5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	-	-	6,268	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	982,937	268,876	355,171	-	-	-	
Chemical Supplies	531104	-	158	-	-	-	-	
Contribution-Other Agency	541106	-	110,000	(23,801)	-	-	-	
Total Discretionary		982,937	379,035	337,638	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	60	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	60	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,990	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(19,962)	-	(6,268)	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		(17,972)	-	(6,268)	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	74,989	6,651	-	-	-	-	
Improvements Other than Bldgs	553000	4,590,520	5,258,467	7,746,000	14,393,500	13,037,500	(1,356,000)	
Machinery & Equipment	554000	374,586	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		5,040,094	5,265,118	7,746,000	14,393,500	13,037,500	(1,356,000)	-9%
Debt Service								
Issuance Costs	561006	46,145	-	-	-	-	-	
Total Debt Service		46,145	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	5,725	-	-	-	
Op Transfer Out-Intra	571200	5,942,667	2,852,932	3,550,775	-	-	-	
Total Transfers Out		5,942,667	2,852,932	3,556,500	-	-	-	0%
Total Expenditures		11,993,871	8,497,144	11,633,869	14,393,500	13,037,500	(1,356,000)	-9%
Net Revenues over/(under) Expenditures		1,644,678	1,781,566	(363,953)	(445,000)	166,000	611,000	

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 (WPC) 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 (DNR)/Environmental Protection Agency (EPA) 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.
- 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 and storm water.
- 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 WPC is 8 feet in diameter.
- WPC produces 150-250+ tons of bio-solids per day or enough to fill 6 to 12 side dump semi-trucks.

Recent Accomplishments

- Water Pollution Control received the Gold Award given by the National Association of Clean Water Agencies in recognition of 100% compliance with all 3,500 discharge limits during 2012.
- Broke ground on flood protection system in 2013.
- Appeals awarded by FEMA during 2012 have generated an additional $674,000 towards WPC flood recovery compensation.
- The department held the 16th annual industrial users meeting on December 5, 2013.

Future Challenges & Opportunities

- Complete FEMA appeals and flood recovery projects while keeping plant in compliance.
- Meeting Sewage Sludge Incinerators Maximum Available Control Technology standards by March 2016 will require significant capital improvements.
- Additional regulatory changes by the Environmental Protection Agency or Department of Natural Resources for nutrient discharge limits or bio-solids disposal would also require significant investment.
- Projection of future industrial revenues and loading continues to be a challenge.

Goals, Objectives, Measures

City Goal – Complete flood recovery projects				
Department Goal	Successful completion of obligated FEMA projects.			
Department Objective	Return WPC to pre-disaster design capacity in all impacted areas.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Project completion and project worksheet closeout	Project completion and closeout	Work began on Package II and III, Flood Protection Berm and Pump Station and Plant Return Flow Pump Station	Complete Package II and III, begin closeout process, closeout Short Term Bio-solids reduction project	Complete Flood Protection Berm and Pump Stations, begin closeout process

City Goal – Create current and future financial strength				
Department Goal	NPDES (National Pollutant Discharge Elimination System) permit compliance.			
Department Objective	100% permit compliance.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
NPDES permit limits	100% compliance (0 violations)	99.5% compliance (18 violations)	99.9% compliance (4 violations)	100% compliance (0 violations)

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	52,285,256	47,652,471	52,527,620	4,875,149	10.2%
Expenditures					
Personal Services	7,305,369	8,058,618	8,304,299	245,681	
Discretionary	6,426,005	6,326,463	6,554,888	228,425	
Fleet & Facilities	276,348	315,229	336,712	21,483	
Non-Discretionary	5,347,794	5,125,931	5,595,900	469,969	
Capital Outlay	6,011,293	11,081,000	11,881,000	800,000	
Debt	7,420,486	7,606,825	8,014,689	407,864	
Transfers Out	28,940,435	10,558,596	9,672,281	(886,315)	
	61,727,730	49,072,662	50,359,769	1,287,107	2.6%
Net	(9,442,474)	(1,420,192)	2,167,851	3,588,043	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
86.40	87.40	0.00	87.40	1.00

Highlight of Budget Changes

Operating Revenues

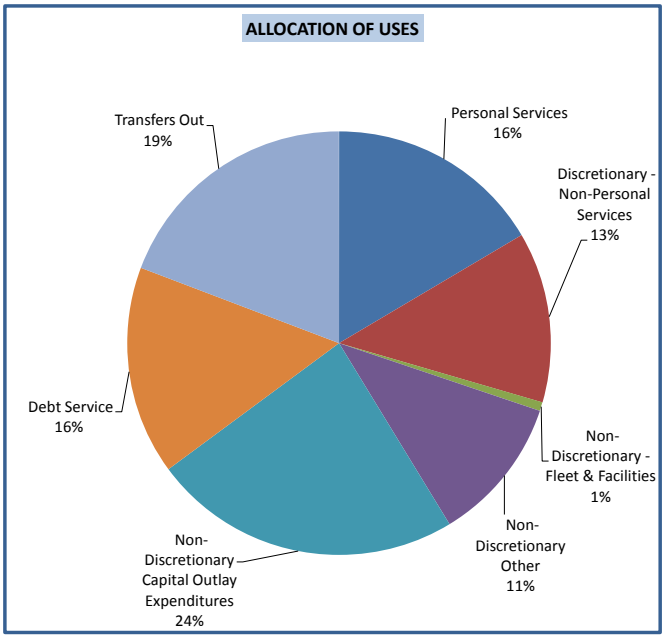
- 2% daily fee increase in sewer service charge from $.3914 to $.3993 per day ($122K)
- 2.5% volumetric fee increase from $1.5965 to $1.6364 ($144K)
- 2% industrial rate increase ($299K)
- 2% contributing cities rate increase ($92K); 2% hauler waste increase ($10K)
- Decrease in revenue to Sanitary Sewer Department ($161K) and increase in interest revenue ($77K)

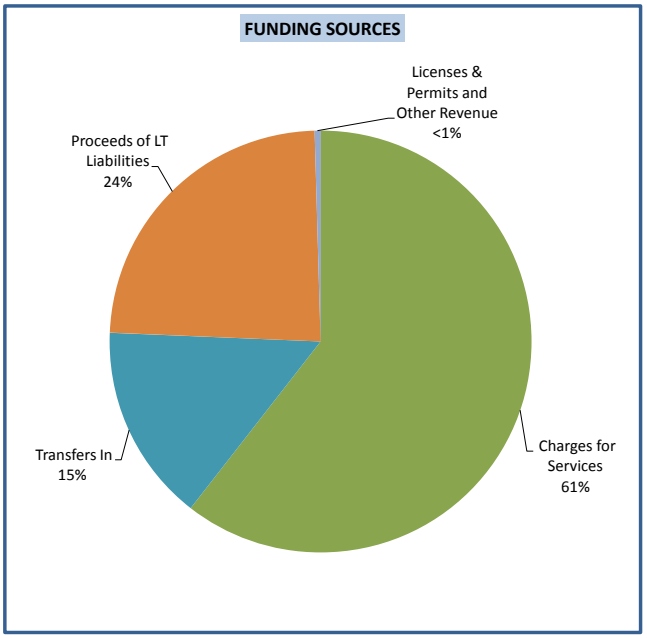
Operating Expenditures

Includes adding 1 FTE Utilities Process Engineer for process study and optimization at the water and water pollution control treatment plants to be funded from utility user fees. Discretionary changes included in the budget is an increase for ash lagoon clean out ($365K) and other miscellaneous net decreases ($136K). $311K is budgeted for capital equipment. Included in operating expenditures is a transfer out of $8.7M for debt ($7.9M), subsidized support for the Solid Waste Department to minimize rate increase requirements ($250K), and economic development ($500K). Before the transfer for economic development is made, the City will verify surplus definitions are met.

Other Changes

Total capital project expenditures are $12.5M of which $975K will be transferred to the flood fund as a match for the WPC flood wall. The focus in FY 2015 is to maintain existing infrastructure. Revenue bonds of $12.1M will fund the majority of the expenses.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	1,877,780	975,623	101,436	-	-	-	
State Operating	422001	(945)	-	-	-	-	-	
Total Intergovernmental Grants		1,876,835	975,623	101,436	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	1,135,404	517,277	530,025	537,889	534,494	(3,395)	
Vending Sales	431301	-	-	75	-	-	-	
Waste Water - Service Charge	431700	5,647,106	5,808,696	6,210,684	6,286,790	6,408,772	121,982	
Waste Water - Volumetric	431701	6,145,537	5,686,111	5,839,886	6,136,946	6,281,241	144,295	
Special Waste Water Revenue	431702	23,004,233	24,410,163	22,057,971	22,500,000	22,799,350	299,350	
Contractual-Waste Wtr Trmnt	431703	2,594,838	2,611,795	2,941,593	2,987,000	3,079,644	92,644	
Hauler - Septic Waste	431705	224,898	204,279	348,893	215,000	225,000	10,000	
Waste Sludge	431706	35,585	128	-	35,000	35,000	-	
Outside Ser Area Indstry Waste	431707	50,105	20,498	16,207	45,000	45,000	-	
Shared WPC & Sewer revenue	431708	(7,550,329)	(7,548,536)	(7,548,536)	(7,774,992)	(7,614,008)	160,984	
Sale of Recycleable	432002	18,182	3,215	6,360	3,000	3,500	500	
Storm Sewer Transportation Fee	432401	2,332	-	-	-	-	-	
Total Charges for Services		31,307,892	31,713,626	30,403,159	30,971,633	31,797,993	826,360	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	11,540	13,239	89,168	-	-	-	
Operating Transfer In - Intra	483002	30,592,702	20,635,552	15,576,538	7,537,792	7,947,281	409,489	
Total Transfers In		30,604,243	20,648,790	15,665,705	7,537,792	7,947,281	409,489	5%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	4,862,870	-	-	-	-	-	
Revenue Bond Proceeds	485003	-	-	3,808,000	8,080,000	12,145,000	4,065,000	
Premiums on Bonds Sold	485005	269,419	-	90,747	-	-	-	
State Revolving Fund Proceeds	485009	322,144	2,366,546	1,546,311	900,000	400,000	(500,000)	
Total Proceeds of LT Liabilities		5,454,433	2,366,546	5,445,058	8,980,000	12,545,000	3,565,000	40%
Other Revenue								
Interest/Div - Nonproprietary	451000	(17)	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	123,205	-	1,703	-	-	-	
Land Rental	461000	12,287	21,596	28,324	7,500	7,500	-	
Damage Recoveries	471004	-	515	445,424	-	-	-	
Other Miscellaneous Revenue	471005	-	2,147	1,810	-	-	-	
Interest / Div - Proprietary	481000	57,060	56,953	49,646	50,000	127,000	77,000	
Build America interest abate	481004	121,558	68,045	111,580	105,546	102,845	(2,700)	
Sale of Fixed Assets	482001	8,185	18,030	31,411	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Other Revenue		322,278	167,285	669,897	163,046	237,345	74,300	46%
Total Revenues		69,565,679	55,871,871	52,285,256	47,652,471	52,527,620	4,875,149	10%
Expenditures								
Personal Services								
Regular Employees	511100	4,515,853	4,681,548	4,719,695	5,134,052	5,231,200	97,148	
Temporary/Seasonal Emplyees	511200	12,442	10,835	4,359	85,849	67,892	(17,957)	
Overtime	511300	212,367	193,740	195,588	210,000	210,000	-	
Other / Special Pays	511400	161,888	154,581	172,682	201,480	170,840	(30,640)	
Leave Accrual	511500	4,692	28,995	(291)	-	-	-	
Group Insurance	512100	1,126,027	1,127,002	1,104,679	1,160,348	1,331,009	170,661	
Social Security Contributions	512200	360,796	369,407	376,395	428,471	433,871	5,400	
Retirement Contribution	512300	337,147	402,619	438,924	522,033	507,217	(14,816)	
Unemployment Compensation	512400	1,321	9,776	-	-	-	-	
Workers' Compensation	512500	193,511	195,813	281,994	311,075	346,868	35,793	
Other Employee Benefits	512600	9,157	18,105	11,343	5,310	5,402	92	
Total Personal Services		6,935,202	7,192,420	7,305,369	8,058,618	8,304,299	245,681	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,935	18,600	16,809	19,000	19,000	-	
Consulting Services	521103	-	3,000	28	-	-	-	
Technical/Engineering Services	521104	60,372	36,201	66,415	102,000	95,000	(7,000)	
Contract Labor	521105	3,105	11,024	33,613	15,500	15,500	-	
Health Services	521106	3,459	2,311	2,705	4,500	4,500	-	
Legal Services	521107	11,825	47,896	2,655	35,000	35,000	-	
Other Professional Services	521108	1,008,368	451,380	389,738	385,000	750,000	365,000	
Banking / Financial Services	521109	32,844	43,757	42,269	43,513	40,438	(3,075)	
Security Services	521110	-	110	7,599	-	8,000	8,000	
Computer Hardware	522100	7,225	954	85	36,000	36,000	-	
Computer Software	522101	64,266	29,430	38,674	58,500	66,500	8,000	
IT Services - External	522102	781	4,847	662	5,500	5,500	-	
Radio Maintenance	522103	-	1,638	3,456	7,000	3,500	(3,500)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	468,383	443,155	667,118	361,300	411,300	50,000	
Ext Repair & Maint Svcs - FF&E	522105	97,306	252,507	195,361	491,000	391,000	(100,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	6,064	12,483	974	10,000	6,000	(4,000)	
Ext Rpr & Maint Svcs - Infras	522110	139,956	177,058	594,071	-	-	-	
Landfill Fees	523102	89,055	18,700	24,587	64,000	34,000	(30,000)	
Refuse Collection/Fees	523104	6,642	480	939	10,000	10,000	-	
Telephone	523107	32,481	28,217	27,913	30,500	30,500	-	
Water	523108	360,863	244,717	261,240	250,000	262,000	12,000	
Rental of Equip & Vehicles	524101	46,109	21,939	36,108	26,250	26,250	-	
Printing, Binding, & Duplicate	525102	6,897	5,163	8,392	5,500	5,500	-	
Animal Supplies	531101	-	-	91,310	-	-	-	
Awards & Recognition	531102	215	198	49	450	450	-	
Books,Periodicals,&Subscrip	531103	5,593	4,991	5,067	9,200	9,200	-	
Chemical Supplies	531104	2,388,176	2,568,290	2,021,992	2,435,000	2,325,000	(110,000)	
Cleaning/Janitorial Supplies	531105	329	1,259	822	3,000	3,000	-	
Computer Supplies	531106	672	487	291	7,500	5,000	(2,500)	
Equip/Furniture/Fixtures	531109	22,073	29,211	40,287	35,500	35,500	-	
Photography Supplies	531110	-	-	300	1,000	1,000	-	
Lab Supplies	531111	42,553	43,633	38,111	51,000	51,000	-	
Landscaping Materials	531112	244	-	2,191	3,000	3,000	-	
Miscellaneous Supplies	531114	467	1,091	854	3,000	3,000	-	
Office Supplies	531116	9,352	7,796	8,898	12,100	12,100	-	
Paint Supplies	531117	102	412	287	1,000	1,000	-	
Program Supplies	531118	-	-	40	-	2,000	2,000	
Shop Supplies	531119	149,092	226,462	231,757	155,500	230,500	75,000	
Sign & Signal Supplies	531120	763	2,068	1,153	3,000	3,000	-	
Meters	531122	93,332	146,327	99,494	95,000	95,000	-	
Uniforms	531123	31,471	27,271	25,236	32,500	32,500	-	
Personal Protective Gear	531124	29,579	29,902	16,806	34,000	26,000	(8,000)	
Kerosene	532102	238	114	-	-	-	-	
LP Gas	532103	2,537	2,386	1,251	5,000	5,000	-	
Oil	532104	25,516	29,334	26,159	25,000	25,000	-	
Other Lubricants	532106	860	411	852	2,000	2,000	-	
Bldg&Grds - Parts & Materials	533100	8,277	66,676	5,995	26,500	16,500	(10,000)	
F,F&E - Parts & Materials	533101	1,005,317	1,095,784	1,189,086	1,101,000	1,101,000	-	
Veh&Roll Stk-Parts & Materials	533102	5,796	6,098	3,657	6,000	6,000	-	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Contribution-Other Agency	541106	67,423	141,047	4,270	140,000	140,000	-	
Closure/PostClosure Ldfll Exp	542101	10,241	3,643	(7,395)	3,000	3,000	-	
Cost of Conferences / Training	542102	44,059	52,934	48,805	83,500	68,500	(15,000)	
Dues & Memberships	542103	37,282	38,821	37,847	46,000	46,000	-	
Settlement	542105	-	-	9,400	-	-	-	
Licensing Fees	542106	525	-	60	1,000	1,000	-	
Miscellaneous Costs	542107	25,965	8,398	21,922	12,000	12,000	-	
Postage & Freight	542108	7,110	8,997	9,759	9,250	9,250	-	
Property Tax	542109	-	-	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	11,238	9,950	22,143	21,900	23,400	1,500	
Travel	542111	315	11	1,110	500	500	-	
Bad Debt Expense	542114	-	0	44,726	-	-	-	
Total Discretionary		6,474,646	6,409,571	6,426,005	6,326,463	6,554,888	228,425	4%
Non-Discretionary - Fleet & Facilities								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
City Facility Mtnc Services	522107	88,358	141,875	120,381	123,886	125,200	1,314	
City Fleet Services	522108	84,957	75,559	74,203	112,704	112,704	-	
Rental of Land & Bldgs	524100	-	-	245	-	-	-	
City Rental Charges - Fleet	524102	32,237	45,437	81,519	78,639	98,808	20,169	
Total Non-Discretionary - Fleet & Facilities		205,552	262,871	276,348	315,229	336,712	21,483	7%
Non-Discretionary Other								
City Accounting Services	521113	172,645	215,043	239,634	228,000	232,560	4,560	
Admin Charges - Cty Mgr depts	521114	1,221,998	1,184,650	1,235,758	1,362,327	1,392,235	29,908	
City IT Services	522109	207,308	210,938	204,186	249,922	284,660	34,738	
Electricity	523100	2,442,464	2,160,839	2,207,888	2,250,000	2,325,000	75,000	
Natural Gas	523103	717,019	848,356	1,140,098	700,000	900,000	200,000	
Liability Insurance	525104	42,941	38,086	38,086	60,297	61,928	1,631	
Property Insurance	525107	172,911	181,373	167,345	191,959	315,700	123,741	
Vehicle Insurance	525108	9,392	11,028	8,751	15,626	15,256	(370)	
Diesel Fuel	532100	20,148	27,948	70,961	28,000	33,048	5,048	
Gasoline	532101	32,965	38,526	35,088	39,800	35,513	(4,287)	
Total Non-Discretionary Other		5,039,791	4,916,787	5,347,794	5,125,931	5,595,900	469,969	9%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	3,078	-	-	-	1,000,000	1,000,000	
Buildings	552000	966	-	-	-	-	-	
Improvements Other than Bldgs	553000	4,892,946	7,827,825	5,919,080	10,780,000	10,570,000	(210,000)	
Machinery & Equipment	554000	113,395	409,382	88,488	301,000	311,000	10,000	
Controlled assets	556000	12,795	1,779	3,725	-	-	-	
Total Non-Discret Capital Outlay Expenditures		5,023,180	8,238,986	6,011,293	11,081,000	11,881,000	800,000	7%
Debt Service								
Bond Principal	561000	10,235,765	4,424,446	4,441,350	4,464,556	4,784,069	319,513	
Other Debt Principal	561001	418,000	403,000	416,000	639,000	653,000	14,000	
Interest - Bonds	561002	2,483,664	2,262,882	2,100,849	2,065,119	2,152,370	87,251	
Interest - Other Debt	561003	279,881	303,688	357,891	438,150	425,250	(12,900)	
Issuance Costs	561006	106,688	-	104,396	-	-	-	
Total Debt Service		13,523,999	7,394,016	7,420,486	7,606,825	8,014,689	407,864	5%
Transfers Out								
Operating Transfer Out-Inter	571100	-	1,141,899	13,363,897	3,020,804	1,725,000	(1,295,804)	
Op Transfer Out-Intra	571200	30,592,702	20,635,552	15,576,538	7,537,792	7,947,281	409,489	
Total Transfers Out		30,592,702	21,777,451	28,940,435	10,558,596	9,672,281	(886,315)	-8%
Total Expenditures		67,795,072	56,192,101	61,727,730	49,072,662	50,359,769	1,287,107	3%
Net Revenues over/(under) Expenditures		1,770,607	(320,230)	(9,442,474)	(1,420,192)	2,167,851	3,588,043	

WPC - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	(945)	-	-	-	-	-	
Total Intergovernmental Grants		(945)	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	1,135,134	517,277	530,025	537,889	534,494	(3,395)	
Vending Sales	431301	-	-	75	-	-	-	
Waste Water - Service Charge	431700	5,647,106	5,808,696	6,210,684	6,286,790	6,408,772	121,982	
Waste Water - Volumetric	431701	6,145,537	5,686,111	5,839,886	6,136,946	6,281,241	144,295	
Special Waste Water Revenue	431702	23,004,233	24,410,163	22,057,971	22,500,000	22,799,350	299,350	
Contractual-Waste Wtr Trmnt	431703	2,594,838	2,611,795	2,941,593	2,987,000	3,079,644	92,644	
Hauler - Septic Waste	431705	224,898	204,279	348,893	215,000	225,000	10,000	
Waste Sludge	431706	35,585	128	-	35,000	35,000	-	
Outside Ser Area Indstry Waste	431707	50,105	20,498	16,207	45,000	45,000	-	
Shared WPC & Sewer revenue	431708	(7,550,329)	(7,548,536)	(7,548,536)	(7,774,992)	(7,614,008)	160,984	
Sale of Recycleable	432002	18,182	3,215	6,360	3,000	3,500	500	
Storm Sewer Transportation Fee	432401	2,332	-	-	-	-	-	
Total Charges for Services		31,307,622	31,713,626	30,403,159	30,971,633	31,797,993	826,360	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	11,246	13,239	89,168	-	-	-	
Operating Transfer In - Intra	483002	1,380,124	11,246	-	-	-	-	
Total Transfers In		1,391,370	24,485	89,168	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(17)	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	123,205	-	1,703	-	-	-	
Land Rental	461000	12,287	21,596	28,324	7,500	7,500	-	
Damage Recoveries	471004	-	515	445,424	-	-	-	
Other Miscellaneous Revenue	471005	-	2,147	1,810	-	-	-	
Interest / Div - Proprietary	481000	48,559	53,802	49,052	50,000	127,000	77,000	
Sale of Fixed Assets	482001	8,185	18,030	31,411	-	-	-	
Total Other Revenue		192,219	96,090	557,724	57,500	134,500	77,000	134%
Total Revenues		32,890,266	31,834,201	31,050,050	31,029,133	31,932,493	903,360	3%
Expenditures								
Personal Services								
Regular Employees	511100	4,515,853	4,681,548	4,719,695	5,134,052	5,231,200	97,148	
Temporary/Seasonal Emplyees	511200	12,442	10,835	4,359	85,849	67,892	(17,957)	
Overtime	511300	212,367	193,740	195,588	210,000	210,000	-	
Other / Special Pays	511400	161,888	154,581	172,682	201,480	170,840	(30,640)	
Leave Accrual	511500	4,692	28,995	(291)	-	-	-	
Group Insurance	512100	1,126,027	1,127,002	1,104,679	1,160,348	1,331,009	170,661	
Social Security Contributions	512200	360,796	369,407	376,395	428,471	433,871	5,400	
Retirement Contribution	512300	337,147	402,619	438,924	522,033	507,217	(14,816)	
Unemployment Compensation	512400	1,321	9,776	-	-	-	-	
Workers' Compensation	512500	193,511	195,813	281,994	311,075	346,868	35,793	
Other Employee Benefits	512600	9,157	18,105	11,343	5,310	5,402	92	
Total Personal Services		6,935,202	7,192,420	7,305,369	8,058,618	8,304,299	245,681	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,935	18,490	16,706	19,000	19,000	-	
Consulting Services	521103	-	3,000	-	-	-	-	
Technical/Engineering Services	521104	60,372	36,201	66,415	102,000	95,000	(7,000)	
Contract Labor	521105	3,105	11,024	33,613	15,500	15,500	-	
Health Services	521106	3,459	2,311	2,705	4,500	4,500	-	
Legal Services	521107	11,825	47,896	2,655	35,000	35,000	-	
Other Professional Services	521108	1,008,368	451,380	386,668	385,000	750,000	365,000	
Banking / Financial Services	521109	5,594	5,197	4,717	7,000	5,000	(2,000)	
Security Services	521110	-	110	7,599	-	8,000	8,000	
Computer Hardware	522100	7,225	954	85	36,000	36,000	-	
Computer Software	522101	64,266	29,430	38,674	58,500	66,500	8,000	
IT Services - External	522102	781	4,847	662	5,500	5,500	-	
Radio Maintenance	522103	-	1,638	3,456	7,000	3,500	(3,500)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	468,383	443,155	667,118	361,300	411,300	50,000	
Ext Repair & Maint Svcs - FF&E	522105	97,306	252,507	195,361	491,000	391,000	(100,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	6,064	12,483	974	10,000	6,000	(4,000)	
Landfill Fees	523102	89,055	18,700	24,587	64,000	34,000	(30,000)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Refuse Collection/Fees	523104	6,642	480	939	10,000	10,000	-	
Telephone	523107	32,481	28,217	27,913	30,500	30,500	-	
Water	523108	360,863	244,717	250,021	250,000	262,000	12,000	
Rental of Equip & Vehicles	524101	46,109	21,939	33,893	26,250	26,250	-	
Printing, Binding, & Duplicate	525102	6,897	5,163	8,392	5,500	5,500	-	
Animal Supplies	531101	-	-	91,310	-	-	-	
Awards & Recognition	531102	215	198	49	450	450	-	
Books,Periodicals,&Subscrip	531103	5,593	4,991	5,067	9,200	9,200	-	
Chemical Supplies	531104	2,388,176	2,568,290	2,021,992	2,435,000	2,325,000	(110,000)	
Cleaning/Janitorial Supplies	531105	329	1,259	822	3,000	3,000	-	
Computer Supplies	531106	672	487	291	7,500	5,000	(2,500)	
Equip/Furniture/Fixtures	531109	22,073	29,211	40,287	35,500	35,500	-	
Photography Supplies	531110	-	-	300	1,000	1,000	-	
Lab Supplies	531111	42,553	42,956	36,704	51,000	51,000	-	
Landscaping Materials	531112	244	-	2,191	3,000	3,000	-	
Miscellaneous Supplies	531114	467	1,091	854	3,000	3,000	-	
Office Supplies	531116	9,352	7,796	8,898	12,100	12,100	-	
Paint Supplies	531117	102	412	287	1,000	1,000	-	
Program Supplies	531118	-	-	40	-	2,000	2,000	
Shop Supplies	531119	149,092	226,462	231,700	155,500	230,500	75,000	
Sign & Signal Supplies	531120	763	2,068	1,153	3,000	3,000	-	
Meters	531122	93,332	146,327	99,494	95,000	95,000	-	
Uniforms	531123	31,471	27,271	25,236	32,500	32,500	-	
Personal Protective Gear	531124	29,579	29,902	16,806	34,000	26,000	(8,000)	
Kerosene	532102	238	114	-	-	-	-	
LP Gas	532103	2,537	2,386	1,251	5,000	5,000	-	
Oil	532104	25,516	29,334	26,159	25,000	25,000	-	
Other Lubricants	532106	860	411	852	2,000	2,000	-	
Bldg&Grds - Parts & Materials	533100	8,277	66,676	5,995	26,500	16,500	(10,000)	
F,F&E - Parts & Materials	533101	1,005,317	1,095,784	1,189,086	1,101,000	1,101,000	-	
Veh&Roll Stk-Parts & Materials	533102	5,796	6,098	3,657	6,000	6,000	-	
Tires & Tubes	533103	-	-	-	1,000	1,000	-	
Contribution-Other Agency	541106	67,423	141,047	4,270	140,000	140,000	-	
Closure/PostClosure Ldfll Exp	542101	10,241	3,643	(7,395)	3,000	3,000	-	
Cost of Conferences / Training	542102	44,059	52,934	48,805	83,500	68,500	(15,000)	
Dues & Memberships	542103	37,282	38,821	37,847	46,000	46,000	-	
Settlement	542105	-	-	9,400	-	-	-	
Licensing Fees	542106	525	-	60	1,000	1,000	-	
Miscellaneous Costs	542107	25,965	8,421	21,922	12,000	12,000	-	
Postage & Freight	542108	7,110	8,997	9,572	9,250	9,250	-	
Property Tax	542109	-	-	-	1,000	1,000	-	
Recording/Filing Fees/Permits	542110	11,238	9,850	22,143	21,900	23,400	1,500	
Travel	542111	315	11	1,110	500	500	-	
Bad Debt Expense	542114	-	0	44,726	-	-	-	
Total Discretionary		6,307,440	6,193,087	5,776,095	6,289,950	6,519,450	229,500	4%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	88,358	141,875	120,381	123,886	125,200	1,314	
City Fleet Services	522108	84,957	75,559	74,203	112,704	112,704	-	
Rental of Land & Bldgs	524100	-	-	245	-	-	-	
City Rental Charges - Fleet	524102	32,237	45,437	81,519	78,639	98,808	20,169	
Total Non-Discretionary - Fleet & Facilities		205,552	262,871	276,348	315,229	336,712	21,483	7%
Non-Discretionary Other								
City Accounting Services	521113	170,720	215,043	243,141	228,000	232,560	4,560	
Admin Charges - Cty Mgr depts	521114	1,221,909	1,184,650	1,235,758	1,362,327	1,392,235	29,908	
City IT Services	522109	207,308	210,938	204,186	249,922	284,660	34,738	
Electricity	523100	2,442,464	2,160,839	2,207,888	2,250,000	2,325,000	75,000	
Natural Gas	523103	717,019	848,356	1,140,098	700,000	900,000	200,000	
Liability Insurance	525104	42,941	38,086	38,086	60,297	61,928	1,631	
Property Insurance	525107	172,911	181,373	167,345	191,959	315,700	123,741	
Vehicle Insurance	525108	9,392	11,028	8,751	15,626	15,256	(370)	
Diesel Fuel	532100	20,148	27,948	70,961	28,000	33,048	5,048	
Gasoline	532101	32,965	38,526	35,088	39,800	35,513	(4,287)	
Total Non-Discretionary Other		5,037,777	4,916,787	5,351,302	5,125,931	5,595,900	469,969	9%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	113,395	409,382	88,488	301,000	311,000	10,000	
Controlled assets	556000	12,795	1,779	3,725	-	-	-	
Total Non-Discret Capital Outlay Expenditures		126,190	411,162	92,213	301,000	311,000	10,000	3%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	133,504	2,678,648	1,520,804	750,000	(770,804)	
Op Transfer Out-Intra	571200	11,671,141	10,683,249	9,741,817	7,537,792	7,947,281	409,489	
Total Transfers Out		11,671,141	10,816,753	12,420,465	9,058,596	8,697,281	(361,315)	-4%
Total Expenditures		30,283,301	29,793,080	31,221,791	29,149,325	29,764,642	615,318	2%
Net Revenues over/(under) Expenditures		2,606,965	2,041,121	(171,741)	1,879,808	2,167,851	288,043	

WPC - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	8,283,881	7,495,003	7,241,817	7,537,792	7,947,281	409,489	
Total Transfers In		8,283,881	7,495,003	7,241,817	7,537,792	7,947,281	409,489	5%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	4,862,870	-	-	-	-	-	
Revenue Bond Proceeds	485003	-	-	305,000	-	-	-	
Premiums on Bonds Sold	485005	269,419	-	90,747	-	-	-	
Total Proceeds of LT Liabilities		5,132,289	-	395,747	-	-	-	0%
Other Revenue								
Build America interest abate	481004	121,558	68,045	111,580	105,546	102,845	(2,700)	
Total Other Revenue		121,558	68,045	111,580	105,546	102,845	(2,700)	-3%
Total Revenues		13,537,728	7,563,048	7,749,144	7,643,338	8,050,127	406,789	5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Banking / Financial Services	521109	27,250	38,560	37,553	36,513	35,438	(1,075)	
Total Discretionary		27,250	38,560	37,553	36,513	35,438	(1,075)	-3%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	10,235,765	4,424,446	4,441,350	4,464,556	4,784,069	319,513	
Other Debt Principal	561001	418,000	403,000	416,000	639,000	653,000	14,000	
Interest - Bonds	561002	2,483,664	2,262,882	2,100,849	2,065,119	2,152,370	87,251	
Interest - Other Debt	561003	279,881	303,688	357,891	438,150	425,250	(12,900)	
Issuance Costs	561006	49,018	-	104,396	-	-	-	
Total Debt Service		13,466,329	7,394,016	7,420,486	7,606,825	8,014,689	407,864	5%
Transfers Out								
Op Transfer Out-Intra	571200	609,726	-	-	-	-	-	
Total Transfers Out		609,726	-	-	-	-	-	0%
Total Expenditures		14,103,304	7,432,576	7,458,038	7,643,338	8,050,127	406,789	5%
Net Revenues over/(under) Expenditures		(565,577)	130,472	291,106	-	-	0	

WPC - DEPRECIATION RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	140,000	-	-	-	-	-	
Total Transfers Out		140,000	-	-	-	-	-	0%
Total Expenditures		140,000	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(140,000)	-	-	-	-	-	

WPC - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	1,877,780	975,623	101,436	-	-	-	
Total Intergovernmental Grants		1,877,780	975,623	101,436	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	270	-	-	-	-	-	
Total Charges for Services		270	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	294	-	-	-	-	-	
Operating Transfer In - Intra	483002	20,928,697	13,129,302	8,334,721	-	-	-	
Total Transfers In		20,928,992	13,129,302	8,334,721	-	-	-	0%
Proceeds of LT Liabilities								
Revenue Bond Proceeds	485003	-	-	3,503,000	8,080,000	12,145,000	4,065,000	
State Revolving Fund Proceeds	485009	322,144	2,366,546	1,546,311	900,000	400,000	(500,000)	
Total Proceeds of LT Liabilities		322,144	2,366,546	5,049,311	8,980,000	12,545,000	3,565,000	40%
Other Revenue								
Interest / Div - Proprietary	481000	8,501	3,150	594	-	-	-	
Total Other Revenue		8,501	3,150	594	-	-	-	0%
Total Revenues		23,137,686	16,474,623	13,486,061	8,980,000	12,545,000	3,565,000	40%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	110	103	-	-	-	
Consulting Services	521103	-	-	28	-	-	-	
Other Professional Services	521108	-	-	3,070	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	139,956	177,058	594,071	-	-	-	
Water	523108	-	-	11,219	-	-	-	
Rental of Equip & Vehicles	524101	-	-	2,214	-	-	-	
Lab Supplies	531111	-	677	1,407	-	-	-	
Shop Supplies	531119	-	-	57	-	-	-	
Miscellaneous Costs	542107	-	(23)	-	-	-	-	
Postage & Freight	542108	-	-	187	-	-	-	
Recording/Filing Fees/Permits	542110	-	100	-	-	-	-	
Total Discretionary		139,956	177,923	612,358	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,925	-	(3,507)	-	-	-	
Admin Charges - Cty Mgr depts	521114	89	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		2,015	-	(3,507)	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	3,078	-	-	-	1,000,000	1,000,000	
Buildings	552000	966	-	-	-	-	-	
Improvements Other than Bldgs	553000	4,892,946	7,827,825	5,919,080	10,780,000	10,570,000	(210,000)	
Total Non-Discret Capital Outlay Expenditures		4,896,990	7,827,825	5,919,080	10,780,000	11,570,000	790,000	7%
Debt Service								
Issuance Costs	561006	57,670	-	-	-	-	-	
Total Debt Service		57,670	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Transfers Out								
Operating Transfer Out-Inter	571100	-	1,008,395	10,685,250	1,500,000	975,000	(525,000)	
Op Transfer Out-Intra	571200	18,171,836	9,952,302	5,834,721	-	-	-	
Total Transfers Out		18,171,836	10,960,698	16,519,970	1,500,000	975,000	(525,000)	-35%
Total Expenditures		23,268,466	18,966,445	23,047,901	12,280,000	12,545,000	265,000	2%
Net Revenues over/(under) Expenditures		(130,781)	(2,491,823)	(9,561,839)	(3,300,000)	-	3,300,000	

Sanitary Sewer Department Sections

- Sanitary Sewer
- Administration

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

Department Description

The Sanitary Sewer Maintenance Department is responsible for the maintenance of the sanitary sewer of the City to ensure that the infrastructure conveys the flows to effectively protect the public health and safety while meeting regulatory requirements. The department is responsible for locating, televising, infrastructure management documentation, minor repairs, and cleaning/clearing obstructions in the sewer lines.

- The **Sanitary Sewer** section operates and maintains sanitary sewer, force mains, and manholes.
- The **Administration** section is used as a cost center for administrative expenses not directly related to the other sections.

Statistics – *Did you know?*

- Sewer Maintenance currently operates and maintains over 675 miles of sanitary sewer.
- The longest period of no sanitary sewer over flows was greater than 50 days in FY 2013.

Recent Accomplishments

- For a City with a sanitary sewer system of this size, the national average for non-inundation stoppages per a trade survey would be 145. In FY 2013, there were 22. In comparison, in FY 2012 there were 10 and in FY 2011 there were 23. In FY 2003, there were over 110.

Future Challenges & Opportunities

- Increase preventive maintenance and close caption televising miles for the sanitary sewer system.
- Continue the downward trend for the number sanitary sewer stoppages.

Goals, Objectives, Measures

City Goal – Increase neighborhood safety				
Department Goal	Maintain a sanitary sewer overflow rate less than 20% of the national average.			
Department Objective	As low as minimally possible with no repeats on a given location for non-inundation caused.			
Objective Time Frame	Target/goal has been met			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Number of non-inundation sanitary sewer overflows reported to Department of Natural Resources	28	22	18	20

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	22,125,275	26,178,761	17,778,686	(8,400,075)	-32.1%
Expenditures					
Personal Services	2,268,150	2,387,065	2,573,070	186,006	
Discretionary	726,652	883,103	349,053	(534,050)	
Fleet & Facilities	515,491	492,598	549,053	56,455	
Non-Discretionary	1,705,053	1,965,513	1,085,892	(879,621)	
Capital Outlay	6,186,874	13,464,700	7,995,000	(5,469,700)	
Debt	2,552,119	2,492,743	2,752,524	259,781	
Transfers Out	6,938,020	4,477,830	4,300,847	(176,983)	
	20,892,361	26,163,552	19,605,440	(6,558,112)	-25.1%
Net	1,232,914	15,209	(1,826,754)	(1,841,963)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
29.35	31.35	0.00	31.35	2.00

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. In FY 2014 and prior, the Sewer Department adopted budget included both the sanitary sewer and storm sewer divisions. FY 2015 is the first fiscal year where the budget is reported separate. The chart and highlights on this page include only the sanitary sewer budget. Several changes in the financial reports are a result of this separation and are not specifically identified below.

Operating Revenues

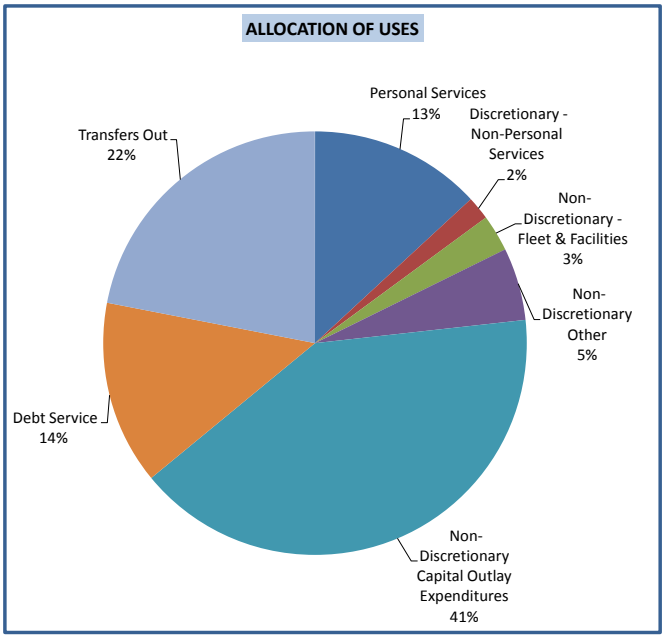
Shared revenue with Water Pollution Control will decrease $161K.

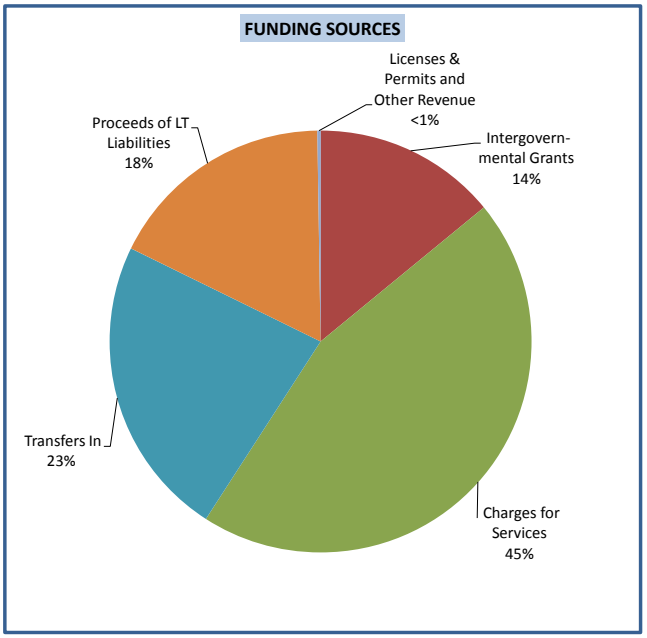
Operating Expenditures

Includes adding 1 FTE Soil Erosion Control Specialist to perform inspections per state/federal NPDES (National Pollutant Discharge Elimination System) permit and adding 1 FTE Temporary Sewer Maintenance Worker to perform inspections/stream assessments per state/federal NPDES permit. Both positions to be funded with storm sewer utility revenues, but budgeted under sanitary sewer. $115K is budgeted for operating capital equipment. Included in operating expenditures is a transfer out of $2.7M for debt and $1.4M for capital improvement projects.

Other Changes

Total capital project expenditures are $7.9M. Revenue bonds of $3.1M, grants of $2.5M, current user charges $1.4M, and $900K of cash on hand will fund the expenses.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	33,432	742,960	1,953,583	800,000	-	(800,000)	
State Operating	422001	(4,296)	-	-	-	-	-	
Local Govt Grants	423000	205,698	-	2,357,114	2,500,000	2,500,000	-	
Community Credits	423001	27	-	-	-	-	-	
Total Intergovernmental Grants		234,861	742,960	4,310,697	3,300,000	2,500,000	(800,000)	-24%
Charges for Services								
Admin charges - City Mgr Depts	431007	371,774	363,371	268,503	25,000	399,153	374,153	
Admin Charges - External	431012	-	54,860	-	-	-	-	
Waste Water - Service Charge	431700	7,550,927	7,548,058	7,548,536	7,774,992	7,614,008	(160,984)	
Sale of Recycleable	432002	-	-	396	-	-	-	
Storm Sewer Transportation Fee	432401	2,269,541	2,457,416	2,646,720	2,516,026	-	(2,516,026)	
Sanitary/Storm Sewer Main Ext	432402	72,513	47,149	34,058	-	-	-	
Total Charges for Services		10,264,755	10,470,855	10,498,212	10,316,018	8,013,161	(2,302,857)	-22%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	8,630,044	5,152,267	4,957,359	4,477,830	4,111,015	(366,815)	
Total Transfers In		8,630,044	5,152,267	4,957,359	4,477,830	4,111,015	(366,815)	-8%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	2,435,921	-	-	-	-	-	
Revenue Bond Proceeds	485003	-	-	1,392,000	8,050,000	3,110,000	(4,940,000)	
Premiums on Bonds Sold	485005	134,958	-	33,172	-	-	-	
Total Proceeds of LT Liabilities		2,570,879	-	1,425,172	8,050,000	3,110,000	(4,940,000)	-61%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	59,837	-	669	-	-	-	
Contributions & Donations	471002	100	-	240	-	-	-	
Damage Recoveries	471004	2,917	-	-	-	-	-	
Interest / Div - Proprietary	481000	27,280	25,032	18,856	20,000	30,000	10,000	
Capital Contributions	481003	730,618	755,238	837,223	-	-	-	
Build America interest abate	481004	16,576	68,072	16,029	14,913	14,510	(403)	
Sale of Fixed Assets	482001	56	11,517	60,819	-	-	-	
Total Other Revenue		837,385	859,859	933,835	34,913	44,510	9,597	27%
Total Revenues		22,537,923	17,225,941	22,125,275	26,178,761	17,778,686	(8,400,075)	-32%
Expenditures								
Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Regular Employees	511100	1,275,965	1,354,012	1,346,974	1,472,204	1,519,213	47,009	
Temporary/Seasonal Emplyees	511200	22,228	38,168	34,680	45,405	56,889	11,484	
Overtime	511300	6,583	15,698	90,515	37,744	37,744	-	
Other / Special Pays	511400	62,084	69,288	67,665	68,876	68,410	(466)	
Leave Accrual	511500	5,735	9,897	(6,827)	-	-	-	
Group Insurance	512100	335,947	352,645	352,633	353,652	423,522	69,870	
Social Security Contributions	512200	103,263	110,552	112,872	124,254	128,692	4,438	
Retirement Contribution	512300	94,314	116,059	129,120	150,567	150,225	(342)	
Unemployment Compensation	512400	344	-	-	-	-	-	
Workers' Compensation	512500	127,906	97,781	136,299	132,332	186,298	53,966	
Other Employee Benefits	512600	7,825	4,611	4,218	2,031	2,077	47	
Total Personal Services		2,042,195	2,168,710	2,268,150	2,387,065	2,573,070	186,006	8%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	175	94	1,807	700	-	(700)	
Technical/Engineering Services	521104	74,438	78,645	82,960	-	-	-	
Contract Labor	521105	-	-	319	1,500	1,500	-	
Health Services	521106	287	825	555	1,500	1,500	-	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	12,368	15,168	12,530	29,000	24,000	(5,000)	
Banking / Financial Services	521109	6,083	5,447	4,687	7,000	7,000	-	
Computer Hardware	522100	523	1,360	230	1,200	1,200	-	
Computer Software	522101	10,348	10,832	6,472	9,000	9,000	-	
IT Services - External	522102	495	507	480	-	-	-	
Radio Maintenance	522103	-	2,592	4,536	4,320	4,320	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	250	-	2,108	1,000	1,000	-	
Ext Repair & Maint Svcs - FF&E	522105	1,654	7,205	9,223	8,000	7,000	(1,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	12,667	27,738	7,158	14,500	9,700	(4,800)	
Ext Rpr & Maint Svcs - Infras	522110	70,675	(165,776)	131,018	-	-	-	
Landfill Fees	523102	2,491	12,421	3,438	2,100	1,050	(1,050)	
Telephone	523107	4,950	3,628	4,056	2,200	2,200	-	
Rental of Equip & Vehicles	524101	4,851	1,472	3,576	5,000	4,000	(1,000)	
Printing, Binding, & Duplicate	525102	5,075	2,697	1,382	3,000	2,500	(500)	
Awards & Recognition	531102	-	433	374	300	300	-	
Books,Periodicals,&Subscrip	531103	588	261	285	2,000	2,000	-	
Chemical Supplies	531104	-	14	25	-	-	-	
Cleaning/Janitorial Supplies	531105	62	369	554	100	100	-	
Computer Supplies	531106	584	363	120	3,000	3,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equip/Furniture/Fixtures	531109	24,952	23,642	22,469	33,000	27,000	(6,000)	
Photography Supplies	531110	10	-	-	500	500	-	
Landscaping Materials	531112	408	589	893	1,500	900	(600)	
Miscellaneous Supplies	531114	-	-	50	-	-	-	
Office Supplies	531116	2,810	2,905	1,932	2,000	2,000	-	
Paint Supplies	531117	984	1,665	1,740	2,500	2,500	-	
Program Supplies	531118	3	-	-	-	-	-	
Shop Supplies	531119	20,097	18,746	18,615	26,000	22,000	(4,000)	
Sign & Signal Supplies	531120	-	516	4	6,000	5,000	(1,000)	
Street/Sewer Mat & Supplies	531121	101,941	149,234	76,729	102,708	57,708	(45,000)	
Meters	531122	-	-	-	30,000	30,000	-	
Uniforms	531123	4,404	4,835	1,454	6,500	6,500	-	
Personal Protective Gear	531124	6,909	8,453	8,561	14,000	14,000	-	
LP Gas	532103	26	20	-	-	-	-	
Oil	532104	84	102	133	-	-	-	
Other Fuel	532105	33	-	-	-	-	-	
Other Lubricants	532106	482	278	399	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	-	-	3,000	3,000	-	
F,F&E - Parts & Materials	533101	3,517	1,682	6,182	5,000	2,000	(3,000)	
Veh&Roll Stk-Parts & Materials	533102	110,595	23,143	21,930	70,000	54,400	(15,600)	
Contribution-Other Agency	541106	217,157	209,102	264,754	444,800	-	(444,800)	
Cost of Conferences / Training	542102	10,368	9,709	6,641	16,225	16,225	-	
Dues & Memberships	542103	7,519	7,760	9,166	10,000	10,000	-	
Settlement	542105	39,207	1,077	-	1,200	1,200	-	
Licensing Fees	542106	125	100	1,005	-	-	-	
Miscellaneous Costs	542107	3,984	3,327	3,115	-	-	-	
Postage & Freight	542108	2,564	4,659	2,945	2,500	2,500	-	
Recording/Filing Fees/Permits	542110	-	-	32	-	-	-	
Travel	542111	-	-	11	-	-	-	
Total Discretionary		766,742	477,835	726,652	883,103	349,053	(534,050)	-60%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	190,284	217,986	203,398	223,108	223,108	-	
Rental of Land & Bldgs	524100	95,880	94,212	94,212	94,212	66,224	(27,988)	
City Rental Charges - Fleet	524102	91,505	105,068	217,881	175,278	259,721	84,443	
Total Non-Discretionary - Fleet & Facilities		377,669	417,266	515,491	492,598	549,053	56,455	11%
Non-Discretionary Other								
City Accounting Services	521113	72,669	113,211	139,578	120,000	122,400	2,400	
Admin Charges - Cty Mgr depts	521114	1,109,618	1,212,286	1,308,914	1,560,784	677,252	(883,532)	
City IT Services	522109	79,794	107,174	114,079	144,630	144,861	231	
Electricity	523100	8,122	6,560	7,006	8,500	-	(8,500)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	33,411	30,280	30,280	19,940	23,165	3,225	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	23,224	27,074	13,884	22,559	20,708	(1,851)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Diesel Fuel	532100	47,774	57,270	61,638	62,500	73,770	11,270	
Gasoline	532101	21,808	24,009	29,674	26,600	23,735	(2,865)	
Total Non-Discretionary Other		1,396,420	1,577,865	1,705,053	1,965,513	1,085,892	(879,621)	-45%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	4,577	337,150	89,665	-	-	-	
Improvements Other than Bldgs	553000	4,369,741	6,328,651	6,058,851	13,350,000	7,880,000	(5,470,000)	
Machinery & Equipment	554000	62,437	112,927	-	104,700	109,000	4,300	
Controlled assets	556000	93,729	9,008	38,358	10,000	6,000	(4,000)	
Total Non-Discret Capital Outlay Expenditures		4,530,483	6,787,736	6,186,874	13,464,700	7,995,000	(5,469,700)	-41%
Debt Service								
Bond Principal	561000	4,181,817	1,677,356	1,712,465	1,707,463	1,829,867	122,405	
Interest - Bonds	561002	949,789	861,202	801,467	785,280	922,657	137,377	
Issuance Costs	561006	17,854	-	38,188	-	-	-	
Total Debt Service		5,149,460	2,538,557	2,552,119	2,492,743	2,752,524	259,781	10%
Transfers Out								
Operating Transfer Out-Inter	571100	-	12,977	1,980,662	-	189,832	189,832	
Op Transfer Out-Intra	571200	8,630,044	5,152,267	4,957,359	4,477,830	4,111,015	(366,815)	
Total Transfers Out		8,630,044	5,165,243	6,938,020	4,477,830	4,300,847	(176,983)	-4%
Total Expenditures		22,893,012	19,133,213	20,892,361	26,163,552	19,605,440	(6,558,112)	-25%
Net Revenues over/(under) Expenditures		(355,089)	(1,907,272)	1,232,914	15,209	(1,826,754)	(1,841,963)	

SANITARY SEWER - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	(4,296)	-	-	-	-	-	
Community Credits	423001	27	-	-	-	-	-	
Total Intergovernmental Grants		(4,269)	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	15,184	7,604	6,939	25,000	399,153	374,153	
Admin Charges - External	431012	-	54,860	-	-	-	-	
Waste Water - Service Charge	431700	7,550,927	7,548,058	7,548,536	7,774,992	7,614,008	(160,984)	
Sale of Recycleable	432002	-	-	396	-	-	-	
Storm Sewer Transportation Fee	432401	2,269,541	2,457,416	2,646,720	2,516,026	-	(2,516,026)	
Total Charges for Services		9,835,652	10,067,938	10,202,591	10,316,018	8,013,161	(2,302,857)	-22%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	12,598	-	-	-	-	-	
Total Transfers In		12,598	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	59,837	-	669	-	-	-	
Contributions & Donations	471002	100	-	240	-	-	-	
Damage Recoveries	471004	2,917	-	-	-	-	-	
Interest / Div - Proprietary	481000	26,733	24,866	18,853	20,000	30,000	10,000	
Sale of Fixed Assets	482001	56	11,517	60,819	-	-	-	
Total Other Revenue		89,644	36,382	80,581	20,000	30,000	10,000	50%
Total Revenues		9,933,625	10,104,320	10,283,171	10,336,018	8,043,161	(2,292,857)	-22%
Expenditures								
Personal Services								
Regular Employees	511100	1,275,965	1,354,012	1,346,974	1,472,204	1,519,213	47,009	
Temporary/Seasonal Emplyees	511200	22,228	38,168	34,680	45,405	56,889	11,484	
Overtime	511300	6,583	15,698	90,515	37,744	37,744	-	
Other / Special Pays	511400	62,084	69,288	67,665	68,876	68,410	(466)	
Leave Accrual	511500	5,735	9,897	(6,827)	-	-	-	
Group Insurance	512100	335,947	352,645	352,633	353,652	423,522	69,870	
Social Security Contributions	512200	103,263	110,552	112,872	124,254	128,692	4,438	
Retirement Contribution	512300	94,314	116,059	129,120	150,567	150,225	(342)	
Unemployment Compensation	512400	344	-	-	-	-	-	
Workers' Compensation	512500	127,906	97,781	136,299	132,332	186,298	53,966	
Other Employee Benefits	512600	7,825	4,611	4,218	2,031	2,077	47	
Total Personal Services		2,042,195	2,168,710	2,268,150	2,387,065	2,573,070	186,006	8%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	175	94	1,807	700	-	(700)	
Contract Labor	521105	-	-	319	1,500	1,500	-	
Health Services	521106	287	825	555	1,500	1,500	-	
Legal Services	521107	-	-	-	10,000	10,000	-	
Other Professional Services	521108	12,368	15,168	12,530	29,000	24,000	(5,000)	
Banking / Financial Services	521109	6,083	5,447	4,687	7,000	7,000	-	
Computer Hardware	522100	523	1,360	230	1,200	1,200	-	
Computer Software	522101	10,348	10,832	6,472	9,000	9,000	-	
IT Services - External	522102	495	507	480	-	-	-	
Radio Maintenance	522103	-	2,592	4,536	4,320	4,320	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	250	-	2,108	1,000	1,000	-	
Ext Repair & Maint Svcs - FF&E	522105	1,654	7,205	9,223	8,000	7,000	(1,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	12,667	27,738	7,158	14,500	9,700	(4,800)	
Ext Rpr & Maint Svcs - Infras	522110	-	-	623	-	-	-	
Landfill Fees	523102	2,491	12,421	3,438	2,100	1,050	(1,050)	
Telephone	523107	4,950	3,628	4,056	2,200	2,200	-	
Rental of Equip & Vehicles	524101	4,851	1,472	3,576	5,000	4,000	(1,000)	
Printing, Binding, & Duplicate	525102	5,075	2,697	1,382	3,000	2,500	(500)	
Awards & Recognition	531102	-	433	374	300	300	-	
Books,Periodicals,&Subscrip	531103	588	261	285	2,000	2,000	-	
Chemical Supplies	531104	-	14	25	-	-	-	
Cleaning/Janitorial Supplies	531105	62	369	554	100	100	-	
Computer Supplies	531106	584	363	120	3,000	3,000	-	
Engineering Supplies	531108	-	-	-	250	250	-	
Equip/Furniture/Fixtures	531109	24,952	23,642	22,469	33,000	27,000	(6,000)	
Photography Supplies	531110	10	-	-	500	500	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Landscaping Materials	531112	408	589	893	1,500	900	(600)	
Miscellaneous Supplies	531114	-	-	50	-	-	-	
Office Supplies	531116	2,810	2,905	1,932	2,000	2,000	-	
Paint Supplies	531117	984	1,665	1,740	2,500	2,500	-	
Program Supplies	531118	3	-	-	-	-	-	
Shop Supplies	531119	19,732	18,746	18,615	26,000	22,000	(4,000)	
Sign & Signal Supplies	531120	-	516	4	6,000	5,000	(1,000)	
Street/Sewer Mat & Supplies	531121	82,870	131,873	74,887	102,708	57,708	(45,000)	
Meters	531122	-	-	-	30,000	30,000	-	
Uniforms	531123	4,404	4,835	1,454	6,500	6,500	-	
Personal Protective Gear	531124	6,909	8,453	8,561	14,000	14,000	-	
LP Gas	532103	26	20	-	-	-	-	
Oil	532104	84	102	133	-	-	-	
Other Fuel	532105	33	-	-	-	-	-	
Other Lubricants	532106	482	278	399	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	-	-	3,000	3,000	-	
F,F&E - Parts & Materials	533101	3,517	1,682	6,182	5,000	2,000	(3,000)	
Veh&Roll Stk-Parts & Materials	533102	110,595	23,143	21,930	70,000	54,400	(15,600)	
Contribution-Other Agency	541106	214,157	208,102	264,754	444,800	-	(444,800)	
Cost of Conferences / Training	542102	10,368	9,709	6,641	16,225	16,225	-	
Dues & Memberships	542103	7,519	7,760	9,166	10,000	10,000	-	
Settlement	542105	199	1,077	-	1,200	1,200	-	
Licensing Fees	542106	125	100	1,005	-	-	-	
Miscellaneous Costs	542107	3,984	3,327	3,115	-	-	-	
Postage & Freight	542108	2,564	4,656	2,945	2,500	2,500	-	
Travel	542111	-	-	11	-	-	-	
Total Discretionary		560,186	546,603	511,422	883,103	349,053	(534,050)	-60%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	190,284	217,986	203,398	223,108	223,108	-	
Rental of Land & Bldgs	524100	95,880	94,212	94,212	94,212	66,224	(27,988)	
City Rental Charges - Fleet	524102	91,505	105,068	217,881	175,278	259,721	84,443	
Total Non-Discretionary - Fleet & Facilities		377,669	417,266	515,491	492,598	549,053	56,455	11%
Non-Discretionary Other								
City Accounting Services	521113	72,594	113,211	139,578	120,000	122,400	2,400	
Admin Charges - Cty Mgr depts	521114	1,023,311	1,212,286	1,308,914	1,560,784	677,252	(883,532)	
City IT Services	522109	79,794	107,174	114,079	144,630	144,861	231	
Electricity	523100	8,122	6,560	7,006	8,500	-	(8,500)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	33,411	30,280	30,280	19,940	23,165	3,225	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	23,224	27,074	13,884	22,559	20,708	(1,851)	
Diesel Fuel	532100	47,774	57,270	61,638	62,500	73,770	11,270	
Gasoline	532101	21,808	24,009	29,674	26,600	23,735	(2,865)	
Total Non-Discretionary Other		1,310,038	1,577,865	1,705,053	1,965,513	1,085,892	(879,621)	-45%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	62,437	112,927	-	104,700	109,000	4,300	
Controlled assets	556000	93,729	9,008	38,358	10,000	6,000	(4,000)	
Total Non-Discret Capital Outlay Expenditures		156,166	121,935	38,358	114,700	115,000	300	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	1,974,937	-	189,832	189,832	
Op Transfer Out-Intra	571200	5,573,198	4,571,868	4,498,149	4,477,830	4,111,015	(366,815)	
Total Transfers Out		5,573,198	4,571,868	6,473,086	4,477,830	4,300,847	(176,983)	-4%
Total Expenditures		10,019,453	9,404,247	11,511,560	10,320,809	8,972,916	(1,347,894)	-13%
Net Revenues over/(under) Expenditures		(85,827)	700,073	(1,228,389)	15,209	(929,754)	(944,963)	

SANITARY SEWER - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	2,635,600	2,571,868	2,498,149	2,477,830	2,738,015	260,185	
Total Transfers In		2,635,600	2,571,868	2,498,149	2,477,830	2,738,015	260,185	11%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	2,435,921	-	-	-	-	-	
Revenue Bond Proceeds	485003	-	-	112,488	-	-	-	
Premiums on Bonds Sold	485005	134,958	-	33,172	-	-	-	
Total Proceeds of LT Liabilities		2,570,879	-	145,660	-	-	-	0%
Other Revenue								
Build America interest abate	481004	16,576	68,072	16,029	14,913	14,510	(403)	
Total Other Revenue		16,576	68,072	16,029	14,913	14,510	(403)	-3%
Total Revenues		5,223,055	2,639,940	2,659,838	2,492,743	2,752,524	259,781	10%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	4,181,817	1,677,356	1,712,465	1,707,463	1,829,867	122,405	
Interest - Bonds	561002	949,789	861,202	801,467	785,280	922,657	137,377	
Issuance Costs	561006	17,854	-	38,188	-	-	-	
Total Debt Service		5,149,460	2,538,557	2,552,119	2,492,743	2,752,524	259,781	10%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		5,149,460	2,538,557	2,552,119	2,492,743	2,752,524	259,781	10%
Net Revenues over/(under) Expenditures		73,594	101,383	107,718	-	-	-	

SANITARY SEWER - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	33,432	742,960	1,953,583	800,000	-	(800,000)	
Local Govt Grants	423000	205,698	-	2,357,114	2,500,000	2,500,000	-	
Total Intergovernmental Grants		239,130	742,960	4,310,697	3,300,000	2,500,000	(800,000)	-24%
Charges for Services								
Admin charges - City Mgr Depts	431007	356,591	355,767	261,564	-	-	-	
Sanitary/Storm Sewer Main Ext	432402	72,513	47,149	34,058	-	-	-	
Total Charges for Services		429,103	402,917	295,622	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	5,981,845	2,580,399	2,459,210	2,000,000	1,373,000	(627,000)	
Total Transfers In		5,981,845	2,580,399	2,459,210	2,000,000	1,373,000	(627,000)	-31%
Proceeds of LT Liabilities								
Revenue Bond Proceeds	485003	-	-	1,279,512	8,050,000	3,110,000	(4,940,000)	
Total Proceeds of LT Liabilities		-	-	1,279,512	8,050,000	3,110,000	(4,940,000)	-61%
Other Revenue								
Interest / Div - Proprietary	481000	547	167	3	-	-	-	
Capital Contributions	481003	730,618	755,238	837,223	-	-	-	
Total Other Revenue		731,165	755,405	837,226	-	-	-	0%
Total Revenues		7,381,243	4,481,681	9,182,266	13,350,000	6,983,000	(6,367,000)	-48%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	74,438	78,645	82,960	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	70,675	(165,776)	130,396	-	-	-	
Shop Supplies	531119	364	-	-	-	-	-	
Street/Sewer Mat & Supplies	531121	19,071	17,361	1,842	-	-	-	
Contribution-Other Agency	541106	3,000	1,000	-	-	-	-	
Settlement	542105	39,007	-	-	-	-	-	
Postage & Freight	542108	-	3	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	32	-	-	-	
Total Discretionary		206,556	(68,768)	215,230	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	75	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	86,306	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		86,381	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	4,577	337,150	89,665	-	-	-	
Improvements Other than Bldgs	553000	4,369,741	6,328,651	6,058,851	13,350,000	7,880,000	(5,470,000)	
Total Non-Discret Capital Outlay Expenditures		4,374,317	6,665,801	6,148,516	13,350,000	7,880,000	(5,470,000)	-41%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	12,977	5,725	-	-	-	
Op Transfer Out-Intra	571200	3,056,845	580,399	459,210	-	-	-	
Total Transfers Out		3,056,845	593,375	464,935	-	-	-	0%
Total Expenditures		7,724,099	7,190,408	6,828,681	13,350,000	7,880,000	(5,470,000)	-41%
Net Revenues over/(under) Expenditures		(342,856)	(2,708,728)	2,353,585	-	(897,000)	(897,000)	

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

Department Description

In FY 2013, the City amended the ordinance Chapter 72 for storm water management in the municipal code. This fund/department ID structure was created as a result of the amendment.

The Storm Sewer Maintenance Department is responsible for the maintenance of storm sewer and drainage ways of the City to ensure that the infrastructure conveys the flows to effectively protect the public health and safety while meeting regulatory requirements. The department is responsible for locating, televising, infrastructure management documentation, minor repairs, and cleaning/clearing obstructions in the sewer lines including emergency repairs to manholes.

- The **Storm Sewer** section operates and maintains storm sewers and structures, public detention basins, and other structures. The section implements and performs the compliance for the National Pollutant Discharge Elimination System 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 499 miles of storm sewer and structures, over 70 public detention basins, and over 20,000 structures.
- Per the storm water permit, inspections were made on over 600 visits to construction sites or industrial facilities, 70 private detention basins, all City detention basins, and over 1,800 storm inlets in FY 2013.

Recent Accomplishments

- The City completed over 2,500 inspections of private and public storm sewer structures and detention basins in FY 2013.
- The City cleaned over 220 miles and televised over 98 miles of sewers in FY 2013.

Future Challenges & Opportunities

- Continue to expand outreach in the storm water area.
- Complete all NPDES inspections with existing staff.

Goals, Objectives, Measures

City Goal – Make bold moves in economic development; lead regionally, think Cedar Rapids first				
Department Goal	Complete or exceed the number of National Pollutant Discharge Elimination System permit inspections.			
Department Objective	100% quarterly of Permit #2, >10% of private basins, 10% public structures.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percent of inspections completed	105%	101%	102%	105%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	-	-	3,280,347	3,280,347	
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	330,350	330,350	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	1,439,438	1,439,438	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	-	-	560,000	560,000	
	-	-	2,329,788	2,329,788	
Net	-	-	950,558	950,558	

Highlight of Budget Changes

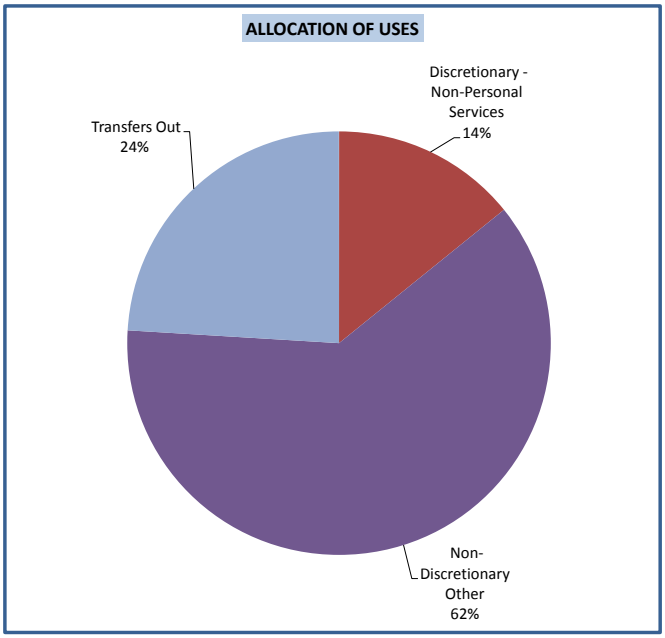
In calendar year 2013, the City approved changes to the municipal code Chapter 72 storm water management ordinance. The ordinance required a new fund be created for storm sewer activity. FY 2015 is the first fiscal year where the adopted budget for storm sewer operations is reported separate from sanitary sewer. The chart and highlights on this page include only the storm sewer budget.

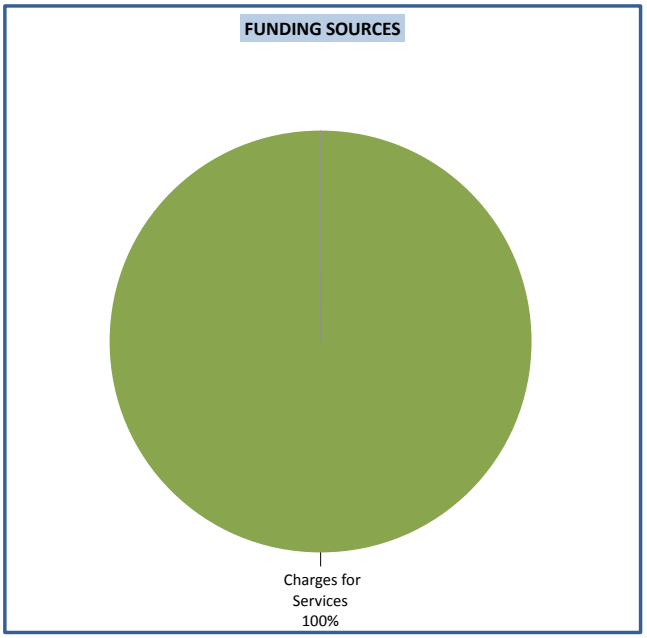
Operating Revenues

The storm sewer rate will increase 2.5%. This increase will generate an additional $70K of revenue in FY 2015.

Operating Expenditures

The support provided to Public Works Department for streets sweeping will increase by $50K to 400K. Included in operating expenditures is a transfer out of $560K for storm sewer capital improvement projects.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Storm Sewer Transportation Fee	432401	-	-	-	-	3,280,347	3,280,347	
Total Charges for Services		-	-	-	-	3,280,347	3,280,347	100%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	3,280,347	3,280,347	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	-	-	700	700	
Other Professional Services	521108	-	-	-	-	10,300	10,300	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	-	1,000	1,000	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	-	-	-	4,800	4,800	
Landfill Fees	523102	-	-	-	-	1,050	1,050	
Rental of Equip & Vehicles	524101	-	-	-	-	1,000	1,000	
Printing, Binding, & Duplicate	525102	-	-	-	-	500	500	
Equip/Furniture/Fixtures	531109	-	-	-	-	6,000	6,000	
Landscaping Materials	531112	-	-	-	-	600	600	
Shop Supplies	531119	-	-	-	-	4,000	4,000	
Sign & Signal Supplies	531120	-	-	-	-	1,000	1,000	
Street/Sewer Mat & Supplies	531121	-	-	-	-	45,000	45,000	
F,F&E - Parts & Materials	533101	-	-	-	-	3,000	3,000	
Veh&Roll Stk-Parts & Materials	533102	-	-	-	-	15,600	15,600	
Contribution-Other Agency	541106	-	-	-	-	230,800	230,800	
Cost of Conferences / Training	542102	-	-	-	-	5,000	5,000	
Total Discretionary		-	-	-	-	330,350	330,350	100%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Admin Charges - Cty Mgr depts	521114	-	-	-	-	1,439,438	1,439,438	
Total Non-Discretionary Other		-	-	-	-	1,439,438	1,439,438	100%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	-	-	560,000	560,000	
Total Transfers Out		-	-	-	-	560,000	560,000	100%
Total Expenditures		-	-	-	-	2,329,788	2,329,788	100%
Net Revenues over/(under) Expenditures		-	-	-	-	950,558	950,558	

STORM SEWER - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Storm Sewer Transportation Fee	432401	-	-	-	-	3,280,347	3,280,347	
Total Charges for Services		-	-	-	-	3,280,347	3,280,347	100%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	3,280,347	3,280,347	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	-	-	700	700	
Other Professional Services	521108	-	-	-	-	10,300	10,300	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	-	1,000	1,000	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	-	-	-	4,800	4,800	
Landfill Fees	523102	-	-	-	-	1,050	1,050	
Rental of Equip & Vehicles	524101	-	-	-	-	1,000	1,000	
Printing, Binding, & Duplicate	525102	-	-	-	-	500	500	
Equip/Furniture/Fixtures	531109	-	-	-	-	6,000	6,000	
Landscaping Materials	531112	-	-	-	-	600	600	
Shop Supplies	531119	-	-	-	-	4,000	4,000	
Sign & Signal Supplies	531120	-	-	-	-	1,000	1,000	
Street/Sewer Mat & Supplies	531121	-	-	-	-	45,000	45,000	
F,F&E - Parts & Materials	533101	-	-	-	-	3,000	3,000	
Veh&Roll Stk-Parts & Materials	533102	-	-	-	-	15,600	15,600	
Contribution-Other Agency	541106	-	-	-	-	230,800	230,800	
Cost of Conferences / Training	542102	-	-	-	-	5,000	5,000	
Total Discretionary		-	-	-	-	330,350	330,350	100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Admin Charges - Cty Mgr depts	521114	-	-	-	-	1,439,438	1,439,438	
Total Non-Discretionary Other		-	-	-	-	1,439,438	1,439,438	100%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	-	-	560,000	560,000	
Total Transfers Out		-	-	-	-	560,000	560,000	100%
Total Expenditures		-	-	-	-	2,329,788	2,329,788	100%
Net Revenues over/(under) Expenditures		-	-	-	-	950,558	950,558	

Solid Waste and Recycling Department Sections

- Garbage
- Recycling
- Yard Waste
- Nuisance Abatement
- 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 to City Carton Recycling 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 weekly leaf vacuum collection service in the spring and fall.
- The **Nuisance Abatement** section addresses properties with accumulated refuse or junk. 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 the property of illegally dumped material.

Statistics – *Did you know?*

- 18,695 tons of garbage was collected in FY 2013.
- 12,128 tons of yard waste was collected in FY 2013.
- 7,967 tons of recyclables were collected in FY 2013.
- 4,278 tons of loose leaves were collected in FY 2013.
- 1,610 bags of litter were collected during the first year of the City Manager's 1-Bag Challenge (2012).

Recent Accomplishments

- Implemented fully automated garbage collection in December 2012.
- Achieved a reduction of 6 positions through attrition with the implementation of fully automated garbage collection (as of calendar 2013).
- Completed a successful second year of bulky item and household hazardous material drop off events in 2013.
- Completed 5th year of the City's very popular fall loose leaf collection service (December 2013).
- Increased litter collection activities in 2013 (1,709 bags of litter collected as of October 2013).

Future Challenges & Opportunities

- Implement fully automated recycling collection by January 2016.
- Investigate the viability of continuing glass recycling.
- Investigate potential for implementing a recycling program at multi-residential complexes of five units or more.
- Research and consider purchasing route optimization software to further improve collection efficiencies.

Goals, Objectives, Measures

City Goal – Make bold moves in community planning				
Department Goal	Increase diversion from landfill.			
Department Objective	Increase recycling tonnage by 3%.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Recycling tonnage per year	8,100 tons	7,967 tons	8,000 tons	8,100 tons

City Goal – Make bold moves in community planning				
Department Goal	Increase diversion from landfill.			
Department Objective	Decrease garbage tonnage by 1%.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Garbage tonnage per year	18,750 tons	18,695 tons	18,700 tons	18,750 tons

City Goal – Make bold moves in development and planning				
Department Goal	Increase diversion from landfill.			
Department Objective	Increase organics diversion 1%.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Organic tonnage per year	12,500 tons	12,128 tons	12,400 tons	12,500 tons

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	9,339,536	9,813,959	10,179,921	365,962	3.7%
Expenditures					
Personal Services	3,832,098	4,125,347	4,284,886	159,540	
Discretionary	2,289,023	2,657,860	2,966,447	308,587	
Fleet & Facilities	1,988,394	2,227,516	2,300,311	72,795	
Non-Discretionary	1,577,535	1,619,984	1,717,522	97,538	
Capital Outlay	25,291	17,243	25,300	8,057	
Debt	-	-	-	-	
Transfers Out	1,891,752	8,080	8,080	-	
	11,604,093	10,656,029	11,302,546	646,517	6.1%
Net	(2,264,557)	(842,070)	(1,122,625)	(280,555)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
52.54	51.54	0.00	51.54	(1.00)

Highlight of Budget Changes

Operating Revenues

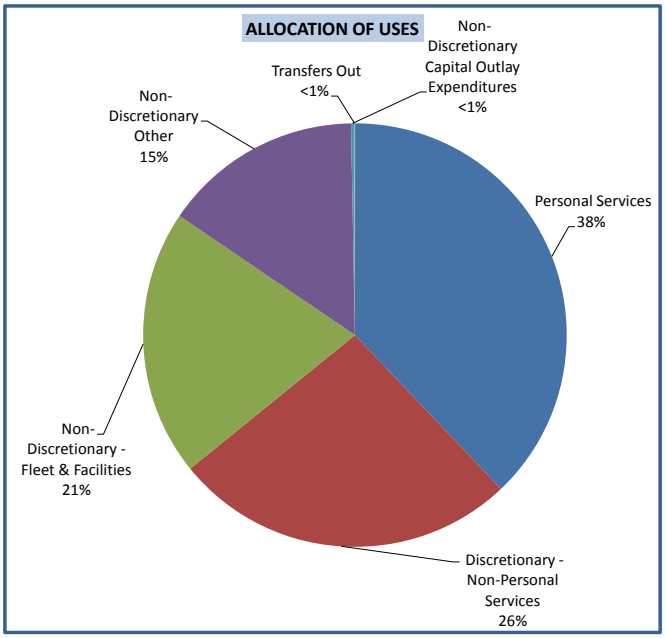
- Increase in solid waste and yard waste revenue due to a residential rate increase of 6% ($303K)
- Increase in tag sale revenue ($200K); Increase in recycling fee revenue due to a residential rate increase of 6.1% ($146K)
- Decrease of $271K to $250K in subsidized support from the Water Pollution Control Department to keep solid waste rate increases minimal
- Continue drawdown of reserves to moderate required rate increases to fully cover operational costs of most comprehensive service level in the State of Iowa (weekly curbside pickup of garbage, recycling, and yard waste)

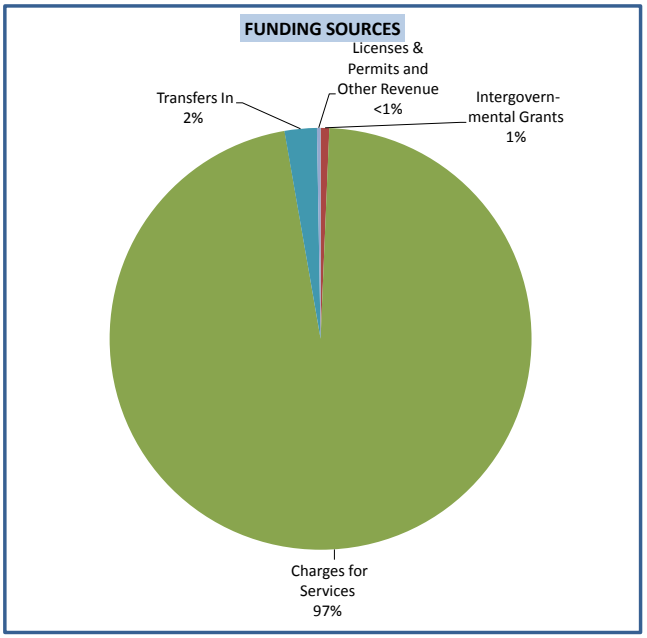
Operating Expenditures

Due to efficiencies gained in automated collection, the budget reflects the elimination of 1 Collection Driver position via attrition. Potentially, a second elimination via attrition may occur, but this was not included in the budget. Included in the budget is an increase in overtime of $77K to $216K for loose leaf collection, winter storm delays, farmers market, parades, mascot appearances, neighborhood meetings, community outreach events, public meetings, and litter collection. $25K is budgeted for capital equipment.

Discretionary changes included in the budget:

- Increase in contributions to Fleet Services for vehicles/equipment based on planned purchases and funding to Fleet Services ($395K)
- Decrease in equipment budget for expected cart purchases ($42K), miscellaneous other net decreases ($44K)





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	(2,690)	-	-	-	-	-	
Community Credits	423001	59,373	75,709	81,087	70,000	68,000	(2,000)	
Total Intergovernmental Grants		56,683	75,709	81,087	70,000	68,000	(2,000)	-3%
Charges for Services								
Admin charges - City Mgr Depts	431007	844	3,647	1,910	-	-	-	
Admin Charges - Commission Dep	431011	-	-	150	-	-	-	
Admin Charges - External	431012	-	9,576	13,134	-	-	-	
Solid Waste Collection Fees	432001	6,001,921	6,636,510	6,932,651	7,283,040	7,786,335	503,295	
Sale of Recycleable	432002	3,311	11,186	12,727	6,500	13,000	6,500	
Recycling & Reduction Fees	432003	1,571,901	1,702,653	1,797,637	1,888,415	2,034,086	145,671	
Total Charges for Services		7,577,977	8,363,572	8,758,210	9,177,955	9,833,421	655,466	7%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	24,700	24,700	485,978	545,504	250,000	(295,504)	
Operating Transfer In - Intra	483002	-	-	236	-	-	-	
Total Transfers In		24,700	24,700	486,214	545,504	250,000	(295,504)	-54%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	147,381	-	271	-	-	-	
Contributions & Donations	471002	-	8,095	-	-	-	-	
Sale of Inventory	471003	7	-	88	-	-	-	
Damage Recoveries	471004	-	1,750	1,278	-	-	-	
Other Miscellaneous Revenue	471005	302	276	159	500	500	-	
Interest / Div - Proprietary	481000	27,053	22,235	12,088	20,000	28,000	8,000	
Sale of Fixed Assets	482001	2,650	1,629	143	-	-	-	
Total Other Revenue		177,393	33,986	14,026	20,500	28,500	8,000	39%
Total Revenues		7,836,753	8,497,967	9,339,536	9,813,959	10,179,921	365,962	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,274,474	2,342,836	2,320,711	2,514,760	2,420,394	(94,366)	
Temporary/Seasonal Emplyees	511200	48,815	51,724	63,046	86,909	90,448	3,539	
Overtime	511300	105,525	176,710	150,372	138,692	215,697	77,005	
Other / Special Pays	511400	108,619	111,499	106,923	111,873	112,050	177	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Leave Accrual	511500	9,014	21,116	(18,209)	-	-	-	
Group Insurance	512100	631,249	656,053	639,917	694,543	689,033	(5,510)	
Social Security Contributions	512200	188,240	197,375	195,867	218,192	217,150	(1,042)	
Retirement Contribution	512300	171,500	210,468	221,891	264,405	253,488	(10,917)	
Unemployment Compensation	512400	33,944	(9,776)	18,896	-	-	-	
Workers' Compensation	512500	299,341	292,810	129,390	169,100	285,231	116,131	
Other Employee Benefits	512600	7,639	8,001	3,293	(73,127)	1,395	74,523	
Total Personal Services		3,878,361	4,058,817	3,832,098	4,125,347	4,284,886	159,540	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	34,532	51,743	47,513	56,000	56,000	-	
Consulting Services	521103	-	-	-	5,000	5,000	-	
Contract Labor	521105	3,130	13,154	15,197	55,000	15,197	(39,803)	
Health Services	521106	1,644	1,060	351	1,800	1,800	-	
Other Professional Services	521108	8,352	2,350	2,378	2,500	2,500	-	
Banking / Financial Services	521109	5,917	5,362	4,960	6,000	5,500	(500)	
Computer Hardware	522100	3,117	292	5,078	3,000	3,000	-	
Computer Software	522101	5,808	-	-	5,800	5,800	-	
IT Services - External	522102	24,732	25,355	261	30,000	30,000	-	
Radio Maintenance	522103	-	5,461	8,469	8,000	8,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	512	67	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	1,744	710	-	2,000	1,500	(500)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	663	658	-	800	800	-	
Landfill Fees	523102	1,063,786	1,061,592	1,019,313	1,044,360	1,050,000	5,640	
Refuse Collection/Fees	523104	2,295	2,286	3,588	3,500	3,500	-	
Telephone	523107	5,202	5,839	7,824	5,500	6,500	1,000	
Rental of Equip & Vehicles	524101	-	600	-	-	-	-	
Printing, Binding, & Duplicate	525102	15,051	25,461	24,491	26,000	25,500	(500)	
Awards & Recognition	531102	-	-	145	300	300	-	
Books,Periodicals,&Subscrip	531103	662	402	612	900	900	-	
Cleaning/Janitorial Supplies	531105	1,523	4,949	1,908	5,000	3,000	(2,000)	
Computer Supplies	531106	148	943	70	1,200	1,000	(200)	
Equip/Furniture/Fixtures	531109	264,916	1,762,586	90,306	442,200	400,000	(42,200)	
Photography Supplies	531110	554	1,305	1,137	1,500	1,500	-	
Miscellaneous Supplies	531114	-	911	99	-	-	-	
Office Supplies	531116	4,724	1,774	1,427	3,500	3,000	(500)	
Paint Supplies	531117	74	51	-	150	150	-	
Program Supplies	531118	-	4,621	240	3,500	5,000	1,500	
Shop Supplies	531119	2,335	2,879	1,389	3,000	3,000	-	
Sign & Signal Supplies	531120	468	2,139	2,145	2,000	2,500	500	
Street/Sewer Mat & Supplies	531121	-	-	223	1,100	750	(350)	
Uniforms	531123	6,368	9,302	5,318	9,000	9,000	-	
Personal Protective Gear	531124	9,439	20,195	5,217	20,000	12,000	(8,000)	
Kerosene	532102	515	373	-	550	550	-	
Other Lubricants	532106	28	71	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	863	16	218	-	-	-	
F,F&E - Parts & Materials	533101	882	18	435	900	900	-	
Veh&Roll Stk-Parts & Materials	533102	4,294	5,507	427	5,000	4,500	(500)	
Contribution-Other Agency	541106	19,488	-	1,017,400	885,000	1,280,000	395,000	
Cost of Conferences / Training	542102	4,530	4,066	4,545	7,000	7,000	-	
Dues & Memberships	542103	920	1,214	999	1,500	1,500	-	
Entertainment Expense	542104	4	-	-	-	-	-	
Settlement	542105	1,824	2,342	98	1,800	1,800	-	
Miscellaneous Costs	542107	11,038	9,359	10,191	-	-	-	
Postage & Freight	542108	5,082	12,328	4,600	7,000	7,000	-	
Travel	542111	405	415	385	500	500	-	
Total Discretionary		1,517,057	3,050,199	2,289,023	2,657,860	2,966,447	308,587	12%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	24,500	24,500	
City Fleet Services	522108	583,509	677,469	841,363	622,325	864,060	241,735	
Rental of Land & Bldgs	524100	163,392	171,708	171,708	171,708	180,938	9,230	
City Rental Charges - Fleet	524102	684,089	714,911	975,323	1,433,483	1,230,813	(202,670)	
Total Non-Discretionary - Fleet & Facilities		1,430,990	1,564,088	1,988,394	2,227,516	2,300,311	72,795	3%
Non-Discretionary Other								
City Accounting Services	521113	82,289	114,415	132,993	121,500	123,930	2,430	
Admin Charges - Cty Mgr depts	521114	583,013	692,303	678,750	764,249	766,475	2,226	
City IT Services	522109	70,884	85,498	82,804	103,894	109,339	5,445	
Electricity	523100	29,881	16,430	28,361	33,000	-	(33,000)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	16,873	16,428	16,428	30,118	40,678	10,560	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	122,091	145,663	54,403	52,223	73,538	21,315	
Diesel Fuel	532100	394,599	510,370	570,687	500,000	590,162	90,162	
Gasoline	532101	14,904	11,092	13,109	15,000	13,400	(1,600)	
Total Non-Discretionary Other		1,314,533	1,592,199	1,577,535	1,619,984	1,717,522	97,538	6%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	145,134	9,358	25,291	17,243	25,300	8,057	
Total Non-Discret Capital Outlay Expenditures		145,134	9,358	25,291	17,243	25,300	8,057	47%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Operating Transfer Out-Inter	571100	-	8,080	1,891,516	8,080	8,080	-	
Op Transfer Out-Intra	571200	-	-	236	-	-	-	
Total Transfers Out		-	8,080	1,891,752	8,080	8,080	-	0%
Total Expenditures		8,286,075	10,282,741	11,604,093	10,656,029	11,302,546	646,517	6%
Net Revenues over/(under) Expenditures		(449,322)	(1,784,774)	(2,264,557)	(842,070)	(1,122,625)	(280,555)	

SOLID WASTE & REC - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	(2,690)	-	-	-	-	-	
Community Credits	423001	59,373	75,709	81,087	70,000	68,000	(2,000)	
Total Intergovernmental Grants		56,683	75,709	81,087	70,000	68,000	(2,000)	-3%
Charges for Services								
Admin charges - City Mgr Depts	431007	844	3,647	1,910	-	-	-	
Admin Charges - Commission Dep	431011	-	-	150	-	-	-	
Admin Charges - External	431012	-	9,576	13,134	-	-	-	
Solid Waste Collection Fees	432001	6,001,921	6,636,510	6,932,651	7,283,040	7,786,335	503,295	
Sale of Recycleable	432002	3,311	11,186	12,727	6,500	13,000	6,500	
Recycling & Reduction Fees	432003	1,571,901	1,702,653	1,797,637	1,888,415	2,034,086	145,671	
Total Charges for Services		7,577,977	8,363,572	8,758,210	9,177,955	9,833,421	655,466	7%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	461,278	520,804	250,000	(270,804)	
Operating Transfer In - Intra	483002	-	-	236	-	-	-	
Total Transfers In		-	-	461,514	520,804	250,000	(270,804)	-52%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	112,995	-	271	-	-	-	
Contributions & Donations	471002	-	8,095	-	-	-	-	
Sale of Inventory	471003	7	-	88	-	-	-	
Damage Recoveries	471004	-	1,750	1,278	-	-	-	
Other Miscellaneous Revenue	471005	302	276	159	500	500	-	
Interest / Div - Proprietary	481000	27,053	22,235	12,088	20,000	28,000	8,000	
Sale of Fixed Assets	482001	2,650	1,629	143	-	-	-	
Total Other Revenue		143,006	33,986	14,026	20,500	28,500	8,000	39%
Total Revenues		7,777,666	8,473,267	9,314,836	9,789,259	10,179,921	390,662	4%
Expenditures								
Personal Services								
Regular Employees	511100	2,274,474	2,342,836	2,320,711	2,514,760	2,420,394	(94,366)	
Temporary/Seasonal Emplyees	511200	48,815	51,724	63,046	86,909	90,448	3,539	
Overtime	511300	105,525	176,710	150,372	138,692	215,697	77,005	
Other / Special Pays	511400	108,619	111,499	106,923	111,873	112,050	177	
Leave Accrual	511500	9,014	21,116	(18,209)	-	-	-	
Group Insurance	512100	631,249	656,053	639,917	694,543	689,033	(5,510)	
Social Security Contributions	512200	188,240	197,375	195,867	218,192	217,150	(1,042)	
Retirement Contribution	512300	171,500	210,468	221,891	264,405	253,488	(10,917)	
Unemployment Compensation	512400	33,944	(9,776)	18,896	-	-	-	
Workers' Compensation	512500	299,341	292,810	129,390	169,100	285,231	116,131	
Other Employee Benefits	512600	7,639	8,001	3,293	(73,127)	1,395	74,523	
Total Personal Services		3,878,361	4,058,817	3,832,098	4,125,347	4,284,886	159,540	4%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	34,532	51,743	47,513	56,000	56,000	-	
Consulting Services	521103	-	-	-	5,000	5,000	-	
Contract Labor	521105	3,130	13,154	15,197	55,000	15,197	(39,803)	
Health Services	521106	1,644	1,060	351	1,800	1,800	-	
Other Professional Services	521108	8,352	2,350	2,378	2,500	2,500	-	
Banking / Financial Services	521109	5,917	5,362	4,960	6,000	5,500	(500)	
Computer Hardware	522100	3,117	292	5,078	3,000	3,000	-	
Computer Software	522101	5,808	-	-	5,800	5,800	-	
IT Services - External	522102	24,732	25,355	261	30,000	30,000	-	
Radio Maintenance	522103	-	5,461	8,469	8,000	8,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	512	67	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	1,744	710	-	2,000	1,500	(500)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	663	658	-	800	800	-	
Landfill Fees	523102	1,063,786	1,061,592	1,019,313	1,044,360	1,050,000	5,640	
Refuse Collection/Fees	523104	2,295	2,286	3,588	3,500	3,500	-	
Telephone	523107	5,202	5,839	7,824	5,500	6,500	1,000	
Rental of Equip & Vehicles	524101	-	600	-	-	-	-	
Printing, Binding, & Duplicate	525102	15,051	25,461	24,491	26,000	25,500	(500)	
Awards & Recognition	531102	-	-	145	300	300	-	
Books,Periodicals,&Subscrip	531103	662	402	612	900	900	-	
Cleaning/Janitorial Supplies	531105	1,523	4,949	1,908	5,000	3,000	(2,000)	
Computer Supplies	531106	148	943	70	1,200	1,000	(200)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Equip/Furniture/Fixtures	531109	264,916	1,762,586	90,306	442,200	400,000	(42,200)	
Photography Supplies	531110	554	1,305	1,137	1,500	1,500	-	
Miscellaneous Supplies	531114	-	911	99	-	-	-	
Office Supplies	531116	4,724	1,774	1,427	3,500	3,000	(500)	
Paint Supplies	531117	74	51	-	150	150	-	
Program Supplies	531118	-	4,621	240	3,500	5,000	1,500	
Shop Supplies	531119	2,335	2,879	1,389	3,000	3,000	-	
Sign & Signal Supplies	531120	468	2,139	2,145	2,000	2,500	500	
Street/Sewer Mat & Supplies	531121	-	-	223	1,100	750	(350)	
Uniforms	531123	6,368	9,302	5,318	9,000	9,000	-	
Personal Protective Gear	531124	9,439	20,195	5,217	20,000	12,000	(8,000)	
Kerosene	532102	515	373	-	550	550	-	
Other Lubricants	532106	28	71	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	863	16	218	-	-	-	
F,F&E - Parts & Materials	533101	882	18	435	900	900	-	
Veh&Roll Stk-Parts & Materials	533102	4,294	5,507	427	5,000	4,500	(500)	
Contribution-Other Agency	541106	19,488	-	1,017,400	885,000	1,280,000	395,000	
Cost of Conferences / Training	542102	4,530	4,066	4,545	7,000	7,000	-	
Dues & Memberships	542103	920	1,214	999	1,500	1,500	-	
Entertainment Expense	542104	4	-	-	-	-	-	
Settlement	542105	1,824	2,342	98	1,800	1,800	-	
Miscellaneous Costs	542107	11,038	9,359	10,191	-	-	-	
Postage & Freight	542108	5,082	12,328	4,600	7,000	7,000	-	
Travel	542111	405	415	385	500	500	-	
Total Discretionary		1,517,057	3,050,199	2,289,023	2,657,860	2,966,447	308,587	12%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	24,500	24,500	
City Fleet Services	522108	583,509	677,469	841,363	622,325	864,060	241,735	
Rental of Land & Bldgs	524100	163,392	171,708	171,708	171,708	180,938	9,230	
City Rental Charges - Fleet	524102	684,089	714,911	975,323	1,433,483	1,230,813	(202,670)	
Total Non-Discretionary - Fleet & Facilities		1,430,990	1,564,088	1,988,394	2,227,516	2,300,311	72,795	3%
Non-Discretionary Other								
City Accounting Services	521113	82,289	114,415	132,993	121,500	123,930	2,430	
Admin Charges - Cty Mgr depts	521114	583,013	692,303	678,750	764,249	766,475	2,226	
City IT Services	522109	70,884	85,498	82,804	103,894	109,339	5,445	
Electricity	523100	29,881	16,430	28,361	33,000	-	(33,000)	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	16,873	16,428	16,428	30,118	40,678	10,560	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	122,091	145,663	54,403	52,223	73,538	21,315	
Diesel Fuel	532100	394,599	510,370	570,687	500,000	590,162	90,162	
Gasoline	532101	14,904	11,092	13,109	15,000	13,400	(1,600)	
Total Non-Discretionary Other		1,314,533	1,592,199	1,577,535	1,619,984	1,717,522	97,538	6%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	145,134	9,358	25,291	17,243	25,300	8,057	
Total Non-Discret Capital Outlay Expenditures		145,134	9,358	25,291	17,243	25,300	8,057	47%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	8,080	1,891,516	8,080	8,080	-	
Total Transfers Out		-	8,080	1,891,516	8,080	8,080	-	0%
Total Expenditures		8,286,075	10,282,741	11,603,857	10,656,029	11,302,546	646,517	6%
Net Revenues over/(under) Expenditures		(508,408)	(1,809,474)	(2,289,021)	(866,770)	(1,122,625)	(255,855)	

SOLID WASTE & REC-LANDFILL RES

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	24,700	24,700	24,700	24,700	-	(24,700)	
Total Transfers In		24,700	24,700	24,700	24,700	-	(24,700)	-100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	34,386	-	-	-	-	-	
Total Other Revenue		34,386	-	-	-	-	-	0%
Total Revenues		59,086	24,700	24,700	24,700	-	(24,700)	-100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		59,086	24,700	24,700	24,700	-	(24,700)	

SOLID WASTE & REC -CONSTRUCT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	-	-	236	-	-	-	
Total Transfers Out		-	-	236	-	-	-	0%
Total Expenditures		-	-	236	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	(236)	-	-	-	

Parking Department Sections

- Parking

The Cedar Rapids Downtown District manages the Parking Department operations.

Department Description

The **Parking** fund records the revenues and expenditures associated with the City's parking system.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	5,603,332	5,143,738	34,310,397	29,166,659	567.0%
Expenditures					
Personal Services	344,148	354,234	366,610	12,376	
Discretionary	1,952,135	2,914,774	3,406,000	491,226	
Fleet & Facilities	67,154	-	-	-	
Non-Discretionary	367,074	30,602	173,726	143,124	
Capital Outlay	2,450,517	1,000,000	29,000,000	28,000,000	
Debt	164,440	368,937	347,912	(21,025)	
Transfers Out	97,456	459,851	983,940	524,089	
	5,442,925	5,128,398	34,278,187	29,149,790	568.4%
Net	160,407	15,340	32,210	16,869	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
5.00	5.00	0.00	5.00	0.00

Highlight of Budget Changes

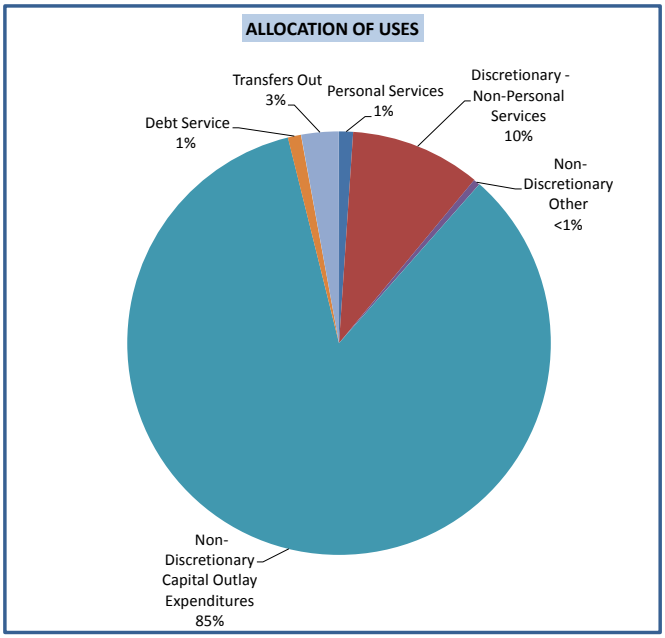
Operations

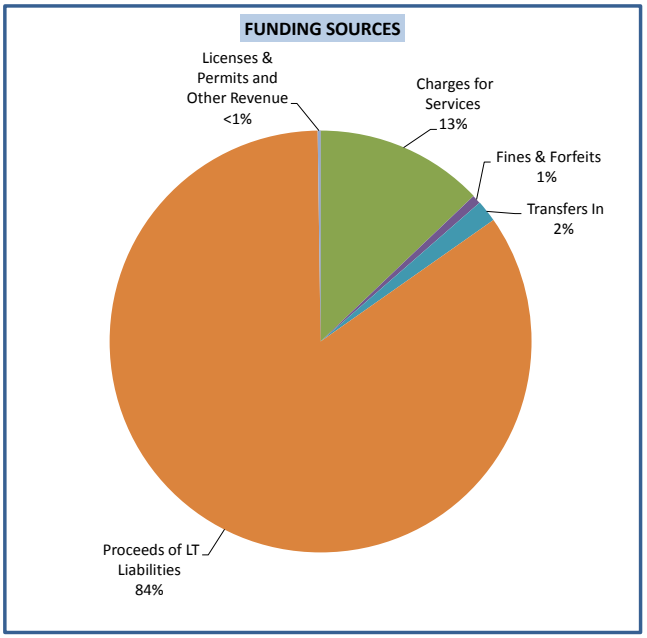
Downtown Parking Management budget for FY 2015 includes $4.7M of revenue and $3.4M of operating expenses. $929K of revenue will fund the south side parking ramp and convention center parking ramp debt. The Downtown Parking Management budget reflects a $399K profit.

Also, included in the FY 2015 parking operating budget is the City's expense for employees originally hired by the City of Cedar Rapids and flood insurance (flood insurance to be funded by 90% flood LOST).

Capital Outlay

The City budgeted $1M in parking capital outlay expenditures for deferred maintenance projects to be funded with general obligation bonds. Also budgeted is $28M for the casino ramp if the gaming license is approved.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	4,463	110	-	459,851	-	(459,851)	
Admin Charges - External	431012	285	-	-	-	-	-	
Registration Fees	431303	25	-	-	-	-	-	
Daily Parking	431901	617,275	824,434	582,516	722,500	795,449	72,949	
Monthly Parking	431902	1,437,566	1,892,309	1,970,742	2,216,250	3,523,782	1,307,532	
Event Parking	431903	18,371	4,949	48,900	92,500	105,479	12,979	
Total Charges for Services		2,077,985	2,721,801	2,602,158	3,491,101	4,424,710	933,608	27%
Fines & Forfeits								
Court Fines	441000	(2,223)	(30)	-	-	-	-	
Other Fines & Forfeits	441002	148,363	213,090	208,002	240,000	233,050	(6,950)	
Total Fines & Forfeits		146,140	213,060	208,002	240,000	233,050	(6,950)	-3%
Transfers In								
Operating Transfer In - Inter	483001	100,000	194,130	1,386,184	368,937	521,638	152,701	
Operating Transfer In - Intra	483002	1,851,659	2,608	94,659	-	55,000	55,000	
Total Transfers In		1,951,659	196,739	1,480,843	368,937	576,638	207,701	56%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	774,200	510,125	900,000	1,000,000	29,000,000	28,000,000	
Total Proceeds of LT Liabilities		774,200	510,125	900,000	1,000,000	29,000,000	28,000,000	2800%
Other Revenue								
Penalties	451001	20	-	246	-	-	-	
Gain (Loss) on Sale of Invest	451002	21,364	-	-	-	-	-	
Parking Fees	461010	-	-	-	43,700	76,000	32,300	
Other Miscellaneous Revenue	471005	74,177	319,622	369,691	-	-	-	
Insurance Premiums	471006	549	24,654	29,974	-	-	-	
Cash Over (Under)	471007	(12)	-	13,257	-	-	-	
Interest / Div - Proprietary	481000	2,952	227	(839)	-	-	-	
Total Other Revenue		99,050	344,503	412,328	43,700	76,000	32,300	74%
Total Revenues		5,049,033	3,986,227	5,603,332	5,143,738	34,310,397	29,166,659	567%
Expenditures								
Personal Services								
Regular Employees	511100	294,863	220,500	225,426	229,903	234,520	4,617	
Temporary/Seasonal Emplyees	511200	18,276	-	-	-	-	-	
Overtime	511300	6,964	1,990	4,029	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Other / Special Pays	511400	24,379	5,513	4,783	5,544	5,170	(374)	
Leave Accrual	511500	(924)	3,026	(1,257)	-	-	-	
Group Insurance	512100	77,708	71,360	70,518	70,788	80,021	9,233	
Social Security Contributions	512200	27,191	16,843	17,001	18,012	18,338	326	
Retirement Contribution	512300	20,349	18,396	20,103	21,825	21,405	(420)	
Unemployment Compensation	512400	2,483	4,748	-	-	-	-	
Workers' Compensation	512500	9,254	6,588	3,222	8,069	7,063	(1,006)	
Other Employee Benefits	512600	1,787	2,404	324	93	93	-	
Total Personal Services		482,330	351,368	344,148	354,234	366,610	12,376	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	2,449	-	20,348	-	-	-	
Auditing / Accounting	521102	725	-	7,450	-	-	-	
Technical/Engineering Services	521104	12,681	(12,357)	-	-	-	-	
Contract Labor	521105	459,477	-	1,308,263	2,718,024	2,087,596	(630,428)	
Health Services	521106	340	-	-	-	-	-	
Legal Services	521107	1,212	-	-	-	-	-	
Other Professional Services	521108	61,749	(18,000)	108,207	196,750	251,826	55,076	
Banking / Financial Services	521109	7,987	427	33,659	-	-	-	
Security Services	521110	5,705	-	-	-	-	-	
Management Services	521111	73,587	2,303,191	-	-	108,000	108,000	
Collection Services	521112	1,155	136	6	-	-	-	
Computer Software	522101	3,274	-	-	-	-	-	
IT Services - External	522102	3,702	-	5,095	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	21,330	-	69,419	-	464,910	464,910	
Ext Repair & Maint Svcs - FF&E	522105	244	-	43,341	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	919	-	6,595	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	106,959	259	28,639	-	-	-	
Landfill Fees	523102	60	-	2,441	-	-	-	
Telephone	523107	21,986	(34)	40,093	-	-	-	
Water	523108	3,402	44	1,000	-	-	-	
Rental of Equip & Vehicles	524101	278	-	5,417	-	-	-	
Printing, Binding, & Duplicate	525102	4,840	-	52	-	-	-	
Other Insurance	525105	4,435	-	-	-	-	-	
Books,Periodicals,&Subscrip	531103	44	-	-	-	-	-	
Cleaning/Janitorial Supplies	531105	3,207	-	-	-	-	-	
Computer Supplies	531106	2,615	-	7,774	-	-	-	
Equip/Furniture/Fixtures	531109	13,385	-	120,032	-	-	-	
Miscellaneous Supplies	531114	-	-	25,743	-	-	-	
Office Supplies	531116	11,107	-	11,433	-	-	-	
Paint Supplies	531117	12	-	82,296	-	-	-	
Program Supplies	531118	-	-	-	-	493,668	493,668	
Shop Supplies	531119	6,464	-	-	-	-	-	
Sign & Signal Supplies	531120	9,257	2,608	507	-	-	-	
Meters	531122	41	-	-	-	-	-	
Uniforms	531123	323	-	3,084	-	-	-	
Personal Protective Gear	531124	1,487	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	944	-	-	-	-	-	
F,F&E - Parts & Materials	533101	622	-	-	-	-	-	
Contribution-Other Agency	541106	-	63,545	-	-	-	-	
Parking Discount	541109	755	-	-	-	-	-	
Transit Program	541110	1,903	-	-	-	-	-	
Cost of Conferences / Training	542102	395	-	-	-	-	-	
Settlement	542105	180	-	-	-	-	-	
Miscellaneous Costs	542107	937	456,205	11,953	-	-	-	
Postage & Freight	542108	7,799	-	5,122	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	44	-	-	-	
Travel	542111	530	-	4,122	-	-	-	
Total Discretionary		860,505	2,796,023	1,952,135	2,914,774	3,406,000	491,226	17%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	266,169	-	-	-	-	-	
City Fleet Services	522108	2,415	-	-	-	-	-	
Rental of Land & Bldgs	524100	19,861	-	67,154	-	-	-	
City Rental Charges - Fleet	524102	4,158	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		292,602	-	67,154	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	23,907	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	29,286	-	-	-	-	-	
City IT Services	522109	24,324	-	-	-	-	-	
Electricity	523100	214,091	(1,039)	182,341	-	-	-	
Natural Gas	523103	18,362	-	-	-	-	-	
Liability Insurance	525104	14,449	-	133,590	3,152	-	(3,152)	
Property Insurance	525107	66,883	24,654	32,652	27,260	173,726	146,466	
Vehicle Insurance	525108	1,342	-	383	190	-	(190)	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	5,513	-	18,108	-	-	-	
Total Non-Discretionary Other		398,157	23,615	367,074	30,602	173,726	143,124	468%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	475,900	(58,512)	2,416,717	1,000,000	29,000,000	28,000,000	
Machinery & Equipment	554000	-	1,228,534	33,800	-	-	-	
Controlled assets	556000	1,859	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		477,759	1,170,022	2,450,517	1,000,000	29,000,000	28,000,000	2800%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Debt Service								
Bond Principal	561000	-	114,700	138,075	312,150	265,950	(46,200)	
Interest - Bonds	561002	-	13,927	28,688	56,787	81,962	25,175	
Issuance Costs	561006	12,170	-	(2,323)	-	-	-	
Total Debt Service		12,170	128,627	164,440	368,937	347,912	(21,025)	-6%
Transfers Out								
Operating Transfer Out-Inter	571100	35,951	120,721	2,796	459,851	928,940	469,089	
Op Transfer Out-Intra	571200	1,851,659	2,608	94,659	-	55,000	55,000	
Total Transfers Out		1,887,610	123,330	97,456	459,851	983,940	524,089	114%
Total Expenditures		4,411,133	4,592,985	5,442,925	5,128,398	34,278,187	29,149,790	568%
Net Revenues over/(under) Expenditures		637,900	(606,758)	160,407	15,340	32,210	16,869	

PARKING - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	4,463	110	-	459,851	-	(459,851)	
Admin Charges - External	431012	285	-	-	-	-	-	
Registration Fees	431303	25	-	-	-	-	-	
Daily Parking	431901	617,275	824,434	582,516	722,500	795,449	72,949	
Monthly Parking	431902	1,437,566	1,892,309	1,970,742	2,216,250	3,523,782	1,307,532	
Event Parking	431903	18,371	4,949	48,900	92,500	105,479	12,979	
Total Charges for Services		2,077,985	2,721,801	2,602,158	3,491,101	4,424,710	933,608	27%
Fines & Forfeits								
Court Fines	441000	(2,223)	(30)	-	-	-	-	
Other Fines & Forfeits	441002	148,363	213,090	208,002	240,000	233,050	(6,950)	
Total Fines & Forfeits		146,140	213,060	208,002	240,000	233,050	(6,950)	-3%
Transfers In								
Operating Transfer In - Inter	483001	-	58,463	-	-	173,726	173,726	
Operating Transfer In - Intra	483002	8,965	-	-	-	55,000	55,000	
Total Transfers In		8,965	58,463	-	-	228,726	228,726	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	20	-	246	-	-	-	
Gain (Loss) on Sale of Invest	451002	21,364	-	-	-	-	-	
Parking Fees	461010	-	-	-	43,700	76,000	32,300	
Other Miscellaneous Revenue	471005	69,574	319,622	369,691	-	-	-	
Insurance Premiums	471006	549	24,654	29,974	-	-	-	
Cash Over (Under)	471007	(12)	-	13,257	-	-	-	
Interest / Div - Proprietary	481000	2,279	93	(983)	-	-	-	
Total Other Revenue		93,774	344,369	412,184	43,700	76,000	32,300	74%
Total Revenues		2,326,864	3,337,692	3,222,345	3,774,801	4,962,486	1,187,684	31%
Expenditures								
Personal Services								
Regular Employees	511100	294,863	220,500	225,426	229,903	234,520	4,617	
Temporary/Seasonal Emplyees	511200	18,276	-	-	-	-	-	
Overtime	511300	6,964	1,990	4,029	-	-	-	
Other / Special Pays	511400	24,379	5,513	4,783	5,544	5,170	(374)	
Leave Accrual	511500	(924)	3,026	(1,257)	-	-	-	
Group Insurance	512100	77,708	71,360	70,518	70,788	80,021	9,233	
Social Security Contributions	512200	27,191	16,843	17,001	18,012	18,338	326	
Retirement Contribution	512300	20,349	18,396	20,103	21,825	21,405	(420)	
Unemployment Compensation	512400	2,483	4,748	-	-	-	-	
Workers' Compensation	512500	9,254	6,588	3,222	8,069	7,063	(1,006)	
Other Employee Benefits	512600	1,787	2,404	324	93	93	-	
Total Personal Services		482,330	351,368	344,148	354,234	366,610	12,376	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	2,449	-	19,849	-	-	-	
Auditing / Accounting	521102	725	-	7,450	-	-	-	
Technical/Engineering Services	521104	(30,765)	-	-	-	-	-	
Contract Labor	521105	459,477	-	1,308,263	2,718,024	2,087,596	(630,428)	
Health Services	521106	340	-	-	-	-	-	
Legal Services	521107	1,212	-	-	-	-	-	
Other Professional Services	521108	52,837	-	108,000	196,750	251,826	55,076	
Banking / Financial Services	521109	7,530	333	33,659	-	-	-	
Security Services	521110	5,705	-	-	-	-	-	
Management Services	521111	73,587	2,303,191	-	-	108,000	108,000	
Collection Services	521112	1,155	136	6	-	-	-	
Computer Software	522101	3,274	-	-	-	-	-	
IT Services - External	522102	3,702	-	5,095	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	14,153	-	69,419	-	464,910	464,910	
Ext Repair & Maint Svcs - FF&E	522105	244	-	43,341	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	919	-	6,595	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	28,177	-	-	-	
Landfill Fees	523102	60	-	2,441	-	-	-	
Telephone	523107	21,986	(34)	40,093	-	-	-	
Water	523108	3,402	44	1,000	-	-	-	
Rental of Equip & Vehicles	524101	278	-	5,417	-	-	-	
Printing, Binding, & Duplicate	525102	4,840	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Other Insurance	525105	4,435	-	-	-	-	-	
Books,Periodicals,&Subscrip	531103	44	-	-	-	-	-	
Cleaning/Janitorial Supplies	531105	3,207	-	-	-	-	-	
Computer Supplies	531106	2,615	-	7,774	-	-	-	
Equip/Furniture/Fixtures	531109	13,385	-	120,032	-	-	-	
Miscellaneous Supplies	531114	-	-	25,743	-	-	-	
Office Supplies	531116	11,107	-	11,433	-	-	-	
Paint Supplies	531117	12	-	82,296	-	-	-	
Program Supplies	531118	-	-	-	-	493,668	493,668	
Shop Supplies	531119	6,464	-	-	-	-	-	
Sign & Signal Supplies	531120	9,257	-	-	-	-	-	
Meters	531122	41	-	-	-	-	-	
Uniforms	531123	323	-	3,084	-	-	-	
Personal Protective Gear	531124	1,487	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	944	-	-	-	-	-	
F,F&E - Parts & Materials	533101	622	-	-	-	-	-	
Parking Discount	541109	755	-	-	-	-	-	
Transit Program	541110	1,903	-	-	-	-	-	
Cost of Conferences / Training	542102	395	-	-	-	-	-	
Settlement	542105	180	-	-	-	-	-	
Miscellaneous Costs	542107	937	-	11,953	-	-	-	
Postage & Freight	542108	7,799	-	5,122	-	-	-	
Travel	542111	530	-	4,122	-	-	-	
Total Discretionary		693,552	2,303,670	1,950,364	2,914,774	3,406,000	491,226	17%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	266,169	-	-	-	-	-	
City Fleet Services	522108	2,415	-	-	-	-	-	
Rental of Land & Bldgs	524100	19,861	-	67,154	-	-	-	
City Rental Charges - Fleet	524102	4,158	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		292,602	-	67,154	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	22,991	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	29,286	-	-	-	-	-	
City IT Services	522109	24,324	-	-	-	-	-	
Electricity	523100	214,091	(1,039)	182,341	-	-	-	
Natural Gas	523103	18,362	-	-	-	-	-	
Liability Insurance	525104	14,449	-	133,590	3,152	-	(3,152)	
Property Insurance	525107	66,883	24,654	24,654	27,260	173,726	146,466	
Vehicle Insurance	525108	1,342	-	383	190	-	(190)	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	5,513	-	18,108	-	-	-	
Total Non-Discretionary Other		397,242	23,615	359,077	30,602	173,726	143,124	468%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	1,859	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		1,859	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	35,951	-	-	459,851	928,940	469,089	
Op Transfer Out-Intra	571200	684,731	-	-	-	-	-	
Total Transfers Out		720,682	-	-	459,851	928,940	469,089	102%
Total Expenditures		2,588,267	2,678,653	2,720,743	3,759,461	4,875,276	1,115,815	30%
Net Revenues over/(under) Expenditures		(261,403)	659,040	501,602	15,340	87,210	71,869	

PARKING - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	128,627	166,763	368,937	347,912	(21,025)	
Operating Transfer In - Intra	483002	114,731	-	-	-	-	-	
Total Transfers In		114,731	128,627	166,763	368,937	347,912	(21,025)	-6%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		114,731	128,627	166,763	368,937	347,912	(21,025)	-6%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	-	114,700	138,075	312,150	265,950	(46,200)	
Interest - Bonds	561002	-	13,927	28,688	56,787	81,962	25,175	
Total Debt Service		-	128,627	166,763	368,937	347,912	(21,025)	-6%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	128,627	166,763	368,937	347,912	(21,025)	-6%
Net Revenues over/(under) Expenditures		114,731	-	-	-	-	-	

PARKING - REVENUE FUND

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	7,040	-	-	-	-	
Operating Transfer In - Intra	483002	64,577	-	-	-	-	-	
Total Transfers In		64,577	7,040	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	(37)	12	0	-	-	-	
Total Other Revenue		(37)	12	0	-	-	-	0%
Total Revenues		64,540	7,052	0	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Contribution-Other Agency	541106	-	63,545	-	-	-	-	
Total Discretionary		-	63,545	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	64	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		64	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	474	-	-	-	
Op Transfer Out-Intra	571200	804,313	2,608	-	-	55,000	55,000	
Total Transfers Out		804,313	2,608	474	-	55,000	55,000	100%
Total Expenditures		804,378	66,153	474	-	55,000	55,000	100%
Net Revenues over/(under) Expenditures		(739,838)	(59,101)	(474)	-	(55,000)	(55,000)	

PARKING - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	100,000	-	1,219,421	-	-	-	
Operating Transfer In - Intra	483002	1,663,385	2,608	94,659	-	-	-	
Total Transfers In		1,763,385	2,608	1,314,080	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	774,200	510,125	900,000	1,000,000	29,000,000	28,000,000	
Total Proceeds of LT Liabilities		774,200	510,125	900,000	1,000,000	29,000,000	28,000,000	2800%
Other Revenue								
Other Miscellaneous Revenue	471005	4,603	-	-	-	-	-	
Interest / Div - Proprietary	481000	710	122	144	-	-	-	
Total Other Revenue		5,313	122	144	-	-	-	0%
Total Revenues		2,542,898	512,856	2,214,224	1,000,000	29,000,000	28,000,000	2800%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	499	-	-	-	
Technical/Engineering Services	521104	43,446	(12,357)	-	-	-	-	
Other Professional Services	521108	8,913	(18,000)	207	-	-	-	
Banking / Financial Services	521109	457	94	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	7,178	-	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	106,959	259	462	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	52	-	-	-	
Sign & Signal Supplies	531120	-	2,608	507	-	-	-	
Miscellaneous Costs	542107	-	456,205	-	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	44	-	-	-	
Total Discretionary		166,953	428,809	1,771	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	851	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	7,998	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		851	-	7,998	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	475,900	(58,512)	2,416,717	1,000,000	29,000,000	28,000,000	
Machinery & Equipment	554000	-	1,228,534	33,800	-	-	-	
Total Non-Discret Capital Outlay Expenditures		475,900	1,170,022	2,450,517	1,000,000	29,000,000	28,000,000	2800%
Debt Service								
Issuance Costs	561006	12,170	-	(2,323)	-	-	-	
Total Debt Service		12,170	-	(2,323)	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	120,721	2,323	-	-	-	
Op Transfer Out-Intra	571200	362,614	-	94,659	-	-	-	
Total Transfers Out		362,614	120,721	96,982	-	-	-	0%
Total Expenditures		1,018,488	1,719,552	2,554,945	1,000,000	29,000,000	28,000,000	2800%
Net Revenues over/(under) Expenditures		1,524,410	(1,206,697)	(340,721)	-	-	-	

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.

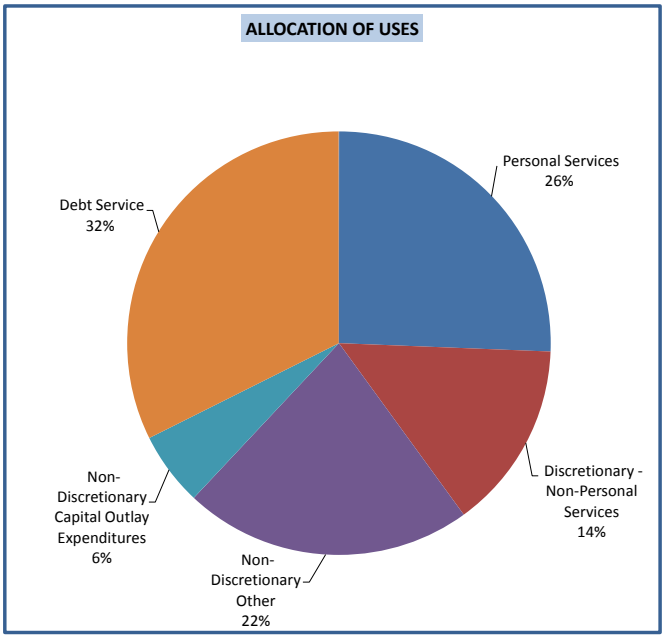
The Cedar Rapids Ice Arena is a 4,000-seat multi-purpose arena in Cedar Rapids, located adjacent to the Veterans Memorial Stadium. The arena opened on January 8, 2000, and is owned by the City of Cedar Rapids. It is home to the Cedar Rapids RoughRiders of the United States Hockey League.

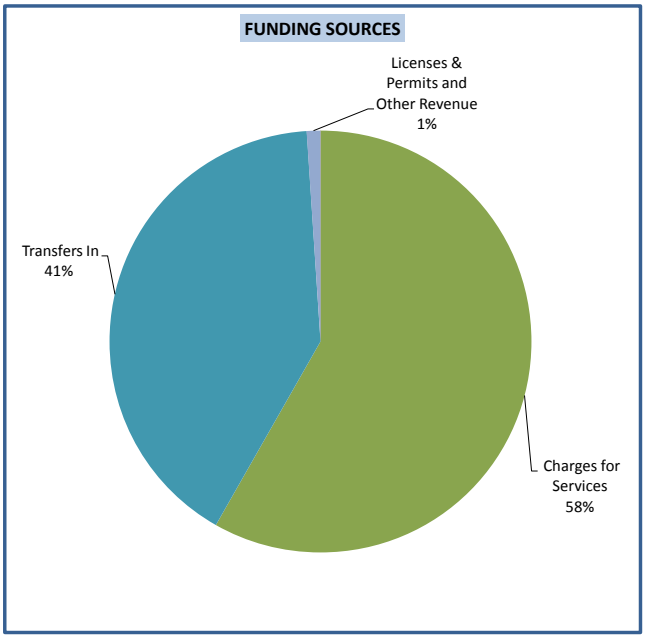
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	1,846,445	1,677,547	1,656,363	(21,184)	-1.3%
Expenditures					
Personal Services	452,177	483,876	454,875	(29,001)	
Discretionary	332,637	241,856	254,794	12,938	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	373,501	360,400	390,400	30,000	
Capital Outlay	12,050	150,000	100,000	(50,000)	
Debt	554,018	562,755	574,405	11,650	
Transfers Out	162,682	-	-	-	
	1,887,064	1,798,887	1,774,474	(24,413)	-1.4%
Net	(40,618)	(121,340)	(118,111)	3,229	

Highlight of Budget Changes

The management company for the Ice Arena, VenuWorks, submitted the FY 2015 operating budget. The budget assumes an operating loss of $118K. This loss will be funded with hotel motel revenue.

The capital outlay budget of $100K will be funded with cash on hand in the special revenue ice arena fund ($50K) and hotel motel fund ($50K).





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	59,679	198,677	89,032	27,283	27,450	167	
Concession Sales	431302	195,243	325,899	296,706	222,151	222,151	-	
Registration Fees	431303	80,526	77,629	74,169	114,500	117,450	2,950	
Admission Fees	431305	67,315	69,466	62,154	86,500	315,290	228,790	
League Fees	431306	144,125	128,642	127,474	157,300	157,300	-	
Will Call Fees	431313	42,984	77,683	79,410	48,098	52,907	4,809	
Advertising Income	431314	20,735	30,147	4,908	30,000	72,100	42,100	
Total Charges for Services		610,606	908,143	733,854	685,832	964,648	278,816	41%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	540,748	548,243	740,638	712,755	674,405	(38,350)	
Operating Transfer In - Intra	483002	105,691	-	-	-	-	-	
Total Transfers In		646,438	548,243	740,638	712,755	674,405	(38,350)	-5%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	2,071	-	21	-	-	-	
Building Rental	461001	107,687	150,658	193,760	87,350	12,300	(75,050)	
Other Rental	461002	187,794	155,256	166,566	185,900	-	(185,900)	
Sale of Inventory	471003	-	-	4,180	-	-	-	
Other Miscellaneous Revenue	471005	5,853	65,104	6,932	5,650	4,950	(700)	
Interest / Div - Proprietary	481000	313	417	495	60	60	-	
Total Other Revenue		303,718	371,435	371,954	278,960	17,310	(261,650)	-94%
Total Revenues		1,560,763	1,827,820	1,846,445	1,677,547	1,656,363	(21,184)	-1%
Expenditures								
Personal Services								
Regular Employees	511100	191,366	313,585	202,644	258,512	260,204	1,692	
Temporary/Seasonal Emplyees	511200	122,068	176,934	154,013	113,700	89,700	(24,000)	
Social Security Contributions	512200	52,595	101,773	95,520	111,664	104,971	(6,693)	
Total Personal Services		366,028	592,292	452,177	483,876	454,875	(29,001)	-6%
Discretionary - Non-Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Advertising / Marketing	521100	11,822	14,671	13,357	19,200	19,200	-	
Consulting Services	521103	-	198	-	-	-	-	
Contract Labor	521105	46,032	67,645	64,932	39,150	45,150	6,000	
Other Professional Services	521108	11,654	17,852	8,012	6,700	8,796	2,096	
Banking / Financial Services	521109	50,800	30,803	16,595	11,200	11,200	-	
Management Services	521111	44,803	59,575	53,703	48,381	48,148	(233)	
Computer Software	522101	-	-	900	-	-	-	
IT Services - External	522102	-	945	11	3,000	500	(2,500)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	30,261	40,355	34,259	26,400	31,500	5,100	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	516	-	-	-	-	
Telephone	523107	8,202	15,877	17,061	18,000	18,000	-	
Rental of Equip & Vehicles	524101	1,649	37,520	21,755	800	800	-	
Printing, Binding, & Duplicate	525102	817	978	1,837	1,200	1,200	-	
Other Insurance	525105	-	4,113	-	-	-	-	
Other Purchased Services	525106	17,306	77,731	26,399	6,000	6,000	-	
Awards & Recognition	531102	111	338	4,941	-	600	600	
Books,Periodicals,&Subscrip	531103	1,289	1,703	1,313	2,100	2,100	-	
Cleaning/Janitorial Supplies	531105	13,948	14,880	10,957	14,750	14,750	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equip/Furniture/Fixtures	531109	1,106	764	16,182	-	-	-	
Cost of Goods Sold	531113	968	15,086	3,989	900	900	-	
Office Supplies	531116	928	2,433	2,049	1,200	1,200	-	
Personal Protective Gear	531124	8,486	8,648	902	6,000	6,000	-	
Bldg&Grds - Parts & Materials	533100	11,475	14,680	16,264	13,500	13,900	400	
F,F&E - Parts & Materials	533101	1,145	710	6,234	850	1,200	350	
Veh&Roll Stk-Parts & Materials	533102	50	660	3,891	-	850	850	
Cost of Conferences / Training	542102	1,327	1,905	240	1,500	1,500	-	
Dues & Memberships	542103	926	1,810	2,202	1,200	1,200	-	
Postage & Freight	542108	499	333	797	600	600	-	
Recording/Filing Fees/Permits	542110	375	932	980	225	500	275	
Travel	542111	62	969	2,875	-	-	-	
Total Discretionary		266,041	434,630	332,637	241,856	254,794	12,938	5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	55	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	326,859	302,103	318,741	310,000	340,000	30,000	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	46,899	53,628	54,760	36,259	50,400	14,141	
Property Insurance	525107	-	-	-	14,141	-	(14,141)	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		373,812	355,731	373,501	360,400	390,400	30,000	8%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	9,500	-	50,000	-	(50,000)	
Machinery & Equipment	554000	-	-	-	100,000	100,000	-	
Controlled assets	556000	-	24,746	12,050	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	34,246	12,050	150,000	100,000	(50,000)	-33%
Debt Service								
Bond Principal	561000	395,000	410,000	425,000	445,000	470,000	25,000	
Interest - Bonds	561002	145,748	138,243	129,018	117,755	104,405	(13,350)	
Total Debt Service		540,748	548,243	554,018	562,755	574,405	11,650	2%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	162,682	-	-	-	
Op Transfer Out-Intra	571200	105,691	-	-	-	-	-	
Total Transfers Out		105,691	-	162,682	-	-	-	0%
Total Expenditures		1,652,319	1,965,141	1,887,064	1,798,887	1,774,474	(24,413)	-1%
Net Revenues over/(under) Expenditures		(91,556)	(137,321)	(40,618)	(121,340)	(118,111)	3,229	

ICE ARENA - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	43,770	171,015	61,986	7,900	8,450	550	
Concession Sales	431302	195,243	325,899	296,706	222,151	222,151	-	
Registration Fees	431303	80,526	77,629	74,169	114,500	117,450	2,950	
Admission Fees	431305	67,315	69,466	62,154	86,500	315,290	228,790	
League Fees	431306	144,125	128,642	127,474	157,300	157,300	-	
Will Call Fees	431313	42,984	77,683	79,410	48,098	52,907	4,809	
Advertising Income	431314	20,735	30,147	4,908	30,000	72,100	42,100	
Total Charges for Services		594,697	880,481	706,808	666,449	945,648	279,199	42%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	36,621	-	-	-	
Total Transfers In		-	-	36,621	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Building Rental	461001	107,687	150,658	193,760	87,350	12,300	(75,050)	
Other Rental	461002	187,794	155,256	166,566	185,900	-	(185,900)	
Other Miscellaneous Revenue	471005	5,853	65,104	6,932	5,650	4,950	(700)	
Interest / Div - Proprietary	481000	27	2	0	60	60	-	
Total Other Revenue		301,360	371,020	367,258	278,960	17,310	(261,650)	-94%
Total Revenues		896,057	1,251,500	1,110,686	945,409	962,958	17,549	2%
Expenditures								
Personal Services								
Regular Employees	511100	191,366	313,585	202,644	258,512	260,204	1,692	
Temporary/Seasonal Emplyees	511200	122,068	176,934	154,013	113,700	89,700	(24,000)	
Social Security Contributions	512200	52,595	101,773	95,520	111,664	104,971	(6,693)	
Total Personal Services		366,028	592,292	452,177	483,876	454,875	(29,001)	-6%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	11,822	14,671	13,357	19,200	19,200	-	
Contract Labor	521105	46,032	67,645	64,932	39,150	45,150	6,000	
Other Professional Services	521108	11,654	17,852	8,012	6,700	8,796	2,096	
Banking / Financial Services	521109	50,800	30,803	16,595	11,200	11,200	-	
Management Services	521111	44,803	59,575	53,703	48,381	48,148	(233)	
IT Services - External	522102	-	945	11	3,000	500	(2,500)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	30,261	34,224	34,259	26,400	31,500	5,100	
Telephone	523107	8,202	15,877	17,061	18,000	18,000	-	
Rental of Equip & Vehicles	524101	1,649	37,520	21,755	800	800	-	
Printing, Binding, & Duplicate	525102	817	978	1,837	1,200	1,200	-	
Other Insurance	525105	-	4,113	-	-	-	-	
Other Purchased Services	525106	17,306	77,731	26,399	6,000	6,000	-	
Awards & Recognition	531102	111	338	4,941	-	600	600	
Books,Periodicals,&Subscrip	531103	1,289	1,703	1,313	2,100	2,100	-	
Cleaning/Janitorial Supplies	531105	13,948	14,880	10,957	14,750	14,750	-	
Cost of Goods Sold	531113	968	15,086	3,989	900	900	-	
Office Supplies	531116	928	2,433	2,049	1,200	1,200	-	
Personal Protective Gear	531124	8,486	8,648	902	6,000	6,000	-	
Bldg&Grds - Parts & Materials	533100	11,475	14,680	16,264	13,500	13,900	400	
F,F&E - Parts & Materials	533101	1,145	710	6,234	850	1,200	350	
Veh&Roll Stk-Parts & Materials	533102	50	660	3,891	-	850	850	
Cost of Conferences / Training	542102	1,327	1,905	240	1,500	1,500	-	
Dues & Memberships	542103	926	1,810	2,202	1,200	1,200	-	
Postage & Freight	542108	499	333	797	600	600	-	
Recording/Filing Fees/Permits	542110	375	932	980	225	500	275	
Travel	542111	62	969	2,875	-	-	-	
Total Discretionary		264,935	427,021	315,554	222,856	235,794	12,938	6%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	326,859	302,103	318,741	310,000	340,000	30,000	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	46,899	53,628	54,760	36,259	50,400	14,141	
Property Insurance	525107	-	-	-	14,141	-	(14,141)	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		373,757	355,731	373,501	360,400	390,400	30,000	8%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	64,083	-	-	-	
Total Transfers Out		-	-	64,083	-	-	-	0%
Total Expenditures		1,004,720	1,375,044	1,205,314	1,067,132	1,081,069	13,937	1%
Net Revenues over/(under) Expenditures		(108,662)	(123,543)	(94,628)	(121,723)	(118,111)	3,612	

ICE ARENA - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	540,748	548,243	554,018	562,755	574,405	11,650	
Total Transfers In		540,748	548,243	554,018	562,755	574,405	11,650	2%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		540,748	548,243	554,018	562,755	574,405	11,650	2%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	395,000	410,000	425,000	445,000	470,000	25,000	
Interest - Bonds	561002	145,748	138,243	129,018	117,755	104,405	(13,350)	
Total Debt Service		540,748	548,243	554,018	562,755	574,405	11,650	2%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	98,599	-	-	-	
Total Transfers Out		-	-	98,599	-	-	-	0%
Total Expenditures		540,748	548,243	652,617	562,755	574,405	11,650	2%
Net Revenues over/(under) Expenditures		-	-	(98,599)	-	-	-	

ICE ARENA - DEPRECIATION RES

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	-	-	18	-	-	-	
Interest / Div - Proprietary	481000	(0)	307	386	-	-	-	
Total Other Revenue		(0)	307	404	-	-	-	0%
Total Revenues		(0)	307	404	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	24	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		24	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	105,691	-	-	-	-	-	
Total Transfers Out		105,691	-	-	-	-	-	0%
Total Expenditures		105,714	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(105,715)	307	404	-	-	-	

ICE ARENA - SODEXHO RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Other Charges for Services	431010	15,909	27,662	27,046	19,383	19,000	(383)	
Total Charges for Services		15,909	27,662	27,046	19,383	19,000	(383)	-2%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	222	-	3	-	-	-	
Sale of Inventory	471003	-	-	4,180	-	-	-	
Interest / Div - Proprietary	481000	131	108	109	-	-	-	
Total Other Revenue		353	108	4,292	-	-	-	0%
Total Revenues		16,262	27,770	31,338	19,383	19,000	(383)	-2%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	-	198	-	-	-	-	
Computer Software	522101	-	-	900	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	6,131	-	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	516	-	-	-	-	
Concession Supplies	531107	-	-	-	19,000	19,000	-	
Equip/Furniture/Fixtures	531109	1,106	764	16,182	-	-	-	
Total Discretionary		1,106	7,609	17,082	19,000	19,000	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	19	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		19	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	9,500	-	-	-	-	
Controlled assets	556000	-	24,746	12,050	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	34,246	12,050	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		1,125	41,855	29,132	19,000	19,000	-	0%
Net Revenues over/(under) Expenditures		15,137	(14,085)	2,205	383	-	(383)	

ICE ARENA - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	150,000	150,000	100,000	(50,000)	
Operating Transfer In - Intra	483002	105,691	-	-	-	-	-	
Total Transfers In		105,691	-	150,000	150,000	100,000	(50,000)	-33%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	1,849	-	-	-	-	-	
Interest / Div - Proprietary	481000	156	-	-	-	-	-	
Total Other Revenue		2,006	-	-	-	-	-	0%
Total Revenues		107,696	-	150,000	150,000	100,000	(50,000)	-33%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	12	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		12	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	-	50,000	-	(50,000)	
Machinery & Equipment	554000	-	-	-	100,000	100,000	-	
Total Non-Discret Capital Outlay Expenditures		-	-	-	150,000	100,000	(50,000)	-33%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		12	-	-	150,000	100,000	(50,000)	-33%
Net Revenues over/(under) Expenditures		107,684	-	150,000	-	-	-	

The City transferred its interests to the Paramount Theatre Manager, LLC.
The Paramount Theatre debt fund is the only section of this department ID.

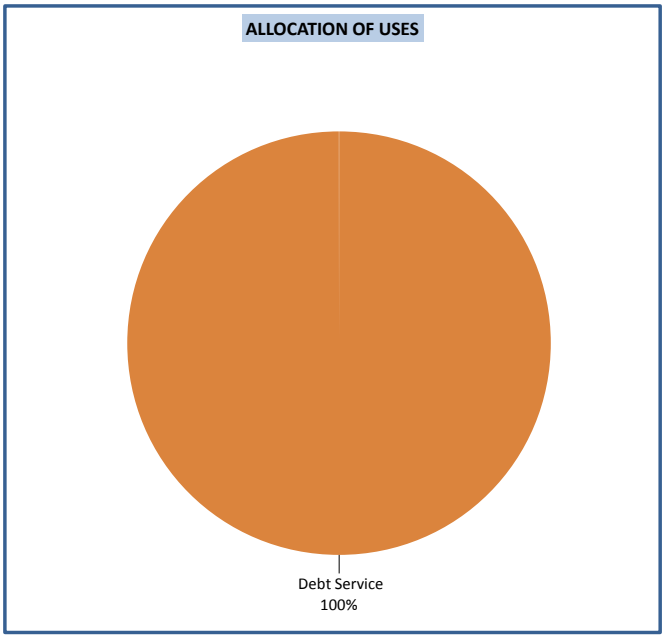
Department Description

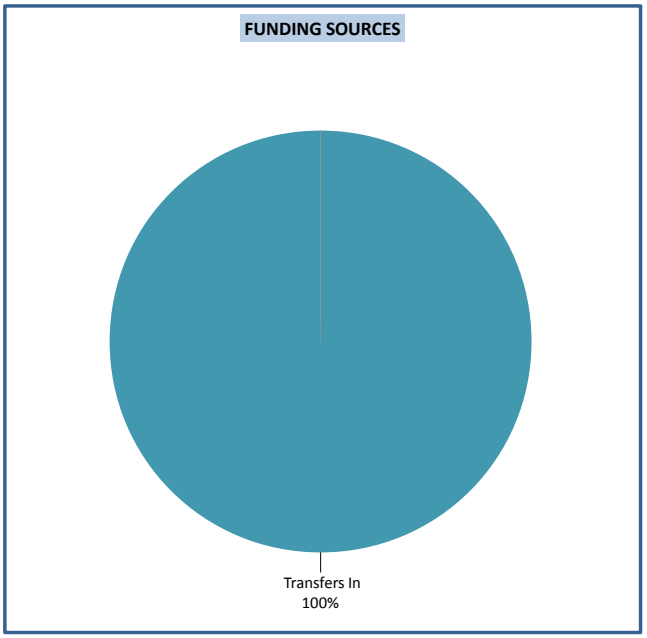
The City transferred its interests to the Paramount Theatre Manager, LLC in October 2012.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	2,091,785	122,718	81,307	(41,411)	-33.7%
Expenditures					
Personal Services	74,037	-	-	-	
Discretionary	97,625	-	-	-	
Fleet & Facilities	2,194	-	-	-	
Non-Discretionary	11,513	-	-	-	
Capital Outlay	-	-	-	-	
Debt	264,058	122,718	81,307	(41,411)	
Transfers Out	143,167	-	-	-	
	592,595	122,718	81,307	(41,411)	-33.7%
Net	1,499,190	-	-	-	

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 2015 budget is for debt payments on debt issued prior to this change.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	287,773	269,894	1,950,285	122,718	81,307	(41,411)	
Operating Transfer In - Intra	483002	96,229	-	143,167	-	-	-	
Total Transfers In		384,002	269,894	2,093,452	122,718	81,307	(41,411)	-34%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	466,232	-	-	-	-	-	
Premiums on Bonds Sold	485005	25,831	-	-	-	-	-	
Total Proceeds of LT Liabilities		492,063	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	861	-	-	-	-	-	
Interest / Div - Proprietary	481000	(1,383)	(1,622)	(1,667)	-	-	-	
Total Other Revenue		(522)	(1,622)	(1,667)	-	-	-	0%
Total Revenues		875,543	268,272	2,091,785	122,718	81,307	(41,411)	-34%
Expenditures								
Personal Services								
Regular Employees	511100	135,563	87,206	63,499	-	-	-	
Social Security Contributions	512200	66,489	27,930	10,539	-	-	-	
Total Personal Services		202,052	115,136	74,037	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,250	-	838	-	-	-	
Other Professional Services	521108	-	-	168	-	-	-	
Management Services	521111	24,000	24,000	8,000	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	84,659	-	-	-	
Rental of Equip & Vehicles	524101	708	708	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	249	-	-	-	
Office Supplies	531116	-	-	5	-	-	-	
Dues & Memberships	542103	-	-	48	-	-	-	
Miscellaneous Costs	542107	300	-	-	-	-	-	
Property Tax	542109	5,944	6,398	3,488	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Recording/Filing Fees/Permits	542110	-	-	169	-	-	-	
Travel	542111	540	17	-	-	-	-	
Total Discretionary		32,742	31,123	97,625	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	69	-	-	-	
Rental of Land & Bldgs	524100	7,792	7,792	2,125	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		7,792	7,792	2,194	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	36	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	31,497	18,901	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	20,544	26,925	11,513	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		52,077	45,827	11,513	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	730,779	240,289	243,143	110,822	73,325	(37,496)	
Interest - Bonds	561002	44,748	29,606	20,915	11,896	7,982	(3,914)	
Issuance Costs	561006	3,513	-	-	-	-	-	
Total Debt Service		779,040	269,894	264,058	122,718	81,307	(41,411)	-34%
Transfers Out								
Op Transfer Out-Intra	571200	96,229	-	143,167	-	-	-	
Total Transfers Out		96,229	-	143,167	-	-	-	0%
Total Expenditures		1,169,931	469,771	592,595	122,718	81,307	(41,411)	-34%
Net Revenues over/(under) Expenditures		(294,388)	(201,499)	1,499,190	-	-	-	

PARAMOUNT - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	1,686,227	-	-	-	
Operating Transfer In - Intra	483002	2,719	-	53,704	-	-	-	
Total Transfers In		2,719	-	1,739,930	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		2,719	-	1,739,930	-	-	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	135,563	87,206	63,499	-	-	-	
Social Security Contributions	512200	66,489	27,930	10,539	-	-	-	
Total Personal Services		202,052	115,136	74,037	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,250	-	838	-	-	-	
Other Professional Services	521108	-	-	168	-	-	-	
Management Services	521111	24,000	24,000	8,000	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	14	-	-	-	
Rental of Equip & Vehicles	524101	708	708	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	249	-	-	-	
Office Supplies	531116	-	-	5	-	-	-	
Dues & Memberships	542103	-	-	48	-	-	-	
Property Tax	542109	5,944	6,398	3,488	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	169	-	-	-	
Travel	542111	540	17	-	-	-	-	
Total Discretionary		32,442	31,123	12,980	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	69	-	-	-	
Rental of Land & Bldgs	524100	7,792	7,792	2,125	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		7,792	7,792	2,194	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	31,497	18,901	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	20,544	26,925	11,513	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		52,041	45,827	11,513	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		294,326	199,877	100,724	-	-	-	0%
Net Revenues over/(under) Expenditures		(291,607)	(199,877)	1,639,206	-	-	-	

PARAMOUNT - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	287,773	269,894	264,058	122,718	81,307	(41,411)	
Total Transfers In		287,773	269,894	264,058	122,718	81,307	(41,411)	-34%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	466,232	-	-	-	-	-	
Premiums on Bonds Sold	485005	25,831	-	-	-	-	-	
Total Proceeds of LT Liabilities		492,063	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		779,836	269,894	264,058	122,718	81,307	(41,411)	-34%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	36	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		36	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	730,779	240,289	243,143	110,822	73,325	(37,496)	
Interest - Bonds	561002	44,748	29,606	20,915	11,896	7,982	(3,914)	
Issuance Costs	561006	3,513	-	-	-	-	-	
Total Debt Service		779,040	269,894	264,058	122,718	81,307	(41,411)	-34%
Transfers Out								
Op Transfer Out-Intra	571200	2,719	-	-	-	-	-	
Total Transfers Out		2,719	-	-	-	-	-	0%
Total Expenditures		781,795	269,894	264,058	122,718	81,307	(41,411)	-34%
Net Revenues over/(under) Expenditures		(1,959)	(0)	(0)	-	-	-	

PARAMOUNT - DEPRECIATION RES

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op 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

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	93,510	-	89,464	-	-	-	
Total Transfers In		93,510	-	89,464	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	861	-	-	-	-	-	
Interest / Div - Proprietary	481000	(1,383)	(1,622)	(1,667)	-	-	-	
Total Other Revenue		(522)	(1,622)	(1,667)	-	-	-	0%
Total Revenues		92,988	(1,622)	87,796	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	84,645	-	-	-	
Miscellaneous Costs	542107	300	-	-	-	-	-	
Total Discretionary		300	-	84,645	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	93,510	-	125,208	-	-	-	
Total Transfers Out		93,510	-	125,208	-	-	-	0%
Total Expenditures		93,810	-	209,853	-	-	-	0%
Net Revenues over/(under) Expenditures		(822)	(1,622)	(122,057)	-	-	-	

Doubletree Management, LLC ("Hilton") manages the U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center.

Department Description

The **U.S. Cellular Center and the Doubletree by Hilton at the U.S. Cellular Center** fund records the revenues and expenditures associated with the convention center, arena, and hotel.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	55,981,421	16,828,369	26,992,855	10,164,486	60.4%
Expenditures					
Personal Services	370,917	428,471	-	(428,471)	
Discretionary	4,959,688	10,593,171	17,833,856	7,240,685	
Fleet & Facilities	35,880	253,272	-	(253,272)	
Non-Discretionary	68,426	808,281	1,130,498	322,217	
Capital Outlay	75,564,667	-	-	-	
Debt	2,722,591	3,682,859	6,080,249	2,397,390	
Transfers Out	5,612,886	1,051,149	1,948,252	897,103	
	89,335,055	16,817,203	26,992,855	10,175,652	60.5%
Net	(33,353,634)	11,166	-	(11,166)	

Highlight of Budget Changes

The U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center opened in June 2013. For FY 2015 the net income from the hotel portion of the complex will be applied to the debt issued for the hotel. FY 2015 budget includes the first fully operational fiscal year for the arena. The combined budget in FY 2015 (operations and debt) does not show a funding gap.

U.S. CELLULAR - CONVENTION CENTER, ARENA, HOTEL

FY15 FINANCIAL DETAIL

Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues							
Total Revenues	23,971,175	76,512,188	55,981,421	16,828,369	26,992,855	10,164,486	60%
Expenditures							
Personal Services							
Total Personal Services	832,932	86,651	370,917	428,471	-	(428,471)	-100%
Discretionary - Non-Personal Services							
Total Discretionary	1,514,286	641,932	4,959,688	10,593,171	17,833,856	7,240,685	68%
Non-Discretionary - Fleet & Facilities							
Total Non-Discretionary - Fleet & Facilities	2,706	15,772	35,880	253,272	-	(253,272)	-100%
Non-Discretionary Other							
Total Non-Discretionary Other	437,611	374,595	68,426	808,281	1,130,498	322,217	40%
Non-Discretionary Capital Outlay Expenditures							
Total Non-Discret Capital Outlay Expenditures	19,384,206	38,721,992	75,564,667	-	-	-	0%
Debt Service							
Total Debt Service	146,174	279,158	2,722,591	3,682,859	6,080,249	2,397,390	65%
Transfers Out							
Total Transfers Out	511,078	247,247	5,612,886	1,051,149	1,948,252	897,103	85%
Total Expenditures	22,828,992	40,367,347	89,335,055	16,817,203	26,992,855	10,175,652	61%
Net Revenues over/(under) Expenditures	1,142,183	36,144,841	(33,353,634)	11,166	-	(11,166)	

The Eastern Iowa Airport Department Sections

- Terminal Maintenance
- Field Maintenance
- Public Safety Officers
- Administration

The Airport Director is responsible for The Eastern Iowa Airport Department.

Department Description

The Eastern Iowa Airport fund records 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.

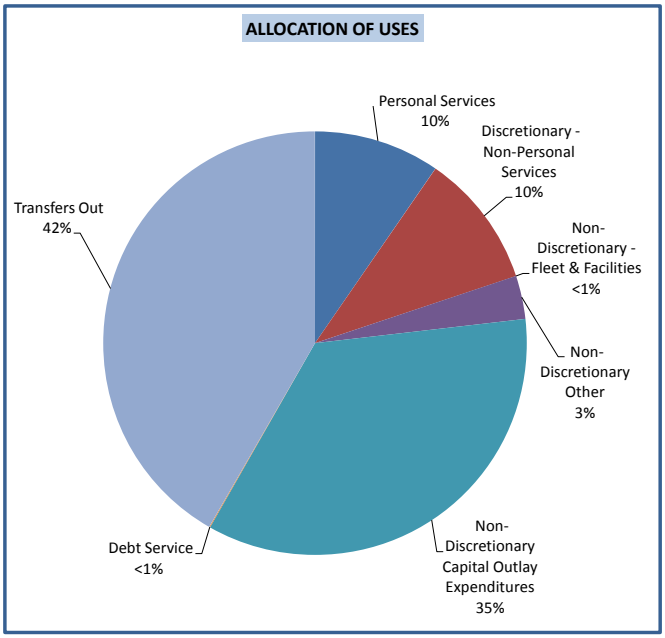
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	23,510,317	36,309,311	39,294,373	2,985,062	8.2%
Expenditures					
Personal Services	3,334,031	3,736,422	3,920,828	184,406	
Discretionary	3,762,493	4,588,868	4,178,685	(410,183)	
Fleet & Facilities	1,000	1,000	1,000	-	
Non-Discretionary	1,274,046	1,233,604	1,352,065	118,461	
Capital Outlay	8,506,611	11,731,107	14,295,428	2,564,321	
Debt	23,905	23,390	24,563	1,173	
Transfers Out	23,905	12,340,102	16,999,127	4,659,025	
	16,925,991	33,654,493	40,771,696	7,117,203	21.1%
Net	6,584,325	2,654,818	(1,477,323)	(4,132,141)	

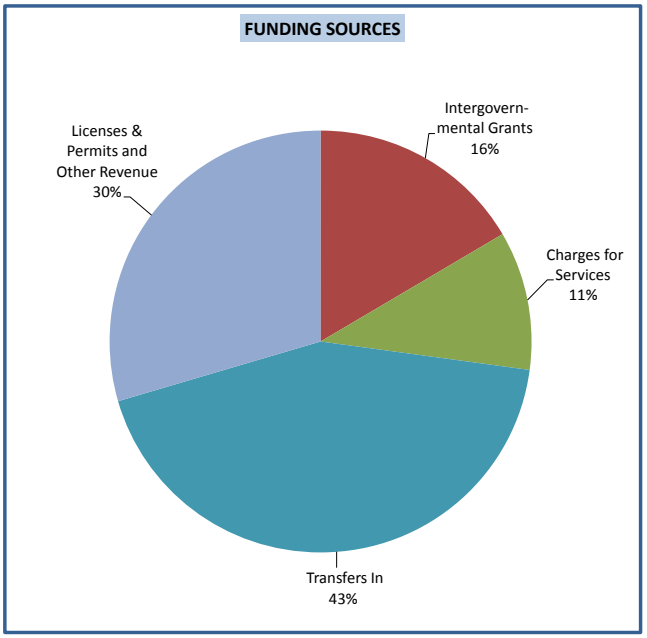
Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
42.00	42.00	0.00	42.00	0.00

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 2015 budget for The Eastern Iowa Airport.

The budget submitted reflects $1.5M of net expenditures over revenues.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	1,649	2,375	8,140	8,800	7,600	(1,200)	
Total Licenses & Permits		1,649	2,375	8,140	8,800	7,600	(1,200)	-14%
Intergovernmental Grants								
Federal Operating	421001	67,388	101,623	119,361	49,800	43,800	(6,000)	
Federal Capital	421003	10,688,354	2,424,205	7,137,744	8,277,793	5,946,937	(2,330,856)	
State Operating	422001	4,192	48,000	65,783	28,000	28,000	-	
State Capital	422002	398,714	100,971	379,679	400,000	472,500	72,500	
Total Intergovernmental Grants		11,158,648	2,674,798	7,702,567	8,755,593	6,491,237	(2,264,356)	-26%
Charges for Services								
Printing & Duplicating of Form	431006	57	8	-	-	-	-	
Other Charges for Services	431010	26,044	21,365	17,200	15,000	15,000	-	
Admin Charges - External	431012	12,500	10,000	10,000	12,500	10,000	(2,500)	
Special Police Services	431101	324,015	326,854	353,590	353,900	372,770	18,870	
Daily Parking	431901	48,000	47,700	55,400	56,700	60,300	3,600	
Solid Waste Collection Fees	432001	13,467	13,200	13,573	13,000	13,600	600	
Common Use Janitorial, Mtc,	432202	210,452	217,642	332,680	336,258	374,450	38,192	
Common Use Electric	432203	106,623	77,738	100,326	107,581	106,960	(621)	
Terminal Service	432204	111,883	50,509	131,990	32,500	32,500	-	
Customer Facility Charge	432205	471,526	469,890	515,873	456,400	478,100	21,700	
Passenger Facility Charge	432206	1,780,780	1,893,033	2,085,600	2,045,200	2,117,700	72,500	
Fuel Flowage Fee	432208	73,536	72,663	77,200	68,129	77,500	9,371	
Fuel Sales - External	432211	573,042	549,247	580,301	524,500	524,500	-	
Total Charges for Services		3,751,926	3,749,850	4,273,733	4,021,668	4,183,380	161,712	4%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	612,157	584,091	23,905	12,340,102	16,999,127	4,659,025	
Total Transfers In		612,157	584,091	23,905	12,340,102	16,999,127	4,659,025	38%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	90,092	-	-	-	-	-	
Premiums on Bonds Sold	485005	4,991	-	-	-	-	-	
Total Proceeds of LT Liabilities		95,083	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	14,699	18,113	36,969	5,000	5,000	-	
Gain (Loss) on Sale of Invest	451002	261,170	-	1,560	-	-	-	
Land Rental	461000	540,592	719,787	861,825	769,810	868,396	98,586	
Building Rental	461001	1,936,252	2,087,447	2,189,723	2,224,941	2,278,296	53,355	
Other Rental	461002	3,819	5,299	9,652	4,908	4,908	-	
Landing Fees	461007	2,002,825	2,350,115	1,987,313	2,041,470	2,055,220	13,750	
Hangar Rent	461008	217,668	219,300	219,500	220,476	223,262	2,786	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
FBO Rent	461009	288,215	289,426	290,787	292,000	294,000	2,000	
Parking Fees	461010	3,044,827	3,259,905	3,582,104	3,411,200	3,670,000	258,800	
Concession Fees - Restaurant	461011	367,301	380,697	466,272	401,800	447,700	45,900	
Concession Fees - Car Rental	461012	1,368,067	1,461,289	1,492,179	1,403,334	1,428,517	25,183	
Concession Fee - Telephone	461013	253	-	-	250	-	(250)	
Concession Fees - Advertising	461014	60,000	60,559	72,280	60,000	72,300	12,300	
Concession Fees - Misc	461015	41,635	43,005	46,837	43,000	52,000	9,000	
Airport Future Development Res	461016	-	52,200	-	52,200	-	(52,200)	
Noise Compatibility Res	461017	52,200	38,200	-	38,200	-	(38,200)	
Apron Use Fee	461018	157,386	150,459	131,889	135,000	138,130	3,130	
Postage / Handling	471001	1,980	1,914	2,340	1,600	2,000	400	
Damage Recoveries	471004	-	11,629	57,249	1,000	1,000	-	
Other Miscellaneous Revenue	471005	26,979	73,684	6,619	15,481	11,500	(3,981)	
Interest / Div - Proprietary	481000	51,436	52,683	44,876	53,478	52,800	(678)	
Sale of Fixed Assets	482001	1,919	10,500	2,000	8,000	8,000	-	
Total Other Revenue		10,439,222	11,286,210	11,501,972	11,183,148	11,613,029	429,881	4%
Total Revenues		26,058,686	18,297,323	23,510,317	36,309,311	39,294,373	2,985,062	8%
Expenditures								
Personal Services								
Regular Employees	511100	1,809,879	1,885,232	2,132,137	2,340,003	2,461,938	121,935	
Overtime	511300	113,545	114,329	136,258	151,161	170,700	19,539	
Other / Special Pays	511400	66,998	71,990	59,196	81,511	82,318	807	
Leave Accrual	511500	4,389	4,564	30,279	5,000	5,000	-	
Group Insurance	512100	471,548	462,556	502,351	567,950	576,781	8,831	
Social Security Contributions	512200	145,813	149,202	168,381	195,610	202,142	6,532	
Retirement Contribution	512300	151,457	177,182	212,601	234,987	249,121	14,134	
Unemployment Compensation	512400	11,649	-	-	5,000	5,000	-	
Workers' Compensation	512500	28,024	22,283	28,984	102,523	108,227	5,704	
Other Employee Benefits	512600	52,119	57,146	63,845	52,677	59,601	6,924	
Total Personal Services		2,855,421	2,944,485	3,334,031	3,736,422	3,920,828	184,406	5%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	463,890	499,412	456,665	400,000	420,000	20,000	
Auditing / Accounting	521102	-	17,120	-	17,150	24,150	7,000	
Technical/Engineering Services	521104	117,851	363,972	1,168,768	2,300,043	1,777,050	(522,993)	
Contract Labor	521105	54,644	44,459	24,911	13,700	13,700	-	
Health Services	521106	763	1,175	8,230	4,000	4,000	-	
Legal Services	521107	26,188	29,207	8,228	15,500	15,500	-	
Other Professional Services	521108	58,105	127,516	141,460	155,500	155,500	-	
Banking / Financial Services	521109	1,836	5,354	96,329	65,000	65,000	-	
Security Services	521110	46,906	44,587	30,028	47,200	57,200	10,000	
Management Services	521111	838,785	820,675	607,413	595,200	628,800	33,600	
Computer Hardware	522100	-	1,691	-	-	-	-	
Computer Software	522101	37,320	43,087	57,991	56,750	56,750	-	
IT Services - External	522102	(801)	31,711	40,806	17,900	17,900	-	
Radio Maintenance	522103	1,365	-	264	1,400	1,400	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	161,066	160,680	391,538	140,000	150,000	10,000	
Ext Repair & Maint Svcs - FF&E	522105	39,861	16,761	12,893	20,000	15,000	(5,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	35,171	51,078	95,297	31,000	51,000	20,000	
Fiber Optic Network	523101	122	-	-	-	-	-	
Landfill Fees	523102	25,813	26,838	24,978	27,000	27,000	-	
Refuse Collection/Fees	523104	1,543	4,104	570	3,500	1,000	(2,500)	
Telephone	523107	20,411	23,177	31,227	29,500	31,500	2,000	
Water	523108	38,451	43,611	48,618	48,000	48,000	-	
Rental of Equip & Vehicles	524101	29,234	36,090	35,823	31,200	31,200	-	
Printing, Binding, & Duplicate	525102	308	1,607	627	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	2,587	-	116	1,700	1,700	-	
Awards & Recognition	531102	872	192	2,046	1,000	1,000	-	
Books,Periodicals,&Subscrip	531103	14,162	1,431	5,500	1,500	5,500	4,000	
Chemical Supplies	531104	-	2,610	3,472	-	4,000	4,000	
Cleaning/Janitorial Supplies	531105	41,656	52,257	61,886	55,500	55,500	-	
Computer Supplies	531106	1,618	1,586	4,919	2,000	2,000	-	
Equip/Furniture/Fixtures	531109	14,217	38,625	29,235	25,000	25,000	-	
Landscaping Materials	531112	20,409	15,754	5,962	17,200	17,200	-	
Miscellaneous Supplies	531114	1,345	1,095	1,936	1,000	1,000	-	
Office Supplies	531116	4,628	8,456	7,540	6,500	6,500	-	
Paint Supplies	531117	9,746	3,430	3,283	19,500	19,500	-	
Shop Supplies	531119	11,661	13,307	16,181	12,000	12,600	600	
Sign & Signal Supplies	531120	7,187	14,972	3,346	7,200	7,200	-	
Street/Sewer Mat & Supplies	531121	26,393	30,852	12,340	60,000	60,000	-	
Uniforms	531123	6,466	9,822	6,046	7,500	7,500	-	
Personal Protective Gear	531124	5,759	19,631	10,599	7,825	8,235	410	
LP Gas	532103	564	323	492	800	800	-	
Oil	532104	2,650	3,900	6,133	3,500	3,700	200	
Other Fuel	532105	503	-	-	500	500	-	
Other Lubricants	532106	1,581	8	-	2,300	2,300	-	
Bldg&Grds - Parts & Materials	533100	58,284	60,171	78,978	66,000	69,400	3,400	
F,F&E - Parts & Materials	533101	12,459	20,461	6,101	14,000	14,000	-	
Veh&Roll Stk-Parts & Materials	533102	65,921	34,805	33,244	47,500	47,500	-	
Tires & Tubes	533103	5,856	4,105	9,293	5,500	10,000	4,500	
Runway Maintenance	533104	5,041	20,895	8,338	35,300	60,000	24,700	
Jetway Maintenance	533105	55,129	37,365	44,025	55,000	20,000	(35,000)	
Moving Costs	541104	7,505	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Closure/PostClosure Ldfll Exp	542101	-	-	248	-	-	-	
Cost of Conferences / Training	542102	65,750	51,753	63,788	70,000	70,000	-	
Dues & Memberships	542103	6,379	5,935	43,063	33,500	43,000	9,500	
Licensing Fees	542106	-	30	-	-	-	-	
Miscellaneous Costs	542107	5,814	14,811	5,988	5,000	5,000	-	
Postage & Freight	542108	3,494	3,372	4,261	3,500	3,500	-	
Recording/Filing Fees/Permits	542110	840	63	1,422	-	1,400	1,400	
Travel	542111	-	-	47	500	500	-	
Total Discretionary		2,465,304	2,865,931	3,762,493	4,588,868	4,178,685	(410,183)	-9%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	8,629	(5,614)	-	-	-	-	
City Fleet Services	522108	-	1,279	-	-	-	-	
Rental of Land & Bldgs	524100	1,000	1,000	1,000	1,000	1,000	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		9,629	(3,335)	1,000	1,000	1,000	-	0%
Non-Discretionary Other								
City Accounting Services	521113	58,513	45,864	(35,581)	32,000	35,000	3,000	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	398,541	345,664	471,188	392,700	412,700	20,000	
Natural Gas	523103	55,058	40,513	75,572	71,500	75,700	4,200	
Liability Insurance	525104	44,406	39,487	37,485	40,672	56,500	15,828	
Property Insurance	525107	72,926	75,978	60,157	70,309	83,665	13,356	
Vehicle Insurance	525108	11,588	14,389	10,949	16,423	13,500	(2,923)	
Diesel Fuel	532100	105,507	71,804	78,420	100,000	100,000	-	
Gasoline	532101	513,617	534,172	575,855	510,000	575,000	65,000	
Total Non-Discretionary Other		1,260,157	1,167,871	1,274,046	1,233,604	1,352,065	118,461	10%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	51,054	54,924	25,000	34,760	9,760	
Buildings	552000	2,169,254	5,797,181	1,298,398	6,273,212	8,418,949	2,145,737	
Improvements Other than Bldgs	553000	16,012,732	2,292,533	6,996,863	5,198,695	5,732,721	534,026	
Machinery & Equipment	554000	677,680	91,088	148,979	223,000	96,000	(127,000)	
Controlled assets	556000	4,803	15,243	7,447	11,200	12,998	1,798	
Total Non-Discret Capital Outlay Expenditures		18,864,468	8,247,098	8,506,611	11,731,107	14,295,428	2,564,321	22%
Debt Service								
Bond Principal	561000	590,532	1,891,557	22,036	22,130	23,902	1,772	
Interest - Bonds	561002	111,435	90,397	1,868	1,260	661	(599)	
Issuance Costs	561006	669	-	-	-	-	-	
Total Debt Service		702,635	1,981,954	23,905	23,390	24,563	1,173	5%
Transfers Out								
Op Transfer Out-Intra	571200	612,157	584,091	23,905	12,340,102	16,999,127	4,659,025	
Total Transfers Out		612,157	584,091	23,905	12,340,102	16,999,127	4,659,025	38%
Total Expenditures		26,769,771	17,788,096	16,925,991	33,654,493	40,771,696	7,117,203	21%
Net Revenues over/(under) Expenditures		(711,085)	509,227	6,584,325	2,654,818	(1,477,323)	(4,132,141)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Permits	411014	1,649	2,375	8,140	8,800	7,600	(1,200)	
Total Licenses & Permits		1,649	2,375	8,140	8,800	7,600	(1,200)	-14%
Intergovernmental Grants								
Federal Operating	421001	67,388	101,623	119,361	49,800	43,800	(6,000)	
State Operating	422001	4,192	48,000	65,783	28,000	28,000	-	
Total Intergovernmental Grants		71,580	149,623	185,144	77,800	71,800	(6,000)	-8%
Charges for Services								
Printing & Duplicating of Form	431006	57	8	-	-	-	-	
Other Charges for Services	431010	26,044	21,365	17,200	15,000	15,000	-	
Admin Charges - External	431012	12,500	10,000	10,000	12,500	10,000	(2,500)	
Special Police Services	431101	324,015	326,854	353,590	353,900	372,770	18,870	
Daily Parking	431901	48,000	47,700	55,400	56,700	60,300	3,600	
Solid Waste Collection Fees	432001	13,467	13,200	13,573	13,000	13,600	600	
Common Use Janitorial, Mtc,	432202	210,452	217,642	332,680	336,258	374,450	38,192	
Common Use Electric	432203	106,623	77,738	100,326	107,581	106,960	(621)	
Terminal Service	432204	111,883	50,509	131,990	32,500	32,500	-	
Customer Facility Charge	432205	471,526	469,890	515,873	456,400	478,100	21,700	
Passenger Facility Charge	432206	1,780,780	1,893,033	2,085,600	2,045,200	2,117,700	72,500	
Fuel Flowage Fee	432208	73,536	72,663	77,200	68,129	77,500	9,371	
Fuel Sales - External	432211	573,042	549,247	580,301	524,500	524,500	-	
Total Charges for Services		3,751,926	3,749,850	4,273,733	4,021,668	4,183,380	161,712	4%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	4,590	-	-	-	-	-	
Total Transfers In		4,590	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Penalties	451001	14,699	18,113	36,969	5,000	5,000	-	
Gain (Loss) on Sale of Invest	451002	261,170	-	1,560	-	-	-	
Land Rental	461000	540,592	719,787	861,825	769,810	868,396	98,586	
Building Rental	461001	1,936,252	2,087,447	2,189,723	2,224,941	2,278,296	53,355	
Other Rental	461002	3,819	5,299	9,652	4,908	4,908	-	
Landing Fees	461007	2,002,825	2,350,115	1,987,313	2,041,470	2,055,220	13,750	
Hangar Rent	461008	217,668	219,300	219,500	220,476	223,262	2,786	
FBO Rent	461009	288,215	289,426	290,787	292,000	294,000	2,000	
Parking Fees	461010	3,044,827	3,259,905	3,582,104	3,411,200	3,670,000	258,800	
Concession Fees - Restaurant	461011	367,301	380,697	466,272	401,800	447,700	45,900	
Concession Fees - Car Rental	461012	1,368,067	1,461,289	1,492,179	1,403,334	1,428,517	25,183	
Concession Fee - Telephone	461013	253	-	-	250	-	(250)	
Concession Fees - Advertising	461014	60,000	60,559	72,280	60,000	72,300	12,300	
Concession Fees - Misc	461015	41,635	43,005	46,837	43,000	52,000	9,000	
Airport Future Development Res	461016	-	52,200	-	52,200	-	(52,200)	
Noise Compatibility Res	461017	52,200	38,200	-	38,200	-	(38,200)	
Apron Use Fee	461018	157,386	150,459	131,889	135,000	138,130	3,130	
Postage / Handling	471001	1,980	1,914	2,340	1,600	2,000	400	
Damage Recoveries	471004	-	11,629	57,249	1,000	1,000	-	
Other Miscellaneous Revenue	471005	26,979	25,015	6,619	15,481	11,500	(3,981)	
Interest / Div - Proprietary	481000	51,436	52,683	44,876	53,478	52,800	(678)	
Sale of Fixed Assets	482001	1,919	10,500	2,000	8,000	8,000	-	
Total Other Revenue		10,439,222	11,237,541	11,501,972	11,183,148	11,613,029	429,881	4%
Total Revenues		14,268,967	15,139,388	15,968,989	15,291,416	15,875,809	584,393	4%
Expenditures								
Personal Services								
Regular Employees	511100	1,809,879	1,885,232	2,132,137	2,340,003	2,461,938	121,935	
Overtime	511300	113,545	114,329	136,258	151,161	170,700	19,539	
Other / Special Pays	511400	66,998	71,990	59,196	81,511	82,318	807	
Leave Accrual	511500	4,389	4,564	30,279	5,000	5,000	-	
Group Insurance	512100	471,548	462,556	502,351	567,950	576,781	8,831	
Social Security Contributions	512200	145,813	149,202	168,381	195,610	202,142	6,532	
Retirement Contribution	512300	151,457	177,182	212,601	234,987	249,121	14,134	
Unemployment Compensation	512400	11,649	-	-	5,000	5,000	-	
Workers' Compensation	512500	28,024	22,283	28,984	102,523	108,227	5,704	
Other Employee Benefits	512600	52,119	57,146	63,845	52,677	59,601	6,924	
Total Personal Services		2,855,421	2,944,485	3,334,031	3,736,422	3,920,828	184,406	5%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	463,890	499,412	456,665	400,000	420,000	20,000	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Auditing / Accounting	521102	-	17,120	-	17,150	24,150	7,000	
Technical/Engineering Services	521104	117,851	140,097	81,402	80,000	71,250	(8,750)	
Contract Labor	521105	54,644	44,459	24,911	13,700	13,700	-	
Health Services	521106	763	1,175	8,230	4,000	4,000	-	
Legal Services	521107	26,188	29,207	8,228	15,500	15,500	-	
Other Professional Services	521108	58,105	127,516	141,460	155,500	155,500	-	
Banking / Financial Services	521109	1,836	5,354	96,329	65,000	65,000	-	
Security Services	521110	46,906	44,587	30,028	47,200	57,200	10,000	
Management Services	521111	838,785	820,675	607,413	595,200	628,800	33,600	
Computer Hardware	522100	-	1,691	-	-	-	-	
Computer Software	522101	37,320	43,087	57,991	56,750	56,750	-	
IT Services - External	522102	(801)	31,711	40,806	17,900	17,900	-	
Radio Maintenance	522103	1,365	-	264	1,400	1,400	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	161,066	160,680	391,538	140,000	150,000	10,000	
Ext Repair & Maint Svcs - FF&E	522105	39,861	16,761	12,893	20,000	15,000	(5,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	35,171	51,078	95,297	31,000	51,000	20,000	
Fiber Optic Network	523101	122	-	-	-	-	-	
Landfill Fees	523102	25,813	26,838	24,978	27,000	27,000	-	
Refuse Collection/Fees	523104	1,543	4,104	570	3,500	1,000	(2,500)	
Telephone	523107	20,411	23,177	31,227	29,500	31,500	2,000	
Water	523108	38,451	43,611	48,618	48,000	48,000	-	
Rental of Equip & Vehicles	524101	29,234	36,090	35,823	31,200	31,200	-	
Printing, Binding, & Duplicate	525102	308	1,607	627	1,000	1,000	-	
Ammunition, Targets, & Firearm	531100	2,587	-	116	1,700	1,700	-	
Awards & Recognition	531102	872	192	2,046	1,000	1,000	-	
Books,Periodicals,&Subscrip	531103	14,162	1,431	5,500	1,500	5,500	4,000	
Chemical Supplies	531104	-	2,610	3,472	-	4,000	4,000	
Cleaning/Janitorial Supplies	531105	41,656	52,257	61,886	55,500	55,500	-	
Computer Supplies	531106	1,618	1,586	4,919	2,000	2,000	-	
Equip/Furniture/Fixtures	531109	14,217	38,625	29,235	25,000	25,000	-	
Landscaping Materials	531112	20,409	15,754	5,962	17,200	17,200	-	
Miscellaneous Supplies	531114	1,345	1,095	1,936	1,000	1,000	-	
Office Supplies	531116	4,628	8,456	7,540	6,500	6,500	-	
Paint Supplies	531117	9,746	3,430	3,283	19,500	19,500	-	
Shop Supplies	531119	11,661	13,307	16,181	12,000	12,600	600	
Sign & Signal Supplies	531120	7,187	14,972	3,346	7,200	7,200	-	
Street/Sewer Mat & Supplies	531121	26,393	30,852	12,340	60,000	60,000	-	
Uniforms	531123	6,466	9,822	6,046	7,500	7,500	-	
Personal Protective Gear	531124	5,759	19,631	10,599	7,825	8,235	410	
LP Gas	532103	564	323	492	800	800	-	
Oil	532104	2,650	3,900	6,133	3,500	3,700	200	
Other Fuel	532105	503	-	-	500	500	-	
Other Lubricants	532106	1,581	8	-	2,300	2,300	-	
Bldg&Grds - Parts & Materials	533100	58,284	60,171	78,978	66,000	69,400	3,400	
F,F&E - Parts & Materials	533101	12,459	20,461	6,101	14,000	14,000	-	
Veh&Roll Stk-Parts & Materials	533102	65,921	34,805	33,244	47,500	47,500	-	
Tires & Tubes	533103	5,856	4,105	9,293	5,500	10,000	4,500	
Runway Maintenance	533104	5,041	20,895	8,338	35,300	60,000	24,700	
Jetway Maintenance	533105	55,129	37,365	44,025	55,000	20,000	(35,000)	
Moving Costs	541104	7,505	-	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	-	-	248	-	-	-	
Cost of Conferences / Training	542102	65,750	51,753	63,788	70,000	70,000	-	
Dues & Memberships	542103	6,379	5,935	43,063	33,500	43,000	9,500	
Licensing Fees	542106	-	30	-	-	-	-	
Miscellaneous Costs	542107	5,741	14,811	5,685	5,000	5,000	-	
Postage & Freight	542108	3,494	3,372	4,261	3,500	3,500	-	
Recording/Filing Fees/Permits	542110	840	63	1,422	-	1,400	1,400	
Travel	542111	-	-	47	500	500	-	
Total Discretionary		2,465,231	2,642,056	2,674,824	2,368,825	2,472,885	104,060	4%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	8,629	(5,614)	-	-	-	-	
City Fleet Services	522108	-	1,279	-	-	-	-	
Rental of Land & Bldgs	524100	1,000	1,000	1,000	1,000	1,000	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		9,629	(3,335)	1,000	1,000	1,000	-	0%
Non-Discretionary Other								
City Accounting Services	521113	58,513	45,864	(35,581)	32,000	35,000	3,000	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	398,541	345,664	471,188	392,700	412,700	20,000	
Natural Gas	523103	55,058	40,513	75,572	71,500	75,700	4,200	
Liability Insurance	525104	44,406	39,487	37,485	40,672	56,500	15,828	
Property Insurance	525107	72,926	75,978	60,157	70,309	83,665	13,356	
Vehicle Insurance	525108	11,588	14,389	10,949	16,423	13,500	(2,923)	
Diesel Fuel	532100	105,507	71,804	78,420	100,000	100,000	-	
Gasoline	532101	513,617	534,172	575,855	510,000	575,000	65,000	
Total Non-Discretionary Other		1,260,157	1,167,871	1,274,046	1,233,604	1,352,065	118,461	10%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	-	24	-	-	-	
Machinery & Equipment	554000	677,680	91,088	148,979	223,000	96,000	(127,000)	
Controlled assets	556000	4,803	15,243	7,447	11,200	12,998	1,798	
Total Non-Discret Capital Outlay Expenditures		682,482	106,330	156,450	234,200	108,998	(125,202)	-53%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	607,567	584,091	23,905	12,340,102	16,999,127	4,659,025	
Total Transfers Out		607,567	584,091	23,905	12,340,102	16,999,127	4,659,025	38%
Total Expenditures		7,880,487	7,441,499	7,464,256	19,914,153	24,854,903	4,940,750	25%
Net Revenues over/(under) Expenditures		6,388,480	7,697,889	8,504,733	(4,622,737)	(8,979,094)	(4,356,357)	

AIRPORT - DEBT

FY15 FINANCIAL DETAIL

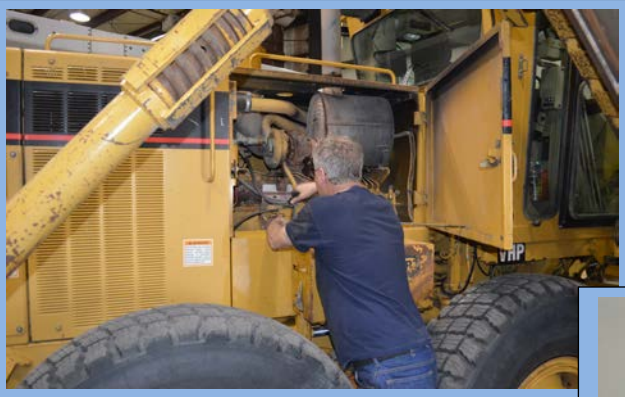
	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	607,567	584,091	23,905	23,390	24,563	1,173	
Total Transfers In		607,567	584,091	23,905	23,390	24,563	1,173	5%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	90,092	-	-	-	-	-	
Premiums on Bonds Sold	485005	4,991	-	-	-	-	-	
Total Proceeds of LT Liabilities		95,083	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		702,650	584,091	23,905	23,390	24,563	1,173	5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	590,532	1,891,557	22,036	22,130	23,902	1,772	
Interest - Bonds	561002	111,435	90,397	1,868	1,260	661	(599)	
Issuance Costs	561006	669	-	-	-	-	-	
Total Debt Service		702,635	1,981,954	23,905	23,390	24,563	1,173	5%
Transfers Out								
Op Transfer Out-Intra	571200	4,590	-	-	-	-	-	
Total Transfers Out		4,590	-	-	-	-	-	0%
Total Expenditures		707,225	1,981,954	23,905	23,390	24,563	1,173	5%
Net Revenues over/(under) Expenditures		(4,575)	(1,397,863)	-	-	-	0	

AIRPORT - DEPRECIATION RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	-	-	-	7,277,555	7,501,771	224,216	
Total Transfers In		-	-	-	7,277,555	7,501,771	224,216	3%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	7,277,555	7,501,771	224,216	3%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		-	-	-	7,277,555	7,501,771	224,216	

INTERNAL SERVICE FUNDS



9-1-1 Emergency

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.

City of Cedar Rapids Internal Service Funds

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

Internal Service Fund Highlights

The table below summarizes the FY 2015 Internal Service Fund budget.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	49,813,008	49,165,755	51,335,091	2,169,336	4.4%
Expenditures					
Personal Services	7,460,477	7,271,929	7,496,819	224,890	
Discretionary	26,458,961	27,035,644	30,078,191	3,042,547	
Fleet & Facilities	110,517	132,700	411,690	278,990	
Non-Discretionary	6,206,440	6,712,316	7,523,258	810,942	
Capital Outlay	11,385,396	5,164,866	5,288,991	124,125	
Debt	2,311	-	-	-	
Transfers Out	5,508,029	1,972,764	1,610,748	(362,017)	
	57,132,131	48,290,218	52,409,696	4,119,478	8.5%
Net	(7,319,123)	875,536	(1,074,606)	(1,950,142)	

The total Internal Service Fund expenditure budget is increasing $4M to $52M. Key changes from FY 2014 to FY 2015 budget include:

- Increase in self-funded health insurance costs of $2.5M due to fees associated with the Affordable Care Act (ACA) and recent claims trend.
- Increase in workers compensation budget due to rising medical and indemnity expenses ($463K).
- Increase due to historical and anticipated fuel costs ($500K).
- Increase in natural gas and electricity for the City Services Facility ($220K).
- Increase of $515K in Fleet Services capital outlay purchases due to equipment replacement needs and the purchase of hoists for the City Services Facility.
- Decrease in Facility Maintenance transfers out based on planned projects ($390K).

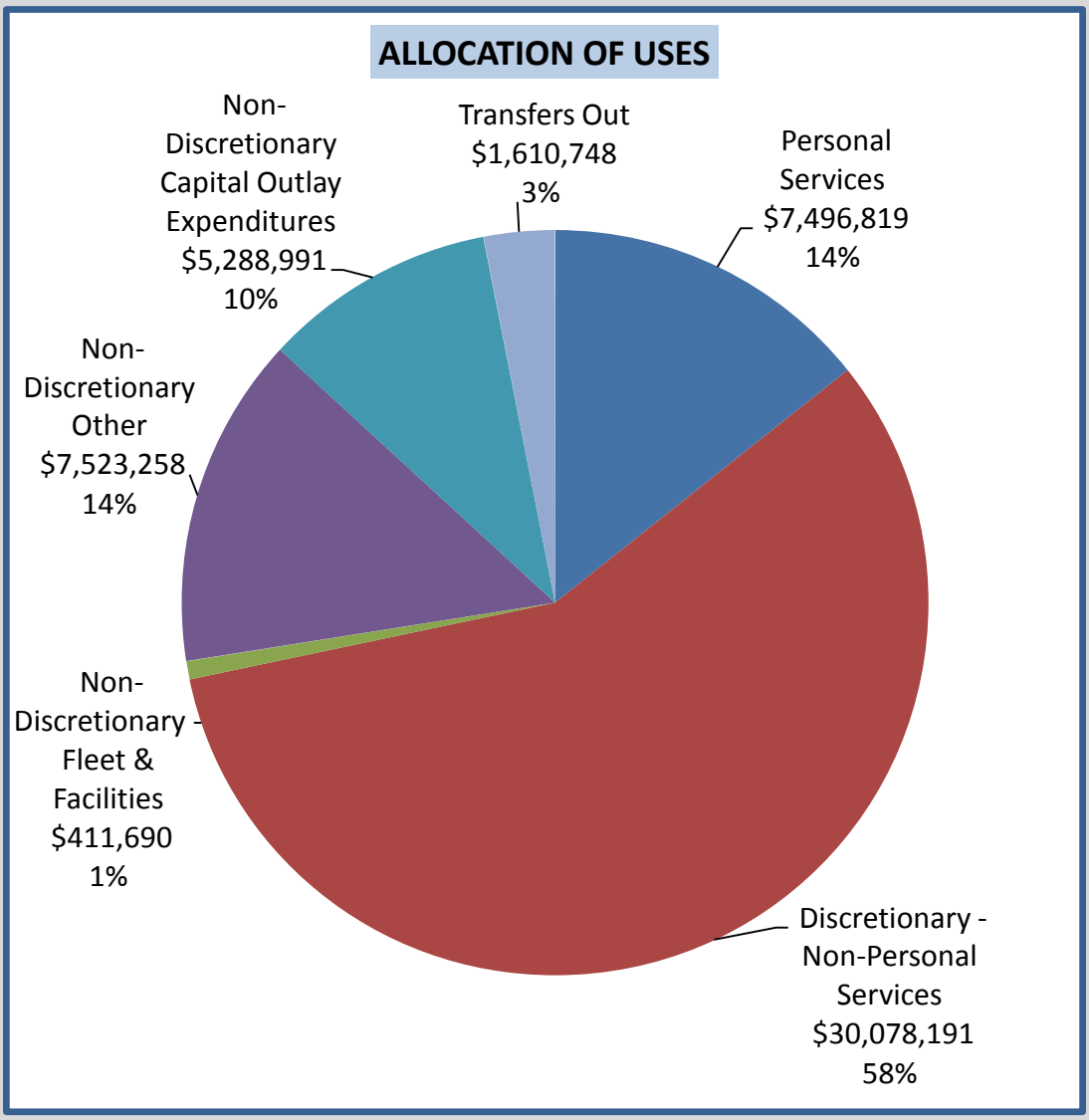
FY 2015 Internal Service Fund revenue is increasing $2M to $51M for insurance premiums and charges for services relating to Fleet Services and Facilities Maintenance.

Summary of FTEs				
FY 2014 Adjusted	**Non-Flood FY 2015 Budget**	**Flood FY 2015 Budget**	**Total FY 2015 Budget**	**Change From FY 2014**
90.00	90.00	0.00	90.00	0.00

The FY 2015 FTE count is unchanged from FY 2014.

The largest FY 2015 Internal Service Fund expense category is discretionary non-personal service expenses of $30M. Of this amount, $24M is budgeted for health services. The next largest expense categories are non-discretionary other expenditures of $7.5M and personal services of $7.5M.

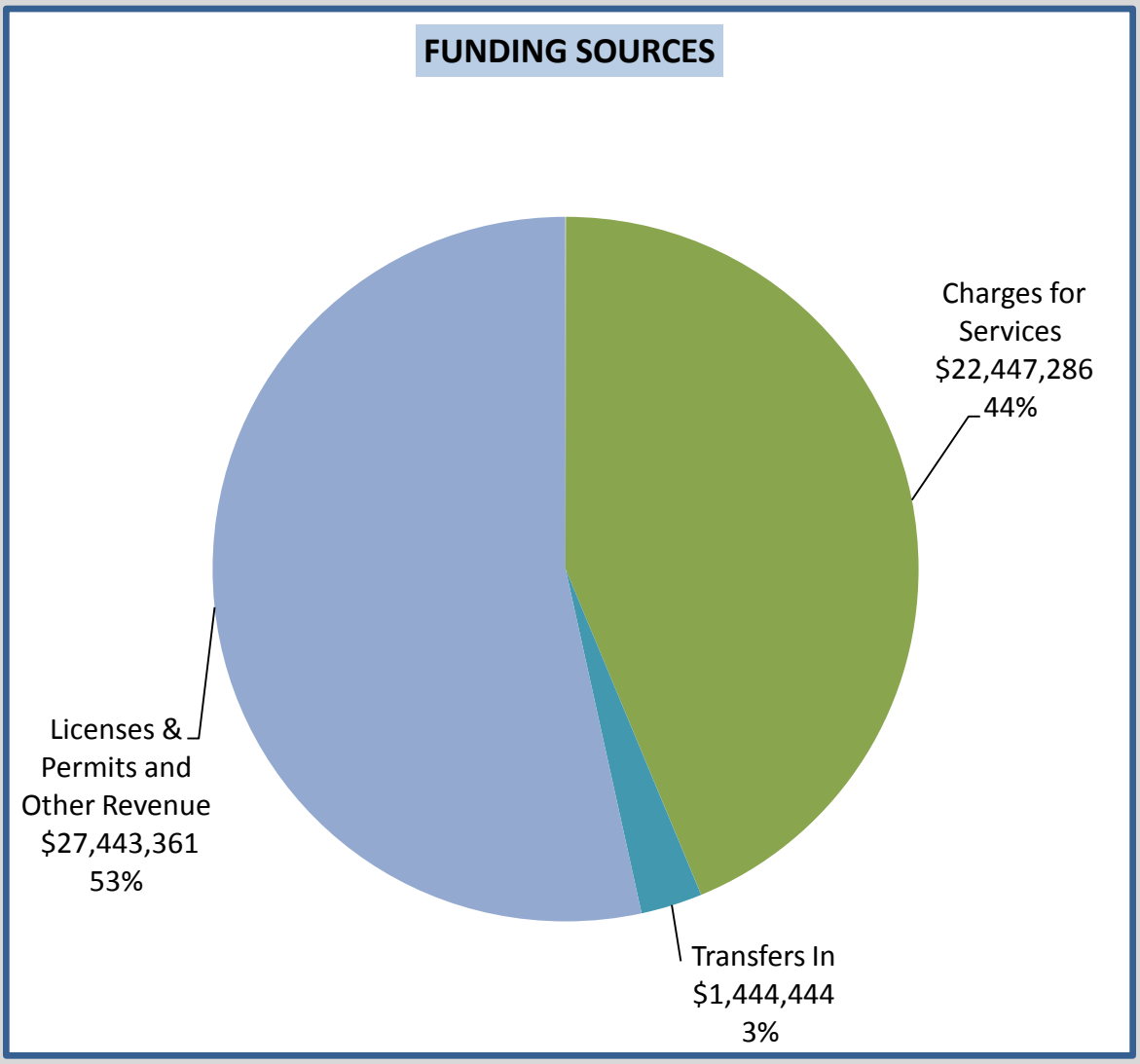
The FY 2015 Internal Service Fund expenditure budget by major expenditure object is shown below.

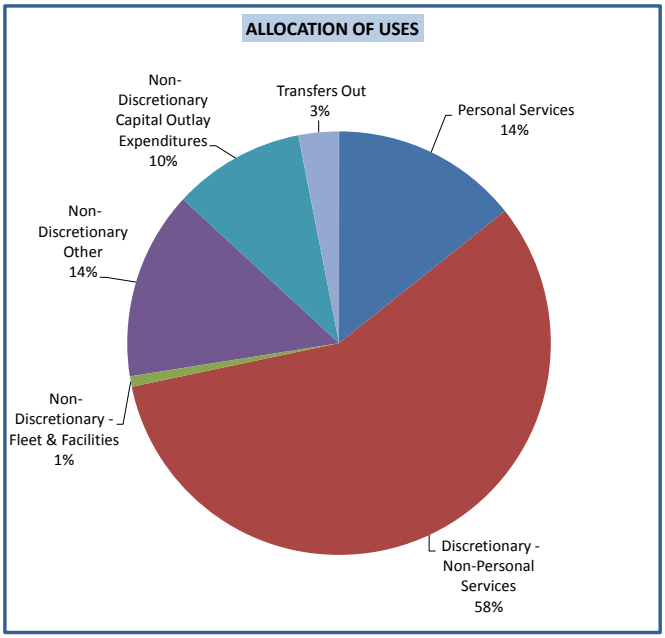


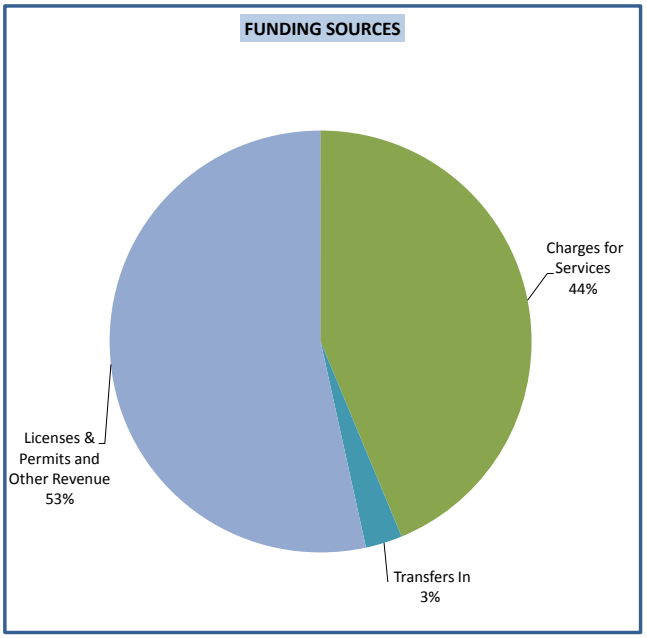
The largest FY 2015 Internal Service Fund revenue category is other revenue at $27M. Of this amount, charges for insurance premiums are the largest revenue source at $24M.

The second largest revenue category is charges for services at $22M 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 2015 Internal Service Fund revenue budget by major revenue source is shown below.







	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	300,000	-	-	-	
Total Intergovernmental Grants		-	-	300,000	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	194	-	-	-	-	
Admin charges - City Mgr Depts	431007	12,934,546	16,998,564	17,437,256	20,456,706	20,929,133	472,427	
Admin Charges - Commission Dep	431011	154,860	262,337	51,325	-	-	-	
Admin Charges - External	431012	620,281	607,297	761,491	573,728	905,653	331,925	
FMS Environmental Svcs Charges	431013	-	841,786	612,500	600,625	612,500	11,875	
Vending Sales	431301	52	10	-	-	-	-	
Recycling & Reduction Fees	432003	-	293	-	-	-	-	
Total Charges for Services		13,709,738	18,710,481	18,862,572	21,631,059	22,447,286	816,227	4%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	691,586	1,109,878	1,816,541	38,757	584,264	545,507	
Operating Transfer In - Intra	483002	6,359,465	9,197,689	1,127,391	1,234,147	860,180	(373,967)	
Total Transfers In		7,051,051	10,307,566	2,943,932	1,272,904	1,444,444	171,540	13%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	214,094	-	1,912	-	-	-	
Building Rental	461001	1,558,548	1,558,576	2,192,945	2,154,929	2,095,321	(59,608)	
Contributions & Donations	471002	61,358	-	-	-	-	-	
Damage Recoveries	471004	34,897	346,429	134,091	-	-	-	
Other Miscellaneous Revenue	471005	3,334,345	2,787	21,812	-	-	-	
Insurance Premiums	471006	21,236,532	21,381,301	21,899,968	22,235,626	23,760,369	1,524,743	
Cash Over (Under)	471007	-	300	-	-	-	-	
Interest / Div - Proprietary	481000	179,632	121,755	112,505	88,908	25,671	(63,237)	
Settlement Reimbursement	481002	-	28,586	-	-	-	-	
Capital Contributions	481003	3,749,100	4,437,350	3,043,425	1,782,328	1,562,000	(220,328)	
Sale of Fixed Assets	482001	125,405	70,841	299,847	-	-	-	
Total Other Revenue		30,493,912	27,947,925	27,706,504	26,261,791	27,443,361	1,181,570	4%
Total Revenues		51,254,701	56,965,972	49,813,008	49,165,755	51,335,091	2,169,336	4%
Expenditures								
Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Regular Employees	511100	4,241,966	4,306,055	4,500,076	4,784,052	4,910,568	126,516	
Temporary/Seasonal Emplyees	511200	6,048	-	-	-	-	-	
Overtime	511300	72,880	69,272	77,959	101,274	101,274	-	
Other / Special Pays	511400	109,725	95,263	71,500	102,998	83,470	(19,528)	
Leave Accrual	511500	(3,230)	15,470	2,045	-	-	-	
Group Insurance	512100	1,203,113	1,200,074	1,195,053	1,266,339	1,374,435	108,096	
Social Security Contributions	512200	329,894	327,288	342,581	381,605	389,789	8,184	
Retirement Contribution	512300	316,604	357,396	402,334	462,417	455,009	(7,408)	
Unemployment Compensation	512400	18,424	14,664	-	-	-	-	
Workers' Compensation	512500	2,902,123	(1,343,763)	851,923	169,450	170,124	674	
Other Employee Benefits	512600	5,172	17,334	17,007	3,794	12,150	8,356	
Total Personal Services		9,202,719	5,059,053	7,460,477	7,271,929	7,496,819	224,890	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,463	405	151	-	-	-	
Auditing / Accounting	521102	-	119,590	-	-	-	-	
Consulting Services	521103	102,664	221,168	(194,105)	42,500	62,500	20,000	
Technical/Engineering Services	521104	2,407	850	3,117	-	50,000	50,000	
Contract Labor	521105	7,064	3,497	8,091	-	5,140	5,140	
Health Services	521106	18,406,104	17,253,823	20,435,578	21,662,661	24,167,806	2,505,145	
Legal Services	521107	-	21,353	-	30,000	10,000	(20,000)	
Other Professional Services	521108	870,727	1,192,911	641,822	1,007,514	1,021,042	13,528	
Banking / Financial Services	521109	-	-	92	-	-	-	
Security Services	521110	1,174	1,142	1,072	160	160	-	
Computer Hardware	522100	912	-	1,199	45,190	45,190	-	
Computer Software	522101	141,536	104,732	129,077	145,260	149,360	4,100	
IT Services - External	522102	37,756	59,810	30,300	30,000	30,000	-	
Radio Maintenance	522103	167,692	168,591	55,442	386,516	386,516	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	98,302	92,144	177,864	57,870	57,870	-	
Ext Repair & Maint Svcs - FF&E	522105	25,777	24,694	13,993	33,500	33,500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	392,531	377,683	494,475	504,760	504,760	-	
Ext Rpr & Maint Svcs - Infras	522110	-	2,470	960	-	-	-	
Fiber Optic Network	523101	1,781	1,332	-	-	-	-	
Landfill Fees	523102	9,124	4,718	1,082	4,390	4,390	-	
Refuse Collection/Fees	523104	4,534	13,438	7,397	2,000	2,000	-	
Steam	523106	-	-	-	2,170	2,170	-	
Telephone	523107	37,298	36,393	38,424	42,880	42,880	-	
Rental of Equip & Vehicles	524101	2,927	3,536	2,479	6,780	6,780	-	
Appraisal / Record / Abstract	525100	2,050	-	(2,050)	-	-	-	
Printing, Binding, & Duplicate	525102	2,082	2,669	3,449	7,120	7,120	-	
Other Insurance	525105	3,717	13,043	8,781	16,000	17,500	1,500	
Other Purchased Services	525106	150	49	-	-	-	-	
Awards & Recognition	531102	27	-	10	220	220	-	
Books,Periodicals,&Subscrip	531103	3,219	4,146	2,001	5,340	5,940	600	
Chemical Supplies	531104	5,150	3,276	5,470	4,190	4,190	-	
Cleaning/Janitorial Supplies	531105	53,852	47,658	49,182	15,690	12,081	(3,609)	
Computer Supplies	531106	6,826	9,843	202	11,320	11,320	-	
Equip/Furniture/Fixtures	531109	91,718	72,667	73,772	66,350	66,350	-	
Landscaping Materials	531112	1,170	288	141	-	-	-	
Miscellaneous Supplies	531114	715	56	-	1,900	1,900	-	
Office Supplies	531116	10,060	8,947	11,571	16,300	16,300	-	
Paint Supplies	531117	2,824	3,044	2,618	1,000	1,000	-	
Program Supplies	531118	-	6,292	4,876	5,754	6,000	246	
Shop Supplies	531119	57,809	49,868	40,346	66,000	66,000	-	
Sign & Signal Supplies	531120	3,373	726	106	1,720	1,720	-	
Uniforms	531123	13,952	13,812	13,580	39,516	39,516	-	
Personal Protective Gear	531124	496	1,670	2,992	7,050	3,200	(3,850)	
Kerosene	532102	530	328	82	710	710	-	
LP Gas	532103	1,053	3,191	4,571	2,760	2,760	-	
Oil	532104	9,527	43,027	106,970	90,000	90,000	-	
Other Lubricants	532106	2,830	10,131	4,575	35,000	35,000	-	
Bldg&Grds - Parts & Materials	533100	147,244	132,815	108,173	436,668	436,668	-	
F,F&E - Parts & Materials	533101	2,430	4,032	1,829	3,100	3,100	-	
Veh&Roll Stk-Parts & Materials	533102	1,311,020	1,427,758	1,317,665	1,057,740	1,195,240	137,500	
Tires & Tubes	533103	64,233	58,856	62,059	100,000	70,000	(30,000)	
Cost of Conferences / Training	542102	40,461	29,938	35,983	47,100	48,600	1,500	
Dues & Memberships	542103	2,927	3,099	3,312	3,360	3,610	250	
Settlement	542105	3,409,850	263,447	2,674,706	889,105	814,612	(74,493)	
Licensing Fees	542106	75	60	599	500	500	-	
Miscellaneous Costs	542107	109,084	72,015	68,179	91,600	526,590	434,990	
Postage & Freight	542108	1,436	2,791	2,001	5,680	5,680	-	
Recording/Filing Fees/Permits	542110	-	25	1,440	-	-	-	
Travel	542111	2,760	1,252	1,261	2,700	2,700	-	
Total Discretionary		25,676,422	21,995,097	26,458,961	27,035,644	30,078,191	3,042,547	11%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	79	-	918	10,500	500	(10,000)	
City Fleet Services	522108	31,061	29,844	26,863	53,352	41,800	(11,552)	
Rental of Land & Bldgs	524100	51,154	52,689	68,132	55,120	353,770	298,650	
City Rental Charges - Fleet	524102	13,377	13,332	14,604	13,728	15,620	1,892	
Total Non-Discretionary - Fleet & Facilities		95,671	95,865	110,517	132,700	411,690	278,990	210%
Non-Discretionary Other								
City Accounting Services	521113	286,994	293,225	317,846	311,600	317,832	6,232	
Admin Charges - Cty Mgr depts	521114	264,453	324,183	344,284	340,220	358,845	18,625	
City IT Services	522109	167,147	213,470	230,900	292,847	243,145	(49,701)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Electricity	523100	43,440	51,923	102,845	160,224	243,200	82,976	
Natural Gas	523103	117,299	72,512	145,620	130,000	210,000	80,000	
Liability Insurance	525104	53,180	42,852	206,140	361,939	363,364	1,425	
Property Insurance	525107	568,664	571,263	1,126,046	1,719,284	1,881,201	161,917	
Vehicle Insurance	525108	4,085	9,258	8,543	14,480	16,310	1,830	
Diesel Fuel	532100	1,769,794	2,334,776	2,339,094	2,193,192	2,547,910	354,718	
Gasoline	532101	1,042,434	1,591,795	1,385,123	1,188,530	1,341,451	152,922	
Total Non-Discretionary Other		4,317,491	5,505,256	6,206,440	6,712,316	7,523,258	810,942	12%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	-	610,375	220,000	(390,375)	
Machinery & Equipment	554000	5,304,127	8,014,148	11,336,203	4,531,491	5,045,991	514,500	
Controlled assets	556000	389,685	141,056	49,193	23,000	23,000	-	
Total Non-Discret Capital Outlay Expenditures		5,693,812	8,155,204	11,385,396	5,164,866	5,288,991	124,125	2%
Debt Service								
Interest - Other Debt	561003	19,323	14,476	2,311	-	-	-	
Issuance Costs	561006	7,133	-	-	-	-	-	
Total Debt Service		26,456	14,476	2,311	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	639,016	1,240,366	4,380,638	738,617	750,568	11,951	
Op Transfer Out-Intra	571200	6,359,465	9,197,689	1,127,391	1,234,147	860,180	(373,967)	
Total Transfers Out		6,998,482	10,438,055	5,508,029	1,972,764	1,610,748	(362,017)	-18%
Total Expenditures		52,011,053	51,263,006	57,132,131	48,290,218	52,409,696	4,119,478	9%
Net Revenues over/(under) Expenditures		(756,353)	5,702,966	(7,319,123)	875,536	(1,074,606)	(1,950,142)	

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 Systems 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 125K police calls for service, 10K 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 500K non-emergency calls annually.

Recent Accomplishments

- As of July 2012, Joint Communications is the only 9-1-1 center in Iowa utilizing all three emergency medical dispatch, emergency fire dispatch, and emergency police dispatch protocols.
- The Joint Communications Agency, in cooperation with the Cedar Rapids Police and Fire Departments just completed a four year project to replace their radio systems (2013). Public Safety will now talk on a county-wide 800 MHz radio system linking Cedar Rapids, Linn County, and Marion.

Future Challenges & Opportunities

- Continue to pursue the communications CALEA accreditation process.
- Research and develop standards for Next Generation 9-1-1.
- 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 communications center large enough to support multi-agency operations.

Goals, Objectives, Measures

City Goal – Increase neighborhood safety				
Department Goal	Analyze 9-1-1 call answer times to ensure responsiveness to the community.			
Department Objective	Improve response and system process whenever possible.			
Objective Time Frame	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
9-1-1 calls answered within 3 rings	99%	97%	97%	99%

City Goal – Increase neighborhood safety				
Department Goal	Provide quality assurance review on 3% of every emergency ,medical, police, and fire call coming into the center.			
Department Objective	Provide quality assurance review on 3% of every emergency ,medical, police, and fire call coming into the center.			
Objective Time Frame	Working to meet target/goal in future budget year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Review 3% or 36,000 calls per year	3%	<1%	1%	1%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	4,796,459	3,166,963	3,194,781	27,818	0.9%
Expenditures					
Personal Services	2,010,616	2,086,395	2,147,865	61,470	
Discretionary	(212,071)	761,411	761,411	-	
Fleet & Facilities	68,132	55,120	55,120	-	
Non-Discretionary	248,365	264,037	230,385	(33,652)	
Capital Outlay	6,436,232	-	-	-	
Debt	-	-	-	-	
Transfers Out	87,056	-	-	-	
	8,638,331	3,166,963	3,194,781	27,818	0.9%
Net	(3,841,872)	-	-	(0)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
27.00	27.00	0.00	27.00	0.00

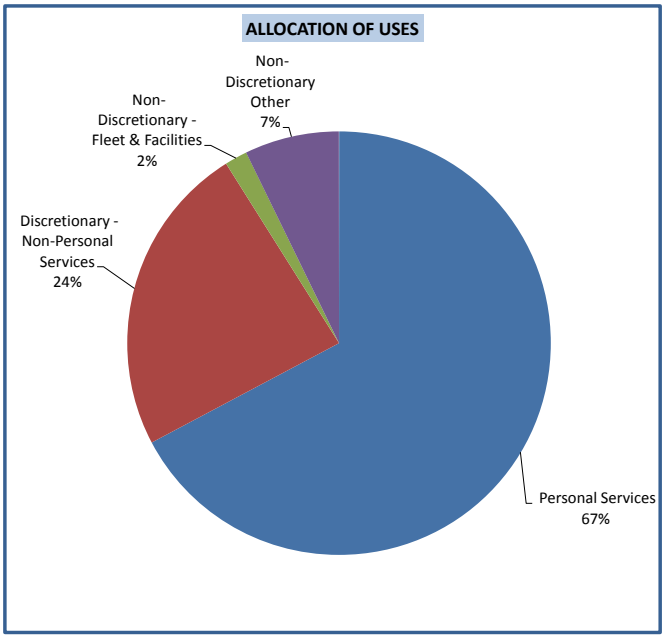
Highlight of Budget Changes

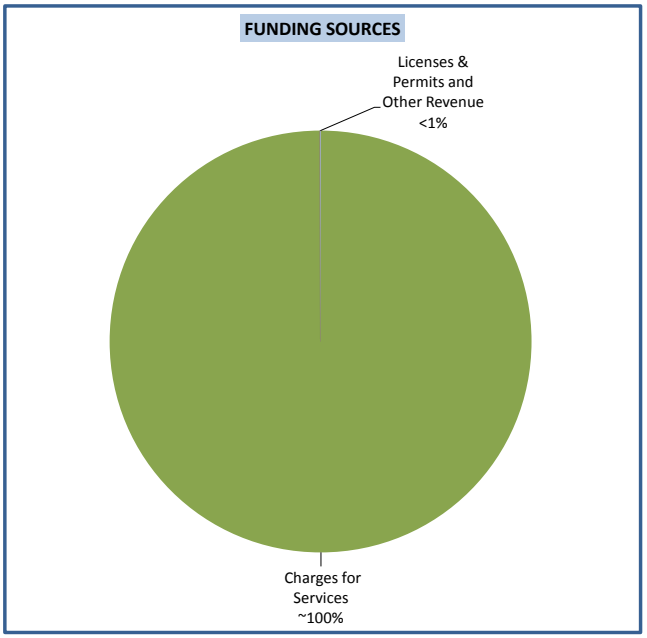
Operating Revenues

The Joint Communications Department is funded 100% by the general fund within the Fire and Police Department's budget. Included in the FY 2015 budget are contributions from Marion and Linn County for their share of radio maintenance operating costs ($76K).

Other Changes

No capital projects are budgeted in FY 2015 as the radio replacement capital improvement project is expected to make final payment in FY 2014.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	300,000	-	-	-	
Total Intergovernmental Grants		-	-	300,000	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	3,167,161	2,810,423	3,089,635	3,117,453	27,818	
Admin Charges - External	431012	-	-	-	-	75,828	75,828	
Total Charges for Services		-	3,167,161	2,810,423	3,089,635	3,193,281	103,646	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	603,277	-	14,633	-	-	-	
Operating Transfer In - Intra	483002	1,099,523	140,000	87,056	-	-	-	
Total Transfers In		1,702,800	140,000	101,690	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	4,294	-	25	-	-	-	
Contributions & Donations	471002	61,358	-	-	-	-	-	
Other Miscellaneous Revenue	471005	3,250,388	-	41	-	-	-	
Interest / Div - Proprietary	481000	10,996	4,488	673	1,500	1,500	-	
Capital Contributions	481003	1,102,363	2,090,160	1,583,608	75,828	-	(75,828)	
Total Other Revenue		4,429,398	2,094,649	1,584,347	77,328	1,500	(75,828)	-98%
Total Revenues		6,132,198	5,401,810	4,796,459	3,166,963	3,194,781	27,818	1%
Expenditures								
Personal Services								
Regular Employees	511100	1,150,857	1,292,082	1,348,426	1,395,958	1,440,294	44,336	
Overtime	511300	56,633	40,614	47,101	47,066	47,066	-	
Other / Special Pays	511400	31,291	30,298	24,707	30,997	27,360	(3,637)	
Leave Accrual	511500	14,583	(4,932)	5,363	-	-	-	
Group Insurance	512100	301,494	358,665	344,835	354,171	373,070	18,899	
Social Security Contributions	512200	92,064	99,045	104,565	112,763	115,876	3,113	
Retirement Contribution	512300	86,134	108,003	122,793	136,640	135,263	(1,377)	
Workers' Compensation	512500	229	126	7,453	7,258	7,374	116	
Other Employee Benefits	512600	2,795	5,526	5,373	1,542	1,562	20	
Total Personal Services		1,736,080	1,929,428	2,010,616	2,086,395	2,147,865	61,470	3%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	90	-	25	-	-	-	
Consulting Services	521103	61,387	155,418	(216,805)	-	-	-	
Technical/Engineering Services	521104	127	-	(127)	-	-	-	
Health Services	521106	113	100	96	-	-	-	
Other Professional Services	521108	4,849	307,865	(273,698)	25,000	25,000	-	
Security Services	521110	906	854	1,037	-	-	-	
Computer Hardware	522100	-	-	-	45,000	45,000	-	
Computer Software	522101	137,431	90,283	126,550	135,995	135,995	-	
IT Services - External	522102	1,527	36,070	1,443	-	-	-	
Radio Maintenance	522103	167,107	167,812	52,051	381,416	381,416	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	1,548	-	-	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	284	1,004	-	3,000	3,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	15,667	6,297	-	-	-	-	
Telephone	523107	26,932	26,935	27,334	35,000	35,000	-	
Rental of Equip & Vehicles	524101	785	-	-	-	-	-	
Appraisal / Record / Abstract	525100	2,050	-	(2,050)	-	-	-	
Printing, Binding, & Duplicate	525102	284	-	678	1,200	1,200	-	
Awards & Recognition	531102	-	-	10	-	-	-	
Books,Periodicals,&Subscrip	531103	144	1,414	91	500	500	-	
Computer Supplies	531106	4,758	9,843	(49)	10,000	10,000	-	
Equip/Furniture/Fixtures	531109	49,711	35,766	45,040	49,600	49,600	-	
Miscellaneous Supplies	531114	578	56	-	1,500	1,500	-	
Office Supplies	531116	6,236	5,202	7,081	12,000	12,000	-	
Program Supplies	531118	-	238	-	-	-	-	
Shop Supplies	531119	341	230	112	-	-	-	
Uniforms	531123	60	-	-	25,000	25,000	-	
Personal Protective Gear	531124	31	58	18	-	-	-	
LP Gas	532103	-	-	1,280	-	-	-	
F,F&E - Parts & Materials	533101	4	30	-	-	-	-	
Cost of Conferences / Training	542102	19,659	15,930	15,379	19,000	19,000	-	
Dues & Memberships	542103	526	352	1,551	600	600	-	
Licensing Fees	542106	-	-	495	-	-	-	
Miscellaneous Costs	542107	5,685	-	-	10,000	10,000	-	
Postage & Freight	542108	378	314	388	4,000	4,000	-	
Travel	542111	2,126	85	-	2,600	2,600	-	
Total Discretionary		511,325	862,153	(212,071)	761,411	761,411	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	51,154	52,689	68,132	55,120	55,120	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		51,154	52,689	68,132	55,120	55,120	-	0%
Non-Discretionary Other								
City Accounting Services	521113	26,128	26,760	32,858	28,400	28,968	568	
Admin Charges - Cty Mgr depts	521114	71,545	88,242	97,791	101,767	102,620	853	
City IT Services	522109	62,091	78,202	94,959	120,535	84,937	(35,598)	
Electricity	523100	8,184	6,165	13,909	8,200	8,200	-	
Natural Gas	523103	-	-	167	-	-	-	
Liability Insurance	525104	8,136	7,981	7,981	5,135	5,660	525	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	300	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	182	165	400	-	-	-	
Total Non-Discretionary Other		176,265	207,515	248,365	264,037	230,385	(33,652)	-13%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	2,393,691	4,660,588	6,430,813	-	-	-	
Controlled assets	556000	231,516	67,754	5,420	-	-	-	
Total Non-Discret Capital Outlay Expenditures		2,625,206	4,728,342	6,436,232	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	1,099,523	140,000	87,056	-	-	-	
Total Transfers Out		1,099,523	140,000	87,056	-	-	-	0%
Total Expenditures		6,199,554	7,920,127	8,638,331	3,166,963	3,194,781	27,818	1%
Net Revenues over/(under) Expenditures		(67,356)	(2,518,317)	(3,841,872)	-	-	(0)	

JC - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	3,167,161	2,810,423	3,089,635	3,117,453	27,818	
Admin Charges - External	431012	-	-	-	-	75,828	75,828	
Total Charges for Services		-	3,167,161	2,810,423	3,089,635	3,193,281	103,646	3%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	3,277	-	-	-	-	-	
Operating Transfer In - Intra	483002	-	-	57	-	-	-	
Total Transfers In		3,277	-	57	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	4,294	-	25	-	-	-	
Contributions & Donations	471002	61,358	-	-	-	-	-	
Other Miscellaneous Revenue	471005	3,250,388	-	41	-	-	-	
Interest / Div - Proprietary	481000	4,038	2,944	316	1,500	1,500	-	
Capital Contributions	481003	57,283	-	-	75,828	-	(75,828)	
Total Other Revenue		3,377,360	2,944	382	77,328	1,500	(75,828)	-98%
Total Revenues		3,380,637	3,170,106	2,810,862	3,166,963	3,194,781	27,818	1%
Expenditures								
Personal Services								
Regular Employees	511100	1,150,857	1,292,082	1,348,426	1,395,958	1,440,294	44,336	
Overtime	511300	56,633	40,614	47,101	47,066	47,066	-	
Other / Special Pays	511400	31,291	30,298	24,707	30,997	27,360	(3,637)	
Leave Accrual	511500	14,583	(4,932)	5,363	-	-	-	
Group Insurance	512100	301,494	358,665	344,835	354,171	373,070	18,899	
Social Security Contributions	512200	92,064	99,045	104,565	112,763	115,876	3,113	
Retirement Contribution	512300	86,134	108,003	122,793	136,640	135,263	(1,377)	
Workers' Compensation	512500	229	126	7,453	7,258	7,374	116	
Other Employee Benefits	512600	2,795	5,526	5,373	1,542	1,562	20	
Total Personal Services		1,736,080	1,929,428	2,010,616	2,086,395	2,147,865	61,470	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	90	-	25	-	-	-	
Health Services	521106	113	100	96	-	-	-	
Other Professional Services	521108	4,849	28,367	5,800	25,000	25,000	-	
Security Services	521110	906	854	1,037	-	-	-	
Computer Hardware	522100	-	-	-	45,000	45,000	-	
Computer Software	522101	137,431	90,283	126,550	135,995	135,995	-	
IT Services - External	522102	1,527	36,070	1,443	-	-	-	
Radio Maintenance	522103	167,107	167,812	52,051	381,416	381,416	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	1,548	-	-	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	284	1,004	-	3,000	3,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	15,667	6,297	-	-	-	-	
Telephone	523107	26,932	26,935	27,334	35,000	35,000	-	
Rental of Equip & Vehicles	524101	785	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	284	-	678	1,200	1,200	-	
Awards & Recognition	531102	-	-	10	-	-	-	
Books,Periodicals,&Subscrip	531103	144	1,414	91	500	500	-	
Computer Supplies	531106	4,758	9,843	(49)	10,000	10,000	-	
Equip/Furniture/Fixtures	531109	49,711	35,766	45,040	49,600	49,600	-	
Miscellaneous Supplies	531114	578	56	-	1,500	1,500	-	
Office Supplies	531116	6,236	5,202	7,081	12,000	12,000	-	
Program Supplies	531118	-	238	-	-	-	-	
Shop Supplies	531119	341	230	112	-	-	-	
Uniforms	531123	60	-	-	25,000	25,000	-	
Personal Protective Gear	531124	31	58	18	-	-	-	
LP Gas	532103	-	-	1,280	-	-	-	
F,F&E - Parts & Materials	533101	4	30	-	-	-	-	
Cost of Conferences / Training	542102	19,659	15,930	15,379	19,000	19,000	-	
Dues & Memberships	542103	526	352	1,551	600	600	-	
Licensing Fees	542106	-	-	495	-	-	-	
Miscellaneous Costs	542107	5,685	-	-	10,000	10,000	-	
Postage & Freight	542108	378	314	388	4,000	4,000	-	
Travel	542111	2,126	85	-	2,600	2,600	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Discretionary		447,761	427,238	286,410	761,411	761,411	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	51,154	52,689	68,132	55,120	55,120	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		51,154	52,689	68,132	55,120	55,120	-	0%
Non-Discretionary Other								
City Accounting Services	521113	25,636	26,760	33,514	28,400	28,968	568	
Admin Charges - Cty Mgr depts	521114	71,518	88,242	97,818	101,767	102,620	853	
City IT Services	522109	62,091	78,202	94,959	120,535	84,937	(35,598)	
Electricity	523100	8,184	6,165	13,909	8,200	8,200	-	
Natural Gas	523103	-	-	167	-	-	-	
Liability Insurance	525104	8,136	7,981	7,981	5,135	5,660	525	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	300	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	182	165	400	-	-	-	
Total Non-Discretionary Other		175,747	207,515	249,048	264,037	230,385	(33,652)	-13%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	303,531	124,116	5,193	-	-	-	
Controlled assets	556000	231,516	67,754	5,420	-	-	-	
Total Non-Discret Capital Outlay Expenditures		535,046	191,870	10,613	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	1,000,000	140,000	57	-	-	-	
Total Transfers Out		1,000,000	140,000	57	-	-	-	0%
Total Expenditures		3,945,789	2,948,739	2,624,875	3,166,963	3,194,781	27,818	1%
Net Revenues over/(under) Expenditures		(565,152)	221,366	185,987	-	-	(0)	

JC - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	-	-	300,000	-	-	-	
Total Intergovernmental Grants		-	-	300,000	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	600,000	-	14,633	-	-	-	
Operating Transfer In - Intra	483002	1,099,523	140,000	86,999	-	-	-	
Total Transfers In		1,699,523	140,000	101,632	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	6,958	1,544	357	-	-	-	
Capital Contributions	481003	1,045,080	2,090,160	1,583,608	-	-	-	
Total Other Revenue		1,052,038	2,091,704	1,583,965	-	-	-	0%
Total Revenues		2,751,561	2,231,704	1,985,597	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	61,387	155,418	(216,805)	-	-	-	
Technical/Engineering Services	521104	127	-	(127)	-	-	-	
Other Professional Services	521108	-	279,498	(279,498)	-	-	-	
Appraisal / Record / Abstract	525100	2,050	-	(2,050)	-	-	-	
Total Discretionary		63,564	434,916	(498,480)	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	492	-	(656)	-	-	-	
Admin Charges - Cty Mgr depts	521114	27	-	(27)	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		518	-	(683)	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	2,090,160	4,536,472	6,425,620	-	-	-	
Total Non-Discret Capital Outlay Expenditures		2,090,160	4,536,472	6,425,620	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	99,523	-	86,999	-	-	-	
Total Transfers Out		99,523	-	86,999	-	-	-	0%
Total Expenditures		2,253,766	4,971,388	6,013,456	-	-	-	0%
Net Revenues over/(under) Expenditures		497,796	(2,739,684)	(4,027,859)	-	-	-	

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 custodial, grounds maintenance, and snow removal.
- The **Technician Services** section provides diverse construction and building repairs, 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 maintenance program for the Technician Services section increased by 250K square feet with the opening of the new Central Fire Station, Paramount, Animal Control, Ladd Library, and downtown Public Library.
- The Environmental Services section maintains 8 buildings covering 260K square feet.

Recent Accomplishments

- Continued to maintain additional leased facilities post flood, without an increase in personnel (2008-2014).
- Assisted in the commissioning of the new downtown Public Library and new Central Fire Station (2013).
- Assisted architects and engineer firms in the specifications for mechanical control systems for the new Library, Paramount, Animal Control, Event Center, Central Fire, City Services Center, GTC Bus Terminal, and NW Bus Garage (2012-2013).
- Built new and renovated several Parks buildings that were flood damaged (2013).

Future Challenges & Opportunities

- Interface the city-wide energy management system into all the newly constructed facilities for future energy efficiencies.
- Maintaining additional new facilities with competitive rates and personnel.
- Monitoring and directing digital control of all major facilities mechanical systems and energy use, including the latest in green technology.
- Growth in knowledge and experience of the latest in technology from all the new facilities.

Goals, Objectives, Measures

City Goal – Tell our story, strategically				
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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
National standards for facility technical benchmarking is 75,000 square feet per technician	75,000	98,040	98,040	113,053

City Goal – Tell our story, strategically				
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	Plan to meet target/goal in next fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Standards based on University Studies for American Planning and Management	> 25,000	23,000	23,000	25,000

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	3,933,048	4,584,279	4,498,752	(85,528)	-1.9%
Expenditures					
Personal Services	1,808,529	1,901,413	1,963,093	61,680	
Discretionary	297,352	455,239	580,379	125,140	
Fleet & Facilities	41,467	67,080	57,420	(9,660)	
Non-Discretionary	554,701	569,317	1,070,800	501,483	
Capital Outlay	3,790	623,375	233,000	(390,375)	
Debt	2,311	-	-	-	
Transfers Out	2,486,680	949,132	559,165	(389,968)	
	5,194,830	4,565,557	4,463,857	(101,700)	-2.2%
Net	(1,261,783)	18,722	34,895	16,173	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
25.00	25.00	0.00	25.00	0.00

Highlight of Budget Changes

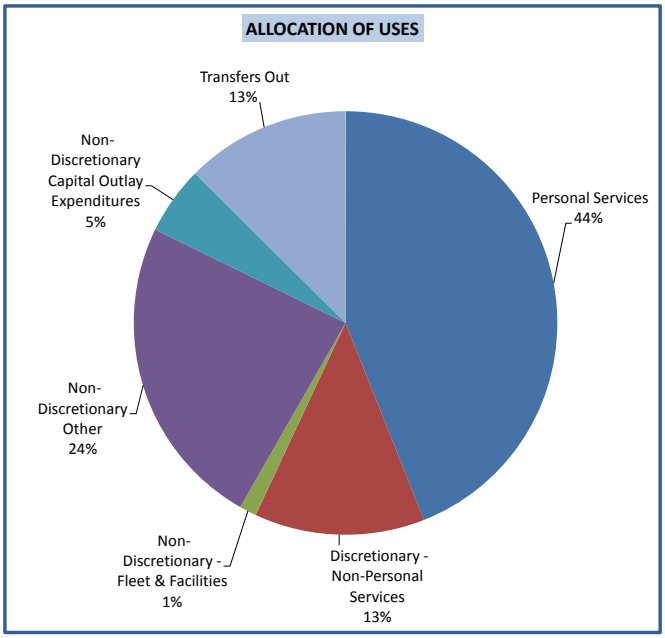
Operating Revenues

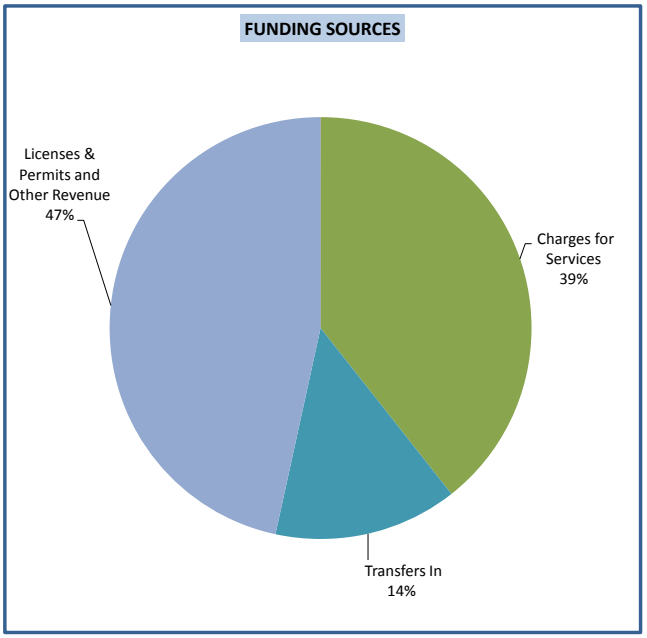
Charges for services revenue is increasing as the department anticipates a need for contracted external technician services in FY 2015 due to the number and age of existing buildings and equipment. FY 2015 rates include:

- The technician hourly rate will increase from $72/hour (FY 2014) to $74/hour (FY 2015) as a result of wage, step, and health increases. Actual supplies and materials used will be billed directly to departments monthly with no markup (no change from FY 2014). External services and materials will be billed based on actual cost.
- Charges for environmental services will be charged to departments monthly at 1/12 of the personal service and overhead cost. Actual supplies and materials used will be billed directly to departments monthly with no markup (no change from FY 2014).
- 90% flood LOST will fund flood insurance in FY 2015 for the City Hall and City Services facilities.
- City Hall building rental will increase slightly as a result of wage, step, and health increases.
- City Services building rental will decrease slightly from the Public Works building rental rate due to fewer anticipated capital project needs.

Operating Expenditures

Discretionary expenses are increasing due to anticipated external services needed for technical repairs ($70K) and emergency management services ($50K). Electricity and natural gas budget increased based estimated costs for the City Services Facility ($220K). The increase in property insurance is for flood insurance ($262K).





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	1,292,241	979,167	674,512	1,068,350	1,158,880	90,530	
Admin Charges - Commission Dep	431011	-	663	1,602	-	-	-	
Admin Charges - External	431012	-	17,982	1,160	-	-	-	
FMS Environmental Svcs Charges	431013	-	841,786	612,500	600,625	612,500	11,875	
Vending Sales	431301	52	10	-	-	-	-	
Total Charges for Services		1,292,293	1,839,609	1,289,774	1,668,975	1,771,380	102,405	6%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	262,051	262,051	
Operating Transfer In - Intra	483002	4,601,352	4,236,382	447,698	760,375	370,000	(390,375)	
Total Transfers In		4,601,352	4,236,382	447,698	760,375	632,051	(128,324)	-17%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	9,813	-	66	-	-	-	
Building Rental	461001	1,558,548	1,558,576	2,192,945	2,154,929	2,095,321	(59,608)	
Damage Recoveries	471004	-	7,331	-	-	-	-	
Other Miscellaneous Revenue	471005	800	515	523	-	-	-	
Cash Over (Under)	471007	-	(0)	-	-	-	-	
Interest / Div - Proprietary	481000	3,919	4,471	2,042	-	-	-	
Total Other Revenue		1,573,080	1,570,893	2,195,576	2,154,929	2,095,321	(59,608)	-3%
Total Revenues		7,466,724	7,646,884	3,933,048	4,584,279	4,498,752	(85,528)	-2%
Expenditures								
Personal Services								
Regular Employees	511100	1,162,533	1,095,956	1,198,158	1,258,896	1,292,039	33,143	
Overtime	511300	3,027	10,598	10,364	10,316	10,316	-	
Other / Special Pays	511400	43,228	16,711	17,407	28,001	16,800	(11,201)	
Leave Accrual	511500	(3,553)	9,219	(70)	-	-	-	
Group Insurance	512100	351,678	308,495	331,363	332,131	372,867	40,736	
Social Security Contributions	512200	89,955	82,075	90,477	99,234	100,919	1,685	
Retirement Contribution	512300	81,755	89,452	106,072	120,252	117,799	(2,453)	
Unemployment Compensation	512400	18,424	14,664	-	-	-	-	
Workers' Compensation	512500	14,389	22,780	53,732	52,118	51,888	(230)	
Other Employee Benefits	512600	(6,958)	3,519	1,026	465	465	-	
Total Personal Services		1,754,477	1,653,469	1,808,529	1,901,413	1,963,093	61,680	3%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,003	405	99	-	-	-	
Technical/Engineering Services	521104	2,281	850	850	-	50,000	50,000	
Contract Labor	521105	6,532	3,497	8,091	-	5,140	5,140	
Health Services	521106	53	310	69	100	100	-	
Other Professional Services	521108	7,945	322	7,870	-	70,000	70,000	
Security Services	521110	93	143	-	-	-	-	
Computer Software	522101	320	6,740	915	6,245	6,245	-	
IT Services - External	522102	525	-	772	-	-	-	
Radio Maintenance	522103	-	-	-	100	100	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	78,969	87,587	74,726	200	200	-	
Ext Repair & Maint Svcs - FF&E	522105	2,595	2,615	2,375	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	112	332	110	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	2,470	960	-	-	-	
Landfill Fees	523102	4,902	1,951	234	-	-	-	
Refuse Collection/Fees	523104	3,694	8,879	2,249	-	-	-	
Telephone	523107	4,991	4,222	4,451	3,300	3,300	-	
Rental of Equip & Vehicles	524101	1,175	2,944	2,254	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	954	306	387	400	400	-	
Other Purchased Services	525106	-	6	-	-	-	-	
Books,Periodicals,&Subscrip	531103	233	495	-	-	-	-	
Chemical Supplies	531104	5,150	1,940	782	-	-	-	
Cleaning/Janitorial Supplies	531105	50,370	46,929	49,182	-	-	-	
Computer Supplies	531106	1,947	-	90	800	800	-	
Equip/Furniture/Fixtures	531109	15,125	16,257	14,117	-	-	-	
Landscaping Materials	531112	1,170	288	141	-	-	-	
Miscellaneous Supplies	531114	-	-	-	400	400	-	
Office Supplies	531116	1,418	1,341	1,039	900	900	-	
Paint Supplies	531117	2,700	3,001	2,604	-	-	-	
Shop Supplies	531119	11,707	3,634	4,686	-	-	-	
Sign & Signal Supplies	531120	2,453	64	36	-	-	-	
Uniforms	531123	5,624	3,530	3,361	2,676	2,676	-	
Personal Protective Gear	531124	987	1,279	892	1,000	1,000	-	
Kerosene	532102	232	-	-	-	-	-	
LP Gas	532103	18	-	824	-	-	-	
Oil	532104	93	18	(305)	-	-	-	
Other Lubricants	532106	30	262	273	-	-	-	
Bldg&Grds - Parts & Materials	533100	147,244	132,726	108,099	435,918	435,918	-	
F,F&E - Parts & Materials	533101	748	2,645	981	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	351	1,068	509	1,000	1,000	-	
Cost of Conferences / Training	542102	2,396	1,012	1,392	300	300	-	
Dues & Memberships	542103	200	370	-	200	200	-	
Licensing Fees	542106	75	60	104	500	500	-	
Postage & Freight	542108	11	11	34	100	100	-	
Recording/Filing Fees/Permits	542110	-	25	980	-	-	-	
Travel	542111	583	996	1,121	100	100	-	
Total Discretionary		367,007	341,529	297,352	455,239	580,379	125,140	27%
Non-Discretionary - Fleet & Facilities								
City Fleet Services	522108	31,061	29,844	26,863	53,352	41,800	(11,552)	
City Rental Charges - Fleet	524102	13,377	13,332	14,604	13,728	15,620	1,892	
Total Non-Discretionary - Fleet & Facilities		44,438	43,176	41,467	67,080	57,420	(9,660)	-14%
Non-Discretionary Other								
City Accounting Services	521113	73,988	96,242	93,163	102,000	104,040	2,040	
Admin Charges - Cty Mgr depts	521114	78,865	96,913	105,675	92,074	108,512	16,438	
City IT Services	522109	40,091	54,619	50,468	63,297	69,216	5,920	
Electricity	523100	30,680	41,157	86,490	95,000	235,000	140,000	
Natural Gas	523103	113,796	65,836	139,985	130,000	210,000	80,000	
Liability Insurance	525104	11,084	9,598	9,598	4,562	4,981	419	
Property Insurance	525107	40,914	48,479	48,810	48,886	305,935	257,049	
Vehicle Insurance	525108	778	3,551	2,329	6,677	7,085	408	
Diesel Fuel	532100	2,508	1,823	2,352	3,367	3,730	363	
Gasoline	532101	16,375	14,542	15,832	23,455	22,301	(1,154)	
Total Non-Discretionary Other		409,079	432,759	554,701	569,317	1,070,800	501,483	88%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	-	610,375	220,000	(390,375)	
Controlled assets	556000	11,473	8,000	3,790	13,000	13,000	-	
Total Non-Discret Capital Outlay Expenditures		11,473	8,000	3,790	623,375	233,000	(390,375)	-63%
Debt Service								
Interest - Other Debt	561003	10,403	6,448	2,311	-	-	-	
Total Debt Service		10,403	6,448	2,311	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	50,547	41,267	2,038,982	188,757	189,165	408	
Op Transfer Out-Intra	571200	4,601,352	4,236,382	447,698	760,375	370,000	(390,375)	
Total Transfers Out		4,651,899	4,277,649	2,486,680	949,132	559,165	(389,968)	-41%
Total Expenditures		7,248,777	6,763,030	5,194,830	4,565,557	4,463,857	(101,700)	-2%
Net Revenues over/(under) Expenditures		217,948	883,854	(1,261,783)	18,722	34,895	16,173	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	1,292,241	979,167	674,512	1,068,350	1,158,880	90,530	
Admin Charges - Commission Dep	431011	-	663	1,602	-	-	-	
Admin Charges - External	431012	-	17,982	1,160	-	-	-	
FMS Environmental Svcs Charges	431013	-	841,786	612,500	600,625	612,500	11,875	
Vending Sales	431301	52	10	-	-	-	-	
Total Charges for Services		1,292,293	1,839,609	1,289,774	1,668,975	1,771,380	102,405	6%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	262,051	262,051	
Operating Transfer In - Intra	483002	940,973	263,294	-	-	-	-	
Total Transfers In		940,973	263,294	-	-	262,051	262,051	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	-	-	66	-	-	-	
Building Rental	461001	1,558,548	1,558,576	2,192,945	2,154,929	2,095,321	(59,608)	
Damage Recoveries	471004	-	7,331	-	-	-	-	
Other Miscellaneous Revenue	471005	472	164	523	-	-	-	
Cash Over (Under)	471007	-	(0)	-	-	-	-	
Interest / Div - Proprietary	481000	3,919	4,471	2,042	-	-	-	
Total Other Revenue		1,562,939	1,570,542	2,195,576	2,154,929	2,095,321	(59,608)	-3%
Total Revenues		3,796,205	3,673,444	3,485,350	3,823,904	4,128,752	304,848	8%
Expenditures								
Personal Services								
Regular Employees	511100	1,162,533	1,095,956	1,198,158	1,258,896	1,292,039	33,143	
Overtime	511300	3,027	10,598	10,364	10,316	10,316	-	
Other / Special Pays	511400	43,228	16,711	17,407	28,001	16,800	(11,201)	
Leave Accrual	511500	(3,553)	9,219	(70)	-	-	-	
Group Insurance	512100	351,678	308,495	331,363	332,131	372,867	40,736	
Social Security Contributions	512200	89,955	82,075	90,477	99,234	100,919	1,685	
Retirement Contribution	512300	81,755	89,452	106,072	120,252	117,799	(2,453)	
Unemployment Compensation	512400	18,424	14,664	-	-	-	-	
Workers' Compensation	512500	14,389	22,780	53,732	52,118	51,888	(230)	
Other Employee Benefits	512600	(6,958)	3,519	1,026	465	465	-	
Total Personal Services		1,754,477	1,653,469	1,808,529	1,901,413	1,963,093	61,680	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	1,003	405	99	-	-	-	
Technical/Engineering Services	521104	2,281	850	850	-	50,000	50,000	
Contract Labor	521105	6,532	3,497	8,091	-	5,140	5,140	
Health Services	521106	53	310	69	100	100	-	
Other Professional Services	521108	7,945	322	7,870	-	70,000	70,000	
Security Services	521110	93	143	-	-	-	-	
Computer Software	522101	320	6,740	915	6,245	6,245	-	
IT Services - External	522102	525	-	772	-	-	-	
Radio Maintenance	522103	-	-	-	100	100	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	78,969	87,587	74,726	200	200	-	
Ext Repair & Maint Svcs - FF&E	522105	2,595	2,615	2,375	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	112	332	110	-	-	-	
Landfill Fees	523102	4,902	1,951	234	-	-	-	
Refuse Collection/Fees	523104	3,694	8,879	2,249	-	-	-	
Telephone	523107	4,991	4,222	4,451	3,300	3,300	-	
Rental of Equip & Vehicles	524101	1,175	2,944	2,254	1,000	1,000	-	
Printing, Binding, & Duplicate	525102	954	306	387	400	400	-	
Other Purchased Services	525106	-	6	-	-	-	-	
Books,Periodicals,&Subscrip	531103	233	495	-	-	-	-	
Chemical Supplies	531104	5,150	1,940	782	-	-	-	
Cleaning/Janitorial Supplies	531105	50,370	46,929	49,182	-	-	-	
Computer Supplies	531106	1,947	-	90	800	800	-	
Equip/Furniture/Fixtures	531109	15,125	16,257	14,117	-	-	-	
Landscaping Materials	531112	1,170	288	141	-	-	-	
Miscellaneous Supplies	531114	-	-	-	400	400	-	
Office Supplies	531116	1,418	1,341	1,039	900	900	-	
Paint Supplies	531117	2,700	3,001	2,604	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Shop Supplies	531119	11,707	3,634	4,686	-	-	-	
Sign & Signal Supplies	531120	2,453	64	36	-	-	-	
Uniforms	531123	5,624	3,530	3,361	2,676	2,676	-	
Personal Protective Gear	531124	987	1,279	892	1,000	1,000	-	
Kerosene	532102	232	-	-	-	-	-	
LP Gas	532103	18	-	824	-	-	-	
Oil	532104	93	18	(305)	-	-	-	
Other Lubricants	532106	30	262	273	-	-	-	
Bldg&Grds - Parts & Materials	533100	147,244	132,726	108,099	435,918	435,918	-	
F,F&E - Parts & Materials	533101	748	2,645	981	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	351	1,068	509	1,000	1,000	-	
Cost of Conferences / Training	542102	2,396	1,012	1,392	300	300	-	
Dues & Memberships	542103	200	370	-	200	200	-	
Licensing Fees	542106	75	60	104	500	500	-	
Postage & Freight	542108	11	11	34	100	100	-	
Recording/Filing Fees/Permits	542110	-	25	980	-	-	-	
Travel	542111	583	996	1,121	100	100	-	
Total Discretionary		367,007	339,059	296,392	455,239	580,379	125,140	27%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	31,061	29,844	26,863	53,352	41,800	(11,552)	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	13,377	13,332	14,604	13,728	15,620	1,892	
Total Non-Discretionary - Fleet & Facilities		44,438	43,176	41,467	67,080	57,420	(9,660)	-14%
Non-Discretionary Other								
City Accounting Services	521113	73,964	96,242	93,163	102,000	104,040	2,040	
Admin Charges - Cty Mgr depts	521114	78,865	96,913	105,675	92,074	108,512	16,438	
City IT Services	522109	40,091	54,619	50,468	63,297	69,216	5,920	
Electricity	523100	30,680	41,157	86,490	95,000	235,000	140,000	
Natural Gas	523103	113,796	65,836	139,985	130,000	210,000	80,000	
Liability Insurance	525104	11,084	9,598	9,598	4,562	4,981	419	
Property Insurance	525107	40,914	48,479	48,810	48,886	305,935	257,049	
Vehicle Insurance	525108	778	3,551	2,329	6,677	7,085	408	
Diesel Fuel	532100	2,508	1,823	2,352	3,367	3,730	363	
Gasoline	532101	16,375	14,542	15,832	23,455	22,301	(1,154)	
Total Non-Discretionary Other		409,055	432,759	554,701	569,317	1,070,800	501,483	88%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	11,473	8,000	-	13,000	13,000	-	
Total Non-Discret Capital Outlay Expenditures		11,473	8,000	-	13,000	13,000	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	36,144	37,119	36,484	38,757	39,165	408	
Op Transfer Out-Intra	571200	530,465	588,604	439,698	760,375	370,000	(390,375)	
Total Transfers Out		566,609	625,723	476,182	799,132	409,165	(389,968)	-49%
Total Expenditures		3,153,060	3,102,186	3,177,271	3,805,182	4,093,857	288,675	8%
Net Revenues over/(under) Expenditures		643,145	571,259	308,078	18,722	34,895	16,173	

FMS - DEBT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	96,489	96,489	96,489	-	-	-	
Total Transfers In		96,489	96,489	96,489	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		96,489	96,489	96,489	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Interest - Other Debt	561003	10,403	6,448	2,311	-	-	-	
Total Debt Service		10,403	6,448	2,311	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	-	112,962	-	-	-	-	
Total Transfers Out		-	112,962	-	-	-	-	0%
Total Expenditures		10,403	119,409	2,311	-	-	-	0%
Net Revenues over/(under) Expenditures		86,087	(22,920)	94,177	-	-	-	

FMS - DEPRECIATION RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	235,188	-	-	-	-	-	
Total Transfers In		235,188	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		235,188	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		235,188	-	-	-	-	-	

FMS - CONSTRUCTION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	2,849,905	3,876,599	351,209	760,375	370,000	(390,375)	
Total Transfers In		2,849,905	3,876,599	351,209	760,375	370,000	(390,375)	-51%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		2,849,905	3,876,599	351,209	760,375	370,000	(390,375)	-51%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Maint Svcs - Infras	522110	-	2,470	960	-	-	-	
Total Discretionary		-	2,470	960	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	24	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		24	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	-	-	610,375	220,000	(390,375)	
Controlled assets	556000	-	-	3,790	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	-	3,790	610,375	220,000	(390,375)	-64%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	4,148	2,002,498	150,000	150,000	-	
Op Transfer Out-Intra	571200	1,861,950	3,534,817	8,000	-	-	-	
Total Transfers Out		1,861,950	3,538,964	2,010,498	150,000	150,000	-	0%
Total Expenditures		1,861,974	3,541,434	2,015,248	760,375	370,000	(390,375)	-51%
Net Revenues over/(under) Expenditures		987,931	335,165	(1,664,039)	-	-	-	

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 reduced the average age of the city fleet of vehicles and equipment from 22 years old to 14 years old in the last five years.
- Fleet Services has kept our city's snow removal equipment at 98 percent mission ready for the past four winters.

Recent Accomplishments

- Maintained an overall readiness rate of 97% for all city fleet vehicles and equipment in FY 2013.
- Since January 2013, reduced the time to dispose of old vehicles and equipment from an average of 3 months to an average of 1 month which improves our collection of return on investment.
- Since August 2012, maintained operational productivity at 94% of available time, ahead of the industry average of 80%.

Future Challenges & Opportunities

- Fuel cost fluctuation impact on department budgets.
- Expansion of global positioning systems in city fleet vehicles to improve fleet utilization.
- Expansion of green efforts in accordance with our strategic plans.
- Expand standardization of fleet vehicles and equipment city-wide.

Goals, Objectives, Measures

City Goal – Tell our story, strategically				
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 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Manage shop activity and fleet demographic to ensure fleet is ready for citizen service	95%	97%	98%	98%

City Goal – Tell our story, strategically				
Department Goal	Preventive maintenance compliance.			
Department Objective	Complete 95% of preventive maintenance early or "on-time".			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Preventive maintenance compliance	95%	87%	97%	100%

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	16,176,062	15,083,807	15,732,854	649,047	4.3%
Expenditures					
Personal Services	2,985,489	3,284,120	3,385,860	101,740	
Discretionary	2,149,027	2,065,480	2,161,071	95,591	
Fleet & Facilities	918	10,500	299,150	288,650	
Non-Discretionary	4,117,969	3,851,630	4,289,904	438,274	
Capital Outlay	4,945,373	4,541,491	5,055,991	514,500	
Debt	-	-	-	-	
Transfers Out	2,358,060	473,772	490,180	16,408	
	16,556,836	14,226,993	15,682,156	1,455,163	10.2%
Net	(380,774)	856,814	50,698	(806,116)	

Summary of FTEs				
FY 2014 Adjusted	Non-Flood FY 2015 Budget	Flood FY 2015 Budget	Total FY 2015 Budget	Change From FY 2014
38.00	38.00	0.00	38.00	0.00

Highlight of Budget Changes

Operating Revenues

Charges for services revenue is increasing to fund direct billed materials/services based on historical levels, personal service increases, and City Services building rental. Since the flood of 2008, FEMA funded building rental costs. With the move to City Services, this cost will shift to be funded from the mechanic rate. FY 2015 rates include:

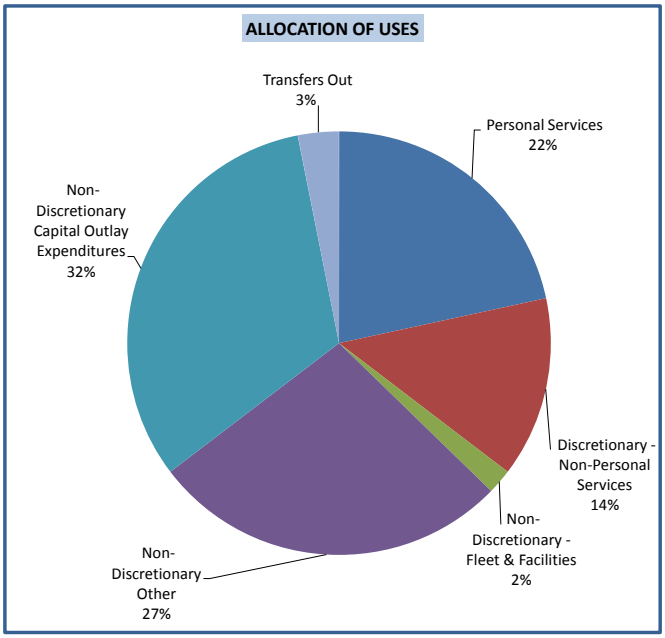
- The mechanic rate will increase to $72/hour (FY 2014) to $79/hour (FY 2015). $4.91 of the increase is due to building rent, the remainder is due to wage, step, and health increases.
- The shop fee will remain unchanged at $10/work order.
- The vehicle admin fee will remain unchanged at $51/month. The equipment fee will increase from $12/month (FY 2014) to $13/month (FY 2015) to fund management wage, step, and health increases.

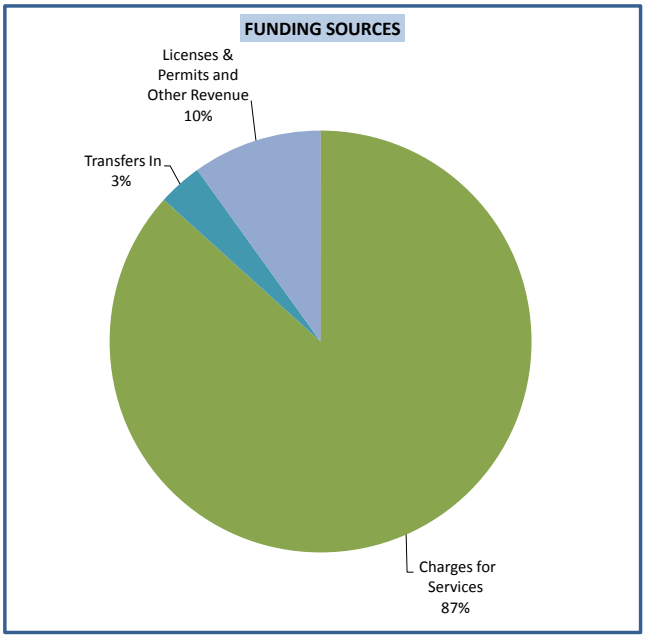
Operating Expenditures

Discretionary expenses increased $107,500 for direct billed parts, materials, and services based on historical levels.

Other Changes

Purchases of capital equipment increased by $515K to $5M, due to equipment replacement needs and the need to purchase hoists for the City Services Facility. Of this amount, $2M will be spent on general fund equipment and $2.8M on enterprise fund equipment with funding of $3.2M from lease charges. Capital contributions for capital equipment decreased $145K to $1.6M due to planned purchases. The fuel budget is increasing $500K based on anticipated fuel prices.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	9,601,153	10,802,498	11,889,892	12,864,778	13,641,509	776,731	
Admin Charges - Commission Dep	431011	8,306	15,794	8,414	-	-	-	
Admin Charges - External	431012	21,391	30,206	61,828	-	-	-	
Recycling & Reduction Fees	432003	-	293	-	-	-	-	
Total Charges for Services		9,630,850	10,848,790	11,960,134	12,864,778	13,641,509	776,731	6%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	88,308	1,109,878	1,801,907	38,757	39,165	408	
Operating Transfer In - Intra	483002	658,590	4,821,306	592,637	473,772	490,180	16,408	
Total Transfers In		746,898	5,931,184	2,394,544	512,529	529,345	16,816	3%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	27,885	20,645	57,147	-	-	-	
Other Miscellaneous Revenue	471005	89	1,000	-	-	-	-	
Interest / Div - Proprietary	481000	(2,701)	124	4,574	-	-	-	
Capital Contributions	481003	2,646,737	2,347,190	1,459,817	1,706,500	1,562,000	(144,500)	
Sale of Fixed Assets	482001	125,405	70,841	299,847	-	-	-	
Total Other Revenue		2,797,414	2,439,800	1,821,384	1,706,500	1,562,000	(144,500)	-8%
Total Revenues		13,175,163	19,219,773	16,176,062	15,083,807	15,732,854	649,047	4%
Expenditures								
Personal Services								
Regular Employees	511100	1,929,751	1,904,664	1,952,745	2,129,198	2,178,235	49,037	
Temporary/Seasonal Emplyees	511200	6,048	-	-	-	-	-	
Overtime	511300	13,221	17,905	20,493	43,892	43,892	-	
Other / Special Pays	511400	35,206	48,158	29,386	44,000	39,310	(4,690)	
Leave Accrual	511500	(14,260)	11,183	(3,249)	-	-	-	
Group Insurance	512100	549,941	532,914	518,854	580,037	628,498	48,461	
Social Security Contributions	512200	147,875	146,167	147,539	169,608	172,994	3,386	
Retirement Contribution	512300	138,634	157,350	173,470	205,525	201,947	(3,578)	
Workers' Compensation	512500	42,912	52,419	135,785	110,074	110,862	788	
Other Employee Benefits	512600	9,335	8,177	10,464	1,787	10,123	8,336	
Total Personal Services		2,858,663	2,878,937	2,985,489	3,284,120	3,385,860	101,740	3%
Discretionary - Non-Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Advertising / Marketing	521100	-	-	19	-	-	-	
Contract Labor	521105	531	-	-	-	-	-	
Health Services	521106	385	283	777	1,500	1,500	-	
Other Professional Services	521108	605	-	-	10,770	6,320	(4,450)	
Security Services	521110	175	145	35	160	160	-	
Computer Hardware	522100	912	-	1,199	190	190	-	
Computer Software	522101	2,316	7,709	1,613	2,120	2,120	-	
IT Services - External	522102	35,704	23,740	28,085	30,000	30,000	-	
Radio Maintenance	522103	585	780	3,391	5,000	5,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,042	4,557	3,131	7,670	7,670	-	
Ext Repair & Maint Svcs - FF&E	522105	22,898	21,075	11,618	30,500	30,500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	376,752	370,968	494,366	504,760	504,760	-	
Fiber Optic Network	523101	1,781	1,332	-	-	-	-	
Landfill Fees	523102	4,222	2,766	848	4,390	4,390	-	
Refuse Collection/Fees	523104	840	4,559	5,148	2,000	2,000	-	
Steam	523106	-	-	-	2,170	2,170	-	
Telephone	523107	5,375	5,236	6,640	4,580	4,580	-	
Rental of Equip & Vehicles	524101	967	592	224	5,780	5,780	-	
Printing, Binding, & Duplicate	525102	802	2,134	2,383	5,520	5,520	-	
Other Purchased Services	525106	150	43	-	-	-	-	
Awards & Recognition	531102	27	-	-	220	220	-	
Books,Periodicals,&Subscrip	531103	2,610	2,237	1,762	3,940	3,940	-	
Chemical Supplies	531104	-	1,337	4,688	4,190	4,190	-	
Cleaning/Janitorial Supplies	531105	3,482	729	-	15,690	12,081	(3,609)	
Computer Supplies	531106	121	-	161	520	520	-	
Equip/Furniture/Fixtures	531109	26,881	20,644	14,615	16,750	16,750	-	
Office Supplies	531116	2,377	2,405	3,450	3,400	3,400	-	
Paint Supplies	531117	124	43	14	1,000	1,000	-	
Shop Supplies	531119	45,761	46,004	35,549	66,000	66,000	-	
Sign & Signal Supplies	531120	920	662	70	1,720	1,720	-	
Uniforms	531123	8,268	10,282	10,218	11,840	11,840	-	
Personal Protective Gear	531124	(521)	333	2,082	6,050	2,200	(3,850)	
Kerosene	532102	298	328	82	710	710	-	
LP Gas	532103	1,035	3,191	2,467	2,760	2,760	-	
Oil	532104	9,435	43,009	107,275	90,000	90,000	-	
Other Lubricants	532106	2,800	9,869	4,302	35,000	35,000	-	
Bldg&Grds - Parts & Materials	533100	-	89	74	750	750	-	
F,F&E - Parts & Materials	533101	1,678	1,356	848	3,100	3,100	-	
Veh&Roll Stk-Parts & Materials	533102	1,310,669	1,426,690	1,317,156	1,056,740	1,194,240	137,500	
Tires & Tubes	533103	64,233	58,856	62,059	100,000	70,000	(30,000)	
Cost of Conferences / Training	542102	14,159	12,997	19,213	25,000	25,000	-	
Dues & Memberships	542103	1,166	1,342	1,376	1,510	1,510	-	
Postage & Freight	542108	987	2,395	1,489	1,480	1,480	-	
Recording/Filing Fees/Permits	542110	-	-	460	-	-	-	
Travel	542111	50	-	140	-	-	-	
Total Discretionary		1,953,601	2,090,715	2,149,027	2,065,480	2,161,071	95,591	5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	79	-	918	10,500	500	(10,000)	
Rental of Land & Bldgs	524100	-	-	-	-	298,650	298,650	
Total Non-Discretionary - Fleet & Facilities		79	-	918	10,500	299,150	288,650	2749%
Non-Discretionary Other								
City Accounting Services	521113	160,855	145,509	154,676	155,000	158,100	3,100	
Admin Charges - Cty Mgr depts	521114	114,044	139,028	140,817	142,479	143,813	1,334	
City IT Services	522109	64,965	80,649	85,473	109,015	88,992	(20,023)	
Electricity	523100	4,576	4,486	2,283	57,024	-	(57,024)	
Natural Gas	523103	3,503	6,677	5,468	-	-	-	
Liability Insurance	525104	22,113	18,485	18,454	24,251	24,323	72	
Property Insurance	525107	1,010	1,050	1,041	1,158	2,121	963	
Vehicle Insurance	525108	3,307	5,707	4,125	7,803	9,225	1,422	
Diesel Fuel	532100	1,767,286	2,332,952	2,336,742	2,189,825	2,544,180	354,355	
Gasoline	532101	1,025,878	1,577,088	1,368,891	1,165,075	1,319,150	154,075	
Total Non-Discretionary Other		3,167,537	4,311,631	4,117,969	3,851,630	4,289,904	438,274	11%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	2,910,436	3,353,560	4,905,390	4,531,491	5,045,991	514,500	
Controlled assets	556000	146,696	65,302	39,983	10,000	10,000	-	
Total Non-Discret Capital Outlay Expenditures		3,057,132	3,418,862	4,945,373	4,541,491	5,055,991	514,500	11%
Debt Service								
Interest - Other Debt	561003	8,920	8,028	-	-	-	-	
Issuance Costs	561006	7,133	-	-	-	-	-	
Total Debt Service		16,053	8,028	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	572,759	1,765,423	-	-	-	
Op Transfer Out-Intra	571200	658,590	4,821,306	592,637	473,772	490,180	16,408	
Total Transfers Out		658,590	5,394,065	2,358,060	473,772	490,180	16,408	3%
Total Expenditures		11,711,656	18,102,238	16,556,836	14,226,993	15,682,156	1,455,163	10%
Net Revenues over/(under) Expenditures		1,463,507	1,117,535	(380,774)	856,814	50,698	(806,116)	

FLEET - OPERATIONS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	4,406,839	4,349,557	4,817,138	5,359,360	5,779,063	419,703	
Admin Charges - Commission Dep	431011	8,306	15,794	8,088	-	-	-	
Admin Charges - External	431012	21,391	30,206	11,753	-	-	-	
Recycling & Reduction Fees	432003	-	293	-	-	-	-	
Total Charges for Services		4,436,535	4,395,850	4,836,979	5,359,360	5,779,063	419,703	8%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	36,144	537,119	36,484	38,757	39,165	408	
Operating Transfer In - Intra	483002	658,590	924,488	592,637	473,772	490,180	16,408	
Total Transfers In		694,734	1,461,607	629,121	512,529	529,345	16,816	3%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Damage Recoveries	471004	27,885	20,645	57,147	-	-	-	
Other Miscellaneous Revenue	471005	89	-	-	-	-	-	
Interest / Div - Proprietary	481000	(2,832)	124	4,574	-	-	-	
Total Other Revenue		25,142	20,769	61,721	-	-	-	0%
Total Revenues		5,156,412	5,878,225	5,527,821	5,871,890	6,308,408	436,519	7%
Expenditures								
Personal Services								
Regular Employees	511100	1,929,751	1,904,664	1,952,745	2,129,198	2,178,235	49,037	
Temporary/Seasonal Emplyees	511200	6,048	-	-	-	-	-	
Overtime	511300	13,221	17,905	20,493	43,892	43,892	-	
Other / Special Pays	511400	35,206	48,158	29,386	44,000	39,310	(4,690)	
Leave Accrual	511500	(14,260)	11,183	(3,249)	-	-	-	
Group Insurance	512100	549,941	532,914	518,854	580,037	628,498	48,461	
Social Security Contributions	512200	147,875	146,167	147,539	169,608	172,994	3,386	
Retirement Contribution	512300	138,634	157,350	173,470	205,525	201,947	(3,578)	
Workers' Compensation	512500	42,912	52,419	135,785	110,074	110,862	788	
Other Employee Benefits	512600	9,335	8,177	10,464	1,787	10,123	8,336	
Total Personal Services		2,858,663	2,878,937	2,985,489	3,284,120	3,385,860	101,740	3%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	19	-	-	-	
Contract Labor	521105	531	-	-	-	-	-	
Health Services	521106	385	283	777	1,500	1,500	-	
Other Professional Services	521108	605	-	-	10,770	6,320	(4,450)	
Security Services	521110	175	145	35	160	160	-	
Computer Hardware	522100	912	-	-	190	190	-	
Computer Software	522101	2,316	3,228	1,613	2,120	2,120	-	
IT Services - External	522102	34,438	23,740	24,063	30,000	30,000	-	
Radio Maintenance	522103	585	780	3,391	5,000	5,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,042	4,557	3,131	7,670	7,670	-	
Ext Repair & Maint Svcs - FF&E	522105	7,763	7,713	3,703	2,500	2,500	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	374,548	365,768	476,187	504,760	504,760	-	
Fiber Optic Network	523101	1,781	-	-	-	-	-	
Landfill Fees	523102	4,222	2,766	848	4,390	4,390	-	
Refuse Collection/Fees	523104	840	4,559	5,148	2,000	2,000	-	
Steam	523106	-	-	-	2,170	2,170	-	
Telephone	523107	3,611	3,315	4,056	3,580	3,580	-	
Rental of Equip & Vehicles	524101	967	592	224	5,780	5,780	-	
Printing, Binding, & Duplicate	525102	802	2,134	2,383	5,520	5,520	-	
Other Purchased Services	525106	-	43	-	-	-	-	
Awards & Recognition	531102	27	-	-	220	220	-	
Books,Periodicals,&Subscrip	531103	2,610	2,237	1,762	3,940	3,940	-	
Chemical Supplies	531104	-	1,337	4,688	4,190	4,190	-	
Cleaning/Janitorial Supplies	531105	3,482	729	-	15,690	12,081	(3,609)	
Computer Supplies	531106	-	-	161	520	520	-	
Equip/Furniture/Fixtures	531109	22,499	18,994	14,609	16,750	16,750	-	
Office Supplies	531116	2,377	2,405	3,450	3,400	3,400	-	
Paint Supplies	531117	124	43	14	1,000	1,000	-	
Shop Supplies	531119	44,617	45,568	35,549	65,000	65,000	-	
Sign & Signal Supplies	531120	920	662	70	1,720	1,720	-	
Uniforms	531123	8,268	10,282	10,218	11,840	11,840	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Personal Protective Gear	531124	(521)	333	2,082	6,050	2,200	(3,850)	
Kerosene	532102	298	328	82	710	710	-	
LP Gas	532103	1,035	3,191	2,467	2,760	2,760	-	
Oil	532104	9,435	43,009	107,275	90,000	90,000	-	
Other Lubricants	532106	2,800	9,869	4,302	35,000	35,000	-	
Bldg&Grds - Parts & Materials	533100	-	86	74	750	750	-	
F,F&E - Parts & Materials	533101	1,627	114	848	3,100	3,100	-	
Veh&Roll Stk-Parts & Materials	533102	1,298,879	1,431,124	1,314,440	1,056,740	1,194,240	137,500	
Tires & Tubes	533103	64,233	58,856	62,059	100,000	70,000	(30,000)	
Cost of Conferences / Training	542102	14,159	12,997	19,213	25,000	25,000	-	
Dues & Memberships	542103	1,166	1,342	1,376	1,510	1,510	-	
Postage & Freight	542108	987	2,395	1,467	1,480	1,480	-	
Recording/Filing Fees/Permits	542110	-	-	300	-	-	-	
Travel	542111	50	-	140	-	-	-	
Total Discretionary		1,915,595	2,065,522	2,112,226	2,035,480	2,131,071	95,591	5%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	79	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	298,650	298,650	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		79	-	-	-	298,650	298,650	100%
Non-Discretionary Other								
City Accounting Services	521113	145,134	145,509	143,927	155,000	158,100	3,100	
Admin Charges - Cty Mgr depts	521114	112,099	139,028	137,446	140,534	141,713	1,179	
City IT Services	522109	64,965	80,649	85,473	109,015	88,992	(20,023)	
Electricity	523100	3,707	4,486	2,283	57,024	-	(57,024)	
Natural Gas	523103	3,503	6,677	5,468	-	-	-	
Liability Insurance	525104	20,000	16,354	16,354	24,251	24,323	72	
Property Insurance	525107	1,010	1,050	1,041	1,158	2,121	963	
Vehicle Insurance	525108	3,307	5,707	4,125	7,803	9,225	1,422	
Diesel Fuel	532100	2,865	2,588	4,086	4,225	4,680	455	
Gasoline	532101	8,156	10,657	22,650	10,675	10,150	(525)	
Total Non-Discretionary Other		364,747	412,704	422,853	509,685	439,304	(70,381)	-14%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	9,033	6,900	-	24,991	24,991	-	
Controlled assets	556000	8,679	10,183	7,254	10,000	10,000	-	
Total Non-Discret Capital Outlay Expenditures		17,712	17,083	7,254	34,991	34,991	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	-	3,979	-	-	-	-	
Total Transfers Out		-	3,979	-	-	-	-	0%
Total Expenditures		5,156,796	5,378,225	5,527,821	5,864,276	6,289,876	425,600	7%
Net Revenues over/(under) Expenditures		(384)	500,000	-	7,613	18,532	10,919	

FLEET - DEPRECIATION RESERVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	2,430,077	2,796,205	3,208,581	4,070,918	3,920,096	(150,822)	
Total Charges for Services		2,430,077	2,796,205	3,208,581	4,070,918	3,920,096	(150,822)	-4%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	20,300	572,759	1,765,423	-	-	-	
Operating Transfer In - Intra	483002	-	3,896,818	-	-	-	-	
Total Transfers In		20,300	4,469,577	1,765,423	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	-	1,000	-	-	-	-	
Interest / Div - Proprietary	481000	125	-	-	-	-	-	
Capital Contributions	481003	2,646,737	2,347,190	1,459,817	1,706,500	1,562,000	(144,500)	
Sale of Fixed Assets	482001	125,405	70,841	299,847	-	-	-	
Total Other Revenue		2,772,266	2,419,031	1,759,663	1,706,500	1,562,000	(144,500)	-8%
Total Revenues		5,222,643	9,684,812	6,733,668	5,777,418	5,482,096	(295,322)	-5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Computer Hardware	522100	-	-	337	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	1,705	-	-	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	2,204	5,200	18,179	-	-	-	
Computer Supplies	531106	121	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	4,382	1,650	-	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	11,789	(4,435)	2,716	-	-	-	
Total Discretionary		20,202	2,416	21,232	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	2,678	-	2,452	-	-	-	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		2,678	-	2,452	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	2,901,402	3,346,660	4,905,390	4,506,500	5,021,000	514,500	
Controlled assets	556000	138,018	55,120	32,729	-	-	-	
Total Non-Discret Capital Outlay Expenditures		3,039,420	3,401,779	4,938,119	4,506,500	5,021,000	514,500	11%
Debt Service								
Interest - Other Debt	561003	8,920	8,028	-	-	-	-	
Issuance Costs	561006	7,133	-	-	-	-	-	
Total Debt Service		16,053	8,028	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	572,759	1,765,423	-	-	-	
Op Transfer Out-Intra	571200	622,446	4,817,327	592,637	473,772	480,180	6,408	
Total Transfers Out		622,446	5,390,086	2,358,060	473,772	480,180	6,408	1%
Total Expenditures		3,700,800	8,802,308	7,319,862	4,980,272	5,501,180	520,908	10%
Net Revenues over/(under) Expenditures		1,521,843	882,504	(586,195)	797,146	(19,084)	(816,230)	

FLEET - FUEL

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	2,764,238	3,656,735	3,864,173	3,434,500	3,942,350	507,850	
Admin Charges - Commission Dep	431011	-	-	326	-	-	-	
Admin Charges - External	431012	-	-	50,075	-	-	-	
Total Charges for Services		2,764,238	3,656,735	3,914,574	3,434,500	3,942,350	507,850	15%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	31,864	-	-	-	-	-	
Total Transfers In		31,864	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest / Div - Proprietary	481000	6	-	-	-	-	-	
Total Other Revenue		6	-	-	-	-	-	0%
Total Revenues		2,796,108	3,656,735	3,914,574	3,434,500	3,942,350	507,850	15%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Computer Hardware	522100	-	-	862	-	-	-	
Computer Software	522101	-	4,481	-	-	-	-	
IT Services - External	522102	1,265	-	4,022	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	13,431	13,363	7,915	28,000	28,000	-	
Fiber Optic Network	523101	-	1,332	-	-	-	-	
Telephone	523107	1,765	1,921	2,584	1,000	1,000	-	
Other Purchased Services	525106	150	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	-	-	6	-	-	-	
Shop Supplies	531119	1,143	437	-	1,000	1,000	-	
Bldg&Grds - Parts & Materials	533100	-	3	-	-	-	-	
F,F&E - Parts & Materials	533101	50	1,242	-	-	-	-	
Postage & Freight	542108	-	-	22	-	-	-	
Recording/Filing Fees/Permits	542110	-	-	160	-	-	-	
Total Discretionary		17,804	22,778	15,570	30,000	30,000	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	918	10,500	500	(10,000)	
Total Non-Discretionary - Fleet & Facilities		-	-	918	10,500	500	(10,000)	-95%
Non-Discretionary Other								
City Accounting Services	521113	13,043	-	8,297	-	-	-	
Admin Charges - Cty Mgr depts	521114	1,944	-	3,371	1,945	2,100	155	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	869	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	2,113	2,131	2,100	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	1,764,421	2,330,364	2,332,656	2,185,600	2,539,500	353,900	
Gasoline	532101	1,017,721	1,566,431	1,346,241	1,154,400	1,309,000	154,600	
Total Non-Discretionary Other		2,800,111	3,898,927	3,692,665	3,341,945	3,850,600	508,655	15%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	36,144	-	-	-	10,000	10,000	
Total Transfers Out		36,144	-	-	-	10,000	10,000	100%
Total Expenditures		2,854,060	3,921,704	3,709,153	3,382,445	3,891,100	508,655	15%
Net Revenues over/(under) Expenditures		(57,952)	(264,969)	205,421	52,055	51,250	(805)	

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** fund is 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 exposures, and implementing the most cost effective methods to minimize, transfer, or pay for risk.

Risk Management 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 136 liability claims, 238 vehicle related claims, and 67 property damage claims during FY 2013.
- The City spent $18.8M on health insurance during FY 2013.

Recent Accomplishments

- Completed a comprehensive appraisal of City property (June 2013).
- Placed excess flood insurance that fits within the City's budget (December 2012).
- Placed excess liability insurance to enhance City's current program (January 2013).

Future Challenges & Opportunities

- Update Risk Management Procedures and Operations Manual.
- Establish an annual Risk Management Report.
- Work with health benefit consultant to evaluate options for stop loss insurance.

Goals, Objectives, Measures

City Goal – Create current and future financial strength				
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	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Percentage of initial contacts with claimant within 24 hours of notification of incident	100%	90%	100%	100%

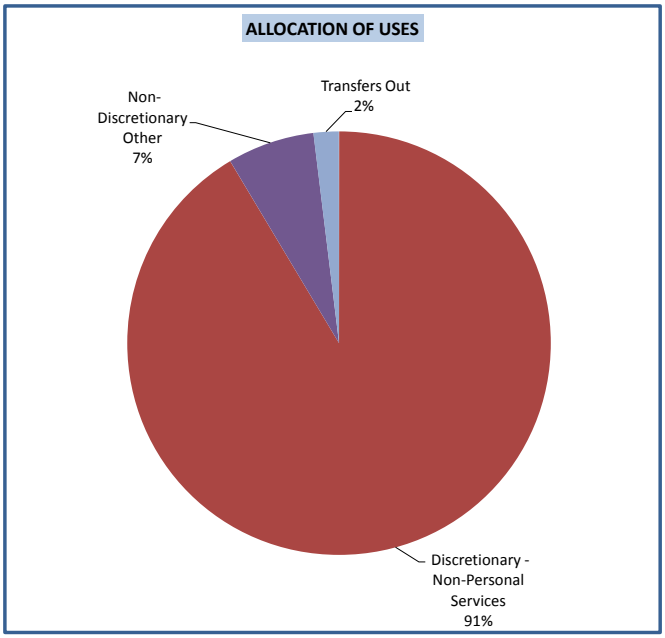
City Goal – Create current and future financial strength				
Department Goal	Billing for damages caused by third parties within 30 days of incident.			
Department Objective	City receiving funds for damage caused by third parties in a reasonable time.			
Objective Time Frame	Intend to meet target goal in current fiscal year			
Key Measure	**Target or Goal**	**FY 2013 Actual**	**FY 2014 Projected**	**FY 2015 Budgeted**
Damages billed to third party within 30 days of incident	100%	90%	100%	100%

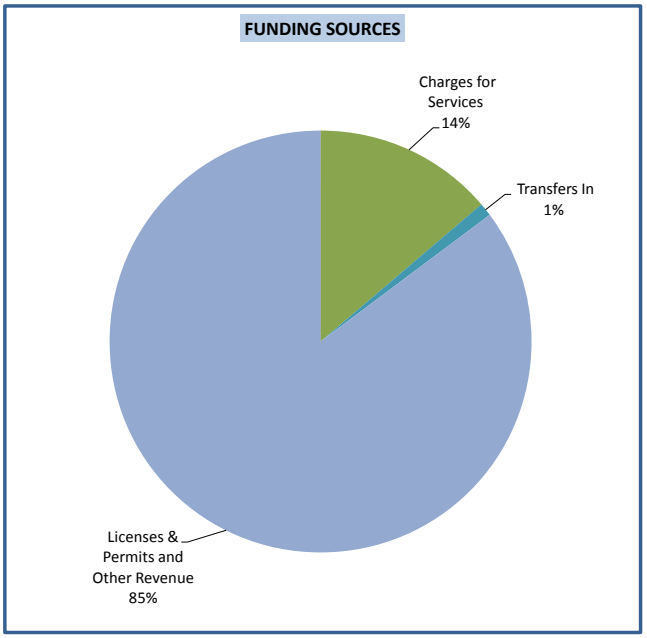
	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	24,907,439	26,330,705	27,908,704	1,577,999	6.0%
Expenditures					
Personal Services	655,844	-	-	-	
Discretionary	24,224,653	23,753,514	26,575,330	2,821,816	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,285,405	2,027,331	1,932,169	(95,162)	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	576,233	549,860	561,403	11,543	
	26,742,134	26,330,705	29,068,902	2,738,197	10.4%
Net	(1,834,695)	-	(1,160,198)	(1,160,198)	

Highlight of Budget Changes

The increase in budget of $2.7M from FY 2014 to FY 2015 is mainly due to an increase in health insurance costs of $2.5M due to fees associated with the Affordable Care Act (ACA) and recent claims trend. This trend increase is consistent with national trend averages for other self-funded groups of similar size to the City of Cedar Rapids. Workers compensation budget increased $463K to $3.2M due to rising medical and indemnity expenses, and as a result of an improvement in claims information and data collection, and the reserving of files.

As in FY 2014, in FY 2015 the City will use 90% LOST funding to fund a portion of the flood insurance cost due to FEMA requiring flood insurance on facilities that received FEMA funding.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	194	-	-	-	-	
Admin charges - City Mgr Depts	431007	2,041,151	2,049,737	2,062,429	3,433,943	3,011,291	(422,652)	
Admin Charges - Commission Dep	431011	146,554	245,880	41,310	-	-	-	
Admin Charges - External	431012	598,890	559,109	698,503	573,728	829,825	256,097	
Total Charges for Services		2,786,596	2,854,921	2,802,242	4,007,671	3,841,116	(166,555)	-4%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	283,048	283,048	
Total Transfers In		-	-	-	-	283,048	283,048	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	199,988	-	1,822	-	-	-	
Damage Recoveries	471004	7,012	318,453	76,944	-	-	-	
Other Miscellaneous Revenue	471005	83,069	1,272	21,248	-	-	-	
Insurance Premiums	471006	21,236,532	21,381,301	21,899,968	22,235,626	23,760,369	1,524,743	
Cash Over (Under)	471007	-	300	-	-	-	-	
Interest / Div - Proprietary	481000	167,418	112,672	105,216	87,408	24,171	(63,237)	
Settlement Reimbursement	481002	-	28,586	-	-	-	-	
Total Other Revenue		21,694,019	21,842,584	22,105,198	22,323,034	23,784,540	1,461,506	7%
Total Revenues		24,480,615	24,697,505	24,907,439	26,330,705	27,908,704	1,577,999	6%
Expenditures								
Personal Services								
Regular Employees	511100	(1,175)	13,353	747	-	-	-	
Overtime	511300	-	155	-	-	-	-	
Other / Special Pays	511400	-	96	-	-	-	-	
Retirement Contribution	512300	10,082	2,590	-	-	-	-	
Workers' Compensation	512500	2,844,593	(1,419,088)	654,953	-	-	-	
Other Employee Benefits	512600	-	112	143	-	-	-	
Total Personal Services		2,853,499	(1,402,781)	655,844	-	-	-	0%
Discretionary - Non-Personal Services								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Advertising / Marketing	521100	370	-	8	-	-	-	
Auditing / Accounting	521102	-	119,590	-	-	-	-	
Consulting Services	521103	41,277	65,750	22,700	42,500	62,500	20,000	
Technical/Engineering Services	521104	-	-	2,394	-	-	-	
Health Services	521106	18,405,554	17,253,131	20,434,636	21,661,061	24,166,206	2,505,145	
Legal Services	521107	-	21,353	-	30,000	10,000	(20,000)	
Other Professional Services	521108	857,328	884,724	907,650	971,744	919,722	(52,022)	
Banking / Financial Services	521109	-	-	92	-	-	-	
Computer Software	522101	1,470	-	-	900	5,000	4,100	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	15,743	-	100,008	50,000	50,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	86	-	-	-	-	
Printing, Binding, & Duplicate	525102	41	230	-	-	-	-	
Other Insurance	525105	3,717	13,043	8,781	16,000	17,500	1,500	
Books,Periodicals,&Subscrip	531103	232	-	148	900	1,500	600	
Miscellaneous Supplies	531114	138	-	-	-	-	-	
Office Supplies	531116	29	-	-	-	-	-	
Program Supplies	531118	-	6,054	4,876	5,754	6,000	246	
Cost of Conferences / Training	542102	4,246	-	-	2,800	4,300	1,500	
Dues & Memberships	542103	1,035	1,035	385	1,050	1,300	250	
Settlement	542105	3,409,850	263,447	2,674,706	889,105	814,612	(74,493)	
Miscellaneous Costs	542107	103,399	72,015	68,179	81,600	516,590	434,990	
Postage & Freight	542108	60	71	90	100	100	-	
Travel	542111	-	171	-	-	-	-	
Total Discretionary		22,844,488	18,700,700	24,224,653	23,753,514	26,575,330	2,821,816	12%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	26,023	24,714	37,150	26,200	26,724	524	
Admin Charges - Cty Mgr depts	521114	-	-	-	3,900	3,900	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	115	164	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	11,847	6,788	170,107	327,991	328,400	409	
Property Insurance	525107	526,740	521,734	1,076,195	1,669,240	1,573,145	(96,095)	
Vehicle Insurance	525108	-	-	1,789	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		564,610	553,351	1,285,405	2,027,331	1,932,169	(95,162)	-5%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	588,469	626,341	576,233	549,860	561,403	11,543	
Total Transfers Out		588,469	626,341	576,233	549,860	561,403	11,543	2%
Total Expenditures		26,851,067	18,477,610	26,742,134	26,330,705	29,068,902	2,738,197	10%
Net Revenues over/(under) Expenditures		(2,370,452)	6,219,895	(1,834,695)	-	(1,160,198)	(1,160,198)	

LIABILITY & PROPERTY

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Court Cost, Fees, & Charges	431001	-	194	-	-	-	-	
Admin charges - City Mgr Depts	431007	2,041,151	2,049,737	2,062,429	3,433,943	3,011,291	(422,652)	
Admin Charges - Commission Dep	431011	146,554	245,880	41,310	-	-	-	
Admin Charges - External	431012	-	-	14,334	-	-	-	
Total Charges for Services		2,187,705	2,295,812	2,118,073	3,433,943	3,011,291	(422,652)	-12%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	283,048	283,048	
Total Transfers In		-	-	-	-	283,048	283,048	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	60,487	-	549	-	-	-	
Damage Recoveries	471004	1,167	6,745	60,013	-	-	-	
Other Miscellaneous Revenue	471005	4,746	-	-	-	-	-	
Cash Over (Under)	471007	-	300	-	-	-	-	
Interest / Div - Proprietary	481000	121,771	68,657	49,323	67,408	24,171	(43,237)	
Settlement Reimbursement	481002	-	197	-	-	-	-	
Total Other Revenue		188,171	75,900	109,884	67,408	24,171	(43,237)	-64%
Total Revenues		2,375,876	2,371,712	2,227,957	3,501,351	3,318,510	(182,841)	-5%
Expenditures								
Personal Services								
Workers' Compensation	512500	-	(2,031,000)	-	-	-	-	
Total Personal Services		-	(2,031,000)	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	370	-	8	-	-	-	
Auditing / Accounting	521102	-	119,590	-	-	-	-	
Consulting Services	521103	27	-	1,450	1,500	1,500	-	
Health Services	521106	39,360	17,909	5	-	-	-	
Legal Services	521107	-	19,024	-	30,000	10,000	(20,000)	
Other Professional Services	521108	28,082	125,295	279,917	215,800	215,000	(800)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	15,743	-	100,008	50,000	50,000	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	86	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	230	-	-	-	-	
Other Insurance	525105	3,717	13,043	8,781	16,000	17,500	1,500	
Books,Periodicals,&Subscrip	531103	232	-	-	500	500	-	
Cost of Conferences / Training	542102	4,246	-	-	1,800	1,800	-	
Dues & Memberships	542103	385	385	385	400	650	250	
Settlement	542105	3,409,850	263,447	2,694,706	889,105	814,612	(74,493)	
Miscellaneous Costs	542107	-	-	-	1,000	1,000	-	
Postage & Freight	542108	60	71	90	100	100	-	
Total Discretionary		3,502,072	559,079	3,085,349	1,206,205	1,112,662	(93,543)	-8%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	4,804	7,543	13,089	8,000	8,160	160	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	115	164	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	11,847	6,788	170,107	327,991	328,400	409	
Property Insurance	525107	526,740	521,734	1,076,195	1,669,240	1,573,145	(96,095)	
Vehicle Insurance	525108	-	-	1,789	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		543,391	536,180	1,261,344	2,005,231	1,909,705	(95,526)	-5%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	326,969	369,389	307,062	289,915	296,143	6,228	
Total Transfers Out		326,969	369,389	307,062	289,915	296,143	6,228	2%
Total Expenditures		4,372,432	(566,352)	4,653,754	3,501,351	3,318,510	(182,841)	-5%
Net Revenues over/(under) Expenditures		(1,996,556)	2,938,064	(2,425,797)	-	-	-	

WORKERS COMPENSATION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	58,247	-	284	-	-	-	
Damage Recoveries	471004	5,845	311,708	16,931	-	-	-	
Other Miscellaneous Revenue	471005	4	-	-	-	-	-	
Insurance Premiums	471006	1,907,155	2,005,786	2,851,728	2,808,706	3,271,900	463,194	
Interest / Div - Proprietary	481000	11,844	9,479	8,513	-	-	-	
Total Other Revenue		1,983,096	2,326,973	2,877,455	2,808,706	3,271,900	463,194	16%
Total Revenues		1,983,096	2,326,973	2,877,455	2,808,706	3,271,900	463,194	16%
Expenditures								
Personal Services								
Regular Employees	511100	(1,175)	13,353	747	-	-	-	
Overtime	511300	-	155	-	-	-	-	
Other / Special Pays	511400	-	96	-	-	-	-	
Retirement Contribution	512300	10,082	2,590	-	-	-	-	
Workers' Compensation	512500	2,844,593	611,912	654,953	-	-	-	
Other Employee Benefits	512600	-	112	143	-	-	-	
Total Personal Services		2,853,499	628,219	655,844	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	-	-	-	1,000	1,000	-	
Technical/Engineering Services	521104	-	-	2,394	-	-	-	
Health Services	521106	1,149,796	723,528	810,825	2,536,061	2,986,334	450,273	
Legal Services	521107	-	2,330	-	-	-	-	
Other Professional Services	521108	12,347	670	2,423	3,700	5,000	1,300	
Banking / Financial Services	521109	-	-	92	-	-	-	
Computer Software	522101	1,470	-	-	900	5,000	4,100	
Books,Periodicals,&Subscrip	531103	-	-	148	400	1,000	600	
Cost of Conferences / Training	542102	-	-	-	1,000	2,500	1,500	
Settlement	542105	-	-	(20,000)	-	-	-	
Miscellaneous Costs	542107	-	-	-	400	400	-	
Travel	542111	-	171	-	-	-	-	
Total Discretionary		1,163,612	726,698	795,882	2,543,461	3,001,234	457,773	18%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	3,501	4,948	11,304	5,300	5,406	106	
Admin Charges - Cty Mgr depts	521114	-	-	-	-	-	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		3,501	4,948	11,304	5,300	5,406	106	2%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Transfers Out								
Operating Transfer Out-Inter	571100	261,500	256,952	269,171	259,945	265,260	5,315	
Total Transfers Out		261,500	256,952	269,171	259,945	265,260	5,315	2%
Total Expenditures		4,282,113	1,616,817	1,732,201	2,808,706	3,271,900	463,194	16%
Net Revenues over/(under) Expenditures		(2,299,017)	710,156	1,145,255	-	-	-	

SELF FUNDED HEALTH INSURANCE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	576,633	535,014	605,491	541,728	784,825	243,097	
Total Charges for Services		576,633	535,014	605,491	541,728	784,825	243,097	45%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	76,380	-	956	-	-	-	
Other Miscellaneous Revenue	471005	78,319	1,272	21,248	-	-	-	
Insurance Premiums	471006	18,377,795	18,453,319	18,142,010	18,526,920	19,610,469	1,083,549	
Interest / Div - Proprietary	481000	32,774	33,474	46,311	20,000	-	(20,000)	
Settlement Reimbursement	481002	-	28,388	-	-	-	-	
Total Other Revenue		18,565,268	18,516,454	18,210,525	18,546,920	19,610,469	1,063,549	6%
Total Revenues		19,141,901	19,051,468	18,816,016	19,088,648	20,395,294	1,306,646	7%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	41,250	65,750	21,250	40,000	60,000	20,000	
Health Services	521106	16,410,335	15,665,210	18,803,281	18,250,000	20,313,872	2,063,872	
Other Professional Services	521108	766,531	715,301	577,318	698,244	645,722	(52,522)	
Printing, Binding, & Duplicate	525102	41	-	-	-	-	-	
Miscellaneous Supplies	531114	138	-	-	-	-	-	
Office Supplies	531116	29	-	-	-	-	-	
Program Supplies	531118	-	6,054	4,876	5,754	6,000	246	
Dues & Memberships	542103	650	650	-	650	650	-	
Miscellaneous Costs	542107	103,399	72,015	68,179	80,000	515,018	435,018	
Total Discretionary		17,322,372	16,524,981	19,474,904	19,074,648	21,541,262	2,466,614	13%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	13,533	10,841	11,502	11,500	11,730	230	
Admin Charges - Cty Mgr depts	521114	-	-	-	2,500	2,500	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		13,533	10,841	11,502	14,000	14,230	230	2%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		17,335,905	16,535,822	19,486,405	19,088,648	21,555,492	2,466,844	13%
Net Revenues over/(under) Expenditures		1,805,996	2,515,645	(670,389)	-	(1,160,198)	(1,160,198)	

SELF FUNDED DENTAL INSURANCE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	22,257	24,095	78,678	32,000	45,000	13,000	
Total Charges for Services		22,257	24,095	78,678	32,000	45,000	13,000	41%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Gain (Loss) on Sale of Invest	451002	4,874	-	33	-	-	-	
Insurance Premiums	471006	951,583	922,196	906,231	900,000	878,000	(22,000)	
Interest / Div - Proprietary	481000	1,028	1,062	1,069	-	-	-	
Total Other Revenue		957,485	923,257	907,333	900,000	878,000	(22,000)	-2%
Total Revenues		979,742	947,353	986,011	932,000	923,000	(9,000)	-1%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Health Services	521106	806,063	846,483	820,526	875,000	866,000	(9,000)	
Other Professional Services	521108	50,369	43,459	47,993	54,000	54,000	-	
Miscellaneous Costs	542107	-	-	-	200	172	(28)	
Total Discretionary		856,432	889,941	868,519	929,200	920,172	(9,028)	-1%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	-	-	-	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	-	-	-	-	-	-	
City Rental Charges - Fleet	524102	-	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	4,185	1,382	1,255	1,400	1,428	28	
Admin Charges - Cty Mgr depts	521114	-	-	-	1,400	1,400	-	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	-	-	-	-	-	-	
Natural Gas	523103	-	-	-	-	-	-	
Liability Insurance	525104	-	-	-	-	-	-	
Property Insurance	525107	-	-	-	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	-	-	-	-	-	
Gasoline	532101	-	-	-	-	-	-	
Total Non-Discretionary Other		4,185	1,382	1,255	2,800	2,828	28	1%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		860,617	891,323	869,774	932,000	923,000	(9,000)	-1%
Net Revenues over/(under) Expenditures		119,125	56,030	116,237	-	-	-	

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 financed with revenue *other than* enterprise or internal service fund monies.

Capital Project Funds

Infrastructure

- Street Improvements
- Storm Sewer Improvements
- Bridge Improvements
- Traffic Improvements
- Trail Improvements

Non-Infrastructure

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

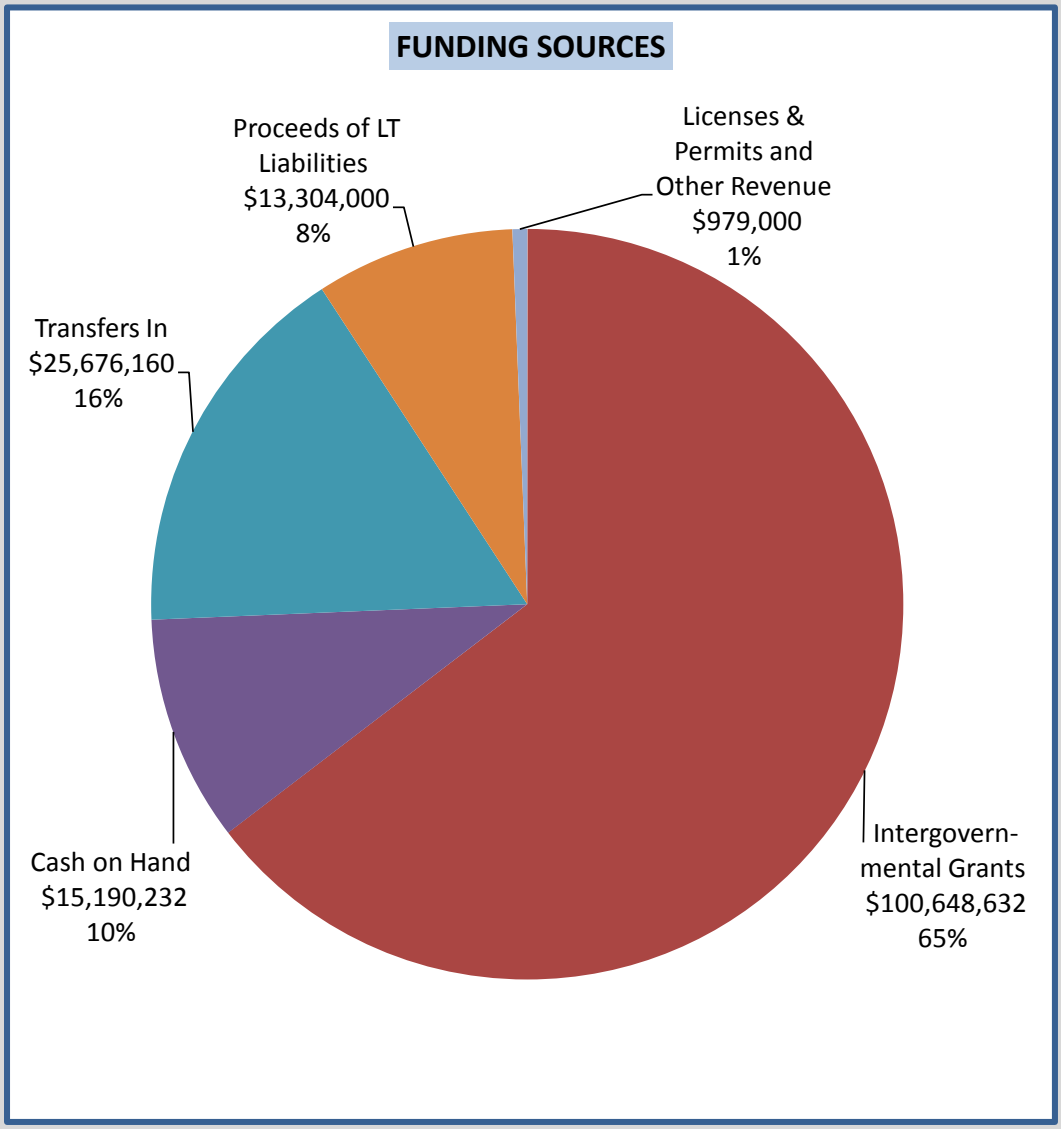
Budget Summary

FY 2015 capital project fund expenditures increased $44M to $160M. The budget is increasing due to planned projects partially or fully funded with streets local option sales tax revenue or growth reinvestment initiative revenue.

Of the expenditure budget, $110M relates to the 2008 flood recovery including growth reinvestment initiative projects. $91M of these expenses will be funded from intergovernmental grants. $17.5M is budgeted for streets local option sales tax projects.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues	220,006,853	98,370,505	144,607,377	46,236,872	47.0%
Expenditures					
Personal Services	1,226,654	1,030,402	1,229,260	198,858	
Discretionary	52,173,754	1,355,663	39,179,462	37,823,799	
Fleet & Facilities	851,248	213,044	203,838	(9,207)	
Non-Discretionary	331,597	228,800	243,495	14,695	
Capital Outlay	120,933,468	110,611,344	114,608,219	3,996,875	
Debt	(103,065)	-	-	-	
Transfers Out	33,407,283	2,279,766	4,333,335	2,053,569	
	208,820,939	115,719,019	159,797,609	44,078,590	38.1%
Net	11,185,914	(17,348,514)	(15,190,232)	2,158,282	

Funding for the expenditures in the FY 2015 capital project funds is illustrated below.



$100.6M of FY 2015 expenditures will be funded with federal, state, or local grants. $17.5M in expenditures will be funded with streets local option sales tax revenue and $2.2M from growth reinvestment initiative revenue.

The focus in FY 2015 is to limit the debt increase to critical capital improvement projects. $2.8M in expenses will be funded with general obligation bonds and $180K with tax increment financing (TIF) bonds. An additional $10M of general obligation bonds are budgeted to fund 2008 flood recovery deficits. The balance of funding will come from cash on hand, assessment charges, or contribution/donations.

Infrastructure Funds

Infrastructure funds include street, bridge, storm sewer, traffic, and downtown projects. The expenditure budget for FY 2015 is $41M (net of transfers) which is an increase of $17M from FY 2014. Bonds will not be allocated for this area. The main funding source will be streets local option sales tax revenue. Below is a history of this area.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget
Infrastructure Improvements					
Street Improvements	19,121,881	15,400,633	11,267,951	20,503,278	35,267,128
Storm Sewer Improvements	3,058,106	1,660,753	6,026,905	500,000	1,654,675
Bridge Improvements	1,803,127	1,702,532	245,255	885,577	1,909,000
Traffic Improvements	2,884,346	870,115	1,475,144	1,389,350	1,727,585
Downtown Improvements	1,978,643	1,509,275	1,142,021	413,000	100,000
Total	28,846,103	21,143,308	20,157,276	23,691,205	40,658,388

Non-Infrastructure Funds

Non-infrastructure funds include park and recreation, fire, police, etc. projects. The expenditure budget for FY 2015 is $5M which is an decrease of $2.6M from FY 2014. The main projects included in FY 2015 budget include a fire truck, outdoor police firing range, facility improvements, information technology improvements, parks and recreational improvements, and library books.

The City will be issuing debt of $2.26M to fund some of the expenditures. Intergovernmental grants will fund $1.9M in expenditures in FY 2015.

2008 Flood Recovery Fund

Some of the larger FY 2015 flood recovery projects include sanitary sewer repairs, water pollution control flood mitigation and incinerator repairs, and greenway demolition costs. Below is a history of the 2008 flood recover fund.

FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget
180,897,735	124,118,557	132,645,082	82,081,539	99,504,567

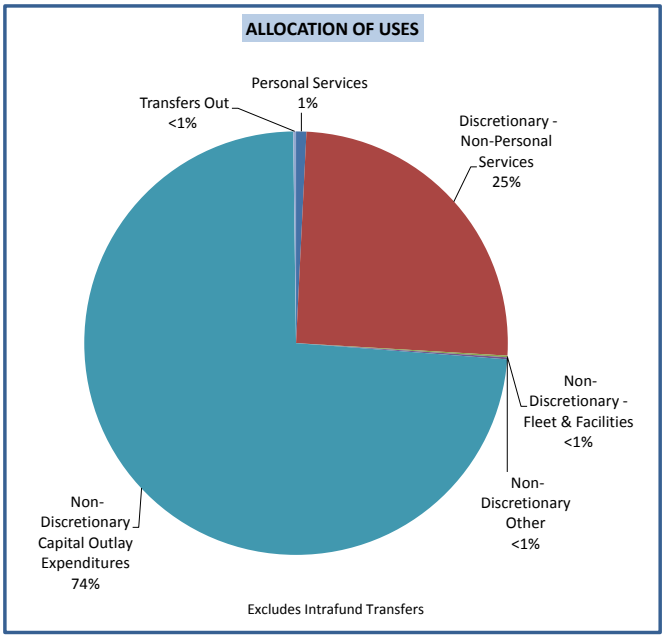
The flood fund currently has a $25.8M deficit balance (last year deficit was $54.2M). The majority of this deficit is due to timing of reimbursements from the State for CDBG and FEMA project worksheet reimbursements, but $11.5M relates to cost already incurred by the City that FEMA has denied funding. The City is currently going through the appeal process for these projects, but if the City's appeals are denied this deficit will need to be funded by future debt issuance. In addition, the City has received 2nd appeal denials that currently are estimated at $6.5M and will need to look at other funding sources ranging from use of State program funding, Flood LOST funds, or issuance of general obligation bonds.

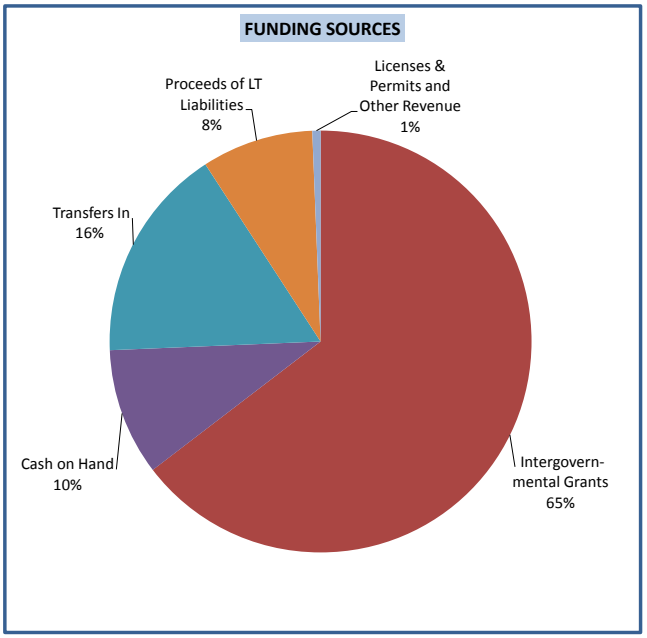
Growth Reinventment Initiative

$10.3M is budgeted for growth reinvestment initiative projects. Of this amount $2.2M will be funded with growth reinvestment initiative revenue. The balance will be funded from grants.

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.





	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	116,040	-	-	-	-	
Federal Operating	421001	97,675,539	66,333,843	74,734,431	-	-	-	
Federal Capital	421003	60,035,419	31,592,475	37,914,195	75,248,154	89,082,132	13,833,978	
State Operating	422001	7,229,875	1,648,881	4,782,036	-	-	-	
State Capital	422002	3,713,042	18,469,654	15,473,785	4,051,800	10,935,000	6,883,200	
Local Govt Grants	423000	21,925	1,737,926	2,256,844	206,500	631,500	425,000	
Total Intergovernmental Grants		168,675,800	119,898,820	135,161,292	79,506,454	100,648,632	21,142,178	27%
Charges for Services								
Recording Fees	431002	198	-	-	-	-	-	
Zoning & Subdivision Fees	431004	57,920	66,068	22,174	-	-	-	
Sale of Maps / Publications	431005	265	205	200	-	-	-	
Admin charges - City Mgr Depts	431007	113,229	157,434	99,793	-	-	-	
Property Assessments	431008	-	-	154,488	-	-	-	
Developer Cost Sharing	431009	5,759	5,759	-	-	-	-	
Admin Charges - External	431012	(4,242)	22,479	10,941	-	-	-	
Vending Sales	431301	863	659	-	-	-	-	
Other Street Services	431504	4,084	-	-	-	-	-	
Sale of Recycleable	432002	230,273	13,932	-	-	-	-	
Total Charges for Services		408,348	266,537	287,596	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	14,044,312	13,466,700	41,756,079	4,242,337	25,676,160	21,433,823	
Operating Transfer In - Intra	483002	25,393,377	17,205,784	26,496,408	2,244,766	3,999,585	1,754,819	
Total Transfers In		39,437,689	30,672,483	68,252,487	6,487,103	29,675,745	23,188,642	357%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	22,607,409	11,306,112	7,842,000	9,475,448	12,830,000	3,354,552	
Premiums on Bonds Sold	485005	619,504	421,274	83,474	-	-	-	
TIF GO Bond Proceeds	485008	1,213,303	10,843,313	1,898,000	1,060,000	180,000	(880,000)	
State Revolving Fund Proceeds	485009	-	-	-	-	294,000	294,000	
Total Proceeds of LT Liabilities		24,440,216	22,570,699	9,823,474	10,535,448	13,304,000	2,768,552	26%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,916	90,503	112,298	-	-	-	
Penalties	451001	6,001	1,044	3,191	-	-	-	
Gain (Loss) on Sale of Invest	451002	292,154	-	915	-	-	-	
Land Rental	461000	11,200	14,964	16,506	-	-	-	
Building Rental	461001	1	1	-	-	-	-	
Sales Tax Refunds	471000	(256)	(3,049)	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Contributions & Donations	471002	552,323	191,181	55,625	50,000	-	(50,000)	
Damage Recoveries	471004	16,250	21,667	-	-	-	-	
Other Miscellaneous Revenue	471005	147,115	32,789	185,672	-	-	-	
Special Assessment Charges	471008	1,261,306	801,383	1,157,902	1,791,500	629,000	(1,162,500)	
Settlement Reimbursement	481002	-	363,450	286,768	-	-	-	
Capital Contributions	481003	7,261,753	2,369,174	4,364,883	-	350,000	350,000	
Sale of Fixed Assets	482001	1,050,550	105	298,245	-	-	-	
Total Other Revenue		10,600,313	3,883,211	6,482,005	1,841,500	979,000	(862,500)	-47%
Total Revenues		243,562,367	177,291,750	220,006,853	98,370,505	144,607,377	46,236,872	47%
Expenditures								
Personal Services								
Regular Employees	511100	451,546	869,972	919,498	670,593	797,431	126,838	
Temporary/Seasonal Emplyees	511200	-	-	-	-	51,418	51,418	
Overtime	511300	544,120	18,704	16,004	48,406	3,432	(44,974)	
Other / Special Pays	511400	12,015	8,773	1,423	635	2,520	1,885	
Leave Accrual	511500	7,727	11,594	(10,800)	-	-	-	
Group Insurance	512100	59,148	153,221	155,328	174,140	175,219	1,079	
Social Security Contributions	512200	30,320	59,659	50,785	55,053	65,390	10,337	
Retirement Contribution	512300	27,732	64,107	59,440	66,711	76,333	9,622	
Workers' Compensation	512500	2,434	7,052	25,617	14,604	57,257	42,653	
Other Employee Benefits	512600	(28,687)	13,784	9,359	260	260	-	
Total Personal Services		1,106,356	1,206,867	1,226,654	1,030,402	1,229,260	198,858	19%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	3,114	3,353	14,661	-	-	-	
Architectural Services	521101	2,644,538	1,574,052	1,493,586	-	-	-	
Auditing / Accounting	521102	202,625	-	-	-	-	-	
Consulting Services	521103	200,124	(49,240)	292,796	-	-	-	
Technical/Engineering Services	521104	5,997,845	3,237,899	3,044,049	-	-	-	
Contract Labor	521105	1,614,941	(1,045,737)	30,569	-	-	-	
Health Services	521106	123	260	236	-	-	-	
Legal Services	521107	4,948	848	29	-	-	-	
Other Professional Services	521108	8,348,223	16,194,873	8,721,465	1,120,163	19,024,000	17,903,837	
Security Services	521110	1,873	(6,672)	377	-	-	-	
Management Services	521111	839,397	60,048	(61,986)	-	-	-	
Computer Hardware	522100	379	-	113,595	-	-	-	
Computer Software	522101	78,506	-	6,686	-	-	-	
IT Services - External	522102	705	-	225,912	-	-	-	
Radio Maintenance	522103	26,015	1,188	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	24,572,215	11,167,590	6,356,370	-	5,000	5,000	
Ext Repair & Maint Svcs - FF&E	522105	(256,898)	5,372	24,950	5,000	-	(5,000)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	18,416	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	1,643,604	340,365	179,614	-	-	-	
Landfill Fees	523102	891	17,736	950	-	-	-	
Refuse Collection/Fees	523104	1,765	363	190	-	-	-	
Sewer Services	523105	132	-	-	-	-	-	
Telephone	523107	7,474	6,177	6,101	-	-	-	
Water	523108	4,387	2,151	3,799	-	-	-	
Rental of Equip & Vehicles	524101	162,354	134,368	44	-	-	-	
Appraisal / Record / Abstract	525100	20,328	18,704	18,427	-	-	-	
Printing, Binding, & Duplicate	525102	15,093	101,200	151,043	-	-	-	
Other Insurance	525105	7,616	102,780	31,112	-	-	-	
Ammunition, Targets, & Firearm	531100	36,524	-	-	-	-	-	
Awards & Recognition	531102	-	187	280	-	-	-	
Books,Periodicals,&Subscrip	531103	349,482	30,399	2,161,341	49,000	300,000	251,000	
Chemical Supplies	531104	7,400	317	-	-	-	-	
Cleaning/Janitorial Supplies	531105	154	(164)	2,621	-	2,000	2,000	
Computer Supplies	531106	48,060	8,124	132,979	-	-	-	
Concession Supplies	531107	1,389	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	623,829	398,283	2,551,828	-	150,000	150,000	
Photography Supplies	531110	353	14	-	-	-	-	
Landscaping Materials	531112	133,115	173,209	134,966	181,500	181,500	-	
Miscellaneous Supplies	531114	(31,127)	64	1,222	-	-	-	
Musical Instruments	531115	1,991	-	-	-	-	-	
Office Supplies	531116	6,078	4,071	3,908	-	-	-	
Paint Supplies	531117	1,200	121	276	-	-	-	
Program Supplies	531118	4,156	8,894	3,700	-	-	-	
Shop Supplies	531119	11,280	(1,901)	4,206	-	-	-	
Sign & Signal Supplies	531120	83,204	18,268	3,355	-	-	-	
Street/Sewer Mat & Supplies	531121	24,463	67,450	25,556	-	-	-	
Uniforms	531123	28,093	6,422	2,765	-	-	-	
Personal Protective Gear	531124	24,025	592	(1,348)	-	-	-	
LP Gas	532103	901	987	-	-	-	-	
Oil	532104	3	(80)	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	38,425	10,710	2,912	-	3,489,150	3,489,150	
F,F&E - Parts & Materials	533101	5,856	34,422	88	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	-	22,582	271	-	-	-	
Tires & Tubes	533103	-	(1,343)	-	-	-	-	
HAP, Occupied Units	541100	-	-	9,826	-	16,027,812	16,027,812	
Grants	541105	62,886,927	34,907,344	20,040,184	-	-	-	
Contribution-Other Agency	541106	245,996	527,911	5,965,661	-	-	-	
Operating Subsidy	541107	88,678	-	-	-	-	-	
Cost of Conferences / Training	542102	2,584	6,122	6,014	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Dues & Memberships	542103	-	-	13	-	-	-	
Entertainment Expense	542104	151	5,873	24	-	-	-	
Settlement	542105	-	-	33,337	-	-	-	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	77	-	350	-	-	-	
Postage & Freight	542108	4,153	8,835	7,219	-	-	-	
Property Tax	542109	24,296	22,730	30,040	-	-	-	
Recording/Filing Fees/Permits	542110	1,885	3,290	7,813	-	-	-	
Travel	542111	3,917	3,184	2,603	-	-	-	
Right of Way / Easement Acq	542112	-	-	385,167	-	-	-	
Total Discretionary		110,799,863	68,153,013	52,173,754	1,355,663	39,179,462	37,823,799	2790%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	225,352	325,581	186,934	213,044	155,838	(57,207)	
City Fleet Services	522108	-	-	-	-	-	-	
Rental of Land & Bldgs	524100	1,495,315	1,351,939	664,199	-	48,000	48,000	
City Rental Charges - Fleet	524102	-	175	115	-	-	-	
Total Non-Discretionary - Fleet & Facilities		1,720,667	1,677,695	851,248	213,044	203,838	(9,207)	-4%
Non-Discretionary Other								
City Accounting Services	521113	(3,127)	99,040	73,968	105,000	107,100	2,100	
Admin Charges - Cty Mgr depts	521114	(53,033)	62,492	7,164	-	109,595	109,595	
City IT Services	522109	-	-	-	-	-	-	
Electricity	523100	246,123	204,893	130,605	123,800	26,800	(97,000)	
Natural Gas	523103	47,764	44,132	34,716	-	-	-	
Liability Insurance	525104	-	333	-	-	-	-	
Property Insurance	525107	8,080	45,468	84,840	-	-	-	
Vehicle Insurance	525108	-	-	-	-	-	-	
Diesel Fuel	532100	-	(870)	-	-	-	-	
Gasoline	532101	-	1,475	305	-	-	-	
Total Non-Discretionary Other		245,807	456,962	331,597	228,800	243,495	14,695	6%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	66,477,936	21,290,439	13,400,168	100,000	-	(100,000)	
Buildings	552000	3,031,922	36,047,012	66,347,996	24,539,803	7,937,013	(16,602,791)	
Improvements Other than Bldgs	553000	32,558,781	34,610,512	39,012,592	84,936,171	99,471,206	14,535,036	
Machinery & Equipment	554000	1,468,520	1,187,972	2,171,298	1,035,370	7,200,000	6,164,630	
Controlled assets	556000	70,977	617	1,415	-	-	-	
Total Non-Discret Capital Outlay Expenditures		103,608,136	93,136,551	120,933,468	110,611,344	114,608,219	3,996,875	4%
Debt Service								
Interest - Other Debt	561003	129,864	-	(103,065)	-	-	-	
Issuance Costs	561006	90,100	-	-	-	-	-	
Total Debt Service		219,964	-	(103,065)	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	5,576,000	3,516,474	6,910,875	35,000	333,750	298,750	
Op Transfer Out-Intra	571200	25,393,377	17,205,784	26,496,408	2,244,766	3,999,585	1,754,819	
Total Transfers Out		30,969,377	20,722,258	33,407,283	2,279,766	4,333,335	2,053,569	90%
Total Expenditures		248,670,170	185,353,346	208,820,939	115,719,019	159,797,609	44,078,590	38%
Net Revenues over/(under) Expenditures		(5,107,803)	(8,061,596)	11,185,914	(17,348,514)	(15,190,232)	2,158,282	

STREET IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	30,567	-	-	-	-	
Federal Capital	421003	3,956,058	2,703,187	802,580	3,282,100	6,202,794	2,920,694	
State Capital	422002	2,343,485	4,075,657	276,294	993,100	700,000	(293,100)	
Local Govt Grants	423000	-	-	-	-	500,000	500,000	
Total Intergovernmental Grants		6,299,543	6,809,411	1,078,874	4,275,200	7,402,794	3,127,594	73%
Charges for Services								
Sale of Maps / Publications	431005	265	205	200	-	-	-	
Admin charges - City Mgr Depts	431007	82,347	131,616	81,619	-	-	-	
Developer Cost Sharing	431009	5,759	5,759	-	-	-	-	
Admin Charges - External	431012	(10,977)	-	323	-	-	-	
Other Street Services	431504	4,084	-	-	-	-	-	
Total Charges for Services		81,478	137,580	82,142	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,671,450	761,784	1,838,573	236,000	18,632,112	18,396,112	
Operating Transfer In - Intra	483002	5,882,131	5,275,083	8,088,190	1,751,766	1,451,000	(300,766)	
Total Transfers In		7,553,581	6,036,867	9,926,763	1,987,766	20,083,112	18,095,345	910%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	7,896,061	3,465,524	4,965,526	4,950,000	-	(4,950,000)	
Premiums on Bonds Sold	485005	236,868	371,807	83,474	-	-	-	
TIF GO Bond Proceeds	485008	1,045,616	2,800,000	1,398,000	1,000,000	-	(1,000,000)	
Total Proceeds of LT Liabilities		9,178,545	6,637,331	6,447,000	5,950,000	-	(5,950,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	79,383	57,933	94,780	-	-	-	
Penalties	451001	5,222	966	3,191	-	-	-	
Gain (Loss) on Sale of Invest	451002	189,079	-	569	-	-	-	
Land Rental	461000	11,200	10,333	16,494	-	-	-	
Building Rental	461001	1	1	-	-	-	-	
Special Assessment Charges	471008	1,219,078	793,034	1,088,022	1,791,500	629,000	(1,162,500)	
Capital Contributions	481003	1,081,440	986,763	913,715	-	-	-	
Total Other Revenue		2,585,403	1,849,030	2,116,771	1,791,500	629,000	(1,162,500)	-65%
Total Revenues		25,698,550	21,470,219	19,651,550	14,004,466	28,114,906	14,110,439	101%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	4,219	6,000	34,108	-	-	-	
Technical/Engineering Services	521104	241	5,600	120	-	-	-	
Legal Services	521107	-	-	29	-	-	-	
Other Professional Services	521108	361	1,017	2,987	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,421	3,360	3,690	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	5,155	85,774	-	-	-	
Refuse Collection/Fees	523104	126	-	-	-	-	-	
Sewer Services	523105	132	-	-	-	-	-	
Water	523108	129	-	-	-	-	-	
Appraisal / Record / Abstract	525100	-	157	1,400	-	-	-	
Printing, Binding, & Duplicate	525102	-	22	3	-	-	-	
Landscaping Materials	531112	5,296	-	20,838	-	-	-	
Miscellaneous Supplies	531114	321	-	-	-	-	-	
Office Supplies	531116	315	53	-	-	-	-	
Sign & Signal Supplies	531120	57	-	-	-	-	-	
Street/Sewer Mat & Supplies	531121	-	-	25,025	-	-	-	
F,F&E - Parts & Materials	533101	783	-	-	-	-	-	
Grants	541105	11,900	-	-	-	-	-	
Contribution-Other Agency	541106	8,656	1,000	-	-	-	-	
Cost of Conferences / Training	542102	-	42	-	-	-	-	
Settlement	542105	-	-	33,337	-	-	-	
Postage & Freight	542108	-	4,097	2,256	-	-	-	
Property Tax	542109	6,122	11	12,294	-	-	-	
Total Discretionary		41,080	26,513	221,861	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	552	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	552	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Other								
City Accounting Services	521113	(11,774)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(44,505)	39,667	-	-	-	-	
Electricity	523100	202	-	1,221	-	-	-	
Natural Gas	523103	378	-	2,306	-	-	-	
Total Non-Discretionary Other		(55,699)	39,667	3,527	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	907,627	343,732	336,936	100,000	-	(100,000)	
Improvements Other than Bldgs	553000	18,196,180	14,990,721	10,705,076	20,403,278	35,267,128	14,863,850	
Total Non-Discret Capital Outlay Expenditures		19,103,807	15,334,453	11,042,011	20,503,278	35,267,128	14,763,850	72%
Debt Service								
Issuance Costs	561006	32,693	-	-	-	-	-	
Total Debt Service		32,693	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	192,182	936,245	400,550	-	-	-	
Op Transfer Out-Intra	571200	5,997,865	5,885,476	8,064,852	1,864,766	3,646,585	1,781,819	
Total Transfers Out		6,190,047	6,821,721	8,465,401	1,864,766	3,646,585	1,781,819	96%
Total Expenditures		25,311,928	22,222,355	19,733,353	22,368,044	38,913,713	16,545,668	74%
Net Revenues over/(under) Expenditures		386,622	(752,135)	(81,803)	(8,363,578)	(10,798,807)	(2,435,229)	

STORM SEWER IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	489,937	603,420	1,470,739	-	-	-	
State Capital	422002	-	19,950	-	-	-	-	
Total Intergovernmental Grants		489,937	623,370	1,470,739	-	-	-	0%
Charges for Services								
Zoning & Subdivision Fees	431004	57,920	66,068	22,174	-	-	-	
Admin charges - City Mgr Depts	431007	2,324	128	-	-	-	-	
Total Charges for Services		60,244	66,197	22,174	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	48,061	-	-	-	560,000	560,000	
Operating Transfer In - Intra	483002	1,742,532	1,573,836	1,270,375	-	-	-	
Total Transfers In		1,790,593	1,573,836	1,270,375	-	560,000	560,000	100%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	1,705,294	460,000	500,000	400,000	-	(400,000)	
Premiums on Bonds Sold	485005	45,094	-	-	-	-	-	
State Revolving Fund Proceeds	485009	-	-	-	-	294,000	294,000	
Total Proceeds of LT Liabilities		1,750,388	460,000	500,000	400,000	294,000	(106,000)	-27%
Other Revenue								
Interest/Div - Nonproprietary	451000	3,581	4,865	4,181	-	-	-	
Gain (Loss) on Sale of Invest	451002	11,290	-	92	-	-	-	
Damage Recoveries	471004	-	16,960	-	-	-	-	
Capital Contributions	481003	1,117,585	790,072	857,543	-	-	-	
Total Other Revenue		1,132,457	811,897	861,816	-	-	-	0%
Total Revenues		5,223,620	3,535,299	4,125,104	400,000	854,000	454,000	114%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	-	8,200	11,977	-	-	-	
Computer Software	522101	234	-	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	(62,753)	12,009	-	-	-	
Printing, Binding, & Duplicate	525102	-	209	-	-	-	-	
Office Supplies	531116	1	3	-	-	-	-	
Contribution-Other Agency	541106	8,375	-	-	-	-	-	
Cost of Conferences / Training	542102	-	350	-	-	-	-	
Postage & Freight	542108	103	466	311	-	-	-	
Total Discretionary		8,713	(53,526)	24,297	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(2,652)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(7,701)	7,534	-	-	-	-	
Electricity	523100	-	-	127	-	-	-	
Total Non-Discretionary Other		(10,353)	7,534	127	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	40,302	11,116	-	-	-	
Improvements Other than Bldgs	553000	3,053,522	1,666,443	5,991,366	500,000	1,654,675	1,154,675	
Total Non-Discret Capital Outlay Expenditures		3,053,522	1,706,745	6,002,482	500,000	1,654,675	1,154,675	231%
Debt Service								
Issuance Costs	561006	6,224	-	-	-	-	-	
Total Debt Service		6,224	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	14,354	-	-	-	-	
Op Transfer Out-Intra	571200	1,735,142	990,882	1,482,286	-	-	-	
Total Transfers Out		1,735,142	1,005,236	1,482,286	-	-	-	0%
Total Expenditures		4,793,248	2,665,989	7,509,192	500,000	1,654,675	1,154,675	231%
Net Revenues over/(under) Expenditures		430,372	869,310	(3,384,087)	(100,000)	(800,675)	(700,675)	

TRAFFIC IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	4,231	-	-	-	-	
Federal Capital	421003	664,516	40,052	6,756	60,000	197,000	137,000	
State Capital	422002	106,856	430,387	-	-	-	-	
Total Intergovernmental Grants		771,371	474,670	6,756	60,000	197,000	137,000	228%
Charges for Services								
Admin charges - City Mgr Depts	431007	479	5,875	6,792	-	-	-	
Total Charges for Services		479	5,875	6,792	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	318,706	-	-	-	-	-	
Operating Transfer In - Intra	483002	688,684	275,717	1,188,605	-	1,145,585	1,145,585	
Total Transfers In		1,007,390	275,717	1,188,605	-	1,145,585	1,145,585	100%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	1,099,381	483,077	480,000	500,000	-	(500,000)	
Premiums on Bonds Sold	485005	33,594	-	-	-	-	-	
TIF GO Bond Proceeds	485008	167,687	50,000	-	60,000	180,000	120,000	
Total Proceeds of LT Liabilities		1,300,662	533,077	480,000	560,000	180,000	(380,000)	-68%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,167	6,405	4,519	-	-	-	
Penalties	451001	82	78	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	10,169	-	105	-	-	-	
Special Assessment Charges	471008	4,242	5,379	69,880	-	-	-	
Total Other Revenue		20,660	11,862	74,504	-	-	-	0%
Total Revenues		3,100,563	1,301,201	1,756,657	620,000	1,522,585	902,585	146%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	25,130	-	88	-	-	-	
Other Professional Services	521108	34	-	-	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	25	-	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	37,546	19,656	-	-	-	
Computer Supplies	531106	70	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	2,219	27,654	-	-	-	-	
Office Supplies	531116	2	7	-	-	-	-	
Shop Supplies	531119	1,883	-	127	-	-	-	
Sign & Signal Supplies	531120	24,438	27,214	1,735	-	-	-	
Street/Sewer Mat & Supplies	531121	-	-	446	-	-	-	
Personal Protective Gear	531124	28	-	-	-	-	-	
Oil	532104	3	-	-	-	-	-	
Entertainment Expense	542104	151	-	-	-	-	-	
Postage & Freight	542108	217	548	230	-	-	-	
Total Discretionary		54,200	92,969	22,282	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(1,610)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(1,341)	1,115	-	-	-	-	
Total Non-Discretionary Other		(2,951)	1,115	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	2,828,460	776,031	1,452,862	1,389,350	1,727,585	338,235	
Total Non-Discret Capital Outlay Expenditures		2,828,460	776,031	1,452,862	1,389,350	1,727,585	338,235	24%
Debt Service								
Issuance Costs	561006	4,637	-	-	-	-	-	
Total Debt Service		4,637	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	659,252	220,016	319,938	-	-	-	
Total Transfers Out		659,252	220,016	319,938	-	-	-	0%
Total Expenditures		3,543,598	1,090,131	1,795,083	1,389,350	1,727,585	338,235	24%
Net Revenues over/(under) Expenditures		(443,035)	211,070	(38,425)	(769,350)	(205,000)	564,350	

BRIDGE IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	1,632,585	860,667	120,557	300,000	317,000	17,000	
State Operating	422001	141,602	(141,602)	-	-	-	-	
State Capital	422002	440,888	825,317	(119,500)	-	-	-	
Total Intergovernmental Grants		2,215,075	1,544,382	1,057	300,000	317,000	17,000	6%
Charges for Services								
Admin charges - City Mgr Depts	431007	435	34	-	-	-	-	
Total Charges for Services		435	34	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	44,309	-	-	-	-	-	
Operating Transfer In - Intra	483002	1,392,904	223,146	15,911	-	1,050,000	1,050,000	
Total Transfers In		1,437,214	223,146	15,911	-	1,050,000	1,050,000	100%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	591,255	55,000	500,000	500,000	-	(500,000)	
Premiums on Bonds Sold	485005	15,634	-	-	-	-	-	
Total Proceeds of LT Liabilities		606,889	55,000	500,000	500,000	-	(500,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,471	5,635	4,978	-	-	-	
Gain (Loss) on Sale of Invest	451002	16,534	-	138	-	-	-	
Contributions & Donations	471002	-	50,866	-	-	-	-	
Damage Recoveries	471004	-	3,517	-	-	-	-	
Special Assessment Charges	471008	-	2,970	-	-	-	-	
Total Other Revenue		21,004	62,987	5,116	-	-	-	0%
Total Revenues		4,280,617	1,885,550	522,084	800,000	1,367,000	567,000	71%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	210	1,157	70	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	1,142	2,288	-	-	-	
Other Insurance	525105	687	-	-	-	-	-	
Office Supplies	531116	2	4	-	-	-	-	
Postage & Freight	542108	217	305	78	-	-	-	
Total Discretionary		1,116	2,608	2,436	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(1,747)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(6,832)	884	-	-	-	-	
Electricity	523100	331	-	-	-	-	-	
Total Non-Discretionary Other		(8,248)	884	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	6,733	-	-	-	-	-	
Improvements Other than Bldgs	553000	1,801,368	1,699,040	242,819	885,577	1,909,000	1,023,423	
Total Non-Discret Capital Outlay Expenditures		1,808,101	1,699,040	242,819	885,577	1,909,000	1,023,423	116%
Debt Service								
Issuance Costs	561006	2,158	-	-	-	-	-	
Total Debt Service		2,158	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	1,354,094	126,440	195	-	-	-	
Total Transfers Out		1,354,094	126,440	195	-	-	-	0%
Total Expenditures		3,157,221	1,828,972	245,449	885,577	1,909,000	1,023,423	116%
Net Revenues over/(under) Expenditures		1,123,396	56,578	276,635	(85,577)	(542,000)	(456,423)	

PARK IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	-	893,438	1,371,593	-	-	-	
Total Intergovernmental Grants		-	893,438	1,371,593	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	2,296	-	-	-	-	-	
Total Charges for Services		2,296	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	18,078	-	1,170,131	-	-	-	
Operating Transfer In - Intra	483002	2,010,157	271,603	315,104	-	-	-	
Total Transfers In		2,028,236	271,603	1,485,235	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	586,336	1,497,393	87,000	480,000	60,000	(420,000)	
Premiums on Bonds Sold	485005	15,505	-	-	-	-	-	
Total Proceeds of LT Liabilities		601,841	1,497,393	87,000	480,000	60,000	(420,000)	-88%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,145	506	1,094	-	-	-	
Gain (Loss) on Sale of Invest	451002	4,058	-	(81)	-	-	-	
Sales Tax Refunds	471000	0	(3,049)	-	-	-	-	
Contributions & Donations	471002	7,360	2,130	5,589	-	-	-	
Damage Recoveries	471004	-	540	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	216	-	-	-	
Capital Contributions	481003	276,312	592,340	631,003	-	-	-	
Total Other Revenue		289,876	592,466	637,822	-	-	-	0%
Total Revenues		2,922,249	3,254,900	3,581,650	480,000	60,000	(420,000)	-88%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	132	-	178	-	-	-	
Architectural Services	521101	5,590	-	-	-	-	-	
Other Professional Services	521108	5,150	260	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	688	18,574	9,690	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	2,298	2,602	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	4,536	4,920	-	-	-	
Printing, Binding, & Duplicate	525102	319	-	352	-	-	-	
Equip/Furniture/Fixtures	531109	2,514	6,553	10,905	-	-	-	
Landscaping Materials	531112	721	3,988	4,221	-	-	-	
Paint Supplies	531117	-	111	276	-	-	-	
Shop Supplies	531119	-	77	-	-	-	-	
Sign & Signal Supplies	531120	594	441	-	-	-	-	
Street/Sewer Mat & Supplies	531121	24,463	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	11,861	10,116	1	-	-	-	
F,F&E - Parts & Materials	533101	-	-	54	-	-	-	
Postage & Freight	542108	12	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	450	-	-	-	-	-	
Total Discretionary		54,793	47,258	30,596	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	75	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	8,585	4,440	523	-	-	-	
Total Non-Discretionary Other		8,660	4,440	523	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	1,738	1,580,136	-	-	-	
Buildings	552000	24,500	121,111	55,150	-	-	-	
Improvements Other than Bldgs	553000	1,409,692	1,363,321	4,808,467	1,605,086	60,000	(1,545,086)	
Machinery & Equipment	554000	-	-	20,000	-	-	-	
Total Non-Discret Capital Outlay Expenditures		1,434,192	1,486,169	6,463,754	1,605,086	60,000	(1,545,086)	-96%
Debt Service								
Issuance Costs	561006	2,140	-	-	-	-	-	
Total Debt Service		2,140	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	214,195	-	-	-	
Op Transfer Out-Intra	571200	2,010,157	138,106	91,604	-	-	-	
Total Transfers Out		2,010,157	138,106	305,799	-	-	-	0%
Total Expenditures		3,509,942	1,675,972	6,800,672	1,605,086	60,000	(1,545,086)	-96%
Net Revenues over/(under) Expenditures		(587,694)	1,578,928	(3,219,022)	(1,125,086)	-	1,125,086	

FIRE IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	9,996	-	269,875	-	-	-	
Total Intergovernmental Grants		9,996	-	269,875	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	292,499	13,510	26,669	-	-	-	
Total Transfers In		292,499	13,510	26,669	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	1,600,000	-	700,000	700,000	-	
Total Proceeds of LT Liabilities		-	1,600,000	-	700,000	700,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	180	(960)	(399)	-	-	-	
Gain (Loss) on Sale of Invest	451002	-	-	4	-	-	-	
Total Other Revenue		180	(960)	(395)	-	-	-	0%
Total Revenues		302,675	1,612,550	296,150	700,000	700,000	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	4,500	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,000	-	1,152	-	-	-	
Equip/Furniture/Fixtures	531109	14,247	1,600	-	-	-	-	
Shop Supplies	531119	980	-	-	-	-	-	
Cost of Conferences / Training	542102	554	333	-	-	-	-	
Total Discretionary		17,781	6,433	1,152	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(213)	-	-	-	-	-	
Total Non-Discretionary Other		(213)	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	300	552,495	-	-	-	-	
Buildings	552000	28,682	216,080	420,559	-	-	-	
Improvements Other than Bldgs	553000	11,350	-	17,035	-	-	-	
Machinery & Equipment	554000	205,967	589,317	-	1,035,370	700,000	(335,370)	
Total Non-Discret Capital Outlay Expenditures		246,299	1,357,893	437,593	1,035,370	700,000	(335,370)	-32%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	292,499	13,510	26,669	-	-	-	
Total Transfers Out		292,499	13,510	26,669	-	-	-	0%
Total Expenditures		556,366	1,377,836	465,415	1,035,370	700,000	(335,370)	-32%
Net Revenues over/(under) Expenditures		(253,691)	234,714	(169,265)	(335,370)	-	335,370	

FORESTRY IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	7,091	2,456	1,243	-	-	-	
State Capital	422002	-	28,661	7,234	-	-	-	
Local Govt Grants	423000	20,000	20,000	25,000	31,500	31,500	-	
Total Intergovernmental Grants		27,091	51,116	33,477	31,500	31,500	-	0%
Charges for Services								
Admin Charges - External	431012	2,000	1,000	1,000	-	-	-	
Total Charges for Services		2,000	1,000	1,000	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	2,887	7	613	-	-	-	
Operating Transfer In - Intra	483002	102,080	721	13	-	-	-	
Total Transfers In		104,968	728	626	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	97,788	70,000	355,000	150,000	150,000	-	
Premiums on Bonds Sold	485005	2,584	-	-	-	-	-	
Total Proceeds of LT Liabilities		100,372	70,000	355,000	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	109	76	(18)	-	-	-	
Gain (Loss) on Sale of Invest	451002	290	-	(4)	-	-	-	
Contributions & Donations	471002	6,460	20,174	-	-	-	-	
Damage Recoveries	471004	-	651	-	-	-	-	
Other Miscellaneous Revenue	471005	4,876	4,800	3,000	-	-	-	
Total Other Revenue		11,735	25,700	2,978	-	-	-	0%
Total Revenues		246,166	148,545	393,081	181,500	181,500	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	-	-	630	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	6,450	3,475	-	-	-	
Printing, Binding, & Duplicate	525102	3	3	2	-	-	-	
Landscaping Materials	531112	127,097	169,288	109,806	181,500	181,500	-	
Postage & Freight	542108	14	64	154	-	-	-	
Total Discretionary		127,114	175,804	114,067	181,500	181,500	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(625)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	3,887	7	-	-	-	-	
Total Non-Discretionary Other		3,262	7	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Issuance Costs	561006	357	-	-	-	-	-	
Total Debt Service		357	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	102,080	721	13	-	-	-	
Total Transfers Out		102,080	721	13	-	-	-	0%
Total Expenditures		232,813	176,532	114,080	181,500	181,500	-	0%
Net Revenues over/(under) Expenditures		13,353	(27,988)	279,001	-	-	-	

POLICE IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	3,000	-	900,000	900,000	-	
Local Govt Grants	423000	-	-	-	175,000	100,000	(75,000)	
Total Intergovernmental Grants		-	3,000	-	1,075,000	1,000,000	(75,000)	-7%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	308,388	8,533	-	-	-	-	
Operating Transfer In - Intra	483002	166,003	736	-	-	-	-	
Total Transfers In		474,392	9,269	-	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	-	-	50,000	50,000	-	
Total Proceeds of LT Liabilities		-	-	-	50,000	50,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	151	12	(40)	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,254	-	5	-	-	-	
Capital Contributions	481003	-	-	150,000	-	-	-	
Total Other Revenue		1,405	12	149,965	-	-	-	0%
Total Revenues		475,797	12,281	149,965	1,125,000	1,050,000	(75,000)	-7%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Equip/Furniture/Fixtures	531109	40,738	-	-	-	-	-	
Total Discretionary		40,738	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(13)	-	-	-	-	-	
Total Non-Discretionary Other		(13)	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	59,924	24,183	1,125,000	-	(1,125,000)	
Improvements Other than Bldgs	553000	-	-	-	-	1,050,000	1,050,000	
Total Non-Discret Capital Outlay Expenditures		-	59,924	24,183	1,125,000	1,050,000	(75,000)	-7%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	10,885	308,388	-	-	-	-	
Op Transfer Out-Intra	571200	166,003	736	-	-	-	-	
Total Transfers Out		176,889	309,124	-	-	-	-	0%
Total Expenditures		217,614	369,048	24,183	1,125,000	1,050,000	(75,000)	-7%
Net Revenues over/(under) Expenditures		258,183	(356,767)	125,782	-	-	-	

RECREATION IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	107,609	-	-	-	-	-	
Total Transfers In		107,609	-	-	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	-	-	-	250,000	250,000	
Total Proceeds of LT Liabilities		-	-	-	-	250,000	250,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	97	85	76	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,533	-	2	-	-	-	
Total Other Revenue		1,631	85	78	-	-	-	0%
Total Revenues		109,240	85	78	-	250,000	250,000	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Paint Supplies	531117	298	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	49	-	-	-	-	-	
Total Discretionary		346	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	9,713	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		9,713	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	250,000	250,000	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	250,000	250,000	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	107,609	-	-	-	-	-	
Total Transfers Out		107,609	-	-	-	-	-	0%
Total Expenditures		117,669	-	-	-	250,000	250,000	100%
Net Revenues over/(under) Expenditures		(8,429)	85	78	-	-	-	

RIVERFRONT IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	-	-	50,000	-	(50,000)	
Total Proceeds of LT Liabilities		-	-	-	50,000	-	(50,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	5	2	2	-	-	-	
Total Other Revenue		5	2	2	-	-	-	0%
Total Revenues		5	2	2	50,000	-	(50,000)	-100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	1,450	-	-	-	-	-	
Total Discretionary		1,450	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	50,000	-	(50,000)	
Total Non-Discret Capital Outlay Expenditures		-	-	-	50,000	-	(50,000)	-100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		1,450	-	-	50,000	-	(50,000)	-100%
Net Revenues over/(under) Expenditures		(1,445)	2	2	-	-	-	

USHERS FERRY IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Local Govt Grants	423000	3,049	-	-	-	-	-	
Total Intergovernmental Grants		3,049	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	48,894	-	-	-	-	-	
Premiums on Bonds Sold	485005	1,292	-	-	-	-	-	
Total Proceeds of LT Liabilities		50,186	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1	35	(36)	-	-	-	
Gain (Loss) on Sale of Invest	451002	57	-	-	-	-	-	
Contributions & Donations	471002	1,125	-	-	-	-	-	
Total Other Revenue		1,183	35	(36)	-	-	-	0%
Total Revenues		54,418	35	(36)	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	1,714	-	-	-	-	-	
Total Discretionary		1,714	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Issuance Costs	561006	178	-	-	-	-	-	
Total Debt Service		178	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	50,052	-	-	-	
Total Transfers Out		-	-	50,052	-	-	-	0%
Total Expenditures		1,893	-	50,052	-	-	-	0%
Net Revenues over/(under) Expenditures		52,526	35	(50,088)	-	-	-	

VETERANS STADIUM IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	146,025	105,066	100,000	250,000	250,000	-	
Operating Transfer In - Intra	483002	21,548	29,292	981,149	300,000	250,000	(50,000)	
Total Transfers In		167,573	134,358	1,081,149	550,000	500,000	(50,000)	-9%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	109	154	354	-	-	-	
Contributions & Donations	471002	-	-	50,000	50,000	-	(50,000)	
Capital Contributions	481003	-	-	-	-	50,000	50,000	
Sale of Fixed Assets	482001	-	-	2,155	-	-	-	
Total Other Revenue		109	154	52,509	50,000	50,000	-	0%
Total Revenues		167,682	134,512	1,133,658	600,000	550,000	(50,000)	-8%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Technical/Engineering Services	521104	5,000	1,000	-	-	-	-	
Other Professional Services	521108	17,490	-	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	1,047	-	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	665	-	-	-	
Total Discretionary		23,537	1,000	665	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	34	-	-	-	-	-	
Total Non-Discretionary Other		34	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	102,856	45,437	20,459	175,000	250,000	75,000	
Improvements Other than Bldgs	553000	3,860	53,889	531,079	125,000	50,000	(75,000)	
Machinery & Equipment	554000	-	-	14,200	-	-	-	
Controlled assets	556000	4,077	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		110,793	99,326	565,738	300,000	300,000	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	14,759	-	-	-	
Op Transfer Out-Intra	571200	17,573	29,292	531,149	300,000	250,000	(50,000)	
Total Transfers Out		17,573	29,292	545,908	300,000	250,000	(50,000)	-17%
Total Expenditures		151,937	129,618	1,112,311	600,000	550,000	(50,000)	-8%
Net Revenues over/(under) Expenditures		15,745	4,894	21,348	-	-	-	

VETERANS MEMORIAL BLDG IMPR

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	262,221	278,090	415,160	-	-	-	
Operating Transfer In - Intra	483002	46,226	-	41,818	-	-	-	
Total Transfers In		308,447	278,090	456,978	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	555,000	-	-	-	-	
Total Proceeds of LT Liabilities		-	555,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,794	803	1,470	-	-	-	
Gain (Loss) on Sale of Invest	451002	10,020	-	26	-	-	-	
Other Miscellaneous Revenue	471005	330	469	300	-	-	-	
Total Other Revenue		12,143	1,272	1,796	-	-	-	0%
Total Revenues		320,590	834,363	458,774	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Architectural Services	521101	-	-	809	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	117	-	-	-	
Total Discretionary		-	-	926	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(277)	-	-	-	-	-	
Total Non-Discretionary Other		(277)	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	57,526	-	41,745	1,109,303	-	(1,109,303)	
Improvements Other than Bldgs	553000	4,051	504,965	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		61,577	504,965	41,745	1,109,303	-	(1,109,303)	-100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,013,199	-	937,998	-	-	-	
Op Transfer Out-Intra	571200	46,226	-	41,818	-	-	-	
Total Transfers Out		1,059,425	-	979,816	-	-	-	0%
Total Expenditures		1,120,725	504,965	1,022,487	1,109,303	-	(1,109,303)	-100%
Net Revenues over/(under) Expenditures		(800,134)	329,397	(563,713)	(1,109,303)	-	1,109,303	

LIBRARY IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	227,757	-	219,760	-	-	-	
Total Intergovernmental Grants		227,757	-	219,760	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	2,613	590	-	-	-	-	
Total Charges for Services		2,613	590	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	60,237	-	-	-	
Operating Transfer In - Intra	483002	562,507	635,582	-	-	-	-	
Total Transfers In		562,507	635,582	60,237	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	-	137,000	-	-	-	-	
Total Proceeds of LT Liabilities		-	137,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	879	51	(47)	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,132	-	(12)	-	-	-	
Contributions & Donations	471002	23	-	-	-	-	-	
Capital Contributions	481003	-	-	-	-	300,000	300,000	
Total Other Revenue		2,033	51	(59)	-	300,000	300,000	100%
Total Revenues		794,911	773,223	279,938	-	300,000	300,000	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Computer Software	522101	-	-	6,686	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	679	-	-	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	-	1,800	-	-	-	
Books,Periodicals,&Subscrip	531103	349,482	30,399	-	49,000	300,000	251,000	
Computer Supplies	531106	-	-	95	-	-	-	
Equip/Furniture/Fixtures	531109	-	-	203,777	-	-	-	
Office Supplies	531116	-	-	2,588	-	-	-	
Shop Supplies	531119	-	-	52	-	-	-	
Total Discretionary		350,161	30,399	214,997	49,000	300,000	251,000	512%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(102)	-	-	-	-	-	
Total Non-Discretionary Other		(102)	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	227,078	-	566,363	-	-	-	
Total Non-Discret Capital Outlay Expenditures		227,078	-	566,363	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	562,507	635,582	-	-	-	-	
Total Transfers Out		562,507	635,582	-	-	-	-	0%
Total Expenditures		1,139,644	665,981	781,360	49,000	300,000	251,000	512%
Net Revenues over/(under) Expenditures		(344,733)	107,242	(501,422)	(49,000)	-	49,000	

ANIMAL CONTROL IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	11,434	-	-	-	-	-	
Operating Transfer In - Intra	483002	10,800	-	-	-	-	-	
Total Transfers In		22,234	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	35	49	45	-	-	-	
Gain (Loss) on Sale of Invest	451002	108	-	1	-	-	-	
Total Other Revenue		143	49	46	-	-	-	0%
Total Revenues		22,377	49	46	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	-	-	5,000	5,000	
Ext Repair & Maint Svcs - FF&E	522105	-	-	-	5,000	-	(5,000)	
Cleaning/Janitorial Supplies	531105	-	-	-	-	2,000	2,000	
Equip/Furniture/Fixtures	531109	-	308	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	4	-	-	-	-	
Total Discretionary		-	312	-	5,000	7,000	2,000	40%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	10,800	-	-	-	-	-	
Total Transfers Out		10,800	-	-	-	-	-	0%
Total Expenditures		10,800	312	-	5,000	7,000	2,000	40%
Net Revenues over/(under) Expenditures		11,577	(262)	46	(5,000)	(7,000)	(2,000)	

AVIATION IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	132,689	-	-	-	-	-	
Total Transfers In		132,689	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	568	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	3,992	-	-	-	-	-	
Total Other Revenue		4,560	-	-	-	-	-	0%
Total Revenues		137,249	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	646,072	-	-	-	-	-	
Total Transfers Out		646,072	-	-	-	-	-	0%
Total Expenditures		646,072	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(508,823)	-	-	-	-	-	

DOWNTOWN IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	268,194	-	-	-	-	
State Capital	422002	364,921	-	-	-	-	-	
Total Intergovernmental Grants		364,921	268,194	-	-	-	-	0%
Charges for Services								
Admin charges - City Mgr Depts	431007	27,643	19,780	11,382	-	-	-	
Total Charges for Services		27,643	19,780	11,382	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	1,075	53,144	-	-	-	-	
Operating Transfer In - Intra	483002	1,010,929	144,453	250,341	113,000	-	(113,000)	
Total Transfers In		1,012,004	197,598	250,341	113,000	-	(113,000)	-100%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	488,646	295,000	350,000	300,000	-	(300,000)	
Premiums on Bonds Sold	485005	12,921	-	-	-	-	-	
TIF GO Bond Proceeds	485008	-	-	500,000	-	-	-	
Total Proceeds of LT Liabilities		501,567	295,000	850,000	300,000	-	(300,000)	-100%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,029	1,374	248	-	-	-	
Gain (Loss) on Sale of Invest	451002	6,300	-	22	-	-	-	
Land Rental	461000	-	4,619	-	-	-	-	
Contributions & Donations	471002	121,640	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	30,537	-	-	-	-	
Total Other Revenue		133,970	36,530	270	-	-	-	0%
Total Revenues		2,040,106	817,102	1,111,992	413,000	-	(413,000)	-100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	43	-	-	-	-	-	
Technical/Engineering Services	521104	18,324	10,763	-	-	-	-	
Other Professional Services	521108	-	6,026	9,765	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	248	(248)	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	4,002	99	24,730	-	-	-	
Equip/Furniture/Fixtures	531109	1,442	12,532	-	-	-	-	
Office Supplies	531116	0	3	-	-	-	-	
Postage & Freight	542108	32	240	165	-	-	-	
Property Tax	542109	-	4,619	-	-	-	-	
Recording/Filing Fees/Permits	542110	99	-	-	-	-	-	
Total Discretionary		24,191	34,034	34,661	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(363)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	275	1,545	1,482	-	-	-	
Total Non-Discretionary Other		(88)	1,545	1,482	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	486,728	-	2,236	-	-	-	
Buildings	552000	186,686	-	-	-	-	-	
Improvements Other than Bldgs	553000	1,279,343	1,473,696	1,103,643	413,000	100,000	(313,000)	
Total Non-Discret Capital Outlay Expenditures		1,952,757	1,473,696	1,105,879	413,000	100,000	(313,000)	-76%
Debt Service								
Issuance Costs	561006	1,783	-	-	-	-	-	
Total Debt Service		1,783	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	5,277	251,315	-	-	-	-	
Op Transfer Out-Intra	571200	970,828	269,420	946,151	-	-	-	
Total Transfers Out		976,105	520,735	946,151	-	-	-	0%
Total Expenditures		2,954,749	2,030,010	2,088,172	413,000	100,000	(313,000)	-76%
Net Revenues over/(under) Expenditures		(914,643)	(1,212,908)	(976,180)	-	(100,000)	(100,000)	

RIVERWALL IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	5,277	-	-	-	-	-	
Total Transfers In		5,277	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(4)	-	-	-	-	-	
Total Other Revenue		(4)	-	-	-	-	-	0%
Total Revenues		5,273	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1	-	-	-	-	-	
Total Transfers Out		1	-	-	-	-	-	0%
Total Expenditures		1	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		5,272	-	-	-	-	-	

GIS IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	24	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	170	-	-	-	-	-	
Total Other Revenue		194	-	-	-	-	-	0%
Total Revenues		194	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	21,883	-	-	-	-	-	
Total Transfers Out		21,883	-	-	-	-	-	0%
Total Expenditures		21,883	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(21,689)	-	-	-	-	-	

AQUATICS IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	293,678	68,000	75,000	80,000	103,000	23,000	
Total Transfers In		293,678	68,000	75,000	80,000	103,000	23,000	29%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,975	1,512	1,220	-	-	-	
Gain (Loss) on Sale of Invest	451002	9,866	-	35	-	-	-	
Sales Tax Refunds	471000	(257)	-	-	-	-	-	
Total Other Revenue		11,584	1,512	1,255	-	-	-	0%
Total Revenues		305,262	69,511	76,255	80,000	103,000	23,000	29%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	84,193	533	19,028	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	21,000	195	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	870	-	-	-	
F,F&E - Parts & Materials	533101	-	4,091	-	-	-	-	
Total Discretionary		84,193	25,624	20,093	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	290	-	-	-	-	-	
Total Non-Discretionary Other		290	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	10,533	125,266	-	-	-	-	
Improvements Other than Bldgs	553000	-	-	-	110,000	103,000	(7,000)	
Machinery & Equipment	554000	28,574	-	-	-	-	-	
Controlled assets	556000	-	-	215	-	-	-	
Total Non-Discret Capital Outlay Expenditures		39,107	125,266	215	110,000	103,000	(7,000)	-6%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	25,295	14,308	35,000	83,750	48,750	
Op Transfer Out-Intra	571200	293,678	68,000	75,000	80,000	103,000	23,000	
Total Transfers Out		293,678	93,295	89,308	115,000	186,750	71,750	62%
Total Expenditures		417,268	244,185	109,615	225,000	289,750	64,750	29%
Net Revenues over/(under) Expenditures		(112,006)	(174,673)	(33,360)	(145,000)	(186,750)	(41,750)	

TRAIL IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	239,493	11,425	3,711	815,000	673,094	(141,906)	
State Capital	422002	-	-	-	150,000	150,000	-	
Total Intergovernmental Grants		239,493	11,425	3,711	965,000	823,094	(141,906)	-15%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	20,671	17,740	35,747	-	-	-	
Operating Transfer In - Intra	483002	251,617	3,684	452,331	-	-	-	
Total Transfers In		272,288	21,423	488,078	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	220,073	76,000	50,000	200,000	400,000	200,000	
Premiums on Bonds Sold	485005	5,814	-	-	-	-	-	
Total Proceeds of LT Liabilities		225,887	76,000	50,000	200,000	400,000	200,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,131	1,916	1,602	-	-	-	
Gain (Loss) on Sale of Invest	451002	2,852	-	42	-	-	-	
Special Assessment Charges	471008	36,486	-	-	-	-	-	
Total Other Revenue		41,470	1,916	1,644	-	-	-	0%
Total Revenues		779,138	110,764	543,433	1,165,000	1,223,094	58,094	5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Maint Svcs - Infras	522110	11,152	108	8	-	-	-	
Appraisal / Record / Abstract	525100	-	285	-	-	-	-	
Books,Periodicals,&Subscrip	531103	-	-	151	-	-	-	
Office Supplies	531116	1	9	-	-	-	-	
Contribution-Other Agency	541106	750	-	-	-	-	-	
Postage & Freight	542108	139	670	28	-	-	-	
Total Discretionary		12,042	1,071	187	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(526)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(2,410)	4,453	1,507	-	-	-	
Total Non-Discretionary Other		(2,937)	4,453	1,507	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	11,684	40,125	-	-	-	-	
Improvements Other than Bldgs	553000	410,580	114,005	359,417	1,328,000	1,373,094	45,094	
Total Non-Discret Capital Outlay Expenditures		422,264	154,130	359,417	1,328,000	1,373,094	45,094	3%
Debt Service								
Issuance Costs	561006	803	-	-	-	-	-	
Total Debt Service		803	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	95,254	221,231	-	-	-	
Op Transfer Out-Intra	571200	251,617	3,684	452,331	-	-	-	
Total Transfers Out		251,617	98,937	673,562	-	-	-	0%
Total Expenditures		683,788	258,592	1,034,673	1,328,000	1,373,094	45,094	3%
Net Revenues over/(under) Expenditures		95,349	(147,828)	(491,241)	(163,000)	(150,000)	13,000	

URBAN RENEWAL

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	193	-	-	-	-	
Total Transfers In		-	193	-	-	-	-	0%
Proceeds of LT Liabilities								
Premiums on Bonds Sold	485005	-	49,467	-	-	-	-	
TIF GO Bond Proceeds	485008	-	7,993,313	-	-	-	-	
Total Proceeds of LT Liabilities		-	8,042,780	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,053	204	2,823	-	-	-	
Gain (Loss) on Sale of Invest	451002	241	-	13	-	-	-	
Total Other Revenue		1,294	204	2,836	-	-	-	0%
Total Revenues		1,294	8,043,177	2,836	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Grants	541105	-	-	1,692,632	-	-	-	
Contribution-Other Agency	541106	-	381,707	5,965,661	-	-	-	
Total Discretionary		-	381,707	7,658,293	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	996,354	-	-	-	-	
Op Transfer Out-Intra	571200	-	28,498	-	-	-	-	
Total Transfers Out		-	1,024,852	-	-	-	-	0%
Total Expenditures		-	1,406,559	7,658,293	-	-	-	0%
Net Revenues over/(under) Expenditures		1,294	6,636,618	(7,655,457)	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Intergovernmental Grants	420000	-	81,242	-	-	-	-	
Federal Operating	421001	97,675,539	66,333,843	74,734,431	-	-	-	
Federal Capital	421003	52,825,073	26,434,511	34,197,604	69,891,054	80,792,244	10,901,190	
State Operating	422001	4,981,182	1,788,027	4,780,793	-	-	-	
State Capital	422002	227,618	9,085,522	13,668,289	2,908,700	2,000,000	(908,700)	
Total Intergovernmental Grants		155,709,412	103,723,146	127,381,118	72,799,754	82,792,244	9,992,490	14%
Charges for Services								
Recording Fees	431002	198	-	-	-	-	-	
Admin Charges - External	431012	(174)	11,301	30	-	-	-	
Vending Sales	431301	863	659	-	-	-	-	
Sale of Recycleable	432002	230,273	13,932	-	-	-	-	
Total Charges for Services		231,160	25,893	30	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	7,111,272	11,942,261	36,280,543	3,631,337	3,992,324	360,986	
Operating Transfer In - Intra	483002	9,574,217	8,520,663	13,648,718	-	-	-	
Total Transfers In		16,685,489	20,462,923	49,929,261	3,631,337	3,992,324	360,986	10%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	4,773,342	1,595,119	554,474	1,045,448	10,570,000	9,524,552	
Premiums on Bonds Sold	485005	113,494	-	-	-	-	-	
Total Proceeds of LT Liabilities		4,886,836	1,595,119	554,474	1,045,448	10,570,000	9,524,552	911%
Other Revenue								
Interest/Div - Nonproprietary	451000	(119,479)	4,837	1,862	-	-	-	
Land Rental	461000	-	12	12	-	-	-	
Contributions & Donations	471002	15,715	6,808	36	-	-	-	
Damage Recoveries	471004	16,250	-	-	-	-	-	
Other Miscellaneous Revenue	471005	141,909	(3,018)	177,797	-	-	-	
Settlement Reimbursement	481002	-	363,450	286,768	-	-	-	
Capital Contributions	481003	4,786,416	-	1,812,621	-	-	-	
Sale of Fixed Assets	482001	250,000	105	296,090	-	-	-	
Total Other Revenue		5,090,810	372,193	2,575,186	-	-	-	0%
Total Revenues		182,603,708	126,179,274	180,440,069	77,476,539	97,354,567	19,878,028	26%
Expenditures								
Personal Services								
Regular Employees	511100	451,546	806,175	848,028	670,593	797,431	126,838	
Temporary/Seasonal Emplyees	511200	-	-	-	-	51,418	51,418	
Overtime	511300	544,120	18,704	16,004	48,406	3,432	(44,974)	
Other / Special Pays	511400	12,015	8,773	1,423	635	2,520	1,885	
Leave Accrual	511500	7,727	7,334	(13,943)	-	-	-	
Group Insurance	512100	59,148	142,982	139,357	174,140	175,219	1,079	
Social Security Contributions	512200	30,320	55,045	45,426	55,053	65,390	10,337	
Retirement Contribution	512300	27,732	59,176	53,252	66,711	76,333	9,622	
Workers' Compensation	512500	2,434	7,046	25,232	14,604	57,257	42,653	
Other Employee Benefits	512600	(28,687)	17,606	12,452	260	260	-	
Total Personal Services		1,106,356	1,122,842	1,127,231	1,030,402	1,229,260	198,858	19%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	2,804	3,261	14,233	-	-	-	
Architectural Services	521101	2,638,948	1,574,052	1,492,777	-	-	-	
Auditing / Accounting	521102	202,625	-	-	-	-	-	
Consulting Services	521103	(31,976)	(55,240)	258,688	-	-	-	
Technical/Engineering Services	521104	5,949,150	3,212,336	3,018,824	-	-	-	
Contract Labor	521105	1,614,941	(1,045,737)	30,569	-	-	-	
Health Services	521106	123	260	236	-	-	-	
Legal Services	521107	4,948	848	-	-	-	-	
Other Professional Services	521108	8,073,451	15,992,167	8,568,686	995,163	19,024,000	18,028,837	
Security Services	521110	1,873	(6,672)	377	-	-	-	
Management Services	521111	839,397	-	(61,986)	-	-	-	
Computer Hardware	522100	379	-	113,595	-	-	-	
Computer Software	522101	(3,148)	-	-	-	-	-	
IT Services - External	522102	705	-	-	-	-	-	
Radio Maintenance	522103	26,015	1,188	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	24,463,256	11,134,264	6,319,148	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	(259,221)	(18,229)	20,603	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	18,416	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	1,623,035	343,894	5,423	-	-	-	
Landfill Fees	523102	891	17,736	950	-	-	-	
Refuse Collection/Fees	523104	1,639	363	190	-	-	-	
Telephone	523107	7,162	6,177	6,101	-	-	-	
Water	523108	4,258	2,151	3,799	-	-	-	
Rental of Equip & Vehicles	524101	162,354	134,368	44	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Appraisal / Record / Abstract	525100	20,328	18,262	17,027	-	-	-	
Printing, Binding, & Duplicate	525102	14,772	100,967	150,686	-	-	-	
Other Insurance	525105	6,099	102,780	31,112	-	-	-	
Ammunition, Targets, & Firearm	531100	36,524	-	-	-	-	-	
Awards & Recognition	531102	-	187	280	-	-	-	
Books,Periodicals,&Subscrip	531103	-	-	2,161,100	-	-	-	
Chemical Supplies	531104	7,400	317	-	-	-	-	
Cleaning/Janitorial Supplies	531105	154	(164)	2,621	-	-	-	
Computer Supplies	531106	11,220	-	83,904	-	-	-	
Concession Supplies	531107	1,389	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	554,441	349,636	2,133,872	-	-	-	
Photography Supplies	531110	353	14	-	-	-	-	
Landscaping Materials	531112	-	(67)	102	-	-	-	
Miscellaneous Supplies	531114	(31,448)	64	1,222	-	-	-	
Musical Instruments	531115	1,991	-	-	-	-	-	
Office Supplies	531116	5,756	3,692	1,311	-	-	-	
Paint Supplies	531117	902	10	-	-	-	-	
Program Supplies	531118	4,156	8,894	3,700	-	-	-	
Shop Supplies	531119	8,416	(1,978)	4,027	-	-	-	
Sign & Signal Supplies	531120	57,138	(9,387)	1,621	-	-	-	
Street/Sewer Mat & Supplies	531121	-	67,450	85	-	-	-	
Uniforms	531123	28,093	6,422	2,765	-	-	-	
Personal Protective Gear	531124	23,870	592	(1,348)	-	-	-	
LP Gas	532103	901	987	-	-	-	-	
Oil	532104	-	(80)	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	26,475	591	271	-	3,489,150	3,489,150	
F,F&E - Parts & Materials	533101	5,072	30,331	34	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	-	22,582	271	-	-	-	
Tires & Tubes	533103	-	(1,343)	-	-	-	-	
HAP, Occupied Units	541100	-	-	9,826	-	16,027,812	16,027,812	
Grants	541105	62,875,027	34,907,344	18,347,553	-	-	-	
Contribution-Other Agency	541106	228,215	35,204	-	-	-	-	
Operating Subsidy	541107	88,678	-	-	-	-	-	
Cost of Conferences / Training	542102	2,030	5,397	6,014	-	-	-	
Dues & Memberships	542103	-	-	13	-	-	-	
Entertainment Expense	542104	-	5,873	24	-	-	-	
Licensing Fees	542106	30	-	-	-	-	-	
Miscellaneous Costs	542107	77	-	350	-	-	-	
Postage & Freight	542108	3,323	2,445	3,997	-	-	-	
Property Tax	542109	17,726	17,758	17,746	-	-	-	
Recording/Filing Fees/Permits	542110	1,336	3,290	7,813	-	-	-	
Travel	542111	3,917	3,184	2,603	-	-	-	
Right of Way / Easement Acq	542112	-	-	385,167	-	-	-	
Total Discretionary		109,327,972	66,996,857	43,168,027	995,163	38,540,962	37,545,799	3773%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	215,638	325,581	150,715	144,794	63,700	(81,094)	
Rental of Land & Bldgs	524100	1,495,315	1,351,939	664,199	-	48,000	48,000	
City Rental Charges - Fleet	524102	-	175	115	-	-	-	
Total Non-Discretionary - Fleet & Facilities		1,710,954	1,677,695	815,029	144,794	111,700	(33,094)	-23%
Non-Discretionary Other								
City Accounting Services	521113	18,160	99,054	73,968	105,000	107,100	2,100	
Admin Charges - Cty Mgr depts	521114	751	2,846	3,652	-	109,595	109,595	
Electricity	523100	245,590	204,893	129,257	123,800	26,800	(97,000)	
Natural Gas	523103	47,386	44,132	32,410	-	-	-	
Liability Insurance	525104	-	333	-	-	-	-	
Property Insurance	525107	8,080	45,468	84,840	-	-	-	
Diesel Fuel	532100	-	(870)	-	-	-	-	
Gasoline	532101	-	1,475	305	-	-	-	
Total Non-Discretionary Other		319,967	397,330	324,432	228,800	243,495	14,695	6%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	65,012,359	20,312,047	11,458,181	-	-	-	
Buildings	552000	1,357,440	27,267,230	65,147,690	22,130,500	7,279,150	(14,851,350)	
Improvements Other than Bldgs	553000	1,825,413	6,168,082	10,316,772	57,551,880	45,600,000	(11,951,880)	
Machinery & Equipment	554000	132,158	175,000	389,585	-	6,500,000	6,500,000	
Controlled assets	556000	3,605	1,474	1,200	-	-	-	
Total Non-Discret Capital Outlay Expenditures		68,330,977	53,923,832	87,313,428	79,682,380	59,379,150	(20,303,230)	-25%
Debt Service								
Interest - Other Debt	561003	81,250	-	(103,065)	-	-	-	
Issuance Costs	561006	20,260	-	-	-	-	-	
Total Debt Service		101,510	-	(103,065)	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,895,025	803,295	3,671,479	-	250,000	250,000	
Op Transfer Out-Intra	571200	9,574,217	8,520,663	13,648,718	-	-	-	
Total Transfers Out		11,469,242	9,323,958	17,320,197	-	250,000	250,000	100%
Total Expenditures		192,366,976	133,442,515	149,965,279	82,081,539	99,754,567	17,673,028	22%
Net Revenues over/(under) Expenditures		(9,763,269)	(7,263,241)	30,474,790	(4,605,000)	(2,400,000)	2,205,000	

GROWTH REINVESTMENT INITIATIVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Capital	422002	-	-	-	-	8,085,000	8,085,000	
Total Intergovernmental Grants		-	-	-	-	8,085,000	8,085,000	100%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	-	-	2,166,725	2,166,725	
Total Transfers In		-	-	-	-	2,166,725	2,166,725	100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	10,251,725	10,251,725	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	10,251,725	10,251,725	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	10,251,725	10,251,725	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		-	-	-	-	10,251,725	10,251,725	100%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

FMIS IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	-	9,588	9,588	-	-	-	
Total Charges for Services		-	9,588	9,588	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	5,045	60,393	200,000	-	-	-	
Total Transfers In		5,045	60,393	200,000	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	939	1,071	977	-	-	-	
Penalties	451001	(20)	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	5,477	-	28	-	-	-	
Total Other Revenue		6,396	1,071	1,005	-	-	-	0%
Total Revenues		11,442	71,052	210,593	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Computer Software	522101	54,233	-	-	-	-	-	
Computer Supplies	531106	36,770	8,089	-	-	-	-	
Total Discretionary		91,003	8,089	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	14,633	-	-	-	
Total Transfers Out		-	-	14,633	-	-	-	0%
Total Expenditures		91,003	8,089	14,633	-	-	-	0%
Net Revenues over/(under) Expenditures		(79,561)	62,962	195,960	-	-	-	

MISCELLANEOUS IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
State Operating	422001	2,100,000	-	-	-	-	-	
State Capital	422002	219,278	3,110,722	-	-	-	-	
Local Govt Grants	423000	(1,124)	-	-	-	-	-	
Total Intergovernmental Grants		2,318,154	3,110,722	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	3,811,723	110,342	1,450,026	-	-	-	
Operating Transfer In - Intra	483002	780,551	114	1,393	-	-	-	
Total Transfers In		4,592,274	110,456	1,451,419	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	1,465,841	300,000	-	-	-	-	
Premiums on Bonds Sold	485005	38,763	-	-	-	-	-	
Total Proceeds of LT Liabilities		1,504,603	300,000	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	3,121	5,179	(782)	-	-	-	
Penalties	451001	20	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	16,173	-	(13)	-	-	-	
Contributions & Donations	471002	400,000	111,203	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	4,359	-	-	-	
Sale of Fixed Assets	482001	800,550	-	-	-	-	-	
Total Other Revenue		1,219,863	116,382	3,564	-	-	-	0%
Total Revenues		9,634,895	3,637,560	1,454,984	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	250	-	-	-	
Consulting Services	521103	227,881	-	-	-	-	-	
Technical/Engineering Services	521104	-	-	12,411	-	-	-	
Other Professional Services	521108	500	22,450	41,762	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	-	-	2,351	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	5,415	-	-	-	-	-	
Other Insurance	525105	415	-	-	-	-	-	
Books,Periodicals,&Subscrip	531103	-	-	90	-	-	-	
Equip/Furniture/Fixtures	531109	114	-	12,174	-	-	-	
Office Supplies	531116	-	-	9	-	-	-	
Sign & Signal Supplies	531120	977	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	40	-	500	-	-	-	
Contribution-Other Agency	541106	-	110,000	-	-	-	-	
Postage & Freight	542108	95	-	-	-	-	-	
Property Tax	542109	-	342	-	-	-	-	
Total Discretionary		235,437	132,792	69,548	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	34,050	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	34,050	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(1,468)	-	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(3,336)	-	-	-	-	-	
Total Non-Discretionary Other		(4,804)	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	52,505	-	11,564	-	-	-	
Buildings	552000	1,263,698	7,852,923	626,410	-	-	-	
Improvements Other than Bldgs	553000	462,630	21,185	102,326	-	-	-	
Controlled assets	556000	20,856	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		1,799,689	7,874,108	740,300	-	-	-	0%
Debt Service								
Interest - Other Debt	561003	48,614	-	-	-	-	-	
Issuance Costs	561006	5,350	-	-	-	-	-	
Total Debt Service		53,964	-	-	-	-	-	0%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Transfers Out								
Operating Transfer Out-Inter	571100	738,398	85,973	1,371,669	-	-	-	
Op Transfer Out-Intra	571200	784,526	105,114	674,893	-	-	-	
Total Transfers Out		1,522,924	191,087	2,046,563	-	-	-	0%
Total Expenditures		3,607,209	8,197,987	2,890,460	-	-	-	0%
Net Revenues over/(under) Expenditures		6,027,686	(4,560,426)	(1,435,477)	-	-	-	

INFORMATION TECHNOLOGY IMPR

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	668,019	1,092,489	-	-	-	
Local Govt Grants	423000	-	1,717,926	2,231,844	-	-	-	
Total Intergovernmental Grants		-	2,385,945	3,324,333	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	190,228	100,000	6,589	-	-	-	
Total Transfers In		190,228	100,000	6,589	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	3,341,133	417,000	-	150,000	150,000	-	
Premiums on Bonds Sold	485005	90,188	-	-	-	-	-	
Total Proceeds of LT Liabilities		3,431,321	417,000	-	150,000	150,000	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	6,233	(1,208)	(6,362)	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,558	-	(59)	-	-	-	
Total Other Revenue		7,791	(1,208)	(6,421)	-	-	-	0%
Total Revenues		3,629,341	2,901,737	3,324,501	150,000	150,000	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	-	63,797	71,470	-	-	-	
Leave Accrual	511500	-	4,260	3,143	-	-	-	
Group Insurance	512100	-	10,239	15,971	-	-	-	
Social Security Contributions	512200	-	4,614	5,358	-	-	-	
Retirement Contribution	512300	-	4,931	6,188	-	-	-	
Workers' Compensation	512500	-	6	385	-	-	-	
Other Employee Benefits	512600	-	(3,822)	(3,093)	-	-	-	
Total Personal Services		-	84,025	99,422	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	1,259	40,870	-	-	-	
Computer Software	522101	27,187	-	-	-	-	-	
IT Services - External	522102	-	-	225,912	-	-	-	
Telephone	523107	311	-	-	-	-	-	
Other Insurance	525105	415	-	-	-	-	-	
Computer Supplies	531106	-	35	48,980	-	-	-	
Equip/Furniture/Fixtures	531109	8,113	-	191,100	-	150,000	150,000	
Office Supplies	531116	-	300	-	-	-	-	
Total Discretionary		36,027	1,594	506,862	-	150,000	150,000	100%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	1,618	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	-	1,618	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(314)	(13)	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	(407)	-	-	-	-	-	
Total Non-Discretionary Other		(721)	(13)	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	104,970	-	-	-	-	
Improvements Other than Bldgs	553000	1,272,331	5,779,135	3,381,731	575,000	-	(575,000)	
Machinery & Equipment	554000	760,085	423,655	1,181,149	-	-	-	
Controlled assets	556000	42,439	(857)	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		2,074,854	6,306,902	4,562,880	575,000	-	(575,000)	-100%
Debt Service								
Issuance Costs	561006	12,448	-	-	-	-	-	
Total Debt Service		12,448	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,053,079	-	-	-	-	-	
Op Transfer Out-Intra	571200	190,228	100,000	6,589	-	-	-	
Total Transfers Out		1,243,307	100,000	6,589	-	-	-	0%
Total Expenditures		3,365,915	6,492,508	5,177,371	575,000	150,000	(425,000)	-74%
Net Revenues over/(under) Expenditures		263,426	(3,590,771)	(1,852,871)	(425,000)	-	425,000	

BUILDING DEMOLITION IMPR

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Property Assessments	431008	-	-	154,488	-	-	-	
Total Charges for Services		-	-	154,488	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	125,000	125,000	185,048	125,000	75,000	(50,000)	
Operating Transfer In - Intra	483002	4,973	-	-	-	-	-	
Total Transfers In		129,973	125,000	185,048	125,000	75,000	(50,000)	-40%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	270	-	-	-	-	-	
Penalties	451001	697	-	-	-	-	-	
Special Assessment Charges	471008	1,500	-	-	-	-	-	
Total Other Revenue		2,467	-	-	-	-	-	0%
Total Revenues		132,440	125,000	339,536	125,000	75,000	(50,000)	-40%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	135	92	-	-	-	-	
Other Professional Services	521108	251,237	162,434	57,395	125,000	-	(125,000)	
Management Services	521111	-	60,048	-	-	-	-	
Personal Protective Gear	531124	126	-	-	-	-	-	
Property Tax	542109	448	-	-	-	-	-	
Total Discretionary		251,945	222,575	57,395	125,000	-	(125,000)	-100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	75,000	75,000	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	75,000	75,000	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	4,973	-	-	-	-	-	
Total Transfers Out		4,973	-	-	-	-	-	0%
Total Expenditures		256,918	222,575	57,395	125,000	75,000	(50,000)	-40%
Net Revenues over/(under) Expenditures		(124,478)	(97,575)	282,141	-	-	-	

CITY FACILITY IMPROVEMENTS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	4,148	20,000	-	-	-	
Operating Transfer In - Intra	483002	261,502	69,645	134,202	-	-	-	
Total Transfers In		261,502	73,793	154,202	-	-	-	0%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	293,365	300,000	-	-	500,000	500,000	
Premiums on Bonds Sold	485005	7,753	-	-	-	-	-	
Total Proceeds of LT Liabilities		301,117	300,000	-	-	500,000	500,000	100%
Other Revenue								
Interest/Div - Nonproprietary	451000	(51)	(33)	(249)	-	-	-	
Total Other Revenue		(51)	(33)	(249)	-	-	-	0%
Total Revenues		562,568	373,760	153,953	-	500,000	500,000	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	4,760	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	14,310	3,500	-	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	10,639	23,270	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	-	2,140	-	-	-	
Total Discretionary		14,310	18,899	25,410	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	-	-	-	68,250	92,138	23,888	
Total Non-Discretionary - Fleet & Facilities		-	-	-	68,250	92,138	23,888	35%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Buildings	552000	-	254,072	11,800	-	407,863	407,863	
Machinery & Equipment	554000	114,658	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		114,658	254,072	11,800	-	407,863	407,863	100%
Debt Service								
Issuance Costs	561006	1,070	-	-	-	-	-	
Total Debt Service		1,070	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	261,502	69,645	134,202	-	-	-	
Total Transfers Out		261,502	69,645	134,202	-	-	-	0%
Total Expenditures		391,540	342,617	171,412	68,250	500,000	431,750	633%
Net Revenues over/(under) Expenditures		171,028	31,143	(17,459)	(68,250)	-	68,250	

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.

Budget Summary

FY 2015 debt service fund expenditures decreased $1.5M to $22.3M. Revenues decreased $177K to $21.8M.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	22,607,146	21,989,822	21,812,344	(177,478)	-0.8%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	-	-	-	-	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	-	-	-	-	
Capital Outlay	-	-	-	-	
Debt	21,049,747	21,089,479	19,923,685	(1,165,794)	
Transfers Out	3,340,049	2,708,436	2,369,484	(338,952)	
	24,389,796	23,797,915	22,293,169	(1,504,746)	-6.3%
Net	(1,782,650)	(1,808,094)	(480,825)	1,327,269	

In FY 2015, the debt service cost for general long-term debt is $19.9M. Property tax revenue generated from the debt service levy to fund these costs is $16.6M and the state's backfill for property tax is $355K. The remainder of the FY 2015 debt payments will be funded with tax increment financing or debt service fund reserves.

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.

Moody's Investors Services has rated the City Aaa for the 2013 general obligation bond issue due to the City's conservative budgeting practices, strong financial management, and rapid pay off of existing debt. This is the highest rating the City can obtain. The City has earned this rating since 1973 for general obligation bonds. Aaa is predicated on the City's strong financial management, a diverse and substantial economic and tax base, and a low debt burden with a rapid payout. 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 FYE 2011	Actual FYE 2012	Actual FYE 2013	Actual FYE 2014	Projected FYE 2015
Assessed Value	8,666,429,889	9,064,670,318	9,356,851,531	9,356,851,531	9,648,474,496
Multiplied by 5%					
Debt Limit	433,321,494	453,233,516	467,842,577	467,842,577	482,423,725
Less: Outstanding Debt					
Tax Supported	141,005,561	154,851,703	162,517,509	161,336,174	174,685,701
Non-tax Supported	136,039,439	177,633,297	179,172,491	169,698,826	183,394,299
Notes Payable	5,000,000	5,000,000			
Total	282,045,000	337,485,000	341,690,000	331,035,000	358,080,000
Reserve capacity	151,276,494	115,748,516	126,152,577	136,807,577	124,343,725
Percent of Reserve Capacity	34.9%	25.5%	27.0%	29.2%	25.8%
Note: Does not include capital leases					
Percent of debt applicable to limit	65.09%	74.46%	73.04%	70.76%	74.23%

Tax Supported Debt

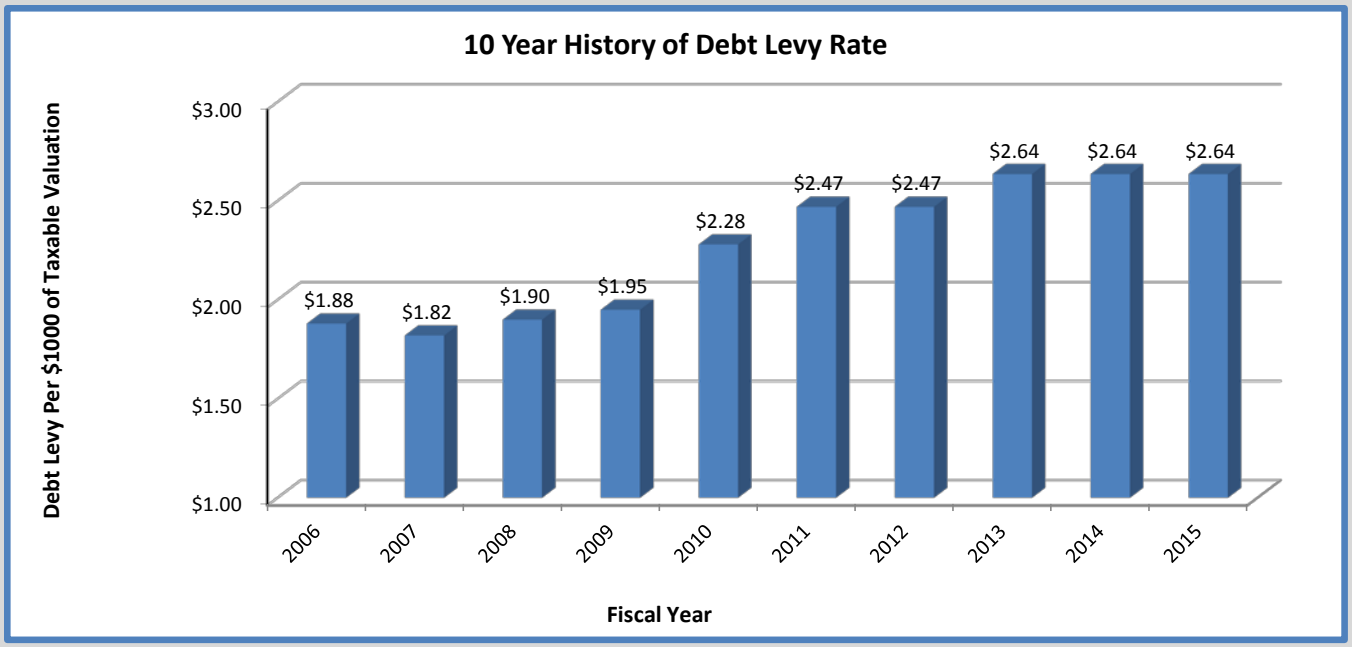
The FY 2015 budget includes the following tax supported debt:

- $41.83M General Obligation Bonds
  - $3.83M for annual City projects
  - $10M for flood projects not receiving federal/state reimbursements
  - $28M for parking ramp next to casino if gaming license issued
- $180K Tax Increment Funding Bonds

General obligation bonds and TIF bonds are budgeted by project in the appropriate capital improvement project fund.

Debt Service Levy

The debt levy property tax rate will remain unchanged at $2.63605/$1000 of taxable valuation. A history of the debt service levy rate per $1000 of taxable valuation is detailed below.



FY 2015 tax supported principal and interest debt payments will be funded with property tax revenue, tax increment financing, and debt service fund reserves.

Maintaining the same debt service tax levy continues to add pressure on the City's ability to issue debt in the future. The City will be able to relieve some of the pressure on the debt service levy in FY 2015 by using fund balance reserves from the debt service fund, but in FY 2016 the entire debt payment will require the full use of the debt levy, as the fund balance reserves will be depleted.

The City can lessen the amount of debt it will need to issue in the future if other types of revenue sources can be identified such as remaining flood LOST funds or other state program funding for flood projects. These options will be reviewed prior to any issuance of new debt. The FY 2015 debt issuance does not impact the debt service levy and therefore can be adjusted prior to finalizing issuance of any future debt.

DEBT SERVICE FUND

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	13,361,864	14,024,017	15,608,962	16,064,865	16,569,147	504,282	
Property Tax Levy - Delinquent	401101	38,767	14,816	12,648	-	-	-	
Property Tax Backfill	401107	-	-	-	-	354,710	354,710	
Total Taxes		13,400,631	14,038,833	15,621,610	16,064,865	16,923,857	858,992	5%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	4,820,456	5,656,791	3,811,142	4,891,378	4,075,297	(816,082)	
Operating Transfer In - Intra	483002	13,187,709	13,452,591	2,365,616	678,573	480,825	(197,748)	
Total Transfers In		18,008,165	19,109,383	6,176,758	5,569,951	4,556,122	(1,013,829)	-18%
Proceeds of LT Liabilities								
GO Bond Proceeds	485001	14,080,584	9,674,811	68,000	-	-	-	
Premiums on Bonds Sold	485005	701,308	1,253,681	344,247	-	-	-	
TIF GO Bond Proceeds	485008	-	586,687	7,000	-	-	-	
Total Proceeds of LT Liabilities		14,781,893	11,515,180	419,247	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	11,821	5,768	1,905	-	-	-	
Gain (Loss) on Sale of Invest	451002	158,454	-	-	-	-	-	
Build America interest abate	481004	438,849	424,674	387,626	355,006	332,365	(22,640)	
Total Other Revenue		609,124	430,442	389,531	355,006	332,365	(22,640)	-6%
Total Revenues		46,799,813	45,093,837	22,607,146	21,989,822	21,812,344	(177,478)	-1%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	27	-	-	-	-	
Contribution-Other Agency	541106	1,935,598	1,994,000	-	-	-	-	
Total Discretionary		1,935,598	1,994,027	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Bond Principal	561000	24,348,447	22,480,085	14,404,502	14,501,110	13,956,403	(544,707)	
Interest - Bonds	561002	5,845,349	6,236,889	6,398,386	6,588,369	5,967,282	(621,087)	
Fiscal Agent's Fees	561005	200	-	-	-	-	-	
Issuance Costs	561006	510,232	885,447	246,859	-	-	-	
Total Debt Service		30,704,228	29,602,421	21,049,747	21,089,479	19,923,685	(1,165,794)	-6%
Transfers Out								
Operating Transfer Out-Inter	571100	567,123	568,179	974,433	2,029,864	1,888,659	(141,205)	
Op Transfer Out-Intra	571200	13,187,709	13,452,591	2,365,616	678,573	480,825	(197,748)	
Total Transfers Out		13,754,832	14,020,771	3,340,049	2,708,436	2,369,484	(338,952)	-13%
Total Expenditures		46,394,658	45,617,219	24,389,796	23,797,915	22,293,169	(1,504,746)	-6%
Net Revenues over/(under) Expenditures		405,155	(523,382)	(1,782,650)	(1,808,094)	(480,825)	1,327,269	

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.

City of Cedar Rapids Special Revenue Funds

- Area Ambulance
- Community Development
- HOME
- Hotel Motel
- Leased Housing
- Flood Local Option Sales Tax
- Streets Local Option Sales Tax
- Growth Reinvestment Initiative
- Road Use Tax
- Special Revenue Other
  - Animal Control
  - Civil Rights
  - Fire
  - Cedar Rapids Public Library
  - Miscellaneous Other
  - Parks & Public Property
  - Police
  - Ice Arena
- Self-Supported Municipal Improvement District (SSMID)
- Tax Increment Financing (TIF)

FY 2015 special revenue fund expenditures increased $11M from FY 2014 to $60.8M. FY 2015 special revenue fund revenue increased $8.3M to $62M. The increases are mainly due to growth reinvestment initiative revenue and streets local option sales tax revenue.

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	66,891,931	53,704,869	61,986,524	8,281,656	15.4%
Expenditures					
Personal Services	1,640,427	1,857,558	1,690,526	(167,032)	
Discretionary	18,525,305	26,732,841	12,653,684	(14,079,157)	
Fleet & Facilities	97,026	143,673	183,724	40,051	
Non-Discretionary	281,758	330,879	330,433	(446)	
Capital Outlay	3,464,931	-	2,891,164	2,891,164	
Debt	24,068	19,512	14,683	(4,829)	
Transfers Out	46,010,412	20,637,962	43,047,123	22,409,160	
	70,043,926	49,722,426	60,811,337	11,088,911	22.3%
Net	(3,151,995)	3,982,443	1,175,187	(2,807,256)	

Summary of FTEs				
FY 2014 Adjusted	**Non-Flood FY 2015 Budget**	**Flood FY 2015 Budget**	**Total FY 2015 Budget**	**Change From FY 2014**
26.50	21.50	3.00	24.50	(2.00)

The FY 2015 FTE count decreased by 2 FTEs to 24.50 FTEs due to the family self sufficiency program loosing federal funding.

Flood Local Option Sales Tax Special Revenue Fund

FY 2014 was the last fiscal year the City collected flood local option sales tax revenue. In FY 2015, $2.25M is budgeted for uses relating to matching funds for federal flood dollars to assist with flood recovery or flood protection, $940K to fund flood insurance expenses, and $399K is budgeted for property tax relief. These expenses will be funded from remaining flood local option sales tax funds.

Hotel Motel Tax Special Revenue Fund

The City is budgeting $2.8M in FY 2015 for hotel motel tax revenue, which is an increase of $100K from FY 2014. Expenditures are budgeted at $3M which will result in a budget deficit of $259K. This deficit has been anticipated to occur in FY 2015 and is being funded with hotel motel revenue that exceeded budgeted revenue in previous years. Included in the expenditures are City debt payments (I.e. hotel, portion of the convention center, art museum, ice arena). In addition, the City will be funding at the same level as FY 2013 and FY 2014, the organizations that where approved funding during the 2013 application process. This is year 3 of 3 for these applicants.

Road Use Tax Special Revenue Fund

The City is budgeting $11.5M in FY 2015 for road use tax revenue. Of this amount, street capital improvement projects will receive $186K. $11.3M will be transferred to the City's general fund to pay for operating costs relating to the Public Works Department.

SSMID Special Revenue Fund

The City created a SSMID district for the medical district and FY 2015 will be the third year property taxes will be collected for the medical district SSMID. The FY 2015 budgeted medical district property tax revenue is $231K and budgeted downtown SSMID property tax revenue is $274K.

Tax Increment Financing Special Revenue Fund

The City is budgeting $13.9M in property tax revenue in TIF districts for FY 2015 which represents a $2.7M increase from FY 2014. The increase in revenue is needed to fund TIF obligations in FY 2015. The central urban renewal TIF district, which was impacted by the 2008 flood, has regained taxable valuations greater than pre-flood taxable valuation levels for the first time since 2010.

Below is a chart that shows the four year change in taxable valuation for the central urban renewal TIF district.

FY 2015	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
$68,176,039	$39,529,689	$26,592,447	$23,752,846	$29,383,285	$54,646,937

Streets Local Option Sales Tax Special Revenue Fund

In November 2013, the citizens of Cedar Rapids voted to allow a 1% local option sales tax to fund streets for a ten year period from July 1, 2014 thru June 30, 2024. It is estimated the City will generate $200M over the ten year period. The City will begin receiving this revenue beginning in the fall of calendar 2014. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate.

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 $500M flood protection plan. Flood protection can be flood walls, berms, or mitigation programs that lessen the impact of future floods. The revenue will be received to this special revenue fund and transferred to fund projects/expenses as appropriate.

Other Special Revenue Funds

Other special revenue funds were adjusted based on projections of actual revenue and expenditures for FY 2015.

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	481,007	500,047	781,189	770,311	505,481	(264,830)	
Property Tax Levy - Delinquent	401101	4,663	830	185	-	-	-	
TIF Prop Tax Levy - Current	401102	6,630,092	3,246,744	8,166,934	11,197,684	13,909,638	2,711,954	
TIF Prop Tax Levy - Deliquent	401103	35,787	13,439	5,028	-	-	-	
Other Taxes	401104	22,279,408	20,894,474	20,834,984	19,700,000	25,290,000	5,590,000	
Property Tax Backfill	401107	-	-	-	-	26,604	26,604	
Total Taxes		29,430,958	24,655,534	29,788,320	31,667,995	39,731,723	8,063,728	25%
Licenses & Permits								
Other Licenses	411013	13,700	49,830	7,700	25,000	25,000	-	
Total Licenses & Permits		13,700	49,830	7,700	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	10,643,243	9,186,616	8,631,352	8,200,993	8,553,141	352,148	
Federal Capital	421003	-	77,110	16,768	-	-	-	
Sec 8 Fraud Recovery	421005	37,254	32,697	132,974	-	-	-	
State Operating	422001	104,336	127,649	202,205	209,395	167,000	(42,395)	
Road Use Tax	422102	11,562,027	12,000,526	12,194,470	11,556,000	11,506,000	(50,000)	
Local Govt Grants	423000	2,103	-	-	-	5,000	5,000	
Total Intergovernmental Grants		22,348,963	21,424,599	21,177,769	19,966,388	20,231,141	264,753	1%
Charges for Services								
Recording Fees	431002	(801)	-	-	-	-	-	
Admin charges - City Mgr Depts	431007	2,444	-	-	85,506	109,595	24,089	
Other Charges for Services	431010	28,132	76,672	84,185	1,100	-	(1,100)	
Admin Charges - External	431012	58,365	22,090	7,231	8,000	5,000	(3,000)	
Special Police Services	431101	5,200	550	5,950	-	-	-	
Special Fire Services	431102	5,256	4,933	12,388	-	5,000	5,000	
Admission Fees	431305	2,420	-	-	-	-	-	
Animal Control & Shelter Fees	431401	1,140	500	-	-	-	-	
Total Charges for Services		102,157	104,744	109,754	94,606	119,595	24,989	26%
Fines & Forfeits								
Other Fines & Forfeits	441002	3,100	4,150	6,250	-	-	-	
Total Fines & Forfeits		3,100	4,150	6,250	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	209,609	1,687,025	492,022	1,159,182	1,100,055	(59,127)	
Operating Transfer In - Intra	483002	13,492,665	1,338,965	13,146,293	5,000	-	(5,000)	
Total Transfers In		13,702,274	3,025,990	13,638,315	1,164,182	1,100,055	(64,127)	-6%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	85,943	11,074	44,732	1,110	1,210	100	
Gain (Loss) on Sale of Invest	451002	1,127,741	-	375	-	-	-	
Land Rental	461000	26,588	32,686	38,550	26,588	38,550	11,963	
Building Rental	461001	-	152,901	-	-	-	-	
Other Rental	461002	270,000	300,000	300,000	300,000	300,000	-	
Contributions & Donations	471002	154,443	183,680	1,503,712	136,000	110,000	(26,000)	
Sale of Inventory	471003	2,051	10,055	4,425	-	-	-	
Damage Recoveries	471004	7,625	-	-	-	-	-	
Other Miscellaneous Revenue	471005	212,340	301,663	165,287	323,000	329,250	6,250	
Insurance Premiums	471006	-	-	(3,404)	-	-	-	
Interest / Div - Proprietary	481000	1,999	-	22	-	-	-	
Settlement Reimbursement	481002	-	6,200	-	-	-	-	
Sale of Fixed Assets	482001	962,192	1,100,595	110,125	-	-	-	
Total Other Revenue		2,850,921	2,098,855	2,163,823	786,698	779,010	(7,688)	-1%
Total Revenues		68,452,073	51,363,702	66,891,931	53,704,869	61,986,524	8,281,656	15%
Expenditures								
Personal Services								
Regular Employees	511100	957,889	951,770	952,714	1,229,395	1,138,049	(91,346)	
Temporary/Seasonal Emplyees	511200	90	-	2,963	15,116	-	(15,116)	
Overtime	511300	10,223	7,597	50,331	3,600	3,600	-	
Other / Special Pays	511400	23,079	9,308	16,055	8,170	12,200	4,030	
Leave Accrual	511500	(2,313)	(7,512)	(15,571)	-	-	-	
Group Insurance	512100	278,057	280,296	276,325	320,361	287,547	(32,814)	
Social Security Contributions	512200	81,244	80,817	85,090	96,106	88,270	(7,836)	
Retirement Contribution	512300	76,228	88,757	98,697	116,458	103,038	(13,420)	
Unemployment Compensation	512400	3,000	-	-	-	-	-	
Workers' Compensation	512500	21,403	38,560	158,721	67,887	57,413	(10,474)	
Other Employee Benefits	512600	4,918	10,783	15,102	465	409	(56)	
Total Personal Services		1,453,818	1,460,377	1,640,427	1,857,558	1,690,526	(167,032)	-9%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	5,478	39,522	25,889	1,530	6,777	5,247	
Auditing / Accounting	521102	3,680	-	-	4,000	4,000	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Consulting Services	521103	715	1,704	92,225	-	-	-	
Technical/Engineering Services	521104	50,643	495	1,634	1,940	1,940	-	
Contract Labor	521105	55,435	31,422	18,000	36,333	24,289	(12,044)	
Health Services	521106	5,469	4,596	7,732	700	700	-	
Legal Services	521107	26,025	6,680	31,957	6,350	6,350	-	
Other Professional Services	521108	241,067	91,586	439,789	58,900	247,990	189,090	
Security Services	521110	445	-	-	-	-	-	
Computer Software	522101	19,439	12,392	9,711	19,000	14,000	(5,000)	
IT Services - External	522102	3,037	8,411	31,033	350	-	(350)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	739,897	291,636	218	1,500	671,550	670,050	
Ext Repair & Maint Svcs - FF&E	522105	13,008	1,659	5,316	550	50	(500)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	58	(525)	24,167	-	50	50	
Ext Rpr & Maint Svcs - Infras	522110	-	-	1,209,013	-	-	-	
Fiber Optic Network	523101	-	53	-	2,500	-	(2,500)	
Landfill Fees	523102	-	473	1,553	-	-	-	
Refuse Collection/Fees	523104	27	5,077	-	-	-	-	
Sewer Services	523105	-	9	-	-	-	-	
Telephone	523107	14,858	14,200	12,074	6,800	3,800	(3,000)	
Water	523108	258	59	-	-	-	-	
Rental of Equip & Vehicles	524101	5,865	2,137	5,616	-	-	-	
Appraisal / Record / Abstract	525100	4,240	14,054	6,705	-	-	-	
Printing, Binding, & Duplicate	525102	27,312	13,051	22,519	33,200	18,700	(14,500)	
Other Insurance	525105	-	-	571	-	-	-	
Animal Supplies	531101	16,988	7,339	10,601	14,500	15,153	653	
Awards & Recognition	531102	294	-	294	-	-	-	
Books,Periodicals,&Subscrip	531103	345,522	374,235	268,869	481,328	107,200	(374,128)	
Chemical Supplies	531104	-	-	38	50	150	100	
Cleaning/Janitorial Supplies	531105	98	-	122	-	225	225	
Computer Supplies	531106	266	5,047	73	4,500	500	(4,000)	
Equip/Furniture/Fixtures	531109	87,445	42,391	37,762	588,700	443,825	(144,875)	
Landscaping Materials	531112	5,198	-	-	100	100	-	
Cost of Goods Sold	531113	1,716	-	-	-	-	-	
Miscellaneous Supplies	531114	(233)	845	455	30	30	-	
Office Supplies	531116	15,444	12,212	12,376	19,000	13,313	(5,687)	
Paint Supplies	531117	-	8	30	100	100	-	
Program Supplies	531118	25,528	46,668	33,682	47,500	40,000	(7,500)	
Shop Supplies	531119	1,032	3,330	1,639	400	400	-	
Sign & Signal Supplies	531120	-	-	184	100	100	-	
Uniforms	531123	2,360	3,709	2,700	-	500	500	
Personal Protective Gear	531124	4,037	3,613	20,854	-	200	200	
LP Gas	532103	26	-	46	-	-	-	
Bldg&Grds - Parts & Materials	533100	2,401	10,032	2,018	6,850	6,450	(400)	
F,F&E - Parts & Materials	533101	2,550	770	6,733	700	700	-	
Veh&Roll Stk-Parts & Materials	533102	228	-	-	-	-	-	
Tires & Tubes	533103	-	-	1,340	-	-	-	
HAP, Occupied Units	541100	5,222,181	5,021,850	5,629,822	4,600,000	4,900,000	300,000	
Grants	541105	24,655,798	1,629,168	1,129,868	1,066,922	924,136	(142,786)	
Contribution-Other Agency	541106	16,913,122	9,184,608	9,223,944	19,539,548	4,990,974	(14,548,574)	
Animals	542100	10,986	3,220	571	11,000	6,000	(5,000)	
Closure/PostClosure Ldfll Exp	542101	432	19	-	-	-	-	
Cost of Conferences / Training	542102	85,259	60,769	103,351	28,133	66,633	38,500	
Dues & Memberships	542103	4,371	3,224	7,336	3,000	4,000	1,000	
Entertainment Expense	542104	-	515	-	-	-	-	
Licensing Fees	542106	210	2,130	320	-	400	400	
Miscellaneous Costs	542107	44,632	27,595	13,803	52,277	50,000	(2,277)	
Postage & Freight	542108	77,108	61,300	60,932	79,500	69,500	(10,000)	
Property Tax	542109	7,140	7,194	7,116	7,500	7,500	-	
Recording/Filing Fees/Permits	542110	2,708	1,869	1,563	1,000	1,800	800	
Travel	542111	1,107	2,088	907	6,450	3,600	(2,850)	
Bad Debt Expense	542114	-	-	240	-	-	-	
Total Discretionary		48,752,909	17,054,437	18,525,305	26,732,841	12,653,684	(14,079,157)	-53%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	135	297	-	-	-	-	
City Fleet Services	522108	2,512	3,245	2,223	2,925	4,045	1,120	
Rental of Land & Bldgs	524100	206,140	160,703	92,153	138,300	177,231	38,931	
City Rental Charges - Fleet	524102	(848)	2,850	2,650	2,448	2,448	-	
Total Non-Discretionary - Fleet & Facilities		207,939	167,095	97,026	143,673	183,724	40,051	28%
Non-Discretionary Other								
City Accounting Services	521113	87,271	60,818	75,028	59,700	60,894	1,194	
Admin Charges - Cty Mgr depts	521114	450,867	137,584	168,923	257,530	257,530	-	
Electricity	523100	10,404	8,929	4,956	2,953	4,200	1,247	
Natural Gas	523103	659	1,679	1,696	-	1,700	1,700	
Liability Insurance	525104	31,190	27,499	27,499	3,729	4,230	501	
Property Insurance	525107	629	834	-	-	-	-	
Vehicle Insurance	525108	8,882	3,027	1,200	4,991	-	(4,991)	
Diesel Fuel	532100	105	95	228	-	-	-	
Gasoline	532101	1,768	2,086	2,228	1,976	1,879	(97)	
Total Non-Discretionary Other		591,776	242,551	281,758	330,879	330,433	(446)	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	1,800	1,567,498	3,282,551	-	-	-	
Improvements Other than Bldgs	553000	-	-	-	-	2,809,164	2,809,164	
Machinery & Equipment	554000	-	149,836	159,168	-	82,000	82,000	
Controlled assets	556000	19,690	80,061	23,212	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Non-Discret Capital Outlay Expenditures		21,490	1,797,394	3,464,931	-	2,891,164	2,891,164	100%
Debt Service								
Interest - Other Debt	561003	32,421	28,366	24,068	19,512	14,683	(4,829)	
Total Debt Service		32,421	28,366	24,068	19,512	14,683	(4,829)	-25%
Transfers Out								
Operating Transfer Out-Inter	571100	26,676,530	24,145,372	32,864,119	20,632,962	43,047,123	22,414,160	
Op Transfer Out-Intra	571200	13,492,665	1,338,965	13,146,293	5,000	-	(5,000)	
Total Transfers Out		40,169,194	25,484,337	46,010,412	20,637,962	43,047,123	22,409,160	109%
Total Expenditures		91,229,547	46,234,558	70,043,926	49,722,426	60,811,337	11,088,911	22%
Net Revenues over/(under) Expenditures		(22,777,474)	5,129,144	(3,151,995)	3,982,443	1,175,187	(2,807,256)	

ANIMAL CONTROL - SPEC REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Animal Control & Shelter Fees	431401	1,140	500	-	-	-	-	
Total Charges for Services		1,140	500	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	122	150	173	-	-	-	
Gain (Loss) on Sale of Invest	451002	313	-	1	-	-	-	
Contributions & Donations	471002	54,711	68,766	49,454	35,000	35,000	-	
Other Miscellaneous Revenue	471005	-	-	-	-	5,000	5,000	
Total Other Revenue		55,146	68,917	49,628	35,000	40,000	5,000	14%
Total Revenues		56,286	69,417	49,628	35,000	40,000	5,000	14%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	21,569	13,420	11,987	26,500	26,500	-	
Computer Software	522101	-	504	300	-	-	-	
IT Services - External	522102	240	-	492	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	325	-	-	-	-	
Rental of Equip & Vehicles	524101	-	66	-	-	-	-	
Animal Supplies	531101	13,790	5,412	8,636	8,500	8,500	-	
Awards & Recognition	531102	58	-	-	-	-	-	
Cleaning/Janitorial Supplies	531105	98	-	-	-	-	-	
Equip/Furniture/Fixtures	531109	9,985	5,640	99	-	5,000	5,000	
Miscellaneous Supplies	531114	-	188	-	-	-	-	
Office Supplies	531116	54	-	186	-	-	-	
Program Supplies	531118	227	117	66	-	-	-	
Shop Supplies	531119	318	66	527	-	-	-	
Uniforms	531123	2,318	-	-	-	-	-	
Personal Protective Gear	531124	-	-	145	-	-	-	
Bldg&Grds - Parts & Materials	533100	1,377	-	-	-	-	-	
F,F&E - Parts & Materials	533101	67	-	-	-	-	-	
Miscellaneous Costs	542107	40	-	-	-	-	-	
Total Discretionary		50,140	25,737	22,438	35,000	40,000	5,000	14%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	-	-	4,258	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	-	4,258	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	11,434	-	-	-	-	-	
Total Transfers Out		11,434	-	-	-	-	-	0%
Total Expenditures		61,574	25,737	26,696	35,000	40,000	5,000	14%
Net Revenues over/(under) Expenditures		(5,288)	43,679	22,932	-	-	-	

AREA AMBULANCE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	14	-	-	-	-	-	
Gain (Loss) on Sale of Invest	451002	548	-	-	-	-	-	
Total Other Revenue		562	-	-	-	-	-	0%
Total Revenues		562	-	-	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Contribution-Other Agency	541106	9,905	-	-	-	-	-	
Total Discretionary		9,905	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	(9,905)	-	-	-	-	-	
Op Transfer Out-Intra	571200	9,905	-	-	-	-	-	
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		9,905	-	-	-	-	-	0%
Net Revenues over/(under) Expenditures		(9,343)	-	-	-	-	-	

CIVIL RIGHTS - SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	45,845	130,633	(14,442)	35,000	35,000	-	
Local Govt Grants	423000	2,103	-	-	-	5,000	5,000	
Total Intergovernmental Grants		47,948	130,633	(14,442)	35,000	40,000	5,000	14%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	18,914	-	-	-	-	-	
Operating Transfer In - Intra	483002	-	10,000	2,775	5,000	-	(5,000)	
Total Transfers In		18,914	10,000	2,775	5,000	-	(5,000)	-100%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	147	64	(0)	-	-	-	
Gain (Loss) on Sale of Invest	451002	3,639	-	(0)	-	-	-	
Total Other Revenue		3,786	64	(0)	-	-	-	0%
Total Revenues		70,648	140,697	(11,668)	40,000	40,000	-	0%
Expenditures								
Personal Services								
Regular Employees	511100	-	-	8,535	-	-	-	
Social Security Contributions	512200	-	-	558	-	-	-	
Workers' Compensation	512500	-	-	31	-	-	-	
Other Employee Benefits	512600	-	-	(1,037)	-	-	-	
Total Personal Services		-	-	8,087	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	4,500	1,505	-	-	-	
Consulting Services	521103	-	-	27,000	-	-	-	
Legal Services	521107	-	1,485	-	-	-	-	
Other Professional Services	521108	-	-	525	-	-	-	
IT Services - External	522102	-	-	5,000	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	4,800	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	465	-	-	-	
Computer Supplies	531106	-	2,920	-	-	-	-	
Miscellaneous Supplies	531114	-	-	255	-	-	-	
Office Supplies	531116	14	-	-	-	-	-	
Program Supplies	531118	1,303	-	524	-	-	-	
Cost of Conferences / Training	542102	8,708	8,075	9,976	6,133	6,133	-	
Dues & Memberships	542103	-	348	25	-	-	-	
Postage & Freight	542108	-	19	6	-	-	-	
Total Discretionary		14,826	17,346	45,281	6,133	6,133	-	0%
Non-Discretionary - Fleet & Facilities								
Rental of Land & Bldgs	524100	36,550	32,617	29,067	33,867	33,867	-	
Total Non-Discretionary - Fleet & Facilities		36,550	32,617	29,067	33,867	33,867	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	-	10,000	2,775	5,000	-	(5,000)	
Total Transfers Out		-	10,000	2,775	5,000	-	(5,000)	-100%
Total Expenditures		51,375	59,964	85,210	45,000	40,000	(5,000)	-11%
Net Revenues over/(under) Expenditures		19,272	80,734	(96,878)	(5,000)	-	5,000	

COMMUNITY DEVELOPMENT

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	1,458,839	1,204,871	1,504,256	1,270,050	1,112,842	(157,208)	
Total Intergovernmental Grants		1,458,839	1,204,871	1,504,256	1,270,050	1,112,842	(157,208)	-12%
Charges for Services								
Admin charges - City Mgr Depts	431007	-	-	-	-	109,595	109,595	
Other Charges for Services	431010	11,724	350	425	1,100	-	(1,100)	
Admin Charges - External	431012	8,705	6,389	3,950	8,000	-	(8,000)	
Total Charges for Services		20,429	6,739	4,375	9,100	109,595	100,495	1104%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	1,654	-	-	-	-	
Operating Transfer In - Intra	483002	4,585	-	-	-	-	-	
Total Transfers In		4,585	1,654	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Other Miscellaneous Revenue	471005	62,230	31,976	72,777	50,000	50,000	-	
Total Other Revenue		62,230	31,976	72,777	50,000	50,000	-	0%
Total Revenues		1,546,082	1,245,241	1,581,408	1,329,150	1,272,437	(56,713)	-4%
Expenditures								
Personal Services								
Regular Employees	511100	255,511	249,562	317,836	360,866	384,035	23,169	
Overtime	511300	378	(313)	(1,786)	1,350	2,520	1,170	
Other / Special Pays	511400	1,968	667	16,972	2,123	4,237	2,114	
Leave Accrual	511500	(67)	(570)	(5,028)	-	-	-	
Group Insurance	512100	24,520	24,219	293,201	92,361	103,864	11,503	
Social Security Contributions	512200	6,836	6,973	88,264	27,872	29,896	2,024	
Retirement Contribution	512300	6,541	7,700	91,738	33,774	34,897	1,123	
Workers' Compensation	512500	2,031	3,384	79,525	19,955	18,864	(1,091)	
Other Employee Benefits	512600	250	774	10,468	133	138	5	
Total Personal Services		297,967	292,397	891,190	538,434	578,452	40,018	7%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	234	775	5,473	600	600	-	
Contract Labor	521105	6,282	2,740	-	-	-	-	
Health Services	521106	65	45	615	-	-	-	
Other Professional Services	521108	703	669	19,592	-	45,000	45,000	
Ext Repair & Maint Svcs - FF&E	522105	684	-	-	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	36	-	12	-	-	-	
Fiber Optic Network	523101	-	53	-	-	-	-	
Telephone	523107	1,737	1,931	1,771	2,000	2,000	-	
Rental of Equip & Vehicles	524101	-	2,029	269	-	-	-	
Printing, Binding, & Duplicate	525102	5,497	5,728	9,670	5,800	5,800	-	
Books,Periodicals,&Subscrip	531103	171	128	40	200	200	-	
Computer Supplies	531106	-	-	45	500	500	-	
Equip/Furniture/Fixtures	531109	75	-	-	500	500	-	
Miscellaneous Supplies	531114	-	-	73	-	-	-	
Office Supplies	531116	4,658	3,698	2,319	5,000	5,000	-	
Shop Supplies	531119	680	-	-	-	-	-	
Personal Protective Gear	531124	566	21	215	-	-	-	
Grants	541105	1,034,282	812,110	555,354	711,500	568,714	(142,786)	
Animals	542100	986	-	571	-	-	-	
Closure/PostClosure Ldfll Exp	542101	313	19	-	-	-	-	
Cost of Conferences / Training	542102	12,508	9,843	20,036	8,000	8,000	-	
Dues & Memberships	542103	3,091	1,358	3,113	2,000	2,000	-	
Licensing Fees	542106	210	255	320	-	-	-	
Postage & Freight	542108	2,940	7,306	3,412	3,000	3,000	-	
Recording/Filing Fees/Permits	542110	638	969	514	-	-	-	
Travel	542111	(198)	742	659	650	650	-	
Total Discretionary		1,076,156	850,420	624,073	739,750	641,964	(97,786)	-13%
Non-Discretionary - Fleet & Facilities								
City Fleet Services	522108	1,260	3,002	556	2,025	2,325	300	
Rental of Land & Bldgs	524100	33,028	37,026	32,103	32,217	32,682	466	
City Rental Charges - Fleet	524102	1,620	1,650	1,450	1,224	1,224	-	
Total Non-Discretionary - Fleet & Facilities		35,909	41,677	34,108	35,466	36,231	766	2%

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Non-Discretionary Other								
City Accounting Services	521113	28,833	14,014	22,901	14,500	14,790	290	
Electricity	523100	2,214	1,814	-	-	-	-	
Liability Insurance	525104	2,281	2,366	2,418	1,000	1,000	-	
Diesel Fuel	532100	105	-	-	-	-	-	
Gasoline	532101	627	319	858	-	-	-	
Total Non-Discretionary Other		34,059	18,513	26,177	15,500	15,790	290	2%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	133,432	-	-	-	-	-	
Op Transfer Out-Intra	571200	4,585	-	-	-	-	-	
Total Transfers Out		138,017	-	-	-	-	-	0%
Total Expenditures		1,582,109	1,203,008	1,575,547	1,329,150	1,272,437	(56,713)	-4%
Net Revenues over/(under) Expenditures		(36,026)	42,233	5,860	-	-	-	

FIRE - SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Other Licenses	411013	13,700	49,830	7,700	25,000	25,000	-	
Total Licenses & Permits		13,700	49,830	7,700	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	256,756	240,266	292,188	314,000	185,000	(129,000)	
State Operating	422001	14,010	-	-	-	-	-	
Total Intergovernmental Grants		270,766	240,266	292,188	314,000	185,000	(129,000)	-41%
Charges for Services								
Recording Fees	431002	(801)	-	-	-	-	-	
Admin Charges - External	431012	29,309	-	-	-	-	-	
Special Fire Services	431102	4,455	4,933	12,388	-	5,000	5,000	
Total Charges for Services		32,964	4,933	12,388	-	5,000	5,000	100%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	9,005	-	-	-	-	-	
Operating Transfer In - Intra	483002	26,239	-	-	-	-	-	
Total Transfers In		35,244	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	155	120	121	-	-	-	
Gain (Loss) on Sale of Invest	451002	618	-	3	-	-	-	
Contributions & Donations	471002	400	630	849	10,500	-	(10,500)	
Sale of Inventory	471003	209	-	-	-	-	-	
Other Miscellaneous Revenue	471005	1,738	72	-	-	-	-	
Total Other Revenue		3,120	822	973	10,500	-	(10,500)	-100%
Total Revenues		355,793	295,851	313,248	349,500	215,000	(134,500)	-38%
Expenditures								
Personal Services								
Regular Employees	511100	-	2,356	20	-	-	-	
Temporary/Seasonal Emplyees	511200	90	-	2,963	-	-	-	
Overtime	511300	-	6,993	49,221	-	-	-	
Social Security Contributions	512200	15	-	28	-	-	-	
Workers' Compensation	512500	3	0	0	-	-	-	
Other Employee Benefits	512600	-	104	(86)	-	-	-	
Total Personal Services		108	9,454	52,146	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	-	996	-	-	-	
Consulting Services	521103	715	(16)	-	-	-	-	
Other Professional Services	521108	-	30	-	-	-	-	
IT Services - External	522102	2,438	1,692	1,440	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	6,386	(156)	3,305	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	(525)	15,000	-	-	-	
Telephone	523107	6,765	7,586	6,680	-	-	-	
Rental of Equip & Vehicles	524101	-	42	615	-	-	-	
Printing, Binding, & Duplicate	525102	168	551	-	-	-	-	
Animal Supplies	531101	-	-	-	3,000	3,000	-	
Awards & Recognition	531102	360	-	-	-	-	-	
Books,Periodicals,&Subscrip	531103	406	311	324	-	-	-	
Cleaning/Janitorial Supplies	531105	-	-	37	-	-	-	
Computer Supplies	531106	266	2,127	28	-	-	-	
Equip/Furniture/Fixtures	531109	30,860	25,766	27,995	331,000	165,000	(166,000)	
Cost of Goods Sold	531113	1,716	-	-	-	-	-	
Miscellaneous Supplies	531114	(233)	341	127	-	-	-	
Office Supplies	531116	864	13	34	-	-	-	
Paint Supplies	531117	-	8	30	-	-	-	
Program Supplies	531118	3,070	19,163	5,012	17,500	20,000	2,500	
Shop Supplies	531119	8	3,070	434	-	-	-	
Sign & Signal Supplies	531120	-	-	38	-	-	-	
Uniforms	531123	42	3,709	2,700	-	500	500	
Personal Protective Gear	531124	3,412	3,452	20,355	-	-	-	
LP Gas	532103	26	-	46	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	-	1,437	-	-	-	
F,F&E - Parts & Materials	533101	399	770	6,705	-	-	-	
Veh&Roll Stk-Parts & Materials	533102	228	-	-	-	-	-	
Tires & Tubes	533103	-	-	1,340	-	-	-	
Cost of Conferences / Training	542102	48,380	29,119	65,038	-	40,000	40,000	
Dues & Memberships	542103	-	325	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Entertainment Expense	542104	-	515	-	-	-	-	
Miscellaneous Costs	542107	-	-	-	1,198	-	(1,198)	
Postage & Freight	542108	211	51	343	-	-	-	
Total Discretionary		106,487	97,946	160,060	352,698	228,500	(124,198)	-35%
Non-Discretionary - Fleet & Facilities								
City Fleet Services	522108	(9)	-	-	-	-	-	
Rental of Land & Bldgs	524100	29,200	29,200	11,975	-	-	-	
City Rental Charges - Fleet	524102	(4,403)	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		24,788	29,200	11,975	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(2,462)	(6)	-	-	-	-	
Diesel Fuel	532100	-	95	228	-	-	-	
Gasoline	532101	-	150	275	-	-	-	
Total Non-Discretionary Other		(2,462)	238	504	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	126,580	115,315	-	-	-	
Controlled assets	556000	-	12,303	18,954	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	138,883	134,269	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	83,583	-	72	-	-	-	
Op Transfer Out-Intra	571200	26,239	-	-	-	-	-	
Total Transfers Out		109,821	-	72	-	-	-	0%
Total Expenditures		238,743	275,722	359,025	352,698	228,500	(124,198)	-35%
Net Revenues over/(under) Expenditures		117,050	20,129	(45,777)	(3,198)	(13,500)	(10,302)	

GROWTH REINVESTMENT INITIATIVE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Other Taxes	401104	-	-	-	-	4,490,000	4,490,000	
Total Taxes		-	-	-	-	4,490,000	4,490,000	100%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	4,490,000	4,490,000	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	2,323,275	2,323,275	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	2,323,275	2,323,275	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	-	-	2,166,725	2,166,725	
Total Transfers Out		-	-	-	-	2,166,725	2,166,725	100%
Total Expenditures		-	-	-	-	4,490,000	4,490,000	100%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	1,068,706	434,316	352,423	416,172	412,478	(3,694)	
Total Intergovernmental Grants		1,068,706	434,316	352,423	416,172	412,478	(3,694)	-1%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	-	40	143	-	-	-	
Other Miscellaneous Revenue	471005	32,366	31,931	52,289	23,000	23,000	-	
Total Other Revenue		32,366	31,972	52,432	23,000	23,000	-	0%
Total Revenues		1,101,072	466,288	404,855	439,172	435,478	(3,694)	-1%
Expenditures								
Personal Services								
Regular Employees	511100	46,930	35,672	19,220	54,851	51,442	(3,409)	
Overtime	511300	9	(70)	(241)	205	720	515	
Other / Special Pays	511400	384	144	2,466	323	572	249	
Leave Accrual	511500	(292)	(161)	287	-	-	-	
Group Insurance	512100	4,845	3,818	5,748	14,039	14,015	(24)	
Social Security Contributions	512200	1,500	1,063	2,064	4,237	4,034	(203)	
Retirement Contribution	512300	1,362	1,175	2,303	5,134	4,709	(425)	
Workers' Compensation	512500	335	501	1,396	3,033	2,545	(488)	
Other Employee Benefits	512600	127	6	250	20	19	(1)	
Total Personal Services		55,200	42,148	33,492	81,842	78,056	(3,786)	-5%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	-	30	-	-	-	-	
Health Services	521106	12	7	63	-	-	-	
Printing, Binding, & Duplicate	525102	-	29	-	-	-	-	
Grants	541105	1,045,659	417,900	368,555	355,422	355,422	-	
Cost of Conferences / Training	542102	874	147	1,283	-	-	-	
Postage & Freight	542108	-	83	-	-	-	-	
Recording/Filing Fees/Permits	542110	1,045	638	336	1,000	1,000	-	
Travel	542111	794	626	345	800	800	-	
Total Discretionary		1,048,384	419,460	370,581	357,222	357,222	-	0%
Non-Discretionary - Fleet & Facilities								
City Rental Charges - Fleet	524102	-	(0)	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		-	(0)	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	95	54	404	-	-	-	
Liability Insurance	525104	383	205	153	108	200	92	
Gasoline	532101	-	6	92	-	-	-	
Total Non-Discretionary Other		478	265	649	108	200	92	85%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		1,104,062	461,873	404,722	439,172	435,478	(3,694)	-1%
Net Revenues over/(under) Expenditures		(2,990)	4,415	134	-	-	-	

HOTEL - MOTEL TAX

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Other Taxes	401104	2,724,770	2,756,086	2,895,232	2,700,000	2,800,000	100,000	
Total Taxes		2,724,770	2,756,086	2,895,232	2,700,000	2,800,000	100,000	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	100,000	-	8,434	-	-	-	
Operating Transfer In - Intra	483002	487,500	381,232	-	-	-	-	
Total Transfers In		587,500	381,232	8,434	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	22,039	19,546	2,683	-	-	-	
Gain (Loss) on Sale of Invest	451002	4,537	-	66	-	-	-	
Contributions & Donations	471002	-	-	39,851	-	-	-	
Damage Recoveries	471004	7,625	-	-	-	-	-	
Total Other Revenue		34,200	19,546	42,600	-	-	-	0%
Total Revenues		3,346,470	3,156,865	2,946,265	2,700,000	2,800,000	100,000	4%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	100	-	-	-	-	-	
Other Professional Services	521108	8,950	690	-	-	-	-	
Computer Software	522101	-	1,450	450	-	-	-	
Rental of Equip & Vehicles	524101	25	-	389	-	-	-	
Office Supplies	531116	-	-	53	-	-	-	
Program Supplies	531118	-	-	124	-	-	-	
F,F&E - Parts & Materials	533101	-	-	28	-	-	-	
Grants	541105	-	1,200	-	-	-	-	
Contribution-Other Agency	541106	1,911,611	1,974,050	1,991,245	1,713,282	1,713,282	-	
Cost of Conferences / Training	542102	519	-	664	-	-	-	
Postage & Freight	542108	16	-	-	-	-	-	
Total Discretionary		1,921,222	1,977,390	1,992,952	1,713,282	1,713,282	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,860	2,033	2,505	-	-	-	
Electricity	523100	421	259	773	-	-	-	
Property Insurance	525107	629	834	-	-	-	-	
Total Non-Discretionary Other		2,910	3,126	3,279	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Interest - Other Debt	561003	32,421	28,366	24,068	19,512	14,683	(4,829)	
Total Debt Service		32,421	28,366	24,068	19,512	14,683	(4,829)	-25%
Transfers Out								
Operating Transfer Out-Inter	571100	705,506	762,240	1,399,763	1,238,392	1,331,339	92,947	
Op Transfer Out-Intra	571200	487,500	381,232	-	-	-	-	
Total Transfers Out		1,193,006	1,143,472	1,399,763	1,238,392	1,331,339	92,947	8%
Total Expenditures		3,149,558	3,152,353	3,420,062	2,971,187	3,059,304	88,118	3%
Net Revenues over/(under) Expenditures		196,912	4,511	(473,797)	(271,187)	(259,304)	11,882	

LEASED HOUSING

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	5,554,027	6,036,817	5,903,915	5,580,027	5,601,428	21,402	
Sec 8 Fraud Recovery	421005	37,254	32,697	132,974	-	-	-	
Total Intergovernmental Grants		5,591,281	6,069,514	6,036,889	5,580,027	5,601,428	21,402	0%
Charges for Services								
Other Charges for Services	431010	16,309	75,815	78,968	-	-	-	
Total Charges for Services		16,309	75,815	78,968	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	3,403	-	-	-	-	
Total Transfers In		-	3,403	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	698	(243)	(348)	-	-	-	
Gain (Loss) on Sale of Invest	451002	9,712	-	12	-	-	-	
Other Miscellaneous Revenue	471005	327	8	10	-	-	-	
Total Other Revenue		10,736	(235)	(327)	-	-	-	0%
Total Revenues		5,618,326	6,148,496	6,115,530	5,580,027	5,601,428	21,402	0%
Expenditures								
Personal Services								
Regular Employees	511100	443,832	476,597	403,119	546,593	438,637	(107,956)	
Overtime	511300	3,719	(174)	3,137	2,045	-	(2,045)	
Other / Special Pays	511400	15,281	5,988	(5,920)	3,214	4,808	1,594	
Leave Accrual	511500	5,627	(7,869)	(8,553)	-	-	-	
Group Insurance	512100	187,276	198,720	(73,292)	139,896	117,858	(22,038)	
Social Security Contributions	512200	55,470	55,390	(23,950)	42,217	33,924	(8,293)	
Retirement Contribution	512300	51,975	60,894	(16,576)	51,157	39,599	(11,558)	
Unemployment Compensation	512400	3,000	-	-	-	-	-	
Workers' Compensation	512500	14,565	26,230	64,791	30,226	21,405	(8,821)	
Other Employee Benefits	512600	(2,955)	10,029	3,670	200	157	(43)	
Total Personal Services		777,790	825,804	346,426	815,548	656,389	(159,159)	-20%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	151	289	2,157	-	500	500	
Auditing / Accounting	521102	3,680	-	-	4,000	4,000	-	
Contract Labor	521105	6,282	2,740	-	-	3,000	3,000	
Health Services	521106	432	375	(366)	700	700	-	
Legal Services	521107	-	-	-	6,350	6,350	-	
Other Professional Services	521108	6,239	5,141	4,645	7,000	7,000	-	
Computer Software	522101	4,943	5,878	6,465	14,000	14,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	32	22	-	-	50	50	
Ext Repair & Maint Svcs - FF&E	522105	684	-	-	-	50	50	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	22	-	-	-	50	50	
Telephone	523107	2,480	1,654	1,617	1,800	1,800	-	
Printing, Binding, & Duplicate	525102	5,860	5,319	9,512	7,000	10,000	3,000	
Books,Periodicals,&Subscrip	531103	827	267	175	1,000	1,000	-	
Chemical Supplies	531104	-	-	38	-	100	100	
Equip/Furniture/Fixtures	531109	853	-	30	-	100	100	
Office Supplies	531116	3,892	4,045	3,378	6,000	6,000	-	
Program Supplies	531118	20	-	-	-	-	-	
Personal Protective Gear	531124	59	4	93	-	200	200	
HAP, Occupied Units	541100	5,222,181	5,021,850	5,629,822	4,600,000	4,900,000	300,000	
Grants	541105	53,423	639	-	-	-	-	
Contribution-Other Agency	541106	-	3,608	516	-	600	600	
Cost of Conferences / Training	542102	8,164	6,689	(4,025)	10,000	10,000	-	
Dues & Memberships	542103	966	868	1,883	1,000	2,000	1,000	
Licensing Fees	542106	-	375	-	-	400	400	
Miscellaneous Costs	542107	5,875	5,784	7,878	-	10,000	10,000	
Postage & Freight	542108	14,211	10,550	15,039	16,500	16,500	-	
Travel	542111	259	358	(143)	-	-	-	
Total Discretionary		5,341,536	5,076,455	5,678,713	4,675,350	4,994,400	319,050	7%
Non-Discretionary - Fleet & Facilities								
City Fleet Services	522108	1,261	243	1,668	900	1,720	820	
Rental of Land & Bldgs	524100	23,220	19,008	19,008	32,217	32,682	466	
City Rental Charges - Fleet	524102	1,935	1,200	1,200	1,224	1,224	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Non-Discretionary - Fleet & Facilities		26,416	20,451	21,876	34,341	35,626	1,286	4%
Non-Discretionary Other								
City Accounting Services	521113	54,062	42,631	47,597	45,200	46,104	904	
Electricity	523100	3,321	2,721	-	-	-	-	
Liability Insurance	525104	28,527	24,928	24,928	2,621	3,030	409	
Vehicle Insurance	525108	2,986	3,027	1,200	4,991	-	(4,991)	
Gasoline	532101	1,142	1,612	1,003	1,976	1,879	(97)	
Total Non-Discretionary Other		90,038	74,918	74,728	54,788	51,013	(3,775)	-7%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Total Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		6,235,780	5,997,628	6,121,744	5,580,027	5,737,428	157,402	3%
Net Revenues over/(under) Expenditures		(617,454)	150,868	(6,213)	-	(136,000)	(136,000)	

LIBRARY SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	207,880	222,310	226,948	230,128	-	(230,128)	
Property Tax Levy - Delinquent	401101	584	222	185	-	-	-	
Total Taxes		208,464	222,532	227,133	230,128	-	(230,128)	-100%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	380,326	418,867	380,689	585,745	330,000	(255,745)	
State Operating	422001	90,326	127,649	202,205	209,395	167,000	(42,395)	
Total Intergovernmental Grants		470,653	546,517	582,894	795,140	497,000	(298,140)	-37%
Charges for Services								
Admin Charges - External	431012	7,232	15,700	3,281	-	5,000	5,000	
Total Charges for Services		7,232	15,700	3,281	-	5,000	5,000	100%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	-	276,024	-	-	-	
Operating Transfer In - Intra	483002	92,441	112,770	143,518	-	-	-	
Total Transfers In		92,441	112,770	419,541	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	67	141	197	-	-	-	
Gain (Loss) on Sale of Invest	451002	318	-	(8)	-	-	-	
Building Rental	461001	-	152,901	-	-	-	-	
Contributions & Donations	471002	47,626	102,563	1,134,868	65,000	60,000	(5,000)	
Other Miscellaneous Revenue	471005	518	5	-	-	-	-	
Total Other Revenue		48,529	255,610	1,135,056	65,000	60,000	(5,000)	-8%
Total Revenues		827,319	1,153,129	2,367,906	1,090,268	562,000	(528,268)	-48%
Expenditures								
Personal Services								
Regular Employees	511100	187,988	174,030	182,901	204,684	193,336	(11,348)	
Temporary/Seasonal Emplyees	511200	-	-	-	15,116	-	(15,116)	
Overtime	511300	(177)	(229)	0	-	-	-	
Other / Special Pays	511400	5,445	2,508	2,537	2,510	2,520	10	
Leave Accrual	511500	(7,754)	1,966	(2,483)	-	-	-	
Group Insurance	512100	53,241	45,998	43,589	66,979	42,827	(24,152)	
Social Security Contributions	512200	12,907	12,938	13,640	17,006	14,982	(2,024)	
Retirement Contribution	512300	12,149	14,188	16,061	20,608	17,490	(3,118)	
Workers' Compensation	512500	3,711	4,408	7,352	9,232	6,993	(2,239)	
Other Employee Benefits	512600	7,917	(1,023)	1,989	93	74	(19)	
Total Personal Services		275,427	254,783	265,587	336,228	278,222	(58,006)	-17%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	75	28,974	14,089	-	-	-	
Consulting Services	521103	-	1,720	65,225	-	-	-	
Contract Labor	521105	42,350	25,941	18,000	36,333	21,289	(15,044)	
Health Services	521106	9	24	48	-	-	-	
Other Professional Services	521108	5,746	9,506	241,706	5,000	-	(5,000)	
Computer Software	522101	-	4,560	139	5,000	-	(5,000)	
IT Services - External	522102	359	3,166	19,755	350	-	(350)	
Ext Repair & Maint Svcs - FF&E	522105	365	1,815	1,871	550	-	(550)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	-	49	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	1,209,013	-	-	-	
Refuse Collection/Fees	523104	27	-	-	-	-	-	
Sewer Services	523105	-	9	-	-	-	-	
Telephone	523107	3,017	2,641	1,949	3,000	-	(3,000)	
Water	523108	65	59	-	-	-	-	
Rental of Equip & Vehicles	524101	385	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	15,408	1,138	2,822	20,000	1,500	(18,500)	
Other Insurance	525105	-	-	571	-	-	-	
Books,Periodicals,&Subscrip	531103	342,605	350,633	268,260	480,128	106,000	(374,128)	
Computer Supplies	531106	-	-	-	4,000	-	(4,000)	
Equip/Furniture/Fixtures	531109	22,579	500	486	6,000	-	(6,000)	
Office Supplies	531116	5,899	3,673	6,253	8,000	1,313	(6,687)	
Program Supplies	531118	14,565	19,865	19,950	25,000	20,000	(5,000)	
Shop Supplies	531119	-	-	25	-	-	-	
Sign & Signal Supplies	531120	-	-	146	-	-	-	
Personal Protective Gear	531124	-	136	-	-	-	-	
Closure/PostClosure Ldfll Exp	542101	119	-	-	-	-	-	
Cost of Conferences / Training	542102	1,010	3,264	7,239	4,000	1,000	(3,000)	
Dues & Memberships	542103	100	100	2,315	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Licensing Fees	542106	-	1,500	-	-	-	-	
Miscellaneous Costs	542107	27,879	16,616	-	51,079	40,000	(11,079)	
Postage & Freight	542108	59,730	43,291	42,131	60,000	50,000	(10,000)	
Travel	542111	250	357	40	5,000	1,500	(3,500)	
Total Discretionary		542,542	519,488	1,922,081	713,440	242,602	(470,838)	-66%
Non-Discretionary - Fleet & Facilities								
Rental of Land & Bldgs	524100	38,949	35,622	-	40,000	40,000	-	
Total Non-Discretionary - Fleet & Facilities		38,949	35,622	-	40,000	40,000	-	0%
Non-Discretionary Other								
City Accounting Services	521113	(13,858)	-	-	-	-	-	
Electricity	523100	986	980	-	600	-	(600)	
Natural Gas	523103	614	391	-	-	-	-	
Total Non-Discretionary Other		(12,258)	1,370	-	600	-	(600)	-100%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Op Transfer Out-Intra	571200	92,441	112,770	143,518	-	-	-	
Total Transfers Out		92,441	112,770	143,518	-	-	-	0%
Total Expenditures		937,102	924,032	2,331,185	1,090,268	560,824	(529,444)	-49%
Net Revenues over/(under) Expenditures		(109,783)	229,096	36,721	-	1,176	1,176	

FLOOD - LOCAL OPTION SALES TAX

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Other Taxes	401104	19,554,638	18,138,388	17,939,752	17,000,000	-	(17,000,000)	
Total Taxes		19,554,638	18,138,388	17,939,752	17,000,000	-	(17,000,000)	-100%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	12,003,480	-	13,000,000	-	-	-	
Total Transfers In		12,003,480	-	13,000,000	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	9,506	1,909	9,864	-	-	-	
Settlement Reimbursement	481002	-	6,200	-	-	-	-	
Total Other Revenue		9,506	8,109	9,864	-	-	-	0%
Total Revenues		31,567,625	18,146,497	30,949,616	17,000,000	-	(17,000,000)	-100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Other Professional Services	521108	-	-	1,240	-	-	-	
Telephone	523107	-	6	-	-	-	-	
Printing, Binding, & Duplicate	525102	160	-	-	-	-	-	
Grants	541105	21,500,814	(102,376)	(1,180)	-	-	-	
Contribution-Other Agency	541106	12,542,625	5,002,849	3,845,057	14,158,761	-	(14,158,761)	
Total Discretionary		34,043,600	4,900,479	3,845,117	14,158,761	-	(14,158,761)	-100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	1,800	1,320,677	3,282,551	-	-	-	
Total Non-Discret Capital Outlay Expenditures		1,800	1,320,677	3,282,551	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	2,161,426	5,799,301	14,692,323	2,841,239	3,589,736	748,498	
Op Transfer Out-Intra	571200	12,003,480	-	13,000,000	-	-	-	
Total Transfers Out		14,164,906	5,799,301	27,692,323	2,841,239	3,589,736	748,498	26%
Total Expenditures		48,210,305	12,020,456	34,819,991	17,000,000	3,589,736	(13,410,264)	-79%
Net Revenues over/(under) Expenditures		(16,642,680)	6,126,040	(3,870,375)	-	(3,589,736)	(3,589,736)	

STREETS-LOCAL OPTION SALES TAX

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Other Taxes	401104	-	-	-	-	18,000,000	18,000,000	
Total Taxes		-	-	-	-	18,000,000	18,000,000	100%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Total Other Revenue		-	-	-	-	-	-	0%
Total Revenues		-	-	-	-	18,000,000	18,000,000	100%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Improvements Other than Bldgs	553000	-	-	-	-	485,889	485,889	
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	485,889	485,889	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	-	-	17,514,112	17,514,112	
Total Transfers Out		-	-	-	-	17,514,112	17,514,112	100%
Total Expenditures		-	-	-	-	18,000,000	18,000,000	100%
Net Revenues over/(under) Expenditures		-	-	-	-	-	-	

MISC - OTHER SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Operating	421001	1,878,742	720,846	212,323	-	876,393	876,393	
Total Intergovernmental Grants		1,878,742	720,846	212,323	-	876,393	876,393	100%
Charges for Services								
Admin charges - City Mgr Depts	431007	2,444	-	-	85,506	-	(85,506)	
Other Charges for Services	431010	100	507	4,792	-	-	-	
Admin Charges - External	431012	9,588	-	-	-	-	-	
Special Fire Services	431102	801	-	-	-	-	-	
Total Charges for Services		12,933	507	4,792	85,506	-	(85,506)	-100%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	(8,844)	1,588,963	24	1,000,000	750,000	(250,000)	
Operating Transfer In - Intra	483002	828,230	1,147	-	-	-	-	
Total Transfers In		819,387	1,590,109	24	1,000,000	750,000	(250,000)	-25%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	5,247	6,408	6,156	-	-	-	
Gain (Loss) on Sale of Invest	451002	954,003	-	114	-	-	-	
Other Rental	461002	270,000	300,000	300,000	300,000	300,000	-	
Contributions & Donations	471002	16,947	2,693	10,377	5,000	-	(5,000)	
Other Miscellaneous Revenue	471005	760	43,908	5,780	-	1,250	1,250	
Insurance Premiums	471006	-	-	(3,404)	-	-	-	
Interest / Div - Proprietary	481000	1,999	-	22	-	-	-	
Sale of Fixed Assets	482001	896,017	1,097,650	110,125	-	-	-	
Total Other Revenue		2,144,973	1,450,658	429,168	305,000	301,250	(3,750)	-1%
Total Revenues		4,856,035	3,762,121	646,307	1,390,506	1,927,643	537,137	39%
Expenditures								
Personal Services								
Regular Employees	511100	23,628	13,553	21,082	62,401	70,599	8,198	
Overtime	511300	6,294	1,389	-	-	360	360	
Other / Special Pays	511400	1	1	-	-	63	63	
Leave Accrual	511500	174	(877)	206	-	-	-	
Group Insurance	512100	8,174	7,541	7,079	7,086	8,982	1,896	
Social Security Contributions	512200	4,516	4,455	4,486	4,774	5,434	660	
Retirement Contribution	512300	4,201	4,799	5,171	5,785	6,342	557	
Workers' Compensation	512500	757	4,038	5,627	5,441	7,606	2,165	
Other Employee Benefits	512600	(421)	894	(151)	19	21	2	
Total Personal Services		47,325	35,791	43,499	85,506	99,407	13,901	16%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	4,488	4,369	326	-	4,747	4,747	
Technical/Engineering Services	521104	48,946	495	1,634	-	-	-	
Health Services	521106	55	51	48	-	-	-	
Other Professional Services	521108	166,835	58,612	9,685	-	149,090	149,090	
Computer Software	522101	2,299	-	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	710,050	235,160	183	-	670,000	670,000	
Ext Repair & Maint Svcs - FF&E	522105	390	-	140	-	-	-	
Telephone	523107	752	382	-	-	-	-	
Rental of Equip & Vehicles	524101	-	-	93	-	-	-	
Appraisal / Record / Abstract	525100	3,995	10,254	2,405	-	-	-	
Printing, Binding, & Duplicate	525102	219	286	-	-	1,000	1,000	
Awards & Recognition	531102	(124)	-	294	-	-	-	
Books,Periodicals,&Subscrip	531103	-	-	70	-	-	-	
Cleaning/Janitorial Supplies	531105	-	-	-	-	225	225	
Equip/Furniture/Fixtures	531109	14,316	-	-	-	22,025	22,025	
Landscaping Materials	531112	5,198	-	-	-	-	-	
Miscellaneous Supplies	531114	-	170	-	-	-	-	
Office Supplies	531116	63	783	154	-	1,000	1,000	
Program Supplies	531118	3,535	1,217	8,390	5,000	-	(5,000)	
Personal Protective Gear	531124	-	-	46	-	-	-	
F,F&E - Parts & Materials	533101	268	-	-	-	-	-	
Grants	541105	952,069	376,097	207,139	-	-	-	
Contribution-Other Agency	541106	-	25,000	-	1,000,000	850,000	(150,000)	
Cost of Conferences / Training	542102	2,118	3,632	-	-	1,500	1,500	
Dues & Memberships	542103	215	225	-	-	-	-	
Recording/Filing Fees/Permits	542110	966	262	215	-	800	800	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Travel	542111	1	4	6	-	650	650	
Total Discretionary		1,916,654	717,000	230,827	1,005,000	1,701,037	696,037	69%
Non-Discretionary - Fleet & Facilities								
Rental of Land & Bldgs	524100	45,192	7,231	-	-	38,000	38,000	
Total Non-Discretionary - Fleet & Facilities		45,192	7,231	-	-	38,000	38,000	100%
Non-Discretionary Other								
City Accounting Services	521113	8,453	877	466	-	-	-	
Gasoline	532101	-	(0)	-	-	-	-	
Total Non-Discretionary Other		8,453	876	466	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	246,821	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		-	246,821	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	4,471,880	2,035,086	942,892	293,631	293,858	227	
Op Transfer Out-Intra	571200	818,325	1,147	-	-	-	-	
Total Transfers Out		5,290,204	2,036,233	942,892	293,631	293,858	227	0%
Total Expenditures		7,307,828	3,043,952	1,217,684	1,384,137	2,132,302	748,165	54%
Net Revenues over/(under) Expenditures		(2,451,794)	718,169	(571,377)	6,369	(204,659)	(211,027)	

PARKS AND PUBLIC PROPERTY

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Admin Charges - External	431012	3,531	-	-	-	-	-	
Admission Fees	431305	2,420	-	-	-	-	-	
Total Charges for Services		5,951	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	594	-	-	-	-	-	
Operating Transfer In - Intra	483002	29,539	-	-	-	-	-	
Total Transfers In		30,133	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	40,191	(19,100)	27,674	1,110	1,210	100	
Gain (Loss) on Sale of Invest	451002	5,383	-	34	-	-	-	
Land Rental	461000	26,588	32,686	38,550	26,588	38,550	11,963	
Contributions & Donations	471002	25,187	4,049	10,943	8,500	8,000	(500)	
Total Other Revenue		97,349	17,635	77,200	36,198	47,760	11,563	32%
Total Revenues		133,432	17,635	77,200	36,198	47,760	11,563	32%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	36	-	-	930	930	-	
Technical/Engineering Services	521104	-	-	-	1,940	1,940	-	
Contract Labor	521105	520	-	-	-	-	-	
Other Professional Services	521108	-	-	-	400	400	-	
Security Services	521110	445	-	-	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	2,410	-	-	1,500	1,500	-	
Fiber Optic Network	523101	-	-	-	2,500	-	(2,500)	
Printing, Binding, & Duplicate	525102	-	-	-	400	400	-	
Animal Supplies	531101	1,652	1,927	1,965	2,000	2,653	653	
Chemical Supplies	531104	-	-	-	50	50	-	
Equip/Furniture/Fixtures	531109	66	4,066	-	200	200	-	
Landscaping Materials	531112	-	-	-	100	100	-	
Miscellaneous Supplies	531114	-	-	-	30	30	-	
Paint Supplies	531117	-	-	-	100	100	-	
Program Supplies	531118	2,208	6,307	(384)	-	-	-	
Shop Supplies	531119	26	82	-	400	400	-	
Sign & Signal Supplies	531120	-	-	-	100	100	-	
Bldg&Grds - Parts & Materials	533100	1,024	1,314	581	6,850	6,450	(400)	
F,F&E - Parts & Materials	533101	-	-	-	700	700	-	
Animals	542100	-	3,220	-	1,000	1,000	-	
Property Tax	542109	7,098	7,194	7,116	7,500	7,500	-	
Total Discretionary		15,485	24,111	9,278	26,700	24,453	(2,247)	-8%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,214	1,042	755	-	-	-	
Electricity	523100	3,350	3,156	4,182	2,353	4,200	1,847	
Natural Gas	523103	-	1,289	1,696	-	1,700	1,700	
Total Non-Discretionary Other		4,564	5,486	6,634	2,353	5,900	3,547	151%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	4,275	3,941	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		4,275	3,941	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	39,760	27,370	3,254	500	500	-	
Op Transfer Out-Intra	571200	29,539	-	-	-	-	-	

Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Transfers Out	69,298	27,370	3,254	500	500	-	0%
Total Expenditures	93,622	60,908	19,166	29,553	30,853	1,300	4%
Net Revenues over/(under) Expenditures	39,811	(43,273)	58,034	6,645	16,907	10,263	

POLICE SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Federal Capital	421003	-	77,110	16,768	-	-	-	
Total Intergovernmental Grants		-	77,110	16,768	-	-	-	0%
Charges for Services								
Special Police Services	431101	5,200	550	5,950	-	-	-	
Total Charges for Services		5,200	550	5,950	-	-	-	0%
Fines & Forfeits								
Other Fines & Forfeits	441002	3,100	4,150	6,250	-	-	-	
Total Fines & Forfeits		3,100	4,150	6,250	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	15,000	-	-	-	-	-	
Operating Transfer In - Intra	483002	9,046	158	-	-	-	-	
Total Transfers In		24,046	158	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	1,381	1,517	1,586	-	-	-	
Gain (Loss) on Sale of Invest	451002	4,553	-	44	-	-	-	
Contributions & Donations	471002	9,573	4,979	7,371	12,000	7,000	(5,000)	
Sale of Inventory	471003	1,842	10,055	4,425	-	-	-	
Other Miscellaneous Revenue	471005	114,402	193,013	33,682	250,000	250,000	-	
Sale of Fixed Assets	482001	2,316	-	-	-	-	-	
Total Other Revenue		134,068	209,564	47,109	262,000	257,000	(5,000)	-2%
Total Revenues		166,413	291,532	76,077	262,000	257,000	(5,000)	-2%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	314	441	311	-	-	-	
Health Services	521106	4,896	4,095	7,324	-	-	-	
Other Professional Services	521108	8,723	2,520	4,132	-	-	-	
Computer Software	522101	12,197	-	2,357	-	-	-	
IT Services - External	522102	-	3,552	4,346	-	-	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	3,474	-	-	-	-	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	-	9,106	-	-	-	
Landfill Fees	523102	-	473	1,553	-	-	-	
Refuse Collection/Fees	523104	-	5,077	-	-	-	-	
Rental of Equip & Vehicles	524101	5,455	-	4,250	-	-	-	
Appraisal / Record / Abstract	525100	-	3,800	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	50	-	-	-	
Animal Supplies	531101	1,547	-	-	1,000	1,000	-	
Books,Periodicals,&Subscrip	531103	1,512	22,895	-	-	-	-	
Cleaning/Janitorial Supplies	531105	-	-	85	-	-	-	
Equip/Furniture/Fixtures	531109	8,711	6,418	9,152	251,000	251,000	-	
Miscellaneous Supplies	531114	-	146	-	-	-	-	
Program Supplies	531118	601	-	-	-	-	-	
Shop Supplies	531119	-	111	652	-	-	-	
Contribution-Other Agency	541106	-	-	62,792	-	-	-	
Animals	542100	10,000	-	-	10,000	5,000	(5,000)	
Cost of Conferences / Training	542102	-	-	3,142	-	-	-	
Miscellaneous Costs	542107	10,837	3,995	3,125	-	-	-	
Bad Debt Expense	542114	-	-	240	-	-	-	
Total Discretionary		64,793	56,996	112,614	262,000	257,000	(5,000)	-2%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	-	-	399	-	-	-	
Total Non-Discretionary Other		-	-	399	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Machinery & Equipment	554000	-	23,256	43,853	-	82,000	82,000	
Controlled assets	556000	7,442	63,816	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		7,442	87,072	43,853	-	82,000	82,000	100%
Debt Service								

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	41,484	-	3,634	-	-	-	
Op Transfer Out-Intra	571200	9,046	158	-	-	-	-	
Total Transfers Out		50,529	158	3,634	-	-	-	0%
Total Expenditures		122,765	144,226	160,500	262,000	339,000	77,000	29%
Net Revenues over/(under) Expenditures		43,649	147,306	(84,423)	-	(82,000)	(82,000)	

ROAD USE TAX

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Road Use Tax	422102	11,562,027	12,000,526	12,194,470	11,556,000	11,506,000	(50,000)	
Total Intergovernmental Grants		11,562,027	12,000,526	12,194,470	11,556,000	11,506,000	(50,000)	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	4,634	4,884	5,178	-	-	-	
Gain (Loss) on Sale of Invest	451002	16,207	-	168	-	-	-	
Total Other Revenue		20,841	4,884	5,346	-	-	-	0%
Total Revenues		11,582,868	12,005,410	12,199,816	11,556,000	11,506,000	(50,000)	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Total Discretionary		-	-	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
Total Non-Discretionary Other		-	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	10,682,682	11,207,823	11,629,129	11,556,000	11,506,000	(50,000)	
Total Transfers Out		10,682,682	11,207,823	11,629,129	11,556,000	11,506,000	(50,000)	0%
Total Expenditures		10,682,682	11,207,823	11,629,129	11,556,000	11,506,000	(50,000)	0%
Net Revenues over/(under) Expenditures		900,186	797,587	570,688	-	-	-	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	207,880	222,310	226,948	230,128	-	(230,128)	
Property Tax Levy - Delinquent	401101	584	222	185	-	-	-	
Total Taxes		208,464	222,532	227,133	230,128	-	(230,128)	-100%
Licenses & Permits								
Other Licenses	411013	13,700	49,830	7,700	25,000	25,000	-	
Total Licenses & Permits		13,700	49,830	7,700	25,000	25,000	-	0%
Intergovernmental Grants								
Federal Operating	421001	2,561,670	1,510,612	870,758	934,745	1,426,393	491,648	
Federal Capital	421003	-	77,110	16,768	-	-	-	
State Operating	422001	104,336	127,649	202,205	209,395	167,000	(42,395)	
Local Govt Grants	423000	2,103	-	-	-	5,000	5,000	
Total Intergovernmental Grants		2,668,109	1,715,372	1,089,730	1,144,140	1,598,393	454,253	40%
Charges for Services								
Recording Fees	431002	(801)	-	-	-	-	-	
Admin charges - City Mgr Depts	431007	2,444	-	-	85,506	-	(85,506)	
Other Charges for Services	431010	100	507	4,792	-	-	-	
Admin Charges - External	431012	49,660	15,700	3,281	-	5,000	5,000	
Special Police Services	431101	5,200	550	5,950	-	-	-	
Special Fire Services	431102	5,256	4,933	12,388	-	5,000	5,000	
Admission Fees	431305	2,420	-	-	-	-	-	
Animal Control & Shelter Fees	431401	1,140	500	-	-	-	-	
Total Charges for Services		65,419	22,190	26,411	85,506	10,000	(75,506)	-88%
Fines & Forfeits								
Other Fines & Forfeits	441002	3,100	4,150	6,250	-	-	-	
Total Fines & Forfeits		3,100	4,150	6,250	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	34,669	1,588,963	276,047	1,000,000	750,000	(250,000)	
Operating Transfer In - Intra	483002	997,100	124,074	146,293	5,000	-	(5,000)	
Total Transfers In		1,031,769	1,713,037	422,340	1,005,000	750,000	(255,000)	-25%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	50,026	(8,252)	36,829	1,110	1,210	100	
Gain (Loss) on Sale of Invest	451002	973,649	-	203	-	-	-	
Land Rental	461000	26,588	32,686	38,550	26,588	38,550	11,963	
Building Rental	461001	-	152,901	-	-	-	-	
Other Rental	461002	270,000	300,000	300,000	300,000	300,000	-	
Contributions & Donations	471002	154,443	183,680	1,213,862	136,000	110,000	(26,000)	
Sale of Inventory	471003	2,051	10,055	4,425	-	-	-	
Other Miscellaneous Revenue	471005	117,418	236,997	39,462	250,000	256,250	6,250	
Insurance Premiums	471006	-	-	(3,404)	-	-	-	
Interest / Div - Proprietary	481000	1,999	-	22	-	-	-	
Sale of Fixed Assets	482001	898,333	1,097,650	110,125	-	-	-	
Total Other Revenue		2,494,507	2,005,717	1,740,072	713,698	706,010	(7,688)	-1%
Total Revenues		6,485,068	5,732,828	3,519,636	3,203,471	3,089,403	(114,068)	-4%
Expenditures								
Personal Services								
Regular Employees	511100	211,617	189,939	212,539	267,085	263,935	(3,150)	
Temporary/Seasonal Emplyees	511200	90	-	2,963	15,116	-	(15,116)	
Overtime	511300	6,117	8,153	49,221	-	360	360	
Other / Special Pays	511400	5,446	2,509	2,537	2,510	2,583	73	
Leave Accrual	511500	(7,580)	1,089	(2,277)	-	-	-	
Group Insurance	512100	61,416	53,538	50,668	74,065	51,809	(22,256)	
Social Security Contributions	512200	17,438	17,392	18,712	21,780	20,416	(1,364)	
Retirement Contribution	512300	16,351	18,987	21,232	26,393	23,832	(2,561)	
Workers' Compensation	512500	4,472	8,446	13,010	14,673	14,599	(74)	
Other Employee Benefits	512600	7,496	(25)	715	112	95	(17)	
Total Personal Services		322,860	300,028	369,319	421,734	377,629	(44,105)	-10%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	4,913	38,283	17,227	930	5,677	4,747	
Consulting Services	521103	715	1,704	92,225	-	-	-	
Technical/Engineering Services	521104	48,946	495	1,634	1,940	1,940	-	
Contract Labor	521105	42,870	25,941	18,000	36,333	21,289	(15,044)	
Health Services	521106	4,960	4,170	7,420	-	-	-	
Legal Services	521107	-	1,485	-	-	-	-	
Other Professional Services	521108	202,872	84,087	268,035	31,900	175,990	144,090	
Security Services	521110	445	-	-	-	-	-	
Computer Software	522101	14,496	5,064	2,796	5,000	-	(5,000)	
IT Services - External	522102	3,037	8,411	31,033	350	-	(350)	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	739,443	290,841	183	1,500	671,500	670,000	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Ext Repair & Maint Svcs - FF&E	522105	11,641	1,659	5,316	550	-	(550)	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	(525)	24,155	-	-	-	
Ext Rpr & Maint Svcs - Infras	522110	-	-	1,209,013	-	-	-	
Fiber Optic Network	523101	-	-	-	2,500	-	(2,500)	
Landfill Fees	523102	-	473	1,553	-	-	-	
Refuse Collection/Fees	523104	27	5,077	-	-	-	-	
Sewer Services	523105	-	9	-	-	-	-	
Telephone	523107	10,535	10,610	8,629	3,000	-	(3,000)	
Water	523108	65	59	-	-	-	-	
Rental of Equip & Vehicles	524101	5,840	108	4,958	-	-	-	
Appraisal / Record / Abstract	525100	3,995	14,054	2,405	-	-	-	
Printing, Binding, & Duplicate	525102	15,794	1,975	3,337	20,400	2,900	(17,500)	
Other Insurance	525105	-	-	571	-	-	-	
Animal Supplies	531101	16,988	7,339	10,601	14,500	15,153	653	
Awards & Recognition	531102	294	-	294	-	-	-	
Books,Periodicals,&Subscrip	531103	344,523	373,839	268,654	480,128	106,000	(374,128)	
Chemical Supplies	531104	-	-	-	50	50	-	
Cleaning/Janitorial Supplies	531105	98	-	122	-	225	225	
Computer Supplies	531106	266	5,047	28	4,000	-	(4,000)	
Equip/Furniture/Fixtures	531109	86,517	42,391	37,732	588,200	443,225	(144,975)	
Landscaping Materials	531112	5,198	-	-	100	100	-	
Cost of Goods Sold	531113	1,716	-	-	-	-	-	
Miscellaneous Supplies	531114	(233)	845	382	30	30	-	
Office Supplies	531116	6,894	4,469	6,627	8,000	2,313	(5,687)	
Paint Supplies	531117	-	8	30	100	100	-	
Program Supplies	531118	25,508	46,668	33,558	47,500	40,000	(7,500)	
Shop Supplies	531119	352	3,330	1,639	400	400	-	
Sign & Signal Supplies	531120	-	-	184	100	100	-	
Uniforms	531123	2,360	3,709	2,700	-	500	500	
Personal Protective Gear	531124	3,412	3,588	20,546	-	-	-	
LP Gas	532103	26	-	46	-	-	-	
Bldg&Grds - Parts & Materials	533100	2,401	10,032	2,018	6,850	6,450	(400)	
F,F&E - Parts & Materials	533101	2,550	770	6,705	700	700	-	
Veh&Roll Stk-Parts & Materials	533102	228	-	-	-	-	-	
Tires & Tubes	533103	-	-	1,340	-	-	-	
Grants	541105	952,069	376,097	207,139	-	-	-	
Contribution-Other Agency	541106	-	25,000	62,792	1,000,000	850,000	(150,000)	
Animals	542100	10,000	3,220	-	11,000	6,000	(5,000)	
Closure/PostClosure Ldfll Exp	542101	119	-	-	-	-	-	
Cost of Conferences / Training	542102	60,216	44,090	85,394	10,133	48,633	38,500	
Dues & Memberships	542103	315	998	2,340	-	-	-	
Entertainment Expense	542104	-	515	-	-	-	-	
Licensing Fees	542106	-	1,500	-	-	-	-	
Miscellaneous Costs	542107	38,756	20,611	3,125	52,277	40,000	(12,277)	
Postage & Freight	542108	59,941	43,361	42,480	60,000	50,000	(10,000)	
Property Tax	542109	7,098	7,194	7,116	7,500	7,500	-	
Recording/Filing Fees/Permits	542110	966	262	215	-	800	800	
Travel	542111	251	362	46	5,000	2,150	(2,850)	
Bad Debt Expense	542114	-	-	240	-	-	-	
Total Discretionary		2,739,426	1,519,224	2,502,579	2,400,971	2,499,724	98,754	4%
Non-Discretionary - Fleet & Facilities								
City Fleet Services	522108	(9)	-	-	-	-	-	
Rental of Land & Bldgs	524100	149,891	104,670	41,042	73,867	111,867	38,000	
City Rental Charges - Fleet	524102	(4,403)	-	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		145,480	104,670	41,042	73,867	111,867	38,000	51%
Non-Discretionary Other								
City Accounting Services	521113	(6,450)	1,912	1,620	-	-	-	
Electricity	523100	4,336	4,136	4,182	2,953	4,200	1,247	
Natural Gas	523103	614	1,679	1,696	-	1,700	1,700	
Diesel Fuel	532100	-	95	228	-	-	-	
Gasoline	532101	-	149	275	-	-	-	
Total Non-Discretionary Other		(1,500)	7,971	8,002	2,953	5,900	2,947	100%
Non-Discretionary Capital Outlay Expenditures								
Land	551000	-	246,821	-	-	-	-	
Machinery & Equipment	554000	-	149,836	159,168	-	82,000	82,000	
Controlled assets	556000	19,690	80,061	23,212	-	-	-	
Total Non-Discret Capital Outlay Expenditures		19,690	476,717	182,380	-	82,000	82,000	100%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	4,648,139	2,062,455	1,099,852	444,131	344,358	(99,773)	
Op Transfer Out-Intra	571200	987,194	124,074	146,293	5,000	-	(5,000)	
Total Transfers Out		5,635,333	2,186,530	1,246,145	449,131	344,358	(104,773)	-23%
Total Expenditures		8,861,289	4,595,141	4,349,468	3,348,656	3,421,479	72,823	2%
Net Revenues over/(under) Expenditures		(2,376,220)	1,137,687	(829,831)	(145,185)	(332,076)	(186,891)	

ICE ARENA - SPECIAL REVENUE

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Total Taxes		-	-	-	-	-	-	0%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Intra	483002	11,605	-	-	-	-	-	
Total Transfers In		11,605	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	2,716	2,447	921	-	-	-	
Gain (Loss) on Sale of Invest	451002	4,821	-	17	-	-	-	
Total Other Revenue		7,537	2,447	938	-	-	-	0%
Total Revenues		19,142	2,447	938	-	-	-	0%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	22,183	51,883	-	-	-	-	
Ext Repair & Maint Svcs - FF&E	522105	4,500	-	-	-	-	-	
Bldg&Grds - Parts & Materials	533100	-	8,717	-	-	-	-	
F,F&E - Parts & Materials	533101	1,816	-	-	-	-	-	
Total Discretionary		28,499	60,600	-	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	202	-	-	-	-	-	
Total Non-Discretionary Other		202	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Controlled assets	556000	7,973	-	-	-	-	-	
Total Non-Discret Capital Outlay Expenditures		7,973	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	-	-	150,000	150,000	50,000	(100,000)	
Op Transfer Out-Intra	571200	11,605	-	-	-	-	-	
Total Transfers Out		11,605	-	150,000	150,000	50,000	(100,000)	-67%
Total Expenditures		48,279	60,600	150,000	150,000	50,000	(100,000)	-67%
Net Revenues over/(under) Expenditures		(29,137)	(58,153)	(149,062)	(150,000)	(50,000)	100,000	

SSMID **FY15 FINANCIAL DETAIL**

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	273,128	277,737	554,241	540,183	505,481	(34,702)	
Property Tax Levy - Delinquent	401101	4,079	608	-	-	-	-	
Property Tax Backfill	401107	-	-	-	-	26,604	26,604	
Total Taxes		277,207	278,345	554,241	540,183	532,085	(8,098)	-1%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	74,940	58,520	88,942	159,182	350,055	190,873	
Total Transfers In		74,940	58,520	88,942	159,182	350,055	190,873	120%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	167	72	(13)	-	-	-	
Gain (Loss) on Sale of Invest	451002	4,089	-	(1)	-	-	-	
Contributions & Donations	471002	-	-	250,000	-	-	-	
Sale of Fixed Assets	482001	-	2,946	-	-	-	-	
Total Other Revenue		4,257	3,018	249,986	-	-	-	0%
Total Revenues		356,403	339,883	893,169	699,365	882,140	182,775	26%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	(1)	-	-	-	-	-	
Other Professional Services	521108	-	-	146,276	-	-	-	
Contribution-Other Agency	541106	314,284	286,922	328,541	699,365	882,140	182,775	
Total Discretionary		314,283	286,922	474,817	699,365	882,140	182,775	26%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	202	-	-	-	-	-	
Vehicle Insurance	525108	5,896	-	-	-	-	-	
Total Non-Discretionary Other		6,098	-	-	-	-	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	102,804	97,916	-	-	-	-	
Total Transfers Out		102,804	97,916	-	-	-	-	0%
Total Expenditures		423,185	384,839	474,817	699,365	882,140	182,775	26%
Net Revenues over/(under) Expenditures		(66,782)	(44,956)	418,352	-	-	-	

TAX INCREMENT FINANCING

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
TIF Prop Tax Levy - Current	401102	6,630,092	3,246,744	8,166,934	11,197,684	13,909,638	2,711,954	
TIF Prop Tax Levy - Deliquent	401103	35,787	13,439	5,028	-	-	-	
Total Taxes		6,665,880	3,260,183	8,171,962	11,197,684	13,909,638	2,711,954	24%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	-	34,485	118,599	-	-	-	
Operating Transfer In - Intra	483002	-	833,658	-	-	-	-	
Total Transfers In		-	868,144	118,599	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	(1,141)	(6,882)	(9,605)	-	-	-	
Gain (Loss) on Sale of Invest	451002	118,998	-	(73)	-	-	-	
Other Miscellaneous Revenue	471005	-	750	750	-	-	-	
Sale of Fixed Assets	482001	63,859	-	-	-	-	-	
Total Other Revenue		181,716	(6,132)	(8,927)	-	-	-	0%
Total Revenues		6,847,596	4,122,194	8,281,635	11,197,684	13,909,638	2,711,954	24%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Advertising / Marketing	521100	81	144	1,032	-	-	-	
Technical/Engineering Services	521104	1,697	-	-	-	-	-	
Legal Services	521107	26,025	5,195	31,957	-	-	-	
Other Professional Services	521108	22,304	999	-	20,000	20,000	-	
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	423	773	35	-	-	-	
Telephone	523107	106	-	56	-	-	-	
Water	523108	193	-	-	-	-	-	
Appraisal / Record / Abstract	525100	245	-	4,300	-	-	-	
Grants	541105	69,550	123,598	-	-	-	-	
Contribution-Other Agency	541106	2,134,696	1,892,179	2,995,793	1,968,140	1,544,952	(423,188)	
Cost of Conferences / Training	542102	2,978	-	-	-	-	-	
Miscellaneous Costs	542107	-	1,200	2,800	-	-	-	
Property Tax	542109	42	-	-	-	-	-	
Recording/Filing Fees/Permits	542110	59	-	498	-	-	-	
Total Discretionary		2,258,397	2,024,087	3,036,472	1,988,140	1,564,952	(423,188)	-21%
Non-Discretionary - Fleet & Facilities								
City Facility Mtnc Services	522107	135	297	-	-	-	-	
Total Non-Discretionary - Fleet & Facilities		135	297	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	8,671	174	-	-	-	-	
Admin Charges - Cty Mgr depts	521114	450,867	137,584	168,923	257,530	257,530	-	
Electricity	523100	112	-	-	-	-	-	
Natural Gas	523103	45	-	-	-	-	-	
Total Non-Discretionary Other		459,694	137,758	168,923	257,530	257,530	-	0%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	8,252,447	4,215,637	4,043,052	4,553,200	6,594,853	2,041,653	
Op Transfer Out-Intra	571200	-	833,658	-	-	-	-	
Total Transfers Out		8,252,447	5,049,295	4,043,052	4,553,200	6,594,853	2,041,653	45%
Total Expenditures		10,970,673	7,211,437	7,248,447	6,798,870	8,417,335	1,618,465	24%
Net Revenues over/(under) Expenditures		(4,123,077)	(3,089,243)	1,033,187	4,398,814	5,492,303	1,093,489	

TRUST AND 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.

City of Cedar Rapids Trust and Agency Funds

- Developer Security Deposit
- Fire 411 Pension
- Police 411 Pension
- Payroll Funds
- Building Department Trust

Budget Summary

The FY 2015 trust and agency fund expenditure and revenue budget each increased $1M to $19.8M. The increase in revenue is from increased property tax revenue due to valuation, residential rollback increases, and new construction. $19.4M is budgeted in property tax revenue and $391K from the state's backfill for property tax revenue.

For FY 2015, the police and fire retirement levy increased by $.04/$1000 of taxable valuation to $.80/$1000 of taxable valuation. This was offset by the sunset of the library book levy, as FY 2014 was the last fiscal year for library book 4 cent levy. The FY 2015 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 – $1.74601/$1000 of taxable valuation

	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	%Change From FY 2014
Revenues	18,593,459	18,795,506	19,826,091	1,030,585	5.5%
Expenditures					
Personal Services	-	-	-	-	
Discretionary	322,726	-	325,000	325,000	
Fleet & Facilities	-	-	-	-	
Non-Discretionary	1,413	1,000	1,403	403	
Capital Outlay	-	-	-	-	
Debt	-	-	-	-	
Transfers Out	18,431,337	18,789,806	19,499,689	709,883	
	18,755,476	18,790,806	19,826,091	1,035,285	5.5%
Net	(162,018)	4,700	-	(4,700)	

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	17,493,629	18,725,703	18,530,456	18,789,806	19,399,020	609,214	
Property Tax Levy - Delinquent	401101	49,253	18,826	15,187	-	-	-	
Property Tax Backfill	401107	-	-	-	-	391,051	391,051	
Total Taxes		17,542,882	18,744,529	18,545,643	18,789,806	19,790,071	1,000,265	5%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	73,181	355,643	-	-	-	-	
Total Transfers In		73,181	355,643	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	54,887	60,469	47,676	5,700	36,020	30,320	
Gain (Loss) on Sale of Invest	451002	46,021	-	140	-	-	-	
Damage Recoveries	471004	26,667	-	-	-	-	-	
Total Other Revenue		127,574	60,469	47,816	5,700	36,020	30,320	532%
Total Revenues		17,743,638	19,160,640	18,593,459	18,795,506	19,826,091	1,030,585	5%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	10,000	-	-	-	-	-	
Health Services	521106	324,186	480,630	322,729	-	325,000	325,000	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	2,360	-	3	-	-	-	
Miscellaneous Costs	542107	2	(2)	(6)	-	-	-	
Total Discretionary		336,548	480,628	322,726	-	325,000	325,000	100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	12,958	848	1,413	1,000	1,403	403	
Total Non-Discretionary Other		12,958	848	1,413	1,000	1,403	403	40%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	17,993,663	18,776,951	18,431,337	18,789,806	19,499,689	709,883	
Total Transfers Out		17,993,663	18,776,951	18,431,337	18,789,806	19,499,689	709,883	4%
Total Expenditures		18,343,168	19,258,427	18,755,476	18,790,806	19,826,091	1,035,285	6%
Net Revenues over/(under) Expenditures		(599,530)	(97,786)	(162,018)	4,700	-	(4,700)	

FIRE 411 PENSION

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	1,550,414	1,383,680	1,681,711	1,709,232	1,830,772	121,540	
Property Tax Levy - Delinquent	401101	4,365	1,391	1,378	-	-	-	
Property Tax Backfill	401107	-	-	-	-	36,905	36,905	
Total Taxes		1,554,780	1,385,071	1,683,089	1,709,232	1,867,677	158,445	9%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	72,895	355,643	-	-	-	-	
Total Transfers In		72,895	355,643	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	11,170	(3,221)	1,508	-	-	-	
Gain (Loss) on Sale of Invest	451002	1,200	-	23	-	-	-	
Total Other Revenue		12,370	(3,221)	1,531	-	-	-	0%
Total Revenues		1,640,045	1,737,493	1,684,621	1,709,232	1,867,677	158,445	9%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Health Services	521106	80,392	126,487	97,232	-	100,000	100,000	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	2,360	-	-	-	-	-	
Total Discretionary		82,752	126,487	97,232	-	100,000	100,000	100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,216	172	276	-	204	204	
Total Non-Discretionary Other		1,216	172	276	-	204	204	100%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	1,683,350	1,525,627	1,618,533	1,709,232	1,767,473	58,241	
Total Transfers Out		1,683,350	1,525,627	1,618,533	1,709,232	1,767,473	58,241	3%
Total Expenditures		1,767,318	1,652,287	1,716,041	1,709,232	1,867,677	158,445	9%
Net Revenues over/(under) Expenditures		(127,273)	85,206	(31,420)	-	-	-	

POLICE 411 PENSION

FY15 FINANCIAL DETAIL

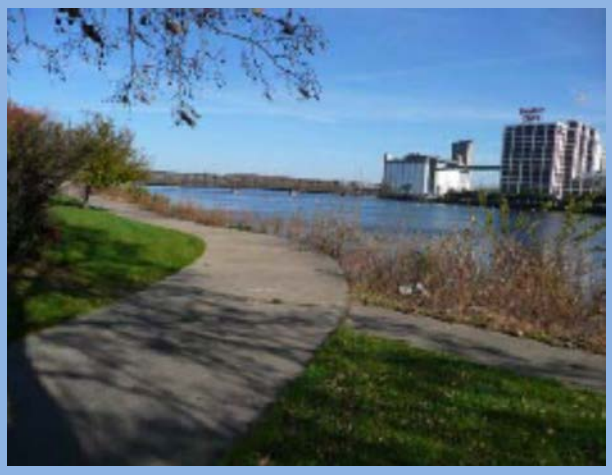
	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	2,425,006	2,840,267	2,630,369	2,663,193	2,863,514	200,321	
Property Tax Levy - Delinquent	401101	6,828	2,855	2,156	-	-	-	
Property Tax Backfill	401107	-	-	-	-	57,724	57,724	
Total Taxes		2,431,834	2,843,122	2,632,525	2,663,193	2,921,238	258,045	10%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Total Transfers In		-	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	38,009	58,389	46,180	-	35,000	35,000	
Gain (Loss) on Sale of Invest	451002	2,620	-	(13)	-	-	-	
Damage Recoveries	471004	26,667	-	-	-	-	-	
Total Other Revenue		67,296	58,389	46,166	-	35,000	35,000	100%
Total Revenues		2,499,130	2,901,512	2,678,691	2,663,193	2,956,238	293,045	11%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Health Services	521106	243,793	354,143	225,497	-	225,000	225,000	
Ext Rpr & Mtnc Svcs-Veh&RStk	522106	-	-	3	-	-	-	
Total Discretionary		243,793	354,143	225,500	-	225,000	225,000	100%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	1,109	162	301	-	179	179	
Total Non-Discretionary Other		1,109	162	301	-	179	179	100%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	2,680,611	2,820,342	2,581,872	2,663,193	2,731,060	67,867	
Total Transfers Out		2,680,611	2,820,342	2,581,872	2,663,193	2,731,060	67,867	3%
Total Expenditures		2,925,513	3,174,647	2,807,673	2,663,193	2,956,238	293,045	11%
Net Revenues over/(under) Expenditures		(426,383)	(273,135)	(128,982)	-	-	-	

PAYROLL FUNDS

FY15 FINANCIAL DETAIL

	Account	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted Budget	FY 2015 Budget	Amount Change From FY 2014 Incr / (Decr)	% Change From FY 2014
Revenues								
Taxes								
Prop Tax Levy - Current	401100	13,518,208	14,501,756	14,218,376	14,417,381	14,704,734	287,353	
Property Tax Levy - Delinquent	401101	38,060	14,579	11,653	-	-	-	
Property Tax Backfill	401107	-	-	-	-	296,422	296,422	
Total Taxes		13,556,269	14,516,335	14,230,029	14,417,381	15,001,156	583,775	4%
Licenses & Permits								
Total Licenses & Permits		-	-	-	-	-	-	0%
Intergovernmental Grants								
Total Intergovernmental Grants		-	-	-	-	-	-	0%
Charges for Services								
Total Charges for Services		-	-	-	-	-	-	0%
Fines & Forfeits								
Total Fines & Forfeits		-	-	-	-	-	-	0%
Transfers In								
Operating Transfer In - Inter	483001	286	-	-	-	-	-	
Total Transfers In		286	-	-	-	-	-	0%
Proceeds of LT Liabilities								
Total Proceeds of LT Liabilities		-	-	-	-	-	-	0%
Other Revenue								
Interest/Div - Nonproprietary	451000	5,708	5,301	(12)	5,700	1,020	(4,680)	
Gain (Loss) on Sale of Invest	451002	42,201	-	130	-	-	-	
Total Other Revenue		47,909	5,301	118	5,700	1,020	(4,680)	-82%
Total Revenues		13,604,463	14,521,636	14,230,147	14,423,081	15,002,176	579,095	4%
Expenditures								
Personal Services								
Total Personal Services		-	-	-	-	-	-	0%
Discretionary - Non-Personal Services								
Consulting Services	521103	10,000	-	-	-	-	-	
Miscellaneous Costs	542107	2	(2)	(6)	-	-	-	
Total Discretionary		10,002	(2)	(6)	-	-	-	0%
Non-Discretionary - Fleet & Facilities								
Total Non-Discretionary - Fleet & Facilities		-	-	-	-	-	-	0%
Non-Discretionary Other								
City Accounting Services	521113	10,633	514	836	1,000	1,020	20	
Total Non-Discretionary Other		10,633	514	836	1,000	1,020	20	2%
Non-Discretionary Capital Outlay Expenditures								
Total Non-Discret Capital Outlay Expenditures		-	-	-	-	-	-	0%
Debt Service								
Total Debt Service		-	-	-	-	-	-	0%
Transfers Out								
Operating Transfer Out-Inter	571100	13,629,701	14,430,981	14,230,932	14,417,381	15,001,156	583,775	
Total Transfers Out		13,629,701	14,430,981	14,230,932	14,417,381	15,001,156	583,775	4%
Total Expenditures		13,650,337	14,431,493	14,231,762	14,418,381	15,002,176	583,795	4%
Net Revenues over/(under) Expenditures		(45,874)	90,142	(1,615)	4,700	-	(4,700)	

CAPITAL IMPROVEMENT PROJECT 5 YEAR PLAN



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.

Capital Project Funds

- Street Improvements
- Storm Sewer Improvements
- Bridge Improvements
- Traffic Improvements
- Park Improvements
- Fire Improvements
- Forestry Improvements
- Police Improvements
- Recreation Improvements
- Riverfront Improvements
- Ushers Ferry Improvements
- Veterans Stadium Improvements
- Veterans Memorial Building Improvements
- Library Improvements
- Animal Control Improvements
- Aviation Improvements
- Downtown Improvements
- Riverwall Improvements
- Geographic Information Systems Improvements
- Aquatic Improvements
- Trail Improvements
- Urban Renewal Improvements
- 2008 Flood Recovery
- Growth Reinvestment Initiative
- Financial System Improvements
- Miscellaneous Improvements
- Information Technology Improvements
- Building Demolitions Improvements
- City Facilities Improvements
- Joint Communication Improvements
- Public Works Facility Improvements
- Golf Improvements
- Parking Improvements
- U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center (Convention Center, Arena, Hotel)
- Ice Arena Improvements
- The Eastern Iowa Airport Improvements
- Water Pollution Control Improvements
- Water Improvements
- Sanitary Sewer Improvements
- Transit Improvements

Capital Improvement Project 5 Year Plan

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

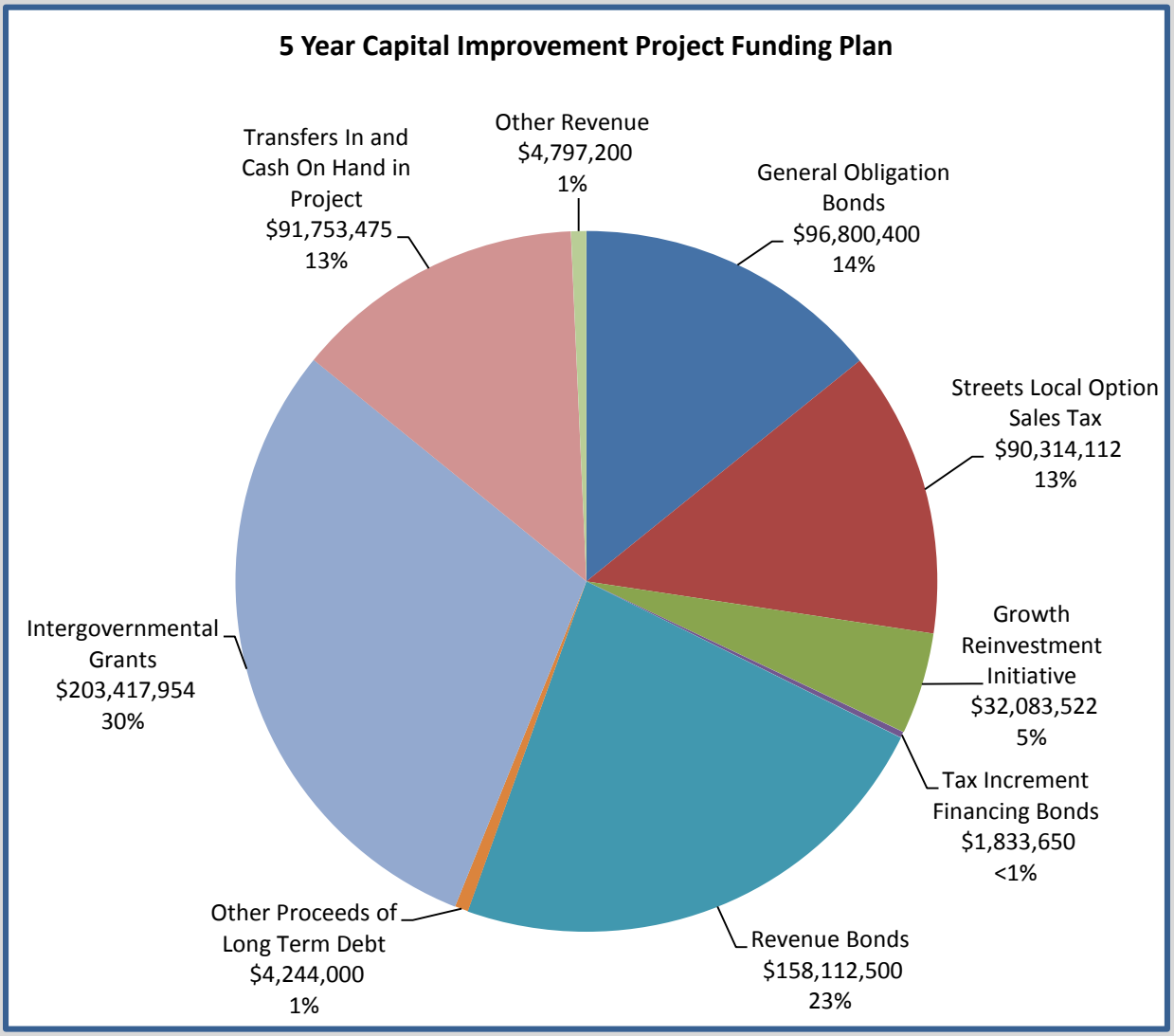
The main purpose of this section is to summarize the 5 year financial information for capital improvement projects planned within the fund types of enterprise, internal service, and capital project.

Capital Improvement Project 5 Year Plan

The total estimated cost of the 5 year capital improvement project expenditure plan from FY 2015 to FY 2019 is $683M. The largest fund in terms of expenditures over the 5 year plan is 2008 flood recovery. The City estimates $177M will be spent on the 2008 flood recovery over the next 5 years. The next largest fund area is street improvements with estimated expenditures of $141M 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 Plan Expenditures	FY 2015 Budget Expenditures	FY 2016 Department Plan Expenditures	FY 2017 Department Plan Expenditures	FY 2018 Department Plan Expenditures	FY 2019 Department Plan Expenditures
Internal Service Capital Project Fund						
Joint Communications Improvements	**860,000**	-	860,000	-	-	-
Public Works Facility & City Hall Improvements	**1,435,000**	220,000	170,000	615,000	170,000	260,000
Capital Project Fund - Infrastructure						
Street Improvements	**140,919,630**	35,267,128	39,229,882	27,127,620	19,625,000	19,670,000
Storm Sewer Improvements	**7,704,675**	1,654,675	975,000	775,000	1,850,000	2,450,000
Bridge Improvements	**3,189,000**	1,909,000	100,000	120,000	960,000	100,000
Traffic Improvements	**4,637,585**	1,727,585	330,000	560,000	860,000	1,160,000
Downtown Improvements	**500,000**	100,000	100,000	100,000	100,000	100,000
Capital Project Fund - Non-Infrastructure						
Park Improvements	**2,209,150**	60,000	89,150	705,000	695,000	660,000
Fire Improvements	**3,500,000**	700,000	700,000	700,000	700,000	700,000
Forestry	**707,500**	181,500	131,500	131,500	131,500	131,500
Police Improvements	**1,250,000**	1,050,000	50,000	50,000	50,000	50,000
Recreation Improvements	**620,000**	250,000	125,000	155,000	40,000	50,000
Riverfront Improvements	**250,000**	-	-	-	100,000	150,000
Usher Ferry Improvements	**190,000**	-	100,000	50,000	20,000	20,000
Veterans Stadium Improvements	**1,500,000**	300,000	300,000	300,000	300,000	300,000
Library Improvements	**2,875,000**	300,000	600,000	600,000	775,000	600,000
Animal Control Improvements	**36,375**	7,000	7,100	7,200	7,425	7,650
Aquatic Improvements	**749,000**	103,000	131,500	131,500	191,500	191,500
Trail Improvements	**8,391,094**	1,373,094	1,183,000	1,000,000	1,223,000	3,612,000
Information Technology Improvements	**750,000**	150,000	150,000	150,000	150,000	150,000
Building Demolition Improvements	**575,000**	75,000	125,000	125,000	125,000	125,000
City Facilities Improvements	**2,500,000**	500,000	500,000	500,000	500,000	500,000
Capital Project Fund - Flood						
2008 Flood Recovery	**176,504,951**	99,504,567	42,545,384	24,455,000	10,000,000	-
Growth Reinvestment Initiative	**40,168,522**	10,251,725	5,971,784	6,970,056	7,978,310	8,996,647
Enterprise Capital Project Fund						
The Eastern Iowa Airport Improvements	**72,142,830**	15,892,230	13,238,850	18,151,750	17,485,000	7,375,000
Ice Arena Improvements	**100,000**	100,000	-	-	-	-
Water Pollution Control Improvements	**62,510,000**	11,570,000	14,950,000	9,310,000	11,635,000	15,045,000
Water Improvements	**80,587,500**	13,037,500	14,295,000	17,895,000	18,495,000	16,865,000
Parking Improvements	**29,600,000**	29,000,000	600,000	-	-	-
Sanitary Sewer Improvements	**29,780,000**	7,880,000	9,650,000	5,050,000	3,650,000	3,550,000
Transit Improvements	**6,044,000**	1,695,000	545,000	228,000	1,788,000	1,788,000
Golf Improvements	**570,000**	-	95,000	350,000	125,000	-
Total	**683,356,812**	234,859,004	147,848,150	116,312,626	99,729,735	84,607,297

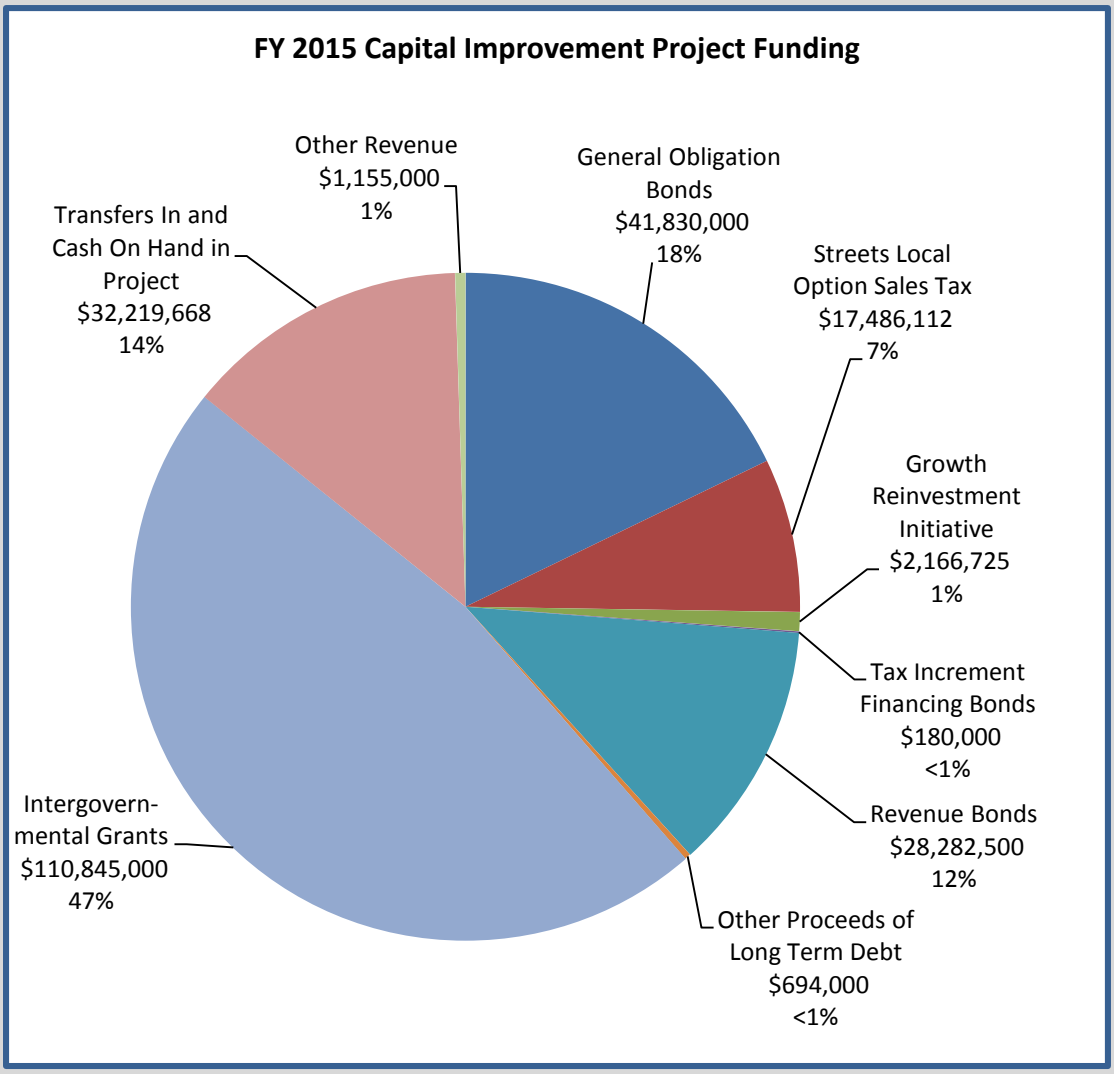
The largest revenue source over the 5 year plan is intergovernmental grants of $203M. The 5 year capital improvement project funding plan is illustrated below.



The FY 2015 capital improvement project expenditure budget is $235M (excluding transfers). The largest areas in terms of expenditures include:

- 2008 Flood Recovery – $100M
- Street Improvements – $35M
- Parking Improvements - $29M
- The Eastern Iowa Airport Improvements - $16M
- Water Improvements – $13M

In FY 2015, the largest capital improvement project funding source is intergovernmental grants of $111M. FY 2015 capital improvement project funding is illustrated below.



FY 2015 projects with bond funding include:

- $41.83M – general obligation bonds
  - $700K – Fire – Pumper Truck
  - $150K – Information Technology – Hardware/Software
  - $500K – Facility Improvements
  - $1M – Parking – Deferred Maintenance
  - $880K – Parks and Recreation Improvements
  - $50K – Police – Range (only if federal funding secured)
  - $550K – Public Works - Trees and Trails
  - $10M – Ineligible flood expenses
  - $28M – Casino ramp
- $180K – tax increment funding bonds
  - $180K – Signal Improvement
- $28.3M – revenue bonds
  - $12.1M – Water Pollution Control Improvements
  - $13M – Water Improvements
  - $3.1M – Sanitary Sewer Improvements

Included in the FY 2015 budget are several significant non-recurring capital improvement projects. A project is considered significant based on dollar value. These projects include:

- The Water Department is focusing to improve the J Avenue facility. This facility has a treatment capacity of 40M gallons of water per day. The City needs to ensure the plant is reliable and is beginning an 8 phase, $29M improvement project on the facility to be implemented over the next 8-10 years.
- If the gaming license is approved, the City will fund $28M for a casino parking ramp.
- The City also has planned a multi-million dollar project of street improvements relating to Collins Road. $1.5M is budgeted in FY 2015 for this project. Phase 1 includes street improvements from Twixt Town Road to East of Northland Avenue NE. This is a multiple year project.
- Incinerator repairs at the Water Pollution Control facility due to the flood of 2008 (FY 2015 expenditure budget: $11.5M; this is a multiple year project.)
- Flood Wall from B Avenue NE to Cedar Lake Quaker area (FY 2015 expenditure budget: $9M)
- Indian Creek from Otis Road to Dry Creek SW sanitary sewer replacement. The existing 42 inch sanitary sewer will be replaced with a 60 inch sanitary sewer to provide additional capacity for upstream areas. (FY 2015 expenditure budget : $3.5M; this is a multiple year project.)

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. At this time, the opening of the downtown library, the Ladd library, the amphitheater, and the U.S. Cellular Convention Center are the only projects identified to have a significant financial impact that can be quantified on the FY 2015 operating budget and beyond.

The Ladd library and the downtown main library opened in calendar 2013. The adopted FY 2014 library operating budget included an one-time increase of $500K in expenditures to be funded with $500K of contributions for the library. In addition, the City agreed to provide up to $112K for technician work performed by the city Facility Maintenance Department. After the budget was adopted by the City, the library requested the amount be increased from $500K to $800K for FY 2014. City and Library staff met to review the overall budget request and looked at ways to meet the operating needs of the Library. The City approved the request to increase expenditures in FY 2014 from $500K to $800K. The increase will be funded with $300K of contributions. The FY 2015 budget continues funding at the increased level of $800K. The $800K includes such expenses as personal services for staff hired since the facility opening, utilities, and building rental for the Ladd Library. A long term funding strategy needs to be developed for funding needs beyond FY 2015.

FY 2015 will be the first fully operational fiscal year for the amphitheater. The Parks and Recreation operating budget includes $758K of revenue and $757K of expenses for the amphitheater. The amphitheater is expected to generate enough revenue to fund expenses. FY 2015 budgeted expenses include advertising, contract labor, rental of requipment, concession supplies, insurance, and management fees. Revenue includes concession sales, admission fees, advertising income, event parking, and building rental.

The U.S. Cellular Center and Doubletree by Hilton at the U.S. Cellular Center opened in June 2013. FY 2015 is the first fiscal year where the budget includes estimates for the entire fiscal year for all three components of the facility. The combined revenue and expense budget for the hotel, convention center, and arena operations and debt is $27M. For FY 2015 the net income from the hotel portion of the complex will be applied to the debt issued for the hotel. The combined budget in FY 2015 (operations and debt) does not show a funding gap.

The implementation of streets LOST and GRI projects is expected to increase operating budgets as additional staff will be hired. The new staff will be funded from these revenue sources. The FY 2015 financial impact of positions is $438K which will be funded as appropriate by streets LOST or GRI revenue.

The project detail of the 5 year (FY 2015 – FY 2019) capital improvement project plan is located on subsequent pages. Some funds do not have planned projects and therefore plans are excluded from this book.

Fund: Street Improvements

Project Number	Project Name	Comment	Project Quadrant	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
301995	FY PW Existing Staff Time		Multiple	**420,000**	**420,000**	**420,000**	**420,000**	**420,000**	Funding for existing staff who work on projects. Various projects with cash on hand to fund existing staff.
3017970	FY PW Staff Time-Streets LOST	Streets LOST	Multiple	**1,176,112**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	Funding for staff who work on projects receiving Streets LOST funding.
3012049	TIF 76th Ave fr Krkwd to I-380		SW	**1,850,000**					Reconstruction of a two lane street with open ditches to a three lane street with a center left turn lane, curb and gutter and storm sewer . College Community School district is contributing funding towards the project.
301	TIF Oakland Rd Fr E-H Ave	Streets LOST	NE	**76,000**					Curb repair, patching, ramp and storm sewer improvements with asphalt surface replacement.
301208	TIF 76th Ave Fr 18th -Edge		SW	**3,832,222**					Complete reconstruction of a rural two lane seal coat roadway with open ditches to a three lane curb and gutter street with storm sewer.
3012001	TIF Edge Bdge fr PV Ct-37 Ave		SW	**150,000**					Edgewood Road SW Multi-Use Bridge/Pathway Extension from Prairie Valley Court to 37th Avenue.
301240	1st Ave E fr 27th - 40th Sts		Multiple	**4,043,200**	**4,701,032**				Rehabilitate existing deteriorated pavement on 1st Avenue using a combination of hot asphalt mix overlays, patching, curb replacement, and spot locations of reconstruction.
301446	Collins fr Twixt to Northland		NE	**1,500,000**	**5,100,000**	**6,577,020**	**1,000,000**		Collins Road (IA 100) Phase 1 Complete Streets Improvements from Twixt Town Road to East of Northland Avenue NE.
3017015	FY15 Sidewalk/Ramp Repair Prg		Multiple	**250,000**					Annual City wide sidewalk repair and ramp replacement program.
301	Tow Terr Fr C Ave - Albrnt		NE	**50,000**	**1,320,000**	**1,400,000**			Construct new complete street section that provides improved vehicle, pedestrian and bicycle accommodation.
301666	Tow Ter Fr Somrst - C Ave		NE	**50,000**	**700,000**	**705,600**			Construction of a new portland concrete urban section roadway with sidewalk and a trail.
301	C Ave NE fr Shefld to Tow Terr		NE	**50,000**	**700,000**	**700,000**			Conversion of asphalt road with open ditches to a concrete curb and gutter street with storm sewer.
301	Wright Brother E 151-Ch Vly Rd	Streets LOST	SW	**400,000**					Joint project with Linn County to perform a concrete overlay on Stoney Point Road.
301	1st Ave E fr & 4th St Ped Xing		Multiple	**400,000**	**57,200**				Reconstruction of the 1st Avenue and 4th Street E intersection to improve pedestrian crossing.
3012078	1st Ave E fr & 4th St RR Xing		Multiple	**285,000**					Replacement of the railroad crossing signals in conjunction with the pedestrian crossing improvements.
301612	TIF C Ave fr Collins - BF		NE	**2,073,000**	**3,053,650**				The project consists of 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.
301	4th &5th St fr 3rd to 5th St	Streets LOST	SE	**480,000**					Rehabilitate 4th and 5th Streets SE from 3rd to 5th Streets including conversion of these section of the street from one-way to two way and the improvement of bicycle and pedestrian accommodations.
301	6th St Fr Wilson - 33rd Ave	Streets LOST	NE	**364,000**	**1,000,000**				Concrete overlay of existing surface with paved shoulders.
3012025	TIF Kirkwood Blvd @ 76th Ave		NE	**289,200**					Intersection improvements in conjunction with Iowa Clean Air Attainment Program grant funded signal installation.
301734	Oaklnd Rd fr Glfvw to Glf St		NE	**126,833**					Sidewalk extension.
301	FY Recurring Misc Streets	Streets LOST	Multiple	**250,000**	**250,000**	**250,000**	**250,000**	**300,000**	Funding for miscellaneous street work which may come up during the fiscal year.
301	FY Recurring Railroad CIP	Streets LOST	Multiple	**50,000**	**50,000**	**50,000**	**100,000**	**100,000**	Funding for City expenses in relation to railroad crossing upgrades.
301	FY Recurring Local Pvmt Rpr	Streets LOST	Multiple	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	Funds for miscellaneous street patches.
301	FY Recurring Curb Repair	Streets LOST	Multiple	**1,000,000**	**500,000**	**500,000**	**500,000**	**500,000**	Funds for repair of existing curb.
301993	FY Recurring Com Sidewalk Wide		Multiple	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	Funding for a match for developers to build 6 foot wide verses the standard 5 foot wide sidewalk in conjunction with commercial or office developments.
3012044	FY Recurring Seeding		Multiple	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	To review projects from the recent past and reseed as needed.
301	Misc Concrete Repairs	Streets LOST		**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	Funding for an on-call contractor to do pavement repairs as needed.
301	Misc Asphalt Repairs	Streets LOST	Multiple	**25,000**	**25,000**	**25,000**	**25,000**	**25,000**	Funding for an on-call contractor to do pavement repairs as needed.

Fund: Street Improvements

Project Number	Project Name	Comment	Project Quadrant	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
301385	Prarie Dr fr 29th - Frank		NE	**129,825**					Extend sidewalk along Prairie Dr NE between Franklin Avenue and 29th Street, install pedestrian ramps and associated work.
3012004	TIF 26th St fr 60th - 76th Ave		SW	**100,000**	**1,000,000**				Conversion of a gravel road to a concrete curb and gutter street.
3012079	Prarie Vly Ct Sidewalk		SW	**120,000**					Sidewalk extension on Prairie Valley Court SW.
301614	42nd St @ I-380 Ramp		SW	**300,000**					Street improvements in conjunction with Cedar River Trail reconfiguration and railroad signal upgrade. Project includes intersection pavement reconstruction, newly configured medians and improvements to the I-380 northbound exit ramp.
301500	ASD 18th St Fr Wilson - 16th		Multiple	**1,000,736**	**1,250,000**				Extension of 18th St from N. of Wilson Ave to 16th S SW. Reconstruction of a portion 18th St N of 16th Ave.
301	Stny Pt fr Ch Hill to Covton	Streets LOST	SW	**150,000**					Joint project with Linn County to perform a concrete overlay on Rogers Road. This is City share of costs.
301	Ely Rd fr John Cty to E C St	Streets LOST	NE	**150,000**					Joint project with Linn County to perform a concrete overlay on Ely Road. This is City share of costs.
301	Rogers Rd fr Cov to E. O Ave	Streets LOST	SW	**180,000**					Joint project with Linn County to perform a concrete overlay on Rogers Road. This is City share of costs.
3012071	29th St @ Oakld Rd & Praire		SW	**20,000**					Construction of new sidewalk ramps at the intersection of 29th St NE with Oakland Road and Prairie Drive in conjunction with traffic signal installation.
3012062	TIF Union Pacific ROW-NewBo		SE	**100,000**					Union Pacific Railroad right of way acquisition behind New Bo Market at the request of Southside Investment.
301	Wdsde Dr fr Wstwd Dr - O Ave	Streets LOST	NW	**150,000**					Repair and asphalt overlay of existing portland cement road.
3012034	FY Rec Art St PCC Crack Seal		Multiple	**186,000**	**150,000**	**150,000**	**150,000**	**150,000**	Arterial street crack and joint sealing.
3017019	FY19 Sidewalk/Ramp Repair Prg		SW					**300,000**	Annual City wide sidewalk repair and ramp replacement program.
3012060	TIF Ush Fry fr N Rv to Bl Fry	Streets LOST	NE		**640,000**	**1,500,000**			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 and the IDOT has agreed to pick up other improvements that would need to be done at City cost as part of the Highway 100 extension.
301491	TIF 51st near Council Recon	Streets LOST	NE		**1,330,000**				Reconstruction of Park Place and realignment of 51st St at Council Street.
301	8th St Fr 3rd Ave to 8th Ave	Streets LOST	SE	**400,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
3012050	74th St White Ivy to C Ave	Streets LOST	NE		**280,000**	**870,000**	**270,000**		Reconstruct existing seal coat roadway as portland concrete to reduce maintenance needs.
301	7th St Fr A Ave - 8th Ave	Streets LOST	Multiple	**600,000**					Project will include drainage improvements, street patching, curb repair and asphalt mill and overlay.
3017017	FY17 Sidewalk/Ramp Repair Prg		Multiple			**300,000**			
301	4th Ave Fr 6th St to 16th St	Streets LOST	SE	**800,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
3017016	FY16 Sidewalk/Ramp Repair Prg		Multiple		**200,000**				Annual City wide sidewalk repair and ramp replacement program.
301	12th Ave Fr 10th St - 19th St	Streets LOST	SE			**100,000**	**500,000**		
301	Wst Pst Rd fr Gordn - D Ave	Streets LOST	NW	**100,000**	**700,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Wstview Dr fr 1st Ave - Sharon	Streets LOST	NW	**80,000**					Hot asphalt mix overlay of existing portland concrete roadway.
301	14th Ave Fr 28th St-30th St	Streets LOST	SE	**100,000**					Mill and overlay of existing roadway.
301	19th St fr Mt Vernon-Bever Av	Streets LOST	SE	**500,000**					Overlay of existing portland concrete and with hot asphalt mix overlay roadway sections.
301	26th St fr McCarthy-Parkwood	Streets LOST	SE	**60,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	30th St fr Bever Av-Mt Vernon	Streets LOST	SE	**300,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	35th St fr Mt Vernon-Dalewood	Streets LOST	SE	**50,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	36th St fr Mt Vernon-White Oak	Streets LOST	SE		**250,000**				Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.

Fund: Street Improvements

Project Number	Project Name	Comment	Project Quadrant	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
301	Bever Av fr 22nd St-Memorial	Streets LOST	SE	**400,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Bever Av fr 14th St-19th St	Streets LOST	SE	**450,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Dalewood Av fr 34th St-35th St	Streets LOST	SE	**50,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Dairydale Ct fr 32nd St-Knoll	Streets LOST	SE	**40,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Garden Dr fr WA Av-Grande Av	Streets LOST	SE	**100,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Skylark Ln- 36 StE-Bever Ave	Streets LOST	SE		**30,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Lost Valley Rd -Bever Av loop	Streets LOST	SE		**200,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Mansfield Av -30th St-31st St	Streets LOST	SE	**40,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Grande Av fr Bever Pk-19th St	Streets LOST	SE	**600,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Forest Dr fr Grande-Mt Vernon	Streets LOST	SE	**400,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	Forest Dr -Blake Bv-Cottage Gr	Streets LOST	SE	**300,000**					Overlay of existing portland concrete with portland concrete curb and gutter roadway sections.
301	Soutter AvCt - cul-sac-40th St	Streets LOST	SE	**10,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	1st Ave fr Roxbury-Edgewood Rd	Streets LOST	SW	**250,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	1st Av fr Edgewood-Cleveland		SW	**400,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	3rd Ave fr 1st St-13th St	Streets LOST	SW	**400,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	6th St - Ingleside-Hawkeye Dwn	Streets LOST	SW		**500,000**				Mill, patch and overlay of existing overlaid portland concrete rural section roadway and consideration of center turn lane addition at Hawkeye Downs Road.
301	6th St -76th Av-Amer Dr	Streets LOST	SW		**600,000**				Mill, patch and overlay of existing overlaid portland concrete rural section roadway.
301	8th Av fr 18th St-Rockford Rd	Streets LOST	SW	**350,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	8th Av fr 10th St-7th St	Streets LOST	SW	**150,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	9th Av fr Chandler-18th St	Streets LOST	SW	**100,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	12th Av fr Edgewood-Wms Blvd	Streets LOST	SW		**100,000**	**400,000**	**400,000**		Reconstruct existing seal coated rural roadway section.
301	15th Av fr 12th St-C St	Streets LOST	SW	**600,000**	**200,000**				Hot Asphalt Mix overlay of existing portland concrete roadway.
301	16th Av fr RR Viaduct-6th St	Streets LOST	SW	**400,000**	**600,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	17th St fr 11th Ave-10th Ave	Streets LOST	SW	**50,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	17th St fr 8th Ave-1st Ave	Streets LOST	SW	**80,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	31st St fr 12th Ave-1st Ave	Streets LOST	SW	**100,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Auburn Dr fr 12th Ave-1st Ave	Streets LOST	SW	**80,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Bowling St fr Wilson Av-C St	Streets LOST	SW	**100,000**	**250,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	C St fr Bowling St-Wilson Av	Streets LOST	SW	**100,000**	**300,000**				Hot Asphalt Mix overlay of existing portland concrete roadway.
301	CherryHill Rd-Johnsn Av-1st Av	Streets LOST	SW	**100,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Crestridge Av - Broadmr-1st Av	Streets LOST	SW	**80,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Drexel Dr fr Langdon-1st Av	Streets LOST	SW	**20,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.

Fund: Street Improvements

Project Number	Project Name	Comment	Project Quadrant	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
301	Kenrich Dr -cul-sac Wilson Av	Streets LOST	SW	**50,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Langdon Ct -cul-sac Langdon Av	Streets LOST	SW	**10,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Edgewood Rd -Wms Bv-16th Av	Streets LOST	SW	**200,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Edgewood Rd - Johnson Av-E Av	Streets LOST	NW	**150,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Wiley Blvd - Wms Bv-16th Ave	Streets	SW	**400,000**					Hot Asphalt Mix overlay of existing portland concrete
301	Wilson Av fr Edgwd Rd-Lori Dr	Streets LOST	SW		**200,000**				Hot Asphalt Mix overlay of existing portland concrete roadway.
301	42nd St fr I380-Wenig Rd	Streets LOST	NE	**750,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	BlairsFerry - Buffalo-Milburn	Streets LOST	NE	**50,000**	**700,000**				Mill, patch and overlay of existing overlaid portland concrete rural section roadway.
301	Center Point fr J Ave-Coe Rd	Streets LOST	NE	**50,000**	**500,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Center Point -29th St-32nd St	Streets LOST	NE	**100,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Glass Rd -Edgewood-Wenig	Streets LOST	NE	**500,000**	**500,000**				Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Boyson fr C Ave - E Corp Lmts	Streets LOST	NE	**150,000**	**150,000**				Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Rvnwd Terr fr Edgewd - 29th St	Streets LOST	NW	**100,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Coe Rd fr CenterPoint-A Ave	Streets LOST	NE		**300,000**				Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	Hampden Dr -Devonshr-Crandall	Streets LOST	NE	**80,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Zelda Dr fr Midway N 400'	Streets LOST	NW	**20,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Michael Dr - W & E of Milburn	Streets LOST	NE		**70,000**	**500,000**			Reconstruct existing seal coated roadway section.
301	Northwood Dr -Wenig-42nd St		NE	**70,000**	**700,000**				Reconstruct existing portland concrete roadway section.
301	29th St -1st Ave-Center Point	Streets LOST	NE	**500,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	32nd St -1st Ave-Center Point	Streets LOST	NE	**500,000**					Overlay of existing portland concrete and portland concrete with Hot Asphalt Mix overlay roadway sections.
301	MCCloud Pl -Center Point-bridg	Streets LOST	NE	**40,000**	**50,000**				Replace existing ACC rural section.
301	Oakland Rd fr H Av-32nd St	Streets LOST	NE		**500,000**	**500,000**			Mill, patch and overlay of existing overlaid portland concrete roadway.
301	20th St -Burch Av-Johnson Av	Streets LOST	NW	**50,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	22nd St -Burch Av-Johnson Av	Streets LOST	NW	**50,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Burch Ave fr 24th St-21st St	Streets LOST	NW	**150,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	Crestwd Dr - 39th St-Edgwd Rd	Streets LOST	NW		**50,000**	**450,000**			Replace existing rural section.
301	Ellis Blvd fr K Ave-O Ave	Streets LOST	NW	**300,000**					Mill, patch and overlay of existing overlaid portland concrete roadway.
301	Meadowlark Ln -1st Av-Skyline	Streets LOST	NW	**80,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	N Ave fr Koehler Dr-12th St	Streets LOST	NW	**120,000**					Hot Asphalt Mix overlay of existing portland concrete roadway.
301	O Ave fr Ellis - Edgwd	Streets LOST	NW	**100,000**	**1,500,000**				Mill, patch and overlay of existing overlaid portland concrete roadway.
3010001	FY Maintenance Projects	Streets LOST			**2,873,000**	**6,950,000**	**11,130,000**	**12,895,000**	
3010002	FY Development Projects	Streets LOST			**3,500,000**	**3,600,000**	**3,700,000**	**3,800,000**	
	Total Expenses			**35,267,128**	**39,229,882**	**27,127,620**	**19,625,000**	**19,670,000**	
	GO Bonds			-	2,854,800	3,730,600	1,475,000	775,000	
	TIF Bonds			-	1,653,650	-	-	-	

Fund: Street Improvements

Project Number	Project Name	Comment	Project Quadrant	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
	Other Proceeds of Long Term Debt			-	1,625,000	625,000	-	-	
	Federal Grant			6,202,794	10,068,200	5,802,020	-	-	
	State Grant			700,000	806,000	-	-	-	
	Local Grant			500,000	-	-	-	-	
	Transfers In			20,083,112	20,163,000	16,970,000	17,900,000	18,895,000	
	Other Revenue			629,000	817,200	-	250,000	-	
	Cash on Hand in Project			7,152,222	1,242,032	-	-	-	
	Total Revenue			**35,267,128**	**39,229,882**	**27,127,620**	**19,625,000**	**19,670,000**	

****NOTE - The comment "Streets LOST" indicates the project includes partial to full streets local option sales tax funding.**

Fund: Joint Communications Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
065	Public Safety Tower		**860,000**				Build own tower to reduce the lease costs per fiscal year from operations.
	Total Expenses	**-**	**860,000**	**-**	**-**	**-**	
	Transfers In	-	860,000	-	-	-	
	Total Revenue	**-**	**860,000**	**-**	**-**	**-**	

Fund: City Hall and City Services Facility Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
085201	CSC-Facility Rebuild	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	Cost sharing for new city services facility.
085103	CSC-Re-roof 10 B16 Highbay			**450,000**			Reroof former Solid Waste building at 4th St SW.
085127	CSC-Overhead Door Replacement	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	Overhead door replacement as needed.
085128	CSC-Perimeter Security	**10,000**				**10,000**	Public Works Facility security of the grounds.
085	CSC-Parking Lot Restriping				**5,000**		
085	CSC-Energy Mgmt Software Upgr					**15,000**	
085	CSC-HVAC Replacement					**15,000**	
085099	CSC-City Services Facility Imp	**50,000**	**5,000**	**5,000**	**5,000**	**10,000**	Public Works Facility Improvements.
085	CH-Perimeter Security		**5,000**				
085502	CH-Building Tuck Pointing		**5,000**		**5,000**		
085	CH-Window Glass Repl	**5,000**		**5,000**		**5,000**	City Hall window glass replacements.
085	CH-Energy Mgmt Software Upgr					**15,000**	
085	CH-HVAC Replacement					**35,000**	
	Total Expenses	**220,000**	**170,000**	**615,000**	**170,000**	**260,000**	
	Transfers In	370,000	320,000	315,000	170,000	260,000	
	Total Revenue	**370,000**	**320,000**	**315,000**	**170,000**	**260,000**	

Fund: Storm Sewer Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
304160	NPDES Compliance Improvements	**50,000**	**125,000**	**125,000**	**150,000**	**150,000**	Project will provide for cleaning sediment out of basins, mitigating erosion issues, mitigating standing water issues, reestablishing vegetation, modifications to outlet structures and other items to address compliance with the storm water permit.
304281	76th Ave 800' E/o 18th St	**227,510**					Project will provide storm sewer conveyance related to the street.
304364	76th Ave 1300 W/o 18th St	**543,165**					Project will provide storm sewer conveyance related to the street.
304391	23rd St Dr SE	**20,000**					Project will extend storm sewer to improve drainage.
304990	Misc Storm Sewer	**50,000**	**100,000**	**100,000**	**100,000**	**100,000**	Repairs to storm sewer structures and pipes at various locations throughout the City.
304390	Terrace Hill Drive NE (3905)	**5,000**					Project will add an intake or re-grade area to alleviate drainage issue.
304389	18th St. SW (1402)	**20,000**					Project will repair a storm sewer to minimize drainage issues.
304998	Recurring Drain Tile Program	**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.
304385	Recurring Watershed Analysis	**30,000**	**50,000**	**50,000**	**50,000**	**50,000**	This project provides funding for watershed assessments and to perform minor repairs within watersheds to address storm water permit requirements.
304257	18th St. Detention Basin	**30,000**	**250,000**				Project will provide a regional detention basin west of 18th Street SW. Developer contributions will provide additional funding to the project.
304378	900 29th St.	**125,000**					Project will replace an undersized concrete drainage flume with new storm sewer to address erosion and street flooding issues.
304372	D Ave Fr 38th -39th St.	**30,000**	**100,000**	**100,000**	**100,000**		This project will analyze, design and construct a replacement storm sewer for this area that currently floods because of undersized and poor configuration of storm sewer system.
304149	Blake Blvd Fr. Crescent-Forest			**150,000**	**150,000**		Project will replace the segment of existing brick sewer with an upsized storm sewer to alleviate the localized flooding/ponding in area.
304156	D Ave @ 30, 31 & 32			**200,000**	**250,000**		Project will replace undersized storm sewer with new.
304121	Foote St Btw. 1st Ave & 17					**350,000**	Project will extend an existing 60" storm sewer to the area of 10th Ave & Foote St. SW to address localized flooding issues.
304163	Grande From Crescent-Park ter				**300,000**		Project will install new storm sewer on Grande Ave from Crescent - Park Terrace to alleviate flooding/ponding issues in street .
304241	Johnson Ave Fr 1st Ave-W post				**300,000**	**300,000**	Project will install new storm sewer and street because of expanded development in area.
304151	Meadowbrk Dr. Forest-26th	**35,000**	**300,000**				Project will replace the segment of existing brick sewer with an upsized storm sewer to alleviate the localized flooding/ponding in area.
304110	Noelridge Park	**194,000**			**400,000**	**400,000**	Project will repair erosion issues and make modifications to detention basin to reduce down stream impacts from existing Collins Road and development plus the increase flows due to reconstruction of Collins Road. (State Revolving Fund Grant)
304159	Oakland Rd S/o Elmhurst Dr					**300,000**	Install new storm sewer in Oakland Rd NE to reduce flooding and ponding of storm water on street.
304157	Ushers Fy Crk N/O 42nd					**750,000**	Construct New Detention Basin to reduce down stream impacts due to prior development. This exceeds the budget for Fee so will need to be GO bonded/Revenue bonded or other funding source.
304386	Gibson Drive NE	**100,000**					Project will expand capacity of detention basin to minimize impact to other properties.

Fund: Storm Sewer Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
304384	Indian Creek at 30th Street Dr	**100,000**					Project will provide bank stabilization along portion of Indian Creek (State Revolving Fund Grant).
304387	18th Street and 29th Avenue	**25,000**					Project will provide additional storm water capacity across 18th Street to reduce street flooding.
304388	Sierra Drive (2952)	**20,000**					Project will extend drain tile to an area to protect street pavement.
	Total Expenses	**1,654,675**	**975,000**	**775,000**	**1,850,000**	**2,450,000**	
	Other Proceeds of Long Term Debt	294,000	-	-	-	-	
	Transfers In	560,000	875,000	525,000	1,600,000	2,450,000	
	Cash on Hand in Project	800,675	100,000	250,000	250,000	-	
	Total Revenue	**1,654,675**	**975,000**	**775,000**	**1,850,000**	**2,450,000**	

Fund: Bridge Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
305031	McCloud Place @ McCloud Run	**569,000**					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 from the City Bridge fund to replace the bridge. The City fund are the 20% local match.
305121	TIF Edge Rd Pr Vly Ct-37th Ave	**300,000**					Construction of a multiuse bridge over Highway 30, under crossings of the Highway 30 ramps, and multiuse path on the east side of Edgewood Road SW from Prairie Valley Court to 37th Avenue. (301083 funds)
305990	FY Recurring Misc Bridge		**100,000**	**100,000**	**100,000**	**100,000**	These are funds to cover any unanticipated bridge improvements that could possibly arise over the course of a year. This City has in excess of 70 structures to maintain.
305127	Cedar Rvr Bridges Misc Repairs	**1,000,000**					This project is for repairs to the City maintained bridges over the Cedar River, including the 2nd Avenue, 3rd Avenue, 8th Avenue, 12th Avenue, 16th Avenue and Edgewood Road bridges. More than $2 M in repairs have been identified. 400K=305990, 500K=305079, 100K=305105
305123	Kirkwood Blvd @ Hwy 30	**40,000**		**20,000**	**860,000**		This project has received FY 18 Metropolitan Coalition funding and is to improve the existing sidewalk on the bridge over Highway 30 on Kirkwood Blvd from 4 feet to 10 feet. The trail approaching both ends of the existing bridge walk is 10 feet wide. When the bridge walk is 10 feet wide the City will have a trail of 8 to 10 feet from the Kirkwood Community College Campus to Bowling St and Wilson Ave SW.
	Total Expenses	**1,909,000**	**100,000**	**120,000**	**960,000**	**100,000**	
	GO Bonds	-	100,000	100,000	272,000	100,000	
	Federal Grant	317,000	-	-	688,000	-	
	Transfers In	1,050,000	-	-	-	-	
	Cash on Hand in Project	542,000	-	20,000	-	-	
	Total Revenue	**1,909,000**	**100,000**	**120,000**	**960,000**	**100,000**	

Fund: Signals Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	DetaiLight-emitting diode Scope of Work
306264	Edgewood 37th Ave - PR Vly	**65,000**					Edgewood Road SW Multi-Use Bridge/Pathway Extension from Prairie Valley Court to 37th Avenue will include modifications to the existing signals. (306096 funds)
306227	TIF C Ave NE @Rockwell Collins	**180,000**					New Traffic Signal Installation, upgrades to existing signals in the corridor.
306265	ACTRA Traffic Signal Sys	**900,000**					Project is for purchase of the equipment necessary to complete the traffic operations room, including computers, monitors and software necessary to use the new fiber network that has connected every signal in the City. (306100 funds)
306204	29th St and Oakland Rd	**190,000**					Replace existing signal that is at the end of its useful life and add pedestrian crossing heads with new signal to accommodate sidewalk and pedestrian crossings at the intersection. ($23K from 306338 and $82K from 306190.)
306255	29th St and Prarie Drive	**187,585**					Utilizing an Iowa Clean Air Attainment Program grant that funds the majority of the cost for Installation of new traffic signal to improve safety, traffic flow and provides pedestrian crosswalks where none exist now but with the Safe Routes to school grant project, there will be new sidewalk along Prairie Drive to 29th St NE. This crossing will be utilized by students from Franklin Middle School and Garfield Elementary School. (306993 funds)
306991	FY Recurring Signal Upgrading		**25,000**	**25,000**	**25,000**	**25,000**	
306992	FY Recurring Loop Upgrading		**25,000**	**25,000**	**25,000**	**25,000**	
306993	FY Recurring Controller Upgrad		**20,000**	**20,000**	**20,000**	**20,000**	
306994	FY Recurring PED Countdown Sig		**25,000**	**25,000**	**25,000**	**25,000**	Misc. Project to Upgrade Pedestrian Heads to Manual on Uniform Traffic Control Devices required Pedestrian Countdown Head.
306022	1ST Ave Signal Loop	**170,000**					Replacement of Traffic Signal and related equipment impacted by 301240 (1st Ave 27th - 40th).
306129	LED Replacement Fund	**35,000**					Maintenance of Light-emitting diode Traffic Signal Indications - covered by Energy Savings. Need to submit funding increase request through operations.
306261	1st Av W@ I380 SB Off Ramps					**300,000**	Complete Replacement of Existing Traffic Signals.
306	1St Ave E @ 1st - 5th St		**25,000**	**25,000**	**25,000**	**25,000**	Complete Replacement of Existing Traffic Signals.
306187	Signal Power Backup		**20,000**	**20,000**	**20,000**	**20,000**	Battery Backup for Railroad Preempted Traffic Signals, Fiber Optic Communications Network and Major Intersections with Red-Red Flash Operation.
306214	I-380 Terminal Improv				**180,000**	**180,000**	Complete Replacement of Existing Traffic Signals at H Ave NE, 7th & 8th St NE, 3rd Ave SW. Diagonal Drive SW and Wilson Ave SW.
306185	Collins Rd @C Ave-Twixt Town		**100,000**	**180,000**	**180,000**	**180,000**	Complete Replacement of Existing Traffic Signals @ Kmart/Lindale, Northland, Northland Square and C Ave.
306113	Edgewood Rd & N River Village		**30,000**	**180,000**			Relocation of Existing Traffic Signals due to Highway 100 Improvement Project.
306177	Edgewood Rd @ Glass Rd-BF		**60,000**	**60,000**	**360,000**	**360,000**	Complete Replacement of Existing Traffic Signals. Coordinate with Highway 100 improvements.
	Total Expenses	**1,727,585**	**330,000**	**560,000**	**860,000**	**1,160,000**	
	GO Bonds	-	230,000	560,000	860,000	1,160,000	
	TIF Bonds	180,000	-	-	-	-	
	Federal Grant	197,000	-	-	-	-	
	Transfers In	1,145,585	-	-	-	-	
	Cash on Hand in Project	205,000	100,000	-	-	-	
	Total Revenue	**1,727,585**	**330,000**	**560,000**	**860,000**	**1,160,000**	

Fund: Park Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
307104	Backflow Prevention	**60,000**	**19,500**				Repair and upgrade water services at parks.
307069	Pavement Repair and Replc				**150,000**	**150,000**	
307402	Noelridge Park Lagoon			**100,000**	**150,000**		
307070	City Trails - asphalt			**160,000**	**150,000**	**50,000**	
307	City Park Trails - granular			**45,000**	**50,000**		
307990	Parks Miscellaneous Imp.		**39,650**	**70,000**	**70,000**	**60,000**	
307702	Bever park Sidewalk/bridge		**30,000**				
307	Playground replc/add			**150,000**	**45,000**	**150,000**	
307103	Public Gardens /Greenhouse					**250,000**	
307207	Shaver Park			**30,000**			
307701	Bever Park Roadway Project			**150,000**	**80,000**		
	Total Expenses	**60,000**	**89,150**	**705,000**	**695,000**	**660,000**	
	GO Bonds	60,000	89,150	705,000	695,000	660,000	
	Total Revenue	**60,000**	**89,150**	**705,000**	**695,000**	**660,000**	

Fund: Fire Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY18 Budget	Detailed Scope of Work
308151	Fire Pumper	**700,000**					New fire pumper required as part of fire apparatus replacement plan and to meet National Fire Protection Association standards.
308134	Fire Pumper		**700,000**				
308152	Fire Pumper			**700,000**			
308	Ladder Truck				**700,000**	**700,000**	
	Total Expenses	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	
	GO Bonds	700,000	700,000	700,000	700,000	700,000	
	Total Revenue	**700,000**	**700,000**	**700,000**	**700,000**	**700,000**	

Fund: Forestry Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
309995	Recurring Street Trees	**150,000**	**100,000**	**100,000**	**100,000**	**100,000**	Replacement and new street tree plantings.
309156	Plant Some Shade	**6,500**	**6,500**	**6,500**	**6,500**	**6,500**	Replacement and new tree plantings.
309158	Branching Out Grant	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	Replacement and new tree plantings.
309159	Trees Please! Grant	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	Replacement and new tree plantings.
	Total Expenses	**181,500**	**131,500**	**131,500**	**131,500**	**131,500**	
	GO Bonds	150,000	100,000	100,000	100,000	100,000	
	Local Grant	31,500	31,500	31,500	31,500	31,500	
	Total Revenue	**181,500**	**131,500**	**131,500**	**131,500**	**131,500**	

Fund: Police Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY18 Budget	Detailed Scope of Work
310333	Police Outdoor Firing Range	**1,050,000**					Consolidated effort to upgrade the police outdoor firing range.
310	Blast Film		**12,500**	**12,500**	**12,500**	**12,500**	
310	Ballistic Glass		**20,000**				
310	Security Cameras		**17,500**	**37,500**			
310	Installation of Crash gates				**37,500**	**37,500**	
	Total Expenses	**1,050,000**	**50,000**	**50,000**	**50,000**	**50,000**	
	GO Bonds	50,000	50,000	50,000	50,000	50,000	
	Federal Grant	900,000	-	-	-	-	
	Local Grant	100,000	-	-	-	-	
	Total Revenue	**1,050,000**	**50,000**	**50,000**	**50,000**	**50,000**	

Fund: Recreation Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
311139	ADA Improvements		**15,000**	**5,000**	**10,000**		
311180	NW Rec Center Park & Grounds			**150,000**			
311180	Ambroz Parking Lot	**250,000**			**30,000**		Repair or replace existing parking lots as needed at recreation facilities. Mostly at Ambroz and along retaining wall.
311163	Tennis Center		**100,000**			**50,000**	
311173	Tennis Center Storage Building		**10,000**				
	Total Expenses	**250,000**	**125,000**	**155,000**	**40,000**	**50,000**	
	GO Bonds	250,000	125,000	155,000	40,000	50,000	
	Total Revenue	**250,000**	**125,000**	**155,000**	**40,000**	**50,000**	

Fund: Riverfront Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
312077	Harbor Sidewalk Repairs				**100,000**	**100,000**	
312	ADA Fishing Piers					**50,000**	
	Total Expenses	**-**	**-**	**-**	**100,000**	**150,000**	
	GO Bonds	-	-	-	100,000	150,000	
	Total Revenue	**-**	**-**	**-**	**100,000**	**150,000**	

Fund: Ushers Ferry Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
313645	UF Lodge Parking		**100,000**				
313647	Paint Shop Roof			**10,000**			
313639	Bandstand Improvement			**30,000**			
313648	Telephone House Roof				**20,000**	**20,000**	
313646	General Store Roof			**10,000**			
	Total Expenses	**-**	**100,000**	**50,000**	**20,000**	**20,000**	
	GO Bonds	-	100,000	20,000	20,000	20,000	
	Cash on Hand in Project	-	-	30,000	-	-	
	Total Revenue	**-**	**100,000**	**50,000**	**20,000**	**20,000**	

Fund: Veterans Stadium Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
314338	Seating Bowl Drainage Repairs	**115,000**					The Stadium seating bowl drainage intakes are small and are easily clogged with debris. The seating bowl drainage system needs to be repaired to help alleviate the clogging issue and standing water in the stands near the drains.
314348	Pavilion Decking Replacment	**75,000**					The wood decking in the pavilion area has reached the end of its useful life and needs to be replaced.
314349	Replacement funds	**60,000**	**150,000**	**150,000**	**150,000**	**150,000**	Recurring annual funds for replacement of equipment used to maintain the stadium complex.
314300	Misc Stadium	**300,000**	**150,000**	**150,000**	**150,000**	**150,000**	Recurring annual funds for upgrades to the stadium.
	Total Expenses	**550,000**	**300,000**	**300,000**	**300,000**	**300,000**	
	Transfers In	500,000	150,000	150,000	150,000	150,000	
	Other Revenue	50,000	-	-	-	-	
	Cash on Hand in Project	-	150,000	150,000	150,000	150,000	
	Total Revenue	**550,000**	**300,000**	**300,000**	**300,000**	**300,000**	

Fund: Library Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
316750	Books, Periodicals & Subscript		**600,000**	**600,000**	**600,000**	**600,000**	Need to continually circulate books, periodicals, E-books, etc. to maintain new material for patrons.
316	IT Infrastructure refresh				**175,000**		
316750	Books, Periodicals & Subscript	**300,000**					
	Total Expenses	**300,000**	**600,000**	**600,000**	**775,000**	**600,000**	
	Other Revenue	300,000	600,000	600,000	775,000	600,000	
	Total Revenue	**300,000**	**600,000**	**600,000**	**775,000**	**600,000**	

Fund: Animal Control Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
317822	Kennel Repair / Replacement	**2,000**	**2,100**	**2,200**	**2,300**	**2,400**	Typical kennel repairs to kennel and gate pulley systems.
317824	Reseal Concrete Floor	**5,000**	**5,000**	**5,000**	**5,125**	**5,250**	The new facility is having concrete floors built in the office areas and will need to be resealed each year to maintain the life of the floor.
	Total Expenses	**7,000**	**7,100**	**7,200**	**7,425**	**7,650**	
	Cash on Hand in Project	7,000	7,100	7,200	7,425	7,650	
	Total Revenue	**7,000**	**7,100**	**7,200**	**7,425**	**7,650**	

Fund: Downtown Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
321531	FY Recur Downtn Stscape Rpr	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	Annual Fund for repairs of streetscape elements in the downtown district.
321532	FY Recur Downtn Amentities Rpr	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	Annual Fund for repairs of amenities in the downtown district.
	Total Expenses	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	
	GO Bonds	-	100,000	100,000	100,000	100,000	
	Cash on Hand in Project	100,000	-	-	-	-	
	Total Revenue	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	

Fund: Aquatic Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
324242	Bender Pool Renovations	**78,000**	**80,000**				Repair exterior walls to stop water damage.
324239	Slide Maintenance	**25,000**					Restore pool slide supports, stairs, and structures.
324	Ellis Pool Renovations				**75,000**	**75,000**	
324227	Repaint Slide Supports		**15,500**	**19,500**	**11,500**	**11,500**	
324228	Repaint/caulk pool basins		**36,000**	**42,000**	**35,000**	**35,000**	
324	Ultra-violet pool water sys			**70,000**	**70,000**	**70,000**	
324220	Aquatics Miscellaneous	**83,750**					Aquatics local option sales tax funds transferred out to operations for capital equipment purchases.
	Total Expenses	**186,750**	**131,500**	**131,500**	**191,500**	**191,500**	
	Transfers In	103,000	95,500	131,500	191,500	191,500	
	Cash on Hand in Project	83,750	36,000	-	-	-	
	Total Revenue	**186,750**	**131,500**	**131,500**	**191,500**	**191,500**	

Fund: Trail Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
325008	Edgwood Rd Fr O Ave - Ellis	**230,594**	**265,000**				New multiuse path extending along the east side of Edgewood Road between Ellis Boulevard and O Avenue NW.
325012	CEMAR Trail Phase 1	**1,042,500**	**828,000**	**500,000**	**270,000**		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.
325099	Misc Trail Improvements	**50,000**					Funding for existing trail improvement or repairs that need to occur on a short amount of time.
325026	Cedar River Trail - 42nd St	**50,000**					Reconfiguration of the Cedar River Trail crossing at 42nd St NE. Work to be done in conjunction with NB I-380 exit ramps improvements.
325042	CEMAR Trail Phase 3		**90,000**	**500,000**	**600,000**	**600,000**	
325	Edgewd Rd Fr Blrs Fry - Glass				**220,000**	**1,980,000**	
325015	Dry Crk Connection				**133,000**	**1,032,000**	
	Total Expenses	**1,373,094**	**1,183,000**	**1,000,000**	**1,223,000**	**3,612,000**	
	GO Bonds	400,000	590,000	500,000	723,000	420,000	
	Federal Grant	673,094	518,000	500,000	500,000	3,192,000	
	State Grant	150,000	-	-	-	-	
	Cash on Hand in Project	150,000	75,000	-	-	-	
	Total Revenue	**1,373,094**	**1,183,000**	**1,000,000**	**1,223,000**	**3,612,000**	

Fund: 2008 Flood Recovery

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
3309600002	SFNC - Round 3	**3,552,783**					Single Family New Construction
330961001	Multi-Family NPG	**4,793,465**					Multi Family New Construction
330960003	SFNC - Round 4	**7,791,159**	**1,669,534**				Single Family New Construction
SSD011	Sanitary Sewer Trunk Lines	**7,600,000**	**7,000,000**				Prairie creek trunk sewer repairs from J Street to Cedar River.
SSD013	Historical Sanitary Sewer Repl	**1,000,000**	**2,000,000**				Internal pipe repairs for east side interceptor from Coe Rd to RESCAR site. Pipe runs through downtown, no excavations planned.
SSD101	Sanitary Sewer NW Quadrant	**2,200,000**	**1,100,000**				Sanitary sewer repairs throughout the flood impacted NW quadrant of the City. Pipe sizes 8" to 24" will be repaired under this project.
SSD102	Sanitary Sewer NE Quadrant	**1,200,000**	**600,000**				Sanitary sewer repairs throughout the flood impacted NE quadrant of the City. Pipe sizes 8" to 24" will be repaired under this project.
SSD103	Sanitary Sewer SW Quadrant	**4,520,000**	**2,260,000**				Sanitary sewer repairs throughout the flood impacted SW quadrant of the City. Pipe sizes 8" to 24" will be repaired under this project.
SSD104	Sanitary Sewer SE Quadrant	**2,980,000**	**1,490,000**				Sanitary sewer repairs throughout the flood impacted SE quadrant of the City. Pipe sizes 8" to 24" will be repaired under this project.
SSD105	Alt Prj/Trail/2nd St Sidewalk	**500,000**					Trail improvements along cedar river bike trail near 8th avenue SE. Trail will run underneath Cedar Rapids and Iowa City rail line which crosses 2nd St SE near 9th Ave.
PKB004	Fleck Lease	**48,000**					Lease for temporary location.
PKB004	Fleck Utilities	**10,000**					Utility costs for temporary location.
FSB004	Signpro Utilities	**16,800**					Utility costs for temporary location.
FSB004	Signpro Facility Maint Costs	**63,700**					Facility maintenance costs for temporary location.
3306200001	CDBG Greenway Demolition	**16,935,000**					Demolition costs.
3306200002	CDBG Construction Demolition	**354,000**					Demolition costs.
3306200003	CDBG Neighborhood Demolition	**1,735,000**					Demolition costs.
VME001	Vets Memorial Building Repair	**1,000,000**					Veterans Memorial Building repairs.
330250002	Prop Acqu-Const Study Area	**1,000,000**					Property acquisitions.
330250003	Prop Acqu-Neighbor Rev	**1,000,000**					Property acquisitions.
330250004	CDBG Property Disposition	**100,000**					Property acquisitions.
PWE006-NG	City Services Building	**2,400,000**					Construction of new City services Facility.
PWE006-NG	City Services Building	**150,000**					Funding of City Services Facility from Facilities Maintenance.
330310100	WPC Flood Wall HMGP	**6,500,000**					Berm, concrete water control structures, pumping station and covered mostly by a Hazard Mitigation Grant Program.
WPF002B	Operation Maint Bldg Equip	**3,400,000**	**3,400,000**	**1,000,000**			Maintenance building equipment repairs.
WPF020	Temporary Incinerator Rpr	**11,500,000**	**12,555,000**	**13,455,000**			Temporary incinerator repairs.
PRE069	Northwest Rec Center	**3,629,150**	**470,850**				Construction of the new northwest recreation center.
PRE70	Time Check Rec Contents	**89,150**					Content replacements for the northwest recreation center.
PRE136	Ushers Ferry Lodge	**100,000**					Construction of the Ushers Ferry Lodge.
330	Positions	**1,229,260**					Flood position personal service costs.
330	Finance Charges	**107,100**					Finance charges.
3300000003	Unfunded flood costs	**10,000,000**	**10,000,000**	**10,000,000**	**10,000,000**		To fund unfunded/ineligible flood costs.
3302600010	Flood Wall	**2,000,000**					
PLE001-EN	Library Enhancements	**250,000**					
	Total Expenses	**99,754,567**	**42,545,384**	**24,455,000**	**10,000,000**	**-**	
	GO Bonds	10,570,000	10,470,850	10,000,000	10,000,000	-	
	Federal Grant	80,792,244	30,629,534	14,455,000	-	-	

Fund: 2008 Flood Recovery

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
	State Grant	2,000,000	1,445,000	-	-	-	
	Transfers In	3,992,324	150,000	150,000	150,000	150,000	
	Cash on Hand in Project	2,400,000	-	-	-	-	
	Total Revenue	**99,754,567**	**42,695,384**	**24,605,000**	**10,150,000**	**150,000**	

Fund: Growth Reinvestment Initiative

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
331	B Ave To Cedar Lake Quaker	**9,085,000**					Flood Wall from B Avenue NE to Cedar Lake Quaker area
331	West Side Flood Protection	**1,000,000**					Westside of Cedar River protection from flooding
331	Growth Reinvestment Init Proj	**166,725**	**5,971,784**	**6,970,056**	**7,978,310**	**8,996,647**	Growth Reinvestment Initiative related projects
	Total Expenses	**10,251,725**	**5,971,784**	**6,970,056**	**7,978,310**	**8,996,647**	
	State Grant	8,085,000	-	-	-	-	
	Transfers In	2,166,725	5,971,784	6,970,056	7,978,310	8,996,647	
	Total Revenue	**10,251,725**	**5,971,784**	**6,970,056**	**7,978,310**	**8,996,647**	

Fund: Information Technology Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
354017	IT HW & Intra Rolling Refresh	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	Operating hardware and software necessary to operate the City's Information Technology.
	Total Expenses	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	
	GO Bonds	150,000	150,000	150,000	150,000	150,000	
	Total Revenue	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	

Fund: Building Demolition Improvements

Project Number	Project Name	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	Detailed Scope of Work
355002	Scattered Site Housing	**75,000**	**125,000**	**125,000**	**125,000**	**125,000**	Transfer from operations to cover nuisance demolitions that are not assessable to property owner.
	Total Expenses	**75,000**	**125,000**	**125,000**	**125,000**	**125,000**	
	Transfers In	75,000	125,000	125,000	125,000	125,000	
	Total Revenue	**75,000**	**125,000**	**125,000**	**125,000**	**125,000**	

Fund: Facility Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
3600001	FMS Project Management	**92,138**	**94,441**	**96,802**	**99,222**	**101,703**	Staff time spent on managing CIP through out the year.
3603009	PD Roof	**382,863**					Replacement of the roof at Police Department headquarters.
3603011	Police Carpet Replacement	**25,000**					Joint Communications needs old carpet replaced to remove trip hazards and holes.
360	PD Parking Lot Rehab		**50,000**				
360	PD Security Upgrades		**185,559**				
360	Police Carpet Replacement		**125,000**				
360	Fire Stations Light Upgrades			**10,000**			
360	Fire Generator Upgrades		**25,000**	**25,000**			
360	Fire Switch Gear Upgrade				**25,000**	**25,000**	
360002	ADA Compliance				**80,778**	**73,297**	
360	Aquatics Bathhouse sealer				**25,000**	**25,000**	
360	Aquatics Bender Ext Walls			**63,198**			
360	Aquatics Facility Painting				**35,000**	**20,000**	
360	Bever Auto Door Openers				**10,000**	**10,000**	
360	Bever Foundation Screw Jacks			**45,000**			
360	Bever Park Maint Shop				**130,000**	**130,000**	
360	Ellis Pool Exterior Light			**12,000**			
360	Fire #7 Radiant Heat Upgrade			**30,000**			
360	Fire Carpet Replacement			**20,000**	**20,000**		
360	Fire HVAC Rotational			**10,000**	**10,000**	**10,000**	
360	Fire Roof Repairs Rotational			**5,000**	**5,000**	**5,000**	
360	Harbor Bldg #2				**30,000**	**30,000**	
3603501	JC - Ceiling Drop			**35,000**			
360	Noelridge Insulation			**15,000**			
360	Noelridge Boiler Replacement			**65,000**			
360	Parks Noelridge Heat Curtain			**8,000**			
360	Parks Restroom Rehab Revolv		**10,000**	**10,000**	**10,000**	**10,000**	
360	Parks Revolving Roof		**10,000**	**25,000**	**20,000**	**20,000**	
360	PD HQ Ext Painting					**40,000**	
	Total Expenses	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	
	GO Bonds	500,000	500,000	500,000	500,000	500,000	
	Total Revenue	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**	

Fund: The Eastern Iowa Airport Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
515086	Construct Taxiway E	**3,220,471**					This is the second and final year of a federally funded project that constructs Taxiway E pavement, which is parallel to Runway 13/31 north of Runway 27 and east of Runway 13. Associated taxiway connectors, edge lights and cabling, signage, and pavement markings will be constructed. In addition, Taxiway B pavement will be removed.
515228	Renovate Terminal Lobby	**7,387,000**	**3,000,000**				2nd year of 3 year project that renovates the terminal building lobby and passenger movement areas near the newly renovated ticket counters. Project consists of new flooring, lighting, windows, removal of unused offices, and construction of building canopy.
515046	Construct 3 Loading Bridge	**2,094,999**					2nd year of loading bridge replacement project. Three 25 year old loading bridges will be replaced that are at the end of their useful life. Passenger Facility Charge revenue will reimburse the Commission for the project costs.
515077	Pavement Marking Improv	**125,000**					Replaces painted airfield markings with longer-lasting thermoplastic markings.
515232	Airfield Pavement Joints Rplc	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	This multi-year project replaces airfield pavement joints to prevent water damage that occurs during the freeze and thaw cycle of the Iowa winters. Scheduled and timely repairs to the joints will extend the useful life of the pavement.
515252	Upgrade Lighting Systems	**275,000**					This is the second year of a project that replaces the lighting systems at Terminal Building & Public Safety Building, as well as Landside exterior lighting (public parking lot, entrance road, and cell phone parking lot)
515206	Construct Pavement Rpr Rental	**80,000**	**250,000**				Replace asphalt pavement, which fuel trucks use when traveling to unload fuel at the fuel storage tank. Concrete pavement will be used to maximize the useful life of the improvements.
515198	Replace RCF North Bay Car Wash	**125,000**					Project replaces the north bay car wash unit at the rental car joint use facility. The existing north bay car wash unit was installed in 2005 and is at the end of its useful life.
515234	Ground Transport Parking Lot	**700,000**					Constructs ground transportation parking improvements at the east end of the terminal building. Project will realign shuttle and taxicab parking areas and realign through traffic roadways.
515254	Airport Circulation Rd	**100,000**		**2,000,000**	**5,000,000**	**2,000,000**	Review adequacy of airport's internal roadway system in context with Terminal Modernization Program and Master Plan, and develop improvement alternatives for considerations, opinions of probable cost, and proposed construction staging. Functional design will ensure coordination with existing infrastructure and planned improvements prior to formal project design and construction.
515238	Reconstruct Public Park Lot A	**900,000**					Reconstructs the Public Parking Lot A, which is the eastern section of the short-term lot. Pavement consists of 4"-6" of Portland Concrete Cement that was constructed in 1992.
515255	Park Lots F, G, H, & I Jt Seal	**750,000**					Maintains pavement in public parking lots F, G, H, & I, which is the northern section of the long-term lot. The pavement consists of 4"-6" of Portland Concrete Cement that was constructed in 2003 and 2006. Maintaining the lots will consist of joint sealing and pavement patching.

Fund: The Eastern Iowa Airport Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
515110	Farmland Conservation	**34,760**	**25,000**	**25,000**			Multi-year plan to construct farmland conservation projects as recommended by the airport's farm manager. Improvements to farmland include reshaping drainage ditches to stop water being forced out into the farm field, and installing drainage tile on land that has been wet in the spring, shortening the planting and growing seasons, and reducing crop yield.
515236	Rehab Admin/Cell Phone Prk		**250,000**				
515016	Construct Terminal Apron Exp		**350,000**				
515136	Security CK Pt/B Concourse Imp		**8,018,250**	**12,681,750**			
515148	Terminal Bldg Roof		**545,600**				
515256	Reconstruct Public Park Lot B		**700,000**				
515021	Replace Terminal Heat Pumps			**240,000**	**360,000**		
515197	Replace Airway Facilities HVAC			**25,000**			
515199	Replace Admin Bldg HVAC			**25,000**			
515247	Construct RCF Pvmt Rpr P4			**1,000,000**			
515257	Cessna Pl & Beech Way Pvmt Rpr			**500,000**			
515258	Reconstruct Public Prkg Lot C			**1,500,000**			
515262	Replace Cargo Bldg HVAC			**25,000**			
515263	Rehab RCF Pvmt (GSB)			**30,000**			
515261	Shepard Court Pvmt Rpr					**200,000**	
515176	Reconstruct Cargo Bldg Roof					**425,000**	
515226	RW 13/31 PH 2				**4,200,000**		
515227	Construct TW B & E1 Connector				**5,100,000**		
515239	Reconstruct Lippish Place				**1,500,000**		
515233	Rehab TX D & TX A-4 Intersect					**1,750,000**	
515253	Replace RCF South Bay Car Wash				**125,000**		
515259	Reconstruct Public Prkg Lot D				**1,100,000**		
515251	Construct Taxilane D					**1,000,000**	
515260	Reconstruct Public Prkg Lot E					**1,900,000**	
	Total Expenses	**15,892,230**	**13,238,850**	**18,151,750**	**17,485,000**	**7,375,000**	
	Federal Grant	5,946,937	6,340,000	3,025,000	8,370,000	1,575,000	
	State Grant	472,500	385,000	335,000	385,000	385,000	
	Transfers In	9,472,793	6,513,850	14,791,750	8,730,000	5,415,000	
	Total Revenue	**15,892,230**	**13,238,850**	**18,151,750**	**17,485,000**	**7,375,000**	

Fund: Ice Arena Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
555	Ice Resurfacer Machine Replacement	**63,100**					Replacing equipment at the end of its useful life
555	Munters Unit Decitant Wheel	**11,800**					Dehumidification unit wheel is falling apart
555	Cooling Tower Tank Replacement	**11,800**					Cooling tower tank is eroding and will not last much longer
555	Chiller Repair	**3,900**					Leaks in both chiller units
555	Munters unit 1 compressor	**5,500**					Munters unit 1 compressor
555	Computers	**3,900**					Replacement of Office Computers and point of sale units
	Total Expenses	**100,000**	**-**	**-**	**-**	**-**	
	Transfers In	100,000	-	-	-	-	
	Total Revenue	**100,000**	**-**	**-**	**-**	**-**	

Fund: Water Pollution Control Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
615217	WPC Flood Wall HMGP match	**975,000**					Hazard Mitigation Grant Program grant requires 15% match by City. Corresponds with project 3303101000 in Flood Budget.
615183	SCADA System upgrades					**250,000**	
615234	Replace HVAC-Center/GBT Bldgs	**150,000**	**1,000,000**	**100,000**			Replacement of Heating, Ventilation, Air Conditioning equipment in centrifuge building and in gravity belt thickener building.
615219	MACT air pollution ctrl MHI	**1,000,000**	**1,500,000**				Project to bring the existing multiple hearth incinerator into compliance with new Sewage Sludge Incinerator Maximum Achievable Control Technology Standards by the current March 21, 2016 implementation deadline.
615226	MCC No. 2 Replacement	**300,000**					The Intermediate Lift Motor Control Center is original to the construction of the facility. It has been exposed to 30+ years of background levels of hydrogen sulfide. As such, the copper buss bars that supply power to the motor control center buckets are severely corroded and are in danger of failure.
615235	I&I Study Update-WPC Cap	**50,000**					Study to evaluate effect of improvements in sanitary sewer system on flows to the facility.
615030	HVAC Ctrl System - WPC Admin	**800,000**					Administration Heating, Ventilation, Air Conditioning Improvements: This project will replace the existing air conditioning and heating system for the administration building with a newer system that is more efficient and more corrosion resistant than the existing system.
615180	Cryogenic Plant Upgrades	**1,500,000**	**2,500,000**				Replacement of obsolete controls, aging cooling tower, and obsolete vaporizer with air heat exchanger.
615212	Alternative Grit Disposal Mech		**200,000**				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.
615172	C-3 Clarifier Rehab	**700,000**					Replacement of clarifier mechanism that is original to the facility and is over 35 years old. This will complete the replacement of all clarifier mechanisms at the facility.
615230	Intermediat Lift disch piping	**150,000**					Piping is corroding. Several repairs already made.
615	Replace HVAC-SDB & Incin Bldg			**150,000**	**1,000,000**	**100,000**	
615148	Chorine System Upgrade	**1,000,000**	**750,000**				Provide additional safety protections for the staff and the public (cylinder shut-off and scrubber). Address operational concerns (loading/unloading, and weigh scales). Increase capacity (larger building and more feed capacity) and bring system up to code (Heating, Ventilation, Air Conditioning and scrubber).
615192	Sewer - Main Lift Capac Study	**25,000**					Study the effect of reduced infiltration and induction, and reduced bypass pumping, on need for capacity improvements for main interceptor sewer, remote lift stations, and Main Lift pumping station.
615232	CAS controls system replace		**600,000**	**550,000**			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 BOD 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.
615190	Roof repairs or replacements	**250,000**	**150,000**	**75,000**	**135,000**	**120,000**	Repairs or replacement of aging roofs for various buildings.
615162	UASB Roof Replacement	**75,000**	**700,000**				Inspection in FY14, replacement in FY15 if necessary.

Fund: Water Pollution Control Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
615233	Odor Control Upgrades	500,000	500,000				Details not yet identified, awaiting stack testing results. Processes of interest include wet chemical scrubber, solids dewatering building.
615222	Mapping of WPC underground		100,000	100,000			Mapping of facilities, property lines and underground piping at the facility. Underground piping and miscellaneous buried lines is not comprehensive.
615225	WPCF electric metering system	500,000	250,000				Currently, the electric meters at the facility leave gaps in the sub-metering capability of the plant. There are broad areas of the plant where it is difficult to determine how much energy specific processes are using. A comprehensive electric metering system would provide the ability to double check for accuracy the Alliant Energy meter readings that are present on the power bills each month, and be able to identify where energy is being used in the overall treatment process.
615215	Miscellaneous	500,000	500,000	500,000	500,000	500,000	Contingency for unforeseen events, or unallocated reserve funds.
615151	Addl Gravity Belt Thickener			1,350,000	2,100,000		
615224	Anaerobic process - general			500,000			
615123	Anaerobic Trans Sliplining		250,000	250,000		1,000,000	
615195	Ash Lagoon Liner (North)		500,000	500,000			
615138	Belt Filter Press Replacement				450,000	450,000	
615141	BOD Capacity Upgrade				1,500,000	1,500,000	
615	C4 RAS pipe lining		350,000				
615244	Change xfmrs to oil filled	400,000	400,000				Change 8 dry type transformers to oil filled transformers. 4 per year for 2 years.
615	Conveyor covers			350,000			Conveyor covers added to the existing conveyors with exhaust pickup points connected to the scrubber duct system. Project is to improve air quality inside the plant for both personnel and lower equipment corrosion.
615204	Corrosion Study WPC Piping		75,000				Study of condition of various underground pipes.
615206	Cryo compressor rehab/replace		800,000	700,000			
615171	Diversion pipe repairs		175,000	175,000			
615	Replace HVAC-O&M Bldg		150,000	850,000			
615197	Dual loop WPCF power system		500,000	1,000,000	500,000		
615127	Electrical System Refurb		250,000		350,000		
615236	H2S Scrubber Lava Rock replace	750,000	750,000				Replacement of hydrogen sulfide scrubber media. Project subject to evaluation of condition of existing media.
615121	Interceptor Repair				500,000	6,000,000	
615194	LPO wash solvent pipeline.			100,000			
615	Main Lift scrubber upgrades			150,000			
615182	Make-up air units for SDB		400,000				
615187	Multi Stage cap banks			260,000			
615126	Nutrient Removal					550,000	
615208	Nutrient treatment study	125,000					Project includes engineering and economic study of available options of phosphorous removal at the facility. Options available are determined by the discharge limit for phosphorous, which has yet to be promulgated by regulators.
615196	Pacques Ractor tank replace	40,000					Replacement of reactor tank at Anaerobic treatment facility. Replacement needed due to corrosion.
615223	Pug mill addition - lime stabl	250,000	250,000				Second pug mill as a back up for the existing.
615151	Rehab Gravity Belt Thickener				600,000	600,000	
615238	Roughing Filter No. 4 Dome	400,000	900,000	400,000			Continuation of program to replace corroding roughing filter domes. This would be the last of four projects in the program. Funded by State Revolving Fund loan.
615	Roughing Filter No. 5			350,000	3,000,000	3,000,000	
615	SDB odor scrubber rehab				250,000		
615125	Security System Upgrade				150,000		
615032	Sewer Relining			150,000		150,000	

Fund: Water Pollution Control Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
615237	WPC SC/arc flash study.	**250,000**					Short circuit coordination and arc flash study is required by electrical code. The effort is intended to evaluate short circuit protection coordination and identify potential arc flash hazards in promotion of employee safety and operating reliability.
615	Replace HVAC w/Lime Stab				**100,000**	**550,000**	
615239	North Ash Tank Replacement	**350,000**					Replacement of north ash tank component of multiple hearth incinerator system.
615	South Ash Tank Rehab		**150,000**				
615164	Anaerobic Heat Exch Replace	**175,000**	**200,000**				Replace three aged and corroding anaerobic treatment process heat exchangers. Tube replacement is not economical. New system designs include improved means of cleaning.
615203	Plant stormwater management					**100,000**	
615	Cnnct C, D clarif - diversion					**175,000**	
615	C Thickener Rehab			**500,000**			
615	Secondary Solids Drier Sys			**250,000**	**500,000**		
615240	WPC manholes rehab eval	**10,000**					Evaluate 40+ manholes on the facility grounds for repairs or replacement due to corrosion.
615241	HVAC Replmnts Anaerobic Bldgs	**120,000**	**100,000**				Replacement of corroding ventilation and heating equipment in the Anaerobic Process chemical, process, and compressor buildings.
615242	NPDES Permit Renewal Asst	**200,000**					National Pollutant Discharge Elimination System permit application renewal due by July 1, 2015. Work to include facility nutrient sampling, process removal evaluation, nutrient treatment capacity determination, projection of nutrient removal project and operating and maintenance costs.
615243	Property acquisition	**1,000,000**					Possible purchase of property adjacent to the facility.
	Total Expenses	**12,545,000**	**14,950,000**	**9,310,000**	**11,635,000**	**15,045,000**	
	Revenue Bonds	12,145,000	14,050,000	8,910,000	11,635,000	15,045,000	
	Other Proceeds of Long Term Debt	400,000	900,000	400,000	-	-	
	Total Revenue	**12,545,000**	**14,950,000**	**9,310,000**	**11,635,000**	**15,045,000**	

Fund: Water Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
625863	Collector Wells 5 & 6	**100,000**	**2,100,000**	**1,750,000**	**400,000**		New collector well construction for reliable raw water supply.
625884	Water Main Replacements	**3,699,000**	**3,365,000**	**5,130,000**	**3,410,000**	**3,230,000**	Replacement of aging water mains, various projects each year.
6250012	Re-locate C Ave NE Water Main	**630,000**					Re-locate 24-in main on C Ave NE from Collins Rd to Blairs Ferry Rd in conjunction with project 301612. Water project 2012021.
6250023	Re-locate Collins Rd East Main		**550,000**				Re-location of 30-in, 24-in, and 12-in mains in conjunction with East phase of Collins Rd widening, project 301446.
6250026	Filt gallery pipe, Bkwsh Pumps	**1,000,000**	**1,000,000**				Part of the J Avenue Process Improvement Work (Phase 1). Install backwash pump in old high service pump location and replace aging filter gallery piping. Completed for reduced maintenance and increased operational efficiency.
6250027	J Ave Recarb Basin Rehab	**1,150,000**	**200,000**				Part of the J Avenue Process Improvement Work (Phase 1). Replace aging re-carbonation basin with new piping for increased operational efficiency. In conjunction with 625565 for more efficient management of re-carbonation and control of re-carbonation processes.
6250033	J Ave Flocculation Basin Rehab	**1,500,000**	**500,000**				Part of the J Avenue Process Improvement Work (Phase 1). Rehab and replace flocculation basin with new piping to update aging plant and improve operational efficiency. Next phase of program following 6250027.
6250024	1st Ave E 27th-40th St WM rpla	**900,000**	**550,000**				Replacement of aging water main with significant break history, in conjunction with street reconstruction project 301240. Water project 2011022.
625565	J Ave Plant CO2 Upgrade	**375,000**	**200,000**				Part of the J Avenue Process Improvement Work (Phase 1). Replace aged carbon dioxide feed equipment with new automated carbon dioxide injection system and piping for more efficient management of re-carbonation and control of re-carb processes.
6250032	J Ave Plant voltage conversion	**600,000**	**200,000**				Project will bring non-National Electrical Code code compliant areas up to compliance with the existing National Electrical Code (2011), and demolish abandoned-in-place electric equipment. Project will convert remaining electrical distribution equipment to be fed from the 12.47 kV electric loop, and demolish diesel pumps and diesel fuel storage tanks located in the 1929 section of the J Avenue plant.
625672	NWTP Bldg 30 Masonry Repairs					**75,000**	
625067	Admin Bldg Improvements					**200,000**	
6250035	Relocate 36-in WM (flood wall)				**1,000,000**	**4,500,000**	Relocation of 36-in major transmission main north of I-380 bridge to accommodate future flood wall construction. Study under way to ascertain route and costs. Budget to be defined when study complete. Schedule for work a function of United States Army Corp of Engineers design completion.
625542	Water Main Extensions-New	**250,000**	**500,000**	**500,000**	**500,000**	**500,000**	Extensions of water mains as needed. Various projects.
625028	Tuck Point & Seal 1929 Plt Twr	**50,000**					Perform tuck-pointing and waterproofing, as necessary. Study underway in FY13.
625854	Demolish River Intake Bldg					**150,000**	
625	Kirkwood Booster Improvements		**50,000**	**250,000**	**250,000**		
625857	Water Tank Inspections	**3,500**					Inspect water tanks.
6250031	Dist Maint Bldg updates	**50,000**					Re-paint and maintain Distribution Building, site and road work around site.
625064	Valve Replacement Program	**60,000**	**60,000**	**60,000**	**60,000**	**60,000**	Routine replacement of aging water system valves.

Fund: Water Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
625569	Water Main/Sewer Relocates	**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.
625013	New Fire Hydrants	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	Routine purchase of new fire hydrants.
625667	New Valve Installations	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	Installation of new valves, as needed.
625065	Hydrant Replacment Program	**65,000**	**65,000**	**65,000**	**65,000**	**65,000**	Routine replacement of aging or damaged hydrants.
625883	Water Mains - Loop Closures		**150,000**	**150,000**	**150,000**	**150,000**	Water main extensions to eliminate dead ends, where necessary and feasible.
6250020	Balance to Miscellaneous	**250,000**	**250,000**	**250,000**	**250,000**	**250,000**	
625	Bever Tank Renovation			**75,000**	**250,000**	**250,000**	
625	Booster Sta Renovations			**75,000**	**75,000**		
625	Collector Wells 7 & 8				**100,000**	**100,000**	
625	Collins Rd west phase WM reloc			**110,000**	**1,100,000**		Re-location of 30-in, 24-in, and 12-in mains in conjunction with West phase of Collins Rd widening.
6250003	Glass Rd Tank Renovation			**25,000**	**700,000**		
625	J Ave Demo Slow Mix Tanks				**300,000**	**300,000**	
625	J Ave Plant Filt Media Rehab				**200,000**	**1,300,000**	
625901	J Ave Plant Lime Feed System	**100,000**	**1,200,000**	**1,000,000**			Replacement of aging and obsolete lime slaking and feed equipment as part of the J Avenue Plant updating program.
625	J Ave Plant Softener Rehab			**200,000**	**4,000,000**	**3,800,000**	
625902	J Ave Secondary Clarifier	**100,000**	**2,000,000**	**3,800,000**	**2,000,000**		Renovations to secondary clarifiers as a part of the J Avenue Plant updating program.
625903	Property acquisition	**100,000**					Potential contribution by Utilities toward acquisition of property to be shared with other city departments.
625904	NWTP Roof Replace-Bldg 20	**500,000**					Replace aging roof on building 20 at North West Treatment Plant. Original roofing installed 1995.
625	NWTP Roof Replace-Bldg 30		**100,000**				
625	Power Monitoring			**50,000**	**50,000**		
625870	Raw Water Line - NWTP					**200,000**	
6250019	Raw Water River Crossing		**250,000**	**1,500,000**			
625	Raw WM Reinf Mohawk Pk			**750,000**			
625	Kirkwood Elevated Tank		**75,000**	**500,000**	**1,000,000**		
625	Seminole Wellfield prop acq			**100,000**			
6250016	Standby Generator for wells	**650,000**	**350,000**				
6250013	Water Tank Renovate- C St SW	**700,000**			**650,000**		Reconditioning of C Street Tank. Interior and exterior re-coating, minor repairs as needed. Timing of project subject to continuation of drought or other water demand conditions. Interior work in first phase, exterior work in second phase.
625	Well Field Property (NWTP)				**230,000**	**230,000**	
625048	Wetlands Improve & Acquire					**100,000**	
625	Zinc-ortho phos, fluoride syst				**200,000**	**400,000**	
625868	Ground Storage Tank					**100,000**	
625	E Ave & Blairsferry Tank Renov					**650,000**	
625	Chlorine Storage Improvements					**200,000**	
625900	NWTP Chlorine Sys Improvements	**125,000**					Upgrade to a vacuum-type chlorine cylinder manifold system at the NW Water Treatment Plant similar to the upgraded system at the J Avenue Water Treatment Plant, new emergency air intake louvres to optimize the scrubbing capability of the emergency chlorine scrubber located at the NW Water Treatment Plant
625	Sem Val - Blairsfrry Xmission		**500,000**	**1,500,000**	**1,500,000**		
625905	Access Control Sys Upgrades	**25,000**	**25,000**				J Avenue Plant exit loop addition, and northwest treatment plant entrance gate and fencing reconfiguration.
	Total Expenses	**13,037,500**	**14,295,000**	**17,895,000**	**18,495,000**	**16,865,000**	
	Revenue Bonds	13,027,500	14,285,000	17,895,000	18,495,000	16,865,000	
	Other Revenue	176,000	-	-	-	-	
	Cash on Hand in Project	10,000	10,000	-	-	-	
	Total Revenue	**13,213,500**	**14,295,000**	**17,895,000**	**18,495,000**	**16,865,000**	

Fund: Parking Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
635099	Annual Parkade Repairs	**1,000,000**	**600,000**				To fund annual deferred maintenance for the parking system.
635126	Casino Ramp	**28,000,000**					To fund the newly voted Casino ramp.
	Total Expenses	**29,000,000**	**600,000**	**-**	**-**	**-**	
	GO Bonds	29,000,000	600,000	-	-	-	
	Total Revenue	**29,000,000**	**600,000**	**-**	**-**	**-**	

Fund: Sanitary Sewer Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
655257	Prairie Creek Fr 6th to J St		**3,000,000**				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 to Dry Crk	**3,500,000**	**1,200,000**	**1,200,000**	**1,200,000**	**1,200,000**	Project will replace existing 42-inch sanitary sewer with a 60-inch sanitary sewer to provide additional capacity to upstream areas. Local grant is other cities' share per the approved local grant agreement.
655990	FY Recurring Misc Sanitary Swr	**500,000**	**650,000**	**750,000**	**750,000**	**750,000**	Project will provide funding to repair defects in sanitary sewers and manholes as they are discovered during internal inspection activities by Sewer Maintenance.
655996	FY Recurring Replace Project	**200,000**	**600,000**	**750,000**	**750,000**	**750,000**	Annual program to replace sanitary sewers that are in poor condition as determined by the City's pipe inspection and evaluation program.
655999	FY Recurring Lining Project		**600,000**	**600,000**	**600,000**	**600,000**	Annual program to rehabilitate sanitary sewers that are in poor condition by installing a liner within the pipe.
655998	FY Recurring Manhole Project		**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.
655028	Prairie Creek Fr 6th to J St	**1,000,000**	**1,000,000**				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.
655026	Waconia Ave fr ADM to E	**150,000**	**350,000**				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.
655149	Hwy 30 E/o C St	**100,000**					Project will replace an 8-inch sanitary sewer with a new 12-inch sanitary sewer to reduce maintenance activities and provide additional capacity.
655939	1st Av E Fr 27th to 40th	**1,400,000**	**600,000**				Project will replace aged sanitary sewer and manholes in advance or in conjunction with street surface improvements.
655032	I & I Reduction Program		**150,000**	**150,000**	**150,000**	**150,000**	Project will remove infiltration and inflow from the sanitary sewer collection system at targeted locations.
655762	Hwy 100 San Swr Crossing	**500,000**					Project will provide open cut installation of casing pipes as part of the Highway 100 grading projects. These casing pipes will be used for future sanitary sewer extensions.
655872	Old River Rd E/o Ely Rd to S	**150,000**	**850,000**				Project will extend a gravity sanitary sewer from Old River Road south to Highway 30. The project will eliminate a lift station and provide sanitary sewer service to developing areas north and south of Highway 30.
655951	Green Valley to Bever Hollow	**50,000**	**250,000**				Project will extend sanitary sewer to eliminate a lift station.
655037	Pleasant Run Lift Station	**50,000**	**250,000**	**1,500,000**			Project will construct a public lift station along Pleasant Run Creek east of Ely Road SW and south of Highway 30. The project will also include gravity sanitary sewers and force main (pressure pipe). Project will eliminate 2 or more smaller lift stations in the watershed and provide sanitary sewer service to developing areas.
655937	Hoosier Lift Station Upgrades	**210,000**	**50,000**				Project will provide some upgrades to the lift station to improve its performance.
655954	66th Av (N/o) & 6th St (W/o)	**35,000**					Project will extend sanitary sewer to an area without access to sanitary sewer.
655934	Jacolyn Park S/o Alma Dr				**100,000**		Project will fill in eroded area and provide erosion control to protect existing sanitary sewer pipe.
655952	31st St W/o Prairie Dr	**10,000**					Project is to extend sanitary sewer to replace a 4 inch sanitary sewer and provide access to other properties.

Fund: Sanitary Sewer Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
655953	7th St N/o 2nd Ave	**25,000**					Project will extend sanitary sewer to a lot currently without access to sanitary sewer.
	Total Expenses	**7,880,000**	**9,650,000**	**5,050,000**	**3,650,000**	**3,550,000**	
	Revenue Bonds	3,110,000	7,550,000	2,700,000	1,200,000	1,200,000	
	Local Grant	2,500,000	-	-	-	-	
	Transfers In	1,373,000	2,100,000	2,350,000	2,450,000	2,350,000	
	Cash on Hand in Project	897,000	-	-	-	-	
	Total Revenue	**7,880,000**	**9,650,000**	**5,050,000**	**3,650,000**	**3,550,000**	

Fund: Transit Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
665159	Light or Medium-duty Buses		**285,000**	**228,000**	**228,000**	**228,000**	Purchase one light-duty bus to be used as downtown shuttle bus.
665277	Heavy-duty Buses	**1,560,000**	**200,000**		**1,560,000**	**1,560,000**	Purchase of four new buses with 80% Federal funds and 20% cost sharing from operations.
665279	Passenger Shelters		**60,000**				Purchase of 8 existing 1st Ave shelters that can no longer have advertising per the Iowa Department of Transportation
665280	Bus GPS & mobile app	**135,000**					Purchase of hardware, software, set-up costs and first year data plan to implement a bus GPS tracking system and mobile application.
	Total Expenses	**1,695,000**	**545,000**	**228,000**	**1,788,000**	**1,788,000**	
	Federal Grant	1,276,931	-	182,400	1,430,400	1,430,400	
	Transfers In	418,069	545,000	45,600	357,600	357,600	
	Total Revenue	**1,695,000**	**545,000**	**228,000**	**1,788,000**	**1,788,000**	

Fund: Golf Improvements

Project Number	Project Name	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	Detailed Scope of Work
695050	Cart path repairs		**25,000**				Repair and resurfacing of selected cart paths on various golf courses.
695119	Driving range improvements		**20,000**				Improved practice facilities at all three driving ranges.
695122	Ellis Clubhouse construction			**350,000**	**100,000**		New construction of a clubhouse at Ellis golf course funded mostly by donations collected in a Golf Special Revenue fund.
695124	Gardner/TP clubhouse furnance				**25,000**		Replacement of furnace units in Twin Pines and Gardner clubhouses.
695125	Roof repairs-maintenance		**50,000**				Roof repairs/replacement to existing maintenance buildings & Twin Pines clubhouse.
	Total Expenses	**-**	**95,000**	**350,000**	**125,000**	**-**	
	GO Bonds	-	95,000	-	25,000	-	
	Transfers In	-	-	350,000	100,000	-	
	Total Revenue	**-**	**95,000**	**350,000**	**125,000**	**-**	

ROUTINE CAPITAL EXPENDITURES

Routine Capital Expenditures

Included in the FY 2015 budget are $6.8M of routine capital expenditures such as machinery, vehicles, and equipment. Typically these expenditures are budgeted in operating funds and are not considered capital projects.

General fund departments are authorized to only purchase the approved itemized capital expenditures (deviations from the approved expenditures require approval from Finance). Joint 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.

Routine Capital Expenditures

The FY 2015 approved general fund capital expenditures and funding source is detailed below.

General Fund			
Funding from Pool LOST funds	**Total:**	**$**	**83,750**
Parks and Recreation	Stainless Pool Foot Valves - Bever	$	3,700
	Stainless Pool Foot Valves - Cherry Hill	$	3,700
	Stainless Pool Foot Valves - Jones	$	1,850
	Cherry Hill Pool Heater	$	20,000
	Noelridge Pool Heater	$	20,000
	Umbrella Covers Noelridge	$	14,000
	Pool Vacuum	$	6,500
	Electronic timing and scoring system	$	14,000
Funding from Property Tax Revenue	**Total:**	**$**	**704,130**
Fire	Fire Fighting Turnout Gear	$	60,000
	Self Contained Breathing Apparatus, bottles	$	60,000
	Cardiac Monitor	$	18,000
	Thermal Imaging Camera	$	30,000
	Toughbook, dock, and mounting hardware	$	30,000
	Fire Hose	$	12,000
	Boat Motor and Controls	$	12,000
Human Resources	Portacount machine	$	8,700
	Hearing Booth	$	8,000
Information Technology	Firewall - Citywide	$	50,000
	Servers - Citywide	$	50,000
	Test/Develop Storage - Citywide	$	40,000
	Test/Develop Hosts - Citywide	$	45,000
Parks & Recreation	Adjustable Grader	$	8,500
	Confined Space Entry Kit	$	3,500
	Generator	$	4,200
	Dump Truck Tarp System	$	1,150
	Propane Hammer	$	2,500
	CAT Thumb Attachment	$	5,000
	Root Grapple	$	3,000
Police	Ballistic Vest Replacement - Tactical	$	3,000
	Ballistic Blankets	$	46,200
	Ballistic Shields	$	6,300
	Ballistic Shin Guards	$	4,000
	Body Armor	$	27,000
Public Works	Mud jack pump and trailer	$	26,000
	Traffic Counters	$	5,000
	Concrete quick saw	$	1,400
	Utility locate unit	$	6,000
	Mower	$	8,000
	Medium chain saw	$	1,500
	Mobile traffic speed control humps	$	18,000
	GPS handheld asset device	$	5,000
	Hydro seeder - pick up install	$	9,000
	Large chain saw	$	2,000
	Snow blower	$	2,400
	Wood chipper with winch	$	70,000
	Toughbook Laptop	$	1,780
	Equipment, furniture etc for new Streets LOST and GRI positions	$	10,000

The FY 2015 approved enterprise fund capital expenditures is detailed below. Funding is from operations.

Enterprise Funds			
Water Pollution Control	**Total:**	**$**	**311,000**
	Flow injection analyzer	$	45,000
	BOD incubator	$	6,000
	Centrifuge scroll	$	150,000
	Centrifugal trash pump	$	35,000
	Scissors lift	$	15,000
	Jet mix pump	$	60,000
Water	**Total:**	**$**	**384,400**
	Nitrate analyzers	$	100,000
	Boom lift	$	25,000
	Chlorine auto valve closer systems	$	130,000
	Particle counter	$	12,000
	Top-loading balance	$	1,800
	Laptop computers	$	12,000
	Tapping shell cutters	$	6,000
	Radios/computer stands	$	5,000
	Pipe saw	$	1,200
	Hydraulic pump	$	2,000
	Automatic flushing units	$	2,500
	Magnetic locators	$	1,500
	Radio handheld meter reading units	$	11,600
	Field service tool kit for radio installs	$	6,800
	Neptune radio data collector	$	25,000
	Server blades	$	7,500
	Survey grade GPS rover; training	$	20,000
	Large format scanner	$	10,000
	Civil design software	$	4,500
Solid Waste & Recycling	**Total:**	**$**	**25,300**
	Truck DVR accessories	$	6,650
	Truck DVR system	$	2,000
	Truck back up and camera accessories	$	6,650
	Truck back up and camera accessories	$	2,000
	Roll off box	$	8,000
Sewer Maintenance	**Total:**	**$**	**115,000**
	TV Equipment	$	90,000
	TV Equipment - camera & transporter	$	15,000
	Hydro cutter	$	2,000
	GPS unit non-survey grade	$	4,000
	Hydro cutter	$	2,000
	Hydro cutter	$	2,000
Golf	**Total:**	**$**	**75,000**
	A/C unit for building	$	4,200
	Driving range picker cart and mount	$	7,000
	3/4 ton 4x4 pickup, towing capacity	$	36,000
	Beer cooler	$	4,000
	Rough mower	$	12,000
	Driving range golf ball washer	$	2,500
	John Deere Gator utility car	$	9,300

Routine Capital Expenditures

The FY 2015 approved internal service fund capital expenditures is detailed below. Joint Communications routine capital expenditures are funded thru Police and Fire Department contributions (property tax revenue). 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 Funds			
Fleet Services	**Total:**	**$**	**5,055,991**
	Tools	$	34,991
	Vehicles and Equipment	$	5,021,000
Facilities Maintenance	**Total:**	**$**	**13,000**
	Tools	$	13,000
Joint Communications	**Total:**	**$**	**32,000**
	Security Cameras & Storage	$	25,000
	Audio/Visual Equipment	$	7,000

PERSONAL SERVICES

Personal Service Changes

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.

Below is a summary of the current fiscal year FTE count compared to the FY 2015 FTE count.

FTE Information	Non-Flood	Flood	Total
FY 2014 Adjusted FTEs	1418.05	22.50	1440.55
FY 2015 FTEs	1422.56	15.50	1438.06
Change from FY 2014 Adjusted FTEs	**4.51**	**(7.00)**	**(2.49)**

FY 2014 Adjusted FTEs (Full Time Equivalents):

The FY 2014 adjusted FTE count does not reflect the FY 2014 adopted budget. The FY 2014 adjusted FTE count reflects changes made to the FTE count since creation of the FY 2014 adopted due to the following:

- Changes approved via council resolution
- Reclassifications of positions approved by a staffing requisition
- Transfers of positions between departments

Changes to FY 2015 FTEs (Full Time Equivalents):

FTE Change – Department	Position / Reason for Change
Decrease 1 Flood FTE – Finance	Eliminate 1 flood FTE Accounts Payable Specialist as flood LOST funding not available
Decrease 6 Flood FTEs – Public Works	Eliminate 6 flood FTEs due to reduction in flood recovery workload activities for positions noted below: *Civil Engineering Construction Inspector (2 FTEs) *Administrative Assistant I *Capital Improvement Project Manager *Flood Recovery Construction Contract Specialist *Building Facility Capital Project Manager
Increase 5 FTEs – Public Works	Add 5 new FTE positions that will focus on and be funded from streets LOST, GRI, and utility revenue as noted below: *Civil Engineer (streets LOST) *Administrative Assistant I (50% streets LOST, 50% GRI) *Flood Mitigation Program Manager (GRI) *Consultant Contract Specialist (streets LOST) *Project Engineer II (flood mitigation and watershed initiatives funded from storm sewer utility)
Increase 2 FTEs – Storm Sewer	Add 1 FTE Soil Erosion Control Specialist to perform inspections per state/federal NPDES (National Pollutant Discharge Elimination System) permit. Add 1 FTE Temporary Sewer Maintenance Worker to perform inspections/stream assessments per state/federal NPDES permit. Both positions to be funded with storm sewer utility revenues.

Changes to FY 2015 FTEs (Full Time Equivalents) - continued:	
FTE Change – Department	**Reason for Change**
Decrease 2 FTEs – Leased Housing	Eliminate 2 vacant FTE positions due to end of federal funding for the family self-sufficiency program
Decrease 1 FTE – Solid Waste	Due to efficiencies gained in automated collection, the budget reflects the elimination of 1 Collection Driver position via attrition. Potentially, a second elimination via attrition may occur, but this was not included in the budget.
Increase 1 FTE – Water Pollution Control	Add 1 FTE Utilities Process Engineer for process study and optimization at the water and water pollution control treatment plants to be funded from utility user fees.
Decrease .49 FTE – Parks and Recreation	Various changes to seasonals FTES based on department needs
Seasonals – Golf and Fire	Adjustments were made within the department seasonal category based on department needs with no net effect on the department FTE count

Full Time Equivalent (FTE) Employee Analysis for FY 2011 - FY 2015

Department Name	Fiscal Year 2011*** Adjusted	Fiscal Year 2012 Adjusted	Fiscal Year 2013 Adjusted	Fiscal Year 2014 Adjusted	Non-Flood Fiscal Year 2015 Budget	Flood Fiscal Year 2015 Budget	Total Fiscal Year 2015 Budget	FTE Change From FY 2014 Adjusted
Internal Service Funds								
Joint Communication	27.00	27.00	27.00	27.00	27.00	-	27.00	-
Facilities Maintenance	29.00	25.00	25.00	25.00	25.00	-	25.00	-
Fleet Services	38.00	38.00	38.00	38.00	38.00	-	38.00	-
Internal Service Funds	**94.00**	**90.00**	**90.00**	**90.00**	**90.00**	**-**	**90.00**	**-**
Change in FTE's	(4.00)	(4.00)	-	-			-	
General Fund								
Animal Control	9.00	9.00	9.00	9.00	9.00	-	9.00	-
Attorney	6.00	6.00	6.00	6.00	6.00	-	6.00	-
Building Services	39.13	32.00	32.00	32.00	32.00	-	32.00	-
City Clerk	6.00	6.00	5.50	5.50	5.50	-	5.50	-
City Manager	9.75	18.75	15.00	15.00	11.00	4.00	15.00	-
Civil Rights	5.00	5.00	5.00	5.00	5.00	-	5.00	-
Community Development	12.00	11.00	10.00	11.00	11.00	-	11.00	-
Council and Mayor	4.33	4.33	4.33	3.33	3.33	-	3.33	-
Development Services	N/A	N/A	9.00	9.00	9.00	-	9.00	-
Finance	41.00	41.00	41.00	41.00	39.00	1.00	40.00	(1.00)
Fire	149.54	149.54	149.54	148.54	148.54	-	148.54	-
Human Resources	15.63	15.63	15.63	15.00	15.00	-	15.00	-
Information Technology	31.00	31.00	31.00	32.00	32.00	-	32.00	-
Library	46.86	48.36	48.65	61.06	61.06	-	61.06	-
Memorial	9.41	9.41	9.41	9.41	9.41	-	9.41	-
Parks & Recreation	113.05	114.05	112.95	113.50	113.01	-	113.01	(0.49)
Police	227.00	229.00	229.00	234.00	234.00	-	234.00	-
Public Works	163.25	162.25	161.25	161.89	153.39	7.50	160.89	(1.00)
Purchasing	4.75	4.75	4.75	4.75	4.75	-	4.75	-
General Fund	**892.70**	**897.07**	**899.01**	**916.98**	**901.99**	**12.50**	**914.49**	**(2.49)**
Change in FTE's	9.97	4.37	1.94	17.97			(2.49)	
Enterprise Funds								
Water	105.50	105.50	105.50	106.10	106.10	-	106.10	-
Water Pollution Control	88.32	88.32	88.00	86.40	87.40	-	87.40	1.00
Solid Waste and Recycling	57.84	55.54	54.54	52.54	51.54	-	51.54	(1.00)
Transit	55.00	55.00	55.00	55.00	55.00	-	55.00	-
Finance - Parking	10.52	6.00	5.00	5.00	5.00	-	5.00	-
Golf	31.04	30.83	30.83	30.68	30.68	-	30.68	-
Sewer Maintenance	29.35	29.35	29.35	29.35	31.35	-	31.35	2.00
The Eastern Iowa Airport	42.00	39.50	40.50	42.00	42.00	-	42.00	-
Enterprise Funds	**419.57**	**410.04**	**408.72**	**407.07**	**409.07**	**-**	**409.07**	**2.00**
Change in FTE's	1.52	(9.53)	(1.32)	(1.65)			2.00	
Special Revenue Funds								
Library	5.12	4.73	4.73	3.75	3.75	-	3.75	-
Leased Housing	14.75	14.75	15.75	15.75	10.75	3.00	13.75	(2.00)
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	**26.87**	**26.48**	**27.48**	**26.50**	**21.50**	**3.00**	**24.50**	**(2.00)**
Change in FTE's	2.75	(0.39)	1.00	(0.98)			(2.00)	
Total FTE's	**1,433.14**	**1,423.59**	**1,425.21**	**1,440.55**	**1,422.56**	**15.50**	**1,438.06**	**(2.49)**
Change in FTE's for the City		(9.55)	1.62	15.34				

The following pages contain the personal service detail by position for the FY 2015 budget.

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Enterprise	409.07	$34,863,234	$23,731,198	$11,132,036
Golf	**30.68**	**$1,448,257**	**$1,074,865**	**$373,392**
Assistant Golf Pro	0.62	$16,189	$13,541	$2,648
Assistant Superintendent	4.00	$314,980	$224,736	$90,244
Cust Serv Rep II	0.61	$27,562	$22,823	$4,739
Ellis Assistant Golf Pro	0.69	$18,123	$15,160	$2,963
Ellis Cashier/Conc Wrkr II	1.42	$26,564	$22,223	$4,341
Ellis Equipment Operator	2.27	$46,889	$39,221	$7,668
Gardner Assistant Golf Pro	0.62	$15,500	$12,966	$2,534
Gardner Cashier/Conc Wrkr II	1.40	$26,366	$22,059	$4,307
Gardner Equipment Operator	1.96	$41,076	$34,359	$6,717
Golf Division Manager	1.00	$109,964	$85,709	$24,255
Head Golf Professional	4.00	$383,135	$261,280	$121,855
Head Superintendent	2.00	$208,374	$142,164	$66,210
Jones Cashier/Conc Wkr II	1.45	$26,812	$22,433	$4,379
Jones Equipment Operator	2.06	$43,158	$36,100	$7,058
Large Equipment Operator	1.63	$37,938	$31,731	$6,207
Lead Cashier/Conc Wrkr- Ellis	0.35	$7,616	$6,370	$1,246
Lead Cashier/Conc Wrkr- Gardne	0.31	$6,746	$5,642	$1,104
Lead Cashier/Conc Wrkr- Jones	0.24	$5,222	$4,368	$854
Lead Cashier/Conc Wrkr- Tw Pin	0.37	$8,050	$6,734	$1,316
Twin Pines Assistant Golf Pro	0.69	$18,146	$15,180	$2,966
Twin Pines Cashier/Conc Wkr II	1.44	$26,939	$22,540	$4,399
Twin Pines Equipment Operator	1.55	$32,908	$27,526	$5,382
Parking	**5.00**	**$366,610**	**$239,690**	**$126,920**
Lead Parking Meter Technician	1.00	$82,428	$53,836	$28,592
Parking Fee Cashier	1.00	$70,758	$44,079	$26,679
Pkg Meter Tech	2.00	$159,108	$102,840	$56,268
Pkg Mtr Patrol Offr	1.00	$54,317	$38,935	$15,382
Sewer Maintenance	**31.35**	**$2,573,070**	**$1,682,256**	**$890,814**
Administrative Assistant I	2.00	$126,787	$87,300	$39,487
Coll Sys Maint Wkr III - Telev	1.00	$98,873	$63,549	$35,324
Coll Sys Mtnc Wkr III	4.00	$353,325	$228,198	$125,127
Coll Sys Mtnc Wkr IV	3.00	$287,736	$183,072	$104,664
Collect Sys Mtnc Wkr II	5.00	$405,560	$262,955	$142,605
Erosion Control Specialist	1.00	$80,337	$56,953	$23,384
Lead Sewer Mtnc Supv	1.00	$114,531	$75,558	$38,973
Sewer Superintendent	1.00	$112,759	$72,928	$39,831
Soil Erosion Control Specialist	1.00	$83,224	$49,879	$33,345
Storm Water Coordinator	1.00	$85,245	$60,591	$24,654
Storm Water Mgt Project Eng	1.00	$110,229	$71,115	$39,114
Swr Const Hvy Equip Opr	1.00	$78,155	$55,132	$23,023
Swr Mtnc Worker	5.00	$392,251	$235,882	$156,369
Temp Sewer Maintenance Worker	2.35	$73,045	$56,889	$16,156
Utility Infra Mgmnt Spec II	1.00	$74,188	$52,213	$21,975
Utility Infra Mgmnt Spec III	1.00	$96,829	$70,042	$26,787

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Solid Waste and Recycling	**51.54**	**$4,284,886**	**$2,838,589**	**$1,446,297**
Administrative Assistant I	1.00	$85,248	$51,806	$33,442
Administrative Assistant II	1.00	$80,597	$54,466	$26,131
Litter & Illegal Dumping Offic	1.00	$98,204	$63,212	$34,992
Sld Wst & Recyc Lab Extra Driv	10.00	$729,587	$489,912	$239,675
Sld/Rec Driv/Coll I	1.00	$87,073	$54,453	$32,621
Sld/Rec Driv/Coll II	30.00	$2,533,071	$1,648,458	$884,613
Solid Waste Abatement Officer	1.00	$89,104	$64,232	$24,872
Solid Waste Superintendent	1.00	$152,782	$104,380	$48,402
Solid Wst & Recycling Supv	1.00	$78,624	$61,921	$16,703
Solid Wst Operations Mgr	1.00	$116,537	$76,630	$39,907
Solid Wst & Recycling Supv	1.00	$112,399	$73,572	$38,827
Temp Solid Waste/Recyc Laborer	2.54	$121,664	$95,548	$26,116
Transit	**55.00**	**$4,189,727**	**$2,846,732**	**$1,342,995**
Service Worker	4.00	$293,856	$192,753	$101,103
Transit Data Coordinator	1.00	$91,688	$60,572	$31,116
Transit Driver	42.00	$3,093,532	$2,104,704	$988,828
Transit Operations Clerk	3.00	$208,463	$145,718	$62,745
Transit Operations Manager	1.00	$138,520	$99,518	$39,002
Transit Operations Supv	3.00	$273,436	$183,206	$90,230
Transit Programs Coord	1.00	$90,233	$60,261	$29,972
The Eastern Iowa Airport*	**42.00**	**$3,920,828**	**$2,714,956**	**$1,205,872**
Water	**106.10**	**$9,775,556**	**$6,654,178**	**$3,121,378**
Administrative Assistant I	1.00	$71,154	$51,141	$20,013
Administrative Assistant II	2.00	$151,445	$105,516	$45,929
Construction Contract Administ	3.00	$313,488	$211,954	$101,534
Cust Serv Rep I	1.00	$56,373	$36,502	$19,871
Cust Serv Rep II	8.00	$600,571	$405,111	$195,460
Customer Service Supv	1.00	$92,975	$63,556	$29,419
Lab Serv Water Quality Analyst	2.00	$173,627	$114,280	$59,347
Lead Water Meter Reader	1.00	$94,758	$62,283	$32,475
Lead Water Utility Service Rep	1.00	$101,126	$67,589	$33,537
Lead Wtr System Equip Op	1.00	$104,268	$69,890	$34,378
Util Business Process Analyst	1.00	$95,547	$70,722	$24,825
Util Process Control Spec	1.00	$106,386	$70,260	$36,126
Util Purch & Inventory Tech	1.00	$77,604	$56,337	$21,267
Utilities Business Manager	1.00	$128,446	$94,498	$33,948
Utilities Process Engineer	1.00	$116,930	$79,415	$37,515
Utilities Project Coordinator	1.10	$61,529	$49,294	$12,235
Utility Construction Mgr	1.00	$142,373	$99,238	$43,135
Utility Electrical Engineer	1.00	$118,957	$89,846	$29,111
Utility Infra Mgmnt Spec I	1.00	$76,046	$45,959	$30,087
Utility Process/Facilities Eng	1.00	$140,756	$98,788	$41,968
Water Distribution System Mgr	1.00	$116,525	$87,903	$28,622
Water Maintenance Specialist	1.00	$102,576	$73,885	$28,691
Water Operations Supervisor	4.00	$432,273	$324,957	$107,316

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Water Plant Elec Systems Supv	1.00	$96,732	$63,647	$33,085
Water Plant Electronic Tech	1.00	$96,366	$63,272	$33,094
Water Plant Equipment Mechanic	7.00	$608,540	$396,659	$211,881
Water Plant Mtnc Manager	1.00	$104,987	$84,202	$20,785
Water Plant Operations Mgr	1.00	$133,486	$93,011	$40,475
Water Service Mgr	1.00	$115,593	$78,617	$36,976
Water Service Supv	1.00	$101,771	$67,759	$34,012
Water Sys Maint/Repair Wkr II	1.00	$91,159	$58,892	$32,267
Water System Eng Design Mgr	1.00	$134,006	$96,387	$37,619
Water System Repair Worker I	4.00	$352,235	$225,298	$126,937
Water Systems Equip Operator	2.00	$185,612	$120,880	$64,732
Water Utility Collections Supv	1.00	$94,355	$64,740	$29,615
Water Utility Engineer I	2.00	$179,723	$127,294	$52,429
Water Utility Plant Mgr	1.00	$142,933	$99,718	$43,215
Wtr Distribution System Superv	1.00	$108,642	$76,475	$32,167
Wtr Meter Reader	4.00	$297,075	$195,592	$101,483
Wtr Mtnc-Rpr Wkr I	1.00	$79,651	$49,700	$29,951
Wtr Mtnc-Rpr Wkr II	1.00	$86,470	$55,303	$31,167
Wtr Plant Elec	1.00	$84,807	$53,086	$31,721
Wtr Plant Instr Tech	1.00	$89,803	$58,032	$31,771
Wtr Plant Opr	7.00	$655,534	$455,260	$200,274
Wtr Plant Opr I	2.00	$141,972	$103,165	$38,807
Wtr Plant Opr II	6.00	$507,679	$354,623	$153,056
Wtr Plant Opr III	1.00	$103,711	$69,890	$33,821
Wtr Sys Mntc-Rpr Wrk I/Equi Op	2.00	$177,931	$114,662	$63,269
Wtr Sys M-Rpr Wkr II	2.00	$196,841	$130,546	$66,295
Wtr Sys Mtnc-Rpr I	2.00	$179,887	$116,790	$63,097
Wtr Sys Rpr Wrk I/Equip Oper	3.00	$276,497	$180,257	$96,240
Wtr Sys Util Worker	1.00	$79,552	$49,615	$29,937
Wtr Util Serv Rep I	9.00	$796,284	$521,882	$274,402
Water Pollution Control	**87.40**	**$8,304,299**	**$5,679,932**	**$2,624,367**
Administrative Assistant II	1.00	$67,104	$48,750	$18,354
Electrician III	1.00	$87,890	$56,044	$31,846
Env. & Compliance Program Mgr	1.00	$109,490	$73,520	$35,970
Environmental Compliance Spec	1.00	$79,684	$49,193	$30,491
Intern - Utility Eng.	0.96	$39,318	$31,949	$7,369
Intern IV (College)	1.44	$44,233	$35,943	$8,290
Lab Serv Water Quality Analyst	5.00	$456,791	$305,890	$150,901
Util Process Control Spec	1.00	$106,070	$71,620	$34,450
Util Quality Assur Officer	1.00	$108,967	$82,634	$26,333
Utilities Director	1.00	$171,294	$123,851	$47,443
Utilities Engineering Manager	1.00	$168,652	$120,558	$48,094
Utilities Environmental Mgr	1.00	$127,697	$88,143	$39,554
Utilities Lab Services Manager	1.00	$130,323	$94,311	$36,012
Utilities Process Engineer	1.00	$129,450	$89,523	$39,927
Utilities Safety Trainer	1.00	$77,776	$53,706	$24,070
Utility Safety Manager	1.00	$124,862	$86,042	$38,820
Utility Wtr Quality Specialist	1.00	$95,689	$62,653	$33,036

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
WPC Cntl Lab Wtr Quality Chem	2.00	$185,448	$132,958	$52,490
WPC Elec II	3.00	$250,540	$166,926	$83,614
WPC Electrical Systems Supv	1.00	$108,112	$73,562	$34,550
WPC Electronics Tech	4.00	$359,556	$233,277	$126,279
WPC Electronics Tech II	1.00	$87,527	$55,617	$31,910
WPC Environmental Specialist	2.00	$187,570	$130,842	$56,728
WPC Equipment Mech	9.00	$751,419	$502,362	$249,057
WPC Hvac Technician	1.00	$88,826	$57,528	$31,298
WPC Maintenance Manager	1.00	$113,765	$76,877	$36,888
WPC Maintenance Specialist	1.00	$111,582	$76,247	$35,335
WPC Mtnc Wkr	1.00	$67,351	$39,183	$28,168
WPC Mtnc-Rpr Wkr I	1.00	$80,625	$50,754	$29,871
WPC Mtnc-Rpr Wkr II	4.00	$337,530	$223,659	$113,871
WPC Operations Manager	1.00	$119,637	$82,524	$37,113
WPC Operations Supv	5.00	$549,667	$384,800	$164,867
WPC Planned Mtnc Tech	1.00	$91,687	$59,860	$31,827
WPC Plant Manager	1.00	$142,689	$104,230	$38,459
WPC Preventative Mtnc Supv	1.00	$113,906	$78,699	$35,207
WPC Process Operator	21.00	$1,934,679	$1,327,740	$606,939
WPC Purchasing Inventory Tech	2.00	$154,602	$111,178	$43,424
WPC Repair/Overhaul Mtnc Supv	1.00	$114,665	$82,319	$32,346
WPC Specialist	2.00	$227,635	$154,460	$73,175
Flood Fund	15.50	$1,229,260	$854,801	$374,459
City Manager - Flood Fund	**4.00**	**$322,235**	**$230,590**	**$91,645**
Flood Recovery Program Coord	1.00	$78,996	$51,168	$27,828
Flood Recovery Program Manager	1.00	$118,035	$85,321	$32,714
Lead Data Admin (CDBG)	1.00	$59,051	$44,180	$14,871
Project Coordinator (CDBG)	1.00	$66,155	$49,921	$16,234
Finance - Flood Fund	**1.00**	**$93,738**	**$63,647**	**$30,091**
Flood Accountant	1.00	$93,738	$63,647	$30,091
Leased Housing - Flood Fund	**3.00**	**$200,126**	**$137,730**	**$62,396**
Housing Programs Specialist	3.00	$200,126	$137,730	$62,396
Public Works - Flood Fund	**7.50**	**$613,162**	**$422,834**	**$190,328**
Civil Eng Const Insp	1.00	$80,752	$56,848	$23,904
Construction Contract Specialist	1.00	$109,081	$73,757	$35,324
Project Engineer II	1.00	$128,763	$85,279	$43,484
Public Works Laborer X-Driver	2.00	$133,925	$90,412	$43,513
Real Estate Coordinator	1.00	$94,609	$65,110	$29,499
Temp Public Works Laborer	1.50	$66,033	$51,428	$14,605
General Fund	901.99	$81,714,597	$55,499,774	$26,214,823
Animal Control	**9.00**	**$737,233**	**$527,136**	**$210,097**
Animal Cntrl Officer	6.00	$461,285	$331,411	$129,874
Animal Control Prgm Specialist	1.00	$79,561	$50,359	$29,202
Animal Control Program Manager	1.00	$121,883	$89,606	$32,277

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Lead Animal Control Officer	1.00	$74,506	$55,760	$18,746
Attorney	**6.00**	**$713,062**	**$554,764**	**$158,298**
Assistant City Attorney II	1.00	$90,510	$70,920	$19,590
Assistant City Attorney III	1.00	$128,518	$94,216	$34,302
City Attorney	1.00	$197,381	$154,912	$42,469
City Attorney IV	1.00	$156,060	$127,331	$28,729
Legal Secretary	2.00	$140,594	$107,385	$33,209
Building Services	**32.00**	**$2,733,161**	**$1,864,148**	**$869,013**
Administrative Assistant I	3.00	$227,667	$143,300	$84,367
Administrative Assistant II	1.00	$63,943	$44,180	$19,763
Asst Building Services Manager	1.00	$104,721	$75,567	$29,154
Bldg Chief Inspector	1.00	$95,507	$64,500	$31,007
Bldg Inspector	3.00	$268,067	$178,370	$89,697
Building Services Director	1.00	$129,680	$92,423	$37,257
Chief Plumbing Inspector	1.00	$87,403	$57,087	$30,316
Elec Chief Inspector	1.00	$94,167	$63,350	$30,817
Electrical Inspector	2.00	$170,681	$111,597	$59,084
Housing Chief Inspector	1.00	$84,238	$63,930	$20,308
Housing Inspector	4.00	$353,976	$235,540	$118,436
Mech Chief Inspector	1.00	$94,189	$63,640	$30,549
Mechanical Inspector	1.00	$78,001	$58,710	$19,291
Nuisance Abatement Officer	2.00	$178,414	$118,993	$59,421
Permit Technician	3.00	$217,227	$153,003	$64,224
Plans Examination Coordinator	1.00	$75,961	$47,528	$28,433
Plumbg Sr Insp	1.00	$81,881	$61,976	$19,905
Zoning Inspector	1.00	$79,938	$60,120	$19,818
Zoning Officer	3.00	$247,505	$170,334	$77,171
City Clerk	**5.50**	**$430,981**	**$309,192**	**$121,789**
City Clerk	1.00	$121,331	$85,366	$35,965
Council Proceedings Specialist	1.50	$84,934	$64,674	$20,260
Cust Serv Rep II	2.00	$147,964	$101,192	$46,772
Deputy City Clerk	1.00	$76,752	$57,960	$18,792
City Manager	**11.00**	**$1,365,791**	**$980,388**	**$385,403**
Administrative Assistant III	1.00	$65,938	$55,955	$9,983
Assistant City Manager	1.00	$133,595	$104,648	$28,947
Assistant to the City Manager	1.00	$117,910	$85,321	$32,589
City Manager	1.00	$375,570	$257,941	$117,629
Communications Manager	1.00	$126,965	$92,121	$34,844
Cust Serv Rep I	1.00	$71,264	$45,500	$25,764
Development Services Communication C	1.00	$86,671	$57,720	$28,951
Executive Admin Assistant	1.00	$80,869	$56,919	$23,950
Marketing Manager	1.00	$118,949	$86,212	$32,737
Special Projects Coordinator	1.00	$114,737	$81,683	$33,054
Util Communication Program Mgr	1.00	$73,327	$56,368	$16,959

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Civil Rights	**5.00**	**$433,873**	**$325,266**	**$108,607**
Administrative Assistant II	1.00	$62,531	$47,092	$15,439
Civil Rights Director	1.00	$119,069	$85,279	$33,790
Civil Rights Investigator	2.00	$152,658	$114,518	$38,140
Senior Civil Rights Invest	1.00	$99,616	$78,377	$21,239
Community Development	**11.00**	**$994,911**	**$685,151**	**$309,760**
Administrative Assistant II	2.00	$121,785	$88,241	$33,544
Assistant Community Development Direc	1.00	$139,804	$99,218	$40,586
Community Development Director	1.00	$153,212	$110,387	$42,825
Planner I	1.00	$73,580	$44,819	$28,761
Planner II	4.00	$306,342	$208,424	$97,918
Planner III	2.00	$200,189	$134,062	$66,127
Council and Mayor	**3.33**	**$204,479**	**$174,314**	**$30,165**
Council Member At Large	1.11	$61,350	$52,299	$9,051
Council Member District 1	0.37	$20,450	$17,433	$3,017
Council Member District 2	0.37	$20,450	$17,433	$3,017
Council Member District 3	0.37	$20,450	$17,433	$3,017
Council Member District 4	0.37	$20,450	$17,433	$3,017
Council Member District 5	0.37	$20,450	$17,433	$3,017
Mayor	0.37	$40,879	$34,850	$6,029
Development Services	**9.00**	**$971,883**	**$716,336**	**$255,547**
Administrative Assistant I	1.00	$57,089	$39,281	$17,808
Civil Engineer II	1.00	$105,609	$73,796	$31,813
Development Serv Program Mgr	1.00	$116,689	$83,242	$33,447
Economic Development Liaison	1.00	$95,939	$75,577	$20,362
Exec Admin of Development Serv	1.00	$196,761	$153,442	$43,319
Planner III	1.00	$106,197	$78,447	$27,750
Plans Examination Supervisor	1.00	$100,630	$70,482	$30,148
Plats And Zoning Cond Coord	1.00	$98,329	$67,592	$30,737
Utility Engineer	1.00	$94,644	$74,477	$20,167
Finance	**39.00**	**$3,353,630**	**$2,427,100**	**$926,530**
Accounting Specialist	1.00	$61,713	$46,382	$15,331
Accounting System Specialist	1.00	$87,067	$62,113	$24,954
Accounts Payable Progam Mgr	1.00	$104,736	$73,040	$31,696
Accounts Payable Specialist	5.00	$360,877	$249,846	$111,031
Accounts Receivable Prog Mgr	1.00	$79,276	$61,385	$17,891
Administrative Assistant II	1.00	$78,229	$54,586	$23,643
Assistant Finance Director	1.00	$129,369	$94,016	$35,353
Budget Analyst I	1.00	$82,469	$54,045	$28,424
Budget Analyst II	3.00	$292,830	$217,752	$75,078
Budget Manager	1.00	$122,194	$87,903	$34,291
Contract Administrator	1.00	$132,928	$101,192	$31,736
Cust Serv Rep I	1.00	$58,524	$33,634	$24,890
Finance Business Process Mgr	1.00	$91,956	$62,129	$29,827
Finance Director	1.00	$158,962	$129,950	$29,012

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Financial Operations	1.00	$85,172	$56,347	$28,825
Payroll Program Manager	1.00	$91,688	$68,755	$22,933
Payroll Specialist	1.00	$83,046	$55,476	$27,570
Project Accountant I	1.00	$64,212	$54,407	$9,805
Project Accountant II	2.00	$170,482	$122,858	$47,624
Project Accountant Program Mgr	1.00	$83,809	$65,208	$18,601
Risk Manager	1.00	$94,166	$74,037	$20,129
Senior Treasury Specialist	1.00	$83,424	$59,016	$24,408
Timekeeper	2.00	$152,772	$108,705	$44,067
Timekeeping Clerk	1.00	$46,857	$33,714	$13,143
Treasury Analyst	1.00	$110,174	$77,657	$32,517
Treasury Cashier	2.00	$114,463	$81,269	$33,194
Treasury Operations Manager	1.00	$109,048	$76,704	$32,344
Treasury Revenue Specialist	1.00	$68,796	$49,254	$19,542
Treasury Specialist	1.00	$66,094	$46,949	$19,145
Vendor Account Specialist	1.00	$88,307	$68,771	$19,536
Fire	**148.54**	**$15,936,301**	**$10,487,805**	**$5,448,496**
Administrative Assistant II	2.00	$142,692	$98,711	$43,981
Administrative Assistant III	1.00	$87,490	$59,495	$27,995
Asst Fire Chief	2.00	$319,596	$214,306	$105,290
Battalion Chief	6.00	$807,470	$547,003	$260,467
Fire Admin District Chief	1.00	$125,968	$81,923	$44,045
Fire Captain (Day)	3.00	$329,841	$215,941	$113,900
Fire Captain (Day) No EMT	1.00	$123,881	$82,337	$41,544
Fire Captain (Day) Paramedic	4.00	$443,756	$293,339	$150,417
Fire Captain (Shift)	25.00	$2,911,417	$1,920,915	$990,502
Fire Captain (Shift) Paramedic	8.00	$935,089	$616,649	$318,440
Fire Chief	1.00	$185,778	$127,311	$58,467
Fire Fighter (Shift)	1.00	$102,957	$66,022	$36,935
Fire Marshal	1.00	$148,455	$101,563	$46,892
Firefighter (Day)	2.00	$183,541	$122,219	$61,322
Firefighter (Shift)	59.00	$5,984,882	$3,892,421	$2,092,461
Firefighter (Shift) Paramedic	30.00	$3,008,326	$1,972,842	$1,035,484
Public Education Assistant	0.54	$19,758	$16,848	$2,910
Public Education Program Mgr	1.00	$75,406	$57,960	$17,446
Human Resources	**15.00**	**$1,318,869**	**$929,348**	**$389,521**
Benefits Program Manager	1.00	$87,955	$67,290	$20,665
Business Applications Spec	1.00	$78,877	$53,956	$24,921
Class & Labor Rel Prgm Mgr	1.00	$82,275	$62,550	$19,725
Cust Serv Rep II	1.00	$80,694	$51,454	$29,240
Employee Safety Program Mgr	1.00	$105,315	$71,947	$33,368
Human Resources Director	1.00	$156,586	$114,726	$41,860
Human Resources Generalist	1.00	$83,470	$53,726	$29,744
Human Resources Specialist I	1.00	$83,322	$53,636	$29,686
Human Resources Specialist II	4.00	$298,026	$202,539	$95,487
Occupational Health Nurse	2.00	$183,649	$132,206	$51,443
Organizational Dev Program Mgr	1.00	$78,703	$65,318	$13,385

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Information Technology	**32.00**	**$3,050,188**	**$2,157,864**	**$892,324**
Chief Information Officer	1.00	$156,521	$117,187	$39,334
Customer Relationship Mgr	1.00	$107,120	$81,923	$25,197
Database Analyst	3.00	$333,666	$242,540	$91,126
Enterprise Appl Solution Mgr	1.00	$127,131	$98,978	$28,153
GIS Data Analyst III	2.00	$191,111	$130,416	$60,695
GIS Manager	1.00	$129,958	$94,536	$35,422
GIS Project Specialist II	2.00	$171,211	$115,319	$55,892
IT Operations Manager	1.00	$124,361	$89,763	$34,598
Land Systems Application Mgr	1.00	$111,937	$79,289	$32,648
Network Analyst I	2.00	$154,485	$109,256	$45,229
Network Analyst II	1.00	$75,782	$58,389	$17,393
Network Technician II	1.00	$77,473	$49,812	$27,661
Network Technician III	1.00	$79,665	$51,679	$27,986
Programmer I	1.00	$75,535	$54,995	$20,540
Programmer II	1.00	$85,420	$56,569	$28,851
Systems Analyst I	1.00	$75,031	$51,858	$23,173
Systems Analyst II	2.00	$179,877	$121,804	$58,073
Systems Analyst III	1.00	$91,702	$71,947	$19,755
Systems Analyst Supervisor	1.00	$109,927	$78,395	$31,532
Systems Support Tech I	2.00	$145,028	$91,191	$53,837
Systems Support Tech III	3.00	$265,951	$184,875	$81,076
Systems Technician Specialist	1.00	$96,021	$66,552	$29,469
Web Developer II	1.00	$85,281	$60,591	$24,690
Library	**61.06**	**$4,192,371**	**$3,045,664**	**$1,146,707**
Administrative Assistant III	1.00	$49,476	$41,038	$8,438
Adult Services Manager	1.00	$126,335	$89,993	$36,342
Catalog Librarian	1.00	$63,767	$46,571	$17,196
Children's & Progamming Mgr	1.00	$127,286	$90,806	$36,480
Circulation Serv Manager	1.00	$95,707	$70,320	$25,387
Computer Info Sys Analyst	1.00	$90,544	$69,248	$21,296
Computer Info Sys Analyst I	1.00	$82,163	$52,395	$29,768
Computer Info Sys Mgr	1.00	$130,354	$96,446	$33,908
Customer Service Associate	25.86	$1,561,596	$1,131,399	$430,197
Design & Marketing Specialist	1.00	$75,331	$47,667	$27,664
Lib A-V Tech Spec	1.00	$88,089	$58,346	$29,743
Lib Materials Proces	1.50	$91,658	$66,722	$24,936
Lib Mtls Purch Clerk	1.00	$65,140	$47,856	$17,284
Library Administrative Clerk	1.00	$71,688	$53,496	$18,192
Library Director	1.00	$177,556	$132,392	$45,164
Library Floor Supervisor	1.00	$61,787	$45,241	$16,546
Library Foundation Director	1.00	$121,067	$88,733	$32,334
Library Program Specialist II	1.00	$78,298	$58,779	$19,519
Library Shelver	9.70	$378,587	$296,788	$81,799
Library Systems Administrator	1.00	$123,094	$86,677	$36,417
Library Volunteer Coordinator	1.00	$72,269	$44,180	$28,089
Public Info & Adult Prgm Coord	1.00	$84,068	$60,653	$23,415
Reference Librarian	5.00	$376,518	$269,918	$106,600

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Memorial	**9.41**	**$635,573**	**$450,801**	**$184,772**
Administrative Asstantant I	1.00	$68,409	$51,021	$17,388
Asst Veterans Memorial Fac Dir	1.00	$93,224	$61,921	$31,303
Bldg Mtnc Wkr I	1.00	$60,073	$43,762	$16,311
Bldg Mtnc Wkr II	3.00	$198,567	$141,181	$57,386
Bldg Mtnc Wkr III	1.00	$80,725	$52,420	$28,305
Executive Director	1.00	$104,761	$75,567	$29,194
Seas Lbr-Non-Exempt	1.00	$21,146	$17,680	$3,466
Seas Ld Lbr-Non-Exempt	0.41	$8,670	$7,249	$1,421
Parks and Recreation	**113.01**	**$5,283,615**	**$3,708,972**	**$1,574,643**
Administrative Assistant II	2.00	$142,136	$95,079	$47,057
Administrative Assistant III	1.00	$71,350	$50,578	$20,772
Aquatics Coordinator	1.00	$61,702	$42,898	$18,804
Aquatics Program Supervisor	1.00	$104,725	$71,202	$33,523
Assistant & Pool Mgr	3.75	$109,989	$86,866	$23,123
Athletic Coordinator	1.00	$63,533	$44,180	$19,353
Athletics Program Supervisor	1.00	$92,606	$57,782	$34,824
Concession Worker	5.78	$127,233	$100,453	$26,780
Concession Worker - Adult	2.18	$52,000	$40,940	$11,060
Cust Serv Rep II	1.75	$117,786	$81,400	$36,386
Greenhouse Laborer	1.41	$31,915	$25,139	$6,776
Horticulturist Asst	1.00	$81,645	$50,170	$31,475
Instructor	4.99	$132,007	$104,013	$27,994
Instructor - Adult	0.14	$3,063	$2,412	$651
Instructor - Art	0.46	$12,167	$9,578	$2,589
Instructor - Spec Population	0.51	$10,781	$8,486	$2,295
Instructor - Youth	2.34	$51,013	$40,154	$10,859
Landscape Architect	1.00	$112,687	$74,477	$38,210
Lead Greenhouse Worker	1.00	$74,521	$52,705	$21,816
Lead P & G Equipment Operator	1.00	$77,878	$55,243	$22,635
Lifeguard	17.57	$440,928	$348,309	$92,619
Marketing Coordinator	1.00	$81,477	$52,896	$28,581
NE Parks Equip Operator	1.81	$44,438	$35,057	$9,381
NE Parks Laborer	3.49	$85,185	$67,533	$17,652
NW Parks Equip Operator	3.52	$85,500	$67,390	$18,110
NW Parks Laborer	2.66	$67,347	$53,549	$13,798
NW Parks Mtnc Supv	1.00	$92,440	$61,683	$30,757
NW Seasonal Laborer	0.32	$7,188	$5,658	$1,530
P & G Equ Opr II	2.00	$164,187	$106,414	$57,773
P & G Mtnc-Rpr Wkr	5.00	$395,423	$248,582	$146,841
Parks & Rec Construction Supv	1.00	$97,398	$62,430	$34,968
Parks & Rec Maintenance Supv	1.00	$98,211	$63,269	$34,942
Parks & Recreation Director	1.00	$172,692	$122,057	$50,635
Parks Construction Laborer	0.96	$35,515	$27,955	$7,560
Parks Crew Leader	2.40	$57,077	$44,928	$12,149
Parks Laborer	3.56	$83,730	$66,066	$17,664
Parks Superintendent	1.00	$119,981	$79,289	$40,692
Rec Maint & Inventory Tech	1.00	$71,137	$40,921	$30,216

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Rec Mtnc-Rpr Wkr II	4.00	$318,811	$200,478	$118,333
Rec Supervisor I	0.15	$3,171	$2,496	$675
Rec Suprv I - Lodge	0.19	$4,279	$3,369	$910
Rec Supv I	0.86	$18,191	$14,320	$3,871
Recreation Maintenance Mgr	1.00	$104,284	$66,970	$37,314
Recreation Superintendent	1.00	$115,243	$75,567	$39,676
Recreation Supervisor - Adult	0.17	$3,900	$3,076	$824
Recreation Supervisor - Fun	2.01	$42,717	$33,624	$9,093
Recreation Supervisor - Senior	0.29	$6,131	$4,826	$1,305
Recreation Supv - Youth	0.72	$19,026	$14,976	$4,050
SE Parks Equip Operator	2.46	$60,210	$47,470	$12,740
SE Parks Laborer	3.30	$80,988	$64,234	$16,754
SE Parks Mtnc Supv	1.00	$100,885	$65,426	$35,459
Seasonal Laborer	0.50	$11,561	$9,100	$2,461
Secretary IV	0.83	$19,738	$15,537	$4,201
Special Pop/Harbor Prgrm Supv	1.00	$109,306	$70,962	$38,344
SW Parks Equip Operator	0.48	$11,098	$8,736	$2,362
SW Parks Laborer	0.17	$3,818	$3,006	$812
Tuma Complex Coordinator	1.00	$83,395	$50,714	$32,681
Tuma Parks Equip Operator	0.43	$11,653	$9,253	$2,400
Tuma Parks Laborer	0.87	$20,124	$15,882	$4,242
Ushers Ferry Program Coord	1.00	$75,375	$53,256	$22,119
Ushers Ferry/Frmrs Mkt Prg Sup	1.00	$108,773	$71,442	$37,331
Youth Act/Cultural Arts Supv	1.00	$105,005	$71,442	$33,563
Zoo Seasonal Laborer	1.98	$45,801	$36,146	$9,655
Zoo Supervisor	1.00	$69,550	$48,923	$20,627
Police	**234.00**	**$25,198,172**	**$16,797,586**	**$8,400,586**
Administrative Assistant III	4.00	$312,423	$215,403	$97,020
Background Check Technician	2.00	$113,303	$78,353	$34,950
Criminal Intell Info/Doc mgr	1.00	$93,208	$71,442	$21,766
Data Analyst	1.00	$71,949	$44,159	$27,790
Deputy Chief	1.00	$142,288	$89,591	$52,697
Nuisance Property Abate Coord	2.00	$163,228	$114,276	$48,952
Police Captain	3.00	$486,978	$330,210	$156,768
Police Chief	1.00	$197,850	$151,912	$45,938
Police Detective	3.00	$352,454	$243,880	$108,574
Police Id Officer	1.00	$122,763	$79,929	$42,834
Police Lieutenant	13.00	$1,926,722	$1,301,717	$625,005
Police Officer	154.00	$16,092,561	$10,601,812	$5,490,749
Police Property Technician	3.00	$252,145	$174,488	$77,657
Police Records Supervisor	1.00	$79,898	$66,408	$13,490
Police Records Tech	16.00	$1,077,890	$756,733	$321,157
Police Sergeant	27.00	$3,628,149	$2,422,689	$1,205,460
Police Training Specialist	1.00	$84,365	$54,584	$29,781

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Public Works	**153.39**	**$13,773,088**	**$9,068,449**	**$4,704,639**
Administrative Assistant I	4.00	$280,834	$164,751	$116,083
Administrative Assistant II	3.00	$220,519	$137,300	$83,219
Administrative Services Supv	1.00	$81,631	$57,782	$23,849
Arborist/Landscape Architect	1.00	$113,966	$73,777	$40,189
Assoc Traffic Engr	1.00	$128,850	$94,770	$34,080
Cement Finisher	2.00	$176,298	$109,604	$66,694
Civil Eng Const Insp	8.00	$792,263	$526,814	$265,449
Civil Eng Sr Aide	2.00	$164,741	$99,668	$65,073
Civil Eng Survey Division Supv	1.00	$105,400	$70,962	$34,438
Civil Engineer	2.00	$200,458	$135,486	$64,972
Construction Contract Coord	1.00	$89,038	$58,221	$30,817
Construction Contract Spec	1.00	$118,454	$81,417	$37,037
Construction Eng Mgr	1.00	$146,510	$99,108	$47,402
Consultant Contract Specialist	1.00	$128,818	$85,322	$43,496
East Streets Supervisor	1.00	$108,269	$70,538	$37,731
Engineering CIP Coordinator	0.75	$56,440	$43,665	$12,775
Engineering Customer Liaison	1.00	$97,391	$61,853	$35,538
Engineering Designer	1.00	$106,599	$68,172	$38,427
Engineering Manager	1.00	$172,830	$120,608	$52,222
Engineering Technician	2.00	$187,752	$131,798	$55,954
Flood Mitigation Program Manager	1.00	$132,057	$87,839	$44,218
Forestry Operations Supv	1.00	$104,126	$67,310	$36,816
Intern IV	1.00	$29,377	$22,880	$6,497
Plats And Zoning Spec	1.00	$111,635	$72,142	$39,493
Project Engineer I	3.00	$343,408	$241,520	$101,888
Project Engineer II	2.00	$254,023	$168,774	$85,249
Project Engineer II - Traffic	1.00	$146,689	$99,259	$47,430
Public Works Director/City Eng	1.00	$201,180	$146,860	$54,320
Public Works Laborer X-Driver	18.00	$1,209,130	$794,191	$414,939
Public Works Maintenance Mgr	1.00	$165,203	$117,427	$47,776
PW Maintenance Operations Supt	1.00	$125,550	$97,382	$28,168
Real Estate Officer	1.00	$78,047	$55,127	$22,920
Real Estate Services Manager	1.00	$134,855	$90,086	$44,769
SE Streets Supervisor	1.00	$108,929	$70,168	$38,761
Storm Water Mgt Project Eng	1.00	$146,662	$99,238	$47,424
Streets Driver	9.00	$694,953	$439,452	$255,501
Streets Pavement Supervisor	1.00	$112,469	$73,796	$38,673
Streets Supervisor	1.00	$108,083	$70,378	$37,705
Sts Area Driver	9.00	$751,830	$476,270	$275,560
Sts Hvy Equ Opr	19.00	$1,587,024	$1,032,910	$554,114
Sts Laborer-Xdriver	2.00	$158,010	$95,673	$62,337
Sts Lgt/Hvy Equ Opr	14.00	$1,123,390	$719,162	$404,228
Temp Public Works Laborer	1.64	$72,241	$56,268	$15,973
Traffic Engineering Manager	1.00	$161,519	$111,591	$49,928
Trf Cntl Mtnc Wkr II	5.00	$443,472	$293,744	$149,728
Trf Eng Elec Spec I	2.00	$204,642	$140,366	$64,276
Trf Eng Proj Admin	1.00	$83,681	$50,393	$33,288
Trf Eng Proj Coord	1.00	$92,181	$56,889	$35,292

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Trf Signl Tech I	2.00	$195,515	$128,446	$67,069
Trf Signl Tech II	2.00	$202,414	$147,612	$54,802
Urban Forester I	3.00	$208,920	$145,301	$63,619
Urban Forester II	8.00	$706,549	$437,591	$268,958
West Streets Supervisor	1.00	$98,272	$70,788	$27,484
Purchasing	**4.75**	**$387,416**	**$289,490**	**$97,926**
Administrative Assistant I	0.75	$44,460	$37,635	$6,825
Purchasing Agent I	1.00	$62,063	$46,362	$15,701
Purchasing Agent II	1.00	$79,641	$52,575	$27,066
Purchasing Agent III	1.00	$75,669	$57,960	$17,709
Purchasing Manager	1.00	$125,585	$94,958	$30,627
Internal Service	90.00	$7,488,519	$5,095,312	$2,393,207
Facilities Maintenance	**25.00**	**$1,963,093**	**$1,319,155**	**$643,938**
Bldg Mtnc Wkr I	12.00	$800,642	$516,486	$284,156
Bldg Mtnc Wkr III	6.00	$474,440	$312,257	$162,183
Building Needs Assessment Mgr	1.00	$119,658	$83,252	$36,406
Electrician	1.00	$80,353	$60,202	$20,151
Electrician/HVAC Technician	1.00	$86,840	$57,018	$29,822
Environmental Services Supv	1.00	$88,100	$66,870	$21,230
Facilities Maintenance Manager	1.00	$133,047	$95,278	$37,769
HVAC Specialist	1.00	$86,619	$56,830	$29,789
Mechanical & Bldg Repair Supv	1.00	$93,397	$70,962	$22,435
Fleet Maintenance	**38.00**	**$3,377,560**	**$2,261,437**	**$1,116,124**
Administrative Assistant II	1.00	$78,938	$53,136	$25,802
Auto Equ Mech I	4.00	$303,154	$209,613	$93,541
Auto Equ Mech II	13.00	$1,136,947	$756,214	$380,733
Auto Equip Mech II (Transit)	4.00	$355,980	$232,756	$123,224
Auto Equipment Mechanic II PD	2.00	$165,183	$114,536	$50,647
Fleet Services Laborer	1.00	$67,058	$39,451	$27,607
Fleet Services Manager	1.00	$140,786	$103,840	$36,946
Fleet Services Storekeeper	2.00	$162,786	$104,200	$58,586
Fleet Services Veh & Eq Coord	2.00	$187,963	$127,129	$60,834
Lead Auto Equip Mech (Transit)	1.00	$96,328	$64,290	$32,038
Lead Auto Equip Mechanic (PD)	1.00	$91,022	$59,990	$31,032
Lead Auto/Equipment Mechanic	2.00	$192,521	$128,962	$63,559
Senior Fleet Administrator	1.00	$119,448	$83,242	$36,206
Transit Electronics Coordinato	1.00	$101,095	$67,312	$33,783
Wel-Auto Equ Mech II	2.00	$178,353	$116,766	$61,587
Joint Communication	**27.00**	**$2,147,865**	**$1,514,720**	**$633,145**
Dispatcher I	1.00	$60,350	$45,232	$15,119
Dispatcher II	21.00	$1,614,084	$1,130,993	$483,091
Lead Dispatcher	3.00	$244,463	$170,763	$73,700
Pub Safety Dispatch Asst Mgr	1.00	$94,566	$68,494	$26,072
Pub Sfty Dispatch Mgr	1.00	$134,403	$99,238	$35,165

FY 2015 Personal Services Budget				
	FTE Count	Personal Services Total	Total Wage	Total Benefits
Special Revenue	21.50	$1,690,526	$1,153,849	$536,677
HOMECD	**6.00**	**$454,271**	**$315,867**	**$138,404**
CD Programs Specialist	1.00	$63,731	$46,362	$17,369
Homeownership Program Coord	1.00	$65,151	$47,528	$17,623
Housing & Health Homes Spec	1.00	$86,062	$61,822	$24,240
Housing Redevelopment Analyst	1.00	$85,030	$55,097	$29,933
Housing Rehabilitation Spec	2.00	$154,298	$105,058	$49,240
Leased Housing	**10.75**	**$867,233**	**$576,918**	**$290,315**
Administrative Assistant II	1.00	$78,805	$53,106	$25,699
Assisted Housing Program Mgr	1.00	$100,465	$66,881	$33,584
Compliance Monitoring Spec	1.00	$66,138	$45,282	$20,856
Cust Serv Rep I	1.00	$63,551	$36,565	$26,986
Grant Programs Manager	1.00	$109,117	$73,997	$35,120
Housing And Family Specialist	1.00	$81,862	$58,221	$23,641
Leased Housing Spec	4.75	$367,297	$242,866	$124,431
Library Grant	**3.75**	**$278,222**	**$195,856**	**$82,366**
Department Clerk	0.75	$42,553	$30,552	$12,001
Lib Sub Abuse Spec	2.00	$140,104	$95,104	$45,000
Substance Abuse Prog Mgr	1.00	$95,566	$70,200	$25,366
Real Estate Disposal	**1.00**	**$90,801**	**$65,208**	**$25,593**
Real Estate Disposition Coord	1.00	$90,801	$65,208	$25,593
Grand Total**	1,438.06	$126,986,136	$86,334,934	$40,651,203

*Additional information not available

** Does not include savings from position vacancies or certain expenses budgeted in personal services not attributed to specific FTE

CASH TRANSFERS

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.

FY 2015 budgeted transfers are summarized on the following page.

Cash Transfers

Transfers In	FY 2015 Budget
Liability & Property	(283,048.00)
Fleet Svc - Overhead	(39,164.80)
FMS-City Services Fac (6th St)	(22,419.00)
FMS-City Hall (1st St SE)	(239,632.00)
Finance - Admin-Overhead	(20,000.00)
Finance - Risk Mgmt	(105,142.60)
Attorney	(248,900.00)
HR - Admin-Overhead	(207,360.20)
City Manager - Newsletter	(28,573.00)
City Manager - Communications	(74,691.60)
Development Services Dept	(95,788.60)
PW Bridge Maintenance	(48,450.00)
Administrative Overhead	(11,271,550.00)
Fire	(1,767,473.00)
Police	(2,731,059.50)
Patrol-Watch Command-Districts	(160,440.00)
Library - Administration	(280,560.00)
REC General Pools	(21,000.00)
REC Bever Pool	(3,700.00)
REC Jones Pool	(1,850.00)
REC Noelridge Pool	(34,000.00)
REC Cherry Hill Pool	(23,700.00)
PKS Parks Superintendent	(36,991.00)
UF Administration	(25,000.00)
Pooled Revenues	(15,001,156.00)
Street Construction	(18,632,111.50)
Storm Sewer Construction	(560,000.00)
Veterans Stadium Improvements	(250,000.00)
2008 Flood	(3,992,323.60)
Growth Reinvestment Initative	(2,166,724.90)
Building Demolitions	(75,000.00)
GO Bonds - 2005 Issue	(507,172.50)
GO Bonds - 2006 Issue	(667,917.50)
GO Bonds - 2008 Spring Issue	(241,925.00)
GO Bonds 2007 (98-99B-00-01B)	(521,187.30)
GO Bond - 2010 Issue	(75,431.00)
GO Bonds – 2009 A-B-D Series	(349,362.50)
GO Bond - 2011A Issue	(114,770.38)
GO Bond - 2010 Refund (2001A)	(337,300.00)
GO Bond - 2012 Issue	(3,462.00)
GO Bonds 2011 Ref (02AB-03AD)	(281,206.32)
GO Bond – 2012 (taxable PCI)	(357,145.00)
GO Bond – 2012F Ref (03B 04B)	(397,052.33)
GO Bond – 2013(taxable PCI)	(219,895.00)
GO Bond – 2014 issue	(1,470.00)
US Cellular Center	(4,731,234.26)
Paramount Debt	(81,307.48)
Ice Arena - Debt Service	(574,405.00)
Ice Arena - Construction	(100,000.00)
Parking	(173,726.00)
Parking - Debt	(347,911.65)
Solid Waste & Recycling Dept	(250,000.00)
Transit	(43,429.00)
Golf - Debt	(306,908.00)
SSMID	(202,593.00)
SSMID - Medical District	(147,462.00)
Econcomic Development Fund	(750,000.00)
Total Transfers in	**(70,232,082.52)**

Transfers Out	FY 2015 Budget
Liability & Property	296,142.60
Workers Compensation	265,260.20
FMS Overhead	39,164.80
Bldg Services - Construction	150,000.00
Zoning Inspections	75,000.00
Memorial - Vets Mem Ballpark	100,000.00
Contingent - Policy & Administ	884,469.36
Fire 411 Pension	1,767,473.00
Police 411 Pension	2,731,059.50
FICA - Policy & Administration	2,274,614.00
IPERS - Policy & Admin	2,274,676.00
Group Medical Ins - Policy&Adm	10,295,866.00
State Unemplymnt Comp-Pol &Adm	156,000.00
Swimming Pool Improvements	83,750.00
2008 Flood	250,000.00
GO Bonds 2007 (98-99B-00-01B)	183,920.26
GO Bond - 2011A Issue	1,456.50
GO Bonds 2011 Ref (02AB-03AD)	60,261.72
GO Bond – 2011BC Issue (tax)	365,779.30
GO Bond - 2012 (taxable CBD)	610,982.36
GO Bond – 2012F Ref (03B 04B)	61,269.52
GO Bond – 2013(taxable UR)	476,489.25
GO Bond – 2014 issue (taxable)	128,500.00
WPC	750,000.00
WPC - Construction	975,000.00
Water	190,973.20
Parking	928,940.00
Solid Waste & Recycling Dept	8,080.00
PW - Sewer Maintenance	189,832.20
Vehicle Operations	50,000.00
Storm Sewer - Overhead	560,000.00
Road Use Tax	11,506,000.00
Hotel-Motel Tax	1,281,339.20
Ice Arena	50,000.00
Central Business District TIF	2,295,802.61
Technology Park TIF	5,925.00
Quality Chef TIF	32,913.64
Southwestern Urban Renewal TIF	1,152,575.37
Youngs Hill-Kingston TIF	391,181.96
Village Urban Renewal TIF	53,396.50
Riverside - Oak Hill TIF	488,211.97
Coe - Mt Vernon TIF	397,498.24
Cedar Lake - Daniels TIF	80,561.38
Time Check - St Pat's TIF	46,396.64
Mid Town TIF	451,969.97
Council Street TIF	238,419.47
Rockwell Collins TIF	960,000.00
Recreation Trust	500.00
Ice Arena Endowment	50,000.00
New Ballpark Contributions	256,355.69
Flood - Local Option Sales Tax	3,589,736.40
Streets-Local Option Sales Tax	17,514,111.50
Growth Reinvestment Initiative	2,166,724.90
Solid Waste - Landfill Reserve	37,502.31
Total Transfers Out	**70,232,082.52**

FUND BALANCE

Fund Balance

Fund balance is the difference between assets and liabilities on the governmental funds balance sheet. In fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose or use. Designations of fund balance represent tentative management plans that are subject to change.

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.

The fund balance from the State of Iowa worksheet, including reasons for changes in fund balance of 10% or more, is located below.

Fund Balance Worksheet for City of Cedar Rapids

	General	Special Revenue	TIF Special Revenue	Debt Service	Capital Project	Proprietary	Total
*Annual Report FY 2013							
Beginning Fund Balance July 1	137,740,293	84,188,723	(2,248,757)	77,723,179	156,814,842	665,690,397	1,119,908,677
Actual Revenues Except Beg Balance	120,083,731	64,057,463	8,281,633	20,241,530	193,510,447	266,001,633	672,176,437
Actual Expenditures Except End Balance	118,799,238	68,404,663	7,248,447	22,024,180	182,324,532	306,413,752	705,214,812
Ending Fund Balance June 30	139,024,786	79,841,523	(1,215,571)	75,940,529	168,000,757	625,278,278	1,086,870,302
** Re-Estimated FY 2014							
Beginning Fund Balance	139,024,786	79,841,523	(1,215,571)	75,940,529	168,000,757	625,278,278	1,086,870,302
Re-Est Revenues	115,294,166	63,997,691	11,197,684	21,311,249	96,125,740	233,880,306	541,806,836
Re-Est Expenditures	117,994,167	61,709,362	6,798,870	23,119,343	113,474,253	232,912,682	556,008,677
Ending Fund Balance	136,324,785	82,129,852	3,183,243	74,132,435	150,652,244	626,245,902	1,072,668,461
** Budget FY 2015							
Beginning Fund Balance	136,324,785	82,129,852	3,183,243	74,132,435	150,652,244	626,245,902	1,072,668,461
Revenues	117,557,354	70,702,977	13,909,638	21,331,519	140,607,792	274,720,236	638,829,516
Expenditures	120,261,791	72,220,093	8,417,335	21,812,344	155,798,024	278,453,572	656,963,159
Ending Fund Balance	133,620,348	80,612,736	8,675,546	73,651,610	135,462,012	622,512,566	1,054,534,818
Fund Balance Change from FY 2014 to FY 2015	-2%	-2%	173% (1)	-1%	-10% (2)	-1%	-2%

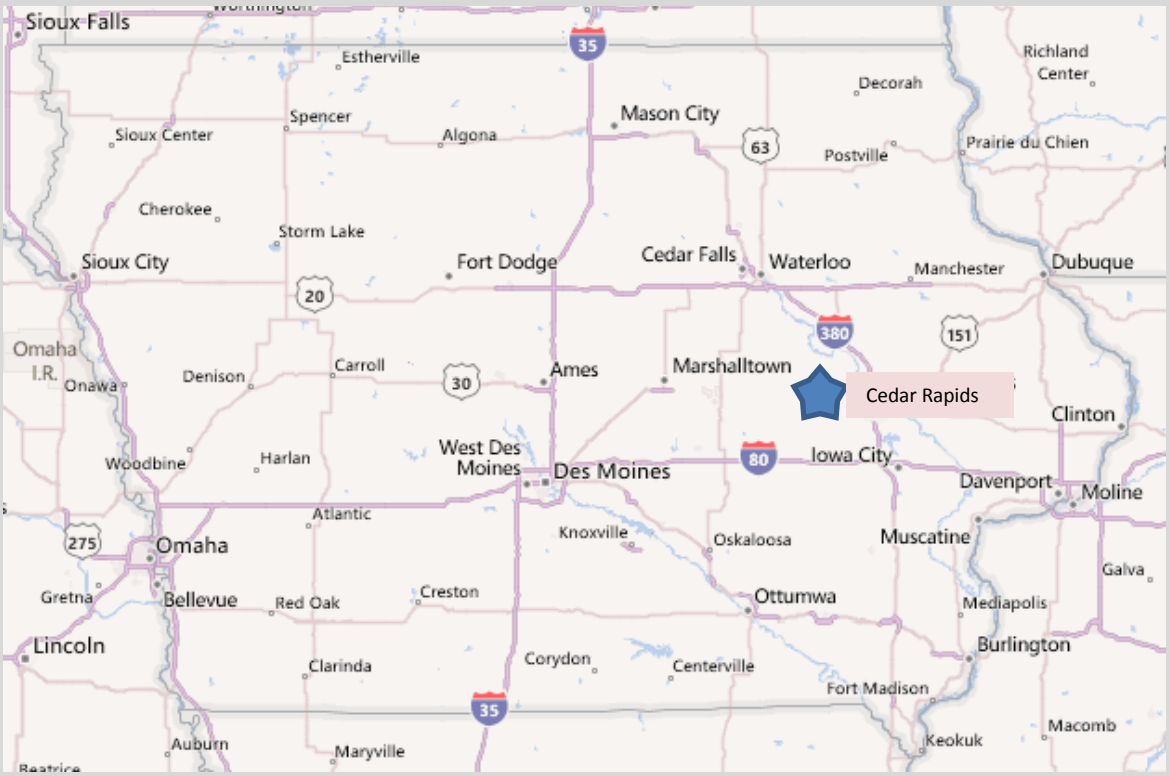
(1) Change due to timing of reimbursements that will occur in the next fiscal year after property taxes have been collected in the previous year.
(2) Change due to timing of capital improvement expenses in FY 2015. Revenue for these projects occurred in a previous fiscal year as well as some larger facility projects have completed or are near completion.

STATISTICAL INFORMATON

Community

Location and Land Area

The City of Cedar Rapids lies on both banks of the Cedar River and is located 25 miles north of Iowa City and 130 miles east of Des Moines, the State's Capital. Cedar Rapids is located in Linn County. The City is 70.80 square miles *(Source: 2010 US Census).*



Key Point → When the land area maintained by the city increases there is an immediate impact to maintain the infrastructure such as during snow and ice events. Over time the added land area impacts services and costs to the city as additional public works and public safety staff are needed as well as additional materials to maintain the added infrastructure. Even fire stations need to be strategically located to ensure timely response to emergency situations.

In 2014, the new Fire Station #3, opened near Edgewood Road and Crestwood Drive NW. The Central Fire Station opened in 2013 at 713 1st Avenue SE. The realignment of fire stations in Cedar Rapids will vastly improve response coverage and increase the area of the City that is within 1.5 miles of a fire station by 8.93 square miles, or 12.5 percent. The additional fire station on the west side of the City will improve the goal of emergency crews arriving at the scene of an incident within five minutes by nearly 20 percent. The Fire Station 3 district will include sections of the City west of the Cedar River and growth areas towards the western outskirts of the City limits that have grown by nearly 20,000 citizens over the past 15 years.

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 "City of Five Seasons" was based on a Bible verse from Ecclesiastes 3:1 – "To everything there is a season, and a time to every purpose under the heaven." 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."

The idea was developed for and introduced by the Cedar Rapids Area Chamber of Commerce. As officers and managements changed, the slogan was utilized inconsistently. By 1975, the Cedar Rapids Area Convention and Visitors Bureau (CVB) and the City of Cedar Rapids had adopted the "Five Seasons." In 1979, the convention center built in downtown Cedar Rapids was named the "Five Seasons Center" and the adjacent hotel was called the "Five Seasons Hotel".

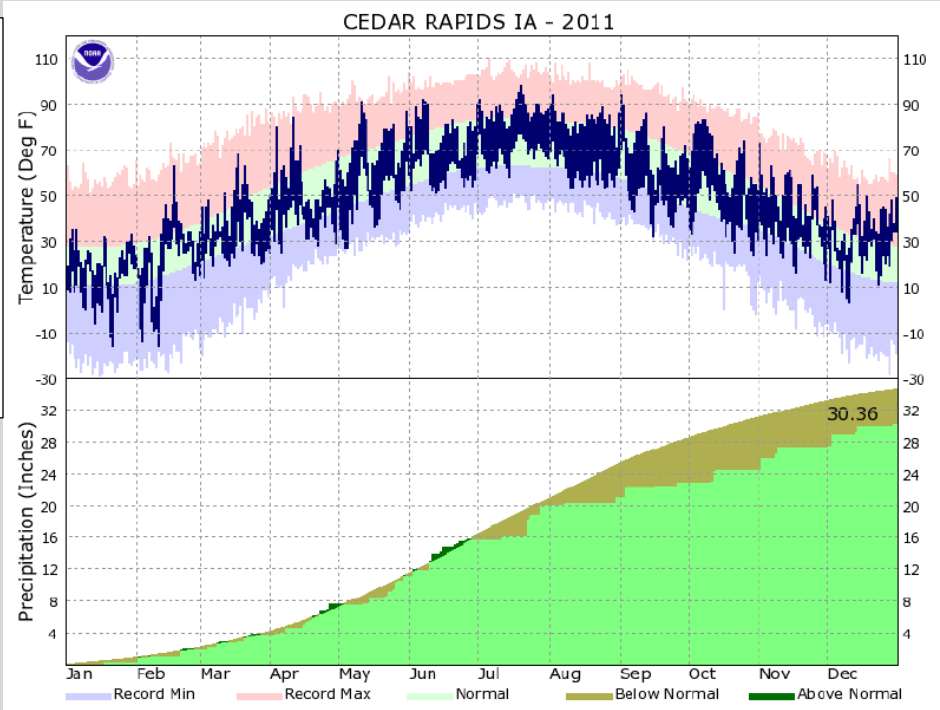
In 1993, Mr. Munsell and Mr. Anderson teamed up again to raise more than $800K in private donations and in-kind contractors' support to build a 60-foot tall version of the "Five Seasons" logo called the "Tree of Five Seasons," near the Cedar River in downtown Cedar Rapids. The stainless steel monument 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. The Cedar Rapids Area Convention and Visitors Bureau have used it for about three decades. More than ten local businesses include "Five Seasons" in their name. Many others, including media, utilize the distinctive "Five Seasons" mark in their promotions and annual reports. The "Five Seasons" logo appears on all of the City's vehicles, street signs, uniforms, letterhead, business cards, website, etc. This distinctive identity is woven into the fabric of the entire Cedar Rapids community.

Climate

Average Temperature
Average maximum 58.2°F
Average minimum 38.8°F

Average Annual Precipitation 30.36 inches



(Source: National Weather Service - 2011)

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.

Population

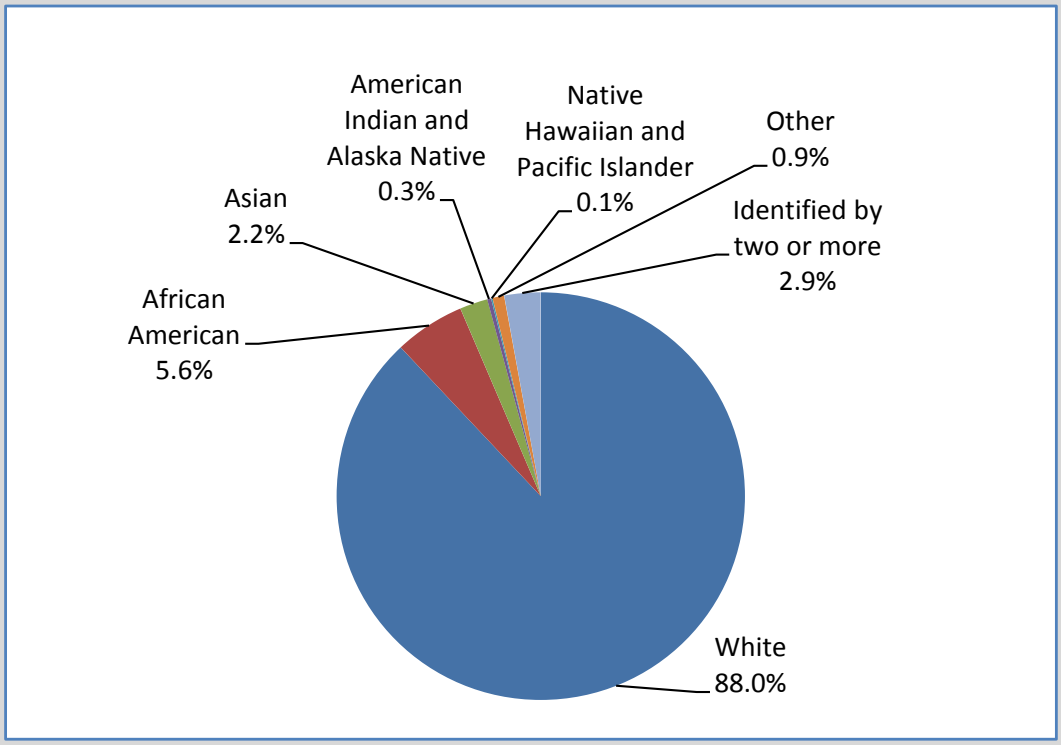
Cedar Rapids Population	Median Age	Cedar Rapids Population % Change since 2000	Linn County Population
126,326	35.3 years	4.6%	211,226

	Population by Age
Under 18	29,646
18 – 24	14,459
25 – 34	18,837
35 – 49	24,428
50 – 64	22,684
65 and over	16,572

(Source: 2010 US Census)

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.

Population by Race



(Source: 2010 US Census)

Education

Cedar Rapids has a variety of education opportunities available including private, public, secondary, and higher education institutions.

- High school graduates, percent of persons age 25+ 92.5%
- Bachelor's degree or higher, percent of persons age 25+ 29.3%

(Source: 2006-2010 US Census American Community Survey)

Median Household Income

Cedar Rapids	Iowa
$49,298	$48,872

(Source: 2006-2010 US Census American Community Survey)

The City of Cedar Rapids median household income of $49,298 is $426 more than the median household income in Iowa of $48,872.

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 such as:

- Fixed route city bus service with 14 bus routes operating from 5:20AM to 6:20PM Monday through Friday and from 7:55AM to 4:15PM 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 Neighborhood Transportation Service (NTS), at times when the fixed-route bus service is not provided.

Cultural, Parks, and Recreation

Cedar Rapids offers a variety of cultural, park, and recreational activities such as:

- 2 outdoor aquatic centers, 2 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 Old MacDonald's Farm, 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.*

Noelridge Greenhouse

Cherry Hill Aquatic Center

Old McDonald's Farm

Trails

Farmer's Market

Golf

Usher's Ferry Historic Village

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 two areas are noted below.

	Function/Program	Calendar Year 2013
Police		
	Calls for service	128,352
	Adult arrest	8,133
	Juvenile arrest	1,131
	Speeding citations	1,952
	Traffic citations	10,303
Fire		
	Total fire runs	4,944
	Total rescue runs	5,182
	Property loss	1,562,885

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 of downtown. It helps create activity, vitality, and acts as a catalyst for business growth such as hotels, shops, and restaurants.

Major medical service providers including Mercy Medical Hospital, Physicians Clinic of Iowa, and St. Luke's Hospital are committed to developing Cedar Rapids as a medical destination. The completion of the Hall-Perrine Cancer Center, Physician Clinic of Iowa's Medical Mall, and other developments within the area will help create a convenient, progressive, and vibrant experience for patients and their families.

Cedar Rapids was just recently recognized as one of the top ten cities in the nation that delivers high quality, low cost health care by the Institute for Health Care Improvement.
(Source: 2012 Cedar Rapids Metro Economic Alliance)

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.

2013 Principal Employers - Top 10

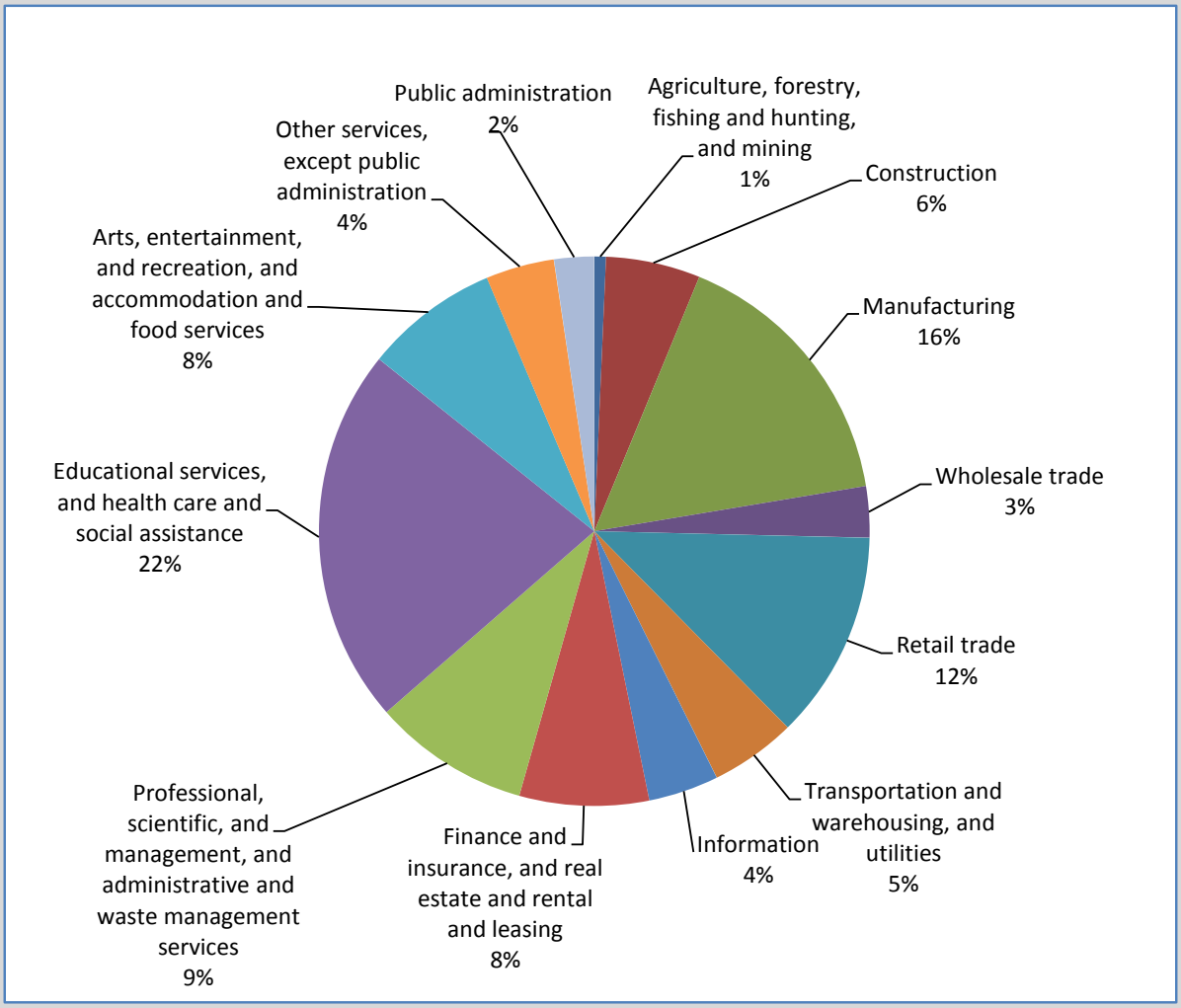
Employer	Employees
Rockwell Collins Inc.	8700
Transamerica	3872
St. Luke's Hospital	3184
Cedar Rapids Community School District	2936
Mercy Medical Center	2312
Kirkwood Community College	1895
City of Cedar Rapids	1311
Nordstrom Direct	1200
Quaker Foods and Snacks	1018
Linn-Mar Community School District	954

(Source: Woods and Poole - 2012)

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.

Employment by Industry

The largest share of jobs is in the educational services, health care, and social assistance category.



(Source: 2006-2010 US Census American Community Survey)

2013 Principal Property Taxpayers

Taxpayer	Taxable Assessed Value	Rank
Alliant Industries	205,114,282	1
ADM Corn Processing	132,850,298	2
Aegon USA	69,059,256	3
International Paper	50,752,891	4
Rockwell International	37,466,066	5
SDG Macerich Properties (Lindale Mall)	35,412,858	6
Hy-Vee Food Stores	25,654,390	7
Pepsi Co.	25,402,678	8
Casey's Marketing Co.	25,221,884	9
St Luke's Hospital & Clinics	23,893,584	10
Total	$ 630,828,187	

Key Point → The top ten taxpayers account for approximately 11% or $631M of the total City assessed taxable value of $5.7 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.

Employment Level

Civilian labor force	Employed Persons	Unemployed Persons	Unemployment Rate
69,944	66,310	3,634	5.2%

(Source: 2006-2010 US Census American Community Survey)

According to Iowa Workforce Development, the overall Iowa unemployment rate for March 2014 was 4.5% compared to 4.8% in March 2013. In comparison, the overall United States unemployment rate was 6.7% in March 2014 and 7.5% in March 2013.

Current Issues

The City of Cedar Rapids continues to make progress in redevelopment following the 2008 floods and with stable employment and low cost of living the City expects continued growth over the next five years. City Council goals and objectives emphasize economic development and strategic planning and completing flood recovery projects.

In addition, in November of 2013, the citizens of Cedar Rapids voted to approve a 1% local option sales tax to fund streets for a ten year period starting July 1, 2014 and ending June 30, 2024. Even though funding will not be received until the fall of 2014 the City Council has directed staff to begin improvements immediately. Also, the City helped pass legislation that allows the City to use incremental growth from the City's sales tax to pay for flood protection. This is a twenty year program with projects planned beginning in FY 2015.

Residential Home Sales

The average residential home sale price over the past 5 years in Cedar Rapids has been $155K.

Calendar Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Average Sale Price	136,381	144,405	149,166	151,701	157,194	152,746	151,211	154,852	153,547	162,291
Sold Price/List Price	109.96%	102.91%	105.32%	100.68	97.44%	93.1%	95.98%	97.27%	97.21%	96%

(Source: Cedar Rapids Association of Realtors)

Key Point → The average sales price has remained stable especially when compared to the decrease in average sales prices for homes around the nation.

Retail Sales

Cedar Rapids ranks 5th amount other Iowa cities in it's peer group for per capita sales.

Peer Group	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Coralville	40,535	39,064	39,383	39,563	38,145
Altoona	26,379	27,944	27,828	29,298	29,068
West Des Moines	30,780	27,760	27,729	29,312	27,262
Clive	23,570	26,771	27,044	24,681	24,612
Cedar Rapids	24,509	22,109	23,358	23,226	23,124
Davenport	21,037	19,856	19,980	19,900	19,435
Dubuque	17,855	17,819	18,227	18,535	18,217
Sioux City	17,684	17,074	17,178	17,237	17,072
Waterloo	17,834	17,086	16,885	16,761	16,370
Council Bluffs	15,442	15,577	15,050	16,391	15,830

(Source: Iowa State University – FY 2013 Real Per Capita Taxable Retail Sales Report)

SUPPLEMENTAL INFORMATON

Supplemental Section

This section contains requests submitted from departments that are **not** included in the budget.

Internal Service Fund Operating Requests NOT Included in the BUDGET

Joint Communications

- Conversion of lead dispatcher positions to non-bargaining positions to adjust management to staff ratios ($24K)
- Electricity for radio system for additional sites ($6K) – to be absorbed by existing budget

General Fund Operating Requests NOT Included in the BUDGET

Building Services

- Add 1 Nuisance and Housing Manager FTE to manage housing and nuisance divisions ($119K)

Fire

- Non-routine vehicle repair for corrosion, accidents ($60K)
- Add 3 Firefighter FTEs to staff truck to increase safety/effectiveness on fire ground ($242K)
- Add 1 Public Education Specialist FTE to increase community outreach programs ($70K)
- Cleaning of Central Fire Station by the Facility Maintenance Department ($103K)

Information Technology

- Council meeting video indexing and hosting ($9K) – to be absorbed by existing budget
- Authentication tokens if FBI requirement implemented ($30K)
- Add 1 System Support Technician FTE to coordinate customer facing activities such as cellular devices and radios ($72K)
- Add 1 Exchange Administrator FTE to manage the City's exchange message system ($94K)
- Add workstations with laptops for mobile support ($11K)
- Add 1 Fiber Administrator FTE to support system ($94K)

Parks and Recreation

- Add 1 Parks Maintenance Supervisor to provide high quality park, turf, landscape, and trail maintenance ($95K), vehicle for position ($60K), supplies and furniture for position ($5K)
- Add three .48 Parks Maintenance Seasonal workers to support urban core park maintenance ($33K) and vehicle ($25K)
- Increase seasonal wages for competitive pay, recruitment, retention ($77K)

Police

- Add 1 Customer Service Representative FTE for animal control to address customer response time and allow for coverage during absence of existing staff ($64K)

General Fund Operating Requests NOT Included in the BUDGET (continued)

Police (continued)

- Add 2 Kennel Maintenance Worker FTEs for animal control to meet national standards, meet operations needs of new facility, to handle calls for service timely, and improve customer service ($120K)
- Training to certify animal control officer ($5K)
- Add 6 Police Officer FTEs implementing the police community action team ($512K), add 1 Sergeant FTE to oversee the officers ($121K), equip 6 officers ($389K)
- Increase expenditure budget for training to prepare employees for succession planning, promotions, special assignments, and enhanced delivery of services on the front line ($50K)
- Add 1 School Resource Officer FTE ($85K) and equipment ($65K) - $66K of cost to be funded by school. School currently has not agreed to add School Resource Officer.
- Add budget collection services($73K)
- Upgrade 1 Record Technician to a lead position due to lack of advancement opportunities ($4K)
- Upgrade 1 Record Technician to an Assistant Records Supervisor to narrow span of control ($9K)
- Add 1 Civilian Evidence and Property Technician due to increased areas of responsibility and expectations ($85K)
- Increase for professional development for improvement services ($45K)
- Increase budget for SAFE-CR program for training ($5K), vehicles ($21K), overtime ($2K), office supplies ($1K), laptops ($3K)
- Furniture replacement as furniture is original to building ($25K)
- Increase budget for maintenance agreements and investigative technology ($62K)
- Increase budget for telephone services, data phones, and IPAD service ($45K)
- Non-routine vehicle repair such as accidents ($100K)

Public Works

- Upgrade Area Driver or Light Heavy Operator to Traffic Control Tech II due to City growth ($33K)
- Add 2 Temporary FTEs for painting and traffic control work ($18K)
- Add two .5 Temporary FTEs for stump and ash tree removal ($18K)
- Increase intern pay rate for 4 part-time positions as pay rate has not been adjusted in several years ($2,500)
- Maintenance for traffic signal poles and decorative light poles ($56K)
- Add temporary contracted receptionist for City Services Center ($13K) – would fund part of position
- Increase overtime for Project Engineer I due to occasional need for overtime ($1,500)
- Upgrade Project Engineer I to Project Engineer II for normal progression and promotion ($5K)
- Establish in-stock street light poles and LED light fixtures for replacements ($20K) with proposed funding of $10K from insurance claims
- Computer software upgrades and recurring fee renewals/maintenance contracts ($10K)
- Upgrade Traffic Engineering Program Coordinator to Civil Engineer I due to change in demand for traffic engineering skills and responsibilities ($10K)
- Upgrade Signal Tech II to Lead Signal Tech to manage workload of signal tech positions and coordinate activities ($5K) and add overtime relating to upgrade ($450)

General Fund Operating Requests NOT Included in the BUDGET (continued)

Public Works (continued)

- Upgrade Signal Tech I to Signal Tech II to allow greater skill capacity than currently allowed ($1,400) and add overtime relating to upgrade ($120)
- Add budget for consultant services to evaluate downtown streetlight standards and identify new lighting standards including pole/luminaire options ($40K)
- Increase biennial bridge inspection budget ($6,500)

Library

- Add temporary seasonal support for May – August ($29K)

City Manager

- Add discretionary budget for communications division ($20K)

Community Development

- Add 3 Graduate Student Interns for June – August to assist with planning ($18K)
- Add comprehensive plan funding for updated plan ($50K)

Human Resources

- Add 1 Safety Officer FTE that would allow addressing safety concerns and compliance issues more efficiently and effectively ($89K)
- Manager upgrades based on internal salary survey conducted ($16K)

Development Services

- Add 1 Planner I FTE to provide case management assistance to land development applicants ($76K)
- Add marketing budget for branding and marketing economic development services ($20K)
- Add travel budget for director ($6K)

Special Revenue Fund Operating Requests NOT Included in the BUDGET

Community Development

- Support for Section 8 Housing Voucher Program ($14K)

Enterprise Fund Operating Requests NOT Included in the BUDGET

Golf

- Request capital improvement projects ($35K)

General Fund Capital Equipment Requests NOT Included in the BUDGET

Fire ($44,500)

- Fitness Equipment ($12K)
- Hose Appliances and Intake Valve ($12,500)
- Fire Fighting Tools and Equipment ($8K)
- Extrication Tools ($10K)
- Station Air Compressors and Battery Chargers ($2K)

Information Technology ($922K)

- Wireless Replacement – Citywide ($30K)
- Virtual Desktop – Citywide ($50K)
- Police Lenel Consolidation ($30K)
- GIS Staff Workstation Upgrades ($7,500)
- Operations Staff Laptop Replacements ($10,500)
- Exchange Messaging System Upgrade – Citywide ($100K)
- Public Safety Environment Backup – Police ($75K)
- Service Desk Modules ($50K)
- TruTrack - Finance/Citywide ($250K)
- Used Vehicle for Fiber Locates ($15K)
- Message Journaling (Policy decision) – Citywide ($100K)
- Test/Develop Intergraph Environment (storage) - Police ($25K)
- Test/Develop Intergraph Environment (hosts) – Police ($40K)
- Test/Develop Intergraph Environment (virtualization) – Police ($24K)
- Software for Human Resources Safety Division ($115K)

Parks and Recreation ($29,900)

- Event Tent/Archway ($5K)
- Propane Hammer ($2,500)
- 2 Shop Heaters ($2,500/each)
- Snow Cab/Blower for Mower ($9K)
- Box Sweeper ($5K)
- Weather Station ($2K)
- Soil Probe ($1,400)

Police ($109,261)

- Police Patrol Rifle ($12,800)
- Mobile Data Computers ($11,986)
- Wall Banger Breaching Tool ($4,475)
- 3D Crime Scene Imager ($80K)

General Fund Capital Equipment Requests NOT Included in the BUDGET (continued)

Public Works ($764,020)

- Toughbook Laptop ($220)
- Spray Paint Machine ($4,300)
- Sidewalk Mill ($7K)
- 6 Foot Mower Deck Side Mount ($20K)
- Large Arrow Board ($22K)
- Mud Hen Pump ($3K)
- Arrow Board ($7,500)
- Large Stump Grinder ($40K)
- Enclosed Cargo Trailer (8'x24') ($10K)
- Rock Crusher ($650K)

Internal Service Fund Capital Equipment Requests NOT Included in the BUDGET

Joint Communications ($268K)

- Master Clock to Replace Existing Time Clocks for 9-1-1 Equipment ($13,500)
- Copier/Scanner/Fax ($4,500)
- Harris Portable Radios and Equipment ($25K)
- Harris Mobile Radios and Equipment ($25K)
- Traffic Camera (Intersection) Access to the 9-1-1 Center ($200K)

Tax Supported Capital Improvement Project Requests NOT Included in the BUDGET

For FY 2015, City Manager departments were provided the value of what could be requested for funding from general obligation bonds.

Public Works requested an additional $1.97M in new general obligation bonds for street projects and staff time. This request for additional general obligation bonds was not included in the budget. However the same street projects and staff time are included in the budget and will be funded with existing bonds or cash on hand.

GLOSSARY

100 CUBIC FEET (CCF) – Equivalent to 748 gallons.

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

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. BOD can be used as a gauge of the effectiveness of wastewater treatment plants.

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– Contains funds that are financed with tax support debt, enterprise or internal service monies, or other funding sources.

CAPITAL IMPROVEMENT PROGRAMMING – Selection & scheduling of improvements over a multi-year period.

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 (I.e. Working hours, working conditions, salary, fringe benefits, and matter of safety and health of employees.)

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).

CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS (CPI-U) – A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in cost of living.

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

DEBT SERVICE EXPENDITURES – Debt service expenditures is the amount of money required for interest and principal payments on an outstanding debt in any given year.

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.

DISCRETIONARY EXPENDITURES – Non-personal service expenses are expenses that are considered controllable by City Departments (I.e. office supplies, training, etc.).

DRUG ENFORCEMENT ADMINISTRATION (DEA) – The Drug Enforcement Administration (DEA) is a federal law enforcement agency under the United States Department of Justice, tasked with combating drug smuggling and use within the United States.

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 BUREAU OF INVESTIGATION (FBI) – The Federal Bureau of Investigation (FBI) is an agency of the United States Department of Justice that serves as both a federal criminal investigative body and an internal intelligence agency (counterintelligence).

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.

FILE TRANSFER PROTOCOL (FTP) – File Transfer Protocol (FTP) is a standard network protocol used to transfer files from one host to another host over a TCP-based network, such as the Internet.

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

FINES AND FORFEITS – Court fines, library fines, traffic enforcement cameras.

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.

IMMIGRATION AND CUSTOMS ENFORCEMENT (ICE) – U.S. Immigration and Customs Enforcement (ICE) is a federal law enforcement agency under the United States Department of Homeland Security (DHS), responsible for identifying, investigating, and dismantling vulnerabilities regarding the nation's border, economic, transportation, and infrastructure security.

INCIDENT COMMAND SYSTEM (ICS) – A standardized, on-scene, all hazards incident management approach.

INSURANCE SERVICE OFFICE (ISO) – Is a provider of data, underwriting, risk management and legal/regulatory services (with special focus on community fire-protection efforts and Building Code Effectiveness Evaluation) to property-casualty insurers and other clients.

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.

METROPOLITAN TRANSPORTATION PLANNING (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.

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 - FLEET AND FACILITIES – Fleet and facility expenses related to the internal cost of services provided by Fleet Services and Facility Maintenance.

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

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA) – An agency of the United States Department of Labor.

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.

PAYMENT IN LIEU OF TAX (PILOT) – System implemented to charge enterprise funds for services provided by tax supported funds.

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 – The School Resource Program is a partnership with the Cedar Rapids Community School District. The officer collaborates with the school and the community as a resource for safety and security issues. School resource officers engage in law enforcement, teaching, and mentoring in our schools.

SECTION – An activity or division of a department.

SELF CONTAINED BREATHING APPARATUS (SCBA) – A self-contained breathing apparatus is a device worn by rescue workers, firefighters, and others to provide breathable air in an immediate danger to life and health) atmosphere.

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.

UNITED STATES DEPARTMENT OF HOUSING & URBAN DEVELOPMENT (HUD) – The United States Government Department of Housing and Urban Development was created in 1965, and is a federal agency which manages many different housing programs. In general these HUD programs promote home ownership and affordable housing.

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.

Tree of Five Seasons – Located in Downtown Cedar Rapids

CEDAR RAPIDS
City of Five Seasons®