

# Technical Memorandum

Date: Monday, May 09, 2016

Project: Stormwater Master Plan Update

To: City of Cedar Rapids

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Subject: TM 5.0 Financial Needs (Revised Draft)

This Technical Memorandum summarizes and provides the historic and forecasted future stormwater revenues and costs, reflective of capital, operations, and maintenance needs.

It is organized as follows.

- Objective
- Summary
- Background Information
  - Stormwater Funds
  - Historic Revenues and Sources
  - Historic Costs by Component
  - Historic Capital Expenditures
  - Historic Rates
  - Other Stormwater Utilities
- Analysis
  - Current Fiscal Year Budget
  - Financial Forecast
  - Funding Gap
  - Revenue Sources
- Recommendations
- Attachments
  - A – 671 Storm Sewer Operations
  - B – 304 Storm Sewer Capital Improvements (CIP)
  - C – 10 Year Stormwater Utility Forecast

## Objective

This Technical Memorandum 5.0 assesses the adequacy of current revenue sources in view of forecasted future needs and provides recommendations based on that assessment.

In accordance with the Municipal Advisor Rule of the Securities and Exchange Commission, HDR is not a registered Municipal Advisor; is not authorized to provide advice with respect to the structure, timing or terms of municipal financial products or the issuance of municipal securities (“Advice”); and that HDR is not subject to the fiduciary duty established in the

Securities and Exchange Act. The City should seek the advice of a registered Municipal Advisor to translate financial needs identified in this section into a specific financial plan.

## Summary

This Technical Memorandum 5.0 Financial Needs can be summarized as follows. Stormwater management has been funded primarily through stormwater utility fees. In fiscal years 2014 and 2015 stormwater utility fees generated approximately \$3.7 million and \$4.2 million which were used for operating expenditures of approximately \$1.9 and \$2.4 million and capital improvements of approximately \$1.9 and \$1.8 million. In recent years, grant funding has provided an additional \$9.1 million of funding for capital needs.

As presented in TM 4.0 Capital Improvements Plan, nearly \$50 million of capital needs have previously been identified based primarily on the June 2014 storm event but other prior studies as well. Additional capital needs will likely be identified through more detailed basin modeling and asset management plan implementation. Preliminary modeling results indicate that overall stormwater capital needs are in the range of \$75 to \$100 million.

As presented in TM 7.0 Future Considerations, future stormwater related regulatory requirements and flood control system requirements will likely increase annual operations and maintenance costs; perhaps significantly. As such, there is a significant funding gap between revenue generated and financial needs of the stormwater system.

Other stormwater utilities share many of the same needs and challenges as Cedar Rapids. Survey results reported later in this Technical Memorandum indicate that most stormwater utilities fund stormwater management in whole or in part through user fees with stormwater user fees accounting for more than all of the other funding sources combined. Grants, permitting and other taxes, special tax districts, new development impact fees, sales taxes and ad valorem taxes, in that order, account for the rest. The survey results also indicate that nearly all utilities use cash financing in lieu of debt financing. Finally, the results indicate that the majority of the stormwater utilities surveyed noted that they do not have adequate funding to meet their total needs.

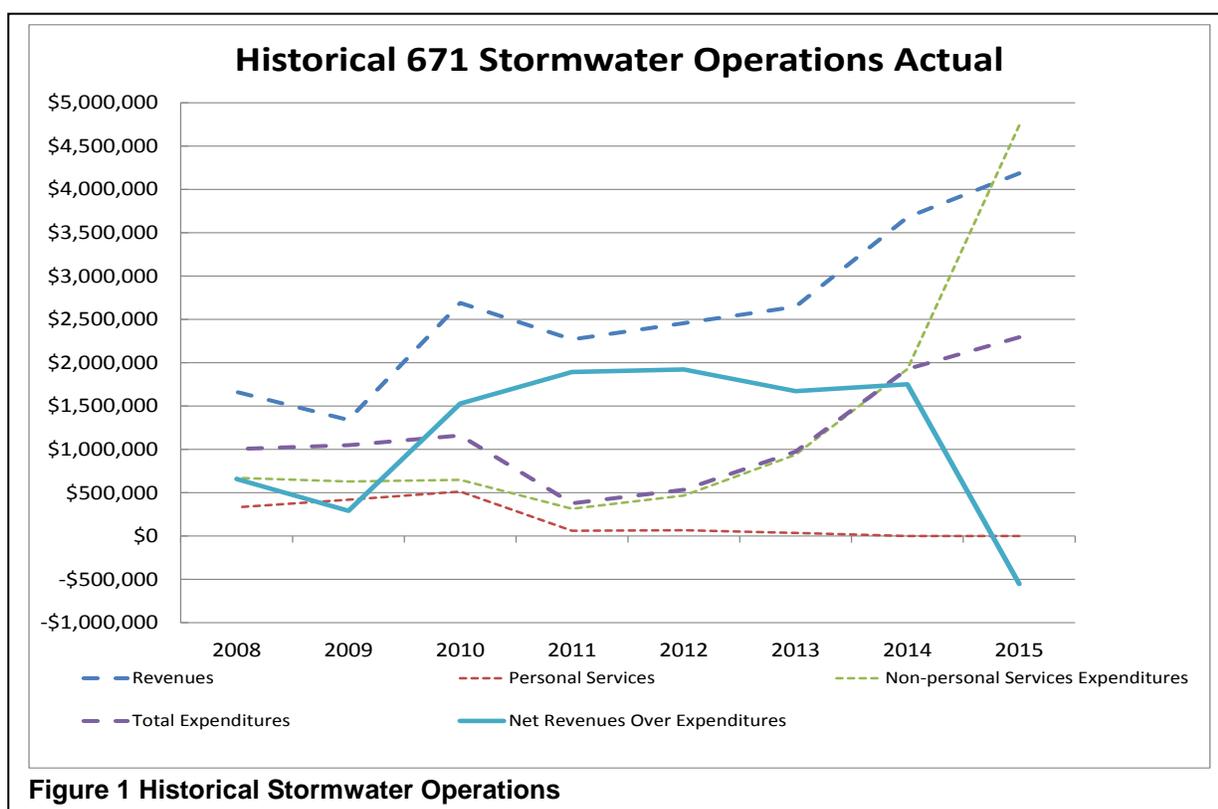
While stormwater rates are typically the main source of revenue, a variety of other financing/funding sources are available. These may be broadly characterized as taxes, grants, permitting and other taxes, special tax districts, new development impact fees, sales taxes and other fees. These financing/funding sources have been used by other stormwater utilities and are potentially available to the City of Cedar Rapids. Each is discussed in this Technical Memorandum.

As noted above, stormwater rates are typically the main source of revenue for a stormwater utility. In the case of the City, increasing the stormwater utility fee by 3 percent in fiscal year 2017 and 5 percent annually thereafter could potentially increase the funding for capital needs from the current \$1.3 million per year to approximately \$2.4 million per year by fiscal year 2021. Alternatively, increasing the stormwater utility fee by 5 percent initially and 10 percent thereafter could potentially increase the funding for capital needs from the current \$1.5 million per year to approximately \$3.0 million per year by fiscal year 2021.

Beyond stormwater utility fee increases, the City should monitor and aggressively seek other grant or other special funding opportunities as they arise. Likewise, consideration should be given to the other potential funding sources identified herein. A number of more specific recommendations are included on page 24 of this Technical Memorandum as well.

## Background

Figure 1 graphically depicts historical stormwater revenue and expenditures. Prior to fiscal year 2014, stormwater revenues and expenditures were coded differently but included in the same funds with sanitary sewer revenues and expenditures. Separate funds were created for stormwater beginning fiscal year 2014. While Figure 1 reflects the best available information on stormwater revenues and expenditures prior to fiscal year 2014, long term trends are a bit misleading for this reason.



As indicated in Figure 1, revenues exceeded \$3.5 million in fiscal year 2014 and exceeded \$4.0 million in fiscal year 2015. Total operations expenditures approached \$2 million in fiscal year 2014 and exceeded \$2 million in fiscal year 2015. Net revenues over operations expenditures were just over \$1.7 million in fiscal year 2014 but net revenues were below operations expenditures by just over \$0.5 million in fiscal year 2015. This rather dramatic change reflected a decision made in fiscal year 2015 that excess cash over 30 percent in fund 671 would be transferred out of Fund 671 Storm Sewer Operations and moved to Fund 304 Storm Sewer Capital Improvements.

The total transfer out of Fund 671 was \$3.1 million; of that amount \$2.3 million was excess. Without transfer of the excess, net revenues over operations expenses would have been

represented as \$1.8 million for fiscal year 2015, essentially the same as for fiscal year 2014. Excess above 30 percent will continue to be a transfer that is done at the end of each fiscal year.

The associated funds, historic revenues and sources, and historic operations expenditures are discussed below.

### **Stormwater Funds**

Stormwater related finances are represented in the following funds.

- Fund 671 – Storm Sewer Operations
- Fund 304 – Storm Sewer Capital Improvements (CIP)
- Fund 672 – Storm Sewer Debt Service

Copies of financial spreadsheets for Funds 671 and 304 are included in Attachments A and B. There is currently no balance in Fund 672 given that there are currently no outstanding stormwater related debt obligations.

### **Revenues and Sources**

Historic revenues and sources are described below followed by a discussion of fiscal year 2016 budgeted revenues and sources.

#### **HISTORIC**

Attachment A Fund 671 Storm Sewer Operations identifies historic revenue generation for stormwater operations. Over the past two fiscal years, since creation of Fund 671 for fiscal year 2014, \$7,865,085 of revenue has been generated. All but \$4,411 of this revenue was generated through the Stormwater Utility Fee, which is reported as the Storm Sewer Transportation Fee in the City's accounting system. The fee generated \$3,680,772 in fiscal year 2014 and \$4,179,901 in fiscal year 2015.

Over the past eight fiscal years, predating creation of Fund 671, \$20,931,970 of revenue has been generated for stormwater operations, again most notably the Stormwater Utility Fee. The Stormwater Utility Fee generated \$20,772,421 (over 99 percent) of the total.

Attachment B Fund 304 Storm Sewer Capital Improvements identifies the total revenues generated for stormwater capital expenditures. Over the past two fiscal years, \$15,588,929 of revenue has been generated from a variety of sources, most notably from the following sources which account for 99 percent of the total revenue.

- |                                 |             |
|---------------------------------|-------------|
| • Federal Capital (Grants)      | \$6,293,567 |
| • Operating Transfer In – Inter | 4,605,222   |
| • Operating Transfer In – Intra | 3,549,183   |
| • Capital Contributions         | 1,048,041   |

Over the past eight fiscal years (2008 through 2015), \$27,163,510 of revenue has been generated from a variety of sources, excluding Operating Transfers - Intra, most notably from the following sources which account for 99 percent of the total revenue.

• Federal Capital (Grants)	\$9,185,482
• Capital Contributions	6,325,766
• General Obligation Bond Proceeds	4,617,282
• Operating Transfer – In	5,338,347
• Zoning and Subdivision Fees	542,662
• State Capital (Grants)	540,904
• Interest/Dividends – Nonproprietary	332,057
• Admin. Charges – City Manager Departments	109,947
• Developer Cost Sharing	55,101

The more significant revenue sources are described below.

- **Federal Capital (Grants)** revenue was mainly due to a Community Development Block Grant (CDBG) for disaster recovery primarily for the E Avenue project. Likewise, a portion of the **State Capital** revenue was for the E Avenue project.
- **Capital Contributions** is not truly a revenue source in that it simply represents the dollar value of maintenance bonds that are furnished to the City when developers release ownership of newly constructed infrastructure. This creates an increase in assets within the City.
- **General Obligation Bond** funding was commonly used for stormwater capital projects earlier in the referenced time period through fiscal year 2013. However, a policy decision was made to move away from General Obligation Bond funding for stormwater projects. As a result, General Obligation Bond funding has more recently been replaced with an increase in the Operating Transfer In.
- **Operating Transfer In** is the net revenue beyond operating expenditures and fund balance in the Fund 671 Storm Sewer Operations. It is produced through Stormwater Utility Fees accredited to the Storm Sewer Operations fund. With the additional revenue generated from the tiered Stormwater Utility Fee structure implemented for fiscal year 2014 for non residential customers, Operating Transfer In is now the predominant funding source replacing General Obligation Bonds.
- **Zoning and Subdivision Fees** is not truly a revenue source in that it simply represents revenue from the stormwater management impact fee of \$500 per acre charged new development. The fee is charged a) at the time of final platting or b) with a building permit for unplatted areas, and then subsequently reimbursed to the developer following construction. While reimbursement is subject to an available fund balance, the fee is intended to pay for growth related storm sewer infrastructure, but not generate revenue for capital needs.
- **Interest/Dividends-Nonproprietary** revenue is simply interest earned on Fund 304 Storm Sewer Capital Improvements fund balance.
- **Admin Charges – City Manager Departments** is from the portion of Tax Increment Financing revenue apportioned to pay for prior stormwater related improvements associated with a Tax Increment Financing area. There has been very little TIF financing revenue for stormwater and none since fiscal year 2012.

- **Developer Cost Sharing** has not been an occasional but not particularly significant revenue source. As the name implies, it is revenue to be applied against the cost of stormwater improvements that developers, due to special circumstances, have agreed to share in the cost of through 28E or developer agreements.

**BUDGET**

Total Revenue for Fund 671 Storm Sewer Operations is budgeted at \$3.8 million for fiscal year 2016. Actual fiscal year 2015 and adopted budget fiscal year 2016 revenue sources for Fund 304 Storm Sewer Capital Improvements are identified below. In fiscal years 2015 and 2016, \$4,836,947 and \$2,549,000 of revenue was generated or budgeted from the following sources.

<u>Source</u>	<u>FY15 Actual</u>	<u>FY16 Adopted Budget</u>
• Federal Capital Grants	\$ 481,472	\$845,000
• Capital Contributions	321,242	0
• GO Bond Proceeds	0	0
• Operating Transfer – In	3,975,455	2,370,000
• Operating Transfer – Intra	2,868,992	0
• Zoning and Subdivision Fees	54,212	0
• State Capital Grants	0	404,000
• Interest/Dividends – Nonproprietary	4,566	0
• Admin Charges – City Mgr. Depts	0	0
• Developer Cost Sharing	0	0

**Operating Expenditures**

Historic and budget operating expenditures are discussed below.

**HISTORIC**

Attachment A Fund 671 Storm Sewer Operations identifies historic operations expenditures. Over the past two fiscal years, since creation of Fund 671 for fiscal year 2014, stormwater operations expenditures have totaled \$6,665,063, all accounted for as Non-personal Services Expenditures. The most significant expenditures, accounting for over 96 percent of the total, were as follows.

• Operating Transfer Out-Inter	\$3,523,114
• Admin Charges - Cty Mgr depts	2,134,704
• Contribution-Other Agency	363,306
• Street/Sewer Mat & Supplies	114,180
• City Rental Charges - Fleet	101,115
• City Fleet Services	88,535
• City Accounting Services	49,121
• City IT Services	47,112

Over the past eight years, predating creation of Fund 671, stormwater operations expenditures have totaled \$11,765,455. Of this, expenditures for employee related Personal Services totaled \$1,430,101 all prior to fiscal year 2014, and expenditures for Non-Personal Services totaled

\$10,335,353. The most significant expenditures, accounting for over percent of the total were as follows.

• Operating Transfer Out-Inter	\$3,719,035
• Admin Charges - Cty Mgr depts	3,141,740
• Contribution-Other Agency	1,296,088
• Street/Sewer Mat & Supplies	393,238
• Op Transfer Out-Intra	335,845
• City Fleet Services	179,991
• City Rental Charges - Fleet	144,565
• Other Professional Services	136,936
• Veh&Roll Stk-Parts & Materials	97,384
• City Accounting Services	94,912
• Equip/Furniture/Fixtures	87,822
• City IT Services	87,384
• Rental of Land & Bldgs	69,333
• Controlled assets	62,773
• Diesel Fuel	58,935
• Dues & Memberships	53,799

Beginning in fiscal year 2014 with the creation of Fund 671 Storm Sewer Operations, Operating Transfer Out-Inter is used to transfer money out of Fund 671 Storm Sewer Operations to CIP to Fund 304 Storm Sewer Capital Improvements to support those projects. It also pays for the Public Works staff that work on storm projects.

As noted previously, the decision in fiscal year 2015 that excess cash over 30 percent in fund 671 Storm Sewer Operations would be moved to Fund 304 Storm Sewer Capital Improvements accounts for the large increase in Operating Transfer Out-Inter from fiscal year 2014 to fiscal year 2015.

Prior to fiscal year 2014, stormwater capital projects were tax supported and paid for by bonds and the costs associated with City staffs assigned to stormwater were accounted for as Personal Services expenditures in Fund 651 Sanitary Sewer Operations. The activities associated with storm had its own department ID within the Fund 651. For example sewer was 651500 and storm was 651600 but it was all reported under Fund 651. The transfer out – Intra was used to allocated costs associated with storm that initially hit sewer. It was mainly only used in fiscal years 2008 and 2010. The Transfer Out – Intra went away once Fund 671 Storm Sewer Operations was created because storm expenses went directly to Fund 671.

**BUDGET**

Total Storm Sewer operations expenditures in fiscal year 2015 totaled \$4,737,247 and are budgeted at \$3.6 million in fiscal year 2016. A breakdown the largest historical expenditures relative to fiscal year 15 actual and fiscal year 16 budget follows. The items below account for 98 percent of the total fiscal year 2015 Fund 581 expenditures.

	FY16 Budget	FY15 Actual
Operating Transfer Out-Inter	\$1,500,000	\$3,123,114

Admin Charges - Cty Mgr Depts	1,526,408	1,146,385
Contribution-Other Agency	176,000	176,000
Street/Sewer Mat & Supplies	60,000	56,350
City Rental Charges - Fleet	73,669	33,139
City Fleet Services	58,008	27,336
City IT Services	0	26,432
Equip/Furniture/Fixtures	15,000	19,818
City Accounting Services	29,380	19,741
Other Professional Services	25,000	14,862
Veh. & Roll Stock-Parts & Materials	5,000	121

The largest 671 Storm Sewer Operations expenditure budgeted for fiscal year 2015 is for Administrative Charges for City Manager Departments. This includes multiple items as follows.

- Approximately \$450,000 for street sweeping services from Streets
- Approximately \$205,000 for Capital Improvements Services from Engineering
- Approximately \$211,000 for billing services from the Water Utility
- Approximately \$416,504 to Sanitary Sewer for positions that mainly work on Storm
- Approximately \$120,000 for other stormwater related services from Engineering
- Approximately \$70,000 for MS4 Permit compliance and environmental services from the Water Utility
- Approximately \$34,000 for stormwater related services from the Public Works Director and Maintenance Manager
- Approximately \$20,500 for stormwater related traffic control, streets paving, snow plowing, detention basin mowing, and forestry services from Streets

As noted above The Operating Transfer Out – Inter expenditure is to Fund 304 Storm Sewer Capital Improvements and the Public Works staff that work on storm projects.

The Contribution Other Agency is a transfer to Water for a portion of 5 in 1 dam repairs which will continue at current levels through fiscal year 2017, drop to a significantly smaller amount in fiscal year 2018, and then end.

Other expenditures are far less significant and generally self explanatory.

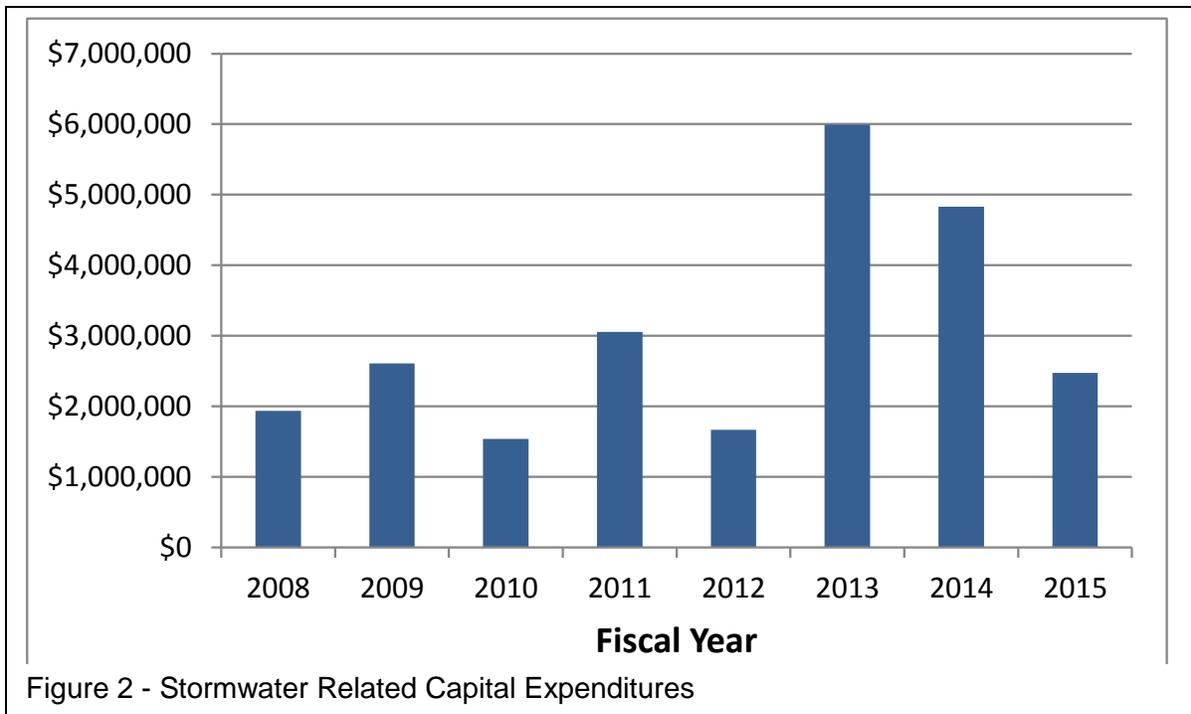
As indicated in TM 7.0 Future Considerations, future regulatory requirements and flood control system operations and maintenance costs could significantly increase stormwater operations costs longer term.

### **Capital Expenditures**

Historic and anticipated future capital expenditures are presented below.

#### **HISTORIC**

Storm sewer related capital improvements expenditures over the past eight years are shown in Figure 2. As shown, capital improvements expenditures have averaged approximately \$3.0 million per year over the 8 year period for a total of \$24.1 million. Historically, those projects



were part of the General Fund budget, and the General Fund provided a funding stream that varied significantly year to year. Starting in fiscal year 2014, funding for stormwater capital improvement projects was changed to a “pay-as-you-go” system to be funded primarily by stormwater utility fees. At that time, stormwater utility fees were increased for non-residential customers as described in the following section.

Historically, general obligation bonds and capital grants has provided funding for capital improvement projects in addition to stormwater utility fees. Exclusive of other funding sources, the stormwater utility fee currently provides a relatively consistent funding (i.e., revenue) source for stormwater capital improvements projects. The stormwater utility fee provided approximately \$0.6 million each in fiscal years 2014 and 2015, and is budgeted at \$1.3 million in fiscal year 2016. Absent future rate adjustments, and continued increasing O&M costs, the amount of funds available from stormwater utility fees for capital improvements will erode over time.

**FUTURE**

As identified in the FY 2017 CIP Development Technical Memorandum, stormwater capital improvements needs totaling approximately \$48 million have been identified primarily as a result of the June 2014 storm event and prior studies. As noted in TM 4.0 Capital Improvements Needs, initial modeling efforts indicate that additional capacity related needs could push the total into the \$75 to \$100 million range. As the City’s asset management program is implemented, additional age and condition related needs could push the total higher still.

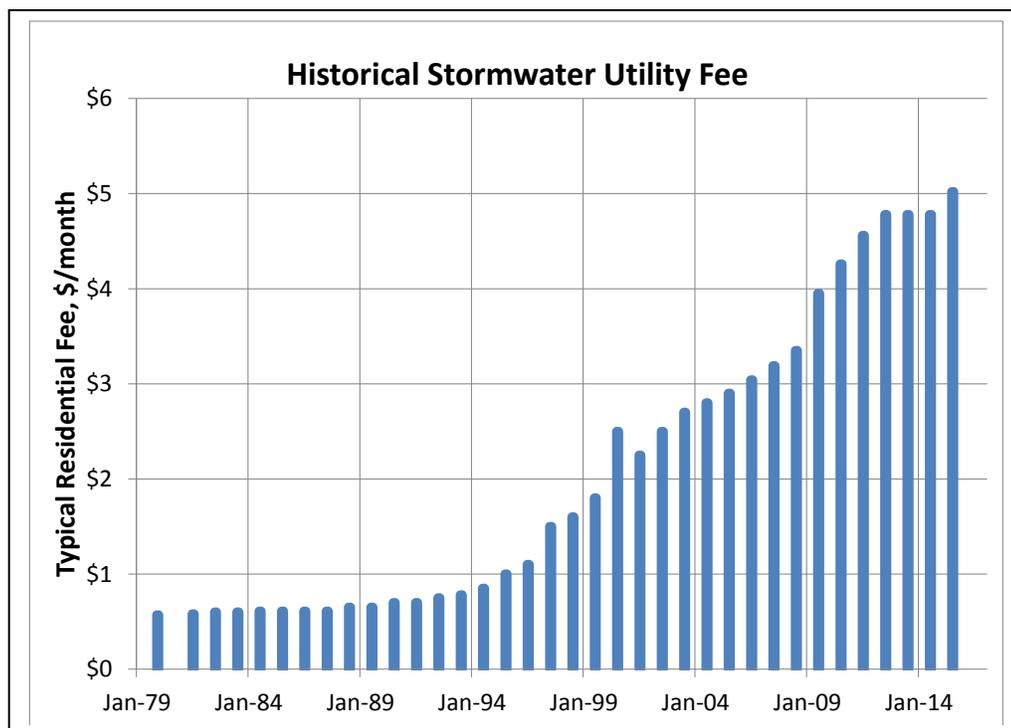
**Stormwater Utility Fees**

Historic stormwater utility fees are presented below and benchmarked against other stormwater utilities in Iowa and nationally.

## HISTORIC

The City has charged a stormwater utility fee for many years to help with the cost of operating, maintaining and making needed improvements to the stormwater system, including a portion of the City's costs for flood response, construction site inspections, and street sweeping. While the stormwater utility fee has not historically been able to fully recover their operating and capital costs, the intent is to become a financially self-sustaining utility that safely and effectively handles storm runoff.

Figure 3 identifies the stormwater utility fee for a residential property dating back to 1979. As indicated the fee has ranged from \$0.57 per month to \$4.78 per month over that time period. As noted above, the stormwater utility fee generated \$4,179,901 in fiscal year 2015 and is projected to generate approximately \$3.8 million in fiscal year 2016.



As originated in the 1980's, Cedar Rapids stormwater utility fee was a flat rate structure used for all properties that received utility bills. Every property, residential or non-residential, regardless of size, was charged the same stormwater utility fee. While the advantage of this structure was simplicity, a condominium on a less than 0.15 acre lot paid the same as a large box commercial property. For stormwater utility fees, which are typically related to the cost of stormwater run-off and the facilities needed to manage run-off, a rate setting approach where all customers, regardless of parcel size or impervious area, are charged equally raises questions concerning the equity of the approach.

Rates which take into consideration parcel size and/or impervious surface area is a more equitable methodology for assessing costs for the stormwater infrastructure to accommodate stormwater runoff. However, impervious surface area can change over time and historically

was more challenging to calculate and more difficult to administer as a stormwater utility fee determination.

To address the above concern and simplify the rate approach, impervious area generally correlated to property size for non-residential properties and property size was readily available from the County GIS. Given that, a recommendation was made to change stormwater utility fees for nonresidential property to reflect property size. This provided a more equitable structure while still having a simple and low administration cost.

In contrast to non-residential properties, nearly all residential properties are less than one acre in size with roughly the same impervious area. As such, a recommendation was made and stormwater utility fees for residential properties were left as a flat rate. This is not an uncommon approach by stormwater utilities to establish rates for residential properties.

Effective July 1, 2013, these recommendations were implemented in the form of a new “tiered” rate structure. The new structure maintained the current rate of \$4.78 / month for a residential property, but modified/increased the rates on non-residential properties and multi-family properties with five or more units. The new non-residential and multi-family rate is based on the size of the property as follows.

- I. Less than or equal to 0.5 acre, flat charge of \$0.314 per day (\$9.55 Monthly Average)
- II. Greater than 0.5 to 1 acre, flat charge of \$0.628/day (\$19.10 Monthly Average)
- III. Greater than 1 to 2 acres, flat charge of \$1.256/day (\$38.20 Monthly Average)
- IV. Greater than 2 to 3 acres, flat charge of \$1.884/day (\$57.31 Monthly Average)
- V. Greater than 3 to 4 acres, flat charge of \$2.512/day (\$76.41 Monthly Average)
- VI. Greater than 4 to 5 acres, flat charge of \$3.140/day (\$95.51 Monthly Average)
- VII. Greater than 5 to 6 acres, flat charge of \$3.768/day (\$114.51 Monthly Average)
- VIII. Greater than 6 acres, flat charge of \$4.396/day (\$133.71 Monthly Average)

The change in the non-residential and multi-family rate structure resulted in an approximately \$1.1 million increase in stormwater utility fee revenue from \$2.6 million in fiscal year 2013 to \$3.7 million in fiscal year 2014 and an additional \$0.5 million increase in fiscal year 2015 to \$4.2 million.

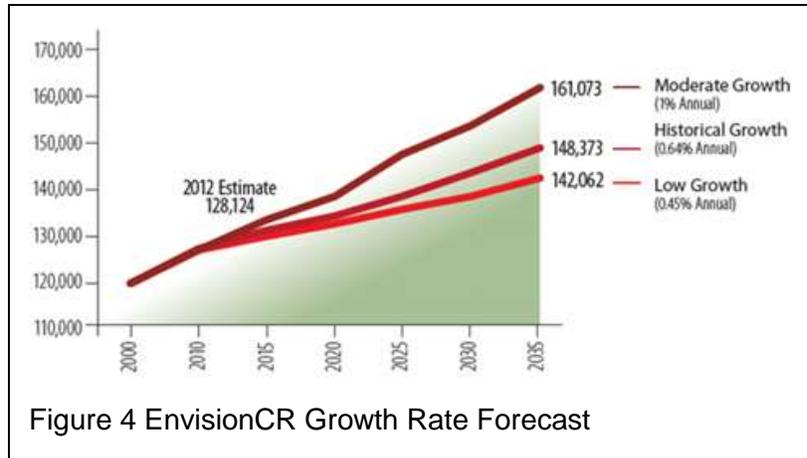
In addition to changes in the rate structure, the City’s growth has and should continue to contribute to increased stormwater utility fee revenue. As shown below, the number of non-major industrial accounts has grown annually by about 0.8 percent over the last few years.

<b>January</b>	<b>Commercial &amp; Residential Accounts</b>
2015	45,709
2014	45,267
2013	44,972
2012	44,650

This growth is consistent with Envision CR growth forecasts, falling slightly below the moderate growth scenario included in that document as shown in Figure 4.

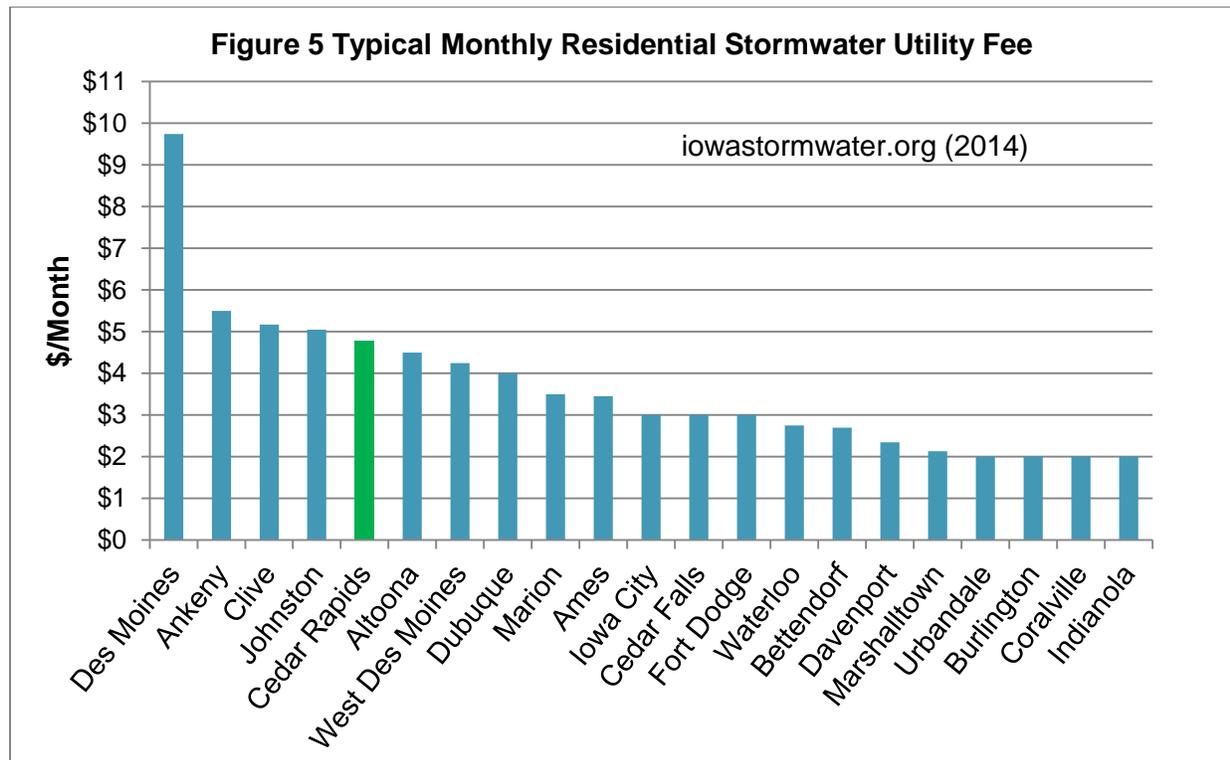
**Other Stormwater Utilities**

Information on stormwater utility trends is readily available from a number of sources and potentially relevant to the City of Cedar Rapids. Three such sources are summarized below.



**2014 IOWASTORMWATER.ORG UTILITY FEE SURVEY**

Figure 5 compares typical monthly residential stormwater utility fees for larger cities across the state of Iowa. The 2014 data was collected and published on iowastormwater.org. As indicated, Cedar Rapids typical residential stormwater utility fee in 2014 was above the median value of \$3 per month, but well below the highest rate of \$9.74 per month.



#### 2014 STORMWATER UTILITY SURVEY

Continuing trends in stormwater utility organization, planning, and financing are reported by Black & Veatch in a report entitled 2014 Stormwater Utility Survey (Survey). The Survey reflected responses from 78 participants from 25 states serving populations ranging from 9,785 to 1.5 million, serving areas ranging from 3 to 1,020 square miles, and with annual capital improvements program budgets ranging from \$30,000 to \$72 million with an average just over \$7 million. Just over half of the respondents were under and just under half were over 100,000 populations for MS4 Permitting purposes.

Like Cedar Rapids, all of the Survey respondents fund stormwater management in whole or in part through stormwater user fees. Survey results of potential interest to Cedar Rapids, as presented by Black & Veatch, are as follows.

- Considering only the 12 utilities in surrounding states, the average monthly rates range from \$0.64 to \$12.92 in 2014 with five above Cedar Rapids.
- 62% of the respondents reported that they do not have adequate funding to meet most of their utility needs and 17% report that they do not have adequate funding to meet even their “most urgent” needs.
- 85% indicate cash financing as the primary source of capital funding with the remainder indicating debt financing as the primary source.
- Stormwater user fees account for more than all of the other sources combined for cash financing with grants, permitting and other taxes, special tax districts, new development impact fees, sales taxes, and ad valorem taxes, also being used in that order.
- Stormwater user fees account for more than all of the other sources combined for debt financing with general obligation bonds, sales tax bonds, and stormwater/other bonds also being used, in that order.
- 90% indicate that stormwater user fees are based on some form of parcel area with 79% of those indicating impervious area is a component.
- For single family residential parcels, 67% indicate a uniform flat fee, 28% indicate tiered rates, and 6% indicate individually calculated fees.
- An Equivalent Residential Unit (ERU) ranged from 2,105 to 22,500 square feet with a median of 8,000 square feet for respondents who base charges on gross property area
- An Equivalent Residential Unit (ERU) ranged from 794 to 7,500 square feet with a median of 2,368 square feet for respondents who base charges on impervious area
- 6% of the respondents indicate that fees vary by service area, zone, or watershed to account for service levels differences.
- 15% indicate that one time impact/capital recovery fees are applied to new customers or developments.
- 78% do not offer discounts with the balance offering discounts for low-income, elderly/senior citizen, educational institutions, disabled, and/or other qualifiers.
- 44% offer some type of stormwater credit program and 15% to 18% offer some type of incentives.

*Survey participants average monthly single family rates range from \$0.24 to \$26.58 in 2014. Forty-four (56%) had rates above the City of Cedar Rapids' current \$4.78 / month residential bill (rate).*

- Just over half of the stormwater credit programs apply to non-residential customers only and just under half apply to both residential and non-residential customers.
- Volume reduction, peak flow reduction, and water quality control credits were identified most commonly with direct discharge to a surface water body without using a municipal stormwater system, good housekeeping practices, education, NPDES compliance, and other credits also being identified.
- Where incentives are offered, site assessment/best management practice assistance, stormwater grants, cost sharing, and best management practice installation cost rebates were most commonly identified.
- Where credits are offered, participants indicate that only about 4% of the parcels seek those credits.

#### 2015 SOUTHEAST STORMWATER UTILITY SURVEY

The 2015 Southeast Stormwater Utility Survey (Report) disseminates information collected from 76 respondents in the eight states that comprise EPA Region 4. The respondents served populations ranging from 1,150 to 800,000 with an average of 103,535, served areas ranging from 7 to 803,200 acres with a median of 86,200 acres, and with annual utility fee revenues ranging from \$137,000 to \$59 million with an average just over \$4.5 million. All respondents were stormwater utilities. Roughly half were combined with the Public Works Department. The majority of the remaining stormwater utilities were a separate department, combined with another department, or a separate authority or district.

Like Cedar Rapids, all of the survey respondents fund stormwater management in whole or in part through stormwater user fees. Results of potential interest to Cedar Rapids, as presented by the Southeast Stormwater Association (SeSwA), are as follows.

- 48% invoice stormwater utility fees on the monthly bill for other utility services and 48% invoice as part of the annual property tax bill. Only 6% of the respondents bill separately.
- 91% percent of the survey respondents indicate that their stormwater fee revenue is adequate to meet most or all administrative needs, 61% indicate that stormwater fee revenue is adequate to meet most or all O&M needs, and 28% percent indicate that stormwater fee revenue is adequate to meet most or all capital needs.
- 72% indicate that stormwater fee revenue is not adequate or adequate only to meet most urgent capital needs, 39% indicate that stormwater fee revenue is not adequate or adequate only to meet most urgent O&M needs, 9% indicate that stormwater fee revenue is not adequate or adequate only to meet most urgent administrative needs.
- 57% (43 respondents) identify funding sources other than stormwater fee revenues to fund capital construction, with 24 respondents identifying grants, 16 identifying sales tax, 8 identifying ad-valorem, 7 identifying loans, 6 identifying gas tax, and 16 identifying still other sources of funding beyond stormwater fees.

*Survey participants average monthly rates range from \$0.12 to over \$9.60 with an average of \$3.77 in 2015. Eighteen (24%) had rates at or above the City of Cedar Rapids' current residential bill*

- 21% (16 respondents) identify funds other than stormwater fee revenues are used to fund the operating budget, with 11 respondents identifying the general fund, 3 identifying ad-valorem tax, 1 identifying sales tax, and 4 identifying other sources of revenue beyond stormwater fees.
- Only 15% indicate that they have modified their stormwater fee structure to take into consideration new water quality requirements and an additional 15% indicate that they are actively considering such modifications.
- 96% indicate that stormwater user fees comprise the basic methodology for revenue generation with only 1 respondent citing non-ad valorem or special assessments and 2 citing other primary methodologies for revenue generation.
- 75% base stormwater user fees on impervious area with a few noting both gross area and impervious area, a few noting gross area with an intensity of development factor, and a few noting other means.
- None of the respondents indicated that a different fee is charged within a “zone of benefit” for specific capital projects, and only 1 respondent reported that stormwater user fees varied by watershed.
- An Equivalent Residential Unit (ERU) ranged from less than 1,000 to 5,900 square feet with an average of 2,852 square feet.
- 43% charge a fee for stormwater management site plan review, 28% charge a fee for stormwater management permits, 21% charge a fee for stormwater inspection during construction, and 8% percent charge a fee for stormwater inspection after construction. The stormwater utility receives 63% percent of the revenues from those fees.
- One-half to two-thirds bill and collect stormwater fees from governmentally owned (federal, state, county, city, school district) properties.
- Only 2.15% of stormwater accounts receive credits with the reported range of credits varying from 0% to 100% with a median reduction of 52%.

## Analysis

Analysis of the current fiscal year budget, financial forecast, funding gap, and additional revenue sources follows.

## Current Fiscal Year Budget

A snapshot of the current Fund 671 Storm Sewer Operations fiscal year 2016 budget is presented in Figure 6. As indicated total revenues are forecast at \$3.8 million and total expenditures are forecast at \$3.6 million leaving a net positive balance of \$0.2 million.

Figure 6

### Storm Sewer FY16 Budget

#### 671 Account

<b>Total Revenue:</b>	<b>\$3.8 million</b>
<ul style="list-style-type: none"> <li>• \$3.8 million for utility fees <ul style="list-style-type: none"> <li>○ Proposed rate increase : 2.4%</li> </ul> </li> </ul>	
<b>Total Expenditures:</b>	<b>\$3.6 million</b>
<b>Personnel Services:</b>	<b>None</b>
<b>Discretionary:</b>	<b>\$0.4 million</b>
<b>Non-discretionary – Fleet and Facilities:</b>	<b>\$0.2 million</b>
<b>Non-discretionary – Other:</b>	<b>\$1.6 million</b>
<ul style="list-style-type: none"> <li>• \$0.5 million for street sweeping</li> <li>• \$0.4 million for five stormwater positions</li> <li>• \$0.2 million for CC&amp;B admin charges</li> <li>• \$0.2 million for CIP services</li> <li>• \$0.1 million for PW project engineer II</li> </ul>	
<b>Non-discretionary – Capital:</b>	<b>\$0.1 million</b>
<b>Transfers Out:</b>	<b>\$1.5 million</b>
<ul style="list-style-type: none"> <li>• \$0.2 million transfer to CC&amp;B updates CIP</li> <li>• \$1.3 million to Storm CIP (304 Fund)</li> </ul>	
<b>Net:</b>	<b>+\$0.2 million</b>

## Financial Forecast

Appendix C includes a spreadsheet with a 5 year plan developed by City staff for the stormwater management program beyond fiscal year 2016.

Key assumptions include the following.

- No additional revenue sources beyond current fees and permits, primarily the stormwater utility fee.
- A 3.0% increase in fees in FY 2017 and a 5.0% increase in annual fees thereafter.
- A 5.0% annual increase in all personal services and non personal services costs.
- No existing or new debt service obligations.

The resulting operating revenue, expenditures, capital improvement expenditures, net income/loss, and ending balances are as follows.

Budget Item	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Revenue	\$4,179,901	\$4,305,298	\$4,520,563	\$4,746,591	\$4,983,921	\$5,233,117
Operating Expenditures	\$2,287,966	\$2,192,364	\$2,301,983	\$2,417,082	\$2,537,936	\$2,664,833
Capital Improvements Expense	\$1,300,000	\$2,000,000	\$2,200,000	\$2,200,000	\$2,300,000	\$2,400,000
Debt Service Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
Net Incom/Loss	\$541,935	\$12,934	(\$81,420)	\$29,509	\$45,985	\$68,284
Ending Cash Balance	\$541,935	\$554,868	\$473,449	\$502,958	\$548,943	\$617,227

As indicated, the aforementioned assumptions result in a forecast \$2.0 to \$2.4 million per year. Without the assumed rate increases, only \$1.4 to \$1.8 million per year would be forecast to be available. With a 5 percent initial and a 10 percent increase thereafter, \$2.6 to \$3.0 million per year would be forecast to be available.

## Funding Gap

Based on recent and forecast future revenues and expenditures, there is a significant funding gap between identified capital needs and CIP funding generated through current fees and permits. While rate increases could narrow the funding gap, it is unlikely they could close the gap. Potential additional revenue sources are identified below.

## Additional Revenue Sources

Surveys of other cities and utilities indicate that stormwater utility fees are far and away the predominant revenue source for funding stormwater management programs. However, those surveys also indicate that other revenue sources are commonly used to supplement stormwater utility fees on either a one-time or ongoing basis. Those other sources include the following *potential* revenue sources for administrative, operations and maintenance, and cash or debt financing of capital improvements.

- Taxes
- Grants
- Permitting and other taxes
- Special tax districts
- New development impact fees

- Sales taxes
- Other fees

The following *potential* debt financing options could bridge the financing gap between the immediate need for a capital improvement and revenue source.

- General obligation bonds
- Sales tax bonds
- Revenue bonds
- Clean water state revolving fund loan

In Iowa, the Clean Water State Revolving Fund also provides sponsored project funding for water quality based stormwater improvements. However, it is important to note that additional long-term borrowing may trigger the need for additional stormwater fee adjustments to support the repayment of the debt and the need to meet certain rate covenants (debt service coverage) associated with that debt. As was noted previously, stormwater utilities often avoid the use of long-term borrowing given the limited revenue available to repay the debt.

The suitability of a particular revenue source includes consideration of the practical connection between the source of the funding and associated stormwater management cost, and also the extent to which the source is stable and sustainable. Revenue sources that are clearly linked to the service provided and are both stable and sustainable provide the best funding for stormwater management.

Each *potential* revenue source is discussed briefly below followed by a comment(s) on potential applicability to Cedar Rapids.

#### STORMWATER UTILITY FEES

**General.** A stormwater utility provides stormwater management as a public service much like water utilities provide water and sanitary sewer service. A stormwater utility fee provides a dedicated, reliable source of funding for the associated administrative, operating, and capital costs. While not always apparent to the end user, a stormwater utility fee can be clearly linked to the cost for stormwater services and facilities. Set at the appropriate levels, utility fees can enable the stormwater utility to operate as a sustainable enterprise providing stormwater management facilities and services supported by user charges closely related to the cost of providing the service (benefit). Stormwater utility fees continue to evolve to better match the fees to cost of service. This requires a more complex rate form, but over time, the technology is now available to manage that increased complexity.

**Cedar Rapids Implications.** The City of Cedar Rapids stormwater utility fee has evolved from a flat rate per parcel to a tiered rate charging larger non-residential parcels a more proportional and greater fee reflective of the greater quantities of stormwater runoff associated with larger parcels. Further refinements are in the works to better link the fee (bill) to the impervious surface area of individual parcels through an equivalent residential unit (ERU) system for site impervious area. This additional refinement to the fee is intended to be better reflective of the quantity of stormwater run-off generated by impervious surfaces.

Should it be approved by City Council, the ERU system will provide an additional \$1-2 million annually once it is fully implemented. However, due to the need to phase this charge in, the initial increase would be closer to \$0.5-1 million annually. However; it is hard to forecast this with any great specificity due to the challenges integrating the GIS and CC&B datasets.

#### TAXES

**General.** In the absence, or prior to creation, of a stormwater utility, stormwater management was commonly funded through the municipal General Fund which generates revenue primarily through property, sales, and income taxes, franchise fees on utilities, and federal/state revenue sharing. Even with a stormwater utility and associated stormwater user fees, the municipal General Fund is a potential source of supplemental funding for capital projects or for debt service on financed projects.

General Fund revenues are typically already established and relatively stable from year to year, although sales taxes can be more vulnerable to economic downturn. However, many other worthy public services are commonly funded through the General Fund and stormwater management needs are typically lower on the priority list of needs funded through the General Fund. Unless specifically earmarked to stormwater management, shifting priorities and weather cycles make General Fund revenue inherently less stable.

Likewise, there is considerably less correlation between General Fund revenue sources and stormwater management needs. While a developed property generally creates both a higher property value and more stormwater to be managed, there is not a uniform or strong correlation between property value and quantity or quality of stormwater generated, and no revenue is generated from tax exempt properties which likely generate stormwater runoff to be managed. There is even less of an identifiable link between sales taxes or franchise fees and quantity or quality of stormwater generated.

The City of Santa Barbara, California, and perhaps others, funds much of its stormwater permit compliance through a transient occupancy tax charged to travelers when renting accommodations (a room, rooms, entire home or other living space) in a hotel, inn, tourist home or house, motel or other lodging unless the stay is longer than a specified time period.

**Cedar Rapids Implications.** The City of Cedar Rapids currently has property, hotel-motel, and local option sales taxes. The City also imposes franchise fees on cable and utilities revenues.

The city only property tax rate is currently 15.21621 and generates approximately \$92 million of annual revenue on approximately \$5.98 billion of assessed valuation. Approximately 95 percent of the revenue is allocated to the General Fund, Trust and Agency Fund, and Debt Service.

The Hotel-Motel tax provides funding to non-profit organizations and governmental entities for operating & capital expenditures within the city limits. Gross receipts from the renting of any and all rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, or tourist court, or in any place where sleeping accommodations are furnished to transient guests for rent are taxed at a rate of 7 percent. The Hotel-Motel tax generates just over \$3 million of revenue on approximately \$43 million of gross receipts.

The one percent local option sales tax is in place through fiscal year 2024 to fund the ongoing street reconstruction program originally referred to as Paving for Progress. It generates about \$18 million annually over 10 years for the maintenance, repair, construction and reconstruction of public streets.

Currently, none of the aforementioned revenue is used to fund the stormwater management program. Depending on the alignment of specific stormwater and street reconstruction needs, a portion of the local option sales tax revenue for street reconstruction could fund stormwater needs incidental to street reconstruction.

#### GRANTS

**General.** Stormwater grants are non-repayable funds disbursed by the State or a Federal Agency that can augment local utility fees or taxes. There are state and federal grant programs available for some stormwater management activities, but the grants are competitive, typically one-time or time constrained, generally requiring a local funding match, and they often add to the administrative costs of a project. The amounts and availability vary each fiscal year.

**Cedar Rapids Implications.** While not a reliable or consistent funding source, grants have and should continue to be pursued as a supplemental funding source. A recent stormwater example is the E Ave NW Project for which an Iowa Department of Economic Development Community Development Block Grant was obtained in 2009 for \$8 million. The project included the removal and replacement of 3,100 linear feet of existing 8 foot x 14 foot segmental brick arch with concrete monolith storm sewer, water main replacement, and sidewalk and street reconstruction along E Avenue NW from approximately 3rd Street NW to 13th Street NW.

The City has developed a “grant opportunities” spreadsheet identifying multiple capital needs, stormwater management included, and associated “key words” that might trigger grant eligibility. Key words include the following.

- Economic development
- Economic stabilization
- Infiltration & inflow (I/I)
- Flood prevention
- Water quality
- Wetlands
- Remediation
- Conservation
- Infiltration
- Rain gardens
- Bank stabilization
- Permeable pavers
- Lake restoration

#### PERMIT, IN-LIEU OF CONSTRUCTION, IMPACT, AND INSPECTION FEES

**General.** Permit, in-lieu of construction, impact, and inspection fees are all user fees typically related to the cost of services provided to a limited number or group of customers. They are one-time or recurring fees primarily applicable to new development or redevelopment to help ensure that development pays for the associated public services and facilities it requires.

Permit fees are typically assessed for review and oversight of the planning, design, and construction activities that disturb a site and potentially discharge stormwater.

In-lieu of construction fees are typically assessed where onsite detention or other facilities are not required in favor of a more regional solution.

Impact fees are typically assessed for the cost of offsite facilities needed to accommodate and serve the development. Impact fees are one-time assessments against new or expanded development. Impact fees are generally thought of as a reimbursement to the system for a prior investment in stormwater capacity-related facilities.

Inspection fees are typically assessed for the cost of ongoing inspection, or as penalties for failure to maintain, development related facilities like on-site detention facilities.

Permit in-lieu of construction, impact, and inspection fees are typically specific to the stormwater needs associated with development to align those costs with those who stand to benefit from the associated facilities and services. While they are typically not a major revenue source, these fees enhance the overall correlation between charges and stormwater management costs. With the possible exception of in-lieu of construction fees, these fees do not generally address broader stormwater needs, nor do they generate funding for larger projects or system wide improvements.

**Cedar Rapids Implications.** The City of Cedar Rapids currently assesses a \$500 per acre stormwater management impact fee for new development at the time of platting or permitting as appropriate. However, the revenue generated is subsequently reimbursed when the associated storm sewer infrastructure is constructed.

The City should review the \$500 per acre impact fee and any other stormwater related review, permitting, and construction relative to the associated costs. If appropriate, consideration should be given to any adjustments necessary for growth related stormwater management; thereby reserving other funding sources to address existing capital needs.

As discussed in TM 6.0 Policy Recommendations, there is some consideration of a developer cost-share program to fund larger regional detention facilities in lieu of smaller local detention facilities.

#### **SPECIAL ASSESSMENTS/BENEFIT DISTRICTS**

**General.** Special assessments/benefit districts can be established where specific locations benefit exclusively from a particular public investment. A special assessment is linked specifically to improvements within a specific area so it avoids charging those who receive no benefit. For example, special assessments/benefit districts could be established to fund installation or replacement of stormwater infrastructure to serve an existing neighborhood(s).

Special assessments/benefits districts are less suitable for capital projects that serve a wide area and may be unsuitable for facilities that provide a benefit to the community at large. Special assessments provide no ongoing funding source once the work is complete or for other broader stormwater management needs.

**Cedar Rapids Implications.** Special assessments have historically been used by the City of Cedar Rapids to fund sidewalks and other improvements, but not stormwater infrastructure. Although not widely used for stormwater funding, special assessments / benefit districts could be established to pay for some of the more localized stormwater improvements in a specific neighborhood or sub-watershed.

## **COST SHARING**

**General.** Cost sharing with other entities that have different responsibilities but common interests. For example, it is not uncommon for solid waste fees to pay the ongoing costs for street sweeping as part of sanitation and trash collection services on the basis that all are part of a broader solid waste management program.

Similarly, it is not uncommon to incorporate stormwater infrastructure into projects driven by other needs, whether those needs be street, water main, sanitary sewer, environmental protection, habitat preservation or other similar needs.

For example, Boulder, Colorado has focused limited stormwater funding primarily on trunk and collector sewer needs, setting aside a small portion of the available stormwater capital resources for use in multipurpose projects that address broader street, water, sanitary sewer or other needs. Where there a project is moving forward to address a broader need, these set aside funds are used to pay for the incremental cost of a stormwater component. In this manner, the funds address stormwater management needs in more localized, neighborhood problem areas at economies realized through cost share of common elements with other infrastructure needs.

Cost sharing can also include the private sector with the City and property owner participating in the cost to install best management practices to limit stormwater quantity and/or improve stormwater quality. The programs are intended to help cover the costs of materials such as plantings, dirt, rock, permeable pavement, green roofs, and contractor labor used to install such practices. Projects may range from rain barrels and rain gardens to detention basins and bio-retention cells, and green roofs to pervious pavement. Generally the programs provide the opportunity to leverage both public and private funding sources. Large properties with significant impermeable surfaces constructed before current code requirements to limit post development runoff to predevelopment conditions can be a priority target.

**Cedar Rapids Implications.** Currently, in Cedar Rapids street sweeping is paid from stormwater user fees rather than solid waste fees. The City's sales tax driven street reconstruction program provides an opportunity for cost share to address stormwater needs in areas targeted by the program. Similarly, Public Works' sanitary sewer infrastructure needs and the Water Utility's water infrastructure needs provide a similar opportunity for cost share to address stormwater needs in common areas.

Moving forward with impervious area based revisions to the stormwater utility fee, the City of Cedar Rapids is incorporating water quantity and quality credits to incentivize installation of stormwater infiltration practices. Doing so represents a cost share with the private sector.

## **SPONSORED PROJECT**

**General.** Sponsored project funding is a unique component of Iowa's Clean Water State Revolving Fund program. Where a Clean Water State Revolving Fund loan is obtained, the sponsored project program provides the ability to fund a water quality related stormwater project(s) with a portion of the debt service that otherwise would need to be repaid to the Clean Water State Revolving Fund Program.

**Cedar Rapids Implications.** The City obtained a State Revolving Fund loan for the Water Pollution Control Facility Roughing Filter Dome Replacement project and the City was successful in obtaining sponsored project funding for the Noelridge Park Stormwater Project. That project addressed erosion issues and made modifications to the detention basin to reduce downstream impacts from current and future development and improvements to Collins Road NE. The City would otherwise have had an additional \$292,580 debt service on their State Revolving Fund loan. Additional stormwater needs with a water quality component could be addressed in a similar manner moving forward.

## **BONDS**

**General.** Bonds are not a revenue source, per se, but rather are a means of borrowing money to finance and accelerate projects that exceed current revenues and resources. Bonds or long-term borrowing is never used to pay for annual O&M expenses.

There are different types of bonds that may be used to fund capital projects. A bond is a debt obligation which requires the full repayment of the amount of borrowed principal, along with any associated interest payments. Each bond has an interest rate associated with the borrowing based upon the City's bond rating and a number of risk factors. Bonds may also contain certain rate covenants (e.g. bond reserve, debt service coverage ratio, etc.) set by the lender. Bonds borrowed in the marketplace are typically not as cost competitive as low-interest state loans.

A general obligation bond, or G.O. bond, is one type of bond borrowing. A G.O. bond is backed by the "full faith and credit" of the issuer (i.e. the City), as opposed to a specific enterprise fund. In other words, the issuer can make interest and principal payments using any source of revenue, such as tax revenues, fees, or the issuance of new securities, and if it encounters fiscal difficulty it can raise taxes to offset the shortfall. G.O. bonds are therefore seen as being relatively safe, and bond defaults are very rare.

Under Iowa law there are borrowing limits on G.O. bonds and higher debt levels can adversely affect bond rating and thus interest rates charged on the bonds. Given a debt ceiling on the use of G.O. bonds, many municipal entities do not use their G.O. borrowing capacity for an enterprise fund, and instead issue revenue bonds which are backed by the revenues derived from the utility.

In contrast to G.O. bonds, revenue bonds are backed by the revenue generated by the specific project or enterprise fund borrowing the bond issue. In other words, the money raised by the bond offering finances the project, and the project – once complete – generates, in part or in whole, the revenues to pay the interest and principal on the bonds. Projects could include hospitals, airports, toll roads, housing projects, convention centers, and similar endeavors. Revenue bonds are generally higher risk than general obligation bonds, and they typically offer higher yields. Revenue bonds also contain certain rate covenants which require the borrower to maintain sufficient rates to assure repayment of the debt. This is measured or demonstrated via a debt service coverage (DSC) ratio. The borrower is required to establish rates sufficient to meet or exceed the minimum DSC.

Sales tax bonds are bonds that are backed by the revenue generated by sales tax dedicated for that purpose. Typically, the imposition of a sales tax for purposes of issuing a bond is voted upon. Again, a sales tax bond is often most applicable when it is related to a specific large project (building a stadium, convention center, wastewater treatment plant, etc.). The revenues derived from the sales tax is specifically dedicated to the repayment of the bond.

Generally, the cost of revenue bonds is greater than a G.O. bond. The cost may be associated with issuance costs, interest rates and/or rate covenants. GOs typically require a lower debt service coverage than revenue bonds. Typically a minimum debt service coverage on a revenue bond is 1.25 to 1.3, meaning that 25 to 30 percent more funds available than required to pay the actual debt to maintain bond rating.

One of the main arguments for the use of long-term borrowing is that it is applied to capital infrastructure which has a long-life and the repayment of the bond over an extended time frame better matches the cost of the repayment of the bond to the benefits being derived by ratepayers over time. Ideally, borrowing should occur during periods of lower interest rates.

**Cedar Rapids Implications.** For financial planning purposes, the City of Cedar Rapids assumes, as of 2015, a 3.50 percent interest rate for all bonds and a term or loan repayment period of 20 years. However, bonds have not been used since fiscal year 2013 for stormwater system improvements and the stormwater operations budget does not currently include a line item for debt service.

The City has recently decided to stop using G.O. bonds for enterprise funded departments, using revenue bonds instead to limit the exposure/cost for tax levy supported general obligation bonding where revenue bonding is not an option. Likewise, the Finance Department has expressed reservations as to whether bonds backed by sales tax revenues are a viable option given potential adverse impacts on the City's bond rating.

#### LOANS

**General.** Iowa's Clean Water State Revolving Fund (CWSRF) program offers loan funding to assist in financing design and construction of publicly owned wastewater facilities and storm water quality improvements. The CWSRF program is jointly administered by Iowa DNR and the Iowa Finance Authority. While typically a lower interest rate, CWSRF loans come with the same debt service obligations and coverage requirements as other borrowing.

**Cedar Rapids Implications.** Iowa's CWSRF program has not been used by the City of Cedar Rapids for loan financing of stormwater system improvements. As noted previously, a couple of stormwater projects have been funded with the sponsored project program associated with Iowa's CWSRF.

## Recommendations

The City's stormwater utility is facing increasing operating costs and expanding capital infrastructure funding needs. The City's stormwater utility fees are the main funding source for the utility. Given that, stormwater utility fees and other user charges will need to increase

significantly over time. The increased fees are needed to fund nearly \$48 million in identified Capital Improvement Projects, the probable increased operating costs associated with future regulatory requirements and some yet to be determined portion of Flood Control System operations and maintenance.

While stormwater utility fees are a key funding source, they are by no means the only funding source. The City should monitor and aggressively seek other grant or other special funding opportunities as they arise. Likewise, consideration should be given to other potential funding sources identified herein. More specifically, the City should consider the following recommendations.

- Increase stormwater utility fees and other user fees while implementing the Equivalent Residential Unit system that continues to refine the stormwater utility fee structure to better reflect impervious area and the quantities of stormwater to be managed.
- Focus stormwater user fee revenue on administrative, operations and maintenance, and current trunk sewer related capital needs, but set aside a small amount for cost sharing to continually capitalize on multipurpose projects to address collector and local stormwater needs.
- Shift street sweeping costs to solid waste.
- Prepare individual basin plans and establish permit, in-lieu of construction, impact, cost sharing, and inspection fees to pay for stormwater needs in the growth areas identified in EnvisionCR.
- Work collaboratively with Streets to identify additional street reconstruction projects that can incorporate improvements to address collector and localized stormwater needs with sales tax revenue.
- Work collaboratively with the Water Utility to identify additional CWSRF and Sponsored Project Funding Opportunities.
- If appropriate and applicable, work collaboratively with a neighborhood to implement a pilot special assessment / benefits district project to address a localized stormwater problem.
- Work collaboratively with the owner(s) of a large impervious property(ies) upstream of an identified problem areas to implement a pilot cost share project to implement modifications to reduce the contribution to downstream problems.
- Continue educating the public as to the benefits provided by the City's stormwater management program, along with the costs and funding challenges associated with the program.



## Attachment A – 671 Storm Sewer Operations



City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 671 PW Storm Sewer

Account	Fiscal Year 2015			Fiscal Year 2014			Fiscal Year 2013			Fiscal Year 2012			
	Adopted Budget	Amended Budget	ACTUALS										
Storm Sewer Transportation Fee	432401	3,280,346.52	3,280,346.52	4,179,901.28	-	3,216,026.00	3,680,772.39	2,516,026.00	2,516,026.00	2,646,719.60	2,359,413.00	2,359,413.00	2,457,416.37
Interest / Div - Proprietary	481000	-	-	4,392.02	-	-	(1,795.20)	-	-	-	-	-	-
Admin Charges - City Mgr Depts	431007	-	-	-	-	-	-	-	-	-	-	-	-
Gain (Loss) on Sale of Invest	451002	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Premiums	471006	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfer In - Inter	483001	-	-	-	-	-	-	-	-	-	-	-	-
Damage Recoveries	471004	-	-	652.00	-	-	-	-	-	-	-	-	-
Other Charges for Services	431010	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Fixed Assets	482001	-	-	-	-	-	-	-	-	-	-	-	-
Community Credits	423001	-	-	-	-	36.48	-	-	-	-	-	-	-
Contributions & Donations	471002	-	-	-	-	-	-	-	-	240.00	-	-	-
Sale of Maps / Publications	431005	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Recycleable	432002	-	-	1,125.90	-	-	-	-	-	-	-	-	-
Other Miscellaneous Revenue	471005	-	-	-	-	-	-	-	-	-	-	-	-
Shared WPC & Sewer revenue	431708	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water - Volumetric	431701	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water - Service Charge	431700	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfer In - Intra	483002	-	-	-	-	-	-	-	-	-	-	-	-
Revenues		3,280,346.52	3,280,346.52	4,186,071.20	-	3,216,026.00	3,679,013.67	2,516,026.00	2,516,026.00	2,646,959.60	2,359,413.00	2,359,413.00	2,457,416.37
Regular Employees	511100	-	-	-	-	-	-	-	-	36,488.19	-	-	67,524.23
Group Insurance	512100	-	-	-	-	-	-	-	-	-	-	-	-
Social Security Contributions	512200	-	-	-	-	-	-	-	-	-	-	-	-
Other / Special Pays	511400	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Contribution	512300	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Compensation	512500	-	-	-	-	-	-	-	-	-	-	-	-
Overtime	511300	-	-	-	-	-	-	-	-	-	-	-	-
Temporary/Seasonal Employees	511200	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Compensation	512400	-	-	-	-	-	-	-	-	-	-	-	-
Leave Accrual	511500	-	-	-	-	-	-	-	-	-	-	-	-
Other Employee Benefits	512600	-	-	-	-	-	-	-	-	-	-	-	-
Personal Services		-	-	-	-	-	-	-	-	36,488.19	-	-	67,524.23
Operating Transfer Out-Inter	571100	560,000.00	787,309.00	3,123,114.09	-	400,000.00	400,000.00	-	-	-	-	-	-
Admin Charges - Cty Mgr depts	521114	1,439,438.13	1,439,438.13	1,146,385.46	-	1,251,991.14	988,319.10	817,631.00	817,631.00	630,231.00	653,731.00	653,731.00	140,786.00
Contribution-Other Agency	541106	230,800.00	230,800.00	176,000.00	-	176,000.00	187,306.30	176,000.00	176,000.00	176,000.00	176,000.00	176,000.00	208,101.88
Street/Sewer Mat & Supplies	531121	45,000.00	45,000.00	56,349.95	-	45,000.00	57,830.86	45,000.00	45,000.00	36,803.10	40,000.00	40,000.00	56,756.09
City Rental Charges - Fleet	524102	-	-	33,139.45	-	-	67,976.51	-	-	-	-	-	-
City Fleet Services	522108	-	-	27,335.52	-	-	61,200.33	-	-	-	-	-	-
City IT Services	522109	-	-	26,431.67	-	-	20,680.62	-	-	-	-	-	-
Equip/Furniture/Fixtures	531109	6,000.00	6,000.00	19,818.38	-	6,000.00	11,196.30	6,000.00	6,000.00	11,214.86	6,000.00	6,000.00	6,319.92
City Accounting Services	521113	-	-	19,741.08	0.98	-	29,380.00	-	-	10,472.83	-	-	-
Other Professional Services	521108	10,300.00	10,300.00	14,861.97	-	10,300.00	4,900.34	-	-	1,495.00	-	-	4,873.54
Ext Rpr & Mtnc Srv-Bldg & Grds	522104	-	-	11,790.90	-	-	2,986.70	-	-	1,665.15	-	-	-
Controlled assets	556000	-	-	11,486.22	-	-	-	-	-	36,699.05	-	-	930.70
Dues & Memberships	542103	-	-	11,303.55	-	-	12,638.60	-	-	8,881.60	-	-	7,276.00
Miscellaneous Costs	542107	-	-	10,883.55	-	-	275.25	-	-	-	-	-	-
Ext Repair & Maint Svcs - FF&E	522105	1,000.00	1,000.00	9,511.00	-	1,000.00	4,841.05	1,000.00	1,000.00	3,255.61	1,000.00	1,000.00	1,333.23
Diesel Fuel	532100	-	-	8,034.56	-	-	16,123.93	-	-	-	-	-	-
Shop Supplies	531119	4,000.00	4,000.00	5,167.19	-	4,000.00	10,964.84	4,000.00	4,000.00	4,260.21	4,000.00	4,000.00	3,951.32
F,F&E - Parts & Materials	533101	3,000.00	3,000.00	4,531.69	-	3,000.00	2,550.20	3,000.00	3,000.00	1,826.71	3,000.00	3,000.00	800.93
Gasoline	532101	-	-	4,227.08	-	-	7,503.90	-	-	-	-	-	-
IT Services - External	522102	-	-	4,081.61	-	-	161.72	-	-	-	-	-	-
Bldg&Grds - Parts & Materials	533100	-	-	3,415.10	-	-	452.50	-	-	-	-	-	-
Banking / Financial Services	521109	-	-	1,513.53	-	-	-	-	-	1,738.06	-	-	2,097.09
Telephone	523107	-	-	1,154.85	-	-	40.00	-	-	371.47	-	-	378.99

City of Cedar Rapids  
**Adopted Budget vs Amended Budget vs Actuals**  
**10 year History (excluding intra fund transfers)**  
671 PW Storm Sewer

Account	Fiscal Year 2015			Fiscal Year 2014			Fiscal Year 2013			Fiscal Year 2012			
	Adopted Budget	Amended Budget	ACTUALS										
Cost of Conferences / Training	542102	5,000.00	5,000.00	980.21	-	5,000.00	3,217.95	-	-	20.00	-	-	710.00
Personal Protective Gear	531124	-	-	901.89	-	-	3,728.41	-	-	1,227.24	-	-	265.36
Printing, Binding, & Duplicate	525102	500.00	500.00	890.58	-	500.00	917.41	500.00	500.00	13.75	500.00	500.00	1,397.50
Computer Supplies	531106	-	-	839.77	-	-	1,208.82	-	-	-	-	-	-
Rental of Equip & Vehicles	524101	1,000.00	1,000.00	764.00	-	1,000.00	4,750.00	1,000.00	1,000.00	1,818.00	1,000.00	1,000.00	1,121.99
Uniforms	531123	-	-	542.52	-	-	2,079.21	-	-	-	-	-	134.88
Rental of Land & Bldgs	524100	-	-	527.94	-	-	1,680.97	-	-	-	-	-	-
Paint Supplies	531117	-	-	376.88	-	-	265.10	-	-	5.18	-	-	34.70
Office Supplies	531116	-	-	340.76	-	-	410.30	-	-	-	-	-	-
Sign & Signal Supplies	531120	1,000.00	1,000.00	249.51	-	1,000.00	438.90	1,000.00	1,000.00	-	1,000.00	1,000.00	515.97
Landscaping Materials	531112	600.00	600.00	193.50	-	600.00	360.72	600.00	600.00	749.23	600.00	600.00	451.92
Computer Hardware	522100	-	-	181.73	-	-	-	-	-	-	-	-	-
Veh&Roll Stk-Parts & Materials	533102	15,600.00	15,600.00	120.50	-	15,600.00	2,697.53	20,000.00	20,000.00	5,434.14	20,000.00	20,000.00	3,360.29
Licensing Fees	542106	-	-	120.00	-	-	-	-	-	-	-	-	-
Advertising / Marketing	521100	700.00	700.00	117.38	-	700.00	402.22	700.00	700.00	27.61	700.00	700.00	-
Landfill Fees	523102	1,050.00	1,050.00	82.08	-	1,050.00	86.28	1,050.00	1,050.00	455.06	1,050.00	1,050.00	2,223.62
Improvements Other than Bldgs	553000	-	-	75.08	-	-	-	-	-	-	-	-	-
Postage & Freight	542108	-	-	74.35	-	-	721.79	-	-	846.84	-	-	424.20
Oil	532104	-	-	69.93	-	-	28.88	-	-	49.33	-	-	37.69
Miscellaneous Supplies	531114	-	-	59.84	-	-	92.76	-	-	-	-	-	-
LP Gas	532103	-	-	35.70	-	-	-	-	-	-	-	-	-
Health Services	521106	-	-	27.12	-	-	24.76	-	-	-	-	-	-
Machinery & Equipment	554000	-	-	-	-	-	11,290.80	-	-	-	-	-	16,097.45
Ext Rpr & Mtnv Svcs-Veh&RStk	522106	4,800.00	4,800.00	-	-	4,800.00	-	1,500.00	1,500.00	1,222.92	1,500.00	1,500.00	4,516.95
Computer Software	522101	-	-	-	-	-	(144.07)	-	-	-	-	-	986.70
Electricity	523100	-	-	-	-	-	2,721.07	-	-	-	-	-	-
Radio Maintenance	522103	-	-	-	-	-	1,857.48	-	-	-	-	-	-
City Facility Mtnv Services	522107	-	-	-	-	-	723.66	-	-	-	-	-	-
Other Lubricants	532106	-	-	-	-	-	384.59	-	-	27.50	-	-	20.02
Program Supplies	531118	-	-	-	-	-	412.05	-	-	-	-	-	-
Cleaning/Janitorial Supplies	531105	-	-	-	-	-	28.16	-	-	17.47	-	-	8.49
Lab Supplies	531111	-	-	-	-	-	77.94	-	-	-	-	-	-
Chemical Supplies	531104	-	-	-	-	-	23.65	-	-	-	-	-	-
Op Transfer Out-Intra	571200	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Insurance	525108	-	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	525104	-	-	-	-	-	-	-	-	-	-	-	-
Contract Labor	521105	-	-	-	-	-	-	-	-	-	-	-	-
Settlement	542105	-	-	-	-	-	-	-	-	-	-	-	1,077.15
Ext Rpr & Maint Svcs - Infrs	522110	-	-	-	-	-	-	-	-	622.50	-	-	-
Tires & Tubes	533103	-	-	-	-	-	-	-	-	-	-	-	-
Awards & Recognition	531102	-	-	-	-	-	-	-	-	357.48	-	-	81.00
Other Fuel	532105	-	-	-	-	-	-	-	-	-	-	-	-
Photography Supplies	531110	-	-	-	-	-	-	-	-	-	-	-	-
Books,Periodicals,&Subscrip	531103	-	-	-	-	-	-	-	-	-	-	-	-
Travel	542111	-	-	-	-	-	-	-	-	-	-	-	-
Animal Supplies	531101	-	-	-	-	-	-	-	-	-	-	-	1.71
Auditing / Accounting	521102	-	-	-	-	-	-	-	-	-	-	-	-
Engineering Supplies	531108	-	-	-	-	-	-	-	-	-	-	-	-
Non-personal Services Expenditures		2,329,788.13	2,557,097.13	4,737,246.65	-	1,927,541.14	1,927,816.39	1,078,981.00	1,078,981.00	937,808.90	910,081.00	910,081.00	467,073.28
Total Expenditures		2,329,788.13	2,557,097.13	4,737,246.65	-	1,927,541.14	1,927,816.39	1,078,981.00	1,078,981.00	974,297.09	910,081.00	910,081.00	534,597.51
Net Revenues Over Expenditures		950,558.39	723,249.39	(551,175.45)	-	1,288,484.86	1,751,197.28	1,437,045.00	1,437,045.00	1,672,662.51	1,449,332.00	1,449,332.00	1,922,818.86

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 671 PW Storm Sewer

Account	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
	2011	2011	2011	2010	2010	2010	2009	2009	2009	2008	2008	2008	
	Adopted Budget	Amended Budget	ACTUALS										
Storm Sewer Transportation Fee	432401	2,204,118.00	2,204,118.00	2,269,541.45	1,990,800.00	1,990,800.00	2,091,392.26	1,294,038.00	1,294,038.00	1,739,167.41	-	258,102.96	1,707,510.05
Interest / Div - Proprietary	481000	-	-	-	-	-	9,296.66	-	-	48,960.78	-	-	-
Admin Charges - City Mgr Depts	431007	-	-	-	-	-	5,804.24	-	852.50	6,113.30	-	-	-
Gain (Loss) on Sale of Invest	451002	-	-	-	-	-	-	-	-	-	-	-	11,750.69
Insurance Premiums	471006	-	-	-	-	-	-	774.97	-	(187.87)	-	774.97	5,201.27
Operating Transfer In - Inter	483001	-	-	-	-	-	-	-	-	4,260.97	-	-	-
Damage Recoveries	471004	-	-	-	-	-	-	-	-	-	-	-	3,078.62
Other Charges for Services	431010	-	-	-	-	-	2,834.80	-	-	-	-	-	-
Sale of Fixed Assets	482001	-	-	-	-	-	-	-	-	-	-	-	1,803.75
Community Credits	423001	-	-	27.00	-	-	283.55	-	-	461.15	-	-	-
Contributions & Donations	471002	-	-	100.00	-	-	-	-	-	-	-	-	-
Sale of Maps / Publications	431005	-	-	-	-	-	-	-	-	-	-	-	0.06
Sale of Recycleable	432002	-	-	-	-	-	-	-	-	-	-	-	-
Other Miscellaneous Revenue	471005	-	-	-	-	-	-	77.53	-	-	-	77.53	-
Shared WPC & Sewer revenue	431708	-	-	-	-	-	(17,129.44)	-	-	-	-	-	-
Waste Water - Volumetric	431701	-	-	-	-	-	-	-	-	(112,170.32)	-	967,142.65	(65,995.47)
Waste Water - Service Charge	431700	-	-	-	-	-	-	-	-	(346,145.00)	-	-	-
Operating Transfer In - Intra	483002	-	-	-	-	-	596,549.71	-	-	-	-	-	-
Revenues		2,204,118.00	2,204,118.00	2,269,668.45	1,990,800.00	1,990,800.00	2,689,031.78	1,294,890.50	1,294,890.50	1,340,460.42	-	1,226,098.11	1,663,348.97
Regular Employees	511100	-	-	61,519.48	-	-	312,168.09	-	-	250,299.20	-	249,915.88	174,484.54
Group Insurance	512100	-	-	-	-	-	93,018.17	-	-	77,553.33	-	61,862.17	55,172.50
Social Security Contributions	512200	-	-	-	-	-	26,600.77	-	-	23,385.09	-	20,587.89	20,260.02
Other / Special Pays	511400	-	-	-	-	-	20,317.35	-	-	15,843.98	-	9,431.05	23,523.99
Retirement Contribution	512300	-	-	-	-	-	23,326.86	-	-	19,200.00	-	16,250.25	15,222.92
Workers' Compensation	512500	-	-	-	-	-	18,968.62	-	-	15,554.44	-	14,518.34	11,043.65
Overtime	511300	-	-	-	-	-	13,591.18	-	-	7,962.81	-	5,442.01	22,516.42
Temporary/Seasonal Employees	511200	-	-	-	-	-	6,222.17	-	-	6,374.67	-	4,067.88	4,514.58
Unemployment Compensation	512400	-	-	-	-	-	497.27	-	-	2,806.39	-	-	1,933.57
Leave Accrual	511500	-	-	-	-	-	(2,526.44)	-	-	307.64	-	-	4,130.63
Other Employee Benefits	512600	-	-	-	-	-	180.90	-	-	113.23	-	-	0.96
Personal Services		-	-	61,519.48	-	-	512,364.94	-	-	419,400.78	-	382,075.47	332,803.78
Operating Transfer Out-Inter	571100	-	-	-	-	-	-	30,375.00	-	142,715.47	-	88,371.00	53,205.91
Admin Charges - Cty Mgr depts	521114	491,441.00	415,096.00	3,717.00	87,477.00	87,477.00	168,471.35	-	-	63,830.63	-	-	-
Contribution-Other Agency	541106	176,000.00	176,000.00	176,000.00	176,000.00	176,000.00	176,000.00	176,000.00	176,000.00	176,000.03	-	176,000.00	20,680.00
Street/Sewer Mat & Supplies	531121	40,000.00	20,000.00	46,348.22	30,870.00	30,870.00	47,686.27	29,400.00	29,400.00	40,585.95	-	28,000.00	50,877.65
City Rental Charges - Fleet	524102	-	-	-	-	-	22,492.03	-	-	20,957.14	-	-	-
City Fleet Services	522108	35,909.00	32,674.00	-	11,527.00	11,527.00	47,178.53	-	-	44,277.11	-	-	-
City IT Services	522109	-	-	-	-	-	23,189.34	-	-	17,083.07	-	-	-
Equip/Furniture/Fixtures	531109	5,979.45	5,979.45	10,413.45	5,979.45	5,979.45	8,357.82	5,979.45	5,979.45	12,718.55	-	4,674.24	7,783.16
City Accounting Services	521113	-	-	-	-	-	20,819.88	-	-	9,968.17	-	-	4,530.60
Other Professional Services	521108	-	-	2,470.00	-	-	2,401.17	39,771.04	-	3,042.56	-	39,771.04	102,891.99
Ext Rpr & Mtns Srv-Bldg & Grds	522104	-	-	250.00	-	-	-	-	-	-	-	-	(16.48)
Controlled assets	556000	-	-	10,678.18	-	-	307.49	-	-	1,268.09	-	2,125.05	1,404.06
Dues & Memberships	542103	8,200.00	8,200.00	6,831.00	8,200.00	8,200.00	6,724.02	-	-	145.00	-	-	-
Miscellaneous Costs	542107	-	-	-	-	-	2.65	-	-	44.60	-	-	-
Ext Repair & Maint Svcs - FF&E	522105	366.42	366.42	14.90	366.42	366.42	360.93	588.97	588.97	2,232.92	-	588.97	1,386.60
Diesel Fuel	532100	-	-	-	12,994.00	12,994.00	11,687.63	9,144.97	9,144.97	9,689.40	-	9,144.97	13,400.32
Shop Supplies	531119	5,301.97	5,301.97	4,238.69	5,301.97	5,301.97	5,359.89	5,271.00	5,271.00	5,839.40	-	3,564.97	5,047.59
F,F&E - Parts & Materials	533101	3,090.00	3,090.00	2,195.85	3,090.00	3,090.00	1,579.11	1,281.15	1,281.15	5,042.40	-	813.72	3,236.02
Gasoline	532101	-	-	-	3,429.00	3,429.00	5,027.59	2,945.04	2,945.04	3,783.10	-	2,945.04	4,122.66
IT Services - External	522102	-	-	-	-	-	-	643.21	-	-	-	643.21	961.86
Bldg&Grds - Parts & Materials	533100	-	-	-	-	-	-	-	-	-	-	-	-
Banking / Financial Services	521109	-	-	2,273.21	-	-	-	-	-	-	-	-	-
Telephone	523107	-	-	182.63	-	-	485.81	1,007.53	1,007.53	394.31	-	1,007.53	1,450.40

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 671 PW Storm Sewer

Account	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
	2011	2011	2011	2010	2010	2010	2009	2009	2009	2008	2008	2008	
	Adopted Budget	Amended Budget	ACTUALS	Adopted Budget	Amended Budget	ACTUALS	Adopted Budget	Amended Budget	ACTUALS	Adopted Budget	Amended Budget	ACTUALS	
Cost of Conferences / Training	542102	3,359.86	3,359.86	802.85	3,359.86	3,359.86	1,493.31	2,247.49	2,247.49	1,197.99	-	2,247.49	1,467.43
Personal Protective Gear	531124	1,976.50	1,976.50	335.40	976.50	976.50	2,942.24	930.00	930.00	3,874.42	-	930.00	1,453.56
Printing, Binding, & Duplicate	525102	1,976.50	1,976.50	3,393.79	1,976.50	1,976.50	379.45	930.00	930.00	252.59	-	930.00	287.31
Computer Supplies	531106	465.00	465.00	25.11	465.00	465.00	298.02	465.00	465.00	306.56	-	465.00	183.15
Rental of Equip & Vehicles	524101	3,000.00	3,000.00	4,131.00	774.97	774.97	18.00	774.97	774.97	16.25	-	774.97	747.46
Uniforms	531123	1,680.00	1,680.00	24.90	1,680.00	1,680.00	45.62	1,600.00	1,600.00	1,207.90	-	1,395.00	1,161.77
Rental of Land & Bldgs	524100	-	-	300.00	31,910.00	31,910.00	26,328.47	29,952.00	29,952.00	19,729.91	-	14,005.80	22,974.90
Paint Supplies	531117	929.98	929.98	4.40	929.98	929.98	102.38	387.49	387.49	14.13	-	387.49	39.19
Office Supplies	531116	687.49	687.49	-	687.49	687.49	365.17	387.49	387.49	409.09	-	387.49	593.57
Sign & Signal Supplies	531120	929.98	929.98	-	929.98	929.98	-	387.49	387.49	-	-	387.49	33.07
Landscaping Materials	531112	232.56	232.56	192.40	232.56	232.56	592.92	232.56	232.56	102.53	-	232.56	8.10
Computer Hardware	522100	200.00	200.00	-	200.00	200.00	6.75	200.00	200.00	-	-	155.04	132.95
Veh&Roll Stk-Parts & Materials	533102	-	20,000.00	23,209.26	-	-	21,439.75	19,158.00	-	17,820.10	-	18,600.00	23,302.70
Licensing Fees	542106	-	-	-	-	-	-	-	-	-	-	-	(4.56)
Advertising / Marketing	521100	30.97	30.97	175.00	30.97	30.97	-	30.97	30.97	-	-	30.97	-
Landfill Fees	523102	1,050.00	1,050.00	1,460.05	1,050.00	1,050.00	1,071.50	1,050.00	1,050.00	508.07	-	1,050.00	1,412.15
Improvements Other than Bldgs	553000	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Freight	542108	-	-	476.90	-	-	428.10	-	-	352.11	-	-	593.56
Oil	532104	-	-	35.31	-	-	17.34	-	-	55.07	-	-	91.91
Miscellaneous Supplies	531114	-	-	-	-	-	-	30.97	30.97	3.00	-	30.97	-
LP Gas	532103	30.97	30.97	26.00	30.97	30.97	14.45	30.97	30.97	-	-	30.97	3.22
Health Services	521106	387.60	387.60	-	387.60	387.60	312.01	155.04	155.04	435.73	-	155.04	339.33
Machinery & Equipment	554000	-	-	12,487.40	-	-	-	-	-	4,926.00	-	86,231.60	-
Ext Rpr & Mtn Svcs-Veh&RStk	522106	3,000.00	3,000.00	2,495.41	-	-	739.11	13,950.00	-	3,166.47	-	13,950.00	12,752.40
Computer Software	522101	4,340.04	4,340.04	-	4,340.04	4,340.04	2,261.60	4,340.04	4,340.04	3,946.52	-	4,340.04	3,688.39
Electricity	523100	-	-	-	534.27	534.27	2,129.21	488.28	488.28	1,740.01	-	488.28	968.82
Radio Maintenance	522103	340.00	340.00	-	340.00	340.00	-	1,515.00	1,515.00	53.49	-	930.00	3,359.86
City Facility Mtn Svcs	522107	-	-	-	-	-	-	-	-	194.59	-	-	-
Other Lubricants	532106	-	-	183.04	-	-	31.39	-	-	52.30	-	-	-
Program Supplies	531118	-	-	2.78	-	-	-	-	-	-	-	-	-
Cleaning/Janitorial Supplies	531105	46.47	46.47	-	46.47	46.47	21.52	15.49	15.49	11.33	-	15.49	-
Lab Supplies	531111	-	-	-	-	-	-	-	-	-	-	-	-
Chemical Supplies	531104	-	-	-	-	-	-	-	-	-	-	-	-
Op Transfer Out-Intra	571200	-	-	-	-	-	30,311.42	-	-	0.13	-	-	305,534.21
Vehicle Insurance	525108	-	-	-	4,498.00	4,498.00	4,498.00	4,469.70	4,469.70	4,469.63	-	4,244.78	5,671.23
Liability Insurance	525104	-	-	-	4,441.32	4,441.32	4,441.32	4,282.00	4,282.00	4,281.48	-	3,761.18	5,025.11
Contract Labor	521105	-	-	-	-	-	-	25,550.00	-	-	-	25,550.00	8,438.13
Settlement	542105	77.53	77.53	-	77.53	77.53	327.34	77.53	77.53	-	-	77.53	-
Ext Rpr & Maint Svcs - Infrs	522110	-	-	-	-	-	-	-	-	-	-	-	-
Tires & Tubes	533103	-	-	-	-	-	-	1,550.04	-	-	-	1,550.04	598.82
Awards & Recognition	531102	46.56	46.56	-	46.56	46.56	-	46.56	46.56	-	-	46.56	2.93
Other Fuel	532105	15.49	15.49	33.48	15.49	15.49	-	15.49	15.49	379.53	-	15.49	-
Photography Supplies	531110	77.53	77.53	9.99	77.53	77.53	81.56	77.53	77.53	95.87	-	77.53	17.11
Books,Periodicals,&Subscrip	531103	309.97	309.97	-	309.97	309.97	-	309.97	309.97	73.52	-	309.97	-
Travel	542111	-	-	-	-	-	-	-	-	16.70	-	-	10.03
Animal Supplies	531101	-	-	-	-	-	-	-	-	-	-	-	-
Auditing / Accounting	521102	-	-	-	-	-	-	620.04	-	-	-	620.04	-
Engineering Supplies	531108	38.76	38.76	-	38.76	38.76	-	38.76	38.76	-	-	38.76	-
Non-personal Services Expenditures		791,517.60	711,937.60	315,417.60	405,623.16	405,623.16	648,829.46	418,704.23	287,086.90	629,310.92	-	542,093.31	671,850.15
Total Expenditures		791,517.60	711,937.60	376,937.08	405,623.16	405,623.16	1,161,194.40	418,704.23	287,086.90	1,048,711.70	-	924,168.78	1,004,653.93
Net Revenues Over Expenditures		1,412,600.40	1,492,180.40	1,892,731.37	1,585,176.84	1,585,176.84	1,527,837.38	876,186.27	1,007,803.60	291,748.72	-	301,929.33	658,695.04



## Attachment B – 304 Storm Sewer Capital Improvements



City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2015 Adopted Budget	Fiscal Year 2015 Amended Budget	Fiscal Year 2015 ACTUALS	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 ACTUALS	Fiscal Year 2013 Adopted Budget	Fiscal Year 2013 Amended Budget	Fiscal Year 2013 ACTUALS	
Intergovernmental Grants	420000	-	-	-	-	-	-	-	-	
Federal Operating	421001	-	49,548.54	-	-	20,258.59	-	-	-	
Federal Capital	421003	-	431,923.00	-	4,900,000.00	5,791,837.16	-	5,000,000.00	1,470,738.67	
State Operating	422001	-	-	-	-	-	-	-	-	
State Capital	422002	-	-	-	-	-	-	-	-	
Local Govt Grants	423000	-	-	-	-	-	-	-	-	
Zoning & Subdivision Fees	431004	-	54,212.00	-	-	36,335.00	-	-	22,174.00	
Admin Charges - City Mgr Depts	431007	-	-	-	-	-	-	-	-	
Developer Cost Sharing	431009	-	-	-	-	-	-	-	-	
Interest/Div - Nonproprietary	451000	-	4,565.72	-	-	(2,197.01)	-	-	4,181.12	
Gain (Loss) on Sale of Invest	451002	-	-	-	-	-	-	-	92.48	
Sales Tax Refunds	471000	-	-	-	-	-	-	-	-	
Contributions & Donations	471002	-	-	-	-	-	-	-	-	
Damage Recoveries	471004	-	-	-	-	-	-	-	-	
Other Miscellaneous Revenue	471005	-	-	-	-	-	-	-	-	
Special Assessment Charges	471008	-	-	-	-	-	-	-	-	
Capital Contributions	481003	-	321,241.84	-	903,853.23	726,798.82	-	402,212.00	857,542.70	
Operating Transfer In - Inter	483001	560,000.00	3,975,454.91	3,975,454.91	-	629,767.17	629,767.17	-	-	
Operating Transfer In - Intra	483002	-	-	2,868,992.49	-	-	680,190.65	-	1,270,375.47	
GO Bond Proceeds	485001	-	-	400,000.00	-	-	500,000.00	500,000.00	500,000.00	
Premiums on Bonds Sold	485005	-	-	-	-	-	-	-	-	
TIF GO Bond Proceeds	485008	-	-	-	-	-	-	-	-	
State Revolving Fund Proceeds	485009	294,000.00	150,000.00	-	-	-	-	-	-	
Revenues		854,000.00	4,125,454.91	7,705,938.50	400,000.00	6,433,620.40	7,882,990.38	500,000.00	5,902,212.00	4,125,104.44
Personal Services		-	-	-	-	-	-	-	-	
Advertising & Marketing	521100	-	-	-	-	-	-	-	-	
Consulting Services	521103	-	-	-	-	-	-	-	-	
Consulting & Technical Service	521104	-	-	84,842.25	-	59,784.00	-	-	11,976.50	
External Contracted Labor	521105	-	-	-	-	-	-	-	-	
Other Professional Services	521108	-	-	9,000.00	-	-	-	-	-	
Management Services	521111	-	-	-	-	-	-	-	-	
City Accounting Services	521113	-	-	-	-	-	-	-	-	
City Inter Department Charges	521114	-	-	-	-	-	-	-	-	
Computer Software Maintenance	522101	-	-	-	-	-	-	-	-	
NonCapitalized Project Expense	522110	-	-	44,816.46	-	7,116.90	-	-	12,008.97	
Electricity	523100	-	-	-	-	66.64	-	-	126.90	
Rental of Land & Buildings	524100	-	-	-	-	-	-	-	-	
Rental of Equip & Vehicles	524101	-	-	-	-	-	-	-	-	
Appraisal, Recording, Abstract	525100	-	-	-	-	-	-	-	-	
Printing, Binding, & Duplicate	525102	-	-	-	-	-	-	-	-	
Office Supplies	531116	-	-	-	-	-	-	-	-	
Shop Supplies	531119	-	-	-	-	-	-	-	-	
Street & Sewer Materials	531121	-	-	-	-	-	-	-	-	
HAP Occupied Units	541100	-	-	-	-	-	-	-	-	
Grants & Contributions	541106	-	-	25,305.65	-	148,463.50	-	-	-	
Conferences, Training, Travel	542102	-	-	-	-	-	-	-	-	

**City of Cedar Rapids**  
**Adopted Budget vs Amended Budget vs Actuals**  
**10 year History (excluding intra fund transfers)**  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2015 Adopted Budget	Fiscal Year 2015 Amended Budget	Fiscal Year 2015 ACTUALS	Fiscal Year 2014 Adopted Budget	Fiscal Year 2014 Amended Budget	Fiscal Year 2014 ACTUALS	Fiscal Year 2013 Adopted Budget	Fiscal Year 2013 Amended Budget	Fiscal Year 2013 ACTUALS	
Postage & Freight	542108	-	-	242.64	-	-	61.59	-	-	311.17
Recording/Filing Fees/Permits	542110	-	-	-	-	-	-	-	-	-
Right of Way / Easement Acq	542112	-	-	-	-	-	-	-	-	-
Land	551000	-	-	8,222.46	-	-	522.00	-	-	11,115.99
Improvements Other than Bldgs	553000	1,654,675.00	4,070,000.00	3,395,899.90	500,000.00	6,075,891.09	4,829,673.14	500,000.00	6,402,212.00	5,991,365.63
Discount on Bonds	561004	-	-	-	-	-	-	-	-	-
Issuance Costs	561006	-	-	-	-	-	-	-	-	-
Transfer Out-Inter	571100	-	-	-	-	-	-	-	-	-
Transfer Out-Intra	571200	-	-	3,054,266.47	-	-	660,749.33	-	-	1,482,286.41
Non-personal Services Expenditures		1,654,675.00	4,070,000.00	6,622,595.83	500,000.00	6,075,891.09	5,706,437.10	500,000.00	6,402,212.00	7,509,191.57
Total Expenditures		1,654,675.00	4,070,000.00	6,622,595.83	500,000.00	6,075,891.09	5,706,437.10	500,000.00	6,402,212.00	7,509,191.57
Net Revenues Over Expenditures		(800,675.00)	55,454.91	1,083,342.67	(100,000.00)	357,729.31	2,176,553.28	-	(500,000.00)	(3,384,087.13)

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2012 Adopted Budget	Fiscal Year 2012 Amended Budget	Fiscal Year 2012 ACTUALS	Fiscal Year 2011 Adopted Budget	Fiscal Year 2011 Amended Budget	Fiscal Year 2011 ACTUALS	Fiscal Year 2010 Adopted Budget	Fiscal Year 2010 Amended Budget	Fiscal Year 2010 ACTUALS
Intergovernmental Grants	420000	-	-	-	-	-	-	-	-
Federal Operating	421001	-	-	-	-	-	-	-	-
Federal Capital	421003	395,285.00	1,145,285.00	603,420.00	-	-	489,936.98	-	8,114.99
State Operating	422001	-	-	-	-	-	-	-	-
State Capital	422002	-	-	19,950.00	-	-	-	-	475.00
Local Govt Grants	423000	-	-	-	-	-	-	-	-
Zoning & Subdivision Fees	431004	-	-	66,068.25	-	-	57,920.00	-	75,580.00
Admin Charges - City Mgr Depts	431007	-	-	128.30	-	-	2,324.35	-	13,853.60
Developer Cost Sharing	431009	-	-	-	-	-	-	-	18,078.74
Interest/Div - Nonproprietary	451000	-	-	4,864.70	-	-	3,581.41	-	6,682.37
Gain (Loss) on Sale of Invest	451002	-	-	-	-	-	11,290.46	-	-
Sales Tax Refunds	471000	-	-	-	-	-	-	-	-
Contributions & Donations	471002	-	-	-	-	-	-	-	-
Damage Recoveries	471004	-	-	16,960.00	-	-	-	-	-
Other Miscellaneous Revenue	471005	-	-	-	-	-	-	-	-
Special Assessment Charges	471008	-	-	-	-	-	-	-	-
Capital Contributions	481003	-	-	790,071.85	-	-	1,117,585.30	-	242,039.35
Operating Transfer In - Inter	483001	-	-	-	48,060.51	48,060.51	222,000.00	307,167.25	307,167.25
Operating Transfer In - Intra	483002	-	-	1,573,835.90	-	193,843.00	1,742,532.48	146,076.46	322,068.46
GO Bond Proceeds	485001	475,000.00	460,000.00	460,000.00	1,225,000.00	1,772,219.55	1,705,294.18	735,000.00	570,000.00
Premiums on Bonds Sold	485005	-	-	-	-	-	45,093.83	-	-
TIF GO Bond Proceeds	485008	-	-	-	-	-	284,000.00	284,000.00	-
State Revolving Fund Proceeds	485009	-	-	-	-	-	-	-	-
Revenues		870,285.00	1,605,285.00	3,535,299.00	1,225,000.00	2,014,123.06	5,223,619.50	1,387,076.46	1,483,235.71
Personal Services		-	-	-	-	-	-	-	-
Advertising & Marketing	521100	-	-	-	-	-	-	-	65.03
Consulting Services	521103	-	-	-	-	-	-	-	-
Consulting & Technical Service	521104	-	-	8,200.00	-	-	-	-	298,930.74
External Contracted Labor	521105	-	-	-	-	-	-	-	-
Other Professional Services	521108	-	-	-	-	-	-	-	9,507.65
Management Services	521111	-	-	-	-	-	-	-	-
City Accounting Services	521113	4,325.00	4,325.00	-	-	(2,651.88)	1,515.00	1,515.00	3,521.24
City Inter Department Charges	521114	-	-	7,534.05	-	(7,700.96)	-	-	18,575.69
Computer Software Maintenance	522101	-	-	-	-	233.70	-	-	-
NonCapitalized Project Expense	522110	-	-	(62,753.47)	-	-	-	-	-
Electricity	523100	-	-	-	-	-	-	-	-
Rental of Land & Buildings	524100	-	-	-	-	-	-	-	454.25
Rental of Equip & Vehicles	524101	-	-	-	-	-	-	-	-
Appraisal, Recording, Abstract	525100	-	-	-	-	-	-	-	-
Printing, Binding, & Duplicate	525102	-	-	208.85	-	-	-	-	1,127.36
Office Supplies	531116	-	-	3.36	-	1.09	-	-	5.04
Shop Supplies	531119	-	-	-	-	-	-	-	9.96
Street & Sewer Materials	531121	-	-	-	-	-	-	-	81.69
HAP Occupied Units	541100	-	-	-	-	-	-	-	-
Grants & Contributions	541106	-	-	-	-	8,375.05	-	-	-
Conferences, Training, Travel	542102	-	-	350.00	-	-	-	-	112.50

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2012 Adopted Budget	Fiscal Year 2012 Amended Budget	Fiscal Year 2012 ACTUALS	Fiscal Year 2011 Adopted Budget	Fiscal Year 2011 Amended Budget	Fiscal Year 2011 ACTUALS	Fiscal Year 2010 Adopted Budget	Fiscal Year 2010 Amended Budget	Fiscal Year 2010 ACTUALS
Postage & Freight 542108	-	-	465.76	-	-	103.23	-	-	276.87
Recording/Filing Fees/Permits 542110	-	-	-	-	-	-	-	-	-
Right of Way / Easement Acq 542112	-	-	-	-	-	-	-	-	-
Land 551000	-	-	40,302.00	-	-	-	-	-	5,637.00
Improvements Other than Bldgs 553000	870,285.00	1,370,285.00	1,666,442.72	1,225,000.00	2,000,000.00	3,053,521.75	1,387,076.46	1,885,892.01	1,537,883.10
Discount on Bonds 561004	-	-	-	-	-	-	-	-	-
Issuance Costs 561006	-	-	-	-	-	6,223.93	-	-	1,289.25
Transfer Out-Inter 571100	-	14,354.00	14,354.00	-	-	-	-	1,184.45	1,184.45
Transfer Out-Intra 571200	-	-	990,881.97	-	193,843.00	1,735,141.83	146,076.46	322,068.46	783,396.96
Non-personal Services Expenditures	874,610.00	1,388,964.00	2,665,989.24	1,225,000.00	2,193,843.00	4,793,247.74	1,534,667.92	2,210,659.92	2,662,058.78
Total Expenditures	874,610.00	1,388,964.00	2,665,989.24	1,225,000.00	2,193,843.00	4,793,247.74	1,534,667.92	2,210,659.92	2,662,058.78
Net Revenues Over Expenditures	(4,325.00)	216,321.00	869,309.76	-	(179,719.94)	430,371.76	(147,591.46)	(727,424.21)	(344,070.52)

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2009 Adopted Budget	Fiscal Year 2009 Amended Budget	Fiscal Year 2009 ACTUALS	Fiscal Year 2008 Adopted Budget	Fiscal Year 2008 Amended Budget	Fiscal Year 2008 ACTUALS	Fiscal Year 2007 Adopted Budget	Fiscal Year 2007 Amended Budget	Fiscal Year 2007 ACTUALS
Intergovernmental Grants	420000	120,000.00	120,000.00	-	-	-	-	-	-
Federal Operating	421001	-	-	-	-	-	-	-	-
Federal Capital	421003	-	-	155,987.56	-	-	163,716.55	-	195,000.00
State Operating	422001	-	-	-	-	-	-	-	-
State Capital	422002	-	-	220,479.13	-	-	300,000.00	88,000.00	88,000.00
Local Govt Grants	423000	60,846.00	60,846.00	-	100,000.00	100,000.00	-	-	-
Zoning & Subdivision Fees	431004	200,000.00	200,000.00	85,080.00	200,000.00	200,000.00	145,292.85	221,820.00	221,820.00
Admin Charges - City Mgr Depts	431007	-	-	93,641.00	-	-	-	-	-
Developer Cost Sharing	431009	-	92,000.00	37,021.76	-	-	-	-	-
Interest/Div - Nonproprietary	451000	-	-	115,580.44	50,000.00	50,000.00	194,798.62	50,000.00	50,000.00
Gain (Loss) on Sale of Invest	451002	-	-	-	-	-	-	-	(12,317.69)
Sales Tax Refunds	471000	-	-	-	-	-	224.88	-	-
Contributions & Donations	471002	1,492,000.00	1,400,000.00	-	1,350,000.00	1,350,000.00	28,767.60	1,300,000.00	1,300,000.00
Damage Recoveries	471004	-	-	-	-	-	-	-	-
Other Miscellaneous Revenue	471005	-	-	-	-	-	1,322.30	-	-
Special Assessment Charges	471008	151,000.00	151,000.00	-	-	-	1,213.55	-	-
Capital Contributions	481003	-	-	773,862.64	-	-	1,467,856.15	-	-
Operating Transfer In - Inter	483001	314,000.00	367,400.00	367,400.00	-	10,500.00	10,497.11	-	26,390.00
Operating Transfer In - Intra	483002	1,465,000.00	1,811,431.07	2,644,006.19	15,000.00	15,000.00	2,149,182.05	35,000.00	35,000.00
GO Bond Proceeds	485001	564,000.00	379,397.72	379,397.72	705,000.00	705,000.00	710,000.00	890,000.00	1,150,800.00
Premiums on Bonds Sold	485005	-	-	76.60	-	1,710.76	1,710.76	-	-
TIF GO Bond Proceeds	485008	7,500.00	7,677.17	7,677.17	80,000.00	30,289.00	30,289.38	-	-
State Revolving Fund Proceeds	485009	-	-	-	-	-	-	-	-
Revenues		4,374,346.00	4,589,751.96	4,880,210.21	2,500,000.00	2,462,499.76	5,204,871.80	2,584,820.00	3,067,010.00
Personal Services		-	-	-	-	-	-	-	-
Advertising & Marketing	521100	-	-	-	-	-	-	-	-
Consulting Services	521103	-	-	2,929.71	-	-	-	-	-
Consulting & Technical Service	521104	-	-	363,280.14	-	-	190,992.50	-	-
External Contracted Labor	521105	-	-	-	-	-	2,365.00	-	-
Other Professional Services	521108	-	-	8,552.50	-	-	5,280.00	-	25,321.82
Management Services	521111	-	-	-	-	-	308.38	-	425.33
City Accounting Services	521113	-	1,977.55	4,939.90	-	-	3,046.44	-	-
City Inter Department Charges	521114	-	-	-	-	-	-	-	-
Computer Software Maintenance	522101	-	-	-	-	-	-	-	-
NonCapitalized Project Expense	522110	-	-	-	-	-	-	-	-
Electricity	523100	-	-	-	-	-	-	-	-
Rental of Land & Buildings	524100	-	-	-	-	-	-	-	-
Rental of Equip & Vehicles	524101	-	-	-	-	-	-	-	1,502.50
Appraisal, Recording, Abstract	525100	-	-	-	-	-	220.00	-	1,400.00
Printing, Binding, & Duplicate	525102	-	-	664.40	-	-	225.40	-	123.05
Office Supplies	531116	-	-	21.46	-	-	18.92	-	-
Shop Supplies	531119	-	-	-	-	-	-	-	-
Street & Sewer Materials	531121	-	-	-	-	-	-	-	1,837.71
HAP Occupied Units	541100	-	-	169.00	-	-	-	-	-
Grants & Contributions	541106	200,000.00	200,000.00	204,557.80	200,000.00	200,000.00	45,385.36	200,000.00	200,000.00
Conferences, Training, Travel	542102	-	-	-	-	-	-	-	-

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	
	2009	2009	2009	2008	2008	2008	2007	2007	2007	
	Adopted Budget	Amended Budget	ACTUALS	Adopted Budget	Amended Budget	ACTUALS	Adopted Budget	Amended Budget	ACTUALS	
Postage & Freight	542108	-	-	1,178.70	-	-	385.42	-	-	-
Recording/Filing Fees/Permits	542110	-	-	-	-	-	58.85	-	-	-
Right of Way / Easement Acq	542112	-	-	-	-	-	1,090.00	-	-	-
Land	551000	-	-	16,032.18	-	-	18,252.45	-	-	-
Improvements Other than Bldgs	553000	4,274,144.15	3,206,144.15	2,609,560.52	3,149,017.18	2,204,670.00	1,935,506.26	2,449,820.00	2,699,820.00	2,313,506.32
Discount on Bonds	561004	-	-	1,550.98	-	-	-	-	2,765.36	2,765.36
Issuance Costs	561006	-	-	2,584.05	-	-	2,351.68	-	-	4,292.56
Transfer Out-Inter	571100	-	50,000.00	50,000.00	-	-	-	-	-	-
Transfer Out-Intra	571200	1,465,000.00	1,811,431.07	2,644,006.19	15,000.00	15,000.00	2,149,182.05	35,000.00	35,000.00	467,475.47
Non-personal Services Expenditures		5,939,144.15	5,269,552.77	5,910,027.53	3,364,017.18	2,419,670.00	4,354,668.71	2,684,820.00	2,937,585.36	2,819,000.12
Total Expenditures		5,939,144.15	5,269,552.77	5,910,027.53	3,364,017.18	2,419,670.00	4,354,668.71	2,684,820.00	2,937,585.36	2,819,000.12
Net Revenues Over Expenditures		(1,564,798.15)	(679,800.81)	(1,029,817.32)	(864,017.18)	42,829.76	850,203.09	(100,000.00)	129,424.64	1,037,550.40

City of Cedar Rapids  
 Adopted Budget vs Amended Budget vs Actuals  
 10 year History (excluding intra fund transfers)  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2006 Adopted Budget	Fiscal Year 2006 Amended Budget	Fiscal Year 2006 ACTUALS
Intergovernmental Grants	420000	-	-
Federal Operating	421001	-	-
Federal Capital	421003	-	-
State Operating	422001	-	(1,200.00)
State Capital	422002	-	8,425.29
Local Govt Grants	423000	-	-
Zoning & Subdivision Fees	431004	200,000.00	200,000.00
Admin Charges - City Mgr Depts	431007	-	-
Developer Cost Sharing	431009	-	-
Interest/Div - Nonproprietary	451000	50,000.00	50,000.00
Gain (Loss) on Sale of Invest	451002	-	-
Sales Tax Refunds	471000	-	8.29
Contributions & Donations	471002	1,228,000.00	1,228,000.00
Damage Recoveries	471004	-	-
Other Miscellaneous Revenue	471005	-	-
Special Assessment Charges	471008	50,000.00	50,000.00
Capital Contributions	481003	-	-
Operating Transfer In - Inter	483001	-	1,200.00
Operating Transfer In - Intra	483002	298,000.00	298,000.00
GO Bond Proceeds	485001	607,000.00	648,458.74
Premiums on Bonds Sold	485005	-	-
TIF GO Bond Proceeds	485008	-	-
State Revolving Fund Proceeds	485009	-	-
Revenues		2,433,000.00	2,475,658.74
			3,796,369.84
Personal Services		-	-
Advertising & Marketing	521100	-	78.11
Consulting Services	521103	-	-
Consulting & Technical Service	521104	-	1,025.45
External Contracted Labor	521105	-	-
Other Professional Services	521108	-	4,356.63
Management Services	521111	-	965.28
City Accounting Services	521113	-	-
City Inter Department Charges	521114	-	-
Computer Software Maintenance	522101	-	-
NonCapitalized Project Expense	522110	-	-
Electricity	523100	-	-
Rental of Land & Buildings	524100	-	-
Rental of Equip & Vehicles	524101	-	-
Appraisal, Recording, Abstract	525100	-	-
Printing, Binding, & Duplicate	525102	-	844.75
Office Supplies	531116	-	-
Shop Supplies	531119	-	-
Street & Sewer Materials	531121	-	-
HAP Occupied Units	541100	-	-
Grants & Contributions	541106	200,000.00	200,000.00
Conferences, Training, Travel	542102	-	-

**City of Cedar Rapids**  
**Adopted Budget vs Amended Budget vs Actuals**  
**10 year History (excluding intra fund transfers)**  
 304 Improvements - Storm Sewer

Account	Fiscal Year 2006 Adopted Budget	Fiscal Year 2006 Amended Budget	Fiscal Year 2006 ACTUALS	
Postage & Freight	542108	-	-	0.03
Recording/Filing Fees/Permits	542110	-	-	12.00
Right of Way / Easement Acq	542112	-	-	-
Land	551000	-	-	-
Improvements Other than Bldgs	553000	2,262,000.00	2,677,000.00	2,328,892.62
Discount on Bonds	561004	-	4,701.86	2,692.72
Issuance Costs	561006	-	-	1,641.50
Transfer Out-Inter	571100	-	-	-
Transfer Out-Intra	571200	298,000.00	298,000.00	1,339,569.39
Non-personal Services Expenditures		2,760,000.00	3,179,701.86	3,883,979.03
Total Expenditures		2,760,000.00	3,179,701.86	3,883,979.03
Net Revenues Over Expenditures		(327,000.00)	(704,043.12)	(87,609.19)



## Attachment C – Financial Forecast



**City of Cedar Rapids, Iowa  
Financial Plan**

**Storm Sewer**

Assumptions:

Property Tax valuation increase	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220
Chargeable revenue increase (licenses/permits, charges for services, rents/royalties)	1.0300	1.0500	1.0500	1.0500	1.0500	1.0500
Personal services increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
Non-personal services - discretionary increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
Non-personal services - non-discretionary increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500

	Fiscal Year 2016	5 Year Plan Grand Total	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>OPERATIONS</b>							
<b>Revenue:</b>							
Property taxes	-	-	-	-	-	-	-
Franchise taxes	-	-	-	-	-	-	-
Licenses & permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	4,179,901	23,789,489	4,305,298	4,520,563	4,746,591	4,983,921	5,233,117
Fines & forfeits	-	-	-	-	-	-	-
Use of money & property	-	-	-	-	-	-	-
Rents & royalties	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Other financing sources	-	-	-	-	-	-	-
GO Bonds	-	-	-	-	-	-	-
Proceeds from sale of fixed assets	-	-	-	-	-	-	-
Transfers in (listed below)	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>4,179,901</b>	<b>23,789,489</b>	<b>4,305,298</b>	<b>4,520,563</b>	<b>4,746,591</b>	<b>4,983,921</b>	<b>5,233,117</b>
<b>Expenditure:</b>							
Personal services	-	-	-	-	-	-	-
Non-personal services - discretionary	374,500	2,172,816	393,225	412,886	433,531	455,207	477,967
Non-personal services - non-discretionary	1,713,466	9,941,381	1,799,139	1,889,096	1,983,551	2,082,729	2,186,865
Transfers Out (listed below)							
To Water CIP for CCB Upgrade	200,000	-	-	-	-	-	-
To Storm CIP(304)	1,300,000	11,100,000	2,000,000	2,200,000	2,200,000	2,300,000	2,400,000
Subtotal of Expenses Before Capital Outlay	<b>3,587,966</b>	<b>23,214,197</b>	<b>4,192,364</b>	<b>4,501,983</b>	<b>4,617,082</b>	<b>4,837,936</b>	<b>5,064,833</b>
Capital Outlay	<b>50,000</b>	<b>500,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Operating Expenses</b>	<b>3,637,966</b>	<b>23,714,197</b>	<b>4,292,364</b>	<b>4,601,983</b>	<b>4,717,082</b>	<b>4,937,936</b>	<b>5,164,833</b>
<b>Net Income/(Loss) from Operations</b>	<b>541,935</b>	<b>75,292</b>	<b>12,934</b>	<b>(81,420)</b>	<b>29,509</b>	<b>45,985</b>	<b>68,284</b>

**DEBT SERVICE**

Total Debt Service Revenue that is NOT an INTERFUND transfer from operations

Total Debt Service Expenses


**City of Cedar Rapids, Iowa  
Financial Plan**

**Storm Sewer**

Assumptions:

Property Tax valuation increase	1.0220	1.0220	1.0220	1.0220	1.0220	1.0220
Chargeable revenue increase (licenses/permits, charges for services, rents/royalties)	1.0300	1.0500	1.0500	1.0500	1.0500	1.0500
Personal services increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
Non-personal services - discretionary increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500
Non-personal services - non-discretionary increase	1.0500	1.0500	1.0500	1.0500	1.0500	1.0500

	Fiscal Year 2016	5 Year Plan Grand Total	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021
<b>OPERATIONS</b>							
<b>Net Income/(Loss) After Debt</b>	<b>541,935</b>	<b>75,292</b>	<b>12,934</b>	<b>(81,420)</b>	<b>29,509</b>	<b>45,985</b>	<b>68,284</b>
<b>CAPITAL PROJECTS</b>							
<b>Revenue:</b>							
Federal, State, Local Grants		-					
Charges for services		-					
Interest		-					
Contributions		-					
Special Assessments		-					
Revenue Bonds		-					
TIF Bonds		-					
GO Bonds		-					
Other Miscellaneous revenue		-					
Miscellaneous revenue		-					
Transfers in (listed below)							
From Ops	1,300,000	11,100,000	2,000,000	2,200,000	2,200,000	2,300,000	2,400,000
<b>Total CIP Revenue</b>	<b>1,300,000</b>	<b>11,100,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,300,000</b>	<b>2,400,000</b>
<b>Expense:</b>							
City Staff time		-					
Non-Staff time	1,300,000	11,100,000	2,000,000	2,200,000	2,200,000	2,300,000	2,400,000
<b>Total CIP Expense</b>	<b>1,300,000</b>	<b>11,100,000</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>2,300,000</b>	<b>2,400,000</b>
<b>Net CIP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income/(Loss) - After CIP</b>	<b>541,935</b>	<b>75,292</b>	<b>12,934</b>	<b>(81,420)</b>	<b>29,509</b>	<b>45,985</b>	<b>68,284</b>
<b>Beginning Cash Balance 7/1</b>			541,935	554,868	473,449	502,958	548,943
<b>Projected Ending Cash Balance 6/30</b>	<b>541,935</b>		<b>554,868</b>	<b>473,449</b>	<b>502,958</b>	<b>548,943</b>	<b>617,227</b>