

Table of Contents

Table of Contents	1
Line Item Budget	4
Line Item Budget Reports	5
Line Item Budget Detail Reports	6

Capital Projects Funds

Aquatics Improvements	7
Aviation Improvements	10
Bridge Improvements.....	13
Downtown Improvements.....	16
Fire Improvements	19
FMIS Improvements	22
Forestry Improvements	25
Library Improvements	28
Miscellaneous Improvements	31
Park Improvements	34
Recreation Improvements	37
Riverfront Improvements.....	40
Storm Sewer Improvements.....	43
Street Improvements.....	46
Traffic Improvements	49
Trail Improvements.....	52
Urban Renewal.....	55
Ushers Ferry Improvements.....	58
Veterans Memorial Building Improvements	61

Debt Service Fund

Bridge Bonds	64
GO Bonds 1996 Spring Issue.....	67
GO Bonds 1997 Spring Issue.....	70
GO Bonds 1998 Spring Issue.....	73
GO Bonds 1998A (Refund 92B).....	76
GO Bonds 1998B (Refund 94)	79
GO Bonds 1999 B Bond Issue.....	82
GO Bonds 2000 Issue	85
GO Bonds 2001 Issue B.....	88
Stadium Debt Reserve 2001A Debt Issue.....	91
GO Bonds 2002 Issue	94
GO Bonds 2003A Issue	97
GO Bonds 2003B Issue.....	100
GO Bonds 2004 Issue	103
GO Bonds 2005 Issue	106
GO Bonds 2006 Issue	109

Enterprise Funds

Airport Operations	112
Airport Debt.....	118
Airport Depreciation Reserve	121
Airport Construction	124
Five Seasons Transportation Operations	127
Five Seasons Transportation Construction	133
Golf Operations.....	136

Table of Contents

(Continued)

Golf Debt	141
Golf Depreciation Reserve.....	144
Golf Construction	147
Ice Arena Operations	150
Ice Arena Debt Service	154
Ice Arena Depreciation Reserve	157
Ice Arena Construction	160
Paramount Operations.....	163
Paramount Debt	167
Paramount Depreciation Reserve.....	170
Paramount Construction	173
Parking Operations.....	176
Parking Debt	181
Parking Construction	184
Sanitary Sewer Operations.....	187
Sanitary Sewer Debt	192
Sanitary Sewer Construction.....	195
Solid Waste & Recycling Operations	198
Solid Waste & Recycling Depreciation & Reserve	203
Solid Waste & Recycling Landfill Reserve	206
U.S. Cellular Center Operations	209
U.S. Cellular Center Debt	213
U.S. Cellular Center Depreciation Reserve	216
U.S. Cellular Center Construction	219
Water Operations	222
Water Debt	227
Water Construction	230
WPC Operations	233
WPC Debt.....	238

WPC Construction	241
------------------------	-----

General Fund

Agriculture Lands	244
Animal Control	247
Aquatics	252
Attorney	256
Aviation.....	259
Band	263
Bridge Maintenance	266
Building Demolition	269
Capital Replacement	272
City Clerk.....	275
City Manager	279
Civil Rights	282
Community Development.....	285
Contingent.....	290
Controller-Auditor	293
Council & Mayor	297
Dam Operations	301
Engineering	304
Facilities Manager.....	308
Fire	311
Forestry	315
Human Resources	319
Information Technology	323
Investment Earnings.....	326
Library.....	329

Table of Contents

(Continued)

Memorial.....	334
Parks.....	338
Police.....	343
Pooled Revenues.....	348
Purchasing Services.....	351
Recreation.....	354
Riverfront.....	359
School Crossing Guards.....	363
Street Lighting.....	366
Street Maintenance.....	369
Traffic Engineering.....	374
Treasurer.....	378
Ushers Ferry.....	381

Internal Service Funds

Joint Communications Operations.....	385
Liability & Property.....	389
Public Works Facility Operations.....	392
Public Works Facility Debt.....	396
Public Works Facility Depreciation Reserve.....	399
Public Works Facility Construction.....	402
Risk Debt.....	405
Self Funded Dental Insurance.....	408
Self Funded Health Insurance.....	411
Workers Compensation.....	414

Special Revenue

Area Ambulance.....	417
Civil Rights Special Revenue.....	420
Community Development.....	423
Fire Special Revenue.....	427
HOME.....	430
Hotel-Motel Tax.....	433
Leased Housing.....	436
Library.....	440
Miscellaneous Other Special Revenue.....	444
Parks & Public Property.....	448
Police Special Revenue.....	451
Road Use Tax.....	454
Special Revenue – Ice Arena.....	457
SSMID.....	460
Tax Incremental Financing – TIF.....	464

Trust and Agency Funds

Fire 410 Pension.....	467
Fire 411 Pension.....	470
Payroll Funds.....	473
Police 410 Pension.....	476
Police 411 Pension.....	479

Line Item Budget

The City of Cedar Rapids budgets on a line item or object of expenditure level within each department to establish accountability for departmental operations; however budgetary results are measured on a total departmental basis. The first book of this two book set includes the summary reports by fund and/or business unit. The second book shows the summary by fund within a fund type as well as the detail of each fund.

Line Item Budget Reports

The following reports show revenues and expenditures as well as transfers-in and transfers-out. By definition, transfers-in must equal transfers-out. The City's budgeted revenues and expenditures include the transfer accounts, however, the department totals are net of transfers.

If there is a level of reporting more detailed than the summary report level, these reports are shown as detail. These detailed reports in total aggregate to the preceding summary reports for FY 2007.

Line Item Budget Detail Reports

The line item detail budget reports include all the individual budgets for each subfund/department by fund. The presentation includes all revenue and expenditure accounts.