

Business Units

A business unit is an organizational entity that maintains its own transactions data. Typically, business units are comprised of individual entities for financial and tax reporting purposes. The City of Cedar Rapids recognizes the following two business units:

City of Cedar Rapids

Cedar Rapids/Linn County Solid Waste Agency

Line Item Budget Summary Reports

The following summary reports 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 includes the transfers accounts, however, the department totals are net of transfers.

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)	
Revenues:						
Taxes:						
Prop Tax Levy - Current	401100	(66,264,659)	(68,906,872)	(70,823,348)	1,916,477	2.78
Property Tax Levy - Delinquent	401101	4,197	-	-	-	0.00
TIF Prop Tax Levy - Current	401102	(9,131,667)	(10,762,935)	(11,301,945)	539,010	5.01
TIF Prop Tax Levy - Delinquent	401103	(144,229)	-	-	-	0.00
Other Taxes	401104	(2,301,475)	(2,040,000)	(2,320,000)	280,000	13.73
Franchise Tax	401106	(1,248,496)	(1,180,000)	(1,180,000)	-	0.00
Taxes		<u>(79,086,329)</u>	<u>(82,889,807)</u>	<u>(85,625,293)</u>	<u>2,735,487</u>	<u>3.30</u>
Licenses & Permits:						
Liquor Licenses	411001	(131,342)	(141,800)	(130,300)	(11,500)	(8.11)
Cigarette Licenses	411002	(14,675)	(17,000)	(13,500)	(3,500)	(20.59)
Beverage Licenses	411003	(22,950)	(5,000)	(21,000)	16,000	320.00
Electrical Licenses	411004	(25,576)	(26,000)	(26,000)	-	0.00
Plumbing Licenses	411005	(15,531)	(13,000)	(13,000)	-	0.00
Mechanical Licenses	411006	(21,047)	(18,000)	(18,000)	-	0.00
Building Permits	411007	(1,384,856)	(1,168,480)	(1,258,480)	90,000	7.70
Plumbing Permits	411008	(184,893)	(143,000)	(169,000)	26,000	18.18
Electrical Permits	411009	(206,745)	(158,000)	(178,000)	20,000	12.66
Sign Permits	411010	(23,713)	(18,500)	(18,500)	-	0.00
Right of Way Permits	411011	(11,654)	(8,700)	(8,825)	125	1.44
Mechanical Permits	411012	(152,159)	(146,000)	(146,000)	-	0.00
Other Licenses	411013	(131,630)	(130,000)	(129,000)	(1,000)	(0.77)
Other Permits	411014	(40,286)	(34,600)	(36,400)	1,800	5.20
Licenses & Permits		<u>(2,367,055)</u>	<u>(2,028,080)</u>	<u>(2,166,005)</u>	<u>137,925</u>	<u>6.80</u>
Intergovernmental:						
Federal Operating - Major	421001	(11,841,501)	(15,472,254)	(14,000,611)	(1,471,643)	(9.51)
Federal Operating-Non Major	421002	461,481	(140,637)	(272,261)	131,624	93.59
Federal Capital Major	421003	(10,405,995)	(16,804,391)	(27,003,968)	10,199,577	60.70
State Operating	422001	(1,087,664)	(970,315)	(733,551)	(236,764)	(24.40)
State Capital	422002	(1,338,817)	(3,574,000)	(2,333,000)	(1,241,000)	(34.72)
Road Use Tax	422102	(10,186,327)	(10,137,000)	(10,241,300)	104,300	1.03

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Local Govt Grants	423000	(150,606)	(297,720)	(1,026,602)	728,882	244.82
Community Credits	423001	(86,574)	(44,820)	(45,820)	1,000	2.23
Intergovernmental		(34,636,004)	(47,441,137)	(55,657,113)	8,215,976	17.32
Charges for Services:						
Court Cost, Fees, & Charges	431001	(84)	-	-	-	0.00
Recording Fees	431002	(7,550)	(4,250)	(5,550)	1,300	30.59
Laboratory Fees	431003	(52,103)	(68,685)	(57,185)	(11,500)	(16.74)
Zoning & Subdivision Fees	431004	(247,841)	(269,320)	(247,500)	(21,820)	(8.10)
Sale of Maps / Publications	431005	(8,749)	(9,280)	(7,930)	(1,350)	(14.55)
Printing & Duplicating of Form	431006	(32,426)	(35,400)	(32,300)	(3,100)	(8.76)
Administrative Charges	431007	(135,540)	(251,050)	(363,225)	112,175	44.68
Developer Cost Sharing	431009	(2)	-	-	-	0.00
Other Charges for Services	431010	(225,762)	(214,300)	(316,006)	101,706	47.46
Special Police Services	431101	(345,630)	(294,200)	(311,324)	17,124	5.82
Special Fire Services	431102	-	(3,000)	(25,000)	22,000	733.33
Protective Inspection Fees	431103	(275,209)	(230,500)	(287,901)	57,401	24.90
Burglar Alarm Line Charges	431104	(50,216)	(52,758)	(83,758)	31,000	58.76
Library User Fees - Not Fines	431201	(3,079)	(2,600)	(3,000)	400	15.38
Concession Sales	431302	(1,006,607)	(1,062,275)	(1,246,468)	184,193	17.34
Activity Fees	431303	(915,832)	(471,432)	(864,205)	392,773	83.31
Entry Fees	431304	(1,558)	(1,500)	(1,500)	-	0.00
Admission Fees	431305	(402,988)	(448,961)	(492,823)	43,862	9.77
League Fees	431306	(213,424)	(47,842)	(210,520)	162,678	340.03
Tournament Fees	431307	(82,403)	(92,330)	(115,040)	22,710	24.60
School Fees	431308	(6,625)	(5,800)	(6,700)	900	15.52
Special Fees	431309	(51,336)	(46,035)	(51,125)	5,090	11.06
Swimming Pool Fees	431310	(440,784)	(419,781)	(435,800)	16,019	3.82
Golf Fees	431311	(1,521,459)	(1,745,000)	(1,682,000)	(63,000)	(3.61)
Gift Certificate Sales	431312	31,815	-	-	-	0.00
Will Call Fees	431313	(311,934)	(322,520)	(327,074)	4,554	1.41
Advertising Income	431314	(218,412)	(241,805)	(236,305)	(5,500)	(2.27)
Animal Control & Shelter Fees	431401	(58,132)	(67,303)	(67,303)	-	0.00
Other Health	431402	(20,944)	(18,080)	(18,080)	-	0.00
Street Oiling	431501	(4,255)	(5,000)	(5,000)	-	0.00
Snow Removal	431502	(435)	(2,000)	(2,000)	-	0.00

City of Cedar Rapids
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	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Weed Cleaning/Removal Charges	431503	(46,916)	(35,000)	(35,000)	-	0.00
Other Street Services	431504	(61,150)	(22,712)	(22,712)	-	0.00
Inspection Fees	431601	(7,519)	(6,000)	(6,000)	-	0.00
Registration Fees	431602	(22,923)	(4,000)	(16,000)	12,000	300.00
Waste Water - Service Charge	431700	-	-	(1,157,450)	1,157,450	100.00
Waste Water - Volumetric	431701	(8,465,873)	(8,845,100)	(8,389,180)	(455,920)	(5.15)
Special Waste Water Revenue	431702	(15,198,333)	(14,910,440)	(16,832,400)	1,921,960	12.89
Contractual-Waste Wtr Trmnt	431703	(1,726,531)	(1,469,620)	(1,500,000)	30,380	2.07
Hauler - Septic Waste	431705	(90,472)	(92,000)	(95,000)	3,000	3.26
Waste Sludge	431706	(155,161)	(180,000)	(187,500)	7,500	4.17
Outside Ser Area Indstry Waste	431707	(4,302)	-	(25,000)	25,000	100.00
Sanitary Sewer Fee	431708	(0)	-	-	-	0.00
Water Revenue - Service Charge	431800	-	-	(2,798,000)	2,798,000	100.00
Water Revenue - Volumetric	431801	(19,732,185)	(20,000,000)	(18,389,000)	(1,611,000)	(8.06)
Sundry Billing Receipts	431802	(43,803)	(50,000)	(50,000)	-	0.00
Turning Water Off & On	431803	(189,767)	(160,000)	(240,000)	80,000	50.00
Water Main Extensions	431804	(90,117)	(110,000)	(130,000)	20,000	18.18
Hydroelectric Utility Sales	431805	(410,733)	(480,000)	(480,000)	-	0.00
Daily Parking	431901	(897,939)	(1,048,300)	(1,072,900)	24,600	2.35
Monthly Parking	431902	(1,595,562)	(1,776,304)	(1,781,784)	5,480	0.31
Event Parking	431903	(87,871)	(132,000)	(102,000)	(30,000)	(22.73)
Solid Waste Collection Fees	432001	(5,433,870)	(4,950,232)	(4,948,802)	(1,430)	(0.03)
Sale of Recycleable	432002	(6,511)	(2,000)	(2,000)	-	0.00
Recycling & Reduction Fees	432003	(1,295,094)	(1,771,953)	(1,771,953)	-	0.00
Common Use Janitorial, Mtc,	432202	(204,760)	(184,350)	(216,000)	31,650	17.17
Common Use Electric	432203	(70,746)	(105,000)	(76,750)	(28,250)	(26.90)
Terminal Service	432204	(15,944)	(12,000)	(12,000)	-	0.00
Customer Facility Charge	432205	(393,362)	(400,000)	(400,000)	-	0.00
Passenger Facility Charge	432206	(2,042,926)	(1,900,000)	(2,063,900)	163,900	8.63
Special Police Services - TSA	432207	(42,856)	(44,080)	(43,172)	(908)	(2.06)
Fuel Flowage Fee	432208	(59,733)	(66,160)	(60,000)	(6,160)	(9.31)
Passenger Fares-Full Adult	432301	(335,690)	(287,000)	(330,000)	43,000	14.98
Passenger Fares - Sr Citizen	432302	(166,793)	(165,000)	(165,000)	-	0.00
Passenger Fares - Student	432303	(118,284)	(113,000)	(120,000)	7,000	6.19
Charter Services Revenues	432306	(35,764)	(55,000)	-	(55,000)	(100.00)
Auxiliary Revenue - Other	432307	(45,702)	(26,000)	(50,000)	24,000	92.31

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Park & Ride	432308	(35,703)	(39,000)	(40,000)	1,000	2.56
Storm Sewer Transportaion Fee	432401	(1,518,611)	(1,647,696)	(1,667,180)	19,484	1.18
Sanitary/Storm Sewer Main Ext	432402	(174,141)	-	-	-	0.00
Charges for Services		<u>(67,433,152)</u>	<u>(67,522,954)</u>	<u>(72,779,305)</u>	<u>5,256,351</u>	<u>7.78</u>
Fines & Forfeits:						
Court	441000	(529,358)	(655,500)	(577,500)	(78,000)	(11.90)
Library	441001	(154,684)	(169,000)	(155,000)	(14,000)	(8.28)
Other Fines & Forfeits	441002	(60,404)	(20,000)	(6,500)	(13,500)	(67.50)
Fines & Forfeits		<u>(744,446)</u>	<u>(844,500)</u>	<u>(739,000)</u>	<u>(105,500)</u>	<u>(12.49)</u>
Use of Money & Property:						
Interest/Div - Nonproprietary	451000	(4,216,778)	(1,740,848)	(1,803,308)	62,460	3.59
Penalties	451001	(78,757)	(73,000)	(72,000)	(1,000)	(1.37)
Use of Money & Property		<u>(4,295,534)</u>	<u>(1,813,848)</u>	<u>(1,875,308)</u>	<u>61,460</u>	<u>3.39</u>
Rents & Royalties:						
Land Rental	461000	(657,657)	(414,861)	(462,378)	47,517	11.45
Building Rental	461001	(4,139,026)	(4,969,285)	(4,603,946)	(365,339)	(7.35)
Other Rental	461002	(1,613,183)	(956,941)	(1,299,813)	342,872	35.83
Lease of Right Way	461004	(25,830)	(20,000)	(20,000)	-	0.00
Air Rights	461005	(329,975)	(139,208)	(139,210)	2	0.00
Vacating Streets & Alleys	461006	(7,168)	-	-	-	0.00
Landing Fees	461007	(1,590,301)	(1,767,200)	(1,857,640)	90,440	5.12
Hangar Rent	461008	(207,395)	(210,000)	(195,000)	(15,000)	(7.14)
FBO Rent	461009	(286,371)	(335,010)	(306,750)	(28,260)	(8.44)
Parking Fees	461010	(3,609,307)	(3,068,600)	(3,339,900)	271,300	8.84
Concession Fees - Restaurant	461011	(283,403)	(250,000)	(285,000)	35,000	14.00
Concession Fees - Car Rental	461012	(1,069,550)	(1,015,800)	(1,065,000)	49,200	4.84
Concession Fee - Telephone	461013	(1,149)	(900)	(300)	(600)	(66.67)
Concession Fees - Advertising	461014	(62,893)	(60,000)	(60,000)	-	0.00
Concession Fees - Misc	461015	(47,112)	(47,240)	(47,240)	-	0.00
Airport Future Development Res	461016	(40,400)	(40,400)	(40,400)	-	0.00
Noise Compatibility Res	461017	(29,500)	(29,500)	(29,500)	-	0.00
Apron Use Fee	461018	(119,673)	(103,250)	(108,400)	5,150	4.99
Rents & Royalties		<u>(14,119,891)</u>	<u>(13,428,195)</u>	<u>(13,860,477)</u>	<u>432,282</u>	<u>3.22</u>

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Misc. Revenue:					
Sales Tax Refunds 471000	(141,743)	-	-	-	0.00
Postage / Handling 471001	(7,149)	(5,050)	(3,500)	(1,550)	(30.69)
Contributions & Donations 471002	(4,607,914)	(5,173,269)	(4,630,626)	(542,643)	(10.49)
Sale of Inventory 471003	(223,325)	(241,040)	(315,700)	74,660	30.97
Damage Recoveries 471004	(219,715)	(35,700)	(29,900)	(5,800)	(16.25)
Other Miscellaneous Revenue 471005	(4,078,568)	(3,517,774)	(3,617,572)	99,798	2.84
Inter Departmental Charges 471006	(18,388,641)	(21,549,424)	(22,503,211)	953,787	4.43
Cash Over (Under) 471007	(1,061)	-	-	-	0.00
Special Assessment Charges 471008	(619,430)	(705,580)	(1,820,420)	1,114,840	158.00
Misc. Revenue	<u>(28,287,546)</u>	<u>(31,227,837)</u>	<u>(32,920,929)</u>	<u>1,693,092</u>	<u>5.42</u>
Other Fin Sources:					
Interest / Div - Proprietary 481000	(5,165,901)	(2,643,900)	(3,953,750)	1,309,850	49.54
Settlement Reimbursement 481002	(4,046)	(596,533)	(848,980)	252,447	42.32
Capital Contributions 481003	(1,133,305)	(176,000)	(176,000)	-	0.00
Other Fin Sources	<u>(6,303,252)</u>	<u>(3,416,433)</u>	<u>(4,978,730)</u>	<u>1,562,297</u>	<u>45.73</u>
Proceeds from Fixed Assets:					
Sale of Fixed Assets 482001	(430,575)	(68,500)	(115,000)	46,500	67.88
Gain (Loss) on Sale of Fix Ast 482002	(13,401)	-	-	-	0.00
Proceeds from Fixed Assets	<u>(443,976)</u>	<u>(68,500)</u>	<u>(115,000)</u>	<u>46,500</u>	<u>67.88</u>
Operating Transfers:					
Operating Transfer In - Inter 483001	(44,011,558)	(41,177,192)	(42,367,466)	1,190,274	2.89
Operating Transfer In - Intra 483002	(72,210,488)	(32,333,614)	(39,964,522)	7,630,907	23.60
Operating Transfers	<u>(116,222,046)</u>	<u>(73,510,806)</u>	<u>(82,331,988)</u>	<u>8,821,181</u>	<u>12.00</u>
Proceeds of LT Liabilities:					
GO Bond Proceeds 485001	(29,265,000)	(20,815,000)	(22,544,725)	1,729,725	8.31
Revenue Bond Proceeds 485003	-	-	(2,300,000)	2,300,000	100.00
Other Bond Proceeds 485004	-	-	(10,000,000)	10,000,000	100.00
TIF GO Bond Proceeds 485008	-	-	(4,445,956)	4,445,956	100.00
Proceeds of LT Liabilities	<u>(29,265,000)</u>	<u>(20,815,000)</u>	<u>(39,290,681)</u>	<u>18,475,681</u>	<u>88.76</u>

City of Cedar Rapids
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 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Total Revenue		<u>(383,204,231)</u>	<u>(345,007,097)</u>	<u>(392,339,829)</u>	<u>47,332,732</u>	<u>13.72</u>
Expenditures:						
Personal Services:						
Regular Employees	511100	60,758,900	64,804,967	65,652,500	847,533	1.31
Temporary/Seasonal Employees	511200	2,251,320	2,194,152	2,290,491	96,339	4.39
Overtime	511300	1,497,265	1,496,779	1,449,240	(47,539)	(3.18)
Other / Special Pays	511400	2,268,251	2,237,503	2,336,182	98,679	4.41
Leave Accrual	511500	(7,706)	-	25,000	25,000	100.00
Group Insurance	512100	12,322,607	15,419,032	15,686,769	267,737	1.74
Social Security Contributions	512200	4,068,085	4,348,437	4,389,112	40,675	0.94
Retirement Contribution	512300	8,060,088	8,231,853	8,348,047	116,194	1.41
Unemployment Compensation	512400	192,787	125,000	125,276	276	0.22
Workers' Compensation	512500	1,934,120	2,658,296	2,387,451	(270,845)	(10.19)
Other Employee Benefits	512600	(168,983)	79,936	81,246	1,310	1.64
		<u>93,176,734</u>	<u>101,595,955</u>	<u>102,771,314</u>	<u>1,175,359</u>	<u>1.16</u>
Personal Services						
Purchased Services:						
Advertising / Marketing	521100	787,528	540,027	826,692	286,665	53.08
Architectural Services	521101	24,639	-	-	-	0.00
Auditing / Accounting	521102	141,227	182,271	179,627	(2,644)	(1.45)
Catering	521103	17,679	4,350	4,330	(20)	(0.46)
Consulting Engineering Serv	521104	372,198	2,438,952	3,011,939	572,987	23.49
Contract Labor	521105	879,169	1,754,240	1,506,550	(247,690)	(14.12)
Health Services	521106	13,780,623	17,232,373	17,373,550	141,177	0.82
Legal Services	521107	84,642	43,969	54,905	10,936	24.87
Other Prof/Tech Services	521108	6,401,707	6,581,852	8,632,412	2,050,560	31.15
Banking / Financial Services	521109	200,519	213,650	240,980	27,330	12.79
Security Services	521110	292,216	149,047	157,972	8,925	5.99
Management Services	521111	1,046,157	1,030,050	1,202,325	172,275	16.72
Collection Services	521112	13,511	-	-	-	0.00
Computer Hardware Maintenance	522100	210,925	237,734	158,326	(79,408)	(33.40)
Computer Software Maintenance	522101	665,936	793,963	944,385	150,422	18.95
Computer Services	522102	158,702	59,009	108,007	48,998	83.03

City of Cedar Rapids
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		FY 2006	Adopted	Adopted	Change	Percentage
	Account	Actual	FY 2007	FY 2008	Increase	Change
			Budget	Budget	(Decrease)	Increase
						(Decrease)
Radio Maintenance	522103	582,740	421,059	529,140	108,081	25.67
Rpr & Mtnc Srv - Bldg & Grds	522104	1,101,938	864,368	1,023,891	159,523	18.46
Repair & Maint Services - FF&E	522105	569,931	527,314	591,612	64,298	12.19
Repair & Maint Serv-Veh&R Stk	522106	404,361	411,801	472,634	60,833	14.77
Electricity	523100	7,262,607	7,573,836	7,899,895	326,059	4.31
Fiber Optic Network	523101	3,527	-	-	-	0.00
Landfill Fees	523102	906,166	1,160,610	992,260	(168,350)	(14.51)
Natural Gas	523103	1,290,460	1,137,933	1,055,290	(82,643)	(7.26)
Refuse Collection/Fees	523104	41,197	37,055	45,950	8,895	24.00
Sewer Services	523105	38,505	48,800	40,750	(8,050)	(16.50)
Steam	523106	53,520	74,360	72,860	(1,500)	(2.02)
Telephone	523107	634,502	626,147	669,877	43,730	6.98
Water	523108	287,979	267,447	305,500	38,053	14.23
Wheeling Charge	523109	40,013	45,000	45,000	-	0.00
Rental of Land & Bldgs	524100	1,392,163	1,413,712	1,560,917	147,205	10.41
Rental of Equip & Vehicles	524101	299,174	225,806	361,119	135,313	59.92
Appraisal / Record / Abstract	525100	16,396	2,303	3,650	1,347	58.49
Feeding/Boarding Prisoners	525101	-	36,000	36,000	-	0.00
Printing, Binding, & Duplicate	525102	296,450	273,116	256,235	(16,881)	(6.18)
Witness/Jury/Deposition	525103	-	415	415	-	0.00
Liability Insurance	525104	1,063,763	765,591	886,407	120,816	15.78
Other Insurance	525105	15,026	317,141	366,209	49,068	15.47
Other Purchased Services	525106	356,987	5,000	4,700	(300)	(6.00)
Property Insurance	525107	620,559	719,139	735,178	16,039	2.23
Vehicle Insurance	525108	309,061	462,188	791,486	329,298	71.25
Purchased Services		42,664,404	48,677,627	53,148,975	4,471,347	9.19
Supplies & Materials:						
Ammunition, Targets, & Firearm	531100	39,516	58,592	60,592	2,000	3.41
Animal Supplies	531101	15,214	15,650	21,700	6,050	38.66
Awards & Recognition	531102	24,428	23,863	25,338	1,475	6.18
Books,Periodicals,&Subscrip	531103	655,264	746,007	746,313	306	0.04
Chemical Supplies	531104	4,136,592	3,895,306	4,610,036	714,730	18.35
Cleaning/Janitorial Supplies	531105	130,036	136,049	171,302	35,253	25.91
Computer Supplies	531106	244,597	171,743	257,779	86,036	50.10
Concession Supplies	531107	264,883	234,836	326,650	91,814	39.10

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Engineering Supplies	531108	7,133	13,850	11,950	(1,900)	(13.72)
Equip/Furniture/Fixtures	531109	1,422,819	1,566,075	1,541,952	(24,123)	(1.54)
Photography Supplies	531110	16,438	28,954	22,796	(6,158)	(21.27)
Lab Supplies	531111	81,407	82,900	137,900	55,000	66.34
Landscaping Materials	531112	177,361	133,270	121,908	(11,362)	(8.53)
Cost of Goods Sold	531113	140,327	155,740	211,658	55,918	35.90
Miscellaneous Supplies	531114	77,854	98,466	79,232	(19,234)	(19.53)
Musical Instruments	531115	5,332	350	350	-	0.00
Office Supplies	531116	268,783	258,598	275,671	17,074	6.60
Paint Supplies	531117	108,814	83,236	106,222	22,986	27.62
Program Supplies	531118	147,942	150,843	174,658	23,815	15.79
Shop Supplies	531119	247,527	233,681	227,461	(6,220)	(2.66)
Sign & Signal Supplies	531120	107,426	137,116	80,616	(56,500)	(41.21)
Street/Sewer Mat & Supplies	531121	683,177	836,150	876,150	40,000	4.78
Meters	531122	312,990	403,400	369,500	(33,900)	(8.40)
Uniforms	531123	239,853	409,709	365,627	(44,082)	(10.76)
Safety Supplies	531124	118,672	49,646	69,725	20,079	40.44
Diesel Fuel	532100	1,543,096	975,015	1,564,296	589,281	60.44
Gasoline	532101	678,109	590,219	832,678	242,459	41.08
Kerosene	532102	60	120	6,000	5,880	4,900.00
LP Gas	532103	20,923	20,633	17,088	(3,545)	(17.18)
Oil	532104	69,641	68,006	80,631	12,625	18.56
Other Fuel	532105	121,781	92,100	28,100	(64,000)	(69.49)
Other Lubricants	532106	23,312	28,481	31,881	3,400	11.94
Repairs & Maint - Bldg&Grds	533100	692,367	576,862	653,269	76,407	13.25
Repairs & Mainten - F,F&E	533101	1,456,389	1,312,187	1,308,212	(3,975)	(0.30)
Repairs & Maint - Veh&Roll Stk	533102	1,197,951	1,180,313	932,932	(247,381)	(20.96)
Tires & Tubes	533103	195,042	185,777	194,977	9,200	4.95
Runway Maintenance	533104	36,783	25,000	30,000	5,000	20.00
Jetway Maintenance	533105	9,112	25,000	25,000	-	0.00
Supplies & Materials		15,718,953	15,003,742	16,598,150	1,594,408	10.63
Other:						
HAP, Occupied Units	541100	4,280,494	4,980,841	4,980,841	-	0.00
HAP, Ten Dmge&Unpd Rent	541101	(20,468)	-	-	-	0.00
Moving Costs	541104	-	2,000	2,000	-	0.00

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Grants	541105	1,593,586	1,031,798	2,400,530	1,368,732	132.66
Contribution-Other Agency	541106	4,544,954	4,334,605	5,113,179	778,574	17.96
Utility Reimbursement	541108	416	1,000	1,000	-	0.00
Animals	542100	600	1,300	1,300	-	0.00
Closure/PostClosure Ldfl Exp	542101	1,799	-	-	-	0.00
Cost of Conferences / Training	542102	474,955	394,811	419,171	24,360	6.17
Dues & Memberships	542103	189,355	219,675	239,181	19,506	8.88
Entertainment Expense	542104	1,528	500	-	(500)	(100.00)
Settlement - Judgement	542105	400,949	1,183,900	1,403,000	219,100	18.51
Licensing Fees	542106	14,711	2,252	3,322	1,070	47.51
Miscellaneous Costs	542107	478,296	789,522	811,287	21,765	2.76
Postage & Freight	542108	331,183	370,332	370,900	568	0.15
Property Tax	542109	7,410	15,484	63,772	48,288	311.86
Recording/Filing Fees/Permits	542110	26,200	14,201	23,550	9,349	65.83
Travel	542111	22,335	52,871	44,058	(8,813)	(16.67)
Right of Way / Easement Acq	542112	(2,700)	-	-	-	0.00
Other		12,345,602	13,395,092	15,877,091	2,481,999	18.53
Non Personal Services		70,728,959	77,076,462	85,624,216	8,547,754	11.09
Capital Outlay:						
Land	551000	4,324,151	-	-	-	0.00
Buildings	552000	1,264,054	10,770,274	14,421,410	3,651,136	33.90
Improvements Other than Bldgs	553000	37,879,027	62,421,959	88,792,491	26,370,532	42.25
Machinery & Equipment	554000	6,148,139	11,326,266	7,250,287	(4,075,979)	(35.99)
Controlled assets	556000	-	-	266,215	266,215	100.00
Capital Outlay		49,615,371	84,518,499	110,730,403	26,211,904	31.01
Debt Service:						
Bond Principal	561000	34,360,000	21,826,833	21,687,123	(139,710)	(0.64)
Interest - Bonds	561002	12,411,799	11,933,299	13,127,430	1,194,131	10.01
Discount on Bonds	561004	213,495	-	-	-	0.00
Issuance Costs	561006	72,062	-	-	-	0.00
Debt Service		47,057,356	33,760,132	34,814,553	1,054,421	3.12
Operating Transfers:						

City of Cedar Rapids
 Summary: Adopted Budget
 Fund - CITY OF CEDAR RAPIDS
 June 30, 2008

	<u>Account</u>	<u>FY 2006 Actual</u>	<u>Adopted FY 2007 Budget</u>	<u>Adopted FY 2008 Budget</u>	<u>Change Increase (Decrease)</u>	<u>Percentage Change Increase (Decrease)</u>
Operating Transfer Out-Inter	571100	44,011,558	41,177,192	42,367,466	1,190,274	2.89
Op Transfer Out-Intra	571200	72,210,488	32,333,614	39,964,522	7,630,907	23.60
Operating Transfers		<u>116,222,046</u>	<u>73,510,806</u>	<u>82,331,988</u>	<u>8,821,181</u>	<u>12.00</u>
Total Expenditures		<u>376,800,466</u>	<u>370,461,854</u>	<u>416,272,473</u>	<u>45,810,619</u>	<u>12.37</u>
Net Revenue over (Expenditures)		<u>6,403,764</u>	<u>(25,454,757)</u>	<u>(23,932,644)</u>	<u>1,522,113</u>	

CR/LC Solid Waste Agency
 Summary: Adopted Budget
 Bluestem - BLUESTEM
 June 30, 2008

		FY 2006	Adopted	Adopted	Change	Percentage
<u>Account</u>		<u>Actual</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Increase</u>	<u>Change</u>
			<u>Budget</u>	<u>Budget</u>	<u>(Decrease)</u>	<u>Increase</u>
						<u>(Decrease)</u>
Revenues:						
Taxes:						
	Taxes	-	-	-	-	0.00
Licenses & Permits:						
	Licenses & Permits	-	-	-	-	0.00
Intergovernmental:						
	State Operating 422001	(153,308)	(67,000)	(30,000)	(37,000)	(55.22)
	Intergovernmental	(153,308)	(67,000)	(30,000)	(37,000)	(55.22)
Charges for Services:						
	Waste Sludge 431706	(184,833)	(30,000)	(150,000)	120,000	400.00
	Landfill Fees 432101	(4,918,304)	(4,990,200)	(5,296,364)	306,164	6.14
	Landfill - Methane Gas Rebate 432103	(115,700)	(216,000)	(180,000)	(36,000)	(16.67)
	Charges for Services	(5,218,836)	(5,236,200)	(5,626,364)	390,164	7.45
Fines & Forfeits:						
	Fines & Forfeits	-	-	-	-	0.00
Use of Money & Property:						
	Penalties 451001	(52,581)	(49,000)	(51,500)	2,500	5.10
	Net Appreciation/Dep of FMV 451003	(69,844)	-	-	-	0.00
	Use of Money & Property	(122,425)	(49,000)	(51,500)	2,500	5.10
Rents & Royalties:						
	Land Rental 461000	(3,151)	-	-	-	0.00
	Rents & Royalties	(3,151)	-	-	-	0.00
Misc. Revenue:						
	Sale of Inventory 471003	(1,108,805)	(1,026,900)	(857,700)	(169,200)	(16.48)
	Other Miscellaneous Revenue 471005	(387,135)	(331,500)	(338,600)	7,100	2.14
	Special Assessment Charges 471008	(33,284)	(33,000)	(16,200)	(16,800)	(50.91)

CR/LC Solid Waste Agency
 Summary: Adopted Budget
 Bluestem - BLUESTEM
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Misc. Revenue		<u>(1,529,224)</u>	<u>(1,391,400)</u>	<u>(1,212,500)</u>	<u>(178,900)</u>	<u>(12.86)</u>
Other Fin Sources:						
	Interest / Div - Proprietary 481000	<u>(1,005,177)</u>	<u>(725,000)</u>	<u>(1,091,800)</u>	<u>366,800</u>	<u>50.59</u>
	Other Fin Sources	<u>(1,005,177)</u>	<u>(725,000)</u>	<u>(1,091,800)</u>	<u>366,800</u>	<u>50.59</u>
Proceeds from Fixed Assets:						
	Gain (Loss) on Sale of Fix Ast 482002	<u>27,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
	Proceeds from Fixed Assets	<u>27,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
Operating Transfers:						
	Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
Proceeds of LT Liabilities:						
	Proceeds of LT Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00</u>
Total Revenue		<u>(8,005,073)</u>	<u>(7,468,600)</u>	<u>(8,012,164)</u>	<u>543,564</u>	<u>7.28</u>
Expenditures:						
Personal Services:						
	Regular Employees 511100	1,331,923	1,449,204	1,377,564	(71,640)	(4.94)
	Overtime 511300	48,084	61,700	50,000	(11,700)	(18.96)
	Other / Special Pays 511400	13,974	19,900	19,900	-	0.00
	Group Insurance 512100	310,771	413,611	543,011	129,400	31.29
	Social Security Contributions 512200	105,256	117,106	110,731	(6,375)	(5.44)
	Retirement Contribution 512300	80,052	88,021	87,572	(449)	(0.51)
	Workers' Compensation 512500	51,140	62,142	65,858	3,716	5.98
	Other Employee Benefits 512600	16,057	18,880	17,335	(1,545)	(8.18)
	Personal Services	<u>1,957,258</u>	<u>2,230,564</u>	<u>2,271,971</u>	<u>41,407</u>	<u>1.86</u>
Purchased Services:						
	Advertising / Marketing 521100	59,482	73,000	74,000	1,000	1.37
	Auditing / Accounting 521102	13,003	15,000	14,500	(500)	(3.33)

CR/LC Solid Waste Agency
 Summary: Adopted Budget
 Bluestem - BLUESTEM
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Consulting Engineering Serv	521104	414,036	220,000	52,000	(168,000)	(76.36)
Contract Labor	521105	69,380	104,000	94,000	(10,000)	(9.62)
Legal Services	521107	16,741	60,000	48,000	(12,000)	(20.00)
Other Prof/Tech Services	521108	1,153,989	1,874,000	933,300	(940,700)	(50.20)
Banking / Financial Services	521109	2,418	5,000	10,000	5,000	100.00
Repair & Maint Services - FF&E	522105	11,714	24,500	24,800	300	1.22
Electricity	523100	39,128	39,000	43,000	4,000	10.26
Natural Gas	523103	20,349	21,000	20,000	(1,000)	(4.76)
Telephone	523107	12,353	25,500	19,600	(5,900)	(23.14)
Water	523108	2,340	4,200	2,800	(1,400)	(33.33)
Rental of Land & Bldgs	524100	34,380	20,100	-	(20,100)	(100.00)
Rental of Equip & Vehicles	524101	731	1,400	1,000	(400)	(28.57)
Printing, Binding, & Duplicate	525102	80	6,000	2,000	(4,000)	(66.67)
Liability Insurance	525104	22,478	23,800	25,100	1,300	5.46
Property Insurance	525107	31,293	33,400	34,100	700	2.10
Vehicle Insurance	525108	10,841	11,400	12,000	600	5.26
Purchased Services		1,914,736	2,561,300	1,410,200	(1,151,100)	(44.94)
Supplies & Materials:						
Books,Periodicals,&Subscrip	531103	501	1,000	1,000	-	0.00
Equip/Furniture/Fixtures	531109	24,505	16,000	15,000	(1,000)	(6.25)
Landscaping Materials	531112	74,977	330,000	-	(330,000)	(100.00)
Miscellaneous Supplies	531114	13,771	17,000	17,000	-	0.00
Office Supplies	531116	9,195	12,300	10,200	(2,100)	(17.07)
Program Supplies	531118	100,974	58,900	-	(58,900)	(100.00)
Shop Supplies	531119	13,658	15,500	22,000	6,500	41.94
Uniforms	531123	9,538	16,100	16,500	400	2.48
Diesel Fuel	532100	305,561	305,000	337,400	32,400	10.62
Gasoline	532101	10,448	11,600	20,300	8,700	75.00
LP Gas	532103	21,002	28,300	28,700	400	1.41
Oil	532104	15,697	18,000	16,000	(2,000)	(11.11)
Other Lubricants	532106	343	4,000	4,500	500	12.50
Repairs & Maint - Bldg&Grds	533100	240,082	301,200	156,800	(144,400)	(47.94)
Repairs & Mainten - F,F&E	533101	28,125	36,000	3,500	(32,500)	(90.28)
Repairs & Maint - Veh&Roll Stk	533102	277,931	371,000	249,000	(122,000)	(32.88)

CR/LC Solid Waste Agency
 Summary: Adopted Budget
 Bluestem - BLUESTEM
 June 30, 2008

	Account	FY 2006 Actual	Adopted FY 2007 Budget	Adopted FY 2008 Budget	Change Increase (Decrease)	Percentage Change Increase (Decrease)
Tires & Tubes	533103	22,579	51,500	33,500	(18,000)	(34.95)
Supplies & Materials		1,168,888	1,593,400	931,400	(662,000)	(41.55)
Other:						
Closure/PostClosure Ldfill Exp	542101	571,029	997,000	1,325,100	328,100	32.91
Cost of Conferences / Training	542102	6,701	11,000	7,000	(4,000)	(36.36)
Dues & Memberships	542103	3,996	3,000	5,000	2,000	66.67
Miscellaneous Costs	542107	86,351	122,500	102,500	(20,000)	(16.33)
Postage & Freight	542108	3,522	10,000	6,500	(3,500)	(35.00)
Property Tax	542109	860	1,000	1,000	-	0.00
Travel	542111	15,586	31,000	18,000	(13,000)	(41.94)
Other		688,045	1,175,500	1,465,100	289,600	24.64
Non Personal Services		3,771,669	5,330,200	3,806,700	(1,523,500)	(28.58)
Capital Outlay:						
Buildings	552000	-	-	750,000	750,000	100.00
Improvements Other than Bldgs	553000	-	300,000	9,500,000	9,200,000	3,066.67
Machinery & Equipment	554000	-	347,000	544,700	197,700	56.97
Depreciation Expense	555000	1,190,969	1,091,800	907,000	(184,800)	(16.93)
Capital Outlay		1,190,969	1,738,800	11,701,700	9,962,900	572.98
Debt Service:						
Debt Service		-	-	-	-	0.00
Operating Transfers:						
Operating Transfers		-	-	-	-	0.00
Total Expenditures		6,919,896	9,299,564	17,780,371	8,480,807	91.20
Net Revenue over (Expenditures)		1,085,176	(1,830,964)	(9,768,207)	(7,937,243)	