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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 2008.

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.