

Table of Contents

Table of Contents	1
Line Item Budget	5
Line Item Budget Reports	6
Line Item Budget Detail Reports	7

Capital Project Funds

Animal Control Improvements - 317	9
Aquatics Improvements - 324	12
Aviation Improvements - 320	15
Bridge Construction - 305	18
Building Demolitions - 355	21
Downtown Improvements - 321	24
Fire Improvements - 308	27
FMIS Improvements - 351	30
Forestry Improvements - 309	33
GIS Improvements - 323	36
Information Technology Improvements - 354	39
Miscellaneous Improvements - 353	42
Park Improvements - 307	45
Police Improvements - 310	48
Public Library Improvements - 316	51
Recreation Improvements - 311	54
Riverfront Improvements - 312	57
Riverwall Construction - 322	60
Storm Sewer Construction - 304	63
Street Construction - 301	66
Traffic Construction - 306	70

Trail Improvements - 325	73
Urban Renewal - 326	76
Ushers Ferry Improvements - 313	79
Veterans Memorial Building Improvements - 315	82
Veterans Stadium Improvements - 314	85

Debt Service Fund

Bridge Bonds - 401	89
GO Bonds 1991 - 412	92
GO Bonds 1993 - 414	95
GO Bonds 1993B - 416	98
GO Bonds 1994 - 417	101
GO Bonds 1995 Spring Issue - 418	104
GO Bonds 1996 Spring Issue - 419	107
GO Bonds 1997 Spring Issue - 420	110
GO Bonds 1998 Spring Issue - 421	113
GO Bonds 1998A (Refund 92B) - 422	116
GO Bonds 1998B (Refund 94) - 423	119
GO Bonds 1999 B Bond Issue - 424	122
GO Bonds 1999 A Bond Issue - 425	125
GO Bonds 2000 Issue - 430	128
GO Bonds 2001 Issue B - 431	131
Stadium Debt Reserve 2001A Debt Issue - 432	134
GO Bonds 2002 Issue - 433	137
GO Bonds 2003A Issue - 434	140
GO Bonds 2003B Issue - 435	143
GO Bonds 2004 Issue - 436	146

Table of Contents

(continued)

GO Bonds 2005 Issue - 437	149
GO Bonds 2006 Issue - 438	152
GO Bonds 2008 Spring Issue - 439	155
GO Bonds 2007A Issue - 440	158
GO Bonds 2009 Issue - 441	161

Enterprise Funds

Airport Operations - 511	165
Airport Debt - 512	171
Airport Depreciation Reserve - 513	174
Airport Construction - 515	177
Five Seasons Transportation Operations - 661	180
Five Seasons Transportation Construction - 665	185
Golf Operations - 691	188
Golf Debt - 692	193
Golf Depreciation Reserve - 693	196
Golf Construction - 695	199
Ice Arena Operations - 551	202
Ice Arena Debt Service - 552	206
Ice Arena Depreciation Reserve - 553	209
Ice Arena Sodexho Reserve - 554	212
Ice Arena Construction - 555	215
Paramount Operations - 541	218
Paramount Debt - 542	222
Paramount Depreciation Reserve - 543	225
Paramount Construction - 545	228
Parking Operations - 631	231

Parking Debt - 632	236
Parking Revenue Fund - 634	239
Parking Construction - 635	242
Sanitary Sewer Operations - 651	245
Sanitary Sewer Debt - 652	250
Sanitary Sewer Construction - 655	253
Solid Waste & Recycling Operations - 641	256
Solid Waste & Recycling Depreciation Reserve - 643	260
Solid Waste & Recycling Landfill Reserve - 644	263
U.S. Cellular Center Operations - 531	266
U.S. Cellular Center Debt - 532	270
U.S. Cellular Center Depreciation Reserve - 533	273
U.S. Cellular Center Sodexho Reserve - 534	276
U.S. Cellular Center Construction - 535	279
Water Operations - 621	282
Water Debt - 622	287
Water Retirement Fund - 624	290
Water Construction - 625	293
WPC Operations - 611	296
WPC Debt - 612	301
WPC Construction - 615	304

General Fund

Agriculture Lands - 130	307
Attorney - 105000	310
Band - 110	313
Building Demolition - 138000	316

Table of Contents

(continued)

Capital Replacement – 19^^^^.....	319
City Clerk - 102000	322
City Manager - 112000	326
Civil Rights - 111000.....	329
Community Development - 115000.....	332
Contingent -18^^^^.....	336
Council & Mayor - 101000.....	339
Downtown – 196000.....	342
Finance – 103000.....	345
Fire – 131000	349
Human Resources - 107000.....	354
Information Technology - 109000.....	358
Investment Earnings - 176000	361
Library - 151	364
Memorial - 120	368
Parks & Recreation 164000	372
Police – 132000.....	377
Pooled Revenues - 186000.....	382
Public Works - 124000	385
Purchasing Services - 108000.....	390
School Crossing Guards - 139000	393
Street Lighting - 135000	396

Internal Service Funds

Liability & Property - 011.....	399
Workers Compensation - 012	402
Self Funded Health Insurance - 013.....	405

Self Funded Dental Insurance - 014.....	408
Risk Debt - 015	411
Joint Communications Operations - 061.....	414
Joint Communications Construction - 065	417
Fleet Maintenance Operations - 071	420
Fleet Maintenance Depreciation Reserve - 073	424
Facilities Maintenance Services Operations - 081	427
Facilities Maintenance Services Debt - 082.....	431
Facilities Maintenance Services Construction - 085.....	434

Special Revenue

Animal Control Special Revenue	437
Area Ambulance	440
Cedar Rapids Public Library.....	443
Civil Rights Special Revenue	447
Community Development.....	450
Fire Special Revenue	454
HOME.....	458
Hotel-Motel Tax.....	461
Leased Housing.....	464
Miscellaneous Other Special Revenue.....	468
Parks & Public Property.....	472
Police Special Revenue.....	475
Road Use Tax	478
Special Revenue – Ice Arena	481
SSMID	484
Tax Incremental Financing – TIF	488

Table of Contents

(continued)

Trust and Agency Funds

Fire 410 Pension - 210491
Fire 411 Pension - 211494
Police 410 Pension - 220.....497
Police 411 Pension - 221.....500
Payroll Funds - 240.....503

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 2009.

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. There was a reorganization within the general fund in FY 2008. Therefore, some departments only show FY 2009 budget as there is no comparison from prior years.