

# City of Minneapolis 2011 Budget

## Five-year Financial Direction 2012-2016 (Including detailed information on the City's General Fund)

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### Introduction

This plan reflects the City's ongoing commitment to long-term financial planning. The purpose of adopting a 2012-2016 financial direction is to provide guidance for departments on available resources in the City's General Fund.

The financial direction provides detailed projections for property tax supported services: the City's general fund, pensions, capital and contributions to the internal service funds. Of the \$434.8 million in the financial direction, \$392.3 million is in the City's general fund, which is the primary funding source for public safety, street paving, snow plowing and other general government services.

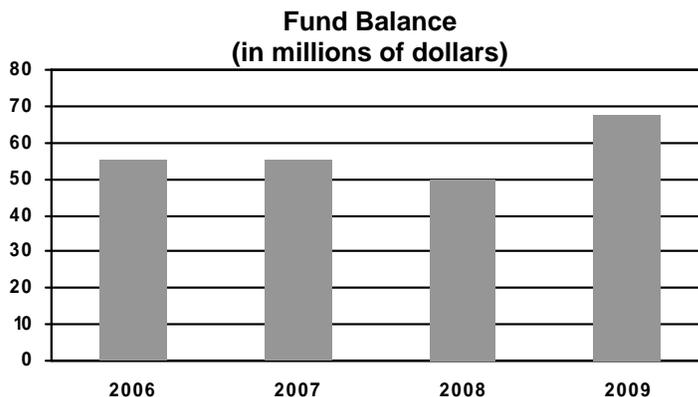
### General Fund

The general fund is the general operating fund of the City. Combined, the two largest revenues (state aids and property tax) have historically accounted for approximately 60-70% of total sources of funds for the general fund. The top four sources of revenue account for more than 80% of the general fund's annual financial resources.

### Historical Financial Performance

The results of the general fund's annual operations at the end of the year reflect the fund's "fund balance," or the amount of available, spendable resources contained within the fund. The balance provides the City a reserve to cushion adverse economic shocks and to meet a portion of the City's cash flow needs. The City's policy is to maintain a minimum fund balance of 15% of the following year's revenue, which is consistent with best practices for local governments. Further, the City's financial policies place a priority on debt buy-down or debt avoidance for the use of fund balance.

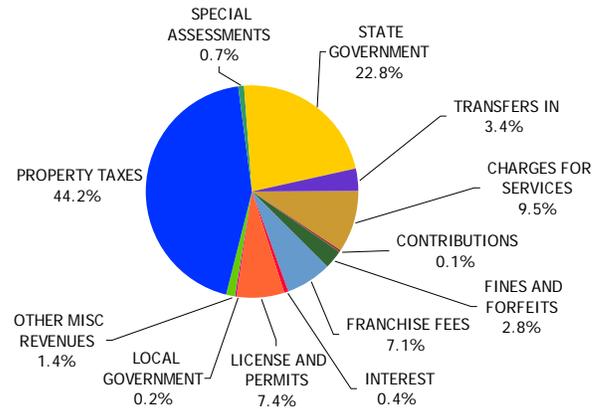
The general fund began 2009 with a fund balance of \$49.7 million. The 2009 year-end fund balance in the General Fund was \$67.3 million, which is above the stated fund balance requirement of 15% of the following years' revenue budget. Tax revenues increased by \$13.2 million or 7% due to the decertification of several Tax Increment Financing districts.



## 2011 General Fund Revenue Budget

The 2011 budget includes a total of \$392.3 million of revenues for services included in the financial direction, including \$21.2 million in transfers from other funds. Budgeted revenues are 5.6% higher than 2010 budget.

Budgeted Revenue by Source



Revenue Source	2009 Actual	2010 Revised Budget	2011 Council Adopted	% Chg from 2010 Revised	2010 Budget as % of Total	2011 Budget as % of Total
State Aids	84.4	67.3	89.5	33.1%	18.1%	22.8%
Property Tax	166.6	167.7	169.6	1.2%	45.1%	43.2%
Franchise Fees	28.1	29.1	27.8	-4.5%	7.8%	7.1%
Licenses and Permits	27.6	27.4	27.9	1.7%	7.4%	7.1%
Charges for Services	37.6	34.7	36.3	4.6%	9.3%	9.2%
Fund Transfers	28.0	19.9	21.2	6.2%	5.4%	5.4%
Fines & Forfeits	8.5	9.8	9.6	-1.9%	2.6%	2.5%
Misc. Revenues	6.2	15.7	10.5	-33.4%	4.2%	2.7%
Total	387.0	371.6	392.3	5.6%	100.0%	100.0%

### State Aids (including Local Government Aid):

The City's local government aid (LGA) allocation increased between 2010 and 2011 by \$23.4 million. This increase is based on the certification received from the State of Minnesota in August. Typically, Minneapolis has seen LGA formula declines of about \$1.5 million each year. The major factors in the formula which lead to these typical reductions are the City's property wealth and declining motor vehicle accidents.

After 2011 the City is assumed to receive a reduction in LGA of \$0.3 million each year as a result of new state legislative provisions capping LGA formula-related reductions. This equates to \$265,000 fewer resources in the general fund annually. The adverse impact of the decertification of tax increment financing districts on the amount of the LGA received by the City is reflected beginning in 2012, and is estimated at \$5.6 million for the General Fund.

Franchise fees are paid by various utility companies for use of City rights-of-way. Franchise fees are a percentage of total utility revenues. The City's collections vary directly with the paying utility's gross revenues. There are four franchise agreements that provide revenue for the City:

- The franchise agreement with Xcel Energy for electricity requires payment of 5% of gross revenues for residential service customers, 3% of gross revenues for commercial and industrial customers, and 5% of gross revenues on small commercial and industrial customers. The residential rate will drop to 4.5% of gross revenues beginning in January 2013. This franchise agreement expires on December 31, 2014. For 2011, the City is anticipating \$15.5 million in revenues from this franchise agreement.

- The franchise agreement with Center Point Energy/Minnegasco requires payment of 4.25% of gross revenues for residential buildings with four units or less, 5% for small commercial/industrial or interruptible customers, and 3% for large-volume interruptible customers. This franchise agreement expires on December 31, 2015. For 2011, the City is anticipating \$9 million in revenues from this franchise agreement.
- The City also has two smaller franchises:
  - The bus stop advertising franchise generates approximately \$110,000 in revenues.
  - The City's cable franchise is anticipated to generate \$3.1 million in 2011.

The 2011 budget anticipates the total franchise fee revenue to be \$27.7 million.

*Licenses and Permits* create significant revenue for the City's General Fund. The City issues licenses and permits for a wide variety of regulated activities. Building permits are a major component of this revenue category. The 2011 budget anticipates a 1.5% increase in licenses and permit revenue.

*Fines and Forfeitures* are anticipated to decline by 1.9% in 2011.

### **2011 General Fund Expenditure Budget**

The 2011 budget for services included in the financial direction is \$392.3 million, which includes \$57.2 million in transfers to other funds.

Nearly 60% of the overall expenditure budget is related to personnel costs. Council directed the Finance department to revise the five-year financial direction to reflect no increase in City salaries for a two-year period. For contracts that are settled in 2011, budgets should be adjusted in 2012 and 2013. Department budgets were revised accordingly in the financial direction. This assumption change does not affect Independent Boards.

In the General Fund, salary and wage expenditures increased 3% from \$164.5 million in 2010 to \$168.9 million in 2011. Settled contracts to date as well as recommended department reductions are reflected. The largest contract, which includes Police sworn, non-appointed positions such as officers and captains, is settled for 2011. The contract was settled at a 1.5% increase. The salary and wages expense category also includes overtime costs, contractually-obligated payments, and one-time funding.

Employer health insurance costs had no increase from 2010. The savings are left in departmental budgets to help offset reductions to growth.

Non-personnel line items increased by 1%.



## **Assessor**

*Mayor's Recommended Budget:* The Mayor recommended no reduction to growth for this department.

*Council Adopted Budget:* Council adopted the Mayor's recommendations.

## **Attorney**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$121,000, which includes the reduction of one paralegal position. The department added one position with grant funds.

*Council Adopted Budget:* Council approved the Mayor's recommendation. Additionally, the City Attorney is directed to work with Finance, NCR, the NCEC and IGR departments to identify options for property tax relief for the years 2012 and 2013 should legislative authority to consolidate neighborhood programs not be achieved, and report these options to Ways & Means/Budget Committee by February 15, 2011.

## **BIS**

*Mayor's Recommended Budget:* The Mayor did not recommend a reduction to growth for this department. The Mayor recommended one-time funding of \$465,000 for this department to secure Finance and Human Resources data of which \$200,000 is for data auditing, and \$265,000 is for encryption. The Mayor also recommended a reduction of 13 FTE to meet the department's long-term financial projections.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation and directed the Department to identify a plan with assistance from the Finance Department to achieve a long-term, structurally balanced budget and report the plan to the Ways and Means/Budget Committee no later than March 1, 2011. The plan should include a recommendation for service reductions and/or additional charges to departments.

The Council also directed the Department to work with the Finance and Human Resources departments to bring forth a funding plan for the Enterprise Resource Planning System to the Ways and Means/Budget Committee by June 1, 2011.

The Council also directed the BIS Department to work with Finance and Regulatory Services to estimate the ongoing costs of the proposed Land Management System and propose an allocation to the departments for ongoing operating costs no later than July 1, 2011.

## **City Clerk/Elections/City Council**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$54,000. The Mayor directed this reduction to be taken by the City Clerk division of the department. The Mayor also recommended a one-time increase of \$100,000 to fund redistricting activities in the Elections Division.

*Council Adopted Budget:* Council approved the Mayor's recommendations, except that the Mayor's budget is amended to allow up to \$60,000 of the one-time resources for redistricting activities in 2011 to be used to offset the City Council budget reduction on a one-time basis,

allowing for restructuring of Council activities. The 2012 resources set aside for redistricting activities shall remain dedicated for that purpose.

### **City Coordinator Administration**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$5,000.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations for this department.

### **Civil Rights**

*Mayor's Recommended Budget:* The Mayor recommended no reductions to growth for the department.

*Council Adopted Budget:* Council adopted the Mayor's recommendations.

### **Communications**

*Mayor's Recommended Budget:* The Mayor recommended the department be reduced by \$124,000 through non-personnel strategies. Of this amount, the allocation for MTN should be proportional to its allocation, approximately \$41,000.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and directed the Department to reduce the MTN contract amount no less than in the same proportion as the final appropriation reduction to the Communications Department over the duration of the Five-Year Financial Direction beginning in 2012.

### **Convention Center**

*Mayor's Recommended Budget:* The Convention Center identified several areas for cost savings. This includes nearly \$2 million in continued departmental operations reductions from 2010, facilities and capital cuts of approximately \$2.5 million, and labor savings (including contracted labor) totaling around \$600,000. The Mayor recommended these changes.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation and reduced the capital in the Target Center financial plan by \$1.1 million on a one-time basis, transferring the corresponding resources into the General Fund.

### **CPED**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$89,000 in the General Fund and a reduction of 4 FTE across all funds to balance the department's long-term financial projections. The Mayor also recommended one-time funding for the following programs in special revenue funds: \$150,000 to the Regional Economic Development Authority, \$50,000 to the Mississippi Riverfront Corporation, \$200,000 from the Development Account and Local Contribution Fund for Youth Employment, and \$150,000 for the Great Streets program.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and reduced funding for Vacant and Boarded programming from the Local Contribution Fund by \$125,000 and increased funding for the All About the Kids program by \$125,000 from the Local Contribution Fund on a one-

time basis. The Council also decreased the Year 37 allocation for CDBG for the GMHC Home Ownership Program by \$125,000 and increased the Year 37 allocation to the Vacant and Boarded Program by \$125,000.

The Council also reduced funding for Youth Employment programming by \$75,000 in CDBG resources and increased funding by \$75,000 in CDBG resources for the Domestic Abuse Project. Funding from the Local Contribution Fund is also reduced from the Vacant and Boarded Program by \$75,000 and increased by \$75,000 for Youth Employment programming on a one-time basis. The Year 37 allocation for CDBG for the GMHC Home Ownership Program is decreased by \$75,000 and the Year 37 allocation to the Vacant and Boarded Program is increased by \$75,000.

Further, the Council reduced funding for Vacant and Boarded programming from the Local Contribution Fund by \$100,000 and increased funding for Mortgage Foreclosure Prevention by \$100,000 from the Local Contribution Fund on a one-time basis. The Council also decreased the year 37 allocation for CDBG for the GMHC Home Ownership Program by \$100,000 and increased the Year 37 allocation to the Vacant and Boarded program by \$100,000.

The Council also directed the Department to develop a plan to fund ongoing development activities, including prioritizing the services CPED provides, with the assistance of the Finance Department. CPED is to report back to the Community Development and Ways and Means/Budget Committees no later than March 1, 2011.

## **Finance**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$287,000 including 6 FTE. The Mayor further recommended approval of the proposed revenue initiatives.

*Council Adopted Budget:* The Council approved the Mayor's recommendation. The Council further directed the department to work with the Neighborhood and Community Relations Department to allow neighborhoods to contract up to 50% of the un-contracted balance of their Phase II allocation (excluding Phase II allocated but not contracted reserve funds), as of City Council adoption of the 2011 budget, but not to exceed a total contracted amount of 50% of their Phase II allocation.

The Council further directed the Department to report to the Ways and Means/Budget Committee no later than February 1, 2011, with a plan to provide property tax relief in 2012 and 2013 by capturing 50% of the value of the properties in the consolidated TIF district in these two years. This report should also include impacts on Target Center funding and neighborhood funding. In addition, Finance staff, working with the Neighborhood and Community Relations Department, the NCEC, the Intergovernmental Relations Department, and the City Attorney's Office, is further directed to identify options for property tax relief for the years 2012 and 2013 should legislative authority to consolidate neighborhood programs not be achieved, and report these options to the Ways and Means/Budget Committee by February 15, 2011. This report shall also include the impacts of limiting revenue generated by the TIF district funding neighborhood programs and the Target Center debt relief to \$10 million annually, with any increment over and above \$10 million used to fund Phase II plans.

The Council further directed the Department to assist the BIS Department to identify a plan to achieve a long-term, structurally balanced budget and report the plan to the Ways and Means/Budget Committee no later than March 1, 2011. The plan should include a recommendation for service reductions and/or additional charges to departments.

The Council also directed the Department to assist CPED in developing a plan to fund ongoing development activities, including prioritizing the services CPED provides.

The Council also directed the Department to work with the Human Resources and BIS departments to bring forth a funding plan for the Enterprise Resource Planning System to the Ways and Means/Budget Committee by June 1, 2011.

The Council also directed the Department to work with Public Works to simplify the Property Services allocation model for implementation in the 2012 budget process.

The Council further directed the Department work with Regulatory Services to report on the nuisance abatement revolving account within the General Fund and develop fund balance policy recommendations for the account and report back to the Ways and Means/Budget Committee by February 1, 2011.

The Council also directed the Finance and BIS Departments to work with Regulatory Services to estimate the ongoing costs of the proposed Land Management System and propose an allocation to the departments for ongoing operating costs no later than July 1, 2011.

The Council also directed Finance staff to increase the Office of Internal Audit's allocation in the Five-Year Financial Direction based on the adjustment made for departmental salaries.

The Council also directed the Finance and Intergovernmental Relations Departments to work together to determine the impacts of not addressing the over-obligation of CDBG resources related to Block E. This information is to be presented with the City's 2010 final report to the Ways and Means/Budget Committee in the first quarter of 2011.

The Council also directed the Finance Department to amend the expense and revenue appropriations of the Fire and Regulatory Services departments to reflect the transfer of Fire Inspection activities from the Fire Department to Regulatory Services in the Five-Year Financial Direction.

Finally, the department was directed to revise the Five-Year Financial Direction to reflect no increase in City salaries for a two-year period. For contracts that are settled in 2011, budgets should be adjusted in 2012 and 2013.

## **Fire**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$847,000, and 32 FTE. Additionally, the Mayor recommended a one-time appropriation of \$1,100,000 in 2011 to allow the department to reduce its FTE through attrition.

*Council Adopted Budget:* Council approved the Mayor's recommendations. Additionally, Fire is directed to evaluate the current Council policy related to the Standard of Coverage in the context of 2011 budget resources for the department and report back to the Public Safety and Health and Ways & Means/Budget committees no later than February 15, 2011, with recommendations for any changes to that policy.

Fire's expense and revenue appropriations' reflects the transfer to Fire Inspection activities from the Fire Department to Regulatory Services. The changes are reflected in the five-year financial

direction. 13 FTE moved from Fire to Regulatory Services as part of this transfer. Additionally, the Fire Department's rent charge has been reduced by \$79,000.

### **Health and Family Support**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$102,000.

*Council Adopted Budget:* Council approved the Mayor's recommendation. Additionally, CDBG funding for the Domestic Abuse Project is increased by \$75,000.

### **Human Resources**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$154,000 to the General Fund, which is partially offset by health care savings.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and directed the Department to work with the Finance and BIS departments to bring forth a funding plan for the Enterprise Resource Planning System to the Ways and Means/Budget Committee by June 1, 2011.

### **Intergovernmental Relations**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$5,000 and increased funding by \$30,000 for national association membership costs.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation and directed IGR staff to report to the Intergovernmental Relations Subcommittee and Committee of the Whole on January 13, 2011, to pass an amendment to the City's State Legislative Agenda on either January 14 or 28 that includes a proposed strategy to seek legislation consolidating neighborhood programs and eliminating the need for the Joint Powers Board.

The Council also directed the Department to work with Finance staff, the Neighborhood and Community Relations Department, the NCEC, and the City Attorney's Office, to identify options for property tax relief for the years 2012 and 2013 should legislative authority to consolidate neighborhood programs not be achieved, and report these options to the Ways and Means/Budget Committee by February 15, 2011. This report shall also include the impacts of limiting revenue generated by the TIF district funding neighborhood programs and the Target Center debt relief to \$10 million annually, with any increment over and above \$10 million used to fund Phase II plans.

The Council also directed the Finance and Intergovernmental Relations Departments to work together to determine the impacts of not addressing the over-obligation of CDBG resources related to Block E. This information is to be presented with the City's 2010 final report to the Ways and Means/Budget Committee in the first quarter of 2011.

### **Mayor**

*Mayor's Recommended Budget:* The Mayor did not recommend a reduction for the department.

*Council Adopted Budget:* Council adopted the Mayor's recommendations.

## **Neighborhood and Community Relations**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$3,000 to this department. The Mayor also recommended \$150,000 in one-time funding for homeless outreach programming.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation and directed the Department to work with Finance staff, the Intergovernmental Relations Department, the NCEC, and the City Attorney's Office, to identify options for property tax relief for the years 2012 and 2013 should legislative authority to consolidate neighborhood programs not be achieved, and report these options to the Ways and Means/Budget Committee by February 15, 2011. This report shall also include the impacts of limiting revenue generated by the TIF district funding neighborhood programs and the Target Center debt relief to \$10 million annually, with any increment over and above \$10 million used to fund Phase II plans.

The Council also directed the Department to work with the Finance Department to allow neighborhoods to contract up to 50% of the un-contracted balance of their Phase II allocation (excluding Phase II allocated but not contracted reserve funds), as of City Council adoption of the 2011 budget, but not to exceed a total contracted amount of 50% of their Phase II allocation.

The Council further directed the Department to work with the NCEC and report back to the City Council by March 1, 2011 on how programs, including the Neighborhood Investment Fund and the Community Innovation Fund, will be implemented moving forward with an emphasis on mitigating equity issues among neighborhoods related to the suspension of new contracts.

## **Office of Internal Audit**

*Mayor's Recommended Budget:* The Mayor did not recommend a reduction for this department. The Mayor recommended that the department be allowed to carry over its unspent 2010 budget for purposes of contracted audits the department will conduct in 2011 and further recommended a \$50,000 increase to the department's 2012 allocation in the Five-Year Financial Direction.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and increased the appropriation for the Internal Audit Department by \$11,000 to reflect actual salaries and directed Finance staff to increase the Department's allocation in the Five-Year Financial Direction accordingly.

## **Police**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$1.025M for this department, which will be partially offset by health care savings for the department. The recommendation also included a reduction of 24 sworn FTE, to 862 sworn FTE, which should be accomplished by the end of the 2011. The Mayor also recommended a one-time appropriation increase of \$500,000 to allow the department to reduce personnel through attrition. In addition, the department will reduce non-personnel expenses by \$1M to meet long-term financial projections.

The department's base budget has been increased by \$300,000, based on actual entertainment tax receipts over budgeted amounts. Entertainment tax resources are transferred into the General Fund for City costs related to citywide entertainment events.

*Council Adopted Budget:* Council adopted the Mayor's recommendations.

## **Public Works**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$463,000 which the department will meet with additional revenue sources (a renegotiated state maintenance contract and from capital overhead to projects) and with health care savings. The Mayor further recommended \$50,000 on a one-time basis to be used for a 38<sup>th</sup> Street study to be funded from existing resources.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations. The Council further adopted the following staff direction: the department of Public Works should report back to the Transportation & Public Works and Ways and Means/Budget by March 1, 2011 with a prioritized list of memberships, including prioritizing memberships for funding within the 2011 budget, including a plan for funding high-priority memberships on an ongoing basis. This list of memberships should include costs of City membership in regional coalitions.

### **Administration**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation.

### **Engineering Materials and Testing (Central Stores)**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation.

### **Fleet Services**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted an increase in rent charges of \$17,300 to be funded through existing resources.

### **Property Services**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted the Mayor's recommendation and further approves the following staff direction: the department of Public Works should work with the Finance department to simplify the Property Services allocation model for implementation in the 2012 budget process.

The Council adopted an increase appropriation in Property Services Fund by \$40,000 from the Property Disposition account for the development of the Citywide Strategic Facilities Space Plan. The Council adopted an increase to appropriation in Property Services Fund by \$80,000 with offsetting revenue from increasing rent charges within existing resources for the Public Works divisions (\$69,700 overall) and Regulatory Services (\$10,300).

The Council adopted a technical amendment to amend the City Hall rent charges for the Regulatory Services department to reflect the transfer of Fire inspection by reducing the rent charge to the Fire Department by \$79,000 and increasing the charge for Property Services by \$79,000.

### **Solid Waste and Recycling**

*Mayor's Recommended Budget:* The Mayor recommended \$150,000 for graffiti microgrants and \$300,000 for efforts in support of reducing organic waste.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and further approves an increase in rent charges of \$10,500 to be funded through existing resources.

### **Surface Water & Sanitary Sewer – Sanitary Sewer**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted a rate reduction from the Mayor's recommended rates as follows: 2011, decrease from 8.2% to 4.1%; 2012, decrease from 7.6% to 4.3%; 2013, decrease from 7.0% to 3.5%; 2014, decrease from 6.6% to 4.0%; and 2015, decrease from 5.1% to 4.4% and adjust the revenue estimates accordingly. The Council further adopted an increase in rent charges of \$1,300 to be funded through existing resources.

### **Surface Water & Sanitary Sewer – Stormwater**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted an increase in rent charges of \$1,400 to be funded through existing resources.

### **Traffic & Parking**

*Mayor's Recommended Budget:* The Mayor recommended no changes.

*Council Adopted Budget:* The Council adopted an increase in rent charges of \$20,500 to be funded through existing resources.

### **Transportation Maintenance and Repair**

*Mayor's Recommended Budget:* The Mayor recommended \$387,000 be transferred from Infrastructure Acceleration Program to fund seal-coating and pothole repair on a one-time basis.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and further approves an increase in rent charges of \$17,400 to be funded through existing resources.

## **Transportation Planning and Engineering**

*Mayor's Recommended Budget:* The Mayor recommended one transportation planner position (\$98,000) and \$430,000 in one-time funds for transportation planning expenditures.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations and further approves an increase in rent charges of \$300 to be funded through existing resources.

## **Water Treatment and Distribution**

*Mayor's Recommended Budget:* The Mayor recommended one-time funding of \$60,000 for hydrant conversion stations for large events and \$10,000 for a community garden irrigation program.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations. The Council further approves increasing the Water revenue "pay as you go" capital appropriation in the water capital project WTR12 Water Distribution Improvements as follows: 2011, increase from \$1M to \$4M; 2012, increase from \$1.5M to \$5M; 2013, increase from \$1.5M to \$5M; 2014, increase from \$2M to \$5M; and 2015, increase from \$2M to \$5M. In addition, change the funding source for water project WTR23 Treatment Infrastructure Improvements from Water Bonds to Water Revenue for years 2011 through 2015 and update revenue estimates and reserve balances for these changes and current revenue projections. No change in water rate required.

## **Regulatory Services**

*Mayor's Recommended Budget:* The Mayor recommended a reduction to growth of \$292,000 for the department. 911's share of the reduction is \$207,000.

*Council Adopted Budget:* Council adopted the Mayor's recommendation. Regulatory Services and Finance are directed to report on the nuisance abatement revolving account within the general fund and develop fund balance policy recommendations for the account and report back to the Ways & Means/Budget committee by February 1, 2011. Additionally, Regulatory Services is directed to work with BIS and Finance to estimate the ongoing costs of the proposed Land Management System and propose an allocation to departments for ongoing operating costs no later than July 1, 2011.

Regulatory Services expense and revenue appropriations reflects the transfer to Fire Inspection activities from the Fire Department to Regulatory Services. The changes are reflected in the five-year financial direction. Additionally, 13 FTE moved from Fire to Regulatory Services as part of this transfer.

## **Independent Boards:**

### **BET**

*Mayor's Recommended Budget:* The Mayor recommended no changes to BET's proposed budget.

*Adopted Budget:* The Board of Estimate and Taxation adopted the Mayor's budget recommendation.

## **MBC**

*Mayor's Recommended Budget:* The Mayor recommended combined tax and LGA revenue of \$4.7M after subtracting shared costs. Total spending includes \$70,000 in one-time funds for clocktower renovations.

*Council Adopted Budget:* Minneapolis adopted a 4.7% levy, compared to a 6.5% recommendation by the Mayor, which reduces revenue available for shared activities of MBC, Park Board, and the City's general fund. The MBC board adopted a budget with total revenue of \$8.1M. \$4.7M is from property tax and LGA. Much of the remainder comes from revenue generating activities within MBC.

## **NRP**

*Mayor's Recommended Budget:* The Mayor recommended no changes to NRP's proposed budget.

*Council Adopted Budget:* Council adopted the Mayor's recommendation.

## **Park Board**

*Mayor's Recommended Budget:* The Mayor recommended \$3.5 million for the Park Board for operating costs to maintain capital infrastructure. Overall, the Mayor recommended property tax and LGA revenue of \$56.8M. After subtracting shared costs and capital projects funded by the Park levy, the Mayor recommended \$52.3M in revenue for the Park board.

*Park Board Adopted Budget:* Park Board adopted a budget with property tax and LGA revenue of \$54.7M. The adopted City budget is based on certified LGA, and shares \$8.5M in LGA revenue with the Park Board. Park will use any LGA over \$7.5M for capital expenditures toward a backlog of capital needs.

## **MPHA**

*Mayor's Recommended Budget:* The Mayor's recommended reinstating the MPHA tax levy at \$1.4 million and \$178,000 in CDBG funds.

*Council Adopted Budget:*

The City budget eliminated the MPHA tax levy by \$1.424M for taxes payable in both 2011 and 2012. MPHA is awarded \$178,000 in CDBG funds.

## **YCB**

*Mayor's Recommended Budget:* The Mayor recommended no changes to YCB's proposed budget.

*Council Adopted Budget:* Council adopted the Mayor's recommendation.

## Five-Year Financial Direction

Property tax estimates are based upon the Council Adopted tax policy. The Council adopted a tax policy increase of 4.7% in 2011, 6.7% in 2012, 6.0% in 2013-2014, 5.5% in 2015 and 5% in 2016. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 2.4% in 2012; 3.5% in 2013; 4.2% in 2014; 4.3% in 2015 and 4.5% in 2016.

2011 Property Tax Levy Change: \$12.6 Million		
<i>(Why are my taxes going up?)</i>		
	\$ Change*	% of Change
Increased Pension Obligations	\$ 17.3	137.7%
All Other Obligations	\$ (4.7)	-37.7%
Total of Tax Revenue Changes	\$ 12.6	100.0%

\*Dollars shown in millions

In 2009-2011, state-mandated levy limits are in effect. The City is using special levies for allowable expenses that are beyond the rate of inflation dictated in levy limits. Levy limits result in reduced flexibility in terms of how the City allocates property tax revenue within the Mayor's recommended tax policy. These limits also served to accelerate reductions to growth that had been anticipated in the prior year's financial direction.

*The 2011 budget is the basis for future projections:* In other words, the starting place for the 2012-2016 department budget estimates is what is included in the 2011 budget. One-time 2011 supplemental items are removed from department budgets in 2012 and beyond.

Summary of Five-Year Financial Direction 2012-2016 (dollars in millions)			
Department	2016 Resources	Reductions to growth 2012-2016	Reductions to growth in previous plan
Police	\$150.8	\$0.0	(\$1.7)
Fire	61.6	-	(0.6)
Public Works	49.3	-	(0.4)
Regulatory Services	44.1	-	(0.1)
Health and Family Support	3.9	-	(0.1)
Civil Rights	2.5	-	(0.1)
Capital Plan (pay-go and debt)	36.8	-	-
Pensions	45.6	-	-
All other spending	114.4	-	-
<b>Total</b>	<b>\$509.0</b>	<b>\$0.0</b>	<b>(\$3.0)</b>

*The financial direction from 2012 to 2016 contains updates to departmental resources:* The financial direction includes the most updated assumptions about contract settlements and other commitments.

*Reductions to growth required in 2011 only.* The departmental cuts necessary to balance the five-year financial direction are required in 2011. In 2011, departments experienced reductions to growth totaling \$5.3 million and 80 full-time equivalents. Any future balances have been allocated to the operating contingency fund.

*Salary Assumption* -- The City adopted a compensation philosophy during 2007. The philosophy does not specify a salary policy. It is anticipated that salary settlements will vary within and between bargaining units, but overall are projected to experience a 0% increase in 2012 for unsettled contracts and a 0% increase in 2012-2013 for currently settled contracts.

Salaries are assumed to increase 2.5% thereafter. Assumptions are updated annually as contracts are settled.

### What changes have been made to the financial plan over the years?

As policy decisions have been made, several departments have been exempted from taking budget cuts, mainly in public safety departments. A history of these exemptions follows:

<b>Exemptions from reductions to growth</b>		
<b>Department</b>	<b>When</b>	<b>Why (generically)</b>
Regulatory Services	2003	Overall net contributor to general fund
Assessor, Council, Coordinator Administration, IGR, Communications, Mayor, Clerk	2003	Too small to withstand additional cuts
Internal Service Fund Workout Plans	2003	Financial progress
Police, Fire	2006	Prioritize Public Safety
Health and Family Support	2006	Maintain funding above match requirements; preserve senior ombudsman and external contracts
BIS, 911/311	2006, 2007	Changed phase-in of cuts
Civil Rights	2007	Smallest department still taking reductions
Elections	2007	No additional cuts - trying to match election cycles; had \$50,000 in reductions to date; also changed phase in of cuts
Public Works	2007 (one year only)	Provide some maintenance funding
All departments	2007	Rescission of the 2% wage policy
All remaining department reductions removed in 2013	2008	Begin to provide an outlook with level funding for departments
All departments	2009	Resets the financial direction to more equably distribute planned reductions to growth
NCR, Assessor	2009	New department and too small to withstand additional cuts, respectively
Internal Audit, Civil Rights	2010	New department and too small to withstand additional cuts, respectively
Assessor, Civil Rights, Council, Mayor, Internal Audit	2011	Too small to withstand additional cuts

### Financing Assistance for Target Center and Neighborhoods

#### *Background*

During the 2008 Legislative Session, the Minnesota Legislature authorized the City to establish a non-contiguous redevelopment tax increment financing (TIF) district which would be comprised of properties that were located in specific TIF districts, commonly known as “pre-1979” TIF districts, which terminated in 2009. The earliest year the tax increment revenue could be realized from the new district allowed under the special legislation was 2011. Without further action by the City, the value within those pre-1979 TIF would initially go back into the general tax base in 2010 and thereafter remain, increasing the overall size of the tax base, effectively resulting in property tax relief for many property owners.

Under the special legislation, tax increment from the new district could only be used to pay principal and interest on Target Center bonds or for “neighborhood revitalization purposes.” The legislation does not specify or require any particular allocation of revenues between these purposes. The Finance Department transmitted and delivered a proposed plan to the Council known as the Consolidated Tax Increment Financing Plan (the “Plan”) for its consideration on July 31, 2009.

#### *Council Adopted Plan*

On December 4, 2009 the City Council directed the Finance Staff to amend the Plan for the Consolidated TIF District to: (1) reduce the size of the proposed Consolidated TIF District by approximately 50%, (2) adjust the tax increment budget contained in the plan accordingly, (3) change the tax increment allocation methodology or funding distribution, (4) reduce the maximum amount of bonds to be issued shown in the plan and (5) and return to the Committee of Whole on December 17, 2009 with the amended Plan and related documents for its consideration. The City Council approved the Plan, as amended, on December 18, 2009.

The Consolidated TIF District, as adopted, containing 50.8% of the total net tax capacity of all of the former pre-1979 TIF districts and 51 percent of the parcels, represents the most diverse and stable subset of pre-1979 TIF districts that achieve the 50% target.

The tax increment that will be received from the Consolidated TIF District in 2011 will first be used to 1) make the necessary reimbursement payments to Hennepin County required under the Special Legislation, and 2) pay for the City and County costs of administering the Consolidated TIF District. The remaining “Net Tax Increment” will be allocated 50% for Target Center debt service and 50% for neighborhood revitalization purposes.

An amendment to the Mayor’s recommended budget adopted by the City Council on December 13, 2010, directs the Finance Department to report to the Ways & Means/Budget Committee no later than February 1, 2011, with a plan to provide property tax relief in 2012 and 2013 by capturing only 50% of the value of the properties in the Consolidated TIF District in those two years.

An additional amendment to the Mayor’s recommended budget directs CPED, with the assistance of the Finance Department, to develop to plan to fund ongoing development activities, including prioritizing the services CPED provides. CPED is to report back to the Community Development and Ways & Means/Budget Committees no later than March 1, 2011.

## **2011 Budget**

### *Revenues*

These revenue projections are based on assumptions that need to be validated annually:

- Revenues from federal grant programs will remain constant.
- Revenues from state and local grants vary in relation to project need and availability but are also expected to remain somewhat constant, reflecting CPED’s success with grant seeking.
- There will be continuing modest increases in bond-related fee income from housing and economic development activities, but actual revenues need to be closely monitored for the impacts from changes in the lending and housing markets.

- There will be annual variations in project income. These are shown as declining at a 5 percent rate from 2009.
- The 2011-2015 projections do not include the use of any revenues from the Legacy Fund. With the sunset of funding to the NRP, one-time Common Project revenues resulting from certain interest earnings, leases and land sale proceeds are now available to CPED and are allocated as one-time revenues in 2011 in the Development Account. Additionally, certain land sale proceeds and parking revenues generated from outside the Common Project are being allocated as one-time revenues in 2011 in the Local Contribution Fund. Actual revenues in these two funds must also be closely monitored to track development revenues that may be available in future year.
- Revenue from the Consolidated TIF District will be used to pay existing Target Center debt and neighborhood revitalization activities. Table 1 does not include any assumptions regarding this district, since currently none of the revenues will be directly available for CPED activities.
- There will be no further legislative actions or valuation events that have a significant negative impact on tax increment or General Fund collections.
- There is only inflationary growth in Planning's fee revenue.
- As of 2009, CPED has repaid all draws from the Legacy Fund. The only projected revenue available to CPED from the Legacy Fund in 2011 and beyond is Program Income generated from CPED activities previously funded from the Legacy Fund draws.

#### *Expenditures*

The expenditure projections contain assumptions that also need to be revisited annually in the context of revised revenues and department performance measures:

- CPED staff levels remain constant or reduced slightly with personnel costs increasing 2 percent per annum while non-personnel expenditures increase approximately 1 percent per annum.
- The tax increment revenues of the Common Project will continue to be restricted to existing debt and contractual obligations while such obligations exist.

#### *Debt Service*

Debt service on the post-1979 Common Project tax increment districts continues past 2012 and is projected to be serviced by the tax increment revenue from those districts.

#### *General Fund Resources*

Projected general fund revenues and expenditures are consistent with the Five-Year Financial Direction.

### **Capital and Debt Service (including pensions)**

*Pressure on the capital project budgets will continue.* Any new projects added to the five-year plan will need to be offset by reductions to existing projects in the current plan. The current level of funding does not keep up with construction inflation which generally exceeds the non-construction inflation rates. In response to critical demands, the Mayor and City Council implemented an infrastructure acceleration program in 2009 by allocating additional net debt and trust fund resources of \$27.5 million for years 2009 – 2013. For 2011 – 2015, additional general fund resources of \$9 million per year were added to make a significant improvement in reducing the backlog of investment needed in the City's street infrastructure. While both of these initiatives added resources to the capital program, the City Council reduced the net debt bond funding available for projects by \$1 million per year for 2011 – 2014 to prepare for possible reductions in funding from the State of Minnesota due to their projected deficit for the next

biennium. The Bond Redemption Levy will start to see increases starting in 2014 to allow for an expanded net debt bond program to continue this emphasis. Even with these extra resources, there remains considerable pent up demand for public works, park board and technology infrastructure investment.

*Funding for internal service fund long-term financial plans.* To meet the goals of the adopted long-term financial plans, these expenditures continue through 2019 at a declining level. The 2008 adopted long-term financial plans begin reducing the General Fund's contribution to the internal service funds in 2010, but to create capacity in future years, the General Fund prepaid a significant portion of the 2011 and 2012 obligations. The General Fund will prepay \$5.6 million in 2011 to create capacity in future years. The Council adopted a \$1 million one-time reduction to the Self Insurance Fund transfer, reflecting positive experience in that fund, to help reduce the property tax levy increase from 6.5% to 4.7%.

**General Fund Support for Internal Service Funds**

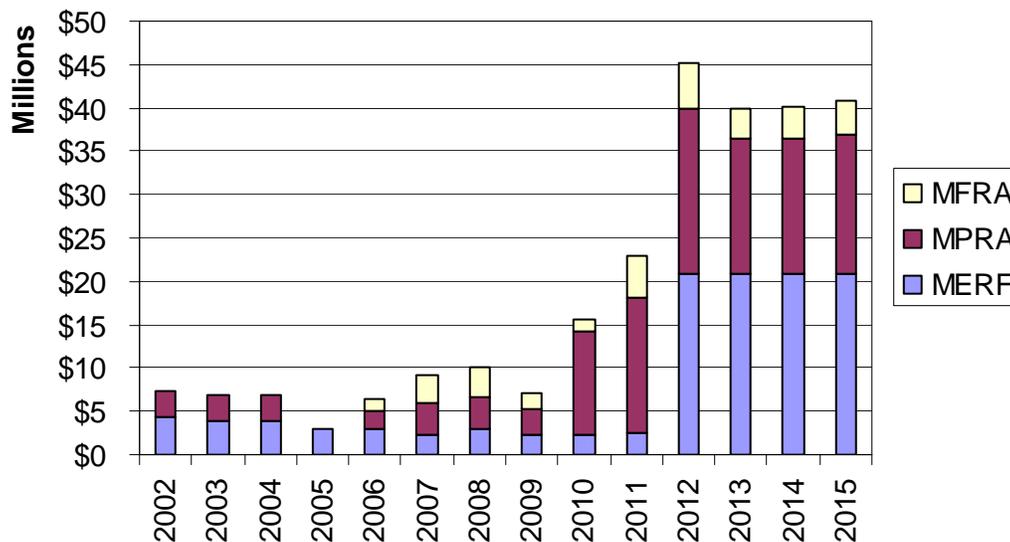


In addition, as one-time resources have become available, the elected officials have prioritized the avoidance and pay down of debt. The following table highlights these important decisions:

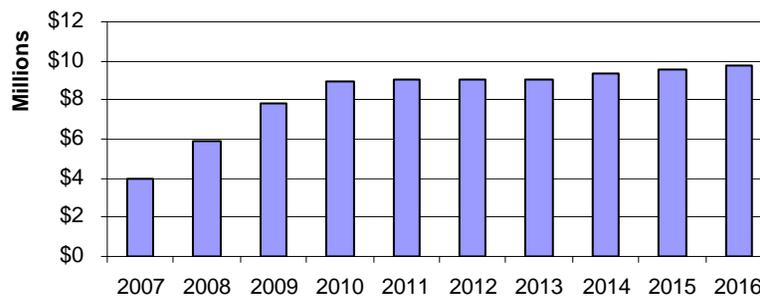
Description (year decided)	Amount (millions)
Hilton Legacy Fund (2003) – proceeds from the sale of the City's share in the downtown hotel.	\$12.5
Year-end savings from 2004 (2005)	\$15.0
One-time LGA, general fund resources (2005 for 2006)	\$10.0
2007 one-time resources	\$3.0
Pre-payment of BIS workout plan obligations for 2012 (2009)	\$1.5
Pre-payment of Self Insurance Fund workout plan obligations for 2011 (2010)	\$3.5
Payment of pension obligations (2010 Revised)	\$2.8
Pre-payment of Self Insurance Fund workout plan obligations for 2012 and 2013 (\$5.6 million); reduction to transfer of \$1 million to the Self Insurance Fund given fund's financial performance (2011)	\$4.6
Postponement of Fleet Fund workout plan obligations for 2012 to 2013 and prepayment of 2014 obligations in 2013 (net zero impact)	\$0
<b>Total</b>	<b>\$52.9</b>

Funding for increasing pension liabilities. The property tax needed to support closed pension fund-related obligations is \$38 million in 2011, and estimated to grow to \$45 million in total obligations in 2012. The debt service portion, included in the numbers above is approximately \$4.5 million in each of those years. The City prevailed on a lawsuit which is currently under appeal. The five-year financial direction includes an additional obligation assigned to the City for the asset losses in the Minneapolis Employees Retirement Fund beginning in 2012. The City also has increasing obligations for the pension plan most City employees are in, the Public Employees Retirement Association (PERA).

### City Obligations - Levy



### PERA Pension Obligations: Cumulative Annual Increase



### Change in Contingency for Adverse Circumstances

The original financial direction in January, 2003 was based upon a 4% salary increase. Subsequent updates assumed the 2% salary cap through 2007. Assuming 0% wage growth for unsettled contracts and department reductions in 2011, contingency exists for adverse circumstances. Examples of adverse circumstances the City has encountered include reductions in LGA, unemployment costs and increased pension obligations.

For the 2012-2016 five-year financial direction, all available funds remaining on the bottom line have been included in contingency to pay for unforeseen costs such as pensions.

Change in cushion for adverse circumstances (dollars in millions)						
Year	2007-2011 Adopted Cushion	2008-2012 Adopted Cushion	2009-2013 Adopted Cushion	2010-2014 Revised Cushion*	2011-2015 Recomm. Cushion	2012-2016 Recomm. Cushion
2007 (adopted)	0.3	n/a	n/a	n/a	n/a	n/a
2008 (adopted)	0.3	2.3	n/a	n/a	n/a	n/a
2009 (adopted)	1.4	2.1	7.5	n/a	n/a	n/a
2010 (recomm.)	4.8	5.7	3.5	-29.2	n/a	n/a
2011 (estimate)	4.9	2.2	0.0	-38.9	0.0	n/a
2012 (estimate)	n/a	4.0	0.5	-42.0	0.0	0.0
2013 (estimate)	n/a	n/a	0.7	-39.9	0.0	0.0
2014 (estimate)	n/a	n/a	n/a	-29.9	0.0	0.0
2015 (estimate)	n/a	n/a	n/a	n/a	0.0	0.0
2016 (estimate)	n/a	n/a	n/a	n/a	n/a	0.0

\*As stated previously, the Council did not adopt additional reductions to growth for 2010-2014 in the revised budget given extraordinary circumstances. The 2010 estimate reflected the amount of permanent cuts needed to balance the 2010 budget, with future balances transferred to the operating contingency.

### What other pressures does the City face in future planning efforts?

The City faces several pressures for which a policy decision has yet to be reached:

- *Property taxes:* Future projections plan on the Council adopted property tax increases (outlined below) to support future services – reducing the growth in property taxes in the face of declining LGA and increase pension costs will require more department reductions.
- *Park Board:* Like other participants in the City’s capital funding pool, the Park Board faces significant capital pressures to maintain the facilities it operates.
- *Enterprise funds:* The enterprise funds have experienced a decline in their financial condition (primarily working capital), largely related to increasing debt loads related to approved capital projects.
- *Performance Information:* As the City continues to gain experience with using results information for performance discussions, it will need to undertake benchmark development in using this information for financial decision making.
- *Department Reductions:* The City will continue to see issues with ability to keep up with enterprise demands while subject to increased costs.
- *Higher Police Service Levels:* Now that the Police Department is back at its pre-2003 state aid reduction strength, the challenge of making the best use of these resources and adapting to new technology becomes the central focus of the department’s financial and business planning.
- *Annual Buying Commitment for Wireless Services:* As part of the agreement with US Internet to build a citywide wireless network, the City committed to purchase \$1.2 million of wireless services each year from 2008 through 2017. The transition from wired to wireless technology will require tradeoffs within departmental budgets. Starting in 2011, the wireless commitment is reflected in non-General Fund departments’ budgets (General Fund

departments' share of the commitment is transferred directly to the Intergovernmental Services Fund and therefore is not reflected in operating budgets of those departments).

### **Assumptions for 2011-2016**

- The tax policy for 2011-2016 is as follows: 4.7% in 2011; 6.7% in 2012; 6.5% in 2013-2014; 6.0% in 2015 and 5.5% in 2016. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 2.4% in 2012; 3.5% in 2013; 4.2% in 2014; 4.3% in 2015 and 4.5% in 2016.
- Contingency increased to provide cushion for uncertainty related to pension costs and economic conditions.
- For unsettled contracts, the direction assumes a 0% salary increase in 2011. Any increase above 0% will be funded through existing departmental appropriation.
- Health increases are assumed at 10% in 2012; 12% in 2013; and 16% thereafter.
- No additional cuts other than what was included in the five-year financial direction are included for the permanent improvement levy or for debt service.
- Reductions in LGA of \$0.265 million annually (excluding independent boards) are reflected in 2013-2016, including a \$6.4 million reduction in 2012 due to the recertification of the TIF district.
- Revenues in the general fund are NOT assumed to increase, except for licenses and permits which are anticipated to increase by 3.0% annually.
- No additional revenues are anticipated from public works (assessments, other fees).
- No additional programs or services are added – they would need to be funded by new revenue or through departmental efforts to reduce costs.
- Currently adopted pension law is reflected.
- Pension estimates include the impact of one year (2008) of -30% investment returns based on actual returns.
- Full funding of pension and internal service fund debts are included. Constraints in internal service funds are maintained.
- Base entertainment tax from the Convention Center fund flows at a higher rate (about \$10.2 million) due to the revenue stream from Target Field sales. Council adopted an additional \$1.1 million be transferred to the General Fund to help reduce the property tax levy increase from 6.5% to 4.7%.
- No changes to state tax law regarding property taxes (including removal of levy limits, changes to classification rates, and change to phase-out of limited market value).

***Property Tax Revenue Distribution.*** In 2009 (for 2010), the Mayor proposed and Council adopted the distribution of revenue be based on the sum of the following: total property tax revenue, total Local Government Aid revenue, and total General Fund revenues. From this total, shared costs are deducted, including: pension obligations, previously approved internal service fund workout plans, the Bond Redemption Fund levy, the Permanent Improvement Fund levy, the Minneapolis Public Housing Authority special levy, the Teacher's Retirement Association special levy, the Library Market Value Referendum levy, the levy for the Board of Estimate and Taxation, General Fund Overhead associated with the Park Board and Municipal Building Commission (MBC), General Fund Overhead for others, and General Fund transfers to other funds. The remaining revenues are then identified as being available for "activities."

"Activity" definition for MBC excludes the General Fund Overhead transfer to the City. "Activity" definition for the Park Board excludes the General Fund Overhead transfer to the City, the HR Benefits Administration Fee paid to the City and the Park Board levy supported capital projects.

The annual percentage change in revenue available for activities of the City, Park Board and MBC are the same for each entity beginning in 2011.

2011 ->>> 2016 Adopted

Property Tax Levies	4.70%	6.70%	6.00%	6.00%	5.50%	5.00%
Activities Approach for Levy & LGA Entities	2011	2012	2013	2014	2015	2016
<b>Municip Building Commission</b>						
Tax Levy \$\$	\$4,285,000	\$4,418,000	\$4,584,000	\$4,759,000	\$4,976,000	\$5,205,000
Tax Rev \$\$	\$4,199,300	\$4,329,200	\$4,492,759	\$4,663,347	\$4,876,562	\$5,100,962
Trf to City General Fund OH	(\$48,672)	(\$48,672)	(\$48,672)	(\$48,672)	(\$48,672)	(\$48,672)
LGA Rev	\$273,755	\$244,262	\$243,359	\$242,455	\$241,552	\$240,649
<b>MBC Activities</b>	<b>\$4,424,383</b>	<b>\$4,524,790</b>	<b>\$4,687,446</b>	<b>\$4,857,130</b>	<b>\$5,069,442</b>	<b>\$5,292,939</b>
\$ Change	\$78,760	\$100,407	\$162,656	\$169,684	\$212,312	\$223,497
<b>% Change</b>	<b>1.81%</b>	<b>2.27%</b>	<b>3.59%</b>	<b>3.62%</b>	<b>4.37%</b>	<b>4.41%</b>
<b>Park &amp; Recreation Board</b>						
Tax Levy \$\$	\$47,217,000	\$47,418,000	\$49,485,000	\$51,639,000	\$54,309,000	\$57,117,000
Tax Rev \$\$	\$46,272,660	\$46,469,843	\$48,495,049	\$50,606,010	\$53,222,692	\$55,974,376
Trf to City General Fund OH	(\$895,837)	(\$895,837)	(\$895,837)	(\$895,837)	(\$895,837)	(\$895,837)
Trf to City General Admin Fee	(\$125,899)	(\$130,935)	(\$136,172)	(\$141,619)	(\$147,283)	(\$153,175)
Capital Projects from Levy	(\$1,589,952)	(\$1,653,554)	(\$1,719,704)	(\$1,788,500)	(\$1,860,040)	(\$1,934,422)
LGA Rev	\$8,521,635	\$9,577,323	\$9,541,917	\$9,506,511	\$9,471,105	\$9,435,699
<b>Park Board Activities</b>	<b>\$52,182,607</b>	<b>\$53,366,840</b>	<b>\$55,285,253</b>	<b>\$57,286,565</b>	<b>\$59,790,637</b>	<b>\$62,426,641</b>
\$ Change	\$3,539,608	\$1,184,233	\$1,918,413	\$2,001,312	\$2,504,072	\$2,636,004
<b>% Change</b>	<b>7.28%</b>	<b>2.27%</b>	<b>3.59%</b>	<b>3.62%</b>	<b>4.37%</b>	<b>4.41%</b>
<b>General Fund Levy</b>						
Tax Levy \$\$	\$173,010,000	\$167,013,000	\$187,467,000	\$199,497,000	\$205,078,000	\$216,203,000
Tax Rev \$\$	\$169,549,800	\$163,672,659	\$183,717,587	\$195,507,334	\$200,976,918	\$211,879,224
Trf to County for Library System	(\$5,853,000)	(\$4,982,000)	(\$4,106,000)	(\$3,238,000)	(\$2,363,000)	(\$1,560,000)
MV Cr Pension Mgmt Plan set-aside	(\$6,200,000)	(\$6,200,000)	(\$6,200,000)	(\$6,200,000)	(\$6,200,000)	(\$6,200,000)
Trf to Other Funds	(\$477,628)	(\$484,444)	(\$491,260)	(\$498,077)	(\$504,893)	(\$482,444)
Trf to Target Center Finance Plan	(\$92,000)	(\$92,000)	(\$550,000)	(\$550,000)	(\$550,000)	(\$550,000)
Trf to Solid Waste Graffiti	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
Capital Projects from Levy Residential Pvg	(\$9,000,000)	(\$9,000,000)	(\$9,000,000)	(\$9,000,000)	(\$9,000,000)	(\$9,000,000)
GFd OH Not recovered Park Bd	(\$1,798,575)	(\$1,887,490)	(\$1,982,124)	(\$2,102,998)	(\$2,231,948)	(\$2,372,698)
GFd OH Not recovered from MBC	(\$179,158)	(\$186,677)	(\$194,679)	(\$204,899)	(\$215,803)	(\$227,704)
GFd OH Not recovered from Others	(\$1,246,234)	(\$1,937,245)	(\$2,672,690)	(\$3,612,069)	(\$4,614,208)	(\$5,708,054)
GFd OH Recovered from Others	(\$19,693,483)	(\$19,693,483)	(\$19,693,483)	(\$19,693,483)	(\$19,693,483)	(\$19,693,483)
Trf to Internal Service Fds Workout Plans	(\$22,604,000)	(\$12,828,000)	(\$17,914,000)	(\$16,700,000)	(\$8,787,000)	(\$5,719,000)
Trf to Pension Debt Service Sinking Fd	(\$17,856,792)	(\$7,432,000)	(\$11,585,365)	(\$13,550,625)	(\$12,944,152)	(\$12,044,953)
Subtotal General Fund for Others	(\$85,050,870)	(\$64,773,339)	(\$74,439,601)	(\$75,400,151)	(\$67,154,486)	(\$63,608,336)
General Fund Revenue	\$139,569,623	\$139,457,475	\$140,474,962	\$141,522,974	\$142,602,426	\$143,714,261
LGA Rev	\$78,744,610	\$71,328,415	\$71,064,724	\$70,801,033	\$70,537,342	\$70,273,651
<b>General Fund Activities</b>	<b>\$302,813,163</b>	<b>\$309,685,209</b>	<b>\$320,817,672</b>	<b>\$332,431,190</b>	<b>\$346,962,199</b>	<b>\$362,258,800</b>
\$ Change	\$19,906,118	\$6,872,046	\$11,132,463	\$11,613,518	\$14,531,009	\$15,296,601
<b>% Change</b>	<b>7.04%</b>	<b>2.27%</b>	<b>3.59%</b>	<b>3.62%</b>	<b>4.37%</b>	<b>4.41%</b>

2011 Property Tax Supported Budgets						
	2011 Council Adopted Budget	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>						
<b><i>General Fund Commitments</i></b>						
Internal Service Funds Financial Plans	22.532	-	-	-	22.532	22.532
Transfers to BIS for WiFi from Gen Fd Depts	0.478	-	-	-	0.478	0.478
Transfer to Pension Management Plan	13.632	-	-	7.502	6.200	13.702
Graffiti Removal	0.050	-	-	-	0.050	0.050
Target Center Financial Plan	0.092	-	-	-	0.092	0.092
Transfers for City Hall rent	0.486	-	-	-	0.486	0.486
Payment to County for Library System	5.853	-	-	5.853	-	5.853
Transfer to Capital Improvement Fund	9.000	-	-	9.000	-	9.000
Pension Debt Service Mgmt Plan	10.425	-	-	-	10.425	10.425
<b>Total General Fund Commitments</b>	<b>62.548</b>	<b>-</b>	<b>-</b>	<b>22.355</b>	<b>40.263</b>	<b>62.618</b>
<b><i>General Fund Departments</i></b>						
Police	128.000	9.971	34.108	25.804	57.720	127.603
Fire	52.267	3.964	13.959	10.560	23.622	52.105
<b>Subtotal for Police &amp; Fire</b>	<b>180.266</b>	<b>13.935</b>	<b>48.067</b>	<b>36.364</b>	<b>81.342</b>	<b>179.708</b>
311	3.178	-	0.918	0.695	1.554	3.167
Assessor	4.040	0.062	1.150	0.870	1.945	4.027
Attorney	7.666	0.025	2.208	1.670	3.737	7.640
BIS	0.465	-	-	-	-	-
City Clerk/Elections/City Council	7.032	0.049	2.018	1.527	3.415	7.008
City Coordinator Administration	1.555	-	0.449	0.340	0.760	1.550
Civil Rights	2.088	-	0.604	0.457	1.021	2.081
Communications	2.315	3.580	-	-	-	3.580
Community Planning & Economic Development (CPED)	3.328	1.140	0.632	0.478	1.070	3.320
Contingency	6.737	-	-	-	6.737	6.737
Finance	19.293	0.059	5.559	4.205	9.407	19.229
Health and Family	3.324	-	0.960	0.727	1.625	3.312
Human Resources	5.684	-	1.642	1.243	2.779	5.665
Intergovernmental Relations	1.421	-	0.411	0.311	0.695	1.416
Internal Audit	0.383	-	0.111	0.084	0.187	0.381
Mayor	1.466	-	0.424	0.321	0.717	1.461
Neighborhood & Community Relations	0.773	-	0.223	0.169	0.378	0.771
Public Works	41.840	12.893	8.365	6.329	14.156	41.743
Regulatory Services	36.935	32.928	1.158	0.876	1.959	36.921
911*	7.251	-	-	-	-	-
<b>Subtotal for all other departments</b>	<b>149.523</b>	<b>50.736</b>	<b>26.832</b>	<b>20.299</b>	<b>52.144</b>	<b>150.011</b>
<b>Total General Fund Departments</b>	<b>329.789</b>	<b>64.670</b>	<b>74.899</b>	<b>56.663</b>	<b>133.486</b>	<b>329.719</b>
<b>Total General Fund</b>	<b>392.337</b>	<b>64.670</b>	<b>74.899</b>	<b>79.018</b>	<b>173.749</b>	<b>392.337</b>
<b><i>Other Property Tax-Supported Commitments</i></b>						
Capital - Permanent Improvement	1.862	-	-	-	1.862	1.862
Debt Service	18.130	-	-	-	18.130	18.130
<b>Subtotal</b>	<b>19.992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19.992</b>	<b>19.992</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	22.516	-	-	-	22.516	22.516
<b>Total Property Tax Supported Commitments</b>	<b>434.845</b>	<b>64.670</b>	<b>74.899</b>	<b>79.018</b>	<b>216.257</b>	<b>434.845</b>

(Additional cuts needed)/Cushion for adverse circumstances (0.000)

Note: City Clerk receives \$100k in 2011 and an additional \$100k in 2012 for redistricting

Total Pension Costs	2010 Expense	2011 Expense	% change from 2010
		26.859	46.573

\*911 is now part of the Regulatory Services department.



2013 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><u>General Fund Commitments</u></b>									
Internal Service Funds Financial Plans	12.813	5.071	-	17.884	-	-	-	17.884	17.884
Transfers to BIS for WiFi from Gen Fd Depts	0.484	0.007	-	0.491	-	-	-	0.491	0.491
Transfer to Pension Management Plan	13.632	-	-	13.632	-	-	7.432	6.200	13.632
Graffiti Removal	0.050	-	-	0.050	-	-	-	0.050	0.050
Target Center Financial Plan	0.092	0.458	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.498	0.020	-	0.518	-	-	-	0.518	0.518
Payment to County for Library System	4.982	(0.876)	-	4.106	-	-	4.106	-	4.106
Transfer to Capital Improvement Fund	9.000	-	-	9.000	-	-	9.000	-	9.000
Pension Debt Service Mgmt Plan	(0.000)	4.154	-	4.153	-	-	-	4.153	4.153
<b>Total General Fund Commitments</b>	<b>41.551</b>	<b>8.833</b>	<b>-</b>	<b>50.384</b>	<b>-</b>	<b>-</b>	<b>20.538</b>	<b>29.846</b>	<b>50.384</b>
<b><u>General Fund Departments</u></b>									
Police	131.314	2.755	-	134.070	9.971	33.649	23.149	67.301	134.070
Fire	53.478	1.266	-	54.744	3.964	13.769	9.472	27.539	54.744
<b>Subtotal for Public Safety</b>	<b>184.792</b>	<b>4.021</b>	<b>-</b>	<b>188.814</b>	<b>13.935</b>	<b>47.418</b>	<b>32.621</b>	<b>94.840</b>	<b>188.814</b>
311	3.248	0.077	-	3.325	-	0.902	0.620	1.803	3.325
Assessor	4.136	0.098	-	4.234	0.062	1.131	0.778	2.262	4.234
Attorney	7.847	0.142	-	7.989	0.025	2.159	1.486	4.319	7.989
BIS	-	-	-	-	-	-	-	-	-
City Clerk/Elections/City Council	7.696	0.080	-	7.776	0.049	2.095	1.441	4.190	7.776
City Coordinator Administration	1.592	0.038	-	1.630	-	0.442	0.304	0.884	1.630
Civil Rights	2.138	0.051	-	2.189	-	0.593	0.408	1.187	2.189
Communications	2.370	0.056	-	2.426	3.580	(0.313)	(0.215)	(0.626)	2.426
Community Planning & Economic Development (CPED)	3.406	0.081	-	3.487	1.140	0.636	0.438	1.273	3.487
Contingency	5.979	4.779	-	10.758	-	-	-	10.758	10.758
Finance	19.750	0.468	-	20.218	0.059	5.466	3.760	10.933	20.218
Health and Family	3.402	0.081	-	3.483	-	0.944	0.650	1.889	3.483
Human Resources	5.818	0.138	-	5.956	-	1.615	1.111	3.230	5.956
Intergovernmental Relations	1.455	0.034	-	1.489	-	0.404	0.278	0.808	1.489
Internal Audit	0.442	0.010	-	0.452	-	0.123	0.084	0.245	0.452
Mayor	1.501	0.036	-	1.537	-	0.417	0.287	0.833	1.537
Neighborhood & Community Relations	0.788	0.019	-	0.807	-	0.219	0.150	0.438	0.807
Public Works	42.812	1.013	-	43.825	12.893	8.387	5.770	16.775	43.825
Regulatory Services	38.309	0.907	-	39.216	34.934	1.161	0.799	2.322	39.216
<b>Subtotal for all other departments</b>	<b>152.689</b>	<b>8.106</b>	<b>-</b>	<b>160.795</b>	<b>52.741</b>	<b>26.381</b>	<b>18.149</b>	<b>63.523</b>	<b>160.795</b>
<b>Total General Fund Departments</b>	<b>337.482</b>	<b>12.127</b>	<b>-</b>	<b>349.609</b>	<b>66.676</b>	<b>73.799</b>	<b>50.770</b>	<b>158.364</b>	<b>349.609</b>
<b>Total General Fund</b>	<b>379.033</b>	<b>20.960</b>	<b>-</b>	<b>399.993</b>	<b>66.676</b>	<b>73.799</b>	<b>71.308</b>	<b>188.210</b>	<b>399.993</b>
<b><u>Other Property Tax-Supported Commitments</u></b>									
Capital - Permanent Improvement	2.254	0.490	-	2.744	-	-	-	2.744	2.744
Debt Service	18.375	-	-	18.375	-	-	-	18.375	18.375
<b>Subtotal</b>	<b>20.629</b>	<b>0.490</b>	<b>-</b>	<b>21.119</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21.119</b>	<b>21.119</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	44.331	(5.244)	-	39.087	-	-	-	39.087	39.087
<b>Total Property Tax Supported Commitments</b>	<b>443.993</b>	<b>16.206</b>	<b>-</b>	<b>460.199</b>	<b>66.676</b>	<b>73.799</b>	<b>71.308</b>	<b>248.416</b>	<b>460.199</b>
<b>Total Pension Costs</b>	2012 Expense <b>44.331</b>	2013 Expense <b>43.240</b>	% change <b>-2.5%</b>				2012 Max 232.963 2013 Max 248.416 (Additional cuts needed)/Cushion for adverse circumstances (0.000)		

2014 Property Tax Supported Budgets										
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are received at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues	
						Other General City Revenues	Local Government Aid	Property Tax Revenue		
<b>General Fund</b>										
<b><u>General Fund Commitments</u></b>										
Internal Service Funds Financial Plans	17.884	(1.238)	-	16.646	-	-	-	16.646	16.646	
Transfers to BIS for WiFi from Gen Fd Depts	0.491	0.007	-	0.498	-	-	-	0.498	0.498	
Transfer to Pension Management Plan	13.632	-	-	13.632	-	-	7.432	6.200	13.632	
Graffiti Removal	0.050	-	-	0.050	-	-	-	0.050	0.050	
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550	
Transfers for City Hall rent	0.518	0.021	-	0.539	-	-	-	0.539	0.539	
Payment to County for Library System	4.106	(0.868)	-	3.238	-	-	3.238	-	3.238	
Transfer to Capital Improvement Fund	9.000	-	-	9.000	-	-	9.000	-	9.000	
Pension Debt Service Mgmt Plan	4.153	1.965	-	6.119	-	-	-	6.119	6.119	
<b>Total General Fund Commitments</b>	<b>50.384</b>	<b>(0.113)</b>	<b>-</b>	<b>50.271</b>	<b>-</b>	<b>-</b>	<b>19.670</b>	<b>30.601</b>	<b>50.271</b>	
<b><u>General Fund Departments</u></b>										
Police	134.070	4.651	-	138.721	9.971	33.577	23.374	71.799	138.721	
Fire	54.744	1.899	-	56.643	3.964	13.738	9.564	29.377	56.643	
<b>Subtotal for Public Safety</b>	<b>188.814</b>	<b>6.550</b>	<b>-</b>	<b>195.364</b>	<b>13.935</b>	<b>47.315</b>	<b>32.937</b>	<b>101.177</b>	<b>195.364</b>	
311	3.325	0.115	-	3.441	-	0.897	0.625	1.919	3.441	
Assessor	4.234	0.147	-	4.381	0.062	1.126	0.784	2.408	4.381	
Attorney	7.989	0.277	-	8.266	0.025	2.149	1.496	4.596	8.266	
BIS	-	-	-	-	-	-	-	-	-	
City Clerk/Elections/City Council	7.776	0.370	-	8.145	0.049	2.112	1.470	4.515	8.145	
City Coordinator Administration	1.630	0.057	-	1.686	-	0.440	0.306	0.940	1.686	
Civil Rights	2.189	0.076	-	2.264	-	0.591	0.411	1.263	2.264	
Communications	2.426	0.084	-	2.510	3.580	(0.279)	(0.194)	(0.596)	2.510	
Community Planning & Economic Development (CPED)	3.487	0.121	-	3.608	1.140	0.644	0.448	1.376	3.608	
Contingency	10.758	1.003	-	11.761	-	-	-	11.761	11.761	
Finance	20.218	0.701	-	20.919	0.059	5.440	3.787	11.633	20.919	
Health and Family	3.483	0.121	-	3.604	-	0.940	0.654	2.010	3.604	
Human Resources	5.956	0.207	-	6.162	-	1.607	1.119	3.437	6.162	
Intergovernmental Relations	1.489	0.052	-	1.541	-	0.402	0.280	0.859	1.541	
Internal Audit	0.452	0.016	-	0.468	-	0.122	0.085	0.261	0.468	
Mayor	1.537	0.053	-	1.590	-	0.415	0.289	0.887	1.590	
Neighborhood & Community Relations	0.807	0.028	-	0.835	-	0.218	0.152	0.465	0.835	
Public Works	43.825	1.520	-	45.345	12.893	8.463	5.892	18.098	45.345	
Regulatory Services	39.216	1.360	-	40.576	35.982	1.198	0.834	2.562	40.576	
<b>Subtotal for all other departments</b>	<b>160.795</b>	<b>6.308</b>	<b>-</b>	<b>167.103</b>	<b>53.789</b>	<b>26.484</b>	<b>18.436</b>	<b>68.393</b>	<b>167.103</b>	
<b>Total General Fund Departments</b>	<b>349.609</b>	<b>12.858</b>	<b>-</b>	<b>362.466</b>	<b>67.724</b>	<b>73.799</b>	<b>51.373</b>	<b>169.570</b>	<b>362.466</b>	
<b>Total General Fund</b>	<b>399.993</b>	<b>12.744</b>	<b>-</b>	<b>412.738</b>	<b>67.724</b>	<b>73.799</b>	<b>71.043</b>	<b>200.171</b>	<b>412.738</b>	
<b><u>Other Property Tax-Supported Commitments</u></b>										
Capital - Permanent Improvement	2.744	0.686	-	3.430	-	-	-	3.430	3.430	
Debt Service	18.375	3.430	-	21.805	-	-	-	21.805	21.805	
<b>Subtotal</b>	<b>21.119</b>	<b>4.116</b>	<b>-</b>	<b>25.235</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25.235</b>	<b>25.235</b>	
Pensions - Direct Levy for MPRA, MFRA and MERF	39.087	0.342	-	39.429	-	-	-	39.429	39.429	
<b>Total Property Tax Supported Commitments</b>	<b>460.199</b>	<b>17.202</b>	<b>-</b>	<b>477.402</b>	<b>67.724</b>	<b>73.799</b>	<b>71.043</b>	<b>264.835</b>	<b>477.402</b>	
							2013 Max	248.416		
							2014 Max	264.835		
<b>Total Pension Costs</b>							(Additional cuts needed)/Cushion for adverse circumstances		(0.000)	
		2013 Expense	2014 Expense	% change						
		43.240	45.548	5.3%						

2015 Property Tax Supported Budgets										
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues	
						Other General City Revenues	Local Government Aid	Property Tax Revenue		
<b>General Fund</b>										
<b><u>General Fund Commitments</u></b>										
Internal Service Funds Financial Plans	16.646	(7.895)	-	8.751	-	-	-	8.751	8.751	
Transfers to BIS for WiFi from Gen Fd Depts	0.498	0.007	-	0.505	-	-	-	0.505	0.505	
Transfer to Pension Management Plan	13.632	-	-	13.632	-	-	7.432	6.200	13.632	
Graffiti Removal	0.050	-	-	0.050	-	-	-	0.050	0.050	
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550	
Transfers for City Hall rent	0.539	0.022	-	0.560	-	-	-	0.560	0.560	
Payment to County for Library System	3.238	(0.875)	-	2.363	-	-	2.363	-	2.363	
Transfer to Capital Improvement Fund	9.000	-	-	9.000	-	-	9.000	-	9.000	
Pension Debt Service Mgmt Plan	6.119	(0.606)	-	5.512	-	-	-	5.512	5.512	
<b>Total General Fund Commitments</b>	<b>50.271</b>	<b>(9.348)</b>	<b>-</b>	<b>40.923</b>	<b>-</b>	<b>-</b>	<b>18.795</b>	<b>22.128</b>	<b>40.923</b>	
<b><u>General Fund Departments</u></b>										
Police	138.721	5.803	-	144.524	9.971	33.539	23.625	77.390	144.524	
Fire	56.643	2.370	-	59.013	3.964	13.721	9.665	31.662	59.013	
<b>Subtotal for Public Safety</b>	<b>195.364</b>	<b>8.173</b>	<b>-</b>	<b>203.537</b>	<b>13.935</b>	<b>47.260</b>	<b>33.290</b>	<b>109.052</b>	<b>203.537</b>	
311	3.441	0.144	-	3.585	-	0.893	0.629	2.062	3.585	
Assessor	4.381	0.183	-	4.564	0.062	1.122	0.790	2.589	4.564	
Attorney	8.266	0.346	-	8.612	0.025	2.140	1.508	4.939	8.612	
BIS	-	-	-	-	-	-	-	-	-	
City Clerk/Elections/City Council	8.145	(0.159)	-	7.986	0.049	1.978	1.394	4.565	7.986	
City Coordinator Administration	1.686	0.071	-	1.757	-	0.438	0.308	1.010	1.757	
Civil Rights	2.264	0.095	-	2.359	-	0.588	0.414	1.357	2.359	
Communications	2.510	0.105	-	2.615	3.580	(0.240)	(0.169)	(0.555)	2.615	
Community Planning & Economic Development (CPED)	3.608	0.151	-	3.759	1.140	0.653	0.460	1.506	3.759	
Contingency	11.761	1.672	-	13.433	-	-	-	13.433	13.433	
Finance	20.919	0.875	-	21.794	0.059	5.418	3.816	12.502	21.794	
Health and Family	3.604	0.151	-	3.754	-	0.936	0.659	2.159	3.754	
Human Resources	6.162	0.258	-	6.420	-	1.600	1.127	3.693	6.420	
Intergovernmental Relations	1.541	0.064	-	1.605	-	0.400	0.282	0.923	1.605	
Internal Audit	0.468	0.020	-	0.487	-	0.121	0.086	0.280	0.487	
Mayor	1.590	0.067	-	1.656	-	0.413	0.291	0.953	1.656	
Neighborhood & Community Relations	0.835	0.035	-	0.870	-	0.217	0.153	0.500	0.870	
Public Works	45.345	1.897	-	47.242	12.893	8.562	6.031	19.757	47.242	
Regulatory Services	40.576	1.698	-	42.274	37.061	1.299	0.915	2.998	42.274	
<b>Subtotal for all other departments</b>	<b>167.103</b>	<b>7.671</b>	<b>-</b>	<b>174.773</b>	<b>54.868</b>	<b>26.539</b>	<b>18.694</b>	<b>74.672</b>	<b>174.773</b>	
<b>Total General Fund Departments</b>	<b>362.466</b>	<b>15.844</b>	<b>-</b>	<b>378.310</b>	<b>68.803</b>	<b>73.799</b>	<b>51.984</b>	<b>183.724</b>	<b>378.310</b>	
<b>Total General Fund</b>	<b>412.738</b>	<b>6.496</b>	<b>-</b>	<b>419.233</b>	<b>68.803</b>	<b>73.799</b>	<b>70.779</b>	<b>205.852</b>	<b>419.233</b>	
<b><u>Other Property Tax-Supported Commitments</u></b>										
Capital - Permanent Improvement	3.430	0.490	-	3.920	-	-	-	3.920	3.920	
Debt Service	21.805	8.575	-	30.380	-	-	-	30.380	30.380	
<b>Subtotal</b>	<b>25.235</b>	<b>9.065</b>	<b>-</b>	<b>34.300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34.300</b>	<b>34.300</b>	
Pensions - Direct Levy for MPRA, MFRA and MERF	39.429	0.636	-	40.065	-	-	-	40.065	40.065	
<b>Total Property Tax Supported Commitments</b>	<b>477.402</b>	<b>16.197</b>	<b>-</b>	<b>493.598</b>	<b>68.803</b>	<b>73.799</b>	<b>70.779</b>	<b>280.217</b>	<b>493.598</b>	
						2014 Max	264.835			
						2015 Max	280.217			
<b>Total Pension Costs</b>						(Additional cuts needed)/Cushion for adverse circumstances		0.000		
						2014 Expense	45.548	2015 Expense	45.577	% change
										0.1%

2016 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><u>General Fund Commitments</u></b>									
Internal Service Funds Financial Plans	8.751	(3.024)	-	5.727	-	-	-	5.727	5.727
Transfers to BIS for WIFI from Gen Fd Depts	0.505	(0.022)	-	0.482	-	-	-	0.482	0.482
Transfer to Pension Management Plan	13.632	-	-	13.632	-	-	-	13.632	13.632
Graffiti Removal	0.050	-	-	0.050	-	-	-	0.050	0.050
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.560	0.022	-	0.582	-	-	-	0.582	0.582
Payment to County for Library System	2.363	(0.803)	-	1.560	-	-	1.560	-	1.560
Transfer to Capital Improvement Fund	9.000	-	-	9.000	-	-	-	9.000	9.000
Pension Debt Service Mgmt Plan	5.512	(0.899)	-	4.613	-	-	-	4.613	4.613
<b>Total General Fund Commitments</b>	<b>40.923</b>	<b>(4.726)</b>	<b>-</b>	<b>36.197</b>	<b>-</b>	<b>-</b>	<b>1.560</b>	<b>34.637</b>	<b>36.197</b>
<b><u>General Fund Departments</u></b>									
Police	144.524	6.270	-	150.794	9.971	31.968	29.869	78.986	150.794
Fire	59.013	2.560	-	61.573	3.964	13.078	12.219	32.312	61.573
<b>Subtotal for Public Safety</b>	<b>203.537</b>	<b>8.831</b>	<b>-</b>	<b>212.367</b>	<b>13.935</b>	<b>45.046</b>	<b>42.088</b>	<b>111.299</b>	<b>212.367</b>
311	3.585	0.156	-	3.740	-	0.849	0.793	2.098	3.740
Assessor	4.564	0.198	-	4.762	0.062	1.067	0.997	2.636	4.762
Attorney	8.612	0.374	-	8.986	0.025	2.034	1.901	5.026	8.986
BIS	-	-	-	-	-	-	-	-	-
City Clerk/Elections/City Council	7.986	0.746	-	8.733	0.049	1.971	1.842	4.871	8.733
City Coordinator Administration	1.757	0.076	-	1.833	-	0.416	0.389	1.028	1.833
Civil Rights	2.359	0.102	-	2.462	-	0.559	0.522	1.381	2.462
Communications	2.615	0.113	-	2.729	3.580	(0.193)	(0.181)	(0.477)	2.729
Community Planning & Economic Development (CPED)	3.759	0.163	-	3.922	1.140	0.632	0.590	1.560	3.922
Contingency	13.433	0.471	-	13.904	-	3.156	2.949	7.799	13.904
Finance	21.794	0.946	-	22.740	0.059	5.149	4.811	12.722	22.740
Health and Family	3.754	0.163	-	3.917	-	0.889	0.831	2.197	3.917
Human Resources	6.420	0.279	-	6.699	-	1.521	1.421	3.757	6.699
Intergovernmental Relations	1.605	0.070	-	1.675	-	0.380	0.355	0.939	1.675
Internal Audit	0.487	0.021	-	0.508	-	0.115	0.108	0.285	0.508
Mayor	1.656	0.072	-	1.728	-	0.392	0.367	0.969	1.728
Neighborhood & Community Relations	0.870	0.038	-	0.907	-	0.206	0.192	0.509	0.907
Public Works	47.242	2.050	-	49.292	12.893	8.263	7.720	20.416	49.292
Regulatory Services	42.274	1.834	-	44.108	38.173	1.347	1.259	3.329	44.108
<b>Subtotal for all other departments</b>	<b>174.773</b>	<b>7.871</b>	<b>-</b>	<b>182.644</b>	<b>55.980</b>	<b>28.754</b>	<b>26.866</b>	<b>71.044</b>	<b>182.644</b>
<b>Total General Fund Departments</b>	<b>378.310</b>	<b>16.701</b>	<b>-</b>	<b>395.012</b>	<b>69.915</b>	<b>73.799</b>	<b>68.954</b>	<b>182.343</b>	<b>395.012</b>
<b>Total General Fund</b>	<b>419.233</b>	<b>11.975</b>	<b>-</b>	<b>431.208</b>	<b>69.915</b>	<b>73.799</b>	<b>70.514</b>	<b>216.980</b>	<b>431.208</b>
<b><u>Other Property Tax-Supported Commitments</u></b>									
Capital - Permanent Improvement	3.920	0.980	-	4.900	-	-	-	4.900	4.900
Debt Service	30.380	1.470	-	31.850	-	-	-	31.850	31.850
<b>Subtotal</b>	<b>34.300</b>	<b>2.450</b>	<b>-</b>	<b>36.750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36.750</b>	<b>36.750</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	40.065	0.930	-	40.995	-	-	-	40.995	40.995
<b>Total Property Tax Supported Commitments</b>	<b>493.598</b>	<b>15.355</b>	<b>-</b>	<b>508.953</b>	<b>69.915</b>	<b>73.799</b>	<b>70.514</b>	<b>294.725</b>	<b>508.953</b>
<b>Total Pension Costs</b>	2015 Expense <b>45.577</b>	2016 Expense <b>45.608</b>	% change <b>0.1%</b>				2015 Max 280.217 2016 Max 294.725	0.000	(Additional cuts needed)/Cushion for adverse circumstances