

**City of Minneapolis
2005 Adopted Budget
Five-year Financial Direction 2006-2010**

Introduction

In keeping with the January 2003 resolution five-year financial direction and commitment to business planning resolution, this document reflects the an update to the five-year financial direction. Annually, the Mayor's Recommended budget will include a proposed direction for Council deliberation with adoption of the five-year financial direction with the adoption of the following year's budget.

The 2005 budget was the first year when the direction has been updated with the Mayor's recommendation. The purpose of adopting a 2006-2010 financial direction is to provide guidance for departments in updating their business plans during 2005.

New Conditions Reflected in the Financial Direction

The financial schedules and summary tables in this document take into account new circumstances that the City faces during the 2006-2010 timeframe:

- ***Direct Departmental and Enterprise-wide General Fund Revenue estimates:*** These estimates reflect a 0% growth rate on both direct revenue to departments in the general fund and City-wide revenues in the general fund. (An example of City-wide revenue in the general fund is franchise fees.)

This is a **change** to the assumption regarding revenue estimates. A minimal growth factor of 1.5% was assumed in the adopted five-year financial direction and the March 2004 update. The City's experience with growth in these types of revenue has not kept pace with these expectations in 2003-2005. The decline in revenue estimates from the originally projected amount is \$3-4 million for the term of the five-year plan.

The exception to this assumption change is license and permit revenues in Regulatory Services, which still include 3% revenue growth.

- ***The 2005 Adopted budget is the basis for future projections:*** In other words, the starting place for the 2006-2010 department budget estimates is what is included in the 2005 Adopted budget.

One-time 2005 supplemental items are removed from department budgets in 2006 and beyond. To the extent that 2005 budget reductions are from one-time sources (like attrition or leaves), the financial direction assumes that new strategies are identified to meet these reductions on an ongoing basis. The department that is most reflective of this circumstance is the Police department, where about \$2 million of the 2005 Adopted budget target cuts are from one-time sources.

In summary, the 2005 budget for revenues and expenditure is the base for the 2006-2010 projections.

- ***No adverse news regarding Local Government Aid is incorporated into the projections.*** The City has seen declines in LGA revenue as a result of changes in the need factors included in the LGA formula. Further, resolution of the State budget deficit may include discussions on the size of the LGA program.
- ***The 2006-10 plan contains no policy changes from the adopted five-year financial direction.*** The fundamental assumptions about service priorities remain.
- ***Property tax estimates are based upon adopted tax policy.*** No changes to the maximum revenue increase of 8% are included.
- ***Departmental Reductions in 2010 are distributed as reductions were distributed in 2009.*** As the time frame for business planning shifts out each year, a year is added to the projection based upon the previous year's assumptions.
- ***The City's pension outlook is no better, no worse than the estimates from earlier in 2004.*** The reduction in pension obligations estimated for the 2005 are included as a change to the base for the projections for 2006-2010. However, no new relief from these obligations are reflected in the five-year direction, nor are any new adverse circumstances.
- ***Change to policy allowing departments to use revenue increases to offset reductions in the five-year direction:*** As reflected in the assumption change outlined at the beginning of this section, department direct revenue estimates have not kept up with the minimal increases reflected in the adopted five-year financial direction. As materials are presented to elected officials, decisions regarding the departments use of revenues to offset their five-year financial direction reductions will be measured against the department's ability to limit expenditure to $\frac{3}{4}$ of the growth anticipated in the plan. This change institutes accountability for the reduced revenue assumptions in the plan.
- ***Wage growth is limited to 2%.*** To the degree that contracts settle at a higher rate in 2006-2010, additional reductions would be needed.
- ***No relief from reductions nor any growth is planned in the Capital or Debt Service Levies for the Capital plan until 2010.*** Pressure on the capital project budgets will continue. Any new projects will need to be offset by reductions in projects in the current plan. A 2% growth factor is included in 2010 in order to begin planning for expanded capital needs.
- ***No good news is anticipated resulting from tax increment decertifications.*** To the extent that more property tax comes back to the City, policy choices will

be needed. Finance is starting a project to estimate the effects of TI decertifications.

Detailed assumptions and schedules are located at the end of this section.

Summary of the Five-Year Direction

The following table reflects the 2005 Adopted Five-Year Financial Direction:

Department	2006-2010 Five Year Financial Direction (same as in the Five-Year Financial Direction)		2005 Budget (dollars in millions)			
	Reductions (dollars in millions)	Positions (assuming \$75,000 per position)	Adopted Budget	Adopted Five-Year Financial Direction	Difference due to 2005 Budget Decisions	Total Difference *
Police	\$10.4	139	\$94.7	\$90.7	\$1.7	\$4.0
Fire	\$2.1	28	\$45.2	\$44.3	\$0.0	\$0.9
Public Works	\$8.5	113	\$36.3	\$36.4	\$0.0	(\$0.1)
Health and Family Support (HFS)	\$3.0	40	\$3.7	\$2.8	\$0.1	\$0.9
Business Information Services (BIS)	\$0.6	8	\$0	\$11.2	\$0.0	(\$11.2)
Regulatory Services	\$0	0	\$20.9	\$20.8	(\$0.1)	\$0.1
All Other Spending	\$5.2	69	\$74.5	\$58	\$0.8	\$16.5
Total	\$29.8	397	\$ 275.3	\$264.2	\$2.5	\$11.1

* The total difference includes:

- Effects of the decisions in 2005,
- BIS rate model (which added payments in each department's budget rather than a centralized fund transfer of \$11.2 million), and
- Other non-policy related accounting changes (general fund rate model implementation and shifting pension expense into the general fund).

Assumptions (Same as past projections– except items in bold)

- Decreased need for property taxes to support library referendum bonds are shifted to pension bonds
- Increased pension costs are offset by general fund reductions
- Health and Family Support's general fund support is eliminated; the laboratory budget (supported by fees) remains.
- The 2% wage cap is maintained over the five-years
- No greater than 19% growth is experienced in health insurance costs
- No additional cuts other than what was included in the five-year plan are included for the permanent improvement levy or for debt service
- Community Development Resources are reduced as planned in the 5-year direction originally. In addition, the direct general fund resources are reduced by the same proportion as the planning department in the five-year plan
- Departments that did not receive a reduction in the adopted plan do not receive one in the updated direction
- When detailed by year, the annual cuts mirror the cuts in the adopted five-year plan.
- Other than the reduction in 2005, no additional reductions in local government aid are assumed, LGA reductions from 2002, 2003, 2004 and 2005 are included in the base
- Revenues in the general fund are **NOT assumed to increase by annually**, except for licenses and permits which are anticipated to increase by 3.0% annually
- No additional revenues are anticipated from public works revenue (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
- Financial relief for pension obligations from legislative or other sources is not anticipated
- Full funding of pension and internal service fund debts are included. Constraints in internal service funds are maintained. No additional pension bad news in planned.
- Reductions as planned to gap funding are reflected for public works, capital and debt service.
- The level of revenue from the parking fund is reduced according to the Council adopted financial work-out plan for that fund.
- Entertainment tax from the Convention Center fund flows at the same rate as in the past (about \$8 million annually)
- No changes to state tax law regarding property taxes (including levy limits, classification rates, phase out of limited market value)
- No new revenue from decertification of tax increment financing districts.

Five Year Summary of Property Tax Supported Budgets

	2005 Expense	5-yr Projected Growth in Spending	5-yr Reduction to Growth in Spending	2010 Expense	Avg Annual % Incr over 5-yr period	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>				2010 Total Revenues
						2010 Direct Revenue	2010 General City Revenues (Non-Direct)	2010 Local Government Aid	2010 Property Tax Revenue	
Mayor	1,053,899	185,000	-	1,238,899	3.5%	-	306,440	315,307	617,153	1,238,899
Elections	963,708	162,000	(50,000)	1,075,708	2.3%	84,554	245,208	252,303	493,642	1,075,708
City Council	3,322,914	584,000	-	3,906,914	3.5%	-	966,563	994,531	1,945,820	3,906,914
Community Planning and Economic I	3,266,729	543,000	(400,000)	3,409,729	0.9%	567,300	721,787	742,672	1,377,971	3,409,729
Contingency	2,211,143	1,546,000	(1,500,000)	2,257,143	0.4%	-	632,563	650,867	973,713	2,257,143
City Coord Admin, Comm, IGR	4,102,523	719,000	-	4,821,523	3.5%	2,316,600	619,782	637,716	1,247,425	4,821,523
Civil Rights	2,338,040	187,000	(450,000)	2,075,040	-2.2%	-	538,056	553,625	983,359	2,075,040
Assessor	3,101,062	545,000	-	3,646,062	3.5%	134,000	868,822	893,962	1,749,278	3,646,062
City Clerk	1,305,447	229,000	-	1,534,447	3.5%	15,000	375,959	386,838	756,650	1,534,447
Health and Family	3,652,728	233,000	(2,352,212)	1,533,516	-11.6%	609,000	-	-	924,516	1,533,516
Human Resources	5,526,672	921,000	(600,000)	5,847,672	1.2%	5,000	1,470,227	1,512,768	2,859,676	5,847,672
Attorney	6,422,482	993,000	(600,000)	6,815,482	1.2%	108,000	1,684,227	1,732,960	3,290,296	6,815,482
Emergency Communications	6,683,866	1,458,000	(800,000)	7,341,866	2.0%	50,000	-	-	7,291,866	7,341,866
Internal Service Funds	16,426,110	12,222,000	-	28,648,110	14.9%	-	7,087,642	7,292,724	14,267,743	28,648,110
Finance	17,746,460	3,040,000	(900,000)	19,886,460	2.4%	47,569	4,945,400	5,088,496	9,804,995	19,886,460
Regulatory Services	20,892,048	3,666,000	-	24,558,048	3.5%	31,371,824	-	-	(6,813,776)	24,558,048
Business Information Services*	-	(63,000)	(600,000)	(663,000)	n/a	-	-	-	(663,000)	(663,000)
Public Works	36,335,689	10,043,000	(8,475,000)	37,903,689	0.9%	11,571,512	6,919,067	7,119,271	12,293,839	37,903,689
Fire	45,200,377	7,733,000	(2,055,000)	50,878,377	2.5%	2,565,700	12,004,804	12,352,164	23,955,710	50,878,377
Police	94,749,237	15,710,000	(10,433,980)	100,025,257	1.1%	8,582,277	22,952,525	23,616,659	44,873,796	100,025,257
Total General Fund	275,301,134	60,656,000	(29,216,192)	306,740,942	2.3%	58,028,336	62,339,074	64,142,861	122,230,671	306,740,942
Capital - Permanent Improvement	1,927,895	1,900,000	(2,110,000)	1,717,895	-2.2%	-	-	-	1,717,895	1,717,895
Debt Service	22,764,000	4,400,000	(8,409,379)	18,754,621	-3.5%	-	-	-	18,754,621	18,754,621
Subtotal	24,691,895	6,300,000	(10,519,379)	20,472,516	-3.4%	-	-	-	20,472,516	20,472,516
Total City (not incl special levies)	299,993,029	66,956,000	(39,735,571)	327,213,458	1.8%	58,028,336	62,339,074	64,142,861	142,703,187	327,213,458
Community Development	-	-	-	-	n/a	-	-	-	-	-
Pensions	18,439,800	17,000,000	-	35,439,800	18.4%	-	-	-	35,439,800	35,439,800
Total	318,432,829	83,956,000	(39,735,571)	362,653,258	2.8%	58,028,336	62,339,074	64,142,861	178,142,987	362,653,258
						2005 Adopted		128,791,295		
						2010 Max		202,048,974		
						Difference between maximum and needed amount to balance				(23,905,987)
						Summary Information				
* Internal Service Funds line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund						Total		83,956,000		4.9%
						Growth in Spending to fund Current Service Levels		(39,735,571)		-47.3%
						Offsetting Reduction to Growth in Spending		(510,213)		-0.6%
						Offsetting Growth in NonTax Revenue		(49,210,216)		-58.6%
						Offsetting Growth in City's Share of Property Tax		(5,500,000)		-106.6%

2006 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	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
					Direct Revenue	General City Revenues (Non-Direct)	Local Government Aid	Property Tax Revenue	
Mayor	1,053,899	32,000	-	1,085,899	-	305,866	301,188	478,846	1,085,899
Elections	963,708	29,000	-	992,708	84,554	255,878	251,965	400,311	992,708
City Council	3,322,914	102,000	-	3,424,914	-	964,386	949,637	1,510,891	3,424,914
Community Planning and Economic	3,266,729	100,000	(100,000)	3,266,729	567,300	788,317	776,261	1,134,851	3,266,729
Contingency	2,211,143	68,000	(300,000)	1,979,143	-	641,724	631,910	705,509	1,979,143
City Coord Admin, Comm, IGR	4,102,523	125,000	-	4,227,523	2,316,600	538,248	530,016	842,658	4,227,523
Civil Rights	2,338,040	(99,000)	(75,000)	2,164,040	-	630,678	621,032	912,330	2,164,040
Assessor	3,101,062	95,000	-	3,196,062	134,000	862,262	849,075	1,350,724	3,196,062
City Clerk	1,305,447	40,000	-	1,345,447	15,000	374,646	368,917	586,884	1,345,447
Health and Family	3,652,728	(28,000)	(789,255)	2,835,473	609,000	849,173	836,186	541,114	2,835,473
Human Resources	5,526,672	169,000	(200,000)	5,495,672	5,000	1,602,559	1,578,050	2,310,064	5,495,672
Attorney	6,422,482	121,000	(150,000)	6,393,482	108,000	1,812,415	1,784,697	2,688,370	6,393,482
Emergency Communications	6,683,866	504,000	(160,000)	7,027,866	50,000	-	-	6,977,866	7,027,866
Internal Service Funds	16,426,110	2,702,000	-	19,128,110	-	5,386,795	5,304,411	8,436,905	19,128,110
Finance	17,746,460	542,000	(250,000)	18,038,460	47,569	5,137,033	5,058,469	7,795,389	18,038,460
Regulatory Services	20,892,048	638,000	-	21,530,048	27,873,459	-	-	(6,343,411)	21,530,048
Business Information Services*	-	-	-	-	-	-	-	-	-
Public Works	36,335,689	1,910,000	(1,735,000)	36,510,689	11,571,512	7,511,990	7,397,104	10,030,083	36,510,689
Fire	45,200,377	1,381,000	(711,000)	45,870,377	2,565,700	12,395,636	12,206,061	18,702,980	45,870,377
Police	94,749,237	2,895,000	(2,526,527)	95,117,710	8,582,277	25,081,469	24,697,882	36,756,082	95,117,710
Total General Fund	275,301,134	11,326,000	(6,996,782)	279,630,352	54,529,971	65,139,074	64,142,861	95,818,446	279,630,352
Capital - Permanent Improvement	1,927,895	440,000	(490,000)	1,877,895	-	-	-	1,877,895	1,877,895
Debt Service	22,764,000	1,000,000	(3,979,393)	19,784,607	-	-	-	19,784,607	19,784,607
Subtotal	24,691,895	1,440,000	(4,469,393)	21,662,502	-	-	-	21,662,502	21,662,502
Total City (not incl special levies)	299,993,029	12,766,000	(11,466,175)	301,292,854	54,529,971	65,139,074	64,142,861	117,480,948	301,292,854
Community Development	-	-	-	-	-	-	-	-	-
Pensions	18,439,800	(500,000)	-	17,939,800	-	-	-	17,939,800	17,939,800
Total	318,432,829	12,266,000	(11,466,175)	319,232,654	54,529,971	65,139,074	64,142,861	135,420,748	319,232,654
								2005 Adopted	128,791,295
								2006 Max	140,000,315
								Difference between maximum and needed amount to balance	(4,579,567)
Summary Information:									
								Total	% of Total Growth
Growth in Spending to fund Current Service Levels								12,266,000	3.8%
Offsetting Reduction to Growth in Spending								(11,466,175)	-3.6%
Offsetting Growth in NonTax Revenue								188,152	1.5%
Offsetting Growth in City's Share of the Property Tax								(6,487,977)	-52.9%
Total								(5,500,000)	-144.8%
* Internal Service Funds line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund									

2007 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	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
					Direct Revenue	General City Revenues (Non-Direct)	Local Government Aid	Property Tax Revenue	
Mayor	1,085,899	33,000	-	1,118,899	-	304,865	304,883	509,151	1,118,899
Elections	992,708	30,000	(50,000)	972,708	84,554	255,667	255,682	376,804	972,708
City Council	3,424,914	105,000	-	3,529,914	-	961,542	961,598	1,606,774	3,529,914
Community Planning and Economic	3,266,729	100,000	(75,000)	3,291,729	567,300	762,584	762,629	1,199,216	3,291,729
Contingency	1,979,143	360,000	(300,000)	2,039,143	-	637,370	637,408	764,365	2,039,143
City Coord Admin, Comm, IGR	4,227,523	129,000	-	4,356,523	2,316,600	555,772	555,805	928,347	4,356,523
Civil Rights	2,164,040	66,000	(75,000)	2,155,040	-	607,552	607,588	939,899	2,155,040
Assessor	3,196,062	98,000	-	3,294,062	134,000	860,787	860,837	1,438,438	3,294,062
City Clerk	1,345,447	41,000	-	1,386,447	15,000	373,647	373,669	624,132	1,386,447
Health and Family	2,835,473	87,000	(765,143)	2,157,330	609,000	630,149	630,186	287,994	2,157,330
Human Resources	5,495,672	168,000	(100,000)	5,563,672	5,000	1,541,543	1,541,634	2,475,495	5,563,672
Attorney	6,393,482	195,000	(150,000)	6,438,482	108,000	1,765,543	1,765,647	2,799,293	6,438,482
Emergency Communications	7,027,866	215,000	(160,000)	7,082,866	50,000	-	-	7,032,866	7,082,866
Internal Service Funds	19,128,110	2,784,000	-	21,912,110	-	5,969,537	5,969,890	9,972,683	21,912,110
Finance	18,038,460	551,000	(200,000)	18,389,460	47,569	5,051,323	5,051,621	8,238,947	18,389,460
Regulatory Services	21,530,048	658,000	-	22,188,048	28,709,663	-	-	(6,521,615)	22,188,048
Business Information Services*	-	-	(600,000)	(600,000)	-	-	-	(600,000)	(600,000)
Public Works	36,510,689	1,915,000	(1,835,000)	36,590,689	11,571,512	7,315,906	7,316,338	10,386,932	36,590,689
Fire	45,870,377	1,401,000	(711,000)	46,560,377	2,565,700	12,179,106	12,179,825	19,635,747	46,560,377
Police	95,117,710	2,906,000	(3,912,464)	94,111,246	8,582,277	24,366,181	24,367,620	36,795,169	94,111,246
Total General Fund	279,630,352	11,842,000	(8,933,607)	282,538,745	55,366,175	64,139,074	64,142,861	98,890,635	282,538,745
Capital - Permanent Improvement	1,877,895	440,000	(700,000)	1,617,895	-	-	-	1,617,895	1,617,895
Debt Service	19,784,607	1,000,000	(2,107,805)	18,676,802	-	-	-	18,676,802	18,676,802
Subtotal	21,662,502	1,440,000	(2,807,805)	20,294,697	-	-	-	20,294,697	20,294,697
Total City (not incl special levies)	301,292,854	13,282,000	(11,741,412)	302,833,442	55,366,175	64,139,074	64,142,861	119,185,332	302,833,442
Community Development	-	-	-	-	-	-	-	-	-
Pensions	17,939,800	5,800,000	-	23,739,800	-	-	-	23,739,800	23,739,800
Total	319,232,654	19,082,000	(11,741,412)	326,573,242	55,366,175	64,139,074	64,142,861	142,925,132	326,573,242
								2006 Max	140,000,315
								2007 Max	152,135,934
								Difference between maximum and needed amount to balance	(9,210,802)
Summary Information:									
					Total	% of Total Growth	Annual Chg		
Growth in Spending to fund Current Service Levels					19,082,000			5.8%	
Offsetting Reduction to Growth in Spending					(11,741,412)		-61.5%	-3.6%	
Offsetting Growth in NonTax Revenue					163,796		0.9%	-0.1%	
Offsetting Growth in City's Share of the Property Tax					(7,504,384)		-39.3%	10.9%	
Total					-		-100.0%		

* Internal Service Funds/Transfers line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund. The reduction in 2007 will be in BIS operations, which will be reflected in an overall reduction in the BIS charges to each department in the general fund.

2008 Property Tax Supported Budgets									
					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>				
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue	General City Revenues (Non-Direct)	Local Government Aid	Property Tax Revenue	Total Revenues
Mayor	1,118,899	36,000	-	1,154,899	-	307,527	312,416	534,955	1,154,899
Elections	972,708	31,000	-	1,003,708	84,554	244,835	248,727	425,592	1,003,708
City Council	3,529,914	114,000	-	3,643,914	-	970,190	985,614	1,688,109	3,643,914
Community Planning and Economic Dev	3,291,729	106,000	(75,000)	3,322,729	567,300	753,685	765,667	1,236,077	3,322,729
Contingency	2,039,143	366,000	(300,000)	2,105,143	-	640,328	650,508	814,307	2,105,143
City Coord Admin, Comm, IGR	4,356,523	141,000	-	4,497,523	2,316,600	580,600	589,831	1,010,492	4,497,523
Civil Rights	2,155,040	70,000	(100,000)	2,125,040	-	592,309	601,725	931,006	2,125,040
Assessor	3,294,062	106,000	-	3,400,062	134,000	869,690	883,516	1,512,856	3,400,062
City Clerk	1,386,447	45,000	-	1,431,447	15,000	377,069	383,063	656,315	1,431,447
Health and Family	2,157,330	70,000	(784,366)	1,442,964	609,000	-	-	833,964	1,442,964
Human Resources	5,563,672	180,000	(100,000)	5,643,672	5,000	1,527,834	1,552,123	2,558,715	5,643,672
Attorney	6,438,482	208,000	(100,000)	6,546,482	108,000	1,740,850	1,768,526	2,929,105	6,546,482
Emergency Communications	7,082,866	229,000	(160,000)	7,151,866	50,000	-	-	7,101,866	7,151,866
Internal Service Funds	21,912,110	2,908,000	-	24,820,110	-	6,608,240	6,713,298	11,498,572	24,820,110
Finance	18,389,460	594,000	(150,000)	18,833,460	47,569	5,041,644	5,121,796	8,622,452	18,833,460
Regulatory Services	22,188,048	717,000	-	22,905,048	29,570,953	-	-	(6,665,905)	22,905,048
Business Information Services*	(600,000)	(19,000)	-	(619,000)	-	-	-	(619,000)	(619,000)
Public Works	36,590,689	1,982,000	(1,635,000)	36,937,689	11,571,512	7,189,028	7,303,319	10,873,830	36,937,689
Fire	46,560,377	1,505,000	(211,000)	47,854,377	2,565,700	12,113,929	12,306,517	20,868,231	47,854,377
Police	94,111,246	3,041,000	(1,331,663)	95,820,583	8,582,277	23,581,316	23,956,213	39,700,777	95,820,583
Total General Fund	282,538,745	12,430,000	(4,947,029)	290,021,716	56,227,465	63,139,074	64,142,861	106,512,316	290,021,716
Capital - Permanent Improvement	1,617,895	460,000	(460,000)	1,617,895	-	-	-	1,617,895	1,617,895
Debt Service	18,676,802	1,000,000	(1,322,181)	18,354,621	-	-	-	18,354,621	18,354,621
Subtotal	20,294,697	1,460,000	(1,782,181)	19,972,516	-	-	-	19,972,516	19,972,516
Total City (not incl special levies)	302,833,442	13,890,000	(6,729,210)	309,994,232	56,227,465	63,139,074	64,142,861	126,484,832	309,994,232
Community Development	-	-	-	-	-	-	-	-	-
Pensions	23,739,800	5,300,000	-	29,039,800	-	-	-	29,039,800	29,039,800
Total	326,573,242	19,190,000	(6,729,210)	339,034,032	56,227,465	63,139,074	64,142,861	155,524,632	339,034,032
								2007 Max	152,135,934
								2008 Max	167,349,666
								Difference between maximum and needed amount to balance	(11,825,034)
Summary Information:									
* Internal Service Funds/Transfers line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund.			Total	% of Total Growth	Annual Chg				
	Growth in Spending to fund Current Service Levels		19,190,000		5.7%				
	Offsetting Reduction to Growth in Spending		(6,729,210)	-35.1%	-2.0%				
	Offsetting Growth in NonTax Revenue		138,710	0.7%	-0.2%				
	Offsetting Growth in City's Share of the Property Tax		(12,599,500)	-65.7%	14.8%				
		Total	0	-100.0%					

2009 Property Tax Supported Budgets												
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	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		
					Direct Revenue	General City Revenues (Non-Direct)	Local Government Aid	Property Tax Revenue				
Mayor	1,154,899	40,000	-	1,194,899	-	305,018	313,844	576,037		1,194,899		
Elections	1,003,708	34,000	-	1,037,708	84,554	243,497	250,543	459,115		1,037,708		
City Council	3,643,914	125,000	-	3,768,914	-	962,387	990,234	1,816,294		3,768,914		
Community Planning and Economic Development	3,322,729	114,000	(75,000)	3,361,729	567,300	732,703	753,903	1,307,823		3,361,729		
Contingency	2,105,143	372,000	(300,000)	2,177,143	-	632,588	650,892	893,662		2,177,143		
City Coord Admin, Comm, IGR	4,497,523	154,000	-	4,651,523	2,316,600	596,302	613,556	1,125,066		4,651,523		
Civil Rights	2,125,040	73,000	(100,000)	2,098,040	-	561,240	577,480	959,320		2,098,040		
Assessor	3,400,062	117,000	-	3,517,062	134,000	863,767	888,761	1,630,534		3,517,062		
City Clerk	1,431,447	49,000	-	1,480,447	15,000	374,226	385,055	706,166		1,480,447		
Health and Family	1,442,964	50,000	(13,448)	1,479,516	609,000	-	-	870,516		1,479,516		
Human Resources	5,643,672	194,000	(100,000)	5,737,672	5,000	1,489,262	1,532,354	2,711,056		5,737,672		
Attorney	6,546,482	225,000	(100,000)	6,671,482	108,000	1,701,401	1,750,631	3,111,450		6,671,482		
Emergency Communications	7,151,866	245,000	(160,000)	7,236,866	50,000	-	-	7,186,866		7,236,866		
<i>Internal Service Funds</i>	24,820,110	1,852,000	-	26,672,110	-	6,810,533	7,007,597	12,853,980		26,672,110		
Finance	18,833,460	646,000	(150,000)	19,329,460	47,569	4,961,921	5,105,494	9,214,476		19,329,460		
Regulatory Services	22,905,048	786,000	-	23,691,048	30,458,082	-	-	(6,767,034)		23,691,048		
Business Information Services*	(619,000)	(21,000)	-	(640,000)	-	-	-	(640,000)		(640,000)		
Public Works	36,937,689	2,068,000	(1,635,000)	37,370,689	11,571,512	7,005,096	7,207,790	11,586,291		37,370,689		
Fire	47,854,377	1,642,000	(211,000)	49,285,377	2,565,700	11,983,586	12,330,333	22,405,758		49,285,377		
Police	95,820,583	3,289,000	(1,331,663)	97,777,920	8,582,277	23,115,547	23,784,397	42,295,699		97,777,920		
Total General Fund	290,021,716	12,054,000	(4,176,111)	297,899,605	57,114,594	62,339,074	64,142,861	114,303,076		297,899,605		
Capital - Permanent Improvement	1,617,895	460,000	(460,000)	1,617,895				1,617,895		1,617,895		
Debt Service	18,354,621	1,000,000	(1,000,000)	18,354,621				18,354,621		18,354,621		
Subtotal	19,972,516	1,460,000	(1,460,000)	19,972,516				19,972,516		19,972,516		
Total City (not incl special levies)	309,994,232	13,514,000	(5,636,111)	317,872,121	57,114,594	62,339,074	64,142,861	134,275,592		317,872,121		
Community Development	-	-	-	-	-	-	-	-		-		
Pensions	29,039,800	3,200,000		32,239,800				32,239,800		32,239,800		
Total	339,034,032	16,714,000	(5,636,111)	350,111,921	57,114,594	62,339,074	64,142,861	166,515,392		350,111,921		
					2008 Max		167,349,666					
					2009 Max		183,880,650					
					Difference between maximum and needed amount to balance		(17,365,257)					
					Summary Information:							
* Internal Service Funds/Transfers line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund.					Total		% of Total Growth		Annual Chg			
					Growth in Spending to fund Current Service Levels		16,714,000		4.8%			
					Offsetting Reduction to Growth in Spending		(5,636,111)		-33.7%		-1.6%	
					Offsetting Growth in NonTax Revenue		(87,129)		-0.5%		0.0%	
					Offsetting Growth in City's Share of the Property Tax		(10,990,760)		-65.8%		7.1%	
					Total		(0)		-100.0%			

2010 Property Tax Supported Budgets												
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	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>							
					Direct Revenue	General City Revenues (Non-Direct)	Local Government Aid	Property Tax Revenue	Total Revenues			
Mayor	1,194,899	44,000	-	1,238,899	-	306,440	315,307	617,153	1,238,899			
Elections	1,037,708	38,000	-	1,075,708	84,554	245,208	252,303	493,642	1,075,708			
City Council	3,768,914	138,000	-	3,906,914	-	966,563	994,531	1,945,820	3,906,914			
Community Planning and Economic	3,361,729	123,000	(75,000)	3,409,729	567,300	721,787	742,672	1,377,971	3,409,729			
Contingency	2,177,143	380,000	(300,000)	2,257,143	-	632,563	650,867	973,713	2,257,143			
City Coord Admin, Comm, IGR	4,651,523	170,000	-	4,821,523	2,316,600	619,782	637,716	1,247,425	4,821,523			
Civil Rights	2,098,040	77,000	(100,000)	2,075,040	-	538,056	553,625	983,359	2,075,040			
Assessor	3,517,062	129,000	-	3,646,062	134,000	868,822	893,962	1,749,278	3,646,062			
City Clerk	1,480,447	54,000	-	1,534,447	15,000	375,959	386,838	756,650	1,534,447			
Health and Family	1,479,516	54,000	-	1,533,516	609,000	-	-	924,516	1,533,516			
Human Resources	5,737,672	210,000	(100,000)	5,847,672	5,000	1,470,227	1,512,768	2,859,676	5,847,672			
Attorney	6,671,482	244,000	(100,000)	6,815,482	108,000	1,684,227	1,732,960	3,290,296	6,815,482			
Emergency Communications	7,236,866	265,000	(160,000)	7,341,866	50,000	-	-	7,291,866	7,341,866			
<i>Internal Service Funds</i>	26,672,110	1,976,000	-	28,648,110	-	7,087,642	7,292,724	14,267,743	28,648,110			
Finance	19,329,460	707,000	(150,000)	19,886,460	47,569	4,945,400	5,088,496	9,804,995	19,886,460			
Regulatory Services	23,691,048	867,000	-	24,558,048	31,371,824	-	-	(6,813,776)	24,558,048			
Business Information Services*	(640,000)	(23,000)	-	(663,000)	-	-	-	(663,000)	(663,000)			
Public Works	37,370,689	2,168,000	(1,635,000)	37,903,689	11,571,512	6,919,067	7,119,271	12,293,839	37,903,689			
Fire	49,285,377	1,804,000	(211,000)	50,878,377	2,565,700	12,004,804	12,352,164	23,955,710	50,878,377			
Police	97,777,920	3,579,000	(1,331,663)	100,025,257	8,582,277	22,952,525	23,616,659	44,873,796	100,025,257			
Total General Fund	297,899,605	13,004,000	(4,162,663)	306,740,942	58,028,336	62,339,074	64,142,861	122,230,671	306,740,942			
Capital - Permanent Improvement	1,617,895	100,000	-	1,717,895	-	-	-	1,717,895	1,717,895			
Debt Service	18,354,621	400,000	-	18,754,621	-	-	-	18,754,621	18,754,621			
Subtotal	19,972,516	500,000	-	20,472,516	-	-	-	20,472,516	20,472,516			
Total City (not incl special levies)	317,872,121	13,504,000	(4,162,663)	327,213,458	58,028,336	62,339,074	64,142,861	142,703,187	327,213,458			
Community Development	-	-	-	-	-	-	-	-	-			
Pensions	32,239,800	3,200,000	-	35,439,800	-	-	-	35,439,800	35,439,800			
Total	350,111,921	16,704,000	(4,162,663)	362,653,258	58,028,336	62,339,074	64,142,861	178,142,987	362,653,258			
					2009 Max		183,880,650					
					2010 Max		202,048,974					
					Difference between maximum and needed amount to balance		(23,905,987)					
					Summary Information:							
Note: Internal Service Funds/Transfers line includes payments to internal service funds to cover debt payments, both internal and external, as required by the workout plans. Department Budget amounts beginning in 2005 include \$12.1 million in BIS charges previously budgeted centrally in the general fund.					Total		% of Total Growth		Annual Chg			
					Growth in Spending to fund Current Service Levels		16,704,000		4.6%			
					Offsetting Reduction to Growth in Spending		(4,162,663)		-24.9%		-1.1%	
					Offsetting Growth in NonTax Revenue		(913,742)		-5.5%		0.5%	
					Offsetting Growth in City's Share of the Property Tax		(11,627,595)		-69.6%		7.0%	
					Total		(0)		-100.0%			