

City of Minneapolis 2010 Revised Budget

Five-year Financial Direction 2011-2015 (Including detailed information on the City's General Fund)

Introduction

In keeping with the City's ongoing commitment to long-term financial planning, this document reflects five-year financial direction. The purpose of adopting a 2011-2015 financial direction is to provide guidance for departments in updating their business plans and to provide a long-term direction on available resources.

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 \$404.3 million in the financial direction, \$371.6 million is in the City's general fund, which is the primary funding source for many City services.

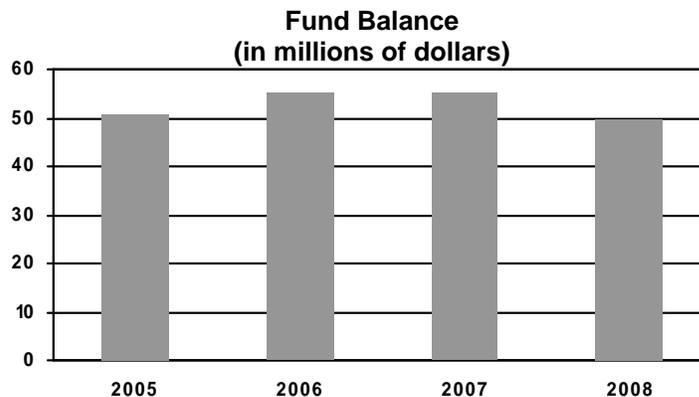
General Fund

The general fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. 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 funds account for more than 80% of the general fund's annual financial resources.

Historical Financial Performance

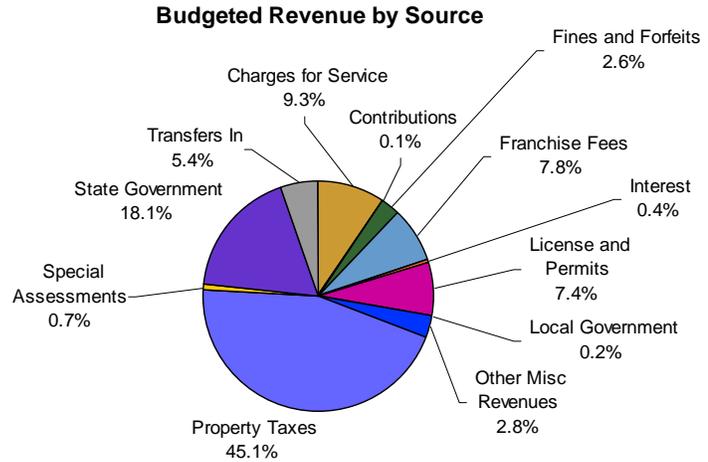
The results of the general fund's annual operations at the end of the year reflect the fund's "fund balance." The general fund's fund balance measures the amount of available, spendable resources contained within the fund. The balance provides the City a reserve to cushion adverse economic shocks and to meet a portion of the City's liquidity needs. The City's policy is to maintain a minimum fund balance of 15% of the following year's revenue. 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 2008 with a fund balance of \$55.2 million. The 2008 year-end fund balance in the General Fund was \$49.7 million, which is below the stated fund balance requirement of 15% of the following years' revenue budget. The City drew on these reserves in December 2008 when the Governor "unallotted" \$11.6 million in Local Government Aid in late December. The City took actions to restore this reserve in March 2009.



2010 General Fund Revenue Budget

The 2010 budget includes a total of \$371.6 million of revenues and other sources for services included in the financial direction, including \$19.9 million in transfers from other funds. Budgeted revenues are 2% higher than 2009 budget.



| Revenue Source | 2008 Actual | 2009 Revised Budget | 2010 Revised Budget | % Chg from 2009 Revised | 2008 Budget as % of Total | 2009 Budget as % of Total |
|----------------------|-------------|---------------------|---------------------|-------------------------|---------------------------|---------------------------|
| State Aids | 69.7 | 73.4 | 67.3 | -8.4% | 20.0% | 20.2% |
| Property Tax | 149.6 | 165.4 | 167.7 | 1.4% | 42.9% | 45.5% |
| Franchise Fees | 31.7 | 28.1 | 29.1 | 3.6% | 9.1% | 7.7% |
| Licenses and Permits | 25.4 | 26.4 | 27.4 | 3.9% | 7.3% | 7.2% |
| Charges for Services | 38.2 | 35.0 | 34.7 | -0.8% | 11.0% | 9.6% |
| Fund Transfers | 19.2 | 18.0 | 19.9 | 11.0% | 5.5% | 4.9% |
| Fines & Forfeits | 8.6 | 11.0 | 9.8 | -10.4% | 2.5% | 3.0% |
| Misc. Revenues | 6.4 | 6.7 | 15.7 | 135.7% | 1.8% | 1.8% |
| Total | 348.8 | 363.8 | 371.6 | 2.1% | 100.0% | 100.0% |

State Aids (including Local Government Aid):

The City's local government aid allocation decreased between 2009 and 2010 by \$14.1 million. This decrease is due to the decertification of pre-1979 TIF districts at the end of 2009 and due to unallotment to both LGA and market value homestead credit (MVHC). MVHC was reduced by \$5.3 million. 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.

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 2011, and is estimated at \$5.3 million for the General Fund. The Local Government Aid reductions unallotted by the Governor in June 2009 are assumed to be permanent.

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 twenty-year 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 of 2013. This franchise agreement expires on December 31, 2014. For 2010, the City is anticipating \$15 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 2010, the City is anticipating \$11 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 million in 2010.

The 2010 budget anticipates the total franchise fee revenue to be \$29.1 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 2010 budget anticipates a 3% increase in licenses and permit revenue.

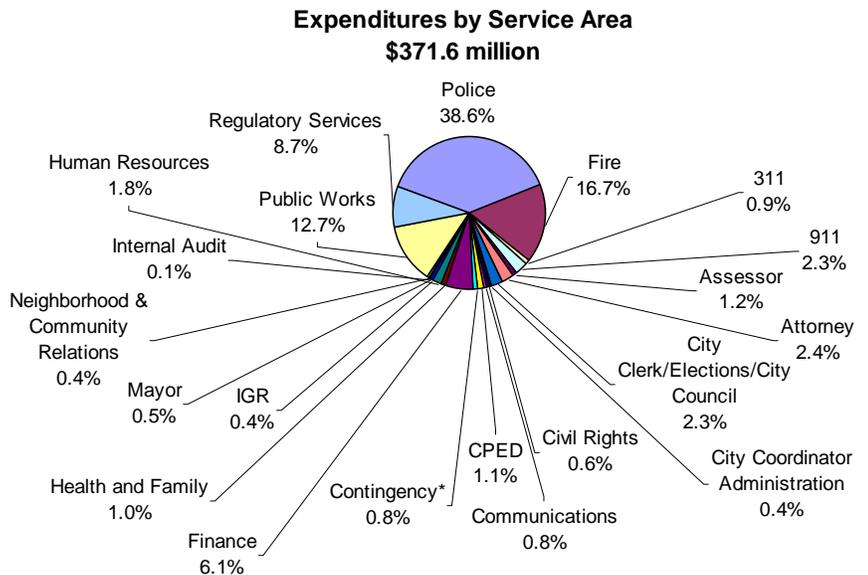
Fines and Forfeitures are anticipated to decline by 3.3% in 2009. This reflects a revision to police fine revenues (\$500,000) based upon year-to-date experience. Further analysis is needed to determine the impact of recent state decisions on this revenue. The Mayor's 2010 budget recommends an ongoing \$1 million reduction in the anticipated revenue from this category.

2010 General Fund Expenditure Budget

The 2010 budget for services included in the financial direction is \$371.6 million, which includes \$43.6 million in transfers to other funds.

Several cost increases are anticipated in the 2010 budget. These include:

- Salary and wage expenditures increased 2.8%, from \$163.5 million to \$168.0 million. This increase reflects settled contracts to date as well as recommended department reductions.
- Employer health insurance costs increased about 15%. The budget is based on an anticipated 15% increase to employer costs.
- Non-personnel line items increased by 4.9%.



Major Changes in the 2010 Council Revised Budget

Please note: Recommended reduction amounts are based on the Current Service Level (CSL). The CSL includes inflationary adjustments from 2009, so 2010 cut amounts reflect reductions to current services that are provided by departments.

311

Original Budget: The Mayor recommended and the Council approved a reduction of 2 FTE to meet the 2010 CSL. The Mayor recommended and the Council approved a further reduction of \$133,000 from the current service level, including the reduction of one FTE and a reduction in non-personnel expenses. Council action further reduced 311's budget by \$277,000 and 3 FTE from the Mayor's original recommendation. The Council also provided one-time funding of \$115,000 from the General Fund's contingency for transition costs to developing a sustainable funding source for 7:00 a.m. – 7:00 p.m. hours.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council adopted the Mayor's recommendations.

911

Original Budget: The Mayor recommended and the Council adopted a reduction of 3 FTE to meet the 2010 CSL. The department made a further reduction of \$216,000 from the current service level through the elimination of 1 senior 911 management position and the reduction of 1 other position. The Council further decreased funding in 911 by \$80,000 and eliminated 1 additional FTE (Dispatcher).

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council adopted the Mayor's recommendations.

Assessor

Original Budget: The Mayor recommended and Council approved a reduction of \$28,000 from the current service level for this department.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council adopted the Mayor's recommendations.

Attorney

Original Budget: The department eliminated 2 FTE to meet the financial direction. The Mayor recommended a reduction of \$250,000 in the criminal division, including the elimination of 2 positions and the balance of funding for restorative justice grants. The Mayor further recommended a reduction of \$125,000 from the current service level in the civil division, including the reduction of two and one half positions. Council approved the Mayor's recommendations. Additionally, Council directed that CDBG funding for Restorative Justice programs be increased by \$20,000.

Mayor's Revised Budget: The Mayor recommended a reduction of \$69,000. The City Attorney's Office will meet this reduction through a combination of budgetary leave, business process

improvements, and other non-personnel reductions. If these strategies are insufficient, the department will reduce a vacant position within the criminal division.

Council Revised Budget: Council adopted the Mayor's recommendations.

BIS

Original Budget: The department eliminated 1 FTE to meet the financial direction. The Mayor recommended and Council approved a reduction of \$1.6 million and 11 positions from the current service level for this department. This includes a \$1.3 million reduction to general fund departments and \$325,000 for non-general fund departments. If this recommendation is adopted, general fund departmental appropriations will be reduced to achieve the general fund reduction. During 2009, Council adopted resolution 2009R492 that added 1 FTE to BIS for 2009 and 2010 for staff at the emergency operations training center, to be funded by customer departments. Additionally, Council directed the BIS budget be reduced by \$100,000 and not replaced through internal service charges.

Mayor's Revised Budget: The Mayor recommended a reduction of \$200,000 on a one-time basis. The department shall meet this reduction through non-personnel savings and explore additional ongoing savings through the restructuring and reduction of existing services in anticipation of the 2011 budget.

Council Revised Budget: Council approved the Mayor's recommendation.

City Clerk/Elections/City Council

Original Budget: The Mayor recommended and Council approved a reduction of \$249,000 from the current service level for this department. Additionally, Council funded \$20,000 on a one-time basis for transition costs.

Mayor's Revised Budget: The Mayor recommended a reduction of \$113,000.

Council Revised Budget: Council approved the Mayor's recommendation.

City Coordinator Administration

Original Budget: The Mayor recommended and the Council adopted a reduction of \$94,000 from the current service level. This reduction was achieved through the ongoing savings related to the elimination of the Deputy City Coordinator position in the 2009 budget revisions. The Council directed CPED to eliminate the vacant Community Planner position and use General Fund and CDBG resources to keep the Arts Coordinator position. This position and associated resources will be transferred to the City Coordinator in 2011. The existing Internal Auditor position that resides in the Board of Estimate and Taxation (BET) will report to the City Coordinator for administrative purposes, with associated funding from the BET.

Mayor's Revised Budget: The Mayor recommended a reduction of \$47,000 and one position.

Council Revised Budget: Council adopted the Mayor's recommendations.

Civil Rights

Original Budget: The Mayor recommended a reduction of \$164,000 and one position from the current service level for this department. Council approved the Mayor's recommendations. Additionally, Council reduced Civil Rights' operating budget by \$93,000 and 1 FTE. Council directed the department to develop standards of progress on eliminating the CIU case backlog by December

31, 2011 and present to the MDCR reporting committee no later than February 2010. Quarterly progress reports to MDCR should begin in February 2010. The City Coordinator is directed to recommend to the Civil Rights reporting committee in January 2010, a community engagement plan to gather input from stakeholders on the future and functions of the Minneapolis Department of Civil Rights.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council approved the Mayor's recommendation.

Communications

Original Budget: The Mayor recommended and the Council approved a reduction of \$140,000 and one position from the current service level for this department. Included as part of this amount is a reduction in contractual services, including a reduction of \$26,000 in funding to MTN.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council adopted the Mayor's recommendations.

Convention Center

Original Budget: The Mayor recommended a reduction of \$1.5 million in this department's operating budget. The Mayor further recommended an increase in the transfer from this fund to the parking fund of \$2 million to fund improvements to Convention-related parking ramps. This transfer will also be adjusted to accommodate debt service on these ramps from prior-year capital projects (\$1.4 million). Council adopted the Mayor's recommendations and directed the Convention Center fund transfer to the General fund be increased by \$250,000 for convention-related public safety activities performed by the Police Department.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council approved the Mayor's recommendations.

CPED

Original Budget: As a result of the 2009 revised budget, the department reduced 3 FTE to reflect the spending cuts. The Mayor recommends a reduction of \$215,000 and one position in this department. The Mayor further recommends the reduction of non-personnel expenses and an increase in Community Development Block Grant funding of \$62,000 to fund administrative expenses in the department. The Mayor's revised recommendation is to fund \$150,000 on a one-time basis for housing advocates from the Reallocated Legacy Fund to Intergovernmental Relations. Council adopted the Mayor's recommendations and further directed funding in the Community Development fund Legacy fund program income to be decreased by \$31,000, and funding for the St. Anthony Heritage Board to be increased by \$31,000. Additionally, Council directed funding in the Community Development fund Legacy fund program income is decreased by \$50,000 and funding to the Riverfront Development Corporation is increased by \$50,000. CPED is directed to reduce CDBG funding for Youth Employment by \$110,000 and the Mortgage Foreclosure Prevention Program by \$140,000.

Furthermore, CPED is directed to eliminate the existing vacant Community Planner position in the planning division and use general fund and CDBG resources to keep the Arts Coordinator position. This position and associated resources should be transferred to the City Coordinator in 2011.

Mayor's Revised Budget: The Mayor recommended a reduction of \$104,000 on a one-time basis through the reduction of non-personnel expenses such as those related to office equipment, technology, supplies, and training and development.

Council Revised Budget: Council approved the Mayor's recommendation.

Finance

Original Budget: The Mayor recommended and the Council approved a reduction of \$706,000 and 8 positions from the current service level for this department. The balance of the reductions was achieved through non-personnel cuts. A further reduction of \$50,000 in the self-insurance fund was also approved, which is to be achieved through non-personnel reductions. An additional \$87,000 was appropriated in the General Fund to continue providing services to Public Works.

Mayor's Revised Budget: The Mayor recommended a reduction of \$50,000. The department will achieve this through non-personnel reductions. Additionally the Mayor recommended a one-time appropriation increase of \$500,000 for process improvements including funding for contractors to implement modules in the current financial system that will enable the department to restructure its workforce in 2011.

Council Revised Budget: Council adopted the Mayor's recommendations.

Fire

Original Budget: The department reduced 12 FTE to meet the financial direction. The Mayor recommended a reduction of \$2.1 million and up to 19 positions. The Mayor further recommended the department should move forward on implementing the commercial hood cleaning program and a three percent adjustment to fees that have not been updated in the past five years. Council approved the Mayor's recommendations and a general fund one-time increase of Fire's budget by \$2 million making funds available until December 31, 2011. Council approved \$225,000 from CDBG funds for fire protection equipment purchases. Fire's budget is increased by \$200,000 for the responsibilities for Boarded and Vacant housing from Regulatory Services. Additionally, Fire's general fund allocation is increased by \$373,000. The department FTE complement will be increased by 25, to 438 FTE consistent with these resources.

Council provided the following staff directions:

- MFD is directed to reduce the budget for take-home vehicles by 50% and the Fire Chief is directed to adopt new policies on take home vehicles consistent with this direction.
- During 2010 and 2011 while MFD is using one-time contingency dollars and until cuts are fully implemented, the department is subject to a hiring freeze and promotion freeze. Additionally no expenditures on new capital projects absent express Council approval are allowed.

Mayor's Revised Budget: The Mayor recommended a reduction of \$80,000. The department will achieve this through non-personnel reductions.

Council Revised Budget: Council approved the Mayor's recommendations.

Health and Family Support

Original Budget: The Mayor recommended a reduction of \$337,000 and 4 FTE from the current service level for this department. The Minnesota Visiting Nursing Agency should continue to be funded from General Fund resources within the department. Council approved the Mayor's

recommendation and directed discretionary CDBG funding subject to the Public Health Advisory Committee be reduced to \$400,000 with a proportional reduction to programs. Health and Family Support's general fund budget is reduced by an additional \$100,000. Council directed Health and Family Support to achieve these cuts without cuts to the contracts with the Domestic Abuse Project, leaving that program intact at the full funding level of \$75,000.

Mayor's Revised Budget: The Mayor recommended a reduction of \$69,000. The department will achieve this by increased third party reimbursement for school based clinics and moving salaries out of the general fund.

Council Revised Budget: Council approved the Mayor's recommendations.

Human Resources

Original Budget: The Mayor recommended and the Council approved a reduction of \$364,000 and 4 positions from the current service level for this department. This reduction will be achieved through personnel and non-personnel reductions. A further reduction of \$29,000 in the self-insurance fund was also approved, which shall be achieved through non-personnel reductions.

Mayor's Revised Budget: The Mayor includes no reduction to this department. However, the Mayor encouraged the department to implement the Enterprise Performance Management System Software within existing resources.

Council Revised Budget: Council adopted the Mayor's recommendations.

Intergovernmental Relations

Original Budget: The Mayor recommended and the Council approved a reduction of \$84,000 for this department. The reductions will impact professional services, reductions in memberships and subscriptions as well as other non-personnel expenditures. \$150,000 is added on a one-time basis for homeless outreach programs from the Reallocated Legacy Fund.

Mayor's Revised Budget: The Mayor recommends a reduction of \$41,000. The department will achieve this by reducing salaries and benefits from an open position as well as other salary savings.

Council Revised Budget: Council adopted the Mayor's recommendations.

Mayor

Original Budget: The department reduced 1 FTE to meet the financial direction. The Mayor recommended and Council approved a reduction of \$57,000 and one position for a total reduction of 2 FTE.

Mayor's Revised Budget: The Mayor recommended a reduction of \$15,000. The department will achieve this through budgetary leave, and reductions in postage, cell phones and travel.

Council Revised Budget: Council approved the Mayor's recommendations.

Neighborhood and Community Relations

Original Budget: The Council reduced the department's budget by \$200,000 and directed the department to work with CPED and the NCEC over the next six months to develop a best practices model to incorporate NCEC programmatic advice into the Great Streets program.

Revenue to be realized in 2011 from a new tax increment financing (TIF) district represents 50.8% of the total net tax capacity of all of the former pre-1979 TIF districts and contains 51 percent of the parcels. The 10-year Consolidated TIF budget projects Net Tax Increment of \$53,650,000 being available for both Target Center debt and neighborhood revitalization purposes, for a total of approx \$107.3 million for both activities over the 10 year life of the district.

Mayor's Revised Budget: The Mayor recommends a reduction of \$50,000. The department will achieve this through reductions in its administrative budget as well as realizing savings from lower than projected actual salaries.

Council Revised Budget: Council adopted the Mayor's recommendations.

Office of Internal Audit

Original Budget: The Council approved transition funding of \$200,000 to fund 2 internal audit positions in 2010, funded by increasing charges to departments in their general fund overhead rate model charges. In addition, the existing auditor position that resides in the Board of Estimate and Taxation (BET) will report to the City Coordinator for administrative purposes, with associated funding from the BET. Future levies will be adjusted to reflect this change.

Mayor's Revised Budget: The Mayor included no reduction to this department.

Council Revised Budget: Council adopted the Mayor's recommendations.

Police

Original Budget: After adoption of the 2009 Revised Budget, MPD was awarded a contract with the Minneapolis School District, and 15 FTE were added. In order to achieve the 5 year financial direction for 2010, 84.5 positions in the general fund were eliminated. The Mayor recommended a reduction of \$5.3 million and 38 additional positions from the current service level for this department. The Mayor further recommended the transfer of the Traffic Control Agent division (45 positions) to the Regulatory Services department.

The Mayor recommended restoration of \$4 million and 45 FTE to MPD's base funding level to offset the loss of federal Byrne grant funding, making the net change to current service level a reduction of 39.5 FTE. The Mayor recommended that three eligible Crime Prevention Specialist positions be moved out of the general fund and funded with \$240,000 of CDBG dollars.

Council approved the Mayor's recommendations and increased the Police budget by \$1.5 million in 2010. Council directed \$250,000 to be transferred from the Convention Center fund to the Police department general fund appropriation to fund the horse patrol for convention-center related public safety activities. Council added \$477,000 to the police general fund budget for Community Crime Prevention Specialists. Additionally, Council directed that the Community Development Block Grant Fund for police should be increased by \$487,000 for Crime Prevention Specialists. Furthermore, Council directed a reduction of discretionary CDBG funds to the Public Health Advisory Committee and an increase to the CDBG allocation for MPD for Crime Prevention Specialists by \$163,000.

Council provided the following staff directions for Police:

- Reduce MPD's contractual services line budget by \$102,000 to reflect savings from closing the public health lab to help offset proposed reductions. Further, direct MPD to

fund \$100,000 toward chaplain services through contractual savings related to the closing of the health lab.

- Direct MPD to eliminate funding for the Police Activities League (PAL), including the practice of allowing compensatory time to officers for participation in the PAL. These savings should offset recommended cuts and position reductions should be achieved through attrition and reassignment. The Police Chief is directed to convene a task force to develop a plan for the ongoing operation of the Police Activities League that requires no direct appropriation. The task force should include representatives from the Minneapolis Health department including the Commissioner and Youth Violence Prevention coordinator; an active Police Activities League (PAL) officer; the Police Chief or designee; Council Member Johnson; and Sherman Patterson from the Mayor's office.
- Reduce Police budget for take home vehicles by \$400,000 and direct the Police Chief to adopt new policies on take home vehicles consistent with this direction and reduce the vehicle count accordingly.
- Eliminate funding for the position of Assistant Police Chief to offset recommended cuts.
- Eliminate 16 positions through attrition to achieve a savings of approximately \$2 million over two years. Police should bring a plan forward to the Ways and Means Committee for approval on December 14, 2009.
- Police is directed to report back to Public Safety & Regulatory Services by January 15, 2010 with a plan for a re-designed community crime prevention program; utilizing the dedicated resource as laid out during this budget cycle in addition to existing resources within the police department. Police is also directed to develop accountability measures for Community Crime Prevention Specialists for Results Minneapolis and report these measures to the Public Safety and Regulatory Services Committee by March 1, 2010. After the report to PS&RS, Police should include these measures in its quarterly discussions at Results Minneapolis.
- Police is directed to reduce the Horse Patrol to one shift and cut expenditures accordingly.
- Police is directed to achieve no less than \$200,000 in savings through re-organization of the department
- The Chief of Police is directed to examine re-establishing mandatory fitness testing within the department, including costs and to report back to proper Council committees by the end of January 2010. If testing is not implemented by the conclusion of 2010, the department will evaluate elimination of the health club memberships and report back to the proper Council committees.
- Police is directed to achieve a balanced budget in 2010 without cuts to the contract with the Conflict Resolution Center at an amount equal to \$25,000.
- Upon receipt of the final CDBG allocation, 15% shall be dedicated to MPD for Crime Prevention Specialists in CDBG-eligible areas.

Mayor's Revised Budget: The Mayor recommends a reduction of \$180,000. The department will achieve this through non-personnel reductions. Additionally the Mayor recommends one-time appropriation increases of \$250,000 for replacement of ticket writers and \$240,000 for implementation of fitness testing and associated costs within the 2010 calendar year.

Council Revised Budget: Council approved the Mayor's recommendation with one exception. The \$240,000 appropriation for implementation of fitness testing and associated costs was reduced by \$60,000, to \$180,000, in one-time funding.

Public Works

Original Budget: The Mayor recommended a reduction of \$1.13 million from the current service level of the department's General Fund budget. The Mayor further recommended a reduction of \$422,000 from the Sanitary Sewer fund and \$449,000 from the Stormwater fund. The Council approved the Mayor's recommendations and further approved a reduction of \$50,000 from Community Development Block Grants for graffiti micro-grants and a reduction of \$86,000 from Community Development Block Grants for graffiti removal on public property.

Mayor's Revised Budget: The Mayor recommends a reduction of \$550,000, which will be met through increased revenue. The department will achieve this through increased revenue from a renegotiated State Trunk Highway (STH) agreement. Additionally the Mayor recommends a one-time appropriation increase of \$2.16 million for doubling the number of crews filling potholes (\$500,000); seal-coating (\$500,000); and for installation of wireless poles to ensure the wireless network is fully operational (\$800,000) and for installation of wireless equipment in the city's vehicles to increase usage of the City's wireless contract (\$360,000 – *also shown in Citywide*).

The Mayor also requests the department quantify the impact of the resources recommended by the Mayor in its fourth quarter *Results Minneapolis* presentation in 2010. Measures should focus on the impact of the \$1 million requested for pothole repair and seal coating.

Council Revised Budget: The Council approves the Mayor's recommendations.

Administration

Original Budget: The Mayor recommended no change to the Administration division and Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Engineering Materials and Testing (Central Stores)

Original Budget: The Mayor recommended no changes to the Central Stores division and the Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Fleet Services

Original Budget: The Mayor recommended Fleet reduce the number of truck drivers and equipment operators placed in reserve status and the number of seasonal rented equipment (-\$781,000). This results in a reduction to charges to Transportation Maintenance & Repair for snow and ice removal. The Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Property Services

Original Budget: The Mayor recommended no change to the Property Services division and Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends one-time resources for installation of wireless equipment in the city's vehicles to increase usage of the City's wireless contract (\$360,000).

Council Revised Budget: The Council approves the Mayor's recommendations.

Solid Waste and Recycling

Original Budget: The Mayor recommended no increase to these rates. Graffiti strategies are funded at \$1.2 million from the division's fund balance. The Mayor also recommended \$50,000 from Community Development Block Grant funds for graffiti microgrants. The Council approved the Mayor's recommendations but reduced funding by \$50,000 from Community Development Block Grants funds for graffiti micro-grants.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Surface Water & Sanitary Sewer

Original Budget: The Mayor recommended an increase of \$0.32 in per unit rates in both the Sanitary and the Stormwater utilities. The Mayor further recommended a reduction of \$422,000 to the department's current service level operating budget in the Sanitary Sewer Fund. The Mayor recommended an additional reduction of \$245,250 to the department's current service level operating budget in the Stormwater Fund. The Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Traffic & Parking

Original Budget: The Mayor recommended a \$320,000 reduction to the traffic activities, which will reduce routine repairs to lights and traffic signals, pavement message painting, response to traffic request services and non-safety-related sign replacement.

The Mayor further recommended an increase of \$210,000, which included one engineering position, in this division for improving the management of traffic in the City. This initiative will build on the capital improvements related to the Traffic Management Center. The Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends one-time resources of \$800,000 for the installation of wireless poles to ensure the wireless network is fully operational.

Council Revised Budget: The Council approves the Mayor's recommendations.

Transportation Maintenance and Repair

Original Budget: The department's budget is decreased to reflect the restructuring activities related to snow and ice service provision, which should achieve ongoing savings of \$1.4 million. This included a reduction in the number of pieces of equipment being rented for the season from outside vendors and reduction in salaries of truck drivers and operators being charged from the Fleet Services Division.

In addition, the Mayor recommended an additional \$100,000 reduction in service to malls and plazas. Also, as part of the \$449,000 reduction in the Stormwater Fund expenses, this division's operating budget for Street Cleaning is reduced by \$203,750. The Council approved the Mayor's recommendations but reduced Community Development Block Grant funding for graffiti removal on public property by \$86,000.

Mayor's Revised Budget: The Mayor recommends one-time resources for doubling the number of crews filling potholes (\$500,000) and for seal-coating (\$500,000).

Council Revised Budget: The Council approves the Mayor's recommendations.

Transportation Planning and Engineering

Original Budget: The Mayor recommended no changes to the Transportation Planning & Engineering division and Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Water Treatment and Distribution

Original Budget: The Mayor recommended a \$0.14 increase in per unit water rates. The Mayor also recommended a redefinition of rates to stabilize revenues. The Council approved the Mayor's recommendations.

Mayor's Revised Budget: The Mayor recommends no change.

Council Revised Budget: The Council approves the Mayor's recommendations.

Regulatory Services

Original Budget: The Mayor recommended and the Council approved a reduction of \$521,000 from the current service level for this department. This reduction will be achieved through personnel and non-personnel reductions. Also approved was the implementation of late evening enforcement of business licensing with an increase of \$450,000 and 3 FTE; an increase of \$525,000 in expense for administrative citations administration; an increase of \$175,000 and 1 FTE for pollution control permits, and \$135,000 and 1 FTE for a pet licensing project coordinator. These initiatives should be supported by revenue.

Traffic Control Agents were transferred from the Police Department to Regulatory Services. Responsibilities for the boarding of vacant buildings were transferred from Regulatory Services to the Fire Department, effective July 1, 2010. This action reduces Regulatory Services' budget by \$200,000 in 2010 and an additional \$200,000 in 2011.

Mayor's Revised Budget: The Mayor recommended a reduction of \$75,000. The department will achieve this through the reduction of equipment expenses and salary savings.

Council Revised Budget: Council adopted the Mayor's recommendations.

Citywide

Original Budget: The Mayor recommended and the Council adopted the following appropriations:

\$3.4 million in pre-payment of internal service fund obligations for 2011. This strategy reduces pressures on the general fund in that year.

\$4.4 million to assist departments in paying for unemployment costs. These funds are budgeted in the City's operating contingency fund. The Finance Department is directed to report to the Ways & Means/Budget Committee on the distribution of these funds by June 1, 2010.

\$4 million for the local share of the Camden Bridge capital project that was accelerated due to the receipt of over \$10 million in federal stimulus funds.

\$1 million for reimbursement of the capital fund for local costs related to the Marquette and 2nd Avenue construction project. Public Works is directed to work with the Finance department to pursue reimbursement of these costs through the federal grant.

Upon receipt of the final CDBG allocation, 85% shall be allocated to the Affordable Housing Trust Fund, and the remaining 15% to MPD for Crime Prevention Specialists in CDBG-eligible areas.

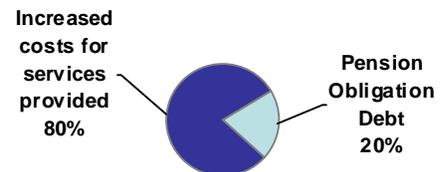
Mayor's Revised Budget: The Mayor recommended that \$2.81 million be transferred to the pension management plan for pension debt avoidance.

Council Revised Budget: Council adopted the Mayor's recommendations.

Five-Year Financial Direction

Property tax estimates are based upon the Council adopted tax policy. The Council adopted a tax policy increase of 7.4% in 2010, 9.3% in 2011, 6.5% in 2012-2014, and 6% thereafter. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 3.9% in 2011, 4.3% in 2012, 4.4% in 2013, 3.9% in 2014, and 4.4% in 2015. This uneven approach helps to offset the impact on the taxpayer of the recertification of the tax-increment district that will fund neighborhood programs and Target Center debt payments.

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 2010 budget is the basis for future projections: In other words, the starting place for the 2011-2015 department budget estimates is what is included in the 2010 budget. One-time 2010 supplemental items are removed from department budgets in 2011 and beyond.

| Summary of Five-Year Financial Direction 2011-2015 (dollars in millions) | | | |
|---|----------------|--------------------------------|---------------------------------------|
| Department | 2015 Resources | Reductions to growth 2011-2015 | Reductions to growth in previous plan |
| Police | \$144.2 | (\$1.7) | (\$3.2) |
| Fire | 61.9 | (0.6) | (1.3) |
| Public Works | 47.1 | (0.4) | (1.0) |
| Regulatory Services | 33.7 | (0.1) | (0.6) |
| Health and Family Support | 3.9 | (0.1) | (0.1) |
| Civil Rights | 2.4 | (0.1) | (0.1) |
| Capital Plan (pay-go and debt) | 32.2 | - | - |
| Pensions | 54.3 | - | - |
| All other spending | 108.5 | - | (2.1) |
| Total | \$488.2 | (\$3.0) | (\$8.4) |

The financial direction from 2011 to 2015 contains updates to departmental resources: The financial direction includes the most updated assumptions about contract settlements and other commitments. The health care contract entered into in 2006 has rate increases of 15% in 2010. The out years of the plan assume a 20% annual increase.

Reductions to growth are front-loaded in 2010. The departmental cuts necessary to balance the five-year financial direction are taken in 2010. 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 increase by 2.5% annually. 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:

| Department | When | Why (generically) |
|--|----------------------|---|
| 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 |
| 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 |
| BIS, 911/311 | 2006, 2004 | Changed phase-in of cuts |
| All Departments | 2007 | Rescission of the 2% wage policy. |
| All remaining departments reductions removed in 2013 | 2008 | Begin to provide an outlook with level funding for departments |
| All departments | 2009 | Resets financial direction to more equably distribute planned reductions to growth |
| All departments | 2010 | Future reductions to growth are not planned under the current assumptions |

Financing Assistance for Target Center and Neighborhoods

Background

Established in 1990, the twenty-year Neighborhood Revitalization Program and its funding are set to sunset in 2009. The City and neighborhood groups have been pondering this major turning point for almost 10 years. In addition, the City's purchase in 1995 of the Target Center increased long-term demand for resources.

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 can be realized from the new district allowed under the special legislation is 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 legislation also explicitly stated that the certification of the district will not impact the City's "property wealth" factors in the Local Government Aid program. A \$9 million drop in the City's LGA will occur in 2011, whether or not the City uses the special legislation. Much of that impact is anticipated in the general fund (\$8 million). This loss in these amounts will occur whether or not the City uses the special legislation to create a new district; however, the legislation requires the additional tax capacity to be included in the calculation of LGA, even if the value is re-certified in a new district.

Overall Recommended Funding from the District

A Council direction given at the end of 2008 had called for Finance Department staff to present a TIF plan for consideration by July 31, 2009, certifying expiring pre-1979 districts so that \$24 million dollars of net tax increment would be generated and available to the City in 2011, the earliest year allowed under the special legislation. That Council direction allocated the projected net tax increment revenues as follows:

| | |
|--|--------------------|
| Target Center principal and interest | \$ 10 million |
| Target Center expedited debt payments | \$ 2 million |
| General Neighborhood Revitalization Purposes (neighborhood operations, department of Neighborhood and Community Relations) | \$8.5 million |
| Community Revitalization | \$3.5 million |
| <hr/> Total | <hr/> \$24 million |

This direction would have led to the certification of 100% of the tax capacity of the proposed district. If none of the parcels in the district were recertified, residential taxpayers could possibly expect to see an estimated reduction in their tax bills from \$61 up to an estimated \$307 annually. Pursuant to this direction, 100% of the tax capacity of the district would be certified for up to ten years (through 2020) or until the Target Debt is fully paid, at which time parcels representing 50% of the tax capacity of the district must be decertified.

As directed, Finance Department staff transmitted and delivered the plan to Council known as the Consolidated Tax Increment Financing Plan in time for its consideration on July 31, 2009. On July 31, 2009 the Council did not act to adopt the plan and authorize the establishment of the Consolidated Tax Increment Financing District (the "District"), but rather referred the item back to the Ways and Means/Budget Committee for further review and discussion.

Council Adopted Plan

On December 4, 2009 the City Council directed the Finance Staff to amend the Consolidated Tax Increment Financing Plan for the District to: (1) reduce the size of the proposed District to approx 50%, (2) adjust the tax increment budget contained in the plan accordingly, (3) change the tax increment allocation methodology or funding distribution and (4) reduce the maximum amount of bonds to be issued shown in the plan and (5) and then 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 Consolidated TIF plan, as amended, on December 18, 2009.

The District, as adopted, is comprised of five of the former pre-1979 TIF districts. It represents 50.8% of the total net tax capacity of all of the former pre-1979 TIF districts and contains 51 percent of the parcels. The District represents the most diverse and stable subset of pre-1979 TIF districts that achieves the 50% target.

The tax increment that will be received each year from the District shall 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 District. The remaining "Net Tax Increment" to be allocated:

- 50% for Target Center debt service and
- 50% for neighborhood revitalization purposes

Financial recommendation for Target Center principal and interest and neighborhood operations and programming

The 10-year Consolidated TIF budget projects Net Tax Increment of \$53,650,000 being available for both Target Center Debt and Neighborhood Revitalization purposes, for a total of approx \$107.3 million for both activities over the 10 year life of the District.

The current Target Center finance plan (absent the 2008 special State legislation allowing for the formation of the Consolidated Tax Increment Financing District) is not structurally balanced. While the current debt is being refunded as of year-end 2009 to reflect a reduced interest rate due to the current market conditions, the financial plan does not take into account two cost pressures: an operating subsidy for the operator (up to \$1.6 million annually) and capital refurbishment of the arena (\$2-3 million annually). The revenue to come from the Consolidated TIF district, along with the interest savings from the refunding of the debt provides the opportunity to redirect resources to the unfunded capital and operating needs. The Finance Department will prepare an updated finance plan for the Target Center arena based upon these actions.

The current plan relies on the following revenue sources:

- *Property tax* generated at the arena - \$100,000 annually through 2012, \$550,000 when the arena TIF district decertifies in 2013 and beyond.

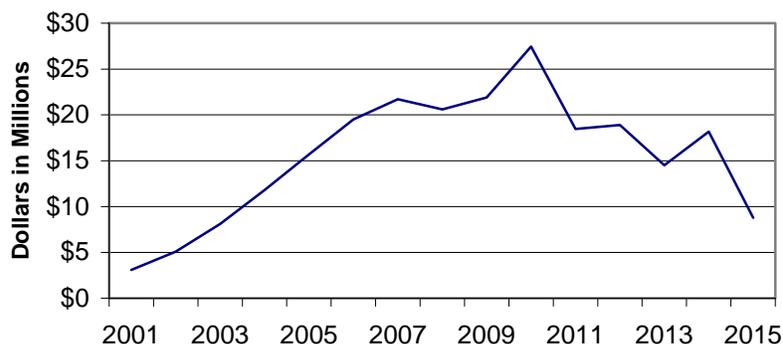
- *Tax Increment* from the Arena - \$1 million annually through 2012. This resource may only be used for debt service, certain administrative costs, and capital costs.
- *Entertainment tax* generated at the arena - \$1.1 million annually.
- *Event parking* - \$2.6 annually million in 2010, escalating to \$5.6 million by 2024.
- *Tax Increment* from the Common Project – approximately \$1.9 million annually through 2013 and \$1.6 million annually through 2024. This resource may only be used for debt service, certain administrative costs, and capital costs.

Of these resources only entertainment tax, parking revenues and property tax can be used to fund the operating subsidy. But for dedication in the plan, any of these three resources could be used to reduce financial pressures in the general fund or the parking fund. The \$750,000 annual payment from the Minnesota Amateur Sports Commission was repealed in 2009, increasing the pressure on the current plan.

Capital and Debt Service (including pensions)

Neither 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 for 2010 and beyond in order to begin planning for expanded capital needs. This level of increase does not keep up with inflation. In response to critical demands, the Mayor implemented an accelerated infrastructure program in 2009 by allocating additional net debt and trust fund resources of \$26.8 million for years 2009 – 2013 and has made a one-time allocation of \$5 million from the general fund for 2010 to help with the backlog of infrastructure needs. Even with these extra resources, there remains considerable pent up demand for public works, park board and technology infrastructure investment.

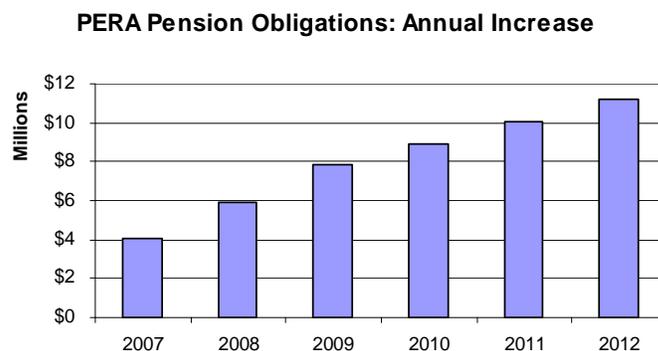
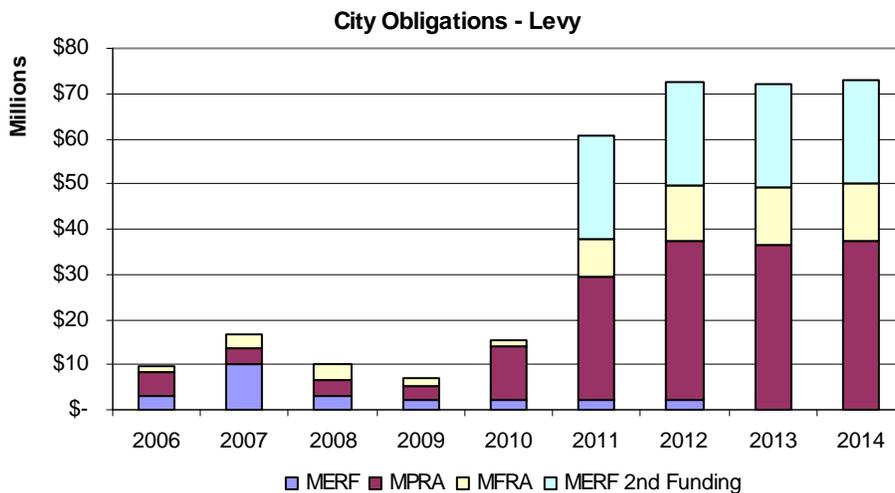
Funding for internal service fund long-term financial plans. To meet the goals of the adopted long-term financial plans, these expenditures will continue to make up a substantial portion of the City’s budget until 2011 when these expenditures begin to decrease. The 2008 adopted long-term financial plans were going to begin reducing the General Fund’s contribution to the internal service funds in 2010, but to create capacity in future years, the General Fund will prepay a significant portion of the 2011 and 2012 obligations.



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 |
| Total | \$46.4 |

Funding for increasing pension liabilities. The property tax needed to support closed pension fund-related debt service will be \$24 million in total obligations in 2010, which is estimated to grow to \$37.6 million in total obligations in 2011. The closed pension fund obligations are based on an approximately -30% return experienced in 2008 and the assumption the funds will achieve a 6% investment return in 2009. The five-year financial direction anticipates an additional future obligation may be 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).



Change in Cushion 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 2.5% wage growth, the new tax policy and department reductions in 2010, a cushion exists for adverse circumstances. Examples of adverse circumstances the City has encountered include reductions in LGA, unemployment costs and increased pension obligations.

For the 2011-2015 five-year financial direction, all available funds remaining on the bottom line have been included in contingency to pay for unemployment costs in 2010 as well as unforeseen costs such as pensions.

| Change in cushion for adverse circumstances (dollars in millions) | | | | | | | |
|---|------------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------------|---------------------------------|
| Year | 2005-2009 Forecasted Cushion | 2006-2010 Adopted Cushion | 2007-2011 Adopted Cushion | 2008-2012 Adopted Cushion | 2009-2013 Adopted Cushion | 2010-2014 Revised Cushion* | 2011-2015 Recomm. Cushion |
| 2005 (adopted) | 4.5 | n/a | n/a | n/a | n/a | n/a | n/a |
| 2006 (adopted) | 12.5 | 4.6 | n/a | n/a | n/a | n/a | n/a |
| 2007 (adopted) | 20.5 | 9.2 | 0.3 | n/a | n/a | n/a | n/a |
| 2008 (adopted) | 27.5 | 11.8 | 0.3 | 2.3 | n/a | n/a | n/a |
| 2009 (adopted) | 37.1 | 17.4 | 1.4 | 2.1 | 7.5 | n/a | n/a |
| 2010 (recomm.) | n/a | 23.9 | 4.8 | 5.7 | 3.5 | -29.2 | n/a |
| 2011 (estimate) | n/a | n/a | 4.9 | 2.2 | 0.0 | -38.9 | 0.0 |
| 2012 (estimate) | n/a | n/a | n/a | 4.0 | 0.5 | -42.0 | 0.0 |
| 2013 (estimate) | n/a | n/a | n/a | n/a | 0.7 | -39.9 | 0.0 |
| 2014 (estimate) | n/a | n/a | n/a | n/a | n/a | -29.9 | 0.0 |
| 2015 (estimate) | n/a | 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. The transition from wired to wireless technology will require tradeoffs within departmental budgets.

Assumptions for 2011-2015

- The tax policy for 2011-2015 is as follows: 9.3% in 2011; 6.5% in 2012-2014; 6% thereafter. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 3.9% in 2011, 4.3% in 2012, 4.4% in 2013, 3.9% in 2014, and 4.4% in 2015.
- Contingency increased through 2013 to provide cushion for uncertainty related to pension costs and economic conditions.
- No more than a 2.5% salary increase is funded by new resources.
- Health increases changed from 20% in 2012-2015 to 16%.
- 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 2011-2015.
- 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.
- 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).

NEW IN 2010 - 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 will be the same for each entity beginning in 2011.

2010 ->>> 2015 Adopted
Activities Approach

| Activities Approach Levy & LGA Entities | for | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|-----|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Estimated CSL Cost Escalator | | | 3.90% | 4.30% | 4.40% | 3.90% | 4.40% |
| Municip Building Commission | | | | | | | |
| Tax Levy \$\$ | | \$4,413,217 | \$4,611,082 | \$4,816,277 | \$5,035,522 | \$5,239,284 | \$5,476,817 |
| Tax Rev \$\$ | | \$4,244,734 | \$4,391,515 | \$4,592,039 | \$4,806,294 | \$5,005,419 | \$5,237,545 |
| One time revenue for elevator repair | | \$60,000 | | | | | |
| One time expenditure for elevator repair | | (\$60,000) | | | | | |
| Trf to City General Fund OH | | (\$45,000) | (\$45,000) | (\$45,000) | (\$45,000) | (\$45,000) | (\$45,000) |
| LGA Rev | | \$145,889 | \$173,677 | \$172,774 | \$171,871 | \$170,968 | \$170,065 |
| MBC Activities | | \$4,345,623 | \$4,520,192 | \$4,719,813 | \$4,933,165 | \$5,131,387 | \$5,362,610 |
| \$ Change | | (\$104,121) | \$174,569 | \$199,621 | \$213,352 | \$198,222 | \$231,223 |
| % Change | | -2.34% | 4.02% | 4.42% | 4.52% | 4.02% | 4.51% |
| Park & Recreation Board | | | | | | | |
| Tax Levy \$\$ | | \$45,488,280 | \$48,308,492 | \$50,701,198 | \$53,253,991 | \$55,636,371 | \$58,399,811 |
| Tax Rev \$\$ | | \$43,680,614 | \$46,314,827 | \$48,653,338 | \$51,148,297 | \$53,476,757 | \$56,177,576 |
| Trf to City General Fund OH | | (\$811,687) | (\$811,687) | (\$811,687) | (\$811,687) | (\$811,687) | (\$811,687) |
| Trf to City General Admin Fee | | (\$121,056) | (\$125,899) | (\$130,935) | (\$136,172) | (\$141,619) | (\$147,283) |
| Capital Projects from Levy | | (\$1,528,800) | (\$1,589,952) | (\$1,653,554) | (\$1,719,704) | (\$1,788,500) | (\$1,860,040) |
| LGA Rev | | \$7,423,928 | \$6,809,754 | \$6,774,348 | \$6,738,942 | \$6,703,536 | \$6,668,130 |
| Park Board Activities | | \$48,642,999 | \$50,597,043 | \$52,831,510 | \$55,219,676 | \$57,438,487 | \$60,026,696 |
| \$ Change | | (\$1,165,407) | \$1,954,044 | \$2,234,467 | \$2,388,166 | \$2,218,811 | \$2,588,209 |
| % Change | | -2.34% | 4.02% | 4.42% | 4.52% | 4.02% | 4.51% |
| General Fund Levy | | | | | | | |
| Tax Levy \$\$ | | \$171,974,478 | \$167,245,987 | \$209,396,867 | \$193,566,775 | \$239,812,903 | \$215,471,042 |
| Tax Rev \$\$ | | \$163,313,107 | \$158,809,629 | \$200,079,526 | \$184,525,453 | \$229,809,094 | \$205,910,053 |
| Trf to County for Library System | | (\$6,721,000) | (\$5,853,000) | (\$4,982,000) | (\$4,106,000) | (\$3,238,000) | (\$2,363,000) |
| Trf to Other Funds | | (\$1,000,000) | (\$898,000) | (\$962,000) | (\$983,000) | (\$848,000) | (\$768,000) |
| Trf to Target Center Finance Plan | | (\$92,000) | (\$92,000) | (\$92,000) | (\$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 | | (\$5,000,000) | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gfd OH Not recovered Park Bd | | (\$1,287,025) | (\$1,369,521) | (\$1,464,025) | (\$1,564,885) | (\$1,658,218) | (\$1,767,622) |
| Gfd OH Not recovered from MBC | | (\$184,927) | (\$193,894) | (\$204,167) | (\$215,130) | (\$225,275) | (\$237,167) |
| Gfd OH Not recovered from Others | | (\$3,004,803) | (\$3,965,982) | (\$5,067,075) | (\$6,242,222) | (\$7,329,661) | (\$8,604,362) |
| Gfd OH Recovered from Others | | (\$21,640,821) | (\$21,640,821) | (\$21,640,821) | (\$21,640,821) | (\$21,640,821) | (\$21,640,821) |
| Trf to Internal Service Fds Workout Plans | | (\$25,205,000) | (\$17,965,000) | (\$20,392,000) | (\$17,916,000) | (\$14,773,000) | (\$8,787,000) |
| Trf to Pension Debt Service Sinking Fd | | (\$8,702,400) | (\$496,860) | (\$26,883,360) | \$0 | (\$36,346,240) | (\$3,988,600) |
| One time resources | | | | | | | |
| Transfer to MBC for elevator repair | | (\$60,000) | | | | | |
| BIS/Public Works for wireless installation in vehicles | | (\$360,000) | | | | | |
| BIS/Public Works for wireless poles | | (\$800,000) | | | | | |
| Citywide for pension debt avoidance | | (\$2,810,000) | | | | | |
| Finance process improvements | | (\$500,000) | | | | | |
| Citywide for retirement incentive for sworn personnel | | (\$500,000) | | | | | |
| MPD ticket writers | | (\$250,000) | | | | | |
| MPD for fitness testing | | (\$180,000) | | | | | |
| Public Works for pothole filling | | (\$500,000) | | | | | |
| Public Works for sealcoating | | (\$500,000) | | | | | |
| Subtotal General Fund for Others | | (\$79,347,976) | (\$52,525,078) | (\$81,737,448) | (\$53,268,058) | (\$86,659,215) | (\$48,756,573) |
| General Fund Revenue | | \$142,525,000 | \$137,230,000 | \$138,430,000 | \$139,666,000 | \$140,940,000 | \$142,251,000 |
| LGA Rev | | \$56,416,914 | \$50,716,569 | \$50,452,878 | \$50,189,187 | \$49,925,496 | \$49,661,805 |
| General Fund Activities | | \$282,907,045 | \$294,231,120 | \$307,224,956 | \$321,112,582 | \$334,015,375 | \$349,066,285 |
| \$ Change | | (\$6,762,230) | \$11,324,075 | \$12,993,836 | \$13,887,626 | \$12,902,793 | \$15,050,910 |
| % Change | | -2.34% | 4.02% | 4.42% | 4.52% | 4.02% | 4.51% |
| LGA Rev in Total | | \$63,986,731 | \$57,700,000 | \$57,400,000 | \$57,100,000 | \$56,800,000 | \$56,500,000 |
| Activities in Total | | \$335,895,667 | \$349,348,355 | \$364,776,279 | \$381,265,423 | \$396,585,249 | \$414,455,591 |

| 2010 Property Tax Supported Budgets | | | | | | |
|--|-------------------------------|---|---|----------------------|----------------------|----------------|
| | 2010 Council Revised 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 | |
| General Fund | | | | | | |
| General Fund Commitments | | | | | | |
| Internal Service Funds Financial Plans | 26.165 | - | - | - | 26.165 | 26.165 |
| Graffiti Removal | 0.050 | - | - | - | 0.050 | 0.050 |
| Target Center Financial Plan | 0.092 | - | - | - | 0.092 | 0.092 |
| Transfers for City Hall rent | 0.612 | - | - | - | 0.612 | 0.612 |
| Payment to County for Library System | 6.721 | - | - | 6.721 | - | 6.721 |
| Transfer to Capital Improvement Fund | 5.000 | - | - | - | 5.000 | 5.000 |
| Pension Debt Service Mgmt Plan | 11.651 | - | - | - | 11.651 | 11.651 |
| Total General Fund Commitments | 50.290 | - | - | 6.721 | 43.569 | 50.290 |
| General Fund Activities | | | | | | |
| Police | 123.869 | 8.270 | 37.485 | 21.805 | 54.420 | 121.980 |
| Fire | 53.686 | 4.945 | 15.805 | 9.194 | 22.946 | 52.889 |
| Subtotal for Police & Fire | 177.555 | 13.215 | 53.290 | 30.999 | 77.366 | 174.869 |
| 311 | 3.020 | - | 0.979 | 0.570 | 1.422 | 2.970 |
| 911 | 7.485 | - | 2.427 | 1.412 | 3.524 | 7.363 |
| Assessor | 3.986 | 0.063 | 1.272 | 0.740 | 1.847 | 3.922 |
| Attorney | 7.662 | 0.010 | 2.481 | 1.443 | 3.602 | 7.537 |
| BIS | - | - | - | - | - | - |
| City Clerk/Elections/City Council | 7.496 | 0.049 | 2.415 | 1.405 | 3.506 | 7.374 |
| City Coordinator Administration | 1.439 | - | 0.467 | 0.271 | 0.677 | 1.415 |
| Civil Rights | 2.029 | - | 0.658 | 0.383 | 0.955 | 1.996 |
| Communications | 2.424 | 3.479 | - | - | - | 3.479 |
| Community Planning & Economic Development (CPED) | 3.445 | 1.101 | 0.760 | 0.442 | 1.103 | 3.406 |
| Contingency* | 2.575 | - | 0.835 | 0.486 | 1.212 | 2.533 |
| Finance | 19.715 | 0.033 | 6.382 | 3.712 | 9.265 | 19.393 |
| Health and Family | 3.320 | - | 1.076 | 0.626 | 1.563 | 3.265 |
| Human Resources | 5.788 | - | 1.877 | 1.092 | 2.725 | 5.693 |
| Intergovernmental Relations | 1.523 | - | 0.494 | 0.287 | 0.717 | 1.499 |
| Internal Audit | 0.200 | - | 0.065 | 0.038 | 0.094 | 0.197 |
| Mayor | 1.467 | - | 0.476 | 0.277 | 0.691 | 1.443 |
| Neighborhood & Community Relations | 1.236 | - | 0.401 | 0.233 | 0.582 | 1.216 |
| Public Works | 40.906 | 12.913 | 9.077 | 5.280 | 13.178 | 40.449 |
| Regulatory Services | 27.999 | 31.249 | - | - | - | 31.249 |
| Subtotal for all other departments | 143.715 | 48.897 | 32.142 | 18.697 | 46.664 | 146.401 |
| Total General Fund Activities** | 321.270 | 62.112 | 85.432 | 49.696 | 124.030 | 321.270 |
| Total General Fund | 371.560 | 62.112 | 85.432 | 56.417 | 167.599 | 371.560 |
| Other Property Tax-Supported Commitments | | | | | | |
| Capital - Permanent Improvement | 1.666 | - | - | - | 1.666 | 1.666 |
| Debt Service | 15.819 | - | - | - | 15.819 | 15.819 |
| Subtotal | 17.485 | - | - | - | 17.485 | 17.485 |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 15.208 | - | - | - | 15.208 | 15.208 |
| Total Property Tax Supported Commitments | 404.253 | 62.112 | 85.432 | 56.417 | 200.292 | 404.253 |
| (Additional cuts needed)/Cushion for adverse circumstances | | (0.000) | | | | |
| Total Pension Costs | 2009 Expense 21.560 | 2010 Expense 26.859 | % change from 2009 24.6% | | | |
| <p>*Contingency is increased on a one-time basis to pay unemployment costs</p> <p>**The General Fund subsidizes activities provided to the Park Board (\$1.3 million), the Municipal Building Commission (\$185,000) and grant funds and others (\$3 million) as determined by the General Fund Overhead Rate Model.</p> <p>***Police and Fire were appropriated \$3.5 million in one-time money from contingency to allow the departments to meet budget reductions over a two-year period. The five-year financial direction shows that money as a 2010 increase only, but departments may rollover unspent appropriation into 2011.</p> <p>****The balance of the 2009 Actual General Fund (\$10.1 million) was used to fund the one-time initiatives the Mayor recommended and Council adopted as part of the revised budget as well as to cover the remaining reductions necessary due to meet the loss in state aid.</p> | | | | | | |

| 2011 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 | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | | | | | | |
| <u>General Fund Commitments</u> | | | | | | | | | | | | | | | | | | | |
| Internal Service Funds Financial Plans | 26.165 | (8.200) | - | 17.965 | - | - | - | 17.965 | 17.965 | | | | | | | | | | |
| Graffiti Removal | 0.050 | - | - | 0.050 | - | - | - | 0.050 | 0.050 | | | | | | | | | | |
| Target Center Financial Plan | 0.092 | - | - | 0.092 | - | - | - | 0.092 | 0.092 | | | | | | | | | | |
| Transfers for City Hall rent | 0.612 | 0.024 | - | 0.636 | - | - | - | 0.636 | 0.636 | | | | | | | | | | |
| Payment to County for Library System | 6.721 | (0.868) | - | 5.853 | - | - | 5.853 | - | 5.853 | | | | | | | | | | |
| Transfer to Capital Improvement Fund | 5.000 | (5.000) | - | - | - | - | - | - | - | | | | | | | | | | |
| Pension Debt Service Mgmt Plan | 11.651 | (11.015) | - | 0.636 | - | - | - | 0.636 | 0.636 | | | | | | | | | | |
| Total General Fund Commitments | 50.290 | (25.059) | - | 25.232 | - | - | 5.853 | 19.379 | 25.232 | | | | | | | | | | |
| <u>General Fund Activities</u> | | | | | | | | | | | | | | | | | | | |
| Police | 123.869 | 2.891 | (1.709) | 125.051 | 8.270 | 33.436 | 19.870 | 63.475 | 125.051 | | | | | | | | | | |
| Fire | 53.686 | 0.696 | (0.641) | 53.741 | 5.145 | 13.914 | 8.268 | 26.414 | 53.741 | | | | | | | | | | |
| Subtotal for Public Safety | 177.555 | 3.587 | (2.350) | 178.792 | 13.415 | 47.350 | 28.138 | 89.889 | 178.792 | | | | | | | | | | |
| 311 | 3.020 | 0.013 | (0.039) | 2.994 | - | 0.857 | 0.509 | 1.627 | 2.994 | | | | | | | | | | |
| 911 | 7.485 | 0.134 | (0.176) | 7.444 | - | 2.131 | 1.267 | 4.046 | 7.444 | | | | | | | | | | |
| Assessor | 3.986 | 0.121 | (0.066) | 4.041 | 0.063 | 1.139 | 0.677 | 2.162 | 4.041 | | | | | | | | | | |
| Attorney | 7.662 | 0.186 | (0.038) | 7.811 | 0.010 | 2.233 | 1.327 | 4.240 | 7.811 | | | | | | | | | | |
| BIS | - | - | - | - | - | - | - | - | - | | | | | | | | | | |
| City Clerk/Elections/City Council | 7.496 | (0.406) | - | 7.090 | 0.049 | 2.016 | 1.198 | 3.827 | 7.090 | | | | | | | | | | |
| City Coordinator Administration | 1.439 | 0.076 | - | 1.515 | - | 0.434 | 0.258 | 0.824 | 1.515 | | | | | | | | | | |
| Civil Rights | 2.029 | 0.086 | (0.062) | 2.053 | - | 0.588 | 0.349 | 1.116 | 2.053 | | | | | | | | | | |
| Communications | 2.424 | 0.041 | (0.054) | 2.411 | 3.479 | (0.306) | (0.182) | (0.580) | 2.411 | | | | | | | | | | |
| Community Planning & Economic Development (CPED) | 3.445 | 0.094 | (0.081) | 3.457 | 1.101 | 0.675 | 0.401 | 1.281 | 3.457 | | | | | | | | | | |
| Contingency | 2.575 | 4.983 | - | 7.558 | - | 2.164 | 1.286 | 4.108 | 7.558 | | | | | | | | | | |
| Finance | 19.715 | 0.088 | (0.204) | 19.599 | 0.021 | 5.605 | 3.331 | 10.641 | 19.599 | | | | | | | | | | |
| Health and Family | 3.320 | 0.124 | (0.063) | 3.381 | - | 0.968 | 0.575 | 1.838 | 3.381 | | | | | | | | | | |
| Human Resources | 5.788 | 0.130 | (0.137) | 5.781 | - | 1.655 | 0.984 | 3.142 | 5.781 | | | | | | | | | | |
| Intergovernmental Relations | 1.523 | (0.114) | - | 1.409 | - | 0.403 | 0.240 | 0.766 | 1.409 | | | | | | | | | | |
| Internal Audit | 0.200 | 0.019 | - | 0.219 | - | 0.063 | 0.037 | 0.119 | 0.219 | | | | | | | | | | |
| Mayor | 1.467 | 0.019 | (0.005) | 1.481 | - | 0.424 | 0.252 | 0.805 | 1.481 | | | | | | | | | | |
| Neighborhood & Community Relations | 1.236 | (0.600) | - | 0.636 | - | 0.182 | 0.108 | 0.346 | 0.636 | | | | | | | | | | |
| Public Works | 40.906 | 0.351 | (0.429) | 40.829 | 12.363 | 8.150 | 4.843 | 15.472 | 40.829 | | | | | | | | | | |
| Regulatory Services | 27.999 | 0.868 | (0.075) | 28.792 | 32.186 | (0.972) | (0.578) | (1.845) | 28.792 | | | | | | | | | | |
| Subtotal for all other departments | 143.715 | 6.214 | (1.429) | 148.500 | 49.272 | 28.411 | 16.883 | 53.934 | 148.500 | | | | | | | | | | |
| Total General Fund Activities | 321.270 | 9.801 | (3.779) | 327.292 | 62.688 | 75.761 | 45.021 | 143.823 | 327.292 | | | | | | | | | | |
| Total General Fund | 371.560 | (15.257) | (3.779) | 352.524 | 62.688 | 75.761 | 50.874 | 163.202 | 352.524 | | | | | | | | | | |
| <u>Other Property Tax-Supported Commitments</u> | | | | | | | | | | | | | | | | | | | |
| Capital - Permanent Improvement | 1.666 | 0.196 | - | 1.862 | - | - | - | 1.862 | 1.862 | | | | | | | | | | |
| Debt Service | 15.819 | 2.664 | - | 18.483 | - | - | - | 18.483 | 18.483 | | | | | | | | | | |
| Subtotal | 17.485 | 2.860 | - | 20.345 | - | - | - | 20.345 | 20.345 | | | | | | | | | | |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 15.208 | 21.731 | - | 36.939 | - | - | - | 36.939 | 36.939 | | | | | | | | | | |
| Total Property Tax Supported Commitments | 404.253 | 9.334 | (3.779) | 409.808 | 62.688 | 75.761 | 50.874 | 220.485 | 409.808 | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 10%;">2010 Expense</td> <td style="width: 10%;">2011 Expense</td> <td style="width: 10%;">% change</td> <td style="width: 40%;"></td> </tr> <tr> <td>Total Pension Costs</td> <td>26.859</td> <td>37.575</td> <td>39.9%</td> <td>2010 Max 205.553 2011 Max 220.485 (Additional cuts needed)/Cushion for adverse circumstances 0.000</td> </tr> </table> | | | | | | | | | | | 2010 Expense | 2011 Expense | % change | | Total Pension Costs | 26.859 | 37.575 | 39.9% | 2010 Max 205.553 2011 Max 220.485 (Additional cuts needed)/Cushion for adverse circumstances 0.000 |
| | 2010 Expense | 2011 Expense | % change | | | | | | | | | | | | | | | | |
| Total Pension Costs | 26.859 | 37.575 | 39.9% | 2010 Max 205.553 2011 Max 220.485 (Additional cuts needed)/Cushion for adverse circumstances 0.000 | | | | | | | | | | | | | | | |

| 2012 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>General Fund Commitments</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Internal Service Funds Financial Plans | 17.965 | 2.427 | - | 20.392 | - | - | - | 20.392 | 20.392 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Graffiti Removal | 0.050 | - | - | 0.050 | - | - | - | 0.050 | 0.050 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Target Center Financial Plan | 0.092 | - | - | 0.092 | - | - | - | 0.092 | 0.092 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfers for City Hall rent | 0.636 | 0.025 | - | 0.662 | - | - | - | 0.662 | 0.662 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Payment to County for Library System | 5.853 | (0.871) | - | 4.982 | - | - | 4.982 | - | 4.982 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Transfer to Capital Improvement Fund | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pension Debt Service Mgmt Plan | 0.636 | 26.386 | - | 27.022 | - | - | - | 27.022 | 27.022 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund Commitments | 25.232 | 27.967 | - | 53.199 | - | - | 4.982 | 48.217 | 53.199 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>General Fund Activities</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Police | 125.051 | 4.825 | - | 129.877 | 8.270 | 33.207 | 19.960 | 68.440 | 129.877 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fire | 53.741 | 2.074 | - | 55.814 | 5.145 | 13.836 | 8.317 | 28.517 | 55.814 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal for Public Safety | 178.792 | 6.899 | - | 185.691 | 13.415 | 47.043 | 28.276 | 96.957 | 185.691 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 311 | 2.994 | 0.116 | - | 3.109 | - | 0.849 | 0.510 | 1.750 | 3.109 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 911 | 7.444 | 0.287 | - | 7.731 | - | 2.111 | 1.269 | 4.351 | 7.731 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Assessor | 4.041 | 0.156 | - | 4.197 | 0.063 | 1.129 | 0.679 | 2.327 | 4.197 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Attorney | 7.811 | 0.301 | - | 8.112 | 0.010 | 2.212 | 1.330 | 4.560 | 8.112 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City Clerk/Elections/City Council | 7.090 | 0.674 | - | 7.763 | 0.049 | 2.107 | 1.266 | 4.342 | 7.763 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City Coordinator Administration | 1.515 | 0.058 | - | 1.574 | - | 0.430 | 0.258 | 0.886 | 1.574 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Civil Rights | 2.053 | 0.079 | - | 2.132 | - | 0.582 | 0.350 | 1.200 | 2.132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Communications | 2.411 | 0.093 | - | 2.504 | 3.479 | (0.266) | (0.160) | (0.549) | 2.504 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Community Planning & Economic Development (CPED) | 3.457 | 0.133 | - | 3.591 | 1.101 | 0.680 | 0.409 | 1.401 | 3.591 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contingency | 7.558 | 2.085 | - | 9.642 | - | 2.633 | 1.583 | 5.427 | 9.642 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Health care contingency</i> | | | | <i>1.463</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Finance | 19.599 | (0.212) | - | 19.387 | 0.021 | 5.288 | 3.179 | 10.899 | 19.387 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Health and Family | 3.381 | 0.130 | - | 3.511 | - | 0.959 | 0.576 | 1.976 | 3.511 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Human Resources | 5.781 | 0.223 | - | 6.004 | - | 1.640 | 0.986 | 3.379 | 6.004 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Intergovernmental Relations | 1.409 | 0.054 | - | 1.463 | - | 0.400 | 0.240 | 0.824 | 1.463 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Internal Audit | 0.219 | 0.008 | - | 0.227 | - | 0.062 | 0.037 | 0.128 | 0.227 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mayor | 1.481 | 0.057 | - | 1.538 | - | 0.420 | 0.252 | 0.866 | 1.538 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Neighborhood & Community Relations | 0.636 | 0.025 | - | 0.661 | - | 0.180 | 0.108 | 0.372 | 0.661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public Works | 40.829 | 1.575 | - | 42.404 | 12.363 | 8.203 | 4.931 | 16.907 | 42.404 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Services | 28.792 | 1.611 | - | 30.403 | 33.152 | (0.751) | (0.451) | (1.547) | 30.403 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal for all other departments | 148.500 | 7.455 | - | 155.956 | 50.238 | 28.868 | 17.352 | 59.498 | 155.956 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund Activities | 327.292 | 14.354 | - | 341.647 | 63.653 | 75.911 | 45.628 | 156.455 | 341.647 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund | 352.524 | 42.322 | - | 394.846 | 63.653 | 75.911 | 50.610 | 204.672 | 394.846 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Other Property Tax-Supported Commitments</i> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital - Permanent Improvement | 1.862 | 0.196 | - | 2.058 | - | - | - | 2.058 | 2.058 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Debt Service | 18.483 | (2.862) | - | 15.621 | - | - | - | 15.621 | 15.621 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | 20.345 | (2.666) | - | 17.679 | - | - | - | 17.679 | 17.679 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 36.939 | (22.662) | - | 14.277 | - | - | - | 14.277 | 14.277 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Property Tax Supported Commitments | 409.808 | 16.994 | - | 426.802 | 63.653 | 75.911 | 50.610 | 236.628 | 426.802 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 30%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Total Pension Costs</td> <td>2011 Expense 37.575</td> <td>2012 Expense 41.299</td> <td>% change 9.9%</td> <td></td> <td></td> <td>2011 Max 2012 Max</td> <td></td> <td>220.485 236.628</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(Additional cuts needed)/Cushion for adverse circumstances</td> <td></td> <td>0.000</td> <td></td> </tr> </table> | | | | | | | | | | | | | | | | | | | | Total Pension Costs | 2011 Expense 37.575 | 2012 Expense 41.299 | % change 9.9% | | | 2011 Max 2012 Max | | 220.485 236.628 | | | | | | | | (Additional cuts needed)/Cushion for adverse circumstances | | 0.000 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Pension Costs | 2011 Expense 37.575 | 2012 Expense 41.299 | % change 9.9% | | | 2011 Max 2012 Max | | 220.485 236.628 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | (Additional cuts needed)/Cushion for adverse circumstances | | 0.000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 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 | |
| General Fund | | | | | | | | | |
| <i>General Fund Commitments</i> | | | | | | | | | |
| Internal Service Funds Financial Plans | 20.392 | (5.576) | - | 14.816 | - | - | - | 14.816 | 14.816 |
| 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 | 0.662 | 0.026 | - | 0.688 | - | - | - | 0.688 | 0.688 |
| Payment to County for Library System | 4.982 | (0.876) | - | 4.106 | - | - | 4.106 | - | 4.106 |
| Transfer to Capital Improvement Fund | - | - | - | - | - | - | - | - | - |
| Pension Debt Service Mgmt Plan | 27.022 | (26.883) | - | 0.139 | - | - | - | 0.139 | 0.139 |
| Total General Fund Commitments | 53.199 | (32.851) | - | 20.349 | - | - | 4.106 | 16.243 | 20.349 |
| <i>General Fund Activities</i> | | | | | | | | | |
| Police | 129.877 | 5.021 | - | 134.898 | 8.270 | 32.558 | 19.832 | 74.238 | 134.898 |
| Fire | 55.814 | 2.158 | - | 57.972 | 5.145 | 13.583 | 8.274 | 30.971 | 57.972 |
| Subtotal for Public Safety | 185.691 | 7.179 | - | 192.870 | 13.415 | 46.141 | 28.105 | 105.209 | 192.870 |
| 311 | 3.109 | 0.120 | - | 3.229 | - | 0.830 | 0.506 | 1.893 | 3.229 |
| 911 | 7.731 | 0.299 | - | 8.030 | - | 2.065 | 1.258 | 4.708 | 8.030 |
| Assessor | 4.197 | 0.162 | - | 4.359 | 0.063 | 1.105 | 0.673 | 2.519 | 4.359 |
| Attorney | 8.112 | 0.314 | - | 8.426 | 0.010 | 2.164 | 1.318 | 4.934 | 8.426 |
| City Clerk/Elections/City Council | 7.763 | 0.400 | - | 8.163 | 0.049 | 2.086 | 1.271 | 4.757 | 8.163 |
| City Coordinator Administration | 1.574 | 0.061 | - | 1.635 | - | 0.420 | 0.256 | 0.958 | 1.635 |
| Civil Rights | 2.132 | 0.082 | - | 2.215 | - | 0.569 | 0.347 | 1.298 | 2.215 |
| Communications | 2.504 | 0.097 | - | 2.601 | 3.479 | (0.226) | (0.137) | (0.515) | 2.601 |
| Community Planning & Economic Development (CPED) | 3.591 | 0.139 | - | 3.730 | 1.101 | 0.676 | 0.412 | 1.541 | 3.730 |
| Contingency | 9.642 | 5.304 | - | 14.946 | - | 3.843 | 2.341 | 8.762 | 14.946 |
| <i>Health care contingency</i> | | | | <i>2.009</i> | | | | | |
| Finance | 19.387 | 0.750 | - | 20.136 | 0.021 | 5.172 | 3.150 | 11.793 | 20.136 |
| Health and Family | 3.511 | 0.136 | - | 3.647 | - | 0.938 | 0.571 | 2.138 | 3.647 |
| Human Resources | 6.004 | 0.232 | - | 6.237 | - | 1.604 | 0.977 | 3.656 | 6.237 |
| Intergovernmental Relations | 1.463 | 0.057 | - | 1.520 | - | 0.391 | 0.238 | 0.891 | 1.520 |
| Internal Audit | 0.227 | 0.009 | - | 0.236 | - | 0.061 | 0.037 | 0.138 | 0.236 |
| Mayor | 1.538 | 0.059 | - | 1.598 | - | 0.411 | 0.250 | 0.937 | 1.598 |
| Neighborhood & Community Relations | 0.661 | 0.026 | - | 0.686 | - | 0.176 | 0.107 | 0.402 | 0.686 |
| Public Works | 42.404 | 1.639 | - | 44.044 | 12.363 | 8.146 | 4.962 | 18.573 | 44.044 |
| Regulatory Services | 30.403 | 1.175 | - | 31.579 | 34.147 | (0.660) | (0.402) | (1.506) | 31.579 |
| Subtotal for all other departments | 155.956 | 11.061 | - | 167.016 | 51.233 | 29.770 | 18.134 | 67.880 | 167.016 |
| Total General Fund Activities | 341.647 | 18.240 | - | 359.887 | 64.648 | 75.911 | 46.239 | 173.089 | 359.887 |
| Total General Fund | 394.846 | (14.611) | - | 380.235 | 64.648 | 75.911 | 50.345 | 189.332 | 380.235 |
| <i>Other Property Tax-Supported Commitments</i> | | | | | | | | | |
| Capital - Permanent Improvement | 2.058 | 0.196 | - | 2.254 | - | - | - | 2.254 | 2.254 |
| Debt Service | 15.621 | 1.529 | - | 17.150 | - | - | - | 17.150 | 17.150 |
| Subtotal | 17.679 | 1.725 | - | 19.404 | - | - | - | 19.404 | 19.404 |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 14.277 | 37.123 | - | 51.400 | - | 3.192 | - | 48.208 | 51.400 |
| Total Property Tax Supported Commitments | 426.802 | 24.237 | - | 451.039 | 64.648 | 79.103 | 50.345 | 256.944 | 451.039 |
| Total Pension Costs | 2012 Expense 41.299 | 2013 Expense 51.539 | % change 24.8% | | | 2012 Max 2013 Max (Additional cuts needed)/Cushion for adverse circumstances | 236.628 256.944 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 | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | | | | | |
| <u>General Fund Commitments</u> | | | | | | | | | | | | | | | | | | |
| Internal Service Funds Financial Plans | 14.816 | 3.057 | - | 17.873 | - | - | - | 17.873 | 17.873 | | | | | | | | | |
| 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 | 0.688 | 0.028 | - | 0.716 | - | - | - | 0.716 | 0.716 | | | | | | | | | |
| Payment to County for Library System | 4.106 | (0.868) | - | 3.238 | - | - | 3.238 | - | 3.238 | | | | | | | | | |
| Transfer to Capital Improvement Fund | - | - | - | - | - | - | - | - | - | | | | | | | | | |
| Pension Debt Service Mgmt Plan | 0.139 | 36.346 | - | 36.485 | - | - | - | 36.485 | 36.485 | | | | | | | | | |
| Total General Fund Commitments | 20.349 | 38.563 | - | 58.911 | - | - | 3.238 | 55.673 | 58.911 | | | | | | | | | |
| <u>General Fund Activities</u> | | | | | | | | | | | | | | | | | | |
| Police | 134.898 | 4.336 | - | 139.234 | 8.270 | 33.283 | 20.538 | 77.144 | 139.234 | | | | | | | | | |
| Fire | 57.972 | 1.864 | - | 59.836 | 5.145 | 13.899 | 8.577 | 32.215 | 59.836 | | | | | | | | | |
| Subtotal for Public Safety | 192.870 | 6.200 | - | 199.070 | 13.415 | 47.181 | 29.115 | 109.359 | 199.070 | | | | | | | | | |
| 311 | 3.229 | 0.104 | - | 3.333 | - | 0.847 | 0.523 | 1.963 | 3.333 | | | | | | | | | |
| 911 | 8.030 | 0.258 | - | 8.288 | - | 2.106 | 1.300 | 4.882 | 8.288 | | | | | | | | | |
| Assessor | 4.359 | 0.140 | - | 4.499 | 0.063 | 1.127 | 0.696 | 2.613 | 4.499 | | | | | | | | | |
| Attorney | 8.426 | 0.271 | - | 8.697 | 0.010 | 2.208 | 1.362 | 5.117 | 8.697 | | | | | | | | | |
| City Clerk/Elections/City Council | 8.163 | 0.362 | - | 8.526 | 0.049 | 2.154 | 1.329 | 4.993 | 8.526 | | | | | | | | | |
| City Coordinator Administration | 1.635 | 0.053 | - | 1.687 | - | 0.429 | 0.265 | 0.994 | 1.687 | | | | | | | | | |
| Civil Rights | 2.215 | 0.071 | - | 2.286 | - | 0.581 | 0.358 | 1.346 | 2.286 | | | | | | | | | |
| Communications | 2.601 | 0.084 | - | 2.685 | 3.479 | (0.202) | (0.125) | (0.468) | 2.685 | | | | | | | | | |
| Community Planning & Economic Development (CPED) | 3.730 | 0.120 | - | 3.849 | 1.101 | 0.698 | 0.431 | 1.619 | 3.849 | | | | | | | | | |
| Contingency | 14.946 | (6.700) | - | 8.247 | - | 2.096 | 1.293 | 4.858 | 8.247 | | | | | | | | | |
| <i>Health care contingency</i> | | | | 2.627 | | | | | | | | | | | | | | |
| Finance | 20.136 | 0.647 | - | 20.784 | 0.021 | 5.276 | 3.256 | 12.230 | 20.784 | | | | | | | | | |
| Health and Family | 3.647 | 0.117 | - | 3.764 | - | 0.957 | 0.590 | 2.217 | 3.764 | | | | | | | | | |
| Human Resources | 6.237 | 0.200 | - | 6.437 | - | 1.636 | 1.009 | 3.792 | 6.437 | | | | | | | | | |
| Intergovernmental Relations | 1.520 | 0.049 | - | 1.569 | - | 0.399 | 0.246 | 0.924 | 1.569 | | | | | | | | | |
| Internal Audit | 0.236 | 0.008 | - | 0.244 | - | 0.062 | 0.038 | 0.144 | 0.244 | | | | | | | | | |
| Mayor | 1.598 | 0.051 | - | 1.649 | - | 0.419 | 0.259 | 0.971 | 1.649 | | | | | | | | | |
| Neighborhood & Community Relations | 0.686 | 0.022 | - | 0.708 | - | 0.180 | 0.111 | 0.417 | 0.708 | | | | | | | | | |
| Public Works | 44.044 | 1.416 | - | 45.459 | 12.363 | 8.411 | 5.190 | 19.495 | 45.459 | | | | | | | | | |
| Regulatory Services | 31.579 | 1.015 | - | 32.594 | 35.171 | (0.655) | (0.404) | (1.518) | 32.594 | | | | | | | | | |
| Subtotal for all other departments | 167.016 | (1.711) | - | 165.305 | 52.257 | 28.729 | 17.728 | 66.590 | 165.305 | | | | | | | | | |
| Total General Fund Activities | 359.887 | 4.488 | - | 364.375 | 65.672 | 75.911 | 46.843 | 175.949 | 364.375 | | | | | | | | | |
| Total General Fund | 380.235 | 43.051 | - | 423.286 | 65.672 | 75.911 | 50.081 | 231.622 | 423.286 | | | | | | | | | |
| <u>Other Property Tax-Supported Commitments</u> | | | | | | | | | | | | | | | | | | |
| Capital - Permanent Improvement | 2.254 | 0.196 | - | 2.450 | - | - | - | 2.450 | 2.450 | | | | | | | | | |
| Debt Service | 17.150 | 2.352 | - | 19.502 | - | - | - | 19.502 | 19.502 | | | | | | | | | |
| Subtotal | 19.404 | 2.548 | - | 21.952 | - | - | - | 21.952 | 21.952 | | | | | | | | | |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 51.400 | (35.554) | - | 15.846 | - | - | - | 15.846 | 15.846 | | | | | | | | | |
| Total Property Tax Supported Commitments | 451.039 | 10.045 | - | 461.084 | 65.672 | 75.911 | 50.081 | 269.420 | 461.084 | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2" style="width: 30%;">Total Pension Costs</td> <td style="width: 10%;">2013 Expense</td> <td style="width: 10%;">2014 Expense</td> <td style="width: 10%;">% change</td> <td style="width: 40%;"></td> </tr> <tr> <td style="text-align: center;">51.539</td> <td style="text-align: center;">52.331</td> <td style="text-align: center;">1.5%</td> <td style="text-align: right;"> 2013 Max 256.944 2014 Max 269.421 (Additional cuts needed)/Cushion for adverse circumstances 0.000 </td> </tr> </table> | | | | | | | | | | Total Pension Costs | 2013 Expense | 2014 Expense | % change | | 51.539 | 52.331 | 1.5% | 2013 Max 256.944 2014 Max 269.421 (Additional cuts needed)/Cushion for adverse circumstances 0.000 |
| Total Pension Costs | 2013 Expense | 2014 Expense | % change | | | | | | | | | | | | | | | |
| | 51.539 | 52.331 | 1.5% | 2013 Max 256.944 2014 Max 269.421 (Additional cuts needed)/Cushion for adverse circumstances 0.000 | | | | | | | | | | | | | | |

| 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 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 | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund Commitments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Internal Service Funds Financial Plans | 17.873 | (9.086) | - | 8.787 | - | - | - | 8.787 | 8.787 | | | | | | | | | | | | | | | | | | | | | |
| 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 | 0.716 | 0.029 | - | 0.744 | - | - | - | 0.744 | 0.744 | | | | | | | | | | | | | | | | | | | | | |
| Payment to County for Library System | 3.238 | (0.875) | - | 2.363 | - | - | 2.363 | 2.363 | 2.363 | | | | | | | | | | | | | | | | | | | | | |
| Transfer to Capital Improvement Fund | - | - | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | |
| Pension Debt Service Mgmt Plan | 36.485 | (32.357) | - | 4.128 | - | - | - | 4.128 | 4.128 | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund Commitments | 58.911 | (42.289) | - | 16.622 | - | - | 2.363 | 14.259 | 16.622 | | | | | | | | | | | | | | | | | | | | | |
| General Fund Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Police | 139.234 | 4.920 | - | 144.154 | 8.270 | 32.533 | 20.337 | 83.013 | 144.154 | | | | | | | | | | | | | | | | | | | | | |
| Fire | 59.836 | 2.114 | - | 61.950 | 5.145 | 13.600 | 8.502 | 34.703 | 61.950 | | | | | | | | | | | | | | | | | | | | | |
| Subtotal for Public Safety | 199.070 | 7.034 | - | 206.104 | 13.415 | 46.134 | 28.839 | 117.717 | 206.104 | | | | | | | | | | | | | | | | | | | | | |
| 311 | 3.333 | 0.118 | - | 3.451 | - | 0.826 | 0.517 | 2.108 | 3.451 | | | | | | | | | | | | | | | | | | | | | |
| 911 | 8.288 | 0.293 | - | 8.581 | - | 2.054 | 1.284 | 5.242 | 8.581 | | | | | | | | | | | | | | | | | | | | | |
| Assessor | 4.499 | 0.159 | - | 4.658 | 0.063 | 1.100 | 0.688 | 2.807 | 4.658 | | | | | | | | | | | | | | | | | | | | | |
| Attorney | 8.697 | 0.307 | - | 9.004 | 0.010 | 2.153 | 1.346 | 5.495 | 9.004 | | | | | | | | | | | | | | | | | | | | | |
| City Clerk/Elections/City Council | 8.526 | (0.199) | - | 8.327 | 0.049 | 1.982 | 1.239 | 5.057 | 8.327 | | | | | | | | | | | | | | | | | | | | | |
| City Coordinator Administration | 1.687 | 0.060 | - | 1.747 | - | 0.418 | 0.261 | 1.067 | 1.747 | | | | | | | | | | | | | | | | | | | | | |
| Civil Rights | 2.286 | 0.081 | - | 2.367 | - | 0.567 | 0.354 | 1.446 | 2.367 | | | | | | | | | | | | | | | | | | | | | |
| Communications | 2.685 | 0.095 | - | 2.780 | 3.479 | (0.167) | (0.105) | (0.427) | 2.780 | | | | | | | | | | | | | | | | | | | | | |
| Community Planning & Economic Development (CPED) | 3.849 | 0.136 | - | 3.985 | 1.101 | 0.691 | 0.432 | 1.762 | 3.985 | | | | | | | | | | | | | | | | | | | | | |
| Contingency | 8.247 | 7.329 | - | 15.576 | - | 3.729 | 2.331 | 9.516 | 15.576 | | | | | | | | | | | | | | | | | | | | | |
| <i>Health care contingency</i> | | | | <i>3.377</i> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Finance | 20.784 | 0.734 | - | 21.518 | 0.021 | 5.147 | 3.217 | 13.133 | 21.518 | | | | | | | | | | | | | | | | | | | | | |
| Health and Family | 3.764 | 0.133 | - | 3.897 | - | 0.933 | 0.583 | 2.381 | 3.897 | | | | | | | | | | | | | | | | | | | | | |
| Human Resources | 6.437 | 0.227 | - | 6.664 | - | 1.596 | 0.997 | 4.071 | 6.664 | | | | | | | | | | | | | | | | | | | | | |
| Intergovernmental Relations | 1.569 | 0.055 | - | 1.624 | - | 0.389 | 0.243 | 0.992 | 1.624 | | | | | | | | | | | | | | | | | | | | | |
| Internal Audit | 0.244 | 0.009 | - | 0.252 | - | 0.060 | 0.038 | 0.154 | 0.252 | | | | | | | | | | | | | | | | | | | | | |
| Mayor | 1.649 | 0.058 | - | 1.707 | - | 0.409 | 0.256 | 1.043 | 1.707 | | | | | | | | | | | | | | | | | | | | | |
| Neighborhood & Community Relations | 0.708 | 0.025 | - | 0.733 | - | 0.176 | 0.110 | 0.448 | 0.733 | | | | | | | | | | | | | | | | | | | | | |
| Public Works | 45.459 | 1.606 | - | 47.066 | 12.363 | 8.309 | 5.194 | 21.200 | 47.066 | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Services | 32.594 | 1.152 | - | 33.745 | 36.226 | (0.594) | (0.371) | (1.516) | 33.745 | | | | | | | | | | | | | | | | | | | | | |
| Subtotal for all other departments | 165.305 | 12.379 | - | 177.684 | 53.312 | 29.777 | 18.614 | 75.980 | 177.684 | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund Activities | 364.375 | 19.413 | - | 383.788 | 66.727 | 75.911 | 47.453 | 193.697 | 383.788 | | | | | | | | | | | | | | | | | | | | | |
| Total General Fund | 423.286 | (22.876) | - | 400.410 | 66.727 | 75.911 | 49.816 | 207.956 | 400.410 | | | | | | | | | | | | | | | | | | | | | |
| Other Property Tax-Supported Commitments | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital - Permanent Improvement | 2.450 | 2.058 | - | 4.508 | - | - | - | 4.508 | 4.508 | | | | | | | | | | | | | | | | | | | | | |
| Debt Service | 19.502 | 8.232 | - | 27.734 | - | - | - | 27.734 | 27.734 | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | 21.952 | 10.290 | - | 32.242 | - | - | - | 32.242 | 32.242 | | | | | | | | | | | | | | | | | | | | | |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 15.846 | 34.317 | - | 50.163 | - | - | - | 50.163 | 50.163 | | | | | | | | | | | | | | | | | | | | | |
| Total Property Tax Supported Commitments | 461.084 | 21.731 | - | 482.815 | 66.727 | 75.911 | 49.816 | 290.361 | 482.815 | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="width: 10%; text-align: right;">2014 Max</td> <td style="width: 10%; text-align: right;">269.421</td> <td colspan="4"></td> </tr> <tr> <td style="text-align: center;">Total Pension Costs</td> <td style="text-align: right;">2014 Expense 52.331</td> <td style="text-align: right;">2015 Expense 54.291</td> <td style="text-align: right;">% change 3.7%</td> <td colspan="2" style="text-align: right;">(Additional cuts needed)/Cushion for adverse circumstances</td> <td style="text-align: right;">290.361</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td colspan="2"></td> <td style="text-align: right;">0.000</td> </tr> </table> | | | | | | | | | | | 2014 Max | 269.421 | | | | | Total Pension Costs | 2014 Expense 52.331 | 2015 Expense 54.291 | % change 3.7% | (Additional cuts needed)/Cushion for adverse circumstances | | 290.361 | | | | | | | 0.000 |
| | 2014 Max | 269.421 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Pension Costs | 2014 Expense 52.331 | 2015 Expense 54.291 | % change 3.7% | (Additional cuts needed)/Cushion for adverse circumstances | | 290.361 | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | 0.000 | | | | | | | | | | | | | | | | | | | | | | | | |

| Five-Year Summary of Property Tax Supported Budgets | | | | | | | | | | |
|---|----------------|-------------------------------------|--|----------------|------------------------------------|---------------------|---|---------------------------|---------------------------|---------------------|
| | 2010 Expense | 5-Year Projected Growth in Spending | 5-Year Reduction to Growth in Spending | 2015 Expense | Avg Annual % Incr over 5-yr period | 2015 Direct Revenue | 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> | | | 2015 Total Revenues |
| | | | | | | | 2015 General City Revenues (Non-Direct) | 2015 Local Government Aid | 2015 Property Tax Revenue | |
| General Fund | | | | | | | | | | |
| General Fund Commitments | | | | | | | | | | |
| Internal Service Funds Financial Plans | 26.165 | (17.378) | - | 8.787 | -66.4% | - | - | - | 8.787 | 8.787 |
| Graffiti Removal | 0.050 | - | - | 0.050 | 0.0% | - | - | - | 0.050 | 0.050 |
| Target Center Financial Plan | 0.092 | 0.458 | - | 0.550 | 497.8% | - | - | - | 0.550 | 0.550 |
| Transfers for City Hall rent | 0.612 | 0.133 | - | 0.744 | 74.4% | - | - | - | 0.744 | 0.744 |
| Payment to County for Library System | 6.721 | (4.358) | - | 2.363 | -64.8% | - | - | 2.363 | - | 2.363 |
| Transfer to Capital Improvement Fund | 5.000 | (5.000) | - | - | - | - | - | - | - | - |
| Pension Debt Service Mgmt Plan | 11.651 | (7.523) | - | 4.128 | -64.6% | - | - | - | 4.128 | 4.128 |
| Total General Fund Commitments | 50.290 | (33.668) | - | 16.622 | -66.9% | - | - | 2.363 | 14.259 | 16.622 |
| General Fund Activities | | | | | | | | | | |
| Police | 123.869 | 21.994 | (1.709) | 144.154 | 16.4% | 8.270 | 32.533 | 20.337 | 83.013 | 144.154 |
| Fire | 53.686 | 8.905 | (0.641) | 61.950 | 15.4% | 5.145 | 13.600 | 8.502 | 34.703 | 61.950 |
| Subtotal for Public Safety | 177.555 | 30.900 | (2.350) | 206.104 | 16.1% | 13.415 | 46.134 | 28.839 | 117.717 | 206.104 |
| 311 | 3.020 | 0.470 | (0.039) | 3.451 | 14.3% | - | 0.826 | 0.517 | 2.108 | 3.451 |
| 911 | 7.485 | 1.271 | (0.176) | 8.581 | 14.6% | - | 2.054 | 1.284 | 5.242 | 8.581 |
| Assessor | 3.986 | 0.738 | (0.066) | 4.658 | 16.9% | 0.063 | 1.100 | 0.688 | 2.807 | 4.658 |
| Attorney | 7.662 | 1.380 | (0.038) | 9.004 | 17.5% | 0.010 | 2.153 | 1.346 | 5.495 | 9.004 |
| BIS | - | - | - | - | 0.0% | - | - | - | - | - |
| City Clerk/Elections/City Council | 7.496 | 0.831 | - | 8.327 | 11.1% | 0.049 | 1.982 | 1.239 | 5.057 | 8.327 |
| City Coordinator Administration | 1.439 | 0.308 | - | 1.747 | 21.4% | - | 0.418 | 0.261 | 1.067 | 1.747 |
| Civil Rights | 2.029 | 0.399 | (0.062) | 2.367 | 16.6% | - | 0.567 | 0.354 | 1.446 | 2.367 |
| Communications | 2.424 | 0.410 | (0.054) | 2.780 | 14.7% | 3.479 | (0.167) | (0.105) | (0.427) | 2.780 |
| Community Planning & Economic Development (CPED) | 3.445 | 0.622 | (0.081) | 3.985 | 15.7% | 1.101 | 0.691 | 0.432 | 1.762 | 3.985 |
| Contingency | 2.575 | 13.001 | - | 15.576 | 504.9% | - | 3.729 | 2.331 | 9.516 | 15.576 |
| Finance | 19.715 | 2.007 | (0.204) | 21.518 | 9.1% | 0.021 | 5.147 | 3.217 | 13.133 | 21.518 |
| Health and Family | 3.320 | 0.641 | (0.063) | 3.897 | 17.4% | - | 0.933 | 0.583 | 2.381 | 3.897 |
| Human Resources | 5.788 | 1.014 | (0.137) | 6.664 | 15.1% | - | 1.596 | 0.997 | 4.071 | 6.664 |
| Intergovernmental Relations | 1.523 | 0.101 | - | 1.624 | 6.6% | - | 0.389 | 0.243 | 0.992 | 1.624 |
| Internal Audit | 0.200 | - | - | 0.252 | - | - | 0.060 | 0.038 | 0.154 | 0.252 |
| Mayor | 1.467 | 0.245 | (0.005) | 1.707 | 16.4% | - | 0.409 | 0.256 | 1.043 | 1.707 |
| Neighborhood & Community Relations | 1.236 | (0.503) | - | 0.733 | -40.7% | - | 0.176 | 0.110 | 0.448 | 0.733 |
| Public Works | 40.906 | 6.588 | (0.429) | 47.066 | 15.1% | 12.363 | 8.309 | 5.194 | 21.200 | 47.066 |
| Regulatory Services | 27.999 | 5.821 | (0.075) | 33.745 | 20.5% | 36.226 | (0.594) | (0.371) | (1.516) | 33.745 |
| Subtotal for all other departments | 143.715 | 35.345 | (1.429) | 177.684 | 23.6% | 53.312 | 29.777 | 18.614 | 75.980 | 177.684 |
| Total General Fund Activities | 321.270 | 66.245 | (3.779) | 383.788 | 39.7% | 66.727 | 75.911 | 47.453 | 193.697 | 383.788 |
| Total General Fund | 371.560 | 32.576 | (3.779) | 400.410 | 7.8% | 66.727 | 75.911 | 49.816 | 207.956 | 400.410 |
| Other Property Tax-Supported Commitments | | | | | | | | | | |
| Capital - Permanent Improvement | 1.666 | 2.842 | - | 4.508 | 170.6% | - | - | - | 4.508 | 4.508 |
| Debt Service | 15.819 | 11.915 | - | 27.734 | 75.3% | - | - | - | 27.734 | 27.734 |
| Subtotal | 17.485 | 14.757 | - | 32.242 | 245.9% | - | - | - | 32.242 | 32.242 |
| Pensions - Direct Levy for MPRA, MFRA and MERF | 15.208 | 34.955 | - | 50.163 | 229.8% | - | - | - | 50.163 | 50.163 |
| Total Property Tax Supported Commitments | 404.253 | 82.289 | (3.779) | 482.815 | 19.4% | 66.727 | 75.911 | 49.816 | 290.361 | 482.815 |
| | | | | | | | 2015 Max | 205.553 | | |
| | | | | | | | 2015 Max | 290.361 | | |
| | | | | | | | (Additional cuts needed)/Cushion for adverse circumstances | 0.000 | | |