

# City of Minneapolis 2012 Budget

## Five-year Financial Direction 2013-2017 (Including detailed information on the City's General Fund)

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### **Introduction**

This plan reflects the City's ongoing commitment to long-term financial planning. The purpose of recommending a 2013-2017 financial direction is to provide guidance for departments on available planned resources in the City's General Fund.

The financial direction provides detailed projections for property tax supported services: the City's general fund, pensions, capital and contributions to the internal service funds. Of the \$418.5 million in the financial direction, \$379.5 million is in the City's general fund, which is the primary funding source for public safety, street paving, snow plowing and other general government services.

For the 2012 budget process, the City moved from traditional budgeting to priority budgeting to allow for the prioritization of programs. Instead of focusing on what to cut, the new process focused on where to invest. Priority budgeting allowed the City to direct resources toward programs that provide the greatest value, articulate why a program exists and provided a strategic and transparent view of City services.

In traditional budgeting, the starting point is last year's spending with increased assumptions added to the base. Revenue shortfalls are handled through cuts to this base. Departments determine how to allocate spending.

In priority budgeting, there is not a starting point. Departments are asked to submit proposals to achieve results for the City goals (priorities).

### **General Fund**

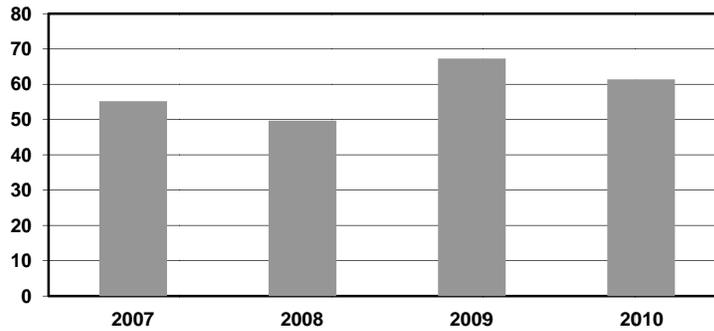
The general fund is the general operating fund of the City. Combined, the two largest revenues (state aids and property tax) have historically accounted for approximately 60-70% of total sources of funds for the general fund. The top four sources of revenue account for more than 80% of the general fund's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

### **Historical Financial Performance**

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

The general fund began 2010 with a fund balance of \$67.3 million. The 2010 year-end fund balance in the General Fund was \$61.4 million, which is above the stated fund balance requirement of 15% of the following years' revenue budget.

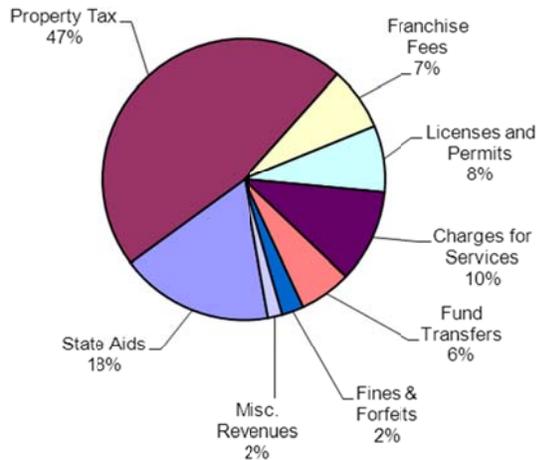
**Fund Balance  
(in millions of dollars)**



**2012 General Fund Revenue Budget**

The 2012 adopted budget includes a total of \$379.5 million of revenues for services included in the financial direction, including \$22.6 million in transfers from other funds. Budgeted revenues are 1.9% higher than the 2011 revised budget. Please note the 2011 revenues incorporate the changes that occurred during fiscal year 2011, which includes the City's reduction in state aids.

**Budgeted Revenue by Source**



Revenue Source	2010 Actual	2011 Revised	2012 Adopted	% Chg from 2011 Revised	2011 Budget as % of Total	2012 Budget as % of Total
State Aids	11.1	67.1	67.0	-0.2%	18.0%	17.6%
Property Tax	0.1	169.6	177.1	4.4%	45.5%	46.7%
Franchise Fees	3.3	27.8	27.5	-1.1%	7.5%	7.2%
Licenses and Permits	26.5	27.9	29.3	5.2%	7.5%	7.7%
Charges for Services	11.0	38.9	40.3	3.7%	10.4%	10.6%
Fund Transfers	22.7	21.2	22.6	6.8%	5.7%	6.0%
Fines & Forfeits	8.8	9.6	9.5	-1.5%	2.6%	2.5%
Misc. Revenues	6.9	10.5	6.2	-40.8%	2.8%	1.6%
<b>Total</b>	<b>90.4</b>	<b>372.6</b>	<b>379.5</b>	<b>1.9%</b>	<b>100.0%</b>	<b>100.0%</b>

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

The City's local government aid (LGA) allocation is certified at the same reduced level as 2011 in 2012 and 2013 (\$64.1 million). This is based on the certification received from the State of Minnesota in late July. Typically, Minneapolis has seen LGA formula declines of about \$1.5

million each year. The major factors in the formula which lead to these typical reductions are the City's property wealth and declining motor vehicle accidents.

After 2012 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.

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

- The franchise agreement with Xcel Energy for electricity requires payment of 5% of gross revenues for residential service customers, 3% of gross revenues for commercial and industrial customers, and 5% of gross revenues on small commercial and industrial customers. The residential rate will drop to 4.5% of gross revenues beginning in January 2013. This franchise agreement expires on December 31, 2014. For 2012, the City is anticipating \$16.2 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 2012, the City is anticipating \$8.1 million in revenues from this franchise agreement.
- The City also has two smaller franchises:
  - The bus stop advertising franchise generates approximately \$100,000 in revenues.
  - The City's cable franchise is anticipated to generate \$3.1 million in 2012.

The 2012 budget anticipates the total franchise fee revenue to be \$27.5 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 2012 budget anticipates a 5.2% increase in licenses and permit revenue.

*Fines and Forfeitures* are anticipated to decline by 1.5% in 2012.

### **2012 General Fund Expenditure Budget**

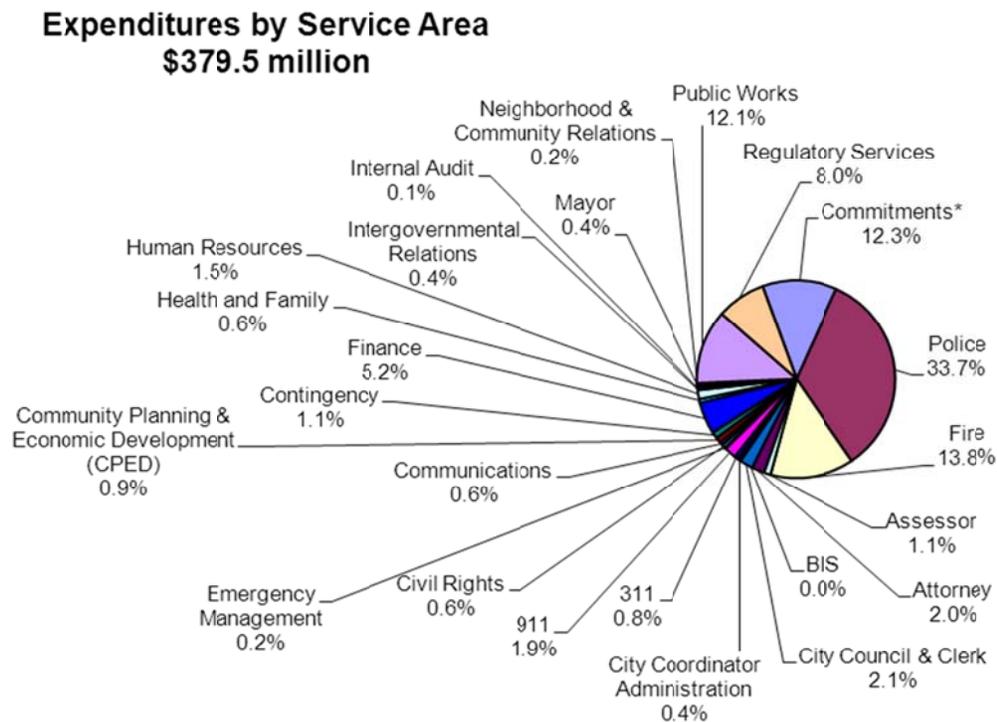
The 2012 adopted budget for services included in the financial direction is \$379.5 million, which includes \$41.6 million in transfers to other funds. Please note 2011 expenditures incorporate the changes that occurred during the fiscal year 2011, including the reduction in state aids.

Approximately 62% of the overall expenditure budget is related to personnel costs. In the 2011 adopted budget, Council directed the Finance department to revise the five-year financial direction to reflect no increase in City salaries for a two-year period. For contracts that were settled in 2011 at the time of this action, budgets are adjusted in 2012 and 2013. Department budgets reflect a slight increase in the financial direction for 2012 to account for salary progression in 2011. This assumption change does not affect Independent Boards.

In the General Fund, salary and wage expenditures increased from \$167.4 million in 2011 revised to \$168.8 million in 2012. Settled contracts to date as well as department reductions are reflected. The largest contract, which includes Police sworn, non-appointed positions such as officers and captains, is settled for 2011. The contract was settled at a 1.5% increase. The salary and wages expense category also includes overtime costs, contractually-obligated payments, and one-time funding.

Employer health insurance costs increases 4% from 2011. This is a significant drop from the estimated 10% increase in the City’s planning estimates. Programmatic budgets are reflective of the reduction in health care costs.

Non-personnel line items increased by 1.6% in the 2012 budget.



\*Commitments include: transfers to the internal service funds, pension obligations, payment to Hennepin County related to the library system, and other miscellaneous transfers.

### Major Changes in the 2012 Council Adopted Budget

*The 2012 Council Adopted Budget incorporates a new funding methodology based on funding programs instead of departments. Because the City is in the midst of incorporating this policy into its budget process, the information below is descriptive of changes the Mayor and Council made to program submissions from departments, organized by department. It is anticipated that in future years, program submissions and organization of the department will be based on goal areas as opposed to departments.*

## **Citywide**

Department budgets reflect no increase in City salary schedules for 2011 or 2012 with unless units have a settled contract. For contracts that were settled in 2011, budgets for salary schedule increases should be adjusted in 2012 and 2013. While the 2012 budget does not include salary schedule increases, the budget has been adjusted for additional salary costs resulting from step movement in 2011. This assumption change does not affect Independent Boards. In 2012, no department has a settled bargaining unit contract so a 0% salary schedule adjustment was included citywide with the exception of independent boards.

The Mayor's Recommended Budget reduced health care budgets for all departments to reflect the final contract for health care costs in 2012. The Council adopted the Mayor's recommendation.

Internal Service Fund obligations: The 2008 adopted long-term financial plans begin reducing the General Fund's contribution to the internal service funds in 2010, but to create capacity in order to hold down property tax levy increases in future years, the General Fund will accelerate the workout plan schedule from full completion in 2019 to 2015. The Mayor recommended a reduction in obligations to the fund of \$3.6 million over three years. The Council adopted the Mayor's recommendation.

The Mayor's Recommended Budget redeemed the entirety of the remaining principal on the \$114 million in bonds issued for the Minneapolis Employees Retirement Association (now a division of the Statewide PERA pension fund), and the Minneapolis Police Relief Association. This redemption created significant additional debt capacity in future years and eliminated the interest payments associated with the debt that are charged at a 5.8% annual rate. The Council adopted the Mayor's recommendation.

The 2011 departmental expenditures and revenues incorporate changes that occurred during the fiscal year 2011, including reductions enacted as the result of reductions to State Aids as specified in the 2011 Adopted Budget Resolution.

## **Departments**

Listed below are summaries of the actions reflected in the Mayor's Recommended and Council Adopted budgets compared to the program budget submissions made by departments.

### **Assessor**

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

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

### **Attorney**

*Mayor's Recommended Budget:* The Mayor recommended that the department reduce \$300,000 and 2 FTE's, one each in the Criminal Prosecution and Community Attorney Prosecution programs. The difference should be managed with non-personnel reductions.

*Council Adopted Budget:* Council approved the Mayor's recommendations. Additionally, Council made the following staff directions:

- On a one time basis, MPD is directed to transfer up to \$317,000 of their 2011 unused contingency to the City Attorney to retain the Domestic Assault Prosecution Partnership in 2012.
- On a one time basis, MPD is directed to transfer \$20,000 of unused 2011 contingency to the City Attorney for Restorative Justice Program.

## **BIS**

*Mayor's Recommended Budget:* The Mayor recommended \$240,000 in one-time startup money for the Employee Computing Mobility program and \$50,000 as well as in ongoing costs, for a total of \$290,000 in General Fund money, making no other changes to department program funding.

*Council Adopted Budget:* The Council approved the Mayor's recommendations and amended the budget to decrease the 2012 one-time funding for the Employee Computing Mobility Program budgeted in the Business Information Services Department by \$240,000 and increase 2012 funding in the Communications Department for the MTN program by \$150,000 on a one-time basis, the City Council and Clerk Department by \$30,000 on a one-time basis, and the Internal Audit Department by \$60,000 on a one-time basis.

Further, the Council directed BIS to work with ISPSG to make implementation decisions regarding the deployment of the Employee Computing Mobility Program.

## **City Council & Clerk**

*Mayor's Recommended Budget:* The Mayor recommended:

- Elections Administration: Includes a planned increase of \$500,000 for election year 2012. The Mayor recommended a \$100,000 cut to this program from 2011 spending levels.
- Board of Appeal and Equalization: The Mayor recommended a \$600 cut from 2011 spending levels.
- Records & Information Management: The Mayor recommended no funding for the enhanced program and a \$6,000 cut from 2011 spending levels.
- City Records Center: The Mayor recommended a \$12,000 cut from 2011 spending levels.
- Council Staff – Constituent Services and Policy Development: The administrative portion of these programs remains in Clerk & Elections.
- City Council: The Mayor recommended no change.
- Council Staff – Constituent Services: The Mayor recommended a ten percent reduction from 2011 spending levels because 311 reduces the call volume to Council offices.
- The Mayor recommended that Council be separated from City Clerk and Elections.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* Council adopted the Mayor's recommendations with the following amendments: Increase the City Council & Clerk Department appropriation by \$125,000 to offset reductions; direct staff to reduce City Council's 2012 ward budgets by 12%, setting each ward budget at a total of \$10,490, transfer \$30,000 from the BIS Employee Mobility Project and transfer that amount of the City Council & Clerk Department and delay final action of funds regarding the 2011 roll-over of individual ward budgets until all 2011 expenses have been accounted and paid,

and direct staff to develop a plan to train all City Council staff on 311 constituent service and response systems and procedures. Additionally, Council also combined the budgets of the City Council and City Clerk.

### **City Coordinator Administration**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of \$20,000 from the department's 2011 program proposals.

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

#### **311 (a Division of City Coordinator Administration)**

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

*Council Adopted Budget:* The Council decreased the Mayor's Recommended Budget for 311 by \$125,000 on a one-time basis and increased the City Council & Clerk Department appropriation by \$125,000 on a one-time basis.

The Council also directed 311 to develop a plan to train all City Council staff on 311 constituent service and response systems and procedures.

#### **911 (a Division of City Coordinator Administration)**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of \$50,000 from the department's program proposal.

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

### **Emergency Management (a Division of City Coordinator Administration)**

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

*Council Adopted Budget:* The Council amended the Mayor's Recommended Budget for Emergency Management by increasing the department's General Fund allocation by \$226,303 and decreasing Regulatory Services' General Fund budget by \$226,303. Also, the Council directed Regulatory Services to transfer two FTE (an Administrative Analyst I and Administrative Analyst II) to Emergency Management.

The Council further directed the City Coordinator's Administration Department to make regular reports to relevant Council committees on the success of grant applications for emergency management functions.

### **Civil Rights**

*Mayor's Recommended Budget:* The Mayor recommended a 2012 budget of \$2.156 million, including:

- **Contract Compliance:** The Mayor recommended a reduction of \$89,000 and one position from 2011 spending levels.

- Minneapolis Civil Rights Complaint Investigations Program: The Mayor recommended a 5%, or \$36,000 cut from 2011 spending levels.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* Council adopted the Mayor's recommendations and added \$90,000 and 1 FTE to the department.

## **Communications**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of \$126,000 including 1 FTE and an additional \$250,000 cut to MTN Public Access Television with other programs funded at current expenditure levels.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* The Council amended the Mayor's Recommended Budget for the Communications Department by increasing one-time funding for MTN by \$150,000 from the Employee Computing Mobility Program budgeted in the Business Information Services Department.

The Council directed the Communications Department to request from MTN additional information about hours of original programming produced and broadcast, demographic information about contributing producers, training and utilization of studio space, and to report back to Ways & Means/Budget Committee no later than March 1, 2012.

The Communications Department is further directed to complete a best practices study into other models to address public, education and government access television and report back to the Ways and Means/Budget Committee no later than June 20, 2012.

CPED and Communications are directed to assist MTN in reviewing options to reduce expenses for office and studio space including seeking a sublessee for MTN's existing space.

## **Convention Center**

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

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

## **CPED**

*Mayor's Recommended Budget:* The Mayor recommended funding the department at the requested level with reductions to growth for a slower than anticipated rise in health care costs. The Mayor recommended funding the One Minneapolis program with \$300,000 in one-time funding to be jointly administered with Civil Rights, \$75,000 in one-time funding for the Mayor's regional export growth strategy initiative which will enable Minneapolis to work more effectively with companies considering exporting or seeking to grow by exporting to additional markets and be implemented through CPED - Economic Development Division's existing business calling plan, and \$150,000 for Greater MSP in one-time funding.

The Mayor also recommended that the department eliminate policy assistance for CLIC, reduce heritage preservation funding by \$123,000 (81,600 in General Fund money), eliminate

departmental support for the Arts Commission, and thereby, reducing two FTEs in the planning department. The Mayor's recommendation also included the reduction of four additional FTEs across three programs – Corridor Vitality Investment Program, Minneapolis Youth Program, and Protection, Preservation and Design of the Built and Natural Environment. The Mayor also recommended a \$100,000 program enhancement for the Minneapolis Youth Program.

*Council Adopted Budget:* The Council amended the Mayor's Recommended Budget by increasing the Year 38 allocations for Other Consolidated Plan Entitlements to HOME Investment Partnerships by \$2,072,652; and to the Emergency Solutions Grant (ESG) by \$1,014,625.

The Council also increased the Year 38 allocation for CDBG for Multi-Family/Affordable Housing by \$164,601.

The Council directed that the Year 38 Community Development Block Grant (CDBG) Consolidated Plan capital allocation to CPED be amended by reducing the allocation to NEDF/CEDF (Great Streets) by \$718,056 and increasing the allocation to Adult Training by \$380,000, increasing the allocation to Commercial Property Investment by \$139,000 and increasing the allocation to the Vacant and Boarded Building Program by \$199,056.

The Council also amended the Mayor's Recommended Budget for CPED by increasing the operating budget as follows:

- (1) Fund 01CUB - United Van/Bus \$200,000;
  - (2) Fund 01CRS - Rosacker Nursery \$525,000;
  - (3) Fund 01CPD - Portland place \$70,000;
  - (4) Fund 01CST - Stinson Tech. Campus \$300,000;
  - (5) Fund 01CFR - Former Federal Reserve \$500,000; and
  - (6) Fund 01CUV - Urban Village \$405,000
- for a total of \$2 million.

The Council further amended the Mayor's Recommended Budget by transferring \$90,000 from the RENEW program within CPED to Civil Rights.

The Council also amended the Mayor's Recommended budget for CPED by increasing CPED's expenditure budget by \$92,000 and increasing CPED FTE by 1 (Zoning Inspector II).

The Council further amended the Mayor's Recommended 2012 Capital Budget for Community Planning and Economic Development to allocate \$50,000 in Fund 01CLC (Location Contribution) for the It's All About Kids program, by decreasing the 2011 allocation for the Affordable Ownership Housing Program by \$50,000 and subsequently amending the Council's September 2, 2011 action to reduce the reallocated Affordable Ownership Housing Program funding that capitalizes the revolving loan fund for Neighborhood Stabilization Program projects from \$750,000 to \$700,000.

The Council rescinded its previous action committing \$5 million in UDAG funding to the planetarium project and returned discretionary control of these funds to CPED.

The Council directed the Community Planning and Economic Development Department to work with the Finance Department to prepare and present a methodology for the proposed Growth Fund. These presentations must be made prior to April 1, 2012, to both the Ways and Means/Budget Committee and the Community Development Committee.

CPED and Communications are directed to assist MTN in reviewing options to reduce expenses for office and studio space including seeking a sublessee for MTN's existing space.

CPED is directed to increase fees for land use applications by 3.5% in 2012. Zoning re-inspection fees will be increased from \$150 to \$200.

CPED is directed to allocate up to 7.5% of Community Development Block Grant funds for Emergency Shelter Grants to Intergovernmental Relations.

The Council directed Public Works and CPED to create a Project Team comprised of representatives of CPED, Public Works and Finance department to advance the reopening of Nicollet Avenue at Lake Street. Activities of the Project Team to include:

- a) Create defined project area;
- b) Establish Timeline, schedule, benchmarks; and
- c) Design and implement community and stakeholder engagement.

Staff is further directed to report back to CD and TPW committees by end of the first quarter 2012 on progress and with any recommendations.

## **Finance**

*Mayor's Recommended Budget:* The Mayor recommended a \$250,000 reduction from 2011 department proposals.

*Council Adopted Budget:* The Council approved the Mayor's Recommendations and included the following directions. The Finance Department is directed to amend all schedules and final budget documents by removing references to the Growth Fund.

The Finance Department is directed to remove all funding and FTE associated with the Homegrown Minneapolis Business Development Initiative from the City's financial schedules.

Finance Staff is directed to report to the Regulatory, Energy & Environment Committee and Ways and Means by January 31, 2012 about cost recovery models in every department.

Finance and NCR staff are directed to report back to the Community Development Committee in two cycles regarding the appropriate use of Community Development Block Grant funding to support the CPED Citizen Participation program and the issues raised about that funding source.

## **Property Services** (now a Division of the Finance Department)

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

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

## **Fire**

*Mayor's Recommended Budget:* In 2011, the Mayor restored \$1.1 million to the department's base to restore positions that would have otherwise been eliminated by the removal of one time funding. The Mayor recommended the following changes:

- Fire Suppression, Emergency Medical Service and Emergency Rescue: The Mayor recommended a reduction of 1 FTE from 2011 spending levels.

- Training and Recruitment: The Mayor recommended a reduction of \$200,000 in non-personnel expense from 2011 spending levels.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* Council adopted the Mayor's recommendation with the following amendments: amend the expense and revenue appropriations of Fire and Regulatory Services to increase the total contract for problem properties to \$400,000 in 2012. Additionally, pursuant to 2010 Operating Budget Resolution Footnote (I) of Resolution 2009R-586, staff is directed to renegotiate the Memorandum of Understanding between Fire and Regulatory Services regarding problem properties to reflect this change.

Council directed the Fire Department to work with its consultants to evaluate the arson investigation functions performed by Fire personnel, including the potential for revising staffing models as well as work share agreements with MPD.

Finance and NCR staff are directed to report back to the Community Development Committee in two cycles regarding the appropriate use of Community Development Block Grant funding to support the CPED Citizen Participation program and the issues raised about that funding source.

### **Health and Family Support**

*Mayor's Recommended Budget:* The Mayor recommended the following changes:

- Youth Development: The Mayor recommended a 10%, or \$44,000 cut from 2011 spending levels.
- Health Care Safety Net: The Mayor recommended a \$200,000 cut from 2011 spending levels.
- Public Health Emergency Preparedness: The Mayor recommended no general fund funding. The program will maintain \$374,872 in grant revenue.
- Community Health Assessment, Engagement, and Policy: The Mayor recommended an \$8,000 cut from 2011 spending levels.

The Mayor did not fund:

- Green and Healthy Homes; Aligning grant resources for greater impact.
- Advocacy Services for Victims of Domestic Violence.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* Council adopted the Mayor's Recommendation with the following amendments and staff directions:

- Direct MPD and Health to report results on Youth Violence Prevention efforts to Results Minneapolis, including juvenile crime statistics, broken down by gang affiliation.
- The department's budget is reduced by \$106,000 and one FTE (Senior Ombudsman) is moved to Neighborhood and Community Relations.
- The department's budget is increased by \$72,000 in CDBG funding for Neighborhood Services.
- The department's budget is increased by \$60,000 for the Domestic Abuse Project.

## **Human Resources**

*Mayor's Recommended Budget:* The Mayor recommended a 50% cut to the department's training and development program with all other programs funded at the current level.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations for this department and amended the 2012 operating budget for Human Resources programs to allocate \$119,253 in previously unallocated dollars to specific programs as follows: Administration \$8,687; Classification \$2,240; Compensation \$2,240; HRTS \$28,223; Labor Relations \$7,674; Management \$38,296; Recruiting \$22,312; Diversity \$7,250; and Training \$2,331.

## **Intergovernmental Relations**

*Mayor's Recommended Budget:* The Mayor recommended an additional \$50,000 to cover the costs of airport consulting services while reducing 1 FTE.

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

## **Internal Audit**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of 1 position.

*Council Adopted Budget:* The Council amended the Mayor's Recommended Budget by moving \$60,000 on a one-time basis from Employee Computing Mobility Program (BIS) to Internal Audit and restored 1 position in the Internal Audit Department to be hired mid-year for a total addition of 0.5 FTE for 2012.

## **Mayor**

*Mayor's Recommended Budget:* The Mayor recommended a \$15,000 ongoing, and a \$45,000 one time cut from 2011 spending levels to the Mayor's Administration program.

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

## **Neighborhood and Community Relations**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of \$120,000 (including 1 FTE) from 2011 spending levels.

The Mayor recommended the Neighborhood Revitalization Program phase out operations during calendar year 2012 and be transferred to this department.

*Council Adopted Budget:* The Council increased the Mayor's Recommended Budget for the Neighborhood and Community Relations Department by \$106,000 from Health and Family Support, and moved 1 FTE (Senior Ombudsman) from the Health and Family Support Department to the Neighborhood and Community Relations Department.

Finance and NCR staff are directed to report back to the Community Development Committee in two cycles regarding the appropriate use of Community Development Block Grant funding to support the CPED Citizen Participation program and the issues raised about that funding source.

The Council directed unspent funds from the 2011 NRP operating budget after paying all shut down expenses to the NCR Department.

## **Police**

*Mayor's Recommended Budget:* The Mayor recommended a reduction of 24 FTE including 2 managerial positions and 17 officers. Sworn positions shall be reduced through attrition and reassignment.

The Mayor recommended a total general fund budget of \$128.015 million for the Police Department. The recommendations included \$4.42 million in reductions to growth including:

- \$1.16 million, including 12 FTE (5 non-sworn and 7 sworn) from the Community Engagement Program.
- \$1.76 million, including 3 FTE, overtime and non-personnel reductions to contractual services (including fleet) from all programs, including personnel reductions in Administration and Training program and overtime reductions in Criminal Investigations Program.
- \$1.51 million including 9 FTE and non-personnel savings in the Public Safety Services Program.

*Council Adopted Budget:* Council adopted the Mayor's Recommendation and adopted the following staff directions:

- MPD is directed to use a portion of their 2011 unused contingency to retain Community Crime Prevention Specialists.
- MPD is directed to provide a staffing update to the Public Safety, Civil Rights and Health and Ways & Means/Budget Committees by April 15, 2012, to allow effective workforce planning for the 2013 budget. The plan should include positions that are not required to be performed by sworn staff, an ongoing funding plan for Community Crime Prevention Specialists; and an ongoing funding plan for sworn officer hiring.
- MPD and Health are directed to report results on Youth Violence Prevention efforts to Results Minneapolis, including juvenile crime statistics, broken down by gang affiliation
- MPD should report back to the Regulatory, Energy and Environment and Ways & Means Committees by January 31, 2012, with a plan to ensure that salaries of MPD staff whose job duties that engage in regulatory functions are paid for out of license fees, not general funds.
- On a one time basis, MPD is directed to transfer up to \$317,000 of their 2011 unused contingency to the City Attorney to retain the Domestic Assault Prosecution Partnership in 2012.
- On a one time basis, MPD is directed to transfer \$20,000 of unused 2011 contingency to the City Attorney for Restorative Justice Program.
- MPD is directed to use the department's 2011 budget savings to fund a \$31,000 City contribution to the St. Anthony Falls Heritage Board and a \$50,000 City contribution to the Mississippi Riverfront Partnership.

## **Public Works**

*Mayor's Recommended Budget:* Please see division sections for Mayor's recommendations.

*Council Adopted Budget:* Council adopted the following staff directions:

- Public Works is directed to report to the Transportation and Public Works committee by January 31, 2012 proposed specific projects for the 2012 Capital Budget Paving Program.
- The Public Works Department is directed to determine a strategy for shifting the costs of cleaning graffiti off city infrastructure from the Solid Waste Enterprise Fund and into the operating budgets responsible for maintaining the infrastructure where the graffiti lands. A presentation on the department's graffiti clean-up strategy is to be made to the Ways & Means/Budget Committee prior to or during their regularly scheduled meetings in March.
- Public Works and CPED are directed to create a Project Team comprised of representatives of CPED, Public Works and Finance department to advance the reopening of Nicollet Avenue at Lake Street. Activities of the Project Team to include:
  - a) Create defined project area;
  - b) Establish timeline, schedule, benchmarks; and
  - c) Design and implement community and stakeholder engagement.

Staff is further directed to report back to Community Development and Transportation and Public Works committees by end of the first quarter 2012 on progress and with any recommendations.

On December 16<sup>th</sup>, Council adopted the utility rates for water, sewer, stormwater and solid waste and recycling services effective January 1, 2012. The resolution included changes to sewer and water rates. In addition to rates based on water usage, a fixed charge based on meter size will be included in each billing period. The monthly fixed charge ranges from:

- Sewer: from \$3.00 for a 5/8 inch meter to \$990 for a 12 inch meter
- Water: from \$2.00 for a 5/8 inch meter to \$660 for a 12 inch meter

### **Administration**

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

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

### **Fleet Services**

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

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

### **Solid Waste and Recycling**

*Mayor's Recommended Budget:* The Mayor recommended \$32.88 million, including \$150,000 for graffiti microgrants.

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

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

*Mayor's Recommended Budget:* The Mayor recommended a rate increase of \$0.32 per 100 cubic feet to \$3.37 in 2012. The Mayor recommended no changes to the program.

*Council Adopted Budget:* On December 16<sup>th</sup>, Council adopted the utility rates for water, sewer, stormwater and solid waste and recycling services effective January 1, 2012. The resolution included changes to sewer and water rates. The variable rate component will remain flat from 2011 at \$3.05.

In addition to rates based on water usage, a fixed charge based on meter size will be included in each billing period. The monthly fixed charge ranges from \$3.00 for a 5/8 inch meter to \$990 for a 12 inch meter.

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

*Mayor's Recommended Budget:* The Mayor recommended a rate increase of \$0.28 per ESU to \$11.70 in 2012. The Mayor recommended no changes to the program.

*Council Adopted Budget:* On December 16<sup>th</sup>, the Council adopted utility rates for water, sewer, stormwater and solid waste and recycling services. The Council adopted the recommended rate of \$11.70 per ESU.

## **Traffic & Parking**

*Mayor's Recommended Budget:* The Mayor recommended the following changes:

- **Street Lighting:** The Mayor recommended an ongoing reduction to growth of \$156,000 and 2 positions. This reduction will be offset by one-time funds of the same amount, which will delay the reduction of 2 positions. This ongoing reduction will increase the time between the report of needed street light maintenance and the repairs.
- **Traffic:** The Mayor recommended an ongoing reduction to growth of \$108,000 and one position. This reduction will be offset by one-time funds of \$94,000, which will delay the position reduction.

The Mayor recommended no changes to the other programs.

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

## **Transportation Maintenance and Repair**

*Mayor's Recommended Budget:* The Mayor recommended the following changes:

- **Bridge Maintenance and Repair:** The Mayor recommended a reduction to growth of \$25,000 from contractual services. This reduction will reduce professional services used to support bridge maintenance activities without a noticeable impact to the public.
- **Street Maintenance & Repair:** The Mayor recommended a reduction to growth of \$306,000. This reduction will eliminate preventative maintenance on residential and local streets.

- Snow & Ice Control: The Mayor recommended a reduction to growth of \$700,000. This reduction will reduce snow removal provided after snow events.
- Malls & Plazas: The Mayor recommended a reduction to growth of \$200,000 and 2.5 positions. This will reduce maintenance and support activities for neighborhood gardens, center island medians, maintenance of irrigation systems, mowing and trash pickup on city-owned green spaces.

The Mayor recommended no changes to the other programs.

*Council Adopted Budget:* The Council adopted the Mayor's recommendations with the following technical adjustment:

- Decrease the Bridge Maintenance and Repair program by \$25,000;
- decrease the Street Maintenance and Repair program by \$100,000;
- decrease the Snow and Ice program by \$75,000;
- and increase the Malls and Plazas program by \$200,000.

### **Transportation Planning and Engineering**

*Mayor's Recommended Budget:* The Mayor recommended the following changes:

- Transportation Planning & Management: The Mayor recommended an increase of \$200,000 to fund work on capital projects for which costs are not recoverable.

The Mayor recommended no changes to the other programs.

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

### **Water Treatment and Distribution**

*Mayor's Recommended Budget:* The Mayor recommended a water utility rate increase of \$0.16 to \$3.36 per unit in 2012. The Mayor recommended no changes to the program.

*Council Adopted Budget:* On December 16<sup>th</sup>, Council adopted the utility rates for water, sewer, stormwater and solid waste and recycling services effective January 1, 2012. The resolution included changes to sewer and water rates. The variable rate component will remain flat from 2011 at \$3.20.

In addition to rates based on water usage, a fixed charge based on meter size will be included in each billing period. The monthly fixed charge ranges from \$2.00 for a 5/8 inch meter to \$660 for a 12 inch meter.

Additionally, the Council approved a technical adjustment of 6.34 FTE from the Mayor's recommendation to be funded within existing resources.

### **Regulatory Services**

*Mayor's Recommended Budget:* The Mayor recommended that the Homegrown Minneapolis Phase III and 1 FTE be housed in Regulatory Services and funded by increased license fees. Further, the Mayor recommended:

- Construction Code Services (CCS): The Mayor recommended a reduction of \$103,000 and 1 FTE from 2011 spending levels.
- On-site Traffic Control & Parking Enforcement Services: The Mayor recommended a reduction of \$18,000 and increased revenue of \$100,000 from 2011 spending and revenue levels.
- Regulatory Services Fire Inspections: The Mayor recommended an increase in fire inspection fees to increase revenue by \$30,000 from 2011 revenue levels.
- Regulatory Services Housing Inspections: The Mayor recommended a reduction of \$165,000 and 1 FTE from 2011 spending levels.
- Animal Control: The Mayor recommended a reduction of \$184,000 and 1 FTE from 2011 spending levels.
- Environmental Health/Licenses and Consumer Services: The Mayor recommended a reduction of \$50,000 from 2011 spending levels.
- Healthy Homes and Residential Lead Hazard Control: The Mayor recommended a reduction of \$9,000 from 2011 spending levels.
- Homegrown Minneapolis Phase III: fund this program in Regulatory Services. Increased Regulatory Services' revenue should match expense.
- Minneapolis Development Review: a cut of \$112,000 and 1 FTE from 2011 spending levels.
- Environmental Services: a cut of \$238,000 and 1 FTE from 2011 spending levels.

In addition, the Mayor recommended reduction of an administrative position, reduced spending on contractual services, and a reduction of interns from 2011 spending levels. Reductions for those costs have been spread across programs.

*Council Adopted Budget:* Council approved the Mayor's recommendations with the following amendments

- Remove all funding and FTE associated with the Homegrown Minneapolis Business Development Initiative and decrease Regulatory Services' budget by \$142,202.
- Amend the expense and revenue appropriations of Fire and Regulatory Services to increase the total contract for problem properties to \$400,000 in 2012. Additionally, pursuant to 2010 Operating Budget Resolution Footnote (I) of Resolution 2009R-586, staff is directed to renegotiate the Memorandum of Understanding between Fire and Regulatory Services regarding problem properties to reflect this change. Regulatory Services' is directed to return to the Ways and Means/Budget Committee by March 1, 2012, with a renegotiated Memorandum of Understanding between Regulatory Services and MFD.
- Council directed Regulatory Services to request funds for the Public Safety-Animal Control Program a part of the usual year-end rollover process provided in the City's financial policies.

### **Independent Boards:**

#### **BET**

*Mayor's Recommended Budget:*

The Mayor recommended no changes to BET's budget.

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

## MBC

### *Mayor's Recommended Budget:*

The Mayor recommended that MBC use fund balance to pay MERF debt service.

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

## Park Board

### *Mayor's Recommended Budget:*

The Mayor recommended \$4.9 million for the Park Board for operating costs to maintain capital infrastructure. Overall, the Mayor recommended property tax and LGA revenue of \$53.84M. After subtracting shared costs and capital projects funded by the Park levy, the Mayor recommended \$51.043M in revenue for the Park Board.

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

## MPHA

### *Mayor's Recommended Budget:*

The Mayor recommended no tax levy for MPHA, but recommended no changes to the MPHA budget, which includes a PILOT reduction of \$398,000.

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

## YCB

### *Mayor's Recommended Budget:*

The Mayor recommended a \$44,000 cut to the Youth Development program in the City's Health and Family Support department. This reduction will be passed to YCB as a reduction in contractual services.

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

## Five-Year Financial Direction

*Property tax estimates are based upon the Council adopted tax policy.* The Council adopted a tax policy of no increase in 2012, 3% in 2013, 4% in 2014 and 2015, 4.5% in 2016 and 2017. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 3.2% in 2013; 4.2% in 2014; 4.3% in 2015; 4.5% in 2016 and 4.7% in 2017. The City is not subject to levy limits under current law.

*The 2012 budget is the basis for future projections:* In

Summary of Five-Year Financial Direction (dollars in millions)	
Department	2017 Resources
Police	\$157.0
Fire	64.1
Public Works	56.5
Regulatory Services	37.1
Health and Family Support	3.0
Civil Rights	2.6
Capital Plan (pay-go and debt)	36.0
Pensions	26.0
All other spending	93.8
<b>Total</b>	<b>\$476.1</b>

other words, the starting place for the 2013-2017 department budget estimates is what is included in the 2012 budget. One-time 2012 supplemental items are removed from department budgets in 2013 and beyond.

*The financial direction from 2013 to 2017 contains updates to departmental resources:* The financial direction includes the most updated assumptions about contract settlements and other commitments.

*Reductions to departmental growth required in 2012 only.* The departmental cuts necessary to balance the five-year financial direction are required in 2012. Any future balances have been allocated to the operating contingency fund.

*Salary Assumption* – The City adopted a compensation philosophy during 2007. The philosophy does not specify a salary policy. It is anticipated that salary settlements will vary within and between bargaining units, but overall are projected to experience a 0% increase in 2012 for unsettled contracts and in 2012-2013 for currently settled contracts. Salaries are assumed to increase 2.5% thereafter. Assumptions are updated annually as contracts are settled.

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

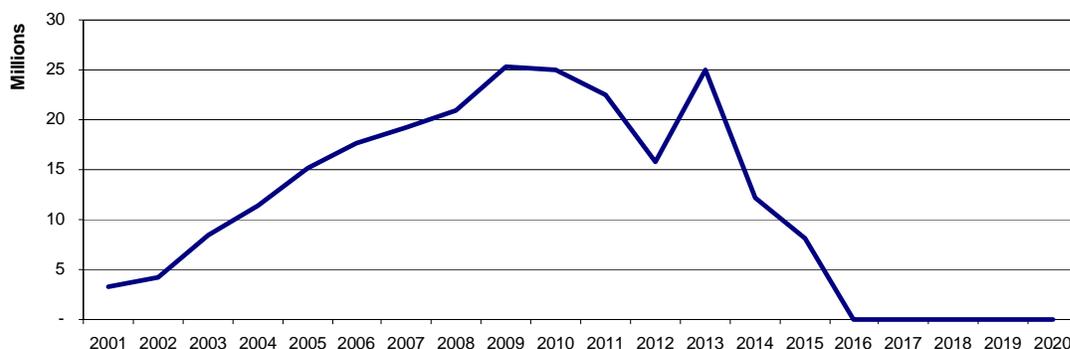
*Pressure on capital project budgets continue.* Due to cuts in LGA as part of the State of Minnesota's adopted biennial budget, the City was forced to eliminate \$45 million of planned capital improvements to be funded with general fund transfers. In response, since the City can no longer afford to postpone needed improvements to infrastructure, this budget recommends a \$56.565 million increase in net debt bond funding in the five-year capital plan over the previously adopted plan. The previously approved net debt bond funding level was insufficient to make any progress on improving the City's infrastructure and was not keeping up with construction inflation which generally exceeds the non-construction inflation rates. The increase continues the infrastructure acceleration program started in 2009 which used one-time trust fund resources of \$22.6 million for years 2009 – 2013. The primary emphasis of the expanded resources will be used to improve the street infrastructure. The Bond Redemption Levy will start to see increases starting in 2014 to allow for the expanded net debt bond program to continue this emphasis. Even with these extra resources, there remains considerable pent up demand for public works, park board and technology infrastructure investment.

The Net Debt Bond (NDB) program is paid for with property tax collections. The five-year financial direction for the bond redemption levy included increases in 2014 and significant increases in 2015 and beyond for capital improvements. These increases are possible because as the demand for property tax resources for the internal service fund financial plans is reduced, the bond redemption levy is increased. In order to expedite capital improvements in 2012 and 2013, the City will extend debt maturities slightly longer than current practice for new issuances until the higher bond redemption levies are realized. This plan also includes an increase in base levies of approximately \$4 million starting in 2014 versus the previous long-term financial plan to pay for the higher capital level. These property tax supported net debt bonds help to leverage many funding sources in the five-year plan.

*Funding for internal service fund long-term financial plans.* To meet the goals of the adopted long-term financial plans, these obligations continue through 2019 at a declining level. The 2008 adopted long-term financial plans begin reducing the General Fund's contribution to the internal service funds in 2010, but to create capacity in order to hold down property tax levy

increases in future years, the General Fund will accelerate the workout plan schedule from full completion in 2019 to 2015. The Council adopted a reduction in obligations to the fund of \$3.6 million over three years.

#### General Fund Support for Internal Service Funds

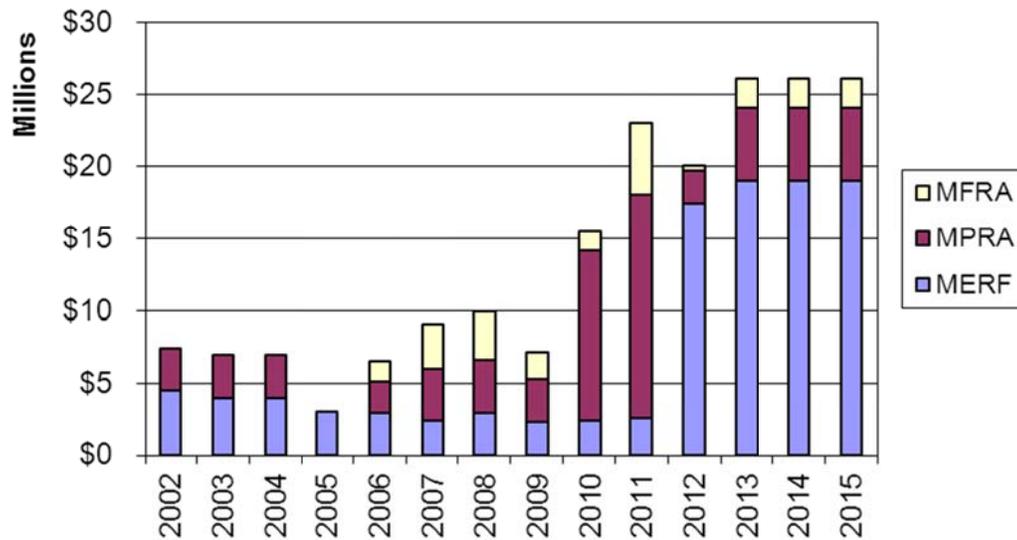


In addition, as one-time resources have become available, the elected officials have prioritized the avoidance and pay down of debt. The following table highlights these important decisions:

Description (year decided)	Amount (millions)
Hilton Legacy Fund (2003) – proceeds from the sale of the City's share in the downtown hotel.	\$12.5
Year-end savings from 2004 (2005)	\$15.0
One-time LGA, general fund resources (2005 for 2006)	\$10.0
2007 one-time resources	\$3.0
Pre-payment of BIS workout plan obligations for 2012 (2009)	\$1.5
Pre-payment of Self Insurance Fund workout plan obligations for 2011 (2010)	\$3.5
Payment of pension obligations (2010 Revised)	\$2.8
Pre-payment of Self Insurance Fund workout plan obligations for 2012 and 2013 (\$5.6 million); reduction to transfer of \$1 million to the Self Insurance Fund given fund's financial performance (2011)	\$4.6
Postponement of Fleet Fund workout plan obligations for 2012 to 2013 and prepayment of 2014 obligations in 2013 (net zero impact)	\$0
Acceleration of workout plan obligations and \$3.6 million reduction to BIS workout plan obligations	\$3.6
<b>Total</b>	<b>\$56.5</b>

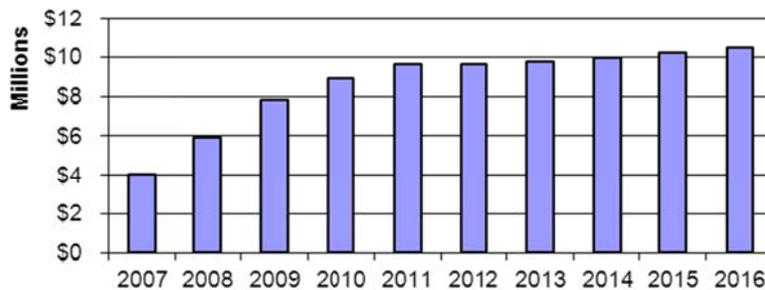
**Funding for pension liabilities.** The property tax needed to support closed pension fund-related obligations is \$44.1 million in 2012, and estimated to shrink to \$29.4 million in total obligations in 2013. The debt service portion, included in the numbers above is \$24.4 million in 2012, which will retire the remaining pension debt obligations issued for the City's closed funds, eliminating debt service payments in 2013 and all future years. These projections reflect the MPRA and MFRA merger into the Statewide PERA Police & Firefighters pension fund. The five-year financial direction includes an additional obligation assigned to the City for the asset losses in the Minneapolis Employees Retirement Fund beginning in 2012. The City also has increasing obligations for the pension plan most City employees are in, the Public Employees Retirement Association (PERA).

### Closed Pensions - Projections and Growth 2002-2015



Note: This chart reflects the General Fund-supported debt service (\$24.4 million) and does not include the direct levies (\$19.7 million). Total property-tax supported pension obligations equal \$44.1 million.

### PERA Pension Obligations: Cumulative Annual Increase



### Change in Contingency for Adverse Circumstances

Contingency exists for adverse circumstances. Examples of adverse circumstances the City has encountered include reductions in LGA, unemployment costs and increased pension obligations.

For the 2013-2017 five-year financial direction, any available funds remaining on the bottom line have been included in contingency to pay for unforeseen costs such as pensions.

### 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.
- *Annual Buying Commitment for Wireless Services:* As part of the agreement with US Internet to build a citywide wireless network, the City committed to purchase \$1.2 million of wireless services each year from 2008 through 2017. The transition from wired to wireless technology will require tradeoffs within departmental budgets. The wireless commitment was reflected in non-General Fund departments' budgets starting in 2011 (General Fund departments' share of the commitment is transferred directly to the Intergovernmental Services Fund and therefore is not reflected in operating budgets of those departments).

### **Assumptions for 2012-2017**

- The tax policy for 2012-2017 is as follows: 0% in 2012; 3% in 2013; 4% in 2014-2015; 4.5% in 2016 and 2017. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments and independent boards: 3.2% in 2013; 4.2% in 2014; 4.3% in 2015; 4.5% in 2016 and 4.7% in 2017.
- Contingency increased to provide cushion for uncertainty related to pension costs and economic conditions.
- For unsettled contracts, the direction assumes a 0% salary increase in 2012. Any increase above 0% will be funded through existing departmental appropriation.
- Health increases are assumed at 4% in 2012; 12% in 2013; and 16% thereafter.
- No additional cuts other than what was included in the five-year financial direction are included for the permanent improvement levy or for debt service. The Mayor recommended and Council adopted an increase of \$25 million in a capital program in 2013 for Public Works capital projects.
- Reductions in LGA of \$0.265 million annually (excluding independent boards) are reflected in 2014-2016.
- 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 in the plan include the impact of the 2008 of investment returns of -30%.
- 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 (\$13 million in 2012) due to the revenue stream from Target Field sales.
- The State has implemented a new program called the Homestead Market Value Exclusion. The program replaces the Homestead Market Value Credit. The new program excludes a portion of a homestead's property value from taxation instead of the old program in which a homesteaded property received a credit that reduced the property taxes paid. No other changes to state tax law regarding property taxes as assumed for the remainder of the plan.

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

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

The annual percentage change in revenue available for activities of the City, Park Board and MBC are the same for each entity beginning in 2013. In 2012, both the Park Board and MBC adopted no increase to property tax and LGA revenues. The Mayor made an overt policy decision to increase funding in the City’s General Fund to fund firefighters and the Council adopted this decision. This means the three entities will have different activity percentage changes.

**2012 >>> 2017 Adopted Budget  
Activities Approach**

Estimated Property Tax Levies % Change >>> Activities Approach Levy & LGA Entities	for					
	0.00% 2012 Budget	3.00% 2013 Budget	4.00% 2014 Budget	4.00% 2015 Budget	4.50% 2016 Budget	4.50% 2017 Budget
<b>Municipal Building Commission</b>						
Municip Building Commission Levy	\$4,285,000	\$4,430,000	\$4,623,000	\$4,832,000	\$5,059,000	\$5,305,000
Municip Building Commission Tax Revenue	\$4,199,295	\$4,341,400	\$4,530,781	\$4,735,468	\$4,957,487	\$5,199,169
MBC LGA Revenue	\$193,067	\$192,164	\$191,261	\$190,358	\$189,455	\$188,552
MBC Tax Revenue & LGA	\$4,392,362	\$4,533,564	\$4,722,042	\$4,925,826	\$5,146,942	\$5,387,721
LESS MBC's Transfer to City General Fund OH	(\$50,619)	(\$52,236)	(\$54,408)	(\$56,756)	(\$59,305)	(\$62,080)
MBC Activities Tax Revenue & LGA	\$4,341,743	\$4,481,328	\$4,667,634	\$4,869,070	\$5,087,637	\$5,325,641
MBC \$\$ Change	(\$1,635)	\$139,585	\$186,306	\$201,436	\$218,567	\$238,004
MBC % Change	-0.04%	3.21%	4.16%	4.32%	4.49%	4.68%
MBC Activities % Change After Cost ESC >>>	-2.06%	0.02%	0.00%	0.00%	0.00%	0.00%
<b>Park &amp; Recreation Board</b>						
Park Board Levy	\$47,217,000	\$49,050,000	\$47,217,000	\$47,217,000	\$47,217,000	\$47,217,000
Park Board Tax Revenue	\$46,272,605	\$48,069,000	\$46,272,605	\$46,272,605	\$46,272,605	\$46,272,605
Park Bd LGA Revenue	\$7,570,039	\$7,534,633	\$7,571,635	\$7,571,635	\$7,571,635	\$7,571,635
Park Board Tax Revenue & LGA	\$53,842,644	\$55,603,633	\$53,844,240	\$53,844,240	\$53,844,240	\$53,844,240
LESS Park Board's Transfer to City General Fund OH	(\$931,670)	(\$961,425)	(\$895,837)	(\$895,837)	(\$895,837)	(\$895,837)
LESS Park Board's Trfansfer to City General Admin Fee	(\$125,491)	(\$129,000)	(\$125,899)	(\$125,899)	(\$125,899)	(\$125,899)
LESS Park Board's Capital Projects from Levy	(\$4,865,867)	(\$5,075,000)	(\$4,902,888)	(\$4,902,888)	(\$4,902,888)	(\$4,902,888)
Park Board Activities Tax Revenue & LGA	\$47,919,616	\$49,438,208	\$47,919,616	\$47,919,616	\$47,919,616	\$47,919,616
Park Board Activities \$\$ Change	\$0	\$1,518,592	\$2,055,333	\$2,222,254	\$2,411,238	\$2,625,676
<b>Policy Decision by the Park Board</b>	Park Board Request \$0 Change for 2012					
Park Board Activities % Change	0.00%	3.17%	4.16%	4.32%	4.49%	4.68%
Park Board Activities % Change After Cost ESC >>>	-2.03%	-0.02%	0.00%	0.00%	0.00%	0.00%
<b>City General Fund</b>						
City GFd Levy	\$176,374,000	\$175,142,000	\$177,530,000	\$179,894,000	\$190,078,000	\$200,946,000
City GFd Tax Revenue	\$172,846,520	\$171,639,160	\$173,979,761	\$176,295,666	\$186,276,861	\$196,927,159
General Fund Revenues	\$145,949,134	\$147,685,654	\$150,588,408	\$152,698,253	\$154,926,021	\$157,284,084
City LGA Revenue	\$56,378,894	\$56,115,203	\$55,851,512	\$55,587,821	\$55,324,130	\$55,060,439
City General Fund Revenue	\$375,174,548	\$375,440,017	\$380,419,681	\$384,581,741	\$396,527,012	\$409,271,682
Less Payment to the Co for Library System non Tax \$\$	(\$4,982,000)	(\$4,106,000)	(\$3,238,000)	(\$2,363,000)	(\$1,560,000)	(\$780,000)
Less Gen Fd Revenue Transfer to BIS for WiFi	(\$484,444)	(\$491,260)	(\$498,077)	(\$504,893)	(\$482,444)	(\$462,661)
Less Revenue Transfer to Target Finance Plan	(\$92,000)	(\$550,000)	(\$550,000)	(\$550,000)	(\$550,000)	(\$550,000)
Less Revenue Transfer to Solid Waste Graffiti	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,000)
LESS General Fund ( Trf to Pen DS Sinking Fd )	(\$24,440,220)	(\$3,872,960)	(\$442,960)	(\$442,960)	(\$442,960)	(\$442,960)
LESS Gen Fd Trf to the Property Tax Stabilization Acct	\$0	\$0	(\$8,027,605)	(\$1,678,989)	(\$5,961,520)	(\$1,383,638)
LESS Gen Fd Trf to Internal Service Funds \$ in Total	(\$15,785,218)	(\$25,055,619)	(\$12,113,090)	(\$8,154,073)	na	na
LESS City GFd OH Not Recovered from Park Bd	(\$833,820)	(\$860,450)	(\$896,230)	(\$934,917)	(\$976,895)	(\$1,022,608)
LESS City GFd OH Not Recovered from MBC	(\$159,001)	(\$164,079)	(\$170,902)	(\$178,279)	(\$186,284)	(\$195,001)
LESS Other's Transfer to City General Fund OH	(\$20,397,131)	(\$21,048,553)	(\$21,923,818)	(\$22,870,190)	(\$23,897,069)	(\$25,015,302)
LESS City GFd OH Not Recovered from Other's	(\$545,365)	(\$562,782)	(\$586,184)	(\$611,488)	(\$638,944)	(\$668,842)
LESS General fund one time \$\$ in 2012	(\$1,020,000)	na	na	na	na	na
City GFd Activities	\$306,285,349	\$318,578,313	\$331,822,815	\$346,142,952	\$361,680,896	\$378,600,669
General Fund Activities \$\$ Change	\$9,407,506	\$12,292,964	\$13,244,502	\$14,320,137	\$15,537,944	\$16,919,773
General Fund Activities % Change	3.17%	4.01%	4.16%	4.32%	4.49%	4.68%
GFd Activities % Change After Cost ESC >>>	1.14%	0.82%	0.00%	0.00%	0.00%	0.00%
<b>Policy Decisions Activities \$ Adjustments</b>						
PW Eng Desig \$ .49 M for planning 2012 Fwd	(\$490,000)					
FIRE \$ 1.1 M 2012 Fwd	(\$1,100,000)					
CPED \$ 2.5M 2013 FWD		(\$2,500,000)				
City GFd Activities Excluding Policy Decisions	\$304,695,349	\$316,078,313				
GFd Activities \$\$ Change After Cost ESC & Excluding Policy Decisions >>>	\$7,817,506	\$9,792,964				
GFd Activities % Change BeforeCost ESC >>>	2.63%	3.20%				
GFd Activities % Change After Cost ESC & Excluding Policy Decisions >>>	0.61%	0.00%				

2012 Property Tax Supported Budgets						
	2012 Council	2012 Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are received at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>						
<b><u>General Fund Commitments</u></b>						
Internal Service Funds Financial Plans	15.785	-	-	-	15.785	15.785
Transfers to BIS for WiFi from Gen Fd Depts	0.484	-	-	-	0.484	0.484
Graffiti Removal	0.150	-	-	-	0.150	0.150
Target Center Financial Plan	0.092	-	-	-	0.092	0.092
Transfers for City Hall rent	0.697	-	-	-	0.697	0.697
Payment to County for Library System	4.982	-	-	4.982	-	4.982
Property tax stabilization account	-	-	-	-	-	-
Pension Debt Service Mgmt Plan	24.440	-	-	-	24.440	24.440
<b>Total General Fund Commitments</b>	<b>46.630</b>	<b>-</b>	<b>-</b>	<b>4.982</b>	<b>41.648</b>	<b>46.630</b>
<b><u>General Fund Departments</u></b>						
Police	128.015	8.865	34.706	22.991	58.559	125.121
Fire	52.272	3.887	14.094	9.336	23.780	51.097
<b>Subtotal for Police &amp; Fire</b>	<b>180.287</b>	<b>12.753</b>	<b>48.799</b>	<b>32.328</b>	<b>82.338</b>	<b>176.218</b>
Assessor	4.196	0.063	1.204	0.798	2.031	4.095
Attorney	7.758	0.020	2.254	1.493	3.803	7.570
BIS	0.050	-	0.015	0.010	0.025	0.049
City Council & Clerk	8.028	0.050	2.324	1.539	3.921	7.834
City Coordinator Administration	1.519	-	0.442	0.293	0.746	1.482
311	2.962	-	0.863	0.571	1.456	2.890
911	7.297	-	2.125	1.408	3.586	7.119
Emergency Management	0.711	-	0.207	0.137	0.350	0.694
Civil Rights	2.153	-	0.627	0.415	1.058	2.101
Communications	2.161	3.930	-	-	-	3.930
Community Planning & Economic Development (CPED)	3.557	1.452	0.613	0.406	1.034	3.505
Contingency	3.999	-	-	-	3.999	3.999
Finance	19.633	-	5.719	3.788	9.649	19.156
Health and Family	2.433	-	0.709	0.469	1.196	2.374
Human Resources	5.510	-	1.605	1.063	2.708	5.376
Intergovernmental Relations	1.405	-	0.409	0.271	0.691	1.371
Internal Audit	0.438	-	0.127	0.084	0.215	0.427
Mayor	1.548	-	0.451	0.299	0.761	1.510
Neighborhood & Community Relations	0.902	-	0.263	0.174	0.443	0.880
Public Works	46.084	14.774	9.120	6.041	15.388	45.323
Regulatory Services	30.257	34.982	-	-	-	34.982
<b>Subtotal for all other departments</b>	<b>152.599</b>	<b>55.271</b>	<b>29.077</b>	<b>19.262</b>	<b>53.059</b>	<b>156.669</b>
<b>Total General Fund Departments</b>	<b>332.887</b>	<b>68.024</b>	<b>77.876</b>	<b>51.590</b>	<b>135.398</b>	<b>332.887</b>
<b>Total General Fund</b>	<b>379.517</b>	<b>68.024</b>	<b>77.876</b>	<b>56.572</b>	<b>177.046</b>	<b>379.517</b>
<b><u>Other Property Tax-Supported Commitments</u></b>						
Capital - Permanent Improvement	0.980	-	-	-	0.980	0.980
Debt Service	18.375	-	-	-	18.375	18.375
<b>Subtotal</b>	<b>19.355</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19.355</b>	<b>19.355</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	19.660	-	-	-	19.660	19.660
<b>Total Property Tax Supported Commitments</b>	<b>418.532</b>	<b>68.024</b>	<b>77.876</b>	<b>56.572</b>	<b>216.061</b>	<b>418.532</b>

(Additional cuts needed)/Cushion for adverse circumstances 0.000

Total Property-Tax Supported Closed Fund Pension Costs	2011 Expense	2012 Expense	% change from 2010
		46.573	44.100

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 received at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues	
						Other General City Revenues	Local Government Aid	Property Tax Revenue		
<b>General Fund</b>										
<b>General Fund Commitments</b>										
Internal Service Funds Financial Plans	15.785	9.270	-	25.055	-	-	-	25.055	25.055	
Transfers to BIS for WiFi from Gen Fd Depts	0.484	0.007	-	0.491	-	-	-	0.491	0.491	
Graffiti Removal	0.150	-	-	0.150	-	-	-	0.150	0.150	
Target Center Financial Plan	0.092	0.458	-	0.550	-	-	-	0.550	0.550	
Transfers for City Hall rent	0.697	0.022	-	0.719	-	-	-	0.719	0.719	
Payment to County for Library System	4.982	(0.876)	-	4.106	-	-	4.106	-	4.106	
Property tax stabilization account	-	-	-	-	-	-	-	-	-	
Pension Debt Service Mgmt Plan	24.440	(20.567)	-	3.873	-	-	-	3.873	3.873	
<b>Total General Fund Commitments</b>	<b>46.630</b>	<b>(11.686)</b>	<b>-</b>	<b>34.944</b>	<b>-</b>	<b>-</b>	<b>4.106</b>	<b>30.838</b>	<b>34.944</b>	
<b>General Fund Departments</b>										
Police	128.015	4.088	-	132.104	8.865	35.516	23.600	64.121	132.104	
Fire	52.272	1.669	-	53.942	3.887	14.425	9.585	26.044	53.942	
<b>Subtotal for Public Safety</b>	<b>180.287</b>	<b>5.758</b>	<b>-</b>	<b>186.045</b>	<b>12.753</b>	<b>49.942</b>	<b>33.186</b>	<b>90.165</b>	<b>186.045</b>	
Assessor	4.196	0.134	-	4.330	0.063	1.230	0.817	2.220	4.330	
Attorney	7.758	0.192	-	7.950	0.020	2.285	1.519	4.126	7.950	
BIS	0.050	0.002	-	0.052	-	0.015	0.010	0.027	0.052	
City Council & Clerk	8.028	0.196	-	8.224	0.050	2.356	1.565	4.253	8.224	
City Coordinator Administration	1.519	0.049	-	1.567	-	0.452	0.300	0.815	1.567	
311	2.962	0.224	-	3.185	-	0.918	0.610	1.657	3.185	
911	7.297	0.233	-	7.530	-	2.170	1.442	3.918	7.530	
Emergency Management	0.711	0.023	-	0.734	-	0.212	0.141	0.382	0.734	
Civil Rights	2.153	0.069	-	2.222	-	0.640	0.425	1.156	2.222	
Communications	2.161	(0.086)	-	2.075	3.930	(0.535)	(0.355)	(0.965)	2.075	
Community Planning & Economic Development (CPED)	3.557	2.597	-	6.153	1.452	1.355	0.900	2.446	6.153	
Contingency	3.999	(0.687)	-	3.312	-	-	-	3.312	3.312	
Finance	19.633	0.627	-	20.260	-	5.839	3.880	10.541	20.260	
Health and Family	2.433	0.078	-	2.511	-	0.724	0.481	1.306	2.511	
Human Resources	5.510	0.176	-	5.686	-	1.639	1.089	2.959	5.686	
Intergovernmental Relations	1.405	0.043	-	1.449	-	0.418	0.277	0.754	1.449	
Internal Audit	0.438	(0.048)	-	0.390	-	0.112	0.075	0.203	0.390	
Mayor	1.548	0.051	-	1.599	-	0.461	0.306	0.832	1.599	
Neighborhood & Community Relations	0.902	0.029	-	0.931	-	0.268	0.178	0.484	0.931	
Public Works	46.084	1.464	-	47.547	14.774	9.445	6.276	17.052	47.547	
Regulatory Services	30.257	0.966	-	31.224	36.031	(1.386)	(0.921)	(2.501)	31.224	
<b>Subtotal for all other departments</b>	<b>152.599</b>	<b>6.330</b>	<b>-</b>	<b>158.930</b>	<b>56.320</b>	<b>28.617</b>	<b>19.016</b>	<b>54.977</b>	<b>158.930</b>	
<b>Total General Fund Departments</b>	<b>332.887</b>	<b>12.088</b>	<b>-</b>	<b>344.975</b>	<b>69.073</b>	<b>78.559</b>	<b>52.201</b>	<b>145.142</b>	<b>344.975</b>	
<b>Total General Fund</b>	<b>379.517</b>	<b>0.402</b>	<b>-</b>	<b>379.919</b>	<b>69.073</b>	<b>78.559</b>	<b>56.307</b>	<b>175.980</b>	<b>379.919</b>	
<b>Other Property Tax-Supported Commitments</b>										
Capital - Permanent Improvement	0.980	-	-	0.980	-	-	-	0.980	0.980	
Debt Service	18.375	1.715	-	20.090	-	-	-	20.090	20.090	
<b>Subtotal</b>	<b>19.355</b>	<b>1.715</b>	<b>-</b>	<b>21.070</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21.070</b>	<b>21.070</b>	
Pensions - Direct Levy for MPRA, MFRA and MERF	19.660	5.867	-	25.527	-	-	-	25.527	25.527	
<b>Total Property Tax Supported Commitments</b>	<b>418.532</b>	<b>7.985</b>	<b>-</b>	<b>426.516</b>	<b>69.073</b>	<b>78.559</b>	<b>56.307</b>	<b>222.577</b>	<b>426.516</b>	
Note: \$181,500 is devoted to recruitment activities in the Police department										
<b>Total Property-Tax Supported Closed Fund Pension Costs</b>	2012 Expense <b>44.100</b>	2013 Expense <b>29.400</b>	% change <b>-33.3%</b>	2012 Max 2013 Max (Additional cuts needed)/Cushion for adverse circumstances						216.061 222.578 0.000

2014 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are received at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><i>General Fund Commitments</i></b>									
Internal Service Funds Financial Plans	25.055	(12.943)	-	12.113	-	-	-	12.113	12.113
Transfers to BIS for WiFi from Gen Fd Depts	0.491	0.007	-	0.498	-	-	-	0.498	0.498
Graffiti Removal	0.150	-	-	0.150	-	-	-	0.150	0.150
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.719	0.030	-	0.749	-	-	-	0.749	0.749
Payment to County for Library System	4.106	(0.868)	-	3.238	-	-	3.238	-	3.238
Property tax stabilization account	-	6.700	-	6.700	-	-	-	6.700	6.700
Pension Debt Service Mgmt Plan	3.873	(3.430)	-	0.443	-	-	-	0.443	0.443
<b>Total General Fund Commitments</b>	<b>34.944</b>	<b>(10.504)</b>	<b>-</b>	<b>24.441</b>	<b>-</b>	<b>-</b>	<b>3.238</b>	<b>21.203</b>	<b>24.441</b>
<b><i>General Fund Departments</i></b>									
Police	132.104	5.493	-	137.597	8.865	36.214	23.792	68.726	137.597
Fire	53.942	2.243	-	56.185	3.887	14.712	9.665	27.920	56.185
<b><i>Subtotal for Public Safety</i></b>	<b>186.045</b>	<b>7.736</b>	<b>-</b>	<b>193.782</b>	<b>12.753</b>	<b>50.926</b>	<b>33.457</b>	<b>96.646</b>	<b>193.782</b>
Assessor	4.330	0.180	-	4.510	0.063	1.251	0.822	2.374	4.510
Attorney	7.950	0.331	-	8.281	0.020	2.324	1.527	4.410	8.281
BIS	0.052	0.002	-	0.054	-	0.015	0.010	0.029	0.054
City Council & Clerk	8.224	0.342	-	8.566	0.050	2.396	1.574	4.547	8.566
City Coordinator Administration	1.567	0.065	-	1.632	-	0.459	0.302	0.871	1.632
311	3.185	0.132	-	3.318	-	0.933	0.613	1.771	3.318
911	7.530	0.313	-	7.843	-	2.206	1.449	4.187	7.843
Emergency Management	0.734	0.031	-	0.764	-	0.215	0.141	0.408	0.764
Civil Rights	2.222	0.092	-	2.314	-	0.651	0.428	1.235	2.314
Communications	2.075	0.086	-	2.161	3.930	(0.498)	(0.327)	(0.944)	2.161
Community Planning & Economic Development (CPED)	6.153	0.256	-	6.409	1.452	1.395	0.916	2.647	6.409
Contingency	3.312	1.460	-	4.772	-	-	-	4.772	4.772
Finance	20.260	0.842	-	21.103	-	5.936	3.900	11.266	21.103
Health and Family	2.511	0.104	-	2.615	-	0.736	0.483	1.396	2.615
Human Resources	5.686	0.236	-	5.923	-	1.666	1.095	3.162	5.923
Intergovernmental Relations	1.449	0.060	-	1.509	-	0.425	0.279	0.806	1.509
Internal Audit	0.390	0.016	-	0.406	-	0.114	0.075	0.217	0.406
Mayor	1.599	0.066	-	1.665	-	0.468	0.308	0.889	1.665
Neighborhood & Community Relations	0.931	0.039	-	0.970	-	0.273	0.179	0.518	0.970
Public Works	47.547	1.977	-	49.525	14.774	9.776	6.422	18.552	49.525
Regulatory Services	31.224	1.298	-	32.522	37.112	(1.291)	(0.848)	(2.451)	32.522
<b><i>Subtotal for all other departments</i></b>	<b>158.930</b>	<b>7.931</b>	<b>-</b>	<b>166.861</b>	<b>57.401</b>	<b>29.450</b>	<b>19.348</b>	<b>60.662</b>	<b>166.861</b>
<b>Total General Fund Departments</b>	<b>344.975</b>	<b>15.667</b>	<b>-</b>	<b>360.642</b>	<b>70.154</b>	<b>80.376</b>	<b>52.805</b>	<b>157.307</b>	<b>360.642</b>
<b>Total General Fund</b>	<b>379.919</b>	<b>5.164</b>	<b>-</b>	<b>385.083</b>	<b>70.154</b>	<b>80.376</b>	<b>56.043</b>	<b>178.510</b>	<b>385.083</b>
<b><i>Other Property Tax-Supported Commitments</i></b>									
Capital - Permanent Improvement	0.980	0.049	-	1.029	-	-	-	1.029	1.029
Debt Service	20.090	6.370	-	26.460	-	-	-	26.460	26.460
<b><i>Subtotal</i></b>	<b>21.070</b>	<b>6.419</b>	<b>-</b>	<b>27.489</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27.489</b>	<b>27.489</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	25.527	-	-	25.527	-	-	-	25.527	25.527
<b>Total Property Tax Supported Commitments</b>	<b>426.516</b>	<b>11.583</b>	<b>-</b>	<b>438.099</b>	<b>70.154</b>	<b>80.376</b>	<b>56.043</b>	<b>231.526</b>	<b>438.099</b>
<b>Total Property-Tax Supported Closed Fund Pension Costs</b>	<b>29.400</b>	<b>25.970</b>	<b>-11.7%</b>						
						2013 Max		222.578	
						2014 Max		231.527	
						(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 receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><u>General Fund Commitments</u></b>									
Internal Service Funds Financial Plans	12.113	(3.959)	-	8.154	-	-	-	8.154	8.154
Transfers to BIS for WiFi from Gen Fd Depts	0.498	0.007	-	0.505	-	-	-	0.505	0.505
Graffiti Removal	0.150	-	-	0.150	-	-	-	0.150	0.150
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.749	0.032	-	0.781	-	-	-	0.781	0.781
Payment to County for Library System	3.238	(0.875)	-	2.363	-	-	2.363	-	2.363
Property tax stabilization account	6.700	(5.739)	-	0.961	-	-	-	0.961	0.961
Pension Debt Service Mgmt Plan	0.443	-	-	0.443	-	-	-	0.443	0.443
<b>Total General Fund Commitments</b>	<b>24.441</b>	<b>(10.533)</b>	<b>-</b>	<b>13.907</b>	<b>-</b>	<b>-</b>	<b>2.363</b>	<b>11.544</b>	<b>13.907</b>
<b><u>General Fund Departments</u></b>									
Police	137.597	5.940	-	143.536	8.865	36.592	24.021	74.058	143.536
Fire	56.185	2.425	-	58.610	3.887	14.869	9.761	30.093	58.610
<b>Subtotal for Public Safety</b>	<b>193.782</b>	<b>8.365</b>	<b>-</b>	<b>202.146</b>	<b>12.753</b>	<b>51.461</b>	<b>33.782</b>	<b>104.151</b>	<b>202.146</b>
Assessor	4.510	0.195	-	4.704	0.063	1.261	0.828	2.553	4.704
Attorney	8.281	0.357	-	8.638	0.020	2.342	1.537	4.739	8.638
BIS	0.054	0.002	-	0.056	-	0.015	0.010	0.031	0.056
City Council & Clerk	8.566	(0.130)	-	8.436	0.050	2.279	1.496	4.612	8.436
City Coordinator Administration	1.632	0.070	-	1.703	-	0.463	0.304	0.936	1.703
311	3.318	0.143	-	3.461	-	0.940	0.617	1.903	3.461
911	7.843	0.339	-	8.181	-	2.223	1.459	4.499	8.181
Emergency Management	0.764	0.033	-	0.797	-	0.217	0.142	0.439	0.797
Civil Rights	2.314	0.100	-	2.414	-	0.656	0.431	1.327	2.414
Communications	2.161	0.093	-	2.255	3.930	(0.455)	(0.299)	(0.921)	2.255
Community Planning & Economic Development (CPED)	6.409	0.277	-	6.686	1.452	1.422	0.934	2.878	6.686
Contingency	4.772	0.034	-	4.806	-	-	-	4.806	4.806
Finance	21.103	0.911	-	22.014	-	5.981	3.927	12.106	22.014
Health and Family	2.615	0.113	-	2.728	-	0.741	0.487	1.500	2.728
Human Resources	5.923	0.256	-	6.178	-	1.679	1.102	3.398	6.178
Intergovernmental Relations	1.509	0.065	-	1.574	-	0.428	0.281	0.866	1.574
Internal Audit	0.406	0.018	-	0.423	-	0.115	0.076	0.233	0.423
Mayor	1.665	0.072	-	1.737	-	0.472	0.310	0.955	1.737
Neighborhood & Community Relations	0.970	0.042	-	1.011	-	0.275	0.180	0.556	1.011
Public Works	49.525	2.138	-	51.662	14.774	10.023	6.580	20.285	51.662
Regulatory Services	32.522	1.404	-	33.926	38.226	(1.168)	(0.767)	(2.365)	33.926
<b>Subtotal for all other departments</b>	<b>166.861</b>	<b>6.531</b>	<b>-</b>	<b>173.392</b>	<b>58.515</b>	<b>29.908</b>	<b>19.633</b>	<b>65.336</b>	<b>173.392</b>
<b>Total General Fund Departments</b>	<b>360.642</b>	<b>14.896</b>	<b>-</b>	<b>375.538</b>	<b>71.267</b>	<b>81.368</b>	<b>53.415</b>	<b>169.487</b>	<b>375.538</b>
<b>Total General Fund</b>	<b>385.083</b>	<b>4.362</b>	<b>-</b>	<b>389.445</b>	<b>71.267</b>	<b>81.368</b>	<b>55.778</b>	<b>181.032</b>	<b>389.445</b>
<b><u>Other Property Tax-Supported Commitments</u></b>									
Capital - Permanent Improvement	1.029	0.049	-	1.078	-	-	-	1.078	1.078
Debt Service	26.460	6.860	-	33.320	-	-	-	33.320	33.320
<b>Subtotal</b>	<b>27.489</b>	<b>6.909</b>	<b>-</b>	<b>34.398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34.398</b>	<b>34.398</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	25.527	-	-	25.527	-	-	-	25.527	25.527
<b>Total Property Tax Supported Commitments</b>	<b>438.099</b>	<b>11.271</b>	<b>-</b>	<b>449.370</b>	<b>71.267</b>	<b>81.368</b>	<b>55.778</b>	<b>240.957</b>	<b>449.370</b>
						2014 Max	231.527		
						2015 Max	240.956		
						(Additional cuts needed)/Cushion for adverse circumstances	(0.000)		
<b>Total Property-Tax Supported Closed Fund Pension Costs</b>		2014 Expense	2015 Expense	% change					
		25.970	25.970	0.0%					

2016 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are receipted at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><u>General Fund Commitments</u></b>									
Internal Service Funds Financial Plans	8.154	(8.154)	-	-	-	-	-	-	-
Transfers to BIS for WiFi from Gen Fd Depts	0.505	(0.022)	-	0.482	-	-	-	0.482	0.482
Graffiti Removal	0.150	-	-	0.150	-	-	-	0.150	0.150
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.781	0.035	-	0.816	-	-	-	0.816	0.816
Payment to County for Library System	2.363	(0.803)	-	1.560	-	-	1.560	-	1.560
Property tax stabilization account	0.961	4.007	-	4.969	-	-	-	4.969	4.969
Pension Debt Service Mgmt Plan	0.443	-	-	0.443	-	-	-	0.443	0.443
<b>Total General Fund Commitments</b>	<b>13.907</b>	<b>(4.937)</b>	<b>-</b>	<b>8.970</b>	<b>-</b>	<b>-</b>	<b>1.560</b>	<b>7.410</b>	<b>8.970</b>
<b><u>General Fund Departments</u></b>									
Police	143.536	6.445	-	149.981	8.865	36.891	24.143	80.082	149.981
Fire	58.610	2.632	-	61.242	3.887	14.994	9.812	32.548	61.242
<b>Subtotal for Public Safety</b>	<b>202.146</b>	<b>9.076</b>	<b>-</b>	<b>211.223</b>	<b>12.753</b>	<b>51.885</b>	<b>33.955</b>	<b>112.630</b>	<b>211.223</b>
Assessor	4.704	0.211	-	4.916	0.063	1.269	0.830	2.754	4.916
Attorney	8.638	0.388	-	9.026	0.020	2.354	1.541	5.111	9.026
BIS	0.056	0.003	-	0.059	-	0.015	0.010	0.033	0.059
City Council & Clerk	8.436	0.779	-	9.215	0.050	2.396	1.568	5.201	9.215
City Coordinator Administration	1.703	0.076	-	1.779	-	0.465	0.304	1.010	1.779
311	3.461	0.155	-	3.616	-	0.945	0.619	2.052	3.616
911	8.181	0.367	-	8.549	-	2.235	1.463	4.851	8.549
Emergency Management	0.797	0.036	-	0.833	-	0.218	0.143	0.473	0.833
Civil Rights	2.414	0.108	-	2.522	-	0.659	0.432	1.431	2.522
Communications	2.255	0.101	-	2.356	3.930	(0.412)	(0.269)	(0.893)	2.356
Community Planning & Economic Development (CPED)	6.686	0.300	-	6.986	1.452	1.447	0.947	3.141	6.986
Contingency	4.806	0.052	-	4.858	-	-	-	4.858	4.858
Finance	22.014	0.988	-	23.002	-	6.013	3.935	13.053	23.002
Health and Family	2.728	0.122	-	2.850	-	0.745	0.488	1.618	2.850
Human Resources	6.178	0.277	-	6.456	-	1.688	1.104	3.664	6.456
Intergovernmental Relations	1.574	0.071	-	1.645	-	0.430	0.281	0.933	1.645
Internal Audit	0.423	0.019	-	0.442	-	0.116	0.076	0.251	0.442
Mayor	1.737	0.078	-	1.815	-	0.474	0.311	1.030	1.815
Neighborhood & Community Relations	1.011	0.045	-	1.057	-	0.276	0.181	0.600	1.057
Public Works	51.662	2.320	-	53.982	14.774	10.250	6.708	22.250	53.982
Regulatory Services	33.926	1.523	-	35.449	39.373	(1.026)	(0.671)	(2.226)	35.449
<b>Subtotal for all other departments</b>	<b>173.392</b>	<b>8.022</b>	<b>-</b>	<b>181.413</b>	<b>59.661</b>	<b>30.559</b>	<b>19.999</b>	<b>71.194</b>	<b>181.413</b>
<b>Total General Fund Departments</b>	<b>375.538</b>	<b>17.098</b>	<b>-</b>	<b>392.636</b>	<b>72.414</b>	<b>82.445</b>	<b>53.954</b>	<b>183.824</b>	<b>392.636</b>
<b>Total General Fund</b>	<b>389.445</b>	<b>12.161</b>	<b>-</b>	<b>401.606</b>	<b>72.414</b>	<b>82.445</b>	<b>55.514</b>	<b>191.234</b>	<b>401.606</b>
<b><u>Other Property Tax-Supported Commitments</u></b>									
Capital - Permanent Improvement	1.078	0.049	-	1.127	-	-	-	1.127	1.127
Debt Service	33.320	0.980	-	34.300	-	-	-	34.300	34.300
<b>Subtotal</b>	<b>34.398</b>	<b>1.029</b>	<b>-</b>	<b>35.427</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35.427</b>	<b>35.427</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	25.527	-	-	25.527	-	-	-	25.527	25.527
<b>Total Property Tax Supported Commitments</b>	<b>449.370</b>	<b>13.190</b>	<b>-</b>	<b>462.560</b>	<b>72.414</b>	<b>82.445</b>	<b>55.514</b>	<b>252.188</b>	<b>462.560</b>
<b>Total Property-Tax Supported</b>						2015 Max	240.956		
<b>Closed Fund Pension Costs</b>						2016 Max	252.188		
						(Additional cuts needed)/Cushion for adverse circumstances	0.000		

2017 Property Tax Supported Budgets									
	Prior Year Total Expense	Projected Growth in Spending	Reduction to Growth in Spending	Current Year Total Expense	Direct Revenue (received by the department)	Allocated Revenues for Presentation Purposes <i>These revenues are received at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>			Total Revenues
						Other General City Revenues	Local Government Aid	Property Tax Revenue	
<b>General Fund</b>									
<b><u>General Fund Commitments</u></b>									
Internal Service Funds Financial Plans	-	-	-	-	-	-	-	-	-
Transfers to BIS for WiFi from Gen Fd Depts	0.482	(0.020)	-	0.463	-	-	-	0.463	0.463
Graffiti Removal	0.150	-	-	0.150	-	-	-	0.150	0.150
Target Center Financial Plan	0.550	-	-	0.550	-	-	-	0.550	0.550
Transfers for City Hall rent	0.816	0.038	-	0.854	-	-	-	0.854	0.854
Payment to County for Library System	1.560	(0.780)	-	0.780	-	-	0.780	-	0.780
Property tax stabilization account	4.969	(4.664)	-	0.304	-	-	-	0.304	0.304
Pension Debt Service Mgmt Plan	0.443	-	-	0.443	-	-	-	0.443	0.443
<b>Total General Fund Commitments</b>	<b>8.970</b>	<b>(5.426)</b>	<b>-</b>	<b>3.544</b>	<b>-</b>	<b>-</b>	<b>0.780</b>	<b>2.764</b>	<b>3.544</b>
<b><u>General Fund Departments</u></b>									
Police	149.981	7.018	-	156.999	8.865	36.706	23.911	87.517	156.999
Fire	61.242	2.866	-	64.107	3.887	14.922	9.720	35.578	64.107
<b>Subtotal for Public Safety</b>	<b>211.223</b>	<b>9.884</b>	<b>-</b>	<b>221.107</b>	<b>12.753</b>	<b>51.628</b>	<b>33.631</b>	<b>123.094</b>	<b>221.107</b>
Assessor	4.916	0.230	-	5.146	0.063	1.260	0.820	3.003	5.146
Attorney	9.026	0.422	-	9.448	0.020	2.336	1.522	5.570	9.448
BIS	0.059	0.003	-	0.061	-	0.015	0.010	0.036	0.061
City Council & Clerk	9.215	0.531	-	9.746	0.050	2.403	1.565	5.728	9.746
City Coordinator Administration	1.779	0.083	-	1.863	-	0.462	0.301	1.100	1.863
311	3.616	0.169	-	3.785	-	0.938	0.611	2.236	3.785
911	8.549	0.400	-	8.949	-	2.217	1.444	5.287	8.949
Emergency Management	0.833	0.039	-	0.872	-	0.216	0.141	0.515	0.872
Civil Rights	2.522	0.118	-	2.640	-	0.654	0.426	1.560	2.640
Communications	2.356	0.110	-	2.466	3.930	(0.363)	(0.236)	(0.865)	2.466
Community Planning & Economic Development (CPED)	6.986	0.327	-	7.313	1.452	1.452	0.946	3.463	7.313
Contingency	4.858	0.161	-	5.019	-	1.244	0.810	2.965	5.019
Finance	23.002	1.076	-	24.078	-	5.966	3.887	14.225	24.078
Health and Family	2.850	0.133	-	2.984	-	0.739	0.482	1.763	2.984
Human Resources	6.456	0.302	-	6.758	-	1.675	1.091	3.993	6.758
Intergovernmental Relations	1.645	0.077	-	1.722	-	0.427	0.278	1.017	1.722
Internal Audit	0.442	0.021	-	0.463	-	0.115	0.075	0.274	0.463
Mayor	1.815	0.085	-	1.900	-	0.471	0.307	1.122	1.900
Neighborhood & Community Relations	1.057	0.049	-	1.106	-	0.274	0.179	0.654	1.106
Public Works	53.982	2.526	-	56.508	14.774	10.341	6.736	24.656	56.508
Regulatory Services	35.449	1.659	-	37.108	40.554	(0.854)	(0.556)	(2.036)	37.108
<b>Subtotal for all other departments</b>	<b>181.413</b>	<b>8.523</b>	<b>-</b>	<b>189.936</b>	<b>60.843</b>	<b>31.988</b>	<b>20.838</b>	<b>76.268</b>	<b>189.936</b>
<b>Total General Fund Departments</b>	<b>392.636</b>	<b>18.407</b>	<b>-</b>	<b>411.043</b>	<b>73.595</b>	<b>83.617</b>	<b>54.469</b>	<b>199.362</b>	<b>411.043</b>
<b>Total General Fund</b>	<b>401.606</b>	<b>12.981</b>	<b>-</b>	<b>414.587</b>	<b>73.595</b>	<b>83.617</b>	<b>55.249</b>	<b>202.126</b>	<b>414.587</b>
<b><u>Other Property Tax-Supported Commitments</u></b>									
Capital - Permanent Improvement	1.127	0.049	-	1.176	-	-	-	1.176	1.176
Debt Service	34.300	0.490	-	34.790	-	-	-	34.790	34.790
<b>Subtotal</b>	<b>35.427</b>	<b>0.539</b>	<b>-</b>	<b>35.966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35.966</b>	<b>35.966</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	25.527	-	-	25.527	-	-	-	25.527	25.527
<b>Total Property Tax Supported Commitments</b>	<b>462.560</b>	<b>13.520</b>	<b>-</b>	<b>476.080</b>	<b>73.595</b>	<b>83.617</b>	<b>55.249</b>	<b>263.619</b>	<b>476.080</b>
						2016 Max	252.188		
						2017 Max	263.619		
<b>Total Property-Tax Supported Closed Fund Pension Costs</b>								0.000	(Additional cuts needed)/Cushion for adverse circumstances
		2016 Expense	2017 Expense	% change					
		25.970	25.970	0.0%					

Five-Year Summary of Property Tax Supported Budgets										
					Allocated Revenues for Presentation Purposes <i>These revenues are reported at the Fund Level, but have been allocated to departments in this table for presentation purposes.</i>					
	2012 Expense	5-Year Projected Growth in Spending	5-Year Reduction in Growth in Spending	2017 Expense	Avg Annual % Incr over 5-yr period	2017 Direct Revenue	2017 General City Revenues (Non-Direct)	2017 Local Government Aid	2017 Property Tax Revenue	2017 Total Revenues
<b>General Fund</b>										
<b>General Fund Commitments</b>										
Internal Service Funds Financial Plans	15.785	(15.785)	-	-	-100.0%	-	-	-	-	-
Transfers to BIS for WIFI from Gen Fd Depts	0.484	(0.022)	-	0.463	-4.5%	-	-	-	0.463	0.463
Graffiti Removal	0.150	-	-	0.150	0.0%	-	-	-	0.150	0.150
Target Center Financial Plan	0.092	0.458	-	0.550	497.8%	-	-	-	0.550	0.550
Transfers for City Hall rent	0.697	0.158	-	0.854	85.4%	-	-	-	0.854	0.854
Payment to County for Library System	4.982	(4.202)	-	0.780	-84.3%	-	-	0.780	-	0.780
Property tax stabilization account	-	0.304	-	0.304	-	-	-	-	0.304	0.304
Pension Debt Service Mgmt Plan	24.440	(23.997)	-	0.443	-98.2%	-	-	-	0.443	0.443
<b>Total General Fund Commitments</b>	<b>46.630</b>	<b>(43.086)</b>	<b>-</b>	<b>3.544</b>	<b>-92.4%</b>	<b>-</b>	<b>-</b>	<b>0.780</b>	<b>2.764</b>	<b>3.544</b>
<b>General Fund Activities</b>										
Police	128.015	28.984	-	156.999	22.6%	8.865	36.706	23.911	87.517	156.999
Fire	52.272	11.835	-	64.107	22.6%	3.887	14.922	9.720	35.578	64.107
<b>Subtotal for Public Safety</b>	<b>180.287</b>	<b>40.819</b>	<b>-</b>	<b>221.107</b>	<b>22.6%</b>	<b>12.753</b>	<b>51.628</b>	<b>33.631</b>	<b>123.094</b>	<b>221.107</b>
Assessor	4.196	0.950	-	5.146	22.6%	0.063	1.260	0.820	3.003	5.146
Attorney	7.758	1.690	-	9.448	21.8%	0.020	2.336	1.522	5.570	9.448
BIS	0.050	0.011	-	0.061	0.0%	-	0.015	0.010	0.036	0.061
City Council & Clerk	8.028	1.718	-	9.746	21.4%	0.050	2.403	1.565	5.728	9.746
City Coordinator Administration	1.519	0.344	-	1.863	22.6%	-	0.462	0.301	1.100	1.863
311	2.962	0.824	-	3.785	27.8%	-	0.938	0.611	2.236	3.785
911	7.297	1.652	-	8.949	22.6%	-	2.217	1.444	5.287	8.949
Emergency Management	0.711	0.161	-	0.872	22.6%	-	0.216	0.141	0.515	0.872
Civil Rights	2.153	0.487	-	2.640	22.6%	-	0.654	0.426	1.560	2.640
Communications	2.161	0.305	-	2.466	14.1%	3.930	(0.363)	(0.236)	(0.865)	2.466
Community Planning & Economic Development (CPED)	3.557	3.756	-	7.313	105.6%	1.452	1.452	0.946	3.463	7.313
Contingency	3.999	1.020	-	5.019	25.5%	-	1.244	0.810	2.965	5.019
Finance	19.633	4.445	-	24.078	22.6%	-	5.966	3.887	14.225	24.078
Health and Family	2.433	0.551	-	2.984	22.6%	-	0.739	0.482	1.763	2.984
Human Resources	5.510	1.248	-	6.758	22.6%	-	1.675	1.091	3.993	6.758
Intergovernmental Relations	1.405	0.316	-	1.722	22.5%	-	0.427	0.278	1.017	1.722
Internal Audit	0.438	0.026	-	0.463	5.8%	-	0.115	0.075	0.274	0.463
Mayor	1.548	0.352	-	1.900	22.8%	-	0.471	0.307	1.122	1.900
Neighborhood & Community Relations	0.902	0.204	-	1.106	22.6%	-	0.274	0.179	0.654	1.106
Public Works	46.084	10.424	-	56.508	22.6%	14.774	10.341	6.736	24.656	56.508
Regulatory Services	30.257	6.851	-	37.108	22.6%	40.554	(0.854)	(0.556)	(2.036)	37.108
<b>Subtotal for all other departments</b>	<b>152.599</b>	<b>37.336</b>	<b>-</b>	<b>189.936</b>	<b>24.5%</b>	<b>60.843</b>	<b>31.988</b>	<b>20.838</b>	<b>76.268</b>	<b>189.936</b>
<b>Total General Fund Activities</b>	<b>332.887</b>	<b>78.156</b>	<b>-</b>	<b>411.043</b>	<b>47.1%</b>	<b>73.595</b>	<b>83.617</b>	<b>54.469</b>	<b>199.362</b>	<b>411.043</b>
<b>Total General Fund</b>	<b>379.517</b>	<b>35.070</b>	<b>-</b>	<b>414.587</b>	<b>9.2%</b>	<b>73.595</b>	<b>83.617</b>	<b>55.249</b>	<b>202.126</b>	<b>414.587</b>
<b>Other Property Tax-Supported Commitments</b>										
Capital - Permanent Improvement	0.980	0.196	-	1.176	20.0%	-	-	-	1.176	1.176
Debt Service	18.375	16.415	-	34.790	89.3%	-	-	-	34.790	34.790
<b>Subtotal</b>	<b>19.355</b>	<b>16.611</b>	<b>-</b>	<b>35.966</b>	<b>109.3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35.966</b>	<b>35.966</b>
Pensions - Direct Levy for MPRA, MFRA and MERF	19.660	5.867	-	25.527	29.8%	-	-	-	25.527	25.527
<b>Total Property Tax Supported Commitments</b>	<b>418.532</b>	<b>57.548</b>	<b>-</b>	<b>476.080</b>	<b>13.7%</b>	<b>73.595</b>	<b>83.617</b>	<b>55.249</b>	<b>263.619</b>	<b>476.080</b>
									2012 Max	216.061
									2017 Max	263.619
(Additional cuts needed)/Cushion for adverse circumstances										0.000