

**City of Minneapolis
2014 Budget**

**Five-year Financial Direction 2015-2019
(Including detailed information on the City's General Fund)**

Introduction

This plan reflects the City's ongoing commitment to long-term financial planning. The purpose of recommending a 2015-2019 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, Convention Center and the Park Board. Of the \$522.7 million in the financial direction, \$466.3 million is in the City's General Fund, which is the primary funding source for public safety, street paving, snow plowing and other general government services.

General Fund

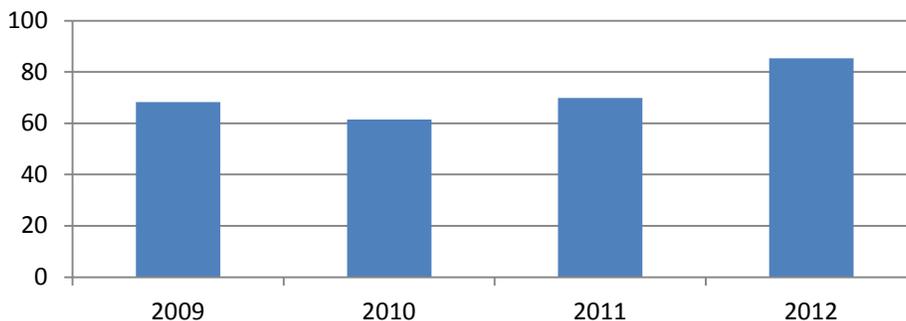
The General Fund is the general operating fund of the City. Combined, the two largest revenues (state aids and property tax) have historically accounted for approximately 60-70% of total financial resources for the General Fund. The top four sources of revenue account for more than 70% of the General 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 unrestricted fund balance of 17% of the following year's budgeted expenditures amount to be used for cash flow purposes, unanticipated expenditures of a non-recurring nature, and to meet unexpected increases in service delivery costs or unexpected revenue shortfalls.

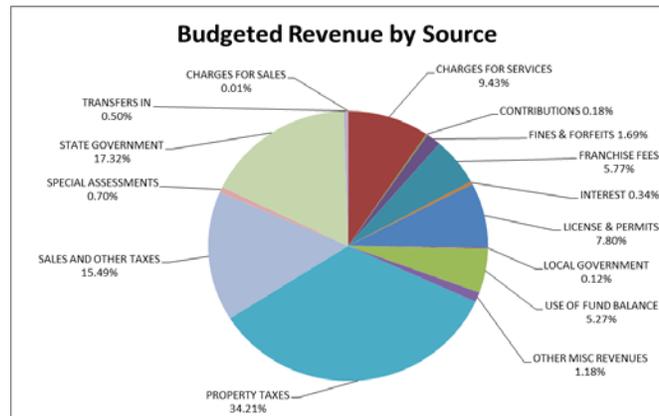
The General Fund began 2013 with a fund balance of \$85.5 million. The 2013 year-end fund balance in the General Fund as of the third quarter is expected to be \$98.4 million, which is above the stated fund balance requirement of 17% of the following year's revenue budget.

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



2014 General Fund Revenue Budget

The 2014 adopted budget includes a total of \$466.3 million of revenues for services incorporated in the financial direction, including \$2.3 million in transfers from other funds and \$24.6 million in fund balance. Budgeted revenues are expected to increase by 22% over than the 2013 budget from a combination of LGA, local sales taxes being recognized in the General Fund previously attributed to the Convention Center Fund, and other revenues associated with economic growth.



Revenue Source	2012 Actual	2013 Adopted	2014 Adopted	% Chg from 2013 Adopted	2013 Adopted % of Total	2014 Adopted % of Total
Property Tax	181.5	170.9	159.5	-6.7%	44.7%	34.2%
Sales Tax	12.9	13.7	72.2	100.0%	3.6%	15.5%
Franchise Fees	26.1	27.4	26.9	-1.8%	7.2%	5.8%
License and Permits	36.1	32.6	36.3	11.6%	8.5%	7.8%
State Government	68.1	69.0	80.8	17.0%	18.0%	17.3%
Charges for Services	44.5	39.7	44.0	10.7%	10.4%	9.4%
Fines and Forfeits	8.2	8.8	7.9	-10.8%	2.3%	1.7%
Fund Transfers	8.8	13.9	2.3	-83.5%	3.6%	0.5%
Uses of Fund Balance			24.6	0.0%	0.0%	5.3%
Misc. Revenues	6.7	6.5	11.8	82.8%	1.7%	2.5%
Total	392.9	382.6	466.3	21.9%	100.0%	100.0%

State Aids (including Local Government Aid):

The City's local government aid (LGA) allocation in 2014 is certified at \$76 million. This is based on legislative actions during the 2013 session and reflects an increase of \$12 million over the 2013 allocation.

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 three 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 drops to 4.5% of gross revenues beginning in January 2014. This franchise agreement expires on December 31, 2014. For 2014, the City is anticipating \$17 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 2014, the City is anticipating \$6.5 million in revenues from this franchise agreement.

- The City anticipates \$3.4 million in revenue from the cable franchise in 2014:

The 2014 budget anticipates the total franchise fee revenue to be \$26.9 million.

Licenses and Permits: issued by the City for a wide variety of regulated activities. Building permits and business licenses are a major component of this revenue category. The 2014 budget anticipates an 11.6% increase in licenses and permit revenue.

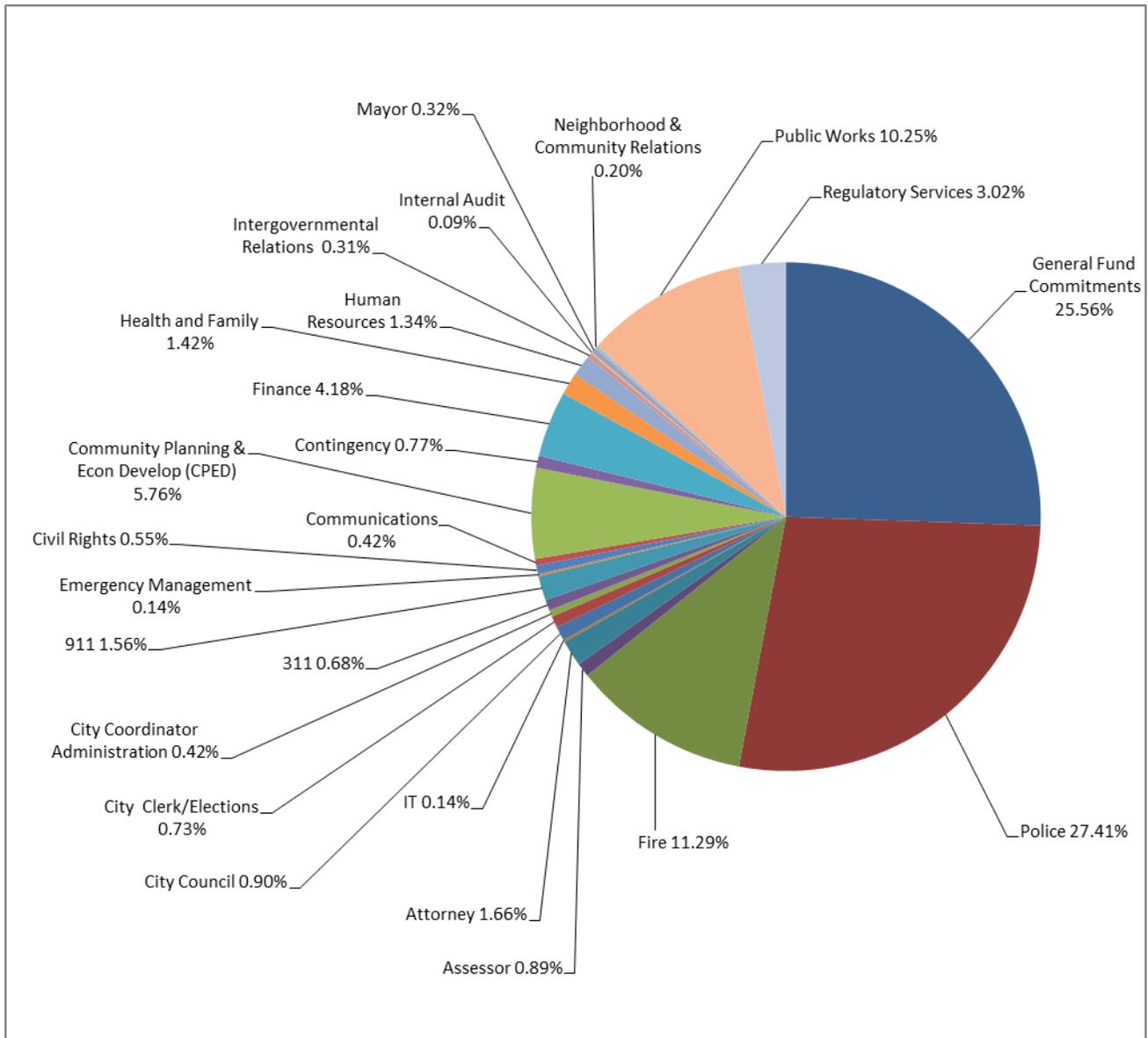
Fines and Forfeiture: (traffic fines, administrative citations, and forfeitures related to certain state and federal crimes) Citywide collections from are anticipated to decline by 10.8% in 2014, continuing a recent trend.

2014 General Fund Expenditure Budget

The 2014 recommended budget for services included in the financial direction is \$522.7 million, which includes \$67.4 million in transfers to other funds.

Approximately 58% of the overall expenditure budget is related to personnel costs. In the General Fund, salary and wage expenditures increased from \$175.6 million in 2013 to \$191.1 million in 2014. The salary and wages expense category also includes overtime costs, contractually-obligated payments, and one-time funding.

The General Fund provides funding in some shape or form for most City functions. A breakdown of the allocation of the \$522.7 million in the 2014 General Fund budget is reflected in the chart



*General Fund Commitments include: transfers to the internal service funds, pension obligations, payment to Hennepin County related to the library system, Capital Improvement projects, debt service, and other miscellaneous transfers.

Five-Year Financial Direction

There is a tax policy of -1% in 2014, 2% in 2015, 2.5% in 2016, and 3.0% in 2017 through 2018. These percentages reflect statutorily-required costs and provide for a current service level cost escalator for departments.

The 2014 budget is the basis for future projections: In other words, what is included in the 2014 budget is the starting place for the 2015-2019 department budget estimates. One-time 2014 supplemental items are removed from department budgets in 2015 and beyond.

The financial direction from 2015 to 2019 contains updates to departmental resources: The financial direction includes the most updated assumptions about contract settlements and other commitments. As well as projected changes in revenue.

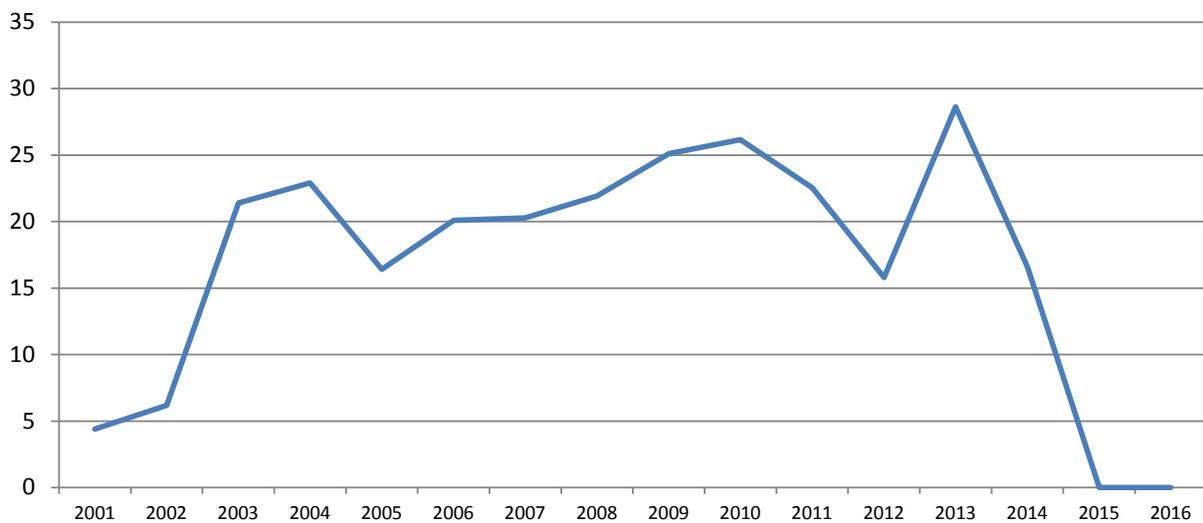
Salary Assumption -- The City adopted a compensation philosophy during 2007. The philosophy does not specify a salary policy. It is anticipated that salary settlements will vary within and between bargaining units. Assumptions are updated annually as contracts are settled.

Capital and Debt Service (including pensions)

As part of last year’s budget and in response to critical infrastructure needs and reduced support from the State of Minnesota, the amount of property tax supported resources for capital improvements was expanded from the previous five-year plan. For 2014 and future years, the intent is to sustain this higher level of property tax supported (net debt bond) funding to continue the increased infrastructure acceleration program. There is a large backlog of infrastructure needs that still must be addressed and the current emphasis for these funds is primarily on improving street paving and water infrastructure.

The Net Debt Bond (NDB) program is paid for with property tax collections. The five-year financial direction for the bond redemption levy includes increases in 2014 and more significant increases in 2015 and beyond for capital improvements. These increases are possible due to improvements in the internal service fund financial plans which reduce the demand for property tax resources as well as growth in non-property tax revenues.

Internal Service Fund obligations. The 2008 adopted long-term financial plans began accelerating the General Fund’s contribution to the adopted workout plans for the internal service funds to create capacity to hold down out-year property tax levy increases. Over the last few years the General Fund has accelerated the workout plan schedule to move forward the full completion date from 2019 to 2014.



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:

Funding for pension liabilities. The property tax levy required to support closed pension fund-related obligations is \$27.3 million in 2014 and will remain near that level through 2031. The five-year financial direction includes obligations for three closed pension funds that have since been merged into the statewide retirement system, the Public Employees Retirement Association (PERA) of Minnesota. The former closed funds that were merged are the Minneapolis Police Relief Association (MPRA), the Minneapolis Firefighters' Relief Association (MFRA), and the Minneapolis Employees Retirement Fund (MERF). All three funds are administered by PERA. The City has ongoing obligations funded from within departmental budgets to PERA to support current employees' retirement plans.

Change in Contingency for Adverse Circumstances

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

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 property tax increases to support future services. Reducing the growth in property taxes in the face of declining LGA and other factors 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.
- *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 Increases:* The City will continue to see issues related to the ability to keep up with enterprise demands while subject to increased costs.
- *Aging Facilities and Infrastructure:* The City is responsible for facilities and infrastructure that is not contemplated in its existing capital processes. As these facilities need major repairs and maintenance, there will be a need to recognize large out-year commitments to fund these projects.

Assumptions for 2014-2019

- The tax policy for 2014-2019 is as follows: -1% in 2014; 2% in 2015; 2.5% in 2016, 3.0% in 2017, 2018 and 2019. These percentages reflect statutorily-required costs and provide for the following current service level cost escalator for departments.
- Out-year projections will be adjusted over time as new information becomes available.
- Contingency increased to provide cushion for uncertainty related to seasonal and economic conditions.
- Health increases are assumed at 10% in 2014; 12% thereafter.
- Revenues in the General Fund are NOT assumed to increase, except for licenses and permits and local taxes which are anticipated to increase by 3.0% annually, the cost

allocation model for internal City departments, and the government service fee, include cost escalators.

- Full funding of internal service fund debts are included.
- Local tax revenue is no longer treated as a transfer into the General Fund. It is recorded as direct revenue into the General Fund.

2014 Property Tax Supported Budgets

General Fund	2014 Adopted	Direct Revenue (USED BY the department)	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 ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Internal Service Funds Financial Plans	15.966	0.000	0.000	0.000	15.966	15.966
Transfer to the Park Board (Trees)	0.200	0.000	0.000	0.000	0.200	0.200
Capital Asset Replacement System (CARS)	6.884	0.000	6.884	0.000	0.000	6.884
Transfers to IT for WIFI from Gen Fd Depts	0.505	0.000	0.000	0.000	0.505	0.505
Post Election Transition Costs Mayor & Council	0.200	0.000	0.000	0.000	0.200	0.200
Graffiti Removal	0.820	0.000	0.000	0.000	0.820	0.820
Transfer to the Convention Center	46.593	0.000	46.593	0.000	0.000	46.593
Payment to County for Library System	3.238	0.000	0.000	3.238	0.000	3.238
Transfers for City Hall rent (non GFd)	0.731	0.000	0.000	0.000	0.731	0.731
Transfer to Fund 4100 Permanent Improvement	0.500	0.000	0.000	0.000	0.500	0.500
Transfer to Pension Management Plan	1.500	0.000	0.000	0.000	1.500	1.500
Total General Fund Commitments	77.137	0.000	53.477	3.238	20.422	77.137
General Fund Departments						
Police	143.293	10.557	47.500	27.520	57.717	143.293
Fire	59.016	2.131	20.841	11.835	24.209	59.016
Subtotal for Police & Fire	202.309	12.688	68.341	39.354	81.926	202.309
Assessor	4.629	0.063	1.631	0.966	1.968	4.629
Attorney	8.675	0.020	3.005	1.779	3.872	8.675
IT	0.725	0.000	0.259	0.153	0.313	0.725
City Council	4.730	0.105	1.579	0.935	2.111	4.730
City Clerk/Elections	3.812	0.000	1.172	0.694	1.946	3.812
City Coordinator Administration	2.190	0.000	0.941	0.424	0.825	2.190
311	3.540	0.000	1.313	0.733	1.494	3.540
911	8.132	0.000	2.798	1.657	3.676	8.132
Emergency Management	0.717	0.000	0.261	0.150	0.306	0.717
Civil Rights	2.880	0.000	1.008	0.584	1.288	2.880
Communications	2.190	1.955	0.131	0.000	0.104	2.190
Community Planning & Econ Develop (CPED)	30.112	29.046	0.000	0.000	1.066	30.112
Contingency	4.000	0.000	0.000	0.000	4.000	4.000
Finance	21.877	0.000	7.926	4.450	9.501	21.877
Health and Family	7.403	2.481	1.748	1.035	2.139	7.403
Human Resources	6.986	0.000	2.478	1.468	3.040	6.986
Intergovernmental Relations	1.633	0.000	0.528	0.313	0.792	1.633
Internal Audit	0.491	0.000	0.167	0.099	0.226	0.491
Mayor	1.696	0.000	0.559	0.331	0.806	1.696
Neighborhood & Community Relations	1.039	0.000	0.373	0.221	0.446	1.039
Public Works	53.608	16.478	13.396	7.932	15.802	53.608
Regulatory Services	15.784	12.993	1.052	0.556	1.182	15.784
Subtotal for all other departments	186.849	63.141	42.326	24.479	56.902	186.849
Total General Fund Departments	389.158	75.829	110.667	63.834	138.828	389.158
Total General Fund	466.295	75.829	164.144	67.072	159.250	466.295
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	28.714	0.000	0.000	0.000	28.714	28.714
Pensions - Direct Levies MPRA, MFRA, MERF	26.784	0.000	0.000	0.000	26.784	26.784
Subtotal Other Prop Tax Spt	56.458	0.000	0.000	0.000	56.458	56.458
Total Property Tax Supported Commitments	522.753	75.829	164.144	67.072	215.708	522.753

2015 Property Tax Supported Budgets

General Fund	Recommended Funding	Direct Revenue (USED 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 ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Capital Asset Replacement System (CARS)	5.000	0.000	5.000		0.000	5.000
Transfers to BIS for WIFI from Gen Fd Depts	0.512	0.000			0.512	0.512
Graffiti Removal	0.825	0.000			0.825	0.825
Transfer to Arena Reserve	3.700	0.000	3.700		0.000	3.700
Transfer to the Convention Center	52.180	0.000	52.180		0.000	52.180
Payment to County for Library System	2.363	0.000		2.363	0.000	2.363
Transfers for City Hall rent (non GFd)	0.819	0.000	0.000	0.000	0.819	0.819
Property tax stabilization account	1.471	0.000			1.471	1.471
Transfer to Pension Management Plan	1.500	0.000			1.500	1.500
Total General Fund Commitments	68.370	0.000	60.880	2.363	5.127	68.370
General Fund Departments						
Police	144.014	11.057	42.402	28.026	62.529	144.014
Fire	58.973	2.131	18.273	12.077	28.492	58.973
Subtotal for Police & Fire	202.987	13.188	60.675	40.103	89.021	202.987
Assessor	4.793	0.063	1.523	1.007	2.200	4.793
Attorney	8.788	0.020	2.736	1.808	4.224	8.788
IT	0.000	0.000	0.000	0.000	0.000	0.000
City Council	4.916	0.000	1.509	0.997	2.410	4.916
City Clerk/Elections	3.895	0.105	1.032	0.682	2.076	3.895
City Coordinator Administration	1.986	0.000	0.610	0.403	0.973	1.986
311	3.606	0.000	1.161	0.768	1.677	3.606
911	8.457	0.000	2.617	1.730	4.110	8.457
Emergency Management	0.734	0.000	0.236	0.156	0.341	0.734
Civil Rights	2.963	0.000	0.919	0.607	1.437	2.963
Communications	2.135	2.021	0.000	0.000	0.115	2.135
Community Planning & Econ Develop (CPED)	30.836	29.708	0.000	0.000	1.128	30.836
Contingency	4.000	0.000	0.000	0.000	4.000	4.000
Convention Center	0.000	0.000	0.000	0.000	0.000	0.000
Finance	22.329	0.000	7.027	4.644	10.659	22.329
Health and Family	7.125	2.412	1.518	1.003	2.192	7.125
Human Resources	7.041	0.000	2.268	1.499	3.275	7.041
Intergovernmental Relations	1.583	0.000	0.490	0.324	0.769	1.583
Internal Audit	0.511	0.000	0.156	0.103	0.252	0.511
Mayor	1.764	0.000	0.521	0.345	0.898	1.764
Neighborhood & Community Relations	1.043	0.000	0.336	0.222	0.485	1.043
Public Works	52.860	16.478	11.668	7.712	17.001	52.860
Regulatory Services	16.179	13.383	0.901	0.595	1.301	16.179
Subtotal for all other departments	187.544	64.189	37.228	24.606	61.520	187.544
Total General Fund Departments	390.531	77.377	97.903	64.709	150.542	390.532
Total General Fund	458.901	77.377	158.783	67.072	155.669	458.902
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	36.064	0.000	0.000	0.000	36.064	36.064
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	0.000	0.000	26.764	26.764
Subtotal Other Prop Tax Spt	63.808	0.000	0.000	0.000	63.808	63.808
Total Property Tax Supported Commitments	522.709	77.377	158.783	67.072	219.476	522.789

2016 Property Tax Supported Budgets

General Fund	Recommended Funding	Direct Revenue (USED BY the department)	Allocated Revenues for Presentation Purposes <i>These revenues are recaptured at the Fund Level, but have been allocated to departments in this table for presentation purposes ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Capital Asset Replacement System (CARS)	5.000	0.000	5.000		0.000	5.000
Transfers to BIS for WIFI from Gen Fd Depts	0.489	0.000			0.489	0.489
Post Election Transition Costs Mayor & Council	0.000	0.000			0.000	0.000
Graffiti Removal	0.825	0.000			0.825	0.825
Transfer to Arena Reserve	3.700	0.000	3.700		0.000	3.700
Transfer to the Convention Center	54.083	0.000	54.083		0.000	54.083
Payment to County for Library System	1.560	0.000		1.560	0.000	1.560
Transfers for City Hall rent (non GFd)	0.847	0.000	0.000	0.000	0.847	0.847
Transfer to Pension Management Plan	1.500	0.000			1.500	1.500
Total General Fund Commitments	68.004	0.000	62.783	1.560	3.661	68.004
General Fund Departments						
Police	148.915	11.057	44.750	28.339	64.770	148.916
Fire	60.971	2.131	19.252	12.192	27.397	60.972
Subtotal for Police & Fire	209.886	13.188	64.002	40.531	92.167	209.888
Assessor	4.967	0.063	1.607	1.018	2.279	4.967
Attorney	9.098	0.020	2.883	1.826	4.368	9.098
IT	0.000	0.000	0.000	0.000	0.000	0.000
City Council	5.096	0.000	1.593	1.009	2.495	5.096
City Clerk/Elections	4.031	0.105	1.089	0.689	2.148	4.031
City Coordinator Administration	2.049	0.000	0.641	0.406	1.003	2.049
311	3.757	0.000	1.231	0.780	1.746	3.757
911	8.783	0.000	2.767	1.752	4.264	8.783
Emergency Management	0.759	0.000	0.249	0.158	0.353	0.759
Civil Rights	3.069	0.000	0.969	0.614	1.486	3.069
Communications	2.209	2.090	0.000	0.000	0.119	2.209
Community Planning & Econ Develop (CPED)	31.862	30.730	0.000	0.000	1.132	31.862
Contingency	4.050	0.000	0.000	0.000	4.050	4.050
Convention Center	0.000	0.000	0.000	0.000	0.000	0.000
Finance	23.182	0.000	7.425	4.702	11.054	23.182
Health and Family	7.380	2.484	1.605	1.016	2.275	7.380
Human Resources	7.278	0.000	2.386	1.511	3.382	7.278
Intergovernmental Relations	1.632	0.000	0.514	0.326	0.792	1.632
Internal Audit	0.530	0.000	0.164	0.104	0.261	0.530
Mayor	1.826	0.000	0.549	0.348	0.928	1.826
Neighborhood & Community Relations	1.078	0.000	0.353	0.224	0.501	1.078
Public Works	54.560	16.478	12.432	7.873	17.778	54.561
Regulatory Services	16.776	13.784	0.981	0.621	1.390	16.776
Subtotal for all other departments	193.971	65.755	39.439	24.976	63.804	193.972
Total General Fund Departments	403.857	78.943	103.441	65.507	155.970	403.861
Total General Fund	471.862	78.943	166.224	67.067	159.631	471.865
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	37.044	0.000	0.000	0.000	37.044	37.044
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	0.000	0.000	26.764	26.764
Subtotal Other Prop Tax Spt	64.788	0.000	0.000	0.000	64.788	64.788
Total Property Tax Supported Commitments	536.649	78.943	166.224	67.067	224.419	536.653

2017 Property Tax Supported Budgets

General Fund	Recommended Funding	Direct Revenue (USED 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 ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Capital Asset Replacement System (CARS)	5.000	0.000	5.000		0.000	5.000
Transfers to BIS for WIFI from Gen Fd Depts	0.469	0.000			0.469	0.469
Post Election Transition Costs Mayor & Council	0.221	0.000			0.221	0.221
Graffiti Removal	0.825	0.000			0.825	0.825
Transfer to Arena Reserve	3.700	0.000	3.700		0.000	3.700
Transfer to the Convention Center	53.635	0.000	53.635		0.000	53.635
Payment to County for Library System	0.780	0.000		0.780	0.000	0.780
Transfers for City Hall rent (non GFd)	0.874	0.000	0.000	0.000	0.874	0.874
Transfer to Pension Management Plan	1.500	0.000			1.500	1.500
Total General Fund Commitments	67.004	0.000	62.335	0.780	3.889	67.004
General Fund Departments						
Police	153.756	11.057	46.669	28.656	67.402	153.784
Fire	62.939	2.131	20.045	12.308	28.467	62.951
Subtotal for Police & Fire	216.694500	13.188	66.714	40.964	95.869	216.734
Assessor	5.140	0.063	1.677	1.029	2.372	5.141
Attorney	9.403	0.020	3.003	1.844	4.538	9.405
IT	0.000	0.000	0.000	0.000	0.000	0.000
City Council	5.274	0.000	1.660	1.020	2.595	5.275
City Clerk/Elections	4.166	0.105	1.135	0.697	2.230	4.167
City Coordinator Administration	2.112	0.000	0.665	0.408	1.039	2.113
311	3.907	0.000	1.290	0.792	1.825	3.908
911	9.101	0.000	2.889	1.774	4.440	9.102
Emergency Management	0.784	0.000	0.259	0.159	0.366	0.784
Civil Rights	3.174	0.000	1.010	0.620	1.545	3.175
Communications	2.282	2.160	0.000	0.000	0.123	2.282
Community Planning & Econ Develop (CPED)	32.876	31.740	0.000	0.000	1.136	32.876
Contingency	4.200	0.000	0.000	0.000	4.200	4.200
Convention Center	0.000	0.000	0.000	0.000	0.000	0.000
Finance	24.026	0.000	7.754	4.761	11.515	24.031
Health and Family	7.504	2.559	1.633	1.003	2.310	7.505
Human Resources	7.516	0.000	2.482	1.524	3.511	7.517
Intergovernmental Relations	1.681	0.000	0.534	0.328	0.820	1.682
Internal Audit	0.547	0.000	0.171	0.105	0.271	0.547
Mayor	1.887	0.000	0.572	0.351	0.964	1.887
Neighborhood & Community Relations	1.112	0.000	0.367	0.226	0.520	1.112
Public Works	56.264	16.478	13.086	8.035	18.673	56.272
Regulatory Services	17.364	14.198	1.046	0.642	1.479	17.365
Subtotal for all other departments	200.321	67.323	41.233	25.318	66.472	200.345
Total General Fund Departments	417.015	80.511	107.946	66.282	162.341	417.080
Total General Fund	484.019	80.511	170.281	67.062	166.230	484.084
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	37.044	0.000	0.000	0.000	37.044	37.044
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	0.000	0.000	26.764	26.764
Subtotal Other Prop Tax Spt	64.788	0.000	0.000	0.000	64.788	64.788
Total Property Tax Supported Commitments	548.807	80.511	170.281	67.062	231.018	548.872

2018 Property Tax Supported Budgets

General Fund	Recommended Funding	Direct Revenue (USED BY the department)	Allocated Revenues for Presentation Purposes <i>These revenues are recaptured at the Fund Level, but have been allocated to departments in this table for presentation purposes ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Capital Asset Replacement System (CARS)	5.000	0.000	5.000		0.000	5.000
Transfers to BIS for WIFI from Gen Fd Depts	0.199	0.000			0.199	0.199
Post Election Transition Costs Mayor & Council	0.400	0.000			0.400	0.400
Graffiti Removal	0.825	0.000			0.825	0.825
Transfer to Arena Reserve	3.700	0.000	3.700		0.000	3.700
Transfer to the Convention Center	55.244	0.000	55.244		0.000	55.244
Payment to County for Library System	0.000	0.000		0.000	0.000	0.000
Transfers for City Hall rent (non GFd)	0.903	0.000	0.000	0.000	0.903	0.903
Transfer to Pension Management Plan	1.500	0.000			1.500	1.500
Total General Fund Commitments	67.771	0.000	63.944	0.000	3.827	67.771
General Fund Departments						
Police	158.858	11.057	48.674	28.961	70.169	158.861
Fire	65.014	2.131	20.873	12.419	29.593	65.015
Subtotal for Police & Fire	223.872	13.188	69.547	41.380	99.762	223.877
Assessor	5.322	0.063	1.749	1.041	2.470	5.322
Attorney	9.726	0.020	3.128	1.861	4.718	9.726
IT	0.000	0.000	0.000	0.000	0.000	0.000
City Council	5.461	0.000	1.732	1.030	2.699	5.461
City Clerk/Elections	4.308	0.105	1.183	0.704	2.316	4.308
City Coordinator Administration	2.178	0.000	0.691	0.411	1.077	2.178
311	4.065	0.000	1.352	0.804	1.909	4.065
911	9.439	0.000	3.017	1.795	4.627	9.439
Emergency Management	0.810	0.000	0.269	0.160	0.380	0.810
Civil Rights	3.285	0.000	1.052	0.626	1.607	3.285
Communications	2.359	2.232	0.000	0.000	0.127	2.359
Community Planning & Econ Develop (CPED)	33.947	32.806	0.000	0.000	1.141	33.947
Contingency	4.400	0.000	0.000	0.000	4.400	4.400
Convention Center	0.000	0.000	0.000	0.000	0.000	0.000
Finance	24.919	0.000	8.099	4.819	12.002	24.919
Health and Family	7.766	2.636	1.706	1.015	2.409	7.766
Human Resources	7.765	0.000	2.582	1.536	3.647	7.765
Intergovernmental Relations	1.733	0.000	0.554	0.330	0.849	1.733
Internal Audit	0.566	0.000	0.178	0.106	0.282	0.566
Mayor	1.952	0.000	0.596	0.355	1.001	1.952
Neighborhood & Community Relations	1.148	0.000	0.382	0.227	0.539	1.148
Public Works	58.046	16.478	13.767	8.192	19.610	58.047
Regulatory Services	17.987	14.624	1.118	0.665	1.579	17.987
Subtotal for all other departments	207.181	68.964	43.155	25.677	69.388	207.184
Total General Fund Departments	431.053	82.152	112.702	67.057	169.149	431.061
Total General Fund	498.824	82.152	176.646	67.057	172.976	498.832
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	37.044	0.000	0.000	0.000	37.044	37.044
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	0.000	0.000	26.764	26.764
Subtotal Other Prop Tax Spt	64.788	0.000	0.000	0.000	64.788	64.788
Total Property Tax Supported Commitments	563.612	82.152	176.646	67.057	237.764	563.619

2019 Property Tax Supported Budgets

General Fund	Recommended Funding	Direct Revenue (USED 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 ONLY.</i>			Total Revenues
			Other General City Revenues	Local Government Aid	Property Tax Revenue	
General Fund Commitments						
Capital Asset Replacement System (CARS)	5.000	0.000	5.000		0.000	5.000
Transfers to BIS for WIFI from Gen Fd Depts	0.000	0.000			0.000	0.000
Post Election Transition Costs Mayor & Council	0.000	0.000			0.000	0.000
Graffiti Removal	0.825	0.000			0.825	0.825
Transfer to Arena Reserve	3.700	0.000	3.700		0.000	3.700
Transfer to the Convention Center	56.901	0.000	56.901		0.000	56.901
Payment to County for Library System	0.000	0.000		0.000	0.000	0.000
Transfers for City Hall rent (non GFd)	0.933	0.000	0.000	0.000	0.933	0.933
Transfer to Pension Management Plan	1.500	0.000			1.500	1.500
Total General Fund Commitments	68.859	0.000	65.601	0.000	3.258	68.859
General Fund Departments						
Police	164.242	11.057	51.424	28.928	72.835	164.244
Fire	67.206	2.131	22.018	12.386	30.672	67.206
Subtotal for Police & Fire	231.448	13.188	73.442	41.313	103.507	231.450
Assessor	5.515	0.063	1.848	1.040	2.564	5.515
Attorney	10.067	0.020	3.300	1.856	4.890	10.067
IT	0.000	0.000	0.000	0.000	0.000	0.000
City Council	5.660	0.000	1.830	1.029	2.801	5.660
City Clerk/Elections	4.457	0.105	1.249	0.703	2.400	4.457
City Coordinator Administration	2.248	0.000	0.726	0.409	1.113	2.248
311	4.234	0.000	1.435	0.807	1.991	4.234
911	9.799	0.000	3.194	1.796	4.809	9.799
Emergency Management	0.837	0.000	0.284	0.160	0.394	0.837
Civil Rights	3.402	0.000	1.111	0.625	1.666	3.402
Communications	2.440	2.309	0.000	0.000	0.131	2.440
Community Planning & Econ Develop (CPED)	35.078	33.932	0.000	0.000	1.145	35.078
Contingency	4.500	0.000	0.000	0.000	4.500	4.500
Convention Center	0.000	0.000	0.000	0.000	0.000	0.000
Finance	25.863	0.000	8.569	4.821	12.474	25.864
Health and Family	8.042	2.715	1.806	1.016	2.506	8.042
Human Resources	8.027	0.000	2.721	1.530	3.775	8.027
Intergovernmental Relations	1.787	0.000	0.582	0.327	0.877	1.787
Internal Audit	0.586	0.000	0.188	0.106	0.292	0.586
Mayor	2.021	0.000	0.629	0.354	1.038	2.021
Neighborhood & Community Relations	1.187	0.000	0.402	0.226	0.558	1.187
Public Works	59.909	16.478	14.663	8.249	20.519	59.909
Regulatory Services	18.645	15.063	1.214	0.683	1.685	18.645
Subtotal for all other departments	214.302	70.685	45.752	25.737	72.130	214.303
Total General Fund Departments	445.749	83.873	119.193	67.050	175.637	445.753
Total General Fund	514.608	83.873	184.794	67.050	178.895	514.612
Other Property Tax-Supported Commitments						
Capital - Permanent Improvement	0.980	0.000	0.000	0.000	0.980	0.980
Debt Service	38.024	0.000	0.000	0.000	38.024	38.024
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	0.000	0.000	26.764	26.764
Subtotal Other Prop Tax Spt	65.768	0.000	0.000	0.000	65.768	65.768
Total Property Tax Supported Commitments	580.376	83.873	184.794	67.050	244.662	580.380

Five-Year Summary of Property Tax Supported Budgets					
	2014 Expense	5-Year Projected Change in Spending	2019 Expense	% Change over 5-yr period	Avg Annual % Change over 5- yr period
General Fund Commitments					
Internal Service Funds Financial Plans	15.966	(15.966)	0.000	-100.0%	-20.0%
Transfer to the Park Board (Trees)	0.200	(0.200)	0.000	-100.0%	-20.0%
Capital Asset Replacement System (CARS)	6.884	(1.884)	5.000	-27.4%	-5.5%
Transfers to IT for WIFI from Gen Fd Depts	0.505	(0.505)	0.000	-100.0%	-20.0%
Post Election Transition Costs Mayor & Council	0.200	(0.200)	0.000	-100.0%	-20.0%
Graffiti Removal	0.820	0.005	0.825	0.6%	0.1%
Transfer to Arena Reserve	0.000	3.700	3.700	0.0%	0.0%
Transfer to the Convention Center	46.593	10.308	56.901	22.1%	4.4%
Payment to County for Library System	3.238	(3.238)	0.000	-100.0%	-20.0%
Transfers for City Hall rent (non GFd)	0.731	0.202	0.933	27.6%	5.5%
Transfer to Fund 4100 Permanent Improvement	0.500	(0.500)	0.000	-100.0%	-20.0%
Transfer to Pension Management Plan	1.500	0.000	1.500	0.0%	0.0%
Total General Fund Commitments	77.137	(8.278)	68.859	-10.7%	-2.1%
General Fund Departments					
Police	143.293	20.949	164.242	14.6%	2.9%
Fire	59.016	8.190	67.206	13.9%	2.8%
Subtotal for Police & Fire	202.309	29.139	231.448	14.4%	2.9%
Assessor	4.629	0.886	5.515	19.1%	3.8%
Attorney	8.675	1.391	10.067	16.0%	3.2%
IT	0.725	(0.725)	0.000	-100.0%	-20.0%
City Council	4.730	0.931	5.660	19.7%	3.9%
City Clerk/Elections	3.812	0.645	4.457	16.9%	3.4%
City Coordinator Administration	2.190	0.058	2.248	2.6%	0.5%
311	3.540	0.693	4.234	19.6%	3.9%
911	8.132	1.667	9.799	20.5%	4.1%
Emergency Management	0.717	0.119	0.837	16.6%	3.3%
Civil Rights	2.880	0.522	3.402	18.1%	3.6%
Communications	2.190	0.250	2.440	11.4%	2.3%
Community Planning & Econ Develop (CPED)	30.112	4.966	35.078	16.5%	3.3%
Contingency	4.000	0.500	4.500	12.5%	2.5%
Finance	21.877	(21.877)	0.000	0.0%	0.0%
Health and Family	7.403	18.461	25.863	249.4%	49.9%
Human Resources	6.986	1.056	8.042	15.1%	3.0%
Intergovernmental Relations	1.633	6.394	8.027	391.5%	78.3%
Internal Audit	0.491	1.295	1.787	263.5%	52.7%
Mayor	1.696	(1.110)	0.586	-65.4%	-13.1%
Neighborhood & Community Relations	1.039	0.982	2.021	94.5%	18.9%
Public Works	53.608	(52.421)	1.187	-97.8%	-19.6%
Regulatory Services	15.784	44.125	59.909	279.6%	55.9%
Subtotal for all other departments	186.849	8.808	195.657	4.7%	0.9%
Total General Fund Departments	389.158	37.947	427.104	9.8%	2.0%
Total General Fund	466.295	29.668	495.963	6.4%	1.3%
Other Property Tax-Supported Commitments					
Capital - Permanent Improvement	0.980	0.000	0.980	0.0%	0.0%
Debt Service	28.714	9.310	38.024	32.4%	6.5%
Pensions - Direct Levies MPRA, MFRA, MERF	26.764	0.000	26.764	0.0%	0.0%
Subtotal Other Prop Tax Spt	56.458	9.310	65.768	16.5%	3.3%
Total Property Tax Supported Commitments	522.753	38.978	561.731	7.5%	1.5%