



THE CITY OF SPRINGFIELD, MASSACHUSETTS

MAYOR DOMENIC J. SARNO

HOME OF THE BASKETBALL HALL OF FAME

July 1, 2015

To the City of Springfield and Springfield City Council:

Today, we respectfully submit to you the FY16 Adopted Budget, which totals \$594.9 million and represents a 2.2% increase over the FY15 Adopted Budget. We are happy to announce that a projected \$14.5 million deficit has been addressed without the need for stabilization reserve funds. This is the first budget to avoid using reserve funds since FY08. Recently the City transferred \$10 million from unrestricted free cash into the stabilization account, bringing the balance above \$40 million, and set a goal of balancing the FY16 budget without using these reserves. Being able to accomplish this goal is a testament to the administration's management of City finances.

The City continues to maintain strong financial positions through improved bond ratings, and in FY16 we will maintain the City's \$40 million stabilization account, and again avoid layoffs. This year's budget development was not without difficult decisions and tough compromises, but citywide we will continue to preserve core services, provide targeted investments in public safety, economic development, and community services, all while utilizing a restricted amount of potential tax revenue.

In addition to our finances, new construction is underway in a resilient and continued response to our recent natural and man-made disasters. The City is focused on capital needs by investing in the Capital Improvement Plan, addressing road improvements, blight, and building much needed City facilities. We are extremely proud of the services provided for in this budget, and are very proud of the financial position of the City. In February, Moody's Investor Services affirmed the City's A2 bond rating and elevated Springfield to a "positive" outlook. This came after a double bond upgrade to AA- from Standard and Poor's in January 2014, the highest in the City's history. These ratings, again, are a testament to the hard work being done citywide, every day.

To develop this year's budget, two major factors were addressed. First was revenue maximization. This year is the first year we will be able to build guaranteed revenue from MGM Resorts International into the City budget, and as part of the host-agreement, the City will receive \$4 million in revenue from MGM this fiscal year. This yearly payment is separate from any anticipated building permit reve-

nue, but we are excited to report that MGM's construction projects are underway. In addition, CRRC USA Rail Corp. also will begin construction of their Page Boulevard facility to produce rail cars for the MBTA. Once both projects are fully under way, they will provide a much-needed boost to the local economy and a projected \$2.8 million in City building permit revenue.

A major source of City revenue comes from tax revenue, however, and this year the Board of Assessors has anticipated only modest increases. Moving forward the Assessor's department will provide more individualized property reassessments, which will accurately reflect the real property values citywide and should provide a boost to revenue and a reduction in the amount needed for property value challenges.

Public Safety

To solidify this exciting progress, as a City, we must continue to invest in public safety, economic development, and community services. This year's budget does just that. In the next fiscal year, the Springfield Police Department will welcome new officers, with 30 cadets set to graduate from the academy in fall 2015, and mini-academies scheduled to begin thereafter; in all the Police Department will have 409 officers, bringing the total compliment to 483 sworn personnel, and an overall staff of 556. This level of staffing will help address department attrition brought on by upcoming mandatory retirements, and help the department focus on quality of life issues by supporting the new C3 policing units and maintaining the Ordinance Flex Squad. SPD also will continue its increased utilization of 50 East Street, which will eventually house a state-of-the-art evidence storage system, a juvenile assessment center, and add a new training center.

The Springfield Fire Department will welcome new recruits as well, with fourteen slated to graduate from their fire academy in June, and another fourteen in August. After these two classes, fourteen cadets will attend the state fire academy in both the fall and spring, with a goal of growing the ranks and also getting ahead of upcoming department retirement attrition. With these cadets the department will be on track to meet its goal of having 4 personnel assigned to each apparatus.

In addition to the Police and Fire Departments, though, this year's budget makes a targeted investment in animal control. The City operates the Thomas J. O'Connor Animal Control and Adoption center as a regional animal control center, and this year's adopted budget will add one Animal Control Officer and one supervisor to the staff. We will continue to utilize the work of generous volunteers, and these two new professional staff will help in continuing to provide an invaluable service to our city and surrounding communities.

Economic Development

Providing these services is vital part of this year's budget, but so too is investing in Springfield's future. The City's Planning and Economic Development department continues to support MGM and CRRC USA Rail Corp. in their projects as they break ground, and remains involved with the Springfield Redevelopment Authority in rebuilding Union Station. In addition to these projects, Springfield is currently experiencing \$2.7 billion of economic development projects and continues to invest in neighborhoods and small/mid-sized businesses.

Included in those projects, the City is utilizing the Department of Capital Asset Construction to develop a new senior center at Blunt Park, and a new South End Community Center. DCAC will be working with the Police Department on the continued build out of 50 East Street, and with the Parks and Facilities Department to build the Technical Training Facility at Forest Park, and to renovate the Phan-

euf Environmental Center, which houses the beloved ECOS program.

Parks and Recreation

In the last four years the City has invested heavily in our park's system citywide. All neighborhoods have seen projects either recently completed or are in progress. We have invested over \$10 Million to ensure we have world class open space to enjoy, and the Parks and Recreation divisions continue to provide these wonderful services:

- ◆ All City buildings and grounds, parks, and terraces will be fully maintained throughout the year.
- ◆ All pools and splash pads, including 5-Mile Pond, will remain open during the summer months, and summer recreation programs remain active.
- ◆ Golf courses are fully staffed and capital funding has been provided to replace aging maintenance equipment.
- ◆ The department continues to improve and enhance City parks, large and small, including the Nathan Bill Park project.

Workforce Development

These services and economic development projects, tied with core City services, are improving Springfield's quality of life every day, and as a City we also strive to be a great place to work. This year's budget reflects a reduced amount of spending on workers' compensation claims and unemployment, and we continue to provide high quality benefits to eligible employees at some of the lowest average costs in the state. Our labor relations staff has settled nearly all open union contract negotiations, and has begun to provide cross-training and workforce development opportunities citywide.

Other Core City Services

Across the City, our Departments are doing some amazing work:

Park's Forestry - will hire three permanent positions this year to reduce the expense of using vendors.

Health and Human Services – HHS will move into a new facility and continue to provide high-quality low-cost services to those in need.

Veterans Services will be fully funded based on caseload.

311 Customer Service – 311 has developed a new partnership with the Roger Putnam Technical School to provide work experience for students as they prepare for higher education and future careers.

Department of Public Works - Will continue to provide free single-stream recycling and yard waste pickup, low-cost bulk pickup and free hazardous waste drop-off dates, and will continue to update the city vehicle fleet with newer cars and trucks to reduce maintenance costs.

Elder Affairs – Will begin programming at the Hungry Hill Senior Center which will be opening in the coming fiscal year, and Springfield seniors also will be able to utilize the newly renovated facilities at Mary Troy Park.

The investments made in this budget, and the revenue utilized is done assuming economic conditions will not weaken and accounts for marginal increases to economic activity during this period. Springfield operates at its tax levy ceiling, and while housing prices have stabilized, the City is hampered by the amount of new property tax growth that can be built into the operating budget.

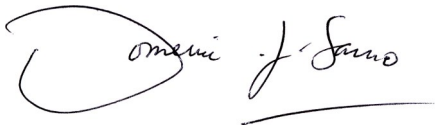
Core services remain intact in this year's budget, and with MGM construction underway Springfield is poised to realize the potential \$800 million in economic benefits through casino spin-off businesses. The new hotels, restaurants, entertainment, etc., that will be attracted to the area could contribute to the City's assessed value and provide substantial fiscal benefits in the near future, but we need to be careful not to reach beyond our means.

As Mayor, I will continue to work tirelessly to ensure that our City receives its fair share of resources, and that these resources are utilized in the most efficient and effective manner possible. I am proud of the efforts of my entire team: Superintendent Warwick, Cabinet Heads, Department Heads, and City Staff that work hard for Springfield every day.

We ask that these FY16 budget recommendations be reviewed by the Committee of the Whole, so that the entire body can hear from our departments in a manner that is both timely and efficient.

Thank you for your consideration of these recommendations and we look forward to your input as we finalize the budget for the start of FY16.

Respectfully,

Handwritten signature of Domenic J. Sarno in black ink. The signature is written in a cursive style, with the first name 'Domenic' and the last name 'Sarno' clearly legible.

Domenic J. Sarno
Mayor

Handwritten signature of Timothy J. Plante in blue ink. The signature is written in a cursive style, with the first name 'Timothy' and the last name 'Plante' clearly legible.

Timothy J. Plante
Chief Administrative & Financial Officer

Executive Summary

The Adopted Budget for Fiscal Year 2016 is \$594,911,803. This represents a 2.2% increase over the FY15 Adopted Budget and a -0.4% decrease from the FY15 Revised Budget.

Fiscal 2013 Actual General Fund	Fiscal 2014 Actual General Fund	Fiscal 2015 Adopted General Fund	Fiscal 2015 Revised General Fund	Fiscal 2016 Adopted General Fund	% Change from FY15 Adopted	% Change from FY15 Revised
547,735,952	594,391,147	581,922,839	597,060,879	594,911,803	2.2%	-0.4%

Fiscal Year 2016 marks the first year since FY08 that City has been able to balance its budget without the use of supplemental reserve funds. The City’s assessed property valuations, budgeted State Aid, local receipt estimates, and reduced reliance on reserves. Costs, however, continue to increase with the need to support legal and contractual obligations, employee salaries and benefits, and other city-wide fixed costs.

This year a \$14.5M gap widened between requested spending and estimated revenue after state charter education assessments increased. All budget decisions have been carefully evaluated and closed using a three-pronged approach: revenue increases, expenditure reductions, and strategic use of reserve funds. In addition, budgets have been analyzed and presented based on departmental programs. This is the first time the City has budgeted on a programmatic basis, allowing for more data-driven decision making. By analyzing and presenting departmental funding in this manner, programs are clarified improving expenditure prioritization. The City’s resources are allocated to the programs that deliver the greatest benefits to the community.

Fiscal Year 2015 Budget Update

Based on the latest Monthly Financial Statements published for April 2015, a surplus is estimated for year-end. This projected surplus is very similar to the past three years because the City has budgeted more closely to projections and anticipated outcomes. Overall, the City is working to maintain a realistic and balanced budget throughout the fiscal year, to encourage cost savings where ever possible, and to scrutinize all expenses and revenue to ensure the budget remains balanced. In FY15, the City conducted monthly reviews of spending and revenue in an effort to estimate our position at year-end to ensure that the budget could sustain its trajectory.

It is important to note that the year-end surplus estimate is based on a projection made at the end of April and is subject to change as the fiscal year is closed by the City Comptroller and surpluses are verified by the State Department of Revenue (DOR). Departments are responsible for living within appropriated amounts and spending funds as responsibly as possible. A surplus projection should not be considered a reason to spend more or spend faster. All surplus funds are reviewed by the DOR for certification of “Free Cash.” Once the DOR completes their certification, the funds are available to the City to spend (subject to appropriation) or for transfer to the Stabilization reserve to replenish some of what were used in FY14. “Free Cash” is defined as remaining unrestricted funds from operations from the previous fiscal year. The City has had positive free cash at year-end since FY05.

Fiscal Year 2016 Budget Challenges

The budget process for a given fiscal year begins in January when departments submit their budget requests. Budget requests are meant to first build up costs to provide the same level of programs and services and then add any program or policy expansion that is requested. In addition, departments were asked to submit proposals that reduced their budget by 3% below their FY 2015 Adopted budgets and to provide impacts of those reductions. This allows the Mayor and his finance team to review requests and understand how departments would suggest living within lesser amounts.

While departments build their budget requests, the Office of Management and Budget reviews revenue projections using the Governor’s proposal for State Aid, the City’s Board of Assessors projection for property taxes, and internal projections for other local receipts. All of this planning combined creates an estimate for the amount of spending projected, the amount of revenue available, and the gap between the two.

For FY16, the projected gap after budget submission totaled \$14.5 million driven by the following spending and revenue assumptions:

- ◆ State Aid - Assumed level funding to FY15 levels for Unrestricted General Government Aid
- ◆ Other Local Receipts - Original estimates were level to FY15 budgets
- ◆ Reserves - No reserves were incorporated this year.
- ◆ Departmental Growth - Budget requests were 3.8% greater than the FY15 Adopted budget
- ◆ Scheduled growth for pensions and debt service

Budget Solutions

A balanced approach was used to solve the projected budget gap. This approach relied upon spending reductions, revenue maximization, and notably, did not utilize stabilization reserves. All budget decisions were considered in the context of providing vital programs and services to the City with the intention of minimizing layoffs that would impact vital services. The FY 2016 budget solutions include:

Balancing FY16 Budget	
FY 16 Initial Gap (based on departmental budget submissions)	(18,491,126)
Casino Revenue	4,000,000
<i>Initial Gap</i>	<i>(14,491,126)</i>
<u>Revenue Increases</u>	
Building Permits	2,800,000
Additional State Aid	1,572,717
Unrestricted General Government Aid	1,212,706
Municipal Medicaid	769,873
Dept Fees/Fines	131,796
Reduction in Overlay Appropriation	1,000,000
<i>Subtotal</i>	<i>7,487,092</i>
<u>Expense Decreases</u>	
Departments	4,343,034
Debt Schedule	2,500,000
School Transportation	161,000
<i>Subtotal</i>	<i>7,004,034</i>
Balance	-

Revenue Increases

Additional Levy

The City's Assessors Office is continually working to update the levy through the budget planning process. This process begins during the budget season, usually in January and continuing through May, and concludes in late November or December when the tax rate is set. The Budget Department requests levy projections from the Assessor's Office during the budget season.. These projections are included in the budget. The exact tax levy is not known until half way through the budgeted fiscal year once the tax rate is set and properties are levied.

Local Source Revenue

The City is projected to collect an additional local receipts in FY16. The most notable is the projected revenue from MGM Resorts casino construction, and the upcoming construction of a manufacturing facility by CRRC USA Rail Corp.. These two projects alone will add to projected revenues by as much as \$2.8M.

Debt Restructuring

In FY15, the City refunded bonds sold in 2007, and paid the remaining balance of the loans off at a lower interest rate. This saved the City over \$1.4 million in debt repayments. In addition, previous years' efforts to restructure debt have prevented dramatic increases in future debt payments, and placed the City onto a declining debt schedule which increases our capacity for future debt issuances. Springfield's debt retirement benchmark is currently 89.4% paid off within ten years, which is well within the municipal finance standard of between 65% and 100%.

MGM International Revenue

As part of the host community agreement between Springfield and MGM Resorts International, a schedule of guaranteed revenue was established. FY16 is the first year of the schedule and \$4,000,000 will be paid to the City in FY16.

Additional State Aid

The State, as agreed upon in a consensus revenue figure, increases Unrestricted General Governmental Aid (UGGA) to the City by \$1,212,706 in FY16. In addition, the State will provide an increase of more than \$7 million for educational purposes in its Chapter 70 allocation.

Expenditure Reductions

Departmental Spending Reductions

Despite the increased unrestricted state aid, MGM revenue, and potential permit fees, however, Springfield continues to operate within a structural deficit, and is currently at its tax levy ceiling. Therefore to submit a balanced budget, departmental budgets must be evaluated for potential reductions. Not all departments were impacted by budget reductions as steeply as others, partly because departmental budgets have been cut year over year, and further reductions could severely hamper operations. Most of the reductions take were based on historical spending trends and all departmental programs remain intact for Fiscal Year 2016 without needing to layoff any staff or curtail any operations.

The General Fund FTE complement is at one of its lowest to date at 1,322.3 FTEs. That is a reduction of 259.2 FTEs (-16.4%) since Fiscal Year 2008.

Some specific departmental reductions include:

- ◆ Facilities - Electricity accounts reduced by \$425,000 due to energy-efficiency measures, and resulting savings.
- ◆ Health Insurance - Health insurance costs of \$830,890 offset to the Solid Waste Enterprise Fund and grant funds where appropriate
- ◆ Workers' Compensation and Unemployment - Reduction of \$450,000 due to active departmental management of exposure.
- ◆ Police Department - Elimination of \$217,000 from IT machinery and supplies to be offset by future capital purchases.
- ◆ Police and Fire Departments will stagger hiring of new cadets in FY16 which will provide salary savings while maintaining full staffing despite numerous upcoming mandatory retirements.
- ◆ Citywide - Offset at least \$792,112 million in eligible costs to grants.
- ◆ Citywide - Departmental budget reduced by \$2.14M by level-funding line items with requested increases or cutting budgets to historical spending levels

Workers' Compensation & Unemployment

For FY16, the City has reduced its appropriations for Workers' Compensation and Unemployment by \$350,000 and \$100,000 respectively. Unemployment costs have been reduced as a result of the City's avoidance of layoffs in the FY15 and FY16 budgets. Workers' compensation costs continue to shrink year over year because of active management by the Human Resources and Labor Relations Department.

City of Springfield – General Fund Revenue and Expenditures

FY16 Revenue

State Aid

State aid is the largest source of revenue for the City of Springfield, historically comprising approximately 62% of the City's total revenue. All State Aid is disclosed via the Cherry Sheet, the official notification from the Massachusetts Department of Revenue (DOR) regarding the next Fiscal Year's state aid to municipalities. The Cherry Sheet is updated throughout the State budget process, first in January based on the Governor's budget, then again for each of the House and Senate budgets. It is finalized based on the final State budget known as the General Appropriations Act (GAA) by July 1st of each year.

Property Tax

Property tax is the largest and most dependable local source revenue, but is also highly regulated. A property tax levy is the amount a community can raise from taxing real property, including land, buildings and improvements, and personal property such as inventories, machinery, and furniture. The Board of Assessors determines the value of taxable property, which is revalued every three years and updated annually. Proposition 2 ½ fundamentally changed property taxes for Massachusetts municipalities after its passage in 1980, creating two levy limits: the levy ceiling and the levy limit. First, a community cannot levy more than 2.5% of the total full and fair cash value of all taxable real and personal property in the community. This is known as the levy ceiling. Second, a community's levy is also constrained in that it cannot increase more than 2.5% over the prior year's levy limit. The levy limit will always be below, or at most, equal to the levy ceiling. A municipality's levy limit is only increased in three ways: 2.5% increase over the previous year's levy limit, new growth in the tax base, and a voter override. If the voters approve an override, the amount approved can permanently increase the municipality's levy limit. Estimates on the tax rate for the FY15 budget are still being reviewed and will be part of the tax rate setting process this fall.

	FY13	FY14	FY15	FY16
	Levy Calculation	Levy Calculation	Levy Calculation	Adopted
Tax Levy	167,403,337	167,780,962	172,956,972	175,280,896
Increase Levy 2.5%	-	4,194,524	4,323,924	4,382,022
Subtotal	167,403,337	171,975,486	177,280,896	179,662,918
New Growth	-	5,796,076	-	-
Subtotal of Gross Tax Levy	167,403,337	177,771,562	177,280,896	179,662,918
<i>Actual Levy Billed</i>	<i>162,131,310</i>	<i>172,956,973</i>	<i>177,280,896</i>	<i>179,662,918</i>
<i>Amount Collected</i>		<i>166,794,792</i>		-
Less Overlay	(8,081,745)	(5,556,859)	(3,000,000)	(3,000,000)
Subtotal of Net Tax Levy	154,049,565	161,237,933	174,280,896	176,662,918

Local Receipts

Local receipts include vehicle excise tax, building permits, parking ticket fines, and hotel/motel tax. Local receipts are projected to increase based on historical collection trends and an uptick in the housing market. The City has also made great strides in recent years to improve its collection of local receipts.

Reserves

At the end of every fiscal year, actual receipts in excess of revenue estimates and unspent amounts in budget line items result in free cash. In prior years, the City experienced negative Free Cash meaning that spending exceeded revenues for a given fiscal year. Through strict controls and monitoring, the City has made great strides in controlling spending and certified positive free cash for the last six consecutive years, which will help to continue to build the City's Stabilization Fund.

FY16 Spending

The City's revenue is spent across 12 major areas of the budget that focus on varying aspects of maintaining City programs and services.

Non-Mayoral Division - This division consists of three departments: the City Council, the City Clerk, and the Internal Auditor. The City Council is elected by the residents of Springfield, with the City Clerk and the City Auditor reporting to the Council.

General Government Division - These departments provide a variety of functions for the city, including administrative support, legal services, expertise, and oversight that support the vision of the Mayor.

Administration and Finance Division - These departments are responsible for the overall financial management of the City of Springfield, which includes providing information technology support, centralized procurement, human resources, data analysis, and collection of taxes.

Development Services - the Developmental Services Division facilitates growth and development, revitalization of neighborhoods, and enforcement of regulatory standards within the city. The renovation of Union Station and re-paving the Boston Road corridor will continue throughout FY 2015.

Public Safety Division - These departments provide emergency response, prevention, and outreach to the City and its residents to ensure their safety. In FY 2015, twenty (20) fire fighter vacancies will be filled and twenty-six (26) police officer positions will be filled once recruits have completed the academy.

Public Works Division - The department maintains and preserves the City's public way infrastructure, including streets, sidewalks, street signs and traffic signals, administers the solid waste, recycling, and yard waste programs, and maintains the City's inventory of vehicles and equipment, Public Safety assets excepted.

Health & Human Services Division - This division includes support for the elderly and veterans, provides public health and animal control services to the community, and maintains the City's library system.

Parks, Buildings, and Recreation Management Division - the Parks, Buildings, and Recreation Management division maintains the City's parks and open space, provides recreation programs, and maintains all municipal buildings, including the schools.

School Department - The City's School Department operates the second largest school district in the Commonwealth and is comprised of thirty-eight (38) elementary schools, six (6) middle schools, six (6) high schools, and seven (7) specialized schools. The District serves over 28,000 students or about 17% of the total city population with a staff of 4,708.7 employees. The Springfield Public Schools system is governed by an elected school committee which creates policy and appoints a superintendent to manage the day-to-day operations of the District. The Superintendent has a cabinet of eight (8) chiefs who are each in charge of various segments of the organization.

Benefits - This includes benefits for all active and retired City employees including health, dental and life insurance and contributions to the City's retirement board.

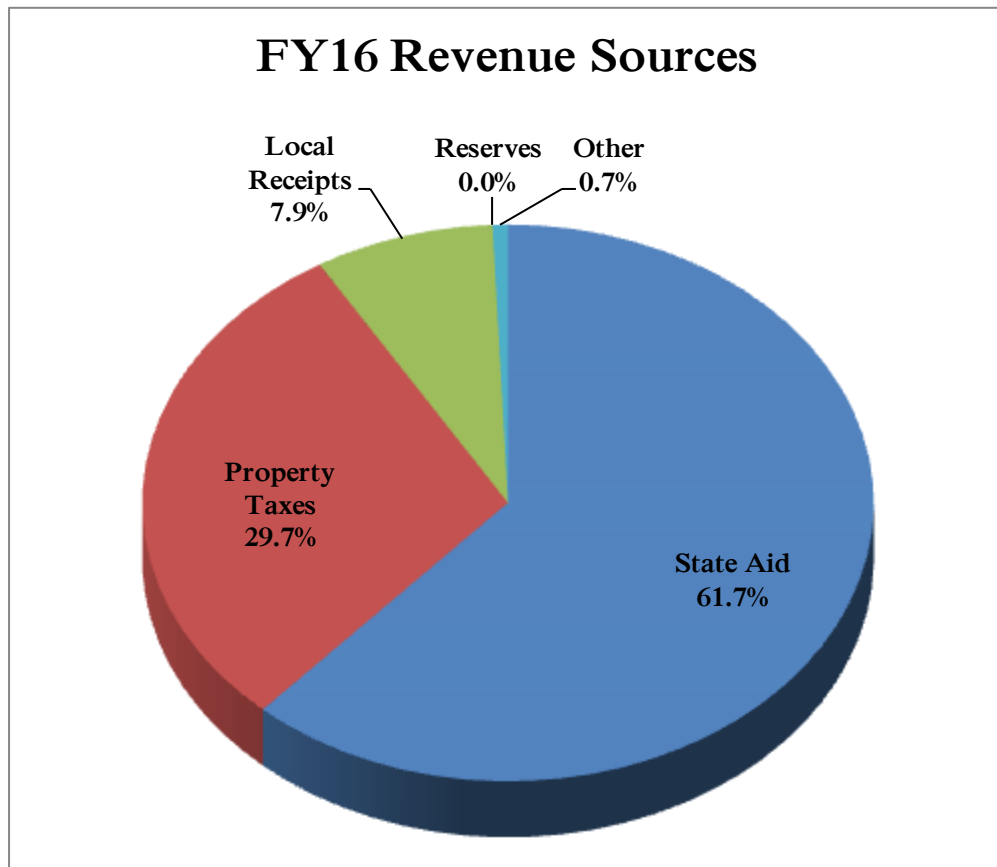
Debt Service - Municipalities issue debt to finance capital improvements because the costs are too expensive to finance through the operating budget. Spreading the cost of a project over time creates a manageable annual expense for a Massachusetts community that is limited by Proposition 2 ½ in raising additional property tax revenue. Debt occurs when a city or town borrows money from lenders. The lender charges interest on the borrowed amount and the municipality repays the debt over a number of years. Debt service is the cost of repaying a government's debt, including both principal and interest payments.

Other - This category includes other payments made on behalf of the City to varying entities including the payment to the Springfield Museums Association, the contract with the Springfield Parking Authority, and the City's reserve for emergency expenses that may come up throughout the year.

City Revenue – Where does it come from?

In determining the amount of revenue available to spend for each Fiscal Year, there are five major categories. For Fiscal Year 2016, the chart below shows the percent of revenue coming from each of the major categories. It is important to note that State Aid represents 61.7% of the City’s revenue. Much of this aid is dedicated to specific purposes such as Education, Veterans Benefits, and Tax Exemptions. The remaining revenue, generated locally, must be used to meet all other City needs.

City Revenue	FY13 Adopted	FY13 Revised	FY14 Adopted	FY15 Adopted	FY16 Adopted	% of Total	\$ Change	% Change
State Aid	341,713,665	341,713,665	353,733,359	358,397,988	366,959,416	61.7%	\$ 8,561,428	2.4%
Property Taxes	157,492,170	157,492,170	165,624,697	174,280,896	176,662,918	29.7%	\$ 2,382,022	1.4%
Local Receipts	38,402,040	39,275,508	40,225,762	46,387,823	47,289,466	7.9%	\$ 901,643	1.9%
Reserves	8,000,000	8,575,000	7,000,000	2,856,130	-	0.0%	\$ (2,856,130)	-100.0%
Other	6,185,000	15,620,000	5,295,020	-	4,000,000	0.7%	\$ 4,000,000	n/a
TOTAL	551,792,875	562,676,343	571,878,838	581,922,838	594,911,801	100.0%	\$ 12,988,963	2.2%



City Spending – How is City Revenue Spent?

The City spends money within its Divisions and Departments based on the needs of City residents and priorities of the Mayor. For Fiscal Year 2016, the chart below shows how the \$594.9 million of City revenue is spent across City divisions. It is important to note that much of the spending within the City is driven by the costs associated with operating our School Department. Expenses within the remaining Divisions are driven by the costs of employees. Salaries and benefits of City employees (exclusive of the School Department) represent 60% of the City's operating budget.

City Spending	FY13 Adopted	FY13 Revised	FY14 Adopted	FY15 Adopted	FY16 Adopted	% of Total	\$ Change	% Change
Non-Mayoral	1,226,186	1,226,186	1,307,277	1,302,048	1,403,119	0.2%	101,072	7.8%
General Gov't	2,152,209	2,727,209	2,840,404	2,923,400	3,108,779	0.5%	185,379	6.3%
A&F	10,789,975	10,789,975	10,714,885	10,629,745	10,859,610	1.8%	229,865	2.2%
Eco Dev	3,266,558	3,266,558	3,352,915	3,461,440	3,646,220	0.6%	184,780	5.3%
Public Safety	55,751,491	55,751,491	60,001,559	62,356,954	64,493,609	10.8%	2,136,656	3.4%
DPW	15,018,653	15,262,753	14,759,839	14,147,010	14,029,642	2.4%	(117,368)	-0.8%
HHS	9,560,596	9,760,596	10,529,516	10,663,637	10,383,664	1.7%	(279,972)	-2.6%
Parks & Facilities	11,440,122	11,265,122	10,528,160	10,740,732	10,607,583	1.8%	(133,149)	-1.2%
Schools	344,286,266	354,286,266	357,868,724	369,413,119	378,568,674	63.6%	9,155,555	2.5%
Employee Benefits	27,830,828	27,830,828	28,793,017	51,857,580	54,612,636	9.2%	2,755,056	5.3%
Debt Service	40,381,571	40,381,571	40,759,110	38,090,246	36,395,462	6.1%	(1,694,784)	-4.4%
Other	8,215,182	7,948,092	7,209,179	6,336,928	6,802,804	1.1%	465,876	7.4%
TOTAL	529,919,637	540,496,647	548,664,585	581,922,838	594,911,802		12,988,965	2.2%

