

**City of Minneapolis
2016 Budget**

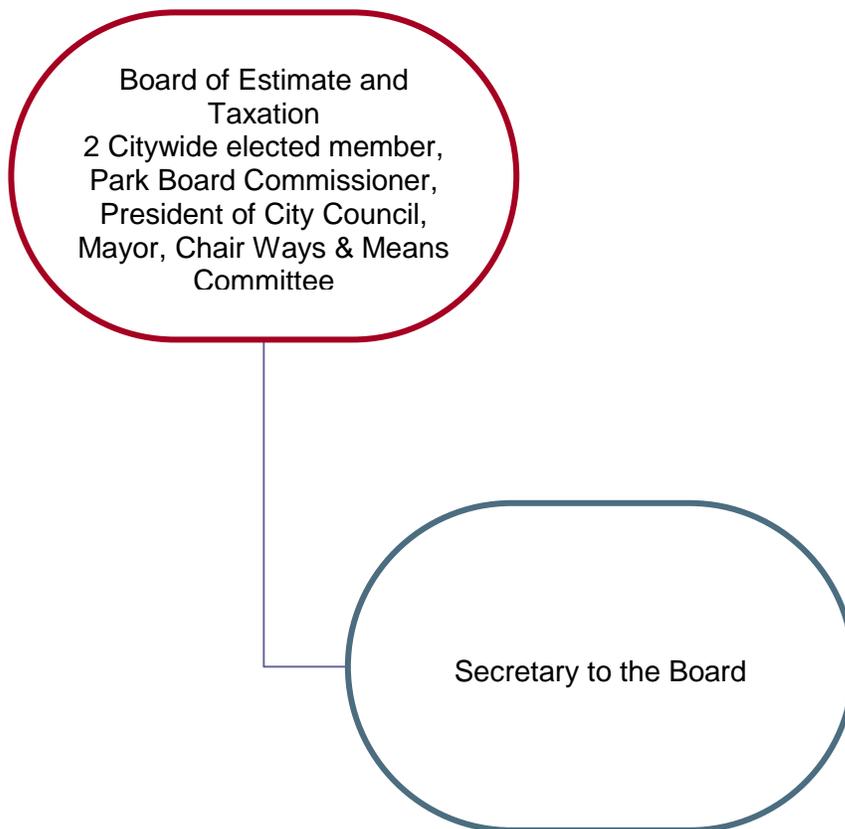
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BOARD OF ESTIMATE AND TAXATION

MISSION

The mission of the Board of Estimate & Taxation (“BET”) is to obtain citizen input relating to setting the maximum tax levies of the City for compliance with the City Charter and The Truth In Taxation State Statute. The Board, after receiving recommendations from the [Mayor](#) and [City Council](#) and the Public, sets the maximum tax levies by individual levy for the following: General Fund, Permanent Improvement Fund, Bond Redemption Fund, Minneapolis Fire Relief Association, Minneapolis Police Relief Association, Minneapolis Employees Retirement Fund, Minneapolis Public Housing Authority, Economic Development Chapter 595 levy, Teacher’s retirement Association levies Mn Stat Chap 357 Sec 4 and Laws of Mn 1996 Chap 438 Art 4 Sec 9. Municipal Building Commission, Board of Estimate & Taxation, Lake Pollution Control, Tree Preservation & Reforestation, Shade Tree Diseased Control, Park Rehabilitation & Parkway Maintenance, Park and Recreation. The Board, on an affirmative vote of at least 5, authorizes the City to issue General Obligation Bonds of the City of Minneapolis which are used to support the City’s Capital Infrastructure Program - the exception is for Tax Increment Bonds which are issued by the City Council.



Upon request by the City Council and the Park and Recreation Board, the BET may vote to authorize the City to incur indebtedness by issuing and selling bonds, and by doing so, pledges full faith and credit of the City for payment of principal and interest. The BET establishes the maximum property tax levies for funds of the City under the State’s Truth-in-Taxation requirements and the City Charter.

FINANCIAL ANALYSIS

Expenditure

The 2016 expense budget for BET is \$214,000, a 14.1% increase from 2015. Personnel related costs comprise 85 percent of the budget, with contractual and operating expenses representing the remaining 15%.

Revenue

The revenue budget is \$210,000, an increase of 14.4 percent from the 2015 adopted budget. The Board receives all its revenue from property tax.

Mayor's Recommended Budget

The Mayor made no changes to the Board's proposed budget.

Adopted Budget

The Board approved the Mayor's recommendation.

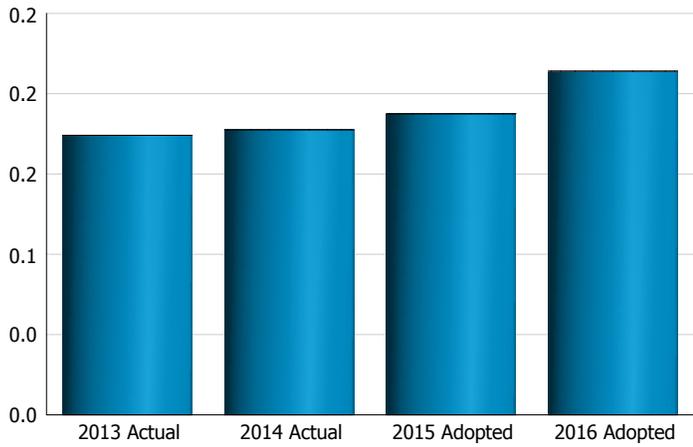
**BOARD OF ESTIMATE & TAXATION
EXPENSE AND REVENUE INFORMATION**

EXPENSE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
SPECIAL REVENUE						
SALARIES AND WAGES	130,469	133,842	126,068	145,996	15.8%	19,928
FRINGE BENEFITS	20,002	20,244	34,038	35,035	2.9%	997
CONTRACTUAL SERVICES	15,066	20,896	20,760	16,997	-18.1%	(3,763)
OPERATING COSTS	8,543	2,572	6,634	15,972	140.8%	9,338
TOTAL SPECIAL REVENUE	174,081	177,554	187,500	214,000	14.1%	26,500
TOTAL EXPENSE	174,081	177,554	187,500	214,000	14.1%	26,500

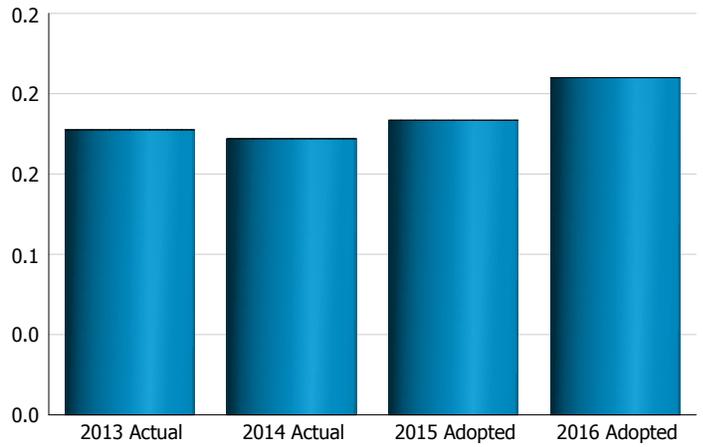
REVENUE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
SPECIAL REVENUE						
LONG TERM LIABILITIES PROCEEDS			26,700	40,000	49.8%	13,300
PROPERTY TAXES	177,507	171,752	156,800	170,000	8.4%	13,200
SALES AND OTHER TAXES	9	5			0.0%	0
STATE GOVERNMENT	5	210			0.0%	0
SPECIAL REVENUE	177,522	171,967	183,500	210,000	14.4%	26,500
TOTAL REVENUE	177,522	171,967	183,500	210,000	14.4%	26,500

BOARD OF ESTIMATE & TAXATION EXPENSE AND REVENUE INFORMATION

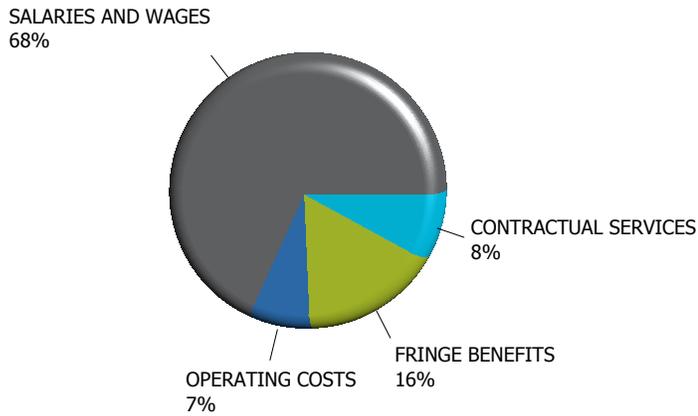
Expense 2013 - 2016
In Millions



Revenue 2013 - 2016
In Millions



Expense by Category

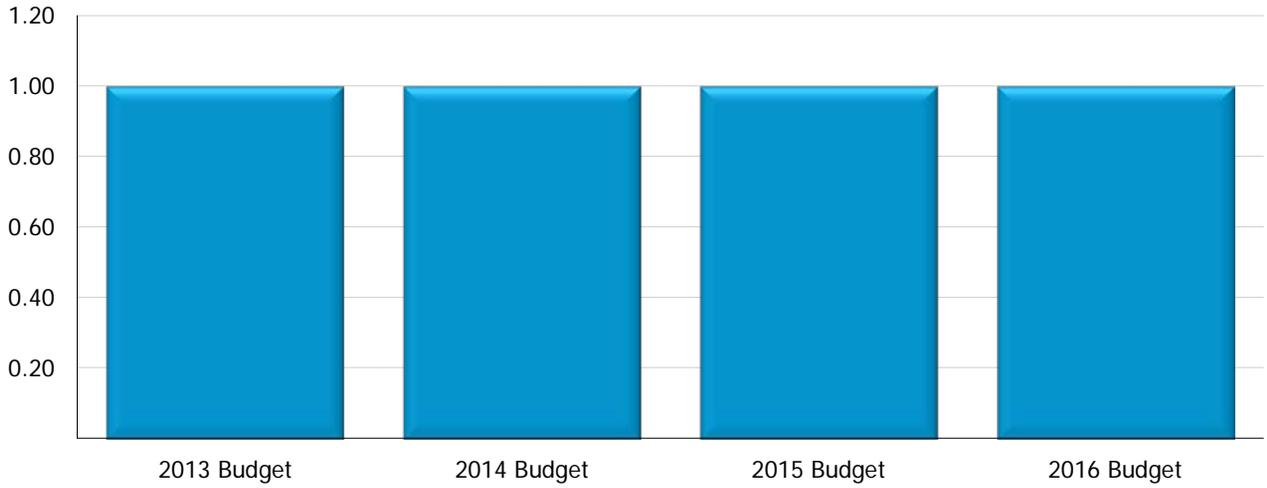


BOARD OF ESTIMATE & TAXATION

Staffing Information

Division	2013 Budget	2014 Budget	2015 Budget	2016 Budget	% Change	Change
BOARD STAFF & ADMIN	1.00	1.00	1.00	1.00	0.0%	0
Overall	1.00	1.00	1.00	1.00	0.0%	0

Positions 2013-2016



MUNICIPAL BUILDING COMMISSION

MISSION

The Municipal Building Commission (MBC) was created by state statute in 1904 and charged with exclusive care and control of the Minneapolis City Hall and Hennepin County Courthouse building to provide effective and efficient services to operate, maintain, and preserve this historic landmark building and ensure a safe and functional environment for City and County government employees, citizens, and elected officials.

BUSINESS LINES

Care for Minneapolis City Hall and Hennepin County Courthouse Building:

The MBC is responsible for maintaining the building operating systems including mechanical, electrical, fire/life/safety, and elevators. In addition, the MBC is responsible for providing custodial, utility, security, repair, and maintenance services.

Control of Minneapolis City Hall and Hennepin County Courthouse Building:

The MBC is responsible for administrative functions including serving as staff to the MBC Board, implementing Board directives, space assignment and coordinating City and County tenant needs as well as planning, emergency preparedness, communications, human resources, labor relations, contract services, information technology, finance, accounting, payroll, and operating and capital budgeting activities.

Historic Preservation of the Minneapolis City Hall and Hennepin County Courthouse Building:

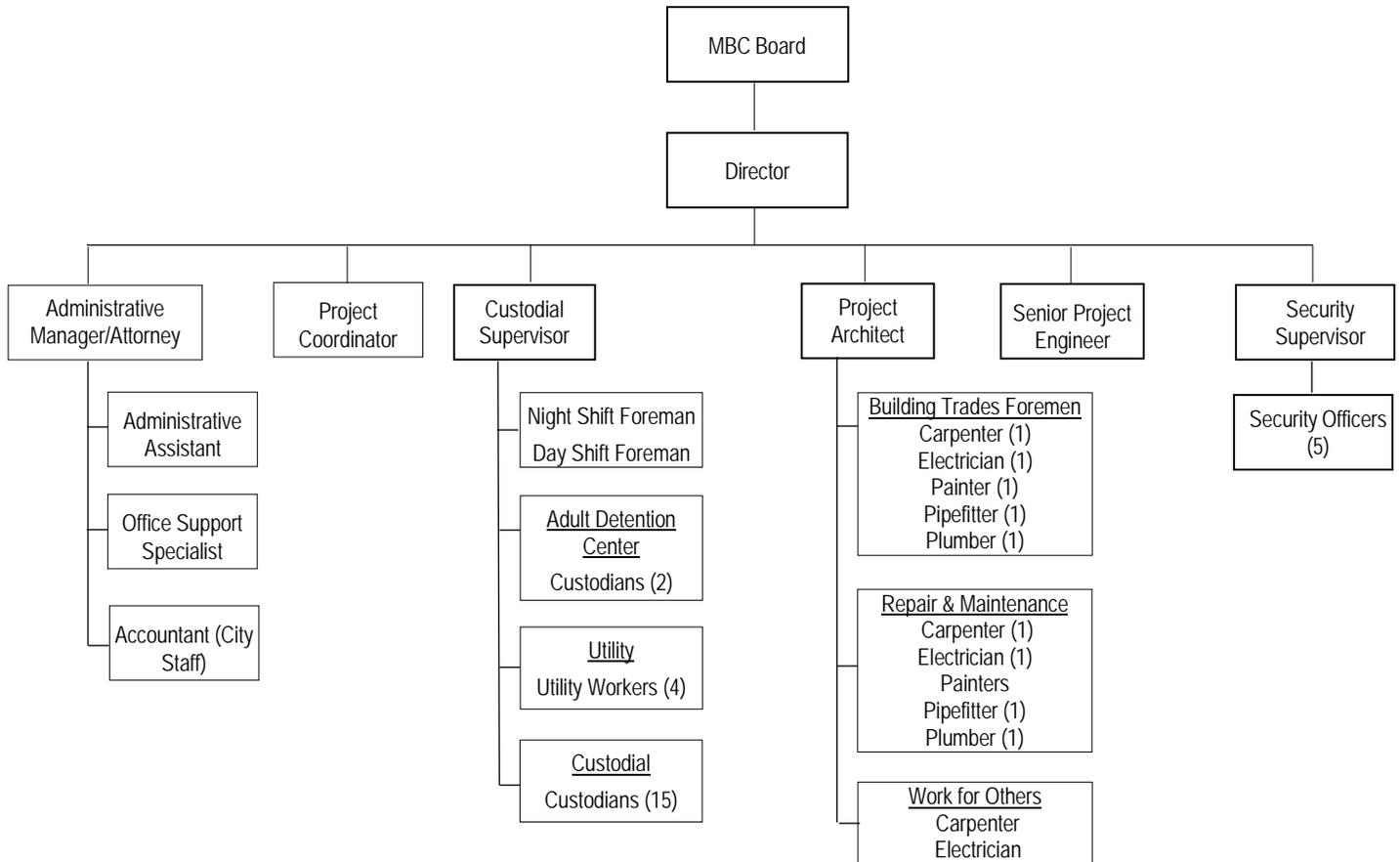
The MBC is responsible for all historic preservation activities in the building. Historic preservation refers to any and all activity, both operating and capital, in keeping with the agency's mission to provide effective and efficient services to operate, maintain, and preserve the historic landmark City Hall and Courthouse Building and ensure a safe and functional environment for City and County government employees, citizens and elected officials.

Significant Budget Changes

MBC Administrative, Custodial & Security, and Repair & Improvement program costs are divided between the City (60%) and County (40%). The County funds all of the Adult Detention Center costs. Significant operating budget changes are:

- A 2.0% (2.5% for Building Trades) increase in personnel salaries, which conforms to City and County budget guidelines. Insurance premiums reflect City of Minneapolis estimates.
- A 23.2% (\$20,000) increase in the General Fund Overhead charge as negotiated with the City of Minneapolis.
- Repair and Maintenance contractual services are budgeted 6% (\$80,000) less in 2016, primarily due to filling internal vacancies.
- MBC project staff are projecting a 13.3% (\$107,000) decrease in the 2016 Work for Others budget; a decrease in tenant work is anticipated related to the mechanical/electrical/life safety Stages work.

MBC ORGANIZATION CHART



FINANCIAL ANALYSIS

Expense

Municipal Building Commission's 2016 budget of \$9.1 million is \$146,786 or 1.6% more than the 2015 budget. Personnel costs and contractual services represent 56 percent and 36 percent of the expenditure budget, respectively.

Revenue

The revenue budget for MBC is \$9.1 million, a 1.6% increase from 2015. The board will receive nearly all of its revenues from charges for services.

Mayor's Recommended Budget

The Mayor recommended a 2.9 percent (or \$135,000) levy increase that is payable to MBC.

Adopted Budget

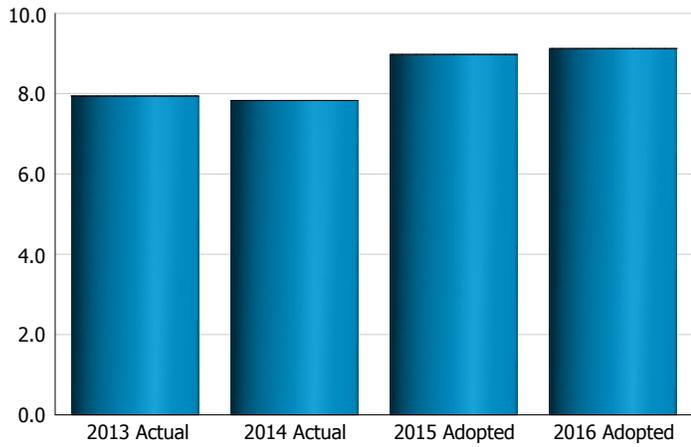
The Board approved the Mayor's recommendations.

**MUNICIPAL BUILDING COMMISSION
EXPENSE AND REVENUE INFORMATION**

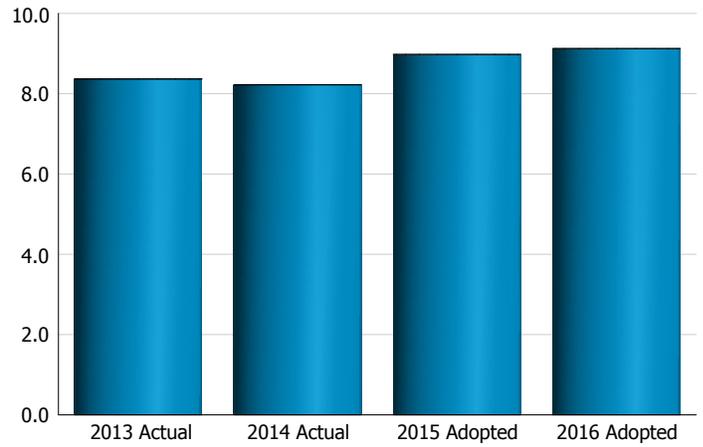
EXPENSE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
SPECIAL REVENUE						
SALARIES AND WAGES	2,455,937	2,300,222	3,462,736	3,542,567	2.3%	79,832
FRINGE BENEFITS	1,064,859	1,053,162	1,444,281	1,522,129	5.4%	77,848
CONTRACTUAL SERVICES	3,606,144	3,501,502	3,280,352	3,285,749	0.2%	5,397
OPERATING COSTS	814,232	975,777	789,820	773,529	-2.1%	(16,291)
TOTAL SPECIAL REVENUE	7,941,172	7,830,663	8,977,189	9,123,974	1.6%	146,786
TOTAL EXPENSE	7,941,172	7,830,663	8,977,189	9,123,974	1.6%	146,786
REVENUE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
SPECIAL REVENUE						
CHARGES FOR SERVICES	8,044,491	7,914,131	8,744,251	8,889,781	1.7%	145,530
OTHER MISC REVENUES	13,081	3,586			0.0%	0
RENTS	115,819	75,529			0.0%	0
STATE GOVERNMENT	193,067	228,957	232,938	234,193	0.5%	1,255
SPECIAL REVENUE	8,366,458	8,222,204	8,977,189	9,123,974	1.6%	146,785
TOTAL REVENUE	8,366,458	8,222,204	8,977,189	9,123,974	1.6%	146,785

MUNICIPAL BUILDING COMMISSION EXPENSE AND REVENUE INFORMATION

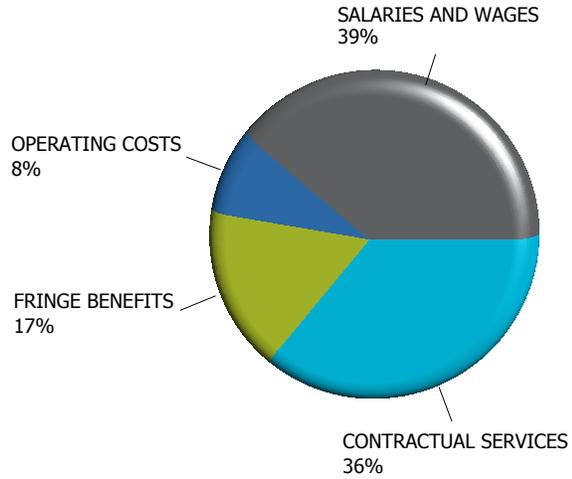
Expense 2013 - 2016
In Millions



Revenue 2013 - 2016
In Millions



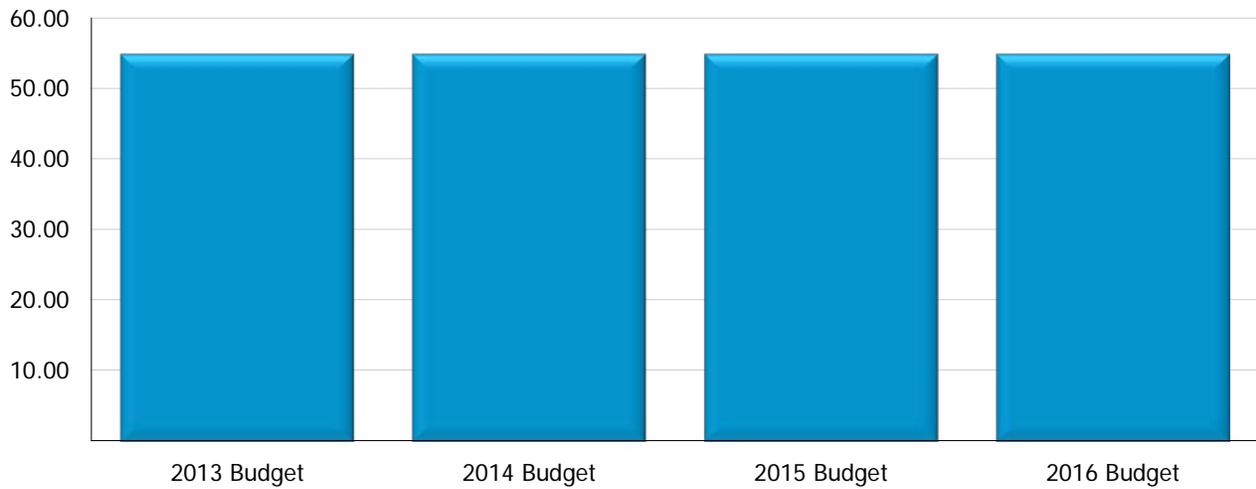
Expense by Category



MUNICIPAL BUILDING COMMISSION Staffing Information

Division	2013 Budget	2014 Budget	2015 Budget	2016 Budget	% Change	Change
ADMINISTRATION	6.00	6.00	6.00	6.00	0.0%	0
ADULT DETENTION CENTER	2.00	2.00	2.00	2.00	0.0%	0
CUSTODIAL AND SECURITY	29.00	29.00	29.00	29.00	0.0%	0
MBC - WORK FOR OTHERS	3.00	3.00	3.00	3.00	0.0%	0
REPAIRS AND IMPROVEMENTS	15.00	15.00	15.00	15.00	0.0%	0
Overall	55.00	55.00	55.00	55.00	0.0%	0

Positions 2013-2016



MINNEAPOLIS PARK AND RECREATION BOARD

MISSION

The Minneapolis Park and Recreation Board shall permanently preserve, protect, maintain, improve and enhance its natural resources, parkland and recreational opportunities for current and future generations.

The Minneapolis Park and Recreation Board exists to provide places and recreation opportunities for all people to gather, celebrate, contemplate and engage in activities that promote health, well-being, community and the environment.

BUSINESS LINES

- Park Administrative Services
- Asset Management
- Community Outreach
- Environmental Management
- Forestry
- Information Technology Services
- Park Police
- Planning
- Recreation

2014-2018 MPRB Strategic Direction

Strategic directions guide annual budget, budget goal and work plan development, and are meant to guide short-term implementation of the 2007 – 2020 Comprehensive Plan. In January and February of 2014, the Commissioners of the Minneapolis Park and Recreation Board shared and discussed vision, issues/challenges, strength/opportunities, organization effectiveness, and desired accomplishments. This information was used to guide the development of the strategic directions and implementation plan to be utilized over the term of this Board. The 2014-2018 Strategic Direction and Implementation Plan represents Board and Superintendent priorities that are aligned with comprehensive plan goals and objectives. The 2014-2018 Strategic Direction and Implementation Plan was adopted by the Board on June 4, 2014.

What we do

Strategic Direction A: Create and implement sustainable and equitable development and maintenance plans for the built infrastructure.

Strategic Direction B: Assess and deliver programs, services, and facilities that equitably meet the community's park and recreation needs, leveraging relationships with partners.

Strategic Direction C: Develop and implement a strategic, sustainable, and equitable approach to the management and protection of the system's land, air and water resources.

How we do our work

Strategic Direction 1: Address equity and access issues within the organization and across the park and recreation system.

Strategic Direction 2: Be measurable and accountable; ensure organization decisions are data driven and customer focused.

Strategic Direction 3: Engage all users. Communicate well and often. Listen and empower.

Strategic Direction 4: Build capacity – financial, staffing, partnerships, volunteers - to achieve MPRB’s mission, vision, and goals.

The 2014-2018 MPRB Implementation Plan can be found in the Board’s published budget book.

Minneapolis Park and Recreation Board 2016 Annual Budget

More information regarding the Minneapolis Park and Recreation Board (MPRB) 2016 Annual Budget, and the Board’s published budget book can be found at www.minneapolisparcs.org.

FINANCIAL ANALYSIS

Expense

The Board’s 2016 expense budget is \$103.8 million, a 4.5% increase over 2015. Special Revenue funded activities accounts for most of this increase (\$3.9 million) with the remainder found in enterprise and internal service charges. The Park Board expenditure budget reflects additional 27.26 FTE’s in 2016.

Revenue

The Board’s 2016 revenue budget is \$103.8 million, a 4.2% increase over 2015. Special revenues account for approximately 82% of the MPRB revenues with internal service and enterprise fees accounting for 9% each.

Mayor’s Recommended Budget

The Mayor recommended a 4.0% (or \$2.0 million) levy increase that is payable to the Park Board general revenues.

Board Adopted Budget

The Board approved the Mayor’s recommendations.

**PARK BOARD
EXPENSE AND REVENUE INFORMATION**

EXPENSE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
CAPITAL PROJECT						
CONTRACTUAL SERVICES		24				0
TOTAL CAPITAL PROJECT		24				0
DEBT SERVICE						
OPERATING COSTS		0				0
TOTAL DEBT SERVICE		0				0
INTERNAL SERVICE						
SALARIES AND WAGES	1,693,765	1,661,364	1,788,422	1,935,761	8.2%	147,339
FRINGE BENEFITS	3,390,446	2,984,753	2,665,016	2,519,987	-5.4%	(145,029)
CONTRACTUAL SERVICES	618,491	841,163	786,414	807,381	2.7%	20,967
OPERATING COSTS	1,607,586	1,459,905	1,827,820	1,806,256	-1.2%	(21,564)
CAPITAL	1,047,697	1,109,545	1,843,223	2,007,600	8.9%	164,377
TOTAL INTERNAL SERVICE	8,357,985	8,056,730	8,910,895	9,076,985	1.9%	166,090
SPECIAL REVENUE						
SALARIES AND WAGES	29,454,329	30,874,646	33,486,267	35,098,617	4.8%	1,612,350
FRINGE BENEFITS	11,582,004	12,049,149	13,544,602	14,125,915	4.3%	581,313
CONTRACTUAL SERVICES	15,610,064	16,223,120	15,360,160	15,928,005	3.7%	567,845
OPERATING COSTS	14,683,504	15,088,254	14,643,794	15,436,378	5.4%	792,584
CAPITAL	168,082	1,507,807	2,874,999	2,974,393	3.5%	99,394
TRANSFERS	6,798,857	5,409,162	1,430,000	1,660,000	16.1%	230,000
TOTAL SPECIAL REVENUE	78,296,839	81,152,138	81,339,822	85,223,308	4.8%	3,883,486
ENTERPRISE						
SALARIES AND WAGES	3,166,972	3,473,746	3,065,776	3,421,210	11.6%	355,434
FRINGE BENEFITS	1,260,574	1,228,615	1,196,751	1,179,598	-1.4%	(17,153)
CONTRACTUAL SERVICES	3,317,542	3,393,798	3,476,592	3,043,704	-12.5%	(432,888)
OPERATING COSTS	1,577,397	1,482,849	1,156,565	1,259,351	8.9%	102,786
CAPITAL	48,241	17,834	83,903	539,583	543.1%	455,680
DEBT SERVICE	22,649	20,367	67,799		-100.0%	(67,799)
TRANSFERS	745,528	5,230	25,000	25,250	1.0%	250
TOTAL ENTERPRISE	10,138,903	9,622,440	9,072,386	9,468,696	4.4%	396,310
TOTAL EXPENSE	96,793,727	98,831,332	99,323,103	103,768,989	4.5%	4,445,886

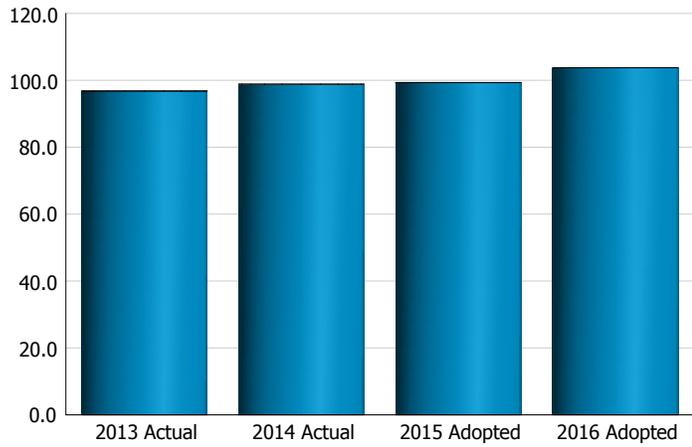
REVENUE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
SPECIAL REVENUE						
CHARGES FOR SALES	(7,645)	13,960			0.0%	0
CHARGES FOR SERVICES	5,764,060	6,107,396	6,388,637	6,889,836	7.8%	501,199
CONTRIBUTIONS	66,015	197,465	172,276	89,454	-48.1%	(82,822)

**PARK BOARD
EXPENSE AND REVENUE INFORMATION**

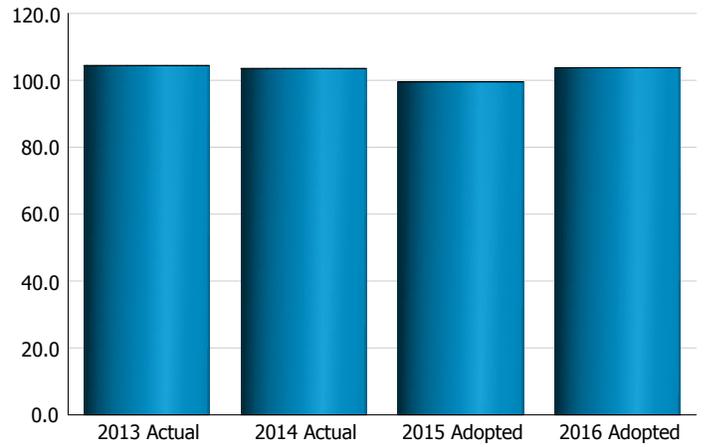
REVENUE	2013 Actual	2014 Actual	2015 Adopted	2016 Adopted	Percent Change	Change
FEDERAL GOVERNMENT	1,563,156	178,633			0.0%	0
FINES AND FORFEITS	342,957	1,815,139	6,000	347,000	5,683.3%	341,000
INTEREST		531			0.0%	0
LICENSE AND PERMITS	444,172	313,886	315,000	290,000	-7.9%	(25,000)
LOCAL GOVERNMENT	1,381,902	1,777,981	1,939,851	1,314,910	-32.2%	(624,941)
LONG TERM LIABILITIES PROCEEDS	60			28,739	0.0%	28,739
OTHER MISC REVENUES	66,241	50,585	37,470	28,000	-25.3%	(9,470)
PROPERTY TAXES	59,465,286	60,476,481	61,317,015	64,938,694	5.9%	3,621,679
RENTS	1,119,448	1,084,058	1,191,444	1,075,563	-9.7%	(115,881)
SALES AND OTHER TAXES	2,462	1,584	3,000	263,675	8,689.2%	260,675
STATE GOVERNMENT	8,734,512	9,870,112	9,944,129	9,932,437	-0.1%	(11,692)
TRANSFERS IN	(15,513)	7,330	25,000	25,000	0.0%	0
SPECIAL REVENUE	78,927,114	81,895,142	81,339,822	85,223,308	4.8%	3,883,486
INTERNAL SERVICE						
CHARGES FOR SALES	10,370	13,284	33,000	33,000	0.0%	0
CHARGES FOR SERVICES	1,160,025	1,483,235	1,551,080	1,718,122	10.8%	167,042
GAINS	153,575	54,952			0.0%	0
LONG TERM LIABILITIES PROCEEDS	127,172	695,007	253,780	(80,000)	-131.5%	(333,780)
OTHER MISC REVENUES	2,084,679	2,113,538	2,087,802	2,163,359	3.6%	75,557
RENTS	4,074,668	4,462,890	4,985,233	5,242,504	5.2%	257,271
INTERNAL SERVICE	7,610,490	8,822,905	8,910,895	9,076,985	1.9%	166,090
ENTERPRISE						
CHARGES FOR SALES	52		400	1,000	150.0%	600
CHARGES FOR SERVICES	8,688,359	7,597,668	8,463,380	8,620,215	1.9%	156,835
CONTRIBUTIONS	53,054	46,270	30,000		-100.0%	(30,000)
LICENSE AND PERMITS	10,000	10,650			0.0%	0
LONG TERM LIABILITIES PROCEEDS		163,550		(698,057)	0.0%	(698,057)
OTHER MISC REVENUES	18,906	53,807	16,000	16,000	0.0%	0
RENTS	2,136,361	2,078,586	795,175	1,529,538	92.4%	734,363
TRANSFERS IN	6,958,130	2,851,181			0.0%	0
ENTERPRISE	17,864,862	12,801,713	9,304,955	9,468,696	1.8%	163,741
TOTAL REVENUE	104,402,466	103,519,760	99,555,672	103,768,989	4.2%	4,213,317

PARK BOARD EXPENSE AND REVENUE INFORMATION

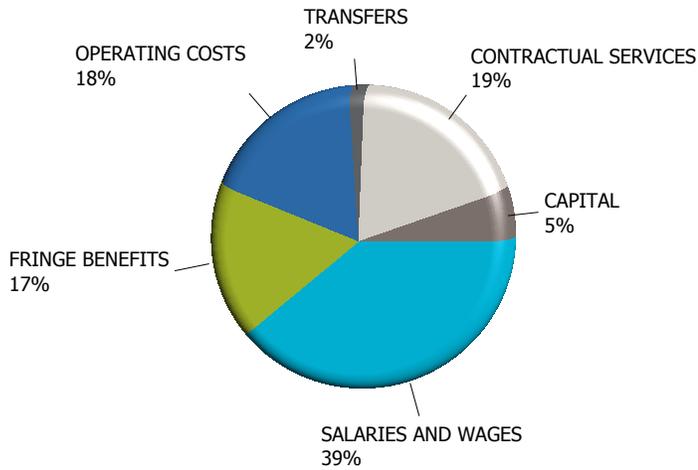
Expense 2013 - 2016
In Millions



Revenue 2013 - 2016
In Millions



Expense by Category



PARK BOARD Staffing Information

Division	2013 Budget	2014 Budget	2015 Budget	2016 Budget	% Change	Change
Park Board	814.72	819.24	832.00	859.26	3.3%	27.26
Overall	814.72	819.24	832.00	859.26	3.3%	27.26

Positions 2013-2016

