



Agency Conference on the 2026 Budget

Council Budget Office:

Peter McDevitt, Director

Kiersten Walmsley, Assistant Director

December 9, 2025

Agenda

- Current five-year forecast
- Realistic five-year forecast
- Potential operating cuts
- Potential millage increases

Mayor's Five-Year Forecast

	2025	2026	2027	2028	2029	2030
	<u>Estimate</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
REVENUES						
Tax Revenue	\$ 528,817,898	\$ 535,962,569	\$ 543,944,182	\$ 550,943,537	\$ 557,959,444	\$ 565,562,995
Licenses and Permits	17,944,986	18,366,026	18,712,209	19,046,423	19,386,627	19,752,176
Charges for Services	42,907,510	50,688,350	51,225,950	51,854,922	52,394,455	53,027,935
Fines and Forfeitures	8,895,065	9,112,883	9,287,176	9,454,580	9,624,762	9,807,388
Intergovernmental Revenue	51,945,376	52,937,756	53,556,529	54,154,184	54,763,435	55,407,364
Interest Earnings	14,677,014	13,113,951	12,982,812	12,852,984	12,724,454	12,597,209
Miscellaneous Revenues	552,394	346,301	352,815	359,105	365,439	372,318
Total Revenues	\$ 665,740,243	\$ 680,527,836	\$ 690,061,673	\$ 698,665,735	\$ 707,218,616	\$ 716,527,385
EXPENDITURES						
Salaries	\$ 293,293,389	\$ 299,855,905	\$ 308,870,168	\$ 319,709,557	\$ 321,710,116	\$ 325,287,233
Health Benefits	60,483,896	57,556,012	63,992,479	68,488,801	70,003,799	71,598,458
Workers' Comp.	13,614,114	8,419,500	10,419,500	10,419,500	10,419,500	10,419,500
Pension & OPEB	111,283,563	112,398,437	112,770,313	113,289,677	113,575,531	113,863,877
Operating Departments	120,401,618	121,492,119	119,218,554	119,776,233	120,770,960	121,396,500
Debt Service	66,500,000	78,311,662	48,092,021	54,479,964	60,966,674	68,495,753
Total Expenditures	\$ 665,576,580	\$ 678,033,635	\$ 663,363,035	\$ 686,163,732	\$ 697,446,580	\$ 711,061,321
OPERATING RESULT	\$ 163,663	\$ 2,494,201	\$ 26,698,638	\$ 12,502,003	\$ 9,772,036	\$ 5,466,064
BEGINNING RESERVE FUND BALANCE	\$ 203,189,081	\$ 168,102,680	\$ 135,996,881	\$ 129,195,519	\$ 113,318,322	\$ 95,015,892
Transfer to PAYGO	(12,704,175)	(10,000,000)	(8,000,000)	(5,879,200)	(5,574,466)	(5,579,700)
Transfer to Early Childhood Community Facilities Fund	(45,889)	—	—	—	—	—
Transfer to Housing Opportunity Fund	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Transfer for Housing Issuance	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Transfer to Stop the Violence Fund	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Transfer to Tech. Modernization Fund	—	(2,100,000)	(3,000,000)	—	—	—
ENDING RESERVE FUND BALANCE	\$ 168,102,680	\$ 135,996,881	\$ 129,195,519	\$ 113,318,322	\$ 95,015,892	\$ 72,402,256
Fund Balance as a % of Expenditures	25.3%	20.1%	19.5%	16.5%	13.6%	10.2%
Debt Service as a % of Expenditures	10.0%	11.5%	7.2%	7.9%	8.7%	9.6%

Realistic Budget

	2025 <u>Estimate</u>	2026 <u>Budget</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>	2030 <u>Forecast</u>
REVENUES						
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Intergovernmental Revenue	51,945,376	52,937,756	53,556,529	54,154,184	54,763,435	55,407,364
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Utility Increase		6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Debt Service	66,500,000	78,311,662	48,092,021	54,479,964	60,966,674	68,495,753
Total Expenditures	\$ 665,576,580	\$ 698,033,635	\$ 683,363,035	\$ 706,163,732	\$ 717,446,580	\$ 731,061,321
OPERATING RESULT	\$163,663	\$(17,505,799)	\$6,698,638	\$(7,497,997)	\$(10,227,964)	\$(14,533,936)
BEGINNING RESERVE FUND BALANCE						
	\$ 203,189,081	\$ 168,102,680	\$ 115,996,881	\$ 89,195,519	\$ 53,318,322	\$ 15,015,892
Transfer to PAYGO	(12,704,175)	(10,000,000)	(8,000,000)	(5,879,200)	(5,574,466)	(5,579,700)
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ENDING RESERVE FUND BALANCE	\$168,102,680	\$115,996,881	\$89,195,519	\$53,318,322	\$15,015,892	\$(27,597,744)
FUND BALANCE AS A % OF EXPENDITURES	25.3%	16.6%	13.1%	7.6%	2.1%	-3.8%
DEBT SERVICE AS A % OF EXPENDITURES	10.0%	11.2%	7.0%	7.7%	8.5%	9.4%

Getting to a Balanced Budget

- Requires a buffet of options:
 - Creating a vacancy allowance in Police
 - Decreasing COLA for non-union employees
 - Eliminating non-union vacant positions
 - Decreasing part-time position allocations
 - Surgical non-personnel cuts across departments
 - Millage increase

Police Vacancy Allowance

Current Budgeted Officers: 800

Current Uniformed Employees as of 12/2025: 722

Current Number of Police Recruits: $23 + 39 = 62$

Uniformed + Recruits: 784

Average Annual Retirements: 50

Anticipated Officers for 2026: 734

Annual Salary of Police Officer First Year: \$71,032

W/ Benefits: \$83,117

Vacancy Allowance for 66 officers: \$5,485,722

Adjusting COLA for Non-Union Employees

COLA	Savings
3.0%	\$ -
2.5%	\$ 279,374
2.0%	\$ 558,748
1.5%	\$ 838,122
1.0%	\$ 1,117,496
0.5%	\$ 1,396,870
0.0%	\$ 1,676,244

Eliminating vacant non-union positions

Department	Title	FTE	Step/Grade	2026 Salary	W/Benefits
City Clerk	Legislative Coordinator	1	18G	\$59,301	\$74,478
City Clerk	Administrative Specialist	1	13G	\$52,770	\$67,342
Controller	Deputy Controller	1	33G	\$120,827	\$141,710
DPW - ES	Recycling Supervisor	1	23G	\$79,352	\$96,389
DPW - Facilities	Construction Foreman	1	22G	\$77,022	\$94,173
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DPW - Facilities	Contract Administrator	1	21G	\$59,301	\$74,478
DPW - Facilities	Project Manager	1	26G	\$89,939	\$107,958
DPW - Operations	Streets Maintenance Supervisor	1	25G	\$86,008	\$103,662
Finance	Assistant Real Estate Supervisor	0.5	22G	\$38,147	\$46,524
Human Resources	Benefits & Wellness Coordinator	1	18G	\$64,542	\$80,206
Human Resources	Payroll Coordinator	1	18G	\$64,542	\$70,836
Human Resources	Senior Human Resources Specialist	1	15G	\$56,618	\$90,733
Human Resources	Human Resources Business Partner	1	20G	\$70,200	\$86,388
Human Resources	Human Resources Specialist	1	12G	\$50,835	\$65,228
Innovation and Performance	Systems Administrator	1	23G	\$79,352	\$96,389
Law	Associate Solicitor - Municipal	1	14-1	\$124,197	\$145,392
Law	Assistant Solicitor I	2	12-6	\$104,478	\$123,845
Law	Assistant Solicitor I	3	12-6	\$104,478	\$123,845
Law	Fiscal & Contracting Coordinator	1	16G	\$59,301	\$74,478
Law	Paralegal	1	18G	\$64,542	\$80,206
Office of the Mayor	ADA and Disability Resources Coordinator	1	18G	\$64,542	\$80,206
Office of the Mayor	Communications Director	1	32G	\$114,046	\$134,300
Office of the Mayor	Digital Communications Specialist	1	21G	\$73,258	\$89,729
Office of the Mayor	Neighborhood Services Senior Manager	1	29G	\$86,008	\$103,662
OMB	Budget Analyst	1	22G	\$89,939	\$107,958
Parks & Recreation	Program Coordinator 3	0.85	18G	\$64,542	\$80,206
Permits, Licenses & Inspections	Inspection Supervisor (Fire)	1	25G	\$86,008	\$103,662
Public Safety - Administration	Senior Emergency Management Planner	1	24G	\$82,742	\$100,094
Public Safety - Police	Police Property & Evidence Technician	2	17E	\$84,926	\$107,320
Public Safety - Police	Real Time Crime Specialist	2	16E	\$54,454	\$69,183
				Total	\$2,914,753

Decreasing PT position allocations

	2026	2027	2028	2029	2030
Current PT	\$ 3,064,259.74	\$ 2,940,598.45	\$ 2,986,536.17	\$ 3,015,777.91	\$ 3,039,219.71
W/Social Security	\$ 3,298,675.61	\$ 3,165,554.24	\$ 3,215,006.19	\$ 3,246,484.92	\$ 3,271,720.01
25% Cuts	\$ 2,298,194.81	\$ 2,205,448.84	\$ 2,239,902.13	\$ 2,261,833.43	\$ 2,279,414.78
W/Social Security	\$ 2,474,006.71	\$ 2,374,165.68	\$ 2,411,254.64	\$ 2,434,863.69	\$ 2,453,790.01
50% Cuts	\$ 1,532,129.87	\$ 1,470,299.23	\$ 1,493,268.09	\$ 1,507,888.95	\$ 1,519,609.85
W/Social Security	\$ 1,649,337.81	\$ 1,582,777.12	\$ 1,607,503.10	\$ 1,623,242.46	\$ 1,635,860.01
25% Savings	\$ 824,668.90	\$ 791,388.56	\$ 803,751.55	\$ 811,621.23	\$ 817,930.00
50% Savings	\$ 1,649,337.81	\$ 1,582,777.12	\$ 1,607,503.10	\$ 1,623,242.46	\$ 1,635,860.01

Non-Personnel Cuts – Percentage Based

Department	Non-Personnel Budget	1% Reduction	3% Reduction	5% Reduction	Notes
City Council	\$ 40,000.00	\$ 400.00	\$ 1,200.00	\$ 2,000.00	
Office of the City Clerk	\$ 509,268.00	\$ 5,092.68	\$ 15,278.04	\$ 25,463.40	
Office of the Mayor	\$ 129,262.00	\$ 1,292.62	\$ 3,877.86	\$ 6,463.10	
Office of Equal Protection	\$ 16,000.00	\$ 160.00	\$ 480.00	\$ 800.00	
Office of Management and Budget*	\$ 5,515,288.00	\$ 55,152.88	\$ 165,458.64	\$ 275,764.40	Excludes Fleet Maintenance Funding
Department of Innovation and Performance	\$ 15,356,229.00	\$ 153,562.29	\$ 460,686.87	\$ 767,811.45	
Commission on Human Relations	\$ 65,458.00	\$ 654.58	\$ 1,963.74	\$ 3,272.90	
Office of the City Controller	\$ 220,215.00	\$ 2,202.15	\$ 6,606.45	\$ 11,010.75	
Department of Finance*	\$ 3,671,453.00	\$ 36,714.53	\$ 110,143.59	\$ 183,572.65	Excludes Debt Service Funding
Department of Law	\$ 3,322,994.00	\$ 33,229.94	\$ 99,689.82	\$ 166,149.70	
Ethics Hearing Board	\$ 25,029.00	\$ 250.29	\$ 750.87	\$ 1,251.45	
Office of Municipal Investigations	\$ 82,650.00	\$ 826.50	\$ 2,479.50	\$ 4,132.50	
Department of Human Resources & Civil Service	\$ 3,144,475.00	\$ 31,444.75	\$ 94,334.25	\$ 157,223.75	
Department of City Planning	\$ 108,944.00	\$ 1,089.44	\$ 3,268.32	\$ 5,447.20	
Department of Permits, Licenses, & Inspections	\$ 330,377.00	\$ 3,303.77	\$ 9,911.31	\$ 16,518.85	
Department of Public Safety Bureau of Admin	\$ 6,407,479.00	\$ 64,074.79	\$ 192,224.37	\$ 320,373.95	
Bureau of Emergency Medical Services*	\$ 3,566,466.00	\$ 35,664.66	\$ 106,993.98	\$ 178,323.30	Excludes Medicaid Reimbursement Funding
Bureau of Police*	\$ 5,825,185.00	\$ 58,251.85	\$ 174,755.55	\$ 291,259.25	Excludes Property Leases Funding
Bureau of Fire	\$ 3,489,325.00	\$ 34,893.25	\$ 104,679.75	\$ 174,466.25	
Bureau of Animal Care and Control	\$ 1,091,228.00	\$ 10,912.28	\$ 32,736.84	\$ 54,561.40	
Office of Community Health and Safety	\$ 58,000.00	\$ 580.00	\$ 1,740.00	\$ 2,900.00	
Department of Public Works Bureau of Admin*	\$ 104,750.00	\$ 1,047.50	\$ 3,142.50	\$ 5,237.50	Excludes Utilities Funding
Bureau of Operations	\$ 4,124,897.00	\$ 41,248.97	\$ 123,746.91	\$ 206,244.85	
Bureau of Environmental Services	\$ 4,791,117.00	\$ 47,911.17	\$ 143,733.51	\$ 239,555.85	
Bureau of Facilities	\$ 4,699,226.00	\$ 46,992.26	\$ 140,976.78	\$ 234,961.30	
Department of Parks and Recreation	\$ 1,713,400.00	\$ 17,134.00	\$ 51,402.00	\$ 85,670.00	
Department of Mobility and Infrastructure	\$ 3,831,457.00	\$ 38,314.57	\$ 114,943.71	\$ 191,572.85	
Citizens Police Review Board*	\$ 125,020.00	\$ 1,250.20	\$ 3,750.60	\$ 6,251.00	Excludes Property Lease Funding
Savings		\$ 723,651.92	\$ 2,170,955.76	\$ 3,618,259.60	

Non-Personnel Cuts

2026	2027	2028	2029	2030
\$1,607,007	\$966,807	\$966,807	\$966,807	\$966,807

- A few things funded in 2026 only such as costs associated with the Police Mounted Unit and the Food Justice Fund
- List includes 25% cuts in all departments' training budgets except for those with mandatory training requirements
- Surgical cuts preferred to percentage based cuts to preserve city services as much as possible – these are more targeted at departments that consistently have end of year savings

Five-Year Forecast with Cuts

	2025 <u>Estimate</u>	2026 <u>Budget</u>	2027 <u>Forecast</u>	2028 <u>Forecast</u>	2029 <u>Forecast</u>	2030 <u>Forecast</u>
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Health Benefits	60,483,896	57,556,012	63,992,479	68,488,801	70,003,799	71,598,458
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Operating Departments	120,401,618	119,885,112	118,251,747	118,809,426	119,804,153	120,429,693
Utility Increase		6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Debt Service	66,500,000	78,311,662	48,092,021	54,479,964	60,966,674	68,495,753
Total Expenditures	\$ 665,576,580	\$ 686,642,736	\$ 678,058,244	\$ 700,771,653	\$ 711,972,161	\$ 725,501,491
OPERATING RESULT	\$163,663	\$(6,114,900)	\$12,003,429	\$(2,105,918)	\$(4,753,545)	\$(8,974,106)
BEGINNING RESERVE FUND BALANCE						
	\$ 203,189,081	\$ 168,102,680	\$ 127,387,780	\$ 105,891,209	\$ 75,406,091	\$ 42,578,080
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DEBT SERVICE AS A % OF EXPENDITURES	10.0%	11.4%	7.1%	7.8%	8.6%	9.4%

Assumes decrease of COLA to 2%, decreasing of PT position allocations by 25%, and surgical cuts to non-personnel budget

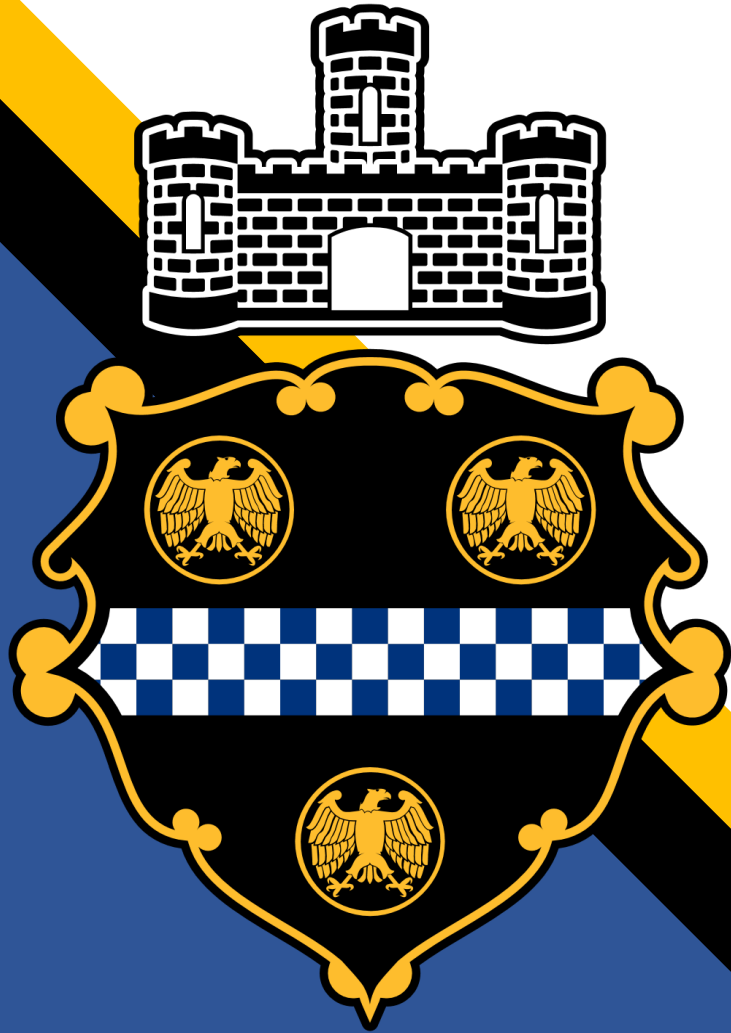
Millage Rates

		Millage	Median Residential Property	Average Residential Property	75th Quartile Residential Property	2026 Real Estate Tax Revenue	Increase
Current	Value	8.06	\$ 65,000.00	\$ 102,000.00	\$ 125,000.00	\$ 142,832,831.00	-
	Annual Cost		\$ 523.90	\$ 822.12	\$ 1,007.50		
	Monthly Cost		\$ 43.66	\$ 68.51	\$ 83.96		
	Weekly Cost		\$ 10.08	\$ 15.81	\$ 19.38		
30% Increase	Annual Increase	10.48	\$ 157.17	\$ 246.64	\$ 302.25	\$ 187,830,688.00	\$ 44,997,857.00
	Monthly Increase		\$ 13.10	\$ 20.55	\$ 25.19		
	Weekly Increase		\$ 3.02	\$ 4.74	\$ 5.81		
20% Increase	Annual Increase	9.67	\$ 104.78	\$ 164.42	\$ 201.50	\$ 171,185,945.00	\$ 28,353,114.00
	Monthly Increase		\$ 8.73	\$ 13.70	\$ 16.79		
	Weekly Increase		\$ 2.02	\$ 3.16	\$ 3.88		
15% Increase	Annual Increase	9.27	\$ 78.58	\$ 123.32	\$ 151.13	\$ 162,966,318.00	\$ 20,133,487.00
	Monthly Increase		\$ 6.55	\$ 10.28	\$ 12.59		
	Weekly Increase		\$ 1.51	\$ 2.37	\$ 2.91		
10% Increase	Annual Increase	8.87	\$ 52.39	\$ 82.21	\$ 100.75	\$ 154,746,692.00	\$ 11,913,861.00
	Monthly Increase		\$ 4.37	\$ 6.85	\$ 8.40		
	Weekly Increase		\$ 1.01	\$ 1.58	\$ 1.94		

Does not take into account possible reductions to assessed values from Home Stead Exemption (\$15,000) or Senior Tax Relief reduction (40%)

Five-Year Forecast with 20% Millage Increase, No Cuts

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EXPENDITURES						
Salaries	\$ 293,293,389	\$ 299,855,905	\$ 308,870,168	\$ 319,709,557	\$ 321,710,116	\$ 325,287,233
PS Premium Pay Increase		\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000	\$ 13,500,000
Health Benefits	60,483,896	57,556,012	63,992,479	68,488,801	70,003,799	71,598,458
Workers' Comp.	13,614,114	8,419,500	10,419,500	10,419,500	10,419,500	10,419,500
Pension & OPEB	111,283,563	112,398,437	112,770,313	113,289,677	113,575,531	113,863,877
Operating Departments	120,401,618	121,492,119	119,218,554	119,776,233	120,770,960	121,396,500
Utility Increase		6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
Debt Service	66,500,000	78,311,662	48,092,021	54,479,964	60,966,674	68,495,753
Total Expenditures	\$ 665,576,580	\$ 698,033,635	\$ 683,363,035	\$ 706,163,732	\$ 717,446,580	\$ 731,061,321
OPERATING RESULT	\$163,663	\$7,132,762	\$32,009,668	\$18,358,313	\$15,956,056	\$2,856,989
BEGINNING RESERVE FUND BALANCE						
	\$ 203,189,081	\$ 168,102,680	\$ 140,635,442	\$ 139,145,110	\$ 129,124,223	\$ 117,005,813
Transfer to PAYGO	(12,704,175)	(10,000,000)	(8,000,000)	(5,879,200)	(5,574,466)	(5,579,700)
Transfer to Early Childhood Community Facilities Fund	(45,889)	—	—	—	—	—
Transfer to Housing Opportunity Fund	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Transfer for Housing Issuance	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
Transfer to Stop the Violence Fund	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
Transfer to Tech. Modernization Fund	—	(2,100,000)	(3,000,000)	—	—	—
ENDING RESERVE FUND BALANCE	\$168,102,680	\$140,635,442	\$139,145,110	\$129,124,223	\$117,005,813	\$91,783,102
FUND BALANCE AS A % OF EXPENDITURES	25.3%	20.1%	20.4%	18.3%	16.3%	12.6%
DEBT SERVICE AS A % OF EXPENDITURES	10.0%	11.2%	7.0%	7.7%	8.5%	9.4%



Thank you