

City of Providence

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

CHAPTER 2016-21

No. 263

AN ORDINANCE AMENDING ORDINANCE NO. 335 OF CHAPTER 2015-12, ADOPTED JUNE 11, 2015 PROVIDING FOR THE ASSESSMENT AND COLLECTION OF 2015 TAXES IN A SUM NOT LESS THAN THREE HUNDRED FORTY SIX MILLION FOUR HUNDRED AND SEVENTY TWO THOUSAND FIVE HUNDRED SIXTY THREE DOLLARS (\$346,472,563) AND NOT MORE THAN THREE HUNDRED SIXTY MILLION THREE HUNDRED AND THIRTY ONE THOUSAND AND FOUR HUNDRED SIXTY SIX DOLLARS (\$360,331,466) BEING BASED ON A ONE HUNDRED PERCENT (100%) OF THE 2015-2016 FISCAL YEAR TAX COLLECTIONS, AMENDING SECTION 21-182 OF THE CODE OF ORDINANCES TO REFLECT THE TAX CLASSIFICATION PLAN APPROVED BY THE RHODE ISLAND GENERAL ASSEMBLY REPEALING IN PART ORDINANCE NO. 335 OF CHAPTER 2015-12, AMENDING SECTION 21-126 OF THE CODE OF ORDINANCES TO RAISE THE PERSONAL EXEMPTIONS, AND SETTING THE RATES FOR FISCAL YEAR 2017

Approved June 20, 2016

Be it ordained by the City of Providence:

Section 1. The City Council of the City of Providence hereby orders the assessment and collection of a tax on the ratable real estate and tangible personal property, as well as orders the assessment and collection of an excise tax on all registered motor vehicles, in a sum not less THAN THREE HUNDRED FIFTY ONE MILLION EIGHT HUNDRED AND FIFTY FOUR THOUSAND TWO HUNDRED TWELVE DOLLARS (\$351,854,212) AND NOT MORE THAN THREE HUNDRED SIXTY FIVE MILLION NINE HUNDRED AND TWENTY EIGHT THOUSAND AND THREE HUNDRED EIGHTY ONE DOLLARS (\$365,928,381) being one hundred percent (100%) of the 2016-2017 year tax collection, said tax is for ordinary expense charges and for the payment of interest and indebtedness in whole or in part of the City of Providence and for other purposes.

Section 2. The Providence City Assessor shall assess and apportion said tax on inhabitants and ratable real estate and tangible personal property of said City as of the 31st day of December AD 2015 midnight, Eastern Standard Time, as well as assess and apportion said excise tax on owners of registered motor vehicles in the City of Providence during calendar year 2015, according to law, and shall on completion of said assessment, date and sign, and shall make out and certify to the City Collector of the City of Providence, on or before the 15th day of June AD 2016, or as permitted or extended by law, a complete listing containing: (1) the names of persons taxed and the total value of all real estate taxed to each; (2) the amount of the personal estate, except manufacturer's machinery and equipment, assessed against each person; and, (3) the amount of said motor vehicle excise assessment against each person, on said real estate, personal estate and motor vehicle opposite the name of the person or persons assessed.

The assessment of real estate, personal estate and motor vehicles shall appear on separate lists.

Said taxes shall be due and payable on and between the first day of July AD 2016, next, and the twenty fourth-day of July, AD 2016, next, and all taxes remaining unpaid as of said last named day shall carry until collected a penalty at the rate of twelve percent (12%) per annum upon such unpaid real estate, personal estate and excise taxes.

Said taxes may be paid in four (4) installments, the first installment of twenty-five percent (25%) on or before the twenty-fourth day of July AD 2016, next, and the remaining installments as follows: Twenty-five percent (25%) on the

Twenty-fourth day of October AD 2016
Twenty-five percent (25%) on the
Twenty-fourth day of January AD 2017
Twenty-five percent (25%) on the
Twenty-fourth day of April AD 2017

Each installment period successively and in order shall be free from any charges for interest; provided, however, the option to pay taxes in quarterly installments shall not apply to any tax account levied in an amount not in excess of one hundred dollars (\$100.00). If the first installment or any succeeding installment of taxes is not paid by the last day of the respective installment period or periods as they occur, then the whole tax or remaining unpaid balance of the tax, as the case may be, shall immediately become due and payable and shall carry until collected a penalty at the rate of twelve percent (12%) per annum on said real estate, personal estate and excise taxes.

The City Collector shall by advertisement in a public newspaper of the City notify all persons assessed to pay their respective taxes at his/her office; said Collector shall attend daily, Saturdays, Sundays, and holidays excepted, at his/her office from eight-thirty o'clock a.m. to four o'clock p.m. to receive taxes.

Section 3. This ordinance is enacted pursuant to Rhode Island General Laws 44-5-2(a).

Section 4. Section 21-182, as amended, of the Code of Ordinances, entitled "Apportionment of taxes," effective July 14, 2014 is hereby adopted and incorporated in this Ordinance except as stated below;

(a) The tax classification plan is hereby adopted with the following limitations:

(3) The rate for the non-owner occupied properties of Class 1 type (b) non-owner occupied shall not exceed the owner-occupied tax rate of Class 1 type (a) owner occupied by more than seventy (70.00) percent.

(b) *Classes of property.*

(1) *Class 1.* Residential real estate consisting of no more than five (5) dwelling units, land classified as open space, and dwellings on leased land including mobile homes. This class may also include residential properties containing partial commercial or business uses with no more than five (5) dwelling units. For the properties with both residential and commercial or business uses, the residential tax rate will be applied to the residential portion and the commercial tax rate will be applied to the commercial portion. This class shall be further divided into (a) owner-occupied and (b) non-owner occupied properties.

The granting of an application for an owner-occupied or non-owner-occupied rate as referenced above as type (a) or (b) is subject to the following limitations:

a. To be eligible for a type (a) or (b) rate, effective as to the assessment date of December 31 at midnight, an applicant must file with the City Assessor no later than March 15 a homestead application, together with a declaration, and present evidence, under oath, as to the owner-occupied or non-owner-occupied status together with any other proof of residency or ownership and the ownership of all motor vehicles registered either with the State of Rhode Island or with any foreign state, and to provide that information in any manner which may be required by the City Assessor; except, that in the case of new construction of, or renovation of no less than thirty percent (30%) of the prior year's assessment of improvements, as certified by the Providence building official, of foreclosed upon existing structures for affordable owner-occupied residential property, eligibility for the owner-occupied rate shall be determined upon application on or after the date of the execution of a purchase and sales agreement for a specific property, but no later than sixty (60) days of its sale, and, if granted, applied on a pro rata basis for the remainder of the current tax year as if the owner-occupied rate had been granted as of the prior December 31st assessment date. "Affordable residential property" shall mean property determined to be affordable under the rules and regulations of the Department of Planning and Development. For good cause, the City Assessor may, with advice of the Board of Tax Assessment Review, accept applications for homestead declarations for the filing deadline for current or previous taxes only.

b. Only natural person(s) are qualified to receive the type (a) owner-occupied residential real estate rate. Real property which is partially or wholly owned by a business, an institution, a non-profit organization, a financial institution that has foreclosed on real estate, including, without limitation, HUD, Rhode Island Housing and Mortgage Finance Corporation, or any other such public or private entity, do not qualify for a type (a) owner-occupied real estate rate; provided, however, that with respect to the application of the owner-occupied real estate rate to taxes assessed as of December 31, 2015, the City Assessor may, with the advice of the Board of Tax Assessment Review, accept an application and grant a type (a) owner-occupied real estate rate to an entity and its shareholder(s)/member(s)/owner(s), as the case may be, upon receiving a sworn declaration from said person(s) that he/she/they primarily resided in the subject real estate as of December 31, 2015, and that the ownership of the subject property is in said entity's name solely for estate purposes.

c. Applicants may qualify only for one (1) type (a) owner-occupied real estate rate in the City at any one (1) point in time. In addition, an owner of real estate in the City of Providence must meet all of the following requirements in order to qualify for a type (a) owner-occupied rate:

(1) Neither the owner-occupied rate applicant nor the applicant's spouse is receiving an owner-occupied rate for another piece of real property, located elsewhere in the State of Rhode Island, or in any other State of the United States, for the same period of time the owner is seeking the homestead exemption for property owned in Providence, unless during that time the owner is either legally separated or divorced from the spouse during some or all of the period in which they are claiming more than one owner-occupied rate;

(2) The owner-occupied homestead applicant, and the homestead applicant's spouse, is paying the Providence excise tax due on each and every motor vehicle owned by either one when that vehicle is garaged more than 30 days in the State of Rhode Island, unless (a) the vehicle is registered in the name of the applicant's spouse, and (b) the homestead applicant and the spouse are either legally separated or divorced;

(3) The owner-occupied homestead applicant has filed with the Providence Tax Assessor a current listing of all motor vehicles with foreign registrations that the applicant owns as required by R.I.G.L. §31-7-1.

If a homeowner currently receiving the owner-occupied rate has at least one motor vehicle registered to the same address as the property receiving the rate, then the tax collector shall presume that these requirements have been complied with; however, the tax collector shall have the authority to investigate whether other circumstances (such as the ownership of additional motor vehicles registered elsewhere) indicate noncompliance that overcomes this presumption. If a homeowner currently receiving the owner-occupied rate does not have any motor vehicles registered to the same address, the tax collector may take appropriate action to ascertain compliance with these requirements and to revoke the owner-occupied rate, both prospectively and retroactively as necessary to the enactment of this ordinance.

d. The rate, either type (a) or (b), attaches to the owner(s) of the real property not to the real property itself.

e. The City Assessor shall deny an application for the owner-occupied rate filed for either type (a) or (b) if the City Assessor determines that an execution of record based upon a judgment of the housing court for a real estate code violation(s) against the applicant remains unsatisfied.

f. In the event the property granted an owner-occupied rate is sold or transferred during the year for which the owner-occupied rate is claimed, the applicable rate is void for that portion of the year following the sale or transfer should the new buyer not qualify for the owner-occupied rate. The buyer or transferee shall be liable to the City for any tax benefit received after the date of sale or transfer.

g. If the taxpayer knowingly gives misinformation as to ownership and/or occupancy of the real estate and/or ownership of motor vehicles on his/her application for an owner-occupied rate, the City Assessor may, in such event, remove the owner-occupied rate and apply the non-owner occupied rate and recalculate the tax for the period in question and in addition charge the taxpayer the maximum interest permitted by law. If the taxpayer provides incorrect information, knowingly or not, the City Assessor may remove the owner-occupied rate and apply the non-owner occupied rate and may impose back taxes up to the full amount owed for the period in question.

h. The City Assessor is empowered to promulgate any further rules and regulations which he/she deems necessary to carry out the intent and purpose of this ordinance as it relates to the owner-occupied and non-owner occupied rates.

(2) *Class 2.* Commercial and industrial real estate, residential properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units. Properties containing partial commercial or business uses and residential real estate of more than five (5) dwelling units shall be included in Class 2.

(3) *Class 3.* All ratable tangible personal property.

(4) *Class 4.* Motor vehicles and trailers subject to the excise tax created by General Laws, chapter 34 of title 44. For FY2017, the motor vehicle tax exemption shall be two thousand dollars (\$2,000.00). The rate of taxation shall be \$60.00 per thousand of assessed value less any applicable reductions.

(c) The City, pursuant to Rhode Island General Laws 44-5-11.8(c), adopts a tax rate for Class 2 which shall exceed the tax rate of Class 1, without regard to any applicable owner-occupied status; the tax rate applicable to Class 3 shall not exceed the non-owner occupied tax rate of Class 1 by more than two hundred percent (200%).

Section 5. In keeping with the authorization provided in Rhode Island General Laws 44-3-31 and 44-3-24, Section 21-126 of the Providence Code of Ordinances is hereby amended as follows:

The amount of the following exemptions with respect to the assessed value from local taxation on taxable property is fixed as follows:

(a) Veterans as defined in Section 44-3-4 of the General Laws of Rhode Island and the un-remarried widow or widower of such veterans at eight thousand one hundred thirty eight dollars (\$8,138).

(b) Blind persons as defined in Section 44-3-12 of the General Laws of Rhode Island at forty-eight thousand nine hundred eighty nine dollars (\$48,989).

(c) Veterans who are totally disabled as defined in Section 44-3-4, of the General Laws of Rhode Island at sixteen thousand three hundred thirty dollars (\$16,330).

(d) Gold Star Parents as defined in Section 44-3-5 of the General Laws of Rhode Island at twenty-four thousand four hundred sixty eight dollars (\$24,468).

(e) Specially adapted housing for paraplegic veterans as defined in Section 44-3-4 of the General Laws of Rhode Island at eighty-one thousand five hundred ninety six dollars (\$81,596).

(f) For any person sixty-five (65) years of age or over at twenty-seven thousand one hundred and eighty one dollars (\$27,181).

(g) For persons who are one hundred percent (100%) disabled as determined pursuant to Title II and Title XVI of the Social Security Act, 42 U.S.C. § 401 et seq., and 42 U.S.C. § 1381 et seq., as amended, or who, by reason of their being one hundred percent (100%) disabled, are receiving disability payments from sources other than the social security administration (such as employees of the railroad, federal civil service, postal service, and the Providence police and fire departments) at twenty-six thousand five hundred forty three dollars (\$26,543).

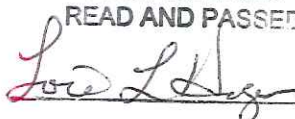
(h) For any person sixty-two (62) through sixty-four (64) years of age, who is receiving social security benefits, twenty-four thousand four hundred sixty eight dollars (\$24,468).

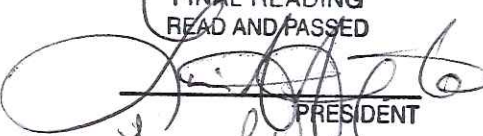

(i) Prisoners of War who are veterans of military or naval service of the United States of America, as defined in Section 44-3-4(e) of the General Laws of Rhode Island and the unmarried widow or widower of such prisoner of war at forty thousand seven hundred ninety eight dollars (\$40,798).

Provided, however, that any such increase in exemption provided for herein over the amount heretofore provided by general or special law shall apply only to real property[3].

Section 6. This ordinance amends Section 21-182(a)(3), enacted as part of Chapter 2015-12, No. 335.

Section 7. This ordinance shall take effect upon its passage.

IN CITY COUNCIL
JUN 13 2016
FIRST READING
READ AND PASSED
 CLERK

IN CITY COUNCIL
JUN 16 2016
FINAL READING
READ AND PASSED
 PRESIDENT
 CLERK

I HEREBY APPROVE.

Mayor
Date. 6/20/16



Mayor of Providence

Jorge O. Elorza

April 27, 2016

Lori L. Hagen, City Clerk
Department of the City Clerk
Providence City Hall, Room 311
25 Dorrance Street
Providence, Rhode Island 02903

Dear Ms. Hagen,

Enclosed, please find the proposed Fiscal Year 2017 Budget Message and associated budget ordinances, as required by Sections 406, 803, and 804 of the Providence Home Rule Charter. It is my understanding that these items will be placed on the City Council docket for consideration at a special meeting of the Providence City Council scheduled for April 29, 2016 in the City Council Chamber.

Specifically, you will find the following ordinances submitted for the City Council's review:

- An ordinance for the assessment and collection of 2016 taxes, based upon one hundred percent (100%) of the 2016-2017 fiscal year tax collection and amending Ordinance No. 335 Chapter 2015-12, adopted June 11, 2015.
- Budget message and appropriation ordinance with detailed estimates for the fiscal period beginning July 1, 2016 and ending June 30, 2017, in amendment of Ordinance No. 336, Chapter 2015-13, adopted June 11, 2015.
- An ordinance establishing a compensation plan for the City of Providence and repealing Ordinance No. 337, Chapter 2015-14, adopted June 11, 2015.
- An ordinance establishing the classes of positions, the maximum number of employees and the number of employees in certain classes in City departments and repealing the Ordinance No. 338, Chapter 2015-15, adopted June 11, 2015.
- An ordinance making an appropriation for the support of the Providence School Department for the Fiscal Year ending June 30, 2016, and repealing Ordinance No. 100, Chapter 2016-9, adopted March 23, 2016.

City Hall, 25 Dorrance Street, Providence, RI 02903
Phone (401) 421-7740 Fax (401) 274-8240

- An ordinance establishing the classes of positions, the maximum number of employees and the number of employees in certain classes in the Providence School Department and repealing the Ordinance No. 102, Chapter 2016-11, adopted March 23, 2016.
- An ordinance establishing a compensation plan for the Providence School Department and repealing the Ordinance No. 101, Chapter 2016-10, adopted March 23, 2016.

Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in black ink, featuring a large, stylized 'S' followed by a horizontal line and a small flourish.

Jorge O. Elorza

Mayor



CITY OF PROVIDENCE

Jorge O. Elorza, Mayor

April 27, 2016

Honorable Members
Providence City Council
Providence City Hall
25 Dorrance Street
Providence, Rhode Island 02903

Dear City Council Members,

Enclosed, please find the submission package for the Mayor's Fiscal Year 2017 Budget. This budget speaks to Mayor Elorza's focus on the City's long-term fiscal future and demonstrates his commitment to investing in education, strengthening our neighborhoods, and improving city operations.

The FY2017 Proposed Budget Summary is included here in table format, cataloguing changes in revenues and expenditures by department. However, the FY2017 Budget can be summarized as follows:

1. The total budget is \$716,790,249.
2. The budget reflects a 4% increase in the tax levy due to increased property values and a reduction in several tax rates.
3. The budget reflects a 2% increase in departmental operating expenses largely due to required pension contributions and benefit increases across all departments in the City.
4. The budget reflects a commitment to responsible funding of the pension system with 100 percent of the Annual Required Contribution (ARC).
5. The School Department appropriations are \$124.9 million.

I, alongside the Administration and the Department of Finance, look forward to working with the City Council on all matters related to the budget adoption process.

Respectfully submitted,

Brett P. Smiley
Chief Operating Officer

OFFICE OF THE MAYOR

Providence City Hall | 25 Dorrance Street Providence, Rhode Island 02903

401 421 2489 ph | 401 455 8823 fax

www.providenceri.com

City of Providence FY 2017
Proposed Budget Summary

	Approved Budget FY 2016	Proposed Budget FY 2017	Change FY 16 to FY 17	Percent Change
REVENUES				
Taxes	336,649,500	349,845,641	13,196,141	4%
State Revenues and Aid	72,438,872	70,620,360	(1,818,512)	-3%
Local Receipts				
PILOT Payments	14,180,596	15,589,401	1,408,805	10%
Licenses and Permits	6,970,798	7,745,530	774,732	11%
Fines and Forfeits	8,135,080	7,416,676	(718,404)	-9%
Interest Income	4,500,000	4,500,000	0	0%
Charges for Services	6,081,615	6,242,200	160,585	3%
Departmental Fees	10,739,507	10,885,402	145,895	1%
Other Funding Sources	7,769,208	4,988,708	(2,780,500)	-36%
Total Local Receipts	58,376,803	57,367,917	(1,008,886)	-2%
General (Municipal) Total Revenues	467,465,175	477,833,918	10,368,743	2%
Pass-Through School Fund Revenue	228,644,721	238,956,331	10,311,610	5%
Combined City - General (Municipal) and School Revenues	696,109,896	716,790,249	20,680,353	3%
EXPENDITURES				
Mayor's Office				
Mayor	2,780,872	2,660,796	(120,076)	-4%
City Sergeant	71,011	71,143	132	0%
Mayor's Office Total	2,851,883	2,731,939	(119,944)	-4%
City Solicitor	4,938,355	5,154,299	215,944	4%
Finance Department				
Finance Administration	657,925	889,090	231,165	35%
City Controller	1,266,419	1,344,154	77,735	6%
City Collector	2,365,420	2,510,799	145,379	6%
City Assessor	2,469,645	1,830,836	(638,809)	-26%
Retirement Office	400,403	413,876	13,473	3%
Recorder of Deeds	497,234	503,963	6,729	1%
Board of Tax Assessment	17,224	17,224	0	0%
Finance Department Total	7,674,270	7,509,942	(164,328)	-2%
Information Technology	2,992,000	3,266,283	274,283	9.2%
Human Resource Department				
Personnel	1,774,620	1,871,582	96,962	5%
Workers Compensation	1,980,000	2,060,000	80,000	4%
Unemployment Compensation	165,000	165,000	0	0%
Human Resource Total	3,919,620	4,096,582	176,962	5%
Public Safety				
Commissioner of Public Safety	1,508,973	1,580,876	71,903	5%
Police Department	71,344,812	73,386,290	2,041,478	3%
Fire Department	74,324,913	74,251,885	(73,028)	0%
Communications	8,688,879	9,055,155	366,276	4%
Emergency Management	645,847	659,879	14,032	2%
Public Safety Total	156,513,424	158,934,085	2,420,661	2%
Planning and Development	5,132,114	5,447,873	315,759	6%
Public Works Department				
Administration	768,544	835,126	66,582	9%
Engineering	893,852	958,860	66,582	9%
Environmental	9,687,774	10,067,776	65,008	7%
Highway	4,138,052	5,315,950	1,177,898	28%
Traffic Engineering	1,381,971	1,194,265	(187,706)	-14%

City of Providence FY 2017
Proposed Budget Summary

	Approved Budget FY 2016	Proposed Budget FY 2017	Change FY 16 to FY 17	Percent Change
Snow Removal	1,900,480	1,978,980	78,500	4%
Sewer	799,320	765,458	(33,862)	-4%
Garage Maintenance	835,987	896,034	60,047	7%
Parking Administration	554,889	859,447	304,558	55%
Public Works Total	20,960,869	22,871,896	1,911,027	9%
Recreation Department				
Recreation	1,205,538	1,395,662	190,124	16%
Recreation Seasonal	767,785	767,785	0	0%
Recreation Total	1,973,323	2,163,447	190,124	10%
Parks Department				
Neighborhood	1,209,737	1,249,500	39,763	3%
Forestry	4,527,978	4,610,730	82,752	2%
Zoological	2,777,859	2,841,035	63,176	2%
Botanical	561,127	624,120	62,993	11%
Roger Williams	1,470,732	1,443,592	(27,140)	-2%
Superintendent	1,138,046	1,368,074	230,028	20%
Burial Ground	710,474	721,075	10,601	1%
Parks Total	12,395,953	12,858,126	462,173	4%
Inspections and Standards				
Administration	1,733,029	2,318,926	585,897	34%
Structures	1,724,415	1,850,467	126,052	7%
Plumbing and Gas	379,204	389,903	10,699	3%
Electrical	344,349	350,446	6,097	2%
Zoning	16,688	16,688	0	0%
Building Board of Review	14,000	13,996	(4)	0%
Prosecution	234,958	229,973	(4,985)	-2%
Inspections and Standards Total	4,446,643	5,171,359	724,716	16%
Public Property and Purchasing	6,283,415	6,333,398	49,983	1%
Housing Court	436,885	470,200	33,315	8%
Human Services Department				
Arts, Culture and Tourism	708,794	759,923	51,129	7%
Human Relations Commission	80,735	75,779	(4,956)	-6%
Department of Human Services	643,777	710,947	67,170	10%
P.E.R.A.	115,059	115,177	118	0%
Housing Authority	8,614	8,614	0	0%
League of Cities & Towns	12,242	12,242	0	0%
Human Services Total	1,569,221	1,682,682	113,461	7%
Miscellaneous Departments				
Board of Canvassers	827,824	1,205,622	377,798	46%
Board of Licenses	801,182	885,722	84,540	11%
Vital Statistics	320,006	322,061	2,055	1%
Miscellaneous Departments Total	1,949,012	2,413,405	464,393	24%
Debt Service	62,876,800	64,944,155	2,067,355	3%
Unallocated Benefits	22,355,374	25,349,761	2,994,387	13%
Unallocated Expenses Total	85,232,174	90,293,916	5,061,742	6%
Contingencies	680,000	500,000	(180,000)	-26%
Heat Power & Light	6,500,000	3,564,400	(2,935,600)	-45%
Grants Commissions & Misc	5,068,000	4,803,000	(265,000)	-5%
Ceremonies	9,030	9,030	0	0%
City Council				

City of Providence FY 2017
Proposed Budget Summary

	Approved Budget FY 2016	Proposed Budget FY 2017	Change FY 16 to FY 17	Percent Change
City Council	1,186,550	1,166,921	(19,629)	-2%
Administration	1,196,020	1,232,630	36,610	3%
Internal Auditor	369,611	378,893	9,282	3%
City Clerk	992,199	1,050,599	58,400	6%
Municipal Court	1,649,007	2,152,472	503,465	31%
Probate Court	454,719	476,229	21,510	5%
Treasury	578,440	630,821	52,381	9%
Archives	285,674	272,880	(12,794)	-4%
City Council Total	6,712,220	7,361,445	649,225	10%
Deficit Reduction Plan	4,330,154	5,300,000	969,846	22%
Total General (Municipal) Services	342,568,565	352,937,307	10,368,742	3%
School Appropriation (Transfer To Company 10)	124,896,611	124,896,611	0	0%
General (Municipal) Total Expenditures	467,465,176	477,833,918	10,368,742	2%
Pass-Through School Fund Expenditures	228,644,721	238,956,331	10,311,610	5%
Combined City - General (Municipal) and School Expenditures	696,109,897	716,790,249	20,680,352	3%

PROOF OF BUDGET SUMMARY FOR EXPENDITURES BY CITY COMPONENTS

Total Municipal Expenditures without School Appropriation	342,568,565	352,937,307	10,368,742	3%
Total School Expenditures	353,541,332	363,852,942	10,311,610	3%
Total City Expenditures	696,109,897	716,790,249	20,680,352	3%

COMPARISON: FY2016 - FY2017 LEVY & TAX REVENUE

CURRENT: Fiscal Year 2016				PROPOSED: Fiscal Year 2017			
	Certified Assessments with Exemption	Tax Rate	Preliminary Levy	Levy with Collection Rate	Preliminary Assessments with Exemption	Tax Rate ¹	Preliminary Levy Preliminary Levy with Collection Rate
Res.: Owner Occupied	\$4,003,818,682	\$19.25	\$77,073,510	\$73,743,934	Res.: Owner Occupied	\$18.77	\$82,910,574
Res.: Non-owner Occupied	\$1,899,115,506	\$33.10	\$62,860,723	\$60,145,140	Res.: Non-owner Occupied	\$31.91	\$66,784,608
Commercial/Ind/Mixed Use	\$3,430,635,788	\$36.75	\$126,075,865	\$120,629,388	Commercial/Ind/Mixed Use	\$36.65	\$131,534,202
Tangible	\$911,150,150	\$55.80	\$50,842,178	\$48,645,796	Tangible	\$55.80	\$50,900,000
Motor Vehicle	\$583,365,597	\$60.00	\$35,001,936	\$33,489,852	Motor Vehicle	\$60.00	\$31,865,563
	\$10,828,085,723		\$351,854,212	\$336,654,110			\$363,994,947
					\$11,542,363,323		\$348,051,968

¹ Expected tax rates based upon preliminary tax levy

Comparison: OO v. NOO Tax Rate			
Tax Classification	FY2016 (Actual)	FY2017 (Proposed) ¹	
Owner Occupied	\$19.25	\$18.77	
Non-Owner Occupied	\$33.10	\$31.91	
Variance	71.95%	70.00%	