Appendix



City of Saint Paul

Signature Copy

Resolution: RES 17-1988

City Hall and Court House 15 West Kellogg Boulevard Phone: 651-266-8560

File Number: RES 17-1988

Approved by the Mayor Chilf B. Colema

Date 12/15/2017

Chris Coleman

File Number: RES 17-1988

Approving the 2018 City Tax Levy.

WHEREAS, the Mayor, pursuant to the City Charter has proposed and recommended the 2018 budgets for the City of Saint Paul; and

WHEREAS, the proposed 2018 General and General Debt Service budgets have been reviewed and approved or adjusted by the City Council; and

WHEREAS, the City is required under Laws of Minnesota 2002, Chapter 390, Sec. 37, to levy a tax at the Library Board's request, which the Library Board has made; and

WHEREAS, the property tax levy needed to finance those budgets have been determined; and

WHEREAS, the Port Authority of the City of Saint Paul requested a property tax levy to finance economic development budgets under laws of Minnesota, Chapters 469.053 subd 4, and 6;

NOW THEREFORE BE IT RESOLVED, that the City Council in anticipation of adopting the General Fund, General Debt Service, and Library Agency budgets for the fiscal year 2018, and in accordance with section 10.04 of the City Charter, does hereby levy taxes on all taxable property within the Saint Paul corporate limits, to be collected totaling the amount set forth in the attached analysis; and

BE IT FURTHER RESOLVED, that the City Council requests the City Clerk to forward this resolution to the Ramsey County Department of Property Records and Revenue in accordance with the applicable provisions of the City Charter and other laws; and

BE IT FINALLY RESOLVED, that the City Council requests the Office of Financial Services to complete and forward any state forms required identifying these adopted levies and corresponding special levies.

At a meeting of the City Council on 12/13/2017, this Resolution was Passed.

Yea: 7 Councilmember Bostrom, City Council President Brendmoen, Councilmember Thao, Councilmember Tolbert, Councilmember Stark, Councilmember Noecker, and Councilmember Prince

Nav: 0

trudy Motoring Vote Attested by

12/13/2017 Date

Council Secretary Trudy Moloney

City of Saint Paul



City of Saint Paul

Signature Copy

City Hall and Court

House

15 West Kellogg

Boulevard Phone: 651-266-8560

Resolution: RES 17-1974

File Number: RES 17-1974

Adopting the 2018 Budget.

WHEREAS, the Mayor has proposed budgets for the City of Saint Paul for the fiscal year beginning January 1, 2018, in accordance with the Saint Paul City Charter and Chapter 56 of the Administrative Code; and

WHEREAS, the City Council, after publication of the notice in the newspaper on December 4, 2017, participated in a public hearing on December 6, 2017, on the Mayor's Proposed 2018 budgets and property tax levy, as required by the City Charter and applicable state and federal laws; and

WHEREAS, the Council has revised the Mayor's proposed budgets as indicated in Attachment A; now therefore be it

RESOLVED, that in accordance with the procedures and requirements set forth in the City Charter and other laws applicable thereto, the Council of the City of Saint Paul does hereby adopt the 2018 budgets as proposed by the Mayor with such monetary changes, additions and deletions as are hereby adopted and which, along with total budgets, are set forth in Attachment A; and be it

FURTHER RESOLVED, that the expenditures in dollars as may be made by the offices, departments, bureaus, and agencies of city government during the fiscal year 2018 shall be, and are hereby approved, and adoption of these budgets shall constitute appropriations of the money amounts as set at the department budget total in the General Fund budget, the project total in the Capital Improvements Budget, and the fund budget total in all other cases; and be it

FURTHER RESOLVED, that the estimated financing set forth in the 2018 adopted budgets is hereby approved; and be it

FURTHER RESOLVED, that the Five Year Capital Program for 2018-2022 is hereby approved; and be it

FURTHER RESOLVED, that the adoption of the 2018 budget for the Community Development Block Grant Fund is a multi-year budget based on estimates for a grant which has a fiscal period that differs from the City's budget year (January 1 through December 31); the authority to implement this adopted multi-year budget commences only at the beginning of the grant period, and shall extend beyond December 31, 2018, through the end of the grant period and; during the year when the grant is accepted by the City Council, the budget will be amended to match the actual grant amount for the entire multi-year period; and be it

FURTHER RESOLVED, that the City Clerk is directed to publish the 2018 budget summary pursuant to Minnesota Statutes section 471.6965 in the format prescribed by the Office of the State Auditor; and be it

FINALLY RESOLVED, that the Director of Financial Services is hereby authorized to prepare the

Printed on 1/22/18 City of

City of Saint Paul

Page 2

Flle Number: RES 17-1974

final 2018 budgets in accordance with the actions taken herein and to equalize, balance or set the final department revenue sources and department appropriations as necessary.

At a meeting of the City Council on 12/13/2017, this Resolution was Passed.

Yea: 7 Councilmember Bostrom, City Council President Brendmoen, Councilmember Thao, Councilmember Tolbert, Councilmember Stark, Councilmember Noecker, and Councilmember Prince

Nay: 0

Approved by the Mayor

Vote Attested by Council Secretary Trudy Moloney

Date 12/13/2017

Date

Printed on 1/22/18

Chris Coleman

		2018 Budget Balancing Status General Fund Resolution Attachment		RES 17-1974		2018 Budget Balancing Status Special Funds		RES 17-1974
					68		Spending	Financing
1	Mayor's Proposed Budget		Spending	Financing	69 Mayor's Proposed Budget 70 Special Funds		260,679,580	260,679,580
3	General Fund		288,667,202	288,667,202	71 Mayor's Budget Total		260,679,580	260,679,580
4	Mayor's Budget Total	-	288,667,202	288,667,202	72			
5	Gap: Excess / (Shortfall)		0		73 Gap: Excess / (Shortfall) 74		0	
7			0		75 Technical Changes to the Mayor's Budg	let		
8 Technical Changes to the Mayor's Budget					76			
9	Technical Changes to Adjust for Updates and Omissions:				77 Technical Changes to Adjust for Up 78	dates and Omissions:		
11	1				79 All Departments	Align department budgets to proper accounting units and account codes	Budget Ne	
12		Align department budgets to proper accounting units and account codes	Budget Neutral		80 DSI	Carry forward funding for ECLIPS project in Charitable Gambling special fund	82,000	82,000
13		Better align general government AUs Align district council budgets in the correct accounting units	Budget Neutral Budget Neutral		81 Human Resources 82 Human Resources	Repay SPRWS for past workers comp reimbursements using fund balance (one time) Reflect benefits administration fee revenue and pass through to the general fund	30,416 415,000	30,416 415,000
15		Move Continuance For Dismissal revenues from CAO to General Government	800,000		83 General Government	Carry forward unspent project funding for fleet software upgrade in Citywide Technology Fund	500,000	500,000
16		Move Continuance For Dismissal revenues from CAO to General Government	(800,000)		84 General Government	Carry forward unspent phone replacement project funding in Citywide Technology Fund	535,160	535,160
17		Updated benefits administration revenue account code	Budget Neutral		85 General Government	Shift principal and interest budget to phone replacement project in Citywide Technology Fund	70,644	
18	8 Parks	Reallocate funding from professional services to salaries for Right Track, adds 1.0 FTE	Budget Neutral		86 General Government	Adjust principal and interest on LAN capital lease	(2,109)	
19	9				87 General Government	Adjust principal and interest for phone replacement project loan	(68,535)	
20					88 General Government	Carry forward unspent funding for ECLIPS project in Citywide Technology Fund	700,000	700,000
21					89 General Government	Add budget authority for new City phone services	100,000	100,000
22		Update grant budgets for new awards and remaining balances	108,656	108,656	90 OFS 91 Police	Inflationary increase on the hotel/motel tax	90,450 295,452	90,450 295,452
23					91 Police 92 Public Works	Update special fund budgets to carry forward unspent balances and recognize new funding Update budget to reflect approved organized trash program	295,452 (113,906)	(113,906)
24		les:			93 Public Works	Update RE assessment charges, offset by program revenue	20.813	20,813
26					94 Public Works	Consolidate sewer capital spending into one accounting unit	Budget Ne	
27	7 General Revenue Adjustments				95 Public Works	Align proposed budget with approved sewer rates	(184,503)	(184,503)
28					96 Public Works	Move Street Maintenance Service Program revenue from assessments to charges for service	Budget Ne	
29		Update parking meter revenue		100,000	97 Public Works	Carry forward funding for asphalt plant improvements approved in 2017	600,000	600,000
30		Update parking fine revenue		(50,000)	98 Public Works	Reflect updated estimates for private sewer connection program activity	400,000	400,000
31 32		Update excess TIF revenue Update continuance for dismissal revenue		250,000 (200,000)	99 Public Works 100 Public Health	Correct Public works management fee and associated revenue in funds 733 and 734 Update FTE count to reflect current payroll	6,114 (267,988)	6,114 (267,988)
33		Update Xcel franchise fees		30,000	101 PED	Add funding for emergency overflow housing, paid for through outside contribution	100,000	100,000
34		Update vacant building assessment revenue		(100,000)	102	a a landing for onlongen by ordinion notioning, paid for an ough outplate containation	100,000	100,000
35		Update assessment revenue		(100,000)	103 New or Amended Grant Budgets:			
36		Update building license revenue		(50,000)	104			
37		Update building permit revenue		100,000	105			
38		Update plan check revenue		50,000 34,476	106 Fire 107 Emergency Management	Update grant budgets for new awards and remaining balances	197,222 122,550	197,222 122,550
39 40		Update paramedic revenues		34,470	107 Emergency Management 108 OFS	Update grant budgets for new awards and remaining balances Update grant budgets for remaining balances	5,936	5,936
40					109 Police	Update grant budgets for new awards and remaining balances	1,530,395	1,530,395
42					110 Parks	Update grant budgets for new awards and remaining balances	103,428	103,428
43					111 Mayor's Office	Update grant budgets for new awards and remaining balances	18,229	18,229
	4 Budget After Technical Changes		288,775,858	288,840,334	112 HREEO	Update grant budgets for new awards and remaining balances	230,000	230,000
45					113			
46	6 Gap: Excess / (Shortfall)		64,476		114 115			
48	8				116 Budget After Technical Changes		266.196.347	266.196.347
	9 Council Changes to the Proposed Budge	t			117			
50					118 Gap: Excess / (Shortfall)		0	
51 52					119 120			
52		Convert an Office Assistant II to Management Assistant I	20,000		120 121 Council Changes to the Proposed Budg	et		
54		Reduction in department general fund spending	(20,000)		122			
55		Upgrade downtown and Capitol parking meters (implementation costs one time; operatin	693,000	693,000	123 Police	Additional funding for police vehicles, paid for with transfer from STAR and CIB balances	280,000	280,000
56		Shift revenue from Library general fund, offset by Cultural STAR		0	124 Police	Additional funding for police vehicles, to offset one-time General Fund shift	30,000	30,000
57		Study on citywide 3K (one time)	20,000		125 PED	Increase internal STAR transfer for 2018 collections	250,000	250,000
58		Shift fleet spending for Fire equipment, offset by STAR increase (one time)	(30,000)		126 PED 127 PED	Increase in 2018 sales tax collections for Neighborhood and Cultural STAR Programs		200,000 400.000
59 60		Remove deployment changes from Tri-Data study, restore Rescue Squad and eliminate Add funding for Fire safety equipment (one time)	Budget Neutral 30.000		127 PED 128 PED	2017 above budget sales tax collection Additional Cultural STAR for Library collection materials	70.000	400,000
61		Predesign for capital projects	100.000		128 PED 129 PED	Additional STAR for Police vehicles	258.686	
62		······································			130 PED	Year-round STAR	400.000	
63					131 PED	Reduce Neighborhood STAR program	(128,686)	
64	•	_			132	e i ree	· ····,	
65	5 Budget After Policy Changes	-	289,588,858	289,533,334	133			
66	6				134 Budget After Policy Changes		267,356,347	267,356,347
67	7 Gap: Excess / (Shortfall)		(55,524)		135 136 Gap: Excess / (Shortfall)		0	
					136 Gap: Excess / (Shortrail) 137		U	

		2018 Budget Balancing Status Debt		RES 17-1974		2018 Budget Balancing Status Capital Improvement Budget		RES 17-1974
1			Spending	Financing	138		Spending	Financing
	Mayor's Proposed Budget				139 Mayor's Proposed Budget			
	Debt Service Funds Mayor's Budget Total	-	132,662,961	132,662,961 132,662,961	140 Capital Improvement Budget 141 Mayor's Budget Total		55,128,000	55,128,000 55,128,000
5	Mayor 5 Budget Total		132,002,501	132,002,801	142		33,120,000	33,128,000
6	Gap: Excess / (Shortfall)		0		143 Gap: Excess / (Shortfall) 144		0	
8	7 Technical Changes to the Mayor's Budget 9 10 Technical Changes to Adjust for Updates and Omissions:			145 Technical Changes to the Mayor's Budget				
					146 147 Technical Changes to Adjust for Update			
11 12		r accounting units and account codes	Budget Neutral	1	148 149 Multiple Departments	Align department budgets to proper budget codes	Budget Neut	ral
13			326,805	326,805	150 Public Works	Eliminate city contribution to 2018 county project Cleveland Ave from Hoyt to Larpenteur	(200,000)	
14 15					151 152 Revised Revenue or Budget Estimates:			
16	Revised Revenue or Budget Estimates:				153			
17					154 Public Works	Update Federal funding for Margaret Street Bike Boulevard project	101,000	101,000
18 19					155 156 Budget After Technical Changes		55,029,000	55,229,000
20					150 Budget Arter rechnical changes		33,023,000	33,229,000
21					158 Gap: Excess / (Shortfall)		200,000	
	Budget After Technical Changes		132,989,766	132,989,766	159			
23	Gap: Excess / (Shortfall)				160 161 Program Changes Proposed by the Mayor.			
24			0		162 162			
	Program Changes Proposed by the Mayor				163			
27					164			
28 29					165			
30					167			
31					168			
	Budget After Policy Changes		132,989,766	132,989,766	169 Budget After Policy Changes		55,029,000	55,229,000
33			0		170 171 Gap: Excess / (Shortfall)		200,000	
34	Gap: Excess / (Shortfall)		U		171 Gap: Excess / (shortrail) 172		200,000	
	Council Changes to the Proposed Budget				173 Council Changes to the Proposed Budget 174			
38					174 175 PED	Decrease CDBG allocation to Housing Real Estate Multi-Unit Fund	(150,000)	(150,000)
39					176 PED	Increase CDBG allocation to NENDC Economic Development	150,000	150,000
40					177 OFS	Use uncommitted CIB balances for Police Fleet	51,314	51,314
41	Budget After Policy Changes		132,989,766	132,989,766	178 Public Works 179 Public Works	Additional Funding for Bike, Pedestrian Safety Program MSA Contingency	100,000	
42			132,989,766	132,989,766	179 Public Works 180	MSA Conungency	100,000	
44	Gap: Excess / (Shortfall)		0		181			
45					182			
46					183			
					184 Budget After Policy Changes 185		55,280,314	55,280,314
					185 186 Gap: Excess / (Shortfall)		0	
					187			
					188			
					189 190			
					190			

Glossary

Account Code. A five-digit code assigned to a specific type of receipt or expenditure. A major account code is a grouping of expenditures or receipts on the basis of the types of goods or services purchased or rendered. For example, personnel services, materials, supplies, and equipment are major account codes.

Accounting Unit (AU): An accounting unit is a subunit of a fund. Each fund contains one or more accounting units, a specific and distinguishable budgetary unit of work or service. Accounting units are detailed levels of budget spending authority created to accomplish the approved objectives of the fund.

Accounting Unit Number: An eight (8)-digit number which uniquely identifies the accounting unit. The first digit indicates the fund type, while the second digit indicates the department.

Allocation: A portion of a lump-sum appropriation which is designated for expenditure by specific organizational units or for special purposes. See *Appropriation.*

Appropriation: An expenditure authorized by the city council for a specified amount and time.

Assessed Valuation: The value that is established for real estate or other property by a government for use as a basis for levying property taxes.

Bond: A written promise to pay a specific sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest at a specified rate.

Budget Document: The written record of the comprehensive financial plan the mayor presents to the city council for review, revision if deemed appropriate, and adoption.

Capital Allocation: Assignment of available capital (dollars) to specific uses.

Capital Expenditure: Actual spending of capital (dollars) for capital improvement projects.

Capital Improvement: The purchase or construction of durable/fixed assets. Examples include streets, bridges, parks or buildings.

Capital Improvement Budget (CIB): A plan for capital expenditures (physical development of the city) to be incurred each year, over a fixed number of years, in order to meet capital needs arising from the long-term work program.

Capital Outlay: Equipment, machinery, vehicles or furniture items included in the operating budget. See *Capital Improvement Budget*.

Capital Projects Fund: A fund established to account for all financial resources used for the construction or acquisition of major capital facilities, except those financed by special assessment, proprietary or fiduciary funds.

CIB: Acronym for capital improvement budget.

COMET: Acronym for City Operations Modernization and Enterprise Transformation, Saint Paul's technology improvement project. See *ERP*.

Debt Service Fund: A fund established to account for the financial resources used for the payment of long-term general obligation debt principal, interest, and related costs.

Division: An organizational subunit of a department. Each department has one or more divisions, which are responsible for one or more activities.

Encumbrances: Legal commitment of appropriated funds (in the form of purchase orders or contracts) to purchase goods or services to be delivered or performed at a future date. They cease to be encumbrances when paid or when the actual liability is created.

Enterprise Fund: A fund established to account for city operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (expenses, including depreciation) of providing goods and services on a continuing basis be financed or recovered primarily through user charges.

ERP: Acronym for Enterprise Resource Planning, a document and information management system.

ETI: Acronym for Enterprise Technology Initiative. This is an activity in the Technology department in which spending and financing for city-wide technology improvements are budgeted.

Expenditures: Total charges incurred, whether paid or unpaid, including the provision for retirement of debt not reported as a liability of the fund from which it will be retired, and capital outlays (for governmental funds and fiduciary funds, except non-expendable trust funds).

Expenses. Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which benefit the current fiscal period (for proprietary funds and non-expendable trust funds). See *Expenditures*.

FMS or FM-80: Reference to the City of Saint Paul's financial management computer system. This system is planned to be retired in 2013 and replaced with the City's new ERP system.

FORCE: Acronym for focusing our resources on community empowerment. This is a unit within the Police Department dedicated to combat problems, at the neighborhood level, of street level narcotics, problem properties and disruptive behavior.

Fiduciary Fund: A fund established to account for resources held for the benefit of parties outside the government.

Glossary - Continued

Financing Plan: Identifies sources of revenues that support the spending plan.

Full Time Equivalent (FTE): A personnel position which is financed for the equivalent of 80 hours per pay period, for 26.1 pay periods (a typical year), or 2,088 hours in a year. This is roughly equivalent to 40 hours per week for 52 weeks. For example, a .5 FTE would represent 20 hours per week for 52 weeks, or 40 hours per week for 26 weeks. A 1.0 FTE is a general reference to a position normally working for a year.

Fund: Each individual fund is a separate accounting entity having its own assets, liabilities, revenues and expenditures or expenses. City financial resources are allocated to, and accounted for, in individual funds based on legal, donor, or administrative restrictions or requirements.

Fund Balance: An equity account reflecting the excess of accumulated assets over accumulated liabilities and reserves (monies set aside for specific purposes).

Fund Manager: Fund managers are accountable to and receive authority from their department director and division manager, and ultimately from the mayor, the city council, and city residents/taxpayers. Each fund manager is responsible for correctly preparing and submitting the portion of the city's financial plan that is provided by their fund. This includes a properly completed budget request consisting of performance, spending and financing plans. Fund managers are responsible for monitoring the collection of receipts, authorizing spending payments, cash flow planning, and service delivery in accordance with the adopted plan. Fund managers are also responsible for forecasting significant performance, spending or financing variances, determining their cause, creating a solution, and reporting such information to their department director and the director of the office of financial services. See *Performance Plan, Spending Plan*, and *Financing Plan*.

Fund Number: A three-digit number which uniquely identifies the fund. For example, the General Fund is fund number 100, the city grants fund is 200, and the parks and recreation special projects is 260. There is no significance to the sequence of numbers. See *Activity Number*.

Fund Type: A classification of funds by similar purpose. The fund types are: governmental (general, special revenue, debt service, capital project, special assessment), proprietary (enterprise, internal service), and fiduciary (trust and agency funds). Although the city hall annex operating fund and the public works engineering fund are separate funds, they are the same fund type (internal service). See each fund type for its definition. Also see *Fund*.

GIS: Acronym for geographic based information systems.

General Fund: The fund used to account for all financial resources not specifically earmarked for other purposes. The General Fund is the primary operating fund for the City of Saint Paul.

Governmental Funds: All funds other than fiduciary and proprietary funds. Includes the general fund, special revenue funds, capital projects funds, debt service funds and special assessment funds. The measurement focus is on spending or financial flow rather than on net income. See *Fiduciary Funds* and *Proprietary Funds*.

Internal Service Fund: A fund established to account for the financing of goods or services provided by one city department to other city departments, divisions or funds on a cost-reimbursement basis.

LGA: Acronym for local government aid. See State Aids.

MSA: Acronym for municipal state aids. See State Aids.

Operating Budget: The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfer In/Out: Interfund transfers are legally authorized transfers between a fund receiving revenue and a fund where resources are expended.

PED: Acronym for the planning and economic development department.

Permanent Fund: A fund established to account for the custody and administration of assets held in a trust capacity. The assets held in a trust fund must be spent or invested in accordance with the conditions of the trust. Expendable trust funds are similar to governmental funds in that the measurement focus is on spending or financial flow rather than on net income. Non-expendable trust funds are similar to proprietary funds, with the measurement focus on determination of net income. See *Agency Fund* and *Fiduciary Fund*.

Proprietary Funds: Any fund which attempts to determine net income. Measurement focus is on cost of services similar to private sector for-profit organizations. This category includes enterprise and internal service funds.

Recoverable Expenditure: An expenditure made for, or on behalf of, another governmental unit, fund, or department, private individual, firm, or corporation which will, subsequently, be recovered in cash or its equivalent.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund which are not reserved for any specific purpose.

Special Assessment: Charges which the local government collects from property owners to pay for specific services or capital improvement projects such as streets, sewers, etc., which benefit a particular piece of real estate.

Glossary - Continued

Special Revenue Fund: A fund established to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, and capital projects) that are legally restricted to expenditures for specified functions or activities.

Spending Plan: Provides a unit or subunit of an organization with spending authority to pay for the resources required to effectively accomplish the performance plan.

STAR: Acronym for sales tax revitalization program. This is also referred to sometimes as cultural sales tax revenue.

State Aids: The following are the major types of intergovernmental revenues received by the City of Saint Paul from the State of Minnesota:

Local Government Aid (LGA): Begun in 1971, this program was designed to provide indirect property tax relief through the redistribution of income tax and sales tax revenues collected at the state level to local units of government. The amount of funding received by local units of government is based on a distribution formula determined by the Minnesota State Legislature. The distribution formula is based on "need" as well as "capacity". The 2001 State Legislature rolled the Homestead and Agricultural Credit Aid into Local Government Aid.

Municipal State Aids (MSA). This program is financed by motor vehicle related taxes collected at the state level. The state gasoline tax is the largest revenue source and the dollars collected are constitutionally dedicated for expenses related to MSA routes. The revenues are redistributed back to municipalities of 5,000 or more residents to be used for construction and maintenance of their MSA designated routes.

Tax Increment District: A tax increment district is a designated geographical area where a city is undertaking redevelopment or development activity. Any increase in assessed valuation due to new development activity is captured by the district. Property taxes levied against those captured values are used to finance the public improvement costs incurred to induce the private development activity. Public improvement costs can be financed by issuing bonds or by a pay-as-you-go plan.