

Appendices

Adopted Budget Resolutions

RES 23 -1857 Approving the 2024 City Tax Levy



City of Saint Paul

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

Signature Copy

Resolution: RES 23-1857

File Number: RES 23-1857

Approving the 2024 City Tax Levy.

WHEREAS, the Mayor, pursuant to the City Charter has proposed and recommended the 2024 budgets for the City of Saint Paul, and

WHEREAS, the proposed 2024 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 levies 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 Minnesota Statutes section 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 2024, 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; 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 12/6/2023, this Resolution was Passed.

Yea: 7 Councilmember Brendmoen, Councilmember Tolbert, Councilmember Noecker, Councilmember Prince, Councilmember Jalali, Councilmember Yang, and Councilmember Balenger

Nay: 0

Vote Attested by Shari Moore
Council Secretary Shari Moore

Date 12/6/2023

Approved by the Mayor Melvin Carter III
Melvin Carter III

Date 12/12/2023

Attachment A

1	File ID Number:	RES 23-1857		
2				
3	Budget Affected:	Operating Budget	Multiple Departments	Multiple Funds
4				
5	Total Amount of Transaction:	n/a		
6				
7	Funding Source:	Other	Please Specify:	Property Tax Levy
8				
9	Charter Citation:	Laws of Minnesota 2002, Chapter 390, Sec. 37; Minnesota Statutes section 469.053, subd. 4 and 6;		
10		Section 10.04 of the Saint Paul City Charter		
11				
12	Fiscal Analysis			
13				
14	Resolution approves the final pay 2024 City of Saint Paul Property Tax Levy at \$208,497,445. This includes City Operating and Debt Levies, Saint Paul Public Library Operating and Debt Levies, and the Saint Paul Port Authority levy. Details on the breakdown between these entities is shown below.			
15				
16				
17				
18				
19				
20				
21	<u>Pavable 2024 City of Saint Paul Property Tax Levy</u>			
22				
23				
24	Description	Tax Levy Pavable in 2023	Tax Levy Pavable in 2024	% Change
25				
26	City levy for city operations and shrinkage	155,780,139	160,078,894	2.76% A6 Amendment
27				
28	City levy for Debt Service and shrinkage	21,648,845	23,179,457	7.07%
29				
30	City levy for Library Agency and shrinkage	21,017,604	22,462,394	6.87%
31				
32	City Levy for City Government	198,446,588	205,720,745	3.67%
33				
34	City levy for Port Authority levy per Mn. Stat. sec 469.053	2,611,700	2,776,700	6.32% A6 Amendment
35				
36	Total Levy	201,058,288	208,497,445	3.70%
37				

A-6 Amendment

Author: Brendmoen

- Be it resolved that Attachment A of Resolution 23-1857 is hereby amended as follows to reflect changes in specific line items while maintaining a net neutral impact on the total levy amount:
- Amendment to Line 26:** On Line 26, the amount "160,243,894" is to be replaced with "160,078,894". This adjustment reflects a decrease in the originally stated amount.
 - Amendment to Line 32:** On Line 32, the amount "205,885,745" is to be replaced with "205,720,745". This adjustment reflects a decrease in the originally stated amount.
 - Amendment to Line 34:** On Line 34, the amount "2,611,700" is to be replaced with "2,776,700". This adjustment reflects an increase in the originally stated amount.
 - Updating the Percentage Change Column:** The Percentage Change column in Attachment A shall be updated accordingly to reflect these amendments, ensuring that the total levy percentage change remains at 3.7%.

RES 23 -1833 Adopting the 2024 Budget



City of Saint Paul

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

Signature Copy

Resolution: RES 23-1833

File Number: RES 23-1833

File Number: RES 23-1833

Adopting the 2024 Budget.

WHEREAS, the Mayor has proposed budgets for the City of Saint Paul for the fiscal year beginning January 1, 2024, 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 1, 2023, participated in a public hearing on December 5, 2023, on the Mayor's Proposed 2024 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 2024 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 2024 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 2024 adopted budgets is hereby approved; and be it

FURTHER RESOLVED, that the Five-Year Capital Program for 2024-2028 is hereby approved; and be it

FURTHER RESOLVED, that the adoption of the 2024 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, 2024, 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 of Saint Paul is authorized to expend Opioid Settlement Funds in the amounts identified in the 2024 budget on: the City's Homeless Assistance Response Team (HART) and Community Outreach and Stabilization (COAST) Unit (eligible under Sections B and C of the settlement agreement), community engagement staff within the Office of

Neighborhood Safety (eligible under Sections B and C of the settlement agreement), and safety supplies for public libraries (eligible under Section H of the settlement agreement) in 2024; and be it

FURTHER RESOLVED, that the City Clerk is directed to publish the 2024 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 final 2024 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 12/6/2023, this Resolution was Passed.

Yea: 6 Councilmember Brendmoen, Councilmember Tolbert, Councilmember Noecker, Councilmember Jalali, Councilmember Yang, and Councilmember Balenger

Nay: 1 Councilmember Prince

Vote Attested by Shari Moore
Council Secretary Shari Moore

Date 12/6/2023

Approved by the Mayor Melvin Carter III
Melvin Carter III

Date 12/12/2023

2024 Budget Balancing Status
General Fund
Resolution Attachment

RES 23-1833

	Spending	Financing	
1			
2	Mayor's Proposed Budget		
3	General Fund		
4	Mayor's Proposed Budget Total	369,276,837	
5		369,276,837	
6	Gap: Excess / (Shortfall)	0	
7			
8	Technical Changes to the Mayor's Proposed Budget		
9			
10	Technical Changes to Adjust for Updates and Omissions		
11			
12	All Departments	Align department budgets to proper accounting units and account codes	Budget Neutral
13	Fire	Reflect additional personnel costs from updated labor contract	213,317
14	Fire	Update paramedic fee revenue	38,140
15	General Government	Use of contingency for revenue adjustments and additional Fire personnel costs	(1,152,294)
16	OTC	Update MNIT public internet spending and internal transfer revenue	(10,475)
17			
18	Revised Revenue and Budget Estimates		
19			
20	General Revenue Adjustments		
21			
22	City Council	Update regulatory fee revenue	9,426
23	Fire	Update intergovernmental transfer revenue	(100,000)
24	Fire	Update paramedic fee revenue	(832,377)
25	Fire	Update IIR assist revenue	(354,330)
26	Fire	Update ALS interfacility transport revenue	(290,000)
27	Fire	Update BLS revenue	(132,309)
28	Fire	Update CARES revenue	72,000
29	General Government	Update excess TIP revenue	145,915
30	General Government	Update Xcel Energy franchise fee revenue	200,000
31	General Government	Update employee parking revenue	(86,000)
32	General Government	Update Fire pension aid	594,501
33	General Government	Update Police and Fire disability insurance revenue	(37,541)
34	Safety and Inspections	Update assessment revenue	(119,172)
35			
36			
37	Budget After Technical Changes	369,365,615	369,365,615
38			
39	Gap: Excess / (Shortfall)	0	
40			
41			
42	Council Changes to the Mayor's Proposed Budget		
43			
44	Program Adjustments		
45			
46	City Attorney	Increase attrition adjustment	(30,000)
47	City Council	One-time funding for early learning consultant	60,000
48	City Council	One-time transfer to Council Special Projects Fund for audit committee	50,000
49	City Council	Add 1.0 FTE Policy Analyst, transportation allowances, intern budget	164,000
50	City Council	One-time attrition adjustment	(35,000)
51	Fire	Emergency response staffing	520,000
52	General Government	One-time increase to CAPP funding for partner organizations	60,000
53	General Government	Carroll County to Saint Paul Port Authority	-
54	General Government	Shift City property tax levy to Port Authority	(161,700)
55	General Government	Update interest earnings revenue projections	489,504
56	General Government	Repurpose miscellaneous General Government spending	(241,727)
57	General Government	One-time increase in USA revenue (shifted from Library Agency)	12,500
58	Human Resources	Increase attrition adjustment	(49,528)
59	Human Resources	One-time transfer to Innovation Technology Fund for compensation analysis	100,000
60	HREEO	Increase attrition adjustment	(19,897)
61	Parks	One-time funding for Parks safety stewards pilot program	122,828
62	Parks	One-time funding for Parks equipment	347,000
63	Parks	One-time funding for Como Lakeside Pavilion planning and design	200,000
64	Parks	Remove one-time funding for efficiency study	(12,500)
65	Parks	One-time free swimming pilot at Oxford Community Center	(149,890)
66	Parks	One-time appropriation to Parks for community organization partner	25,000
67	FED	Transfer to PED for 0.5 FTE District Council staff	62,231
68	Public Works	One-time funding to convert Concordia Avenue to Rondo Avenue	23,000
69	Public Works	One-time funding for street lights and wire theft	500,000
70	Public Works	One-time swap of General Fund and MSA in Street Maintenance Fund	(300,000)
71	Public Works	One-time increase in transfer from STAR for eligible City capital	1,294,318
72	Safety and Inspections	Increase attrition adjustment	(100,575)
73			
74	Budget After Policy Changes	369,830,547	369,830,547
75			
76	Gap: Excess / (Shortfall)	0	

2024 Budget Balancing Status
Special Funds

RES 23-1833

	Spending	Financing	
77			
78			
79			
80			
81			
82	Mayor's Proposed Budget		
83	Special Funds		
84	Mayor's Proposed Budget Total	455,258,888	
85		455,258,888	
86			
87	Gap: Excess / (Shortfall)	0	
88			
89	Technical Changes to the Mayor's Proposed Budget		
90			
91	Technical Changes to Adjust for Updates and Omissions		
92			
93	All Departments	Align department budgets to proper accounting units and account codes	Budget Neutral
94	Fire	Shift vehicle purchases to capital budget	(1,300,000)
95	General Government	Carry forward obligated funds in the American Rescue Plan Fund	4,588,801
96	General Government	Carry forward obligated balances in Citywide Technology and Innovation Fund	1,892,439
97	HREEO	Correction to benefit administration budget	(50,000)
98	HREEO	Adjust CERT program revenue and expenses	(53,334)
99	HREEO	Adjust Equal Opportunity Employment Program revenue and expenses	(15,674)
100	OFS	Adjust HUD Workshop Agreement revenue and expenses	24,000
101	OFS	Internal loan to Saint Paul Port Authority	10,000,000
102	Parks	One-time adjustment to fleet capital expenses for biodiesel tax credit rebate	120,876
103	Parks	Parks Operations clerical staffing updates	43,229
104	Parks	Parks Design staffing updates	18,494
105	Parks	Update security costs at citywide special events	20,000
106	Parks	Update spending and revenue for Employee Incentive Program	50,000
107	Parks	Remove all abatement expenses and revenues	(907,541)
108	Parks	Update Saints capital expense contribution to project	200,000
109	FED	Update transfer from HRA to remove carryover of Anti-Displacement and Inclusionary Zoning Study	(53,200)
110	Police	Update transfer from HRA to reflect additional vehicle and storage costs	8,232
111	Police	Shift vehicle purchases to capital budget	(1,100,000)
112	Police	Adjust for revenue reflections and use of fund equity for Police Department Training Activities	134,112
113	Police	Adjust to reflect decreased use of fund equity for Canine Boarding	(847)
114	Police	Adjust to reflect increased revenue in VCET forfeitures	31,801
115	Police	Adjust for one-time use of fund equity for equipment for Special Police Assignments	492,575
116	Public Works	Adjust to reflect one-time use of fund equity for Contractual Security Events	240,000
117	Public Works	Correction to mill and overlay budget - removal of redundant transfer from capital (no impact to program)	(4,000,000)
118	Public Works	Update Sewer budget to reflect results of sewer bond sale	(529,361)
119	Public Works	Staffing to support new one percent sales tax projects	2,452,146
120			
121	New or Amended Grant Budgets		
122	City Attorney	Carry forward unspent grant funds: City Attorney's Office	235,047
123	Emergency Management	Carry forward unspent EMPG Grant	30,000
124	Fire	Carry forward unspent grant budget: HMEP Grant	65,600
125	Fire	Carry forward unspent grant budget: AFG Grant	1,089,345
126	Fire	Carry forward unspent grant budget: MN Board of Firefighter Training and Education (MBFTE) MART	277,351
127	Fire	Carry forward unspent grant budget: 2022 State Hazardous Materials (Haz Mat)	108,688
128	Fire	Carry forward unspent grant budget: Pollard Grant	598,118
129	Human Resources	Carry forward unspent grant budget: Living Cities	15,000
130	Mayor's Office	Update VISTA grant budget	(40,375)
131	Office of Financial Empowerment	Update Office of Financial Empowerment grant budgets	(783,321)
132	Parks	Update Sprockets budget to reflect increased revenue from Friends of Saint Paul Libraries	107,074
133	Parks	Update to reflect increased Como DNR Grant award	122,868
134	Police	Carry forward grant budget: Private Foundation Grants	560
135	Police	Update grant budget: Saint Paul Police Foundation Grants	(18,371)
136	Police	Carry forward grant budget: 2021 Auto Theft Prevention - General and Investigator Grant	234,500
137	Police	Carry forward grant budget: Ramsey City Supportive Pilot VAWA Grant	30,585
138	Police	Carry forward grant budget: 2022 HOTA Grant	46,359
139	Police	Carry forward grant budget: Pathways to Policing	4,000
140	Police	Carry forward grant budget: 2024 T2D Grant	1,076,175
141	Police	Carry forward grant budget: 2020 and 2022 Port Grants	261,092
142	Police	Carry forward grant budget: 2022 Blomb Grant	149,000
143	Public Works	Update grant budget: MCEB Grant	(348,898)
144	Public Works	Carry forward unspent grant budget: Reconnected Rondo	1,400,000
145	Safety and Inspections	Carry forward unspent grant funds: FEMA / BRIC	288,850
146			
147			
148	Budget After Technical Changes	472,226,863	472,226,863
149			
150	Gap: Excess / (Shortfall)	0	
151			
152			

153	Council Changes to the Mayor's Proposed Budget			
154				
155	City Council	One-time transfer from General Fund to Council Special Projects Fund for audit committee	50,000	50,000
156	General Government	One-time transfer from General Fund to Innovation Technology Fund for compensation analysis	100,000	100,000
157	RED	Increase funding for Year-Round STAR Program	1,050,000	1,050,000
158	RED	Increase transfer to General Fund for eligible City capital	1,234,318	1,204,318
159	RED	Increase Cultural STAR transfer for Library Materials	150,000	150,000
160	RED	Increase Cultural STAR program	5,682	5,682
161	RED	Transfer from General Fund for 0.5 FTE District Council staff	62,361	62,361
162	Public Works	Swap transfer from General Fund with MSA contingency in Street Maintenance Fund		Budget Neutral
163				
164				
165	Budget After Policy Changes		474,539,214	474,935,214
166				
167	Gap: Excess / (Shortfall)		0	
168				
169				

**2024 Budget Balancing Status
Debt**

RES 23-1833

	Spending	Financing		
170				
171	Mayor's Proposed Budget			
172	Debt Service Funds	79,852,520	79,862,520	
173	Mayor's Proposed Budget Total	79,852,520	79,862,520	
174	Gap: Excess / (Shortfall)	0		
175				
176	Technical Changes to the Mayor's Proposed Budget			
177				
178	Technical Changes to Adjust for Updates and Omissions			
179				
180	Debt	Adjust for results of capital note sale	1,127	1,127
181	Debt	Adjust for results of street bond sale	(214,529)	(214,529)
182	Debt	Update - deferred sales tax bond sale	(712,500)	(712,500)
183	Debt	Adjust for results of GO bond sale	950,122	960,122
184				
185	Revised Revenue or Budget Estimates			
186				
187		No changes		
188				
189	Budget After Technical Changes	79,916,748	79,916,748	
190	Gap: Excess / (Shortfall)	0		
191				
192				
193				
194				
195	Council Changes to the Mayor's Proposed Budget			
196				
197		No changes		
198				
199	Budget After Policy Changes	79,916,748	79,916,748	
200				
201				
202	Gap: Excess / (Shortfall)	0		
203				
204				

**2024 Budget Balancing Status
Capital Improvement Budget**

RES 23-1833

	Spending	Financing		
205				
206	Mayor's Proposed Budget			
207	Capital Improvement Budget	62,943,000	62,943,000	
208	Mayor's Proposed Budget Total	62,943,000	62,943,000	
209	Gap: Excess / (Shortfall)			
210				
211				
212	Technical Changes to the Mayor's Proposed Budget			
213				
214	Technical Changes to Adjust for Updates and Omissions			
215				
216	Multiple Departments	Align department budgets to proper budget codes	Budget Neutral	
217	Fire	Shift vehicle purchases from operating to capital budget	1,300,000	1,300,000
218	Parks	Reflect Parks share of new one percent sales tax revenue	7,286,000	7,286,000
219	Police	Shift vehicle purchases from operating to capital budget	1,100,000	1,100,000
220	Public Works	Reflect Public Works share of new one percent sales tax revenue	21,598,000	21,695,000
221	Public Works	Update B Line BRT Improvements project	250,000	250,000
222	Public Works	Update Capital City Bikeway project funding	115	115
223	Public Works	Update Cleveland - Summit to Marshall Siderwalks project	150,000	150,000
224	Public Works	Update Cole Street north of Front project	325,000	325,000
225	Public Works	Update Grand Avenue - Shelling to Fairview project	50,000	50,000
226	Public Works	Update Grand/Smelling In Improvements project	368,000	368,000
227	Public Works	Correct budget for Kellogg/3rd St Bridge project (no impact to project)	(7,000,000)	(7,000,000)
228	Public Works	Update Marshall - Swelling to Albert Siderwalks project	200,000	200,000
229	Public Works	Update Smelling - St Clair to Grand project	400,000	400,000
230	Public Works	Update Trunk Highway 81 near Elna Interconnect project	58,000	58,000
231				
232	Revised Revenue or Budget Estimates			
233				
234		No changes		
235				
236				
237	Budget After Technical Changes	79,309,115	79,309,115	
238				
239	Gap: Excess / (Shortfall)			
240				
241				
242	Council Changes to the Mayor's Proposed Budget			
243	Library	Use of Library Fund balance for capital projects	500,000	500,000
244	Public Works	Repurpose MSA contingency for Street Maintenance Fund	(300,000)	(300,000)
245				
246				
247	Budget After Policy Changes	79,509,115	79,509,115	
248	Gap: Excess / (Shortfall)	0		
249				
250				

A-2 Amendment

Author: Yang

- 1 Be it resolved that Line 51, titled "Emergency Response Staffing," of the attachment "RES23-1833 2024
- 2 Adopted Budget," is hereby amended to specify the use of the allocated funds. The description for this
- 3 line item shall be updated to read as follows:
- 4 "Funding reserved in contingency to hire four additional firefighters."

12/6/2023
v2

A-3 Amendment

Author: Yang

- 1 Whereas, the Mayor's proposed budget allocates American Rescue Plan Act (ARPA) funding to the
- 2 subrecipient RIP Medical Debt;
- 3 Be it resolved that:
- 4 1. **Elimination of Appropriation to RIP Medical Debt:** The proposed appropriation of American
- 5 Rescue Plan Act funding to the subrecipient RIP Medical Debt for fiscal year 2024 is hereby
- 6 eliminated from the budget.
- 7 2. **Carry Forward of Funds:** The funds proposed to be allocated to RIP Medical Debt are to be
- 8 carried forward from fiscal year 2023 into fiscal year 2024. This carry forward for 2024 shall be
- 9 earmarked for reevaluation and reallocation in alignment with the city's priorities and urgent
- 10 needs at that time.
- 11 3. **Administrative Actions:** The Office of Financial Services is directed to make the necessary
- 12 budgetary adjustments to reflect this change.

Proposed Expenditure Changes				
DESCRIPTION	FUND	PROPOSED BUDGET	REVISED BUDGET	CHANGES
Appropriation of ARPA funds to subrecipient RIP Medical Debt	200	1,100,000	-	(1,100,000)
Carryforward of ARPA funds from 2023 to 2024	200	-	1,100,000	1,100,000
			NET CHANGE	-

Proposed Financing Changes				
DESCRIPTION	FUND	CURRENT BUDGET	AMENDED BUDGET	CHANGES
			NET CHANGE	-

12/6/2023
v3

A-5 Amendment

Author: Prince

- 1 Whereas, the City had previously designated funds to study and identify efficiencies between the Parks
- 2 and Recreation Department and the Library Agency; and
- 3 Whereas, the work initially intended for the study can be effectively conducted by the City Council Audit
- 4 Committee; and
- 5 Whereas, it is now identified that a more immediate and impactful use of these funds is required in
- 6 support of community needs;
- 7 Be it resolved that:
- 8 1. **Repurposing of Funds:** The amount of \$25,000, initially allocated for 2024 to study and identify
- 9 efficiencies between the Parks and Recreation Department and the Library Agency, is hereby
- 10 repurposed. These funds will be redirected to the Parks and Recreation Department for fiscal
- 11 year 2024 for the specific purpose of providing assistance to the community organization
- 12 partner, Saint Paul Urban Tennis.
- 13 2. **Objective of the Repurposed Funds:** This funding will support Saint Paul Urban Tennis,
- 14 headquartered at Eastview, to provide programming, open gym and community engagement
- 15 activities for neighborhood youth and families during evening and weekend hours, outside of its
- 16 regular program.
- 17 3. **Administrative Actions:** The Office of Financial Services is directed to make the necessary
- 18 budgetary adjustments to reflect this change.

Proposed Expenditure Changes				
DESCRIPTION	FUND	PROPOSED BUDGET	REVISED BUDGET	CHANGES
Appropriation to Parks for study	100	12,500.00	-	(12,500.00)
Appropriation to Library Agency for study	100	12,500.00	-	(12,500.00)
Appropriation to Parks subrecipient SPUT	100	-	25,000.00	25,000.00
			NET CHANGE	-

Proposed Financing Changes				
DESCRIPTION	FUND	CURRENT BUDGET	AMENDED BUDGET	CHANGES
			NET CHANGE	-

12/6/2023
v3

A-7 Amendment

Author: Brendmoen

1 Be it resolved that the City Council hereby amends the RES23-1833 2024 Adopted Budget attachment as
 2 follows:

- 3 **1. Elimination of Line 53 Contribution to Port Authority**
 4 Line 53 of the attachment, which details a contribution to the Port Authority, is hereby
 5 eliminated.
- 6 **2. Revision of Line 62 for Lost Revenue Estimate - Swimming Pilot**
 7 Line 62 of the attachment is to be updated to “-\$149,690” to reflect a revised estimate for lost
 8 revenue associated with the one-time free swimming pilot at Oxford Community Center. The
 9 new figure shall be inserted in place of the current estimate.
- 10 **3. Insertion of New Line Under 'Program Adjustments'**
 11 A new line shall be inserted in the attachment under the section titled "Program Adjustments"
 12 after line 68. This new line will be titled "Shift City property tax levy to Port Authority" and will
 13 reflect a reduction in financing of “-\$161,700.”
- 14 **4. Administrative Actions:** The Office of Financial Services is directed to make the necessary
 15 budgetary adjustments to reflect this change.

Proposed Expenditure Changes				
DESCRIPTION	FUND	CURRENT BUDGET	REVISED BUDGET	CHANGES
Remove contribution to Port Authority	100	165,000	-	(165,000)
			NET CHANGE	(165,000)

Proposed Revenue Changes				
DESCRIPTION	FUND	CURRENT BUDGET	AMENDED BUDGET	CHANGES
Shift City property tax levy to Port Authority	100	179,754,884	179,593,184	(161,700)
Adjust lost revenue for Parks swimming pilot	100	(146,390)	(149,690)	(3,300)
			NET CHANGE	(165,000)

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.

American Rescue Plan Act (ARP): The American Rescue Plan Act, signed into law March 11, 2021, provides \$1.9 trillion in direct economic assistance for American workers, families, small businesses, and industries to address issues related to the COVID-19 pandemic. The ARP creates the Coronavirus State and Local Fiscal Recovery Funds, which provide \$350 billion to address the pandemic's public health and economic impacts and lay the foundation for a strong and equitable recovery.

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.

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. The City's ERP system is Infor.

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.

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

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 information system.

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.

Special 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.

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 Financing (TIF) District: A TIF 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.