LEAGUE OF MINNESOTA CITIES

INFORMATION MEMO

Budget Guide for Cities

Learn about new state and federal laws that significantly affect city budget decisions for 2018, including annual financial figures for minimum wage, cost-of-living adjustments, local government aid (LGA), and more. This memo discusses the taxation notification procedure and links to fuel excise tax forms, a model resolution adopting a levy, and other budget worksheets.

RELEVANT LINKS:

I. Basic budget information

This guide presents recent legislative and administrative changes, as of its revision date, which might be considerations in developing a budget for the coming year. Basic budgeting for cities, such as how to compose an annual budget and the legal timeline for budgeting, are not in this guide. Please see chapters 20 and 21 of the *Handbook for Minnesota Cities* for this information.

Handbook, *Budgeting*.

See LMC Estimated Expenditures Worksheet.
See LMC Estimated Revenues Worksheet.

Handbook chapter 20 describes what a budget is, and how to use it to communicate to the public. It describes what revenues and expenditures a city must examine as a necessary part of budgeting, other factors that may affect the city's budget, and where to find more information on the budgeting process.

Handbook, *Property Tax Levy*.
LMC 2017 Law Summaries.

Handbook chapter 21 gives more background information on taxes and taxation notification law. For information on the new laws affecting cities, see the League's *2017 Law Summaries* available on our website.

II. Local government aid (LGA)

Minnesota House Research Department: Estimated City LGA Amounts for 2018 (through 2017 1st Special Session).
More data.

The House Research Department has prepared estimates of 2018 LGA amounts for cities. City officials should keep in mind that the amounts displayed in the revenue document are estimates only at this point. Aid amounts for 2018 will be certified in July 2017.

III. General government

2017 Minn. Laws ch. 6 § 1 *amending* Minn. Stat. § 340A.504, subd. 4.

2017 Minn. Laws 1st Spec. Sess. ch. 4, art 5, § 9 *amending* Minn. Stat. § 340A.504, subd. 6.

Sunday liquor sales. Effective July 1, 2017, off-sale intoxicating liquor licensees can sell liquor on Sunday between the hours of 11:00 AM and 6:00 PM. Cities can be more restrictive by ordinance in the hours and days of sale. An immediately effective law passed in the First Special Session authorizes cities to prohibit Sunday sales by off-sale intoxicating liquor licensees, thereby effectively continuing a Sunday off-sale ban within the city.

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The additional day could have financial implications for cities operating municipal liquor stores, and enforcement of the licensing ordinance for one more day a week may in some situations mean added costs.

2017 Minn. Laws ch 26, § 1 *to be codified as* Minn. Stat. § 471.198.

National Night Out and Other Community Events. As of May 3, 2017, any city may spend money for National Night Out events held within that city. Additionally, any city may spend money for any event or purpose that the council determines will foster positive relationships between law enforcement and the community. Cities may by resolution authorize officials and staff to solicit contributions or fundraise for these purposes.

2017 Minn. Laws ch 29, § 1 *amending* Minn. Stat. § 415.15.

Awards and Trophies. Prior to now, cities have been limited to spending no more than $800 annually on awards and trophies as part of a recreation program. As of May 12, 2017, there is no statutory limit on the amount of funds cities may use to pay for awards and trophies.

2017 Minn. Laws 1st Spec. Sess. ch. 6, art. 10, § 22 *amending* Minn. Stat. § 103I.208, subd. 2.

Government-owned well maintenance fee abolished. Cities have always been subject to a $50 monitoring fee for unsealed wells. Effective July 1, that fee is eliminated for any government-owned wells.

2017 Minn. Laws ch. 94, art. 2 § 5 *amending* Minn. Stat. § 326B.153.

Building permit fees. Building permit fee amounts have been amended slightly. The increases are effective July 1, 2017, but set to expire October 1, 2021.

2017 Minn. Laws ch. 94, art. 8 § 8 *amending* Minn. Stat. § 216B.62, subd. 3b.

Electrical utility assessment. Effective July 1, 2017, the maximum amount the Department of Commerce can assess for performing its duties has been reduced to $500,000 from $1,000,000. The amended subdivision will expire June 30, 2018.

2017 Minn. Laws ch. 94, art. 6 § 24.

Exception to Minnesota Investment Fund. Effective July 1, 2017, cities with uncommitted money received from repayment of funds may choose to give 20% of the funds back to the state general fund before June 30, 2018. The remaining 80% of the uncommitted funds can then be used for any lawful expenditure.

2017 Minn. Laws 1st Spec. Sess. ch 1, art. 4, § 18 *to be codified as* Minn. Stat. § 477A.0175.

Penalty for Unauthorized Diversion Program. Effective May 31, 2017, a city that is determined by a court to be operating a pretrial diversion program without statutory authorization under section 169.999 (administrative traffic penalties) or any other law must have its aid reduced. The aid is to be reduced by the amount of fees collected through the program. Taxpayers are explicitly authorized by this new law to seek a declaratory judgment action (or other relief) to determine if the program is unauthorized. Any reduction will take effect following the court's finding against aid payments as early as 2018.

RELEVANT LINKS:

2017 Minn. Laws. 1st Spec. Sess. ch 4, art. 2, § 27 *to be codified as* Minn. Stat. § 118A.09.

Additional long-term equity investment authority. Effective July 1, 2017, cities with population over 100,000 and cities which most recently issued general obligation bonds rated in the highest category by a national bond rating agency how have expanded investment authority. The law limits investment in index mutual funds to cash and investments that are held for long-term capital plans or long-term obligations. The amount invested cannot exceed 15 percent of the sum of unassigned cash, cash equivalents, deposits, and investments. Investments are also limited to mutual funds indexed to the S&P 500, the Dow Jones U.S. Total Stock Market Index, or investments with the State Board of Investment. Before investing in the expanded list of investments, the governing body of the municipality must adopt a resolution acknowledging the risks.

2017 Minn. Laws ch. 18, § 1 *amending* Minn. Stat. § 144.581.

Investment authority for cities with hospitals. Effective August 1, 2017, cities with hospitals may invest hospital funds in any security recommended by a registered investment adviser or a bank or trust company. Any funds invested under this authority must be done according to the city's written investment policies.

2017 Minn. Laws. Spec. Sess. ch. 1, art. 2, § 28 *to be codified as* Minn. Stat. § 281.231.

Non-maintenance of encumbrance on land purchased at tax forfeiture. For tax forfeiture sales of real property, counties must send notices of expiration of redemption period for unredeemed properties. Effective May 31, 2017, if the county provides this notice and a city subsequently becomes fee owner or manager of the property due to tax forfeiture, cities have no obligation to expend any public funds to maintain any "servitude, agreement, easement or other encumbrance affecting the property." The city may, in this case, spend money necessary for maintenance, security or management of the property.

IV. Taxation notification procedure

Minn. Stat. § 275.065, subd. 1.

Minn. Stat. § 275.066.

2017 Minn. Laws ch. 1, Art. 2, § 18 *amending* Minn. Stat. 275.065, subd. 1.

The table below outlines the annual taxation notification procedure and deadlines (sometimes called "truth in taxation" or "TNT"). The deadline for cities to adopt the preliminary tax levy and certify it to the county auditor is Sept. 30. New this year, the deadline for "special taxing districts," such as economic development authorities (EDAs), housing and redevelopment authorities (HRAs), port authorities, and others, is Sept. 30. Previously, the deadline for special taxing districts deadline was Sept. 15.

See *Adopting Final Property Tax Levy,* LMC model Resolution.
Minn. Stat. § 275.065, subd. 3, paragraphs (c), (i).

According to the Department of Revenue, cities with populations of 500 or less and all special taxing districts (except the Metropolitan Council, the Metropolitan Airports Commission, and the Metropolitan Mosquito Control Commission) are exempt from the requirement to hold a meeting with public input prior to adoption of the final levy. All cities, including cities with populations of 500 or less, and special taxing districts must still certify proposed property tax levies to the county auditor on or before Sept. 30, 2017.

RELEVANT LINKS:

Taxation Notification Summary Chart for Taxes Payable 2018	
Date	**Action**
On or before Sept. 30	All cities and special taxing districts must adopt any proposed property tax levy and certify the proposed levy to the county auditor.
On or before Sept. 30	At one meeting, in cities of population greater than 500, the city council adopts the proposed property tax levy and announces the time and place of a future city council meeting at which the budget and levy will be discussed and public input allowed, prior to final budget and levy determination. This public input meeting must occur after Nov. 24 and must start at or after 6 p.m. The time and place of the public input meeting must be included in the minutes but newspaper publication of the minutes is not required.

Date	**Action**
On or before Sept. 30	Cities over 500 population must provide the county auditor with the following information: • The time and place of the meeting at which the budget and levy will be discussed and public input allowed. (Again, meeting must occur after Nov. 24, and must not start before 6 p.m.) • A phone number that city tax payers may call if they have questions related to the auditor's property tax notice; this does not require listing a private phone number. • An address where comments will be received by mail; this does not require listing a private address.
Nov. 11 to Nov. 24	County auditor prepares and sends parcels specific notices.
Nov. 25 to Dec. 28	Cities of population greater than 500 hold meeting (at 6 p.m. or later) to discuss the budget and property tax levy and, before a final determination, allows public input.
On or before Dec. 28	Cities must also file the certificate of compliance (Form TNT) with the Department of Revenue by Dec. 28, 2017.

Minn. Stat. § 275.07, subd. 1.

All cities and special taxing districts must certify the final property tax levy to the county auditor on or before Dec. 28, 2017 (five working days after Dec. 20). If this deadline is missed, the final levy for 2017 will stay the same as it was in 2016.

RELEVANT LINKS:

V. Election judge wages and withholding

26 U.S.C.A. § 3121. (b)(B)(7)(F) (iv). Circular E Employers' Tax Guide (IRS Publication 15).

Income tax withholding. Election judges' pay is exempt from state and federal income tax withholding. Election judges are responsible for declaring the wages as personal income and may have to pay income tax depending on the judge's personal situation—but the city need not withhold income taxes.

Social Security Administration, Election Workers (Defined). Election Officials and Workers.

Federal and/or state tax withholding, including withholding for Social Security and Medicare. If an election judge is paid less than $1,800 in 2017, no Social Security or Medicare taxes are withheld. So cities do not need to issue W-4s for judges earning less than $1,800. At the time of publication, the threshold for 2018 had not been established.

Internal Revenue Service, *Election Workers: Reporting and Withholding*.

Issuing W-2s. If an election judge earns more than $600 in a year, cities must issue that person a W-2. According to IRS contacts, W-2s may be issued to judges earning less than $600 for software and bookkeeping purposes.

PERA Election Judges.

PERA withholding. According to the Public Employees Retirement Association (PERA), election judges are local governmental employees, but the wages earned in these positions are not subject to PERA withholding. For example, if a city employee is also employed by the city as an election judge, the wages earned as a city employee are subject to PERA withholding (assuming the earnings threshold is met).

However, any wages paid for the election judge services must be subtracted from the gross wages prior to calculating the PERA contributions, as the earnings as an election judge are excluded from PERA withholding.

Payroll. The federal government classifies election judges as employees. Therefore, it seems reasonable to pay them through the payroll system, rather than other accounts, to ensure accurate tracking of wages paid to each judge. However, this is offered as a practical tip, not as a requirement in law or rule.

VI. Election-related changes

2017 Minn. Laws 1st Spec. Sess. ch. 4, article 3, § 17 *to be codified as* Minn. Stat. § 206.95.

The Budget Guide for Cities doesn't normally include potential speculative sources of funds, but the new voting equipment grant deserves emphasis. A new voting equipment grant account is available to help purchase and lease certain voting equipment, but cities must apply for the grant. Funding will be available to the Office of the Secretary of State July 1, 2017. The appropriation is available until June 30, 2020.

RELEVANT LINKS:

2017 IRS Mileage Rate.

PERA Contribution rates.

VII. Employment-related changes

A. Optional standard IRS mileage rate

IRS Standard Mileage Rate for 2017 is 53.5 cents per mile for business miles driven, down from 54 cents for 2016.

The IRS normally updates the mileage rates once a year in the fall for the next calendar year. *At the time of publication, 2018 rates are not yet available.*

B. 2018 PERA contribution rates

No change was made in contribution rates for basic members in the General Employees Plan or any of the Defined Contribution Plans. The 2018 member and employer contribution rates for those plans remain at the 2017 level.

EMPLOYEE CONTRIBUTIONS 2018	
Defined Benefit Plan (DBP)	**Calendar year 2018**
Basic	9.10%
Coordinated	6.50%
Police and Fire	10.8%
Defined Contribution Plan (DCP)	
Elected Officials	5.00%
Physicians	5.00%
City Managers/Administrators	6.25%
Ambulance/Rescue Squad Personnel	Rate set by employer
Certain volunteer or on-call firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions.

RELEVANT LINKS:

EMPLOYER CONTRIBUTION RATES 2018 DEFINED BENEFIT PLAN	
Plan	**Rate**
Basic	11.78% see footnote one
Coordinated	7.50% see footnote two
Police and Fire	16.2%

1 This represents the employer match of the Basic Plan employee deduction (9.10%) and an employer additional amount at 2.68%.

2 This rate represents the employer match of the Coordinated Plan employee deduction (6.50%) and an employer additional amount of 1.00%.

EMPLOYER CONTRIBUTION RATES – 2018 DEFINED CONTRIBUTION PLAN	
Plan	**Rate**
Elected Officials/Physicians	5.00%
City Managers/Administrators	6.5%
Ambulance or Rescue Squad Personnel	Rate set by employer
Volunteer or On-call Firefighters not covered for that service by the PERA Police and Fire Plan or by a relief association under chapter 424A.	7.5% or more made either solely from compensation paid to the firefighter or through a combination of member and employer contributions

C. Employee contributions to deferred compensation

Minnesota Deferred Compensation Plan.

Deferred compensation. Please note: Each calendar year in the fall, the IRS updates the annual contribution limits, based on cost-of-living adjustments (COLA). *At the time of publication, 2018 information is not available.*

2017 Annual Maximum Contribution Limits*

Participant age	Contribution Limits
Under age 50	$18,000
Age 50 and over	$24,000
Catch up provision	$36,000

*The maximum deferral amounts change each year due to changes in the COLA, if any. Although the employee contributions to a deferred compensation plan reduce the individual's taxable income, the city will still need to budget for the employer's share of Social Security and Medicare to the same extent that these withholdings would be required on the employee's regular earnings.

RELEVANT LINKS:

See IRS Circular E, Employers' Tax Guide (IRS Publication 15).

See also, 2017 Social Security and Medicare Tax Rates.

D. Social Security and Medicare withholding

The 2018 Social Security and Medicare withholding amounts are not available at the time of this publication.

- In 2017, for employers, the Social Security tax rate is 6.2 percent.
- The Medicare tax rate is 1.45 percent.

These numbers are unchanged from 2016.

E. Unemployment costs

Unemployment Insurance Minnesota.

A conservative estimate of the amount of unemployment benefits a city may pay a laid off employee is approximately half the employee's average weekly wage, up to the maximum of $683 per week. Most cities are classified as "reimbursing employers." This means the city reimburses the state for unemployment benefits paid out to a former employee.

F. Health and dental insurance costs

Patient Protection and Affordable Care Act Cases.

Cities need to make sure they are complying with the federal Affordable Care Act (ACA). On Feb. 10, 2014, the IRS released the final regulations implementing the employer shared responsibility mandate which affects many cities.

Cadillac Tax.

Congress passed and President Obama signed the omnibus bill in December 2015 which included a two-year moratorium on the so-called "Cadillac Plan Tax". This new tax will be effective for taxable years beginning January 1, 2020.

The Cadillac Plan Tax is an excise tax (40%), enacted as part of the Patient Protection and Affordable Care Act ("PPACA") that applies to the cost of employer-sponsored health coverage that exceeds certain threshold limits – $10,200 for self-only coverage and $27,500 for family coverage – increased each year after the effective date.

If this tax is implemented, it could have a large impact on cities budgets. The League will keep cities apprised of any further guidance from Congress.

Cash in Lieu of Benefits.

The U.S. Department of Labor (DOL) released guidance in 2014 pertaining to employers reimbursing employees for individual health insurance plans, on either a pre-tax or after-tax basis. This guidance primarily affects cities that do not meet the definition of "large employer" under the ACA because large employers typically do not offer this type of arrangement.

RELEVANT LINKS:

If your city is offering employees cash (even on an after-tax basis) to reimburse the purchase of an individual health insurance policy, the League encourages cities to stop using this method. More information can be found on the League's website.

IRS FAQs on ACA.

Employers are permitted to disregard seasonal employees when determining employer size if the employer's workforce exceeds 50 full-time equivalent (FTE) employees for no more than 120 consecutive days and the number of employees exceeding 50 during that time were seasonal employees.

Provisions Unique to Small Employers.

While most health care reform provisions apply to employers uniformly, regardless of size, there are a few provisions that may specifically benefit small cities that qualify as small employers. The benefits to small employers include:

- Exemption from penalties since they need not offer coverage.
- Availability of coverage through state exchanges effective Jan. 1, 2014.
- Exemption from reporting health care costs on W-2s.
- The ability to use a SIMPLE Cafeteria Plan.
- Beginning on January 1, 2017, small employers can provide a Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) that reimburses employees for the medical care expenses of the employee, the employee's spouse, and the employee's dependent children, including individual health insurance policies purchased on the individual market. Certain requirements must be met before a city offers a QSEHRA.

There are other provisions and compliance issues associated with health care reform for all employers such as requirements for coverage of preventive care, prohibitions against pre-existing exclusions, essential benefits, break times for nursing mothers, and other employee protections.

Health Care Reform, LMC Web site.

The Department of Labor and the IRS continue issuing critical guidance regarding implementation details for health care reform. We recommend you visit the League website for the most up-to-date information and guidance on federal health care reform legislation and pending regulations.

Repeal and Replace.

Due to the uncertainty of the ACA and President Trump's efforts to replace it with the American Health Care Act (AHCA), it is too early to estimate the percent of increase cities may be looking at for 2018. Actual increases will vary based on the AHCA, the city's own individual claims experience and the extent that the city is "pooled" with other employers. Cities should begin talking to their individual health and dental insurance carriers early about what to expect for their renewal.

RELEVANT LINKS:

Gallagher guidance on 6055 and 6056 Reporting.

The ACA has reporting requirements for providers of health insurance and applicable large employers which must be sent to covered individuals and the IRS which started the beginning of 2016. Cities are encouraged to plan ahead each year to meet the reporting deadlines as they will occur each year and continue with the reporting requirements until further notice.

G. Cost-of-living adjustment information

The CPI for Minneapolis-St. Paul is published semiannually and appears in Tables 34 and 39 of the December and June issues of the CPI Detailed Report.

Cities often look at cost-of-living adjustments when setting salaries for the coming year. One measure is the consumer price index (CPI), published by the Bureau of Labor Statistics, U.S. Department of Labor. The CPI is a measure of the average change over time in prices paid by consumers for goods and services.

See the Bureau of Labor Statistics' April 2017 CPI Detailed Report, Table 10.

The Consumer Price Index (CPI) for the Midwest urban region went up 1.8 percent from April 2016 to April 2017. Other methods of adjusting salaries for inflation may also exist, depending upon the particular city, and these may be used instead of the CPI.

VIII. Coverage and dues

A. LMCIT Coverage

LMC information memo, *Reducing LMCIT Premium Costs.*

Most cities are members of the League of Minnesota Cities Insurance Trust (LMCIT) for property, liability, auto, and workers' compensation coverage. If your city purchases insurance from a private company, you should ask your provider about insurance coverage options, claim trends, and costs. For cities looking for possible ways to reduce their premiums, the LMCIT risk management memo, Reducing LMCIT Premium Costs, suggests some options.

LMC information memo, *Experience Rating in LMCIT's Liability and Work Comp Premiums.*

In budgeting for premiums, it is important to also consider two other factors, in addition to the rates themselves: any changes in your exposures (e.g., payrolls, city expenditures, property values, etc.), and any changes in your city's experience rating. (Workers' comp, municipal liability, and auto liability premiums are experience rated.) Your city's actual premium costs will be a function of all three—rates, exposures, and experience.

The following are LMCIT's best estimates for what premium rates might look like for 2018. We would stress that these are very early preliminary estimates and are absolutely not guarantees. We need to complete the annual actuarial reviews and other rate development work, and also get a firm indication of reinsurance costs before giving any definite answers on premium rates for 2018. Cities may wish to check back with LMCIT in the fall for an updated outlook on premiums.

RELEVANT LINKS:

Workers' compensation. There's some reason for optimism with respect to premium rates for 2018. As of the end of 2016, total incurred cost of claims occurring in 2016 were below average, and development on old claims was also a bit lower than expected. Note, however, 2017 rates were set at a break-even level with no explicit safety margin built into the rates, which is a deviation from the normal practice of building a margin into the rates in case losses turn out to be more than projected. If the positive pattern on new and old claims continue, and if we assume we'll return to the practice of building an explicit margin into the rates, at this point we'd suggest that for budgeting purposes cities allow for a workers' compensation premium rate increase that could be in the 3 to 6 percent range.

Property. LMCIT has had a relatively favorable string of years with respect to property losses and hopefully that pattern continues through 2017. If we were to see significant changes in LMCIT's reinsurance costs, that could affect premium rates since reinsurance costs are a significant part of LMCIT's expense for property coverage, but at this point we think that's unlikely.

We're hopeful that we'll be able to keep rates flat for next year, but for budgeting purposes you might want to allow for a 2 to 3 percent increase.

Auto physical damage and auto liability. Auto loss costs were a little higher than average for 2015 and 2016 and it's likely we'll be introducing a new rating method for the auto physical damage. If we move forward with the new rating method, members will be affected differently depending on each member's mix of vehicle types - members with a proportionately higher number of police vehicles will likely see larger premium increases. For budgeting purposes, we'd suggest cities allow for an increase in the range of 3 to 5 percent, except members with police vehicle fleets which may see larger increases. We'd invite members with larger police departments to contact your underwriter for targeted guidance on projected auto physical damage premiums if the new rating method is adopted.

Municipal liability. Loss costs in recent years for most types of municipal liability claims have been average or good, but one area where there will be some rate pressure is police liability. We'd suggest cities allow for possible rate increases in the range of 2 to 6 percent; toward the upper end of that range if you have police, toward the lower end if you don't.

Note some stand-alone police department and police task force members could see liability premium increases that are even higher. Several of these members are still transitioning to the new liability rating system, which began in 2013. LMCIT has already contacted this group of members to provide a sense of how liability premiums will behave over the next few years, but if there are any questions about a specific member, LMCIT underwriters can provide guidance.

RELEVANT LINKS:

B. League Dues

Many factors influence the LMC Board's decision when setting dues, including cities' financial situations, inflation, strategic plan initiatives, non-dues revenue sources, and various other factors.

To estimate dues payable Sept. 1, 2018, cities should complete the following three steps:

1. Estimate the city's population for 2016.
2. Use the estimated population from step 1 with the table below to compute the estimated dues payable Sept. 1, 2017.
3. Take the amount calculated in step 2 and increase it by 3.0 percent to estimate the dues payable Sept. 1, 2018.

League dues for the upcoming fiscal year (2018) are billed on Sept. 1, 2017, and cover membership from September 2017-August 2018. The estimated dues payable on Sept. 1, 2017 are computed based on the maximum dues schedule below:

Population	Amount	Per capita rate
249 OR LESS	$396	0
250 - 4,999	$138	1.0456
5,000 - 9,999	$1,091	0.8548
10,000 - 19,999	$2,366	0.7272
20,000 - 49,999	$8,074	0.4418
50,000 - 299,999	$23,900	0.1254
300,000 AND	$40,251	0.0709

Example: If your city's estimated 2016 population is 6,251 residents, your estimated dues payable on Sept. 1, 2017, would be $6,434 ($1,091 + 6,251*0.8548). Based on that calculation, your estimated dues payable on Sept. 1, 2018, would be $6,627 ($6,434*1.03).

Contact Marky Engler at the League at mengler@lmc.org or (651) 215-4021 or (800) 925-1122.

If you need assistance estimating population or dues, call the League's finance director.

IX. Excise taxes on motor fuel

IRS Publication 510.
Publication 510 Appendix for Model Certificates:
M - Ultimate Purchaser;
P - Diesel Fuel Tax Exemption; and
R – Buyer of Taxable Fuel.

Cities are exempt from federal excise tax on diesel fuel and gasoline under various sections of the Internal Revenue Code. Cities may make tax-exempt purchases or apply for a refund of taxes paid upon filing certain certificates.

RELEVANT LINKS: