

**City of Saint Paul Financial Analysis**

1	<u>Legislative File ID:</u>	RES PH 11-1118
2		
3	<u>Budget Affected:</u>	Operating Budget                      Multiple Departments                      Multiple Funds
4		
5	<u>Total Amount of Transaction:</u>	General Fund: (4,410,798)
6		Special Funds: (630,755)
7		Debt Funds: 540,000
8		
9	<u>Funding Source:</u>	Other    Please Specify: Fund balances and shifts
10		
11	<u>Charter Citation:</u>	CC 10.07.1
12		
13		

**Fiscal Analysis**

This is a proposed one-time adjustment to the 2011 operating budget. This is necessary to replenish the City's general fund after a reduction in Local Government Aid (LGA) and Market Value Homestead Credit (MVHC) from the state of Minnesota. This is accomplished through spending reductions resulting from planned contingencies, as well as citywide spending and hiring freezes, one-time revenues and use of fund balance in a manner consistent with City policy.

Detail Accounting Codes:

	Company	Accounting Unit	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
24							
25	<b>General Fund Changes</b>						
26							
27	<i>2011 Mid-year Budget adjustments due to LGA/MVHC reductions from State of Minnesota</i>						
28	<b>Spending Adjustments</b>						
29							
30	<i>City Attorney's Office</i>						
31	001/1000	00200	0299	Technology upgrades	45,000	(21,188)	23,812
32	001/1000	00200	0114	Salaries	3,728,196	(14,939)	3,713,257
33	001/1000	00200	0439	Fringe Benefits	1,533,067	(39,557)	1,493,510
34						<b>(75,684)</b>	
35							
36	<i>City Council</i>						
37	001/1000	00001	0439	Fringe Benefits	657,072	(15,723)	641,349
38						<b>(15,723)</b>	
39							
40	<i>Emergency Management</i>						
41	001/1000	1000190	54310	Training and Instructional Supplies	3,710	(1,633)	2,077
42	001/1000	1000190	0439	Fringe Benefits	59,058	(1,283)	57,775
43						<b>(2,916)</b>	
44							
45	<i>Financial Services</i>						
46	001/1000	00110	0221	Postage	21,453	(5,000)	16,453
47	001/0110	00110	0229	Other - Communication	5,973	(3,737)	2,236
48	001/1000	00110	0111	Salaries	1,052,085	(60,470)	991,615
49	001/1000	00110	0439	Fringe Benefits	467,739	(33,629)	434,110
50	001/1000	00110	0161	Salary needs	22,424	(22,424)	-
51						<b>(125,260)</b>	
52							
53	<i>Fire</i>						
54	001/1000	05001	0111	Full-time Certified	690,710	(39,000)	651,710
55	001/1000	05001	0439	Fringe Benefits	332,863	(20,785)	312,078
56	001/1000	05050	0111	Full-time Certified	218,802	(1,600)	217,202
57	001/1000	05050	0439	Fringe Benefits	125,995	(3,531)	122,464
58	001/1000	05100	0141	Overtime	334,247	(39,000)	295,247
59	001/1000	05100	0439	Fringe Benefits	128,059	(11,064)	116,995
60	001/1000	05101	0141	Overtime	1,426	(1,400)	26
61	001/1000	05101	0439	Fringe Benefits	16,970	(302)	16,668
62	001/1000	05110	0111	Full-time Certified	338,357	(30,800)	307,557
63	001/1000	05110	0439	Fringe Benefits	110,752	(10,072)	100,680
64	001/1000	05122	0141	Overtime	12,500	(4,900)	7,600
65	001/1000	05120	0142	Mandatory Overtime	815,296	(250,000)	565,296
66	001/1000	05120	0443	Workers' Comp	2,373,807	(260,000)	2,113,807
67	001/1000	05120	0439	Fringe Benefits	12,057,123	(248,541)	11,808,582
68						<b>(920,994)</b>	
69							
70	<i>General Government Accounts</i>						
71	001/1000			Fringe Benefits		(1,244)	(1,244)
72						<b>(1,244)</b>	

	Company	Accounting			CURRENT	CHANGES	AMENDED
		Unit	Account	Description	BUDGET		BUDGET
73	<i>Human Resources</i>						
	001/1000	00165	0219	Professional Services (training and investigations)	137,000	(48,000)	89,000
74							
75	001/1000	00165	0439	Fringe Benefits	735,241	(15,320)	719,921
76						(63,320)	
77							
78	<i>HREEO</i>						
79	001/1000	08050	0111	Salaries	371,874	(47,778)	324,096
80	001/1000	08050	0439	Fringe Benefits	170,645	(16,676)	153,969
81	001/1000	08050	0209	Commission/Stipend	4,800	(1,200)	3,600
82	001/1000	08050	0284	Rental - data	7,032	(1,900)	5,132
83	001/1000	08035	0439	Fringe Benefits	62,145	(3,415)	58,730
84						(70,969)	
85							
86	<i>Mayor's Office</i>						
87	001/1000	00100	0114	Full time appointed	689,124	(37,644)	651,480
88	001/1000	00100	0439	Fringe Benefits	322,952	(29,887)	293,065
89	001/1000	00100	0287	Space Use Charge	1,965	(1,965)	-
90	001/1000	00100	0289	Rental Misc	1,020	(1,020)	-
91	001/1000	00100	0299	Other Misc	10,000	(3,900)	6,100
92							
93						(74,416)	
94							
95	<i>Parks</i>						
96	001/1000	03100	0439	Fringe Benefits	254,604	(6,760)	247,844
97	001/1000	03102	0439	Fringe Benefits	222,525	(9,657)	212,868
98	001/1000	03120	0111	Salaries	324,282	(37,816)	286,466
99	001/1000	03120	0439	Fringe Benefits	137,744	(21,484)	116,260
100	001/1000	03121	0219	Fees - Other Professional Service	30,000	(30,000)	-
101	001/1000	03121	0242	Printing - River Print	1,000	(1,000)	-
102	001/1000	03121	0279	Other - Repair	8,000	(8,000)	-
103	001/1000	03121	0299	Other - Misc. Services	6,000	(6,000)	-
104	001/1000	03121	0341	Motor Fuel	25,000	(24,000)	1,000
105	001/1000	03121	0822	Trucks and Vans	80,000	(80,000)	-
106	001/1000	03122	0439	Indirect fringe savings	379,559	(8,691)	370,868
107	001/1000	03124	0439	Indirect fringe savings	54,704	(2,414)	52,290
108	001/1000	03130	0111	Salaries	132,945	(40,759)	92,186
109	001/1000	03130	0235	Type II - Regular Parking	5,470	(5,000)	470
110	001/1000	03130	0352	Medical Supplies	1,530	(1,500)	30
111	001/1000	03130	0368	Office Supplies	3,000	(2,500)	500
112	001/1000	03130	0369	Other - Office	1,922	(1,000)	922
113	001/1000	03130	0439	Fringe Benefits	42,050	(14,027)	28,023
114	001/1000	03132	0283	Rental - Vehicle	198,311	(100,000)	98,311
115	001/1000	03132	0439	Fringe Benefits	426,525	(9,657)	416,868
116	001/1000	03133	0389	Other - Misc. Supplies	14,500	(11,000)	3,500
117	001/1000	03135	0439	Fringe Benefits	153,622	(3,863)	149,759
118	001/1000	03135	0828	Tractors & Power	100,000	(50,000)	50,000
119	001/1000	03140	0373	Utilities	1,470,929	(300,000)	1,170,929
120	001/1000	03160	0219	Fees - Other Professional Service	21,500	(17,457)	4,043
121	001/1000	03160	0282	Rental - Building	47,000	(35,000)	12,000
122	001/1000	03160	0439	Fringe Benefits	152,245	(4,828)	147,417
123	001/1000	03161	0439	Fringe Benefits	301,036	(7,243)	293,793
124	001/1000	03162	0439	Fringe Benefits	331,005	(8,208)	322,797
125	001/1000	03163	0439	Fringe Benefits	305,216	(7,243)	297,973
126	001/1000	03165	0439	Fringe Benefits	199,694	(5,311)	194,383
127	001/1000	03168	0111	Salaries (vacancy savings)	118,836	(35,339)	83,497
128	001/1000	03168	0439	Fringe Benefits	40,654	(18,772)	21,882
129	001/1000	03171	0439	Fringe Benefits	164,373	(4,828)	159,545
130	001/1000	03172	0439	Fringe Benefits	479,181	(8,691)	470,490
131	001/1000	03181	0439	Fringe Benefits	164,881	(5,794)	159,087
132						(933,841)	

		Accounting			CURRENT		AMENDED
	Company	Unit	Account	Description	BUDGET	CHANGES	BUDGET
133	<i>Police</i>						
134	001/1000	1004100	0111	Salaries	27,808,461	(655,025)	27,153,436
135	001/1000	1004100	0439	Fringe benefits	10,577,090	(442,346)	10,134,744
136	001/1000	1004000	0111	Salaries	3,753,857	(9,507)	3,744,350
137	001/1000	1004000	0439	Fringe benefits	1,494,523	(36,274)	1,458,249
138	001/1000	1004200	0111	Salaries	8,300,607	(28,011)	8,272,596
139	001/1000	1004200	0439	Fringe benefits	3,091,339	(77,666)	3,013,673
140	001/1000	1004301	0111	Salaries	837,965	(19,043)	818,923
141	001/1000	1004301	0439	Fringe benefits	391,640	(16,342)	375,298
142	001/1000	1004300	0439	Fringe benefits	476,792	(10,614)	466,178
143	001/1000	1004303	0439	Fringe benefits	389,228	(8,665)	380,563
144	001/1000	1004304	0439	Fringe benefits	119,671	(2,664)	117,007
145	001/1000	1004306	0439	Fringe benefits	122,045	(2,717)	119,328
146	001/1000	1004308	0439	Fringe benefits	212,167	(4,723)	207,444
147						<b>(1,313,597)</b>	
148							
149	<i>Public Works</i>						
150	001/1000	02000	0299	Other miscellaneous services	10,189	(10,189)	-
151	001/1000	02000	0359	Other specialty materials	21,391	(21,391)	-
152	001/1000	02150	0370	Computer Equipment	11,818	(5,420)	6,398
153	001/1000	02170	0299	Other miscellaneous services	6,369	(3,000)	3,369
154	001/1000	02105	0439	Fringe benefits	7,095	(397)	6,698
155	001/1000	02150	0439	Fringe benefits	40,236	(1,190)	39,046
156	001/1000	02155	0439	Fringe benefits	137,426	(3,569)	133,857
157	001/1000	02170	0439	Fringe benefits	17,129	(714)	16,415
158	001/1000	02180	0439	Fringe benefits	35,092	(872)	34,220
159	001/1000	02190	0439	Fringe benefits	48,604	(1,190)	47,414
160						<b>(47,931)</b>	
161							
162	<i>Safety and Inspections</i>						
163	001/1000	00177	0111	Full time certified	509,705	(58,767)	450,938
164	001/1000	00177	0439	Fringe benefits	242,061	(27,449)	214,612
165	001/1000	00256	0111	Full time certified	1,058,729	(179,590)	879,139
166	001/1000	00256	0439	Fringe benefits	382,594	(57,411)	325,183
167	001/1000	00260	0111	Full time certified	1,355,053	(209,608)	1,145,445
168	001/1000	00260	0439	Fringe benefits	491,836	(48,681)	443,155
169	001/1000	00256	0235	Mileage	51,000	(20,000)	31,000
170	001/1000	00257	0235	Mileage	30,000	(10,000)	20,000
171	001/1000	00260	0237	Parking	32,500	(5,000)	27,500
172	001/1000	00256	0237	Parking	12,100	(5,000)	7,100
173	001/1000	00256	0141	Overtime	45,061	(20,000)	25,061
174						<b>(641,506)</b>	
175	<i>Technology</i>						
176	001/1000	10001119	54150	Computer Software	227,234	(65,000)	162,234
177	001/1000	1001001	53440	Other Repair Maintenance	58,772	(18,865)	39,907
178	001/1000	1001115	0439	Fringe benefits	1,629,152	(36,842)	1,592,310
179	166/1000	1031121	0439	Fringe benefits	118,912	(2,689)	116,223
180						<b>(123,396)</b>	
181							
182				<b>GENERAL FUND SPENDING TOTAL:</b>		<b>(4,410,798)</b>	
183							

	<b>Company</b>	<b>Accounting Unit</b>	<b>Account</b>	<b>Description</b>	<b>CURRENT BUDGET</b>	<b>CHANGES</b>	<b>AMENDED BUDGET</b>
184	<i>Financing Adjustments</i>						
185							
186	<i>Financial Services</i>						
187	001	00000	7305	Increase transfer from Special Fund	6,741,966	10,000	6,751,966
188				(central services accounting)		<b>10,000</b>	
189							
190	<i>Safety &amp; Inspections</i>						
191	001	00259	2800	Permits	523,777	477,262	1,001,039
192						<b>477,262</b>	
193							
194	<i>Public Works</i>						
195	001	02000	4072	Parking Meter Collections	1,273,374	43,816	1,317,190
196						<b>43,816</b>	
197							
198	<i>General Government</i>						
199	001	09002	3099	Other Federal Aid	-	500,000	500,000
200						<b>500,000</b>	
201							
202	<i>Non-Department Revenues</i>						
203	001	00000	1001	Current Taxpayer (Property Tax)	60,004,847	383,473	60,388,320
204	001	00000	1035	Current Excess Increment	578,000	271,186	849,186
205	001	00000	3401	LGA	62,505,032	(12,184,544)	50,320,488
206	001	00000	3446	MVHC	3,500,000	(3,500,000)	-
207	001	00000	2468	Business Licenses	900,000	586,939	1,486,939
208	001	00000	9830	Use of Fund Balance	-	5,520,273	5,520,273
209	001	00000	7302	Transfer from Enterprise Fund	-	2,160,000	2,160,000
210	001	00000	7304	Transfer from Debt Service Fund	165,454	1,320,797	1,486,251
211						<b>(5,441,876)</b>	
212							
213				<b>GENERAL FUND FINANCING TOTAL:</b>		<b>(4,410,798)</b>	
214							

	Accounting				CURRENT		AMENDED
Company	Unit	Account	Description		BUDGET	CHANGES	BUDGET
215	<b>Special Fund Changes</b>						
216							
217	<i>Spending Adjustments</i>						
218							
219	<i>Financial Services</i>						
220	050	30117	0111	Salaries	138,560	(9,600)	128,960
221	050	30117	0439	Fringe Benefits	48,775	(400)	48,375
222	050	30117	0557	Increase transfer to GF	6,741,966	10,000	6,751,966
223					<b>6,929,301</b>	<b>-</b>	<b>6,929,301</b>
224							
225	<i>Public Works</i>						
226	230/1000	32212	0111	Salaries	220,385	(31,038)	189,348
227	230/1000	32212	0439	Fringe Benefits	96,466	(12,779)	83,688
228						<b>(43,816)</b>	
229							
230	<i>Safety and Inspections</i>						
231	320/1000	33351	0111	Full time certified	263,622	(141,345)	122,277
232	320/1000	33351	0439	Fringe Benefits	489,636	(133,056)	356,580
233	320/1000	33353	0111	Full time certified	2,105,817	(227,358)	1,878,459
234	320/1000	33353	0439	Fringe benefits	724,261	(75,806)	648,455
235	320/1000	33350	0111	Full time certified	690,408	(7,014)	683,394
236	320/1000	33350	0439	Fringe benefits	293,358	(2,360)	290,998
237							-
238						<b>(586,939)</b>	
239							
240				<b>SPECIAL FUNDS SPENDING TOTAL:</b>		<b>(630,755)</b>	
241	<i>Financing Adjustments</i>						
242							
243	<i>Public Works</i>						
244	230/1000	32212	4072	Parking Meter Collections	372,909	(43,816)	329,093
245						<b>(43,816)</b>	
246	<i>Safety and Inspections</i>						
247	320/1000	33353	2468	Business Licenses	2,191,823	(586,939)	1,604,884
248							-
249							-
250						<b>(586,939)</b>	
251							
252				<b>SPECIAL FUNDS FINANCING TOTAL:</b>		<b>(630,755)</b>	
253							
254	<b>Debt Fund Changes</b>						
255							
256	<i>Spending Adjustments</i>						
257							
258	<i>General Debt</i>						
259	960/3100	89955	0565	Transfer to Capital Project	874,546	(780,797)	93,749
260	960/3100	89955	0557	Transfer to General Fund	165,454	780,797	946,251
261							-
262							
263	<i>Revenue Notes and Other Long-Term Debt</i>						
264	967/3100	89121	0557	Transfer to General Fund	-	540,000	540,000
265						<b>540,000</b>	
266							
267				<b>DEBT FUNDS SPENDING TOTAL:</b>		<b>540,000</b>	
268							
269	<i>Financing Adjustments</i>						
270							
271	<i>Revenue Notes and Other Long-Term Debt</i>						
272	967/3100	89121	9830	Use of Fund Balance	-	540,000	540,000
273						<b>540,000</b>	
274							
275				<b>DEBT FUNDS FINANCING TOTAL:</b>		<b>540,000</b>	