

City of Saint Paul Financial Analysis

1	File ID Number:	RES PH 17-84
2		
3	Budget Affected:	Operating Budget Multiple Departments Multiple Funds
4		
5	Total Amount of Transaction:	\$ 30,738,033.00
6		
7	Funding Source:	
8		
9	Appropriation already included in budget?	No
10		
11	Charter Citation:	10.7.1 and 10.7.4
12		

Fiscal Analysis

Resolution completes the following budget actions:

- **General Fund Contingency:** shifts items held in general fund contingency into the 2017 ROW program budget.
- **STAR Balances for ROW Capital:** transfers STAR funding to support eligible capital expenditures in the ROW program (sidewalks, mill and overlay, and trees).
- **Capital Contingency:** shift items held in capital budget contingency into the 2017 ROW program budget.
- **Unspent Street Bond Balances:** transferred to the debt fund to pay debt service, freeing up unrestricted fund balance.
- **Public Works Fund Balances:** transferring fund balance from 3 PW special funds into the 2017 ROW program budget.
- **Right-of-Way Maintenance Fund:** shift contingency, one-time revenue sources into ROW program, and scale back bridge and EAB services.
- **Public Safety Fleet Funds:** eliminate contingency in public safety fleet special fund budgets.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

GENERAL FUND CONTINGENCY

Spending Changes - General Fund Contingency

Transferring GF contingency items to ROW fund for 2017 street maintenance program

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	10017530	74105	Public Safety Fleet Contingency	556,326.00	(556,326.00)	-
1	10017500	74105	Build Out Costs Contingency	500,000.00	(500,000.00)	-
1	10022100	74105	Health and Wellness Contingency	200,000.00	(200,000.00)	-
1	10022100	74105	Firefighter Test Contingency - Fire	250,000.00	(250,000.00)	-
1	10014100	74105	Firefighter Test Contingency - HR	260,813.00	(260,813.00)	-
1	10014100	74105	Recruitment Contingency	55,000.00	(55,000.00)	-
1	10014100	74105	Recruiter Position Contingency	85,000.00	(85,000.00)	-
1	10041408	74105	EAB City Parks Contingency	571,155.00	(571,155.00)	-
1	10041502	74105	Rec Programming Contingency	91,833.00	(91,833.00)	-
1	10041105	74105	Parks Maintenance Contingency	635,000.00	(635,000.00)	-
1	10023100	74105	Pedestrian Safety Contingency	50,000.00	(50,000.00)	-
1	10023300	74105	Civilian Outreach Contingency	76,104.00	(76,104.00)	-
1	10023400	74105	Community Ambassadors Contingency	50,000.00	(50,000.00)	-
1	10023400	74105	Facility Operating Costs Contingency	200,000.00	(200,000.00)	-
1	10031300	74105	Parking Meters Contingency	621,000.00	(621,000.00)	-
1	10031201	74105	AVL Contingency	200,000.00	(200,000.00)	-
1	10017500	79210	Transfer to Special Revenue Fund	-	4,344,231.00	4,344,231.00
TOTAL:				4,402,231.00	(58,000.00)	4,344,231.00

Revenue Changes - General Fund

Eliminating GF revenue associated with Firefighter test application fees

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	10014100	50125	FF Test Application Fee	(58,000.00)	58,000.00	-
TOTAL:				(58,000.00)	58,000.00	-

64 **STAR BALANCES FOR ROW CAPITAL**

65 **Spending Changes - STAR Fund**
 66 *Transferring STAR balances to eligible capital expenses in the Street Maintenance Program*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
70	1	28551200	74105	Neighborhood STAR contingency	300,000.00	(300,000.00)	-
71	1	28551200	74105	Year-round STAR contingency	400,000.00	(400,000.00)	-
72	1	28551200	74105	8-80 continuation contingency	1,066,611.00	(1,066,611.00)	-
73	1	28551200	79210	Transfer to Special Revenue Fund	-	1,766,611.00	1,766,611.00
				TOTAL:	1,766,611.00	-	1,766,611.00

76 **Financing Changes - STAR Fund**
 77 *No financing changes for STAR fund*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
81	1	28551200	No Changes			-	
				TOTAL:	-	-	-

83 **CAPITAL BUDGET CONTINGENCY**

84 **Spending Changes - Capital Budget**
 85 *Transferring capital contingency items to ROW fund for 2017 street maintenance program*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
89	1	40041910	74105	Parks capital maintenance contingency	1,500,000.00	(1,500,000.00)	-
				TOTAL:	1,500,000.00	(1,500,000.00)	-

92 **Financing Changes - Capital Budget**
 93 *Transferring capital contingency items to ROW fund for 2017 street maintenance program*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
97	1	40041910	56110	Parks capital maintenance contingency	(1,500,000.00)	1,500,000.00	-
				TOTAL:	(1,500,000.00)	1,500,000.00	-

STREET BOND BALANCES							
99							
100	Spending Changes - Street Bond Balances						
101	<i>Transferring street bond balances to the debt service fund</i>						
102	GL Annual Budget				CURRENT		AMENDED
103	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
104							
105	1	40017900	74105	SIB balances	3,206,984.00	(2,009,861.00)	1,197,123.00
106	1	400612012B	78901	Debt Issuance Costs	187,000.00	-	187,000.00
107	1	400612012B	79299	Operating Transfer Out	9,811,682.00	(9,861.00)	9,801,821.00
108	1	400612012B	79215	Transfer to Debt Service		9,861.00	9,861.00
109	1	400612013C	78901	Debt Issuance Costs	187,000.00	-	187,000.00
110	1	400612013C	79299	Operating Transfer Out	12,713,000.00	(2,000,000.00)	10,713,000.00
111	1	400612013C	79215	Transfer to Debt Service		2,000,000.00	2,000,000.00
112				TOTAL:	26,105,666.00	(2,009,861.00)	24,095,805.00
113							
114	Financing Changes - Street Bond Balances						
115	<i>Transferring street bond balances to the debt service fund</i>						
116	GL Annual Budget				CURRENT		AMENDED
117	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
118							
119	1	40017900	56110	Intra Fund In Bond Draw	(3,206,984.00)	2,009,861.00	(1,197,123.00)
120	1	400612012B	XXXXX	No changes	(9,998,682.00)	-	(9,998,682.00)
121	1	400612013C	XXXXX	No changes	(12,900,000.00)	-	(12,900,000.00)
122				TOTAL:	(26,105,666.00)	2,009,861.00	(24,095,805.00)
123	Spending Changes - Debt Fund						
124	<i>Transferring unrestricted fund balance to the ROW program</i>						
125	GL Annual Budget				CURRENT		AMENDED
126	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
127							
128	1	30013190	79210	Transfer to Special Revenue Fund	-	2,009,861.00	2,009,861.00
129				TOTAL:	-	2,009,861.00	2,009,861.00
130							
131	Financing Changes - Debt Fund						
132	<i>Transferring unrestricted fund balance to the ROW program</i>						
133	GL Annual Budget				CURRENT		AMENDED
134	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
135							
136	1	30013190	56235	Transfer from Capital Project Fund	-	(2,009,861.00)	(2,009,861.00)
137	1	30013190	59950	Contribution to Fund Equity	-	2,009,861.00	2,009,861.00
138	1	30013190	59910	Use of Fund Equity	-	(2,009,861.00)	(2,009,861.00)
139				TOTAL:	-	(2,009,861.00)	(2,009,861.00)

PUBLIC WORKS FUND BALANCES							
140							
141	Spending Changes - Public Works Admin Fund						
142	<i>Transferring fund balance from the PW Admin fund to the ROW program</i>						
143	GL Annual Budget				CURRENT		AMENDED
144	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
145							
146	1	73031102	79210	Transfer to Special Revenue Fund	-	200,000.00	200,000.00
147				TOTAL:	-	200,000.00	200,000.00
148							
149	Financing Changes - Public Works Admin Fund						
150	<i>Transferring fund balance from the PW Admin fund to the ROW program</i>						
151	GL Annual Budget				CURRENT		AMENDED
152	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
153							
154	1	73031102	59910	Use of Fund Equity	-	(200,000.00)	(200,000.00)
155				TOTAL:	-	(200,000.00)	(200,000.00)
156	Spending Changes - Public Works Traffic Warehouse Fund						
157	<i>Transferring fund balance from the Traffic Warehouse fund to the ROW program</i>						
158	GL Annual Budget				CURRENT		AMENDED
159	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
160							
161	1	73431200	79210	Transfer to Special Revenue Fund	-	300,000.00	300,000.00
162				TOTAL:	-	300,000.00	300,000.00
163							
164	Financing Changes - Public Works Traffic Warehouse Fund						
165	<i>Transferring fund balance from the Traffic Warehouse fund to the ROW program</i>						
166	GL Annual Budget				CURRENT		AMENDED
167	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
168							
169	1	73431200	59910	Use of Fund Equity	-	(300,000.00)	(300,000.00)
170				TOTAL:	-	(300,000.00)	(300,000.00)
171	Spending Changes - Public Works Asphalt Plant Fund						
172	<i>Transferring fund balance from the Asphalt Plant fund to the ROW program</i>						
173	GL Annual Budget				CURRENT		AMENDED
174	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
175							
176	1	73331500	79210	Transfer to Special Revenue Fund	-	251,503.00	251,503.00
177				TOTAL:	-	251,503.00	251,503.00
178							
179	Financing Changes - Public Works Asphalt Plant Fund						
180	<i>Transferring fund balance from the Asphalt Plant fund to the ROW program</i>						
181	GL Annual Budget				CURRENT		AMENDED
182	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
183							
184	1	73331500	59910	Use of Fund Equity	(615,000.00)	(251,503.00)	(866,503.00)
185				TOTAL:	(615,000.00)	(251,503.00)	(866,503.00)

186 **RIGHT-OF-WAY MAINTENANCE FUND**

187

188 **Spending Changes - Right-of-Way Maintenance Fund**

189 *Reducing spending authority for bridge and EAB work held in contingency*

190 **GL Annual Budget**

191	Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
192							
193							
194	1	23031510	74105	Bridge maintenance contingency	200,000.00	(200,000.00)	-
195	1	23041401	74105	EAB contingency	892,424.00	(892,424.00)	-
196	1	23031500	74105	Sidewalks contingency	499,000.00	(499,000.00)	-
197	1	23031500	79220	Sidewalks	500,000.00	499,000.00	999,000.00
198	1	23031522	74105	Mill and Overlay contingency	1,430,000.00	(1,430,000.00)	-
199	1	23031522	64735	Mill and Overlay	-	149,800.00	149,800.00
200	1	23031522	68165	Mill and Overlay	1,357,734.00	130,200.00	1,487,934.00
201	1	23031522	71105	Mill and Overlay	13,836.00	5,000.00	18,836.00
202	1	23031522	71615	Mill and Overlay	100,000.00	300,000.00	400,000.00
203	1	23031522	72255	Mill and Overlay	10,979.00	9,000.00	19,979.00
204	1	23031522	72315	Mill and Overlay	12,000.00	3,000.00	15,000.00
205	1	23031522	72715	Mill and Overlay	2,000.00	8,000.00	10,000.00
206	1	23031522	72720	Mill and Overlay	73,022.00	690,000.00	763,022.00
207	1	23031522	60835	Mill and Overlay	(112,750.00)	112,750.00	-
208	1	23031522	61005	Mill and Overlay	120,975.00	6,990.00	127,965.00
209	1	23031522	61010	Mill and Overlay	28,292.00	1,635.00	29,927.00
210	1	23031522	61110	Mill and Overlay	145,776.00	8,456.00	154,232.00
211	1	23031522	61550	Mill and Overlay	92,487.00	5,344.00	97,831.00
212	1	23031522	61210	Mill and Overlay	439,772.00	(175.00)	439,597.00
213				TOTAL:	5,805,547.00	(1,092,424.00)	4,713,123.00

214

215 **Financing Changes - Right-of-Way Maintenance Fund**

216 *Adding one-time revenue sources, new fee revenue, and eliminating assessment revenues*

217 **GL Annual Budget**

218	Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
219							
220							
221	1	23041400	54105	ROW Assessments	(2,871,627.00)	2,871,627.00	-
222	1	23041401	54105	ROW Assessments	(1,970,648.00)	1,970,648.00	-
223	1	23041402	54105	ROW Assessments	(433,906.00)	433,906.00	-
224	1	23041403	54105	ROW Assessments	(295,645.00)	295,645.00	-
225	1	23041404	54105	ROW Assessments	(100,096.00)	100,096.00	-
226	1	23031300	54105	ROW Assessments	(194,389.00)	194,389.00	-
227	1	23031301	54105	ROW Assessments	(938,309.00)	938,309.00	-
228	1	23031303	54105	ROW Assessments	(4,465,874.00)	4,465,874.00	-
229	1	23031500	54105	ROW Assessments	(20,559,963.00)	20,559,963.00	-
230	1	23031500	44590	Service Revenues	-	(11,742,391.00)	(11,742,391.00)
231	1	23031500	56220	Transfer from General Fund	-	(4,344,231.00)	(4,344,231.00)
232	1	23031500	56225	Transfer from Library General Fund	-	(100,000.00)	(100,000.00)
233	1	23031500	56235	Transfer from STAR	-	(1,766,611.00)	(1,766,611.00)
234	1	23031500	56240	Transfer from HRA	-	(4,273,436.00)	(4,273,436.00)
235	1	23031500	58101	Sales proceeds	-	(750,000.00)	(750,000.00)
236	1	23031500	56230	Transfer from Debt Service Fund	-	(2,009,861.00)	(2,009,861.00)
237	1	23031500	56205	Transfer from Component Unit	-	(1,500,000.00)	(1,500,000.00)
238	1	23031500	59910	Use of fund equity	-	(3,500,000.00)	(3,500,000.00)
239	1	23031500	56245	Transfer from PW Admin fund	-	(200,000.00)	(200,000.00)
240	1	23031500	56245	Transfer from Traffic Warehouse fund	-	(300,000.00)	(300,000.00)
241	1	23031500	56245	Transfer from Asphalt fund	-	(251,503.00)	(251,503.00)
242				TOTAL:	(31,830,457.00)	1,092,424.00	(30,738,033.00)

PUBLIC SAFETY FLEET							
244	Spending Changes - Public Safety Fleet						
246	<i>Reducing the contingency budgets in the public safety fleet special funds</i>						
247	GL Annual Budget				CURRENT		AMENDED
248	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
249							
250	1	22523414	74105	Police Fleet Contingency	264,153.00	(264,153.00)	-
251	1	22222155	74105	Fire Fleet Contingency	292,173.00	(292,173.00)	-
252				TOTAL:	556,326.00	(556,326.00)	-
253							
254	Financing Changes - STAR Fund						
255	<i>No financing changes for STAR fund</i>						
256	GL Annual Budget				CURRENT		AMENDED
257	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
258							
259	1	22523414	56220	Transfer from General Fund	(556,226.00)	556,226.00	-
260	1	22523414	57505	Capital Lease	(804,316.00)	(292,173.00)	(1,096,489.00)
261	1	22222155	57505	Capital Lease	(1,986,061.00)	292,173.00	(1,693,888.00)
262				TOTAL:	(3,346,603.00)	556,226.00	(2,790,377.00)
263	ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET						
264	<i>Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.</i>						
265	CAPITAL BUDGET CONTINGENCY						
266	Spending Changes - Capital Budget						
267	<i>Transferring capital contingency items to ROW fund for 2017 street maintenance program</i>						
268	Life to Date Activity Budget				CURRENT		AMENDED
269	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
270							
271	C-FMSCAP	C173T14101096	74105	Parks capital maintenance contingency	1,500,000.00	(1,500,000.00)	-
272				TOTAL:	1,500,000.00	(1,500,000.00)	-
273							
274	Financing Changes - Capital Budget						
275	<i>Transferring capital contingency items to ROW fund for 2017 street maintenance program</i>						
276	Life to Date Activity Budget				CURRENT		AMENDED
277	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
278							
279	C-FMSCAP	C173T14101096	56017	Parks capital maintenance contingency	(1,500,000.00)	1,500,000.00	-
280				TOTAL:	(1,500,000.00)	1,500,000.00	-
281	STREET BOND BALANCES						
282							
283	Spending Changes - Street Bond Balances						
284	<i>Transferring street bond balances to the debt service fund</i>						
285	Life to Date Activity Budget				CURRENT		AMENDED
286	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
287							
288							
289	C-FMSCAP	C140T11900000	74105	SIB balances	3,206,984.00	(2,009,861.00)	1,197,123.00
290	C-FMSCAP	612012B	78901	Debt Issuance Costs	187,000.00	-	187,000.00
291	C-FMSCAP	612012B	79299	Operating Transfer Out	9,811,682.00	(9,861.00)	9,801,821.00
292	C-FMSCAP	612012B	79215	Transfer to Debt Service	-	9,861.00	9,861.00
293	C-FMSCAP	612013C	78901	Debt Issuance Costs	187,000.00	-	187,000.00
294	C-FMSCAP	612013C	79299	Operating Transfer Out	12,713,000.00	(2,000,000.00)	10,713,000.00
295	C-FMSCAP	612013C	79215	Transfer to Debt Service	-	2,000,000.00	2,000,000.00
296				TOTAL:	26,105,666.00	(2,009,861.00)	24,095,805.00
297							
298	Financing Changes - Street Bond Balances						
299	<i>Transferring street bond balances to the debt service fund</i>						
300	Life to Date Activity Budget				CURRENT		AMENDED
301	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
302							
303	C-FMSCAP	C140T11900000	56110	Intra Fund In Bond Draw	(3,206,984.00)	2,009,861.00	(1,197,123.00)
304	C-FMSCAP	612012B	XXXXX	No changes	(9,998,682.00)	-	(9,998,682.00)
305	C-FMSCAP	612013C	XXXXX	No changes	(12,900,000.00)	-	(12,900,000.00)
306				TOTAL:	(26,105,666.00)	2,009,861.00	(24,095,805.00)