

City of Saint Paul Financial Analysis

1	<u>File ID Number:</u>	RES PH 25-270		
2				
3	<u>Budget Affected:</u>	Operating Budget	Multiple Departments	Multiple Funds
4				
5	<u>Total Amount (transfer of appropriation):</u>	5,536,911		
6	<u>Total Amount (supplemental appropriation):</u>	(5,297,211)		
7				
8	<u>Funding Source:</u>	Multiple		
9				
10		Appropriation already included in budget?		No
11				
12	<u>Charter Citation:</u>	City Charter 10.07.1 and 10.07.4		

Fiscal Analysis

This year end resolution accomplishes the following:

- Updates general revenue projections;
- Increases funding for general government accounts;
- Moves Earned Sick and Safe Time (ESST) funding and Paid Parental Leave (PPL) funding from the citywide general government account to Parks and Fire where costs related to ESST and PPL have been incurred in 2025.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Financing Changes

Update revenue projections

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	10017100	40110	Excess TIF		(2,100,000)	(824,470)
1	10017100	40805	Xcel Energy - Electric		(15,775,000)	(450,000)
1	10017100	40810	Xcel Energy - Gas		(8,975,000)	(710,000)
1	10017100	40850	District Cooling		(480,000)	(5,000)
1	10017100	40860	Energy Park		(210,000)	5,000
1	10016300	40870	Cable Communication		(1,550,000)	150,000
1	10022205	45105	Paramedic Fees		(14,700,000)	(55,285)
1	10022225	45105	ALS Interfacility Transport		(60,000)	(40,000)
1	10022220	45107	BLS		(2,300,000)	145,543
1	10022235	45105	CARES		(150,000)	(20,000)
1	10022205	43614	Fire IGT		(1,200,000)	200,000
1	10017100	43612	Police Pension Aid		(7,100,000)	(628,432)
1	10017605	43615	Fire & Police Disability Insurance		(2,300,000)	(515,378)
1	10017100	54505	Interest Earnings		(2,469,504)	(2,730,496)
1	10024205	46145	Code Compliance Permits		(98,075)	18,075
1	10024505	46115	Zoning Plan Review		(111,834)	47,834
1	10024400	46200	Fire Certificate of Occupancy		(1,446,391)	346,391
1	10031300	47120	Lost Meter Hooding Revenue		(180,000)	(120,000)
1	10031300	47125	Labor Charges Meter Hooding		(30,000)	10,000
1	10017100	44105	Continuance for Dismissal		(35,000)	(30,000)
1	10017100	40705	Hotel Tax - GF Portion		(2,009,007)	(90,993)
TOTAL:					(63,279,811)	(5,297,211)

Spending Changes

Recognize increased 2025 spending in general government accounts operating budget

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	10017405	74205	Tort Liability		719,500	5,297,211
TOTAL:					719,500	5,297,211

Spending Changes

Update operating budgets for ESST in Parks Department

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES

76	1	10017500	74105	Reduce ESST Gen Gov't contingent appropriation	1,673,774	(127,645)
77	1	10041100	79210	Add transfer to Parks special fund for ESST costs	-	39,700
78	1	10041402	60410	Increase Parks General Fund budget for ESST costs	280,591	69,090
79	1	10041502	60410	Increase Parks General Fund budget for ESST costs	-	4,177
80	1	10041625	60410	Increase Parks General Fund budget for ESST costs	-	14,678
81				TOTAL:	1,954,365	-

82						
83	1	20041801	60410	Increase Parks special fund budget for ESST costs	-	10,573
84	1	21141820	60410	Increase Parks special fund budget for ESST costs	-	3,003
85	1	26041130	60410	Increase Parks special fund budget for ESST costs	82,708	5,650
86	1	26141205	60410	Increase Parks special fund budget for ESST costs	-	5,927
87	1	66041612	60410	Increase Parks special fund budget for ESST costs	121,569	3,558
88	1	76041405	60410	Increase Parks special fund budget for ESST costs	-	10,989
89				TOTAL:	204,277	39,700

90						
91	Financing Changes					
92	Recognizes transfer in from general fund for ESST costs					
93	GL Annual Budget				CURRENT	
94	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
95						
96	1	20041801	56220	Transfer from General Fund for ESST costs	(244,649)	(10,573)
97	1	21141820	56220	Transfer from General Fund for ESST costs	-	(3,003)
98	1	26041130	56220	Transfer from General Fund for ESST costs	-	(5,650)
99	1	26141205	56220	Transfer from General Fund for ESST costs	-	(5,927)
100	1	66041612	56220	Transfer from General Fund for ESST costs	-	(3,558)
101	1	76041405	56220	Transfer from General Fund for ESST costs	-	(10,989)
102				TOTAL:	(244,649)	(39,700)

103						
104	Spending Changes					
105	Update operating budgets for Paid Parental Leave in Fire Department					
106	GL Annual Budget				CURRENT	
107	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
108						
109	1	10017600	61905	Reduce PPL General Government Appropriation	200,000	(200,000)
110	1	10022210	60115	Increase Fire salary budget for PPL costs	41,161,756	153,200
111	1	10022210	61550	Increase Fire benefits budget for PPL costs	1,768,932	46,800
112				TOTAL:	43,130,688	-
113						



AMENDED BUDGET
(2,924,470)
(16,225,000)
(9,685,000)
(485,000)
(205,000)
(1,400,000)
(14,755,285)
(100,000)
(2,154,457)
(170,000)
(1,000,000)
(7,728,432)
(2,815,378)
(5,200,000)
(80,000)
(64,000)
(1,100,000)
(300,000)
(20,000)
(65,000)
(2,100,000)
(68,577,022)
AMENDED BUDGET
6,016,711
6,016,711
AMENDED BUDGET

1,546,129
39,700
349,681
4,177
14,678
1,954,365

10,573
3,003
88,358
5,927
125,127
10,989
243,977

**AMENDED
BUDGET**

(255,222)
(3,003)
(5,650)
(5,927)
(3,558)
(10,989)
(284,349)

**AMENDED
BUDGET**

-
41,314,956
1,815,732
43,130,688

<u>Departments</u> (Select Department)	<u>Affected Budgets</u> (Choose CIB or Operating)	<u>General vs. Special Fund</u> (Choose General, Special or Capital)	<u>Funding Source</u> (Select Funding Source)	<u>Already Appropriated?</u> (Yes or No?)	<u>Company</u> (Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation		5
Emergency Management	CIB Budget	Capital	Multiple		8
Financial Services		Multiple Funds	Other		9
Fire and Safety Services					
General Government Accounts					
HRA					
Human Resources					
HREEO					
Mayor's Office					
Parks and Recreation					
PED					
Police Department					
Public Health					
Public Library Agency					
Public Works					
RiverCentre					
Safety and Inspections					
Technology and Communications					
Water Department					