

**City of Saint Paul Financial Analysis**

1 Legislative File ID: RES PH 13-305  
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 3 Budget Affected: Operating Budget Multiple Departments Multiple Funds  
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 5 Total Amount of Transaction: 12,981,478.05  
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 7 Funding Source: Other Please Specify: Multiple  
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 9 Charter Citation: CC 10.07.1, 10.07.4  
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**Fiscal Analysis**

14 Proposed year end adjustment to the 2013 budget.

Detail Accounting Codes:

Company	Accounting Unit	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
<b>General Fund Changes</b>						
<b>2013 year-end budget adjustments</b>						
<b>Spending Adjustments</b>						
<i>Changes to General Fund budget to allow for transfer of District Energy note proceeds to the general debt fund.</i>						
Financial Services						
001	00000 - Non-Department Revenue	0560	Transfer to Debt Service Fund	-	7,689,825.47	7,689,825.47
					<b>7,689,825.47</b>	
<b>Financing Adjustments</b>						
<i>Changes to General Fund budget to allow for transfer of District Energy note proceeds to the general debt fund.</i>						
Financial Services						
001	00000 - Non-Department Revenue	1393	District Energy Note	521,613.00	3,393,604.85	3,915,217.85
001	00000 - Non-Department Revenue	6920	Deferred Loan Repayments	723,346.00	4,296,220.62	5,019,566.62
					<b>7,689,825.47</b>	
<b>Spending Adjustments</b>						
<i>Adjusting department budgets based on year-end projections</i>						
Fire						
001	05120-Firefighting & Paramedics	0111	Full-time Certified	31,298,848.00	(100,000.00)	31,198,848.00
001	05120-Firefighting & Paramedics	0439	Fringe Benefits	11,865,552.86	(25,000.00)	11,840,552.86
					<b>(125,000.00)</b>	
Police						
001	04119-Central District	0111	Full-time Certified	8,614,298.00	(60,000.00)	8,554,298.00
001	04119-Central District	0439	Fringe Benefits	3,033,556.00	(15,000.00)	3,018,556.00
001	04120-Western District	0111	Full-time Certified	8,661,662.00	(60,000.00)	8,601,662.00
001	04120-Western District	0439	Fringe Benefits	3,182,121.00	(15,000.00)	3,167,121.00
001	04121-Eastern District	0111	Full-time Certified	8,552,312.00	(60,000.00)	8,492,312.00
001	04121-Eastern District	0439	Fringe Benefits	3,157,899.00	(15,000.00)	3,142,899.00
					<b>(225,000.00)</b>	
Safety and Inspections						
001	00185 - Customer Service	0111	Full-time Certified	1,899,249.00	(58,000.00)	1,841,249.00
001	00185 - Customer Service	0439	Fringe Benefits	753,592.00	(15,000.00)	738,592.00
					<b>(73,000.00)</b>	
Emergency Management						
001	00190-Emergency Management	0111	Full-time Appointed	56,974.00	(3,000.00)	53,974.00
001	00190-Emergency Management	0439	Fringe Benefits	53,554.00	(1,000.00)	52,554.00
001	00190-Emergency Management	0251	Transportation	500.00	10,500.00	11,000.00
001	00190-Emergency Management	0389	Other Misc Supplies	3,000.00	8,500.00	11,500.00
					<b>15,000.00</b>	
Parks						
001	03100-Parks & Rec Administration	0449	Workers' Compensation	251,356.00	100,000.00	351,356.00
001	03132-Grounds Maintenance	0449	Workers' Compensation	-	25,000.00	25,000.00
001	03132-Grounds Maintenance	0299	Services	-	70,000.00	70,000.00
001	03160-Rec Admin & Support	0299	Services	-	100,000.00	100,000.00
001	03172 - Rec Center Custodial & Mtce	0449	Workers' Compensation	-	66,000.00	66,000.00
001	03140 - Parks & Rec Utilities	0299	Services	-	47,000.00	47,000.00
					<b>408,000.00</b>	

**GENERAL FUND SPENDING TOTAL: 7,689,825.47**

Special Fund Changes							
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78	<b>Spending Adjustments</b>						
79	<i>Create budget authority to carry forward transfer to the Municipal Ballpark project, originally established by RES PH 12-213, unspent in 2012.</i>						
80							
81	Public Works						
82	225	42310 - Street Repair Admin	0565	Transfer to Capital Project Fund	-	250,000.00	250,000.00
83							
84							<b>250,000.00</b>
85	<b>Financing Adjustments</b>						
86	<i>Create budget authority to carry forward transfer to the Municipal Ballpark project, originally established by RES PH 12-213, unspent in 2012.</i>						
87							
88	Public Works						
89	225	42310 - Street Repair Admin	9830	Use of Fund Balance	-	250,000.00	250,000.00
90							
91							<b>250,000.00</b>
92	<b>Spending Adjustments</b>						
93	<i>Create budget authority to carry forward transfer to the Municipal Ballpark project, originally established by RES PH 12-213, unspent in 2012.</i>						
94							
95	Public Works						
96	260	22200 - Major Sewer Service	0565	Transfer to Capital Project Fund	-	250,000.00	250,000.00
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98							<b>250,000.00</b>
99	<b>Financing Adjustments</b>						
100	<i>Create budget authority to carry forward transfer to the Municipal Ballpark project, originally established by RES PH 12-213, unspent in 2012.</i>						
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102	Public Works						
103	260	22200 - Major Sewer Service	9925	Use of Net Assets	14,323,832.00	250,000.00	14,573,832.00
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105							<b>250,000.00</b>
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107	<b>Spending Adjustments</b>						
108	<i>Create budget authority for JPA with the State to complete an Entertainment Facilities Coordination study, funded by the MN Wild.</i>						
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110	OFS						
111	050	30120-Special Projects General Govt	0219	Professional Services	248,530.00	25,000.00	273,530.00
112							
113							<b>25,000.00</b>
114	<b>Financing Adjustments</b>						
115	<i>Create budget authority for JPA with the State to complete an Entertainment Facilities Coordination study, funded by the MN Wild.</i>						
116							
117	OFS						
118	050	30120-Special Projects General Govt	6905	Outside Contributions	-	25,000.00	25,000.00
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120							<b>25,000.00</b>
121							
122	<b>Spending Adjustments</b>						
123	<i>Create budget authority to transfer District Energy Loan repayment to general debt fund.</i>						
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125	Internal Loan Fund						
126	070	10300-District Energy Asset Conversion	0560	Transfer to Debt Service Fund	-	3,346,509.71	3,346,509.71
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128							<b>3,346,509.71</b>
129	<b>Financing Adjustments</b>						
130	<i>Create budget authority to transfer District Energy Loan repayment to general debt fund.</i>						
131							
132	Internal Loan Fund						
133	070	10300-District Energy Asset Conversion	9830	Use of Fund Balance	-	3,346,509.71	3,346,509.71
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135							<b>3,346,509.71</b>
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137						<b>SPECIAL FUNDS SPENDING TOTAL:</b>	<b>3,871,509.71</b>
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139	<b>Debt Funds Changes</b>						
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141	<b>Library Debt Fund Changes</b>						
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143	<b>Spending Adjustments</b>						
144	<i>Create budget authority to transfer Library debt fund balance to General debt fund; necessitated by COMET fund restructuring in the 2014 budget.</i>						
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146	Library Debt						
147	966	83400 - Library Debt Service	0560	Transfer to Debt Fund	-	920,142.87	920,142.87
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149							<b>920,142.87</b>
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151	<b>Financing Adjustments</b>						
152	<i>Create budget authority to transfer Library debt fund balance to General debt fund; necessitated by COMET fund restructuring in the 2014 budget.</i>						
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154	Library Debt						
155	966	83400 - Library Debt Service	9830	Use of Fund Balance	-	920,142.87	920,142.87
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157							<b>920,142.87</b>
158							
159	<b>General Debt Fund Changes</b>						
160							
161	<b>Financing Adjustments</b>						
162	<i>Create budget authority for General Debt fund to receive transfer of District Energy note proceeds and Library debt fund balance.</i>						
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164	General Debt						
165	960	89955 - General Debt - Bonds	7299	Transfer from General Fund	-	7,689,825.47	7,689,825.47
166	960	89955 - General Debt - Bonds	7304	Transfer from Debt Fund	-	920,142.87	920,142.87
167	960	89955 - General Debt - Bonds	7303	Transfer from Internal Service Fund	-	3,346,509.71	3,346,509.71
168	960	89955 - General Debt - Bonds	9831	Contribution to Fund Balance	-	(11,956,478.05)	(11,956,478.05)
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170							-
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172						<b>DEBT FUNDS SPENDING TOTAL:</b>	<b>920,142.87</b>
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**RiverCentre Fund Changes**

**Spending Adjustments**

*Create Budget Authority for State Arena Loan Forgiveness Legislation*

RiverCentre						
900	20107 - Capital Maintenance - Arena	0898	Building Improvements	1,400,000.00	500,000.00	1,900,000.00
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						500,000.00

**Financing Adjustments**

*Create Budget Authority for State Arena Loan Forgiveness Legislation*

RiverCentre						
900	20107 - Capital Maintenance - Arena	6905	Contribution & Donations - outside	-	500,000.00	500,000.00
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						500,000.00

**RIVERCENTRE SPENDING TOTAL: 500,000.00**