

City of Saint Paul Financial Analysis

1	File ID Number:	RES PH 23-378		
2				
3	Budget Affected:	Operating Budget	Multiple Departments	Multiple Funds
4				
5	Total Amount (transfer of appropriation):	4,327,158		
6	Total Amount (supplemental appropriation):	(4,155,104)		
7				
8	Funding Source:	Multiple		
9				
10		Appropriation already included in budget?	No	
11				
12	Charter Citation:	City Charter 10.07.1 and 10.07.4		
13				

Fiscal Analysis

This year end resolution accomplishes the following:

- Updates general revenue projections;
- Increases funding for Police, Fire, and Parks employee and service expenses;
- Recognizes savings in the City Council, Mayor's Office, City Attorney's Office, Office of Financial Services, Human Resources, HREEO, OTC, and Library budgets;
- Adjusts the tort liability and contingency budgets to more accurately reflect spending;
- 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 2023.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Financing Changes

Update revenue projections

GL Annual Budget				Description	CURRENT BUDGET	CHANGES
Company	Fund-Dept-Cost Center	Account				
1	10017100	40110		Excess TIF	(2,785,675)	(614,325)
1	10017100	40805		Xcel Energy	(14,600,000)	(275,000)
1	10017100	40810		Xcel Energy	(8,000,000)	(322,000)
1	10017100	40820		District Energy	(1,650,000)	(136,000)
1	10022205	45105		Paramedic Fees	(14,832,377)	1,167,881
1	10022230	45105		Lift Assist	(386,330)	366,630
1	10022225	45105		ALS Interfacility Transport	(350,000)	280,827
1	10022220	45107		BLS	(1,986,320)	142,797
1	10022235	45105		CARES	-	(60,153)
1	10022205	43401		Fire IGT	(1,500,000)	1,500,000
1	10022205	43614		Fire IGT	-	(1,400,000)
1	10017100	43612		Police Pension Aid	(5,709,367)	(376,913)
1	10017100	43613		Fire Pension Aid	(2,665,499)	(809,462)
1	10017100	54505		Interest Earnings	(1,700,000)	(1,800,000)
1	10024300	42505		Building Permits	(9,221,078)	(1,514,256)
1	10024500	42105		Business License	(688,032)	(229,573)
1	10031300	47115		Parking Meter Collection	(612,942)	259,259
1	10017100	40705		Hotel Tax - GF Portion	(1,675,250)	(255,600)
1	10022210	45120		Paramedic Standby	(64,283)	(16,328)
1	10022210	45135		Fire Protection Services	(570,164)	(26,640)
1	10041620	48115		Swim Fees	(275,500)	(36,248)
TOTAL:					(69,272,817)	(4,155,104)

Spending Changes

Recognize increased 2023 spending in the Police, Fire, and Parks operating budgets

GL Annual Budget				Description	CURRENT BUDGET	CHANGES
Company	Fund-Dept-Cost Center	Account				
1	10022210	60183		Fire spending - Overtime Fire Sworn	-	1,449,750
1	10022210	61135		Fire spending - PERA	7,146,757	256,606
1	10022210	61010		Fire spending - Medicare	618,771	21,021
1	10022210	61830		Fire spending - Medical charges	-	100,000
1	10022205	63605		Fire spending - EMS billing	744,486	100,000
1	10022210	71805		Fire spending - Vehicle repair	69,776	100,000
1	10022205	72235		Fire spending - Medical supplies	484,825	20,000
1	10022115	71205		Fire spending - Electricity	187,783	25,000
1	10023200	61210		SPPD spending - Health	5,748,884	81,783

76	1	10023200	61110	SPPD spending - PERA	30,346	96,323
77	1	10023200	61010	SPPD spending - Medicare	531,953	7,891
78	1	10023200	61550	SPPD spending - Indirect fringe	1,559,221	23,128
79	1	10023200	60180	SPPD spending - Overtime Police Sworn	720,324	534,353
80	1	10023300	61210	SPPD spending - Health	1,979,045	81,783
81	1	10023300	61110	SPPD spending - PERA	36,344	96,323
82	1	10023300	61010	SPPD spending - Medicare	199,201	7,891
83	1	10023300	61550	SPPD spending - Indirect fringe	583,906	23,128
84	1	10023300	60180	SPPD spending - Overtime Police Sworn	303,301	534,352
85	1	10023400	61210	SPPD spending - Health	1,444,951	81,783
86	1	10023400	61110	SPPD spending - PERA	299,733	96,323
87	1	10023400	61010	SPPD spending - Medicare	114,600	7,891
88	1	10023400	61550	SPPD spending - Indirect fringe	335,895	23,128
89	1	10023400	60180	SPPD spending - Overtime Police Sworn	137,693	534,352
90	1	10041405	64115	Parks spending - Ground maintenance services	16,745	731,310
91	1	10041105	65205	Parks spending - Sewer charge	310,809	250,000
92	1	10041105	65250	Parks spending - Water charge	298,561	250,000
93	1	10041105	71205	Parks spending - Electricity	1,573,703	250,000
94	1	10041105	71210	Parks spending - Natural gas	652,627	250,000
95						
96				TOTAL:	26,130,240	6,034,119
97						

98 **Spending Changes**

99 *Recognize savings in various department budgets*

100	GL Annual Budget				CURRENT	
101	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
102						
103	1	10010100	60105	Council Savings - Salary	766,337	(45,950)
104	1	10010100	60140	Council Savings - Salary	1,413,803	(133,443)
105	1	10010100	60845	Council Savings - Reserve for promotions	19,855	(17,671)
106	1	10010100	61110	Council Savings - PERA	164,675	(14,780)
107	1	10010100	61005	Council Savings - Social Security	168,325	(12,218)
108	1	10010100	61010	Council Savings - Medicare	39,369	(2,858)
109	1	10010100	61210	Council Savings - Health	489,348	(29,069)
110	1	10010100	61550	Council Savings - Indirect fringe	115,382	(8,276)
111	1	10011100	60140	Mayor's Office savings - Salary	1,318,991	(69,069)
112	1	10011100	61210	Mayor's Office savings - Health	213,981	(10,193)
113	1	10011100	61110	Mayor's Office savings - PERA	95,703	(5,180)
114	1	10011100	61005	Mayor's Office savings - Social Security	90,358	(4,282)
115	1	10011100	61010	Mayor's Office savings - Medicare	21,131	(1,001)
116	1	10011100	61550	Mayor's Office savings - Indirect fringe	61,938	(2,935)
117	1	10012100	60140	CAO savings - Salary	6,028,526	(278,605)
118	1	10012100	61210	CAO savings - Health	961,810	(41,115)
119	1	10012100	61110	CAO savings - PERA	540,979	(20,895)
120	1	10012100	61005	CAO savings - Social Security	447,214	(17,274)
121	1	10012100	61010	CAO savings - Medicare	104,590	(4,040)
122	1	10012100	61550	CAO savings - Indirect fringe	306,558	(11,841)
123	1	10013100	60105	OFS savings - Salary	1,803,786	(21,003)
124	1	10013100	61210	OFS savings - Health	288,633	(3,099)
125	1	10013100	61110	OFS savings - PERA	146,176	(1,575)
126	1	10013100	61005	OFS savings - Social Security	122,077	(1,302)
127	1	10013100	61010	OFS savings - Medicare	28,553	(305)
128	1	10013100	61550	OFS savings - Indirect fringe	83,681	(893)
129	1	10013110	63160	OFS savings - Professional services	106,980	(20,000)
130	1	10014100	60105	HR savings - Salary	2,984,708	(138,475)
131	1	10014100	61210	HR savings - Health	645,853	(20,435)
132	1	10014100	61110	HR savings - PERA	260,209	(10,385)
133	1	10014100	61005	HR savings - Social Security	215,569	(8,585)
134	1	10014100	61010	HR savings - Medicare	50,414	(2,008)
135	1	10014100	61550	HR savings - Indirect fringe	147,767	(5,885)
136	1	10015110	61210	HREEO Savings - Health	76,574	(30,087)
137	1	10015400	61210	HREEO Savings - Health	105,089	(30,087)
138	1	10015110	61110	HREEO Savings - PERA	25,991	(11,610)
139	1	10015110	61005	HREEO Savings - Social Security	21,486	(9,597)
140	1	10015110	61010	HREEO Savings - Medicare	5,025	(2,245)
141	1	10015110	61550	HREEO Savings - Indirect fringe	14,727	(6,579)
142	1	10015110	60105	HREEO Savings - Salary	347,245	(154,790)
143	1	10015400	61110	HREEO Savings - PERA	40,863	(11,610)
144	1	10015400	61005	HREEO Savings - Social Security	33,779	(9,597)
145	1	10015400	61010	HREEO Savings - Medicare	7,901	(2,245)
146	1	10015400	61550	HREEO Savings - Indirect fringe	23,155	(6,579)
147	1	10015400	60105	HREEO Savings - Salary	547,721	(154,790)
148	1	10016300	60105	OTC Savings - Salary	6,217,914	(106,601)
149	1	10016300	61110	OTC Savings - PERA	490,603	(7,977)
150	1	10016300	61005	OTC Savings - Social Security	405,576	(6,594)
151	1	10016300	61010	OTC Savings - Medicare	94,855	(1,542)
152	1	10016300	61210	OTC Savings - Health	1,130,335	(15,693)

153	1	10016300	61550	OTC Savings - Indirect fringe	278,005	(4,254)
154	3	27043200	61210	Library Savings - Health	1,611,116	(65,110)
155	3	27043200	61110	Library Savings - PERA	601,676	(18,632)
156	3	27043200	61005	Library Savings - Social Security	497,376	(15,402)
157	3	27043200	61010	Library Savings - Medicare	116,321	(3,602)
158	3	27043200	61550	Library Savings - Indirect fringe	340,943	(10,558)
159	3	27043200	60105	Library Savings - Salary	4,889,203	(248,416)
160	3	27043300	61210	Library Savings - Health	274,643	(21,703)
161	3	27043300	61110	Library Savings - PERA	109,808	(6,211)
162	3	27043300	61005	Library Savings - Social Security	90,775	(5,134)
163	3	27043300	61010	Library Savings - Medicare	21,229	(1,201)
164	3	27043300	61550	Library Savings - Indirect fringe	62,224	(3,519)
165	3	27043300	60105	Library Savings - Salary	1,143,851	(82,806)
166						
167						
168	Spending Changes				TOTAL:	
169	Adjust the citywide contingency and tort liability budgets				39,879,288	(2,019,416)

170	GL Annual Budget				CURRENT	
171	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
172						
173	1	10017405	74205	Tort liability	719,500	468,075
174	1	10017500	74105	Reduce General Government contingency	327,674	(327,674)
175						
176					TOTAL:	
177					1,047,174	140,401

178	Spending Changes					
179	Update operating budgets for ESST in Parks Department					
180	GL Annual Budget				CURRENT	
181	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
182						
183	1	10017500	74105	Reduce ESST Gen Gov't contingent appropriation	370,606	(42,932)
184	1	10041100	79210	Add transfer to Parks special fund for ESST costs	7,531	21,143
185	1	10041400	60410	Increase Parks General Fund budget for ESST costs	-	575
186	1	10041402	60410	Increase Parks General Fund budget for ESST costs	285,541	8,156
187	1	10041406	60410	Increase Parks General Fund budget for ESST costs	155,628	1,773
188	1	10041411	60410	Increase Parks General Fund budget for ESST costs	-	649
189	1	10041502	60410	Increase Parks General Fund budget for ESST costs	-	66
190	1	10041503	60410	Increase Parks General Fund budget for ESST costs	-	170
191	1	10041505	60410	Increase Parks General Fund budget for ESST costs	49,870	1,502
192	1	10041506	60410	Increase Parks General Fund budget for ESST costs	-	1,152
193	1	10041509	60410	Increase Parks General Fund budget for ESST costs	-	501
194	1	10041610	60410	Increase Parks General Fund budget for ESST costs	-	839
195	1	10041620	60410	Increase Parks General Fund budget for ESST costs	-	5,296
196	1	10041625	60410	Increase Parks General Fund budget for ESST costs	-	1,110
197					TOTAL:	
198					869,176	-
199	1	20017820	60410	Increase Parks special fund budget for ESST costs	1,160,417	1,337
200	1	20041801	60410	Increase Parks special fund budget for ESST costs	1,261,222	4,860
201	1	20041822	60410	Increase Parks special fund budget for ESST costs	-	291
202	1	26041501	60410	Increase Parks special fund budget for ESST costs	-	147
203	1	26141205	60410	Increase Parks special fund budget for ESST costs	-	3,351
204	1	26141242	60410	Increase Parks special fund budget for ESST costs	146,578	621
205	1	66041410	60410	Increase Parks special fund budget for ESST costs	-	115
206	1	66041600	60410	Increase Parks special fund budget for ESST costs	-	153
207	1	66041612	60410	Increase Parks special fund budget for ESST costs	115,280	9,211
208	1	76041401	60410	Increase Parks special fund budget for ESST costs	34,087	198
209	1	76041402	60410	Increase Parks special fund budget for ESST costs	68,173	43
210	1	76041405	60410	Increase Parks special fund budget for ESST costs	-	816
211					TOTAL:	
212					2,785,757	21,143

213	Financing Changes					
214	Recognizes transfer in from general fund for ESST costs					
215	GL Annual Budget				CURRENT	
216	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES
217						
218	1	20017820	56220	Transfer from General Fund for ESST costs	-	(1,337)
219	1	20041801	56220	Transfer from General Fund for ESST costs	(244,649)	(4,860)
220	1	20041822	56220	Transfer from General Fund for ESST costs	-	(291)
221	1	26041501	56220	Transfer from General Fund for ESST costs	-	(147)
222	1	26141205	56220	Transfer from General Fund for ESST costs	-	(3,351)
223	1	26141242	56220	Transfer from General Fund for ESST costs	-	(621)
224	1	66041410	56220	Transfer from General Fund for ESST costs	-	(115)
225	1	66041600	56220	Transfer from General Fund for ESST costs	-	(153)
226	1	66041612	56220	Transfer from General Fund for ESST costs	-	(9,211)
227	1	76041401	56220	Transfer from General Fund for ESST costs	-	(198)
228	1	76041402	56220	Transfer from General Fund for ESST costs	-	(43)
229	1	76041405	56220	Transfer from General Fund for ESST costs	-	(816)

230					TOTAL:	(244,649)	(21,143)
231							
232	Spending Changes						
233	Update operating budgets for Paid Parental Leave in Fire Department						
234	GL Annual Budget					CURRENT	
235	Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
236							
237	1	10017600	61905	Reduce PPL General Government Appropriation		200,000	(150,911)
238	1	10022210	60115	Increase Fire salary budget for PPL costs		34,958,165	126,444
239	1	10022210	61550	Increase Fire benefits budget for PPL costs		1,809,049	24,467
240					TOTAL:	36,967,214	-
241							



AMENDED BUDGET
(3,400,000)
(14,875,000)
(8,322,000)
(1,786,000)
(13,664,496)
(19,700)
(69,173)
(1,843,523)
(60,153)
-
(1,400,000)
(6,086,280)
(3,474,961)
(3,500,000)
(10,735,334)
(917,605)
(353,683)
(1,930,850)
90,923
606,412
(311,748)
(72,053,171)
AMENDED BUDGET
1,449,749
7,403,363
639,792
100,000
844,486
169,776
504,825
212,783
5,830,667

126,669
539,844
1,582,349
1,254,677
2,060,828
132,667
207,092
607,034
837,653
1,526,734
396,056
122,491
359,023
672,045
748,055
560,809
548,561
1,823,703
902,627
32,164,358

**AMENDED
BUDGET**

632,894
1,367,853
2,184
149,895
156,107
36,511
460,279
107,106
1,249,922
203,788
90,523
86,076
20,130
59,003
5,749,921
920,695
520,084
429,940
100,550
294,717
1,782,783
285,534
144,601
120,775
28,248
82,788
86,980
2,846,233
625,418
249,824
206,984
48,406
141,882
46,487
75,002
14,381
11,889
2,780
8,148
192,455
29,253
24,182
5,656
16,576
392,931
6,111,313
482,626
398,982
93,313
1,114,642

273,751
1,546,006
583,044
481,974
112,719
330,385
4,640,787
252,940
103,597
85,641
20,028
58,705
1,061,045
37,859,872

AMENDED BUDGET
1,187,575
-
1,187,575

AMENDED BUDGET
327,674
28,674
575
293,697
157,401
649
66
170
51,372
1,152
501
839
5,296
1,110
869,176
1,161,754
1,266,082
291
147
3,351
147,199
115
153
124,491
34,285
68,216
816
2,806,900

AMENDED BUDGET
(1,337)
(249,509)
(291)
(147)
(3,351)
(621)
(115)
(153)
(9,211)
(198)
(43)
(816)

(265,792)

**AMENDED
BUDGET**

49,089
35,084,609
<u>1,833,516</u>
36,967,214

<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					