



**City of Saint Paul Financial Analysis**

1 File ID Number: AO 26-xx  
 2  
 3 Budget Affected: Operating Budget Water Department Special Fund  
 4  
 5 Total Amount of Transaction: -  
 6  
 7 Funding Source: Other Please Specify Funding Source: Grants/Loan  
 8  
 9 Appropriation already included in budget? No  
 10  
 11 Charter Citation: City Charter 10.7.4  
 12  
 13  
 14 Fiscal Analysis  
 15  
 16 The Board of Water Commissioners approved Resolution 26-71 on January 13, 2026 accepting the phase V and Urgent Phase 2 lead funds from  
 17 Minnesota Public Finance Authority and amending the Phase V and Urgent Phase II lead project budgets.  
 18  
 19  
 20  
 21  
 22  
 23

24 Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET						
GL Annual Budget				2025 ADOPTED		
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	
8	69082500	64335	leadline private replacement-2023 PFA phase III carry over	8,000,000.00	-	
8	69082959	76805	capital lead- 2024 PFA Phase III carry over	3,600,000.00		
8	69082500	64335	leadline private replacement-2024 PFA phase IV carry over	24,790,000.00		
8	69082959	76805	capital lead- 2024 PFA Phase IV carry over	10,810,000.00		
8	69082500	various account	labor- phase V	2,799,654.00	-	
8	69082500	various account	fringes- phase V	1,347,739.00	-	
8	69082500	64335	leadline private replacement- 2025 PFA phase V	30,852,607.00	-	
TOTAL:						82,200,000.00

43 Financing Changes

GL Annual Budget				2025 ADOPTED		
Account			Description	BUDGET	CHANGES	
8	69082500		federal grants pass thru the state phase III	(8,000,000.00)	-	
8	69082959		proceeds from loan phase III	(3,600,000.00)	-	
8	69082500		federal grants pass thru the state Phase IV	(24,790,000.00)		
8	69082959		proceeds from loan phase IV	(10,810,000.00)		
8	69082500		federal grants pass thru the state phase V	(35,000,000.00)	-	
TOTAL:						(82,200,000.00)

56 **ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

57 Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

59 Spending Changes

Life to Date Activity Budget				CURRENT	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES
	G8225650510001	64335	Phase V Leadline private replacement	30,606,660.00	
	C822507900	76121	Phase V Public Lead - Capital outlay	3,443,340.00	
	G8225650510002	64335	Urgent 2025 Phase II Leadline private replacement	-	750,000.00
	C822508000	76121	Urgent 2025 Phase II Public Lead- Capital outlay	-	200,000.00
TOTAL:					
- 35,000,000.00					

70 Financing Changes

71 (Action Accomplished)

Life to Date Activity Budget				CURRENT BUDGET	CHANGES
Activity Group	Activity	Account Category	Description		
	G8225650510001	43465	MN Public Facilities Authority		(30,606,660.00)
	C822507900	57405	Proceeds from loan		(3,443,340.00)
	G8225650510002	43465	MN Public Facilities Authority	-	(750,000.00)
	C822508000	57405	Proceeds from loan	-	(200,000.00)
			TOTAL:	-	(35,000,000.00)

---

---

AMENDED  
BUDGET

8,000,000.00
3,600,000.00
24,790,000.00
10,810,000.00
2,799,654.00
1,347,739.00
30,852,607.00

---

82,200,000.00

AMENDED  
BUDGET

(8,000,000.00)
(3,600,000.00)
(24,790,000.00)
(10,810,000.00)
(35,000,000.00)

---

(82,200,000.00)

---

AMENDED  
BUDGET

30,606,660.00
3,443,340.00
750,000.00
200,000.00

---

35,000,000.00

**AMENDED**

**BUDGET**

(30,606,660.00)
(3,443,340.00)
(750,000.00)
(200,000.00)
<hr/>
(35,000,000.00)

## Operating Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
1.) <b>Recognize additional/unanticipated revenues</b> (Ex. Outperforming revenues, outside donations, etc.)	Budget Amendment Resolution and Public Hearing	<ul style="list-style-type: none"> <li>- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget</li> <li>- Amend spending and financing to recognize new revenue in the appropriate company and activity</li> </ul>	C.C. 10.07.1
2.) <b>Accept a Grant</b>			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement  Budget Amendment Resolution and Public Hearing	<ul style="list-style-type: none"> <li>- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget</li> <li>- Amend spending and financing to recognize the grant in the appropriate company and activity</li> </ul>	C.C. 10.07.1  Admin 41.03
b.) Previously established grant budget	Award Letter and/or Grant Agreement  Resolution Accepting the Grant Funds (No public hearing needed)	<ul style="list-style-type: none"> <li>- Accept the awarded grant funds</li> <li>- Include in the resolution that the grant funds were included in the current year's budget</li> </ul>	
3.) <b>Transfer Appropriations within Departments:</b>			
a.) Within the same Fund/Company	Administrative Order (A.O.)	<ul style="list-style-type: none"> <li>- Mayor may transfer any unencumbered appropriation balances within a department</li> <li>- Administrative order is prepared to execute the transfer</li> </ul>	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	<ul style="list-style-type: none"> <li>- Mayor recommends and council approves through resolution to transfer appropriations between companies</li> <li>- Amend spending and financing to recognize transfer</li> </ul>	C.C. 10.07.4

## Operating Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
<b>4.) Transfer Appropriations between Departments</b>			
a.) Within the same Fund/Company	Budget Amendment Resolution	<ul style="list-style-type: none"> <li>- Mayor recommends and council approves through resolution to transfer appropriations between departments</li> <li>- Amend spending and financing to recognize transfer</li> </ul>	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	<ul style="list-style-type: none"> <li>- Mayor recommends and council approves through resolution to transfer appropriations between departments</li> <li>- Amend spending and financing to recognize transfer</li> </ul>	C.C. 10.07.4
<b>5.) Allow appropriations to lapse (non-capital improvement dollars)</b>	None	<ul style="list-style-type: none"> <li>- No action required.</li> </ul>	C.C. 10.08
For Lapse of appropriations - Capital improvements see City Charter 10.09.		<ul style="list-style-type: none"> <li>-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.</li> </ul>	
For guidance on budget change procedures for accomplished or abandoned projects, see the CIB Project and Budget Changes Procedures Guide, numbers 1, 2, and 6.		<ul style="list-style-type: none"> <li>- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes</li> </ul>	
<b>6.) Enact Emergency Appropriation</b>	<p>Emergency is defined as "a sudden or unforeseen situation affecting life, health, property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances</p>	<ul style="list-style-type: none"> <li>- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council</li> </ul>	C.C. 10.07.2
	Budget Amendment Resolution		C.C. 6.06
<b>7.) Reduction of Appropriations</b>	<p>Report by the Mayor of the estimated amount of the deficit</p> <p>Recommendation by the Mayor to the City Council of steps to be taken</p>	<ul style="list-style-type: none"> <li>- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit</li> </ul>	C.C. 10.07.3

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
1.) Close a completed project with excess balances	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending - Transfer excess appropriation to contingency when applicable	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.) Close a completed project with no excess balances, but excess spending authority	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending	City Charter 10.09 - Accomplished projects
3.) Close a completed project with no excess balances and no excess spending authority	None	- Contact OFS with project budget codes to have the project inactivated in the finance system	N/A
4.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>	CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
b.) Financing source is contingency (less than \$25,000)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<ul style="list-style-type: none"><li>- Reduce amount in appropriate contingency fund</li><li>- Amend project spending and financing to recognize use of contingency funding</li></ul>	Administrative Code 57.09 (3) a City Charter 10.07.4
c.) Financing source is contingency (more than \$25,000)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>CIB Committee review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public hearing</p>	<ul style="list-style-type: none"><li>- Reduce amount in appropriate contingency fund ("unallocated reserve account")</li><li>- Amend project spending and financing to recognize use of contingency funding</li></ul>	Administrative Code 57.09 (3) b City Charter 10.07.4

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
<hr/>			
<a href="#">Add a new project</a>			
<hr/>			
5.) OR			
<a href="#">Expand the scope of an existing project</a>			
<hr/>			
a.) Financing source is new money	CIB Committee review and recommendation  Mayor recommends via resolution  Compliance with City Comprehensive Plan  Public hearing	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)  City Charter 10.07.1
<hr/>			
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS  CIB Committee review and recommendation  Mayor recommends via resolution  Public hearing	- Transfer dollars from contingency to new project  - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1)  City Charter 10.07.4
<hr/>			
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned  - Transfer appropriation for the abandoned project to a separate contingency fund ("unallocated reserve account")  - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	Administrative Code 57.09 (4)  City Charter 10.09
<hr/>			
7.) Replace an approved project with a new project	1) Declare an approved project abandoned or completed with excess balances (see process above)  2) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	
<hr/>			

<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			Grant	No	3
City Council	Both Operating and CIB Budgets	General Fund	Donation		5
Emergency Management	Operating Budget	Special Fund	Multiple		8
Financial Services	CIB Budget	Capital	Other		9
Fire and Safety Services		Multiple Funds			
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					