

City of Saint Paul Financial Analysis

1	<u>File ID Number:</u>	RES PH 24-293
2		
3	<u>Budget Affected:</u>	Operating Budget Multiple Departments Multiple Funds
4		
5	<u>Total Amount (transfer of appropriation):</u>	235,739
6	<u>Total Amount (supplemental appropriation):</u>	8,554,658
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
13		

Fiscal Analysis

This year end resolution accomplishes the following:

- 19 - Updates general revenue projections;
- 20 - Increases funding for Police, Fire, Parks, and DSI employee and service expenses;
- 21 - 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 2024.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Financing Changes

Update revenue projections

GL Annual Budget					CURRENT	CHANGES	AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET		BUDGET
1	10017100	40805	Xcel Energy - Electric		(14,800,000)	700,000	(14,100,000)
1	10017100	40820	District Energy		(1,900,000)	210,000	(1,690,000)
1	10017100	40850	District Cooling		(480,000)	(20,000)	(500,000)
1	10017100	40860	Energy Park		(210,000)	10,000	(200,000)
1	10016200	40870	Cable Communication		(1,870,000)	220,000	(1,650,000)
1	10022205	45105	Paramedic Fees		(14,000,000)	(1,013,199)	(15,013,199)
1	10022230	45105	Lift Assist		(32,000)	32,000	-
1	10022220	45107	BLS		(1,940,000)	(562,909)	(2,502,909)
1	10022235	45105	CARES		(72,000)	(111,609)	(183,609)
1	10017100	43612	Police Pension Aid		(5,709,367)	(1,398,450)	(7,107,817)
1	10017100	43613	Fire Pension Aid		(3,750,000)	(250,000)	(4,000,000)
1	10017605	43615	Fire & Police Disability Insurance		(225,000)	(2,079,563)	(2,304,563)
1	10017100	54505	Interest Earnings		(2,469,504)	(2,030,496)	(4,500,000)
1	10024300	42505	Building Permits		(9,821,078)	(1,428,922)	(11,250,000)
1	10017100	42505	Building Permit		(1,698,844)	(169,884)	(1,868,728)
1	10024300	46105	Plan Review		(2,924,208)	(275,792)	(3,200,000)
1	10024500	42105	Business License		(688,032)	(366,968)	(1,055,000)
1	10017100	42105	Business License		(1,365,000)	(109,200)	(1,474,200)
1	10024205	46110	Vacant Building Registration		(300,000)	(50,000)	(350,000)
1	10024400	45110	Fire Safety Services RMS		(231,000)	(19,000)	(250,000)
1	10024210	56305	Assessment Financing		(1,800,000)	200,000	(1,600,000)
TOTAL:					(66,286,033)	(8,513,992)	(74,800,025)

62 **Spending Changes**

63 *Recognize increased 2024 spending in the Police, Fire, Parks, and DSI operating budgets*

GL Annual Budget					CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET	
66								
67	1	10022100	74205	Fire spending - Settlements	25,000	78,500	103,500	
68	1	10022115	63325	Fire spending - Refuse Disposal	13,312	30,000	43,312	
69	1	10022115	64505	Fire spending - Repair and Maintenance	15,481	30,000	45,481	
70	1	10022120	72105	Fire spending - Clothing Allowance	369,050	5,630	374,680	
71	1	10022205	63605	Fire spending - Collection Fee Agency	744,486	240,000	984,486	
72	1	10022205	63160	Fire spending - Professional Services	32,158	100,000	132,158	
73	1	10022205	79215	Fire spending - Transfer to Debt Service Fund	-	93,000	93,000	
74	1	10022210	71705	Fire spending - Vehicle Parts	420,047	250,000	670,047	
75	1	10022210	71805	Fire spending - Equipment	116,573	190,000	306,573	
76	1	10022210	71105	Fire spending - Motor Fuel	361,183	70,000	431,183	
77	1	10022220	63605	Fire spending - Collection Fee Agency	154,939	40,000	194,939	
78	1	10022210	60183	Fire spending - Sworn Overtime	81,202	1,500,000	1,581,202	
79	1	10022100	60140	Fire spending - Full Time Appointed	368,258	17,000	385,258	
80	1	10022100	60105	Fire spending - Full Time Certified	766,965	12,000	778,965	
81	1	10022210	61830	Fire spending - Medical Charges	-	321,479	321,479	
82	1	10023200	60180	SPPD spending - Overtime Police Sworn	720,324	497,420	1,217,744	
83	1	10023200	61010	SPPD spending - Medicare	561,278	10,105	571,383	
84	1	10023200	61130	SPPD spending - PERA Police	6,807,762	90,949	6,898,710	
85	1	10023300	60180	SPPD spending - Overtime Police Sworn	303,301	497,420	800,721	
86	1	10023300	61010	SPPD spending - Medicare	195,495	10,105	205,600	
87	1	10023300	61130	SPPD spending - PERA Police	2,344,111	90,949	2,435,059	
88	1	10023300	70005	SPPD spending - Communication Equipment	3,510	751,797	755,307	
89	1	10023400	60180	SPPD spending - Overtime Police Sworn	137,693	497,420	635,113	
90	1	10023400	61010	SPPD spending - Medicare	118,821	10,105	128,926	
91	1	10023400	61130	SPPD spending - PERA Police	717,098	90,949	808,046	
92	1	10023400	70005	SPPD spending - Communication Equipment	350,926	1,503,595	1,854,521	
93	1	10041105	65250	Parks spending - Water Service	297,613	150,000	447,613	
94	1	10041405	69590	Parks spending - Other Service	5,916	144,282	150,198	
95	1	10041405	63325	Parks spending - Refuse Disposal	94,147	150,000	244,147	
96	1	10041405	64115	Parks spending - Ground Maintenance Service	16,745	200,000	216,745	
97	1	10041405	72910	Parks spending - Supplies	41,892	500,000	541,892	
98	1	10024210	68170	DSI Spending - Grounds Maintenance Service	719,600	300,000	1,019,600	
99	1	10024300	72255	DSI Spending - Safety Supplies	1,300	41,289	42,589	
100								
101					TOTAL:	16,185,285	8,513,993	25,377,589
102								

103 **Spending Changes**

104 *Update operating budgets for ESST in Parks Department*

GL Annual Budget					CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET	
105								
106								
107								
108	1	10017500	74105	Reduce ESST Gen Gov't contingent appropriation	1,621,274	(114,583)	1,506,691	
109	1	10041100	79210	Add transfer to Parks special fund for ESST costs	-	40,665	40,665	
110	1	10041402	60410	Increase Parks General Fund budget for ESST costs	293,468	49,257	342,725	
111	1	10041502	60410	Increase Parks General Fund budget for ESST costs	-	5,559	5,559	
112	1	10041625	60410	Increase Parks General Fund budget for ESST costs	98,215	19,102	117,317	
113					TOTAL:	2,012,957	-	2,012,957
114								
115	1	20041801	60410	Increase Parks special fund budget for ESST costs	-	12,559	12,559	
116	1	21141820	60410	Increase Parks special fund budget for ESST costs	-	1,203	1,203	
117	1	26041501	60410	Increase Parks special fund budget for ESST costs	-	4,838	4,838	
118	1	26141205	60410	Increase Parks special fund budget for ESST costs	239,468	10,975	250,443	
119	1	66041600	60410	Increase Parks special fund budget for ESST costs	-	5,716	5,716	
120	1	76041405	60410	Increase Parks special fund budget for ESST costs	66,450	5,374	71,824	
121					TOTAL:	305,918	40,665	346,583
122								

123 **Financing Changes**

124 *Recognizes transfer in from general fund for ESST costs*

GL Annual Budget					CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET	
125								
126								
127								
128	1	20041801	56220	Transfer from General Fund for ESST costs	244,649	12,559	257,208	
129	1	21141820	56220	Transfer from General Fund for ESST costs	-	1,203	1,203	
130	1	26041501	56220	Transfer from General Fund for ESST costs	-	4,838	4,838	
131	1	26141205	56220	Transfer from General Fund for ESST costs	-	10,975	10,975	
132	1	66041600	56220	Transfer from General Fund for ESST costs	-	5,716	5,716	
133	1	76041405	56220	Transfer from General Fund for ESST costs	-	5,374	5,374	
134					TOTAL:	244,649	40,665	285,314

135

136 **Spending Changes**

137 *Update operating budgets for Paid Parental Leave in Fire Department*

138 **GL Annual Budget**

139	Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
140							
141	1	10017600	61905	Reduce PPL General Government Appropriation	200,000	(121,156)	78,844
142	1	10022210	60115	Increase Fire salary budget for PPL costs	34,958,165	98,182	35,056,347
143	1	10022210	61550	Increase Fire benefits budget for PPL costs	1,809,049	22,974	1,832,023
144				TOTAL:	36,967,214	-	36,967,214
145							

<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					