

City of Saint Paul Financial Analysis Template Instructions

Purpose of the Fiscal Analysis Template:

- Provide summary information of the fiscal impact of financial resolutions that come before the Mayor and City Council
- Provide accurate accounting information (codes, and amounts) so that budget amendments can be reflected in the Infor system.
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the resolution drafter.

Financial Analysis Template

- Provide the requested information in the [Financial Analysis Template \(green tab\)](#) of this file. Pop-up windows will appear throughout the file to provide more details on what information is required.
- Complete the **top section** (line #s 1-27) of the Financial Analysis Template for any finance related resolutions, including:
 - Grants: applying for, accepting, and budgeting
 - Donations: soliciting, accepting, and budgeting
 - Budget amendments: both resolutions and administrative orders
 - All other resolutions with a financial impact
- Required fields are marked with red font or borders.
- **General Ledger (GL) - Annual Budget**
 - Complete the **General Ledger** section for all changes to the annual budget
 - Provide accurate **GL account codes**: Company, Accounting Unit (fund-department-cost center), Account
 - If you need help with GL codes, check the Chart of Accounts crosswalk on the intranet or contact Lori Lee x68822
 - This section is required for all changes to the budget via budget amendment or administrative order
- **Activity Ledger (AC) - Life to Date Activity Budget**
 - Complete the **Activity Ledger** section in addition to the GL section for changes to the following budgets:
 - Grants
 - Capital and Capital Bond Proceeds
 - STAR
 - TIF
 - HRA
 - Provide accurate **AC account codes**: Activity Group, Activity, Account Category
 - If you need help with AC codes, check the Chart of Accounts crosswalk on the intranet or contact Patty Germain x68807

Budget Reference Tabs

- The [Operating Budget Reference](#) and [CIB Budget Reference](#) pages (blue tabs) contain guidance on what kind of Mayoral and/or Council action is required for budget changes to the operating and capital budgets. Charter and administrative code citations for various financial resolutions are also provided.
- If you have questions about what is required to accomplish a particular financial action, please contact your budget analyst.

City of Saint Paul Financial Analysis

1

File ID Number:

RES 23-1732

2

3

Budget Affected:

Operating Budget

General Government Accounts

Special Fund

4

5

Total Amount of Transaction:

-

6

7

Funding Source:

Grant

8

9

Appropriation already included in budget?

Yes

10

11

Charter Citation:

10.7.4

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Fiscal Analysis

15

16

Shifting unspent ARP funds to the Remote Virtual Inspections ARP project.

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Detail Accounting Codes:

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31

GENERAL LEDGER (GL) - ANNUAL BUDGET

32

33

Spending Changes

34

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves \$55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u contract as part of ARP Electronic Payments project.

35

GL Annual Budget

CURRENT

36

Company

Fund-Dept-Cost Center

Account

Description

BUDGET

CHANGES

37

1

20017820

60105

FULL TIME CERTIFIED

10,506,678

(1,665,556)

38

1

20017820

60110

POLICE SWORN

2,730,900

-

39

1

20017820

60130

FULL TIME NOT CERTIFIED

85,409

-

40

1

20017820

60140

FULL TIME APPOINTED

1,793,748

-

41

1

20017820

60305

PART TIME CERTIFIED

450,472

-

42

1

20017820

60410

NOT CERTIFIED TEMP SEASONAL

1,160,417

-

43

1

20017820

61005

SOCIAL SECURITY

199,716

-

44

1

20017820

61010

MEDICARE REGULAR

46,694

-

45

1

20017820

61110

PERA COORDINATED PENSION

241,636

-

46

1

20017820

61210

EMPLOYEE HEALTH INSURANCE

623,543

-

47

1

20017820

61501

OTHER EMPLOYEE BENEFITS

-

620,556

48

1

20017820

63160

GENERAL PROFESSIONAL SERVICE

14,179,824

(555,000)

49

1

20017820

68105

MANAGEMENT AND ADMIN SERVICE

1,030,028

-

50

1

20017820

68185

TRAFFIC SERVICES

200,000

-

51

1

20017820

70020

AUDIO AND VIDEO EQUIPMENT

30,000

-

52

1

20017820

70110

COMPUTER SOFTWARE

31,493

-

53

1

20017820

70530

GEN OFFICE SUPPLIES

30,000

-

54

1

20017820

71205

ELECTRICITY

20,392

-

55

1

20017820

72220

LAW ENFORCEMENT SUPPLIES

304,100

-

56

1

20017820

73120

OUTSIDE LOAN

7,222,897

-

57

1

20017820

73230

PMT TO BENEFICIARY

4,742,500

-

58

1

20017820

73225

PMT TO SUBRECIPIENT

32,865,179

-

59

1

20017820

73555

PMT TO SUBCONTRACTOR

-

1,800,000

60

1

20017820

74105

CONTINGENCY

15,885,533

(200,000)

61

1

20017820

76805

CAPITAL OUTLAY

220,000

-

62

1

20017820

79210

TRANSFER TO SPEC REVENUE FUND

5,245,144

-

63

1

20017820

79225

TRANSFER TO ENTERPRISE FUND

1,485,339

-

64

TOTAL:

101,331,642

-

65

66

1

10013110

60105

FULL TIME CERTIFIED

375,457

(38,500)

67

1

10013110

61110

PERA COORDINATED PENSION

25,841

(4,125)

68

1

10013110

61005

SOCIAL SECURITY

21,360

(3,410)

69

1

10013110

61010

MEDICARE REGULAR

4,996

(798)

70

1

10013110

61550

INDIRECT FRINGES

14,642

(2,338)

71

1

10013110

61210

EMPLOYEE HEALTH INSURANCE

79,270

(5,830)

72

1

10013110

63160

GENERAL PROFESSIONAL SERVICES

51,980

55,000

73

TOTAL:

573,546

-

74

Financing Changes

75

(Action Accomplished)

76

GL Annual Budget

CURRENT

77

Company

Fund-Dept-Cost Center

Account

Description

BUDGET

CHANGES

78

79

1

20017820

59910

Use of Fund Equity

(101,331,642)

-

80

TOTAL:

(101,331,642)

-

81

82

83

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

85

86 **Spending Changes**

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves \$55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u
contract as part of ARP Electronic Payments project.

88	Life to Date Activity Budget				CURRENT	
89	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES
90	G-Grants	G1721609010014	60105	FULL TIME CERTIFIED, City Payroll	14,543,329	(706,183)
91	G-Grants	G1721609010019	60105	FULL TIME CERTIFIED, Recognition Pay	1,000,000	(338,817)
92	G-Grants	G1721609010038	73555	PMT TO SUBCONTRACTOR, Electronic Payments	2,000,000	(555,000)
93	G-Grants	G1721609010042	73555	PMT TO SUBCONTRACTOR, Virtual Inspections	907,145	1,800,000
94	G-Grants	G1721609019999	74105	CONTINGENCY, ARP FRF	200,000	(200,000)
95	TOTAL:				18,650,474	-

96

97 **Financing Changes**

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves \$55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u
contract as part of ARP Electronic Payments project.

99	Life to Date Activity Budget				CURRENT	
100	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES
101	G-Grants	G1721609010014	43030	DEPT OF TREASURY, City Payroll	(26,773,329)	706,183
102	G-Grants	G1721609010019	43030	DEPT OF TREASURY, Recognition Pay	(1,000,000)	338,817
103	G-Grants	G1721609010038	43030	DEPT OF TREASURY, Electronic Payments	(200,000)	555,000
104	G-Grants	G1721609010042	43030	DEPT OF TREASURY, Virtual Inspections	(907,145)	(1,800,000)
105	G-Grants	G1721609019999	43030	DEPT OF TREASURY, ARP FRF	(200,000)	200,000
TOTAL:					(29,080,474)	-



Used for Infor

AMENDED BUDGET
8,841,122
2,730,900
85,409
1,793,748
450,472
1,160,417
199,716
46,694
241,636
623,543
620,556
13,624,824
1,030,028
200,000
30,000
31,493
30,000
20,392
304,100
7,222,897
4,742,500
32,865,179
1,800,000
15,685,533
220,000
5,245,144
1,485,339
101,331,642
336,957
21,716
17,950
4,199
12,305
73,440
106,980
573,546

AMENDED BUDGET
(101,331,642)
(101,331,642)



Used for Infor

AMENDED BUDGET
13,837,146
661,183
1,445,000
2,707,145
-
18,650,474

Used for Infor

AMENDED BUDGET
(26,067,146)
(661,183)
355,000
(2,707,145)
-
(29,080,474)

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.) Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.)	Budget Amendment Resolution and Public Hearing	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget - Amend spending and financing to recognize new revenue in the appropriate company and activity	C.C. 10.07.1
2.) Accept a Grant			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing	- Amend spending and financing to recognize the grant in the appropriate company and activity	Admin 41.03
b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
	Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were included in the current year's budget	
3.) Transfer Appropriations within Departments:			
a.) Within the same Fund/Company	Administrative Order (A.O.)	- Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies - Amend spending and financing to recognize transfer	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
4.) <u>Transfer Appropriations between Departments</u>			
a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
5.) Allow appropriations to lapse (non-capital improvement dollars)	None	- No action required.	C.C. 10.08
For Lapse of appropriations - Capital improvements see City Charter 10.09.		-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.	
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.		- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	
6.) Enact Emergency Appropriation	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 Budget Amendment Resolution	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2 C.C. 6.06
7.) Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit Recommendation by the Mayor to the City Council of steps to be taken	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	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>			
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

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)	All proposed uses of Contingency funds must first be reviewed by OFS		
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
c.) Financing source is contingency (more than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Reduce amount in appropriate contingency fund ("unallocated reserve account ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

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

<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					