

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 25-428

2

3

Budget Affected:

Operating Budget General Government Accounts

Special Fund

4

5

Total Amount of Transaction:

\$0

6

7

Funding Source:

Other

Please Specify Funding Source:

8

9

Appropriation already included in budget?

Yes

10

11

Charter Citation:

10.7.4

12

Fiscal Analysis

Amending the budget for AU 21117700 - Opioid Settlement and creating department-specific accounting units and projects for each of the identified uses of Opioid Settlement funds in the 2024 and 2025 adopted budgets.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET						
Spending Changes						
No changes						
GL Annual Budget				CURRENT		
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	
1	21117700	60105	FULL TIME CERTIFIED	149,299	(149,299)	
1	21117700	60110	POLICE SWORN	115,000	(115,000)	
1	21117700	61005	SOCIAL SECURITY	9,257	(9,257)	
1	21117700	61010	MEDICARE REGULAR	3,833	(3,833)	
1	21117700	61110	PERA COORDINATED PENSION	11,198	(11,198)	
1	21117700	61130	PERA POLICE	20,355	(20,355)	
1	21117700	61210	EMPLOYEE HEALTH INSURANCE	52,882	(52,882)	
1	21117700	61550	INDIRECT FRINGES	10,176	(10,176)	
1	21117700	68295	PC REPLACEMENT	743	(743)	
1	21117700	63160	GENERAL PROFESSIONAL SERVICES	509,046	(509,046)	
1	21117700	72255	SAFETY SUPPLIES	3,000	(3,000)	
SUBTOTAL:				884,789	(884,789)	
1	21143700	72255	SAFETY SUPPLIES	-	6,000	
SUBTOTAL:				-	6,000	
1	21123700	60105	FULL TIME CERTIFIED	-	146,905	
1	21123700	60110	POLICE SWORN	-	216,913	
1	21123700	61130	PERA POLICE	-	38,394	
1	21123700	61005	SOCIAL SECURITY	-	9,087	
1	21123700	61010	MEDICARE REGULAR	-	5,271	
1	21123700	61110	PERA COORDINATED PENSION	-	10,992	
1	21123700	61210	EMPLOYEE HEALTH INSURANCE	-	69,190	
1	21123700	61550	INDIRECT FRINGES	-	14,267	
1	21123700	68195	PC REPLACEMENT	-	495	
SUBTOTAL:				-	511,514	
1	21112700	63160	GENERAL PROFESSIONAL SERVICES	-	132,567	
SUBTOTAL:				-	132,567	
1	21124700	63160	GENERAL PROFESSIONAL SERVICES	-	1,018,092	
SUBTOTAL:				-	1,018,092	
TOTAL:				884,789	783,384	

73 **Financing Changes**

74 *No changes*

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	21117700	55745	SETTLEMENT AWARDS		(884,789)	884,789
1						
1				TOTAL:	(884,789)	884,789
1						
1	21143700	55745	SETTLEMENT AWARDS		-	(3,000)
1	21143700	59910	USE OF FUND EQUITY		-	(3,000)
1				TOTAL:	-	(6,000)
1						
1	21123700	55745	SETTLEMENT AWARDS		-	(267,979)
1	21123700	59910	USE OF FUND EQUITY		-	(243,535)
1				TOTAL:	-	(511,514)
1						
1	21112700	55745	SETTLEMENT AWARDS		-	(104,764)
1	21112700	59910	USE OF FUND EQUITY		-	(27,803)
1				TOTAL:	-	(132,567)
1						
1	21124700	55745	SETTLEMENT AWARDS		-	(509,046)
1	21124700	59910	USE OF FUND EQUITY		-	(509,046)
1				TOTAL:	-	(1,018,092)
1						
				TOTAL:	(884,789)	(783,384)

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

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

104 **Spending Changes**

105 *Distributing funds within the existing Opioid Settlement AU into newly created operatind projects to help track expenditures.*

Life to Date Activity Budget					CURRENT	
Activity Group	Activity	Account Category	Description		BUDGET	CHANGES
O-Operating	4321155551	72255	SAFETY SUPPLIES		-	6,000
O-Operating	2421155551	63160	GENERAL PROFESSIONAL SERVICES		-	1,018,092
O-Operating	1221155551	60105	FULL TIME CERTIFIED		-	145,493
O-Operating	1221155551	61110	PERA COORDINATED PENSION		-	10,902
O-Operating	1221155551	61005	SOCIAL SECURITY		-	9,012
O-Operating	1221155551	61010	MEDICARE REGULAR		-	2,108
O-Operating	1221155551	61210	EMPLOYEE HEALTH INSURANCE		-	33,095
O-Operating	1221155551	61550	INDIRECT FRINGES		-	5,709
O-Operating	1221155552	68195	PC REPLACEMENT		-	248
O-Operating	2321155551	60105	FULL TIME CERTIFIED		-	146,905
O-Operating	2321155551	60110	POLICE SWORN		-	216,913
O-Operating	2321155551	61130	PERA POLICE		-	38,394
O-Operating	2321155551	61005	SOCIAL SECURITY		-	9,087
O-Operating	2321155551	61010	MEDICARE REGULAR		-	5,271
O-Operating	2321155551	61110	PERA COORDINATED PENSION		-	10,992
O-Operating	2321155551	61210	EMPLOYEE HEALTH INSURANCE		-	69,190
O-Operating	2321155551	61550	INDIRECT FRINGES		-	14,267
O-Operating	2321155552	68195	PC REPLACEMENT		-	495
				TOTAL:	-	1,742,173

126 **Financing Changes**

127 *Distributing funds within the existing Opioid Settlement AU into newly created operatind projects to help track expenditures.*

Life to Date Activity Budget					CURRENT	
Activity Group	Activity	Account Category	Description		BUDGET	CHANGES
O-Operating	4321155551	55745	SETTLEMENT AWARDS		-	(3,000)
O-Operating	4321155551	59910	USE OF FUND EQUITY		-	(3,000)
O-Operating	2321155551	55745	SETTLEMENT AWARDS		-	(509,046)
O-Operating	2321155551	59910	USE OF FUND EQUITY		-	(509,046)
O-Operating	1221155551	55745	SETTLEMENT AWARDS		-	(104,764)
O-Operating	1221155551	59910	USE OF FUND EQUITY		-	(101,803)
O-Operating	2421155551	55745	SETTLEMENT AWARDS		-	(267,979)
O-Operating	2421155551	59910	USE OF FUND EQUITY		-	(243,535)
				TOTAL:	-	(1,742,173)



**AMENDED
BUDGET**

-
-
-
-
-
-
-
-
-
-
-
-
-

6,000
6,000

146,905
216,913
38,394
9,087
5,271
10,992
69,190
14,267
495
511,514

132,567
132,567

-
1,018,092
1,018,092

1,668,173

AMENDED
BUDGET

-

-

(3,000)
(3,000)
(6,000)

(267,979)
(243,535)
(511,514)

(104,764)
(27,803)
(132,567)

(509,046)
(509,046)
(1,018,092)

(1,668,173)



AMENDED
BUDGET

6,000
1,018,092
145,493
10,902
9,012
2,108
33,095
5,709
248
146,905
216,913
38,394
9,087
5,271
10,992
69,190
14,267
495
1,742,173

AMENDED
BUDGET

(3,000)
(3,000)
(509,046)
(509,046)
(104,764)
(101,803)
(267,979)
(243,535)
(1,742,173)

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					