

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 PH 21-328
2		
3	Budget Affected:	Operating Budget Multiple Departments Multiple Funds
4		
5	Total Amount (transfer of appropriation):	480,918
6	Total Amount (supplemental appropriation):	3,218,780
7		
8	Funding Source:	Multiple
9		
10	Appropriation already included in budget?	No
11		
12	Charter Citation:	City Charter 10.07.1 & 10.07.4

Fiscal Analysis

This year end resolution accomplishes the following:

- 19 - Adjust property tax revenue projections.
- 20 - Increase funding for Police and Fire overtime costs.
- 21 - Move Earned Sick and Safe Time (ESST) funding from the citywide general government account to Parks where costs related to ESST have been incurred in 2021.
- 22 - Move Paid Parental Leave (PPL) funding from the citywide general government account to Fire where costs related to PPL have been incurred in 2021.
- 23 - Update operating budgets in City Council.
- 24 - Update operating budgets in HREEO and RiverPrint.
- 25 - Update operating budgets in Central Service Fund - Innovation-Technology AU.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Financing Changes

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
<i>Adjust property tax revenue projections</i>						
1	10017100	40005	Current Property Tax	122,341,183	3,218,780	125,559,963
General Fund TOTAL:				122,341,183	3,218,780	125,559,963

Spending Changes

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
<i>Recognize increased 2021 spending in the Police and Fire Departments</i>						
1	10022210	60183	OVERTIME FIRE SWORN	295,013	910,985	1,205,998
1	10022210	61135	PERA FIRE	6,922,355	161,246	7,083,601
1	10022210	61010	MEDICARE REGULAR	551,339	13,208	564,547
1	10022210	61550	INDIRECT FRINGES	1,960,669	45,548	2,006,217
1	10023200	60180	OVERTIME POLICE SWORN	675,394	1,681,670	2,357,064
1	10023200	61130	PERA POLICE	6,187,896	297,657	6,485,553
1	10023200	61010	MEDICARE REGULAR	502,796	24,384	527,180
1	10023200	61550	INDIRECT FRINGES	1,793,749	84,082	1,877,831
TOTAL:				18,889,211	3,218,780	22,107,991
<i>Update operating budgets for ESST in Parks Department</i>						
1	10017500	74105	Reduce ESST Gen Gov't Contingent Appropriation	366,034	(24,112)	341,922
1	10041200	60410	Increase Parks general fund funding for ESST Costs	-	12,056	12,056
1	10041625	60410	Increase Parks general fund funding for ESST Costs	-	12,056	12,056
TOTAL:				366,034	-	366,034

69	Update operating budgets for PPL in Fire Department							
70								
71	1	10017600	61905	Reduce PPL General Government Appropriation	200,000	(200,000)	-	
72	1	10022210	60115	Increase Fire salary budget for PPL costs	34,391,143	160,000	34,551,143	
73	1	10022210	61550	Increase Fire benefits budget for PPL costs	1,960,669	40,000	2,000,669	
74								
75								
76					TOTAL:	36,551,812	-	36,551,812
77	Update operating budgets in City Council							
78								
79	1	10010100	60165	Increase (decrease) attrition budget	-	(16,000)	(16,000)	
80	1	10010100	60845	Reduce budget to for transfer to Innovation-Tech	19,855	(19,855)	-	
81	1	10010105	60845	Reduce budget to for transfer to Innovation-Tech	11,152	(11,152)	-	
82	1	10010100	67505	Reduce budget to for transfer to Innovation-Tech	11,800	(10,800)	1,000	
83	1	10010105	70110	Reduce budget to for transfer to Innovation-Tech	49,240	(27,193)	22,047	
84	1	10010105	79230	Transfer to Innovation-Tech	-	85,000	85,000	
85								
86					TOTAL:	92,047	-	92,047
87								
88	Update operating budgets in HREEO/Zero out RiverPrint - General Fund							
89	1	10015500	60835	Adjust HREEO GF for RiverPrint employees	(142,993)	-	(142,993)	
90	1	10015500	60105	Adjust HREEO GF for RiverPrint employees	-	126,283	126,283	
91	1	10015500	61005	Adjust HREEO GF for RiverPrint employees	(8,866)	7,829	(1,037)	
92	1	10015500	61010	Adjust HREEO GF for RiverPrint employees	(2,073)	1,831	(242)	
93	1	10015500	61110	Adjust HREEO GF for RiverPrint employees	(10,724)	9,471	(1,253)	
94	1	10015500	61210	Adjust HREEO GF for RiverPrint employees	-	20,078	20,078	
95	1	10015500	61550	Adjust HREEO GF for RiverPrint employees	(7,150)	6,314	(836)	
96	1	10015500	79225	Remove RiverPrint transfer	171,806	(171,806)	-	
97								
98					TOTAL:	-	-	-
99								
100				General Fund TOTAL:	55,899,104	3,218,780	59,117,884	
101								
102	Financing Changes							
103								
104	GL Annual Budget				CURRENT		AMENDED	
105	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
106								
107	Update operating budgets in HREEO/Zero out RiverPrint - Special Fund							
108								
109	1	61015310	56220	Remove RiverPrint revenue	(171,806)	171,806	-	
110								
111					TOTAL:	(171,806)	171,806	-
112								
113	Update operating budgets in Central Service Fund - Innovation-Technology AU							
114								
115	1	71017505	56220	Transfer from General Fund for City Council	-	(85,000)	(85,000)	
116								
117					TOTAL:	-	(85,000)	(85,000)
118								
119								
120				Special Fund TOTAL:	(171,806)	86,806	(85,000)	
121								
122	Spending Changes							
123								
124	GL Annual Budget				CURRENT		AMENDED	
125	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
126								
127	Update operating budgets in HREEO/Zero out RiverPrint - Special Fund							
128								
129	1	61015310	60105	Remove RiverPrint spending	126,282	(126,282)	-	
130	1	61015310	61005	Remove RiverPrint spending	7,829	(7,829)	-	
131	1	61015310	61010	Remove RiverPrint spending	1,831	(1,831)	-	
132	1	61015310	61110	Remove RiverPrint spending	9,471	(9,471)	-	
133	1	61015310	61210	Remove RiverPrint spending	20,078	(20,078)	-	
134	1	61015310	61550	Remove RiverPrint spending	6,314	(6,314)	-	
135								
136					TOTAL:	171,805	(171,805)	-
137								
138	Update operating budgets in Central Service Fund - Innovation-Technology AU							
139								
140	1	71017505	63105	Spending on audit (to be carried forward)	-	85,000	85,000	
141								
142					TOTAL:	-	85,000	85,000
143								
144				Special Fund TOTAL:	171,805	(86,805)	85,000	
145								

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 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 the grant in the appropriate company and activity	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)	- Accept the awarded grant funds - 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.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u>	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.) <u>Enact Emergency Appropriation</u>	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.) <u>Reduction of Appropriations</u>	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 (" <i>unallocated reserve account</i> ")	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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	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		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	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) City Charter 10.09
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	
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	

<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					