

## **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 22-1868

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Budget Affected:

Operating Budget General Government Accounts

Special Fund

4

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Total Amount of Transaction:

-

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Funding Source:

Grant

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Appropriation already included in budget?

Yes

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Charter Citation:

10.7.4

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Fiscal Analysis

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Budgeting \$42,025,497 of ARP funds for projects that support modernization of city services and budget stabilization.

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Detail Accounting Codes:

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GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20017820	60105	FULL TIME CERTIFIED		10,649,437	6,157,612	16,807,049
1	20017820	60110	POLICE SWORN		2,000,000	(1,500,000)	500,000
1	20017820	60115	FIRE SWORN		12,230,000	-	12,230,000
1	20017820	60140	FULL TIME APPOINTED		344,520	-	344,520
1	20017820	60305	PART TIME CERTIFIED		247,261	-	247,261
1	20017820	60310	PART TIME NOT CERTIFIED		53,954	-	53,954
1	20017820	60410	NOT CERTIFIED TEMP SEASONAL		1,993,061	-	1,993,061
1	20017820	60835	SALARY NEEDS		1,323	-	1,323
1	20017820	61005	SOCIAL SECURITY		250,037	-	250,037
1	20017820	61010	MEDICARE REGULAR		59,025	7,250	66,275
1	20017820	61110	PERA COORDINATED PENSION		305,301	88,500	393,801
1	20017820	61210	EMPLOYEE HEALTH INSURANCE		798,766	110,150	908,916
1	20017820	61501	OTHER EMPLOYEE BENEFITS		57,071	-	57,071
1	20017820	61550	INDIRECT FRINGES		203,534	25,000	228,534
1	20017820	63160	GENERAL PROFESSIONAL SERVICE		11,906,222	1,220,940	13,127,162
1	20017820	68105	MANAGEMENT AND ADMIN SERVICE		969,910	-	969,910
1	20017820	68185	TRAFFIC SERVICES		200,000	-	200,000
1	20017820	70110	COMPUTER SOFTWARE		31,493	-	31,493
1	20017820	70530	GEN OFFICE SUPPLIES		31,778	-	31,778
1	20017820	71205	ELECTRICITY		20,392	-	20,392
1	20017820	72220	LAW ENFORCEMENT SUPPLIES		-	304,100	304,100
1	20017820	73120	OUTSIDE LOAN		10,384,489	-	10,384,489
1	20017820	73220	PMT TO SUBCONTRACTOR GRANT		8,500,000	-	8,500,000
1	20017820	73555	PMT TO SUBCONTRACTOR		30,360,000	7,094,000	37,454,000
1	20017820	74105	CONTINGENCY		67,757,412	(22,702,543)	45,054,869
1	20017820	76805	CAPITAL OUTLAY		4,404,708	-	4,404,708
1	20017820	79205	TRANSFER TO GENERAL FUND		1,771,441	-	1,771,441
1	20017820	79210	TRANSFER TO SPEC REVENUE FUND		3,332,391	7,194,991	10,527,382
1	20017820	79225	TRANSFER TO ENTERPRISE FUND		-	2,000,000	2,000,000
TOTAL:					168,863,526	-	168,863,526

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20017820	59910	Use of Fund Equity		(81,035,102)	-	(81,035,102)
1	20017820	43030	Dept of Treasury		(83,320,812)	-	(83,320,812)
TOTAL:					(164,355,914)	-	(164,355,914)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

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81 **Spending Changes**

82 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-Grants	G1721609019999	74105	CONTINGENCY, ARP FRF	43,725,497	(42,025,497)	1,700,000
G-Grants	G1721609010008	60105	FULL TIME CERTIFIED, ARP Administration	1,036,979	4,883,761	5,920,740
G-Grants	G1721609010008	63160	GENERAL PROFESSIONAL SERVICE, ARP Administration	703,050	1,220,940	1,923,990
G-Grants	G1721609010011	60105	FULL TIME CERTIFIED, Parks Staff Restoration	1,341,418	1,273,851	2,615,269
G-Grants	G1721609010023	60110	POLICE SWORN, Police Academy Pilot	500,000	500,000	1,000,000
G-Grants	G1721609010023	61010	MEDICARE REGULAR, Police Academy Pilot	7,250	7,250	14,500
G-Grants	G1721609010023	61130	PERA POLICE, Police Academy Pilot	88,500	88,500	177,000
G-Grants	G1721609010023	61210	EMPLOYEE HEALTH INSURANCE, Police Academy Pilot	110,150	110,150	220,300
G-Grants	G1721609010023	61550	INDIRECT FRINGES, Police Academy Pilot	25,000	25,000	50,000
G-Grants	G1721609010023	72220	LAW ENFORCEMENT SUPPLIES, Police Academy Pilot	304,100	304,100	608,200
G-Grants	G1721609010020	79210	TRANSFER TO SPEC REVENUE FUND, PW Budget Stabilization	3,332,391	5,194,991	8,527,382
G-Grants	G1721609012000	74105	CONTINGENCY, 30% AMI Affordable Housing	8,956,283	17,500,000	26,456,283
G-Grants	G1721609010036	74105	CONTINGENCY, Grant Matching	-	1,822,954	1,822,954
G-Grants	G1721609010037	73555	PMT TO SUBCONTRACTOR, Council Office Redesign	-	1,944,000	1,944,000
G-Grants	G1721609010038	73555	PMT TO SUBCONTRACTOR, Electronic Payments	-	2,000,000	2,000,000
G-Grants	G1721609010039	73555	PMT TO SUBCONTRACTOR, Route Optimization	-	900,000	900,000
G-Grants	G1721609010040	73555	PMT TO SUBCONTRACTOR, Smart Library Transformation	-	1,250,000	1,250,000
G-Grants	G1721609010041	79225	TRANSFER TO ENTERPRISE FUND, Parking Fund Stabilization	-	2,000,000	2,000,000
G-Grants	G1721609010042	73555	PMT TO SUBCONTRACTOR, Virtual Inspections	-	1,000,000	1,000,000
G-Grants	G1721609010026	60110	POLICE SWORN, COPS Grant Match	2,000,000	(2,000,000)	-
G-Grants	G1721609010026	79210	TRANSFER TO SPEC REVENUE FUND, COPS Grant Match	-	2,000,000	2,000,000
G-Grants	G1721609010028	76505	EQUIPMENT, Parks Recreation Expansion	345,000	(345,000)	-
G-Grants	G1721609010028	76520	VEHICLES, Parks Recreation Expansion	-	345,000	345,000
TOTAL:				62,475,618	-	62,475,618

110 **Financing Changes**

111 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-Grants	G1721609019999	43030	DEPT OF TREASURY, ARP FRF	(43,725,497)	42,025,497	(1,700,000)
G-Grants	G1721609010008	43030	DEPT OF TREASURY, ARP Administration	(1,850,029)	(6,104,701)	(7,954,730)
G-Grants	G1721609010011	43030	DEPT OF TREASURY, Parks Staff Restoration	(1,341,418)	(1,273,851)	(2,615,269)
G-Grants	G1721609010020	43030	DEPT OF TREASURY, PW Budget Stabilization	(3,332,391)	(5,194,991)	(8,527,382)
G-Grants	G1721609010023	43030	DEPT OF TREASURY, Police Academy Pilot	(1,035,000)	(1,035,000)	(2,070,000)
G-Grants	G1721609012000	43030	DEPT OF TREASURY, 30% AMI Affordable Housing	(8,956,283)	(17,500,000)	(26,456,283)
G-Grants	G1721609010036	43030	DEPT OF TREASURY, Grant Matching	-	(1,822,954)	(1,822,954)
G-Grants	G1721609010037	43030	DEPT OF TREASURY, Council Office Redesign	-	(1,944,000)	(1,944,000)
G-Grants	G1721609010038	43030	DEPT OF TREASURY, Electronic Payments	-	(2,000,000)	(2,000,000)
G-Grants	G1721609010039	43030	DEPT OF TREASURY, Route Optimization	-	(900,000)	(900,000)
G-Grants	G1721609010040	43030	DEPT OF TREASURY, Smart Library Transformation	-	(1,250,000)	(1,250,000)
G-Grants	G1721609010041	43030	DEPT OF TREASURY, Parking Fund Stabilization	-	(2,000,000)	(2,000,000)
G-Grants	G1721609010042	43030	DEPT OF TREASURY, Virtual Inspections	-	(1,000,000)	(1,000,000)
TOTAL:				(60,240,618)	-	(60,240,618)

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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	- 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.) <b>Accept a Grant</b>			
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.) <b>Transfer Appropriations within Departments:</b>			
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.) <b><u>Transfer Appropriations between Departments</u></b>			
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.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>	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.) <b>Enact Emergency Appropriation</b>	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.) <b>Reduction of Appropriations</b>	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					