

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	<u>File ID Number:</u>	RES PH 22-188
2		
3	<u>Budget Affected:</u>	Multiple Departments Multiple Funds
4		
5	<u>Total Amount of Transaction:</u>	124,248
6		
7	<u>Funding Source:</u>	Grant
8		
9		Appropriation already included in budget? No
10		
11	<u>Charter Citation:</u>	10.7.1, and 10.7.4
12		

Fiscal Analysis

16 Establishes a budget in the PED Operations Fund for staff involved in administering deeply affordable housing projects, and shifts \$969,910 from the ARP
 17 Deeply Affordable Housing holding budget and the ARP Administration budget into an account to support costs associated with administering the
 18 program.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget				CURRENT	CHANGES	AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET	
Shift budget from the ARP Deeply Affordable Housing holding budget and ARP Administration budget to an account to support administration of the program.							
1	20017820	60105	FULL TIME CERTIFIED	10,676,891	(310,682)	10,366,209	
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	493,061	-	493,061	
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	-	59,025	
1	20017820	61110	PERA COORDINATED PENSION	305,301	-	305,301	
1	20017820	61210	EMPLOYEE HEALTH INSURANCE	798,766	-	798,766	
1	20017820	61550	INDIRECT FRINGES	203,534	-	203,534	
1	20017820	63160	GENERAL PROFESSIONAL SERVICE	888,050	-	888,050	
1	20017820	68105	MANAGEMENT AND ADMIN FEE	-	969,910	969,910	
1	20017820	70110	COMPUTER SOFTWARE	31,493	-	31,493	
1	20017820	70530	GEN OFFICE SUPPLIES	30,000	-	30,000	
1	20017820	71205	ELECTRICITY	20,392	-	20,392	
1	20017820	73120	OUTSIDE LOAN	2,534,489	-	2,534,489	
1	20017820	73220	PMT TO SUBCONTRACTOR GRANT	4,500,000	-	4,500,000	
1	20017820	73555	PMT TO SUBCONTRACTOR	4,000,000	-	4,000,000	
1	20017820	74105	CONTINGENCY	121,583,985	(659,228)	120,924,757	
1	20017820	79205	TRANSFER TO GENERAL FUND	1,771,441	-	1,771,441	
1	20017820	79210	TRANSFER TO SPEC REVENUE FUND	3,332,391	-	3,332,391	
				TOTAL:	164,355,914	-	164,355,914
Establishes a budget in the PED Operations Fund for administering deeply affordable housing projects.							
1	78051100	60105	FULL TIME CERTIFIED	6,644,933	74,512	6,719,445	
1	78051100	61005	SOCIAL SECURITY	496,829	4,620	501,449	
1	78051100	61010	MEDICARE REGULAR	116,764	1,080	117,844	
1	78051100	61110	PERA COORDINATED PENSION	601,326	5,588	606,914	
1	78051100	61210	EMPLOYEE HEALTH INSURANCE	1,161,827	34,722	1,196,549	
1	78051100	61550	INDIRECT FRINGES	407,107	3,726	410,833	
				TOTAL:	9,428,786	124,248	9,553,034

71 **Financing Changes**

72 *(Action Accomplished)*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
76	1	20017820	59910	Use of Fund Equity	(81,035,102)	-	(81,035,102)
77	1	20017820	43030	Dept of Treasury	(83,320,812)	-	(83,320,812)
				TOTAL:	(164,355,914)	-	(164,355,914)
79	<i>Establishes a budget in the PED Operations Fund for administering deeply affordable housing projects.</i>						
80	1	78051100	51175	Administrative Fee	(10,879,167)	(124,248)	(11,003,415)
				TOTAL:	(10,879,167)	(124,248)	(11,003,415)

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**

87 *Shift budget from the ARP Deeply Affordable Housing holding budget and ARP Administration budget to an account to support administration of the program.*

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
91	G-Grants	G1721609010008	60105	Full Time Certified, ARP Administration	1,347,661	(310,682)	1,036,979
92	G-Grants	G1721609012000	74105	Contingency, PED 30 Percent AMI Deeply Affordable Housing	17,465,511	(659,228)	16,806,283
93	G-Grants	G1721609012001	68105	Management and Admin Fee, 30 Percent AMI Administration	-	969,910	969,910
				TOTAL:	18,813,172	-	18,813,172

95

96 **Financing Changes**

97 *Shift budget from the ARP Deeply Affordable Housing holding budget and ARP Administration budget to an account to support administration of the program.*

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
101	G-Grants	G1721609010008	43115	USTreas MN Dept of Revenue, ARP Administration	(2,160,711)	310,682	(1,850,029)
102	G-Grants	G1721609012000	43115	USTreas MN Dept of Revenue, 30 Percent AMI Deeply Affordable Housing	(17,465,511)	659,228	(16,806,283)
103	G-Grants	G1721609012001	43030	Dept of Treasury, 30 Percent AMI Administration	(155,341)	(969,910)	(1,125,251)
				TOTAL:	(19,781,563)	-	(19,781,563)

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.) Transfer Appropriations between Departments			
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 (" <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> ") - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	Administrative Code 57.09 (4) 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) 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					