

## 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>	AO 24-15
2		
3	<u>Budget Affected:</u>	Operating Budget Public Works                      Special Fund
4		
5	<u>Total Amount of Transaction:</u>	1,789,147
6		
7	<u>Funding Source:</u>	Transfer of Appropriations
8		
9		Appropriation already included in budget?              Yes
10		
11	<u>Charter Citation:</u>	10.7.4
12		

**Fiscal Analysis**

Amending the 2024 financing and spending plans in the Department of Public Works Engineering Fund to move previously budgeted and newly identified personnel and operating expenses in the amount of \$1,789,147 to a dedicated accounting unit for 1% local option sales and use tax.

**Detail Accounting Codes:**

**GENERAL LEDGER (GL) - ANNUAL BUDGET**

**Spending Changes**

*No net increase to spending or revenue budgets. Moving \$1,098,745 in previously budgeted spending and \$690,042 in newly identified personnel and operating expenses to new 1% local option sale and use tax accounting unit 73231220 for a total of \$1,789,147.*

GL Annual Budget				CURRENT	CHANGES	AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET	
31	1	73231204	60105	Full Time Certified	651,849.00	(108,865.00)	542,984.00
32	1	73231204	61005	Social Security	41,156.89	(6,733.00)	34,423.89
33	1	73231204	61010	Medicare Regular	9,690.00	(1,575.00)	8,115.00
34	1	73231204	61110	PERA Coordinated Pension	50,120.30	(8,145.00)	41,975.30
35	1	73231204	61210	Employee Health Insurance	96,057.00	(15,967.00)	80,090.00
36	1	73231204	61550	Indirect Fringes	26,782.92	(4,561.00)	22,221.92
37	1	73231206	60105	Full Time Certified	824,415.00	(91,193.00)	733,222.00
38	1	73231206	61005	Social Security	51,744.34	(5,640.00)	46,104.34
39	1	73231206	61010	Medicare Regular	12,100.27	(1,319.00)	10,781.27
40	1	73231206	61110	PERA Coordinated Pension	62,591.90	(6,822.00)	55,769.90
41	1	73231206	61210	Employee Health Insurance	108,782.00	(15,967.00)	92,815.00
42	1	73231206	61550	Indirect Fringes	33,449.08	(3,821.00)	29,628.08
43	1	73231210	60105	Full Time Certified	1,072,525.00	(156,939.00)	915,586.00
44	1	73231210	61005	Social Security	67,698.43	(9,706.00)	57,992.43
45	1	73231210	61010	Medicare Regular	15,832.08	(2,270.00)	13,562.08
46	1	73231210	61110	PERA Coordinated Pension	81,894.23	(11,742.00)	70,152.23
47	1	73231210	61210	Employee Health Insurance	184,583.00	(31,934.00)	152,649.00
48	1	73231210	61550	Indirect Fringes	43,761.92	(6,575.00)	37,186.92
49	1	73231211	60105	Full Time Certified	803,837.00	(180,524.00)	623,313.00
50	1	73231211	61005	Social Security	50,110.50	(11,165.00)	38,945.50
51	1	73231211	61010	Medicare Regular	61,010.00	(2,611.00)	58,399.00
52	1	73231211	61110	PERA Coordinated Pension	60,617.40	(13,506.00)	47,111.40
53	1	73231211	61210	Employee Health Insurance	141,599.00	(31,934.00)	109,665.00
54	1	73231211	61550	Indirect Fringes	32,393.16	(7,563.00)	24,830.16
55	1	73231212	60105	Full Time Certified	719,844.00	(93,862.00)	625,982.00
56	1	73231212	61005	Social Security	45,121.56	(5,805.00)	39,316.56
57	1	73231212	61010	Medicare Regular	10,553.01	(1,358.00)	9,195.01
58	1	73231212	61110	PERA Coordinated Pension	54,583.50	(7,022.00)	47,561.50
59	1	73231212	61210	Employee Health Insurance	97,672.00	(15,967.00)	81,705.00
60	1	73231212	61550	Indirect Fringes	29,168.96	(3,932.00)	25,236.96
61	1	73231214	60105	Full Time Certified	996,750.00	(84,098.00)	912,652.00
62	1	73231214	61005	Social Security	66,345.48	(5,201.00)	61,144.48
63	1	73231214	61010	Medicare Regular	15,516.82	(1,217.00)	14,299.82
64	1	73231214	61110	PERA Coordinated Pension	80,254.35	(6,292.00)	73,962.35
65	1	73231214	61210	Employee Health Insurance	210,425.00	(31,934.00)	178,491.00
66	1	73231214	61550	Indirect Fringes	42,881.92	(3,523.00)	39,358.92
67	1	73231214	74105	Contingency	1,355,301.00	(690,402.00)	664,899.00
68	1	73231215	60105	Full Time Certified	848,348.00	(71,659.00)	776,689.00

69	1	73231215	61005	Social Security	59,297.36	(4,432.00)	54,865.36	
70	1	73231215	61010	Medicare Regular	13,866.81	(1,036.00)	12,830.81	
71	1	73231215	61110	PERA Coordinated Pension	71,732.50	(5,361.00)	66,371.50	
72	1	73231215	61210	Employee Health Insurance	178,569.00	(15,967.00)	162,602.00	
73	1	73231215	61550	Indirect Fringes	38,325.12	(3,002.00)	35,323.12	
74	1	73231220	60105	Full Time Certified	-	1,043,282	1,043,282	
75	1	73231220	61005	Social Security	-	64,687	64,687	
76	1	73231220	61010	Medicare Regular	-	16,698	16,698	
77	1	73231220	61110	PERA Coordinated Pension	-	78,246	78,246	
78	1	73231220	61210	Employee Health Insurance	-	207,574	207,574	
79	1	73231220	61550	Indirect Fringes	-	44,210	44,210	
80	1	73231220	63125	Consulting	-	10,000	10,000	
81	1	73231220	63160	General Professional Services	-	10,000	10,000	
82	1	73231220	63335	Testing Services	-	5,000	5,000	
83	1	73231220	64610	Bldg and Office Space Rent	-	45,000	45,000	
84	1	73231220	64755	Comp Equip Cycle 1	-	15,000	15,000	
85	1	73231220	65140	Telephone Monthly Charge	-	3,500	3,500	
86	1	73231220	65165	Telephone Cell Phones	-	8,500	8,500	
87	1	73231220	67325	Graphic Services	-	50,000	50,000	
88	1	73231220	67335	Printing Riverprint	-	1,500	1,500	
89	1	73231220	67525	Membership Dues	-	2,000	2,000	
90	1	73231220	67615	Regular Mileage	-	4,000	4,000	
91	1	73231220	67630	Parking Expense	-	4,500	4,500	
92	1	73231220	68105	Mgmt and Admin Services	-	115,000	115,000	
93	1	73231220	68165	Vehicle Rental	-	15,000	15,000	
94	1	73231220	69590	Other Services	-	10,000	10,000	
95	1	73231220	70110	Computer Software	-	7,500	7,500	
96	1	73231220	70130	Computer Supplies	-	7,500	7,500	
97	1	73231220	70525	Office Supplies Contract	-	4,500	4,500	
98	1	73231220	70530	General Office Supplies	-	1,500	1,500	
99	1	73231220	71535	Painting Supplies	-	750	750	
100	1	73231220	72105	Clothing Allowance	-	500	500	
101	1	73231220	72110	Shoe Allowance	-	2,200	2,200	
102	1	73231220	72310	Survey Supplies	-	1,000	1,000	
103	1	73231220	72905	Addl Special Materials and Supplies	-	10,000	10,000	
104					-	-	-	
105					TOTAL:	9,519,157	-	9,519,157

107 **Financing Changes**

108 *No net increase to spending or revenue budgets. Moving \$1,789,147 in financing to new 1% local option sale and use tax accounting unit 73231220 for previously budgeted and newly identified personnel and operating expenses.*

109 <b>GL Annual Budget</b>				<b>CURRENT</b>		<b>AMENDED</b>	
<b>Company</b>	<b>Fund-Dept-Cost Center</b>	<b>Account</b>	<b>Description</b>	<b>BUDGET</b>	<b>CHANGES</b>	<b>BUDGET</b>	
111	1	73231214	51215	PW Construction Services	(5,121,077.00)	1,789,147.00	(3,331,930.00)
112	1	73231220	51230	Engineering Services	-	(1,789,147.00)	(1,789,147.00)
113				TOTAL:	(5,121,077.00)	-	(5,121,077.00)

## 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  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.) <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
<b>4.) Transfer Appropriations between Departments</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
<b>5.) 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	
<b>6.) 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
<b>7.) 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 (" <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					