

City of Saint Paul Financial Analysis Template Instructions

Purpose of the Fiscal Analysis Template:

- The purpose of this template is to standardize the information accompanying financial resolutions that come before the Mayor and City Council. This form will be **required** to be submitted as an attachment to **all resolutions and administrative orders that contain budget changes, are related to grants or donations, or otherwise impact the city's finances.**
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the drafter.

Fiscal Analysis Template Tab

- Fill out all of the information in [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.
- The top portion of the file, including the fiscal analysis, will need to be filled out for any finance related action, including:
 - Grants: applying for, accepting and budgeting
 - Donations: soliciting, accepting, and budgeting
 - Budget amendments (both resolutions and administrative orders)
 - Other action with a financial impact
- If the action includes either a CIB or Operating Budget Amendment, the detail accounting codes section must also be filled out.
- If you have further questions, please contact your budget analyst.

Budget Reference Tabs

- The [Operating Budget Reference](#) and [CIB Budget Reference pages \(blue tabs\)](#) are read-only tabs. They contain guidance on what kind of mayoral and/or council action is required for budget adjustments in both the operating and CIB budgets, and include charter and administrative code citations for these actions.
- If you have questions about what is required to accomplish a particular finance related action, please contact your budget analyst.

Drop Down Menus Tab

- The [Drop Down Menus tab \(grey tab\)](#) is used by OFS only to manage the drop down lists contained in the Financial Analysis template.
- Department staff filling out this form should not attempt to edit this page.

City of Saint Paul Financial Analysis

| | | | | |
|----|-------------------------------------|---|--|--------------|
| 1 | <u>File ID Number:</u> | RES PH 13-261 | | |
| 2 | | | | |
| 3 | <u>Budget Affected:</u> | Operating Budget | Safety and Inspections | Special Fund |
| 4 | | | | |
| 5 | <u>Total Amount of Transaction:</u> | 62,417 | | |
| 6 | | | | |
| 7 | <u>Funding Source:</u> | Other | Please Specify: Permit & Plan Review Revenue | |
| 8 | | | | |
| 9 | | Appropriation already included in budget? | No | |
| 10 | | | | |
| 11 | <u>Charter Citation:</u> | 10.7.1 | | |
| 12 | | | | |
| 13 | | | | |

Fiscal Analysis

16 This resolution authorizes the spending accounts for salaries and fringe benefits for the Department of Safety and Inspection's Construction Services and Permits
 17 division to be increased in the 2013 budget to allow for additional hiring. Construction activity is up substantially in Saint Paul and current staffing levels are not
 18 keeping up with the demand. The proposed 2014 budget includes spending authorization for adding 4.0 FTE: a Senior Building Inspector , Plan Examiner II,
 19 Electrical Inspector and a Plumbing Inspector. Due to the high demand for construction inspections and plan reviews an additional 2.0 FTE's of Trade Inspectors
 20 will be added to the 2014 Budget. To meet the high demand for construction inspections and plan reviews these new hires need to happen as soon as possible in
 21 2013.

22 The cost to pay for these positions for the remainder of 2013 is estimated to be \$62,417. As a result of the increase demand for construction inspections and plan
 23 reviews, revenue is expected to increase and offset the 2013 cost of these new hires.

Detail Accounting Codes:

| | Fund | Activity | Object | Project (if applicable) | Description | CURRENT BUDGET | CHANGES | AMENDED BUDGET | |
|----|---|----------|--------|----------------------------|--|-------------------|---------------|-------------------|-----------|
| 34 | Spending Changes | | | | | | | | |
| 35 | <i>Account for spending increase to hire five FTE positions in 2013</i> | | | | | | | | |
| 32 | 001 | 00184 | 0111 | | Construction Services & Permits-Full Time Certified | 568,817 | 10,816 | 579,633 | |
| 32 | 001 | 00184 | 0117 | | Construction Services & Permits-Trades w/o Benefits | 2,089,420 | 39,074 | 2,128,494 | |
| 33 | 001 | 00184 | 0439 | | Construction Services & Permits-Fringe Benefit | 488,854 | 5,430 | 494,284 | |
| 34 | 001 | 00184 | 0438 | | Construction Services & Permits-Fringe Benefit | 1,164,188 | 7,097 | 1,171,285 | |
| 35 | | | | | | | TOTAL: | | |
| 35 | | | | | | | 4,311,279 | 62,417 | 4,373,696 |

Financing Changes

| | | | | | | | | | |
|----|---|-------|------|--|--|-----------|---------------|-----------|-----------|
| 37 | <i>Account for revenue increase due to the increase demand for Construction Inspections and Plan review</i> | | | | | | | | |
| 37 | 001 | 00184 | 2800 | | | 4,978,371 | 62,417 | 5,040,788 | |
| 38 | | | | | | | TOTAL: | | |
| 39 | | | | | | | 4,978,371 | 62,417 | 5,040,788 |

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Operating Budget Changes Procedures Guide

| In order to: | Resolution, A.O., or Other Documentation Required? | Resolution/AO Action | Charter/Code Citation | Template | Agenda Section |
|--|--|---|---------------------------------|---|----------------|
| 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 | Budget Amendment or Gifts and Donations | Public Hearing |
| 2.) Accept a Grant | | | | | |
| a.) No Budget Previously Establish 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 | Grants | Public Hearing |
| 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 anticipated in the current year's budget | | Grants | Consent |
| 3.) Transfer Appropriations within Departments: | | | | | |
| a.) Within the same Fund (Lawson Company) | 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 | Budget Amendment | Consent |
| b.) Between Funds (Lawson 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 | Budget Amendment | Consent |

Operating Budget Changes Procedures Guide

| In order to: | Resolution, A.O., or Other Documentation Required? | Resolution/AO Action | Charter/Code Citation | Template | Agenda Section |
|--|---|---|-------------------------------|------------------|----------------|
| 4.) Transfer Appropriations between Departments | | | | | |
| a.) Within the same Fund (Lawson 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 | Budget Amendment | Consent |
| b.) Between Funds (Lawson 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 | Budget Amendment | Consent |
| 6.) Allow appropriations to lapse (non-capital improvement dollars) | | | | | |
| For Lapse of appropriations - Capital improvements see City Charter 10.09. 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. | None | - No action required. -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes | C.C. 10.08 | N/A | N/A |
| 7.) 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 | Budget Amendment | Consent |
| 8.) 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 | Budget Amendment | Consent |

CIB Project and Budget Changes Procedures Guide

| In order to: | Resolution and/or AO Required? CIB Approval? | Resolution/AO Action | Charter/Code Citation | Template | Agenda Section |
|---|---|---|---|---|----------------|
| 1) Close a completed project with excess balances | Administrative Order (Completed by OFS) Periodic Review by CIB Committee | - Amend project financing and spending - Transfer excess appropriation to contingency | Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects | Budget Amendment | Consent |
| 2) Close a completed project with no excess balances (but excess spending authority) | Administrative Order (Completed by OFS) Periodic Review by CIB Committee | - Amend project financing and spending | City Charter 10.09 - Accomplished projects | Budget Amendment | Consent |
| 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 | N/A |
| 4) <u>Adding new spending to an existing project (without changing the scope of the project):</u> | | | | | |
| Financing source is new money | CIB Committee Review and Recommendation Mayor recommends via resolution Compliance with the City Comprehensive Plan Public Hearing | - Amend spending and financing to recognize new revenue | Administrative Code 57.09 (1) City Charter 10.07.1 | Budget Amendment or Grants or Gifts and Donations | Public Hearing |
| Financing source is contingency (less than \$25,000) | All proposed uses of contingency must first be reviewed by OFS Transfers within a department require an Administrative Order (Completed by departments. Verified and approved by OFS) A.O.s require Periodic Review by CIB Committee Transfers between departments require a Resolution (Completed by departments. Verified and approved by OFS) | - Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency | Administrative Code 57.09 (3) a City Charter 10.07.4 | Budget Amendment | Consent |

| | | | | | | |
|---|--|--|--|---|---|-------------------------------------|
| | Financing source is contingency (more than \$25,000) | All proposed uses of contingency must first be reviewed by OFS CIB Committee Review and recommendation Mayor recommends via resolution Public Hearing | - Reduce amount in contingency fund (" <i>unallocated reserve account</i> ") - Amend project spending and financing to recognize use of contingency | Administrative Code 57.09 (3) b City Charter 10.07.4 | Budget Amendment | Public Hearing |
| <u>Add a new project</u> | | | | | | |
| 5) OR | | | | | | |
| <u>Expand the scope of an existing project:</u> | | | | | | |
| | Financing source is new money | CIB Committee Review and Recommendation Mayor recommends via resolution Compliance with the City Comprehensive Plan Public Hearing | - Amend spending and financing to recognize new revenue | Administrative Code 57.09 (1) City Charter 10.07.1 | Budget Amendment or Grants or Gifts and Donations | Public Hearing |
| | Financing source is contingency | All proposed uses of contingency must first be reviewed by OFS CIB Committee Review and recommendation Mayor recommends via resolution Public Hearing | - Transfer dollars from contingency to new project - Amend spending and financing to recognize new revenue | City Charter 10.07.4 Administrative Code 57.09 (1) | Budget Amendment | 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> ") - Re-appropriation of the funds needs CIB review, mayor recommendation, and council approval (see either of the "Add dollars to a project" scenarios above) | City Charter 10.09 Administrative Code 57.09 (4) | Budget Amendment | Consent |
| 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 | | Budget Amendment | Consent or Public Hearing |

| <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?) |
|---|--|---|--|--|
| Multiple Departments | | | Currently Budgeted | Approp Yes |
| City Attorney's Office | Both Operating and CIB Budget | General Fund | Transfer of Appropriations | No |
| City Council | Operating Budget | Special Fund | Grant | |
| Emergency Management | CIB Budget | Capital | Donation | |
| Financial Services | | Multiple Funds | Multiple | |
| Fire and Safety Services | | | Other | |
| 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 | | | | |

| Title | Budget # | Annual Sal & Frng | Nov-Dec | PERA 7.25% 51180 | FICA 6.2% 51115 | Medicare 1.45% 51130 | Indirect 5.17% 51930 | |
|------------------------|---------------|-------------------|--------------|---------------------|--------------------|-------------------------|-------------------------|--------------|
| Plan Examiner II | 1033351-50100 | 81,190 | 13,532 | 981 | 839 | 196 | 700 | 10,816 |
| Sr. Building Inspector | 1033351-50165 | 165,714 | 27,619 | 2,002 | 1,712 | 400 | 1,428 | 22,076 |
| Electrical Inspector | 1033351-50165 | 88,400 | 7,367 | 534 | 457 | 107 | 381 | 5,888 |
| Plumbing Inspector | 1033351-50165 | 88,790 | 7,399 | 536 | 459 | 107 | 383 | 5,914 |
| Building Inspector | 1033351-50165 | 78,000 | <u>6,500</u> | <u>471</u> | <u>403</u> | <u>94</u> | <u>336</u> | <u>5,195</u> |
| | | | 62,417 | 4,525 | 3,870 | 905 | 3,227 | 49,890 |

| | Current Budget | Change | Amended Budget | |
|---------------|----------------|--------------|-------------------|--------|
| 1033351-50100 | 568,817 | 10,816 | 579,633 | |
| 1033351-50165 | 2,089,420 | 39,074 | 2,128,494 | |
| 51180 | 117,124 | 4,525 | 121,649 | |
| 51115 | 157,434 | 3,870 | 161,304 | |
| 51130 | 36,819 | 905 | 37,724 | |
| 51930 | <u>131,280</u> | <u>3,227</u> | <u>134,507</u> | |
| | 3,100,894 | 62,417 | 3,163,311 | 62,417 |