

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

File ID Number:	AO 15-84	
Budget Affected:	Operating Budget Mayor's Office	Special Fund
Total Amount of Transaction:	263,666.00	
Funding Source:	Grant	
	Appropriation already included in budget?	Yes
Charter Citation:	City Charter 10.07.4	

Fiscal Analysis

ADMINISTRATIVE ORDER, consistent with the authority granted to the Mayor in Section 10.07.4 of the City Charter, to amend the life-to-date Activities Ledger spending and financing budget for the 2015 AmeriCorps VISTA Grants Activity (G1114611010000) to recognize the Corporation for National and Community Service grant awarded to the City of Saint Paul for the 2015-2016 program year. The City Council approved the acceptance of this grant in Resolution 15-1336 on 8/5/2015.

Detail Accounting Codes:**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	20011800	60140	FULL TIME APPOINTED	131,476.00	-	131,476.00
1	20011800	60410	NOT CERTIFIED TEMP SEASONAL	257,616.00	-	257,616.00
1	20011800	61005	SOCIAL SECURITY	8,151.00	-	8,151.00
1	20011800	61010	MEDICARE REGULAR	1,906.00	-	1,906.00
1	20011800	61110	PERA COORDINATED PENSION	9,861.00	-	9,861.00
1	20011800	61210	EMPLOYEE HEALTH INSURANCE	15,212.00	-	15,212.00
1	20011800	61550	INDIRECT FRINGES	6,245.00	-	6,245.00
1	20011800	67530	TRANSPORTATION	13,000.00	-	13,000.00
1	20011800	63160	GENERAL PROFESSIONAL SERVICE	3,600.00	-	3,600.00
1	20011800	67545	TRAVEL TRAINING AND DUES	17,660.00	-	17,660.00
1	20011800	70525	OFFICE SUPPLIES CONTRACT	1,600.00	-	1,600.00
1	20011800	70530	GEN OFFICE SUPPLIES	1,375.00	-	1,375.00
1	20011800	67335	PRINTING RIVER PRINT	944.00	-	944.00
TOTAL:				468,646.00	-	468,646.00

Financing Changes*(Action Accomplished)*

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20011800	43001	FEDERAL DIRECT GRANTS	(263,666.00)	-	(263,666.00)
1	20011800	55550	PRIVATE GRANTS	(95,000.00)	-	(95,000.00)
1	20011800	55505	OUTSIDE CONTRIBUTION DONATIONS	(109,980.00)	-	(109,980.00)
TOTAL:				(468,646.00)	-	(468,646.00)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes*(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-GRANTS	G1115611010000	60140	FULL TIME APPOINTED	-	53,760.00	53,760.00
G-GRANTS	G1115611010000	60410	NOT CERTIFIED TEMP SEASONAL	-	183,854.00	183,854.00
G-GRANTS	G1115611010000	61005	SOCIAL SECURITY	-	4,500.00	4,500.00
G-GRANTS	G1115611010000	61010	MEDICARE REGULAR	-	1,752.00	1,752.00

72	G-GRANTS	G1115611010000	61110	PERA COORDINATED PENSION	-	4,500.00	4,500.00
73	G-GRANTS	G1115611010000	61210	EMPLOYEE HEALTH INSURANCE	-	9,400.00	9,400.00
74	G-GRANTS	G1115611010000	67530	TRANSPORTATION	-	4,400.00	4,400.00
75	G-GRANTS	G1115611010000	63160	GENERAL PROFESSIONAL SERVICE	-	1,500.00	1,500.00
76	G-GRANTS	G1115999610100	60140	FULL TIME APPOINTED	-	10,164.00	10,164.00
77	G-GRANTS	G1115999610100	61005	SOCIAL SECURITY	-	1,100.00	1,100.00
78	G-GRANTS	G1115999610100	61010	MEDICARE REGULAR	-	345.00	345.00
79	G-GRANTS	G1115999610100	61110	PERA COORDINATED PENSION	-	1,100.00	1,100.00
80	G-GRANTS	G1115999610100	61210	EMPLOYEE HEALTH INSURANCE	-	1,200.00	1,200.00
81	G-GRANTS	G1115999610100	67545	TRAVEL TRAINING AND DUES	-	21,500.00	21,500.00
82	G-GRANTS	G1115999610100	70525	OFFICE SUPPLIES CONTRACT	-	1,600.00	1,600.00
83	G-GRANTS	G1115999610100	63160	GENERAL PROFESSIONAL SERVICE	-	2,100.00	2,100.00
84	G-GRANTS	G1115999610100	70530	GEN OFFICE SUPPLIES	-	1,294.00	1,294.00
85	G-GRANTS	G1115999610100	60410	NOT CERTIFIED TEMP SEASONAL	-	58,985.00	58,985.00
86	G-GRANTS	G1115999610100	67530	TRANSPORTATION	-	4,000.00	4,000.00
87				TOTAL:	-	367,054.00	367,054.00

89 **Financing Changes**

90 *(Action Accomplished)*

91	Life to Date Activity Budget				CURRENT		AMENDED
92	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
93							
94	G-GRANTS	G1115611010000	43060	FEDERAL DIRECT GRANTS	-	(263,666.00)	(263,666.00)
95	G-GRANTS	G1115999610100	55505	OUTSIDE CONTRIBUTION DONATIONS	-	(103,388.00)	(103,388.00)
96				TOTAL:	-	(367,054.00)	(367,054.00)

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.) 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	- 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.) 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.) Allow appropriations to lapse (non-capital improvement dollars)	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
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.			
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 ("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		- 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)
	Council resolution	- 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					