

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: AO 23-68
 2
 3 Budget Affected: Operating Budget Financial Services General Fund
 4
 5 Total Amount of Transaction: 2,964,230
 6
 7 Funding Source: Transfer of Appropriations
 8
 9 Appropriation already included in budget? Yes
 10
 11 Charter Citation: 10.7.4
 12
 13

Fiscal Analysis

16 Amending the 2023 spending budget in the Department of Public Works General Fund from Brushing and Seal Coating accounting
 17 unit and reallocating funds to Summer Street Maintenance, Traffic and Traffic Engineering accounting units.
 18
 19
 20
 21
 22

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	
1	10031542	60105	Full Time Certified	1,634,805	(1,434,631)	200,174	
1	10031542	60120	Shift Differential	2,000	(2,000)	-	
1	10031542	60165	Attrition	(50,210)	50,210	-	
1	10031542	61005	Social Security	98,633	(85,958)	12,675	
1	10031542	61010	Medicare Regular	23,068	(20,103)	2,965	
1	10031542	61110	PERA Coordinated Pension	119,309	(103,982)	15,327	
1	10031542	61210	Employee Health Insurance	328,945	(287,444)	41,501	
1	10031542	61225	Employee Basic Life	1,036	(905)	131	
1	10031542	61505	Deferred Comp Employer Match	2,642	(2,309)	333	
1	10031542	61550	Indirect Fringes	67,613	(58,923)	8,690	
1	10031542	67330	Printing Outside	5,500	(1,111)	4,389	
1	10031542	68165	Vehicle Rental Charge	274,687	(274,687)	-	
1	10031542	71105	Motor Fuel	10,000	(10,000)	-	
1	10031542	71615	Asphalt for Streets	80,001	(80,001)	-	
1	10031542	71705	Vehicle Parts	8,000	(8,000)	-	
1	10031542	71720	Oil Lubricant	16,750	(15,250)	1,500	
1	10031542	72705	Bitumen	495,222	(495,222)	-	
1	10031542	72715	Aggregate Sand	133,914	(133,914)	-	
1	10031542	XXXXX	All Other Spending	337,869	-	337,869	
				TOTAL:	3,589,784	(2,964,230)	625,554
1	10031540	60105	Full Time Certified	1,864,491	1,434,631	3,299,122	
1	10031540	60120	Shift Differential	7,000	2,000	9,000	
1	10031540	60165	Attrition	(57,842)	(50,210)	(108,052)	
1	10031540	61005	Social Security	118,104	85,958	204,062	
1	10031540	61010	Medicare Regular	27,619	20,103	47,722	
1	10031540	61110	PERA Coordinated Pension	129,649	103,982	233,631	
1	10031540	61210	Employee Health Insurance	433,606	287,444	721,050	
1	10031540	61225	Employee Basic Life	4,308	905	5,213	
1	10031540	61505	Deferred Comp Employer Match	21,621	2,309	23,930	
1	10031540	61550	Indirect Fringes	80,957	58,923	139,880	
1	10031540	63325	Refuse Disposal and Collection	80,000	40,000	120,000	
1	10031540	64305	Street & Sidewalk Repair	12,613	20,000	32,613	
1	10031540	68165	Vehicle Rental Charge	827,500	95,798	923,298	
1	10031540	71615	Asphalt for Streets	479,026	514,674	993,700	
1	10031540	72904	Trash Containers	-	10,000	10,000	
1	10031540	79220	Transfer to Capital Project	-	20,000	20,000	
1	10031540	XXXXX	All Other Spending	327,008	-	327,008	
				TOTAL:	4,355,660	2,646,517	7,002,177

73								
74								
75	1	10031202	67205	Postage	-	200	200	
76	1	10031202	67335	Printing Service Contract	-	200	200	
77	1	10031202	67505	Out of Town Registration Fee	-	600	600	
78	1	10031202	67525	Membership Dues	1,592	58	1,650	
79	1	10031202	67615	Regular Mileage	-	1,500	1,500	
80	1	10031202	67630	Parking Expense	-	3,700	3,700	
81	1	10031202	68165	Vehicle Rental Charge	-	5,406	5,406	
82	1	10031202	70130	Computer Supplies	-	1,500	1,500	
83	1	10031202	70205	Paper Supplies	-	590	590	
84	1	10031202	70510	Book Periodical Picture	-	50	50	
85	1	10031202	70525	Office Supplies Contract	-	300	300	
86	1	10031202	72255	Safety Supplies	-	100	100	
87	1	10031202	79220	Transfer to Capital Project Fund	-	200,000	200,000	
88	1	10031202	XXXXX	All Other Spending	841,442	-	841,442	
89					TOTAL:	843,034	214,204	1,057,238
90								
91								
92	1	10031301	71645	Traffic Marking Materials	16,583	33,212	49,795	
93	1	10031301	71630	Signing Materials	-	25,000	25,000	
94	1	10031301	XXXXX	All Other Spending	2,206,380	-	2,206,380	
95					TOTAL:	2,222,963	58,212	2,281,175
96								
97	1	10031302	71655	Street Light Signal Electrical	124,229	45,297	169,526	
98	1	10031302	XXXXX	All Other Spending	3,342,745	-	3,342,745	
99					TOTAL:	3,466,974	45,297	3,512,271
100								
101								
102	Financing Changes							
103	<i>(Action Accomplished)</i>							
104	GL Annual Budget				CURRENT	CHANGES	AMENDED	
105	Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET	
106								
107	(Choose Company)	XXXXXXXXX	XXXXX	(Item description)	-	-	-	
108	(Choose Company)	XXXXXXXXX	XXXXX	(Item description)	-	-	-	
109					TOTAL:	-	-	

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					