

## **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: Res 16-1097  
 2  
 3 Budget Affected: Operating Budget Public Library Agency Multiple Funds  
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 5 Total Amount of Transaction: -  
 6  
 7 Funding Source: Transfer of Appropriations  
 8  
 9 Appropriation already included in budget? Yes  
 10  
 11 Charter Citation: 10.7.1  
 12

13  
 14 Fiscal Analysis

15  
 16 Authorizing the transfer of budgeted funds supporting the Sprockets out-of-school-time network from the Parks and  
 17 Recreation department to the Saint Paul Public Library Agency to recognize alignment and use of Sprocket services with  
 18 Library programs  
 19

20 Detail Accounting Codes:

21  
 22 **GENERAL LEDGER (GL) - ANNUAL BUDGET**

23  
 24 **Spending Changes**

25 *(Action Accomplished)*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
29	1	10041102	60105	FULL TIME CERTIFIED	402,580	(76,830)	325,750
30	1	10041102	61210	EMPLOYEE HEALTH INSURANCE	59,647	(8,811)	50,836
31	1	10041102	61110	PERA COORDINATED PENSION	31,094	(5,762)	25,332
32	1	10041102	61005	SOCIAL SECURITY	25,704	(4,763)	20,941
33	1	10041102	61550	INDIRECT FRINGES	20,886	(3,872)	17,014
34	1	10041102	61010	MEDICARE REGULAR	5,653	(1,114)	4,539
35	1	10041102	63160	GENERAL PROFESSIONAL SERVICES	115,000	(100,000)	15,000
36	1	20041832	72515	ATHLETIC RECREATION	47,500	(47,500)	-
37	1	20041832	79115	INTRA FUND TRANSFER OUT	2,500	(2,500)	-
TOTAL:						(251,152)	
41	3	27043200	60105	FULL TIME CERTIFIED	4,279,871	76,830	4,356,701
42	3	27043200	61210	EMPLOYEE HEALTH INSURANCE	1,228,583	8,811	1,237,394
43	3	27043200	61110	PERA COORDINATED PENSION	501,821	5,762	507,583
44	3	27043200	61005	SOCIAL SECURITY	416,787	4,763	421,550
45	3	27043200	61550	INDIRECT FRINGES	338,721	3,872	342,593
46	3	27043200	61010	MEDICARE REGULAR	90,525	1,114	91,639
47	3	27043200	63160	GENERAL PROFESSIONAL SERVICES	80,000	100,000	180,000
48	3	27543615	63160	GENERAL PROFESSIONAL SERVICES	-	47,500	47,500
49	3	27543615	79210	TRANSFER TO SPEC REVENUE FUND	-	2,500	2,500
TOTAL:						251,152	

53 **Financing Changes**

54 *(Action Accomplished)*

GL Annual Budget				CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET	
57	1	10017100	43605	LOCAL GOVERNMENT AID	(62,225,545)	198,652	(62,026,893)
58	1	10041100	56245	TRANSFER FR INTERNAL SERVICE FUND	502,621	2,500	505,121
59	1	20041832	55550	PRIVATE GRANT	(50,000)	50,000	-
TOTAL:						251,152	
63	3	27043100	43605	LOCAL GOVERNMENT AID	(112,044)	(198,652)	(310,696)
64	3	27043100	56225	TRANSFER FR SPECIAL REVENUE FU	-	(2,500)	(2,500)
65	3	27543615	55550	PRIVATE GRANT	-	(50,000)	(50,000)
TOTAL:						(251,152)	

69 **ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

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

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72 **Spending Changes**

73 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-Parks	G4112900352000	63160	GENERAL PROFESSIONAL SERVICES	765,000	(219,341)	545,659
O-Library	4327565015	63160	GENERAL PROFESSIONAL SERVICES	-	219,341	219,341

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TOTAL: -

80 **Financing Changes**

81 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-Parks	G4112900352000	55550	PRIVATE GRANT	(915,000)	219,341	(695,659)
O-Library	4327565015	55550	PRIVATE GRANT	-	(219,341)	(219,341)

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TOTAL: -

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TOTAL: 0 0

GL Annual Budget				CURRENT	
Company	Acct Unit	Account	Description	BUDGET	CHANGES
1	10023400	64105	Building Repair Service	26,880	(9,607)
1	10023400	70305	Office Equipment	9,659	(7,598)
1	10023400	72225	Chemical Laboratory	84,989	(75,900)
1	10023400	76805	Capital Outlay	-	93,105
TOTAL:				<u>121,528</u>	-

**AMENDED  
BUDGET**

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17,273

2,061

9,089

93,105

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121,528

1	10023400	64105 Building Repair Servi	26879.63	-9607	17272.63
1	10023400	70305 Office Equipment	9659.2	-7598.2	2061
1	10023400	72225 Chemical Laboratory	84988.92	-75900	9088.92
1	10023400	76805 Capital Outlay	0	93105.2	93105.2
		TOTAL:	121527.8	0	121527.8

(9,607)

(7,598)

(75,900)

93,105

**Operating Budget Changes Procedures Guide**

2/14/2014

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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>60180</b> Overtime - Sworn 61010 Medicare Regular		
	61130 Police Pension		
3.)	<b>67530</b> Transportation Lodging		
67535			
67540	Meals		

**Operating Budget Changes Procedures Guide**

2/14/2014

Polic

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	<b>64705</b> Vehicle Rental <b>70525</b> Office Supplies Contract <b>70530</b> General Office Supplies <b>70130</b> Computer Supplies <b>70005</b> Communication Equipment <b>70010</b> Communication Supplies <b>72220</b> Law Enforcement Supplies <b>63370</b> Investigations <b>72905</b> Special Materials and Supplies		
5.)	<b>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
6.)	<b>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
7.)	<b>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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<p>- Reduce amount in appropriate contingency fund</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) a</p> <p>City Charter 10.07.4</p>
c.) Financing source is contingency (more than \$25,000)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>CIB Committee review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public hearing</p>	<p>- Reduce amount in appropriate contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) b</p> <p>City Charter 10.07.4</p>

**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					