

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:	RES PH 19-95	
Budget Affected:	Operating Budget Multiple Departments	Multiple Funds
Total Amount of Transaction:	2,893,389.00	
Funding Source:	Multiple	
	Appropriation already included in budget?	No
Charter Citation:	10.07.1 and 10.07.4	

Fiscal Analysis

In the fall of 2018 the Organized Garbage Program started for the City of St Paul. During the 2019 Budget process there was little information known on the needs and program expenses or the amount of work associated with the Program. The Department of Public Works feels they have a better understanding of those needs and expenses and would like to realign and increase spending in the Organized Trash, Real Estate and DSI call center budgets to reflect this increased understanding.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes (DSI)

Add spending authority to DSI's call center budget to provide call support to organized trash

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	10024520	60105-0	Salaries		618,697.00	12,711.00	631,408.00
1	10024520	61005-0	Social Security		38,359.00	788.00	39,147.00
1	10024520	61010-0	Medicare Regular		8,971.00	184.00	9,155.00
1	10024520	61110-0	PERA Coordinated		46,402.00	953.00	47,355.00
1	10024520	61210-0	Employee Health Insurance		135,618.00	604.00	136,222.00
1	10024520	61550-0	Indirect		33,621.00	3,750.00	37,371.00
1	10024520	XXXXX	All Other Spending		-	-	-
TOTAL:					881,668.00	18,990.00	900,658.00

Financing Changes

Add revenue from Public Works payment to DSI call center

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	10024520	56225-0	Transfer from Special Revenue Fund		-	18,990.00	18,990.00
(Choose Company)	10024520	XXXXX	All Other Financing		-	-	-
TOTAL:					-	18,990.00	18,990.00

Spending Changes (Real Estate)

Add spending authority to OFS Real Estate's Assessment division to provide additional staff support of organized trash assessments

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	71013415	60105-0	Salaries		478,685.00	25,996.00	504,681.00
1	71013415	61005-0	Social Security		29,988.00	1,612.00	31,600.00
1	71013415	61010-0	Medicare Regular		7,013.00	377.00	7,390.00
1	71013415	61110-0	PERA Coordinated		35,901.00	1,950.00	37,851.00
1	71013415	61210-0	Employee Health Insurance		84,788.00	3,750.00	88,538.00
1	71013415	61550-0	Indirect		26,355.00	1,235.00	27,590.00
1	71013415	XXXXX	All Other Spending		319,577.00	-	319,577.00
TOTAL:					982,307.00	34,920.00	1,017,227.00

Financing Changes

72	Add revenue from Public Works payment to OFS Real Estate						
73	GL Annual Budget				CURRENT		AMENDED
74	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
75							
76	1	71013415	56225-0	Transfer from Special Revenue Fund	-	34,920.00	34,920.00
77	1	71013415	XXXXX	All Other Financing	1,066,018.00	-	1,066,018.00
78				TOTAL:	1,066,018.00	34,920.00	1,100,938.00
79							
80	Spending Changes (Public Works)						
81	Shift spending authority to provide for additional PW staff support of organized trash; increase budget authority for late payments to trash haulers						
82	GL Annual Budget				CURRENT		AMENDED
83	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
84							
85	1	24131410	60105-0	Salaries	158,246.00	80,565.00	238,811.00
86	1	24131410	61005-0	Social Security	10,001.00	4,995.00	14,996.00
87	1	24131410	61010-0	Medicare Regular	2,339.00	1,169.00	3,508.00
88	1	24131410	61110-0	PERA Coordinated	12,098.00	6,043.00	18,141.00
89	1	24131410	61210-0	Employee Health Insurance	37,500.00	22,500.00	60,000.00
90	1	24131410	61550-0	Indirect	8,788.00	3,997.00	12,785.00
91	1	24131410	63160-0	General Professional Services	50,000.00	(20,000.00)	30,000.00
92	1	24131410	63405-0	Process, Filing, Recording	-	2,850,000.00	2,850,000.00
93	1	24131410	67205-0	Postage	74,000.00	(34,000.00)	40,000.00
94	1	24131410	67325-0	Graphic Services	45,000.00	(35,000.00)	10,000.00
95	1	24131410	67330-0	Printing Outside	68,390.00	(52,000.00)	16,390.00
96	1	24131410	67335-0	Printing River Print	30,000.00	(10,000.00)	20,000.00
97	1	24131410	67340-0	Publications & Advertising	19,200.00	(15,000.00)	4,200.00
98	1	24131410	79215-0	Transfer to Debt Service	900,847.00	(17,700.00)	883,147.00
99	1	24131410	79230-0	Transfer to Internal Service Fund	3,210.00	34,920.00	38,130.00
100	1	24131410	79205-0	Transfer to General Fund (DSI)	848,047.00	18,990.00	867,037.00
101	1	24131410	XXXXX	All Other Spending	302,852.00	-	302,852.00
102				TOTAL:	2,570,518.00	2,839,479.00	5,409,997.00
103							
104	Financing Changes						
105	Update admin fee revenue projections; recognize revenue from late trash payment assessments; and adjust fund balance position to track new spending plan.						
106	GL Annual Budget				CURRENT		AMENDED
107	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
108							
109	1	24131410	44120-0	Regulatory Fees	1,944,334.00	(136,603.00)	1,807,731.00
110	1	24131410	59910-0	Use of Fund Equity	-	2,754,219.00	2,754,219.00
111	1	24131410	59950-0	Contribution to Fund Balance	(221,863.00)	221,863.00	-
112				TOTAL:	1,722,471.00	2,839,479.00	4,561,950.00
113							
114							
115							
116							
117							
118							
119							
120							
121							
122	ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET						
123	Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.						
124							
125	Spending Changes						
126	(Action Accomplished)						
127	Life to Date Activity Budget				CURRENT		AMENDED
128	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
129							
130			XXXXX	(Item description)			-
131			XXXXX	(Item description)			-
132				TOTAL:		-	
133							
134	Financing Changes						
135	(Action Accomplished)						
136	Life to Date Activity Budget				CURRENT		AMENDED
137	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
138							
139			XXXXX	(Item description)			-
140			XXXXX	(Item description)			-
141				TOTAL:		-	
142							

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.) <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.	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 ("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	Council resolution	- 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)
		- 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					