

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	<u>File ID Number:</u>	AO 23-34
2		
3	<u>Budget Affected:</u>	Operating Budget Water Department Special Fund
4		
5	<u>Total Amount of Transaction:</u>	-
6		
7	<u>Funding Source:</u>	Transfer of Appropriations
8		
9		Appropriation already included in budget? Yes
10		
11	<u>Charter Citation:</u>	City Charter 10.7.4
12		
13		

Fiscal Analysis

The Board of Water Commissioners approved Resolution 23-379 on March 14, 2023 amending the 2023 spending budget in the Water Utility Fund. This resolution recommends the transfer of 2023 spending budget from AU 69082210 / 69082430 to new AU 69082220. This results in zero net change to the 2023 Adopted Budget.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

30	GL Annual Budget				CURRENT		AMENDED
31	Company	Fund-Dept-Cost Cente	Account	Description	BUDGET	CHANGES	BUDGET
32	8	69082210	60105	Salaries	4,354,801	(123,188)	4,231,613
33	8	69082210	60175	Overtime	570,000	(14,400)	555,600
34	8	69082210	61005	Social Security	307,295	(7,637)	299,658
35	8	69082210	61010	Medicare	71,860	(1,786)	70,074
36	8	69082210	61110	Pera	366,744	(9,240)	357,504
37	8	69082210	61210	Health Ins	951,245	(39,985)	911,260
38	8	69082210	61225	Basic Life	4,856	(240)	4,616
39	8	69082210	61505	Def Comp Match	18,359	(960)	17,399
40	8	69082210	61550	Indirect Fringes	210,649	(5,544)	205,105
41	8	69082210	61905	Fringe Ben, Comp Abs	330,962	(7,200)	323,762
42	8	69082430	60105	Salaries	2,765,893	(86,268)	2,679,625
43	8	69082430	60175	Overtime	116,000	(9,600)	106,400
44	8	69082430	61005	Social Security	215,688	(5,348)	210,340
45	8	69082430	61010	Medicare	50,443	(1,250)	49,193
46	8	69082430	61110	Pera	222,218	(6,470)	215,748
47	8	69082430	61210	Health Ins	548,447	(28,561)	519,886
48	8	69082430	61225	Basic Life	3,203	(160)	3,043
49	8	69082430	61505	Def Comp Match	13,012	(640)	12,372
50	8	69082430	61550	Indirect Fringes	147,857	(3,882)	143,975
51	8	69082430	61905	Fringe Ben, Comp Abs	154,018	(4,800)	149,218
52	8	69082210	63130	Engineers	25,000	(10,000)	15,000
53	8	69082430	63335	Testing Service	10,000	(2,500)	7,500
54	8	69082430	64105	Building repair service	60,000	(5,000)	55,000
55	8	69082430	64230	General equipment repair	20,000	(10,000)	10,000
56	8	69082430	64735	Equipment rental	5,000	(500)	4,500
57	8	69082210	70010	Communication supplies	3,200	(500)	2,700
58	8	69082210	70530	General office supplies	2,700	(200)	2,500
59	8	69082430	71105	Motor fuel	10,000	(6,000)	4,000
60	8	69082430	71520	Gen Building repair/maint	10,000	(2,000)	8,000
61	8	69082210	71525	Plumbing supplies	10,000	(500)	9,500
62	8	69082210	71530	Electrical supplies	500	(500)	-
63	8	69082210	71540	Janitorial supplies	500	(200)	300
64	8	69082430	71805	Equipment part supplies	120,000	(8,000)	112,000
65	8	69082210	72105	Clothing allowance	28,000	(500)	27,500
66	8	69082210	72110	Shoe allowance	16,000	(600)	15,400
67	8	69082210	72305	Small tool	25,000	(1,800)	23,200
68	8	69082220	60105	Salaries	-	209,456	209,456
69	8	69082220	60175	Overtime	-	24,000	24,000
70	8	69082220	61005	Social Security	-	12,985	12,985
71	8	69082220	61010	Medicare	-	3,036	3,036

72	8	69082220	61110	Pera	-	15,710	15,710
73	8	69082220	61210	Health Ins	-	68,546	68,546
74	8	69082220	61225	Basic Life	-	400	400
75	8	69082220	61505	Def Comp Match	-	1,600	1,600
76	8	69082220	61550	Indirect Fringes	-	9,426	9,426
77	8	69082220	61905	Fringe Ben, Comp Abs	-	12,000	12,000
78	8	69082220	63130	Engineers	-	10,000	10,000
79	8	69082220	63335	Testing Service	-	2,500	2,500
80	8	69082220	64105	Building repair service	-	5,000	5,000
81	8	69082220	64230	General equipment repair	-	10,000	10,000
82	8	69082220	64735	Equipment rental	-	500	500
83	8	69082220	70010	Communication supplies	-	500	500
84	8	69082220	70530	General office supplies	-	200	200
85	8	69082220	71105	Motor fuel	-	6,000	6,000
86	8	69082220	71520	Gen Bld repair / maint	-	2,000	2,000
87	8	69082220	71525	Plumbing supplies	-	500	500
88	8	69082220	71530	Electrical supplies	-	500	500
89	8	69082220	71540	Janitorial supplies	-	200	200
90	8	69082220	71805	Equipment part supplies	-	8,000	8,000
91	8	69082220	72105	Clothing allowance	-	500	500
92	8	69082220	72110	Shoe allowance	-	600	600
93	8	69082220	72305	Small tool	-	1,800	1,800

TOTAL: 11,769,450 0 11,769,450

98 **Financing Changes**

99 *(Action Accomplished)*

100 **GL Annual Budget**

Company -und-Dept-Cost Cente	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
------------------------------	---------	-------------	----------------	---------	----------------

TOTAL: - - -

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

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

110 **Spending Changes**

111 *(Action Accomplished)*

112 **Life to Date Activity Budget**

Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
----------------	----------	------------------	-------------	----------------	---------	----------------

TOTAL: - - -

119 **Financing Changes**

120 *(Action Accomplished)*

121 **Life to Date Activity Budget**

Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
----------------	----------	------------------	-------------	----------------	---------	----------------

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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	Mayor recommends via resolution Compliance with City Comprehensive Plan	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1
	Public hearing All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency (less than \$25,000)	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	- Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) a City Charter 10.07.4
	Transfers between departments require a resolution All proposed uses of Contingency funds must first be reviewed by OFS		
c.) Financing source is contingency (more than \$25,000)	CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Reduce amount in appropriate contingency fund (" <i>unallocated reserve account</i> ") - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) b City Charter 10.07.4

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					