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 23-1732			
Budget Affected:	Operating Budget	General Government Accounts	Special Fund	
Total Amount of Transaction:	-			
Funding Source:	Grant			
	Appropriation already included in budget?		Yes	
Charter Citation:	10.7.4			

Fiscal Analysis

Shifting unspent ARP funds to the Remote Virtual Inspections ARP project.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves $55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u contract as part of ARP Electronic Payments project.

GL Annual Budget					
Company	**Fund-Dept-Cost Center**	**Account**	**Description**	**CURRENT BUDGET**	**CHANGES**
1	20017820	60105	FULL TIME CERTIFIED	10,506,678	(1,665,556)
1	20017820	60110	POLICE SWORN	2,730,900	-
1	20017820	60130	FULL TIME NOT CERTIFIED	85,409	-
1	20017820	60140	FULL TIME APPOINTED	1,793,748	-
1	20017820	60305	PART TIME CERTIFIED	450,472	-
1	20017820	60410	NOT CERTIFIED TEMP SEASONAL	1,160,417	-
1	20017820	61005	SOCIAL SECURITY	199,716	-
1	20017820	61010	MEDICARE REGULAR	46,694	-
1	20017820	61110	PERA COORDINATED PENSION	241,636	-
1	20017820	61210	EMPLOYEE HEALTH INSURANCE	623,543	-
1	20017820	61501	OTHER EMPLOYEE BENEFITS	-	620,556
1	20017820	63160	GENERAL PROFESSIONAL SERVICE	14,179,824	(555,000)
1	20017820	68105	MANAGEMENT AND ADMIN SERVICE	1,030,028	-
1	20017820	68185	TRAFFIC SERVICES	200,000	-
1	20017820	70020	AUDIO AND VIDEO EQUIPMENT	30,000	
1	20017820	70110	COMPUTER SOFTWARE	31,493	-
1	20017820	70530	GEN OFFICE SUPPLIES	30,000	-
1	20017820	71205	ELECTRICITY	20,392	-
1	20017820	72220	LAW ENFORCEMENT SUPPLIES	304,100	-
1	20017820	73120	OUTSIDE LOAN	7,222,897	-
1	20017820	73230	PMT TO BENEFICIARY	4,742,500	-
1	20017820	73225	PMT TO SUBRECIPIENT	32,865,179	-
1	20017820	73555	PMT TO SUBCONTRACTOR	-	1,800,000
1	20017820	74105	CONTINGENCY	15,885,533	(200,000)
1	20017820	76805	CAPITAL OUTLAY	220,000	-
1	20017820	79210	TRANSFER TO SPEC REVENUE FUND	5,245,144	-
1	20017820	79225	TRANSFER TO ENTERPRISE FUND	1,485,339	-
			TOTAL:	101,331,642	-
1	10013110	60105	FULL TIME CERTIFIED	375,457	(38,500)
1	10013110	61110	PERA COORDINATED PENSION	25,841	(4,125)
1	10013110	61005	SOCIAL SECURITY	21,360	(3,410)
1	10013110	61010	MEDICARE REGULAR	4,996	(798)
1	10013110	61550	INDIRECT FRINGES	14,642	(2,338)
1	10013110	61210	EMPLOYEE HEALTH INSURANCE	79,270	(5,830)
1	10013110	63160	GENERAL PROFESSIONAL SERVICES	51,980	55,000
			TOTAL:	573,546	-

Financing Changes

(Action Accomplished)

GL Annual Budget					
Company	**Fund-Dept-Cost Center**	**Account**	**Description**	**CURRENT BUDGET**	**CHANGES**
1	20017820	59910	Use of Fund Equity	(101,331,642)	-
			TOTAL:	(101,331,642)	-

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves $55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u contract as part of ARP Electronic Payments project.

Life to Date Activity Budget				CURRENT	
Activity Group	**Activity**	**Account Category**	**Description**	**BUDGET**	**CHANGES**
G-Grants	G1721609010014	60105	FULL TIME CERTIFIED, City Payroll	14,543,329	(706,183)
G-Grants	G1721609010019	60105	FULL TIME CERTIFIED, Recognition Pay	1,000,000	(338,817)
G-Grants	G1721609010038	73555	PMT TO SUBCONTRACTOR, Electronic Payments	2,000,000	(555,000)
G-Grants	G1721609010042	73555	PMT TO SUBCONTRACTOR, Virtual Inspections	907,145	1,800,000
G-Grants	G1721609019999	74105	CONTINGENCY, ARP FRF	200,000	(200,000)
			TOTAL:	18,650,474	-

Financing Changes

Shifts unspent ARP funds into different accounts to be used for the AMANDA/ECLIPS system replacement; Moves $55k of OFS payroll expenses into City Payroll ARP project to free up general funds to be u contract as part of ARP Electronic Payments project.

Life to Date Activity Budget				CURRENT	
Activity Group	**Activity**	**Account Category**	**Description**	**BUDGET**	**CHANGES**
G-Grants	G1721609010014	43030	DEPT OF TREASURY, City Payroll	(26,773,329)	706,183
G-Grants	G1721609010019	43030	DEPT OF TREASURY, Recognition Pay	(1,000,000)	338,817
G-Grants	G1721609010038	43030	DEPT OF TREASURY, Electronic Payments	(200,000)	555,000
G-Grants	G1721609010042	43030	DEPT OF TREASURY, Virtual Inspections	(907,145)	(1,800,000)
G-Grants	G1721609019999	43030	DEPT OF TREASURY, ARP FRF	(200,000)	200,000
			TOTAL:	(29,080,474)	-

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AMENDED BUDGET
8,841,122
2,730,900
85,409
1,793,748
450,472
1,160,417
199,716
46,694
241,636
623,543
620,556
13,624,824
1,030,028
200,000
30,000
31,493
30,000
20,392
304,100
7,222,897
4,742,500
32,865,179
1,800,000
15,685,533
220,000
5,245,144
1,485,339
101,331,642
336,957
21,716
17,950
4,199
12,305
73,440
106,980
573,546

AMENDED BUDGET
(101,331,642)
(101,331,642)

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AMENDED BUDGET
13,837,146
661,183
1,445,000
2,707,145
-
18,650,474

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AMENDED BUDGET
(26,067,146)
(661,183)
355,000
(2,707,145)
-
(29,080,474)

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 <u>within Departments</u>:**			
	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)** 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.	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
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) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS)	- 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
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 Mayor recommends via resolution Public hearing	- Reduce amount in appropriate contingency fund ("*unallocated reserve account*") - 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
5.)	Add a new project OR Expand the scope of an existing project			
	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
	b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
6.)	Declare a project abandoned	Council resolution	- Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund ("*unallocated reserve account* ") - 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	

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?	Company
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)	(Yes or No?)	(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					