

## 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:              | AO #23-117                                          |
| Budget Affected:             | Operating Budget Public Library Agency General Fund |
| Total Amount of Transaction: | \$ 418,000.00                                       |
| Funding Source:              | Transfer of Appro Existing budget: Various          |
|                              | Appropriation already included in budget? Yes       |
| Charter Citation:            | 10.7.1                                              |

Fiscal Analysis

Administrative Order authorizing SPPL to reallocate a total of \$418,000 of the 2023 budget between spending accounts, within various accounting units; therefore adjusting budget authority to match up with the actual spending needs within the accounting unit budgets for services and material/supplies (as is detailed below).

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

| GL Annual Budget          |                       |         |                               | CURRENT    |           | AMENDED    |
|---------------------------|-----------------------|---------|-------------------------------|------------|-----------|------------|
| Company                   | Fund-Dept-Cost Center | Account | Description                   | BUDGET     | CHANGES   | BUDGET     |
| Approved Library Projects |                       |         |                               |            |           |            |
| 3                         | 27043200              | 60105   | FULL TIME CERTIFIED           | 4,889,203  | (163,260) | 4,725,943  |
| 3                         | 27043200              | 60305   | PART TIME CERTIFIED           | 3,103,876  | (120,000) | 2,983,876  |
| 3                         | 27043200              | 61110   | PERA COORD PENSION            | 601,676    | (21,245)  | 580,431    |
| 3                         | 27043200              | 61005   | SOCIAL SECURITY               | 497,376    | (17,562)  | 479,814    |
| 3                         | 27043200              | 61010   | MEDICARE                      | 116,321    | (4,107)   | 112,214    |
| 3                         | 27043200              | 61210   | EMPLOYEE HEALTH INSURANCE     | 1,611,116  | (11,583)  | 1,599,533  |
| 3                         | 27043200              | 61550   | INDIRECT                      | 340,943    | (12,039)  | 328,904    |
| 3                         | 27043400              | 60105   | FULL TIME CERTIFIED           | 1,017,741  | (57,122)  | 960,619    |
| 3                         | 27043400              | 61110   | PERA COORD PENSION            | 75,951     | (4,284)   | 71,667     |
| 3                         | 27043400              | 61005   | SOCIAL SECURITY               | 62,784     | (3,542)   | 59,242     |
| 3                         | 27043400              | 61010   | MEDICARE                      | 14,682     | (829)     | 13,853     |
| 3                         | 27043400              | 61550   | INDIRECT                      | 43,041     | (2,427)   | 40,614     |
| 3                         | 27043100              | 63160   | GENERAL PROFESSIONAL SERVICES | 100,000    | 10,000    | 110,000    |
| 3                         | 27043200              | 70310   | OFFICE FURNITURE              | 10,000     | 55,800    | 65,800     |
| 3                         | 27043200              | 63310   | INSTRUCTOR                    | 43,200     | (3,610)   | 39,590     |
| 3                         | 27043300              | 72605   | LIBRARY MATERIALS             | 1,012,204  | 47,000    | 1,059,204  |
| 3                         | 27043300              | 70120   | COMPUTER HARDWARE             | 254,557    | 62,000    | 316,557    |
| 3                         | 27043300              | 65125   | TECHNOLOGY SERVICES           | -          | 24,000    | 24,000     |
| 3                         | 27043400              | 72325   | GROUPS EQUIPMENT              | 3,000      | 40,010    | 43,010     |
| 3                         | 27043400              | 71210   | NATURAL GAS                   | 80,000     | 4,800     | 84,800     |
| 3                         | 27043400              | 64105   | BUILDING REPAIR SERVICE       | 40,000     | 178,000   | 218,000    |
| TOTAL:                    |                       |         |                               | 13,917,671 | -         | 13,917,671 |

Financing Changes

(Action Accomplished)

| GL Annual Budget |                       |         |             | CURRENT |         | AMENDED |
|------------------|-----------------------|---------|-------------|---------|---------|---------|
| Company          | Fund-Dept-Cost Center | Account | Description | BUDGET  | CHANGES | BUDGET  |
| TOTAL:           |                       |         |             |         |         |         |
|                  |                       |         |             |         | -       | -       |

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

(Action Accomplished)

| Life to Date Activity Budget |          |                  |             | CURRENT |         | AMENDED |
|------------------------------|----------|------------------|-------------|---------|---------|---------|
| Activity Group               | Activity | Account Category | Description | BUDGET  | CHANGES | BUDGET  |
|                              |          |                  |             | -       | -       | -       |
|                              |          |                  |             | -       | -       | -       |
| TOTAL:                       |          |                  |             |         | -       | -       |

Financing Changes

(Action Accomplished)

| Life to Date Activity Budget |          |                  |             | CURRENT |         | AMENDED |
|------------------------------|----------|------------------|-------------|---------|---------|---------|
| Activity Group               | Activity | Account Category | Description | BUDGET  | CHANGES | 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.) <b>Recognize additional/unanticipated revenues</b><br>(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<br><br>- Amend spending and financing to recognize new revenue in the appropriate company and activity | C.C. 10.07.1                    |
| 2.) <b>Accept a Grant</b>                                                                                       |                                                                                                            |                                                                                                                                                                                                                               |                                 |
| a.) If no budget has previously been established for the grant                                                  | Award Letter and/or Grant Agreement<br><br>Budget Amendment Resolution and Public Hearing                  | - Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget<br><br>- Amend spending and financing to recognize the grant in the appropriate company and activity   | C.C. 10.07.1<br><br>Admin 41.03 |
| b.) Previously established grant budget                                                                         | Award Letter and/or Grant Agreement<br><br>Resolution Accepting the Grant Funds (No public hearing needed) | - Accept the awarded grant funds<br><br>- Include in the resolution that the grant funds were included in the current year's budget                                                                                           |                                 |
| 3.) <b>Transfer Appropriations within Departments:</b>                                                          |                                                                                                            |                                                                                                                                                                                                                               |                                 |
| a.) Within the same Fund/Company                                                                                | Administrative Order (A.O.)                                                                                | - Mayor may transfer any unencumbered appropriation balances within a department<br><br>- 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<br><br>- 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<br>Required?                                                                                                                                                                                    | Resolution/AO Action                                                                                                                                                  | Charter/Code Citation         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| 4.) <b><u>Transfer Appropriations between Departments</u></b>                                                                                                  |                                                                                                                                                                                                                                          |                                                                                                                                                                       |                               |
| a.) Within the same Fund/Company                                                                                                                               | Budget Amendment Resolution                                                                                                                                                                                                              | - Mayor recommends and council approves through resolution to transfer appropriations between departments<br><br>- 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<br><br>- Amend spending and financing to recognize transfer | C.C. 10.07.4                  |
| 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",<br>C.C. 6.06 Emergency Ordinances<br><br>Budget Amendment Resolution | - Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council                                                                   | C.C. 10.07.2<br><br>C.C. 6.06 |
| 7.) <b>Reduction of Appropriations</b>                                                                                                                         | Report by the Mayor of the estimated amount of the deficit<br><br>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)<br>Periodic review by the CIB Committee                                                                     | - Amend project financing and spending<br><br>- Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2)<br><br>City Charter 10.09 - Accomplished projects |
| 2.) Close a completed project with no excess balances, but excess spending authority                        | Administrative Order (completed by OFS)<br>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<br><br>Mayor recommends via resolution<br><br>Compliance with City Comprehensive Plan<br><br>Public hearing | - Amend project financing and spending to recognize new revenue                                              | Administrative Code 57.09 (1)<br><br>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><br>(Select Department) | <u>Affected Budgets</u><br>(Choose CIB or Operating) | <u>General vs. Special Fund</u><br>(Choose General, Special or Capital) | <u>Funding Source</u><br>(Select Funding Source) | <u>Already Appropriated?</u><br>(Yes or No?) | <u>Company</u><br>(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                          |                                                      |                                                                         |                                                  |                                              |                                    |