

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 22-252	
Budget Affected:	CIB Budget Public Works	Capital
Total Amount of Transaction:	1,198,675.00	(6,723,226.25)
Funding Source:	Transfer of Appropriations	Multiple
	Appropriation already included in budget?	Yes
Charter Citation:	City Charter 10.07.4 & 10.09	

Fiscal Analysis

Adjust budgets to reflect actuals, transfer MSA balances and to close out 2016 projects.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET							
Spending Changes							
(Action Accomplished)							
Company	GL Annual Budget	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	XXXXXXX	XXXX	(Item description)		-	-	-
1					-	-	-
TOTAL:					-	-	-

Financing Changes							
(Action Accomplished)							
Company	GL Annual Budget	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
(Choose Company)	XXXXXXX	XXXX	(Item description)		-	-	-
					-	-	-
TOTAL:					-	-	-

PROJECT LEDGER (AC) - LIFE TO DATE PROJECT BUDGET

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

Spending Changes							
(Action Accomplished)							
Project Group	Life to Date Project Budget	Account Category	Description		CURRENT BUDGET	CHANGES	AMENDED BUDGET
C-FMSCAP	C162A09800000	76105	Streets	Whitebear Ave I94	1,528,000.00	(532,916.00)	995,084.00
C-FMSCAP	C162C09000000	76107	Street Lighting	Oakdale Ave	260,657.00	4,039.00	264,696.00
C-FMSCAP	C162E09200000	68185	Traffic Services	Phalen / Olive	78,500.00	-	78,500.00
C-FMSCAP	C162E09200000	76105	Streets		275,000.00	(78,100.00)	196,900.00
					353,500.00	(78,100.00)	275,400.00
C-FMSCAP	C162L08700000	76105	Streets	Raymond / Como	3,200,000.00	(2,735,190.00)	464,810.00
C-FMSCAP	C162M08900000	76107	Street Lighting	Cleveland Ave	59,650.00	(24,650.00)	35,000.00
C-FMSCAP	C162M08900000	77590	Public An Capitalized		350.00	(350.00)	-
					60,000.00	(25,000.00)	35,000.00
C-FMSCAP	C162S08800000	76105	Streets	Grand Ave Ped	1,264,229.00	(116,001.00)	1,148,228.00
C-FMSCAP	C162S08800000	77590	Public An Capitalized		2,500.00	(2,500.00)	-
					1,266,729.00	(118,501.00)	1,148,228.00
C-FMSCAP	C162S09300000	76105	Streets	Randolph Ave	1,200,000.00	(880,975.00)	319,025.00
C-FMSCAP	C162S10100000	77299	Cap Construct Contingency	Cleveland Bike	83,000.00	(0.25)	82,999.75
C-FMSCAP	C162S10100000		All Other Spending		162,210.00	-	162,210.00
					245,210.00	(0.25)	245,209.75
C-FMSCAP	C162T08100000	76105	Streets	2016 SPS	3,062,879.00	(2,951,860.00)	111,019.00
C-FMSCAP	C162T08129311	76105	Streets	Como / Chats 2	2,315,329.00	(132,997.00)	2,182,332.00
C-FMSCAP	C162T08129311	77005	Cap Int Serv Engineering		509,989.00	(509,989.00)	-
C-FMSCAP	C162T08129311	77010	Cap Int Serv Traffic Div		300,000.00	(102,100.00)	197,900.00
C-FMSCAP	C162T08129311	77299	Cap Construct Contingency		205,841.00	(205,841.00)	-
C-FMSCAP	C162T08129311	78901	Debt Issuance Cost		28,000.00	(28,000.00)	-
C-FMSCAP	C162T08129311		All Other Spending		161,784.00	-	161,784.00
					3,520,943.00	(978,927.00)	2,542,016.00
C-FMSCAP	C162T08129312	76105	Streets	University	3,038,319.00	(121,976.00)	2,916,343.00
C-FMSCAP	C162T08129312	77299	Cap Construct Contingency		251,998.00	(251,998.00)	-
C-FMSCAP	C162T08129312	78901	Debt Issuance Cost		39,500.00	(39,500.00)	-
					1,284,361.00	-	1,284,361.00
					4,614,178.00	(413,474.00)	4,200,704.00
C-FMSCAP	C162T08129313	76105	Streets	Third Street	1,744,150.00	(200,895.00)	1,543,255.00
C-FMSCAP	C162T08129313	77299	Cap Construct Contingency		118,595.00	(118,595.00)	-
C-FMSCAP	C162T08129313	78901	Debt Issuance Cost		17,750.00	(17,750.00)	-
C-FMSCAP	C162T08129313		All Other Spending		394,505.00	-	394,505.00
					2,275,000.00	(337,240.00)	1,937,760.00
C-FMSCAP	C162T08328084	76105	Streets	Maryland RC MO	77,892.00	4,100.00	81,992.00
C-FMSCAP	C162T08328085	76105	Streets	Shepard RC MO	133,404.00	7,672.00	141,076.00
C-FMSCAP	C162T08420046	76105	Streets	EPD / Lexington	40,000.00	(19,204.00)	20,796.00
C-FMSCAP	C162T10000000	76105	Streets	SPS Signals 2016	65,000.00	(65,000.00)	-
C-FMSCAP	C212R33220068	64305	Street and Sidewalk Repair	CCB Kellogg Ph 2	-	1,133,675.00	1,133,675.00
C-FMSCAP	C222T34800000	76105	Streets	SPS Signals 2022	112,500.00	65,000.00	177,500.00

Financing Changes							
(Action Accomplished)							
Project Group	Life to Date Project Budget	Account Category	Description		CURRENT BUDGET	CHANGES	AMENDED BUDGET
C-FMSCAP	C162A09800000	43651	Muni State Aid Construction	Whitebear Ave I94	(695,000.00)	13,343.00	(681,657.00)
C-FMSCAP	C162A09800000	51101	Internal Service Revenue		-	(109,767.00)	(109,767.00)
C-FMSCAP	C162A09800000	55515	County Share of Cost		(53,000.00)	53,000.00	-
C-FMSCAP	C162A09800000	56110	Intra Fund In Bond Draw		(200,000.00)	102,819.00	(97,181.00)
C-FMSCAP	C162A09800000	56226	Transfer Fr Spec Rev Asmt		(580,000.00)	473,521.00	(106,479.00)
					(1,528,000.00)	532,916.00	(995,084.00)
C-FMSCAP	C162C09000000	43651	Muni State Aid Construction	Oakdale Ave	(196,610.00)	-	(196,610.00)
C-FMSCAP	C162C09000000	56226	Transfer Fr Spec Rev Asmt		(64,047.00)	(4,039.00)	(68,086.00)
					(260,657.00)	(4,039.00)	(264,696.00)
C-FMSCAP	C162E09200000	43651	Muni State Aid Construction	Phalen & Olive	(125,000.00)	-	(125,000.00)
C-FMSCAP	C162E09200000	55505	Outside Contribution Donations		(228,500.00)	78,100.00	(150,400.00)
					(353,500.00)	78,100.00	(275,400.00)
C-FMSCAP	C162L08700000	43150	DOT MN Dept of Transportation	Raymond / Como	(1,120,000.00)	1,013,465.00	(106,535.00)
C-FMSCAP	C162L08700000	43651	Muni State Aid Construction		(255,000.00)	151,831.00	(103,169.00)
C-FMSCAP	C162L08700000	43810	County Road Aid		(1,640,000.00)	1,640,000.00	-
C-FMSCAP	C162L08700000	56226	Transfer Fr Spec Rev Asmt		(185,000.00)	(70,186.00)	(255,186.00)
					(3,200,000.00)	2,735,190.00	(464,810.00)
C-FMSCAP	C162M08900000	55505	Outside Contribution Donations	Cleveland Ave	(25,000.00)	25,000.00	-
C-FMSCAP	C162M08900000	56016	Intra Fund In 2016 Bond Draw		(35,000.00)	-	(35,000.00)
					(60,000.00)	25,000.00	(35,000.00)
C-FMSCAP	C162S08800000	43150	DOT MN Dept of Transportation	Grand Ave Ped	(667,799.00)	-	(667,799.00)
C-FMSCAP	C162S08800000	43651	Muni State Aid Construction		(338,930.00)	118,501.00	(220,429.00)
C-FMSCAP	C162S08800000		All Other Financing		(260,000.00)	-	(260,000.00)
					(1,266,729.00)	118,501.00	(1,148,228.00)
C-FMSCAP	C162S09300000	43651	Muni State Aid Construction	Randolph Ave	(850,000.00)	850,000.00	-
C-FMSCAP	C162S09300000	55515	County Share of Cost		-	(65,331.00)	(65,331.00)
C-FMSCAP	C162S09300000	56226	Transfer Fr Spec Rev Asmt		(350,000.00)	96,306.00	(253,694.00)
					(1,200,000.00)	880,975.00	(319,025.00)
C-FMSCAP	C162S10100000	51101	Internal Service Revenue	Cleveland Bike	(20,210.00)	0.25	(20,209.75)
C-FMSCAP	C162S10100000	55565	Sale of Property HRA		(225,000.00)	-	(225,000.00)
					(245,210.00)	0.25	(245,209.75)
C-FMSCAP	C162T08100000	51101	Internal Service Revenue	2016 SPS	(1,134,879.00)	1,134,879.00	-
C-FMSCAP	C162T08100000	56110	Intra Fund In Bond Draw		(1,928,000.00)	1,816,981.00	(111,019.00)
					(3,062,879.00)	2,951,860.00	(111,019.00)
C-FMSCAP	C162T08129311	47565	SPRWS Construction Svc	Como / Chats 2	(322,215.00)	21,030.00	(301,185.00)
C-FMSCAP	C162T08129311	47570	Xcel Energy Construction Svc		(20,000.00)	20,000.00	-
C-FMSCAP	C162T08129311	51101	Internal Service Revenue		(378,728.00)	168,979.00	(209,749.00)
C-FMSCAP	C162T08129311	56110	Intra Fund In Bond Draw		(2,800,000.00)	768,918.00	(2,031,082.00)
					(3,520,943.00)	978,927.00	(2,542,016.00)
C-FMSCAP	C162T08129312	47565	SPRWS Construction Svc	University	(302,012.00)	18,315.00	(283,697.00)
C-FMSCAP	C162T08129312	47570	Xcel Energy Construction Svc		(20,000.00)	20,000.00	-
C-FMSCAP	C162T08129312	51101	Internal Service Revenue		(342,166.00)	215,076.00	(127,090.00)
C-FMSCAP	C162T08129312	56110	Intra Fund In Bond Draw		(3,950,000.00)	160,083.00	(3,789,917.00)
					(4,614,178.00)	413,474.00	(4,200,704.00)
C-FMSCAP	C162T08129313	51101	Internal Service Revenue	Third Street	-	(103,200.00)	(103,200.00)
C-FMSCAP	C162T08129313	56110	Intra Fund In Bond Draw		(2,275,000.00)	440,440.00	(1,834,560.00)
					(2,275,000.00)	337,240.00	(1,937,760.00)
C-FMSCAP	C162T08328084	55515	County Share of Cost	Maryland RC MO	(33,500.00)	4,100.00	(29,400.00)
C-FMSCAP	C162T08328084		All Other Financing		(44,392.00)	-	(44,392.00)
					(77,892.00)	(4,100.00)	(81,992.00)
C-FMSCAP	C162T08328085	55515	County Share of Cost	Shepard RC MO	(77,560.00)	(7,672.00)	(85,232.00)
C-FMSCAP	C162T08328085		All Other Financing		(55,844.00)	-	(55,844.00)
					(133,404.00)	(7,672.00)	(141,076.00)
C-FMSCAP	C162T08420046	55515	County Share of Cost	EPD / Lexington	(20,000.00)	9,602.00	(10,398.00)
C-FMSCAP	C162T08420046	56016	Intra Fund In 2016 Bond Draw		(20,000.00)	9,602.00	(10,398.00)
					(40,000.00)	19,204.00	(20,796.00)
C-FMSCAP	C162T10000000	43651	Muni State Aid Construction	SPS Signals 2016	(65,000.00)	65,000.00	-
C-FMSCAP	C212R33220068	43651	Muni State Aid Construction	CCB Kellogg Ph 2	-	(1,133,675.00)	(1,133,675.00)
C-FMSCAP	C222T34800000	43651	Muni State Aid Construction	SPS Signals 2022	(112,500.00)	(65,000.00)	(177,500.00)

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					