City of Saint Paul Financial Analysis ATTACHMENT A

File ID Number:	AO 23-21			
Budget Affected:	CIB Budget	Multiple Departments	Capital	
Total Amount of Transaction:	1,422,231			
Funding Source:	Other		Please Specify Funding Source:	CIB Bonds
	Appropriation already included in budget?		Yes	
Charter Citation:	57.09, 10.07.4			

Fiscal Analysis

Move 2023 capital maintenance funding out of a general contingency and into project codes for various city departments, as recommended by the CIB Committee.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

Move 2023 capital maintenance budget authority out of a general contingency and into project codes for various city departments

GL Annual Budget							
Company	**Fund-Dept-Cost Center**	**Account**	**Description**		**CURRENT BUDGET**	**CHANGES**	**AMENDED BUDGET**
1	40017950	74105	Capital Maintenance - Contingency		1,500,000	(1,422,231)	77,769
1	40013950	64505	General Maintenance - OFS Fleet		-	375,650	375,650
1	40041950	64505	General Maintenance - Parks and Recreation		-	786,772	786,772
1	40023950	64505	General Maintenance - Police		-	189,750	189,750
1	40022950	64505	General Maintenance - Fire and Safety Services		-	62,559	62,559
1	40017950	64505	General Maintenance - Public Art Maintenance		-	7,500	7,500
				TOTAL:	1,500,000	-	1,500,000

Financing Changes

Move 2023 capital maintenance budget authority out of a general contingency and into project codes for various city departments

GL Annual Budget							
Company	**Fund-Dept-Cost Center**	**Account**	**Description**		**CURRENT BUDGET**	**CHANGES**	**AMENDED BUDGET**
1	40017950	56022	Intra Fund In Bond Draw - Contingency		(1,500,000)	1,422,231	(77,769)
1	40013950	56022	Intra Fund In Bond Draw - OFS Fleet		-	(375,650)	(375,650)
1	40041950	56022	Intra Fund In Bond Draw - Parks and Recreation		-	(786,772)	(786,772)
1	40023950	56022	Intra Fund In Bond Draw - Police		-	(189,750)	(189,750)
1	40022950	56022	Intra Fund In Bond Draw - Fire and Safety Services		-	(62,559)	(62,559)
1	40017950	56022	Intra Fund In Bond Draw - Public Art Maintenance		-	(7,500)	(7,500)
				TOTAL:	(1,500,000)	-	(1,500,000)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

Move 2023 capital maintenance budget authority out of a general contingency and into project codes for various city departments

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	**Activity**	**Account Category**	**Description**	**BUDGET**	**CHANGES**	**BUDGET**
C-FMSCAP	C239T05300000	74105	Capital Maintenance - CM Contingency	1,500,000	(1,422,231)	77,769
C-FMSCAP	C239T05393001	64505	General Maintenance - OFS Fleet	-	375,650	375,650
C-FMSCAP	C239T05393003	64505	General Maintenance - Parks and Recreation	-	786,772	786,772
C-FMSCAP	C239T05393004	64505	General Maintenance - Police	-	189,750	189,750
C-FMSCAP	C239T05393005	64505	General Maintenance - Fire and Safety Services	-	62,559	62,559
C-FMSCAP	C239T05393011	64505	General Maintenance - Public Art Maintenance	-	7,500	7,500
			TOTAL:	1,500,000	-	1,500,000

Financing Changes

Move 2023 capital maintenance budget authority out of a general contingency and into project codes for various city departments

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	**Activity**	**Account Category**	**Description**	**BUDGET**	**CHANGES**	**BUDGET**
C-FMSCAP	C239T05300000	56022	Intra Fund In Bond Draw - CM Contingency	(1,500,000)	1,422,231	(77,769)
C-FMSCAP	C239T05393001	56022	Intra Fund In Bond Draw - OFS Fleet	-	(375,650)	(375,650)
C-FMSCAP	C239T05393003	56022	Intra Fund In Bond Draw - Parks and Recreation	-	(786,772)	(786,772)
C-FMSCAP	C239T05393004	56022	Intra Fund In Bond Draw - Police	-	(189,750)	(189,750)
C-FMSCAP	C239T05393005	56022	Intra Fund In Bond Draw - Fire and Safety Services	-	(62,559)	(62,559)
C-FMSCAP	C239T05393011	56022	Intra Fund In Bond Draw - Public Art Maintenance	-	(7,500)	(7,500)
			TOTAL:	(1,500,000)	-	(1,500,000)

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.)	Adding new spending authority to an existing project (without changing the scope of the 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

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	