

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 22-186	
Budget Affected:	CIB Budget Public Works	Capital
Total Amount of Transaction:	1,491,500.00	8,087,219.00
Funding Source:	Transfer of Appropriations	Multiple
	Appropriation already included in budget?	Yes & No
Charter Citation:	City Charter 10.07.4	City Charter 10.07.1

Fiscal Analysis

- Transfer Sewer funding from the 2022 SPS project to Prior Ave project of \$276,500 and to Griggs Scheffer II project of \$280,000.
- Transfer Sewer funding from the Edgcombe project to Curtice project of \$530,000.
- Transfer MSA funding from the 2021 MSA Contingency project to Maxfield SRTS project of \$300,000 and to Marion at Ravoux project of \$105,000.
- Adding Sewer funding to Wabasha project of \$440,000 and to Battle Creek I project of \$60,000.
- Adding Water funding to Wabasha project of \$56,000, Griggs Scheffer II project of \$2,117,000, Prior Ave project of \$81,000, Edgcombe project of \$1,686,000, Wheelock Phase 5 project of \$994,000 and Curtice project of \$380,000.
- Adding Assessment funding to Wabasha project of \$1,000,000 and Prior Ave project of \$400,519.
- Adding County funding to Edgcombe Signal project of \$187,500 and to Marion at Ravoux project of \$230,000.
- Adding MNDOT Grant funding to Maxfield SRTS project of \$500,000.

Detail Accounting Codes:

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

Financing Changes

(Action Accomplished)						
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
(Choose Company)	XXXXXXX	XXXXX	(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)							
Life to Date Project Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Project Group	Project	Account Category	Description				
C-FMSCAP	C202T28000000	64305	Street and Sidewalk Repair	2020 Ped Safety	580,000	(44,800)	535,200
C-FMSCAP	C212R32025103	76105	Streets	Wabasha	6,278,992	946,000	7,224,992
C-FMSCAP	C212R32025103	77005	Cap Int Serv Engineering		700,000	550,000	1,250,000
					6,978,992	1,496,000	8,474,992
C-FMSCAP	C212T30000000	76105	Streets	MSA Contingency	934,552	(405,000)	529,552
C-FMSCAP	C212T31229328	76105	Streets	Griggs Scheffer 2	12,290,000	2,219,500	14,509,500
C-FMSCAP	C212T31229328	77005	Cap Int Serv Engineering		2,822,500	177,500	3,000,000
C-FMSCAP	C212T31229328		All Other Spending		137,500		137,500
					15,250,000	2,397,000	17,647,000
C-FMSCAP	C222A36000000	76105	Streets	Battle Creek 1	900,000	(65,000)	835,000
C-FMSCAP	C222A36000000	77005	Cap Int Serv Engineering		-	125,000	125,000
					900,000	60,000	960,000
C-FMSCAP	C222H35520076	64305	Street and Sidewalk Repair	SRTS Maxfield	-	700,000	700,000
C-FMSCAP	C222H35520076	68190	Engineering Services		-	100,000	100,000
					-	800,000	800,000
C-FMSCAP	C222S359000000	76105	Streets	Prior Ave	4,500,000	258,019	4,758,019
C-FMSCAP	C222S359000000	77005	Cap Int Serv Engineering		-	500,000	500,000
					4,500,000	758,019	5,258,019
C-FMSCAP	C222S363000000	76105	Streets	Marion at Ravoux	250,000	335,000	585,000
C-FMSCAP	C222T344000000	76105	Streets	SPS Program	676,500	(556,500)	120,000
C-FMSCAP	C222T34428102	64305	Street and Sidewalk Repair	Edgcumbe Signal	187,500	187,500	375,000
C-FMSCAP	C222T34429329	76105	Streets	Edgcumbe SPS	7,506,000	(144,000)	7,362,000
C-FMSCAP	C222T34429329	77005	Cap Int Serv Engineering		-	1,300,000	1,300,000
					7,506,000	1,156,000	8,662,000
C-FMSCAP	C222T34429330	76105	Streets	Wheelock Ph 5	7,762,500	(306,000)	7,456,500
C-FMSCAP	C222T34429330	77005	Cap Int Serv Engineering		-	1,300,000	1,300,000
					7,762,500	994,000	8,756,500
C-FMSCAP	C222T34429331	76105	Streets	Curtice Street	1,000,000	560,000	1,560,000
C-FMSCAP	C222T34429331	77005	Cap Int Serv Engineering		-	350,000	350,000
					1,000,000	910,000	1,910,000

Financing Changes

(Action Accomplished)							
Life to Date Project Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Project Group	Project	Account Category	Description				
C-FMSCAP	C172P18523034	55105	Program Income	Miss. Outfall	-	(280,000)	(280,000)
C-FMSCAP	C172P18523034	56110	Intra Fund In Bond Draw		(280,000)	280,000	-
					(280,000)	-	(280,000)
C-FMSCAP	C202T28000000	56240	Transfer Fr Enterprise Fund	2020 Ped Safety	(350,000)	44,800	(305,200)
C-FMSCAP	C202T28000000		All Other Financing		(230,000)	-	(230,000)
					(580,000)	44,800	(535,200)
C-FMSCAP	C212R32025103	47565	SPRWS Construction Svc	Wabasha	-	(56,000)	(56,000)
C-FMSCAP	C212R32025103	55105	Program Income		-	(440,000)	(440,000)
C-FMSCAP	C212R32025103	56226	Transfer Fr Spec Rev Asmt		-	(1,000,000)	(1,000,000)
C-FMSCAP	C212R32025103		All Other Financing		(6,978,992)	-	(6,978,992)
					(6,978,992)	(1,496,000)	(8,474,992)
C-FMSCAP	C212T30000000	43651	Muni State Aid Construction	MSA Contingency	(934,552)	405,000	(529,552)
C-FMSCAP	C212T31229328	47565	SPRWS Construction Svc	Griggs Scheffer 2	(1,400,000)	(2,117,000)	(3,517,000)
C-FMSCAP	C212T31229328	55105	Program Income		(1,100,000)	(280,000)	(1,380,000)
C-FMSCAP	C212T31229328		All Other Financing		(12,750,000)	-	(12,750,000)
					(15,250,000)	(2,397,000)	(17,647,000)
C-FMSCAP	C222A360000000	43651	Muni State Aid Construction	Battle Creek 1	(900,000)	-	(900,000)
C-FMSCAP	C222A360000000	55105	Program Income		-	(60,000)	(60,000)
					(900,000)	(60,000)	(960,000)
C-FMSCAP	C222H35520076	43150	DOT MN Dept of Transportation	SRTS Maxfield	-	(500,000)	(500,000)
C-FMSCAP	C222H35520076	43651	Muni State Aid Construction		-	(300,000)	(300,000)
					-	(800,000)	(800,000)
C-FMSCAP	C222S359000000	47565	SPRWS Construction Svc	Prior Ave	-	(81,000)	(81,000)
C-FMSCAP	C222S359000000	43651	Muni State Aid Construction		(4,500,000)	-	(4,500,000)
C-FMSCAP	C222S359000000	55105	Program Income		-	(276,500)	(276,500)
C-FMSCAP	C222S359000000	56226	Transfer Fr Spec Rev Asmt		-	(400,519)	(400,519)
					(4,500,000)	(758,019)	(5,258,019)
C-FMSCAP	C222S363000000	43651	Muni State Aid Construction	Marion at Ravoux	-	(105,000)	(105,000)
C-FMSCAP	C222S363000000	43810	County Road Aid		(250,000)	(230,000)	(480,000)
					(250,000)	(335,000)	(585,000)
C-FMSCAP	C222T344000000	55105	Program Income	SPS Program	(556,500)	556,500	-
C-FMSCAP	C222T344000000	55505	Outside Contribution Donations		(20,000)	-	(20,000)
C-FMSCAP	C222T344000000	56110	Intra Fund In Bond Draw		(100,000)	-	(100,000)
					(676,500)	556,500	(120,000)
C-FMSCAP	C222T34428102	43651	Muni State Aid Construction	Edgcumbe Signal	(187,500)	-	(187,500)
C-FMSCAP	C222T34428102	43810	County Road Aid		-	(187,500)	(187,500)
					(187,500)	(187,500)	(375,000)
C-FMSCAP	C222T34429329	47565	SPRWS Construction Svc	Edgcumbe SPS	-	(1,686,000)	(1,686,000)
C-FMSCAP	C222T34429329	55105	Program Income		(956,000)	530,000	(426,000)
C-FMSCAP	C222T34429329	56110	Intra Fund In Bond Draw		(6,550,000)	-	(6,550,000)
					(7,506,000)	(1,156,000)	(8,662,000)
C-FMSCAP	C222T34429330	47565	SPRWS Construction Svc	Wheelock Ph 5	-	(994,000)	(994,000)
C-FMSCAP	C222T34429330	55105	Program Income		(987,500)	-	(987,500)
C-FMSCAP	C222T34429330	56014	Intra Fund In 2014 Bond Draw		(25,000)	-	(25,000)
C-FMSCAP	C222T34429330	56110	Intra Fund In Bond Draw		(6,750,000)	-	(6,750,000)
					(7,762,500)	(994,000)	(8,756,500)
C-FMSCAP	C222T34429331	47565	SPRWS Construction Svc	Curtice Street	-	(380,000)	(380,000)
C-FMSCAP	C222T34429331	55105	Program Income		-	(530,000)	(530,000)
C-FMSCAP	C222T34429331	56110	Intra Fund In Bond Draw		(1,000,000)	-	(1,000,000)
					(1,000,000)	(910,000)	(1,910,000)

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	Yes & No	5
Emergency Management	CIB Budget	Capital	Multiple	No & Yes	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					