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 <u>Financial Analysis Template (green tab)</u> 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 <u>Operating Budget Reference</u> and <u>CIB Budget Reference</u> 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

1	File ID Number:	F	RES PH 24-65					
2 3	Budget Affected:	(Operating Budget	Parks and Recreation	Multiple Funds			
4 5	Total Amount of Tra	nsaction:	1,211,812					
6 7	Funding Source:	1	Vultiple	Existing budget:				
8 9		ŀ	Appropriation alrea	ady included in budget?	No			
10 11	Charter Citation:		10.07.1					
12 13 14 15	Fiscal Analysis							
16 17 18 19	Parkland Dedication		•	f Parks and Recreation in the a using spending for the Como Sh		•	• • •	
20 21 22								
23 24								
25 26	Detail Accounting C							
27 28	Detail Accounting Co	odes:						
29			GENER	AL LEDGER (GL) - ANNUAL BUDO	GET			
30 31	Spending Changes							
32	(Action Accomplished)							
33	(······)	GL Annual Budget				CURRENT		AMENDED
34	Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
35								
36	1	20041810	76805	Capital Outlay		-	200,000	200,000
37	1	20041846	79220	Transfer to Capital Project Fund		-	117,724	117,724
38	1	26241102	79220	Transfer to Capital Project Fund		-	20,961	20,961
39	1	26241103		Transfer to Capital Project Fund		-	87,949	87,949
40	1	26241105		Transfer to Capital Project Fund		-	68,283	68,283
41	1	26241107		Transfer to Capital Project Fund				
	1					-	19,810	19,810
42	T .	26241109		Transfer to Capital Project Fund		-	229,644	229,644
43	1	26241112		Transfer to Capital Project Fund		-	125,000	125,000
44	1	26241112	79220	Transfer to Capital Project Fund		-	175,441	175,441
45	1	26241115	79220	Transfer to Capital Project Fund		-	110,000	110,000
46	1	26241117	79220	Transfer to Capital Project Fund		-	57,000	57,000
47					TOTAL:		1,211,812	
48	Financing Changes						.,,0.2	
49	(Action Accomplished)							
49 50						CURRENT		AMENDED
50 51	GL Annual Budget	Fund Dont Cost Conter	Account	Description			CHANCES	
51	Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET

3 1 20041810 43905 Metropolitan Council - (200,000) (229,644 4 1 20041846 43905 Metropolitan Council - (117,724) (229,644) 6 1 25241112 59910 Use of Fund Equity - (125,000) (110,000) 7 1 25241112 59910 Use of Fund Equity - (110,000) (110,000) 8 1 25241115 59910 Use of Fund Equity - (110,000) (110,000) 9 1 25241105 59910 Use of Fund Equity - (10,000) (110,000) 1 25241102 59910 Use of Fund Equity - (20,961) (20,961) 2 1 25241102 59910 Use of Fund Equity - (21,961) (19,810) 2 1 25241102 59910 Use of Fund Equity - (19,810) (19,810) 3 1 25241102 59910 Use of Fund Equity - (12,810) (19,810) 4 - - - - (19,810) (19,810) (19,810) (19,810) (19,810)		Company FL	ind-Dept-Cost Center	Account	Description			CHANGES	BUDGET
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4 -	8 9 70 71	Spending Changes (Action Accomplished)	rants, Capital, Capital Bon	d Proceeds, STAR, ⁻	TIF, and HRA amendments.				
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10041700	60105	(57,354.00)
10041700	61005	(3,549.00)
10041700	61010	(830.00)
10041700	61110	(4,293.00)
10041700	61210	(22,731.00)
10041700	61225	(419.00)
10041700	61230	(108.00)
10041700	61505	(3,178.00)
10041700	61550	(2,294.00)
10041700	63160	94,756.00
20041846	60105	(85,580.00)
20041846	61005	(5,295.00)
20041846	61010	(1,238.00)
20041846	61110	(6,406.00)
20041846	61210	(21,351.00)
20041846	63160	(162,162.00)
20041846	59910	(43,968.00)
20041846	79210	326,000.00

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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	C.C. 10.07.1
			- Amend spending and financing to recognize new revenue in the appropriate company and activity	
2.)	Accept a Grant a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for	C.C. 10.07.1
		Budget Amendment Resolution and Public Hearing	appropriation total revenues in excess of those	Admin 41.03
			- Amend spending and financing to recognize the grant in the appropriate company and activity	
	b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
		Resolution Accepting the Grant Funds (No public hearing needed)	- 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	C.C. 10.07.4
			- Administrative order is prepared to execute the transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	

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	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
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,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
7.)	Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3
		Recommendation by the Mayor to the City Council of steps to be taken		

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	g 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	g 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
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 approp - Amend project spending a use of contingency funding
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 approp ("<i>unallocated reserve acco</i> Amend project spending a use of contingency funding

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Administrative Code 57.09 (3) a

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City Charter 10.07.4

and financing to recognize 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
	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 ar new revenue
	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 conti
.)	Declare a project abandoned	Council resolution	 Identify project as abandon Transfer appropriation for the separate contingency fund (" <i>account</i> ") Reappropriation of the function review, Mayor recommendate (see either of the Add dollars above)
.)	Replace an approved project with a new project	 Declare an approved project abandoned or completed with excess balances (see process above) Add new project after capital improvement budget is adopted (see process above) 	- Can accomplish both steps

g and spending to recognize	Administrative Code 57.09 (1) City Charter 10.07.1
ontingency to new project	Administrative Code 57.09 (1)
nancing to recognize transfer	City Charter 10.07.4
doned	
or the abandoned project to a d (" <i>unallocated reserve</i>	Administrative Code 57.09 (4)

City Charter 10.09 Cunds needs CIB Committee dation, and Council approval lars to a project sections

ps in one resolution

Departments

(Select Department) Multiple Departments City Attorney's Office City Council Emergency Management Financial Services 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

Affected Budgets (Choose CIB or Operating)

Both Operating and CIB Budgets Operating Budget CIB Budget <u>General vs. Special Fund</u> (Choose General, Special or Capital)

General Fund Special Fund Capital Multiple Funds <u>Funding Source</u> (Select Funding Source) Transfer of Appropriations Grant Donation Multiple Other

Already Appropriated?

<u>Company</u> (Choose Company)

(Yes or No?) Yes No

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