

## City of Saint Paul Financial Analysis Template Instructions

### Purpose of the Fiscal Analysis Template:

- The purpose of this template is to standardize the information accompanying financial resolutions that come before the Mayor and City Council. This form will be **required** to be submitted as an attachment to **all resolutions and administrative orders that contain budget changes, are related to grants or donations, or otherwise impact the city's finances.**
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the drafter.

### Fiscal Analysis Template Tab

- Fill out all of the information in [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.
- The top portion of the file, including the fiscal analysis, will need to be filled out for any finance related action, including:
  - Grants: applying for, accepting and budgeting
  - Donations: soliciting, accepting, and budgeting
  - Budget amendments (both resolutions and administrative orders)
  - Other action with a financial impact
- If the action includes either a CIB or Operating Budget Amendment, the detail accounting codes section must also be filled out.
- If you have further questions, please contact your budget analyst.

### Budget Reference Tabs

- The [Operating Budget Reference](#) and [CIB Budget Reference pages \(blue tabs\)](#) are read-only tabs. They contain guidance on what kind of mayoral and/or council action is required for budget adjustments in both the operating and CIB budgets, and include charter and administrative code citations for these actions.
- If you have questions about what is required to accomplish a particular finance related action, please contact your budget analyst.

### Drop Down Menus Tab

- The [Drop Down Menus tab \(grey tab\)](#) is used by OFS only to manage the drop down lists contained in the Financial Analysis template.
- Department staff filling out this form should not attempt to edit this page.

**City of Saint Paul Financial Analysis**

File ID Number: RES PH 14-41

Budget Affected: Operating Budget PED General Fund

Total Amount of Transaction: 1,035,800

Funding Source: Grant

Appropriation already included in budget? No

Charter Citation: CC 10.07.1

**Fiscal Analysis**

Amending the PED budget in the amount of \$1,035,800 to accept grants from the Metropolitan Council for the Gross Given, Custom House, and Western University Plaza sites.

**Detail Accounting Codes:**

| Company                      | Accounting Unit | Account | Activity/Project (if applicable) | Description              | CURRENT BUDGET | CHANGES   | AMENDED BUDGET |
|------------------------------|-----------------|---------|----------------------------------|--------------------------|----------------|-----------|----------------|
| <b>Spending Changes</b>      |                 |         |                                  |                          |                |           |                |
| <i>(Action Accomplished)</i> |                 |         |                                  |                          |                |           |                |
| 1                            | 20051870        | 73220   | G51 14 8313 XXXXX                | Gross Given              | -              | 8,200     | 8,200          |
| 1                            | 20051870        | 73220   | G51 14 8313 XXXXX                | Custom House             | -              | 850,000   | 850,000        |
| 1                            | 20051870        | 73220   | G51 14 8313 XXXXX                | Western University Plaza | -              | 177,600   | 177,600        |
| TOTAL:                       |                 |         |                                  |                          | 0              | 1,035,800 | 1,035,800      |
| <b>Financing Changes</b>     |                 |         |                                  |                          |                |           |                |
| <i>(Action Accomplished)</i> |                 |         |                                  |                          |                |           |                |
| 1                            | 20051870        | 43905   | G51 14 8313 XXXXX                | Gross Given              | -              | 8,200     | 8,200          |
| 1                            | 20051870        | 43905   | G51 14 8313 XXXXX                | Custom House             | -              | 850,000   | 850,000        |
| 1                            | 20051870        | 43905   | G51 14 8313 XXXXX                | Western University Plaza | -              | 177,600   | 177,600        |
| TOTAL:                       |                 |         |                                  |                          | 0              | 1,035,800 | 1,035,800      |

## Operating Budget Changes Procedures Guide

| In order to:                                                                                                   | Resolution, A.O., or Other Documentation Required?                                                         | Resolution/AO Action                                                                                                                                                                                                          | Charter/Code Citation           | Template                                | Agenda Section |
|----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|-----------------------------------------|----------------|
| 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                    | Budget Amendment or Gifts and Donations | Public Hearing |
| 2.) <b>Accept a Grant</b>                                                                                      |                                                                                                            |                                                                                                                                                                                                                               |                                 |                                         |                |
| a.) No Budget Previously Establish 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 | Grants                                  | Public Hearing |
| 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 anticipated in the current year's budget                                                                                        |                                 | Grants                                  | Consent        |
| 3.) <b>Transfer Appropriations within Departments:</b>                                                         |                                                                                                            |                                                                                                                                                                                                                               |                                 |                                         |                |
| a.) Within the same Fund (Lawson Company)                                                                      | 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                    | Budget Amendment                        | Consent        |
| b.) Between Funds (Lawson 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                    | Budget Amendment                        | Consent        |

## Operating Budget Changes Procedures Guide

| In order to:                                                                                                                                                                                                                                     | Resolution, A.O., or Other Documentation Required?                                                                                                                                                                                    | Resolution/AO Action                                                                                                                                                                                                                                | Charter/Code Citation         | Template         | Agenda Section |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------|----------------|
| 4.) <b>Transfer Appropriations between Departments</b>                                                                                                                                                                                           |                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                     |                               |                  |                |
| a.) Within the same Fund (Lawson 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                  | Budget Amendment | Consent        |
| b.) Between Funds (Lawson 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                  | Budget Amendment | Consent        |
| 6.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>                                                                                                                                                                       | None                                                                                                                                                                                                                                  | - No action required.<br><br>-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.<br><br>- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes | C.C. 10.08                    | N/A              | N/A            |
| For Lapse of appropriations - Capital improvements see City Charter 10.09.<br><br>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. |                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                     |                               |                  |                |
| 7.) <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", 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 | Budget Amendment | Consent        |
| 8.) <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                  | Budget Amendment | Consent        |

### CIB Project and Budget Changes Procedures Guide

| In order to:                                                                                      | Resolution and/or AO Required? CIB Approval?                                                                                                                                                                                                                                                                                                              | Resolution/AO Action                                                                                                      | Charter/Code Citation                                                       | Template                                                      | Agenda Section |
|---------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------|----------------|
| 1) Close a completed project with excess balances                                                 | Administrative Order (Completed by OFS)<br>Periodic Review by CIB Committee                                                                                                                                                                                                                                                                               | - Amend project financing and spending<br>- Transfer excess appropriation to contingency                                  | Administrative Code 57.09 (2)<br>City Charter 10.09 - Accomplished projects | Budget Amendment                                              | Consent        |
| 2) Close a completed project with no excess balances (but excess spending authority)              | Administrative Order (Completed by OFS)<br>Periodic Review by CIB Committee                                                                                                                                                                                                                                                                               | - Amend project financing and spending                                                                                    | City Charter 10.09 - Accomplished projects                                  | Budget Amendment                                              | Consent        |
| 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                                                           | N/A            |
| 4) <u>Adding new spending to an existing project (without changing the scope of the project):</u> |                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                           |                                                                             |                                                               |                |
| Financing source is new money                                                                     | CIB Committee Review and Recommendation<br>Mayor recommends via resolution<br>Compliance with the City Comprehensive Plan<br>Public Hearing                                                                                                                                                                                                               | - Amend spending and financing to recognize new revenue                                                                   | Administrative Code 57.09 (1)<br>City Charter 10.07.1                       | Budget Amendment<br>or<br>Grants<br>or<br>Gifts and Donations | Public Hearing |
| Financing source is contingency (less than \$25,000)                                              | All proposed uses of contingency must first be reviewed by OFS<br>Transfers within a department require an Administrative Order (Completed by departments. Verified and approved by OFS)<br>A.O.s require Periodic Review by CIB Committee<br>Transfers between departments require a Resolution (Completed by departments. Verified and approved by OFS) | - Reduce amount in appropriate contingency fund<br>- Amend project spending and financing to recognize use of contingency | Administrative Code 57.09 (3) a<br>City Charter 10.07.4                     | Budget Amendment                                              | Consent        |

|                                                                                                     |                                                      |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                           |                                                                    |                                                                                      |                                                |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|--------------------------------------------------------------------------------------|------------------------------------------------|
|                                                                                                     | Financing source is contingency (more that \$25,000) | <p>All proposed uses of contingency must first be reviewed by OFS</p> <p>CIB Committee Review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public Hearing</p>               | <p>- Reduce amount in contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Amend project spending and financing to recognize use of contingency</p>                                                                                                                                                                           | <p>Administrative Code 57.09 (3) b</p> <p>City Charter 10.07.4</p> | Budget Amendment                                                                     | Public Hearing                                 |
| <p><u>Add a new project</u></p> <p>5) OR</p> <p><u>Expand the scope of an existing project:</u></p> |                                                      |                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                           |                                                                    |                                                                                      |                                                |
|                                                                                                     | Financing source is new money                        | <p>CIB Committee Review and Recommendation</p> <p>Mayor recommends via resolution</p> <p>Compliance with the City Comprehensive Plan</p> <p>Public Hearing</p>                                  | - Amend spending and financing to recognize new revenue                                                                                                                                                                                                                                                                                   | <p>Administrative Code 57.09 (1)</p> <p>City Charter 10.07.1</p>   | <p>Budget Amendment</p> <p>or</p> <p>Grants</p> <p>or</p> <p>Gifts and Donations</p> | Public Hearing                                 |
|                                                                                                     | Financing source is contingency                      | <p>All proposed uses of contingency must first be reviewed by OFS</p> <p>CIB Committee Review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public Hearing</p>               | <p>- Transfer dollars from contingency to new project</p> <p>- Amend spending and financing to recognize new revenue</p>                                                                                                                                                                                                                  | <p>City Charter 10.07.4</p> <p>Administrative Code 57.09 (1)</p>   | Budget Amendment                                                                     | Public Hearing                                 |
| 6)                                                                                                  | Declare a project abandoned                          | Council Resolution                                                                                                                                                                              | <p>- Identify project as abandoned</p> <p>- Transfer appropriation for the abandoned project to a separate contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Re-appropriation of the funds needs CIB review, mayor recommendation, and council approval (see either of the "Add dollars to a project" scenarios above)</p> | <p>City Charter 10.09</p> <p>Administrative Code 57.09 (4)</p>     | Budget Amendment                                                                     | Consent                                        |
| 7)                                                                                                  | Replace an approved project with a new project       | <p>1) Declare an approved project abandoned or completed with excess balances (see process above)</p> <p>2) Add new project after capital improvement budget is adopted (see process above)</p> | - Can accomplish both steps in one resolution                                                                                                                                                                                                                                                                                             |                                                                    | Budget Amendment                                                                     | <p>Consent</p> <p>or</p> <p>Public Hearing</p> |

| <u>Departments</u>            | <u>Affected Budgets</u>       | <u>General vs. Special Fund</u>      | <u>Funding Source</u>            | <u>Already Appropriated?</u> |
|-------------------------------|-------------------------------|--------------------------------------|----------------------------------|------------------------------|
| (Select Department)           | (Choose CIB or Operating)     | (Choose General, Special or Capital) | (Select Funding Source)          | (Yes or No?)                 |
| Multiple Departments          |                               |                                      | Currently Budgeted Appropriation | Yes                          |
| City Attorney's Office        | Both Operating and CIB Budget | General Fund                         | Transfer of Appropriations       | No                           |
| City Council                  | Operating Budget              | Special Fund                         | Grant                            |                              |
| Emergency Management          | CIB Budget                    | Capital                              | Donation                         |                              |
| Financial Services            |                               | Multiple Funds                       | Multiple                         |                              |
| Fire and Safety Services      |                               |                                      | Other                            |                              |
| 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              |                               |                                      |                                  |                              |