

## **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**

1	<b>File ID Number:</b>	RES 16-1878
2		
3	<b>Budget Affected:</b>	Operating Budget    PED                      Special Fund
4		
5	<b>Total Amount of Transaction:</b>	-
6		
7	<b>Funding Source:</b>	Other                      Please Specify Funding Source: STAR
8		
9		Appropriation already included in budget?    Yes
10		
11	<b>Charter Citation:</b>	10.07.4
12		

**Fiscal Analysis**

This resolution allocates Cultural STAR funds for the following projects which, after review and recommendation by the Cultural STAR Board, have been recommended by the Cultural STAR Board and the Mayor for funding in Round 2 of 2016.

**Detail Accounting Codes:**

**GENERAL LEDGER (GL) - ANNUAL BUDGET**

**Spending Changes**

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	28551300	73220	STAR CULTURAL		-	-	-
(Choose Company)	XXXXXXXX	XXXXX	(Item description)		-	-	-
TOTAL:						-	

**Financing Changes**

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
(Choose Company)	XXXXXXXX	XXXXX	(Item description)		-	-	-
(Choose Company)	XXXXXXXX	XXXXX	(Item description)		-	-	-
TOTAL:						-	

**ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

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

**Spending Changes**

(Action Accomplished)

Life to Date Activity Budget					CURRENT		AMENDED
Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
S-STAR	5130110000	73220	CULTURAL STAR Undesignated		652,678.00	(652,620.34)	57.66
S-STAR	5130210607	73220	2016 Actors Theatre of MN		-	20,000.00	20,000.00
S-STAR	5130210608	73220	2016 African ED Solutions		-	7,500.00	7,500.00
S-STAR	5130210609	73220	2016 Alliance Francaise		-	5,000.00	5,000.00
S-STAR	5130210610	73220	2016 Bringing the Frogs		-	5,000.00	5,000.00
S-STAR	5130210611	73220	2016 Can Can Wonderland		-	8,000.00	8,000.00
S-STAR	5130210612	73220	2016 Compass Inc		-	8,500.00	8,500.00
S-STAR	5130210613	73220	2016 Forecast Public Art		-	5,000.00	5,000.00
S-STAR	5130210614	73220	2016 Full Circle Theatre Co		-	10,000.00	10,000.00
S-STAR	5130210615	73220	2016 Girl Friday Productions		-	7,500.00	7,500.00
S-STAR	5130210616	73220	2016 History Theatre Inc		-	10,000.00	10,000.00
S-STAR	5130210617	73220	2016 Hmong Cultural Center of MN		-	5,000.00	5,000.00
S-STAR	5130210618	73220	2016 Hot Summer Jazz Festival		-	18,000.00	18,000.00
S-STAR	5130210619	73220	2016 Illusion Theater and School Inc		-	17,000.00	17,000.00
S-STAR	5130210620	73220	2016 Ka Joog		-	7,500.00	7,500.00
S-STAR	5130210621	73220	2016 Katha Dance Theatre		-	7,500.00	7,500.00
S-STAR	5130210622	73220	2016 Latino Economic Dev Center		-	5,000.00	5,000.00
S-STAR	5130210623	73220	2016 MN Jewish Theater Co		-	7,500.00	7,500.00
S-STAR	5130210624	73220	2016 MN Landmark		-	5,000.00	5,000.00
S-STAR	5130210625	73220	2016 MN Museum of American Art		-	15,000.00	15,000.00
S-STAR	5130210626	73220	2016 MN Public Radio		-	30,000.00	30,000.00

73	S-STAR	5130210627	73220	2016 Mixed Blood Theatre	-	20,000.00	20,000.00	
74	S-STAR	5130210628	73220	2016 Once Voice Mixed Chorus	-	20,000.00	20,000.00	
75	S-STAR	5130210629	73220	2016 Ordway Center Performing Art	-	35,000.00	35,000.00	
76	S-STAR	5130210630	73220	2016 St Paul Civic Symphony	-	5,000.00	5,000.00	
77	S-STAR	5130210631	73220	2016 St Paul Festival and Heritage Foundation	-	40,000.00	40,000.00	
78	S-STAR	5130210632	73220	2016 Science Museum of MN	-	17,500.00	17,500.00	
79	S-STAR	5130210633	73220	2016 Skylark Opera	-	7,500.00	7,500.00	
80	S-STAR	5130210634	73220	2016 Springboard for the Arts	-	10,000.00	10,000.00	
81	S-STAR	5130210635	73220	2016 St Paul Ballet	-	5,000.00	5,000.00	
82	S-STAR	5130210636	73220	2016 Film Society of Mpls St paul	-	7,500.00	7,500.00	
83	S-STAR	5130210637	73220	2016 Friends of St Paul Public Library	-	7,500.00	7,500.00	
84	S-STAR	5130210638	73220	2016 MN China Friendship	-	27,000.00	27,000.00	
85	S-STAR	5130210639	73220	2016 MN Opera	-	7,500.00	7,500.00	
86	S-STAR	5130210640	73220	2016 Schubert Mix Club	-	10,000.00	10,000.00	
87	S-STAR	5130210641	73220	2016 Theatre Pro Rata	-	5,000.00	5,000.00	
88	S-STAR	5130210642	73220	2016 Time Track Productions	-	5,000.00	5,000.00	
89	S-STAR	5130210643	73220	2016 Tu Dance	-	35,000.00	35,000.00	
90	S-STAR	5130210644	73220	2016 Twin Cities Public Television	-	17,000.00	17,000.00	
91	S-STAR	5130210645	73220	2016 Walker West Music Academy	-	10,000.00	10,000.00	
92	S-STAR	5130210646	73220	2016 Wonderlust Productions	-	7,500.00	7,500.00	
93	S-STAR	5130210647	73220	2016 Hmong 18 Council	-	8,000.00	8,000.00	
94	S-STAR	5130210648	73220	2016 Positively Fourth St	-	5,000.00	5,000.00	
95	S-STAR	5130210649	73220	2016 St Paul European Christmas Market	-	10,000.00	10,000.00	
96	S-STAR	5130210650	73220	2016 Sword Dance Publishing	-	5,000.00	5,000.00	
97	S-STAR	5130210059	73220	Saint Paul Public Library	155,749.00	175,000.00	330,749.00	
98	S-STAR							
99	S-STAR	<b>CLOSE OUT</b>						
100	S-STAR	5130210572	73220	2016 Ordway Center	25,000.00	(25,000.00)	-	
101	S-STAR	5130210468	73220	2015 Mississippi River	5,000.00	(25.00)	4,975.00	
102	S-STAR	5130210477	73220	2015 Sound Unseen	5,000.00	(11.00)	4,989.00	
103	S-STAR	5130210481	73220	2015 Walker West	23,000.00	(3,831.98)	19,168.02	
104	S-STAR	5130210535	73220	2015 St Paul Cons Music	5,000.00	(33.56)	4,966.44	
105	S-STAR	5130210376	73220	2014 St Paul TMO	5,000.00	(200.00)	4,800.00	
106	S-STAR	5130210413	73220	2014 Ace Entertainment	17,500.00	(168.28)	17,331.72	
107	S-STAR	5130210267	73220	MAP for Nonprofit	10,000.00	(10,000.00)	-	
108	S-STAR	5130210313	73220	Fitzerald Theater	30,000.00	(34.00)	29,966.00	
109	S-STAR	5130210316	73220	Illusiong Theatre and School	15,000.00	(715.00)	14,285.00	
110	S-STAR	5130210008	73220	MN Boychoir 2012	10,000.00	(2,258.60)	7,741.40	
111	S-STAR	5130210034	73220	WSCO Festival	5,000.00	(126.00)	4,874.00	
112	S-STAR	5130210013	73220	Chat Manager	15,000.00	(976.24)	14,023.76	
113	S-STAR	5130210014	73220	Dayton Church Festival	5,000.00	(5,000.00)	-	
114	S-STAR	5130210027	73220	Real Phone Radio Hour	5,000.00	(5,000.00)	-	
115	S-STAR							
116	S-STAR							
117								
118								
119	<b>Financing Changes</b>							
120	<i>(Action Accomplished)</i>							
121	<b>Life to Date Activity Budget</b>							
122	<b>Activity Group</b>	<b>Activity</b>	<b>Account Category</b>	<b>Description</b>	<b>CURRENT BUDGET</b>	<b>CHANGES</b>	<b>AMENDED BUDGET</b>	
123								
124			XXXXX	(Item description)			-	
125			XXXXX	(Item description)			-	
126								
127								
					<b>TOTAL:</b>	<b>988,927.00</b>	<b>0.00</b>	<b>988,927.00</b>

## 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.) <b>Recognize additional/unanticipated revenues</b> (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.) <b>Accept a Grant</b>			
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.) <b>Transfer Appropriations within Departments:</b>			
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
<b>4.) <u>Transfer Appropriations between Departments</u></b>			
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
<b>5.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u></b>	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	
<b>6.) <u>Enact Emergency Appropriation</u></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  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
<b>7.) <u>Reduction of Appropriations</u></b>	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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<p>- Reduce amount in appropriate contingency fund</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) a</p> <p>City Charter 10.07.4</p>
c.) Financing source is contingency (more than \$25,000)	<p>All proposed uses of Contingency funds 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 appropriate contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) b</p> <p>City Charter 10.07.4</p>

**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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	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		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	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> ")  - 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	



<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					