

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	<u>File ID Number:</u>	RES PH 21-65
2		
3	<u>Budget Affected:</u>	CIB Budget Public Works Capital
4		
5	<u>Total Amount of Transaction:</u>	1,025,095.00
6		
7	<u>Funding Source:</u>	Transfer of Appropriations
8		
9		Appropriation already included in budget? Yes
10		
11	<u>Charter Citation:</u>	City Charter 10.09
12		City Charter 10.07.4
13		

Fiscal Analysis

- To close out 2014 non 8-80 bond projects and transfer available balances to other projects.
- Transfer \$250,000 from the Warner Bridge Bike Trail to the 2021 Annapolis Project.
- Transfer \$230,241 from the Warner Bridge Bike Trail to 2021 Municipal State Aid Contingency.
- Transfer \$59,000 from the Payne/Maryland Intersection Project to 2021 Municipal State Aid Contingency.
- Transfer \$124,194 from the Western Streetscape Project to 2021 MSA Contingency.
- Transfer \$75,000 from the Ford Parkway – Howell to Snelling Project to the 2019 Snelling at Summit Project.
- Transfer \$81,628 from the Ford Parkway – Howell to Snelling Project to 2021 Municipal State Aid Contingency.
- Transfer \$205.032 from the Kelloqa Bridge near RiverCentre Concrete Project to the 2021 Robert Street Viaduct Rehabilitation

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

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

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	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 BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description			
C-FMSCAP	C142A0460000	76110	Bridges Warner Bridge	1,070,500	(491,698)	578,802
C-FMSCAP	C142E1140000	77205	Cap Ext Serv Engineering Payne / Maryland	290,000	(59,000)	231,000
C-FMSCAP	C142E1140000		All Other Spending	943,884	-	943,884
				1,233,884	(59,000)	1,174,884
C-FMSCAP	C142F1050000	76110	Bridges Wheelock Pkwy Br	298,268	(430)	297,838
C-FMSCAP	C142F1060000	76110	Bridges Maryland Bridge	178,200	(133,715)	44,485
C-FMSCAP	C142F1060000		All Other Spending	1,800	-	1,800
				180,000	(133,715)	46,285
C-FMSCAP	C142F1070000	69590	Other Services Cayuga / Arkwright	740,158	(11,710)	728,448
C-FMSCAP	C142H0160000	76105	Streets Western Streetscap	2,173,667	(130,152)	2,043,515
C-FMSCAP	C142H0160000		All Other Spending	720,833	-	720,833
				2,894,500	(130,152)	2,764,348
C-FMSCAP	C142P0330000	77005	Cap Int Serv Engineering Ford Pk / Howell	360,000	(212,368)	147,632
C-FMSCAP	C142P0330000		All Other Spending	823,088	-	823,088
				1,183,088	(212,368)	970,720

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76								
77	C-FMSCAP	C142R13900000	76105	Streets	Kellogg Brdg/RC	859,205	(205,032)	654,173
78	C-FMSCAP	C142R13900000	77005	Cap Int Serv Engineering		100,000	-	100,000
79						959,205	(205,032)	754,173
80								
81	C-FMSCAP	C142T31300000	76107	Street Lighting	Local Alley Improv	161,550	(161,550)	-
82								
83	C-FMSCAP	C142T44128081	68185	Traffic Services	2015 RC M&O	112,531	(269)	112,262
84								
85	C-FMSCAP	C142T56700000	77590	Public Art Capitalized	2014 RSVP	101,784	(5,611)	96,173
86								
87	C-FMSCAP	C142T56729303	63160	General Professional Service	Montana/GreenBr	875,000	(999)	874,001
88	C-FMSCAP	C142T56729303		All Other Spending		9,122,940	-	9,122,940
89						9,997,940	(999)	9,996,941
90								
91	C-FMSCAP	C142T56729306		All Other Spending	8th St RSVP	1,332,631	-	1,332,631
92								
93	C-FMSCAP	C142T76600000	76106	Sidewalks	Sidewalks	1,049,000	(49,660)	999,340
94								
95	C-FMSCAP	C142T97325094	76105	Streets	Marshall Median	115,000	(1,393)	113,607
96								
97	C-FMSCAP	C142T98600000	76106	Sidewalks	Citywide Stairway	17,038	(16,498)	540
98			77590	Public Art Capitalized		1,790	-	1,790
99						18,828	(16,498)	2,330
100								
101	C-FMSCAP	C212R33325106	76105	Streets	Robert Street	-	205,032	205,032
102								
103	C-FMSCAP	C212C33725108	63160	General Professional Service	Annapolis Street	-	250,000	250,000
104								
105	C-FMSCAP	C182S18720059	63160	General Professional Service	Snelling / Summit	94,400	60,000	154,400
106			68190	Engineering Services		23,600	15,000	38,600
107						118,000	75,000	193,000
108								
109	C-FMSCAP	C212T30000000	76105	Streets	MSA Contingency	100,000	495,063	595,063
110								
111	Financing Changes							
112	<i>(Action Accomplished)</i>							
113	Life to Date Activity Budget					CURRENT		AMENDED
114	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
115								
116	C-FMSCAP	C142A04600000	43651	Municipal State Aid Construction	Warner Bridge	(990,500)	480,241	(510,259)
117	C-FMSCAP	C142A04600000	51101	Internal Service Revenue		(80,000)	11,457	(68,543)
118						(1,070,500)	491,698	(578,802)
119								
120	C-FMSCAP	C142E11400000	43651	Municipal State Aid Construction	Payne / Maryland	(130,000)	59,000	(71,000)
121	C-FMSCAP	C142E11400000		All Other Financing		(1,103,884)	-	(1,103,884)
122						(1,233,884)	59,000	(1,174,884)
123								
124	C-FMSCAP	C142F10500000	43445	MNDOT	Wheelock Pkwy Br	(245,431)	-	(245,431)
125	C-FMSCAP	C142F10500000	56014	Intra Fund In 2014 Bond Draw		(52,837)	430	(52,407)
126						(298,268)	430	(297,838)
127								
128	C-FMSCAP	C142F10600000	56014	Intra Fund In 2014 Bond Draw	Maryland Bridge	(180,000)	133,715	(46,285)
129								
130	C-FMSCAP	C142F10700000	55505	Outside Contributions/Donations	Cayuga / Arkwright	(299,704)	11,710	(287,994)
131	C-FMSCAP	C142F10700000		All Other Financing		(440,454)	-	(440,454)
132						(740,158)	11,710	(728,448)
133								
134	C-FMSCAP	C142H01600000	43651	Municipal State Aid Construction	Western Streetscap	(1,295,346)	124,194	(1,171,152)
135	C-FMSCAP	C142H01600000	55105	Program Income		(131,000)	5,958	(125,042)
136	C-FMSCAP	C142H01600000		All Other Financing		(1,468,154)	-	(1,468,154)
137						(2,894,500)	130,152	(2,764,348)
138								
139	C-FMSCAP	C142P03300000	43651	Municipal State Aid Construction	Ford Pk / Howell	(340,000)	156,628	(183,372)
140	C-FMSCAP	C142P03300000	51101	Internal Service Revenue		(465,000)	10,232	(454,768)
141	C-FMSCAP	C142P03300000	55515	County Share of Cost		(42,000)	42,000	-
142	C-FMSCAP	C142P03300000	56226	Transfer From Spec Rev Asmts		(336,088)	3,508	(332,580)
143						(1,183,088)	212,368	(970,720)
144								
145	C-FMSCAP	C142R13900000	43651	Municipal State Aid Construction	Kellogg Brdg/RC	(959,205)	205,032	(754,173)
146								
147	C-FMSCAP	C142T31300000	56226	Transfer From Spec Rev Asmts	Local Alley Improv	(161,550)	161,550	-
148								
149	C-FMSCAP	C142T44128081	43651	Municipal State Aid Construction	2015 RC M&O	(56,850)	269	(56,581)
150	C-FMSCAP	C142T44128081	43810	County Road Aid		(55,681)	-	(55,681)

City of Saint Paul Financial Analysis

151						(112,531)	269	(112,262)
152								
153	C-FMSCAP	C142T56700000	56014	Intra Fund In 2014 Bond Draw	2014 RSVP	(101,784)	5,611	(96,173)
154								
155	C-FMSCAP	C142T56729303	43651	Municipal State Aid Construction	Montana/GreenBr	(2,056,498)	125	(2,056,373)
156	C-FMSCAP	C142T56729303	56110	Intra Fund In Bond Draw		(5,945,580)	874	(5,944,706)
157	C-FMSCAP	C142T56729303		All Other Financing		(1,995,862)	-	(1,995,862)
158						(9,997,940)	999	(9,996,941)
159								
160	C-FMSCAP	C142T56729306	55550	Private Grants	8th St RSVP	1,160,749	(1,173,249)	(12,500)
161	C-FMSCAP	C142T56729306	56226	Transfer From Spec Rev Asmts		1,129,547	(1,173,249)	(43,702)
162	C-FMSCAP	C142T56729306		All Other Financing		(1,276,429)	-	(1,276,429)
163						1,013,867	(2,346,498)	(1,332,631)
164								
165	C-FMSCAP	C142T76600000	56225	Transfer From Spec Rev	Sidewalks	(999,000)	-	(999,000)
166	C-FMSCAP	C142T76600000	56226	Transfer From Spec Rev Asmts		(50,000)	49,660	(340)
167						(1,049,000)	49,660	(999,340)
168								
169	C-FMSCAP	C142T97325094	56014	Intra Fund In 2014 Bond Draw	Marshall Median	(57,500)	1,393	(56,107)
170	C-FMSCAP	C142T97325094	56225	Transfer From Spec Rev		(57,500)	-	(57,500)
171						(115,000)	1,393	(113,607)
172								
173	C-FMSCAP	C142T98600000	56014	Intra Fund In 2014 Bond Draw	Citywide Stairway	(18,828)	16,498	(2,330)
174								
175	C-FMSCAP	C212R33325106	43651	Municipal State Aid Construction	Robert Street	-	(205,032)	(205,032)
176								
177	C-FMSCAP	C212C33725108	43651	Municipal State Aid Construction	Annapolis Street	-	(250,000)	(250,000)
178								
179	C-FMSCAP	C182S18720059	43651	Municipal State Aid Construction	Snelling / Summit	(118,000)	(75,000)	(193,000)
180								
181	C-FMSCAP	C212T30000000	43651	Municipal State Aid Construction	MSA Contingency	(100,000)	(495,063)	(595,063)

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.) 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 - 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 (" <i>unallocated reserve account</i> ")	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>			
	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> ")	Administrative Code 57.09 (4) City Charter 10.09
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	
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					