

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	File ID Number:	AO 14-74
2		
3	Budget Affected:	Operating Budget Public Works Special Fund
4		
5	Total Amount of Transaction:	-
6		
7	Funding Source:	Transfer of Appropriations
8		
9		Appropriation already included in budget? Yes
10		
11	Charter Citation:	10.07.4
12		

Fiscal Analysis

Amending the 2014 budget for the Sewer Utility Fund to reflect projected actual spending in the accounting units.

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	64031700	65210	MCES Wastewater Charge	-	19,955,500.00	19,955,500.00
1	64031700	65340	MCES SAC Charges	20,872,000.00	(20,872,000.00)	-
1	64031701	60105	Full Time Certified	2,552,633.00	(258,200.00)	2,294,433.00
1	64031702	60105	Full Time Certified	469,023.00	90,000.00	559,023.00
1	64031704	60410	Not Certified Temp Seasonal	-	107,000.00	107,000.00
1	64031705	63625	Spec Asmt Processing Fee	20,000.00	17,500.00	37,500.00
1	64031706	60105	Full Time Certified	25,798.00	58,000.00	83,798.00
1	64031710	60105	Full Time Certified	291,413.00	3,200.00	294,613.00
1	64031712	68155	Real Estate Services	-	103,000.00	103,000.00
1	64031712	73105	Rehab Loan	800,000.00	505,000.00	1,305,000.00
1	64031712	74330	Refund	-	291,000.00	291,000.00
1	64031900	64320	Street Sewer Bridge Tunnel Rep	60,865.00	90,000.00	150,865.00
1	64031900	76101	Infrastructure	1,489,000.00	(90,000.00)	1,399,000.00
1	64031910	64320	Street Sewer Bridge Tunnel Rep	231,363.00	675,000.00	906,363.00
1	64031910	76805	Capital Outlay	-	2,000,000.00	2,000,000.00
1	64031910	79220	Transfer to Capital Proj Fund	980,378.00	(960,000.00)	20,378.00
1	64031930	68150	Design Service	1,455,000.00	(1,455,000.00)	-
1	64031930	76101	Infrastructure	5,820,000.00	(260,000.00)	5,560,000.00
1	640652013D	68180	Investment Service	-	2,104.00	2,104.00
1	640652014E	78905	Cost of Issuance	20,000.00	(2,104.00)	17,896.00
1	640952006C	68180	Investment Service	-	103.00	103.00
1	640952006C	78105	Principal on Revenue Bonds	470,000.00	100.00	470,100.00
1	640952008D	68180	Investment Service	-	343.00	343.00
1	640952008D	78105	Principal on Revenue Bonds	1,010,000.00	249.00	1,010,249.00
1	640952009C	68180	Investment Service	-	127.00	127.00
1	640952009I	68180	Investment Service	-	55.00	55.00
1	640952010D	68180	Investment Service	-	121.00	121.00
1	640952010D	78105	Principal on Revenue Bonds	365,000.00	793.00	365,793.00
1	640952011C	68180	Investment Service	-	127.00	127.00
1	640952012C	68180	Investment Service	-	180.00	180.00
1	640952012C	78105	Principal on Revenue Bonds	365,000.00	633.00	365,633.00
1	640952013D	68180	Investment Service	-	438.00	438.00
1	640952013D	78105	Principal on Revenue Bonds	630,000.00	616.00	630,616.00
1	640959100	78705	Interest on Revenue Bonds	75,000.00	(3,885.00)	71,115.00

72					TOTAL:		-	
73								
74	Financing Changes							
75	<i>(Action Accomplished)</i>							
76	GL Annual Budget					CURRENT		AMENDED
77	Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
78								
79	1	XXXXXXXX	XXXXX	(Item description)		-	-	-
80	1	XXXXXXXX	XXXXX	(Item description)		-	-	-
81					TOTAL:		-	

82

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

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

85	Spending Changes							
86	<i>(Action Accomplished)</i>							
87	Life to Date Activity Budget					CURRENT		AMENDED
88	Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
89								
90								
91	C-SEWER	C3114999810000	64320	Street Sewer Bridge Tunnel Rep		-	90,000.00	90,000.00
92	C-SEWER	C3114999810000	76115	Sewer System		303,526.00	(90,000.00)	213,526.00
93	C-SEWER	C3114999811000	64320	Street Sewer Bridge Tunnel Rep		-	675,000.00	675,000.00
94	C-SEWER	C3114999811000	76115	Sewer System		797,119.00	1,040,000.00	1,837,119.00
95	C-SEWER	C3114400713016	76115	Sewer System		1,000,000.00	(1,000,000.00)	-
96	C-SEWER	C3114999813000	76115	Sewer System		1,290,000.00	(715,000.00)	575,000.00
97	B-SEWER	652013D	68180	Investment Service		-	2,104.00	2,104.00
98	B-SEWER	652014E	78901	Debt Issuance Cost		175,000.00	(2,104.00)	172,896.00
99					TOTAL:		-	

100	Financing Changes							
101	<i>(Action Accomplished)</i>							
102	Life to Date Activity Budget					CURRENT		AMENDED
103	Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
104								
105								
106	C-SEWER		XXXXX	(Item description)				-
107	C-SEWER		XXXXX	(Item description)				-
108					TOTAL:		-	
109								

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.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u>			
For Lapse of appropriations - Capital improvements see City Charter 10.09.	None	- No action required.	C.C. 10.08
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 non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	
6.) <u>Enact Emergency Appropriation</u>			
	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	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2 C.C. 6.06
	Budget Amendment Resolution		
7.) <u>Reduction of Appropriations</u>			
	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	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					