

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: RES 14-2026
 2
 3 Budget Affected: Operating Budget PED Special Fund
 4
 5 Total Amount of Transaction: -
 6
 7 Funding Source: Other Please Specify Funding Source: STAR
 8
 9 Appropriation already included in budget Yes
 10
 11 Charter Citation: 10.07.4
 12
 13

Fiscal Analysis

16 This resolution allocates Cultural STAR funds for the following projects which, after review and recommendation by the Cultural
 17 STAR Board, have been recommended by the Cultural STAR Board and the Mayor for funding in Round 2 of 2014.
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28

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	568,464.00	(567,415.01)	1,048.99
S-STAR	5130210089	69590	ADMIN - salaries	-	-	-
S-STAR	5130210089	68105	ADMIN - salaries(new Acct Cat)	-	-	-
S-STAR	5130210089	73220	ADMIN - origination fees	-	-	-
				568,464.00	(567,415.01)	1,048.99
NEW PROJECTS						
S-STAR	5130210413	73220	2014 ACE Entertainment MGMT	-	17,500.00	17,500.00
S-STAR	5130210414	73220	2014 Actors Theater of Minnesota	-	12,500.00	12,500.00
S-STAR	5130210415	73220	2014 Asian Media Access	-	24,000.00	24,000.00
S-STAR	5130210416	73220	2014 ComMUSICation	-	7,500.00	7,500.00
S-STAR	5130210417	73220	2014 East Side Freedom Library	-	6,000.00	6,000.00
S-STAR	5130210418	73220	2014 Girl Friday Productions	-	10,000.00	10,000.00
S-STAR	5130210419	73220	2014 History Theatre	-	21,850.00	21,850.00
S-STAR	5130210420	73220	2014 Hmong Cultural Center of MN	-	6,000.00	6,000.00
S-STAR	5130210421	73220	2014 Hot Summer Jazz Festival	-	45,000.00	45,000.00

76	S-STAR	5130210422	73220	2014 In Progress	-	8,109.00	8,109.00
77	S-STAR	5130210423	73220	2014 Independent Filmmaker Project MN	-	45,000.00	45,000.00
78	S-STAR	5130210424	73220	2014 James J Hill Reference Library	-	10,000.00	10,000.00
79	S-STAR	5130210425	73220	2014 Lyra, Inc	-	15,000.00	15,000.00
80	S-STAR	5130210426	73220	2014 McNally Smith College of Music Foundatic	-	19,491.00	19,491.00
81	S-STAR	5130210427	73220	2014 Minnesota Landmarks, Inc	-	7,500.00	7,500.00
82	S-STAR	5130210428	73220	2014 Minnesota Music Coalition	-	7,950.00	7,950.00
83	S-STAR	5130210429	73220	2014 MIZNA	-	6,000.00	6,000.00
84	S-STAR	5130210430	73220	2014 One Voice Mixed Chorus	-	15,000.00	15,000.00
85	S-STAR	5130210038	73220	Saint Paul Public Library 2012 & prior years	720,500.00	(175,000.00)	545,500.00
86	S-STAR	5130210328	73220	Saint Paul Public Library 2013 / 2014	356,657.00	350,000.00	706,657.00
87	S-STAR	5130210431	73220	2014 Springboard for the Arts	-	6,000.00	6,000.00
88	S-STAR	5130210432	73220	2014 Friends of the St Paul Library	-	20,000.00	20,000.00
89	S-STAR	5130210433	73220	2014 The Rose Ensemble	-	20,000.00	20,000.00
90	S-STAR	5130210434	73220	2014 The Schubert Club	-	5,000.00	5,000.00
91	S-STAR	5130210435	73220	2014 Theatre Pro Rata	-	10,000.00	10,000.00
92	S-STAR	5130210436	73220	2014 TU Dance	-	45,000.00	45,000.00
93	S-STAR	5130210437	73220	2014 Twin Cities Women Choir	-	5,145.00	5,145.00
94	S-STAR	5130210438	73220	2014 VocalEssence	-	10,000.00	10,000.00
95	S-STAR				1,077,157.00	580,545.00	1,657,702.00

CLOSED PROJECTS

96	S-STAR						
97	S-STAR						
98	S-STAR						
99	S-STAR	5130210010	73220	St Paul Conservatory of Music	5,000.00	(147.00)	4,853.00
100	S-STAR	5130210044	73220	Woodturners Exhibit	10,000.00	(17.59)	9,982.41
101	S-STAR	5130210051	73220	2011 St Paul Almanac	15,000.00	(5.00)	14,995.00
102	S-STAR	5130210075	73220	2013 Almanac	20,000.00	(2.40)	19,997.60
103	S-STAR	5130210077	73220	Music in Mears 2012	20,000.00	(950.00)	19,050.00
104	S-STAR	5130210087	73220	Black Dog Performance	11,800.00	(1,821.00)	9,979.00
105	S-STAR	5130210012	73220	Theatre Space Project	10,000.00	(10,000.00)	-
106	S-STAR	5130210019	73220	HCC Embroidery Exhibit	7,000.00	(23.06)	6,976.94
107	S-STAR	5130210075	73220	Bedlam Theatre	150,000.00	(100.00)	149,900.00
108	S-STAR	5130210260	73220	Almanac Sales	10,000.00	(50.94)	9,949.06
109	S-STAR	5130210320	73220	Mcnally Smith College	25,000.00	(4.00)	24,996.00
110	S-STAR	5130210329	73220	Sound Unseen LLLC	50,000.00	(9.00)	49,991.00
111				TOTAL:	333,800.00	(13,129.99)	320,670.01

113 Financing Changes
114 (Action Accomplished)

Life to Date Activity Budget				CURRENT	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	BUDGET
117					
118		XXXXX	(Item description)		-
119		XXXXX	(Item description)		-
120				TOTAL:	-
121					

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>	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.) <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 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.) <u>Reduction of Appropriations</u>	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 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
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
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					