

## 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 24-71
2		
3	<u>Budget Affected:</u>	CIB Budget Public Works Capital
4		
5	<u>Total Amount of Transaction:</u>	(2,249,276) 975,788
6		
7	<u>Funding Source:</u>	Multiple Transfer of Appropriations
8		
9		Appropriation already included in budget? Yes
10		
11	<u>Charter Citation:</u>	City Charter 10.07.9 & 10.07.4
12		
13		

**Fiscal Analysis**

- Adjusting 2020 and 2021 project budgets to align with actuals for close out.
- Transferring \$899,501 of excess MSA budget balance to 2023 MSA Contingency project.
- Transferring \$76,287 of excess CIB budget balance to 2021 CIB Contingency project.

**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			
1	XXXXXXXX	XXXXX	(Item description)	-	-	-
1				-	-	-
				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:	-	-

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

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

**Spending Changes**

(Action Accomplished)

Life to Date Project Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET	
Project Group	Project	Account Category	Description				
C-FMSCAP	C202E28527201	76105	Streets	Payn Phalen Sidew:	1,268,000	(545)	1,267,455
C-FMSCAP	C202G29328097	76105	Streets	Minnehaha Western	337,000	(42,000)	295,000
C-FMSCAP	C202R30128099	68185	Traffic Services	Kellogg Wacouta	330,786	(182,032)	148,754
C-FMSCAP	C202R30128099	68190	Engineering Services		79,000	(41,700)	37,300
					409,786	(223,732)	186,054
C-FMSCAP	C202T27500000	76105	Streets	Local Street Alley	150,000	(150,000)	-
C-FMSCAP	C202T27729327	76105	Streets	Water St Repairs	1,805,877	(706,248)	1,099,629
C-FMSCAP	C202T27729327		All Other Spending		169,000	-	169,000
					1,974,877	(706,248)	1,268,629
C-FMSCAP	C202T28200000	76105	Streets	SPS Traffic Signals	426,115	(426,115)	-
C-FMSCAP	C202T30020063	64305	Street & Sidewalk Repair	Bike Improv Prog	100,000	(100,000)	-
C-FMSCAP	C212C32528101	70105	GIS Software	Concord & Hwy 52	35,347	(8,886)	26,461
C-FMSCAP	C212C32528101	76105	Streets		40,000	-	40,000
					75,347	(8,886)	66,461

76	C-FMSCAP	C212S33527203	64305	Street & Sidewalk Repair	Jefferson St Paul	1,150,000	(424,253)	725,747
77								
78	C-FMSCAP	C212T30000000	76105	Streets	MSA Contingency	529,552.47	0.53	529,553.00
79								
80	C-FMSCAP	C212T31000000	76105	Streets	Local Street Alley	150,000	(150,000)	-
81								
82	C-FMSCAP	C212T31200000	76105	Streets	SPS Program	220,000	(122,289)	97,711
83								
84	C-FMSCAP	C212T31700000	76105	Streets	SPS Signals	450,000	(450,000)	-
85								
86	C-FMSCAP	C212T32800000	76105	Streets	Mill & Overlay	344,709	(344,709)	-
87								
88	C-FMSCAP	C219T31820001	63160	General Professional Services	Lighting Rice	15,000	(8,563)	6,437
89								
90	C-FMSCAP	C219T31820002	63160	General Professional Services	Lighting Winnipeg	55,000	(28,886)	26,114
91								
92	C-FMSCAP	C219T31820003	63160	General Professional Services	Lighting Hazelwood	17,500	(12,087)	5,413
93								
94	C-FMSCAP	C219T31820004	63160	General Professional Services	Lighting Arundel	100,000	(26,751)	73,249
95								
96	C-FMSCAP	C232T36900000	76105	Streets	MSA Contingency	1,381,262	899,501	2,280,763
97								
98	C-FMSCAP	C219T31800000	79215	Transfer To Debt Service Fund	21 Community	35,000	76,287	111,287
99								
100	<b>Financing Changes</b>							
101	<i>(Action Accomplished)</i>							
102	<b>Life to Date Project Budget</b>					<b>CURRENT</b>		<b>AMENDED</b>
103	<b>Project Group</b>	<b>Project</b>	<b>Account Category</b>	<b>Description</b>	<b>BUDGET</b>	<b>CHANGES</b>	<b>BUDGET</b>	
104								
105	C-FMSCAP	C202E28527201	43150	DOT MN Dept of Transportation	Payne Phalen Sidev	(780,000)	545	(779,455)
106	C-FMSCAP	C202E28527201	56020	Intra Fund In 2020 Bond Draw		(488,000)	-	(488,000)
107						(1,268,000)	545	(1,267,455)
108								
109	C-FMSCAP	C202G29328097	43651	Muni State Aid Construction	Minnehaha Western	(162,000)	14,500	(147,500)
110	C-FMSCAP	C202G29328097	43810	County Road Aid		(175,000)	27,500	(147,500)
111						(337,000)	42,000	(295,000)
112								
113	C-FMSCAP	C202R30128099	43905	Metropolitan Council	Kellogg Wacouta	(409,786)	223,732	(186,054)
114								
115	C-FMSCAP	C202T27500000	56220	Transfer Fr General Fund	Local Street Alley	(150,000)	150,000	-
116								
117	C-FMSCAP	C202T27729327	43435	MN Dept of Public Safety	Water St Repairs	(619,877)	-	(619,877)
118	C-FMSCAP	C202T27729327	56020	Intra Fund In 2020 Bond Draw		(1,355,000)	706,248	(648,752)
119						(1,974,877)	706,248	(1,268,629)
120								
121	C-FMSCAP	C202T28200000	43651	Muni State Aid Construction	SPS Traffic Signals	(426,115)	426,115	-
122								
123	C-FMSCAP	C202T30020063	56220	Transfer Fr General Fund	Bike Improv Prog	(100,000)	100,000	-
124								
125	C-FMSCAP	C212C32528101	43651	Muni State Aid Construction	Concord & Hwy 52	(75,347)	8,886	(66,461)
126								
127	C-FMSCAP	C212S33527203	56225	Transfer Fr Special Revenue	Jefferson St Paul	(1,150,000)	424,253	(725,747)
128								
129	C-FMSCAP	C212T30000000	43651	Muni State Aid Construction	MSA Contingency	(529,552.47)	(0.53)	(529,553.00)
130								
131	C-FMSCAP	C212T31000000	56220	Transfer Fr General Fund	Local Street Alley	(150,000)	150,000	-
132								
133	C-FMSCAP	C212T31200000	55105	Program Income	SPS Program	(4,995,000)	4,995,000	-
134	C-FMSCAP	C212T31200000	55505	Outside Contribution Donations		(20,000)	20,000	-
135	C-FMSCAP	C212T31200000	56110	Intra Fund In Bond Draw		(25,405,000)	25,307,289	(97,711)
136						(30,420,000)	30,322,289	(97,711)
137								
138	C-FMSCAP	C212T31700000	43651	Muni State Aid Construction	SPS Signals	(450,000)	450,000	-
139								
140	C-FMSCAP	C212T32800000	54810	Other Interest Earned	Mill & Overlay	(100,000)	100,000	-
141	C-FMSCAP	C212T32800000	56110	Intra Fund In Bond Draw		(244,709)	244,709	-
142						(344,709)	344,709	-
143								
144	C-FMSCAP	C219T31820001	56021	Intra Fund In 2021 Bond Draw	Lighting Rice	(15,000)	8,563	(6,437)
145								
146	C-FMSCAP	C219T31820002	56021	Intra Fund In 2021 Bond Draw	Lighting Winnipeg	(55,000)	28,886	(26,114)
147								
148	C-FMSCAP	C219T31820003	56021	Intra Fund In 2021 Bond Draw	Lighting Hazelwood	(17,500)	12,087	(5,413)
149								
150	C-FMSCAP	C219T31820004	56021	Intra Fund In 2021 Bond Draw	Lighting Arundel	(100,000)	26,751	(73,249)
151								
152	C-FMSCAP	C232T36900000	43651	Muni State Aid Construction	MSA Contingency	(1,381,262)	(899,501)	(2,280,763)

153								
154	C-FMSCAP	C219T3180000	56021	Intra Fund In 2021 Bond Draw	21 Community	(35,000)	(76,287)	(111,287)

## 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)	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> ") - 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	Yes and No	5
Emergency Management	CIB Budget	Capital	Multiple	No and Yes	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					