

## **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**

File ID Number: RES PH 16-431

Budget Affected: Operating Budget Parks and Recreation Special Fund

Total Amount of Transaction: 160,000.00

Funding Source: Other Please Specify Funding Source: Other Agency Share of Cost

Appropriation already included in budget? No

Charter Citation: 10.7.1

**Fiscal Analysis**

Authorizing Parks and Recreation to increase its 2016 Como Special Fund Budget in the amount of \$160,000, to reflect the current portion of the payment received from Lancer Catering for omitted commission revenue, with the amount going toward a contribution to fund balance.

**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                | 26141210              | 59950   | Contribution to Fund Balance | -       | 160,000.00 | 160,000.00 |
| TOTAL:           |                       |         |                              |         | 160,000.00 | 160,000.00 |

**Financing Changes**

(Action Accomplished)

| GL Annual Budget |                       |         |                            | CURRENT     |              | AMENDED      |
|------------------|-----------------------|---------|----------------------------|-------------|--------------|--------------|
| Company          | Fund-Dept-Cost Center | Account | Description                | BUDGET      | CHANGES      | BUDGET       |
| 1                | 26141210              | 55520   | Other Agency Share of Cost | (31,000.00) | (160,000.00) | (191,000.00) |
| TOTAL:           |                       |         |                            |             | (160,000.00) | (191,000.00) |

**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  |
| TOTAL:                       |          |                  |             |         | -       | -       |

**Financing Changes**

(Action Accomplished)

| Life to Date Activity Budget |          |                  |             | CURRENT |         | AMENDED |
|------------------------------|----------|------------------|-------------|---------|---------|---------|
| Activity Group               | Activity | Account Category | Description | BUDGET  | CHANGES | BUDGET  |
| TOTAL:                       |          |                  |             |         | -       | -       |

## 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><br>(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<br><br>- 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<br><br>Budget Amendment Resolution and Public Hearing                  | - Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget<br><br>- Amend spending and financing to recognize the grant in the appropriate company and activity   | C.C. 10.07.1<br><br>Admin 41.03 |
| b.) Previously established grant budget   | Award Letter and/or Grant Agreement<br><br>Resolution Accepting the Grant Funds (No public hearing needed) | - Accept the awarded grant funds<br><br>- 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<br><br>- 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<br><br>- 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.) <b><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<br><br>- 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<br><br>- Amend spending and financing to recognize transfer   | C.C. 10.07.4                  |
| 5.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>   | None  | - No action required.<br><br>-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.<br><br>- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes | C.C. 10.08                    |
| For Lapse of appropriations - Capital improvements see City Charter 10.09.<br><br>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. |   |   |                               |
| 6.) <b>Enact Emergency Appropriation</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<br><br>Budget Amendment Resolution | - Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council   | C.C. 10.07.2<br><br>C.C. 6.06 |
| 7.) <b>Reduction of Appropriations</b>   | Report by the Mayor of the estimated amount of the deficit<br><br>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)<br>Periodic review by the CIB Committee   | - Amend project financing and spending<br>- Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2)<br>City Charter 10.09 - Accomplished projects |
| 2.) Close a completed project with no excess balances, but excess spending authority                        | Administrative Order (completed by OFS)<br>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<br>Mayor recommends via resolution<br>Compliance with City Comprehensive Plan<br>Public hearing | - Amend project financing and spending to recognize new revenue  | Administrative Code 57.09 (1)<br>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 ("unallocated reserve account") | 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>     |  |   |                               |
| a.) Financing source is new money                  | CIB Committee review and recommendation  |   |                               |
|  | 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   |   |                               |
| b.) Financing source is contingency                | All proposed uses of Contingency funds must first be reviewed by OFS                           |   |                               |
|  | 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                    |  | - 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) |
|  | Council resolution   | - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above) | 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) | - Can accomplish both steps in one resolution   |                               |
|  | 2) Add new project after capital improvement budget is adopted (see process above)             |   |                               |

| <u>Departments</u><br>(Select Department) | <u>Affected Budgets</u><br>(Choose CIB or Operating) | <u>General vs. Special Fund</u><br>(Choose General, Special or Capital) | <u>Funding Source</u><br>(Select Funding Source) | <u>Already Appropriated?</u><br>(Yes or No?) | <u>Company</u><br>(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                          |  |   |  |  |                                    |