

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 15 - 829
 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

14 **Fiscal Analysis**

15
 16 This resolution allocates Cultural STAR funds for the following projects which, after review and recommendation by the Cultural STAR
 17 Board, have been recommended by the Cultural STAR Board and the Mayor for funding in Round 1 of 2015.
 18
 19
 20
 21

22 **Detail Accounting Codes:**

23
 24 **GENERAL LEDGER (GL) - ANNUAL BUDGET**

25
 26 **Spending Changes**

27 (Action Accomplished)

Company	GL Annual Budget Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	28551300	73220	STAR CULTURAL	-	-	-
(Choose Company)	XXXXXXXX	XXXXX	(Item description)	-	-	-
TOTAL:				-	-	-

34
 35 **Financing Changes**

36 (Action Accomplished)

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

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

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

46
 47 **Spending Changes**

48 (Action Accomplished)

Activity Group	Life to Date Activity Budget Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
these categories need to be updated for this round						
S-STAR	5130110000	73220	CULTURAL STAR Undesignated	1,793,558.00	(1,322,283.76)	471,274.24
S-STAR	5130210089	68105	ADMIN-salaries/origination fees	213,905.00	356,092.76	569,997.76
S-STAR	5130210089	73220	ADMIN-origination fees	303,717.00	(25,309.00)	278,408.00
S-STAR	5130210089	69590	Other servies	-	6,500.00	6,500.00
S-STAR	5130210445	73220	Bedlam Theatre	-	19,000.00	19,000.00
S-STAR	5130210446	73220	CapitolRiver Council/Music in Mears LLC	-	15,000.00	15,000.00
S-STAR	5130210447	73220	COMPAS, Inc	-	29,000.00	29,000.00
S-STAR	5130210448	73220	Daytons Bluff Neighborhood Housing Services	-	5,000.00	5,000.00
S-STAR	5130210449	73220	District 2 Community Council	-	3,000.00	3,000.00
S-STAR	5130210450	73220	European Christmas Market	-	10,000.00	10,000.00
S-STAR	5130210451	73220	Festa Italiana	-	4,000.00	4,000.00
S-STAR	5130210452	73220	Flying Foot Forum	-	14,000.00	14,000.00
S-STAR	5130210453	73220	Greater Twin Cities Youth Symphonies	-	5,000.00	5,000.00
S-STAR	5130210454	73220	Hamilton Ink Spot	-	10,000.00	10,000.00
S-STAR	5130210455	73220	Highland Business Association	-	10,000.00	10,000.00
S-STAR	5130210456	73220	Highland Friendship Club	-	8,000.00	8,000.00
S-STAR	5130210457	73220	Hmong American Partnership	-	25,000.00	25,000.00
S-STAR	5130210458	73220	Hot Summer Jazz Festival	-	19,000.00	19,000.00
S-STAR	5130210459	73220	Illusion Theatre and School, Inc	-	12,000.00	12,000.00
S-STAR	5130210460	73220	India Association of Minnesota	-	18,000.00	18,000.00
S-STAR	5130210461	73220	Irish Fair of Minnesota	-	9,000.00	9,000.00
S-STAR	5130210462	73220	Katha Dance	-	9,000.00	9,000.00
S-STAR	5130210463	73220	Keys 4/4 Kids	-	5,000.00	5,000.00
S-STAR	5130210464	73220	La Mara Buena Radio	-	3,000.00	3,000.00

76	S-STAR	5130210465	73220	Lowertown Guitar Festival	-	19,000.00	19,000.00	
77	S-STAR	5130210466	73220	Minnesota Blues Society	-	18,000.00	18,000.00	
78	S-STAR	5130210467	73220	Minnesota Boychoir	-	5,000.00	5,000.00	
79	S-STAR	5130210468	73220	Mississippi River Fund	-	5,000.00	5,000.00	
80	S-STAR	5130210469	73220	MNKINO	-	5,000.00	5,000.00	
81	S-STAR	5130210470	73220	Park Square Theatre	-	19,000.00	19,000.00	
82	S-STAR	5130210471	73220	Public Art Saint Paul	-	15,000.00	15,000.00	
83	S-STAR	5130210472	73220	Saint Paul Chamber Orchestra	-	29,000.00	29,000.00	
84	S-STAR	5130210473	73220	Saint Paul Neighborhood Network (SPNN)	-	10,000.00	10,000.00	
85	S-STAR	5130210474	73220	Sandbox Theatre	-	5,000.00	5,000.00	
86	S-STAR	5130210475	73220	Scotty Reynolds, DBA Mixed Precipitation	-	5,000.00	5,000.00	
87	S-STAR	5130210476	73220	Skylark Opera	-	7,000.00	7,000.00	
88	S-STAR	5130210477	73220	Sound Unseen LLC	-	5,000.00	5,000.00	
89	S-STAR	5130210478	73220	St Paul Downtown Alliance	-	14,000.00	14,000.00	
90	S-STAR	5130210479	73220	The Schubert Club	-	9,000.00	9,000.00	
91	S-STAR	5130210480	73220	Walker West Music Academy	-	25,000.00	25,000.00	
92	S-STAR	5130210481	73220	Walker West-fiscal sponsor	-	23,000.00	23,000.00	
93	S-STAR	5130210482	73220	West End Festival Asociation	-	5,000.00	5,000.00	
94	S-STAR	5130210483	73220	Zeitgeist	-	5,000.00	5,000.00	
95	S-STAR	5130210484	73220	MN Children's Museum Yr 1 of 6	-	50,000.00	50,000.00	
96	S-STAR	5130210328	73220	Saint Paul Public Library	706,657.00	175,000.00	881,657.00	
97	S-STAR	5130310036	73220	Arts Partnership Year 8 of 10	2,190,000.00	300,000.00	2,490,000.00	
98								
99								
100								
101	Financing Changes							
102	<i>(Action Accomplished)</i>							
103	Life to Date Activity Budget							
104	Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET	
105								
106			XXXXX	(Item description)			-	
107			XXXXX	(Item description)			-	
108								
109								
					TOTAL:	5,207,837.00	-	5,207,837.00

101 **Financing Changes**
 102 *(Action Accomplished)*

103	Life to Date Activity Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
104	Activity Group	Activity	Account Category	Description			
105							
106			XXXXX	(Item description)			-
107			XXXXX	(Item description)			-
108							
109							
					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.) 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)	All proposed uses of Contingency funds must first be reviewed by OFS	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)		
	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	- Reduce amount in appropriate contingency fund ("unallocated reserve account")	Administrative Code 57.09 (3) b
	CIB Committee review and recommendation		
	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		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					