

## City of Saint Paul Financial Analysis Template Instructions

### Purpose of the Fiscal Analysis Template:

- The purpose of this template is to standardize the information accompanying financial resolutions that come before the Mayor and City Council. This form will be **required** to be submitted as an attachment to **all resolutions and administrative orders that contain budget changes, are related to grants or donations, or otherwise impact the city's finances.**
- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the drafter.

### Fiscal Analysis Template Tab

- Fill out all of the information in [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.
- The top portion of the file, including the fiscal analysis, will need to be filled out for any finance related action, including:
  - Grants: applying for, accepting and budgeting
  - Donations: soliciting, accepting, and budgeting
  - Budget amendments (both resolutions and administrative orders)
  - Other action with a financial impact
- If the action includes either a CIB or Operating Budget Amendment, the detail accounting codes section must also be filled out.
- If you have further questions, please contact your budget analyst.

### Budget Reference Tabs

- The [Operating Budget Reference](#) and [CIB Budget Reference pages \(blue tabs\)](#) are read-only tabs. They contain guidance on what kind of mayoral and/or council action is required for budget adjustments in both the operating and CIB budgets, and include charter and administrative code citations for these actions.
- If you have questions about what is required to accomplish a particular finance related action, please contact your budget analyst.

### Drop Down Menus Tab

- The [Drop Down Menus tab \(grey tab\)](#) is used by OFS only to manage the drop down lists contained in the Financial Analysis template.
- Department staff filling out this form should not attempt to edit this page.

**City of Saint Paul Financial Analysis**

|    |                                     |   |                      |              |
|----|-------------------------------------|---|----------------------|--------------|
| 1  | <u>File ID Number:</u>              | RES PH 11-1211                            |                      |              |
| 2  |                                     |   |                      |              |
| 3  | <u>Budget Affected:</u>             | Operating Budget                          | Parks and Recreation | Special Fund |
| 4  |                                     |   |                      |              |
| 5  | <u>Total Amount of Transaction:</u> | 9750                                      |                      |              |
| 6  |                                     |   |                      |              |
| 7  | <u>Funding Source:</u>              | Grant                                     |                      |              |
| 8  |                                     |   |                      |              |
| 9  |                                     | Appropriation already included in budget? | Yes                  |              |
| 10 |                                     |   |                      |              |
| 11 | <u>Charter Citation:</u>            | 10.7.1                                    |                      |              |
| 12 |                                     |   |                      |              |
| 13 |                                     |   |                      |              |

Fiscal Analysis

Resolution authorizing the Department of Parks and Recreation to accept a grant from Recreational Equipment Inc. (REI) in the amount of \$9,750 to support volunteer programming in the area of natural resources.

Detail Accounting Codes:

| Company                      | Accounting Unit | Account | Activity/Project (if applicable) | Description        | CURRENT BUDGET | CHANGES | AMENDED BUDGET |
|------------------------------|-----------------|---------|----------------------------------|--------------------|----------------|---------|----------------|
| <b>Spending Changes</b>      |                 |         |                                  |                    |                |         |                |
| <i>(Action Accomplished)</i> |                 |         |                                  |                    |                |         |                |
| XXXX                         | XXXXXXXX        | XXXXX   | XXXXXXXX                         | (Item description) | -              | -       | -              |
| XXXX                         | XXXXXXXX        | XXXXX   | XXXXXXXX                         | (Item description) | -              | -       | -              |
|                              |                 |         |                                  |                    | TOTAL:         | -       | -              |
| <b>Financing Changes</b>     |                 |         |                                  |                    |                |         |                |
| <i>(Action Accomplished)</i> |                 |         |                                  |                    |                |         |                |
| XXXX                         | XXXXXXXX        | XXXXX   | XXXXXXXX                         | (Item description) | -              | -       | -              |
| XXXX                         | XXXXXXXX        | XXXXX   | XXXXXXXX                         | (Item description) | -              | -       | -              |
|                              |                 |         |                                  |                    | TOTAL:         | -       | -              |

## Operating Budget Changes Procedures Guide

| In order to:   | Resolution, A.O., or Other Documentation Required?   | Resolution/AO Action  | Charter/Code Citation           | Template                                | Agenda Section |
|--|--|---|---------------------------------|---|----------------|
| 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                    | Budget Amendment or Gifts and Donations | Public Hearing |
| 2.) <b>Accept a Grant</b>  |  |   |                                 |   |                |
| a.) No Budget Previously Establish 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 | Grants                                  | Public Hearing |
| 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 anticipated in the current year's budget  |                                 | Grants                                  | Consent        |
| 3.) <b>Transfer Appropriations within Departments:</b>   |  |   |                                 |   |                |
| a.) Within the same Fund (Lawson Company)  | 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                    | Budget Amendment                        | Consent        |
| b.) Between Funds (Lawson 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                    | Budget Amendment                        | Consent        |

**Operating Budget Changes Procedures Guide**

| In order to:   | Resolution, A.O., or Other Documentation Required?  | Resolution/AO Action  | Charter/Code Citation         | Template         | Agenda Section |
|--|---|---|-------------------------------|------------------|----------------|
| <b>4.) Transfer Appropriations between Departments</b>   |   |   |                               |                  |                |
| a.) Within the same Fund (Lawson 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                  | Budget Amendment | Consent        |
| b.) Between Funds (Lawson 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                  | Budget Amendment | Consent        |
| <b>6.) Allow appropriations to lapse (non-capital improvement dollars)</b>   |   |   |                               |                  |                |
| 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. | 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                    | N/A              | N/A            |
| <b>7.) 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 | Budget Amendment | Consent        |
| <b>8.) 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                  | Budget Amendment | Consent        |

**CIB Project and Budget Changes Procedures Guide**

| In order to:  | Resolution and/or AO Required? CIB Approval?  | Resolution/AO Action  | Charter/Code Citation   | Template  | Agenda Section |
|---|---|---|---|---|----------------|
| 1) Close a completed project with excess balances   | Administrative Order (Completed by OFS)<br>Periodic Review by CIB Committee   | - Amend project financing and spending<br>- Transfer excess appropriation to contingency                                  | Administrative Code 57.09 (2)<br>City Charter 10.09 - Accomplished projects | Budget Amendment  | Consent        |
| 2) Close a completed project with no excess balances (but excess spending authority)              | Administrative Order (Completed by OFS)<br>Periodic Review by CIB Committee   | - Amend project financing and spending  | City Charter 10.09 - Accomplished projects                                  | Budget Amendment  | Consent        |
| 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   | N/A            |
| 4) <u>Adding new spending to an existing project (without changing the scope of the project):</u> |   |   |   |   |                |
| Financing source is new money   | CIB Committee Review and Recommendation<br>Mayor recommends via resolution<br>Compliance with the City Comprehensive Plan<br>Public Hearing   | - Amend spending and financing to recognize new revenue   | Administrative Code 57.09 (1)<br>City Charter 10.07.1                       | Budget Amendment<br>or<br>Grants<br>or<br>Gifts and Donations | Public Hearing |
| Financing source is contingency (less than \$25,000)  | All proposed uses of contingency must first be reviewed by OFS<br>Transfers within a department require an Administrative Order (Completed by departments. Verified and approved by OFS)<br>A.O.s require Periodic Review by CIB Committee<br>Transfers between departments require a Resolution (Completed by departments. Verified and approved by OFS) | - Reduce amount in appropriate contingency fund<br>- Amend project spending and financing to recognize use of contingency | Administrative Code 57.09 (3) a<br>City Charter 10.07.4                     | Budget Amendment  | Consent        |

|   |  |  |  |   |   |                                     |
|---|--|--|--|---|---|-------------------------------------|
|   | Financing source is contingency (more than \$25,000) | All proposed uses of contingency must first be reviewed by OFS<br>CIB Committee Review and recommendation<br>Mayor recommends via resolution<br>Public Hearing                           | - Reduce amount in contingency fund (" <i>unallocated reserve account</i> ")<br><br>- Amend project spending and financing to recognize use of contingency   | Administrative Code 57.09 (3) b<br><br>City Charter 10.07.4 | Budget Amendment  | Public Hearing                      |
| <u>Add a new project</u>                        |  |  |  |   |   |                                     |
| 5) OR   |  |  |  |   |   |                                     |
| <u>Expand the scope of an existing project:</u> |  |  |  |   |   |                                     |
|   | Financing source is new money                        | CIB Committee Review and Recommendation<br>Mayor recommends via resolution<br>Compliance with the City Comprehensive Plan<br>Public Hearing  | - Amend spending and financing to recognize new revenue  | Administrative Code 57.09 (1)<br><br>City Charter 10.07.1   | Budget Amendment<br><br>or<br>Grants<br><br>or<br>Gifts and Donations | Public Hearing                      |
|   | Financing source is contingency                      | All proposed uses of contingency must first be reviewed by OFS<br>CIB Committee Review and recommendation<br>Mayor recommends via resolution<br>Public Hearing                           | - Transfer dollars from contingency to new project<br><br>- Amend spending and financing to recognize new revenue  | City Charter 10.07.4<br><br>Administrative Code 57.09 (1)   | Budget Amendment  | Public Hearing                      |
| 6)  | Declare a project abandoned                          | Council Resolution   | - Identify project as abandoned<br><br>- Transfer appropriation for the abandoned project to a separate contingency fund (" <i>unallocated reserve account</i> ")<br><br>- Re-appropriation of the funds needs CIB review, mayor recommendation, and council approval (see either of the "Add dollars to a project" scenarios above) | City Charter 10.09<br><br>Administrative Code 57.09 (4)     | Budget Amendment  | Consent                             |
| 7)  | Replace an approved project with a new project       | 1) Declare an approved project abandoned or completed with excess balances (see process above)<br><br>2) Add new project after capital improvement budget is adopted (see process above) | - Can accomplish both steps in one resolution  |   | Budget Amendment  | Consent<br><br>or<br>Public Hearing |

| <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?) |
|---|--|---|--|--|
| Multiple Departments                      |  |   | Currently Budgeted                               | Approp Yes                                   |
| City Attorney's Office                    | Both Operating and CIB Budget                        | General Fund  | Transfer of Appropriations                       | No   |
| City Council                              | Operating Budget                                     | Special Fund  | Grant  |  |
| Emergency Management                      | CIB Budget   | Capital   | Donation   |  |
| Financial Services                        |  | Multiple Funds  | Multiple   |  |
| Fire and Safety Services                  |  |   | Other  |  |
| 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                          |  |   |  |  |