

## **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**

File ID Number:	AO 14-23		
Budget Affected:	Operating Budget	Parks and Recreation	General Fund
Total Amount of Transaction:	266312		
Funding Source:	Transfer of Appropriations		
	Appropriation already included in budget?	Yes	Reallocation of adopted budget Yes
Charter Citation:	10.7.1		

**Fiscal Analysis**

Administrative Order authorizing Parks and Recreation to reallocate \$225,000 of the 2014 spending budget from Council Contingency and \$41,312 from a Community Youth Worker FTE in Youth Programming (10041102), and move this total of \$266,312 to Recreation Services - North Area (10041502), in order to provide additional staff needed for necessary youth programming services at various recreation facilities.

**Detail Accounting Codes:**

Accounting Unit	Account	Activity (if applicable)	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
<b>Spending Changes</b>						
<i>(Action Accomplished)</i>						
10041102	74105	XXXXXXX	Contingency	225,000	(225,000)	-
10041102	60140	XXXXXXX	Full Time Appointed	179,600	(41,312)	138,288
10041502	60105	XXXXXXX	Full Time Certified	878,822	240,032	1,118,854
10041502	60305	XXXXXXX	Part Time Certified	633,610	26,280	659,890
TOTAL:				1,917,032	-	1,917,032

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## 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> (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	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  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	Grants	Public Hearing
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 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  - 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  - 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
4.) <b>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  - 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  - Amend spending and financing to recognize transfer	C.C. 10.07.4	Budget Amendment	Consent
6.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>	None	- No action required.  -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.  - 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
For Lapse of appropriations - Capital improvements see City Charter 10.09.  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.					
7.) <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  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	Budget Amendment	Consent
8.) <b>Reduction of Appropriations</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	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) Periodic Review by CIB Committee	- Amend project financing and spending - Transfer excess appropriation to contingency	Administrative Code 57.09 (2) 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) 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 Mayor recommends via resolution Compliance with the City Comprehensive Plan Public Hearing	- Amend spending and financing to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1	Budget Amendment or Grants or Gifts and Donations	Public Hearing
Financing source is contingency (less than \$25,000)	All proposed uses of contingency must first be reviewed by OFS 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 Transfers between departments require a Resolution (Completed by departments. Verified and approved by OFS)	- Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency	Administrative Code 57.09 (3) a City Charter 10.07.4	Budget Amendment	Consent

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

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