

**City of Saint Paul Financial Analysis**

|    |   |                            |              |            |
|----|---|----------------------------|--------------|------------|
| 1  | File ID Number:                           | RES PH 14-185              |              |            |
| 2  |   |                            |              |            |
| 3  | Budget Affected:                          | CIB Budget                 | Public Works | Capital    |
| 4  |   |                            |              |            |
| 5  | Total Amount of Transaction:              | \$ 678,213.00              |              | 243,000.00 |
| 6  |   |                            |              |            |
| 7  | Funding Source:                           | Transfer of Appropriations |              | No         |
| 8  |   |                            |              |            |
| 9  | Appropriation already included in budget? | Yes                        |              | No         |
| 10 |   |                            |              |            |
| 11 | Charter Citation:                         | 10.7.4                     |              | 10.7.1     |
| 12 |   |                            |              |            |
| 13 |   |                            |              |            |

**Fiscal Analysis**

1. Move \$ 387,000 from MSA Contingency to Jefferson Griggs Bike Project.
2. Close out Pierce Butler Lexington Bike Connection Project - put 2014 CIB into C10 Jefferson Bike Project.
3. Move \$ 91,213 out Palace Rec Center Project - put 2014 CIB Funding into C10 Jefferson Project.
4. Add additional \$243,000 Federal Funds awarded by TLC to C10 Jefferson Bike Project.

**Detail Accounting Codes:**

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

**Spending Changes**

|         |                       | GL Annual Budget |                |              | CURRENT      | CHANGES      | AMENDED |
|---------|-----------------------|------------------|----------------|--------------|--------------|--------------|---------|
| Company | Fund-Dept-Cost Center | Account          | Description    | BUDGET       |              | BUDGET       |         |
| 1       | 40011900              | 76805            | CAPITAL OUTLAY | 530,000.00   | (91,213.00)  | 438,787.00   |         |
| 1       | 40031900              | 76805            | CAPITAL OUTLAY | 1,720,000.00 | 721,213.00   | 2,441,213.00 |         |
| 1       | 40031910              | 76805            | CAPITAL OUTLAY | 695,778.00   | (387,000.00) | 308,778.00   |         |
| TOTAL:  |                       |                  |                |              |              | 243,000.00   |         |

**Financing Changes**

|         |                       | GL Annual Budget |                           |                | CURRENT      | CHANGES        | AMENDED |
|---------|-----------------------|------------------|---------------------------|----------------|--------------|----------------|---------|
| Company | Fund-Dept-Cost Center | Account          | Description               | BUDGET         |              | BUDGET         |         |
| 1       | 40031900              | 56110            | INTRA FUND IN BOND DRAW   | -              | (60,000.00)  | (60,000.00)    |         |
| 1       | 40031900              | 56225            | TRANSFER FR SPECIAL REVEN | -              | (55,000.00)  | (55,000.00)    |         |
| 1       | 40031900              | 56235            | TRANSFER FR CAPITAL PROJ  | (73,000.00)    |              | (73,000.00)    |         |
| 1       | 40031900              | 56255            | TRANSFER FROM CIB         | (202,000.00)   | 60,000.00    | (142,000.00)   |         |
| 1       | 40031900              | 43651            | MSA                       | -              | (387,000.00) | (387,000.00)   |         |
| 1       | 40031900              | 43101            | FEDERAL GRANT STATE ADMIN | (1,150,000.00) | (243,000.00) | (1,393,000.00) |         |
| 1       | 40031900              | 55505            | OUTSIDE CONTRIBUTION DONA | (40,000.00)    |              | (40,000.00)    |         |
| 1       | 40031900              | 56014            | BOND DRAW 2014 CIB        | (200,000.00)   | (91,213.00)  | (291,213.00)   |         |
| 1       | 40031900              | 56105            | INTRA FUND IN ASSESSMENTS | (55,000.00)    | 55,000.00    | -              |         |
| 1       | 40031910              | 43651            | MSA                       | (698,778.00)   | 387,000.00   | (311,778.00)   |         |
| 1       | 40011900              | 56014            | BOND DRAW 2014 CIB        | (530,000.00)   | 91,213.00    | (438,787.00)   |         |
| TOTAL:  |                       |                  |                           |                |              | (243,000.00)   |         |

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

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

**Spending Changes**

Moving MSA out of Contingency

|                |               | Life to Date Activity Budget |                    |            | CURRENT      | CHANGES      | AMENDED |
|----------------|---------------|------------------------------|--------------------|------------|--------------|--------------|---------|
| Activity Group | Activity      | Account Category             | Description        | BUDGET     |              | BUDGET       |         |
| C-FMSCAP       | C142T20300000 | 77225                        | CAP EXT SERV OTHER | 695,778.00 | (387,000.00) | 308,778.00   |         |
| TOTAL:         |               |                              |                    |            |              | (387,000.00) |         |

**Financing Changes**

Moving MSA out of Contingency

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

|    |          |               |       |     |        |              |            |              |
|----|----------|---------------|-------|-----|--------|--------------|------------|--------------|
| 71 |          |               |       |     |        |              |            |              |
| 72 | C-FMSCAP | C142T20300000 | 43651 | MSA |        | (695,778.00) | 387,000.00 | (308,778.00) |
| 73 |          |               |       |     |        |              |            |              |
| 74 |          |               |       |     | TOTAL: |              | 387,000.00 |              |

**Spending Changes**

77 *Closing Out Pierce Butler Lexington Bike Connection Project*

| Life to Date Activity Budget |          |                  |             | CURRENT                  |            | AMENDED      |   |
|------------------------------|----------|------------------|-------------|--------------------------|------------|--------------|---|
| Activity Group               | Activity | Account Category | Description | BUDGET                   | CHANGES    | BUDGET       |   |
| 81                           | C-FMSCAP | C142K03100000    | 76105       | STREETS                  | 160,000.00 | (160,000.00) | - |
| 82                           | C-FMSCAP | C142K03100000    | 77005       | CAP INT SERV ENGINEERING | 40,000.00  | (40,000.00)  | - |
| 83                           |          |                  |             |                          |            |              |   |
| 84                           |          |                  |             |                          | TOTAL:     | (200,000.00) |   |

**Financing Changes**

87 *Closing Out Pierce Butler Lexington Bike Connection Project*

| Life to Date Activity Budget |          |                  |             | CURRENT            |              | AMENDED    |   |
|------------------------------|----------|------------------|-------------|--------------------|--------------|------------|---|
| Activity Group               | Activity | Account Category | Description | BUDGET             | CHANGES      | BUDGET     |   |
| 91                           | C-FMSCAP | C142K03100000    | 56014       | BOND DRAW 2014 CIB | (200,000.00) | 200,000.00 | - |
| 92                           |          |                  |             |                    |              |            |   |
| 93                           |          |                  |             |                    | TOTAL:       | 200,000.00 |   |

**Spending Changes**

96 *Closing Out Palace Rec Center Project*

| Life to Date Activity Budget |          |                  |             | CURRENT                |            | AMENDED     |            |
|------------------------------|----------|------------------|-------------|------------------------|------------|-------------|------------|
| Activity Group               | Activity | Account Category | Description | BUDGET                 | CHANGES    | BUDGET      |            |
| 100                          | C-FMSCAP | C143I01234063    | 76205       | BUILDINGS STRUCTURES   | 476,000.00 | (91,213.00) | 384,787.00 |
| 101                          | C-FMSCAP | C143I01234063    | 77220       | CAP EXT SERV ARCHITECT | 54,000.00  |             | 54,000.00  |
| 102                          |          |                  |             |                        |            |             |            |
| 103                          |          |                  |             |                        | TOTAL:     | (91,213.00) |            |

**Financing Changes**

106 *Closing Out Palace Rec Center Project*

| Life to Date Activity Budget |          |                  |             | CURRENT            |              | AMENDED   |              |
|------------------------------|----------|------------------|-------------|--------------------|--------------|-----------|--------------|
| Activity Group               | Activity | Account Category | Description | BUDGET             | CHANGES      | BUDGET    |              |
| 110                          | C-FMSCAP | C143I01234063    | 56014       | BOND DRAW 2014 CIB | (530,000.00) | 91,213.00 | (438,787.00) |
| 111                          |          |                  |             |                    |              |           |              |
| 112                          |          |                  |             |                    | TOTAL:       | 91,213.00 |              |

**Spending Changes**

115 *Adding Spending to Jefferson Griggs Bike*

| Life to Date Activity Budget |          |                  |             | CURRENT                  |            | AMENDED      |              |
|------------------------------|----------|------------------|-------------|--------------------------|------------|--------------|--------------|
| Activity Group               | Activity | Account Category | Description | BUDGET                   | CHANGES    | BUDGET       |              |
| 119                          | C-FMSCAP | C102S25000000    | 76105       | STREETS                  | 509,000.00 | 921,213.00   | 1,430,213.00 |
| 120                          | C-FMSCAP | C102S25000000    | 77005       | CAP INT SERV ENGINEERING | 200,000.00 |              | 200,000.00   |
| 121                          | C-FMSCAP | C102S25000000    | 77010       | CAP INT SERV TRAFFIC DIV | 291,000.00 |              | 291,000.00   |
| 122                          | C-FMSCAP | C122S33000000    | 76199       | INFRASTRUCTURE HISTORY   | 385,000.00 | (385,000.00) | -            |
| 123                          | C-FMSCAP | C122S33000000    | 76105       | STREETS                  |            | 385,000.00   | 385,000.00   |
| 124                          | C-FMSCAP | C122S33000000    | 77005       | CAP INT SERV ENGINEERING | 125,000.00 |              | 125,000.00   |
| 125                          | C-FMSCAP | C122S33000000    | 77025       | CAP EXP SERVICES OTHER   | 10,000.00  |              | 10,000.00    |
| 126                          |          |                  |             |                          |            |              |              |
| 127                          |          |                  |             |                          | TOTAL:     | 921,213.00   |              |

**Financing Changes**

130 *Adding Financing to Jefferson Griggs Bike*

| Life to Date Activity Budget |          |                  |             | CURRENT                       |              | AMENDED      |              |
|------------------------------|----------|------------------|-------------|-------------------------------|--------------|--------------|--------------|
| Activity Group               | Activity | Account Category | Description | BUDGET                        | CHANGES      | BUDGET       |              |
| 134                          | C-FMSCAP | C102S25000000    | 43199       | FED GRANT STATE ADMIN HISTORY | (750,000.00) | 750,000.00   | -            |
| 135                          | C-FMSCAP | C102S25000000    | 43150       | DOT MN DEPT OF TRANSPORTATION | -            | (993,000.00) | (993,000.00) |
| 136                          | C-FMSCAP | C102S25000000    | 43651       | MSA                           | -            | (387,000.00) | (387,000.00) |
| 137                          | C-FMSCAP | C102S25000000    | 56105       | INTRA FUND IN ASSESSMENTS     | (35,000.00)  | 35,000.00    | -            |
| 138                          | C-FMSCAP | C102S25000000    | 56225       | TRANSFER FR SPECIAL REVEN     | -            | (35,000.00)  | (35,000.00)  |
| 139                          | C-FMSCAP | C102S25000000    | 56235       | TRANSFER FR CAPITAL PROJ FUND | (73,000.00)  |              | (73,000.00)  |
| 140                          | C-FMSCAP | C102S25000000    | 56255       | TRANSFER FR CIB               | (142,000.00) |              | (142,000.00) |
| 141                          | C-FMSCAP | C102S25000000    | 56014       | BOND DRAW 2014 CIB            | -            | (291,213.00) | (291,213.00) |
| 142                          | C-FMSCAP | C122S33000000    | 43199       | FED GRANT STATE ADMIN HISTORY | (400,000.00) | 400,000.00   | -            |

|     |          |               |       |                               |             |              |              |
|-----|----------|---------------|-------|-------------------------------|-------------|--------------|--------------|
| 143 | C-FMSCAP | C122S33000000 | 43150 | DOT MN DEPT OF TRANSPORTATION |             | (400,000.00) | (400,000.00) |
| 144 | C-FMSCAP | C122S33000000 | 55505 | OUTSIDE CONTRIBUTION DONA     | (40,000.00) |              | (40,000.00)  |
| 145 | C-FMSCAP | C122S33000000 | 56105 | INTRA FUND IN ASSESSMENTS     | (20,000.00) | 20,000.00    | -            |
| 146 | C-FMSCAP | C122S33000000 | 56225 | TRANSFER FR SPECIAL REVEN     |             | (20,000.00)  | (20,000.00)  |
| 147 | C-FMSCAP | C122S33000000 | 56255 | TRANSFER FROM CIB             | (60,000.00) | 60,000.00    | -            |
| 148 | C-FMSCAP | C122S33000000 | 56110 | INTRA FUND IN BOND DRAW       |             | (60,000.00)  | (60,000.00)  |
| 149 |          |               |       |                               |             |              |              |
| 150 |          |               |       |                               | TOTAL:      | (921,213.00) |              |
| 151 |          |               |       |                               |             |              |              |