

## **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 16-706  
 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 2016.  
 18  
 19  
 20  
 21  
 22  
 23

24 **Detail Accounting Codes:**

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

28 **Spending Changes**

29 (Action Accomplished)

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

37 **Financing Changes**

38 (Action Accomplished)

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

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

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

49 **Spending Changes**

50 (Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
S-STAR	5130110000	73220	CULTURAL STAR Undesignated	1,581,678.00	(929,000.00)	652,678.00
S-STAR	5130210089	68105	ADMIN-salaries	569,998.00	220,000.00	789,998.00
S-STAR	5130210089	73220	ADMIN-origination fees	498,408.00	(220,000.00)	278,408.00
S-STAR	5130210089	69590	Other services	-	-	-
S-STAR	5130210550	73220	2016 Arcata Press/Saint Paul Almanac	-	15,000.00	15,000.00
S-STAR	5130210551	73220	2016 ArtStart	-	5,000.00	5,000.00
S-STAR	5130210552	73220	2016 Asian Economic Development	-	15,000.00	15,000.00
S-STAR	5130210553	73220	2016 Aurora St. Anthony NDC	-	5,000.00	5,000.00
S-STAR	5130210554	73220	2016 Brownbody	-	12,500.00	12,500.00
S-STAR	5130210555	73220	2016 Capitol River Council/Music in Mears, LLC	-	35,000.00	35,000.00
S-STAR	5130210556	73220	2016 Center for Hmong Arts and Talent	-	18,000.00	18,000.00
S-STAR	5130210557	73220	2016 Creative Enterprise Zone	-	5,000.00	5,000.00
S-STAR	5130210558	73220	2016 Danger Boat Productions LLC	-	5,000.00	5,000.00
S-STAR	5130210559	73220	2016 Dangerous Productions Inc	-	5,000.00	5,000.00
S-STAR	5130210560	73220	2016 Greater Twin Cities Youth Symphonies	-	5,000.00	5,000.00
S-STAR	5130210561	73220	2016 India Association of Minnesota	-	25,000.00	25,000.00
S-STAR	5130210562	73220	2016 Irish Fair of Minnesota	-	20,000.00	20,000.00
S-STAR	5130210563	73220	2016 Koolabilities, Inc.	-	8,000.00	8,000.00
S-STAR	5130210564	73220	2016 Library Digitization	-	100,000.00	100,000.00
S-STAR	5130210565	73220	2016 Midwest Special Services, Inc	-	5,000.00	5,000.00
S-STAR	5130210566	73220	2016 Minnesota Blues Society	-	20,000.00	20,000.00

76	S-STAR	5130210567	73220	2016 Minnesota Music Coalition	-	20,000.00	20,000.00	
77	S-STAR	5130210568	73220	2016 Mississippi Park Connection	-	7,500.00	7,500.00	
78	S-STAR	5130210569	73220	2016 Mizna	-	12,000.00	12,000.00	
79	S-STAR	5130210570	73220	2016 MNKINO	-	5,000.00	5,000.00	
80	S-STAR	5130210571	73220	2016 Northern LightsMN, Inc	-	25,000.00	25,000.00	
81	S-STAR	5130210572	73220	2016 Ordway Center for the Performing Arts	-	25,000.00	25,000.00	
82	S-STAR	5130210573	73220	2016 Park Square Theatre	-	12,000.00	12,000.00	
83	S-STAR	5130210574	73220	2016 Penumbra Theatre	-	20,000.00	20,000.00	
84	S-STAR	5130210575	73220	2016 People Incorporated	-	5,000.00	5,000.00	
85	S-STAR	5130210576	73220	2016 Public Art Saint Paul	-	25,000.00	25,000.00	
86	S-STAR	5130210577	73220	2016 Rondo Avenue Inc	-	15,000.00	15,000.00	
87	S-STAR	5130210578	73220	2016 Saint Paul Chamber Orchestra	-	30,000.00	30,000.00	
88	S-STAR	5130210579	73220	2016 Sandbox Theatre	-	5,000.00	5,000.00	
89	S-STAR	5130210580	73220	2016 Selby Ave JazzFest	-	18,000.00	18,000.00	
90	S-STAR	5130210581	73220	2016 Walker West Music Academy	-	40,000.00	40,000.00	
91	S-STAR	5130210582	73220	2016 Zeitgeist	-	6,000.00	6,000.00	
92	S-STAR	5130210583	73220	2016 Zorongo Flamenco Inc	-	5,000.00	5,000.00	
93	S-STAR							
94	S-STAR	5130210484	73220	Childrens Museum of MN Year 2	50,000.00	50,000.00	100,000.00	
95	S-STAR	5130310036	73220	Arts Partnership Year 9	2,490,000.00	300,000.00	2,790,000.00	
96	S-STAR							
97					TOTAL:	5,190,084.00	-	5,190,084.00
98								

99 **Financing Changes**  
100 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT	AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	BUDGET
103					
104		XXXXX	(Item description)		-
105		XXXXX	(Item description)		-
106				TOTAL:	-
107					

## 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> (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.) <b>Accept a Grant</b>			
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.) <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  - 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
<b>4.) <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  - 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
<b>5.) <u>Allow appropriations to lapse (non-capital improvement dollars)</u></b>	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	
<b>6.) <u>Enact Emergency Appropriation</u></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
<b>7.) <u>Reduction of Appropriations</u></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

**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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<p>- Reduce amount in appropriate contingency fund</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) a</p> <p>City Charter 10.07.4</p>
c.) Financing source is contingency (more than \$25,000)	<p>All proposed uses of Contingency funds 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 appropriate contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) b</p> <p>City Charter 10.07.4</p>

**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 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
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
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					