

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: | | | |
| 2 | | | | |
| 3 | Budget Affected: | CIB Budget | Parks and Recreation | Capital |
| 4 | | | | |
| 5 | Total Amount of Transaction: | 90,000.00 | | |
| 6 | | | | |
| 7 | Funding Source: | Donation | | |
| 8 | | | | |
| 9 | | Appropriation already included in budget? | No | |
| 10 | | | | |
| 11 | Charter Citation: | 10.7.1 | | |
| 12 | | | | |

Fiscal Analysis

16 Authorizing the Department of Parks and Recreation to Amend the 2016 Lilydale financing and spending budget for \$90,000 to provide
 17 additional drainage measures addressing bluff seepage and roadway icing along Water St.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

| GL Annual Budget | | | | CURRENT | | AMENDED | |
|------------------|-----------------------|---------|-----------------|-----------|-------------|-------------|---|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 1 | 40017900 | 76805 | CIB Contingency | 90,000.00 | (90,000.00) | - | |
| | | | | TOTAL: | 90,000.00 | (90,000.00) | - |

Financing Changes

(Action Accomplished)

| GL Annual Budget | | | | CURRENT | | AMENDED | |
|------------------|-----------------------|---------|---------------|---------|-----------|-----------|-----------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET | |
| 1 | 40041900 | 76805 | Parks Capital | - | 90,000.00 | 90,000.00 | |
| | | | | TOTAL: | - | 90,000.00 | 90,000.00 |

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | CURRENT | | AMENDED | |
|------------------------------|---------------|------------------|-----------------|-----------|-------------|-------------|---|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET | |
| C-FMSCAP | C150T00200000 | 74105 | CIB Contingency | 90,000.00 | (90,000.00) | - | |
| | | | | TOTAL: | 90,000.00 | (90,000.00) | - |

Financing Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | CURRENT | | AMENDED | |
|------------------------------|---------------|------------------|-------------------|------------|------------|------------|------------|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET | |
| C-FMSCAP | C163S03001047 | 76010 | Lilydale Phase IV | 822,000.00 | 90,000.00 | 912,000.00 | |
| | | | | TOTAL: | 822,000.00 | 90,000.00 | 912,000.00 |

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> | | | |
| For Lapse of appropriations - Capital improvements see City Charter 10.09. | None | - No action required. | C.C. 10.08 |
| 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 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 | |
| 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 | - 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 Resolution | | |
| 7.) <u>Reduction of Appropriations</u> | | | |
| | Report by the Mayor of the estimated amount of the deficit | - Resolution or other actions deemed necessary by Council to prevent or minimize any deficit | C.C. 10.07.3 |
| | Recommendation by the Mayor to the City Council of steps to be taken | | |

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 | - 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 | | | | | |