

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.

83	Life to Date Activity Budget				CURRENT		AMENDED	
84	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
85								
86	C-FMSCAP	C102S27000000	68155	Real Estate Services	Centrl Crdor Strtscp	182,340.00		182,340.00
87	C-FMSCAP	C102S27000000	77005	Cap Int Serv Engineering	Centrl Crdor Strtscp	697,007.00	(655,504.71)	41,502.29
88	C-FMSCAP	C102S27000000	77010	Cap Int Serv Traffic Div	Centrl Crdor Strtscp	3,000.00		3,000.00
89	C-FMSCAP	C102S27000000	77025	Cap Int Services Other	Centrl Crdor Strtscp	1,000.00		1,000.00
90					883,347.00	(655,504.71)	227,842.29	
91								
92	C-FMSCAP	C102S27020016	63160	General Professional Service	CCLRT Lndscpg Margolis	117,838.00		117,838.00
93	C-FMSCAP	C102S27020016	68190	Engineering Services	CCLRT Lndscpg Margolis	44,050.00		44,050.00
94	C-FMSCAP	C102S27020016	76199	Infrastructure History	CCLRT Lndscpg Margolis	619,500.00	(47,459.08)	572,040.92
95					781,388.00	(47,459.08)	733,928.92	
96								
97	C-FMSCAP	C102S27020017	63160	General Professional Service	CCLRT Tpss 12	24,511.00		24,511.00
98	C-FMSCAP	C102S27020017	76199	Infrastructure History	CCLRT Tpss 12	568,500.00	(24,999.62)	543,500.38
99	C-FMSCAP	C102S27020017	77025	Cap Int Services Other	CCLRT Tpss 12	5,500.00		5,500.00
100					598,511.00	(24,999.62)	573,511.38	
101								
102	C-FMSCAP	C102T77300000	76199	Infrastructure History	Stormwater Qualit Impr	493,839.00	(126,978.48)	366,860.52
103	C-FMSCAP	C102T77300000	77005	Cap Int Serv Engineering	Stormwater Qualit Impr	228,000.00		228,000.00
104					721,839.00	(126,978.48)	594,860.52	
105								
106	C-FMSCAP	C102T93400000	76199	Infrastructure History	Major Sewr Repr Prg	49,586.00	(0.41)	49,585.59
107	C-FMSCAP	C102T93400000	77025	Cap Int Services Other	Major Sewr Repr Prg	2,695.00		2,695.00
108					52,281.00	(0.41)	52,280.59	
109								
110	C-FMSCAP	C102T93426125	76199	Infrastructure History	Brdwy Emer Forc Main Repr	129,549.00		129,549.00
111	C-FMSCAP	C102T93426125	77005	Cap Int Serv Engineering	Brdwy Emer Forc Main Repr	32,385.00		32,385.00
112					161,934.00	-	161,934.00	
113								
114	C-FMSCAP	C102T93426130	76199	Infrastructure History	Sibley Broadway Sewer Repr	774,792.00		774,792.00
115	C-FMSCAP	C102T93426130	77005	Cap Int Serv Engineering	Sibley Broadway Sewer Repr	193,698.00	(133,919.39)	59,778.61
116	C-FMSCAP	C102T93426130	77025	Cap Int Services Other	Sibley Broadway Sewer Repr	5,981.00		5,981.00
117					974,471.00	(133,919.39)	840,551.61	
118								
119	C-FMSCAP	C109T04093002	64505	General Repair Maint Svc	Public Works Capital Mtce	-	42,746.27	42,746.27
120								
121	C-FMSCAP	C112S09500000	76199	Infrastructure History	Mrlld Payn Intersct Imp	1,504,433.00	(20,177.40)	1,484,255.60
122	C-FMSCAP	C112S09500000	77010	Cap Int Serv Traffic Div	Mrlld Payn Intersct Imp	2,750.00		2,750.00
123	C-FMSCAP	C112S09500000	77025	Cap Int Services Other	Mrlld Payn Intersct Imp	188,343.00		188,343.00
124	C-FMSCAP	C112S09500000	77205	Cap Ext Serv Engineering	Mrlld Payn Intersct Imp	342.00		342.00
125					1,695,868.00	(20,177.40)	1,675,690.60	
126								
127	C-FMSCAP	C112S28100000	76199	Infrastructure History	Cntrl Corder Off St Pk	150,622.00	(18,363.01)	132,258.99
128	C-FMSCAP	C112S28100000	77010	Cap Int Serv Traffic Div	Cntrl Corder Off St Pk	18,000.00		18,000.00
129					168,622.00	(18,363.01)	150,258.99	
130								
131	C-FMSCAP	C112T31100000	76199	Infrastructure History	Lcal St Aly Swr Lt Imp	79,263.00	(79,263.00)	-
132								
133	C-FMSCAP	C119T04193002	76210	Building Improvement	Public Works Capital Mtce	-	255,105.00	255,105.00
134								
135	C-FMSCAP	C122M06000000	76199	Infrastructure History	St Anthony Saft Initive	152,000.00	(131,501.34)	20,498.66
136	C-FMSCAP	C122M06000000	77005	Cap Int Serv Engineering	St Anthony Saft Initive	26,000.00		26,000.00
137					178,000.00	(131,501.34)	46,498.66	
138								
139	C-FMSCAP	C122S33000000	76105	Streets	Griggs St Bike Ped Prg	385,000.00		385,000.00
140	C-FMSCAP	C122S33000000	77005	Cap Int Serv Engineering	Griggs St Bike Ped Prg	125,000.00	(15,984.03)	109,015.97
141	C-FMSCAP	C122S33000000	77025	Cap Int Services Other	Griggs St Bike Ped Prg	10,000.00		10,000.00
142					520,000.00	(15,984.03)	504,015.97	
143								
144	C-FMSCAP	C122T56600000	76199	Infrastructure History	Resdnt St Vittal Pv Pr	166,470.00	(93,217.23)	73,252.77
145	C-FMSCAP	C122T56600000	77025	Cap Int Services Other	Resdnt St Vittal Pv Pr	9,753.00		9,753.00
146					176,223.00	(93,217.23)	83,005.77	
147								
148	C-FMSCAP	C129T04293002	64505	General Repair Maint Svc	Public Works Capital Mtce	-	21,450.00	21,450.00
149								
150	C-FMSCAP	C132M04300000	76199	Infrastructure History	Hamline Brg Ov Ayd Mil	311,396.00	(11,404.96)	299,991.04
151	C-FMSCAP	C132M04300000	77005	Cap Int Serv Engineering	Hamline Brg Ov Ayd Mil	328,541.00		328,541.00
152					639,937.00	(11,404.96)	628,532.04	
153								
154	C-FMSCAP	C132P03100000	63160	General Professional Service	Mntreal Rec St Paul 2 Snell	358,324.00		358,324.00
155	C-FMSCAP	C132P03100000	76105	Streets	Mntreal Rec St Paul 2 Snell	3,322,333.00	(61,864.91)	3,260,468.09
156	C-FMSCAP	C132P03100000	77005	Cap Int Serv Engineering	Mntreal Rec St Paul 2 Snell	988,376.00		988,376.00
157	C-FMSCAP	C132P03100000	77010	Cap Int Serv Traffic Div	Mntreal Rec St Paul 2 Snell	595,900.00		595,900.00
158	C-FMSCAP	C132P03100000	77025	Cap Int Services Other	Mntreal Rec St Paul 2 Snell	14,100.00		14,100.00
159					5,279,033.00	(61,864.91)	5,217,168.09	
160								
161	C-FMSCAP	C132S32500000	76105	Streets	Prince Street	2,597,099.00	(64,614.54)	2,532,484.46
162	C-FMSCAP	C132S32500000	76199	Infrastructure History	Prince Street	2,687,850.00		2,687,850.00
163	C-FMSCAP	C132S32500000	77005	Cap Int Serv Engineering	Prince Street	680,000.00		680,000.00
164					5,964,949.00	(64,614.54)	5,900,334.46	
165								
166	C-FMSCAP	C132T31300000	76199	Infrastructure History	Lcal St Aly Swr Lt Imp	63,000.00	(63,000.00)	-
167								

253	Life to Date Activity Budget				CURRENT		AMENDED
254	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
255							
256	C-FMSCAP	C112S09500000	43651	Muni State Aid Construction	897,383.00		897,383.00
257	C-FMSCAP	C112S09500000	47510	Space Rental	17,119.00		17,119.00
258	C-FMSCAP	C112S09500000	55515	County Share Of Cost	781,366.00	(20,177.40)	761,188.60
259					1,695,868.00	(20,177.40)	1,675,690.60
260							
261	C-FMSCAP	C112S28100000	56255	Transfer From Cib	168,622.00	(18,363.01)	150,258.99
262							
263	C-FMSCAP	C112T31100000	56105	Intra Fund In Assessments	79,263.00	(79,263.00)	-
264							
265	C-FMSCAP	C119T04193002	56110	Intra Fund In Bond Draw	-	228,897.00	228,897.00
266	C-FMSCAP	C119T04193002	56255	Transfer From Cib	-	26,208.00	26,208.00
267					-	255,105.00	255,105.00
268							
269	C-FMSCAP	C122M06000000	43651	Muni State Aid Construction	154,000.00	(122,615.00)	31,385.00
270	C-FMSCAP	C122M06000000	56105	Intra Fund In Assessments	24,000.00	(8,886.34)	15,113.66
271					178,000.00	(131,501.34)	46,498.66
272							
273	C-FMSCAP	C122S33000000	43150	Dot Mn Dept Of Transportati	400,000.00		400,000.00
274	C-FMSCAP	C122S33000000	55505	Outside Contribution Donatio	40,000.00	(15,984.03)	24,015.97
275	C-FMSCAP	C122S33000000	56110	Intra Fund In Bond Draw	60,000.00		60,000.00
276	C-FMSCAP	C122S33000000	56225	Transfer Fr Special Revenue	20,000.00		20,000.00
277					520,000.00	(15,984.03)	504,015.97
278							
279	C-FMSCAP	C122T56600000	56115	Intra Fund In Transfer	176,223.00	(93,217.23)	83,005.77
280							
281	C-FMSCAP	C129T04293002	56110	Intra Fund In Bond Draw	-	21,450.00	21,450.00
282							
283	C-FMSCAP	C132M04300000	43150	Dot Mn Dept Of Transportati	34,972.00		34,972.00
284	C-FMSCAP	C132M04300000	43445	Mn Dept Of Transportation	10,569.00		10,569.00
285	C-FMSCAP	C132M04300000	43651	Muni State Aid Construction	594,396.00	(11,404.96)	582,991.04
286					639,937.00	(11,404.96)	628,532.04
287							
288	C-FMSCAP	C132P03100000	43651	Muni State Aid Construction	3,941,208.00		3,941,208.00
289	C-FMSCAP	C132P03100000	51101	Internal Service Revenue	402,000.00	(61,864.91)	340,135.09
290	C-FMSCAP	C132P03100000	56226	Transfer Fr Spec Rev Asses:	535,825.00		535,825.00
291	C-FMSCAP	C132P03100000	56255	Transfer From Cib	400,000.00		400,000.00
292					5,279,033.00	(61,864.91)	5,217,168.09
293							
294	C-FMSCAP	C132S32500000	43651	Muni State Aid Construction	4,175,481.00		4,175,481.00
295	C-FMSCAP	C132S32500000	43655	Trunk Highway Funds	80,750.00		80,750.00
296	C-FMSCAP	C132S32500000	51101	Internal Service Revenue	885,123.00	(64,614.54)	820,508.46
297	C-FMSCAP	C132S32500000	55105	Program Income	1,226.00		1,226.00
298	C-FMSCAP	C132S32500000	56235	Transfer Fr Capital Proj Func	822,369.00		822,369.00
299					5,964,949.00	(64,614.54)	5,900,334.46
300							
301	C-FMSCAP	C132T31300000	56105	Intra Fund In Assessments	63,000.00	(63,000.00)	-
302							
303	C-FMSCAP	C132T56700000	56115	Intra Fund In Transfer	122,789.00	(88,220.78)	34,568.22
304							
305	C-FMSCAP	C132T56729299	51101	Internal Service Revenue	402,000.00	473,597.95	875,597.95
306	C-FMSCAP	C132T56729299	56115	Intra Fund In Transfer	4,436,051.00		4,436,051.00
307	C-FMSCAP	C132T56729299	56240	Transfer Fr Enterprise Fund	82,000.00		82,000.00
308					4,920,051.00	473,597.95	5,393,648.95
309							
310	C-FMSCAP	C132T56729300	51101	Internal Service Revenue	262,000.00	80,342.55	342,342.55
311	C-FMSCAP	C132T56729300	56115	Intra Fund In Transfer	2,777,244.00		2,777,244.00
312	C-FMSCAP	C132T56729300	56240	Transfer Fr Enterprise Fund	80,000.00		80,000.00
313					3,119,244.00	80,342.55	3,199,586.55
314							
315	C-FMSCAP	C132T56729301	51101	Internal Service Revenue	1,510,000.00	(352,297.05)	1,157,702.95
316	C-FMSCAP	C132T56729301	56115	Intra Fund In Transfer	3,149,528.00		3,149,528.00
317	C-FMSCAP	C132T56729301	56240	Transfer Fr Enterprise Fund	96,000.00		96,000.00
318					4,755,528.00	(352,297.05)	4,403,230.95
319							
320	C-FMSCAP	C132T76600000	55105	Program Income	40,000.00	(36,251.68)	3,748.32
321	C-FMSCAP	C132T76600000	56105	Intra Fund In Assessments	50,000.00		50,000.00
322	C-FMSCAP	C132T76600000	56225	Transfer Fr Special Revenue	869,000.00		869,000.00
323	C-FMSCAP	C132T76600000	56255	Transfer From Cib	117,000.00		117,000.00
324					1,076,000.00	(36,251.68)	1,039,748.32
325							
326	C-FMSCAP	C139T04393002	56110	Intra Fund In Bond Draw	-	76,675.00	76,675.00

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.) Transfer Appropriations between Departments			
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.) Allow appropriations to lapse (non-capital improvement dollars)	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	
6.) Enact Emergency Appropriation	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
7.) Reduction of Appropriations	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)	All proposed uses of Contingency funds must first be reviewed by OFS		
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
c.) Financing source is contingency (more than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Reduce amount in appropriate contingency fund (" <i>unallocated reserve account</i> ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

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					