<u>City of Saint Paul Financial Analysis</u> Template Instructions

Purpose of the Fiscal Analysis Template:

- The purpose of this template is to standardize the information accompanying financial resolutions before the Mayor and City Council. This form will be required to be submitted as an attachment to a resolutions that contain budget changes, related to grants or donations, or otherwise impact the city's
- Resolutions without this information will not be approved by OFS, and will be returned to the draf

Fiscal Analysis Template Tab

- Fill out all of the information in <u>Financial Analysis Template (green tab)</u> of this file. Pop-up winds 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 reaction, 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 so 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. 'contain guidance on what kind of mayoral and/or council action is required for budget adjustments in 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, plea your budget analyst.

Drop Down Menus Tab

- The <u>Drop Down Menus tab (grey tab)</u> is used by OFS only to manage the drop down lists containe Financial Analysis template.
- Department staff filling out this form should not attempt to edit this page.

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City of Saint Paul Financial Analysis

1	File ID Number:	RES 25-1780		
2				
3	Budget Affected:	Operating Budget	City Attorney's Office	General Fund
4				
5	Total Amount of Transaction:			
6				
7	Funding Source:	Other		Please Specify:
8			,	Tort Liability Fund - 10017405-74205
9	<u>Charter Citation:</u>	Administrative Code 3.02		

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Fiscal Analysis

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RESOLVED, that the Council of the City of Saint Paul does hereby appoint, upon request of the City Attorney and for the purpose of providing advice and counsel to the City of Saint Paul in pending litigation, Jacobson Lawyers Group, under the direction of Dan Jacobson, as special counsel representing the City in Saint Paul et al. v. Christopher Wright et al., filed in U.S. District Court for the District of Columbia, and be it

FURTHER RESOLVED, that the compensation to be paid for the services of said special counsel shall be in accordance with Legal Services Agreement between Jacobson Lawyers Group and the City of Saint Paul.

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation	Template	Agenda Section
	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	C.C. 10.07.1	Budget Amendment or Gifts and Donations	Public Hearing
			- Amend spending and financing to recognize new revenue in the appropriate company and activity			
2.)	Accept a Grant					
	a.) No Budget Previously Establish for the Grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for appropriation total revenues in excess of those	C.C. 10.07.1	Grants	Public Hearing
		Budget Amendment Resolution and Public Hearing		Admin 41.03		
			- Amend spending and financing to recognize the grant in the appropriate company and activity			
	b.) Previously Established Grant Budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds		Grants	Consent
		Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were anticipated in the current year's budget			
-	Transfer Appropriations within Departments: a.) Within the same Fund (Lawson Company)	A.O.	- Mayor may transfer any unencumbered	C.C. 10.07.4	Budget Amendment	Consent
	,		appropriation balances within a department		C	
			- Administrative order is prepared to execute the transfer			
	b.) Between Funds (Lawson Companies)	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4	Budget Amendment	Consent
			- Amend spending and financing to recognize transfer			

Operating Budget Changes Procedures Guide

		Resolution, A.O., or Other Documentation				
	In order to:	Required?	Resolution/AO Action	Charter/Code Citation	Template	Agenda Section
4.)	Transfer Appropriations between Departments					
,	a.) Within the same Fund (Lawson Company)	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4	Budget Amendment	Consent
			- Amend spending and financing to recognize transfer			
	b.) Between Funds (Lawson Companies)	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4	Budget Amendment	Consent
			- Amend spending and financing to recognize transfer			
6.)	Allow appropriations to lapse (non-capital improvement dollars)	None	- No action required.	C.C. 10.08	N/A	N/A
	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			
7.)	Enact Emergency Appropriation	Emergency is defined as "a sudden or unforeseen situation affecting life, health,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2	Budget Amendment	Consent
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	÷ •	C.C. 6.06		
		Budget Amendment Resolution				
8.)	Reduction of Appropriations	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	Budget Amendment	Consent
		Recommendation by the mayor to the city council of steps to be taken				

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 spendingTransfer 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)	Adding new spending to an existing project (w	vithout changing the scope of the project):				
4a)	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
4b)	Financing source is contingency (less that \$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)	- Amend project spending and financing to recognize	Administrative Code 57.09 (3) a City Charter 10.07.4	Budget Amendment	Consent
4c)	Financing source is contingency (more that \$25,000)	All proposed uses of contingency must first be reviewed by OFS CIB Committee Review and recommendation Mayor recommends via resolution Public Hearing	 Reduce amount in contingency fund ("unallocated reserve account") Amend project spending and financing to recognize use of contingency 	Administrative Code 57.09 (3) b City Charter 10.07.4	Budget Amendment	Public Hearing

Add a new project

5) OR

Expand the scope of an existing project:

	Expand the scope of an existing project:					
5a)	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
5b)	Financing source is contingency	All proposed uses of contingency must first be reviewed by OFS CIB Committee Review and recommendation Mayor recommends via resolution Public Hearing	 Transfer dollars from contingency to new project Amend spending and financing to recognize new revenue 	City Charter 10.07.4 Administrative Code 57.09 (1)	Budget Amendment	Public Hearing
6)	Declare a project abandoned	Council Resolution	 Identify project as abandoned Transfer appropriation for the abandoned project to a separate contingency fund ("unallocated reserve account") Re-appropriation of the funds needs CIB review, mayor recommendation, and council approval (see either of the "Add dollars to a project" scenarios above) 	City Charter 10.09 Administrative Code 57.09 (4)	Budget Amendment	Consent
7)	Replace an approved project with a new project	 Declare an approved project abandoned or completed with excess balances (see process above) Add new project after capital improvement budget is adopted (see process above) 	- Can accomplish both steps in one resolution		Budget Amendment	Consent or Public Hearing

<u>Departments</u>	Affected Budgets	General vs. Special Fund	Funding Source
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(Select Department) (Choose CIB or Operating) (Choose General, Special or Cε (Select Funding Source)

Multiple Departments Transfer of Appropriations

City Attorney's Office Both Operating and CIB But General Fund Grant
City Council Operating Budget Special Fund Donation
Emergency Management CIB Budget Capital Multiple
Financial Services Multiple Funds Other

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