

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: | 2,191,000.00 |
| 6 | | |
| 7 | Funding Source: | Grant |
| 8 | | |
| 9 | | Appropriation already included in budget? No |
| 10 | | |
| 11 | Charter Citation: | 10.7.1 |
| 12 | | |

Fiscal Analysis

To establish the financing and spending budgets in the Department of Parks and Recreation in the total amount of \$2,191,000 for the 2016 Metropolitan Council Clean Water, Land, and Legacy Amendment projects. Including the Great River Passage Division grant, Indian Mounds Regional Park grant, Lilydale Regional Park Phase III grant, Phalen Regional Park grant, and Phalen Regional Park Bathhouse improvements grant.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

| GL Annual Budget | | | | | | CURRENT | CHANGES | AMENDED |
|------------------|-----------------------|---------|-------------------------------|---------------------------------|--|---------|--------------|--------------|
| Company | Fund-Dept-Cost Center | Account | Description | | | BUDGET | | BUDGET |
| 1 | 200418xx | 63160 | General Professional Services | Great River Passage | | - | 165,000.00 | 165,000.00 |
| 1 | 40041900 | 76805 | Capital Expenditure | Indian Mounds | | - | 123,000.00 | 123,000.00 |
| 1 | 40041900 | 76805 | Capital Expenditure | Lilydale Phase III | | - | 1,188,000.00 | 1,188,000.00 |
| 1 | 40041900 | 76805 | Capital Expenditure | Phalen Regional Park | | - | 82,000.00 | 82,000.00 |
| 1 | 40041900 | 76805 | Capital Expenditure | Phalen - Bathhouse Improvements | | - | 633,000.00 | 633,000.00 |
| TOTAL: | | | | | | - | 2,191,000.00 | 2,191,000.00 |

Financing Changes

(Action Accomplished)

| GL Annual Budget | | | | | | CURRENT | CHANGES | AMENDED |
|------------------|-----------------------|---------|----------------------|---------------------------------|--|---------|--------------|--------------|
| Company | Fund-Dept-Cost Center | Account | Description | | | BUDGET | | BUDGET |
| 1 | 200418xx | 43905 | Metropolitan Council | Great River Passage | | - | 165,000.00 | 165,000.00 |
| 1 | 40041900 | 43905 | Metropolitan Council | Indian Mounds | | - | 123,000.00 | 123,000.00 |
| 1 | 40041900 | 43905 | Metropolitan Council | Lilydale Phase III | | - | 1,188,000.00 | 1,188,000.00 |
| 1 | 40041900 | 43905 | Metropolitan Council | Phalen Regional Park | | - | 82,000.00 | 82,000.00 |
| 1 | 40041900 | 43905 | Metropolitan Council | Phalen - Bathhouse Improvements | | - | 633,000.00 | 633,000.00 |
| TOTAL: | | | | | | - | 2,191,000.00 | 2,191,000.00 |

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 | CHANGES | AMENDED |
|------------------------------|---------------|------------------|-------------------------------|---------------------------------|---------|--------------|--------------|
| Activity Group | Activity | Account Category | Description | | BUDGET | | BUDGET |
| C-FMSCAP | Gxxxxxxxxxxx | 63160 | General Professional Services | Great River Passage | - | 165,000.00 | 165,000.00 |
| C-FMSCAP | C153D02301037 | 76205 | Construction - General | Indian Mounds | - | 123,000.00 | 123,000.00 |
| C-FMSCAP | C153S02401038 | 76010 | Land Improvements | Lilydale Phase III | - | 1,188,000.00 | 1,188,000.00 |
| C-FMSCAP | C153E02501039 | 76010 | Land Improvements | Phalen Regional Park | - | 82,000.00 | 82,000.00 |
| C-FMSCAP | C153E02601040 | 76205 | Construction - General | Phalen - Bathhouse Improvements | - | 633,000.00 | 633,000.00 |
| TOTAL: | | | | | - | 2,191,000.00 | 2,191,000.00 |

72 **Financing Changes**

73 *(Action Accomplished)*

| 74 Life to Date Activity Budget | | | | | CURRENT | | AMENDED | |
|--|-----------------|-------------------------|--------------------|----------------------|---------------------------------|----------------|----------------|--------------|
| 75 Activity Group | Activity | Account Category | Description | | BUDGET | CHANGES | BUDGET | |
| 76 | | | | | | | | |
| 77 | C-FMSCAP | Gxxxxxxxxxx | 43905 | Metropolitan Council | Great River Passage | - | 165,000.00 | 165,000.00 |
| 78 | C-FMSCAP | C153D02301037 | 43905 | Metropolitan Council | Indian Mounds | - | 123,000.00 | 123,000.00 |
| 79 | C-FMSCAP | C153S02401038 | 43905 | Metropolitan Council | Lilydale Phase III | - | 1,188,000.00 | 1,188,000.00 |
| 80 | C-FMSCAP | C153E02501039 | 43905 | Metropolitan Council | Phalen Regional Park | - | 82,000.00 | 82,000.00 |
| 81 | C-FMSCAP | C153E02601040 | 43905 | Metropolitan Council | Phalen - Bathhouse Improvements | - | 633,000.00 | 633,000.00 |
| 82 | | | | | TOTAL: | - | 2,191,000.00 | 2,191,000.00 |

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 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 | | | | | |