City of Saint Paul Financial Analysis
Template Instructions

Purpose of the Fiscal Analysis Template:

- The purpose of this template is to standardize the information accompanying financial resolutions that come before the Mayor and City Council. This form will be **required** to be submitted as an attachment to **all resolutions and administrative orders that contain budget changes, are related to grants or donations, or otherwise impact the city's finances.**

- Resolutions and administrative orders without this information will not be approved by OFS, and will be returned to the drafter.

Fiscal Analysis Template Tab

- Fill out all of the information in 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.

- The top portion of the file, including the fiscal analysis, will need to be filled out for any finance related action, 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 section 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. They contain guidance on what kind of mayoral and/or council action is required for budget adjustments in both the 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, please contact your budget analyst.

Drop Down Menus Tab

- The Drop Down Menus tab (grey tab) is used by OFS only to manage the drop down lists contained in the Financial Analysis template.

- Department staff filling out this form should not attempt to edit this page.

City of Saint Paul Financial Analysis

File ID Number: 12-1925

Budget Affected: Operating Budget | PED | Special Fund

Total Amount of Transaction: 0

Funding Source: Other | Please Specify: STAR

Appropriation already included in budget? Yes

Charter Citation: 10.07.4

SPENDING PLAN - 2012 Cultural STAR Cycle 17 Round 2

	Accounting					CURRENT		PROPOSED
Company	Unit	Account	Activity	Description		BUDGET	CHANGES	BUDGET
930	90399	0547	77999	Undesignated Adopted Budget - City Sales Tax		518,210.53	##########	0.00
930	90310	0299	77000	Direct Project Costs-Services		955,774.84	7,780.47	963,555.31
930	90310	0547	77000	Direct Project Costs-Fees		261,351.71	6,808.16	268,159.87

Detail Accounting Codes:

	Accounting		Activity/Project			CURRENT		AMENDED
Company	Unit	Account	(if applicable)	Description		BUDGET	CHANGES	BUDGET
930	90310	0547	71213	CHAT Program Manager		0.00	15,000	15,000.00
930	90310	0547	71214	Dayton Ave. Church Dry Bones Blues Festival X		0.00	5,000	5,000.00
930	90310	0547	71215	Ensemble 61 Sounds from Scandinavia		0.00	5,000	5,000.00
930	90310	0547	71216	Minnesota Book Awards 25th Anniversary		0.00	20,000	20,000.00
930	90310	0547	71217	HBA Refresh Highland Fest		0.00	12,000	12,000.00
930	90310	0547	71218	Mounds Theatre Technology Upgrades		0.00	5,000	5,000.00
930	90310	0547	71219	Hmong Cultural Center Embroidery Exhibits		0.00	7,000	7,000.00
930	90310	0547	71220	Bruce Vento Nature Sanctuary Arts Initiative		0.00	4,000	4,000.00
930	90310	0547	71221	Lowertown Guitar Festival		0.00	20,000	20,000.00
930	90310	0547	71222	MN Children's Museum Expansion/Renovation		0.00	85,000	85,000.00
930	90310	0547	71223	Jewish Theatre Compulsion of the House Behind		0.00	23,000	23,000.00
930	90310	0547	71224	MN Opera: Puccini's La boheme on Harriet Island		0.00	45,000	45,000.00
930	90310	0547	71225	Mizna: Arab American Cultural Destination		0.00	9,000	9,000.00
930	90310	0547	71226	PipJazz Sundays		0.00	5,000	5,000.00
930	90310	0547	71227	The Real Phone Radio Hour		0.00	5,000	5,000.00
930	90310	0547	71228	Rose Ensemble A Six Event Program		0.00	10,000	10,000.00
930	90310	0547	71833	SPP Library materials, collections, and databases		545,500.00	175,000	720,500.00
930	90310	0547	71229	Skylark Opera 2013 Summer Opera Festival		0.00	10,000	10,000.00
930	90310	0547	71230	Teatro del Pueblo Diversity Funding Base		0.00	15,000	15,000.00
930	90310	0547	71231	Theatre Latte-Da: Light in the Piazza @ Ordway		0.00	20,000	20,000.00
930	90310	0547	71232	TC Women's Choir Criss-Cross Perspectives		0.00	4,000	4,000.00
930	90310	0547	71233	Walker West Music Academy: Furnishings		0.00	10,000	10,000.00
930	90310	0547	71234	WSCO West Side Art and Music Festival		0.00	5,000	5,000.00
930	90310	0547	71235	Zietgeist Studio Z Steinway Piano		0.00	5,000	5,000.00
Closed-out Projects and Adjustments						**Award**	**Not Used**	**Amount Used**
930	90310	0547	71860	TC Magic & Costume Sign		12,000.00	(12,000.00)	0.00
930	90310	0547	71789	Lowry Lab Theatre Space Project		20,404.00	(3,228.10)	17,175.90
930	90310	0547	71841	Music in Mears		16,800.00	(150.00)	16,650.00
					TOTAL:	2,330,041.08	0.00	2,330,041.08
					NET CHANGE:		**0.00**	

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation	Template	Agenda Section
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	Budget Amendment or Gifts and Donations	Public Hearing
2.)	**Accept a Grant**					
	a.) No Budget Previously Establish 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	Grants	Public Hearing
	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 anticipated in the current year's budget		Grants	Consent
3.)	**Transfer Appropriations <u>within Departments</u>:**					
	a.) Within the same Fund (Lawson Company)	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	Budget Amendment	Consent
	b.) Between Funds (Lawson 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	Budget Amendment	Consent

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation 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 - Amend spending and financing to recognize transfer	C.C. 10.07.4	Budget Amendment	Consent
	b.) Between Funds (Lawson 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	Budget Amendment	Consent
6.)	**Allow appropriations to lapse (non-capital improvement dollars)** For Lapse of appropriations - Capital improvements see City Charter 10.09. 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.	None	- No action required. -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	C.C. 10.08	N/A	N/A
7.)	**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	Budget Amendment	Consent
8.)	**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	Budget Amendment	Consent

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 spending - Transfer 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)	<u>Adding new spending to an existing project (without changing the scope of the project):</u>					
	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
	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)	- Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency	Administrative Code 57.09 (3) a City Charter 10.07.4	Budget Amendment	Consent

	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
5)	<u>Add a new project</u> OR <u>Expand the scope of an existing project:</u>					
	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
	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	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		Budget Amendment	Consent or Public Hearing

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Ca	(Select Funding Source)	(Yes or No?)
Multiple Departments			Currently Budgeted Approp	Yes
City Attorney's Office	Both Operating and CIB Bu	General Fund	Transfer of Appropriations	No
City Council	Operating Budget	Special Fund	Grant	
Emergency Management	CIB Budget	Capital	Donation	
Financial Services		Multiple Funds	Multiple	
Fire and Safety Services			Other	
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				