

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 before the Mayor and City Council. This form will be **required** to be submitted as an attachment to **resolutions and administrative orders that contain budget changes, are related to grants or do 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 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 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.

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City of Saint Paul Financial Analysis

1	<u>File ID Number:</u>	RES PH 18-303			
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3	<u>Budget Affected:</u>	Operating Budget	Public Works	Public Works	Special Fund
4					
5	<u>Total Amount of Transaction:</u>	1,788,150			
6					
7	<u>Funding Source:</u>	Other			Please Specify: Transfer of appropriation and increase street maintenace fees.
8					
9		Appropriation already included in budget?		No	
10					
11	<u>Charter Citation:</u>	10.7.4			
12					

14 Amend the 2018 budget for the Street Maintenance Program budget by \$1,788,150. This will align budgetary costs to actual costs for the seal coating and street sweeping program.
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 16 Moving \$1,788,150 from General Fund to the Street Maintenance Program which will be covered by street maintenance fees.
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 18 Shifting \$1,788,150 within the General Fund for additional Winter Street Maintenance.
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Detail Accounting Codes:

Company	Accounting Unit	Account	Activity/Project (if applicable)	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
Spending Changes							
<i>Shifting spending authority in the Street Maintenance Program by \$1,788,150</i>							
100	10031500	60105		Full Time Certified	1,335,881	(183,606)	1,152,275
100	10031500			Fringes	522,163	(83,865)	438,298
100	10031500			All Other	7,847,428	0	7,847,428
100	10031540	60105		Full Time Certified	2,650,471	(964,762)	1,685,709
100	10031540			Fringes	1,210,504	(422,861)	787,643
100	10031540	68165		Vehicle Rental Charge	1,010,000	(86,383)	923,617
100	10031540	71615		Asphalt for Streets	433,317	(46,673)	386,644
100	10031540			All Other Spending	304,463	0	304,463
					<hr/>		
					15,314,227	(1,788,150)	13,526,077
230	23031551	60105		Full Time Certified	687,651	781,488	1,469,139
230	23031551			Fringes	313,837	335,456	649,293
230	23031551	68165		Vehicle Rental Charge	250,000	86,383	336,383
230	23031551	71615		Asphalt for Streets	61,000	46,673	107,673
230	23031551			All Other Spending	1,492,090		1,492,090
230	23031553	60105		Full Time Certified	965,090	366,880	1,331,970
230	23031553			Fringes	450,442	171,270	621,712
230	23031553			All Other Spending	2,223,692		2,223,692
					<hr/>		
TOTAL:					6,443,802	1,788,150	8,231,952
Financing Changes							
<i>Increasing financing in the Street Maintenance Program by \$1,788,150</i>							
230	23031551	47520		Street Repair	2,256,655	1,313,683	3,570,338
230	23031551	56220		Transfer From General Fund	508,229	(63,683)	444,546
230	23031551			All Other Financing	39,694	0	39,694
230	23031553	47525		Street Cleaning	2,933,823	790,636	3,724,459
230	23031553	56220		Transfer From General Fund	312,218	(252,486)	59,732
230	23031553			All Other Financing	393,183	0	393,183
					<hr/>		
TOTAL:					6,443,802	1,788,150	8,231,952
Spending Changes							
<i>Increase the budget spending authority in the General Fund Street Winter Maintenance by \$1,788,150</i>							
100	10031500	72910		Transfer to Special Rev Fund	3,203,045	(316,169)	2,886,876
100	10031500			All Other Spending	6,234,956	0	6,234,956
100	10031530	60105		Full Time Certified	1,053,093	929,003	1,982,096
100	10031530			Fringes	397,912	569,389	967,301
100	10031530	68165		Vehicle Rental Charge	980,577	605,927	1,586,504
100	10031530			All Other Spending	1,850,909	0	1,850,909
					<hr/>		
					13,720,492	1,788,150	15,508,642

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 within Departments:					
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)	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, 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>					
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 than \$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
4c) Financing source is contingency (more than \$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 (" <i>unallocated reserve account</i> ") - 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:

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 (" <i>unallocated reserve account</i> ") - 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

<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?)
Multiple Departments			Currently Budgeted	Approp Yes
City Attorney's Office	Both Operating and CIB Budget	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				

