### **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 <u>Financial Analysis Template (green tab)</u> 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 <u>Operating Budget Reference</u> and <u>CIB Budget Reference</u> 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

36     Company     Fund-Dept-Cost Center     Account     Description     BUDGET     CHANGES     BUD       37	3 <u>F</u> 4 5 <u>7</u> 8 9 10 <u>9</u> 11 <u>9</u> 13 <u>F</u> 13 <u>F</u> 16 7 18 19	<u>Total Amount of Trans</u> <u>Funding Source:</u> <u>Charter Citation:</u> <u>Fiscal Analysis</u> To amend the Parks a	action: T A 1	25,000.00 Transfer of Appr Appropriation all	) opriations ready included in budget?	No	t awarded to t		
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ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET						
Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.						
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	4)					
	,			CURRENT		AMENDED
Activity Group		Account Category	Description		CHANGES	BUDGET
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C-FMSCAP	C173R15101086	76305	Improvements Other than Buildings	1,820,000.00	25,000.00	1,845,000.00
				TOTAL: 1,820,000.00	25,000.00	1,845,000.00
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Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
C-FMSCAP	C173R15101086	55505	Outside Donations	1,000,000.00	25,000.00	1,025,000.00
	C173R15101086	56017	Transfer From 2017 Bond	550,000.00	-	550,000.00
C-FMSCAP	C173R15101086	56235	Transfer From Capital Project Fund	270,000.00	-	270,000.00
				TOTAL: 1,820,000.00	25,000.00	1,845,000.00
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# **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.)	<b>Recognize additional/unanticipated revenues</b> (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
			- Amend spending and financing to recognize new revenue in the appropriate company and activity	
2.)	Accept a Grant a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for	C.C. 10.07.1
		Budget Amendment Resolution and Public Hearing	appropriation total revenues in excess of those	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	
		Resolution Accepting the Grant Funds (No public hearing needed)	- 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	C.C. 10.07.4
			- Administrative order is prepared to execute the transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	

## **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	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
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,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
7.)	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
		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	<ul> <li>Amend project financing and spending</li> <li>Transfer excess appropriation to contingency when applicable</li> </ul>	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.)	Close a completed project with no excess balances, but excess spending authority	g 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.)	Adding new spending authority to an existing project (without changing	g the scope of the project)		
	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
b.) Financing source is contingency (less than \$25,000)	<ul> <li>All proposed uses of Contingency funds must first be reviewed by OFS</li> <li>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</li> <li>A.O.s require periodic review by CIB Committee</li> <li>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</li> </ul>	- Reduce amount in approp - Amend project spending a use of contingency funding
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 Mayor recommends via resolution Public hearing	<ul> <li>Reduce amount in appropart ("unallocated reserve accosts)</li> <li>Amend project spending a use of contingency funding</li> </ul>

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Administrative Code 57.09 (3) a

g and financing to recognize

City Charter 10.07.4

opriate contingency fund<br/>count ")Administrative Code 57.09 (3) bg and financing to recognize<br/>ngCity Charter 10.07.4

## Capital Project and Budget Changes Procedures Guide

2/14/2014

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action
	Add a new project		
.)	OR		
	Expand the scope of an existing project		
	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 ar new revenue
	b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from conti
.)	Declare a project abandoned	Council resolution	<ul> <li>Identify project as abandon</li> <li>Transfer appropriation for the separate contingency fund (" <i>account</i> ")</li> <li>Reappropriation of the function review, Mayor recommendate (see either of the Add dollars above)</li> </ul>
.)	Replace an approved project with a new project	<ol> <li>Declare an approved project abandoned or completed with excess balances (see process above)</li> <li>Add new project after capital improvement budget is adopted (see process above)</li> </ol>	- Can accomplish both steps

g and spending to recognize	Administrative Code 57.09 (1) City Charter 10.07.1
ontingency to new project	Administrative Code 57.09 (1)
nancing to recognize transfer	City Charter 10.07.4
doned	
or the abandoned project to a d (" <i>unallocated reserve</i>	Administrative Code 57.09 (4)

City Charter 10.09 Cunds needs CIB Committee dation, and Council approval lars to a project sections

ps in one resolution

### **Departments**

(Select Department) Multiple Departments City Attorney's Office City Council Emergency Management Financial Services 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

Affected Budgets (Choose CIB or Operating)

Both Operating and CIB Budgets Operating Budget CIB Budget <u>General vs. Special Fund</u> (Choose General, Special or Capital)

General Fund Special Fund Capital Multiple Funds <u>Funding Source</u> (Select Funding Source) Transfer of Appropriations Grant Donation Multiple Other

### Already Appropriated?

<u>Company</u> (Choose Company)

(Yes or No?) Yes No

3 5

1

8

9