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 <u>in addition to</u> 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:	RES 25-1721
2		
3	Budget Affected:	Operating Budget General Government Accounts Special Fund
4		
5	Total Amount of Transaction:	\$0
6		
7	Funding Source:	Other Please Specify Funding Source:
8		
9		Appropriation already included in budget? Yes
10		
11	Charter Citation:	10.7.4

14 Fiscal Analysis

16 Moving unencumbered project balance from SAC Fees to Library Security.

29 <u>Detail Accounting Codes:</u>

GENERAL LEDGER (GL) - ANNUAL BUDGET

33 Spending Changes

34 Shifting funds within existing Special Fund projects to alternate spending accounts in order to more closely align with project spending.

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35		GL Annual Budget			CURRENT		AMENDED
36	Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
37	1	21124820	65340	MCES SAC CHARGES	150,000	(40,000)	110,000
38				_			
39				SUBTOTAL:	150,000	(40,000)	110,000
40							
41	1	21143820	63160	GENERAL PROFESSIONAL SERVICE	2,550,000	40,000	2,590,000
42				_			
43				SUBTOTAL:	2,550,000	40,000	2,590,000
44				_			
45				TOTAL:	2,700,000	0	2,700,000

46 Financing Changes

47 (Action Accomplished)

	GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	21124820	59910	USE OF FUND EQUITY		(150,000)	40,000.00	(110,000)
				TOTAL:	(150,000)	40,000	(110,000)
1	21143820	59910	USE OF FUND EQUITY		(2,550,000)	(40,000.00)	(2,590,000)
				TOTAL:	(2,550,000)	(40,000)	(2,590,000)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

60 Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

62 Spending Changes

63 Shifting funds within existing Special Fund projects to alternate spending accounts in order to more closely align with project spending.

64		Life to Date Activity Budget			CURRENT		AMENDED
65	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
66	O-Operating	4321177740	60105	FULL TIME CERTIFIED - Library Optimal Resp	40,037	-	40,037
67	O-Operating	4321177740	60835	SALARY NEEDS - Library Optimal Response	300,000	-	300,000
68	O-Operating	4321177740	63160	GENERAL PROFESSIONAL SERVICE - Libra	969,850	40,000	1,009,850
69	O-Operating	4321177740	63385	SECURITY SERVICES - Library Optimal Resp	20,000	-	20,000
70	O-Operating	4321177740	65140	TELEPHONE MONTHLY CHARGE - Library C	6,700	-	6,700
71	O-Operating	4321177740	70130	COMPUTER SUPPLIES - Library Optimal Res	1,700	-	1,700
72	O-Operating	4321177740	72105	CLOTHING ALLOWANCE - Library Optimal Re	1,750	-	1,750

73				TOTAL:	1,340,037	40,000	1,380,037
74							
75	O-Operating	2421177735	65340	MCES SAC CHARGES - DSI SAC Financial A	150,000	(40,000)	110,000
76				TOTAL:	150,000	(40,000)	110,000
77							

78							
79							
80	Financing Changes						
81							
82		Life to Date Activity Budget			CURRENT		AMENDED
83	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
83 84	Activity Group O-Operating	Activity 4321177740	Account Category 59910	Description USE OF FUND EQUITY - Library Optimal Res	BUDGET -	(40,000)	(40,000)
		/			- (150,000)		
84	O-Operating	4321177740	59910	USE OF FUND EQUITY - Library Optimal Res	-	(40,000)	(40,000)

Operating Budget Changes Procedures Guide

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
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
		- Amend spending and financing to recognize new revenue in the appropriate company and activity	
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 appropriation total revenues in excess of those	C.C. 10.07.1
			Admin 41.03
	110411115	- 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	
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	
	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Accept a Grant a.) If no budget has previously been established for the grant b.) Previously established grant budget Transfer Appropriations within Departments: a.) Within the same Fund/Company	In order to: Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing Accept a Grant a.) If no budget has previously been established for the grant Budget Amendment Resolution and Public Hearing b.) Previously established grant budget Award Letter and/or Grant Agreement Resolution Accepting the Grant Funds (No public hearing needed) Transfer Appropriations within Departments: a.) Within the same Fund/Company Administrative Order (A.O.)	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing - Mayor certifies that there are available for appropriation to activity - Amend spending and financing to recognize new revenue in the budget - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize the grant in the budget - Amend spending and financing to recognize the grant in the properties 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 - Amend spending and financing to recognize the grant funds - Accept the awarded grant funds - Include in the resolution that the grant funds were included in the current year's budget - Administrative Order (A.O.) - Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Amend spending and financing to recognize - Amend spe

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	Transfer Appropriations between Departments			
T.)	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 reappropriated 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

	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.)	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

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)	All proposed uses of Contingency funds 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 funding 	Administrative Code 57.09 (3) a City Charter 10.07.4
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	 Reduce amount in appropriate contingency fund ("unallocated reserve account") Amend project spending and financing to recognize use of contingency funding 	Administrative Code 57.09 (3) b City Charter 10.07.4

Capital Project and Budget Changes Procedures Guide

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
	Add a new project			
5.)	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 and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1
	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 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 ("unallocated reserve account") - 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	

(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

CIB Budget

Departments

Affected Budgets Already Appropriated? General vs. Special Fund **Funding Source** (Choose CIB or Operating) (Choose General, Special or Capital) (Select Funding Source) (Yes or No?) Transfer of Appropriations Yes General Fund Both Operating and CIB Budgets Grant No Operating Budget Special Fund Donation Capital Multiple Multiple Funds Other

Company

3

5

8

9

(Choose Company)