#### **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**

File ID Number:	AO 25-66	
Budget Affected:	Operating Budget Water Department	Special Fund
Total Amount of Transaction:	-	
Funding Source:	Transfer of Appropriations	
	Appropriation already included in budget?	Yes
Charter Citation:	City Charter 10.7.4	

#### Fiscal Analysis

The Board of Water Commissioners approved Resolution 25-1629 on Ocotober 21, 2025 amending the 2025 spending budget in the Water Utility Fund. This resolution recommends the transfer of 2025 spending budget from the Accounting unit "6906920XXNP 20XX Future Debt Proceeds" to Accounting Unit 690972025N "DS 2025 DW10 PFA note debt service". This results in zero net change to the 2025 Budget.

### **Detail Accounting Codes:**

#### **GENERAL LEDGER (GL) - ANNUAL BUDGET**

## **Spending Changes**

(Action Accomplished)

		GL Annual Budget			ADOPTED	for reference	CURRENT		<b>AMENDED</b>
Company	Fu	und-Dept-Cost Center	Account	Description	2025 BUDGET		2025 BUDGET		2025 BUDGET
						1 AO 25-37		ORDER 2	
	8	6906920XX	78205	Principal on notes	2,235,786	(1,235,786)	1,000,000	(1,000,000)	-
	8	6906920XX	78805	Interest on notes	1,500,000	(800,000)	700,000	(700,000)	-
	8	6906920XX	78910	Cost of issuance fin advisor	15,000	-	15,000	(15,000)	-
	8	6906920XX	78960	Bond counsel fee debt issuance	15,000	-	15,000	(15,000)	-
	8	6906920XX	78980	City structuring fee	32,500	-	32,500	(32,500)	-
	8	690972025N	78205	Principal on notes	-	-	-	997,000	997,000
	8	690972025N	78805	Interest on notes	-	-	-	700,000	700,000
	8	690972025N	78910	Cost of issuance fin advisor	-	-	-	16,500	16,500
	8	690972025N	78960	Bond counsel fee debt issuance	-	-	-	16,500	16,500
	8	690972025N	78980	City structuring fee	-	-	-	32,500	32,500

## **Financing Changes**

(Action Accomplished)

	GL Annual Budget			CURRENT		<b>AMENDED</b>
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET

TOTAL:

TOTAL:

3,798,286

(2,035,786)

1,762,500

1,762,500

## **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 Budge	t		CURRENT		<b>AMENDED</b>
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET

TOTAL:

## 66 Financing Changes

(Action Accomplished)

	Life to Date Activity Budget			CURRENT	AMENDED
<b>Activity Group</b>	Activity	<b>Account Category</b>	Description	BUDGET CHANGES	BUDGET

TOTAL: - -

## **Operating Budget Changes Procedures Guide**

	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	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 appropriation total revenues in excess of those	C.C. 10.07.1
		Budget Amendment Resolution and Public Hearing	estimated in the budget	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**

	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.)	<b>Enact Emergency Appropriation</b>	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	<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	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)	<ul> <li>Reduce amount in appropriate contingency fund</li> <li>Amend project spending and financing to recognize use of contingency funding</li> </ul>	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	<ul> <li>Reduce amount in appropriate contingency fund ("unallocated reserve account")</li> <li>Amend project spending and financing to recognize use of contingency funding</li> </ul>	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	<ul> <li>Transfer dollars from contingency to new project</li> <li>Amend spending and financing to recognize transfer</li> </ul>	Administrative Code 57.09 (1) City Charter 10.07.4
6.)	Declare a project abandoned	Council resolution	<ul> <li>- Identify project as abandoned</li> <li>-Transfer appropriation for the abandoned project to a separate contingency fund ("unallocated reserve account")</li> <li>- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)</li> </ul>	Administrative Code 57.09 (4) City Charter 10.09
7.)	Replace an approved project with a new project	Declare an approved project abandoned or completed with excess balances (see process above)      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

**Departments** 

Affected Budgets

Operating Budget

CIB Budget

(Choose CIB or Operating)

Both Operating and CIB Budgets

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

Company

3

5

8

9

(Choose Company)