

## **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 all resolutions that contain budget changes, related to grants or donations, or otherwise impact the city's
- Resolutions 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 resolution 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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<b><u>City of Saint Paul Financial Analysis</u></b>				
1	<u>File ID Number:</u>	RES 23-508		
2				
3	<u>Budget Affected:</u>	Operating Budget	General Government Accounts	General Fund
4				
5	<u>Total Amount of Transaction:</u>	<div></div>		
6				
7	<u>Funding Source:</u>	Other	Please Specify:	
8			General Fund	
9	<u>Charter Citation:</u>	Administrative Code 3.02		

12    Fiscal Analysis

13    Agreeing to the Amended Minnesota Opioids State-Subdivision Memorandum of Agreement

14    WHEREAS, the State of Minnesota and numerous Minnesota cities and counties are engaged in nationwide civil litigation against opioid supply chain participants related to the opioid crisis; and

15    WHEREAS, in 2021, the State of Minnesota, the City of Saint Paul, and numerous other Minnesota cities and counties previously agreed to the Minnesota Opioids State-Subdivision Memorandum of Agreement (“State-Subdivision Agreement”), which governed distribution of opioid settlement funds from multistate agreements with pharmaceutical distributors McKesson, Cardinal Health, and AmerisourceBergen, as well as opioid manufacturer Johnson & Johnson; and

      WHEREAS, the State-Subdivision Agreement prioritizes flexibility for how local governments may use opioid settlement funds for opioids abatement and remediation, and which provides for 75% of the settlement funds to be distributed directly to local governments and 25% of the settlement funds to be distributed directly to the State; and

      WHEREAS, the State of Minnesota and numerous Minnesota cities and counties have begun to receive distributions of settlement funds from the prior multistate settlement agreements, pursuant to the State-Subdivision Agreement; and

      WHEREAS, the Minnesota Attorney General has signed on to several additional multistate settlement agreements with manufacturers Teva Pharmaceuticals and Allergan plc, as well as pharmacy companies Walmart Inc., CVS Health Corp., and Walgreens Boots Alliance Inc., but those settlement agreements are still subject to sign-on by local governments and final agreement by the companies and approval by the courts; and

      WHEREAS, there is a deadline of April 18, 2023, for a sufficient threshold of Minnesota cities and counties to sign on to the new, above-referenced multistate settlement agreements, and failure to timely sign on may diminish the amount of funds received by not only that city or county but by all Minnesota cities and counties from the settlement funds; and

      WHEREAS, representatives of Minnesota’s local governments and of the State of Minnesota through the Office of the Attorney General have reached agreement that the distribution of funds pursuant to the new settlement agreements and any future settlement agreements should be governed by the State-Subdivision Agreement, as amended, in order to prioritize flexibility for local governments and maintain the favorable 75/25 split of funds between local governments and the State; now, therefore,

      BE IT RESOLVED, the City of Saint Paul supports and agrees to the Amended Minnesota Opioids State-Subdivision Memorandum of Agreement (“Amended State-Subdivision Agreement”), with amendments that include the multistate settlement agreements with manufacturers Teva Pharmaceuticals and Allergan plc, as well as pharmacies Walmart Inc., CVS Health Corp., and Walgreens Boots Alliance Inc. as well as any future multistate settlement agreements relating to the opioids litigation; and

      BE IT FURTHER RESOLVED, the City of Saint Paul supports and opts into the multistate settlements with Teva Pharmaceuticals, Allergan plc, Walmart Inc., CVS Health Corp., and Walgreens Boots Alliance Inc.; and

      BE IT FURTHER RESOLVED, the Saint Paul City Council authorizes City Staff to execute all necessary documents to ensure the City’s participation in the Teva Pharmaceuticals, Allergan plc, Walmart Inc., CVS Health Corp., and Walgreens Boots Alliance Inc. settlements, including the Participation Form and accompanying Release and the Amended State-Subdivision Agreement.



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.) <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  - 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.) <b>Accept a Grant</b>					
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.) <b>Transfer Appropriations within Departments:</b>					
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.) <b><u>Transfer Appropriations between Departments</u></b>					
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.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>	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.) <b>Enact Emergency Appropriation</b>	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.) <b>Reduction of Appropriations</b>	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 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
4c)	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 (" <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

<u>Add a new project</u>						
5) OR						
<u>Expand the scope of an existing project:</u>						
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>	<u>Affected Budgets</u>	<u>General vs. Special Fund</u>	<u>Funding Source</u>
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)
Multiple Departments			Transfer of Appropriations
City Attorney's Office	Both Operating and CIB Budget	General Fund	Grant
City Council	Operating Budget	Special Fund	Donation
Emergency Management	CIB Budget	Capital	Multiple
Financial Services		Multiple Funds	Other
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			