

## **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 [Financial Analysis Template \(green tab\)](#) 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 [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:	RES PH 23-16	
Budget Affected:	CIB Budget Public Works	Capital
Total Amount of Transaction:	2,116,000.00	1,390,753.00
Funding Source:	Transfer of Appropriations	Multiple
	Appropriation already included in budget?	Yes and No
Charter Citation:	City Charter 10.07.4	10.07.1 & 10.9

Fiscal Analysis

- Adding \$500,000 of federal funding and transferring \$275,000 of MSA funding from the 2023 Robert Street Project to the 2023 Capital City Bikeway Kellogg Ph 1 Project.
- Adding \$1,030,753 of federal funding to the 2022 Lexington Extension Project.
- Transferring \$475,000 from 2022 MSA Contingency and adding \$300,000 assessment funding to the 2022 Griggs/Scheffer Ph 2 Project for the Hamline Mill and Overlay.
- Transferring \$150,000 from 2022 MSA Contingency to the 2023 Maxfield SRTS Project.
- Transferring \$120,000 from 2022 MSA Contingency to the Suburban & Ruth Signal Project.
- Transferring \$305,000 from 2022 MSA Contingency, \$179,000 from 2023 MSA Contingency and \$56,000 from the 2023 Marshal Sidewalk Project to the 2023 Signal Project.
- Transferring \$240,000 in MSA funding from 2023 Larpenteur - Hamline to Victoria Sidewalk Project and transferring \$144,000 in MSA funding from the 2023 Marshall Sidewalk Project to the Bruce Vento SRTS Project.
- Removing \$240,000 in County funding from the 2023 Larpenteur - Hamline to Victoria Sidewalk Project and \$200,000 in County funding from the 2023 Marshall Sidewalk Project and closing these projects.
- Transferring \$172,000 from the general fund to the 2023 Bicycle Improvement Program

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
1	10031301	69590	Other Services	172,599	(172,000)	599
1	10031301	79220	Transfer to Capital Projects	-	172,000	172,000
TOTAL:				172,599	-	172,599

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
(Choose Company)	XXXXXXXX	XXXXXX	(Item description)	-	-	-
TOTAL:				-	-	-

PROJECT LEDGER (AC) - LIFE TO DATE PROJECT BUDGET

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

Spending Changes

(Action Accomplished)

Life to Date Project Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Project Group	Project	Account Category	Description			
C-FMSCAP	C212R33325106	76105	Streets Robert Street	1,345,001	-	1,345,001
C-FMSCAP	C212R33325106	77205	Cap Ext Serv Engineering	2,323,115	(275,000)	2,048,115
				3,668,116	(275,000)	3,393,116
C-FMSCAP	C212R39320067	76105	Streets CCB Kellogg	7,812,000	775,000	8,587,000
C-FMSCAP	C212S32125104	76105	Streets Lexington Ext	3,500,000	1,030,753	4,530,753
C-FMSCAP	C212T31229328	76105	Streets Griggs Scheffer 2	14,509,500	775,000	15,284,500
C-FMSCAP	C212T31229328		All Other Spending	3,137,500	-	3,137,500
				17,647,000	775,000	18,422,000
C-FMSCAP	C222A37128107	63160	General Professional Services Ruth Suburban	312,689	120,000	432,689
C-FMSCAP	C222E35500000	64305	Street and Sidewalk Repair Bruce Vento SRTS	-	1,776,000	1,776,000

69	C-FMSCAP	C222E35500000	76105	Streets		1,392,000	(1,392,000)	-
70						1,392,000	384,000	1,776,000
71								
72	C-FMSCAP	C222H35520076	64305	Street and Sidewalk Repair	Maxfield SRTS	700,000	150,000	850,000
73	C-FMSCAP	C222H35520076	68190	Engineering Services		100,000	-	100,000
74						800,000	150,000	950,000
75								
76	C-FMSCAP	C222T33300000	76105	Streets	MSA Contingency	1,050,000	(1,050,000)	-
77								
78	C-FMSCAP	C232J39527206	76105	Streets	Larpenteur Sidewall	480,000	(480,000)	-
79								
80	C-FMSCAP	C232M39027205	76105	Streets	Marshall Sidewalk	400,000	(400,000)	-
81								
82	C-FMSCAP	C232T36900000	76105	Streets	MSA Contingency	300,000	(179,000)	121,000
83								
84	C-FMSCAP	C232T38128109	63160	General Professional Services	Signals Project	-	540,000	540,000
85								
86	C-FMSCAP	C232T39900000	64305	Street and Sidewalk Repair	Bike Improvement	-	172,000	172,000
87								
88	<b>Financing Changes</b>							
89	<i>(Action Accomplished)</i>							
90	Life to Date Project Budget					CURRENT		AMENDED
91	Project Group	Project	Account Category	Description		BUDGET	CHANGES	BUDGET
92								
93	C-FMSCAP	C212R33325106	43445	MN Dept of Transportation	Robert Street	(2,323,115)	-	(2,323,115)
94	C-FMSCAP	C212R33325106	43651	Muni State Aid Construction		(1,200,000)	275,000	(925,000)
95	C-FMSCAP	C212R33325106	47565	SPRWS Construction		(145,001)	-	(145,001)
96						(3,668,116)	275,000	(3,393,116)
97								
98	C-FMSCAP	C212R39320067	43120	DOJ MN Dept of Public Safety	CCB Kellogg	(5,312,000)	5,312,000	-
99	C-FMSCAP	C212R39320067	43150	DOT MN Dept of Transportation		-	(5,812,000)	(5,812,000)
100	C-FMSCAP	C212R39320067	43651	Muni State Aid Construction		(2,500,000)	(275,000)	(2,775,000)
101						(7,812,000)	(775,000)	(8,587,000)
102								
103	C-FMSCAP	C212S32125104	43150	DOT MN Dept of Transportation	Lexington Ext	-	(1,030,753)	(1,030,753)
104	C-FMSCAP	C212S32125104	43651	Muni State Aid Construction		(3,500,000)	-	(3,500,000)
105						(3,500,000)	(1,030,753)	(4,530,753)
106								
107	C-FMSCAP	C212T31229328	43651	Muni State Aid Construction	Griggs Scheffer 2	-	(475,000)	(475,000)
108	C-FMSCAP	C212T31229328	56226	Transfer From Spec Rev Assmt		-	(300,000)	(300,000)
109	C-FMSCAP	C212T31229328		All Other Financing		(17,647,000)	-	(17,647,000)
110						(17,647,000)	(775,000)	(18,422,000)
111								
112	C-FMSCAP	C222A37128107	43651	Muni State Aid Construction	Ruth Suburban	(312,689)	(120,000)	(432,689)
113								
114	C-FMSCAP	C222E35500000	43120	DOJ MN Dept of Public Safety	Bruce Vento SRTS	(843,000)	843,000	-
115	C-FMSCAP	C222E35500000	43150	DOT MN Dept of Transportation		-	(843,000)	(843,000)
116	C-FMSCAP	C222E35500000	43651	Muni State Aid Construction		-	(384,000)	(384,000)
117	C-FMSCAP	C222E35500000	56022	Intra Fund In 2022 Bond Draw		(549,000)	-	(549,000)
118						(1,392,000)	(384,000)	(1,776,000)
119								
120	C-FMSCAP	C222H35520076	43150	DOT MN Dept of Transportation	Maxfield SRTS	(500,000)	-	(500,000)
121	C-FMSCAP	C222H35520076	43651	Muni State Aid Construction		(300,000)	(150,000)	(450,000)
122						(800,000)	(150,000)	(950,000)
123								
124	C-FMSCAP	C222T33300000	43651	Muni State Aid Construction	MSA Contingency	(1,050,000)	1,050,000	-
125								
126	C-FMSCAP	C232J39527206	43651	Muni State Aid Construction	Larpenteur Sidewall	(240,000)	240,000	-
127	C-FMSCAP	C232J39527206	43810	County Road Aid		(240,000)	240,000	-
128						(480,000)	480,000	-
129								
130	C-FMSCAP	C232M39027205	43651	Muni State Aid Construction	Marshall Sidewalk	(200,000)	200,000	-
131	C-FMSCAP	C232M39027205	43810	County Road Aid		(200,000)	200,000	-
132						(400,000)	400,000	-
133								
134	C-FMSCAP	C232T36900000	43651	Muni State Aid Construction	MSA Contingency	(300,000)	179,000	(121,000)
135								
136	C-FMSCAP	C232T38128109	43651	Muni State Aid Construction	Signals Project	-	(540,000)	(540,000)
137								
138	C-FMSCAP	C232T39900000	56220	Transfer From General Fund	Bike Improvement	-	(172,000)	(172,000)

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  - Amend spending and financing to recognize new revenue in the appropriate company and activity	C.C. 10.07.1
2.) <b>Accept a Grant</b>			
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 estimated in the budget	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing	- Amend spending and financing to recognize the grant in the appropriate company and activity	Admin 41.03
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.) <b>Transfer Appropriations within Departments:</b>			
a.) Within the same Fund/Company	Administrative Order (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
b.) Between Funds/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

**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.) <b><u>Transfer Appropriations between Departments</u></b>			
a.) Within the same Fund/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
b.) Between Funds/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
5.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>	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.) <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
7.) <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

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	- 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.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>			
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	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)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
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	- Reduce amount in appropriate contingency fund ("unallocated reserve account ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

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
<u>Add a new project</u>			
5.) OR			
<u>Expand the scope of an existing project</u>			
a.) Financing source is new money	CIB Committee review and recommendation		
	Mayor recommends via resolution	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)
	Compliance with City Comprehensive Plan		City Charter 10.07.1
	Public hearing		
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	Mayor recommends via resolution	- Amend spending and financing to recognize transfer	City Charter 10.07.4
	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> ")	Administrative Code 57.09 (4)
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	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)	- Can accomplish both steps in one resolution	
	2) Add new project after capital improvement budget is adopted (see process above)		



<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?)	<u>Company</u> (Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation	Yes and No	5
Emergency Management	CIB Budget	Capital	Multiple	No and Yes	8
Financial Services		Multiple Funds	Other		9
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					