

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-xxx		
Budget Affected:	CIB Budget	Parks and Recreation	Capital
Total Amount of Transaction:	3,048,555.00		
Funding Source:	Grant		
	Appropriation already included in budget?	No	
Charter Citation:	10.7.1		

Fiscal Analysis

To establish the financing and spending budgets in the Department of Parks and Recreation in the total amount of \$3,048,555 for the 2023 Metropolitan Council Parks and Trails Legacy funds for projects including the Como Regional Park Operations Building Design, Como Regional Park Long Range Plan, Harriet Island Long Range Plan, Hidden Falls Crosby Farm Regional Park Long Range Plan Implementation Phase III, Long Term Vegetation Maintenance, Lower Landing Improvments, Point Douglas Regional Trail Phase I Design, Samuel Morgan Regional Trail Segments 1 and 4 Design, the Como Shutte, Great River Passage and Volunteer & Education Coordinators.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	40041900	76805	Capital Expenditure	Como Regional Park Long-Range Plan	-	100,000.00
1	40041900	76805	Capital Expenditure	Como Regional Park Ops Building Design	-	400,000.00
1	20041810	76805	Capital Expenditure	Como Regional Park Shuttle	-	115,000.00
1	20041846	76805	Capital Expenditure	Great River Passage	-	170,000.00
1	40041900	76805	Capital Expenditure	Harriet Island Long-Range Plan	-	200,000.00
1	40041900	76805	Capital Expenditure	Hidden Falls-Crosby Farm Impl Phase III	-	818,555.00
1	20041822	76805	Capital Expenditure	Long-Term Vegetation Maintenance	-	25,000.00
1	40041900	76805	Capital Expenditure	Lower Landing Improvements	-	200,000.00
1	40041900	76805	Capital Expenditure	Point Douglas Reg Trail Phase 1 Design	-	250,000.00
1	40041900	76805	Capital Expenditure	Samuel Morgan Reg Trail 1 and 4 Design	-	575,000.00
1	20041822	76805	Capital Expenditure	Volunteer & Education Coordinators	-	195,000.00
TOTAL:					-	3,048,555.00

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	40041900	43905	Metropolitan Council	Como Regional Park Long-Range Plan	-	100,000.00
1	40041900	43905	Metropolitan Council	Como Regional Park Ops Building Design	-	400,000.00
1	20041810	43905	Metropolitan Council	Como Regional Park Shuttle	-	115,000.00
1	20041846	43905	Metropolitan Council	Great River Passage	-	170,000.00
1	40041900	43905	Metropolitan Council	Harriet Island Long-Range Plan	-	200,000.00
1	40041900	43905	Metropolitan Council	Hidden Falls-Crosby Farm Impl Phase III	-	818,555.00
1	20041822	43905	Metropolitan Council	Long-Term Vegetation Maintenance	-	25,000.00
1	40041900	43905	Metropolitan Council	Lower Landing Improvements	-	200,000.00
1	40041900	43905	Metropolitan Council	Point Douglas Reg Trail Phase 1 Design	-	250,000.00
1	40041900	43905	Metropolitan Council	Samuel Morgan Reg Trail 1 and 4 Design	-	575,000.00
1	20041822	43905	Metropolitan Council	Volunteer & Education Coordinators	-	195,000.00
TOTAL:					-	3,048,555.00

72	
73	ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET
74	Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.
75	
76	Spending Changes
77	(Action Accomplished)
78	Life to Date Activity Budget
79	Activity GroupActivityAccount CategoryDescriptionCURRENT BUDGETCHANGES
80	
81	C-FMSCAPC233J0850127576010Land ImprovementsComo Regional Park Long-Range Plan-100,000.00
82	C-FMSCAPC233J0860127676010Land ImprovementsComo Regional Park Ops Building Design-400,000.00
83	C-FMSCAPG412371203300076010Land ImprovementsComo Regional Park Shuttle-115,000.00
84	C-FMSCAPG412375204100076010Land ImprovementsGreat River Passage-170,000.00
85	C-FMSCAPC233S1360112176010Land ImprovementsHarriet Island Long-Range Plan-200,000.00
86	C-FMSCAPC233C2790128376010Land ImprovementsHidden Falls-Crosby Farm Impl Phase III-818,555.00
87	C-FMSCAPG412370504600076010Land ImprovementsLong-Term Vegetation Maintenance-25,000.00
88	C-FMSCAPC233T2340106976010Land ImprovementsLower Landing Improvements-200,000.00
89	C-FMSCAPC233A2660116576010Land ImprovementsPoint Douglas Reg Trail Phase 1 Design-250,000.00
90	C-FMSCAPC233I0083425776010Land ImprovementsSamuel Morgan Reg Trail 1 and 4 Design-575,000.00
91	C-FMSCAPG412370504000076010Land ImprovementsVolunteer & Education Coordinators-195,000.00
92	TOTAL:-3,048,555.00
93	
94	
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96	Financing Changes
97	(Action Accomplished)
98	Life to Date Activity Budget
99	Activity GroupActivityAccount CategoryDescriptionCURRENT BUDGETCHANGES
100	
101	C-FMSCAPC233J0850127543905Metropolitan CouncilComo Regional Park Long-Range Plan-100,000.00
102	C-FMSCAPC233J0860127643905Metropolitan CouncilComo Regional Park Ops Building Design-400,000.00
103	C-FMSCAPG412371203300043905Metropolitan CouncilComo Regional Park Shuttle-115,000.00
104	C-FMSCAPG412375204100043905Metropolitan CouncilGreat River Passage-170,000.00
105	C-FMSCAPC233S1360112143905Metropolitan CouncilHarriet Island Long-Range Plan-200,000.00
106	C-FMSCAPC233C2790128343905Metropolitan CouncilHidden Falls-Crosby Farm Impl Phase III-818,555.00
107	C-FMSCAPG412370504600043905Metropolitan CouncilLong-Term Vegetation Maintenance-25,000.00
108	C-FMSCAPC233T2340106943905Metropolitan CouncilLower Landing Improvements-200,000.00
109	C-FMSCAPC233A2660116543905Metropolitan CouncilPoint Douglas Reg Trail Phase 1 Design-250,000.00
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111	C-FMSCAPG412370504000043905Metropolitan CouncilVolunteer & Education Coordinators-195,000.00
112	TOTAL:-3,048,555.00
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**AMENDED
BUDGET**

100,000.00
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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.) 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 - Amend spending and financing to recognize new revenue in the appropriate company and activity	C.C. 10.07.1
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 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.) Transfer Appropriations within Departments:			
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.) <u>Transfer Appropriations between Departments</u>			
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.) 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, 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.) Reduction of Appropriations	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		5
Emergency Management	CIB Budget	Capital	Multiple		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					