

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

<u>File ID Number:</u>	RES PH 26-199		
<u>Budget Affected:</u>	CIB Budget	Parks and Recreation	Capital
<u>Total Amount of Transaction:</u>	2,907,008.00		
<u>Funding Source:</u>	Grant		
	Appropriation already included in budget?		No
<u>Charter Citation:</u>	10.7.1		

Fiscal Analysis

To establish the financing and spending budgets in the Department of Parks and Recreation in the total amount of \$2,907,008 for the 2027 Metropolitan Council Parks and Trails Legacy funds for projects including the Harriet Island River Walk Design, Hidden Falls Crosby Farm Regional Park Long Range Plan Implementation Phase V, Imniižaska Long-Range Plan and Implementation, Phalen RP Picnic Area Construction, Samuel Morgan Regional Trail Lower Landing Improvements, Long Term Vegetation Maintenance, the Como Shutte, Great River Passage and Volunteer & Education Coordinators. Also establishing spending budgets for Harriet Island Irrigation Improvements, Phalen RP Picnic Area Construction and Wakan Tipi Trail improvments through the reallocation of unspent funds from previous projects.

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	20041810	76805	Capital Expenditure	Como Regional Park Shuttle	-	120,000.00
1	20041846	76805	Capital Expenditure	Great River Passage	-	175,000.00
1	40041900	76805	Capital Expenditure	Harriet Island RP Riverwalk Design	-	500,000.00
1	40041900	76805	Capital Expenditure	Imniižaska Long-Range Plan and Impleme	-	200,000.00
1	40041900	76805	Capital Expenditure	Hidden Falls-Crosby Farm Impl Phase III	-	772,008.00
1	20041822	76805	Capital Expenditure	Long-Term Vegetation Maintenance	-	25,000.00
1	40041900	76805	Capital Expenditure	Samuel Morgan RT Lower Landing Improv	-	500,000.00
1	40041900	76805	Capital Expenditure	Phalen RP Picnic Area Construction	-	400,000.00
1	20041822	76805	Capital Expenditure	Volunteer & Education Coordinators	-	215,000.00
1	40041900	76805	Capital Expenditure	Harriet Island Irrigation Improvements	-	100,000.00
1	40041900	76805	Capital Expenditure	Phalen RP Picnic Area Construction	-	155,000.00
1	40041900	76805	Capital Expenditure	Wakan Tipi Trail Improvements	-	90,000.00
1	40041900	76805	Capital Expenditure		-	50,000.00
1	40041900	76805	Capital Expenditure		-	13,316.00
1	40041900	76805	Capital Expenditure		-	106,020.00
1	40041900	76805	Capital Expenditure		-	(12,232.15)
1	40041900	76805	Capital Expenditure		-	(2,517.76)
1	40041900	76805	Capital Expenditure		-	(156,468.84)
1	40041900	76805	Capital Expenditure		-	(289,523.25)
1	40041900	76805	Capital Expenditure		-	(13,388.00)
1	40041900	76805	Capital Expenditure		-	(40,206.00)
TOTAL:					-	2,907,008.00

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES
1	20041810	43905	Metropolitan Council	Como Regional Park Shuttle	-	120,000.00
1	20041846	43905	Metropolitan Council	Great River Passage	-	175,000.00
1	40041900	43905	Metropolitan Council	Harriet Island RP Riverwalk Design	-	500,000.00
1	40041900	43905	Metropolitan Council	Imniižaska Long-Range Plan and Impleme	-	200,000.00

72	1	40041900	43905	Metropolitan Council	Hidden Falls-Crosby Farm Impl Phase III	-	772,008.00
73	1	20041822	43905	Metropolitan Council	Long-Term Vegetation Maintenance	-	25,000.00
74	1	40041900	43905	Metropolitan Council	Samuel Morgan RT Lower Landing Improv	-	500,000.00
75	1	40041900	43905	Metropolitan Council	Phalen RP Picnic Area Construction	-	400,000.00
76	1	20041822	43905	Metropolitan Council	Volunteer & Education Coordinators	-	215,000.00
77	1	40041900	43905	Metropolitan Council	Harriet Island Irrigation Improvements	-	100,000.00
78	1	40041900	43905	Metropolitan Council	Phalen RP Picnic Area Construction	-	155,000.00
79	1	40041900	43905	Metropolitan Council	Wakan Tipi Trail Improvements	-	90,000.00
80	1	40041900	43905	Metropolitan Council		-	50,000.00
81	1	40041900	43905	Metropolitan Council		-	13,316.00
82	1	40041900	43905	Metropolitan Council		-	106,020.00
83	1	40041900	43905	Metropolitan Council		-	(12,232.15)
84	1	40041900	43905	Metropolitan Council		-	(2,517.76)
85	1	40041900	43905	Metropolitan Council		-	(156,468.84)
86	1	40041900	43905	Metropolitan Council		-	(289,523.25)
87	1	40041900	43905	Metropolitan Council		-	(13,388.00)
88	1	40041900	43905	Metropolitan Council		-	(40,206.00)
89					TOTAL:	-	2,907,008.00
90							
91							
92							

93 **ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

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

95							
96	Spending Changes						
97	<i>(Action Accomplished)</i>						
98	Life to Date Activity Budget				CURRENT		
99	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	
100							
101	C-FMSCAP	G4123712033000	76010	Land Improvements	Como Regional Park Shuttle	355,000.00	120,000.00
102	C-FMSCAP	G4123752041000	76010	Land Improvements	Great River Passage	510,000.00	175,000.00
103	C-FMSCAP	C263S23601121	76010	Land Improvements	Harriet Island RP Riverwalk Design	-	500,000.00
104	C-FMSCAP	C253S13601159	76010	Land Improvements	Imniižaska Long-Range Plan and Impleme	300,000.00	200,000.00
105	C-FMSCAP	C233C27901283	76010	Land Improvements	Hidden Falls-Crosby Farm Impl Phase III	2,124,135.00	772,008.00
106	C-FMSCAP	G4123705046000	76010	Land Improvements	Long-Term Vegetation Maintenance	75,000.00	25,000.00
107	C-FMSCAP	C263I00834258	76010	Land Improvements	Samuel Morgan RT Lower Landing Improv	-	500,000.00
108	C-FMSCAP	C253E13301035	76010	Land Improvements	Phalen RP Picnic Area Construction	970,000.00	400,000.00
109	C-FMSCAP	G4123705040000	76010	Land Improvements	Volunteer & Education Coordinators	605,000.00	215,000.00
110	C-FMSCAP	C263S23601122	76010	Land Improvements	Harriet Island Irrigation Improvements	-	100,000.00
111	C-FMSCAP	C253E13301035	76010	Land Improvements	Phalen RP Picnic Area Construction	970,000.00	155,000.00
112	C-FMSCAP	C263D12701144	76010	Land Improvements	Wakan Tipi Trail Improvements	-	90,000.00
113	C-FMSCAP	C233J08701277	76010	Land Improvements		1,000,000.00	50,000.00
114	C-FMSCAP	C253S13601159	76010	Land Improvements		300,000.00	13,316.00
115	C-FMSCAP	C253E13301035	76010	Land Improvements		970,000.00	106,020.00
116	C-FMSCAP	C213E13301277	76010	Land Improvements		15,000.00	(12,232.15)
117	C-FMSCAP	C203E30201196	76010	Land Improvements		255,256.00	(2,517.76)
118	C-FMSCAP	C193F27501179	76010	Land Improvements		340,664.00	(156,468.84)
119	C-FMSCAP	C173C13201020	76010	Land Improvements		1,641,552.00	(289,523.25)
120	C-FMSCAP	C193S27301177	76010	Land Improvements		150,000.00	(13,388.00)
121	C-FMSCAP	C193A26601165	76010	Land Improvements		160,000.00	(40,206.00)
122					TOTAL:	10,741,607.00	2,907,008.00
123							
124							
125							

126	Financing Changes						
127	<i>(Action Accomplished)</i>						
128	Life to Date Activity Budget				CURRENT		
129	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	
130							
131	C-FMSCAP	G4123712033000	43905	Metropolitan Council	Como Regional Park Shuttle	355,000.00	120,000.00
132	C-FMSCAP	G4123752041000	43905	Metropolitan Council	Great River Passage	510,000.00	175,000.00
133	C-FMSCAP	C263S23601121	43905	Metropolitan Council	Harriet Island RP Riverwalk Design	-	500,000.00
134	C-FMSCAP	C253S13601159	43905	Metropolitan Council	Imniižaska Long-Range Plan and Impleme	300,000.00	200,000.00
135	C-FMSCAP	C233C27901283	43905	Metropolitan Council	Hidden Falls-Crosby Farm Impl Phase III	2,124,135.00	772,008.00
136	C-FMSCAP	G4123705046000	43905	Metropolitan Council	Long-Term Vegetation Maintenance	75,000.00	25,000.00
137	C-FMSCAP	C263I00834258	43905	Metropolitan Council	Samuel Morgan RT Lower Landing Improv	-	500,000.00
138	C-FMSCAP	C253E13301035	43905	Metropolitan Council	Phalen RP Picnic Area Construction	970,000.00	400,000.00
139	C-FMSCAP	G4123705040000	43905	Metropolitan Council	Volunteer & Education Coordinators	605,000.00	215,000.00
140	C-FMSCAP	C263S23601122	43905	Metropolitan Council	Harriet Island Irrigation Improvements	-	100,000.00
141	C-FMSCAP	C253E13301035	43905	Metropolitan Council	Phalen RP Picnic Area Construction	970,000.00	155,000.00
142	C-FMSCAP	C263D12701144	43905	Metropolitan Council	Wakan Tipi Trail Improvements	-	90,000.00
143	C-FMSCAP	C233J08701277	43905	Metropolitan Council		1,000,000.00	50,000.00

144	C-FMSCAP	C253S13601159	43905	Metropolitan Council	300,000.00	13,316.00
145	C-FMSCAP	C253E13301035	43905	Metropolitan Council	970,000.00	106,020.00
146	C-FMSCAP	C213E13301277	43905	Metropolitan Council	15,000.00	(12,232.15)
147	C-FMSCAP	C203E30201196	43905	Metropolitan Council	255,256.00	(2,517.76)
148	C-FMSCAP	C193F27501179	43905	Metropolitan Council	340,664.00	(156,468.84)
149	C-FMSCAP	C173C13201020	43905	Metropolitan Council	876,643.00	(289,523.25)
150	C-FMSCAP	C193S27301177	43905	Metropolitan Council	150,000.00	(13,388.00)
151	C-FMSCAP	C193A26601165	43905	Metropolitan Council	160,000.00	(40,206.00)
152						
153						
154						
TOTAL:					9,976,698.00	2,907,008.00



**AMENDED
BUDGET**

120,000.00
175,000.00
500,000.00
200,000.00
772,008.00
25,000.00
500,000.00
400,000.00
215,000.00
100,000.00
155,000.00
90,000.00
50,000.00
13,316.00
106,020.00
(12,232.15)
(2,517.76)
(156,468.84)
(289,523.25)
(13,388.00)
(40,206.00)
2,907,008.00

**AMENDED
BUDGET**

120,000.00
175,000.00
500,000.00
200,000.00

772,008.00
25,000.00
500,000.00
400,000.00
215,000.00
100,000.00
155,000.00
90,000.00
50,000.00
13,316.00
106,020.00
(12,232.15)
(2,517.76)
(156,468.84)
(289,523.25)
(13,388.00)
(40,206.00)
2,907,008.00



**AMENDED
BUDGET**

475,000.00
685,000.00
500,000.00
500,000.00
2,896,143.00
100,000.00
500,000.00
1,370,000.00
820,000.00
100,000.00
1,125,000.00
90,000.00
1,050,000.00
313,316.00
1,076,020.00
2,767.85
252,738.24
184,195.16
1,352,028.75
136,612.00
119,794.00
13,648,615.00

**AMENDED
BUDGET**

475,000.00
685,000.00
500,000.00
500,000.00
2,896,143.00
100,000.00
500,000.00
1,370,000.00
820,000.00
100,000.00
1,125,000.00
90,000.00
1,050,000.00

313,316.00
1,076,020.00
2,767.85
252,738.24
184,195.16
587,119.75
136,612.00
<u>119,794.00</u>
12,883,706.00

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 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
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 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					