

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

1	File ID Number:	RES PH 17-75	
2			
3	Budget Affected:	Operating Budget Police Department	Special Fund
4			
5	Total Amount of Transaction:	225,000.00	
6			
7	Funding Source:	Grant	
8			
9		Appropriation already included in budget?	No
10			
11	Charter Citation:	10.7.1	
12			
13			

Fiscal Analysis

16 Adding Activity Budget for the Otto Bremer grant sponsored by the St. Paul Police Foundation. There is sufficient AU budget as requested on the 2017 Technical amendment.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20023807	60175	Overtime Civilian		10,000		10,000
1	20023807	60180	Sworn Overtime		60,000		60,000
1	20023807	61005	Social Security		620		620
1	20023807	61010	Medicare Regular		145		145
1	20023807	61015	Medicare Police		870		870
1	20023807	61110	PERA Coordinated		750		750
1	20023807	61130	Police Pension		9,720		9,720
1	20023807	61415	Food and Beverage Service		10,000		10,000
1	20023807	63160	Professional Services		50,000		50,000
1	20023807	64750	Miscellaneous Rental		-		-
1	20023807	67330	Printing Outside		10,000		10,000
1	20023807	67340	Publication and Advertising		-		-
1	20023807	67505	Out of Town Registration Fees		-		-
1	20023807	67510	Local Registration Fee		-		-
1	20023807	67530	Transportation		8,000		8,000
1	20023807	67535	Lodging		8,000		8,000
1	20023807	67540	Meals		2,000		2,000
1	20023807	67545	Travel Training Dues		5,000		5,000
1	20023807	69590	Other Services		10,000		10,000
1	20023807	70305	Office Equipment		-		-
1	20023807	70505	Office Accessories		-		-
1	20023807	70510	PerBook, Periodical, Picture		2,000		2,000
1	20023807	70520	Training and Instructional Material		-		-
1	20023807	70530	General Office Supplies		2,000		2,000
1	20023807	72105	Uniforms		32,000		32,000
1	20023807	72220	Law Enforcement Supplies		10,000		10,000
1	20023807	72515	Athletic Recreation		-		-
1	20023807	72905	Add Special Materials and Supplies		30,000		30,000
1	20023807	72910	Other Miscellaneous Supplies		50,000		50,000
1	20023807	72920	Refreshments		-		-
1	20023807	76501	Equipment		30,000		30,000
					-		-
TOTAL:					341,105	-	341,105

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET

14	1	20023807	5550	Private Grants	341,105	-	341,105	
15					TOTAL:	341,105	-	341,105

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 Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
25	GPOLICE	G2317900434273	60180	Sworn Overtime	-	43,591	43,591
26	GPOLICE	G2317900434273	61015	Medicare Police	-	632	632
27	GPOLICE	G2317900434273	61130	Police Pension	-	7,213	7,213
28	GPOLICE	G2317900434273	63160	Professional Services	-	20,900	20,900
29	GPOLICE	G2317900434273	64750	Miscellaneous Rental	-	5,000	5,000
30	GPOLICE	G2317900434273	67330	Printing Outside	-	9,000	9,000
31	GPOLICE	G2317900434273	67340	Publication and Advertising	-	5,000	5,000
32	GPOLICE	G2317900434273	67505	Out of Town Registration Fees	-	1,000	1,000
33	GPOLICE	G2317900434273	67510	Local Registration Fee	-	2,100	2,100
34	GPOLICE	G2317900434273	67530	Transportation	-	5,500	5,500
35	GPOLICE	G2317900434273	67535	Lodging	-	3,000	3,000
36	GPOLICE	G2317900434273	67540	Meals	-	1,000	1,000
37	GPOLICE	G2317900434273	69590	Other Services	-	1,459	1,459
38	GPOLICE	G2317900434273	70305	Office Equipment	-	1,000	1,000
39	GPOLICE	G2317900434273	70505	Office Accessories	-	500	500
40	GPOLICE	G2317900434273	70520	Training and Instructional Material	-	4,800	4,800
41	GPOLICE	G2317900434273	72105	Uniforms	-	32,000	32,000
42	GPOLICE	G2317900434273	72515	Athletic Recreation	-	10,000	10,000
43	GPOLICE	G2317900434273	72905	Add Special Materials and Supplies	-	8,305	8,305
44	GPOLICE	G2317900434273	72920	Refreshments	-	20,000	20,000
45	GPOLICE	G2317900434273	76530	Equipment	-	43,000	43,000
46	GPOLICE						-
47				TOTAL:	-	225,000	225,000

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
54	GPOLICE	G2317900434273	5550	Private Grants		225,000	225,000
55					-	-	-
56				TOTAL:	-	225,000	225,000

Police Grants - Accounting Unit 20023894

Account		<u>CURRENT CHANGES</u>		<u>AMENDED</u>
Spending Changes				
00180	Sworn Overtime	-	34,300	34,300
01010	Medicare Police	-	300	300
01130	Police Pension	-	3,390	3,390
03100	General Professional Services	-	2,300	2,300
04010	Space Use Charge	-	900	900
07030	Transportation	-	700	700
72900	Special Materials and Supplies	-	3,310	3,310
TOTAL:		0	50,000	50,000
Financing Changes				
43101	Federal Grant State Administered	-	50,000	50,000
TOTAL:		0	50,000	50,000

Activity 02310038034290

Category

Spending Changes		<u>CURRENT CHANGES</u>		<u>AMENDED</u>
00180	Sworn Overtime	84,998	(7,998)	77,000
01010	Medicare Police	1,232	(110)	1,110
01130	Police Pension	13,770	(1,290)	12,474
03100	General Professional Services	-	2,300	2,300
04010	Space Use Charge	-	900	900
07030	Transportation	-	700	700
72900	Special Materials and Supplies	-	3,310	3,310
TOTAL:		100,000	0	100,000
Financing Changes				
43100	HSEM MIN Department Pub City	100,000	-	100,000
TOTAL:		100,000	-	100,000

Operating Budget Changes Procedures Guide

2/14/2014

Polic

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.)	60180 Overtime - Sworn 61010 Medicare Regular		
	61130 Police Pension		
3.)	67530 Transportation 67535 Lodging		
67540	Meals		

Operating Budget Changes Procedures Guide

2/14/2014

Polic

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	<p>64705 Vehicle Rental</p> <p>70525 Office Supplies Contract</p> <p>70530 General Office Supplies</p> <p>70130 Computer Supplies</p> <p>70005 Communication Equipment</p> <p>70010 Communication Supplies</p> <p>72220 Law Enforcement Supplies</p> <p>63370 Investigations</p> <p>72905 Special Materials and Supplies</p>		
5.)	<p>Allow appropriations to lapse (non-capital improvement dollars) None</p> <p>For Lapse of appropriations - Capital improvements see City Charter 10.09.</p> <p>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.</p>	<p>- No action required.</p> <p>-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.</p> <p>- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes</p>	<p>C.C. 10.08</p>
6.)	<p>Enact Emergency Appropriation</p> <p>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</p> <p>Budget Amendment Resolution</p>	<p>- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council</p>	<p>C.C. 10.07.2</p> <p>C.C. 6.06</p>
7.)	<p>Reduction of Appropriations</p> <p>Report by the Mayor of the estimated amount of the deficit</p> <p>Recommendation by the Mayor to the City Council of steps to be taken</p>	<p>- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit</p>	<p>C.C. 10.07.3</p>

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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<p>- Reduce amount in appropriate contingency fund</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) a</p> <p>City Charter 10.07.4</p>
c.) Financing source is contingency (more than \$25,000)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>CIB Committee review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public hearing</p>	<p>- Reduce amount in appropriate contingency fund ("<i>unallocated reserve account</i>")</p> <p>- Amend project spending and financing to recognize use of contingency funding</p>	<p>Administrative Code 57.09 (3) b</p> <p>City Charter 10.07.4</p>

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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	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		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	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> ") - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	Administrative Code 57.09 (4) 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) 2) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	

<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					