

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 17-134
2		
3	Budget Affected:	Operating Budget Police Department Special Fund
4		
5	Total Amount of Transaction:	142,033.00
6		
7	Funding Source:	Grant Per Contract
8		
9		Appropriation already included in budget? Yes
10		
11	Charter Citation:	10.7.1
12		
13		

Fiscal Analysis

Resolution to accept the Auto Theft Grant and amend the 2017 budget and Activity for this award

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	20023810	60105	FULL TIME CERTIFIED		48,783	(48,783)	-
1	20023810	60110	POLICE SWORN			98,535	98,535
1	20023810	60125	SHIFT DIFFERENTIAL SWORN STAFF				-
	20023810	60175	OVERTIME			1,000	1,000
1	20023810	60180	OVERTIME POLICE SWORN		65,888	10,000	75,888
1	20023810	61010	MEDICARE REGULAR		1,663	15	1,678
1	20023810	61015	MEDICARE POLICE			145	145
	20023810	61110	PERA COORDINATED PENSION			162	162
1	20023810	61130	PERA POLICE		18,577	1,620	20,197
1	20023810	61210	EMPLOYEE HEALTH INSURANCE		9,498	9,002	18,500
1	20023810	61550	INDIRECT FRINGES		2,312	-	2,312
1	20023810	63370	INVESTIGATIONS			2,000	2,000
1	20023810	64215	SELF PROPELLED VEHICLE REPAIR		6,000	3,000	9,000
1	20023810	64230	GENERAL EQUIPMENT REPAIR				-
1	20023810	64235	COMPUTER MAINTENANCE			5,826	5,826
1	20023810	64610	BLDG AND OFFICE SPACE RENTAL			40,000	40,000
1	20023810	65140	TELEPHONE MONTHLY CHARGE		300	300	600
1	20023810	65160	TELEPHONE NON VOICE SERVICE			2,880	2,880
1	20023810	65165	TELEPHONE CELLULAR PHONE		9,000	1,968	10,968
1	20023810	65170	COMMUNICATION SERVICE			3,264	3,264
1	20023810	67330	PRINTING OUTSIDE		500		500
1	20023810	67510	LOCAL REGISTRATION FEE		250		250
1	20023810	67525	MEMBERSHIP DUES		200		200
1	20023810	70005	COMMUNICATION EQUIPMENT		8,000	5,100	13,100
1	20023810	70530	GENERAL OFFICE SUPPLIES			500	500
1	20023810	72905	ADDL SPECIAL MATL SUPPLIES			500	500
1	20023810	76501	EQUIPMENT		23,200	5,000	28,200
TOTAL:					194,171	142,034	336,205

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20023810	43401	STATE GRANTS		194,170	142,033	336,203
TOTAL:					194,170	142,033	336,203

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
G-POLICE	G2317701034290	60105	FULL TIME CERTIFIED		-		-
G-POLICE	G2317701034290	60110	POLICE SWORN			199,006	199,006
G-POLICE	G2317701034290	60125	SHIFT DIFFERENTIAL SWORN STAFF				-
G-POLICE	G2317701034290	60175	OVERTIME			2,852	2,852

80	G-POLICE	G2317701034290	60180	OVERTIME POLICE SWORN	31,100	31,100		
81	G-POLICE	G2317701034290	61010	MEDICARE REGULAR	41	41		
82	G-POLICE	G2317701034290	61015	MEDICARE POLICE	3,337	3,337		
83	G-POLICE	G2317701034290	61110	PERA COORDINATED PENSION	462	462		
84	G-POLICE	G2317701034290	61130	PERA POLICE	37,279	37,279		
85	G-POLICE	G2317701034290	61210	EMPLOYEE HEALTH INSURANCE	36,008	36,008		
86	G-POLICE	G2317701034290	61550	INDIRECT FRINGES	9,433	9,433		
87	G-POLICE	G2317701034290	63370	INVESTIGATIONS	4,000	4,000		
88	G-POLICE	G2317701034290	64215	SELF PROPELLED VEHICLE REPAIR	15,000	15,000		
89	G-POLICE	G2317701034290	64230	GENERAL EQUIPMENT REPAIR	1,728	1,728		
90	G-POLICE	G2317701034290	64235	COMPUTER MAINTENANCE	3,000	3,000		
91	G-POLICE	G2317701034290	64610	BLDG AND OFFICE SPACE RENTAL	40,000	40,000		
92	G-POLICE	G2317701034290	65160	TELEPHONE NON VOICE SERVICE	1,200	1,200		
93	G-POLICE	G2317701034290	65165	TELEPHONE CELLULAR PHONE	7,872	7,872		
94	G-POLICE	G2317701034290	65170	COMMUNICATION SERVICE	23,760	23,760		
95	G-POLICE	G2317701034290	67330	PRINTING OUTSIDE	1,000	1,000		
96	G-POLICE	G2317701034290	67505	OUT OF TOWN REGISTRATION	520	520		
97	G-POLICE	G2317701034290	67525	MEMBERSHIP DUES	320	320		
98	G-POLICE	G2317701034290	67530	TRANSPORTATION	950	950		
99	G-POLICE	G2317701034290	67535	LODGING	1,332	1,332		
100	G-POLICE	G2317701034290	67540	MEALS	444	444		
101	G-POLICE	G2317701034290	70005	COMMUNICATION EQUIPMENT	10,200	10,200		
102	G-POLICE	G2317701034290	70530	GENERAL OFFICE SUPPLIES	1,000	1,000		
103	G-POLICE	G2317701034290	76501	EQUIPMENT	67,695	67,695		
104					TOTAL:	-	499,539	499,539

105 **Financing Changes**

106 *(Action Accomplished)*

Life to Date Activity Budget					CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET	
107								
108								
109								
110	G-POLICE	G2317701034290	43405	MN Department of Commerce		499,539	499,539	
111						-	-	
112					TOTAL:	-	499,539	499,539
113								

Police Grants - Accounting Unit 20023876 Activity G2315607034296

Account		CURRENT	CHANGES	AMENDED
Spending Changes				
60105	FULL TIME CERTIFIED	0	53,077	53,077
61005	SOCIAL SECURITY	0	3,291	3,291
61110	PERA COORDINATED	0	4,751	4,751
61550	INDIRECT FRINGES	0	2,675	2,675
64220	EQUIPMENT MAINTENANCE CONTRAC	0	153,238	153,238
71805	EQUIPMENT PARTS AND SUPPLIES	0	318,476	318,476
	TOTAL:	0	535,508	535,508
Financing Changes				
43001	FEDERAL DIRECT GRANT	0	535,508	535,508
	TOTAL:	0	535,508	535,508

60105
60110
60125
60180
60835
61010
61015
61130
61210
61550
64215
64230
64235
64610
65140
65165
67330
67510
67525
70005

20023876 60105 FULL TIME C
20023876 61005 SOCIAL SECI
20023876 61110 PERA COOR
20023876 61550 INDIRECT FF
20023876 64220 EQUIPMENT
20023876 71805 EQUIPMENT

43001 FEDERAL DIRECT GRANT

76501

CERTIFIED	53,077	53,077
URITY	3,291	3,291
DINATED	4,751	4,751
RINGES	2,675	2,675
Γ MAINTENANCE CONTR	153,238	153,238
Γ PARTS AND SUPPLIES	318,476	318,476

0 535,508 535,508

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 Lodging		
67535			
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.)	64705 Vehicle Rental 70525 Office Supplies Contract 70530 General Office Supplies 70130 Computer Supplies 70005 Communication Equipment 70010 Communication Supplies 72220 Law Enforcement Supplies 63370 Investigations 72905 Special Materials and Supplies		
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)	<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 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
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
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					