

## **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 25-98

2

3

Budget Affected:

Operating Budget Police Department

Special Fund

4

5

Total Amount of Transaction:

-

6

7

Funding Source:

Grant

8

9

Appropriation already included in budget?

No

10

11

Charter Citation:

10.7.1

12

Fiscal Analysis

Resolution to amend the grant contracts for the state Auto Theft Prevention Program grants to change agencies from the Minnesota Department of Commerce to the Minnesota Department of Public Safety and adjust activity for approved grant adjustments and current agency approved budget.

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	100,696	(100,696)	-
	1	20023810	60110	Police Sworn	245,855	(17,183)	228,672
	1	20023810	60180	Overtime Police Sworn	83,924	(83,924)	-
	1	20023810	61005	Social Security	6,243	(6,243)	-
	1	20023810	61010	Medicare Regular	6,242	(6,242)	-
	1	20023810	61110	Pera Coordinated Pension	7,552	(7,552)	-
	1	20023810	61130	Pera Police	58,371	(58,371)	-
	1	20023810	61210	Employee Health Insurance	59,662	(59,662)	-
	1	20023810	67505	Out of Town Registration	10,500	(10,500)	-
	1	20023810	67530	Transportation	4	(4)	-
	1	20023810	72220	Law Enforcement Supplies	25,000	(25,000)	-
	1	20023810	76501	Capital Equipment	99,000	(99,000)	-
	1	20023816	60105	Full Time Certified		56,574	56,574
	1	20023816	60110	Police Sworn		83,333	83,333
	1	20023816	60180	Overtime Police Sworn		114,962	114,962
	1	20023816	61005	Social Security		3,508	3,508
	1	20023816	61010	Medicare Regular		-	-
	1	20023816	61030	Medicare Police		2,029	2,029
	1	20023816	61110	Pera Coordinated Pension		1,667	1,667
	1	20023816	61130	Pera Police		35,098	35,098
	1	20023816	61210	Employee Health Insurance		18,650	18,650
	1	20023816	67505	Out of Town Registration		11,556	11,556
	1	20023816	67530	Transportation		6,000	6,000
	1	20023816	72220	Law Enforcement Supplies		12,000	12,000
	1	20023816	76805	Capital Outlay		129,000	129,000
TOTAL:					703,049	(0)	703,049

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
###	1	43401	State Grants		(703,049)	-	(703,049)
TOTAL:					(703,049)	-	(703,049)

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	G2323701034290	60105	Full Time Certified			165,948	165,948
G-POLICE	G2323701034290	60110	Police Sworn	170,195	(170,195)	-	-
G-POLICE	G2323701034290	60175	Overtime	32,592	(32,592)	-	-
G-POLICE	G2323701034290	60180	Overtime Police Sworn	160,000	107,994	267,994	267,994
G-POLICE	G2323701034290	61005	Social Security		10,289	10,289	10,289
G-POLICE	G2323701034290	61010	Medicare Regular	40,000	(37,594)	2,406	2,406
G-POLICE	G2323701034290	61015	Medicare Police	2,900	986	3,886	3,886
G-POLICE	G2323701034290	61110	Pera Coordinated Pension		12,446	12,446	12,446
G-POLICE	G2323701034290	61130	Police Pension	37,100	10,335	47,435	47,435
G-POLICE	G2323701034290	61210	Employee Health Insurance		21,383	21,383	21,383
G-POLICE	G2323701034290	67545	Travel Training and Dues	15,000	4,000	19,000	19,000
G-POLICE	G2323701034290	72220	Law Enforcement Supplies	70,000	1,000	71,000	71,000
G-POLICE	G2323701034290	76805	Capital Outlay	234,000	(94,000)	140,000	140,000
G-POLICE	G2323701034289	60110	Police Sworn	300,000	(50,000)	250,000	250,000

###	G-POLICE	G2323701034289	61015	Medicare Police		3,625	3,625	
	G-POLICE	G2323701034289	61130	Police Pension		44,250	44,250	
	G-POLICE	G2323701034289	61210	Employee Health Insurance		2,125	2,125	
	G-POLICE	G2323701034289	67545	Travel Training and Dues	9,000	-	9,000	
###					TOTAL:	1,070,787	0	1,070,787
###	Financing Changes							
###	(Action Accomplished)							
###	Life to Date Activity Budget				CURRENT		AMENDED	
###	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
###								
###	G-POLICE	G2323701034290	43405	MN Department of Commerce	(761,787)	761,787	-	
	G-POLICE	G2323701034289	43405	MN Department of Commerce	(309,000)	309,000	-	
	G-POLICE	G2323701034290	43435	MN Department of Public Safety		(761,787)	(761,787)	
	G-POLICE	G2323701034289	43435			(309,000)	(309,000)	
###					TOTAL:	(1,070,787)	-	(1,070,787)

City of Saint Paul Financial Analysis

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

Fiscal Analysis

Resolution to amend the grant contracts for the state Auto Theft Prevention Program grants to change agencies from the Minnesota Department of Commerce to the Minnesota Department of Public Safety and adjust activity for approved grant adjustments and current agency approved budget.

Detail Accounting Codes:

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(Action Accomplished)

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	1	20023816	61110	Pera Coordinated Pension		1,667	1,667
	1	20023816	61130	Pera Police		35,098	35,098
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Financing Changes

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###					-	-	-
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Spending Changes

(Action Accomplished)

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	G-POLICE	G2323701034290	76805	Capital Outlay	234,000	(94,000)	140,000
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###					TOTAL:	1,070,787	0	1,070,787
###	Financing Changes							
###	(Action Accomplished)							
###	Life to Date Activity Budget				CURRENT		AMENDED	
###	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
###								
###	G-POLICE	G2323701034290	43405	MN Department of Commerce	(761,787)	761,787	-	
	G-POLICE	G2323701034289	43405	MN Department of Commerce	(309,000)	309,000	-	
	G-POLICE	G2323701034290	43435	MN Department of Public Safety		(761,787)	(761,787)	
	G-POLICE	G2323701034289	43435			(309,000)	(309,000)	
###					TOTAL:	(1,070,787)	-	(1,070,787)

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.) <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>60180</b> Overtime - Sworn 61010 Medicare Regular		
	61130 Police Pension		
3.)	<b>67530</b> 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.)		<b>64705</b> Vehicle Rental		
		<b>70525</b> Office Supplies Contract		
		<b>70530</b> General Office Supplies		
		<b>70130</b> Computer Supplies		
		<b>70005</b> Communication Equipment		
		<b>70010</b> Communication Supplies		
		<b>72220</b> Law Enforcement Supplies		
		<b>63370</b> Investigations		
		<b>72905</b> Special Materials and Supplies		
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	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2
		Budget Amendment Resolution		C.C. 6.06
7.)	<b>Reduction of Appropriations</b>	Report by the Mayor of the estimated amount of the deficit	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3
		Recommendation by the Mayor to the City Council of steps to be taken		

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					