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 19-21
Budget Affected:	Operating Budget Police Department
Total Amount of Transaction:	225,000.00
Funding Source:	Grant
	Appropriation already included in budget?
Charter Citation:	10.7.1

Fiscal Analysis

Amending the 2019 budget and adding Activity Budget for the Otto Bremer grant sponsored by the St. Paul Police Foundation

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	20,000
1	20023807	60180	Sworn Overtime	50,000	50,000	100,000
1	20023807	61005	Social Security	1,240	1,240	2,480
1	20023807	61010	Medicare Regular	290	290	580
1	20023807	61015	Medicare Police	1,740	1,740	3,480
1	20023807	61110	PERA Coordinated	750	750	1,500
1	20023807	61130	Police Pension	19,440	19,440	38,880
1	20023807	63160	Professional Services	35,000	35,000	70,000
1	20023807	63415	Food and Beverage Service	15,000	10,000	25,000
	20023807	64615	Spaces and Use	500		500
1	20023807	64750	Miscellaneous Rental	2,500		2,500
	20023807	65165	Telephone Cellular	1,000		1,000
1	20023807	67330	Printing Outside	2,000		2,000
1	20023807	67505	Out of Town Registration Fees	1,000		1,000
1	20023807	67510	Local Registration Fee	1,000		1,000
1	20023807	67530	Transportation	10,000		10,000
1	20023807	67535	Lodging	15,000		15,000
1	20023807	67540	Meals	3,000		3,000
	20023807	68195	PC Replacement	3,000		3,000
1	20023807	69590	Other Services	5,000		5,000
1	20023807	70305	Office Equipment	-	6,540	6,540
1	20023807	70505	Office Accessories	-	5,000	5,000
1	20023807	70510	PerBook, Periodical, Picture			-
1	20023807	70520	Training and Instructional Material	-		-
1	20023807	70530	General Office Supplies	500	5,000	5,500
1	20023807	72105	Uniforms	5,000	10,000	15,000
1	20023807	72220	Law Enforcement Supplies	5,000	5,000	10,000
1	20023807	72515	Athletic Recreation	5,000	5,000	10,000
	20023807	72525	Food Service Supplies	1,000	5,000	6,000
1	20023807	72905	Addl Special Materials and Supplie	5,000	15,000	20,000
1	20023807	72910	Other Miscellaneous Supplies	8,000	15,000	23,000
1	20023807	72920	Refreshments	2,000	5,000	7,000
1	20023807	76501	Equipment	10,000	20,000	30,000
				-		-
				218,960	225,000	443,960

Financing Changes 0
(Action Accomplished)

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

1	20023807	55550	Private Grants	218,960	225,000	443,960
				218,960	225,000	443,960

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
GPOLICE	G2319900434273	60175	Overtime Civilian	-	10,000	10,000
GPOLICE	G2319900434273	60180	Sworn Overtime	-	50,000	50,000
GPOLICE	G2319900434273	61005	Social Security	-	1,240	1,240
GPOLICE	G2319900434273	61010	Medicare Regular		290	290
GPOLICE	G2319900434273	61015	Medicare Police		1,740	1,740
GPOLICE	G2319900434273	61110	PERA Coordinated		750	750
GPOLICE	G2319900434273	61130	Police Pension		19,440	19,440
GPOLICE	G2319900434273	63160	Professional Services		35,000	35,000
GPOLICE	G2319900434273	63415	Food and Beverage Service		10,000	10,000
GPOLICE	G2319900434273	70305	Office Equipment	-	6,540	6,540
GPOLICE	G2319900434273	70505	Office Accessories	-	5,000	5,000
GPOLICE	G2319900434273	70530	General Office Supplies	-	5,000	5,000
GPOLICE	G2319900434273	72105	Uniforms	-	10,000	10,000
GPOLICE	G2319900434273	72220	Law Enforcement Supplies	-	5,000	5,000
GPOLICE	G2319900434273	72515	Athletic Recreation	-	5,000	5,000
GPOLICE	G2319900434273	72525	Food Service Supplies	-	5,000	5,000
GPOLICE	G2319900434273	72905	Addl Special Materials and Supplie	-	15,000	15,000
GPOLICE	G2319900434273	72910	Other Miscellaneous Supplies	-	15,000	15,000
GPOLICE	G2319900434273	72920	Refreshments	-	5,000	5,000
GPOLICE	G2319900434273	76501	Equipment	-	20,000	20,000
GPOLICE						-
				-	225,000	225,000

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
GPOLICE	G2319900434273	55550	Private Grants		225,000	225,000
				-	-	-
				-	225,000	225,000

Police Grants - Accounting Unit 20023894

Account			CURRENT	CHANGES	AMENDED
Spending Changes					
60180	Sworn Overtime		-	34,500	34,500
61015	Medicare Police		-	500	500
61130	Police Pension		-	5,590	5,590
63160	General Professional Services		-	2,500	2,500
64615	Space Use Charge		-	900	900
67530	Transportation		-	700	700
72905	Special Materials and Supplies		-	5,310	5,310
		TOTAL:	0	50,000	50,000
Financing Changes					
43101	Federal Grant State Administered		-	50,000	50,000
		TOTAL:	0	50,000	50,000

Activity G2315658034296
Category

			CURRENT	CHANGES	AMENDED
Spending Changes					
60180	Sworn Overtime		84,998	(7,998)	77,000
61015	Medicare Police		1,232	(116)	1,116
61130	Police Pension		13,770	(1,296)	12,474
63160	General Professional Services			2,500	2,500
64615	Space Use Charge			900	900
67530	Transportation			700	700
72905	Special Materials and Supplies			5,310	5,310
		TOTAL:	100,000	0	100,000
Financing Changes					
43130	HSEM MN Department Pub Sfty		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.)		**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)** For Lapse of appropriations - Capital improvements see City Charter 10.09. 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.	None	- No action required. -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	C.C. 10.08
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.)	Adding new spending authority to an existing project (without changing the scope of the project)			
	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) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) a City Charter 10.07.4
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 Mayor recommends via resolution Public hearing	- Reduce amount in appropriate contingency fund ("*unallocated reserve account* ") - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) b City Charter 10.07.4

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
5.)	Add a new project OR Expand the scope of an existing project			
	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
	b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS 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 ("*unallocated reserve account* ") - 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	

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?	Company
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)	(Yes or No?)	(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					