

## **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 24-64

2

3

Budget Affected:

Operating Budget Police Department

Special Fund

4

5

Total Amount of Transaction:

185,000.00

6

7

Funding Source:

Grant

8

9

Appropriation already included in budget?

No

10

11

Charter Citation:

10.7.1

12

13

Fiscal Analysis

Approve and amend the 2024 special fund budget and add activity budget for the 2023 Homeland Security Bomb Grant of \$185,000.00.

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                | 20023894              | 71705   | VECHICLE PARTS | -       | 175,000 | 175,000 |
| 1                | 20023894              | 76545   | TRAINING       | 45,000  | 10,000  | 55,000  |
|                  |                       |         |                |         |         | -       |
| TOTAL:           |                       |         |                | 45,000  | 185,000 | 230,000 |

Financing Changes

(Action Accomplished)

| GL Annual Budget |                       |         |                      | CURRENT   |           | AMENDED   |
|------------------|-----------------------|---------|----------------------|-----------|-----------|-----------|
| Company          | Fund-Dept-Cost Center | Account | Description          | BUDGET    | CHANGES   | BUDGET    |
| 1                | 20023894              | 43101   | Federal Direct Grant | (149,000) | (185,000) | (334,000) |
|                  |                       |         |                      | -         | -         | -         |
| TOTAL:           |                       |         |                      | (149,000) | (185,000) | (334,000) |

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                     | G2322658034286 | 71705            | VECHICLE PARTS | 185,000 | 175,000 | 360,000 |
| G-POLICE                     | G2322658034286 | 76545            | TRAINING       | -       | 10,000  | 10,000  |
|                              |                |                  |                |         |         | -       |
| TOTAL:                       |                |                  |                | 185,000 | 185,000 | 370,000 |

Financing Changes

(Action Accomplished)

| Life to Date Activity Budget |                |                  |                       | CURRENT   |           | AMENDED   |
|------------------------------|----------------|------------------|-----------------------|-----------|-----------|-----------|
| Activity Group               | Activity       | Account Category | Description           | BUDGET    | CHANGES   | BUDGET    |
| G-POLICE                     | G2322658034286 | 43020            | Department of Justice | (185,000) | (185,000) | (370,000) |
|                              |                |                  |                       | -         | -         | -         |
| TOTAL:                       |                |                  |                       | (185,000) | (185,000) | (370,000) |

**Police Grants - Accounting Unit 20023894 Activity G2315658034286**

| <b>Account</b>           |                                     | <b>CURRENT</b> | <b>CHANGES</b> | <b>AMENDED</b> |
|--------------------------|-------------------------------------|----------------|----------------|----------------|
| <b>Spending Changes</b>  |                                     |                |                |                |
| 67545                    | Travel Training Dues                | 2,500          |                | 2,500          |
| 71805                    | Equipment Parts and Supplies        | 20,500         |                | 20,500         |
| 72905                    | Add; Special Materials and Supplies | 10,000         |                | 10,000         |
| 72910                    | Other Miscellaneous Supplies        | 10,000         | 10,000         | 20,000         |
| 76501                    | Equipment                           | 20,000         | 10,000         | 30,000         |
| TOTAL:                   |                                     | 63,000         | 20,000         | 83,000         |
| <b>Financing Changes</b> |                                     |                |                |                |
| 43101                    | Federal Grant State Administered    | 63,000         | 20,000         | 83,000         |
| TOTAL:                   |                                     | 63,000         | 20,000         | 83,000         |

G2316652034298

G2316652034298

Operating Budget Changes Procedures Guide

2/14/2014

Polic

| In order to:                                                                                                    | Resolution, A.O., or Other Documentation<br>Required?   | Resolution/AO Action                                                                                                                                                                                                                      | Charter/Code Citation |
|-----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 1.) <b>Recognize additional/unanticipated revenues</b><br>(Ex. Outperforming revenues, outside donations, etc.) | Budget Amendment Resolution and Public<br>Hearing       | - Mayor certifies that there are available for<br>appropriation total revenues in excess of those<br>estimated in the budget<br><br>- Amend spending and financing to recognize<br>new revenue in the appropriate company and<br>activity | C.C. 10.07.1          |
| 2.)                                                                                                             | <b>60180</b> Overtime - Sworn<br>61010 Medicare Regular |                                                                                                                                                                                                                                           |                       |
|                                                                                                                 | 61130 Police Pension                                    |                                                                                                                                                                                                                                           |                       |
| 3.)                                                                                                             | <b>67530</b> Transportation<br>Lodging                  |                                                                                                                                                                                                                                           |                       |
| 67535                                                                                                           |                                                         |                                                                                                                                                                                                                                           |                       |
| 67540                                                                                                           | Meals                                                   |                                                                                                                                                                                                                                           |                       |
|                                                                                                                 |                                                         |                                                                                                                                                                                                                                           |                       |

Operating Budget Changes Procedures Guide

2/14/2014

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| In order to: |                                                                                                                                                                | Resolution, A.O., or Other Documentation<br>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)<br>Periodic review by the CIB Committee                                                                     | - Amend project financing and spending<br><br>- Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2)<br><br>City Charter 10.09 - Accomplished projects |
| 2.) Close a completed project with no excess balances, but excess spending authority                        | Administrative Order (completed by OFS)<br>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<br><br>Mayor recommends via resolution<br><br>Compliance with City Comprehensive Plan<br><br>Public hearing | - Amend project financing and spending to recognize new revenue                                              | Administrative Code 57.09 (1)<br><br>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><br>(Select Department) | <u>Affected Budgets</u><br>(Choose CIB or Operating) | <u>General vs. Special Fund</u><br>(Choose General, Special or Capital) | <u>Funding Source</u><br>(Select Funding Source) | <u>Already Appropriated?</u><br>(Yes or No?) | <u>Company</u><br>(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                          |                                                      |                                                                         |                                                  |                                              |                                    |