

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: AO 18-6
 2
 3 Budget Affected: Operating Budget Police Department Special Fund
 4
 5 Total Amount of Transaction: 75,000.00
 6
 7 Funding Source: Transfer of Appropriations
 8
 9 Appropriation already included in budget? No
 10
 11 Charter Citation: 10.7.1
 12
 13

Fiscal Analysis

16 Add 2017 funds to Police Special Fund 225 for fund balance activity in the Chief's Training fund



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	22523110	43640	POLICE FIRE TRAINING		200,000		200,000
1	22523110	44590	MISCELLANEOUS SERVICES		183,276		183,276
1	22523110	53315	LOCAL FORFEITURES		3,000		3,000
1	22523110	59910	USE OF FUND EQUITY		97,000	75,000	172,000
TOTAL:					483,276	75,000	558,276

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	22523110		60105 FULL TIME CERTIFIED		141,472	-	141,472
1	22523110		60180 OVERTIME POLICE SWORN		1,001		1,001
1	22523110		61005 SOCIAL SECURITY		3,190		3,190
1	22523110		61010 MEDICARE REGULAR		2,066		2,066
1	22523110		61110 PERA COORDINATED PENSION		3,859		3,859
1	22523110		61130 PERA POLICE		14,745		14,745
1	22523110		61210 EMPLOYEE HEALTH INSURANCE		28,136		28,136
1	22523110		61225 EMPLOYEE BASIC LIFE		69		69
1	22523110		61550 INDIRECT FRINGES		6,753		6,753
1	22523110		61885 WORK COM ADMIN		12,735		12,735
1	22523110		63160 GENERAL PROFESSIONAL SERVICE		59,955	10,000	69,955
1	22523110		63415 FOOD AND BEVERAGE SERVICE		1,000		1,000
1	22523110		64610 BLDG AND OFFICE SPACE RENTAL		7,375		7,375
1	22523110		65165 TELEPHONE CELLULAR PHONE		1,500		1,500
1	22523110		67330 PRINTING OUTSIDE		250		250
1	22523110		67335 PRINTING RIVER PRINT		250		250
1	22523110		67340 PUBLICATION AND ADVERTISING		2,500		2,500
1	22523110		67505 OUT OF TOWN REGISTRATION FEE		7,800	8,000	15,800
1	22523110		67510 LOCAL REGISTRATION FEE		3,500	13,000	16,500
1	22523110		67520 TUITION REIMBURSEMENT		15,000		15,000
1	22523110		67525 MEMBERSHIP DUES		2,500		2,500
1	22523110		67530 TRANSPORTATION		9,000	1,000	10,000
1	22523110		67535 LODGING		19,000	8,000	27,000
1	22523110		67545 TRAVEL TRAINING AND DUES		4,000	1,500	5,500
1	22523110		68115 ENTERPRISE TECHNOLOGY INITIATI		41,461		41,461
1	22523110		69590 OTHER SERVICES		15,241		15,241
1	22523110		70110 COMPUTER SOFTWARE		1,000		1,000
1	22523110		70130 COMPUTER SUPPLIES		25,275		25,275
1	22523110		70510 BOOK PERIODICAL PICTURE		2,071		2,071
1	22523110		70530 GEN OFFICE SUPPLIES		10,968		10,968

70	1	22523110	71105 MOTOR FUEL	2,807		2,807
71	1	22523110	72105 CLOTHING ALLOWANCE	3,632		3,632
72	1	22523110	72220 LAW ENFORCEMENT SUPPLIES	3,510		3,510
73	1	22523110	72905 ADDL SPECIAL MATL SUPPLIES	20,000	33,500	53,500
74	1	22523110	72910 OTHER MISCELLANEOUS SUPPLIES	18,544		18,544
75	1	22523110	79115 INTRA FUND TRANSFER OUT	995		995
76			TOTAL:	493,160	75,000	568,160

77 **ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET**

78 *Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.*

81 **Spending Changes**

82 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description			
				TOTAL:	-	-

88 **Financing Changes**

89 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description			
				TOTAL:	-	-

TOTAL: 0 0

GL Annual Budget				CURRENT	
Company	Acct Unit	Account	Description	BUDGET	CHANGES
1	10023400	64105	Building Repair Service	26,880	(9,607)
1	10023400	70305	Office Equipment	9,659	(7,598)
1	10023400	72225	Chemical Laboratory	84,989	(75,900)
1	10023400	76805	Capital Outlay	-	93,105
TOTAL:				<u>121,528</u>	-

**AMENDED
BUDGET**

17,273

2,061

9,089

93,105

121,528

1	10023400	64105 Building Repair Servi	26879.63	-9607	17272.63
1	10023400	70305 Office Equipment	9659.2	-7598.2	2061
1	10023400	72225 Chemical Laboratory	84988.92	-75900	9088.92
1	10023400	76805 Capital Outlay	0	93105.2	93105.2
		TOTAL:	121527.8	0	121527.8

(9,607)

(7,598)

(75,900)

93,105

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)	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)	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 (" <i>unallocated reserve account</i> ")	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>			
	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> ")	Administrative Code 57.09 (4) City Charter 10.09
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	
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					