

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 19-306
 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

15 Activity budget to be established for the 2019 VCET grant under authority of Joint Powers Agreement 02-17064-I.

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	20023814	60180	Overtime - Sworn		41,000		41,000
1	20023814	61015	Medicare Police		595		595
1	20023814	61130	Police Pension		6,905		6,905
1	20023814	63370	Investigations		28,000		28,000
1	20023814	64705	Vehicle Rental		24,000		24,000
1	20023814	67530	Transportation		1,500		1,500
1	20023814	67535	Lodging		1,500		1,500
1	20023814	67540	Meals		500		500
1	20023814	70005	Communication Equipment		1,000		1,000
1	20023814	70305	Office Equipment		2,000		2,000
1	20023814	70525	Office Supplies Contract		1,500		1,500
1	20023814	70530	Gen Office Supplies		500		500
1	20023814	71705	Vehicle Parts		1,920		1,920
1	20023814	72220	Law Enforcement Supplies		10,000		10,000
1	20023814	72905	Addl Special Matl Supplies		2,000		2,000
1	20023814	72910	Other Miscellaneous Supplies		2,000		2,000
TOTAL:					124,920	-	124,920

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20023814	43501	State Grant Other Administered		124,920		124,920
TOTAL:					124,920	-	124,920

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	G2319751134291	60180	Overtime - Sworn			41,000	41,000
G-POLICE	G2319751134291	61015	Medicare Police			595	595
G-POLICE	G2319751134291	61130	Police Pension			6,905	6,905
G-POLICE	G2319751134291	63370	Investigations			28,000	28,000
G-POLICE	G2319751134291	64705	Vehicle Rental			24,000	24,000
G-POLICE	G2319751134291	67530	Transportation			1,500	1,500
G-POLICE	G2319751134291	67535	Lodging			1,500	1,500
G-POLICE	G2319751134291	67540	Meals			500	500
G-POLICE	G2319751134291	70005	Communication Equipment			1,000	1,000
G-POLICE	G2319751134291	70305	Office Equipment			2,000	2,000
G-POLICE	G2319751134291	70525	Office Supplies Contract			1,500	1,500
G-POLICE	G2319751134291	70530	Gen Office Supplies			500	500
G-POLICE	G2319751134291	71705	Vehicle Parts			1,920	1,920
G-POLICE	G2319751134291	72220	Law Enforcement Supplies			10,000	10,000
G-POLICE	G2319751134291	72905	Addl Special Matl Supplies			2,000	2,000
G-POLICE	G2319751134291	72910	Other Miscellaneous Supplies			2,000	2,000
TOTAL:					-	124,920	124,920

Financing Changes

(Action Accomplished)

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

84							
85	G-POLICE	G2319751134291	43510	State Grant Other Administered	-	124,920	124,920
86					-	-	-
87					TOTAL:	124,920	124,920
88							

City of Saint Paul Financial Analysis

1 File ID Number: RES PH 14-79
 2
 3 Budget Affected: Operating Budget Police Department Special Fund
 4
 5 Total Amount of Transaction: 124,920.00
 6
 7 Funding Source: Grant
 8
 9 Appropriation already included in budget? No
 10
 11 Charter Citation: 10.7.1
 12
 13

Fiscal Analysis

16 Requesting the Police Department 2014 financing and spending budget be amended for the 2014 Ramsey County Violent Crime Task
 17 Force as follows:
 18
 19
 20

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	20023844	60180	Overtime - Sworn	-		41,000	41,000
1	20023844	61010	Medicare Regular	-		595	595
1	20023844	61130	Police Pension	-		6,906	6,906
1	20023844	63370	Investigations	-		28,000	28,000
1	20023844	64705	Vehicle Rental	-		25,920	25,920
1	20023844	67530	Transportation	-		2,000	2,000
1	20023844	67535	Lodging	-		1,000	1,000
1	20023844	67540	Meals	-		500	500
1	20023844	70005	Communication Equipment	-		2,000	2,000
1	20023844	70010	Communication Supplies	-		3,000	3,000
1	20023844	70130	Computer Supplies	-		2,000	2,000
1	20023844	70525	Office Supplies Contract	-		500	500
1	20023844	70530	General Office Supplies	-		500	500
1	20023844	72220	Law Enforcement Supplies	-		10,000	10,000
1	20023844	72905	Special Materials and Supplies	-		1,000	1,000
TOTAL:					-	124,920	124,920

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20023844	43201	Federal Grant Other Administered	-		124,920	124,920
TOTAL:					-	124,920	124,920

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
	G2312653034291	60180	Overtime - Sworn			41,000	41,000.00
	G2312653034291	61010	Medicare Regular			595	594.50
	G2312653034291	61130	Police Pension			6,906	6,905.50
	G2312653034291	63370	Investigations			28,000	28,000.00
	G2312653034291	64705	Vehicle Rental			25,920	25,920.00
	G2312653034291	67530	Transportation			2,000	2,000.00
	G2312653034291	67535	Lodging			1,000	1,000.00

72	G2312653034291	67540	Meals	500	500.00
73	G2312653034291	70005	Communication Equipment	2,000	2,000.00
74	G2312653034291	70010	Communication Supplies	3,000	3,000.00
75	G2312653034291	70130	Computer Supplies	2,000	2,000.00
76	G2312653034291	70525	Office Supplies Contract	500	500.00
77	G2312653034291	70530	General Office Supplies	500	500.00
78	G2312653034291	72220	Law Enforcement Supplies	10,000	10,000.00
79	G2312653034291	72905	Special Materials and Supplies	1,000	1,000.00

80
81
82
TOTAL: - 124,920 124,920

83 **Financing Changes**
84 *(Action Accomplished)*

85 Life to Date Activity Budget				CURRENT		AMENDED
86 Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
87						
88	G2312653034291	43210	DOJ Ramsey County	-	124,920	124,920
89				-	-	-
90						
91						
TOTAL:				-	124,920	124,920

STATE OF OHIO - Accounting and Finance Department

Account Number	Description	2000	2001
00000	Operating Expenses	1,230,000	1,230,000
00000	Salaries and Wages	500,000	500,000
00000	Travel	100,000	100,000
00000	Printing	50,000	50,000
00000	Telephone	25,000	25,000
00000	Postage	25,000	25,000
00000	Supplies	25,000	25,000
00000	Utilities	25,000	25,000
00000	Repairs and Maintenance	25,000	25,000
00000	Insurance	25,000	25,000
00000	Professional Fees	25,000	25,000
00000	Contractual Services	25,000	25,000
00000	Interest	25,000	25,000
00000	Debt Service	25,000	25,000
00000	Capital Expenditures	25,000	25,000
00000	Other	25,000	25,000
00000	Total	1,230,000	1,230,000

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)	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> ") - 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					