

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 21-120

2

3 Budget Affected: Operating Budget Police Department Special Fund

4

5 Total Amount of Transaction: (283,756.00)

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 The 2021 technical amendment was not updated in December 2020, therefore balances need to be amended on the 2021 budget.

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18

19

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	20023809	60180	OVERTIME POLICE SWORN		11,924	(11,924)	-
1	20023809	61010	MEDICARE REGULAR		173	(173)	-
1	20023809	61130	PARA POLICE		2,112	(2,112)	-
1	20023809	63160	PROFESSIONAL DEVELOPMENT		36,000	(36,000)	-
1	20023809	63415	FOOD AND BEVERAGE SERVICE		12,000	(12,000)	-
1	20023809	64220	EQUIPMENT MAINTENANCE CONTRACT		12,000	(12,000)	-
1	20023809	67330	PRINTING OUTSIDE		9,000	(9,000)	-
1	20023809	67355	OTHER PRINT SERVICE		1,200	(1,200)	-
1	20023809	67505	OUT OF TOWN REGISTRATION FEE		3,600	(3,600)	-
1	20023809	67510	LOCAL REGISTRATION FEE		5,400	(5,400)	-
1	20023809	67525	MEMBERSHIP DUES		960	(960)	-
1	20023809	67530	TRANSPORTATION		8,400	(8,400)	-
1	20023809	67535	LODGING		8,400	(8,400)	-
1	20023809	67540	MEALS		3,600	(3,600)	-
1	20023809	67545	TRAVEL TRAINING AND DUES		1,200	(1,200)	-
1	20023809	68195	PC REPLACEMENT		3,600	(3,600)	-
1	20023809	69590	OTHER SERVICES		18,720	(18,720)	-
1	20023809	70005	COMMUNICATION EQUIPMENT		36,000	(36,000)	-
1	20023809	70010	COMMUNICATION SUPPLIES		1,200	(1,200)	-
1	20023809	70130	COMPUTER SUPPLIES		7,200	(7,200)	-
1	20023809	70525	OFFICE SUPPLIES CONTRACT		600	(600)	-
1	20023809	70530	GEN OFFICE SUPPLIES		4,200	(4,200)	-
1	20023809	71805	EQUIPMENT PART AND SUPPLIES		6,000	(6,000)	-
1	20023809	72105	UNIFORM		24,000	(24,000)	-
1	20023809	72215	CLOTHING NON UNIFORM		2,000	(2,000)	-
1	20023809	72120	ATHLETIC CLOTHING		10,000	(10,000)	-
1	20023809	72220	LAW ENFORCEMENT SUPPLIES		127,000	69,333	196,333
1	20023809	72255	SAFETY SUPPLIES		6,000	(6,000)	-
1	20023809	72315	FIELD EQUIPMENT		2,400	(2,400)	-
1	20023809	72515	ATHLETIC RECREATION		2,400	(2,400)	-
1	20023809	72525	FOOD SERVICE SUPPLIES		6,000	(6,000)	-
1	20023809	72905	ADDL SPECIAL MATL SUPPLIES		18,000	(18,000)	-
1	20023809	72910	OTHER MISCELLANEOUS SUPPLIES		12,000	(12,000)	-
1	20023809	72915	EMPLOYEE RECOGNITION		(2,400)	2,400	-
1	20023809	72920	REFRESHMENTS		1,200	(1,200)	-
1	20023809	76501	EQUIPMENT		78,000	(78,000)	-
TOTAL:					480,089	(283,756)	196,333

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
1	20023809	55550	Private Grant		(480,089)	283,756	(196,333)
TOTAL:					(480,089)	283,756	(196,333)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

77

78 **Spending Changes**

79 (Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
83	G-POLICE	G2318900424273	72220	LAW ENFORCEMENT SUPPLIES	24,830	(15,158)	9,672
84	G-POLICE	G2319900434300	72220	LAW ENFORCEMENT SUPPLIES	4,433	-	4,433
85	G-POLICE	G2319900434301	72220	LAW ENFORCEMENT SUPPLIES	18,626	(4,657)	13,969
86	G-POLICE	G2319900434320	72220	LAW ENFORCEMENT SUPPLIES	10,000	9,150	19,150
87	G-POLICE	G2319900434330	72220	LAW ENFORCEMENT SUPPLIES	3,600	(1,884)	1,716
88	G-POLICE	G2319900434340	72220	LAW ENFORCEMENT SUPPLIES	8,158	(8,158)	-
89	G-POLICE	G2319900434350	72220	LAW ENFORCEMENT SUPPLIES	1,708	(1,532)	176
90	G-POLICE	G2319900434370	72220	LAW ENFORCEMENT SUPPLIES	8,298	(8,298)	-
91	G-POLICE	G2319900434375	72220	LAW ENFORCEMENT SUPPLIES	57,000	59,086	116,086
92	G-POLICE	G2319900434380	72220	LAW ENFORCEMENT SUPPLIES	2,400	(2,080)	320
93	G-POLICE	G2319900434385	72220	LAW ENFORCEMENT SUPPLIES	48,590	(34,824)	13,766
94	G-POLICE	G2319900434400	72220	LAW ENFORCEMENT SUPPLIES	9,000	(1,537)	7,463
95	G-POLICE	G2319900434420	72220	LAW ENFORCEMENT SUPPLIES	13,500	(5,178)	8,322
96	G-POLICE	G2319900434430	72220	LAW ENFORCEMENT SUPPLIES	1,260	-	1,260
97	G-POLICE	G2319900434440	72220	LAW ENFORCEMENT SUPPLIES	9,751	(9,751)	-
98				TOTAL:	221,154	(24,821)	196,333

99 **Financing Changes**

100 (Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED	
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET	
104	G-POLICE	G2318900424273	55550	Private Grant	(24,830)	15,158	(9,672)
105	G-POLICE	G2319900434300	55550	Private Grant	(4,433)	-	(4,433)
106	G-POLICE	G2319900434301	55550	Private Grant	(18,626)	4,657	(13,969)
107	G-POLICE	G2319900434320	55550	Private Grant	(10,000)	(9,150)	(19,150)
108	G-POLICE	G2319900434330	55550	Private Grant	(3,600)	1,884	(1,716)
109	G-POLICE	G2319900434340	55550	Private Grant	(8,158)	8,158	-
110	G-POLICE	G2319900434350	55550	Private Grant	(1,708)	1,532	(176)
111	G-POLICE	G2319900434370	55550	Private Grant	(8,298)	8,298	-
112	G-POLICE	G2319900434375	55550	Private Grant	(57,000)	(59,086)	(116,086)
113	G-POLICE	G2319900434380	55550	Private Grant	(2,400)	2,080	(320)
114	G-POLICE	G2319900434385	55550	Private Grant	(48,590)	34,824	(13,766)
115	G-POLICE	G2319900434400	55550	Private Grant	(9,000)	1,537	(7,463)
116	G-POLICE	G2319900434420	55550	Private Grant	(13,500)	5,178	(8,322)
117	G-POLICE	G2319900434430	55550	Private Grant	(1,260)	-	(1,260)
118	G-POLICE	G2319900434440	55550	Private Grant	(9,751)	9,751	-
119				TOTAL:	(221,154)	24,821	(196,333)

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:	
				121,528	-

**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> ") - 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					