

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 19-249	
Budget Affected:	Operating Budget Police Department	Special Fund
Total Amount of Transaction:	125,000.00	
Funding Source:	Grant	
Appropriation already included in budget?	No	
Charter Citation:	10.7.1	

Fiscal Analysis

The Police Department has been awarded a grant amendment from the US Office of National Control Policy for the the High Intensity Drug Trafficking Areas Program (HIDTA) and need to amend budget and add activity budget for these funds.

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	20023816	60180	Overtime - Sworn		97,251	97,251
1	20023816	61015	Medicare Police		1,410	1,410
1	20023816	61130	Police Pension		16,339	16,339
1	20023816	72220	Law Enforcement Supplies		5,000	5,000
1	20023816	72905	Addl Special Matl Supplies		5,000	5,000
1	20023816	63160	General Professional Service	104,219	-	104,219
TOTAL:				104,219	125,000	229,219

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20023816	43001	Federal Direct Grants	104,219	125,000	229,219
TOTAL:				104,219	125,000	229,219

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	G2319613034253	60180	Overtime - Sworn	-	97,251	97,251
G-POLICE	G2319613034253	61015	Medicare Police	-	1,410	1,410
G-POLICE	G2319613034253	61130	Police Pension	-	16,339	16,339
G-POLICE	G2319613034253	72220	Law Enforcement Supplies	-	5,000	5,000
G-POLICE	G2319613034253	72905	Addl Special Matl Supplies	-	5,000	5,000
G-POLICE	G2319613034253	63160	General Professional Service	67,000	-	67,000
TOTAL:				67,000	125,000	192,000

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-POLICE	G2319613034253	43001	US OFFICE OF NATIONAL DRUG CONTROL POLICY	67,000	125,000	192,000
TOTAL:				67,000	125,000	192,000

City of Saint Paul Financial Analysis

<u>File ID Number:</u>	RES PH 14-79	
<u>Budget Affected:</u>	Operating Budget Police Department	Special Fund
<u>Total Amount of Transaction:</u>	124,920.00	
<u>Funding Source:</u>	Grant	
	Appropriation already included in budget?	No
<u>Charter Citation:</u>	10.7.1	

Fiscal Analysis

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

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				TOTAL:	-	124,920
82						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				TOTAL:	-	124,920	124,920
91							

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 Lodging		
67535			
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	- 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.)	Reduction of Appropriations	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) 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 ("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> (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					