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 23-124

Budget Affected: Operating Budget Police Department Special Fund

Total Amount of Transaction: 124,920.00

Funding Source: Grant

Appropriation already included in budget? No

Charter Citation: 10.7.1

Fiscal Analysis

Add activity budget to 2023 for the 2022 VCET grant (two year grant, first year accepted under RES PH 22-111).

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	82,000
1	20023814	61015	Medicare Police	450	595	1,045
1	20023814	61130	Police Pension	5,250	6,905	12,155
1	20023814	63370	Investigations	28,000	28,000	56,000
1	20023814	64705	Vehicle Rental	24,000	24,000	48,000
1	20023814	67530	Transportation	1,000	1,500	2,500
1	20023814	67535	Lodging	750	1,500	2,250
1	20023814	67540	Meals	500	500	1,000
1	20023814	70005	Communication Equipment	4,400	1,000	5,400
1	20023814	70305	Office Equipment	2,000	2,000	4,000
1	20023814	70525	Office Supplies Contract	1,000	1,500	2,500
1	20023814	70530	Gen Office Supplies	1,000	500	1,500
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:	109,350	124,920	234,270

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)	(249,840)
				-	-	-
			TOTAL:	(124,920)	(124,920)	(249,840)

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	G2322751134291	60180	Overtime - Sworn	41,000	41,000	82,000
G-POLICE	G2322751134291	61015	Medicare Police	595	595	1,189
G-POLICE	G2322751134291	61130	Police Pension	6,905	6,905	13,810
G-POLICE	G2322751134291	63370	Investigations	28,000	28,000	56,000
G-POLICE	G2322751134291	64705	Vehicle Rental	24,000	24,000	48,000
G-POLICE	G2322751134291	67530	Transportation	1,500	1,500	3,000
G-POLICE	G2322751134291	67535	Lodging	1,500	1,500	3,000
G-POLICE	G2322751134291	67540	Meals	500	500	1,000
G-POLICE	G2322751134291	70005	Communication Equipment	1,000	1,000	2,000
G-POLICE	G2322751134291	70305	Office Equipment	2,000	2,000	4,000
G-POLICE	G2322751134291	70525	Office Supplies Contract	1,500	1,500	3,000
G-POLICE	G2322751134291	70530	Gen Office Supplies	500	500	1,000
G-POLICE	G2322751134291	71705	Vehicle Parts	1,920	1,920	3,840
G-POLICE	G2322751134291	72220	Law Enforcement Supplies	10,000	10,000	20,000
G-POLICE	G2322751134291	72905	Addl Special Matl Supplies	2,000	2,000	4,000
G-POLICE	G2322751134291	72910	Other Miscellaneous Supplies	2,000	2,000	4,000
			TOTAL:	124,920	124,920	249,839

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
G-POLICE	G2322751134291	43510	State Grant Other Administered	(124,920)	(124,920)	(249,840)
			TOTAL:	(124,920)	(124,920)	(249,840)

City of Saint Paul Financial Analysis

File ID Number:	RES PH 14-79	
Budget Affected:	Operating Budget Police Department	Special Fund
Total Amount of Transaction:	124,920.00	
Funding Source:	Grant	
	Appropriation already included in budget?	No
Charter Citation:	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						
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED 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						
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED 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)

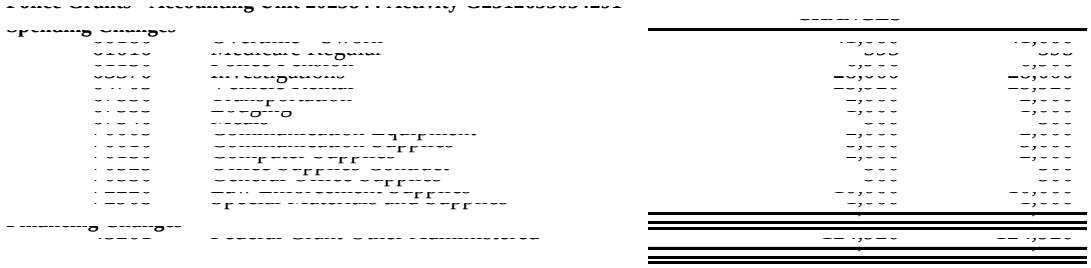
Life to Date Activity Budget						
Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
	G2312653034291	60180	Overtime - Sworn		41,000	41,000.00
	G2312653034291	61010	Medicare Regular		595	594.50
	G2312653034291	61130	Police Pension		6,906	6,905.50
	G2312653034291	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	124,920
82							

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

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	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		

	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)** For Lapse of appropriations - Capital improvements see City Charter 10.09. 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.	None	- No action required. -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes	C.C. 10.08
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.)	Adding new spending authority to an existing project (without changing the scope of the project)			
	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) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) a City Charter 10.07.4
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 Mayor recommends via resolution Public hearing	- Reduce amount in appropriate contingency fund ("*unallocated reserve account* ") - Amend project spending and financing to recognize use of contingency funding	Administrative Code 57.09 (3) b City Charter 10.07.4

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
Add a new project 5.) OR Expand the scope of an existing project			
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
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund ("*unallocated reserve account* ") - 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	

Departments	Affected Budgets	General vs. Special Fund	Funding Source	Already Appropriated?	Company
(Select Department)	(Choose CIB or Operating)	(Choose General, Special or Capital)	(Select Funding Source)	(Yes or No?)	(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					