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: AO 25-45

Budget Affected: Operating Budget Police Department Special Fund

Total Amount of Transaction: -

Funding Source: Other Please Specify Funding Source: VCET Grant - Ramsey County

Appropriation already included in budget? Yes

Charter Citation: City Charter 10.7.4

Fiscal Analysis

Reallocate grant fund budget to more accurately reflect expenditures for the Violent Crime Enforcment Team (VCET) grant.

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 POLICE SWORN	78,904	(31,764)	47,140
1	20023814	61010	MEDICARE REGULAR	1,144	(1,144)	0
1	20023814	61015	MEDICARE POLICE	0	667	667
1	20023814	61130	PERA POLICE	13,966	(7,133)	6,833
1	20023814	63370	INVESTIGATIONS	2,157	25,843	28,000
1	20023814	64705	VEHICLE RENTAL	5,863	18,137	24,000
1	20023814	65160	TELEPHONE NON VOICE SERVICE	0	5,600	5,600
1	20023814	65165	TELEPHONE CELLULAR PHONE	7,000	(5,000)	2,000
1	20023814	67505	OUT OF TOWN REGISTRATION FEE	0	2,000	2,000
1	20023814	67510	LOCAL REGISTRATION FEE	0	1,000	1,000
1	20023814	67525	MEMBERSHIP DUES	0	500	500
1	20023814	69590	OTHER SERVICES	1,000	(1,000)	0
1	20023814	70005	COMMUNICATION EQUIPMENT	4,000	(1,600)	2,400
1	20023814	70010	mmunication supplies		3,000	3,000
1	20023814	70305	OFFICE EQUIPMENT	2,000	0	2,000
1	20023814	70505	OFFICE ACCESSORIES	0	0	0
1	20023814	70525	OFFICE SUPPLIES CONTRACT	0	1,000	1,000
1	20023814	70530	GEN OFFICE SUPPLIES	0	1,000	1,000
1	20023814	71105	MOTOR FUEL	0	2,000	2,000
1	20023814	71710	VEHICLE ACCESSORIES	106	(106)	0
1	20023814	72220	LAW ENFORCEMENT SUPPLIES	15,000	(15,000)	0
1	20023814	72910	OTHER MISCELLANEOUS SUPPLIES	0	2,000	2,000
			TOTAL:	131,140	-	131,140

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 ADMIN	(131,034)		(131,034)
			TOTAL:	(131,034)	-	(131,034)

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
						0

			TOTAL:	0	0	0

Financing Changes

(Action Accomplished)

Life to Date Activity Budget						
Activity Group	**Activity**	**Account Category**	**Description**	**CURRENT BUDGET**	**CHANGES**	**AMENDED BUDGET**
						-
						-
						-
						0
			TOTAL:	0	0	0

City of Saint Paul Financial Analysis

File ID Number:

Budget Affected: Operating Budget General Government Accounts Special Fund

Total Amount of Transaction:

Funding Source: Grant

Appropriation already included in budget? No

Charter Citation: City Charter 10.7.1

Fiscal Analysis

Provide a brief summary and fiscal analysis of the action proposed by the resolution:

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget							Balance
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET	
1	20023802	63160	PROFESSIONAL	0	5,000	5,000	
1	20023802	67530	TRANSPORTATION	4,000		4,000	
1	20023802	67535	LODGING	4,000		4,000	
1	20023802	67540	MEALS	1,440		1,440	
1	20023802	72105	CLOTHING ALLOWANCE	2,060		2,060	
1	20023802	72910	OTHER MISC SUPPLIES	3,500	10,000	13,500	
1	20023809	63160	GENERAL PROFESSIONAL SERVICES	16,700		16,700	
1	20023809	63415	FOOD AND BEVERAGE SERVICES	1,800		1,800	
1	20023809	64220	EQUIPMENT MAINTENANCE CONTRACT	200		200	
1	20023809	65165	TELEPHONE CELLULAR PHONE	100		100	
1	20023809	67505	OUT OF TOWN REGISTRATION	5,000		5,000	
1	20023809	67510	LOCAL REGISTRATION	2,245		2,245	
1	20023809	67525	MEMBERSHIP DUES	622		622	
1	20023809	67530	TRANSPORTATION	833		833	
1	20023809	67535	LODGING	3,500		3,500	
1	20023809	67540	MEALS	4,000		4,000	
1	20023809	70120	COMPUTER HARDWARE	1,000		1,000	
1	20023809	70305	OFFICE EQUIPMENT	800		800	
1	20023809	70510	BOOK PERIODICAL PICTURE	1,683		1,683	
1	20023809	70525	OFFICE SUPPLIES CONTRACT	517		517	
1	20023809	72105	CLOTHING ALLOWANCE	1,500		1,500	
1	20023809	72115	CLOTHING NON-UNIFORM	500		500	
1	20023809	72120	ATHLETIC CLOTHING	1,000		1,000	
1	20023809	72220	LAW ENFORCEMENT SUPPLIES	107,286	(15,000)	92,286	
1	20023809	72515	ATHLETIC RECREATION	1,919		1,919	
1	20023809	72525	FOOD SERVICE SUPPLIES	8,398		8,398	
1	20023809	72910	OTHER MISC SUPPLIES	9,683		9,683	
			TOTAL:	184,286	-	184,286	

Financing Changes

(Action Accomplished)

GL Annual Budget						
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	20023802	55550	PRIVATEGRANTS	(15,000)	(15,000)	(30,000)
	20023809	55550	PRIVATEGRANTS	(169,286)	15,000	(154,286)
						-
						-

				-
TOTAL:	(184,286)	-	(184,286)	

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**
						-
G2319900433100	- SPPF - EXPLORER YOUTH FUNDRAISERS			48,836		48,836
G2319900433200	- MPLS POLICE FOUNDATION - STUFF THE SLEIGH			18,830		18,830
G2319900434300	- STP POLICE FOUNDATION EXPLORERS			4,434	4,000	8,434
G2319900434301	- EXPLORERS YOUTH PARTICIPATION			18,626		18,626
G2319900434320	- ST PAUL POLICE FOUNDATION PAL			31,003		31,003
G2319900434350	- ST PAUL POLICE FOUNDATION SWAT			111,403		111,403
G2319900434370	- SPPF - ~~STAFF FUNDRAISERS~~ BIKE TRUCK			17,298	9,000	26,298
G2319900434375	- SPPF - LECPA GALA GIVING MOMENT			138,036	(13,000)	125,036
G2319900434385	- SPPF - GALA GIVING - COAST			48,590		48,590
G2319900434400	- STP POLICE FOUND MENTAL HEALTH			9,000		9,000
G2319900434420	- RICHARD SCHULZE FAMILY FOUND			65,000		65,000
G2324900433500	- CAPITOL REGION WATERSHED DISTRICT CRWD (Ends 6/30/25)			10,000		10,000

TOTAL:	521,056.00	-	521,056.00

Financing Changes

(Action Accomplished)

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

TOTAL:	-	-	-

Operating Budget Changes Procedures Guide

2/14/2014

	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.)	**Accept a Grant**			
	a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement 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 the grant in the appropriate company and activity	C.C. 10.07.1 Admin 41.03
	b.) Previously established grant budget	Award Letter and/or Grant Agreement Resolution Accepting the Grant Funds (No public hearing needed)	- Accept the awarded grant funds - Include in the resolution that the grant funds were included in the current year's budget	
3.)	**Transfer Appropriations <u>within Departments</u>:**			
	a.) Within the same Fund/Company	Administrative Order (A.O.)	- Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer	C.C. 10.07.4
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies - Amend spending and financing to recognize transfer	C.C. 10.07.4

Operating Budget Changes Procedures Guide

2/14/2014

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
4.)	**Transfer Appropriations between Departments**			
	a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer	C.C. 10.07.4
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					