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 19-265

Budget Affected: Operating Budget Police Department Special Fund

Total Amount of Transaction: 90,383.00

Funding Source: Grant Per Contract

Appropriation already included in budget? Yes

Charter Citation: 10.7.1

Fiscal Analysis

Amend the 2019 budget and add activity budget for the 2020 DWI Officer grant

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	20023862	60110	POLICE SWORN	79,600	65,000	144,600
1	20023862	60175	OVERTIME		5,000	
1	20023862	60180	OVERTIME POLICE SWORN	146,021	5,000	151,021
1	20023862	61005	SOCIAL SECURITY		310	310
1	20023862	61010	MEDICARE REGULAR		73	73
1	20023862	61015	MEDICARE POLICE	3,272	943	4,215
1	20023862	61130	POLICE PENSION	38,243	11,050	49,293
1	20023862	61210	EMPLOYEE HEALTH INSURANCE		3,007	3,007
1	20023862	67505	OUT OF TOWN REGISTRATION FEES	300		300
			TOTAL:	267,436	90,383	352,819

Financing Changes

(Action Accomplished)

GL Annual Budget						
Company	Fund-Dept-Cost Center	Account	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
1	20023862	43101	FEDERAL GRANT STATE ADMIN	0	90,383	90,383
1	20023862	43201	FEDERAL GRANT OTHER ADMIN	267,436		267,436
			TOTAL:	267,436	90,383	357,819

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
G-POLICE	G2319656534247	60110	POLICE SWORN	-	83,491	83,491
G-POLICE	G2319656534247	60175	OVERTIME		8,945	
G-POLICE	G2319656534247	60180	OVERTIME POLICE SWORN		5,539	5,539
G-POLICE	G2319656534247	61010	MEDICARE REGULAR		130	
G-POLICE	G2319656534247	61015	MEDICARE POLICE		1,291	1,291
G-POLICE	G2319656534247	61110	PERA COORDINATED PENSION		1,583	
G-POLICE	G2319656534247	61130	POLICE PENSION		15,596	15,596
G-POLICE	G2319656534247	61210	EMPLOYEE HEALTH INSURANCE		15,900	15,900
G-POLICE	G2319656534247	67530	TRANSPORTATION		270	
G-POLICE	G2319656534247	67505	OUT OF TOWN REGISTRATION FEES		95	95
			TOTAL:	-	132,840	121,912

Financing Changes

(Action Accomplished)

Life to Date Activity Budget						
Activity Group	Activity	Account Category	Description	CURRENT BUDGET	CHANGES	AMENDED BUDGET
G-POLICE	G2319656534247	43120	DOT MN DEPT OF PUBLIC SAFETY		132,840	132,840
			TOTAL:	-	132,840	132,840

Police Grants - Accounting Unit 20023833

Account			CHANGES	AMENDED
Spending Changes				
60410	NOT CERTIFIED TEMP SEASONAL	0	53,077	53,077
61010	MEDICARE REGULAR	0	3,291	3,291
61005	SOCIAL SECURITY	0	4,751	4,751
	TOTAL:	0	61,119	61,119
Financing Changes				
43101	FEDERAL GRANT STATE ADMIN	0	535,508	535,508
	TOTAL:	0	535,508	535,508

Activity G2317651634292

Spending Changes				
60410	NOT CERTIFIED TEMP SEASONAL	-	252,600	252,600
61010	MEDICARE REGULAR	-	3,663	3,663
61005	SOCIAL SECURITY	-	14,637	14,637
	TOTAL:	0	270,900	270,900
Financing Changes				
43170	CNCS MNSERVE		270,900	270,900
	TOTAL:	0	270,900	270,900

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					