

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 21-143 | |
| Budget Affected: | Operating Budget Police Department | Special Fund |
| Total Amount of Transaction: | 218,433.00 | |
| Funding Source: | Grant | Per Contract |
| | Appropriation already included in budget? | No |
| Charter Citation: | 10.7.1 | |

Fiscal Analysis

Resolution to accept the Auto Theft Grant SWIFT No. 194499 for \$218,433.00 and amend the 2021 budget and Activity for this award

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 | 20023810 | 60105 | FULL TIME CERTIFIED | | 35,634 | 75,938 | 111,572 |
| 1 | 20023810 | 60175 | OVERTIME | | - | 20,000 | 20,000 |
| 1 | 20023810 | 60180 | OVERTIME POLICE SWORN | | 77,978 | 80,850 | 158,828 |
| 1 | 20023810 | 61010 | MEDICARE REGULAR | | 900 | 15,188 | 16,088 |
| 1 | 20023810 | 61015 | MEDICARE POLICE | | 300 | 1,450 | 1,750 |
| 1 | 20023810 | 61130 | PERA POLICE | | 12,650 | 17,699 | 30,349 |
| 1 | 20023810 | 63160 | GENERAL PROFESSIONAL SERVICES | | 77,743 | | 77,743 |
| 1 | 20023810 | 67535 | LODGING | | - | 3,168 | 3,168 |
| 1 | 20023810 | 72220 | LAW ENFORCEMENT SUPPLIES | | 12,516 | 4,140 | 16,656 |
| TOTAL: | | | | | 217,721 | 218,433 | 436,154 |

Financing Changes

(Action Accomplished)

| GL Annual Budget | | | | | CURRENT | | AMENDED |
|------------------|-----------------------|---------|--------------|--|-----------|-----------|-----------|
| Company | Fund-Dept-Cost Center | Account | Description | | BUDGET | CHANGES | BUDGET |
| 1 | 20023810 | 43401 | STATE GRANTS | | (293,550) | (218,433) | (511,983) |
| TOTAL: | | | | | (293,550) | (218,433) | (511,983) |

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 | G2321701034290 | 60105 | FULL TIME CERTIFIED | | - | 75,938 | 75,938 |
| G-POLICE | G2321701034290 | 60175 | OVERTIME | | - | 20,000 | 20,000 |
| G-POLICE | G2321701034290 | 60180 | OVERTIME POLICE SWORN | | - | 80,850 | 80,850 |
| G-POLICE | G2321701034290 | 61010 | MEDICARE REGULAR | | - | 15,188 | 15,188 |
| G-POLICE | G2321701034290 | 61015 | MEDICARE POLICE | | - | 1,450 | 1,450 |
| G-POLICE | G2321701034290 | 61130 | PERA POLICE | | - | 17,699 | 17,699 |
| G-POLICE | G2321701034290 | 67535 | LODGING | | - | 3,168 | 3,168 |
| G-POLICE | G2321701034290 | 72220 | LAW ENFORCEMENT SUPPLIES | | - | 4,140 | 4,140 |
| TOTAL: | | | | | - | 218,433 | 218,433 |

Financing Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | | CURRENT | | AMENDED |
|------------------------------|----------------|------------------|---------------------------|--|---------|-----------|-----------|
| Activity Group | Activity | Account Category | Description | | BUDGET | CHANGES | BUDGET |
| G-POLICE | G2321701034290 | 43405 | MN Department of Commerce | | - | (218,433) | (218,433) |
| TOTAL: | | | | | - | (218,433) | (218,433) |

Police Grants - Accounting Unit 20023876 Activity G2315607034296

| Account | | CURRENT | CHANGES | AMENDED |
|--------------------------|-------------------------------|----------------|----------------|----------------|
| Spending Changes | | | | |
| 60105 | FULL TIME CERTIFIED | 0 | 53,077 | 53,077 |
| 61005 | SOCIAL SECURITY | 0 | 3,291 | 3,291 |
| 61110 | PERA COORDINATED | 0 | 4,751 | 4,751 |
| 61550 | INDIRECT FRINGES | 0 | 2,675 | 2,675 |
| 64220 | EQUIPMENT MAINTENANCE CONTRAC | 0 | 153,238 | 153,238 |
| 71805 | EQUIPMENT PARTS AND SUPPLIES | 0 | 318,476 | 318,476 |
| TOTAL: | | 0 | 535,508 | 535,508 |
| Financing Changes | | | | |
| 43001 | FEDERAL DIRECT GRANT | 0 | 535,508 | 535,508 |
| TOTAL: | | 0 | 535,508 | 535,508 |

60105
60110
60125
60180
60835
61010
61015
61130
61210
61550
64215
64230
64235
64610
65140
65165
67330
67510
67525
70005

20023876 60105 FULL TIME C
20023876 61005 SOCIAL SECI
20023876 61110 PERA COOR
20023876 61550 INDIRECT FF
20023876 64220 EQUIPMEN
20023876 71805 EQUIPMEN

43001 FEDERAL DIRECT GRANT

76501

| | | |
|----------------------|---------|---------|
| CERTIFIED | 53,077 | 53,077 |
| URITY | 3,291 | 3,291 |
| DINATED | 4,751 | 4,751 |
| RINGES | 2,675 | 2,675 |
| Γ MAINTENANCE CONTR | 153,238 | 153,238 |
| Γ PARTS AND SUPPLIES | 318,476 | 318,476 |

0 535,508 535,508

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 | - 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 | | | | | |