

## **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

1

File ID Number:

AO 25-45

2

3

Budget Affected:

Operating Budget Police Department

Special Fund

4

5

Total Amount of Transaction:

-

6

7

Funding Source:

Other

Please Specify Funding Source: VCET Grant - Ramsey County

8

9

Appropriation already included in budget?

Yes

10

11

Charter Citation:

City Charter 10.7.4

12

13

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  |

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TOTAL:                      0                      0                      0

### ### Financing Changes

### ### (Action Accomplished)

| ### | Life to Date Activity Budget |
|-----|------------------------------|
|-----|------------------------------|

| ### | Activity Group | Activity | Account Category | Description |
|-----|----------------|----------|------------------|-------------|
|-----|----------------|----------|------------------|-------------|

**CURRENT**

## BUDGET

**AMENDED**

## BUDGET

|      |   |
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| TOTAL: | 0 | 0 | 0 |
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City of Saint Paul Financial Analysis

1

File ID Number:

2

3

Budget Affected:

Operating Budget General Government Accounts Special Fund

4

5

Total Amount of Transaction:

6

7

Funding Source:

Grant

8

9

Appropriation already included in budget? No

10

11

Charter Citation:

City Charter 10.7.1

12

13

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

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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.) <b>Recognize additional/unanticipated revenues</b><br>(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<br><br>- Amend spending and financing to recognize new revenue in the appropriate company and activity | C.C. 10.07.1                    |
| 2.) <b>Accept a Grant</b>   |  |   |                                 |
| a.) If no budget has previously been established for the grant  | Award Letter and/or Grant Agreement<br><br>Budget Amendment Resolution and Public Hearing                  | - Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget<br><br>- Amend spending and financing to recognize the grant in the appropriate company and activity   | C.C. 10.07.1<br><br>Admin 41.03 |
| b.) Previously established grant budget   | Award Letter and/or Grant Agreement<br><br>Resolution Accepting the Grant Funds (No public hearing needed) | - Accept the awarded grant funds<br><br>- Include in the resolution that the grant funds were included in the current year's budget   |                                 |
| 3.) <b>Transfer Appropriations within Departments:</b>  |  |   |                                 |
| a.) Within the same Fund/Company  | Administrative Order (A.O.)  | - Mayor may transfer any unencumbered appropriation balances within a department<br><br>- 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<br><br>- 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.) <b><u>Transfer Appropriations between Departments</u></b>  |   |   |                               |
| a.) Within the same Fund/Company   | Budget Amendment Resolution   | - Mayor recommends and council approves through resolution to transfer appropriations between departments<br><br>- 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<br><br>- Amend spending and financing to recognize transfer | C.C. 10.07.4                  |
| 5.) <b>Allow appropriations to lapse (non-capital improvement dollars)</b>   | 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.) <b>Enact Emergency Appropriation</b>   | 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<br><br>Budget Amendment Resolution | - Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council   | C.C. 10.07.2<br><br>C.C. 6.06 |
| 7.) <b>Reduction of Appropriations</b>   | Report by the Mayor of the estimated amount of the deficit<br><br>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)<br>Periodic review by the CIB Committee   | - Amend project financing and spending<br><br>- Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2)<br><br>City Charter 10.09 - Accomplished projects |
| 2.) Close a completed project with no excess balances, but excess spending authority                        | Administrative Order (completed by OFS)<br>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<br><br>Mayor recommends via resolution<br><br>Compliance with City Comprehensive Plan<br><br>Public hearing | - Amend project financing and spending to recognize new revenue  | Administrative Code 57.09 (1)<br><br>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><br>(Select Department) | <u>Affected Budgets</u><br>(Choose CIB or Operating) | <u>General vs. Special Fund</u><br>(Choose General, Special or Capital) | <u>Funding Source</u><br>(Select Funding Source) | <u>Already Appropriated?</u><br>(Yes or No?) | <u>Company</u><br>(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                          |  |   |  |  |                                    |