

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 24-280 | |
| Budget Affected: | Operating Budget Police Department | Special Fund |
| Total Amount of Transaction: | - | |
| Funding Source: | Grant | |
| Appropriation already included in budget? | No | |
| Charter Citation: | 10.7.1 | |

Fiscal Analysis

To ammend activity budget for the 2024 Intensive Comprehensive Peace Officer Education & Training (ICPOET) 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 | 20023811 | 60105 | Full Time Certified | 99,786 | - | 99,786 |
| 1 | 20023811 | 61005 | Social Security (FICA) | 4,950 | - | 4,950 |
| 1 | 20023811 | 61010 | Medicare Regular | 1,050 | - | 1,050 |
| 1 | 20023811 | 61110 | PERA Coord Pension | 6,123 | - | 6,123 |
| 1 | 20023811 | 63160 | General Proffesional Services | 85,553 | - | 85,553 |
| 1 | 20023811 | 72220 | Law Enforcement Supplies | 4,764 | - | 4,764 |
| 1 | 20023811 | 72910 | Other Misc Services | 11,427 | - | 11,427 |
| TOTAL: | | | | 213,653 | - | 213,653 |

Financing Changes

(Action Accomplished)

| GL Annual Budget | | | | CURRENT | | AMENDED |
|------------------|-----------------------|---------|-------------|-----------|---------|-----------|
| Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET |
| 1 | 20023811 | 43401 | State Grant | (150,000) | - | (150,000) |
| 1 | 20023811 | 43501 | State Grant | (63,653) | - | (63,653) |
| TOTAL: | | | | (213,653) | - | (213,653) |

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

Spending Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | CURRENT | | AMENDED |
|------------------------------|----------------|------------------|-------------------------------|---------|----------|---------|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET |
| 1 | G2324707034150 | 60105 | Full Time Certified | 86,200 | (21,550) | 64,650 |
| 1 | G2324707034150 | 61005 | Social Security (FICA) | 6,600 | (1,650) | 4,950 |
| 1 | G2324707034150 | 61010 | Medicare Regular | 1,400 | (350) | 1,050 |
| 1 | G2324707034150 | 61110 | PERA Coord Pension | 8,164 | (2,041) | 6,123 |
| 1 | G2324707034150 | 63160 | General Proffesional Services | 82,400 | (20,600) | 61,800 |
| 1 | G2324707034150 | 72910 | Other Misc Services | 15,236 | (3,809) | 11,427 |
| TOTAL: | | | | 200,000 | (50,000) | 150,000 |

Financing Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | CURRENT | | AMENDED |
|------------------------------|----------------|------------------|-------------|-----------|---------|-----------|
| Activity Group | Activity | Account Category | Description | BUDGET | CHANGES | BUDGET |
| 1 | G2324707034150 | 43401 | State Grant | (200,000) | 50,000 | (150,000) |
| TOTAL: | | | | (200,000) | 50,000 | (150,000) |

Police Grants - Accounting Unit 20023841 Activity G2316607034287

| Account | | BUDGET | CHANGES | BUDGET |
|--------------------------|----------------------------|---------|---------|---------|
| Spending Changes | | | | |
| 60105 | FULL TIME CERTIFIED | 151,444 | - | 151,444 |
| 60110 | POLICE SWORN | - | 49,310 | 49,310 |
| 60180 | OVERTIME POLICE SWORN | 5,000 | - | 5,000 |
| 60835 | SALARY NEEDS | 1,165 | - | 1,165 |
| 61005 | SOCIAL SECURITY | 72 | - | 72 |
| 61010 | MEDICARE REGULAR | 2,285 | - | 2,285 |
| 61015 | MEDICARE SWORN | - | 715 | 715 |
| 61110 | PERA COORDINATED PENSION | 87 | 7,988 | 8,075 |
| 61130 | PERA POLICE | 25,344 | 4,240 | 29,584 |
| 61210 | EMPLOYEE HEALTH INSURANCE | 28,206 | 247 | 28,453 |
| 61550 | INDIRECT FRINGES | 7,633 | - | 7,633 |
| TOTAL: | | 221,236 | 62,500 | 283,736 |
| Financing Changes | | | | |
| 43001 | FEDERAL DIRECT GRANTS | 215,354 | 62,500 | 277,854 |
| 43101 | FEDERAL DIRECT STATE ADMIN | 5,883 | | 5,883 |
| TOTAL: | | 221,237 | 62,500 | 283,737 |

| | | |
|-------|-----------------------|--------|
| 60105 | FULL TIME CERTIFIED | 151444 |
| 60110 | POLICE SWORN | |
| 60180 | OVERTIME POLICE SWORN | 5000 |
| 60835 | SALARY NEEDS | 1165 |
| 61005 | SOCIAL SECURITY | 72 |
| 61010 | MEDICARE REGULAR | 2285 |
| 61015 | MEDICARE SWORN | |
| 61110 | PERA COORDINATED PENS | 87 |
| 61130 | PERA POLICE | 25344 |
| 61210 | EMPLOYEE HEALTH INSUF | 28206 |
| 61550 | INDIRECT FRINGES | 7633 |

| | | | |
|---|----|-------|--------------------------------|
| 1 | ## | 43001 | Federal Direct Grants |
| 1 | ## | 43101 | Federal Grant State Administer |

| | | |
|---------|----------|---------|
| | 151444 | |
| 49310 | 49310 | |
| | 5000 | |
| | 1165 | |
| | 72 | |
| | 2285 | |
| 714.995 | 714.995 | |
| | 87 | |
| 7988.22 | 33332.22 | |
| 4240 | 32446 | |
| 246.55 | 7879.55 | |
| 215,354 | 62,500 | 277,854 |
| 5,883 | | 5,883 |

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 Lodging | | |
| 67535 | | | |
| 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 | | | | | |