

## 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	<u>File ID Number:</u>	RES PH 24-280
2		
3	<u>Budget Affected:</u>	Operating Budget Police Department      Special Fund
4		
5	<u>Total Amount of Transaction:</u>	-
6		
7	<u>Funding Source:</u>	Grant
8		
9		Appropriation already included in budget?      No
10		
11	<u>Charter Citation:</u>	10.7.1
12		

**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**

<b>Account</b>		<b>BUDGET</b>	<b>CHANGES</b>	<b>BUDGET</b>
<b>Spending Changes</b>				
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
<b>TOTAL:</b>		<b>221,236</b>	<b>62,500</b>	<b>283,736</b>
<b>Financing Changes</b>				
43001	FEDERAL DIRECT GRANTS	215,354	62,500	277,854
43101	FEDERAL DIRECT STATE ADMIN	5,883		5,883
<b>TOTAL:</b>		<b>221,237</b>	<b>62,500</b>	<b>283,737</b>

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.) <b>Recognize additional/unanticipated revenues</b> (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.)	<b>60180</b> Overtime - Sworn 61010 Medicare Regular		
	61130 Police Pension		
3.)	<b>67530</b> 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.)	<b>64705</b> Vehicle Rental <b>70525</b> Office Supplies Contract <b>70530</b> General Office Supplies <b>70130</b> Computer Supplies <b>70005</b> Communication Equipment <b>70010</b> Communication Supplies <b>72220</b> Law Enforcement Supplies <b>63370</b> Investigations <b>72905</b> Special Materials and Supplies		
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  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.) <b>Reduction of Appropriations</b>	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.) <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 (" <i>unallocated reserve account</i> ")	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>			
	CIB Committee review and recommendation		
a.) Financing source is new money	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		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	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> ") - 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	

<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					