

## **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 24-232	
Budget Affected:	Operating Budget Police Department	Special Fund
Total Amount of Transaction:	173,335.00	
Funding Source:	Grant	
	Appropriation already included in budget?	No
Charter Citation:	10.7.1	

Fiscal Analysis

Amending the AU and Activity ledgers for the three Port Security Grants 2020, 2022 and 2023. Original council resolutions are, RES PH 21-33, RES PH 22-325 and RES PH 24-12.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description				
1	20023893	63160	GENERAL PROFESSIONAL SERVICE		205,745	(51,037)	154,708
1	20023893	67330	PRINTING OUTSIDE		-	1,669	1,669
1	20023893	67545	TRAVEL TRAINING		4,853	4,802	9,655
1	20023893	70005	COMMUNICATION EQUIPMENT		(22,685)	22,685	-
1	20023893	70010	COMMUNICATION SUPPLIES		89,883	(89,883)	-
1	20023893	70105	GIS SOFTWARE		26,250	(26,250)	-
1	20023893	70110	COMPUTER SOFTWARE		13,371	66,771	80,142
1	20023893	72220	LAW ENFORCEMENT SUPPLIES		7,527	8,507	16,034
1	20023893	72255	SAFETY SUPPLIES		22,959	133,855	156,814
1	20023893	76501	EQUIPMENT		327,280	(327,280)	-
1	20023893	76805	CAPITAL OUTLAY		83,426	429,496	512,922
TOTAL:					758,609	173,335	931,944

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description				
1	20023893	59910	USE OF FUND EQUITY		(86,656)	-	(86,656)
1	20023893	43065	DEPT OF HOMELAND SECURITY		(671,953)	(173,335)	(845,288)
TOTAL:					(758,609)	(173,335)	(931,944)

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 BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description				
1	G2322606035280	72255	SAFETY SUPPLIES		-	12,509	12,509
1	G2322606035280	76805	CAPITAL OUTLAY		333,298	(12,509)	320,789
1	G2323606035280	70110	COMPUTER SOFTWARE		60,750	(60,750)	-
1	G2323606035280	76805	CAPITAL OUTLAY		135,000	60,750	195,750
TOTAL:					529,048.00	-	529,048.00

City of Saint Paul Financial Analysis

File ID Number:	RES PH 24	
Budget Affected:	Operating Budget Police Department	Special Fund
Total Amount of Transaction:	173,334.00	
Funding Source:	Grant	
Appropriation already included in budget?	No	
Charter Citation:	10.7.1	

Fiscal Analysis

Amending the AU and Activity ledgers for the three Port Security Grants 2020, 2022 and 2023. Original council resolutions are, RES PH 21-33, RES PH 22-325 and RES PH 24-12.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description				
1	20023893	63160	GENERAL PROFESSIONAL SERVICE		205,745	(51,037)	154,708
		67330	PRINTING OUTSIDE		-	1,669	1,669
###	1	20023893	67545	TRAVEL TRAINING	4,853	4,802	9,655
		70005	COMMUNICATION EQUIPMENT		(22,685)	22,685	-
		70010	COMMUNICATION SUPPLIES		89,883	(89,883)	-
		70105	GIS SOFTWARE		26,250	(26,250)	-
###	1	20023893	70110	COMPUTER SOFTWARE	13,371	66,771	80,142
		72220	LAW ENFORCEMENT SUPPLIES		7,527	8,507	16,034
	1	20023893	72255	SAFETY SUPPLIES	22,959	133,855	156,814
###	1	20023893	76501	EQUIPMENT	327,280	(327,280)	-
###	1	20023893	76805	CAPITAL OUTLAY	83,426	429,496	512,922
###	TOTAL:				758,609	173,335	931,944

Financing Changes

(Action Accomplished)

GL Annual Budget					CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description				
1	20023893	59910	USE OF FUND EQUITY		(86,656)	-	(86,656)
###	1	20023893	43065	DEPT OF HOMELAND SECURITY	(671,953)	(173,335)	(845,288)
###	TOTAL:				(758,609)	(173,335)	(931,944)

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 BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description				
1	G2322606035280	72255	SAFETY SUPPLIES		-	12,509	12,509
###	1	G2322606035280	76805	CAPITAL OUTLAY	333,298	(12,509)	320,789
###	1	G2323606035280	70110	COMPUTER SOFTWARE	60,750	(60,750)	-
	1	G2323606035280	76805	CAPITAL OUTLAY	135,000	60,750	195,750

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	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council	C.C. 10.07.2  C.C. 6.06
		Budget Amendment Resolution		
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 ("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>			
	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		
		- Identify project as abandoned	
6.) Declare a project abandoned	Council resolution	-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
	1) Declare an approved project abandoned or completed with excess balances (see process above)		
7.) Replace an approved project with a new project	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					