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 <u>Financial Analysis Template (green tab)</u> 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 <u>in addition to</u> 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 25-27	
2			
3	Budget Affected:	Operating Budget Police Department	Special Fund
4			
5	Total Amount of Transaction:	-	
6			
7	Funding Source:	Donation	
8	-		
9		Appropriation already included in budget?	Yes
10			
11	Charter Citation:	City Charter 10.7.4	

14 Fiscal Analysis

Reallocate Police Grant Fund 2025 budget to more accourately account for expenses in accounting units 20023802 Private Foundation and 20023809 Police Foundation; update foundation project codes G2319900434300, G2319900434370, G2319900434375.

23 <u>Detail Accounting Codes:</u>

GENERAL LEDGER (GL) - ANNUAL BUDGET

27 Spending Changes

(Action Accomplished)

	GL Annual Budget			CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
1	20023802	63160	PROFESSIONAL	0	5,000	5,00
1	20023802	67530	TRANSPORTATION	4,000		4,00
1	20023802	67535	LODGING	4,000		4,00
1	20023802	67540	MEALS	1,440		1,44
1	20023802	72105	CLOTHING ALLOWANCE	2,060		2,06
1	20023802	72910	OTHER MISC SUPPLIES	3,500	10,000	13,50
1	20023809	63160	GENERAL PROFESSIONAL SERVICES	16,700		16,70
1	20023809	63415	FOOD AND BEVERAGE SERVICES	1,800		1,80
1	20023809	64220	EQUIPMENT MAINTENANCE CONTRACT	200		20
1	20023809	65165	TELEPHONE CELLULAR PHONE	100		10
1	20023809	67505	OUT OF TOWN REGISTRATION	5,000		5,00
1	20023809	67510	LOCAL REGISTRATION	2,245		2,24
1	20023809	67525	MEMBERSHIP DUES	622		62
1	20023809	67530	TRANSPORTATION	833		83
1	20023809	67535	LODGING	3,500		3,50
1	20023809	67540	MEALS	4,000		4,00
1	20023809	70120	COMPUTER HARDWARE	1,000		1,00
1	20023809	70305	OFFICE EQUIPMENT	800		80
1	20023809	70510	BOOK PERIODICAL PICTURE	1,683		1,68
1	20023809	70525	OFFICE SUPPLIES CONTRACT	517		51
1	20023809	72105	CLOTHING ALLOWANCE	1,500		1,50
1	20023809	72115	CLOTHING NON-UNIFORM	500		50
1	20023809	72120	ATHLETIC CLOTHING	1,000		1,00
1	20023809	72220	LAW ENFORCEMENT SUPPLIES	107,286	(15,000)	92,28
1	20023809	72515	ATHLETIC RECREATION	1,919		1,91
1	20023809	72525	FOOD SERVICE SUPPLIES	8,398		8,39
1	20023809	72910	OTHER MISC SUPPLIES	9,683		9,68

TOTAL: 184,286 - 184,286

63 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)
					TOTAL:	(184.286)	-	(184,286)

72			ACTIVITY LEI	DGER (AC) - LIFE TO DATE ACTIVITY BU	DGET			
73	Complete this section	for Grants, Capital, Capital E		TIF, and HRA amendments.				
74	•	, , ,						
75	Spending Changes							
76	(Action Accomplished	<i>(</i>)						
77		Life to Date Activity Budge	et			CURRENT		AMENDED
78	Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
79								
80	GPOLICE	G2319900434300	67500	TRAVEL AND TRAINING			4,000	4,000
81	GPOLICE	G2319900434300	72200	PUBLIC SAFETY SUPPLIES		4,434		4,434
82	GPOLICE	G2319900434300	72900	GEN MATERIALS AND SUPPLIES				0
83	GPOLICE	G2319900434370	72200	PUBLIC SAFETY SUPPLIES		17,298	9,000	26,298
84	GPOLICE	G2319900434375	60000	SALARIES AND WAGES		8,000		8,000
85	GPOLICE	G2319900434375	72200	PUBLIC SAFETY SUPPLIES		130,036	(13,000)	117,036
86					TOTAL:	159,768	0	159,768
87	Financing Changes							
88	(Action Accomplished	<i>(</i>)						
89		Life to Date Activity Budge	et			CURRENT		AMENDED
90	Activity Group	Activity	Account Category	Description		BUDGET	CHANGES	BUDGET
91								-
92		G2319900434300	55550	PRIVATEGRANTS			(4,000)	(4,000)
93		G2319900434370	55550	PRIVATEGRANTS			(9,000)	(9,000)
94		G2319900434375	55550	PRIVATEGRANTS	_	(138,036)	13,000	(125,036)
95					TOTAL:	(138,036)	0	(138,036)
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City of Saint Paul Financial Analysis

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File ID Number: **Budget Affected:** Operating Budget General Government Accounts Special Fund **Total Amount of Transaction:** Funding Source: Grant Appropriation already included in budget? No **Charter Citation:** City Charter 10.7.1 12 Fiscal Analysis 14 Provide a brief summary and fiscal analysis of the action proposed by the resolution: 16 ### ###

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished) Balance **CURRENT AMENDED GL Annual Budget BUDGET CHANGES BUDGET Fund-Dept-Cost Center** Account Company Description 1 20023802 63160 **PROFESSIONAL** 0 5,000 5,000 20023802 67530 **TRANSPORTATION** 4,000 4,000 20023802 67535 LODGING 4,000 4,000 20023802 67540 **MEALS** 1,440 1,440 20023802 72105 **CLOTHING ALLOWANCE** 2,060 2,060 20023802 72910 OTHER MISC SUPPLIES 3,500 10,000 13,500 20023809 63160 GENERAL PROFESSIONAL SERVICES 16,700 16,700 FOOD AND BEVERAGE SERVICES 20023809 63415 1,800 1,800 20023809 64220 **EQUIPMENT MAINTENANCE CONTRACT** 200 200 TELEPHONE CELLULAR PHONE 20023809 65165 100 100 20023809 67505 **OUT OF TOWN REGISTRATION** 5,000 5,000 LOCAL REGISTRATION 20023809 67510 2,245 2,245 20023809 67525 MEMBERSHIP DUES 622 622 **TRANSPORTATION** 67530 833 833 20023809 67535 LODGING 20023809 3,500 3,500 **MEALS** 20023809 67540 4,000 4,000 20023809 70120 **COMPUTER HARDWARE** 1,000 1,000 20023809 70305 OFFICE EQUIPMENT 800 800 20023809 70510 **BOOK PERIODICAL PICTURE** 1,683 1,683 20023809 70525 OFFICE SUPPLIES CONTRACT 517 517

TOTAL: 184,286 184,286

CLOTHING ALLOWANCE

ATHLETIC RECREATION

OTHER MISC SUPPLIES

FOOD SERVICE SUPPLIES

ATHLETIC CLOTHING

CLOTHING NON-UNIFORM

LAW ENFORCEMENT SUPPLIES

72105

72115

72120

72220

72515

72525

72910

Financing Changes ### (Action Accomplished) 20023809

20023809

20023809

20023809

20023809

20023809

20023809

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###			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)

1,500

1,000

1,919

8,398

9,683

92,286

(15,000)

500

1,500

1,000

1,919

8,398

9,683

107,286

500

TOTAL: (184,286)(184,286)### ### ### **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** ### **BUDGET CHANGES BUDGET Activity Group Activity Account Category** Description ### G2319900433100 - SPPF - EXPLORER YOUTH FUNDRAISERS 48,836 48,836 G2319900433200 - MPLS POLICE FOUNDATION - STUFF THE SLEIGH 18,830 18,830 G2319900434300 - STP POLICE FOUNDATION EXPLORERS 4,434 4,000 8,434 G2319900434301 - EXPLORERS YOUTH PARTICIPATION 18,626 18,626 G2319900434320 - ST PAUL POLICE FOUNDATION PAL 31,003 31,003 G2319900434350 - ST PAUL POLICE FOUNDATION SWAT 111,403 111,403 G2319900434370 - SPPF - STAFF FUNDRAISERS BIKE TRUCK 26,298 17,298 9,000 G2319900434375 - SPPF - LECPA GALA GIVING MOMENT 125,036 138,036 (13,000)G2319900434385 - SPPF - GALA GIVING - COAST 48,590 48,590 G2319900434400 - STP POLICE FOUND MENTAL HEALTH 9,000 9,000 G2319900434420 - RICHARD SCHULZE FAMILY FOUND 65,000 65,000 G2324900433500 - CAPITOL REGION WATERSHED DISTRICT CRWD (Ends 6/30/25) 10,000 10,000 ### TOTAL: 521.056.00 ### 521,056.00 ### Financing Changes ### (Action Accomplished) ### **CURRENT AMENDED Life to Date Activity Budget** ### **BUDGET Activity Group Account Category Description CHANGES BUDGET Activity** ### ### TOTAL: ### ### ### ### ### ### ### ### ### ### ### ### ### ### ### ### ### ###

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Operating Budget Changes Procedures Guide

In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
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	C.C. 10.07.1
		- Amend spending and financing to recognize new revenue in the appropriate company and activity	
Accept a Grant			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for appropriation total revenues in excess of those	C.C. 10.07.1
			Admin 41.03
	110411115	- Amend spending and financing to recognize	
		the grant in the appropriate company and activity	
b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
	Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were included in the current year's budget	
Transfer Appropriations within Departments:			
a.) Within the same Fund/Company	Administrative Order (A.O.)	- Mayor may transfer any unencumbered appropriation balances within a department	C.C. 10.07.4
		- Administrative order is prepared to execute the transfer	
b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
		- Amend spending and financing to recognize transfer	
	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Accept a Grant a.) If no budget has previously been established for the grant b.) Previously established grant budget Transfer Appropriations within Departments: a.) Within the same Fund/Company	In order to: Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing Accept a Grant a.) If no budget has previously been established for the grant Budget Amendment Resolution and Public Hearing b.) Previously established grant budget Award Letter and/or Grant Agreement Resolution Accepting the Grant Funds (No public hearing needed) Transfer Appropriations within Departments: a.) Within the same Fund/Company Administrative Order (A.O.)	Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.) Budget Amendment Resolution and Public Hearing - Mayor certifies that there are available for appropriation to activity - Amend spending and financing to recognize new revenue in the budget - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize new revenue in the appropriate company and activity - Amend spending and financing to recognize the grant in the budget - Amend spending and financing to recognize the grant in the properties that there are available for appropriation total revenues in excess of those estimated in the budget - Amend spending and financing to recognize the grant in the appropriate company and activity - Amend spending and financing to recognize the grant funds - Accept the awarded grant funds - Include in the resolution that the grant funds were included in the current year's budget - Administrative Order (A.O.) - Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Administrative order is prepared to execute the transfer - Amend spending and financing to recognize - Amend spe

Operating Budget Changes Procedures Guide

	In order to:	Resolution, A.O., or Other Documentation Required?	Resolution/AO Action	Charter/Code Citation
		Todon on	1100010010111011011011	
4.)	Transfer Appropriations between Departments a.) Within the same Fund/Company	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
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,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
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

	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.)	Adding new spending authority to an existing project (without changing	g the scope of the project)		
	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

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) A.O.s require periodic review by CIB Committee Transfers between departments require a resolution (completed by departments; verified and approved by OFS)	 Reduce amount in appropriate contingency fund Amend project spending and financing to recognize use of contingency funding 	Administrative Code 57.09 (3) a City Charter 10.07.4
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 Mayor recommends via resolution Public hearing	 Reduce amount in appropriate contingency fund ("unallocated reserve account") Amend project spending and financing to recognize use of contingency funding 	Administrative Code 57.09 (3) b City Charter 10.07.4

Capital Project and Budget Changes Procedures Guide

	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
	Add a new project			
5.)	OR			
	Expand the scope of an existing project			
		CIB Committee review and recommendation		
		Mayor recommends via resolution	- Amend project financing and spending to recognize	Administrative Code 57.09 (1)
	a.) Financing source is new money	Compliance with City Comprehensive Plan	new revenue	City Charter 10.07.1
		Public hearing		
		All proposed uses of Contingency funds must first be reviewed by OFS		
	h) Financina commo is contingency	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	b.) Financing source is contingency	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)
0.)	Deciare a project abandoned	Council resolution	- 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	Declare an approved project abandoned or completed with excess balances (see process above) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	
		adopted (see process above)		

(Select Department) Multiple Departments City Attorney's Office City Council **Emergency Management** Financial Services 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

CIB Budget

Departments

Affected Budgets Already Appropriated? General vs. Special Fund **Funding Source** (Choose CIB or Operating) (Choose General, Special or Capital) (Select Funding Source) (Yes or No?) Transfer of Appropriations Yes General Fund Both Operating and CIB Budgets Grant No Operating Budget Special Fund Donation Capital Multiple Multiple Funds Other

Company

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(Choose Company)