

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: RES PH 26-22
2
3 Budget Affected: Operating Budget Police Department Special Fund
4
5 Total Amount of Transaction: 125,000.00
6
7 Funding Source: Grant
8
9 Appropriation already included in budget? No
10
11 Charter Citation: City Charter 10.7.1

14 Fiscal Analysis

16 Authorizing the Police Department to amend the 2026 grant fund budget for the Violent Crimes Enforcement Team (VCET) 2026 sub-grant
17 received from Ramsey County.

23 Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

27 Spending Changes

27 Spending Changes 28 (Action Accomplished)

GL Annual Budget					CURRENT BUDGET	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description		CHANGES	BUDGET
1	20023814	60180	Overtime Police Sworn	-	46,000	46,000
1	20023814	61015	Medicare Police	-	667	667
1	20023814	61130	Pera Police	-	6,833	6,833
1	20023814	63160	General Professional Services	-	2,500	2,500
1	20023814	67505	Out of Town Registration	-	1,200	1,200
1	20023814	67510	Local Registration	-	400	400
1	20023814	67525	Membership Dues	-	150	150
1	20023814	67535	Lodging	-	1,500	1,500
1	20023814	67540	Meals	-	250	250
1	20023814	64705	Vehicle Rental	-	26,000	26,000
1	20023814	70130	Computer Supplies	-	2,000	2,000
1	20023814	70530	General Office Supplies	-	2,000	2,000
1	20023814	72220	Law Enforcement Supplies	-	5,000	5,000
1	20023814	65160	Telephone	-	5,500	5,500
1	20023814	63370	Investigations	-	25,000	25,000
TOTAL :				-	125,000	125,000

48 Financing Changes

49 *(Action Accomplished)*

GL Annual Budget					CURRENT BUDGET	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description		CHANGES	BUDGET
1	20023814	43510	State Grant Other Admin		-	(125,000)
				TOTAL:	-	(125,000)

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

58 Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.

60 Spending Changes

60 Spending Changes 61 (Action Accomplished)

Life to Date Activity Budget				CURRENT BUDGET	AMENDED BUDGET
Activity Group	Activity	Account Category	Description	CHANGES	BUDGET
GPOLICE	G2326751134291	60180	Overtime Police Sworn	-	46,000
GPOLICE	G2326751134291	61015	Medicare Police	667	667
GPOLICE	G2326751134291	61130	Pera Police	6,833	6,833
GPOLICE	G2326751134291	63160	General Professional Services	2,500	2,500
GPOLICE	G2326751134291	67505	Out of Town Registration	1,200	1,200
GPOLICE	G2326751134291	67510	Local Registration	400	400
GPOLICE	G2326751134291	67525	Membership Dues	150	150

72	GPOLICE	G2326751134291	67535	Lodging	1,500	1,500		
73	GPOLICE	G2326751134291	67540	Meals	250	250		
74	GPOLICE	G2326751134291	64705	Vehicle Rental	26,000	26,000		
75	GPOLICE	G2326751134291	70130	Computer Supplies	2,000	2,000		
76	GPOLICE	G2326751134291	70530	General Office Supplies	2,000	2,000		
77	GPOLICE	G2326751134291	72220	Law Enforcement Supplies	5,000	5,000		
78	GPOLICE	G2326751134291	65160	Telephone	5,500	5,500		
79	GPOLICE	G2326751134291	63370	Investigations	25,000	25,000		
80					TOTAL:	-	125,000	125,000

81 **Financing Changes**

82 *(Action Accomplished)*

Life to Date Activity Budget				CURRENT BUDGET	AMENDED BUDGET
Activity Group	Activity	Account Category	Description		
86	GPOLICE	G2326751134291	43510	State Grant Other Admin	-
87					(125,000)
88					(125,000)
89					(125,000)
90					(125,000)
91					(125,000)
				TOTAL:	-
					(125,000)
					(125,000)

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.) Recognize additional/unanticipated revenues (Ex. Outperforming revenues, outside donations, etc.)	Budget Amendment Resolution and Public Hearing	<ul style="list-style-type: none"> - 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.) Accept a Grant			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement Budget Amendment Resolution and Public Hearing	<ul style="list-style-type: none"> - Mayor certifies 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 	C.C. 10.07.1 Admin 41.03
b.) Previously established grant budget	Award Letter and/or Grant Agreement Resolution Accepting the Grant Funds (No public hearing needed)	<ul style="list-style-type: none"> - Accept the awarded grant funds - Include in the resolution that the grant funds were included in the current year's budget 	
3.) Transfer Appropriations within Departments:			
a.) Within the same Fund/Company	Administrative Order (A.O.)	<ul style="list-style-type: none"> - Mayor may transfer any unencumbered appropriation balances within a department - Administrative order is prepared to execute the transfer 	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	<ul style="list-style-type: none"> - Mayor recommends and council approves through resolution to transfer appropriations between companies - 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.) Transfer Appropriations between Departments			
a.) Within the same Fund/Company	Budget Amendment Resolution	<ul style="list-style-type: none"> - Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer 	C.C. 10.07.4
b.) Between Funds/Companies	Budget Amendment Resolution	<ul style="list-style-type: none"> - Mayor recommends and council approves through resolution to transfer appropriations between departments - Amend spending and financing to recognize transfer 	C.C. 10.07.4
5.) Allow appropriations to lapse (non-capital improvement dollars)	None	<ul style="list-style-type: none"> - No action required. 	C.C. 10.08
For Lapse of appropriations - Capital improvements see City Charter 10.09.		<ul style="list-style-type: none"> -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.		<ul style="list-style-type: none"> - All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes 	
6.) Enact Emergency Appropriation	<p>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</p>	<ul style="list-style-type: none"> - 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	<p>Report by the Mayor of the estimated amount of the deficit</p> <p>Recommendation by the Mayor to the City Council of steps to be taken</p>	<ul style="list-style-type: none"> - 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>	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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</p> <p>A.O.s require periodic review by CIB Committee</p> <p>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</p>	<ul style="list-style-type: none">- 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)	<p>All proposed uses of Contingency funds must first be reviewed by OFS</p> <p>CIB Committee review and recommendation</p> <p>Mayor recommends via resolution</p> <p>Public hearing</p>	<ul style="list-style-type: none">- 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

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
<hr/>			
Add a new project			
<hr/>			
5.) OR			
Expand the scope of an existing project			
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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
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b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS CIB Committee review and recommendation Mayor recommends via resolution Public hearing	- Transfer dollars from contingency to new project - Amend spending and financing to recognize transfer	Administrative Code 57.09 (1) City Charter 10.07.4
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6.) Declare a project abandoned	Council resolution	- Identify project as abandoned - Transfer appropriation for the abandoned project to a separate contingency fund ("unallocated reserve account") - 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
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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	
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<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			Grant	No	3
City Council	Both Operating and CIB Budgets	General Fund	Donation		5
Emergency Management	Operating Budget	Special Fund	Multiple		8
Financial Services	CIB Budget	Capital	Other		9
Fire and Safety Services		Multiple Funds			
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					