**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: AO 23-63

Budget Affected: Operating Budget Police Department Special Fund

Total Amount of Transaction: -

Funding Source: Transfer of Appropriations

Appropriation already included in budget? Yes

Charter Citation: 10.7.1

Fiscal Analysis

Reallocate budget to more accurately reflect spending in both AU and Activity Ledgers.

Detail Accounting Codes:

**GENERAL LEDGER (GL) - ANNUAL BUDGET**

**Spending Changes**

*(Action Accomplished)*

| GL Annual Budget | | | | | | |
|---|---|---|---|---|---|---|
| **Company** | **Fund-Dept-Cost Center** | **Account** | **Description** | **CURRENT BUDGET** | **CHANGES** | **AMENDED BUDGET** |
| 1 | 20023878 | 60125 | SHIFT DIFFERENTIAL SWORN | 133,464 | (57,750) | 75,714 |
| 1 | 20023878 | 63160 | GENERAL PROFESSIONAL SERVICES | 110,916 | 96,750 | 207,666 |
| 1 | 20023878 | 72220 | LAW ENFORCEMENT SUPPLIES | 46,875 | (39,000) | 7,875 |
| | | | TOTAL: | 291,255 | - | 291,255 |

**Financing Changes**

*(Action Accomplished)*

| GL Annual Budget | | | | | | |
|---|---|---|---|---|---|---|
| **Company** | **Fund-Dept-Cost Center** | **Account** | **Description** | **CURRENT BUDGET** | **CHANGES** | **AMENDED BUDGET** |
| | | | | | - | - |
| | | | TOTAL: | - | - | - |

**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 | | | | | | |
|---|---|---|---|---|---|---|
| **Activity Group** | **Activity** | **Account Category** | **Description** | **CURRENT BUDGET** | **CHANGES** | **AMENDED BUDGET** |
| **G-POLICE** | **G2320607034264** | 60110 | POLICE SWORN | 133,464 | (57,750) | 75,714 |
| **G-POLICE** | **G2320607034264** | 63160 | GENERAL PROFESSIONAL SERVICES | 110,916 | 96,750 | 207,666 |
| **G-POLICE** | **G2320607034264** | 71805 | EQUIPMENT PART AND SUPPLIES | 46,875 | (39,000) | 7,875 |
| | | | TOTAL: | 291,255.00 | - | 291,255.00 |

**Financing Changes**

*(Action Accomplished)*

| Life to Date Activity Budget | | | | | | |
|---|---|---|---|---|---|---|
| **Activity Group** | **Activity** | **Account Category** | **Description** | **CURRENT BUDGET** | **CHANGES** | **AMENDED BUDGET** |
| | | | TOTAL: | - | - | - |

| | | |
|---|---|---|
| TOTAL: | 0 | 0 |

| Company | GL Annual Budget Acct Unit | Account | Description | CURRENT BUDGET | CHANGES |
|---|---|---|---|---|---|
| 1 | 10023400 | 64105 | Building Repair Service | 26,880 | (9,607) |
| 1 | 10023400 | 70305 | Office Equipment | 9,659 | (7,598) |
| 1 | 10023400 | 72225 | Chemical Laboratory | 84,989 | (75,900) |
| 1 | 10023400 | 76805 | Capital Outlay | - | 93,105 |
| | | | TOTAL: | 121,528 | - |

| AMENDED BUDGET |
|---|
| 17,273 |
| 2,061 |
| 9,089 |
| 93,105 |
| 121,528 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1 | 10023400 | 64105 | Building Repair Servi | 26879.63 | -9607 | 17272.63 |
| 1 | 10023400 | 70305 | Office Equipment | 9659.2 | -7598.2 | 2061 |
| 1 | 10023400 | 72225 | Chemical Laboratory | 84988.92 | -75900 | 9088.92 |
| 1 | 10023400 | 76805 | Capital Outlay | 0 | 93105.2 | 93105.2 |
| | | | TOTAL: | 121527.8 | 0 | 121527.8 |

(9,607)
(7,598)
(75,900)
93,105

## Operating Budget Changes Procedures Guide

2/14/2014

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| | In order to: | Resolution, A.O., or Other Documentation Required? | Resolution/AO Action | Charter/Code Citation |
|---|---|---|---|---|
| 1.) | **Recognize additional/unanticipated revenues**<br>(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<br><br>- 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 | | |
| | 67535 | Lodging | | |
| | 67540 | Meals | | |

| | 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)**<br><br>For Lapse of appropriations - Capital improvements see City Charter 10.09.<br><br>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. | None | - No action required.<br><br>-All non-encumbered appropriations will fall to fund balance at the end of the fiscal year.<br><br>- All encumbered appropriations will be re-appropriated in the following fiscal year's budget for the same purposes | C.C. 10.08 |
| 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<br><br>Budget Amendment Resolution | - Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the council | C.C. 10.07.2<br><br>C.C. 6.06 |
| 7.) | **Reduction of Appropriations** | Report by the Mayor of the estimated amount of the deficit<br><br>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)<br><br>Periodic review by the CIB Committee | - Amend project financing and spending<br><br>- Transfer excess appropriation to contingency when applicable | Administrative Code 57.09 (2)<br><br>City Charter 10.09 - Accomplished projects |
| 2.) | Close a completed project with no excess balances, but excess spending authority | Administrative Order (completed by OFS)<br><br>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 the scope of the project) | | | |
| | a.) Financing source is new money | CIB Committee review and recommendation<br><br>Mayor recommends via resolution<br><br>Compliance with City Comprehensive Plan<br><br>Public hearing | - Amend project financing and spending to recognize new revenue | Administrative Code 57.09 (1)<br><br>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<br><br>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)<br><br>A.O.s require periodic review by CIB Committee<br><br>Transfers between departments require a resolution (completed by departments; verified and approved by OFS) | - Reduce amount in appropriate contingency fund<br><br>- Amend project spending and financing to recognize use of contingency funding | Administrative Code 57.09 (3) a<br><br>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<br><br>CIB Committee review and recommendation<br><br>Mayor recommends via resolution<br><br>Public hearing | - Reduce amount in appropriate contingency fund ("*unallocated reserve account* ")<br><br>- Amend project spending and financing to recognize use of contingency funding | Administrative Code 57.09 (3) b<br><br>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 |
|---|---|---|---|
| Add a new project<br>5.) OR<br>Expand the scope of an existing project | | | |
| a.) Financing source is new money | CIB Committee review and recommendation<br>Mayor recommends via resolution<br>Compliance with City Comprehensive Plan<br>Public hearing | - Amend project financing and spending to recognize new revenue | Administrative Code 57.09 (1)<br>City Charter 10.07.1 |
| b.) Financing source is contingency | All proposed uses of Contingency funds must first be reviewed by OFS<br>CIB Committee review and recommendation<br>Mayor recommends via resolution<br>Public hearing | - Transfer dollars from contingency to new project<br>- Amend spending and financing to recognize transfer | Administrative Code 57.09 (1)<br>City Charter 10.07.4 |
| 6.) Declare a project abandoned | Council resolution | - Identify project as abandoned<br>-Transfer appropriation for the abandoned project to a separate contingency fund ("*unallocated reserve account* ")<br>- 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)<br>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)<br>2) Add new project after capital improvement budget is adopted (see process above) | - Can accomplish both steps in one resolution | |

| Departments | Affected Budgets | General vs. Special Fund | Funding Source | Already Appropriated? | Company |
|---|---|---|---|---|---|
| (Select Department) | (Choose CIB or Operating) | (Choose General, Special or Capital) | (Select Funding Source) | (Yes or No?) | (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 | | | | | |