

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.

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36

37

38

39

40

41

42

43

44

45

46

47

48

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

City of Saint Paul Financial Analysis

File ID Number:RES 22-1767

Budget Affected:General Government AccountsSpecial Fund

Total Amount of Transaction:-

Funding Source:Grant

Appropriation already included in budget?Yes

Charter Citation:10.7.4

Fiscal Analysis

Moving funds to correct ARP spending and revenue accounts.

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	20017820	60105	FULL TIME CERTIFIED		10,649,437	-	10,649,437	
1	20017820	60110	POLICE SWORN		2,000,000	-	2,000,000	
1	20017820	60115	FIRE SWORN		12,230,000	-	12,230,000	
1	20017820	60140	FULL TIME APPOINTED		344,520	-	344,520	
1	20017820	60305	PART TIME CERTIFIED		247,261	-	247,261	
1	20017820	60310	PART TIME NOT CERTIFIED		53,954	-	53,954	
1	20017820	60410	NOT CERTIFIED TEMP SEASONAL		1,993,061	-	1,993,061	
1	20017820	60835	SALARY NEEDS		1,323	-	1,323	
1	20017820	61005	SOCIAL SECURITY		250,037	-	250,037	
1	20017820	61010	MEDICARE REGULAR		59,025	-	59,025	
1	20017820	61110	PERA COORDINATED PENSION		305,301	-	305,301	
1	20017820	61210	EMPLOYEE HEALTH INSURANCE		798,766	-	798,766	
1	20017820	61501	OTHER EMPLOYEE BENEFITS		57,071	-	57,071	
1	20017820	61550	INDIRECT FRINGES		203,534	-	203,534	
1	20017820	63160	GENERAL PROFESSIONAL SERVICE		11,906,222	1,655,000	13,561,222	
1	20017820	68105	MANAGEMENT AND ADMIN SERVICE		969,910	23,000	992,910	
1	20017820	68185	TRAFFIC SERVICES		200,000	-	200,000	
1	20017820	70110	COMPUTER SOFTWARE		31,493	-	31,493	
1	20017820	70530	GEN OFFICE SUPPLIES		31,778	-	31,778	
1	20017820	71205	ELECTRICITY		20,392	-	20,392	
1	20017820	73120	OUTSIDE LOAN		10,384,489	-	10,384,489	
1	20017820	73220	PMT TO SUBCONTRACTOR GRANT		8,500,000	(8,500,000)	-	
1	20017820	73225	PMT TO SUBRECIPIENT		-	28,360,000	28,360,000	
1	20017820	73230	PMT TO BENEFICIARY		-	8,477,000	8,477,000	
1	20017820	73555	PMT TO SUBCONTRACTOR		30,360,000	(30,360,000)	-	
1	20017820	74105	CONTINGENCY		67,757,412	-	67,757,412	
1	20017820	76805	CAPITAL OUTLAY		4,404,708	345,000	4,749,708	
1	20017820	79205	TRANSFER TO GENERAL FUND		1,771,441	-	1,771,441	
1	20017820	79210	TRANSFER TO SPEC REVENUE FUND		3,332,391	-	3,332,391	
TOTAL:					168,863,526	-	168,863,526	
Financing Changes								
(Action Accomplished)								
GL Annual Budget					CURRENT		AMENDED	
Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET	
1	20017820	59910	Use of Fund Equity		(81,035,102)	-	(81,035,102)	
1	20017820	43030	Dept of Treasury		(83,320,812)	-	(83,320,812)	
TOTAL:					(164,355,914)	-	(164,355,914)	

73	
74	ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET
75	Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.
76	
77	Spending Changes
78	(Action Accomplished)
79	Life to Date Activity Budget
80	Activity GroupActivityAccount CategoryDescriptionCURRENT BUDGETCHANGESAMENDED BUDGET
81	G-GrantsG172160901400073555PMT TO SUBCONTRACTOR, Water Lead Pipe Replacement10,500,000(10,500,000)-
82	G-GrantsG172160901400073225PMT TO SUBRECIPIENT, Water Lead Pipe Replacement-10,500,00010,500,000
83	G-GrantsG172160901300273220PMT TO SUBCONTRACTOR GRANT, Cathedral Heritage Foundation37,000(37,000)-
84	G-GrantsG172160901300273230PMT TO BENEFICIARY, Cathedral Heritage Foundation-37,00037,000
85	G-GrantsG172160901300373220PMT TO SUBCONTRACTOR GRANT, Twin Cities Jazz Festival40,000(40,000)-
86	G-GrantsG172160901300373230PMT TO BENEFICIARY, Twin Cities Jazz Festival-40,00040,000
87	G-GrantsG172160901300473220PMT TO SUBCONTRACTOR GRANT, MN Children's Museum1,000,000(1,000,000)-
88	G-GrantsG172160901300473230PMT TO BENEFICIARY, MN Children's Museum-1,000,0001,000,000
89	G-GrantsG172160901300573220PMT TO SUBCONTRACTOR GRANT, MN Museum of American Art200,000(200,000)-
90	G-GrantsG172160901300573230PMT TO BENEFICIARY, MN Museum of American Art-200,000200,000
91	G-GrantsG172160901300673220PMT TO SUBCONTRACTOR GRANT, Visit Saint Paul1,500,000(1,500,000)-
92	G-GrantsG172160901300673230PMT TO BENEFICIARY, Visit Saint Paul-1,500,0001,500,000
93	G-GrantsG172160901300773220PMT TO SUBCONTRACTOR GRANT, Schmidt Keg House1,200,000(1,200,000)-
94	G-GrantsG172160901300773230PMT TO BENEFICIARY, Schmidt Keg House-1,200,0001,200,000
95	G-GrantsG172160901300873220PMT TO SUBCONTRACTOR GRANT, Science Museum of MN500,000(500,000)-
96	G-GrantsG172160901300873230PMT TO BENEFICIARY, Science Museum of MN-500,000500,000
97	G-GrantsG172160901002473555PMT TO SUBCONTRACTOR, ONS Community Council Grants4,000,000(4,000,000)-
98	G-GrantsG172160901002473225PMT TO SUBRECIPIENT, ONS Community Council Grants-4,000,0004,000,000
99	G-GrantsG172160901500173555PMT TO SUBCONTRACTOR, Youth Employment Affiliate100,000(100,000)-
100	G-GrantsG172160901500173225PMT TO SUBRECIPIENT, Youth Employment Affiliate-100,000100,000
101	G-GrantsG172160901500273555PMT TO SUBCONTRACTOR, Drivers License Academy250,000(250,000)-
102	G-GrantsG172160901500273225PMT TO SUBRECIPIENT, Drivers License Academy-250,000250,000
103	G-GrantsG172160901500373555PMT TO SUBCONTRACTOR, LEAP Project600,000(600,000)-
104	G-GrantsG172160901500373225PMT TO SUBRECIPIENT, LEAP Project-600,000600,000
105	G-GrantsG172160901500473555PMT TO SUBCONTRACTOR, No Barrier Employment750,000(750,000)-
106	G-GrantsG172160901500473225PMT TO SUBRECIPIENT, No Barrier Employment-750,000750,000
107	G-GrantsG172160901500573555PMT TO SUBCONTRACTOR, Digital Career Pathways and Resource Hub750,000(750,000)-
108	G-GrantsG172160901500573225PMT TO SUBRECIPIENT, Digital Career Pathways and Resource Hub-750,000750,000
109	G-GrantsG172160901500673555PMT TO SUBCONTRACTOR, Earn and Learn Models9,410,000(9,410,000)-
110	G-GrantsG172160901500673225PMT TO SUBRECIPIENT, Earn and Learn Models-7,410,0007,410,000
111	G-GrantsG172160901500663160PROFESSIONAL SERVICES, Earn and Learn Models1,790,0002,000,0003,790,000
112	G-GrantsG172160901002973220PMT TO SUBCONTRACTOR GRANT, Guaranteed Income4,000,000(4,000,000)-
113	G-GrantsG172160901002973230PMT TO BENEFICIARY, Guaranteed Income-4,000,0004,000,000
114	G-GrantsG172160901002863160GENERAL PROFESSIONAL SERVICE, Parks and Rec Expansion1,500,000(345,000)1,155,000
115	G-GrantsG172160901002876505EQUIPMENT, Parks and Rec Expansion-345,000345,000
116	TOTAL: 38,127,000-38,127,000
117	

118 **Financing Changes**

119 *(Action Accomplished)*

120	Life to Date Activity Budget				CURRENT	AMENDED	
121	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
122	G-Grants	G172609010001	43101	FEDERAL GRANT STATE ADMIN, Downtown Public Safety	(647,843)	647,843	-
123	G-Grants	G172609010001	43030	DEPT OF TREASURY, Downtown Public Safety	-	(647,843)	(647,843)
124	G-Grants	G172609010002	43101	FEDERAL GRANT STATE ADMIN, SPIP	(250,000)	250,000	-
125	G-Grants	G172609010002	43030	DEPT OF TREASURY, SPIP	-	(250,000)	(250,000)
126	G-Grants	G172609010003	43101	FEDERAL GRANT STATE ADMIN, Right Track	(575,000)	575,000	-
127	G-Grants	G172609010003	43030	DEPT OF TREASURY, Right Track	-	(575,000)	(575,000)
128	G-Grants	G172609010004	43101	FEDERAL GRANT STATE ADMIN, CAO Criminal Backlog	(2,723,958)	2,723,958	-
129	G-Grants	G172609010004	43030	DEPT OF TREASURY, CAO Criminal Backlog	-	(2,723,958)	(2,723,958)
130	G-Grants	G172609010005	43101	FEDERAL GRANT STATE ADMIN, Public Works Painter	(200,000)	200,000	-
131	G-Grants	G172609010005	43115	USTREAS MN DEPT OF REVENUE, Public Works Painter	166,443	(166,443)	-
132	G-Grants	G172609010005	43030	DEPT OF TREASURY, Public Works Painter	-	(33,557)	(33,557)
133	G-Grants	G172609010006	43101	FEDERAL GRANT STATE ADMIN, Police Patrols Enforcement	(975,000)	975,000	-
134	G-Grants	G172609010006	43030	DEPT OF TREASURY, Police Patrols Enforcement	-	(975,000)	(975,000)
135	G-Grants	G172609010007	43101	FEDERAL GRANT STATE ADMIN, DSI Unsheltered Response	(311,843)	311,843	-
136	G-Grants	G172609010007	43030	DEPT OF TREASURY, DSI Unsheltered Response	-	(311,843)	(311,843)
137	G-Grants	G172609010008	43101	FEDERAL GRANT STATE ADMIN, ARP Administration	(850,000)	850,000	-
138	G-Grants	G172609010008	43115	USTREAS MN DEPT OF REVENUE, ARP Administration	(1,000,029)	1,000,029	-
139	G-Grants	G172609010008	43030	DEPT OF TREASURY, ARP Administration	-	(1,850,029)	(1,850,029)
140	G-Grants	G172609010009	43101	FEDERAL GRANT STATE ADMIN, Rivercentre Ramp	(1,700,000)	1,700,000	-
141	G-Grants	G172609010009	43030	DEPT OF TREASURY, Rivercentre Ramp	-	(1,700,000)	(1,700,000)
142	G-Grants	G172609010010	43101	FEDERAL GRANT STATE ADMIN, Library Staff Restoration	(240,000)	240,000	-
143	G-Grants	G172609010010	43115	USTREAS MN DEPT OF REVENUE, Library Staff Restoration	(1,037,956)	1,037,956	-
144	G-Grants	G172609010010	43030	DEPT OF TREASURY, Library Staff Restoration	-	(1,277,956)	(1,277,956)
145	G-Grants	G172609010011	43101	FEDERAL GRANT STATE ADMIN, Parks Staff Restoration	(230,000)	230,000	-
146	G-Grants	G172609010011	43115	USTREAS MN DEPT OF REVENUE, Parks Staff Restoration	(1,131,810)	1,131,810	-
147	G-Grants	G172609010011	43030	DEPT OF TREASURY, Parks Staff Restoration	-	(1,361,810)	(1,361,810)
148	G-Grants	G172609010012	43101	FEDERAL GRANT STATE ADMIN, Council Technology	(10,000)	10,000	-
149	G-Grants	G172609010012	43115	USTREAS MN DEPT OF REVENUE, Council Technology	318	(318)	-
150	G-Grants	G172609010012	43030	DEPT OF TREASURY, Council Technology	-	(9,682)	(9,682)
151	G-Grants	G172609010013	43101	FEDERAL GRANT STATE ADMIN, DSI Customer Service	(181,000)	181,000	-
152	G-Grants	G172609010013	43030	DEPT OF TREASURY, DSI Customer Service	-	(181,000)	(181,000)
153	G-Grants	G172609010015	43101	FEDERAL GRANT STATE ADMIN, Fire EMS Supervisor	(40,000)	40,000	-
154	G-Grants	G172609010015	43115	USTREAS MN DEPT OF REVENUE, Fire EMS Supervisor	34,389	(34,389)	-
155	G-Grants	G172609010015	43030	DEPT OF TREASURY, Fire EMS Supervisor	-	(5,611)	(5,611)
156	G-Grants	G172609010016	43101	FEDERAL GRANT STATE ADMIN, Police LECPA	(181,000)	181,000	-
157	G-Grants	G172609010016	43115	USTREAS MN DEPT OF REVENUE, Police LECPA	56,986	(56,986)	-
158	G-Grants	G172609010016	43030	DEPT OF TREASURY, Police LECPA	-	(124,014)	(124,014)
159	G-Grants	G172609010017	43001	FEDERAL DIRECT GRANTS, CAO Office of Neighborhood Safety	(25,000)	25,000	-
160	G-Grants	G172609010017	43115	USTREAS MN DEPT OF REVENUE, CAO Office of Neighborhood Safety	25,000	(25,000)	-
161	G-Grants	G172609010018	43115	USTREAS MN DEPT OF REVENUE, EM Radio Replacement	(3,489,540)	3,489,540	-
162	G-Grants	G172609010018	43030	DEPT OF TREASURY, EM Radio Replacement	-	(3,489,540)	(3,489,540)
163	G-Grants	G172609010019	43115	USTREAS MN DEPT OF REVENUE, Recognition Pay	(1,000,000)	1,000,000	-
164	G-Grants	G172609010019	43030	DEPT OF TREASURY, Recognition Pay	-	(1,000,000)	(1,000,000)
165	G-Grants	G172609010020	43115	USTREAS MN DEPT OF REVENUE, Budget Stabillization	(3,332,391)	3,332,391	-
166	G-Grants	G172609010020	43030	DEPT OF TREASURY, Budget Stabilization	-	(3,332,391)	(3,332,391)
167	G-Grants	G172609010021	43115	USTREAS MN DEPT OF REVENUE, Police Attrition Reduction	(1,771,441)	1,771,441	-
168	G-Grants	G172609010021	43030	DEPT OF TREASURY, Police Attrition Reduction	-	(1,771,441)	(1,771,441)
169	G-Grants	G172609010022	43115	USTREAS MN DEPT OF REVENUE,Fire Recruitment Exam	(460,000)	460,000	-
170	G-Grants	G172609010022	43030	DEPT OF TREASURY, Fire Recruitment Exam	-	(460,000)	(460,000)
171	G-Grants	G172609010023	43115	USTREAS MN DEPT OF REVENUE, Police Academy Pilot	(1,035,000)	1,035,000	-
172	G-Grants	G172609010023	43030	DEPT OF TREASURY, Police Academy Pilot	-	(1,035,000)	(1,035,000)
173	G-Grants	G172609012000	43115	USTREAS MN DEPT OF REVENUE, Affordable Housing	(8,956,283)	8,956,283	-
174	G-Grants	G172609012000	43030	DEPT OF TREASURY, Affordable Housing	-	(8,956,283)	(8,956,283)
175	G-Grants	G172609013001	43115	USTREAS MN DEPT OF REVENUE, PED Tourism Administration	(23,000)	23,000	-
176	G-Grants	G172609013001	43030	DEPT OF TREASURY, PED Tourism Administration	-	(23,000)	(23,000)
177	G-Grants	G172609013002	43115	USTREAS MN DEPT OF REVENUE, Cathedral Heritage Foundation	(37,000)	37,000	-
178	G-Grants	G172609013002	43030	DEPT OF TREASURY, Cathedral Heritage Foundation	-	(37,000)	(37,000)
179	G-Grants	G172609013003	43115	USTREAS MN DEPT OF REVENUE, Twin Cities Jazz Festival	(40,000)	40,000	-
180	G-Grants	G172609013003	43030	DEPT OF TREASURY, Twin Cities Jazz Festival	-	(40,000)	(40,000)
181	G-Grants	G172609013004	43115	USTREAS MN DEPT OF REVENUE, MN Childrens Museum	(1,000,000)	1,000,000	-
182	G-Grants	G172609013004	43030	DEPT OF TREASURY, MN Childrens Museum	-	(1,000,000)	(1,000,000)
183	G-Grants	G172609013005	43115	USTREAS MN DEPT OF REVENUE, MN Museum of American Art	(200,000)	200,000	-
184	G-Grants	G172609013005	43030	DEPT OF TREASURY, MN Museum Americna Art	-	(200,000)	(200,000)
185	G-Grants	G172609013006	43115	USTREAS MN DEPT OF REVENUE, Visit Saint Paul	(1,500,000)	1,500,000	-
186	G-Grants	G172609013006	43030	DEPT OF TREASURY, Visit Saint Paul	-	(1,500,000)	(1,500,000)
187	G-Grants	G172609013007	43115	USTREAS MN DEPT OF REVENUE, Schmidt Keg House	(1,200,000)	1,200,000	-
188	G-Grants	G172609013007	43030	DEPT OF TREASURY, Schmidt Keg House	-	(1,200,000)	(1,200,000)
189	G-Grants	G172609013008	43115	USTREAS MN DEPT OF REVENUE, Science Museum of MN	(500,000)	500,000	-
190	G-Grants	G172609013008	43030	DEPT OF TREASURY, Science Museum of MN	-	(500,000)	(500,000)
191	G-Grants	G172609014000	43115	USTREAS MN DEPT OF REVENUE, Water Lead Pipe Replacement	(4,000,000)	4,000,000	-
192	G-Grants	G172609014000	43030	DEPT OF TREASURY, Water Lead Pipe Replacement	(10,500,000)	(4,000,000)	(14,500,000)
193	G-Grants	G1721609019999	43115	USTREAS MN DEPT OF REVENUE, ARP FRF	(9,372,030)	9,372,030	-
194	G-Grants	G1721609019999	43030	DEPT OF TREASURY, ARP FRF	(39,003,467)	(9,372,030)	(48,375,497)
195	TOTAL:				(99,447,454)	-	(99,447,454)

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	- 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	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing	- Amend spending and financing to recognize the grant in the appropriate company and activity	Admin 41.03
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	
3.) Transfer Appropriations within Departments:			
a.) Within the same Fund/Company	Administrative Order (A.O.)	- 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	- 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.) <u>Transfer Appropriations between Departments</u>			
a.) Within the same Fund/Company	Budget Amendment Resolution	- 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	- 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	- 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, 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.) Reduction of Appropriations	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>			
a.) Financing source is new money	CIB Committee review and recommendation		
	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		
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS		
	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> ")	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
7.) Replace an approved project with a new project	1) Declare an approved project abandoned or completed with excess balances (see process above)	- Can accomplish both steps in one resolution	
	2) Add new project after capital improvement budget is adopted (see process above)		

<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					