

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	<u>File ID Number:</u>	AO 25-12
2		
3	<u>Budget Affected:</u>	Operating Budget Water Department Special Fund
4		
5	<u>Total Amount of Transaction:</u>	-
6		
7	<u>Funding Source:</u>	Transfer of Appropriations
8		
9		Appropriation already included in budget? Yes
10		
11	<u>Charter Citation:</u>	City Charter 10.7.4
12		

Fiscal Analysis

The Board of Water Commisioners approved Resolution 25-303 on February 18, 2025 amending the 2025 budget for a staff and organizational restructure

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget					CURRENT	CHANGES	AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET		BUDGET
RESTRUCTURE STAFF MOVEMENTS							
8	69082100	60105	Full time Certified		573,541.00	263,500.00	837,041.00
8	69082100	60145	Trades no City Benefits		-	295,867.00	295,867.00
8	69082100	61210	Employee health insurance		125,964.00	73,952.00	199,916.00
8	69082100	61110	Pera Coordinated Pension		71,106.50	23,880.00	94,986.50
8	69082100	61550	Indirect Fringes		35,046.75	24,678.00	59,724.75
8	69082100	61010	Medicare		14,042.75	8,111.00	22,153.75
8	69082100	61005	Social Security		59,628.00	34,680.00	94,308.00
8	69082100	63325	Refuse Disposcal		7,500.00	35,000.00	42,500.00
8	69082100	64105	Buiding repair service		200,000.00	75,000.00	275,000.00
8	69082100	64205	Elevator maintenance		-	14,600.00	14,600.00
8	69082100	71520	general building repair		5,000.00	7,000.00	12,000.00
8	69082100	71525	plumbing supplies		-	1,500.00	1,500.00
8	69082100	71535	painting supplies		-	15,000.00	15,000.00
8	69082100	71540	janitorial supplies		10,000.00	25,000.00	35,000.00
8	69082100	72725	lumber		-	1,000.00	1,000.00
8	69082430	60105	Full time Certified		3,205,507.00	(291,702.00)	2,913,805.00
8	69082430	60145	Trades no City Benefits		546,109.00	(295,867.00)	250,242.00
8	69082430	61210	Employee health insurance		614,947.00	(57,466.00)	557,481.00
8	69082430	61110	Pera Coordinated Pension		253,905.00	(21,876.00)	232,029.00
8	69082430	61550	Indirect Fringes		144,042.00	(21,891.00)	122,151.00
8	69082430	61010	Medicare		57,127.00	(8,520.00)	48,607.00
8	69082430	61005	Social Security		244,255.00	(36,429.00)	207,826.00
8	69082430	63325	Refuse Disposcal		35,000.00	(35,000.00)	-
8	69082430	64105	Buiding repair service		150,000.00	(75,000.00)	75,000.00
8	69082430	64205	Elevator maintenance		14,600.00	(14,600.00)	-
8	69082430	71520	general building repair		18,000.00	(7,000.00)	11,000.00
8	69082430	71525	plumbing supplies		5,000.00	(1,500.00)	3,500.00
8	69082430	71535	painting supplies		15,000.00	(15,000.00)	-
8	69082430	71540	janitorial supplies		25,000.00	(25,000.00)	-
8	69082430	72725	lumber		1,000.00	(1,000.00)	-
8	69082120	60105	Full time Certified		763,721.00	(77,424.00)	686,297.00
8	69082120	61210	Employee health insurance		190,116.00	(24,408.00)	165,708.00
8	69082120	61110	Pera Coordinated Pension		57,617.50	(5,807.00)	51,810.50
8	69082120	61550	Indirect Fringes		27,670.25	(2,787.00)	24,883.25
8	69082120	61010	Medicare		11,139.25	(1,123.00)	10,016.25
8	69082120	61005	Social Security		47,631.00	(4,800.00)	42,831.00
8	69082110	60105	Full time Certified		153,977.00	105,626.00	259,603.00
8	69082110	61210	Employee health insurance		24,408.00	-	24,408.00
8	69082110	61110	Pera Coordinated Pension		11,482.00	7,922.00	19,404.00
8	69082110	61550	Indirect Fringes		6,794.00	3,803.00	10,597.00
8	69082110	61010	Medicare		2,703.00	1,532.00	4,235.00
8	69082110	61005	Social Security		11,558.00	6,549.00	18,107.00
							-
TOTAL:					7,740,138.00	-	7,740,138.00

22 Detail Accounting Codes:

23

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

25

26 **Spending Changes**

27 (Action Accomplished)

GL Annual Budget				CURRENT	CHANGES	AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET	
RESTRUCTURE PUMP STATIONS MOVEMENTS							
76	8	69082220	60105 FULL TIME CERTIFIED	317,501.00	(317,501.00)	-	
77	8	69082220	60175 OVERTIME	5,200.00	(5,200.00)	-	
78	8	69082220	61005 SOCIAL SECURITY	20,007.00	(20,007.00)	-	
79	8	69082220	61010 MEDICARE REGULAR	4,678.00	(4,678.00)	-	
80	8	69082220	61110 PERA COORDINATED PENSION	24,201.00	(24,201.00)	-	
81	8	69082220	61210 EMPLOYEE HEALTH INSURANCE	70,455.00	(70,455.00)	-	
82	8	69082220	61550 INDIRECT FRINGES	11,629.00	(11,629.00)	-	
83	8	69082220	63160 GENERAL PROFESSIONAL SERVICE	15,000.00	(15,000.00)	-	
84	8	69082220	64105 BUILDING REPAIR SERVICE	31,000.00	(31,000.00)	-	
85	8	69082220	64230 GENERAL EQUIPMENT REPAIR	17,000.00	(17,000.00)	-	
86	8	69082220	64735 EQUIPMENT RENTAL	500.00	(500.00)	-	
87	8	69082220	65170 COMMUNICATION SERVICE	31,800.00	(31,800.00)	-	
88	8	69082220	68120 INTERNAL EQUIPMENT RENTAL	10,300.00	(10,300.00)	-	
89	8	69082220	70010 COMMUNICATION SUPPLIES	500.00	(500.00)	-	
90	8	69082220	70530 GEN OFFICE SUPPLIES	200.00	(200.00)	-	
91	8	69082220	71105 MOTOR FUEL	6,000.00	(6,000.00)	-	
92	8	69082220	71205 ELECTRICITY	445,000.00	(445,000.00)	-	
93	8	69082220	71520 GEN BLDG REPAIR MAINT SUPPLY	2,000.00	(2,000.00)	-	
94	8	69082220	71525 PLUMBING SUPPLIES	500.00	(500.00)	-	
95	8	69082220	71530 ELECTRICAL SUPPLIES	6,500.00	(6,500.00)	-	
96	8	69082220	71540 JANITORIAL SUPPLIES	200.00	(200.00)	-	
97	8	69082220	71805 EQUIPMENT PART AND SUPPLIES	8,000.00	(8,000.00)	-	
98	8	69082220	72105 CLOTHING ALLOWANCE	1,000.00	(1,000.00)	-	
99	8	69082220	72110 SHOE ALLOWANCE	925.00	(925.00)	-	
100	8	69082220	72305 SMALL TOOL	2,000.00	(2,000.00)	-	
101	8	69082107	60105 FULL TIME CERTIFIED	256,191.00	70,499.00	326,690.00	
102	8	69082107	60175 OVERTIME	0.00	-	-	
103	8	69082107	61005 SOCIAL SECURITY	273,191.00	4,731.00	277,922.00	
104	8	69082107	61010 MEDICARE REGULAR	16,938.00	1,022.00	17,960.00	
105	8	69082107	61110 PERA COORDINATED PENSION	20,489.00	5,287.00	25,776.00	
106	8	69082107	61210 EMPLOYEE HEALTH INSURANCE	33,485.00	24,408.00	57,893.00	
107	8	69082107	61550 INDIRECT FRINGES	9,877.50	2,538.00	12,415.50	
108	8	69082460	60105 FULL TIME CERTIFIED	-	247,002.00	247,002.00	
109	8	69082460	60175 OVERTIME	-	5,200.00	5,200.00	
110	8	69082460	61005 SOCIAL SECURITY	-	15,276.00	15,276.00	
111	8	69082460	61010 MEDICARE REGULAR	-	3,656.00	3,656.00	
112	8	69082460	61110 PERA COORDINATED PENSION	-	18,914.00	18,914.00	
113	8	69082460	61210 EMPLOYEE HEALTH INSURANCE	-	46,047.00	46,047.00	
114	8	69082460	61550 INDIRECT FRINGES	-	9,091.00	9,091.00	
115	8	69082460	63160 GENERAL PROFESSIONAL SERVICE	-	15,000.00	15,000.00	
116	8	69082460	64105 BUILDING REPAIR SERVICE	-	31,000.00	31,000.00	
117	8	69082460	64230 GENERAL EQUIPMENT REPAIR	-	17,000.00	17,000.00	
118	8	69082460	64735 EQUIPMENT RENTAL	-	500.00	500.00	
119	8	69082460	65170 COMMUNICATION SERVICE	-	31,800.00	31,800.00	
120	8	69082460	68120 INTERNAL EQUIPMENT RENTAL	-	10,300.00	10,300.00	
121	8	69082460	70010 COMMUNICATION SUPPLIES	-	500.00	500.00	
122	8	69082460	70530 GEN OFFICE SUPPLIES	-	200.00	200.00	
123	8	69082460	71105 MOTOR FUEL	-	6,000.00	6,000.00	
124	8	69082460	71205 ELECTRICITY	-	445,000.00	445,000.00	
125	8	69082460	71520 GEN BLDG REPAIR MAINT SUPPLY	-	2,000.00	2,000.00	
126	8	69082460	71525 PLUMBING SUPPLIES	-	500.00	500.00	
127	8	69082460	71530 ELECTRICAL SUPPLIES	-	6,500.00	6,500.00	
128	8	69082460	71540 JANITORIAL SUPPLIES	-	200.00	200.00	
129	8	69082460	71805 EQUIPMENT PART AND SUPPLIES	-	8,000.00	8,000.00	
130	8	69082460	72105 CLOTHING ALLOWANCE	-	1,000.00	1,000.00	
131	8	69082460	72110 SHOE ALLOWANCE	-	925.00	925.00	
132	8	69082460	72305 SMALL TOOL	-	2,000.00	2,000.00	
133				TOTAL:	1,642,267.50	-	1,642,267.50
134							
135	RESTRUCTURE GARAGE MOVEMENTS						
136							
137	8	69082260	60105 FULL TIME CERTIFIED	418,516.00	(418,516.00)	-	
138	8	69082260	60175 OVERTIME	20,000.00	(20,000.00)	-	
139	8	69082260	60830 WATER CLOSING SALARIES	(438,516.00)	438,516.00	-	
140	8	69082260	61005 SOCIAL SECURITY	27,189.00	(27,189.00)	-	
141	8	69082260	61010 MEDICARE REGULAR	6,359.00	(6,359.00)	-	
142	8	69082260	61110 PERA COORDINATED PENSION	32,889.00	(32,889.00)	-	

22 Detail Accounting Codes:

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GENERAL LEDGER (GL) - ANNUAL BUDGET

25

26 **Spending Changes**

27 *(Action Accomplished)*

28

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GL Annual Budget				CURRENT	CHANGES	AMENDED	
Company	Fund-Dept-Cost Center	Account	Description	BUDGET		BUDGET	
143	8	69082260	61160	LIUNA PENSION	69.00	(69.00)	-
144	8	69082260	61210	EMPLOYEE HEALTH INSURANCE	101,698.00	(101,698.00)	-
145	8	69082260	61225	EMPLOYEE BASIC LIFE	212.00	(212.00)	-
146	8	69082260	61505	DEFERRED COMP EMPLOYER MATCH	953.00	(953.00)	-
147	8	69082260	61550	INDIRECT FRINGES	15,837.00	(15,837.00)	-
148	8	69082260	61905	FRINGE BENEFITS COMP ABSENCE	21,536.00	(21,536.00)	-
149	8	69082260	61990	FRINGE CLOSE OUT	(206,742.00)	206,742.00	-
150	8	69082260	63330	LAUNDRY SERVICE	1,500.00	(1,500.00)	-
151	8	69082260	64105	BUILDING REPAIR SERVICE	2,000.00	(2,000.00)	-
152	8	69082260	64230	GENERAL EQUIPMENT REPAIR	3,000.00	(3,000.00)	-
153	8	69082260	64505	GENERAL REPAIR MAINT SVC	1,500.00	(1,500.00)	-
154	8	69082260	64735	EQUIPMENT RENTAL	1,000.00	(1,000.00)	-
155	8	69082260	68120	INTERNAL EQUIPMENT RENTAL	37,000.00	(37,000.00)	-
156	8	69082260	69505	LICENSE AND PERMIT	500.00	(500.00)	-
157	8	69082260	69510	VEHICLE LICENSE REGISTRATION	3,900.00	(3,900.00)	-
158	8	69082260	69590	OTHER SERVICES	8,800.00	(8,800.00)	-
159	8	69082260	69595	WATER CLOSING SERVICES	(59,200.00)	59,200.00	-
160	8	69082260	71210	NATURAL GAS	16,000.00	(16,000.00)	-
161	8	69082260	71530	ELECTRICAL SUPPLIES	500.00	(500.00)	-
162	8	69082260	71705	VEHICLE PARTS	500.00	(500.00)	-
163	8	69082260	71710	VEHICLE ACCESSORIES	1,500.00	(1,500.00)	-
164	8	69082260	71725	OIL	14,000.00	(14,000.00)	-
165	8	69082260	71805	EQUIPMENT PART AND SUPPLIES	24,000.00	(24,000.00)	-
166	8	69082260	72105	CLOTHING ALLOWANCE	1,300.00	(1,300.00)	-
167	8	69082260	72110	SHOE ALLOWANCE	270.00	(270.00)	-
168	8	69082260	72140	TOOL ALLOWANCE	1,000.00	(1,000.00)	-
169	8	69082260	72305	SMALL TOOL	3,500.00	(3,500.00)	-
170	8	69082260	72320	SHOP EQUIPMENT	2,500.00	(2,500.00)	-
171	8	69082260	72330	HARDWARE	2,600.00	(2,600.00)	-
172	8	69082260	72725	LUMBER	1,200.00	(1,200.00)	-
173	8	69082260	72730	STEEL IRON PRODUCT	8,100.00	(8,100.00)	-
174	8	69082260	72825	WATER INVENTORY	1,500.00	(1,500.00)	-
175	8	69082260	72830	WATER CLOSING SUPPLIES	(108,470.00)	108,470.00	-
176	8	69082260	72905	ADDL SPECIAL MATL SUPPLIES	30,000.00	(30,000.00)	-
177	8	69082108	60105	FULL TIME CERTIFIED	-	418,516.00	418,516.00
178	8	69082108	60175	OVERTIME	-	20,000.00	20,000.00
179	8	69082108	60830	WATER CLOSING SALARIES	-	(438,516.00)	(438,516.00)
180	8	69082108	61005	SOCIAL SECURITY	-	27,189.00	27,189.00
181	8	69082108	61010	MEDICARE REGULAR	-	6,359.00	6,359.00
182	8	69082108	61110	PERA COORDINATED PENSION	-	32,889.00	32,889.00
183	8	69082108	61160	LIUNA PENSION	-	69.00	69.00
184	8	69082108	61210	EMPLOYEE HEALTH INSURANCE	-	101,698.00	101,698.00
185	8	69082108	61225	EMPLOYEE BASIC LIFE	-	212.00	212.00
186	8	69082108	61505	DEFERRED COMP EMPLOYER MATCH	-	953.00	953.00
187	8	69082108	61550	INDIRECT FRINGES	-	15,837.00	15,837.00
188	8	69082108	61905	FRINGE BENEFITS COMP ABSENCE	-	21,536.00	21,536.00
189	8	69082108	61990	FRINGE CLOSE OUT	-	(206,742.00)	(206,742.00)
190	8	69082108	63330	LAUNDRY SERVICE	-	1,500.00	1,500.00
191	8	69082108	64105	BUILDING REPAIR SERVICE	-	2,000.00	2,000.00
192	8	69082108	64230	GENERAL EQUIPMENT REPAIR	-	3,000.00	3,000.00
193	8	69082108	64505	GENERAL REPAIR MAINT SVC	-	1,500.00	1,500.00
194	8	69082108	64735	EQUIPMENT RENTAL	-	1,000.00	1,000.00
195	8	69082108	68120	INTERNAL EQUIPMENT RENTAL	-	37,000.00	37,000.00
196	8	69082108	69505	LICENSE AND PERMIT	-	500.00	500.00
197	8	69082108	69510	VEHICLE LICENSE REGISTRATION	-	3,900.00	3,900.00
198	8	69082108	69590	OTHER SERVICES	-	8,800.00	8,800.00
199	8	69082108	69595	WATER CLOSING SERVICES	-	(59,200.00)	(59,200.00)
200	8	69082108	71210	NATURAL GAS	-	16,000.00	16,000.00
201	8	69082108	71530	ELECTRICAL SUPPLIES	-	500.00	500.00
202	8	69082108	71705	VEHICLE PARTS	-	500.00	500.00
203	8	69082108	71710	VEHICLE ACCESSORIES	-	1,500.00	1,500.00
204	8	69082108	71725	OIL	-	14,000.00	14,000.00
205	8	69082108	71805	EQUIPMENT PART AND SUPPLIES	-	24,000.00	24,000.00
206	8	69082108	72105	CLOTHING ALLOWANCE	-	1,300.00	1,300.00
207	8	69082108	72110	SHOE ALLOWANCE	-	270.00	270.00

22 Detail Accounting Codes:

23

24 GENERAL LEDGER (GL) - ANNUAL BUDGET

25

26 Spending Changes

27 (Action Accomplished)

GL Annual Budget					CURRENT	CHANGES	AMENDED
Company	Fund-Dept-Cost Center	Account	Description		BUDGET		BUDGET
208	8	69082108	72140	TOOL ALLOWANCE	-	1,000.00	1,000.00
209	8	69082108	72305	SMALL TOOL	-	3,500.00	3,500.00
210	8	69082108	72320	SHOP EQUIPMENT	-	2,500.00	2,500.00
211	8	69082108	72330	HARDWARE	-	2,600.00	2,600.00
212	8	69082108	72725	LUMBER	-	1,200.00	1,200.00
213	8	69082108	72730	STEEL IRON PRODUCT	-	8,100.00	8,100.00
214	8	69082108	72825	WATER INVENTORY	-	1,500.00	1,500.00
215	8	69082108	72830	WATER CLOSING SUPPLIES	-	(108,470.00)	(108,470.00)
216	8	69082108	72905	ADDL SPECIAL MATL SUPPLIES	-	30,000.00	30,000.00
TOTAL:					-	-	-

217

218

219 Financing Changes

220 (Action Accomplished)

GL Annual Budget					CURRENT	CHANGES	AMENDED
		Account	Description		BUDGET		BUDGET
223	8				-	-	-
224	8				-	-	-
TOTAL:					-	-	-

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229 ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

231

232 Spending Changes

233 (Action Accomplished)

Life to Date Activity Budget					CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description		BUDGET		BUDGET
236	C-WATER				-		-
237					-		-
238					-		-
TOTAL:					-	-	-

240

241

242

243 Financing Changes

244 (Action Accomplished)

Life to Date Activity Budget					CURRENT	CHANGES	AMENDED
Activity Group	Activity	Account Category	Description		BUDGET		BUDGET
247					-	-	-
248					-	-	-
TOTAL:					-	-	-

249

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 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 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)	- 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.)	- 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.) 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 - 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 (" <i>unallocated reserve account</i> ")	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		
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> ") - 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
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	

<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					