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: RES PH 24-137

Budget Affected: Multiple Departments Multiple Funds

Total Amount of Transaction: 20,856,908

Funding Source: Grant

Appropriation already included in budget? Yes

Charter Citation: 10.7.4

Fiscal Analysis

Amending project budgets from Grant Fund to Special Fund.

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	20017820	60105	FULL TIME CERTIFIED	4,651,385	(3,199,419)	1,451,966
1	20017820	60110	POLICE SWORN	1,235,644	10,856,908	12,092,552
1	20017820	60115	FIRE SWORN	-	10,000,000	10,000,000
1	20017820	60130	FULL TIME NOT CERTIFIED	119,653	(119,653)	-
1	20017820	60140	FULL TIME APPOINTED	911,901	(911,901)	-
1	20017820	60305	PART TIME CERTIFIED	492,571	(492,571)	-
1	20017820	60310	PART TIME NOT CERTIFIED	146,050	(146,050)	-
1	20017820	60410	NOT CERTIFIED TEMP SEASONAL	(25,651)	25,651	-
1	20017820	60415	INTERN	28,925	(28,925)	-
1	20017820	60835	SALARY NEEDS	23,684	(23,684)	-
1	20017820	61005	SOCIAL SECURITY	323,401	(323,401)	-
1	20017820	61010	MEDICARE REGULAR	76,995	(76,995)	-
1	20017820	61110	PERA COORDINATED PENSION	391,207	(391,207)	-
1	20017820	61130	PERA POLICE	200,546	(200,546)	-
1	20017820	61210	EMPLOYEE HEALTH INSURANCE	528,673	(528,673)	-
1	20017820	61501	OTHER EMPLOYEE BENEFITS	111,410	165,673	277,083
1	20017820	61550	INDIRECT FRINGES	(22,169)	22,169	-
1	20017820	63160	GENERAL PROFESSIONAL SERVICE	12,128,113	(6,326,177)	5,801,936
1	20017820	65340	MCES SAC CHARGES	90,000	(90,000)	-
1	20017820	68105	MANAGEMENT AND ADMIN SERVICE	646,530	(0)	646,530
1	20017820	68185	TRAFFIC SERVICES	118,687	(118,687)	-
1	20017820	73120	OUTSIDE LOAN	8,375,795	-	8,375,795
1	20017820	73230	PMT TO BENEFICIARY	2,328,500	-	2,328,500
1	20017820	73225	PMT TO SUBRECIPIENT	24,322,145	(6,139,000)	18,183,145
1	20017820	74105	CONTINGENCY	17,022,164	(1,822,954)	15,199,210
1	20017820	76505	EQUIPMENT	125,000	-	125,000
1	20017820	76805	CAPITAL OUTLAY	170,584	(130,556)	40,028
1	20017820	79210	TRANSFER TO SPEC REVENUE FUND	1,862,600	-	1,862,600
1	20017820	79225	TRANSFER TO ENTERPRISE FUND	1,733,000	-	1,733,000
			SUBTOTAL:	78,117,344	(0)	78,117,344
1	10023200	60110	POLICE SWORN	38,013,790	(7,816,974)	30,196,816
1	10023200	61995	FRINGE BENEFIT EXPENSE CREDIT	-	(3,039,934)	(3,039,934)
1	10023200	79210	TRANSFER TO SPEC REVENUE FUND	-	10,856,908	10,856,908
			SUBTOTAL:	38,013,790	-	38,013,790
1	10022210	60115	FIRE SWORN	38,833,290	(7,200,000)	31,633,290
1	10022210	61995	FRING BENEFIT EXPENSE CREDIT	-	(2,800,000)	(2,800,000)
1	10022210	79210	TRANSFER TO SPEC REVENUE FUND	-	10,000,000	10,000,000
			SUBTOTAL:	38,833,290	-	38,833,290
1	21110820	63160	General Professional Services	-	1,894,000.00	1,894,000

72					SUBTOTAL:	-	1,894,000	1,894,000
73								
74	1	21112820	60140	Full Time Appointed		-	1,543,207.00	1,543,207
75					SUBTOTAL:	-	1,543,207	1,543,207
76								
77	1	21113820	63160	General Professional Services		-	1,374,378.00	1,374,378
78					SUBTOTAL:	-	1,374,378	1,374,378
79	1							
80	1	21117820	60105	FULL TIME CERTIFIED		-	2,639,245	2,639,245
81	1	21117820	74105	CONTINGENCY		-	1,822,954	1,822,954
82	1	21117820	61501	OTHER EMPLOYEE BENEFITS		-	1,026,373	1,026,373
83					SUBTOTAL:	-	5,488,573	5,488,573
84								
85	1	21124820	65340	MCES SAC CHARGES		-	150,000.00	150,000
86					SUBTOTAL:	-	150,000	150,000
87								
88	1	21131820	60105	FULL TIME CERTIFIED		-	1,155,248	1,155,248
89	1	21131820	63160	GNERAL PROFESSIONAL SERVICES		-	1,541,928	1,541,928
90	1	21131820	68185	TRAFFIC SERVICES, Traffic Pedestrian Safety		-	200,000	200,000
91	1	21131820	76805	CAPITAL OUTLAY		-	220,000.00	220,000
92					SUBTOTAL:	-	3,117,176	3,117,176
93								
94	1	21141820	60410	NOT CERTIFIED TEMP SEASONAL		-	828,744.00	828,744
95	1	21141820	63160	GENERAL PROFESSIONAL SERVICE		-	2,342,000.00	2,342,000
96					SUBTOTAL:	-	3,170,744	3,170,744
97								
98	1	21143820	63160	GENERAL PROFESSIAL SERVICE		-	2,550,000.00	2,550,000
99					SUBTOTAL:	-	2,550,000	2,550,000
100								
101	1	21151820	60105	FULL TIME CERTIFIED		-	155,341.00	155,341
102	1	21151820	63160	GENERAL PROFESSIONAL SERVICE		-	984,633.00	984,633
103	1	21151820	68105	MANAGEMENT AND ADMIN SERVICE			428,856.00	428,856
104					SUBTOTAL:	-	1,568,830	1,568,830
105								

106	GL Annual Budget					CURRENT		AMENDED
107	**Company**	**Fund-Dept-Cost Center**	**Account**	**Description**		**BUDGET**	**CHANGES**	**BUDGET**
108	1	20017820	59910	Use of Fund Equity		(78,117,344)	-	(78,117,344)
109					SUBTOTAL:	(78,117,344)	-	(78,117,344)
110								
111	1	21112200	56220	Transfer from General Fund		-	(20,856,908)	(20,856,908)
112					SUBTOTAL:	-	(20,856,908)	(20,856,908)
113								
114								

115	ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET						
116	*Complete this section for Grants, Capital, Capital Bond Proceeds, STAR, TIF, and HRA amendments.*						
117							
118	**Spending 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	G1721609010014	60105	FULL TIME CERTIFIED, City Payroll	180,013	(180,013)	(0)
123	G-Grants	G1721609010014	60110	POLICE SWORN, City Payroll	-	10,856,908	10,856,908
124	G-Grants	G1721609010014	60115	FIRE SWORN, City Payroll	2,379,013	7,620,987	10,000,000
125	G-Grants	G1721609010003	60410	NOT CERTIFIED TEMP SEASONAL, Right Track	828,744	(828,744)	-
126	G-Grants	G1721609010004	60140	FULL TIME APPOINTED, CAO Criminal Backlog	1,543,207	(1,543,207)	-
127	G-Grants	G1721609010008	60105	FULL TIME CERTIFIED, ARP Administration	1,106,593	(1,106,593)	-
128	G-Grants	G1721609010025	63160	GENERAL PROFESSIONAL SERVICE, Library Optimal Re	1,300,000	(1,300,000)	-
129	G-Grants	G1721609010027	63160	GENERAL PROFESSIONAL SERVICE, Traffic Pedestrian	128,655	(128,655)	-
130	G-Grants	G1721609010027	68185	TRAFFIC SERVICES, Traffic Pedestrian Safety	200,000	(200,000)	-
131	G-Grants	G1721609010027	76805	CAPITAL OUTLAY, Traffice Pedestrian Safety	220,000	(220,000)	-
132	G-Grants	G1721609010030	60105	FULL TIME CERTIFIED, Asset Management	1,155,248	(1,155,248)	-
133	G-Grants	G1721609010030	63160	GENERAL PROFESSIONAL SERVICE, Asset Managemei	574,339	(574,339)	-
134	G-Grants	G1721609010032	68105	MANAGEMENT AND ADMIN SERVICE, PED Healthy Hon	9,843	(9,843)	-
135	G-Grants	G1721609010032	73225	PMT TO SUBGRANTEE, PED Healthy Homes	984,633	(984,633)	-
136	G-Grants	G1721609010035	65340	MCES SAC CHARGES, DSI SAC Financial Assistant	150,000	(150,000)	-
137	G-Grants	G1721609010036	74105	CONTINGENCY, Grant Matching	1,822,954	(1,822,954)	-
138	G-Grants	G1721609010037	73555	PMT TO SUBCONTRACTOR, City Council Office Redesigr	1,894,000	(1,894,000)	-
139	G-Grants	G1721609010038	73555	PMT TO SUBCONTRACTOR, Electronic Payments	1,374,378	(1,374,378)	-
140	G-Grants	G1721609010039	63160	GENERAL PROFESSIONAL SERVICE, Route Optimizatio	934	(934)	-
141	G-Grants	G1721609010039	73555	PMT TO SUBCONTRACTOR, Route Optimization	838,000	(838,000)	-
142	G-Grants	G1721609010040	73555	PMT TO SUBCONTRACTOR, Smart Library Transformatio	1,250,000	(1,250,000)	-

143	G-Grants	G1721609012001	60105	FULL TIME CERTIFIED, 30 Percent AMI Administration	155,341	(155,341)	-
144	G-Grants	G1721609012001	68105	MANAGEMENT AND ADMIN SERVICE, 30 Percent AMI A	419,013	(419,013)	-
145	G-Grants	G1721609015006	63160	GENERAL PROFESSIONAL SERVICE, Earn and Learn	2,192,000	(2,192,000)	-
146	G-Grants	G1721609015007	63160	GENERAL PROFESSIONAL SERVICE, Employer Engage	150,000	(150,000)	-
147				SUBTOTAL:	20,856,908	(0)	20,856,908
148							
149	O-Operating	1721177714	60105	FULL TIME CERTIFIED, City Payroll	-	2,639,245	2,639,245
150	O-Operating	1721177714	61501	OTHER EMPLOYEES BENEFITS, City Payroll	-	1,026,373	1,026,373
151	O-Operating	4121177703	60410	NOT CERTIFIED TEMP SEASONAL, Right Track	-	828,744	828,744
152	O-Operating	1221177704	60140	FULL TIME APPOINTED, CAO Criminal Backlog	-	1,543,207	1,543,207
153	O-Operating	4321177725	63160	GENERAL PROFESSIONAL SERVICE, Library Optimal Re	-	1,300,000	1,300,000
154	O-Operating	3121177727	63160	GENERAL PROFESSIONAL SERVICE, Traffic Pedestrian	-	128,655	128,655
155	O-Operating	3121177727	68185	TRAFFIC SERVICES, Traffic Pedestrian Safety	-	200,000	200,000
156	O-Operating	3121177727	76805	CAPITAL OUTLAY, Traffice Pedestrian Safety	-	220,000	220,000
157	O-Operating	3121177730	60105	FULL TIME CERTIFIED, Asset Management	-	1,155,248	1,155,248
158	O-Operating	3121177730	63160	GENERAL PROFESSIONAL SERVICE, Asset Managemei	-	574,339	574,339
159	O-Operating	5121177732	68105	MANAGEMENT AND ADMIN SERVICE, PED Healthy Hon	-	9,843	9,843
160	O-Operating	5121177732	73220	PAYMENT TO SUBCONTRACTOR GRANT, PED Healthy	-	984,633	984,633
161	O-Operating	2421177735	65340	MCES SAC CHARGES, DSI SAC Financial Assistant	-	150,000	150,000
162	O-Operating	1721177701	74105	CONTINGENCY, Grant Matching	-	1,822,954	1,822,954
163	O-Operating	1021177737	63160	GENERAL PROFESSIONAL, City Council Office Redesign	-	1,894,000	1,894,000
164	O-Operating	1321177738	65125	TECHNOLOGY SERVICES, Electronic Payments	-	1,374,378	1,374,378
165	O-Operating	3121177739	63160	GENERAL PROFESSIONAL SERVICE, Route Optimizatio	-	838,934	838,934
166	O-Operating	4321177740	63160	GENERAL PROFESSIONAL SERVICE, Smart Library Trar	-	1,250,000	1,250,000
167	O-Operating	5121177721	60105	FULL TIME CERTIFIED, 30 Percent AMI Administration	-	155,341	155,341
168	O-Operating	5121177721	68105	MANAGEMENT AND ADMIN SERVICE, 30 Percent AMI A	-	419,013	419,013
169	O-Operating	4121177756	73220	PAYMENT TO SUBCONTRACTOR GRANT, Earn and Lea	-	2,192,000	2,192,000
170	O-Operating	4121177757	73220	PAYMENT TO SUBCONTRACTOR GRANT, Employer En	-	150,000	150,000
171				SUBTOTAL:	-	20,856,908	20,856,908

172 **Financing Changes**

173 *Moves funds from ONS Community Council Grants, Project PEACE, and Contingency revenue accounts into City Payroll revenue accounts*

174	Life to Date Activity Budget				CURRENT		AMENDED
175	**Activity Group**	**Activity**	**Account Category**	**Description**	**BUDGET**	**CHANGES**	**BUDGET**
176	G-Grants	G1721609010014	43030	DEPT OF TREASURY, City Payroll	(30,137,692)	(18,855,436)	(48,993,128)
177	G-Grants	G1721609010003	43030	DEPT OF TREASURY, Right Track	(828,744)	828,744	-
178	G-Grants	G1721609010004	43030	DEPT OF TREASURY, CAO Criminal Backlog	(1,543,207)	1,543,207	-
179	G-Grants	G1721609010008	43030	DEPT OF TREASURY, ARP Administration	(1,664,147)	1,664,147	-
180	G-Grants	G1721609010025	43030	DEPT OF TREASURY, Library Optimal Response	(1,300,000)	1,300,000	-
181	G-Grants	G1721609010027	43030	DEPT OF TREASURY, Traffic Pedestrian Safety	(548,655)	548,655	-
182	G-Grants	G1721609010030	43030	DEPT OF TREASURY, Asset Management	(1,729,587)	1,729,587	-
183	G-Grants	G1721609010032	43030	DEPT OF TREASURY, PED Healthy Homes	(994,476)	994,476	-
184	G-Grants	G1721609010035	43030	DEPT OF TREASURY, DSI SAC Financial Assistant	(150,000)	150,000	-
185	G-Grants	G1721609010036	43030	DEPT OF TREASURY, Grant Matching	(1,822,954)	1,822,954	-
186	G-Grants	G1721609010037	43030	DEPT OF TREASURY, City Council Office Redesign	(1,894,000)	1,894,000	-
187	G-Grants	G1721609010038	43030	DEPT OF TREASURY, Electronic Payments	(1,374,378)	1,374,378	-
188	G-Grants	G1721609010039	43030	DEPT OF TREASURY, Route Optimization	(838,934)	838,934	-
189	G-Grants	G1721609010040	43030	DEPT OF TREASURY, Smart Library Transformation	(1,250,000)	1,250,000	-
190	G-Grants	G1721609012001	43030	DEPT OF TREASURY, 30 Percent AMI Administration	(574,354)	574,354	-
191	G-Grants	G1721609015006	43030	DEPT OF TREASURY, Earn and Learn	(2,192,000)	2,192,000	-
192	G-Grants	G1721609015007	43030	DEPT OF TREASURY, Employer Engagement	(150,000)	150,000	-
193				SUBTOTAL:	(48,993,128)	(0)	(48,993,128)
194							
195	O-Operating	1721177714	56220	TRANSFER FROM GENERAL FUND, City Payroll	-	(3,665,619)	(3,665,619)
196	O-Operating	4121177703	56220	TRANSFER FROM GENERAL FUND, Right Track	-	(828,744)	(828,744)
197	O-Operating	1221177704	56220	TRANSFER FROM GENERAL FUND, CAO Criminal Backl	-	(1,543,207)	(1,543,207)
198	O-Operating	4321177725	56220	TRANSFER FROM GENERAL FUND, Library Optimal Res	-	(1,300,000)	(1,300,000)
199	O-Operating	3121177727	56220	TRANSFER FROM GENERAL FUND, Traffic Pedestrian S	-	(548,655)	(548,655)
200	O-Operating	3121177730	56220	TRANSFER FROM GENERAL FUND, Asset Management	-	(1,729,587)	(1,729,587)
201	O-Operating	5121177732	56220	TRANSFER FROM GENERAL FUND, PED Healthy Home	-	(994,476)	(994,476)
202	O-Operating	2421177735	56220	TRANSFER FROM GENERAL FUND, DSI SAC Financial A	-	(150,000)	(150,000)
203	O-Operating	1721177701	56220	TRANSFER FROM GENERAL FUND, Grant Matching	-	(1,822,954)	(1,822,954)
204	O-Operating	1021177737	56220	TRANSFER FROM GENERAL FUND, City Council Office F	-	(1,894,000)	(1,894,000)
205	O-Operating	1321177738	56220	TRANSFER FROM GENERAL FUND, Electronic Payment	-	(1,374,378)	(1,374,378)
206	O-Operating	3121177739	56220	TRANSFER FROM GENERAL FUND, Route Optimization	-	(838,934)	(838,934)
207	O-Operating	4321177740	56220	TRANSFER FROM GENERAL FUND, Smart Library Trans	-	(1,250,000)	(1,250,000)
208	O-Operating	5121177721	56220	TRANSFER FROM GENERAL FUND, 30 Percent AMI Adr	-	(574,354)	(574,354)
209	O-Operating	4121177756	56220	TRANSFER FROM GENERAL FUND, Earn and Learn	-	(2,192,000)	(2,192,000)
210	O-Operating	4121177757	56220	TRANSFER FROM GENERAL FUND, Employer Engagem	-	(150,000)	(150,000)
				SUBTOTAL:	-	(20,856,908)	(20,856,908)
				TOTAL	(48,993,128)	(20,856,908)	(69,850,036)

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 <u>within Departments</u>:**			
	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)** For Lapse of appropriations - Capital improvements see City Charter 10.09. 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. -All non-encumbered appropriations will fall to fund balance at the end of the fiscal year. - 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 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.)	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 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) 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

2/14/2014

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			
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
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
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
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	

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					