

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> | RES PH 24-137 |
| 2 | | |
| 3 | <u>Budget Affected:</u> | Multiple Departments Multiple Funds |
| 4 | | |
| 5 | <u>Total Amount of Transaction:</u> | 20,856,908 |
| 6 | | |
| 7 | <u>Funding Source:</u> | Grant |
| 8 | | |
| 9 | | Appropriation already included in budget? Yes |
| 10 | | |
| 11 | <u>Charter Citation:</u> | 10.7.4 |
| 12 | | |
| 13 | | |

Fiscal Analysis

Amending project budgets from Grant Fund to Special Fund.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

| 27 | GL Annual Budget | | | | CURRENT | | AMENDED |
|----|------------------|-----------------------|---------|-------------------------------|------------|--------------|-------------|
| 28 | Company | Fund-Dept-Cost Center | Account | Description | BUDGET | CHANGES | BUDGET |
| 29 | | | | | | | |
| 30 | 1 | 20017820 | 60105 | FULL TIME CERTIFIED | 4,651,385 | (3,199,419) | 1,451,966 |
| 31 | 1 | 20017820 | 60110 | POLICE SWORN | 1,235,644 | 10,856,908 | 12,092,552 |
| 32 | 1 | 20017820 | 60115 | FIRE SWORN | - | 10,000,000 | 10,000,000 |
| 33 | 1 | 20017820 | 60130 | FULL TIME NOT CERTIFIED | 119,653 | (119,653) | - |
| 34 | 1 | 20017820 | 60140 | FULL TIME APPOINTED | 911,901 | (911,901) | - |
| 35 | 1 | 20017820 | 60305 | PART TIME CERTIFIED | 492,571 | (492,571) | - |
| 36 | 1 | 20017820 | 60310 | PART TIME NOT CERTIFIED | 146,050 | (146,050) | - |
| 37 | 1 | 20017820 | 60410 | NOT CERTIFIED TEMP SEASONAL | (25,651) | 25,651 | - |
| 38 | 1 | 20017820 | 60415 | INTERN | 28,925 | (28,925) | - |
| 39 | 1 | 20017820 | 60835 | SALARY NEEDS | 23,684 | (23,684) | - |
| 40 | 1 | 20017820 | 61005 | SOCIAL SECURITY | 323,401 | (323,401) | - |
| 41 | 1 | 20017820 | 61010 | MEDICARE REGULAR | 76,995 | (76,995) | - |
| 42 | 1 | 20017820 | 61110 | PERA COORDINATED PENSION | 391,207 | (391,207) | - |
| 43 | 1 | 20017820 | 61130 | PERA POLICE | 200,546 | (200,546) | - |
| 44 | 1 | 20017820 | 61210 | EMPLOYEE HEALTH INSURANCE | 528,673 | (528,673) | - |
| 45 | 1 | 20017820 | 61501 | OTHER EMPLOYEE BENEFITS | 111,410 | 165,673 | 277,083 |
| 46 | 1 | 20017820 | 61550 | INDIRECT FRINGES | (22,169) | 22,169 | - |
| 47 | 1 | 20017820 | 63160 | GENERAL PROFESSIONAL SERVICE | 12,128,113 | (6,326,177) | 5,801,936 |
| 48 | 1 | 20017820 | 65340 | MCES SAC CHARGES | 90,000 | (90,000) | - |
| 49 | 1 | 20017820 | 68105 | MANAGEMENT AND ADMIN SERVICE | 646,530 | (0) | 646,530 |
| 50 | 1 | 20017820 | 68185 | TRAFFIC SERVICES | 118,687 | (118,687) | - |
| 51 | 1 | 20017820 | 73120 | OUTSIDE LOAN | 8,375,795 | - | 8,375,795 |
| 52 | 1 | 20017820 | 73230 | PMT TO BENEFICIARY | 2,328,500 | - | 2,328,500 |
| 53 | 1 | 20017820 | 73225 | PMT TO SUBRECIPIENT | 24,322,145 | (6,139,000) | 18,183,145 |
| 54 | 1 | 20017820 | 74105 | CONTINGENCY | 17,022,164 | (1,822,954) | 15,199,210 |
| 55 | 1 | 20017820 | 76505 | EQUIPMENT | 125,000 | - | 125,000 |
| 56 | 1 | 20017820 | 76805 | CAPITAL OUTLAY | 170,584 | (130,556) | 40,028 |
| 57 | 1 | 20017820 | 79210 | TRANSFER TO SPEC REVENUE FUND | 1,862,600 | - | 1,862,600 |
| 58 | 1 | 20017820 | 79225 | TRANSFER TO ENTERPRISE FUND | 1,733,000 | - | 1,733,000 |
| 59 | | | | SUBTOTAL: | 78,117,344 | (0) | 78,117,344 |
| 60 | | | | | | | |
| 61 | 1 | 10023200 | 60110 | POLICE SWORN | 38,013,790 | (7,816,974) | 30,196,816 |
| 62 | 1 | 10023200 | 61995 | FRINGE BENEFIT EXPENSE CREDIT | - | (3,039,934) | (3,039,934) |
| 63 | 1 | 10023200 | 79210 | TRANSFER TO SPEC REVENUE FUND | - | 10,856,908 | 10,856,908 |
| 64 | | | | SUBTOTAL: | 38,013,790 | - | 38,013,790 |
| 65 | | | | | | | |
| 66 | 1 | 10022210 | 60115 | FIRE SWORN | 38,833,290 | (7,200,000) | 31,633,290 |
| 67 | 1 | 10022210 | 61995 | FRINGE BENEFIT EXPENSE CREDIT | - | (2,800,000) | (2,800,000) |
| 68 | 1 | 10022210 | 79210 | TRANSFER TO SPEC REVENUE FUND | - | 10,000,000 | 10,000,000 |
| 69 | | | | SUBTOTAL: | 38,833,290 | - | 38,833,290 |
| 70 | | | | | | | |
| 71 | 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 | GENERAL 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 PROFESSIONAL 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 | | | | | | | | |

| GL Annual Budget | | | | | CURRENT | | AMENDED |
|------------------|-----------------------|----------|-------------|----------------------------|--------------|--------------|--------------|
| 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 | | | | | | | |

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

118 Spending Changes

(Action Accomplished)

| Life to Date Activity Budget | | | | | CURRENT | | AMENDED |
|------------------------------|----------|------------------|-------------|--|-----------|-------------|------------|
| 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 R | 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, Traffic 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 Managemer | 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 Redesign | 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 R | - | 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 Managemer | - | 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 Tra | - | 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 Le | - | 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 , | - | (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 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

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| 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

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| 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

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| 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 | | | | | |