### **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 <u>Financial Analysis Template (green tab)</u> 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 <u>Operating Budget Reference</u> and <u>CIB Budget Reference</u> 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**

Budget Affected:         Operating Budget         PED         Special Fund           Indept Affected:         1,526,195.00	1	File ID Number:		RES 21-1124					
Fold Amount of Transaction:         1.926,195.00           Products of Transaction:         Grant           Appropriation already included in budget?         No           Charter Citation:         10.07.1           Charead S		Budget Affected:		Operating Budget	PED Special Fund				
Purching Source:         Grant           Appropriation already included in budge?         No           Image: Control of Contro of Contro of Control of Control of Control of Control of Control	5	Total Amount of Tra	ansaction:	1,926,195.00					
9         Appropriation already included in budget?         No           11         Charlar Citation:         10.07.1           12         Facal Analysis	7	Funding Source:		Grant					
1       Charler Citation:       10.07.1         Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:         Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:         Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:       Image: Citation:         Image: Citation: <t< td=""><td>9</td><td></td><td></td><td>Appropriation already</td><td>y included in budget? No</td><td></td><td></td><td></td></t<>	9			Appropriation already	y included in budget? No				
Internal part of the part of th	11	Charter Citation:		10.07.1					
Accound and DEED grants.           Accound and DEED grants.           Detail Accounding Codes:           Company Code:         Company Code:           Company Code:         Company Code:           Company Code:         Company Code:         Company Code: <th co<="" td=""><td>13</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>13</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	13							
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19         Separating Codes:           General LEDGER (GL) - ANNUAL BUDGET           General Budget         General Budget           Company Fund-Dept-Cost Center         Account         Description         CURRENT         AMENDED           General Budget         Current Multiple Cost Center         AMENDED           Company Fund-Dept-Cost Center         Account         Description         CURRENT         AMENDED           Statistical Contest	17	Accepting Met Cour	ncil and DEED grants.						
21         22           22         Detail Accounting Codes:         CENERAL LEDGER (GL) - ANNUAL BUDGET         Seventhal Science           23         Spending Changes         Seventhal Science         Seventhal Science         Seventhal Science           24         Company         Fund-Dept-Cost Center         Adecount         BUDGET         CHANGES         BUDGET         CHANGES         BUDGET         Addecount         BUDGET         CHANGES         Stating Change	19								
23         24           24         25           25         35           26         35           27         35           28         35           29         35           30         35         35           31         20051870         73220         2021 990 Payne Ave TOD         5         52,500.00         52,500.00           35         1         20051870         73220         2021 990 Payne Ave TOD         52,500.00         52,500.00           36         1         20051870         73220         2021 900 Payne Ave TOD         52,500.00         52,500.00           36         1         20051870         73220         2021 1490 716 Steel ETBRA         35,400.00         37,400.00           37         1         20051870         73220         2021 7375 Steby Ave (WCA Expansion) TBRA         38,400.00         38,400.00           38         1         20051870         73220         2021 Farwell Yank (1024150 W Water St & 75 Bidwell St)         1,392,178.00         38,400.00           38         1         20051870         73220         2021 Farwell Yank (1024150 W Water St & 75 Bidwell St)         1,392,178.00         38,400.00           4         1	21								
GENERAL LEDGER (GL) - ANNUAL BUDGET           GENERAL COMPANIES (GL) - ANNUAL BUDGET           CURRENT AMENDED           GENERAL COMPANIES (GL) - ANNUAL BUDGET           CURRENT AMENDED           GENERAL LEDGER (GL) - ANNUAL BUDGET           CURRENT AMENDED           GENERAL LEDGER (GL) - ANNUAL BUDGET           CURRENT AMENDED           GENERAL LEDGER (GL) - ANNUAL BUDGET           CURRENT AMENDED           Statistical Stati	23								
GENERAL LEDGER (6L) - ANNUAL BUDGET           GENERAL LEDGER (6L) - ANNUAL BUDGET           Spending Changes           Company Fund-Dept-Cost Center         Account         Description         CURRENT         AMENDED           Company Fund-Dept-Cost Center         Account         Description         CURRENT         AMENDED           CURRENT         CURRENT         AMENDED         CURRENT         AMENDED           CURRENT         CURRENT         CURRENT         AMENDED           CURRENT         CURRENT         AMENDED           CURRENT         CURRENT         AMENDED           Substring Current with the colspan="2">CURRENT         AMENDED           TOTAL:         1         20051870         T3220         2021 Parkel Wards (102&150 W Water St & 75 Bidwell St)         1         1.392,178.00           TOTAL:         1         1.392,178.00         3.3400.00         3.3400.00         3.3400.00         3.3400.00 <td></td> <td>Detail Accounting C</td> <td>Codes:</td> <td></td> <td></td> <td></td> <td></td> <td></td>		Detail Accounting C	Codes:						
Spending Changes (Action Accomplished)         GL Annual Budget Company         GL Annual Budget Fund-Dept-Cost Center         Description         CURRENT BUDGET         AMENDED BUDGET           1         20051870         73220         2021 990 Payne Ave TOD         -         52,500.00         52,500.00           3         1         20051870         73220         2021 1900 Payne Ave TOD         -         52,500.00         52,500.00           3         1         20051870         73220         2021 1900 Phyne Ave TOD         -         52,500.00         52,500.00           3         1         20051870         73220         2021 1900 Phyne Ave TOD         -         52,500.00         52,500.00           38         1         20051870         73220         2021 1922 University Ave TBRA         -         174,600.00         174,600.00         174,600.00         174,600.00         1340.00         38,400.00         38,400.00         38,400.00         38,400.00         38,400.00         38,400.00         38,400.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         <				GEN	ERAL LEDGER (GL) - ANNUAL BUDGET				
Image: State	27 28								
Company         Fund-Dept-Cost Center         Account         Description         BUGET         CHANGES         BUDGET           31         1         20051870         73220         2021 990 Payne Ave TOD         -         52,500.00         52,500.00           35         1         20051870         73220         2021 1900 Payne Ave TOD         -         552,500.00         150,000.00           36         1         20051870         73220         2021 1490 Thi Street E TBRA         -         37,400.00         174,600.00           37         1         20051870         73220         2021 1222 University Ave TBRA         -         174,600.00         174,600.00           38         1         20051870         73220         2021 Tars Bibly Ave (YWG AE xpansion) TBRA         -         38,400.00         38,400.00           39         1         20051870         73220         2021 The Hollows (520 Payne Ave)         -         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,392,178.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195.00         1,926,195		(Action Accomplished)	GL Annual Budget			CURRENT		AMENDED	
33       1       20051870       73220       2021 990 Payne Ave TOD       -       52,000.00       52,500.00         35       1       20051870       73220       2021 1490 7th Street E TBRA       -       150,000.00       150,000.00         36       1       20051870       73220       2021 1490 7th Street E TBRA       -       37,400.00       174,600.00         37       1       20051870       73220       2021 1722 University Ave TBRA       -       174,600.00       174,600.00         38       1       20051870       73220       2021 1725 2bity Ave (WCA Expansion) TBRA       -       38,400.00       38,400.00         39       1       20051870       73220       2021 The Hollows (520 Payne Ave)       -       1,392,178.00       1,392,178.00         40       1       20051870       73220       2021 The Hollows (520 Payne Ave)       -       1,926,195.00       1,		Company		Account	Description		CHANGES		
34       1       20051870       73220       2021 990 Payne Ave TOD       -       52,500.00       52,500.00         35       1       20051870       73220       2021 HeConnect Rondo LCDA       -       150,000.00       150,000.00         36       1       20051870       73220       2021 1490 7h Street E TBRA       -       174,600.00       174,600.00         37       1       20051870       73220       2021 75 Selby Ave (WCA Expansion) TBRA       -       38,400.00       38,400.00         38       1       20051870       73220       2021 75 Selby Ave (WCA Expansion) TBRA       -       38,400.00       38,400.00         40       1       20051870       73220       2021 The Hollows (520 Payne Ave)       -       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       1,926,195.00<									
35       1       20051870       73220       2021 ReConnect Rondo LCDA       -       150,000.00       150,000.00         36       1       20051870       73220       2021 1490 Th Street E TBRA       -       37,400.00       37,400.00         37       1       20051870       73220       2021 1222 University Ave TBRA       -       174,600.00       38,400.00         38       1       20051870       73220       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,392,178.00       1,926,195.00 </td <td></td> <td>4</td> <td>20054970</td> <td>70000</td> <td></td> <td></td> <td>F2 F00 00</td> <td></td>		4	20054970	70000			F2 F00 00		
36       1       20051870       7320       2021 1490 7th Street E TBRA       -       37,400.00       37,400.00         37       1       20051870       73220       2021 1222 University Ave TBRA       -       174,600.00       174,600.00         38       1       20051870       73220       2021 375 Selby Ave (YWCA Expansion) TBRA       -       38,400.00       38,400.00         39       1       20051870       73220       2021 Farwell Yards (1028150 W Water St & 75 Bidwell St)       -       1.392,178.00       1.392,178.00       1.392,178.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       1.926,195.00       1.926,195.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       81,117.00       1.926,195.00       1.926,195.00       81,117.00       1.926,195.00		1			•	-			
37       1       20051870       73220       2021 1222 University Ave TBRA       -       174,600.00       174,600.00         38       1       20051870       73220       2021 375 Selby Ave (YWCA Expansion) TBRA       -       38,400.00       38,400.00         39       1       20051870       73220       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       1,392,178.00		1				-			
38       1       20051870       7320       2021 375 Selby Ave (YWCA Expansion) TBRA       -       39,400.00       39,400.00         39       1       20051870       73220       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       1,392,178.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,926,195.00       1,		1							
39       1       20051870       73220       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       1,392,178.00       1,392,178.00         40       1       20051870       73220       2021 The Hollows (520 Payne Ave)       81,117.00       81,117.00         41       -       -       1,926,195.00       1,926,195.00       1,926,195.00         42       -       TOTAL:       -       1,926,195.00       1,926,195.00         43       -       -       -       1,926,195.00       1,926,195.00         44       Financing Changes       -       -       -       -         (Action Accomplished)       -       -       -       -       -         45       (Action Accomplished)       -       -       -       -       -         46       GL Annual Budget       -		1			•				
40       1       20051870       7320       2021 The Hollows (520 Payne Ave)       81,117.00       81,117.00       81,117.00         41		1				_			
41       TOTAL:       -       1,926,195.00 <t< td=""><td></td><td>1</td><td></td><td></td><td></td><td>-</td><td></td><td></td></t<>		1				-			
42       TOTAL:       -       1,926,195.00       1,926,195.00         43       Financing Changes       (Action Accomplished)       1		I	20031070	13220	2021 The Hollows (520 Paylie Ave)		01,117.00	01,117.00	
43       Financing Changes         44       Financing Changes         45       (Action Accomplished)         46       GL Annual Budget       CURRENT       AMENDED         47       Company       Fund-Dept-Cost Center       Account       Description       BUDGET       CHANGES       BUDGET         48					τοται		1 926 195 00	1 926 195 00	
44       Financing Changes         45       (Action Accomplished)       AMENDED         46       CURRENT       GL Annual Budget       AMENDED         47       Company       Fund-Dept-Cost Center       Account       Description       BUDGET       CHANGES       BUDGET         48					IOTAL.		1,920,195.00	1,920,195.00	
45       (Action Accomplished)       CURRENT       AMENDED         46       Company       Fund-Dept-Cost Center       Account       Description       BUDGET       CHANGES       BUDGET         48		Financing Changes							
46         GL Annual Budget         CURRENT         AMENDED           47         Company         Fund-Dept-Cost Center         Account         Description         BUDGET         CHANGES         BUDGET         BUDGET <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
47         Company         Fund-Dept-Cost Center         Account         Description         BUDGET         CHANGES         BUDGET           48		(roton rtocompilanda)	GL Annual Budget			CURRENT			
48       49         50       50         51       1       20051870       43905       2021 990 Payne Ave TOD       -       (52,500.00)       (52,500.00)         52       1       20051870       43905       2021 ReConnect Rondo LCDA       -       (150,000.00)       (150,000.00)         53       1       20051870       43905       2021 1490 7th Street E TBRA       -       (37,400.00)       (37,400.00)         54       1       20051870       43905       2021 1222 University Ave TBRA       -       (174,600.00)       (174,600.00)         55       1       20051870       43905       2021 375 Selby Ave (YWCA Expansion) TBRA       -       (38,400.00)       (38,400.00)         56       1       20051870       43401       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       (1,392,178.00)       (1,392,178.00)		Company		Account	Description		CHANGES		
495051120051870439052021 990 Payne Ave TOD-(52,500.00)(52,500.00)52120051870439052021 ReConnect Rondo LCDA-(150,000.00)(150,000.00)53120051870439052021 1490 7th Street E TBRA-(37,400.00)(37,400.00)54120051870439052021 1222 University Ave TBRA-(174,600.00)(174,600.00)55120051870439052021 375 Selby Ave (YWCA Expansion) TBRA-(38,400.00)(38,400.00)56120051870434012021 Farwell Yards (102&150 W Water St & 75 Bidwell St)-(1,392,178.00)(1,392,178.00)									
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51120051870439052021 990 Payne Ave TOD-(52,500.00)(52,500.00)52120051870439052021 ReConnect Rondo LCDA-(150,000.00)(150,000.00)53120051870439052021 1490 7th Street E TBRA-(37,400.00)(37,400.00)54120051870439052021 1222 University Ave TBRA-(174,600.00)(174,600.00)55120051870439052021 375 Selby Ave (YWCA Expansion) TBRA-(38,400.00)(38,400.00)56120051870434012021 Farwell Yards (102&150 W Water St & 75 Bidwell St)-(1,392,178.00)(1,392,178.00)									
52       1       20051870       43905       2021 ReConnect Rondo LCDA       -       (150,000.00)       (150,000.00)         53       1       20051870       43905       2021 1490 7th Street E TBRA       -       (37,400.00)       (37,400.00)         54       1       20051870       43905       2021 1222 University Ave TBRA       -       (174,600.00)       (174,600.00)         55       1       20051870       43905       2021 375 Selby Ave (YWCA Expansion) TBRA       -       (38,400.00)       (38,400.00)         56       1       20051870       43401       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       (1,392,178.00)       (1,392,178.00)		1	20051870	43905	2021 990 Pavne Ave TOD	-	(52,500,00)	(52,500,00)	
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55       1       20051870       43905       2021 375 Selby Ave (YWCA Expansion) TBRA       -       (38,400.00)       (38,400.00)         56       1       20051870       43401       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       (1,392,178.00)       (1,392,178.00)		1				-	, ,		
56       1       20051870       43401       2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)       -       (1,392,178.00)       (1,392,178.00)		1			-	-	· ,	. ,	
		1				-	, ,		
		1				-	(1,332,178.00) (81,117.00)	(1,392,178.00) (81,117.00)	

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TOTAL: -

(1,926,195.00) (1,926,195.00)

60 61

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

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

63

## 64 Spending Changes

65 (Action Accomplished)

00	(, locion , locomplicitod)						
66		Life to Date Activity Budget			CURRENT		AMENDED
67	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
68							
69	G-PED	G5121831020043	73220	2021 990 Payne Ave TOD	-	52,500.00	52,500.00
70	G-PED	G5121831120122	73220	2021 ReConnect Rondo LCDA	-	150,000.00	150,000.00
71	G-PED	G5121831320123	73220	2021 1490 7th Street E TBRA	-	37,400.00	37,400.00
72	G-PED	G5121831320124	73220	2021 1222 University Ave TBRA	-	174,600.00	174,600.00
73	G-PED	G5121831320125	73220	2021 375 Selby Ave (YWCA Expansion) TBRA	-	38,400.00	38,400.00
74	G-PED	G5121702210045	73220	2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)	-	1,392,178.00	1,392,178.00
75	G-PED	G5121702210046	73220	2021 The Hollows (520 Payne Ave)	-	81,117.00	81,117.00
76							
77				TOTAL:	-	1,926,195.00	1,926,195.00
78							
79	Financing Changes						
80	(Action Accomplished)			_			
81		Life to Date Activity Budget			CURRENT		AMENDED
82	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
83							

83						
84 G-PED	G5121831020043	43905	2021 990 Payne Ave TOD	-	(52,500.00)	(52,500.00)
85 G-PED	G5121831120122	43905	2021 ReConnect Rondo LCDA	-	(150,000.00)	(150,000.00)
86 G-PED	G5121831320123	43905	2021 1490 7th Street E TBRA	-	(37,400.00)	(37,400.00)
87 G-PED	G5121831320124	43905	2021 1222 University Ave TBRA	-	(174,600.00)	(174,600.00)
88 G-PED	G5121831320125	43905	2021 375 Selby Ave (YWCA Expansion) TBRA	-	(38,400.00)	(38,400.00)
89 G-PED	G5121702210045	43401	2021 Farwell Yards (102&150 W Water St & 75 Bidwell St)	-	(1,392,178.00)	(1,392,178.00)
90 G-PED	G5121702210046	43401	2021 The Hollows (520 Payne Ave)		(81,117.00)	(81,117.00)
91						

# **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.)	<b>Recognize additional/unanticipated revenues</b> (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	C.C. 10.07.1
			- Amend spending and financing to recognize new revenue in the appropriate company and activity	
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	C.C. 10.07.1
		Budget Amendment Resolution and Public Hearing	appropriation total revenues in excess of those	Admin 41.03
			- Amend spending and financing to recognize the grant in the appropriate company and activity	
	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	C.C. 10.07.4
			- Administrative order is prepared to execute the transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between companies	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	

## **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	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
	b.) Between Funds/Companies	Budget Amendment Resolution	- Mayor recommends and council approves through resolution to transfer appropriations between departments	C.C. 10.07.4
			- Amend spending and financing to recognize transfer	
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,	- Resolution to appropriate emergency funds is adopted by unanimous affirmative vote by the	C.C. 10.07.2
		property, or the public peace or welfare that requires immediate council action", C.C. 6.06 Emergency Ordinances	council	C.C. 6.06
		Budget Amendment Resolution		
7.)	Reduction of Appropriations	Report by the Mayor of the estimated amount of the deficit	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3
		Recommendation by the Mayor to the City Council of steps to be taken		

# 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	<ul> <li>Amend project financing and spending</li> <li>Transfer excess appropriation to contingency when applicable</li> </ul>	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.)	Close a completed project with no excess balances, but excess spending authority	g 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	g 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
b.) Financing source is contingency (less than \$25,000)	<ul> <li>All proposed uses of Contingency funds must first be reviewed by OFS</li> <li>Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)</li> <li>A.O.s require periodic review by CIB Committee</li> <li>Transfers between departments require a resolution (completed by departments; verified and approved by OFS)</li> </ul>	- Reduce amount in approp - Amend project spending a use of contingency funding
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	<ul> <li>Reduce amount in approp ("<i>unallocated reserve acco</i></li> <li>Amend project spending a use of contingency funding</li> </ul>

priate	contingency	fund	
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Administrative Code 57.09 (3) a

g and financing to recognize

City Charter 10.07.4

and financing to recognize 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
	Add a new project		
.)	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 ar new revenue
	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 conti
.)	Declare a project abandoned	Council resolution	<ul> <li>Identify project as abandon</li> <li>Transfer appropriation for the separate contingency fund (" <i>account</i> ")</li> <li>Reappropriation of the function review, Mayor recommendate (see either of the Add dollars above)</li> </ul>
.)	Replace an approved project with a new project	<ol> <li>Declare an approved project abandoned or completed with excess balances (see process above)</li> <li>Add new project after capital improvement budget is adopted (see process above)</li> </ol>	- Can accomplish both steps

g and spending to recognize	Administrative Code 57.09 (1) City Charter 10.07.1
ontingency to new project	Administrative Code 57.09 (1)
nancing to recognize transfer	City Charter 10.07.4
doned	
or the abandoned project to a d (" <i>unallocated reserve</i>	Administrative Code 57.09 (4)

City Charter 10.09 Cunds needs CIB Committee dation, and Council approval lars to a project sections

ps in one resolution

### **Departments**

(Select Department) Multiple Departments City Attorney's Office City Council Emergency Management Financial Services 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

Affected Budgets (Choose CIB or Operating)

Both Operating and CIB Budgets Operating Budget CIB Budget <u>General vs. Special Fund</u> (Choose General, Special or Capital)

General Fund Special Fund Capital Multiple Funds <u>Funding Source</u> (Select Funding Source) Transfer of Appropriations Grant Donation Multiple Other

## Already Appropriated?

<u>Company</u> (Choose Company)

(Yes or No?) Yes No

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