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: AO 26-55

Budget Affected: Operating Budget Police Department General Fund

Total Amount of Transaction: -

Funding Source: Transfer of Appropriations

Appropriation already included in budget? Yes

Charter Citation: City Charter 10.7.4

Fiscal Analysis

Reallocate the 2026 general fund budget to more accurately reflect operations.

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	**Fund-Dept-Cost Center**	**Account**	**Description**	**BUDGET**	**CHANGES**	**BUDGET**
1	10023100	63125	CONSULTING	27,119	(27,119)	0
1	10023100	63135	MEDICAL	10,739	27,119	37,858
1	10023100	63160	GENERAL PROFESSIONAL SERVICE	89,282	(7,079)	82,203
1	10023100	63325	REFUSE DISPOSAL AND COLLECTION	500		500
1	10023100	63335	TESTING SERVICE		4,720	4,720
1	10023100	63360	DATA PROCESSING SERVICE	2,280		2,280
1	10023100	63370	INVESTIGATIONS	2,339		2,339
1	10023100	64615	SPACE USE CHARGE	510		510
1	10023100	64735	EQUIPMENT RENTAL	4,678		4,678
1	10023100	64750	MISCELLANEOUS RENTAL	468		468
1	10023100	67330	PRINTING OUTSIDE	1,752		1,752
1	10023100	67335	PRINTING SERVICE CONTRACT	2,250		2,250
1	10023100	67340	PUBLICATION AND ADVERTISING	685		685
1	10023100	67525	MEMBERSHIP DUES	1,000		1,000
1	10023100	68106	ENERGY COORDINATOR SERVICE	25,549		25,549
1	10023100	68107	OTHER INTERNAL SERVICE CHARGES	48,823		48,823
1	10023100	70010	COMMUNICATION SUPPLIES	5,614		5,614
1	10023100	70110	COMPUTER SOFTWARE	5,205		5,205
1	10023100	70120	COMPUTER HARDWARE	38		38
1	10023100	70130	COMPUTER SUPPLIES	171	370	541
1	10023100	70205	PAPER SUPPLIES	2,339		2,339
1	10023100	70505	OFFICE ACCESSORIES	865		865
1	10023100	70510	BOOK PERIODICAL PICTURE	270		270
1	10023100	70520	TRAINING AND INSTRUCTIONAL MAT	468		468
1	10023100	70525	OFFICE SUPPLIES CONTRACT	6,388		6,388
1	10023100	70530	GEN OFFICE SUPPLIES	2,047		2,047
1	10023100	70535	NEWSPAPERS	429		429
1	10023100	70545	PHOTO SUPPLIES AND VIDEO TAPE	1,026		1,026
1	10023100	71105	MOTOR FUEL	63		63
1	10023100	71205	ELECTRICITY	3,892	(3,892)	0
1	10023100	71210	NATURAL GAS	1,859	(1,859)	0
1	10023100	72105	CLOTHING ALLOWANCE	4,290	1,408	5,698
1	10023100	72220	LAW ENFORCEMENT SUPPLIES	36,865	(21,728)	15,137
1	10023100	72235	MEDICAL SUPPLIES	150	(150)	0
1	10023100	72315	FIELD EQUIPMENT	1,871		1,871
1	10023100	72330	HARDWARE	1,404		1,404
1	10023100	72515	ATHLETIC RECREATION	335		335
1	10023100	72905	ADDL SPECIAL MATL SUPPLIES	10,559		10,559
1	10023100	72925	DEPT HEAD REIMBURSEMENT	1,904		1,904
1	10023200	63145	VETERINARY	20,000		20,000
1	10023200	63325	REFUSE DISPOSAL AND COLLECTION	900		900

72	1	10023200	63330	LAUNDRY SERVICE	114		114
73	1	10023200	63355	PEST CONTROL	330		330
74	1	10023200	63415	FOOD AND BEVERAGE SERVICE	1,200	3,800	5,000
75	1	10023200	64125	FIRE ALARM MONITORING	420	580	1,000
76	1	10023200	64610	BLDG AND OFFICE SPACE RENTAL	3,100		3,100
77	1	10023200	64720	COPIER RENTAL	2,460	(427)	2,033
78	1	10023200	65155	TELEPHONE EQUIPMENT LEASE	200		200
79	1	10023200	65160	TELEPHONE NON VOICE SERVICE		850	850
80	1	10023200	65170	COMMUNICATION SERVICE		3,600	3,600
81	1	10023200	67335	PRINTING SERVICE CONTRACT	1,590	(500)	1,090
82	1	10023200	67355	OTHER PRINT SERVICE	350	(350)	0
83	1	10023200	67510	LOCAL REGISTRATION FEE		2,082	2,082
84	1	10023200	67525	MEMBERSHIP DUES	1,850	700	2,550
85	1	10023200	69590	OTHER SERVICES	250	1,750	2,000
86	1	10023200	70005	COMMUNICATION EQUIPMENT		1,000	1,000
87	1	10023200	70010	COMMUNICATION SUPPLIES	360		360
88	1	10023200	70110	COMPUTER SOFTWARE	250		250
89	1	10023200	70120	COMPUTER HARDWARE	500	1,500	2,000
90	1	10023200	70130	COMPUTER SUPPLIES		1,000	1,000
91	1	10023200	70305	OFFICE EQUIPMENT	2,632	7,000	9,632
92	1	10023200	70525	OFFICE SUPPLIES CONTRACT	5,066	(2,566)	2,500
93	1	10023200	70530	GEN OFFICE SUPPLIES	3,978	3,481	7,459
94	1	10023200	70545	PHOTO SUPPLIES AND VIDEO TAPE	1,000		1,000
95	1	10023200	71105	MOTOR FUEL	930		930
96	1	10023200	72105	CLOTHING ALLOWANCE	1,000		1,000
97	1	10023200	72115	CLOTHING NON UNIFORM	750		750
98	1	10023200	72220	LAW ENFORCEMENT SUPPLIES	18,058	1,877	19,935
99	1	10023200	72255	SAFETY SUPPLIES	1,015	(1,015)	0
100	1	10023200	72315	FIELD EQUIPMENT	1,637		1,637
101	1	10023200	72410	ANIMAL FOOD	500		500
102	1	10023200	72905	ADDL SPECIAL MATL SUPPLIES	4,750	(1,750)	3,000
103	1	10023200	72910	OTHER MISCELLANEOUS SUPPLIES	6,896	(3,335)	3,561
104	1	10023300	63135	MEDICAL	250		250
105	1	10023300	63160	GENERAL PROFESSIONAL SERVICE	157,642	(10,715)	146,927
106	1	10023300	63370	INVESTIGATIONS	2,940		2,940
107	1	10023300	64220	EQUIPMENT MAINTENANCE CONTRACT	375		375
108	1	10023300	64235	COMPUTER MAINTENANCE	1,800		1,800
109	1	10023300	65170	COMMUNICATION SERVICE	8,236		8,236
110	1	10023300	67525	MEMBERSHIP DUES	650		650
111	1	10023300	69505	LICENSE AND PERMIT	55		55
112	1	10023300	70010	COMMUNICATION SUPPLIES	468		468
113	1	10023300	70110	COMPUTER SOFTWARE	36,936		36,936
114	1	10023300	70130	COMPUTER SUPPLIES	8,273	(370)	7,903
115	1	10023300	70305	OFFICE EQUIPMENT	1,094	(94)	1,000
116	1	10023300	70310	OFFICE FURNITURE	900		900
117	1	10023300	70510	BOOK PERIODICAL PICTURE	868		868
118	1	10023300	70525	OFFICE SUPPLIES CONTRACT	5,603	(374)	5,229
119	1	10023300	70530	GEN OFFICE SUPPLIES	1,292		1,292
120	1	10023300	70535	NEWSPAPERS	100		100
121	1	10023300	70545	PHOTO SUPPLIES AND VIDEO TAPE	94		94
122	1	10023300	71105	MOTOR FUEL	187		187
123	1	10023300	71520	GEN BLDG REPAIR MAINT SUPPLY	38,024		38,024
124	1	10023300	71805	EQUIPMENT PART AND SUPPLIES	187		187
125	1	10023300	72220	LAW ENFORCEMENT SUPPLIES	5,290	(1,015)	4,275
126	1	10023300	72330	HARDWARE	491		491
127	1	10023400	63125	CONSULTING	1,500		1,500
128	1	10023400	63135	MEDICAL	1,000		1,000
129	1	10023400	63160	GENERAL PROFESSIONAL SERVICE	244,336	(109,882)	134,454
130	1	10023400	63325	REFUSE DISPOSAL AND COLLECTION	15,700		15,700
131	1	10023400	63330	LAUNDRY SERVICE	5,091		5,091
132	1	10023400	63335	TESTING SERVICE	14,431		14,431
133	1	10023400	63365	DOCUMENT IMAGING SERVICE	13,000		13,000
134	1	10023400	63385	SECURITY SERVICES	1,000		1,000
135	1	10023400	63400	ELECTRICIAN	17,778		17,778
136	1	10023400	64105	BUILDING REPAIR SERVICE	5,600		5,600
137	1	10023400	64205	ELEVATOR ESCALATOR MAINT	20,430		20,430
138	1	10023400	64215	SELF PROPELLED VEHICLE REPAIR	506,000		506,000
139	1	10023400	64220	EQUIPMENT MAINTENANCE CONTRACT	138,267	200,000	338,267
140	1	10023400	64230	GENERAL EQUIPMENT REPAIR	15,640		15,640
141	1	10023400	64235	COMPUTER MAINTENANCE	500		500
142	1	10023400	64505	GENERAL REPAIR MAINT SVC	82,506		82,506
143	1	10023400	64615	SPACE USE CHARGE	30,000		30,000

144	1	10023400	64715	COMPUTER EQUIP RENTAL	192,265		192,265
145	1	10023400	64720	COPIER RENTAL	20,046		20,046
146	1	10023400	64735	EQUIPMENT RENTAL	936		936
147	1	10023400	64750	MISCELLANEOUS RENTAL	100		100
148	1	10023400	65105	FAX EMAIL PAGER	468		468
149	1	10023400	65130	800 MHZ RADIO SUPPORT	60,000	(10,000)	50,000
150	1	10023400	65140	TELEPHONE MONTHLY CHARGE	20,500	0	20,500
151	1	10023400	65160	TELEPHONE NON VOICE SERVICE	140,000	(10,000)	130,000
152	1	10023400	65165	TELEPHONE CELLULAR PHONE	160,000	(2,753)	157,247
153	1	10023400	65205	SEWER CHARGE	11,200		11,200
154	1	10023400	65250	WATER SERVICE	8,465		8,465
155	1	10023400	67205	POSTAGE	14,440		14,440
156	1	10023400	67215	SHIPPING	5,000		5,000
157	1	10023400	67330	PRINTING OUTSIDE	1,243		1,243
158	1	10023400	67335	PRINTING SERVICE CONTRACT	10,000		10,000
159	1	10023400	67355	OTHER PRINT SERVICE	234		234
160	1	10023400	67505	OUT OF TOWN REGISTRATION FEE	2,050		2,050
161	1	10023400	67520	TUITION REIMBURSEMENT	5,000		5,000
162	1	10023400	67525	MEMBERSHIP DUES	2,750		2,750
163	1	10023400	67535	LODGING	5,100		5,100
164	1	10023400	67540	MEALS	5,321		5,321
165	1	10023400	67805	PROPERTY INSURANCE PREMIUM	78,150	(8,464)	69,686
166	1	10023400	69505	LICENSE AND PERMIT	300	0	300
167	1	10023400	69510	VEHICLE LICENSE REGISTRATION	15,000	0	15,000
168	1	10023400	69590	OTHER SERVICES	18,350	0	18,350
169	1	10023400	70005	COMMUNICATION EQUIPMENT	1,920,816	0	1,920,816
170	1	10023400	70010	COMMUNICATION SUPPLIES	720	0	720
171	1	10023400	70015	RADIO MAINTENANCE SUPPLIES	79,694	0	79,694
172	1	10023400	70110	COMPUTER SOFTWARE	72,577	(65,922)	6,655
173	1	10023400	70120	COMPUTER HARDWARE	6,750		6,750
174	1	10023400	70130	COMPUTER SUPPLIES	19,127		19,127
175	1	10023400	70205	PAPER SUPPLIES	16,848		16,848
176	1	10023400	70210	PAPER FORMS ETC	97		97
177	1	10023400	70305	OFFICE EQUIPMENT	5,078		5,078
178	1	10023400	70310	OFFICE FURNITURE	5,614		5,614
179	1	10023400	70505	OFFICE ACCESSORIES	936		936
180	1	10023400	70510	BOOK PERIODICAL PICTURE	468		468
181	1	10023400	70520	TRAINING AND INSTRUCTIONAL MAT	2,901		2,901
182	1	10023400	70525	OFFICE SUPPLIES CONTRACT	20,321		20,321
183	1	10023400	70530	GEN OFFICE SUPPLIES	6,705		6,705
184	1	10023400	70545	PHOTO SUPPLIES AND VIDEO TAPE	14,491		14,491
185	1	10023400	71105	MOTOR FUEL	861,453		861,453
186	1	10023400	71110	MOTOR FUEL CONTRACT	10,000		10,000
187	1	10023400	71205	ELECTRICITY	208,265	4,363	212,628
188	1	10023400	71210	NATURAL GAS	34,537	2,104	36,641
189	1	10023400	71215	DISTRICT COOLING	123,820		123,820
190	1	10023400	71220	DISTRICT HEATING	142,622		142,622
191	1	10023400	71505	BUILDING REPAIR SUPPLIES	842		842
192	1	10023400	71525	PLUMBING SUPPLIES	1,605		1,605
193	1	10023400	71530	ELECTRICAL SUPPLIES	6,783		6,783
194	1	10023400	71540	JANITORIAL SUPPLIES	23,392		23,392
195	1	10023400	71705	VEHICLE PARTS	358,655		358,655
196	1	10023400	71710	VEHICLE ACCESSORIES	30,500		30,500
197	1	10023400	71805	EQUIPMENT PART AND SUPPLIES	122,741		122,741
198	1	10023400	72105	CLOTHING ALLOWANCE	6,894		6,894
199	1	10023400	72215	AMMUNITION	12,990		12,990
200	1	10023400	72220	LAW ENFORCEMENT SUPPLIES	53,412		53,412
201	1	10023400	72225	CHEMICAL LABORATORY	18,713		18,713
202	1	10023400	72235	MEDICAL SUPPLIES	5,614	150	5,764
203	1	10023400	72255	SAFETY SUPPLIES	668		668
204	1	10023400	72305	SMALL TOOL	634		634
205	1	10023400	72330	HARDWARE	12,497		12,497
206	1	10023400	72905	ADDL SPECIAL MATL SUPPLIES	5,928		5,928
207	1	10023400	72910	OTHER MISCELLANEOUS SUPPLIES	1,968		1,968
208	1	10023500	63135	MEDICAL	10,392		10,392
209	1	10023500	63140	COUNSELING	27,172		27,172
210	1	10023500	63160	GENERAL PROFESSIONAL SERVICE	156,022	5,021	161,043
211	1	10023500	63315	INTERPRETER	250	0	250
212	1	10023500	63325	REFUSE DISPOSAL AND COLLECTION	1,000	15,600	16,600
213	1	10023500	63415	FOOD AND BEVERAGE SERVICE	1,418		1,418
214	1	10023500	64225	OFF EQUIP AND FURNITURE REPAIR	500		500
215	1	10023500	64505	GENERAL REPAIR MAINT SVC	1,500		1,500

1	10023500	64610	BLDG AND OFFICE SPACE RENTAL	17,000		17,000
1	10023500	65120	INTERNET SERVICES	1,000		1,000
1	10023500	65140	TELEPHONE MONTHLY CHARGE	3,400		3,400
1	10023500	65160	TELEPHONE NON VOICE SERVICE	100		100
1	10023500	69590	OTHER SERVICES	1,250		1,250
1	10023500	70010	COMMUNICATION SUPPLIES	234		234
1	10023500	70110	COMPUTER SOFTWARE	9,250		9,250
1	10023500	70130	COMPUTER SUPPLIES	734		734
1	10023500	70210	PAPER FORMS ETC	2,000		2,000
1	10023500	70215	LETTERHEAD AND ENVELOPE	475		475
1	10023500	70510	BOOK PERIODICAL PICTURE	484		484
1	10023500	70520	TRAINING AND INSTRUCTIONAL MAT	500		500
1	10023500	70525	OFFICE SUPPLIES CONTRACT	2,084		2,084
1	10023500	70530	GEN OFFICE SUPPLIES	434		434
1	10023500	70545	PHOTO SUPPLIES AND VIDEO TAPE	234		234
1	10023500	71105	MOTOR FUEL	100		100
1	10023500	71205	ELECTRICITY	471	(471)	0
1	10023500	71210	NATURAL GAS	245	(245)	0
1	10023500	71540	JANITORIAL SUPPLIES	100		100
1	10023500	72105	CLOTHING ALLOWANCE	38,220		38,220
1	10023500	72220	LAW ENFORCEMENT SUPPLIES	4,359		4,359
1	10023500	72255	SAFETY SUPPLIES	468		468
1	10023500	72330	HARDWARE	839		839
1	10023500	72515	ATHLETIC RECREATION	1,339		1,339
1	10023500	72905	ADDL SPECIAL MATL SUPPLIES	1,000		1,000
1	10023500	72910	OTHER MISCELLANEOUS SUPPLIES	1,343		1,343
1	10023500	76501	EQUIPMENT		2,000	2,000
			TOTAL:	7,053,157	-	7,053,157

Financing Changes

(Action Accomplished)

GL Annual Budget				CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
						0
			TOTAL:	-	-	-

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

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

Spending Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
			TOTAL:	0	0	0

Financing Changes

(Action Accomplished)

Life to Date Activity Budget				CURRENT		AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
						0
			TOTAL:	0	0	0

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

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	In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
5.)	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 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					