

## 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 File ID Number: RES PH 26-65  
 2  
 3 Budget Affected: Operating Budget General Government Accounts Special Fund  
 4  
 5 Total Amount of Transaction: \$0  
 6  
 7 Funding Source: Other Please Specify Funding Source:  
 8  
 9 Appropriation already included in budget? Yes  
 10  
 11 Charter Citation: 10.7.4  
 12  
 13

**Fiscal Analysis**

16 Aligning project and Accounting Unit budgets in Funds 211, 700, 275, and 260 with the 2026 Adopted Budget.  
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**Detail Accounting Codes:**

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

**Spending Changes**

34 *Shifting funds between City Accounting Units to align with accounting principles and the 2026 Adopted Budget*

GL Annual Budget					CURRENT BUDGET
Company	Fund-Dept-Cost Center	Account	Description		
<i>City Council Fund 211 Accounting Unit - no changes</i>					
1	21110820	63160	GENERAL PROFESSIONAL SERVICE		1,860,133
				SUBTOTAL:	1,860,133
<i>ONS Fund 211 Accounting Unit - no changes</i>					
1	21112200	60105	FULL TIME CERTIFIED		254,486
1	21112200	60140	FULL TIME APPOINTED		404,385
1	21112200	60835	SALARY NEEDS		342,904
1	21112200	61005	SOCIAL SECURITY		62,111
1	21112200	61010	MEDICARE REGULAR		14,523
1	21112200	61110	PERA COORDINATED PENSION		75,133
1	21112200	61210	EMPLOYEE HEALTH INSURANCE		123,314
1	21112200	61550	INDIRECT FRINGES		38,569
1	21112200	61710	MN PAID LEAVE		4,408
1	21112200	63160	GENERAL PROFESSIONAL SERVICE		180,811
1	21112200	64610	BLDG AND OFFICE SPACE RENTAL		230,000
1	21112200	68110	CENTRAL SERVICE		84,726
1	21112200	68115	ENTERPRISE TECHNOLOGY INITIATIVE		10,641
1	21112200	70020	AUDIO AND VIDEO EQUIPMENT		322,866
				SUBTOTAL:	2,148,877
<i>Moves \$300,000 out of newly-created AU into existing CAO Fund 211 AU to be used for Immigration Defense Fund and Naturalization Support per 2026 Adopted Budget</i>					
1	21112900	63160	GENERAL PROFESSIONAL SERVICE		300,000
1	21112820	60140	FULL TIME APPOINTED		120,190
1	21112820	60835	SALARY NEEDS		139,179
1	21112820	61005	SOCIAL SECURITY		16,081
1	21112820	61010	MEDICARE REGULAR		3,761
1	21112820	61110	PERA COORDINATED PENSION		19,452
1	21112820	61210	EMPLOYEE HEALTH INSURANCE		12,140
1	21112820	61550	INDIRECT FRINGES		9,985
1	21112820	61710	MN PAID LEAVE		1,142
1	21112820	63160	GENERAL PROFESSIONAL SERVICE		-
1	21112820	68195	PC REPLACEMENT		2,957
				SUBTOTAL:	624,887

70 *Moves \$190,000 from Library Fund 211 AU into Library Fund 275 AU to be used for Library lease and security per 2026 Adopted Budget*



143	<i>Removes 91,263 in carried-forward funds from ONS Opioid AU to align with 2026 Adopted Budget</i>					
143	1	21112700	60835	SALARY NEEDS		76,409
144	1	21112700	61005	SOCIAL SECURITY		4,737
145	1	21112700	61010	MEDICARE REGULAR		1,108
146	1	21112700	61110	PERA COORDINATED PENSION		5,731
147	1	21112700	61550	INDIRECT FRINGES		2,942
148	1	21112700	61710	MN PAID LEAVE		336
149					SUBTOTAL:	91,263
150						
151	<i>Removes 1,018,092 in carried-forward funds from DSI Opioid AU to align with 2026 Adopted Budget</i>					
151	1	21124700	60105	FULL TIME CERTIFIED		438,183
152	1	21124700	61005	SOCIAL SECURITY		27,168
153	1	21124700	61010	MEDICARE REGULAR		6,353
154	1	21124700	61110	PERA COORDINATED PENSION		32,864
155	1	21124700	61210	EMPLOYEE HEALTH INSURANCE		88,546
156	1	21124700	61550	INDIRECT FRINGES		16,869
157	1	21124700	61710	MN PAID LEAVE		1,927
158	1	21124700	63160	GENERAL PROFESSIONAL SERVICE		1,018,092
159	1	21124700	67545	TRAVEL TRAINING AND DUES		2,000
160	1	21124700	70530	GEN OFFICE SUPPLIES		8,000
161					SUBTOTAL:	1,640,002
162						
163	<i>Removes 160,267 in carried-forward funds from Police Opioid AU to align with 2026 Adopted Budget</i>					
163	1	21123700	60105	FULL TIME CERTIFIED		82,073
164	1	21123700	60110	POLICE SWORN		100,454
165	1	21123700	60835	SALARY NEEDS		161,092
166	1	21123700	61005	SOCIAL SECURITY		15,077
167	1	21123700	61010	MEDICARE REGULAR		4,983
168	1	21123700	61110	PERA COORDINATED PENSION		18,238
169	1	21123700	61130	PERA POLICE		17,780
170	1	21123700	61210	EMPLOYEE HEALTH INSURANCE		29,652
171	1	21123700	61550	INDIRECT FRINGES		12,343
172	1	21123700	61710	MN PAID LEAVE		1,512
173					SUBTOTAL:	443,204
174						
175	<i>Fire Opioid Settlement AU - no changes</i>					
175	1	21122700	60140	FULL TIME APPOINTED		192,241
176	1	21122700	61010	MEDICARE REGULAR		2,787
177	1	21122700	61135	PERA FIRE		34,027
178	1	21122700	61210	EMPLOYEE HEALTH INSURANCE		32,320
179	1	21122700	61550	INDIRECT FRINGES		7,401
180	1	21122700	61710	MN PAID LEAVE		846
181					SUBTOTAL:	269,622
182						
183	<i>GGA Opioid Settlement AU - no changes</i>					
183	1	21117700	63160	GENERAL PROFESSIONAL SERVICE		1,000,000
184					SUBTOTAL:	1,000,000
185						
186						
187					TOTAL:	16,769,670
188						

**189 Financing Changes**

190 *Shifting funds between City Accounting Units to align with accounting principles and the 2026 Adopted Budget*

191	GL Annual Budget				CURRENT
192	Company	Fund-Dept-Cost Center	Account	Description	BUDGET
193					
194	1	21110820	59910	USE OF FUND EQUITY	(1,860,133)
195	1	21112200	59910	USE OF FUND EQUITY	(2,148,877)
196	1	21112900	59910	USE OF FUND EQUITY	(300,000)
197	1	21112820	59910	USE OF FUND EQUITY	(324,887)
198	1	21143820	56225	TRANSFER FR SPECIAL REVENUE FUND	(190,000)
199	1	21143820	59910	USE OF FUND EQUITY	(2,036,212)
200	1	27543610	56225	TRANSFER FR SPECIAL REVENUE FUND	-
201	1	27543610	47510	SPACE RENTAL	(4,000)
202	1	27543610	49105	LIBRARY FEE NON RESIDENT CARD	(650)
203	1	27543610	49110	LIBRARY FEE RESEARCH	(600)
204	1	27543610	49115	LIBRARY SERVICE FEE	(26,500)
205	1	27543610	49120	LIBRARY LOST DAMAGE FINES	(47,662)
206	1	27543610	49205	LIBRARY MATERIAL RENTAL	(528)
207	1	27543610	49215	LIBRARY DUPLICATING	(75,000)
208	1	27543610	49220	LIBRARY MERCHANDISE	(10,000)
209	1	27543610	55505	OUTSIDE CONTRIBUTION DONATIONS	(4,000)
210	1	27543610	55815	REFUNDS OVERPAYMENTS	(750)

211	1	27543610	55840	E RATE REFUNDS	(84,297)
212	1	27543610	55905	CASH OVER OR SHORT	(50)
213	1	27543610	56225	TRANSFER FR SPECIAL REVENUE FUND	(655,000)
214	1	21117820	59910	USE OF FUND EQUITY	(457,516)
215	1	71016200	56220	TRANSFER FR GENERAL FUND	(785,456)
216	1	71016200	56225	TRANSFER FR SPECIAL REVENUE FUND	-
217	1	21117900	59910	USE OF FUND EQUITY	(11,500)
218	1	21117900	56220	TRANSFER FR GENERAL FUND	(75,000)
219	1	21117900	56225	TRANSFER FR SPECIAL REVENUE FUND	(13,500)
220	1	26041500	56220	TRANSFER FR GENERAL FUND	-
221	1	26041500	56225	TRANSFER FR SPECIAL REVENUE FUND	-
222	1	21141820	59910	USE OF FUND EQUITY	(2,480,241)
223	1	21131820	56220	TRANSFER FR GENERAL FUND	(78,371)
224	1	21131820	59910	USE OF FUND EQUITY	(1,654,849)
225	1	21112700	59910	USE OF FUND EQUITY	(91,263)
226	1	21124700	59910	USE OF FUND EQUITY	(1,640,002)
227	1	21123700	59910	USE OF FUND EQUITY	(443,204)
228	1	21122700	59910	USE OF FUND EQUITY	(269,622)
229	1	21117700	59910	USE OF FUND EQUITY	(1,000,000)
230					
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241					
242	1	1021177737	63160	GENERAL PROFESSIONAL SERVICE - City Council Modernization	145,365
243	1	1221177724	60105	FULL TIME CERTIFIED - ONS Neighborhood Safety	-
244	1	1221177724	60150	TRADES NO PAY DAYS - ONS Neighborhood Safety	1,243,344
245	1	1221177724	61005	SOCIAL SECURITY - ONS Neighborhood Safety	77,087
246	1	1221177724	61010	MEDICARE REGULAR - ONS Neighborhood Safety	18,028
247	1	1221177724	61110	PERA COORDINATED PENSION - ONS Neighborhood Safety	93,250
248	1	1221177724	61210	EMPLOYEE HEALTH INSURANCE - ONS Neighborhood Safety	255,472
249	1	1221177724	61550	INDIRECT FRINGES - ONS Neighborhood Safety	49,733
250	1	1221177724	63160	GENERAL PROFESSIONAL SERVICES - ONS Neighborhood Safety	1,360,766
251	1	1221177724	70020	AUDIO AND VIDEO EQUIPMENT - ONS Neighborhood Safety	322,866
252	1	1221177724	70100	COMPUTER SOFTWARE - ONS Neighborhood Safety	300,000
253	1	1221177705	63160	GENERAL PROFESSIONAL SERVICE - Immigration Defense Fund	-
254	1	1221177706	63160	GENERAL PROFESSIONAL SERVICE - Naturalization Support	-
255	1	4327511015	63385	SECURITY SERVICES - All Facil General	-
256	1	4327511015	64610	BLDG AND OFFICE SPACE RENTAL - All Facil General	-
257	1	4321177740	63160	GENERAL PROFESSIONAL SERVICE - Smart Library Transformation	1,290,000
258	1	4321177725	60105	FULL TIME CERTIFIED - Library Optimal Response	40,037
259	1	4321177725	60835	SALARY NEEDS - Library Optimal Response	300,000
260	1	4321177725	63160	GENERAL PROFESSIONAL SERVICE - Library Optimal Response	969,850
261	1	4321177725	63300	SKILLED SERVICE - Library Optimal Response	20,000
262	1	4321177725	65100	COMMUNICATIONS SERVICES - Library Optimal Response	6,700
263	1	4321177725	70100	COMPUTER MATERIAL AND SUPPLIES - Library Optimal Response	1,700
264	1	4321177725	72100	OTHER EMPLOYEE EXPENSE - Library Optimal Response	1,750
265	1	4126013000	73555	PMT TO SUBCONTRACTOR - Administration 300 Annex	-
266	1	4121177702	73555	PMT TO SUBCONTRACTOR - Work Now	-
267	1	3121177704	63160	GENERAL PROFESSIONAL SERVICE - Evie Carshare Support	-
268	1	2421177735	65300	REAL ESTATE SERVICE CHGS - SAC Financial Assistance	110,000
269	1	2221155551	60140	FULL TIME APPOINTED - Fire Opioid Settlement	-
270	1	2221155551	61010	MEDICARE REGULAR - Fire Opioid Settlement	-
271	1	2221155551	61135	PERA FIRE - Fire Opioid Settlement	-
272	1	2221155551	61210	EMPLOYEE HEALTH INSURANCE - Fire Opioid Settlement	-
273	1	2221155551	61550	INDIRECT FRINGES - Fire Opioid Settlement	-
274	1	2221155551	61710	MN PAID LEAVE - Fire Opioid Settlement	-
275	1	1221155551	60105	FULL TIME CERTIFIED - ONS Community Engagement Opioid	145,493
276	1	1221155551	61005	SOCIAL SECURITY - ONS Community Engagement Opioid	9,012
277	1	1221155551	61010	MEDICARE REGULAR - ONS Community Engagement Opioid	2,108
278	1	1221155551	61110	PERA COORDINATED PENSION - ONS Community Engagement Opioid	10,902
279	1	1221155551	61210	EMPLOYEE HEALTH INSURANCE - ONS Community Engagement Opioid	33,095
280	1	1221155551	61550	INDIRECT FRINGES - ONS Community Engagement Opioid	5,709
281	1	1221155551	68195	PC REPLACEMENT - ONS Community Engagement Opioid	248
282	1	2321155551	60105	FULL TIME CERTIFIED - Police HART/COAST	146,905
283	1	2321155551	60110	POLICE SWORN - Police HART/COAST	216,913

TOTAL: (16,769,670)

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

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

**Spending Changes**

Aligning project budgets with Accounting Units and the 2026 Adopted Budget

Life to Date Activity Budget					CURRENT BUDGET
Activity Group	Activity	Account Category	Description		
241					
242	1	1021177737	63160	GENERAL PROFESSIONAL SERVICE - City Council Modernization	145,365
243	1	1221177724	60105	FULL TIME CERTIFIED - ONS Neighborhood Safety	-
244	1	1221177724	60150	TRADES NO PAY DAYS - ONS Neighborhood Safety	1,243,344
245	1	1221177724	61005	SOCIAL SECURITY - ONS Neighborhood Safety	77,087
246	1	1221177724	61010	MEDICARE REGULAR - ONS Neighborhood Safety	18,028
247	1	1221177724	61110	PERA COORDINATED PENSION - ONS Neighborhood Safety	93,250
248	1	1221177724	61210	EMPLOYEE HEALTH INSURANCE - ONS Neighborhood Safety	255,472
249	1	1221177724	61550	INDIRECT FRINGES - ONS Neighborhood Safety	49,733
250	1	1221177724	63160	GENERAL PROFESSIONAL SERVICES - ONS Neighborhood Safety	1,360,766
251	1	1221177724	70020	AUDIO AND VIDEO EQUIPMENT - ONS Neighborhood Safety	322,866
252	1	1221177724	70100	COMPUTER SOFTWARE - ONS Neighborhood Safety	300,000
253	1	1221177705	63160	GENERAL PROFESSIONAL SERVICE - Immigration Defense Fund	-
254	1	1221177706	63160	GENERAL PROFESSIONAL SERVICE - Naturalization Support	-
255	1	4327511015	63385	SECURITY SERVICES - All Facil General	-
256	1	4327511015	64610	BLDG AND OFFICE SPACE RENTAL - All Facil General	-
257	1	4321177740	63160	GENERAL PROFESSIONAL SERVICE - Smart Library Transformation	1,290,000
258	1	4321177725	60105	FULL TIME CERTIFIED - Library Optimal Response	40,037
259	1	4321177725	60835	SALARY NEEDS - Library Optimal Response	300,000
260	1	4321177725	63160	GENERAL PROFESSIONAL SERVICE - Library Optimal Response	969,850
261	1	4321177725	63300	SKILLED SERVICE - Library Optimal Response	20,000
262	1	4321177725	65100	COMMUNICATIONS SERVICES - Library Optimal Response	6,700
263	1	4321177725	70100	COMPUTER MATERIAL AND SUPPLIES - Library Optimal Response	1,700
264	1	4321177725	72100	OTHER EMPLOYEE EXPENSE - Library Optimal Response	1,750
265	1	4126013000	73555	PMT TO SUBCONTRACTOR - Administration 300 Annex	-
266	1	4121177702	73555	PMT TO SUBCONTRACTOR - Work Now	-
267	1	3121177704	63160	GENERAL PROFESSIONAL SERVICE - Evie Carshare Support	-
268	1	2421177735	65300	REAL ESTATE SERVICE CHGS - SAC Financial Assistance	110,000
269	1	2221155551	60140	FULL TIME APPOINTED - Fire Opioid Settlement	-
270	1	2221155551	61010	MEDICARE REGULAR - Fire Opioid Settlement	-
271	1	2221155551	61135	PERA FIRE - Fire Opioid Settlement	-
272	1	2221155551	61210	EMPLOYEE HEALTH INSURANCE - Fire Opioid Settlement	-
273	1	2221155551	61550	INDIRECT FRINGES - Fire Opioid Settlement	-
274	1	2221155551	61710	MN PAID LEAVE - Fire Opioid Settlement	-
275	1	1221155551	60105	FULL TIME CERTIFIED - ONS Community Engagement Opioid	145,493
276	1	1221155551	61005	SOCIAL SECURITY - ONS Community Engagement Opioid	9,012
277	1	1221155551	61010	MEDICARE REGULAR - ONS Community Engagement Opioid	2,108
278	1	1221155551	61110	PERA COORDINATED PENSION - ONS Community Engagement Opioid	10,902
279	1	1221155551	61210	EMPLOYEE HEALTH INSURANCE - ONS Community Engagement Opioid	33,095
280	1	1221155551	61550	INDIRECT FRINGES - ONS Community Engagement Opioid	5,709
281	1	1221155551	68195	PC REPLACEMENT - ONS Community Engagement Opioid	248
282	1	2321155551	60105	FULL TIME CERTIFIED - Police HART/COAST	146,905
283	1	2321155551	60110	POLICE SWORN - Police HART/COAST	216,913

284	1	2321155551	61005	SOCIAL SECURITY - Police HART/COAST	9,087
285	1	2321155551	61010	MEDICARE REGULAR - Police HART/COAST	5,271
286	1	2321155551	61110	PERA COORDINATED PENSION - Police HART/COAST	10,992
287	1	2321155551	61130	PERA POLICE - Police HART/COAST	38,394
288	1	2321155551	61210	EMPLOYEE HEALTH INSURANCE - Police HART/COAST	69,190
289	1	2321155551	61550	INDIRECT FRINGES - Police HART/COAST	14,267
290	1	2321155551	67505	OUT OF TOWN REGISTRATION FEE - Police HART/COAST	-
291	1	2321155551	67525	MEMBERSHIP DUES - Police HART/COAST	-
292	1	2321155551	67530	TRANSPORTATION - Police HART/COAST	-
293	1	2321155551	67535	LODGING - Police HART/COAST	-
294	1	2321155551	67540	MEALS - Police HART/COAST	-
295	1	2321155551	68195	PC REPLACEMENT - Police HART/COAST	495
296	1	2421155551	63160	GENERAL PROFESSIONAL SERVICE - DSI HART/COAST	1,018,092
297	1	4321155551	72255	SAFETY SUPPLIES - Library Opioid Settlement	6,000
298	1	1721155551	63160	CONTINGENCY - Fentanyl Response	-
299					
300				TOTAL:	8,348,121
301					

302 **Financing Changes**

303 *Aligning project budgets with Accounting Units and the 2026 Adopted Budget*

304 <b>Life to Date Activity Budget</b>					<b>CURRENT</b>
305 <b>Activity Group</b>	<b>Activity</b>	<b>Account Category</b>	<b>Description</b>		<b>BUDGET</b>
306					
307	1	1021177737	59910	USE OF FUND EQUITY - City Council Modernization	(145,365)
308	1	1221177724	59910	USE OF FUND EQUITY - ONS Neighborhood Safety	(3,720,546)
309	1	1221177705	59910	USE OF FUND EQUITY - Immigration Defense Fund	-
310	1	1221177706	59910	USE OF FUND EQUITY - Naturalization Support	-
311	1	4327511015	56225	TRANSFER FR SPECIAL REVENUE FUND - All Facil General	-
312	1	4321177740	59910	USE OF FUND EQUITY - Smart Library Transformation	(1,290,000)
313	1	4321177725	59910	USE OF FUND EQUITY - Library Optimal Response	(1,340,037)
314	1	4126013000	56220	TRANSFER FR GENERAL FUND - Administration 300 Annex	-
315	1	4126013000	56225	TRANSFER FR SPECIAL REVENUE FUND - Administration 300 Annex	-
316	1	4121177702	59910	USE OF FUND EQUITY - Work Now	-
317	1	3121177704	59910	USE OF FUND EQUITY - Evie Carshare Support	-
318	1	2421177735	59910	USE OF FUND EQUITY - DSI SAC Financial Assistance	(110,000)
319	1	2221155551	59910	USE OF FUND EQUITY - Fire Opioid Settlement	-
320	1	1221155551	59910	USE OF FUND EQUITY - ONS Neighborhood Safety	(101,803)
321	1	1221155551	55745	SETTLEMENT AWARDS - ONS Neighborhood Safety	(104,764)
322	1	2321155551	59910	USE OF FUND EQUITY - Police HART/COAST	(267,979)
323	1	2321155551	55745	SETTLEMENT AWARDS - Police HART/COAST	(243,535)
324	1	2421155551	59910	USE OF FUND EQUITY - DSI HART/COAST	(509,046)
325	1	2421155551	55745	SETTLEMENT AWARDS - DSI HART/COAST	(509,046)
326	1	4321155551	59910	USE OF FUND EQUITY - Library Opioid Settlement	(6,000)
327	1	1721155551	59910	USE OF FUND EQUITY - Fentanyl Response	-
328					
329				TOTAL:	(8,348,121)




CHANGES	AMENDED BUDGET
-	1,860,133
-	1,860,133
-	254,486
-	404,385
-	342,904
-	62,111
-	14,523
-	75,133
-	123,314
-	38,569
-	4,408
-	180,811
-	230,000
-	84,726
-	10,641
-	322,866
-	2,148,877
(300,000)	-
-	120,190
-	139,179
-	16,081
-	3,761
-	19,452
-	12,140
-	9,985
-	1,142
300,000	300,000
-	2,957
-	624,887

-	358,943
-	130,609
-	30,352
-	7,099
-	36,717
-	88,038
-	18,847
-	2,155
(90,000)	1,204,026
-	150,000
(100,000)	-
-	9,426
90,000	90,000
-	20,210
100,000	100,000
-	20,706
-	10,475
-	723
-	20,000
-	1,025
-	180,898
-	<u>2,480,249</u>

-	94,665
-	55,866
-	9,332
-	2,183
-	11,290
-	26,493
-	5,796
-	663
(655,000)	-
-	1,228
-	250,000
655,000	680,230
-	1,300
-	560,800
-	70,126
-	128,000
-	<u>1,897,972</u>

(100,000)	-
88,500	88,500
-	304,119
-	420,237
-	29,034
-	46,735
-	10,917
-	54,309
-	82,294
-	28,987
-	3,309
-	1,487,808
-	9,839
-	2,653
11,500	11,500
-	<u>2,580,241</u>

-	182,950
-	11,343
-	2,653
-	13,721
-	44,005
-	7,043
-	805
(78,371)	1,382,145
-	9,826
-	358
(78,371)	<u>1,654,849</u>

(76,409)	-
(4,737)	-
(1,108)	-
(5,731)	-
(2,942)	-
(336)	-
(91,263)	-

-	438,183
-	27,168
-	6,353
-	32,864
-	88,546
-	16,869
-	1,927
(1,018,092)	-
-	2,000
-	8,000
(1,018,092)	621,910

-	82,073
-	100,454
(160,267)	825
-	15,077
-	4,983
-	18,238
-	17,780
-	29,652
-	12,343
-	1,512
(160,267)	282,937

-	192,241
-	2,787
-	34,027
-	32,320
-	7,401
-	846
-	269,622

-	1,000,000
-	1,000,000

(1,347,993)	15,421,677
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<b>CHANGES</b>	<b>AMENDED BUDGET</b>
-	(1,860,133)
-	(2,148,877)
300,000	-
(300,000)	(624,887)
190,000	-
-	(2,036,212)
(190,000)	(190,000)
-	(4,000)
-	(650)
-	(600)
-	(26,500)
-	(47,662)
-	(528)
-	(75,000)
-	(10,000)
-	(4,000)
-	(750)

-	(84,297)
-	(50)
655,000	-
-	(457,516)
-	(785,456)
(655,000)	(655,000)
11,500	-
75,000	-
13,500	-
(75,000)	(75,000)
(13,500)	(13,500)
(11,500)	(2,491,741)
78,371	-
-	(1,654,849)
91,263	-
1,018,092	(621,910)
160,267	(282,937)
-	(269,622)
-	(1,000,000)
<hr/>	
1,347,993	(15,421,677)



<b>CHANGES</b>	<b>AMENDED BUDGET</b>
1,748,635	1,894,000
1,243,344	1,243,344
(1,243,344)	-
-	77,087
-	18,028
-	93,250
-	255,472
-	49,733
-	1,360,766
-	322,866
(300,000)	-
175,000	175,000
125,000	125,000
90,000	90,000
100,000	100,000
(40,000)	1,250,000
-	40,037
-	300,000
40,000	1,009,850
-	20,000
-	6,700
-	1,700
-	1,750
88,500	88,500
11,500	11,500
98,500	98,500
(110,000)	-
192,241	192,241
2,787	2,787
34,027	34,027
32,320	32,320
7,401	7,401
846	846
(63,427)	82,066
(4,114)	4,898
(963)	1,145
(4,832)	6,070
(18,525)	14,570
(5,709)	-
(248)	-
(64,832)	82,073
123,888	340,801

(8,262)	825
13,289	18,560
(3,190)	7,802
20,447	58,841
(8,689)	60,501
15,422	29,689
15,529	15,529
1,725	1,725
1,687	1,687
5,256	5,256
2,656	2,656
(495)	-
(396,182)	621,910
3,000	9,000
1,000,000	1,000,000
	-
2,920,188	11,268,309

<b>CHANGES</b>	<b>AMENDED BUDGET</b>
(1,748,635)	(1,894,000)
300,000	(3,420,546)
(175,000)	(175,000)
(125,000)	(125,000)
(190,000)	(190,000)
40,000	(1,250,000)
(40,000)	(1,380,037)
(75,000)	(75,000)
(13,500)	(13,500)
(11,500)	(11,500)
(98,500)	(98,500)
110,000	-
(269,622)	(269,622)
-	(101,803)
97,818	(6,946)
(114,431)	(382,410)
-	(243,535)
(112,864)	(621,910)
509,046	-
(3,000)	(9,000)
(1,000,000)	(1,000,000)
	-
(2,920,188)	(11,268,309)

## 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  - Amend spending and financing to recognize new revenue in the appropriate company and activity	C.C. 10.07.1
2.) <b>Accept a Grant</b>			
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.) <b>Transfer Appropriations within Departments:</b>			
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
<b>4.) Transfer Appropriations between Departments</b>			
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
<b>5.) Allow appropriations to lapse (non-capital improvement dollars)</b>	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	
<b>6.) Enact Emergency Appropriation</b>	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
<b>7.) Reduction of Appropriations</b>	Report by the Mayor of the estimated amount of the deficit  Recommendation by the Mayor to the City Council of steps to be taken	- Resolution or other actions deemed necessary by Council to prevent or minimize any deficit	C.C. 10.07.3

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
1.) Close a completed project with excess balances	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending - Transfer excess appropriation to contingency when applicable	Administrative Code 57.09 (2) City Charter 10.09 - Accomplished projects
2.) Close a completed project with no excess balances, but excess spending authority	Administrative Order (completed by OFS) Periodic review by the CIB Committee	- Amend project financing and spending	City Charter 10.09 - Accomplished projects
3.) Close a completed project with no excess balances and no excess spending authority	None	- Contact OFS with project budget codes to have the project inactivated in the finance system	N/A
4.) <u>Adding new spending authority to an existing project (without changing the scope of the project)</u>			
a.) Financing source is new money	CIB Committee review and recommendation Mayor recommends via resolution Compliance with City Comprehensive Plan Public hearing	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1) City Charter 10.07.1

**Capital Project and Budget Changes Procedures Guide**

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
b.) Financing source is contingency (less than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	Transfers within a department require an Administrative Order (completed by departments; verified and approved by OFS)	- Reduce amount in appropriate contingency fund	Administrative Code 57.09 (3) a
	A.O.s require periodic review by CIB Committee	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Transfers between departments require a resolution (completed by departments; verified and approved by OFS)		
c.) Financing source is contingency (more than \$25,000)	All proposed uses of Contingency funds must first be reviewed by OFS		
	CIB Committee review and recommendation	- Reduce amount in appropriate contingency fund (" <i>unallocated reserve account</i> ")	Administrative Code 57.09 (3) b
	Mayor recommends via resolution	- Amend project spending and financing to recognize use of contingency funding	City Charter 10.07.4
	Public hearing		

## Capital Project and Budget Changes Procedures Guide

2/14/2014

In order to:	Resolution and/or A.O. Required? CIB	Resolution/AO Action	Charter/Code Citation
<u>Add a new project</u>			
5.) OR			
<u>Expand the scope of an existing project</u>			
	CIB Committee review and recommendation		
a.) Financing source is new money	Mayor recommends via resolution	- Amend project financing and spending to recognize new revenue	Administrative Code 57.09 (1)
	Compliance with City Comprehensive Plan		City Charter 10.07.1
	Public hearing		
	All proposed uses of Contingency funds must first be reviewed by OFS		
b.) Financing source is contingency	CIB Committee review and recommendation	- Transfer dollars from contingency to new project	Administrative Code 57.09 (1)
	Mayor recommends via resolution	- Amend spending and financing to recognize transfer	City Charter 10.07.4
	Public hearing		
6.) Declare a project abandoned	Council resolution	- Identify project as abandoned -Transfer appropriation for the abandoned project to a separate contingency fund (" <i>unallocated reserve account</i> ") - Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	Administrative Code 57.09 (4) City Charter 10.09
7.) Replace an approved project with a new project	1) Declare an approved project abandoned or completed with excess balances (see process above) 2) Add new project after capital improvement budget is adopted (see process above)	- Can accomplish both steps in one resolution	

<u>Departments</u> (Select Department)	<u>Affected Budgets</u> (Choose CIB or Operating)	<u>General vs. Special Fund</u> (Choose General, Special or Capital)	<u>Funding Source</u> (Select Funding Source)	<u>Already Appropriated?</u> (Yes or No?)	<u>Company</u> (Choose Company)
Multiple Departments			Transfer of Appropriations	Yes	1
City Attorney's Office	Both Operating and CIB Budgets	General Fund	Grant	No	3
City Council	Operating Budget	Special Fund	Donation		5
Emergency Management	CIB Budget	Capital	Multiple		8
Financial Services		Multiple Funds	Other		9
Fire and Safety Services					
General Government Accounts					
HRA					
Human Resources					
HREEO					
Mayor's Office					
Parks and Recreation					
PED					
Police Department					
Public Health					
Public Library Agency					
Public Works					
RiverCentre					
Safety and Inspections					
Technology and Communications					
Water Department					