Q2 Budget to Actuals

August 19, 2026

SAINT PAUL
MINNESOTA

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Agenda

- Overview of quarter 2 General Fund Budget to Actuals

Q2 Budget to Actuals

- Q2 General Fund spending and revenues similar to Q2 2025 (as % of budget)
- Timing for different expenses varies, including:
  - Payroll: reflected in Infor several weeks after the end of each pay period.
  - Transfers: submitted at various times throughout the year, dependent on department and business need. Certain transfers occur frequently, such as debt payment transfers, while others occur only once at year end.
  - Internal Bills and Charges: vary throughout the year. Some central service charges (ETI, INET) occur monthly. Departments manage IBs for services according to business practices and may occur monthly, quarterly, annually.
  - Internal Services: some monthly internal service charges may be delayed as the month close process is delayed at the beginning of each year. OFS and departments spend the first few months of each year closing the prior year, then begin closing the new year.
- "Actuals" data is cumulative through 6/30/26; data was pulled on 8/12/26.

Budget to Actuals, Expenditures

Department	2026 Amended Budget	Actuals, June 30, 2026	%	Notes
City Attorney (includes ONS)	$13,582,282	$5,951,461	44%	
City Council	$4,850,600	$2,332,907	48%	
DSI	$25,947,629	$12,930,067	50%	
Emergency Management	$6,785,117	$2,976,480	44%	
Financial Services (includes OFE)	$5,120,477	$2,360,974	46%	
Fire	$83,584,022	$42,098,920	50%	
General Government	$20,689,306	$15,400,407	74%	Currently includes all indirect costs, which will be allocated out to departments during 2026 month-end close process.
HREEO	$4,495,697	$1,694,341	38%	
Human Resources (TER)	$6,824,148	$3,382,051	50%	
Library	$23,454,844	$10,897,919	46%	
Mayor	$2,425,294	$1,539,858	63%	
Parks	$52,748,877	$25,075,062	48%	
PED	$870,537	$0	0%	All PED GF spending is transfer/admin fee to the PED Admin Fund
Police	$122,547,985	$62,970,526	51%	
Public Works	$45,110,440	$18,227,104	40%	
Technology	$12,184,096	$6,226,550	51%	
Total Q2 Expenses	**$431,221,351**	**$214,064,627**	**50%**	Comparable to Q2 2025 (47%)

Budget to Actuals, Revenue

Department	2026 Amended Budget	Actuals, June 30, 2026	%	Notes
City Attorney (includes ONS)	$135,886	$10,030	7%	
City Council	$459,806	$48,765	11%	
DSI	$22,197,135	$7,556,086	34%	
Emergency Management	-	$36,866	100%	
Financial Services (includes OFE)	$572,089	$5,387,350	942%	All interest deposited here and then distributed to GGA and special funds as part of month-end close
Fire	$22,294,196	$9,834,630	44%	
General Government	$335,496,597	$75,727,630	23%	First property tax received in July, currently being processed.
HREEO	$601,640	$23,237	4%	
Human Resources (TER)	-	$0	0%	
Library	$23,454,844	$7,715,581	33%	First property tax received in July, currently being processed.
Mayor	$70,991	$0	0%	
Parks	$2,379,250	$1,534,874	65%	
PED	$145,422	$0	0%	
Police	$3,082,519	$1,344,337	44%	
Public Works	$19,014,076	$5,675,936	30%	
Technology	$1,316,900	$4,040	0%	
Total Q2 Revenue	**$431,221,351**	**$114,899,362**	**27%**	**Comparable to Q2 2025 (27%)**

Questions

Appendix

- Council staff may access budget to actuals reporting at any time in Infor
  - User Guide on OFS Infor Resources page
  - Export to Excel, ensure any manipulation occurs prior to exporting
  - Report filters by:
    - Year: to see most current, for Period select month 12 to see full year, for Budget selected Annual Revised Budget.
    - Department: can select all departments or individual.
    - Accounting Unit: can select company, fund, or drill down to any individual accounting unit by fund.