

## 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 26-1077
2		
3	Budget Affected:	Operating Budget PED Special Fund
4		
5	Total Amount of Transaction:	-
6		
7	Funding Source:	Other Please Specify Funding Source: STAR
8		
9	Appropriation already included in budget?	Yes
10		
11	Charter Citation:	10.07.4
12		
13		

**Fiscal Analysis**

This resolution allocates Neighborhood STAR funds for the following projects, which, after review and recommendation by the Neighborhood STAR board, have been recommended by the Neighborhood STAR Board and Mayor for funding in 2026.

**Detail Accounting Codes:**

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

**Spending Changes**

(Action Accomplished)

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
	star					
1	28551200	73220	STAR NEIGHBORHOOD	-	-	-
				TOTAL:	-	-

**Financing Changes**

(Action Accomplished)

GL Annual Budget				CURRENT BUDGET	CHANGES	AMENDED BUDGET
Company	Fund-Dept-Cost Center	Account	Description			
				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				WARD	CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Activity Description				
S-STAR	5120010000	73220	N STAR UNDESIGNATED		1,746,945.65	(2,196,246.00)	(449,300.35)
S-STAR	5120211262	73220	2026 DISTRICT 6 PLANNING COUNCIL	1,5	-	200,000.00	200,000.00
S-STAR	5120211263	73220	2026 EAST SIDE NEIGHBORHOOD DEVELOPMENT COMPANY	6	-	50,000.00	50,000.00
S-STAR	5120211264	73220	2026 WEST 7TH/FORT ROAD FEDERATION, INC.	2	-	50,000.00	50,000.00
S-STAR	5120211265	73220	2026 968 PAYNE	6	-	120,000.00	120,000.00
S-STAR	5120211266	73220	2026 AUMER DEVELOPMENT GROUP, LLC	7	-	50,000.00	50,000.00
S-STAR	5120211267	73220	2026 NINE LIVES	2	-	50,000.00	50,000.00
S-STAR	5120211268	73220	2026 ST. PAUL BALLET	4	-	75,000.00	75,000.00
S-STAR	5120211269	73220	2026 COMO COMMUNITY COUNCIL	1,4,5	-	50,000.00	50,000.00
S-STAR	5120211270	73220	2026 UJAMAA PLACE	1	-	50,000.00	50,000.00
S-STAR	5120211271	73220	2026 SHWE OZI MARKET LLC	6	-	50,000.00	50,000.00
S-STAR	5120211272	73220	2026 ST. PAUL GROWERS' ASSOCIATION DBA ST. PAUL FARM	2	-	49,978.00	49,978.00
S-STAR	5120211273	73220	2026 OROMO COMMUNITY OF MINNESOTA	1	-	37,944.00	37,944.00
S-STAR	5120211274	73220	2026 WOMEN'S ADVOCATES	4	-	50,000.00	50,000.00
S-STAR	5120211275	73220	2026 999 HMONG MARKET, LLC	5	-	50,000.00	50,000.00
S-STAR	5120211276	73220	2026 CHANGE INC.	2	-	50,000.00	50,000.00
S-STAR	5120211277	73220	2026 CONNECTUP! INSTITUTE	4	-	75,000.00	75,000.00
S-STAR	5120211278	73220	2026 FACE TO FACE HEALTH & COUNSELING SERVICE, INC.	6	-	49,750.00	49,750.00
S-STAR	5120211279	73220	2026 KEYSTONE COMMUNITY SERVICES	4	-	49,973.00	49,973.00
S-STAR	5120211280	73220	2026 MINNEHAHA CLEANING CENTER	1	-	50,000.00	50,000.00
S-STAR	5120211281	73220	2026 PHETCHARA LLC	6	-	50,000.00	50,000.00
S-STAR	5120211282	73220	2026 INDIGENOUS ROOTS	7	-	34,409.00	34,409.00
S-STAR	5120211283	73220	2026 ROOTS WELLNESS CENTER	4	-	48,734.00	48,734.00
S-STAR	5120211284	73220	2026 KNYAW POE LLC	6	-	50,000.00	50,000.00
S-STAR	5120211285	73220	2026 SKD AUTO TEK LLC	5	-	300,000.00	300,000.00
S-STAR	5120211286	73220	2026 SOUTH COMO INVESTMENT COOPERATIVE	5	-	50,000.00	50,000.00
S-STAR	5120211287	73220	2026 TERRA FIRMA BUILDING AND REMODELING COOPERAT	4	-	50,000.00	50,000.00
S-STAR	5120211288	73220	2026 WET PAINT ARTISTS' MATERIALS AND FRAMING	3	-	50,000.00	50,000.00
S-STAR	5120211289	73220	2026 3D WELLNESS ENDOWMENT: DREAM.DESIGN.DIGNITY	2	-	102,600.00	102,600.00
S-STAR	5120211290	73220	2026 CADENZA MUSIC LLC	4	-	20,236.00	20,236.00
S-STAR	5120211291	73220	2026 NORTH EAST NEIGHBORHOODS LIVING AT HOME	7	-	45,890.00	45,890.00
S-STAR	5120211292	73220	2026 TONGUE IN CHEEK LLC	6	-	45,156.00	45,156.00
S-STAR	5120211293	73220	2026 XTREME MOTORS, LLC	1	-	48,000.00	48,000.00
S-STAR	5120211294	73220	2026 ITS OUR NEIGHBORHOOD INC	1	-	93,576.00	93,576.00
					<b>1,746,945.65</b>	<b>-</b>	<b>1,746,945.65</b>

				PROJECT WARD	CURRENT BUDGET	CHANGES	AMENDED BUDGET
86							
87	<b>Canceled or Completed Neighborhood STAR Projects</b>						
88	<b>S-STAR</b>	5120010000	73220	N STAR UNDESIGNATED	(449,300.35)	474,300.24	24,999.89
89	<b>S-STAR</b>	5120210837	73220	18-107, AEDA Small Business Loan Program	112,500.00	(62,500.00)	50,000.00
90	<b>S-STAR</b>	5120310837	73220	18-107, AEDA Small Business Loan Program	112,500.00	(112,500.00)	-
91	<b>S-STAR</b>	5120210972	73220	19-122, Express Bike Shop/Keystone Comm Services	25,000.00	(576.43)	24,423.57
92	<b>S-STAR</b>	5120211045	73220	20-117, D6/North End III	150,000.00	(13.47)	149,986.53
93	<b>S-STAR</b>	5120211091	73220	22-114, Arcade Wine & Spirits	15,000.00	(2,501.00)	12,499.00
94	<b>S-STAR</b>	5120211095	73220	22-121, NENO/D6	150,000.00	(39.16)	149,960.84
95	<b>S-STAR</b>	5120211118	73220	23-140, Pimento St. Paul	50,000.00	(43,575.00)	6,425.00
96	<b>S-STAR</b>	5120211125	73220	23-159, Rondo Community Land Trust/1041 Tennant Enhancements	50,000.00	(50,000.00)	-
97	<b>S-STAR</b>	5120211132	73220	23-152, St. Paul Family Medical Center	50,000.00	(1,475.30)	48,524.70
98	<b>S-STAR</b>	5120211135	73220	23-127, Huffman Enterprise/Grand Ole Creamery	30,000.00	(30,000.00)	-
99	<b>S-STAR</b>	5120211146	73220	23-142, La Costa/Premiere Management	50,000.00	(1,078.65)	48,921.35
100	<b>S-STAR</b>	5120211159	73220	24-164, Local Rumor	42,208.05	(40,873.05)	1,335.00
101	<b>S-STAR</b>	5120211166	73220	24-173, SMOK'N OUTDOORS BBQ	42,468.18	(42,468.18)	-
102	<b>S-STAR</b>	5120211200	73220	24-133, Comfort Meals INC	43,500.00	(43,500.00)	-
103	<b>S-STAR</b>	5120211206	73220	24-203, I Heart Pho	52,200.00	(3,200.00)	49,000.00
104	<b>S-STAR</b>	5120211088	73220	22-108 Abogados Café LLC	25,000.00	(25,000.00)	-
105	<b>S-STAR</b>	5120311091	73220	22-114, Arcade Wine & Spirits	15,000.00	(15,000.00)	-
106					<b>566,075.88</b>	<b>0.00</b>	<b>566,075.88</b>

## 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					