City of Saint Paul Financial Analysis

1	File ID Number:	AO 25-73		
2				
3	Budget Affected:	Operating Budget	PED	Special Fund
4				
5	Total Amount of Transaction:	=		
6				
7	Funding Source:	Multiple		
8				
9		Appropriation alre	ady included in budget?	Yes
10				
11	Charter Citation:	10.7.4		

14 Fiscal A

Fiscal Analysis

Amending the 2025 Housing and Redevelopment Authority (HRA) General Fund and Palace Theater budgets to move the HRA Palace Theatre budget to the
HRA General Fund budget. During the annual State of Minnesota audit of the 2023 HRA financial statements, the auditors requested that the HRA Palace
Theatre transactions be reported and budgeted in the HRA General Fund. The 2025 budget had already been adopted at the time this request was made.
This budget amendment moves the 2025 HRA Palace Theatre Special Revenue Fund 2200 budget to the 2025 HRA General Fund 2100 budget.

23 Det

Detail Accounting Codes:

GENERAL LEDGER (GL) - ANNUAL BUDGET

Spending Changes

Amend the 2025 HRA General Fund and Palace Theater spending budget to move the HRA Palace Theatre budget to the HRA General Fund.

	GL Annual Budget			CURRENT		AMENDED
Company	Fund-Dept-Cost Center	Account	Description	BUDGET	CHANGES	BUDGET
5	210055220	79220	Palace Theatre transfer to debt service for City loan payment	-	246,681	246,681
5	220055220	79220	Palace Theatre transfer to debt service for City loan payment	246,681	(246,681)	-
			TOTAL:		_	

Financing Changes

Amend the 2025 HRA General Fund and Palace Theater financing budget to move the HRA Palace Theatre budget to the HRA General Fund.

		GL Annual Budget				CURRENT		AMENDED
	Company	Fund-Dept-Cost Center	Account	Description		BUDGET	CHANGES	BUDGET
)								
	5	210055220	44505	Palace Theatre HRA fees		-	(216,840)	(216,840)
!	5	210055220	55915	Palace Theatre HRA revenue sharing		-	(29,841)	(29,841)
•	5	220055220	44505	Palace Theatre HRA fees		(216,840)	216,840	-
	5	220055220	55915	Palace Theatre HRA revenue sharing		(29,841)	29,841	-
,					TOTAL:	•	-	

ACTIVITY LEDGER (AC) - LIFE TO DATE ACTIVITY BUDGET

50 Spending Changes

(Action Accomplished)

Life to Date Activity Budget			CURRENT			AMENDED
Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
						-
						_

TOTAL:

59 Financing Changes

(Action Accomplished)

61	Life to Date Activity Budget				CURRENT		AMENDED
62	Activity Group	Activity	Account Category	Description	BUDGET	CHANGES	BUDGET
63							

TOTAL: -