

## 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	<u>File ID Number:</u>	RES 26-1075
2		
3	<u>Budget Affected:</u>	Operating Budget PED Special Fund
4		
5	<u>Total Amount of Transaction:</u>	-
6		
7	<u>Funding Source:</u>	Other Please Specify Funding Source: STAR
8		
9		Appropriation already included in budget? Yes
10		
11	<u>Charter Citation:</u>	10.07.4
12		

**Fiscal Analysis**

This resolution allocates Cultural STAR funds for the following projects, which, after review and recommendation by the Cultural STAR board, have been recommended by the Cultural 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			
1	28551300	73220	STAR CULTURAL	-	-	-
				-	-	-
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				PROJECT WARD	CURRENT BUDGET	CHANGES	AMENDED BUDGET
Activity Group	Activity	Account Category	Description				
S-STAR	5130010000	73220	CULTURAL STAR Undesignated		1,721,256.23	(1,473,132.00)	248,124.23
S-STAR	5130211469	73220	2026 Hot Summer Jazz Festival	2	-	31,000.00	31,000.00
S-STAR	5130211470	73220	2026 Selby Ave JazzFest	1	-	15,000.00	15,000.00
S-STAR	5130211471	73220	2026 ComMUSICation	2	-	11,045.00	11,045.00
S-STAR	5130211472	73220	2026 Greater Twin Cities Youth Symphonies	2,5,6	-	20,000.00	20,000.00
S-STAR	5130211473	73220	2026 Brownbody	2,3	-	31,000.00	31,000.00
S-STAR	5130211474	73220	2026 Scotty Reynolds, DBA Mixed Precipitation	2	-	7,500.00	7,500.00
S-STAR	5130211475	73220	2026 TaikoArts Midwest	2	-	31,000.00	31,000.00
S-STAR	5130211476	73220	2026 Frogtown Neighborhood Association	1	-	12,000.00	12,000.00
S-STAR	5130211477	73220	2026 Penumbra Theatre Company, Inc.	1	-	24,000.00	24,000.00
S-STAR	5130211478	73220	2026 Creative Enterprise Zone	4	-	18,000.00	18,000.00
S-STAR	5130211479	73220	2026 ArtStart	1,2	-	15,150.00	15,150.00
S-STAR	5130211480	73220	2026 Film Score Fest	2	-	25,000.00	25,000.00
S-STAR	5130211481	73220	2026 FilmNorth	4	-	10,000.00	10,000.00
S-STAR	5130211482	73220	2026 Theatre 55	4	-	17,500.00	17,500.00
S-STAR	5130211483	73220	2026 Hmong Cultural Center of Minnesota	2	-	30,000.00	30,000.00
S-STAR	5130211484	73220	2026 TU Dance	3,4	-	24,000.00	24,000.00
S-STAR	5130211485	73220	2026 African Economic Development Solutions	3,4	-	24,000.00	24,000.00
S-STAR	5130211486	73220	2026 Elpis Enterprises	4	-	5,000.00	5,000.00
S-STAR	5130211487	73220	2026 Planting People Growing Justice Leadership Institute	1,2,4	-	10,000.00	10,000.00
S-STAR	5130211488	73220	2026 Actors Theater of Minnesota	2	-	11,250.00	11,250.00
S-STAR	5130211489	73220	2026 Rain Taxi Inc.	2	-	22,500.00	22,500.00
S-STAR	5130211490	73220	2026 Six Points Theater	3,4	-	9,840.00	9,840.00
S-STAR	5130211491	73220	2026 Ten Thousand Things	1,2,4,6,7	-	27,000.00	27,000.00
S-STAR	5130211492	73220	2026 Mizna	2,4	-	31,000.00	31,000.00
S-STAR	5130211493	73220	2026 TruArtSpeaks	2	-	31,000.00	31,000.00
S-STAR	5130211494	73220	2026 Twin Cities Public Television Inc.	2	-	31,000.00	31,000.00
S-STAR	5130211495	73220	2026 Katha Dance Theatre	3	-	12,000.00	12,000.00
S-STAR	5130211496	73220	2026 Music Mission	5	-	13,440.00	13,440.00
S-STAR	5130211497	73220	2026 Ragamala Dance Company	1,2,3,4	-	22,500.00	22,500.00
S-STAR	5130211498	73220	2026 Rhythmically Speaking	2	-	9,000.00	9,000.00
S-STAR	5130211499	73220	2026 Border CrosSing	1,2	-	18,700.00	18,700.00
S-STAR	5130211500	73220	2026 Como Community Council	4,5	-	9,600.00	9,600.00
S-STAR	5130211501	73220	2026 Minnesota Opera	2	-	31,000.00	31,000.00
S-STAR	5130211502	73220	2026 Center for Broadcast Journalism	7	-	31,000.00	31,000.00
S-STAR	5130211503	73220	2026 History Theatre, Inc.	2	-	31,000.00	31,000.00
S-STAR	5130211504	73220	2026 Ordway Center for the Performing Arts	2	-	29,750.00	29,750.00
S-STAR	5130211505	73220	2026 Grace Minnesota dba Don't You Feel It Too?	2	-	8,500.00	8,500.00
S-STAR	5130211506	73220	2026 The Great Northern Winter Festival	2	-	31,000.00	31,000.00
S-STAR	5130211507	73220	2026 COMPAS	2	-	10,500.00	10,500.00
S-STAR	5130211508	73220	2026 Saint Paul Chamber Orchestra	2	-	22,500.00	22,500.00
S-STAR	5130211509	73220	2026 Walker West Music Academy	1	-	12,500.00	12,500.00

48	Life to Date Activity Budget				PROJECT	CURRENT	AMENDED	
49	Activity Group	Activity	Account Category	Description	WARD	BUDGET	CHANGES	BUDGET
92	S-STAR	5130211510	73220	2026 Sounds of Hope, Ltd.	2		11,250.00	11,250.00
93	S-STAR	5130211511	73220	2026 Arcata Press/Saint Paul Almanac	2		22,687.50	22,687.50
94	S-STAR	5130211512	73220	2026 Cantus	2		7,500.00	7,500.00
95	S-STAR	5130211513	73220	2026 Interact Center for the Visual and Performing Arts	4		13,675.00	13,675.00
96	S-STAR	5130211514	73220	2026 Nautilus Music-Theater	2		31,000.00	31,000.00
97	S-STAR	5130211515	73220	2026 Ananya Dance Theatre	4		14,836.00	14,836.00
98	S-STAR	5130211516	73220	2026 COLLIDE Theatrical Dance Company	2,4		11,250.00	11,250.00
99	S-STAR	5130211517	73220	2026 Face to Face Health & Counseling Service, Inc.	2		31,000.00	31,000.00
100	S-STAR	5130211518	73220	2026 Red Bird Chapbooks	2		5,600.00	5,600.00
101	S-STAR	5130211519	73220	2026 Rice Park Association	2		5,250.00	5,250.00
102	S-STAR	5130211520	73220	2026 The Rhondo Community Land Trust	2		31,000.00	31,000.00
103	S-STAR	5130211521	73220	2026 VocalEssence	2		16,100.00	16,100.00
104	S-STAR	5130211522	73220	2026 Victoria Theater Arts Center dba 825 Arts	1		6,500.00	6,500.00
105	S-STAR	5130211523	73220	2026 Festival of Nations MN dba International Festival of Minnesota	2		28,000.00	28,000.00
106	S-STAR	5130211524	73220	2026 Ballet Co. Laboratory	2		16,345.00	16,345.00
107	S-STAR	5130211525	73220	2026 Illusion Theater and School, Inc.	2		10,185.00	10,185.00
108	S-STAR	5130211526	73220	2026 Minnesota Landmarks, Inc.	2		10,500.00	10,500.00
109	S-STAR	5130211527	73220	2026 The Friends of the Saint Paul Public Library	2		8,750.00	8,750.00
110	S-STAR	5130211528	73220	2026 TriLingua Cinema	6		24,000.00	24,000.00
111	S-STAR	5130211529	73220	2026 113	2		7,000.00	7,000.00
112	S-STAR	5130211530	73220	2026 Circus of the Star	3		12,500.00	12,500.00
113	S-STAR	5130211531	73220	2026 In Progress	1,2,5		16,800.00	16,800.00
114	S-STAR	5130211532	73220	2026 Saint Paul Art Collective	2		28,000.00	28,000.00
115	S-STAR	5130211533	73220	2026 Minnesota Boychoir	2		19,230.00	19,230.00
116	S-STAR	5130211534	73220	2026 Reconnect Rhondo	2		30,000.00	30,000.00
117	S-STAR	5130211535	73220	2026 Sheletta Makes a Difference, Inc.	2		30,000.00	30,000.00
118	S-STAR	5130211536	73220	2026 Chinese American Association of Minnesota Chinese	2		18,000.00	18,000.00
119	S-STAR	5130211537	73220	2026 Pan Asian Arts Alliance (PAAA)	2		15,000.00	15,000.00
120	S-STAR	5130211538	73220	2026 Park Square Theatre	2		30,000.00	30,000.00
121	S-STAR	5130211539	73220	2026 Ramsey County Historical Society	2		27,006.00	27,006.00
122	S-STAR	5130211540	73220	2026 Saint Paul Civic Symphony	1,2,5		17,580.00	17,580.00
123	S-STAR	5130211541	73220	2026 Saint Paul Festival and Heritage Foundation	2		30,000.00	30,000.00
124	S-STAR	5130211542	73220	2026 Twin Cities Jazz Society	2		5,000.00	5,000.00
125	S-STAR	5130211543	73220	2026 Minnesota Museum of American Art	2		22,500.00	22,500.00
126	S-STAR	5130211544	73220	2026 Twin Cities in Motion	2		13,775.00	13,775.00
127	S-STAR	5130211545	73220	2026 Minnesota Children's Museum	2		20,000.00	20,000.00
128	S-STAR	5130211546	73220	2026 Science Museum of Minnesota	2		23,787.50	23,787.50
136	S-STAR	5130211429	73220	Minnesota Veitnamese Language School		11,250.00	\$ (11,250.00)	-
137	S-STAR	5130211459	73220	Twin Cities Iranian Culture Collective		5,000.00	\$ (5,000.00)	-
138	S-STAR							
139								
140								
						<b>TOTAL: \$ 1,737,506.23</b>	<b>\$ -</b>	<b>\$ 1,737,506.23</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					