

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 25-1710

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

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 2025.

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	28551300	73220	Cultural STAR	-	-	-
				-	-	-
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

Activity Group	Activity	Account Category	Activity Description	PROJECT WARD	CURRENT BUDGET	CHANGES	AMENDED BUDGET
S-STAR	5130010000	73220	C STAR UNDESIGNATED		1,894,760.76	(1,286,552.00)	608,208.76
S-STAR	5130211389	73220	2025 (Neo)Muralismos de México	2	-	26,000.00	26,000.00
S-STAR	5130211390	73220	2025 American Composers Forum	2	-	5,000.00	5,000.00
S-STAR	5130211391	73220	2025 American Craft Council	2	-	16,000.00	16,000.00
S-STAR	5130211392	73220	2025 Ananya Dance Theatre	3	-	15,000.00	15,000.00
S-STAR	5130211393	73220	2025 ArtStart	3	-	15,052.00	15,052.00
S-STAR	5130211394	73220	2025 Asian Economic Development Association	1	-	24,000.00	24,000.00
S-STAR	5130211395	73220	2025 Bach Society of Minnesota	4	-	7,000.00	7,000.00
S-STAR	5130211396	73220	2025 Ballet Co. Laboratory	2	-	18,000.00	18,000.00
S-STAR	5130211397	73220	2025 Border CrossSing	1, 2	-	18,000.00	18,000.00
S-STAR	5130211398	73220	2025 Center for Broadcast Journalism	7	-	24,000.00	24,000.00
S-STAR	5130211399	73220	2025 Chinese American Association of Minnesota	2	-	25,000.00	25,000.00
S-STAR	5130211400	73220	2025 Circus of the Star	3	-	5,000.00	5,000.00
S-STAR	5130211401	73220	2025 ComMUSICation	2	-	16,112.00	16,112.00
S-STAR	5130211402	73220	2025 Como Community Council	4, 5	-	6,000.00	6,000.00
S-STAR	5130211403	73220	2025 COMPAS	2	-	9,000.00	9,000.00
S-STAR	5130211404	73220	2025 Consortium Carissimi	2	-	15,000.00	15,000.00
S-STAR	5130211405	73220	2025 Creative Enterprise Zone	4	-	9,000.00	9,000.00
S-STAR	5130211406	73220	2025 Elpis Enterprises	4	-	5,000.00	5,000.00
S-STAR	5130211407	73220	2025 European Christmas Market	2	-	27,000.00	27,000.00
S-STAR	5130211408	73220	2025 Face to Face Health & Counseling Service, Inc	2	-	29,000.00	29,000.00
S-STAR	5130211409	73220	2025 FilmNorth	2, 4	-	15,000.00	15,000.00
S-STAR	5130211410	73220	2025 Forecast Public Artworks	2	-	9,000.00	9,000.00
S-STAR	5130211411	73220	2025 Frogtown Tuned-In	1	-	7,500.00	7,500.00
S-STAR	5130211412	73220	2025 Full Circle Theater Company	2	-	30,000.00	30,000.00
S-STAR	5130211413	73220	2025 Germanic-American Institute	2	-	5,000.00	5,000.00
S-STAR	5130211414	73220	2025 Great River Passage Conservancy	2	-	14,000.00	14,000.00
S-STAR	5130211415	73220	2025 Greater Twin Cities Youth Symphonies	2, 5, 6	-	10,000.00	10,000.00
S-STAR	5130211416	73220	2025 History Theatre, Inc	2	-	20,000.00	20,000.00
S-STAR	5130211417	73220	2025 Hmong Cultural Center of Minnesota	2	-	30,000.00	30,000.00
S-STAR	5130211418	73220	2025 Hot Summer Jazz Festival	2	-	30,000.00	30,000.00
S-STAR	5130211419	73220	2025 In Progress	1, 5	-	11,000.00	11,000.00
S-STAR	5130211420	73220	2025 India Association of Minnesota	2	-	24,000.00	24,000.00
S-STAR	5130211421	73220	2025 Indigenous Roots	7	-	24,000.00	24,000.00

84	S-STAR	5130211422	73220	2025 Interact Center for the Visual and Performing	4	-	13,675.00	13,675.00
85	S-STAR	5130211423	73220	2025 Irish Fair of Minnesota	2	-	30,000.00	30,000.00
86	S-STAR	5130211424	73220	2025 Japan America Society of Minnesota	5	-	5,500.00	5,500.00
87	S-STAR	5130211425	73220	2025 MINNESOTA HARD BOP COLLECTIVE	2	-	15,000.00	15,000.00
88	S-STAR	5130211426	73220	2025 Minnesota Landmarks, Inc	2	-	10,000.00	10,000.00
89	S-STAR	5130211427	73220	2025 Minnesota Opera	2	-	30,000.00	30,000.00
90	S-STAR	5130211428	73220	2025 Minnesota Public Radio	2	-	18,000.00	18,000.00
91	S-STAR	5130211429	73220	2025 Minnesota Vietnamese Language School	5	-	11,250.00	11,250.00
92	S-STAR	5130211430	73220	2025 Mizna	2, 4	-	20,000.00	20,000.00
93	S-STAR	5130211431	73220	2025 Music Mission	5	-	5,463.00	5,463.00
94	S-STAR	5130211432	73220	2025 Nautilus Music-Theater	2	-	21,000.00	21,000.00
95	S-STAR	5130211433	73220	2025 One Voice Mixed Chorus	2	-	14,000.00	14,000.00
96	S-STAR	5130211434	73220	2025 Oratorio Society of Minnesota	2	-	9,000.00	9,000.00
97	S-STAR	5130211435	73220	2025 Ordway Center for the Performing Arts	2	-	30,000.00	30,000.00
98	S-STAR	5130211436	73220	2025 Oyate Hotanin	2, 7	-	24,000.00	24,000.00
99	S-STAR	5130211437	73220	2025 Park Square Theatre	2	-	25,000.00	25,000.00
100	S-STAR	5130211438	73220	2025 Planting People Growing Justice Leadership	1, 2	-	5,000.00	5,000.00
101	S-STAR	5130211439	73220	2025 Public Art Saint Paul	2	-	23,000.00	23,000.00
102	S-STAR	5130211440	73220	2025 Ragamala Dance Company	1, 2, 3, 4	-	18,000.00	18,000.00
103	S-STAR	5130211441	73220	2025 Rain Taxi Inc.	2	-	12,000.00	12,000.00
104	S-STAR	5130211442	73220	2025 Red Bird Chapbooks	2	-	5,000.00	5,000.00
105	S-STAR	5130211443	73220	2025 Rice Park Association	2	-	5,000.00	5,000.00
106	S-STAR	5130211444	73220	2025 Saint Paul Art Collective	2	-	7,000.00	7,000.00
107	S-STAR	5130211445	73220	2025 Saint Paul Chamber Orchestra	2	-	20,000.00	20,000.00
108	S-STAR	5130211446	73220	2025 Saint Paul Festival and Heritage Foundation	2	-	12,000.00	12,000.00
109	S-STAR	5130211447	73220	2025 Science Museum of Minnesota	2	-	10,000.00	10,000.00
110	S-STAR	5130211448	73220	2025 Selby Ave JazzFest	1	-	11,250.00	11,250.00
111	S-STAR	5130211449	73220	2025 Sounds of Hope, Ltd.	2	-	7,000.00	7,000.00
112	S-STAR	5130211450	73220	2025 Springboard for the Arts	1	-	15,750.00	15,750.00
113	S-STAR	5130211451	73220	2025 TaikoArts Midwest	2, 4	-	30,000.00	30,000.00
114	S-STAR	5130211452	73220	2025 Taste of Minnesota Foundation	2	-	24,000.00	24,000.00
115	S-STAR	5130211453	73220	2025 Teatro del Pueblo	2	-	27,000.00	27,000.00
116	S-STAR	5130211454	73220	2025 The Great Northern Winter Festival	2	-	25,000.00	25,000.00
117	S-STAR	5130211455	73220	2025 The Schubert Club	2, 4, 6	-	9,000.00	9,000.00

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.) Recognize additional/unanticipated revenues (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.) Accept a Grant			
a.) If no budget has previously been established for the grant	Award Letter and/or Grant Agreement	- Mayor certifies that there are available for appropriation total revenues in excess of those estimated in the budget	C.C. 10.07.1
	Budget Amendment Resolution and Public Hearing	- Amend spending and financing to recognize the grant in the appropriate company and activity	Admin 41.03
b.) Previously established grant budget	Award Letter and/or Grant Agreement	- Accept the awarded grant funds	
	Resolution Accepting the Grant Funds (No public hearing needed)	- Include in the resolution that the grant funds were included in the current year's budget	
3.) Transfer Appropriations within Departments:			
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
4.) <u>Transfer Appropriations between Departments</u>			
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
5.) Allow appropriations to lapse (non-capital improvement dollars)	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	
6.) Enact Emergency Appropriation	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
7.) Reduction of Appropriations	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 ("unallocated reserve account ")	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>			
a.) Financing source is new money	CIB Committee review and recommendation		
	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		
b.) Financing source is contingency	All proposed uses of Contingency funds must first be reviewed by OFS		
	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> ")	Administrative Code 57.09 (4)
		- Reappropriation of the funds needs CIB Committee review, Mayor recommendation, and Council approval (see either of the Add dollars to a project sections above)	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)	- Can accomplish both steps in one resolution	
	2) Add new project after capital improvement budget is adopted (see process above)		

<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					