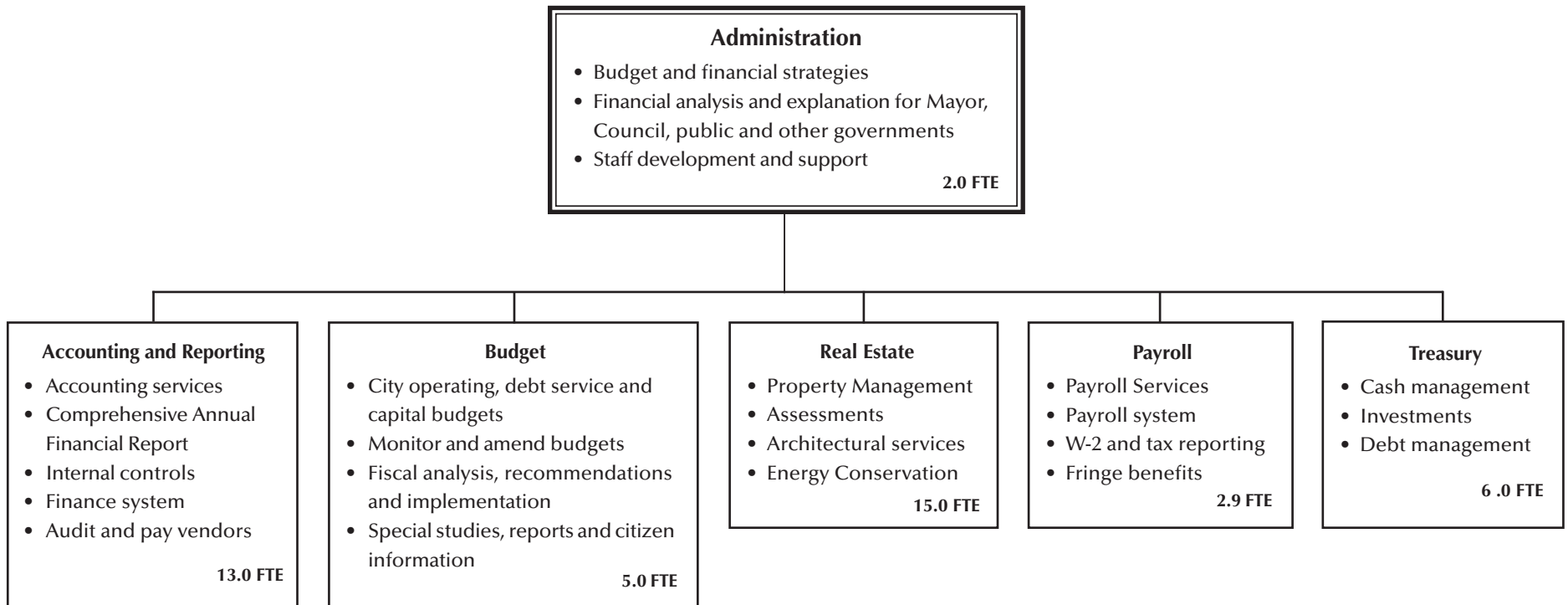


Financial Services

Manage the City's financial resources and assets to ensure taxpayers' confidence, the organization's effectiveness and the City's fiscal integrity.



(Total 43.9 FTE)

7/30/10

3.3 FTE included in this total are budgeted in the Debt Service Fund

**2011 Mayor's Proposed Budget
Office of Financial Services (OFS)**

Department Description:

The Office of Financial Services (OFS) plays a vital role in supporting City operations. OFS provides services in five key areas.

Budgeting prepares, implements and monitors annual operating, debt service and capital budgets; and provides fiscal analysis and projections for the Mayor and City Council.

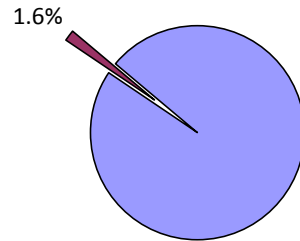
Accounting and Reporting ensures that all financial transactions and accounting practices conform to generally accepted accounting principles, state law, and city administrative code and policies; and ensures that those who do business with the City get paid correctly and on time.

Payroll ensures that all city employees receive their pay and benefits accurately and on time.

Treasury manages and invests the City's cash resources to earn a competitive rate of return; and manages the City's debt portfolio to ensure competitive rates and timely repayment.

Real Estate Management Services provides property management, project management and design; facilitates energy conservation efforts; and processes assessment billings.

OFS's Portion of General Fund Spending



Department Goals

Ensure strong management of the City's financial resources and assets through:

- Accurate financial reporting
- High bond ratings
- Investment practices that preserve our financial assets
- Attention to the City's debt load and fund balances

Department Facts

- Total General Fund Budget: \$3,574,486
- Total Special Fund Budget: \$19,307,022
- Total FTEs: 40.6
- Saint Paul's operating, capital and debt service budgets total just over \$600 million.
- Saint Paul is one of only 72 cities nationally with a AAA bond rating.
- OFS manages over \$220 million of cash balances and a \$500 million debt portfolio.
- OFS processes over 3,500 payroll checks with 99.9% accuracy.
- OFS processes over \$200 million of annual payments to vendors.
- OFS processes over \$31M in assessment and service charges against 81,000 parcels of land.

Recent Accomplishments

- Received the Government Finance Officer's Association (GFOA) Certificate of Achievement for excellence in reporting for the 33rd consecutive year.
- Maintained the city's AAA (Standard and Poor's) and Aa2 (Moody's) bond ratings.
- Developed and implemented balanced 2010 operating, capital, and debt budgets.
- Implemented the budget module of the COMET project with the Office of Technology in conjunction with the COMET core team.
- Completed 25 energy conservation projects citywide resulting in lowered energy consumption for the facilities.
- Facilitated the sale and issuance of over \$130 million of bonds, for project financing or debt restructuring, with record low interest rates and debt service savings.
- Coordinated the financing plan for the Central Corridor Light Rail project.

2011 Mayor's Proposed Budget

Office of Financial Services

Fiscal Summary

	<u>2009 Actual</u>	<u>2010 Adopted*</u>	<u>2011 Proposed</u>	<u>Change</u>	<u>% Change</u>
Spending					
1000: General Fund	3,617,099	3,387,997	3,574,486	186,489	5.5%
2100: Special Revenue	19,782	54,939	25,932	(29,007)	-52.8%
2200: Assessment	6,198,028	6,176,868	6,386,601	209,733	3.4%
7100: Central Services Internal	10,513,389	10,133,999	12,044,417	1,910,418	18.9%
7200: Services and Supplies	146,908	3,149,560	795,605	(2,353,955)	-74.7%
Financing					
City-Wide General Revenues**	148,298,849	151,120,661	165,350,683	14,230,022	9.4%
1000: General Fund	2,414,772	2,725,273	1,829,365	(895,908)	-32.9%
2100: Special Revenue	19,782	54,939	25,932	(29,007)	-52.8%
2200: Assessment	5,872,070	6,176,868	6,386,601	209,733	3.4%
7100: Central Services Internal	16,537,661	10,133,999	12,044,417	1,910,418	15.9%
7200: Services and Supplies	1,114,870	3,149,560	795,605	(2,353,955)	-74.7%

*The 2010 General Fund Adopted totals have been adjusted. In previous years, transfers moved resources among funds. Starting in 2011, all affected accounting units are in the general fund, so these transfers are not necessary. The adjusted total more accurately reflects the budget change from 2010-11.

**More information on City-wide revenue can be found in the "Major General Fund Revenue" section.

Budget Changes Summary

	Change from 2010 Adopted	
	Spending	Financing
1000: General Fund		
Removed one-time use of Hotel/Motel tax Fund balance used as general revenue in 2010		(500,000)
Removed one-time funding (transfers to Human Resources and Fire) for the 2010 firefighter test.		(395,908)
Additional funding for a city-wide auditor to ensure compliance with best practices in financial and cash management.	80,654	
Current service level adjustments (fringes, salary steps, inflation, etc.)	105,835	
	<hr/>	<hr/>
	186,489	(895,908)
2100: Special Revenue		
Removed one-time funding (transfer) in 2010 for the Grants Manager position. This position is funded by the Central Services charge in 2011.	(26,132)	(26,132)
Current service level adjustments (fringes, salary steps, inflation, etc.)	(2,875)	(2,875)
	<hr/>	<hr/>
	(29,007)	(29,007)
2200: Assessment		
Reduced the transfer of assessment revenues to reflect vacant building demolitions assumptions in the DSI budget.	(450,000)	(450,000)
Increased the transfer to General Fund to reflect anticipated assessments of general funded activities in Parks and DSI.	645,533	645,533
Current service level adjustments (fringes, salary steps, inflation, etc.)	14,200	14,200
	<hr/>	<hr/>
	209,733	209,733

Budget Changes Summary

	Change from 2010 Adopted	
	Spending	Financing
7100: Central Services Internal		
Additional use of retained earnings in the City Hall Annex for planned building improvements.	796,676	796,676
Adjustment to the internal Central Service reimbursements to reflect revised cost and revenue allocations.	1,019,230	1,134,255
Current service level adjustments (fringes, salary steps, inflation, one-time adjustments, etc.)	94,512	(20,513)
	<hr/>	<hr/>
	1,910,418	1,910,418
7200: Services and Supplies		
Correction to the Federal Energy Grant and expenditures--full 3 year budget had been reflected in the 2010 budget.	(2,767,000)	(2,767,000)
Correction to the Federal Energy Grant and expenditures to reflect 2011 portion of the 3 year budget.	404,500	404,500
Current service level adjustments (fringes, salary steps, inflation, one-time adjustments, etc.)	8,545	8,545
	<hr/>	<hr/>
	(2,353,955)	(2,353,955)



Spending Reports

CITY OF SAINT PAUL
Department Budget Summary

Department: FINANCIAL SERVICES

Budget Year: 2011

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Proposed	Change From 2010 Adopted
Spending by Fund						
1000	GENERAL FUND	3,445,418	3,617,099	4,393,905	3,574,486	(819,419)
2100	SPECIAL REVENUE	18,887	19,782	54,939	25,932	(29,007)
2200	ASSESSMENT	4,462,541	6,198,028	6,176,868	6,386,601	209,733
2400	GRANT	39,487,785	2,926	-	-	-
7100	CENTRAL SERVICES INTERNAL	12,139,843	10,513,389	10,133,999	12,044,417	1,910,418
7200	SERVICES AND SUPPLIES	244,761	146,908	3,149,560	795,605	(2,353,955)
TOTAL SPENDING BY FUND		59,799,234	20,498,131	23,909,271	22,827,041	(1,082,230)
Spending by Major Account						
	EMPLOYEE EXPENSE	6,706,940	3,342,170	3,561,855	3,810,515	248,660
	SERVICES	6,627,111	1,022,018	2,840,482	1,618,192	(1,222,290)
	MATERIALS AND SUPPLIES	5,517,146	391,265	1,254,929	687,770	(567,159)
	OTHER MISCELLANEOUS	28,021,021	2,722,682	2,547,065	1,997,065	(550,000)
	CAPITAL OUTLAY	2,754,247	169,475	114,067	910,743	796,676
	DEBT SERVICE	335,293	861,207	1,056,064	1,056,064	-
	NON OPERATING EXPENSE	9,837,476	11,989,314	12,534,809	12,746,693	211,884
TOTAL SPENDING BY MAJOR ACCOUNT		59,799,234	20,498,131	23,909,271	22,827,041	(1,082,230)

CITY OF SAINT PAUL
Department Budget Summary

Department: **FINANCIAL SERVICES**

Budget Year: 2011

	2008 Actuals	2009 Actuals	2010 Adopted	2011 Proposed	Change From 2010 Adopted
<u>Financing by Major Account</u>					
GENERAL FUND REVENUES	148,366,915	150,713,621	157,795,756	167,180,048	9,384,292
SPECIAL FUND REVENUES					
LICENSE AND PERMIT	-	7,600	10,000	10,000	-
INTERGOVERNMENTAL REVENUE	39,300,973	-	2,797,000	404,500	(2,392,500)
FEES SALES AND SERVICES	-	704,363	844,481	850,614	6,133
ASSESSMENT	4,977,368	5,868,820	6,176,868	6,386,601	209,733
INVESTMENT INCOME	689,786	467,464	450,000	450,000	-
INTEREST EARNED OTHER	585,992	513,399	437,886	437,886	-
MISCELLANEOUS REVENUE	6,773,050	7,496,625	7,573,008	9,509,831	1,936,823
OTHER FINANCING SOURCE NON OPERATING INCOME	18,887	8,489,039	1,162,175	1,118,925	(43,250)
BUDGET ADJUSTMENTS	-	-	63,948	84,198	20,250
TOTAL FINANCING BY MAJOR ACCOUNT	200,712,970	174,260,930	177,311,122	186,432,603	9,121,481

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

Department: **FINANCIAL SERVICES**
Fund: **1000 GENERAL FUND**
Division: **FINANCIAL SERVICES**

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	1,459,487	1,461,007	1,506,429	1,690,187	183,758					
SERVICES	122,295	60,320	250,557	253,288	2,731					
MATERIALS AND SUPPLIES	9,998	10,352	60,948	60,948						
OTHER MISCELLANEOUS	1,641,138	1,464,139	1,467,563	1,467,563						
NON OPERATING EXPENSE	212,500	621,281	1,108,408	102,500	(1,005,908)					
TOTAL FOR DIVISION	3,445,418	3,617,099	4,393,905	3,574,486	(819,419)					
<u>Spending by Accounting Unit</u>										
1000110 FINANCIAL SERVICES	1,536,501	1,503,994	1,598,434	1,784,923	186,489				17.30	17.30
1000125 GASB 34 IMPLEMENTATIO	6,125	2,718								
1000140 REAL ESTATE SERVICES			140,000	140,000						
1030101 GOVT RESPONSIVENESS P	24,497	408,781	430,908	35,000	(395,908)					
1030108 PROMOTE ST PAUL CITY	1,878,295	1,701,606	2,224,563	1,614,563	(610,000)					
TOTAL FOR DIVISION	3,445,418	3,617,099	4,393,905	3,574,486	(819,419)				17.30	17.30

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

Department: FINANCIAL SERVICES
Fund: 2100 SPECIAL REVENUE
Division: FINANCIAL SERVICES

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	18,875	19,770	54,927	23,894	(31,033)					
SERVICES	12	12	12	2,039	2,027					
TOTAL FOR DIVISION	18,887	19,782	54,939	25,932	(29,007)					
<u>Spending by Accounting Unit</u>										
1030116 CDBG INDIRECT REIMBUR	18,887	19,782	54,939	25,932	(29,007)				0.30	0.30
TOTAL FOR DIVISION	18,887	19,782	54,939	25,932	(29,007)				0.30	0.30

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

Department: FINANCIAL SERVICES
Fund: 2200 ASSESSMENT
Division: CAPITAL FINANCIAL SERVICES

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	126,402	152,578	173,140	183,846	10,706					
SERVICES	21,923	21,356	26,728	30,222	3,494					
MATERIALS AND SUPPLIES			3,500	3,500						
OTHER MISCELLANEOUS	1,349,185	355,937	350,000	350,000						
NON OPERATING EXPENSE	2,965,030	5,668,158	5,623,500	5,819,033	195,533					
TOTAL FOR DIVISION	4,462,541	6,198,028	6,176,868	6,386,601	209,733					
<u>Spending by Accounting Unit</u>										
1060002 ASSESSMENT FINANCING	3,343,080	6,198,028	6,176,868	6,386,601	209,733				1.90	1.90
1060954 DOWNTOWN FACADE PROGF	1,119,461									
TOTAL FOR DIVISION	4,462,541	6,198,028	6,176,868	6,386,601	209,733				1.90	1.90

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

Department: **FINANCIAL SERVICES**
Fund: **7100 CENTRAL SERVICES INTERNAL**
Division: **FINANCIAL SERVICES**

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	402,399	1,612,851	1,728,655	1,806,727	78,072					
SERVICES	229,067	890,457	819,629	845,699	26,070					
MATERIALS AND SUPPLIES	13,130	380,913	434,027	421,368	(12,659)					
OTHER MISCELLANEOUS	4,500,007	899,680	179,502	179,502						
CAPITAL OUTLAY		169,475	114,067	910,743	796,676					
DEBT SERVICE	335,293	861,207	1,056,064	1,056,064						
NON OPERATING EXPENSE	6,659,946	5,698,806	5,802,055	6,824,314	1,022,259					
TOTAL FOR DIVISION	12,139,843	10,513,389	10,133,999	12,044,417	1,910,418					
<u>Spending by Accounting Unit</u>										
1010300 DISTRICT ENERGY NOTES	183,351	95,207	266,000	266,000						
1010301 UPPER LANDING INTERFU	102,019	73,990	110,258	110,258						
1010303 WEST MIDWAY TIF LOAN	74,923	52,340	90,000	90,000						
1010304 FIRE STATION 1 AND 10	3,000,000	88,824								
1010305 DSI LEASE NOTE	1,500,000	43,982	61,628	61,628						
1010306 RIVOLI BLUFF LOAN		899,862								
1011040 DESIGN GROUP		397,269	390,344	403,484	13,140				3.00	3.00
1011050 CITY HALL ANNEX		1,561,864	1,737,795	2,540,363	802,568				3.50	3.50
1011070 RE ADMIN AND SERVICE		854,699	983,833	983,484	(349)				7.50	7.50
1030117 CENTRAL SERVICE COST	6,728,578	5,784,415	5,909,415	6,954,448	1,045,033				2.20	2.20
1030120 TREASURY SPECIAL FISC	550,971	660,936	584,726	634,752	50,026				3.90	3.90
TOTAL FOR DIVISION	12,139,843	10,513,389	10,133,999	12,044,417	1,910,418				20.10	20.10

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

Department: FINANCIAL SERVICES
Fund: 7200 SERVICES AND SUPPLIES
Division: FINANCIAL SERVICES

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	84,875	95,965	98,704	105,860	7,156					
SERVICES	159,886	49,873	1,743,556	486,945	(1,256,611)					
MATERIALS AND SUPPLIES			756,454	201,954	(554,500)					
OTHER MISCELLANEOUS			550,000		(550,000)					
NON OPERATING EXPENSE		1,070	846	846						
TOTAL FOR DIVISION	244,761	146,908	3,149,560	795,605	(2,353,955)					
<u>Spending by Accounting Unit</u>										
1032501 ENERGY INITIATIVES/CO	244,761	146,908	382,560	391,105	8,545				1.00	1.00
1032502 ENERGY SMART HOMES PR			716,900		(716,900)					
1032503 MUNICIPAL BUILDINGS			825,000	404,500	(420,500)					
1032504 LED STREET LIGHTS			330,000		(330,000)					
1032505 ELECTRIC VEHICLE CHAR			286,000		(286,000)					
1032506 PUBLIC EDUC AND PORT			609,100		(609,100)					
TOTAL FOR DIVISION	244,761	146,908	3,149,560	795,605	(2,353,955)				1.00	1.00

Financing Reports

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 1000 GENERAL FUND

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
39005	USE OF FUND BALANCE			895,908		(895,908)
TOTAL FOR BUDGET ADJUSTMENTS				895,908		(895,908)
40935	COMMISSIONS OTHER	27,592		41,352	41,352	
41145	PARKING	195,625	178,654	114,660	170,000	55,340
41760	GARNISHMENT	735	1,290	700	700	
41985	DEFERRED LOAN REPAYMENT	575,000	575,000			
42220	INTERVIEWS	100				
42285	MISCELLANEOUS SERVICES	2,016	160	2,750	2,750	
TOTAL FOR FEES SALES AND SERVICES		801,068	755,104	159,462	214,802	55,340
40600	OTHER STATE GRANT			15,000	15,000	
40700	MARKET VALUE HOMESTEAD CREDIT	2,098,713	2,134,757	2,556,317	2,464,565	(91,752)
40725	LOCAL GOVERNMENT AID	48,825,791	56,013,366	52,471,674	62,505,032	10,033,358
40750	CITY SHARE RENT STATE HWY DEPT	2,853	3,223	1,000	1,000	
40755	CITY SHARE STATE COURT				3,550,000	3,550,000
40760	CITY SHARE STATE HWY FUNDS	8,268	5,063	9,600	9,600	
TOTAL FOR INTERGOVERNMENTAL REVENUE		50,935,624	58,156,410	55,053,591	68,545,197	13,491,606
42585	INTEREST ON ADVANCE OR LOAN HISTOR		125,889			
42620	OTHER INTEREST EARNED	27,785				
TOTAL FOR INTEREST EARNED OTHER		27,785	125,889			
42515	INTEREST ON INVESTMENT	3,204,407	2,374,070	2,371,534	2,415,034	43,500
42530	FAIR VALUE OF INVESTMENT	1,375,471	2,798			
TOTAL FOR INVESTMENT INCOME		4,579,878	2,376,868	2,371,534	2,415,034	43,500
40320	BUSINESS LICENSE			900,000	900,000	
TOTAL FOR LICENSE AND PERMIT				900,000	900,000	

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 1000 GENERAL FUND

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
42730	OUTSIDE CONTRIBUTION AND DONATIONS	26,230		20,000	20,000	
42745	OTHER AGENCY SHARE OF COST	78,841	88,102	75,000	75,000	
42840	REFUNDS OVERPAYMENTS	4,101				
42920	OTHER MISC REVENUE	254,510	175			
42925	FORFEITED TAX SALE			121,000	121,000	
TOTAL FOR MISCELLANEOUS REVENUE		363,681	88,276	216,000	216,000	
43545	SALE OF CAPITAL ASSETS HISTORY	8,070				
43550	GAIN ON SALE CAPITAL ASSETS	(8,070)				
43575	REPAY OF RECOVERABLE ADVANCE		191,360			
43645	TRANSFER FROM COMPONENT UNIT			83,640	83,640	
43660	TRANSFER FR GENERAL FUND	408,781	395,909			
43665	TRANSFER FR SPECIAL REVENUE FUND	9,661,612	8,472,736	9,672,558	6,741,966	(2,930,592)
43670	TRANSFER FR DEBT SERVICE FUND			176,980		(176,980)
43675	TRANSFER FR CAPITAL PROJ FUND	238,779		92,000	192,000	100,000
43685	TRANSFER FR INTERNAL SERVICE FUND	25,000	25,000	25,000	25,000	
TOTAL FOR OTHER FINANCING SOURCE NON OPER		10,334,172	9,085,005	10,050,178	7,042,606	(3,007,572)

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 1000 GENERAL FUND

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
40020	CURRENT TAXPAYER	44,937,941	45,350,987	61,964,700	61,040,282	(924,418)
40025	FISCAL DISPARITIES	8,702,885	10,194,565			
40040	CURRENT EXCESS TAX INCREMENT	746,210	216,833	578,000	578,000	
40055	PROP TAX 1ST YEAR DELINQUENT	597,760	846,128	275,000	275,000	
40060	PROP TAX 2ND YR DELINQUENT	41,240	75,352			
40065	PROP TAX 3RD YR DELINQUENT	31,091	20,105			
40070	PROP TAX 4TH YEAR DELINQUENT	15,412	16,794			
40075	PROP TAX 5TH YEAR DELINQUENT	5,034	4,463			
40080	PROP TAX 6TH YR AND PRIOR	8,795	10,587			
40090	DELINQUENT EXCESS TAX INCREMENT	991,679	6,268			
40150	XCEL ENERGY ELECTRIC	19,982,494	18,885,293	19,666,880	20,259,650	592,770
40185	DE EMPIRE BUILDER	23,504	12,253	20,986		(20,986)
40195	DISTRICT COOLING	365,026	346,913	370,503	390,000	19,497
40205	DISTRICT ENERGY	80,943	173,043	835,183	917,373	82,190
40215	ENERGY PARK	146,331	144,022	154,868	154,868	
40225	HOT WATER	1,538,723	1,337,914	1,515,000	1,520,000	5,000
40250	HOTEL MOTEL	3,037,560	2,422,636	2,767,963	2,711,236	(56,727)
40265	CONTAMINATION TAX	7,094	6,872			
40290	PROPERTY TAX PENALTY INTEREST	64,985	55,042			
TOTAL FOR TAXES		81,324,707	80,126,069	88,149,083	87,846,409	(302,674)
1000	GENERAL FUND	148,366,915	150,713,621	157,795,756	167,180,048	9,384,292

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 2100 SPECIAL REVENUE

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
43690	TRANSFER FR CDBG	18,887	19,782	54,939	25,932	(29,007)
TOTAL FOR OTHER FINANCING SOURCE NON OPER		18,887	19,782	54,939	25,932	(29,007)
2100	SPECIAL REVENUE	18,887	19,782	54,939	25,932	(29,007)

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 2200 ASSESSMENT

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
42310	CURRENT YEAR	2,837,616	3,263,337	4,401,868	4,611,601	209,733
42315	1ST YEAR DELINQUENT	170,642	166,515	135,000	135,000	
42320	2ND YEAR DELINQUENT	40,336	19,854	30,000	30,000	
42325	3RD YEAR DELINQUENT	11,879	6,220	10,000	10,000	
42330	4TH YEAR DELINQUENT	2,293	1,406	5,000	5,000	
42335	5TH YEAR AND PRIOR	11,740	707	10,000	10,000	
42345	TAX EXEMPT PROPERTY	183,199		100,000	100,000	
42350	TAX FORFEITED PROPERTY	40,839		50,000	50,000	
42355	PREPAID ASSESSMENT	1,585,636	2,332,784	1,350,000	1,350,000	
42365	ASSESSMENT PENALTY AND INTEREST	93,188	77,998	85,000	85,000	
TOTAL FOR ASSESSMENT		4,977,368	5,868,820	6,176,868	6,386,601	209,733
39005	USE OF FUND BALANCE					
TOTAL FOR BUDGET ADJUSTMENTS						
42900	DEPOSITS		3,250			
TOTAL FOR MISCELLANEOUS REVENUE			3,250			
2200	ASSESSMENT	4,977,368	5,872,070	6,176,868	6,386,601	209,733

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
39005	USE OF FUND BALANCE			163,948	184,752	20,804
39025	CONTRIBUTION TO FUND BALANCE			(100,000)	(100,000)	
TOTAL FOR BUDGET ADJUSTMENTS				63,948	84,752	20,804
41745	INSTITUTIONAL NETWORK USER FEE		84			
41855	REAL ESTATE PLANNING AND DESIGN		268,168	350,344	333,484	(16,860)
41860	REAL ESTATE SERVICE		378,451	494,137	517,130	22,993
41890	ADMINISTRATION FEE		57,659			
TOTAL FOR FEES SALES AND SERVICES				704,363	850,614	6,133
40485	OTHER FED DIR GRANT IN AID			30,000		(30,000)
TOTAL FOR INTERGOVERNMENTAL REVENUE				30,000		(30,000)
42585	INTEREST ON ADVANCE OR LOAN HISTOR	585,992	513,399	437,886	437,886	
TOTAL FOR INTEREST EARNED OTHER				585,992	437,886	437,886
42515	INTEREST ON INVESTMENT	502,974	464,537	450,000	450,000	
TOTAL FOR INVESTMENT INCOME				502,974	450,000	450,000
40405	VACATION STREET AND ALLEY		7,600	10,000	10,000	
TOTAL FOR LICENSE AND PERMIT				7,600	10,000	10,000
42770	CONTRIBUTION DEBT SERVICE		1,688,743	1,737,795	2,540,363	802,568
42840	REFUNDS OVERPAYMENTS		1,522			
42860	REFUND FOR PRIOR YEAR OVERPAYMENT		2,747			
42885	CASH OVER OR SHORT	8	(10)			
42905	INDIRECT COST RECOVERY	6,773,042	5,800,193	5,820,193	6,954,448	1,134,255
42930	JURY DUTY PAY REFUND		180			
TOTAL FOR MISCELLANEOUS REVENUE				6,773,050	7,557,988	1,936,823

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
43575	REPAY OF RECOVERABLE ADVANCE		6,647,343			
43580	RECOV ADVANCE FROM OTHER FUNDS		380,000	190,000	190,000	
43660	TRANSFER FR GENERAL FUND			30,000		(30,000)
43665	TRANSFER FR SPECIAL REVENUE FUND		156,494	159,633	163,294	3,661
43675	TRANSFER FR CAPITAL PROJ FUND		170,550	220,000	220,000	
43680	TRANSFER FR ENTERPRISE FUND			140,063	143,060	2,997
TOTAL FOR OTHER FINANCING SOURCE NON OPER			7,354,387	739,696	716,354	(23,342)
7100	CENTRAL SERVICES INTERNAL	7,862,016	16,537,661	10,133,999	12,044,417	1,910,418

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

CITY OF SAINT PAUL
Financing by Major Account Group

Department: FINANCIAL SERVICES
 Company: 7200 SERVICES AND SUPPLIES

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From
						2010 Adopted
39025	CONTRIBUTION TO FUND BALANCE				(554)	(554)
TOTAL FOR BUDGET ADJUSTMENTS						(554)
40485	OTHER FED DIR GRANT IN AID			2,767,000	404,500	(2,362,500)
TOTAL FOR INTERGOVERNMENTAL REVENUE						(2,362,500)
42920	OTHER MISC REVENUE			15,020	15,020	
TOTAL FOR MISCELLANEOUS REVENUE						15,020
43580	RECOV ADVANCE FROM OTHER FUNDS			249,788	249,772	(16)
43660	TRANSFER FR GENERAL FUND		52,926	51,585	51,120	(465)
43665	TRANSFER FR SPECIAL REVENUE FUND		61,944	66,167	75,747	9,580
43675	TRANSFER FR CAPITAL PROJ FUND		1,000,000			
TOTAL FOR OTHER FINANCING SOURCE NON OPER						9,099
7200	SERVICES AND SUPPLIES		1,114,870	3,149,560	795,605	(2,353,955)
GRAND TOTAL FOR FINANCIAL SERVICES		161,225,186	174,258,004	177,311,122	186,432,603	9,121,481

Due to the new chart of accounts, all City-wide general revenues are included in OFS. These totals reflect this change.

City of Saint Paul
Financing Plan by Department and Accounting Unit

Department: **FINANCIAL SERVICES**
Fund: **1000 General Fund**

Budget Year: **2011**

		2008	2009	2010	2011	Change From
		Actuals	Actuals	Adopted	Mayor's	2010 Adopted
<u>Financing by Accounting Unit</u>						
1000000	GENERAL REVENUES	145,698,284	148,298,849	154,570,483	165,350,683	10,780,200
1000110	FINANCIAL SERVICES	261,440	301,625	569,802	69,802	(500,000)
1030101	GOVT RESPONSIVENESS PROG	435,011	395,909	430,908	35,000	(395,908)
1030108	PROMOTE ST PAUL CITY FNDG	1,972,179	1,717,238	2,224,563	1,724,563	(500,000)
TOTAL FOR DEPARTMENT		148,366,915	150,713,621	157,795,756	167,180,048	9,384,292
<u>Financing by Major Account</u>						
	BUDGET ADJUSTMENTS			895,908		(895,908)
	FEE SALES AND SERVICES	801,068	755,104	159,462	214,802	55,340
	INTERGOVERNMENTAL REVENUE	50,935,624	58,156,410	55,053,591	68,545,197	13,491,606
	INTEREST EARNED OTHER	27,785	125,889			
	INVESTMENT INCOME	4,579,878	2,376,868	2,371,534	2,415,034	43,500
	LICENSE AND PERMIT			900,000	900,000	
	MISCELLANEOUS REVENUE	363,681	88,276	216,000	216,000	
	OTHER FINANCING SOURCE NON OPERATING INCOME	10,334,172	9,085,005	10,050,178	7,042,606	(3,007,572)
	TAXES	81,324,707	80,126,069	88,149,083	87,846,409	(302,674)
TOTAL BY MAJOR ACCOUNT GROUP		148,366,915	150,713,621	157,795,756	167,180,048	9,384,292

City of Saint Paul
Financing Plan by Department and Accounting Unit

Department: FINANCIAL SERVICES
Fund: 2100 Special Revenue

Budget Year: 2011

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's	Change From 2010 Adopted
<u>Financing by Accounting Unit</u>						
1030116	CDBG INDIRECT REIMBURSEMENT	18,887	19,782	54,939	25,932	(29,007)
TOTAL FOR DEPARTMENT		18,887	19,782	54,939	25,932	(29,007)
<u>Financing by Major Account</u>						
OTHER FINANCING SOURCE NON OPERATING INCOME		18,887	19,782	54,939	25,932	(29,007)
TOTAL BY MAJOR ACCOUNT GROUP		18,887	19,782	54,939	25,932	(29,007)

City of Saint Paul
Financing Plan by Department and Accounting Unit

Department: FINANCIAL SERVICES
Fund: 2200 Assessment

Budget Year: 2011

		2008	2009	2010	2011	Change From
		Actuals	Actuals	Adopted	Mayor's	2010 Adopted
<u>Financing by Accounting Unit</u>						
1060002	ASSESSMENT FINANCING	4,865,520	5,681,016	6,176,868	6,386,601	209,733
1060953	TREE ASSESSMENTS	111,848	112,908			
1060954	DOWNTOWN FACADE PROGRAM		78,146			
TOTAL FOR DEPARTMENT		4,977,368	5,872,070	6,176,868	6,386,601	209,733
<u>Financing by Major Account</u>						
	ASSESSMENT	4,977,368	5,868,820	6,176,868	6,386,601	209,733
	BUDGET ADJUSTMENTS					
	MISCELLANEOUS REVENUE		3,250			
TOTAL BY MAJOR ACCOUNT GROUP		4,977,368	5,872,070	6,176,868	6,386,601	209,733

City of Saint Paul
Financing Plan by Department and Accounting Unit

Department: **FINANCIAL SERVICES**
Fund: **7100 Central Services Internal**

Budget Year: **2011**

		2008	2009	2010	2011	Change From
		Actuals	Actuals	Adopted	Mayor's	2010 Adopted
<u>Financing by Accounting Unit</u>						
1010300	DISTRICT ENERGY NOTES	434,050	293,408	266,000	266,000	
1010301	UPPER LANDING INTERFUND LOAN	102,019	2,323,352	110,258	110,258	
1010303	WEST MIDWAY TIF LOAN	49,923	380,000	90,000	90,000	
1010304	FIRE STATION 1 AND 10 LOAN		3,000,000			
1010305	DSI LEASE NOTE		1,543,982	61,628	61,628	
1011040	DESIGN GROUP		270,915	390,344	403,484	13,140
1011050	CITY HALL ANNEX		1,688,827	1,737,795	2,540,363	802,568
1011070	RE ADMIN AND SERVICE FEES		713,135	983,833	983,484	(349)
1030117	CENTRAL SERVICE COST RECOVERY	6,773,042	5,800,213	5,909,415	6,954,448	1,045,033
1030120	TREASURY SPECIAL FISCAL SERVIC	502,982	523,829	584,726	634,752	50,026
TOTAL FOR DEPARTMENT		7,862,016	16,537,661	10,133,999	12,044,417	1,910,418
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				63,948	84,752	20,804
FEES SALES AND SERVICES			704,363	844,481	850,614	6,133
INTERGOVERNMENTAL REVENUE				30,000		(30,000)
INTEREST EARNED OTHER		585,992	513,399	437,886	437,886	
INVESTMENT INCOME		502,974	464,537	450,000	450,000	
LICENSE AND PERMIT			7,600	10,000	10,000	
MISCELLANEOUS REVENUE		6,773,050	7,493,375	7,557,988	9,494,811	1,936,823
OTHER FINANCING SOURCE NON OPERATING INCOME			7,354,387	739,696	716,354	(23,342)
TOTAL BY MAJOR ACCOUNT GROUP		7,862,016	16,537,661	10,133,999	12,044,417	1,910,418

City of Saint Paul
Financing Plan by Department and Accounting Unit

Department: **FINANCIAL SERVICES**
Fund: **7200 Services And Supplies**

Budget Year: **2011**

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's	Change From 2010 Adopted
<u>Financing by Accounting Unit</u>						
1032501	ENERGY INITIATIVES/COORDINATIO		1,114,870	382,560	391,105	8,545
1032502	ENERGY SMART HOMES PROGRAM			716,900		(716,900)
1032503	MUNICIPAL BUILDINGS			825,000	404,500	(420,500)
1032504	LED STREET LIGHTS			330,000		(330,000)
1032505	ELECTRIC VEHICLE CHARGING STA			286,000		(286,000)
1032506	PUBLIC EDUC AND PORT TRILL BTU			609,100		(609,100)
TOTAL FOR DEPARTMENT			1,114,870	3,149,560	795,605	(2,353,955)
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS					(554)	
INTERGOVERNMENTAL REVENUE				2,767,000	404,500	(2,362,500)
MISCELLANEOUS REVENUE				15,020	15,020	
OTHER FINANCING SOURCE NON OPERATING INCOME			1,114,870	367,540	376,639	9,099
TOTAL BY MAJOR ACCOUNT GROUP			1,114,870	3,149,560	795,605	(2,353,955)