# **Appendix**

#### Council Action Adopting the City Property Tax



#### **City of Saint Paul**

City Hall and Court House 15 West Kellogg Boulevard Phone: 651-266-8560

Signature Copy
Resolution: RES 11-2441

File Number: RES 11-2441

Approving the 2012 City Tax Levy.

WHEREAS, the Mayor, pursuant to the City Charter has proposed and recommended the 2012 budgets for the City of Saint Paul, and

WHEREAS, the proposed 2012 General and General Debt Service budgets have been reviewed and approved or adjusted by the City Council, and

WHEREAS, the City is required under Laws of Minnesota 2002, Chapter 390, Sec. 37, to levy a tax at the Library Board's request, which the Library Board has made, and

WHEREAS, the property tax levy needed to finance those budgets have been determined, and

WHEREAS, the Port Authority of the City of Saint Paul requested a property tax levy to finance economic development budgets under laws of Minnesota, Chapters 469.053 subd 4, and 6,

NOW THEREFORE BE IT RESOLVED, that the City Council in anticipation of adopting the General Fund, General Debt Service, and Library Agency budgets for the fiscal year 2012, and in accordance with section 10.04 of the City Charter, does hereby levy taxes on all taxable property within the Saint Paul corporate limits, to be collected totaling the amount set forth in the attached; and

BE IT FURTHER RESOLVED, that the City Council requests the City Clerk to forward this resolution to the Ramsey County Department of Property Records and Revenue in accordance with the applicable provisions of the City Charter and other laws, and

BE IT FINALLY RESOLVED, that the City Council requests the Office of Financial Services to complete and forward any state forms required identifying these adopted levies and corresponding special levies.

At a meeting of the City Council on 12/14/2011, this Resolution was Adopted As Amended.

Yea: 7 Councilmember Bostrom, Councilmember Carter III, Councilmember Harris, Councilmember Helgen, City Council President Lantry, Councilmember Thune, and Councilmember Stark

Nay: 0

Vote Attested by Council Secretary Trudy Moloney

City of Saint Paul

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Page 1

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Printed on 1/12/12

Council Action Adopting the City Property Tax

File Number: RES 11-2441

Approved by the Mayor (May 1). Colo

Chris Coleman

Date 12/21/2011

City of Saint Paul Page 2 Printed on 1/12/12

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#### Council Action Adopting the City Budget



#### **City of Saint Paul**

City Hall and Court House 15 West Kellogg Boulevard Phone: 651-266-8560

Signature Copy
Resolution: RES 11-2437

File Number: RES 11-2437

Adopting the 2012 Budgets.

WHEREAS, the Mayor has proposed budgets for the City of Saint Paul for the fiscal year beginning January 1, 2012, in accordance with the City Charter and Chapter 56 of the Administrative Code: and

WHEREAS, the City Council, after publication of the notice in the newspaper on December 5, 2011, participated in a public hearing on December 7, 2011, on the Mayor's Proposed 2012 budgets and property tax levy, as required by the City Charter and applicable state and Federal laws; and

WHEREAS, the Council has revised the Mayor's proposed budgets in the particulars as indicated in Attachment A; now therefore be it

RESOLVED, that in accordance with the procedures and requirements set forth in the City Charter and other laws applicable thereto, the Council of the City of Saint Paul does hereby adopt the 2012 budgets as proposed by the Mayor with such monetary changes, additions and deletions as are hereby adopted and which, along with total budgets, are set forth in Attachment A; and be it

FURTHER RESOLVED, that the expenditures in dollars as may be made by the several offices, departments, bureaus, and agencies of city government during the fiscal year 2012 shall be, and are hereby approved, and adoption of these budgets shall constitute appropriations of the money amounts as set at the department budget total in the General Fund budget, the project total in the Capital Improvements Budget, and the fund budget total in all other cases; and be it

FURTHER RESOLVED, that the estimated financing set forth in the 2012 adopted budgets is hereby approved; and be it

FURTHER RESOLVED, that the Five Year Capital Program for 2012-2016 is hereby approved; and be it

FURTHER RESOLVED, that the adoption of the 2012 budget for the Community Development Block Grant Fund is a multi-year budget based on estimates for a grant which has a fiscal period that differs from the City's normal budget year (January 1 through December 31); the authority to implement this adopted multi-year budget commences only at the beginning of the grant period, and shall extend beyond December 31, 2012, through the end of the grant period and; during the year when the grant is accepted by the City Council, the budget will be amended to match the actual grant amount for the entire multi-year period; and be it

FURTHER RESOLVED, that the City Clerk is directed to publish the 2012 budget summary pursuant to Minnesota Statutes section 471.6965 in the format prescribed by the Office of the State Auditor; and be it

City of Saint Paul Printed on 1/12/12

#### Council Action Adopting the City Budget

File Number: RES 11-2437

FINALLY RESOLVED, that the Director of Financial Services is hereby authorized to prepare the final 2012 Budgets in accordance with the actions taken herein and to equalize, balance or set the final department revenue sources and department appropriations as necessary.

At a meeting of the City Council on 12/14/2011, this Resolution was Adopted As Amended.

Yea: 7 Councilmember Bostrom, Councilmember Carter III, Councilmember Harris, Councilmember Helgen, City Council President Lantry,

Councilmember Thune, and Councilmember Stark

Nay: 0

Vote Attested by
Council Secretary
Trudy Moloney

Date

12/14/2011

Approved by the Mayor Child S. Colona

Date

12/21/2011

City of Saint Paul Page 2 Printed on 1/12/12

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RES 11-2437

## 2012 Budget Balancing Status General Fund Resolution Attachment

1			Spending	Financing
2	Mayor's Proposed Budget General Fund		213,535,911	213,535,911
4	Mayor's Budget Total		213,535,911	213,535,911
5 6	Gap: Excess / (Shortfall)		0	
7	Technical Changes to the Ma	avor's Rudget		
9	_			
10	Revised Revenue or Budg	et Estimates:		
12	DSI	Adjust vacant building monitoring revenue		(100,000)
13 14	DSI DSI	Adjust business licenses revenue Adjust assessment revenues		(150,000) (50,000)
15	Non Department Financing	Revise parking fine revenue		300,000
16	Non Department Financing	Revise excess TIF estimates		1,361,246
17	Non Department Financing Police	Revise interest earnings revenue estimates Recognize lease payment savings from Griffin Building purchase	(200.000)	(200,000)
18	Police	Shift 3 police officers from general fund to special fund for SRO contract	(289,184)	
20	Public Works	Revise parking meter vendor and credit card fees	(21,026)	(21,026)
21 22	New or Amended Grant B	udaets:		
23	non or ranonada Grant B			
24 25				
25 26			213.025.701	214.676.131
27				
28			1,650,	430
29 30				
31	Better Align Department E	Budgets:		
32				
33 34				
35	All Departments	Align department budgets to proper object codes	Budget N	Veutral
36		g 1		
37				
38 39			213,025,701	214,676,131
40				
41	Tarketal Commenters Bu	to Ferror Ourieries and Other Observer	1,650,	430
42 43	rechnical Corrections Du	e to Errors, Omissions and Other Changes:		
44				
45	Budget After Technical Changes		213,025,701	214,676,131
46 47	Gap: Excess / (Shortfall)		1.650.	430
48				
49 50	Policy Changes to the Propo	sed Budget		
51	DSI	Add funding for a DSI code inspector position, and associated revenue	67,327	12,327
52 53	Fire Fire	Restore Squad 2 salaries, fringes, and premium pay	111,033 78 934	
53 54	Fire	Restore L3939 overtime and associated fringe benefits Restore L21 overtime and associated fringe benefits		
55				(4.400.400)
56	Non Department Financing	Reduce property tax levy from 6.5% to 4.98%	282,999	(1,402,109)
57 58	Non Department Financing	Shift property tax levy financing from the General Fund to the Public Library Agency		(1,402,109)
	Non Department Financing Non Department Financing	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate "Contingent Fund Reserve"	(400,000)	
59	Non Department Financing	Shift property tax levy financing from the General Fund to the Public Library Agency	(400,000) 289,184	
59 60	Non Department Financing Non Department Financing Police	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate "Contingent Fund Reserve" Reduce attrition savings for three police officers	(400,000)	
60	Non Department Financing Non Department Financing Police Police Police City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve* Reduce attrition savings for three police officers Restore motors until Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes	(400,000) 289,184 95,634	(21,189) 126,471
60 61 62	Non Department Financing Non Department Financing Police Police Police City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions untare Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634	(21,189) 126,471 38,734
60 61 62 63	Non Department Financing Non Department Financing Police Police Police City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve* Reduce attrition savings for three police officers Restore motors until Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes	(400,000) 289,184 95,634	(21,189) 126,471
60 61 62	Non Department Financing Non Department Financing Police Police Police City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions untare Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66	Non Department Financing Non Department Financing Police Police Police City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634	(21,189) 126,471 38,734
60 61 62 63 64 65	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71 72 73	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 70 71 72 73 74 75 76	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Non Department Financing Non Department Financing Police Police Police City Council City Council City Council Sty Council City Council City Council City Council	Shift property tax levy financing from the General Fund to the Public Library Agency Eliminate *Contingen Fund Reserve** Reduce attrition savings for three police officers Restore motions unta Restore funding for PHA vehicles Transfer in from HRA Fund to pay 25% of HRA Commissioner salaries and fringes Transfer in from HRA Fund to pay for 50% of Legislative Aide - District Councils salaries and fringes	(400,000) 289,184 95,634 13,814	126,471 38,734 134,261

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2012 Budget Balancing Status
Special Funds

82	Mayor's Proposed Budget.			_
83	Special Funds		264,974,632	264,974,632
	Mayor's Budget Total		264,974,632	264,974,632
85 86 87	Gap: Excess / (Shortfall)		(	)
88	Technical Changes to the I	Mayor's Budget		
89				
90	Revised Revenue or Bud			
91	Fire	Reduced EMS Job Corp contract	(30,000)	(30,000)
92	HREEO	Riverprint-new office space customization and rental increase	60,700	60,700
93 94	OFS OFS	Update energy loan fund with new project information.  Update assessment budget with updated assessment estimates.	(85,205) (298,901)	(85,205) (298,901)
95	OTC	Increase spending for Chambers' Equipment Replacement; funded through prior years' contributions	185,000	185,000
96	Parks	Recognize spending and revenue from Live Nation 4th of July fireworks at Harriet Island	50.000	50.000
97	Police	Shift 3 cops from GF to SRO contract	289,184	289,184
98	Police	Contract for police services along CCLRT project line	50,000	50,000
99	Police	Adjust budget in Chief's Training Activity	1,800	1,800
100	Police	Standardized Field Sobriety Testing contract	3,000	3,000
101	Public Works	Update Sewer portion of cost recovery	82,000	82,000
102	Public Works	Increase rent for additional office space funded through use of sewer net assets	24,661	24,661
103	Public Works	Fleet replacement plan - remove spending and financing related to equipment salvage	(125,000)	(125,000)
04	Public Works	Increase asphalt plant production and sales to track with recent production trends	350,000	350,000
05 106				
107	New or Amended Grant	Budgets:		
801	D-F	Heater and the second		
109	Police	Update various grants based on year-end projections and any new grants that have been awarded	240,146	240,146
10	Fire	Update various grants based on year-end projections and any new grants that have been awarded	613,520	613,520
11	Emergency Management	Update various grants based on year-end projections and any new grants that have been awarded	1,974,634	1,974,634
12	Parks	Update various grants based on year-end projections and any new grants that have been awarded	370,261	370,261
13	Mayor	Roll forward unspent Solar America Cities Grant spending and financing	12,488	12,488 307.000
15	Mayor/OFS	Roll forward unspent CCLRT Solar Grant spending and financing	307,000 50,000	50,000
16	OFS	Roll forward Sun Ray Library Charging Station grant spending and financing Roll forward energy grants spending and financing	707,482	707,482
16	OFS	Roll forward energy grants spending and financing	707,482	707,482
18				
19				
20	Better Align Department	Rudgets:		
21	Dotto: /tilgi: Dopartinoni	- Daugoto.		
22 23	All Departments	Align department budgets to proper object codes	Budget	Neutral
24	Technical Corrections D	ue to Errors, Omissions and Other Changes:		
26	OFS	Update Real Estate spending and financing	(23,956)	(23,956)
27	PED	ISP Interest Earnings - technical adjustment to correct omission in proposed budget	61,204	61,204
28				
29 30				
131	Budget After Technical Changes		269,844,650	269,844,650
32	Gap: Excess / (Shortfall)		(	1
34	Cap. Exocos / (Orioritall)		,	,
	Policy Changes to the Prop	posed Budget		
36 37	Police	Increase Impound Lot administrative fee to recover costs	150.000	150.000
38	Public Works	Delay implementation of Clean Organics collection	(1,800,000)	(1,800,000)
50	Public Works	Revise WPA repayment schedule	300,360	300,360
139	PED PED	Regional Employment Disparities Initiative	40.000	40.000
140	PED	Create low income housing trust fund using unspent Neighborhood STAR balances	2,500,000	2,500,000
41	PED	Increase funding for Neighborhood STAR annual competitive program, using unspent balances	1.451.251	1.451.251
42	PED	Eliminate funding for vacant Marketing and Public Relations Manager position	(94,082)	(94,082)
43	FED	Eliminate runding for vacant marketing and rubile relations manager position	(54,002)	(54,002)
44				
45				
46	Budget After Policy Changes		272,392,179	272,392,179
47				
48	Gap: Excess / (Shortfall)		(	)
49				
150 151				
52				
153				
154				
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157				
158				
158 159				

Office of Financial Services Office of Financial Services 12/14/2011 2:29 PM

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RES 11-2437

Financing

Spending

RES 11-2437

Financing

Spending

#### 2012 Budget Balancing Status Debt

189				
152   Mayor's Budget Total				
Section   Sect		s		
Capabil   Capa			59,811,679	59,811,679
Technical Changes to the Mayor's Budget Estimates:  Revised Revenue or Budget Estimates:  Better Align Department Budgets:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions				
February of Sevice Revenue or Budget Estimates:  Revised Revenue or Budget Estimates:  Debt Debt service savings from Griffin building refinancing (55,031)  Better Align Department Budgets:  February of Section 19		alf)	(0)	
Revised Revenue or Budget Estimates:    Debt   Debt   Debt   Service savings from Griffin building refinancing (55,031)   Service savings from Budgets:    Technical Corrections Due to Errors, Omissions and Other Changes:    Technical Corrections Due to Errors, Omissions and Other Changes:    Service saving from Griffin building refinancing from Griffin building refi		es to the Mayor's Budget		
Debt Debt service savings from Griffin building refinancing (55,031)  Better Align Department Budgets:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:  Technical Corrections Due to Errors, Omissions and Other Changes:				
Debt		ue or Budget Estimates:		
### Reter Align Department Budgets:  ### Reter Align Department Budgets:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Technical Corrections Due to Errors, Omissions and Other Changes:  ### Sudget After Technical Changes:  ### Sudget After Techn		Debt service savings from Griffin building refinancing	(55.031)	
Setter Align Department Budgets:	.71			
Section   Sect	72			
Selter Align Department Budgets:	73			
77	74			
77 78 8 18 17 Technical Corrections Due to Errors, Omissions and Other Changes:  2 8 18 18 18 18 18 18 18 18 18 18 18 18 1	75 Better Align De	epartment Budgets:		
78	.76			
Technical Corrections Due to Errors, Omissions and Other Changes:	77			
Technical Corrections Due to Errors, Omissions and Other Changes:    Part				
Technical Corrections Due to Errors, Omissions and Other Changes:				
1822   1833   1844   1845   1856   1866   1877   1888   1846   1847   1849				
Section   Sect		ections Due to Errors, Omissions and Other Changes:		
Section   Sect				
Section				
1888   1898   1899				
188   Budget After Technical Changes   59,756,648   59,811,679   59,756,648   59,811,679   59,756,648   59,811,679   59,756,648   59,811,679   59,756,648   59,				
188   Budget After Technical Changes   59,756,648   59,811,679   189	186			
189	187			
190   Gap: Excess   (Shortfall)	188 Budget After Technica	I Changes	59,756,648	59,811,679
1919     20	189			
1919     20	190 Gap: Excess / (Shortfa	all)	55,031	
193	191			
Debt		o the Proposed Budget		
Debt   Shift property tax levy financing from the General Debt Fund to the Public Library Agency   (355,391)				
196 197 198 198 199 199 199 199 199 199 199 199				
1977 198		Shift property tax levy financing from the General Debt Fund to the Public Library Agency		(355,391)
198				
1998 Budget After Policy Changes   59,756,648   59,756,				
200 (0) (2) (2) (2) (2) (2) (2) (2) (2) (3) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4			E0 7E6 649	E0 7E0 040
201 Gap: Excess / (Shortfalli) (0) 202 203 204 205 206 207 207 208 209 209 209 209 209 209 209 209 209 209		langes	59,756,648	59,756,648
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212	210			
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	212			

#### 2012 Budget Balancing Status Capital Improvement Budget

RES 11-2437

			Spending	Financing
214				
	r's Proposed Budget		07 405 000	07.405.000
	oital Improvement Budget s Budget Total		37,185,000 37,185,000	37,185,000 37,185,000
217 Mayor 3	a buuget Total		37,103,000	37,103,000
	xcess / (Shortfall)			0
220 221 <b>Tooks</b>	nical Changes to the Ma	worls Budget		
222	nical Changes to the wa	yor's budget		
	vised Revenue or Budg	et Estimates:		
224				
225 OF S		Recognize prior year balances in capital maintenance program	21,048	21,048
226 Pub 227	olic Works	Technical correction to amount of Parking meter system replacement	30,000	30,000
	w or Amended Grant Bu	udaets:		
229				
	olic Works	Recognize New Freedom Fund grant in the 2012 Bicycle, Pedestrian and Traffic Safety annual program	160,000	160,000
231				
232 233 <b>Be</b> f	tter Alien Denestment B	tudesto.		
233 Del	tter Align Department B	augets:		
235				
236				
	chnical Corrections Due	e to Errors, Omissions and Other Changes:		
238 239				
240				
241				
242				
243 244 Budget	After Technical Changes		37,396,048	37,396,048
245 Duuget	Alter recrimical changes		37,330,040	37,330,040
246 Gap: F	xcess / (Shortfall)			0
247	,			-
248				
249 Policy	y Changes to the Propo	sed Budget		
	oital Improvement Budget	Increase CDBG Funding for the NENDC Economic Development Fund	100,000	
	oital Improvement Budget	Decrease CDBG Funding for the Real Estate Multi-Unit Development Fund	(100,000)	
252 253				
254				
	After Policy Changes		37,396,048	37,396,048
256				_
257 Gap: E 258	xcess / (Shortfall)			0
259				
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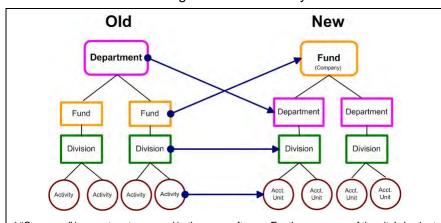


## City of Saint Paul's New Chart of Accounts

**Background:** In 2010 the City of Saint Paul initiated the COMET (City Operations Modernization and Enterprise Transformation) Project that began the transition to an integrated enterprise resource planning system for managing city finances, payroll, procurement and human resources. The budget system and process was the first step of the implementation, which includes better technology for analysis and a more user-friendly interface. Along with the new technology, changes were made to the city's Chart of Accounts (CoA), which is the backbone and organizational structure of the city's finances and accounting. These changes will impact city operations at every level and have led to important changes to how the city creates and reports its annual operating budget. Additional changes were made to the CoA for the 2012 budget, including revisions to the account numbering scheme and account roll up structure. These changes do not have a material impact on the budget information presented in this document.

### **Chart of Accounts Changes**

This chart illustrates changes made to the city's chart of accounts.



\* "Company" is a system term used in the new software. For the purposes of the city's budget and accounting, a Company is a Fund.

In the past, departments occupied the highest level of the hierarchy; now, funds are at the top. This allows one fund to have many departments within it. For example, in the old chart both the Parks Public Works Departments had separate funds for Right of Way (ROW) Maintenance activities. Now, these departments are both included in a single ROW fund. Activities and line items were also adjusted to improve organization and clarity.

The budget system is the first step in a citywide financial systems transformation that will include accounting, payroll, procurement and human resources. Ultimately, these new systems will better align the city's financial structure with best practices, and improve the fiscal management capabilities of the City of Saint Paul.

#### Implications for the City's Budget

As a result of these chart changes, the city's budget, as well as how it is reported and presented, has been changed from past years.

<u>Mapping Previous Years' Data</u> – In both the summary sections and the detail reports in this document, information is displayed as if the city's new chart had been in place in 2010 and 2011. This allows for a more accurate comparison of data, and eliminates confusion about what changes are attributable to chart updates versus spending and financing changes.

<u>Transfers</u> – One of the goals of the new Chart was to bring related activities and functions together under one fund to eliminate the need for large and numerous transfers among city departments. As a result, many duplicative transfers have been removed under the new structure. However, since the new CoA structure was not implemented in 2010, the actuals information for that year still includes these redundant transfers.

#### **Department Specific Impacts**

Other budget changes came about in as a result of the adjustments to the chart of accounts. For example, the Department of Safety and Inspections (DSI) was moved almost entirely into the general fund in 2011. Because of this, the City Attorney's Office changed the way they budget staff that support DSI by moving them from a special fund to the general fund, eliminating an unnecessary interdepartmental billing. This is just one example of the department specific impacts the new chart has had on the city's budget.



#### Glossary

Account Code. A five-digit code assigned to a specific type of receipt or expenditure. A major account code is a grouping of expenditures or receipts on the basis of the types of goods or services purchased or rendered. For example, personal services, materials, supplies, and equipment are major account codes.

Accounting Unit (AU): An accounting unit is a subunit of a fund. Each fund contains one or more activities, a specific and distinguishable budgetary unit of work or service. Activities are detailed levels of budget spending authority created to accomplish the approved objectives of the fund.

Accounting Unit Number: A seven (7)-digit number which uniquely identifies the accounting unit. The first digit indicates the fund type, while the second digit indicates the department.

Allocation: A portion of a lump-sum appropriation which is designated for expenditure by specific organizational units or for special purposes. See Appropriation.

Appropriation: An expenditure authorized by the city council for a specified amount and time.

Assessed Valuation: The value that is established for real estate or other property by a government for use as a basis for levying property taxes.

Bond: A written promise to pay a specific sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest at a specified rate.

Budget Document: The written record of the comprehensive financial plan the mayor presents to the city council for review, revision if deemed appropriate, and adoption.

Capital Allocation: Assignment of available capital (dollars) to specific uses.

Capital Expenditure: Actual spending of capital (dollars) for capital improvement projects.

*Capital Improvement:* The purchase or construction of durable/fixed assets. Examples include streets, bridges, parks or buildings.

Capital Improvement Budget (CIB): A plan for capital expenditures (physical development of the city) to be incurred each year, over a fixed number of years, in order to meet capital needs arising from the long-term work program.

Capital Outlay: Equipment, machinery, vehicles or furniture items included in the operating budget. See Capital Improvement Budget.

Capital Projects Fund: A fund established to account for all financial resources used for the construction or acquisition of major capital facilities, except those financed by special assessment, proprietary or fiduciary funds.

CIB: Acronym for capital improvement budget.

COMET: Acronym for City Operations Modernization and Enterprise Transformation, Saint Paul's technology improvement project. See ERP.

Debt Service Fund: A fund established to account for the financial resources used for the payment of long-term general obligation debt principal, interest, and related costs.

*Division:* An organizational subunit of a department. Each department has one or more divisions, which are responsible for one or more activities.

*ERP:* Acronym for Enterprise Resource Planning, a document and information management system.

*ETI:* Acronym for Enterprise Technology Initiative. This is an activity in the Technology department in which spending and financing for city-wide technology improvements are budgeted.

*Encumbrances:* Legal commitment of appropriated funds (in the form of purchase orders or contracts) to purchase goods or services to be delivered or performed at a future date. They cease to be encumbrances when paid or when the actual liability is created.

Enterprise Fund: A fund established to account for city operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (expenses, including depreciation) of providing goods and services on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Total charges incurred, whether paid or unpaid, including the provision for retirement of debt not reported as a liability of the fund from which it will be retired, and capital outlays (for governmental funds and fiduciary funds, except non-expendable trust funds).

*Expenses.* Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which benefit the current fiscal period (for proprietary funds and non-expendable trust funds). See *Expenditures*.

FMS or FM-80: Reference to the City of Saint Paul's financial management computer system. This system is planned to be retired in 2011 and replaced with the Ctiy's new ERP system.

*FORCE:* Acronym for focusing our resources on community empowerment. This is a unit within the Police Department dedicated to combat problems, at the neighborhood level, of street level narcotics, problem properties and disruptive behavior.

Fiduciary Fund: A fund established to account for resources held for the benefit of parties outside the government.

#### Glossary - Continued

Financing Plan: Identifies sources of revenues that support the spending plan.

Full Time Equivalent (FTE): A personnel position which is financed for the equivalent of 80 hours per pay period, for 26.1 pay periods (a typical year), or 2,088 hours in a year. This is roughly equivalent to 40 hours per week for 52 weeks. For example, a .5 FTE would represent 20 hours per week for 52 weeks, or 40 hours per week for 26 weeks. A 1.0 FTE is a general reference to a position normally working for a year.

Fund (Company): Each individual fund is a separate accounting entity having its own assets, liabilities, revenues and expenditures or expenses. City financial resources are allocated to, and accounted for, in individual funds based on legal, donor, or administrative restrictions or requirements. In the City's new ERP software, the system term "Company" is used. For the purposes of the City of Saint Paul, "Company" is equivalent to Fund.

Fund Balance: An equity account reflecting the excess of accumulated assets over accumulated liabilities and reserves (monies set aside for specific purposes).

Fund Manager: Fund managers are accountable to and receive authority from their department director and division manager, and ultimately from the mayor, the city council, and city residents/taxpayers. Each fund manager is responsible for correctly preparing and submitting the portion of the city's financial plan that is provided by their fund. This includes a properly completed budget request consisting of performance, spending and financing plans. Fund managers are responsible for monitoring the collection of receipts, authorizing spending payments, cash flow planning, and service delivery in accordance with the adopted plan. Fund managers are also responsible for forecasting significant performance, spending or financing variances, determining their cause, creating a solution, and reporting such information to their department director and the director of the office of financial services. See *Performance Plan*, *Spending Plan*, and *Financing Plan*.

Fund (Company) Number: A four-digit number which uniquely identifies the fund. For example, the general fund is fund number 1000, the city grants fund is 2400, and the parks and recreation special activities is 6250. parks and recreation grant fund is 860 and the fire clothing trust fund is 736. There is no significance to the sequence of numbers. See Activity Number.

Fund Type: A classification of funds by similar purpose. The fund types are: governmental (general, special revenue, debt service, capital project, special assessment), proprietary (enterprise, internal service), and fiduciary (trust and agency funds). Although the city hall annex operating fund and the public works engineering fund are separate funds, they are the same fund type (internal service). See each fund type for its definition. Also see Fund.

GIS: Acronym for geographic based information systems.

General Fund: The fund used to account for all financial resources not specifically earmarked for other purposes. The general fund is the primary operating fund for

the City of Saint Paul.

Governmental Funds: All funds other than fiduciary and proprietary funds. Includes the general fund, special revenue funds, capital projects funds, debt service funds and special assessment funds. The measurement focus is on spending or financial flow rather than on net income. See Fiduciary Funds and Proprietary Funds.

Internal Service Fund: A fund established to account for the financing of goods or services provided by one city department to other city departments, divisions or funds on a cost-reimbursement basis.

LGA: Acronym for local government aid. See State Aids.

MSA: Acronym for municipal state aids. See State Aids.

Operating Budget: The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Transfer In/Out: Interfund transfers are legally authorized transfers between a fund receiving revenue and a fund where resources are expended.

PED: Acronym for the planning and economic development department.

Permanent Fund: A fund established to account for the custody and administration of assets held in a trust capacity. The assets held in a trust fund must be spent or invested in accordance with the conditions of the trust. Expendable trust funds are similar to governmental funds in that the measurement focus is on spending or financial flow rather than on net income. Non-expendable trust funds are similar to proprietary funds, with the measurement focus on determination of net income. See Agency Fund and Fiduciary Fund.

*Proprietary Funds:* Any fund which attempts to determine net income. Measurement focus is on cost of services similar to private sector for-profit organizations. This category includes enterprise and internal service funds.

Recoverable Expenditure: An expenditure made for, or on behalf of, another governmental unit, fund, or department, private individual, firm, or corporation which will, subsequently, be recovered in cash or its equivalent.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund which are not reserved for any specific purpose.

Special Assessment: Charges which the local government collects from property owners to pay for specific services or capital improvement projects such as streets, sewers, etc., which benefit a particular piece of real estate.

#### Glossary - Continued

Special Revenue Fund: A fund established to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, and capital projects) that are legally restricted to expenditures for specified functions or activities.

Spending Plan: Provides a unit or subunit of an organization with spending authority to pay for the resources required to effectively accomplish the performance plan.

STAR: Acronym for sales tax revitalization program. This is also referred to sometimes as cultural sales tax revenue.

State Aids: The following are the major types of intergovernmental revenues received by the City of Saint Paul from the State of Minnesota:

Local Government Aid (LGA): Begun in 1971, this program was designed to provide indirect property tax relief through the redistribution of income tax and sales tax revenues collected at the state level to local units of government. The amount of funding received by local units of government is based on a distribution formula determined by the Minnesota State Legislature. The distribution formula is based on "need" as well as "capacity". The 2001 State Legislature rolled the Homestead and Agricultural Credit Aid into Local Government Aid.

Market Value Homestead Credit (MVHC). The MVHC program reduces the property tax owed on a homestead property by 0.4% of the homestead's market value, up to a maximum per property of \$304. The maximum credit of \$304 occurs at a market value of \$76,000. For homesteads with market values over \$76,000, the credit is reduced by 0.09% of the excess market value. Homesteads with market value of \$413,778 and higher do not receive any credit. On each homeowner's property tax bill, the market value homestead credit is allocated to the local taxing districts according to the share of the total tax rate that each taxing district represents.

Municipal State Aids (MSA). This program is financed by motor vehicle related taxes collected at the state level. The state gasoline tax is the largest revenue source and the dollars collected are constitutionally dedicated for expenses related to MSA routes. The revenues are redistributed back to municipalities of 5,000 or more residents to be used for construction and maintenance of their MSA designated routes.

Tax Increment District: A tax increment district is a designated geographical area where a city is undertaking redevelopment or development activity. Any increase in assessed valuation due to new development activity is captured by the district. Property taxes levied against those captured values are used to finance the public improvement costs incurred to induce the private development activity. Public improvement costs can be financed by issuing bonds or by a pay-as-you-go plan.