Financial Services

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

Administration

- Budget and financial strategies
- Financial analysis and explanation for Mayor, Council, public and other governments
- Staff development and support

2.0 FTE

Accounting and Reporting

- Accounting services
- Comprehensive Annual Financial Report
- Internal controls
- Finance system
- Audit and pay vendors

12.0 FTE

Budget

- City operating, debt service and capital budgets
- Monitor and amend budgets
- Fiscal analysis, recommendations and implementation
- Special studies, reports and citizen information

5.0 FTE

Real Estate

- Property Management
- Assessments
- Architectural services
- Energy Conservation

14.0 FTE

Payroll

- Payroll Services
- Payroll system
- W-2 and tax reporting
- Fringe benefits

2.9 FTE

Treasury

- Cash management
- Investments
- Debt management

6.0 FTE

(Total 41.9 FTE)

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

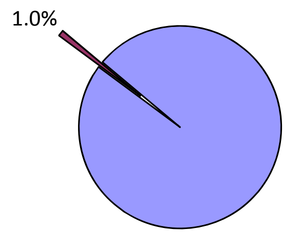
8/02/11

2012 Adopted Budget
Office of Financial Services

Department Description:

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

● Total General Fund Budget:	2,054,341
● Total Special Fund Budget:	11,492,160
● Total FTEs:	41.9

● Saint Paul's operating, capital and debt service budgets total over $550 million.

● Saint Paul is one of only 211 municipalities nationally with a AAA bond rating.

● OFS manages over $280 million of cash balances and a $500 million debt portfolio.

● OFS processed 90,000+ payroll transactions in 2011, 95% as electronic fund transfers.

● OFS processes over $200 million of annual payments to vendors.

● OFS processes over $40M in assessment and service charges against 81,000 parcels of land.

Department Goals

Ensure strong management of the City's financial resources and assets through:
● Accurate financial reporting
● Strong bond ratings
● Investment practices that preserve our financial assets
● Attention to the City's debt load and fund balances

Recent Accomplishments

● Received the Government Finance Officer's Association (GFOA) Certificate of Achievement for excellence in reporting for the 34th consecutive year.
● Maintained the city's AAA bond rating from Standard and Poor's and Aa1 with positive outlook by Moody's.
● Developed and implemented balanced 2011 operating, capital, and debt budgets.
● Implemented the budget module of the COMET project. Work on the finance modules are ongoing.
●Completed 19 lighting retrofit projects and 9 energy management system installations in 2011. Total project costs of $690,948 were reduced by over $240,000 of federal stimulus funds and over $160,000 in Xcel rebates. Estimated annual savings to the city is approximately $152,700.
●Installed 6 solar projects in 2011. These projects will generate comparable energy to power 27 homes for a year in Saint Paul.
● Facilited the sale and issuance of $57 million of bonds, for project financing or debt restructuring, utilizing various financing tools, resulting in record low interest rates and debt service savings.

2012 Adopted Budget

Office of Financial Services

Fiscal Summary

	2010 Actual	2011 Adopted	2012 Proposed	2012 Adopted	Change	% Change	2012 Adopted FTE
Spending							
1000: General Fund	4,803,247	2,004,923	2,054,341	2,054,341	49,418	2.5%	18.70
2100: Special Revenue	42,786	1,492,995	1,467,063	1,467,063	(25,932)	-1.7%	-
2200: Assessment	5,968,509	5,542,568	4,795,803	4,496,902	(1,045,666)	-18.9%	1.80
2400: Grants	1,498,513	404,500	404,500	1,111,982	707,482	174.9%	-
7100: Central Services Internal	9,353,143	12,044,417	4,134,267	4,110,311	(7,934,106)	-65.9%	16.90
7200: Services and Supplies Internal	301,497	391,105	391,105	305,902	(85,203)	-21.8%	1.00
Financing							
Citywide General Revenues*	151,488,351	165,640,273	165,705,814	165,743,763	103,490	0.1%	
1000: General Fund	3,211,490	229,201	255,133	255,133	25,932	11.3%	
2100: Special Revenue	42,786	1,492,995	1,467,063	1,467,063	(25,932)	-1.7%	
2200: Assessment	5,491,857	5,542,568	4,795,803	4,496,902	(1,045,666)	-18.9%	
2400: Grants	1,533,548	404,500	404,500	1,111,982	707,482	174.9%	
7100: Central Services Internal	11,181,697	12,044,417	4,134,267	4,110,311	(7,934,106)	-65.9%	
7200: Services and Supplies Internal	117,724	391,105	391,105	305,902	(85,203)	-21.8%	

***More information on citywide revenues can be found in the "Major General Fund Revenues" section.**

Budget Changes Summary

The 2012 OFS budget eliminates an accounting support position and $140,000 in General Fund support for the Real Estate Section. Real Estate made spending reductions and increased administrative charges on assessments to compensate for this loss of revenue. OFS also shifted two accounting units (CDBG accounting and central service cost recovery) into the General Fund to eliminate unnecessary transfers; these changes were cost neutral on net. Similarly, in the Assessment Fund OFS eliminated a long-standing practice of budgeting for vacant building demolitions and then transferring those funds to the Department of Safety and Inspections (DSI), which actually does the work of demolishing vacant buildings. This change does not represent a change in service, but rather eliminates an unnecessary intrafund transfer.

Technical changes include updated grant information and better estimates of planned projects and revenues for 2012.

	Change from 2011 Adopted		
	Spending	Financing	FTE
Current Service Level Adjustments			
Note: current service level includes shifting central service and CDBG accounting units to the general fund to reduce unnecessary transfers.	257,340	25,932	2.40
Subtotal:	257,340	25,932	2.40
Mayor's Proposed Changes			
Eliminate Real Estate Support			
Eliminate General Fund support of Real Estate activities. Real Estate addresses this loss of revenue by eliminating a support position and fully recognizing administrative charges on assessments (see Fund 7100 for details).			
Eliminate transfer	(140,000)	-	-
Subtotal:	(140,000)	-	-
Reduce Auditing Support			
Reduce citywide auditing support in the accounting section.			
Staff Reductions	(67,922)	-	(1.00)
Subtotal:	(67,922)	-	(1.00)
Adopted Changes			
No Changes from Mayor's Proposed Budget	-	-	-
	-	-	-
Fund 1000 Budget Changes Total	49,418	25,932	1.40

OFS budgets revenues from the tax on hotel and motel rooms in this fund. In past years CDBG accounting was also included in this fund.

		Change from 2011 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments		-	-	-
	Subtotal:	-	-	-
Mayor's Proposed Changes				
Eliminated CDBG Accounting Unit				
Shifted the entire accounting unit to the General Fund to eliminate unnecessary transfers.				
Shift employees and costs to general fund		(25,932)	(25,932)	(0.30)
	Subtotal:	(25,932)	(25,932)	(0.30)
Adopted Changes				
No Changes from Mayor's Proposed Budget		-	-	-
		-	-	-
Fund 2100 Budget Changes Total		(25,932)	(25,932)	(0.30)

Budget for Assessments, which serves as a repository for summary nuisance abatements, sewers, & certificates of occupancy; property owners are assessed for improvements.

	Change from 2011 Adopted		
	Spending	**Financing**	**FTE**
Current Service Level Adjustments	(496,765)	(496,765)	(0.10)
Subtotal:	(496,765)	(496,765)	(0.10)
Mayor's Proposed Changes			
Adjust Vacant Building Demolitions			
Due to the new chart of accounts, OFS and DSI both have accounting units in the Assessment Fund. Instead of OFS budgeting a transfer to DSI for vacant building demolitions and also recognizing that amount in assessment revenues, now this item will be budgeted directly in the DSI budget. This eliminates an unnecessary intrafund transfer.			
Shift costs to DSI assessment budget	(250,000)	(250,000)	-
Subtotal:	(250,000)	(250,000)	-
Adopted Changes			
Technical Changes			
Adjustments based on better estimates for upcoming projects and realignments to more accurately reflect spending.			
Reduce spending and financing	(298,901)	(298,901)	-
Subtotal:	(298,901)	(298,901)	-
Fund 2200 Budget Changes Total	(1,045,666)	(1,045,666)	(0.10)

Budgets for OFS's grant-funded activities; for 2012, this includes a grant from the U.S. Department of Energy for municipal buildings.

	Change from 2011 Adopted		
	Spending	**Financing**	**FTE**
Current Service Level Adjustments			
No Current Service Level Adjustments	-	-	-
	-	-	-
Mayor's Proposed Changes			
No Mayor's Proposed Changes	-	-	-
	-	-	-
Adopted Changes			
Technical Changes to Grants Budgets			
Updated estimates for programs funded by grants from the Department of Energy, based on better knowledge of remaining funds and upcoming projects.			
Personnel costs	61,845		
Materials and supplies	25,000		
Services and program expenses	620,637		
Updated financing estimates		707,482	
Subtotal:	707,482	707,482	-
Fund 2400 Budget Changes Total	707,482	707,482	-

Budget for OFS-Real Estate and portions of the OFS-Treasury sections.

		Change from 2011 Adopted		
		Spending	**Financing**	**FTE**
Current Service Level Adjustments		(870,578)	(956,202)	-
	Subtotal:	(870,578)	(956,202)	-
Mayor's Proposed Changes				
Shift Central Service Activity to General Fund				
Eliminated Central Service activity and shifted relevant costs to the General Fund. This reduces unnecessary transfers.				
Shift employees and costs to general fund		(6,954,448)	(6,954,448)	(2.20)
	Subtotal:	(6,954,448)	(6,954,448)	(2.20)
Eliminate Real Estate Support from the General Fund				
Real Estate previously received an annual allocation from the general fund. To compensate for the loss of revenue, Real Estate eliminated a vacant support position and fully recognized administrative charges on assessments.				
Eliminate General Fund support			(140,000)	
Increase Real Estate fees from 7 to 8% for assessments			43,000	
Increase Real Estate fee by $10/parcel for summary abatements			97,500	
Staff Reductions		(85,124)		(1.00)
	Subtotal:	(85,124)	500	(1.00)
Adopted Changes				
Technical Adjustments				
Technical adjustments made to the Real Estate budget include adjustments based on updated estimates of 2012 projects.				
Adjustments to spending and financing		(23,956)	(23,956)	-
	Subtotal:	(23,956)	(23,956)	-
Fund 7100 Budget Changes Total		(7,934,106)	(7,934,106)	(3.20)

Budget for Energy Initiatives coordination and projects.

	Change from 2011 Adopted		
	Spending	**Financing**	**FTE**
Current Service Level Adjustments	-	-	-
Subtotal:	-	-	-
Mayor's Proposed Changes			
No Mayor's Proposed Changes	-	-	-
Subtotal:	-	-	-
Adopted Changes			
Technical Updates			
Updated estimates for energy projects, based on better estimates of remaining funds, upcoming 2012 projects, and revenues from project repayments and			
Project Costs	(85,203)	-	-
Revenues (net change of rebates and repayments)	-	(85,203)	-
Subtotal:	(85,203)	(85,203)	-
Fund 7200 Budget Changes Total	(85,203)	(85,203)	-

Spending Reports

CITY OF SAINT PAUL
Department Budget Summary
(Spending and Financing)

Department: FINANCIAL SERVICES **Budget Year: 2012**

	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Fund					
1000 GENERAL FUND	3,617,099	4,803,247	2,004,923	2,054,341	49,418
2100 SPECIAL REVENUE	19,782	42,786	1,492,995	1,467,063	(25,932)
2200 ASSESSMENT	6,198,028	5,968,509	5,542,568	4,496,901	(1,045,666)
2400 CITY GRANTS	2,926	1,498,513	404,500	1,111,982	707,482
7100 CENTRAL SERVICES INTERNAL	10,513,389	9,353,143	12,044,417	4,110,311	(7,934,106)
7200 SERVICES AND SUPPLIES INTERNAL	146,908	301,497	391,105	305,902	(85,203)
TOTAL SPENDING BY FUND	**20,498,131**	**21,967,694**	**21,880,509**	**13,546,501**	**(8,334,008)**
Spending by Major Account					
EMPLOYEE EXPENSE	3,342,170	3,454,990	3,810,515	3,777,600	(32,915)
SERVICES	1,272,558	2,477,826	2,068,318	2,130,075	61,757
MATERIALS AND SUPPLIES	394,194	646,800	705,339	697,544	(7,795)
CAPITAL OUTLAY	168,616	67,054	895,443	20,443	(875,000)
PROGRAM EXPENSE	(182)	946,948	2,000	423,797	421,797
DEBT SERVICE	1,761,069	523,374	1,231,671	1,034,749	(196,922)
TRANSFER OUT AND OTHER SPEND	13,559,706	13,850,702	13,167,223	5,462,293	(7,704,930)
TOTAL SPENDING BY MAJOR ACCOUNT	**20,498,131**	**21,967,694**	**21,880,509**	**13,546,501**	**(8,334,008)**
Financing by Major Account					
GENERAL FUND REVENUES	150,723,062	154,699,841	165,869,474	165,998,896	129,422
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS	-	-	84,198	(104,089)	(188,287)
TAXES	-	-	1,467,063	1,467,063	-
LICENSE AND PERMIT	7,600	5,900	10,000	8,000	(2,000)
INTERGOVERNMENTAL REVENUE	-	1,533,548	404,500	1,111,982	707,482
FEES SALES AND SERVICES	6,504,556	8,346,384	7,805,062	2,567,914	(5,237,148)
ASSESSMENTS	5,868,820	5,488,357	5,542,568	4,496,901	(1,045,667)
INTEREST EARNINGS	980,863	916,404	887,886	893,302	5,416
DEBT FINANCING	7,027,343	-	439,772	288,518	(151,254)
TRANSFERS IN OTHER FINANCING	3,158,127	2,077,019	3,234,536	762,569	(2,471,967)
TOTAL FINANCING BY MAJOR ACCOUNT	**174,270,371**	**173,067,454**	**185,745,059**	**177,491,056**	**(8,254,003)**

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	1,461,007	1,398,817	1,690,187	1,856,610	166,423					
SERVICES	60,320	114,864	253,288	137,082	(116,206)					
MATERIALS AND SUPPLIES	10,385	14,768	61,448	60,648	(800)					
DEBT SERVICE		226,483								
TRANSFER OUT AND OTHER SPEND	2,085,387	3,048,315								
TOTAL FOR DIVISION	**3,617,099**	**4,803,247**	**2,004,923**	**2,054,341**	**49,418**					
Spending by Accounting Unit										
1000000 GF COMPANY REVENUES		400,035								
1000110 FINANCIAL SERVICES	1,503,994	1,694,940	1,784,923	1,974,341	189,418			17.30	18.70	1.40
1000125 GASB 34 IMPLEMENTATION	2,718	39,499								
1000140 REAL ESTATE SERVICES			140,000		(140,000)					
1030101 GOVT RESPONSIVENESS PR	408,781	395,908	35,000	35,000						
1030108 PROMOTE ST PAUL CITY F	1,701,606	2,272,864	45,000	45,000						
TOTAL FOR DIVISION	**3,617,099**	**4,803,247**	**2,004,923**	**2,054,341**	**49,418**			**17.30**	**18.70**	**1.40**

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	19,770	42,774	23,894		(23,894)					
SERVICES	12	12	2,039		(2,039)					
TRANSFER OUT AND OTHER SPEND			1,467,063	1,467,063						
TOTAL FOR DIVISION	**19,782**	**42,786**	**1,492,995**	**1,467,063**	**(25,932)**					
Spending by Accounting Unit										
1030116 CDBG - ACCOUNTING	19,782	42,786	25,932		(25,932)			0.30		(0.30)
1030130 VISIT SAINT PAUL CITY			1,467,063	1,467,063						
TOTAL FOR DIVISION	**19,782**	**42,786**	**1,492,995**	**1,467,063**	**(25,932)**			**0.30**		**(0.30)**

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	152,578	190,821	183,846	166,555	(17,291)					
SERVICES	273,933	681,570	480,221	35,058	(445,164)					
MATERIALS AND SUPPLIES			3,500	3,500						
PROGRAM EXPENSE		98,822		335,000	335,000					
TRANSFER OUT AND OTHER SPEND	5,771,517	4,997,296	4,875,000	3,956,789	(918,211)					
TOTAL FOR DIVISION	**6,198,028**	**5,968,509**	**5,542,568**	**4,496,901**	**(1,045,666)**					
Spending by Accounting Unit										
1060002 CPL OPERATING	6,198,028	5,800,216	5,542,568	4,496,901	(1,045,666)			1.90	1.80	(0.10)
1060955 FIRE PROTECTION SYSTEM		168,293								
TOTAL FOR DIVISION	**6,198,028**	**5,968,509**	**5,542,568**	**4,496,901**	**(1,045,666)**			**1.90**	**1.80**	**(0.10)**

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 2400 CITY GRANTS
Division: FINANCIAL SERVICES

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE		55,695		61,845	61,845					
SERVICES		280,820	205,000	738,840	533,840					
MATERIALS AND SUPPLIES		316,299	199,500	224,500	25,000					
PROGRAM EXPENSE		845,698		86,797	86,797					
TRANSFER OUT AND OTHER SPEND	2,926									
TOTAL FOR DIVISION	**2,926**	**1,498,513**	**404,500**	**1,111,982**	**707,482**					
Spending by Accounting Unit										
1030410 REPUBLICAN NATIONAL CO	2,926									
1032502 ENERGY SMART HOMES PRO		56,396		267,482	267,482					
1032503 MUNICIPAL BUILDINGS		238,106	404,500	654,500	250,000					
1032504 LED STREET LIGHTS		317,994								
1032505 ELECTRIC VEHICLE CHARG		9,053		160,000	160,000					
1032506 PUBLIC EDUC AND PORT T		534,470		30,000	30,000					
1032508 SOLAR AMERICA CITIES		342,495								
TOTAL FOR DIVISION	**2,926**	**1,498,513**	**404,500**	**1,111,982**	**707,482**					

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: CITY REVENUE NOTES DEBT

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
DEBT SERVICE	1,128,698	1,877,358	1,607,840	2,286,914	679,074					
TOTAL FOR DIVISION	**1,128,698**	**1,877,358**	**1,607,840**	**2,286,914**	**679,074**					
Spending by Accounting Unit										
1089121 PEDESTRIAN CONNECTION	396,702	395,061	393,240	396,239	2,999					
1089123 POLICE VEHICLE LEASE C				667,888	667,888					
1089124 POLICE VEHICLE LEASE 2	731,995	731,995	365,998		(365,998)					
1089130 POLICE VEHICLE LEASE 2		365,301	730,602	730,602						
1089132 2012 SAFETY VEHICLE LE				369,185	369,185					
1089209 DSI TENANT IMPROVEMENT		385,001	118,000	123,000	5,000					
TOTAL FOR DIVISION	**1,128,698**	**1,877,358**	**1,607,840**	**2,286,914**	**679,074**					

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: G O SPECIAL ASSESSMENT DEBT

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
DEBT SERVICE	5,936,678	7,028,450	13,203,450	14,111,246	907,796					
TOTAL FOR DIVISION	**5,936,678**	**7,028,450**	**13,203,450**	**14,111,246**	**907,796**					
Spending by Accounting Unit										
1089300 2000 G O SPECIAL ASMT	201,443	195,549	189,569	1,385,775	1,196,206					
1089301 2001 G O SPEC ASSESSME	242,250	235,250	223,375	216,625	(6,750)					
1089302 2002 G O SPEC ASSESSME	270,454	257,136	243,744	230,444	(13,300)					
1089303 2003 G O SPEC ASSESSME	215,685	206,459	202,105	192,635	(9,470)					
1089304 2004 G O SPEC ASSESSME	161,894	159,400	156,513	153,363	(3,150)					
1089305 2005 G O SPEC ASSESSME	172,131	168,587	159,875	156,000	(3,875)					
1089306 2006 G O SPEC ASSESSME	967,666	957,166	946,266	934,966	(11,300)					
1089307 2007 G O SPEC ASSESSME	998,019	977,319	966,419	955,119	(11,300)					
1089308 2008 GOSA STREET IMPR	922,875	950,000	939,875	949,375	9,500					
1089309 2009 GOSA STREET IMPR		905,610	827,225	845,075	17,850					
1089310 2010 GO STREET IMROVE		353,929	1,039,355	1,038,383	(972)					
1089311 2011 GO STREET IMROVE			375,000	1,150,825	775,825					
1089312 2012 GO SPEC ASSESSMEN				375,000	375,000					
1089315 DESIGN NEXT YR ALL SPE			5,129,041	5,527,661	398,620					
1089396 1996 G O SPEC ASSESSM	270,938	184,844	102,625		(102,625)					
1089397 1997 G O SPEC ASSESSME	1,102,950									
1089398 1998 G O SPEC ASSESSME	175,624	1,248,975								
1089399 1999 G O SPEC ASSESSME	234,750	228,225	1,702,463		(1,702,463)					
TOTAL FOR DIVISION	**5,936,678**	**7,028,450**	**13,203,450**	**14,111,246**	**907,796**					

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: GENERAL DEBT SERVICE

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	311,116	382,406	370,301	395,938	25,637					
SERVICES	28,930	80,577	113,361	165,584	52,223					
MATERIALS AND SUPPLIES	21,225	23,494	18,170	18,170						
DEBT SERVICE	21,424,237	25,428,844	34,008,832	31,853,607	(2,155,224)					
TRANSFER OUT AND OTHER SPEND	4,508,560	1,538,341	1,095,378		(1,095,378)					
TOTAL FOR DIVISION	**26,294,068**	**27,453,662**	**35,606,041**	**32,433,298**	**(3,172,742)**					
Spending by Accounting Unit										
1089801 JIMMY LEE LEASE	538,560	521,579	541,075	538,388	(2,687)					
1089802 2003A GRIFFIN LEASE DS		1,055,568	1,044,068	1,008,955	(35,113)					
1089900 GENERAL DEBT SERVICE -	2,428,094	2,410,219								
1089901 GENERAL DEBT SERVICE -	2,336,125	2,315,750	2,296,000	3,578,408	1,282,408					
1089902 GENERAL DEBT SERVICE -	2,280,400	6,587,338								
1089903 GENERAL DEBT SERVICE-	2,222,944	2,355,569	2,196,269		(2,196,269)					
1089904 GENERAL DEBT SERVICE-2	2,679,313	2,397,288	2,398,913	2,355,295	(43,618)					
1089905 GENERAL DEBT SERVICE-2	2,437,200	2,410,100	2,590,900	2,574,300	(16,600)					
1089906 GENERAL DEBT SERVICE 2	1,408,900	1,406,100	1,481,700	1,475,700	(6,000)					
1089907 GENERAL DEBT SERVICE 2	794,950	861,650	797,250	797,050	(200)					
1089908 2008 G O CIB BOND ISSU	752,163	830,415	767,434	772,628	5,194					
1089909 2009 G O CIB BOND ISSU	210,000	562,469	554,925	550,925	(4,000)					
1089910 2010 G O CIB BOND ISSU		115,482	2,561,345	2,582,145	20,800					
1089911 2011 GO CIB BOND ISSUE			275,000		(275,000)					
1089912 2012 GO CIB DS				154,625	154,625					
1089955 GEN DEBT - BONDS	4,928,211	1,502,475	1,629,709	612,191	(1,017,518)			3.30	3.50	0.20
1089970 PUBLIC SAFETY BONDS 20	697,694	698,994	697,894	696,394	(1,500)					
1089971 2009 PUBLIC SAFETY DS	347,126	562,300	565,525	563,300	(2,225)					
1089972 2009 PUBLIC SAFETY TAX	268,720	540,443	540,443	540,443						
1089980 ERP DEBT 2010		319,924	1,836,763	1,806,763	(30,000)					
1089981 2010E GO CIB PAYNE MAR			1,102,100	776,575	(325,525)					
1089982 2010F BUILD AMER BONDS			566,810	211,663	(355,147)					

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: GENERAL DEBT SERVICE

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Accounting Unit										
1089983 2010G RZED PAYNE MARYL				338,066	338,066					
1089984 2010H RZED PAYNE MARYL				192,252	192,252					
1089986 DESGN NXT YR POST 87 G			11,161,917	10,307,232	(854,685)					
1089995 GENERAL DEBT 1995 BON	170									
1089999 GENERAL DEBT 1999 BOND	1,963,500									
TOTAL FOR DIVISION	**26,294,068**	**27,453,662**	**35,606,041**	**32,433,298**	**(3,172,742)**			**3.30**	**3.50**	**0.20**

CITY OF SAINT PAUL
Spending Plan Summary

Department: FINANCIAL SERVICES
Fund: 3100 CITY DEBT
Division: REVENUE BONDS LONG TERM DEBT

Budget Year: 2012

	Spending: 2009 Actuals	Spending: 2010 Actuals	Spending: 2011 Adopted	Spending: 2012 Adopted	Spending: Change From 2011 Adopted	Personnel: 2009 Actuals	Personnel: 2010 Actuals	Personnel: 2011 Adopted	Personnel: 2012 Adopted	Personnel: Change From 2011 Adopted
Spending by Major Account										
SERVICES	286,964	22,410								
DEBT SERVICE	74,820,216	9,843,459	10,799,410	10,925,190	125,780					
TRANSFER OUT AND OTHER SPEND	4,115,630	14,009,185								
TOTAL FOR DIVISION	**79,222,810**	**23,875,053**	**10,799,410**	**10,925,190**	**125,780**					
Spending by Accounting Unit										
1089565 ARENA SALES TAX REVENU	4,247,627	798,470								
1089566 ARENA STATE LOAN	1,509,993		2,000,000	2,000,000						
1089570 2007A SALES TAX TE BND	529,000	11,157,614	529,000	529,000						
1089571 2007B SALES TAX TAXABL	1,167,580	2,580,467	1,670,410	1,666,190	(4,220)					
1089572 2007A RESERVE SALES TA	20,978	20,978								
1089573 2007B RESERVE SALES TA	93,972	93,652								
1089574 2009 SALES TAX REV REF	71,653,660	9,223,872	6,600,000	6,730,000	130,000					
TOTAL FOR DIVISION	**79,222,810**	**23,875,053**	**10,799,410**	**10,925,190**	**125,780**					

CITY OF SAINT PAUL

Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	1,612,851	1,673,075	1,806,727	1,585,535	(221,192)					
SERVICES	888,419	1,193,718	845,825	1,022,701	176,877					
MATERIALS AND SUPPLIES	383,810	315,733	438,437	406,442	(31,995)					
CAPITAL OUTLAY	168,616	67,054	895,443	20,443	(875,000)					
PROGRAM EXPENSE	(182)	2,428	2,000	2,000						
DEBT SERVICE	1,761,069	296,890	1,231,671	1,034,749	(196,922)					
TRANSFER OUT AND OTHER SPEND	5,698,806	5,804,245	6,824,314	38,441	(6,785,873)					
TOTAL FOR DIVISION	**10,513,389**	**9,353,143**	**12,044,417**	**4,110,311**	**(7,934,106)**					
Spending by Accounting Unit										
1010300 DISTRICT ENERGY ASSET	95,207	42,969	266,000	266,000						
1010301 UPPER LANDING INTERFUN	73,990	792	110,258	110,258						
1010303 WEST MIDWAY TIF LOAN	52,340	41,145	90,000	90,000						
1010304 FIRE STATION 1 & 10 LO	88,824	43,476								
1010305 DSI LEASE PROJECT NOTE	43,982		61,628	61,628						
1010306 RIVOLI BLUFF LOAN	899,862	2,540								
1011040 DESIGN GROUP	397,269	412,704	403,484	408,234	4,750			3.00	3.00	
1011050 CITY HALL ANNEX	1,561,864	1,520,025	2,540,363	1,625,173	(915,190)			3.50	3.50	
1011070 RE ADMIN & SERVICE FEE	854,699	812,430	983,484	887,789	(95,695)			7.50	6.50	(1.00)
1030117 CENTRAL SERVICE COST R	5,784,415	5,825,231	6,954,448		(6,954,448)			2.20		(2.20)
1030120 TREASURY SPECIAL FISCA	660,936	651,831	634,752	661,230	26,477			3.90	3.90	
TOTAL FOR DIVISION	**10,513,389**	**9,353,143**	**12,044,417**	**4,110,311**	**(7,934,106)**			**20.10**	**16.90**	**(3.20)**

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	95,965	93,809	105,860	107,054	1,194					
SERVICES	49,873	206,842	281,945	196,394	(85,551)					
MATERIALS AND SUPPLIES			2,454	2,454						
TRANSFER OUT AND OTHER SPEND	1,070	846	846		(846)					
TOTAL FOR DIVISION	**146,908**	**301,497**	**391,105**	**305,902**	**(85,203)**					
Spending by Accounting Unit										
1032501 ENERGY INITIATIVES/COO	146,908	301,497	391,105	305,902	(85,203)			1.00	1.00	
TOTAL FOR DIVISION	**146,908**	**301,497**	**391,105**	**305,902**	**(85,203)**			**1.00**	**1.00**	

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 1000 GENERAL FUND

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
40100-0	CURRENT PROPERTY TAX	45,350,987	49,368,720	60,004,847	69,301,646	9,296,799
40110-0	FISCAL DISPARITIES	10,194,565	12,443,409			
40130-0	CURRENT EXCESS TAX INCREMENT	216,833	577,773	578,000	2,101,771	1,523,771
40150-0	PROP TAX 1ST YEAR DELINQUENT	846,128	1,063,993	289,063	300,000	10,937
40160-0	PROP TAX 2ND YR DELINQUENT	75,352	(67,940)			
40170-0	PROP TAX 3RD YR DELINQUENT	20,105	(8,128)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	16,794	(21,675)			
40190-0	PROP TAX 5TH YEAR DELINQUENT	4,463	3,938			
40200-0	PROP TAX 6TH YR AND PRIOR	10,587	893			
40210-0	DELINQUENT EXCESS TAX INCREMEN	6,268	33,774			
40280-0	PROPERTY TAX PENALTY	55,042	87,207			
40320-0	HOTEL MOTEL TAX	2,422,636	2,773,794	1,198,400	1,300,900	102,500
40340-0	CONTAMINATION TAX	6,872	467			
40500-0	XCEL ENERGY ELECTRIC	18,885,293	19,996,801	20,459,650	20,459,650	
40520-0	DISTRICT ENERGY	1,337,914	1,433,042	1,475,000	1,475,000	
40530-0	DISTRICT ENERGY DEFERRED	173,043	260,183	917,373	419,613	(497,760)
40540-0	DE EMPIRE BUILDER	12,253				
40550-0	DISTRICT COOLING	346,913	399,502	390,000	390,000	
40560-0	ENERGY PARK	144,022	160,106	154,868	154,868	
41100-0	BUSINESS LICENSE			900,000	1,435,000	535,000
41500-0	BUILDING PERMIT				1,525,000	1,525,000
42410-0	DEPT EMPLOYMENT ECON DEVELOP			15,000	15,000	
42480-0	LOCAL GOVERNMENT AID	56,013,366	50,345,488	62,505,032	50,320,488	(12,184,544)
42590-0	MARKET VALUE HOMESTEAD CREDIT	2,134,757	3,776	3,500,000		(3,500,000)
42610-0	CITY SHARE STATE HWY RENT	3,223	39,545	1,000	1,000	
42620-0	CITY SHARE STATE COURT FINES			3,300,000	3,786,284	486,284
42630-0	CITY SHARE MN DOT FINES	5,063	6,457	9,600	9,600	
43250-0	PARKING	178,654	179,745	170,000	174,063	4,063

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 1000 GENERAL FUND

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
43340-0	COMMISSIONS PCARD		53,986	10,751	10,751	
44110-0	GARNISHMENT	1,290	1,350	700	700	
44363-0	UTILITY COST RECOVERY				5,000,000	5,000,000
44415-0	DEFERRED LOAN REPAYMENT	575,000	575,000	148,346	723,346	575,000
44808-0	ACCOUNTING SERVICES				2,750	2,750
44845-0	MISCELLANEOUS SERVICES	160	2,475	2,750		(2,750)
47100-0	INTEREST ON INVESTMENTS	2,374,070	2,955,923	2,415,034	2,215,034	(200,000)
47110-0	INCR (DECR) IN FV INVESTMENTS	2,798	(528,702)			
47140-0	INTEREST ON ADVANCE OR LOAN HI	125,889	60,144			
47170-0	OTHER INTEREST EARNED		14,537			
48300-0	REPAY MENT OF ADVANCE	191,360				
49100-0	TRANSFER FROM COMPONENT UNIT			83,640	83,640	
49130-0	TRANSFER FR GENERAL FUND	395,909				
49140-0	TRANSFER FR SPECIAL REVENUE FU	8,472,736	10,135,530	6,741,966	7,259,760	517,794
49150-0	TRANSFER FR DEBT SERVICE FUND		991,039	165,454	165,454	
49160-0	TRANSFER FR CAPITAL PROJ FUND		822,394	192,000	98,576	(93,424)
49180-0	TRANSFER FR INTERNAL SERVICE F	25,000	201,316	25,000	25,000	
49190-0	TRANSFER FR CDBG				25,932	25,932
49600-0	OUTSIDE CONTRIBUTION DONATIONS			20,000	20,000	
49630-0	OTHER AGENCY SHARE OF COST	88,102	109,752	75,000	75,000	
49660-0	WILD RENT PAYMENT		226,484			
49870-0	REFUNDS OVERPAYMENTS		51			
49950-0	CASH OVER OR SHORT	9,441	9,153			
49970-0	OTHER MISC REVENUE	175	(11,463)			
49980-0	FORFEITED TAX SALE			121,000	121,000	
91010-0	USE OF FUND BALANCE					
91050-0	CONTRIBUTION TO FUND BALANCE				(2,997,930)	(2,997,930)

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 2100 SPECIAL REVENUE

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
40320-0	HOTEL MOTEL TAX			1,467,063	1,467,063	
49190-0	TRANSFER FR CDBG	19,782	42,786	25,932		(25,932)
TOTAL FOR 2100 SPECIAL REVENUE		**19,782**	**42,786**	**1,492,995**	**1,467,063**	**(25,932)**

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
Company: **2200 ASSESSMENT**

Budget Year: **2012**

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
46100-0	CURRENT YEAR	3,263,337	3,261,622	3,517,568	2,975,901	(541,667)
46110-0	TAX EXEMPT PROPERTY		3,887	100,000	10,000	(90,000)
46120-0	TAX FORFEITED PROPERTY			50,000	5,000	(45,000)
46130-0	PREPAID ASSESSMENT	2,332,784	1,839,364	1,600,000	1,200,000	(400,000)
46140-0	1ST YEAR DELINQUENT	166,515	254,983	135,000	175,000	40,000
46150-0	2ND YEAR DELINQUENT	19,854	37,871	30,000	30,000	
46160-0	3RD YEAR DELINQUENT	6,220	8,399	10,000	10,000	
46170-0	4TH YEAR DELINQUENT	1,406	3,844	5,000	5,000	
46180-0	5TH YEAR AND PRIOR	707	570	10,000	1,000	(9,000)
46200-0	ASSESSMENT PENALTY	77,998	77,817	85,000	85,000	
49600-0	OUTSIDE CONTRIBUTION DONATIONS	3,250	3,500			
TOTAL FOR 2200 ASSESSMENT		**5,872,070**	**5,491,857**	**5,542,568**	**4,496,901**	**(1,045,667)**

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES** **Budget Year:** **2012**
Company: **2400 CITY GRANTS**

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
42180-0	DEPT OF ENERGY		1,533,548	404,500	1,111,982	707,482
47100-0	INTEREST ON INVESTMENTS	2,926				
TOTAL FOR 2400 CITY GRANTS		**2,926**	**1,533,548**	**404,500**	**1,111,982**	**707,482**

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 3100 CITY DEBT

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
40100-0	CURRENT PROPERTY TAX	8,259,675	7,239,965	9,570,037	9,429,267	(140,770)
40110-0	FISCAL DISPARITIES	1,851,943	1,842,823			
40150-0	PROP TAX 1ST YEAR DELINQUENT	98,850	180,211	100,000	100,000	
40160-0	PROP TAX 2ND YR DELINQUENT	18,371	20,084			
40170-0	PROP TAX 3RD YR DELINQUENT	3,966	(1,334)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	2,665	(2,877)			
40190-0	PROP TAX 5TH YEAR DELINQUENT	1,155	538			
40200-0	PROP TAX 6TH YR AND PRIOR	3,897	369			
40300-0	CITY SALES TAX			3,156,607	3,250,247	93,640
40320-0	HOTEL MOTEL TAX			102,500		(102,500)
42310-0	BUILD AMERICA BOND INT CREDIT	94,052	313,031	762,626	686,814	(75,812)
42590-0	MARKET VALUE HOMESTEAD CREDIT	385,316				
42610-0	CITY SHARE STATE HWY RENT	582	7,029			
43405-0	MISCELLANEOUS FEES	30,000	30,000			
44745-0	ADMINISTRATION FEE	226,248	229,282	80,000	80,000	
46100-0	CURRENT YEAR	1,666,629	1,677,358	3,391,115	3,391,116	1
46110-0	TAX EXEMPT PROPERTY	85,649	290,247			
46120-0	TAX FORFEITED PROPERTY	4,139				
46130-0	PREPAID ASSESSMENT	1,091,429	1,187,370	697,590		(697,590)
46140-0	1ST YEAR DELINQUENT	39,340	36,950			
46150-0	2ND YEAR DELINQUENT	6,502	6,815			
46160-0	3RD YEAR DELINQUENT	1,721	6,018			
46170-0	4TH YEAR DELINQUENT	1,301	595			
46180-0	5TH YEAR AND PRIOR	1,071	884			
46200-0	ASSESSMENT PENALTY	20,280	21,109			
47100-0	INTEREST ON INVESTMENTS	1,026,932	1,678,502	327,035	659,000	331,965
47110-0	INCR (DECR) IN FV INVESTMENTS	(34,909)	(117,855)			
47170-0	OTHER INTEREST EARNED	52,995	52,777			

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
Company: **3100 CITY DEBT**

Budget Year: **2012**

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
48100-0	BOND ISSUED HISTORY	87,697				
48110-0	REFUNDING BOND ISSUED HISTORY	65,455,000	4,350,000			
48180-0	PREMIUM ON BOND ISSUED HISTORY		89,582			
49100-0	TRANSFER FROM COMPONENT UNIT			243,765	346,265	102,500
49130-0	TRANSFER FR GENERAL FUND		444,008			
49140-0	TRANSFER FR SPECIAL REVENUE FU	2,225,115	2,106,015	413,360	2,131,326	1,717,966
49150-0	TRANSFER FR DEBT SERVICE FUND	3,637,012	12,313,863			
49160-0	TRANSFER FR CAPITAL PROJ FUND	4,860,838	6,134,707	5,858,980	5,489,675	(369,305)
49170-0	TRANSFER FR ENTERPRISE FUND	10,500,000	10,045,239	7,395,239	7,265,392	(129,847)
49310-0	INTRA FUND TRANSFER	2,887,820	3,418,763			
49600-0	OUTSIDE CONTRIBUTION DONATIONS	243,765	323,765	1,451,804	933,183	(518,621)
49650-0	WILD PAYMENT IN LIEU OF TAXES	3,383,041	7,262,192	4,142,803	4,174,943	32,140
49690-0	CONTRIBUTION DEBT SERVICE	3,500,000		3,500,000	3,500,000	
49870-0	REFUNDS OVERPAYMENTS		328			
49970-0	OTHER MISC REVENUE	40,000	15,565			
91010-0	USE OF FUND BALANCE			3,732,317	2,142,190	(1,590,127)
91060-0	USE OF SBSQ YR DESIGNATED FB			16,290,963	16,177,230	(113,733)
TOTAL FOR 3100 CITY DEBT		**111,760,091**	**61,203,919**	**61,216,741**	**59,756,648**	**(1,460,093)**

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
Company: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
41590-0	VACATION STREET AND ALLEY	7,600	5,900	10,000	8,000	(2,000)
42180-0	DEPT OF ENERGY					
43565-0	BUILDING RENTALS				1,840,492	1,840,492
44115-0	INSTITUTIONAL NETWORK USER FEE	84				
44705-0	REAL ESTATE PLANNING AND DESIG	268,168	868,806	333,484	286,419	(47,065)
44710-0	REAL ESTATE SERVICE	378,451	1,444,166	517,130	369,044	(148,086)
44745-0	ADMINISTRATION FEE	57,659	9,007			
44830-0	INDIRECT COST RECOVERY	5,800,193	6,024,405	6,954,448		(6,954,448)
47100-0	INTEREST ON INVESTMENTS	464,537	559,499	450,000	450,000	
47140-0	INTEREST ON ADVANCE OR LOAN HI	513,399	356,767	437,886	437,886	
47170-0	OTHER INTEREST EARNED		139			
48300-0	REPAY MENT OF ADVANCE	6,647,343				
48310-0	ADVANCE FROM OTHER FUNDS	380,000		190,000	190,000	
49130-0	TRANSFER FR GENERAL FUND					
49140-0	TRANSFER FR SPECIAL REVENUE FU	156,494	160,633	163,294	231,048	67,754
49160-0	TRANSFER FR CAPITAL PROJ FUND	170,550	166,360	220,000	257,500	37,500
49170-0	TRANSFER FR ENTERPRISE FUND		140,063	143,060	144,011	951
49180-0	TRANSFER FR INTERNAL SERVICE F		1,445,923			
49690-0	CONTRIBUTION DEBT SERVICE	1,688,743		2,540,363		(2,540,363)
49870-0	REFUNDS OVERPAYMENTS	1,522				
49910-0	REFUND FOR PRIOR YEAR OVERPAYM	2,747				
49930-0	JURY DUTY PAY	180	30			
49950-0	CASH OVER OR SHORT	(10)				
91010-0	USE OF FUND BALANCE			184,752	211,230	26,478
91050-0	CONTRIBUTION TO FUND BALANCE			(100,000)	(315,319)	(215,319)
TOTAL FOR 7100 CENTRAL SERVICES INTERNAL		**16,537,661**	**11,181,697**	**12,044,417**	**4,110,311**	**(7,934,106)**

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Company: 7200 SERVICES AND SUPPLIES INTERNAL

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
44400-0	REPAYMENT OF LOAN				71,959	71,959
47130-0	INTEREST ON LOAN				5,415	5,415
48310-0	ADVANCE FROM OTHER FUNDS			249,772	98,518	(151,254)
49130-0	TRANSFER FR GENERAL FUND	52,926	52,250	51,120	60,797	9,677
49140-0	TRANSFER FR SPECIAL REVENUE FU	61,944	65,474	75,747	69,213	(6,534)
49160-0	TRANSFER FR CAPITAL PROJ FUND	1,000,000				
49970-0	OTHER MISC REVENUE			15,020		(15,020)
91050-0	CONTRIBUTION TO FUND BALANCE			(554)		554
TOTAL FOR 7200 SERVICES AND SUPPLIES INTERNAL		**1,114,870**	**117,724**	**391,105**	**305,902**	**(85,203)**
GRAND TOTAL FOR FINANCIAL SERVICES		**286,030,462**	**234,271,373**	**246,961,800**	**237,247,703**	**(9,714,097)**

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 1000 GENERAL FUND

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1000000	GF COMPANY REVENUES	148,298,849	151,488,351	165,640,273	165,743,763	103,490
1000110	FINANCIAL SERVICES	301,625	1,512,807	39,201	65,133	25,932
1000120	TREASURY		(21,545)			
1000140	REAL ESTATE SERVICES	9,441	9,153			
1030101	GOVT RESPONSIVENESS PROG	395,909		35,000	35,000	
1030108	PROMOTE ST PAUL CITY FNDG	1,717,238	1,711,074	155,000	155,000	
	TOTAL FOR DEPARTMENT	**150,723,062**	**154,699,841**	**165,869,474**	**165,998,896**	**129,422**
Financing by Major Account						
BUDGET ADJUSTMENTS				(2,997,930)	(2,997,930)	
TAXES		88,505,860	86,300,701	95,903,448	95,903,448	
LICENSE AND PERMIT				2,960,000	2,960,000	
INTERGOVERNMENTAL REVENUE		50,395,266	54,268,231	54,132,372	54,132,372	
FEES SALES AND SERVICES		812,556	7,698,648	5,911,610	5,911,610	
INTEREST EARNINGS		2,501,902	4,376,123	2,215,034	2,215,034	
DEBT FINANCING			11,600			
TRANSFERS IN OTHER FINANCING		12,484,257	4,740,597	7,874,362	7,874,362	
	TOTAL BY MAJOR ACCOUNT GROUP	**154,699,841**	**157,395,899**	**165,998,896**	**165,998,896**	

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 2100 SPECIAL REVENUE

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1030116	CDBG - ACCOUNTING	19,782	42,786	25,932		(25,932)
1030130	VISIT SAINT PAUL CITY FUNDING			1,467,063	1,467,063	
	TOTAL FOR DEPARTMENT	**19,782**	**42,786**	**1,492,995**	**1,467,063**	**(25,932)**
Financing by Major Account						
TAXES			1,617,718	1,467,063	1,467,063	
TRANSFERS IN OTHER FINANCING		42,786	95,754			
	TOTAL BY MAJOR ACCOUNT GROUP	**42,786**	**1,713,472**	**1,467,063**	**1,467,063**	

City of Saint Paul

Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 2200 ASSESSMENT

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1060002	CPL OPERATING	5,681,016	5,188,917	5,542,568	4,496,901	(1,045,667)
1060953	ASSESSMENTS	112,908	140,490			
1060954	DOWNTOWN FACADE PROGRAM	78,146	162,450			
	TOTAL FOR DEPARTMENT	**5,872,070**	**5,491,857**	**5,542,568**	**4,496,901**	**(1,045,667)**
Financing by Major Account						
ASSESSMENTS		5,488,357	5,841,670	4,496,901	4,496,901	
TRANSFERS IN OTHER FINANCING		3,500	18,787			
	TOTAL BY MAJOR ACCOUNT GROUP	**5,491,857**	**5,860,457**	**4,496,901**	**4,496,901**	

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 2400 CITY GRANTS

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1030410	REPUBLICAN NATIONAL CONVENTION	2,926				
1032502	ENERGY SMART HOMES PROGRAM		91,457		267,482	267,482
1032503	MUNICIPAL BUILDINGS		238,106	404,500	654,500	250,000
1032504	LED STREET LIGHTS		318,053			
1032505	ELECTRIC VEHICLE CHARGING STA		9,053		160,000	160,000
1032506	PUBLIC EDUC AND PORT TRILL BTU		534,469		30,000	30,000
1032508	SOLAR AMERICA CITIES		342,410			
	TOTAL FOR DEPARTMENT	**2,926**	**1,533,548**	**404,500**	**1,111,982**	**707,482**
Financing by Major Account						
INTERGOVERNMENTAL REVENUE		1,533,548	1,446,562	1,111,982	1,111,982	
	TOTAL BY MAJOR ACCOUNT GROUP	**1,533,548**	**1,446,562**	**1,111,982**	**1,111,982**	

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 3100 CITY DEBT

Financing by Accounting Unit

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
1089121	PEDESTRIAN CONNECTION	362,510	440,578	393,240	396,239	2,999
1089123	POLICE VEHICLE LEASE CYCLE B				1,037,073	1,037,073
1089124	POLICE VEHICLE LEASE 2008	731,995	747,560	365,998		(365,998)
1089130	POLICE VEHICLE LEASE 2010		365,301	730,602	730,602	
1089209	DSI TENANT IMPROVEMENT LEASE		385,001	118,000	123,000	5,000
1089300	2000 G O SPECIAL ASMT BONDS	146,949	124,150			
1089301	2001 G O SPEC ASSESSMENT BONDS	203,411	172,137			
1089302	2002 G O SPEC ASSESSMENT BONDS	196,388	158,267			
1089303	2003 G O SPEC ASSESSMENT BONDS	218,178	183,620			
1089304	2004 G O SPEC ASSESSMENT BONDS	152,817	125,384			
1089305	2005 G O SPEC ASSESSMENT BONDS	47,852	36,605			
1089306	2006 G O SPEC ASSESSMENT BONDS	790,127	943,162	129,289		(129,289)
1089307	2007 G O SPEC ASSESSMENT BONDS	672,478	806,145	701,393		(701,393)
1089308	2008 GOSA STREET IMPR BONDS	362,020	877,958	209,318		(209,318)
1089309	2009 GOSA STREET IMPR BONDS	870,825	591,713			
1089310	2010 GO STREET IMROVE BONDS		1,246,944	187,024	184,934	(2,090)
1089386	GENERAL STREET DEBT	998,423	1,241,198	11,976,426	13,926,312	1,949,886
1089395	1995 G.O. SPEC ASSES BONDS	100,942	84,502			
1089396	1996 G O SPEC ASSESSMENT BNDS	199,978	179,720			
1089397	1997 G O SPEC ASSESSMENT BONDS	77,624	65,185			
1089398	1998 G O SPEC ASSESSMENT BONDS	131,856	94,765			
1089399	1999 G O SPEC ASSESSMENT BONDS	167,827	167,208			
1089565	ARENA SALES TAX REVENUE BONDS	1,462,410	123			
1089566	ARENA STATE LOAN	750,038		2,000,000	2,000,000	
1089570	2007A SALES TAX TE BNDS DS	573,520	11,153,836	529,000	529,000	
1089571	2007B SALES TAX TAXABLE BONDS	1,120,775	2,583,898	1,670,410	1,666,190	(4,220)
1089572	2007A RESERVE SALES TAX TE BON	20,232	20,978			
1089573	2007B RESERVE SALES TAX TAXABL	94,718	93,652			
1089574	2009 SALES TAX REV REFUNDING	74,953,866	9,665,045	6,600,000	6,730,000	130,000
1089801	JIMMY LEE LEASE	532,980	537,138			
1089802	2003A GRIFFIN LEASE DS	249,909	1,080,714			
1089900	GENERAL DEBT SERVICE - 2000	2,468,094	10,202			
1089901	GENERAL DEBT SERVICE - 2001	2,362,610	2,331,535	222,380		(222,380)

City of Saint Paul
Financing Plan by Department

Department: **FINANCIAL SERVICES** **Budget Year:** **2012**
Fund: **3100 CITY DEBT**

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
1089902	GENERAL DEBT SERVICE - 2002	2,368,518	4,406,784			
1089903	GENERAL DEBT SERVICE- 2003	893,787	2,366,763			
1089904	GENERAL DEBT SERVICE-2004	2,638,183	2,379,520			
1089905	GENERAL DEBT SERVICE-2005	1,578,028	2,396,096			
1089906	GENERAL DEBT SERVICE 2006	1,406,689	1,398,214			
1089907	GENERAL DEBT SERVICE 2007	798,378	856,244			
1089908	2008 G O CIB BOND ISSUE	751,946	940,738			
1089909	2009 G O CIB BOND ISSUE	497,619	552,828			
1089910	2010 G O CIB BOND ISSUE		2,471,543			
1089955	GEN DEBT - BONDS	8,166,577	3,423,725	21,809,377	19,566,482	(2,242,895)
1089956	DESIGNATED FOR NEXT YR DEBT			11,161,920	10,558,173	(603,747)
1089966	CORPORATE NOTE GUARANTEE	30,000	30,000			
1089970	PUBLIC SAFETY BONDS 2008	703,331	586,302			
1089971	2009 PUBLIC SAFETY DS	525,185	646,775			
1089972	2009 PUBLIC SAFETY TAXABLE DS	368,215	706,520	189,155	189,155	
1089980	ERP DEBT 2010		976,319	1,836,762	1,806,763	(29,999)
1089981	2010E GO CIB PAYNE MARYLD BOND		385,622	285,698		(285,698)
1089982	2010F BUILD AMER BONDS		67,909	100,749	74,082	(26,667)
1089983	2010G RZED PAYNE MARYLD REC CT		84,417		152,130	152,130
1089984	2010H RZED PAYNE MARYLD LIBRAR		13,377		86,513	86,513
1089998	GENERAL DEBT 1998 BONDS	793				
1089999	GENERAL DEBT 1999 BONDS	11,490				
	TOTAL FOR DEPARTMENT	**111,760,091**	**61,203,919**	**61,216,741**	**59,756,648**	**(1,460,093)**

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 3100 CITY DEBT

	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Major Account					
BUDGET ADJUSTMENTS			18,319,420	18,319,420	
TAXES	9,279,780	9,787,732	12,779,514	12,779,514	
INTERGOVERNMENTAL REVENUE	320,060	700,289	686,814	686,814	
FEES SALES AND SERVICES	259,282	176,750	80,000	80,000	
ASSESSMENTS	3,227,347	3,383,210	3,391,116	3,391,116	
INTEREST EARNINGS	1,613,424	2,262,252	659,000	659,000	
DEBT FINANCING	4,439,582	9,479,516			
TRANSFERS IN OTHER FINANCING	42,064,445	37,680,776	23,840,784	23,840,784	
TOTAL BY MAJOR ACCOUNT GROUP	**61,203,919**	**63,470,526**	**59,756,648**	**59,756,648**	

City of Saint Paul

Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012

Fund: 7100 CENTRAL SERVICES INTERNAL

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1010300	DISTRICT ENERGY ASSET CONVERSI	293,408	306,877	266,000	266,000	
1010301	UPPER LANDING INTERFUND LOAN	2,323,352		110,258	110,258	
1010303	WEST MIDWAY TIF LOAN	380,000	16,145	90,000	90,000	
1010304	FIRE STATION 1 & 10 LOAN	3,000,000				
1010305	DSI LEASE PROJECT NOTE	1,543,982		61,628	61,628	
1010306	RIVOLI BLUFF LOAN		33,745			
1011040	DESIGN GROUP	270,915	850,962	403,484	316,419	(87,065)
1011050	CITY HALL ANNEX	1,688,827	2,699,343	2,540,363	1,625,173	(915,190)
1011070	RE ADMIN & SERVICE FEES	713,135	681,576	983,484	979,603	(3,881)
1030117	CENTRAL SERVICE COST RECOVERY	5,800,213	6,024,405	6,954,448		(6,954,448)
1030120	TREASURY SPECIAL FISCAL SERVIC	523,829	568,645	634,752	661,230	26,478
	TOTAL FOR DEPARTMENT	**16,537,661**	**11,181,697**	**12,044,417**	**4,110,311**	**(7,934,106)**

	2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Major Account					
BUDGET ADJUSTMENTS			(104,089)	(104,089)	
LICENSE AND PERMIT	5,900	8,350	8,000	8,000	
FEES SALES AND SERVICES	8,346,384	2,469,487	2,495,955	2,495,955	
INTEREST EARNINGS	916,404	795,405	887,886	887,886	
DEBT FINANCING			190,000	190,000	
TRANSFERS IN OTHER FINANCING	1,913,009	438,875	632,559	632,559	
TOTAL BY MAJOR ACCOUNT GROUP	**11,181,697**	**3,712,118**	**4,110,311**	**4,110,311**	

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES **Budget Year:** 2012
Fund: 7200 SERVICES AND SUPPLIES INTERNAL

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Adopted	Change From 2011 Adopted
Financing by Accounting Unit						
1032501	ENERGY INITIATIVES/COORDINATIO	1,114,870	117,724	391,105	305,902	(85,203)
	TOTAL FOR DEPARTMENT	**1,114,870**	**117,724**	**391,105**	**305,902**	**(85,203)**
Financing by Major Account						
BUDGET ADJUSTMENTS						
FEES SALES AND SERVICES			46,253	71,959	71,959	
INTEREST EARNINGS			5,743	5,415	5,415	
DEBT FINANCING				98,518	98,518	
TRANSFERS IN OTHER FINANCING		117,724	229,690	130,010	130,010	
	TOTAL BY MAJOR ACCOUNT GROUP	**117,724**	**281,686**	**305,902**	**305,902**	