

Appendix



City of Saint Paul

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

Signature Copy

Resolution: RES 12-2247

File Number: RES 12-2247

FINALLY RESOLVED, that the Director of Financial Services is hereby authorized to prepare the final 2013 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 12/12/2012, this Resolution was Passed.

Yea: 7 Councilmember Bostrom, Councilmember Brendmoen, Councilmember Carter III, City Council President Lantry, Councilmember Stark, Councilmember Thune, and Councilmember Tolbert

Nay: 0

**Vote Attested by
Council Secretary**

Trudy Moloney

Date 12/12/2012

Approved by the Mayor

Chris Coleman

Date 12/14/2012

File Number: RES 12-2247

Adopting the 2013 Budgets.

WHEREAS, the Mayor has proposed budgets for the City of Saint Paul for the fiscal year beginning January 1, 2013, in accordance with the Saint Paul City Charter and Chapter 56 of the Administrative Code; and

WHEREAS, the City Council, after publication of the notice in the newspaper on November 26, 2012, participated in a public hearing on November 28, 2012, on the Mayor's Proposed 2013 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 2013 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 2013 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 2013 adopted budgets is hereby approved; and be it

FURTHER RESOLVED, that the Five Year Capital Program for 2013-2017 is hereby approved; and be it

FURTHER RESOLVED, that the adoption of the 2013 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, 2013, 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 2013 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

Signature Copy

Resolution: RES 12-2203

City Hall and Court
House
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File Number: RES 12-2203

Approving the 2013 City Tax Levy.

WHEREAS, the Mayor, pursuant to the City Charter has proposed and recommended the 2013 budgets for the City of Saint Paul, and
WHEREAS, the proposed 2013 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 2013, 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 12/12/2012, this Resolution was Passed.

Yea: 7 Councilmember Bostrom, Councilmember Brendmoen, Councilmember Carter III, City Council President Lantry, Councilmember Stark, Councilmember Thune, and Councilmember Tolbert

Nay: 0

Vote Attested by
Council Secretary

Trudy Moloney

Date 12/12/2012

Approved by the Mayor

Chris Coleman

Date 12/14/2012

RES 12-2247

**2013 Budget Balancing Status
General Fund
Resolution Attachment**

		Spending	Financing
1			
2	Mayor's Proposed Budget...		
3	General Fund	221,491,247	221,491,247
4	Mayor's Budget Total	221,491,247	221,491,247
5			
6	Gap: Excess / (Shortfall)	0	
7			
8	Technical Changes to the Mayor's Budget...		
9			
10	Technical Changes to Adjust for Updates and Omissions:		
11			
12	All Departments		Budget Neutral
13	General Government		Budget Neutral
14	HREEO	(90,000)	(90,000)
15	OFS	(513,165)	(513,165)
16			
17	New or Amended Grant Budgets:		
18			
19	Fire	225,491	225,491
20			
21	Revised Revenue and Budget Estimates:		
22			
23	General Revenue Adjustments		
24	Non Department Financing		(430,636)
25	City Attorney		400,000
26	Non Department Financing		(69,364)
27	Fire		300,000
28	Safety & Inspections		(200,000)
29	Non Department Financing		400,000
30			
31	Spending Adjustments		
32	All Departments	(778,373)	
33			
34	Budget After Technical Changes	220,335,200	221,513,573
35			
36	Gap: Excess / (Shortfall)	1,178,373	
37			
38			
39	Program Changes Proposed by the Mayor...		
40			
41	Program Adjustments		
42	Safety & Inspections	723,735	
43	Safety & Inspections		150,000
44	General Government	500,000	
45			
46	Contingency Items		
47	General Government	1,023,976	
48	Police		225,000
49	OTC	250,000	98,669
50			
51	Spending Adjustments		
52	General Government	(851,953)	
53	HREEO	(111,387)	
54	Parks	(123,859)	
55			
56	Budget After Policy Changes	221,745,712	221,987,242
57			
58	Gap: Excess / (Shortfall)	241,530	
59			
60	Council Changes to the Proposed Budget		
61			
62	Parks	44,849	
63	Parks	196,651	
64			
65			
66			
67	Budget After Policy Changes	221,987,242	221,987,242
68			
69	Gap: Excess / (Shortfall)	0	

RES 12-2247

**2013 Budget Balancing Status
Special Funds**

		Spending	Financing
70	Mayor's Proposed Budget...		
71	Special Funds	264,145,203	264,145,203
72	Mayor's Budget Total	264,145,203	264,145,203
73			
74	Gap: Excess / (Shortfall)	0	
75			
76	Technical Changes to the Mayor's Budget...		
77			
78			
79			
80	Technical Changes to Adjust for Updates and Omissions:		
81	All Departments		Budget Neutral
82	OFS	513,165	513,165
83			
84	New or Amended Grant Budgets:		
85	Emergency Management	2,763,098	2,763,098
86	Fire	527,095	527,095
87	Parks	232,140	232,140
88	Police	1,349,423	1,349,423
89			
90			
91			
92	Revised Revenue or Budget Estimates:		
93			
94	HREEO	120,000	120,000
95	PED	770,000	770,000
96	PED	446,026	446,026
97	Police	306,255	306,255
98	General Government	530,422	530,422
99			
100			
101	Budget After Technical Changes	272,006,627	272,006,627
102			
103	Gap: Excess / (Shortfall)	0	
104			
105	Program Changes Proposed by the Mayor...		
106			
107			
108			
109			
110			
111			
112			
113			
114			
115	Budget After Policy Changes	272,006,627	272,006,627
116			
117	Gap: Excess / (Shortfall)	0	
118			
119	Council Changes to the Proposed Budget		
120			
121	Public Works		Budget Neutral
122			
123			
124			
125	Budget After Policy Changes	272,006,627	272,006,627
126			
127	Gap: Excess / (Shortfall)	0	
128			

RES 12-2247

2013 Budget Balancing Status
Debt

	Spending	Financing
129 Mayor's Proposed Budget...		
130 Debt Service Funds	59,648,559	59,648,559
131 Mayor's Budget Total	59,648,559	59,648,559
132		
133 Gap: Excess / (Shortfall)	0	
134		
135 Technical Changes to the Mayor's Budget...		
136		
137 Technical Changes to Adjust for Updates and Omissions:		
138		
139 Debt Align debt budgets to proper accounting units and account codes	Budget Neutral	
140		
141 Revised Revenue or Budget Estimates:		
142		
143 Debt Reduce Debt Service for I-Net	(1,593,920)	(1,593,920)
144		
145		
146		
147 Budget After Technical Changes	58,054,639	58,054,639
148		
149 Gap: Excess / (Shortfall)	0	
150		
151 Program Changes Proposed by the Mayor...		
152		
153		
154		
155		
156		
157 Budget After Policy Changes	58,054,639	58,054,639
158		
159 Gap: Excess / (Shortfall)	0	
160		
161 Council Changes to the Proposed Budget		
162		
163		
164		
165		
166		
167 Budget After Policy Changes	58,054,639	58,054,639
168		
169 Gap: Excess / (Shortfall)	0	
170		
171		

RES 12-2247

2013 Budget Balancing Status
Capital Improvement Budget

	Spending	Financing
172 Mayor's Proposed Budget...		
173 Capital Improvement Budget	37,772,000	37,772,000
174 Mayor's Budget Total	37,772,000	37,772,000
175		
176 Gap: Excess / (Shortfall)	0	
177		
178 Technical Changes to the Mayor's Budget...		
179		
180		
181 Technical Changes to Adjust for Updates and Omissions:		
182		
183 Multiple Departments Align department budgets to proper budget codes	Budget Neutral	Budget Neutral
184 Parks Update Frogtown Farm project budget based on mid-2012 budget amendment	(400,000)	(400,000)
185 Public Works Correct revenue for Central Corridor Streetscape project	436,000	436,000
186		
187 Revised Revenue or Budget Estimates:		
188 Public Works Increase budget for RSVP program based on final project estimates	400,000	400,000
189		
190		
191 Budget After Technical Changes	38,208,000	38,208,000
192		
193 Gap: Excess / (Shortfall)	0	
194		
195		
196 Program Changes Proposed by the Mayor...		
197		
198		
199		
200		
201		
202 Budget After Policy Changes	38,208,000	38,208,000
203		
204 Gap: Excess / (Shortfall)	0	
205		
206 Council Changes to the Proposed Budget		
207		
208		
209		
210		
211		
212 Budget After Policy Changes	38,208,000	38,208,000
213		
214 Gap: Excess / (Shortfall)	0	
215		
216		
217		



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.

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.

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.

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 2013 and replaced with the City'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.

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.