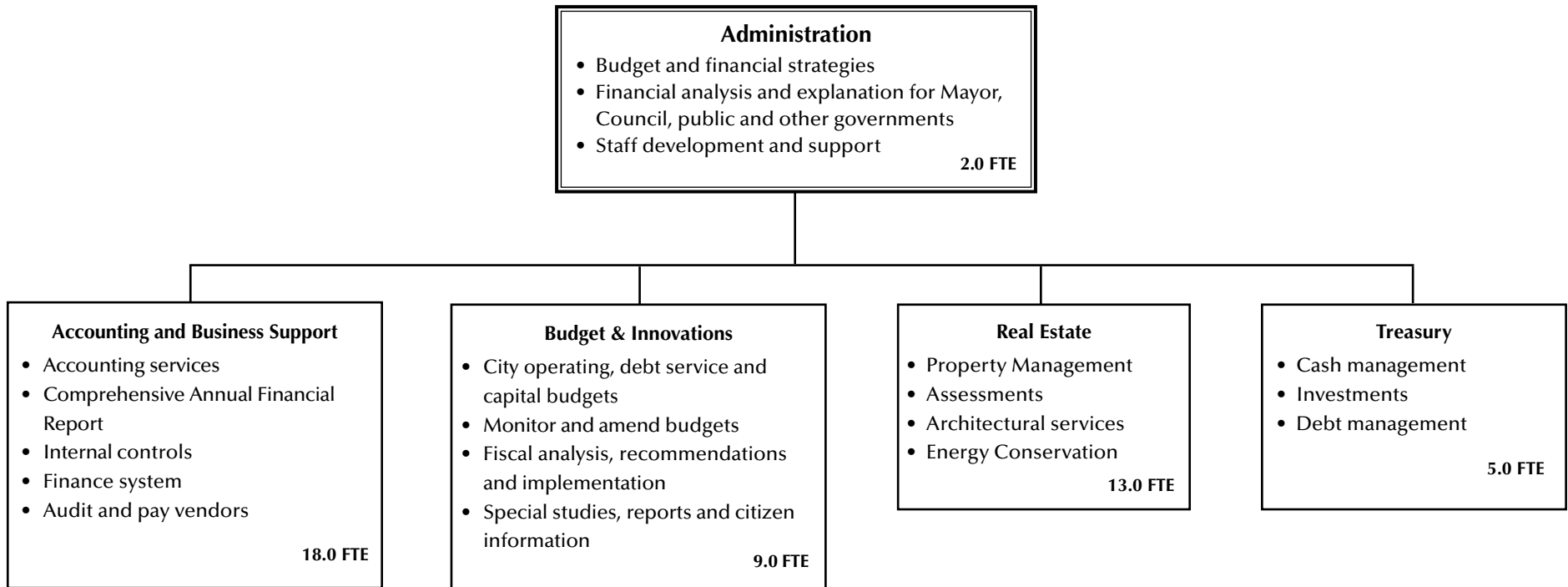


Financial Services

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



(Total 47.0 FTE)

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

8/05/13

**2014 Proposed 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 four key areas.

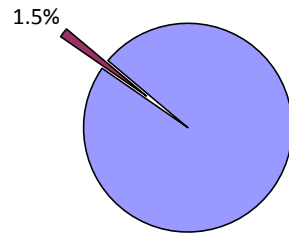
Budget & Innovation prepares, implements and monitors annual operating, debt service and capital budgets; provides fiscal analysis and projections for the Mayor and City Council; provides project management and analytical support to city-wide innovation projects.

Accounting & Business Support ensures that all financial transactions and accounting practices conform to generally accepted accounting principles, state law, and city administrative code and policies; provides business support to city departments related to the implementation, administration and maintenance of the COMET project.

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: \$3,408,780
- Total Special Fund Budget: \$12,667,465
- Total FTEs: 45.1
- Saint Paul's operating, capital and debt service budgets total over \$550 million.
- Saint Paul is one of only 215 municipalities nationally with a AAA bond rating.
- OFS manages over \$247 million of cash balances and a \$532 million debt portfolio.
- OFS processes over \$250 million of annual payments to vendors.
- OFS annually processes \$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 Officers Association (GFOA) Certificate of Achievement for excellence in reporting for the 36th consecutive year.
- City maintained its AAA bond rating from Standard and Poor's and Aa1 by Moody's – during a challenging economy when credit downgrades were prevalent.
- Developed and implemented balanced 2013 operating, capital, and debt budgets.
- Final closeout of \$1.3 million dollar installation of Siren System for Emergency Operations Center; working along with Public Works, Finance, Technology and Communications, Fire and FRC-Emergency Management.
- Reduced the City's electric usage by 5,000,000 kilowatt hours through conservation, lighting retrofits, energy management systems and the installations of 10 solar arrays on city facilities.
- Successfully sold Sewer Revenue, Water Revenue, and General Obligation bonds with historically low interest rates (\$44.1 million in FY13 to-date), utilizing various financing tools.
- Accurately paid existing debt on time and in full; complied with ongoing disclosure and arbitrage requirements.

2014 Proposed Budget

Office of Financial Services

Fiscal Summary

	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2014 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2013 Adopted FTE</u>	<u>2014 Proposed FTE*</u>
Spending							
1000: General Fund	1,862,840	3,346,822	3,408,780	61,958	1.9%	29.30	27.77
2100: Special Revenue	1,666,566	1,467,063	1,467,063	-	0.0%	-	
2200: Assessment	5,292,048	5,526,902	5,667,017	140,115	2.5%	1.80	0.43
2400: City Grants	678,751	-	-	-	0.0%	-	-
7100: Central Services Internal	3,811,201	4,821,997	5,202,835	380,838	7.9%	15.90	15.90
7200: Services and Supplies Internal	75,054	226,744	330,550	103,806	45.8%	1.00	1.00
Total	13,386,460	15,389,528	16,076,245	686,717	4.5%	48.00	45.10
Financing							
Citywide General Revenues**	165,612,117	173,133,044	180,988,159	7,855,115	4.5%		
1000: General Fund	277,522	255,133	255,133	-	0.0%		
2100: Special Revenue	1,515,037	1,467,063	1,467,063	-	0.0%		
2200: Assessment	5,501,633	5,526,902	5,667,017	140,115	2.5%		
2400: City Grants	768,465	-	-	-	0.0%		
7100: Central Services Internal	4,307,290	4,821,997	5,202,835	380,838	7.9%		
7200: Services and Supplies Internal	332,174	226,744	330,550	103,806	45.8%		
Total	\$ 12,702,121	\$ 12,297,839	\$ 12,922,598	\$ 624,759	5.1%		

*For the 2014 Proposed Budget, 2.9 FTE in OFS shifted to Human Resources due to the centralizing of the payroll system citywide.

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

Budget Changes Summary

The proposed budget accomplishes several staffing reprioritizations related to the COMET project, all of which are accomplished within existing resources: Expand capacity for streamlined management of cash, accounts payable and accounts receivable throughout the city, support post implementation business processes and evaluate opportunities for further improvement and implement a City Innovation Team, which will support innovations and business process improvement initiatives throughout the City.

		<u>Change from 2013 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		204,051	-	-
Subtotal:		204,051	-	-
Citywide Innovation Team				
<p>Despite the increase in LGA for 2014, the city will continue to face fiscal challenges in the years to come. To ensure that citizens will continue to receive excellent services at a reasonable cost, the City Innovation Team will facilitate the development of a cultural mindset of identifying opportunities to improve service delivery, as well as providing project management and analytical support to selected innovation projects. The team will be housed in the new Budget & Innovation section and will utilize existing resources from what are currently the Budget and COMET sections.</p>				
Staffing realignments - net neutral		-	-	-
Subtotal:		-	-	-
COMET Business Support				
<p>The COMET Business Support team will continue the work of supporting the COMET implementation through ensuring the smooth integration of new business processes, administering system functionality, providing ongoing training to system users, coordinating upgrades and maintenance, and evaluating and managing new opportunities for enhancement. The team will be housed in the new Accounting & Business Support section and will utilize existing resources from what are currently the Accounting and COMET sections.</p>				
Staffing realignments - net neutral		-	-	-
Subtotal:		-	-	-
Assessment Fund Realignment				
<p>Several employees who's work is related to the Assessment Fund are partially funded out of assessment resources. Due to an adjustment of duties, some of these FTEs are shifted to the General Fund.</p>				
Employee shift from assessments		104,640	-	1.37
Subtotal:		104,640	-	1.37

Change from 2013 Adopted		
Spending	Financing	FTE

Payroll Centralization

The rollout of the Time Tracking and Attendance Scheduling Solution (TASS) component of the COMET project has allowed for a more centralized approach to the City's payroll function. As a result, the 2014 proposed budget shifts payroll personnel out of operating departments and into the Human Resources budget. This change consolidates payroll staff into one department, redeploys some existing resources, and results in net savings to the City. The impact of payroll centralization on the Office of Financial Services' is reflected here.

Payroll Centralization Adjustment	(243,745)	-	(2.90)
Subtotal:	<u>(243,745)</u>	<u>-</u>	<u>(2.90)</u>

Sales Tax Exemption

During the 2013 legislative session, the State of MN Legislature exempted many purchases made by local governments from the state sales tax. This is expected to result in savings to many city departments. Office of Financial Services' estimated general fund savings are shown here.

Sales Tax Exemption Savings	(2,988)	-	-
Subtotal:	<u>(2,988)</u>	<u>-</u>	<u>-</u>

Fund 1000 Budget Changes Total

61,958	<u>-</u>	<u>(1.53)</u>
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2100: Special Revenue

Office of Financial Services

OFS budgets revenues from the tax on hotel and motel rooms in this company.

	Change from 2013 Adopted		
	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments	-	-	-
Subtotal:	-	-	-
Fund 2100 Budget Changes Total	-	-	-

2200: Assessment

Office of Financial Services

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

	Change from 2013 Adopted		
	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments	35,475	140,115	-
Subtotal:	35,475	140,115	-
Assessment Fund Realignment			
Several employees who's work is related to the Assessment Fund are partially funded out of assessment resources. Due to an adjustment of duties, some of these FTEs are shifted to the General Fund.			
Employee shift to General Fund	(104,640)	-	(1.37)
Subtotal:	(104,640)	-	(1.37)
Fund 2200 Budget Changes Total	140,115	140,115	(1.37)

7100: Central Services Internal

Office of Financial Services

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

		Change from 2013 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments		107,676	183,313	-
	Subtotal:	107,676	183,313	-
TIF Adjustments				
West Midway TIF Adjustments		297,525	197,525	-
	Subtotal:	297,525	197,525	-
Sales Tax Exemption				
During the 2013 legislative session, the State of MN Legislature exempted many purchases made by local governments from the state sales tax. This is expected to result in savings to many city departments. Office of Financial Services' estimated central services fund savings are shown here.				
Sales Tax Exemption Savings		(24,363)	-	-
	Subtotal:	(24,363)	-	-
Fund 7100 Budget Changes Total		380,838	380,838	-

7200: Services and Supplies Internal

Office of Financial Services

Budget for Energy Initiatives Coordinator.

		Change from 2013 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments		1,196	1,196	-
	Subtotal:	1,196	1,196	-
Energy Incentives Program				
Increase in Energy Initiatives Loan program due to increase load repayment		102,610	102,610	-
	Subtotal:	102,610	102,610	-
Fund 7200 Budget Changes Total	Subtotal:	103,806	103,806	-



Spending Reports

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

Department: FINANCIAL SERVICES

Budget Year: 2014

	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Fund					
1000 GENERAL FUND	1,599,124	1,862,840	3,346,822	3,408,780	61,958
2100 SPECIAL REVENUE	1,713,335	1,666,566	1,467,063	1,467,063	-
2200 ASSESSMENT	6,195,065	5,292,048	5,526,902	5,667,018	140,116
2400 CITY GRANTS	1,161,087	678,751	-	-	-
7100 CENTRAL SERVICES INTERNAL	3,345,020	3,811,201	4,821,996	5,202,835	380,838
7200 SERVICES AND SUPPLIES INTERNAL	462,849	75,054	226,744	330,550	103,807
TOTAL SPENDING BY FUND	14,476,481	13,386,461	15,389,526	16,076,246	686,719
Spending by Major Account					
EMPLOYEE EXPENSE	3,480,746	3,725,523	4,853,299	4,743,389	(109,910)
SERVICES	2,338,073	1,803,087	1,911,974	2,104,410	192,436
MATERIALS AND SUPPLIES	365,438	379,561	493,641	494,682	1,041
CAPITAL OUTLAY	100,944	778,429	196,283	235,717	39,434
PROGRAM EXPENSE	810,803	424,053	202,000	210,000	8,000
DEBT SERVICE	180,979	166,783	1,104,749	1,037,886	(66,863)
TRANSFER OUT AND OTHER SPEND	7,199,498	6,109,024	6,627,580	7,250,162	622,582
TOTAL SPENDING BY MAJOR ACCOUNT	14,476,481	13,386,461	15,389,526	16,076,246	686,719
Financing by Major Account					
GENERAL FUND REVENUES	157,395,899	165,889,639	173,388,177	181,243,292	7,855,115
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS	-	-	67,123	329,525	262,402
TAXES	1,617,718	1,515,037	1,467,063	1,467,063	-
LICENSE AND PERMIT	8,350	17,802	10,000	15,000	5,000
INTERGOVERNMENTAL REVENUE	1,446,562	731,006	(0)	0	0
FEES SALES AND SERVICES	2,515,740	2,778,673	2,953,355	3,064,141	110,787
ASSESSMENTS	5,841,670	5,439,120	5,526,902	5,526,902	(0)
INTEREST EARNINGS	801,149	1,012,363	910,776	915,583	4,806
DEBT FINANCING	-	-	190,000	438,012	248,012
TRANSFERS IN OTHER FINANCING	783,106	930,599	917,486	911,240	(6,246)
TOTAL FINANCING BY MAJOR ACCOUNT	170,410,193	178,314,237	185,430,881	193,910,758	8,479,876

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	1,434,228	1,761,735	3,080,692	3,038,531	(42,161)					
SERVICES	140,039	73,894	196,981	305,832	108,851					
MATERIALS AND SUPPLIES	16,257	27,211	69,148	64,417	(4,731)					
TRANSFER OUT AND OTHER SPEND	8,599									
TOTAL FOR DIVISION	1,599,124	1,862,840	3,346,822	3,408,780	61,958					
<u>Spending by Accounting Unit</u>										
1000000 GF COMPANY REVENUES	34									
1000110 FINANCIAL SERVICES	1,569,191	1,860,809	2,016,629	2,003,619	(13,010)	17.30	18.70	19.90	17.87	(2.03)
1000111 COMET OPERATIONS			1,250,193	1,270,161	19,969			10.00	9.90	(0.10)
1030101 GOVT RESPONSIVENESS PR	4,900	21,031	35,000	35,000						
1030108 PROMOTE ST PAUL CITY F	25,000	(19,000)	45,000	100,000	55,000					
TOTAL FOR DIVISION	1,599,124	1,862,840	3,346,822	3,408,780	61,958	17.30	18.70	29.90	27.77	(2.13)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE SERVICES	84,423									
TRANSFER OUT AND OTHER SPEND	1,617,718	1,666,566	1,467,063	1,467,063						
TOTAL FOR DIVISION	1,713,335	1,666,566	1,467,063	1,467,063						
<u>Spending by Accounting Unit</u>										
1030116 CDBG - ACCOUNTING	25,795	693				0.30				
1030130 VISIT SAINT PAUL CITY	1,617,718	1,665,873	1,467,063	1,467,063						
1030710 MINNEAPOLIS MUTUAL AID	69,822									
TOTAL FOR DIVISION	1,713,335	1,666,566	1,467,063	1,467,063		0.30				

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	178,357	220,982	161,141	50,979	(110,163)					
SERVICES	508,901	745,809	32,260	22,482	(9,778)					
MATERIALS AND SUPPLIES			3,500	3,500						
PROGRAM EXPENSE	102,721	407,536	200,000	200,000						
TRANSFER OUT AND OTHER SPEND	5,405,086	3,917,722	5,130,000	5,390,057	260,057					
TOTAL FOR DIVISION	6,195,065	5,292,048	5,526,902	5,667,018	140,116					
<u>Spending by Accounting Unit</u>										
1060002 CPL OPERATING	5,669,137	4,986,808	5,526,902	5,667,018	140,116	1.90	1.80	2.00	0.43	(1.57)
1060954 DOWNTOWN FACADE PROGR	468,078	166,564								
1060955 FIRE PROTECTION SYSTEM	57,850	138,676								
TOTAL FOR DIVISION	6,195,065	5,292,048	5,526,902	5,667,018	140,116	1.90	1.80	2.00	0.43	(1.57)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	25,191	10,924								
SERVICES	326,481	110,534								
MATERIALS AND SUPPLIES	996	344								
CAPITAL OUTLAY	100,944	195,691								
PROGRAM EXPENSE	707,474	4,500								
TRANSFER OUT AND OTHER SPEND		356,757								
TOTAL FOR DIVISION	1,161,087	678,751								
<u>Spending by Accounting Unit</u>										
1032502 ENERGY SMART HOMES PRO	46,052	171,245								
1032503 MUNICIPAL BUILDINGS	287,143	334,104								
1032504 LED STREET LIGHTS	279									
1032505 ELECTRIC VEHICLE CHARG	116,530	168,795								
1032506 PUBLIC EDUC AND PORT T	23,492	4,607								
1032508 SOLAR AMERICA CITIES	687,590									
TOTAL FOR DIVISION	1,161,087	678,751								

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE SERVICES	1,657,294	1,625,435	1,503,822	1,544,684	40,862					
MATERIALS AND SUPPLIES	348,184	352,006	420,107	425,379	5,272					
CAPITAL OUTLAY		582,738	196,283	203,970	7,687					
PROGRAM EXPENSE	607	12,017	2,000	10,000	8,000					
DEBT SERVICE	180,979	166,783	1,104,749	1,037,886	(66,863)					
TRANSFER OUT AND OTHER SPEND	168,095	141,821	30,517	393,042	362,525					
TOTAL FOR DIVISION	3,345,020	3,811,201	4,821,996	5,202,835	380,838					

Spending by Accounting Unit

1010300 DISTRICT ENERGY ASSET	1,433	86,981	266,000	266,000						
1010301 UPPER LANDING INTERFUN			110,258	110,258						
1010303 WEST MIDWAY TIF LOAN	172,118	34,293	90,000	387,525	297,525					
1010304 FIRE STATION 1 & 10 LO	2,619									
1010305 DSI LEASE PROJECT NOTE			61,628	61,628						
1010306 RIVOLI BLUFF LOAN	4,546	5,692								
1010309 COMO POOL REPLACEMENT	9,886	16,422								
1011040 DESIGN GROUP	357,095	439,499	318,794	321,415	2,621	3.00	3.00	2.00	2.00	
1011050 CITY HALL ANNEX	1,214,506	1,709,517	1,891,912	1,909,518	17,606	3.50	3.50	3.00	3.50	0.50
1011070 RE ADMIN & SERVICE FEE	767,695	918,261	892,333	919,183	26,850	7.50	6.50	7.00	6.50	(0.50)
1030117 CENTRAL SERVICE COST R	183,704					2.20				
1030120 TREASURY SPECIAL FISCA	631,418	600,537	677,906	714,142	36,236	3.90	3.90	3.00	3.90	0.90
1030125 COMET-Maintenance			513,165	513,165						
TOTAL FOR DIVISION	3,345,020	3,811,201	4,821,996	5,202,835	380,839	20.10	16.90	15.00	15.90	0.90

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	101,253	106,447	107,644	109,195	1,552					
SERVICES	361,596	(57,551)	118,214	188,222	70,008					
MATERIALS AND SUPPLIES			886	1,386	500					
CAPITAL OUTLAY				31,747	31,747					
TRANSFER OUT AND OTHER SPEND		26,158								
TOTAL FOR DIVISION	462,849	75,054	226,744	330,550	103,807					
<u>Spending by Accounting Unit</u>										
1032501 ENERGY INITIATIVES/COO	462,849	(39,751)	226,744	199,032	(27,712)	1.00	1.00	1.00		(1.00)
1032510 Energy Initiatives/Coo		114,805		131,518	131,518				1.00	1.00
TOTAL FOR DIVISION	462,849	75,054	226,744	330,550	103,807	1.00	1.00	1.00	1.00	

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
 Company: **1000 GENERAL FUND**

Budget Year: **2014**

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
40100-0	CURRENT PROPERTY TAX	46,535,535	55,875,102	70,275,657	69,902,627	(373,030)
40110-0	FISCAL DISPARITIES	13,667,686	13,659,323			
40130-0	CURRENT EXCESS TAX INCREMENT	819,255	2,431,893	2,664,296	2,251,771	(412,525)
40150-0	PROP TAX 1ST YEAR DELINQUENT	745,054	399,839	796,604	439,958	(356,646)
40160-0	PROP TAX 2ND YR DELINQUENT	147,893	(172,622)			
40170-0	PROP TAX 3RD YR DELINQUENT	100,308	(16,333)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	32,554	16,347			
40190-0	PROP TAX 5TH YEAR DELINQUENT	8,680	774			
40200-0	PROP TAX 6TH YR AND PRIOR	8,078	17,008			
40210-0	DELINQUENT EXCESS TAX INCREMEN	(802)	(214,145)			
40280-0	PROPERTY TAX PENALTY	118,796	112,968			
40320-0	HOTEL MOTEL TAX	1,316,321	1,440,985	1,300,900	1,420,900	120,000
40340-0	CONTAMINATION TAX	5,411				
40500-0	XCEL ENERGY ELECTRIC	20,290,770	20,203,903	20,459,650	20,459,650	
40520-0	DISTRICT ENERGY	1,480,360	1,369,228	1,475,000	1,475,000	
40530-0	DISTRICT ENERGY DEFERRED	342,372	419,613	521,613	626,253	104,640
40550-0	DISTRICT COOLING	407,449	429,616	390,000	390,000	
40560-0	ENERGY PARK	274,980	159,220	154,868	154,868	
41100-0	BUSINESS LICENSE			1,435,000	1,435,000	
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	50,320,488	50,345,488	50,320,488	60,422,233	10,101,745
42590-0	MARKET VALUE HOMESTEAD CREDIT	4,889	(360)			
42610-0	CITY SHARE STATE HWY RENT	75,548	49,534	1,000	1,000	
42620-0	CITY SHARE STATE COURT FINES	3,859,881	2,928,922	3,355,648	3,355,648	
42630-0	CITY SHARE MN DOT FINES	7,425	13,180	9,600	9,600	
43140-0	RETURNED PAYMENT FEE	10,847				
43250-0	PARKING	177,840	154,867	2,174,063	174,063	(2,000,000)
43340-0	COMMISSIONS PCARD	958	28,635	10,751	10,751	

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
 Company: **1000 GENERAL FUND**

Budget Year: **2014**

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
44110-0	GARNISHMENT	1,140	1,155	700	700	
44363-0	UTILITY COST RECOVERY		5,000,000	5,000,000	5,000,000	
44415-0	DEFERRED LOAN REPAYMENT	575,000	575,000	723,346	723,346	
44745-0	ADMINISTRATION FEE			7,915,273	8,290,273	375,000
44808-0	ACCOUNTING SERVICES	160	891	2,750	2,750	
44830-0	INDIRECT COST RECOVERY	6,930,493	7,336,641			
44845-0	MISCELLANEOUS SERVICES	2,210	810			
47100-0	INTEREST ON INVESTMENTS	2,370,093	2,552,191	2,215,034	2,215,034	
47110-0	INCR (DECR) IN FV INVESTMENTS	1,998,594	299,571			
47140-0	INTEREST ON ADVANCE OR LOAN HI		167,280			
47170-0	OTHER INTEREST EARNED	7,436				
48300-0	REPAY MENT OF ADVANCE	11,600				
49100-0	TRANSFER FROM COMPONENT UNIT			83,640	83,640	
49140-0	TRANSFER FR SPECIAL REVENUE FU	16,910	12,739			
49150-0	TRANSFER FR DEBT SERVICE FUND	1,486,251		165,454	165,454	
49160-0	TRANSFER FR CAPITAL PROJ FUND	798,355	98,576	129,910	125,791	(4,119)
49180-0	TRANSFER FR INTERNAL SERVICE F	162,525	25,000	25,000	325,050	300,050
49190-0	TRANSFER FR CDBG		25,932	25,932	25,932	
49580-0	SALE OF CAPITAL ASSETS HISTORY	2,160,000				
49600-0	OUTSIDE CONTRIBUTION DONATIONS	12,550	17,819	20,000	20,000	
49610-0	CONTRIBUTION FROM OTHER FUNDS					
49630-0	OTHER AGENCY SHARE OF COST	103,190	122,178	75,000	75,000	
49970-0	OTHER MISC REVENUE	100				
49980-0	FORFEITED TAX SALE		875	121,000	121,000	
49990-0	MISC NON-OPER INCOME	715				
TOTAL FOR REVENUE		157,395,899	165,889,639	173,388,177	181,243,292	7,855,115
1000	GENERAL FUND	157,395,899	165,889,639	173,388,177	181,243,292	7,855,115

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2100 SPECIAL REVENUE

Budget Year: 2014

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
40320-0	HOTEL MOTEL TAX	1,617,718	1,515,037	1,467,063	1,467,063	
49190-0	TRANSFER FR CDBG	25,932				
49630-0	OTHER AGENCY SHARE OF COST	69,822				
TOTAL FOR REVENUE		1,713,472	1,515,037	1,467,063	1,467,063	
2100	SPECIAL REVENUE	1,713,472	1,515,037	1,467,063	1,467,063	

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2200 ASSESSMENT

Budget Year: 2014

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
46100-0	CURRENT YEAR	3,403,435	3,245,752	3,200,000	3,220,902	20,902
46110-0	TAX EXEMPT PROPERTY	67,023	7,283	65,000	65,000	
46120-0	TAX FORFEITED PROPERTY		1,651	5,000	5,000	
46130-0	PREPAID ASSESSMENT	1,828,748	1,784,694	1,720,902	1,700,000	(20,902)
46140-0	1ST YEAR DELINQUENT	280,235	188,696	275,000	275,000	
46150-0	2ND YEAR DELINQUENT	120,905	68,614	120,000	120,000	
46160-0	3RD YEAR DELINQUENT	9,631	19,698	10,000	10,000	
46170-0	4TH YEAR DELINQUENT	2,421	14,119	5,000	5,000	
46180-0	5TH YEAR AND PRIOR	1,568	3,329	1,000	1,000	
46200-0	ASSESSMENT PENALTY	127,704	105,284	125,000	125,000	
49600-0	OUTSIDE CONTRIBUTION DONATIONS	18,787				
49870-0	REFUNDS OVERPAYMENTS		62,513		(15,000)	(15,000)
91010-0	USE OF FUND BALANCE				155,115	155,115
TOTAL FOR REVENUE		5,860,457	5,501,633	5,526,902	5,667,017	140,115
2200	ASSESSMENT	5,860,457	5,501,633	5,526,902	5,667,017	140,115

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2400 CITY GRANTS

Budget Year: 2014

		2011	2012	2013	2014	Change From
		Actuals	Actuals	Adopted	Mayor's	2013
Account	Account Description				Proposed	Adopted
42180-0	DEPT OF ENERGY	1,446,562	731,006			
49970-0	OTHER MISC REVENUE		37,459			
TOTAL FOR REVENUE		1,446,562	768,465			
2400	CITY GRANTS	1,446,562	768,465			

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
 Company: **7100 CENTRAL SERVICES INTERNAL**

Budget Year: **2014**

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
41590-0	VACATION STREET AND ALLEY	8,350	17,802	10,000	15,000	5,000
43565-0	BUILDING RENTALS			1,896,020	1,953,152	57,132
44705-0	REAL ESTATE PLANNING AND DESIG	220,616	397,904	280,000	295,000	15,000
44710-0	REAL ESTATE SERVICE	2,214,590	2,211,091	687,127	815,989	128,862
44745-0	ADMINISTRATION FEE	1,599				
44830-0	INDIRECT COST RECOVERY	32,681				
47100-0	INTEREST ON INVESTMENTS	536,172	509,614	466,676	466,676	
47140-0	INTEREST ON ADVANCE OR LOAN HI	259,234	494,686	437,886	437,886	
48300-0	REPAY MENT OF ADVANCE				250,000	250,000
48310-0	ADVANCE FROM OTHER FUNDS			190,000		(190,000)
49140-0	TRANSFER FR SPECIAL REVENUE FU	164,295	134,211	70,000	71,557	1,557
49160-0	TRANSFER FR CAPITAL PROJ FUND	131,520	240,559	164,000	210,000	46,000
49170-0	TRANSFER FR ENTERPRISE FUND	143,060	144,011			
49180-0	TRANSFER FR INTERNAL SERVICE F		157,405			
49610-0	CONTRIBUTION FROM OTHER FUNDS			513,165	513,165	
49630-0	OTHER AGENCY SHARE OF COST			40,000		(40,000)
49930-0	JURY DUTY PAY		5			
49950-0	CASH OVER OR SHORT		2			
91010-0	USE OF FUND BALANCE			211,230	384,991	173,761
91050-0	CONTRIBUTION TO FUND BALANCE			(144,107)	(210,581)	(66,474)
TOTAL FOR REVENUE		3,712,118	4,307,290	4,821,997	5,202,835	380,838
7100	CENTRAL SERVICES INTERNAL	3,712,118	4,307,290	4,821,997	5,202,835	380,838

CITY OF SAINT PAUL
Financing by Company and Department

Department: **FINANCIAL SERVICES**
Company: **7200 SERVICES AND SUPPLIES INTERNA**

Budget Year: **2014**

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
44400-0	REPAYMENT OF LOAN	31,194	169,677	90,208		(90,208)
44845-0	MISCELLANEOUS SERVICES	15,059				
47130-0	INTEREST ON LOAN			6,214		(6,214)
47150-0	INTEREST ON ADVANCE				11,020	11,020
47170-0	OTHER INTEREST EARNED	5,743	8,063			
48300-0	REPAY MENT OF ADVANCE				188,012	188,012
48310-0	ADVANCE FROM OTHER FUNDS					
49130-0	TRANSFER FR GENERAL FUND	51,422	54,939	53,631	53,292	(339)
49140-0	TRANSFER FR SPECIAL REVENUE FU	72,662	6,631	76,690	78,226	1,536
49170-0	TRANSFER FR ENTERPRISE FUND		2,675			
49180-0	TRANSFER FR INTERNAL SERVICE F		65,763			
49970-0	OTHER MISC REVENUE	105,606	24,426			
TOTAL FOR REVENUE		281,686	332,174	226,743	330,550	103,807
7200 SERVICES AND SUPPLIES INTERNAL		281,686	332,174	226,743	330,550	103,807
GRAND TOTAL FOR FINANCIAL SERVICES		170,410,193	178,314,237	185,430,881	193,910,757	8,479,875

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 1000 GENERAL FUND

Budget Year: 2014

		2011	2012	2013	2014 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2013
						Adopted
<u>Financing by Accounting Unit</u>						
1000000	GF COMPANY REVENUES	156,304,201	165,612,117	173,133,044	180,988,159	7,855,115
1000110	FINANCIAL SERVICES	929,513	259,703	65,133	65,133	
1000111	COMET OPERATIONS					
1000120	TREASURY	21,545				
1000140	REAL ESTATE SERVICES	11,600				
1030101	GOVT RESPONSIVENESS PROG	12,550	17,819	35,000	35,000	
1030108	PROMOTE ST PAUL CITY FNDG	116,490		155,000	155,000	
TOTAL FOR DEPARTMENT		157,395,899	165,889,639	173,388,177	181,243,292	7,855,115
<u>Financing by Major Account</u>						
	TAXES	86,300,701	96,132,716	98,038,588	97,121,027	(917,561)
	LICENSE AND PERMIT			2,960,000	2,960,000	
	INTERGOVERNMENTAL REVENUE	54,268,231	53,336,764	53,701,736	63,803,481	10,101,745
	FEES SALES AND SERVICES	7,698,648	13,097,999	15,826,883	14,201,883	(1,625,000)
	INTEREST EARNINGS	4,376,123	3,019,042	2,215,034	2,215,034	
	DEBT FINANCING	11,600				
	TRANSFERS IN OTHER FINANCING	4,740,597	303,118	645,936	941,867	295,931
TOTAL BY MAJOR ACCOUNT GROUP		157,395,899	165,889,639	173,388,177	181,243,292	7,855,115

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 2100 SPECIAL REVENUE

Budget Year: 2014

		2011	2012	2013	2014 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2013
						Adopted
<u>Financing by Accounting Unit</u>						
1030116	CDBG - ACCOUNTING	25,932				
1030130	VISIT SAINT PAUL CITY FUNDING	1,617,718	1,515,037	1,467,063	1,467,063	
1030710	MINNEAPOLIS MUTUAL AID 2011	69,822				
TOTAL FOR DEPARTMENT		1,713,472	1,515,037	1,467,063	1,467,063	
<u>Financing by Major Account</u>						
TAXES		1,617,718	1,515,037	1,467,063	1,467,063	
TRANSFERS IN OTHER FINANCING		95,754				
TOTAL BY MAJOR ACCOUNT GROUP		1,713,472	1,515,037	1,467,063	1,467,063	

City of Saint Paul
Financing Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **2200 ASSESSMENT**

Budget Year: **2014**

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1060002	CPL OPERATING	5,554,680	4,905,034	5,526,902	5,667,017	140,115
1060953	ASSESSMENTS	125,159	139,641			
1060954	DOWNTOWN FACADE PROGRAM	172,119	405,923			
1060955	FIRE PROTECTION SYSTEMS	8,498	51,035			
TOTAL FOR DEPARTMENT		5,860,457	5,501,633	5,526,902	5,667,017	140,115
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS					155,115	155,115
ASSESSMENTS		5,841,670	5,439,120	5,526,902	5,526,902	
TRANSFERS IN OTHER FINANCING		18,787	62,513		(15,000)	(15,000)
TOTAL BY MAJOR ACCOUNT GROUP		5,860,457	5,501,633	5,526,902	5,667,017	140,115

City of Saint Paul
Financing Plan by Department

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

Budget Year: **2014**

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1032502	ENERGY SMART HOMES PROGRAM	337,499	258,169			
1032503	MUNICIPAL BUILDINGS	285,219	332,433			
1032504	LED STREET LIGHTS	279				
1032505	ELECTRIC VEHICLE CHARGING STA	112,540	175,114			
1032506	PUBLIC EDUC AND PORT TRILL BTU	23,434	2,748			
1032508	SOLAR AMERICA CITIES	687,590				
TOTAL FOR DEPARTMENT		1,446,562	768,465			
<u>Financing by Major Account</u>						
INTERGOVERNMENTAL REVENUE		1,446,562	731,006			
TRANSFERS IN OTHER FINANCING			37,459			
TOTAL BY MAJOR ACCOUNT GROUP		1,446,562	768,465			

City of Saint Paul
Financing Plan by Department

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

Budget Year: **2014**

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1010300	DISTRICT ENERGY ASSET CONVERSI	232,801	142,170	266,000	266,000	
1010301	UPPER LANDING INTERFUND LOAN			110,258	110,258	
1010303	WEST MIDWAY TIF LOAN	300	318,611	90,000	387,525	297,525
1010304	FIRE STATION 1 & 10 LOAN	2,619				
1010305	DSI LEASE PROJECT NOTE			61,628	61,628	
1010306	RIVOLI BLUFF LOAN	23,514	15,116			
1010309	COMO POOL REPLACEMENT		18,788			
1011040	DESIGN GROUP	220,616	397,904	310,000	325,000	15,000
1011050	CITY HALL ANNEX	1,777,775	1,971,216	1,891,913	1,909,519	17,606
1011070	RE ADMIN & SERVICE FEES	884,041	933,863	901,127	915,598	14,471
1030117	CENTRAL SERVICE COST RECOVERY	32,681				
1030120	TREASURY SPECIAL FISCAL SERVIC	537,771	509,621	677,906	714,142	36,236
1030125	COMET-Maintenance			513,165	513,165	
TOTAL FOR DEPARTMENT		3,712,118	4,307,290	4,821,997	5,202,835	380,838
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				67,123	174,410	107,287
LICENSE AND PERMIT		8,350	17,802	10,000	15,000	5,000
FEES SALES AND SERVICES		2,469,487	2,608,995	2,863,147	3,064,141	200,994
INTEREST EARNINGS		795,405	1,004,300	904,562	904,562	
DEBT FINANCING				190,000	250,000	60,000
TRANSFERS IN OTHER FINANCING		438,875	676,193	787,165	794,722	7,557
TOTAL BY MAJOR ACCOUNT GROUP		3,712,118	4,307,290	4,821,997	5,202,835	380,838

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 7200 SERVICES AND SUPPLIES INTERNAL

Budget Year: 2014

		2011	2012	2013	2014 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2013
						Adopted
<u>Financing by Accounting Unit</u>						
1032501	ENERGY INITIATIVES/COORDINATIO	281,686	202,166	226,743	199,032	(27,711)
1032510	Energy Initiatives/Coordinator		130,008		131,518	131,518
TOTAL FOR DEPARTMENT		281,686	332,174	226,743	330,550	103,807
<u>Financing by Major Account</u>						
	FEES SALES AND SERVICES	46,253	169,677	90,208		(90,208)
	INTEREST EARNINGS	5,743	8,063	6,214	11,020	4,806
	DEBT FINANCING				188,012	188,012
	TRANSFERS IN OTHER FINANCING	229,690	154,434	130,321	131,518	1,197
TOTAL BY MAJOR ACCOUNT GROUP		281,686	332,174	226,743	330,550	103,807