

City Special Funds

Special Fund Budgets

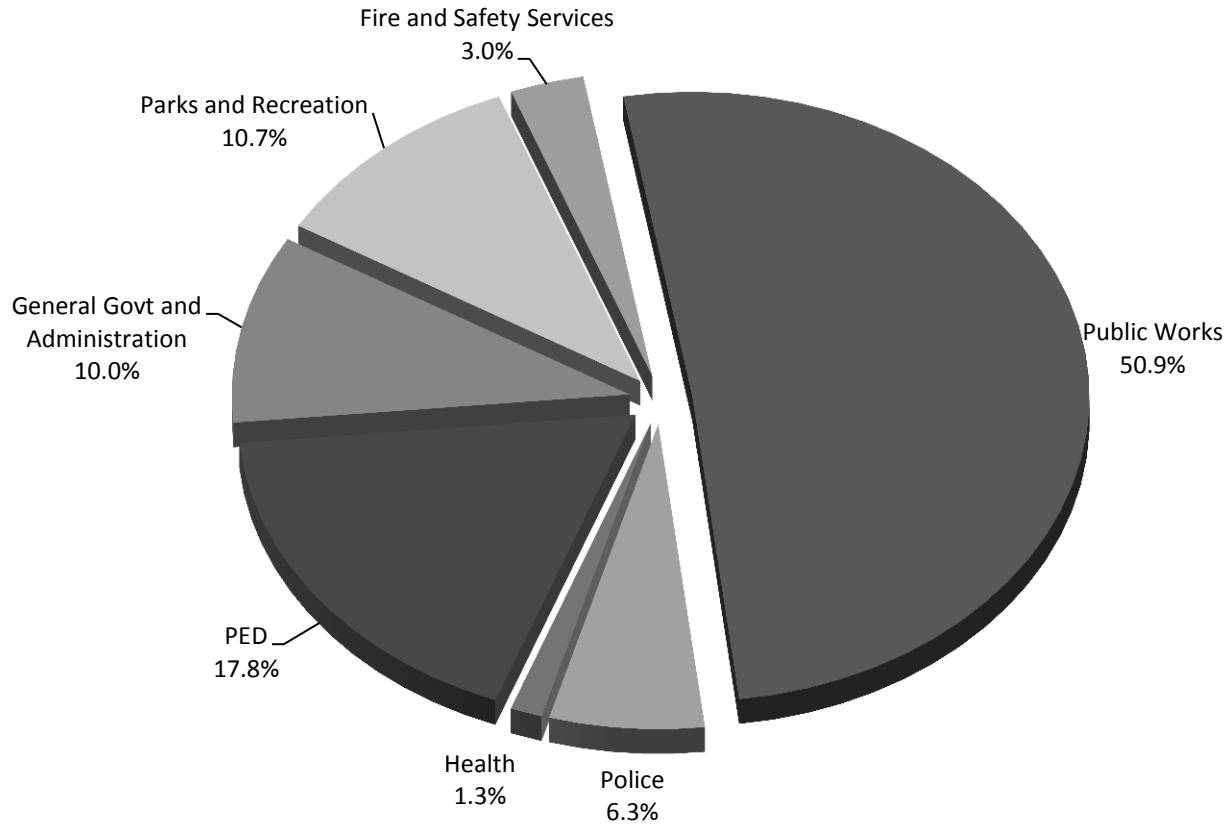
Special Fund Spending (By Department)			
Department	2013* Actual	2014* Adopted Budget	2015 Adopted Budget
Attorney	1,013,021	1,084,102	1,169,418
Emergency Management	3,114,433	1,243,524	990,000
Financial Services Office	14,349,305	15,230,590	14,681,182
Fire and Safety Services	6,749,594	7,005,256	8,170,632
General Government Accounts	0	2,465,658	2,465,658
StP-RC Health	3,248,970	3,492,903	3,573,455
HREEO	2,611,971	2,337,158	2,354,165
Human Resources	3,518,155	3,662,748	4,110,486
Mayor's Office	590,339	493,646	488,646
Parks and Recreation	28,634,375	31,501,684	28,972,111
Planning and Economic Development	84,127,065	45,537,173	48,274,982
Police	16,753,206	17,349,585	17,004,859
Public Works	120,445,328	143,216,435	137,993,074
Safety and Inspection	479,403	515,113	536,249
Office of Technology	25,542	263,620	191,000
Total	<u>285,660,707</u>	<u>275,399,195</u>	<u>270,975,916</u>

Special fund budgets are designed to track revenues and expenditures for specific designated purposes. Special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments and grants, which are typically restricted in some way. The restrictions require accounting in separate funds, which include operating funds, project funds, debt service funds and trust funds.

* Beginning in 2014, the City of Saint Paul transitioned to a new chart of accounts. The chart of accounts serves as the organizational structure for the City's finances and accounting. As part of that transition, 2013 actual expenses included several technical internal transfers that resulted in total spending levels higher than pattern. Previous years' data is reported as if the new chart had been in place in 2013 and 2014.

Special Fund Budgets

2015 Adopted Budget



General Government and Administration includes the City Attorney's Office, Emergency Management, Financial Services, General Government Accounts, HREEO, Human Resources, Mayor's Office, Safety and Inspection, and Technology.

Special Fund Budgets

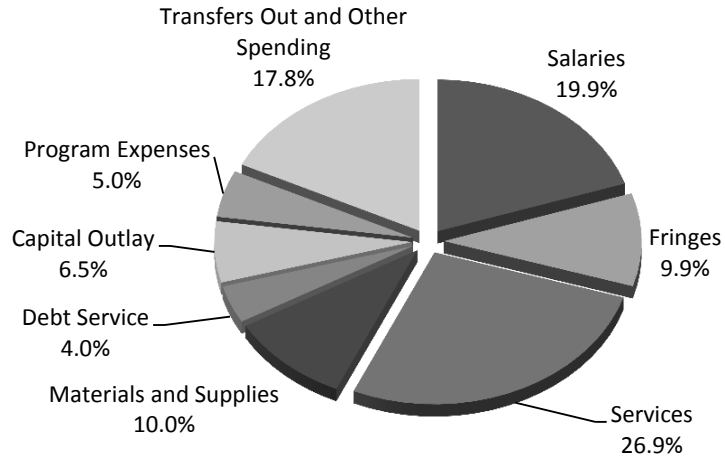
Special Fund Spending (By Major Account)			
Object	2013* Actual	2014* Adopted Budget	2015 Adopted Budget
Salaries	52,867,072	54,605,853	53,945,751
Fringes	24,733,717	26,490,999	26,902,102
Services	66,086,561	73,203,774	72,767,558
Materials and Supplies	24,541,219	25,882,967	27,181,444
Debt Service	3,562,390	10,272,803	10,788,894
Capital Outlay	10,825,031	23,886,069	17,585,676
Program Expenses	48,704,324	12,413,272	13,538,107
Transfers Out and Other Spending	<u>54,340,394</u>	<u>48,643,458</u>	<u>48,266,383</u>
Total	285,660,707	275,399,195	270,975,916

Special Fund Financing (Revenue By Source)			
Source	2013* Actual	2014* Adopted Budget	2015 Adopted Budget
Use of/Contribution to Fund Balance	0	14,043,898	4,362,311
Taxes	18,918,523	18,180,176	18,641,698
License and Permits	1,619,156	1,844,000	1,961,960
Intergovernmental Revenue	45,747,774	22,295,456	21,916,707
Fees, Sales and Services	125,144,841	136,355,069	140,800,288
Fines and Forfeitures	315,346	760,799	577,122
Debt Financing	2,282,831	12,572,991	14,047,599
Interest	387,558	1,116,586	478,772
Assessments	39,528,514	40,206,425	40,659,708
Transfers In and Other Financing	<u>48,215,296</u>	<u>28,023,795</u>	<u>27,529,751</u>
Total	282,159,839	275,399,195	270,975,916

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Special Fund Budgets

2015 Spending By Major Object



2015 Revenue By Source

