

# **City Special Funds**

## Special Fund Budgets

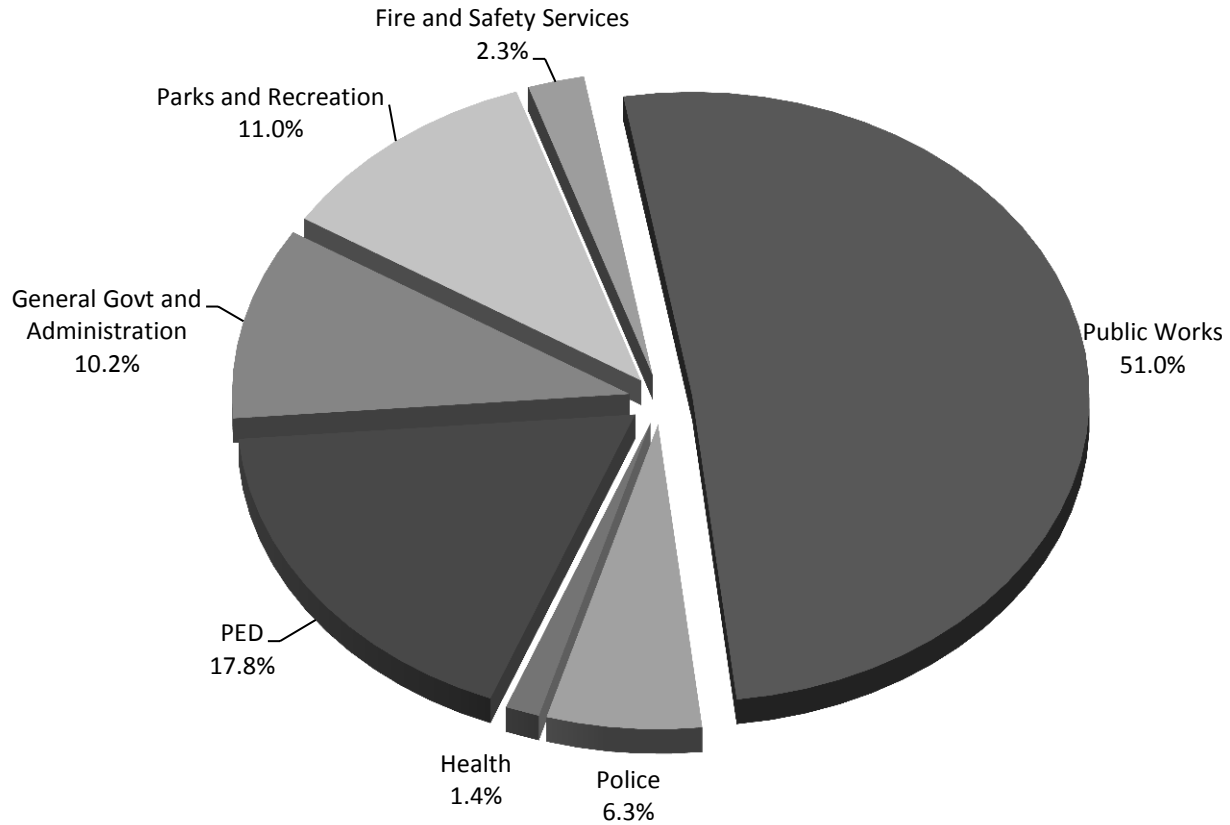
Special Fund Spending (By Department)			
Department	2013* Actual	2014* Adopted Budget	2015 Proposed Budget
Attorney	1,013,021	1,084,102	1,169,418
Emergency Management	3,114,433	1,243,524	990,000
Financial Services Office	14,349,305	15,230,590	14,681,183
Fire and Safety Services	6,749,594	7,005,256	6,087,632
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	28,887,733
Planning and Economic Development	84,127,065	45,537,173	46,745,670
Police	16,753,206	17,349,585	16,631,589
Public Works	120,445,328	143,216,435	134,067,625
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>262,980,508</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 Proposed 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

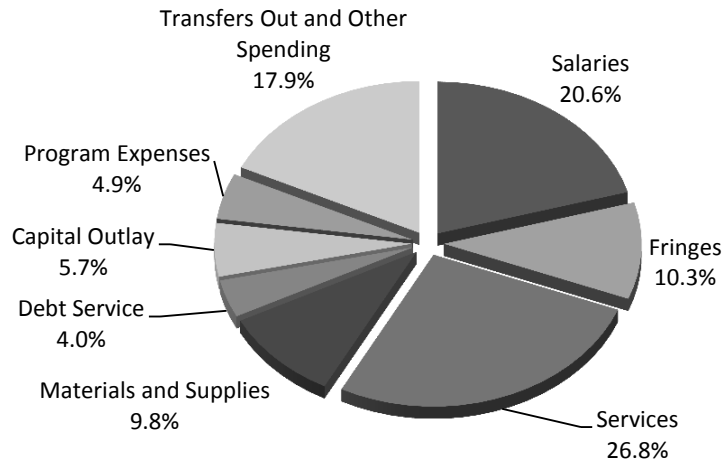
Special Fund Spending (By Major Account)			
Object	2013* Actual	2014* Adopted Budget	2015 Proposed Budget
Salaries	52,867,072	54,605,853	54,242,589
Fringes	24,733,717	26,490,999	27,073,475
Services	66,086,561	73,203,774	70,625,357
Materials and Supplies	24,541,219	25,882,967	25,719,721
Debt Service	3,562,390	10,272,803	10,403,692
Capital Outlay	10,825,031	23,886,069	15,010,187
Program Expenses	48,704,324	12,413,272	12,918,983
Transfers Out and Other Spending	<u>54,340,394</u>	<u>48,643,458</u>	<u>46,986,503</u>
Total	285,660,707	275,399,195	262,980,508

Special Fund Financing (Revenue By Source)			
Source	2013* Actual	2014* Adopted Budget	2015 Proposed Budget
Use of/Contribution to Fund Balance	0	14,043,898	3,219,048
Taxes	18,918,523	18,180,176	18,391,699
License and Permits	1,619,156	1,844,000	1,961,960
Intergovernmental Revenue	45,747,774	22,295,456	20,705,090
Fees, Sales and Services	125,144,841	136,355,069	138,256,467
Fines and Forfeitures	315,346	760,799	577,122
Debt Financing	2,282,831	12,572,991	12,112,741
Interest	387,558	1,116,586	816,382
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>26,280,291</u>
Total	282,159,839	275,399,195	262,980,508

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## 2015 Spending By Major Object



## 2015 Revenue By Source

