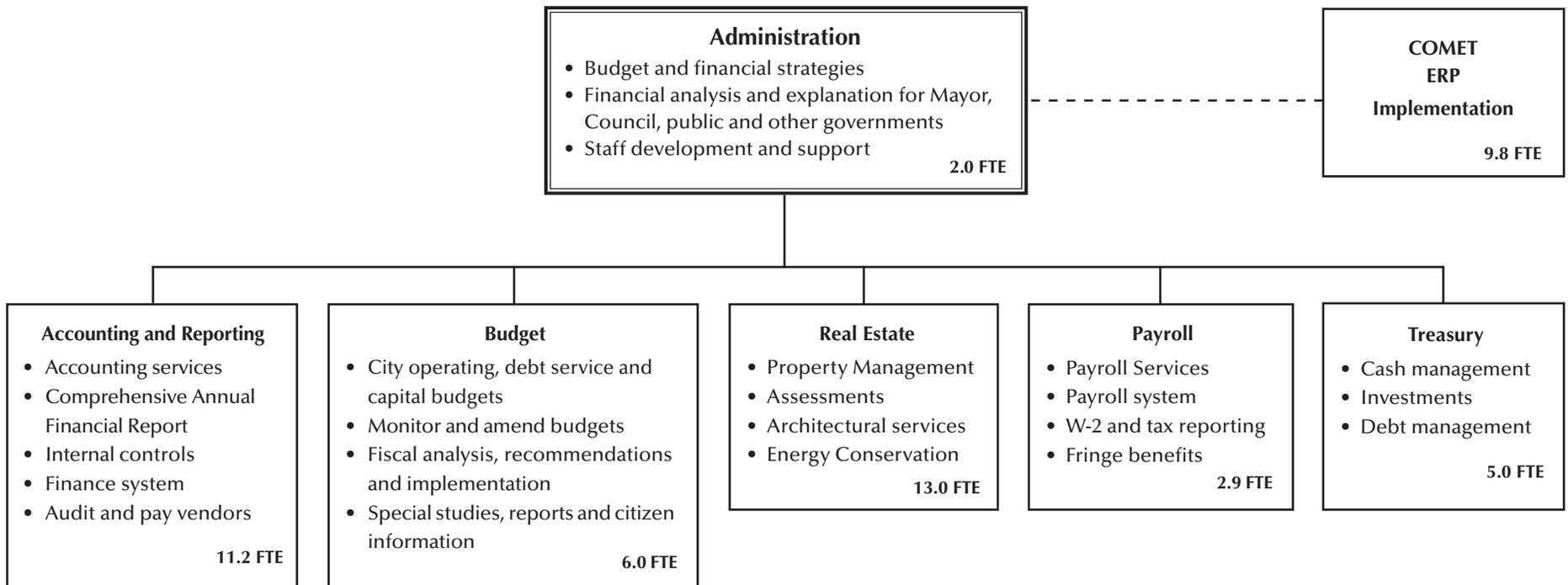


Financial Services

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



(Total 48.0 FTE)

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

8/02/12

2013 Mayor's 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 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.

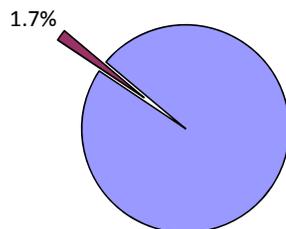
Accounting and Reporting ensures that all financial transactions and accounting practices conform to generally accepted accounting principles, state law, and city administrative code and policies; and ensures that those who do business with the City get paid correctly and on time.

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: \$3,874,488
- Total Special Fund Budget: \$11,529,542
- Total FTEs: 48.0
- 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 \$535 million debt portfolio.
- OFS processed 90,000+ payroll transactions in 2011, 95% as electronic fund transfers.
- OFS processes over \$250 million of annual payments to vendors.
- OFS 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 35th 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 2012 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.
- Successfully sold Sewer Revenue and General Obligation bonds with record low interest rates (\$27.75 million in FY12 to-date), utilizing various financing tools.
- Accurately paid existing debt on time and in full; complied with ongoing disclosure and arbitrage requirements.

2013 Mayor's Proposed Budget

Office of Financial Services

Fiscal Summary

	2011 Actual	2012 Adopted	2013 Proposed	Change	% Change	2012 Adopted FTE	2013 Proposed FTE*
Spending							
1000: General Fund	1,599,124	2,054,341	3,874,488	1,820,147	88.6%	18.70	29.30
2100: Special Revenue	1,713,335	1,467,063	1,467,063	-	0.0%	-	-
2200: Assessment	6,195,065	4,496,901	5,526,901	1,030,000	22.9%	1.80	1.80
2400: City Grants	1,161,087	1,111,982	-	(1,111,982)	-100.0%	-	-
7100: Central Services Internal	3,345,020	4,110,311	4,308,835	198,523	4.8%	16.90	15.90
7200: Services and Supplies Internal	462,849	305,902	226,743	(79,160)	-25.9%	1.00	1.00
Financing							
Citywide General Revenues**	156,304,201	165,743,763	173,077,002	7,333,239	4.4%		
1000: General Fund	1,091,698	255,133	768,298	513,165	201.1%		
2100: Special Revenue	1,713,472	1,467,063	1,467,063	-	0.0%		
2200: Assessment	5,860,457	4,496,901	5,526,901	1,030,000	22.9%		
2400: City Grants	1,446,562	1,111,982	-	(1,111,982)	-100.0%		
7100: Central Services Internal	3,712,118	4,110,311	4,308,832	198,521	4.8%		
7200: Services and Supplies Internal	281,686	305,902	226,744	(79,158)	-25.9%		

*For the 2013 Proposed Budget, 1.6 FTE in OFS shifted from the debt fund (displayed in separate section) to the general fund based on assignments. 9.0 FTE shifted with the COMET budget when it was moved from OTC to OFS.

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

Budget Changes Summary

The 2013 proposed OFS budget eliminates a position in the Real Estate design section and recognizes savings from underfilling a high-level position after a retirement. The proposed budget also includes a new accounting unit for COMET operations; these costs had previously been budgeted in an OTC special fund but are now budgeted in the OFS general fund. Other changes are technical current service level adjustments, including the end of a three-year stimulus grant for energy efficiency projects and revised estimates for assessment projects.

1000: General Fund**Office of Financial Services****Change from 2012 Adopted**

	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
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Current Service Level Adjustments

In addition to standard adjustments, two significant current service level items shift into the OFS General Fund from other parts of the budget. 1.6 FTE shifts from the Debt Service budget to better align staff responsibilities within the organizational structure and the COMET operating budget shifts from an OTC special fund.

Standard current service level adjustments	7,098	-	-
Shift COMET budget from OTC special fund	1,666,164	513,165	9.0
Staff shift from Debt Service budget	208,509	-	1.6
Subtotal:	<u>1,881,771</u>	<u>513,165</u>	<u>10.6</u>

Realign Positions

A vacancy is filled at a lower title after a retirement.

Staff adjustment	(61,630)	-	-
Subtotal:	<u>(61,630)</u>	<u>-</u>	<u>-</u>

Fund 1000 Budget Changes Total

	<u>1,820,141</u>	<u>513,165</u>	<u>10.6</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. In past years CDBG accounting was also included in this company.

Change from 2012 Adopted

	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
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No changes from 2012 adopted budget

	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>

Fund 2100 Budget Changes Total

	<u>-</u>	<u>-</u>	<u>-</u>
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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 2012 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments		1,030,000	1,030,000	-
	Subtotal:	1,030,000	1,030,000	-
Fund 2200 Budget Changes Total		1,030,000	1,030,000	-

2400: City Grants**Office of Financial Services**

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 2012 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments				-
A grant for energy projects ends in 2012. OFS has no other grant-funded activities.		(1,111,982)	(1,111,982)	
	Subtotal:	(1,111,982)	(1,111,982)	-
Fund 2400 Budget Changes Total		(1,111,982)	(1,111,982)	-

7100: Central Services Internal**Office of Financial Services**

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

	Change from 2012 Adopted		
	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments	293,106	198,521	-
Subtotal:	<u>293,106</u>	<u>198,521</u>	<u>-</u>
Reduce Design Services			
Eliminated a position in the Real Estate-Design team in order to address inadequate demand for services.			
Staff reduction	(94,583)	-	(1.0)
Subtotal:	<u>(94,583)</u>	<u>-</u>	<u>-</u>
Fund 7100 Budget Changes Total	<u><u>198,523</u></u>	<u><u>198,521</u></u>	<u><u>(1.0)</u></u>

7200: Services and Supplies Internal**Office of Financial Services**

Budget for Energy Initiatives Coordinator.

	Change from 2012 Adopted		
	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments	(79,160)	(79,158)	-
Subtotal:	<u>(79,160)</u>	<u>(79,158)</u>	<u>-</u>
Fund 7200 Budget Changes Total	<u><u>(79,160)</u></u>	<u><u>(79,158)</u></u>	<u><u>-</u></u>

Spending Reports

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

Department: FINANCIAL SERVICES

Budget Year: 2013

	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
Spending by Fund					
1000 GENERAL FUND	4,803,247	1,599,124	2,054,341	3,874,488	1,820,148
2100 SPECIAL REVENUE	42,786	1,713,335	1,467,063	1,467,063	-
2200 ASSESSMENT	5,968,509	6,195,065	4,496,901	5,526,902	1,030,000
2400 CITY GRANTS	1,498,513	1,161,087	1,111,982	0	(1,111,982)
7100 CENTRAL SERVICES INTERNAL	9,353,143	3,345,020	4,110,311	4,308,832	198,520
7200 SERVICES AND SUPPLIES INTERNAL	301,497	462,849	305,902	226,743	(79,159)
TOTAL SPENDING BY FUND	21,967,694	14,476,481	13,546,501	15,404,028	1,857,527
Spending by Major Account					
EMPLOYEE EXPENSE	3,454,990	3,480,746	3,777,600	4,867,801	1,090,201
SERVICES	2,477,826	2,338,073	2,130,075	1,911,974	(218,101)
MATERIALS AND SUPPLIES	646,800	365,438	697,544	493,641	(203,903)
CAPITAL OUTLAY	67,054	100,944	20,443	196,283	175,840
PROGRAM EXPENSE	946,948	810,803	423,797	202,000	(221,797)
DEBT SERVICE	523,374	180,979	1,034,749	1,104,749	70,000
TRANSFER OUT AND OTHER SPEND	13,850,702	7,199,498	5,462,293	6,627,580	1,165,287
TOTAL SPENDING BY MAJOR ACCOUNT	21,967,694	14,476,481	13,546,501	15,404,028	1,857,527
Financing by Major Account					
GENERAL FUND REVENUES	154,699,841	157,395,899	165,998,896	173,845,300	7,846,404
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS	-	-	(104,089)	67,123	171,212
TAXES	-	1,617,718	1,467,063	1,467,063	-
LICENSE AND PERMIT	5,900	8,350	8,000	10,000	2,000
INTERGOVERNMENTAL REVENUE	1,533,548	1,446,562	1,111,982	0	(1,111,982)
FEES SALES AND SERVICES	8,346,384	2,515,740	2,567,914	2,953,355	385,441
ASSESSMENTS	5,488,357	5,841,670	4,496,901	5,526,902	1,030,001
INTEREST EARNINGS	916,404	801,149	893,301	910,777	17,476
DEBT FINANCING	-	-	288,518	190,000	(98,518)
TRANSFERS IN OTHER FINANCING	2,077,019	783,106	762,569	404,321	(358,248)
TOTAL FINANCING BY MAJOR ACCOUNT	173,067,454	170,410,193	177,491,055	185,374,841	7,883,786

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	1,398,817	1,434,228	1,856,610	3,095,194	1,238,583					
SERVICES	114,864	140,039	137,082	710,146	573,064					
MATERIALS AND SUPPLIES	14,768	16,257	60,648	69,148	8,500					
DEBT SERVICE	226,483									
TRANSFER OUT AND OTHER SPEND	3,048,315	8,599								
TOTAL FOR DIVISION	4,803,247	1,599,124	2,054,341	3,874,488	1,820,147					
<u>Spending by Accounting Unit</u>										
1000000 GF COMPANY REVENUES	400,035	34								
1000110 FINANCIAL SERVICES	1,694,940	1,569,191	1,974,341	2,024,680	50,339	17.30	18.70	19.90	1.20	
1000111 COMET OPERATIONS				1,769,809	1,769,809			10.00	10.00	
1000125 GASB 34 IMPLEMENTATION	39,499									
1000140 REAL ESTATE SERVICES										
1030101 GOVT RESPONSIVENESS PR	395,908	4,900	35,000	35,000						
1030108 PROMOTE ST PAUL CITY F	2,272,864	25,000	45,000	45,000						
TOTAL FOR DIVISION	4,803,247	1,599,124	2,054,341	3,874,488	1,820,147	17.30	18.70	29.90	11.20	

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	42,774	84,423								
SERVICES	12	11,194								
TRANSFER OUT AND OTHER SPEND		1,617,718	1,467,063	1,467,063						
TOTAL FOR DIVISION	42,786	1,713,335	1,467,063	1,467,063						
<u>Spending by Accounting Unit</u>										
1030116 CDBG - ACCOUNTING	42,786	25,795					0.30			
1030130 VISIT SAINT PAUL CITY		1,617,718	1,467,063	1,467,063						
1030710 MINNEAPOLIS MUTUAL AID		69,822								
TOTAL FOR DIVISION	42,786	1,713,335	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: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	190,821	178,357	166,555	161,141	(5,413)					
SERVICES	681,570	508,901	35,058	32,260	(2,797)					
MATERIALS AND SUPPLIES			3,500	3,500						
PROGRAM EXPENSE	98,822	102,721	335,000	200,000	(135,000)					
TRANSFER OUT AND OTHER SPEND	4,997,296	5,405,086	3,956,789	5,130,000	1,173,211					
TOTAL FOR DIVISION	5,968,509	6,195,065	4,496,901	5,526,902	1,030,000					
<u>Spending by Accounting Unit</u>										
1060002 CPL OPERATING	5,800,216	5,669,137	4,496,901	5,526,902	1,030,000		1.90	1.80	2.00	0.20
1060954 DOWNTOWN FACADE PROGR		468,078								
1060955 FIRE PROTECTION SYSTEM	168,293	57,850								
TOTAL FOR DIVISION	5,968,509	6,195,065	4,496,901	5,526,902	1,030,000		1.90	1.80	2.00	0.20

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**

Fund: **2400 CITY GRANTS**

Budget Year: **2013**

Division: **FINANCIAL SERVICES**

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	55,695	25,191	61,845		(61,845)					
SERVICES	280,820	326,481	738,840		(738,840)					
MATERIALS AND SUPPLIES	316,299	996	224,500		(224,500)					
CAPITAL OUTLAY		100,944								
PROGRAM EXPENSE	845,698	707,474	86,797		(86,797)					
TOTAL FOR DIVISION	1,498,513	1,161,087	1,111,982		(1,111,982)					
<u>Spending by Accounting Unit</u>										
1032502 ENERGY SMART HOMES PRO	56,396	46,052	267,482		(267,482)					
1032503 MUNICIPAL BUILDINGS	238,106	287,143	654,500		(654,500)					
1032504 LED STREET LIGHTS	317,994	279								
1032505 ELECTRIC VEHICLE CHARG	9,053	116,530	160,000		(160,000)					
1032506 PUBLIC EDUC AND PORT T	534,470	23,492	30,000		(30,000)					
1032508 SOLAR AMERICA CITIES	342,495	687,590								
TOTAL FOR DIVISION	1,498,513	1,161,087	1,111,982		(1,111,982)					

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**

Fund: **7100 CENTRAL SERVICES INTERNAL**

Budget Year: 2013

Division: **FINANCIAL SERVICES**

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	1,673,075	1,657,294	1,585,535	1,503,822	(81,713)					
SERVICES	1,193,718	989,861	1,022,701	1,051,354	28,653					
MATERIALS AND SUPPLIES	315,733	348,184	406,442	420,107	13,665					
CAPITAL OUTLAY	67,054		20,443	196,283	175,840					
PROGRAM EXPENSE	2,428	607	2,000	2,000						
DEBT SERVICE	296,890	180,979	1,034,749	1,104,749	70,000					
TRANSFER OUT AND OTHER SPEND	5,804,245	168,095	38,441	30,517	(7,924)					
TOTAL FOR DIVISION	9,353,143	3,345,020	4,110,311	4,308,832	198,520					
<u>Spending by Accounting Unit</u>										
1010300 DISTRICT ENERGY ASSET	42,969	1,433	266,000	266,000						
1010301 UPPER LANDING INTERFUN	792		110,258	110,258						
1010303 WEST MIDWAY TIF LOAN	41,145	172,118	90,000	90,000						
1010304 FIRE STATION 1 & 10 LO	43,476	2,619								
1010305 DSI LEASE PROJECT NOTE			61,628	61,628						
1010306 RIVOLI BLUFF LOAN	2,540	4,546								
1010309 COMO POOL REPLACEMENT		9,886								
1011040 DESIGN GROUP	412,704	357,095	408,234	318,794	(89,440)		3.00	3.00	2.00	(1.00)
1011050 CITY HALL ANNEX	1,520,025	1,214,506	1,625,173	1,891,913	266,740		3.50	3.50	3.00	(0.50)
1011070 RE ADMIN & SERVICE FEE	812,430	767,695	887,789	892,333	4,544		7.50	6.50	7.00	0.50
1030117 CENTRAL SERVICE COST R	5,825,231	183,704					2.20			
1030120 TREASURY SPECIAL FISCA	651,831	631,418	661,230	677,906	16,676		3.90	3.90	3.00	(0.90)
TOTAL FOR DIVISION	9,353,143	3,345,020	4,110,311	4,308,832	198,520		20.10	16.90	15.00	(1.90)

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**

Fund: **7200 SERVICES AND SUPPLIES INTERNAL**

Budget Year: **2013**

Division: **FINANCIAL SERVICES**

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	93,809	101,253	107,054	107,643	589					
SERVICES	206,842	361,596	196,394	118,214	(78,180)					
MATERIALS AND SUPPLIES			2,454	886	(1,568)					
TRANSFER OUT AND OTHER SPEND	846									
TOTAL FOR DIVISION	301,497	462,849	305,902	226,743	(79,159)					
<u>Spending by Accounting Unit</u>										
1032501 ENERGY INITIATIVES/COO	301,497	462,849	305,902	226,743	(79,159)	1.00		1.00		1.00
TOTAL FOR DIVISION	301,497	462,849	305,902	226,743	(79,159)	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: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
40100-0	CURRENT PROPERTY TAX	49,368,720	46,535,535	69,301,646	70,275,657	974,011
40110-0	FISCAL DISPARITIES	12,443,409	13,667,686			
40130-0	CURRENT EXCESS TAX INCREMENT	577,773	819,255	2,101,771	2,264,296	162,525
40150-0	PROP TAX 1ST YEAR DELINQUENT	1,063,993	745,054	300,000	796,604	496,604
40160-0	PROP TAX 2ND YR DELINQUENT	(67,940)	147,893			
40170-0	PROP TAX 3RD YR DELINQUENT	(8,128)	100,308			
40180-0	PROP TAX 4TH YEAR DELINQUENT	(21,675)	32,554			
40190-0	PROP TAX 5TH YEAR DELINQUENT	3,938	8,680			
40200-0	PROP TAX 6TH YR AND PRIOR	893	8,078			
40210-0	DELINQUENT EXCESS TAX INCREMEN	33,774	(802)			
40280-0	PROPERTY TAX PENALTY	87,207	118,796			
40320-0	HOTEL MOTEL TAX	2,773,794	1,316,321	1,300,900	1,300,900	
40340-0	CONTAMINATION TAX	467	5,411			
40500-0	XCEL ENERGY ELECTRIC	19,996,801	20,290,770	20,459,650	20,459,650	
40520-0	DISTRICT ENERGY	1,433,042	1,480,360	1,475,000	1,475,000	
40530-0	DISTRICT ENERGY DEFERRED	260,183	342,372	419,613	521,613	102,000
40550-0	DISTRICT COOLING	399,502	407,449	390,000	390,000	
40560-0	ENERGY PARK	160,106	274,980	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	50,345,488	50,320,488	50,320,488	50,320,488	
42590-0	MARKET VALUE HOMESTEAD CREDIT	3,776	4,889			
42610-0	CITY SHARE STATE HWY RENT	39,545	75,548	1,000	1,000	
42620-0	CITY SHARE STATE COURT FINES		3,859,881	3,786,284	3,786,284	
42630-0	CITY SHARE MN DOT FINES	6,457	7,425	9,600	9,600	
43140-0	RETURNED PAYMENT FEE		10,847			
43250-0	PARKING	179,745	177,840	174,063	2,087,385	1,913,322
43340-0	COMMISSIONS PCARD	53,986	958	10,751	10,751	
44110-0	GARNISHMENT	1,350	1,140	700	700	

CITY OF SAINT PAUL
Financing by Company and Department

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

Budget Year: **2013**

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
44363-0	UTILITY COST RECOVERY			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	7,915,273
44808-0	ACCOUNTING SERVICES		160	2,750	2,750	
44830-0	INDIRECT COST RECOVERY		6,930,493			
44845-0	MISCELLANEOUS SERVICES	2,475	2,210			
47100-0	INTEREST ON INVESTMENTS	2,955,923	2,370,093	2,215,034	2,215,034	
47110-0	INCR (DECR) IN FV INVESTMENTS	(528,702)	1,998,594			
47140-0	INTEREST ON ADVANCE OR LOAN HI	60,144				
47170-0	OTHER INTEREST EARNED	14,537	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	10,135,530	16,910	7,259,760		(7,259,760)
49150-0	TRANSFER FR DEBT SERVICE FUND	991,039	1,486,251	165,454	165,454	
49160-0	TRANSFER FR CAPITAL PROJ FUND	822,394	798,355	98,576	129,910	31,334
49180-0	TRANSFER FR INTERNAL SERVICE F	201,316	162,525	25,000	25,000	
49190-0	TRANSFER FR CDBG			25,932	25,932	
49580-0	SALE OF CAPITAL ASSETS HISTORY		2,160,000			
49600-0	OUTSIDE CONTRIBUTION DONATIONS		12,550	20,000	20,000	
49610-0	CONTRIBUTION FROM OTHER FUNDS				513,165	513,165
49630-0	OTHER AGENCY SHARE OF COST	109,752	103,190	75,000	75,000	
49660-0	WILD RENT PAYMENT	226,484				
49870-0	REFUNDS OVERPAYMENTS	51				
49950-0	CASH OVER OR SHORT	9,153				
49970-0	OTHER MISC REVENUE	(11,463)	100			
49980-0	FORFEITED TAX SALE			121,000	121,000	
49990-0	MISC NON-OPER INCOME		715			
91050-0	CONTRIBUTION TO FUND BALANCE			(2,997,930)		2,997,930
TOTAL FOR REVENUE		154,699,841	157,395,899	165,998,896	173,845,300	7,846,404

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2100 SPECIAL REVENUE

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
40320-0	HOTEL MOTEL TAX		1,617,718	1,467,063	1,467,063	
49190-0	TRANSFER FR CDBG	42,786	25,932			
49630-0	OTHER AGENCY SHARE OF COST		69,822			
TOTAL FOR REVENUE		42,786	1,713,472	1,467,063	1,467,063	
2100	SPECIAL REVENUE	42,786	1,713,472	1,467,063	1,467,063	

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2200 ASSESSMENT

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
46100-0	CURRENT YEAR	3,261,622	3,403,435	2,975,901	3,200,000	224,099
46110-0	TAX EXEMPT PROPERTY	3,887	67,023	10,000	65,000	55,000
46120-0	TAX FORFEITED PROPERTY			5,000	5,000	
46130-0	PREPAID ASSESSMENT	1,839,364	1,828,748	1,200,000	1,720,902	520,902
46140-0	1ST YEAR DELINQUENT	254,983	280,235	175,000	275,000	100,000
46150-0	2ND YEAR DELINQUENT	37,871	120,905	30,000	120,000	90,000
46160-0	3RD YEAR DELINQUENT	8,399	9,631	10,000	10,000	
46170-0	4TH YEAR DELINQUENT	3,844	2,421	5,000	5,000	
46180-0	5TH YEAR AND PRIOR	570	1,568	1,000	1,000	
46200-0	ASSESSMENT PENALTY	77,817	127,704	85,000	125,000	40,000
49600-0	OUTSIDE CONTRIBUTION DONATIONS	3,500	18,787			
TOTAL FOR REVENUE		5,491,857	5,860,457	4,496,901	5,526,902	1,030,001
2200	ASSESSMENT	5,491,857	5,860,457	4,496,901	5,526,902	1,030,001

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2400 CITY GRANTS

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
42180-0	DEPT OF ENERGY	1,533,548	1,446,562	1,111,982		(1,111,982)
TOTAL FOR REVENUE		1,533,548	1,446,562	1,111,982		(1,111,982)
2400	CITY GRANTS	1,533,548	1,446,562	1,111,982		(1,111,982)

CITY OF SAINT PAUL
Financing by Company and Department

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

Budget Year: **2013**

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
41590-0	VACATION STREET AND ALLEY	5,900	8,350	8,000	10,000	2,000
43565-0	BUILDING RENTALS			1,840,492	1,896,020	55,528
44705-0	REAL ESTATE PLANNING AND DESIG	868,806	220,616	286,419	280,000	(6,419)
44710-0	REAL ESTATE SERVICE	1,444,166	2,214,590	369,044	687,127	318,083
44745-0	ADMINISTRATION FEE	9,007	1,599			
44830-0	INDIRECT COST RECOVERY	6,024,405	32,681			
47100-0	INTEREST ON INVESTMENTS	559,499	536,172	450,000	466,676	16,676
47140-0	INTEREST ON ADVANCE OR LOAN HI	356,767	259,234	437,886	437,886	
47170-0	OTHER INTEREST EARNED	139				
48310-0	ADVANCE FROM OTHER FUNDS			190,000	190,000	
49140-0	TRANSFER FR SPECIAL REVENUE FU	160,633	164,295	231,048	70,000	(161,048)
49160-0	TRANSFER FR CAPITAL PROJ FUND	166,360	131,520	257,500	164,000	(93,500)
49170-0	TRANSFER FR ENTERPRISE FUND	140,063	143,060	144,011		(144,011)
49180-0	TRANSFER FR INTERNAL SERVICE F	1,445,923				
49630-0	OTHER AGENCY SHARE OF COST				40,000	40,000
49690-0	CONTRIBUTION DEBT SERVICE					
49930-0	JURY DUTY PAY	30				
49950-0	CASH OVER OR SHORT					
91010-0	USE OF FUND BALANCE			211,230	211,230	
91050-0	CONTRIBUTION TO FUND BALANCE			(315,319)	(144,107)	171,212
TOTAL FOR REVENUE		11,181,697	3,712,118	4,110,311	4,308,832	198,521
7100	CENTRAL SERVICES INTERNAL	11,181,697	3,712,118	4,110,311	4,308,832	198,521

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 7200 SERVICES AND SUPPLIES INTERNA

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
44400-0	REPAYMENT OF LOAN		31,194	71,959	90,208	18,249
44845-0	MISCELLANEOUS SERVICES		15,059			
47130-0	INTEREST ON LOAN			5,415	6,214	799
47170-0	OTHER INTEREST EARNED		5,743			
48310-0	ADVANCE FROM OTHER FUNDS			98,518		(98,518)
49130-0	TRANSFER FR GENERAL FUND	52,250	51,422	60,797	53,631	(7,166)
49140-0	TRANSFER FR SPECIAL REVENUE FU	65,474	72,662	69,213	76,690	7,477
49970-0	OTHER MISC REVENUE		105,606			
91050-0	CONTRIBUTION TO FUND BALANCE					
TOTAL FOR REVENUE		117,724	281,686	305,902	226,743	(79,159)
7200	SERVICES AND SUPPLIES INTERNAL	117,724	281,686	305,902	226,743	(79,159)
GRAND TOTAL FOR FINANCIAL SERVICES		173,067,454	170,410,193	177,491,055	185,374,839	7,883,785

City of Saint Paul
Financing Plan by Department

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

Budget Year: **2013**

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Financing by Accounting Unit</u>						
1000000	GF COMPANY REVENUES	151,488,351	156,304,201	165,743,763	173,077,002	7,333,239
1000110	FINANCIAL SERVICES	1,512,807	929,513	65,133	65,133	
1000111	COMET OPERATIONS				513,165	513,165
1000120	TREASURY	(21,545)	21,545			
1000140	REAL ESTATE SERVICES	9,153	11,600			
1030101	GOVT RESPONSIVENESS PROG		12,550	35,000	35,000	
1030108	PROMOTE ST PAUL CITY FNDG	1,711,074	116,490	155,000	155,000	
TOTAL FOR DEPARTMENT		154,699,841	157,395,899	165,998,896	173,845,300	7,846,404
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				(2,997,930)		2,997,930
TAXES		88,505,860	86,300,701	95,903,448	97,638,588	1,735,140
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	15,740,205	9,828,595
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	1,159,101	(6,715,261)
TOTAL BY MAJOR ACCOUNT GROUP		154,699,841	157,395,899	165,998,896	173,845,300	7,846,404

City of Saint Paul
Financing Plan by Department

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

Budget Year: **2013**

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Financing by Accounting Unit</u>						
1030116	CDBG - ACCOUNTING	42,786	25,932			
1030130	VISIT SAINT PAUL CITY FUNDING		1,617,718	1,467,063	1,467,063	
1030710	MINNEAPOLIS MUTUAL AID 2011		69,822			
TOTAL FOR DEPARTMENT		42,786	1,713,472	1,467,063	1,467,063	
<u>Financing by Major Account</u>						
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**
Fund: **2200 ASSESSMENT**

Budget Year: **2013**

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<u>Financing by Accounting Unit</u>						
1060002	CPL OPERATING	5,188,917	5,554,680	4,496,901	5,526,902	1,030,001
1060953	ASSESSMENTS	140,490	125,159			
1060954	DOWNTOWN FACADE PROGRAM	162,450	172,119			
1060955	FIRE PROTECTION SYSTEMS		8,498			
TOTAL FOR DEPARTMENT		5,491,857	5,860,457	4,496,901	5,526,902	1,030,001
<u>Financing by Major Account</u>						
ASSESSMENTS		5,488,357	5,841,670	4,496,901	5,526,902	1,030,001
TRANSFERS IN OTHER FINANCING		3,500	18,787			
TOTAL BY MAJOR ACCOUNT GROUP		5,491,857	5,860,457	4,496,901	5,526,902	1,030,001

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 2400 CITY GRANTS

Budget Year: 2013

		2010	2011	2012	2013 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2012 Adopted
<u>Financing by Accounting Unit</u>						
1032502	ENERGY SMART HOMES PROGRAM	91,457	337,499	267,482		(267,482)
1032503	MUNICIPAL BUILDINGS	238,106	285,219	654,500		(654,500)
1032504	LED STREET LIGHTS	318,053	279			
1032505	ELECTRIC VEHICLE CHARGING STA	9,053	112,540	160,000		(160,000)
1032506	PUBLIC EDUC AND PORT TRILL BTU	534,469	23,434	30,000		(30,000)
1032508	SOLAR AMERICA CITIES	342,410	687,590			
TOTAL FOR DEPARTMENT		1,533,548	1,446,562	1,111,982		(1,111,982)
<u>Financing by Major Account</u>						
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
Fund: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2013

		2010	2011	2012	2013 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2012 Adopted
<u>Financing by Accounting Unit</u>						
1010300	DISTRICT ENERGY ASSET CONVERSI	306,877	232,801	266,000	266,000	
1010301	UPPER LANDING INTERFUND LOAN			110,258	110,258	
1010303	WEST MIDWAY TIF LOAN	16,145	300	90,000	90,000	
1010304	FIRE STATION 1 & 10 LOAN		2,619			
1010305	DSI LEASE PROJECT NOTE			61,628	61,628	
1010306	RIVOLI BLUFF LOAN	33,745	23,514			
1011040	DESIGN GROUP	850,962	220,616	316,419	310,000	(6,419)
1011050	CITY HALL ANNEX	2,699,343	1,777,775	1,625,173	1,891,913	266,740
1011070	RE ADMIN & SERVICE FEES	681,576	884,041	979,603	901,127	(78,476)
1030117	CENTRAL SERVICE COST RECOVERY	6,024,405	32,681			
1030120	TREASURY SPECIAL FISCAL SERVIC	568,645	537,771	661,230	677,906	16,676
TOTAL FOR DEPARTMENT		11,181,697	3,712,118	4,110,311	4,308,832	198,521
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				(104,089)	67,123	171,212
LICENSE AND PERMIT		5,900	8,350	8,000	10,000	2,000
FEES SALES AND SERVICES		8,346,384	2,469,487	2,495,955	2,863,147	367,192
INTEREST EARNINGS		916,404	795,405	887,886	904,562	16,676
DEBT FINANCING				190,000	190,000	
TRANSFERS IN OTHER FINANCING		1,913,009	438,875	632,559	274,000	(358,559)
TOTAL BY MAJOR ACCOUNT GROUP		11,181,697	3,712,118	4,110,311	4,308,832	198,521

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 7200 SERVICES AND SUPPLIES INTERNAL

Budget Year: 2013

		2010	2011	2012	2013 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2012 Adopted
<u>Financing by Accounting Unit</u>						
1032501	ENERGY INITIATIVES/COORDINATIO	117,724	281,686	305,902	226,743	(79,159)
TOTAL FOR DEPARTMENT		117,724	281,686	305,902	226,743	(79,159)
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS						
FEES SALES AND SERVICES						
			46,253	71,959	90,208	18,249
INTEREST EARNINGS						
			5,743	5,415	6,214	799
DEBT FINANCING						
				98,518		(98,518)
TRANSFERS IN OTHER FINANCING						
		117,724	229,690	130,010	130,321	311
TOTAL BY MAJOR ACCOUNT GROUP		117,724	281,686	305,902	226,743	(79,159)