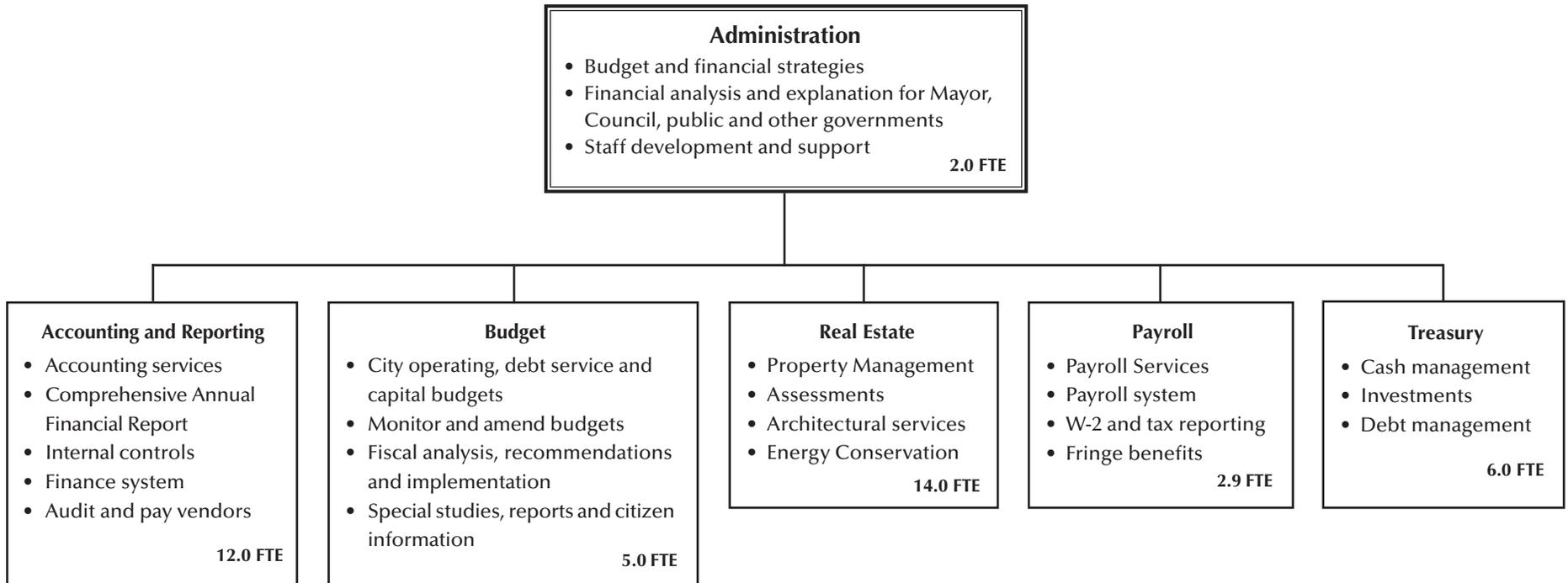


Financial Services

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



(Total 41.9 FTE)

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

8/02/11

**2012 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.

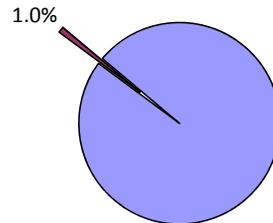
Accounting and Reporting ensures that all financial transactions and accounting practices conform to generally accepted accounting principles, state law, and city administrative code and policies; and ensures that those who do business with the City get paid correctly and on time.

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: 2,054,341
- Total Special Fund Budget: 11,192,740
- Total FTEs: 41.9
- Saint Paul's operating, capital and debt service budgets total over \$550 million.
- Saint Paul is one of only 213 municipalities nationally with a AAA bond rating.
- OFS manages over \$280 million of cash balances and a \$500 million debt portfolio.
- OFS processed 91,000+ payroll transactions in 2010, 95% as electronic fund transfers.
- OFS processes over \$200 million of annual payments to vendors.
- OFS processes over \$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 Officer's Association (GFOA) Certificate of Achievement for excellence in reporting for the 34th consecutive year.
- Maintained the city's AAA bond rating from Standard and Poor's and Aa1 with positive outlook by Moody's.
- Developed and implemented balanced 2011 operating, capital, and debt budgets.
- Implemented the budget module of the COMET project. Work on the finance modules are ongoing.
- On pace to complete 14 energy management system installations and 19 lighting retrofits citywide in 2011. Savings from energy management system installations and lighting retrofits in 2010 are projected to be over \$180,000.
- Facilitated the sale and issuance of \$57 million of bonds, for project financing or debt restructuring, utilizing various financing tools, resulting in record low interest rates and debt service savings.

2012 Mayor's Proposed Budget

Office of Financial Services

Fiscal Summary

	2010 Actual	2011 Adopted	2012 Proposed	Change	% Change	2011 Adopted FTE	2012 Proposed FTE*
Spending							
1000: General Fund	4,803,247	2,004,923	2,054,341	49,418	2.5%	17.30	18.70
2100: Special Revenue	42,786	1,492,995	1,467,063	(25,932)	-1.7%	0.30	-
2200: Assessment	5,968,509	5,542,568	4,795,803	(746,765)	-13.5%	1.90	1.80
2400: Grants	1,498,513	404,500	404,500	-	0.0%	-	-
7100: Central Services Internal	9,353,143	12,044,417	4,134,268	(7,910,149)	-65.7%	20.10	16.90
7200: Services and Supplies Internal	301,497	391,105	391,105	-	0.0%	1.00	1.00
Financing							
Citywide General Revenues**	151,488,351	165,640,273	165,639,531	(742)			
1000: General Fund	3,211,490	229,201	255,133	25,932	11.3%		
2100: Special Revenue	42,786	1,492,995	1,467,063	(25,932)	-1.7%		
2200: Assessment	5,491,857	5,542,568	5,045,803	(496,765)	-9.0%		
2400: Grants	1,533,548	404,500	404,500	-	0.0%		
7100: Central Services Internal	11,181,697	12,044,417	4,134,268	(7,910,149)	-65.7%		
7200: Services and Supplies Internal	117,724	391,105	391,105	-	0.0%		

*For the 2012 Proposed Budget, 2.5 FTE in OFS shifted from special funds to the general fund to avoid unnecessary transfers. 0.2 FTE was shifted to the debt fund based on assignments.

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

Budget Changes Summary

The 2012 OFS proposed budget eliminates an accounting support position and \$140,000 in General Fund support for the Real Estate Section. Real Estate made spending reductions and increased administrative charges on assessments to compensate for this loss of revenue. OFS also shifted two accounting units (CDBG accounting and central service cost recovery) into the General Fund to eliminate unnecessary transfers; these changes were cost neutral on net. Similarly, in the Assessment Company OFS eliminated a long-standing practice of budgeting for vacant building demolitions and then transferring those funds to the Department of Safety and Inspections (DSI), which actually does the work of demolishing vacant buildings. This change does not represent a change in service, but rather eliminates an unnecessary intrafund transfer.

1000: General Fund**Office of Financial Services**

		Change from 2011 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments				
Note: current service level includes shifting central service and CDBG accounting units to the general fund to reduce unnecessary transfers.				
		257,341	25,932	2.40
	Subtotal:	<u>257,341</u>	<u>25,932</u>	<u>2.40</u>
Eliminate Real Estate Support				
Eliminate General Fund support of Real Estate activities. Real Estate addresses this loss of revenue by eliminating a support position and fully recognizing administrative charges on assessments (see Company 7100 for details).				
	Eliminate transfer	(140,000)		
	Subtotal:	<u>(140,000)</u>	<u>-</u>	<u>-</u>
Reduce Auditing Support				
Reduce citywide auditing support in the accounting section.				
	Staff Reductions	(67,922)		(1.00)
	Subtotal:	<u>(67,922)</u>	<u>-</u>	<u>(1.00)</u>
Company 1000 Budget Changes Total		<u>49,419</u>	<u>25,932</u>	<u>1.40</u>

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 2011 Adopted		
		Spending	Financing	FTE
Current Service Level Adjustments				
		-	-	-
	Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>
Eliminated CDBG Accounting Unit				
Shifted the entire accounting unit to the General Fund to eliminate unnecessary transfers.				
	Shift employees and costs to general fund	(25,932)	(25,932)	(0.30)
	Subtotal:	<u>(25,932)</u>	<u>(25,932)</u>	<u>(0.30)</u>
Company 2100 Budget Changes Total		<u>(25,932)</u>	<u>(25,932)</u>	<u>(0.30)</u>

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 2011 Adopted		
	Spending	Financing	FTE
Current Service Level Adjustments	(496,765)	(496,765)	(0.10)
Subtotal:	<u>(496,765)</u>	<u>(496,765)</u>	<u>(0.10)</u>
Adjust Vacant Building Demolitions			
Due to the new chart of accounts, OFS and DSI both have accounting units in the Assessment Company. Instead of OFS budgeting a transfer to DSI for vacant building demolitions and also recognizing that amount in assessment revenues, now this item will be budgeted directly in the DSI budget. This eliminates an unnecessary intrafund transfer.			
Shift costs to DSI assessment budget	(250,000)	(250,000)	-
Company 2200 Budget Changes Total	<u>(746,765)</u>	<u>(746,765)</u>	<u>(0.10)</u>

2400: 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 2011 Adopted		
	Spending	Financing	FTE
No Changes from 2011 Adopted Budget	-	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>
Company 2400 Budget Changes Total	<u>-</u>	<u>-</u>	<u>-</u>

7100: Central Services Internal

Office of Financial Services

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

	Change from 2011 Adopted		
	Spending	Financing	FTE
Current Service Level Adjustments	(870,577)	(956,201)	-
Subtotal:	(870,577)	(956,201)	-
Shift Central Service activity to General Fund			
Eliminated Central Service activity and shifted relevant costs to the General Fund. This reduces unnecessary transfers.			
Shift employees and costs to general fund	(6,954,448)	(6,954,448)	(2.20)
Subtotal:	(6,954,448)	(6,954,448)	(2.20)
Eliminate Real Estate Support from the General Fund			
Real Estate previously received an annual allocation from the general fund. To compensate for the loss of revenue, Real Estate eliminated a vacant support position and fully recognized administrative charges on assessments.			
Eliminate General Fund support		(140,000)	
Increase Real Estate fees from 7 to 8% for assessments		43,000	
Increase Real Estate fee by \$10/parcel for summary abatements		97,500	
Staff Reductions	(85,124)		(1.00)
Subtotal:	(85,124)	500	(1.00)
Company 7100 Budget Changes Total	(7,910,149)	(7,910,149)	(3.20)

7200: Services and Supplies Internal

Office of Financial Services

Budget for Energy Initiatives Coordinator.

	Change from 2011 Adopted		
	Spending	Financing	FTE
No Changes from 2011 Adopted Budget	-	-	-
Subtotal:	-	-	-
Company 7200 Budget Changes Total	-	-	-

Spending Reports

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

Department: FINANCIAL SERVICES

Budget Year: 2012

	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Fund</u>					
1000 GENERAL FUND	3,617,099	4,803,247	2,004,923	2,054,341	49,418
2100 SPECIAL REVENUE	19,782	42,786	1,492,995	1,467,063	(25,932)
2200 ASSESSMENT	6,198,028	5,968,509	5,542,568	4,795,802	(746,765)
2400 CITY GRANTS	2,926	1,498,513	404,500	404,500	(0)
7100 CENTRAL SERVICES INTERNAL	10,513,389	9,353,143	12,044,417	4,134,267	(7,910,150)
7200 SERVICES AND SUPPLIES INTERNAL	146,908	301,497	391,105	391,106	1
TOTAL SPENDING BY FUND	<u>20,498,131</u>	<u>21,967,694</u>	<u>21,880,509</u>	<u>13,247,080</u>	<u>(8,633,429)</u>
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE	3,342,170	3,461,498	3,810,515	3,715,755	(94,760)
SERVICES	1,272,558	2,477,826	2,068,318	1,641,959	(426,359)
MATERIALS AND SUPPLIES	394,194	646,800	705,339	669,912	(35,427)
CAPITAL OUTLAY	168,616	67,054	895,443	20,443	(875,000)
PROGRAM EXPENSE	(182)	946,948	2,000	2,000	0
DEBT SERVICE	1,761,069	523,374	1,231,671	1,056,064	(175,607)
TRANSFER OUT AND OTHER SPEND	13,559,706	13,444,159	13,167,223	6,140,947	(7,026,276)
TOTAL SPENDING BY MAJOR ACCOUNT	<u>20,498,131</u>	<u>21,567,659</u>	<u>21,880,509</u>	<u>13,247,080</u>	<u>(8,633,429)</u>
<u>Financing by Major Account</u>					
GENERAL FUND REVENUES	150,723,062	154,699,841	165,869,474	165,960,947	91,473
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS	-	-	84,198	(104,643)	(188,841)
TAXES	-	-	1,467,063	1,467,063	-
LICENSE AND PERMIT	7,600	5,900	10,000	8,000	(2,000)
INTERGOVERNMENTAL REVENUE	-	1,533,548	404,500	404,500	(0)
FEES SALES AND SERVICES	6,504,556	8,346,384	7,805,062	2,519,911	(5,285,151)
ASSESSMENTS	5,868,820	5,488,357	5,542,568	4,795,803	(746,765)
INTEREST EARNINGS	980,863	916,404	887,886	887,886	0
DEBT FINANCING	7,027,343	-	439,772	439,772	-
TRANSFERS IN OTHER FINANCING	3,158,127	2,077,019	3,234,536	774,446	(2,460,090)
TOTAL FINANCING BY MAJOR ACCOUNT	<u>174,270,371</u>	<u>173,067,454</u>	<u>185,745,059</u>	<u>177,153,685</u>	<u>(8,591,374)</u>

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	1,461,007	1,398,817	1,690,187	1,856,610	166,423					
SERVICES	60,320	114,864	253,288	137,082	(116,206)					
MATERIALS AND SUPPLIES	10,385	14,768	61,448	60,648	(800)					
DEBT SERVICE		226,483								
TRANSFER OUT AND OTHER SPEND	2,085,387	3,048,315								
TOTAL FOR DIVISION	3,617,099	4,803,247	2,004,923	2,054,341	49,418					
<u>Spending by Accounting Unit</u>										
1000000 GF COMPANY REVENUES		400,035								
1000110 FINANCIAL SERVICES	1,503,994	1,694,940	1,784,923	1,974,341	189,418			17.30	18.70	1.40
1000125 GASB 34 IMPLEMENTATION	2,718	39,499								
1000140 REAL ESTATE SERVICES			140,000		(140,000)					
1030101 GOVT RESPONSIVENESS PR	408,781	395,908	35,000	35,000						
1030108 PROMOTE ST PAUL CITY F	1,701,606	2,272,864	45,000	45,000						
TOTAL FOR DIVISION	3,617,099	4,803,247	2,004,923	2,054,341	49,418			17.30	18.70	1.40

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: **2012**

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	19,770	42,774	23,894		(23,894)					
SERVICES	12	12	2,039		(2,039)					
TRANSFER OUT AND OTHER SPEND			1,467,063	1,467,063						
TOTAL FOR DIVISION	19,782	42,786	1,492,995	1,467,063	(25,932)					
<u>Spending by Accounting Unit</u>										
1030116 CDBG - ACCOUNTING	19,782	42,786	25,932		(25,932)			0.30		(0.30)
1030130 VISIT SAINT PAUL CITY			1,467,063	1,467,063						
TOTAL FOR DIVISION	19,782	42,786	1,492,995	1,467,063	(25,932)			0.30		(0.30)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	152,578	190,821	183,846	166,555	(17,291)					
SERVICES	273,933	681,570	480,221	35,058	(445,164)					
MATERIALS AND SUPPLIES			3,500	3,500						
PROGRAM EXPENSE		98,822								
TRANSFER OUT AND OTHER SPEND	5,771,517	4,997,296	4,875,000	4,590,690	(284,310)					
TOTAL FOR DIVISION	6,198,028	5,968,509	5,542,568	4,795,802	(746,765)					
<u>Spending by Accounting Unit</u>										
1060002 CPL OPERATING	6,198,028	5,800,216	5,542,568	4,795,802	(746,765)			1.90	1.80	(0.10)
1060955 FIRE PROTECTION SYSTEM		168,293								
TOTAL FOR DIVISION	6,198,028	5,968,509	5,542,568	4,795,802	(746,765)			1.90	1.80	(0.10)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE		55,695								
SERVICES		280,820	205,000	205,000						
MATERIALS AND SUPPLIES		316,299	199,500	199,500						
PROGRAM EXPENSE		845,698								
TRANSFER OUT AND OTHER SPEND	2,926									
TOTAL FOR DIVISION	2,926	1,498,513	404,500	404,500						
<u>Spending by Accounting Unit</u>										
1030410 REPUBLICAN NATIONAL CO	2,926									
1032502 ENERGY SMART HOMES PRO		56,396								
1032503 MUNICIPAL BUILDINGS		238,106	404,500	404,500						
1032504 LED STREET LIGHTS		317,994								
1032505 ELECTRIC VEHICLE CHARG		9,053								
1032506 PUBLIC EDUC AND PORT T		534,470								
1032508 SOLAR AMERICA CITIES		342,495								
TOTAL FOR DIVISION	2,926	1,498,513	404,500	404,500						

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	1,612,851	1,673,075	1,806,727	1,585,535	(221,192)					
SERVICES	888,419	1,193,718	845,825	984,067	138,243					
MATERIALS AND SUPPLIES	383,810	315,733	438,437	403,810	(34,627)					
CAPITAL OUTLAY	168,616	67,054	895,443	20,443	(875,000)					
PROGRAM EXPENSE	(182)	2,428	2,000	2,000						
DEBT SERVICE	1,761,069	296,890	1,231,671	1,056,064	(175,607)					
TRANSFER OUT AND OTHER SPEND	5,698,806	5,804,245	6,824,314	82,348	(6,741,966)					
TOTAL FOR DIVISION	10,513,389	9,353,143	12,044,417	4,134,267	(7,910,150)					
Spending by Accounting Unit										
1010300 DISTRICT ENERGY ASSET	95,207	42,969	266,000	266,000						
1010301 UPPER LANDING INTERFUN	73,990	792	110,258	110,258						
1010303 WEST MIDWAY TIF LOAN	52,340	41,145	90,000	90,000						
1010304 FIRE STATION 1 & 10 LO	88,824	43,476								
1010305 DSI LEASE PROJECT NOTE	43,982		61,628	61,628						
1010306 RIVOLI BLUFF LOAN	899,862	2,540								
1011040 DESIGN GROUP	397,269	412,704	403,484	408,234	4,750			3.00	3.00	
1011050 CITY HALL ANNEX	1,561,864	1,520,025	2,540,363	1,625,173	(915,190)			3.50	3.50	
1011070 RE ADMIN & SERVICE FEE	854,699	812,430	983,484	911,745	(71,739)			7.50	6.50	(1.00)
1030117 CENTRAL SERVICE COST R	5,784,415	5,825,231	6,954,448		(6,954,448)			2.20		(2.20)
1030120 TREASURY SPECIAL FISCA	660,936	651,831	634,752	661,230	26,477			3.90	3.90	
TOTAL FOR DIVISION	10,513,389	9,353,143	12,044,417	4,134,267	(7,910,150)			20.10	16.90	(3.20)

CITY OF SAINT PAUL
Spending Plan Summary

Department: **FINANCIAL SERVICES**

Budget Year: **2012**

Fund: **7200 SERVICES AND SUPPLIES INTERNAL**

Division: **FINANCIAL SERVICES**

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	95,965	93,809	105,860	107,054	1,194					
SERVICES	49,873	206,842	281,945	280,752	(1,193)					
MATERIALS AND SUPPLIES			2,454	2,454						
TRANSFER OUT AND OTHER SPEND	1,070	846	846	846						
TOTAL FOR DIVISION	146,908	301,497	391,105	391,106	1					
<u>Spending by Accounting Unit</u>										
1032501 ENERGY INITIATIVES/COO	146,908	301,497	391,105	391,106	1			1.00	1.00	
TOTAL FOR DIVISION	146,908	301,497	391,105	391,106	1			1.00	1.00	

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 1000 GENERAL FUND

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
40100-0	CURRENT PROPERTY TAX	45,350,987	49,368,720	60,004,847	70,724,944	10,720,097
40110-0	FISCAL DISPARITIES	10,194,565	12,443,409			
40130-0	CURRENT EXCESS TAX INCREMENT	216,833	577,773	578,000	740,525	162,525
40150-0	PROP TAX 1ST YEAR DELINQUENT	846,128	1,063,993	289,063	300,000	10,937
40160-0	PROP TAX 2ND YR DELINQUENT	75,352	(67,940)			
40170-0	PROP TAX 3RD YR DELINQUENT	20,105	(8,128)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	16,794	(21,675)			
40190-0	PROP TAX 5TH YEAR DELINQUENT	4,463	3,938			
40200-0	PROP TAX 6TH YR AND PRIOR	10,587	893			
40210-0	DELINQUENT EXCESS TAX INCREMEN	6,268	33,774			
40280-0	PROPERTY TAX PENALTY	55,042	87,207			
40320-0	HOTEL MOTEL TAX	2,422,636	2,773,794	1,198,400	1,300,900	102,500
40340-0	CONTAMINATION TAX	6,872	467			
40500-0	XCEL ENERGY ELECTRIC	18,885,293	19,996,801	20,459,650	20,459,650	
40520-0	DISTRICT ENERGY	1,337,914	1,433,042	1,475,000	1,475,000	
40530-0	DISTRICT ENERGY DEFERRED	173,043	260,183	917,373	419,613	(497,760)
40540-0	DE EMPIRE BUILDER	12,253				
40550-0	DISTRICT COOLING	346,913	399,502	390,000	390,000	
40560-0	ENERGY PARK	144,022	160,106	154,868	154,868	
41100-0	BUSINESS LICENSE			900,000	1,435,000	535,000
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	56,013,366	50,345,488	62,505,032	50,320,488	(12,184,544)
42590-0	MARKET VALUE HOMESTEAD CREDIT	2,134,757	3,776	3,500,000		(3,500,000)
42610-0	CITY SHARE STATE HWY RENT	3,223	39,545	1,000	1,000	
42620-0	CITY SHARE STATE COURT FINES			3,300,000	3,486,283	186,283
42630-0	CITY SHARE MN DOT FINES	5,063	6,457	9,600	9,600	
43250-0	PARKING	178,654	179,745	170,000	174,063	4,063
43340-0	COMMISSIONS PCARD		53,986	10,751	10,751	
44110-0	GARNISHMENT	1,290	1,350	700	700	

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 1000 GENERAL FUND

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
44363-0	UTILITY COST RECOVERY				5,000,000	5,000,000
44415-0	DEFERRED LOAN REPAYMENT	575,000	575,000	148,346	723,346	575,000
44845-0	MISCELLANEOUS SERVICES	160	2,475	2,750	2,750	
47100-0	INTEREST ON INVESTMENTS	2,374,070	2,955,923	2,415,034	2,415,034	
47110-0	INCR (DECR) IN FV INVESTMENTS	2,798	(528,702)			
47140-0	INTEREST ON ADVANCE OR LOAN HI	125,889	60,144			
47170-0	OTHER INTEREST EARNED		14,537			
48300-0	REPAY MENT OF ADVANCE	191,360				
49100-0	TRANSFER FROM COMPONENT UNIT			83,640	83,640	
49130-0	TRANSFER FR GENERAL FUND	395,909				
49140-0	TRANSFER FR SPECIAL REVENUE FU	8,472,736	10,135,530	6,741,966	7,259,760	517,794
49150-0	TRANSFER FR DEBT SERVICE FUND		991,039	165,454	165,454	
49160-0	TRANSFER FR CAPITAL PROJ FUND		822,394	192,000	98,576	(93,424)
49180-0	TRANSFER FR INTERNAL SERVICE F	25,000	201,316	25,000	25,000	
49190-0	TRANSFER FR CDBG				25,932	25,932
49600-0	OUTSIDE CONTRIBUTION DONATIONS			20,000	20,000	
49630-0	OTHER AGENCY SHARE OF COST	88,102	109,752	75,000	75,000	
49660-0	WILD RENT PAYMENT		226,484			
49870-0	REFUNDS OVERPAYMENTS		51			
49950-0	CASH OVER OR SHORT	9,441	9,153			
49970-0	OTHER MISC REVENUE	175	(11,463)			
49980-0	FORFEITED TAX SALE			121,000	121,000	
91010-0	USE OF FUND BALANCE					
91050-0	CONTRIBUTION TO FUND BALANCE				(2,997,930)	(2,997,930)
TOTAL FOR REVENUE		150,723,062	154,699,841	165,869,474	165,960,947	91,473
1000	GENERAL FUND	150,723,062	154,699,841	165,869,474	165,960,947	91,473

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2100 SPECIAL REVENUE

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
40320-0	HOTEL MOTEL TAX			1,467,063	1,467,063	
49190-0	TRANSFER FR CDBG	19,782	42,786	25,932		(25,932)
TOTAL FOR REVENUE		19,782	42,786	1,492,995	1,467,063	(25,932)
2100	SPECIAL REVENUE	19,782	42,786	1,492,995	1,467,063	(25,932)

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2200 ASSESSMENT

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
46100-0	CURRENT YEAR	3,263,337	3,261,622	3,517,568	3,274,803	(242,765)
46110-0	TAX EXEMPT PROPERTY		3,887	100,000	10,000	(90,000)
46120-0	TAX FORFEITED PROPERTY			50,000	5,000	(45,000)
46130-0	PREPAID ASSESSMENT	2,332,784	1,839,364	1,600,000	1,200,000	(400,000)
46140-0	1ST YEAR DELINQUENT	166,515	254,983	135,000	175,000	40,000
46150-0	2ND YEAR DELINQUENT	19,854	37,871	30,000	30,000	
46160-0	3RD YEAR DELINQUENT	6,220	8,399	10,000	10,000	
46170-0	4TH YEAR DELINQUENT	1,406	3,844	5,000	5,000	
46180-0	5TH YEAR AND PRIOR	707	570	10,000	1,000	(9,000)
46200-0	ASSESSMENT PENALTY	77,998	77,817	85,000	85,000	
49600-0	OUTSIDE CONTRIBUTION DONATIONS	3,250	3,500			
TOTAL FOR REVENUE		5,872,070	5,491,857	5,542,568	4,795,803	(746,765)
2200	ASSESSMENT	5,872,070	5,491,857	5,542,568	4,795,803	(746,765)

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 2400 CITY GRANTS

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	<u>Change From</u>
						2011 Adopted
42180-0	DEPT OF ENERGY		1,533,548	404,500	404,500	
47100-0	INTEREST ON INVESTMENTS	2,926				
TOTAL FOR REVENUE		2,926	1,533,548	404,500	404,500	
2400	CITY GRANTS	2,926	1,533,548	404,500	404,500	

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
41590-0	VACATION STREET AND ALLEY	7,600	5,900	10,000	8,000	(2,000)
42180-0	DEPT OF ENERGY					
43565-0	BUILDING RENTALS				1,840,492	1,840,492
44115-0	INSTITUTIONAL NETWORK USER FEE	84				
44705-0	REAL ESTATE PLANNING AND DESIG	268,168	868,806	333,484	286,419	(47,065)
44710-0	REAL ESTATE SERVICE	378,451	1,444,166	517,130	393,000	(124,130)
44745-0	ADMINISTRATION FEE	57,659	9,007			
44830-0	INDIRECT COST RECOVERY	5,800,193	6,024,405	6,954,448		(6,954,448)
47100-0	INTEREST ON INVESTMENTS	464,537	559,499	450,000	450,000	
47140-0	INTEREST ON ADVANCE OR LOAN HI	513,399	356,767	437,886	437,886	
47170-0	OTHER INTEREST EARNED		139			
48300-0	REPAY MENT OF ADVANCE	6,647,343				
48310-0	ADVANCE FROM OTHER FUNDS	380,000		190,000	190,000	
49130-0	TRANSFER FR GENERAL FUND					
49140-0	TRANSFER FR SPECIAL REVENUE FU	156,494	160,633	163,294	231,048	67,754
49160-0	TRANSFER FR CAPITAL PROJ FUND	170,550	166,360	220,000	257,500	37,500
49170-0	TRANSFER FR ENTERPRISE FUND		140,063	143,060	144,011	951
49180-0	TRANSFER FR INTERNAL SERVICE F		1,445,923			
49690-0	CONTRIBUTION DEBT SERVICE	1,688,743		2,540,363		(2,540,363)
49870-0	REFUNDS OVERPAYMENTS	1,522				
49910-0	REFUND FOR PRIOR YEAR OVERPAYM	2,747				
49930-0	JURY DUTY PAY	180	30			
49950-0	CASH OVER OR SHORT	(10)				
91010-0	USE OF FUND BALANCE			184,752	211,230	26,478
91050-0	CONTRIBUTION TO FUND BALANCE			(100,000)	(315,319)	(215,319)
TOTAL FOR REVENUE		16,537,661	11,181,697	12,044,417	4,134,267	(7,910,150)
7100 CENTRAL SERVICES INTERNAL		16,537,661	11,181,697	12,044,417	4,134,267	(7,910,150)

CITY OF SAINT PAUL
Financing by Company and Department

Department: FINANCIAL SERVICES
 Company: 7200 SERVICES AND SUPPLIES INTERNA

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
48310-0	ADVANCE FROM OTHER FUNDS			249,772	249,772	
49130-0	TRANSFER FR GENERAL FUND	52,926	52,250	51,120	51,120	
49140-0	TRANSFER FR SPECIAL REVENUE FU	61,944	65,474	75,747	75,747	
49160-0	TRANSFER FR CAPITAL PROJ FUND	1,000,000				
49970-0	OTHER MISC REVENUE			15,020	15,020	
91050-0	CONTRIBUTION TO FUND BALANCE			(554)	(554)	
TOTAL FOR REVENUE		1,114,870	117,724	391,105	391,105	
7200	SERVICES AND SUPPLIES INTERNAL	1,114,870	117,724	391,105	391,105	
GRAND TOTAL FOR FINANCIAL SERVICES		174,270,371	173,067,454	185,745,059	177,153,685	(8,591,374)

City of Saint Paul
Financing Plan by Department

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

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1000000	GF COMPANY REVENUES	148,298,849	151,488,351	165,640,273	165,705,814	65,541
1000110	FINANCIAL SERVICES	301,625	1,512,807	39,201	65,133	25,932
1000120	TREASURY		(21,545)			
1000140	REAL ESTATE SERVICES	9,441	9,153			
1030101	GOVT RESPONSIVENESS PROG	395,909		35,000	35,000	
1030108	PROMOTE ST PAUL CITY FNDG	1,717,238	1,711,074	155,000	155,000	
TOTAL FOR DEPARTMENT		150,723,062	154,699,841	165,869,474	165,960,947	91,473
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS					(2,997,930)	(2,997,930)
TAXES		80,126,069	88,505,860	85,467,201	95,965,500	10,498,299
LICENSE AND PERMIT				900,000	2,960,000	2,060,000
INTERGOVERNMENTAL REVENUE		58,156,410	50,395,266	69,330,632	53,832,371	(15,498,261)
FEES SALES AND SERVICES		755,104	812,556	332,547	5,911,610	5,579,063
INTEREST EARNINGS		2,502,757	2,501,902	2,415,034	2,415,034	
DEBT FINANCING		191,360				
TRANSFERS IN OTHER FINANCING		8,991,362	12,484,257	7,424,060	7,874,362	450,302
TOTAL BY MAJOR ACCOUNT GROUP		150,723,062	154,699,841	165,869,474	165,960,947	91,473

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 2100 SPECIAL REVENUE

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1030116	CDBG - ACCOUNTING	19,782	42,786	25,932		(25,932)
1030130	VISIT SAINT PAUL CITY FUNDING			1,467,063	1,467,063	
TOTAL FOR DEPARTMENT		19,782	42,786	1,492,995	1,467,063	(25,932)
<u>Financing by Major Account</u>						
TAXES				1,467,063	1,467,063	
TRANSFERS IN OTHER FINANCING		19,782	42,786	25,932		(25,932)
TOTAL BY MAJOR ACCOUNT GROUP		19,782	42,786	1,492,995	1,467,063	(25,932)

City of Saint Paul
Financing Plan by Department

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

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1060002	CPL OPERATING	5,681,016	5,188,917	5,542,568	4,795,803	(746,765)
1060953	ASSESSMENTS	112,908	140,490			
1060954	DOWNTOWN FACADE PROGRAM	78,146	162,450			
TOTAL FOR DEPARTMENT		5,872,070	5,491,857	5,542,568	4,795,803	(746,765)
<u>Financing by Major Account</u>						
	ASSESSMENTS	5,868,820	5,488,357	5,542,568	4,795,803	(746,765)
	TRANSFERS IN OTHER FINANCING	3,250	3,500			
TOTAL BY MAJOR ACCOUNT GROUP		5,872,070	5,491,857	5,542,568	4,795,803	(746,765)

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 2400 CITY GRANTS

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1030410	REPUBLICAN NATIONAL CONVENTION	2,926				
1032502	ENERGY SMART HOMES PROGRAM		91,457			
1032503	MUNICIPAL BUILDINGS		238,106	404,500	404,500	
1032504	LED STREET LIGHTS		318,053			
1032505	ELECTRIC VEHICLE CHARGING STA		9,053			
1032506	PUBLIC EDUC AND PORT TRILL BTU		534,469			
1032508	SOLAR AMERICA CITIES		342,410			
TOTAL FOR DEPARTMENT		2,926	1,533,548	404,500	404,500	
<u>Financing by Major Account</u>						
INTERGOVERNMENTAL REVENUE			1,533,548	404,500	404,500	
INTEREST EARNINGS		2,926				
TOTAL BY MAJOR ACCOUNT GROUP		2,926	1,533,548	404,500	404,500	

City of Saint Paul
Financing Plan by Department

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

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1010300	DISTRICT ENERGY ASSET CONVERSI	293,408	306,877	266,000	266,000	
1010301	UPPER LANDING INTERFUND LOAN	2,323,352		110,258	110,258	
1010303	WEST MIDWAY TIF LOAN	380,000	16,145	90,000	90,000	
1010304	FIRE STATION 1 & 10 LOAN	3,000,000				
1010305	DSI LEASE PROJECT NOTE	1,543,982		61,628	61,628	
1010306	RIVOLI BLUFF LOAN		33,745			
1011040	DESIGN GROUP	270,915	850,962	403,484	316,419	(87,065)
1011050	CITY HALL ANNEX	1,688,827	2,699,343	2,540,363	1,625,173	(915,190)
1011070	RE ADMIN & SERVICE FEES	713,135	681,576	983,484	1,003,559	20,075
1030117	CENTRAL SERVICE COST RECOVERY	5,800,213	6,024,405	6,954,448		(6,954,448)
1030120	TREASURY SPECIAL FISCAL SERVIC	523,829	568,645	634,752	661,230	26,478
TOTAL FOR DEPARTMENT		16,537,661	11,181,697	12,044,417	4,134,267	(7,910,150)
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				84,752	(104,089)	(188,841)
LICENSE AND PERMIT		7,600	5,900	10,000	8,000	(2,000)
INTERGOVERNMENTAL REVENUE						
FEES SALES AND SERVICES		6,504,556	8,346,384	7,805,062	2,519,911	(5,285,151)
INTEREST EARNINGS		977,937	916,404	887,886	887,886	
DEBT FINANCING		7,027,343		190,000	190,000	
TRANSFERS IN OTHER FINANCING		2,020,226	1,913,009	3,066,717	632,559	(2,434,158)
TOTAL BY MAJOR ACCOUNT GROUP		16,537,661	11,181,697	12,044,417	4,134,267	(7,910,150)

City of Saint Paul
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: 7200 SERVICES AND SUPPLIES INTERNAL

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1032501	ENERGY INITIATIVES/COORDINATIO	1,114,870	117,724	391,105	391,105	
TOTAL FOR DEPARTMENT		1,114,870	117,724	391,105	391,105	
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				(554)	(554)	
DEBT FINANCING				249,772	249,772	
TRANSFERS IN OTHER FINANCING		1,114,870	117,724	141,887	141,887	
TOTAL BY MAJOR ACCOUNT GROUP		1,114,870	117,724	391,105	391,105	