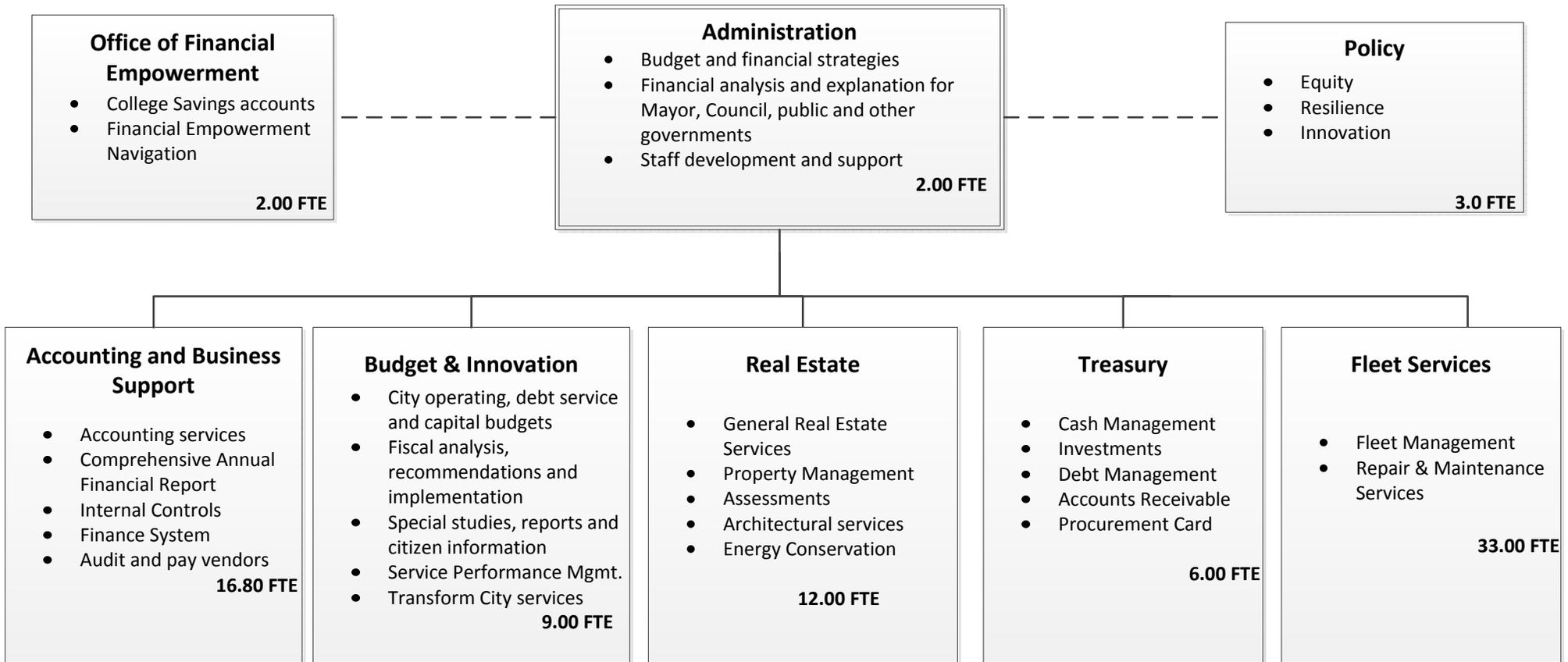


Financial Services

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



(Total 83.8 FTE)

2.45 FTE included in this total are budgeted in Debt Service

**2019 Adopted Budget
Office of Financial Services**

Department Description:

The Office of Financial Services (OFS) plays a vital role in supporting city operations.

Budget and Innovation prepares, implements and monitors annual operating, debt service and capital budgets; provides fiscal analysis and projections for the Mayor and City Council; champions new ideas to improve results for Saint Paul by providing coaching, management consulting, and guidance via innovation strategies, tools, and initiatives.

Accounting and 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 related to the implementation, administration and maintenance of the City's financial management system.

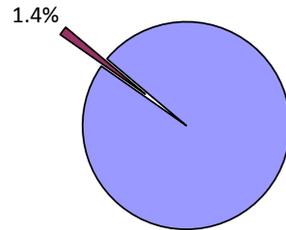
Treasury manages the City's cash resources and invests funds to earn a market rate of return; manages the City's debt portfolio to ensure competitive interest rates and timely repayment; and administers the City's accounts receivable and procurement card functions.

Real Estate Management Services provides property acquisition and disposal services, property management, facility design, space planning, and construction management; facilitates energy conservation efforts; and processes assessment approvals, billings, and collections.

Fleet Management maintains the physical health of city vehicles through provision of repair and maintenance services.

Office of Financial Empowerment provides financial navigation tools to Saint Paul residents and coordinates the College Savings Accounts program.

**Financial Services' Portion of
General Fund Spending**



Department Facts

- Total General Fund Budget: \$4,311,324
- Total Special Fund Budget: \$35,303,321
- Total FTEs: 81.35
- Saint Paul's operating, capital and debt service budgets total over \$625 million.
- Saint Paul is one of 389 municipalities nationally with a AAA bond rating from S&P.
- OFS manages over \$300 million of cash balances and \$500 million debt portfolio.
- OFS processes over \$420 million of annual payments to vendors.
- OFS annually processes \$30m+ in assessment and service charges against 83,000 parcels of land.

Department Goals

- Provide effective and efficient citywide business support
- Ensure City budgets are well managed and forward-looking
- City's debt is well-managed
- Provide transparent and accessible information to the public and potential investors
- Provide excellent customer service to Mayor's Office and other City departments
- Effectively manage citywide assets
- Create an OFS workforce that reflects the diversity of Saint Paul's population

Recent Accomplishments

- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for excellence in reporting for the 40th consecutive year.
- Maintained the city's AAA bond rating from Standard and Poor's and Fitch Ratings.
- Led re-design of the City's capital improvement budgeting process, to focus on equity and inclusion, strategic investments, and fiscal responsibility.
- Initiated redesign of City Fleet Services for Mayor's Office; Fleet Manager hired to centralize city fleet services over time.
- Prepared a facility condition database for all city buildings, and trained staff in its use and upkeep. This will enhance the City's ability to prioritize maintenance needs.
- The budget team led seven "Budget Game" sessions throughout the city to bring understanding of the budget process and identify residents' budget priorities.

2019 Adopted Budget

Office of Financial Services

Fiscal Summary

| | 2017 Actual | 2018 Adopted | 2019 Adopted | Change | % Change | 2018 Adopted FTE | 2019 Adopted FTE |
|------------------------------------|------------------------|-------------------------|-------------------------|------------------|-----------------|---------------------------------|---------------------------------|
| Spending | | | | | | | |
| 100: General Fund | 3,618,728 | 3,967,959 | 4,311,324 | 343,365 | 8.7% | 27.80 | 29.80 |
| 200: City Grants | 2,404 | 5,936 | - | (5,936) | -100.0% | | |
| 211: General Govt Special Projects | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 | 3.1% | - | - |
| 215: Assessments | 6,825,241 | 5,705,655 | 6,380,430 | 674,775 | 11.8% | 1.00 | 1.00 |
| 700: Internal Borrowing | 1,331,785 | 1,578,444 | 7,333,072 | 5,754,628 | 364.6% | - | - |
| 710: Central Service Internal | 7,339,193 | 7,751,642 | 7,870,979 | 119,337 | 1.5% | 16.55 | 18.55 |
| 731: Fleet Services | 23,859 | 10,160,795 | 11,634,490 | 1,473,695 | 14.5% | 22.00 | 32.00 |
| Total | 21,378,082 | 31,191,281 | 39,614,645 | 6,949,669 | 22.3% | 67.35 | 81.35 |
| Financing | | | | | | | |
| 100: General Fund | 442,654 | 422,201 | 407,201 | (15,000) | 0.0% | | |
| 200: City Grants | 74,600 | 5,936 | - | (5,936) | 100.0% | | |
| 211: General Govt Special Projects | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 | 3.1% | | |
| 215: Assessments | 7,073,501 | 5,705,655 | 6,380,430 | 674,775 | 11.8% | | |
| 700: Internal Borrowing | 960,686 | 1,578,444 | 7,333,072 | 5,754,628 | 364.6% | | |
| 710: Central Service Internal | 6,926,994 | 7,751,642 | 7,870,979 | 119,337 | 1.5% | | |
| 731: Fleet Services | - | 10,160,795 | 11,634,490 | 1,473,695 | 14.5% | | |
| Total | 17,715,307 | 27,645,523 | 35,710,522 | 8,064,999 | 29.2% | | |

Budget Changes Summary

The 2019 adopted budget includes funding for an Office of Financial Empowerment to provide financial navigation tools for Saint Paul residents. Other changes include budgeting for three citywide chief officer positions (Equity, Innovation, and Resilience), positions that will be funded by all City departments. The 2019 adopted budget also includes funding for an internal loan program that will finance energy efficiency improvements in city owned buildings. The OFS Fleet budget also reflects auction sales revenue as well as the transfer of fleet and specialized equipment staff from the Parks Department to OFS.

100: General Fund

Office of Financial Services

| | | <u>Change from 2018 Adopted</u> | | |
|--|-----------|---------------------------------|------------------|-------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| <u>Current Service Level Adjustments</u> | | | | |
| Current service level adjustments include the removal of a grant we no longer receive. | | | | |
| Grant budget | | (15,000) | (15,000) | - |
| Other current service level changes | | 25,365 | - | - |
| | Subtotal: | 10,365 | (15,000) | - |
| <u>Mayor's Proposed Changes</u> | | | | |
| Office of Financial Empowerment | | | | |
| The 2019 adopted budget funds the creation of an Office of Financial Empowerment (OFE). The OFE will provide financial navigation tools to Saint Paul residents and will facilitate the design and implementation of a future College Savings Account program in the City by utilizing the feedback of the Mayor's College Savings Account Task Force. | | | | |
| OFE staff | | 233,000 | - | 2.00 |
| OFE non salary expenses | | 100,000 | - | - |
| | Subtotal: | 333,000 | - | 2.00 |
| Fund 100 Budget Changes Total | | 343,365 | (15,000) | 2.00 |

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

Budgets for grants administered by OFS are included in the City Grants Fund

| | | Change from 2018 Adopted | | |
|--|-----------|---------------------------------|------------------|------------|
| | | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | | | | |
| Funding from the Knight Foundation grant for Innovation initiatives ended in 2018. | | | | |
| Current service level adjustments | | | | |
| | | (5,936) | (5,936) | - |
| | Subtotal: | (5,936) | (5,936) | - |
| Fund 200 Budget Changes Total | | (5,936) | (5,936) | - |

211: General Govt Special Projects**Office of Financial Services**

OFS budgets the portion of revenues from the tax on hotel and motel rooms that is transferred to Visit Saint Paul in the General Govt Special Projects Fund.

| | | Change from 2018 Adopted | | |
|--|-----------|---------------------------------|------------------|------------|
| | | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | | | | |
| The 2019 adopted budget includes an increase in estimated hotel/motel tax collections. | | | | |
| Hotel/Motel tax | | | | |
| | | 63,500 | 63,500 | - |
| | Subtotal: | 63,500 | 63,500 | - |
| Fund 211 Budget Changes Total | | 63,500 | 63,500 | - |

215: Assessments**Office of Financial Services**

The Assessment fund serves as a repository for summary nuisance abatement, certificates of occupancy, and street construction assessments. Property owners are assessed for improvements that benefit their property.

| | | Change from 2018 Adopted | | |
|---|-----------|---------------------------------|------------------|------------|
| | | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | | | | |
| | | 674,775 | 674,775 | - |
| | Subtotal: | 674,775 | 674,775 | - |
| Fund 215 Budget Changes Total | | 674,775 | 674,775 | - |

700: Internal Borrowing**Office of Financial Services**

Budgets for projects funded through internal borrowing.

| | Change from 2018 Adopted | | |
|---|--------------------------|-------------------------|-----------------|
| | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | (718,862) | (718,862) | - |
| Subtotal: | <u>(718,862)</u> | <u>(718,862)</u> | <u>-</u> |
| <u>Mayor's Proposed Changes</u> | | | |
| Green Energy Loans | | | |
| In 2019, OFS will administer a new Green Energy Loans program funded by the City's cash pool. The loans will finance energy efficiency improvements in City owned buildings, to be repaid through energy savings. | | | |
| Green Energy Loans | 5,000,000 | 5,000,000 | - |
| Subtotal: | <u>5,000,000</u> | <u>5,000,000</u> | <u>-</u> |
| <u>Adopted Changes</u> | | | |
| Internal Loan Updates | | | |
| The 2019 adopted budget includes updates to accurately reflect repayments on internal loans. | | | |
| Environmental conservation internal loan | 965,622 | 965,622 | - |
| Snelling Midway Remediation project loan | 759,920 | 759,920 | - |
| OTC Internal loan | (252,052) | (252,052) | - |
| Subtotal: | <u>1,473,490</u> | <u>1,473,490</u> | <u>-</u> |
| Fund 700 Budget Changes Total | <u><u>5,754,628</u></u> | <u><u>5,754,628</u></u> | <u><u>-</u></u> |

710: Central Service Internal**Office of Financial Services**

Budget for OFS's Real Estate division, and portions of the Treasury section are housed in the Central Services Internal Fund.

| | Change from 2018 Adopted | | |
|---|--------------------------|----------------|-------------|
| | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | | | |
| Current service level adjustments include the removal of a vacant administrative position. | | | |
| Staffing adjustment | (99,495) | (99,495) | (1.00) |
| Other current service level changes | (42,700) | (42,700) | |
| Subtotal: | (142,195) | (142,195) | (1.00) |
| <u>Mayor's Proposed Changes</u> | | | |
| Chief Officers | | | |
| The 2019 budget provides funding for three citywide policy advisory positions designed to foster a culture of innovation, equity, and resilience in city operations and service delivery. These are citywide positions, and all department budgets contribute to their funding. | | | |
| Equity, Innovation, and Resilience chief officers | 520,692 | 520,692 | 3.00 |
| Subtotal: | 520,692 | 520,692 | 3.00 |
| <u>Adopted Changes</u> | | | |
| Planned reduction | | | |
| The 2019 budget removes a one-time transfer from the citywide technology fund. | | | |
| Computer maintenance | (259,160) | (259,160) | - |
| Subtotal: | (259,160) | (259,160) | - |
| Fund 710 Budget Changes Total | 119,337 | 119,337 | 2.00 |

731: Fleet Services**Office of Financial Services****Budget for Fleet Services.**

| | Change from 2018 Adopted | | |
|--|---------------------------------|-------------------------|---------------------|
| | Spending | Financing | FTE |
| <u>Current Service Level Adjustments</u> | | | |
| Current service level adjustments include updates in rental rates to fund capital replacement. | | | |
| Fleet rate increase for capital replacement | 350,000 | 350,000 | - |
| Other current service level changes | (9,341) | - | - |
| Subtotal: | <u>340,659</u> | <u>350,000</u> | <u>-</u> |
| <u>Mayor's Proposed Changes</u> | | | |
| Bridge Inspection Vehicle | | | |
| The Fleet division will issue a capital lease to reimburse the 2018 purchase of a bridge inspection vehicle for Public Works. The annual debt service for the vehicle will be paid for through a transfer from the Public Works Bridge Division. | | | |
| Lease proceeds | - | 587,795 | - |
| Contribution to fund balance | - | (587,795) | - |
| Debt service | 84,877 | - | - |
| Transfer from Public Works Bridge Division | - | 84,877 | - |
| Subtotal: | <u>84,877</u> | <u>84,877</u> | <u>-</u> |
| Fleet Services | | | |
| In 2018, City fleet services were consolidated and budgeted in OFS. In 2019, the second phase of this reorganization will shift 10.0 FTEs of fleet and specialized equipment staff currently budgeted in the Parks Department to OFS. | | | |
| Fleet services staff | 948,159 | 938,818 | 10.00 |
| Subtotal: | <u>948,159</u> | <u>938,818</u> | <u>10.00</u> |
| <u>Adopted Changes</u> | | | |
| Auction sales revenue | | | |
| In 2019 the fleet budget is updated to account for auction sales revenue. | | | |
| Auction sales revenue | 100,000 | 100,000 | - |
| Subtotal: | <u>100,000</u> | <u>100,000</u> | <u>-</u> |
| Fund 731 Budget Changes Total | <u><u>1,473,695</u></u> | <u><u>1,473,695</u></u> | <u><u>10.00</u></u> |

Spending Reports

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: CITY GENERAL FUND

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|------------------|------------------|------------------|------------------|--------------------------------|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 2,961,164 | 2,974,594 | 3,391,681 | 3,646,860 | 255,179 |
| SERVICES | 485,033 | 620,302 | 513,361 | 563,361 | 50,000 |
| MATERIALS AND SUPPLIES | 24,550 | 23,872 | 62,917 | 97,917 | 35,000 |
| ADDITIONAL EXPENSES | 40 | (40) | | | |
| OTHER FINANCING USES | | | | 3,186 | 3,186 |
| Total Spending by Major Account | 3,470,788 | 3,618,728 | 3,967,959 | 4,311,324 | 343,365 |
| Spending by Accounting Unit | | | | | |
| 10013100 FINANCIAL SERVICES | 2,478,459 | 2,562,741 | 2,649,191 | 2,849,609 | 200,418 |
| 10013110 ERP OPERATIONS | 965,951 | 857,047 | 1,038,767 | 863,715 | (175,053) |
| 10013120 INTEREST POOL | | 175,368 | 200,000 | 200,000 | |
| 10013200 FINANCIAL EMPOWERMENT | | | | 333,000 | 333,000 |
| 10013205 GOVT RESPONSIVENESS PROGRAM | | | 35,000 | 20,000 | (15,000) |
| 10013210 PROMOTE ST PAUL CITY FUNDING | 26,378 | 23,571 | 45,000 | 45,000 | |
| Total Spending by Accounting Unit | 3,470,788 | 3,618,728 | 3,967,959 | 4,311,324 | 343,365 |

**CITY OF SAINT PAUL
Spending Plan by Department**

Department: FINANCIAL SERVICES
Fund: CITY GRANTS

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| Spending by Major Account | | | | | |
| SERVICES | | 2,404 | 5,936 | | (5,936) |
| Total Spending by Major Account | | 2,404 | 5,936 | | (5,936) |
| Spending by Accounting Unit | | | | | |
| 20013800 INNOVATION INITIATIVES | | 2,404 | 5,936 | | (5,936) |
| Total Spending by Accounting Unit | | 2,404 | 5,936 | | (5,936) |

**CITY OF SAINT PAUL
 Spending Plan by Department**

Department: FINANCIAL SERVICES
 Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|------------------|------------------|------------------|------------------|--------------------------------|
| Spending by Major Account | | | | | |
| ADDITIONAL EXPENSES | 2,183,983 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Total Spending by Major Account | 2,183,983 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Spending by Accounting Unit | | | | | |
| 21113215 VISIT SAINT PAUL CITY FUNDING | 2,183,983 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Total Spending by Accounting Unit | 2,183,983 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 124,464 | 130,008 | 131,896 | 136,999 | 5,103 |
| SERVICES | 1,560,733 | 1,685,629 | 1,706,369 | 2,147,959 | 441,590 |
| MATERIALS AND SUPPLIES | | | 3,500 | 3,500 | |
| PROGRAM EXPENSE | | | 525,000 | 988,132 | 463,132 |
| OTHER FINANCING USES | 6,699,424 | 5,009,604 | 3,338,890 | 3,103,840 | (235,050) |
| Total Spending by Major Account | 8,384,621 | 6,825,241 | 5,705,655 | 6,380,430 | 674,775 |
| Spending by Accounting Unit | | | | | |
| 21513300 LOCAL IMPROVEMENT ASMTS | 8,384,621 | 6,825,241 | 5,705,655 | 6,380,430 | 674,775 |
| Total Spending by Accounting Unit | 8,384,621 | 6,825,241 | 5,705,655 | 6,380,430 | 674,775 |

CITY OF SAINT PAUL
Spending Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **INTERNAL BORROWING**

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Spending by Major Account | | | | | |
| SERVICES | 127 | 204 | | | |
| DEBT SERVICE | 128,925 | 1,169,056 | 1,415,919 | 7,170,547 | 5,754,628 |
| OTHER FINANCING USES | 162,525 | 162,525 | 162,525 | 162,525 | |
| Total Spending by Major Account | 291,577 | 1,331,785 | 1,578,444 | 7,333,072 | 5,754,628 |
| Spending by Accounting Unit | | | | | |
| 70013701 WEST MIDWAY TIF LOAN | 250,000 | 250,000 | 250,000 | 250,000 | |
| 70013704 LOWERTOWN BALLPARK LOAN | | | 138,000 | 233,540 | 95,540 |
| 70013705 FRIENDS OF SPPL LOAN | | | 354,812 | | (354,812) |
| 70013706 ENERGY INITIATIVE LOANS | 41,577 | 204 | 145,269 | 974,532 | 829,263 |
| 70013707 POLICE RMS LOAN | | | 300,000 | | (300,000) |
| 70013708 RECYCLING CART LOAN | | | 390,363 | | (390,363) |
| 70013709 OTC PHONES | | 1,081,581 | | | |
| 70013710 SNELLING MIDWAY REMEDIATION | | | | 875,000 | 875,000 |
| 70013712 GREEN ENERGY LOANS | | | | 5,000,000 | 5,000,000 |
| Total Spending by Accounting Unit | 291,577 | 1,331,785 | 1,578,444 | 7,333,072 | 5,754,628 |

**CITY OF SAINT PAUL
Spending Plan by Department**

Department: **FINANCIAL SERVICES**
Fund: **CENTRAL SERVICE FUND**

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 1,845,444 | 1,586,737 | 1,791,400 | 2,300,822 | 509,422 |
| SERVICES | 1,864,537 | 1,616,826 | 2,147,572 | 1,831,998 | (315,574) |
| MATERIALS AND SUPPLIES | 316,986 | 320,178 | 382,596 | 350,840 | (31,756) |
| PROGRAM EXPENSE | 9,981 | 5,500 | 10,000 | 10,000 | |
| CAPITAL OUTLAY | 614,384 | 580,061 | 113,036 | 113,036 | |
| DEBT SERVICE | 590,589 | 590,341 | 690,000 | 625,000 | (65,000) |
| OTHER FINANCING USES | 2,661,000 | 2,639,550 | 2,617,038 | 2,639,283 | 22,245 |
| Total Spending by Major Account | 7,902,921 | 7,339,193 | 7,751,642 | 7,870,980 | 119,338 |
| Spending by Accounting Unit | | | | | |
| 71013205 ERP MAINTENANCE | 3,246,146 | 3,172,347 | 3,489,564 | 3,230,404 | (259,160) |
| 71013305 TREASURY FISCAL SERVICE | 707,866 | 688,069 | 772,363 | 792,584 | 20,221 |
| 71013405 DESIGN GROUP | 342,291 | 312,053 | 344,886 | 333,711 | (11,176) |
| 71013410 CITY HALL ANNEX | 2,294,776 | 2,049,070 | 1,984,023 | 1,853,267 | (130,756) |
| 71013415 RE ADMIN AND SERVICE FEES | 1,152,558 | 968,941 | 1,011,295 | 982,307 | (28,988) |
| 71013420 ENERGY INITIATIVES COORDINATOR | 141,291 | 152,047 | 149,511 | 158,016 | 8,505 |
| 71013425 ENERGY INITIATIVE PROJECTS | 17,993 | (3,335) | | | |
| 71013430 CHIEF OFFICERS | | | | 520,692 | 520,692 |
| Total Spending by Accounting Unit | 7,902,921 | 7,339,193 | 7,751,642 | 7,870,980 | 119,338 |

CITY OF SAINT PAUL
Spending Plan by Department

Department: FINANCIAL SERVICES
Fund: FLEET SERVICES

Budget Year: 2019

| | | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|----------------|-----------------|-----------------|-------------------|-------------------|--------------------------------|
| Spending by Major Account | | | | | | |
| EMPLOYEE EXPENSE | | | | 2,199,759 | 3,216,722 | 1,016,963 |
| SERVICES | | | 6,521 | 2,278,745 | 2,387,642 | 108,897 |
| MATERIALS AND SUPPLIES | | | 17,338 | 2,787,482 | 2,787,482 | |
| CAPITAL OUTLAY | | | | 1,974,940 | 2,322,544 | 347,604 |
| DEBT SERVICE | | | | 919,869 | 915,106 | (4,763) |
| OTHER FINANCING USES | | | | | 4,994 | 4,994 |
| Total Spending by Major Account | | | 23,859 | 10,160,795 | 11,634,490 | 1,473,695 |
| Spending by Accounting Unit | | | | | | |
| 73113700 | FLEET SERVICES | | 23,859 | 10,160,795 | 11,634,490 | 1,473,695 |
| Total Spending by Accounting Unit | | | 23,859 | 10,160,795 | 11,634,490 | 1,473,695 |



Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CITY GENERAL FUND

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|--------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| 40705-0 | HOTEL MOTEL TAX | 155,000 | 155,000 | 155,000 | 155,000 | |
| TOTAL FOR TAXES | | 155,000 | 155,000 | 155,000 | 155,000 | |
| 43401-0 | STATE GRANTS | | | 15,000 | | (15,000) |
| TOTAL FOR INTERGOVERNMENTAL REVENUE | | | | 15,000 | | (15,000) |
| 44155-0 | COMMISSIONS PCARD | 41,492 | 87,089 | 28,751 | 28,751 | |
| 44190-0 | MISCELLANEOUS FEES | 157 | | | | |
| 44515-0 | GARNISHMENT | 510 | 465 | 700 | 700 | |
| 51250-0 | INVESTMENT SERVICE | | | 2,750 | 2,750 | |
| TOTAL FOR CHARGES FOR SERVICES | | 42,159 | 87,554 | 32,201 | 32,201 | |
| 54505-0 | INTEREST INTERNAL POOL | | 240,136 | 200,000 | 200,000 | |
| 54810-0 | OTHER INTEREST EARNED | 192,667 | (40,136) | | | |
| TOTAL FOR INVESTMENT EARNINGS | | 192,667 | 200,000 | 200,000 | 200,000 | |
| 55505-0 | OUTSIDE CONTRIBUTION DONATIONS | 650 | | 20,000 | 20,000 | |
| 55845-0 | JURY DUTY PAY | | 100 | | | |
| 55915-0 | OTHER MISC REVENUE | 1 | | | | |
| TOTAL FOR MISCELLANEOUS REVENUE | | 651 | 100 | 20,000 | 20,000 | |
| 56250-0 | TRANSFER FR CDBG | | | | | |
| TOTAL FOR OTHER FINANCING SOURCES | | | | | | |
| TOTAL FOR CITY GENERAL FUND | | 390,477 | 442,654 | 422,201 | 407,201 | (15,000) |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CITY GRANTS

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|---------------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| 55550-0 | PRIVATE GRANTS | | 74,600 | | | |
| TOTAL FOR MISCELLANEOUS REVENUE | | | 74,600 | | | |
| 59910-0 | USE OF FUND EQUITY | | | 5,936 | | (5,936) |
| TOTAL FOR OTHER FINANCING SOURCES | | | | 5,936 | | (5,936) |
| TOTAL FOR CITY GRANTS | | | 74,600 | 5,936 | | (5,936) |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|---------------------|------------------|------------------|------------------|------------------|--------------------------------|
| 40705-0 | HOTEL MOTEL TAX | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| TOTAL FOR TAXES | | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| TOTAL FOR GENERAL GOVT SPECIAL PROJECTS | | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: ASSESSMENT FINANCING

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|-------------------------------|------------------|------------------|--------------------|------------------|--------------------------------|
| 54105-0 | CURRENT YEAR | 3,152,500 | 3,439,144 | 3,200,000 | 3,100,000 | (100,000) |
| 54110-0 | TAX EXEMPT PROPERTY | 119,558 | 18,624 | 100,000 | 50,000 | (50,000) |
| 54115-0 | TAX FORFEITED PROPERTY | 386,618 | 207,541 | 350,000 | 300,000 | (50,000) |
| 54120-0 | PREPAID ASSESSMENT | 3,724,637 | 2,924,793 | 3,300,000 | 3,000,000 | (300,000) |
| 54201-0 | 1ST YEAR DELINQUENT | 189,719 | 171,853 | 175,000 | 175,000 | |
| 54202-0 | 2ND YEAR DELINQUENT | 31,272 | 55,578 | 40,000 | 40,000 | |
| 54203-0 | 3RD YEAR DELINQUENT | 23,304 | 18,223 | 25,000 | 20,000 | (5,000) |
| 54204-0 | 4TH YEAR DELINQUENT | 14,792 | 13,659 | 15,000 | 15,000 | |
| 54205-0 | 5TH YEAR DELINQUENT | 24,132 | 7,208 | 15,000 | 15,000 | |
| 54206-0 | 6TH YEAR AND PRIOR | 9,037 | 16,239 | 5,000 | 5,000 | |
| 54305-0 | ASSESSMENT PENALTY | 51,428 | 62,978 | 50,000 | 50,000 | |
| 54310-0 | ASSESSMENT INTEREST | 50,246 | 54,296 | 50,000 | 50,000 | |
| TOTAL FOR ASSESSMENTS | | 7,777,241 | 6,990,135 | 7,325,000 | 6,820,000 | (505,000) |
| 55815-0 | REFUNDS OVERPAYMENTS | (25,650) | (13,329) | (25,000) | (25,000) | |
| TOTAL FOR MISCELLANEOUS REVENUE | | (25,650) | (13,329) | (25,000) | (25,000) | |
| 56235-0 | TRANSFER FR CAPITAL PROJ FUND | | 96,695 | | | |
| 59950-0 | CONTR TO FUND EQUITY | | | (1,594,345) | (414,570) | 1,179,775 |
| TOTAL FOR OTHER FINANCING SOURCES | | | 96,695 | (1,594,345) | (414,570) | 1,179,775 |
| TOTAL FOR ASSESSMENT FINANCING | | 7,751,591 | 7,073,501 | 5,705,655 | 6,380,430 | 674,775 |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: INTERNAL BORROWING

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | Change From | |
|--|--------------------------------|------------------|-----------------|------------------|------------------|------------------|
| | | | | | 2019 Adopted | 2018 Adopted |
| 50205-0 | REPAYMENT OF LOAN | 250,000 | 250,000 | | 250,000 | 250,000 |
| TOTAL FOR CHARGES FOR SERVICES | | 250,000 | 250,000 | | 250,000 | 250,000 |
| 54505-0 | INTEREST INTERNAL POOL | (54,187) | (39,494) | | | |
| 54506-0 | INTEREST ACCRUED REVENUE | 3,088 | (5,924) | | | |
| 54510-0 | INCR OR DECR IN FV INVESTMENTS | 17,697 | (447) | | | |
| 54620-0 | INTEREST ON LOAN | 159,318 | 159,318 | | | |
| 54710-0 | INTEREST ON ADVANCE | 57,473 | 52,700 | 150,974 | 78,551 | (72,423) |
| TOTAL FOR INVESTMENT EARNINGS | | 183,389 | 166,153 | 150,974 | 78,551 | (72,423) |
| 57605-0 | REPAYMENT OF ADVANCE | 805,488 | 544,533 | 1,156,720 | 531,031 | (625,689) |
| 57610-0 | ADVANCE FROM OTHER FUNDS | | | 270,750 | | (270,750) |
| 59910-0 | USE OF FUND EQUITY | | | | 6,849,532 | 6,849,532 |
| 59950-0 | CONTR TO FUND EQUITY | | | | (376,042) | (376,042) |
| TOTAL FOR OTHER FINANCING SOURCES | | 805,488 | 544,533 | 1,427,470 | 7,004,521 | 5,577,051 |
| TOTAL FOR INTERNAL BORROWING | | 1,238,877 | 960,686 | 1,578,444 | 7,333,072 | 5,754,628 |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: CENTRAL SERVICE FUND

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|--------------------------------|------------------|------------------|------------------|------------------|--------------------------------|
| 42610-0 | VACATION STREET AND ALLEY | 12,900 | 8,100 | 15,000 | 15,000 | |
| TOTAL FOR LICENSE AND PERMIT | | 12,900 | 8,100 | 15,000 | 15,000 | |
| 44115-0 | VACATION OF REAL ESTATE | | 4,115 | | | |
| 44140-0 | RETURNED PAYMENT FEE | 600 | 480 | | | |
| 44190-0 | MISCELLANEOUS FEES | 587 | 105 | | | |
| 44505-0 | ADMINISTRATION OUTSIDE | | 1,298 | | | |
| 47510-0 | SPACE RENTAL | 1,940,956 | 1,937,794 | 1,937,801 | 1,937,801 | |
| 48315-0 | BUILDING RENTALS | 81,396 | 83,024 | 84,684 | 86,378 | 1,694 |
| 51140-0 | REAL ESTATE SERVICE | 8,500 | 6,500 | 66,613 | 49,937 | (16,676) |
| 51145-0 | DESIGN SERVICE | 222,351 | 175,058 | 250,000 | 250,000 | |
| 51170-0 | TECHNOLOGY SERVICES | 3,242,568 | 3,110,071 | 3,230,404 | 3,230,404 | |
| 51175-0 | ADMINISTRATION FEE | 1,183,899 | 967,055 | 1,024,568 | 1,001,081 | (23,487) |
| 51250-0 | INVESTMENT SERVICE | 571,900 | 436,357 | 294,250 | 650,000 | 355,750 |
| TOTAL FOR CHARGES FOR SERVICES | | 7,252,757 | 6,721,857 | 6,888,320 | 7,205,601 | 317,281 |
| 54505-0 | INTEREST INTERNAL POOL | | | 172,426 | | (172,426) |
| TOTAL FOR INVESTMENT EARNINGS | | | | 172,426 | | (172,426) |
| 55525-0 | REIMB FROM OUTSIDE AGENCY | 279 | 49,922 | | | |
| TOTAL FOR MISCELLANEOUS REVENUE | | 279 | 49,922 | | | |
| 56220-0 | TRANSFER FR GENERAL FUND | 56,288 | 57,156 | 64,580 | 448,394 | 383,814 |
| 56225-0 | TRANSFER FR SPECIAL REVENUE FU | 6,540 | 11,675 | 344,091 | 159,984 | (184,107) |
| 56230-0 | TRANSFER FR DEBT SERVICE FUND | | | | 459 | 459 |
| 56240-0 | TRANSFER FR ENTERPRISE FUND | 5,205 | | | | |
| 56245-0 | TRANSFER FR INTERNAL SERVICE F | 74,484 | 78,284 | | 69,869 | 69,869 |
| 59910-0 | USE OF FUND EQUITY | | | 305,687 | 142,584 | (163,103) |
| 59950-0 | CONTR TO FUND EQUITY | | | (38,462) | (170,913) | (132,450) |
| TOTAL FOR OTHER FINANCING SOURCES | | 142,517 | 147,115 | 675,895 | 650,377 | (25,518) |
| TOTAL FOR CENTRAL SERVICE FUND | | 7,408,453 | 6,926,994 | 7,751,642 | 7,870,978 | 119,336 |

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: FINANCIAL SERVICES
 Fund: FLEET SERVICES

Budget Year: 2019

| Account | Account Description | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| 44420-0 | SALE OF SCRAP SCRAP METAL | | | 7,500 | 7,500 | |
| 51285-0 | VEHICLE MAINTENANCE CHARGES | | | 1,122,465 | 1,122,465 | |
| 51305-0 | EQUIPMENT RENTAL | | | 6,458,790 | 6,808,790 | 350,000 |
| TOTAL FOR CHARGES FOR SERVICES | | | | 7,588,755 | 7,938,755 | 350,000 |
| 55750-0 | DAMAGE CLAIM FROM OTHERS | | | 7,500 | 7,500 | |
| TOTAL FOR MISCELLANEOUS REVENUE | | | | 7,500 | 7,500 | |
| 56220-0 | TRANSFER FR GENERAL FUND | | | 2,210,991 | 2,990,669 | 779,678 |
| 56225-0 | TRANSFER FR SPECIAL REVENUE FU | | | 338,549 | 582,566 | 244,017 |
| 57505-0 | CAPITAL LEASE | | | | 587,795 | 587,795 |
| 58101-0 | SALE OF CAPITAL ASSET | | | | 100,000 | 100,000 |
| 58130-0 | GAIN ON SALE CAPITAL ASSETS | | | 15,000 | 15,000 | |
| 59950-0 | CONTR TO FUND EQUITY | | | | (587,795) | (587,795) |
| TOTAL FOR OTHER FINANCING SOURCES | | | | 2,564,540 | 3,688,235 | 1,123,695 |
| TOTAL FOR FLEET SERVICES | | | | 10,160,795 | 11,634,490 | 1,473,695 |
| TOTAL FOR FINANCIAL SERVICES | | 18,973,206 | 17,715,308 | 27,645,523 | 35,710,521 | 8,064,998 |

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Financing by Major Account | | | | | |
| TAXES | 155,000 | 155,000 | 155,000 | 155,000 | |
| INTERGOVERNMENTAL REVENUE | | | 15,000 | | (15,000) |
| CHARGES FOR SERVICES | 42,159 | 87,554 | 32,201 | 32,201 | |
| INVESTMENT EARNINGS | 192,667 | 200,000 | 200,000 | 200,000 | |
| MISCELLANEOUS REVENUE | 651 | 100 | 20,000 | 20,000 | |
| OTHER FINANCING SOURCES | | | | | |
| Total Financing by Major Account | 390,477 | 442,654 | 422,201 | 407,201 | (15,000) |
| Financing by Accounting Unit | | | | | |
| 10013100 FINANCIAL SERVICES | 42,810 | 87,654 | 32,201 | 32,201 | |
| 10013120 INTEREST POOL | 192,667 | 200,000 | 200,000 | 200,000 | |
| 10013205 GOVT RESPONSIVENESS PROGRAM | | | 35,000 | 20,000 | (15,000) |
| 10013210 PROMOTE ST PAUL CITY FUNDING | 155,000 | 155,000 | 155,000 | 155,000 | |
| Total Financing by Accounting Unit | 390,477 | 442,654 | 422,201 | 407,201 | (15,000) |

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Financing by Major Account | | | | | |
| MISCELLANEOUS REVENUE | | 74,600 | | | |
| OTHER FINANCING SOURCES | | | 5,936 | | (5,936) |
| Total Financing by Major Account | | 74,600 | 5,936 | | (5,936) |
| Financing by Accounting Unit | | | | | |
| 20013800 INNOVATION INITIATIVES | | 74,600 | 5,936 | | (5,936) |
| Total Financing by Accounting Unit | | 74,600 | 5,936 | | (5,936) |

CITY OF SAINT PAUL
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|------------------|------------------|------------------|------------------|--------------------------------|
| Financing by Major Account | | | | | |
| TAXES | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Total Financing by Major Account | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Financing by Accounting Unit | | | | | |
| 21113215 VISIT SAINT PAUL CITY FUNDING | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |
| Total Financing by Accounting Unit | 2,183,807 | 2,236,872 | 2,020,850 | 2,084,350 | 63,500 |

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Financing by Major Account | | | | | |
| ASSESSMENTS | 7,777,241 | 6,990,135 | 7,325,000 | 6,820,000 | (505,000) |
| MISCELLANEOUS REVENUE | (25,650) | (13,329) | (25,000) | (25,000) | |
| OTHER FINANCING SOURCES | | 96,695 | (1,594,345) | (414,570) | 1,179,775 |
| Total Financing by Major Account | 7,751,591 | 7,073,501 | 5,705,655 | 6,380,430 | 674,775 |
| Financing by Accounting Unit | | | | | |
| 21513300 LOCAL IMPROVEMENT ASMTS | 7,623,408 | 6,955,615 | 5,705,655 | 6,380,430 | 674,775 |
| 21513310 DISEASED TREE ASSESSMENTS | 20,393 | 16,344 | | | |
| 21513315 DOWNTOWN FACADE PROGRAM | 74,980 | 69,759 | | | |
| 21513320 FIRE PROTECTION SYSTEMS | 32,811 | 31,783 | | | |
| Total Financing by Accounting Unit | 7,751,591 | 7,073,501 | 5,705,655 | 6,380,430 | 674,775 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **INTERNAL BORROWING**

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|------------------|-----------------|------------------|------------------|--------------------------------|
| Financing by Major Account | | | | | |
| CHARGES FOR SERVICES | 250,000 | 250,000 | | 250,000 | 250,000 |
| INVESTMENT EARNINGS | 183,389 | 166,153 | 150,974 | 78,551 | (72,423) |
| OTHER FINANCING SOURCES | 805,488 | 544,533 | 1,427,470 | 7,004,521 | 5,577,051 |
| Total Financing by Major Account | 1,238,877 | 960,686 | 1,578,444 | 7,333,072 | 5,754,628 |
| Financing by Accounting Unit | | | | | |
| 70013701 WEST MIDWAY TIF LOAN | 409,318 | 409,318 | 250,000 | 250,000 | |
| 70013704 LOWERTOWN BALLPARK LOAN | 180,827 | 193,193 | 138,000 | 233,540 | 95,540 |
| 70013705 FRIENDS OF SPPL LOAN | 481,917 | 201,147 | 354,812 | | (354,812) |
| 70013706 ENERGY INITIATIVE LOANS | 166,815 | 157,029 | 145,269 | 974,532 | 829,263 |
| 70013707 POLICE RMS LOAN | | | 300,000 | | (300,000) |
| 70013708 RECYCLING CART LOAN | | | 390,363 | | (390,363) |
| 70013709 OTC PHONES | | | | | |
| 70013710 SNELLING MIDWAY REMEDIATION | | | | 875,000 | 875,000 |
| 70013712 GREEN ENERGY LOANS | | | | 5,000,000 | 5,000,000 |
| Total Financing by Accounting Unit | 1,238,877 | 960,686 | 1,578,444 | 7,333,072 | 5,754,628 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: FINANCIAL SERVICES
Fund: CENTRAL SERVICE FUND

Budget Year: 2019

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---|
| Financing by Major Account | | | | | |
| LICENSE AND PERMIT | 12,900 | 8,100 | 15,000 | 15,000 | |
| CHARGES FOR SERVICES | 7,252,757 | 6,721,857 | 6,888,320 | 7,205,601 | 317,281 |
| INVESTMENT EARNINGS | | | 172,426 | | (172,426) |
| MISCELLANEOUS REVENUE | 279 | 49,922 | | | |
| OTHER FINANCING SOURCES | 142,517 | 147,115 | 675,895 | 650,377 | (25,518) |
| Total Financing by Major Account | 7,408,453 | 6,926,994 | 7,751,642 | 7,870,978 | 119,336 |
| Financing by Accounting Unit | | | | | |
| 71013205 ERP MAINTENANCE | 3,242,568 | 3,110,071 | 3,489,564 | 3,230,404 | (259,160) |
| 71013305 TREASURY FISCAL SERVICE | 572,500 | 436,837 | 772,363 | 792,584 | 20,221 |
| 71013405 DESIGN GROUP | 222,351 | 175,058 | 250,000 | 250,000 | |
| 71013410 CITY HALL ANNEX | 2,023,218 | 2,070,845 | 1,984,023 | 1,853,266 | (130,757) |
| 71013415 RE ADMIN AND SERVICE FEES | 1,205,299 | 987,068 | 1,106,181 | 1,066,018 | (40,163) |
| 71013420 ENERGY INITIATIVES COORDINATOR | 142,517 | 147,115 | 149,511 | 158,014 | 8,503 |
| 71013430 CHIEF OFFICERS | | | | 520,692 | 520,692 |
| Total Financing by Accounting Unit | 7,408,453 | 6,926,994 | 7,751,642 | 7,870,978 | 119,336 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: **FINANCIAL SERVICES**
Fund: **FLEET SERVICES**

Budget Year: **2019**

| | 2016 Actuals | 2017 Actuals | 2018 Adopted | 2019 Adopted | Change From 2018 Adopted |
|---|-----------------|-----------------|-------------------|-------------------|--------------------------------|
| Financing by Major Account | | | | | |
| CHARGES FOR SERVICES | | | 7,588,755 | 7,938,755 | 350,000 |
| MISCELLANEOUS REVENUE | | | 7,500 | 7,500 | |
| OTHER FINANCING SOURCES | | | 2,564,540 | 3,688,235 | 1,123,695 |
| Total Financing by Major Account | | | 10,160,795 | 11,634,490 | 1,473,695 |
| Financing by Accounting Unit | | | | | |
| 73113700 FLEET SERVICES | | | 10,160,795 | 11,634,490 | 1,473,695 |
| Total Financing by Accounting Unit | | | 10,160,795 | 11,634,490 | 1,473,695 |

