

City Special Funds

Special Fund Budgets

| Special Fund Spending (By Department) | | | |
|--|------------------|----------------------------|---------------------------|
| Department | 2009 Actual* | 2010 Adopted* Budget | 2011 Adopted Budget |
| Attorney | 1,164,310 | 1,557,961 | 1,118,000 |
| Council | 0 | 0 | 0 |
| Emergency Management | 581,017 | 1,543,704 | 1,812,474 |
| Financial Services Office (a) | 16,881,032 | 19,515,366 | 19,875,585 |
| Fire and Safety Services | 4,662,907 | 4,834,116 | 6,190,878 |
| StP-RC Health | 3,424,173 | 3,777,352 | 3,640,739 |
| HREEO (a) | 2,967,335 | 3,573,579 | 3,471,336 |
| Human Resources | 2,734,792 | 3,379,141 | 4,348,389 |
| Mayor's Office | 2,280,820 | 586,890 | 2,042,669 |
| Parks and Recreation | 25,014,412 | 28,314,144 | 28,507,313 |
| Planning and Economic Development (a) | 59,629,324 | 18,467,902 | 35,705,600 |
| Police | 15,984,992 | 24,241,624 | 19,415,031 |
| Public Works | 115,301,513 | 129,653,163 | 129,803,762 |
| Safety and Inspection | 1,238,192 | 1,818,236 | 858,305 |
| Office of Technology | <u>1,126,207</u> | <u>1,672,242</u> | <u>2,305,075</u> |
| Total | 252,991,026 | 242,935,420 | 259,095,156 |

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

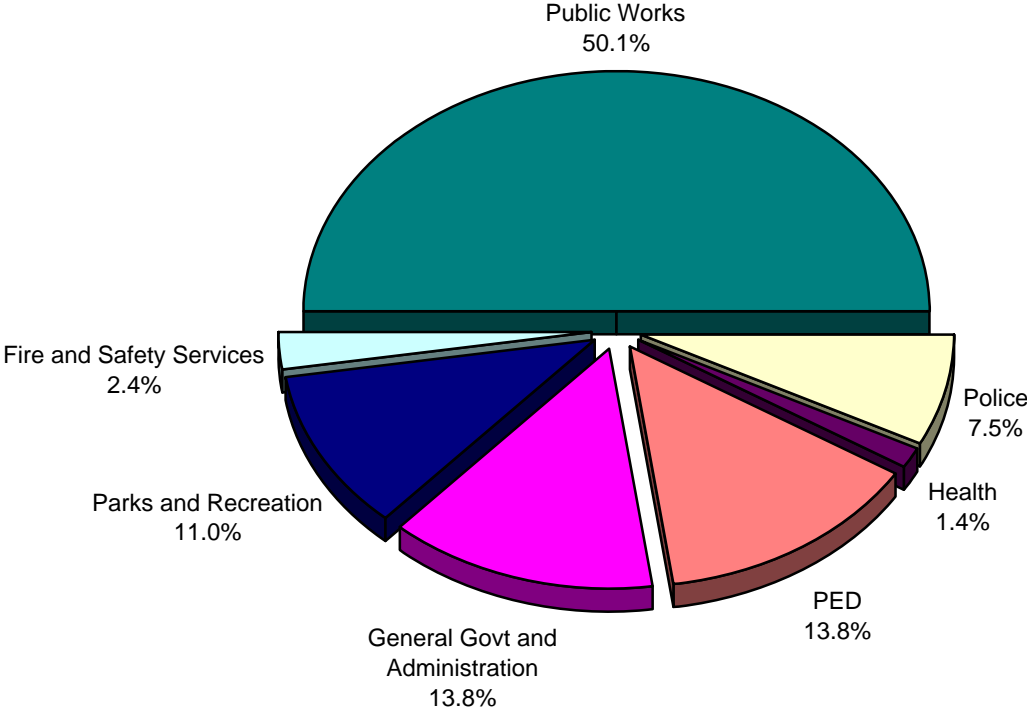
* In 2011, the City of Saint Paul moved to a new Chart of Accounts. Previous years' data is reported as if the new chart had been in place in 2009 and 2010.

**Starting in 2011, the City Sales Tax (STAR) program, which was previously budgeted in the City's Capital Improvement Budget, will be budgeted in the Planning and Economic Development department's operating budget. The total 2010 budget for the program was \$15,926,666.

(a) In 2009, the Contract Analysis and RiverPrint components of the Office of Financial Services, the Equal Employment program in the Planning and Economic Development department, and the Human Rights department were merged to create the Human Rights and Equal Economic Opportunity (HREEO) department.

Special Fund Budgets

2011 Adopted Budget



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

Special Fund Budgets

| Special Fund Spending (By Major Account) | | | |
|---|-------------------|----------------------------|---------------------------|
| Object | 2009* Actual | 2010* Adopted Budget | 2011 Adopted Budget |
| Employee Expense | 70,143,733 | 83,064,106 | 84,900,080 |
| Services | 34,560,188 | 36,079,254 | 38,451,755 |
| Materials and Supplies | 19,576,879 | 25,694,034 | 24,432,354 |
| Non Operating Expenditures | 81,593,390 | 48,101,208 | 43,356,049 |
| Debt Service | 8,882,713 | 7,463,619 | 8,013,853 |
| Capital Outlay | 2,480,583 | 10,340,090 | 22,565,340 |
| Miscellaneous | <u>35,753,540</u> | <u>32,193,109</u> | <u>37,375,724</u> |
| Total | 252,991,026 | 242,935,420 | 259,095,156 |

| Special Fund Financing (Revenue By Source) | | | |
|---|-------------------|----------------------------|---------------------------|
| Source | 2009* Actual | 2010* Adopted Budget | 2011 Adopted Budget |
| Use of/Contribution to Fund Balance | 0 | 11,177,356 | 12,747,563 |
| Non Operating Income | 46,834,647 | 20,334,222 | 23,067,776 |
| Taxes | 15,418,947 | 165,000 | 16,820,368 |
| License and Permits | 1,708,173 | 1,863,297 | 1,963,943 |
| Intergovernmental Revenue | 31,190,693 | 35,208,891 | 29,205,932 |
| Fees, Sales and Services | 103,374,165 | 121,444,352 | 120,976,517 |
| Assessments and Other Revenue Sources | <u>54,633,805</u> | <u>52,742,302</u> | <u>54,313,057</u> |
| Total | 253,160,429 | 242,935,420 | 259,095,156 |

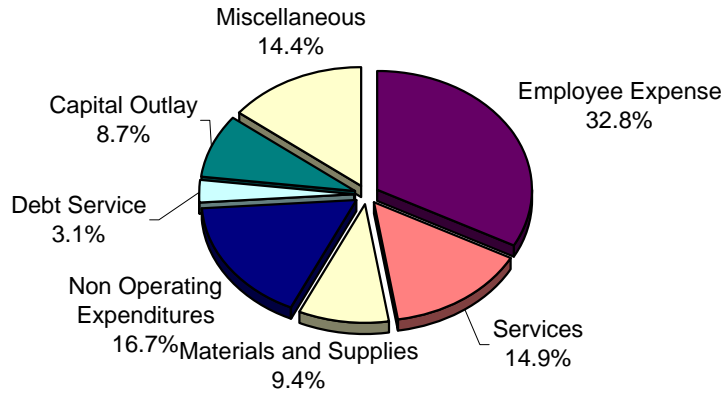
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Special Fund Budgets

2011 Spending By Major Object



2011 Revenue By Source

