

General Government Accounts

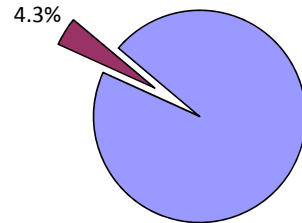
To budget for services provided on a city-wide basis and not directly associated with an operating department or office.

2014 Adopted Budget
General Government Accounts

Department Description:

General Government Accounts represent spending activities that exist across the City, but are not necessarily assignable to a specific department. Functions include the City share of employee benefits; city-wide tort liability costs; city elections; outside legal services; the civic organization partnership program; district councils and neighborhood crime prevention programs; support for financial forms and reports used by all city departments; costs associated with the City's participation in municipal organizations, like the League of Minnesota Cities; legislative support services; the city-wide financial audit; maintenance and upkeep of City Hall; costs of the Charter Commission and Capital Improvement Budget committee; and the General Fund share of city-wide technology investment.

**General Government Account's
Portion of General Fund
Spending**



Department Facts

- Total General Fund Budget: \$9,993,332
- Total Special Fund Budget: \$2,465,658
- Total FTEs: 2.15
- Annually receive an "unqualified" opinion on the City financial audit.
- Support 17 citizen participation districts and 25 neighborhood crime prevention organizations.
- The City occupies 35% of the City Hall - Courthouse facility.

Department Goals

- Support city-wide functions and initiatives through the proper allocation of resources.
- Ensure that the city-wide fringe benefit budgets fully account for the cost of employee benefits.

Recent Accomplishments

- Managed workers' compensation costs within allocated budgets.
- Working with the City's labor union representatives, city staff have continued to manage the financial control of employee benefit costs.
- Allocations for city-wide technology needs provided a financial foundation for things like implementing the City Operations Modernization & Enterprise Transformation (COMET) project, and upgrading the City's network infrastructure.

2014 Adopted Budget
General Government Accounts

Fiscal Summary

	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2014 Adopted</u>	<u>Change</u>	<u>% Change</u>	<u>2013 Adopted FTE</u>	<u>2014 Adopted FTE</u>
Spending							
1000: General Fund	7,491,396	9,270,494	9,993,332	722,838	7.8%	2.15	2.15
7100: Central Services Internal	-	530,422	2,465,658	1,935,236	364.8%	-	-
Total	7,491,396	9,800,916	12,458,990	2,658,074	27.1%	2.15	2.15
Financing							
1000: General Fund	6,886,431	6,934,865	7,134,867	200,002	2.9%		
7100: Central Services Internal	-	530,422	2,465,658	1,935,236	364.8%		
Total	6,886,431	7,465,287	9,600,525	2,135,238	28.6%		

Budget Changes Summary

The General Government Accounts budget includes the General Fund share of citywide technology investments, including investments in a new wide area network (WAN) and enhancements to the City's existing local area network (LAN). The budget also includes a planned increase in the General Fund share of the public safety vehicle replacement budget.

		Change from 2013 Adopted		
		Spending	Financing	FTE
<u>Current Service Level Adjustments</u>		119,917	-	-
	Subtotal:	<u>119,917</u>	<u>-</u>	<u>-</u>
<u>Mayor's Proposed Changes</u>				
Technology Infrastructure				
<p>The General Fund share of citywide technology projects is included in the General Government budget. In 2014, this includes additional resources for the build-out of a new wide area network (WAN) and improvements to the existing local area network (LAN).</p>				
	LAN/WAN	193,122	-	-
	Subtotal:	<u>193,122</u>	<u>-</u>	<u>-</u>
Capital Lease Program				
<p>In order to fully fund departmental capital equipment needs, including public safety vehicles, some General Fund resources are budgeted to augment the city capital lease program. In 2014 these resources will help pay for public safety vehicles in Police and Fire.</p>				
	Capital lease	400,000	-	-
	Subtotal:	<u>400,000</u>	<u>-</u>	<u>-</u>
Sales Tax Exemption				
<p>During the 2013 legislative session, the State of MN Legislature exempted many purchases made by local governments from the state sales tax. This is expected to result in savings to the many city departments. General Government Accounts' estimated General Fund savings are shown here.</p>				
	Sales tax exemption savings	(14,826)	-	-
	Subtotal:	<u>(14,826)</u>	<u>-</u>	<u>-</u>

1000: General Fund

General Government Accounts

		<u>Change from 2013 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<u>Adopted Changes</u>				
Contract and Analysis Services (CAS) Shift to General Fund				
Beginning in 2014, CAS operations will be budgeted in the General Fund. As part of this shift, CAS's enterprise technology expenses are now included in the General Government Accounts budgets.				
Enterprise technology expenses		24,625	-	-
	Subtotal:	24,625	-	-
Pension Aid Revenues				
Based on improved collections in 2013, the 2014 budget includes a forecasted increase in pension aid revenues.				
Police Pension Aid		-	150,000	-
Fire Pension Aid		-	50,002	-
	Subtotal:	-	200,002	-
Fund 1000 Budget Changes Total		722,838	200,002	-

7100: Central Services Internal

General Government Accounts

Spending and revenue associated with citywide technology projects are budgeted in the General Government Accounts special fund.

		<u>Change from 2013 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<u>Mayor's Proposed Changes</u>				
Technology Infrastructure				
The General Government Accounts special fund allocates funding for citywide innovations and technology. The 2013 proposed budget included resources for the build-out of a new wide area network (WAN) and improvements to the existing local area network (LAN). Due to delays in planning for those improvements, most of the budget for WAN/LAN was removed in the 2013 adopted budget. The 2014 budget restores funding for WAN/LAN upgrades, funded through inter-departmental transfers.				
WAN/LAN		1,935,236	1,935,236	-
	Subtotal:	1,935,236	1,935,236	-
Fund 7100 Budget Changes Total		1,935,236	1,935,236	-

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

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2014

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Adopted	Change From 2013 Adopted
<u>Spending by Fund</u>						
1000	GENERAL FUND	6,927,417	7,491,396	9,270,494	9,993,332	722,838
7100	CENTRAL SERVICES INTERNAL			530,422	2,465,658	1,935,236
TOTAL SPENDING BY FUND		6,927,417	7,491,396	9,800,916	12,458,990	2,658,074
<u>Spending by Major Account</u>						
	EMPLOYEE EXPENSE	249,485	(163,649)	252,272	259,920	7,647
	SERVICES	4,783,100	5,111,097	6,119,492	9,393,894	3,274,403
	MATERIALS AND SUPPLIES	21,447	24,930	24,442	24,442	
	PROGRAM EXPENSE	798,286	862,354	811,267	811,267	
	TRANSFER OUT AND OTHER SPEND	1,075,100	1,656,664	2,593,443	1,969,467	(623,976)
TOTAL SPENDING BY MAJOR ACCOUNT		6,927,417	7,491,396	9,800,916	12,458,990	2,658,074
<u>Financing by Major Account</u>						
	GENERAL FUND REVENUES	8,179,135	6,886,431	6,934,865	7,134,867	200,002
	SPECIAL FUND REVENUES					
	BUDGET ADJUSTMENTS				530,422	530,422
	TRANSFERS IN OTHER FINANCING			530,422	1,935,236	1,404,814
TOTAL FINANCING BY MAJOR ACCOUNT		8,179,135	6,886,431	7,465,287	9,600,525	2,135,238