

General Government Accounts

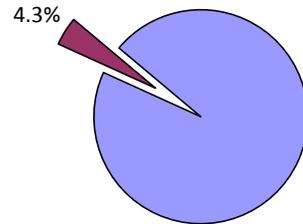
To budget for services provided on a city-wide basis and not directly associated with an operating department or office.

2014 Proposed 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: \$9,968,707
- 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 Proposed Budget

General Government Accounts

Fiscal Summary

	<u>2012 Actual</u>	<u>2013 Adopted</u>	<u>2014 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2013 Adopted FTE</u>	<u>2014 Proposed FTE</u>
Spending							
1000: General Fund	7,491,396	9,270,494	9,968,707	698,213	7.5%	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	12,434,365	2,633,449	26.9%	2.15	2.15
Financing							
1000: General Fund	6,886,431	6,934,865	6,934,865	-	0.0%		
7100: Central Services Internal	-	530,422	2,465,658	1,935,236	364.8%		
Total	6,886,431	7,465,287	9,400,523	1,935,236	25.9%		

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 proposed budget also includes a planned increase in the general fund share of the public safety vehicle replacement budget.

1000: General Fund

General Government Accounts

		<u>Change from 2013 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		119,917	-	-
	Subtotal:	<u>119,917</u>	<u>-</u>	<u>-</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>
Fund 1000 Budget Changes Total		<u><u>698,213</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

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>
Technology Infrastructure				
<p>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 proposed budget restores funding for WAN/LAN upgrades, funded through inter-departmental transfers.</p>				
WAN/LAN		1,935,236	1,935,236	-
	Subtotal:	<u>1,935,236</u>	<u>1,935,236</u>	<u>-</u>
Fund 7100 Budget Changes Total		<u><u>1,935,236</u></u>	<u><u>1,935,236</u></u>	<u><u>-</u></u>



Spending Reports

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

Budget Year: 2014

Department: GENERAL GOVERNMENT ACCOUNTS

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Fund</u>						
1000	GENERAL FUND	6,927,417	7,491,396	9,270,494	9,968,707	698,213
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	12,434,365	2,633,449
<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	9,369,269	3,249,778
	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	(623,972)
TOTAL SPENDING BY MAJOR ACCOUNT		6,927,417	7,491,396	9,800,916	12,434,365	2,633,452
<u>Financing by Major Account</u>						
	GENERAL FUND REVENUES	8,179,135	6,886,431	6,934,865	6,934,865	
	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	9,400,523	1,935,236

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: CITY ATTY GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	228,432									
SERVICES	384,320	383,322	230,000	230,000						
TRANSFER OUT AND OTHER SPEND	816,305	1,361,531	719,500	719,500						
TOTAL FOR DIVISION	1,429,057	1,744,853	949,500	949,500						
<u>Spending by Accounting Unit</u>										
1009070 TORT LIABILITY	1,044,737	1,362,329	719,500	719,500						
1009073 OUTSIDE COUNSEL	384,320	382,524	230,000	230,000						
TOTAL FOR DIVISION	1,429,057	1,744,853	949,500	949,500						

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: CITY COUNCIL GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	4,750	3,739	8,337	8,530	193					
SERVICES	700,375	688,724	704,627	703,801	(826)					
MATERIALS AND SUPPLIES	29		262	262						
TRANSFER OUT AND OTHER SPEND	197,411	249,233	187,467	187,467						
TOTAL FOR DIVISION	902,564	941,695	900,693	900,060	(633)					
<u>Spending by Accounting Unit</u>										
1009100 CIVIC ORG CONTRIBUTION	197,411	249,233	187,467	187,467						
1009145 CHARTER COMMISSION	5,258	3,888	9,817	10,010	193	0.15	0.15	0.15	0.15	
1009150 COUNCIL PUBLICATIONS	101,791	90,471	75,000	75,000						
1009263 ELECTIONS	598,104	598,104	628,409	627,583	(826)					
TOTAL FOR DIVISION	902,564	941,695	900,693	900,060	(633)	0.15	0.15	0.15	0.15	

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: HUMAN RESOURCES GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	12,619	(331,398)	21,750	14,994	(6,756)					
SERVICES	25,314	10,629	11,760	11,760						
TRANSFER OUT AND OTHER SPEND			2,500	2,500						
TOTAL FOR DIVISION	37,933	(320,769)	36,010	29,254	(6,756)					
<u>Spending by Accounting Unit</u>										
1009001 EMPLOYEE INSURANCE		1,071								
1009002 RETIREE	14,685	(343,774)								
1009025 WORKERS COMP-SMALL OFF	12,619	11,305	21,750	14,994	(6,756)					
1009081 TORT CLAIMS			2,500	2,500						
1009085 SURETY BOND PREMIUMS	10,629	10,629	11,760	11,760						
TOTAL FOR DIVISION	37,933	(320,769)	36,010	29,254	(6,756)					

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: MAYOR GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	210,976	155,712	222,185	236,396	14,211					
SERVICES	193,092	203,773	220,809	220,809						
TOTAL FOR DIVISION	404,069	359,485	442,994	457,205	14,211					
Spending by Accounting Unit										
1009126 MUNICIPAL MEMBERSHIPS	113,206	115,803	130,485	130,485						
1009127 INTERGOVERNMENTAL RELA	290,863	243,682	312,509	326,720	14,211	2.00	2.00	2.00	2.00	
TOTAL FOR DIVISION	404,069	359,485	442,994	457,205	14,211	2.00	2.00	2.00	2.00	

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: OFS GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE SERVICES	(207,292)	8,298								
MATERIALS AND SUPPLIES	729,418	1,153,546	1,556,904	2,738,768	1,181,864					
PROGRAM EXPENSE	21,514	24,930	24,180	24,180						
TRANSFER OUT AND OTHER SPEND	798,286	862,354	811,267	811,267						
	60,000	30,000	1,683,976	1,060,000	(623,976)					
TOTAL FOR DIVISION	1,401,926	2,079,129	4,076,327	4,634,215	557,888					

Spending by Accounting Unit

1009003 SEVERANCE PAY CONTRIBU										
1009013 PERA, FICA & HRA PENSI										
1009014 BLDG TRADES FRINGE BEN	(207,292)	8,298								
1009040 INNOVATIONS & TECHNOLO	266,612	749,429	1,071,833	2,288,930	1,217,097					
1009045 PUBLIC SAFETY FLEET SU			600,000	1,000,000	400,000					
1009050 PUBLIC IMPROVEMENT AID	60,000	30,000	60,000	60,000						
1009061 CONTINGENT RESERVE SPE			1,023,976		(1,023,976)					
1009063 CIB COMMITTEE PER DIEM	10,034	5,360	18,034	13,034	(5,000)					
1009080 FINANCIAL FORMS PRINTI	37,564	31,115	56,927	50,927	(6,000)					
1009110 CITIZEN PARTIC-DIST CN	660,294	735,128	674,516	674,516						
1009111 NEIGHBORHOOD CRIME PRE	137,992	127,227	136,751	136,751						
1009130 STATE AUDITOR FEES	272,540	233,464	242,784	242,784						
1009948 EMPL PARKING OFFCL BUS	164,182	159,108	191,506	167,273	(24,233)					
TOTAL FOR DIVISION	1,401,926	2,079,129	4,076,327	4,634,215	557,889					

CITY OF SAINT PAUL
Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND
Division: REAL ESTATE GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
SERVICES	2,750,579	2,671,103	2,864,970	2,998,473	133,503					
MATERIALS AND SUPPLIES	(96)									
TRANSFER OUT AND OTHER SPEND	1,384	15,901								
TOTAL FOR DIVISION	2,751,868	2,687,004	2,864,970	2,998,473	133,503					
<u>Spending by Accounting Unit</u>										
1009051 EXEMPT PROPERTY ASSESS	1,155,749	1,235,563	1,452,292	1,622,218	169,926					
1009055 ENVIRONMENTAL CLEANUP	50,500	50,000	55,000	55,000						
1009170 CH/CH BLDG MAINT 35% S	1,545,618	1,401,441	1,357,678	1,321,255	(36,423)					
TOTAL FOR DIVISION	2,751,868	2,687,004	2,864,970	2,998,473	133,503					

**CITY OF SAINT PAUL
Spending Plan Summary**

Department: GENERAL GOVERNMENT ACCOUNTS
 Fund: 7100 CENTRAL SERVICES INTERNAL
 Division: OFS GEN GOVT ACCTS

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
SERVICES			530,422	2,465,658	1,935,236					
TOTAL FOR DIVISION			530,422	2,465,658	1,935,236					
<u>Spending by Accounting Unit</u>										
1030140 Innovations & Technolo			530,422	2,465,658	1,935,236					
TOTAL FOR DIVISION			530,422	2,465,658	1,935,236					



Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: GENERAL GOVERNMENT ACCOUNTS
 Company: 1000 GENERAL FUND

Budget Year: 2014

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
42150-0	DEPT OF TREASURY	1,188,003				
42510-0	PERA PENSION AID	517,512	517,512	517,512	517,512	
42520-0	POLICE PENSION AMORTIZATN AID	3,955,249	3,703,365	3,886,625	3,886,625	
42530-0	FIRE PENSION AMORTIZATN AID	1,960,961	2,117,580	1,928,995	1,928,995	
42540-0	POLICE FIRE DISABILITY BENEFIT	329,766	340,738	334,501	334,501	
43285-0	EMPLOYEE PARKING	77,246	77,760	85,000	85,000	
49140-0	TRANSFER FR SPECIAL REVENUE FU	44,077	33,486	182,232	182,232	
49170-0	TRANSFER FR ENTERPRISE FUND		20,496			
49180-0	TRANSFER FR INTERNAL SERVICE F	75,495	75,495			
49870-0	REFUNDS OVERPAYMENTS	330				
49970-0	OTHER MISC REVENUE	30,496				
TOTAL FOR REVENUE		8,179,135	6,886,431	6,934,865	6,934,865	
1000	GENERAL FUND	8,179,135	6,886,431	6,934,865	6,934,865	

CITY OF SAINT PAUL
Financing by Company and Department

Department: GENERAL GOVERNMENT ACCOUNTS
 Company: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2014

Account	Account Description	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
49130-0	TRANSFER FR GENERAL FUND				1,217,098	1,217,098
49140-0	TRANSFER FR SPECIAL REVENUE FU			530,422	718,138	187,716
91010-0	USE OF FUND BALANCE				530,422	530,422
TOTAL FOR REVENUE				530,422	2,465,658	1,935,236
7100	CENTRAL SERVICES INTERNAL			530,422	2,465,658	1,935,236
GRAND TOTAL FOR GENERAL GOVERNMENT ACCOUNTS		8,179,135	6,886,431	7,465,287	9,400,523	1,935,236

City of Saint Paul
Financing Plan by Department

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND

Budget Year: 2014

		2011	2012	2013	2014 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2013 Adopted
<u>Financing by Accounting Unit</u>						
1009002	RETIREE	1,517,769	340,738	334,501	334,501	
1009010	POLICE RELIEF ASSOCIATION	3,955,249	3,703,365	3,886,625	3,886,625	
1009011	FIREMANS RELIEF ASSOCIATION	1,960,961	2,117,580	1,928,995	1,928,995	
1009013	PERA, FICA & HRA PENSION	517,512	517,512	517,512	517,512	
1009051	EXEMPT PROPERTY ASSESSMENTS	330				
1009110	CITIZEN PARTIC-DIST CNCLS	18,486	18,486	18,486	18,486	
1009127	INTERGOVERNMENTAL RELATIONS	131,582	110,991	163,746	163,746	
1009948	EMPL PARKING OFFCL BUSINESS	77,246	77,760	85,000	85,000	
TOTAL FOR DEPARTMENT		8,179,135	6,886,431	6,934,865	6,934,865	
<u>Financing by Major Account</u>						
	INTERGOVERNMENTAL REVENUE	7,951,491	6,679,195	6,667,633	6,667,633	
	FEES SALES AND SERVICES	77,246	77,760	85,000	85,000	
	TRANSFERS IN OTHER FINANCING	150,398	129,477	182,232	182,232	
TOTAL BY MAJOR ACCOUNT GROUP		8,179,135	6,886,431	6,934,865	6,934,865	

City of Saint Paul
Financing Plan by Department

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 7100 CENTRAL SERVICES INTERNAL

Budget Year: 2014

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1030140	Innovations & Technology-SF			530,422	2,465,658	1,935,236
TOTAL FOR DEPARTMENT				530,422	2,465,658	1,935,236
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS					530,422	530,422
TRANSFERS IN OTHER FINANCING				530,422	1,935,236	1,404,814
TOTAL BY MAJOR ACCOUNT GROUP				530,422	2,465,658	1,935,236

