

General Government Accounts

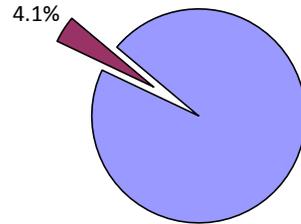
To budget for services provided on a city-wide basis and not directly associated with an operating department or office.

2015 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's 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; 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 Accounts
Portion of General Fund
Spending**



Department Facts

- Total General Fund Budget: \$9,524,841
- Total Special Fund Budget: \$2,465,658
- Total FTEs: -
- 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 investments, like the City Operations Modernization and Enterprise Transformation (COMET) project, and upgrading the City's network infrastructure.

2015 Adopted Budget
General Government Accounts

Fiscal Summary

	2013 Actual	2014 Adopted	2015 Adopted	Change	% Change	2014 Adopted FTE	2015 Adopted FTE
Spending							
100: General Fund	17,406,097	9,666,611	9,524,841	(141,770)	-1.5%	0.15	-
710: Central Service Fund	-	2,465,658	2,465,658	-	0.0%	-	-
Total	17,406,097	12,132,269	11,990,499	(141,770)	-1.2%	0.15	-
Financing							
Citywide General Revenues*	180,200,668	187,142,262	188,480,127	1,337,865	0.7%		
100: General Fund	1,073,543	955,499	967,384	11,885	1.2%		
710: Central Service Fund	-	2,465,658	2,465,658	-	0.0%		
Total	1,073,543	3,421,157	3,433,042	11,885	0.3%		

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

Budget Changes Summary

The General Government Accounts budget includes citywide fringe benefit costs, where beginning in 2015, the City will offer paid parental leave to employees. The adopted budget includes the General Fund share of providing this new employee benefit. The General Government budget also 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). As part of the Police budget, the department will defer a portion of its fleet replacement. The General Government budget will show a corresponding decrease in the General Fund transfer to the public safety vehicle replacement special fund. The adopted budget includes several changes to major general revenues, which are recorded in General Government Accounts. Changes to property taxes, Local Government Aid (LGA), franchise fees, and pension aids are all included in the 2015 adopted budget (see the "Major General Fund Revenues" section for more detail).

During the Council phase of the budget process, the Council approved the forgiveness of a loan that the General Fund owed to the HRA Parking Fund. This change freed up funding to allow the General Fund to make a transfer to the RiverCentre for parking ramp repairs.

Special fund budget changes are cost neutral, and include several investments in the City's technology infrastructure. The 2015 budget invests in: security in the form of firewall upgrades; hardware and software to reduce the need for new servers; cloud-based technologies; and the implementation of Microsoft 365.

Change from 2014 Adopted		
Spending	Financing	FTE

Current Service Level Adjustments

Current service level adjustments in the General Government Accounts department include a decrease in the assessments on city-owned properties. Additionally, a technical change resulted in a decrease to a portion of an FTE, but no net decrease in personnel spending.

Current service level adjustments	(79,230)	-	(0.15)
Subtotal:	(79,230)	-	(0.15)

Mayor's Proposed Changes

Technology Infrastructure

The General Fund share of citywide technology projects is included in the General Government budget. In 2015, this includes planned increases to pay for improvements to the City's local area network (LAN).

Citywide technology investments	237,083	-	-
Subtotal:	237,083	-	-

Public Safety Capital Lease

In 2015, the Police Department will temporarily defer a portion of their planned vehicle replacement. As ongoing innovations in Police begin to yield permanent operational savings in future years, the intention is to restore this funding.

Police vehicle replacement	(559,623)	-	-
Subtotal:	(559,623)	-	-

Paid Parental Leave

The adopted budget includes funding for the City to provide paid parental leave. The new benefit would provide four weeks paid salary to the birthing employee and two weeks paid salary to the non-birthing employee parent or adoptee employee parent. The amount listed below represents estimated costs for General Fund budgets.

Paid parental leave	200,000	-	-
Subtotal:	200,000	-	-

100: General Fund**General Government Accounts**Adopted Changes**RiverCentre Parking Ramp Repairs**

In 2015 the RiverCentre will invest \$500,000 in parking ramp repairs. A portion of this funding comes from the City's General Fund, made available through the forgiveness of a loan from the HRA Parking Fund.

Transfer to RiverCentre for parking ramp repairs	60,000	-	-
Subtotal:	<u>60,000</u>	<u>-</u>	<u>-</u>
	<u><u>60,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Police-Fire Disability Benefit

Based on improved collections in 2014, the 2015 budget includes a forecasted increase in police-fire disability benefit revenue from the State.

Police-Fire Disability Benefit	-	11,885	-
Subtotal:	<u>-</u>	<u>11,885</u>	<u>-</u>
	<u><u>(141,770)</u></u>	<u><u>11,885</u></u>	<u><u>(0.15)</u></u>

Fund 100 Budget Changes Total

710: Central Service Fund

General Government Accounts

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

		<u>Change from 2014 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
No changes from 2014 Adopted Budget		-	-	-
Subtotal:		<u>-</u>	<u>-</u>	<u>-</u>
Fund 710 Budget Changes Total		<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Spending Reports

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

Department: **GENERAL GOVERNMENT**

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Spending by Fund					
CITY GENERAL FUND	7,491,396	17,406,097	9,666,611	9,524,841	(141,770)
CITY GRANTS	13,790				
CENTRAL SERVICE FUND			2,465,658	2,465,658	
TOTAL SPENDING BY FUND	7,505,186	17,406,097	12,132,269	11,990,499	(141,770)
Spending by Major Account					
EMPLOYEE EXPENSE	(163,649)	1,072,917	23,523	224,243	200,720
SERVICES	5,124,887	6,566,775	9,303,570	9,460,703	157,133
MATERIALS AND SUPPLIES	24,930	30,957	24,442	24,442	
PROGRAM EXPENSE	862,354	784,681	811,267	811,267	
ADDITIONAL EXPENSES	1,626,664	660,942	909,467	909,467	
OTHER FINANCING USES	30,000	8,289,825	1,060,000	560,377	(499,623)
TOTAL SPENDING BY MAJOR ACCOUNT	7,505,186	17,406,097	12,132,269	11,990,499	(141,770)
Financing by Major Account					
TAXES	96,132,716	101,974,561	97,391,025	97,817,214	426,189
LICENSE AND PERMIT			2,960,000	2,951,800	(8,200)
INTERGOVERNMENTAL REVENUE	60,029,748	62,729,630	70,573,116	72,189,077	1,615,961
CHARGES FOR SERVICES	13,144,267	18,382,434	14,219,165	16,279,393	2,060,228
INVESTMENT EARNINGS	2,851,762	(2,213,199)	2,065,034	2,165,034	100,000
MISCELLANEOUS REVENUE	123,053	130,000	196,000	246,000	50,000
OTHER FINANCING SOURCES	230,792	270,786	2,628,657	264,651	(2,364,006)
BUDGET ADJUSTMENTS			530,422		(530,422)
TOTAL FINANCING BY MAJOR ACCOUNT	172,512,338	181,274,211	190,563,419	191,913,169	1,349,750

CITY OF SAINT PAUL
Spending Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **CITY GENERAL FUND**

Budget Year: **2015**

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	(163,649)	1,072,917	23,523	224,243	200,720
SERVICES	5,111,097	6,566,775	6,837,912	6,995,045	157,133
MATERIALS AND SUPPLIES	24,930	30,957	24,442	24,442	
PROGRAM EXPENSE	862,354	784,681	811,267	811,267	
ADDITIONAL EXPENSES	1,626,664	660,942	909,467	909,467	
OTHER FINANCING USES	30,000	8,289,825	1,060,000	560,377	(499,623)
Total Spending by Major Account	7,491,396	17,406,097	9,666,611	9,524,841	(141,770)
Spending by Accounting Unit					
10017100 GF GENERAL REVENUES		7,689,826		60,000	60,000
10017200 CHARTER COMMISSION	3,888	2,519	10,009	9,979	(30)
10017205 COUNCIL PUBLICATIONS	90,471	72,022	75,000	75,000	
10017210 ELECTIONS	598,104	610,070	627,583	627,583	
10017220 CIVIC ORGRANIZATION PROGRAM	249,233	205,134	187,467	187,467	
10017305 INTERGOVERNMENTAL RELATIONS	243,682	245,708			
10017310 MUNICIPAL MEMBERSHIPS	115,803	108,312	130,485	130,485	
10017400 OUTSIDE COUNSEL	382,524	337,227	230,000	230,000	
10017405 TORT LIABILITY	1,362,329	448,310	719,500	719,500	
10017505 CIB COMMITTEE PER DIEM	5,360	12,095	13,034	13,034	
10017510 FINANCIAL FORMS PRINTING	31,115	34,746	50,927	50,927	
10017515 STATE AUDITOR FEES	233,464	254,649	242,784	242,784	
10017520 EMPL PARKING OFFCL BUSINESS	159,108	163,391	167,273	167,273	
10017525 PUBLIC IMPROVEMENT AID	30,000		60,000	60,000	
10017530 PUBLIC SAFETY FLEET SUPPORT		600,000	1,000,000	440,377	(559,623)
10017535 INNOVATIONS AND TECHNOLOGY	749,429	1,071,832	2,313,555	2,550,638	237,083
10017540 CITIZEN PART DIST COUNCILS	735,128	652,046	674,516	674,516	
10017545 NEIGHBORHOOD CRIME PREVENTION	127,227	132,635	136,751	136,751	
10017550 EXEMPT PROPERTY ASSESSMENTS	1,235,563	2,313,805	1,622,218	1,542,268	(79,950)
10017555 CHCH BLDG MAINT CITY SHARE	1,401,441	1,407,382	1,321,255	1,321,255	
10017560 ENVIRONMENTAL CLEANUP	50,000	47,153	55,000	55,000	
10017600 EMPLOYEE INSURANCE	1,071	(789,130)		200,000	200,000
10017605 RETIREE INSURANCE	(343,774)	48,706			
10017615 FICA PERA HRA PENSION		1,780,206			
10017620 SEVERANCE PAY CONTRIBUTION					
10017630 BLDG TRADES FRINGE BENEFITS	8,298	(112,125)			
10017640 WORKERS COMP-SMALL OFFICES	11,305	61,165	14,994	15,744	750
10017645 TORT CLAIMS			2,500	2,500	
10017650 SURETY BOND PREMIUMS	10,629	8,413	11,760	11,760	
Total Spending by Accounting Unit	7,491,396	17,406,097	9,666,611	9,524,841	(141,770)

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

Department: GENERAL GOVERNMENT
 Fund: CENTRAL SERVICE FUND

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Spending by Major Account					
SERVICES			2,465,658	2,465,658	
Total Spending by Major Account			2,465,658	2,465,658	
Spending by Accounting Unit					
71017505 INNOVATIONS TECHNOLOGY			2,465,658	2,465,658	
Total Spending by Accounting Unit			2,465,658	2,465,658	

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: GENERAL GOVERNMENT
 Fund: CITY GENERAL FUND

Budget Year: 2015

Account	Account Description					Change From
		2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	2014 Adopted
40005-0	CURRENT PROPERTY TAX	55,875,102	55,462,065	69,902,627	71,209,189	1,306,562
40010-0	FISCAL DISPARITIES	13,659,323	14,911,810			
40110-0	CURRENT EXCESS TAX INCREMENT	2,431,893	2,511,601	2,616,727	1,816,975	(799,752)
40201-0	PROP TAX 1ST YEAR DELINQUENT	399,839	439,501	300,000	300,000	
40202-0	PROP TAX 2ND YR DELINQUENT	(172,622)	(88,969)			
40203-0	PROP TAX 3RD YR DELINQUENT	(16,333)	(37,209)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	16,347	6,683			
40205-0	PROP TAX 5TH YEAR DELINQUENT	774	16,651			
40206-0	PROP TAX 6TH YR AND PRIOR	17,008	24,262			
40310-0	DELINQUENT EXCESS TAX INCREMEN	(214,145)	(14,282)			
40405-0	PROPERTY TAX PENALTY	112,968	75,789			
40705-0	HOTEL MOTEL TAX	1,440,985	1,490,362	1,265,900	1,356,400	90,500
40720-0	CONTAMINATION TAX		55,796			
40805-0	XCEL ENERGY ELECTRIC	20,203,903	21,123,400	20,659,650	21,059,650	400,000
40820-0	DISTRICT ENERGY	1,369,228	1,489,312	1,475,000	1,500,000	25,000
40830-0	DISTRICT ENERGY DEFERRED	419,613	3,915,218	626,253		(626,253)
40850-0	DISTRICT COOLING	429,616	436,023	390,000	400,000	10,000
40860-0	ENERGY PARK	159,220	156,547	154,868	175,000	20,132
TOTAL FOR TAXES		96,132,716	101,974,561	97,391,025	97,817,214	426,189
42105-0	BUSINESS LICENSE			1,435,000	1,365,000	(70,000)
42505-0	BUILDING PERMIT			1,525,000	1,586,800	61,800
TOTAL FOR LICENSE AND PERMIT				2,960,000	2,951,800	(8,200)

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: GENERAL GOVERNMENT
 Fund: CITY GENERAL FUND

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From
						2014 Adopted
43605-0	LOCAL GOVERNMENT AID	50,345,488	50,320,488	60,422,233	61,775,944	1,353,711
43610-0	PERA PENSION AID	517,512	517,512	517,512	517,512	
43612-0	POLICE PENSION AMORTIZATN AID	3,703,365	4,154,864	4,036,625	4,154,864	118,239
43613-0	FIRE INS PREMIUM SURCHARGE	2,117,580	2,309,723	1,978,997	2,309,723	330,726
43615-0	POLICE FIRE DISABILITY BENEFIT	340,738	346,386	334,501	346,386	11,885
43620-0	MARKET VALUE HOMESTEAD CREDIT	(360)	2,236			
43625-0	CITY SHARE STATE HWY RENT	49,534		1,000	1,000	
43630-0	CITY SHARE STATE COURT FINES	2,928,922	3,063,207	3,272,648	3,072,648	(200,000)
43635-0	CITY SHARE MN DOT FINES	13,180	15,213	9,600	11,000	1,400
43999-0	OTHER GRANT HISTORY		2,000,000			
TOTAL FOR INTERGOVERNMENTAL REVENUE		60,015,959	62,729,630	70,573,116	72,189,077	1,615,961
44165-0	EMPLOYEE PARKING			85,000	85,000	
44190-0	MISCELLANEOUS FEES	77,760	239,862			
44590-0	MISCELLANEOUS SERVICES		10,568			
47110-0	DISABILITY METER PARKING PERMIT			174,063		(174,063)
47555-0	UTILITY COST RECOVERY	5,000,000	5,000,000	5,000,000	5,000,000	
50220-0	DEFERRED LOAN REPAYMENT	575,000	4,871,221	723,346		(723,346)
50305-0	PARKING REVENUES	154,867	225,539		174,063	174,063
51175-0	ADMINISTRATION FEE			8,236,756		(8,236,756)
51275-0	INDIRECT COST RECOVERY	7,336,641	8,035,244		8,554,672	8,554,672
TOTAL FOR CHARGES FOR SERVICES		13,144,267	18,382,434	14,219,165	13,813,735	(405,430)
54505-0	INTEREST INTERNAL POOL	2,552,191	1,752,840	2,065,034	2,165,034	100,000
54510-0	INCR OR DECR IN FV INVESTMENTS	299,571	(3,966,039)			
TOTAL FOR INVESTMENT EARNINGS		2,851,762	(2,213,199)	2,065,034	2,165,034	100,000
55520-0	OTHER AGENCY SHARE OF COST	122,178	130,000	75,000		(75,000)
55545-0	PAYMENT IN LIEU OF TAXES				125,000	125,000
55920-0	FORFEITED TAX SALE	875		121,000	121,000	
TOTAL FOR MISCELLANEOUS REVENUE		123,053	130,000	196,000	246,000	50,000

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: GENERAL GOVERNMENT
 Fund: CITY GENERAL FUND

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
56205-0	TRANSFER FROM COMPONENT UNIT			83,640	83,640	
56225-0	TRANSFER FR SPECIAL REVENUE FU	36,225	68,981	18,486	18,486	
56230-0	TRANSFER FR DEBT SERVICE FUND			165,454		(165,454)
56235-0	TRANSFER FR CAPITAL PROJ FUND	98,576	141,309	125,791		(125,791)
56240-0	TRANSFER FR ENTERPRISE FUND	20,496	20,496			
56245-0	TRANSFER FR INTERNAL SERVICE F	75,495	40,000	300,050	162,525	(137,525)
TOTAL FOR OTHER FINANCING SOURCES		230,792	270,786	693,421	264,651	(428,770)
TOTAL FOR CITY GENERAL FUND		172,498,548	181,274,211	188,097,761	189,447,511	1,349,750

CITY OF SAINT PAUL
Financing by Company and Department

Company: CITY OF SAINT PAUL
 Department: GENERAL GOVERNMENT
 Fund: CENTRAL SERVICE FUND

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
51170-0	TECHNOLOGY SERVICES				2,465,658	2,465,658
TOTAL FOR CHARGES FOR SERVICES						2,465,658
56220-0	TRANSFER FR GENERAL FUND			1,226,593		(1,226,593)
56225-0	TRANSFER FR SPECIAL REVENUE FU			708,643		(708,643)
59910-0	USE OF FUND EQUITY			530,422		(530,422)
TOTAL FOR OTHER FINANCING SOURCES						2,465,658
TOTAL FOR CENTRAL SERVICE FUND						2,465,658
TOTAL FOR GENERAL GOVERNMENT		172,498,548	181,274,211	190,563,419	191,913,169	1,349,750

CITY OF SAINT PAUL
Financing Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **CITY GENERAL FUND**

Budget Year: **2015**

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Financing by Major Account					
TAXES	96,132,716	101,974,561	97,391,025	97,817,214	426,189
LICENSE AND PERMIT			2,960,000	2,951,800	(8,200)
INTERGOVERNMENTAL REVENUE	60,015,959	62,729,630	70,573,116	72,189,077	1,615,961
CHARGES FOR SERVICES	13,144,267	18,382,434	14,219,165	13,813,735	(405,430)
INVESTMENT EARNINGS	2,851,762	(2,213,199)	2,065,034	2,165,034	100,000
MISCELLANEOUS REVENUE	123,053	130,000	196,000	246,000	50,000
OTHER FINANCING SOURCES	230,792	270,786	693,421	264,651	(428,770)
Total Financing by Major Account	172,498,548	181,274,211	188,097,761	189,447,511	1,349,750
Financing by Accounting Unit					
10017100 GF GENERAL REVENUES	171,433,062	180,200,668	187,142,262	188,480,127	1,337,865
10017305 INTERGOVERNMENTAL RELATIONS	110,991	110,991			
10017520 EMPL PARKING OFFCL BUSINESS	77,760	80,168	85,000	85,000	
10017540 CITIZEN PART DIST COUNCILS	18,486	18,486	18,486	18,486	
10017605 RETIREE INSURANCE	340,738	346,386	334,501	346,386	11,885
10017615 FICA PERA HRA PENSION	517,512	517,512	517,512	517,512	
Total Financing by Accounting Unit	172,498,548	181,274,211	188,097,761	189,447,511	1,349,750

CITY OF SAINT PAUL
Financing Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **CENTRAL SERVICE FUND**

Budget Year: **2015**

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Financing by Major Account					
CHARGES FOR SERVICES				2,465,658	2,465,658
OTHER FINANCING SOURCES			2,465,658		(2,465,658)
Total Financing by Major Account			2,465,658	2,465,658	
Financing by Accounting Unit					
71017505 INNOVATIONS TECHNOLOGY			2,465,658	2,465,658	
Total Financing by Accounting Unit			2,465,658	2,465,658	