

General Government Accounts

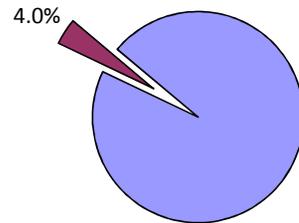
To budget for services provided on a city-wide basis and not directly associated with an operating department or office.

**2015 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'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: \$9,464,841
- 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 Proposed Budget
General Government Accounts

Fiscal Summary

	2013 Actual	2014 Adopted	2015 Proposed	Change	% Change	2014 Adopted FTE	2015 Proposed FTE
Spending							
100: General Fund	17,406,097	9,666,611	9,464,841	(201,770)	-2.1%	0.15	-
710: Central Service Fund	-	2,465,658	2,465,658	-	0.0%	-	-
Total	17,406,097	12,132,269	11,930,499	(201,770)	-1.7%	0.15	-
Financing							
Citywide General Revenues*	180,200,668	187,142,262	189,363,251	2,220,989	1.2%		
100: General Fund	1,073,543	955,499	955,499	-	0.0%		
710: Central Service Fund	-	2,465,658	2,465,658	-	0.0%		
Total	1,073,543	3,421,157	3,421,157	-	0.0%		

*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 Mayor is proposing to offer paid parental leave to City employees. The proposed 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 proposal, the department will defer a portion of its fleet replacement. The proposed General Government budget will show a corresponding decrease in the General Fund transfer to the public safety vehicle replacement special fund. The proposed 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 proposed for 2015 (see the "Major General Fund Revenues" section for more detail).

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.

100: General Fund**General Government Accounts**

	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:	<u>(79,230)</u>	<u>-</u>	<u>(0.15)</u>
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:	<u>237,083</u>	<u>-</u>	<u>-</u>
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:	<u>(559,623)</u>	<u>-</u>	<u>-</u>
Paid Parental Leave			
The proposed 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:	<u>200,000</u>	<u>-</u>	<u>-</u>
Fund 100 Budget Changes Total	<u><u>(201,770)</u></u>	<u><u>-</u></u>	<u><u>(0.15)</u></u>

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.

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



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 Mayor's Proposed	Change From 2014 Adopted
<u>Spending by Fund</u>					
CITY GENERAL FUND	7,491,396	17,406,097	9,666,611	9,464,841	(201,770)
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	11,930,499	(201,770)
<u>Spending by Major Account</u>					
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	500,377	(559,623)
TOTAL SPENDING BY MAJOR ACCOUNT	7,505,186	17,406,097	12,132,269	11,930,499	(201,770)
<u>Financing by Major Account</u>					
TAXES	96,132,716	101,974,561	97,391,025	98,436,834	1,045,809
LICENSE AND PERMIT			2,960,000	3,005,750	45,750
INTERGOVERNMENTAL REVENUE	60,029,748	62,729,630	70,573,116	72,388,871	1,815,755
CHARGES FOR SERVICES	13,144,267	18,382,434	14,219,165	16,301,477	2,082,312
INVESTMENT EARNINGS	2,851,762	(2,213,199)	2,065,034	2,065,034	
MISCELLANEOUS REVENUE	123,053	130,000	196,000	196,000	
OTHER FINANCING SOURCES	230,792	270,786	2,628,657	390,442	(2,238,215)
BUDGET ADJUSTMENTS			530,422		(530,422)
TOTAL FINANCING BY MAJOR ACCOUNT	172,512,338	181,274,211	190,563,419	192,784,408	2,220,989

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 Mayor's Proposed	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	500,377	(559,623)
Total Spending by Major Account	7,491,396	17,406,097	9,666,611	9,464,841	(201,770)

Spending by Accounting Unit

10017100	GF GENERAL REVENUES		7,689,826		
10017200	CHARTER COMMISSION	3,888	2,519	10,009	9,979
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
10017535	INNOVATIONS AND TECHNOLOGY	749,429	1,071,832	2,313,555	2,550,638
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
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
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
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	9,464,841
					(201,770)

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

Department: GENERAL GOVERNMENT
 Fund: CITY GRANTS

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Mayor's Proposed	Change From 2014 Adopted
Spending by Major Account					
SERVICES	13,790				
Total Spending by Major Account	13,790				
Spending by Accounting Unit					
20017800 CITY WIDE EMERGENCY EVENTS	13,790				
Total Spending by Accounting Unit	13,790				

**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 Mayor's Proposed	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	2012 Actuals	2013 Actuals	2014 Adopted	2015 Mayor's Proposed	Change From
						2014 Adopted
40005-0	CURRENT PROPERTY TAX	55,875,102	55,462,065	69,902,627	71,709,189	1,806,562
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	1,991,727	(625,000)
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	1,475,000	
40830-0	DISTRICT ENERGY DEFERRED	419,613	3,915,218	626,253		(626,253)
40850-0	DISTRICT COOLING	429,616	436,023	390,000	390,000	
40860-0	ENERGY PARK	159,220	156,547	154,868	154,868	
TOTAL FOR TAXES		96,132,716	101,974,561	97,391,025	98,436,834	1,045,809
42105-0	BUSINESS LICENSE			1,435,000	1,435,000	
42505-0	BUILDING PERMIT			1,525,000	1,570,750	45,750
TOTAL FOR LICENSE AND PERMIT				2,960,000	3,005,750	45,750

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 Mayor's Proposed	Change From 2014 Adopted
43605-0	LOCAL GOVERNMENT AID	50,345,488	50,320,488	60,422,233	61,887,988	1,465,755
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	4,136,625	100,000
43613-0	FIRE PENSION AMORTIZATN AID	2,117,580	2,309,723	1,978,997	2,228,997	250,000
43615-0	POLICE FIRE DISABILITY BENEFIT	340,738	346,386	334,501	334,501	
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	3,272,648	
43635-0	CITY SHARE MN DOT FINES	13,180	15,213	9,600	9,600	
43999-0	OTHER GRANT HISTORY		2,000,000			
TOTAL FOR INTERGOVERNMENTAL REVENUE		60,015,959	62,729,630	70,573,116	72,388,871	1,815,755
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			
51175-0	ADMINISTRATION FEE			8,236,756	8,576,756	340,000
51275-0	INDIRECT COST RECOVERY	7,336,641	8,035,244			
TOTAL FOR CHARGES FOR SERVICES		13,144,267	18,382,434	14,219,165	13,835,819	(383,346)
54505-0	INTEREST INTERNAL POOL	2,552,191	1,752,840	2,065,034	2,065,034	
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	2,065,034	
55520-0	OTHER AGENCY SHARE OF COST	122,178	130,000	75,000	75,000	
55920-0	FORFEITED TAX SALE	875		121,000	121,000	
TOTAL FOR MISCELLANEOUS REVENUE		123,053	130,000	196,000	196,000	

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 Mayor's Proposed	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	390,442	(302,979)
TOTAL FOR CITY GENERAL FUND		172,498,548	181,274,211	188,097,761	190,318,750	2,220,989

CITY OF SAINT PAUL
Financing by Company and Department

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

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Mayor's Proposed	Change From 2014 Adopted
43101-0	FEDERAL GRANT STATE ADMIN	10,341				
43401-0	STATE GRANTS	3,448				
TOTAL FOR INTERGOVERNMENTAL REVENUE		13,790				
TOTAL FOR CITY GRANTS		13,790				

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 Mayor's Proposed	Change From 2014 Adopted
51170-0	DATA PROC SERV NON CITY				2,465,658	2,465,658
TOTAL FOR CHARGES FOR SERVICES					2,465,658	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)
TOTAL FOR OTHER FINANCING SOURCES					1,935,236	(1,935,236)
91010-0	USE OF FUND BALANCE			530,422		(530,422)
TOTAL FOR BUDGET ADJUSTMENTS					530,422	(530,422)
TOTAL FOR CENTRAL SERVICE FUND					2,465,658	2,465,658
TOTAL FOR GENERAL GOVERNMENT		172,512,338	181,274,211	190,563,419	192,784,408	2,220,989

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 Mayor's Proposed	Change From 2014 Adopted
Financing by Major Account					
TAXES	96,132,716	101,974,561	97,391,025	98,436,834	1,045,809
LICENSE AND PERMIT			2,960,000	3,005,750	45,750
INTERGOVERNMENTAL REVENUE	60,015,959	62,729,630	70,573,116	72,388,871	1,815,755
CHARGES FOR SERVICES	13,144,267	18,382,434	14,219,165	13,835,819	(383,346)
INVESTMENT EARNINGS	2,851,762	(2,213,199)	2,065,034	2,065,034	
MISCELLANEOUS REVENUE	123,053	130,000	196,000	196,000	
OTHER FINANCING SOURCES	230,792	270,786	693,421	390,442	(302,979)
Total Financing by Major Account	172,498,548	181,274,211	188,097,761	190,318,750	2,220,989
Financing by Accounting Unit					
10017100 GF GENERAL REVENUES	171,433,062	180,200,668	187,142,262	189,363,251	2,220,989
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	334,501	
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	190,318,750	2,220,989

CITY OF SAINT PAUL
Financing Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **CITY GRANTS**

Budget Year: **2015**

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Mayor's Proposed	Change From 2014 Adopted
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	13,790				
Total Financing by Major Account	13,790				
Financing by Accounting Unit					
20017800 CITY WIDE EMERGENCY EVENTS	13,790				
Total Financing by Accounting Unit	13,790				

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 Mayor's Proposed	Change From 2014 Adopted
Financing by Major Account					
CHARGES FOR SERVICES				2,465,658	2,465,658
OTHER FINANCING SOURCES			1,935,236		(1,935,236)
BUDGET ADJUSTMENTS			530,422		(530,422)
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	