

General Government Accounts

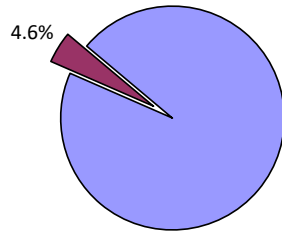
***Mission:** To budget for services provided on a city-wide basis and not directly associated with a specific department or office.*

**2022 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; citywide tort liability costs; city elections; outside legal services; the civic organization partnership program; district councils; support for financial forms and reports used by all city departments; the citywide financial audit; maintenance and upkeep of City Hall; costs of the Charter Commission and Capital Improvement Budget Committee; and resources for citywide innovation and technology investments.

**General Government Accounts'
Portion of General Fund
Spending**



Department Facts

- Total General Fund Budget: \$ 14,776,811
- Total Special Fund Budget: \$ 85,367,736
- Total FTEs: 65.94
- Annually receive an "unqualified" opinion on the city financial audit.
- Support 17 citizen participation districts.
- The city occupies 32.2% 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

- In 2021, the City received \$83.3 million of American Rescue Plan funding (ARP) from the U.S. Treasury Department. The funds support immediate response to the COVID-19 public health emergency and its negative economic impacts, while laying the groundwork for ongoing efforts to rebuild.
- The City will receive the second half of its ARP allocation in 2022, bringing the total to \$166.6 million.
- The City's priority areas for investment of these funds include: (1) neighborhood safety, (2) housing, (3) works progress, (4) vaccine and public health engagement, (5) modernization of city services, and (6) financial stabilization.
- Managed workers' compensation costs within allocated budgets.
- Working with the City's labor union representatives, city staff have continued to actively manage employee benefit costs.
- Allocations for citywide technology needs provided a financial foundation for investments such as the City's enterprise resource management system and other innovative technology and process improvement projects.

**2022 Adopted Budget
General Government Accounts**

Fiscal Summary

	2020 Actual	2021 Adopted	2022 Adopted	Change	% Change	2021 Adopted FTE	2022 Adopted FTE
Spending							
100: General Fund	10,842,154	11,557,141	14,776,811	3,219,670	27.9%	-	-
200: City Grants	26,002,216	285,851	81,035,102	80,749,251	28248.7%	-	65.94
211: General Govt Special Projects	315,500	265,500	50,000	(215,500)	-81.2%	-	-
710: Central Service Fund	2,409,177	2,458,644	4,282,634	1,823,990	74.2%	-	-
Total	39,569,047	14,567,136	100,144,547	85,577,411	587.5%	-	65.94
Financing							
Citywide General Revenues*	256,021,315	249,281,596	259,556,864	10,275,268	4.1%		
100: General Fund	1,144,816	1,852,061	1,766,027	(86,034)	-4.6%		
200: City Grants	25,097,869	285,851	81,035,102	80,749,251	28248.7%		
211: General Govt Special Projects	-	265,500	50,000	(215,500)	-81.2%		
710: Central Service Fund	2,719,431	2,458,644	4,282,635	1,823,991	74.2%		
Total	28,962,116	4,862,056	87,133,764	82,271,708	1692.1%		

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

Budget Changes Summary

The budget includes several changes to major general revenues - which are recorded in General Government Accounts - related to the economic impacts of the COVID-19 pandemic. Changes to property taxes, Local Government Aid (LGA), franchise fees, and hotel/motel taxes (among others) are all included in the budget for 2022. See the "Major General Fund Revenues" section for more detail.

The special fund budget makes several investments in the City's technology infrastructure, including continued maintenance of the City's wide area network and local area network. The 2022 budget includes funding for the implementation of several enterprise software products, including cybersecurity, timekeeping, talent management, business networking, and budget management systems. Additionally, the budget includes funding for consultants to assist with an ongoing HR services redesign project, evaluating the City's central service rate structure, and general software implementation support.

The General Government Accounts budget also includes General Fund support for city assessments on tax exempt properties, which are paid for by the City.

ARP Funding: The General Government Accounts grants budget includes 65.94 FTEs and \$81 million in 2022. Please see the American Rescue Plan Act State and Local Fiscal Recovery Funds section for additional information.

	Change from 2021 Adopted		
	Spending	Financing	FTE
Current Service Level Adjustments			
Current service level adjustments include a decrease to City paid assessments for tax exempt properties, the planned removal of one-time contingency funding for Parks and Recreation rec center hours, the reallocation of investment service spending from the Office of Financial Services to better align spending and financing, and other revenue and expense adjustments.			
City paid assessments for tax exempt properties	(135,871)	-	-
Planned removal of contingency funding for Park rec center hours	(86,034)	(86,034)	-
Investment service	200,000	-	-
Additional current service level adjustments	651,956	-	-
Subtotal:	630,051	(86,034)	-
Mayor's Proposed Changes			
Contingency			
The 2022 budget includes contingency funding for additional operating and maintenance costs on the Ford Site Redevelopment/Highland Bridge, administrative citations, energy benchmarking, and hanging baskets and holiday lights. The need for contingency was identified and later allocated during the Mayor's proposed phase of the budget. Existing contingency reserve from the 2021 budget for Public Works and Parks operating and maintenance costs on the Ford Site Redevelopment/Highland Bridge is reallocated to the Public Works and Parks departments in the 2022 budget.			
Administrative citations contingency	378,217		
Administrative citations removed from contingency	(378,217)		
Energy benchmarking contingency	120,000		
Energy benchmarking removed from contingency	(120,000)		
Hanging baskets and holiday lights contingency	140,000		
Hanging baskets and holiday lights removed from contingency	(140,000)		
Ford Site Redevelopment/Highland Bridge O&M contingency	550,000	-	-
Ford Site Redevelopment/Highland Bridge O&M removed from contingency - shift to Public Works	(242,850)		
Ford Site Redevelopment/Highland Bridge O&M removed from contingency - shift to Parks and Recreation	(333,788)		
Ford Site Redevelopment/Highland Bridge O&M removed from contingency - shift to OFS Fleet	(173,362)		
Subtotal:	(200,000)	-	-
Special Service District			
The 2022 budget includes funding for the City's estimated contribution towards the Downtown special service district.			
Downtown Alliance	140,000	-	-
Hanging baskets and holiday lights	140,000		
Subtotal:	280,000	-	-

		<u>Change from 2021 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Technology Adjustments				
<p>The 2022 budget reorganizes the way we fund technology services citywide through the creation of a centralized cost center for enterprise technology and workstation technology. This includes expenses for physical assets such as computers and phones, as well as software programs and the maintenance of physical technology infrastructure. This approach will allow the City to plan for citywide technology needs in one location, rather than being dispersed among all departments.</p>				
	Workstation technology transfer to central cost center in special fund	2,089,962	-	-
	Enterprise technology transfer to central cost center in special fund	473,657	-	-
	Subtotal:	2,563,619	-	-
<u>Adopted Changes</u>				
Special Service District				
<p>The estimates for the City's contribution towards the Downtown special service district were updated during the Council phase of the budget.</p>				
	Special service district	(54,000)	-	-
	Subtotal:	(54,000)	-	-
Fund 100 Budget Changes Total		3,219,670	(86,034)	-

200: City Grants

General Government Accounts

Budgets for grants administered by General Government Accounts are included in the City Grants Fund.

	Change from 2021 Adopted		
	Spending	Financing	FTE
<u>Current Service Level Adjustments</u>			
Current service level adjustments include changes to flood related grant-funded spending and revenue.			
Grant adjustments	(285,851)	(285,851)	-
Subtotal:	(285,851)	(285,851)	-
<u>Mayor's Proposed Changes</u>			
American Rescue Plan			
The General Government Accounts budget includes 65.94 FTE's and \$72,034,028 in 2022 for a variety of investments that stabilize the budget, restore FTEs cut due to COVID, address immediate needs, and administer the ARP funds. The remaining amount is carried forward into the 2022 budget in a contingency account.			
Budget stabilization	3,332,391	3,332,391	-
Library FTE and service restoration	1,035,956	1,035,956	12.5
Parks and Recreation FTE and service restoration	1,131,810	1,131,810	24.9
Police attrition reduction	1,771,441	1,771,441	-
Fire recruitment exam	460,000	460,000	-
CAO Criminal backlog	747,617	747,617	6.5
DSI unsheltered response	206,225	206,225	2.0
ARP administration	3,050,000	3,050,000	20.0
Carry forward - contingency account	60,298,588	60,298,588	-
Subtotal:	72,034,028	72,034,028	65.94
<u>Adopted Changes</u>			
American Rescue Plan			
The budget adds ARP funds for a Police Academy pilot and a small amount for staff cost adjustments, and updates the carry forward amount.			
Police academy pilot - contingency account	1,035,000	1,035,000	-
Library FTE and service restoration	2,000	2,000	-
Carry forward - contingency account	7,964,074	7,964,074	-
Subtotal:	9,001,074	9,001,074	-
Fund 200 Budget Changes Total	80,749,251	80,749,251	65.94

211: General Govt Special Projects**General Government Accounts**

Spending and revenue associated with citywide benefits administration are budgeted in the Special Projects Fund.

		Change from 2021 Adopted		
		Spending	Financing	FTE
<u>Current Service Level Adjustments</u>		(215,500)	(215,500)	-
	Subtotal:	(215,500)	(215,500)	-
Fund 211 Budget Changes Total		(215,500)	(215,500)	-

710: Central Service Fund

General Government Accounts

Spending and revenue associated with citywide technology and innovations projects are budgeted in the Central Service Fund.

	Change from 2021 Adopted		
	Spending	Financing	FTE
<u>Current Service Level Adjustments</u>			
Current service level adjustments in the General Government Accounts special fund reflect the removal of one-time expenses for city technology and innovation projects funded in 2021.			
Planned one-time reductions	(1,010,262)	(1,010,262)	-
Other current service level adjustments	(1,209,656)	(2,196,449)	-
Subtotal:	(2,219,918)	(3,206,711)	-
<u>Mayor's Proposed Changes</u>			
Planned removal			
The 2021 budget utilized available balances in the Citywide Technology and Innovation Fund to relieve pressure on General Fund department budgets by reducing citywide rates for internal charges. The 2022 budget removes this one-time use of available balances.			
Citywide Technology and Innovation Fund internal charges	-	857,237	-
Removal of one-time use of available balance	-	(857,237)	-
Removal of one-time contribution to fund balance		986,794	-
Subtotal:	-	986,794	-
Citywide Technology and Innovation Investments			
The General Government Accounts special fund includes budget authority for several citywide technology projects, including the ongoing costs of maintaining the wide area network (WAN) and local area network (LAN). The 2022 budget also includes funding for several consultants, including: a Human Resources redesign study, a central service rate study, cybersecurity investments, and projection implementation costs. It also includes funding for several enterprise software products, including: budget management, employee timekeeping, Infor Talent Management, AMANDA, business networking, GovQA and govMeetings, Ameresco, and Windows OS.			
Ongoing Citywide Technology and Innovation projects	878,715	878,715	-
New Citywide Technology and Innovation projects	2,524,600	2,524,600	-
Subtotal:	3,403,315	3,403,315	-
<u>Adopted Changes</u>			
Citywide Technology and Innovation Investments			
Additional project funding was identified during the Council phase of the budget.			
Additional funding for CAO Immigration Legal Defense project	100,000	100,000	-
Additional funding for DSI ProjectDox project	100,000	100,000	-
Subtotal:	200,000	200,000	-

		<u>Change from 2021 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Carry Forward for Projects				
Funding for various citywide technology and innovation projects funded in 2021 will carry forward to 2022.				
	Project costs	440,593	440,593	-
	Subtotal:	<u>440,593</u>	<u>440,593</u>	<u>-</u>
Fund 710 Budget Changes Total		<u>1,823,990</u>	<u>1,823,991</u>	<u>-</u>

Spending Reports

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	1,349,445	(434,250)	1,667,495	1,633,508	(33,986)
SERVICES	7,261,484	7,021,319	6,370,524	7,020,596	650,072
MATERIALS AND SUPPLIES	5,704	22,108	24,442	24,442	
PROGRAM EXPENSE	1,124,978	988,371	1,096,267	1,096,267	
ADDITIONAL EXPENSES	570,334	2,232,062	1,398,036	1,022,002	(376,034)
CAPITAL OUTLAY		12,167			
OTHER FINANCING USES	1,060,944	1,000,377	1,000,377	3,979,996	2,979,619
Total Spending by Major Account	11,372,889	10,842,154	11,557,141	14,776,811	3,219,671
Spending by Accounting Unit					
10017100 GF GENERAL REVENUES	252,651	361,691		200,000	200,000
10017200 CHARTER COMMISSION			9,988	9,988	
10017205 COUNCIL PUBLICATIONS	66,141	65,195	65,000	65,000	
10017210 ELECTIONS	981,462	723,315	1,025,735	1,025,735	
10017220 CIVIC ORGRANIZATION PROGRAM	180,751	136,703	220,002	220,002	
10017310 MUNICIPAL MEMBERSHIPS	166,795	134,384	137,485	137,485	
10017400 OUTSIDE COUNSEL	204,928	131,004	230,000	230,000	
10017405 TORT LIABILITY	414,583	260,750	719,500	719,500	
10017500 CONTINGENT RESERVE		1,900,000	366,034	80,000	(286,034)
10017505 CIB COMMITTEE PER DIEM	4,725	9,545	13,034	13,034	
10017510 FINANCIAL FORMS PRINTING	2,527	3,217	50,927	50,927	
10017515 STATE AUDITOR FEES	214,827	223,225	242,784	242,784	
10017520 EMPL PARKING OFFCL BUSINESS	201,425	181,589	185,000	185,000	
10017525 PUBLIC IMPROVEMENT AID	60,000	60,000	60,000	60,000	
10017530 PUBLIC SAFETY FLEET SUPPORT	1,000,944	940,377	940,377	1,040,377	100,000
10017535 INNOVATIONS AND TECHNOLOGY	2,953,009	2,573,612	1,934,850	2,504,713	569,863
10017541 DISTRICT COUNCIL COMMUNITY ENGA	972,039	852,762	993,427	1,096,267	102,840
10017542 DISTRICT COUNCIL INNOVATION FUND	127,939	70,218	102,840		(102,840)
10017550 EXEMPT PROPERTY ASSESSMENTS	680,501	1,064,622	1,158,991	1,249,120	90,129
10017555 CHCH BLDG MAINT CITY SHARE	1,243,792	1,393,033	1,379,920	1,396,000	16,080
10017560 ENVIRONMENTAL CLEANUP	23,868	14,119	48,000	48,000	
10017600 EMPLOYEE INSURANCE	271,246	170,841	200,000	200,000	
10017605 RETIREE INSURANCE	(67,452)	(452,365)			
10017615 FICA PERA HRA PENSION	1,387,898		1,400,000	1,400,000	
10017620 SEVERANCE PAY CONTRIBUTION					
10017640 WORKERS COMP-SMALL OFFICES	28,291	24,318	58,986	25,000	(33,987)
10017645 TORT CLAIMS			2,500	2,500	
10017650 SURETY BOND PREMIUMS			11,760	11,760	
10017660 WORKSTATION TECHNOLOGY				2,089,962	2,089,962
10017665 ENTERPRISE TECHNOLOGY				473,657	473,657
Total Spending by Accounting Unit	11,372,889	10,842,154	11,557,141	14,776,811	3,219,671

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	627,876	14,411,923		5,688,673	5,688,673
SERVICES	1,722,476	2,025,239	285,851	863,050	577,199
MATERIALS AND SUPPLIES	207,010	970,467		81,885	81,885
PROGRAM EXPENSE		8,299,895			
ADDITIONAL EXPENSES				69,297,662	69,297,662
CAPITAL OUTLAY		294,692			
OTHER FINANCING USES				5,103,832	5,103,832
Total Spending by Major Account	2,557,362	26,002,216	285,851	81,035,102	80,749,251
Spending by Accounting Unit					
20017800 CITY WIDE EMERGENCY EVENTS	2,557,362	1,102,729	285,851		(285,851)
20017810 COVID-19		24,899,487			
20017820 AMERICAN RESCUE PLAN FRF				81,035,102	81,035,102
Total Spending by Accounting Unit	2,557,362	26,002,216	285,851	81,035,102	80,749,251

CITY OF SAINT PAUL
Spending Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **GENERAL GOVT SPECIAL PROJECTS**

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Spending by Major Account					
SERVICES	3,750				
OTHER FINANCING USES	1,095,046	315,500	265,500	50,000	(215,500)
Total Spending by Major Account	1,098,796	315,500	265,500	50,000	(215,500)
Spending by Accounting Unit					
21117100 BENEFITS ADMINISTRATION	1,098,796	315,500	265,500	50,000	(215,500)
Total Spending by Accounting Unit	1,098,796	315,500	265,500	50,000	(215,500)

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Spending by Major Account					
SERVICES	1,165,332	1,124,008	1,588,117	1,730,387	142,270
MATERIALS AND SUPPLIES	730,599	513,500	639,062	2,320,782	1,681,720
CAPITAL OUTLAY	591,870	542,548			
DEBT SERVICE	807,633	229,121	231,465	231,465	
OTHER FINANCING USES	205,603				
Total Spending by Major Account	3,501,037	2,409,177	2,458,644	4,282,634	1,823,990
Spending by Accounting Unit					
71017505 INNOVATIONS TECHNOLOGY	1,636,670	1,233,459	1,867,499	4,051,169	2,183,670
71017510 TECHNOLOGY CAPITAL LEASE	1,536,585	771,669	231,465	231,465	
71017515 CITY PHONE SERVICE	327,782	404,049	359,680		(359,680)
Total Spending by Accounting Unit	3,501,037	2,409,177	2,458,644	4,282,634	1,823,990

Financing Reports

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Financing by Major Account					
TAXES	147,811,062	154,956,207	149,704,588	158,964,565	9,259,977
LICENSE AND PERMIT	3,063,844	3,063,844	3,063,844	3,063,844	
INTERGOVERNMENTAL REVENUE	74,487,949	78,176,472	78,685,004	80,158,136	1,473,132
CHARGES FOR SERVICES	14,441,934	14,462,484	14,395,372	14,441,746	46,374
INVESTMENT EARNINGS	4,337,863	2,396,556	1,064,608	1,064,608	
MISCELLANEOUS REVENUE	1,839,030	298,567	1,672,540	1,586,506	(86,034)
OTHER FINANCING SOURCES	2,681,011	3,812,001	2,547,701	2,043,486	(504,215)
Total Financing by Major Account	248,662,694	257,166,131	251,133,657	261,322,891	10,189,234
Financing by Accounting Unit					
10017100 GF GENERAL REVENUES	246,376,918	256,383,006	249,281,596	259,556,864	10,275,268
10017400 OUTSIDE COUNSEL	13,592				
10017500 CONTINGENT RESERVE			86,034		(86,034)
10017520 EMPL PARKING OFFCL BUSINESS	94,617	80,362	85,000	85,000	
10017530 PUBLIC SAFETY FLEET SUPPORT		651,788			
10017541 DISTRICT COUNCIL COMMUNITY ENGA	18,486		18,486	18,486	
10017550 EXEMPT PROPERTY ASSESSMENTS		11,632			
10017555 CHCH BLDG MAINT CITY SHARE		39,344			
10017605 RETIREE INSURANCE	253,671		262,541	262,541	
10017615 FICA PERA HRA PENSION	1,905,410		1,400,000	1,400,000	
Total Financing by Accounting Unit	248,662,694	257,166,131	251,133,657	261,322,891	10,189,234

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	220,529	25,097,869	285,851		(285,851)
OTHER FINANCING SOURCES				81,035,102	81,035,102
Total Financing by Major Account	220,529	25,097,869	285,851	81,035,102	80,749,251
Financing by Accounting Unit					
20017800 CITY WIDE EMERGENCY EVENTS	220,529	320,000	285,851		(285,851)
20017810 COVID-19		24,777,869			
20017820 AMERICAN RESCUE PLAN FRF				81,035,102	81,035,102
Total Financing by Accounting Unit	220,529	25,097,869	285,851	81,035,102	80,749,251

CITY OF SAINT PAUL
Financing Plan by Department

Department: **GENERAL GOVERNMENT**
Fund: **GENERAL GOVT SPECIAL PROJECTS**

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Financing by Major Account					
CHARGES FOR SERVICES			265,500	50,000	(215,500)
Total Financing by Major Account			265,500	50,000	(215,500)
Financing by Accounting Unit					
21117100 BENEFITS ADMINISTRATION			265,500	50,000	(215,500)
Total Financing by Accounting Unit			265,500	50,000	(215,500)

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2022**

	2019 Actuals	2020 Actuals	2021 Adopted	2022 Adopted	Change From 2021 Adopted
Financing by Major Account					
CHARGES FOR SERVICES	2,702,894	2,713,514	1,842,940	2,571,963	729,023
OTHER FINANCING SOURCES	311,650	5,917	615,705	1,710,672	1,094,967
Total Financing by Major Account	3,014,544	2,719,431	2,458,645	4,282,635	1,823,990
Financing by Accounting Unit					
71017505 INNOVATIONS TECHNOLOGY	1,784,919	2,038,666	1,867,499	4,051,169	2,183,670
71017510 TECHNOLOGY CAPITAL LEASE	865,593	301,839	231,466	231,466	
71017515 CITY PHONE SERVICE	364,032	378,926	359,680		(359,680)
Total Financing by Accounting Unit	3,014,544	2,719,431	2,458,645	4,282,635	1,823,990