



2023 Adopted Budget: General Government Accounts

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.

Department Facts

| | |
|-----------------------------------|---------------|
| Total General Fund Budget: | \$16,003,983 |
| Total Special Fund Budget: | \$105,449,489 |
| Total FTEs: | 54.43 |

- 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 received 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.

**2023 Adopted Budget
GENERAL GOVERNMENT**

Fiscal Summary

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year | FY 2022 Adopted Budget FTE | FY 2023 Adopted Budget FTE |
|------------------------------------|----------------------------|----------------------------|---------------------------------------|---------------------------------------|-----------------------------------|---|---|
| Spending | | | | | | | |
| 100: CITY GENERAL FUND | 13,173,944 | 11,246,734 | 14,776,811 | 16,003,983 | 1,227,172 | 0.00 | 0.00 |
| 200: CITY GRANTS | 26,002,215 | 13,104,173 | 81,035,102 | 101,331,642 | 20,296,540 | 65.94 | 54.43 |
| 211: GENERAL GOVT SPECIAL PROJECTS | 315,500 | 203,146 | 50,000 | 50,000 | 0 | 0.00 | 0.00 |
| 710: CENTRAL SERVICE FUND | 2,409,177 | 2,485,252 | 4,282,634 | 4,067,847 | -214,787 | 0.00 | 0.00 |
| Total | 41,900,836 | 27,039,305 | 100,144,547 | 121,453,472 | 21,308,925 | 65.94 | 54.43 |
| Financing | | | | | | | |
| 100: CITY GENERAL FUND | 257,792,908 | 257,871,312 | 261,322,891 | 288,966,907 | 27,644,016 | | |
| 200: CITY GRANTS | 24,739,808 | 15,429,761 | 81,035,102 | 101,331,642 | 20,296,540 | | |
| 211: GENERAL GOVT SPECIAL PROJECTS | 0 | 0 | 50,000 | 50,000 | 0 | | |
| 710: CENTRAL SERVICE FUND | 2,719,431 | 1,963,358 | 4,282,635 | 4,067,847 | -214,788 | | |
| Total | 285,252,147 | 275,264,431 | 346,690,628 | 394,416,396 | 47,725,768 | | |

Budget Changes Summary

The 2023 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 hotel/motel taxes (among others) are all included in the budget for 2023. See the "Major General Fund Revenues" section for more detail.

The Adopted Budget includes a total 14.65 percent increase in the property tax levy. This was a 0.69 percent reduction from the Mayor's Proposed Budget. Of this levy increase, more than half (7.74%) is needed to cover the costs of street maintenance services shifting to the General Fund. The remaining 6.91% increase is needed for general city operations. Please see the Public Works section for additional information related to street maintenance service changes.

Beginning in 2023, the City will centralize energy loan repayments, resulting in streamlined loan administration. This change allows departments to continue energy savings projects, without impacting utility budgets as energy costs continue to rise. The General Government Accounts budget also includes General Fund support for city assessments on tax exempt properties, which are paid for by the City.

In addition, funding increases were realized in the City's elections contract with Ramsey County, public safety fleet lease support, and internal charges for street maintenance expenses. There was also a reduction of internal technology charges. Funding for the Community Organization Partnership Program (COPP) was repurposed and a transfer for constituent engagement services was added.

The special fund budget makes investments in the City's technology infrastructure, including continued maintenance of the City's wide area network and local area network. In addition, the 2023 budget includes funding for the implementation of enterprise software products for timekeeping and talent management. Funding for cybersecurity, business networking, asset management, and learning and development content are also included, as well as several projects carried forward from 2022.

ARP Funding: The General Government Accounts grants budget includes 54.43 FTEs and \$101 million in 2023. Please see the American Rescue Plan Act State and Local Fiscal Recovery Funds section for additional information.

100: General Fund

General Government Accounts

| | | <u>Change from 2022 Adopted</u> | | |
|--|---|---------------------------------|------------------|------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| <u>Current Service Level Adjustments</u> | | | | |
| Current service level adjustments include an increase to City paid assessments for public properties, an increase to the contract with Ramsey County for providing election services, increased funding for the public safety fleet replacement program, increased internal charges due to the shifting of costs for street maintenance, a reduction of internal technology charges, contingency funding for inflation costs, and other miscellaneous revenue and expense adjustments. | | | | |
| | City-paid assessments for public properties | 847,371 | - | - |
| | Elections contract with Ramsey County | 150,000 | - | - |
| | Public safety fleet lease support | 100,000 | - | - |
| | Shift internal street maintenance expenses to General Government Accounts | 121,369 | - | - |
| | Reduction of internal Enterprise Technology Initiative (ETI) charge | (300,000) | - | - |
| | Other current service level adjustments | 188,432 | - | - |
| | Subtotal: | 1,107,172 | - | - |
| <u>Mayor's Proposed Changes</u> | | | | |
| Administrative changes | | | | |
| The 2023 budget includes a central service fund transfer for constituent engagement enhancements and repurposes funding of Community Organization Partnership Program (COPP). In addition, loan repayments are no longer part of department budgets and will be paid for central out of General Government Accounts. | | | | |
| | ZenDesk constituent engagement software transfer to Central Service Fund | 145,000 | - | - |
| | Repurpose COPP funding | (105,000) | - | - |
| | Centralize Energy Loan program | 80,000 | - | - |
| Revenue adjustments | | | | |
| The 2023 budget includes a variety of revenue adjustments. See the "Major General Fund Revenues" section for more details. | | | | |
| | Subtotal: | 120,000 | 26,925,732 | - |
| <u>Adopted Changes</u> | | | | |
| Revenue adjustments | | | | |
| The 2023 budget includes a variety of revenue adjustments. See the "Major General Fund Revenues" section for more details. | | | | |
| | Subtotal: | - | 718,284 | - |
| Fund 100 Budget Changes Total | | 1,227,172 | 27,644,016 | - |

200: City Grants**General Government Accounts**

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

| | | <u>Change from 2022 Adopted</u> | | |
|---|--|---------------------------------|--------------------------|-----------------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| <u>Current Service Level Adjustments</u> | | | | |
| Current service level adjustments include changes to one-time ARP expenses. | | | | |
| | Remove one-time ARP Police attrition transfer to General Fund | (1,771,441) | (1,771,441) | - |
| | Remove one-time ARP Fire Academy expense | (460,000) | (460,000) | - |
| | Library Agency and DSI position shifts to GF | (1,398,373) | (1,398,373) | (11.51) |
| | Other ARP salary and benefit changes | (214,290) | (214,290) | - |
| | Subtotal: | <u>(3,844,104)</u> | <u>(3,844,104)</u> | <u>(11.51)</u> |
| <u>Mayor's Proposed Changes</u> | | | | |
| American Rescue Plan | | | | |
| | The General Government Accounts budget carried forward 54.43 FTEs and \$24,140,644 in 2023 for a variety of investments that stabilize the budget, restore FTEs cut due to COVID, address immediate needs, and administer the ARP funds. | 24,140,644 | 24,140,644 | - |
| | Subtotal: | <u>24,140,644</u> | <u>24,140,644</u> | <u>-</u> |
| Fund 200 Budget Changes Total | | <u><u>20,296,540</u></u> | <u><u>20,296,540</u></u> | <u><u>(11.51)</u></u> |

710: Central Service Fund**General Government Accounts**

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

| | | <u>Change from 2022 Adopted</u> | | |
|--|-----------|---------------------------------|--------------------|------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| <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 Citywide Technology and Innovation projects funded in 2022 and other miscellaneous internal service adjustments. | | | | |
| Planned one-time reductions | | (3,379,932) | (1,710,672) | - |
| Move revenue for TASS and HR Talent Management to ERP Fund | | - | (181,000) | - |
| Move revenue from Technology Capital Lease to Innovation and Technology Fund | | (231,465) | (231,465) | - |
| | Subtotal: | <u>(3,611,397)</u> | <u>(2,123,137)</u> | <u>-</u> |
| <u>Mayor's Proposed Changes</u> | | | | |
| Citywide Technology and Innovation Investments | | | | |
| The General Government Accounts special fund includes funding for the ongoing costs of maintaining the wide area network (WAN) and local area network (LAN). The 2023 budget also includes funding for the implementation of timekeeping and talent management software, cybersecurity investments, AMANDA licensing, Human Resources training content, GovQA and GovMeetings, Ameresco, and Windows OS. | | | | |
| Ongoing Citywide Technology and Innovation projects | | 214,739 | - | - |
| New Citywide Technology and Innovation projects | | 1,550,000 | - | - |
| Use of fund balance | | - | 276,479 | - |
| | Subtotal: | <u>1,764,739</u> | <u>276,479</u> | <u>-</u> |
| <u>Adopted Changes</u> | | | | |
| Citywide Technology and Innovation Investments | | | | |
| Funding for various citywide technology and innovation projects planned in 2022 will carry forward to 2023. | | | | |
| | | 1,631,871 | 1,631,871 | - |
| | Subtotal: | <u>1,631,871</u> | <u>1,631,871</u> | <u>-</u> |
| Fund 710 Budget Changes Total | | <u>(214,787)</u> | <u>(214,787)</u> | <u>-</u> |

General Government Accounts Spending Reports

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CITY GENERAL FUND

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 1,909,707 | 1,481,907 | 1,633,508 | 1,633,463 | -45 |
| SERVICES | 7,021,319 | 6,996,462 | 7,020,596 | 7,873,207 | 852,611 |
| MATERIALS AND SUPPLIES | 22,108 | 1,695 | 24,442 | 64,442 | 40,000 |
| PROGRAM EXPENSE | 988,371 | 1,048,236 | 1,096,267 | 1,096,267 | 0 |
| ADDITIONAL EXPENSES | 2,232,062 | 652,472 | 1,022,002 | 1,207,608 | 185,606 |
| DEBT SERVICE | 0 | 0 | 0 | 80,000 | 80,000 |
| OTHER FINANCING USES | 1,000,377 | 1,065,963 | 3,979,996 | 4,048,996 | 69,000 |
| Total Spending by Major Account | 13,173,944 | 11,246,734 | 14,776,811 | 16,003,983 | 1,227,172 |
| Spending by Accounting Unit | | | | | |
| 10017100 - GF GENERAL REVENUES | 349,522 | 493,595 | 200,000 | 200,000 | 0 |
| 10017200 - CHARTER COMMISSION | 0 | 321 | 9,988 | 20,000 | 10,012 |
| 10017205 - COUNCIL PUBLICATIONS | 65,195 | 47,590 | 65,000 | 65,000 | 0 |
| 10017210 - ELECTIONS | 723,315 | 1,311,331 | 1,025,735 | 1,175,735 | 150,000 |
| 10017220 - CIVIC ORGRANIZATION PROGRAM | 136,703 | 104,264 | 220,002 | 115,002 | -105,000 |
| 10017310 - MUNICIPAL MEMBERSHIPS | 134,384 | 211,663 | 137,485 | 137,485 | 0 |
| 10017400 - OUTSIDE COUNSEL | 131,004 | 24,244 | 230,000 | 230,000 | 0 |
| 10017405 - TORT LIABILITY | 260,750 | 601,692 | 719,500 | 719,500 | 0 |
| 10017500 - CONTINGENT RESERVE | 1,900,000 | 0 | 80,000 | 370,606 | 290,606 |
| 10017505 - CIB COMMITTEE PER DIEM | 9,545 | 4,500 | 13,034 | 13,034 | 0 |
| 10017510 - FINANCIAL FORMS PRINTING | 3,217 | 1,688 | 50,927 | 50,927 | 0 |
| 10017515 - STATE AUDITOR FEES | 223,225 | 168,354 | 242,784 | 242,784 | 0 |
| 10017520 - EMPL PARKING OFFCL BUSINESS | 181,589 | 101,367 | 185,000 | 185,000 | 0 |
| 10017525 - PUBLIC IMPROVEMENT AID | 60,000 | 60,000 | 60,000 | 60,000 | 0 |
| 10017530 - PUBLIC SAFETY FLEET SUPPORT | 940,377 | 940,377 | 1,040,377 | 1,140,377 | 100,000 |
| 10017535 - INNOVATIONS AND TECHNOLOGY | 2,573,612 | 1,981,572 | 2,504,713 | 2,299,896 | -204,817 |
| 10017541 - DISTRICT COUNCIL COMMUNITY ENGAGEMENT | 852,762 | 897,457 | 1,096,267 | 1,096,267 | 0 |
| 10017542 - DISTRICT COUNCIL INNOVATION FUND | 70,218 | 99,037 | 0 | 0 | 0 |
| 10017550 - EXEMPT PROPERTY ASSESSMENTS | 1,064,622 | 1,094,576 | 1,249,120 | 2,010,491 | 761,371 |

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

Department: GENERAL GOVERNMENT

Fund: CITY GENERAL FUND

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Spending by Accounting Unit | | | | | |
| 10017551 - ENERGY LOAN PROGRAM REPAYMENT | 0 | 0 | 0 | 80,000 | 80,000 |
| 10017555 - CHCH BLDG MAINT CITY SHARE | 1,393,034 | 1,338,901 | 1,396,000 | 1,396,000 | 0 |
| 10017560 - ENVIRONMENTAL CLEANUP | 14,119 | 125 | 48,000 | 48,000 | 0 |
| 10017600 - EMPLOYEE INSURANCE | 170,842 | 278,116 | 200,000 | 200,000 | 0 |
| 10017605 - RETIREE INSURANCE | 16,001 | 5,800 | 0 | 0 | 0 |
| 10017615 - FICA PERA HRA PENSION | 1,875,590 | 1,457,821 | 1,400,000 | 1,400,000 | 0 |
| 10017640 - WORKERS COMP-SMALL OFFICES | 24,318 | 22,344 | 25,000 | 25,000 | 0 |
| 10017645 - TORT CLAIMS | 0 | 0 | 2,500 | 2,500 | 0 |
| 10017650 - SURETY BOND PREMIUMS | 0 | 0 | 11,760 | 11,760 | 0 |
| 10017660 - WORKSTATION TECHNOLOGY | 0 | 0 | 2,089,962 | 2,089,962 | 0 |
| 10017665 - ENTERPRISE TECHNOLOGY | 0 | 0 | 473,657 | 618,657 | 145,000 |
| Total Spending by Accounting Unit | 13,173,944 | 11,246,734 | 14,776,811 | 16,003,983 | 1,227,172 |

CITY OF SAINT PAUL
Spending Plan by Department

Department: **GENERAL GOVERNMENT**

Fund: **CITY GRANTS**

Budget Year: **2023**

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 14,411,923 | 2,529,993 | 5,688,673 | 9,914,917 | 4,226,244 |
| SERVICES | 2,025,238 | 306,135 | 863,050 | 18,067,324 | 17,204,274 |
| MATERIALS AND SUPPLIES | 970,467 | 300,139 | 81,885 | 385,985 | 304,100 |
| PROGRAM EXPENSE | 8,299,895 | 9,719,971 | 0 | 40,602,500 | 40,602,500 |
| ADDITIONAL EXPENSES | 0 | 0 | 69,297,662 | 23,395,772 | -45,901,890 |
| CAPITAL OUTLAY | 294,692 | 247,934 | 0 | 220,000 | 220,000 |
| OTHER FINANCING USES | 0 | 0 | 5,103,832 | 8,745,144 | 3,641,312 |
| Total Spending by Major Account | 26,002,215 | 13,104,173 | 81,035,102 | 101,331,642 | 20,296,540 |
| Spending by Accounting Unit | | | | | |
| 20017800 - CITY WIDE EMERGENCY EVENTS | 1,102,729 | 72,762 | 0 | 0 | 0 |
| 20017810 - COVID-19 | 24,899,486 | 10,090,759 | 0 | 0 | 0 |
| 20017820 - AMERICAN RESCUE PLAN FRF | 0 | 2,940,652 | 81,035,102 | 101,331,642 | 20,296,540 |
| Total Spending by Accounting Unit | 26,002,215 | 13,104,173 | 81,035,102 | 101,331,642 | 20,296,540 |

CITY OF SAINT PAUL
Spending Plan by Department

Department: **GENERAL GOVERNMENT**

Fund: **GENERAL GOVT SPECIAL PROJECTS**

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Spending by Major Account | | | | | |
| OTHER FINANCING USES | 315,500 | 203,146 | 50,000 | 50,000 | 0 |
| Total Spending by Major Account | 315,500 | 203,146 | 50,000 | 50,000 | 0 |
| Spending by Accounting Unit | | | | | |
| 21117100 - BENEFITS ADMINISTRATION | 315,500 | 203,146 | 50,000 | 50,000 | 0 |
| Total Spending by Accounting Unit | 315,500 | 203,146 | 50,000 | 50,000 | 0 |

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CENTRAL SERVICE FUND

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Spending by Major Account | | | | | |
| SERVICES | 1,124,008 | 1,734,472 | 1,730,387 | 2,078,108 | 347,721 |
| MATERIALS AND SUPPLIES | 513,500 | 521,714 | 2,320,782 | 1,989,739 | -331,043 |
| CAPITAL OUTLAY | 542,548 | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 229,121 | 229,067 | 231,465 | 0 | -231,464.75 |
| Total Spending by Major Account | 2,409,177 | 2,485,252 | 4,282,634 | 4,067,847 | -214,786.75 |
| Spending by Accounting Unit | | | | | |
| 71017505 - INNOVATIONS TECHNOLOGY | 1,233,459 | 1,518,780 | 4,051,169 | 4,067,847 | 16,678 |
| 71017510 - TECHNOLOGY CAPITAL LEASE | 771,669 | 229,067 | 231,465 | 0 | -231,464.75 |
| 71017515 - CITY PHONE SERVICE | 404,049 | 737,406 | 0 | 0 | 0 |
| Total Spending by Accounting Unit | 2,409,177 | 2,485,252 | 4,282,634 | 4,067,847 | -214,786.75 |

General Government Accounts Financing Reports

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: CITY GENERAL FUND

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|--|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Financing by Major Account | | | | | |
| TAXES | 153,740,792 | 154,215,392 | 158,964,565 | 182,808,615 | 23,844,050 |
| LICENSE AND PERMIT | 3,063,844 | 3,063,844 | 3,063,844 | 3,063,844 | 0 |
| INTERGOVERNMENTAL REVENUE | 78,176,472 | 80,609,304 | 80,158,136 | 81,129,767 | 971,631 |
| CHARGES FOR SERVICES | 14,433,240 | 14,337,748 | 14,441,746 | 13,959,689 | -482,057 |
| INVESTMENT EARNINGS | 2,394,329 | 1,948,869 | 1,064,608 | 1,700,000 | 635,392 |
| MISCELLANEOUS REVENUE | 2,172,230 | 1,809,279 | 1,586,506 | 1,586,506 | 0 |
| OTHER FINANCING SOURCES | 3,812,001 | 1,886,877 | 2,043,486 | 4,718,486 | 2,675,000 |
| Total Financing by Major Account | 257,792,908 | 257,871,312 | 261,322,891 | 288,966,907 | 27,644,016 |
| Financing by Accounting Unit | | | | | |
| 10017100 - GF GENERAL REVENUES | 255,134,192 | 255,848,676 | 259,556,864 | 287,200,880 | 27,644,016 |
| 10017520 - EMPL PARKING OFFCL BUSINESS | 80,362 | 46,138 | 85,000 | 85,000 | 0 |
| 10017530 - PUBLIC SAFETY FLEET SUPPORT | 651,788 | 0 | 0 | 0 | 0 |
| 10017541 - DISTRICT COUNCIL COMMUNITY ENGAGEMENT | 0 | 18,486 | 18,486 | 18,486 | 0 |
| 10017550 - EXEMPT PROPERTY ASSESSMENTS | 11,632 | 0 | 0 | 0 | 0 |
| 10017555 - CHCH BLDG MAINT CITY SHARE | 39,344 | 62,283 | 0 | 0 | 0 |
| 10017605 - RETIREE INSURANCE | 0 | 437,908 | 262,541 | 262,541 | 0 |
| 10017615 - FICA PERA HRA PENSION | 1,875,590 | 1,457,821 | 1,400,000 | 1,400,000 | 0 |
| Total Financing by Accounting Unit | 257,792,908 | 257,871,312 | 261,322,891 | 288,966,907 | 27,644,016 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: CITY GRANTS

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|---|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Financing by Major Account | | | | | |
| INTERGOVERNMENTAL REVENUE | 24,739,808 | 14,929,765 | 0 | 0 | 0 |
| INVESTMENT EARNINGS | 0 | 499,996 | 0 | 0 | 0 |
| OTHER FINANCING SOURCES | 0 | 0 | 81,035,102 | 101,331,642 | 20,296,540 |
| Total Financing by Major Account | 24,739,808 | 15,429,761 | 81,035,102 | 101,331,642 | 20,296,540 |
| Financing by Accounting Unit | | | | | |
| 20017800 - CITY WIDE EMERGENCY EVENTS | 320,000 | 1,344,539 | 0 | 0 | 0 |
| 20017810 - COVID-19 | 24,419,808 | 10,644,574 | 0 | 0 | 0 |
| 20017820 - AMERICAN RESCUE PLAN FRF | 0 | 3,440,648 | 81,035,102 | 101,331,642 | 20,296,540 |
| Total Financing by Accounting Unit | 24,739,808 | 15,429,761 | 81,035,102 | 101,331,642 | 20,296,540 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT

Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|---|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Financing by Major Account | | | | | |
| CHARGES FOR SERVICES | 0 | 0 | 50,000 | 50,000 | 0 |
| Total Financing by Major Account | 0 | 0 | 50,000 | 50,000 | 0 |
| Financing by Accounting Unit | | | | | |
| 21117100 - BENEFITS ADMINISTRATION | 0 | 0 | 50,000 | 50,000 | 0 |
| Total Financing by Accounting Unit | 0 | 0 | 50,000 | 50,000 | 0 |

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: CENTRAL SERVICE FUND

Budget Year: 2023

| | FY 2020 Actuals | FY 2021 Actuals | FY 2022 Adopted Budget | FY 2023 Adopted Budget | Change From Prior Year |
|---|--------------------|--------------------|------------------------------|------------------------------|------------------------------|
| Financing by Major Account | | | | | |
| CHARGES FOR SERVICES | 2,713,514 | 1,878,358 | 2,571,963 | 2,159,497 | -412,466 |
| OTHER FINANCING SOURCES | 5,917 | 85,000 | 1,710,672 | 1,908,350 | 197,678 |
| Total Financing by Major Account | 2,719,431 | 1,963,358 | 4,282,635 | 4,067,847 | -214,788 |
| Financing by Accounting Unit | | | | | |
| 71017505 - INNOVATIONS TECHNOLOGY | 2,038,666 | 1,336,799 | 4,051,169 | 4,067,847 | 16,678 |
| 71017510 - TECHNOLOGY CAPITAL LEASE | 301,839 | 231,466 | 231,466 | 0 | -231,466 |
| 71017515 - CITY PHONE SERVICE | 378,926 | 395,093 | 0 | 0 | 0 |
| Total Financing by Accounting Unit | 2,719,431 | 1,963,358 | 4,282,635 | 4,067,847 | -214,788 |