



2024 Proposed 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: \$17,925,689

Total Special Fund Budget: \$90,451,019

Total FTEs: 72.38

- 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.
- In 2023, the City received \$13.7 million of Public Safety Aid from the State of Minnesota. These funds will be dedicated towards investments designed to reduce gun violence and other public safety initiatives.
- In 2022 the City began receiving payouts as part of a settlement from opioid manufacturers and distributors. These payouts will total \$14 million over 17 years. The funds will be dedicated towards the treatment and prevention of opioid abuse.
- 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.

**2024 Proposed Budget
GENERAL GOVERNMENT**

Fiscal Summary

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year	FY 2023 Adopted Budget FTE	FY 2024 Proposed Budget FTE
Spending							
100: CITY GENERAL FUND	11,246,734	14,776,811	16,003,983	17,925,689	1,921,706	0.00	0.00
200: CITY GRANTS	13,104,173	81,035,102	101,331,642	73,548,543	-27,783,099	54.43	50.23
211: GENERAL GOVT SPECIAL PROJECTS	203,146	50,000	50,000	14,561,979	14,511,979	0.00	22.15
710: CENTRAL SERVICE FUND	2,485,252	4,282,634	4,067,847	2,340,497	-1,727,350	0.00	0.00
Total	27,039,305	100,144,547	121,453,472	108,376,708	-13,076,764	54.43	72.38
Financing							
100: CITY GENERAL FUND	257,871,312	261,322,891	288,966,907	302,805,628	13,838,721		
200: CITY GRANTS	15,429,761	81,035,102	101,331,642	73,548,543	-27,783,099		
211: GENERAL GOVT SPECIAL PROJECTS	0	50,000	50,000	14,561,978	14,511,978		
710: CENTRAL SERVICE FUND	1,963,358	4,282,635	4,067,847	2,340,497	-1,727,350		
Total	275,264,431	346,690,628	394,416,396	393,256,646	-1,159,750		

Budget Changes Summary

The 2024 budget contains several changes to major general revenues, which are recorded in General Government Accounts, including a 3.70% increase in the property tax levy. Changes to Local Government Aid (LGA), franchise fees, and hotel/motel taxes (among others) are also included in the budget for 2024. See the "Major General Fund Revenues" section for more detail.

The Special Projects Fund includes two major investments in the 2024 budget: Public Safety Aid from the State of Minnesota and settlement payouts from opioid manufacturers and distributors. Public Safety Aid funding will be allocated towards investments aimed at reducing gun violence, including Police Department enforcement and investigation enhancements, additional Fire Department EMS staff and professional development, community outreach partners for the Office of Neighborhood Safety (ONS), a gun diversion program in the City Attorney's Office, and security cameras. Additional investments include funding for City Attorney's Office's Joint Legal Defense Fund, exercise equipment and self-contained breathing apparatus (SCBAs) for the Fire Department, general safety infrastructure funding for Library and Parks facilities, one additional Police academy, and a fire response vehicle.

The opioid settlement will finance additional staff in ONS and the Police Department, as well as supporting existing costs for opioid response.

The Central Service 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 2024 budget includes funding for the implementation of enterprise software products for timekeeping and talent management. Funding for cybersecurity, asset management, community engagement, and learning and development content are also included.

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 50.23 FTEs and \$73.5 million in 2024. Please see the American Rescue Plan Act State and Local Fiscal Recovery Funds section for additional information.

General Government Accounts Spending Reports

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CITY GENERAL FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	1,481,907	1,633,508	1,633,463	1,633,445	-18
SERVICES	6,996,462	7,020,596	7,873,207	6,627,319	-1,245,888
MATERIALS AND SUPPLIES	1,695	24,442	64,442	84,442	20,000
PROGRAM EXPENSE	1,048,236	1,096,267	1,096,267	1,096,267	0
ADDITIONAL EXPENSES	652,472	1,022,002	1,207,608	3,707,608	2,500,000
DEBT SERVICE	0	0	80,000	176,319	96,319
OTHER FINANCING USES	1,065,963	3,979,996	4,048,996	4,600,289	551,293
Total Spending by Major Account	11,246,734	14,776,811	16,003,983	17,925,689	1,921,706
Spending by Accounting Unit					
10017100 - GF GENERAL REVENUES	493,595	200,000	200,000	200,000	0
10017200 - CHARTER COMMISSION	321	9,988	20,000	19,982	-18
10017205 - COUNCIL PUBLICATIONS	47,590	65,000	65,000	65,000	0
10017210 - ELECTIONS	1,311,331	1,025,735	1,175,735	1,190,781	15,046
10017220 - CIVIC ORGRANIZATION PROGRAM	104,264	220,002	115,002	115,002	0
10017310 - MUNICIPAL MEMBERSHIPS	211,663	137,485	137,485	137,485	0
10017400 - OUTSIDE COUNSEL	24,244	230,000	230,000	230,000	0
10017405 - TORT LIABILITY	601,692	719,500	719,500	719,500	0
10017500 - CONTINGENT RESERVE	0	80,000	370,606	2,361,560	1,990,954
10017505 - CIB COMMITTEE PER DIEM	4,500	13,034	13,034	13,034	0
10017510 - FINANCIAL FORMS PRINTING	1,688	50,927	50,927	50,927	0
10017515 - STATE AUDITOR FEES	168,354	242,784	242,784	242,784	0
10017520 - EMPL PARKING OFFCL BUSINESS	101,367	185,000	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	1,040,377	1,140,377	1,240,377	100,000
10017535 - INNOVATIONS AND TECHNOLOGY	1,981,572	2,504,713	2,299,896	2,236,650	-63,246
10017541 - DISTRICT COUNCIL COMMUNITY ENGAGEMENT	897,457	1,096,267	1,096,267	1,096,267	0
10017542 - DISTRICT COUNCIL INNOVATION FUND	99,037	0	0	0	0
10017550 - EXEMPT PROPERTY ASSESSMENTS	1,094,576	1,249,120	2,010,491	1,386,849	-623,642

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CITY GENERAL FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Spending by Accounting Unit					
10017551 - ENERGY LOAN PROGRAM REPAYMENT	0	0	80,000	176,319	96,319
10017555 - CHCH BLDG MAINT CITY SHARE	1,338,901	1,396,000	1,396,000	1,396,000	0
10017560 - ENVIRONMENTAL CLEANUP	125	48,000	48,000	48,000	0
10017600 - EMPLOYEE INSURANCE	278,116	200,000	200,000	200,000	0
10017605 - RETIREE INSURANCE	5,800	0	0	0	0
10017615 - FICA PERA HRA PENSION	1,457,821	1,400,000	1,400,000	1,400,000	0
10017620 - SEVERANCE PAY CONTRIBUTION	0	0	0	0	0
10017640 - WORKERS COMP-SMALL OFFICES	22,344	25,000	25,000	25,000	0
10017645 - TORT CLAIMS	0	2,500	2,500	2,500	0
10017650 - SURETY BOND PREMIUMS	0	11,760	11,760	11,760	0
10017660 - WORKSTATION TECHNOLOGY	0	2,089,962	2,089,962	2,403,456	313,494
10017665 - ENTERPRISE TECHNOLOGY	0	473,657	618,657	711,456	92,799
Total Spending by Accounting Unit	11,246,734	14,776,811	16,003,983	17,925,689	1,921,706

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CITY GRANTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	2,529,993	5,688,673	9,914,917	8,145,949	-1,768,968
SERVICES	306,135	863,050	18,067,324	9,061,769	-9,005,555
MATERIALS AND SUPPLIES	300,139	81,885	385,985	0	-385,985
PROGRAM EXPENSE	9,719,971	0	40,602,500	38,297,865	-2,304,635
ADDITIONAL EXPENSES	0	69,297,662	23,395,772	13,812,577	-9,583,195
CAPITAL OUTLAY	247,934	0	220,000	635,000	415,000
OTHER FINANCING USES	0	5,103,832	8,745,144	3,595,383	-5,149,761
Total Spending by Major Account	13,104,173	81,035,102	101,331,642	73,548,543	-27,783,099
Spending by Accounting Unit					
20017800 - CITY WIDE EMERGENCY EVENTS	72,762	0	0	0	0
20017810 - COVID-19	10,090,759	0	0	0	0
20017820 - AMERICAN RESCUE PLAN FRF	2,940,652	81,035,102	101,331,642	73,548,543	-27,783,099
Total Spending by Accounting Unit	13,104,173	81,035,102	101,331,642	73,548,543	-27,783,099

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	0	0	0	5,670,373	5,670,373
SERVICES	0	0	0	3,527,655	3,527,655
MATERIALS AND SUPPLIES	0	0	0	1,731,137	1,731,137
ADDITIONAL EXPENSES	0	0	0	1,350,317	1,350,317
CAPITAL OUTLAY	0	0	0	2,111,000	2,111,000
OTHER FINANCING USES	203,146	50,000	50,000	171,498	121,498
Total Spending by Major Account	203,146	50,000	50,000	14,561,979	14,511,979
Spending by Accounting Unit					
21117100 - BENEFITS ADMINISTRATION	203,146	50,000	50,000	50,000	0
21117700 - OPIOID SETTLEMENT	0	0	0	857,384	857,384
21117800 - PUBLIC SAFETY AID	0	0	0	13,654,594	13,654,594
Total Spending by Accounting Unit	203,146	50,000	50,000	14,561,979	14,511,979

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: CENTRAL SERVICE FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Spending by Major Account					
SERVICES	1,734,472	1,730,387	2,078,108	2,340,497	262,389
MATERIALS AND SUPPLIES	521,714	2,320,782	1,989,739	0	-1,989,739
DEBT SERVICE	229,067	231,465	0.25	0	0
Total Spending by Major Account	2,485,252	4,282,634	4,067,847.25	2,340,497	-1,727,350
Spending by Accounting Unit					
71017505 - INNOVATIONS TECHNOLOGY	1,518,780	4,051,169	4,067,847	2,340,497	-1,727,350
71017510 - TECHNOLOGY CAPITAL LEASE	229,067	231,465	0.25	0	0
71017515 - CITY PHONE SERVICE	737,406	0	0	0	0
Total Spending by Accounting Unit	2,485,252	4,282,634	4,067,847.25	2,340,497	-1,727,350

General Government Accounts Financing Reports

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: CITY GENERAL FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Financing by Major Account					
TAXES	#####	158,964,565	182,808,615	186,826,705	4,018,090
LICENSE AND PERMIT	3,063,844	3,063,844	3,063,844	3,063,844	0
INTERGOVERNMENTAL REVENUE	80,609,304.02	80,158,136	81,129,767	90,461,077	9,331,310
CHARGES FOR SERVICES	14,337,747.83	14,441,746	13,959,689	14,149,010	189,321
INVESTMENT EARNINGS	1,948,868.7	1,064,608	1,700,000	2,000,000	300,000
MISCELLANEOUS REVENUE	1,809,278.53	1,586,506	1,586,506	1,586,506	0
OTHER FINANCING SOURCES	1,886,876.9	2,043,486	4,718,486	4,718,486	0
Total Financing by Major Account	257,871,312	261,322,891	288,966,907	302,805,628	13,838,721
Financing by Accounting Unit					
10017100 - GF GENERAL REVENUES	255,848,676.19	259,556,864	287,200,880	301,039,601	13,838,721
10017520 - EMPL PARKING OFFCL BUSINESS	46,138	85,000	85,000	85,000	0
10017541 - DISTRICT COUNCIL COMMUNITY ENGAGEMENT	18,486	18,486	18,486	18,486	0
10017555 - CHCH BLDG MAINT CITY SHARE	62,282.8	0	0	0	0
10017605 - RETIREE INSURANCE	437,907.64	262,541	262,541	262,541	0
10017615 - FICA PERA HRA PENSION	1,457,821	1,400,000	1,400,000	1,400,000	0
Total Financing by Accounting Unit	257,871,312	261,322,891	288,966,907	302,805,628	13,838,721

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: CITY GRANTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	14,929,764.87	0	0	0	0
INVESTMENT EARNINGS	499,996	0	0	0	0
OTHER FINANCING SOURCES	0	81,035,102	101,331,642	73,548,543	-27,783,099
Total Financing by Major Account	15,429,761	81,035,102	101,331,642	73,548,543	-27,783,099
Financing by Accounting Unit					
20017800 - CITY WIDE EMERGENCY EVENTS	1,344,539.34	0	0	0	0
20017810 - COVID-19	10,644,573.75	0	0	0	0
20017820 - AMERICAN RESCUE PLAN FRF	3,440,647.78	81,035,102	101,331,642	73,548,543	-27,783,099
Total Financing by Accounting Unit	15,429,761	81,035,102	101,331,642	73,548,543	-27,783,099

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

Department: GENERAL GOVERNMENT
Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	0	0	0	13,654,594	13,654,594
CHARGES FOR SERVICES	0	50,000	50,000	50,000	0
MISCELLANEOUS REVENUE	0	0	0	857,384	857,384
Total Financing by Major Account	0	50,000	50,000	14,561,978	14,511,978
Financing by Accounting Unit					
21117100 - BENEFITS ADMINISTRATION	0	50,000	50,000	50,000	0
21117700 - OPIOID SETTLEMENT	0	0	0	857,384	857,384
21117800 - PUBLIC SAFETY AID	0	0	0	13,654,594	13,654,594
Total Financing by Accounting Unit	0	50,000	50,000	14,561,978	14,511,978

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

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

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	FY 2024 Proposed Budget	Change From Prior Year
Financing by Major Account					
CHARGES FOR SERVICES	1,878,358	2,571,963	2,159,497	2,340,497	181,000
OTHER FINANCING SOURCES	85,000	1,710,672	1,908,350	0	-1,908,350
Total Financing by Major Account	1,963,358	4,282,635	4,067,847	2,340,497	-1,727,350
Financing by Accounting Unit					
71017505 - INNOVATIONS TECHNOLOGY	1,336,799	4,051,169	4,067,847	2,340,497	-1,727,350
71017510 - TECHNOLOGY CAPITAL LEASE	231,466	231,466	0	0	0
71017515 - CITY PHONE SERVICE	395,093	0	0	0	0
Total Financing by Accounting Unit	1,963,358	4,282,635	4,067,847	2,340,497	-1,727,350