

General Government Accounts

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

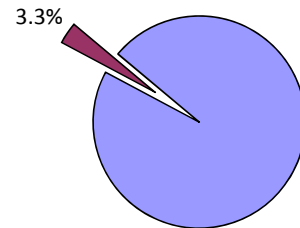
2012 Mayor's Proposed Budget

General Government Accounts

Department Description:

General Government Accounts represent spending activities that exist across the City, but are not necessary assignable to a specific department. Functions include the pass through of the City 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, costs associated with the City's participation in municipal organizations like the League of Minnesota Cities, legislative support services, 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 Account's Portion of General Fund Spending



Department Facts

- Total General Fund Budget: \$7,099,870
- Total Special Fund Budget: \$0
- Total FTEs: 2.15
- 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 fringes fully accounts for the cost of employee benefits.

Recent Accomplishments

- Managed worker's compensation costs within allocated budgets.
- Working with the City's labor union representatives, city staff have continued to manage the financial control of city employee benefit costs.
- Allocations for city-wide technology needs provided a financial foundation to begin planning for the City Operations Modernization & Enterprise Transformation (COMET) project.

2012 Mayor's Proposed Budget

General Government Accounts

Fiscal Summary

	<u>2010 Actual</u>	<u>2011 Adopted</u>	<u>2012 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2011 Adopted FTE</u>	<u>2012 Proposed FTE</u>
Spending							
1000: General Fund	6,509,249	6,302,433	7,099,870	797,437	12.7%	2.15	2.15
Financing							
1000: General Fund	7,366,856	7,021,271	7,349,865	328,594	4.7%		

Budget Changes Summary

General Government Accounts budgets mostly continue to function within the current service level, with some notable changes. As the Citywide Operations Modernization and Enterprise Transformation (COMET) project continues, the debt service cost associated with the project will now be allocated proportionately to departments beginning in 2012. The general fund share is included in a general account. Also, in anticipation of potential position reductions, a contingency account has been established to address costs associated with unemployment, bumping rights and other related expenses. Finally, as a part of the Federal Affordable Care Act, the City will receive a reinsurance reimbursement to support the City's premium costs for retiree insurance.

1000: General Fund**General Government Accounts**

		Change from 2011 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(85,380)	(71,406)	
	Subtotal:	<u>(85,380)</u>	<u>(71,406)</u>	<u>-</u>
COMET Bonds				
Beginning in 2012, the debt service cost for bonds funding COMET, the City's new enterprise resource planning initiative, will be proportionally spread to departments. This reflects the net share for general fund departments.				
Transfer for Debt Service		482,817		
	Subtotal:	<u>482,817</u>	<u>-</u>	<u>-</u>
Mayor's Contingency				
The budget includes a contingency to address general fund unemployment costs, bumping costs and other potential costs associated with expected position reductions.				
Mayor's Contingency		400,000		
	Subtotal:	<u>400,000</u>	<u>-</u>	<u>-</u>
Early Retiree Reinsurance Program (ERRP) Reimbursement				
As a part of the Federal Affordable Care Act, the City of Saint Paul is receiving a reinsurance reimbursement to offset the city's cost of retiree health insurance premiums.				
ERRP Reimbursement			400,000	
	Subtotal:	<u>-</u>	<u>400,000</u>	<u>-</u>
Company 1000 Budget Changes Total		<u><u>797,437</u></u>	<u><u>328,594</u></u>	<u><u>-</u></u>

Spending Reports

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

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Fund</u>						
1000	GENERAL FUND	4,665,677	6,509,249	6,302,433	7,099,870	797,436
TOTAL SPENDING BY FUND		4,665,677	6,509,249	6,302,433	7,099,870	797,436
<u>Spending by Major Account</u>						
EMPLOYEE EXPENSE		202,264	801,180	258,523	247,300	(11,224)
SERVICES		3,197,739	4,347,840	4,608,434	5,047,394	438,960
MATERIALS AND SUPPLIES		32,196	31,555	24,442	24,442	0
PROGRAM EXPENSE		873,468	751,245	811,267	811,267	0
TRANSFER OUT AND OTHER SPEND		360,011	577,429	599,767	969,467	369,700
TOTAL SPENDING BY MAJOR ACCOUNT		4,665,677	6,509,249	6,302,433	7,099,870	797,436
<u>Financing by Major Account</u>						
GENERAL FUND REVENUES		7,823,030	7,366,856	7,021,271	7,349,865	328,594
SPECIAL FUND REVENUES						
TOTAL FINANCING BY MAJOR ACCOUNT		7,823,030	7,366,856	7,021,271	7,349,865	328,594

CITY OF SAINT PAUL

Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

Fund: 1000 GENERAL FUND

Division: CITY ATTY GEN GOVT ACCTS

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
SERVICES	142,537	42,424	100,000	130,000	30,000					
TRANSFER OUT AND OTHER SPEND	159,500	301,300	270,000	319,500	49,500					
TOTAL FOR DIVISION	302,037	343,724	370,000	449,500	79,500					
<u>Spending by Accounting Unit</u>										
1009070 TORT LIABILITY	159,500	301,300	270,000	319,500	49,500					
1009073 OUTSIDE COUNSEL	142,537	42,424	100,000	130,000	30,000					
TOTAL FOR DIVISION	302,037	343,724	370,000	449,500	79,500					

CITY OF SAINT PAUL

Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

Fund: 1000 GENERAL FUND

Division: CITY COUNCIL GEN GOVT ACCTS

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	2,774	4,340	8,299	8,288	(11)					
SERVICES	601,757	603,653	752,864	686,979	(65,885)					
MATERIALS AND SUPPLIES		38	262	262						
TRANSFER OUT AND OTHER SPEND	191,204	208,435	267,267	187,467	(79,800)					
TOTAL FOR DIVISION	795,735	816,466	1,028,692	882,996	(145,696)					
<u>Spending by Accounting Unit</u>										
1009100 CIVIC ORG CONTRIBUTION	191,204	208,435	267,267	187,467	(79,800)					
1009145 CHARTER COMMISSION	2,885	4,752	9,779	9,768	(11)			0.15	0.15	
1009150 COUNCIL PUBLICATIONS			75,000	75,000						
1009263 ELECTIONS	601,647	603,280	676,646	610,761	(65,885)					
TOTAL FOR DIVISION	795,735	816,466	1,028,692	882,996	(145,696)			0.15	0.15	

CITY OF SAINT PAUL
Spending Plan Summary

Department: **GENERAL GOVERNMENT ACCOUNTS**
Fund: **1000 GENERAL FUND**
Division: **HUMAN RESOURCES GEN GOVT ACCTS**

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	3,862	367,594	40,272	21,750	(18,522)					
SERVICES	10,579	10,629	11,760	11,760						
TRANSFER OUT AND OTHER SPEND			2,500	2,500						
TOTAL FOR DIVISION	14,441	378,223	54,532	36,010	(18,522)					

Spending by Accounting Unit

1009001 EMPLOYEE INSURANCE	39									
1009002 RETIREE		346,694								
1009025 WORKERS COMP-SMALL OFF	3,823	20,900	40,272	21,750	(18,522)					
1009081 TORT CLAIMS			2,500	2,500						
1009085 SURETY BOND PREMIUMS	10,579	10,629	11,760	11,760						
TOTAL FOR DIVISION	14,441	378,223	54,532	36,010	(18,522)					

CITY OF SAINT PAUL

Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

Fund: 1000 GENERAL FUND

Division: MAYOR GEN GOVT ACCTS

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	195,628	230,687	209,952	217,261	7,309					
SERVICES	193,628	190,581	194,524	220,809	26,285					
MATERIALS AND SUPPLIES		525								
TOTAL FOR DIVISION	389,256	421,793	404,476	438,070	33,594					
<u>Spending by Accounting Unit</u>										
1009126 MUNICIPAL MEMBERSHIPS	99,552	128,610	117,200	130,485	13,285					
1009127 INTERGOVERNMENTAL RELA	289,704	293,183	287,276	307,585	20,309			2.00	2.00	
TOTAL FOR DIVISION	389,256	421,793	404,476	438,070	33,594			2.00	2.00	

CITY OF SAINT PAUL

Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

Fund: 1000 GENERAL FUND

Division: OFS GEN GOVT ACCTS

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE		198,559								
SERVICES	696,268	635,729	735,753	1,234,500	498,747					
MATERIALS AND SUPPLIES	32,196	33,241	24,180	24,180						
PROGRAM EXPENSE	873,468	751,245	811,267	811,267						
TRANSFER OUT AND OTHER SPEND		60,000	60,000	460,000	400,000					
TOTAL FOR DIVISION	1,601,932	1,678,774	1,631,200	2,529,947	898,747					

Spending by Accounting Unit

1009003 SEVERANCE PAY CONTRIBU										
1009013 PERA, FICA & HRA PENSI		(402)								
1009014 BLDG TRADES FRINGE BEN		198,961								
1009040 INNOVATIONS & TECHNOLO	246,030	246,030	266,612	749,429	482,817					
1009050 PUBLIC IMPROVEMENT AID		60,000	60,000	60,000						
1009060 CONTINGENT RESERVE-GEN				400,000	400,000					
1009061 CONTINGENT RESERVE SPE										
1009063 CIB COMMITTEE PER DIEM	10,749	5,070	18,034	18,034						
1009080 FINANCIAL FORMS PRINTI	53,440	44,112	56,927	56,927						
1009110 CITIZEN PARTIC-DIST CN	728,568	628,722	674,516	674,516						
1009111 NEIGHBORHOOD CRIME PRE	144,900	122,523	136,751	136,751						
1009130 STATE AUDITOR FEES	237,511	218,644	226,854	242,784	15,930					
1009948 EMPL PARKING OFFCL BUS	180,734	155,114	191,506	191,506						
TOTAL FOR DIVISION	1,601,932	1,678,774	1,631,200	2,529,947	898,747					

CITY OF SAINT PAUL

Spending Plan Summary

Department: GENERAL GOVERNMENT ACCOUNTS

Budget Year: 2012

Fund: 1000 GENERAL FUND

Division: REAL ESTATE GEN GOVT ACCTS

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
SERVICES	1,552,970	2,864,823	2,813,533	2,763,346	(50,187)					
MATERIALS AND SUPPLIES		(2,248)								
TRANSFER OUT AND OTHER SPEND	9,307	7,694								
TOTAL FOR DIVISION	1,562,277	2,870,270	2,813,533	2,763,346	(50,187)					
<u>Spending by Accounting Unit</u>										
1009051 EXEMPT PROPERTY ASSESS	35,761	1,299,413	1,190,538	1,283,679	93,141					
1009055 ENVIRONMENTAL CLEANUP	47,409	45,554	55,000	55,000						
1009170 CH/CH BLDG MAINT 35% S	1,479,107	1,525,302	1,567,995	1,424,667	(143,328)					
TOTAL FOR DIVISION	1,562,277	2,870,270	2,813,533	2,763,346	(50,187)					

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: **GENERAL GOVERNMENT ACCOUNTS**
 Company: **1000 GENERAL FUND**

Budget Year: **2012**

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	<u>Change From</u>
						2011 Adopted
42150-0	DEPT OF TREASURY		346,694		400,000	400,000
42510-0	PERA PENSION AID	517,512	517,512	517,512	517,512	
42520-0	POLICE PENSION AMORTIZATN AID	4,036,637	3,886,625	3,886,625	3,886,625	
42530-0	FIRE PENSION AMORTIZATN AID	1,761,990	1,960,687	1,928,995	1,928,995	
42540-0	POLICE FIRE DISABILITY BENEFIT	334,501	325,747	334,501	334,501	
43285-0	EMPLOYEE PARKING	96,701	77,846	85,000	85,000	
49140-0	TRANSFER FR SPECIAL REVENUE FU	560,661	80,650	268,138	197,232	(70,906)
49160-0	TRANSFER FR CAPITAL PROJ FUND	110,328				
49170-0	TRANSFER FR ENTERPRISE FUND	20,496	20,496			
49180-0	TRANSFER FR INTERNAL SERVICE F	75,495	75,495			
49840-0	DAMAGE CLAIM FROM OTHERS	5,802				
49870-0	REFUNDS OVERPAYMENTS	750				
49910-0	REFUND FOR PRIOR YEAR OVERPAYM	250,000	65,104			
49970-0	OTHER MISC REVENUE	52,156	10,000	500		(500)
TOTAL FOR REVENUE		7,823,030	7,366,856	7,021,271	7,349,865	328,594
1000	GENERAL FUND	7,823,030	7,366,856	7,021,271	7,349,865	328,594
GRAND TOTAL FOR GENERAL GOVERNMENT ACCOUNTS		7,823,030	7,366,856	7,021,271	7,349,865	328,594

City of Saint Paul
Financing Plan by Department

Department: GENERAL GOVERNMENT ACCOUNTS
Fund: 1000 GENERAL FUND

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1009001	EMPLOYEE INSURANCE	250,000	65,104			
1009002	RETIREE	334,501	672,441	334,501	734,501	400,000
1009010	POLICE RELIEF ASSOCIATION	4,036,637	3,886,625	3,886,625	3,886,625	
1009011	FIREMANS RELIEF ASSOCIATION	1,761,990	1,960,687	1,928,995	1,928,995	
1009013	PERA, FICA & HRA PENSION	517,512	517,512	517,512	517,512	
1009025	WORKERS COMP-SMALL OFFICES	5,802				
1009051	EXEMPT PROPERTY ASSESSMENTS	42,907				
1009060	CONTINGENT RESERVE-GENERAL	408,781				
1009070	TORT LIABILITY			500		(500)
1009100	CIVIC ORG CONTRIBUTIONS	110,328				
1009110	CITIZEN PARTIC-DIST CNCLS	18,486	18,486	18,486	18,486	
1009127	INTERGOVERNMENTAL RELATIONS	178,746	168,155	178,746	178,746	
1009948	EMPL PARKING OFFCL BUSINESS	157,340	77,846	155,906	85,000	(70,906)
TOTAL FOR DEPARTMENT		7,823,030	7,366,856	7,021,271	7,349,865	328,594
<u>Financing by Major Account</u>						
	INTERGOVERNMENTAL REVENUE	6,650,640	7,037,265	6,667,633	7,067,633	400,000
	FEES SALES AND SERVICES	96,701	77,846	85,000	85,000	
	TRANSFERS IN OTHER FINANCING	1,075,689	251,745	268,638	197,232	(71,406)
TOTAL BY MAJOR ACCOUNT GROUP		7,823,030	7,366,856	7,021,271	7,349,865	328,594