

# General Government Accounts

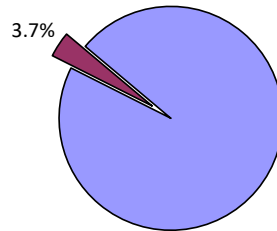
***Mission:** To budget for services provided on a city-wide basis and not directly associated with a specific department or office.*

**2021 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 investment.

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



**Department Facts**

- Total General Fund Budget:           \$       11,557,141
- Total Special Fund Budget:         \$       3,009,995
- Total FTEs:                               0.00
- 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**

- 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.

**2021 Adopted Budget  
General Government Accounts**

**Fiscal Summary**

	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2021 Adopted</b>	<b>Change</b>	<b>% Change</b>	<b>2020 Adopted FTE</b>	<b>2021 Adopted FTE</b>
<b>Spending</b>							
100: General Fund	11,372,889	11,714,574	11,557,141	(157,433)	-1.3%	-	-
200: City Grants	2,557,362	4,000,000	285,851	(3,714,149)	-	-	-
211: General Govt Special Projects	1,098,796	365,500	265,500	(100,000)	-27.4%	-	-
710: Central Service Fund	3,501,037	3,264,937	2,458,644	(806,293)	-24.7%	-	-
<b>Total</b>	<b>18,530,084</b>	<b>19,345,011</b>	<b>14,567,136</b>	<b>(4,777,875)</b>	<b>-24.7%</b>	-	-
<b>Financing</b>							
Citywide General Revenues*	246,376,918	254,632,285	249,281,596	(5,350,689)	-2.1%		
100: General Fund	2,285,776	1,776,027	1,852,061	76,034	4.3%		
200: City Grants	220,529	4,000,000	285,851	(3,714,149)	-		
211: General Govt Special Projects	-	365,500	265,500	(100,000)	-27.4%		
710: Central Service Fund	3,014,544	3,264,937	2,458,644	(806,293)	-24.7%		
<b>Total</b>	<b>5,520,849</b>	<b>9,406,464</b>	<b>4,862,056</b>	<b>(4,544,408)</b>	<b>-48.3%</b>		

\*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. The majority of these changes are in anticipation of the continued economic impacts and response efforts to 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 2021. See the "Major General Fund Revenues" section for more detail.

The special fund budget makes several investments in the City's technology infrastructure in various City departments and funds continued maintenance of the City's wide area network and local area network. The 2021 budget also includes funding of \$250,000 towards citywide service redesign work.

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

**100: General Fund**

**General Government Accounts**

		<u>Change from 2020 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<b><u>Current Service Level Adjustments</u></b>				
Current service level adjustments include a decrease to City paid assessments for tax exempt properties, updated elections contract estimates, updates to state pension aid revenue, and the planned removal of one-time funding for 2020 Census outreach activities.				
City paid assessments for tax exempt properties		(50,040)	-	-
Elections contract adjustment		163,735	-	-
Pension aid adjustment		-	(10,000)	-
One-time 2020 Census outreach		(30,000)	-	-
Additional current service level adjustments		(27,761)	-	-
	Subtotal:	55,934	(10,000)	-
<b><u>Mayor's Proposed Changes</u></b>				
<b>Contingency</b>				
The 2021 budget includes contingency funding for additional Public Works and Parks operating and maintenance costs on the Ford Site Redevelopment/Highland Bridge.				
Contingency		200,000	-	-
	Subtotal:	200,000	-	-
<b>Special Service District</b>				
The 2021 budget includes funding for the City's estimated contribution towards a Downtown special service district.				
Special service district		90,000	-	-
	Subtotal:	90,000	-	-
<b>2021 Budget Solutions</b>				
The 2021 budget utilizes available balances in the Citywide Technology and Innovation Fund to relieve pressure on General Fund department budgets by reducing citywide rates for internal charges.				
Citywide Technology and Innovation Fund internal charges		(589,401)	-	-
	Subtotal:	(589,401)	-	-
<b><u>Adopted Changes</u></b>				
<b>Contingency</b>				
The 2021 budget includes contingency funding for Parks and Recreation rec center hours and Library staffing. Funding is dependent on overall General Fund revenue performance. Contingency funding for Parks is reflected in this section and contingency funding for the Library Agency is reflected in the Library's General Fund.				
Rec center hours contingency		86,034	86,034	-
	Subtotal:	86,034	86,034	-
<b>Fund 100 Budget Changes Total</b>		<u>(157,433)</u>	<u>76,034</u>	<u>-</u>

**200: City Grants****General Government Accounts**

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

		<b>Change from 2020 Adopted</b>		
		<b>Spending</b>	<b>Financing</b>	<b>FTE</b>
<b><u>Current Service Level Adjustments</u></b>				
Current service level adjustments include changes to flood related grant-funded spending and revenue.				
Grant adjustments		(4,000,000)	(4,000,000)	-
Subtotal:		(4,000,000)	(4,000,000)	-
<b><u>Adopted Changes</u></b>				
<b>Grant Adjustments</b>				
Flood-related funding from the State and Federal government will carry remaining balances and spending authority into the 2021 budget.				
Flood-related grants		285,851	285,851	-
Subtotal:		285,851	285,851	-
<b>Fund 200 Budget Changes Total</b>		<b>(3,714,149)</b>	<b>(3,714,149)</b>	<b>-</b>

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

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

		<b>Change from 2020 Adopted</b>		
		<b>Spending</b>	<b>Financing</b>	<b>FTE</b>
<b><u>Current Service Level Adjustments</u></b>				
		(100,000)	(100,000)	-
Subtotal:		(100,000)	(100,000)	-
<b>Fund 211 Budget Changes Total</b>		<b>(100,000)</b>	<b>(100,000)</b>	<b>-</b>

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

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

	<b>Change from 2020 Adopted</b>		
	<b>Spending</b>	<b>Financing</b>	<b>FTE</b>
<b><u>Current Service Level Adjustments</u></b>			
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 2020.			
Current service level adjustments	(1,816,555)	(1,816,555)	-
Subtotal:	(1,816,555)	(1,816,555)	-
<b><u>Mayor's Proposed Changes</u></b>			
<b>Citywide Technology and Innovation Rate Reduction</b>			
The 2021 budget utilizes available balances in the Citywide Technology and Innovation Fund to relieve pressure on General Fund department budgets by reducing citywide rates for internal charges.			
Citywide Technology and Innovation Fund internal charges	-	(857,237)	-
Available balances	-	857,237	-
Subtotal:	-	-	-
<b>Citywide Technology and Innovation Investments</b>			
The General Government Accounts special fund includes budget authority for several citywide technology projects, including the ongoing costs of maintaining the recently replaced wide area network (WAN) and local area network (LAN). The 2021 budget also includes funding for service redesign projects.			
New citywide technology and innovation projects	250,000	250,000	-
Subtotal:	250,000	250,000	-
<b><u>Adopted Changes</u></b>			
<b>Carry Forward for Projects</b>			
Funding for various citywide technology and innovation projects funded in 2020 will carry forward to 2021.			
Project costs	760,262	760,262	-
Subtotal:	760,262	760,262	-
<b>Fund 710 Budget Changes Total</b>	<b>(806,293)</b>	<b>(806,293)</b>	<b>-</b>

# Spending Reports

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

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

Budget Year: **2021**

	2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	1,569,626	1,349,445	1,668,379	1,667,495	(884)
SERVICES	7,819,982	7,261,484	6,873,107	6,370,524	(502,583)
MATERIALS AND SUPPLIES	2,143	5,704	24,442	24,442	
PROGRAM EXPENSE	786,500	1,124,978	1,096,267	1,096,267	
ADDITIONAL EXPENSES	1,136,122	570,334	1,052,002	1,398,036	346,034
OTHER FINANCING USES	780,377	1,060,944	1,000,377	1,000,377	
<b>Total Spending by Major Account</b>	<b>12,094,751</b>	<b>11,372,889</b>	<b>11,714,574</b>	<b>11,557,141</b>	<b>(157,433)</b>
<b>Spending by Accounting Unit</b>					
10017100 GF GENERAL REVENUES		252,651			
10017200 CHARTER COMMISSION	43		10,024	9,988	(35)
10017205 COUNCIL PUBLICATIONS	32,005	66,141	65,000	65,000	
10017210 ELECTIONS	767,502	981,462	862,000	1,025,735	163,735
10017220 CIVIC ORGRANIZATION PROGRAM	161,041	180,751	220,002	220,002	
10017310 MUNICIPAL MEMBERSHIPS	145,783	166,795	137,485	137,485	
10017400 OUTSIDE COUNSEL	33,722	204,928	230,000	230,000	
10017405 TORT LIABILITY	1,087,000	414,583	719,500	719,500	
10017500 CONTINGENT RESERVE	893		110,000	366,034	256,034
10017505 CIB COMMITTEE PER DIEM	4,475	4,725	13,034	13,034	
10017510 FINANCIAL FORMS PRINTING	1,818	2,527	50,927	50,927	
10017515 STATE AUDITOR FEES	199,398	214,827	242,784	242,784	
10017520 EMPL PARKING OFFCL BUSINESS	187,937	201,425	185,000	185,000	
10017525 PUBLIC IMPROVEMENT AID	60,000	60,000	60,000	60,000	
10017530 PUBLIC SAFETY FLEET SUPPORT	710,377	1,000,944	940,377	940,377	
10017535 INNOVATIONS AND TECHNOLOGY	2,864,863	2,953,009	2,551,128	1,934,850	(616,278)
10017541 DISTRICT COUNCIL COMMUNITY ENGA	724,320	972,039	993,427	993,427	
10017542 DISTRICT COUNCIL INNOVATION FUND	60,261	127,939	102,840	102,840	
10017550 EXEMPT PROPERTY ASSESSMENTS	2,175,094	680,501	1,119,031	1,158,991	39,960
10017555 CHCH BLDG MAINT CITY SHARE	1,253,334	1,243,792	1,379,920	1,379,920	
10017560 ENVIRONMENTAL CLEANUP	23,936	23,868	48,000	48,000	
10017600 EMPLOYEE INSURANCE	218,270	271,246	200,000	200,000	
10017605 RETIREE INSURANCE	120,222	(67,452)			
10017615 FICA PERA HRA PENSION	1,296,720	1,387,898	1,400,000	1,400,000	
10017620 SEVERANCE PAY CONTRIBUTION	(73,976)				
10017640 WORKERS COMP-SMALL OFFICES	39,711	28,291	59,835	58,986	(849)
10017645 TORT CLAIMS			2,500	2,500	
10017650 SURETY BOND PREMIUMS			11,760	11,760	
<b>Total Spending by Accounting Unit</b>	<b>12,094,751</b>	<b>11,372,889</b>	<b>11,714,574</b>	<b>11,557,141</b>	<b>(157,433)</b>



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

Department: GENERAL GOVERNMENT  
Fund: CITY GRANTS

Budget Year: 2021

		2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Spending by Major Account</b>						
EMPLOYEE EXPENSE			627,876			
SERVICES	48,943	1,722,476	4,000,000	285,851	(3,714,149)	
MATERIALS AND SUPPLIES		207,010				
<b>Total Spending by Major Account</b>	<b>48,943</b>	<b>2,557,362</b>	<b>4,000,000</b>	<b>285,851</b>	<b>(3,714,149)</b>	
<b>Spending by Accounting Unit</b>						
20017800	CITY WIDE EMERGENCY EVENTS	48,943	2,557,362	4,000,000	285,851	(3,714,149)
<b>Total Spending by Accounting Unit</b>	<b>48,943</b>	<b>2,557,362</b>	<b>4,000,000</b>	<b>285,851</b>	<b>(3,714,149)</b>	

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

Department: GENERAL GOVERNMENT  
Fund: GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2021

	2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	166				
SERVICES	27,438	3,750			
OTHER FINANCING USES	415,000	1,095,046	365,500	265,500	(100,000)
<b>Total Spending by Major Account</b>	<b>442,603</b>	<b>1,098,796</b>	<b>365,500</b>	<b>265,500</b>	<b>(100,000)</b>
<b>Spending by Accounting Unit</b>					
21117100 BENEFITS ADMINISTRATION	442,603	1,098,796	365,500	265,500	(100,000)
<b>Total Spending by Accounting Unit</b>	<b>442,603</b>	<b>1,098,796</b>	<b>365,500</b>	<b>265,500</b>	<b>(100,000)</b>

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

Department: GENERAL GOVERNMENT  
Fund: CENTRAL SERVICE FUND

Budget Year: 2021

	2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	(1,362)				
SERVICES	1,173,351	1,165,332	1,341,917	1,588,117	246,200
MATERIALS AND SUPPLIES	714,410	730,599	1,051,750	639,062	(412,688)
ADDITIONAL EXPENSES	1,484		310,000		(310,000)
CAPITAL OUTLAY	841,189	591,870	70,644		(70,644)
DEBT SERVICE	816,717	807,633	231,466	231,465	(1)
OTHER FINANCING USES	2,070,556	205,603	259,160		(259,160)
<b>Total Spending by Major Account</b>	<b>5,616,344</b>	<b>3,501,037</b>	<b>3,264,937</b>	<b>2,458,644</b>	<b>(806,293)</b>
<b>Spending by Accounting Unit</b>					
71017505 INNOVATIONS TECHNOLOGY	3,680,232	1,636,670	2,603,147	1,867,499	(735,648)
71017510 TECHNOLOGY CAPITAL LEASE	1,925,665	1,536,585	302,110	231,465	(70,645)
71017515 CITY PHONE SERVICE	10,447	327,782	359,680	359,680	
<b>Total Spending by Accounting Unit</b>	<b>5,616,344</b>	<b>3,501,037</b>	<b>3,264,937</b>	<b>2,458,644</b>	<b>(806,293)</b>

# Financing Reports

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

Department: GENERAL GOVERNMENT  
Fund: CITY GENERAL FUND

Budget Year: 2021

	2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Financing by Major Account</b>					
TAXES	137,414,777	147,811,062	153,811,695	149,704,588	(4,107,107)
LICENSE AND PERMIT	3,063,844	3,063,844	3,063,844	3,063,844	
INTERGOVERNMENTAL REVENUE	75,812,853	74,487,949	77,556,465	78,685,004	1,128,539
CHARGES FOR SERVICES	13,457,360	14,441,934	14,634,257	14,395,372	(238,885)
INVESTMENT EARNINGS	2,007,758	4,337,863	2,590,034	1,064,608	(1,525,426)
MISCELLANEOUS REVENUE	1,973,630	1,839,030	1,621,006	1,672,540	51,534
OTHER FINANCING SOURCES	1,236,535	2,681,011	3,131,011	2,547,701	(583,310)
<b>Total Financing by Major Account</b>	<b>234,966,756</b>	<b>248,662,694</b>	<b>256,408,312</b>	<b>251,133,657</b>	<b>(5,274,655)</b>
<b>Financing by Accounting Unit</b>					
10017100 GF GENERAL REVENUES	232,535,456	246,376,918	254,632,285	249,281,596	(5,350,689)
10017400 OUTSIDE COUNSEL		13,592			
10017500 CONTINGENT RESERVE				86,034	86,034
10017520 EMPL PARKING OFFCL BUSINESS	90,311	94,617	85,000	85,000	
10017540 CITIZEN PART DIST COUNCILS	18,486				
10017541 DISTRICT COUNCIL COMMUNITY ENGA		18,486	18,486	18,486	
10017555 CHCH BLDG MAINT CITY SHARE	111				
10017600 EMPLOYEE INSURANCE	235,832				
10017605 RETIREE INSURANCE	263,174	253,671	272,541	262,541	(10,000)
10017615 FICA PERA HRA PENSION	1,823,387	1,905,410	1,400,000	1,400,000	
<b>Total Financing by Accounting Unit</b>	<b>234,966,756</b>	<b>248,662,694</b>	<b>256,408,312</b>	<b>251,133,657</b>	<b>(5,274,655)</b>

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

Department: GENERAL GOVERNMENT  
Fund: CITY GRANTS

Budget Year: 2021

		2018 Actuals	2019 Actuals	2020 Adopted	2021 Adopted	Change From 2020 Adopted
<b>Financing by Major Account</b>						
INTERGOVERNMENTAL REVENUE			220,529	4,000,000	285,851	(3,714,149)
<b>Total Financing by Major Account</b>			<b>220,529</b>	<b>4,000,000</b>	<b>285,851</b>	<b>(3,714,149)</b>
<b>Financing by Accounting Unit</b>						
20017800	CITY WIDE EMERGENCY EVENTS		220,529	4,000,000	285,851	(3,714,149)
<b>Total Financing by Accounting Unit</b>			<b>220,529</b>	<b>4,000,000</b>	<b>285,851</b>	<b>(3,714,149)</b>

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

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

Budget Year: **2021**

	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Adopted</b>	<b>Change From 2020 Adopted</b>
<b>Financing by Major Account</b>					
CHARGES FOR SERVICES	616,168		365,500	265,500	(100,000)
MISCELLANEOUS REVENUE	1,161,325				
OTHER FINANCING SOURCES					
<b>Total Financing by Major Account</b>	<b>1,777,493</b>		<b>365,500</b>	<b>265,500</b>	<b>(100,000)</b>
<b>Financing by Accounting Unit</b>					
21117100 BENEFITS ADMINISTRATION	1,777,493		365,500	265,500	(100,000)
<b>Total Financing by Accounting Unit</b>	<b>1,777,493</b>		<b>365,500</b>	<b>265,500</b>	<b>(100,000)</b>

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

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

Budget Year: **2021**

	<b>2018 Actuals</b>	<b>2019 Actuals</b>	<b>2020 Adopted</b>	<b>2021 Adopted</b>	<b>Change From 2020 Adopted</b>
<b>Financing by Major Account</b>					
CHARGES FOR SERVICES	2,530,029	2,702,894	2,702,287	1,842,940	(859,347)
MISCELLANEOUS REVENUE	6				
OTHER FINANCING SOURCES	100,000	311,650	562,650	615,705	53,055
<b>Total Financing by Major Account</b>	<b>2,630,034</b>	<b>3,014,544</b>	<b>3,264,937</b>	<b>2,458,645</b>	<b>(806,292)</b>
<b>Financing by Accounting Unit</b>					
71017505 INNOVATIONS TECHNOLOGY	1,574,230	1,784,919	2,603,147	1,867,499	(735,648)
71017510 TECHNOLOGY CAPITAL LEASE	866,273	865,593	302,110	231,466	(70,644)
71017515 CITY PHONE SERVICE	189,532	364,032	359,680	359,680	
<b>Total Financing by Accounting Unit</b>	<b>2,630,034</b>	<b>3,014,544</b>	<b>3,264,937</b>	<b>2,458,645</b>	<b>(806,292)</b>