

2026 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:** \$20,194,646
- **Total Special Fund Budget:** \$33,358,710
- **Total FTEs:** 10.00
- 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 citywide functions and initiatives through the proper allocation of resources.
- Ensure that the citywide fringe benefit budgets fully account for the cost of employee benefits.

Recent Accomplishments

- Over two allocations in 2021 and 2022, the City received \$166.6 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's priority areas for investment of ARP 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 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 use disorder.
- In 2023, the City received \$13.7 million of Public Safety Aid from the State of Minnesota. These funds will be dedicated towards reducing gun violence and other public safety initiatives.
- The City continues to work with labor union representatives to actively manage employee benefit costs.
- Allocations for citywide technology needs provide a financial foundation for investments such as the City's enterprise resource management system and other innovative technology and process improvement projects.

2026 Proposed Budget GENERAL GOVERNMENT

Fiscal Summary

Spending	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget FTE
100: CITY GENERAL FUND	17,565,900	16,506,613	18,570,655	20,194,646	1,623,991	-	-
200: CITY GRANTS	36,151,145	78,117,344	39,013,943	16,485,946	(22,527,997)	-	-
211: GENERAL GOVT SPECIAL PROJECTS	-	14,511,979	4,961,080	12,009,766	7,048,686	13.50	10.00
710: CENTRAL SERVICE FUND	1,967,201	4,122,936	3,976,703	4,862,998	886,295	-	-
Total	55,684,246	113,258,871	66,522,381	53,553,356	(12,969,025)	13.50	10.00

Financing	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
100: CITY GENERAL FUND	297,254,475	305,228,125	321,595,177	334,754,672	13,159,495
200: CITY GRANTS	34,676,125	78,117,344	39,013,943	16,485,946	(22,527,997)
211: GENERAL GOVT SPECIAL PROJECTS	17,579,759	14,511,978	4,961,080	12,009,766	7,048,686
710: CENTRAL SERVICE FUND	2,156,964	4,122,936	3,976,703	4,862,998	886,295
Total	351,667,324	401,980,383	369,546,903	368,113,382	(1,433,521)

Budget Changes Summary

The 2026 proposed budget contains several changes to major General Fund revenues, which are recorded in General Government Accounts, including a 5.3% increase in the property tax levy. Changes to Local Government Aid (LGA), franchise fees, pension aids, and interest earnings are also included in the budget for 2026. See the "Major General Fund Revenues" section for more detail. The General Fund expenditure budget includes a \$381,000 transfer to the Office of Technology and Communications Central Service Fund for several new cybersecurity investments and an increase of \$200,000 to support District Council operations.

The General Government Special Projects Fund continues the Public Safety Aid investments from the State of Minnesota that began in 2024. Public Safety Aid funding supports investments in the Police Department aimed at reducing gun violence, additional Fire Department EMS staff, community outreach partners for the Office of Neighborhood Safety (ONS), and a gun diversion program in the City Attorney's Office. Settlement payouts from opioid manufacturers and distributors, which were previously housed in the General Government budget, will be moved to department budgets in 2026. Former American Rescue Plan budgets were reduced by \$22,527,997 to reflect funds spent and anticipated to be spent in 2025. This fund also includes two significant one-time investments: \$1,000,000 to address the opioid and fentanyl crisis and \$700,000 for the expansion of cybersecurity measures.

The Central Service Fund budget makes investments in the City's technology infrastructure, including continued maintenance of the City's wide and local area networks and the enhancement of the City's enterprise resource planning (ERP) platform. There are also one-time investments in a facilities management study (\$100,000), a mobile device management audit (\$60,000), a priority-based budgeting consultant (\$100,000), and the implementation of PAULIE, the City's platform for permits, licenses, inspections, and enforcement (\$626,925).

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

General Government Accounts Spending Reports

CITY OF SAINT PAUL

Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: 100 - CITY GENERAL FUND

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	482,552	1,633,445	1,633,435	2,292,517	659,082
SERVICES	8,788,141	6,418,905	6,578,445	7,237,237	658,792
MATERIALS AND SUPPLIES	169,688	63,111	68,111	58,111	(10,000)
PROGRAM EXPENSE	1,274,195	1,096,267	1,096,267	1,296,267	200,000
ADDITIONAL EXPENSES	2,764,928	2,518,276	3,210,776	2,510,776	(700,000)
DEBT SERVICE	-	176,319	399,303	504,115	104,812
OTHER FINANCING USES	4,086,397	4,600,289	5,584,318	6,295,623	711,305
Total Spending by Major Account	17,565,900	16,506,613	18,570,655	20,194,646	1,623,991

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
10017100 - GF GENERAL REVENUES	1,082,598	200,000	1,362,856	662,856	(700,000)
10017200 - CHARTER COMMISSION	140	19,982	19,972	20,003	31
10017205 - COUNCIL PUBLICATIONS	127,981	55,000	55,000	55,000	-
10017210 - ELECTIONS	1,168,124	1,190,781	1,303,292	1,303,292	-
10017220 - CIVIC ORGRANIZATION PROGRAM	145,049	175,002	115,002	115,002	-
10017310 - MUNICIPAL MEMBERSHIPS	263,706	137,485	137,485	137,485	-
10017400 - OUTSIDE COUNSEL	345,688	230,000	230,000	230,000	-
10017405 - TORT LIABILITY	2,619,879	719,500	719,500	719,500	-
10017500 - CONTINGENT RESERVE	-	1,112,228	1,164,728	2,318,558	1,153,830
10017505 - CIB COMMITTEE PER DIEM	4,775	7,000	7,000	7,000	-
10017510 - FINANCIAL FORMS PRINTING	2,666	6,000	6,000	6,000	-
10017515 - STATE AUDITOR FEES	89,707	195,000	195,000	195,000	-
10017520 - EMPL PARKING OFFCL BUSINESS	99,252	110,000	110,000	110,000	-
10017525 - PUBLIC IMPROVEMENT AID	60,000	60,000	60,000	60,000	-
10017530 - PUBLIC SAFETY FLEET SUPPORT	1,140,377	1,240,377	1,340,377	1,440,377	100,000
10017535 - INNOVATIONS AND TECHNOLOGY	2,299,896	2,236,650	2,225,593	2,203,792	(21,801)
10017541 - DISTRICT COUNCIL COMMUNITY ENG	1,267,117	1,096,267	1,096,267	1,296,267	200,000
10017542 - DISTRICT COUNCIL INNOV. FUND	7,079	-	-	-	-
10017550 - EXEMPT PROPERTY ASSESSMENTS	2,042,895	1,386,849	1,704,124	1,887,630	183,506

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: 100 - CITY GENERAL FUND

Budget Year: 2026

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
10017551 - ENERGY LOAN PROGRAM REPAYMENT	-	176,319	399,303	504,115	104,812
10017555 - CHCH BLDG MAINT CITY SHARE	1,340,062	1,350,000	1,350,000	1,350,000	-
10017560 - ENVIRONMENTAL CLEANUP	25,546	48,000	48,000	48,000	-
10017600 - EMPLOYEE INSURANCE	236,395	200,000	200,000	200,000	-
10017605 - RETIREE INSURANCE	5,800	-	-	-	-
10017615 - FICA PERA HRA PENSION	452,552	1,400,000	1,400,000	1,400,000	-
10017640 - WORKERS COMP-SMALL OFFICES	30,000	25,000	25,000	39,267	14,267
10017645 - TORT CLAIMS	-	2,500	2,500	2,500	-
10017650 - SURETY BOND PREMIUMS	-	11,760	11,760	11,760	-
10017660 - WORKSTATION TECHNOLOGY	2,089,961	2,403,456	2,570,440	3,085,786	515,346
10017665 - ENTERPRISE TECHNOLOGY	618,657	711,456	711,456	785,456	74,000
Total Spending by Accounting Unit	17,565,900	16,506,613	18,570,655	20,194,646	1,623,991

CITY OF SAINT PAUL

Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: 200 - CITY GRANTS

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	12,289,693	9,194,226	432,453	-	(432,453)
SERVICES	1,956,328	12,983,330	5,849,283	1,244,034	(4,605,249)
MATERIALS AND SUPPLIES	1,057,623	-	-	-	-
PROGRAM EXPENSE	16,068,845	35,026,440	32,732,207	14,347,869	(18,384,338)
ADDITIONAL EXPENSES	(13,016)	17,022,164	-	-	-
CAPITAL OUTLAY	1,287,577	295,584	-	894,043	894,043
OTHER FINANCING USES	3,504,095	3,595,600	-	-	-
Total Spending by Major Account	36,151,145	78,117,344	39,013,943	16,485,946	(22,527,997)

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
20017800 - CITY WIDE EMERGENCY EVENTS	1,390,859	-	-	-	-
20017810 - COVID-19	127,686	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	34,632,600	78,117,344	39,013,943	16,485,946	(22,527,997)
Total Spending by Accounting Unit	36,151,145	78,117,344	39,013,943	16,485,946	(22,527,997)

CITY OF SAINT PAUL

Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	-	6,077,585	2,277,007	3,492,428	1,215,421
SERVICES	-	3,120,442	1,941,575	3,869,361	1,927,786
MATERIALS AND SUPPLIES	-	1,731,137	261,000	814,792	553,792
ADDITIONAL EXPENSES	-	1,350,317	360,000	1,600,687	1,240,687
CAPITAL OUTLAY	-	2,111,000	-	2,111,000	2,111,000
OTHER FINANCING USES	-	121,498	121,498	121,498	-
Total Spending by Major Account	-	14,511,979	4,961,080	12,009,766	7,048,686

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
21117700 - OPIOID SETTLEMENT	-	857,384	884,789	1,000,000	115,211
21117800 - PUBLIC SAFETY AID	-	13,654,594	3,375,182	9,775,181	6,399,999
21117820 - GENERAL GOVT SERVICES	-	-	701,109	1,234,585	533,476
Total Spending by Accounting Unit	-	14,511,979	4,961,080	12,009,766	7,048,686

CITY OF SAINT PAUL
Spending Plan by Department

Department: GENERAL GOVERNMENT

Fund: 710 - CENTRAL SERVICE FUND

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
SERVICES	740,312	3,871,189	3,724,956	3,984,956	260,000
MATERIALS AND SUPPLIES	1,226,890	251,747	251,747	878,042	626,295
DEBT SERVICE	-	0	0	-	(0)
Total Spending by Major Account	1,967,201	4,122,936	3,976,703	4,862,998	886,295

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	1,967,201	4,122,936	3,976,703	4,862,998	886,295
71017510 - TECHNOLOGY CAPITAL LEASE	-	0	0	-	(0)
Total Spending by Accounting Unit	1,967,201	4,122,936	3,976,703	4,862,998	886,295

General Government Accounts Financing Reports

CITY OF SAINT PAUL

Financing Plan by Department

Department: GENERAL GOVERNMENT

Fund: 100 - CITY GENERAL FUND

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
TAXES	184,246,765	187,010,920	199,555,346	210,735,731	11,180,385
LICENSE AND PERMIT	3,063,844	3,063,844	3,390,496	3,390,496	-
INTERGOVERNMENTAL REVENUE	84,846,115	91,020,537	94,864,853	95,994,765	1,129,912
CHARGES FOR SERVICES	13,007,317	14,064,010	15,195,245	15,605,190	409,945
INVESTMENT EARNINGS	6,756,745	2,469,504	2,469,504	3,719,504	1,250,000
MISCELLANEOUS REVENUE	629,254	1,586,506	1,586,506	1,490,500	(96,006)
OTHER FINANCING SOURCES	4,704,435	6,012,804	4,533,227	3,818,486	(714,741)
Total Financing by Major Account	297,254,475	305,228,125	321,595,177	334,754,672	13,159,495

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
10017100 - GF GENERAL REVENUES	294,716,570	303,584,639	317,876,691	331,036,186	13,159,495
10017520 - EMPL PARKING OFFCL BUSINESS	38,640	-	-	-	-
10017541 - DISTRICT COUNCIL COMMUNITY ENG	18,486	18,486	18,486	18,486	-
10017605 - RETIREE INSURANCE	2,028,227	225,000	2,300,000	2,300,000	-
10017615 - FICA PERA HRA PENSION	452,552	1,400,000	1,400,000	1,400,000	-
Total Financing by Accounting Unit	297,254,475	305,228,125	321,595,177	334,754,672	13,159,495

CITY OF SAINT PAUL

Financing Plan by Department

Department: GENERAL GOVERNMENT

Fund: 200 - CITY GRANTS

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
INTERGOVERNMENTAL REVENUE	34,676,125	-	-	-	-
OTHER FINANCING SOURCES	-	78,117,344	39,013,943	16,485,946	(22,527,997)
Total Financing by Major Account	34,676,125	78,117,344	39,013,943	16,485,946	(22,527,997)

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
20017800 - CITY WIDE EMERGENCY EVENTS	12,083	-	-	-	-
20017810 - COVID-19	31,442	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	34,632,600	78,117,344	39,013,943	16,485,946	(22,527,997)
Total Financing by Accounting Unit	34,676,125	78,117,344	39,013,943	16,485,946	(22,527,997)

CITY OF SAINT PAUL

Financing Plan by Department

Department: GENERAL GOVERNMENT

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
INTERGOVERNMENTAL REVENUE	13,654,964	13,654,594	-	-	-
INVESTMENT EARNINGS	3,520,918	-	-	-	-
MISCELLANEOUS REVENUE	403,877	857,384	884,789	-	(884,789)
OTHER FINANCING SOURCES	-	-	4,076,291	12,009,766	7,933,475
Total Financing by Major Account	17,579,759	14,511,978	4,961,080	12,009,766	7,048,686

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
21117700 - OPIOID SETTLEMENT	403,877	857,384	884,789	1,000,000	115,211
21117800 - PUBLIC SAFETY AID	13,654,964	13,654,594	3,375,182	9,775,181	6,399,999
21117820 - GENERAL GOVT SERVICES	3,520,918	-	701,109	1,234,585	533,476
Total Financing by Accounting Unit	17,579,759	14,511,978	4,961,080	12,009,766	7,048,686

CITY OF SAINT PAUL
Financing Plan by Department

Department: GENERAL GOVERNMENT
Fund: 710 - CENTRAL SERVICE FUND

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
CHARGES FOR SERVICES	2,156,964	2,340,497	2,340,497	2,340,497	-
OTHER FINANCING SOURCES	-	1,782,439	1,636,206	2,522,501	886,295
Total Financing by Major Account	2,156,964	4,122,936	3,976,703	4,862,998	886,295

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	2,156,964	4,122,936	3,976,703	4,862,998	886,295
Total Financing by Accounting Unit	2,156,964	4,122,936	3,976,703	4,862,998	886,295