SAINT PAUL
MINNESOTA

2027 Budget Proposal

Mayor Kaohly Her | City of Saint Paul, Minnesota

CITY OF SAINT PAUL
2027 PROPOSED BUDGET
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The **2027 Proposed Library Agency Budget** and **2027 Proposed Capital Improvement Budget** are available at stpaul.gov/budget

SAINT PAUL
MINNESOTA

Acknowledgement

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Introduction

Content and Other Publications

Information Included

This publication contains information on the City of Saint Paul operating and debt service budgets. Operating budgets include the General Fund and special funds. The capital improvement budget (CIB) is included in a separate document. The Housing and Redevelopment Authority (HRA), Water Utility, RiverCentre, Library Agency and Port Authority budgets are not included because they are separate entities.

Purpose

The goal of this report is to provide taxpayers with an easy-to-use guide to City spending. We have tried to answer the question "Where does the money go?" by providing tables and graphs to display this information. As a staff, we always struggle with what level of detail to show. If we show too little detail, our publications will not answer the most commonly asked questions. If we show too much, the documents become extremely large and pouring through them can be daunting, tedious, and time consuming.

We hope that this summary will help make taxpayers aware of where the City's resources come from and where they go. We hope this information will help taxpayers see how state revenues and decisions on property tax classification affect local property taxes, and that they will understand better how the property tax base affects property taxes. They will also see how difficult it is for decision makers to cut the budget without including some of the services taxpayers tell us they hold most dear, such as police, fire, libraries, and parks. These services are such a large portion of the budget, they are difficult to ignore.

We believe heightened taxpayer awareness of City programs will increase the quality of public debates on spending and taxes and, ultimately, the quality of public policy.

Budgets, Not Spending

Unless otherwise noted, the numbers in this document are budget amounts, not actual spending. Actual spending amounts for past years can be found in a publication called the Annual Comprehensive Financial Report.

Other Publications and Information

The Office of Financial Services (OFS) publishes budget books twice annually to display the Mayor's proposed budget, and the adopted budget. Saint Paul's budget is also available as part of the Open Budget initiative. Open Budget Saint Paul provides a guided view through the budget and provides a transparent look at how public funds are allocated. Find more information at **stpaul.gov/budget**. Other publications are listed below. Most are available in Saint Paul Public Libraries.

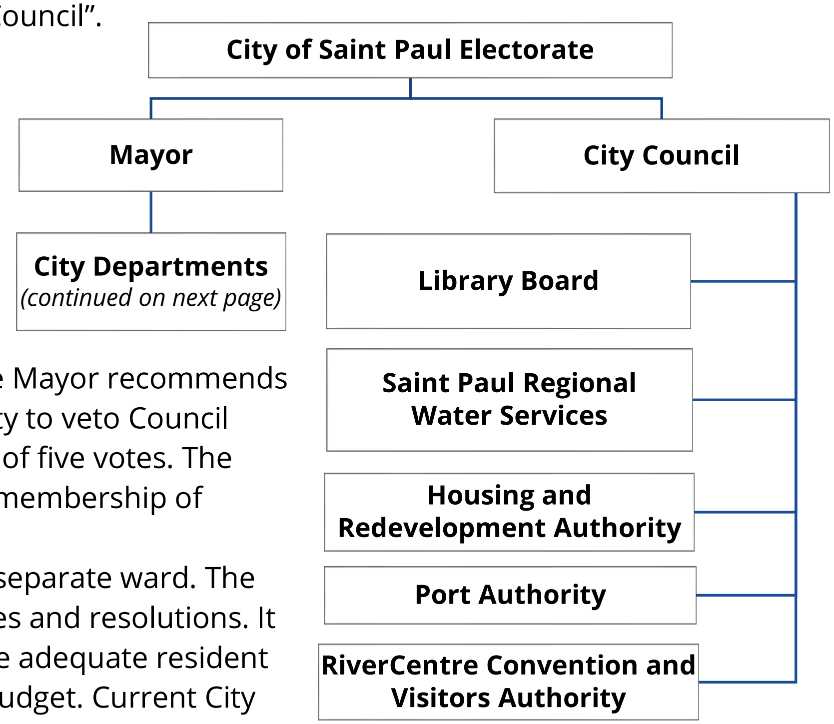
- **Annual Comprehensive Financial Report:** Contact Lori Lee at 651-266-6454
- **Joint Debt Advisory Committee:** Impact of General Obligation Debt on Saint Paul Tax Base: Contact Neal Younghans at 651-266-8878
- **Housing and Redevelopment Authority (HRA)** Annual Budget and the Annual Comprehensive Financial Report: Contact Rhonda Gillquist at 651-266-6631
- **Public Library Agency:** Contact Maureen Hartman at 651-266-7072
- **Port Authority Financial Statements and the Report of Independent Public Accountants:** Contact Todd Hurley at 651-204-6215
- **Regional Water Services**: Contact Racquel Vaske at 651-266-6350
- **RiverCentre:** Contact Sheeying Moua at 651-265-4822

Government Structure

Form of Government

The City Charter provides for a municipal corporation governed by an elected chief executive, the Mayor, and an elected legislative body, the City Council. The form of government is commonly referred to as "strong Mayor-Council".

Government Structure Overview: Elected Officials



1. **City of Saint Paul Electorate**: City leadership are elected by Saint Paul voters. Elections are held in November of even-numbered years, with a four-year term for the Mayor and four-year terms for councilmembers.
    a. **Mayor: Kaohly Her, term expires 01-01-2029:** The Mayor is responsible for the direction and control of City departments and offices. The Mayor exercises all powers and performs all executive duties given by the City charter, City ordinances, and state laws. The Mayor recommends policies and budgets to the City Council. The Mayor has the authority to veto Council actions. The Council can override the Mayor's veto with a minimum of five votes. The Mayor recommends appointments for department leadership and membership of boards and commissions.
    b. **City Council**: Each of the seven council members is elected from a separate ward. The Council is the legislative body, setting policies by enacting ordinances and resolutions. It can monitor and maintain liaisons with community groups to assure adequate resident participation. The Council analyzes, adopts, and monitors the City budget. Current City Councilmembers:

Office	Name	Term Expires
Ward 1	Anika Bowie	01-01-2029
Ward 2	Rebecca Noecker	01-01-2029
Ward 3	Saura Jost	01-01-2029
Ward 4	Molly Coleman	01-01-2029
Ward 5	Hwa Jeong Kim	01-01-2029
Ward 6	Nelsie Yang	01-01-2029
Ward 7	Cheniqua Johnson	01-01-2029

Councilmembers prepare and promote the City's legislative program. They serve on boards and commissions of certain intergovernmental agencies, including the **Housing and Redevelopment Authority Board**, the **Library Board**, the **Board of Water Commissioners** for Saint Paul Regional Water Services, the **Board of Commissioners** for the Saint Paul Port Authority, and the **RiverCentre Convention and Visitors Authority**.

Government Structure Overview: Appointed Officials

The Mayor recommends appointments for department/office directors and members of boards and commissions for Council approval and is responsible for the direction and control of departments and offices.

Appointed City Leadership

Appointed City officials serve at the pleasure of the Mayor, other than the Director of Regional Water Services who serves at the pleasure of the Board of Commissioners. If term expiration applies to the appointed position, the date is listed next to the listed individual name.

Department/Office	Name
• First Assistant Mayor	Erica Schumacher
• Assistant Mayor	Cedrick Baker Nick Stumo-Langer Hnu Vang
• Regional Water Services	Racquel Vaske
• Public Libraries	Maureen Hartman
• Human Resources	Kamaria Kassim
• City Attorney	Irene Kao
• City Clerk	Nicole Tillander
• Emergency Management	Rick Schute
• Financial Services	Joe Harney
• Fire and Safety Services	Greg Duren (Interim)
• Human Rights and Equal Economic Opportunity	Andrea Ledger (Interim)
• Parks and Recreation	Andy Rodriguez
• Planning and Economic Development	Melanie McMahon
• Police	Axel Henry (term expires 2028)
• Public Works	Deb Barber
• Safety and Inspection	Ia Xiong
• Technology and Communications	Jaime Wascalus

Boards and Commissions

The City's committees, boards, and commissions all vary in time, commitments and requirements for serving. The size of the board, membership criteria, and other requirements are set forth in most cases by an enabling state statute, city ordinance, or executive order.

Current Boards and Commissions

- Advisory Committee on Aging
- Advisory Committee on People with Disabilities
- Board of Water Commissioners
- Board of Zoning Appeals
- Business Review Council
- Capital Improvement Budget Committee
- Capitol Area Architectural Planning Board
- City-County Workforce Innovation Board
- Civil Service Commission
- Climate Justice Advisory Board
- Community Action Partnership
- Cultural STAR Board
- Financial Empowerment Community Council
- Fuel Burner Installers Board of Examiners
- Heritage Preservation Commission
- Human Rights and Equal Economic Opportunity Commission
- Labor Standards Advisory Committee
- Minnesota Landmarks Board of Directors
- Mississippi Watershed Management Organization
- Neighborhood Sales Tax Revitalization Board (STAR Program)
- Neighborhood Safety Community Council
- Our Fair Carousel Board
- Parks and Recreation Commission
- Planning Commission
- Plumbers Board of Examiners
- Police Civilian Internal Affairs Review Commission
- Refrigeration Equipment Installers Board of Examiners
- Saint Paul Neighborhood Network Board of Directors
- Saint Paul Port Authority
- Saint Paul Public Housing Agency
- Saint Paul-Ramsey County Food and Nutrition Commission
- Saint Paul-Ramsey County Health Services Advisory Committee
- Steamfitter and Piping System Installers Board of Examiners
- Transportation Committee
- Truth in Sale of Housing Board of Evaluators
- Visit Saint Paul Board of Directors
- Warm Air Heating and Ventilation Installers Board of Examiners

Saint Paul greatly values the contributions of residents and stakeholders in our decisions, and we are committed to identifying and recruiting the best candidates to serve our community. The Mayor and City Council rely on their thoughtful advice to create policies and develop programs. They cover a wide range of topics and appeal to a variety of interests, from public safety to education and housing, to economic development.

To apply online, please visit our **Online Committee Application** and click the green button "Apply for a Board."

Budget Process

The fiscal year for the City of Saint Paul is the calendar year, with January 1st marking both the start of the new fiscal year and the start of budget development for the following year. The budget process is designed to conform with Minnesota law, the City charter, and the legislative code. **The Mayor's 2026 Budget Address** provides context on the process and priorities that guided decision-making last year, and the **City Council Budget Process Video** is an excellent tool to understand the annual budget process.

Base Budget Development (January – April)

Each year during this time, the base budget for the upcoming year is identified. The base budget illustrates the cost to continue all programs and services under the new year's conditions. At this time, department management and staff identify objectives, performance indicators, and the resources needed to accomplish their goals.

Mayor's Proposed Budget Development (May – August)

Department requests and cost-saving ideas for the following year's budget are submitted in June. Department directors meet with the Mayor to discuss department needs and to ensure that budgets meet the service level and taxing objectives that have been established for the City. Informed by data and feedback gathered from City departments, residents, businesses, and community organizations, the Mayor and City budget staff prepare the Mayor's proposed budget for the coming year. The Mayor submits the proposed budget to the City Council and holds a public budget address in August.

City Council Budget Review and Adoption (August – December)

Following the Mayor's budget address, the Saint Paul City Council begins their review of the Mayor's proposed budget. City departments brief the Council on the impact of the budget. These presentations are televised and open to the public. View recordings and the calendar of meetings on the **City Council Budget Committee calendar**. Key points of the City Council phase of the budget process include:

- **City Council sets the property tax levy limit by September 30th:** The property tax levy limit determines the maximum property taxes that can be collected the following year. The final certified property tax levy can be less than or equal to, but not more than, the maximum levy set by Council.
- **Public Truth in Taxation Hearing:** In late November, Ramsey County mails proposed property tax statements to property owners indicating the estimated amount of property taxes the owner will be required to pay for each taxing jurisdiction (city, county, school district, and others) based on the maximum tax levy. These mailings also inform property owners of the date and time of the public hearing ("Truth in Taxation") held by the City Council in early December to hear from community members on budget or tax issues related to the City portion of the property tax statement.
- **Council Adoption of the Budget:** Following the review process and public input, the City Council adopts a budget and tax levy for the City. The adopted budget represents changes made by the City Council to the Mayor's proposed budget. The Mayor has line-item veto authority over the Council-adopted budget.

City and Library Agency Composite Summary

With the creation of the independent Saint Paul Public Library Agency beginning with the 2004 budget year, detailed information about library budgets and activities is now presented in a separate document and is generally excluded from the City budget information contained in this publication.

The information provided in this section is intended to give a high-level overview of the combined City and Library Agency budgets and permit overall year-to-year comparisons to be made more easily. Detailed information about the Library Agency budget is made available in a separate publication published by the Agency. That publication and an archive of proposed and adopted budgets from previous years is available on our website: **stpaul.gov/budget**.

Property Tax Levy and State Aid: City, Library Agency, and Port Authority Combined
2026 Adopted vs. 2027 Proposed

Property Tax Levy

	2026 Adopted	2027 Proposed	Amount Change	Percent Change	Percent of City 2026 Total	Percent of City 2027 Total
City of Saint Paul						
General Fund	179,934,328	190,511,446	10,577,118	5.9%	78.45%	77.73%
General Debt Service	26,240,681	30,007,263	3,766,582	14.4%	11.44%	12.24%
Saint Paul Public Library Agency	23,174,421	24,571,047	1,396,626	6.0%	10.10%	10.03%
Total (City and Library combined)	**229,349,430**	**245,089,756**	**15,740,326**	**6.9%**	**100.00%**	**100.00%**
Port Authority	3,151,700	3,226,700	75,000	2.4%		
Overall Levy (City, Library, and Port)	**232,501,130**	**248,316,456**	**15,815,326**	**6.8%**		

These amounts are the total property tax levy used to determine tax rates. Actual financing available to support the budget is less, due to a 2% "shrinkage" allowance for delinquent taxes.

Local Government Aid Financing

	2026 Adopted	2027 Proposed	Amount Change	Percent Change	Percent of City 2026 Total	Percent of City 2027 Total
City of Saint Paul			-			
General Fund	81,688,765	82,040,369	351,604	0.4%	99.60%	99.61%
General Debt Service	-	-	-	N.A.	0.00%	0.00%
Saint Paul Public Library Agency	324,500	324,500	-	0.0%	0.40%	0.39%
Total (City and Library combined)	**82,013,265**	**82,364,869**	**351,604**	**0.4%**	**100.00%**	**100.00%**

Composite Summary - Total Budget

City of Saint Paul: All Funds

Composite Plan	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
City General Fund	389,866,155	407,619,041	431,444,325
Library General Fund (a)	23,194,016	23,454,844	24,598,537
General Fund Subtotal	413,060,171	431,073,885	456,042,862
Less Transfers	(16,032,416)	(13,898,902)	(17,889,140)
Net General Fund Subtotal:	**397,027,755**	**417,174,983**	**438,153,722**
City Special Funds	504,858,314	464,389,581	457,659,631
Library Special Funds (a)	4,223,497	4,285,939	1,939,277
Special Fund Subtotal	509,081,811	468,675,520	459,598,908
Less Transfers	(59,044,108)	(56,988,685)	(65,088,518)
Net Special Fund Subtotal:	**450,037,702**	**411,686,835**	**394,510,390**
City Debt Service Funds	88,748,800	93,723,365	94,990,103
Less Subsequent Year Debt	(15,721,924)	(15,617,900)	(15,617,900)
Debt Service Subtotal	73,026,877	78,105,465	79,372,203
Less Transfers	(23,026,134)	(23,827,058)	(24,276,303)
Net Debt Service Subtotal:	**50,000,743**	**54,278,407**	**55,095,900**
Net Spending Total	**897,066,201**	**883,140,225**	**887,760,012**

Composite Plan	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
City Capital Improvements	**164,708,739**	**153,714,319**	**195,270,720**

(a) Saint Paul Library became independent (the Library Agency) effective in 2004 and is no longer a part of the City of Saint Paul's operating budget. Information is included here in the Composite Summary section for reference. The Saint Paul Public Library also publishes its own budget book each year.

2027 Proposed Workforce by Department

Full Time Equivalents (FTEs) All Funds

Workforce by Department	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget	2027 Proposed Budget Other(a)	2027 Proposed Budget Total
City Attorney	105.75	103.00	101.00	9.00	110.00
City Council	31.50	31.50	31.50	-	31.50
Debt Service	2.45	2.45	2.45	-	2.45
Emergency Management	8.00	8.00	8.00	-	8.00
Financial Services	92.25	91.75	97.50	-	97.50
Fire	520.00	520.00	518.00	-	518.00
General Government (a)	13.50	10.00	10.00	-	-
Human Resources	47.00	47.00	48.00	-	48.00
Human Rights and Equal Economic Opportunity	33.10	32.00	30.00	-	30.00
Library Agency (b)	179.10	185.40	185.30	-	185.30
Mayor's Office	14.00	13.00	14.00	-	14.00
Parks and Recreation	644.59	644.64	638.45	-	638.45
Planning and Economic Development	88.50	90.50	92.50	-	92.50
Police	778.29	757.60	751.60	1.00	752.60
Public Works	416.55	418.65	422.05	-	422.05
Safety and Inspection	165.00	166.00	165.50	-	165.50
StP-RC Public Health	6.60	6.60	6.60	-	6.60
Technology	72.00	71.00	75.00	-	75.00
Total	**3,218.18**	**3,199.09**	**3,197.45**	**-**	**3,197.45**

Workforce by Fund	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget	2027 Proposed Budget Other(a)	2027 Proposed Budget Total
Total City and Library General Fund	2,396.96	2,418.73	2,440.16	-	2,440.16
Total City and Library Special Fund	821.22	780.36	757.29	-	757.29

(a) The 2027 Proposed Budget column displays FTEs funded by the Opioid Settlement and Public Safety Aid centrally in General Government Accounts. The 2027 Proposed Budget Other (a) column shifts the positions and the 2027 Proposed Budget Total column shows the FTEs in the departments where they are based.

(b) Saint Paul Library became independent (the Library Agency) effective in 2004 and is no longer a part of the City of Saint Paul's operating budget. Information is included here in the Composite Summary section for reference. The Saint Paul Public Library also publishes its own budget book each year.

Composite Summary - By Department

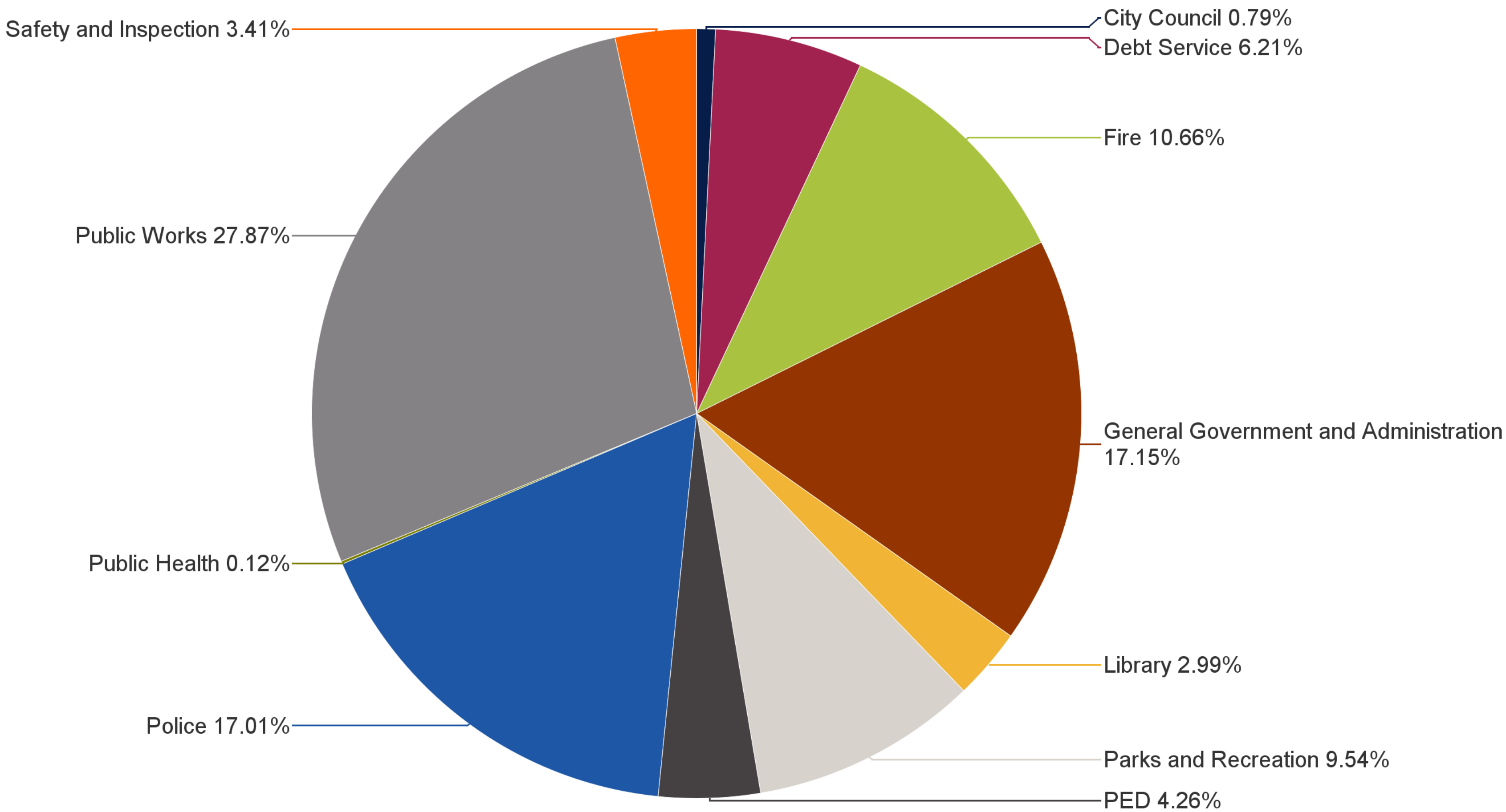
2027 Proposed Budget (By Department and Fund Type)

Department	General Fund	Special Fund	Total All Budgets	Less Transfers	Less Subsequent Year Debt	Net Total All Budgets
City Attorney	14,682,881	4,874,543	19,557,424	(47,611)	-	19,509,813
City Council	5,179,604	1,798,653	6,978,257	-	-	6,978,257
Debt Service	-	94,990,103	94,990,103	(24,276,303)	(15,617,900)	55,095,900
Emergency Management	7,075,007	611,607	7,686,614	-	-	7,686,614
Financial Services	5,251,068	66,207,718	71,458,786	(9,573,294)	-	61,885,492
Fire	86,446,928	8,217,405	94,664,333	-	-	94,664,333
General Government (a)	23,530,602	9,430,728	32,961,330	(10,915,022)	-	22,046,308
Human Resources	6,663,288	5,957,634	12,620,922	-	-	12,620,922
Human Rights and Equal Economic Opportunity	4,651,745	43,333	4,695,078	-	-	4,695,078
Library Agency (b)	24,598,537	1,939,277	26,537,814	-	-	26,537,814
Mayor's Office	2,585,166	-	2,585,166	-	-	2,585,166
Parks and Recreation	56,469,122	32,898,969	89,368,091	(4,663,754)	-	84,704,337
Planning and Economic Development	2,536,464	70,206,475	72,742,939	(34,952,240)	-	37,790,699
Police	128,341,566	23,540,117	151,881,683	(875,035)	-	151,006,648
Public Works	45,826,640	223,496,056	269,322,696	(21,943,202)	-	247,379,494
Safety and Inspection	28,982,809	1,279,151	30,261,960	(7,500)	-	30,254,460
StP-RC Public Health	-	1,073,770	1,073,770	-	-	1,073,770
Technology	13,221,435	8,023,472	21,244,907	-	-	21,244,907
Total	**456,042,862**	**554,589,011**	**1,010,631,873**	**(107,253,961)**	**(15,617,900)**	**887,760,012**

(b) Saint Paul Library became independent (the Library Agency) effective in 2004 and is no longer a part of the City of Saint Paul's operating budget. Information is included here in the Composite Summary section for reference. The Saint Paul Public Library also publishes its own budget book each year.

Composite Spending by Department

2027 Proposed Budget

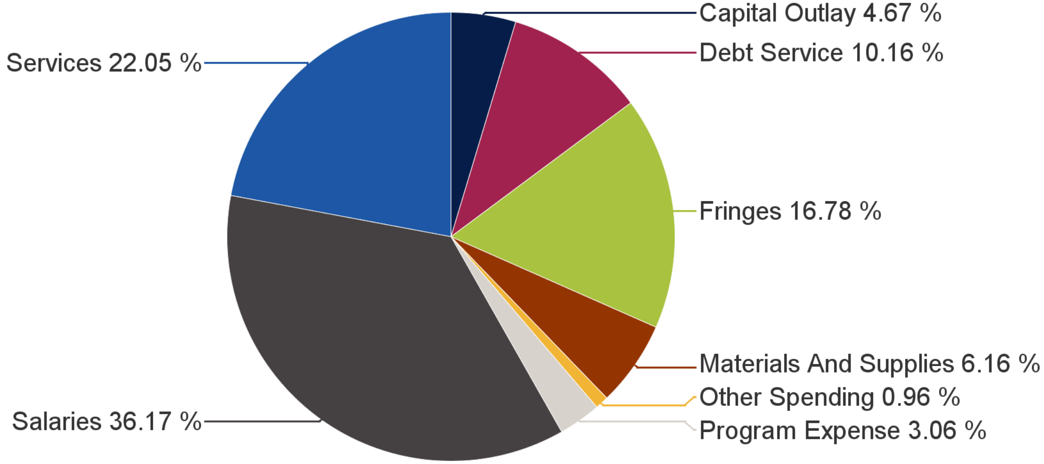


Composite Summary - Spending

2027 Proposed Budget Spending Summary (By Major Account)

Object	City and Library General Fund	City and Library Special Funds	City and Library Total	Less Transfers and Subsequent Year Debt	City and Library Net Total*
Salaries	245,729,680	75,375,759	321,105,439	-	321,105,439
Fringes	116,850,309	32,080,374	148,930,683	-	148,930,683
Services	46,469,419	149,321,570	195,790,989	-	195,790,989
Debt Service	646,701	105,173,394	105,820,095	(15,617,900)	90,202,195
Materials And Supplies	23,339,444	31,317,302	54,656,746	-	54,656,746
Capital Outlay	644,275	40,806,842	41,451,117	-	41,451,117
Program Expense	1,860,927	25,271,546	27,132,473	-	27,132,473
Other Spending	20,502,107	95,242,224	115,744,331	(107,253,961)	8,490,370
Total	**456,042,862**	**554,589,011**	**1,010,631,873**	**(122,871,861)**	**887,760,012**

* Total spending and financing by major account contains transfers to and from the city's component units, including the Saint Paul Housing & Redevelopment Authority, Rivercentre Convention & Visitor's Authority, and Saint Paul Regional Water Services. Component unit budgets are not otherwise recorded in this book. As such, total spending and financing net of transfers do not balance.

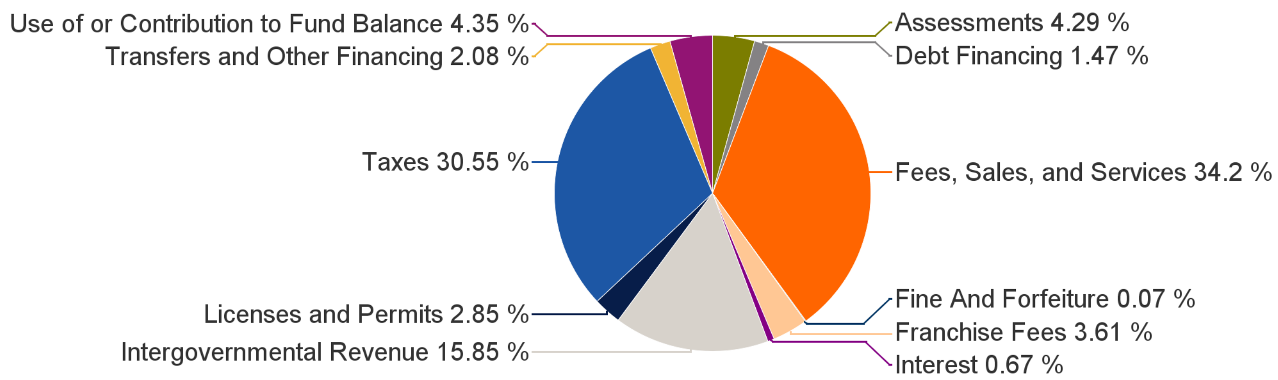


Composite Summary - Financing

2027 Proposed Budget Financing Summary (Revenue By Source)

Source	City and Library General Fund	City and Library Special Funds	City and Library Total	Less Transfers and Subsequent Year Debt	City and Library Net Total*
Fees, Sales, and Services	56,069,623	249,263,770	305,333,393	-	305,333,393
Taxes	216,668,746	56,126,564	272,795,310	-	272,795,310
Intergovernmental Revenue	109,037,662	32,438,797	141,476,459	-	141,476,459
Use of or Contribution to Fund Balance	-	54,450,084	54,450,084	(15,617,900)	38,832,184
Assessments	26,700	38,233,173	38,259,873	-	38,259,873
Franchise Fees	32,265,000	-	32,265,000	-	32,265,000
Licenses and Permits	21,934,974	3,544,073	25,479,047	-	25,479,047
Transfers and Other Financing	15,759,164	104,988,952	120,748,116	(102,211,402)	18,536,714
Debt Financing	-	13,167,404	13,167,404	-	13,167,404
Interest	4,217,493	1,803,170	6,020,663	-	6,020,663
Fine And Forfeiture	63,500	573,024	636,524	-	636,524
Total	**456,042,862**	**554,589,011**	**1,010,631,873**	**(117,829,302)**	**892,802,571**

* Total spending and financing by major account contains transfers to and from the city's component units, including the Saint Paul Housing & Redevelopment Authority, Rivercentre Convention & Visitor's Authority, and Saint Paul Regional Water Services. Component unit budgets are not otherwise recorded in this book. As such, total spending and financing net of transfers do not balance.



City General Fund Summary

General Fund 2027 Proposed Budget

Purpose: The General Fund is the principal financial support for services including the police and fire departments, parks and recreation, and general government operations (e.g., Mayor and City Council, human resources, finance, and other internal services). The major revenue sources for this fund are property taxes, Local Government Aid (LGA), franchise fees, and other general revenues. The tables and graphs on the following pages detail the proposed 2027 spending and revenue plan for the General Fund.

Budget Highlights, Issues, and Challenges

COVID-19 Pandemic

While many of the most acute impacts of the COVID-19 pandemic have receded, the City continues to see uneven recovery among General Fund revenue sources. Lodging taxes have almost fully returned to pre-pandemic levels and paramedic fees have not only recovered but reached historic highs. Parking revenues, however, remain well below pre-pandemic levels, reflecting ongoing changes in commuting and travel behavior. The 2027 budget assumes continued modest growth in many General Fund revenues including interest earnings and pension aids. Some revenues, like parking fees, are projected to remain at lower pandemic-era levels.

State Budget Decisions and LGA

The 2027 allocation of Local Government Aid provides Saint Paul with a formula-driven increase of $351,604, bringing the City's total LGA allocation to $82.4 million. LGA accounts for 19% of the City's General Fund, a significant source for the Fund. Recent state investments in LGA helped stabilize city budgets and strengthen the state-local fiscal relationship. However, without ongoing adjustments for inflation included in the state formula, the value of these investments erodes over time, resulting in a heavier reliance on property taxes to sustain services.

Federal Fiscal Uncertainty

Ongoing fiscal instability and uncertainty at the federal level adds pressure to the City's budget outlook. Saint Paul relies on federal funding to support a wide range of services and infrastructure improvements. The City is closely monitoring federal fiscal developments to ensure that service delivery remains strong and sustainable amid shifting federal funding landscapes.

Property Tax Base and Levy

More than 80% of Saint Paul's local property tax base consists of residential properties, including both owner-occupied and rental units. Historically, as the home to many tax-exempt educational, medical, and state government institutions, about 20% of the City's property has been exempted entirely from paying property taxes.

The proposed budget includes a 6.8% increase in the property tax levy. The total 2027 proposed levy is $248 million. The General Fund receives 76.7% of the levy. The Library Agency receives 9.9% of the levy. City debt service accounts for 12.1% of the levy, with the remaining 1.3% levied on behalf of the Saint Paul Port Authority. The 2027 proposed budget assumes 2% property tax non-payment. Property taxes account for 43.3% of the General Fund's total revenue.

Deferred Maintenance

The 2027 budget establishes a dedicated fund for deferred maintenance of City-owned facilities, supported by a 0.5% increase in the property tax levy over 2026. The City maintains more than 150 facilities, with a preliminary estimate of approximately $1 billion in outstanding deferred maintenance. Fewer than one-third have been audited within the past decade. The program provides dedicated, ongoing resources for facility maintenance and includes funding for two additional positions to support program management and implementation. Establishing a dedicated funding source allows the City to address maintenance needs more consistently and reduce reliance on reactive repairs, helping to preserve City assets and support reliable operations.

Climate Initiatives

The 2027 budget expands the City's investment in climate initiatives by dedicating an additional $500,000 in franchise fee revenue to climate-related programs and activities. The funding supports ongoing efforts to reduce emissions, expand sustainable transportation options, and advance climate resilience, including support for electric vehicle infrastructure and carsharing. Using franchise fee revenue for these purposes provides a dedicated funding source for climate initiatives while limiting the impact on other General Fund resources and supporting the City's ability to sustain these investments over time.

Current Service Level Adjustments

Summary sections for each department reflect current service level adjustments, including spending and revenue to maintain a department's same services as the previous year. Inflationary pressures including cost of living adjustments built into union contracts and rising employee health care costs, drive the increased cost of service delivery. Although U.S. inflation has eased since its 2022 peak, the cost of goods and services continues to put pressure on department budgets, increasing the City's costs of providing essential services to its residents.

Rate of Spending Growth

Saint Paul's General Fund budget as proposed will increase by $23.8 million, or 5.8% relative to 2026. The largest General Fund expense is employee wages and benefits – about 80% of all General Fund spending, accounting for nearly $15.5 million of the $23.8 million growth over 2026.

The City must continue to manage these costs responsibly to maintain service delivery and ensure the integrity of the City's finances. The 2027 proposed budget includes cost containment measures that redirect funds towards the areas of highest need and continues phasing out of one-time revenue sources.

Maintaining Adequate Financial Reserves

From 1994 to 2005, the City spent from its General Fund balance to finance a share of the annual operating budget. These actions decreased the fund balance from its peak in 1998 of 31% of subsequent year spending to just under 15% in 2005.

In 2006, the City enacted a fund balance policy mandating that the General Fund's balance be at least 15% of combined General Fund and Library operating spending. Despite significant mid-year LGA cuts in 2008 through 2011, the City continued to comply with the adopted fund balance policy. In 2020, the City resolved a mid-year COVID-related budget deficit of over $22 million without using fund balance.

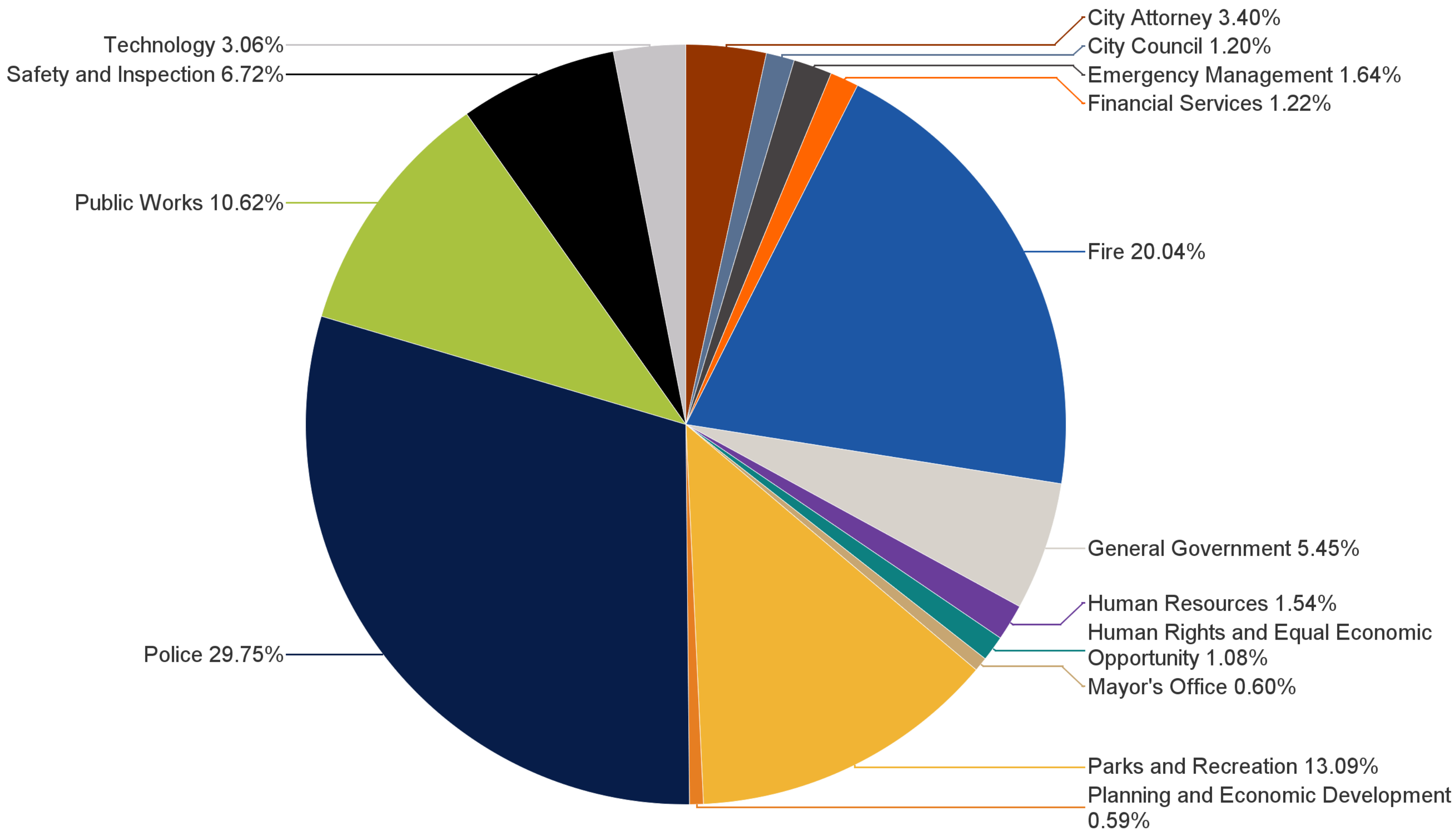
The 2027 proposed budget maintains compliance with the City's fund balance policy, balancing ongoing revenues and expenditures to support current service levels. One-time resources continue to be carefully phased out, allowing the City to reabsorb costs while maintaining fiscal stability and funding essential services.

General Fund Budget

General Fund Spending (By Department)

Department / Office	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
City Attorney	13,190,470	13,582,282	14,682,881
City Council	4,835,575	4,850,600	5,179,604
Emergency Management	5,555,057	6,785,117	7,075,007
Financial Services	5,086,220	5,120,477	5,251,068
Fire	80,596,121	83,437,556	86,446,928
General Government	18,570,655	20,689,306	23,530,602
Human Resources	6,497,044	6,824,148	6,663,288
Human Rights and Equal Economic Opportunity	4,382,035	4,495,697	4,651,745
Mayor's Office	2,452,376	2,425,294	2,585,166
Parks and Recreation	50,018,716	52,748,877	56,469,122
Planning and Economic Development	573,645	870,537	2,536,464
Police	116,633,274	122,547,985	128,341,566
Public Works	43,813,724	45,109,440	45,826,640
Safety and Inspection	25,800,516	25,947,629	28,982,809
Technology	11,860,727	12,184,096	13,221,435
Total	**389,866,155**	**407,619,041**	**431,444,325**

General Fund Budget
2027 Proposed Budget Spending by Department



General Fund Budget

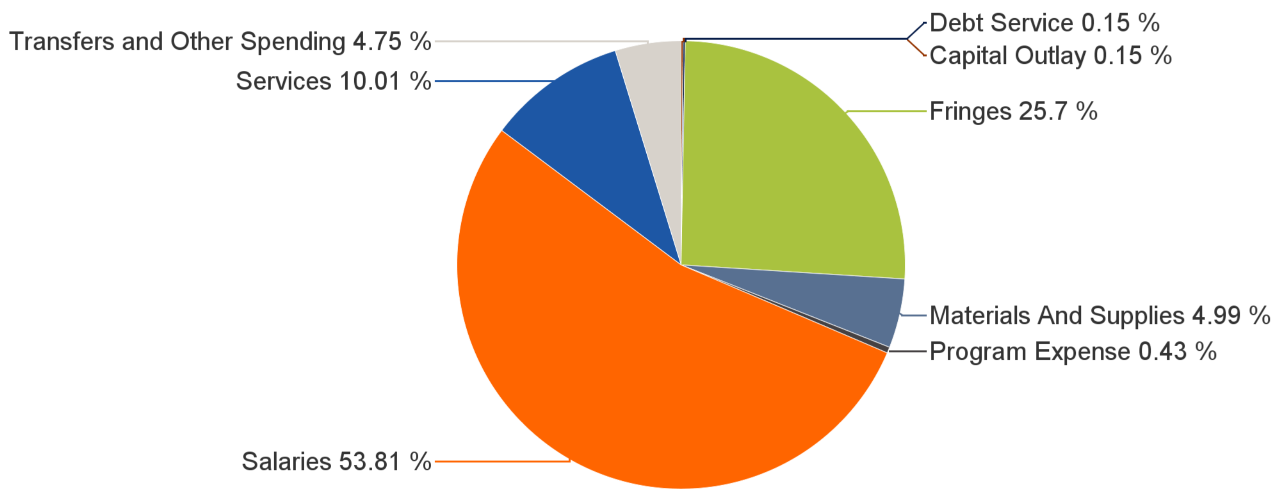
General Fund Spending (By Major Account)

Object	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Salaries	210,269,971	223,111,515	232,176,253
Fringes	97,481,021	104,505,666	110,895,159
Services	41,051,830	40,740,509	43,196,567
Materials And Supplies	19,542,665	19,771,429	21,522,836
Transfers and Other Spending	19,037,295	16,486,371	20,501,607
Program Expense	1,396,267	1,846,927	1,860,927
Debt Service	466,340	571,152	646,701
Capital Outlay	620,766	585,472	644,275
Total	**389,866,155**	**407,619,041**	**431,444,325**

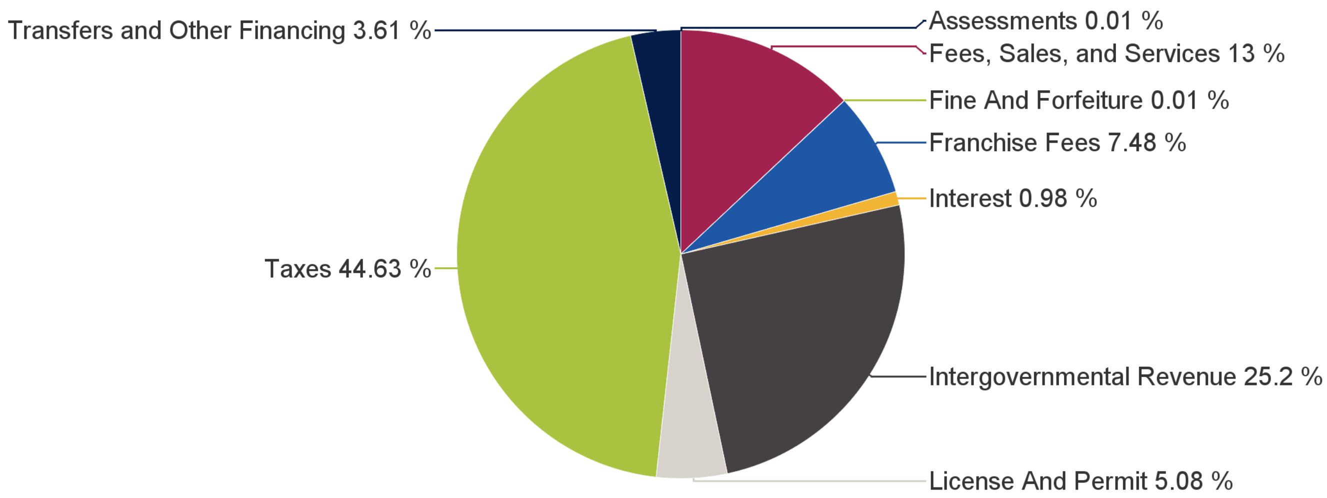
General Fund Financing (Revenue by Source)

Source	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Taxes	172,370,346	182,204,132	192,569,709
Intergovernmental Revenue	103,723,754	105,704,477	108,713,162
Fees, Sales, and Services	52,074,898	55,991,971	56,069,623
Franchise Fees	28,890,000	29,665,000	32,265,000
License And Permit	15,740,139	15,872,639	21,934,974
Transfers and Other Financing	14,507,315	14,371,118	15,584,164
Interest	2,469,504	3,719,504	4,217,493
Fine And Forfeiture	63,500	63,500	63,500
Assessments	26,700	26,700	26,700
Total	**389,866,156**	**407,619,041**	**431,444,325**

2027 Proposed Budget Spending by Major Object



2027 Proposed Budget Revenue by Source



Special Fund Summary

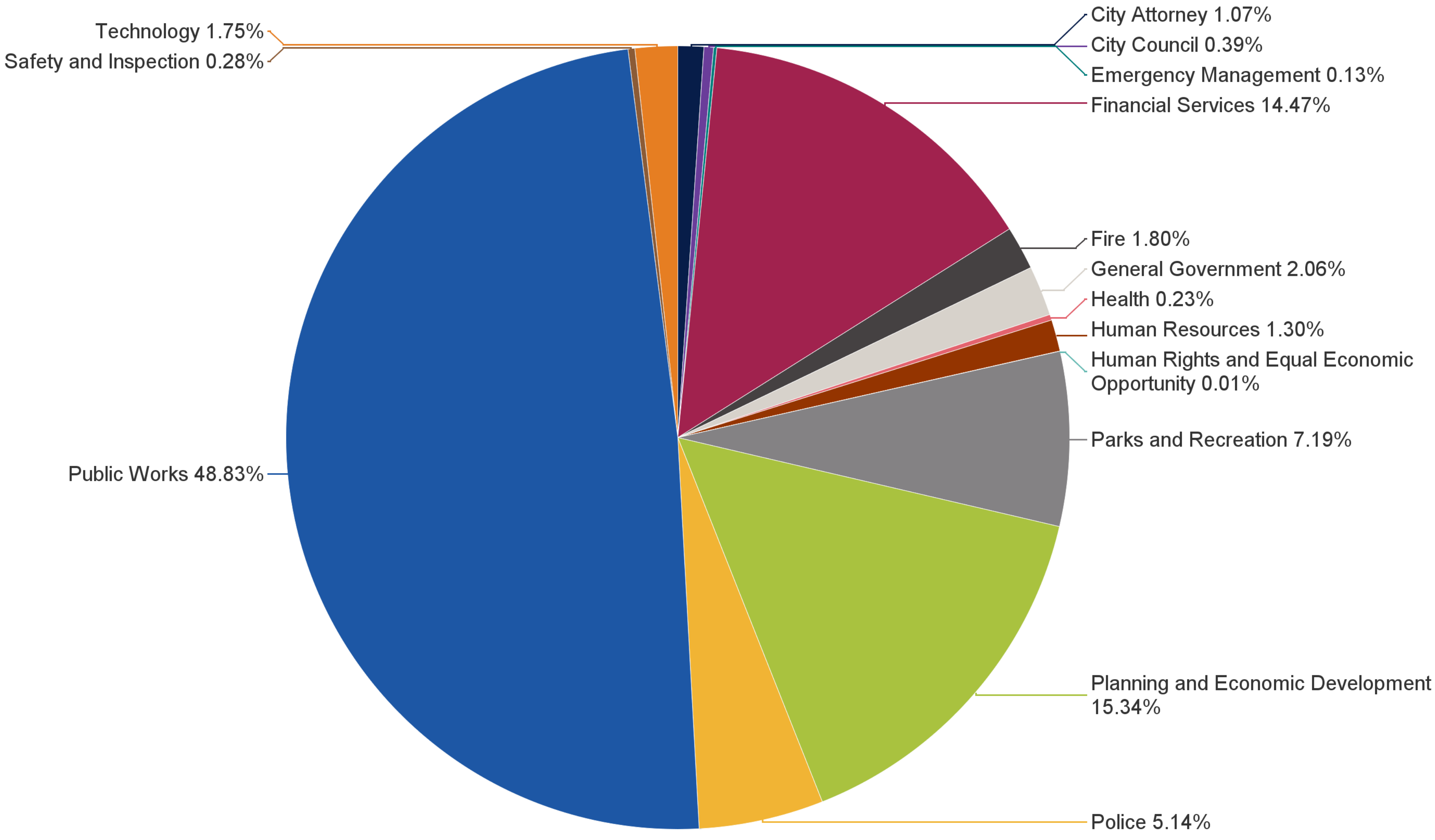
Special Fund Budgets

Special Fund Spending (By Department)

Department / Office	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
City Attorney	9,904,454	6,690,469	4,874,543
City Council	250,000	1,860,133	1,798,653
Emergency Management	1,431,524	720,586	611,607
Financial Services	63,149,340	63,406,149	66,207,718
Fire	7,336,942	7,375,478	8,217,405
General Government	47,951,726	27,290,454	9,430,728
Health	947,400	1,000,825	1,073,770
Human Resources	4,239,364	4,641,807	5,957,634
Human Rights and Equal Economic Opportunity	123,654	123,655	43,333
Mayor's Office	15,000	-	-
Parks and Recreation	38,968,333	34,557,840	32,898,969
Planning and Economic Development	68,338,678	70,534,113	70,206,475
Police	26,835,393	24,428,022	23,540,117
Public Works	228,987,629	214,647,537	223,496,056
Safety and Inspection	2,078,985	2,228,776	1,279,151
Technology	4,299,891	4,883,737	8,023,472
Total	**504,858,314**	**464,389,581**	**457,659,631**

Special fund budgets are designed to track revenues and expenditures for specific designated purposes. Special fund budgets are not supported by property taxes. Rather, special fund spending is supported by user fees, assessments and grants, which are typically restricted in some way. The restrictions require accounting in separate funds, which include operating funds, project funds, debt service funds and trust funds.

Special Fund Budget
2027 Proposed Budget Spending by Department



Special Fund Budget

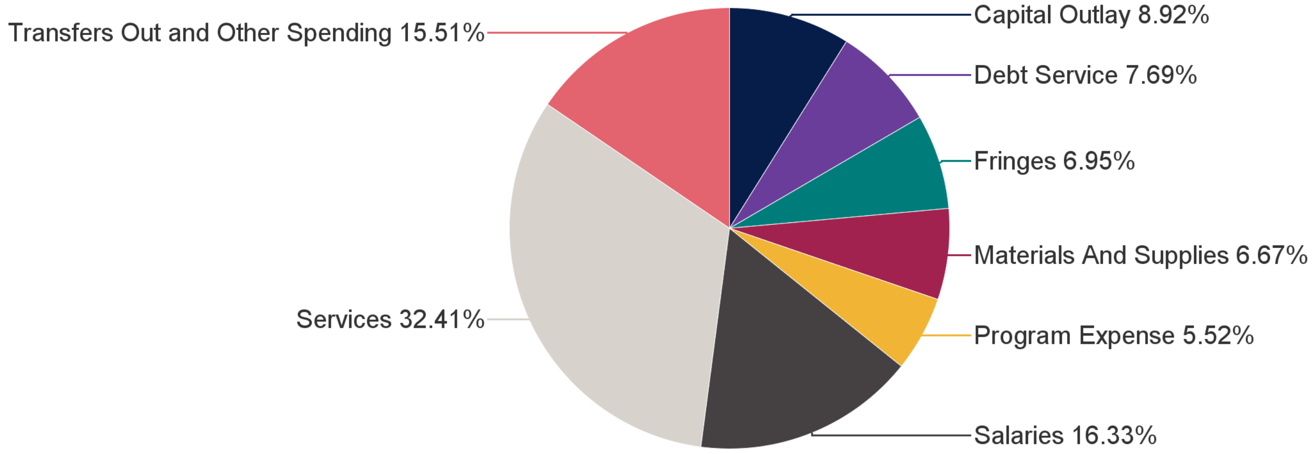
Special Fund Spending (By Major Account)

Object	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Salaries	78,336,384	74,822,438	74,737,013
Fringes	31,227,858	30,738,157	31,821,720
Services	184,589,243	160,581,623	148,345,345
Transfers Out and Other Spending	66,700,190	64,906,492	70,965,921
Capital Outlay	25,844,502	30,346,107	40,806,842
Debt Service	36,035,403	35,606,455	35,192,611
Materials And Supplies	25,014,785	27,016,181	30,518,633
Program Expense	57,109,948	40,372,128	25,271,546
Total	**504,858,314**	**464,389,581**	**457,659,631**

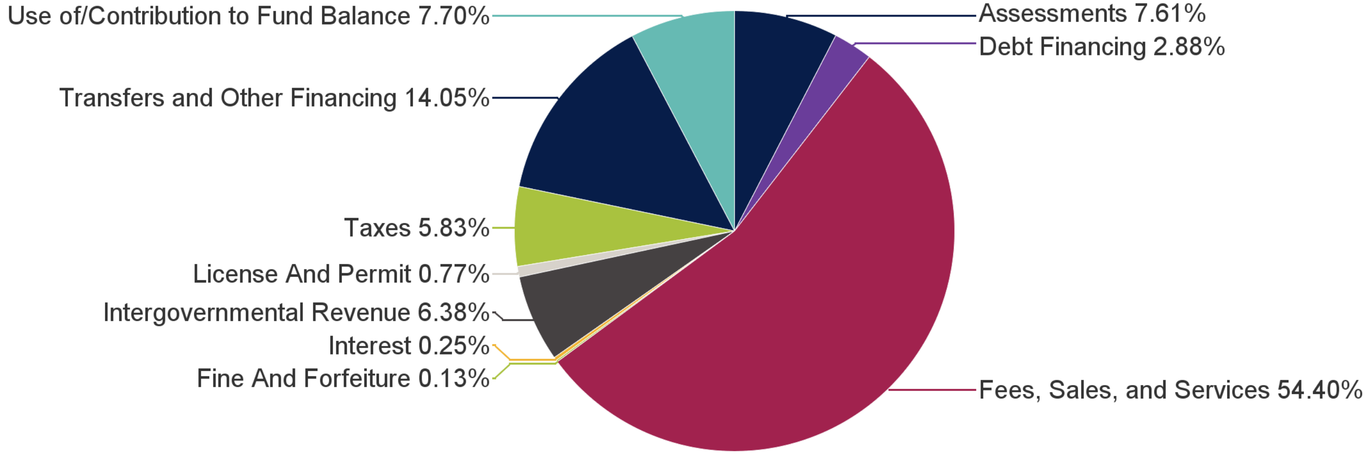
Special Fund Financing (Revenue by Source)

Source	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Fees, Sales, and Services	219,152,989	234,295,194	248,979,828
Transfers and Other Financing	68,316,529	59,402,316	64,297,042
Use of/Contribution to Fund Balance	79,772,634	60,703,805	35,251,539
Assessments	59,738,101	33,095,880	34,831,554
Intergovernmental Revenue	34,045,063	32,323,702	29,198,734
Taxes	25,428,446	26,428,446	26,678,446
Debt Financing	13,695,454	13,051,346	13,167,404
License And Permit	3,662,730	3,656,981	3,544,073
Interest	473,344	858,887	1,137,987
Fine And Forfeiture	573,024	573,024	573,024
Total	**504,858,314**	**464,389,581**	**457,659,631**

2027 Proposed Budget Spending by Major Object



2027 Proposed Budget Revenue by Source



Debt Service Summary

The Debt Management section of the Office of Financial Services sells debt instruments at the lowest possible cost, manages the City's existing debt, researches and implements alternative financing scenarios for major capital projects to ensure savings, and facilitates all facets of the bond sale and post-sale compliance processes. Staff work with other City personnel to ensure elected officials are aware of all options for financing various projects, including the costs and benefits associated with each.

Learn More: stpaul.gov/departments/financial-services/treasury/debt-management

Department Facts

- **Total City Debt Budget**: $94,990,103
- **Total FTEs:** 2.45
- AAA bond rating from Standard & Poor's and Fitch Ratings.
- "Exceptional" financial management rating from Standard & Poor's.
- More than 78% of general obligation debt is retired in 10 years; nearly 100% in 20 years.

Department Goals

- Develop and implement financing alternatives for the City.
- Issue city debt instruments to finance projects at the lowest borrowing cost.
- Ensure accurate and timely post-sale debt portfolio management.
- Increase transparency about the City's debt obligations.

Recent Accomplishments

- Coordinated rating agency processes resulting in reaffirmation of the City's general obligation AAA bond rating.
- Successfully managed City's roughly $687 million debt portfolio consisting of general obligation and revenue bonds.
- Successfully sold general obligation revenue bonds, sewer revenue bonds, and water revenue notes totaling roughly $70 million in 2026, utilizing various financing tools.

Allocation of Outstanding Debt by Type

As of May 28, 2026

General Obligation Debt	
General Obligation Tax Levy	208,271,000
General Obligation Levy (Library)	6,355,000
General Obligation Special Assessment	42,940,000
General Obligation Tax Increment	1,165,000
Total	**258,731,000**

Revenue Debt	
Lease Payments	1,752,000
Recycling and Solid Waste Bonds	6,361,000
Special Assessment Revenue	5,335,000
Water Revenue	235,571,000
Sewer Revenue	93,360,000
Sales Tax	85,730,000
Total	**428,840,000**

Debt Service Spending By Major Account

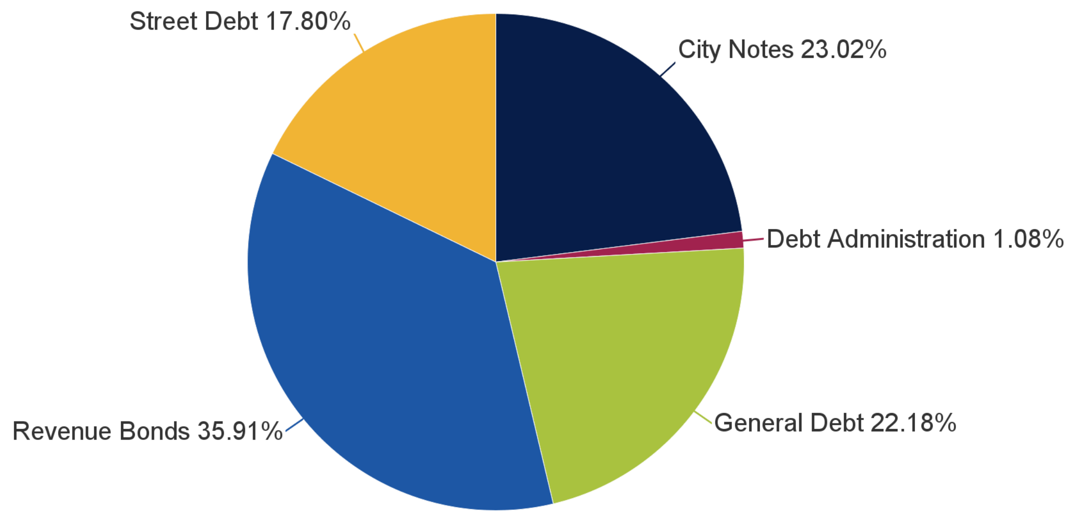
Object	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Debt Service	65,000,930	69,161,123	69,980,783
Other Spending Uses	23,026,134	23,827,058	24,276,303
Salaries	342,316	348,957	334,269
Services	272,530	273,466	275,063
Fringes	103,435	109,305	120,229
Materials And Supplies	3,456	3,456	3,456
Debt Service Fund Subtotal	**88,748,800**	**93,723,365**	**94,990,103**
Less Intrafund Transfers	(7,193,426)	(6,774,250)	(3,226,750)
Total	**81,555,374**	**86,949,115**	**91,763,353**

Debt Service Financing: Revenue by Source

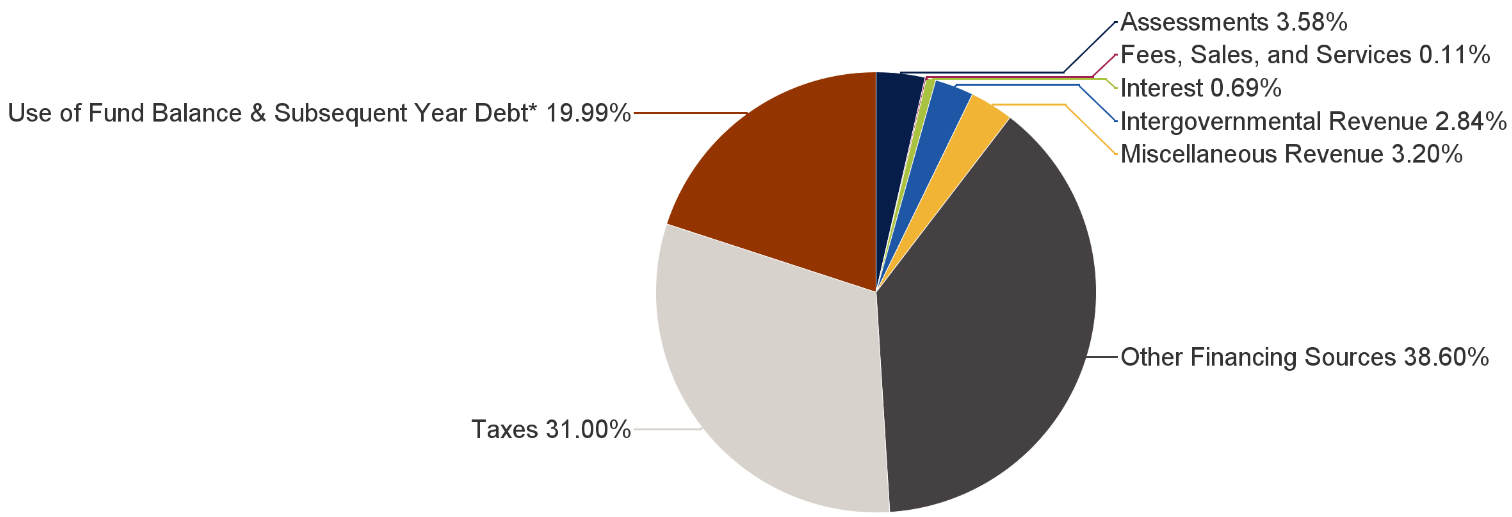
Object	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget
Other Financing Sources	41,060,870	41,167,420	36,663,865
Taxes	24,256,868	25,756,868	29,448,118
Use of Fund Balance & Subsequent Year Debt*	13,535,301	16,674,266	18,984,645
Assessments	3,215,616	3,348,929	3,401,619
Miscellaneous Revenue	3,229,395	3,325,132	3,041,106
Intergovernmental Revenue	2,700,000	2,700,000	2,700,000
Interest	650,750	650,750	650,750
Fees, Sales, and Services	100,000	100,000	100,000
Debt Service Fund Subtotal	**88,748,800**	**93,723,365**	**94,990,103**
Less Intrafund Transfers	(8,013,508)	(7,606,633)	(4,071,619)
Total	**80,735,291**	**86,116,732**	**90,918,484**

*The City's general debt service budget provides for the principal and interest payments on its general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations of the first half of the following year. Therefore, the amount appropriated for general debt service exceeds the amount actually spent in the budget year. This additional amount remains in fund balance to use as a financing source for the subsequent year's debt service payments.

2027 Proposed Budget Spending by Major Category



2027 Proposed Budget Financing by Major Source



Debt Service Spending Reports

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	379,907	445,751	458,262	454,498	(3,764)
Services	239,715	257,480	258,516	260,113	1,597
Materials And Supplies	106	3,456	3,456	3,456	-
Debt Service	729	312,500	312,500	312,500	-
Other Financing Uses	1,465,308	-	-	-	-
Total Spending by Major Account	**2,085,765**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
30013190 - GENERAL DEBT ADMINISTRATION	2,085,765	1,019,187	1,032,734	1,030,567	(2,167)
Total Spending by Accounting Unit	**2,085,765**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Spending Plan by Department: GO CIB Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	2,724	3,100	3,100	3,100	-
Debt Service	10,154,037	12,924,288	14,285,932	17,168,522	2,882,590
Total Spending by Major Account	**10,156,761**	**12,927,388**	**14,289,032**	**17,171,622**	**2,882,590**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300902013E - 2013E GO CIB BALL PARK DEBT	543,665	541,672	544,520	541,878	(2,642)
300902016E - 2016E GO VAR PURP DEBT SVC	462,385	456,156	460,056	458,506	(1,550)
300902017A - 2017A GO CIB DEBT SERVICE	1,213,462	1,209,100	1,223,800	1,223,175	(625)
300902018A - 2018A GO CIB DEBT SERVICE	1,270,373	1,273,100	1,262,600	1,262,950	350
300902019D - 2019D GO CIB DEBT SERVICE	1,315,850	1,318,975	1,313,475	1,315,225	1,750
300902020A - 2020A GO CIB DEBT SERVICE	1,050,250	1,051,600	1,055,850	1,057,850	2,000
300902021A - 2021A GO CIB DEBT SERVICE	2,217,425	2,221,925	2,225,800	2,220,050	(5,750)
300902022A - 2022A GO CIB DEBT SERVICE	1,092,120	1,094,500	1,095,250	1,094,000	(1,250)
300902023D - 2023D GO CIB DEBT SERVICE	990,305	830,576	827,200	827,450	250
300902024A - 2024A GO CIB DEBT SERVICE	928	2,470,333	2,465,906	2,466,000	94
300902025A - 2025A GO CIB DEBT SERVICE	-	-	1,355,125	1,129,250	(225,875)
300902026B - 2026B GO CIB DEBT SERVICE	-	-	-	3,115,838	3,115,838
300909000 - DESIGNATED FOR FUTURE GO BONDS	-	459,450	459,450	459,450	-
Total Spending by Accounting Unit	**10,156,761**	**12,927,388**	**14,289,032**	**17,171,622**	**2,882,590**

Spending Plan by Department: GO SA Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	10,603	10,700	10,600	10,600	-
Debt Service	13,677,352	15,979,129	15,823,379	16,901,539	1,078,160
Total Spending by Major Account	**13,687,955**	**15,989,829**	**15,833,979**	**16,912,139**	**1,078,160**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300912014B - 2014B GO SA STREET IMPR DEBT	2,481,242	2,451,562	1,626,762	844,762	(782,000)
300912016F - 2016F SA STREET REF DEBT SVC	1,541,011	1,529,625	1,528,750	1,517,000	(11,750)
300912018B - 2018B GO SA STREET IMPR DEBT	2,018,052	2,015,500	2,010,125	2,016,125	6,000
300912019H - 2019H GO STREET REF DEBT	1,269,281	1,270,831	1,270,081	1,272,331	2,250
300912019I - 2019I TAXABLE GO SA STREET IMPR REF DEBT	806,546	807,215	806,665	810,440	3,775
300912020B - 2020B GO SA STREET IMPR DEBT	536,181	527,200	536,950	520,825	(16,125)
300912021C - 2021C GO STREET RECON AND REF DEBT	1,878,410	1,870,750	1,875,125	1,871,375	(3,750)
300912021E - 2021E FORD STREET IMPROV DEBT	1,434,502	861,816	869,625	870,063	438
300912022C - 2022C GO STREET RECONSTRUCTION DEBT	652,892	652,428	651,794	651,663	(131)
300912023C - 2023C GO STREET RECON BOND	936,110	2,553,252	-	-	-
300912024B - 2024B GO STREET RECON DEBT SERVICE	133,729	856,100	841,850	822,225	(19,625)
300912025B - 2025B GO STREET RECON AND REFUNDING DEB	-	-	3,222,702	3,073,150	(149,552)
300912026C - 2026C GO STREET RECON DEBT SERVICE	-	-	-	2,048,630	2,048,630
300919000 - DESIGNATED FOR FUTURE STREET B	-	593,550	593,550	593,550	-
Total Spending by Accounting Unit	**13,687,955**	**15,989,829**	**15,833,979**	**16,912,139**	**1,078,160**

Spending Plan by Department: GO Library Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	383	150	150	150	-
Debt Service	1,048,131	567,156	1,627,178	1,450,906	(176,272)
Total Spending by Major Account	**1,048,515**	**567,306**	**1,627,328**	**1,451,056**	**(176,272)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300922014C - 2014C GO LIBRARY DEBT	958,094	476,856	475,756	474,356	(1,400)
300922021D - 2021D GO LIBRARY BONDS DEBT SERVICE	90,421	90,450	90,450	90,450	-
300922025A - 2025A GO CIB - LIBRARY DEBT SERVICE	-	-	1,061,122	886,250	(174,872)
Total Spending by Accounting Unit	**1,048,515**	**567,306**	**1,627,328**	**1,451,056**	**(176,272)**

Spending Plan by Department: Other GO Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	1,109	600	600	600	-
Debt Service	6,308,156	2,466,781	2,452,281	2,444,656	(7,625)
Total Spending by Major Account	**6,309,265**	**2,467,381**	**2,452,881**	**2,445,256**	**(7,625)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300942017B - 2017B GO PS DEBT SERVICE	1,626,304	1,636,781	1,626,531	1,619,406	(7,125)
300942019E - 2019E GO PS DEBT SERVICE	823,336	830,600	826,350	825,850	(500)
300942021B - 2021B GO TAX INCREMENT DEBT SERVICE	3,859,625	-	-	-	-
Total Spending by Accounting Unit	**6,309,265**	**2,467,381**	**2,452,881**	**2,445,256**	**(7,625)**

Spending Plan by Department: Revenue Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Additional Expenses	4,185,303	-	-	-	-
Debt Service	45,057,809	13,578,315	13,267,560	9,837,172	(3,430,388)
Other Financing Uses	21,055,238	23,026,134	23,827,058	24,276,303	449,245
Total Spending by Major Account	**70,298,350**	**36,604,449**	**37,094,618**	**34,113,475**	**(2,981,143)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300952014G - 2014G 8 80 TAX EXEMPT DEBT SVC	29,762,826	-	-	-	-
300952014N - 2014N REV REF NOTE DEBT SVC	2,697,771	2,700,750	2,700,750	2,700,750	-
300952019A - 2019A SALES TAX REV REFUNDING DS	21,884,161	26,710,273	27,619,618	28,185,975	566,357
300952019B - 2019B SALES TAX REV REFUNDING DS	887,729	-	-	-	-
300952019C - 2019C SALES TAX TE REV REFUNDING DS	14,922,954	-	-	-	-
300952024C - 2024C SALES TAX REV REFUNDING DS	142,909	7,193,426	6,774,250	3,226,750	(3,547,500)
Total Spending by Accounting Unit	**70,298,350**	**36,604,449**	**37,094,618**	**34,113,475**	**(2,981,143)**

Spending Plan by Department: GO Notes Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	574	500	500	500	-
Debt Service	1,989,525	2,602,182	2,243,636	3,104,728	861,092
Total Spending by Major Account	**1,990,099**	**2,602,682**	**2,244,136**	**3,105,228**	**861,092**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300962019D - 2019D GO CAPITAL NOTES DEBT SERVICE	7	-	75,500	78,750	3,250
300962021A - 2021A GO CAPITAL NOTES DEBT SERVICE	753,375	-	-	-	-
300962022A - 2022A GO CAPITAL NOTES DEBT SERVICE	821,298	819,750	91,500	92,750	1,250
300962023B - 2023B GO NOTE	415,419	415,338	414,875	-	(414,875)
300962024A - 2024A GO CAPITAL NOTES DEBT SERVICE	-	1,367,594	1,367,594	1,370,250	2,656
300962025A - 2025A GO CIB - CAPITAL NOTE DEBT SERVICE	-	-	294,667	274,875	(19,792)
300962026B - 2026B GO CAPITAL NOTES DEBT SERVICE	-	-	-	1,288,603	1,288,603
Total Spending by Accounting Unit	**1,990,099**	**2,602,682**	**2,244,136**	**3,105,228**	**861,092**

Spending Plan by Department: Other Debt Service

Budget Year: 2027

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	305	-	-	-	-
Debt Service	390,155	16,570,579	19,148,657	18,760,760	(387,897)
Other Financing Uses	606,873	-	-	-	-
Total Spending by Major Account	**997,333**	**16,570,579**	**19,148,657**	**18,760,760**	**(387,897)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300982000Z - 2000 PEDESTRIAN CONNECTION DS	390,460	389,205	387,897	-	(387,897)
300989000 - DESIGNATED FOR FUTURE BONDS	606,873	459,450	3,142,860	3,142,860	-
300989100 - DESIGNATED FOR SUBSEQUENT YEAR	-	15,721,924	15,617,900	15,617,900	-
Total Spending by Accounting Unit	**997,333**	**16,570,579**	**19,148,657**	**18,760,760**	**(387,897)**

Debt Service Financing Reports

Financing Plan by Department: Financial Services

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	3,065,152	1,749,203	2,674,437	2,191,250	(483,187)
Intergovernmental Revenue	38,150	-	-	-	-
Charges For Services	100,639	100,000	100,000	100,000	-
Investment Earnings	809,850	584,950	585,050	585,050	-
Other Financing Sources	2,872,989	(1,414,966)	(2,326,753)	(1,845,733)	481,020
Total Financing by Major Account	**6,886,781**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
30013190 - GENERAL DEBT ADMINISTRATION	6,886,781	1,019,187	1,032,734	1,030,567	(2,167)
Total Financing by Accounting Unit	**6,886,781**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Financing Plan by Department: GO CIB Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	6,210,040	7,214,265	7,326,482	11,709,072	4,382,590
Investment Earnings	(55,978)	3,100	3,100	3,100	-
Other Financing Sources	5,344,825	5,710,022	6,959,450	5,459,450	(1,500,000)
Total Financing by Major Account	**11,498,886**	**12,927,388**	**14,289,032**	**17,171,622**	**2,882,590**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300902010F - 2010F GO CIB BAB POOLS DEBT	443,225	-	-	-	-
300902010G - 2010G GO CIB RZED PAYNE MARYLD	318,563	-	-	-	-
300902013E - 2013E GO CIB BALL PARK DEBT	545,363	541,672	544,520	541,878	(2,642)
300902016E - 2016E GO VAR PURP DEBT SVC	459,214	456,156	460,056	458,506	(1,550)
300902017A - 2017A GO CIB DEBT SERVICE	410,207	1,209,100	1,223,800	1,223,175	(625)
300902018A - 2018A GO CIB DEBT SERVICE	1,147,199	1,273,100	1,262,600	1,262,950	350
300902019D - 2019D GO CIB DEBT SERVICE	3,328,310	1,318,975	1,313,475	1,315,225	1,750
300902020A - 2020A GO CIB DEBT SERVICE	1,045,513	1,051,600	1,055,850	1,057,850	2,000
300902021A - 2021A GO CIB DEBT SERVICE	1,384,168	2,221,925	2,225,800	2,220,050	(5,750)
300902022A - 2022A GO CIB DEBT SERVICE	1,078,608	1,094,500	1,095,250	1,094,000	(1,250)
300902023D - 2023D GO CIB DEBT SERVICE	702,708	830,576	827,200	827,450	250
300902024A - 2024A GO CIB DEBT SERVICE	635,808	2,470,333	2,465,906	2,466,000	94
300902025A - 2025A GO CIB DEBT SERVICE	-	-	1,355,125	1,129,250	(225,875)
300902026B - 2026B GO CIB DEBT SERVICE	-	-	-	3,115,838	3,115,838
300909000 - DESIGNATED FOR FUTURE GO BONDS	-	459,450	459,450	459,450	-
Total Financing by Accounting Unit	**11,498,886**	**12,927,388**	**14,289,032**	**17,171,622**	**2,882,590**

Financing Plan by Department: GO SA Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	10,272,594	12,169,963	11,676,490	11,652,234	(24,256)
Assessments	2,657,402	3,215,616	3,348,929	3,401,619	52,690
Investment Earnings	54,450	10,700	10,600	10,600	-
Other Financing Sources	3,495,804	593,550	797,960	1,847,686	1,049,726
Total Financing by Major Account	**16,480,250**	**15,989,829**	**15,833,979**	**16,912,139**	**1,078,160**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
30091190 - CLOSED BOND ASSESSMENTS	13,899	-	-	-	-
300912013C - 2013C GO SA STREET IMPR DEBT	64,007	-	-	-	-
300912014B - 2014B GO SA STREET IMPR DEBT	2,680,822	2,451,562	1,626,762	844,762	(782,000)
300912016F - 2016F SA STREET REF DEBT SVC	1,093,986	1,529,625	1,528,750	1,517,000	(11,750)
300912018B - 2018B GO SA STREET IMPR DEBT	3,879,123	2,015,500	2,010,125	2,016,125	6,000
300912019G - 2019G GO SA STREET RECONSTRUCTION DEBT	11,354	-	-	-	-
300912019H - 2019H GO STREET REF DEBT	2,092,701	1,270,831	1,270,081	1,272,331	2,250
300912019I - 2019I TAXABLE GO SA STREET IMPR REF DEBT	267,948	807,215	806,665	810,440	3,775
300912020B - 2020B GO SA STREET IMPR DEBT	607,178	527,200	536,950	520,825	(16,125)
300912020F - 2020F GO SA STREET RECONSTRUCTION DEBT	286,303	-	-	-	-
300912021C - 2021C GO STREET RECON AND REF DEBT	2,002,029	1,870,750	1,875,125	1,871,375	(3,750)
300912021E - 2021E FORD STREET IMPROV DEBT	1,013,892	861,816	869,625	870,063	438
300912022C - 2022C GO STREET RECONSTRUCTION DEBT	910,063	652,428	651,794	651,663	(131)
300912023C - 2023C GO STREET RECON BOND	692,125	2,553,252	-	-	-
300912024B - 2024B GO STREET RECON DEBT SERVICE	864,820	856,100	841,850	822,225	(19,625)
300912025B - 2025B GO STREET RECON AND REFUNDING DEB	-	-	3,222,702	3,073,150	(149,552)
300912026C - 2026C GO STREET RECON DEBT SERVICE	-	-	-	2,048,630	2,048,630
300919000 - DESIGNATED FOR FUTURE STREET B	-	593,550	593,550	593,550	-
Total Financing by Accounting Unit	**16,480,250**	**15,989,829**	**15,833,979**	**16,912,139**	**1,078,160**

Financing Plan by Department: GO Library Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	572,632	567,156	1,627,178	1,450,906	(176,272)
Investment Earnings	7,249	150	150	150	-
Total Financing by Major Account	**579,881**	**567,306**	**1,627,328**	**1,451,056**	**(176,272)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300922014C - 2014C GO LIBRARY DEBT	489,474	476,856	475,756	474,356	(1,400)
300922021D - 2021D GO LIBRARY BONDS DEBT SERVICE	90,407	90,450	90,450	90,450	-
300922025A - 2025A GO CIB - LIBRARY DEBT SERVICE	-	-	1,061,122	886,250	(174,872)
Total Financing by Accounting Unit	**579,881**	**567,306**	**1,627,328**	**1,451,056**	**(176,272)**

Financing Plan by Department: Other GO Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	2,422,656	2,466,781	2,452,281	2,444,656	(7,625)
Investment Earnings	4,852	600	600	600	-
Other Financing Sources	3,869,250	-	-	-	-
Total Financing by Major Account	**6,296,758**	**2,467,381**	**2,452,881**	**2,445,256**	**(7,625)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300942017B - 2017B GO PS DEBT SERVICE	1,617,721	1,636,781	1,626,531	1,619,406	(7,125)
300942019E - 2019E GO PS DEBT SERVICE	809,788	830,600	826,350	825,850	(500)
300942020C - 2020C GO TAX INCREMENT DEBT SERVICE	1,327,325	-	-	-	-
300942021B - 2021B GO TAX INCREMENT DEBT SERVICE	2,541,925	-	-	-	-
Total Financing by Accounting Unit	**6,296,758**	**2,467,381**	**2,452,881**	**2,445,256**	**(7,625)**

Financing Plan by Department: Revenue Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	2,700,000	2,700,000	2,700,000	2,700,000	-
Investment Earnings	959,761	50,750	50,750	50,750	-
Miscellaneous Revenue	2,745,350	2,840,190	2,937,235	3,041,106	103,871
Other Financing Sources	62,578,374	31,013,508	31,406,633	28,321,619	(3,085,014)
Total Financing by Major Account	**68,983,486**	**36,604,448**	**37,094,618**	**34,113,475**	**(2,981,143)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300952014G - 2014G 8 80 TAX EXEMPT DEBT SVC	1,590,097	-	-	-	-
300952014N - 2014N REV REF NOTE DEBT SVC	2,706,071	2,700,750	2,700,750	2,700,750	-
300952019A - 2019A SALES TAX REV REFUNDING DS	27,299,637	26,710,272	27,619,618	28,185,975	566,357
300952019C - 2019C SALES TAX TE REV REFUNDING DS	6,054,917	-	-	-	-
300952024C - 2024C SALES TAX REV REFUNDING DS	31,332,764	7,193,426	6,774,250	3,226,750	(3,547,500)
Total Financing by Accounting Unit	**68,983,486**	**36,604,448**	**37,094,618**	**34,113,475**	**(2,981,143)**

Financing Plan by Department: GO Notes Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	-	89,500	-	-	-
Investment Earnings	3,316	500	500	500	-
Other Financing Sources	2,221,398	2,512,682	2,243,636	3,104,728	861,092
Total Financing by Major Account	**2,224,714**	**2,602,682**	**2,244,136**	**3,105,228**	**861,092**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300962019D - 2019D GO CAPITAL NOTES DEBT SERVICE	177,315	-	75,500	78,750	3,250
300962020A - 2020A GO CAPITAL NOTES DEBT SERVICE	5,404	-	-	-	-
300962021A - 2021A GO CAPITAL NOTES DEBT SERVICE	753,681	-	-	-	-
300962022A - 2022A GO CAPITAL NOTES DEBT SERVICE	872,743	819,750	91,500	92,750	1,250
300962023B - 2023B GO NOTE	415,571	415,338	414,875	-	(414,875)
300962024A - 2024A GO CAPITAL NOTES DEBT SERVICE	-	1,367,594	1,367,594	1,370,250	2,656
300962025A - 2025A GO CIB - CAPITAL NOTE DEBT SERVICE	-	-	294,667	274,875	(19,792)
300962026B - 2026B GO CAPITAL NOTES DEBT SERVICE	-	-	-	1,288,603	1,288,603
Total Financing by Accounting Unit	**2,224,714**	**2,602,682**	**2,244,136**	**3,105,228**	**861,092**

Financing Plan by Department: Other Debt Service

Fund: 300 - CITY DEBT SERVICE

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Investment Earnings	3,211	-	-	-	-
Miscellaneous Revenue	390,155	389,205	387,897	-	(387,897)
Other Financing Sources	743,852	16,181,374	18,760,760	18,760,760	-
Total Financing by Major Account	**1,137,218**	**16,570,579**	**19,148,657**	**18,760,760**	**(387,897)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
300982000Z - 2000 PEDESTRIAN CONNECTION DS	393,366	389,205	387,897	-	(387,897)
300989000 - DESIGNATED FOR FUTURE BONDS	743,852	459,450	3,142,860	3,142,860	-
300989100 - DESIGNATED FOR SUBSEQUENT YEAR	-	15,721,924	15,617,900	15,617,900	-
Total Financing by Accounting Unit	**1,137,218**	**16,570,579**	**19,148,657**	**18,760,760**	**(387,897)**

Major General Fund Revenues

Property Taxes

Property tax revenues account for about 46% of general fund revenues for the City and the Library. In any given year several factors affect how much an individual property owner pays in city property taxes, including the following:

- City spending and financing needs.
- Size of the tax base.
- Composition of the tax base.

City Spending and Financing Needs

Property taxes are the primary revenue source that the Mayor and City Council control. The state establishes guidelines by which property taxes are administered, including how the tax burden is spread among different types of properties, but local elected officials have discretion over how much total property tax revenue to collect. As a result, city spending pressures and the availability of other funding, like state aid and local fees, often dictate the size of the property tax levy in any given year.

Saint Paul Tax Capacity

Payable in 2025	$409,203,933
Payable in 2026	$410,606,688
Payable in 2027 (est.)	$421,805,604

Property Tax Base

The size of the property tax base is a function of taxable market value and the composition of the tax base. Yearly changes in market values are attributable to many factors, the most important of which is the demand for both residential and commercial property. As property values change, the size of the tax base also changes proportionately. A larger base allows for a broader distribution of the tax burden, which results in a lower tax rate.

Tax Base and Class Rates

The composition of the tax base determines the relative distribution of the tax levy among taxpayers. The State of Minnesota has established a class rate system which allocates different shares of property tax burden based on the use of a property (see chart). Apartments, residential homes, and commercial/industrial properties all have a different class rate. A higher class rate will result in a relatively higher share of tax capacity. Based on the class rate structure, one dollar of commercial/industrial property value has a greater relative tax capacity than one dollar of residential property value.

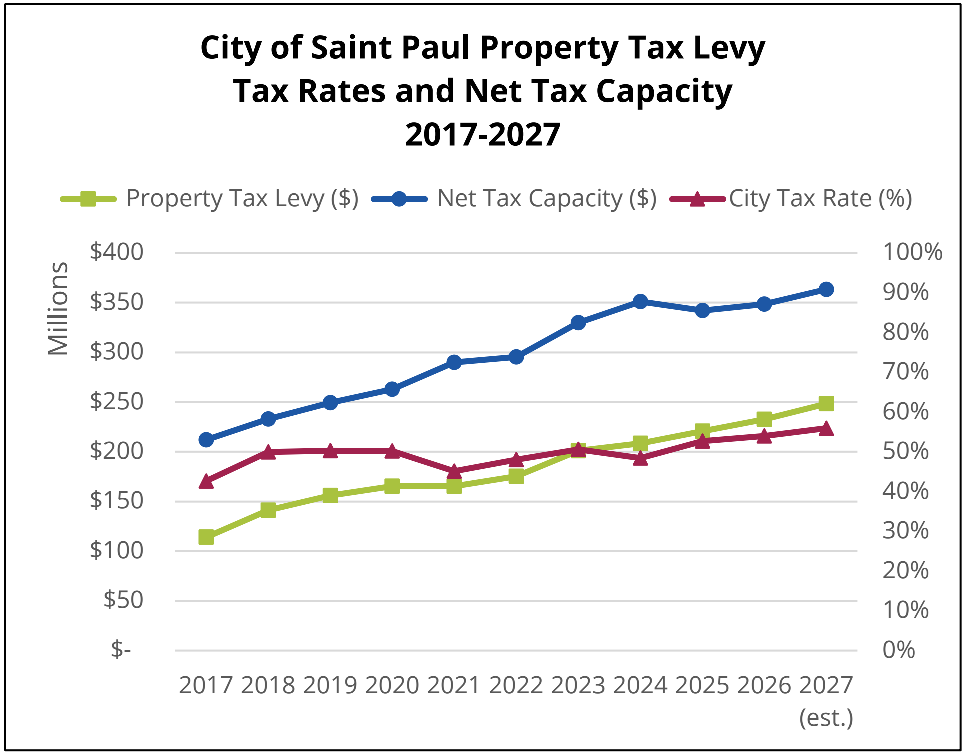
Minnesota Property Tax Class

Rates Payable in 2027

Property Type	Class Rate
Residential Homestead	
Up to $500,000	1.00%
Over $500,000	1.25%
Apartments (4 or more units)	1.25%
Commercial/Industrial	
Up to $150,000	1.50%
Over $150,000	2.00%

2027 Proposed Budget and Tax Levy

The 2027 proposed City property tax levy is $248.3 million which is an increase of 6.8% from 2026. In total, approximately $245.1 million of the levy will fund city activities. $190.5 million will go to the City's General Fund, $30 million for debt service, and $24.6 million will fund the Saint Paul Public Library Agency. The City also levies taxes on behalf of the Saint Paul Port Authority, whose 2027 proposed levy is $3.2 million.



Tax Dollars and the Services They Buy

Taxpayers often wonder what happens to the property taxes they pay. Here is an example for a typical home in Saint Paul in 2026:

The property tax bill is a combined statement covering the City of Saint Paul, School District 625, Ramsey County, and other "special taxing districts" such as the Metropolitan Council and local watershed districts. In 2026, a home with a taxable value of $289,200 could expect a total property tax bill of $4,716.

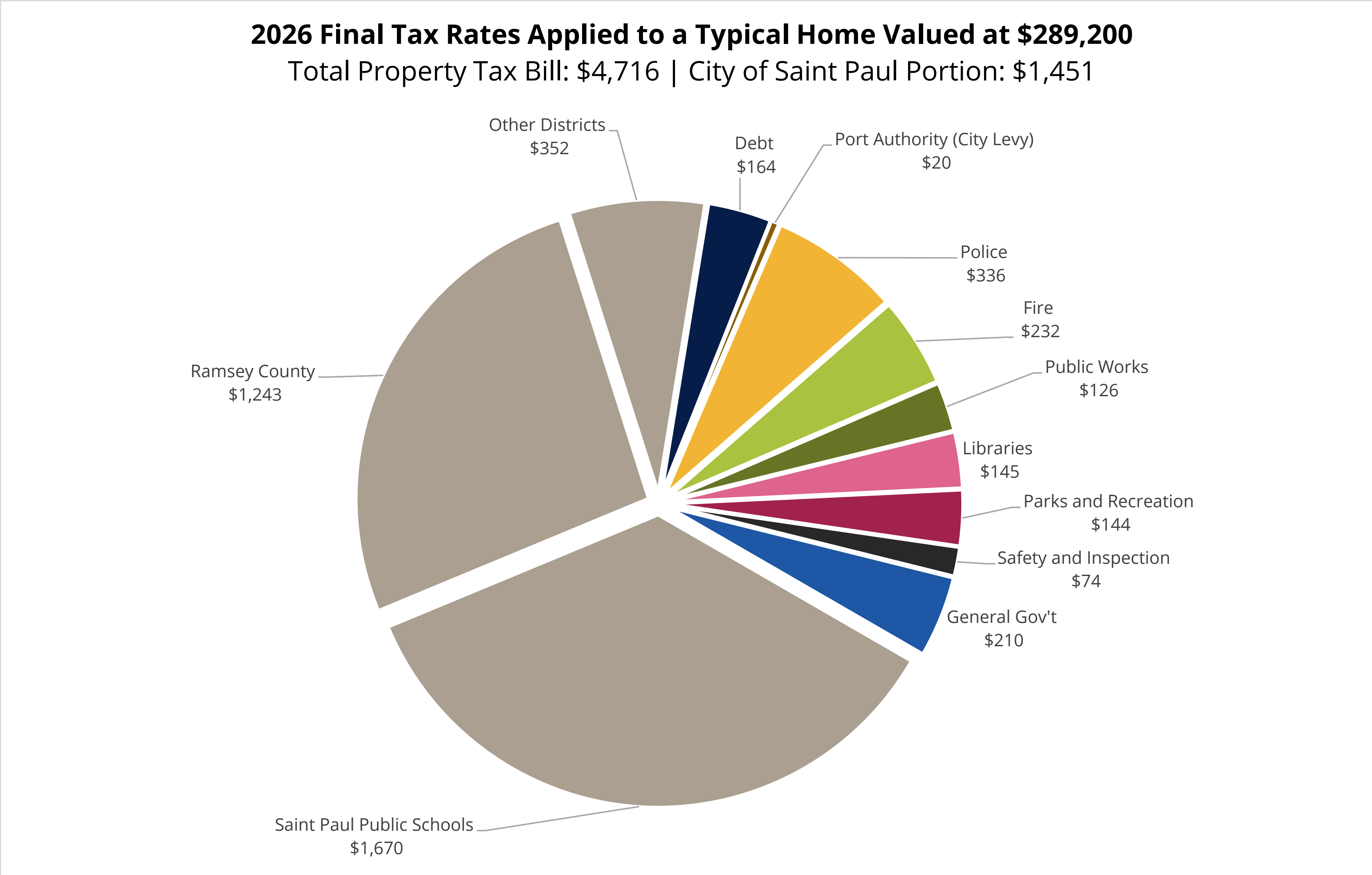
Approximately 31% of the total property tax payment for taxes payable in 2026 pays for City services – $1,451 in this example.

For this particular home, the property tax payment of $1,451 to the City would include the following amounts for key city services:

- $336 per year for police services
- $232 per year for fire and emergency medical services
- $144 per year to operate and maintain the parks and recreation system
- $145 per year to operate and buy materials for the Saint Paul Public Libraries
- $164 per year for capital debt service – the cost of building new park and library facilities, playgrounds, and street construction

Property taxes cover only a small part of the total cost of services. In total, property taxes support only about 24% of the City's total spending and cover about 46% of the combined City and Library General Fund budgets.

2026 Saint Paul Property Taxes



Local Government Aid

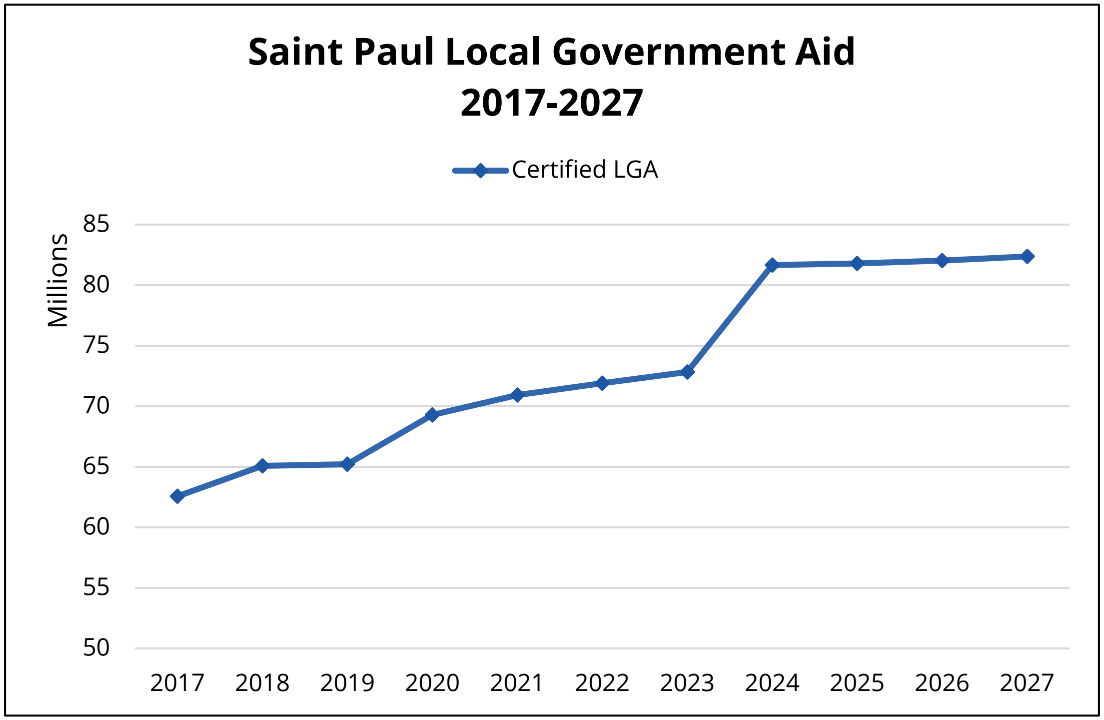
Local Government Aid (LGA) was initiated in 1971 as part of the "Minnesota Miracle" and was intended to provide property tax relief to Minnesota cities. The state provides Local Government Aid to cities throughout Minnesota based on a "need/capacity" formula that compares each city's tax base to an estimated level of spending needs based on local conditions. Cities which will not have enough local revenue capacity to meet their spending needs under this formula receive Local Government Aid.

For many years, LGA grew annually indexed to inflation. In 2003, the Governor and legislature approved changes to the funding formula and levels that greatly limited Saint Paul's LGA. LGA has continued to remain a volatile revenue source since 2003 and was reduced midyear in 2008, 2009, 2010 and 2011. After a significant restoration in 2014 of $10.1 million, LGA grew at or below the rate of inflation through 2017.

During the 2023 legislative session, the governor and state legislature approved an increase in the LGA appropriation resulting in an additional $8.8 million for Saint Paul starting in 2024. In 2027, Saint Paul will receive a small 0.4% increase.

Saint Paul Local Government Aid

Year	LGA Funding	Change
2017	62,562,185	0.7%
2018	65,071,602	0.4%
2019	65,217,748	4.0%
2020	69,276,338	0.2%
2021	70,931,877	6.2%
2022	71,888,109	2.4%
2023	72,817,360	1.3%
2024	81,648,670	1.3%
2025	81,779,343	12.1%
2026	82,013,265	0.3%
2027	82,364,869	0.4%



Franchise Fees

Utilities pay the City of Saint Paul a fee for use of City streets and right-of-ways in delivering services to the residents and businesses of Saint Paul. This fee represents usage charges for City-owned assets that utilities may use or disrupt in the process of constructing, installing, and maintaining their distribution and delivery systems.

Under state law, utilities may pass on their fees to utility customers on monthly bills. For each utility, the franchise fee is based on a negotiated formula adopted by City Council ordinance. Most of this revenue goes to the General Fund, but some franchise revenue supports debt service or specific City programs.

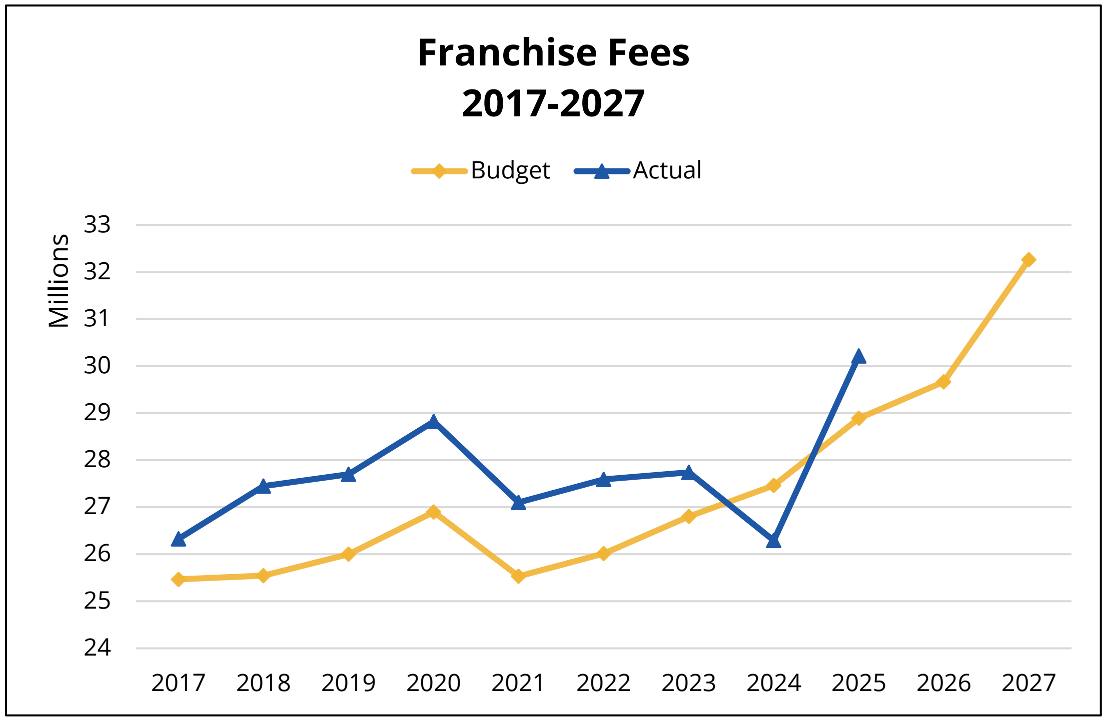
Starting in 2025, a portion of franchise fee revenue has been dedicated to citywide climate initiatives. The 2027 budget expands this commitment by allocating an additional $500,000 in franchise fee revenue to support climate work.

Saint Paul Franchise Agreements:

- **Xcel Energy** supplies natural gas and electrical service to Saint Paul homes and businesses.
- **Comcast and Century Link** provide cable television to Saint Paul homes and businesses.
- **District Cooling**, part of District Energy, supplies cooled water for air conditioning in most of downtown Saint Paul.
- **District Energy** provides heat to much of downtown Saint Paul and electricity to Xcel Energy.

Franchise Revenues

Year	Budget	Actual
2017	25,466,879	26,329,251
2018	25,546,879	27,450,651
2019	26,001,331	27,702,499
2020	26,901,331	28,825,423
2021	25,528,490	27,100,779
2022	26,014,223	27,595,100
2023	26,800,000	27,740,444
2024	27,460,000	26,290,585
2025	28,890,000	30,219,098
2026	29,665,000	N/A
2027	32,265,000	N/A



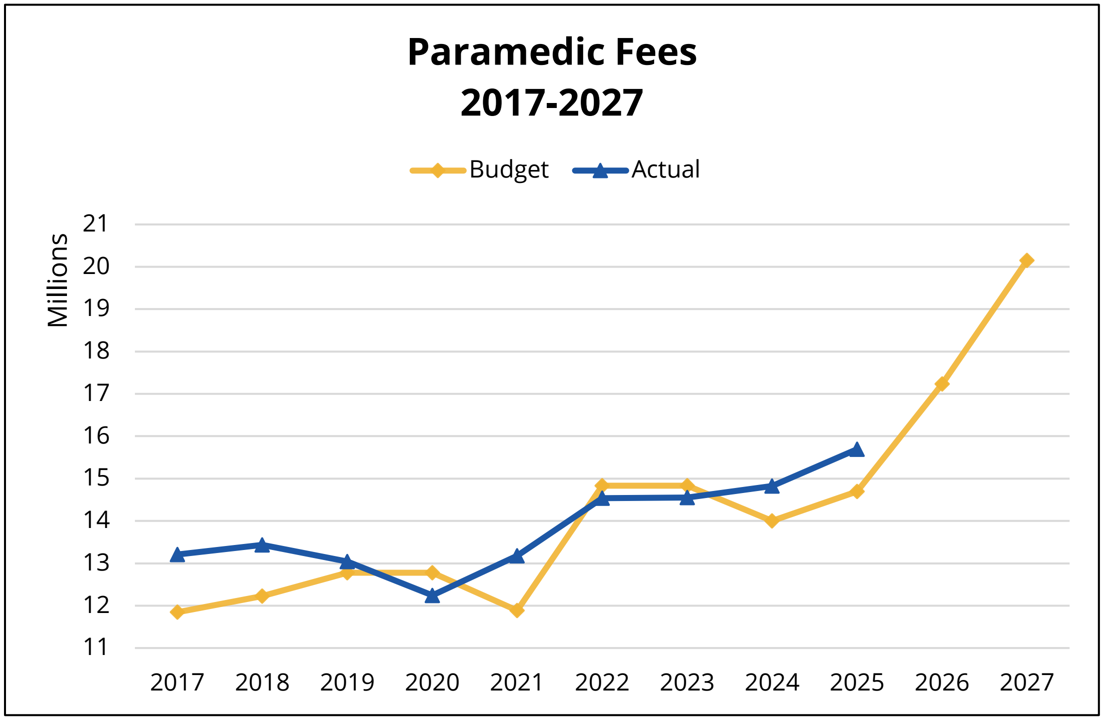
Paramedic Fees

The Saint Paul Fire Department's paramedics and emergency medical technicians respond to over 55,000 emergency calls each year. Most of their calls require ambulance trips to hospitals from fires, accidents, or other incidents. For these transportation and life support services, the Fire Department charges a series of fees. Most of these fees are paid through insurance and are based on the prices of private providers and other municipalities. Medicare and Medicaid reimburse for paramedic services at a fixed rate below that of most providers, which can reduce the collected fee per run.

Paramedic fees support the General Fund operations of Fire and Safety Services.

Paramedic Fees

Year	Budget	Actual
2017	11,844,962	13,209,033
2018	12,229,438	13,438,514
2019	12,779,438	13,042,774
2020	12,779,438	12,244,186
2021	11,884,877	13,174,907
2022	14,832,377	14,540,810
2023	14,832,377	14,553,841
2024	14,000,000	14,822,711
2025	14,700,000	15,694,595
2026	17,234,863	N/A
2027	20,150,406	N/A



State Pension Aids

The state distributes aid to Police and Fire retirement programs in counties and municipalities based on fire and auto insurance premiums collected in the state. Taxes paid by insurers on those premiums are used to supplement police and fire pension contributions. Saint Paul receives aid for Police and Fire pensions based on a number of factors:

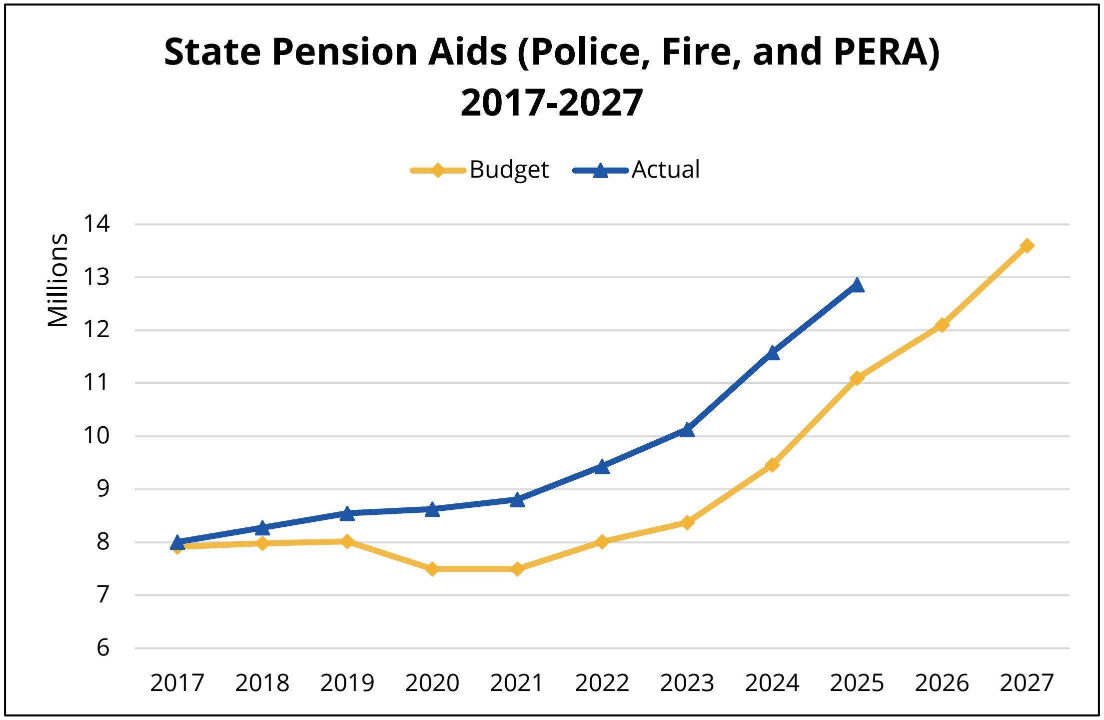
- the number of full-time firefighters and sworn police officers Saint Paul employs,
- the uncovered liabilities (if any) of the police and fire pension funds, and
- the premiums collected by insurance companies in Minnesota.

Only fire and auto insurance premiums are used to calculate pension aid.

State aid is also given to support PERA, the pension fund that includes non-public safety City employees.

State Pension Aids (Police, Fire, and PERA)

Year	Budget	Actual
2017	7,912,706	8,005,373
2018	7,978,237	8,276,838
2019	8,013,098	8,549,091
2020	7,495,586	8,624,913
2021	7,495,586	8,809,732
2022	8,012,486	9,437,645
2023	8,374,866	10,129,313
2024	9,459,367	11,581,417
2025	11,100,000	12,865,747
2026	12,100,000	N/A
2027	13,600,000	N/A



Parking Meters and Fines

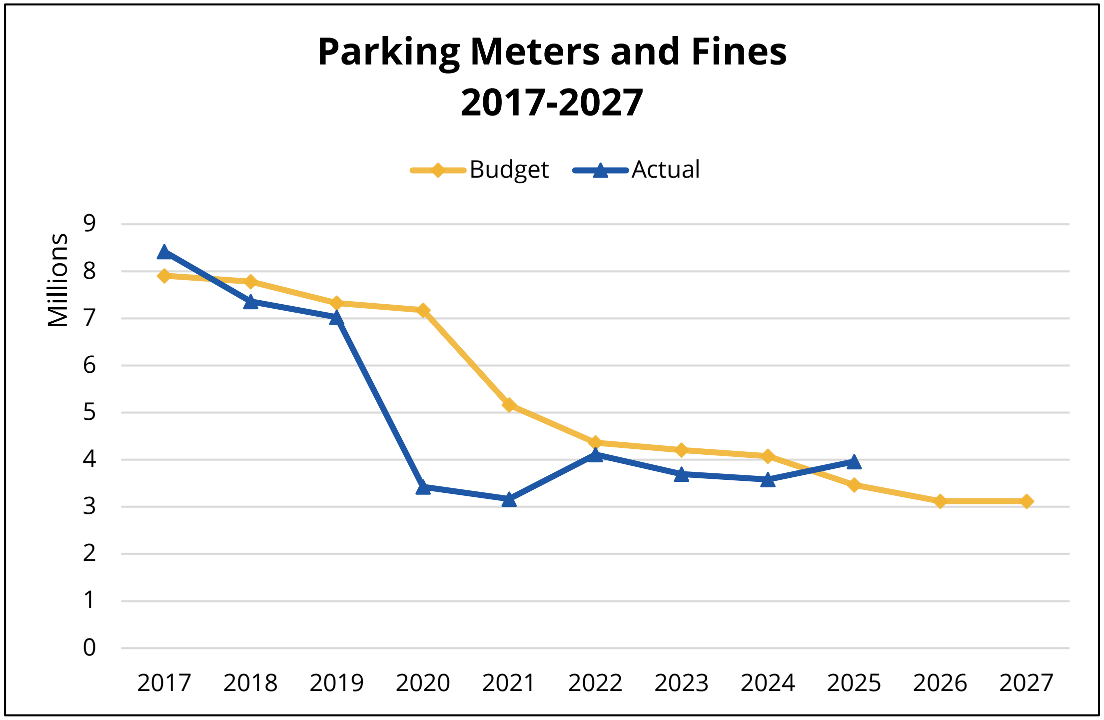
Parking meters and fines include revenues from parking meter collections, fines from parking and traffic enforcement, as well as fees collected through the City's continuance for dismissal program. The City operates over 2,000 metered parking spaces in areas around Saint Paul, and Saint Paul Police enforce both parking rules and the state's traffic laws on Saint Paul streets and highways.

Revenue generated from meters and fines declined significantly in 2020 as a result of the COVID-19 pandemic. The 2021 budget set these revenues lower than 2020, anticipating continued impacts of the pandemic. The 2022-2026 budgets included further reductions in these revenues as the pandemic continued to impact activities in Saint Paul. The 2027 budget maintains 2026 budget levels.

The City permanently lowered continuance for dismissal fees in November of 2019 which has resulted in significantly lower revenues.

Gross Parking Meter and Fine Revenues

Year	Budget	Actual
2017	7,907,809	8,418,293
2018	7,780,496	7,361,518
2019	7,326,646	7,025,113
2020	7,176,646	3,424,307
2021	5,165,484	3,167,709
2022	4,360,484	4,110,694
2023	4,202,942	3,696,236
2024	4,077,942	3,581,563
2025	3,465,000	3,958,793
2026	3,120,000	N/A
2027	3,120,000	N/A



Interest Earnings

The City's investment pool earns annual returns based on two key factors: the investment balance of the pool (total amount invested), and the performance of the market. Interest earnings in certain special funds have also been allocated to the General Fund in past years.

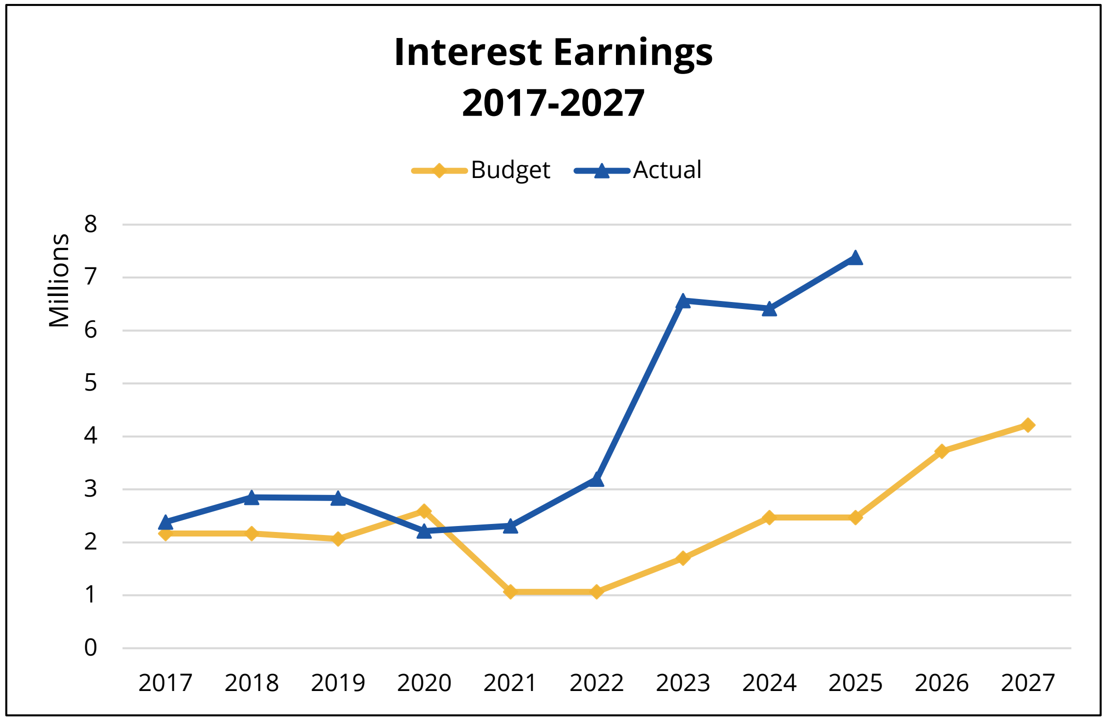
The City's Investment Policy sets guidelines and restrictions on investments based on the duration of those investments and their relative risk. Investment objectives are **safety, liquidity, return**, and **loss avoidance**. The investment pool is in compliance with the City's Investment Policy and State statutes. State law restricts the types of securities in which municipal governments may invest.

The 2027 budget reflects an anticipated $500,000 increase in interest earnings.

Interest Earnings

Year	Budget	Actual
2017	2,165,034	2,383,159
2018	2,165,034	2,848,061
2019	2,065,034	2,836,127
2020	2,590,034	2,212,980
2021*	1,064,608	2,312,444
2022	1,064,608	3,194,650
2023	1,700,000	6,566,354
2024	2,469,504	6,415,902
2025	2,469,504	7,382,635
2026	3,719,504	N/A
2027	4,217,493	N/A

*Starting in 2021, this amount includes all General Fund interest earnings. A portion of this revenue was previously reflected in the Office of Financial Services General Fund budget.



Hotel and Motel Tax

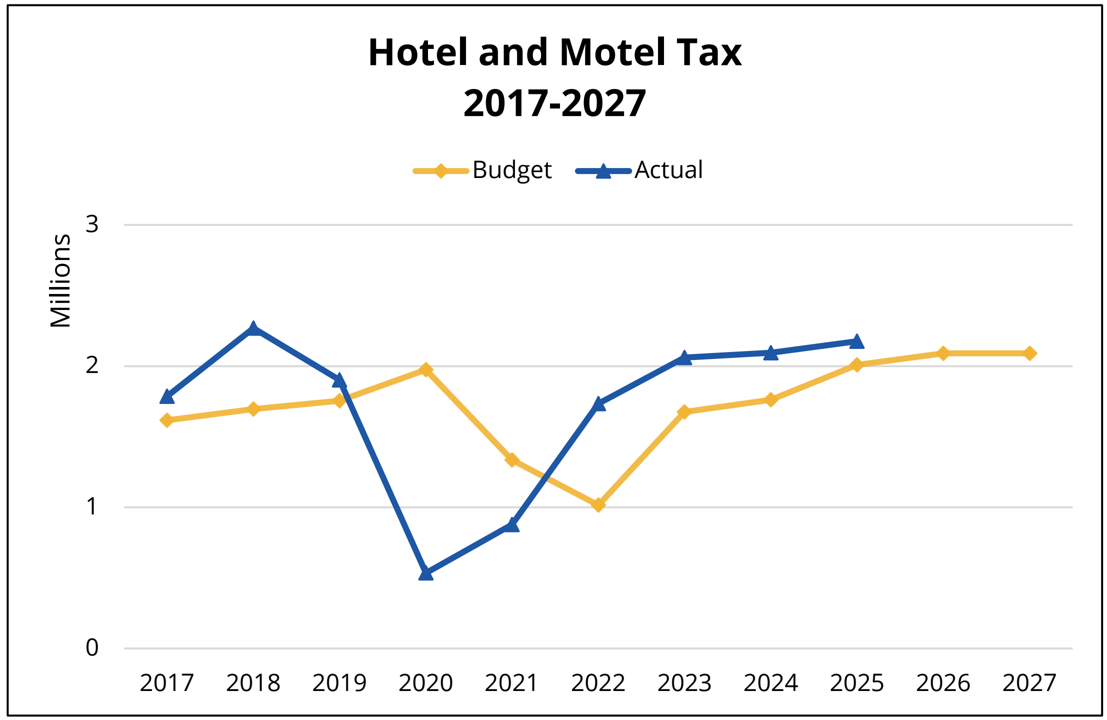
Through 2019, the City charged a 6% tax on most room charges in Saint Paul, in addition to the state sales tax. During the 2019 legislative session, Saint Paul was granted authority to increase this tax to 7%. For hotels and motels under 50 rooms, the tax is 3%.

The receipts from the hotel and motel tax are divided among the City's General and Debt Service Funds as well as the RiverCentre Convention and Visitors Authority (RCVA) and other City promotional efforts. Most of the revenue from the Hotel and Motel Tax is spent on efforts to promote the City as a destination for conventions and tourism, and to pay debt on visitor destinations like the RiverCentre.

This revenue was significantly impacted in 2020-2022 as hotel occupancy decreased dramatically due to the COVID-19 pandemic. The 2027 budget maintains the 2026 budget for hotel and motel tax revenue.

Hotel and Motel Tax Revenue

Year	Budget	Actual
2017	1,615,800	1,787,319
2018	1,695,800	2,268,537
2019	1,754,050	1,901,642
2020	1,973,450	534,381
2021	1,334,915	877,582
2022	1,014,950	1,734,537
2023	1,675,250	2,061,067
2024	1,760,450	2,095,437
2025	2,009,007	2,176,962
2026	2,090,502	N/A
2027	2,090,502	N/A



Department Summaries

City Attorney

2027 Proposed Budget: City Attorney's Office

SAINT PAUL
CITY ATTORNEY

Department Mission: We seek justice through law, balancing accountability and equity and building prosperity while protecting the interests of the entire Saint Paul community.

Learn More: stpaul.gov/CAO

- **R**espect: We maintain an inclusive culture that honors the rights and experiences of all, encourages dialogue, and fosters patience and humanity.
- **I**ntegrity: We strive for excellence through perpetual improvement, scholarship, intellectual curiosity, and proactive collaborative solutions. We are accountable and faithful to the rule of law and professional ethics
- **S**ervice to Community: We work to benefit the community by connecting and engaging with each other and all of Saint Paul.
- **E**quity: We endeavor to provide just and balanced treatment for all residents by dismantling barriers to resources and opportunities and fostering a safe and inclusive community.

Department Facts

- **Total General Fund Budget:** $14,682,881
- **Total Special Fund Budget:** $4,874,543
- **Total FTEs:** 110.00 (including 9.00 in Public Safety Aid Budget)

Department Goals

- Innovative Legal Solutions
- Inclusion
- Sustainable Legal Process
- Access to Justice

Recent Accomplishments

- Support for large development projects: Highland Bridge, Hamms, The Heights, United Village, and Central Station Redevelopment.
- CAO Contracting Team reviews all procurement contracts - 1,402 contracts reviewed last year (increase of 56%).
- Federal Grants Team used legal tools to ensure the City and City values are protected while ensuring grant funds remain available.
- Handled ~12,000 misdemeanor cases last year, serving 4,267 victims.
- Expanded ETHOS and continued to offer alternatives to conviction for low-risk offenders via diversion and restorative practices, with 296 cases in 2025 (compared to 120 cases in 2023, 202 cases in 2024).
- Continued partnership with SPPD for expedited review of Gone on Arrival (GOA) domestic violence related crimes. Developed more programming around swift victim services in these cases.
- In 2025, Litigation Division resolved 20 civil cases. Of those, 17 were resolved without payment by obtaining dismissals.
- Sued federal government arising out of Operation Metro Surge.
- Project: PEACE Life Coaches served 28 clients through 894 service interactions, to help clients improve their lives and escape potentially dangerous situations. As of August 2026, staff completed 690 service interactions with 26 unique clients, ahead of last year's pace.
- ONS launched new Project: PEACE Outreach efforts. Staff have had 2,056 interactions with youth and 295 interactions with adults, expanding program's visibility and engagement in the community.
- In 2025, Familiar Faces conducted 1,513 street outreach interactions with 347 individuals, resulting in 695 instances of service provision and helping 31 individuals to obtain housing. In 2026, Familiar Faces shifted toward more intensive case management. At publishing, staff completed 1,390 interactions and have had 1,279 service provisions, while helping 21 individuals obtain housing, which is projected to house approximately 31% more individuals in 2026 than in 2025.

City Attorney Organizational Chart

SAINT PAUL
CITY ATTORNEY

City Attorney
1.00 FTE

- **Administration** 2.00 FTE
- **Civil Division*** 30.50 FTE
- **Criminal Division** 44.50 FTE
- **Litigation Division** 10.00 FTE
- **Office of Neighborhood Safety**** 22.00 FTE

Total FTE 110.00
*4.50 FTEs are budgeted for the Public Housing Agency
**9.0 FTE included in this total are budgeted in General Government Accounts funded by the State of Minnesota Public Safety Aid.

Department Division Descriptions

The City Attorney's Office is managed by the City Attorney and department support staff. It includes the following divisions:

- **Civil Division:** The Saint Paul City Attorney's Office Civil Division provides legal advice to the city's elected officials, departments, boards, and commissions.
- **Criminal Division:** The Criminal Division of the Saint Paul City Attorney's Office strives to protect the residents of the city from the negative effects of crime. The Criminal Division handles the prosecution of misdemeanor and gross misdemeanor cases, criminal appeals and post-conviction matters, court and jury trials, and victim services. The Criminal Division is committed to equitable prosecution interventions, including ETHOS and alternatives to traditional prosecution.
- **Litigation Division**: The Saint Paul City Attorney's Office Civil Litigation Division provides the highest quality legal services in its representation of the City, its employees, and public officials in civil cases at the trial and appellate level in federal and state courts and administrative proceedings. Attorneys defend a myriad of legal issues, including cases that involve property damage, claims of constitutional and civil rights violations, issues arising under the Americans with Disability Act, wrongful death, personal injury, and commercial and construction disputes.
- **Office of Neighborhood Safety**: The Office of Neighborhood Safety (ONS) leads the advancement of intervention and prevention investments, including violence prevention strategies and alternative response, in close collaboration with partner departments. Project PEACE, Saint Paul's targeted gun violence intervention initiative, engages individuals at highest risk for involvement in violence, providing trauma-informed services focused on retaliation prevention, healing, and connection to housing, behavioral health care, and employment pathways. ONS also includes the Familiar Faces initiative, addressing the needs of unsheltered homeless individuals who frequently intersect with hospitals, law enforcement, and emergency services—many of whom are experiencing behavioral health crises.

Fiscal Summary: City Attorney

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	11,785,162	13,190,470	13,582,282	14,682,881	1,100,599	75.15	77.65
200: CITY GRANTS	940,863	2,829,270	885,112	1,008,745	123,633	5.00	5.50
211: GENERAL GOVT SPECIAL PROJECTS	1,207,070	4,628,583	2,865,027	759,631	(2,105,396)	9.00	4.00
710: CENTRAL SERVICE FUND	2,157,915	2,446,601	2,940,330	3,106,167	165,837	13.85	13.85
Total	**16,091,011**	**23,094,924**	**20,272,751**	**19,557,424**	**(715,327)**	**103.00**	**101.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	54,216	98,252	135,886	92,470	(43,416)
200: CITY GRANTS	168,576	2,829,269	885,112	1,008,745	123,633
211: GENERAL GOVT SPECIAL PROJECTS	1,543,207	4,628,583	2,865,027	759,631	(2,105,396)
710: CENTRAL SERVICE FUND	2,342,661	2,446,601	2,940,330	3,106,167	165,837
Total	**4,108,660**	**10,002,704**	**6,826,355**	**4,967,013**	**(1,859,342)**

Budget Changes Summary

The 2027 City Attorney's Office (CAO) budget features an expansion of the data practices team, the addition of an Attorney position, investments in legal software, and continued funding for Immigrant and Refugee and Office of Neighborhood Safety (ONS) programs. The budget includes current service level adjustments and a decrease in revenue from the Central Service Fund.

Changes to the 2027 General Fund budget include the elimination of a vacant Paralegal I, the repurposing of a Senior Attorney position to an Associate Attorney, and reductions to court costs and general professional services budgets. The Data Practices team expansion includes two new Data Practices Specialists to help manage the City's significant volume of data practice requests. The budget also includes spending on legal software to cover the cost of virtual private network (VPN) licenses to allow staff remote access to secure data, an eDiscovery software, and a cloud-based digital evidence management and case collaboration platform. An additional Attorney position is added to support the increased legal needs of City departments and programs.

Special fund budget changes in the CAO include updates to the Crime Victim Services grant, reflecting an additional Victim Witness Coordinator position. The budget also includes a carryforward of $300,000 for the Immigrant and Refugee program and a Victim Witness Assistant position in the Criminal Backlog Project. Remaining special fund budget changes reflect current service level adjustments.

The Office of Neighborhood Safety's 2027 General Fund budget includes the shift of a 0.5 FTE Program Administrator for the Familiar Faces program. The 2027 special fund budget for ONS includes 3.0 FTE for outreach staffing. Also included are updates to ONS grants expected to expire midyear.

Public Safety Aid: the Office of Neighborhood Safety budget is supplemented in the 2027 budget by investments made from Public Safety Aid. The budget on this page does not reflect these investments. Please see the General Government Accounts section for additional information.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, a decrease to a transfer from the Central Service Fund, and other expense adjustments.

	Change from 2026 Adopted Spending	Financing	FTE
Decrease transfer from Central Service Fund	-	(43,416)	-
Other current service level adjustments	737,188	-	-
Subtotal:	737,188	(43,416)	-

Mayor's Proposed Changes

Data Practices Team

The proposed budget expands the data practices team established in 2026 within the CAO to manage the City's significant volume of data practices requests. The expansion of the team includes two Data Practices Specialists.

	Change from 2026 Adopted Spending	Financing	FTE
Data Practices Specialists	226,406	-	2.00
Subtotal:	226,406	-	2.00

Legal Technology Investment

The proposed budget includes three investments in legal technology: virtual private network (VPN) licenses to allow staff remote access secure data, eDiscovery software, and a cloud-based digital evidence management and case collaboration platform.

	Spending	Financing	FTE
VPN licenses	7,100	-	-
eDiscovery Software	78,000	-	-
Cloud-based digital evidence management and case collaboration platform	78,000	-	-
Subtotal:	163,100	-	-

Civil Division Staffing

The proposed budget includes the addition of an Attorney in the Civil Division of the CAO, to support the increased legal needs of City departments and programs.

	Spending	Financing	FTE
Attorney	166,548	-	1.00
Subtotal:	166,548	-	1.00

Office of Neighborhood Safety

The proposed budget provides a full year of funding for the Familiar Faces Program Administrator position. The position will be funded by a grant during the first half of 2027, with the General Fund supporting the remainder of the year.

	Spending	Financing	FTE
Program Administrator	101,406	-	0.50
Subtotal:	101,406	-	0.50

Department Budget Reductions

As part of an annual review of department spending, the 2027 budget includes a reduction to the court costs budget, the elimination of a vacant Paralegal I, and the underfill of a Senior Attorney position with an Associate Attorney. The Office of Neighborhood Safety budget reflects a reduction to the general professional services budget.

	Spending	Financing	FTE
Court costs	(44,148)	-	-
Paralegal I	(93,026)	-	(1.00)
Underfill Senior Attorney with Associate Attorney	(75,875)		
General professional services	(81,000)	-	-
Subtotal:	(294,049)	-	(1.00)

Fund 100 Budget Changes Total	**1,100,599**	**(43,416)**	**2.50**

200: City Grants — City Attorney

The City Attorney's Office receives a grant from the Minnesota Department of Public Safety Office of Justice Program (OJP) to provide support for direct services to crime victims. They also receive a grant from the Minnesota Department of Public Safety (DPS) to support the implementation of the city's restorative justice program. The department also receives a grant from the United States Department of Justice (DOJ) to enhance prosecution response for "gone on arrival" (GOA) domestic violence cases. The Office of Neighborhood Safety receives a grant from the US Department of Justice in partnership with Ramsey County.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. Also reflected is midyear expiration of a grant supporting the Office of Neighborhood Safety (ONS).

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Adjustments to ONS grant	(54,453)	(54,453)	(0.50)
Other current service level adjustments	59,639	59,639	-
Subtotal:	5,186	5,186	(0.50)

Mayor's Proposed Changes

Victim Witness Support Staffing

The 2027 proposed budget adds additional victim witness support staff funded by the Victims of Crime Act grant.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Victim Witness Coordinator	118,447	118,447	1.00
Subtotal:	118,447	118,447	1.00

Fund 200 Budget Changes Total	**123,633**	**123,633**	**0.50**

This fund includes the City Attorney's Office Criminal Backlog Project and the Office of Neighborhood Safety Special Funds.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include the planned removal of the Criminal Backlog Project, Office of Neighborhood Safety (ONS) Special Fund projects, and the Immigrant and Refugee Program budgets. Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds will continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The remaining funds for the Criminal Backlog Project, Office of Neighborhood Safety projects, and Immigrant and Refugee program were removed from the 2027 base budget per the Global Agreement.			
Planned removal of one-time spending and revenue for the Criminal Backlog Project	(324,887)	(324,887)	(1.00)
Planned removal of one-time spending and revenue for ONS projects	(2,240,140)	(2,240,140)	(8.00)
Planned removal of one-time spending and revenue for the Immigrant and Refugee Program	(300,000)	(300,000)	-
Subtotal:	(2,865,027)	(2,865,027)	(9.00)

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Criminal Backlog Project			
The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for the Criminal Backlog Project beyond the planned 2026 sunset.			
Victim Witness Assistant	93,026	93,026	1.00
Subtotal:	93,026	93,026	1.00
Office of Neighborhood Safety Outreach Staffing			
The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for ONS outreach staffing beyond the planned 2026 sunset. One Outreach Supervisor will be funded for all of 2027 and four Familiar Faces staff will be funded for the second half of 2027, when grant funding expires.			
Outreach Supervisor	122,138	122,138	1.00
2 Life Coach Case Workers for half year	134,802	134,802	1.00
2 Outreach Specialists for half year	109,665	109,665	1.00
Subtotal:	366,605	366,605	3.00
Immigrant and Refugee Program			
The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for the Immigrant and Refugee Program beyond the planned 2026 sunset.			
One-time funding for Immigration Defense Fund	175,000	175,000	-
One-time funding for naturalization support	125,000	125,000	-
Subtotal:	300,000	300,000	-
Fund 211 Budget Changes Total	**(2,105,396)**	**(2,105,396)**	**(5.00)**

710: Central Service Fund

City Attorney

Attorneys and support staff who support outside agencies and certain special fund departments are budgeted here. Agencies and departments are charged for the cost of services received.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments.			
Current service level adjustments	165,837	165,837	-
Subtotal:	165,837	165,837	-
Fund 710 Budget Changes Total	**165,837**	**165,837**	**-**

City Attorney Spending Reports

Spending Plan by Department: City Attorney

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	10,826,002	11,696,170	12,284,876	13,347,846	1,062,970
Services	825,826	1,153,365	1,110,471	834,831	(275,640)
Materials And Supplies	133,335	40,935	40,935	340,204	299,269
Program Expense	-	300,000	146,000	160,000	14,000
Total Spending by Major Account	**11,785,162**	**13,190,470**	**13,582,282**	**14,682,881**	**1,100,599**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10012100 - CITY ATTORNEY GENERAL OPS	10,364,387	11,102,169	11,338,450	12,068,178	729,728
10012200 - OFFICE OF NEIGHBORHOOD SAFETY	1,420,775	2,088,301	2,016,185	2,137,921	121,736
10012300 - DATA PRACTICES TEAM	-	-	227,647	476,782	249,135
Total Spending by Accounting Unit	**11,785,162**	**13,190,470**	**13,582,282**	**14,682,881**	**1,100,599**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	324,246	1,350,244	518,666	638,648	119,982
Services	614,428	1,479,026	366,446	368,597	2,151
Materials And Supplies	2,189	-	-	1,500	1,500
Total Spending by Major Account	**940,863**	**2,829,270**	**885,112**	**1,008,745**	**123,633**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20012800 - CRIME VICTIM SERVICES INITIATI	146,772	33,846	139,769	317,855	178,086
20012840 - OFFICE OF NEIGHBORHOOD SAFETY GRANTS OR O	721,156	2,406,354	389,746	335,293	(54,453)
20012900 - CITY ATTORNEY GRANTS	72,935	389,070	355,597	355,597	-
Total Spending by Accounting Unit	**940,863**	**2,829,270**	**885,112**	**1,008,745**	**123,633**

Spending Plan by Department: City Attorney

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	734,609	2,604,854	1,733,026	459,631	(1,273,395)
Services	467,052	1,200,863	809,135	300,000	(509,135)
Materials And Supplies	5,409	822,866	322,866	-	(322,866)
Total Spending by Major Account	**1,207,070**	**4,628,583**	**2,865,027**	**759,631**	**(2,105,396)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21112200 - OFFICE OF NEIGHBORHOOD SAFETY	692,906	3,396,386	2,148,877	366,605	(1,782,272)
21112700 - ONS OPIOID SETTLEMENT	-	-	91,263	-	(91,263)
21112820 - CRIMINAL DIVISION BACKLOG	514,164	1,232,197	324,887	93,026	(231,861)
21112900 - IMMIGRATION SUPPORT	-	-	300,000	300,000	-
Total Spending by Accounting Unit	**1,207,070**	**4,628,583**	**2,865,027**	**759,631**	**(2,105,396)**

Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,001,459	2,249,020	2,695,668	2,890,847	195,179
Services	103,914	121,709	131,156	145,230	14,074
Materials And Supplies	18,140	22,479	22,479	22,479	-
Other Financing Uses	34,403	53,393	91,027	47,611	(43,416)
Total Spending by Major Account	**2,157,915**	**2,446,601**	**2,940,330**	**3,106,167**	**165,837**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71012200 - CITY ATTY OUTSIDE SERVICES	2,157,915	2,446,601	2,940,330	3,106,167	165,837
Total Spending by Accounting Unit	**2,157,915**	**2,446,601**	**2,940,330**	**3,106,167**	**165,837**

City Attorney Financing Reports

Financing Plan by Department: City Attorney

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	14,375	30,000	30,000	30,000	-
Charges For Services	5,438	14,859	14,859	14,859	-
Other Financing Sources	34,403	53,393	91,027	47,611	(43,416)
Total Financing by Major Account	**54,216**	**98,252**	**135,886**	**92,470**	**(43,416)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10012100 - CITY ATTORNEY GENERAL OPS	54,216	98,252	135,886	92,470	(43,416)
Total Financing by Accounting Unit	**54,216**	**98,252**	**135,886**	**92,470**	**(43,416)**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	168,576	2,439,200	828,212	951,845	123,633
Miscellaneous Revenue	-	390,069	56,900	56,900	-
Total Financing by Major Account	**168,576**	**2,829,269**	**885,112**	**1,008,745**	**123,633**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20012800 - CRIME VICTIM SERVICES INITIATI	103,194	33,845	139,769	317,855	178,086
20012840 - OFFICE OF NEIGHBORHOOD SAFETY GRANTS OR O	-	2,406,354	389,746	335,293	(54,453)
20012900 - CITY ATTORNEY GRANTS	65,382	389,070	355,597	355,597	-
Total Financing by Accounting Unit	**168,576**	**2,829,269**	**885,112**	**1,008,745**	**123,633**

Financing Plan by Department: City Attorney

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	1,543,207	4,628,583	2,865,027	759,631	(2,105,396)
Total Financing by Major Account	**1,543,207**	**4,628,583**	**2,865,027**	**759,631**	**(2,105,396)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21112200 - OFFICE OF NEIGHBORHOOD SAFETY	-	3,396,386	2,148,877	366,605	(1,782,272)
21112700 - ONS OPIOID SETTLEMENT	-	-	91,263	-	(91,263)
21112820 - CRIMINAL DIVISION BACKLOG	1,543,207	1,232,197	324,887	93,026	(231,861)
21112900 - IMMIGRATION SUPPORT	-	-	300,000	300,000	-
Total Financing by Accounting Unit	**1,543,207**	**4,628,583**	**2,865,027**	**759,631**	**(2,105,396)**

Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,313,339	2,446,601	2,765,330	2,896,167	130,837
Miscellaneous Revenue	29,322	-	175,000	210,000	35,000
Total Financing by Major Account	**2,342,661**	**2,446,601**	**2,940,330**	**3,106,167**	**165,837**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71012200 - CITY ATTY OUTSIDE SERVICES	2,342,661	2,446,601	2,940,330	3,106,167	165,837
Total Financing by Accounting Unit	**2,342,661**	**2,446,601**	**2,940,330**	**3,106,167**	**165,837**

City Council

2027 Proposed Budget: City Council

Department Mission: The City Council makes legislative, policy, budget approval, and performance auditing decisions for the City of Saint Paul. The seven Councilmembers also serve as the Housing and Redevelopment Authority, the Board of Health, and the Library Board.

Learn More: stpaul.gov/city-council

Department Facts

- **Total General Fund Budget:** $5,179,604
- **Total Special Fund Budget:** $1,798,653
- **Total FTEs:** 31.50

- There are seven part-time Councilmembers representing the seven wards of the City.
- Councilmembers are elected to serve four-year terms.
- The current term ends on December 31, 2028.

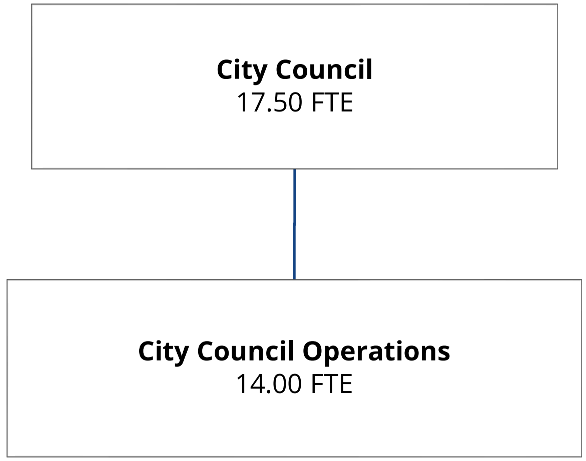
Department Goals

- Support transparent, efficient, and accountable council operations.
- Set legislative priorities and enact policies that reflect community needs and values.
- Ensure responsible budgeting, transparent financial decisions, and long-term fiscal health.
- Strengthen relationships with residents through outreach, accessibility, and responsive communication.

Recent Accomplishments

- Considered over 3,000 legislative items annually as part of weekly City Council meetings.
- Conducted over 800 legislative hearings annually involving assessments, license applications, nuisance issues, water services, rent stabilization, and organized garbage collection appeals.
- Reorganized Council leadership and Committees responsibilities to support legislative work.
- Strengthened protections for immigrant communities.
- Continued expansion of community engagement outreach on the city budget, reparations, development projects, and other critical city initiatives.
- Expanded government transparency through YouTube livestreams making meetings and decision-making more accessible.
- Strengthened internal operations by establishing clearer norms and processes for collaboration between Councilmembers, legislative aides, and central staff.
- Planned and facilitated two City Council retreats, using input from members to align sessions with strategic priorities.
- Maintained and strengthened interdepartmental engagement through regular check-ins with department leadership, improving information flow and collaboration.
- Expanded the City Council's communications capacity by creating and hiring a dedicated Communications Lead to improve public engagement, media relations, digital communications, and transparency.

City Council Organizational Chart



Total FTE 31.50

Department Division Descriptions

The City Council is elected by constituents. It includes the following divisions:

- **City Council:** The City Council is responsible for setting City policy through ordinances and resolutions. The Council also has sole responsibility for adopting the City's budget. The Council legislates by passing Ordinances which become City laws.
- **City Council Operations:** The operations staff conducts research and policy development and council support. This staff also organizes legislative hearings and community engagement. It also includes the City Clerk and elections operations staff.

Fiscal Summary: City Council

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	4,194,099	4,835,575	4,850,600	5,179,604	329,004	31.50	31.50
211: GENERAL GOVT SPECIAL PROJECTS	69,585	250,000	1,860,133	1,798,653	(61,480)	-	-
Total	**4,263,685**	**5,085,575**	**6,710,733**	**6,978,257**	**267,524**	**31.50**	**31.50**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	403,138	405,271	459,806	412,530	(47,276)
211: GENERAL GOVT SPECIAL PROJECTS	1,960,500	250,000	1,860,133	1,798,653	(61,480)
Total	**2,363,638**	**655,271**	**2,319,939**	**2,211,183**	**(108,756)**

Budget Changes Summary

The 2027 City Council General Fund budget includes the shift of a $50,000 transfer from the Housing and Redevelopment Authority (HRA) that supports the Audit Committee to the General Government Special Projects Fund. The budget also reflects current service level adjustments for salaries and benefits, and higher anticipated regulatory fee revenue.

The General Government Special Projects Fund carries forward $1.64 million in funding for the City Council office modernization project.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and an increase in regulatory fee revenue. The 2027 budget also shifts a transfer from the Housing and Redevelopment Authority for the Audit Committee from the General Fund to the Special Projects Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Shift HRA Audit Committee transfer from General Fund to Special Projects Fund	(50,000)	(50,000)	
Other current service level adjustments	379,004	2,724	-
Subtotal:	329,004	(47,276)	-

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**329,004**	**(47,276)**	**-**

The Saint Paul City Council Audit Committee's mission is to evaluate the financial and program performance of City departments to build public trust and ensure outstanding service delivery, transparency and accountability. The Special Projects Fund is also home to the Council Office Modernization Project.

Current Service Level Adjustments

Current service level adjustments include the shift of Audit Committee funding from an HRA transfer from the General Fund and the removal of the City Council office modernization project budget.

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds will continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The remaining funds for the City Council office modernization project were removed from the 2027 base budget per the Global Agreement.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Shift HRA Audit Committee transfer from General Fund to Special Projects Fund	50,000	50,000	-
Planned removal of City Council office modernization project	(1,748,635)	(1,748,635)	-
Subtotal:	(1,698,635)	(1,698,635)	-

Mayor's Proposed Changes

Office Modernization Project

The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for the City Council office modernization project beyond the planned 2026 sunset.

	Change from 2026 Adopted		
	Spending	Financing	FTE
City Council office modernization project	1,637,155	1,637,155	-
Subtotal:	1,637,155	1,637,155	-

	Spending	Financing	FTE
Fund 211 Budget Changes Total	**(61,480)**	**(61,480)**	**-**

City Council Spending Reports

Spending Plan by Department: City Council

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,871,305	4,320,533	4,548,590	4,927,594	379,004
Services	221,180	196,048	233,016	178,016	(55,000)
Materials And Supplies	50,471	68,294	68,294	73,294	5,000
Additional Expenses	1,144	700	700	700	-
Other Financing Uses	50,000	250,000	-	-	-
Total Spending by Major Account	**4,194,099**	**4,835,575**	**4,850,600**	**5,179,604**	**329,004**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10010100 - CITY COUNCIL LEGISLATIVE	4,010,774	4,835,575	4,850,600	5,179,604	329,004
10010105 - RECORDS MANAGEMENT	183,325	-	-	-	-
Total Spending by Accounting Unit	**4,194,099**	**4,835,575**	**4,850,600**	**5,179,604**	**329,004**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	69,585	250,000	1,860,133	1,798,653	(61,480)
Total Spending by Major Account	**69,585**	**250,000**	**1,860,133**	**1,798,653**	**(61,480)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21110225 - COUNCIL SPECIAL PROJECTS	36,637	250,000	-	50,000	50,000
21110820 - CITY COUNCIL MODERNIZATION	32,948	-	1,860,133	1,748,653	(111,480)
Total Spending by Accounting Unit	**69,585**	**250,000**	**1,860,133**	**1,798,653**	**(61,480)**

City Council Financing Reports

Financing Plan by Department: City Council

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	600	-	-	-	-
Charges For Services	134,983	137,716	142,251	144,975	2,724
Other Financing Sources	267,555	267,555	317,555	267,555	(50,000)
Total Financing by Major Account	**403,138**	**405,271**	**459,806**	**412,530**	**(47,276)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10010100 - CITY COUNCIL LEGISLATIVE	403,038	405,271	459,806	412,530	(47,276)
10010105 - RECORDS MANAGEMENT	100	-	-	-	-
Total Financing by Accounting Unit	**403,138**	**405,271**	**459,806**	**412,530**	**(47,276)**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Miscellaneous Revenue	16,500	-	-	-	-
Other Financing Sources	1,944,000	250,000	1,860,133	1,798,653	(61,480)
Total Financing by Major Account	**1,960,500**	**250,000**	**1,860,133**	**1,798,653**	**(61,480)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21110225 - COUNCIL SPECIAL PROJECTS	66,500	250,000	-	50,000	50,000
21110820 - CITY COUNCIL MODERNIZATION	1,894,000	-	1,860,133	1,748,653	(111,480)
Total Financing by Accounting Unit	**1,960,500**	**250,000**	**1,860,133**	**1,798,653**	**(61,480)**

Emergency Management

2027 Proposed Budget: Emergency Management

Department Mission: To save lives, preserve property, and protect the environment during emergencies and disasters through coordinated prevention, protection, preparation, response, and recovery actions.

Learn More: stpaul.gov/departments/emergency-management

Department Facts

- **Total General Fund Budget:** $7,075,007
- **Total Special Fund Budget:** $611,607
- **Total FTEs:** 8.00

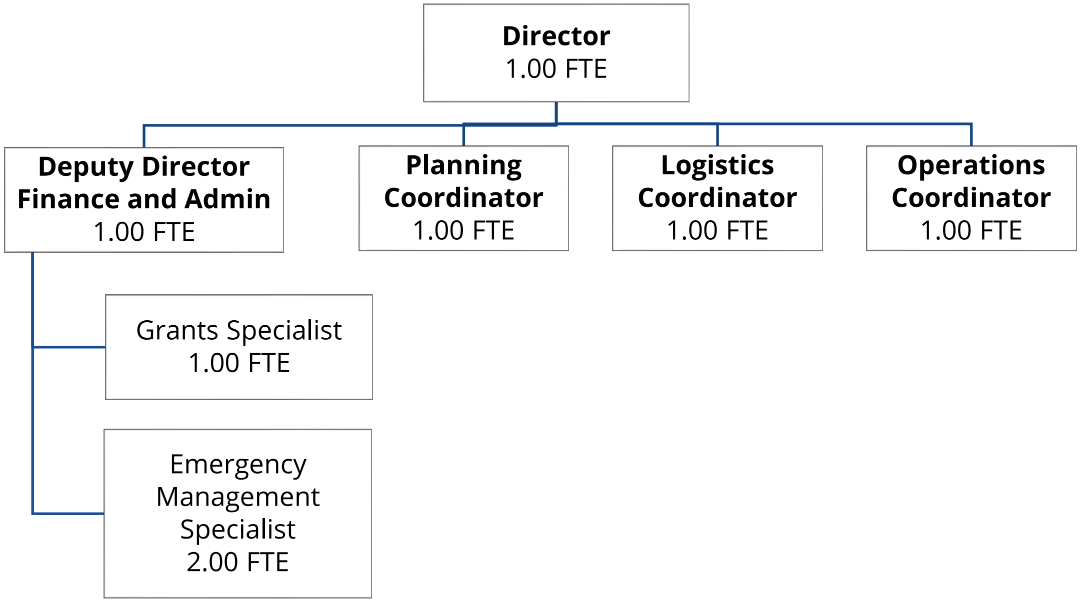
Department Goals

- Maintain organizational charter and secure funding.
- Maintain and enhance existing operations.
- Maintain and improve partner and relationship development.
- Adopt new capabilities.

Recent Accomplishments

- Cyber Response and Recovery: Led citywide coordination during the July 2025 ransomware attack with the Office of Technology and Communications (OTC), then secured the state's first-ever DACA cyber declaration, documenting $1.8 million in eligible recovery costs.
- Skyline Tower Response: Coordinated a 97-response operation supporting 244 displaced households, including SBA disaster loan coordination for residents and building owners.
- Flood Recovery Operations: Tracked $1.98 million in eligible Public Assistance costs from the 2024 flood and is pursuing $1.49 million in state reimbursement.
- Financial Recovery Integration: Led implementation of the Emergency Financial Empowerment initiative with OFE, collaborating on the city's financial resource hub and integrating financial recovery into emergency plans.
- Active Threat Preparedness: Developed and exercised a citywide Active Threat Response Plan; facilitated grant-funded rescue training for Police, Fire, and EMS.
- Cybersecurity Preparedness: Coordinated a citywide cyber exercise to test the Cyber Response Plan across departments.
- EOC Technology Upgrades: Upgraded the Emergency Operations Center with enhanced audio/video tools, a redesigned monitor wall, and Microsoft Teams integration.
- Critical Infrastructure Coordination: Graduated 24 participants from a certification program strengthening public-private resilience and disaster planning.
- Reunification Planning: Updated and delivered reunification training with Saint Paul Public Schools and Parks using nationally recognized methods.
- Warning Siren Readiness: Completed a full citywide inspection of all 36 outdoor warning sirens, confirming operational readiness.
- Special Events Coordination: Supported planning and coordination for Saint Paul's 2025 special events calendar of 101 events drawing more than 838,000 attendees citywide

Emergency Management Organizational Chart



Total FTE 8.00

Department Division Descriptions

The Emergency Management Department is managed by the Director of Emergency Management and includes the following divisions:

- **Finance and Administration** ensures first responders and leadership have the tools and resources necessary to respond to large-scale incidents.
- **Planning** ensures all emergency plans are up to date, relevant, and appropriately dispersed across disciplines. The division reviews training, exercises, and incidents to ensure plans meet the needs of the city.
- **Logistics** manages day-to-day resource requirements and ensures first responders have the tools and resources needed to respond to incidents and support special events. The division works closely with OTC to maintain technology resources that support operational coordination and situation awareness.
- **Operations** provides a safe environment for training and exercises across disciplines, City departments, and key stakeholders to ensure effective and timely responses based on established plans. The division works closely with City leadership to provide situational awareness updates to ensure effective operational coordination.

Fiscal Summary: Emergency Management

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	5,083,915	5,555,057	6,785,117	7,075,007	289,890	8.00	8.00
200: CITY GRANTS	890,253	1,431,524	720,586	611,607	(108,979)	-	-
Total	**5,974,168**	**6,986,581**	**7,505,703**	**7,686,614**	**180,911**	**8.00**	**8.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	-	-	-	-	-
200: CITY GRANTS	944,557	1,431,524	720,586	611,607	(108,979)
Total	**944,557**	**1,431,524**	**720,586**	**611,607**	**(108,979)**

Budget Changes Summary

The 2027 Emergency Management budget maintains staffing levels and funding for operations and maintenance of the Emergency Operations Center (EOC) and increases funding for the City's share of Ramsey County's 911 dispatch services by $246,280. It also contains an increase in other current service level adjustments, including salary and benefit costs.

The 2027 budget includes a reduction in the siren maintenance budget and a shift in services, travel and training budgets from the General Fund to the Urban Area Security Initiative (UASI) grant.

Other special fund changes include current service level and grant adjustments.

100: General Fund — Emergency Management

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and adjustments of line-item budgets to track with recent spending trends. It also includes an increase to the Ramsey County 911 and dispatch service charges.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Ramsey County 911 and dispatch services	246,280	-	-
Utilities and supplies adjustments	10,000	-	-
Other current service level adjustments	73,610	-	-
Subtotal:	329,890	-	-

Mayor's Proposed Changes

Department Reductions

The 2027 proposed budget includes a reduction in the budget for siren maintenance, and shifts funding for services, travel, and training from the General Fund to the Urban Area Security Initiative (UASI) grant.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Siren maintenance reduction	(35,393)	-	-
Shift service budget to grant	(1,500)	-	-
Shift travel and training budget to grant	(3,107)	-	-
Subtotal:	(40,000)	-	-

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**289,890**	**-**	**-**

200: City Grants — Emergency Management

Emergency Management has been successful in obtaining a number of grants to help promote emergency preparedness in Saint Paul.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, contract negotiations, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, as well as other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	(113,586)	(113,586)	-
Subtotal:	(113,586)	(113,586)	-

Mayor's Proposed Changes

Budget Shift from General Fund

The 2027 proposed budget shifts funding for services, travel, and training from the General Fund to the Urban Area Security Initiative (UASI) grant.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Shift service budget from General Fund	1,500	1,500	-
Shift travel and training budget from General Fund	3,107	3,107	-
Subtotal:	4,607	4,607	-

	Spending	Financing	FTE
Fund 200 Budget Changes Total	**(108,979)**	**(108,979)**	**-**

Emergency Management Spending Reports

Spending Plan by Department: Emergency Management

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	465,370	466,953	1,162,515	1,235,623	73,108
Services	4,590,078	5,074,543	5,609,041	5,815,823	206,782
Materials And Supplies	28,467	13,561	13,561	23,561	10,000
Total Spending by Major Account	**5,083,915**	**5,555,057**	**6,785,117**	**7,075,007**	**289,890**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10021100 - EMERGENCY MANAGEMENT	554,543	552,432	1,247,431	1,291,041	43,610
10021200 - DISPATCH SERVICES	4,529,372	5,002,625	5,537,686	5,783,966	246,280
Total Spending by Accounting Unit	**5,083,915**	**5,555,057**	**6,785,117**	**7,075,007**	**289,890**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	582,777	626,268	-	-	-
Services	93,575	538,983	462,570	346,883	(115,687)
Materials And Supplies	213,901	191,273	183,016	189,724	6,708
Capital Outlay	-	75,000	75,000	75,000	-
Total Spending by Major Account	**890,253**	**1,431,524**	**720,586**	**611,607**	**(108,979)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20021820 - URBAN AREA SECURITY INITIATIVE	842,218	1,250,975	567,000	571,607	4,607
20021835 - EMERGENCY MGMT PERFORMANCE	24,962	30,549	18,292	30,000	11,708
20021900 - EM PRIVATE GRANTS	23,073	150,000	135,294	10,000	(125,294)
Total Spending by Accounting Unit	**890,253**	**1,431,524**	**720,586**	**611,607**	**(108,979)**

Emergency Management Financing Reports

Financing Plan by Department: Emergency Management

Fund: 200 - CITY GRANTS

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	869,557	1,281,524	585,292	601,607	16,315
Miscellaneous Revenue	75,000	150,000	135,294	10,000	(125,294)
Total Financing by Major Account	**944,557**	**1,431,524**	**720,586**	**611,607**	**(108,979)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20021820 - URBAN AREA SECURITY INITIATIVE	838,394	1,250,975	567,000	571,607	4,607
20021835 - EMERGENCY MGMT PERFORMANCE	31,163	30,549	18,292	30,000	11,708
20021900 - EM PRIVATE GRANTS	75,000	150,000	135,294	10,000	(125,294)
Total Financing by Accounting Unit	**944,557**	**1,431,524**	**720,586**	**611,607**	**(108,979)**

Financial Services

2027 Proposed Budget: Financial Services

SAINT PAUL
FINANCIAL SERVICES

Department Mission: Champion the financial health of the City and its residents while facilitating organizational effectiveness.

Learn More: stpaul.gov/OFS

Department Facts

The Office of Financial Services (OFS) manages the City's financial resources and assets to ensure the taxpayers' confidence, organization's effectiveness and fiscal integrity. Saint Paul's operating, capital, and debt service budgets total over $1 billion. Saint Paul is one of 55 municipalities nationally with a AAA bond rating from Standard and Poor's and Fitch rating agencies.

- **Total General Fund Budget:** $5,251,068
- **Total Special Fund Budget:** $66,207,718
- **Total FTEs:** 99.95 (2.45 FTE are budgeted in Debt Service)

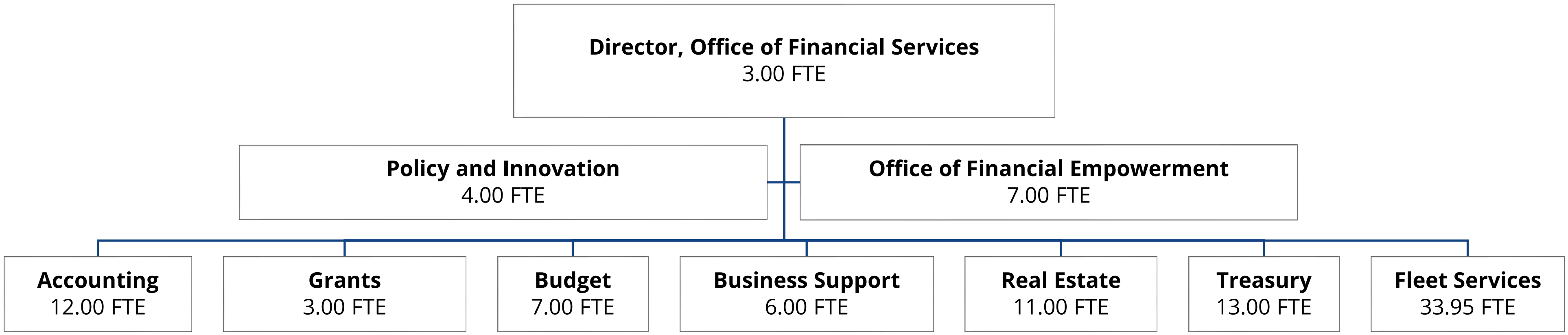
Department Goals

- Ensure effective stewardship of the financial and physical assets of the City and its residents.
- Provide excellent service to internal and external customers, collaborating to deliver quality public services.
- Foster a caring, empowered, and equity-focused workplace that reflects and honors the community we serve.

Recent Accomplishments

- Implemented a new vendor management system which increased electronic vendor payments by 202% year-over-year.
- Completed a multi-year process to update the City's Climate Action and Resilience Plan (CARP), coordinating extensive community engagement and collaboration to produce a new five-year action plan advancing the City's climate goals, including carbon neutrality by 2050.
- Fleet Services successfully specified, procured, and deployed an all-new Solid Waste fleet for Public Works, delivering more than 22 vehicles and pieces of equipment with a total investment exceeding $3 million. This initiative implemented a modern critical frontline fleet, ensured operational reliability, supported expanded service delivery, and positioned Public Works to meet current and future operational demands.
- Implemented new billing processes for Parks and Public Works fleet users. This advances the City's long-term strategy to accurately recover Fleet service costs, improve financial transparency, and optimize the size and composition of the municipal fleet.
- Secured $8.5 million in FY26 congressionally directed spending revenues across 5 projects – most successful of any municipality in the country.
- Tickets submitted to Business Support are now closed in 2.73 business days—a 33% improvement year-over-year.
- Launched Department of Transportation-funded "Transit-Oriented Development Asset Scan Study" of City and HRA properties and a "Deferred Maintenance and Capital Planning" study.
- Added 250-kW total of rooftop solar on 7 City buildings, supported by grant funding from the MN Department of Commerce's Solar on Public Buildings Program.
- Led Phase One financial planning and coordination for the Grand Casino and Roy Wilkins renovation and development projects, positioning the City for a successful award of $50 million in state bonding and cash appropriations.

Office of Financial Services Organizational Chart



Total FTE 99.95

2.45 FTE included in this total are budgeted in Debt Service

Department Division Descriptions

The Office of Financial Services is managed by the Director of Financial Services and department support staff. It includes the following divisions:

- **Policy and Innovation** supports and leads Citywide work on equity and resilience, including climate initiatives.
- Office of Financial Empowerment (OFE) improves financial health and community wealth for city residents by advancing economic justice strategies, including college savings accounts, guaranteed income, fair housing, fine and fee justice, and financial capability programming.
- **Accounting** ensures all financial transactions and accounting practices conform to generally accepted accounting principles, state law, and city administrative code and policies.
- **Grants** leads Citywide grant strategy, planning, and prospecting; implements and manages grant policies and processes; and assists departments with grant compliance. Manages and monitors American Rescue Plan funding and reporting.
- Budget prepares, implements, and monitors annual operating, debt service, and capital budgets; and provides fiscal analysis and projections for the Mayor and City Council.
- **Business Support** provides support for the implementation, administration, and maintenance of the City's Enterprise Resource Planning system.
- **Real Estate Management Services** provides property acquisition and disposal services, property management, facility design, space planning, construction management, and energy conservation efforts.
- Treasury manages the City's cash resources and invests funds to earn a market rate of return; manages the City's debt portfolio to ensure competitive interest rates and timely repayment; administers the City's accounts receivable and procurement card functions; and processes assessment approvals, billings, and collections.
- **Fleet Services** maintains the physical health of the City fleet vehicles through provision of repair, maintenance, management, acquisition, and disposal services.

The Office of Financial Services manages the following Citywide Boards and Commissions: Capital Improvement Budget Committee and the Financial Empowerment Community Council.

Fiscal Summary: Financial Services

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	4,073,723	5,086,220	5,120,477	5,251,068	130,591	30.80	31.50
200: CITY GRANTS	1,666,680	3,684,524	3,684,524	1,349,140	(2,335,384)	2.00	2.00
211: GENERAL GOVT SPECIAL PROJECTS	3,868,806	4,477,874	4,222,633	3,972,888	(249,745)	1.00	2.00
215: ASSESSMENT FINANCING	6,900,224	12,160,479	14,066,981	17,931,471	3,864,490	-	-
700: INTERNAL BORROWING	2,487,994	21,475,065	20,375,065	20,375,065	-	-	-
710: CENTRAL SERVICE FUND	7,634,879	9,317,305	8,629,181	9,950,869	1,321,688	24.25	28.25
731: OFS FLEET	11,609,536	12,034,093	12,427,765	12,628,285	200,520	33.70	33.75
Total	**38,241,841**	**68,235,560**	**68,526,626**	**71,458,786**	**2,932,160**	**91.75**	**97.50**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	554,877	552,281	572,089	619,963	47,874
200: CITY GRANTS	1,550,553	3,684,524	3,684,524	1,349,140	(2,335,384)
211: GENERAL GOVT SPECIAL PROJECTS	5,136,023	4,477,874	4,222,633	3,972,888	(249,745)
215: ASSESSMENT FINANCING	6,764,545	12,160,479	14,066,981	17,931,471	3,864,490
700: INTERNAL BORROWING	358,396	21,475,065	20,375,065	20,375,065	-
710: CENTRAL SERVICE FUND	7,250,780	9,317,305	8,629,181	9,950,869	1,321,688
731: OFS FLEET	12,011,566	12,034,093	12,427,765	12,628,285	200,520
Total	**33,626,739**	**63,701,621**	**63,978,238**	**66,827,681**	**2,849,443**

Budget Changes Summary

The Office of Financial Services (OFS) provides citywide leadership in financial management, budgeting, grants, debt and investments, real estate, and fleet operations. In 2027, OFS will continue to prioritize strong financial stewardship, operational efficiency, long-term sustainability.

The 2027 General Fund budget adds one Accountant IV position to support citywide payroll and benefits administration and strengthen coordination between Human Resources and OFS. It also reflects the transfer of an events and festivals program to the Police Department, shifts a portion of the Fleet Manager position to the Fleet fund, and reduces funding for professional services, travel and training, software, supplies, building repairs, and other operating costs following a review of department spending. Finally, the budget provides current service level adjustments to account for inflationary changes in salaries, benefits, and other ongoing operating costs.

Special fund changes include expanded investments in climate initiatives supported by franchise fees, including the addition of a Climate Director, funding for climate memberships, support for Evie carshare and EV Spot Network, and a Climate Infrastructure and Response Fund. The budget also reflects updates to assessment-related spending and financing, adds an Accounting Clerk II and an Accounting Technician II to support Treasury operations, and includes standard current service level adjustments.

Finally, the budget establishes a dedicated deferred maintenance program to address the City's backlog of facility repairs. The program funds building improvements and two positions for implementation and ongoing program management and is funded by a 0.5% increase in the City’s property tax levy over 2026.

Current Service Level Adjustments

Current service level adjustments reflect inflationary increases due to salary and benefit costs and adjustments of line-item budgets to track with recent spending trends.

	Change from 2026 Adopted Spending	Financing	FTE
Current service level adjustments	325,795	47,874	-
Subtotal:	325,795	47,874	-

Mayor's Proposed Changes

Department Budget Reductions

As part of an annual review of department spending, the 2027 budget reduces funding for professional services, intern and other personnel costs, travel and training, software, supplies, and building repair. The budget also shifts expenses for the Fleet Manager to the Fleet Services Fund.

	Change from 2026 Adopted Spending	Financing	FTE
Reduce personnel costs	(50,722)	-	-
Reduce professional services	(20,000)	-	-
Reduce travel and training	(4,000)	-	-
Reduce computer software	(50,000)	-	-
Reduce building repair	(10,000)	-	-
Reduce office supplies	(6,000)	-	-
Shift portion of Fleet Manager to special fund	(64,278)	-	(0.30)
Subtotal:	(205,000)	-	(0.30)

Events and Festivals Program

The 2027 budget shifts funding for the City's events and festivals program from the Office of Financial Services to the Police Department to better align budget authority with program administration.

	Spending	Financing	FTE
Shift events and festivals program to Police	(155,000)	-	-
Subtotal:	(155,000)	-	-

Payroll Accountant

Following the 2026 expiration of ARP funds, the 2027 budget repurposes an existing Accountant II position funded by ARP, shifting it to the General Fund as an Accountant IV position focused on citywide payroll and benefits administration. The position will provide specialized accounting support to strengthen coordination between Human Resources and the Office of Financial Services, improving the efficiency of work required to complete the Annual Comprehensive Financial Report.

	Spending	Financing	FTE
Payroll Accountant IV	164,796	-	1.00
Subtotal:	164,796	-	1.00

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**130,591**	**47,874**	**0.70**

200: City Grants — Financial Services

Budgets for grants administered by the Office of Financial Services are included in the City Grants Fund.

Current Service Level Adjustments

Current service level adjustments reflect inflationary increases due to salary and benefit costs and contract negotiations, adjustments of line-item budgets to track with recent spending trends, and technical changes to grant budgets to better align with anticipated annual grant activity.

	Change from 2026 Adopted Spending	Financing	FTE
Current service level adjustments	(2,335,384)	(2,335,384)	-
Subtotal:	(2,335,384)	(2,335,384)	-

Fund 200 Budget Changes Total	**(2,335,384)**	**(2,335,384)**	**-**

211: General Government Special Projects — Financial Services

OFS budgets the portion of revenues from the tax on hotel and motel rooms that is transferred to Visit Saint Paul in the General Government Special Projects Fund. Starting in 2024, this fund also includes the Electronic Payments project.

Current Service Level Adjustments

Current service level adjustments reflect inflationary increases to salary and benefit costs and removes budget for the Electronic Payments project to reflect final spenddown in 2026.

	Change from 2026 Adopted Spending	Financing	FTE
Electronic Payments project	(757,245)	(757,245)	-
Other current service level adjustments	7,500	7,500	-
Subtotal:	(749,745)	(749,745)	-

Mayor's Proposed Changes

Climate Initiatives

The 2027 budget increases dedicated funding for citywide climate initiatives supported by franchise fee revenues. Investments include a Climate Director position, funding for climate-related memberships and subscriptions, support for the Evie carshare and EV Spot Network programs, and a Climate Infrastructure and Response Fund.

	Change from 2026 Adopted Spending	Financing	FTE
Climate Director	194,874	194,874	1.00
Subscriptions and memberships	25,126	25,126	-
Evie carshare and EV Spot Network programs	140,000	140,000	-
Climate Infrastructure and Response Fund	140,000	140,000	-
Subtotal:	500,000	500,000	1.00

Fund 211 Budget Changes Total	**(249,745)**	**(249,745)**	**1.00**

215: Assessment Financing — Financial Services

The Assessment Fund serves as a repository for summary nuisance abatement, certificates of occupancy, and street construction assessments. Property owners are assessed for improvements that benefit their property.

Current Service Level Adjustments

Current service level adjustments reflect changes to line-item budgets to track with recent spending and revenue trends.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	(94,895)	(94,895)	-
Subtotal:	(94,895)	(94,895)	-

Mayor's Proposed Changes

Assessment Financing Updates

The 2027 budget reflects several updates to assessment-related spending and financing, including increases to the capital fund to cover Local Option Sales Tax (LOST) projects, and an increase to the General Fund to cover an increase in nuisance abatement assessment processing.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Update transfer for LOST projects	2,492,000	2,492,000	-
Update transfer for nuisance abatement projects	1,467,385	1,467,385	-
Subtotal:	3,959,385	3,959,385	-

Fund 215 Budget Changes Total	**3,864,490**	**3,864,490**	**-**

700: Internal Borrowing — Financial Services

Budgets for projects funded through internal borrowing are housed in the Internal Borrowing Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget			-
Subtotal:	-	-	-

Fund 700 Budget Changes Total	**-**	**-**	**-**

Budget for OFS's Real Estate division and portions of the Business Support and Treasury sections are housed in the Central Services Internal Fund.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	(30,207)	(30,207)	-
Subtotal:	(30,207)	(30,207)	-

Mayor's Proposed Changes

Staffing Updates

The 2027 budget adds funding for an Accounting Clerk II position to support Treasury operations within the Accounts Receivable and Debt and Investment functions. The position will improve efficiency in high-volume administrative processes, including payment processing, cash receipting, and other cash transaction processing. The budget also adds funding for an Accounting Tech II position to support the Assessments section in the Treasury office. This position will improve the City's ability to deliver timely and reliable assessment services to residents, property owners, and City departments. Both positions support the City's commitment to excellence in financial management practices and operational accountability.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Accounting Tech II	116,846	116,846	1.00
Accounting Clerk II	95,793	95,793	1.00
Subtotal:	212,639	212,639	2.00

Citywide Deferred Maintenance Program

The 2027 budget establishes a dedicated deferred maintenance program to address the City's growing backlog of facility repairs. Funding is provided for building improvements and two positions to oversee implementation, project planning, and ongoing program management. This program is funded by a 0.5% increase in the City's property tax levy, via a transfer from the General Fund.

	Spending	Financing	FTE
Deferred maintenance program staff	267,862	267,862	2.00
Building improvements	871,394	871,394	-
Subtotal:	1,139,256	1,139,256	2.00

	Spending	Financing	FTE
Fund 710 Budget Changes Total	**1,321,688**	**1,321,688**	**4.00**

The Fleet Services Fund includes the budget for citywide centralized fleet services.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. The budget also repurposes a vacant Garage Supervisor position to support the addition of a part-time Vehicle Trainee position, resulting in a decrease of 0.25 FTE.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	132,882	132,882	(0.25)
Subtotal:	132,882	132,882	(0.25)

Mayor's Proposed Changes

Fleet Manager

To better align operations and reduce pressure on the General Fund, the 2027 budget shifts a portion of the Fleet Manager position from the General Fund to the Fleet Services Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Shift Fleet Manager	67,638	67,638	0.30
Subtotal:	67,638	67,638	0.30

	Spending	Financing	FTE
Fund 731 Budget Changes Total	**200,520**	**200,520**	**0.05**

Financial Services Spending Reports

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,907,111	4,661,136	4,746,628	5,122,461	375,833
Services	131,074	309,497	258,262	79,020	(179,242)
Materials And Supplies	35,538	115,587	115,587	49,587	(66,000)
Total Spending by Major Account	**4,073,723**	**5,086,220**	**5,120,477**	**5,251,068**	**130,591**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10013100 - FINANCIAL SERVICES	3,013,346	3,543,679	3,771,024	3,944,218	173,194
10013110 - ERP OPERATIONS	516,945	664,868	425,628	460,212	34,584
10013200 - FINANCIAL EMPOWERMENT	531,848	722,673	768,825	846,638	77,813
10013210 - PROMOTE ST PAUL CITY FUNDING	11,583	155,000	155,000	-	(155,000)
Total Spending by Accounting Unit	**4,073,723**	**5,086,220**	**5,120,477**	**5,251,068**	**130,591**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	361,553	154,752	237,827	255,492	17,665
Services	1,141,878	3,404,780	3,321,705	968,656	(2,353,049)
Materials And Supplies	24,429	-	-	-	-
Program Expense	47,000	-	-	-	-
Additional Expenses	-	124,992	124,992	124,992	-
Other Financing Uses	91,820	-	-	-	-
Total Spending by Major Account	**1,666,680**	**3,684,524**	**3,684,524**	**1,349,140**	**(2,335,384)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20013400 - REAL ESTATE ENERGY GRANTS	72,727	-	-	-	-
20013700 - OFS FINANCIAL EMPOWERMENT GRANTS	1,592,427	3,684,524	3,684,524	1,349,140	(2,335,384)
20013800 - OFS PRIVATE GRANTS	1,525	-	-	-	-
Total Spending by Accounting Unit	**1,666,680**	**3,684,524**	**3,684,524**	**1,349,140**	**(2,335,384)**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	162,856	169,617	360,174	190,557
Services	557,925	1,906,572	1,644,570	1,179,142	(465,428)
Materials And Supplies	-	-	-	25,126	25,126
Additional Expenses	3,310,881	2,408,446	2,408,446	2,408,446	-
Total Spending by Major Account	**3,868,806**	**4,477,874**	**4,222,633**	**3,972,888**	**(249,745)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21113210 - SOCCER STADIUM SITE OPERATIONS	556,620	556,620	556,620	556,620	-
21113215 - VISIT SAINT PAUL CITY FUNDING	3,310,881	2,408,446	2,408,446	2,408,446	-
21113220 - RETURNING HOME ST. PAUL	-	19,391	19,391	19,391	-
21113300 - CLIMATE INITIATIVES	-	462,856	480,931	988,431	507,500
21113710 - COLLEGE BOUND INCENTIVE	30	-	-	-	-
21113820 - OFS ELECTRONIC PAYMENTS	1,275	1,030,561	757,245	-	(757,245)
Total Spending by Accounting Unit	**3,868,806**	**4,477,874**	**4,222,633**	**3,972,888**	**(249,745)**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 215 - ASSESSMENT FINANCING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	3,049,181	4,722,486	4,738,540	4,741,914	3,374
Program Expense	1,406,440	3,767,993	3,995,941	3,865,057	(130,884)
Other Financing Uses	2,444,603	3,670,000	5,332,500	9,324,500	3,992,000
Total Spending by Major Account	**6,900,224**	**12,160,479**	**14,066,981**	**17,931,471**	**3,864,490**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21513300 - LOCAL IMPROVEMENT ASMTS	5,600,984	9,445,422	11,351,924	15,216,414	3,864,490
21513305 - SPECIAL SERVICE DISTRICT	1,299,240	2,715,057	2,715,057	2,715,057	-
Total Spending by Accounting Unit	**6,900,224**	**12,160,479**	**14,066,981**	**17,931,471**	**3,864,490**

Fund: 300 - CITY DEBT SERVICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	379,907	445,751	458,262	454,498	(3,764)
Services	239,715	257,480	258,516	260,113	1,597
Materials And Supplies	106	3,456	3,456	3,456	-
Debt Service	729	312,500	312,500	312,500	-
Other Financing Uses	1,465,308	-	-	-	-
Total Spending by Major Account	**2,085,765**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
30013190 - GENERAL DEBT ADMINISTRATION	2,085,765	1,019,187	1,032,734	1,030,567	(2,167)
Total Spending by Accounting Unit	**2,085,765**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 700 - INTERNAL BORROWING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	1,492	-	-	-	-
Debt Service	2,486,501	21,475,065	20,375,065	20,375,065	-
Total Spending by Major Account	**2,487,994**	**21,475,065**	**20,375,065**	**20,375,065**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
70013706 - ENERGY INITIATIVE LOANS	1,492	-	-	-	-
70013712 - GREEN ENERGY LOANS	-	1,482,721	1,482,721	1,482,721	-
70013716 - SNELLING-MIDWAY DISTRICT STORMWATER	23,870	864,000	864,000	864,000	-
70013717 - HIGHLAND BRIDGE	2,462,632	8,028,344	8,028,344	8,028,344	-
70013718 - THE HEIGHTS LINE OF CREDIT	-	10,000,000	10,000,000	10,000,000	-
70013719 - RSWF - TRASH TRUCKS	-	1,100,000	-	-	-
Total Spending by Accounting Unit	**2,487,994**	**21,475,065**	**20,375,065**	**20,375,065**	**-**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,483,073	3,380,229	3,579,664	4,206,276	626,612
Services	3,206,571	4,824,451	4,013,129	4,141,454	128,325
Materials And Supplies	668,766	458,438	458,438	458,438	-
Program Expense	-	16,000	16,000	16,000	-
Capital Outlay	229,319	13,036	13,036	884,430	871,394
Debt Service	-	188,000	188,000	-	(188,000)
Other Financing Uses	47,151	437,151	360,914	244,271	(116,643)
Total Spending by Major Account	**7,634,879**	**9,317,305**	**8,629,181**	**9,950,869**	**1,321,688**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71013205 - ERP MAINTENANCE	1,727,514	2,606,880	2,016,342	2,029,338	12,996
71013305 - TREASURY FISCAL SERVICE	960,831	1,109,820	1,139,159	1,288,465	149,306
71013310 - ASSESSMENTS	590,119	976,111	960,178	1,022,061	61,883
71013405 - DESIGN GROUP	444,167	648,818	669,982	713,356	43,374
71013410 - CITY HALL ANNEX	2,393,886	2,682,841	2,702,922	2,600,537	(102,385)
71013415 - RE ADMIN AND SERVICE FEES	680,552	561,926	580,979	609,054	28,075
71013420 - ENERGY INITIATIVES COORDINATOR	185,835	181,710	189,166	224,566	35,400
71013430 - CHIEF OFFICERS	651,975	549,199	370,453	324,236	(46,217)
71013435 - DEFERRED MAINTENANCE	-	-	-	1,139,256	1,139,256
Total Spending by Accounting Unit	**7,634,879**	**9,317,305**	**8,629,181**	**9,950,869**	**1,321,688**

Spending Plan by Department: Financial Services

Budget Year: 2027

Fund: 731 - OFS FLEET

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,204,609	3,705,062	4,079,138	4,254,302	175,164
Services	1,050,774	1,369,448	1,389,044	1,414,400	25,356
Materials And Supplies	2,607,533	3,275,911	3,275,911	3,275,911	-
Capital Outlay	2,562,184	3,037,674	3,037,674	3,037,674	-
Debt Service	303,288	641,475	641,475	641,475	-
Other Financing Uses	1,881,148	4,523	4,523	4,523	-
Total Spending by Major Account	**11,609,536**	**12,034,093**	**12,427,765**	**12,628,285**	**200,520**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73113700 - FLEET SERVICES	11,609,536	12,034,093	12,427,765	12,628,285	200,520
Total Spending by Accounting Unit	**11,609,536**	**12,034,093**	**12,427,765**	**12,628,285**	**200,520**

Financial Services Financing Reports

Financing Plan by Department: Financial Services

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	155,000	155,000	155,000	155,000	-
Charges For Services	95,544	70,700	90,508	90,508	-
Investment Earnings	0	-	-	-	-
Miscellaneous Revenue	-	20,000	20,000	-	(20,000)
Other Financing Sources	304,333	306,581	306,581	374,455	67,874
Total Financing by Major Account	**554,877**	**552,281**	**572,089**	**619,963**	**47,874**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10013100 - FINANCIAL SERVICES	281,302	253,969	273,777	301,002	27,225
10013120 - INTEREST POOL	0	-	-	-	-
10013200 - FINANCIAL EMPOWERMENT	118,575	123,312	123,312	163,961	40,649
10013210 - PROMOTE ST PAUL CITY FUNDING	155,000	175,000	175,000	155,000	(20,000)
Total Financing by Accounting Unit	**554,877**	**552,281**	**572,089**	**619,963**	**47,874**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	347,102	148,044	148,044	148,044	-
Miscellaneous Revenue	1,203,451	3,536,480	3,536,480	1,201,096	(2,335,384)
Total Financing by Major Account	**1,550,553**	**3,684,524**	**3,684,524**	**1,349,140**	**(2,335,384)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20013700 - OFS FINANCIAL EMPOWERMENT GRANTS	1,440,553	3,684,524	3,684,524	1,349,140	(2,335,384)
20013800 - OFS PRIVATE GRANTS	110,000	-	-	-	-
Total Financing by Accounting Unit	**1,550,553**	**3,684,524**	**3,684,524**	**1,349,140**	**(2,335,384)**

Financing Plan by Department: Financial Services

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	3,030,292	2,408,446	2,408,446	2,408,446	-
Charges For Services	556,620	-	-	-	-
Investment Earnings	52,173	-	-	-	-
Miscellaneous Revenue	-	556,620	556,620	556,620	-
Other Financing Sources	1,496,938	1,512,808	1,257,567	1,007,822	(249,745)
Total Financing by Major Account	**5,136,023**	**4,477,874**	**4,222,633**	**3,972,888**	**(249,745)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21113210 - SOCCER STADIUM SITE OPERATIONS	556,620	556,620	556,620	556,620	-
21113215 - VISIT SAINT PAUL CITY FUNDING	3,030,292	2,408,446	2,408,446	2,408,446	-
21113220 - RETURNING HOME ST. PAUL	-	19,391	19,391	19,391	-
21113300 - CLIMATE INITIATIVES	-	462,856	480,931	988,431	507,500
21113700 - COLLEGE BOUND SEED	317	-	-	-	-
21113710 - COLLEGE BOUND INCENTIVE	143,676	-	-	-	-
21113820 - OFS ELECTRONIC PAYMENTS	1,405,118	1,030,561	757,245	-	(757,245)
Total Financing by Accounting Unit	**5,136,023**	**4,477,874**	**4,222,633**	**3,972,888**	**(249,745)**

Financing Plan by Department: Financial Services

Budget Year: 2027

Fund: 215 - ASSESSMENT FINANCING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Assessments	6,581,821	8,290,868	9,109,868	10,140,868	1,031,000
Miscellaneous Revenue	-	(15,000)	(15,000)	(15,000)	-
Other Financing Sources	182,725	3,884,611	4,972,113	7,805,603	2,833,490
Total Financing by Major Account	**6,764,545**	**12,160,479**	**14,066,981**	**17,931,471**	**3,864,490**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21513300 - LOCAL IMPROVEMENT ASMTS	5,457,968	9,445,422	11,351,924	15,216,414	3,864,490
21513305 - SPECIAL SERVICE DISTRICT	1,276,259	2,715,057	2,715,057	2,715,057	-
21513310 - DISEASED TREE ASSESSMENTS	30,319	-	-	-	-
Total Financing by Accounting Unit	**6,764,545**	**12,160,479**	**14,066,981**	**17,931,471**	**3,864,490**

Fund: 300 - CITY DEBT SERVICE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	3,065,152	1,749,203	2,674,437	2,191,250	(483,187)
Intergovernmental Revenue	38,150	-	-	-	-
Charges For Services	100,639	100,000	100,000	100,000	-
Investment Earnings	809,850	584,950	585,050	585,050	-
Other Financing Sources	2,872,989	(1,414,966)	(2,326,753)	(1,845,733)	481,020
Total Financing by Major Account	**6,886,781**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
30013190 - GENERAL DEBT ADMINISTRATION	6,886,781	1,019,187	1,032,734	1,030,567	(2,167)
Total Financing by Accounting Unit	**6,886,781**	**1,019,187**	**1,032,734**	**1,030,567**	**(2,167)**

Financing Plan by Department: Financial Services

Budget Year: 2027

Fund: 700 - INTERNAL BORROWING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	-	10,000,000	10,000,000	10,000,000	-
Investment Earnings	16,698	46,750	40,876	56,312	15,436
Other Financing Sources	341,698	11,428,315	10,334,189	10,318,753	(15,436)
Total Financing by Major Account	**358,396**	**21,475,065**	**20,375,065**	**20,375,065**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
70013704 - LOWERTOWN BALLPARK LOAN	59,977	-	-	-	-
70013706 - ENERGY INITIATIVE LOANS	15,766	-	-	-	-
70013709 - OTC PHONES	(44)	-	-	-	-
70013710 - SNELLING MIDWAY REMEDIATION	190,435	-	-	-	-
70013712 - GREEN ENERGY LOANS	92,818	1,482,721	1,482,721	1,482,721	-
70013714 - CHANGSHA CHINA FRIENDSHIP GARDEN	(123)	-	-	-	-
70013715 - CHA EXTERIOR RESTORATION	(433)	-	-	-	-
70013716 - SNELLING-MIDWAY DISTRICT STORMWATER	-	864,000	864,000	864,000	-
70013717 - HIGHLAND BRIDGE	-	8,028,344	8,028,344	8,028,344	-
70013718 - THE HEIGHTS LINE OF CREDIT	-	10,000,000	10,000,000	10,000,000	-
70013719 - RSWF - TRASH TRUCKS	-	1,100,000	-	-	-
Total Financing by Accounting Unit	**358,396**	**21,475,065**	**20,375,065**	**20,375,065**	**-**

Financing Plan by Department: Financial Services

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	6,900	8,000	8,000	8,000	-
Charges For Services	7,106,090	6,528,555	7,509,901	7,887,238	377,337
Miscellaneous Revenue	52,232	-	-	-	-
Other Financing Sources	85,558	2,780,750	1,111,280	2,055,631	944,351
Total Financing by Major Account	**7,250,780**	**9,317,305**	**8,629,181**	**9,950,869**	**1,321,688**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71013205 - ERP MAINTENANCE	1,671,621	2,606,880	2,016,342	2,029,338	12,996
71013305 - TREASURY FISCAL SERVICE	996,769	1,109,820	1,139,159	1,288,465	149,306
71013310 - ASSESSMENTS	1,113,246	976,111	960,178	1,022,061	61,883
71013405 - DESIGN GROUP	562,291	648,818	669,982	713,356	43,374
71013410 - CITY HALL ANNEX	1,952,935	2,682,841	2,702,922	2,600,537	(102,385)
71013415 - RE ADMIN AND SERVICE FEES	218,929	561,926	580,979	609,054	28,075
71013420 - ENERGY INITIATIVES COORDINATOR	177,645	181,710	189,166	224,566	35,400
71013430 - CHIEF OFFICERS	557,345	549,199	370,453	324,236	(46,217)
71013435 - DEFERRED MAINTENANCE	-	-	-	1,139,256	1,139,256
Total Financing by Accounting Unit	**7,250,780**	**9,317,305**	**8,629,181**	**9,950,869**	**1,321,688**

Financing Plan by Department: Financial Services

Budget Year: 2027

Fund: 731 - OFS FLEET

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	7,026,470	8,107,500	8,107,500	8,107,500	-
Miscellaneous Revenue	54,783	7,500	7,500	7,500	-
Other Financing Sources	4,930,313	3,919,093	4,312,765	4,513,285	200,520
Total Financing by Major Account	**12,011,566**	**12,034,093**	**12,427,765**	**12,628,285**	**200,520**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73113700 - FLEET SERVICES	12,011,566	12,034,093	12,427,765	12,628,285	200,520
Total Financing by Accounting Unit	**12,011,566**	**12,034,093**	**12,427,765**	**12,628,285**	**200,520**

Fire

2027 Proposed Budget: Fire

Department Mission: We protect the people of Saint Paul with public education, fire suppression, rescue, and emergency medical services. We partner with the community to mitigate risks and respond to all calls for services with skill, dedication, and compassion.

Learn More: stpaul.gov/fire

Department Facts

- **Total General Fund Budget:** $86,446,928
- **Total Special Fund Budget:** $8,217,405
- **Total FTEs:** 518.00
- 2025 total emergency responses: 66,428 (Fire 14,074 and EMS 55,083)
- 2025 total dollar loss due to arson: $2,866,749
- 2025 total property amount saved in excess of $882.6 million
- 15 cases charged due to fires in 2025
- 1,130 structure fires in 2025

Department Goals

- Provide all hazards response to fire, rescue, emergency medical services (EMS), and hazardous materials incidents.
- Prevent fires – especially home fires – through public education and outreach efforts.
- Close service gaps through infrastructure improvements and deployment changes.
- Identify and eliminate racial inequities in services, policies, and workforce composition.

Recent Accomplishments

- Additional fire station added with the opening of remodeled Fire Station 3 in November 2025.
- Implemented and established F-shift to reduce the number of overtime shifts.
- Anticipating receipt of an Insurance Services Office (ISO) Class 1 rating – the first city in Minnesota to achieve the classification.
- Department wide Suboxone rollout.
- Received 15 LUCAS devices from the University of Minnesota.
- Ordered second electric fire engine with Minnesota Pollution Control Agency grant.
- Awarded 2024 AFG Grant to support firefighter physicals, paramedic training, and incident command training.
- Built new fire training prop at training site.
- Received federal earmark funding of $1.25 million to replace burn building.
- Replaced 25 cardiac monitors.
- Established whole blood program which will be implemented in fall 2026.
- Expansion of inter-facility transports.
- Mobile Extracorporeal membrane oxygenation (ECMO) started, bringing ECMO from the hospital or directly to the street.

Fire Organizational Chart

Fire Chief
1.00 FTE

Administration
12.00 FTE

Fire Operations
458.00 FTE

Personnel
8.00 FTE

Emergency Medical Services
39.00 FTE

Total FTE 518.00

Department Division Descriptions

The Fire and Safety Department is managed by the Fire Chief and department support staff. It includes the following divisions:

- **Administration:** Manages budget and accounting, 24 department facilities, and information services.
- **Fire Operations:** Responds to all fire, hazardous materials, water, and technical rescue calls for service, providing suppression and specialty rescue response. There are 16 stations and 26 Fire apparatuses arranged into three geographic Fire Districts, each supervised by a District Chief. Three 24-hour shifts are supervised by a Deputy Chief to provide all hazard emergency response 365 days a year. This division also manages the fire investigations unit and the public safety garage staff.
- **Personnel:** Manages training, human resources, professional development, and health and wellness for the City's second largest department consisting of over 500 full-time employees. The training staff manages certifications, onboards 30-50 firefighters annually, administers classes and testing for a state-certified apprenticeship program, and ensures compliance with Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA), and industry-specific regulatory agencies.
- **Emergency Medical Services (EMS):** Responds to over 80% of the department's calls for service. This division consists of 18 Advanced Life Support (ALS) ambulances, 4 Basic Life Support (BLS) ambulances, non-emergency BLS transport services, and EMS special event staffing. The EMS partnership with Regions Hospital provides medical direction, continuing education, and supervision of clinical trials, all in effort to provide industry-leading prehospital patient care to the residents and visitors of Saint Paul.

Fiscal Summary: Fire

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	82,337,704	80,596,121	83,437,556	86,446,928	3,009,372	502.00	500.00
200: CITY GRANTS	1,096,493	899,564	765,092	1,477,092	712,000	-	-
211: GENERAL GOVT SPECIAL PROJECTS	-	-	269,622	284,112	14,490	1.00	1.00
222: FIRE RESPONSIVE SERVICES	2,877,847	1,977,475	1,787,297	1,772,500	(14,797)	1.00	1.00
722: EQUIPMENT SERVICE FIRE AND POLICE	4,739,694	4,459,903	4,553,467	4,683,701	130,234	16.00	16.00
Total	**91,051,737**	**87,933,062**	**90,813,034**	**94,664,333**	**3,851,299**	**520.00**	**518.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	20,699,299	19,320,729	22,147,730	26,022,406	3,874,676
200: CITY GRANTS	967,209	899,563	765,092	1,477,092	712,000
211: GENERAL GOVT SPECIAL PROJECTS	-	-	269,622	284,112	14,490
222: FIRE RESPONSIVE SERVICES	4,920,000	1,977,475	1,787,297	1,772,500	(14,797)
722: EQUIPMENT SERVICE FIRE AND POLICE	4,465,422	4,459,903	4,553,467	4,683,701	130,234
Total	**31,051,929**	**26,657,670**	**29,523,208**	**34,239,811**	**4,716,603**

Budget Changes Summary

The 2027 General Fund budget includes several funding and staffing changes for the Fire Department. The budget phases out the CARES unit, with its responsibilities absorbed by existing Emergency Medical Services (EMS) staff. This allows for the reduction of three Emergency Medical Technician (EMT) positions, one Deputy Fire Chief position, and associated non-employee expenses. The budget also reclassifies two Deputy Fire Chief positions to Fire Captain and eliminates a Service Worker position.

The budget includes a reallocation of expenses to better align with operational needs. This includes funding for three EMS Chiefs previously supported by expiring Public Safety Aid, increased vehicle repair and maintenance costs, funding to host two EMS Academies, and replacement of extrication equipment that has exceeded its useful life. These investments are offset by an adjustment to the department's attrition budget. The budget also reflects new revenue from interfacility transports, training prop rentals, and increased paramedic fee collections. Department revenue projections have been updated to better reflect current trends. Finally, the budget includes current service level adjustments for salaries, benefits, and other ongoing operating costs.

Special Fund changes include current service level, central service cost, and revenue adjustments.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments reflect inflationary increases in salaries, benefits, and departmental contributions to citywide services including the Energy Coordinator, Chief Officers, and property insurance, as well as workers compensation, utilities and supplies adjustments. The budget also reflects the planned removal of the one-time revenue from the sale of the former Fire Station 7. Additionally, the contractually required clothing allowance has increased. The budget includes a budget neutral expansion of F-Shift, with 13 promotions offset by a corresponding reduction in overtime expenditures, resulting in no net change to total FTEs. Finally, the budget removes an expiring transfer from Public Safety Aid.			
Planned removal of one-time revenue from sale of former Fire Station 7	-	(500,000)	-
F-Shift expansion - 13 promotions	455,933	-	-
F-Shift expansion - equivalent overtime reduction	(455,933)	-	-
Clothing allowance adjustment	12,513	-	-
Expiring Public Safety Aid transfer	(83,985)	(83,985)	-
Workers compensation adjustment	342,846	-	-
Utilities adjustments	18,000	-	-
Supplies adjustments	50,000	-	-
Other current service level adjustments	3,553,636	-	-
Subtotal:	3,893,010	(583,985)	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
CARES Unit			
The 2027 budget phases out the CARES Unit, with its responsibilities absorbed by existing Emergency Medical Technician (EMT) staff. Existing EMT positions in this unit will be reassigned within the department and their reductions achieved through natural attrition. This allows for the reduction of three EMT positions, one Deputy Fire Chief, and associated non-employee expenses.			
Deputy Fire Chief	(240,031)	-	(1.00)
Emergency Medical Technicians	(280,242)	-	(3.00)
Non-employee expenses	(199,384)	-	-
Subtotal:	(719,657)	-	(4.00)
Staffing Adjustments			
The budget includes the reduction in title of two Deputy Chiefs to Fire Captains and the removal of one Service Worker after the first quarter of the year.			
Reduce 2 Deputy Chief positions to Fire Captain	(105,698)	-	-
Remove Service Worker after Q1	(53,250)	-	(1.00)
Subtotal:	(158,948)	-	(1.00)

Budget Reallocation

The budget includes a reallocation of expenses to better align with operational needs. This includes funding for three Emergency Medical Services (EMS) Chiefs previously supported by expiring Public Safety Aid, increased vehicle repair and maintenance costs, funding to host two EMS academies, and replacement of extrication equipment that has exceeded its useful life. These investments are offset by an adjustment to the department's attrition budget.

Attrition adjustment	(1,500,000)	-	-
EMS Chiefs	594,967	-	3.00
Vehicle costs (repairs/parts)	500,000	-	-
2 EMS academies	300,000	-	-
Extrication equipment (year 1 of 4)	100,000	-	-
Subtotal:	(5,033)	-	3.00

Interfacility Transports

The 2027 budget includes new revenue from interfacility transport opportunities, including transports to United Hospital as well as mileage increases and fees for non-emergent transport fees.

Interfacility transports - United Hospital	-	114,000	-
Interfacility mileage increase	-	114,000	-
Non-emergent transport fee	-	63,000	-
Subtotal:	-	291,000	-

Paramedic Fee Revenue Updates

The 2027 budget includes new paramedic fee revenue from increased mileage rates, non-resident surcharges, non-transport fee increases, non-transport accident charges, as well as a 12% increase for EMS runs. An ongoing, volume-based paramedic fee increase is also included.

Increase mileage rate from $19 to $40	-	430,406	-
Non-resident surcharge	-	100,000	
Non-transport fee increase	-	300,000	
Charge for non-transport accidents	-	50,000	
12% increase for EMS	-	270,000	-
Volume-based increase	-	1,765,137	-
Subtotal:	-	2,915,543	-

Training Prop

The 2027 budget includes a new revenue source generated by renting the live burn training prop to fire departments outside the City. This new revenue stream has growth potential as additional fire departments throughout the metro area take advantage of this training opportunity.

Training prop rental	-	125,000	-
Subtotal:	-	125,000	-

Other Revenue Updates

The 2027 budget includes adjustments to Fire Department revenues based on increased EMS service volume and other inflationary factors. BLS transport, Fire Intergovernmental Transfer (IGT), Paramedic Standby, and Fire Protection Service revenues have been adjusted to more accurately reflect historical actuals and current projections.

BLS transport revenue	-	1,002,118	-
Fire IGT	-	(25,000)	-
Paramedic Standby	-	100,000	-
Fire Protection Services	-	50,000	-
Subtotal:	-	1,127,118	-

Fund 100 Budget Changes Total	**3,009,372**	**3,874,676**	**(2.00)**

200: City Grants — Fire

The Fire department receives grants from the Federal Emergency Management Agency (FEMA) and the Department of Homeland Security, used to assist firefighters with specialized equipment.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include decreases in salary and benefits costs. In addition, spending authority for multiple grants will be adjusted based on previous year's spending levels.			
Grant adjustments	719,932	719,932	-
Other current service level adjustments, including prior year corrections	(7,932)	(7,932)	-
Subtotal:	712,000	712,000	-
Fund 200 Budget Changes Total	**712,000**	**712,000**	**-**

211: General Government Special Projects — Fire

Budgets for the Opioid Settlement administered by the Fire department are included in the Special Projects Fund.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include increases in salary and benefits costs.			
Current service level adjustments	14,490	14,490	-
Subtotal:	14,490	14,490	-
Fund 211 Budget Changes Total	**14,490**	**14,490**	**-**

222: Fire Responsive Services — Fire

The Fire Special Revenue budgets fund the EMS Academy, basic life support (BLS) Transports, firefighting equipment, training, and public safety vehicles.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and adjustments to department contributions to citywide services such as central service fees and property insurance. The budget also removes a expiring transfer from Public Safety Aid.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Expiring Public Safety Aid transfer	(43,999)	(43,999)	-
Other current service level adjustments	29,202	29,202	-
Subtotal:	(14,797)	(14,797)	-

	Spending	Financing	FTE
Fund 222 Budget Changes Total	**(14,797)**	**(14,797)**	**-**

722: Equipment Service Fire and Police — Fire

Operations of the Public Safety Garage, which provides maintenance for both Police and Fire, are budgeted in this fund.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and adjustments to department contributions to citywide services such as central service fees and property insurance.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Other current service level adjustments	130,234	130,234	-
Subtotal:	130,234	130,234	-

	Spending	Financing	FTE
Fund 722 Budget Changes Total	**130,234**	**130,234**	**-**

Fire Spending Reports

Spending Plan by Department: Fire

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	60,858,352	74,803,130	77,636,542	80,002,434	2,365,892
Services	3,328,588	2,882,017	2,870,665	3,403,463	532,798
Materials And Supplies	3,877,900	2,829,777	2,849,152	2,916,031	66,879
Additional Expenses	529,896	25,000	25,000	25,000	-
Capital Outlay	-	56,197	56,197	100,000	43,803
Other Financing Uses	13,742,968	-	-	-	-
Total Spending by Major Account	**82,337,704**	**80,596,121**	**83,437,556**	**86,446,928**	**3,009,372**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10022100 - FIRE ADMINISTRATION	1,927,979	1,865,188	1,941,857	1,972,918	31,061
10022105 - FIRE EXECUTIVE SERVICES	22,542	27,575	27,575	27,575	-
10022110 - FIRE HEALTH AND SAFETY	203,423	577,990	217,293	217,293	-
10022115 - FIRE STATION MAINTENANCE	1,421,807	1,510,411	1,523,477	1,587,091	63,614
10022120 - FIREFIGHTER CLOTHING	375,310	398,661	418,036	430,549	12,513
10022145 - EMS ACADEMY	-	-	-	300,000	300,000
10022200 - FIRE PLANS AND TRAINING	621,723	740,706	773,704	829,012	55,308
10022205 - EMERGENCY MEDICAL SERVICE FIRE	2,078,207	1,743,862	1,747,792	1,751,296	3,504
10022210 - FIRE FIGHTING AND PARAMEDICS	73,433,613	70,437,033	73,225,259	76,249,758	3,024,499
10022220 - BLS	1,505,946	2,346,109	2,550,249	2,719,255	169,006
10022235 - CARES PROGRAM	450,398	618,261	668,551	-	(668,551)
10022300 - COMMUNITY ENGAGEMENT	296,755	330,324	343,763	362,181	18,418
Total Spending by Accounting Unit	**82,337,704**	**80,596,121**	**83,437,556**	**86,446,928**	**3,009,372**

Spending Plan by Department: Fire

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	207,438	169,271	151,552	338,249	186,697
Services	500,492	522,560	342,813	807,271	464,458
Materials And Supplies	318,840	131,658	150,727	131,019	(19,708)
Capital Outlay	69,723	76,075	120,000	200,553	80,553
Total Spending by Major Account	**1,096,493**	**899,564**	**765,092**	**1,477,092**	**712,000**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20022800 - ASSISTANCE TO FIREFIGHTER	559,508	121,658	120,000	679,544	559,544
20022815 - HAZ MAT - ERT	217,070	204,049	278,000	299,954	21,954
20022820 - MN POLLUTION CONTROL GRANT	-	-	-	80,553	80,553
20022890 - HOMELAND SECURITY FIRE	43,819	81,624	54,652	50,000	(4,652)
20022900 - FIRE DEPARTMENT PRIVATE GRANTS	-	-	1,043	-	(1,043)
20022950 - MBFTE	276,096	492,233	311,397	367,041	55,644
Total Spending by Accounting Unit	**1,096,493**	**899,564**	**765,092**	**1,477,092**	**712,000**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	-	269,622	284,112	14,490
Total Spending by Major Account	**-**	**-**	**269,622**	**284,112**	**14,490**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21122700 - FIRE OPIOID SETTLEMENT	-	-	269,622	284,112	14,490
Total Spending by Accounting Unit	**-**	**-**	**269,622**	**284,112**	**14,490**

Spending Plan by Department: Fire

Budget Year: 2027

Fund: 222 - FIRE RESPONSIVE SERVICES

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	180,249	418,525	376,598	362,501	(14,097)
Services	132,530	264,678	164,085	163,385	(700)
Materials And Supplies	14,727	211,272	163,614	163,614	-
Additional Expenses	719,978	1,083,000	1,083,000	1,083,000	-
Capital Outlay	1,819,866	-	-	-	-
Debt Service	10,496	-	-	-	-
Total Spending by Major Account	**2,877,847**	**1,977,475**	**1,787,297**	**1,772,500**	**(14,797)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22222130 - FIRE BADGE AND EMBLEM	2,000	2,000	2,000	2,000	-
22222140 - FIRE TRAINING	-	23,200	23,200	23,200	-
22222145 - EMS ACADEMY	68,543	197,882	-	-	-
22222150 - BLS TRANSPORTS	215,505	472,337	480,390	466,293	(14,097)
22222155 - FIRE FIGHTING EQUIPMENT	1,871,821	179,056	178,707	178,007	(700)
22222160 - PARAMEDIC FEDERAL REIMBURSE	719,978	1,083,000	1,083,000	1,083,000	-
22222305 - FIRE RISK WATCH	-	20,000	20,000	20,000	-
Total Spending by Accounting Unit	**2,877,847**	**1,977,475**	**1,787,297**	**1,772,500**	**(14,797)**

Spending Plan by Department: Fire

Budget Year: 2027

Fund: 722 - EQUIPMENT SERVICE FIRE AND POLICE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,719,929	1,938,311	2,027,693	2,146,056	118,363
Services	388,168	253,113	257,295	269,166	11,871
Materials And Supplies	2,599,350	2,230,923	2,230,923	2,230,923	-
Capital Outlay	32,247	37,556	37,556	37,556	-
Total Spending by Major Account	**4,739,694**	**4,459,903**	**4,553,467**	**4,683,701**	**130,234**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
72222160 - FIRE POLICE VEHICLE MAINT	4,739,694	4,459,903	4,553,467	4,683,701	130,234
Total Spending by Accounting Unit	**4,739,694**	**4,459,903**	**4,553,467**	**4,683,701**	**130,234**

Fire Financing Reports

Financing Plan by Department: Fire

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	1,504,666	1,200,000	1,000,000	975,000	(25,000)
Charges For Services	18,953,214	18,029,000	20,551,745	25,035,406	4,483,661
Miscellaneous Revenue	153,190	4,000	4,000	4,000	-
Other Financing Sources	88,229	87,729	591,985	8,000	(583,985)
Total Financing by Major Account	**20,699,299**	**19,320,729**	**22,147,730**	**26,022,406**	**3,874,676**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10022100 - FIRE ADMINISTRATION	28,812	29,000	529,000	29,000	(500,000)
10022110 - FIRE HEALTH AND SAFETY	13,793	-	-	-	-
10022115 - FIRE STATION MAINTENANCE	5,634	-	-	-	-
10022200 - FIRE PLANS AND TRAINING	-	-	-	125,000	125,000
10022205 - EMERGENCY MEDICAL SERVICE FIRE	15,824,028	15,900,000	18,234,863	21,125,406	2,890,543
10022210 - FIRE FIGHTING AND PARAMEDICS	2,270,017	871,729	875,985	942,000	66,015
10022220 - BLS	2,198,127	2,300,000	2,197,882	3,200,000	1,002,118
10022225 - ALS INTERFACILITY TRANSPORTS	155,314	60,000	150,000	150,000	-
10022235 - CARES PROGRAM	180,046	150,000	150,000	150,000	-
10022240 - INTERFACILITY TRANSPORTS	-	-	-	291,000	291,000
10022300 - COMMUNITY ENGAGEMENT	23,528	10,000	10,000	10,000	-
Total Financing by Accounting Unit	**20,699,299**	**19,320,729**	**22,147,730**	**26,022,406**	**3,874,676**

Financing Plan by Department: Fire

Budget Year: 2027

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	721,073	203,281	174,652	810,097	635,445
Miscellaneous Revenue	246,136	696,282	590,440	666,995	76,555
Total Financing by Major Account	**967,209**	**899,563**	**765,092**	**1,477,092**	**712,000**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20022800 - ASSISTANCE TO FIREFIGHTER	494,172	121,657	120,000	679,544	559,544
20022815 - HAZ MAT - ERT	226,900	204,049	278,000	299,954	21,954
20022820 - MN POLLUTION CONTROL GRANT	-	-	-	80,553	80,553
20022890 - HOMELAND SECURITY FIRE	-	81,624	54,652	50,000	(4,652)
20022900 - FIRE DEPARTMENT PRIVATE GRANTS	-	-	1,043	-	(1,043)
20022950 - MBFTE	246,136	492,233	311,397	367,041	55,644
Total Financing by Accounting Unit	**967,209**	**899,563**	**765,092**	**1,477,092**	**712,000**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	-	269,622	284,112	14,490
Total Financing by Major Account	**-**	**-**	**269,622**	**284,112**	**14,490**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21122700 - FIRE OPIOID SETTLEMENT	-	-	269,622	284,112	14,490
Total Financing by Accounting Unit	**-**	**-**	**269,622**	**284,112**	**14,490**

Financing Plan by Department: Fire

Budget Year: 2027

Fund: 222 - FIRE RESPONSIVE SERVICES

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	719,978	1,083,000	1,083,000	1,083,000	-
Charges For Services	418,805	653,650	461,591	491,493	29,902
Miscellaneous Revenue	3,075	20,000	20,000	20,000	-
Other Financing Sources	3,778,142	220,825	222,706	178,007	(44,699)
Total Financing by Major Account	**4,920,000**	**1,977,475**	**1,787,297**	**1,772,500**	**(14,797)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22222130 - FIRE BADGE AND EMBLEM	896	2,000	2,000	2,000	-
22222135 - FIRE PRIVATE DONATIONS	3,025	-	-	-	-
22222140 - FIRE TRAINING	-	23,200	23,200	23,200	-
22222145 - EMS ACADEMY	-	197,882	-	-	-
22222150 - BLS TRANSPORTS	459,678	472,337	480,390	466,293	(14,097)
22222155 - FIRE FIGHTING EQUIPMENT	3,736,423	179,056	178,707	178,007	(700)
22222160 - PARAMEDIC FEDERAL REIMBURSE	719,978	1,083,000	1,083,000	1,083,000	-
22222305 - FIRE RISK WATCH	-	20,000	20,000	20,000	-
Total Financing by Accounting Unit	**4,920,000**	**1,977,475**	**1,787,297**	**1,772,500**	**(14,797)**

Financing Plan by Department: Fire

Budget Year: 2027

Fund: 722 - EQUIPMENT SERVICE FIRE AND POLICE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	500	180,000	10,000	10,000	-
Charges For Services	4,441,375	4,279,903	4,543,467	4,673,701	130,234
Miscellaneous Revenue	23,547	-	-	-	-
Total Financing by Major Account	**4,465,422**	**4,459,903**	**4,553,467**	**4,683,701**	**130,234**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
72222160 - FIRE POLICE VEHICLE MAINT	4,465,422	4,459,903	4,553,467	4,683,701	130,234
Total Financing by Accounting Unit	**4,465,422**	**4,459,903**	**4,553,467**	**4,683,701**	**130,234**

General Government Accounts

2027 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, 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:** $23,530,602
- **Total Special Fund Budget:** $9,430,728
- **Total FTEs:** 10.00

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

- 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.

Fiscal Summary: General Government

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	16,657,726	18,570,655	20,689,306	23,530,602	2,841,296	-	-
200: CITY GRANTS	55,854,668	39,013,943	11,474,789	-	(11,474,789)	-	-
211: GENERAL GOVT SPECIAL PROJECTS	4,063,129	4,961,080	11,835,912	7,090,231	(4,745,681)	10.00	10.00
710: CENTRAL SERVICE FUND	2,504,548	3,976,703	3,979,753	2,340,497	(1,639,256)	-	-
Total	**79,080,071**	**66,522,381**	**47,979,760**	**32,961,330**	**(15,018,430)**	**10.00**	**10.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	312,151,556	321,595,177	335,496,597	352,557,621	17,061,024
200: CITY GRANTS	55,493,247	39,013,943	11,474,789	-	(11,474,789)
211: GENERAL GOVT SPECIAL PROJECTS	12,056,044	4,961,080	11,835,912	7,090,231	(4,745,681)
710: CENTRAL SERVICE FUND	2,426,206	3,976,703	3,979,753	2,340,497	(1,639,256)
Total	**382,127,053**	**369,546,903**	**362,787,051**	**361,988,349**	**(798,702)**

Budget Changes Summary

The 2027 budget contains several changes to major General Fund revenues, which are recorded in General Government Accounts, including a 6.8 percent 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 2027. See the "Major General Fund Revenues" section for more detail. The General Fund expenditure budget includes a $1,139,256 transfer to the Central Service Fund for deferred maintenance and a $500,000 transfer to the Office of Financial Services for climate-related investments.

The General Government Grant Fund includes the planned removal of American Rescue Plan funding that expires at the end of 2026.

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 and other public safety initiatives. Settlement payouts from opioid manufacturers and distributors, which were previously housed in the General Government budget, were moved to department budgets in 2026. This fund carries forward $1,000,000 in one-time funding to address the opioid and fentanyl crisis.

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 investments in a virtual Chief Information Officer ($120,000) and grants management software ($115,000).

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

Current Service Level Adjustments

Current service level adjustments include increases in the contribution to the Central Service Fund for citywide technology costs, City Hall rental costs, central service revenue, city-paid assessments for tax-exempt properties, the debt fund transfer for public safety vehicles, and the Green Energy Loan Fund. Also reflected are the planned removals of contingency funding added in the 2026 Adopted Budget, a one-time transfer to the General Government Special Projects Fund for the Listening House Work Now Program, a reduction in Economic Development STAR for General Fund maintenance, and a one-time transfer from the Housing and Redevelopment Authority (HRA) for District Council operations. The 2027 budget also shifts the District Council budget to the PED General Fund. This is a technical change and does not impact program operations.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Update citywide technology budget	2,194,734	-	-
City Hall rent increase	35,000	-	-
Update assessments on tax-exempt properties	281,892	-	-
Increase transfer to debt fund for public safety vehicles	100,000	-	-
Update Green Energy Loan Fund budget	75,549	-	-
Shift software budget from OTC General Fund to Enterprise Technology Fund	195,000	-	-
Move District Council budget to PED General Fund	(1,700,927)	(78,146)	-
Planned removal of contingency funding	(644,784)	-	-
Planned removal of one-time transfer for Listening House Work Now Program	(75,000)	-	-
Reduce transfer from Economic Development STAR for General Fund capital	-	(204,542)	-
Planned removal of one-time transfer from HRA Parking Fund for District Councils	-	(345,000)	-
Update central service fee revenue	-	721,302	-
Other current service level adjustments	380,576	-	-
Subtotal:	842,040	93,614	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Property Tax Levy Increase			
The 2027 budget includes a 6.8% increase in the property tax levy over 2026. The increase consists of 4.05 percentage points for the City General Fund, 0.5 percentage points for a dedicated deferred maintenance program, 1.62 percentage points for debt service, 0.6 percentage points for the Library General Fund, and 0.03 percentage points for the Port Authority. Debt service, the Library General Fund, and the Port Authority are budgeted separately. The amount levied for deferred maintenance establishes a dedicated program to address the City's growing backlog of facility repairs, with funding transferred to an Office of Financial Services (OFS) special fund for building improvements and two positions to oversee implementation and ongoing program management. This supplements the deferred maintenance funding in the Capital Improvement Budget.			
4.05% for City General Fund operations	-	9,226,321	-
0.5% for Deferred Maintenance Program	1,139,256	1,139,256	-
Subtotal:	1,139,256	10,365,577	-
Climate Investments			
The 2027 budget allocates an additional $500,000 of franchise fee revenue for a Climate Director, a Climate Infrastructure and Response Fund, support for Evie and EV Spot Network, and climate-related subscriptions and membership fees. This appropriation will be transferred to the Climate Initiatives Fund in OFS. More information can be found in the OFS section.			
Transfer to OFS Climate Initiatives Fund	500,000	-	-
Subtotal:	500,000	-	-
PAULIE Permitting and Licensing System			
The 2027 budget funds the PAULIE permitting and licensing system through a combination of sources. The General Fund will transfer $360,000 to the Enterprise Technology Fund for a portion of the costs. The remaining costs will come from a transfer from the Innovation Technology Fund and special fund charges.			
Transfer to Enterprise Technology Fund for PAULIE costs	360,000	-	-
Subtotal:	360,000	-	-
Revenue Adjustments			
The 2027 budget includes a variety of revenue adjustments. See the "Major General Fund Revenues" section for more details.			
Local Government Aid (formula-driven increase)	-	351,604	-
One-time increase in STAR for General Fund capital costs	-	452,240	-
Increase in STAR for General Fund capital costs	-	800,000	-
Police pension aid	-	500,000	-
Fire insurance premium surcharge	-	1,000,000	-
Police/Fire disability benefit	-	300,000	-
Interest earnings	-	497,989	-
Franchise fees	-	2,700,000	-
Subtotal:	-	6,601,833	-
Fund 100 Budget Changes Total	**2,841,296**	**17,061,024**	**-**

200: City Grants — General Government

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

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
The 2027 budget removes all American Rescue Plan (ARP) appropriations in compliance with federal guidelines mandating that all ARP funds be spent by the end of 2026.			
Remove ARP budgets	(11,474,789)	(11,474,789)	-
Subtotal:	(11,474,789)	(11,474,789)	-

Fund 200 Budget Changes Total	**(11,474,789)**	**(11,474,789)**	**-**

211: General Government Special Projects — General Government

Budgets for the State Public Safety Aid and the Opioid Settlement administered by General Government Accounts are included in the Special Projects Fund, as well as spending and revenue associated with citywide benefits administration.

Current Service Level Adjustments

Change from 2026 Adopted

Current service level adjustments include the planned removal of one-time budgets, including investments in addressing the opioid/fentanyl crisis, cybersecurity, and the Listening House Work Now program.

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds will continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The remaining funds for the General Government Services project, including an Accountant II position, were removed per the Global Agreement. This project was established to administer grant matching and City payroll expenses.

	Spending	Financing	FTE
Remove one-time opioid/fentanyl crisis investment	(1,000,000)	(1,000,000)	-
Remove one-time funding for cyber investments from the HRA	(655,000)	(655,000)	-
Remove one-time funding for Listening House Work Now program	(100,000)	(100,000)	-
Remove budgets for General Government Services project	(607,669)	(607,669)	(1.00)
Subtotal:	(2,362,669)	(2,362,669)	(1.00)

Mayor's Proposed Changes	Change from 2026 Adopted		
	Spending	Financing	FTE
General Government Services			
The 2027 Mayor's Proposed Budget authorizes the use of unspent funds for the General Government Services project beyond the planned 2026 sunset.			
Carryforward of General Government Services funding	316,978	316,978	
Subtotal:	316,978	316,978	-
One-Time Opioid/Fentanyl Crisis Investment			
In 2022 the City began receiving payouts as part of a settlement from opioid manufacturers and distributors. The funds will be dedicated towards the treatment and prevention of opioid use disorder. The 2026 budget invested $1 million to address the crisis and the 2027 budget carries forward remaining unspent funding.			
Carryforward one-time opioid/fentanyl crisis investment	1,000,000	1,000,000	-
Subtotal:	1,000,000	1,000,000	-
Adjustments to Public Safety Aid			
The State of Minnesota awarded Saint Paul $13.6 million dedicated to public safety aid spending in the 2023 legislative session. In 2024 funding was allocated towards initiatives aimed at reducing gun violence and other public safety initiatives. The 2027 budget reflects remaining Public Safety Aid funding based on 2026 spending estimates. This includes the removal of 3 Fire Captains and 1 Emergency Medical Technician. The Fire Captains were shifted to the Fire Department General Fund budget after Public Safety Aid funding was exhausted. Five ONS positions were shifted from the City Attorney Special Projects Fund to Public Safety Aid to maintain current staffing levels.			
Planned removal of 3 Fire Captains and 1 EMT	(624,136)	(624,136)	(4.00)
Shift of 5 ONS positions to Public Safety Aid	627,448	627,448	5.00
Adjust Public Safety Aid budgets based on 2026 spending estimates	(3,703,302)	(3,703,302)	-
Subtotal:	(3,699,990)	(3,699,990)	1.00
Fund 211 Budget Changes Total	**(4,745,681)**	**(4,745,681)**	**-**

Spending and revenue associated with citywide innovations and technology projects are budgeted in the Central Service Fund. This fund covers maintenance costs of the wide area network

Current Service Level Adjustments

Current service level adjustments include the removal of one-time funding in the Innovation Technology Fund for the PAULIE permitting and licensing system, a facilities management study, a mobile device management audit, and financial consulting services. It also removes a one-time transfer to the Library Agency budget for materials.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Remove one-time funding for PAULIE permitting and licensing system	(626,295)	(626,295)	-
Remove one-time funding for Facilities Management Study	(100,000)	(100,000)	-
Remove one-time funding for Mobile Device Management Audit	(60,000)	(60,000)	-
Remove one-time funding for Financial Consulting Services	(100,000)	(100,000)	-
Remove one-time transfer to Library for materials	(85,000)	(85,000)	-
Subtotal:	(971,295)	(971,295)	-

Mayor's Proposed Changes

Innovation-Technology Fund Updates

The 2027 budget allocates additional funding for the implementation of an Infor payroll module and shifts the cost of the benefits module to the HR Special Projects Fund. It also adds funding for a virtual Chief Information Security Officer and grants management software. It adds a transfer to the Enterprise Technology Fund for a portion of the PAULIE costs and removes funding for the licensing and permitting software utilized before PAULIE. Lastly, it adjusts carryforward funding to reflect completed projects.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Infor payroll module implementation	312,000	312,000	-
Shift Infor benefits module implementation to HR Special Projects Fund	(500,000)	(500,000)	-
One-time Virtual Chief Information Security Officer (CISO)	120,000	120,000	-
Grants management software	115,000	115,000	-
One-time transfer to Enterprise Technology Fund for PAULIE costs	91,000	91,000	-
Remove software license for previous permitting system	(118,962)	(118,962)	-
Adjust Innovation-Technology carryforward funding to reflect completed projects	(686,999)	(686,999)	-
Subtotal:	(667,961)	(667,961)	-

	Spending	Financing	FTE
Fund 710 Budget Changes Total	**(1,639,256)**	**(1,639,256)**	**-**

General Government Accounts Spending Reports

Spending Plan by Department: General Government

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	554,860	1,633,435	2,292,517	1,651,193	(641,324)
Services	8,028,636	6,578,445	7,413,237	8,074,838	661,601
Materials And Supplies	95,358	68,111	58,111	66,111	8,000
Program Expense	934,305	1,096,267	1,700,927	-	(1,700,927)
Additional Expenses	1,433,383	3,210,776	2,349,776	2,334,774	(15,002)
Debt Service	-	399,303	504,115	579,664	75,549
Other Financing Uses	5,611,185	5,584,318	6,370,623	10,824,022	4,453,399
Total Spending by Major Account	**16,657,726**	**18,570,655**	**20,689,306**	**23,530,602**	**2,841,296**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10017100 - GF GENERAL REVENUES	1,529,197	1,362,856	662,856	2,327,687	1,664,831
10017200 - CHARTER COMMISSION	-	19,972	20,003	20,035	32
10017205 - COUNCIL PUBLICATIONS	78,329	55,000	55,000	55,000	-
10017210 - ELECTIONS	1,247,886	1,303,292	1,303,292	1,303,292	-
10017220 - CIVIC ORGRANIZATION PROGRAM	100,000	115,002	190,002	100,000	(90,002)
10017310 - MUNICIPAL MEMBERSHIPS	166,935	137,485	152,485	152,485	-
10017400 - OUTSIDE COUNSEL	370,493	230,000	230,000	230,000	-
10017405 - TORT LIABILITY	1,318,139	719,500	719,500	719,500	-
10017500 - CONTINGENT RESERVE	508,664	1,164,728	2,157,558	1,512,774	(644,784)
10017505 - CIB COMMITTEE PER DIEM	4,400	7,000	7,000	7,000	-
10017510 - FINANCIAL FORMS PRINTING	2,404	6,000	6,000	6,000	-
10017515 - STATE AUDITOR FEES	193,586	195,000	195,000	195,000	-
10017520 - EMPL PARKING OFFCL BUSINESS	76,084	110,000	110,000	110,000	-
10017525 - PUBLIC IMPROVEMENT AID	60,000	60,000	60,000	60,000	-
10017530 - PUBLIC SAFETY FLEET SUPPORT	1,240,377	1,340,377	1,440,377	1,540,377	100,000
10017535 - INNOVATIONS AND TECHNOLOGY	2,236,650	2,225,593	2,203,792	2,295,301	91,509
10017541 - DISTRICT COUNCIL COMMUNITY ENG	933,434	1,096,267	1,700,927	-	(1,700,927)
10017542 - DISTRICT COUNCIL INNOV. FUND	871	-	-	-	-
10017550 - EXEMPT PROPERTY ASSESSMENTS	1,151,796	1,704,124	1,887,630	2,172,522	284,892

Spending Plan by Department: General Government

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10017551 - ENERGY LOAN PROGRAM REPAYMENT	113,171	399,303	504,115	579,664	75,549
10017555 - CHCH BLDG MAINT CITY SHARE	1,466,516	1,350,000	1,511,000	1,818,034	307,034
10017560 - ENVIRONMENTAL CLEANUP	50,000	48,000	48,000	48,000	-
10017600 - EMPLOYEE INSURANCE	-	200,000	200,000	200,000	-
10017605 - RETIREE INSURANCE	23,779	-	-	-	-
10017615 - FICA PERA HRA PENSION	518,959	1,400,000	1,400,000	1,400,000	-
10017640 - WORKERS COMP-SMALL OFFICES	35,197	25,000	39,267	42,695	3,428
10017645 - TORT CLAIMS	-	2,500	2,500	2,500	-
10017650 - SURETY BOND PREMIUMS	115,948	11,760	11,760	11,760	-
10017660 - WORKSTATION TECHNOLOGY	2,403,456	2,570,440	3,085,786	4,862,076	1,776,290
10017665 - ENTERPRISE TECHNOLOGY	711,456	711,456	785,456	1,758,900	973,444
Total Spending by Accounting Unit	**16,657,726**	**18,570,655**	**20,689,306**	**23,530,602**	**2,841,296**

Spending Plan by Department: General Government

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	27,861,452	432,453	-	-	-
Services	469,644	5,849,283	688,631	-	(688,631)
Materials And Supplies	78,394	-	-	-	-
Program Expense	20,467,809	32,732,207	10,734,942	-	(10,734,942)
Capital Outlay	2,330,304	-	51,216	-	(51,216)
Other Financing Uses	4,647,065	-	-	-	-
Total Spending by Major Account	**55,854,668**	**39,013,943**	**11,474,789**	**-**	**(11,474,789)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20017810 - COVID-19	(103,933)	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	55,958,602	39,013,943	11,474,789	-	(11,474,789)
Total Spending by Accounting Unit	**55,854,668**	**39,013,943**	**11,474,789**	**-**	**(11,474,789)**

Spending Plan by Department: General Government

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,902,829	2,277,007	3,415,359	2,299,122	(1,116,237)
Services	264,790	1,941,575	3,824,361	2,816,913	(1,007,448)
Materials And Supplies	721,886	261,000	715,133	1,329,297	614,164
Program Expense	-	-	100,000	-	(100,000)
Additional Expenses	-	360,000	1,600,687	250,371	(1,350,316)
Capital Outlay	52,126	-	2,058,874	394,528	(1,664,346)
Other Financing Uses	121,498	121,498	121,498	-	(121,498)
Total Spending by Major Account	**4,063,129**	**4,961,080**	**11,835,912**	**7,090,231**	**(4,745,681)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21117700 - OPIOID SETTLEMENT	-	884,789	1,000,000	1,000,000	-
21117800 - PUBLIC SAFETY AID	3,518,128	3,375,182	9,623,396	5,773,253	(3,850,143)
21117820 - GENERAL GOVT SERVICES	545,001	701,109	1,112,516	316,978	(795,538)
21117900 - WORK NOW PROGRAM	-	-	100,000	-	(100,000)
Total Spending by Accounting Unit	**4,063,129**	**4,961,080**	**11,835,912**	**7,090,231**	**(4,745,681)**

Spending Plan by Department: General Government

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	916,716	3,724,956	2,970,711	2,014,717	(955,994)
Materials And Supplies	1,587,832	251,747	924,042	234,780	(689,262)
Debt Service	-	0	-	-	-
Other Financing Uses	-	-	85,000	91,000	6,000
Total Spending by Major Account	**2,504,548**	**3,976,703**	**3,979,753**	**2,340,497**	**(1,639,256)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	2,379,353	3,976,703	3,979,753	2,340,497	(1,639,256)
71017510 - TECHNOLOGY CAPITAL LEASE	-	0	-	-	-
71017515 - CITY PHONE SERVICE	125,194	-	-	-	-
Total Spending by Accounting Unit	**2,504,548**	**3,976,703**	**3,979,753**	**2,340,497**	**(1,639,256)**

General Government Accounts Financing Reports

Financing Plan by Department: General Government

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	184,816,917	199,555,346	210,414,132	223,479,709	13,065,577
License And Permit	3,063,844	3,390,496	3,390,496	3,390,496	-
Intergovernmental Revenue	95,481,687	94,864,853	96,594,765	98,746,369	2,151,604
Charges For Services	14,068,425	15,195,245	15,649,054	16,370,356	721,302
Investment Earnings	8,424,115	2,469,504	3,719,504	4,217,493	497,989
Miscellaneous Revenue	754,698	1,586,506	1,490,500	1,490,500	-
Other Financing Sources	5,541,871	4,533,227	4,238,146	4,862,698	624,552
Total Financing by Major Account	**312,151,556**	**321,595,177**	**335,496,597**	**352,557,621**	**17,061,024**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10017100 - GF GENERAL REVENUES	309,274,328	317,876,691	330,858,451	348,042,621	17,184,170
10017310 - MUNICIPAL MEMBERSHIPS	-	-	15,000	15,000	-
10017520 - EMPL PARKING OFFCL BUSINESS	35,220	-	-	-	-
10017541 - DISTRICT COUNCIL COMMUNITY ENG	18,486	18,486	423,146	-	(423,146)
10017605 - RETIREE INSURANCE	2,304,563	2,300,000	2,800,000	3,100,000	300,000
10017615 - FICA PERA HRA PENSION	518,959	1,400,000	1,400,000	1,400,000	-
Total Financing by Accounting Unit	**312,151,556**	**321,595,177**	**335,496,597**	**352,557,621**	**17,061,024**

Financing Plan by Department: General Government

Budget Year: 2027

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	55,493,247	-	-	-	-
Other Financing Sources	-	39,013,943	11,474,789	-	(11,474,789)
Total Financing by Major Account	**55,493,247**	**39,013,943**	**11,474,789**	**-**	**(11,474,789)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20017800 - CITY WIDE EMERGENCY EVENTS	751,849	-	-	-	-
20017810 - COVID-19	(103,933)	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	54,845,331	39,013,943	11,474,789	-	(11,474,789)
Total Financing by Accounting Unit	**55,493,247**	**39,013,943**	**11,474,789**	**-**	**(11,474,789)**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Investment Earnings	2,995,683	-	-	-	-
Miscellaneous Revenue	2,458,491	884,789	-	-	-
Other Financing Sources	6,601,869	4,076,291	11,835,912	7,090,231	(4,745,681)
Total Financing by Major Account	**12,056,044**	**4,961,080**	**11,835,912**	**7,090,231**	**(4,745,681)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21117700 - OPIOID SETTLEMENT	2,458,491	884,789	1,000,000	1,000,000	-
21117800 - PUBLIC SAFETY AID	-	3,375,182	9,623,396	5,773,253	(3,850,143)
21117820 - GENERAL GOVT SERVICES	9,597,553	701,109	1,112,516	316,978	(795,538)
21117900 - WORK NOW PROGRAM	-	-	100,000	-	(100,000)
Total Financing by Accounting Unit	**12,056,044**	**4,961,080**	**11,835,912**	**7,090,231**	**(4,745,681)**

Financing Plan by Department: General Government

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,326,206	2,340,497	2,340,497	2,340,497	-
Other Financing Sources	100,000	1,636,206	1,639,256	-	(1,639,256)
Total Financing by Major Account	**2,426,206**	**3,976,703**	**3,979,753**	**2,340,497**	**(1,639,256)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	2,426,206	3,976,703	3,979,753	2,340,497	(1,639,256)
Total Financing by Accounting Unit	**2,426,206**	**3,976,703**	**3,979,753**	**2,340,497**	**(1,639,256)**

Human Resources

2027 Proposed Budget: Human Resources

Department Mission: To act as strategic leaders and partners supporting departments to attract, develop, and retain a diverse workforce and to foster an inclusive workplace culture that supports equity, inclusion, and innovation. **Learn More:** **stpaul.gov/HR**

Department Facts

- **Total General Fund Budget:** $6,663,288
- **Total Special Fund Budget:** $5,957,634
- **Total FTEs:** 48.00

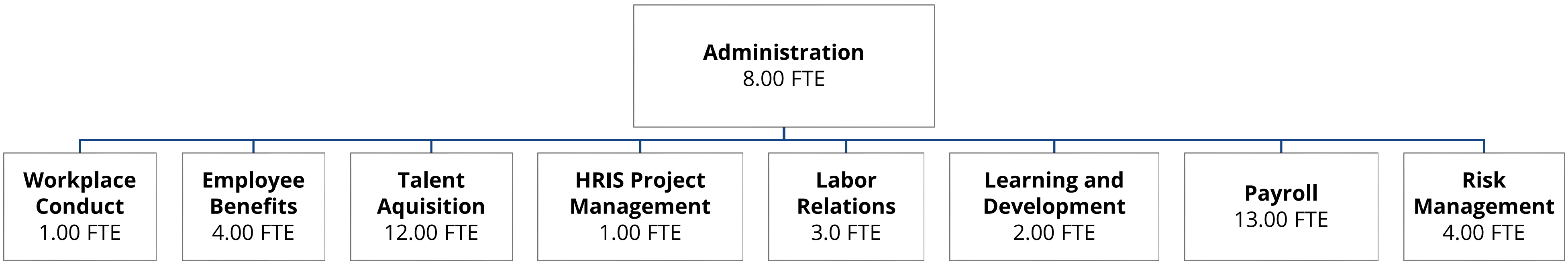
Department Goals

- Foster an inclusive workplace culture.
- Amplify the experiences of City employees that promotes learning, growth, and development.
- Foster and build relationships across departments with a customer service focus.
- Improve overall operations to create more efficient and effective services.

Recent Accomplishments

- Outsourced FMLA & MNPFML services and implemented a new process.
- Hosted 20 webinars on mental health, family support, and financial wellness.
- Processed 13,505 applications, 251 job postings, and 363 requisitions.
- Completed 87 job studies and 38 class specification revisions; submitted pay equity data, passing all compliance tests.
- Offered 12 learning paths, 40 training sessions, and achieved a 64% attendance rate.
- Welcomed 621 new employees.
- Implemented a new onboarding module.
- Attended 35 career fairs, engaging ~1,200 individuals.
- Partnered with local organizations for career training and job coaching programs.
- Negotiated 18 labor contracts

Human Resources Organizational Chart



Total FTE 48.00

Department Division Descriptions

Human Resources includes the following divisions:

- **Administration** – Budget, accounting and purchasing, HRIS and RMIS, operations, workplace culture, collaboration, and conflict management.
- **Workplace Conduct** – Conflict management and investigations.
- **Employee Benefits** – Employee and retiree benefits**.**
- **Talent Acquisition** – Employee selection hiring processes, pre-employment testing, and CDL drug pool maintenance, job studies, pay equity organization design and compensation planning, resident recruitment and position recruitment.
- **HRIS Project Management**
- **Labor Relations** – Contract negotiations, contract administration, grievance, and interest arbitration.
- **Learning and Development** – Supervisor training, training and leadership development, and new employee orientation.
- **Payroll** – Payroll services and systems, payroll audit, W-2 tax reporting, and TASS timecard system.
- **Risk Management** – Workers' compensation, tort claims, unemployment claims, property insurance, and contract review.

Fiscal Summary: Human Resources

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	6,360,191	6,497,044	6,824,148	6,663,288	(160,860)	47.00	43.75
211: GENERAL GOVT SPECIAL PROJECTS	-	-	-	1,160,892	1,160,892	-	4.25
710: CENTRAL SERVICE FUND	3,164,412	4,239,364	4,641,807	4,796,742	154,935	-	-
Total	**9,524,603**	**10,736,408**	**11,465,955**	**12,620,922**	**1,154,967**	**47.00**	**48.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	-	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	-	-	-	1,160,892	1,160,892
710: CENTRAL SERVICE FUND	2,864,713	4,239,364	4,641,807	4,796,742	154,935
Total	**2,864,713**	**4,239,364**	**4,641,807**	**5,957,634**	**1,315,827**

Budget Changes Summary

The 2027 Human Resources General Fund budget reflects current service level adjustments for salaries and benefits. Investments in the proposed budget include two new positions, a Human Resources Liaison Coordinator and a Workers' Compensation Analyst.

The 2027 proposed budget includes a restructuring of the department's personnel, with changes including the elimination of a Human Resources Manager and a Management Assistant III, repurposing a Human Resources Consultant III position to a Human Resources Consultant II, the addition of a Human Resources Consultant II, the promotion of a Human Resources Manager to Human Resources Manager II, and adjustments to vacant positions. It also includes an increase in the reserve for promotions, to allow for flexibility in hiring, and reductions to the equity and membership budgets. The budget also shifts 4.25 FTE of benefits staff to a special fund, reducing the proposed General Fund budget by $551,278.

The 2027 proposed special fund budget establishes funding for benefits administration. This budget includes 4.25 FTE of benefits staff shifted from the General Fund, temporary staff funding of $312,000 for two years, and one-time funding of $250,000 for vendor support for benefits implementation. Additional special fund changes include current service level adjustments.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services, and other revenue and expense adjustments.			
Current service level adjustments	405,395	-	-
Subtotal:	405,395	-	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Department Budget Reductions and Restructuring			
As part of a review of department operations, the 2027 Human Resources budget includes personnel restructuring and reductions to non-personnel spending. The restructuring eliminates a Human Resources Manager and a Management Assistant III, and adds a Human Resources Consultant II. It also repurposes a Human Resources Consultant III to a Human Resources Consultant II, promotes a Human Resources Manager to Human Resources Manager II, increases in the salary needs account to allow for flexibility in hiring, and adjusts a vacant position. Non-personnel reductions impact equity and memberships budgets.			
Eliminate Human Resources Manager	(202,972)	-	(1.00)
Eliminate Management Assistant III	(156,169)	-	(1.00)
Human Resources Consultant II	112,677	-	1.00
Repurpose Human Resources Consultant III position to Human Resources Consultant II	(11,590)	-	-
Promotion of Human Resources Manager to Human Resources Manager II	9,801	-	-
Increase to reserve for promotions	14,757	-	-
Vacant position adjustment	(23,893)	-	-
Reduction to equity and memberships budgets	(15,611)	-	-
Subtotal:	(273,000)	-	(1.00)
Internal Service Delivery Improvements			
The 2027 proposed budget adds two positions to the Human Resources department to improve internal service delivery. A Human Resources Liaison Coordinator will work with department-based human resources liaisons to improve compliance and efficiency. A Workers' Compensation Analyst will increase the City's capacity to process workers' compensation claims.			
Human Resources Liaison Coordinator	145,346	-	1.00
Workers' Compensation Analyst	112,677	-	1.00
Subtotal:	258,023	-	2.00
Benefits Administration			
The budget shifts the Benefits Manager, two Benefits Specialists, a Benefits System Support Specialist, and a portion of the Deputy Director to a new special fund for benefits administration. A corresponding increase exists in the General Government Special Projects section.			
Shift benefits staff to special fund	(551,278)		(4.25)
Subtotal:	(551,278)	-	(4.25)
Fund 100 Budget Changes Total	**(160,860)**	**-**	**(3.25)**

211: General Government Special Projects

Human Resources

Budget for benefits administration expenses and revenues are in the Special Projects fund.

Mayor's Proposed Changes

The Mayor's proposed budget establishes a special fund for benefits administration and shifts the Benefits Manager, two Benefits Specialists, a Benefits System Support Specialist and a portion of the Deputy Director from the General Fund. A corresponding reduction can be seen in the General Fund section. Additional investments for benefits implementation include two-year funding for temporary staff of $312,000 and one-time funding for vendor support of $250,000.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Benefits staff	598,892	598,892	4.25
Temporary implementation staff (year 1 of 2)	312,000	312,000	-
One-time vendor support	250,000	250,000	-
Subtotal:	1,160,892	1,160,892	4.25

	Spending	Financing	FTE
Fund 211 Budget Changes Total	**1,160,892**	**1,160,892**	**4.25**

710: Central Service Fund

Human Resources

This fund includes Workers' Compensation, Property Insurance, Flexible Spending Account Reserves, and Tort Claims.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	154,935	154,935	-
Subtotal:	154,935	154,935	-

	Spending	Financing	FTE
Fund 710 Budget Changes Total	**154,935**	**154,935**	**-**

Human Resources Spending Reports

Spending Plan by Department: Human Resources

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	5,411,074	5,830,902	6,229,989	6,084,897	(145,092)
Services	799,474	626,857	554,874	539,106	(15,768)
Materials And Supplies	49,624	39,285	39,285	39,285	-
Additional Expenses	20	-	-	-	-
Other Financing Uses	100,000	-	-	-	-
Total Spending by Major Account	**6,360,191**	**6,497,044**	**6,824,148**	**6,663,288**	**(160,860)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10014100 - HUMAN RESOURCES	6,360,191	6,497,044	6,824,148	6,663,288	(160,860)
Total Spending by Accounting Unit	**6,360,191**	**6,497,044**	**6,824,148**	**6,663,288**	**(160,860)**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	-	-	551,278	551,278
Services	-	-	-	609,614	609,614
Total Spending by Major Account	**-**	**-**	**-**	**1,160,892**	**1,160,892**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21114100 - HUMAN RESOURCES BENEFITS ADMIN	-	-	-	1,160,892	1,160,892
Total Spending by Accounting Unit	**-**	**-**	**-**	**1,160,892**	**1,160,892**

Spending Plan by Department: Human Resources

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,581,959	2,283,115	2,533,115	2,533,115	-
Services	1,579,051	1,815,163	2,026,192	2,181,127	154,935
Materials And Supplies	1,903	-	-	-	-
Additional Expenses	1,500	141,086	82,500	82,500	-
Total Spending by Major Account	**3,164,412**	**4,239,364**	**4,641,807**	**4,796,742**	**154,935**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71014200 - WORKERS COMPENSATION	1,753,441	2,344,518	2,344,307	2,345,242	935
71014210 - TORT CLAIMS	1,500	10,000	10,000	10,000	-
71014220 - PROPERTY INSURANCE	1,409,471	1,636,846	2,039,500	2,193,500	154,000
71014230 - FLEX SPEND ACCOUNT RESERVE	-	248,000	248,000	248,000	-
Total Spending by Accounting Unit	**3,164,412**	**4,239,364**	**4,641,807**	**4,796,742**	**154,935**

Human Resources Financing Reports

Financing Plan by Department: Human Resources

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	-	-	-	1,160,892	1,160,892
Total Financing by Major Account	**-**	**-**	**-**	**1,160,892**	**1,160,892**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21114100 - HUMAN RESOURCES BENEFITS ADMIN	-	-	-	1,160,892	1,160,892
Total Financing by Accounting Unit	**-**	**-**	**-**	**1,160,892**	**1,160,892**

Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,864,178	2,953,249	3,105,903	3,592,488	486,585
Miscellaneous Revenue	535	848,000	848,000	694,254	(153,746)
Other Financing Sources	-	438,115	687,904	510,000	(177,904)
Total Financing by Major Account	**2,864,713**	**4,239,364**	**4,641,807**	**4,796,742**	**154,935**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71014200 - WORKERS COMPENSATION	1,610,089	2,344,518	2,344,307	2,345,242	935
71014210 - TORT CLAIMS	-	10,000	10,000	10,000	-
71014220 - PROPERTY INSURANCE	1,254,624	1,636,846	2,039,500	2,193,500	154,000
71014230 - FLEX SPEND ACCOUNT RESERVE	-	248,000	248,000	248,000	-
Total Financing by Accounting Unit	**2,864,713**	**4,239,364**	**4,641,807**	**4,796,742**	**154,935**

Human Rights and Equal Economic Opportunity

2027 Proposed Budget: Human Rights and Equal Economic Opportunity

Department Mission: The mission of the Department of Human Rights and Equal Economic Opportunity (HREEO) is to serve Saint Paul residents and businesses by advancing justice and equity through education, advocacy, and enforcement.
Learn More: stpaul.gov/HREEO

Department Facts

- **Total General Fund Budget:** $4,651,745
- **Total Special Fund Budget:** $43,333
- **Total FTEs:** 30.00

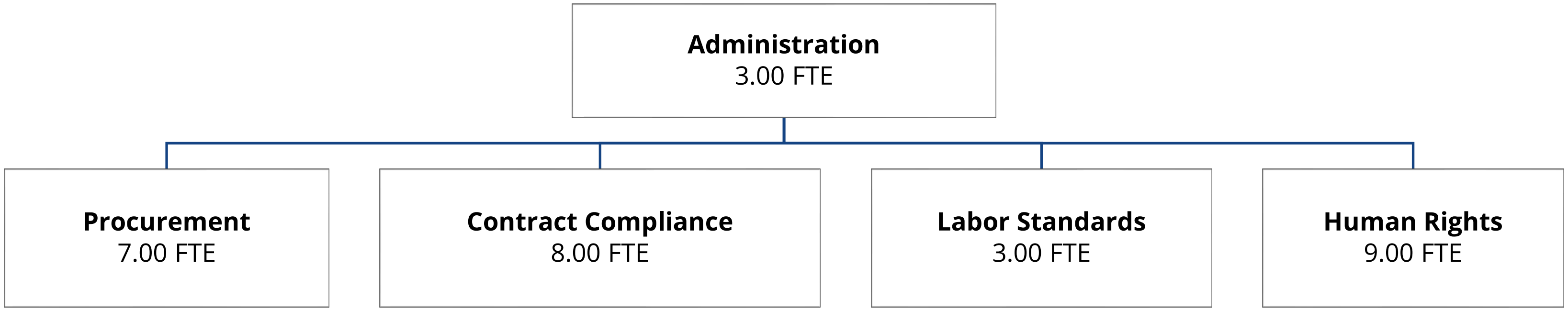
Department Goals

- Hiring, training, and retention.
- Continuous improvement, codifying standard operating procedures based on best practices, and achieving outcomes.
- Executing department core functions in service to the enterprise and the community.

Recent Accomplishments

- Procurement executed 545 new contracts across 131 solicitation events in 2025, supporting city functions from public safety to infrastructure to language access.
- The Vendor Outreach Program directed $51.2 million — 31.3% of subcontracting dollars — to small, women-owned, and minority-owned businesses.
- More than 8,000 workers were reported on prevailing wage compliance payrolls in 2025, totaling over 1,000,000 construction hours monitored.
- Labor Standards ordered $178,492 in financial remedies for employees in closed cases in 2025.
- The Human Rights Investigation Division negotiated more than $110,000 in direct payments to complainants in 2025.
- HREEO supported more than 30,000 Limited English Proficiency (LEP) encounters in 2025, ensuring residents could access city services in the language of their choice at no cost.
- Staff engaged with 1,817 community members in 2025 through 51 events and 22 Know Your Rights presentations.

Human Rights and Equal Economic Opportunity Organizational Chart



Total FTE 30.00

Department Division Descriptions

Human Rights and Equal Economic Opportunity is managed by the HREEO Director and department support staff. It includes the following divisions:

- **Procurement**: The Procurement division (Contract and Analysis Services) provides buying, contracting, and surplus disposal services to the City of Saint Paul, Saint Paul Regional Water Services, and the Saint Paul Port Authority.
- **Contract Compliance**: The Contract Compliance and Business Development division ensures the community can participate in the economic opportunities created by the City of Saint Paul, helping contractors meet compliance obligations, supporting minority-owned, women-owned, small, and Section 3 businesses through outreach and capacity building, verifying Affirmative Action / Equal Employment Opportunity plans, and enforcing prevailing wage and other labor standards requirements.
- **Labor Standards**: The Division of Labor Standards Enforcement and Education of Human Rights & Equal Economic Opportunity (HREEO) focuses solely on compliance with the City of Saint Paul's Earned Sick and Safe Time (ESST), Minimum Wage, and Wage Theft Ordinances. The Labor Standards Division works to ensure workers and business owners are aware of their rights and responsibilities established by these ordinances. The Division resolves complaints, conducts community outreach and engagement, and provides free training for employers and employees.
- **Human Rights**: The Human Rights Division enforces the City of Saint Paul's Human Rights Ordinance, Chapter 183, which prohibits discrimination against 13 protected classes in the areas of Employment, Real Property (Housing), Education, Public Accommodations, Public Services, Reprisal, Business, and Credit in Saint Paul. The Investigations unit handles discrimination complaints alleged to have taken place within the geographic boundaries of Saint Paul, and the Division leads communication, outreach, and community engagement for the Department as a whole, overseeing five community boards and commissions.
- **Accessibility**: The Accessibility Coordinator enforces Title II of the Americans with Disabilities Act (ADA) and Limited English Proficiency (LEP) services across the city, working with departments on ADA transition plans and ensuring residents can access city services and information in the language of their choice at no cost.
- **PCIARC**: The Police Civilian Internal Affairs Review Commission (PCIARC) is the City's civilian oversight body for complaints about police misconduct. Composed of Saint Paul residents, PCIARC reviews investigations and recommends disciplinary actions and policy updates to the Saint Paul Chief of Police.

Fiscal Summary: Human Rights And Equal Economic Opportunity

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	3,584,926	4,382,035	4,495,697	4,651,745	156,048	31.48	30.00
211: GENERAL GOVT SPECIAL PROJECTS	120,689	123,654	123,655	43,333	(80,322)	0.52	-
Total	**3,705,615**	**4,505,689**	**4,619,352**	**4,695,078**	**75,726**	**32.00**	**30.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	606,750	601,640	601,640	601,640	-
211: GENERAL GOVT SPECIAL PROJECTS	120,868	123,654	123,655	43,333	(80,322)
Total	**727,618**	**725,294**	**725,295**	**644,973**	**(80,322)**

Budget Changes Summary

The 2027 Human Rights and Equal Economic Opportunity (HREEO) General Fund budget includes the reduction of a vacant 1.0 FTE Compliance Coordinator and a vacant 1.0 FTE Labor Standards Investigator I, a shift of 0.52 FTE Human Rights Investigator II from expiring special fund revenue into the General Fund, as well as an increase in the stipend for members of the Police Civilian Internal Affairs Review Commission (PCIARC). The budget includes the planned removal of one-time savings from the HREEO Director vacancy, as well as increases in current service level adjustments, including salary and benefit costs.

Special fund changes include the elimination of special fund budgets for the HUD Workshare Agreement and the Equal Employment Opportunity Commission (EEOC) to reflect expiring revenue, the shift of 0.52 FTE Human Rights Investigator II into the General Fund, as well as current service level adjustments.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, planned removal of one-time budget items, and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Planned removal of one-time savings from HREEO Director vacancy	75,000	-	-
Other current service level adjustments	197,135	-	-
Subtotal:	272,135	-	-

Mayor's Proposed Changes

Department Budget Reductions and Reallocations

The 2027 budget includes the reduction of one vacant Compliance Coordinator, one vacant Labor Standards Investigator I, a shift of 0.52 FTE Human Rights Investigator II from expiring special fund revenue into the General Fund, and an increase in the stipend for PCIARC.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Vacant Compliance Coordinator	(115,432)	-	(1.00)
Vacant Labor Standards Investigator I	(104,842)	-	(1.00)
Shift remaining 0.52 FTE Human Rights Investigator II from special funds	77,187	-	0.52
PCIARC Stipend	27,000	-	-
Subtotal:	(116,087)	-	(1.48)

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**156,048**	**-**	**(1.48)**

211: General Government Special Projects

This fund includes housing complaint investigations and equal employment opportunity investigations.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, contract negotiations, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, as well as other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	2,784	2,784	-
Subtotal:	2,784	2,784	-

Mayor's Proposed Changes

Budget Reductions and Reallocations

The 2027 budget includes the elimination of the special fund budgets for the HUD Workshare Agreement and the Equal Employment Opportunity Commission (EEOC) to reflect expiring revenue, as well as the shift of 0.52 FTE Human Rights Investigator II into the General Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
HUD Workshare Agreement non-employee expenses	(1,773)	(1,773)	-
EEOC non-employee expenses	(4,146)	(4,146)	-
Shift remaining 0.52 FTE Human Rights Investigator II to General Fund	(77,187)	(77,187)	(0.52)
Subtotal:	(83,106)	(83,106)	(0.52)

	Spending	Financing	FTE
Fund 211 Budget Changes Total	**(80,322)**	**(80,322)**	**(0.52)**

Human Rights and Equal Economic Opportunity Spending Reports

Spending Plan by Department: Human Rights And Equal Economic Opportunity

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,433,405	4,189,148	4,300,561	4,429,775	129,214
Services	116,783	143,974	113,223	140,057	26,834
Materials And Supplies	34,394	48,913	81,913	81,913	-
Additional Expenses	344	-	-	-	-
Total Spending by Major Account	**3,584,926**	**4,382,035**	**4,495,697**	**4,651,745**	**156,048**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10015100 - HREEO ADMINSTRATION	2,447,806	4,015,538	4,095,817	4,235,079	139,262
10015200 - CONTRACT COMPLIANCE	233,043	-	-	-	-
10015300 - PROCUREMENT CAS	583,310	-	-	-	-
10015400 - HUMAN RIGHTS	247,663	-	-	-	-
10015600 - PCIARC	7,515	-	-	-	-
10015700 - MINORITY BUSINESS DEVELOPMENT	65,589	366,497	399,880	416,666	16,786
Total Spending by Accounting Unit	**3,584,926**	**4,382,035**	**4,495,697**	**4,651,745**	**156,048**

Spending Plan by Department: Human Rights And Equal Economic Opportunity

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	68,422	71,734	74,457	-	(74,457)
Services	52,267	51,921	49,198	43,333	(5,865)
Total Spending by Major Account	**120,689**	**123,654**	**123,655**	**43,333**	**(80,322)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21115220 - CERT PROGRAM	47,103	-	-	-	-
21115230 - SECTION 3 COLLABORATIVE	3,941	43,333	43,333	43,333	-
21115405 - EQUAL EMPLOYMENT OPPORTUNITY	31,375	16,982	16,982	-	(16,982)
21115410 - HUD WORKSHARE AGREEMENT	38,270	63,340	63,340	-	(63,340)
Total Spending by Accounting Unit	**120,689**	**123,654**	**123,655**	**43,333**	**(80,322)**

Human Rights and Equal Economic Opportunity Financing Reports

Financing Plan by Department: Human Rights And Equal Economic Opportunity

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	66,784	61,674	61,674	61,674	-
Other Financing Sources	539,966	539,966	539,966	539,966	-
Total Financing by Major Account	**606,750**	**601,640**	**601,640**	**601,640**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10015300 - PROCUREMENT CAS	42,859	42,674	42,674	42,674	-
10015400 - HUMAN RIGHTS	23,925	19,000	19,000	19,000	-
10015700 - MINORITY BUSINESS DEVELOPMENT	539,966	539,966	539,966	539,966	-
Total Financing by Accounting Unit	**606,750**	**601,640**	**601,640**	**601,640**	**-**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	92,800	80,322	80,322	-	(80,322)
Charges For Services	28,068	33,000	33,000	33,000	-
Other Financing Sources	-	10,333	10,333	10,333	-
Total Financing by Major Account	**120,868**	**123,654**	**123,655**	**43,333**	**(80,322)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21115220 - CERT PROGRAM	14,068	-	-	-	-
21115230 - SECTION 3 COLLABORATIVE	24,000	43,333	43,333	43,333	-
21115405 - EQUAL EMPLOYMENT OPPORTUNITY	23,760	16,982	16,982	-	(16,982)
21115410 - HUD WORKSHARE AGREEMENT	59,040	63,340	63,340	-	(63,340)
Total Financing by Accounting Unit	**120,868**	**123,654**	**123,655**	**43,333**	**(80,322)**

Mayor's Office

2027 Proposed Budget: Mayor's Office

SAINT PAUL
MINNESOTA

Department Mission: To direct the operation of the city and assure that city government helps create a Saint Paul that works for all of us.

Learn More: stpaul.gov/mayor

Department Facts

- **Total General Fund Budget:** $2,585,166
- **Total FTEs:** 14.00
- Minnesota's Capital City is home to a diverse group of more than 300,000 residents who speak over 125 languages and dialects.
- Saint Paul features more than 170 parks and open spaces, and more city shoreline on the Mississippi River than any other city.
- The City has 52,000+ theater seats, three world class museums, and vibrant grass roots arts.

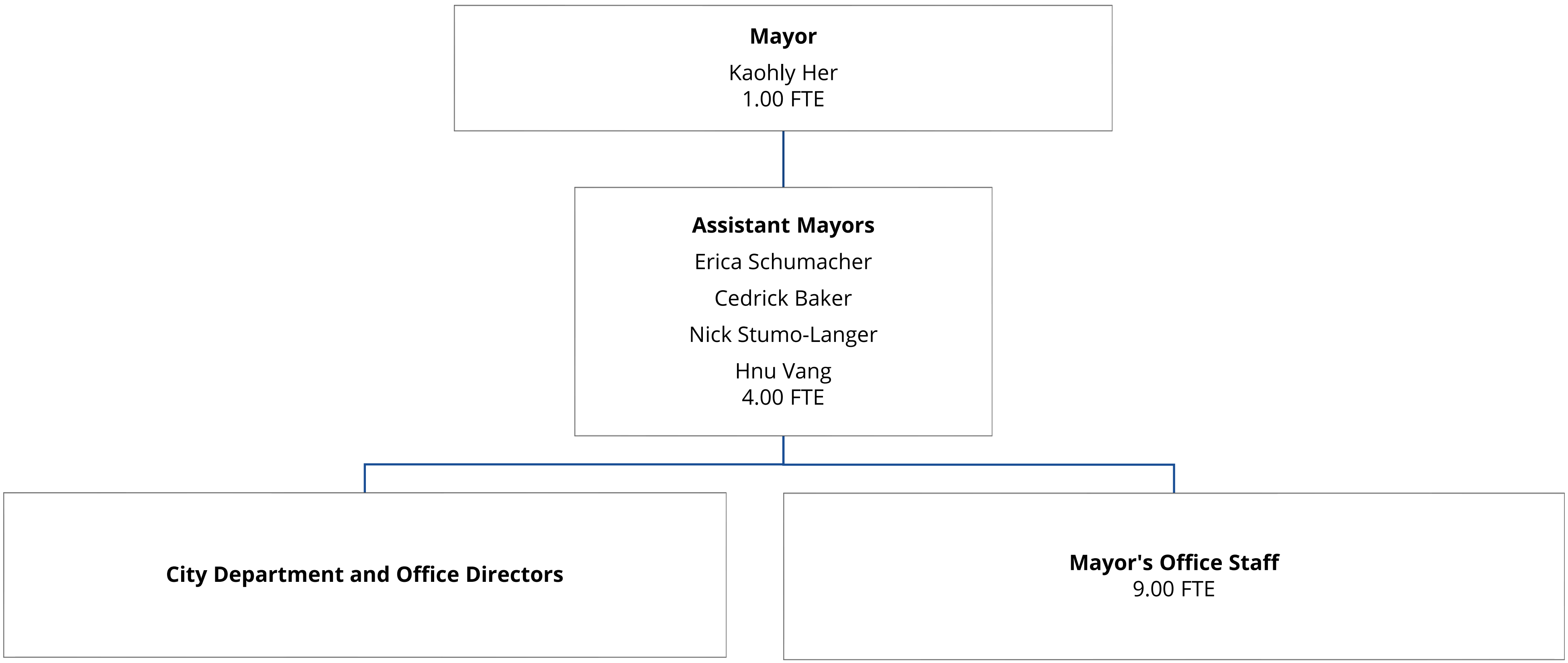
Department Goals

- Building a Saint Paul where our residents, businesses, and visitors can all thrive.
- Embedding the values of accountability, responsiveness, and integrity into all city operations and policies.
- Setting the City of Saint Paul on a course of heightened fiscal sustainability by crafting a balanced budget that invests in long-term solutions to big problems while preserving services our residents, businesses, and visitors rely on.

Recent Accomplishments

- Brought over $88 million in state capital investment dollars in the 2026 Legislative Session to the City of Saint Paul across a variety of projects from the Grand Casino Arena to the Como Zoo Big Cats Exhibit to the West Seventh Sewer Re-Design and more.
- Expanded public safety strategies including the creation of a non-fatal shooting unit, contributing to significant reductions in gun violence.
- Added 731 new affordable homes, including 255 deeply affordable units at 30% AMI, as part of the city's housing framework.
- Coordinated the announcement of over $1 billion in investment in Downtown Saint Paul across city, county, Port Authority, institutional employers, small businesses all with the intent of increasing commercial values Downtown to ease the burden of property tax increases on residents. All while working in partnership across stakeholders to see building purchases and investments across Downtown.
- Assisted residents through the impacts of Operation Metro Surge by redirecting $1.4 million to the Emergency Rental Assistance program in partnership with the City Council, temporarily paused abandoned vehicle towing, banned federal law enforcement staging in Parks and Library facilities, delayed liquor license renewal fees, and pulled together business and civic leaders to assess the damage to our business environment
- Leveraging $1.4 million through our Commercial Corridors Fund to support business growth downtown and across our neighborhoods.
- Leveraging $1.6 million through the Inheritance Fund to help low-income descendants of Old Rondo buy a home or fix the one they already own.
- Through the Common Cent sales tax:
  - Leveraging $11.5 million for 70 Parks and Recreation improvements, with another incoming $11.8 million to complete the resurfacing of courts and fields, new playgrounds, fresh concrete, and activated spaces across the city.
  - Leveraging nearly $24 million to improve 50 miles of roads, making streets and sidewalks safer to walk, bike, and drive.
- Established a Constituent Services Team in the Mayor's Office, reducing average response time (with robust answers) to 9 hours since January.

Mayor’s Office Organizational Chart



Total FTE 14.00

Fiscal Summary: Mayor's Office

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	2,448,209	2,452,376	2,425,294	2,585,166	159,872	13.00	14.00
200: CITY GRANTS	171,711	15,000	-	-	-	-	-
Total	**2,619,920**	**2,467,376**	**2,425,294**	**2,585,166**	**159,872**	**13.00**	**14.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	276,413	291,413	70,991	70,991	-
200: CITY GRANTS	51,268	15,000	-	-	-
Total	**327,681**	**306,413**	**70,991**	**70,991**	**-**

Budget Changes Summary

The Mayor's Office leads the City's efforts to promote long-term fiscal sustainability, strengthen community safety, support a thriving business environment, and ensure City government is organized to respond effectively to the needs of residents.

The 2027 budget advances these priorities by adding one Assistant to the Mayor I position to expand the office's capacity. To support the City's long-term fiscal sustainability, the budget also implements several administrative cost-saving measures, including a 10 percent reduction in the Mayor's salary, foregoing 2027 cost of living adjustments for three leadership positions, and reducing funding for lobbying contracts.

100: General Fund

Mayor's Office

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and adjustments to department contributions to citywide services.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	144,285	-	-
Subtotal:	144,285	-	-

Mayor's Proposed Changes

Department Budget Reductions

The 2027 budget includes several cost-saving measures within the Mayor's Office: the Mayor will reduce her salary by 10 percent, three leadership positions will forego 2027 cost-of-living adjustments, and the budget for lobbying services will be reduced.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Mayor salary reduction (includes associated fringe benefits)	(19,204)	-	-
Leadership salary reductions (includes associated fringe benefits)	(21,807)	-	-
Lobbying services	(55,989)	-	-
Subtotal:	(97,000)	-	-

Expanded Staff Capacity

The 2027 budget adds one Assistant to the Mayor I position to increase the capacity of the Mayor's Office to support citywide initiatives.

	Spending	Financing	FTE
Assistant to the Mayor I	112,587	-	1.00
Subtotal:	112,587	-	1.00

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**159,872**	**-**	**1.00**

200: City Grants

Mayor's Office

The Mayor's Office City Grants fund includes grants for energy and education initiatives led by Mayor's Office Staff.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-

	Spending	Financing	FTE
Fund 200 Budget Changes Total	**-**	**-**	**-**

Mayor’s Office Spending Reports

Spending Plan by Department: Mayor's Office

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,977,733	2,062,508	2,090,862	2,315,197	224,335
Services	463,876	378,677	323,241	258,778	(64,463)
Materials And Supplies	6,600	11,191	11,191	11,191	-
Total Spending by Major Account	**2,448,209**	**2,452,376**	**2,425,294**	**2,585,166**	**159,872**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10011100 - MAYORS OFFICE	2,448,209	2,452,376	2,425,294	2,585,166	159,872
Total Spending by Accounting Unit	**2,448,209**	**2,452,376**	**2,425,294**	**2,585,166**	**159,872**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	153,072	-	-	-	-
Services	18,639	15,000	-	-	-
Total Spending by Major Account	**171,711**	**15,000**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20011800 - EDUCATION INITIATIVE	40,584	-	-	-	-
20011810 - ENERGY INITIATIVES	131,127	-	-	-	-
20011811 - MAYOR'S INITIATIVES	-	15,000	-	-	-
Total Spending by Accounting Unit	**171,711**	**15,000**	**-**	**-**	**-**

Mayor’s Office Financing Reports

Financing Plan by Department: Mayor's Office

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	276,413	291,413	70,991	70,991	-
Total Financing by Major Account	**276,413**	**291,413**	**70,991**	**70,991**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10011100 - MAYORS OFFICE	276,413	291,413	70,991	70,991	-
Total Financing by Accounting Unit	**276,413**	**291,413**	**70,991**	**70,991**	**-**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	51,268	-	-	-	-
Miscellaneous Revenue	-	15,000	-	-	-
Total Financing by Major Account	**51,268**	**15,000**	**-**	**-**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20011800 - EDUCATION INITIATIVE	51,268	-	-	-	-
20011811 - MAYOR'S INITIATIVES	-	15,000	-	-	-
Total Financing by Accounting Unit	**51,268**	**15,000**	**-**	**-**	**-**

Parks and Recreation

2027 Proposed Budget: Parks and Recreation

Mission: To make Saint Paul a city that works for all of us, Saint Paul Parks and Recreation will facilitate the creation of active lifestyles, vibrant places and a vital environment.

Vision: Saint Paul Parks and Recreation will make Saint Paul the most livable city in America by responding creatively to change, innovating with every decision, and connecting the entire city. **Learn More:** stpaul.gov/parks

Department Facts

Saint Paul Parks and Recreation is a nationally accredited and gold medal award-winning organization that manages over 184 parks and open spaces, Association of Zoos and Aquariums (AZA)-accredited Como Park Zoo and Conservatory, 26 City-operated recreation centers, more than 100 miles of trails, an indoor and two outdoor aquatic facilities, a public beach, a variety of premium sports facilities, municipal golf courses, and Great River Passage –the new identity for all proposed public development along Saint Paul's more than 17 miles of Mississippi riverfront. Saint Paul Parks and Recreation has been recognized each year by the Trust for Public Land as a top 5 Urban Park System in America.

- **Total General Fund Budget:** $ 56,469,122
- **Total Special Fund Budget:** $ 32,898,969
- **Total FTEs:** 638.45

Department Goals

- Promote active lifestyles.
- Create and maintain vibrant places.
- Create, maintain, and protect a vital environment.

Recent Accomplishments

- Nationally accredited Parks and Recreation agency and Association of Zoos and Aquariums (AZA)-accredited zoo.
- Named #4 Park System in America by the Trust for Public Land.
- Host more than 14 million visitors annually at parks and facilities.
- Over 20,000 youth participate in classes, camps and sports annually.
- Offer more than 3,600 classes and activities annually.
- More than 7,500 volunteers contribute more than 55,000 hours each year.
- Issue more than 1,500 picnic and park-use permits each year.
- Partner with more than 115 different non-City agencies.
- Over 800 youth and young adults engaged in Right Track internships in summer 2025; record interest with over 3000 applications.
- Offered 4,691 free youth swimming lessons, 1,898 of which were youth most in need of swimming lessons, including those with financial barriers, limited English proficiency, disabilities, foster care, from a historically marginalized communities, or spend time in or around water.
- Free Open Swim Sundays at Great River Water Park served 5630 participants.
- 78 youth participated in 3,188 swim team practices on the Saint Paul Sunnies Developmental Swim Team.
- Launched Camp Phalen with water safety training, paddling, fishing, hiking, camping, cooking, and all things outdoorsy at the lake staffed by youth lifeguards.
- 6,389 youth enrolled in sports in 2025 – a 7% increase over 2024.

Parks and Recreation Organizational Chart

Director, Parks and Recreation
1.00 FTE

- **Como Park Zoo and Conservatory** 105.40 FTE
- **Community First Public Safety** 9.00 FTE
- **Design and Construction** 13.80 FTE
- **Finance and Administration** 18.00 FTE
- **Operations** 184.39 FTE
- **Recreation Services** 172.63 FTE
- **Special Services** 69.45 FTE
- **Youth Employment and Support Services** 64.78 FTE

Total FTE 638.45 FTE

Department Division Descriptions

The Parks and Recreation Department is managed by the **Parks Director** and includes the following department divisions:

- **Como Park Zoo and Conservatory** manages the Marjorie McNeely Conservatory, Como Zoo, Education Programming, Volunteer Management, Visitor Services, Reservations, Programs, Rentals and Permits, Maintenance and Facilities, and Marketing and Public Relations.
- **Community First Public Safety** manages the Awakenings intervention program, designed to help directly address inequities in the community, specifically amongst youth experiencing trauma.
- **Design and Construction** provides services that develop and preserve the City's open space system. This system includes parks, trails, recreational/athletic facilities, parkways, gardens, squares, plazas, wetlands, environmental preserves, and more.
- **Finance and Administration** manages Accounting, Budget Development, Internship Program, Internal Compliance and Auditing, Marketing and Public Relations, Technology and Data Systems, Customer Support, Permit Office, Accreditation, Department Budget Strategy Partnerships, Marketing, Administration and Finance, Technology, and Interdepartmental and Interdivision Relationships.
- **Operations** manages Contract Services, Harriet Island, Citywide Special Events, Support, Maintenance, Natural Resources, Forestry, Building Trades, **Parks Safety and Security**, and Emergency Management.
- **Recreation Services** manages community centers across the city that provide residents with a welcoming space to engage in a variety of activities designed to help participants learn, stay active, and socialize. Serving as community gathering spots, these spacious facilities contribute to the famously cohesive neighborhoods of Saint Paul.
- **Special Services** manages **Golf Operations**, **Ski Operations**, Contract Management, Services Partnership Administration, and **Aquatics**.
- **Youth Employment and Support Services** manages the Right Track program, HR Liaison, Accommodations, Administrative, LEP, and Training.

Parks and Recreation also manages the Parks and Recreation Commission.

Fiscal Summary: Parks And Recreation

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	50,929,894	50,018,716	52,748,877	56,469,122	3,720,245	403.91	419.77
200: CITY GRANTS	11,433,164	5,974,311	6,064,711	7,105,092	1,040,381	69.98	67.98
211: GENERAL GOVT SPECIAL PROJECTS	900,086	4,083,812	2,480,241	11,500	(2,468,741)	17.55	-
228: CHARITABLE GAMBLING	-	25,000	25,000	25,000	-	-	-
260: PARKS AND REC SPECIAL PROJECTS	4,631,476	5,154,521	5,308,506	5,284,875	(23,631)	30.29	30.29
261: COMO CAMPUS	6,867,031	7,477,085	7,749,515	7,977,974	228,459	58.17	58.17
262: PARKLAND REPLACEMENT	901,250	200,000	200,000	200,000	-	-	-
263: LOWERTOWN BALLPARK	123,275	1,024,600	1,024,600	710,286	(314,314)	-	-
560: PARKS MEMORIALS	189	2,000	2,000	2,000	-	-	-
645: RECYCLING AND ORGANIZED TRASH	-	-	403,382	-	(403,382)	2.50	-
660: PARKS SPECIAL SERVICES	4,269,611	5,077,818	5,149,148	5,147,912	(1,236)	26.92	26.92
760: PARKS SUPPLY AND MAINTENANCE	8,682,788	9,949,188	6,150,737	6,434,330	283,593	35.32	35.32
Total	**88,738,762**	**88,987,049**	**87,306,717**	**89,368,091**	**2,061,374**	**644.64**	**638.45**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	2,338,602	2,379,250	2,379,250	2,379,250	-
200: CITY GRANTS	5,642,695	5,974,311	6,064,711	7,105,092	1,040,381
211: GENERAL GOVT SPECIAL PROJECTS	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
228: CHARITABLE GAMBLING	196,904	25,000	25,000	25,000	-
260: PARKS AND REC SPECIAL PROJECTS	3,613,426	5,154,522	5,308,506	5,284,875	(23,631)
261: COMO CAMPUS	6,538,767	7,477,084	7,749,515	7,977,974	228,459
262: PARKLAND REPLACEMENT	226,139	200,000	200,000	200,000	-
263: LOWERTOWN BALLPARK	422,947	1,024,600	1,024,600	710,286	(314,314)
560: PARKS MEMORIALS	1,991	2,000	2,000	2,000	-
645: RECYCLING AND ORGANIZED TRASH	-	-	403,382	-	(403,382)
660: PARKS SPECIAL SERVICES	4,590,354	5,077,818	5,149,148	5,147,912	(1,236)
760: PARKS SUPPLY AND MAINTENANCE	7,929,768	9,949,189	6,150,737	6,434,330	283,593
Total	**34,667,841**	**41,347,585**	**36,937,090**	**35,278,219**	**(1,658,871)**

Fiscal Summary: Parks And Recreation

Budget Changes Summary

The 2027 Parks General Fund Proposed Budget includes funding to maintain 11.25 Lifeguard FTE and the Right Track youth employment program following the expiration of special funding. It also includes an investment to continue the Sprockets program, moving materials and supplies budgets and a Public Safety Manager to the General Fund from the grants fund.

In addition, the 2027 budget makes targeted reductions to recreation center access and hours. The budget decreases indoor operations at Highwood Hills Recreation Center while maintaining access to outdoor park amenities and recreational spaces. It also eliminates morning operating hours at Edgcumbe Recreation Center, aligning schedules with other smaller, non-hub recreation centers across the Saint Paul Parks and Recreation system.

Additional reductions impact non-hub recreation centers by reducing morning hours and eliminating operating hours on recognized holidays. The budget delays opening times at selected recreation centers from 9 a.m. to 10 a.m., generating savings through reduced staffing and operating costs when facility usage is relatively low. At joint-use sites such as Highland Park and Arlington Hills, this change aligns recreation center hours with Saint Paul Public Library hours. Non-hub recreation centers will be closed on Martin Luther King Jr. Day, Presidents' Day, Juneteenth, Christmas Eve, and New Year's Eve, while hub recreation centers—Arlington Hills Community Center (AHCC), Frogtown, North End Community Center (NECC), Highland, and Oxford—will remain open. As a result, out-of-school programming for Saint Paul Public Schools students will no longer be available at non-hub sites on these holidays.

The 2027 budget adds one-time funding for investments recommended by an external audit completed following a major public safety incident. In addition to staffing adjustments, recommendations include technology and safety upgrades such as additional cameras and other equipment needed to improve safety at Parks' facilities.

The 2026 budget moved eligible solid waste and recycling expenses from the Parks General Fund to the Solid Waste and Recycling Fund. The 2027 proposed budget moves the related budgets and staff to Public Works, where the work will be managed going forward. Other changes in Parks special funds reflect current service level adjustments to salaries, benefits, and ongoing operational costs.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, utilities increases, and other expense adjustments. Planned FTE changes include returning 11.25 Lifeguard FTE from to the General Fund following the expiration of ARP-related funding.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Planned return of lifeguard personnel to General Fund	532,839	-	11.25
Utilities increase	150,000	-	-
Other current service level adjustments	2,213,298	-	-
Subtotal:	2,896,137	-	11.25

Mayor's Proposed Changes

Targeted Recreation Center Reductions

The 2027 proposed budget makes targeted reductions impacting access and hours at specific recreation centers. The budget decreases indoor operations at Highwood Hills Recreation Center while maintaining access to outdoor park amenities and recreational spaces, generating $75,000 in budget savings. It also eliminates morning operating hours at Edgcumbe Recreation Center, aligning schedules with other smaller, non-hub recreation centers across the Saint Paul Parks and Recreation system.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Reduction of indoor programming at Highwood Hills Rec Center	(75,000)		(0.80)
Elimination of morning hours at Edgcumbe Rec Center	(50,956)	-	(0.87)
Subtotal:	(125,956)	-	(1.67)

Non-Hub Recreation Center Reductions

The proposed budget reduces operating hours at non-hub recreation centers citywide by delaying opening times at selected recreation centers from 9 a.m. to 10 a.m. and closing non-hub centers on recognized holidays. These changes reduce staffing and operating costs during periods of relatively low facility use. At joint-use sites such as Highland Park and Arlington Hills, these changes will align recreation center hours with Saint Paul Public Library hours. Non-hub recreation centers will be closed on Martin Luther King Jr. Day, Presidents Day, Juneteenth, Christmas Eve, and New Year's Eve, while hub recreation centers—Arlington Hills Community Center (AHCC), Frogtown, North End Community Center (NECC), Highland, and Oxford—will remain open. As a result, out-of-school programming for Saint Paul Public Schools students will no longer be available at non-hub sites on these holidays.

Reduce morning hours at non-hub centers	(40,501)	-	(0.65)
Close non-hub centers on holidays	(21,611)	-	(0.37)
Subtotal:	(62,112)	-	(1.02)

Youth Programs: Right Track and Sprockets

The 2027 proposed budget includes an investment to ensure the continuation of two critical youth programs. The Right Track youth employment program, previously expanded and supported by ARP funding that ended in 2025, was extended in 2026 using one-time funding. In 2027, the 6.30 FTE responsible for managing the program, as well as materials and supplies funding, will move to the General Fund. The Sprockets program was previously supported with grant funding. In 2027, a Sprockets Public Safety Manager position and materials and supplies funding will move to the General Fund.

Right Track program support staff	507,906	-	6.30
Right Track materials and supplies	50,183	-	-
Sprockets Public Safety Manager	192,958	-	1.00
Sprockets materials and supplies	49,643	-	
Subtotal:	800,690	-	7.30

Parks Safety Technology

The 2027 budget adds one-time funding for investments recommended by an external audit completed following a major public safety incident. In addition to staffing adjustments, recommendations include technology and safety upgrades, such as additional cameras and other equipment to improve safety at Parks facilities.

Parks safety technology	211,486		
Subtotal:	211,486	-	-

Fund 100 Budget Changes Total	**3,720,245**	**-**	**15.86**

Budgets for major grant-funded activities are contained in the City Grants fund, including the Right Track Program, Como Circulator, regional park maintenance, and arts and gardening grants.

Current Service Level Adjustments

Current service level adjustments include inflationary increases for salaries and benefits, other revenue and expense adjustments, and budget-neutral FTE adjustments to align with department operations. The 2027 budget also reflects additional grant funding from the Como Friends.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Como Friends grants	900,000	900,000	
Other current service level adjustments	462,840	462,840	
Subtotal:	1,362,840	1,362,840	-

Mayor's Proposed Changes

Sprockets

Following the conclusion of grant funding for Sprockets, a vacant Youth and Community Program Specialist will be removed from the grant fund. A Public Safety Manager position and related materials and supplies funding for program management will move to the General Fund.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Remove Vacant Youth and Community Program Specialist	(79,858)	(79,858)	(1.00)
Shift Public Safety Manager to General Fund	(192,958)	(192,958)	(1.00)
Shift materials and supplies to General Fund	(49,643)	(49,643)	-
Subtotal:	(322,459)	(322,459)	(2.00)

Fund 200 Budget Changes Total	**1,040,381**	**1,040,381**	**(2.00)**

This fund tracks proceeds received and expenses incurred to provide fee assistance support to youth programs and Parks staffing.

Current Service Level Adjustments

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The 2027 budget reflects the conclusion of most funding following 2026 planned spenddown. Funding for Lifeguard personnel and Right Track staff and program budgets move to the General Fund to continue these services.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Lifeguard personnel	(532,839)	(532,839)	(11.25)
Right Track program staff	(507,906)	(507,906)	(6.30)
Right Track materials and supplies	(50,183)	(50,183)	-
Removal of funding following project conclusion	(1,389,313)	(1,389,313)	-
Subtotal:	(2,480,241)	(2,480,241)	(17.55)

Mayor's Proposed Changes

Parks Youth Employment Update

As part of the 2026 Adopted Budget, Council set aside $100,000 for a City partnership with Listening House to continue funding the Work Now program. The 2027 includes the carryforward of unspent funds for this program.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Work Now program	11,500	11,500	-
Subtotal:	11,500	11,500	-

Fund 211 Budget Changes Total	**(2,468,741)**	**(2,468,741)**	**(17.55)**

228: Charitable Gambling — Parks and Recreation

This fund tracks proceeds received and expenses incurred to provide fee assistance support to youth programs.

Current Service Level Adjustments	Change from 2026 Adopted Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 228 Budget Changes Total	**-**	**-**	**-**

260: Parks and Rec Special Projects — Parks and Recreation

The Parks and Recreation Special Projects Fund includes fee supported recreation programs.

Current Service Level Adjustments	Change from 2026 Adopted Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments.			
Current service level adjustments	(23,631)	(23,631)	-
Subtotal:	(23,631)	(23,631)	-
Fund 260 Budget Changes Total	**(23,631)**	**(23,631)**	**-**

261: Como Campus — Parks and Recreation

This fund includes operating costs for Como Zoo and Conservatory.

Current Service Level Adjustments	Change from 2026 Adopted Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments.			
Other current service level adjustments	228,459	228,459	-
Subtotal:	228,459	228,459	-
Fund 261 Budget Changes Total	**228,459**	**228,459**	**-**

262: Parkland Replacement — Parks and Recreation

This fund accounts for Parkland Easement revenues from outside agencies and the tracking of land purchases.

	Change from 2026 Adopted Spending	Change from 2026 Adopted Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 262 Budget Changes Total	**-**	**-**	**-**

263: Lowertown Ballpark — Parks and Recreation

This fund accounts for the City's operating and maintenance obligations related to the baseball stadium in Lowertown.

Current Service Level Adjustments

Current service level adjustments include an adjustment to projected spending and financing due to the planned end of transfers to debt service.

	Change from 2026 Adopted Spending	Change from 2026 Adopted Financing	FTE
Reduction of transfer to debt service Lowertown Ballpark	(314,314)	(314,314)	-
Subtotal:	(314,314)	(314,314)	-
Fund 263 Budget Changes Total	**(314,314)**	**(314,314)**	**-**

560: Parks Memorials — Parks and Recreation

Parks and Recreation's permanent funds include two trust funds dedicated to maintaining amenities at the Como Conservatory: the Japanese Garden, and the Hiller and Lois Hoffman

	Change from 2026 Adopted Spending	Change from 2026 Adopted Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 560 Budget Changes Total	**-**	**-**	**-**

645: Recycling and Solid Waste — Parks and Recreation

The Recycling and Solid Waste Fund includes the budget for the City's recycling contract and the Organized Trash Collection program.

Current Service Level Adjustments	Change from 2026 Adopted		
	Spending	Financing	FTE
Transfer Solid Waste and Recycling Operations to Public Works			
The 2026 Adopted Budget moved eligible solid waste and recycling expenses from the Parks General Fund to the Solid Waste and Recycling Fund. The 2027 Mayor's Proposed Budget moves the related budgets and staff to Public Works, where			
Parks Worker II	(176,735)	(176,735)	(2.50)
Solid waste and recycling expenses	(226,647)	(226,647)	-
Subtotal:	(403,382)	(403,382)	(2.50)
Fund 645 Budget Changes Total	**(403,382)**	**(403,382)**	**(2.50)**

660: Parks Special Services — Parks and Recreation

Operating budgets for the City's golf courses under City management, winter ski program, concessions, and citywide special events reside in the Parks Special Services Fund.

Current Service Level Adjustments	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and other revenue and expense adjustments.			
Other current service level adjustments	(1,236)	(1,236)	-
Subtotal:	(1,236)	(1,236)	-
Fund 660 Budget Changes Total	**(1,236)**	**(1,236)**	**-**

760: Parks Supply and Maintenance

Parks and Recreation

This fund is responsible for forestry support, landscape design for capital projects, and the Parks fleet and equipment storeroom.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Other current service level adjustments	283,593	283,593	-
Subtotal:	283,593	283,593	-
Fund 760 Budget Changes Total	**283,593**	**283,593**	**-**

Parks and Recreation Spending Reports

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	31,260,338	34,831,415	41,097,304	44,297,267	3,199,963
Services	11,084,801	7,801,403	6,792,724	6,804,020	11,296
Materials And Supplies	5,956,875	4,507,938	4,511,582	4,848,068	336,486
Additional Expenses	118,929	62,000	62,000	102,000	40,000
Capital Outlay	8,405	30,275	30,275	30,275	-
Debt Service	-	66,937	66,937	66,937	-
Other Financing Uses	2,500,546	2,718,748	188,055	320,555	132,500
Total Spending by Major Account	**50,929,894**	**50,018,716**	**52,748,877**	**56,469,122**	**3,720,245**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	3,742,653	3,930,183	4,129,897	4,230,080	100,183
10041101 - PARK COMMISSION	2,696	5,043	5,043	5,043	-
10041102 - PARKS AND REC SUPPORT SERVICES	677,930	982,801	948,646	1,644,441	695,795
10041105 - PARKS AND REC UTILITIES	3,665,971	3,800,741	4,007,195	4,097,357	90,162
10041106 - WELLSTONE CENTER SHARED COSTS	498,830	320,164	320,164	395,164	75,000
10041107 - COMMUNITY FIRST PUBLIC SAFETY	726,109	1,022,116	1,117,114	1,140,559	23,445
10041110 - PARK SECURITY	33,985	260,898	246,697	256,844	10,147
10041111 - PARKS SAFETY	125,958	146,758	121,078	471,565	350,487
10041200 - COMO CONSERVATORY	668,449	897,055	900,206	948,713	48,507
10041201 - COMO CIRCULATOR	19,222	-	-	-	-
10041202 - COMO ZOO	2,228,800	2,338,375	2,452,259	2,544,788	92,529
10041203 - COMO PK ZOO AND CONSER CAMPUS	861,596	1,185,196	1,228,115	1,215,937	(12,178)
10041300 - DESIGN CENTER	158,669	158,669	50,000	50,000	-
10041400 - PARKS AND REC BLDG MAINT	5,718,504	4,724,252	4,717,682	4,910,892	193,210
10041401 - ZOO AND CONSERVATORY HEATING	631,077	642,549	688,848	736,955	48,107
10041402 - PARKS GROUND MAINTENANCE	3,655,166	3,141,564	3,279,967	3,469,630	189,663
10041403 - PARKS PERMITS MANAGEMENT	3,792	17,289	17,291	17,177	(114)
10041404 - SMALL SPECIALIZED EQUIP MNCTE	900,484	1,015,802	59,424	192,267	132,843
10041405 - PARKS AND REC MNTCE SUPPORT	3,773,760	1,507,791	1,045,877	1,066,749	20,872

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041406 - REC CTR CUSTODIAL AND MAINT	2,110,164	2,439,844	2,519,778	2,671,106	151,328
10041407 - TREE MAINTENANCE	26,949	40,448	-	-	-
10041408 - CITY PARKS TREE MAINTENANCE	505,844	369,755	-	-	-
10041409 - ENVIRONMENTAL PLANNING	518,061	555,043	386,867	495,694	108,827
10041411 - LIGHT RAIL TRANSIT	88,955	194,094	194,799	244,362	49,563
10041412 - ROW - STREET TREE MAINTENANCE	2,866,556	3,477,078	5,575,617	5,699,670	124,053
10041413 - ROW - EAB MANAGEMENT	1,916,669	1,252,899	-	-	-
10041415 - ROW - SOLID WASTE REMOVAL	13,540	-	-	-	-
10041416 - ROW - BEAUTIFICATION	84,569	83,714	82,362	75,275	(7,087)
10041420 - HARRIET ISLAND SUBSIDY	202,790	386,566	401,303	389,936	(11,367)
10041421 - PARKS FLEET SERVICES	-	-	2,398,193	2,265,693	(132,500)
10041500 - RECREATION ADMIN AND SUPPORT	636,680	728,775	809,825	826,315	16,490
10041501 - SOUTH SERVICE AREA	3,617,461	3,172,256	3,187,908	3,315,837	127,929
10041502 - NORTH SERVICE AREA	3,216,695	2,281,317	2,428,132	2,369,210	(58,922)
10041503 - CITYWIDE TEAM	924,116	923,391	955,057	1,104,008	148,951
10041505 - ADAPTIVE PROGRAMS	290,937	314,800	322,251	333,292	11,041
10041506 - MUNI ATHLETIC PROGRAMS	486,882	999,197	1,019,531	1,070,835	51,304
10041507 - REC CHECK PROGRAM	38,182	899,894	935,484	1,151,589	216,105
10041509 - NORTHWEST SVC AREA GF	2,749,300	3,022,985	3,243,758	3,459,272	215,514
10041610 - SKI	412,364	237,422	237,732	247,478	9,746
10041615 - MIDWAY STADIUM	166,959	111,716	104,526	104,526	-
10041620 - SEASONAL SWIMNG BEACHES POOLS	934,802	1,068,191	1,163,317	1,734,070	570,753
10041625 - OXFORD INDOOR SWIMMING POOL	916,681	1,217,142	1,295,322	1,355,506	60,184
10041700 - GREAT RIVER PASSAGE	111,085	144,941	151,612	161,287	9,675
Total Spending by Accounting Unit	**50,929,894**	**50,018,716**	**52,748,877**	**56,469,122**	**3,720,245**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,523,745	3,859,034	4,020,276	3,944,348	(75,928)
Services	4,376,015	1,732,922	1,720,034	2,236,343	516,309
Materials And Supplies	563,483	278,993	236,665	836,665	600,000
Program Expense	4,800	-	-	-	-
Capital Outlay	3,458	-	-	-	-
Other Financing Uses	2,961,662	103,362	87,736	87,736	-
Total Spending by Major Account	**11,433,164**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20041801 - YOUTH JOB CORP	2,369,683	2,037,958	2,037,757	2,117,921	80,164
20041810 - COMO BUS CIRCULATOR	79,751	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	4,766,913	1,961,198	2,051,839	2,977,841	926,002
20041822 - PARKS ENVIRONMENTAL GRANTS	486,391	516,085	516,045	745,995	229,950
20041830 - SPROCKETS	320,443	466,410	466,410	190,386	(276,024)
20041840 - RECREATION GRANTS	318,011	386,392	386,392	460,387	73,995
20041845 - ARTS AND COMMUNITY GARDENING	185,868	199,236	199,236	201,013	1,777
20041846 - GREAT RIVER PASSAGE GRANT	373,804	282,032	282,032	286,549	4,517
20041847 - FORD SITE REDEVELOPMENT	2,532,300	-	-	-	-
Total Spending by Accounting Unit	**11,433,164**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	860,084	1,275,900	979,941	-	(979,941)
Services	38,344	2,807,912	1,500,300	11,500	(1,488,800)
Materials And Supplies	1,657	-	-	-	-
Total Spending by Major Account	**900,086**	**4,083,812**	**2,480,241**	**11,500**	**(2,468,741)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	900,086	4,083,812	2,480,241	11,500	(2,468,741)
Total Spending by Accounting Unit	**900,086**	**4,083,812**	**2,480,241**	**11,500**	**(2,468,741)**

Fund: 228 - CHARITABLE GAMBLING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	-	25,000	25,000	25,000	-
Total Spending by Major Account	**-**	**25,000**	**25,000**	**25,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	-	25,000	25,000	25,000	-
Total Spending by Accounting Unit	**-**	**25,000**	**25,000**	**25,000**	**-**

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,784,908	2,499,166	2,738,587	2,717,094	(21,493)
Services	1,169,263	994,104	925,286	923,148	(2,138)

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Materials And Supplies	696,606	686,002	708,891	708,891	-
Additional Expenses	6,025	-	-	-	-
Capital Outlay	-	1,000	1,000	1,000	-
Other Financing Uses	974,674	974,249	934,742	934,742	-
Total Spending by Major Account	**4,631,476**	**5,154,521**	**5,308,506**	**5,284,875**	**(23,631)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041100 - PRIVATE DONATIONS	9,000	10,000	1,000	1,000	-
26041105 - METZGER MEMORIAL POPS FUND	39	-	-	-	-
26041110 - SPONSORSHIPS	8,495	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	1,456,111	1,721,294	1,773,506	1,799,263	25,757
26041402 - SKYGATE SCULPTURE MAINT FUND	86	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	-	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	3,780	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	145,974	99,769	139,156	139,156	-
26041500 - RECREATION SERVICE MGMT	23,429	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	1,437,810	1,257,845	456,518	453,654	(2,864)
26041502 - NORTH SERVICE AREA	411,370	477,718	507,542	486,426	(21,116)
26041505 - CITYWIDE TEAM	123,577	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	988,822	961,484	(27,338)
26041509 - NORTHWEST SVC AREA SF	613,896	517,939	368,946	382,291	13,345
26041510 - CITYWIDE RECREATION ACTIVITIES	3,358	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	27,873	56,559	51,205	51,644	439
26041520 - SENIOR RECREATION PROGRAMS	365	27,176	26,811	26,811	-
26041530 - MUNICIPAL ATHL PROG FACILIT	207,070	197,780	207,852	206,298	(1,554)
26041531 - BASEBALL ATHLETIC ASSOCIATION	52,854	176,660	-	-	-
26041532 - FOOTBALL ATHLETIC ASSOCIATION	120	9,500	179,500	179,500	-
26041534 - BASKETBALL ATHLETIC ASSOC	102	-	-	-	-

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041540 - R AND A BATTING CAGES	106,167	208,246	213,612	203,312	(10,300)
Total Spending by Accounting Unit	**4,631,476**	**5,154,521**	**5,308,506**	**5,284,875**	**(23,631)**

Fund: 261 - COMO CAMPUS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,823,145	4,499,016	4,772,216	5,001,382	229,166
Services	243,449	207,451	215,396	214,689	(707)
Materials And Supplies	364,741	334,922	334,922	334,922	-
Other Financing Uses	2,435,696	2,435,696	2,426,981	2,426,981	-
Total Spending by Major Account	**6,867,031**	**7,477,085**	**7,749,515**	**7,977,974**	**228,459**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	-	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	635,048	873,885	917,167	1,016,133	98,966
26141210 - COMO CAMPUS SUPPORT	2,843,174	2,733,939	2,753,603	2,771,360	17,757
26141215 - COMO CONSERVATORY SUPPORT	755,287	763,594	827,448	850,175	22,727
26141220 - COMO ZOO SUPPORT	931,327	952,806	1,001,404	1,013,869	12,465
26141225 - ZOO ANIMAL FUND	5,592	30,292	29,557	29,557	-
26141230 - ZOO CONSERVATORY EDUC PROG	264,316	558,220	583,239	611,281	28,042
26141240 - COMO VOLUNTEER SVCS	219,698	227,931	237,471	250,831	13,360
26141242 - COMO CAMPUS MAINTENANCE	649,227	720,345	738,576	782,523	43,947
26141244 - COMO RENTALS	269,752	294,632	329,682	339,861	10,179
26141246 - COMO MARKETING	293,610	314,822	324,749	305,765	(18,984)
Total Spending by Accounting Unit	**6,867,031**	**7,477,085**	**7,749,515**	**7,977,974**	**228,459**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 262 - PARKLAND REPLACEMENT

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	7,162	-	-	-	-
Capital Outlay	-	200,000	200,000	200,000	-
Other Financing Uses	894,088	-	-	-	-
Total Spending by Major Account	**901,250**	**200,000**	**200,000**	**200,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	88	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	742	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	21,076	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	88,398	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	277	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	68,543	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	28	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	19,810	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	309	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	230,413	-	-	-	-
26241110 - DIST 10 COMO PARK	18	-	-	-	-
26241111 - DIST 11 HAMLINE MIDWAY	247	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	301,279	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLINE	768	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAMD	226	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	110,618	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	226	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	58,183	-	-	-	-
Total Spending by Accounting Unit	**901,250**	**200,000**	**200,000**	**200,000**	**-**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 263 - LOWERTOWN BALLPARK

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	61,340	61,340	61,340	61,340	-
Additional Expenses	-	763,260	763,260	648,946	(114,314)
Other Financing Uses	61,935	200,000	200,000	-	(200,000)
Total Spending by Major Account	**123,275**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26341605 - BALLPARK OPERATIONS	123,275	1,024,600	1,024,600	710,286	(314,314)
Total Spending by Accounting Unit	**123,275**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Fund: 560 - PARKS MEMORIALS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	189	-	-	-	-
Materials And Supplies	-	2,000	2,000	2,000	-
Total Spending by Major Account	**189**	**2,000**	**2,000**	**2,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
56041200 - JAPANESE GARDEN	158	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	30	300	300	300	-
Total Spending by Accounting Unit	**189**	**2,000**	**2,000**	**2,000**	**-**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	-	176,735	-	(176,735)
Services	-	-	94,147	-	(94,147)
Other Financing Uses	-	-	132,500	-	(132,500)
Total Spending by Major Account	**-**	**-**	**403,382**	**-**	**(403,382)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	403,382	-	(403,382)
Total Spending by Accounting Unit	**-**	**-**	**403,382**	**-**	**(403,382)**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 660 - PARKS SPECIAL SERVICES

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,017,052	2,340,705	2,391,719	2,473,509	81,790
Services	884,457	366,376	498,734	852,095	353,361
Materials And Supplies	518,057	748,961	748,961	442,574	(306,387)
Additional Expenses	352	137,500	137,500	7,500	(130,000)
Capital Outlay	49,168	45,000	45,000	45,000	-
Debt Service	-	573,750	573,750	573,750	-
Other Financing Uses	800,525	865,525	753,484	753,484	-
Total Spending by Major Account	**4,269,611**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	609,787	680,661	691,429	707,492	16,063
66041600 - PARKS SPECIAL SERVICES ADMIN	392,746	333,974	368,350	368,350	-
66041610 - GOLF ADMINISTRATION	368,579	294,828	303,021	303,021	-
66041611 - COMO GOLF COURSE	2,310	-	-	-	-
66041612 - HIGHLAND 18 GOLF COURSE	2,358,981	1,898,137	1,945,618	2,002,224	56,606
66041613 - HIGHLAND 9 GOLF COURSE	432,975	713,018	680,279	697,652	17,373
66041614 - PHALEN GOLF COURSE	2,262	-	-	-	-
66041620 - WATERGATE MARINA	28,004	36,500	36,500	66,500	30,000
66041621 - CITY HOUSE-RED RIVER KITCHEN	0	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	-	103,838	105,783	108,179	2,396
66041640 - COMO LAKESIDE	11,700	200,158	200,158	70,163	(129,995)
66041650 - POOL CONCESSIONS	62,267	192,954	194,260	200,581	6,321
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
Total Spending by Accounting Unit	**4,269,611**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Spending Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	7,507,245	8,345,517	4,733,866	5,060,804	326,938
Services	454,590	532,036	1,064,305	1,008,638	(55,667)
Materials And Supplies	244,866	499,913	189,322	201,644	12,322
Capital Outlay	45,204	22,988	22,988	22,988	-
Other Financing Uses	430,883	548,734	140,256	140,256	-
Total Spending by Major Account	**8,682,788**	**9,949,188**	**6,150,737**	**6,434,330**	**283,593**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	2,249,092	2,708,602	2,804,252	2,989,555	185,303
76041400 - COMO SHOP STOREHOUSE	560,133	664,113	1,019,520	1,047,044	27,524
76041401 - PED PROPERTY MAINTENANCE	581,088	857,600	846,735	859,871	13,136
76041402 - PARKS REC SUMMARY ABATEMENT	475,648	457,008	314,422	314,199	(223)
76041403 - CONTRACTED SERVICES	101,937	157,623	162,295	162,295	-
76041404 - REFUSE HAULING EQUIP REPLACE	175,905	251,606	251,606	217,323	(34,283)
76041405 - FORESTRY SUPPORT	4,538,985	4,852,636	751,907	844,043	92,136
Total Spending by Accounting Unit	**8,682,788**	**9,949,188**	**6,150,737**	**6,434,330**	**283,593**

Parks and Recreation Financing Reports

Financing Plan by Department: Parks And Recreation

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	856,558	1,000,644	1,000,644	1,000,644	-
Miscellaneous Revenue	53,324	89,000	89,000	89,000	-
Other Financing Sources	1,428,720	1,289,606	1,289,606	1,289,606	-
Total Financing by Major Account	**2,338,602**	**2,379,250**	**2,379,250**	**2,379,250**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10041100 - PARKS AND REC ADMINISTRATION	57,373	68,672	68,672	68,672	-
10041102 - PARKS AND REC SUPPORT SERVICES	204,684	203,684	203,684	203,684	-
10041105 - PARKS AND REC UTILITIES	23,056	21,500	21,500	21,500	-
10041106 - WELLSTONE CENTER SHARED COSTS	33,095	33,095	33,095	33,095	-
10041110 - PARK SECURITY	41,270	41,270	41,270	41,270	-
10041200 - COMO CONSERVATORY	34,000	34,000	34,000	34,000	-
10041202 - COMO ZOO	100,000	100,000	100,000	100,000	-
10041203 - COMO PK ZOO AND CONSER CAMPUS	100,000	100,000	100,000	100,000	-
10041300 - DESIGN CENTER	-	50,000	50,000	50,000	-
10041400 - PARKS AND REC BLDG MAINT	69,268	89,000	89,000	89,000	-
10041401 - ZOO AND CONSERVATORY HEATING	72,832	72,832	72,832	72,832	-
10041402 - PARKS GROUND MAINTENANCE	134,858	104,673	104,673	104,673	-
10041403 - PARKS PERMITS MANAGEMENT	166,997	219,100	219,100	219,100	-
10041404 - SMALL SPECIALIZED EQUIP MNCTE	43,144	40,863	40,863	40,863	-
10041405 - PARKS AND REC MNTCE SUPPORT	14,078	30,000	30,000	30,000	-
10041407 - TREE MAINTENANCE	6,689	6,689	6,689	6,689	-
10041408 - CITY PARKS TREE MAINTENANCE	244,750	-	-	-	-
10041409 - ENVIRONMENTAL PLANNING	34,803	34,803	34,803	34,803	-
10041420 - HARRIET ISLAND SUBSIDY	169,205	190,925	190,925	190,925	-
10041503 - CITYWIDE TEAM	-	100	100	100	-
10041506 - MUNI ATHLETIC PROGRAMS	10,648	25,000	25,000	25,000	-
10041610 - SKI	76,405	176,044	176,044	176,044	-
10041620 - SEASONAL SWIMNG BEACHES POOLS	469,386	534,000	534,000	534,000	-
10041625 - OXFORD INDOOR SWIMMING POOL	232,061	203,000	203,000	203,000	-

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Total Financing by Accounting Unit	**2,338,602**	**2,379,250**	**2,379,250**	**2,379,250**	**-**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	2,557,791	2,728,890	2,728,890	3,036,005	307,115
Charges For Services	53,381	543,809	543,809	267,785	(276,024)
Miscellaneous Revenue	2,079,204	1,912,294	2,002,694	2,842,984	840,290
Other Financing Sources	952,318	789,318	789,318	958,318	169,000
Total Financing by Major Account	**5,642,695**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20041801 - YOUTH JOB CORP	2,138,974	2,037,958	2,037,757	2,117,921	80,164
20041810 - COMO BUS CIRCULATOR	-	125,000	125,000	125,000	-
20041815 - COMO CAMPUS GRANTS	2,617,205	1,961,198	2,051,839	2,977,841	926,002
20041822 - PARKS ENVIRONMENTAL GRANTS	372,249	516,085	516,045	745,995	229,950
20041830 - SPROCKETS	50,000	466,410	466,410	190,386	(276,024)
20041840 - RECREATION GRANTS	318,363	386,392	386,392	460,387	73,995
20041845 - ARTS AND COMMUNITY GARDENING	108,718	199,236	199,236	201,013	1,777
20041846 - GREAT RIVER PASSAGE GRANT	37,185	282,032	282,032	286,549	4,517
Total Financing by Accounting Unit	**5,642,695**	**5,974,311**	**6,064,711**	**7,105,092**	**1,040,381**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
Total Financing by Major Account	**3,166,249**	**4,083,811**	**2,480,241**	**11,500**	**(2,468,741)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21141820 - PARKS YOUTH EMPLOYMENT	3,166,249	4,083,811	2,480,241	11,500	(2,468,741)
Total Financing by Accounting Unit	**3,166,249**	**4,083,811**	**2,480,241**	**11,500**	**(2,468,741)**

Fund: 228 - CHARITABLE GAMBLING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	-	20,000	20,000	20,000	-
Miscellaneous Revenue	196,904	-	-	-	-
Other Financing Sources	-	5,000	5,000	5,000	-
Total Financing by Major Account	**196,904**	**25,000**	**25,000**	**25,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22841100 - ATHLETIC FEE ASSISTANCE	196,904	25,000	25,000	25,000	-
Total Financing by Accounting Unit	**196,904**	**25,000**	**25,000**	**25,000**	**-**

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	1,451,291	1,721,294	1,773,506	1,799,263	25,757
Charges For Services	1,826,923	3,098,145	3,169,530	3,120,142	(49,388)
Investment Earnings	1,318	-	-	-	-
Miscellaneous Revenue	99,812	154,742	145,742	145,742	-

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 260 - PARKS AND REC SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	234,082	180,341	219,728	219,728	-
Total Financing by Major Account	**3,613,426**	**5,154,522**	**5,308,506**	**5,284,875**	**(23,631)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26041100 - PRIVATE DONATIONS	-	10,000	1,000	1,000	-
26041105 - METZGER MEMORIAL POPS FUND	408	-	-	-	-
26041110 - SPONSORSHIPS	14,317	36,809	36,809	36,809	-
26041111 - PARKS AND REC EMPLOYEE INCENTIVE PROJECT	-	50,000	50,000	50,000	-
26041130 - REGIONAL PARK MAINTENANCE	1,451,291	1,721,294	1,773,506	1,799,263	25,757
26041402 - SKYGATE SCULPTURE MAINT FUND	910	-	-	-	-
26041403 - PARK AMENITY DONATION FUND	-	45,433	45,433	45,433	-
26041404 - SCHULTZ SCULPTURE MAINT FUND	9,511	10,000	10,000	10,000	-
26041410 - ASSESSABLE TREE REMOVALS	150,785	99,769	139,156	139,156	-
26041500 - RECREATION SERVICE MGMT	82,572	82,572	82,572	82,572	-
26041501 - SOUTH SERVICE AREA	994,625	1,257,845	456,518	453,654	(2,864)
26041502 - NORTH SERVICE AREA	197,210	477,718	507,542	486,426	(21,116)
26041505 - CITYWIDE TEAM	9,993	97,900	97,900	97,900	-
26041508 - SMORE FUN	-	-	988,822	961,484	(27,338)
26041509 - NORTHWEST SVC AREA SF	391,953	517,939	368,946	382,291	13,345
26041510 - CITYWIDE RECREATION ACTIVITIES	66,429	71,322	71,322	71,322	-
26041515 - ADAPTIVE RECREATION ACTIVITIES	31,290	56,559	51,205	51,644	439
26041520 - SENIOR RECREATION PROGRAMS	-	27,176	26,811	26,811	-
26041530 - MUNICIPAL ATHL PROG FACILIT	2,105	197,780	207,852	206,298	(1,554)
26041531 - BASEBALL ATHLETIC ASSOCIATION	156,056	176,660	-	-	-
26041532 - FOOTBALL ATHLETIC ASSOCIATION	7,611	9,500	179,500	179,500	-
26041540 - R AND A BATTING CAGES	46,060	208,246	213,612	203,312	(10,300)
26041605 - MIDWAY STADIUM	300	-	-	-	-
Total Financing by Accounting Unit	**3,613,426**	**5,154,522**	**5,308,506**	**5,284,875**	**(23,631)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 261 - COMO CAMPUS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	1,492,362	2,326,248	2,432,003	2,594,153	162,150
Miscellaneous Revenue	2,497,992	2,602,829	2,769,505	2,835,814	66,309
Other Financing Sources	2,548,413	2,548,007	2,548,007	2,548,007	-
Total Financing by Major Account	**6,538,767**	**7,477,084**	**7,749,515**	**7,977,974**	**228,459**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26141200 - COMO CAMPUS CONSERVATION	6,619	6,619	6,619	6,619	-
26141205 - COMO VISITOR AND ED RES CNTR	425,633	873,885	917,167	1,016,133	98,966
26141210 - COMO CAMPUS SUPPORT	2,352,622	2,733,938	2,753,603	2,771,360	17,757
26141215 - COMO CONSERVATORY SUPPORT	1,117,051	763,594	827,448	850,175	22,727
26141220 - COMO ZOO SUPPORT	833,017	952,806	1,001,404	1,013,869	12,465
26141225 - ZOO ANIMAL FUND	16,744	30,292	29,557	29,557	-
26141230 - ZOO CONSERVATORY EDUC PROG	359,166	558,220	583,239	611,281	28,042
26141240 - COMO VOLUNTEER SVCS	192,618	227,931	237,471	250,831	13,360
26141242 - COMO CAMPUS MAINTENANCE	611,666	720,345	738,576	782,523	43,947
26141244 - COMO RENTALS	377,826	294,632	329,682	339,861	10,179
26141246 - COMO MARKETING	245,805	314,822	324,749	305,765	(18,984)
Total Financing by Accounting Unit	**6,538,767**	**7,477,084**	**7,749,515**	**7,977,974**	**228,459**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 262 - PARKLAND REPLACEMENT

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	5,010	-	-	-	-
Investment Earnings	75,147	-	-	-	-
Miscellaneous Revenue	145,982	200,000	200,000	200,000	-
Total Financing by Major Account	**226,139**	**200,000**	**200,000**	**200,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26241100 - PARK LAND REPLACEMENT	5,934	200,000	200,000	200,000	-
26241101 - DIST 1 BATTLE CREEK HIGHWOOD	7,838	-	-	-	-
26241102 - DIST 2 THE GREATER EAST SIDE	2,415	-	-	-	-
26241103 - DIST 3 WEST SIDE CITIZENS ORG	8,819	-	-	-	-
26241104 - DIST 4 DAYTONS BLUFF	14,430	-	-	-	-
26241105 - DIST 5 PAYNE PHALEN PLNG CNCL	4,620	-	-	-	-
26241106 - DIST 6 PLANNING COUNCIL	2,536	-	-	-	-
26241107 - DIST 7 PLANNING COUNCIL	1	-	-	-	-
26241108 - DIST 8 SUMMIT UNIVERSITY	4,244	-	-	-	-
26241109 - DIST 9 FORT ROAD W 7TH	15,500	-	-	-	-
26241110 - DIST 10 COMO PARK	186	-	-	-	-
26241111 - DIST 11 HAMLINE MIDWAY	2,614	-	-	-	-
26241112 - DIST 12 ST ANTHONY PARK	16,036	-	-	-	-
26241113 - DIST 13 LEXINGTON HAMLINE	46,639	-	-	-	-
26241114 - DIST 14 MACALESTER GROVELAND	8,364	-	-	-	-
26241115 - DIST 15 HIGHLAND PARK	11,318	-	-	-	-
26241116 - DIST 16 SUMMIT HILL ASSOC	2,382	-	-	-	-
26241117 - DIST 17 CAPITAL RIVER COUNCIL	72,265	-	-	-	-
Total Financing by Accounting Unit	**226,139**	**200,000**	**200,000**	**200,000**	**-**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 263 - LOWERTOWN BALLPARK

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	-	313,260	313,260	313,260	-
Investment Earnings	21,294	-	-	-	-
Miscellaneous Revenue	347,127	542,500	542,500	342,500	(200,000)
Other Financing Sources	54,526	168,840	168,840	54,526	(114,314)
Total Financing by Major Account	**422,947**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
26341605 - BALLPARK OPERATIONS	422,947	1,024,600	1,024,600	710,286	(314,314)
Total Financing by Accounting Unit	**422,947**	**1,024,600**	**1,024,600**	**710,286**	**(314,314)**

Fund: 560 - PARKS MEMORIALS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Investment Earnings	1,991	2,000	2,000	2,000	-
Total Financing by Major Account	**1,991**	**2,000**	**2,000**	**2,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
56041200 - JAPANESE GARDEN	1,672	1,700	1,700	1,700	-
56041201 - HILLER LOIS HOFFMAN MEMORIAL	319	300	300	300	-
Total Financing by Accounting Unit	**1,991**	**2,000**	**2,000**	**2,000**	**-**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	-	403,382	-	(403,382)
Total Financing by Major Account	**-**	**-**	**403,382**	**-**	**(403,382)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64541490 - PARKS RECYCLING AND SOLID WASTE	-	-	403,382	-	(403,382)
Total Financing by Accounting Unit	**-**	**-**	**403,382**	**-**	**(403,382)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 660 - PARKS SPECIAL SERVICES

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	4,159,384	4,275,201	4,346,531	4,345,295	(1,236)
Miscellaneous Revenue	29,272	50,000	50,000	50,000	-
Other Financing Sources	401,698	752,617	752,617	752,617	-
Total Financing by Major Account	**4,590,354**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
66041410 - CITYWIDE SPECIAL EVENTS	664,631	680,661	691,429	707,492	16,063
66041600 - PARKS SPECIAL SERVICES ADMIN	272,393	333,974	368,350	368,350	-
66041610 - GOLF ADMINISTRATION	377,608	294,828	303,021	303,021	-
66041612 - HIGHLAND 18 GOLF COURSE	2,347,040	1,898,137	1,945,618	2,002,224	56,606
66041613 - HIGHLAND 9 GOLF COURSE	618,638	713,018	680,279	697,652	17,373
66041620 - WATERGATE MARINA	45,476	36,500	36,500	66,500	30,000
66041621 - CITY HOUSE-RED RIVER KITCHEN	116,698	40,000	40,000	40,000	-
66041622 - MINI GOLF	-	10,000	10,000	10,000	-
66041623 - BATTLE CREEK SKI	6,451	103,838	105,783	108,179	2,396
66041640 - COMO LAKESIDE	141,383	200,158	200,158	70,163	(129,995)
66041650 - POOL CONCESSIONS	35	192,954	194,260	200,581	6,321
660952005Z - 2005 REC FACILITY DEBT SVC	-	573,750	573,750	573,750	-
Total Financing by Accounting Unit	**4,590,354**	**5,077,818**	**5,149,148**	**5,147,912**	**(1,236)**

Financing Plan by Department: Parks And Recreation

Budget Year: 2027

Fund: 760 - PARKS SUPPLY AND MAINTENANCE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	7,821,163	9,877,645	6,079,193	6,362,786	283,593
Miscellaneous Revenue	108,605	71,544	71,544	71,544	-
Total Financing by Major Account	**7,929,768**	**9,949,189**	**6,150,737**	**6,434,330**	**283,593**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
76041300 - PARKS AND REC INTERNAL PROJ	2,104,726	2,708,602	2,804,252	2,989,555	185,303
76041400 - COMO SHOP STOREHOUSE	397,729	664,113	1,019,520	1,047,044	27,524
76041401 - PED PROPERTY MAINTENANCE	221,831	857,600	846,735	859,871	13,136
76041402 - PARKS REC SUMMARY ABATEMENT	544,398	457,008	314,422	314,199	(223)
76041403 - CONTRACTED SERVICES	124,506	157,623	162,295	162,295	-
76041404 - REFUSE HAULING EQUIP REPLACE	121,338	251,606	251,606	217,323	(34,283)
76041405 - FORESTRY SUPPORT	4,415,240	4,852,636	751,907	844,043	92,136
Total Financing by Accounting Unit	**7,929,768**	**9,949,189**	**6,150,737**	**6,434,330**	**283,593**

Planning and Economic Development

2027 Proposed Budget: Planning and Economic Development

SAINT PAUL
PLANNING & ECONOMIC DEVELOPMENT

Department Mission: Build a thriving, inclusive and accessible city where residents and visitors can reach their full potential by promoting innovative, environmentally sound development, affordable housing, and supporting local businesses.

Learn More: stpaul.gov/ped. Note: The Department of Planning and Economic Development (PED) provides administrative support to the Saint Paul Housing and Redevelopment Authority (HRA), and the HRA funds a major portion of the Department of Planning and Economic Development's operational budget. Please refer to the budget of the Housing and Redevelopment Authority of the City of Saint Paul for more information: **stpaul.gov/HRA**.

Department Facts

- **Total General Fund Budget:** $2,536,464
- **Total Special Fund Budget:** $70,206,475
- **Total FTEs:** 92.50

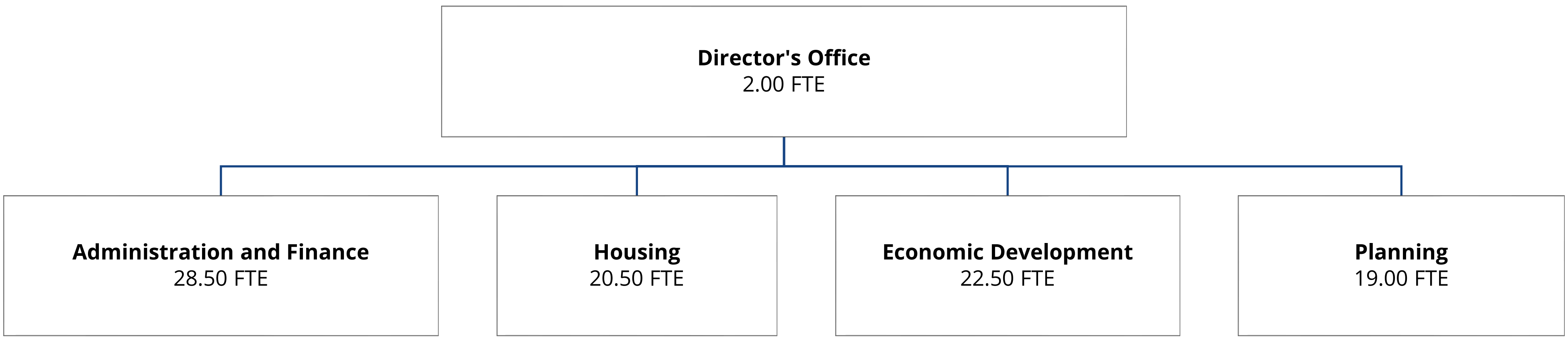
Department Goals

- Establish a community-driven policy framework for private sector investments that further Saint Paul's equity and economic justice priorities.
- Increase and improve the stock of housing to meet the continuum of housing needs and build community wealth.
- Expand access to opportunity and housing choice to remove barriers and ensure safe, stable housing for all.
- Drive business growth and community revitalization to foster economic prosperity.
- Support equitable real estate development focused on community benefit and community ownership.
- Economic Growth: Job creation, business support, innovation, diverse tax base
- Community Vibrancy: large and small business retention and attraction, neighborhood planning, commercial and cultural corridors.
- Sustainable Growth: Responsible land use, strengthening value and viability of existing assets, environmental stewardship and efficient infrastructure.
- Partnerships: Valuable (value-based) collaboration with residents, businesses, district councils, and other departments.
- Future Focus: Planning for long-term success and intergenerational well-being.
- Engage staff and promote workplace vitality and equity.

Recent Accomplishments

- Established the **Emergency Rental Assistance/Eviction Prevention Program** which will serve approximately 400 to 500 residents facing eviction.
- Launched the **Citywide Downpayment Assistance Program** which has approved 40 households so far for a total of $1,379,674.
- Creation of the $1.4 million **Commercial Corridor Organization Assistance Program** to support organizations along commercial corridors.
- Completion of four **Inspiring Communities** projects providing six new ownership housing units affordable to individuals making 80% AMI or less.
- Improving planning processes including Ordinance 25-79, which streamlined land use applications by more than two weeks
- Supported the production of an 88-unit permanent supportive housing building that opened in 2026 and anticipate the opening of a second permanent supportive housing building consisting of 76 rehabilitated units and 26 new units.

Planning and Economic Development (PED) Organizational Chart



Total FTE 92.50

Department Division Descriptions

Planning and Economic Development is managed by the Director and department support staff. It includes the following divisions:

- **Housing:** The Housing Division works to ensure access to quality affordable housing for all Saint Paul residents, through the production of new housing units, the preservation of affordable units, and recommendations around housing policy decisions.
- **Economic Development:** The Economic Development Division works to support:
  - Business Attraction and Retention: Implementing strategies to attract new businesses and support existing ones to promote economic growth.
  - Community Revitalization: Initiating programs to revitalize distressed areas, improve quality of life, and stimulate local economies.
- **Planning:** The Planning Division promotes the social, physical, and economic well-being of residents, property owners, and business owners of Saint Paul by working on citywide, neighborhood, and major site plans, zoning, Heritage Preservation and District Council services. Planners advise the Mayor and the City Council and serve as staff to the Planning Commission and Heritage Preservation Commission. We encourage a high degree of resident participation and work with District Councils, community development corporations, business organizations, and ad hoc task forces.

Fiscal Summary: Planning And Economic Development

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	907,519	573,645	870,537	2,536,464	1,665,927	-	-
200: CITY GRANTS	5,764,850	-	-	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	293,939	1,368,830	1,461,429	200,000	(1,261,429)	-	-
282: CITY HUD GRANTS	12,771,878	9,290,000	9,650,000	9,340,000	(310,000)	-	-
284: LOCAL AFFORDABLE HOUSING AID	157,199	4,980,000	8,495,598	6,030,000	(2,465,598)	-	-
285: CITY SALES TAX	37,735,109	37,304,205	35,379,931	38,713,229	3,333,298	-	-
780: PED ADMINISTRATION	13,357,287	15,395,643	15,547,155	15,923,246	376,091	90.50	92.50
Total	**70,987,782**	**68,912,323**	**71,404,650**	**72,742,939**	**1,338,289**	**90.50**	**92.50**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	-	-	145,422	78,146	(67,276)
200: CITY GRANTS	5,807,330	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	4,918,830	1,368,830	1,461,429	200,000	(1,261,429)
282: CITY HUD GRANTS	11,686,823	9,290,000	9,650,000	9,340,000	(310,000)
284: LOCAL AFFORDABLE HOUSING AID	2,201,593	4,980,000	8,495,598	6,030,000	(2,465,598)
285: CITY SALES TAX	35,654,839	37,304,205	35,379,931	38,713,229	3,333,298
780: PED ADMINISTRATION	13,928,007	15,395,643	15,547,155	15,923,246	376,091
Total	**74,197,422**	**68,338,678**	**70,679,535**	**70,284,621**	**(394,914)**

Budget Changes Summary

The 2027 Planning and Economic Development (PED) budget includes continued investments for the housing programs in the Local Affordable Housing Aid (LAHA) budget This includes $2 million for Downpayment Assistance, $1 million for Emergency Rental Assistance, $1.5 million for Small Scale Development/Gap Subsidies, and $1.5 million for other affordable housing programming.

The budget for District Councils, previously located in General Government Accounts, will shift to the PED General Fund in 2027. The PED Administration Fund includes current service level adjustments for inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services, and the removal of several one-time project budgets. There were also strategic reductions taken in the car lease and storage budgets, as well as the travel, training, and membership budgets.[MM1.1] The General Government Special Project Fund reflects a $200,000 carryforward from the 2026 budget for the Healthy Homes program. Adjustments to the Sales Tax Revitalization (STAR) program are also included, with total 2027 sales tax revenue estimated at $24.25 million.

NOTE: The Housing and Redevelopment Authority (HRA) budget is not part of the City of Saint Paul's budget. Please reference the budget of the Housing and Redevelopment Authority of the City of Saint Paul for more information.

100: General Fund — Planning and Economic Development

Current Service Level Adjustments

Current service level adjustments include the reversal of a one-time increase in General Fund support from the PED Administration Fund and shifts the District Council funding from the General Government Accounts budget to PED. This is a technical change and does not impact program operations.

	Change from 2026 Adopted Spending	Financing	FTE
Remove one-time transfer of PED Administration fund balance to City General Fund	-	(145,422)	
Shift District Council budget to PED	1,700,927	78,146	-
Subtotal:	1,700,927	(67,276)	-

Mayor's Proposed Changes

Department Budget Reductions

The 2027 PED General Fund budget reflects reductions in the PED Administration Fund, including the removal of the pooled car lease and vehicle storage budgets and reductions to the travel, training, and memberships budget. The administrative fee paid by the General Fund to the PED Administration Fund is reduced accordingly.

	Change from 2026 Adopted Spending	Financing	FTE
Reduce administrative fee to align with Administration Fund reductions	(35,000)	-	-
Subtotal:	(35,000)	-	-

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**1,665,927**	**(67,276)**	**-**

200: City Grants — Planning and Economic Development

The City Grants fund has included state and federal planning and development grants administered by PED.

Current Service Level Adjustments

	Change from 2026 Adopted Spending	Financing	FTE
No change from 2026 Adopted	-	-	-
Subtotal:	-	-	-

	Spending	Financing	FTE
Fund 200 Budget Changes Total	**-**	**-**	**-**

211: General Government Special Projects — Planning and Economic Development

The Healthy Homes Saint Paul Pre-weatherization Program is administered in this fund. The goals of Healthy Homes Saint Paul are to repair homes of low- and moderate-income households that need basic life and safety improvements. These types of repairs enhance comfort, well-being, and safety while also reducing energy bills.

Current Service Level Adjustments

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between the Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds will continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by the end of 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The remaining funds for the Healthy Homes/30% AMI projects were removed from the 2027 base budget per the Global Agreement.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Planned removal of Healthy Homes/30% AMI projects	(1,461,429)	(1,461,429)	-
Subtotal:	(1,461,429)	(1,461,429)	-

Proposed Changes

Healthy Homes

The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for the Healthy Homes project beyond the planned 2026 sunset.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Carryforward of Healthy Homes project funding	200,000	200,000	-
Subtotal:	200,000	200,000	-

Fund 211 Budget Changes Total	**(1,261,429)**	**(1,261,429)**	**-**

282: City HUD Grants — Planning and Economic Development

The Community Development Block Grant (CDBG) program is administered in this fund. Because the annual grant period runs from June to May, program estimates are initially proposed and adopted. Once the final grant award is known, projects are finalized via separate action.

Current Service Level Adjustments

Current service level adjustments reflect current federal grant allocations from the U.S. Department of Housing and Urban Development for the Community Development Block Grant (CDBG) and the Home Investment Partnership Program (HOME) grant.

	Change from 2026 Adopted		
	Spending	Financing	FTE
CDBG update	15,000	15,000	-
HOME grant update	(325,000)	(325,000)	-
Subtotal:	(310,000)	(310,000)	-

Fund 282 Budget Changes Total	**(310,000)**	**(310,000)**	**-**

284: Local Affordable Housing Aid

Starting in 2024, Saint Paul will receive distributions of Local Affordable Housing Aid (LAHA), funded through a dedicated sales tax in the seven-county metropolitan area. LAHA funds affordable housing projects and helps organizations provide affordable and supportive housing.

Current Service Level Adjustments

Current service level adjustments include an increase in expected LAHA aid and interest earnings revenue.

	Change from 2026 Adopted		
	Spending	Financing	FTE
LAHA Aid	-	169,606	-
Interest Earnings	-	296,420	-
Subtotal:	-	466,026	-

Mayor's Proposed Changes

2027 Local Affordable Housing Aid

The 2027 budget utilizes Local Affordable Housing Aid (LAHA) to advance the City's housing priorities. The total program budgets include $2 million for Downpayment Assistance, $1 million for Emergency Rental Assistance, $1.5 million for Small Scale Development/Gap Subsidies, and $1.5 million for other affordable housing programming. The Downtown Office to Housing Conversion and renter assistance hotline budgets were removed. The 2026 budget utilized $2,931,624 of prior year fund balances on a one-time basis, which was removed in the 2027 budget.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Downpayment Assistance	(1,000,000)	-	-
Emergency Rental Assistance	(880,000)	-	-
HOME Line Contract	(100,000)	-	-
Small Scale Development/Gap Subsidies	(250,000)	-	-
30% AMI Units Affordable Housing Gap Filler	1,500,000	-	-
Downtown Office to Housing Conversion	(1,735,598)	-	-
Remove use of fund equity	-	(2,931,624)	-
Subtotal:	(2,465,598)	(2,931,624)	-

	Spending	Financing	FTE
Fund 284 Budget Changes Total	**(2,465,598)**	**(2,465,598)**	**-**

City sales tax includes annual half cent sales tax revenue and administration of the Neighborhood and Cultural STAR programs.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include the removal of a one-time $1 million budget for the Commercial Corridors Fund.			
Economic Development STAR: Remove one-time funding for Commercial Corridors program	(1,000,000)	(1,000,000)	
Subtotal:	(1,000,000)	(1,000,000)	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
STAR Program			
The forecast for sales tax revenue was increased by $250,000 in the 2027 budget. Due to the projected growth in revenue, the budget for the Neighborhood Sales Tax Revitalization (STAR) and Economic Development programs increased in 2027. Changes to the Cultural STAR budget reflect a formula-driven decrease. The Neighborhood STAR spending budget also includes $3.75 million for Arena complex funding made available through reduced debt service expenses.			
Increase estimate for 2027 collections	250,000	250,000	-
Neighborhood STAR program: Arena complex funding	3,750,000	3,750,000	-
Neighborhood STAR program	174,304	174,304	-
Cultural STAR program	54,483	54,483	-
Economic Development STAR program	104,511	104,511	-
Subtotal:	4,333,298	4,333,298	-

	Spending	Financing	FTE
Fund 285 Budget Changes Total	**3,333,298**	**3,333,298**	**-**

PED operations are budgeted in the PED Administration Fund.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services, and the removal of several one-time project budgets. The 2027 budget also added two positions, a Project Manager and an Accounting Technician I, to assist with the Emergency Rental Assistance (ERA) Program. These positions are funded on a provisional basis with unused fund balance from the Families First Pilot Program in the Housing and Redevelopment Authority (HRA) Housing Trust Fund Budget.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Current service level adjustments	500,132	500,132	-
2026 midyear staffing addition for ERA program: Project Manager	121,026	121,026	1.00
2026 midyear staffing addition for ERA program: Accounting Technician I	105,355	105,355	1.00
Remove one-time carryforward from HRA General Fund for office equipment update	(120,000)	(120,000)	-
Remove one-time carryforward from HRA General Fund for software upgrade	(50,000)	(50,000)	-
Remove one-time transfer of PED Administration fund balance to City General Fund	(145,422)	(145,422)	-
Subtotal:	411,091	411,091	2.00

Mayor's Proposed Changes

Strategic Reductions

The 2027 PED Administration Fund budget including the removal of the pooled car lease and vehicle storage budgets and reductions to the travel, training, and memberships budget. The administrative fee paid by the General Fund to the PED Administration Fund is reduced accordingly.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Remove pooled car lease and vehicle storage budgets	(9,500)	(9,500)	
Reduce travel, training, membership budgets	(25,500)	(25,500)	
Subtotal:	(35,000)	(35,000)	-

Fund 780 Budget Changes Total	**376,091**	**376,091**	**2.00**

Planning and Economic Development Spending Reports

Spending Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	907,519	573,645	870,537	835,537	(35,000)
Program Expense	-	-	-	1,700,927	1,700,927
Total Spending by Major Account	**907,519**	**573,645**	**870,537**	**2,536,464**	**1,665,927**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10051100 - PED ADMINISTRATION	907,519	573,645	870,537	835,537	(35,000)
10051541 - DISTRICT COUNCIL COMMUNITY ENG	-	-	-	1,700,927	1,700,927
Total Spending by Accounting Unit	**907,519**	**573,645**	**870,537**	**2,536,464**	**1,665,927**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Program Expense	5,764,850	-	-	-	-
Total Spending by Major Account	**5,764,850**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20051870 - PED DEVELOPMENT GRANTS	5,607,330	-	-	-	-
20051890 - PED ADVANCE GRANTS	157,520	-	-	-	-
Total Spending by Accounting Unit	**5,764,850**	**-**	**-**	**-**	**-**

Spending Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	293,939	1,368,830	258,984	200,000	(58,984)
Program Expense	-	-	1,202,445	-	(1,202,445)
Total Spending by Major Account	**293,939**	**1,368,830**	**1,461,429**	**200,000**	**(1,261,429)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21151820 - PED HEALTHY HOMES AND 30 AMI ADM	293,939	1,368,830	1,461,429	200,000	(1,261,429)
Total Spending by Accounting Unit	**293,939**	**1,368,830**	**1,461,429**	**200,000**	**(1,261,429)**

Fund: 282 - CITY HUD GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	2,789,664	1,590,000	1,610,000	1,580,500	(29,500)
Program Expense	8,700,618	7,700,000	7,695,000	7,759,500	64,500
Additional Expenses	-	-	345,000	-	(345,000)
Other Financing Uses	1,281,597	-	-	-	-
Total Spending by Major Account	**12,771,878**	**9,290,000**	**9,650,000**	**9,340,000**	**(310,000)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28251810 - EMERGENCY SOLUTIONS GRANT	665,098	590,000	600,000	600,000	-
28251820 - COMMUNITY DEVELOP BLOCK GRANT	6,950,520	7,200,000	7,050,000	7,065,000	15,000
28251821 - COMMUNITY DEV BLOCK GRANT - CV	192,512	-	-	-	-
28251830 - NEIGHBORHOOD STABLIZATION PROG	2,465	-	-	-	-
28251840 - HOME PROGRAM	4,961,284	1,500,000	2,000,000	1,675,000	(325,000)
Total Spending by Accounting Unit	**12,771,878**	**9,290,000**	**9,650,000**	**9,340,000**	**(310,000)**

Spending Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 284 - LOCAL AFFORDABLE HOUSING AID

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	14,776	980,000	130,000	30,000	(100,000)
Program Expense	142,423	4,000,000	8,365,598	6,000,000	(2,365,598)
Total Spending by Major Account	**157,199**	**4,980,000**	**8,495,598**	**6,030,000**	**(2,465,598)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28451900 - LOCAL AFFORDABLE HOUSING AID	157,199	4,980,000	8,495,598	6,030,000	(2,465,598)
Total Spending by Accounting Unit	**157,199**	**4,980,000**	**8,495,598**	**6,030,000**	**(2,465,598)**

Fund: 285 - CITY SALES TAX

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	627,247	415,000	630,000	630,000	-
Program Expense	3,772,462	4,393,748	3,762,202	3,130,989	(631,213)
Other Financing Uses	33,335,400	32,495,457	30,987,729	34,952,240	3,964,511
Total Spending by Major Account	**37,735,109**	**37,304,205**	**35,379,931**	**38,713,229**	**3,333,298**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28551100 - CITY SALES TAX REVENUE	21,747,828	23,000,000	24,000,000	24,250,000	250,000
28551200 - NEIGHBORHOOD STAR PROGRAM	7,181,892	6,014,189	6,168,086	10,092,390	3,924,304
28551220 - CITY CAPITAL FUNDING	1,525,000	1,525,000	1,525,000	1,525,000	-
28551240 - HOUSING TRUST	33,949	-	-	-	-
28551300 - CULTURAL STAR PROGRAM	1,787,551	1,569,559	1,539,116	1,593,599	54,483
28551400 - PAY GO ECON DEVELOPMENT	5,458,890	5,195,457	2,147,729	1,252,240	(895,489)
Total Spending by Accounting Unit	**37,735,109**	**37,304,205**	**35,379,931**	**38,713,229**	**3,333,298**

Spending Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 780 - PED ADMINISTRATION

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	11,274,760	12,552,380	12,759,353	13,388,952	629,599
Services	1,802,789	2,523,091	2,471,680	2,363,594	(108,086)
Materials And Supplies	47,109	69,750	140,700	140,700	-
Capital Outlay	12,206	30,000	30,000	30,000	-
Other Financing Uses	220,422	220,422	145,422	-	(145,422)
Total Spending by Major Account	**13,357,287**	**15,395,643**	**15,547,155**	**15,923,246**	**376,091**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
78051100 - PED OPERATIONS	13,357,287	15,395,643	15,547,155	15,923,246	376,091
Total Spending by Accounting Unit	**13,357,287**	**15,395,643**	**15,547,155**	**15,923,246**	**376,091**

Planning and Economic Development Financing Reports

Financing Plan by Department: Planning And Economic Development

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	-	145,422	78,146	(67,276)
Total Financing by Major Account	**-**	**-**	**145,422**	**78,146**	**(67,276)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10051100 - PED ADMINISTRATION	-	-	145,422	-	(145,422)
10051541 - DISTRICT COUNCIL COMMUNITY ENG	-	-	-	78,146	78,146
Total Financing by Accounting Unit	**-**	**-**	**145,422**	**78,146**	**(67,276)**

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	5,607,330	-	-	-	-
Miscellaneous Revenue	200,000	-	-	-	-
Total Financing by Major Account	**5,807,330**	**-**	**-**	**-**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20051870 - PED DEVELOPMENT GRANTS	5,607,330	-	-	-	-
20051890 - PED ADVANCE GRANTS	200,000	-	-	-	-
Total Financing by Accounting Unit	**5,807,330**	**-**	**-**	**-**	**-**

Financing Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	4,918,830	1,368,830	1,461,429	200,000	(1,261,429)
Total Financing by Major Account	**4,918,830**	**1,368,830**	**1,461,429**	**200,000**	**(1,261,429)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21151820 - PED HEALTHY HOMES AND 30 AMI ADM	4,918,830	1,368,830	1,461,429	200,000	(1,261,429)
Total Financing by Accounting Unit	**4,918,830**	**1,368,830**	**1,461,429**	**200,000**	**(1,261,429)**

Fund: 282 - CITY HUD GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	11,043,485	8,690,000	8,750,000	8,775,000	25,000
Charges For Services	479,896	-	-	-	-
Investment Earnings	96,328	-	-	-	-
Miscellaneous Revenue	814	600,000	900,000	565,000	(335,000)
Other Financing Sources	66,300	-	-	-	-
Total Financing by Major Account	**11,686,823**	**9,290,000**	**9,650,000**	**9,340,000**	**(310,000)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28251810 - EMERGENCY SOLUTIONS GRANT	466,478	590,000	600,000	600,000	-
28251820 - COMMUNITY DEVELOP BLOCK GRANT	6,502,504	7,200,000	7,050,000	7,065,000	15,000
28251821 - COMMUNITY DEV BLOCK GRANT - CV	406,903	-	-	-	-
28251830 - NEIGHBORHOOD STABLIZATION PROG	36,320	-	-	-	-
28251840 - HOME PROGRAM	4,274,619	1,500,000	2,000,000	1,675,000	(325,000)
Total Financing by Accounting Unit	**11,686,823**	**9,290,000**	**9,650,000**	**9,340,000**	**(310,000)**

Financing Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 284 - LOCAL AFFORDABLE HOUSING AID

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	2,114,163	4,980,000	5,382,794	5,552,400	169,606
Investment Earnings	87,430	-	181,180	477,600	296,420
Other Financing Sources	-	-	2,931,624	-	(2,931,624)
Total Financing by Major Account	**2,201,593**	**4,980,000**	**8,495,598**	**6,030,000**	**(2,465,598)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28451900 - LOCAL AFFORDABLE HOUSING AID	2,201,593	4,980,000	8,495,598	6,030,000	(2,465,598)
Total Financing by Accounting Unit	**2,201,593**	**4,980,000**	**8,495,598**	**6,030,000**	**(2,465,598)**

Fund: 285 - CITY SALES TAX

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	21,322,851	23,000,000	24,000,000	24,250,000	250,000
Charges For Services	524,183	357,604	373,452	323,044	(50,408)
Investment Earnings	744,314	304,474	514,711	481,955	(32,756)
Other Financing Sources	13,063,491	13,642,127	10,491,768	13,658,230	3,166,462
Total Financing by Major Account	**35,654,839**	**37,304,205**	**35,379,931**	**38,713,229**	**3,333,298**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
28551100 - CITY SALES TAX REVENUE	21,322,851	23,000,000	24,000,000	24,250,000	250,000
28551200 - NEIGHBORHOOD STAR PROGRAM	7,147,034	6,014,189	6,168,086	10,092,390	3,924,304
28551220 - CITY CAPITAL FUNDING	1,422,796	1,525,000	1,525,000	1,525,000	-
28551300 - CULTURAL STAR PROGRAM	1,184,339	1,569,559	1,539,116	1,593,599	54,483
28551400 - PAY GO ECON DEVELOPMENT	4,577,819	5,195,457	2,147,729	1,252,240	(895,489)
Total Financing by Accounting Unit	**35,654,839**	**37,304,205**	**35,379,931**	**38,713,229**	**3,333,298**

Financing Plan by Department: Planning And Economic Development

Budget Year: 2027

Fund: 780 - PED ADMINISTRATION

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	13,639,609	12,805,042	12,325,994	12,115,570	(210,424)
Miscellaneous Revenue	159,118	-	-	-	-
Other Financing Sources	129,280	2,590,601	3,221,161	3,807,676	586,515
Total Financing by Major Account	**13,928,007**	**15,395,643**	**15,547,155**	**15,923,246**	**376,091**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
78051100 - PED OPERATIONS	13,928,007	15,395,643	15,547,155	15,923,246	376,091
Total Financing by Accounting Unit	**13,928,007**	**15,395,643**	**15,547,155**	**15,923,246**	**376,091**

Police

2027 Proposed Budget: Police

Department Mission: The Saint Paul Police Department will justly serve our community with courage, honor, and respect, to create peace and public safety for all. We seek to become an outstanding employer that is reflective of our community, by instilling purpose, value, and appreciation in our workforce. We strive to contribute to Saint Paul's vitality and prosperity by promoting safety and security with technical excellence, leadership, and comprehensive professionalism. We are focused on strengthening partnerships with the diverse communities that we serve, to address the causes and outcomes of crimes, and to continue to be a strong asset to the city and a leader among law enforcement agencies nationwide to provide community safety for all.

Learn More: stpaul.gov/police

Department Facts

- **Total General Fund Budget:** $128,341,566
- **Total Special Fund Budget:** $23,540,117
- **Total FTEs:** 752.60 (1.00 FTE in this total is budgeted in General Government Accounts)
- The 2027 authorized strength is 605 sworn officers.
- SPPD is authorized for 2 sworn officers per 1,000 residents, based on 605 sworn officers and a population estimate of approximately 307,000.
- The department held three police academies in 2026; 44 new officers were hired in 2025.
- SPPD recovered 305 firearms, 24 ghost guns, and 4 fully automatic switches reported as of July 30, 2026.

Department Goals

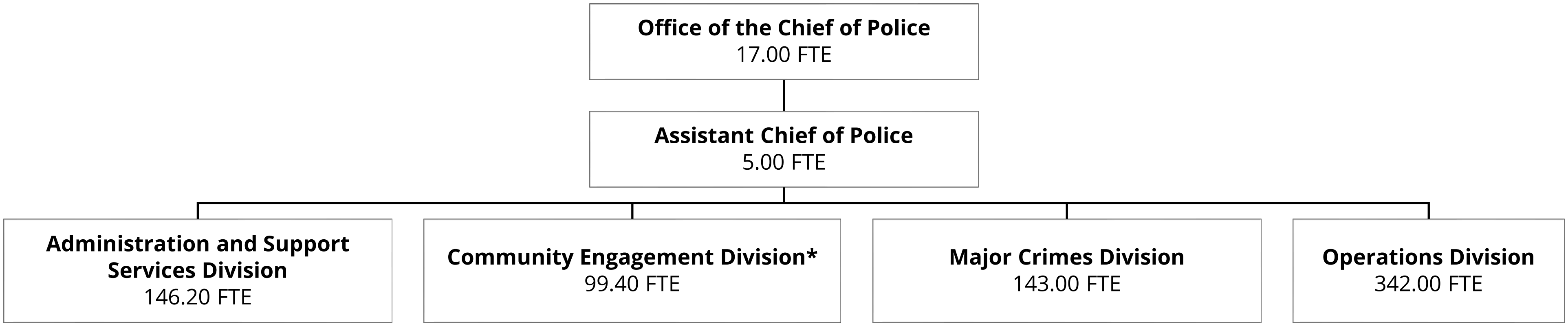
Improve health and safety in all Saint Paul neighborhoods by:

- Reducing gun violence and violent crime.
- Reducing crime through traditional and non-traditional policing initiatives and taking a citywide enterprise approach to community safety.
- Increasing community collaboration, moving beyond engagement to make meaningful community connections.
- Improving recruitment and retention, investing in our personnel up and through the department with employee development.

Recent Accomplishments

- Reached a 74% clearance rate for non-fatal shooting cases in 2025.
- Opened a Real Time Information Center (RTIC) to support patrol operations, getting real time information to officers prior to arriving on scene.
- Continue to maintain Safe Summer Nights, National Night Out, and other community engagement events despite budget constraints.
- Managed the impact of Metro Surge by engaging all affected groups and keeping lines of communication open with all sides to mitigate harm to the community.

Police Organizational Chart



Total FTE 752.60

*1.00 FTE in this total is funded by Public Safety Aid and is budgeted in a General Government Account.

Department Division Descriptions

The Saint Paul Police department is managed by the Chief of Police and includes the following divisions:

- **The Office of the Chief of Police:** includes the Chief of Police and support staff as well as the following units: Internal Affairs, Inspections, and the Public Information Office.
- **The Office of the Assistant Chief of Police:** The Assistant Chief of Police reports to the Chief of Police and oversees the following Saint Paul Police Department Divisions:
    - **Support Services Division:** This division is responsible for a variety of administrative functions, including technology initiatives, body camera and video management, crime analysis, property and evidence, Special Operations Unit, and Forensic Services.
    - **Community Engagement Division:** This division includes traffic and pedestrian safety, community partnerships, youth outreach and programming, training unit, pathway programs, military liaison, LGBTQIA+ liaison, and the employee assistance program.
    - **Major Crimes Division:** This division provides investigations into some of the most serious crimes that occur in Saint Paul.
    - **Operations Division:** The division has a variety of patrol, investigative, and community outreach functions and includes Patrol Districts, Watch Commander, and the Canine Unit.

Fiscal Summary: Police

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	114,421,201	116,633,274	122,547,985	128,341,566	5,793,581	701.40	701.40
200: CITY GRANTS	4,879,536	6,261,454	3,944,006	3,436,342	(507,664)	9.00	5.00
211: GENERAL GOVT SPECIAL PROJECTS	330,011	1,310,000	443,204	446,199	2,995	2.00	2.00
225: POLICE SPECIAL PROJECTS	13,685,477	15,944,982	16,631,227	16,191,753	(439,474)	30.00	28.00
623: IMPOUND LOT	2,997,567	3,318,958	3,409,585	3,465,823	56,238	15.20	15.20
Total	**136,313,792**	**143,468,667**	**146,976,007**	**151,881,683**	**4,905,676**	**757.60**	**751.60**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	2,323,868	2,163,843	3,082,519	3,477,790	395,271
200: CITY GRANTS	4,905,354	6,261,454	3,944,006	3,436,342	(507,664)
211: GENERAL GOVT SPECIAL PROJECTS	-	1,310,000	443,204	446,199	2,995
225: POLICE SPECIAL PROJECTS	14,901,654	15,944,982	16,631,227	16,191,753	(439,474)
623: IMPOUND LOT	2,353,244	3,318,958	3,409,585	3,465,823	56,238
Total	**24,484,120**	**28,999,236**	**27,510,541**	**27,017,907**	**(492,634)**

Budget Changes Summary

The 2027 Police General Fund budget includes several staffing and operational changes. Staffing adjustments include shifting four Police Officer positions previously funded through the COPS grant to the General Fund. The budget also reduces staffing by four Commander positions and seven Sergeant positions through the non-backfilling of retirement and separations. In addition, the budget eliminates one vacant Crime Prevention Coordinator position, and one Physical Fitness Coordinator position.

The budget also includes a reallocation of expenses to better align with current operational needs. This includes $2,032,600 in funding for Police Academy costs and $740,000 for vehicle repair, fuel, and CCTV expenses. These investments are partially offset by a $2,002,676 adjustment to the department's attrition budget. In addition, existing funding for events and festival support is shifted from the Office of Financial Services to the Police department. The General Fund budget also increases special event overtime expenses and revenue by $600,000 to reflect higher activity.

Grant and special project fund updates reflect current service levels and funding adjustments. These changes include the reduction of two Emergency Communications Center FTEs as positions transition to Ramsey County. In 2005, the City's Public Safety Answering Point/Dispatch Center merged with Ramsey County's. Administration of the Emergency Communications Center now resides with the County, and as City staff retire or resign, the positions are filled by County personnel. As a result, the City's budget shows a corresponding reduction in both FTEs and salary and benefit costs.

Finally, the Impound Lot budget includes increases to administrative and storage fees, which had remained unchanged since 2011.

Public Safety Aid: the Police Department budget is supplemented by ongoing investments from Public Safety Aid , which originated in the 2024 Adopted Budget. The budget on this page does not reflect these investments. See the General Government Accounts section for additional information.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, contract negotiations, and adjustments to department contributions to citywide services such as property insurance and telephone monthly charges. The budget also includes the shift of staff from the COPS grant to the General Fund, utilities and supplies adjustments, as well as updates to existing transfers to better reflect actuals.

	Change from 2026 Adopted Spending	Financing	FTE
Planned shift of staff from COPS grant to General Fund	591,827	-	4.00
Utilities adjustments	50,000	-	-
Supplies adjustments	45,000	-	-
Existing transfer updates	-	(204,729)	-
Other current service level adjustments	6,275,407	-	-
Subtotal:	6,962,234	(204,729)	4.00

Mayor's Proposed Changes

	Change from 2026 Adopted Spending	Financing	FTE

Department Budget Reductions

The budget includes a reduction of 4.0 Commander FTEs and 7.0 Sergeant FTEs through the non-backfilling of retirements and separations. In addition, the budget includes the elimination of 1.0 vacant Crime Prevention Coordinator position and 1.0 Physical Fitness Coordinator position.

	Spending	Financing	FTE
Commanders	(971,032)	-	(4.00)
Sergeants	(1,436,911)	-	(7.00)
Crime Prevention Coordinator	(112,677)	-	(1.00)
Physical Fitness Coordinator	(172,957)	-	(1.00)
Subtotal:	(2,693,577)	-	(13.00)

Budget Reallocation

The budget includes a reallocation of expenses to better align with operational needs. This includes funding for the Police Academy (employee expenses, examinations, equipment and uniforms for recruits), vehicle repair and fuel, and CCTV. These investments are offset by an adjustment to the department's attrition budget.

	Spending	Financing	FTE
Police Academy - Trainees	1,241,205	-	9.00
Police Academy - equipment and uniforms	710,686	-	-
Police Academy - examinations	80,709	-	-
Vehicle repair and fuel	492,000	-	-
CCTV	248,000	-	-
Attrition adjustment	(2,002,676)	-	-
Subtotal:	769,924	-	9.00

Special Events Update

The 2027 budget updates overtime costs and revenue related to special events to reflect higher activity.

	Spending	Financing	FTE
Special event overtime expenses and revenue	600,000	600,000	-
Subtotal:	600,000	600,000	-

Events and Festivals Funding Shift

The budget shifts existing funding to help defray the cost of holding an event or festival in Saint Paul from the Office of Financial Services to the Police department. This is a budget neutral shift within the General Fund.

	Spending	Financing	FTE
Shift Events and Festivals funding from OFS to SPPD	155,000	-	-
Subtotal:	155,000	-	-

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**5,793,581**	**395,271**	**-**

200: City Grants — Police

The Police department uses extensive grant funding to assist with technology needs as well as to increase resources in areas of rapidly evolving need. Examples include community oriented policing, auto theft prevention, drug trafficking and substance abuse prevention, policing innovation, and traffic safety grants.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as telephone monthly charges, and other revenue and expense adjustments. In addition, adjustments are made for new and ending grant funding. The budget also includes the shift of staff from the COPS grant fund to the General Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Planned shift of staff from COPS grant to General Fund	(591,827)	(591,827)	(4.00)
Other grant and current service level adjustments	84,163	84,163	-
Subtotal:	(507,664)	(507,664)	(4.00)
Fund 200 Budget Changes Total	**(507,664)**	**(507,664)**	**(4.00)**

211: General Government Special Projects — Police

Budgets for the Opioid Settlement administered by the Police department are included in the Special Projects Fund.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	2,995	2,995	-
Subtotal:	2,995	2,995	-
Fund 211 Budget Changes Total	**2,995**	**2,995**	**-**

225: Police Special Projects — Police

Police budgets in the Special Projects Fund include training, Wild security services, and forfeitures.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as telephone monthly charges, and other revenue and expense adjustments. In addition, the 2027 Police Special Projects Fund budget reflects the decrease of 2.0 FTE in the Emergency Communications Center, which has been administered by Ramsey County since 2005. As City staff retire or resign, the positions are filled by County personnel. Additionally, the budget includes an adjustment to the False Alarm transfer to the General Fund to better reflect actual revenues.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Emergency Communications Center staff	(317,121)	(317,121)	(2.00)
False Alarm transfer adjustment	(242,565)	(242,565)	-
Other current service level adjustments	120,212	120,212	-
Subtotal:	(439,474)	(439,474)	(2.00)

	Spending	Financing	FTE
Fund 225 Budget Changes Total	**(439,474)**	**(439,474)**	**(2.00)**

623: Impound Lot — Police

The Impound Lot is an enterprise fund that manages the City's vehicle impound lot and snow lot.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as telephone monthly charges, and other revenue and expense adjustments.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments	56,238	56,238	-
Subtotal:	56,238	56,238	-

Mayor's Proposed Changes

Impound Lot Fee Updates

The Impound Lot has operated with a structural deficit since 2015, as revenues have not kept pace with operating expenses. To sustain operations and reduce reliance on General Fund support, the budget includes increases to administrative and storage fees that have not been updated since 2011.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Increase administrative fee from $80 to $120	-	250,000	-
Increase storage fee from $15 to $25	-	230,308	-
Contribution to Fund Balance	-	(480,308)	-
Subtotal:	-	-	-

	Spending	Financing	FTE
Fund 623 Budget Changes Total	**56,238**	**56,238**	**-**

Police Spending Reports

Spending Plan by Department: Police

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	92,837,315	108,603,209	114,793,838	118,793,610	3,999,772
Services	4,008,293	2,809,305	2,533,387	3,089,510	556,123
Materials And Supplies	5,764,807	4,519,770	4,519,770	5,757,456	1,237,686
Additional Expenses	310,950	100,000	100,000	100,000	-
Capital Outlay	43,938	2,000	2,000	2,000	-
Other Financing Uses	11,455,898	598,990	598,990	598,990	-
Total Spending by Major Account	**114,421,201**	**116,633,274**	**122,547,985**	**128,341,566**	**5,793,581**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10023100 - OFFICE OF THE CHIEF	5,097,490	4,506,147	5,012,891	4,915,157	(97,734)
10023200 - PATROL OPERATIONS	54,253,889	63,305,455	65,962,910	65,960,342	(2,568)
10023300 - MAJOR CRIMES AND INVESTIGATION	22,053,245	20,141,947	22,053,017	23,092,020	1,039,003
10023400 - SUPPORT SERVICES AND ADMIN	21,563,465	18,414,238	18,148,604	18,215,142	66,538
10023500 - COMMUNITY ENGAGEMENT UNIT	11,453,111	10,265,487	11,370,563	16,158,905	4,788,342
Total Spending by Accounting Unit	**114,421,201**	**116,633,274**	**122,547,985**	**128,341,566**	**5,793,581**

Spending Plan by Department: Police

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,822,618	3,910,755	2,268,230	1,760,566	(507,664)
Services	696,880	743,823	934,912	934,912	-
Materials And Supplies	816,072	418,650	344,507	344,507	-
Additional Expenses	72,898	267,210	-	-	-
Capital Outlay	471,068	921,016	396,357	396,357	-
Total Spending by Major Account	**4,879,536**	**6,261,454**	**3,944,006**	**3,436,342**	**(507,664)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20023802 - PD PRIVATE FOUNDATION GRANTS	163	15,000	15,000	15,000	-
20023809 - ST PAUL POLICE FOUNDATION	102,889	169,286	193,450	193,450	-
20023810 - MN DEPARTMENT OF COMMERCE	529,048	703,049	-	-	-
20023811 - MN CRIME PREVENTION PROGRAM	134,630	-	57,000	57,000	-
20023814 - RAMSEY COUNTY MN DEPT PUB SFTY	89,777	131,034	-	-	-
20023816 - MN DEPT PUB SFTY-JUSTICE OFFIC	243,260	23,627	581,874	595,298	13,424
20023817 - PATHWAY TO POLICING REIMBURSEMENT GRANT	37,365	75,000	67,500	67,500	-
20023832 - COVERDELL FORENSIC SCIENCES	-	35,659	-	-	-
20023840 - ST PAUL INTERVENTION - BLAZE	98,147	170,539	193,041	202,521	9,480
20023841 - PUB SFTY PTNRSP AND COMM POLNG	566,858	2,091,260	537,272	-	(537,272)
20023849 - ARREST POLICIES ENFORCE PR ORD	74,254	-	-	-	-
20023862 - STATE AND COMMUNITY HWY SAFETY	1,468,337	1,050,000	1,214,252	1,220,956	6,704
20023870 - DOJ LECPA PROGRAM	507,078	200,000	-	-	-
20023871 - BYRNE JAG PROGRAM 2011	72,325	-	-	-	-
20023872 - BYRNE JAG PROGRAM	253,044	402,000	295,964	295,964	-
20023878 - CRIMINAL AND JUVENILE MENTAL H	32,756	-	-	-	-
20023892 - HIGH INTENSITY DRUG TRAFFICKING AREAS	-	-	72,561	72,561	-
20023893 - POLICE PORT SECURITY GRANT	455,629	1,046,000	567,092	567,092	-
20023894 - HOMELAND SECURITY GRANT PROGRM	213,976	149,000	149,000	149,000	-
Total Spending by Accounting Unit	**4,879,536**	**6,261,454**	**3,944,006**	**3,436,342**	**(507,664)**

Spending Plan by Department: Police

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	330,011	1,134,196	443,204	446,199	2,995
Services	-	18,400	-	-	-
Materials And Supplies	-	157,404	-	-	-
Total Spending by Major Account	**330,011**	**1,310,000**	**443,204**	**446,199**	**2,995**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21123700 - POLICE OPIOID SETTLEMENT	330,011	-	443,204	446,199	2,995
21123820 - GENERAL GOVT SPECIAL PROJECTS POLICE	-	1,310,000	-	-	-
Total Spending by Accounting Unit	**330,011**	**1,310,000**	**443,204**	**446,199**	**2,995**

Spending Plan by Department: Police

Budget Year: 2027

Fund: 225 - POLICE SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	10,851,616	12,591,782	12,609,955	12,532,789	(77,166)
Services	581,813	514,206	497,064	484,708	(12,356)
Materials And Supplies	1,444,389	1,631,890	1,677,588	1,570,201	(107,387)
Capital Outlay	582,978	740,000	1,330,000	1,330,000	-
Debt Service	10,462	-	-	-	-
Other Financing Uses	214,220	467,103	516,620	274,055	(242,565)
Total Spending by Major Account	**13,685,477**	**15,944,982**	**16,631,227**	**16,191,753**	**(439,474)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22523110 - POLICE DEPT TRAINING ACTIVITY	730,149	936,680	980,280	981,046	766
22523111 - INTERGOVERMENTAL TRANSFERS	541,443	643,430	621,840	618,918	(2,922)
22523116 - POLICE MEMORIALS	-	8,596	8,596	8,596	-
22523120 - CANINE BOARDING	16,565	33,153	33,153	33,153	-
22523130 - SPECIAL INVESTIGATIONS	138,208	150,000	150,000	150,000	-
22523132 - VCET FORFEITURES	243,396	226,801	226,801	226,801	-
22523133 - FEDERAL FORFEITURES	2,243	386,000	976,000	976,000	-
22523210 - POLICE OFFICERS CLOTHING	700,811	612,293	601,975	601,975	-
22523211 - NAO RESERVE OFFICERS CLOTHING	-	7,515	7,515	7,515	-
22523220 - SPECIAL POLICE ASSIGMENTS to POLICE TASK FORC	854,374	450,750	517,420	528,316	10,896
22523223 - CONTRACTUAL SECURITY EVENTS	7,003,012	9,138,750	9,195,814	9,248,490	52,676
22523311 - AUTOMATED PAWN SYSTEM	78,469	129,491	180,326	127,742	(52,584)
22523410 - FALSE ALARMS	325,011	573,407	597,658	356,540	(241,118)
22523411 - POLICE PARKING LOT	31,204	44,981	44,981	44,983	2
22523414 - POLICE VEHICLE LEASE PURCHASES	75,706	-	-	-	-
22523415 - USE OF UNCLAIMED PROP	(525)	100,000	100,000	100,000	-
22523430 - EMERGENCY COM CENTER CONSOLID	2,940,371	2,477,787	2,385,664	2,178,474	(207,190)
22523899 - POLICE INACTIVE GRANTS	5,041	25,348	3,204	3,204	-
Total Spending by Accounting Unit	**13,685,477**	**15,944,982**	**16,631,227**	**16,191,753**	**(439,474)**

Spending Plan by Department: Police

Budget Year: 2027

Fund: 623 - IMPOUND LOT

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,613,592	1,671,236	1,758,618	1,873,578	114,960
Services	1,348,581	1,602,237	1,605,482	1,556,955	(48,527)
Materials And Supplies	33,404	42,500	42,500	33,300	(9,200)
Other Financing Uses	1,990	2,985	2,985	1,990	(995)
Total Spending by Major Account	**2,997,567**	**3,318,958**	**3,409,585**	**3,465,823**	**56,238**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
62323405 - VEHICLE IMPOUND LOT	2,997,567	3,318,958	3,409,585	3,465,823	56,238
Total Spending by Accounting Unit	**2,997,567**	**3,318,958**	**3,409,585**	**3,465,823**	**56,238**

Police Financing Reports

Financing Plan by Department: Police

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,073,920	1,412,031	2,330,707	2,930,707	600,000
Fine And Forfeiture	2,674	6,500	6,500	6,500	-
Miscellaneous Revenue	96,574	111,800	111,800	111,800	-
Other Financing Sources	150,700	633,512	633,512	428,783	(204,729)
Total Financing by Major Account	**2,323,868**	**2,163,843**	**3,082,519**	**3,477,790**	**395,271**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10023100 - OFFICE OF THE CHIEF	145,515	387,565	387,565	145,000	(242,565)
10023200 - PATROL OPERATIONS	472,749	164,800	164,800	164,800	-
10023300 - MAJOR CRIMES AND INVESTIGATION	36,413	54,000	54,000	54,000	-
10023400 - SUPPORT SERVICES AND ADMIN	162,346	601,075	601,075	601,075	-
10023500 - COMMUNITY ENGAGEMENT UNIT	1,506,845	956,403	1,875,079	2,512,915	637,836
Total Financing by Accounting Unit	**2,323,868**	**2,163,843**	**3,082,519**	**3,477,790**	**395,271**

Financing Plan by Department: Police

Budget Year: 2027

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	4,496,883	4,609,464	3,735,556	3,227,892	(507,664)
Miscellaneous Revenue	408,471	85,000	85,000	85,000	-
Other Financing Sources	-	1,566,990	123,450	123,450	-
Total Financing by Major Account	**4,905,354**	**6,261,454**	**3,944,006**	**3,436,342**	**(507,664)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20023802 - PD PRIVATE FOUNDATION GRANTS	163	15,000	15,000	15,000	-
20023809 - ST PAUL POLICE FOUNDATION	408,308	169,286	193,450	193,450	-
20023810 - MN DEPARTMENT OF COMMERCE	402,715	703,049	-	-	-
20023811 - MN CRIME PREVENTION PROGRAM	126,355	-	57,000	57,000	-
20023814 - RAMSEY COUNTY MN DEPT PUB SFTY	89,736	131,034	-	-	-
20023816 - MN DEPT PUB SFTY-JUSTICE OFFIC	236,337	23,627	581,874	595,298	13,424
20023817 - PATHWAY TO POLICING REIMBURSEMENT GRANT	37,365	75,000	67,500	67,500	-
20023832 - COVERDELL FORENSIC SCIENCES	-	35,659	-	-	-
20023840 - ST PAUL INTERVENTION - BLAZE	154,199	170,539	193,041	202,521	9,480
20023841 - PUB SFTY PTNRSP AND COMM POLNG	566,858	2,091,260	537,272	-	(537,272)
20023849 - ARREST POLICIES ENFORCE PR ORD	74,254	-	-	-	-
20023862 - STATE AND COMMUNITY HWY SAFETY	1,274,071	1,050,000	1,214,252	1,220,956	6,704
20023870 - DOJ LECPA PROGRAM	506,931	200,000	-	-	-
20023871 - BYRNE JAG PROGRAM 2011	72,325	-	-	-	-
20023872 - BYRNE JAG PROGRAM	253,044	402,000	295,964	295,964	-
20023878 - CRIMINAL AND JUVENILE MENTAL H	32,756	-	-	-	-
20023892 - HIGH INTENSITY DRUG TRAFFICKING AREAS	-	-	72,561	72,561	-
20023893 - POLICE PORT SECURITY GRANT	455,629	1,046,000	567,092	567,092	-
20023894 - HOMELAND SECURITY GRANT PROGRM	214,309	149,000	149,000	149,000	-
Total Financing by Accounting Unit	**4,905,354**	**6,261,454**	**3,944,006**	**3,436,342**	**(507,664)**

Financing Plan by Department: Police

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	1,310,000	443,204	446,199	2,995
Total Financing by Major Account	**-**	**1,310,000**	**443,204**	**446,199**	**2,995**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21123700 - POLICE OPIOID SETTLEMENT	-	-	443,204	446,199	2,995
21123820 - GENERAL GOVT SPECIAL PROJECTS POLICE	-	1,310,000	-	-	-
Total Financing by Accounting Unit	**-**	**1,310,000**	**443,204**	**446,199**	**2,995**

Financing Plan by Department: Police

Budget Year: 2027

Fund: 225 - POLICE SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	207,750	527,184	551,435	310,317	(241,118)
Intergovernmental Revenue	602,513	550,000	550,000	550,000	-
Charges For Services	10,230,059	12,287,190	12,130,067	11,922,879	(207,188)
Fine And Forfeiture	796,866	573,024	573,024	573,024	-
Investment Earnings	21,404	10,000	10,000	10,000	-
Miscellaneous Revenue	15,977	768,778	722,926	720,004	(2,922)
Other Financing Sources	3,027,085	1,228,806	2,093,775	2,105,529	11,754
Total Financing by Major Account	**14,901,654**	**15,944,982**	**16,631,227**	**16,191,753**	**(439,474)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22523110 - POLICE DEPT TRAINING ACTIVITY	779,371	936,680	980,280	981,046	766
22523111 - INTERGOVERMENTAL TRANSFERS	245,160	643,430	621,840	618,918	(2,922)
22523116 - POLICE MEMORIALS	-	8,596	8,596	8,596	-
22523120 - CANINE BOARDING	5,565	33,153	33,153	33,153	-
22523130 - SPECIAL INVESTIGATIONS	155,248	150,000	150,000	150,000	-
22523132 - VCET FORFEITURES	104,158	226,801	226,801	226,801	-
22523133 - FEDERAL FORFEITURES	483,892	386,000	976,000	976,000	-
22523210 - POLICE OFFICERS CLOTHING	601,975	612,293	601,975	601,975	-
22523211 - NAO RESERVE OFFICERS CLOTHING	-	7,515	7,515	7,515	-
22523220 - SPECIAL POLICE ASSIGMENTS to POLICE TASK FORC	380,926	450,750	517,420	528,316	10,896
22523223 - CONTRACTUAL SECURITY EVENTS	7,128,860	9,138,750	9,195,814	9,248,490	52,676
22523311 - AUTOMATED PAWN SYSTEM	41,265	129,491	180,326	127,742	(52,584)
22523410 - FALSE ALARMS	325,516	573,407	597,658	356,540	(241,118)
22523411 - POLICE PARKING LOT	44,558	44,981	44,981	44,983	2
22523414 - POLICE VEHICLE LEASE PURCHASES	2,417,610	-	-	-	-
22523415 - USE OF UNCLAIMED PROP	15,977	100,000	100,000	100,000	-
22523430 - EMERGENCY COM CENTER CONSOLID	2,165,184	2,477,787	2,385,664	2,178,474	(207,190)
22523899 - POLICE INACTIVE GRANTS	6,390	25,348	3,204	3,204	-
Total Financing by Accounting Unit	**14,901,654**	**15,944,982**	**16,631,227**	**16,191,753**	**(439,474)**

Financing Plan by Department: Police

Budget Year: 2027

Fund: 623 - IMPOUND LOT

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,330,649	3,318,958	3,409,585	3,889,893	480,308
Miscellaneous Revenue	22,595	-	-	-	-
Other Financing Sources	-	-	-	(424,070)	(424,070)
Total Financing by Major Account	**2,353,244**	**3,318,958**	**3,409,585**	**3,465,823**	**56,238**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
62323405 - VEHICLE IMPOUND LOT	2,353,244	3,318,958	3,409,585	3,465,823	56,238
Total Financing by Accounting Unit	**2,353,244**	**3,318,958**	**3,409,585**	**3,465,823**	**56,238**

Public Health

2027 Proposed Budget: Public Health

RAMSEY COUNTY
Saint Paul – Ramsey County Public Health

Department Mission: Protect and improve the health of people and the environment in Ramsey County

Learn More: ramseycounty.us/your-government/departments/health-and-wellness/public-health

Department Facts

- **Total General Fund Budget:** -
- **Total Special Fund Budget:** $1,073,770
- **Total FTEs:** 6.60

Department Goals

- Provide leadership as a prevention strategist - working to promote health and racial equity.
- Ensure an adequate public health infrastructure.
- Promote healthy communities and healthy behaviors.
- Prevent the spread of infectious diseases.
- Protect against environmental hazards.
- Prepare for and respond to disasters.
- Ensure the quality and accessibility of health services.

Recent Accomplishments

- 25,498 low-income mothers, infants, and children were provided with nutrition counseling and monthly benefits for nutritious foods.
- 14,564 Nurse Home Visits
- 18,091 laboratory tests performed.

Public Health Organizational Chart

Administration and Support Services
County: 33.70 FTE | City: 2.80 FTE

Clinical Services
County: 40.10 FTE | City: 1.00 FTE

Correctional Health
County: 42.10 FTE | City: 0.00 FTE

Environmental Health
County: 60.10 FTE | City: 1.0 FTE

Family Health
County: 59.65 FTE | City: 0.00 FTE

Healthy Communities
County: 59.60 FTE | City: 0.00 FTE

Emergency Preparedness
County: 10.00 FTE | City: 0.00 FTE

Women, Infants and Children (WIC)
County: 49.00 FTE | City: 1.80 FTE

Total City FTE 6.60

Department Description

Saint Paul–Ramsey County is one of the largest local public health departments in Minnesota, serving Saint Paul and all other cities in Ramsey County. The department traces its origins to the appointment of the first public health officer by the city of Saint Paul in 1854. Saint Paul and Ramsey County's previously separate public health departments merged in 1997 through a joint powers agreement. This merge created Saint Paul-Ramsey County Public Health. The administration of this function now resides with the County. As resignations or retirements of City staff occur, the positions are filled by the County, and the City budget shows a decline in FTEs and dollars associated with paying their salary and benefits. All costs are reimbursed by Ramsey County and the County is responsible for the portion of the tax levy that covers these expenses. The City of Saint Paul does not levy for public health services.

Fiscal Summary: Health

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
250: PUBLIC HEALTH	985,394	947,400	1,000,825	1,073,770	72,945	6.60	6.60
Total	**985,394**	**947,400**	**1,000,825**	**1,073,770**	**72,945**	**6.60**	**6.60**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
250: PUBLIC HEALTH	1,170,736	947,400	1,000,825	1,073,770	72,945
Total	**1,170,736**	**947,400**	**1,000,825**	**1,073,770**	**72,945**

Budget Changes Summary

Saint Paul – Ramsey County is one of the largest local public health departments in Minnesota, serving Saint Paul and all other cities in Ramsey County. The department traces its origins to the appointment of the first public health officer by the city of Saint Paul in 1854. Saint Paul and Ramsey County's previously separate public health departments merged in 1997 through a joint powers agreement. This merge created Saint Paul-Ramsey County Public Health. The administration of this function now resides with the County. As resignations or retirements of City staff occur, the positions are filled by the County, and the City budget shows a decline in FTEs and dollars associated with paying their salary and benefits. All costs are reimbursed by Ramsey County and the County is responsible for the portion of the tax levy that covers these expenses. The City of Saint Paul does not levy for public health services.

Current Service Level Adjustments

Current service level adjustments reflect inflationary increases in employee salary and benefit costs for Ramsey County public health positions, with a corresponding increase in reimbursement revenue from the County.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Employee salary and benefit growth	72,333	72,333	-
Other current service level adjustments	612	612	-
Subtotal:	72,945	72,945	-

	Spending	Financing	FTE
Fund 250 Budget Changes Total	**72,945**	**72,945**	**-**

Public Health Spending Reports

Spending Plan by Department: Health

Budget Year: 2027

Fund: 250 - PUBLIC HEALTH

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	983,600	942,598	985,510	1,057,843	72,333
Services	1,794	4,802	15,315	15,927	612
Total Spending by Major Account	**985,394**	**947,400**	**1,000,825**	**1,073,770**	**72,945**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
25040200 - PUBLIC HEALTH SUPPORT SERVICES	494,677	488,522	388,590	407,595	19,005
25040201 - HEALTH	147,709	127,080	132,520	138,122	5,602
25040202 - HEALTH	19,997	-	-	-	-
25040205 - HEALTH LABORATORY	(90)	-	-	-	-
25040220 - COMMUNICABLE DISEASE CONTROL	119,022	117,847	124,921	129,721	4,800
25040235 - WIC SUPPLEMENTAL FOOD	204,079	213,951	209,699	235,659	25,960
25040240 - LEAD BASED PAINT HAZZARD	-	-	145,095	162,673	17,578
Total Spending by Accounting Unit	**985,394**	**947,400**	**1,000,825**	**1,073,770**	**72,945**

Public Health Financing Reports

Financing Plan by Department: Health

Fund: 250 - PUBLIC HEALTH

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	1,170,736	947,400	1,000,825	1,073,770	72,945
Total Financing by Major Account	**1,170,736**	**947,400**	**1,000,825**	**1,073,770**	**72,945**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
25040200 - PUBLIC HEALTH SUPPORT SERVICES	571,270	488,522	388,590	407,595	19,005
25040201 - HEALTH	169,882	127,080	132,520	138,122	5,602
25040202 - HEALTH	36,796	-	-	-	-
25040205 - HEALTH LABORATORY	4,397	-	-	-	-
25040220 - COMMUNICABLE DISEASE CONTROL	141,702	117,847	124,921	129,721	4,800
25040235 - WIC SUPPLEMENTAL FOOD	246,689	213,951	209,699	235,659	25,960
25040240 - LEAD BASED PAINT HAZZARD	-	-	145,095	162,673	17,578
Total Financing by Accounting Unit	**1,170,736**	**947,400**	**1,000,825**	**1,073,770**	**72,945**

Public Works

2027 Proposed Budget: Public Works

SAINT PAUL PUBLIC WORKS

Department Vision: A thriving, prosperous, and connected Saint Paul for all.
Department Mission: Public Works designs, builds, and maintains safe, sustainable, and equitable public infrastructure and services to meet the needs of Saint Paul residents today and into the future. **Learn More:** stpaul.gov/publicworks

Department Facts

- **Total General Fund Budget:** $45,826,640
- **Total Special Fund Budget:** $223,496,056
- **Total FTEs:** 422.05

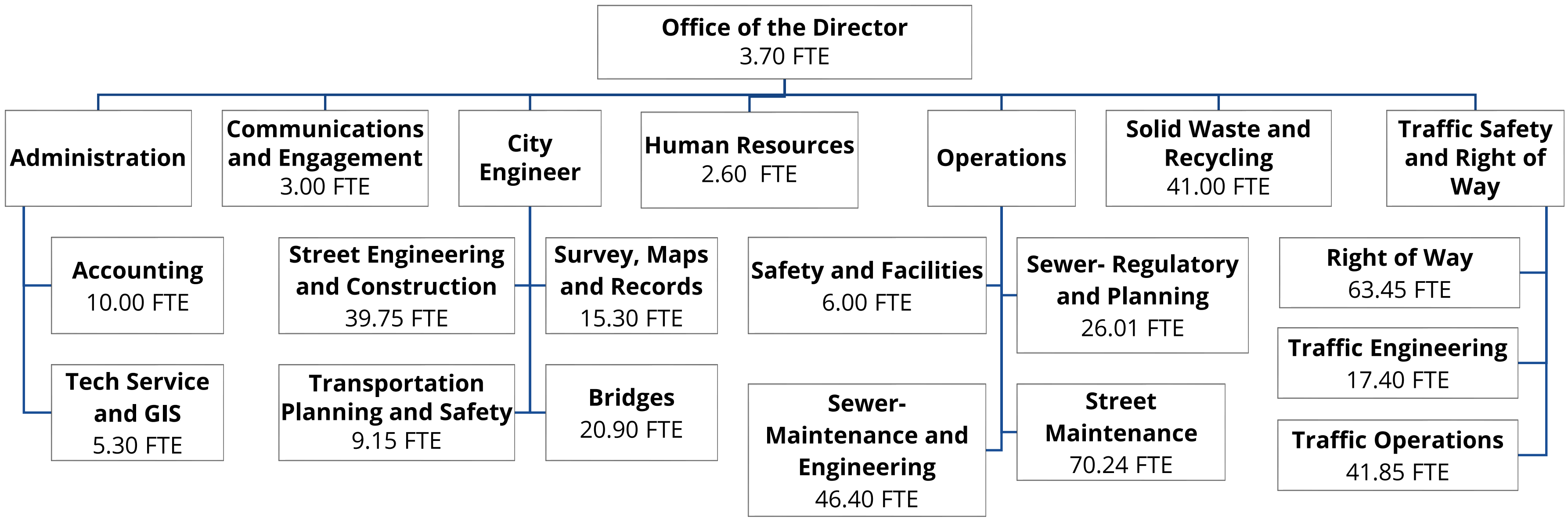
City Infrastructure:

- 1,874 lane miles of streets
- 1,200 miles of sidewalks
- 330 miles of alleys
- 806 miles of sanitary sewer and 450 miles of storm sewer
- 107 bridges (71 city-owned, non-skyway)
- 230+ miles of bike lanes
- 38,000 streetlights
- 414 signalized intersections

Public Works Recent Accomplishments

- Street Engineering and Construction delivered 19 street and infrastructure projects totaling more than $94 million, including the completion of the first two Common Cent projects: Grand Avenue and Jackson Street Reconstruction Projects.
- Street Maintenance crews completed five snow emergencies, 12 skimming projects, 3 arterial mill and overlay projects, and an additional summer street sweeping program. The City's asphalt plant produced more than 47,000 tons of bituminous material.
- Sewer Utility finalized construction plans for the Jackson Street/Lowertown Floodwall system and began construction in 2026, distributed more than $4.6 million to help property owners repair private sewer lines, and responded to an unexpected void on West 7th Street affecting neighboring businesses. Public Works secured $13 million in state bonding to make needed sewer repairs along West 7th Street.
- Survey crews posted a record-high level of activity with more than 25,000 "topo" shots collected and 15,000 hubs and laths sets.
- Staff continued to deliver all essential programs, projects, and services with minimal disruptions during the citywide cyber incident and played a key role in ensuring accounting processes and permitting-related financial activities continued.
- Completed first year of alternate side parking pilots and collected feedback from residents and businesses to improve citywide snow operations.
- Traffic Operations completed construction of 13 new traffic signals, approximately 240 new streetlights, and 2.5 miles of traffic signal interconnect.
- Right of Way Management implemented a new vegetation management plan and processed 748 utility plans across the city.
- Solid Waste and Recycling collected 23,800 bulky items, recycled 12,400 mattresses, kept 4,000 electronics out of the waste stream and collected more than 44,800 tons of residential garbage.

Public Works Organizational Chart



Total FTE 422.05

Department Division Descriptions

- **Office of the Director**: The Public Works Director oversees all the operational activities of the department. They monitor project goals and progress, direct program and department budgets, and provide guidance on current issues.
  - **Administration**: Administration is responsible for accounting and budget, and all technical services for the department.
  - **Communications and Engagement:** The Communication and Engagement team is responsible for internal and external marketing, public relations and community engagement efforts.
  - **City Engineer**: The City Engineer is responsible for street engineering and construction, bridge engineering, survey and maps and records, transportation planning and safety, and capital projects business and finance.
  - **Human Resources and Equity:** Human Resources and Equity division provides support services related to recruitment, hiring, onboarding, offboarding, diversity, equity and inclusion consulting, training, FMLA coordination, ADA accommodations, employee relations, policy administration, employee engagement, job classification and organizational structure consulting.
  - **Operations**: Operations and Maintenance is responsible for street maintenance, bridge maintenance and inspections, safety and facilities, and the sewer utility.
  - **Solid Waste and Recycling**: Solid Waste and Recycling is responsible for providing residential collection of garbage, yard waste, and recyclables; collecting illegal dumping; public trash and recycling containers; customer service and billing; and providing outreach and education on waste reduction and diversion.
  - **Traffic Safety and Right of Way**: This is a new alignment of several Public Works divisions, including traffic engineering, traffic operations, and right of way management.

Fiscal Summary: Public Works

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	41,852,486	43,813,724	45,109,440	45,826,640	717,200	163.89	165.79
200: CITY GRANTS	2,006,914	4,824,945	5,371,347	1,687,910	(3,683,437)	-	-
211: GENERAL GOVT SPECIAL PROJECTS	236,431	5,208,310	1,733,220	300,000	(1,433,220)	2.00	-
215: ASSESSMENT FINANCING	-	-	-	-	-	-	-
230: RIGHT OF WAY MAINTENANCE	6,300,214	14,083,039	9,411,150	9,489,680	78,530	43.85	41.75
231: STREET LIGHTING DISTRICTS	88,149	389,173	388,997	389,104	107	-	-
241: RECYCLING AND SOLID WASTE	20,688,024	-	-	-	-	-	-
640: SEWER UTILITY	100,744,855	107,209,383	118,325,136	126,715,326	8,390,190	66.11	66.11
645: RECYCLING AND ORGANIZED TRASH	243,924	70,055,201	48,644,885	53,443,759	4,798,874	33.00	41.00
730: PUBLIC WORKS ADMINISTRATION	3,610,315	4,023,379	4,480,041	4,534,277	54,236	25.30	25.30
731: OFS FLEET	95,000	-	-	-	-	-	-
732: PW ENGINEERING SERVICES	10,473,026	16,082,319	16,305,880	16,944,902	639,022	77.50	74.90
733: ASPHALT PLANT	2,867,871	3,777,929	3,892,929	3,861,205	(31,724)	4.30	4.50
734: TRAFFIC WAREHOUSE	3,982,313	3,333,952	6,093,952	6,129,893	35,941	2.70	2.70
Total	**193,189,523**	**272,801,353**	**259,756,977**	**269,322,696**	**9,565,719**	**418.65**	**422.05**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	18,213,802	18,824,265	19,013,076	19,895,157	882,081
200: CITY GRANTS	2,316,744	4,824,945	5,371,347	1,687,910	(3,683,437)
211: GENERAL GOVT SPECIAL PROJECTS	3,117,176	5,208,310	1,733,220	300,000	(1,433,220)
215: ASSESSMENT FINANCING	5,900	-	-	-	-
230: RIGHT OF WAY MAINTENANCE	6,517,014	14,083,039	9,411,150	9,489,680	78,530
231: STREET LIGHTING DISTRICTS	2,628	389,173	388,997	389,104	107
241: RECYCLING AND SOLID WASTE	20,024,893	-	-	-	-
640: SEWER UTILITY	110,930,115	107,209,383	118,325,136	126,715,326	8,390,190
645: RECYCLING AND ORGANIZED TRASH	7,506,968	70,055,201	48,644,885	53,443,759	4,798,874
730: PUBLIC WORKS ADMINISTRATION	3,368,889	4,023,379	4,480,041	4,534,277	54,236
731: OFS FLEET	-	-	-	-	-
732: PW ENGINEERING SERVICES	11,808,989	16,082,319	16,305,880	16,944,902	639,022

Fiscal Summary: Public Works

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
733: ASPHALT PLANT	2,522,381	3,777,929	3,892,929	3,861,205	(31,724)
734: TRAFFIC WAREHOUSE	4,396,931	3,333,952	6,093,952	6,129,893	35,941
Total	**190,732,430**	**247,811,895**	**233,660,613**	**243,391,213**	**9,730,600**

Budget Changes Summary

The 2027 Public Works budget includes one-time $600,000 increase in Municipal State Aid revenue to the General Fund for street maintenance and recognizes increased Ramsey County Road Aid resulting from a contract renewal.

Public Works' General Fund expense changes include a $500,000 reduction to support for sidewalk improvements in the capital budget and the elimination of the alley pilot program. General Fund investments include shifting two Public Works Technician positions assigned to utility location services from a special fund to provide more stable funding for this work.

The Public Works department expects to fully expend all funding for the Enterprise Asset Management System (EAMS) project in 2026. The 2027 budget repurposes $300,000 in available special fund balances to add a final investment to the Enterprise Asset Management System (EAMS) project to improve revenue collection systems.

The Street Maintenance budget removes one-time spending and financing for Next Best bike and pedestrian improvements and restores a one-time reduction to Mill and Overlay.

The Sewer Fund continues to offset 100% of street sweeping costs, to keep debris and hazardous waste out of City storm sewers. Storm and Sanitary Sewer rates are proposed to increase 9.95%, with final rates to be established later in the year. The 2027 budget recognizes a $2.3 million reduction to the Metropolitan Council for Environmental Services (MCES) services fee.

The Recycling and Organized Trash Fund reflects a 3.5% increase in residential trash collection costs, set by contract with the City's solid waste services vendor. Recycling rates will increase by 5% for 1-4 unit properties and 3.5% for multi-unit properties. Annual service rates will be established later in the year, following a public hearing and community engagement. The 2027 budget also recognizes an increase to solid waste fees for properties with five or more units. The 2026 budget moved eligible solid waste and recycling expenses from Parks Department to the Solid Waste and Recycling Fund. In 2027, Public Works will absorb this work for better operational efficiency. Additional investments include five positions and dedicated funds for a building remodel and decarbonization project for the Public Works facility at 60 W Sycamore Street.

The 2027 budget moves three GIS analyst positions from Public Works to the Office of Technology and Communications (OTC) to better align GIS functions within the City, funded by a transfer from Public Works.

The Asphalt Plant budget removes one-time support for a Master Facility Plan and adjusts employee allocations for better positional alignment.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments. This includes removing items funded on a one-time basis in 2026 and adjusting several employee allocations for better functional alignment.

	Change from 2026 Adopted Spending	Financing	FTE
Remove one-time funding for Evie Carshare support	(78,371)	-	-
Restore one-time decrease to street maintenance subsidy	318,635	-	-
Other current service level adjustments	1,055,990	-	(0.10)
Subtotal:	1,296,254	-	(0.10)

Mayor's Proposed Changes

	Change from 2026 Adopted Spending	Financing	FTE

County Road Aid

The 2027 increases County Road Aid revenue to reflect an updated agreement with Ramsey County.

	Spending	Financing	FTE
Increase County Road Aid	-	282,081	-
Subtotal:	-	282,081	-

Municipal State Aid allocation

The 2027 budget increases the Municipal State Aid allocation on a one time basis for street maintenance in the General Fund.

	Spending	Financing	FTE
Increase Municipal State Aid allocation	-	600,000	-
Subtotal:	-	600,000	-

Alley Program

The 2027 budget eliminates an alley improvement pilot program that began in 2024 to test alley improvements and increase alley access.

	Spending	Financing	FTE
Eliminate alley program	(300,000)	-	-
Subtotal:	(300,000)	-	-

Sidewalk Support

The 2027 budget reduces General Fund support for sidewalks transferred to the Capital budget.

	Spending	Financing	FTE
Reduce sidewalk support	(500,000)	-	-
Subtotal:	(500,000)	-	-

Personnel Alignment

The 2027 budget shifts two Public Works Technicians from the Right of Way Fund to the General Fund for utility location services, providing stable ongoing funding for this work and addressing an imbalance in the Right of Way Fund.

	Spending	Financing	FTE
Shift positions from special fund (PW Technician I and III)	220,946	-	2.00
Subtotal:	220,946	-	2.00

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**717,200**	**882,081**	**1.90**

200: City Grants

Public Works

Public Works receives grants from federal and state sources to support the City's transit and electric vehicle programs.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Current service level adjustments reflect updated spending and revenue projections based on prior-year grant activity.			
Department of Energy grant	(30,000)	(190,909)	-
City of Minneapolis grant	3,448	147,584	-
Congestion Mitigation and Air Quality (CMAQ) grant	(3,154,765)	(3,378,901)	-
US Department of Transportation grant	(240,043)	(240,043)	-
Minnesota Pollution Control Agency grant	(270,909)	(30,000)	-
PW Administration grant	8,832	8,832	-
Subtotal:	(3,683,437)	(3,683,437)	-

Fund 200 Budget Changes Total	**(3,683,437)**	**(3,683,437)**	**-**

Budgets for special projects formerly supported with American Rescue Plan dollars, through 2026.

Current Service Level Adjustments

Due to changes in the American Rescue Plan State and Local Fiscal Recovery Funds guidance around obligating funds, the City made the decision in 2024 to change the funding source for several projects formerly supported with ARP. To ensure that the projects and initiatives included in the Global Agreement between Mayor and Council on the use of ARP funds are completed as planned, the City created a new Special Fund for each former ARP project included in this change. These funds will continue to be spent according to the uses that were included in the Global Agreement, and all funds must be spent by 2026 in alignment with the original ARP guidelines. City staff will continue to collect quarterly and annual reporting from each project and provide corresponding reports to Council. The 2027 base budget removes budget for the Enterprise Asset Management System (EAMS) project to reflect full spenddown in 2026. This includes eliminating a vacant GIS Analyst position and shifting a Management Assistant III to another fund.

Other current service level adjustments reflect the removal of one-time General Fund support for the Evie Carshare program.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Update EAMS project to reflect 2026 spenddown	(1,284,003)	(1,556,349)	-
Eliminate vacant GIS Analyst position (EAMS project)	(115,405)	-	(1.00)
Move Management Assistant III position to Engineering Fund (EAMS)	(156,941)	-	(1.00)
Remove one-time support for Evie Carshare program	(176,871)	(176,871)	-
Subtotal:	(1,733,220)	(1,733,220)	(2.00)

Mayor's Proposed Changes

Enterprise Asset Management System (EAMS)

The 2027 Mayor's Proposed Budget authorizes the use of available special fund balances to support revenue collection efforts within the Enterprise Asset Management System project.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Improve revenue collection	300,000	300,000	-
Subtotal:	300,000	300,000	-

	Spending	Financing	FTE
Fund 211 Budget Changes Total	**(1,433,220)**	**(1,433,220)**	**(2.00)**

215: Assessment Financing — Public Works

The Assessment Fund serves as a repository for summary nuisance abatement, certificates of occupancy, and street construction assessments. Property owners are assessed for improvements that benefit their property. Public Works last demonstrated activity in this Fund in 2024.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 215 Budget Changes Total	-	-	-

230: Street Maintenance Fund — Public Works

Right of Way Street Maintenance includes fee-based street services, residential permit parking, and mill and overlay.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments. This includes removing items funded on a one-time basis in 2026 and adjusting several employee allocations for better functional alignment.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Restore one-time reduction to mill and overlay	318,635	318,635	-
Remove one-time spending and revenue for Next Best Bike Improvements	(150,000)	(150,000)	-
Other current service level adjustments	153,247	153,247	(0.10)
Subtotal:	321,882	321,882	(0.10)

Mayor's Proposed Changes

Personnel Alignment

The 2027 budget shifts two Public Works Technicians from the Right of Way Fund to the General Fund for utility location services, providing stable ongoing funding for this work and addressing an imbalance in the Right of Way Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Shift positions to General Fund (PW Technician I and III)	(243,352)	(243,352)	(2.00)
Subtotal:	(243,352)	(243,352)	(2.00)
Fund 230 Budget Changes Total	**78,530**	**78,530**	**(2.10)**

231: Street Lighting Districts — Public Works

Costs associated with installing above standard lighting upon request by neighborhoods. Costs for this service are 100% assessed to the benefitting properties.

Current Service Level Adjustments	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments reflect changes in spending and revenue patterns.			
Current service level adjustments	107	107	-
Subtotal:	107	107	-
Fund 231 Budget Changes Total	**107**	**107**	**-**

241: Recycling and Solid Waste — Public Works

The Recycling and Solid Waste Fund transitioned from Governmental Fund 241 to Enterprise Fund 645 for Recycling and Solid Waste operations in 2025.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 241 Budget Changes Total	-	-	-

640: Sewer Utility — Public Works

The Sewer Fund includes operating and capital maintenance budgeted for the City's sanitary and storm water sewer systems.

Current Service Level Adjustments	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments.			
Current service level adjustments	614,497	-	-
Subtotal:	614,497	-	-

Mayor's Proposed Changes	Change from 2026 Adopted		
	Spending	Financing	FTE
Sewer Rate Increase			
The Sewer Utility is a one-billion-dollar asset that requires regular investment to ensure the City's sewer infrastructure is properly maintained. The 2027 budget reflects a 9.95% increase in Storm and Sanitary Sewer rates.			
Decrease MCES WasteWater Charge	(2,346,277)	-	-
Increase Storm Sewer rate by 9.95%	-	2,471,758	-
Increase Sanitary Sewer rate by 9.95%	-	5,918,432	-
Increase Sewer Capital Maintenance infrastructure spending	10,121,970	-	-
Subtotal:	7,775,693	8,390,190	-
Fund 640 Budget Changes Total	**8,390,190**	**8,390,190**	**-**

645: Recycling and Organized Trash

Public Works

Established as an Enterprise Fund in 2025, the Recycling and Organized Trash Fund includes the budget for the City's recycling contract and the City's Organized Trash Collection Program.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments.			
Current service level adjustments	627,563	649,134	-
Subtotal:	627,563	649,134	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Recycling and Organized Trash Fee Increase			
The Recycling and Organized Trash Fund reflects increases in vendor costs for recycling and organized trash services. These costs are passed on to customers through corresponding fee increases, resulting in increases to both spending and revenue.			
Recycling vendor cost increase of 3.5% for multi-unit and 5% for 1-4 unit properties	833,753	1,248,087	-
Organized trash vendor cost increase of 3.5% for residential collection	1,382,138	1,483,901	-
New solid waste fee for properties with 5 or more units	-	704,674	-
Subtotal:	2,215,891	3,436,662	-
Return Solid Waste Expenses from Parks to Public Works			
The 2026 budget moved eligible solid waste and recycling expenses from the Parks General Fund to the Solid Waste and Recycling Fund. In 2027, Public Works will absorb this work for better operational efficiency.			
Return allocated budget from Parks for Solid Waste activity	-	713,078	-
Add Public Works Supervisor I position	156,713	-	1.00
Add three Solid Waste Services Worker positions	336,103	-	3.00
Subtotal:	492,816	713,078	4.00
Program Investments			
The 2027 budget adds new positions to better support growing trash and recycling programs, and dedicates funding for a building remodel and decarbonization project.			
Add Public Works Supervisor III position	172,170	-	1.00
Add Customer Service Representative position	100,274	-	1.00
Add Management Assistant I position	108,736		1.00
Add Public Information Specialist position	126,559		1.00
Building remodel and decarbonization project	954,865	-	-
Subtotal:	1,462,604	-	4.00

Fund 645 Budget Changes Total	**4,798,874**	**4,798,874**	**8.00**

730: Public Works Administration Fund

Public Works

The Public Works Administration Fund includes function that serve the entire department, including the director's office, public relations, technology, custodians, and accounting.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments.			
Current service level adjustments	54,236	54,236	-
Subtotal:	54,236	54,236	-

Fund 730 Budget Changes Total	**54,236**	**54,236**	**-**

731: Fleet Services

Public Works

The Fleet Services Fund includes the budget for citywide centralized vehicle services. Public Works last demonstrated activity in this Fund in 2023.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-

Fund 731 Budget Changes Total	-	-	-

732: Traffic Engineering Fund

Public Works

The Engineering Fund includes budgets for engineering staff responsible for planning, design, and construction management of major capital projects.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments. This includes adjusting several employee allocations for better functional alignment.			
Current service level adjustments	672,631	672,631	0.40
Subtotal:	672,631	672,631	0.40

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Move GIS Analyst positions to the Office of Technology			
The 2027 budget shifts three GIS Analyst positions from Public Works to the Office of Technology and Communications (OTC) to better align GIS functions within the City. Public Works will continue to provide ongoing funding for the positions through a transfer to OTC.			
Shift GIS Analyst positions to OTC	(482,790)	(33,609)	(3.00)
Transfer to OTC	449,181	-	-
Subtotal:	(33,609)	(33,609)	(3.00)

	Spending	Financing	FTE
Fund 732 Budget Changes Total	**639,022**	**639,022**	**(2.60)**

733: Asphalt Plant

Public Works

The Asphalt Plant, located at 456 Burgess Street, provides asphalt for some City projects and sells asphalt to other customers and municipalities. The City has owned and operated the plant since 1912.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments. This includes removing items funded on a one-time basis in 2026 and adjusting several employee allocations for better functional alignment.			
Remove one-time funding for Asphalt Master Facility Plan	(115,000)	-	-
Other current service level adjustments	83,276	(31,724)	0.20
Subtotal:	(31,724)	(31,724)	0.20

	Spending	Financing	FTE
Fund 733 Budget Changes Total	**(31,724)**	**(31,724)**	**0.20**

734: Traffic Warehouse

The Traffic Warehouse maintains and stores Public Works traffic equipment and vehicles.

Current Service Level Adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance, and other revenue and expense adjustments.			
Current service level adjustments	35,941	35,941	-
Subtotal:	35,941	35,941	-
Fund 734 Budget Changes Total	**35,941**	**35,941**	**-**

Public Works Spending Reports

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	20,215,428	21,504,936	22,649,732	23,900,384	1,250,652
Services	9,443,290	8,693,370	8,627,375	8,642,293	14,918
Materials And Supplies	6,655,251	6,649,311	6,597,056	6,629,347	32,291
Additional Expenses	457,153	105,953	49,543	49,543	-
Capital Outlay	639,852	487,294	452,000	467,000	15,000
Other Financing Uses	4,441,513	6,372,860	6,733,734	6,138,073	(595,661)
Total Spending by Major Account	**41,852,486**	**43,813,724**	**45,109,440**	**45,826,640**	**717,200**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10031100 - OFFICE OF DIRECTOR PW	1,874	-	78,371	-	(78,371)
10031101 - MAPS RECORDS AND PERMITS	117,721	117,721	117,721	117,721	-
10031200 - TRANSPORTATION PLANNING	395,839	561,982	721,932	770,807	48,875
10031201 - STREET ENGINEERING	157,399	196,275	203,657	216,859	13,202
10031202 - TRAFFIC ENGINEERING	731,680	810,215	1,240,735	1,268,560	27,825
10031203 - BRIDGE ENGINEERING	95,546	108,226	113,493	118,737	5,244
10031204 - CONSTRUCTION INSPECTION	114,245	137,464	144,352	133,359	(10,993)
10031205 - SURVEY SECTION	237,362	229,492	246,181	255,948	9,767
10031300 - PARKING METER REPAIR AND MAINT	943,255	1,082,420	1,127,913	1,137,138	9,225
10031301 - TRAFFIC SIGNS & MARKINGS	2,269,630	2,131,521	2,390,378	2,429,080	38,702
10031302 - TRAFFIC SIGNALS	3,396,473	3,611,385	3,590,755	3,720,425	129,670
10031303 - STREET LIGHTING MAINTENANCE	8,190,726	7,123,807	7,300,679	7,526,070	225,391
10031308 - TRAFFIC BUILDING	121,745	159,799	161,376	163,915	2,539
10031500 - RIGHT OF WAY MAINT MANAGEMENT	4,162,645	5,331,908	4,985,360	5,346,908	361,548
10031510 - BRIDGE MAINTENANCE	2,369,085	2,199,416	2,297,616	2,402,964	105,348
10031530 - WINTER STREET MAINTENANCE	4,760,440	4,900,720	4,782,061	4,884,329	102,268
10031540 - SUMMER STREET MAINTENANCE	5,627,039	5,417,270	5,249,094	5,345,240	96,146
10031541 - STREET SWEEPING	4,178,710	4,026,626	4,029,613	4,141,792	112,179
10031542 - BRUSHING AND SEAL COATING	3,346	-	-	-	-
10031800 - SMP ASSESSMENT SUBSIDY	3,977,728	5,667,477	6,328,153	5,846,788	(481,365)

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Total Spending by Accounting Unit	**41,852,486**	**43,813,724**	**45,109,440**	**45,826,640**	**717,200**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,003	137,841	-	-	-
Services	1,778,840	4,293,046	5,100,438	1,687,910	(3,412,528)
Materials And Supplies	-	3,214	-	-	-
Capital Outlay	227,070	390,844	270,909	-	(270,909)
Total Spending by Major Account	**2,006,914**	**4,824,945**	**5,371,347**	**1,687,910**	**(3,683,437)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20031200 - PW ENGINEERING GRANT	126,796	900,001	680,043	440,000	(240,043)
20031309 - ELECT V CHARGING STATIONS	1,557,061	3,401,625	4,691,304	1,239,078	(3,452,226)
20031800 - PUBLIC WORKS GRANTS	323,057	523,319	-	8,832	8,832
Total Spending by Accounting Unit	**2,006,914**	**4,824,945**	**5,371,347**	**1,687,910**	**(3,683,437)**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	1,023,178	262,520	-	(262,520)
Services	-	1,164,428	1,470,342	300,000	(1,170,342)
Materials And Supplies	540	273,823	-	-	-
Capital Outlay	235,891	884,281	-	-	-
Other Financing Uses	-	1,862,600	358	-	(358)
Total Spending by Major Account	**236,431**	**5,208,310**	**1,733,220**	**300,000**	**(1,433,220)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21131820 - PUBLIC WORKS MODERNIZATION	236,431	5,208,310	1,733,220	300,000	(1,433,220)
Total Spending by Accounting Unit	**236,431**	**5,208,310**	**1,733,220**	**300,000**	**(1,433,220)**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 230 - RIGHT OF WAY MAINTENANCE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	1,958,573	4,782,932	5,011,033	4,959,062	(51,971)
Services	3,737,484	6,405,795	2,792,207	3,090,008	297,801
Materials And Supplies	546,922	2,312,729	1,026,327	971,191	(55,136)
Additional Expenses	-	4,100	4,100	4,100	-
Capital Outlay	1,000	233,000	150,000	-	(150,000)
Other Financing Uses	56,236	344,483	427,483	465,319	37,836
Total Spending by Major Account	**6,300,214**	**14,083,039**	**9,411,150**	**9,489,680**	**78,530**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
23031305 - RESIDENTIAL PKNG PRMT PROGRAM	131,739	155,131	155,131	149,315	(5,816)
23031306 - GSOC AND GIS	427,703	443,661	460,596	237,989	(222,607)
23031307 - ROW PERMITS AND INSPECTION	1,717,147	2,967,304	3,107,304	3,235,513	128,209
23031309 - ELECT VEH MTCE.	134,804	149,569	149,569	151,141	1,572
23031552 - MILL AND OVERLAY	3,888,822	10,367,374	5,538,550	5,715,722	177,172
Total Spending by Accounting Unit	**6,300,214**	**14,083,039**	**9,411,150**	**9,489,680**	**78,530**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 231 - STREET LIGHTING DISTRICTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	85,798	173,228	173,052	173,159	107
Materials And Supplies	2,352	215,945	215,945	215,945	-
Total Spending by Major Account	**88,149**	**389,173**	**388,997**	**389,104**	**107**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
23131300 - STREET LIGHTING DISTRICTS	88,149	389,173	388,997	389,104	107
Total Spending by Accounting Unit	**88,149**	**389,173**	**388,997**	**389,104**	**107**

Fund: 241 - RECYCLING AND SOLID WASTE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	929,513	-	-	-	-
Services	17,793,233	-	-	-	-
Materials And Supplies	395,795	-	-	-	-
Program Expense	3,319	-	-	-	-
Capital Outlay	230,764	-	-	-	-
Other Financing Uses	1,335,400	-	-	-	-
Total Spending by Major Account	**20,688,024**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
24131400 - RECYCLING	15,408,852	-	-	-	-
24131410 - ORGANIZED TRASH COLLECTION	5,279,172	-	-	-	-
Total Spending by Accounting Unit	**20,688,024**	**-**	**-**	**-**	**-**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 640 - SEWER UTILITY

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	6,073,704	8,324,541	8,765,917	9,147,044	381,127
Services	51,653,773	48,687,805	54,961,545	52,830,343	(2,131,202)
Materials And Supplies	402,116	695,341	1,220,341	1,211,132	(9,209)
Program Expense	2,432,188	4,500,000	4,500,000	4,500,000	-
Additional Expenses	-	8,353	8,353	8,353	-
Capital Outlay	7,015,884	18,598,306	21,640,996	31,787,966	10,146,970
Debt Service	10,214,738	12,287,113	13,120,061	13,120,061	-
Other Financing Uses	22,952,452	14,107,923	14,107,923	14,110,427	2,504
Total Spending by Major Account	**100,744,855**	**107,209,383**	**118,325,136**	**126,715,326**	**8,390,190**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64031700 - MAJOR SEWER SERVICE OBLIGATION	53,341,799	49,056,019	53,854,909	51,508,632	(2,346,277)
64031701 - SEWER MAINTENANCE	6,229,588	8,906,527	9,770,352	10,133,556	363,204
64031702 - SEWER SYSTEM MANAGEMENT	1,491,916	2,318,876	2,301,520	2,243,215	(58,305)
64031703 - REGIONAL ISSUES MANDATES MGMT	511,954	348,219	369,892	374,927	5,035
64031704 - SEWER INFRASTRUCTURE MGMT	386,642	906,369	935,890	965,414	29,524
64031705 - STORM SEWER SYSTEM CHARGE	4,320,245	5,461,861	5,461,748	5,462,232	484
64031706 - INFLOW AND INFILTRATION	391,898	380,440	880,440	880,440	-
64031710 - STORMWATER DISCHARGE MGMT	1,056,174	1,178,017	1,198,623	1,437,912	239,289
64031712 - PRIVATE SEWER CONNECT REPAIR	2,449,735	4,600,000	4,600,000	4,600,000	-
64031713 - SEWER INSPECTION PROGRAM	2,388,089	1,648,617	2,671,688	2,706,954	35,266
64031950 - SEWER CAPITAL MAINTENANCE	14,636,403	18,725,553	21,768,243	31,890,213	10,121,970
64031960 - RIVERVIEW LIFT STATION	420,160	338,640	338,640	338,640	-
64031970 - LOCAL AREA STORMWATER IMPROVEMENTS	97,402	360,597	360,597	360,597	-
64031975 - SNELLING MIDWAY REDEVELOPMENT	5,441	-	-	-	-
64031980 - FORD STORMWATER MGMT DISTRICT	666,387	976,770	976,770	976,770	-
64031985 - FORD SITE CONSTRUCTION	241,034	-	-	-	-
64031990 - WEST SIDE FLATS SANITARY CAPACITY UPGRADE PR	(6,694,154)	300,000	300,000	300,000	-
640652020D - 2020D REVENUE BOND PROCEEDS	80,644	-	-	-	-

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 640 - SEWER UTILITY

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
640652020E - 2020E REVENUE BOND PROCEEDS	272	-	-	-	-
640652021F - 2021F REV BOND PROCEEDS	743,839	-	-	-	-
640652022B - 2022B REVENUE BOND PROCEEDS	19,507	-	-	-	-
640652023E - 2023E REVENUE BOND PROCEEDS	1,346,611	-	-	-	-
640652024D - 2024C REVENUE BOND PROCEEDS	6,597,113	-	-	-	-
640952014E - 2014E REV BOND DEBT SERVICE	549,280	563,700	566,300	566,300	-
640952014ER - 2014E REV BOND RESERVE	116,707	-	-	-	-
640952015B - 2015B SEWER REV BOND DEBT SVC	588,901	593,174	592,961	592,961	-
640952015BR - 2015B REV BOND RESERVE	111,524	-	-	-	-
640952016B - 2016B SEWER REV BOND DEBT SVC	516,546	541,538	541,038	541,038	-
640952016BR - 2016B REV BOND RESERVE	100,646	-	-	-	-
640952016D - 2016D REV BOND DEBT SERVICE	1,969,722	2,099,375	2,084,875	2,084,875	-
640952017C - 2017C REV BOND DEBT SERVICE	526,205	533,394	534,194	534,194	-
640952018D - 2018D REVENUE BOND DEBT SERVIC	536,136	550,513	551,513	551,513	-
640952019F - 2019F REVENUE BOND DEBT SERVICE	491,870	525,650	530,150	530,150	-
640952020D - 2020D REVENUE BOND DEBT SERVICE	1,448,797	1,576,825	1,572,625	1,572,625	-
640952020E - 2020E FORD REVENUE BOND DEBT SERVICE	620,485	612,140	621,140	621,140	-
640952021F - 2021F REV BOND DEBT SERVICE	1,266,953	1,412,200	1,414,450	1,414,450	-
640952022B - 2022B REVENUE BOND DEBT SERVICE	539,656	562,969	565,969	565,969	-
640952023E - 2023E REVENUE BOND DEBT SERVICE	530,787	599,919	597,943	597,943	-
640952024D - 2024D SEWER REVENUE BONDS	101,941	651,481	651,481	651,481	-
640952025C - 2025C SEWER REVENUE BONDS	-	-	831,185	831,185	-
640959100 - SEWER SUBSEQUENT YR DEBT SVC	-	880,000	880,000	880,000	-
Total Spending by Accounting Unit	**100,744,855**	**107,209,383**	**118,325,136**	**126,715,326**	**8,390,190**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	-	3,071,151	3,434,659	4,609,938	1,175,279
Services	-	64,431,350	42,877,470	44,460,422	1,582,952
Materials And Supplies	72,949	1,279,224	996,401	996,401	-
Program Expense	50,190	-	-	-	-
Capital Outlay	22,678	309,967	534,742	2,150,031	1,615,289
Debt Service	98,107	870,000	708,104	482,260	(225,844)
Other Financing Uses	-	93,509	93,509	744,707	651,198
Total Spending by Major Account	**243,924**	**70,055,201**	**48,644,885**	**53,443,759**	**4,798,874**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64531400 - RECYCLING ADMINISTRATION	-	17,104,069	17,232,594	18,368,875	1,136,281
64531405 - RECYCLING OPERATIONS	-	1,188,017	2,676,091	2,162,703	(513,388)
64531410 - ORGANIZED TRASH ADMINISTRATION	-	31,708,044	8,600,965	8,825,224	224,259
64531415 - ORGANIZED TRASH OPERATIONS	-	17,437,594	17,902,973	20,082,990	2,180,017
64531420 - BUILDING	243,924	2,037,477	1,750,002	3,521,707	1,771,705
645952024E - 2024E REVENUE BOND DEBT SERVICE	-	580,000	482,260	482,260	-
Total Spending by Accounting Unit	**243,924**	**70,055,201**	**48,644,885**	**53,443,759**	**4,798,874**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 730 - PUBLIC WORKS ADMINISTRATION

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	2,978,768	3,183,901	3,537,963	3,621,961	83,998
Services	567,813	646,004	754,249	753,339	(910)
Materials And Supplies	47,683	178,474	172,829	143,977	(28,852)
Capital Outlay	1,052	-	-	-	-
Other Financing Uses	15,000	15,000	15,000	15,000	-
Total Spending by Major Account	**3,610,315**	**4,023,379**	**4,480,041**	**4,534,277**	**54,236**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73031100 - PUBLIC WORKS DIRECTOR OFFICE	651,436	915,274	957,017	977,658	20,641
73031101 - PW MARKETING AND PUBLIC REL	290,402	332,616	538,731	564,282	25,551
73031102 - PW ACCOUNTING AND PAYROLL	1,316,322	1,341,809	1,391,923	1,495,953	104,030
73031103 - PW OFFICE ADMINISTRATION	161,144	226,821	231,722	104,708	(127,014)
73031104 - PW COMPUTER SERVICES	2,699	47,245	47,098	46,323	(775)
73031105 - PW SAFETY SERVICES	176,066	206,015	216,680	221,146	4,466
73031106 - PW RESIDENTIAL & EMPLOYEE SVCS	720,983	179,622	-	-	-
73031107 - HR AND DEI	-	392,851	489,047	514,585	25,538
73031110 - PW CAMPUSES MAINTENANCE	291,264	381,126	607,823	609,622	1,799
Total Spending by Accounting Unit	**3,610,315**	**4,023,379**	**4,480,041**	**4,534,277**	**54,236**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 731 - OFS FLEET

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Debt Service	95,000	-	-	-	-
Total Spending by Major Account	**95,000**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73131600 - PW EQUIP SERVICES SECTION	95,000	-	-	-	-
Total Spending by Accounting Unit	**95,000**	**-**	**-**	**-**	**-**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 732 - PW ENGINEERING SERVICES

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	7,683,062	10,350,404	10,595,241	10,765,605	170,364
Services	2,585,277	3,688,430	3,676,772	3,792,862	116,090
Materials And Supplies	133,508	437,096	438,644	444,805	6,161
Additional Expenses	-	1,357,135	1,358,969	1,258,195	(100,774)
Capital Outlay	50,684	228,759	215,759	213,759	(2,000)
Other Financing Uses	20,495	20,495	20,495	469,676	449,181
Total Spending by Major Account	**10,473,026**	**16,082,319**	**16,305,880**	**16,944,902**	**639,022**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73231204 - TRANSPORTATION PLANNING PROJ	1,144,673	1,479,911	1,544,747	1,581,287	36,540
73231205 - PW PROJECT PLAN AND PROGRAM	267,409	364,124	368,867	377,647	8,780
73231206 - PW TECHNICAL SERVICES	1,268,364	1,791,080	1,763,710	2,054,125	290,415
73231207 - PW MAPS AND RECORDS	302,855	390,510	393,742	419,930	26,188
73231209 - SIDEWALK ENGINEERING	183,962	311,497	332,504	345,202	12,698
73231210 - STREET DESIGN PROJECTS	1,613,179	1,696,247	1,727,086	1,812,566	85,480
73231211 - TRAFFIC AND LIGHTING ENG PROJ	1,042,863	1,169,897	1,203,003	1,230,267	27,264
73231212 - SEWER DESIGN PROJECTS	1,022,166	1,104,903	1,143,796	1,192,818	49,022
73231213 - BRIDGE DESIGN PROJECTS	811,434	1,066,616	1,093,449	1,143,750	50,301
73231214 - CONSTRUCTION PROJECTS	1,358,393	3,182,536	1,857,257	1,936,870	79,613
73231215 - SURVEY SECTION PROJECTS	1,292,250	1,652,763	1,708,244	1,728,875	20,631
73231220 - PW ENGINEERING LOCAL OPTION SALES TAX	165,477	1,872,234	3,169,475	3,121,565	(47,910)
Total Spending by Accounting Unit	**10,473,026**	**16,082,319**	**16,305,880**	**16,944,902**	**639,022**

Spending Plan by Department: Public Works

Budget Year: 2027

Fund: 733 - ASPHALT PLANT

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	453,579	511,407	533,066	607,954	74,888
Services	170,627	196,967	209,485	225,501	16,016
Materials And Supplies	2,206,604	3,069,555	3,035,378	3,027,750	(7,628)
Capital Outlay	37,061	-	115,000	-	(115,000)
Total Spending by Major Account	**2,867,871**	**3,777,929**	**3,892,929**	**3,861,205**	**(31,724)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73331500 - ASPHALT PAVING PLANT	2,867,871	3,777,929	3,892,929	3,861,205	(31,724)
Total Spending by Accounting Unit	**2,867,871**	**3,777,929**	**3,892,929**	**3,861,205**	**(31,724)**

Fund: 734 - TRAFFIC WAREHOUSE

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	260,493	292,902	308,074	329,925	21,851
Services	320,196	278,812	270,361	284,451	14,090
Materials And Supplies	3,395,123	2,761,238	5,514,517	5,514,517	-
Additional Expenses	-	1,000	1,000	1,000	-
Capital Outlay	6,502	-	-	-	-
Total Spending by Major Account	**3,982,313**	**3,333,952**	**6,093,952**	**6,129,893**	**35,941**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73431200 - TRAFFIC WAREHOUSE	3,982,313	3,333,952	6,093,952	6,129,893	35,941
Total Spending by Accounting Unit	**3,982,313**	**3,333,952**	**6,093,952**	**6,129,893**	**35,941**

Public Works Financing Reports

Financing Plan by Department: Public Works

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	9,575,120	7,628,901	8,079,712	8,961,793	882,081
Charges For Services	6,192,304	8,452,658	8,452,658	8,452,658	-
Miscellaneous Revenue	127,980	180,000	180,000	180,000	-
Other Financing Sources	2,318,399	2,562,706	2,300,706	2,300,706	-
Total Financing by Major Account	**18,213,802**	**18,824,265**	**19,013,076**	**19,895,157**	**882,081**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10031100 - OFFICE OF DIRECTOR PW	174,860	174,860	174,860	174,860	-
10031200 - TRANSPORTATION PLANNING	7,120	35,000	35,000	35,000	-
10031300 - PARKING METER REPAIR AND MAINT	2,531,698	2,230,000	1,885,000	1,885,000	-
10031301 - TRAFFIC SIGNS & MARKINGS	1,482,034	1,774,788	2,155,168	2,155,168	-
10031302 - TRAFFIC SIGNALS	3,935,081	3,888,375	3,888,375	3,888,375	-
10031303 - STREET LIGHTING MAINTENANCE	838,749	1,100,000	1,100,000	1,100,000	-
10031500 - RIGHT OF WAY MAINT MANAGEMENT	1,345,145	1,119,006	807,396	1,689,477	882,081
10031510 - BRIDGE MAINTENANCE	558,435	378,807	528,807	528,807	-
10031530 - WINTER STREET MAINTENANCE	1,410,731	1,046,430	1,046,430	1,046,430	-
10031540 - SUMMER STREET MAINTENANCE	2,439,365	2,703,430	2,786,430	2,786,430	-
10031541 - STREET SWEEPING	3,490,583	4,373,569	4,605,610	4,605,610	-
Total Financing by Accounting Unit	**18,213,802**	**18,824,265**	**19,013,076**	**19,895,157**	**882,081**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	2,316,744	4,500,068	5,602,379	1,762,526	(3,839,853)
Miscellaneous Revenue	-	-	-	4,416	4,416
Other Financing Sources	-	324,877	(231,032)	(79,032)	152,000
Total Financing by Major Account	**2,316,744**	**4,824,945**	**5,371,347**	**1,687,910**	**(3,683,437)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20031200 - PW ENGINEERING GRANT	107,492	900,001	680,043	440,000	(240,043)
20031309 - ELECT V CHARGING STATIONS	1,950,457	3,401,625	4,691,304	1,239,078	(3,452,226)
20031800 - PUBLIC WORKS GRANTS	258,795	523,319	-	8,832	8,832
Total Financing by Accounting Unit	**2,316,744**	**4,824,945**	**5,371,347**	**1,687,910**	**(3,683,437)**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	3,117,176	5,208,310	1,733,220	300,000	(1,433,220)
Total Financing by Major Account	**3,117,176**	**5,208,310**	**1,733,220**	**300,000**	**(1,433,220)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21131820 - PUBLIC WORKS MODERNIZATION	3,117,176	5,208,310	1,733,220	300,000	(1,433,220)
Total Financing by Accounting Unit	**3,117,176**	**5,208,310**	**1,733,220**	**300,000**	**(1,433,220)**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 215 - ASSESSMENT FINANCING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Investment Earnings	5,900	-	-	-	-
Total Financing by Major Account	**5,900**	**-**	**-**	**-**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
215912021ER - 2021E ASSESSMENT DEBT SERVICE RESERVE	5,900	-	-	-	-
Total Financing by Accounting Unit	**5,900**	**-**	**-**	**-**	**-**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 230 - RIGHT OF WAY MAINTENANCE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	1,861,989	2,844,583	2,984,583	3,112,793	128,210
Charges For Services	353,405	4,724,955	1,498,055	1,502,347	4,292
Assessments	431,723	28,379	28,379	28,379	-
Miscellaneous Revenue	200	5,000	155,000	5,000	(150,000)
Other Financing Sources	3,869,698	6,480,122	4,745,133	4,841,161	96,028
Total Financing by Major Account	**6,517,014**	**14,083,039**	**9,411,150**	**9,489,680**	**78,530**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
23031303 - STREET LIGHTING MAINTENANCE	119	-	-	-	-
23031305 - RESIDENTIAL PKNG PRMT PROGRAM	139,901	155,131	155,131	149,315	(5,816)
23031306 - GSOC AND GIS	-	443,661	460,596	237,989	(222,607)
23031307 - ROW PERMITS AND INSPECTION	1,983,297	2,967,304	3,107,304	3,235,513	128,209
23031309 - ELECT VEH MTCE.	92,196	149,569	149,569	151,141	1,572
23031551 - BRUSHING AND SEAL COATING	3,272	-	-	-	-
23031552 - MILL AND OVERLAY	4,276,703	10,367,374	5,538,550	5,715,722	177,172
23031553 - STREET SWEEPING	21,525	-	-	-	-
Total Financing by Accounting Unit	**6,517,014**	**14,083,039**	**9,411,150**	**9,489,680**	**78,530**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 231 - STREET LIGHTING DISTRICTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,628	-	-	-	-
Other Financing Sources	-	389,173	388,997	389,104	107
Total Financing by Major Account	**2,628**	**389,173**	**388,997**	**389,104**	**107**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
23131300 - STREET LIGHTING DISTRICTS	2,628	389,173	388,997	389,104	107
Total Financing by Accounting Unit	**2,628**	**389,173**	**388,997**	**389,104**	**107**

Fund: 241 - RECYCLING AND SOLID WASTE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	985,297	-	-	-	-
Assessments	18,580,897	-	-	-	-
Miscellaneous Revenue	458,698	-	-	-	-
Total Financing by Major Account	**20,024,893**	**-**	**-**	**-**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
24131400 - RECYCLING	14,890,751	-	-	-	-
24131410 - ORGANIZED TRASH COLLECTION	5,134,142	-	-	-	-
Total Financing by Accounting Unit	**20,024,893**	**-**	**-**	**-**	**-**

Fund: 640 - SEWER UTILITY

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	103,739	90,000	90,000	90,000	-
Intergovernmental Revenue	860,544	72,711	-	-	-

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 640 - SEWER UTILITY

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	74,194,830	82,798,186	93,153,702	101,543,892	8,390,190
Assessments	56,366	224,860	224,860	224,860	-
Investment Earnings	453,387	110,120	110,120	110,120	-
Miscellaneous Revenue	85,037	5,000	5,000	5,000	-
Other Financing Sources	35,176,213	23,908,506	24,741,454	24,741,454	-
Total Financing by Major Account	**110,930,115**	**107,209,383**	**118,325,136**	**126,715,326**	**8,390,190**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64031700 - MAJOR SEWER SERVICE OBLIGATION	70,438,173	91,000,906	101,356,422	109,746,612	8,390,190
64031701 - SEWER MAINTENANCE	187,264	135,211	62,500	62,500	-
64031702 - SEWER SYSTEM MANAGEMENT	10,038	1,000	1,000	1,000	-
64031703 - REGIONAL ISSUES MANDATES MGMT	6,423	-	-	-	-
64031704 - SEWER INFRASTRUCTURE MGMT	4,467	-	-	-	-
64031710 - STORMWATER DISCHARGE MGMT	7,624	-	-	-	-
64031712 - PRIVATE SEWER CONNECT REPAIR	2,918,989	4,600,000	4,600,000	4,600,000	-
64031713 - SEWER INSPECTION PROGRAM	4,867	-	-	-	-
64031950 - SEWER CAPITAL MAINTENANCE	10,690,370	-	-	-	-
64031960 - RIVERVIEW LIFT STATION	373,056	338,640	338,640	338,640	-
64031970 - LOCAL AREA STORMWATER IMPROVEMENTS	23,870	115,000	115,000	115,000	-
64031980 - FORD STORMWATER MGMT DISTRICT	262,524	85,630	85,630	85,630	-
64031990 - WEST SIDE FLATS SANITARY CAPACITY UPGRADE PR	5,463,125	-	-	-	-
640652020D - 2020D REVENUE BOND PROCEEDS	9,288	-	-	-	-
640652020E - 2020E REVENUE BOND PROCEEDS	2,873	-	-	-	-
640652021F - 2021F REV BOND PROCEEDS	19,648	-	-	-	-
640652022B - 2022B REVENUE BOND PROCEEDS	37,863	-	-	-	-
640652023E - 2023E REVENUE BOND PROCEEDS	222,203	-	-	-	-
640652024D - 2024C REVENUE BOND PROCEEDS	9,183,404	-	-	-	-
640952014E - 2014E REV BOND DEBT SERVICE	686,808	563,700	566,300	566,300	-
640952014ER - 2014E REV BOND RESERVE	31,401	54,810	54,810	54,810	-

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 640 - SEWER UTILITY

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
640952015B - 2015B SEWER REV BOND DEBT SVC	706,662	593,174	592,962	592,962	-
640952015BR - 2015B REV BOND RESERVE	30,086	54,810	54,810	54,810	-
640952016B - 2016B SEWER REV BOND DEBT SVC	639,469	541,538	541,038	541,038	-
640952016BR - 2016B REV BOND RESERVE	27,337	500	500	500	-
640952016D - 2016D REV BOND DEBT SERVICE	2,111,974	2,099,375	2,084,875	2,084,875	-
640952017C - 2017C REV BOND DEBT SERVICE	536,746	533,394	534,194	534,194	-
640952018D - 2018D REVENUE BOND DEBT SERVIC	554,978	550,513	551,513	551,513	-
640952019F - 2019F REVENUE BOND DEBT SERVICE	535,337	525,650	530,150	530,150	-
640952020D - 2020D REVENUE BOND DEBT SERVICE	1,586,807	1,576,825	1,572,625	1,572,625	-
640952020E - 2020E FORD REVENUE BOND DEBT SERVICE	623,917	612,140	621,140	621,140	-
640952021F - 2021F REV BOND DEBT SERVICE	1,426,522	1,412,200	1,414,450	1,414,450	-
640952022B - 2022B REVENUE BOND DEBT SERVICE	566,937	562,969	565,968	565,968	-
640952023E - 2023E REVENUE BOND DEBT SERVICE	598,564	599,919	597,943	597,943	-
640952024D - 2024D SEWER REVENUE BONDS	400,500	651,481	651,481	651,481	-
640952025C - 2025C SEWER REVENUE BONDS	-	-	831,185	831,185	-
Total Financing by Accounting Unit	**110,930,115**	**107,209,383**	**118,325,136**	**126,715,326**	**8,390,190**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	-	957,266	828,344	828,344	-
Charges For Services	-	17,218,775	24,074,586	26,806,574	2,731,988
Assessments	-	51,193,994	23,732,773	24,437,447	704,674
Investment Earnings	2,622	-	-	-	-
Miscellaneous Revenue	-	240,000	240,000	240,000	-
Other Financing Sources	7,504,346	445,166	(230,818)	1,131,394	1,362,212
Total Financing by Major Account	**7,506,968**	**70,055,201**	**48,644,885**	**53,443,759**	**4,798,874**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64531400 - RECYCLING ADMINISTRATION	-	18,628,702	18,899,614	20,796,835	1,897,221
64531405 - RECYCLING OPERATIONS	-	240,000	866,439	866,439	-
64531410 - ORGANIZED TRASH ADMINISTRATION	-	31,827,564	3,771,486	4,484,564	713,078
64531415 - ORGANIZED TRASH OPERATIONS	-	18,587,311	24,625,086	26,813,661	2,188,575
64531420 - BUILDING	7,506,968	191,624	-	-	-
645952024E - 2024E REVENUE BOND DEBT SERVICE	-	580,000	482,260	482,260	-
Total Financing by Accounting Unit	**7,506,968**	**70,055,201**	**48,644,885**	**53,443,759**	**4,798,874**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 730 - PUBLIC WORKS ADMINISTRATION

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	-	-	72,711	72,711	-
Charges For Services	3,327,568	3,713,640	4,239,696	4,250,899	11,203
Miscellaneous Revenue	41,321	-	-	-	-
Other Financing Sources	-	309,739	167,634	210,667	43,033
Total Financing by Major Account	**3,368,889**	**4,023,379**	**4,480,041**	**4,534,277**	**54,236**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73031100 - PUBLIC WORKS DIRECTOR OFFICE	592,224	915,274	957,017	977,658	20,641
73031101 - PW MARKETING AND PUBLIC REL	199,640	332,616	538,731	564,282	25,551
73031102 - PW ACCOUNTING AND PAYROLL	1,107,003	1,341,809	1,391,923	1,495,953	104,030
73031103 - PW OFFICE ADMINISTRATION	261,824	226,821	231,722	104,708	(127,014)
73031104 - PW COMPUTER SERVICES	110,958	47,245	47,098	46,323	(775)
73031105 - PW SAFETY SERVICES	169,689	206,015	216,680	221,146	4,466
73031106 - PW RESIDENTIAL & EMPLOYEE SVCS	620,806	179,622	-	-	-
73031107 - HR AND DEI	-	392,851	489,047	514,585	25,538
73031110 - PW CAMPUSES MAINTENANCE	306,745	381,126	607,823	609,622	1,799
Total Financing by Accounting Unit	**3,368,889**	**4,023,379**	**4,480,041**	**4,534,277**	**54,236**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 732 - PW ENGINEERING SERVICES

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	15,255	12,963	12,963	12,963	-
Charges For Services	11,681,726	16,069,356	16,328,097	17,001,726	673,629
Miscellaneous Revenue	112,008	-	-	-	-
Other Financing Sources	-	-	(35,180)	(69,787)	(34,607)
Total Financing by Major Account	**11,808,989**	**16,082,319**	**16,305,880**	**16,944,902**	**639,022**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73231204 - TRANSPORTATION PLANNING PROJ	66,896	-	(32,003)	(32,003)	-
73231205 - PW PROJECT PLAN AND PROGRAM	2,695	-	-	-	-
73231206 - PW TECHNICAL SERVICES	1,239,210	1,337,601	1,337,601	1,499,105	161,504
73231207 - PW MAPS AND RECORDS	274,753	297,482	271,723	323,103	51,380
73231209 - SIDEWALK ENGINEERING	110,878	247,947	334,125	334,125	-
73231210 - STREET DESIGN PROJECTS	2,470,095	3,146,930	5,040,021	5,025,721	(14,300)
73231211 - TRAFFIC AND LIGHTING ENG PROJ	130,295	303,733	150,000	150,000	-
73231212 - SEWER DESIGN PROJECTS	608,724	1,202,222	1,159,386	1,189,661	30,275
73231213 - BRIDGE DESIGN PROJECTS	2,023,154	2,680,923	1,590,729	1,590,729	-
73231214 - CONSTRUCTION PROJECTS	1,667,705	2,087,622	1,060,057	1,060,057	-
73231215 - SURVEY SECTION PROJECTS	2,212,954	2,905,625	2,520,540	2,533,865	13,325
73231220 - PW ENGINEERING LOCAL OPTION SALES TAX	1,001,631	1,872,234	2,873,701	3,270,539	396,838
Total Financing by Accounting Unit	**11,808,989**	**16,082,319**	**16,305,880**	**16,944,902**	**639,022**

Financing Plan by Department: Public Works

Budget Year: 2027

Fund: 733 - ASPHALT PLANT

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	2,515,695	3,707,172	3,822,172	3,790,448	(31,724)
Miscellaneous Revenue	5,385	-	-	-	-
Other Financing Sources	1,300	70,757	70,757	70,757	-
Total Financing by Major Account	**2,522,381**	**3,777,929**	**3,892,929**	**3,861,205**	**(31,724)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73331500 - ASPHALT PAVING PLANT	2,522,381	3,777,929	3,892,929	3,861,205	(31,724)
Total Financing by Accounting Unit	**2,522,381**	**3,777,929**	**3,892,929**	**3,861,205**	**(31,724)**

Fund: 734 - TRAFFIC WAREHOUSE

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	4,116,649	3,133,952	5,893,952	5,929,893	35,941
Miscellaneous Revenue	280,282	200,000	200,000	200,000	-
Total Financing by Major Account	**4,396,931**	**3,333,952**	**6,093,952**	**6,129,893**	**35,941**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
73431200 - TRAFFIC WAREHOUSE	4,396,931	3,333,952	6,093,952	6,129,893	35,941
Total Financing by Accounting Unit	**4,396,931**	**3,333,952**	**6,093,952**	**6,129,893**	**35,941**

Safety and Inspections

2027 Proposed Budget: Safety and Inspections

SAINT PAUL
SAFETY & INSPECTIONS

Department Mission: To preserve and improve the quality of life in Saint Paul by protecting and promoting public health and safety for all. **Learn More:** stpaul.gov/DSI

Department Facts

- **Total General Fund Budget:** $28,982,809
- **Total Special Fund Budget** $1,279,151
- **Total FTEs:** 165.50

Department Goals

- Prevent life and property loss.
- Promote neighborhood safety and livability.
- Engage communities in effective communication, customer service, and education.
- Promote sustainable and innovative solutions.
- Ensure equity in the delivery of our programs and services.
- Provide seamless services to help individuals operate businesses.

Recent Accomplishments

- Innovation in every aspect of permitting, licensing, proactive and complaint-based inspections, customer service, and payment processing with the decommissioning of two legacy software programs and the implementation of SaaS-based PAULIE. Highlights from the first month of the accelerated roll-out:
    - 6,500 permit applications submitted/entered with 5,000 permits issued
    - 300 license applications processed
    - More than $2.84 million in online payments processed
    - Average time from application submission to issuance of permits: 5 days
- Administered and inspected over $1 billion in construction investment.
- Supported recreational cannabis implementation which saw its first state licenses, cannabis event, and Saint Paul registrations issued.
- Supported a record number of events throughout the city, including large events with daily attendance of 12,000-30,000 people.
- Implemented new tenant protections for renters throughout the city.
- Capital project to repurpose an underutilized Parks building for increased space and modernized care of animals in Saint Paul's care. Secured grant funding.
- Stabilized the impact of at-risk downtown buildings.
- From January 2025 to date there have been 168 (40%) of the city's vacant buildings reoccupied.
- Triaged about 7,500 complaints in the first 6 months of 2026 with the top 5 issues being garbage and rubbish, tall grass, overhanging vegetation, general exterior issues, and abandoned vehicles.
- HART helped 30 individuals transition from unsheltered homelessness into housing by conducting coordinated entry housing assessments and providing individualized support every step of the way—from initial engagement and assessment through move-in and successful housing placement.
- For the third consecutive year, DSI has been awarded the Department of Labor and Industry's (DLI) Building Official Training (BOT) Grant. The program has proven to be an outstanding workforce development tool, with DSI hiring both graduates from the training each year.

Safety and Inspections Organizational Chart

SAINT PAUL
SAFETY & INSPECTIONS

- **Office of the Director**
  10.00 FTE
  - **Housing and Building Inspection**
    106.50 FTE
    - **Code Enforcement**
    - **Construction Services**
    - **Fire Safety**
    - **Homeless Assistance Response Team**
  - **Licensing, Permits, and Customer Services**
    49.00 FTE
    - **Animal Services**
    - **Business Licensing**
    - **Front Counter**
    - **Information and Complaint**
    - **Rent Stabilization**
    - **Zoning**

Total FTE 165.50

Department Division Descriptions

The Department of Safety and Inspections is managed by the Director and department support staff. It includes the following divisions:

- **Housing and Building Inspection:** The Housing and Building Inspection division is made up of four main services:
  - Code Enforcement, which handles code compliance, nuisance abatement, Truth in Sale of Housing, and vacant buildings.
  - Construction Services, which handles business plan review, building inspections, and issues relating to electrical, elevator, mechanical, warm air and ventilation, plumbing, and energy compliance.
  - Homeless Assistance Response Team, which connects people experiencing homelessness with resources.
  - Fire Safety, which works with resident, commercial, and case-managed properties, in addition to fire engineering issues.
- **Licensing, Permits, and Customer Service:** The Licensing, Permits, and Customer Service division is made up of six main services:
  - Animal Services, which handles animal licensing and sheltering, along with code compliance.
  - Business Licensing, which handles licensing and compliance, skyway management, gambling enforcement, project facilitation, and sound level variances.
  - Front Counter, which handles processing licenses, payments, and permits and provides clerical administration for hearings.
  - Information and Complaint, which handles citywide information calls, process complaints, and communication.
  - Rent Stabilization, which handles process appeals and exemptions and customer service.
  - Zoning, which handles zoning and sign regulation, site plan review, zoning compliance.

Fiscal Summary: Safety And Inspection

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	25,314,350	25,800,516	25,947,629	28,982,809	3,035,180	161.00	160.50
200: CITY GRANTS	63,829	-	-	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	42,577	1,590,000	1,640,002	690,377	(949,625)	5.00	5.00
215: ASSESSMENT FINANCING	232,491	488,985	488,774	488,774	-	-	-
228: CHARITABLE GAMBLING	487,964	-	-	-	-	-	-
645: RECYCLING AND ORGANIZED TRASH	-	-	100,000	100,000	-	-	-
Total	**26,141,212**	**27,879,502**	**28,176,405**	**30,261,960**	**2,085,555**	**166.00**	**165.50**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	22,844,474	22,064,635	22,197,135	23,570,280	1,373,145
200: CITY GRANTS	40,129	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	383,660	1,590,000	1,640,002	690,377	(949,625)
215: ASSESSMENT FINANCING	130,997	488,985	488,774	488,774	-
228: CHARITABLE GAMBLING	-	-	-	-	-
645: RECYCLING AND ORGANIZED TRASH	-	-	100,000	100,000	-
Total	**23,399,260**	**24,143,620**	**24,425,911**	**24,849,431**	**423,520**

Budget Changes Summary

The 2027 Department of Safety and Inspections proposed General Fund budget reflects a partial continuation of the 2026 midyear investment to Tenant Protections, which added materials and supplies budgets as well as two Customer Service Representatives and a Management Assistant III position. The 2027 proposed budget retains $56,303 of the materials and supplies increase and one Customer Service Representative. The remaining positions have been removed from the budget.

The General Fund also includes increases in anticipated construction permit revenue and summary abatement revenue and expenses to align with projected activity. Staffing changes include the reclassification of a vacant Accountant position the elimination of a part-time Customer Service Representative and one DSI Inspector I position. Other changes in the DSI General Fund budget reflect current service level adjustments for salaries, benefits, and other ongoing operational costs.

The 2027 special fund budget shows employee salary and benefit growth as well as the reduction of one-time carry forward funding for Opioid Settlement budgets.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and enterprise technology initiatives, and other revenue and expense adjustments. In mid-2026, the City Council passed a resolution amending the 2026 budget to fund tenant protections work, including materials and supplies and three positions. This funding is included in the 2027 base budget.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Tenant protections - materials and supplies	127,233	-	-
Tenant protections - Management Assistant III	118,384	-	1.00
Tenant protections - Customer Service Representatives	172,536	-	2.00
Other current service level adjustments	1,976,882	300,000	-
Subtotal:	2,395,035	300,000	3.00

Mayor's Proposed Changes

Summary Abatement

The 2027 budget reflects increased spending and revenue for summary abatement work.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Summary abatement	1,094,307	1,073,145	-
Subtotal:	1,094,307	1,073,145	-

Personnel Reductions

The 2027 Safety and Inspection budget reflects reductions and conversions of vacant positions to reduce costs and align staffing with department operations.

	Spending	Financing	FTE
Conversion of Accountant IV to Accountant III	(47,165)	-	-
Reduction of vacant Customer Service Representative position	(33,507)	-	(0.50)
Reduction of vacant DSI Inspector I in Code Enforcement	(97,908)	-	(1.00)
Subtotal:	(178,580)	-	(1.50)

Tenant Protections Reductions

The 2027 proposed budget backs out some the mid-year investments made to support tenant protections work in 2026, reducing the total increase from 3.0 to 1.0 FTE. Materials and supplies funding is also reduced to reflect a net increase of $56,303 compared to the 2026 Adopted Budget.

	Spending	Financing	FTE
Reduction of vacant Customer Service Representative	(86,268)	-	(1.00)
Reduction of vacant Management Assistant III	(118,384)	-	(1.00)
Reduction of materials and supplies budgets	(70,930)	-	-
Subtotal:	(275,582)	-	(2.00)

	Spending	Financing	FTE
Fund 100 Budget Changes Total	**3,035,180**	**1,373,145**	**(0.50)**

200: City Grants

Safety and Inspections

Budgets for grants administered by the department of Safety and Inspection are included in the City Grants Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 200 Budget Changes Total	**-**	**-**	**-**

211: General Government Special Projects

Safety and Inspections

The DSI Special Projects Fund includes opioid settlement funding for the Homeless Assistance Response Team (HART)

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. The 2027 budget removes one-time carryforward included in the 2026 Adopted Budget.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Remove one-time carryforward	(1,018,092)	(1,018,092)	-
Other current service level adjustments	68,467	68,467	-
Subtotal:	(949,625)	(949,625)	-
Fund 211 Budget Changes Total	**(949,625)**	**(949,625)**	**-**

215: Assessment Fund

Safety and Inspections

The Assessment Fund includes revenues from abatement activities.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 215 Budget Changes Total	**-**	**-**	**-**

228: Charitable Gambling Fund

Safety and Inspections

The Charitable Gambling Fund was discontinued in the 2024 Adopted Budget

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 228 Budget Changes Total	**-**	**-**	**-**

645: Recycling and Solid Waste

Safety and Inspections

The Recycling and Solid Waste Fund includes the budget for the City's recycling contract and the Organized Trash Collection program.

	Change from 2026 Adopted		
	Spending	Financing	FTE
No changes from 2026 Adopted Budget	-	-	-
Subtotal:	-	-	-
Fund 645 Budget Changes Total	**-**	**-**	**-**

Safety and Inspections Spending Reports

Spending Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	20,909,144	22,908,391	23,285,391	25,160,598	1,875,207
Services	3,959,785	2,591,273	2,391,386	3,529,563	1,138,177
Materials And Supplies	299,255	248,002	218,002	239,798	21,796
Additional Expenses	56,724	250	250	250	-
Capital Outlay	81,870	45,000	45,000	45,000	-
Debt Service	73	100	100	100	-
Other Financing Uses	7,500	7,500	7,500	7,500	-
Total Spending by Major Account	**25,314,350**	**25,800,516**	**25,947,629**	**28,982,809**	**3,035,180**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10024100 - DSI ADMINISTRATION	1,418,118	1,981,256	1,991,704	2,004,623	12,919
10024200 - PROPERTY CODE ENFOREMENT	1,252,154	944,419	1,072,645	1,165,608	92,963
10024205 - VACANT BLDG CODE ENFORCEMENT	836,880	779,748	897,708	814,492	(83,216)
10024210 - SUMMARY NUISANCE ABATEMENT	2,544,162	914,245	918,245	2,022,552	1,104,307
10024215 - TRUTH IN SALE OF HOUSING	136,932	129,686	136,835	154,827	17,992
10024225 - DSI UNSHELTERED	503,994	689,888	-	-	-
10024230 - TENANT PROTECTIONS	244,391	380,563	315,479	390,631	75,152
10024300 - CONSTRUCTION SVCS AND PERMITS	9,859,427	11,190,251	11,400,291	12,219,514	819,223
10024400 - FIRE CERTIFICATE OF OCCUPANCY	2,790,626	3,125,527	2,966,252	3,500,112	533,860
10024500 - BUSINESS AND TRADE LICENSE	1,574,159	1,499,336	1,777,006	1,770,430	(6,576)
10024505 - ZONING	1,066,496	1,195,077	1,120,414	1,323,920	203,506
10024510 - ANIMAL AND PEST CONTROL	1,441,779	1,291,488	1,318,673	1,400,033	81,360
10024520 - INFORMATION AND COMPLAINTS	778,224	835,992	931,064	1,048,225	117,161
10024525 - DSI CLERICAL SUPPORT	867,007	843,040	1,101,313	1,167,842	66,529
Total Spending by Accounting Unit	**25,314,350**	**25,800,516**	**25,947,629**	**28,982,809**	**3,035,180**

Spending Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	57,995	-	-	-	-
Services	5,677	-	-	-	-
Materials And Supplies	156	-	-	-	-
Total Spending by Major Account	**63,829**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20024800 - DSI FEDERAL GRANTS	8,835	-	-	-	-
20024810 - DSI STATE GRANTS	54,994	-	-	-	-
Total Spending by Accounting Unit	**63,829**	**-**	**-**	**-**	**-**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	3,758	440,000	611,910	680,377	68,467
Services	38,819	150,000	1,020,092	2,000	(1,018,092)
Materials And Supplies	-	-	8,000	8,000	-
Additional Expenses	-	1,000,000	-	-	-
Total Spending by Major Account	**42,577**	**1,590,000**	**1,640,002**	**690,377**	**(949,625)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21124100 - DSI SPECIAL PROJECTS	36,382	1,440,000	-	-	-
21124700 - DSI OPIOID SETTLEMENT	-	-	1,640,002	690,377	(949,625)
21124820 - DSI SAC FINANCIAL ASSISTANCE	6,195	150,000	-	-	-
Total Spending by Accounting Unit	**42,577**	**1,590,000**	**1,640,002**	**690,377**	**(949,625)**

Spending Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 215 - ASSESSMENT FINANCING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	232,491	488,985	488,774	488,774	-
Total Spending by Major Account	**232,491**	**488,985**	**488,774**	**488,774**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21524250 - NUISANCE BUILDINGS ABATEMENT	232,491	488,985	488,774	488,774	-
Total Spending by Accounting Unit	**232,491**	**488,985**	**488,774**	**488,774**	**-**

Fund: 228 - CHARITABLE GAMBLING

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Additional Expenses	487,964	-	-	-	-
Total Spending by Major Account	**487,964**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
22824550 - GAMBLING ENFORCEMENT	487,964	-	-	-	-
Total Spending by Accounting Unit	**487,964**	**-**	**-**	**-**	**-**

Spending Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	-	-	100,000	100,000	-
Total Spending by Major Account	**-**	**-**	**100,000**	**100,000**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64524490 - DSI RECYCLING AND SOLID WASTE	-	-	100,000	100,000	-
Total Spending by Accounting Unit	**-**	**-**	**100,000**	**100,000**	**-**

Safety and Inspections Financing Reports

Financing Plan by Department: Safety And Inspection

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
License And Permit	14,240,172	12,349,643	12,482,143	18,544,478	6,062,335
Charges For Services	6,143,149	7,680,971	7,680,971	1,950,936	(5,730,035)
Fine And Forfeiture	76,212	57,000	57,000	57,000	-
Assessments	-	26,700	26,700	26,700	-
Miscellaneous Revenue	9	22,000	22,000	22,000	-
Other Financing Sources	2,384,932	1,928,321	1,928,321	2,969,166	1,040,845
Total Financing by Major Account	**22,844,474**	**22,064,635**	**22,197,135**	**23,570,280**	**1,373,145**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10024100 - DSI ADMINISTRATION	92,366	151,925	151,925	119,625	(32,300)
10024200 - PROPERTY CODE ENFOREMENT	44,756	49,840	49,840	49,840	-
10024205 - VACANT BLDG CODE ENFORCEMENT	489,920	456,075	456,075	456,075	-
10024210 - SUMMARY NUISANCE ABATEMENT	1,806,576	1,648,700	1,648,700	2,521,845	873,145
10024215 - TRUTH IN SALE OF HOUSING	128,947	156,060	156,060	156,060	-
10024300 - CONSTRUCTION SVCS AND PERMITS	16,746,167	16,091,372	16,091,372	17,356,000	1,264,628
10024400 - FIRE CERTIFICATE OF OCCUPANCY	1,534,157	1,677,391	1,677,391	1,249,723	(427,668)
10024500 - BUSINESS AND TRADE LICENSE	1,376,923	1,112,035	1,112,035	939,875	(172,160)
10024505 - ZONING	336,863	393,465	525,965	393,465	(132,500)
10024510 - ANIMAL AND PEST CONTROL	275,054	315,026	315,026	315,026	-
10024520 - INFORMATION AND COMPLAINTS	12,746	12,746	12,746	12,746	-
Total Financing by Accounting Unit	**22,844,474**	**22,064,635**	**22,197,135**	**23,570,280**	**1,373,145**

Financing Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 200 - CITY GRANTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	40,129	-	-	-	-
Total Financing by Major Account	**40,129**	**-**	**-**	**-**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20024800 - DSI FEDERAL GRANTS	7,313	-	-	-	-
20024810 - DSI STATE GRANTS	32,816	-	-	-	-
Total Financing by Accounting Unit	**40,129**	**-**	**-**	**-**	**-**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	383,660	1,590,000	1,640,002	690,377	(949,625)
Total Financing by Major Account	**383,660**	**1,590,000**	**1,640,002**	**690,377**	**(949,625)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21124100 - DSI SPECIAL PROJECTS	-	1,440,000	-	-	-
21124700 - DSI OPIOID SETTLEMENT	-	-	1,640,002	690,377	(949,625)
21124820 - DSI SAC FINANCIAL ASSISTANCE	383,660	150,000	-	-	-
Total Financing by Accounting Unit	**383,660**	**1,590,000**	**1,640,002**	**690,377**	**(949,625)**

Financing Plan by Department: Safety And Inspection

Budget Year: 2027

Fund: 215 - ASSESSMENT FINANCING

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	130,997	488,985	488,774	488,774	-
Total Financing by Major Account	**130,997**	**488,985**	**488,774**	**488,774**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21524250 - NUISANCE BUILDINGS ABATEMENT	130,997	488,985	488,774	488,774	-
Total Financing by Accounting Unit	**130,997**	**488,985**	**488,774**	**488,774**	**-**

Fund: 645 - RECYCLING AND ORGANIZED TRASH

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	-	-	100,000	100,000	-
Total Financing by Major Account	**-**	**-**	**100,000**	**100,000**	**-**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
64524490 - DSI RECYCLING AND SOLID WASTE	-	-	100,000	100,000	-
Total Financing by Accounting Unit	**-**	**-**	**100,000**	**100,000**	**-**

Technology and Communication

2027 Proposed Budget: Office of Technology and Communications

SAINT PAUL
TECHNOLOGY AND COMMUNICATIONS

Department Mission: As technologists and communicators, the people of OTC empower our colleagues across City government to serve the people of Saint Paul. It is our mission to tell our City's stories, to secure our City's data, and to maintain and strengthen the technological infrastructure that all City services depend on. **Learn More:** **stpaul.gov/OTC** and at **Hey OTC**

Department Facts

- **Total General Fund Budget:** $13,221,435
- **Total Special Fund Budget:** $8,023,472
- **Total FTEs:** 75.00

Department Goals

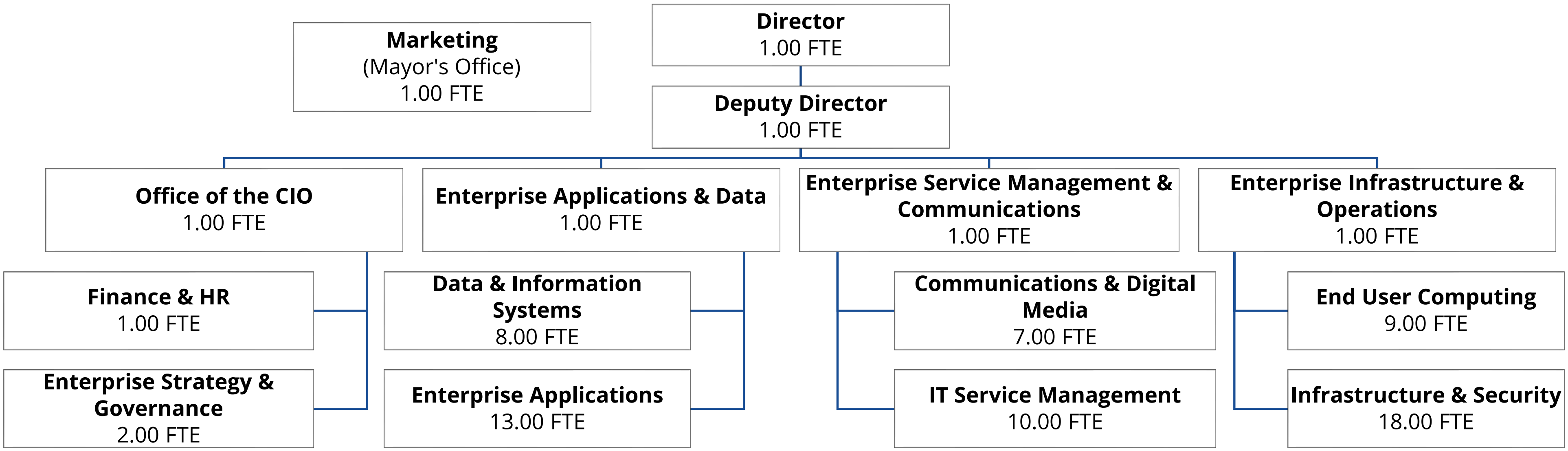
We protect the City's data and systems, keep Saint Paul's services running, and use technology to tell Saint Paul's stories and speak with one voice — building a secure, resilient City that works for all.

- **Mature the City's information security program** by advancing a multi-pronged After-Action Review (AAR) plan that turns learnings from the 2025 cyber incident into lasting improvements in how we protect data, detect and contain threats, and recover in an elevated threat environment.
- **Modernize the City's core technology infrastructure through Project Bedrock**, building a secure, resilient network, compute, and storage foundation for every City facility.
- **Advance the City's IT service management practices** by adopting industry best practices and, through strategic portfolio management, strengthen governance of technology investments and projects citywide to improve service outcomes and ensure the City invests in the right work.
- **Adopt AI responsibly** by advancing the City's AI use policy so emerging tools are deployed securely, ethically, and with sound governance, while piloting practical applications that improve how the City works.
- **Enable digital transformation citywide,** using data and technology to increase operational efficiency, share information with the public, and improve the quality of government services and community welfare.
- **Create an inclusive culture** where all perspectives are valued and collaboration and creativity are fostered.

Recent Accomplishments

- Launched an After-Action Review plan to move 2025 cyber incident learnings into durable security, operational, and governance improvements.
- Kicked off Project Bedrock, the department's major infrastructure and network modernization effort, with scoping and planning nearing completion in 2026 — building a more secure, isolatable network and hardened compute, storage, and access controls.
- Strengthened continuous monitoring of the City's IT and operational technology environments and deepened partnerships with MNIT, the National Guard Cyber Protection Team, and regional peers for early threat visibility.
- Launched StPaul.gov 2.0 in early 2026, improving usability and accessibility in partnership with PED, HREEO, Public Works, and the Mayor's Office.
- Advanced the City's AI use policy, establishing a framework for adopting AI responsibly, securely, and ethically across City operations.
- Completed early pilots of Microsoft Copilot Chat and OTC Chatbot, laying the groundwork for broader, responsible AI adoption in the City.
- Operated and supported networks at 100+ City locations, ensuring reliable connectivity.
- Supported 3,600+ PCs for 3,500+ City staff, enabling secure hybrid and field work.

Office of Technology and Communications Organizational Chart



Total FTE 75.00

Department Division Descriptions

The Office of Technology and Communications is managed by the Chief Information Officer who directly oversees the Chief Information Security Officer, and the Deputy Director. The Deputy Director directly oversees the following divisions:

- The **Office of the CIO** provides strategic leadership, governance, and enterprise oversight for the City's technology and communications ecosystem. This office sets Department equity standards, Citywide technology direction, advances mission-vision-values-based leadership, and ensures alignment between technology investments, City priorities, and public trust.
- The **Enterprise Applications and Data Division** supports and advises the City's enterprise business applications and data systems that power core operations and decision-making. Teams oversee ERP, permitting and licensing, asset management, HR and financial systems, along with enterprise data platforms, analytics, reporting, and GIS—ensuring reliable, integrated, and user-centered digital services across departments.
- The **Enterprise Service Management and Communications Division** focuses on how City staff and residents experience technology and communications. It operates enterprise IT service management through ServiceNow (Hey OTC), including the Service Desk, service catalog, and knowledge base, while also leading Citywide communications, digital media, StPaul.gov, accessibility, and storytelling to ensure clear, consistent, and people-centered engagement.
- The **Enterprise Infrastructure and Operations Division** is responsible for the City's core infrastructure, end-user computing, and cybersecurity operations. Teams manage networks, cloud and on-prem systems, devices, identity and access management, security monitoring, backups, and disaster recovery—ensuring City systems are secure, resilient, and available to support essential services.

Note: OTC also funds a communications position in the Mayor's Office.

Fiscal Summary: Technology

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
100: CITY GENERAL FUND	11,375,501	11,860,727	12,184,096	13,221,435	1,037,339	71.00	75.00
200: CITY GRANTS	580	-	-	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	936,426	724,500	719,000	669,000	(50,000)	-	-
710: CENTRAL SERVICE FUND	3,754,125	3,575,391	4,164,737	7,354,472	3,189,735	-	-
Total	**16,066,632**	**16,160,618**	**17,067,833**	**21,244,907**	**4,177,074**	**71.00**	**75.00**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
100: CITY GENERAL FUND	1,558,703	1,569,400	1,316,900	1,666,081	349,181
200: CITY GRANTS	-	-	-	-	-
211: GENERAL GOVT SPECIAL PROJECTS	998,974	724,500	719,000	669,000	(50,000)
710: CENTRAL SERVICE FUND	3,222,484	3,575,391	4,164,737	7,354,472	3,189,735
Total	**5,780,160**	**5,869,291**	**6,200,637**	**9,689,553**	**3,488,916**

Budget Changes Summary

The Office of Technology and Communications (OTC) 2027 budget features the addition of an Enterprise Portfolio Governance team and additional cybersecurity funding, as well as strategic reductions in personnel, software, and professional service budgets.

In the General Fund, three positions are added to form the City's Enterprise Portfolio Governance team, which will lead the City's data-driven governance efforts. Additionally, three Geographic Information System (GIS) Analyst positions were shifted from Public Works to OTC to streamline enterprise GIS projects. Personnel reductions include eliminating a vacant Deputy Director position and vacant Management Assistant I position. Other reductions impact software and professional service budgets. There is an additional $100,000 of one-time funding to implement recommendations from the after-action review of the 2025 cyber incident. Other changes reflect current service level adjustments for salaries and benefits and reduced cable franchise revenue.

Central Service Fund changes include increases to spending and revenue budgets for the Workstation Technology and Enterprise Technology funds. These funds finance computers, phones, and the associated expenses related to providing technology tools for employees. Funding for the PAULIE permitting and licensing system was also shifted from the Innovation Technology Fund to the Enterprise Technology Fund.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs and adjustments to department contributions to citywide services. It also shifts the budget for social media management software and productivity software from the General Fund to the Enterprise Technology Fund. Based on updated estimates, the 2027 proposed budget includes a decrease in cable franchise revenue. This is a result of an industry-wide shift in cable TV consumption as many customers switch to streaming services.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Shift software budget to Enterprise Technology Fund	(195,000)	-	-
Reduce cable franchise fee revenue	-	(100,000)	-
Other current service level adjustments	689,051	-	-
Subtotal:	494,051	(100,000)	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Department Budget Reductions			
The 2027 budget includes several spending reductions: the removal of a vacant Deputy Director position, the removal of a vacant Management Assistant I position, the removal of software support contracts, and the reduction in the professional services budget.			
Eliminate vacant Deputy Director	(186,901)	-	(1.00)
Eliminate vacant Management Assistant I	(97,533)	-	(1.00)
Remove website support and scheduling software	(105,000)	-	-
Reduce professional services budget	(67,566)	-	-
Subtotal:	(457,000)	-	(2.00)
Enterprise Portfolio Governance			
The 2027 budget adds three positions to lead the City's data-driven governance efforts. This governance model will guide the sequencing, funding and maintenance of enterprise IT projects and systems and enable the City to identify opportunities for fiscal savings, risk mitigation, and improving and sustaining City services.			
Strategy and Governance Lead	157,813	-	1.00
Product Council Lead	146,647	-	1.00
Portfolio Analyst	146,647	-	1.00
Subtotal:	451,107	-	3.00
Geographic Information System (GIS) Reorganization			
The 2027 budget shifts three GIS Analysts from Public Works to OTC to streamline enterprise GIS projects. This is funded by a transfer from the Public Works budget.			
Shift 3 GIS Analyst positions from Public Works to OTC	449,181	449,181	3.00
Subtotal:	449,181	449,181	3.00
Cyber Incident After-Action Review			
The 2027 budget includes one-time funding to implement recommendations from the after-action review of the 2025 cyber incident.			
One-time cyber incident funding	100,000	-	-
Subtotal:	100,000	-	-
Fund 100 Budget Changes Total	**1,037,339**	**349,181**	**4.00**

211: General Government Special Projects — Technology and Communications

This fund includes OTC's cable equipment replacement and Public, Educational, and Government (PEG) grants.

Current Service Level Adjustments

Current service level adjustments include an adjustment to PEG revenues. PEG revenue is 50 percent of cable franchise revenue based on the terms of the agreement. The 2027 budget includes a decrease in PEG revenue based on declining cable franchise

	Change from 2026 Adopted		
	Spending	Financing	FTE
Reduce PEG revenue in conjunction with decrease in cable franchise fee revenue	(50,000)	(50,000)	-
Subtotal:	(50,000)	(50,000)	-

	Spending	Financing	FTE
Fund 211 Budget Changes Total	**(50,000)**	**(50,000)**	**-**

710: Central Service Fund — Technology and Communications

This fund includes all personal computers and phones, as well as enterprise software programs and the maintenance of citywide physical technology infrastructure.

Current Service Level Adjustments

Current service level adjustments include increases to account for the inflationary costs of technology hardware and software utilized by City employees. It also shifts the budget for social media management software and productivity software from the General Fund to the Enterprise Technology Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
Workstation technology expenses	1,776,291	1,776,291	-
Enterprise technology expenses	418,444	418,444	-
Shift software budget from General Fund	195,000	195,000	-
Subtotal:	2,389,735	2,389,735	-

Mayor's Proposed Changes

PAULIE Permitting and Licensing System

The 2027 budget shifts the costs of the PAULIE permitting and licensing system from the Innovation Technology Fund to the Enterprise Technology Fund.

	Change from 2026 Adopted		
	Spending	Financing	FTE
PAULIE permitting and licensing system	800,000	800,000	-
Subtotal:	800,000	800,000	-

	Spending	Financing	FTE
Fund 710 Budget Changes Total	**3,189,735**	**3,189,735**	**-**

Office of Technology and Communication Spending Reports

Spending Plan by Department: Technology

Budget Year: 2027

Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	9,660,077	10,239,126	10,497,836	11,802,533	1,304,697
Services	1,256,955	1,239,411	1,039,070	971,712	(67,358)
Materials And Supplies	458,468	381,990	646,990	446,990	(200,000)
Additional Expenses	-	200	200	200	-
Total Spending by Major Account	**11,375,501**	**11,860,727**	**12,184,096**	**13,221,435**	**1,037,339**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10016100 - APPLICATION DEVELMT & SUPPORT	(4,685)	-	-	-	-
10016300 - TECHNOLOGY ADMINISTRATION	11,122,947	11,714,331	12,031,398	13,015,297	983,899
10016305 - INFRASTRUCTURE & OPERATIONS	90,735	-	-	-	-
10016325 - IT SECURITY	25,020	-	-	-	-
10016400 - MARKETING	141,483	146,397	152,698	206,138	53,440
Total Spending by Accounting Unit	**11,375,501**	**11,860,727**	**12,184,096**	**13,221,435**	**1,037,339**

Fund: 200 - CITY GRANTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	580	-	-	-	-
Total Spending by Major Account	**580**	**-**	**-**	**-**	**-**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
20016315 - TECHNOLOGY INITIATIVES GRANTS	580	-	-	-	-
Total Spending by Accounting Unit	**580**	**-**	**-**	**-**	**-**

Spending Plan by Department: Technology

Budget Year: 2027

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	668,903	655,750	650,250	540,500	(109,750)
Materials And Supplies	26,023	68,750	68,750	128,500	59,750
Other Financing Uses	241,500	-	-	-	-
Total Spending by Major Account	**936,426**	**724,500**	**719,000**	**669,000**	**(50,000)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21116210 - COUNCIL CHAMBER TECHNOLOGY	5,835	69,000	69,000	69,000	-
21116215 - PEG GRANTS	930,592	655,500	650,000	600,000	(50,000)
Total Spending by Accounting Unit	**936,426**	**724,500**	**719,000**	**669,000**	**(50,000)**

Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Services	1,243,159	2,584,547	2,718,893	2,176,272	(542,621)
Materials And Supplies	2,510,966	990,844	1,445,844	5,178,200	3,732,356
Total Spending by Major Account	**3,754,125**	**3,575,391**	**4,164,737**	**7,354,472**	**3,189,735**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71016100 - WORKSTATION TECHNOLOGY	2,811,189	2,863,935	3,379,281	5,155,572	1,776,291
71016200 - ENTERPRISE TECHNOLOGY	942,936	711,456	785,456	2,198,900	1,413,444
Total Spending by Accounting Unit	**3,754,125**	**3,575,391**	**4,164,737**	**7,354,472**	**3,189,735**

Office of Technology and Communication Financing Reports

Financing Plan by Department: Technology

Fund: 100 - CITY GENERAL FUND

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	1,514,947	1,550,000	1,300,000	1,200,000	(100,000)
Charges For Services	9,256	19,400	16,900	16,900	-
Miscellaneous Revenue	34,500	-	-	-	-
Other Financing Sources	-	-	-	449,181	449,181
Total Financing by Major Account	**1,558,703**	**1,569,400**	**1,316,900**	**1,666,081**	**349,181**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
10016200 - COMMUNICATIONS SECTION	1,558,703	-	1,316,900	1,216,900	(100,000)
10016300 - TECHNOLOGY ADMINISTRATION	-	1,569,400	-	449,181	449,181
Total Financing by Accounting Unit	**1,558,703**	**1,569,400**	**1,316,900**	**1,666,081**	**349,181**

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Miscellaneous Revenue	757,474	844,000	719,000	669,000	(50,000)
Other Financing Sources	241,500	(119,500)	-	-	-
Total Financing by Major Account	**998,974**	**724,500**	**719,000**	**669,000**	**(50,000)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21116210 - COUNCIL CHAMBER TECHNOLOGY	241,500	69,000	69,000	69,000	-
21116215 - PEG GRANTS	757,474	655,500	650,000	600,000	(50,000)
Total Financing by Accounting Unit	**998,974**	**724,500**	**719,000**	**669,000**	**(50,000)**

Financing Plan by Department: Technology

Budget Year: 2027

Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Charges For Services	97,572	293,496	293,496	642,496	349,000
Other Financing Sources	3,124,912	3,281,895	3,871,241	6,711,976	2,840,735
Total Financing by Major Account	**3,222,484**	**3,575,391**	**4,164,737**	**7,354,472**	**3,189,735**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
71016100 - WORKSTATION TECHNOLOGY	2,501,028	2,863,935	3,379,281	5,155,572	1,776,291
71016200 - ENTERPRISE TECHNOLOGY	721,456	711,456	785,456	2,198,900	1,413,444
Total Financing by Accounting Unit	**3,222,484**	**3,575,391**	**4,164,737**	**7,354,472**	**3,189,735**

Appendix

Glossary

Account Code: A five-digit code assigned to a specific type of receipt or expenditure. A major account code is a grouping of expenditures or receipts on the basis of the types of goods or services purchased or rendered. For example, personnel services, materials, supplies, and equipment are major account codes.

Accounting Unit (AU): An accounting unit is a subunit of a fund. Each fund contains one or more accounting units, a specific and distinguishable budgetary unit of work or service. Accounting units are detailed levels of budget spending authority created to accomplish the approved objectives of the fund.

Accounting Unit Number: An eight (8)-digit number which uniquely identifies the accounting unit. The first three digits indicate the fund, while the following two digits indicate the department.

Allocation: A portion of a lump sum appropriation which is designated for expenditure by specific organizational units or for special purposes. See Appropriation.

American Rescue Plan Act (ARP): The American Rescue Plan Act, signed into law March 11, 2021, provided $1.9 trillion in direct economic assistance for American workers, families, small businesses, and industries to address issues related to the COVID-19 pandemic. The ARP created the Coronavirus State and Local Fiscal Recovery Funds, which provided $350 billion to address the pandemic's public health and economic impacts and lay the foundation for a strong and equitable recovery.

Appropriation: An expenditure authorized by the City Council for a specified amount and time.

Assessed Valuation: The value that is established for real estate or other property by a government for use as a basis for levying property taxes.

Bond: A written promise to pay a specific sum of money (called the principal amount or face value) at a specified future date (called the maturity date) along with periodic interest at a specified rate.

Budget Document: The written record of the comprehensive financial plan presented by the Mayor to the City Council for review, revision, and adoption.

Capital Allocation: Assignment of available capital (dollars) to specific uses.

Capital Expenditure: Actual spending of capital (dollars) for capital improvement projects.

Capital Improvement: The purchase or construction of durable/fixed assets. Examples include streets, bridges, parks, or buildings.

Capital Improvement Budget (CIB): A plan for capital expenditures to be incurred over a fixed period of years to address the City's long-term capital needs.

Capital Outlay: Equipment, machinery, vehicles, or furniture items included in the operating budget.

Capital Projects Fund: A fund established to account for all financial resources used for the construction or acquisition of major capital facilities, except those financed by special assessment, proprietary or fiduciary funds.

CIB: Acronym for capital improvement budget.

Debt Service Fund: A fund established to account for the financial resources used for the payment of long-term general obligation debt principal, interest, and related costs.

Division: An organizational subunit of a department. Each department has one or more divisions, which are responsible for one or more activities.

Encumbrances: Legal commitment of appropriated funds (in the form of purchase orders or contracts) to purchase goods or services to be delivered or performed at a future date. They cease to be encumbrances when paid or when the actual liability is created.

Enterprise Fund: A fund used to account for City operations that are financed and operated in a manner similar to private businesses. The costs of providing goods or services are generally recovered primarily through user charges.

ERP: Acronym for Enterprise Resource Planning. The City's ERP system, Infor, supports the management and integration of financial, human resources, procurement, and other citywide business processes.

ETI: Acronym for Enterprise Technology Initiative. A citywide technology investment program that provides funding for technology improvements and related initiatives.

Expenditures: Total charges incurred, whether paid or unpaid, including the provision for retirement of debt not reported as a liability of the fund from which it will be retired, and capital outlays (for governmental funds and fiduciary funds, except non-expendable trust funds).

Expenses: Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which benefit the current fiscal period (for proprietary funds and non-expendable trust funds). See Expenditures.

Fiduciary Fund: A fund established to account for resources held for the benefit of parties outside the government.

Financing Plan: Identifies sources of revenues that support the spending plan.

Full Time Equivalent (FTE): A personnel position which is financed for the equivalent of 80 hours per pay period, for 26.1 pay periods (a typical year), or 2,088 hours in a year. This is roughly equivalent to 40 hours per week for 52 weeks. For example, a .5 FTE would represent 20 hours per week for 52 weeks, or 40 hours per week for 26 weeks. A 1.0 FTE is a general reference to a position normally working for a year.

Fund: Each individual fund is a separate accounting entity having its own assets, liabilities, revenues and expenditures or expenses. City financial resources are allocated to, and accounted for, in individual funds based on legal, donor, or administrative restrictions or requirements.

Fund Balance: An equity account reflecting the excess of accumulated assets over accumulated liabilities and reserves (monies set aside for specific purposes).

Fund Manager: The individual responsible for developing, monitoring, and managing the financial plan for a City fund. Fund managers prepare budget requests, monitor revenues and expenditures, forecast financial performance, and report significant variances in accordance with City policies and procedures.

Fund Number: A three-digit number which uniquely identifies the fund. For example, the General Fund is fund number 100, the city grants fund is 200, and the parks and recreation special projects is 260. There is no significance to the sequence of numbers. See Activity Number.

Fund Type: A classification of funds by similar purpose. The fund types are governmental (general, special revenue, debt service, capital project, special assessment), proprietary (enterprise, internal service), and fiduciary (trust and agency funds). Although the city hall annex operating fund and the public works engineering fund are separate funds, they are the same fund type (internal service). See each fund type for its definition. Also see Fund.

GIS: Acronym for geographic information system.

General Fund: The City's primary operating fund, used to account for financial resources that are not legally or administratively restricted to another fund or specific purpose.

Governmental Funds: All funds other than fiduciary and proprietary funds. Includes the general fund, special revenue funds, capital projects funds, debt service funds and special assessment funds. The measurement focus is on spending or financial flow rather than on net income. See Fiduciary Funds and Proprietary Funds.

Internal Service Fund: A fund established to account for the financing of goods or services provided by one city department to other city departments, divisions, or funds on a cost reimbursement basis.

LGA: Acronym for local government aid. See State Aids.

MSA: Acronym for municipal state aids. See State Aids.

Operating Budget: The annual financial plan that authorizes resources for the City's ongoing operations, including personnel, services, supplies, and other operating costs, and identifies the revenues and other financing sources that support those activities.

Operating Transfer In/Out: Interfund transfers are legally authorized transfers between a fund receiving revenue and a fund where resources are expended.

PED: Acronym for the Planning and Economic Development Department.

Permanent Fund: A fund established to account for the custody and administration of assets held in a trust capacity. The assets held in a trust fund must be spent or invested in accordance with the conditions of the trust. Expendable trust funds are similar to governmental funds in that the measurement focus is on spending or financial flow rather than on net income. Non-expendable trust funds are similar to proprietary funds, with the measurement focus on determination of net income. See Agency Fund and Fiduciary Fund.

Proprietary Funds: Any fund which attempts to determine net income. Measurement focus is on cost of services similar to private sector for-profit organizations. This category includes enterprise and internal service funds.

Recoverable Expenditure: An expenditure made for, or on behalf of, another governmental unit, fund, or department, private individual, firm, or corporation which will, subsequently, be recovered in cash or its equivalent.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund which are not reserved for any specific purpose.

Special Assessment: Charges which the local government collects from property owners to pay for specific services or capital improvement projects such as streets, sewers, etc., which benefit a particular piece of real estate.

Special Fund: A fund established to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, and capital projects) that are legally restricted to expenditures for specified functions or activities.

Spending Plan: Provides a unit or subunit of an organization with spending authority to pay for the resources required to effectively accomplish the performance plan.

STAR: Acronym for sales tax revitalization program.

State Aids: The following are the major types of intergovernmental revenues received by the City of Saint Paul from the State of Minnesota:

> **Local Government Aid (LGA):** State funding distributed to local governments based on a formula established by the Minnesota State Legislature. The program is intended to provide property tax relief and promote equitable distribution of state resources based on differences in local government needs and fiscal capacity.
>
> **Municipal State Aids (MSA).** This program is financed by motor vehicle related taxes collected at the state level. The state gasoline tax is the largest revenue source and the dollars collected are constitutionally dedicated for expenses related to MSA routes. The revenues are redistributed back to municipalities of 5,000 or more residents to be used for construction and maintenance of their MSA designated routes.

Tax Increment Financing (TIF) District: A designated geographical area where a city is undertaking redevelopment or development activity. Any increase in assessed valuation due to new development activity is captured by the district. Property taxes levied against those captured values are used to finance the public improvement costs incurred to induce the private development activity. Public improvement costs can be financed by issuing bonds or by a pay-as-you-go plan.