

# 2026 Adopted Budget: General Government Accounts

General Government Accounts represent spending activities that exist across the City but are not necessarily assignable to a specific department. Functions include the City's share of employee benefits; citywide tort liability costs; city elections; outside legal services; the civic organization partnership program; district councils; support for financial forms and reports used by all city departments; the citywide financial audit; maintenance and upkeep of City Hall; costs of the Charter Commission and Capital Improvement Budget Committee; and resources for citywide innovation and technology investments.

## Department Facts

- **Total General Fund Budget:** \$20,689,306
- **Total Special Fund Budget:** \$27,290,454
- **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

- Over two allocations in 2021 and 2022, the City received \$166.6 million of American Rescue Plan funding (ARP) from the U.S. Treasury Department. The funds support immediate response to the COVID-19 public health emergency and its negative economic impacts, while laying the groundwork for ongoing efforts to rebuild. The City's priority areas for investment of ARP funds include: (1) neighborhood safety, (2) housing, (3) works progress, (4) vaccine and public health engagement, (5) modernization of city services, and (6) financial stabilization.
- In 2022, the City began receiving payouts as part of a settlement from opioid manufacturers and distributors. These payouts will total \$14 million over 17 years. The funds will be dedicated towards the treatment and prevention of opioid use disorder.
- In 2023, the City received \$13.7 million of Public Safety Aid from the State of Minnesota. These funds will be dedicated towards reducing gun violence and other public safety initiatives.
- The City continues to work with labor union representatives to actively manage employee benefit costs.
- Allocations for citywide technology needs provide a financial foundation for investments such as the City's enterprise resource management system and other innovative technology and process improvement projects.

# Fiscal Summary: General Government

## 2026 Adopted Budget

Spending	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year	2025 Adopted FTE	2026 Adopted FTE
100: CITY GENERAL FUND	17,565,900	16,506,613	18,570,655	20,689,306	2,118,651	-	-
200: CITY GRANTS	36,151,145	78,117,344	39,013,943	11,474,789	(27,539,154)	-	-
211: GENERAL GOVT SPECIAL PROJECTS	-	14,511,979	4,961,080	11,835,912	6,874,832	13.50	10.00
710: CENTRAL SERVICE FUND	1,967,201	4,122,936	3,976,703	3,979,753	3,050	-	-
<b>Total</b>	<b>55,684,246</b>	<b>113,258,871</b>	<b>66,522,381</b>	<b>47,979,760</b>	<b>(18,542,621)</b>	<b>13.50</b>	<b>10.00</b>

Financing	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
100: CITY GENERAL FUND	297,254,475	305,228,125	321,595,177	335,496,597	13,901,420
200: CITY GRANTS	34,676,125	78,117,344	39,013,943	11,474,789	(27,539,154)
211: GENERAL GOVT SPECIAL PROJECTS	17,579,759	14,511,978	4,961,080	11,835,912	6,874,832
710: CENTRAL SERVICE FUND	2,156,964	4,122,936	3,976,703	3,979,753	3,050
<b>Total</b>	<b>351,667,324</b>	<b>401,980,383</b>	<b>369,546,903</b>	<b>362,787,051</b>	<b>(6,759,852)</b>

## Budget Changes Summary

The 2026 budget contains several changes to major General Fund revenues, which are recorded in General Government Accounts, including a 5.3% increase in the property tax levy. Changes to Local Government Aid (LGA), franchise fees, pension aids, and interest earnings are also included in the budget for 2026. See the "Major General Fund Revenues" section for more detail. The General Fund expenditure budget includes a \$381,000 transfer to the Office of Technology and Communications Central Service Fund for several new cybersecurity investments and an increase of \$604,660 to support District Council operations.

The General Government Grant Fund includes a reduction of \$27,539,154 to the American Rescue Plan budgets to reflect funds spent in 2025.

The General Government Special Projects Fund continues the Public Safety Aid investments from the State of Minnesota that began in 2024. Public Safety Aid funding supports investments in the Police Department aimed at reducing gun violence, additional Fire Department EMS staff, community outreach partners for the Office of Neighborhood Safety (ONS), and a gun diversion program in the City Attorney's Office. Settlement payouts from opioid manufacturers and distributors, which were previously housed in the General Government budget, will be moved to department budgets in 2026. This fund also includes three one-time investments: \$1,000,000 to address the opioid and fentanyl crisis, \$655,000 for the expansion of cybersecurity measures, and \$100,000 for Listening House's WORK NOW program.

The Central Service Fund budget makes investments in the City's technology infrastructure, including continued maintenance of the City's wide and local area networks and the enhancement of the City's enterprise resource planning (ERP) platform. There are also one-time investments in a facilities management study (\$100,000), a mobile device management audit (\$60,000), financial consulting services (\$100,000), Library materials (\$85,000), and the implementation of PAULIE, the City's platform for permits, licenses, inspections, and enforcement (\$626,925).

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

# 100: General Fund

# General Government

## Current Service Level Adjustments

Current service level adjustments include an increased contribution to the Central Service Fund for citywide technology costs, an increase to City Hall rental costs, city-paid assessments for tax-exempt properties, the debt fund transfer for public safety vehicles, the Green Energy Loan Fund, and the removal of contingency funding added in the 2025 Adopted Budget. Additional changes include increased central service revenue, the removal of an inactive debt service transfer, and the removal of a one-time use of fund balance. The 2026 budget also realigns HART costs from the General Fund to the Opioid Settlement Fund, removing a prior temporary negative adjustment. This is a technical change and does not reflect an increase in program costs.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Update citywide technology budget	208,346	-	-
City Hall rent increase	161,000	-	-
Update assessments on tax-exempt properties	183,506	-	-
Increase transfer to debt fund for public safety vehicles	100,000	-	-
Update Green Energy Loan Fund budget	104,812	-	-
Remove contingency funding	(700,000)	-	-
Shift HART budgets to Opioid Settlement Fund	509,046	-	-
Update central service fee revenue	-	409,945	-
Remove inactive debt service transfer	-	(500,000)	-
Remove one-time use of fund balance	-	(214,741)	-
Other current service level adjustments	476,281	-	-
<b>Subtotal:</b>	<b>1,042,991</b>	<b>(304,796)</b>	<b>-</b>

## Mayor's Proposed Changes

### Support for District Councils

The 2026 budget includes an ongoing investment of \$200,000 to support District Council operation including local communication and engagement.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Increase District Council funding	200,000	-	-
<b>Subtotal:</b>	<b>200,000</b>	<b>-</b>	<b>-</b>

### Cybersecurity Investments

The 2026 budget includes an ongoing investment in three software products to further enhance the City's ability to prevent, detect, and respond to cyber threats.

CrowdStrike	130,000	-	-
Windows Defender for Servers	81,000	-	-
Microsoft Security for Field Workers	170,000	-	-
<b>Subtotal:</b>	<b>381,000</b>	<b>-</b>	<b>-</b>

**Revenue Adjustments**

The 2026 budget includes a variety of revenue adjustments. See the "Major General Fund Revenues" section for more details.

Property tax levy increase	-	9,344,612	-
Local Government Aid (formula-driven increase)	-	233,912	-
Update franchise fee revenue	-	1,125,000	-
Update District Energy fees	-	(100,000)	-
Adjust Police pension aid	-	500,000	-
Adjust Fire pension aid	-	400,000	-
Update interest earnings	-	1,250,000	-
Adjust hotel motel tax	-	70,943	-
Adjust excess TIF revenue	-	739,830	-
Other revenue adjustments	-	(100,006)	-
<b>Subtotal:</b>	-	13,464,291	-

**Adopted Changes**

	<b>Change from 2025 Adopted</b>		
	<b>Spending</b>	<b>Financing</b>	<b>FTE</b>

**District Council Funding**

The 2026 budget includes two transfers from the Housing and Redevelopment Authority (HRA) to support District Councils operations and engagement.

One-time funding for District Councils from HRA Parking Fund	345,000	345,000	-
Increase ongoing funding for District Councils from HRA General Fund	59,660	59,660	-
<b>Subtotal:</b>	404,660	404,660	-

**Saint Paul Children's Collaborative**

The 2026 budget includes an ongoing transfer from the HRA for the Saint Paul Children's Collaborative, a group of local agencies that plan and coordinate local services to improve outcomes for young people in Saint Paul. This \$15,000 increase brings the total budget to \$35,000.

Increase funding for the Saint Paul Children's Collaborative	15,000	15,000	-
<b>Subtotal:</b>	15,000	15,000	-

**Listening House Work Now Program**

The 2026 budget includes a one-time transfer to a General Government special fund for Listening House's Work Now program. This program provides job opportunities for unhoused individuals in Saint Paul, focusing on community clean-up and offering a pathway to stability and employment.

One-time transfer for Listening House WORK NOW program	75,000	-	-
<b>Subtotal:</b>	75,000	-	-

**Revenue Adjustments**

The 2026 budget includes additional revenue adjustments. See the "Major General Fund Revenues" section for more details.

Update central service charges	-	43,864	-
Update hotel tax projections	-	10,552	-
Increase Police pension aid revenue projection	-	100,000	-
Increase Fire and Police disability insurance revenue projection	-	500,000	-
Shift property tax levy funding to Port Authority	-	(245,000)	-
Shift property tax levy funding to Library	-	(87,151)	-
<b>Subtotal:</b>	-	322,265	-

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<b>Fund 100 Budget Changes Total</b>	<b>2,118,651</b>	<b>13,901,420</b>	<b>-</b>
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**200: City Grants**

**General Government**

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

**Current Service Level Adjustments**

	<b>Change from 2025 Adopted</b>		
	<b>Spending</b>	<b>Financing</b>	<b>FTE</b>

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Current service level adjustments in the City Grants Fund include reduced carryforward of American Rescue Plan funding to reflect 2025 spending. Specific spending in 2025 included the completion of the Guaranteed Basic Income program and continued investment in the modernization of City services such as replacing the City's Asset Management system and a transition to the new PAULIE system. Spending also included investment in 30% AMI deeply affordable housing, community revitalization through the LOCAL Fund program, and youth employment programming through partnership with Ramsey County. Detailed information on the status of individual projects can be found in the 2025 Annual Recovery Plan Performance Report. 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 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.

Reduce ARP project carryforward	(27,539,154)	(27,539,154)	-
<b>Subtotal:</b>	<b>(27,539,154)</b>	<b>(27,539,154)</b>	<b>-</b>

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<b>Fund 200 Budget Changes Total</b>	<b>(27,539,154)</b>	<b>(27,539,154)</b>	<b>-</b>
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## 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

Current service level adjustments include inflationary increases due to salary and benefit costs and a planned removal of 0.5 Shared Ownership Coordinator FTE. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium.

	Change from 2025 Adopted		
	Spending	Financing	FTE
Remove one-time support for Shared Ownership Coordinator	(66,459)	(66,459)	(0.50)
Adjust General Government Services carryforward estimate	(177,551)	(177,551)	-
State of Minnesota Paid Leave	11,479	-	-
Other current service level adjustments	363,722	375,201	-
<b>Subtotal:</b>	<b>131,191</b>	<b>131,191</b>	<b>(0.50)</b>

### Mayor's Proposed Changes

#### Cybersecurity Investment

The 2026 proposed budget reflected a one-time investment of \$700,000 for the expansion of cybersecurity measures. This investment was later removed during the Council phase of the budget and replaced with \$655,000 of funding from the Housing and Redevelopment Authority (HRA).

	Change from 2025 Adopted		
	Spending	Financing	FTE
One-time cybersecurity investment	700,000	700,000	-
<b>Subtotal:</b>	<b>700,000</b>	<b>700,000</b>	<b>-</b>

#### Realign Opioid Settlement Budgets

The 2026 budget shifts the Opioid Settlement funds out of General Government Accounts into department special fund budgets. This includes the shift of a Police Officer and Research Analyst II to the Police Department. The 2026 also budget removes funding for a Community Engagement Specialist for the Office of Neighborhood Safety (ONS).

Shift Opioid Settlement non-personnel funding to department budgets	(507,213)	(507,213)	-
Shift Police Officer and Research Analyst II to Police Department budget	(272,863)	(272,863)	(2.00)
Remove Community Engagement Specialist	(125,895)	(125,895)	(1.00)
<b>Subtotal:</b>	<b>(905,971)</b>	<b>(905,971)</b>	<b>(3.00)</b>

#### 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 reflects a one-time investment of \$1 million to address the crisis.

One-time opioid/fentanyl crisis investment	1,000,000	1,000,000	-
<b>Subtotal:</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>

**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, including Police Department enforcement and investigation enhancements, additional Fire Department Emergency Medical Service (EMS) supervisors and professional development, community outreach partners for the Office of Neighborhood Safety (ONS), a gun diversion program in the City Attorney's Office, and security cameras. Additional investments include funding for City Attorney's Office's Joint Legal Defense Fund, exercise equipment and self-contained breathing apparatus (SCBAs) for the Fire Department, general safety infrastructure funding for Library and Parks facilities, one additional Police academy, and a fire safety vehicle. The 2026 budget reflects remaining Public Safety Aid funding based on 2025 spending.

Adjust Public Safety Aid carryforward estimate	6,046,397	6,046,397	-
<b>Subtotal:</b>	<b>6,046,397</b>	<b>6,046,397</b>	<b>-</b>

**Adopted Changes**

	<b>Change from 2025 Adopted</b>		
	<b>Spending</b>	<b>Financing</b>	<b>FTE</b>

**Adjustments to Public Safety Aid**

The 2026 Public Safety Aid budget was further updated to reflect 2025 spenddown.

Adjust Public Safety Aid carryforward estimate	(151,785)	(151,785)	-
<b>Subtotal:</b>	<b>(151,785)</b>	<b>(151,785)</b>	<b>-</b>

**One-time funding for Listening House WORK NOW program**

The 2026 budget adds one-time funding for Listening House's Work Now program. This program provides job opportunities for unhoused individuals in Saint Paul, focusing on community clean-up and offering a pathway to stability and employment.

Transfer from General Fund	75,000	75,000	-
Transfer from HRA General Fund	13,500	13,500	-
General Government Special Projects fund balance	11,500	11,500	-
<b>Subtotal:</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>

**Add one-time funding for cyber investments from HRA**

The 2026 budget removes \$700,000 of funding for cybersecurity investments made during the Mayor's Proposed phase of the budget and replaces it with a one-time \$655,000 transfer from the Housing and Redevelopment Authority (HRA).

Remove funding for cybersecurity investments from General Government Special Projects balances	(700,000)	(700,000)	-
Add one-time funding for cybersecurity investments from HRA	655,000	655,000	-
<b>Subtotal:</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>-</b>

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<b>Fund 211 Budget Changes Total</b>	<b>6,874,832</b>	<b>6,874,832</b>	<b>(3.50)</b>
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## 710: Central Service Fund

## General Government

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 (WAN) and local area network (LAN), enterprise software licensing costs, and other miscellaneous projects.

### Mayor's Proposed Changes

#### Innovation-Technology Fund Updates

Newly-funded citywide technology and innovation projects include software expenses for the PAULIE permitting and licensing system, a facilities management study, a mobile device management audit, and financial consulting services. These projects are funded one a one-time basis.

	Change from 2025 Adopted		FTE
	Spending	Financing	
Facilities Management Study	100,000	100,000	-
PAULIE System	626,295	626,295	-
Mobile Device Management Audit	60,000	60,000	-
Financial Consulting Services	100,000	100,000	-
<b>Subtotal:</b>	<b>886,295</b>	<b>886,295</b>	<b>-</b>

### Adopted Changes

#### Innovation-Technology Fund Updates

The adopted budget increases funding for the Comcast franchise agreement, adds a one-time transfer to the Library budget for materials, and adjusts carryforward funding to reflect completed projects.

	Change from 2025 Adopted		FTE
	Spending	Financing	
Increase budget for Comcast Franchise Fee budget	278,763	278,763	-
Use of fund balance for one-time transfer to Library for materials	85,000	85,000	-
Adjust Innovation-Technology carryforward funding to reflect completed projects	(1,247,008)	(1,247,008)	-
<b>Subtotal:</b>	<b>(883,245)</b>	<b>(883,245)</b>	<b>-</b>

### Fund 710 Budget Changes Total

<b>3,050</b>	<b>3,050</b>	<b>-</b>
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## **General Government Accounts Spending Reports**

# Spending Plan by Department: General Government

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	482,552	1,633,445	1,633,435	2,292,517	659,082
Services	8,788,141	6,418,905	6,578,445	7,413,237	834,792
Materials And Supplies	169,688	63,111	68,111	58,111	(10,000)
Program Expense	1,274,195	1,096,267	1,096,267	1,700,927	604,660
Additional Expenses	2,764,928	2,518,276	3,210,776	2,349,776	(861,000)
Debt Service	-	176,319	399,303	504,115	104,812
Other Financing Uses	4,086,397	4,600,289	5,584,318	6,370,623	786,305
<b>Total Spending by Major Account</b>	<b>17,565,900</b>	<b>16,506,613</b>	<b>18,570,655</b>	<b>20,689,306</b>	<b>2,118,651</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10017100 - GF GENERAL REVENUES	1,082,598	200,000	1,362,856	662,856	(700,000)
10017200 - CHARTER COMMISSION	140	19,982	19,972	20,003	31
10017205 - COUNCIL PUBLICATIONS	127,981	55,000	55,000	55,000	-
10017210 - ELECTIONS	1,168,124	1,190,781	1,303,292	1,303,292	-
10017220 - CIVIC ORGRANIZATION PROGRAM	145,049	175,002	115,002	190,002	75,000
10017310 - MUNICIPAL MEMBERSHIPS	263,706	137,485	137,485	152,485	15,000
10017400 - OUTSIDE COUNSEL	345,688	230,000	230,000	230,000	-
10017405 - TORT LIABILITY	2,619,879	719,500	719,500	719,500	-
10017500 - CONTINGENT RESERVE	-	1,112,228	1,164,728	2,157,558	992,830
10017505 - CIB COMMITTEE PER DIEM	4,775	7,000	7,000	7,000	-
10017510 - FINANCIAL FORMS PRINTING	2,666	6,000	6,000	6,000	-
10017515 - STATE AUDITOR FEES	89,707	195,000	195,000	195,000	-
10017520 - EMPL PARKING OFFCL BUSINESS	99,252	110,000	110,000	110,000	-
10017525 - PUBLIC IMPROVEMENT AID	60,000	60,000	60,000	60,000	-
10017530 - PUBLIC SAFETY FLEET SUPPORT	1,140,377	1,240,377	1,340,377	1,440,377	100,000
10017535 - INNOVATIONS AND TECHNOLOGY	2,299,896	2,236,650	2,225,593	2,203,792	(21,801)
10017541 - DISTRICT COUNCIL COMMUNITY ENG	1,267,117	1,096,267	1,096,267	1,700,927	604,660
10017542 - DISTRICT COUNCIL INNOV. FUND	7,079	-	-	-	-
10017550 - EXEMPT PROPERTY ASSESSMENTS	2,042,895	1,386,849	1,704,124	1,887,630	183,506

# Spending Plan by Department: General Government

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10017551 - ENERGY LOAN PROGRAM REPAYMENT	-	176,319	399,303	504,115	104,812
10017555 - CHCH BLDG MAINT CITY SHARE	1,340,062	1,350,000	1,350,000	1,511,000	161,000
10017560 - ENVIRONMENTAL CLEANUP	25,546	48,000	48,000	48,000	-
10017600 - EMPLOYEE INSURANCE	236,395	200,000	200,000	200,000	-
10017605 - RETIREE INSURANCE	5,800	-	-	-	-
10017615 - FICA PERA HRA PENSION	452,552	1,400,000	1,400,000	1,400,000	-
10017640 - WORKERS COMP-SMALL OFFICES	30,000	25,000	25,000	39,267	14,267
10017645 - TORT CLAIMS	-	2,500	2,500	2,500	-
10017650 - SURETY BOND PREMIUMS	-	11,760	11,760	11,760	-
10017660 - WORKSTATION TECHNOLOGY	2,089,961	2,403,456	2,570,440	3,085,786	515,346
10017665 - ENTERPRISE TECHNOLOGY	618,657	711,456	711,456	785,456	74,000
<b>Total Spending by Accounting Unit</b>	<b>17,565,900</b>	<b>16,506,613</b>	<b>18,570,655</b>	<b>20,689,306</b>	<b>2,118,651</b>

# Spending Plan by Department: General Government

Budget Year: 2026

## Fund: 200 - CITY GRANTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	12,289,693	9,194,226	432,453	-	(432,453)
Services	1,956,328	12,983,330	5,849,283	688,631	(5,160,652)
Materials And Supplies	1,057,623	-	-	-	-
Program Expense	16,068,845	35,026,440	32,732,207	10,734,942	(21,997,265)
Additional Expenses	(13,016)	17,022,164	-	-	-
Capital Outlay	1,287,577	295,584	-	51,216	51,216
Other Financing Uses	3,504,095	3,595,600	-	-	-
<b>Total Spending by Major Account</b>	<b>36,151,145</b>	<b>78,117,344</b>	<b>39,013,943</b>	<b>11,474,789</b>	<b>(27,539,154)</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
20017800 - CITY WIDE EMERGENCY EVENTS	1,390,859	-	-	-	-
20017810 - COVID-19	127,686	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	34,632,600	78,117,344	39,013,943	11,474,789	(27,539,154)
<b>Total Spending by Accounting Unit</b>	<b>36,151,145</b>	<b>78,117,344</b>	<b>39,013,943</b>	<b>11,474,789</b>	<b>(27,539,154)</b>

# Spending Plan by Department: General Government

Budget Year: 2026

## Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Employee Expense	-	6,077,585	2,277,007	3,415,359	1,138,352
Services	-	3,120,442	1,941,575	3,824,361	1,882,786
Materials And Supplies	-	1,731,137	261,000	715,133	454,133
Program Expense	-	-	-	100,000	100,000
Additional Expenses	-	1,350,317	360,000	1,600,687	1,240,687
Capital Outlay	-	2,111,000	-	2,058,874	2,058,874
Other Financing Uses	-	121,498	121,498	121,498	-
<b>Total Spending by Major Account</b>	<b>-</b>	<b>14,511,979</b>	<b>4,961,080</b>	<b>11,835,912</b>	<b>6,874,832</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
21117700 - OPIOID SETTLEMENT	-	857,384	884,789	1,000,000	115,211
21117800 - PUBLIC SAFETY AID	-	13,654,594	3,375,182	9,623,396	6,248,214
21117820 - GENERAL GOVT SERVICES	-	-	701,109	1,112,516	411,407
21117900 - WORK NOW PROGRAM	-	-	-	100,000	100,000
<b>Total Spending by Accounting Unit</b>	<b>-</b>	<b>14,511,979</b>	<b>4,961,080</b>	<b>11,835,912</b>	<b>6,874,832</b>

# Spending Plan by Department: General Government

Budget Year: 2026

## Fund: 710 - CENTRAL SERVICE FUND

Spending by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Services	740,312	3,871,189	3,724,956	2,970,711	(754,245)
Materials And Supplies	1,226,890	251,747	251,747	924,042	672,295
Debt Service	-	0	0	-	(0)
Other Financing Uses	-	-	-	85,000	85,000
<b>Total Spending by Major Account</b>	<b>1,967,201</b>	<b>4,122,936</b>	<b>3,976,703</b>	<b>3,979,753</b>	<b>3,050</b>

Spending by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	1,967,201	4,122,936	3,976,703	3,979,753	3,050
71017510 - TECHNOLOGY CAPITAL LEASE	-	0	0	-	(0)
<b>Total Spending by Accounting Unit</b>	<b>1,967,201</b>	<b>4,122,936</b>	<b>3,976,703</b>	<b>3,979,753</b>	<b>3,050</b>

## **General Government Accounts Financing Reports**

# Financing Plan by Department: General Government

Budget Year: 2026

## Fund: 100 - CITY GENERAL FUND

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Taxes	184,246,765	187,010,920	199,555,346	210,414,132	10,858,786
License And Permit	3,063,844	3,063,844	3,390,496	3,390,496	-
Intergovernmental Revenue	84,846,115	91,020,537	94,864,853	96,594,765	1,729,912
Charges For Services	13,007,317	14,064,010	15,195,245	15,649,054	453,809
Investment Earnings	6,756,745	2,469,504	2,469,504	3,719,504	1,250,000
Miscellaneous Revenue	629,254	1,586,506	1,586,506	1,490,500	(96,006)
Other Financing Sources	4,704,435	6,012,804	4,533,227	4,238,146	(295,081)
<b>Total Financing by Major Account</b>	<b>297,254,475</b>	<b>305,228,125</b>	<b>321,595,177</b>	<b>335,496,597</b>	<b>13,901,420</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
10017100 - GF GENERAL REVENUES	294,716,570	303,584,639	317,876,691	330,858,451	12,981,760
10017310 - MUNICIPAL MEMBERSHIPS	-	-	-	15,000	15,000
10017520 - EMPL PARKING OFFCL BUSINESS	38,640	-	-	-	-
10017541 - DISTRICT COUNCIL COMMUNITY ENG	18,486	18,486	18,486	423,146	404,660
10017605 - RETIREE INSURANCE	2,028,227	225,000	2,300,000	2,800,000	500,000
10017615 - FICA PERA HRA PENSION	452,552	1,400,000	1,400,000	1,400,000	-
<b>Total Financing by Accounting Unit</b>	<b>297,254,475</b>	<b>305,228,125</b>	<b>321,595,177</b>	<b>335,496,597</b>	<b>13,901,420</b>

# Financing Plan by Department: General Government

Budget Year: 2026

## Fund: 200 - CITY GRANTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Intergovernmental Revenue	34,676,125	-	-	-	-
Other Financing Sources	-	78,117,344	39,013,943	11,474,789	(27,539,154)
<b>Total Financing by Major Account</b>	<b>34,676,125</b>	<b>78,117,344</b>	<b>39,013,943</b>	<b>11,474,789</b>	<b>(27,539,154)</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
20017800 - CITY WIDE EMERGENCY EVENTS	12,083	-	-	-	-
20017810 - COVID-19	31,442	-	-	-	-
20017820 - AMERICAN RESCUE PLAN FRF	34,632,600	78,117,344	39,013,943	11,474,789	(27,539,154)
<b>Total Financing by Accounting Unit</b>	<b>34,676,125</b>	<b>78,117,344</b>	<b>39,013,943</b>	<b>11,474,789</b>	<b>(27,539,154)</b>

## Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Intergovernmental Revenue	13,654,964	13,654,594	-	-	-
Investment Earnings	3,520,918	-	-	-	-
Miscellaneous Revenue	403,877	857,384	884,789	-	(884,789)
Other Financing Sources	-	-	4,076,291	11,835,912	7,759,621
<b>Total Financing by Major Account</b>	<b>17,579,759</b>	<b>14,511,978</b>	<b>4,961,080</b>	<b>11,835,912</b>	<b>6,874,832</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
21117700 - OPIOID SETTLEMENT	403,877	857,384	884,789	1,000,000	115,211
21117800 - PUBLIC SAFETY AID	13,654,964	13,654,594	3,375,182	9,623,396	6,248,214
21117820 - GENERAL GOVT SERVICES	3,520,918	-	701,109	1,112,516	411,407
21117900 - WORK NOW PROGRAM	-	-	-	100,000	100,000
<b>Total Financing by Accounting Unit</b>	<b>17,579,759</b>	<b>14,511,978</b>	<b>4,961,080</b>	<b>11,835,912</b>	<b>6,874,832</b>

# Financing Plan by Department: General Government

Budget Year: 2026

## Fund: 710 - CENTRAL SERVICE FUND

Financing by Major Account	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
Charges For Services	2,156,964	2,340,497	2,340,497	2,340,497	-
Other Financing Sources	-	1,782,439	1,636,206	1,639,256	3,050
<b>Total Financing by Major Account</b>	<b>2,156,964</b>	<b>4,122,936</b>	<b>3,976,703</b>	<b>3,979,753</b>	<b>3,050</b>

Financing by Accounting Unit	2023 Actuals	2024 Adopted	2025 Adopted	2026 Adopted	Change From Prior Year
71017505 - INNOVATIONS TECHNOLOGY	2,156,964	4,122,936	3,976,703	3,979,753	3,050
<b>Total Financing by Accounting Unit</b>	<b>2,156,964</b>	<b>4,122,936</b>	<b>3,976,703</b>	<b>3,979,753</b>	<b>3,050</b>