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 one-time 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 maintenance	-	(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

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 were removed per the Global Agreement. This project was established to administer grant matching and City payroll expenses.

	Change from 2026 Adopted		
	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	(457,516)	(457,516)	-
Subtotal:	(2,212,516)	(2,212,516)	-

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, 1 Emergency Medical Technician, and 1 Accountant II. 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, 1 EMT, and 1 Accountant II	(774,289)	(774,289)	(5.00)
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:	(3,850,143)	(3,850,143)	-
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)	-

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)**