# 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

| | Spending | Financing | FTE |
|---|---|---|---|
| | Change from 2026 Adopted | | |
| 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) | - |

| | Spending | Financing | FTE |
|---|---|---|---|
| **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: Spending | Financing | FTE

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)** |