

REVITALIZING SAINT PAUL FOR A STRONGER TOMORROW

2026 LIBRARY BUDGET PROPOSAL
Mayor Melvin Carter



SAINT PAUL
MINNESOTA

SAINT PAUL PUBLIC LIBRARY AGENCY 2026 PROPOSED BUDGET BOOK

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Acknowledgement

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Introduction

Saint Paul Public Library Agency Board of Commissioners

The [Saint Paul City Council](#) sits as the Library Board.

Commissioners

Ward	Name	Term Expires
Ward 1	Anika Bowie	December 31, 2028
Ward 2	Rebecca Noecker	December 31, 2028
Ward 3	Saura Jost	December 31, 2028
Ward 4	Molly Coleman	December 31, 2028
Ward 5	Hwa Jeong Kim	December 31, 2028
Ward 6	Nelsie Yang	December 31, 2028
Ward 7	Cheniqua Johnson	December 31, 2028

Officers

Saura Jost, Library Board Chair

Anika Bowie, Library Board Vice Chair

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 2025 Budget Address](#) provides context on the process and priorities which guided the 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, which illustrates the cost to continue all programs and services under the new year's conditions. 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. The Mayor's Cabinet reviews all budget proposals and scores them on criteria that prioritize citywide efficiency, equity, and alignment with mayoral priorities. 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, community organizations, and the Cabinet review process, 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 impacts 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](#). The steps of the City Council Phase are:

- **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

Property Tax Levy and State Aid: City, Library Agency, and Port Authority Combined 2025 Adopted vs. 2026 Proposed

Property Tax Levy

	2025 Adopted	2026 Proposed	Amount Change	Percent Change	Percent of City 2025 Total	Percent of City 2026 Total
City of Saint Paul						
General Fund	170,737,939	180,273,258	9,535,319	5.6%	78.36%	78.52%
General Debt Service	24,710,069	26,240,681	1,530,612	6.2%	11.34%	11.43%
Saint Paul Public Library Agency	22,449,086	23,085,491	636,405	2.8%	10.30%	10.05%
Total (City and Library combined)	217,897,094	229,599,430	11,702,336	5.4%	100.00%	100.00%
Port Authority	2,901,700	2,901,700	-	0.0%		
Overall Levy (City, Library, and Port)	220,798,794	232,501,130	11,702,336	5.3%		

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

	2025 Adopted	2026 Proposed	Amount Change	Percent Change	Percent of City 2025 Total	Percent of City 2026 Total
City of Saint Paul			-			
General Fund	81,454,853	81,688,765	233,912	0.3%	99.60%	99.60%
General Debt Service	-	-	-	N.A.	0.00%	0.00%
Saint Paul Public Library Agency	324,500	324,500	-	0.0%	0.40%	0.40%
Total (City and Library combined)	81,779,353	82,013,265	233,912	0.3%	100.00%	100.00%

Of the City's \$82 million Local Government Aid allocation, \$324,500 is budgeted in the Library General Fund. The remainder is budgeted in the City's General Fund.

2026 Proposed Budget: Library Overview

Department Mission: We welcome all to connect, learn, discover, and grow.

Learn More: sppl.org

Department Facts

- **Total General Fund Budget:** \$23,142,693
- **Total Special Fund Budget:** \$4,255,716
- **Total FTEs:** 184.60

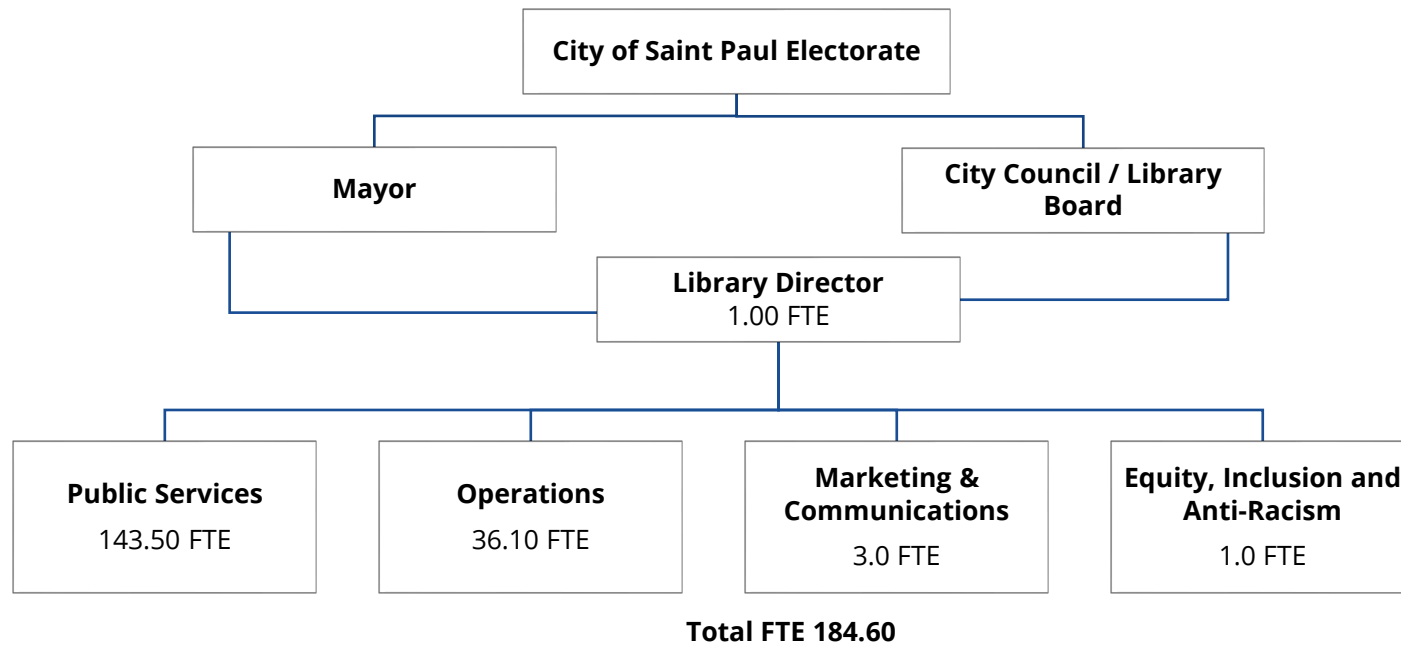
Department Goals

A city that works for all, where libraries bring people together to experience hope and unlock new possibilities.

Recent Accomplishments

- 2,866,265 total circulation, a 4% increase in circulated materials.
- More than 1.2 million visits to Saint Paul Public Libraries in 2024, a 10% increase from 2023.
- More than 4.5 million online visitors (4,569,311 website visits and 189,119 mobile app visits) in 2024; a 20% increase from 2023.
- 3,367 programs with 47,051 program attendance.
- 4,081 uses of meeting rooms.
- 27,174 new patron accounts created.
- Read Brave – Celebrating Identities: 90 attended in-person events and over 150 students participated in a classroom visit by an author.
- Community Specialists had more than 6,800 interactions where they offered in-depth help to community members.
- Summer Spark summer youth programs: 9,525 books given to youth ages 0-18; over 300 community members attended the Summer Reader Celebration.
- 781 teens participated in Createch, a tech and maker space created by teens for teens to explore talents and pursue interests.
- Open Lab staff provided 955 help sessions.
- New Mobile Library truck has a wheelchair lift and its own dedicated collection with more than 2,500 items on board at any given time.
- Mental Health Professional: 696 patron visits and made more than 400 referrals to community resources outside of the library.
- Volunteer Services: 601 volunteers served 10,802 hours.
- Homework Centers served 841 participants throughout its five locations. They employed 239 volunteer tutors over 4,640 hours.
- Reading Together: 110 volunteers provided mentoring for 131 youth, connecting them with books they love and reading skills.

Library Organizational Chart



Department Division Descriptions

The Saint Paul Public Library is managed by the Saint Paul Public Library Director and department administration. The Library Director reports to the Mayor and the Library Board. The Saint Paul City Council Serves as the Library Board.

The Saint Paul Public Library includes the following divisions which report to the Library Director:

- **Public Services:** Public-facing front line staff and managers at all library locations, including Central and the mobile library. Responsible for day-to-day library customer service, programs and services, engagement, and outreach.
- **Operations:** Coordinates the operational element of library services, including Budget, Finance and Accounting, Collections, Human Resources, Contracting and Procurement, Facilities, Special Projects and Initiatives, and Systems and Technology.
- **Marketing and Communications:** Saint Paul Public Library's Marketing and Communications Department—or Marcom—works to generate awareness and use of the Library's programs as well as foster strong community connections to the Library and its impact.
- **Equity, Inclusion, and Anti-Racism:** The Equity, Inclusion, and Anti-Racism Coordinator leads system-wide strategy and work to deepen and increase the impact of SPPL's equity, inclusion, and anti-racism behaviors and practices.

Fiscal Summary

2026 Proposed Budget LIBRARY AGENCY

Fiscal Summary

Spending	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year	FY 2025 Adopted Budget FTE	FY 2026 Proposed Budget FTE
211: GENERAL GOVT SPECIAL PROJECTS	-	-	2,550,000	2,647,219	97,219	-	6.80
270: LIBRARY GENERAL FUND	20,009,146	23,182,058	23,194,016	23,142,693	(51,323)	178.10	176.80
275: LIBRARY SPECIAL PROJECTS	1,074,725	1,368,105	1,673,497	1,608,497	(65,000)	1.00	1.00
Total	21,083,871	24,550,163	27,417,513	27,398,409	(19,104)	179.10	184.60

Financing	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
211: GENERAL GOVT SPECIAL PROJECTS	-	-	2,550,000	2,647,219	97,219
270: LIBRARY GENERAL FUND	21,161,737	23,182,058	23,194,016	23,142,693	(51,323)
275: LIBRARY SPECIAL PROJECTS	1,083,362	1,368,105	1,673,497	1,608,497	(65,000)
Total	22,245,100	24,550,163	27,417,513	27,398,409	(19,104)

Budget Changes Summary

The 2026 Proposed Library General Fund budget includes current service level adjustments for salaries and benefits, and the removal of one-time uses of capital interest and Library fund balance. Beginning in 2026, the State of Minnesota will offer Paid Leave benefits funded by payroll contributions. The budget reflects this premium, totaling \$56,237 for the Library.

Proposed reductions to the General Fund include removing a vacant Library Associate position, a 0.5 FTE reduction of a vacant Custodian II position, the repurposing of an Executive Assistant position to an Office Assistant III, a \$44,291 reduction in the substitute pool budget, and an attrition adjustment of \$63,800. Additional reductions include a decrease to contracted services. Beginning in 2026, the Read Brave program will be fully funded by the Friends of the Saint Paul Public Library and a reduction of \$65,079 in library collections will be partially offset by additional Friends funding, which is reflected in the special fund budget.

Library special fund changes include inflationary adjustments, updates to MELSA funding, and the removal of one-time grant carryforward. The 2026 budget also includes new funding from the Friends of the Saint Paul Public Library to offset General Fund reductions to Read Brave and collections materials.

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 Library Special Fund budget includes the Library Optimal Response project, which supports 6.8 Library safety staff FTEs. Additional investments in the 2026 proposed budget include \$90,000 for contracted security at Library locations and \$100,000 for a temporary lease of another space to ensure library services can continue during the Rondo Community Library renovation.

Spending Reports

CITY OF SAINT PAUL

Spending Plan by Department

Department: LIBRARY AGENCY

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	-	-	-	672,762	672,762
SERVICES	-	-	2,550,000	1,968,457	(581,543)
MATERIALS AND SUPPLIES	-	-	-	6,000	6,000
Total Spending by Major Account	-	-	2,550,000	2,647,219	97,219

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
21143700 - LIBRARY OPIOID SETTLEMENT	-	-	-	6,000	6,000
21143820 - LIBRARY MODERNIZATION	-	-	2,550,000	2,641,219	91,219
Total Spending by Accounting Unit	-	-	2,550,000	2,647,219	97,219

CITY OF SAINT PAUL

Spending Plan by Department

Department: LIBRARY AGENCY

Fund: 270 - LIBRARY GENERAL FUND

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	14,511,209	17,309,725	17,221,422	18,056,405	834,983
SERVICES	3,351,042	3,253,030	3,343,546	3,217,656	(125,890)
MATERIALS AND SUPPLIES	2,146,896	2,067,443	2,102,443	1,842,027	(260,416)
ADDITIONAL EXPENSES	-	500	500	500	-
DEBT SERVICE	-	26,105	26,105	26,105	-
OTHER FINANCING USES	-	525,255	500,000	-	(500,000)
Total Spending by Major Account	20,009,146	23,182,058	23,194,016	23,142,693	(51,323)

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
27043100 - SPPL GENERAL ADMINISTRATION	881,516	1,460,987	1,588,515	1,058,333	(530,182)
27043200 - SPPL PUBLIC SERVICES	12,857,559	15,117,250	14,778,866	15,318,502	539,636
27043300 - SPPL SYSTEM SUPPORT SERVICES	3,866,537	4,044,107	4,126,816	3,990,875	(135,941)
27043400 - SPPL FACILITY OPS AND MNTNCE	2,403,533	2,559,714	2,699,819	2,774,983	75,164
Total Spending by Accounting Unit	20,009,146	23,182,058	23,194,016	23,142,693	(51,323)

CITY OF SAINT PAUL

Spending Plan by Department

Department: LIBRARY AGENCY

Fund: 275 - LIBRARY SPECIAL PROJECTS

Budget Year: 2026

Spending by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
EMPLOYEE EXPENSE	27,946	101,567	241,494	145,124	(96,370)
SERVICES	264,617	622,546	746,369	729,880	(16,489)
MATERIALS AND SUPPLIES	782,161	643,992	685,634	733,493	47,859
Total Spending by Major Account	1,074,725	1,368,105	1,673,497	1,608,497	(65,000)

Spending by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
27543610 - LIBRARY FEES & OTHER MISC REVENUES	264,973	254,037	254,037	254,037	-
27543620 - RELLA HAVENS BEQUEST	7,003	14,433	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	178,296	210,834	210,834	270,834	60,000
27543800 - FRIENDS OF THE LIBRARY GRANTS	476,114	759,161	790,320	665,320	(125,000)
27543820 - LIBRARY PRIVATE GRANTS	20,376	0	268,873	268,873	(0)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	127,963	129,640	135,000	135,000	-
Total Spending by Accounting Unit	1,074,725	1,368,105	1,673,497	1,608,497	(65,000)

Financing Reports

CITY OF SAINT PAUL

Financing Plan by Department

Department: LIBRARY AGENCY

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
OTHER FINANCING SOURCES	-	-	2,550,000	2,647,219	97,219
Total Financing by Major Account	-	-	2,550,000	2,647,219	97,219

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
21143700 - LIBRARY OPIOID SETTLEMENT	-	-	-	6,000	6,000
21143820 - LIBRARY MODERNIZATION	-	-	2,550,000	2,641,219	91,219
Total Financing by Accounting Unit	-	-	2,550,000	2,647,219	97,219

CITY OF SAINT PAUL

Financing Plan by Department

Department: LIBRARY AGENCY
Fund: 270 - LIBRARY GENERAL FUND

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
TAXES	20,622,337	22,032,558	22,019,516	22,643,193	623,677
INTERGOVERNMENTAL REVENUE	364,219	324,500	324,500	324,500	-
MISCELLANEOUS REVENUE	181	-	-	-	-
OTHER FINANCING SOURCES	175,000	825,000	850,000	175,000	(675,000)
Total Financing by Major Account	21,161,737	23,182,058	23,194,016	23,142,693	(51,323)

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
27043100 - SPPL GENERAL ADMINISTRATION	21,161,556	23,032,058	23,019,016	23,142,693	123,677
27043200 - SPPL PUBLIC SERVICES	181	-	-	-	-
27043300 - SPPL SYSTEM SUPPORT SERVICES	-	150,000	175,000	-	(175,000)
Total Financing by Accounting Unit	21,161,737	23,182,058	23,194,016	23,142,693	(51,323)

CITY OF SAINT PAUL

Financing Plan by Department

Department: LIBRARY AGENCY
Fund: 275 - LIBRARY SPECIAL PROJECTS

Budget Year: 2026

Financing by Major Account	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
INTERGOVERNMENTAL REVENUE	225,241	210,834	479,707	539,707	60,000
CHARGES FOR SERVICES	116,641	164,940	164,940	164,940	-
INVESTMENT EARNINGS	5,536	14,433	14,433	14,433	-
MISCELLANEOUS REVENUE	735,945	813,898	889,417	889,417	-
OTHER FINANCING SOURCES	-	164,000	125,000	-	(125,000)
Total Financing by Major Account	1,083,362	1,368,105	1,673,497	1,608,497	(65,000)

Financing by Accounting Unit	FY 2023 Actuals	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Change From Prior Year
27543610 - LIBRARY FEES & OTHER MISC REVENUES	237,569	254,037	254,037	254,037	-
27543620 - RELLA HAVENS BEQUEST	5,536	14,433	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	176,693	210,834	210,834	270,834	60,000
27543800 - FRIENDS OF THE LIBRARY GRANTS	506,125	759,161	790,320	665,320	(125,000)
27543820 - LIBRARY PRIVATE GRANTS	33,677	0	268,873	268,873	(0)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	123,764	129,640	135,000	135,000	-
Total Financing by Accounting Unit	1,083,362	1,368,105	1,673,497	1,608,497	(65,000)

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 digit indicates the fund type, while the second digit indicates 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, provides \$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 creates the Coronavirus State and Local Fiscal Recovery Funds, which provide \$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 the mayor presents to the city council for review, revision if deemed appropriate, 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 (physical development of the city) to be incurred each year, over a fixed number of years, in order to meet capital needs arising from the long-term work program.

Capital Outlay: Equipment, machinery, vehicles or furniture items included in the operating budget. See Capital Improvement 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 established to account for city operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (expenses, including depreciation) of providing goods and services on a continuing basis be financed or recovered primarily through user charges.

ERP: Acronym for Enterprise Resource Planning, a document and information management system. The City's ERP system is Infor.

ETI: Acronym for Enterprise Technology Initiative. This is an activity in the Technology department in which spending and financing for city-wide technology improvements are budgeted.

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: Fund managers are accountable to and receive authority from their department director and division manager, and ultimately from the mayor, the city council, and city residents/taxpayers. Each fund manager is responsible for correctly preparing and submitting the portion of the city's financial plan that is provided by their fund. This includes a properly completed budget request consisting of performance, spending and financing plans. Fund managers are responsible for monitoring the collection of receipts, authorizing spending payments, cash flow planning, and service delivery in accordance with the adopted plan. Fund managers are also responsible for forecasting significant performance, spending or financing variances, determining their cause, creating a solution, and reporting such

information to their department director and the director of the office of financial services. See Performance Plan, Spending Plan, and Financing Plan.

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 fund used to account for all financial resources not specifically earmarked for other purposes. The General Fund is the primary operating fund for the City of Saint Paul.

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 operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

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): Begun in 1971, this program was designed to provide indirect property tax relief through the redistribution of income tax and sales tax revenues collected at the state level to local units of government. The amount of funding received by local units of government is based on a distribution formula determined by the Minnesota State Legislature. The distribution formula is based on "need" as well as "capacity". The 2001 State Legislature rolled the Homestead and Agricultural Credit Aid into Local Government Aid.

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 TIF district is 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



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