

REVITALIZING SAINT PAUL FOR A STRONGER TOMORROW

2026 LIBRARY BUDGET
Mayor Melvin Carter



SAINT PAUL
MINNESOTA

SAINT PAUL PUBLIC LIBRARY AGENCY 2026 ADOPTED BUDGET BOOK

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Acknowledgement

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MINNESOTA

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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

Nelsie Yang, 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 2026 Budget Address](#) provides context on the process and priorities that guided decision-making, 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 Adopted

Property Tax Levy

| | 2025 Adopted | 2026 Adopted | Amount Change | Percent Change | Percent of City 2025 Total | Percent of City 2026 Total |
|---|--------------------|--------------------|-------------------|----------------|-------------------------------|-------------------------------|
| City of Saint Paul | | | | | | |
| General Fund | 170,737,939 | 179,934,328 | 9,196,389 | 5.4% | 78.36% | 78.45% |
| General Debt Service | 24,710,069 | 26,240,681 | 1,530,612 | 6.2% | 11.34% | 11.44% |
| Saint Paul Public Library Agency | 22,449,086 | 23,174,421 | 725,335 | 3.2% | 10.30% | 10.10% |
| Total (City and Library combined) | 217,897,094 | 229,349,430 | 11,452,336 | 5.3% | 100.00% | 100.00% |
| Port Authority | 2,901,700 | 3,151,700 | 250,000 | 8.6% | | |
| 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 Adopted | 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 Adopted Budget: Library Overview

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

Learn More: sppl.org

Department Facts

- **Total General Fund Budget:** \$23,454,844
- **Total Special Fund Budget:** \$4,285,939
- **Total FTEs:** 185.40

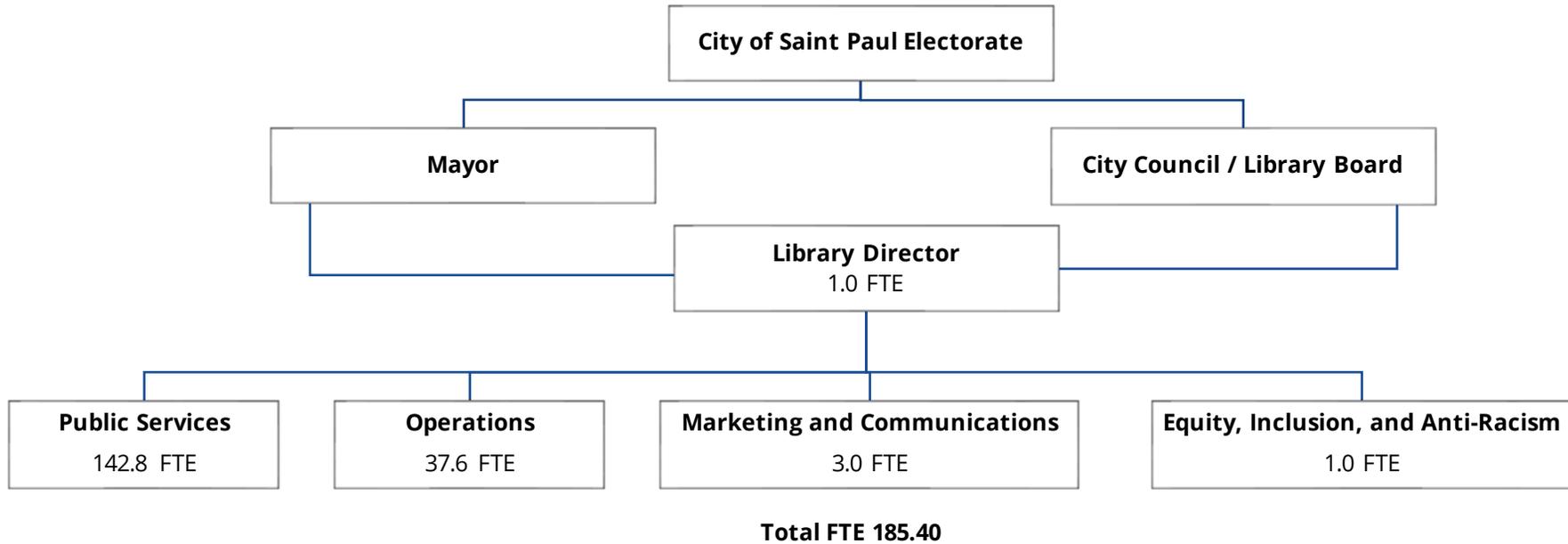
Department Goals

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 – Akata Witch: 283 attended in-person events and over 190 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: 8,399 books given to youth ages 0-18; 4,113 in-branch participations; over 130 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: 721 patron visits through November 2025 and 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: Library Agency

2026 Adopted Budget

| Spending | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year | 2025 Adopted FTE | 2026 Adopted FTE |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|------------------|------------------|
| 211: GENERAL GOVT SPECIAL PROJECTS | - | - | 2,550,000 | 2,235,212 | (314,788) | - | 5.80 |
| 270: LIBRARY GENERAL FUND | 20,009,146 | 23,182,058 | 23,194,016 | 23,454,844 | 260,828 | 178.10 | 178.60 |
| 275: LIBRARY SPECIAL PROJECTS | 1,074,725 | 1,368,105 | 1,673,497 | 2,050,727 | 377,230 | 1.00 | 1.00 |
| Total | 21,083,871 | 24,550,163 | 27,417,513 | 27,740,783 | 323,270 | 179.10 | 185.40 |

| Financing | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| 211: GENERAL GOVT SPECIAL PROJECTS | - | - | 2,550,000 | 2,235,212 | (314,788) |
| 270: LIBRARY GENERAL FUND | 21,161,737 | 23,182,058 | 23,194,016 | 23,454,844 | 260,828 |
| 275: LIBRARY SPECIAL PROJECTS | 1,083,362 | 1,368,105 | 1,673,497 | 2,050,727 | 377,230 |
| Total | 22,245,100 | 24,550,163 | 27,417,513 | 27,740,783 | 323,270 |

Budget Changes Summary

The 2026 Adopted 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 included 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, a decrease to contracted services, and an attrition adjustment of \$63,800. The proposed changes would result in a reduction of hours at Library locations. The Adopted budget reversed the removal of the 0.8 FTE vacant Library position, and the reduction of Library hours. 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. The adopted budget adds \$225,000 of one-time additional funding for library materials funded by transfers from City Central Service Fund and the Cultural STAR program.

Library special fund changes include inflationary adjustments, updates to MELSA funding, and the removal of one-time grant carryforward, as well as a budget neutral change which moved a Safety Manager position from Fund 211 to the Library General Fund. 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 included \$90,000 for contracted security at Rondo Community Library during renovation and \$100,000 for a temporary lease of another space to ensure library services can continue during the Rondo Community Library renovation. The adopted budget adjusts the source of funding for these two projects to a one-time transfer from the Housing and Redevelopment Authority (HRA).

211: General Government Special Projects

Library Agency

Budget for the Library Optimal Response Project

Current service level adjustments

| | Change from 2025 Adopted | | |
|---|--------------------------|------------------|-------------|
| | Spending | Financing | FTE |
| Library Optimal Response Project | | | |
| 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 updates to the Library Optimal Response project, which supports 6.8 Library safety staff FTEs. The funds were previously budgeted as a line item for staff in the 2025 budget. The 2026 budget reallocates those funds to FTEs. | | | |
| Reallocate existing funds for safety staff FTEs | - | - | 6.80 |
| Move of Safety Manager to General Fund | | | (1.00) |
| Adjust Library Optimal Response revenue carryforward | (406,007) | (406,007) | - |
| Adjustment to reflect 2025 spenddown | (98,781) | (98,781) | - |
| Subtotal: | (504,788) | (504,788) | 6.80 |

Mayor's Proposed Changes

| | Change from 2025 Adopted | | |
|---|--------------------------|----------------|----------|
| | Spending | Financing | FTE |
| Temporary Lease at Hallie Q. Brown Center | | | |
| The Library Special Fund budget includes updates to the Library Optimal Response project including opioid settlement funding, funding for a temporary lease at the Hallie Q. Brown Center to ensure library services can continue during the Rondo Community Library renovation, and contracted security services at for Rondo Community Library while the renovation occurs. | | | |
| Temporary library space lease funding | 100,000 | 100,000 | - |
| Contracted security services funding | 90,000 | 90,000 | - |
| Subtotal: | 190,000 | 190,000 | - |

Adopted Changes

| | Change from 2025 Adopted | | |
|---|--------------------------|-----------|----------|
| | Spending | Financing | FTE |
| Library Optimal Response Project | | | |
| The 2026 adopted budget maintains funding for the temporary lease at the Hallie Q. Brown Center but changes the funding source to a one-time transfer from the Housing and Redevelopment Authority (HRA). | | | |
| Temporary library space lease funding | - | (100,000) | - |
| Contracted security services funding | - | (90,000) | - |
| Transfer from HRA for library space lease and security services | - | 190,000 | - |
| Subtotal: | - | - | - |

| | | | |
|--------------------------------------|------------------|------------------|-------------|
| Fund 211 Budget Changes Total | (314,788) | (314,788) | 6.80 |
|--------------------------------------|------------------|------------------|-------------|

270: Saint Paul Public Library General Fund

Library Agency

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments, as well as the planned removal of one-time capital and fund balance funding. A budget neutral adjustment to Library FTE moved a Safety Manager from fund 211 to the General Fund resulting in a general fund increase of 1.00 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 |
| Current service level adjustments | 979,136 | 623,677 | - |
| Paid leave | 56,237 | - | - |
| Removal of one-time capital funding for Transforming Libraries | (500,000) | (500,000) | - |
| Move of Safety Manager to General Fund | - | - | 1.00 |
| Removal of one-time use of fund balance for library materials | (175,000) | (175,000) | - |
| Subtotal: | 360,373 | (51,323) | 1.00 |

Mayor's Proposed Changes

Budget Reductions

As part of an annual review of department spending, the 2026 proposed budget included the removal of 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 reduction in the substitute pool budget, and an attrition adjustment. Additional reductions included 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. FTE reductions were reversed and restored in the adopted budget.

| | Change from 2025 Adopted | | |
|--|--------------------------|-----------|---------------|
| | Spending | Financing | FTE |
| Remove vacant Library Associate | (87,151) | - | (0.80) |
| Reduce vacant Custodian II role to 0.5 FTE | (42,155) | - | (0.50) |
| Repurpose Executive Assistant Role to Office Assistant III | (46,020) | - | - |
| Reduce substitute pool budget | (44,291) | - | - |
| Attrition adjustment | (63,800) | - | - |
| Reduce contracted services budget | (43,200) | - | - |
| Shift Read Brave program funding to special fund | (20,000) | - | - |
| Reduce and partially shift library materials funding to special fund | (65,079) | - | - |
| Subtotal: | (411,696) | - | (1.30) |

Adopted Changes

| | | Change from 2025 Adopted | | |
|---|--|--------------------------|----------------|-------------|
| | | Spending | Financing | FTE |
| Reversal of Proposed Budget Reductions | | | | |
| The 2026 adopted budget restores the 0.8 Library Associate position eliminated in the proposed budget. | | | | |
| | Restore vacant Library Associate and library hours | 87,151 | 87,151 | 0.80 |
| | Subtotal: | 87,151 | 87,151 | 0.80 |
| Library Materials Funding | | | | |
| The adopted budget uses a 140,00 one-time transfer from Cultural STAR and 85,000 one-time transfer from the City Central Service fund to provide additional one-time funding for Library Materials in 2026. | | | | |
| | One-time increase in funding for Library materials | 225,000 | 225,000 | - |
| | Subtotal: | 225,000 | 225,000 | - |
| Fund 270 Budget Changes Total | | 260,828 | 260,828 | 0.50 |

275: Saint Paul Public Library Special Projects

Library Agency

Budget for grants and contributions from outside agencies, such as the Friends of the Saint Paul Public Library; also includes all fine revenue for lost or destroyed items.

Current Service Level Adjustments

| | | Change from 2025 Adopted | | |
|--|---|--------------------------|-----------|-----|
| | | Spending | Financing | FTE |
| Current service level adjustments include inflationary increases due to salary and benefit costs, adjustments to department contributions to citywide services, and other revenue and expense adjustments such as grant carry forward. Starting in 2026, the State of Minnesota will begin offering Paid Leave benefits funded by payroll contributions. The budget reflects this premium. | | | | |
| | Current service level adjustments | (96,498) | (96,498) | - |
| | Paid leave benefit | 128 | 128 | - |
| | Grant carryforward for all Library grant programs | 357,230 | 357,230 | - |
| | Subtotal: | 260,860 | 260,860 | - |

Mayor's Proposed Changes

| | | Change from 2025 Adopted | | |
|--|---|--------------------------|----------------|----------|
| | | Spending | Financing | FTE |
| Grant Updates | | | | |
| The 2026 budget includes increased funding from the Metropolitan Library Service Agency (MELSA) for materials and technology services. The budget also reflects additional funding from the Friends of the Saint Paul Public Library for library collections materials and to support Youth Services and Read Brave. | | | | |
| | Increase in materials and technology services due to MELSA formula change | 60,000 | 60,000 | - |
| | Friends of the Saint Paul Library support for Youth Services | 18,050 | 18,050 | - |
| | New funding for Read Brave library collections materials | 38,320 | 38,320 | - |
| | Subtotal: | 116,370 | 116,370 | - |
| Fund 275 Budget Changes Total | | 377,230 | 377,230 | - |

Spending Reports

Spending Plan by Department: Library Agency

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

| Spending by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|--|--------------|--------------|------------------|------------------|------------------------|
| Employee Expense | - | - | - | 672,760 | 672,760 |
| Services | - | - | 2,550,000 | 1,553,452 | (996,548) |
| Materials And Supplies | - | - | - | 9,000 | 9,000 |
| Total Spending by Major Account | - | - | 2,550,000 | 2,235,212 | (314,788) |

| Spending by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|--|--------------|--------------|------------------|------------------|------------------------|
| 21143700 - LIBRARY OPIOID SETTLEMENT | - | - | - | 9,000 | 9,000 |
| 21143820 - LIBRARY MODERNIZATION | - | - | 2,550,000 | 2,226,212 | (323,788) |
| Total Spending by Accounting Unit | - | - | 2,550,000 | 2,235,212 | (314,788) |

Fund: 270 - LIBRARY GENERAL FUND

| Spending by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|------------------------|
| Employee Expense | 14,511,209 | 17,309,725 | 17,221,422 | 18,176,907 | 955,485 |
| Services | 3,351,042 | 3,253,030 | 3,343,546 | 3,210,410 | (133,136) |
| Materials And Supplies | 2,146,896 | 2,067,443 | 2,102,443 | 2,067,027 | (35,416) |
| 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 | 23,454,844 | 260,828 |

| Spending by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|--|-------------------|-------------------|-------------------|-------------------|------------------------|
| 27043100 - SPPL GENERAL ADMINISTRATION | 881,516 | 1,460,987 | 1,588,515 | 1,078,333 | (510,182) |
| 27043200 - SPPL PUBLIC SERVICES | 12,857,559 | 15,117,250 | 14,778,866 | 15,405,654 | 626,788 |
| 27043300 - SPPL SYSTEM SUPPORT SERVICES | 3,866,537 | 4,044,107 | 4,126,816 | 4,195,875 | 69,059 |
| 27043400 - SPPL FACILITY OPS AND MNTNCE | 2,403,533 | 2,559,714 | 2,699,819 | 2,774,982 | 75,163 |
| Total Spending by Accounting Unit | 20,009,146 | 23,182,058 | 23,194,016 | 23,454,844 | 260,828 |

Fund: 275 - LIBRARY SPECIAL PROJECTS

| Spending by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|--|------------------|------------------|------------------|------------------|------------------------|
| Employee Expense | 27,946 | 101,567 | 241,494 | 145,124 | (96,370) |
| Services | 264,617 | 622,546 | 746,369 | 1,172,110 | 425,741 |
| 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 | 2,050,727 | 377,230 |

| Spending by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | 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 | 989,273 | 198,953 |
| 27543820 - LIBRARY PRIVATE GRANTS | 20,376 | 0 | 268,873 | 387,150 | 118,277 |
| 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 | 2,050,727 | 377,230 |

Financing Reports

Financing Plan by Department: Library Agency

Budget Year: 2026

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

| Financing by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|---|--------------|--------------|------------------|------------------|------------------------|
| Other Financing Sources | - | - | 2,550,000 | 2,235,212 | (314,788) |
| Total Financing by Major Account | - | - | 2,550,000 | 2,235,212 | (314,788) |

| Financing by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|---|--------------|--------------|------------------|------------------|------------------------|
| 21143700 - LIBRARY OPIOID SETTLEMENT | - | - | - | 9,000 | 9,000 |
| 21143820 - LIBRARY MODERNIZATION | - | - | 2,550,000 | 2,226,212 | (323,788) |
| Total Financing by Accounting Unit | - | - | 2,550,000 | 2,235,212 | (314,788) |

Fund: 270 - LIBRARY GENERAL FUND

| Financing by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| Taxes | 20,622,337 | 22,032,558 | 22,019,516 | 22,730,344 | 710,828 |
| Intergovernmental Revenue | 364,219 | 324,500 | 324,500 | 324,500 | - |
| Miscellaneous Revenue | 181 | - | - | - | - |
| Other Financing Sources | 175,000 | 825,000 | 850,000 | 400,000 | (450,000) |
| Total Financing by Major Account | 21,161,737 | 23,182,058 | 23,194,016 | 23,454,844 | 260,828 |

| Financing by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | Change From Prior Year |
|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| 27043100 - SPPL GENERAL ADMINISTRATION | 21,161,556 | 23,032,058 | 23,019,016 | 23,454,844 | 435,828 |
| 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 | 23,454,844 | 260,828 |

Financing Plan by Department: Library Agency

Budget Year: 2026

Fund: 275 - LIBRARY SPECIAL PROJECTS

| Financing by Major Account | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | 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 | 442,230 | 317,230 |
| Total Financing by Major Account | 1,083,362 | 1,368,105 | 1,673,497 | 2,050,727 | 377,230 |

| Financing by Accounting Unit | 2023 Actuals | 2024 Adopted | 2025 Adopted | 2026 Adopted | 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 | 989,273 | 198,953 |
| 27543820 - LIBRARY PRIVATE GRANTS | 33,677 | 0 | 268,873 | 387,150 | 118,277 |
| 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 | 2,050,727 | 377,230 |

Appendices

Adopted Budget Resolutions

Library Board: RES 25-1862 Library Board Resolution Adopting 2026 Budget and Requesting Property Tax Financing

View All Documents and Attachments

- [Library Board: RES 25-1862 Full Resolution Text](#)
- [RES 25-1862 Final Attachment A as Amended,](#)
- [Attachment B - 2026 Library Levy - Library Board Action,](#)

City Council: RES 25-1863 Approving and adopting the Saint Paul Public Library Agency Budget

View All Documents and Attachments

- [RES 25-1863 Full Resolution Text](#)
- [RES 25-1863 Final Attachment A as Amended,](#)
- [Attachment A - 2026 Library Agency Adopted Budget - City Council,](#)
- [Attachment B - 2026 Library Levy - City Council Action,](#)
- [A1 amendment to Attachment A \(Council file\),](#)
- [A2 amendment to Attachment B \(Council file\)](#)

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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