SAINT PAUL
MINNESOTA

Saint Paul Public Library Budget

Mayor Kaohly Her | City of Saint Paul, Minnesota

SAINT PAUL PUBLIC LIBRARY AGENCY
2027 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 2026 Budget Address** provides context on the process and priorities that guided 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. 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, and community organizations, 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
2026 Adopted vs. 2027 Proposed

Property Tax Levy

	2026 Adopted	2027 Proposed	Amount Change	Percent Change	Percent of City 2026 Total	Percent of City 2027 Total
City of Saint Paul						
General Fund	179,934,328	190,511,446	10,577,118	5.9%	78.45%	77.73%
General Debt Service	26,240,681	30,007,263	3,766,582	14.4%	11.44%	12.24%
Saint Paul Public Library Agency	23,174,421	24,571,047	1,396,626	6.0%	10.10%	10.03%
Total (City and Library combined)	**229,349,430**	**245,089,756**	**15,740,326**	**6.9%**	**100.00%**	**100.00%**
Port Authority	3,151,700	3,226,700	75,000	2.4%		
Overall Levy (City, Library, and Port)	**232,501,130**	**248,316,456**	**15,815,326**	**6.8%**		

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

	2026 Adopted	2027 Proposed	Amount Change	Percent Change	Percent of City 2026 Total	Percent of City 2027 Total
City of Saint Paul			-			
General Fund	81,688,765	82,040,369	351,604	0.4%	99.60%	99.61%
General Debt Service	-	-	-	N.A.	0.00%	0.00%
Saint Paul Public Library Agency	324,500	324,500	-	0.0%	0.40%	0.39%
Total (City and Library combined)	**82,013,265**	**82,364,869**	**351,604**	**0.4%**	**100.00%**	**100.00%**

2027 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:** $24,598,537
- **Total Special Fund Budget:** $1,939,277
- **Total FTEs:** 185.3

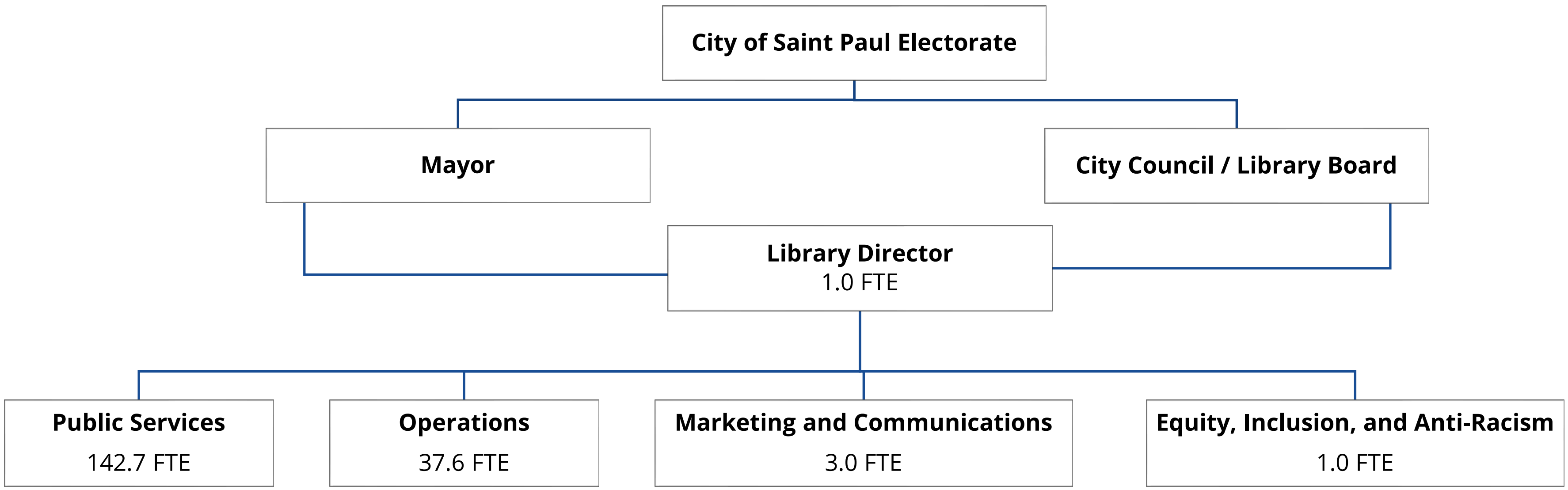
Department Goals

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

Recent Accomplishments

- 2,850,963 total materials circulated in 2025.
- More than 1.1 million visits to Saint Paul Public Library in 2025.
- More than 4.3 million online visitors (4,120,524 website visits and 207,693 mobile app visits) in 2025.
- 3,344 programs with 44,592 program attendance in 2025.
- 4,340 uses of community rooms in 2025.
- 25,822 new patron accounts created in 2025.
- Opened the new 10,500 square foot Hamline Midway Public Library as a major step in the public/private Transforming Libraries partnership.
- Broke ground on the major renovation of the Hayden Heights Library.
- Through Read Brave, the annual citywide book club, SPPL distributed 5,000 books in English and Spanish to students and community members, saw 150 in attendance at an author event, and more than 1,006 students participated in a classroom visit by an author.
- 8,399 books given to youth ages 0-18 through Summer Spark, a summer reading program, and 4,113 youth participated in activities at libraries in 2025.
- 744 teens participated in Createch, a tech and maker space created by teens for teens to explore talents and pursue interests, in 2025.
- Open Lab staff provided 501 help sessions to patrons in 2025.
- A mental Health Professional working in the library had 910 patron visits beginning in April 2025 with 2,067 referrals outside of SPPL.
- 475 volunteers served 8,155 hours in 2025.
- Homework Centers served 719 learners throughout its five locations, employing 243 volunteer tutors over 4,412 hours in 2025.
- Through Reading Together, 64 volunteers worked on reading skills with 113 youth, connecting them with books they love and reading skills in 2025.

Library Organizational Chart



Total FTE 185.3

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

2027 Proposed Budget

Spending	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year	2026 Adopted FTE	2027 Proposed FTE
211: GENERAL GOVT SPECIAL PROJECTS	111,247	2,550,000	2,235,212	213,900	(2,021,312)	5.80	2.00
270: LIBRARY GENERAL FUND	22,511,300	23,194,016	23,454,844	24,598,537	1,143,693	178.60	181.30
275: LIBRARY SPECIAL PROJECTS	1,235,815	1,673,497	2,050,727	1,725,377	(325,350)	1.00	2.00
Total	**23,858,363**	**27,417,513**	**27,740,783**	**26,537,814**	**(1,202,969)**	**185.40**	**185.30**

Financing	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
211: GENERAL GOVT SPECIAL PROJECTS	2,590,037	2,550,000	2,235,212	213,900	(2,021,312)
270: LIBRARY GENERAL FUND	22,390,369	23,194,016	23,454,844	24,598,537	1,143,693
275: LIBRARY SPECIAL PROJECTS	1,164,933	1,673,497	2,050,727	1,725,377	(325,350)
Total	**26,145,339**	**27,417,513**	**27,740,783**	**26,537,814**	**(1,202,969)**

Budget Changes Summary

The 2027 proposed Library Agency budget includes inflationary salary and benefit growth, an adjustment to utilities and supplies, the removal of one-time funding for library materials, and the addition of one-time funding for visitor counters to improve data on Library usage. Reductions include an attrition adjustment and the shift of some library materials expenses from the General Fund to a special fund.

The 2027 proposed budget includes the closure of the Dayton's Bluff Library. Cost savings include ending the lease with Metro State, reducing technology and materials budgets, and personnel savings through normal attrition, with current staff reallocated to other locations.

Proposed General Fund investments include ongoing funding for three Library Safety Specialists (LSS) and one-time funding for one LSS. Special fund carryforward supports two additional LSS positions, with one more LSS funded by a grant in 2027. To provide ongoing support for these roles beginning in 2028, vacancies that occur through normal attrition in other areas of the Library will be held and repurposed as Library Safety Specialist positions for those currently funded with one-time dollars.

Other special fund updates include current service level adjustments, removal of a one-time grant carryforward, and an update to the Perrie Jones Endowment. Fee increases for black and white printing, notary services, and professional photography at the George Latimer Central Library will generate revenue to support library materials expenses shifted from the General Fund.

Budget for the Library Optimal Response Project.

Current service level adjustments

	Change from 2026 Adopted		
	Spending	Financing	FTE
Library Optimal Response Project			
Current service level adjustments include the removal of the Library Optimal Response project budget. 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 Library Optimal Response Project were removed from the 2027 base budget per the Global Agreement.			
Remove one-time spending and revenue for Library Optimal Response project	(2,226,212)	(2,226,212)	(5.80)
Subtotal:	(2,226,212)	(2,226,212)	(5.80)

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	Financing	FTE
Library Optimal Response Project			
The 2027 Mayor's Proposed Budget authorizes the use of remaining unspent funds for the Library Optimal Response Project beyond the planned 2026 sunset.			
Library Safety Specialists	204,900	204,900	2.00
Subtotal:	204,900	204,900	2.00

Fund 211 Budget Changes Total	**(2,021,312)**	**(2,021,312)**	**(3.80)**

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 Cultural STAR funding and a transfer from the City Central Service fund, which supported library materials.

	Change from 2026 Adopted Spending	Financing	FTE
Utilities and supplies adjustments	30,000	-	-
Removal of one-time funding for library materials	(225,000)	(225,000)	-
Other current service level adjustments	1,187,309	1,368,693	-
Subtotal:	992,309	1,143,693	-

Mayor's Proposed Changes

Department Budget Reductions

As part of an annual review of department spending, the 2027 proposed budget includes an attrition adjustment and the shift of library materials to a special fund, which will be supported by new revenue collected due to fee increases for notary service, black and white printing, and a photography fee for use of the George Latimer Central Library.

	Change from 2026 Adopted Spending	Financing	FTE
Attrition adjustment	(13,265)	-	-
Shift library materials funding to special fund	(19,000)	-	-
Subtotal:	(32,265)	-	-

Closure of the Dayton's Bluff Library Location

The 2027 proposed budget includes the closure of the Dayton's Bluff Library. Cost savings result from terminating the lease with Metro State University for the space, reducing technology and materials budgets, and personnel savings that will be achieved through normal attrition. Current staff will be reallocated to other locations.

	Spending	Financing	FTE
Terminate Dayton's Bluff Library lease	(131,700)	-	-
Decrease technology spending	(20,000)	-	-
Decrease library materials spending	(20,000)	-	-
Eliminate vacant Library Customer Service I positions	(98,448)	-	(1.30)
Subtotal:	(270,148)	-	(1.30)

Visitor Counters

The 2027 proposed budget includes one-time funding for visitor counters to be added to all Library locations, allowing for more accurate data on Library usage.

	Spending	Financing	FTE
One-time funding for visitor counters	25,000	-	-
Subtotal:	25,000	-	-

Library Safety Strategy

The 2027 proposed budget includes ongoing funding for three Library Safety Specialists and one-time funding for one Library Safety Specialist, as temporary funding for these positions sunsets.

	Spending	Financing	FTE
Ongoing funding for Library Safety Specialists	306,378	-	3.00
One-time funding for Library Safety Specialists	122,419	-	1.00
Subtotal:	428,797	-	4.00

	Spending	Financing	FTE
Fund 270 Budget Changes Total	**1,143,693**	**1,143,693**	**2.70**

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

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.

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**
Removal of one-time grant carryforward	(442,230)	(442,230)	-
Other current service level adjustments	2,158	2,158	-
Subtotal:	(440,072)	(440,072)	-

Mayor's Proposed Changes

	Change from 2026 Adopted		
	Spending	**Financing**	**FTE**

Endowment Updates

The 2027 proposed budget includes an adjustment to the Perrie Jones Endowment.

	Spending	Financing	FTE
Perrie Jones Endowment increase	5,000	5,000	-
Subtotal:	5,000	5,000	-

Library Services Fee Updates

The 2027 proposed budget includes an increase in the cost of notary services from $1 to $2, an increase in black and white printing from 15 cents per page to 20 cents per page, and a new fee for use of the George Latimer Central Library for photography.

	Spending	Financing	FTE
Fee increases	19,000	19,000	-
Subtotal:	19,000	19,000	-

Library Safety Strategy

The 2027 proposed budget includes grant funding for a Library Safety Specialist.

	Spending	Financing	FTE
Library Safety Specialist	90,722	90,722	1.00
Subtotal:	90,722	90,722	1.00

	Spending	Financing	FTE
Fund 275 Budget Changes Total	**(325,350)**	**(325,350)**	**1.00**

Spending Reports

Spending Plan by Department: Library Agency

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	111,247	-	672,760	204,900	(467,860)
Services	-	2,550,000	1,553,452	-	(1,553,452)
Materials And Supplies	-	-	9,000	9,000	-
Total Spending by Major Account	**111,247**	**2,550,000**	**2,235,212**	**213,900**	**(2,021,312)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21143700 - LIBRARY OPIOID SETTLEMENT	-	-	9,000	9,000	-
21143820 - LIBRARY MODERNIZATION	111,247	2,550,000	2,226,212	204,900	(2,021,312)
Total Spending by Accounting Unit	**111,247**	**2,550,000**	**2,235,212**	**213,900**	**(2,021,312)**

Spending Plan by Department: Library Agency

Budget Year: 2027

Fund: 270 - LIBRARY GENERAL FUND

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	16,130,912	17,221,422	18,176,907	19,508,577	1,331,670
Services	3,420,811	3,343,546	3,210,410	3,272,852	62,442
Materials And Supplies	1,959,578	2,102,443	2,067,027	1,816,608	(250,419)
Additional Expenses	-	500	500	500	-
Debt Service	-	26,105	-	-	-
Other Financing Uses	1,000,000	500,000	-	-	-
Total Spending by Major Account	**22,511,300**	**23,194,016**	**23,454,844**	**24,598,537**	**1,143,693**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
27043100 - SPPL GENERAL ADMINISTRATION	2,221,541	1,588,515	1,078,333	976,308	(102,025)
27043200 - SPPL PUBLIC SERVICES	13,761,160	14,778,866	15,405,654	16,596,829	1,191,175
27043300 - SPPL SYSTEM SUPPORT SERVICES	3,950,225	4,126,816	4,195,875	4,102,098	(93,777)
27043400 - SPPL FACILITY OPS AND MNTNCE	2,578,375	2,699,819	2,774,982	2,923,302	148,320
Total Spending by Accounting Unit	**22,511,300**	**23,194,016**	**23,454,844**	**24,598,537**	**1,143,693**

Spending Plan by Department: Library Agency

Budget Year: 2027

Fund: 275 - LIBRARY SPECIAL PROJECTS

Spending by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Employee Expense	94,167	241,494	145,124	238,002	92,878
Services	347,893	746,369	1,172,110	701,162	(470,948)
Materials And Supplies	736,875	685,634	733,493	786,213	52,720
Other Financing Uses	56,879	-	-	-	-
Total Spending by Major Account	**1,235,815**	**1,673,497**	**2,050,727**	**1,725,377**	**(325,350)**

Spending by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
27543610 - LIBRARY FEES & OTHER MISC REVENUES	263,012	254,037	254,037	273,039	19,002
27543620 - RELLA HAVENS BEQUEST	12,708	14,433	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	245,564	210,834	270,834	270,834	-
27543800 - FRIENDS OF THE LIBRARY GRANTS	520,958	790,320	989,273	757,842	(231,431)
27543820 - LIBRARY PRIVATE GRANTS	59,659	268,873	387,150	269,229	(117,921)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	133,914	135,000	135,000	140,000	5,000
Total Spending by Accounting Unit	**1,235,815**	**1,673,497**	**2,050,727**	**1,725,377**	**(325,350)**

Financing Reports

Financing Plan by Department: Library Agency

Fund: 211 - GENERAL GOVT SPECIAL PROJECTS

Budget Year: 2027

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Other Financing Sources	2,590,037	2,550,000	2,235,212	213,900	(2,021,312)
Total Financing by Major Account	**2,590,037**	**2,550,000**	**2,235,212**	**213,900**	**(2,021,312)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
21143700 - LIBRARY OPIOID SETTLEMENT	-	-	9,000	9,000	-
21143820 - LIBRARY MODERNIZATION	2,590,037	2,550,000	2,226,212	204,900	(2,021,312)
Total Financing by Accounting Unit	**2,590,037**	**2,550,000**	**2,235,212**	**213,900**	**(2,021,312)**

Fund: 270 - LIBRARY GENERAL FUND

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Taxes	21,848,663	22,019,516	22,730,344	24,099,037	1,368,693
Intergovernmental Revenue	361,480	324,500	324,500	324,500	-
Miscellaneous Revenue	5,226	-	-	-	-
Other Financing Sources	175,000	850,000	400,000	175,000	(225,000)
Total Financing by Major Account	**22,390,369**	**23,194,016**	**23,454,844**	**24,598,537**	**1,143,693**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
27043100 - SPPL GENERAL ADMINISTRATION	22,385,143	23,019,016	23,454,844	24,598,537	1,143,693
27043200 - SPPL PUBLIC SERVICES	2,445	-	-	-	-
27043300 - SPPL SYSTEM SUPPORT SERVICES	-	175,000	-	-	-
27043400 - SPPL FACILITY OPS AND MNTNCE	2,781	-	-	-	-
Total Financing by Accounting Unit	**22,390,369**	**23,194,016**	**23,454,844**	**24,598,537**	**1,143,693**

Financing Plan by Department: Library Agency

Budget Year: 2027

Fund: 275 - LIBRARY SPECIAL PROJECTS

Financing by Major Account	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
Intergovernmental Revenue	282,402	479,707	539,707	540,063	356
Charges For Services	118,741	164,940	164,940	183,942	19,002
Investment Earnings	6,242	14,433	14,433	14,433	-
Miscellaneous Revenue	757,548	889,417	889,417	986,939	97,522
Other Financing Sources	-	125,000	442,230	-	(442,230)
Total Financing by Major Account	**1,164,933**	**1,673,497**	**2,050,727**	**1,725,377**	**(325,350)**

Financing by Accounting Unit	2024 Actuals	2025 Adopted	2026 Adopted	2027 Proposed	Change From Prior Year
27543610 - LIBRARY FEES & OTHER MISC REVENUES	216,012	254,037	254,037	273,039	19,002
27543620 - RELLA HAVENS BEQUEST	6,242	14,433	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	257,689	210,834	270,834	270,834	-
27543800 - FRIENDS OF THE LIBRARY GRANTS	529,310	790,320	989,273	757,842	(231,431)
27543820 - LIBRARY PRIVATE GRANTS	24,713	268,873	387,150	269,229	(117,921)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	130,967	135,000	135,000	140,000	5,000
Total Financing by Accounting Unit	**1,164,933**	**1,673,497**	**2,050,727**	**1,725,377**	**(325,350)**

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 three digits indicate the fund, while the following two digits indicate 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, provided $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 created the Coronavirus State and Local Fiscal Recovery Funds, which provided $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 presented by the Mayor to the City Council for review, revision, 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 to be incurred over a fixed period of years to address the City's long-term capital needs.

Capital Outlay: Equipment, machinery, vehicles, or furniture items included in the operating 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 used to account for City operations that are financed and operated in a manner similar to private businesses. The costs of providing goods or services are generally recovered primarily through user charges.

ERP: Acronym for Enterprise Resource Planning. The City's ERP system, Infor, supports the management and integration of financial, human resources, procurement, and other citywide business processes.

ETI: Acronym for Enterprise Technology Initiative. A citywide technology investment program that provides funding for technology improvements and related initiatives.

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: The individual responsible for developing, monitoring, and managing the financial plan for a City fund. Fund managers prepare budget requests, monitor revenues and expenditures, forecast financial performance, and report significant variances in accordance with City policies and procedures.

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 City's primary operating fund, used to account for financial resources that are not legally or administratively restricted to another fund or specific purpose.

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 financial plan that authorizes resources for the City's ongoing operations, including personnel, services, supplies, and other operating costs, and identifies the revenues and other financing sources that support those activities.

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):** State funding distributed to local governments based on a formula established by the Minnesota State Legislature. The program is intended to provide property tax relief and promote equitable distribution of state resources based on differences in local government needs and fiscal capacity.
>
> **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 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.