



**SAINT PAUL
PUBLIC LIBRARY**

2019 Proposed Budget

Saint Paul Public Library Agency
Catherine Penkert, Director

Top photo on front cover by Caroline Yang 2018

Saint Paul Public Library Agency
2019 Proposed Budget

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Saint Paul Public Library Agency

Board of Commissioners

Term Expires

Commissioners:

Amy Brendmoen	December 31, 2019
Daniel Bostrom	December 31, 2019
Rebecca Noecker	December 31, 2019
Jane L. Prince	December 31, 2019
Dai Thao	December 31, 2019
Chris Tolbert	December 31, 2019
Samantha Henningston	September 1, 2019

Officers:

Jane Prince, Library Board Chair
Dai Thao, Library Board Secretary
Daniel Bostrom, Library Board Treasurer

Budget Process

The budget process is designed to conform with Minnesota law, the City charter and the legislative code. The process to develop the budget commences in February.

January - March

The budget for the following year is finalized during this time. This includes preparing, printing and distributing books reflecting the adopted budget. The accounting section of the Office of Financial Services prepares the annual financial report for the previous year. During this time, the “base budget” for the upcoming year is identified.

April - June

Forms, instructions, printouts and the Mayor’s guidelines are distributed to departments. These tools are used to plan for and develop operating budgets. Department management and staff identify objectives, performance indicators and the resources needed to accomplish goals. Services are reviewed to determine purpose, need and cost-saving ideas.

Department requests for the following year’s budget are submitted to the Office of Financial Services in June. After that, each department’s budget is analyzed by the OFS budget staff. The Mayor meets with the department directors to discuss their needs and to ensure that budgets meet the service level and taxing objectives that have been established for the City.

July - September

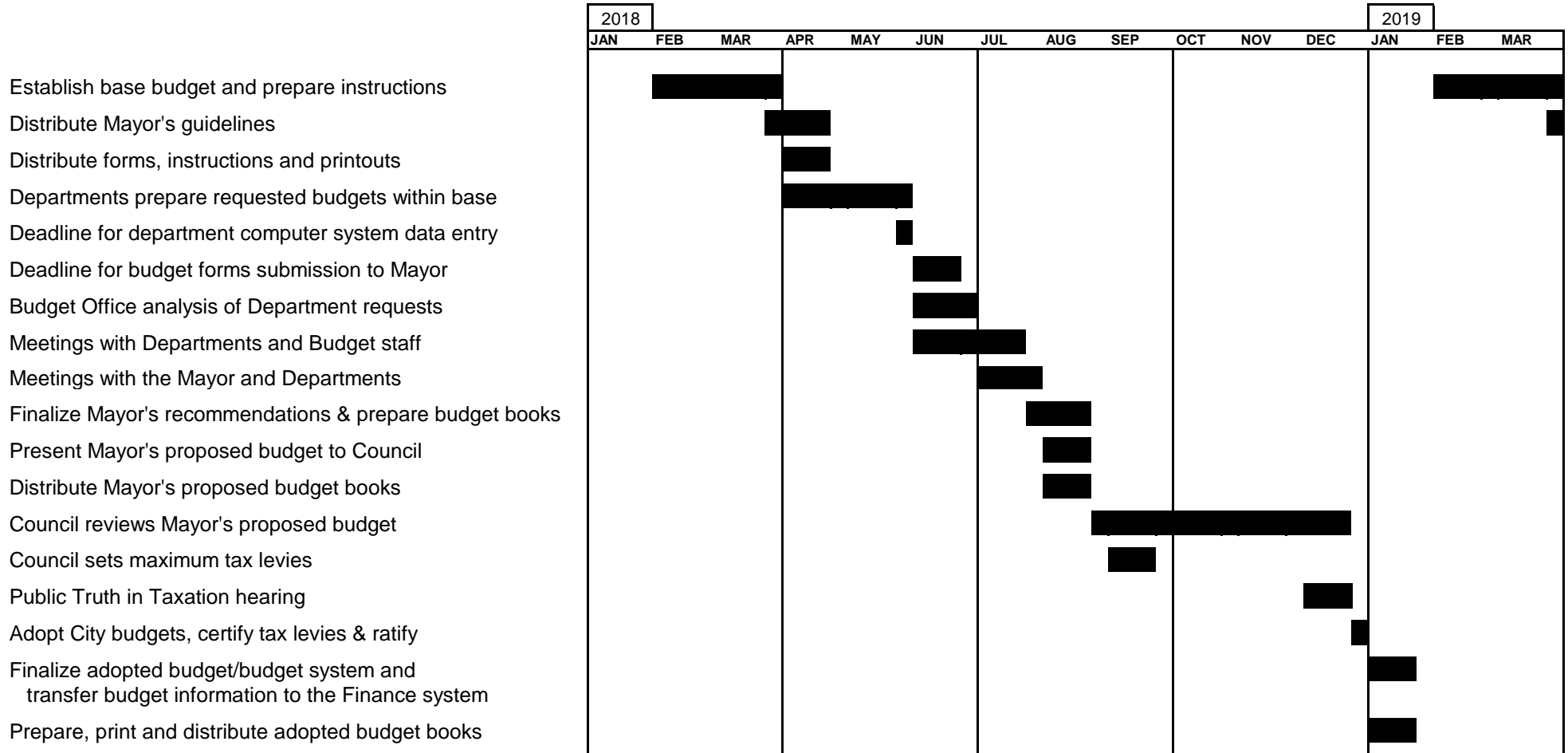
The budget staff finalizes the Mayor’s recommendations and produces the Mayor’s proposed budget. The Mayor then submits the recommended budget to the City Council by August 15, as required by the City Charter.

In August, the City Council begins reviewing the Mayor’s proposed budget. The Council holds meetings with department directors, management and staff to obtain a clear understanding of the department’s goals, service priorities and objectives that are represented in the proposed budget. As required by state law, the City Council sets the *maximum* property tax levy in September. Governmental units can adjust budgets, resulting in property taxes that are less than or equal to, but not more than, the maximum levy.

October - December

The City Council holds public hearings on the budget. Ramsey County mails property tax statements to property owners indicating the *maximum* amount of property taxes that the owner will be required to pay. These statements also indicate when the budget and property tax public hearings will be held. State law requires the City to hold a meeting to give residents the opportunity to comment on the information in their notices. This meeting is held in early December. The City Council then 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 OF SAINT PAUL BUDGET CYCLE



City and Library Agency Composite Summary

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2018 Adopted vs. 2019 Proposed**

Property Tax Levy*

	<u>2018 Adopted</u>	<u>2019 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 18 Total</u>	<u>Pct of City 19 Total</u>
City of Saint Paul						
General Fund	107,317,615	121,295,506	13,977,891	13.0%	77.0%	78.0%
General Debt Service	14,009,268	15,233,758	1,224,490	8.7%	10.1%	9.8%
Saint Paul Public Library Agency	17,985,237	18,879,346	894,109	5.0%	12.9%	12.1%
Total (City and Library combined)	139,312,120	155,408,610	16,096,490	11.6%	100.0%	100.0%
Port Authority	1,961,700	2,111,700	150,000	7.6%		
Overall Levy (City, Library & Port)	141,273,820	157,520,310	16,246,490	11.5%		

* This is 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.

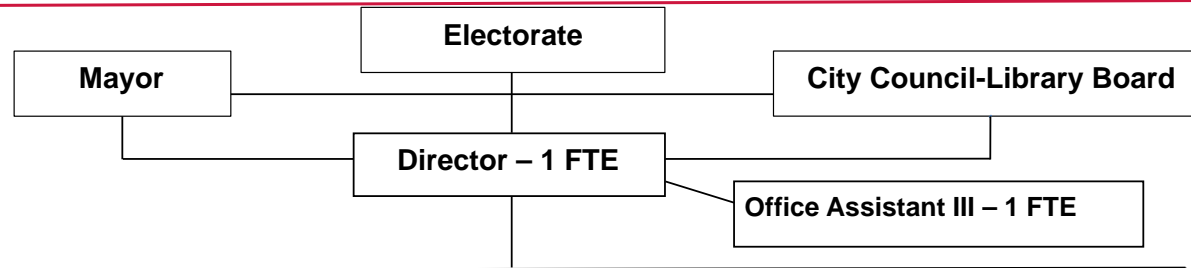
Local Government Aid Financing

	<u>2018 Adopted</u>	<u>2019 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 18 Total</u>	<u>Pct. of 19 Total</u>
City of Saint Paul						
General Fund	65,071,602	65,217,748	146,146	0.2%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
Total (City and Library combined)	65,071,602	65,217,748	146,146	0.2%	100.0%	100.0%

* As of 2010, no LGA is allocated as a revenue source to the Saint Paul Public Library Agency.

Library Agency Overview

175.4 FTEs



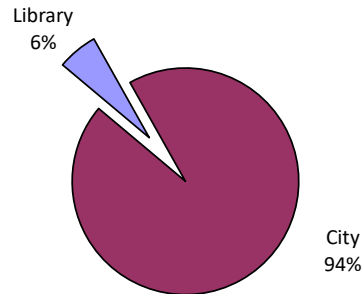
Public Services 133.6 FTE	Marketing and Communications 3.0 FTE	Sprockets 2.0 FTE	Operations 34.8 FTE
<p>13 Libraries, Bookmobile, Youth services, Community-based Services, Employee development and staffing</p> <ul style="list-style-type: none"> Deputy Director – 1.0 FTE Librarian III – 6.0 FTE Librarian II – 7.0 FTE Librarian I – 14.0 FTE Library Specialists – 3.0 FTE Library Associates – 51.8 FTE Library Customer Service Assistant III – 3.0 FTE Library Customer Service Assistant II – 16.0 FTE Library Customer Service Assistant I – 26.6 FTE Library Aide – 1.5 FTE Youth Services Coordinator – 1.0 FTE Volunteer Coordinator – .7 FTE Community Services Coordinator – 1.0 FTE Community Liaisons – 1.0 FTE 	<p>Marketing and Public Relations</p> <ul style="list-style-type: none"> Community and Digital Services Manager – 1.0 FTE Public Information Specialist2 – 2.0 FTE 	<p>Sprockets</p> <ul style="list-style-type: none"> Director of Sprockets – 1.0 FTE Evaluation Coordinator – 1.0 FTE 	<p>Administration, systems administration, materials management, circulation, budget, maintenance/facilities, technology, digital library</p> <ul style="list-style-type: none"> Deputy Director – 1.0 FTE Executive Assistant2 – 1.0 FTE Accountant III – 1.0 FTE Library Technology Manager – 1.0 FTE Circulation Coordinator – 1.0 FTE Digital Services Coordinator – 1.0 FTE Librarian II – 1.0 FTE Librarian I – 2.0 FTE Library Associates – 2.8 FTE Library Customer Service Assistant I – 1.5 FTE Library Customer Service Assistant II – 3.0 FTE Library Customer Service Assistant III – 1.0 FTE Office Assistant II – 1.0 FTE Office Assistant III – 1.0 FTE Facilities Manager – 1.0 FTE Custodian Engineer I – 3.0 FTE Custodian Engineer II – 6.0 FTE Custodian Engineer III – 1.0 FTE Custodian I – .5 FTE Custodian II – 4.0 FTE

**2019 Proposed Budget
Public Library Agency**

Department Description:

The Saint Paul Public Library Agency connects people in Saint Paul with the imperative and the joy of learning through a lifetime. We are the cornerstone of a thriving city: welcoming people of all ages and cultures, strengthening neighborhoods and learning networks, and inspiring all with the world of ideas. The third largest library system in the state, Saint Paul delivers service on-line, in the community, and in 13 libraries and a Bookmobile.

**Library Agency's Portion of
total General Fund Spending**



Department Facts

- Total General Fund Budget: \$18,696,173
- Total Special Fund Budget: \$1,356,207
- Total FTEs: 175.40

Annual Statistics By the Numbers:

- 5,133,819 visitors, in-person, website, and mobile app.
- 2,501,697 total circulation
- 17,632 individual homework center visits
- 298,033 public internet uses
- 11,035 Jobview users and job views
- 50,153 Library Go patrons
- 7,017 programs w/ 141,853 program attendance
- 2,948,259 Total Electronic Collections Use
- 2,539 Non-library sponsored events held at the library
- 907,235 total physical materials
- 1,204 volunteers contributed 30,607 volunteer hours

Department Goals

- Sound stewardship of public and private funds.
- Every child ready to read.
- All youth ready to succeed in school and work.
- All residents able to contribute to family and community prosperity.
- Active centers for community and civic engagement.

Recent Accomplishments

- Successful launch of new catalog and website
- Onboarding of social worker and expanded trauma sensitive libraries work
- Used Human Centered design in our strategic planning (300+ staff and community member interviews conducted, approximately 1,700 people completed the online survey, 6 pop-up meetings led by Juxtaposition teens).
- Participated in the Saint Paul Art Crawl for the first time
- Began expansion of Library Go to private and charter schools
- Successful migration of the Library Integrated System to hosted services
- Successfully implemented Amharic and Oromo children's book publication and celebration

2019 Proposed Budget

Library Agency

Fiscal Summary

	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2019 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2018 Adopted FTE</u>	<u>2019 Proposed FTE</u>
Spending							
270: SPPL General Fund	17,721,988	18,017,446	18,696,173	678,727	3.8%	173.50	173.50
275: SPPL Special Projects	1,410,408	1,420,964	1,356,207	(64,757)	-4.6%	1.90	1.90
Total	19,132,396	19,438,410	20,052,380	613,970	3.2%	175.40	175.40
Financing							
270: SPPL General Fund	17,717,522	18,017,446	18,696,173	678,727	3.8%		
275: SPPL Special Projects	1,413,275	1,420,964	1,356,207	(64,757)	-4.6%		
Total	19,130,797	19,438,410	20,052,380	613,970	3.2%		

Budget Changes Summary

Most of the changes in the 2019 Proposed Library Agency budget result from continued investment in the Library's collections, including funding for the Read Brave program. The 2019 proposed budget also eliminates the Library Agency's reliance on revenue fines on overdue materials.

270: SPPL General Fund

Library Agency

Library Agency's General Fund. This fund is supported by property taxes.

	Change from 2018 Adopted		
	Spending	Financing	FTE
Current Service Level Adjustments	708,724	923,724	-
Subtotal:	<u>708,724</u>	<u>923,724</u>	<u>-</u>
Planned Reduction			
The 2018 budget included one-time funds to support Library collections, including Cultural STAR and funding for Talk, Sing, Read a school readiness initiative. The 2019 proposed budget removes these one-time budget adjustments.			
Cultural STAR for collections	(195,000)	(195,000)	-
Talk, Sing, Read collections	(38,008)	(38,008)	-
Talk, Sing, Read staffing	(11,989)	(11,989)	-
Subtotal:	<u>(244,997)</u>	<u>(244,997)</u>	<u>-</u>
Collections			
In 2017 the Library identified savings within its budget through careful clean up of line items. These savings were reallocated in 2018 to fund a social worker and a transfer to the City's General Fund. The 2019 proposed budget restores the savings back to collections.			
Social worker grant match	(21,930)	-	-
Shift in Library resources to City General Fund	(55,524)	-	-
Library materials	77,454	-	-
Subtotal:	<u>-</u>	<u>-</u>	<u>-</u>
Reduce Reliance on Library Fines			
The 2019 proposed budget reduces reliance on Library overdue fines by moving budgeted expenditures to the General Fund.			
Fines and fees expenditures (Computer Hardware)	215,000	-	-
Subtotal:	<u>215,000</u>	<u>-</u>	<u>-</u>
Fund 270 Budget Changes Total	<u><u>678,727</u></u>	<u><u>678,727</u></u>	<u><u>-</u></u>

275: SPPL 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.

		<u>Change from 2018 Adopted</u>		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(5,311)	(5,311)	-
	Subtotal:	<u>(5,311)</u>	<u>(5,311)</u>	<u>-</u>
Collections				
The 2019 proposed budget continues the level of investment in Library materials from 2018 adopted levels.				
	Read Brave	10,000	10,000	-
	Library materials	145,554	145,554	-
	Subtotal:	<u>155,554</u>	<u>155,554</u>	<u>-</u>
Reduce Reliance on Library Fines				
The 2019 proposed budget reduces reliance on Library overdue fines by moving budgeted expenditures to the General Fund.				
	Shift of fine supported expenditures to the General Fund	(215,000)	-	-
	Library overdue fines	-	(215,000)	-
	Subtotal:	<u>(215,000)</u>	<u>(215,000)</u>	<u>-</u>
Fund 275 Budget Changes Total		<u><u>(64,757)</u></u>	<u><u>(64,757)</u></u>	<u><u>-</u></u>

Spending Reports

CITY OF SAINT PAUL
Department Budget Summary
(Spending and Financing)

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
Spending by Fund					
SPPL GENERAL FUND	17,057,412	17,721,988	18,017,446	18,696,173	678,727
SPPL SPECIAL PROJECTS	1,706,798	1,410,408	1,420,964	1,356,207	(64,758)
TOTAL SPENDING BY FUND	18,764,209	19,132,396	19,438,410	20,052,380	613,970
Spending by Major Account					
EMPLOYEE EXPENSE	12,379,395	12,742,898	13,258,238	13,926,137	667,899
SERVICES	3,622,143	3,668,947	3,531,399	3,523,484	(7,915)
MATERIALS AND SUPPLIES	2,400,017	2,471,930	2,547,828	2,541,119	(6,709)
ADDITIONAL EXPENSES	31		500	500	
CAPITAL OUTLAY	217,848				
OTHER FINANCING USES	144,776	248,622	100,445	61,140	(39,305)
TOTAL SPENDING BY MAJOR ACCOUNT	18,764,209	19,132,396	19,438,410	20,052,380	613,970
Financing by Major Account					
TAXES	16,779,158	17,515,527	17,644,946	18,521,173	876,227
INTERGOVERNMENTAL REVENUE	760,760	276,494	210,834	210,834	
CHARGES FOR SERVICES	131,710	131,313	117,636	117,636	
FINE AND FORFEITURE	253,082	217,152	259,350	44,350	(215,000)
INVESTMENT EARNINGS	4,745	1,484	14,433	14,433	
MISCELLANEOUS REVENUE	1,069,850	813,827	697,619	667,710	(29,909)
OTHER FINANCING SOURCES	263,000	175,000	493,592	476,244	(17,348)
TOTAL FINANCING BY MAJOR ACCOUNT	19,262,305	19,130,797	19,438,410	20,052,380	613,970

CITY OF SAINT PAUL
Spending Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL GENERAL FUND

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	12,280,017	12,669,828	13,147,469	13,794,803	647,334
SERVICES	3,077,220	3,216,654	3,114,496	3,130,158	15,662
MATERIALS AND SUPPLIES	1,537,030	1,586,884	1,657,036	1,709,573	52,537
ADDITIONAL EXPENSES			500	500	
CAPITAL OUTLAY	18,369				
OTHER FINANCING USES	144,776	248,622	97,945	61,140	(36,805)
Total Spending by Major Account	17,057,412	17,721,988	18,017,446	18,696,173	678,727
Spending by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	501,479	623,734	428,488	662,444	233,957
27043200 SPPL PUBLIC SERVICES	11,258,225	11,646,362	11,900,483	12,184,488	284,005
27043300 SPPL SYSTEM SUPPORT SERVICES	2,816,145	2,931,027	3,149,921	3,200,357	50,437
27043400 SPPL FACILITY OPS AND MNTNCE	2,481,562	2,520,865	2,538,554	2,648,884	110,329
Total Spending by Accounting Unit	17,057,412	17,721,988	18,017,446	18,696,173	678,727

CITY OF SAINT PAUL
Spending Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL SPECIAL PROJECTS

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	99,378	73,069	110,769	131,335	20,565
SERVICES	544,923	452,293	416,903	393,326	(23,577)
MATERIALS AND SUPPLIES	862,987	885,046	890,792	831,546	(59,246)
ADDITIONAL EXPENSES	31				
CAPITAL OUTLAY	199,479				
OTHER FINANCING USES			2,500		(2,500)
Total Spending by Major Account	1,706,798	1,410,408	1,420,964	1,356,207	(64,758)
Spending by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	711,444	613,291	537,175	477,327	(59,848)
27543615 SPROCKETS PROGRAM	59,465	6,372	50,000	75,000	25,000
27543620 RELLA HAVENS BEQUEST	20,789	19,389	14,433	14,433	
27543650 MELSA PROGRAMS STATE AID	355,360	162,149	210,834	210,834	
27543800 FRIENDS OF THE LIBRARY GRANTS	472,334	436,125	499,792	469,524	(30,268)
27543820 LIBRARY PRIVATE GRANTS		41,409			
27543830 PERRIE JONES ENDOWMENT FRIENDS	87,406	131,674	108,730	109,089	358
Total Spending by Accounting Unit	1,706,798	1,410,408	1,420,964	1,356,207	(64,758)

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL GENERAL FUND

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
40005-0	CURRENT PROPERTY TAX	12,959,335	13,697,207	17,625,534	18,501,761	876,227
40010-0	FISCAL DISPARITIES	3,672,999	3,632,443			
40201-0	PROP TAX 1ST YEAR DELINQUENT	87,475	189,425	19,412	19,412	
40202-0	PROP TAX 2ND YR DELINQUENT	39,798	(23,162)			
40203-0	PROP TAX 3RD YR DELINQUENT	(5,104)	(7,080)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	8,710	8,423			
40205-0	PROP TAX 5TH YEAR DELINQUENT	5,213	5,972			
40206-0	PROP TAX 6TH YR AND PRIOR	10,733	12,298			
TOTAL FOR TAXES		16,779,158	17,515,527	17,644,946	18,521,173	876,227
43605-0	LOCAL GOVERNMENT AID	310,696				
43805-0	CITY SHARE COUNTY PILOT	16,283	18,401			
TOTAL FOR INTERGOVERNMENTAL REVENUE		326,979	18,401			
55505-0	OUTSIDE CONTRIBUTION DONATIONS		8,384			
55845-0	JURY DUTY PAY	143	180			
55915-0	OTHER MISC REVENUE	2,755	31			
TOTAL FOR MISCELLANEOUS REVENUE		2,897	8,595			
56225-0	TRANSFER FR SPECIAL REVENUE FU	175,000	175,000	372,500	175,000	(197,500)
TOTAL FOR OTHER FINANCING SOURCES		175,000	175,000	372,500	175,000	(197,500)
TOTAL FOR SPPL GENERAL FUND		17,284,035	17,717,522	18,017,446	18,696,173	678,727

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL SPECIAL PROJECTS

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
43401-0	STATE GRANTS	46,768	17,007	20,000	20,000	
43660-0	MELSA METRO LIBRARY SVC AG	387,012	241,086	190,834	190,834	
TOTAL FOR INTERGOVERNMENTAL REVENUE		433,780	258,093	210,834	210,834	
44160-0	ELEC CHARGING STATIONS		158			
47510-0	SPACE RENTAL	1,585	3,080			
48330-0	FACILITY RENTAL			4,000	4,000	
48405-0	COMMISSIONS VENDING MACHINE	98	37	189	189	
49105-0	LIBRARY FEE NON RESIDENT CARD	60		650	650	
49110-0	LIBRARY FEE RESEARCH			600	600	
49115-0	LIBRARY SERVICE FEE	29,864	19,489	26,500	26,500	
49205-0	LIBRARY MATERIAL RENTAL	361	114	697	697	
49215-0	LIBRARY DUPLICATING	80,824	89,493	75,000	75,000	
49220-0	LIBRARY MERCHANDISE	18,918	18,942	10,000	10,000	
TOTAL FOR CHARGES FOR SERVICES		131,710	131,313	117,636	117,636	
53115-0	LIBRARY OVERDUE FINES	214,926	179,810	215,000		(215,000)
53120-0	LIBRARY LOST DAMAGE FINE	38,156	37,342	44,350	44,350	
TOTAL FOR FINE AND FORFEITURE		253,082	217,152	259,350	44,350	(215,000)
54505-0	INTEREST INTERNAL POOL	7,462	144	14,433	14,433	
54506-0	INTEREST ACCRUED REVENUE	(19)	(1,076)			
54510-0	INCR OR DECR IN FV INVESTMENTS	(2,698)	2,417			
54810-0	OTHER INTEREST EARNED					
TOTAL FOR INVESTMENT EARNINGS		4,745	1,484	14,433	14,433	

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL SPECIAL PROJECTS

Budget Year: 2019

Account	Account Description	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
55505-0	OUTSIDE CONTRIBUTION DONATIONS	590,286	629,214	612,522	582,613	(29,909)
55550-0	PRIVATE GRANTS	244,341	55,000			
55815-0	REFUNDS OVERPAYMENTS	70		750	750	
55840-0	E RATE REFUNDS	218,316	105,239	84,297	84,297	
55901-0	MISCELLANEOUS REVENUE		(27)			
55905-0	CASH OVER OR SHORT	(121)	(469)	50	50	
55915-0	OTHER MISC REVENUE	14,060	16,274			
TOTAL FOR MISCELLANEOUS REVENUE		1,066,952	805,232	697,619	667,710	(29,909)
56225-0	TRANSFER FR SPECIAL REVENUE FU	88,000				
59910-0	USE OF FUND EQUITY			121,092	301,244	180,152
TOTAL FOR OTHER FINANCING SOURCES		88,000		121,092	301,244	180,152
TOTAL FOR SPPL SPECIAL PROJECTS		1,978,270	1,413,275	1,420,964	1,356,207	(64,757)
TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY		19,262,305	19,130,797	19,438,410	20,052,380	613,970

CITY OF SAINT PAUL
Financing Plan by Department

Department: **ST PAUL PUBLIC LIBRARY AGENCY**
Fund: **SPPL GENERAL FUND**

Budget Year: **2019**

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
Financing by Major Account					
TAXES	16,779,158	17,515,527	17,644,946	18,521,173	876,227
INTERGOVERNMENTAL REVENUE	326,979	18,401			
MISCELLANEOUS REVENUE	2,897	8,595			
OTHER FINANCING SOURCES	175,000	175,000	372,500	175,000	(197,500)
Total Financing by Major Account	17,284,035	17,717,522	18,017,446	18,696,173	678,727
Financing by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	17,281,137	17,708,927	18,017,446	18,696,173	678,727
27043200 SPPL PUBLIC SERVICES	143	180			
27043300 SPPL SYSTEM SUPPORT SERVICES		31			
27043400 SPPL FACILITY OPS AND MNTNCE	2,755	8,384			
Total Financing by Accounting Unit	17,284,035	17,717,522	18,017,446	18,696,173	678,727

CITY OF SAINT PAUL
Financing Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL SPECIAL PROJECTS

Budget Year: 2019

	2016 Actuals	2017 Actuals	2018 Adopted	2019 Mayor's Proposed	Change From 2018 Adopted
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	433,780	258,093	210,834	210,834	
CHARGES FOR SERVICES	131,710	131,313	117,636	117,636	
FINE AND FORFEITURE	253,082	217,152	259,350	44,350	(215,000)
INVESTMENT EARNINGS	4,745	1,484	14,433	14,433	
MISCELLANEOUS REVENUE	1,066,952	805,232	697,619	667,710	(29,909)
OTHER FINANCING SOURCES	88,000		121,092	301,244	180,152
Total Financing by Major Account	1,978,270	1,413,275	1,420,964	1,356,207	(64,757)
Financing by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	787,631	503,382	537,175	477,327	(59,848)
27543615 SPROCKETS PROGRAM	219,341		50,000	75,000	25,000
27543620 RELLA HAVENS BEQUEST	4,745	1,484	14,433	14,433	
27543650 MELSA PROGRAMS STATE AID	387,012	241,086	210,834	210,834	
27543800 FRIENDS OF THE LIBRARY GRANTS	443,072	501,105	499,792	469,524	(30,268)
27543820 LIBRARY PRIVATE GRANTS	25,000	55,000			
27543830 PERRIE JONES ENDOWMENT FRIENDS	111,469	111,218	108,730	109,089	359
Total Financing by Accounting Unit	1,978,270	1,413,275	1,420,964	1,356,207	(64,757)

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*.

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.

COMET: Acronym for City Operations Modernization and Enterprise Transformation, Saint Paul's technology improvement project. See *ERP*.

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.

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*.

FMS or FM-80: Reference to the City of Saint Paul's financial management computer system. This system is planned to be retired in 2013 and replaced with the City's new ERP system.

FORCE: Acronym for focusing our resources on community empowerment. This is a unit within the Police Department dedicated to combat problems, at the neighborhood level, of street level narcotics, problem properties and disruptive behavior.

Fiduciary Fund: A fund established to account for resources held for the benefit of parties outside the government.

Glossary – Continued

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 based information systems.

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.

Glossary – Continued

Special Revenue 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. This is also referred to sometimes as cultural sales tax revenue.

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 District: A tax increment 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.