



FORWARD TOGETHER

A PATHWAY FOR ALL OF US



2021 Library Budget
City of Saint Paul, Minnesota
Mayor Melvin Carter



Saint Paul Public Library Agency
2021 Adopted Budget

Table of Contents

| | |
|--|-------|
| Board of Commissioners..... | 2 |
| Budget Process | 3-4 |
| City and Library Agency Composite Summary..... | 5-6 |
| Library Overview | 7-14 |
| Spending Reports..... | 15-17 |
| Financing Reports..... | 18-20 |
| Appendices | |
| Glossary..... | 21-23 |

Prepared by:



Office of Financial Services
700 City Hall
15 West Kellogg Boulevard
Saint Paul, MN 55102-1658
(651) 266-8797

Website: www.ci.stpaul.mn.us

John McCarthy, Director
Mark Strom, Budget Analyst



Saint Paul Public Library Agency
Business Office
90 West 4th Street
Saint Paul, MN 55102-1658
(651) 266-7073

Website: www.sppl.org

Catherine Penkert, Director
Ka Xiong-Moua, Accountant

Saint Paul Public Library Agency

Board of Commissioners

Term Expires

Commissioners:

Amy Brendmoen

December 31, 2023

Nelsie Yang

December 31, 2023

Rebecca Noecker

December 31, 2023

Jane L. Prince

December 31, 2023

Dai Thao

December 31, 2023

Chris Tolbert

December 31, 2023

Mitra J. Jalali

December 31, 2023

Officers:

Jane L. Prince, Library Board Chair

Dai Thao, Library Board Secretary

Nelsie Yang, 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 30, as required by the City Charter.

In August and/or September, 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 no later than September 30. 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

| | 2020 | | | | | | | | | | | | 2021 | | |
|---|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR |
| Establish base budget and prepare instructions | | | | | | | | | | | | | | | |
| Distribute Mayor's guidelines | | | | | | | | | | | | | | | |
| Distribute forms and instructions | | | | | | | | | | | | | | | |
| Departments prepare requested budgets within base | | | | | | | | | | | | | | | |
| Deadline for department data entry | | | | | | | | | | | | | | | |
| Deadline for budget forms submission to Mayor | | | | | | | | | | | | | | | |
| Budget Office analysis of Department requests | | | | | | | | | | | | | | | |
| Meetings with Departments and Budget staff | | | | | | | | | | | | | | | |
| Meetings with the Mayor and Departments | | | | | | | | | | | | | | | |
| Finalize Mayor's recommendations & prepare budget books | | | | | | | | | | | | | | | |
| Present Mayor's proposed budget to Council | | | | | | | | | | | | | | | |
| Council reviews Mayor's proposed budget | | | | | | | | | | | | | | | |
| Council sets maximum tax levies | | | | | | | | | | | | | | | |
| Public Truth in Taxation hearing | | | | | | | | | | | | | | | |
| Adopt City budgets, certify tax levies & ratify | | | | | | | | | | | | | | | |
| Transfer budget information to the Finance system | | | | | | | | | | | | | | | |

City and Library Agency Composite Summary

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2020 Adopted vs. 2021 Adopted**

Property Tax Levy*

| | <u>2020 Adopted</u> | <u>2021 Adopted</u> | <u>Amount Change</u> | <u>Pct. Change</u> | <u>Pct of City 20 Total</u> | <u>Pct of City 21 Total</u> |
|--|-------------------------|-------------------------|--------------------------|------------------------|---------------------------------|---------------------------------|
| City of Saint Paul | | | | | | |
| General Fund | 126,389,708 | 126,124,931 | (264,777) | -0.2% | 77.5% | 77.3% |
| General Debt Service | 17,121,513 | 18,521,513 | 1,400,000 | 8.2% | 10.5% | 11.4% |
| Saint Paul Public Library Agency | 19,558,690 | 18,423,467 | (1,135,223) | -5.8% | 12.0% | 11.3% |
| Total (City and Library combined) | 163,069,911 | 163,069,911 | - | 0.0% | 100.0% | 100.0% |
| Port Authority | 2,111,700 | 2,111,700 | - | 0.0% | | |
| Overall Levy (City, Library & Port) | 165,181,611 | 165,181,611 | - | 0.0% | | |

* This is the total property tax levy used to determine tax rates. Actual financing available to support the budget is less, due to a 3% "shrinkage" allowance for delinquent taxes. In 2021 this has been increased from 2% to account for current economic conditions.

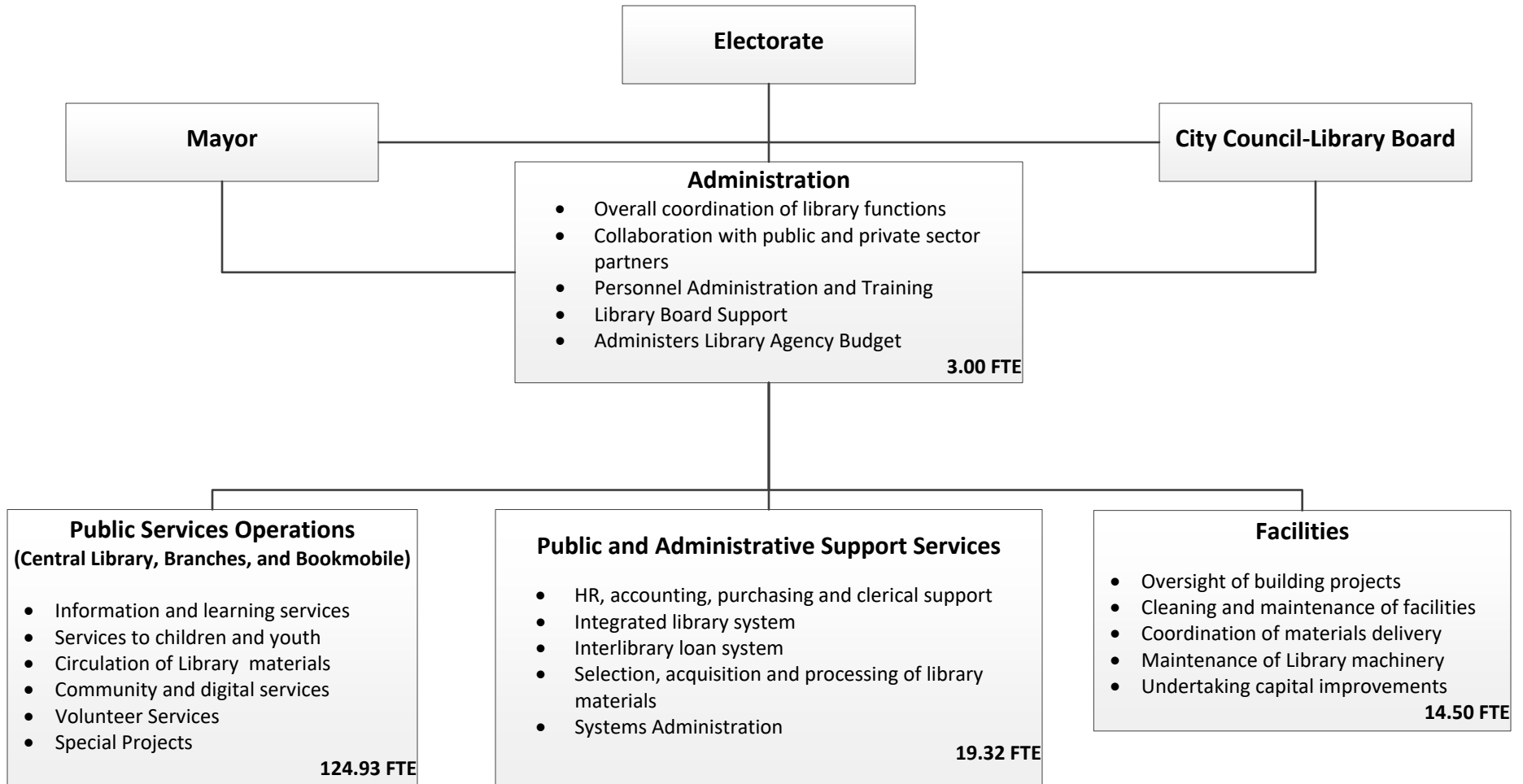
Local Government Aid Financing

| | <u>2020 Adopted</u> | <u>2021 Adopted</u> | <u>Amount Change</u> | <u>Pct. Change</u> | <u>Pct. of 20 Total</u> | <u>Pct. of 21 Total</u> |
|--|-------------------------|-------------------------|--------------------------|------------------------|-----------------------------|-----------------------------|
| City of Saint Paul | | | | | | |
| General Fund | 69,276,338 | 70,914,877 | 1,638,539 | 2.4% | 100.0% | 100.0% |
| General Debt Service | - | - | - | N.A. | 0.0% | 0.0% |
| Saint Paul Public Library Agency* | - | 17,000 | 17,000 | N.A. | 0.0% | 0.0% |
| Total (City and Library combined) | 69,276,338 | 70,931,877 | 1,655,539 | 2.4% | 100.0% | 100.0% |

Library Agency Overview

Saint Paul Public Library Agency

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



⁸
(Total 161.75 FTE)

2021 Adopted Budget Public Library Agency

Department Mission and Vision:

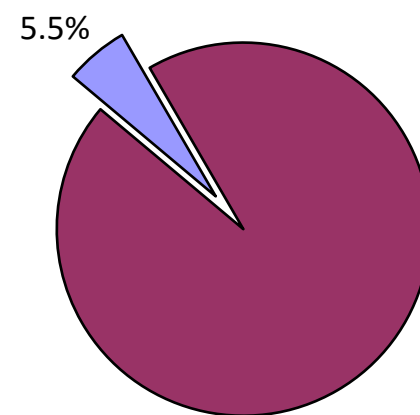
MISSION

We welcome all people to connect, learn, discover, and grow.

VISION

We imagine a Saint Paul where all people feel seen, safe, and welcome. We imagine a city where libraries bring people together to experience hope, joy, and creativity through learning.

Library Agency's Portion of total General Fund Spending



Department Facts

- Total General Fund Budget: \$ **18,302,177**
- Total Special Fund Budget: \$ **2,113,034**
- Total FTEs: **161.75**

Annual Statistics By the Numbers:

- 5.5 million visitors - in-person, curbside, website, mobile app.
- 1.6 million total circulation
- 24% increase in e-books - 621,292 e-book, e-audiobook and e-mag check outs
- 2,443 new e-cards created
- 1,567 uses of meeting rooms (through March 2020)
- 69,165 Library Go patrons, 33% increase
- 2,014 programs w/ 28,720 program attendance
- 782,747 total physical materials in collection

Department Goals

WELCOME - We create welcoming places and experiences for library users.

CONNECT - We make it easy to connect with learning, information and people.

LEARN - We provide free, equitable access to learning across a lifetime.

DISCOVER - We provide opportunities to discover potential and unlock new ideas.

GROW - We play a vital role in Saint Paul becoming a city that works for all.

Recent Accomplishments

Successfully delivered library services in safe and equitable way during COVID-19:

- Contactless curbside pick up - 124,375 materials picked up
- Library Express in-library services - 225,000 materials, in-library computer use - 1,149 appts
- Career Labs for COVID-impacted job-seekers - 744 appts, distributed 792 techpaks
- Summer Spark summer youth programs - participation up 39%, delivered materials to 800 homes, distributed 800 Take and Make and Baby kits and 400 teen kits
- Read Brave 2020: Our Climate Crisis - 5,100 materials added to home libraries, 13,800 circulations of SPPL materials, 1,800 participated in public events; Read Brave 2021: Owning Our Stories, Rising Together for a Better Saint Paul
- Provided distance learning support to teachers, parents and students - 818 people participated in educator webinars
- Enhanced Community Services: 8,000+ interactions between SPPL Cultural Liaisons and residents via in-person, virtual formats, text and phone calls; Spanish, Hmong, Karen, Somalia, Thai and English languages spoken by staff - programming offered in each; staffed the City's Language Resource Line and Bridge Fund to assist residents during COVID 19
- 79,395 virtual Storytime views and 584 virtual Reading Together sessions
- Librarians answered 18,455 reference line calls
- Social worker provided 544 consultations

**2021 Adopted Budget
Library Agency**

Fiscal Summary

| | 2019 Actual | 2020 Adopted | 2021 Adopted | Change | % Change | 2020 Adopted FTE | 2021 Adopted FTE |
|----------------------------|------------------------|-------------------------|-------------------------|------------------|-----------------|---------------------------------|---------------------------------|
| Spending | | | | | | | |
| 270: SPPL General Fund | 18,415,765 | 19,561,931 | 18,302,177 | (1,259,754) | -6.4% | 173.40 | 159.70 |
| 275: SPPL Special Projects | 1,487,418 | 1,290,560 | 2,113,034 | 822,474 | 63.7% | 3.69 | 2.05 |
| Total | 19,903,183 | 20,852,491 | 20,415,211 | (437,280) | -2% | 177.09 | 161.75 |
| Financing | | | | | | | |
| 270: SPPL General Fund | 18,546,407 | 19,561,931 | 18,302,177 | (1,259,754) | -6.4% | | |
| 275: SPPL Special Projects | 1,622,916 | 1,290,560 | 2,113,034 | 822,474 | 63.7% | | |
| Total | 20,169,322 | 20,852,491 | 20,415,211 | (437,280) | -2.1% | | |

Budget Changes Summary

The 2021 adopted budget for the Library General Fund eliminates the following positions from the Library's budget, in total 16.7 vacant FTEs: 6.7 Library Associates, 4.59 Library Customer Service Assistant (LCSA) Is, 1 LCSA II, 1 LCSA III, 1 Librarian I, 1 Public Information Officer II, 1 Facilities Manager, and 0.38 FTE of a Library Aide.

The budget moves 1.95 FTEs of Cultural Liaisons from the special fund to the General Fund so that they can be permanently funded with an ongoing source instead of grant funds. A new position, a Library Program Coordinator, is added to the budget to manage community arts and cultural programs as well as other education and learning programs. Funding for mobile hotspots is also made permanent in the General Fund. As part of a 5-year plan to fund Library collections and increase General Fund support, the transfer from the Parking Fund to Library collections decreases from \$200,000 to \$150,000 and the General Fund adds \$50,000 of collections funding. Lastly, the adopted budget includes \$70,000 of contingency funding for staffing that is dependent on overall General Fund revenue performance.

In the Library special fund, 1.95 FTEs of Cultural Liaisons are moved out of grant budgets and into the General Fund. In addition, through the CARES Act, the 2021 budget includes a grant from the Institute of Museum and Library Services (IMLS) to expand cultural liaison outreach for the Karen, Somali, and Latinx communities and fund additional support resources and technologies like Wi-Fi hotspots. The 2021 budget also includes Community Development Block Grant Cares Act (CDBG-CV) funding which will be used to continue the Career Labs program that was started in 2020 to help residents experiencing unemployment find work.

270: SPPL General Fund**Library Agency**

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

| | | Change from 2020 Adopted | | |
|--|-----------|--------------------------|------------------|------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| <u>Current Service Level Adjustments</u> | | | | |
| The 2020 budget added \$200,000 to support Library collections from the Parking Fund. The 2021 budget reduces this funding from the Parking Fund to \$150,000 and backfills that decrease with \$50,000 of General Fund dollars. The 2020 budget included one-time funding for mobile hotspots in the Citywide Technology and Innovation fund and the 2021 budget makes this funding permanent in the General Fund. Additional current service level adjustments include a reallocation of personnel to better align staffing with department operations, inflationary increases due to salary and benefit costs, and other revenue and expense adjustments. | | | | |
| Parking Fund for collections | | (50,000) | (50,000) | - |
| General Fund for collections | | 50,000 | 50,000 | - |
| Mobile hotspot | | 14,000 | 14,000 | - |
| Staffing realignment | | 2,500 | 2,500 | 0.04 |
| Current service level adjustments | | (244,518) | (244,518) | - |
| | Subtotal: | (228,018) | (228,018) | 0.04 |

Mayor's Proposed Changes**Cultural Liaisons and Library Program Coordinator**

The 2021 adopted budget moves 1.95 FTEs of Cultural Liaisons from the special fund to the General Fund so that they can be permanently funded with an ongoing source instead of grant funds. A new position, Library Program Coordinator, is added to the budget to manage community arts and cultural programs as well as other education and learning programs.

| | | | |
|-------------------------|-----------|---------|------|
| Cultural liaisons | 138,815 | 138,815 | 1.95 |
| Library program manager | 116,963 | 116,963 | 1.00 |
| | Subtotal: | 255,778 | 2.95 |

Staffing Adjustment

The 2021 budget removes 16.7 FTEs: 6.7 Library Associates, 4.59 Library Customer Service Assistant (LCSA) Is, 1 LCSA II, 1 LCSA III, 1 Librarian I, 1 Public Information Officer II, 1 Facilities Manager, and 0.38 FTE of a Library Aide.

| | | | |
|--------------------|-------------|-------------|---------|
| Staffing reduction | (1,357,825) | (1,357,825) | (16.70) |
| | Subtotal: | (1,357,825) | (16.70) |

270: SPPL General Fund

Library Agency

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

| | | Change from 2020 Adopted | | |
|--|---------------------|--------------------------|------------------|------------|
| | | <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |
| Collections | | | | |
| The 2021 proposed budget reduced spending on Library materials. | | | | |
| | Library materials | (16,689) | (16,689) | - |
| | Subtotal: | (16,689) | (16,689) | - |
| <u>Adopted Changes</u> | | | | |
| Collections | | | | |
| Collections funding was restored during the Council phase of the budget. | | | | |
| | Library materials | 17,000 | 17,000 | - |
| | Subtotal: | 17,000 | 17,000 | - |
| Contingency | | | | |
| The 2021 budget includes contingency funding for Library staffing. Funding is dependent on overall General Fund revenue performance. | | | | |
| | Additional staffing | 70,000 | 70,000 | - |
| | Subtotal: | 70,000 | 70,000 | - |
| Fund 270 Budget Changes Total | | (1,259,754) | (1,259,754) | (13.71) |

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 for lost or destroyed items.

| Change from 2020 Adopted | | |
|--------------------------|------------------|------------|
| <u>Spending</u> | <u>Financing</u> | <u>FTE</u> |

Current Service Level Adjustments

Current service level adjustments include a reallocation of personnel to better align staffing with department operations, inflationary increases due to salary and benefit costs, and other revenue and expense adjustments.

| | | | |
|-----------------------------------|--------|--------|------|
| Staffing realignment | 23,250 | 23,250 | 0.31 |
| Current service level adjustments | 943 | 943 | - |
| Subtotal: | 24,193 | 24,193 | 0.31 |

Mayor's Proposed Changes**Cultural Liaisons**

The 2021 adopted budget moves 1.95 FTEs of Cultural Liaisons from the special fund to the General Fund so that they can be permanently funded with an ongoing source instead of grant funds.

| | | | |
|-------------------|-----------|-----------|--------|
| Cultural liaisons | (138,815) | (138,815) | (1.95) |
| Subtotal: | (138,815) | (138,815) | (1.95) |

Adopted Changes**IMLS grant**

The 2021 budget includes a new federal grant from the Institute for Museum and Library Services (IMLS). The grant, funded through the emergency CARES Act, will allow the library to expand cultural liaison outreach for the Karen, Somali, and Latinx communities and fund additional support resources and technologies like Wi-Fi hotspots.

| | | | |
|--|---------|---------|---|
| Staff time, public service announcements, and hotspots | 225,242 | 225,242 | - |
| Subtotal: | 225,242 | 225,242 | - |

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 for lost or destroyed items.

| | | Change from 2020 Adopted | | |
|---|-----------|--------------------------|-----------|--------|
| | | Spending | Financing | FTE |
| CDBG grant | | | | |
| The 2021 budget includes funding from the Community Development Block Grant (CDBG) to staff Career Labs for city residents who are searching for jobs. These are additional CDBG funds received by the City as part of the CARES Act (CDBG-CV). | | | | |
| Career Labs | | 311,854 | 311,854 | - |
| | Subtotal: | 311,854 | 311,854 | - |
| Friends of the Library and Perrie Jones grant funds | | | | |
| Friends of the Library and Perrie Jones grants funded in the 2020 budget will carry remaining balances and spending authority into the 2021 budget. | | | | |
| Friends of the Library grant | | 360,000 | 360,000 | - |
| Perrie Jones grant | | 40,000 | 40,000 | - |
| | Subtotal: | 400,000 | 400,000 | - |
| Fund 275 Budget Changes Total | | 822,474 | 822,474 | (1.64) |

Spending Reports

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2021

| | 2018 Actuals | 2019 Actuals | 2020 Adopted | 2021 Adopted | Change From 2020 Adopted |
|--|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 13,127,988 | 13,378,159 | 14,421,424 | 13,284,287 | (1,137,137) |
| SERVICES | 3,194,414 | 3,258,363 | 3,147,716 | 2,947,592 | (200,125) |
| MATERIALS AND SUPPLIES | 1,729,071 | 1,719,468 | 1,932,263 | 1,930,274 | (1,989) |
| ADDITIONAL EXPENSES | | | 500 | 70,500 | 70,000 |
| DEBT SERVICE | | | | 26,105 | 26,105 |
| OTHER FINANCING USES | 97,945 | 59,775 | 60,028 | 43,420 | (16,608) |
| Total Spending by Major Account | 18,149,418 | 18,415,765 | 19,561,931 | 18,302,177 | (1,259,754) |
| Spending by Accounting Unit | | | | | |
| 27043100 SPPL GENERAL ADMINISTRATION | 585,345 | 633,163 | 746,218 | 1,022,211 | 275,992 |
| 27043200 SPPL PUBLIC SERVICES | 11,730,522 | 11,824,220 | 12,423,825 | 11,585,377 | (838,448) |
| 27043300 SPPL SYSTEM SUPPORT SERVICES | 3,243,809 | 3,393,840 | 3,735,228 | 3,596,728 | (138,499) |
| 27043400 SPPL FACILITY OPS AND MNTNCE | 2,589,742 | 2,564,542 | 2,656,660 | 2,097,862 | (558,798) |
| Total Spending by Accounting Unit | 18,149,418 | 18,415,765 | 19,561,931 | 18,302,177 | (1,259,754) |

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2021

| | 2018 Actuals | 2019 Actuals | 2020 Adopted | 2021 Adopted | Change From 2020 Adopted |
|--|------------------|------------------|------------------|------------------|--------------------------------|
| Spending by Major Account | | | | | |
| EMPLOYEE EXPENSE | 82,419 | 186,393 | 238,200 | 564,408 | 326,207 |
| SERVICES | 676,554 | 566,720 | 394,620 | 674,603 | 279,983 |
| MATERIALS AND SUPPLIES | 652,089 | 731,828 | 657,739 | 874,023 | 216,284 |
| ADDITIONAL EXPENSES | (33) | 2,477 | | | |
| Total Spending by Major Account | 1,411,028 | 1,487,418 | 1,290,559 | 2,113,034 | 822,474 |
| Spending by Accounting Unit | | | | | |
| 27543610 LIBRARY FEES FINES N REVENUES | 510,777 | 444,759 | 254,440 | 254,448 | 8 |
| 27543615 SPROCKETS PROGRAM | 21,163 | 46,109 | 91,089 | 98,965 | 7,876 |
| 27543620 RELLA HAVENS BEQUEST | 14,991 | 15,723 | 14,433 | 14,433 | |
| 27543650 MELSA PROGRAMS STATE AID | 290,558 | 275,230 | 210,834 | 210,834 | |
| 27543800 FRIENDS OF THE LIBRARY GRANTS | 415,270 | 552,326 | 529,754 | 801,511 | 271,757 |
| 27543820 LIBRARY PRIVATE GRANTS | 40,912 | 40,465 | 54,644 | 573,203 | 518,560 |
| 27543830 PERRIE JONES ENDOWMENT FRIENDS | 117,357 | 105,615 | 109,366 | 159,640 | 50,274 |
| 27543850 STRENGTHENING LIBRARY GO FEDER/ | | 7,190 | 26,000 | | (26,000) |
| Total Spending by Accounting Unit | 1,411,028 | 1,487,418 | 1,290,559 | 2,113,034 | 822,474 |

Financing Reports

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2021

| | 2018 Actuals | 2019 Actuals | 2020 Adopted | 2021 Adopted | Change From 2020 Adopted |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| Financing by Major Account | | | | | |
| TAXES | 18,001,664 | 18,523,412 | 19,186,930 | 17,890,177 | (1,296,753) |
| INTERGOVERNMENTAL REVENUE | 32,047 | 22,525 | | 17,000 | 17,000 |
| MISCELLANEOUS REVENUE | 2,585 | 470 | | 70,000 | 70,000 |
| OTHER FINANCING SOURCES | 451,824 | | 375,000 | 325,000 | (50,000) |
| Total Financing by Major Account | 18,488,120 | 18,546,407 | 19,561,930 | 18,302,177 | (1,259,753) |
| Financing by Accounting Unit | | | | | |
| 27043100 SPPL GENERAL ADMINISTRATION | 18,485,535 | 18,545,937 | 19,361,930 | 18,082,177 | (1,279,753) |
| 27043200 SPPL PUBLIC SERVICES | 716 | 470 | | 70,000 | 70,000 |
| 27043300 SPPL SYSTEM SUPPORT SERVICES | 1,869 | | 200,000 | 150,000 | (50,000) |
| Total Financing by Accounting Unit | 18,488,120 | 18,546,407 | 19,561,930 | 18,302,177 | (1,259,753) |

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2021

| | | 2018 Actuals | 2019 Actuals | 2020 Adopted | 2021 Adopted | Change From 2020 Adopted |
|---|---------------------------------|------------------|------------------|------------------|------------------|--------------------------------|
| Financing by Major Account | | | | | | |
| INTERGOVERNMENTAL REVENUE | | 334,234 | 363,254 | 307,588 | 317,695 | 10,107 |
| CHARGES FOR SERVICES | | 141,256 | 137,972 | 120,993 | 121,001 | 8 |
| FINE AND FORFEITURE | | 191,930 | 30,649 | 44,350 | 44,350 | |
| INVESTMENT EARNINGS | | 1,998 | 13,495 | 14,433 | 14,433 | |
| MISCELLANEOUS REVENUE | | 629,530 | 1,077,546 | 712,107 | 804,736 | 92,629 |
| OTHER FINANCING SOURCES | | 196,489 | | 91,089 | 810,819 | 719,730 |
| Total Financing by Major Account | | 1,495,437 | 1,622,916 | 1,290,560 | 2,113,034 | 822,474 |
| Financing by Accounting Unit | | | | | | |
| 27543610 | LIBRARY FEES FINES N REVENUES | 677,094 | 357,724 | 254,440 | 254,448 | 8 |
| 27543615 | SPROCKETS PROGRAM | | | 91,089 | 98,965 | 7,876 |
| 27543620 | RELLA HAVENS BEQUEST | 1,998 | 13,495 | 14,433 | 14,433 | |
| 27543650 | MELSA PROGRAMS STATE AID | 315,337 | 266,582 | 210,834 | 210,834 | |
| 27543800 | FRIENDS OF THE LIBRARY GRANTS | 382,649 | 838,491 | 529,754 | 801,511 | 271,757 |
| 27543820 | LIBRARY PRIVATE GRANTS | 1,303 | 26,270 | 54,644 | 573,203 | 518,559 |
| 27543830 | PERRIE JONES ENDOWMENT FRIENDS | 117,057 | 120,353 | 109,366 | 159,640 | 50,274 |
| 27543850 | STRENGTHENING LIBRARY GO FEDER/ | | | 26,000 | | (26,000) |
| Total Financing by Accounting Unit | | 1,495,437 | 1,622,916 | 1,290,560 | 2,113,034 | 822,474 |

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.

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 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.

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.

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.