



The Most Livable  
City in America

**Saint Paul, Minnesota**

# 2011 Council Adopted BUDGET

**Saint Paul Public Library**

**Kit Hadley, Library Director**

**Mayor Christopher B. Coleman**



# Saint Paul Public Library has thirteen library buildings and one Bookmobile serving the communities in Saint Paul.

- Every child in Saint Paul enters school ready to learn.
  - All Saint Paul youth are ready to succeed in college and work.
  - All residents of Saint Paul are able to provide for themselves and their families and improve their standards of living.
  - Saint Paul fosters a climate of inclusion that encourages active participation for everyone.
- 
- The Mobile WORKplace collaborated with public and private organizations to provide off-site computer access and job search assistance and training in Spanish, Hmong and Somali. The Mobile WORKplace is equipped with laptops, a printer, scanner, and projector and is funded by a grant from the John S. and James L. Knight Foundation.
  - SPPL expanded Summer Reading Program to include eleven Recreation Centers in Saint Paul. Thanks to an IMLS grant and work with Minnesota Children's Museum, Sun Ray has a large literacy environment to increase families' opportunities to engage in early literacy activities.
  - The community celebrated opening of the renovated West 7th Branch Library in the West 7th Community Center. Thanks to a CDBG-R grant, we have added a computer lab, increased public access computers from 2 to 15, and updated materials for adults and children. The computers were made possible by a grant from the Gates Foundation.
  - Through events like Summer Dance (in partnership with the Ordway), America the Beautiful, a photo exhibit mounted at both Hill Reference Library and SPPL, and informative job, career and small business resources programs, the Library offered community members the opportunity to learn and play in Saint Paul.

## Artwork Credits

- Images of Saint Paul Public Library Patrons  
*Laura Truett, photographer*

Cover layout by Therese Scherbel, Saint Paul Public Library.

Saint Paul Library Agency  
2011 Adopted Budget

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Kit Hadley, Director  
Susan Cantu, Accounting Tech.

## **Saint Paul Public Library Agency**

### **Board of Commissioners**

Term of Office	
From	To

#### **Commissioners**

Daniel Bostrom	January 1, 2008	December 31, 2011
Melvin Carter III	January 1, 2008	December 31, 2011
Patrick Harris	January 1, 2008	December 31, 2011
Lee Helgen	January 1, 2008	December 31, 2011
Kathy Lantry	January 1, 2008	December 31, 2011
Russ Stark	January 1, 2008	December 31, 2011
Dave Thune	January 1, 2008	December 31, 2011

#### **Officers**

Chairperson - Patrick Harris

Vice Chairperson - Kathy Lantry

Secretary/Treasurer - Lee Helgen

## Budget Process

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

### January - March

The budget for 2009 is finalized during this time. This includes preparing, printing and distributing books reflecting the 2009 adopted budget. The accounting section of the Office of Financial Services prepares the annual financial report for the previous year (2008). During this time, the “base budget” for the upcoming year (2010) is identified.

### April - June

The Library Director presents a needs and resource assessment to the Library Board with priorities, no later than April 1<sup>st</sup>. Forms, instructions, printouts and the Mayor’s guidelines are distributed. These tools are used to plan for and develop the operating budget. The 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.

The department request for the 2010 budget is submitted to the Office of Financial Services in June. After that, the department’s budget is analyzed by the OFS budget staff. The Mayor meets with the Director to discuss needs, and to ensure the budget meets the service level and taxing objectives that have been established for the City.

### July - September

The budget staff finalizes the Mayor’s recommendation and the Mayor’s proposed budget is produced. The Mayor then presents the recommended budget to the Library Board within one week of the deadline for the City budget presentation, as required by the city charter.

In August, the Library Board begins reviewing the Mayor’s proposed budget. The Board will hold meetings with the Director, 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 Library Board sets the *maximum* property tax levy in September. Governmental units can adjust budgets, resulting in property taxes that are less than, but not more than, the maximum levy.

### October - December

The Library Board 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 “Truth in Taxation” public hearings will be held. State law requires the Library Board to hold a joint meeting with the City, County and School District. This meeting is held in early December. The Library Board then adopts a recommended budget and tax levy for the Library Agency. The adopted budget represents changes made by the Library Board to the Mayor’s proposed budget. The Mayor has veto authority over the Library Board-adopted budget.

# **Overview of Combined City, Library Agency and Debt Service Budgets**

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined  
2010 Adopted vs. 2011 Adopted**

	<b>Property Tax Levy*</b>				Pct of City	Pct of City
	<u>2010 Adopted</u>	<u>2011 Adopted</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>10 Total</u>	<u>11 Total</u>
City of Saint Paul						
General Fund	65,811,437	65,133,601	-677,836	-1.0%	71.1%	70.4%
General Debt Service	9,761,438	9,815,389	53,951	0.6%	10.6%	10.6%
Saint Paul Public Library Agency	16,924,646	17,548,531	623,885	3.7%	18.3%	19.0%
<b>Total (City and Library combined)</b>	<b>92,497,521</b>	<b>92,497,521</b>	<b>0</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Port Authority	2,111,700	2,111,700	0	0.0%		
<b>Overall Levy (City, Library &amp; Port)</b>	<b>94,609,221</b>	<b>94,609,221</b>	<b>0</b>	<b>0.0%</b>		

\* This is the total property tax levy used to determine tax rates. Actual financing available to support the budget is less, due to a 2.5% "shrinkage" allowance for delinquent taxes. The State pays a portion of the tax levy through the Market Value Homestead Credit, which is included in these numbers.

**Local Government Aid Financing**

	<u>2010 Adopted</u>	<u>2011 Adopted</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 10 Total</u>	<u>Pct. of 11 Total</u>
City of Saint Paul						
General Fund	52,471,674	62,505,032	10,033,358	19.1%	100.0%	100.0%
General Debt Service	0	0	0	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	0	0	0	0.0%	0.0%	0.0%
<b>Total (City and Library combined)</b>	<b>52,471,674</b>	<b>62,505,032</b>	<b>10,033,358</b>	<b>19.1%</b>	<b>100.0%</b>	<b>100.0%</b>

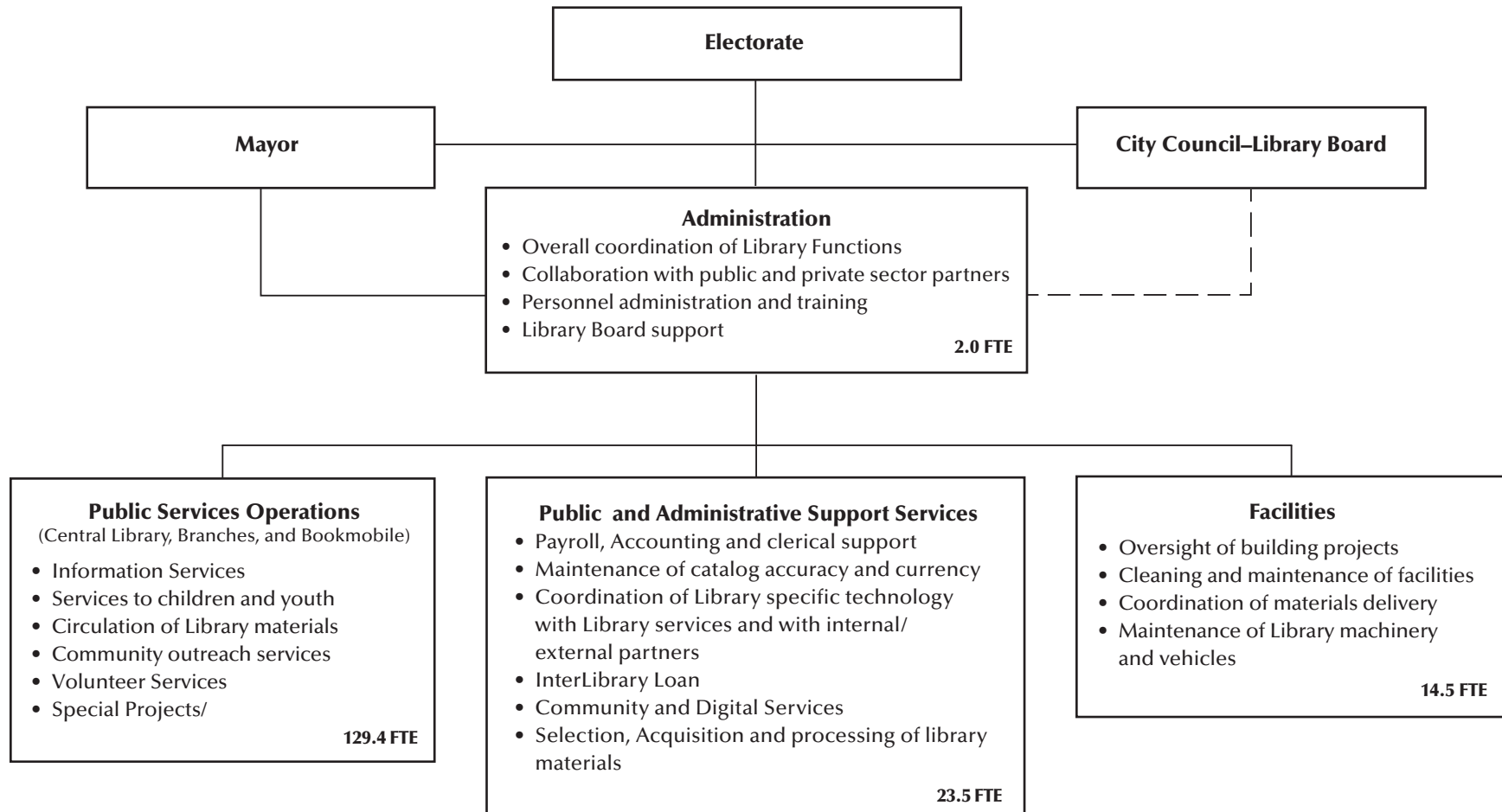
\* As of 2010, the Saint Paul Public Library Agency no longer budgets Local Government Aid as a revenue source.



## **Library Agency Overview**

# Saint Paul Public Library Agency

*The mission of the Saint Paul Public Library Agency is to anticipate and respond to the community's need for information; to facilitate lifelong learning; to stimulate and nurture a desire to read in young people; to provide reading materials to meet the interest of all ages; and to enrich the quality of life in the community.*



**(Total 169.4 FTE)**

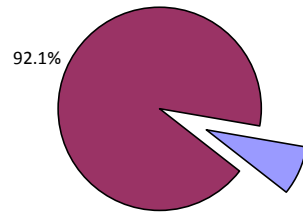
## 2011 Adopted Budget Saint Paul Public Libraries

### Department Description:

Saint Paul's Public Library has long been recognized as one of the community's most cherished assets. We connect people in Saint Paul with the imperative and the joy of learning through a lifetime.

The system is the third largest in the state of Minnesota with a Central Library, 12 branches and a bookmobile, and a collection of over 1 million items. In 2009, there were 2.9 million visits to the Saint Paul Public Library by library users.

### **Public Library Property Tax Supported Spending (including debt service)**



### Department Goals

- Sound stewardship of public and private funds
- Every child ready to read
- All youth ready to succeed in school and work
- Community and individual prosperity
- Active centers for community and civic engagement

### Department Facts

- Total General Fund Budget: \$16,680,085
- Total Special and Debt Fund Budgets: \$2,897,019
- Total FTEs: 169.4
- Items in Saint Paul's Collection: 1,052,784 • Hours open weekly system-wide: 691.5
- In 2009, 405,539 info requests were answered • Homework Center Visits: 19,145
- 121,560 cardholders checked out items in 2009 • 2009 Web Site Visits: 1,898,591
- 22,444 Summer Reading Participants • 1,436 adult programs with 20,132 attendants
- 354 public access computers with 807,476 uses • Total Wireless Connections: 68,452
- Hosted 2,898 children/teen programs attended by 91,828

### Recent Accomplishments

- The Mobile WORKplace collaborated with public and private organizations to provide off-site computer access and job search assistance and training in Spanish, Hmong and Somali. The Mobile WORKplace is equipped with laptops, a printer, scanner, and projector and is funded by a grant from the John S. and James L. Knight Foundation.
- SPPL expanded Summer Reading Program to include eleven Recreation Centers in Saint Paul. Thanks to an IMLS grant and work with Minnesota Children's Museum, Sun Ray has a large literacy environment to increase families' opportunities to engage in early literacy activities.
- The community celebrated opening of the renovated West 7th Branch Library in the West 7th Community Center. Thanks to a CDBG-R grant, we have added a computer lab, increased public access computers from 2 to 15, and updated materials for adults and children. The computers were made possible by a grant from the Gates Foundation.
- Through events like Summer Dance (in partnership with the Ordway), America the Beautiful, a photo exhibit mounted at both Hill Reference Library and SPPL, and informative job, career and small business resources programs, the Library offered community members the opportunity to learn and play in Saint Paul.

## 2011 Adopted Budget

### Saint Paul Public Library Agency

#### Fiscal Summary

	<u>2009 Actual</u>	<u>2010 Adopted</u>	<u>2011 Mayor's Proposed</u>	<u>2011 Adopted</u>	<u>Change from 2010 Adopted</u>	<u>% Change</u>
<b>Spending</b>						
2150: Library General Fund	16,773,021	16,076,740	16,694,148	16,680,085	603,345	3.8%
2500: Library Grants	1,129,627	1,333,996	1,359,445	1,540,944	206,948	15.5%
3200: Library Debt Service	716,800	1,165,075	1,356,075	1,356,075	191,000	16.4%
4200: Library Capital	121,765	15,000	-	-	(15,000)	-100.0%
<b>Financing</b>						
2150: Library General Fund	16,780,319	16,076,740	16,694,148	16,680,085	603,345	3.8%
2500: Library Grants	1,393,624	1,333,996	1,359,445	1,540,944	206,948	15.5%
3200: Library Debt Service	694,725	1,165,075	1,356,075	1,356,075	191,000	16.4%
4200: Library Capital	(590)	15,000	-	-	(15,000)	-100.0%

**CITY OF SAINT PAUL**  
**Department Budget Summary**

Department: PUBLIC LIBRARY

Budget Year: 2011

	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Spending by Fund</u></b>					
2150 LIBRARY AGENCY	14,510,596	16,773,021	16,076,740	16,680,085	603,345
2500 LIBRARY GRANT	961,647	1,129,627	1,333,996	1,540,944	206,948
3200 LIBRARY AGENCY DEBT	2,662,961	716,800	1,165,075	1,356,075	191,000
4200 LIBRARY CAPITAL	1,003,214	121,765	15,000		(15,000)
<b>TOTAL SPENDING BY FUND</b>	<b>19,138,418</b>	<b>18,741,213</b>	<b>18,590,811</b>	<b>19,577,105</b>	<b>986,294</b>
<b><u>Spending by Major Account</u></b>					
EMPLOYEE EXPENSE	10,394,227	10,733,260	10,847,983	11,346,096	498,113
SERVICES	2,169,491	2,044,814	1,949,393	2,347,010	397,617
MATERIALS AND SUPPLIES	2,556,176	2,635,981	2,426,367	2,536,106	109,739
OTHER MISCELLANEOUS	31,329	1,943,494	1,392,965	1,481,232	88,267
CAPITAL OUTLAY	197,082	117,658	309,800	442,215	132,415
DEBT SERVICE	722,050	716,800	1,165,075	1,356,075	191,000
NON OPERATING EXPENSE	3,068,063	549,207	499,228	68,371	(430,857)
<b>TOTAL SPENDING BY MAJOR ACCOUNT</b>	<b>19,138,418</b>	<b>18,741,213</b>	<b>18,590,811</b>	<b>19,577,105</b>	<b>986,294</b>
<b><u>Financing by Major Account</u></b>					
GENERAL FUND REVENUES					
SPECIAL FUND REVENUES					
TAXES	14,143,954	15,191,890	15,935,385	17,196,135	1,260,750
INTERGOVERNMENTAL REVENUE	3,076,498	2,372,001	873,258	259,270	(613,988)
FEES SALES AND SERVICES	63,972	77,714	67,900	67,900	
FINE AND FORFEITURE	341,065	329,361	350,642	340,224	(10,418)
INVESTMENT INCOME	150,766	(6,862)	55,016	25,016	(30,000)
MISCELLANEOUS REVENUE	532,010	903,973	771,585	952,784	181,199
OTHER FINANCING SOURCE NON OPERATING INCOME	640,600				
BUDGET ADJUSTMENTS			537,025	735,775	198,750
<b>TOTAL FINANCING BY MAJOR ACCOUNT</b>	<b>18,948,864</b>	<b>18,868,078</b>	<b>18,590,811</b>	<b>19,577,104</b>	<b>986,293</b>

## Budget Changes Summary

	Change from 2010 Adopted	
	Spending	Financing
<b>2150: Library General Fund</b>		
<u>Mayor's Proposed Changes</u>		
Facilities study to assess library capital asset needs	30,000	-
Current service level spending adjustments, including updates to employee expenses, technical adjustments, one time costs, and central service costs. Financing adjustments reflect the increase in property tax financing for the Library in 2011.	587,408	617,408
<u>Adopted Changes</u>		
Decrease in workers' compensation cost estimate.	(14,063)	(14,063)
	<u>603,345</u>	<u>603,345</u>
<b>2500: Library Grants</b>		
<u>Mayor's Proposed Changes</u>		
Additional MELSA funding to be used for technology driven process improvements at high circulation agencies.	125,315	125,315
Current service level adjustments, including employee expense adjustments, technical adjustments to grant financing for 2011, and central service cost adjustments.	(99,866)	(99,866)
<u>Adopted Changes</u>		
Increase budget for children's collection funded through Cultural STAR	155,749	155,749
Use of fund balance for server replacement	25,750	25,750
	<u>206,948</u>	<u>206,948</u>
<b>3200: Library Debt Service</b>		
<u>Mayor's Proposed Changes</u>		
Current service level adjustments, per the Library's debt service schedule.	191,000	191,000
<u>Adopted Changes</u>		
No changes from 2011 Mayor's Proposed budget.	-	-
	<u>191,000</u>	<u>191,000</u>



## Budget Changes Summary

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	Change from 2010 Adopted	
	Spending	Financing
<b>4200: Library Capital</b>		
<u>Mayor's Proposed Changes</u>		
Eliminated one time use of interest earnings budgeted in 2010.	(15,000)	(15,000)
<u>Adopted Changes</u>		
No changes from 2011 Mayor's Proposed budget.	-	-
	<hr/> (15,000)	<hr/> (15,000)

## **Library Agency General Fund**

# CITY OF SAINT PAUL

## Spending Plan Summary

Department: PUBLIC LIBRARY  
Fund: 2150 LIBRARY AGENCY  
Division: PUBLIC LIBRARY AGENCY

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Spending by Major Account</u></b>										
EMPLOYEE EXPENSE	10,302,249	10,660,988	10,713,608	11,194,416	480,808					
SERVICES	1,770,276	1,836,648	1,731,846	2,111,811	379,965					
MATERIALS AND SUPPLIES	1,878,327	1,783,613	1,697,193	1,781,456	84,263					
OTHER MISCELLANEOUS	30,391	1,942,564	1,392,065	1,481,232	89,167					
CAPITAL OUTLAY	42,800		42,800	42,800						
NON OPERATING EXPENSE	486,552	549,207	499,228	68,371	(430,857)					
<b>TOTAL FOR DIVISION</b>	<b>14,510,596</b>	<b>16,773,021</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>					
<b><u>Spending by Accounting Unit</u></b>										
1033450 LIBRARY ADMINISTRATION	1,276,232	3,281,510	2,697,797	2,005,569	(692,228)				2.00	2.00
1033451 LIBRARY SUPPORT SERVIC	3,022,492	2,956,377	2,721,010	3,154,207	433,197				23.70	23.70
1033452 LIBRARY PUBLIC SERVICE	8,097,286	8,391,536	8,596,341	9,260,882	664,541				126.70	126.70
1033454 LIBRARY MAINTENANCE SE	2,114,586	2,143,598	2,061,592	2,259,427	197,835				14.50	14.50
<b>TOTAL FOR DIVISION</b>	<b>14,510,596</b>	<b>16,773,021</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>				<b>166.90</b>	<b>166.90</b>

**City of Saint Paul**  
**Financing Plan by Department and Accounting Unit**

Department: PUBLIC LIBRARY  
Fund: 2150 Library Agency

Budget Year: 2011

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1033450	LIBRARY ADMINISTRATION	14,397,059	16,780,279	16,076,740	16,680,085	603,345
1033452	LIBRARY PUBLIC SERVICES		40			
<b>TOTAL FOR DEPARTMENT</b>		<b>14,397,059</b>	<b>16,780,319</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>
<b><u>Financing by Major Account</u></b>						
INTERGOVERNMENTAL REVENUE		2,713,692	2,102,018	630,026		(630,026)
MISCELLANEOUS REVENUE			178,040	175,000	175,000	
TAXES		11,683,367	14,500,260	15,271,714	16,505,085	1,233,371
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>14,397,059</b>	<b>16,780,319</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>

**CITY OF SAINT PAUL**  
**Financing by Major Account Group**

Department: PUBLIC LIBRARY  
Company: 2150 LIBRARY AGENCY

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	<u>Change From</u>
						2010 Adopted
40700	MARKET VALUE HOMESTEAD CREDIT	445,748	545,078	630,026		(630,026)
40725	LOCAL GOVERNMENT AID	2,267,200	1,556,079			
40750	CITY SHARE RENT STATE HWY DEPT	744	861			
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>		<b>2,713,692</b>	<b>2,102,018</b>	<b>630,026</b>		<b>(630,026)</b>
42730	OUTSIDE CONTRIBUTION AND DONATIONS		178,000	175,000	175,000	
42930	JURY DUTY PAY REFUND		40			
<b>TOTAL FOR MISCELLANEOUS REVENUE</b>			<b>178,040</b>	<b>175,000</b>	<b>175,000</b>	
40020	CURRENT TAXPAYER	9,251,002	11,491,834	15,271,714	16,419,148	1,147,434
40025	FISCAL DISPARITIES	2,268,010	2,740,883			
40055	PROP TAX 1ST YEAR DELINQUENT	144,795	232,416		85,937	85,937
40060	PROP TAX 2ND YR DELINQUENT	8,949	23,736			
40065	PROP TAX 3RD YR DELINQUENT	7,030	6,150			
40070	PROP TAX 4TH YEAR DELINQUENT	3,581	4,132			
40075	PROP TAX 5TH YEAR DELINQUENT		1,109			
<b>TOTAL FOR TAXES</b>		<b>11,683,367</b>	<b>14,500,260</b>	<b>15,271,714</b>	<b>16,505,085</b>	<b>1,233,371</b>
<b>2150</b>	<b>LIBRARY AGENCY</b>	<b>14,397,059</b>	<b>16,780,319</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>
<b>GRAND TOTAL FOR PUBLIC LIBRARY</b>		<b>14,397,059</b>	<b>16,780,319</b>	<b>16,076,740</b>	<b>16,680,085</b>	<b>603,345</b>

## **Library Agency Revenues/Grants**



**CITY OF SAINT PAUL**  
**Spending Plan Summary**

Department: PUBLIC LIBRARY  
Fund: 2500 LIBRARY GRANT  
Division: PUBLIC LIBRARY AGENCY

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Spending by Major Account</u></b>										
EMPLOYEE EXPENSE	91,812	72,271	134,375	151,680	17,305					
SERVICES	208,660	190,623	217,547	235,200	17,653					
MATERIALS AND SUPPLIES	617,145	852,368	729,174	754,650	25,476					
OTHER MISCELLANEOUS	938	930	900		(900)					
CAPITAL OUTLAY	43,092	13,435	252,000	399,415	147,415					
<b>TOTAL FOR DIVISION</b>	<b>961,647</b>	<b>1,129,627</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>					
<b><u>Spending by Accounting Unit</u></b>										
1033410 LIBRARY REVENUE	371,850	320,369	499,642	538,424	38,782					
1033420 METRO LIBRARY SERVICE	121,512	206,497	130,053	259,270	129,217					
1033422 FRIENDS OF THE LIBRARY	280,915	463,554	455,485	611,234	155,749				1.80	1.80
1033424 PERRIE JONES LIBRARY	77,949	119,569	143,000	112,000	(31,000)				0.70	0.70
1033426 LIBRARY DEMONSTRATION	35,000									
1033445 BILL AND MELINDA GATES			85,800		(85,800)					
1033446 TEACHING LEARNING LIBR	54,474	5,481								
1053403 RELLA HAVENS MEMORIAL	19,947	14,157	20,016	20,016						
<b>TOTAL FOR DIVISION</b>	<b>961,647</b>	<b>1,129,627</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>				<b>2.50</b>	<b>2.50</b>

**City of Saint Paul**  
**Financing Plan by Department and Accounting Unit**

Department: PUBLIC LIBRARY  
Fund: 2500 Library Grant

Budget Year: 2011

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1033410	LIBRARY REVENUE	483,307	496,011	499,642	538,424	38,782
1033420	METRO LIBRARY SERVICE AGENCY	179,825	245,072	130,053	259,270	129,217
1033422	FRIENDS OF THE LIBRARY	335,060	520,461	455,485	611,234	155,749
1033424	PERRIE JONES LIBRARY	111,000	110,795	143,000	112,000	(31,000)
1033426	LIBRARY DEMONSTRATION PROJECT	35,000				
1033445	BILL AND MELINDA GATES GRANT			85,800		(85,800)
1033446	TEACHING LEARNING LIBRARY	54,474	5,481			
1053403	RELLA HAVENS MEMORIAL	25,312	15,803	20,016	20,016	
<b>TOTAL FOR DEPARTMENT</b>		<b>1,223,978</b>	<b>1,393,624</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>
<b><u>Financing by Major Account</u></b>						
	BUDGET ADJUSTMENTS			83,000	75,750	(7,250)
	FEES SALES AND SERVICES	63,972	77,714	67,900	67,900	
	FINE AND FORFEITURE	341,065	329,361	350,642	340,224	(10,418)
	INTERGOVERNMENTAL REVENUE	261,619	244,813	215,853	259,270	43,417
	INVESTMENT INCOME	25,312	15,803	20,016	20,016	
	MISCELLANEOUS REVENUE	532,010	725,933	596,585	777,784	181,199
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>1,223,978</b>	<b>1,393,624</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>

**CITY OF SAINT PAUL**  
**Financing by Major Account Group**

Department: PUBLIC LIBRARY  
Company: 2500 LIBRARY GRANT

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	<u>Change From</u>
						2010 Adopted
31080	UNDESIGNATED FUND BALANCE			33,000		(33,000)
39005	USE OF FUND BALANCE			50,000	75,750	25,750
<b>TOTAL FOR BUDGET ADJUSTMENTS</b>				<b>83,000</b>	<b>75,750</b>	<b>(7,250)</b>
40930	COMMISSIONS VENDING MACHINE	210	245			
41040	LIBRARY MATERIAL RENTAL	277	333	500	500	
41045	LIBRARY FEE NON RESIDENT CARD	278	177	300	300	
41050	LIBRARY FEE RESEARCH	519	528	600	600	
41055	LIBRARY FEE OTHER	42	28	4,000	4,000	
41065	LIBRARY USED MATERIALS	25,907	25,305	27,000	27,000	
41070	LIBRARY DUPLICATING	36,085	36,099	35,500	35,500	
42285	MISCELLANEOUS SERVICES	653	15,000			
<b>TOTAL FOR FEES SALES AND SERVICES</b>		<b>63,972</b>	<b>77,714</b>	<b>67,900</b>	<b>67,900</b>	
42425	LIBRARY OVERDUE FINES	295,659	284,301	295,642	295,224	(418)
42430	LIBRARY LOST DAMAGE FINE	45,405	45,060	55,000	45,000	(10,000)
<b>TOTAL FOR FINE AND FORFEITURE</b>		<b>341,065</b>	<b>329,361</b>	<b>350,642</b>	<b>340,224</b>	<b>(10,418)</b>
40485	OTHER FED DIR GRANT IN AID	54,474	5,481			
40540	OTHER FED DIR GRANTS STATE	35,000	1,634			
40600	OTHER STATE GRANT			85,800		(85,800)
40830	MELSA	172,145	237,697	130,053	259,270	129,217
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>		<b>261,619</b>	<b>244,813</b>	<b>215,853</b>	<b>259,270</b>	<b>43,417</b>
42515	INTEREST ON INVESTMENT	18,165	15,984	20,016	20,016	
42530	FAIR VALUE OF INVESTMENT	7,148	(180)			
<b>TOTAL FOR INVESTMENT INCOME</b>		<b>25,312</b>	<b>15,803</b>	<b>20,016</b>	<b>20,016</b>	

**CITY OF SAINT PAUL**  
**Financing by Major Account Group**

Department: PUBLIC LIBRARY  
Company: 2500 LIBRARY GRANT

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	<u>Change From</u>
						2010 Adopted
42730	OUTSIDE CONTRIBUTION AND DONATIONS	457,278	631,372	572,985	724,984	151,999
42770	CONTRIBUTION DEBT SERVICE	29,847	2,015	2,000	2,000	
42840	REFUNDS OVERPAYMENTS	2,505	12,113	750	750	
42865	E RATE REFUNDS				40,000	40,000
42885	CASH OVER OR SHORT	(19)	(579)	50	50	
42920	OTHER MISC REVENUE	42,399	81,012	20,800	10,000	(10,800)
<b>TOTAL FOR MISCELLANEOUS REVENUE</b>		<b>532,010</b>	<b>725,933</b>	<b>596,585</b>	<b>777,784</b>	<b>181,199</b>
<b>2500</b>	<b>LIBRARY GRANT</b>	<b>1,223,978</b>	<b>1,393,624</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>
<b>GRAND TOTAL FOR PUBLIC LIBRARY</b>		<b>1,223,978</b>	<b>1,393,624</b>	<b>1,333,996</b>	<b>1,540,944</b>	<b>206,948</b>

## **Library Agency Debt Service**

# CITY OF SAINT PAUL

## Spending Plan Summary

Department: PUBLIC LIBRARY  
Fund: 3200 LIBRARY AGENCY DEBT  
Division: PUBLIC LIBRARY AGENCY

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Spending by Major Account</u></b>										
DEBT SERVICE	722,050	716,800	1,165,075	1,356,075	191,000					
NON OPERATING EXPENSE	1,940,911									
<b>TOTAL FOR DIVISION</b>	<b>2,662,961</b>	<b>716,800</b>	<b>1,165,075</b>	<b>1,356,075</b>	<b>191,000</b>					
<b><u>Spending by Accounting Unit</u></b>										
1083400 LIBRARY PY DEBT SERVIC	1,940,911									
1083401 LIBRARY SUBS YEAR DEBT			454,025	651,025	197,000					
1083402 LIBRARY DEBT-2004 BOND	722,050	716,800	711,050	705,050	(6,000)					
<b>TOTAL FOR DIVISION</b>	<b>2,662,961</b>	<b>716,800</b>	<b>1,165,075</b>	<b>1,356,075</b>	<b>191,000</b>					



**City of Saint Paul**  
**Financing Plan by Department and Accounting Unit**

Department: PUBLIC LIBRARY  
Fund: 3200 Library Agency Debt

Budget Year: 2011

		2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	Change From 2010 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1083400	LIBRARY PY DEBT SERVICE	2,740,123	787,931	711,050	705,050	(6,000)
1083401	LIBRARY SUBS YEAR DEBT			454,025	651,025	197,000
1083402	LIBRARY DEBT-2004 BONDS	(91,035)	(93,206)			
<b>TOTAL FOR DEPARTMENT</b>		<b>2,649,087</b>	<b>694,725</b>	<b>1,165,075</b>	<b>1,356,075</b>	<b>191,000</b>
<b><u>Financing by Major Account</u></b>						
BUDGET ADJUSTMENTS				454,025	660,025	206,000
INTERGOVERNMENTAL REVENUE		101,187	25,170	27,379		(27,379)
INVESTMENT INCOME		87,313	(22,075)	20,000	5,000	(15,000)
TAXES		2,460,587	691,630	663,671	691,050	27,379
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>2,649,087</b>	<b>694,725</b>	<b>1,165,075</b>	<b>1,356,075</b>	<b>191,000</b>

**CITY OF SAINT PAUL**  
**Financing by Major Account Group**

Department: PUBLIC LIBRARY  
 Company: 3200 LIBRARY AGENCY DEBT

Budget Year: 2011

Account	Account Description	2008 Actuals	2009 Actuals	2010 Adopted	2011 Adopted	<u>Change From</u>
						2010 Adopted
39005	USE OF FUND BALANCE			454,025	660,025	206,000
<b>TOTAL FOR BUDGET ADJUSTMENTS</b>				<b>454,025</b>	<b>660,025</b>	<b>206,000</b>
40700	MARKET VALUE HOMESTEAD CREDIT	101,187	25,170	27,379		(27,379)
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>				<b>27,379</b>		<b>(27,379)</b>
42515	INTEREST ON INVESTMENT	51,077	8,168	20,000	5,000	(15,000)
42530	FAIR VALUE OF INVESTMENT	36,236	(30,243)			
<b>TOTAL FOR INVESTMENT INCOME</b>				<b>20,000</b>	<b>5,000</b>	<b>(15,000)</b>
40020	CURRENT TAXPAYER	2,460,587	691,630	663,671	691,050	27,379
<b>TOTAL FOR TAXES</b>				<b>663,671</b>	<b>691,050</b>	<b>27,379</b>
3200	LIBRARY AGENCY DEBT	2,649,087	694,725	1,165,075	1,356,075	191,000
<b>GRAND TOTAL FOR PUBLIC LIBRARY</b>				<b>1,165,075</b>	<b>1,356,075</b>	<b>191,000</b>

## 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, personal 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 activities, a specific and distinguishable budgetary unit of work or service. Activities are detailed levels of budget spending authority created to accomplish the approved objectives of the fund.

**Accounting Unit Number:** A seven (7)-digit number which uniquely identifies the accounting unit. The first digit indicates the fund type, while the second digit indicates the department.

**ALA:** The American Library Association is a national organization for library staff.

**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 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.

**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.

**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*.

**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 (Company):** 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. In the City's new ERP software, the system term "Company" is used. For the purposes of the City of Saint Paul, "Company" is equivalent to Fund.

**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 (Company) Number:** A four-digit number which uniquely identifies the fund. For example, the general fund is fund number 2150. See *Activity Number*.

## Glossary – Continued

*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*.

*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 Public Library Agency.

*IMLS:* The Institute of Museum and Library Services is a federal grant-making agency supporting the nation's museums and libraries. It was created by the Museum and Library Services Act of 1996.

*LGA:* Acronym for local government aid. See *State Aids*.

*LSTA:* Library Services and Technology Act of 1996, a section of the federal Museum and Library Services Act, promotes access to library services for people of all ages. The funds are distributed to State Library Agencies according to a formula based on population. The state agencies may further distribute the funds to individual libraries through a series of sub-grants.

*MELSA:* The Metropolitan Library Services Agency, serving the nine public library systems in the metropolitan area, is one of twelve Regional Public Library Systems in Minnesota. The Regional Public Library Systems are multi-county public library service agencies that provide free access to all residents of the region without discrimination and are organized under the provisions of Minnesota Statutes 134.317 or 471.59.

*MINITEX:* The MINITEX Library Information Network is a publicly supported network of academic, public, state government, and special libraries working cooperatively to improve library service for their users. The MINITEX program is funded by the Minnesota Legislature through the Minnesota Higher Education Services Office (MHESO). Programs for Minnesota public libraries are funded through a contract with the Minnesota Office of Library Development and Services.

*MLS:* The Master of Library Science is the primary professional degree for librarians.

*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.

*PJ:* Perrie Jones, a former Saint Public Library director, made a bequest of her estate to the Library to be used for staff training and development and outreach

services. The fund is administered through the Friends of the Saint Paul Public Library and the Perrie Jones Library Fund Advisory Board.

*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.

*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.

*Market Value Homestead Credit (MVHC).* The MVHC program reduces the property tax owed on a homestead property by 0.4% of the homestead's market value, up to a maximum per property of \$304. The maximum credit of \$304 occurs at a market value of \$76,000. For homesteads with market values over \$76,000, the credit is reduced by 0.09% of the excess market value. Homesteads with market value of \$413,778 and higher do not receive any credit. On each homeowner's property tax bill, the market value homestead credit is allocated to the local taxing districts according to the share of the total tax rate that each taxing district represents.

*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.

*VISTA:* Volunteers in Service to America are college age individuals who work for a nominal salary in public service locations.