



The Most Livable
City in America

Saint Paul, Minnesota

2011 Proposed 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.

- 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
-
- 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 held at both James J. 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

Saint Paul Library Agency
2011 Proposed Budget

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CITY OF SAINT PAUL

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August 18, 2010

Honorable Library Agency Board Members,

I am pleased to formally transmit to you my 2011 budget for the Saint Paul Library Agency.

This budget continues our commitment to change the way we approach education in our community. In partnership with the Saint Paul Public School District, the Library Agency and the Parks and Recreation Department will lead the City's efforts to provide high quality learning opportunities for children throughout the City. In partnership with Ramsey County, the John S. and James L. Knight Foundation, and community organizations, the Library Agency is expanding opportunities for workforce skill building and education.

- We will deliver new services using new communication tools. Last week, we launched LinkUpSaintPaul.org, an innovative website that connects parents and youth with activities offered by the City, the School District and more than 125 community organizations.
- We will strengthen the partnership with the Saint Paul Public School Foundation's Tutoring Partnership.
- We will expand the activities of the Doorway to inspire teens to prepare for college and career.
- We will expand bilingual services and workforce development as the Library brings laptops out into the community and provides classes on computer literacy in Somali, Spanish, Hmong, Karen and English.

Thank you for your continued leadership, support and commitment to Saint Paul. I look forward to working with you on this important budget for our great city.

Sincerely,

Christopher B. Coleman
Mayor

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 2010 is finalized during this time. This includes preparing, printing and distributing books reflecting the 2010 adopted budget. The accounting section of the Office of Financial Services prepares the annual financial report for the previous year (2009). During this time, the “base budget” for the upcoming year (2011) is identified.

April - June

The Library Director presents a needs and resource assessment to the Library Board with priorities, no later than April 1st. 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 2011 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.

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**City and Library Agency
Composite Summary**

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

	Property Tax Levy*				Pct of City	Pct of City
	<u>2010 Adopted</u>	<u>2011 Proposed</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%
Total (City and Library combined)	92,497,521	92,497,521	0	0.0%	100.0%	100.0%
Port Authority	2,111,700	2,111,700	0	0.0%		
Overall Levy (City, Library & Port)	94,609,221	94,609,221	0	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 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

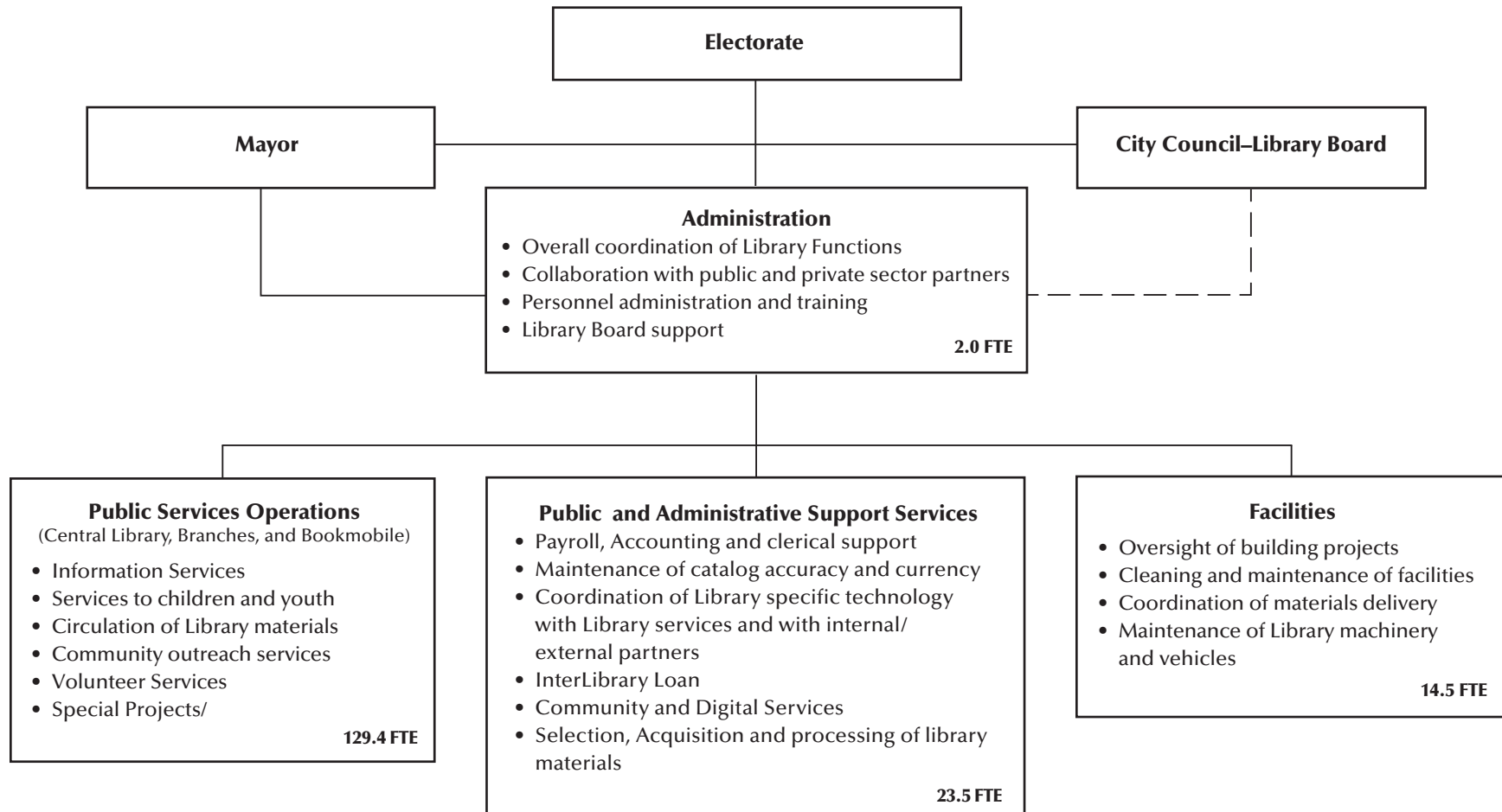
	<u>2010 Adopted</u>	<u>2011 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 10 Total</u>	<u>Pct. of 11 Total</u>
City of Saint Paul						
General Fund	52,471,674	62,505,032	10,033,358	19.1%	100.0%	100.0%
General Debt Service	0	0	0	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	0	0	0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

* 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)

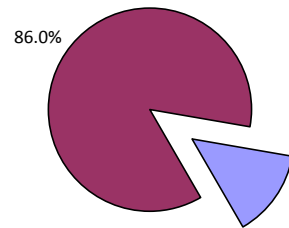
2011 Mayor's Proposed Budget Saint Paul Public Libraries

Department Description:

Saint Paul's Public Library has long been recognized as one of the community's most cherished assets. The library exists 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 interests of all ages; and to enrich the quality of life in the community.

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 Facts

- Total General Fund Budget: \$16,694,148
- Total Special and Debt Fund Budgets: \$1,359,445
- 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

Department Goals

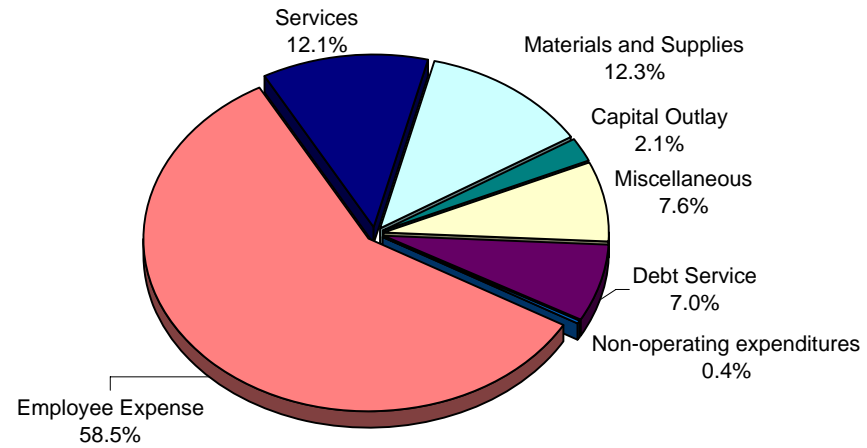
- Sound stewardship of public and private funds
- Every child ready to read
- All youth ready to succeed in school and work
- Community and individual prosperity
- Active centers for community and civic engagement

Recent Accomplishments

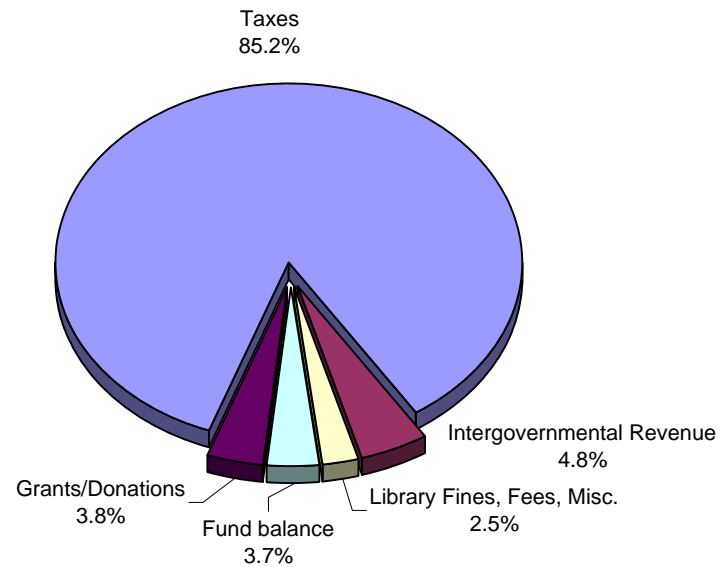
- The Mobile WORKplace collaborated with public and private organizations to provide off-site computer access and job search assistance and training in Spanish, Hmong and Somali. The Mobile WORKplace is equipped with laptops, a printer, scanner, and projector and is funded by a grant from the John S. 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.

Summary - Spending and Financing

2011 Proposed Spending By Major Object



2011 Proposed Revenue By Source



Composite Summary - Total Budget

City of Saint Paul: All Funds			
Composite Plan	2009 Actual*	2010 Adopted*	2011 Proposed Budget
City General Fund	212,100,909	211,065,203	216,646,096
Library General Fund (a)	16,773,021	16,076,740	16,694,148
City Special Funds	218,037,919	242,495,420	235,328,166
Library Special Funds (a)	1,129,627	1,333,996	1,359,445
Operating Subtotal:	<u>448,041,477</u>	<u>470,971,359</u>	<u>470,027,856</u>
City Debt Service Funds	49,522,253	60,318,045	60,176,741
Library Debt Service Funds (a)	716,800	1,165,075	1,356,075
Debt Service Subtotal:	<u>50,239,053</u>	<u>61,483,120</u>	<u>61,532,816</u>
Grand Total:	<u><u>498,280,530</u></u>	<u><u>532,454,479</u></u>	<u><u>531,560,672</u></u>
Less Transfers	(68,391,425)	(49,991,897)	(45,690,650)
Less Subsequent Year Debt	0	(13,246,007)	(16,290,958)
Adjusted Spending Plan:	<u><u>429,889,106</u></u>	<u><u>469,216,575</u></u>	<u><u>469,579,064</u></u>
City Capital Improvements	61,838,168	112,680,000	72,501,000
Library Capital Improvements (a)	121,765	15,000	0
Capital Improvements Subtotal:	<u>61,959,933</u>	<u>112,695,000</u>	<u>72,501,000</u>
<p>* In 2011, the City of Saint Paul moved to a new Chart of Accounts. Pervious years' data is reported as if the new chart had been in place in 2009 and 2010.</p> <p>(a) Saint Paul Libraries became independent (the Library Agency) effective in 2004 and are no longer a part of the City of Saint Paul's operating and debt service budgets. Information is included here in the Composite Summary section for reference. The Saint Paul Public Libraries also publishes its own budget book each year.</p>			

2011 Mayor's Proposed Budget

Saint Paul Public Libraries

Fiscal Summary

	<u>2009 Actual</u>	<u>2010 Adopted</u>	<u>2011 Proposed</u>	<u>Change</u>	<u>% Change</u>
Spending					
2150: Library General Fund	16,773,021	16,076,740	16,694,148	617,408	3.8%
2500: Library Grants	1,129,627	1,333,996	1,359,445	25,449	1.9%
3200: Library Debt Service	716,800	1,165,075	1,356,075	191,000	16.4%
4200: Library Capital	121,765	15,000	-	(15,000)	-100.0%
Financing					
2150: Library General Fund	16,780,319	16,076,740	16,694,148	617,408	3.8%
2500: Library Grants	1,393,624	1,333,996	1,359,445	25,449	1.9%
3200: Library Debt Service	694,725	1,165,075	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	2009	2010	2011 Mayor's	Change From
		Actuals	Actuals	Adopted	Proposed	2010 Adopted
<u>Spending by Fund</u>						
2150	LIBRARY AGENCY	14,510,596	16,773,021	16,076,740	16,694,148	617,408
2500	LIBRARY GRANT	961,647	1,129,627	1,333,996	1,359,445	25,449
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)
TOTAL SPENDING BY FUND		19,138,418	18,741,213	18,590,811	19,409,669	818,858
<u>Spending by Major Account</u>						
	EMPLOYEE EXPENSE	10,394,227	10,733,260	10,847,983	11,360,159	512,176
	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	2,380,357	(46,010)
	OTHER MISCELLANEOUS	31,329	1,943,494	1,392,965	1,481,232	88,267
	CAPITAL OUTLAY	197,082	117,658	309,800	416,465	106,665
	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)
TOTAL SPENDING BY MAJOR ACCOUNT		19,138,418	18,741,213	18,590,811	19,409,669	818,858
<u>Financing by Major Account</u>						
GENERAL FUND REVENUES						
SPECIAL FUND REVENUES						
	TAXES	14,143,954	15,191,890	15,935,385	16,546,167	610,782
	INTERGOVERNMENTAL REVENUE	3,076,498	2,372,001	873,258	923,301	50,043
	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	797,035	25,450
	OTHER FINANCING SOURCE NON OPERATING INCOME	640,600				
	BUDGET ADJUSTMENTS			537,025	710,025	173,000
TOTAL FINANCING BY MAJOR ACCOUNT		18,948,864	18,868,078	18,590,811	19,409,668	818,857

Budget Changes Summary

	Change from 2010 Adopted	
	Spending	Financing
2150: Library General Fund		
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>617,408</u>	<u>617,408</u>
2500: Library Grants		
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>25,449</u>	<u>25,449</u>
3200: Library Debt Service		
Current service level adjustments, per the Library's debt service schedule.	<u>191,000</u>	<u>191,000</u>
	191,000	191,000
4200: Library Capital		
Eliminated the one time use of interest earnings budgeted in 2010.	<u>(15,000)</u>	<u>(15,000)</u>
	(15,000)	(15,000)

Library Agency General Fund

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

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

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	10,302,249	10,660,988	10,713,608	11,208,479	494,871					
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)					
TOTAL FOR DIVISION	14,510,596	16,773,021	16,076,740	16,694,148	617,408					
<u>Spending by Accounting Unit</u>										
1033450 LIBRARY ADMINISTRATIO	1,276,232	3,281,510	2,697,797	2,019,632	(678,165)				2.00	2.00
1033451 LIBRARY SUPPORT SERVI	3,022,492	2,956,377	2,721,010	3,154,207	433,197				23.70	23.70
1033452 LIBRARY PUBLIC SERVIC	8,097,286	8,391,536	8,596,341	9,260,882	664,541				126.70	126.70
1033454 LIBRARY MAINTENANCE S	2,114,586	2,143,598	2,061,592	2,259,427	197,835				14.50	14.50
TOTAL FOR DIVISION	14,510,596	16,773,021	16,076,740	16,694,148	617,408				166.90	166.90

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 Mayor's	Change From 2010 Adopted
<u>Financing by Accounting Unit</u>						
1033450	LIBRARY ADMINISTRATION	14,397,059	16,780,279	16,076,740	16,694,148	617,408
1033452	LIBRARY PUBLIC SERVICES		40			
TOTAL FOR DEPARTMENT		14,397,059	16,780,319	16,076,740	16,694,148	617,408
<u>Financing by Major Account</u>						
INTERGOVERNMENTAL REVENUE		2,713,692	2,102,018	630,026	637,212	7,186
MISCELLANEOUS REVENUE			178,040	175,000	175,000	
TAXES		11,683,367	14,500,260	15,271,714	15,881,936	610,222
TOTAL BY MAJOR ACCOUNT GROUP		14,397,059	16,780,319	16,076,740	16,694,148	617,408

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 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
40700	MARKET VALUE HOMESTEAD CREDIT	445,748	545,078	630,026	637,212	7,186
40725	LOCAL GOVERNMENT AID	2,267,200	1,556,079			
40750	CITY SHARE RENT STATE HWY DEPT	744	861			
TOTAL FOR INTERGOVERNMENTAL REVENUE		2,713,692	2,102,018	630,026	637,212	7,186
42730	OUTSIDE CONTRIBUTION AND DONATIONS		178,000	175,000	175,000	
42930	JURY DUTY PAY REFUND		40			
TOTAL FOR MISCELLANEOUS REVENUE			178,040	175,000	175,000	
40020	CURRENT TAXPAYER	9,251,002	11,491,834	15,271,714	15,781,936	510,222
40025	FISCAL DISPARITIES	2,268,010	2,740,883			
40055	PROP TAX 1ST YEAR DELINQUENT	144,795	232,416		100,000	100,000
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			
TOTAL FOR TAXES		11,683,367	14,500,260	15,271,714	15,881,936	610,222
2150	LIBRARY AGENCY	14,397,059	16,780,319	16,076,740	16,694,148	617,408

Library Agency Revenues/Grants

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

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

Budget Year: 2011

	Spending					Personnel				
	2008 Actuals	2009 Actuals	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted	2008 Adopted	2009 Adopted	2010 Adopted	2011 Mayor's Proposed	Change From 2010 Adopted
<u>Spending by Major Account</u>										
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	598,901	(130,273)					
OTHER MISCELLANEOUS	938	930	900		(900)					
CAPITAL OUTLAY	43,092	13,435	252,000	373,665	121,665					
TOTAL FOR DIVISION	961,647	1,129,627	1,333,996	1,359,445	25,449					
<u>Spending by Accounting Unit</u>										
1033410 LIBRARY REVENUE	371,850	320,369	499,642	512,674	13,032					
1033420 METRO LIBRARY SERVICE	121,512	206,497	130,053	259,270	129,217					
1033422 FRIENDS OF THE LIBRAR	280,915	463,554	455,485	455,485	0				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 GATE			85,800		(85,800)					
1033446 TEACHING LEARNING LIB	54,474	5,481								
1053403 RELLA HAVENS MEMORIAL	19,947	14,157	20,016	20,016						
TOTAL FOR DIVISION	961,647	1,129,627	1,333,996	1,359,445	25,449				2.50	2.50

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 Mayor's	Change From 2010 Adopted
<u>Financing by Accounting Unit</u>						
1033410	LIBRARY REVENUE	483,307	496,011	499,642	512,674	13,032
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	455,485	
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	
TOTAL FOR DEPARTMENT		1,223,978	1,393,624	1,333,996	1,359,445	25,449
<u>Financing by Major Account</u>						
	BUDGET ADJUSTMENTS			83,000	50,000	(33,000)
	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	622,035	25,450
TOTAL BY MAJOR ACCOUNT GROUP		1,223,978	1,393,624	1,333,996	1,359,445	25,449

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 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
31080	UNDESIGNATED FUND BALANCE			33,000		(33,000)
39005	USE OF FUND BALANCE			50,000	50,000	
TOTAL FOR BUDGET ADJUSTMENTS				83,000	50,000	(33,000)
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			
TOTAL FOR FEES SALES AND SERVICES		63,972	77,714	67,900	67,900	
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)
TOTAL FOR FINE AND FORFEITURE		341,065	329,361	350,642	340,224	(10,418)
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
TOTAL FOR INTERGOVERNMENTAL REVENUE		261,619	244,813	215,853	259,270	43,417
42515	INTEREST ON INVESTMENT	18,165	15,984	20,016	20,016	
42530	FAIR VALUE OF INVESTMENT	7,148	(180)			
TOTAL FOR INVESTMENT INCOME		25,312	15,803	20,016	20,016	

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 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
42730	OUTSIDE CONTRIBUTION AND DONATIONS	457,278	631,372	572,985	569,235	(3,750)
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)
TOTAL FOR MISCELLANEOUS REVENUE		532,010	725,933	596,585	622,035	25,450
2500	LIBRARY GRANT	1,223,978	1,393,624	1,333,996	1,359,445	25,449

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Library Agency Debt Service

CITY OF SAINT PAUL
Spending Plan Summary
2011 Mayor's Proposed

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

Budget Year: 2011

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

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 Mayor's	Change From 2010 Adopted
<u>Financing by Accounting Unit</u>						
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)			
TOTAL FOR DEPARTMENT		2,649,087	694,725	1,165,075	1,356,075	191,000
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				454,025	660,025	206,000
INTERGOVERNMENTAL REVENUE		101,187	25,170	27,379	26,819	(560)
INVESTMENT INCOME		87,313	(22,075)	20,000	5,000	(15,000)
TAXES		2,460,587	691,630	663,671	664,231	560
TOTAL BY MAJOR ACCOUNT GROUP		2,649,087	694,725	1,165,075	1,356,075	191,000

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 Mayor's Proposed	<u>Change From</u>
						2010 Adopted
39005	USE OF FUND BALANCE			454,025	660,025	206,000
TOTAL FOR BUDGET ADJUSTMENTS				454,025	660,025	206,000
40700	MARKET VALUE HOMESTEAD CREDIT	101,187	25,170	27,379	26,819	(560)
TOTAL FOR INTERGOVERNMENTAL REVENUE				27,379	26,819	(560)
42515	INTEREST ON INVESTMENT	51,077	8,168	20,000	5,000	(15,000)
42530	FAIR VALUE OF INVESTMENT	36,236	(30,243)			
TOTAL FOR INVESTMENT INCOME				20,000	5,000	(15,000)
40020	CURRENT TAXPAYER	2,460,587	691,630	663,671	664,231	560
TOTAL FOR TAXES				663,671	664,231	560
3200	LIBRARY AGENCY DEBT	2,649,087	694,725	1,165,075	1,356,075	191,000
GRAND TOTAL FOR PUBLIC LIBRARY				18,575,811	19,409,668	833,857

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.