



2012 Proposed Budget Saint Paul Public Library



SAINT PAUL
PUBLIC
LIBRARY

Kit Hadley, Library Director
Mayor Christopher B. Coleman

Cover Photo

In the foreground of this aerial photo is Central Library. Built in 1917 and renovated in 2002, Central Library is listed on the National Register of Historic Places and had over 288,400 visitors in 2010.

Behind Central Library are Rice Park and the Landmark Center.

Saint Paul Library Agency
2012 Proposed Budget

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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

Todd Hurley, Director
Betsy Hammer, Budget Assistant



Saint Paul Public Library Agency
Business Office
90 West 4th Street
Saint Paul, MN 55102-1658
(651) 266-7073
Website: www.sppl.org

Kit Hadley, Director
Susan Cantu, Accounting Tech.



CITY OF SAINT PAUL

Christopher B. Coleman, Mayor

390 City Hall

15 West Kellogg Boulevard

Saint Paul, Minnesota 55102

Telephone: (651) 266-8510

Facsimile: (651) 266-8513

August 19, 2011

Honorable Library Agency Board Members,

I am pleased to submit to you my 2012 budget for the Saint Paul Library Agency.

Although this budget includes reductions to the Library, our commitment to delivering a forward-looking Library responsive to the learning needs of Saint Paul's residents is undiminished.

- World language storytimes, begun in 2011, will continue in 2012 in libraries and in the community.
- In order to create the foundation for measuring the impact of tutoring and homework assistance on student achievement, the Library will begin using Cityspan, the data gathering system for Promise Neighborhood and Sprockets, in selected programs.
- E-book titles, digital music, and mobile communication will be expanded even as the collection budget is reduced.
- WORKplace services, which expanded in 2011, will be maintained, including digital literacy classes in multiple languages.
- A teen technology and media literacy initiative will be launched.

Thank you for your continued leadership, support and commitment to Saint Paul.

Sincerely,

Christopher B. Coleman
Mayor

Saint Paul Public Library Agency

Board of Commissioners

	Term of Office	
	From	To
<u>Commissioners</u>		
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 Minnesota law, the City charter, and the legislative code. The process to develop the budget commences in February.

January - March

The budget for 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

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 following year’s 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 budget and property tax public hearings will be held. State law requires a meeting be held to give residents the opportunity to comment on the information in their notices.

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
2011 Adopted vs. 2012 Proposed**

	Property Tax Levy*				Pct of City	Pct of City
	<u>2011 Adopted</u>	<u>2012 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>11 Total</u>	<u>12 Total</u>
City of Saint Paul						
General Fund	65,133,176	72,538,404	7,405,228	11.4%	70.4%	73.1%
General Debt Service	9,815,423	10,035,547	220,124	2.2%	10.6%	10.1%
Saint Paul Public Library Agency	17,548,921	16,673,168	(875,753)	-5.0%	19.0%	16.8%
Total (City and Library combined)	92,497,520	99,247,119	6,749,599	7.3%	100.0%	100.0%
Port Authority	2,111,700	1,511,700	(600,000)	-28.4%		
Overall Levy (City, Library & Port)	94,609,220	100,758,819	6,149,599	6.5%		

* This is the total property tax levy used to determine tax rates. Actual financing available to support the budget is less, due to a 2.5% "shrinkage" allowance for delinquent taxes.

Local Government Aid Financing

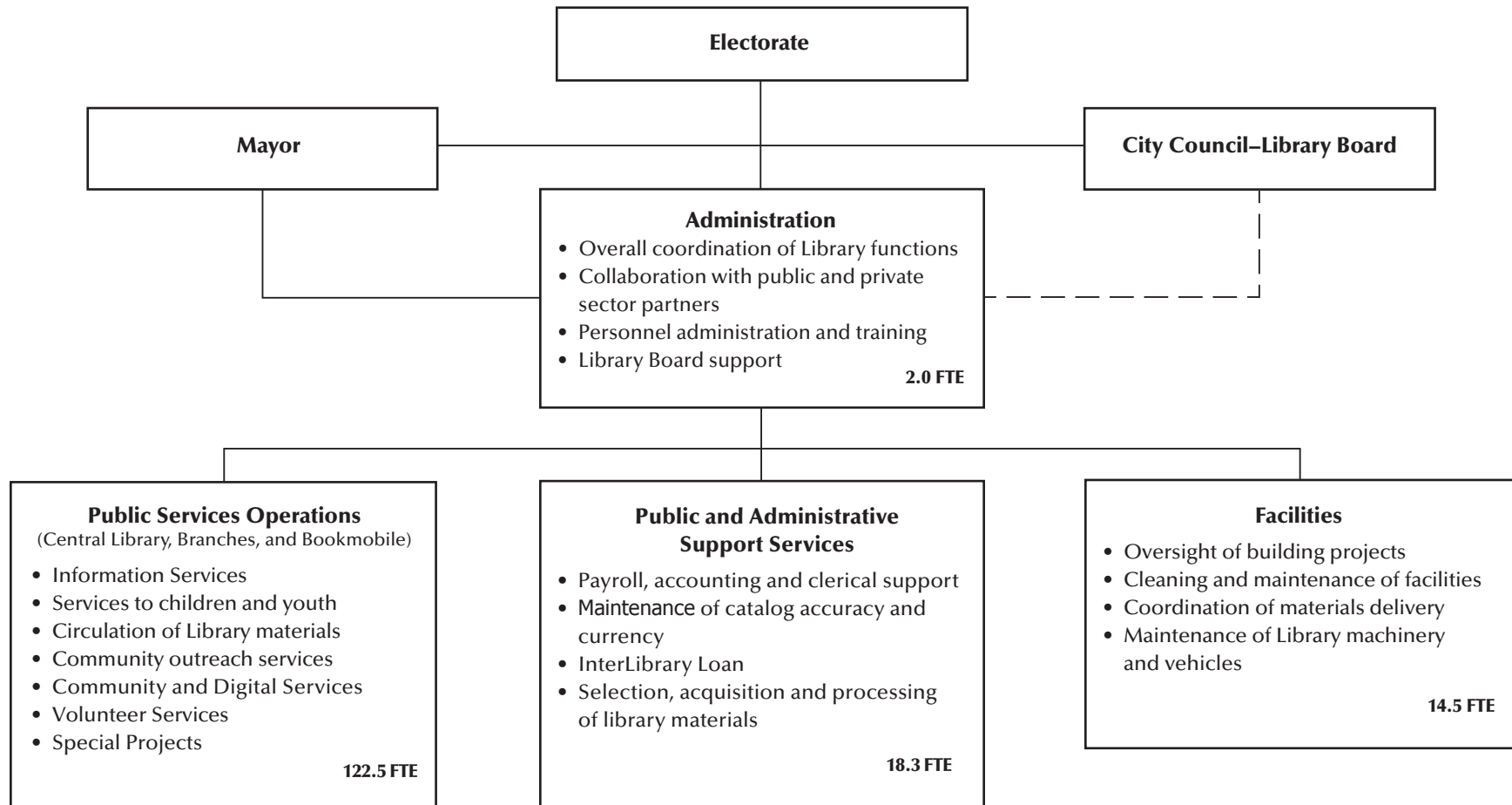
	<u>2011 Adopted</u>	<u>2012 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 11 Total</u>	<u>Pct. of 12 Total</u>
City of Saint Paul						
General Fund	62,505,032	50,320,488	(12,184,544)	-19.5%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
Total (City and Library combined)	62,505,032	50,320,488	(12,184,544)	-19.5%	100.0%	100.0%

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

Library Agency Overview

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 157.3 FTE)

2012 Mayor's Proposed Budget

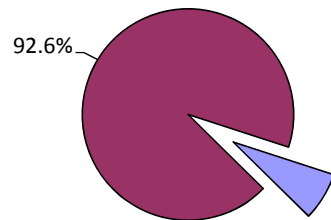
Library Agency

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 2010, there were 2.6 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: 15,536,288
- Total Special Fund Budget: 1,316,025
- Total FTEs: 157.30
- Items in St. Paul's Collection: 1,049,883 ● 2012 hours open weekly system-wide: 644
- In 2010, 484,487 info requests were answered ● Homework Center Visits: 18,421
- 85,982 cardholders checked out items in 2010 ● 2010 Web Site Visits: 1,767,801
- 20,651 Summer Reading Participants ● 2,379 adult programs with 22,267 attendants
- 392 public access computers with 413,920 uses ● Total Wireless Connections: 41,074
- Hosted 1,622 children/teen programs attended by 78,468

Department Goals

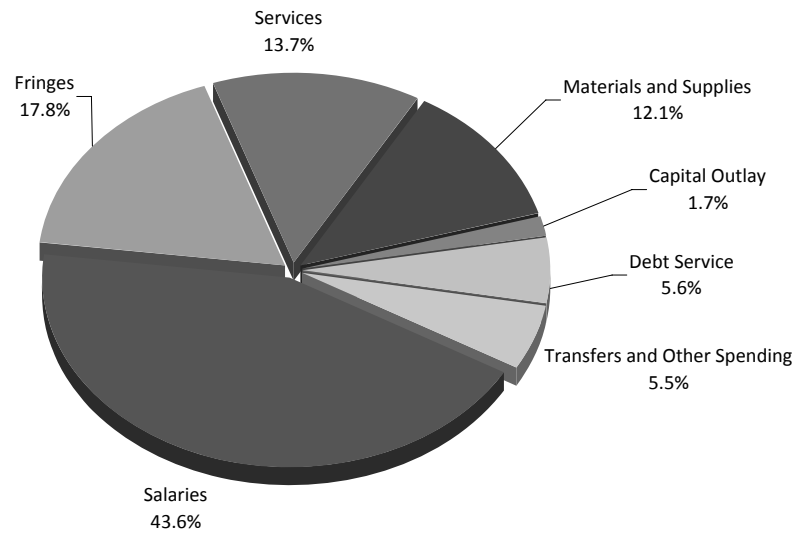
- Sound stewardship of public and private funds
- Every child ready to read
- All youth ready to succeed in school and work
- Community and individual prosperity
- Active centers for community and civic engagement

Recent Accomplishments

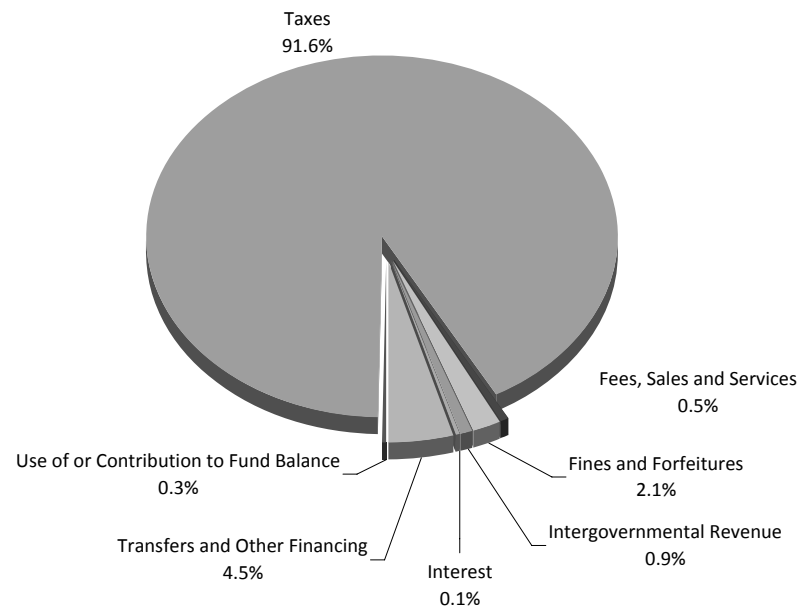
- Sun Ray Library and 3M have formed a partnership to create a demonstration branch where 3M can test new hardware, software & digital concepts. A first step has been the donation of an automated materials handling system and RFID tagging of Sun Ray's collection to streamline checking in of library materials. In August Sun Ray and two other branches join other libraries across the country in a beta test of 3M's "Cloud Library" for eBooks.
- The Library launched world language storytimes in June at seven libraries. Fluent speakers offer storytimes in Somali, Spanish and Hmong at Rondo, Highland, Riverview, Sun Ray, West 7th, Rice Street, and Arlington Hills.
- In summer 2011, the Library offered the summer meals program Monday through Friday to children and youth under age 18 at Arlington Hills, Dayton's Bluff, Riverview and Rondo Libraries. This program, offered by Saint Paul Recreation Centers for over 15 years, will increase the number of locations where hungry children can find food.
- Computer classes in all library locations began using the Northstar Digital Literacy Standards developed under the leadership of the Saint Paul Community Literacy Consortium. These standards are intended to provide a credential that will be accepted by employers and educational institutions.
- The Library played a key role in launching Sprockets, Saint Paul's out-of-school-time network.

Summary - Spending and Financing

2012 Proposed Spending By Major Object



2012 Proposed Revenue By Source



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

Department: PUBLIC LIBRARY AGENCY

Budget Year: 2012

	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Fund</u>					
2150 LIBRARY AGENCY	16,773,021	15,419,810	16,680,085	15,536,289	(1,143,797)
2500 LIBRARY AGENCY GRANTS	1,129,627	1,527,038	1,540,944	1,316,025	(224,920)
3200 LIBRARY AGENCY DEBT	716,800	711,050	1,356,075	995,050	(361,025)
4200 LIBRARY CAPITAL	121,765	22,954			
TOTAL SPENDING BY FUND	18,741,213	17,680,852	19,577,105	17,847,363	(1,729,742)
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE	10,733,260	10,712,995	11,346,096	10,963,389	(382,707)
SERVICES	2,068,243	2,073,204	2,361,901	2,446,232	84,331
MATERIALS AND SUPPLIES	2,644,464	2,486,591	2,545,768	2,164,556	(381,212)
CAPITAL OUTLAY	117,658	123,148	442,215	294,800	(147,415)
DEBT SERVICE	716,800	711,050	1,356,075	995,050	(361,025)
TRANSFER OUT AND OTHER SPEND	2,460,789	1,573,864	1,525,050	983,336	(541,714)
TOTAL SPENDING BY MAJOR ACCOUNT	18,741,213	17,680,852	19,577,105	17,847,363	(1,729,742)
<u>Financing by Major Account</u>					
GENERAL FUND REVENUES		371			
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS			735,775	50,000	(685,775)
TAXES	15,191,890	16,041,201	17,196,135	16,356,339	(839,796)
INTERGOVERNMENTAL REVENUE	2,372,001	155,261	259,270	153,955	(105,315)
FEES SALES AND SERVICES	77,714	74,017	67,900	86,900	19,000
FINE AND FORFEITURE	329,361	307,289	340,224	376,224	36,000
INTEREST EARNINGS	(6,862)	15,905	25,016	20,016	(5,000)
TRANSFERS IN OTHER FINANCING	903,973	912,547	952,784	803,930	(148,854)
TOTAL FINANCING BY MAJOR ACCOUNT	18,868,078	17,506,590	19,577,104	17,847,364	(1,729,740)

2012 Mayor's Proposed Budget

Library Agency

Fiscal Summary

	2010 Actual	2011 Adopted	2012 Proposed	Change	% Change	2011 Adopted FTE	2012 Proposed FTE
Spending							
2150: Library Agency	15,419,810	16,680,085	15,536,289	(1,143,796)	-6.9%	166.90	155.30
2500: Library Grants	1,527,038	1,540,944	1,316,025	(224,919)	-14.6%	2.50	2.00
3200: Library Debt	711,050	1,356,075	995,050	(361,025)	-26.6%	-	-
4200: Library Capital	22,954	-	-	-	0.0%	-	-
Financing							
2150: Library Agency	15,563,169	16,680,085	15,536,289	(1,143,796)	-6.9%		
2500: Library Grants	1,249,009	1,540,944	1,316,025	(224,919)	-14.6%		
3200: Library Debt	694,510	1,356,075	995,050	(361,025)	-26.6%		
4200: Library Capital	(468)	-	-	-	0.0%		

Budget Changes Summary

The 2012 Library proposed budget reduces the number of hours libraries are open. Systemwide library hours will be reduced from 691 in 2011 to 644. All library branches will remain open, but hours will be reduced based on factors like available services and amenities, collections, programming needs, and staffing needs. Adjustments will also be made to achieve efficiencies in the materials management and administration section. Overall spending on materials will be reduced.

2150: Library Agency**Library Agency**

Library Agency's general fund. This company is supported by property taxes.

		Change from 2011 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(167,174)	(1,143,796)	-
	Subtotal:	<u>(167,174)</u>	<u>(1,143,796)</u>	<u>-</u>
Reduce Library Hours				
Reduce hours at all libraries. The total systemwide library hours per week is 644, down from 691 in 2011. Hours reductions are based on various service and staffing factors.				
Staff Reductions		(528,377)		(9.10)
	Subtotal:	<u>(528,377)</u>	<u>-</u>	<u>(9.10)</u>
Materials Management and Administration				
Efficiencies will be achieved by reassigning duties within the section.				
Staff Reductions		(153,245)		(2.50)
	Subtotal:	<u>(153,245)</u>	<u>-</u>	<u>(2.50)</u>
Library Materials Reductions and Shifts				
Reducing the budget for library materials will decrease the number of materials available to customers. The Library is committed to increasing the percentage of the collection budget spent on digital materials in 2012, so print materials will be further affected by this change. Some of the reduction in the materials budget represents a shift to the Library Special Fund to utilize new revenue in that fund.				
Materials reductions		(295,000)		
	Subtotal:	<u>(295,000)</u>	<u>-</u>	<u>-</u>
Company 2150 Budget Changes Total		<u>(1,143,796)</u>	<u>(1,143,796)</u>	<u>(11.60)</u>

2500: Library Grants**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.

		Change from 2011 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(269,919)	(381,814)	(0.50)
	Subtotal:	(269,919)	(381,814)	(0.50)
Revenue Adjustments				
Recognize revenue from outside sources, including the Legacy Amendment and the Friends of the Saint Paul Public Library. Also, increase fines to \$0.30 per day - consistent with many other metro libraries. This will generate an estimated \$45,000 in new revenues, which will be dedicated to library materials.				
Legacy Amendment Grant Program			20,000	
Contribution from Friends of the Library			91,895	
Increase in fine revenue			45,000	
Shift spending on materials		45,000		
	Subtotal:	45,000	156,895	-
Company 2500 Budget Changes Total		(224,919)	(224,919)	(0.50)

3200: Library Debt

Library Agency debt budget.

		Change from 2011 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(361,025)	(361,025)	-
Note: current service level adjustments include an increase in debt service due to new projects financed by Library bonds and the structure of debt service funds, as well as a decrease in spending due to restructuring of debt funds across the City. This resulted in a net decrease for Library debt.				
	Subtotal:	(361,025)	(361,025)	-
Company 3200 Budget Changes Total		(361,025)	(361,025)	-

Library Agency General Fund

CITY OF SAINT PAUL

Spending Plan Summary

Department: PUBLIC LIBRARY AGENCY

Budget Year: 2012

Fund: 2150 LIBRARY AGENCY

Division: PUBLIC LIBRARY AGENCY

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	10,660,988	10,600,904	11,194,416	10,826,020	(368,396)					
SERVICES	1,860,078	1,816,613	2,126,701	2,169,902	43,200					
MATERIALS AND SUPPLIES	1,792,096	1,428,533	1,791,118	1,514,231	(276,887)					
CAPITAL OUTLAY			42,800	42,800						
TRANSFER OUT AND OTHER SPEND	2,459,859	1,573,760	1,525,050	983,336	(541,714)					
TOTAL FOR DIVISION	16,773,021	15,419,810	16,680,085	15,536,289	(1,143,797)					
<u>Spending by Accounting Unit</u>										
1033450 LIBRARY ADMINISTRATION	3,281,510	2,709,129	2,005,569	1,400,821	(604,748)			2.00	2.00	
1033451 LIBRARY SUPPORT SERVIC	2,956,377	2,280,046	3,154,207	2,526,179	(628,028)			23.70	18.30	(5.40)
1033452 LIBRARY PUBLIC SERVICE	8,391,536	8,374,479	9,260,882	9,269,912	9,030			126.70	120.50	(6.20)
1033454 LIBRARY MAINTENANCE SE	2,143,598	2,056,157	2,259,428	2,339,377	79,950			14.50	14.50	
TOTAL FOR DIVISION	16,773,021	15,419,810	16,680,085	15,536,289	(1,143,797)			166.90	155.30	(11.60)

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 2150 LIBRARY AGENCY

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1033450	LIBRARY ADMINISTRATION	16,780,279	15,563,061	16,680,085	15,536,289	(1,143,796)
1033452	LIBRARY PUBLIC SERVICES	40	108			
TOTAL FOR DEPARTMENT		16,780,319	15,563,169	16,680,085	15,536,289	(1,143,796)
<u>Financing by Major Account</u>						
TAXES		14,500,260	15,377,530	16,505,085	15,361,289	(1,143,796)
INTERGOVERNMENTAL REVENUE		2,102,018	10,530			
TRANSFERS IN OTHER FINANCING		178,040	175,108	175,000	175,000	
TOTAL BY MAJOR ACCOUNT GROUP		16,780,319	15,563,169	16,680,085	15,536,289	(1,143,796)

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 2150 LIBRARY AGENCY

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	<u>Change From</u>
						2011 Adopted
40100-0	CURRENT PROPERTY TAX	11,491,834	11,887,216	16,419,148	15,261,289	(1,157,859)
40110-0	FISCAL DISPARITIES	2,740,883	3,195,035			
40150-0	PROP TAX 1ST YEAR DELINQUENT	232,416	263,860	85,937	100,000	14,063
40160-0	PROP TAX 2ND YR DELINQUENT	23,736	36,759			
40170-0	PROP TAX 3RD YR DELINQUENT	6,150	(1,724)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	4,132	(4,462)			
40190-0	PROP TAX 5TH YEAR DELINQUENT	1,109	834			
40200-0	PROP TAX 6TH YR AND PRIOR		13			
42480-0	LOCAL GOVERNMENT AID	1,556,079				
42590-0	MARKET VALUE HOMESTEAD CREDIT	545,078				
42610-0	CITY SHARE STATE HWY RENT	861	10,530			
49600-0	OUTSIDE CONTRIBUTION DONATIONS	178,000	175,000	175,000	175,000	
49930-0	JURY DUTY PAY	40	108			
TOTAL FOR REVENUE		16,780,319	15,563,169	16,680,085	15,536,289	(1,143,796)
2150	LIBRARY AGENCY	16,780,319	15,563,169	16,680,085	15,536,289	(1,143,796)

Library Agency Revenues/Grants

CITY OF SAINT PAUL

Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
EMPLOYEE EXPENSE	72,271	112,091	151,680	137,370	(14,310)					
SERVICES	190,623	256,591	235,200	276,330	41,131					
MATERIALS AND SUPPLIES	852,368	1,058,058	754,650	650,325	(104,325)					
CAPITAL OUTLAY	13,435	100,194	399,415	252,000	(147,415)					
TRANSFER OUT AND OTHER SPEND	930	105								
TOTAL FOR DIVISION	1,129,627	1,527,038	1,540,944	1,316,025	(224,920)					
<u>Spending by Accounting Unit</u>										
1033410 LIBRARY REVENUE	320,369	547,583	538,424	557,674	19,250					
1033420 METRO LIBRARY SERVICE	206,497	317,043	259,270	153,955	(105,315)					
1033422 FRIENDS OF THE LIBRARY	463,554	432,375	611,234	472,380	(138,855)			1.80	1.80	
1033424 PERRIE JONES LIBRARY	119,569	141,075	112,000	112,000				0.70	0.20	(0.50)
1033445 BILL AND MELINDA GATES		78,401								
1033446 TEACHING LEARNING LIBR	5,481									
1053403 RELLA HAVENS MEMORIAL	14,157	10,561	20,016	20,016						
TOTAL FOR DIVISION	1,129,627	1,527,038	1,540,944	1,316,025	(224,920)			2.50	2.00	(0.50)

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1033410	LIBRARY REVENUE	496,011	432,387	538,424	557,674	19,250
1033420	METRO LIBRARY SERVICE AGENCY	245,072	152,071	259,270	153,955	(105,315)
1033422	FRIENDS OF THE LIBRARY	520,461	461,417	611,234	472,380	(138,854)
1033424	PERRIE JONES LIBRARY	110,795	111,820	112,000	112,000	
1033445	BILL AND MELINDA GATES GRANT		78,401			
1033446	TEACHING LEARNING LIBRARY	5,481				
1053403	RELLA HAVENS MEMORIAL	15,803	12,913	20,016	20,016	
TOTAL FOR DEPARTMENT		1,393,624	1,249,009	1,540,944	1,316,025	(224,919)
<u>Financing by Major Account</u>						
	BUDGET ADJUSTMENTS			75,750	50,000	(25,750)
	INTERGOVERNMENTAL REVENUE	244,813	144,730	259,270	153,955	(105,315)
	FEES SALES AND SERVICES	77,714	74,017	67,900	86,900	19,000
	FINE AND FORFEITURE	329,361	307,289	340,224	376,224	36,000
	INTEREST EARNINGS	15,803	12,913	20,016	20,016	
	TRANSFERS IN OTHER FINANCING	725,933	710,060	777,784	628,930	(148,854)
TOTAL BY MAJOR ACCOUNT GROUP		1,393,624	1,249,009	1,540,944	1,316,025	(224,919)

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From
						2011 Adopted
42160-0	INSTITUTE MUSEUM LIBRARY SVCS	7,116				
42660-0	MN LEGACY FUNDING		5,456		20,000	20,000
42670-0	MELSA METRO LIBRARY SVC AG	237,697	139,275	259,270	133,955	(125,315)
43335-0	COMMISSIONS VENDING MACHINE	245	244			
43360-0	LIBRARY FEE NON RESIDENT CARD	177	467	300	300	
43365-0	LIBRARY FEE RESEARCH	528	520	600	600	
43370-0	LIBRARY FEE OTHER	28	468	4,000	6,000	2,000
43580-0	FACILITY RENTAL		2,164		4,000	4,000
43640-0	LIBRARY MATERIAL RENTAL	333	916	500	3,500	3,000
43645-0	LIBRARY USED MATERIALS	25,305	23,568	27,000	27,000	
43650-0	LIBRARY DUPLICATING	36,099	45,670	35,500	45,500	10,000
44845-0	MISCELLANEOUS SERVICES	15,000				
45120-0	LIBRARY OVERDUE FINES	284,301	259,572	295,224	328,224	33,000
45130-0	LIBRARY LOST DAMAGE FINE	45,060	47,717	45,000	48,000	3,000
47100-0	INTEREST ON INVESTMENTS	15,984	15,991	20,016	20,016	
47110-0	INCR (DECR) IN FV INVESTMENTS	(180)	(3,078)			
49600-0	OUTSIDE CONTRIBUTION DONATIONS	631,372	577,109	724,984	586,130	(138,854)
49680-0	PRIVATE GRANTS		78,401			
49690-0	CONTRIBUTION DEBT SERVICE	2,015		2,000	2,000	
49870-0	REFUNDS OVERPAYMENTS	12,113	3,338	750	750	
49920-0	E RATE REFUNDS			40,000	40,000	
49950-0	CASH OVER OR SHORT	(579)	(1,133)	50	50	
49970-0	OTHER MISC REVENUE	81,012	52,344	10,000		(10,000)
91000-0	UNDESIGNATED FUND BALANCE					
91010-0	USE OF FUND BALANCE			75,750	50,000	(25,750)
TOTAL FOR REVENUE		1,393,624	1,249,009	1,540,944	1,316,025	(224,919)
2500	LIBRARY AGENCY GRANTS	1,393,624	1,249,009	1,540,944	1,316,025	(224,919)

Library Agency Debt Service

CITY OF SAINT PAUL

Spending Plan Summary

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

Budget Year: 2012

	Spending					Personnel				
	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted	2009 Adopted	2010 Adopted	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Spending by Major Account</u>										
DEBT SERVICE	716,800	711,050	1,356,075	995,050	(361,025)					
TOTAL FOR DIVISION	716,800	711,050	1,356,075	995,050	(361,025)					
<u>Spending by Accounting Unit</u>										
1083401 LIBRARY SUBS YEAR DEBT			651,025		(651,025)					
1083402 LIBRARY DEBT-2004 BOND	716,800	711,050	705,050	895,050	190,000					
1083403 2012 LIBRARY BONDS DS				100,000	100,000					
TOTAL FOR DIVISION	716,800	711,050	1,356,075	995,050	(361,025)					

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 3200 LIBRARY AGENCY DEBT

Budget Year: 2012

		2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	Change From 2011 Adopted
<u>Financing by Accounting Unit</u>						
1083400	LIBRARY PY DEBT SERVICE	787,931	800,228	705,050	995,050	290,000
1083401	LIBRARY SUBS YEAR DEBT			651,025		(651,025)
1083402	LIBRARY DEBT-2004 BONDS	(93,206)	(105,719)			
TOTAL FOR DEPARTMENT		694,725	694,510	1,356,075	995,050	(361,025)
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				660,025		(660,025)
TAXES		691,630	663,671	691,050	995,050	304,000
INTERGOVERNMENTAL REVENUE		25,170				
INTEREST EARNINGS		(22,075)	3,460	5,000		(5,000)
TRANSFERS IN OTHER FINANCING			27,379			
TOTAL BY MAJOR ACCOUNT GROUP		694,725	694,510	1,356,075	995,050	(361,025)

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 3200 LIBRARY AGENCY DEBT

Budget Year: 2012

Account	Account Description	2009 Actuals	2010 Actuals	2011 Adopted	2012 Mayor's Proposed	<u>Change From</u>
						2011 Adopted
40100-0	CURRENT PROPERTY TAX	691,630	663,671	691,050	995,050	304,000
42590-0	MARKET VALUE HOMESTEAD CREDIT	25,170				
47100-0	INTEREST ON INVESTMENTS	8,168	7,294	5,000		(5,000)
47110-0	INCR (DECR) IN FV INVESTMENTS	(30,243)	(3,834)			
49130-0	TRANSFER FR GENERAL FUND		27,379			
91010-0	USE OF FUND BALANCE			660,025		(660,025)
TOTAL FOR REVENUE		694,725	694,510	1,356,075	995,050	(361,025)
3200	LIBRARY AGENCY DEBT	694,725	694,510	1,356,075	995,050	(361,025)

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.