

# 2013 PROPOSED BUDGET

Saint Paul Public Library Agency

Director, Kit Hadley



## **Cover Photo**

Community learning at the Saint Paul Public Library's Bookmobile, Westminster Bookmobile stop.

Saint Paul Library Agency  
2013 Proposed Budget

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The Most Livable  
City in America

## CITY OF SAINT PAUL

*Christopher B. Coleman, Mayor*

*390 City Hall*

*15 West Kellogg Boulevard*

*Saint Paul, Minnesota 55102*

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August 16, 2013

Honorable Board Members of the Library Agency,

I am pleased to submit to you my 2013 budget for the Saint Paul Library Agency. By making priority choices and investing in key areas, this budget is balanced with a solid foundation.

Because of its commitment to Saint Paul's learning needs, the Library will move these four key programs from temporary grant funding to its ongoing operating budget: Homework center support, Read With Me, the Mobile Workplace, and world language storytimes.

In 2013, the Library, along with the Department of Parks and Recreation, will open the community center at Payne and Maryland featuring a pioneering teen media lab and a new way to serve children, youth and adults. Planning will begin for major renovations at the Highland Park and Sun Ray Libraries to bring 21<sup>st</sup> Century technology and services to those neighborhoods.

Thank you for your continued leadership, support and commitment to Saint Paul. I look forward to working with you to continue to make the Saint Paul Public Library one of the best library systems in America.

Sincerely,

Christopher B. Coleman  
Mayor

## **Saint Paul Public Library Agency**

### **Board of Commissioners**

	Term of Office	
	From	To
<hr/>		
<b><u>Commissioners</u></b>		
Amy Brendmoen	January 1, 2012	December 31, 2015
Daniel Bostrom	January 1, 2012	December 31, 2015
Malvin Carter	January 1, 2012	December 31, 2015
Kathy Lantry	January 1, 2012	December 31, 2015
Russ Stark	January 1, 2012	December 31, 2015
Dave Thune	January 1, 2012	December 31, 2015
Chris Tolbert	January 1, 2012	December 31, 2015

### **Officers**

Chairperson – Russ Stark

Vice Chairperson – Chris Tolbert

Secretary/Treasurer – Amy Brendmoen

## 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 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 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  
2012 Adopted vs. 2013 Proposed**

	<b>Property Tax Levy*</b>				Pct of City	Pct of City
	<u>2012 Adopted</u>	<u>2013 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>12 Total</u>	<u>13 Total</u>
City of Saint Paul						
General Fund	71,078,611	72,077,597	998,986	1.4%	72.7%	72.5%
General Debt Service	9,671,043	10,050,902	379,859	3.9%	9.9%	10.1%
Saint Paul Public Library Agency	17,059,404	17,267,653	208,249	1.2%	17.4%	17.4%
<b>Total (City and Library combined)</b>	<b>97,809,058</b>	<b>99,396,152</b>	<b>1,587,094</b>	<b>1.6%</b>	<b>100.0%</b>	<b>100.0%</b>
Port Authority	1,511,700	1,811,700	300,000	19.8%		
<b>Overall Levy (City, Library &amp; Port)</b>	<b>99,320,758</b>	<b>101,207,852</b>	<b>1,887,094</b>	<b>1.9%</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.

**Local Government Aid Financing**

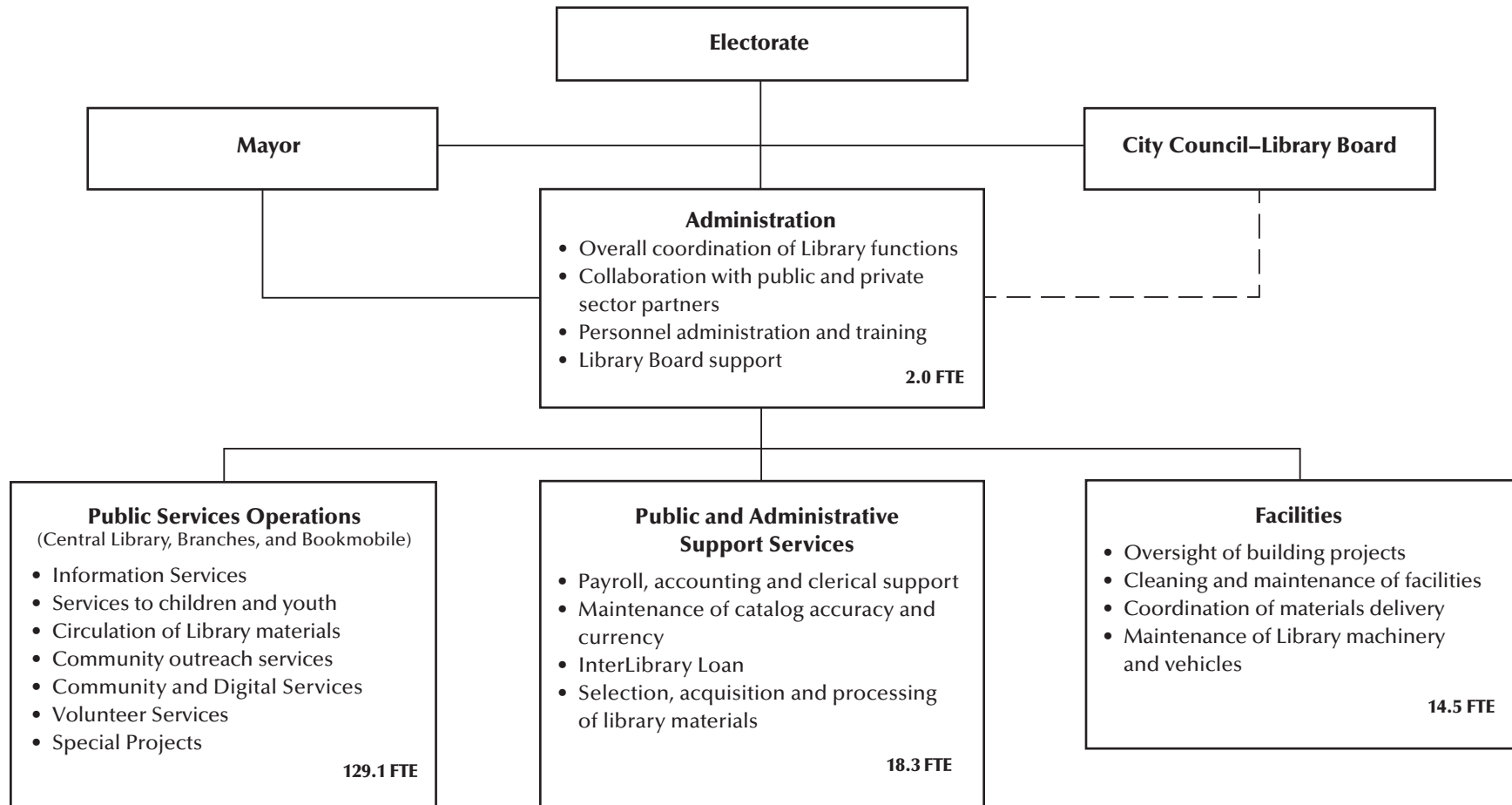
	<u>2012 Adopted</u>	<u>2013 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 12 Total</u>	<u>Pct. of 13 Total</u>
City of Saint Paul						
General Fund	50,320,488	50,320,488	(0)	0.0%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
<b>Total (City and Library combined)</b>	<b>50,320,488</b>	<b>50,320,488</b>	<b>(0)</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* 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 163.9 FTE)**

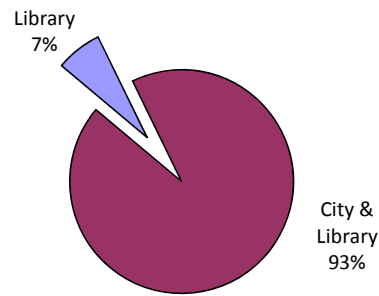
8/09/12

## 2013 Mayor's Proposed Budget Public Library Agency

### Department Description:

The third largest in the state, the Saint Paul Public Library delivers service in libraries, on-line and in the community. It has 13 libraries, a Bookmobile, a digital library, and community-based services providing access to e-resources and a collection of around 1 million items. In 2011, 2.4 million patrons visited the Saint Paul Public Library. We connect people in Saint Paul with the imperative and the joy of learning through a lifetime. We are the cornerstone of a thriving city: welcoming people of all ages and cultures; strengthening neighborhoods and learning networks; and inspiring all with the world of ideas.

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



### Department Facts

- Total General Fund Budget: \$15,802,961
- Total Special Fund Budget: \$1,505,411
- Total FTEs: 163.85

### Annual Statistics By the Numbers:

- 1,000,219 items in Saint Paul's Collection
- 657 hours open weekly in 2012
- 468,334 info requests answered
- 19,192 Homework Center visits
- 91,559 cardholders checked out items
- 1,668,683 website visits
- 9,168 summer reading program participants
- 2,103 adult programs with 22,262 attendees
- 394 public access computers with 379,067 uses
- 2,545 children/teen programs attended by 55,197 people

### Department Goals

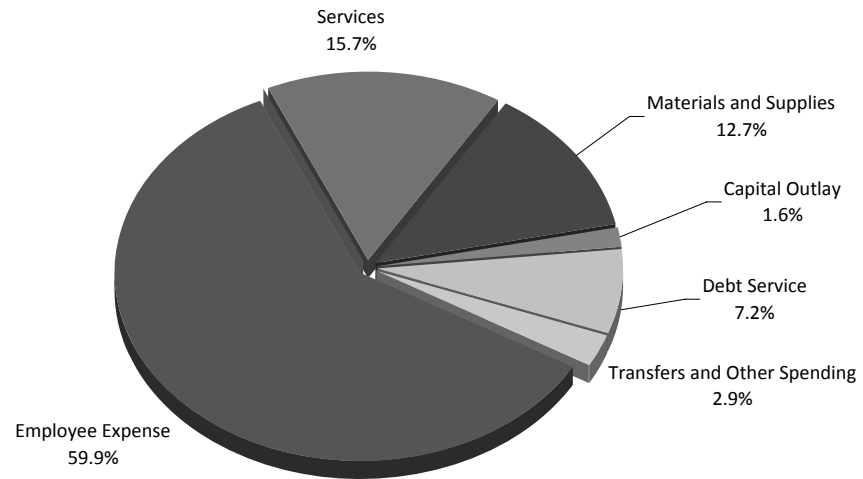
- Sound stewardship of public and private funds
- Every child ready to read
- All youth ready to succeed in school and work
- All residents able to contribute to family and community prosperity
- Active centers for community and civic engagement

### Recent Accomplishments

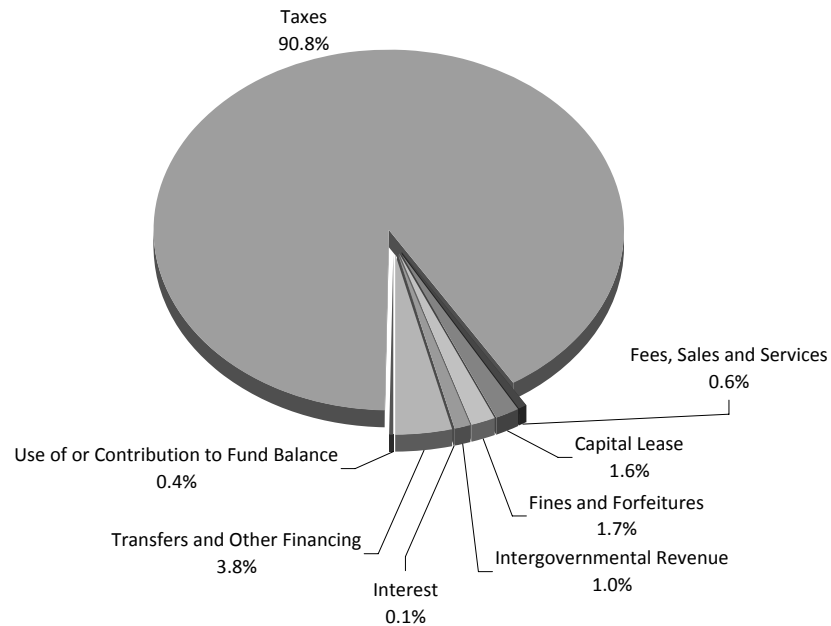
- Expansion of Mobile WORKplace to classes in 7 languages, funded by Knight Foundation, this will be part of ongoing library operations in 2013.
- Partnership between 3M and Sun Ray launched "Cloud Library" in April the first of 3M's national partners to go live with this new eBook project.
- Merriam Park and Rondo added automated materials handling as part of a small renovation. Merriam Park added a customer "living room" in space made available by combining circulation and reference into one service point.
- A generous grant from the Bremer Foundation increased the collection budget, made further building modifications possible at St. Anthony Park and Rice Street libraries, added languages to the Mobile WORKplace and increased the availability of Work Study students to assist in WORKplace locations.
- Summer meal program was expanded to Rice Street.
- Families participated in "Family Read Down" of fines & eliminated barriers to library use.
- The Library, with Parks, was one of twelve recipients to receive funding from IMLS and the MacArthur Foundation to create a Digital Learning Lab for teens.
- The Northstar Digital Literacy Project was launched, an initiative to provide free on-line assessments of basic digital literacy skills led by the Library and the Saint Paul Community Literacy Consortium.

## Summary - Spending and Financing

### 2013 Proposed Spending By Major Object



### 2013 Proposed Revenue By Source



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

Department: PUBLIC LIBRARY AGENCY

Budget Year: 2013

	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b><u>Spending by Fund</u></b>					
2150 LIBRARY AGENCY	15,419,810	16,176,144	15,912,869	15,802,961	(109,907)
2500 LIBRARY AGENCY GRANTS	1,527,038	1,154,492	1,539,249	1,505,411	(33,838)
3200 LIBRARY AGENCY DEBT	711,050	705,050	995,050	1,350,800	355,750
<b>TOTAL SPENDING BY FUND</b>	<b>17,657,898</b>	<b>18,035,686</b>	<b>18,447,167</b>	<b>18,659,172</b>	<b>212,005</b>
<b><u>Spending by Major Account</u></b>					
EMPLOYEE EXPENSE	10,712,995	10,834,692	11,290,102	11,171,697	(118,404)
SERVICES	2,073,204	2,492,611	2,496,100	2,931,120	435,020
MATERIALS AND SUPPLIES	2,486,591	2,367,569	2,387,780	2,362,537	(25,243)
CAPITAL OUTLAY	100,194	110,168	294,800	292,800	(2,000)
DEBT SERVICE	711,050	705,050	995,050	1,350,800	355,750
TRANSFER OUT AND OTHER SPEND	1,573,864	1,525,596	983,336	550,218	(433,118)
<b>TOTAL SPENDING BY MAJOR ACCOUNT</b>	<b>17,657,898</b>	<b>18,035,686</b>	<b>18,447,167</b>	<b>18,659,172</b>	<b>212,005</b>
<b><u>Financing by Major Account</u></b>					
GENERAL FUND REVENUES	371				
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS			117,475	76,645	(40,830)
TAXES	16,041,201	17,032,199	16,732,919	16,935,962	203,043
INTERGOVERNMENTAL REVENUE	155,261	305,025	153,955	187,214	33,259
FEES SALES AND SERVICES	74,017	84,124	86,900	108,750	21,850
FINE AND FORFEITURE	307,289	286,131	376,224	317,350	(58,874)
INTEREST EARNINGS	16,373	31,033	20,016	20,016	
DEBT FINANCING				300,000	300,000
TRANSFERS IN OTHER FINANCING	912,547	838,176	959,679	713,236	(246,443)
<b>TOTAL FINANCING BY MAJOR ACCOUNT</b>	<b>17,507,059</b>	<b>18,576,687</b>	<b>18,447,168</b>	<b>18,659,173</b>	<b>212,005</b>

## 2013 Mayor's Proposed Budget

### Library Agency

#### Fiscal Summary

	2011 Actual	2012 Adopted	2013 Proposed	Change	% Change	2012 Adopted FTE	2013 Proposed FTE
<b>Spending</b>							
2150: Library Agency	16,176,144	15,912,869	15,802,961	(109,908)	-0.7%	162.10	162.55
2500: Library Grants	115,449,156	1,539,249	1,505,411	(33,838)	-2.2%	2.00	1.30
3200: Library Debt	705,050	995,050	1,350,800	355,750	35.8%		
<b>Financing</b>							
2150: Library Agency	16,557,587	15,912,869	15,802,961	(109,908)	-0.7%		
2500: Library Grants	1,321,586	1,539,249	1,505,411	(33,838)	-2.2%		
3200: Library Debt	697,514	995,050	1,350,800	355,750	35.8%		

#### Budget Changes Summary

The 2013 proposed Library Agency budget includes a realignment of spending for staff, library materials, and utilities. This realignment was net neutral in spending and allows the Library to more efficiently prioritize resources, including continuing to staff homework help centers and world language storytimes while slightly reducing service hours at Central Library. The proposed budget shifts some spending on Library materials to the Library special fund to better align spending with funding resources. A partnership with the Saint Paul Public Schools for parent academies is also included in the proposed budget.

Other changes are related to current service level adjustments, including the end of several grants and adjustments to debt spending.

**2150: Library Agency****Library Agency**

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

		Change from 2012 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<b>Current Service Level Adjustments</b>		(109,100)	(109,908)	-
	Subtotal:	<u>(109,100)</u>	<u>(109,908)</u>	<u>-</u>
<b>Preparing for new Locations</b>				
The 2013 proposed Library budget includes personnel costs for staffing the new Payne-Maryland facility for the last quarter of 2013.				
Staff adjustments		24,123	-	0.45
	Subtotal:	<u>24,123</u>	<u>-</u>	<u>0.45</u>
<b>Library Materials Shift</b>				
Library materials will shift to the Library special fund to better align spending with funding resources.				
Materials shift		(224,931)	-	-
	Subtotal:	<u>(224,931)</u>	<u>-</u>	<u>-</u>
<b>Investing in Education</b>				
In partnership with the Saint Paul Public Schools, the City of Saint Paul is supporting parent academies.				
Parent academies		200,000	-	-
	Subtotal:	<u>200,000</u>	<u>-</u>	<u>-</u>
<b>Fund 2150 Budget Changes Total</b>		<u>(109,908)</u>	<u>(109,908)</u>	<u>0.45</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 2012 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<b>Current Service Level Adjustments</b>		(291,038)	(33,838)	(0.7)
	Subtotal:	<u>(291,038)</u>	<u>(33,838)</u>	<u>(0.7)</u>
<b>Library Materials Shift</b>				
Spending on library materials shifted to the special fund to better align with funding resources.				
Library materials		257,200		
	Subtotal:	<u>257,200</u>	<u>-</u>	<u>-</u>
<b>Fund 2500 Budget Changes Total</b>		<u>(33,838)</u>	<u>(33,838)</u>	<u>(0.7)</u>

**3200: Library Debt****Library Agency**

Library Agency debt budget.

		Change from 2012 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<b>Current Service Level Adjustments</b>				
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.				
		355,750	355,750	-
	Subtotal:	<u>355,750</u>	<u>355,750</u>	<u>-</u>
<b>Fund 3200 Budget Changes Total</b>		<u>355,750</u>	<u>355,750</u>	<u>-</u>

## **Library Agency General Fund**

# CITY OF SAINT PAUL

## Spending Plan Summary

Department: PUBLIC LIBRARY AGENCY

Fund: 2150 LIBRARY AGENCY

Budget Year: 2013

Division: PUBLIC LIBRARY AGENCY

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b>Spending by Major Account</b>										
EMPLOYEE EXPENSE	10,600,904	10,738,029	11,152,732	11,100,338	(52,394)					
SERVICES	1,816,613	2,207,253	2,219,769	2,652,040	432,270					
MATERIALS AND SUPPLIES	1,428,533	1,693,833	1,514,231	1,457,566	(56,665)					
CAPITAL OUTLAY		11,471	42,800	42,800						
TRANSFER OUT AND OTHER SPEND	1,573,760	1,525,557	983,336	550,218	(433,118)					
<b>TOTAL FOR DIVISION</b>	<b>15,419,810</b>	<b>16,176,144</b>	<b>15,912,869</b>	<b>15,802,961</b>	<b>(109,907)</b>					
<b>Spending by Accounting Unit</b>										
1033450 LIBRARY ADMINISTRATION	2,709,129	1,962,056	1,400,821	1,188,109	(212,712)	2.00	2.00	2.00		
1033451 LIBRARY SUPPORT SERVIC	2,280,046	2,746,567	2,526,179	2,618,405	92,226	23.70	18.30	19.10	0.80	
1033452 LIBRARY PUBLIC SERVICE	8,374,479	9,283,939	9,646,492	9,749,157	102,665	126.70	127.30	126.95	(0.35)	
1033454 LIBRARY MAINTENANCE SE	2,056,157	2,183,582	2,339,377	2,247,291	(92,086)	14.50	14.50	14.50		
<b>TOTAL FOR DIVISION</b>	<b>15,419,810</b>	<b>16,176,144</b>	<b>15,912,869</b>	<b>15,802,961</b>	<b>(109,907)</b>	<b>166.90</b>	<b>162.10</b>	<b>162.55</b>	<b>0.45</b>	

**City of Saint Paul**  
**Financing Plan by Department**

Department: PUBLIC LIBRARY AGENCY  
Fund: 2150 LIBRARY AGENCY

Budget Year: 2013

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1033450	LIBRARY ADMINISTRATION	15,563,061	16,536,504	15,912,869	15,760,162	(152,707)
1033451	LIBRARY SUPPORT SERVICES		30		42,800	42,800
1033452	LIBRARY PUBLIC SERVICES	108	63			
1033454	LIBRARY MAINTENANCE SERVICE		20,990			
<b>TOTAL FOR DEPARTMENT</b>		<b>15,563,169</b>	<b>16,557,587</b>	<b>15,912,869</b>	<b>15,802,962</b>	<b>(109,907)</b>
<b><u>Financing by Major Account</u></b>						
TAXES		15,377,530	16,341,149	15,737,869	15,585,162	(152,707)
INTERGOVERNMENTAL REVENUE		10,530	20,354			
DEBT FINANCING					42,800	42,800
TRANSFERS IN OTHER FINANCING		175,108	196,083	175,000	175,000	
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>15,563,169</b>	<b>16,557,587</b>	<b>15,912,869</b>	<b>15,802,962</b>	<b>(109,907)</b>

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

Department: PUBLIC LIBRARY AGENCY  
Company: 2150 LIBRARY AGENCY

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
40100-0	CURRENT PROPERTY TAX	11,887,216	12,412,784	15,637,869	15,485,162	(152,707)
40110-0	FISCAL DISPARITIES	3,195,035	3,687,843			
40150-0	PROP TAX 1ST YEAR DELINQUENT	263,860	173,454	100,000	100,000	
40160-0	PROP TAX 2ND YR DELINQUENT	36,759	30,444			
40170-0	PROP TAX 3RD YR DELINQUENT	(1,724)	25,767			
40180-0	PROP TAX 4TH YEAR DELINQUENT	(4,462)	7,633			
40190-0	PROP TAX 5TH YEAR DELINQUENT	834	1,938			
40200-0	PROP TAX 6TH YR AND PRIOR	13	1,286			
42610-0	CITY SHARE STATE HWY RENT	10,530	20,354			
48290-0	CAPITAL LEASE				42,800	42,800
49600-0	OUTSIDE CONTRIBUTION DONATIONS	175,000	175,000	175,000	175,000	
49930-0	JURY DUTY PAY	108	93			
49970-0	OTHER MISC REVENUE		20,990			
<b>TOTAL FOR REVENUE</b>		<b>15,563,169</b>	<b>16,557,587</b>	<b>15,912,869</b>	<b>15,802,962</b>	<b>(109,907)</b>
<b>2150</b>	<b>LIBRARY AGENCY</b>	<b>15,563,169</b>	<b>16,557,587</b>	<b>15,912,869</b>	<b>15,802,962</b>	<b>(109,907)</b>

## **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: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b>Spending by Major Account</b>										
EMPLOYEE EXPENSE	112,091	96,662	137,370	71,360	(66,010)					
SERVICES	256,591	285,357	276,330	279,080	2,750					
MATERIALS AND SUPPLIES	1,058,058	673,736	873,549	904,971	31,422					
CAPITAL OUTLAY	100,194	98,697	252,000	250,000	(2,000)					
TRANSFER OUT AND OTHER SPEND	105	39								
<b>TOTAL FOR DIVISION</b>	<b>1,527,038</b>	<b>1,154,492</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>					
<b>Spending by Accounting Unit</b>										
1033410 LIBRARY REVENUE	547,583	523,507	625,149	804,493	179,344					
1033420 METRO LIBRARY SERVICE	317,043	160,529	153,955	153,955						
1033422 FRIENDS OF THE LIBRARY	432,375	324,853	628,129	383,437	(244,692)		1.80	1.80	0.80	(1.00)
1033423 LEARNING LABS IN LIBRA				33,419	33,419				0.30	0.30
1033424 PERRIE JONES LIBRARY	141,075	111,847	112,000	110,091	(1,909)		0.70	0.20	0.20	
1033445 BILL AND MELINDA GATES	78,401	7,398								
1053403 RELLA HAVENS MEMORIAL	10,561	26,357	20,016	20,016						
<b>TOTAL FOR DIVISION</b>	<b>1,527,038</b>	<b>1,154,492</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>		<b>2.50</b>	<b>2.00</b>	<b>1.30</b>	<b>(0.70)</b>

**City of Saint Paul**  
**Financing Plan by Department**

Department: PUBLIC LIBRARY AGENCY  
Fund: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2013

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1033410	LIBRARY REVENUE	432,387	431,869	625,149	804,745	179,596
1033420	METRO LIBRARY SERVICE AGENCY	152,071	300,671	153,955	153,955	
1033422	FRIENDS OF THE LIBRARY	461,417	445,499	628,129	383,436	(244,693)
1033423	LEARNING LABS IN LIBRARIES				33,259	33,259
1033424	PERRIE JONES LIBRARY	111,820	111,580	112,000	110,000	(2,000)
1033445	BILL AND MELINDA GATES GRANT	78,401	7,399			
1053403	RELLA HAVENS MEMORIAL	12,913	24,568	20,016	20,016	
<b>TOTAL FOR DEPARTMENT</b>		<b>1,249,009</b>	<b>1,321,586</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>
<b><u>Financing by Major Account</u></b>						
	BUDGET ADJUSTMENTS			117,475	76,645	(40,830)
	INTERGOVERNMENTAL REVENUE	144,730	284,670	153,955	187,214	33,259
	FEES SALES AND SERVICES	74,017	84,124	86,900	108,750	21,850
	FINE AND FORFEITURE	307,289	286,131	376,224	317,350	(58,874)
	INTEREST EARNINGS	12,913	24,568	20,016	20,016	
	DEBT FINANCING				257,200	257,200
	TRANSFERS IN OTHER FINANCING	710,060	642,093	784,679	538,236	(246,443)
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>1,249,009</b>	<b>1,321,586</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

Department: PUBLIC LIBRARY AGENCY  
Company: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
42160-0	INSTITUTE MUSEUM LIBRARY SVCS				33,259	33,259
42660-0	MN LEGACY FUNDING	5,456	7,955	20,000	20,000	
42670-0	MELSA METRO LIBRARY SVC AG	139,275	276,715	133,955	133,955	
43335-0	COMMISSIONS VENDING MACHINE	244	214			
43360-0	LIBRARY FEE NON RESIDENT CARD	467	629	300	650	350
43365-0	LIBRARY FEE RESEARCH	520	932	600	600	
43370-0	LIBRARY SERVICE FEE	468	2,750	6,000	3,500	(2,500)
43580-0	FACILITY RENTAL	2,164	2,234	4,000	4,000	
43640-0	LIBRARY MATERIAL RENTAL	916	5,652	3,500	6,000	2,500
43645-0	LIBRARY USED MATERIALS	23,568	20,043	27,000	25,000	(2,000)
43650-0	LIBRARY DUPLICATING	45,670	51,527	45,500	69,000	23,500
43835-0	SALE OF OTHER NONCAPITAL ITEMS		143			
45120-0	LIBRARY OVERDUE FINES	259,572	253,473	328,224	280,000	(48,224)
45130-0	LIBRARY LOST DAMAGE FINE	47,717	32,658	48,000	37,350	(10,650)
47100-0	INTEREST ON INVESTMENTS	15,991	13,344	20,016	20,016	
47110-0	INCR (DECR) IN FV INVESTMENTS	(3,078)	11,224			
48290-0	CAPITAL LEASE				257,200	257,200
49600-0	OUTSIDE CONTRIBUTION DONATIONS	577,109	560,320	741,879	497,436	(244,443)
49680-0	PRIVATE GRANTS	78,401	7,399			
49690-0	CONTRIBUTION DEBT SERVICE			2,000		(2,000)
49870-0	REFUNDS OVERPAYMENTS	3,338	897	750	750	
49920-0	E RATE REFUNDS			40,000	40,000	
49950-0	CASH OVER OR SHORT	(1,133)	(1,330)	50	50	
49970-0	OTHER MISC REVENUE	52,344	74,806			
91010-0	USE OF FUND BALANCE			117,475	76,645	(40,830)
<b>TOTAL FOR REVENUE</b>		<b>1,249,009</b>	<b>1,321,586</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>
<b>2500</b>	<b>LIBRARY AGENCY GRANTS</b>	<b>1,249,009</b>	<b>1,321,586</b>	<b>1,539,249</b>	<b>1,505,411</b>	<b>(33,838)</b>

## **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: 2013

	Spending					Personnel				
	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted

### Spending by Major Account

DEBT SERVICE	711,050	705,050	995,050	1,350,800	355,750					
<b>TOTAL FOR DIVISION</b>	<b>711,050</b>	<b>705,050</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>					

### Spending by Accounting Unit

1083402 LIBRARY DEBT-2004 BOND	711,050	705,050	895,050	1,175,800	280,750					
1083403 2012 LIBRARY BONDS DS			100,000		(100,000)					
1083404 2013 LIBRARY BONDS DS				175,000	175,000					
<b>TOTAL FOR DIVISION</b>	<b>711,050</b>	<b>705,050</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>					

**City of Saint Paul**  
**Financing Plan by Department**

Department: PUBLIC LIBRARY AGENCY  
Fund: 3200 LIBRARY AGENCY DEBT

Budget Year: 2013

		2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
<b><u>Financing by Accounting Unit</u></b>						
1083400	LIBRARY PY DEBT SERVICE	800,228	929,749	995,050	1,350,800	355,750
1083402	LIBRARY DEBT-2004 BONDS	(105,719)	(232,234)			
<b>TOTAL FOR DEPARTMENT</b>		<b>694,510</b>	<b>697,514</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>
<b><u>Financing by Major Account</u></b>						
TAXES		663,671	691,050	995,050	1,350,800	355,750
INTEREST EARNINGS		3,460	6,464			
TRANSFERS IN OTHER FINANCING		27,379				
<b>TOTAL BY MAJOR ACCOUNT GROUP</b>		<b>694,510</b>	<b>697,514</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

Department: PUBLIC LIBRARY AGENCY  
Company: 3200 LIBRARY AGENCY DEBT

Budget Year: 2013

Account	Account Description	2010 Actuals	2011 Actuals	2012 Adopted	2013 Mayor's Proposed	Change From 2012 Adopted
40100-0	CURRENT PROPERTY TAX	663,671	691,050	995,050	1,350,800	355,750
47100-0	INTEREST ON INVESTMENTS	7,294	5,384			
47110-0	INCR (DECR) IN FV INVESTMENTS	(3,834)	1,080			
49130-0	TRANSFER FR GENERAL FUND	27,379				
<b>TOTAL FOR REVENUE</b>		<b>694,510</b>	<b>697,514</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>
<b>3200</b>	<b>LIBRARY AGENCY DEBT</b>	<b>694,510</b>	<b>697,514</b>	<b>995,050</b>	<b>1,350,800</b>	<b>355,750</b>
<b>GRAND TOTAL FOR PUBLIC LIBRARY AGENCY</b>		<b>17,507,059</b>	<b>18,576,687</b>	<b>18,447,168</b>	<b>18,659,173</b>	<b>212,005</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.