



SAINT PAUL PUBLIC LIBRARY AGENCY
KIT HADLEY, DIRECTOR

2014 PROPOSED BUDGET

Cover Photo

Activities out in the community at a Saint Paul Public Library Bookmobile stop.

Saint Paul Library Agency
2014 Mayor's Proposed Budget

Table of Contents

	Page
Board of Commissioners.....	4
Budget Process.....	5
City and Library Agency Composite Summary.....	7
Library Overview.....	9
Spending Reports	17
Financing Reports	23
Appendices	
Glossary	30

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
John McCarthy, Senior Budget Analyst



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

Kit Hadley, Director
Susan Cantu, Accounting Tech.



CITY OF SAINT PAUL

Mayor Christopher B. Coleman

390 City Hall
15 West Kellogg Boulevard
Saint Paul, Minnesota 55102

Telephone: 651-266-8510
Facsimile: 651-228-8521

August 23, 2013

Dear Honorable Board Members of the Library Agency,

I am pleased to submit to you my 2014 budget for the Saint Paul Library Agency.

2014 will be a pivotal year for the Saint Paul Public Library. Thanks to investments made in prior budgets, we will be opening three new or completely renovated libraries in 2014: Payne Maryland, Sun Ray Library, and Highland Library. The 2014 budget fully funds additional staffing at the Payne Maryland Community Center, ensuring Payne Maryland is accessible to all our residents.

In recent years, the Library has innovated by expanding library services beyond the walls and open hours of our bricks and mortar libraries. In the 2014 budget we continue this innovation by adding \$65,000 for automated checkout kiosks (like a Redbox for holds) to experiment with new ways to deliver expanded service.

Thank you for your continued leadership, support and commitment to the Saint Paul Public Library. I look forward to working with you to continue to make Saint Paul's libraries among the best in America.

Sincerely,

Christopher B. Coleman
Mayor

Saint Paul Public Library Agency

Board of Commissioners

	Term of Office	
	From	To
<hr/>		
<u>Commissioners</u>		
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 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.

This page left blank intentionally

**City and Library Agency
Composite Summary**

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2013 Adopted vs. 2014 Proposed**

Property Tax Levy*

	<u>2013 Adopted</u>	<u>2014 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 13 Total</u>	<u>Pct of City 14 Total</u>
City of Saint Paul						
General Fund	72,077,597	71,329,211	(748,386)	-1.0%	72.5%	71.8%
General Debt Service	10,050,902	11,949,160	1,898,258	18.9%	10.1%	12.0%
Saint Paul Public Library Agency	17,267,653	16,117,781	(1,149,872)	-6.7%	17.4%	16.2%
Total (City and Library combined)	99,396,152	99,396,152	-	0.0%	100.0%	100.0%
Port Authority	1,811,700	1,811,700	-	0.0%		
Overall Levy (City, Library & Port)	101,207,852	101,207,852	-	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% "shrinkage" allowance for delinquent taxes.

Local Government Aid Financing

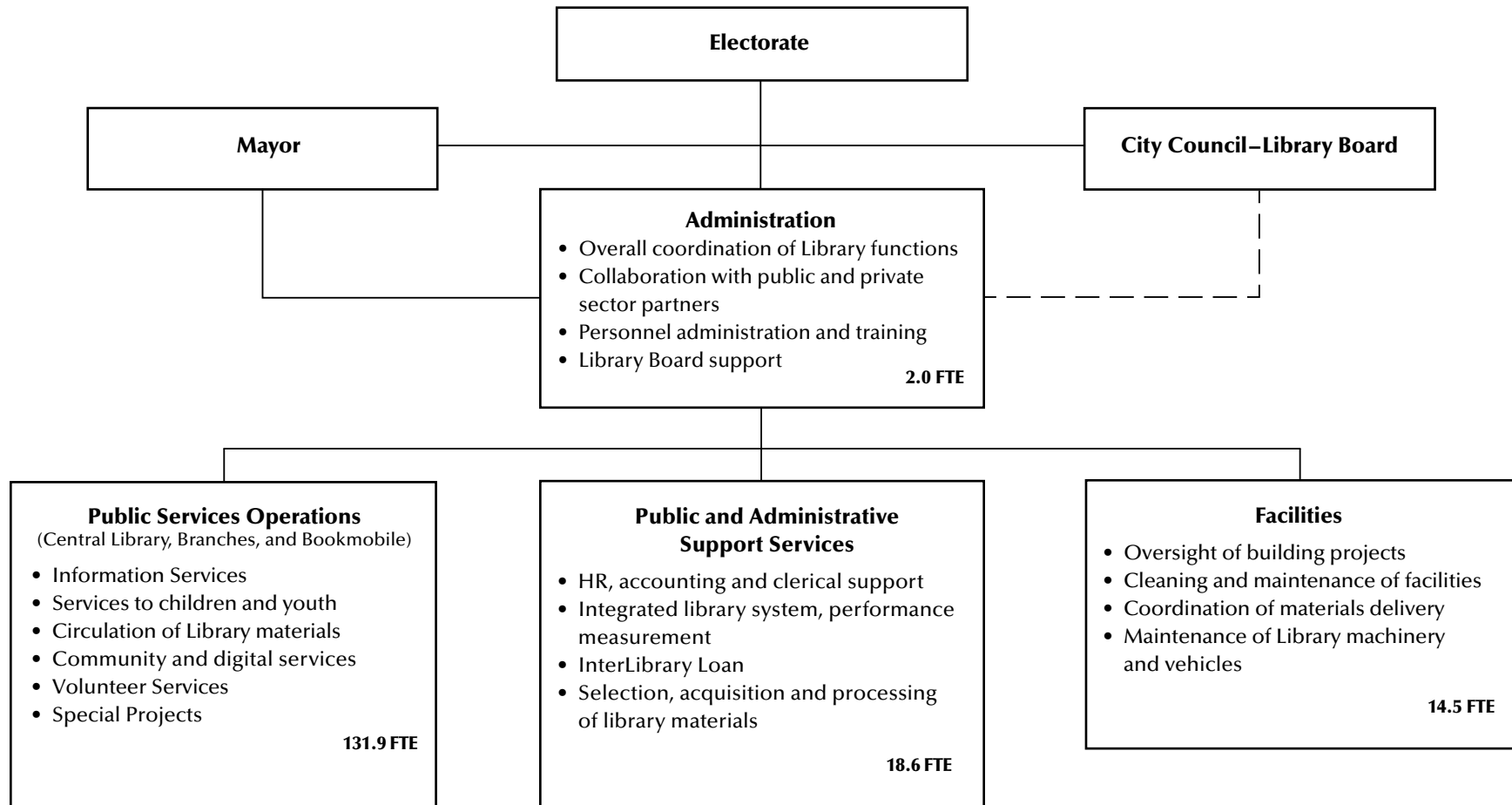
	<u>2013 Adopted</u>	<u>2014 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 13 Total</u>	<u>Pct. of 14 Total</u>
City of Saint Paul						
General Fund	50,320,488	60,422,253	10,101,765	20.1%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
Total (City and Library combined)	50,320,488	60,422,253	10,101,765	20.1%	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 167.0 FTE)

8/02/13

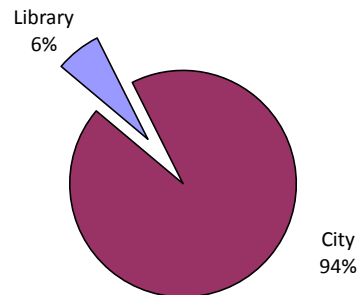
2014 Mayor's Proposed Budget

Public Library Agency

Department Description:

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. The third largest library system in the state, Saint Paul delivers service on-line, in the community, and in 13 libraries and a Bookmobile. In 2012, Saint Paul had 2.3 million visits to bricks and mortar libraries and another 1.5 million to the digital library.

Library Agency's Portion of total General Fund Spending



Department Facts

- Total General Fund Budget: \$15,989,838
- Total Special Fund Budget: \$1,280,622
- Total FTEs: 167.00

Annual Statistics By the Numbers:

- 1,036,866 items in Saint Paul's collection
- Over 3 million items circulated, print and e-collection
- 91,508 active cardholders
- 435,719 information requests answered
- 1,776 technology classes including 558 classes at 18 community sites in 7 languages
- 17,033 Homework Center visits
- 13,699 summer reading program participants
- 5,692 programs for children, teens, and adults with attendance of 93,022
- 443 public access computers with 360,280 uses
- 29,699 volunteer hours

Department Goals

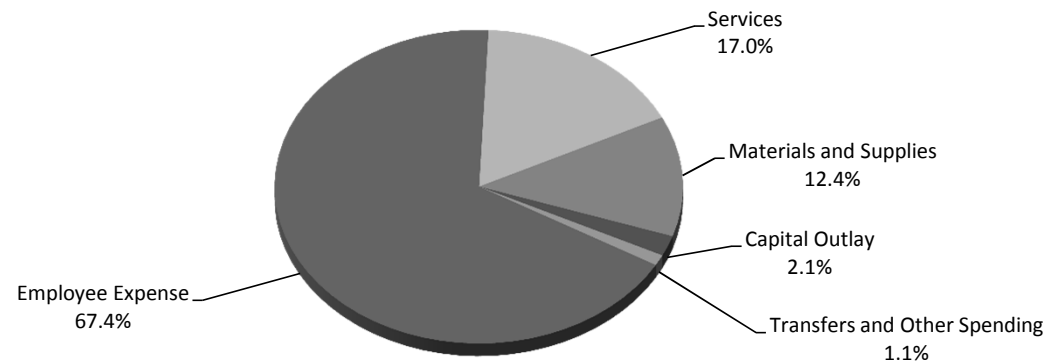
- Sound stewardship of public and private funds
- Every child ready to read
- All youth ready to succeed in school and work
- All residents able to contribute to family and community prosperity
- Active centers for community and civic engagement

Recent Accomplishments

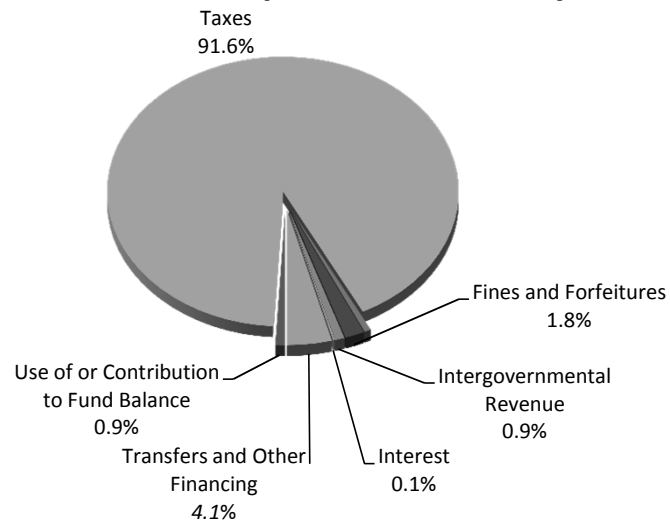
- World language story times in seven languages are successful at community sites and libraries.
- Createch labs for teens take place weekly at Hayden Heights, Rondo, Rice Street Teen Zone, and Arlington Hills. Activities for teens also include Library After Dark, Anime Club and Minecraft the Library.
- eBook/eReader clinics, Tech Petting Zoos and Booked in St. Paul were launched
- An "Our Neighborhood" section has been added to each library's webpage.
- Riverview Library completed an early learning immersion environment, inside and outside the library, featuring the Monarch butterfly and its annual migration from Mexico to the Midwest.
- The first Maker Fair was held at Sun Ray Library and Conway Rec Center.
- Brainchild, a public awareness campaign for early learning, was launched.
- The Urban Libraries Council recognized SPPL as a top innovator for the Northstar Digital Literacy Project, an initiative of the Library and the St. Paul Community Literacy Consortium.
- LSE Architects has started the design process for Highland Park and Sun Ray Libraries.
- The Bremer Community Room was completed at Central Library with a capital campaign contribution from the Otto Bremer Foundation.

Summary - Spending and Financing

2014 Proposed Spending By Major Object



2014 Proposed Revenue By Source



2014 Proposed Budget

Library Agency

Fiscal Summary

	2012 Actual	2013 Adopted	2014 Proposed	Change	% Change	2013 Adopted FTE	2014 Proposed FTE
Spending							
2150: Library Agency	15,640,595	15,802,961	15,989,838	186,877	1.2%	164.70	166.00
2500: Library Grants	1,768,247	1,931,902	1,280,622	(651,280)	-33.7%	1.30	1.00
3200: Library Debt	895,050	1,350,800	-	(1,350,800)	-100.0%	-	-
Total	18,303,892	19,085,663	17,270,460	(1,815,203)	-9.5%	166.00	167.00
Financing							
2150: Library Agency	15,794,706	15,802,961	15,989,838	186,877	1.2%		
2500: Library Grants	1,395,397	1,931,902	1,280,622	(651,280)	-33.7%		
3200: Library Debt	1,007,389	1,350,800	-	(1,350,800)	-100.0%		
Total	18,197,492	19,085,663	17,270,460	(1,815,203)	-9.5%		

Budget Changes Summary

The 2014 proposed Library Agency budget contains several staff adjustments, as well as a small capital equipment investment, including additional staffing needs for the new Payne-Maryland library and recreation center. Also, the temporary closing of Sun Ray and Highland libraries for renovations provides an opportunity for the library to expand services without adding hours or staff by engaging in mobile programming through redeploying staff to Hillcrest and Conway recreation centers, as well as other community settings. The proposed budget also includes a one-time capital investment in book lockers for holds pick-ups to be installed at three locations. Other staffing adjustments are due to the centralization of the City's payroll system in Human Resources and the completion of the Institute of Museum and Library Services grant in 2013.

The removal of the Library Debt fund budget is due to changes in the City's accounting structure associated with the COMET project. Beginning in 2014, all Library debt will be budgeted in the General Debt fund. This change will have no impact on service levels.

2150: Library Agency**Library Agency**

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

		Change from 2013 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		84,862	84,862	0.30
	Subtotal:	<u>84,862</u>	<u>84,862</u>	<u>0.30</u>
Mobile Programming				
The Library Agency will engage in mobile programming by redeploying staff from the temporarily closed Sun Ray and Highland libraries to Hillcrest and Conway rec centers, and other possible community spaces, which will be funded within existing resources. Expanded library services are also proposed with a one-time capital equipment investment in book lockers at three locations.				
	Capital costs	65,000	65,000	-
	Subtotal:	<u>65,000</u>	<u>65,000</u>	<u>-</u>
Payroll Centralization				
The rollout of the Time Tracking and Attendance Scheduling Solution (TASS) component of the COMET project has allowed for a more centralized approach to the City's payroll function. As a result, the 2014 proposed budget shifts payroll personnel out of operating departments and into the Human Resources budget. This change consolidates payroll staff into one department, redeploys some existing resources, and results in net savings to the City. The impact of payroll centralization on the Library is reflected here.				
	Staff adjustment	(72,702)	(72,702)	(0.80)
	Subtotal:	<u>(72,702)</u>	<u>(72,702)</u>	<u>(0.80)</u>
Payne - Maryland Library/Rec Center				
The new Payne-Maryland library/rec center will open in 2014. The proposed budget includes additional staffing costs for this new facility.				
	Staff adjustment	109,717	109,717	1.80
	Subtotal:	<u>109,717</u>	<u>109,717</u>	<u>1.80</u>
Fund 2150 Budget Changes Total		<u><u>186,877</u></u>	<u><u>186,877</u></u>	<u><u>1.30</u></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 2013 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments				
The Institute of Museum and Library Services grant will be completed in 2013. The proposed budget reflects this loss of revenue with a decrease of 0.3 FTE.				
End of grant and other current service level changes		(651,280)	(651,280)	(0.30)
Subtotal:		<u>(651,280)</u>	<u>(651,280)</u>	<u>(0.30)</u>
Fund 2500 Budget Changes Total		<u>(651,280)</u>	<u>(651,280)</u>	<u>(0.30)</u>

3200: Library Debt**Library Agency**

Library Agency debt budget.

		Change from 2013 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Transferring Library Debt to General Debt				
Beginning in 2014, all Library Debt will be budgeted in the General Debt fund due to changes in the City's accounting structure associated with the COMET project. This will result in no changes to service levels.				
Library debt shift to General Debt fund		(1,350,800)	(1,350,800)	-
Subtotal:		<u>(1,350,800)</u>	<u>(1,350,800)</u>	<u>-</u>
Fund 3200 Budget Changes Total		<u>(1,350,800)</u>	<u>(1,350,800)</u>	<u>-</u>

This page left blank intentionally

Spending Reports

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

Budget Year: 2014

Department: PUBLIC LIBRARY AGENCY

	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Fund					
2150 LIBRARY AGENCY	16,176,144	15,640,595	15,802,962	15,989,838	186,876
2500 LIBRARY AGENCY GRANTS	1,154,492	1,768,247	1,931,902	1,280,622	(651,280)
3200 LIBRARY AGENCY DEBT	705,050	895,050	1,350,800		(1,350,800)
TOTAL SPENDING BY FUND	18,035,686	18,303,891	19,085,664	17,270,460	(1,815,204)
Spending by Major Account					
EMPLOYEE EXPENSE	10,834,692	10,981,344	11,267,632	11,637,587	369,955
SERVICES	2,492,611	2,685,244	3,261,677	2,942,686	(318,991)
MATERIALS AND SUPPLIES	2,367,569	2,464,304	2,362,537	2,146,710	(215,827)
CAPITAL OUTLAY	110,168	292,053	292,800	360,000	67,200
DEBT SERVICE	705,050	895,050	1,350,800		(1,350,800)
TRANSFER OUT AND OTHER SPEND	1,525,596	985,897	550,218	183,477	(366,741)
TOTAL SPENDING BY MAJOR ACCOUNT	18,035,686	18,303,891	19,085,664	17,270,460	(1,815,203)
Financing by Major Account					
GENERAL FUND REVENUES					
SPECIAL FUND REVENUES					
BUDGET ADJUSTMENTS			76,645	150,903	74,258
TAXES	17,032,199	16,757,790	16,935,962	15,814,838	(1,121,124)
INTERGOVERNMENTAL REVENUE	305,025	195,253	363,705	153,955	(209,750)
FEES SALES AND SERVICES	84,124	102,205	108,750	108,750	
FINE AND FORFEITURE	286,131	274,676	317,350	317,350	
INTEREST EARNINGS	31,033	25,891	20,016	20,016	
DEBT FINANCING			300,000		(300,000)
TRANSFERS IN OTHER FINANCING	838,176	841,678	963,236	704,649	(258,587)
TOTAL FINANCING BY MAJOR ACCOUNT	18,576,687	18,197,492	19,085,664	17,270,461	(1,815,203)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	10,738,029	10,849,224	11,196,272	11,590,673	394,401					
SERVICES	2,207,253	2,390,651	2,556,106	2,600,624	44,518					
MATERIALS AND SUPPLIES	1,693,833	1,340,758	1,457,566	1,505,064	47,498					
CAPITAL OUTLAY	11,471	74,064	42,800	110,000	67,200					
TRANSFER OUT AND OTHER SPEND	1,525,557	985,897	550,218	183,477	(366,741)					
TOTAL FOR DIVISION	16,176,144	15,640,595	15,802,962	15,989,838	186,876					
Spending by Accounting Unit										
1033450 LIBRARY ADMINISTRATION	1,962,056	1,456,463	1,187,236	517,941	(669,295)	2.00	2.00	2.00	2.00	
1033451 LIBRARY SUPPORT SERVIC	2,746,567	2,539,025	2,609,105	2,718,582	109,477	23.70	18.30	19.10	18.60	(0.50)
1033452 LIBRARY PUBLIC SERVICE	9,283,939	9,417,232	9,765,451	10,280,326	514,875	126.70	127.30	129.10	130.90	1.80
1033454 LIBRARY MAINTENANCE SE	2,183,582	2,227,875	2,241,170	2,472,989	231,820	14.50	14.50	14.50	14.50	
TOTAL FOR DIVISION	16,176,144	15,640,595	15,802,962	15,989,838	186,876	166.90	162.10	164.70	166.00	1.30

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
Spending by Major Account										
EMPLOYEE EXPENSE	96,662	132,120	71,360	46,914	(24,446)					
SERVICES	285,357	294,593	705,571	342,063	(363,509)					
MATERIALS AND SUPPLIES	673,736	1,123,546	904,971	641,646	(263,325)					
CAPITAL OUTLAY	98,697	217,989	250,000	250,000						
TRANSFER OUT AND OTHER SPEND	39									
TOTAL FOR DIVISION	1,154,492	1,768,247	1,931,902	1,280,622	(651,280)					
Spending by Accounting Unit										
1033410 LIBRARY REVENUE	523,507	510,030	804,493	546,803	(257,690)					
1033420 METRO LIBRARY SERVICE	160,529	299,588	330,446	228,955	(101,491)					
1033422 FRIENDS OF THE LIBRARY	324,853	799,967	633,437	374,849	(258,588)	1.80	1.80	0.80	0.80	
1033423 LEARNING LABS IN LIBRA		42,993	33,419		(33,419)			0.30		(0.30)
1033424 PERRIE JONES LIBRARY	111,847	99,016	110,091	110,000	(91)	0.70	0.20	0.20	0.20	
1033445 BILL AND MELINDA GATES	7,398									
1053403 RELLA HAVENS MEMORIAL	26,357	16,652	20,016	20,016						
TOTAL FOR DIVISION	1,154,492	1,768,247	1,931,902	1,280,622	(651,280)	2.50	2.00	1.30	1.00	(0.30)

CITY OF SAINT PAUL
Spending Plan Summary

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

Budget Year: 2014

	Spending					Personnel				
	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted	2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Spending by Major Account</u>										
DEBT SERVICE	705,050	895,050	1,350,800		(1,350,800)					
TOTAL FOR DIVISION	705,050	895,050	1,350,800		(1,350,800)					
<u>Spending by Accounting Unit</u>										
1083402 LIBRARY DEBT-2004 BOND	705,050	895,050	1,175,800		(1,175,800)					
1083404 2013 LIBRARY BONDS DS			175,000		(175,000)					
TOTAL FOR DIVISION	705,050	895,050	1,350,800		(1,350,800)					

This page left blank intentionally

Financing Reports

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 2150 LIBRARY AGENCY

Budget Year: 2014

		2011	2012	2013	2014	Change From
		Actuals	Actuals	Adopted	Mayor's	2013
Account	Account Description				Proposed	Adopted
40100-0	CURRENT PROPERTY TAX	12,412,784	12,415,405	15,485,162	15,795,426	310,264
40110-0	FISCAL DISPARITIES	3,687,843	3,278,490			
40150-0	PROP TAX 1ST YEAR DELINQUENT	173,454	110,025	100,000	19,412	(80,588)
40160-0	PROP TAX 2ND YR DELINQUENT	30,444	(44,393)			
40170-0	PROP TAX 3RD YR DELINQUENT	25,767	(4,239)			
40180-0	PROP TAX 4TH YEAR DELINQUENT	7,633	4,292			
40190-0	PROP TAX 5TH YEAR DELINQUENT	1,938	189			
40200-0	PROP TAX 6TH YR AND PRIOR	1,286	2,970			
42610-0	CITY SHARE STATE HWY RENT	20,354	11,889			
48290-0	CAPITAL LEASE			42,800		(42,800)
49600-0	OUTSIDE CONTRIBUTION DONATIONS	175,000	17,501	175,000	175,000	
49930-0	JURY DUTY PAY	93	102			
49970-0	OTHER MISC REVENUE	20,990	2,474			
TOTAL FOR REVENUE		16,557,587	15,794,706	15,802,962	15,989,838	186,876
2150	LIBRARY AGENCY	16,557,587	15,794,706	15,802,962	15,989,838	186,876

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2014

		2011	2012	2013	2014	Change From
		Actuals	Actuals	Adopted	Mayor's	2013
Account	Account Description				Proposed	Adopted
42160-0	INSTITUTE MUSEUM LIBRARY SVCS			33,259		(33,259)
42660-0	MN LEGACY FUNDING	7,955	5,880	20,000	20,000	
42670-0	MELSA METRO LIBRARY SVC AG	276,715	177,485	310,446	133,955	(176,491)
43335-0	COMMISSIONS VENDING MACHINE	214	176			
43360-0	LIBRARY FEE NON RESIDENT CARD	629	569	650	650	
43365-0	LIBRARY FEE RESEARCH	932	1,003	600	600	
43370-0	LIBRARY SERVICE FEE	2,750	3,352	3,500	3,500	
43405-0	MISCELLANEOUS FEES		7			
43580-0	FACILITY RENTAL	2,234	2,218	4,000	4,000	
43640-0	LIBRARY MATERIAL RENTAL	5,652	10,964	6,000	6,000	
43645-0	LIBRARY USED MATERIALS	20,043	19,742	25,000	25,000	
43650-0	LIBRARY DUPLICATING	51,527	64,136	69,000	69,000	
43835-0	SALE OF OTHER NONCAPITAL ITEMS	143				
44340-0	BARRICADE RENTAL		37			
45120-0	LIBRARY OVERDUE FINES	253,473	236,302	280,000	280,000	
45130-0	LIBRARY LOST DAMAGE FINE	32,658	38,374	37,350	37,350	
47100-0	INTEREST ON INVESTMENTS	13,344	14,067	20,016	20,016	
47110-0	INCR (DECR) IN FV INVESTMENTS	11,224	(515)			
48290-0	CAPITAL LEASE			257,200		(257,200)
49600-0	OUTSIDE CONTRIBUTION DONATIONS	560,320	797,124	747,436	488,849	(258,587)
49680-0	PRIVATE GRANTS	7,399				
49870-0	REFUNDS OVERPAYMENTS	897	45	750	750	
49920-0	E RATE REFUNDS			40,000	40,000	
49950-0	CASH OVER OR SHORT	(1,330)	(890)	50	50	
49970-0	OTHER MISC REVENUE	74,806	25,321			
91010-0	USE OF FUND BALANCE			76,645	150,903	74,258
TOTAL FOR REVENUE		1,321,586	1,395,397	1,931,902	1,280,623	(651,279)
2500	LIBRARY AGENCY GRANTS	1,321,586	1,395,397	1,931,902	1,280,623	(651,279)

CITY OF SAINT PAUL
Financing by Company and Department

Department: PUBLIC LIBRARY AGENCY
Company: 3200 LIBRARY AGENCY DEBT

Budget Year: 2014

		2011	2012	2013	2014	Change From
		Actuals	Actuals	Adopted	Mayor's	2013
Account	Account Description				Proposed	Adopted
40100-0	CURRENT PROPERTY TAX	691,050	995,050	1,350,800		(1,350,800)
47100-0	INTEREST ON INVESTMENTS	5,384	6,561			
47110-0	INCR (DECR) IN FV INVESTMENTS	1,080	5,778			
TOTAL FOR REVENUE		697,514	1,007,389	1,350,800		(1,350,800)
3200	LIBRARY AGENCY DEBT	697,514	1,007,389	1,350,800		(1,350,800)
GRAND TOTAL FOR PUBLIC LIBRARY AGENCY		18,576,687	18,197,492	19,085,664	17,270,461	(1,815,203)

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 2150 LIBRARY AGENCY

Budget Year: 2014

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1033450	LIBRARY ADMINISTRATION	16,536,504	15,792,129	15,760,162	15,989,838	229,676
1033451	LIBRARY SUPPORT SERVICES	30		42,800		(42,800)
1033452	LIBRARY PUBLIC SERVICES	63	102			
1033454	LIBRARY MAINTENANCE SERVICE	20,990	2,474			
TOTAL FOR DEPARTMENT		16,557,587	15,794,706	15,802,962	15,989,838	186,876
<u>Financing by Major Account</u>						
TAXES		16,341,149	15,762,740	15,585,162	15,814,838	229,676
INTERGOVERNMENTAL REVENUE		20,354	11,889			
DEBT FINANCING				42,800		(42,800)
TRANSFERS IN OTHER FINANCING		196,083	20,078	175,000	175,000	
TOTAL BY MAJOR ACCOUNT GROUP		16,557,587	15,794,706	15,802,962	15,989,838	186,876

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 2500 LIBRARY AGENCY GRANTS

Budget Year: 2014

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1033410	LIBRARY REVENUE	431,869	439,403	804,745	546,803	(257,942)
1033420	METRO LIBRARY SERVICE AGENCY	300,671	183,365	330,446	228,955	(101,491)
1033422	FRIENDS OF THE LIBRARY	445,499	659,691	633,436	374,849	(258,587)
1033423	LEARNING LABS IN LIBRARIES			33,259		(33,259)
1033424	PERRIE JONES LIBRARY	111,580	99,387	110,000	110,000	
1033445	BILL AND MELINDA GATES GRANT	7,399				
1053403	RELLA HAVENS MEMORIAL	24,568	13,552	20,016	20,016	
TOTAL FOR DEPARTMENT		1,321,586	1,395,397	1,931,902	1,280,623	(651,279)
<u>Financing by Major Account</u>						
BUDGET ADJUSTMENTS				76,645	150,903	74,258
INTERGOVERNMENTAL REVENUE		284,670	183,365	363,705	153,955	(209,750)
FEES SALES AND SERVICES		84,124	102,205	108,750	108,750	
FINE AND FORFEITURE		286,131	274,676	317,350	317,350	
INTEREST EARNINGS		24,568	13,552	20,016	20,016	
DEBT FINANCING				257,200		(257,200)
TRANSFERS IN OTHER FINANCING		642,093	821,600	788,236	529,649	(258,587)
TOTAL BY MAJOR ACCOUNT GROUP		1,321,586	1,395,397	1,931,902	1,280,623	(651,279)

City of Saint Paul
Financing Plan by Department

Department: PUBLIC LIBRARY AGENCY
Fund: 3200 LIBRARY AGENCY DEBT

Budget Year: 2014

		2011 Actuals	2012 Actuals	2013 Adopted	2014 Mayor's Proposed	Change From 2013 Adopted
<u>Financing by Accounting Unit</u>						
1083400	LIBRARY PY DEBT SERVICE	929,749	1,123,588	1,350,800		(1,350,800)
1083402	LIBRARY DEBT-2004 BONDS	(232,234)	(116,199)			
TOTAL FOR DEPARTMENT		697,514	1,007,389	1,350,800		(1,350,800)
<u>Financing by Major Account</u>						
TAXES		691,050	995,050	1,350,800		(1,350,800)
INTEREST EARNINGS		6,464	12,339			
TOTAL BY MAJOR ACCOUNT GROUP		697,514	1,007,389	1,350,800		(1,350,800)

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.

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.