

SAINT PAUL PUBLIC LIBRARY AGENCY | DIRECTOR KIT HADLEY

2015 ADOPTED BUDGET

Cover Photo

Photos from the Arlington Hills Community Center Grand Opening in May 2014, taken by photographer Slade Kemmet from The Friends of the Saint Paul Public Library.

Saint Paul Public Library Agency
2015 Adopted Budget

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Saint Paul Public Library Agency

Board of Commissioners

	Term of Office	
	From	To
<u>Commissioners</u>		
Amy Brendmoen	January 1, 2012	December 31, 2015
Daniel Bostrom	January 1, 2012	December 31, 2015
Kathy Lantry	January 1, 2012	December 31, 2015
Russ Stark	January 1, 2012	December 31, 2015
Dai Thao	November 21, 2013	December 31, 2015
Dave Thune	January 1, 2012	December 31, 2015
Chris Tolbert	January 1, 2012	December 31, 2015

Officers

Chairperson – Chris Tolbert

Secretary – Dai Thao

Treasurer – Russ Stark

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.

**City and Library Agency
Composite Summary**

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2014 Adopted vs. 2015 Adopted**

Property Tax Levy

	<u>2014 Adopted</u>	<u>2015 Adopted</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 14 Total</u>	<u>Pct of City 15 Total</u>
City of Saint Paul						
General Fund	71,329,211	72,662,437	1,333,226	1.9%	71.8%	71.4%
General Debt Service	11,949,160	12,408,754	459,594	3.8%	12.0%	12.2%
Saint Paul Public Library Agency	16,117,781	16,753,951	636,170	3.9%	16.2%	16.5%
Total (City and Library combined)	99,396,152	101,825,142	2,428,990	2.4%	100.0%	100.0%
Port Authority	1,811,700	1,811,700	-	0.0%		
Overall Levy (City, Library & Port)	101,207,852	103,636,842	2,428,990	2.4%		

* 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.

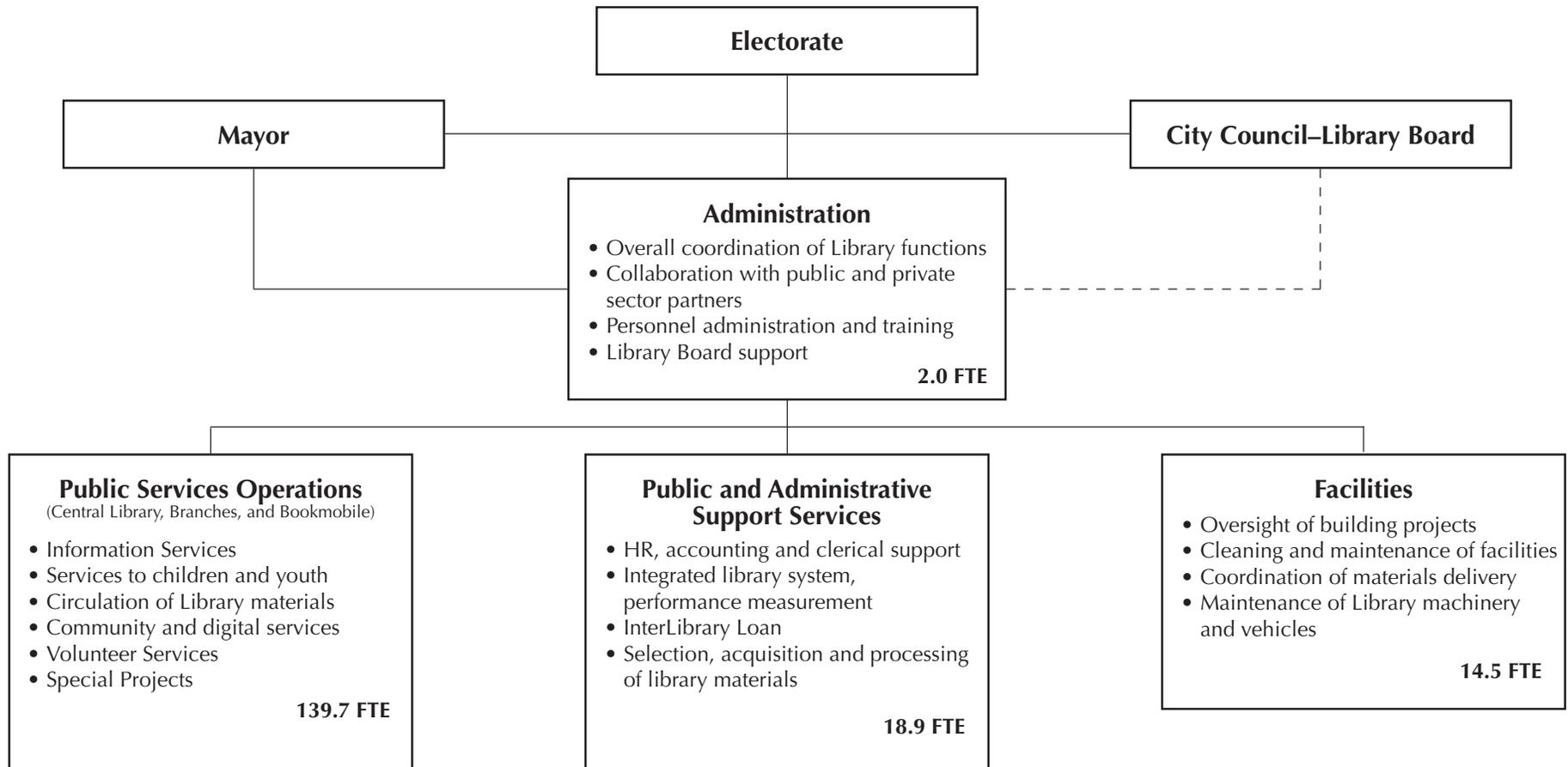
Local Government Aid Financing

	<u>2014 Adopted</u>	<u>2015 Adopted</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 14 Total</u>	<u>Pct. of 15 Total</u>
City of Saint Paul						
General Fund	60,422,253	61,887,988	1,465,735	2.4%	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)	60,422,253	61,887,988	1,465,735	2.4%	100.0%	100.0%

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.



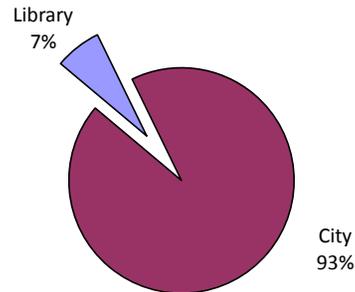
(Total 175.1 FTE)

**2015 Adopted 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.

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



Department Facts

- Total General Fund Budget: \$16,725,328
- Total Special Fund Budget: \$1,533,971
- Total FTEs: 175.10

Annual Statistics By the Numbers:

- Nearly 5 million visitors-in person, to the website or to the mobile app
- Highest number of visitors per capita in the metro area for the 7th year in a row
- 85,752 active cardholders
- 44% increase in the circulation of e-books, audio books and digital music
- 1,992 technology classes, including 400 at 21 community sites in 6 languages
- 15,518 Homework Center visits and 44,485 uses of Homework Rescue on-line
- 6,500 programs for children, teens, and adults with attendance over 110,000
- Nearly 1000 adult volunteers, highest since 2007, and 28,004 vol. 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

- Arlington Hills Community Center opened May 22 with new, integrated Libraries and Parks staffing and operations
- Createch Studio, SPPL's first teen media lab, opened at Arlington Hills
- Mayor Coleman renamed Central Library the George Latimer Central Library
- #becauseofthelibrary public awareness campaign launched
- Services to homeless patrons launched at George Latimer Central Library
- Social media and Excel modules added to Northstar Digital Literacy Project
- Digital badges added for summer YJ1 students at libraries and parks
- Digital badges added as an option for successful completion of Northstar Digital Literacy Project assessments
- 1,000 people attend 2nd Maker Fest at Arlington Hills Community Center
- Upgrades completed at Hamline Midway Library
- Renovations at Sun Ray and Highland Park Libraries on time and on budget

2015 Adopted Budget

Library Agency

Fiscal Summary

	2013 Actual	2014 Adopted	2015 Adopted	Change	% Change	2014 Adopted FTE	2015 Adopted FTE
Spending							
270: SPPL General Fund	15,386,364	15,989,839	16,725,328	735,489	4.6%	166.00	172.50
275: SPPL Special Projects	1,934,040	1,830,622	1,533,971	(296,651)	-16.2%	1.00	2.60
Total	17,320,404	17,820,461	18,259,299	438,838	2.5%	167.00	175.10
Financing							
270: SPPL General Fund	15,801,586	15,989,839	16,725,328	735,489	4.6%		
275: SPPL Special Projects	2,002,266	1,830,622	1,533,971	(296,651)	-16.2%		
Total	17,803,852	17,820,461	18,259,299	438,838	2.5%		

Budget Changes Summary

Changes to the 2015 adopted Library Agency budget include funding for additional open hours on Tuesday and Thursday evenings at several branch libraries and Sunday hours at Merriam Park Library. Additional changes include a one-time investment in the Library materials collection, additional revenue from outside sources, including MELSA funding for technology and a grant from the Friends of the Saint Paul Public Library that invests in adult education services. Some one-time investments from 2014 were removed from the 2015 budget, including an investment in materials for start-up collections at the newly renovated Sun-Ray and Highland libraries, as well as a capital investment in book lockers for holds pick-ups at George Latimer Central Library. Other spending changes in the 2015 Library Agency budget are due to current service level updates.

270: SPPL General Fund**Library Agency**

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

	Change from 2014 Adopted		
	Spending	Financing	FTE
<u>Current Service Level Adjustments</u>	188,445	188,445	-
Subtotal:	<u>188,445</u>	<u>188,445</u>	<u>-</u>
<u>Mayor's Proposed Changes</u>			
Planned Reductions			
The 2014 budget included one-time resources to expand library services through a small capital investment at George Latimer Central Library. The 2015 adopted budget reflects the reduction of this resource.			
Capital investment	(65,000)	(65,000)	-
Subtotal:	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
<u>Adopted Changes</u>			
Materials Collection			
The 2015 adopted budget includes a \$300,000 one-time investment for the Library materials collection. This portion of the investment is funded by a shift in revenue from the General Fund.			
Library Materials	212,000	212,000	-
Subtotal:	<u>212,000</u>	<u>212,000</u>	<u>-</u>
Additional Library Hours			
The 2015 adopted budget includes funding for the Library to have additional open hours on Tuesday and Thursday evenings at 7 locations, as well as additional open hours on Sundays at the Merriam Park Library. The additional hours were funded through a shift in revenue from the General Fund.			
Additional hours	400,044	400,044	6.5
Subtotal:	<u>400,044</u>	<u>400,044</u>	<u>6.5</u>
Fund 270 Budget Changes Total	<u><u>735,489</u></u>	<u><u>735,489</u></u>	<u><u>6.5</u></u>

275: SPPL Special Projects**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 2014 Adopted		
	Spending	Financing	FTE
<u>Current Service Level Adjustments</u>			
The current service level adjustments to the 2015 adopted budget include shifting a portion of computer replacement and office furniture spending to the General Fund within existing resources and a portion of special fund balance carried forward from 2014. Other changes are due to the actual costs of the collection agency fee coming in lower than what was budgeted in 2014 and other personnel and central service related adjustments.			
Portion of materials budget shifted to General Fund	(25,000)	(25,000)	-
Portion of special fund balance from 2014	40,000	40,000	-
Other current service level adjustments	(42,220)	(42,220)	-
Subtotal:	(27,220)	(27,220)	-

Mayor's Proposed Changes**Materials Collection**

The 2014 budget included a \$500,000 one-time investment in materials for start-up collections at the newly renovated Sun Ray and Highland branches. Revenue for this investment came from additional MELSA and Cultural STAR funding, as well as the proceeds from the sale of the former Lexington Library. The 2014 budget also included \$50,000 in one-time resources to supplement the system's collection budget. The 2015 adopted budget removes these one-time budget adjustments.

Library materials	(550,000)	(550,000)	-
Subtotal:	(550,000)	(550,000)	-

275: SPPL Special Projects**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 2014 Adopted		
		Spending	Financing	FTE
Adopted Changes				
Revenue Adjustment				
Recognize revenue from outside sources, including MELSA funding, as well as a grant from the Friends of the Saint Paul Public Library.				
	MELSA funding for technology enhancements	76,314	76,314	1.6
	New Bremer grant for adult education services	116,255	116,255	-
	Subtotal:	192,569	192,569	1.6
Materials Collection				
The 2015 adopted budget includes a \$300,000 one-time investment for the Library materials collection. This portion of the investment is funded through Cultural STAR resources.				
	Library materials	88,000	88,000	-
	Subtotal:	88,000	88,000	-
Fund 275 Budget Changes Total		(296,651)	(296,651)	1.6

Spending Reports

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

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
<u>Spending by Fund</u>					
SPPL GENERAL FUND	15,640,595	15,386,364	15,989,839	16,725,326	735,487
SPPL SPECIAL PROJECTS	1,768,247	1,934,040	1,830,622	1,533,971	(296,651)
TOTAL SPENDING BY FUND	17,408,841	17,320,404	17,820,461	18,259,297	438,836
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE	10,981,344	10,846,017	11,637,587	12,143,122	505,535
SERVICES	2,691,986	3,110,014	2,949,687	3,085,293	135,606
MATERIALS AND SUPPLIES	2,457,561	2,601,187	2,689,710	2,431,711	(257,999)
ADDITIONAL EXPENSES	3,061	2,966	145,771	145,771	
CAPITAL OUTLAY	292,053	215,625	360,000	411,255	51,255
OTHER FINANCING USES	982,836	544,596	37,706	42,145	4,439
TOTAL SPENDING BY MAJOR ACCOUNT	17,408,841	17,320,404	17,820,461	18,259,297	438,836
<u>Financing by Major Account</u>					
TAXES	15,762,740	15,581,983	15,814,838	16,438,284	623,446
INTERGOVERNMENTAL REVENUE	195,253	504,196	188,010	265,999	77,989
CHARGES FOR SERVICES	102,205	99,097	108,750	108,750	
FINE AND FORFEITURE	274,676	276,433	317,350	317,350	
INVESTMENT EARNINGS	13,552	(9,656)	20,016	20,016	
MISCELLANEOUS REVENUE	841,678	1,047,300	1,220,594	869,946	(350,648)
OTHER FINANCING SOURCES		304,500	150,903	238,954	88,051
TOTAL FINANCING BY MAJOR ACCOUNT	17,190,103	17,803,852	17,820,461	18,259,299	438,838

CITY OF SAINT PAUL
Spending Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL GENERAL FUND

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	10,849,224	10,727,694	11,590,674	12,019,113	428,439
SERVICES	2,397,393	2,647,019	2,607,624	2,736,233	128,609
MATERIALS AND SUPPLIES	1,334,016	1,456,030	1,498,064	1,722,065	224,001
ADDITIONAL EXPENSES	3,061	2,926	145,771	145,771	
CAPITAL OUTLAY	74,064	8,100	110,000	60,000	(50,000)
OTHER FINANCING USES	982,836	544,596	37,706	42,145	4,439
Total Spending by Major Account	15,640,595	15,386,364	15,989,839	16,725,326	735,487
Spending by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	1,456,463	1,237,324	517,941	530,868	12,927
27043200 SPPL PUBLIC SERVICES	9,417,232	9,355,423	10,280,327	10,718,012	437,685
27043300 SPPL SYSTEM SUPPORT SERVICES	2,539,025	2,599,622	2,718,582	3,003,046	284,464
27043400 SPPL FACILITY OPS AND MNTNCE	2,227,875	2,193,996	2,472,989	2,473,400	411
Total Spending by Accounting Unit	15,640,595	15,386,364	15,989,839	16,725,326	735,487

CITY OF SAINT PAUL
Spending Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL SPECIAL PROJECTS

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	132,120	118,324	46,913	124,009	77,096
SERVICES	294,593	462,995	342,063	349,060	6,997
MATERIALS AND SUPPLIES	1,123,546	1,145,157	1,191,646	709,646	(482,000)
ADDITIONAL EXPENSES		40			
CAPITAL OUTLAY	217,989	207,525	250,000	351,255	101,255
Total Spending by Major Account	1,768,247	1,934,040	1,830,622	1,533,971	(296,651)
Spending by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	510,030	806,752	1,062,748	681,599	(381,149)
27543620 RELLA HAVENS BEQUEST	16,652	20,559	20,016	20,016	
27543650 MELSA PROGRAMS STATE AID	299,588	244,865	263,010	270,210	7,200
27543800 FRIENDS OF THE LIBRARY GRANTS	799,967	707,458	374,849	452,145	77,296
27543830 PERRIE JONES ENDOWMENT FRIENDS	99,016	105,076	109,999	110,000	1
27543850 LEARNING LABS FEDERAL GRANT	42,993	49,330			
Total Spending by Accounting Unit	1,768,247	1,934,040	1,830,622	1,533,971	(296,651)

Financing Reports

CITY OF SAINT PAUL
Financing Plan by Department

Department: **ST PAUL PUBLIC LIBRARY AGENCY**
Fund: **SPPL GENERAL FUND**

Budget Year: **2015**

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Financing by Major Account					
TAXES	15,762,740	15,581,983	15,814,838	16,438,284	623,446
INTERGOVERNMENTAL REVENUE	11,889			112,044	112,044
MISCELLANEOUS REVENUE	20,078	176,803	175,000	175,000	
OTHER FINANCING SOURCES		42,800			
Total Financing by Major Account	15,794,706	15,801,586	15,989,838	16,725,328	735,490
Financing by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	15,792,129	15,756,982	15,989,838	16,725,328	735,490
27043200 SPPL PUBLIC SERVICES	102	20			
27043300 SPPL SYSTEM SUPPORT SERVICES		42,800			
27043400 SPPL FACILITY OPS AND MNTNCE	2,474	1,784			
Total Financing by Accounting Unit	15,794,706	15,801,586	15,989,838	16,725,328	735,490

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL GENERAL FUND

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
40005-0	CURRENT PROPERTY TAX	12,415,405	11,935,780	15,795,426	16,418,872	623,446
40010-0	FISCAL DISPARITIES	3,278,490	3,572,577			
40201-0	PROP TAX 1ST YEAR DELINQUENT	110,025	106,066	19,412	19,412	
40202-0	PROP TAX 2ND YR DELINQUENT	(44,393)	(32,802)			
40203-0	PROP TAX 3RD YR DELINQUENT	(4,239)	(9,569)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	4,292	1,786			
40205-0	PROP TAX 5TH YEAR DELINQUENT	189	4,340			
40206-0	PROP TAX 6TH YR AND PRIOR	2,970	4,898			
40405-0	PROPERTY TAX PENALTY		(1,092)			
TOTAL FOR TAXES		15,762,740	15,581,983	15,814,838	16,438,284	623,446
43605-0	LOCAL GOVERNMENT AID				112,044	112,044
43625-0	CITY SHARE STATE HWY RENT	11,889				
TOTAL FOR INTERGOVERNMENTAL REVENUE		11,889			112,044	112,044
55505-0	OUTSIDE CONTRIBUTION DONATIONS	17,501	174,999	175,000	175,000	
55845-0	JURY DUTY PAY	102	20			
55915-0	OTHER MISC REVENUE	2,474	1,784			
TOTAL FOR MISCELLANEOUS REVENUE		20,078	176,803	175,000	175,000	
57505-0	CAPITAL LEASE		42,800			
TOTAL FOR OTHER FINANCING SOURCES			42,800			
TOTAL FOR SPPL GENERAL FUND		15,794,706	15,801,586	15,989,838	16,725,328	735,490

CITY OF SAINT PAUL
Financing Plan by Department

Department: ST PAUL PUBLIC LIBRARY AGENCY
Fund: SPPL SPECIAL PROJECTS

Budget Year: 2015

	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	183,365	504,196	188,010	153,955	(34,055)
CHARGES FOR SERVICES	102,205	99,097	108,750	108,750	
FINE AND FORFEITURE	274,676	276,433	317,350	317,350	
INVESTMENT EARNINGS	13,552	(9,656)	20,016	20,016	
MISCELLANEOUS REVENUE	821,600	870,496	1,045,594	694,946	(350,648)
OTHER FINANCING SOURCES		261,700	150,903	238,954	88,051
Total Financing by Major Account	1,395,397	2,002,266	1,830,623	1,533,971	(296,652)
Financing by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	439,403	721,178	1,062,748	681,599	(381,149)
27543620 RELLA HAVENS BEQUEST	13,552	(9,710)	20,016	20,016	
27543650 MELSA PROGRAMS STATE AID	183,365	371,180	263,010	270,210	7,200
27543800 FRIENDS OF THE LIBRARY GRANTS	659,691	722,662	374,849	452,146	77,297
27543830 PERRIE JONES ENDOWMENT FRIENDS	99,387	104,633	110,000	110,000	
27543850 LEARNING LABS FEDERAL GRANT		92,323			
Total Financing by Accounting Unit	1,395,397	2,002,266	1,830,623	1,533,971	(296,652)

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL SPECIAL PROJECTS

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
43001-0	FEDERAL DIRECT GRANTS		92,323			
43401-0	STATE GRANTS	5,880	47,426	20,000	20,000	
43660-0	MELSA METRO LIBRARY SVC AG	177,485	364,447	168,010	133,955	(34,055)
TOTAL FOR INTERGOVERNMENTAL REVENUE		183,365	504,196	188,010	153,955	(34,055)
44155-0	COMMISSIONS PCARD	37				
44190-0	MISCELLANEOUS FEES	7	96			
44215-0	COPIES	64,136	59,778			
44225-0	MAPS PUBLICATION REPORT HISTOR	19,742	19,954			
47510-0	SPACE RENTAL	2,218	1,395			
48330-0	FACILITY RENTAL			4,000	4,000	
48405-0	COMMISSIONS VENDING MACHINE	176	183			
49105-0	LIBRARY FEE NON RESIDENT CARD	569	461	650	650	
49110-0	LIBRARY FEE RESEARCH	1,003	973	600	600	
49115-0	LIBRARY SERVICE FEE	3,352	5,211	3,500	3,500	
49205-0	LIBRARY MATERIAL RENTAL	10,964	11,047	6,000	6,000	
49210-0	LIBRARY USED MATERIALS			25,000	25,000	
49215-0	LIBRARY DUPLICATING			69,000	69,000	
TOTAL FOR CHARGES FOR SERVICES		102,205	99,097	108,750	108,750	
53115-0	LIBRARY OVERDUE FINES	236,302	227,283	280,000	280,000	
53120-0	LIBRARY LOST DAMAGE FINE	38,374	49,151	37,350	37,350	
TOTAL FOR FINE AND FORFEITURE		274,676	276,433	317,350	317,350	
54505-0	INTEREST INTERNAL POOL	14,067	10,328	20,016	20,016	
54510-0	INCR OR DECR IN FV INVESTMENTS	(515)	(20,038)			
54810-0	OTHER INTEREST EARNED		53			
TOTAL FOR INVESTMENT EARNINGS		13,552	(9,656)	20,016	20,016	

CITY OF SAINT PAUL
Financing by Company and Department

Company: ST PAUL PUBLIC LIBRARY AGENCY
 Department: ST PAUL PUBLIC LIBRARY AGENCY
 Fund: SPPL SPECIAL PROJECTS

Budget Year: 2015

Account	Account Description	2012 Actuals	2013 Actuals	2014 Adopted	2015 Adopted	Change From 2014 Adopted
55505-0	OUTSIDE CONTRIBUTION DONATIONS	797,124	801,748	670,506	654,146	(16,360)
55815-0	REFUNDS OVERPAYMENTS	45	2,945	750	750	
55840-0	E RATE REFUNDS			40,000	40,000	
55905-0	CASH OVER OR SHORT	(890)	(408)	50	50	
55915-0	OTHER MISC REVENUE	25,321	66,211	334,288		(334,288)
TOTAL FOR MISCELLANEOUS REVENUE		821,600	870,496	1,045,594	694,946	(350,648)
57505-0	CAPITAL LEASE		261,700			
59910-0	USE OF FUND EQUITY			150,903	238,954	88,051
TOTAL FOR OTHER FINANCING SOURCES			261,700	150,903	238,954	88,051
TOTAL FOR SPPL SPECIAL PROJECTS		1,395,397	2,002,266	1,830,623	1,533,971	(296,652)
TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY		17,190,103	17,803,852	17,820,461	18,259,299	438,838

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, personnel 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 accounting units, a specific and distinguishable budgetary unit of work or service. Accounting units are detailed levels of budget spending authority created to accomplish the approved objectives of the fund.

Accounting Unit Number: An eight (8)-digit number which uniquely identifies the accounting unit. The first digit indicates the fund type, while the second digit indicates the department.

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 Improvement Budget (CIB): A plan for capital expenditures (physical development of the city) to be incurred each year, over a fixed number of years, in order to meet capital needs arising from the long-term work program.

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.

CIB: Acronym for capital improvement budget.

COMET: Acronym for City Operations Modernization and Enterprise Transformation, Saint Paul's technology improvement project. See *ERP*.

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.

Enterprise Fund: A fund established to account for city operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs (expenses, including depreciation) of providing goods and services on a continuing basis be financed or recovered primarily through user charges.

ERP: Acronym for Enterprise Resource Planning, a document and information management system.

ETI: Acronym for Enterprise Technology Initiative. This is an activity in the Technology department in which spending and financing for city-wide technology improvements are budgeted.

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*.

FMS or FM-80: Reference to the City of Saint Paul's financial management computer system. This system is planned to be retired in 2013 and replaced with the City's new ERP system.

FORCE: Acronym for focusing our resources on community empowerment. This is a unit within the Police Department dedicated to combat problems, at the neighborhood level, of street level narcotics, problem properties and disruptive behavior.

Fiduciary Fund: A fund established to account for resources held for the benefit of parties outside the government.

Glossary – Continued

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: 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.

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 Number: A three-digit number which uniquely identifies the fund. For example, the General Fund is fund number 100, the city grants fund is 200, and the parks and recreation special projects is 260. There is no significance to the sequence of numbers. See *Activity Number*.

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*.

GIS: Acronym for geographic based information systems.

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 City of Saint Paul.

Governmental Funds: All funds other than fiduciary and proprietary funds. Includes the general fund, special revenue funds, capital projects funds, debt service funds and special assessment funds. The measurement focus is on spending or financial flow rather than on net income. See *Fiduciary Funds* and *Proprietary Funds*.

Internal Service Fund: A fund established to account for the financing of goods or services provided by one city department to other city departments, divisions or funds on a cost-reimbursement basis.

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

MSA: Acronym for municipal state aids. See *State Aids*.

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.

PED: Acronym for the planning and economic development department.

Permanent Fund: A fund established to account for the custody and administration of assets held in a trust capacity. The assets held in a trust fund must be spent or invested in accordance with the conditions of the trust. Expendable trust funds are similar to governmental funds in that the measurement focus is on spending or financial flow rather than on net income. Non-expendable trust funds are similar to proprietary funds, with the measurement focus on determination of net income. See *Agency Fund* and *Fiduciary Fund*.

Proprietary Funds: Any fund which attempts to determine net income. Measurement focus is on cost of services similar to private sector for-profit organizations. This category includes enterprise and internal service funds.

Recoverable Expenditure: An expenditure made for, or on behalf of, another governmental unit, fund, or department, private individual, firm, or corporation which will, subsequently, be recovered in cash or its equivalent.

Retained Earnings: An equity account reflecting the accumulated earnings of an enterprise or internal service fund which are not reserved for any specific purpose.

Special Assessment: Charges which the local government collects from property owners to pay for specific services or capital improvement projects such as streets, sewers, etc., which benefit a particular piece of real estate.

Glossary – Continued

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.

STAR: Acronym for sales tax revitalization program. This is also referred to sometimes as cultural sales tax revenue.

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.

Tax Increment District: A tax increment district is a designated geographical area where a city is undertaking redevelopment or development activity. Any increase in assessed valuation due to new development activity is captured by the district. Property taxes levied against those captured values are used to finance the public improvement costs incurred to induce the private development activity. Public improvement costs can be financed by issuing bonds or by a pay-as-you-go plan.