

SAINT PAUL  
PUBLIC LIBRARY

SAINT PAUL PUBLIC LIBRARY AGENCY | DIRECTOR KIT HADLEY

**2015 PROPOSED 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 Mayor’s Proposed Budget

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## CITY OF SAINT PAUL

*Mayor Christopher B. Coleman*

*390 City Hall  
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Saint Paul, MN 55102*

*Telephone: 651-266-8510  
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August 13, 2014

Honorable Library Agency Board Members,

I am pleased to submit to you my 2015 budget for the City of Saint Paul.

This budget continues to provide a consistent level of resources to set the stage for another positive year of the Library's contribution to Saint Paul's community learning network.

- The first full year of operations at the Arlington Hills Community Center, the Sun Ray Library, and the Highland Park Community Center.
- Renovations at the George Latimer Central Library to create a welcome center, add individualized study spaces, and improve operating efficiencies.
- Launch of the Learning Dreams initiative to work with parents of students at west side schools to pursue their own learning aspirations in order to better support their children's learning.
- The first full year of operation of Reading Together, a redesigned and more targeted reading tutoring program.

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

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
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 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  
2014 Adopted vs. 2015 Proposed**

**Property Tax Levy\***

	<u>2014 Adopted</u>	<u>2015 Proposed</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	73,172,641	1,843,430	2.6%	71.8%	71.9%
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	16,243,747	125,966	0.8%	16.2%	16.0%
<b>Total (City and Library combined)</b>	<b>99,396,152</b>	<b>101,825,142</b>	<b>2,428,990</b>	<b>2.4%</b>	<b>100.0%</b>	<b>100.0%</b>
Port Authority	1,811,700	1,811,700	-	0.0%		
<b>Overall Levy (City, Library &amp; Port)</b>	<b>101,207,852</b>	<b>103,636,842</b>	<b>2,428,990</b>	<b>2.4%</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% "shrinkage" allowance for delinquent taxes.

**Local Government Aid Financing**

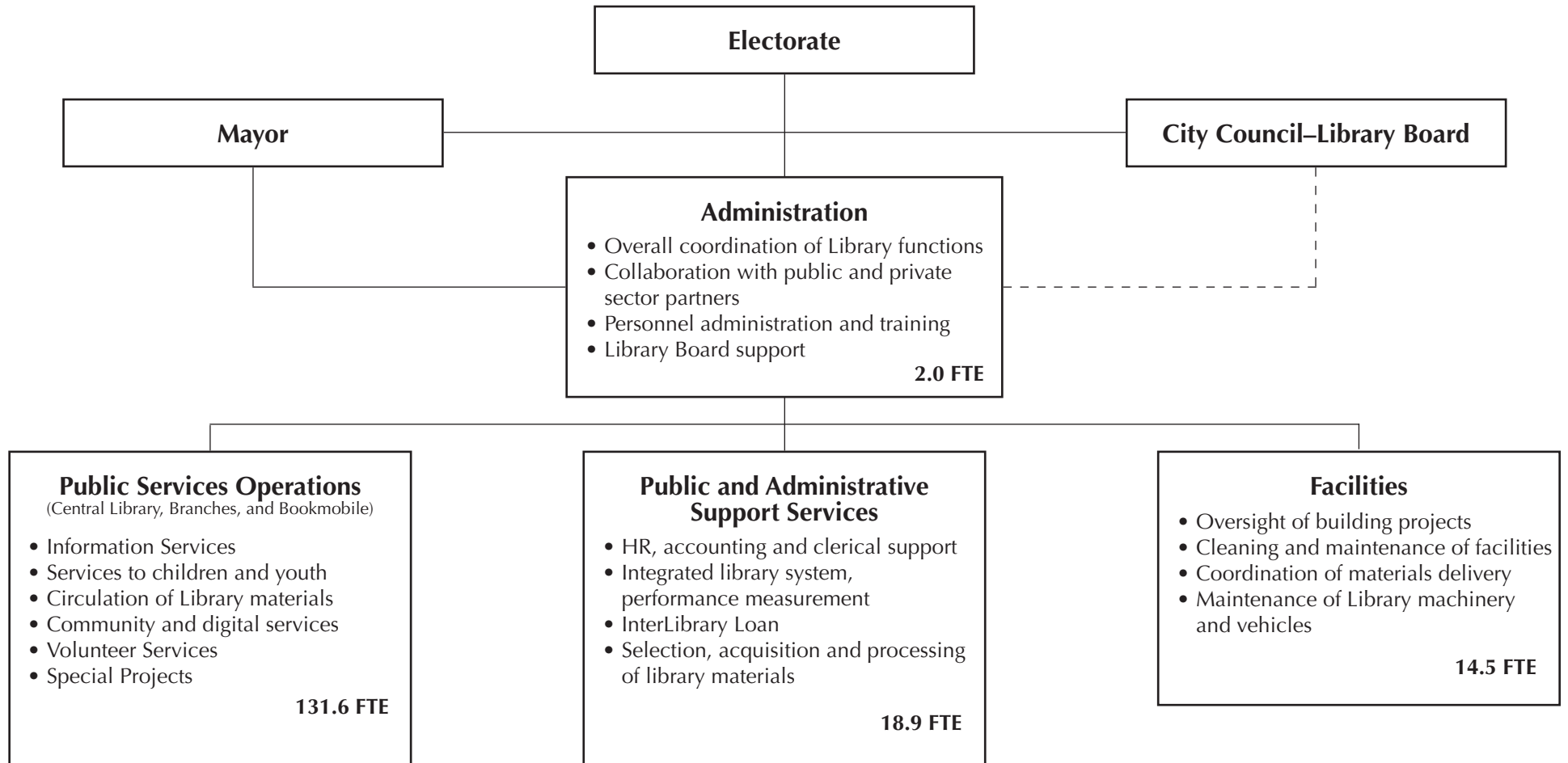
	<u>2014 Adopted</u>	<u>2015 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 14 Total</u>	<u>Pct. of 15 Total</u>
City of Saint Paul						
General Fund	60,422,253	61,887,988	1,465,735	2.4%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
<b>Total (City and Library combined)</b>	<b>60,422,253</b>	<b>61,887,988</b>	<b>1,465,735</b>	<b>2.4%</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 167.0 FTE)**

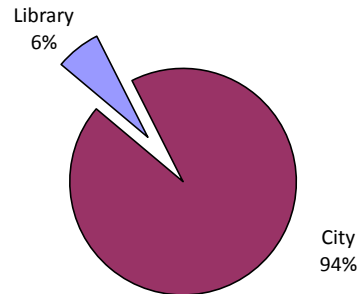
## 2015 Proposed Budget

### 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.

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



#### Department Facts

- Total General Fund Budget: \$16,113,284
- Total Special Fund Budget: \$1,213,402
- Total FTEs: 167.00

#### 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 Proposed Budget

### Library Agency

#### Fiscal Summary

	<u>2013 Actual</u>	<u>2014 Adopted</u>	<u>2015 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2014 Adopted FTE</u>	<u>2015 Proposed FTE</u>
<b>Spending</b>							
270: SPPL General Fund	15,386,364	15,989,839	16,113,284	123,445	0.8%	166.00	166.00
275: SPPL Special Projects	1,934,040	1,830,622	1,213,402	(617,220)	-33.7%	1.00	1.00
<b>Total</b>	<b>17,320,404</b>	<b>17,820,461</b>	<b>17,326,686</b>	<b>(493,775)</b>	<b>-2.8%</b>	<b>167.00</b>	<b>167.00</b>
<b>Financing</b>							
270: SPPL General Fund	15,801,586	15,989,839	16,113,284	123,445	0.8%		
275: SPPL Special Projects	2,002,266	1,830,622	1,213,402	(617,220)	-33.7%		
<b>Total</b>	<b>17,803,852</b>	<b>17,820,461</b>	<b>17,326,686</b>	<b>(493,775)</b>	<b>-2.8%</b>		

#### Budget Changes Summary

Changes in the 2015 proposed Library Agency budget includes the removal of a one-time investment in materials for start-up collections at the newly renovated Sun-Ray and Highland libraries, as well as a one-time capital investment in book lockers for holds pick-ups at George Latimer Central Library to be installed in 2014. 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		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
<b>Current Service Level Adjustments</b>		188,445	188,445	-
	Subtotal:	<u>188,445</u>	<u>188,445</u>	<u>-</u>
<b>Planned Reductions</b>				
The 2014 budget included one-time resources to expand library services through a small capital investment at George Latimer Central Library.				
The 2015 proposed budget reflects the reduction of this resource.				
Capital investment		(65,000)	(65,000)	-
	Subtotal:	<u>(65,000)</u>	<u>(65,000)</u>	<u>-</u>
<b>Fund 270 Budget Changes Total</b>		<u><u>123,445</u></u>	<u><u>123,445</u></u>	<u><u>-</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.

		<b>Change from 2014 Adopted</b>		
		<b><u>Spending</u></b>	<b><u>Financing</u></b>	<b><u>FTE</u></b>
<b>Current Service Level Adjustments</b>				
The current service level adjustments to the 2015 proposed budget include shifting a portion of computer replacement and office furniture spending to the General Fund within existing resources. 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)	
Other current service level adjustments		(42,220)	(42,220)	-
Subtotal:		<u>(67,220)</u>	<u>(67,220)</u>	<u>-</u>
<b>Materials Collection</b>				
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 proposed budget removes these one-time budget adjustments.				
Library materials		(550,000)	(550,000)	-
Subtotal:		<u>(550,000)</u>	<u>(550,000)</u>	<u>-</u>
<b>Fund 275 Budget Changes Total</b>		<u><u>(617,220)</u></u>	<u><u>(617,220)</u></u>	<u><u>-</u></u>



# 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 Mayor's Proposed	Change From 2014 Adopted
<b><u>Spending by Fund</u></b>					
SPPL GENERAL FUND	15,640,595	15,386,364	15,989,839	16,113,284	123,445
SPPL SPECIAL PROJECTS	1,768,247	1,934,040	1,830,622	1,213,403	(617,219)
<b>TOTAL SPENDING BY FUND</b>	<b>17,408,841</b>	<b>17,320,404</b>	<b>17,820,461</b>	<b>17,326,686</b>	<b>(493,775)</b>
<b><u>Spending by Major Account</u></b>					
EMPLOYEE EXPENSE	10,981,344	10,846,017	11,637,587	11,722,945	85,358
SERVICES	2,691,986	3,110,014	2,949,687	2,989,114	39,427
MATERIALS AND SUPPLIES	2,457,561	2,601,187	2,689,710	2,131,711	(557,999)
ADDITIONAL EXPENSES	3,061	2,966	145,771	145,771	
CAPITAL OUTLAY	292,053	215,625	360,000	295,000	(65,000)
OTHER FINANCING USES	982,836	544,596	37,706	42,145	4,439
<b>TOTAL SPENDING BY MAJOR ACCOUNT</b>	<b>17,408,841</b>	<b>17,320,404</b>	<b>17,820,461</b>	<b>17,326,686</b>	<b>(493,775)</b>
<b><u>Financing by Major Account</u></b>					
TAXES	15,762,740	15,581,983	15,814,838	15,938,284	123,446
INTERGOVERNMENTAL REVENUE	195,253	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	841,678	1,047,300	1,220,594	705,632	(514,962)
OTHER FINANCING SOURCES		304,500			
BUDGET ADJUSTMENTS			150,902	82,699	(68,203)
<b>TOTAL FINANCING BY MAJOR ACCOUNT</b>	<b>17,190,103</b>	<b>17,803,852</b>	<b>17,820,460</b>	<b>17,326,686</b>	<b>(493,774)</b>

# 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 Mayor's Proposed	Change From 2014 Adopted
<b>Spending by Major Account</b>						
EMPLOYEE EXPENSE		10,849,224	10,727,694	11,590,674	11,675,249	84,575
SERVICES		2,397,393	2,647,019	2,607,624	2,680,053	72,429
MATERIALS AND SUPPLIES		1,334,016	1,456,030	1,498,064	1,510,065	12,001
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
<b>Total Spending by Major Account</b>		<b>15,640,595</b>	<b>15,386,364</b>	<b>15,989,839</b>	<b>16,113,284</b>	<b>123,445</b>
<b>Spending by Accounting Unit</b>						
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	10,317,970	37,643
27043300	SPPL SYSTEM SUPPORT SERVICES	2,539,025	2,599,622	2,718,582	2,791,046	72,464
27043400	SPPL FACILITY OPS AND MNTNCE	2,227,875	2,193,996	2,472,989	2,473,400	411
<b>Total Spending by Accounting Unit</b>		<b>15,640,595</b>	<b>15,386,364</b>	<b>15,989,839</b>	<b>16,113,284</b>	<b>123,445</b>

# 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 Mayor's Proposed	Change From 2014 Adopted
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	132,120	118,324	46,913	47,696	783
SERVICES	294,593	462,995	342,063	309,060	(33,003)
MATERIALS AND SUPPLIES	1,123,546	1,145,157	1,191,646	621,646	(570,000)
ADDITIONAL EXPENSES		40			
CAPITAL OUTLAY	217,989	207,525	250,000	235,000	(15,000)
<b>Total Spending by Major Account</b>	<b>1,768,247</b>	<b>1,934,040</b>	<b>1,830,622</b>	<b>1,213,403</b>	<b>(617,219)</b>
<b>Spending by Accounting Unit</b>					
27543610 LIBRARY FEES FINES N REVENUES	510,030	806,752	1,062,748	553,599	(509,149)
27543620 RELLA HAVENS BEQUEST	16,652	20,559	20,016	20,016	
27543650 MELSA PROGRAMS STATE AID	299,588	244,865	263,010	153,955	(109,055)
27543800 FRIENDS OF THE LIBRARY GRANTS	799,967	707,458	374,849	375,832	983
27543830 PERRIE JONES ENDOWMENT FRIENDS	99,016	105,076	109,999	110,000	1
27543850 LEARNING LABS FEDERAL GRANT	42,993	49,330			
<b>Total Spending by Accounting Unit</b>	<b>1,768,247</b>	<b>1,934,040</b>	<b>1,830,622</b>	<b>1,213,403</b>	<b>(617,219)</b>

# Financing Reports

**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

						Change From
		2012	2013	2014	2015	2014
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
40005-0	CURRENT PROPERTY TAX	12,415,405	11,935,780	15,795,426	15,918,872	123,446
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)			
<b>TOTAL FOR TAXES</b>		<b>15,762,740</b>	<b>15,581,983</b>	<b>15,814,838</b>	<b>15,938,284</b>	<b>123,446</b>
43625-0	CITY SHARE STATE HWY RENT	11,889				
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>		<b>11,889</b>				
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			
<b>TOTAL FOR MISCELLANEOUS REVENUE</b>		<b>20,078</b>	<b>176,803</b>	<b>175,000</b>	<b>175,000</b>	
57505-0	CAPITAL LEASE		42,800			
<b>TOTAL FOR OTHER FINANCING SOURCES</b>			<b>42,800</b>			
<b>TOTAL FOR SPPL GENERAL FUND</b>		<b>15,794,706</b>	<b>15,801,586</b>	<b>15,989,838</b>	<b>16,113,284</b>	<b>123,446</b>

**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

					Change From
		2012	2013	2014	2014
		Actuals	Actuals	Adopted	Adopted
Account	Account Description				2015 Mayor's Proposed
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
<b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b>		<b>183,365</b>	<b>504,196</b>	<b>188,010</b>	<b>153,955</b>
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
<b>TOTAL FOR CHARGES FOR SERVICES</b>		<b>102,205</b>	<b>99,097</b>	<b>108,750</b>	<b>108,750</b>
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
<b>TOTAL FOR FINE AND FORFEITURE</b>		<b>274,676</b>	<b>276,433</b>	<b>317,350</b>	<b>317,350</b>
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		
<b>TOTAL FOR INVESTMENT EARNINGS</b>		<b>13,552</b>	<b>(9,656)</b>	<b>20,016</b>	<b>20,016</b>

**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

						Change From
		2012	2013	2014	2015	2014
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
55505-0	OUTSIDE CONTRIBUTION DONATIONS	797,124	801,748	670,506	489,832	(180,674)
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)
<b>TOTAL FOR MISCELLANEOUS REVENUE</b>		<b>821,600</b>	<b>870,496</b>	<b>1,045,594</b>	<b>530,632</b>	<b>(514,962)</b>
57505-0	CAPITAL LEASE		261,700			
<b>TOTAL FOR OTHER FINANCING SOURCES</b>			<b>261,700</b>			
91010-0	USE OF FUND BALANCE			150,902	82,699	(68,203)
<b>TOTAL FOR BUDGET ADJUSTMENTS</b>				<b>150,902</b>	<b>82,699</b>	<b>(68,203)</b>
<b>TOTAL FOR SPPL SPECIAL PROJECTS</b>		<b>1,395,397</b>	<b>2,002,266</b>	<b>1,830,622</b>	<b>1,213,402</b>	<b>(617,220)</b>
<b>TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY</b>		<b>17,190,103</b>	<b>17,803,852</b>	<b>17,820,460</b>	<b>17,326,686</b>	<b>(493,774)</b>



# 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 Mayor's Proposed	Change From 2014 Adopted
<b>Financing by Major Account</b>					
TAXES	15,762,740	15,581,983	15,814,838	15,938,284	123,446
INTERGOVERNMENTAL REVENUE	11,889				
MISCELLANEOUS REVENUE	20,078	176,803	175,000	175,000	
OTHER FINANCING SOURCES		42,800			
<b>Total Financing by Major Account</b>	<b>15,794,706</b>	<b>15,801,586</b>	<b>15,989,838</b>	<b>16,113,284</b>	<b>123,446</b>
<b>Financing by Accounting Unit</b>					
27043100 SPPL GENERAL ADMINISTRATION	15,792,129	15,756,982	15,989,838	16,113,284	123,446
27043200 SPPL PUBLIC SERVICES	102	20			
27043300 SPPL SYSTEM SUPPORT SERVICES		42,800			
27043400 SPPL FACILITY OPS AND MNTNCE	2,474	1,784			
<b>Total Financing by Accounting Unit</b>	<b>15,794,706</b>	<b>15,801,586</b>	<b>15,989,838</b>	<b>16,113,284</b>	<b>123,446</b>

# 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 Mayor's Proposed	Change From 2014 Adopted
<b>Financing by Major Account</b>						
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	530,632	(514,962)
OTHER FINANCING SOURCES			261,700			
BUDGET ADJUSTMENTS				150,902	82,699	(68,203)
<b>Total Financing by Major Account</b>		<b>1,395,397</b>	<b>2,002,266</b>	<b>1,830,622</b>	<b>1,213,402</b>	<b>(617,220)</b>
<b>Financing by Accounting Unit</b>						
27543610	LIBRARY FEES FINES N REVENUES	439,403	721,178	1,062,747	553,599	(509,148)
27543620	RELLA HAVENS BEQUEST	13,552	(9,710)	20,016	20,016	
27543650	MELSA PROGRAMS STATE AID	183,365	371,180	263,010	153,955	(109,055)
27543800	FRIENDS OF THE LIBRARY GRANTS	659,691	722,662	374,849	375,832	983
27543830	PERRIE JONES ENDOWMENT FRIENDS	99,387	104,633	110,000	110,000	
27543850	LEARNING LABS FEDERAL GRANT		92,323			
<b>Total Financing by Accounting Unit</b>		<b>1,395,397</b>	<b>2,002,266</b>	<b>1,830,622</b>	<b>1,213,402</b>	<b>(617,220)</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.

*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.