

2016 Proposed Budget



SAINT PAUL
PUBLIC LIBRARY

SAINT PAUL PUBLIC LIBRARY AGENCY
DIRECTOR KIT HADLEY

Cover Photo

Photo from Rice Street Library by photographer Laura Truett.

Saint Paul Public Library Agency
2016 Mayor’s Proposed Budget

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MAYOR'S MESSAGE



CITY OF SAINT PAUL
Christopher B. Coleman, Mayor

390 City Hall
15 West Kellogg Boulevard
Saint Paul, Minnesota 55102-1658

Telephone: (651) 266-8510
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August 13, 2015

I am pleased to submit to you my 2016 budget for the Saint Paul Public Library Agency. Saint Paul remains strong because of our continued investments in our community, from infrastructure to services and programs that support our residents – all based on a solid financial foundation.

This budget is based on a commitment to good financial stewardship and equity for all residents amidst continued growth and momentum across the city.

Thank you for your leadership and commitment to Saint Paul, and for your partnership in continuing our work to make Saint Paul the most livable city in America.

Sincerely,



Christopher B. Coleman

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
Bill Finney - Interim	February 27, 2015	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.

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**City and Library Agency
Composite Summary**

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2015 Adopted vs. 2016 Proposed**

Property Tax Levy*

	<u>2015 Adopted</u>	<u>2016 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 15 Total</u>	<u>Pct of City 16 Total</u>
City of Saint Paul						
General Fund	72,662,437	74,439,438	1,777,001	2.4%	71.4%	71.7%
General Debt Service	12,408,754	12,393,448	(15,306)	-0.1%	12.2%	11.9%
Saint Paul Public Library Agency	16,753,951	16,961,357	207,406	1.2%	16.5%	16.3%
Total (City and Library combined)	101,825,142	103,794,243	1,969,101	1.9%	100.0%	100.0%
Port Authority	1,811,700	1,811,700	-	0.0%		
Overall Levy (City, Library & Port)	103,636,842	105,605,943	1,969,101	1.9%		

* 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

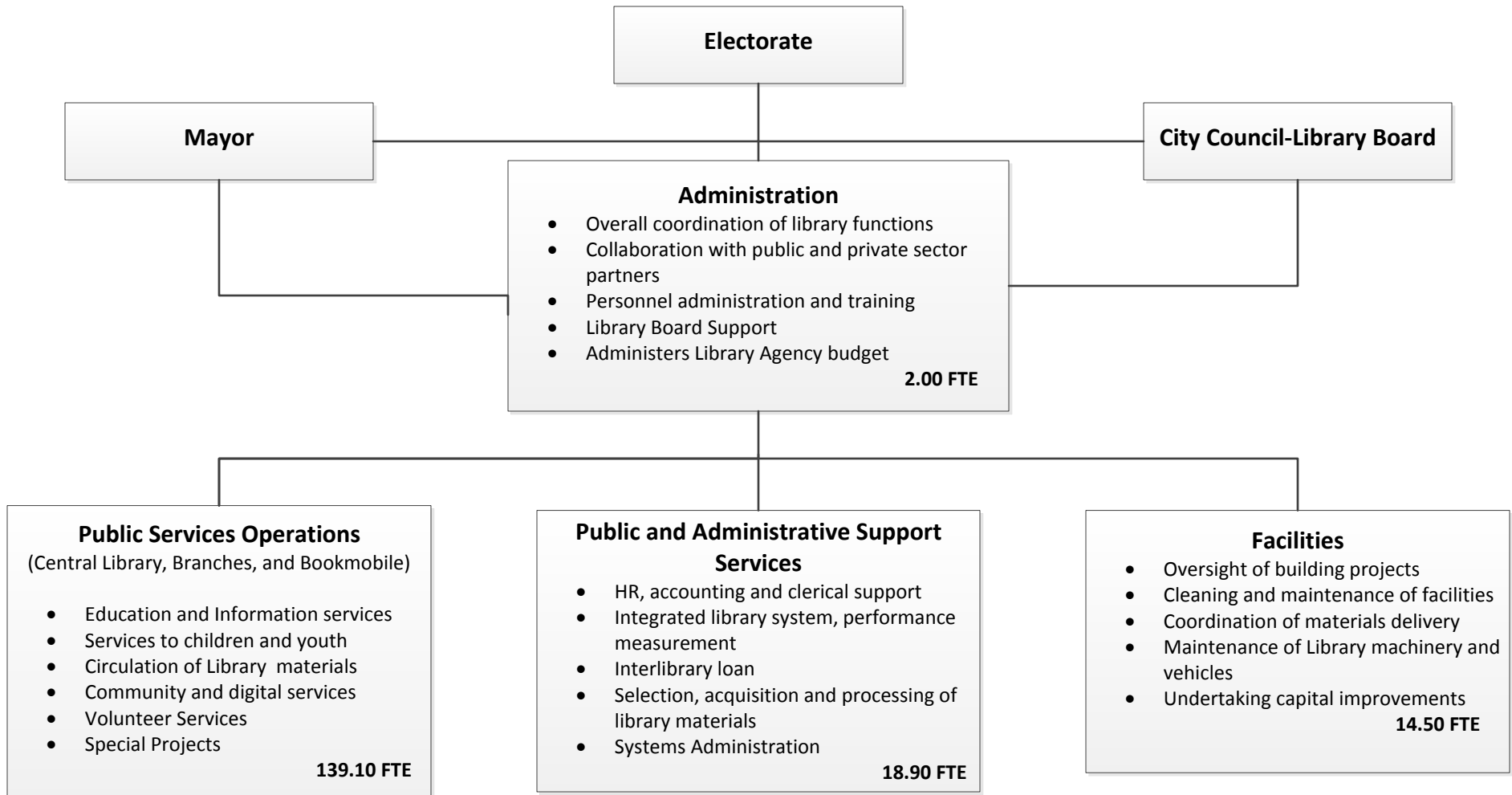
	<u>2015 Adopted</u>	<u>2016 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 15 Total</u>	<u>Pct. of 16 Total</u>
City of Saint Paul						
General Fund	61,887,988	62,337,589	449,601	0.7%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
Total (City and Library combined)	61,887,988	62,337,589	449,601	0.7%	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 interests of all ages; and to enrich the quality of life in the community.



(Total 174.50 FTE)

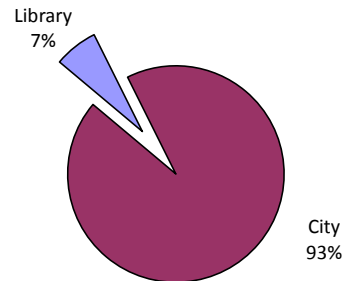
7/31/2015

2016 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: \$16,928,586
- Total Special Fund Budget: \$1,289,602
- Total FTEs: 174.50

Annual Statistics By the Numbers:

- 5,005,649 visitors, in-person + website and mobile app.
- 1,499 technology classes, including 308 at 20 community sites in 6 languages.
- 14,014 Homework Center student visits, and 33,375 Homework Rescue on-line
- 128,282 people attended 7,000 Library programs
- Among the highest number of visitor per capita in the metro area for 9 years in a row
- 76,324 active cardholders
- Highest number of reference questions per capita in the metro area for 8 years in a row
- 69% increase in the circulation of ebooks, audio books, and digital music from 2012-2014
- 1,071 volunteers contributed 25,461 volunteer hours.
- CROP served 1,279 people in its first year of existence
- Createch had 3,749 teen visits with 716 new members 7 months after it was opened

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

- Expanded hours at 7 Library branches, adding 39 hours of extended hours/week
- Completed renovations at Highland Park and Sun Ray on time and under budget
- Held first Foundational Racial Equity Training on May 7th for all Library staff
- Successfully launched Bean Stack, a new reader's advisory service for children
- Successfully launched E-Learning for Better Jobs Pilot Project, an internet based learning platform providing assessment, training and certification
- Implemented wireless printing at all SPPL, customers can print from their own computers, mobile devices, and they can do it from anywhere with an internet connection
- Lending Hotspot Wi-Fi to the 22% of Saint Paul households that don't have internet service in the home, receive 3 weeks of high speed internet service
- Redesigned new children's space at Hayden Heights Library branch features colors, textures, shapes and activities that act as precursors to writing, developing language skills and improve fine motor skills
- Saint Paul is one of three communities in the United States to receive the 2015 LibraryAware Community Award given by Library Journal.

2016 Proposed Budget

Library Agency

Fiscal Summary

	<u>2014 Adopted</u>	<u>2015 Adopted</u>	<u>2016 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2015 Adopted FTE</u>	<u>2016 Proposed FTE</u>
Spending							
270: SPPL General Fund	15,989,839	16,725,326	16,928,586	203,260	1.2%	172.50	172.50
275: SPPL Special Projects	1,830,622	1,533,971	1,289,602	(244,369)	-15.9%	2.60	2.00
Total	17,820,461	18,259,297	18,218,188	(41,109)	-0.2%	175.10	174.50
Financing							
270: SPPL General Fund	15,989,839	16,725,326	16,928,586	203,260	1.2%		
275: SPPL Special Projects	1,830,622	1,533,971	1,289,602	(244,369)	-15.9%		
Total	17,820,461	18,259,297	18,218,188	(41,109)	-0.2%		

Budget Changes Summary

A majority of the change in the 2016 proposed Library Agency budget is due to the removal of one-time investments, including a one-time use of fund balance to conduct a staff deployment study, additional MELSA funding for technology enhancements, and a \$300,000 one-time investment in the Library materials collection. The 2016 proposed budget also fully funds expanded library hours that were included in the 2015 budget. Other spending changes in the 2016 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 2015 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments				
The library hours expansion included in the 2015 budget is fully funded on an ongoing basis within the current service level in the 2016 proposed budget				
Current service level adjustments		415,260	415,260	-
	Subtotal:	<u>415,260</u>	<u>415,260</u>	<u>-</u>
Materials Collection				
The 2015 budget included \$300,000 in one-time investment for the Library materials collection. This portion of the investment was funded through General Fund supported resources. The 2016 proposed budget removes this one-time budget adjustment.				
Library materials		(212,000)	(212,000)	-
	Subtotal:	<u>(212,000)</u>	<u>(212,000)</u>	<u>-</u>
Fund 270 Budget Changes Total		<u><u>203,260</u></u>	<u><u>203,260</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.

		Change from 2015 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(114)	(114)	-
	Subtotal:	(114)	(114)	-
Materials Collection				
The 2015 budget included \$300,000 in one-time investment for the Library materials collection. This portion of the investment was funded with Cultural STAR resources. The 2016 proposed budget removes this one-time budget adjustment.				
Library materials		(88,000)	(88,000)	-
	Subtotal:	(88,000)	(88,000)	-
Planned Reductions				
The 2015 budget included a one-time use of fund balance to conduct a staff deployment study, as well as MELSA funding for technology enhancements. The 2016 proposed budget removes these one-time budget adjustments.				
MELSA funding for technology enhancements		(116,255)	(116,255)	(0.60)
Use of special fund balance		(40,000)	(40,000)	-
	Subtotal:	(156,255)	(156,255)	(0.60)
Fund 275 Budget Changes Total		(244,369)	(244,369)	(0.60)

Spending Reports

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

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2016

	2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Spending by Fund					
SPPL GENERAL FUND	15,386,364	15,121,125	16,725,326	16,928,586	203,259
SPPL SPECIAL PROJECTS	1,934,040	2,209,113	1,533,971	1,289,602	(244,369)
SPPL CAPITAL PROJECTS	195,338				
TOTAL SPENDING BY FUND	17,515,742	17,330,238	18,259,297	18,218,188	(41,109)
Spending by Major Account					
EMPLOYEE EXPENSE	10,846,017	11,347,027	12,143,122	12,553,642	410,520
SERVICES	3,294,906	2,284,893	3,085,293	3,115,451	30,157
MATERIALS AND SUPPLIES	2,602,024	2,918,478	2,431,711	2,403,819	(27,892)
ADDITIONAL EXPENSES	2,966	145,771	145,771	97,826	(47,945)
CAPITAL OUTLAY	225,234	591,165	411,255		(411,255)
OTHER FINANCING USES	544,596	42,904	42,145	47,450	5,305
TOTAL SPENDING BY MAJOR ACCOUNT	17,515,742	17,330,238	18,259,297	18,218,188	(41,109)
Financing by Major Account					
TAXES	15,581,983	15,821,642	16,438,284	16,641,542	203,258
INTERGOVERNMENTAL REVENUE	504,196	442,773	265,999	265,999	
CHARGES FOR SERVICES	99,097	131,893	108,750	101,636	(7,114)
FINE AND FORFEITURE	276,433	249,557	317,350	324,350	7,000
INVESTMENT EARNINGS	(10,701)	9,454	20,016	20,016	
MISCELLANEOUS REVENUE	1,047,300	709,249	869,946	781,946	(88,000)
OTHER FINANCING SOURCES	304,500	921,292	238,954	82,699	(156,255)
TOTAL FINANCING BY MAJOR ACCOUNT	17,802,808	18,285,861	18,259,299	18,218,188	(41,111)

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2016

	2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	10,727,694	11,255,151	12,019,113	12,452,208	433,096
SERVICES	2,647,019	1,889,373	2,736,233	2,789,131	52,898
MATERIALS AND SUPPLIES	1,456,030	1,738,217	1,722,065	1,541,971	(180,094)
ADDITIONAL EXPENSES	2,926	145,771	145,771	97,826	(47,945)
CAPITAL OUTLAY	8,100	49,710	60,000		(60,000)
OTHER FINANCING USES	544,596	42,904	42,145	47,450	5,305
Total Spending by Major Account	15,386,364	15,121,125	16,725,326	16,928,586	203,259
Spending by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	1,237,324	567,507	530,868	512,800	(18,068)
27043200 SPPL PUBLIC SERVICES	9,355,423	9,310,741	10,718,012	11,056,776	338,764
27043300 SPPL SYSTEM SUPPORT SERVICES	2,599,622	2,860,813	3,003,046	2,858,978	(144,068)
27043400 SPPL FACILITY OPS AND MNTNCE	2,193,996	2,382,064	2,473,400	2,500,032	26,632
Total Spending by Accounting Unit	15,386,364	15,121,125	16,725,326	16,928,586	203,259

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2016

	2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	118,324	91,876	124,009	101,434	(22,575)
SERVICES	462,995	395,520	349,060	326,320	(22,740)
MATERIALS AND SUPPLIES	1,145,157	1,180,261	709,646	861,848	152,202
ADDITIONAL EXPENSES	40				
CAPITAL OUTLAY	207,525	541,455	351,255		(351,255)
Total Spending by Major Account	1,934,040	2,209,113	1,533,971	1,289,602	(244,369)
Spending by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	806,752	1,096,450	681,599	553,485	(128,114)
27543620 RELLA HAVENS BEQUEST	20,559	19,392	20,016	20,016	
27543650 MELSA PROGRAMS STATE AID	244,865	555,727	270,210	153,955	(116,255)
27543800 FRIENDS OF THE LIBRARY GRANTS	707,458	419,853	452,145	452,146	1
27543830 PERRIE JONES ENDOWMENT FRIENDS	105,076	112,197	110,000	110,000	(1)
27543850 LEARNING LABS FEDERAL GRANT	49,330	5,495			
Total Spending by Accounting Unit	1,934,040	2,209,113	1,533,971	1,289,602	(244,369)

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2016

		2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Spending by Major Account						
SERVICES		184,892				
MATERIALS AND SUPPLIES		837				
CAPITAL OUTLAY		9,609				
Total Spending by Major Account		195,338				
Spending by Accounting Unit						
47043900	SPPL LEXINGTON LIB IMPROV	10,446				
47043950	SPPL CAPITAL MAINTENANCE	184,892				
Total Spending by Accounting Unit		195,338				

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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: 2016

						Change From
		2013	2014	2015	2016	2015
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
40005-0	CURRENT PROPERTY TAX	11,935,780	12,257,526	16,418,872	16,622,130	203,258
40010-0	FISCAL DISPARITIES	3,572,577	3,535,037			
40201-0	PROP TAX 1ST YEAR DELINQUENT	106,066	61,755	19,412	19,412	
40202-0	PROP TAX 2ND YR DELINQUENT	(32,802)	(26,953)			
40203-0	PROP TAX 3RD YR DELINQUENT	(9,569)	(18,993)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	1,786	1,958			
40205-0	PROP TAX 5TH YEAR DELINQUENT	4,340	5,799			
40206-0	PROP TAX 6TH YR AND PRIOR	4,898	5,513			
40405-0	PROPERTY TAX PENALTY	(1,092)				
TOTAL FOR TAXES		15,581,983	15,821,642	16,438,284	16,641,542	203,258
43605-0	LOCAL GOVERNMENT AID			112,044	112,044	
43805-0	CITY SHARE COUNTY PILOT		16,511			
TOTAL FOR INTERGOVERNMENTAL REVENUE			16,511	112,044	112,044	
55505-0	OUTSIDE CONTRIBUTION DONATIONS	174,999	175,000	175,000	175,000	
55845-0	JURY DUTY PAY	20	290			
55915-0	OTHER MISC REVENUE	1,784				
TOTAL FOR MISCELLANEOUS REVENUE		176,803	175,290	175,000	175,000	
56225-0	TRANSFER FR SPECIAL REVENUE FU		175,000			
57505-0	CAPITAL LEASE	42,800				
TOTAL FOR OTHER FINANCING SOURCES		42,800	175,000			
TOTAL FOR SPPL GENERAL FUND		15,801,586	16,188,443	16,725,328	16,928,586	203,258

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: 2016

						Change From
		2013	2014	2015	2016	2015
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
43001-0	FEDERAL DIRECT GRANTS	92,323	5,495			
43101-0	FEDERAL GRANT STATE ADMIN		22,579			
43401-0	STATE GRANTS	47,426	20,000	20,000	20,000	
43660-0	MELSA METRO LIBRARY SVC AG	364,447	378,188	133,955	133,955	
TOTAL FOR INTERGOVERNMENTAL REVENUE		504,196	426,262	153,955	153,955	
44160-0	ELEC CHARGING STATIONS		17			
44190-0	MISCELLANEOUS FEES	96	(1,230)			
44215-0	COPIES	59,778				
44225-0	MAPS PUBLICATION REPORT HISTOR	19,954				
47510-0	SPACE RENTAL	1,395	4,220			
48330-0	FACILITY RENTAL		4,000	4,000	4,000	
48405-0	COMMISSIONS VENDING MACHINE	183	189		189	189
49105-0	LIBRARY FEE NON RESIDENT CARD	461	650	650	650	
49110-0	LIBRARY FEE RESEARCH	973	600	600	600	
49115-0	LIBRARY SERVICE FEE	5,211	27,531	3,500	26,500	23,000
49205-0	LIBRARY MATERIAL RENTAL	11,047	8,878	6,000	697	(5,303)
49210-0	LIBRARY USED MATERIALS		25,000	25,000		(25,000)
49215-0	LIBRARY DUPLICATING		53,682	69,000	69,000	
49220-0	LIBRARY MERCHANDISE		8,356			
TOTAL FOR CHARGES FOR SERVICES		99,097	131,893	108,750	101,636	(7,114)
53115-0	LIBRARY OVERDUE FINES	227,283	204,055	280,000	280,000	
53120-0	LIBRARY LOST DAMAGE FINE	49,151	45,502	37,350	44,350	7,000
TOTAL FOR FINE AND FORFEITURE		276,433	249,557	317,350	324,350	7,000
54505-0	INTEREST INTERNAL POOL	10,328	3,842	20,016	20,016	
54510-0	INCR OR DECR IN FV INVESTMENTS	(20,038)	5,075			
54810-0	OTHER INTEREST EARNED	53				
TOTAL FOR INVESTMENT EARNINGS		(9,656)	8,917	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: 2016

						Change From
		2013	2014	2015	2016	2015
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
55505-0	OUTSIDE CONTRIBUTION DONATIONS	801,748	476,096	654,146	566,146	(88,000)
55815-0	REFUNDS OVERPAYMENTS	2,945	169	750	750	
55820-0	REFUNDS RETURN OF PURCHASE		84			
55835-0	REFUND FOR PRIOR YEAR OVERPAYM		145			
55840-0	E RATE REFUNDS		37,698	40,000	40,000	
55905-0	CASH OVER OR SHORT	(408)	(142)	50	50	
55915-0	OTHER MISC REVENUE	66,211	19,909			
TOTAL FOR MISCELLANEOUS REVENUE		870,496	533,959	694,946	606,946	(88,000)
56235-0	TRANSFER FR CAPITAL PROJ FUND		155,749			
57505-0	CAPITAL LEASE	261,700				
58101-0	SALE OF CAPITAL ASSET		334,288			
59910-0	USE OF FUND EQUITY		256,255	238,954	82,699	(156,255)
TOTAL FOR OTHER FINANCING SOURCES		261,700	746,292	238,954	82,699	(156,255)
TOTAL FOR SPPL SPECIAL PROJECTS		2,002,266	2,096,880	1,533,971	1,289,602	(244,369)

CITY OF SAINT PAUL
Financing by Company and Department

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

Budget Year: 2016

						Change From
		2013	2014	2015	2016	2015
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
54505-0	INTEREST INTERNAL POOL	1,113				
54510-0	INCR OR DECR IN FV INVESTMENTS	(2,158)	537			
TOTAL FOR INVESTMENT EARNINGS		(1,045)	537			
TOTAL FOR SPPL CAPITAL PROJECTS		(1,045)	537			
TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY		17,802,808	18,285,861	18,259,299	18,218,188	(41,111)

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2016

	2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Financing by Major Account					
TAXES	15,581,983	15,821,642	16,438,284	16,641,542	203,258
INTERGOVERNMENTAL REVENUE		16,511	112,044	112,044	
MISCELLANEOUS REVENUE	176,803	175,290	175,000	175,000	
OTHER FINANCING SOURCES	42,800	175,000			
Total Financing by Major Account	15,801,586	16,188,443	16,725,328	16,928,586	203,258
Financing by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	15,756,982	16,188,153	16,725,328	16,928,586	203,258
27043200 SPPL PUBLIC SERVICES	20	290			
27043300 SPPL SYSTEM SUPPORT SERVICES	42,800				
27043400 SPPL FACILITY OPS AND MNTNCE	1,784				
Total Financing by Accounting Unit	15,801,586	16,188,443	16,725,328	16,928,586	203,258

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2016

		2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Financing by Major Account						
INTERGOVERNMENTAL REVENUE		504,196	426,262	153,955	153,955	
CHARGES FOR SERVICES		99,097	131,893	108,750	101,636	(7,114)
FINE AND FORFEITURE		276,433	249,557	317,350	324,350	7,000
INVESTMENT EARNINGS		(9,656)	8,917	20,016	20,016	
MISCELLANEOUS REVENUE		870,496	533,959	694,946	606,946	(88,000)
OTHER FINANCING SOURCES		261,700	746,292	238,954	82,699	(156,255)
Total Financing by Major Account		2,002,266	2,096,880	1,533,971	1,289,602	(244,369)
Financing by Accounting Unit						
27543610	LIBRARY FEES FINES N REVENUES	721,178	782,258	681,599	553,485	(128,114)
27543620	RELLA HAVENS BEQUEST	(9,710)	8,917	20,016	20,016	
27543650	MELSA PROGRAMS STATE AID	371,180	654,443	270,210	153,955	(116,255)
27543800	FRIENDS OF THE LIBRARY GRANTS	722,662	542,460	452,146	452,146	
27543830	PERRIE JONES ENDOWMENT FRIENDS	104,633	103,307	110,000	110,000	
27543850	LEARNING LABS FEDERAL GRANT	92,323	5,495			
Total Financing by Accounting Unit		2,002,266	2,096,880	1,533,971	1,289,602	(244,369)

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2016

	2013 Actuals	2014 Actuals	2015 Adopted	2016 Mayor's Proposed	Change From 2015 Adopted
Financing by Major Account					
INVESTMENT EARNINGS	(1,045)	537			
Total Financing by Major Account	(1,045)	537			
Financing by Accounting Unit					
47043950 SPPL CAPITAL MAINTENANCE	(1,045)	537			
Total Financing by Accounting Unit	(1,045)	537			

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.