

2017 Proposed Budget



SAINT PAUL
PUBLIC LIBRARY

SAINT PAUL PUBLIC LIBRARY AGENCY
JANE EASTWOOD, DIRECTOR

Cover photo:

Photo from Rondo Library taken by Saint Paul Public Library librarian, János McGhie.

Saint Paul Public Library Agency
2017 Proposed Budget

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CITY OF SAINT PAUL

Mayor Christopher B. Coleman

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August 10, 2016

I am pleased to submit to you my 2017 budget for the Saint Paul Public Library Agency.

Our community is strengthened by a library system that provides expansive and culturally rich opportunities for learning and recreation for residents in all neighborhoods. This budget represents a commitment to high quality and equitable resources, programs and services and sound financial stewardship.

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

Sincerely,

Christopher B. Coleman
Mayor

Saint Paul Public Library Agency

Board of Commissioners

Term Expires

Commissioners

Amy Brendmoen	December 31, 2019
Daniel Bostrom	December 31, 2019
Rebecca Noecker	December 31, 2019
Jane L. Prince	December 31, 2019
Russ Stark	December 31, 2019
Dai Thao	December 31, 2019
Chris Tolbert	December 31, 2019

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 the 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

Forms, instructions, printouts and the Mayor’s guidelines are distributed to departments. These tools are used to plan for and develop operating budgets. 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.

Department requests for the following year’s budget are submitted to the Office of Financial Services in June. After that, each department’s budget is analyzed by the OFS budget staff. The Mayor meets with the department directors to discuss their needs and to ensure that budgets meet the service level and taxing objectives that have been established for the City.

July - September

The budget staff finalizes the Mayor’s recommendations and produces the Mayor’s proposed budget. The Mayor then submits the recommended budget to the City Council by August 15, as required by the City Charter.

In August, the City Council begins reviewing the Mayor’s proposed budget. The Council holds meetings with department directors, 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 City Council sets the *maximum* property tax levy in September. Governmental units can adjust budgets, resulting in property taxes that are less than or equal to, but not more than, the maximum levy.

October - December

The City Council 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 the City to hold a meeting to give residents the opportunity to comment on the information in their notices. This meeting is held in early December. The City Council then adopts a budget and tax levy for the City. The adopted budget represents changes made by the City Council to the Mayor’s proposed budget. The Mayor has line-item veto authority over the Council-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
2016 Adopted vs. 2017 Proposed**

Property Tax Levy*

	<u>2016 Adopted</u>	<u>2017 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 16 Total</u>	<u>Pct of City 17 Total</u>
City of Saint Paul						
General Fund	74,439,438	76,746,355	2,306,917	3.1%	71.7%	71.0%
General Debt Service	12,393,448	13,651,009	1,257,561	10.1%	11.9%	12.6%
Saint Paul Public Library Agency	16,961,357	17,621,116	659,759	3.9%	16.3%	16.3%
Total (City and Library combined)	103,794,243	108,018,480	4,224,237	4.1%	100.0%	100.0%
Port Authority	1,811,700	1,811,700	-	0.0%		
Overall Levy (City, Library & Port)	105,605,943	109,830,180	4,224,237	4.0%		

* This is the total property tax levy used to determine tax rates. Actual financing available to support the budget is less, due to a 2% "shrinkage" allowance for delinquent taxes.

Local Government Aid Financing

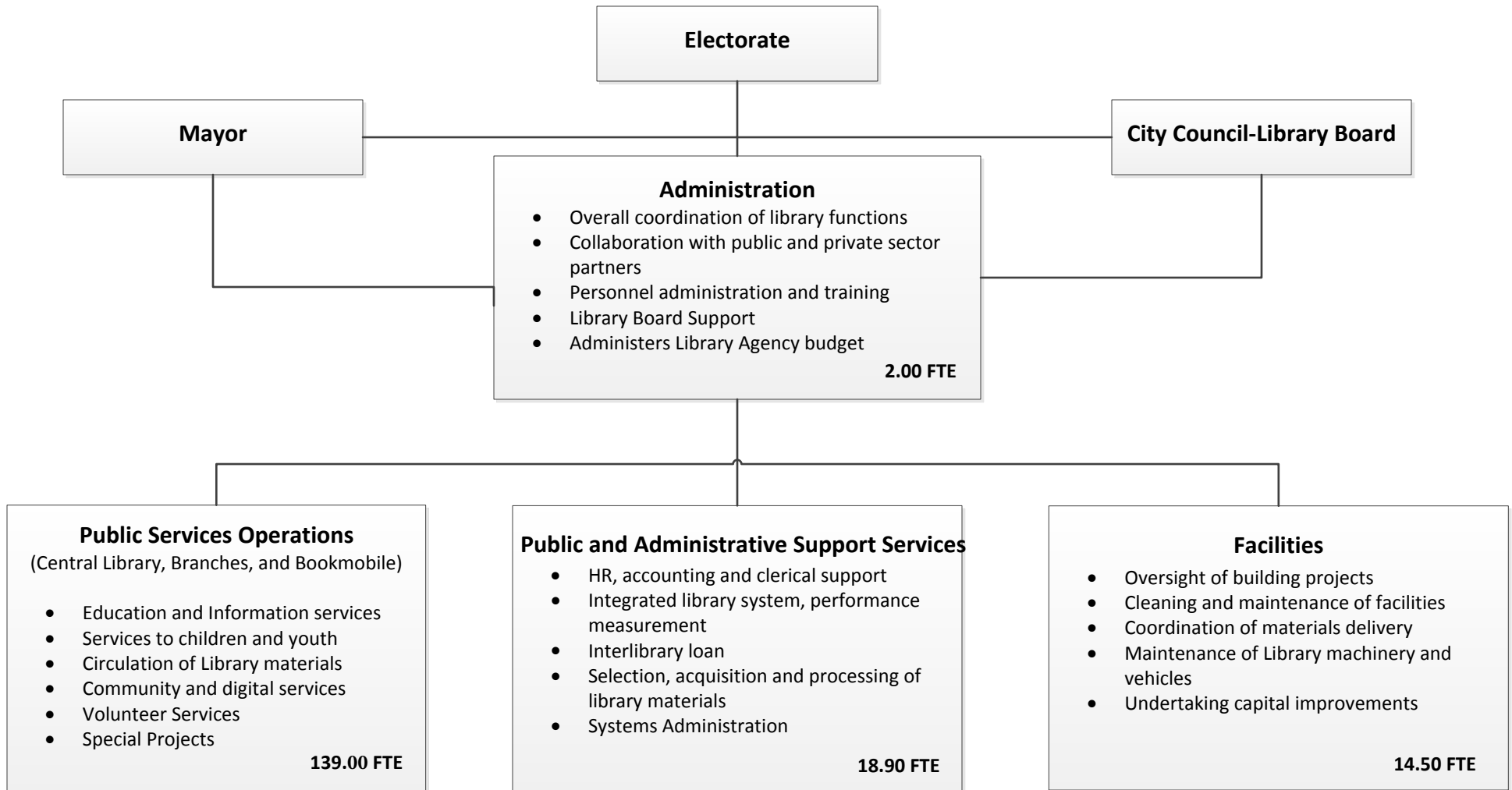
	<u>2016 Adopted</u>	<u>2017 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 16 Total</u>	<u>Pct. of 17 Total</u>
City of Saint Paul						
General Fund	62,337,589	65,604,056	3,266,467	5.2%	100.0%	100.0%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency*	-	-	-	N.A.	0.0%	0.0%
Total (City and Library combined)	62,337,589	65,604,056	3,266,467	5.2%	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

Mission: *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 174.40 FTE)

7/25/16

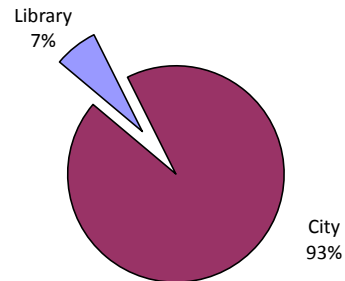
2017 Proposed Budget

Public Library Agency

Department Description:

The Saint Paul Public Library Agency connects 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: \$17,465,606
- Total Special Fund Budget: \$1,322,406
- Total FTEs: 174.40

Annual Statistics By the Numbers:

- 5,688,853 visitors, in-person + website and mobile app.
- 1,217 technology classes, including 326 at 9 community sites in 6 languages.
- 15,113 Homework Center student visits, and 26,358 Homework Rescue on-line.
- 136,723 people attended 7,028 Library programs.
- Among the highest number of visitor per capita in the metro area for 10 years in a row.
- 79,624 active cardholders.
- Highest number of reference questions per capita in the metro area for 10 years in a row.
- 129% increase in the circulation of eBooks, audio books, and digital music from 2012-2015.
- 1,028 volunteers contributed 28,569 volunteer hours.
- CROP served 860 people in its first year of existence.
- Createch had 5,102 teen visits with 228 new members and 630 unique users.

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

- Nicholson Workforce and Innovation Center opened in March, offers equipment and programming that develop entrepreneurial and workforce skills.
- Making a seamless service between SPPL and SPPs with the connected initiative, creating library cards for all SPPS students.
- Created a male of color library employees professional development group, allocating more resources towards tuition reimbursement, creating job stacking opportunities for staff to increase work hours.
- New guest pass policy eliminates the requirement to show an ID in order to use a public computer.
- E-card patron self registration available beginning September 2017.
- Completed renovations at George Latimer Central Library.
- Comprehensive "MORE Storytime" training developed and presented by in-house experts from Youth Services.
- We are changing how we collect data on our youth-serving teams to better understand the racial identity of participants and equity of our programs.

2017 Proposed Budget

Library Agency

Fiscal Summary

	<u>2015 Actual</u>	<u>2016 Adopted</u>	<u>2017 Proposed</u>	<u>Change</u>	<u>% Change</u>	<u>2016 Adopted FTE</u>	<u>2017 Proposed FTE</u>
Spending							
270: SPPL General Fund	16,358,521	17,028,586	17,465,606	437,020	2.6%	172.50	173.50
275: SPPL Special Projects	1,616,397	1,373,110	1,322,406	(50,704)	-3.7%	2.00	0.90
Total	17,974,918	18,401,696	18,788,012	386,316	2.1%	174.50	174.40
Financing							
270: SPPL General Fund	16,785,907	17,028,586	17,465,606	437,020	2.6%		
275: SPPL Special Projects	1,356,370	1,373,110	1,322,406	(50,704)	-3.7%		
Total	18,142,277	18,401,696	18,788,012	386,316	2.1%		

Budget Changes Summary

A majority of the change in the 2017 proposed Library Agency budget is due to moving the administration of Sprockets, Saint Paul's out-of-school-time network from Parks and Recreation into the Library Agency to recognize alignment and use of Sprocket services with Library programs. Other changes are due to the removal of one-time resources added in 2016 for digitalization of select parts of the Library's cherished collections and other current service level adjustments.

270: SPPL General Fund**Library Agency**

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

		Change from 2016 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		352,560	537,020	
	Subtotal:	<u>352,560</u>	<u>537,020</u>	<u>-</u>
Sprockets				
In 2016, the administration of Sprockets, Saint Paul's out-of-school-time network, was transferred from Parks and Recreation to the Library to recognize alignment and use of Sprocket services with Library programs. This change reflects the transfer of General Fund support for Sprockets from Parks and Recreation to the Library Agency.				
	Program expenses	184,460	-	1.00
	Subtotal:	<u>184,460</u>	<u>-</u>	<u>1.00</u>
Digitalization Project				
The 2016 budget included one-time funds to support the digitalization of selected parts of the Library's cherished collections to preserve their uniqueness and increase their accessibility to Library customers. The 2017 proposed budget removes these one-time budget adjustments.				
	Equipment and professional services	(100,000)	(100,000)	-
	Subtotal:	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Fund 270 Budget Changes Total		<u><u>437,020</u></u>	<u><u>437,020</u></u>	<u><u>1.00</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 2016 Adopted		
		<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments		(17,197)	(17,197)	(1.10)
	Subtotal:	<u>(17,197)</u>	<u>(17,197)</u>	<u>(1.10)</u>
Sprockets				
In 2016, the administration of Sprockets, Saint Paul's out-of-school-time network, was transferred from Parks and Recreation to the Library to recognize alignment and use of Sprocket services with Library programs. This change reflects the transfer of special fund support for Sprockets from Parks and Recreation to the Library Agency.				
	Program expenses	50,000	50,000	-
	Subtotal:	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Planned Reductions				
The 2016 budget included additional MELSA funds to update or replace the public copying and scanning equipment. The 2017 proposed budget removes these one-time budget adjustments.				
	MELSA funding for equipment	(83,508)	(83,508)	
	Subtotal:	<u>(83,508)</u>	<u>(83,508)</u>	<u>-</u>
Fund 275 Budget Changes Total		<u><u>(50,705)</u></u>	<u><u>(50,705)</u></u>	<u><u>(1.10)</u></u>

Spending Reports

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

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2017

	2014 Actuals	2015 Actuals	2016 Adopted	2017 Mayor's Proposed	Change From 2016 Adopted
<u>Spending by Fund</u>					
SPPL GENERAL FUND	16,006,863	16,358,521	17,028,586	17,465,606	437,020
SPPL SPECIAL PROJECTS	1,688,070	1,616,397	1,373,110	1,322,406	(50,705)
TOTAL SPENDING BY FUND	17,694,933	17,974,918	18,401,696	18,788,012	386,316
<u>Spending by Major Account</u>					
EMPLOYEE EXPENSE	11,373,598	11,769,152	12,511,059	12,845,261	334,202
SERVICES	3,170,834	3,139,502	3,238,035	3,446,470	208,436
MATERIALS AND SUPPLIES	2,842,616	2,661,121	2,507,327	2,344,659	(162,668)
ADDITIONAL EXPENSES			97,826	105,132	7,306
CAPITAL OUTLAY	124,910				
OTHER FINANCING USES	182,976	405,144	47,450	46,490	(960)
TOTAL SPENDING BY MAJOR ACCOUNT	17,694,933	17,974,918	18,401,696	18,788,012	386,316
<u>Financing by Major Account</u>					
TAXES	16,038,460	16,308,454	16,641,542	17,288,106	646,564
INTERGOVERNMENTAL REVENUE	476,208	418,985	349,507	153,955	(195,552)
CHARGES FOR SERVICES	101,643	118,101	101,636	117,636	16,000
FINE AND FORFEITURE	249,557	260,645	324,350	292,243	(32,107)
INVESTMENT EARNINGS	16,159	5,932	20,016	19,433	(583)
MISCELLANEOUS REVENUE	482,609	498,355	881,946	831,946	(50,000)
OTHER FINANCING SOURCES	665,037	531,805	82,699	84,693	1,994
TOTAL FINANCING BY MAJOR ACCOUNT	18,029,672	18,142,277	18,401,696	18,788,012	386,316

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2017

	2014 Actuals	2015 Actuals	2016 Adopted	2017 Mayor's Proposed	Change From 2016 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	11,288,018	11,669,460	12,409,624	12,782,108	372,483
SERVICES	2,779,805	2,806,039	2,911,715	3,081,657	169,942
MATERIALS AND SUPPLIES	1,706,355	1,709,424	1,561,971	1,452,720	(109,251)
ADDITIONAL EXPENSES			97,826	105,132	7,306
CAPITAL OUTLAY	49,710				
OTHER FINANCING USES	182,976	173,598	47,450	43,990	(3,460)
Total Spending by Major Account	16,006,863	16,358,521	17,028,586	17,465,606	437,020
Spending by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	713,991	556,969	512,800	526,058	13,258
27043200 SPPL PUBLIC SERVICES	10,004,837	10,508,029	11,156,776	11,664,694	507,918
27043300 SPPL SYSTEM SUPPORT SERVICES	2,915,742	2,948,099	2,858,978	2,798,197	(60,781)
27043400 SPPL FACILITY OPS AND MNTNCE	2,372,293	2,345,424	2,500,032	2,476,658	(23,374)
Total Spending by Accounting Unit	16,006,863	16,358,521	17,028,586	17,465,606	437,020

CITY OF SAINT PAUL

Spending Plan by Department

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

Budget Year: 2017

	2014 Actuals	2015 Actuals	2016 Adopted	2017 Mayor's Proposed	Change From 2016 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	85,581	99,691	101,434	63,153	(38,281)
SERVICES	391,028	333,463	326,320	364,814	38,494
MATERIALS AND SUPPLIES	1,136,261	951,697	945,356	891,939	(53,417)
CAPITAL OUTLAY	75,200				
OTHER FINANCING USES		231,546		2,500	2,500
Total Spending by Major Account	1,688,070	1,616,397	1,373,110	1,322,406	(50,705)
Spending by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	834,849	669,495	553,485	536,872	(16,613)
27543615 SPROCKETS PROGRAM				50,000	50,000
27543620 RELLA HAVENS BEQUEST	20,206	18,791	20,016	19,433	(583)
27543650 MELSA PROGRAMS STATE AID	333,421	192,649	237,463	153,955	(83,508)
27543800 FRIENDS OF THE LIBRARY GRANTS	391,261	632,813	452,146	452,146	(1)
27543830 PERRIE JONES ENDOWMENT FRIENDS	102,839	102,650	110,000	110,000	
27543850 LEARNING LABS FEDERAL GRANT	5,495				
Total Spending by Accounting Unit	1,688,070	1,616,397	1,373,110	1,322,406	(50,705)

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: 2017

						Change From
		2014	2015	2016	2017	2016
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
40005-0	CURRENT PROPERTY TAX	12,473,776	12,651,853	16,622,130	17,268,694	646,564
40010-0	FISCAL DISPARITIES	3,535,037	3,738,624			
40201-0	PROP TAX 1ST YEAR DELINQUENT	61,059	75,788	19,412	19,412	
40202-0	PROP TAX 2ND YR DELINQUENT	(29,457)	(34,446)			
40203-0	PROP TAX 3RD YR DELINQUENT	(20,541)	(22,961)			
40204-0	PROP TAX 4TH YEAR DELINQUENT	5,784	(15,968)			
40205-0	PROP TAX 5TH YEAR DELINQUENT	7,093	(9,760)			
40206-0	PROP TAX 6TH YR AND PRIOR	5,709	(74,675)			
TOTAL FOR TAXES		16,038,460	16,308,454	16,641,542	17,288,106	646,564
43605-0	LOCAL GOVERNMENT AID		112,044	112,044		(112,044)
43805-0	CITY SHARE COUNTY PILOT	18,306	15,409			
TOTAL FOR INTERGOVERNMENTAL REVENUE		18,306	127,453	112,044		(112,044)
55505-0	OUTSIDE CONTRIBUTION DONATIONS			275,000	175,000	(100,000)
55845-0	JURY DUTY PAY	290				
TOTAL FOR MISCELLANEOUS REVENUE		290		275,000	175,000	(100,000)
56225-0	TRANSFER FR SPECIAL REVENUE FU	175,000	350,000		2,500	2,500
TOTAL FOR OTHER FINANCING SOURCES		175,000	350,000		2,500	2,500
TOTAL FOR SPPL GENERAL FUND		16,232,056	16,785,907	17,028,586	17,465,606	437,020

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: 2017

						Change From
		2014	2015	2016	2017	2016
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
43001-0	FEDERAL DIRECT GRANTS	5,495				
43101-0	FEDERAL GRANT STATE ADMIN	74,219	11,312			
43401-0	STATE GRANTS			20,000	20,000	
43660-0	MELSA METRO LIBRARY SVC AG	378,188	280,220	217,463	133,955	(83,508)
TOTAL FOR INTERGOVERNMENTAL REVENUE		457,901	291,532	237,463	153,955	(83,508)
44160-0	ELEC CHARGING STATIONS	17				
44190-0	MISCELLANEOUS FEES	(1,230)				
47510-0	SPACE RENTAL	4,220	3,027			
48330-0	FACILITY RENTAL			4,000	4,000	
48405-0	COMMISSIONS VENDING MACHINE	189	155	189	189	
49105-0	LIBRARY FEE NON RESIDENT CARD			650	650	
49110-0	LIBRARY FEE RESEARCH			600	600	
49115-0	LIBRARY SERVICE FEE	27,531	28,206	26,500	26,500	
49205-0	LIBRARY MATERIAL RENTAL	8,878	1,100	697	697	
49210-0	LIBRARY USED MATERIALS					
49215-0	LIBRARY DUPLICATING	53,682	74,708	69,000	75,000	6,000
49220-0	LIBRARY MERCHANDISE	8,356	10,905		10,000	10,000
TOTAL FOR CHARGES FOR SERVICES		101,643	118,101	101,636	117,636	16,000
53115-0	LIBRARY OVERDUE FINES	204,055	220,085	280,000	247,893	(32,107)
53120-0	LIBRARY LOST DAMAGE FINE	45,502	40,560	44,350	44,350	
TOTAL FOR FINE AND FORFEITURE		249,557	260,645	324,350	292,243	(32,107)
54505-0	INTEREST INTERNAL POOL	7,575	7,974	20,016	19,433	(583)
54506-0	INTEREST ACCRUED REVENUE	1,168	(227)			
54510-0	INCR OR DECR IN FV INVESTMENTS	7,416	(1,815)			
TOTAL FOR INVESTMENT EARNINGS		16,159	5,932	20,016	19,433	(583)

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: 2017

						Change From
		2014	2015	2016	2017	2016
		Actuals	Actuals	Adopted	Mayor's	Adopted
Account	Account Description				Proposed	
55505-0	OUTSIDE CONTRIBUTION DONATIONS	424,456	471,177	566,146	566,146	
55525-0	REIMB FROM OUTSIDE AGENCY		798			
55550-0	PRIVATE GRANTS				50,000	50,000
55815-0	REFUNDS OVERPAYMENTS	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	9,620	40,000	40,000	
55905-0	CASH OVER OR SHORT	(142)	(551)	50	50	
55915-0	OTHER MISC REVENUE	19,909	17,311			
TOTAL FOR MISCELLANEOUS REVENUE		482,319	498,355	606,946	656,946	50,000
56225-0	TRANSFER FR SPECIAL REVENUE FU	155,749	181,657			
56235-0	TRANSFER FR CAPITAL PROJ FUND		148			
58101-0	SALE OF CAPITAL ASSET	334,288				
59910-0	USE OF FUND EQUITY			82,699	82,193	(506)
TOTAL FOR OTHER FINANCING SOURCES		490,037	181,805	82,699	82,193	(506)
TOTAL FOR SPPL SPECIAL PROJECTS		1,797,617	1,356,370	1,373,110	1,322,406	(50,704)
TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY		18,029,672	18,142,277	18,401,696	18,788,012	386,316

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2017**

		2014 Actuals	2015 Actuals	2016 Adopted	2017 Mayor's Proposed	Change From 2016 Adopted
Financing by Major Account						
TAXES		16,038,460	16,308,454	16,641,542	17,288,106	646,564
INTERGOVERNMENTAL REVENUE		18,306	127,453	112,044		(112,044)
MISCELLANEOUS REVENUE		290		275,000	175,000	(100,000)
OTHER FINANCING SOURCES		175,000	350,000		2,500	2,500
Total Financing by Major Account		16,232,056	16,785,907	17,028,586	17,465,606	437,020
Financing by Accounting Unit						
27043100	SPPL GENERAL ADMINISTRATION	16,231,766	16,785,907	17,028,586	17,465,606	437,020
27043200	SPPL PUBLIC SERVICES	290				
Total Financing by Accounting Unit		16,232,056	16,785,907	17,028,586	17,465,606	437,020

CITY OF SAINT PAUL

Financing Plan by Department

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

Budget Year: 2017

		2014 Actuals	2015 Actuals	2016 Adopted	2017 Mayor's Proposed	Change From 2016 Adopted
Financing by Major Account						
INTERGOVERNMENTAL REVENUE		457,901	291,532	237,463	153,955	(83,508)
CHARGES FOR SERVICES		101,643	118,101	101,636	117,636	16,000
FINE AND FORFEITURE		249,557	260,645	324,350	292,243	(32,107)
INVESTMENT EARNINGS		16,159	5,932	20,016	19,433	(583)
MISCELLANEOUS REVENUE		482,319	498,355	606,946	656,946	50,000
OTHER FINANCING SOURCES		490,037	181,805	82,699	82,193	(506)
Total Financing by Major Account		1,797,617	1,356,370	1,373,110	1,322,406	(50,704)
Financing by Accounting Unit						
27543610	LIBRARY FEES FINES N REVENUES	752,008	600,693	553,485	536,872	(16,613)
27543615	SPROCKETS PROGRAM				50,000	50,000
27543620	RELLA HAVENS BEQUEST	16,159	5,932	20,016	19,433	(583)
27543650	MELSA PROGRAMS STATE AID	378,188	280,220	237,463	153,955	(83,508)
27543800	FRIENDS OF THE LIBRARY GRANTS	542,460	363,416	452,146	452,146	
27543830	PERRIE JONES ENDOWMENT FRIENDS	103,307	106,109	110,000	110,000	
27543850	LEARNING LABS FEDERAL GRANT	5,495				
Total Financing by Accounting Unit		1,797,617	1,356,370	1,373,110	1,322,406	(50,704)

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.