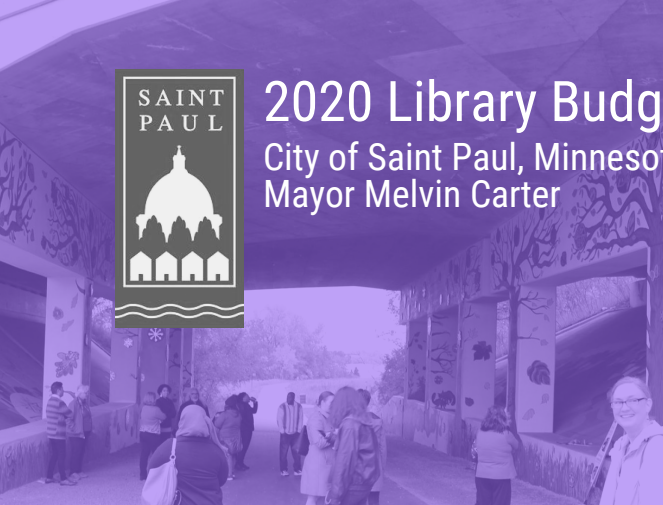


OUR PEOPLE, OUR PLACES, OUR PROSPERITY

Building a safe, welcoming, and inclusive future for all of us



2020 Library Budget Proposal
City of Saint Paul, Minnesota
Mayor Melvin Carter



Saint Paul Public Library Agency
2020 Proposed Budget

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Catherine Penkert, Director
Ka Xiong-Moua, Accountant

Saint Paul Public Library Agency

Board of Commissioners

Term Expires

Commissioners:

Amy Brendmoen	December 31, 2019
Kasim Busuri	December 31, 2019
Rebecca Noecker	December 31, 2019
Jane L. Prince	December 31, 2019
Dai Thao	December 31, 2019
Chris Tolbert	December 31, 2019
Mitra J. Nelson	December 31, 2019

Officers:

Jane Prince, Library Board Chair
Dai Thao, Library Board Secretary
Kasim Busuri, Library Board Treasurer

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.

CITY OF SAINT PAUL BUDGET CYCLE

	2019												2020			
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	
Establish base budget and prepare instructions		█	█													█
Distribute Mayor's guidelines				█												█
Distribute forms and instructions				█												
Departments prepare requested budgets within base				█	█	█										
Deadline for department data entry						█										
Deadline for budget forms submission to Mayor						█	█									
Budget Office analysis of Department requests						█	█									
Meetings with Departments and Budget staff						█	█	█								
Meetings with the Mayor and Departments							█	█								
Finalize Mayor's recommendations & prepare budget books								█	█							
Present Mayor's proposed budget to Council								█	█							
Council reviews Mayor's proposed budget									█	█	█	█				
Council sets maximum tax levies										█	█					
Public Truth in Taxation hearing												█	█			
Adopt City budgets, certify tax levies & ratify													█			
Transfer budget information to the Finance system													█	█		

City and Library Agency Composite Summary

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined
2019 Adopted vs. 2020 Proposed**

Property Tax Levy*

	<u>2019 Adopted</u>	<u>2020 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 19 Total</u>	<u>Pct of City 20 Total</u>
City of Saint Paul						
General Fund	119,827,734	124,829,183	5,001,449	4.2%	77.8%	77.3%
General Debt Service	15,233,758	17,121,513	1,887,755	12.4%	9.9%	10.6%
Saint Paul Public Library Agency	18,879,346	19,558,690	679,344	3.6%	12.3%	12.1%
Total (City and Library combined)	153,940,838	161,509,386	7,568,548	4.9%	100.0%	100.0%
Port Authority	2,111,700	2,111,700	-	0.0%		
Overall Levy (City, Library & Port)	156,052,538	163,621,086	7,568,548	4.8%		

* 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.

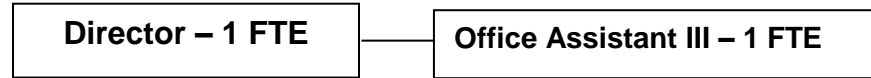
Local Government Aid Financing

	<u>2019 Adopted</u>	<u>2020 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct. of 19 Total</u>	<u>Pct. of 20 Total</u>
City of Saint Paul						
General Fund	65,217,748	69,276,338	4,058,590	6.2%	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)	65,217,748	69,276,338	4,058,590	6.2%	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

175.8 FTEs



Public Services 132.3 FTE	Marketing and Communications 3.0 FTE	Sprockets 2.0 FTE	Talent Development and Special Projects 2.2 FTE	Operations 34.3 FTE
<p>13 Libraries, Bookmobile, Youth services, Community-based Services, Employee development and staffing</p> <ul style="list-style-type: none"> Deputy Director – 1.0 FTE Librarian III – 5.0 FTE Librarian II – 7.0 FTE Librarian I – 14.0 FTE Library Specialists – 2.8 FTE Library Associates – 53.5 FTE Library Customer Service Assistant III – 3.0 FTE Library Customer Service Assistant II – 14.0 FTE Library Customer Service Assistant I – 27 FTE Library Aide 1.0 FTE Youth Services Coordinator – 1.0 FTE Community Services Coordinator – 2.0 FTE Community Liaisons – 1.0 FTE 	<p>Marketing and Public Relations</p> <ul style="list-style-type: none"> Community and Digital Services Manager – 1.0 FTE Public Information Specialist II – 2.0 FTE 	<p>Sprockets</p> <ul style="list-style-type: none"> Director of Sprockets – 1.0 FTE Evaluation Coordinator – 1.0 FTE 	<p>Human Resources Training and Development Capital Projects</p> <ul style="list-style-type: none"> Librarian III – 1.0 FTE Volunteer Coordinator – .7 FTE Office Assistant III – .5 FTE 	<p>Systems administration, materials management, budget, maintenance/facilities, technology, digital library</p> <ul style="list-style-type: none"> Deputy Director – 1.0 FTE Executive Assistant 2 – 1.0 FTE Accountant III – 1.0 FTE Library Technology Manager – 1.0 FTE Circulation Coordinator – 1.0 FTE Digital Services Coordinator – 1.0 FTE Librarian II – 1.0 FTE Librarian I – 2.0 FTE Library Associates – 2.8 FTE Library Customer Service Assistant I – 1.5 FTE Library Customer Service Assistant II – 3.0 FTE Library Customer Service Assistant III – 1.0 FTE Office Assistant II – 1.0 FTE Office Assistant III – .5 FTE Facilities Director – 1.0 FTE Custodian Engineer I – 3.0 FTE Custodian Engineer II – 6.0 FTE Custodian Engineer III – 1.0 FTE Custodian I – .5 FTE Custodian II – 4.0 FTE

2020 Proposed Budget Public Library Agency

Department Mission and Vision:

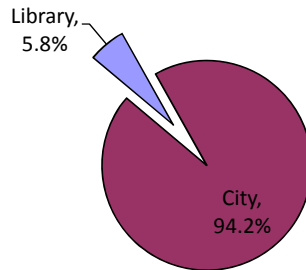
MISSION

We welcome all people to connect, learn, discover, and grow.

VISION

We imagine a Saint Paul where all people feel seen, safe, and welcome. We imagine a city where libraries bring people together to experience hope, joy, and creativity through learning.

Library Agency's Portion of total General Fund Spending



Department Facts

- Total General Fund Budget: \$ 19,361,931
- Total Special Fund Budget: \$ 1,379,986
- Total FTEs: 175.80

Annual Statistics By the Numbers:

- 6,002,499 visitors, in-person, website, and mobile app.
- 2,517,769 total circulation
- 13,166 homework center visits
- 294,321 public internet uses
- 17,103 Online job and career resource uses
- 58,701 Library Go patrons
- 5,818 programs w/ 101,283 program attendance
- 2,830,743 Total Electronic Collections Use
- 3,492 uses of library meeting rooms by the public
- 788,856 total physical materials in collection
- 1,069 volunteers contributed 29,492 volunteer hours

Department Goals

- WELCOME** - We create welcoming places and experiences for library users.
- CONNECT** - We make it easy to connect with learning, information and people.
- LEARN** - We provide free, equitable access to learning across a lifetime.
- DISCOVER** - We provide opportunities to discover potential and unlock new ideas.
- GROW** - We play a vital role in Saint Paul becoming a city that works for all.

Recent Accomplishments

Successfully eliminated daily overdue fines

- People are checking out more items (Circulation up slightly (1.6% in Q2 over 2018)
- More people are signing up for library cards (New card registration up 8.2%)
- People are coming back to the library (Unblocked 42,000 cards; In Q1 of 2019, people with formerly-blocked cards checked out 19,000 on their library cards)
- People using the library more (Active library users are up 4.3% in Q2 since 2018)
- Improved interactions between residents and library staff

Successfully Launched Read Brave Saint Paul

- Expanded program in 2018, including 150% increase in number of participating schools
- 675 students participated in author events with Meg Medina, author of Burn Baby Burn
- 1,347 members of the public engaged with the library's Civic Lab, an onsite display with information, public polls and a quiz about housing
- More than 50 local book groups signed up with the Friends to win a Read Brave book club with Mayor Carter

Expanded services to LatinX and Somali communities

- 110 classes, 1457 participants in Computer classes in 5 languages (Hmong, Karen, Oromo, Somali, Spanish)
- 348 storytimes, 5286 participants in Storytimes in 7 languages other than English (Amharic, Mandarin, Hmong, Karen, Oromo, Somali, Spanish)

2020 Proposed Budget

Library Agency

Fiscal Summary

	2018 Actual	2019 Adopted	2020 Proposed	Change	% Change	2019 Adopted FTE	2020 Proposed FTE
Spending							
270: SPPL General Fund	18,219,957	18,746,173	19,361,930	615,757	3.3%	173.50	173.40
275: SPPL Special Projects	1,411,028	1,482,882	1,379,986	(102,896)	-6.9%	3.60	2.40
Total	19,630,985	20,229,056	20,741,917	512,861	2.5%	177.10	175.80
Financing							
270: SPPL General Fund	18,488,120	18,746,173	19,361,930	615,757	3.3%		
275: SPPL Special Projects	1,495,437	1,482,882	1,379,986	(102,896)	-6.9%		
Total	19,983,556	20,229,056	20,741,917	512,861	2.5%		

Budget Changes Summary

The 2020 proposed budget for the Library includes a permanent investment in a social worker and ongoing investment for the Read Brave program. The budget also shifts additional expenses to the General fund to continue implementation of Fine Free Libraries. A one-time investment in collections from 2019 is removed and reductions and efficiencies are implemented in several areas.

270: SPPL General Fund

Library Agency

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

Change from 2019 Adopted		
<u>Spending</u>	<u>Financing</u>	<u>FTE</u>

Current Service Level Adjustments

The 2019 budget included one-time funds from Cultural STAR to support Library collections and the 2020 proposed budget removes this one-time funding. Additional current service level adjustments include a reallocation of personnel to better align staffing with department operations, inflationary increases due to salary and benefit costs, and other revenue and expense adjustments.

Cultural STAR for collections	(50,000)	(50,000)	-
Staffing realignment	(24,828)	(24,828)	(0.10)
Current service level adjustments	642,097	642,097	-
Subtotal:	567,269	567,269	(0.10)

Collections

In 2019, Libraries stopped collecting fines on overdue materials. The 2020 proposed budget continues to reduce reliance on library fines by moving budgeted expenditures for collections materials to the General Fund.

Library materials	70,690	70,690	-
Subtotal:	70,690	70,690	-

Trauma-Sensitive Libraries

The 2020 proposed budget includes funding for a full-time social worker in the Library system, sustaining the Trauma-Sensitive Library project. This social worker is paid for through a contract with the Wilder Foundation.

Library social worker	97,022	97,022	-
Subtotal:	97,022	97,022	-

Read Brave

The 2020 proposed budget includes funding for program materials and staff time for Read Brave, a community-wide reading initiative.

Program materials	10,000	10,000	-
Staff time	10,000	10,000	-
Subtotal:	20,000	20,000	-

Reductions and Efficiencies

The 2020 proposed budget includes reductions and efficiencies in several areas, including software subscriptions, printing services, facilities repairs and maintenance, and organizational memberships.

Software and subscriptions	(58,000)	(58,000)	-
Facilities repairs and maintenance	(40,000)	(40,000)	-
Organizational memberships	(12,000)	(12,000)	-
Other line-item reductions	(29,224)	(29,224)	-
Subtotal:	(139,224)	(139,224)	-

Fund 270 Budget Changes Total

615,757	615,757	(0.10)
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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 for lost or destroyed items.

	Change from 2019 Adopted		
	<u>Spending</u>	<u>Financing</u>	<u>FTE</u>
Current Service Level Adjustments			
<p>The 2019 adopted budget included one-time funding for collections materials and the 2020 proposed budget removes this one-time item. The 2020 proposed budget also includes updates to grant-funded activities including shifting funding from city employees to professional services contracts. Additional service level adjustments include inflationary increases due to salary and benefit costs and other revenue and expense adjustments.</p>			
Library materials	(155,554)	(155,554)	-
Grants	119,991	119,991	(1.20)
Current service level adjustments	3,357	3,357	-
Subtotal:	<u>(32,206)</u>	<u>(32,206)</u>	<u>(1.20)</u>
Reduce Reliance on Library Fines			
<p>The 2020 proposed budget continues to reduce reliance on Library overdue fines by moving budgeted expenditures to the General Fund. A corresponding reduction in the use of fund balance is also included.</p>			
Collections materials	(70,690)	(70,690)	-
Subtotal:	<u>(70,690)</u>	<u>(70,690)</u>	<u>-</u>
Fund 275 Budget Changes Total	<u><u>(102,896)</u></u>	<u><u>(102,896)</u></u>	<u><u>(1.20)</u></u>

Spending Reports

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

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2020

	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
Spending by Fund					
SPPL GENERAL FUND	17,721,988	18,219,957	18,746,173	19,361,931	615,758
SPPL SPECIAL PROJECTS	1,410,408	1,411,028	1,482,882	1,379,986	(102,896)
TOTAL SPENDING BY FUND	19,132,396	19,630,985	20,229,056	20,741,917	512,862
Spending by Major Account					
EMPLOYEE EXPENSE	12,742,898	13,280,946	14,030,063	14,583,424	553,361
SERVICES	3,668,947	3,870,968	3,595,034	3,728,517	133,484
MATERIALS AND SUPPLIES	2,471,930	2,381,159	2,542,319	2,369,448	(172,871)
ADDITIONAL EXPENSES		(33)	500	500	
OTHER FINANCING USES	248,622	97,945	61,140	60,028	(1,112)
TOTAL SPENDING BY MAJOR ACCOUNT	19,132,396	19,630,985	20,229,056	20,741,917	512,862
Financing by Major Account					
TAXES	17,515,527	18,001,664	18,521,173	19,186,930	665,757
INTERGOVERNMENTAL REVENUE	276,494	366,281	210,834	397,015	186,181
CHARGES FOR SERVICES	131,313	141,256	117,636	120,993	3,357
FINE AND FORFEITURE	217,152	191,930	44,350	44,350	
INVESTMENT EARNINGS	1,484	1,998	14,433	14,433	
MISCELLANEOUS REVENUE	813,827	632,115	794,386	712,107	(82,279)
OTHER FINANCING SOURCES	175,000	648,313	526,244	266,089	(260,155)
TOTAL FINANCING BY MAJOR ACCOUNT	19,130,797	19,983,556	20,229,056	20,741,917	512,861

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: 2020

	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	12,669,828	13,198,527	13,794,803	14,421,424	626,621
SERVICES	3,216,654	3,194,414	3,180,158	3,147,716	(32,441)
MATERIALS AND SUPPLIES	1,586,884	1,729,071	1,709,573	1,732,263	22,690
ADDITIONAL EXPENSES			500	500	
OTHER FINANCING USES	248,622	97,945	61,140	60,028	(1,112)
Total Spending by Major Account	17,721,988	18,219,957	18,746,173	19,361,931	615,758
Spending by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	623,734	585,345	712,444	746,218	33,774
27043200 SPPL PUBLIC SERVICES	11,646,362	11,801,060	12,184,488	12,423,825	239,337
27043300 SPPL SYSTEM SUPPORT SERVICES	2,931,027	3,243,809	3,200,357	3,535,228	334,871
27043400 SPPL FACILITY OPS AND MNTNCE	2,520,865	2,589,742	2,648,884	2,656,660	7,777
Total Spending by Accounting Unit	17,721,988	18,219,957	18,746,173	19,361,931	615,758

CITY OF SAINT PAUL
Spending Plan by Department

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

Budget Year: 2020

	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
Spending by Major Account					
EMPLOYEE EXPENSE	73,069	82,419	235,260	162,000	(73,260)
SERVICES	452,293	676,554	414,876	580,801	165,925
MATERIALS AND SUPPLIES	885,046	652,089	832,746	637,185	(195,561)
ADDITIONAL EXPENSES		(33)			
OTHER FINANCING USES					
Total Spending by Major Account	1,410,408	1,411,028	1,482,882	1,379,986	(102,896)
Spending by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	613,291	510,777	477,327	254,440	(222,887)
27543615 SPROCKETS PROGRAM	6,372	21,163	75,000	91,089	16,088
27543620 RELLA HAVENS BEQUEST	19,389	14,991	14,433	14,433	
27543650 MELSA PROGRAMS STATE AID	162,149	290,558	210,834	210,834	
27543800 FRIENDS OF THE LIBRARY GRANTS	436,125	415,270	561,850	549,754	(12,096)
27543820 LIBRARY PRIVATE GRANTS	41,409	40,912	34,350	54,644	20,294
27543830 PERRIE JONES ENDOWMENT FRIENDS	131,674	117,357	109,089	109,366	277
27543850 LEARNING LABS FEDERAL GRANT				95,427	95,427
Total Spending by Accounting Unit	1,410,408	1,411,028	1,482,882	1,379,986	(102,896)

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: 2020

Account	Account Description	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
40005-0	CURRENT PROPERTY TAX	13,697,207	14,732,422	18,501,761	19,167,518	665,757
40010-0	FISCAL DISPARITIES	3,632,443	3,184,888			
40201-0	PROP TAX 1ST YEAR DELINQUENT	189,425	60,642	19,412	19,412	
40202-0	PROP TAX 2ND YR DELINQUENT	(23,162)	(2,918)			
40203-0	PROP TAX 3RD YR DELINQUENT	(7,080)	8,965			
40204-0	PROP TAX 4TH YEAR DELINQUENT	8,423	3,456			
40205-0	PROP TAX 5TH YEAR DELINQUENT	5,972	3,184			
40206-0	PROP TAX 6TH YR AND PRIOR	12,298	11,025			
TOTAL FOR TAXES		17,515,527	18,001,664	18,521,173	19,186,930	665,757
43805-0	CITY SHARE COUNTY PILOT	18,401	32,047			
TOTAL FOR INTERGOVERNMENTAL REVENUE		18,401	32,047			
55505-0	OUTSIDE CONTRIBUTION DONATIONS	8,384	473			
55845-0	JURY DUTY PAY	180	149			
55915-0	OTHER MISC REVENUE	31	1,963			
TOTAL FOR MISCELLANEOUS REVENUE		8,595	2,585			
56225-0	TRANSFER FR SPECIAL REVENUE FU	175,000	451,824	225,000	175,000	(50,000)
TOTAL FOR OTHER FINANCING SOURCES		175,000	451,824	225,000	175,000	(50,000)
TOTAL FOR SPPL GENERAL FUND		17,717,522	18,488,120	18,746,173	19,361,930	615,757

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: 2020

Account	Account Description	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
43101-0	FEDERAL GRANT STATE ADMIN		18,897		186,181	186,181
43401-0	STATE GRANTS	17,007		20,000	20,000	
43660-0	MELSA METRO LIBRARY SVC AG	241,086	315,337	190,834	190,834	
TOTAL FOR INTERGOVERNMENTAL REVENUE		258,093	334,234	210,834	397,015	186,181
44160-0	ELEC CHARGING STATIONS	158	28			
47510-0	SPACE RENTAL	3,080	5,952		4,000	4,000
48330-0	FACILITY RENTAL			4,000	3,357	(643)
48405-0	COMMISSIONS VENDING MACHINE	37	13	189	189	
49105-0	LIBRARY FEE NON RESIDENT CARD			650	650	
49110-0	LIBRARY FEE RESEARCH			600	600	
49115-0	LIBRARY SERVICE FEE	19,489	17,579	26,500	26,500	
49205-0	LIBRARY MATERIAL RENTAL	114	44	697	697	
49215-0	LIBRARY DUPLICATING	89,493	102,896	75,000	75,000	
49220-0	LIBRARY MERCHANDISE	18,942	14,746	10,000	10,000	
TOTAL FOR CHARGES FOR SERVICES		131,313	141,256	117,636	120,993	3,357
53115-0	LIBRARY OVERDUE FINES	179,810	159,303			
53120-0	LIBRARY LOST DAMAGE FINE	37,342	32,627	44,350	44,350	
TOTAL FOR FINE AND FORFEITURE		217,152	191,930	44,350	44,350	
54505-0	INTEREST INTERNAL POOL	144	6,846	14,433	14,433	
54506-0	INTEREST ACCRUED REVENUE	(1,076)	1,173			
54510-0	INCR OR DECR IN FV INVESTMENTS	2,417	(6,021)			
TOTAL FOR INVESTMENT EARNINGS		1,484	1,998	14,433	14,433	

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: 2020

Account	Account Description	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
55505-0	OUTSIDE CONTRIBUTION DONATIONS	629,214	485,572	674,939	572,366	(102,573)
55525-0	REIMB FROM OUTSIDE AGENCY		2,780			
55550-0	PRIVATE GRANTS	55,000	959	34,350	54,644	20,294
55815-0	REFUNDS OVERPAYMENTS			750	750	
55840-0	E RATE REFUNDS	105,239	115,660	84,297	84,297	
55901-0	MISCELLANEOUS REVENUE	(27)				
55905-0	CASH OVER OR SHORT	(469)	(3,873)	50	50	
55915-0	OTHER MISC REVENUE	16,274	28,432			
TOTAL FOR MISCELLANEOUS REVENUE		805,232	629,530	794,386	712,107	(82,279)
56225-0	TRANSFER FR SPECIAL REVENUE FU		172,500			
58101-0	SALE OF CAPITAL ASSET		23,989			
59910-0	USE OF FUND EQUITY			301,244	91,089	(210,155)
TOTAL FOR OTHER FINANCING SOURCES			196,489	301,244	91,089	(210,155)
TOTAL FOR SPPL SPECIAL PROJECTS		1,413,275	1,495,437	1,482,883	1,379,987	(102,896)
TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY		19,130,797	19,983,556	20,229,056	20,741,917	512,861

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: **2020**

	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
Financing by Major Account					
TAXES	17,515,527	18,001,664	18,521,173	19,186,930	665,757
INTERGOVERNMENTAL REVENUE	18,401	32,047			
MISCELLANEOUS REVENUE	8,595	2,585			
OTHER FINANCING SOURCES	175,000	451,824	225,000	175,000	(50,000)
Total Financing by Major Account	17,717,522	18,488,120	18,746,173	19,361,930	615,757
Financing by Accounting Unit					
27043100 SPPL GENERAL ADMINISTRATION	17,708,927	18,485,535	18,746,173	19,361,930	615,757
27043200 SPPL PUBLIC SERVICES	180	716			
27043300 SPPL SYSTEM SUPPORT SERVICES	31	1,869			
27043400 SPPL FACILITY OPS AND MNTNCE	8,384				
Total Financing by Accounting Unit	17,717,522	18,488,120	18,746,173	19,361,930	615,757

CITY OF SAINT PAUL
Financing Plan by Department

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

Budget Year: 2020

	2017 Actuals	2018 Actuals	2019 Adopted	2020 Mayor's Proposed	Change From 2019 Adopted
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	258,093	334,234	210,834	397,015	186,181
CHARGES FOR SERVICES	131,313	141,256	117,636	120,993	3,357
FINE AND FORFEITURE	217,152	191,930	44,350	44,350	
INVESTMENT EARNINGS	1,484	1,998	14,433	14,433	
MISCELLANEOUS REVENUE	805,232	629,530	794,386	712,107	(82,279)
OTHER FINANCING SOURCES		196,489	301,244	91,089	(210,155)
Total Financing by Major Account	1,413,275	1,495,437	1,482,883	1,379,987	(102,896)
Financing by Accounting Unit					
27543610 LIBRARY FEES FINES N REVENUES	503,382	677,094	477,327	254,440	(222,887)
27543615 SPROCKETS PROGRAM			75,000	91,089	16,089
27543620 RELLA HAVENS BEQUEST	1,484	1,998	14,433	14,433	
27543650 MELSA PROGRAMS STATE AID	241,086	315,337	210,834	210,834	
27543800 FRIENDS OF THE LIBRARY GRANTS	501,105	382,649	561,850	549,754	(12,096)
27543820 LIBRARY PRIVATE GRANTS	55,000	1,303	34,350	54,644	20,294
27543830 PERRIE JONES ENDOWMENT FRIENDS	111,218	117,057	109,089	109,366	277
27543850 LEARNING LABS FEDERAL GRANT				95,427	95,427
Total Financing by Accounting Unit	1,413,275	1,495,437	1,482,883	1,379,987	(102,896)

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.