



**SAINT PAUL  
PUBLIC LIBRARY**

# 2019 Adopted Budget

Saint Paul Public Library Agency  
Catherine Penkert, Director



*Front cover photography by Caroline Yang 2018*



Saint Paul Public Library Agency  
2019 Adopted Budget

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Prepared by:



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**SAINT PAUL**  
**PUBLIC LIBRARY**

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Website: [www.sppl.org](http://www.sppl.org)

Catherine Penkert, Director  
Ka Xiong-Moua, Accountant

# Saint Paul Public Library Agency

## Board of Commissioners

Term Expires

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**Commissioners:**

|                      |                   |
|----------------------|-------------------|
| Amy Brendmoen        | December 31, 2019 |
| Daniel Bostrom       | December 31, 2019 |
| Rebecca Noecker      | December 31, 2019 |
| Jane L. Prince       | December 31, 2019 |
| Dai Thao             | December 31, 2019 |
| Chris Tolbert        | December 31, 2019 |
| Samantha Henningston | September 1, 2019 |

**Officers:**

Jane Prince, Library Board Chair  
Dai Thao, Library Board Secretary  
Daniel Bostrom, 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 and Library Agency Composite Summary**

**Property Tax Levy and State Aid: City, Library Agency and Port Authority Combined  
2018 Adopted vs. 2019 Adopted**

**Property Tax Levy\***

|  | <u>2018<br/>Adopted</u> | <u>2019<br/>Adopted</u> | <u>Amount<br/>Change</u> | <u>Pct.<br/>Change</u> | <u>Pct of City<br/>18 Total</u> | <u>Pct of City<br/>19 Total</u> |
|--|-------------------------|-------------------------|--------------------------|------------------------|---------------------------------|---------------------------------|
| City of Saint Paul                             |                         |                         |                          |                        |                                 |                                 |
| General Fund                                   | 107,317,615             | 119,827,734             | 12,510,119               | 11.66%                 | 77.0%                           | 77.8%                           |
| General Debt Service                           | 14,009,268              | 15,233,758              | 1,224,490                | 8.74%                  | 10.1%                           | 9.9%                            |
| Saint Paul Public Library Agency               | 17,985,237              | 18,879,346              | 894,109                  | 4.97%                  | 12.9%                           | 12.3%                           |
| <b>Total (City and Library combined)</b>       | <b>139,312,120</b>      | <b>153,940,838</b>      | <b>14,628,718</b>        | <b>10.50%</b>          | <b>100.0%</b>                   | <b>100.0%</b>                   |
| Port Authority                                 | 1,961,700               | 2,111,700               | 150,000                  | 7.65%                  |                                 |                                 |
| <b>Overall Levy (City, Library &amp; Port)</b> | <b>141,273,820</b>      | <b>156,052,538</b>      | <b>14,778,718</b>        | <b>10.46%</b>          |                                 |                                 |

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

**Local Government Aid Financing**

|  | <u>2018<br/>Adopted</u> | <u>2019<br/>Adopted</u> | <u>Amount<br/>Change</u> | <u>Pct.<br/>Change</u> | <u>Pct. of<br/>18 Total</u> | <u>Pct. of<br/>19 Total</u> |
|--|-------------------------|-------------------------|--------------------------|------------------------|-----------------------------|-----------------------------|
| City of Saint Paul                       |                         |                         |                          |                        |                             |                             |
| General Fund                             | 65,071,602              | 65,217,748              | 146,146                  | 0.2%                   | 100.0%                      | 100.0%                      |
| General Debt Service                     | -                       | -                       | -                        | N.A.                   | 0.0%                        | 0.0%                        |
| Saint Paul Public Library Agency*        | -                       | -                       | -                        | N.A.                   | 0.0%                        | 0.0%                        |
| <b>Total (City and Library combined)</b> | <b>65,071,602</b>       | <b>65,217,748</b>       | <b>146,146</b>           | <b>0.2%</b>            | <b>100.0%</b>               | <b>100.0%</b>               |

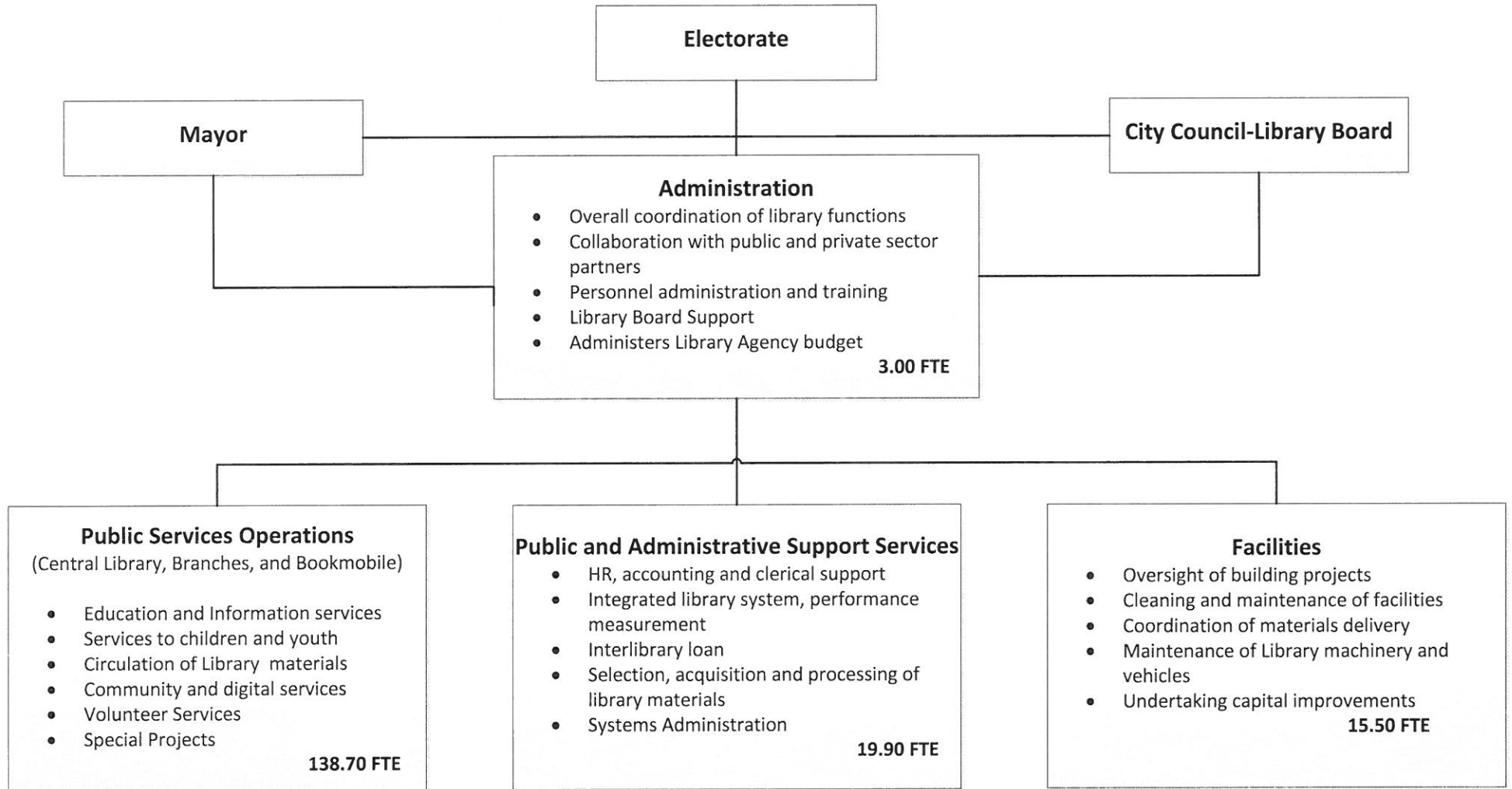
\* As of 2010, no LGA is allocated as a revenue source to the Saint Paul Public Library Agency.



# **Library Agency Overview**

# Saint Paul Public Library Agency

**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.



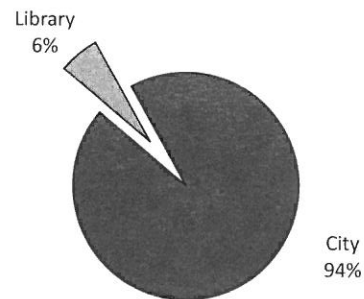
(Total 177.1 FTE)

## 2019 Adopted 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: \$18,746,173
- Total Special Fund Budget: \$1,482,882
- Total FTEs: 177.10

### Annual Statistics By the Numbers:

- 5,133,819 visitors, in-person, website, and mobile app.
- 2,501,697 total circulation
- 17,632 individual homework center visits
- 298,033 public internet uses
- 11,035 Jobview users and job views
- 50,153 Library Go patrons
- 7,017 programs w/ 141,853 program attendance
- 2,948,259 Total Electronic Collections Use
- 2,539 Non-library sponsored events held at the library
- 907,235 total physical materials
- 1,204 volunteers contributed 30,607 volunteer hours

### Department Goals

- Create welcoming places and experiences for library users
- Make it easy to connect with learning, information and people
- Provide free, equitable access to learning across a lifetime
- Provide opportunities to discover potential and unlock new ideas

### Recent Accomplishments

- Successful launch of new catalog and website
- Onboarding of social worker and expanded trauma sensitive libraries work
- Used Human Centered design in our strategic planning (300+ staff and community member interviews conducted, approximately 1,700 people completed the online survey, 6 pop-up meetings led by Juxtaposition teens).
- Participated in the Saint Paul Art Crawl for the first time
- Began expansion of Library Go to private and charter schools
- Successful migration of the Library Integrated System to hosted services
- Successfully implemented Amharic and Oromo children's book publication and celebration

**2019 Adopted Budget**

**Library Agency**

**Fiscal Summary**

|                            | <u>2017<br/>Actual</u> | <u>2018<br/>Adopted</u> | <u>2019<br/>Adopted</u> | <u>Change</u>  | <u>% Change</u> | <u>2018<br/>Adopted<br/>FTE</u> | <u>2019<br/>Adopted<br/>FTE</u> |
|----------------------------|------------------------|-------------------------|-------------------------|----------------|-----------------|---------------------------------|---------------------------------|
| <b>Spending</b>            |                        |                         |                         |                |                 |                                 |                                 |
| 270: SPPL General Fund     | 17,721,988             | 18,017,446              | 18,746,173              | 728,727        | 4.0%            | 173.50                          | 173.50                          |
| 275: SPPL Special Projects | 1,410,408              | 1,420,964               | 1,482,883               | 61,919         | 4.4%            | 1.90                            | 3.60                            |
| <b>Total</b>               | <b>19,132,396</b>      | <b>19,438,410</b>       | <b>20,229,056</b>       | <b>790,646</b> | <b>4.1%</b>     | <b>175.40</b>                   | <b>177.10</b>                   |
| <b>Financing</b>           |                        |                         |                         |                |                 |                                 |                                 |
| 270: SPPL General Fund     | 17,717,522             | 18,017,446              | 18,746,173              | 728,727        | 4.0%            |                                 |                                 |
| 275: SPPL Special Projects | 1,413,275              | 1,420,964               | 1,482,883               | 61,919         | 4.4%            |                                 |                                 |
| <b>Total</b>               | <b>19,130,797</b>      | <b>19,438,410</b>       | <b>20,229,056</b>       | <b>790,646</b> | <b>4.1%</b>     |                                 |                                 |

**Budget Changes Summary**

Most of the changes in the 2019 Adopted Library Agency budget result from continued investment in the Library's collections, including funding for the Read Brave program. The 2019 adopted budget also eliminates the Library Agency's reliance on revenue from fines on overdue materials and extends the trauma-sensitive Library project.

**270: SPPL General Fund**

**Library Agency**

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

|   | Change from 2018 Adopted |                |          |
|---|--------------------------|----------------|----------|
|   | Spending                 | Financing      | FTE      |
| <b><u>Current Service Level Adjustments</u></b> | 708,724                  | 923,724        | -        |
| Subtotal:                                       | <u>708,724</u>           | <u>923,724</u> | <u>-</u> |

**Mayor's Proposed Changes**

**Planned Reduction**

The 2018 budget included one-time funds to support Library collections, including Cultural STAR and funding for Talk, Sing, Read a school readiness initiative. The 2019 adopted budget removes these one-time budget adjustments.

|                               |                  |                  |          |
|-------------------------------|------------------|------------------|----------|
| Cultural STAR for collections | (195,000)        | (195,000)        | -        |
| Talk, Sing, Read collections  | (38,008)         | (38,008)         | -        |
| Talk, Sing, Read staffing     | (11,989)         | (11,989)         | -        |
| Subtotal:                     | <u>(244,997)</u> | <u>(244,997)</u> | <u>-</u> |

**Collections**

In 2017 the Library identified savings within its budget through careful clean up of line items. These savings were reallocated in 2018 to fund a social worker and a transfer to the City's General Fund. The 2019 adopted budget restores the savings back to collections.

|   |          |          |          |
|---|----------|----------|----------|
| Social worker grant match                       | (21,930) | -        | -        |
| Shift in Library resources to City General Fund | (55,524) | -        | -        |
| Library materials                               | 77,454   | -        | -        |
| Subtotal:                                       | <u>-</u> | <u>-</u> | <u>-</u> |

**Reduce Reliance on Library Fines**

The 2019 adopted budget reduces reliance on Library overdue fines by moving budgeted expenditures to the General Fund.

|   |                |          |          |
|---|----------------|----------|----------|
| Fines and fees expenditures (Computer Hardware) | 215,000        | -        | -        |
| Subtotal:                                       | <u>215,000</u> | <u>-</u> | <u>-</u> |



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

|  |                               | Change from 2018 Adopted |                |          |
|--|-------------------------------|--------------------------|----------------|----------|
|  |                               | Spending                 | Financing      | FTE      |
| <b>Adopted Changes</b>   |                               |                          |                |          |
| <b>Shift materials funding to Cultural STAR</b>  |                               |                          |                |          |
| The 2019 adopted budget funds \$50,000 in materials with Cultural STAR.                  |                               |                          |                |          |
|  | Cultural STAR                 | -                        | 50,000         | -        |
|  | Subtotal:                     | -                        | 50,000         | -        |
| <b>Trauma-sensitive library project</b>  |                               |                          |                |          |
| The 2019 adopted budget includes funding to extend the trauma-sensitive Library project. |                               |                          |                |          |
|  | General professional services | 50,000                   | -              | -        |
|  | Subtotal:                     | 50,000                   | -              | -        |
| <b>Fund 270 Budget Changes Total</b>   |                               | <u>728,727</u>           | <u>728,727</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.

|   |   | <u>Change from 2018 Adopted</u> |                  |             |
|---|---|---------------------------------|------------------|-------------|
|   |   | <u>Spending</u>                 | <u>Financing</u> | <u>FTE</u>  |
| <b><u>Current Service Level Adjustments</u></b>   |   |                                 |                  |             |
|   |   | (5,311)                         | (5,311)          | -           |
|   | Subtotal:   | (5,311)                         | (5,311)          | -           |
| <b><u>Mayor's Proposed Changes</u></b>  |   |                                 |                  |             |
| <b>Collections</b>  |   |                                 |                  |             |
| The 2019 adopted budget continues the level of investment in Library materials from 2018 adopted levels.                          |   |                                 |                  |             |
|   | Read Brave  | 10,000                          | 10,000           | -           |
|   | Library materials   | 145,554                         | 145,554          | -           |
|   | Subtotal:   | 155,554                         | 155,554          | -           |
| <b>Reduce Reliance on Library Fines</b>   |   |                                 |                  |             |
| The 2019 adopted budget reduces reliance on Library overdue fines by moving budgeted expenditures to the General Fund.            |   |                                 |                  |             |
|   | Shift of fine supported expenditures to the General Fund      | (215,000)                       | -                | -           |
|   | Library overdue fines   | -                               | (215,000)        | -           |
|   | Subtotal:   | (215,000)                       | (215,000)        | -           |
| <b><u>Adopted Changes</u></b>   |   |                                 |                  |             |
| <b>Grant adjustments</b>  |   |                                 |                  |             |
| Funding from the Library Services Technology Act (LSTA) grant and the 21st Century grant will carry forward into the 2019 budget. |   |                                 |                  |             |
|   | LSTA grant, including 1.2 FTE for cultural liaisons           | 92,326                          | 92,326           | 1.20        |
|   | 21st Century grant, including 0.5 FTE for a library associate | 34,350                          | 34,350           | 0.50        |
|   | Subtotal:   | 126,676                         | 126,676          | 1.70        |
| <b>Fund 275 Budget Changes Total</b>  |   | <b>61,919</b>                   | <b>61,919</b>    | <b>1.70</b> |



# Spending Reports

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

Department: ST PAUL PUBLIC LIBRARY AGENCY

Budget Year: 2019

|   | 2016<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Adopted   | Change From<br>2018<br>Adopted |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| <b>Spending by Fund</b>                 |                   |                   |                   |                   |                                |
| SPPL GENERAL FUND                       | 17,057,412        | 17,721,988        | 18,017,446        | 18,746,173        | 728,727                        |
| SPPL SPECIAL PROJECTS                   | 1,706,798         | 1,410,408         | 1,420,964         | 1,482,882         | 61,918                         |
| <b>TOTAL SPENDING BY FUND</b>           | <b>18,764,209</b> | <b>19,132,396</b> | <b>19,438,410</b> | <b>20,229,056</b> | <b>790,645</b>                 |
| <b>Spending by Major Account</b>        |                   |                   |                   |                   |                                |
| EMPLOYEE EXPENSE                        | 12,379,395        | 12,742,898        | 13,258,238        | 14,030,063        | 771,825                        |
| SERVICES                                | 3,622,143         | 3,668,947         | 3,531,399         | 3,595,034         | 63,635                         |
| MATERIALS AND SUPPLIES                  | 2,400,017         | 2,471,930         | 2,547,828         | 2,542,319         | (5,509)                        |
| ADDITIONAL EXPENSES                     | 31                |                   | 500               | 500               |                                |
| CAPITAL OUTLAY                          | 217,848           |                   |                   |                   |                                |
| OTHER FINANCING USES                    | 144,776           | 248,622           | 100,445           | 61,140            | (39,305)                       |
| <b>TOTAL SPENDING BY MAJOR ACCOUNT</b>  | <b>18,764,209</b> | <b>19,132,396</b> | <b>19,438,410</b> | <b>20,229,056</b> | <b>790,645</b>                 |
| <b>Financing by Major Account</b>       |                   |                   |                   |                   |                                |
| TAXES                                   | 16,779,158        | 17,515,527        | 17,644,946        | 18,521,173        | 876,227                        |
| INTERGOVERNMENTAL REVENUE               | 760,760           | 276,494           | 210,834           | 210,834           |                                |
| CHARGES FOR SERVICES                    | 131,710           | 131,313           | 117,636           | 117,636           |                                |
| FINE AND FORFEITURE                     | 253,082           | 217,152           | 259,350           | 44,350            | (215,000)                      |
| INVESTMENT EARNINGS                     | 4,745             | 1,484             | 14,433            | 14,433            |                                |
| MISCELLANEOUS REVENUE                   | 1,069,850         | 813,827           | 697,619           | 794,386           | 96,767                         |
| OTHER FINANCING SOURCES                 | 263,000           | 175,000           | 493,592           | 526,244           | 32,652                         |
| <b>TOTAL FINANCING BY MAJOR ACCOUNT</b> | <b>19,262,305</b> | <b>19,130,797</b> | <b>19,438,410</b> | <b>20,229,056</b> | <b>790,646</b>                 |



**CITY OF SAINT PAUL**  
**Spending Plan by Department**

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

Budget Year: 2019

|  | 2016<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Adopted   | Change From<br>2018<br>Adopted |
|--|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| <b>Spending by Major Account</b>         |                   |                   |                   |                   |                                |
| EMPLOYEE EXPENSE                         | 12,280,017        | 12,669,828        | 13,147,469        | 13,794,803        | 647,334                        |
| SERVICES                                 | 3,077,220         | 3,216,654         | 3,114,496         | 3,180,158         | 65,662                         |
| MATERIALS AND SUPPLIES                   | 1,537,030         | 1,586,884         | 1,657,036         | 1,709,573         | 52,537                         |
| ADDITIONAL EXPENSES                      |                   |                   | 500               | 500               |                                |
| CAPITAL OUTLAY                           | 18,369            |                   |                   |                   |                                |
| OTHER FINANCING USES                     | 144,776           | 248,622           | 97,945            | 61,140            | (36,805)                       |
| <b>Total Spending by Major Account</b>   | <b>17,057,412</b> | <b>17,721,988</b> | <b>18,017,446</b> | <b>18,746,173</b> | <b>728,727</b>                 |
| <b>Spending by Accounting Unit</b>       |                   |                   |                   |                   |                                |
| 27043100 SPPL GENERAL ADMINISTRATION     | 501,479           | 623,734           | 428,488           | 712,444           | 283,957                        |
| 27043200 SPPL PUBLIC SERVICES            | 11,258,225        | 11,646,362        | 11,900,483        | 12,184,488        | 284,005                        |
| 27043300 SPPL SYSTEM SUPPORT SERVICES    | 2,816,145         | 2,931,027         | 3,149,921         | 3,200,357         | 50,437                         |
| 27043400 SPPL FACILITY OPS AND MNTNCE    | 2,481,562         | 2,520,865         | 2,538,554         | 2,648,884         | 110,329                        |
| <b>Total Spending by Accounting Unit</b> | <b>17,057,412</b> | <b>17,721,988</b> | <b>18,017,446</b> | <b>18,746,173</b> | <b>728,727</b>                 |

**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: 2019

| Account                                    | Account Description            | 2016<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Adopted   | Change From<br>2018<br>Adopted |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| 40005-0                                    | CURRENT PROPERTY TAX           | 12,959,335        | 13,697,207        | 17,625,534        | 18,501,761        | 876,227                        |
| 40010-0                                    | FISCAL DISPARITIES             | 3,672,999         | 3,632,443         |                   |                   |                                |
| 40201-0                                    | PROP TAX 1ST YEAR DELINQUENT   | 87,475            | 189,425           | 19,412            | 19,412            |                                |
| 40202-0                                    | PROP TAX 2ND YR DELINQUENT     | 39,798            | (23,162)          |                   |                   |                                |
| 40203-0                                    | PROP TAX 3RD YR DELINQUENT     | (5,104)           | (7,080)           |                   |                   |                                |
| 40204-0                                    | PROP TAX 4TH YEAR DELINQUENT   | 8,710             | 8,423             |                   |                   |                                |
| 40205-0                                    | PROP TAX 5TH YEAR DELINQUENT   | 5,213             | 5,972             |                   |                   |                                |
| 40206-0                                    | PROP TAX 6TH YR AND PRIOR      | 10,733            | 12,298            |                   |                   |                                |
| <b>TOTAL FOR TAXES</b>                     |                                | <b>16,779,158</b> | <b>17,515,527</b> | <b>17,644,946</b> | <b>18,521,173</b> | <b>876,227</b>                 |
| 43605-0                                    | LOCAL GOVERNMENT AID           | 310,696           |                   |                   |                   |                                |
| 43805-0                                    | CITY SHARE COUNTY PILOT        | 16,283            | 18,401            |                   |                   |                                |
| <b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b> |                                | <b>326,979</b>    | <b>18,401</b>     |                   |                   |                                |
| 55505-0                                    | OUTSIDE CONTRIBUTION DONATIONS |                   | 8,384             |                   |                   |                                |
| 55845-0                                    | JURY DUTY PAY                  | 143               | 180               |                   |                   |                                |
| 55915-0                                    | OTHER MISC REVENUE             | 2,755             | 31                |                   |                   |                                |
| <b>TOTAL FOR MISCELLANEOUS REVENUE</b>     |                                | <b>2,897</b>      | <b>8,595</b>      |                   |                   |                                |
| 56225-0                                    | TRANSFER FR SPECIAL REVENUE FU | 175,000           | 175,000           | 372,500           | 225,000           | (147,500)                      |
| <b>TOTAL FOR OTHER FINANCING SOURCES</b>   |                                | <b>175,000</b>    | <b>175,000</b>    | <b>372,500</b>    | <b>225,000</b>    | <b>(147,500)</b>               |
| <b>TOTAL FOR SPPL GENERAL FUND</b>         |                                | <b>17,284,035</b> | <b>17,717,522</b> | <b>18,017,446</b> | <b>18,746,173</b> | <b>728,727</b>                 |

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

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

Budget Year: 2019

| Account                                    | Account Description            | 2016<br>Actuals | 2017<br>Actuals | 2018<br>Adopted | 2019<br>Adopted | Change From<br>2018<br>Adopted |
|--|--------------------------------|-----------------|-----------------|-----------------|-----------------|--------------------------------|
| 43401-0                                    | STATE GRANTS                   | 46,768          | 17,007          | 20,000          | 20,000          |                                |
| 43660-0                                    | MELSA METRO LIBRARY SVC AG     | 387,012         | 241,086         | 190,834         | 190,834         |                                |
| <b>TOTAL FOR INTERGOVERNMENTAL REVENUE</b> |                                | <b>433,780</b>  | <b>258,093</b>  | <b>210,834</b>  | <b>210,834</b>  |                                |
| 44160-0                                    | ELEC CHARGING STATIONS         |                 | 158             |                 |                 |                                |
| 47510-0                                    | SPACE RENTAL                   | 1,585           | 3,080           |                 |                 |                                |
| 48330-0                                    | FACILITY RENTAL                |                 |                 | 4,000           | 4,000           |                                |
| 48405-0                                    | COMMISSIONS VENDING MACHINE    | 98              | 37              | 189             | 189             |                                |
| 49105-0                                    | LIBRARY FEE NON RESIDENT CARD  | 60              |                 | 650             | 650             |                                |
| 49110-0                                    | LIBRARY FEE RESEARCH           |                 |                 | 600             | 600             |                                |
| 49115-0                                    | LIBRARY SERVICE FEE            | 29,864          | 19,489          | 26,500          | 26,500          |                                |
| 49205-0                                    | LIBRARY MATERIAL RENTAL        | 361             | 114             | 697             | 697             |                                |
| 49215-0                                    | LIBRARY DUPLICATING            | 80,824          | 89,493          | 75,000          | 75,000          |                                |
| 49220-0                                    | LIBRARY MERCHANDISE            | 18,918          | 18,942          | 10,000          | 10,000          |                                |
| <b>TOTAL FOR CHARGES FOR SERVICES</b>      |                                | <b>131,710</b>  | <b>131,313</b>  | <b>117,636</b>  | <b>117,636</b>  |                                |
| 53115-0                                    | LIBRARY OVERDUE FINES          | 214,926         | 179,810         | 215,000         |                 | (215,000)                      |
| 53120-0                                    | LIBRARY LOST DAMAGE FINE       | 38,156          | 37,342          | 44,350          | 44,350          |                                |
| <b>TOTAL FOR FINE AND FORFEITURE</b>       |                                | <b>253,082</b>  | <b>217,152</b>  | <b>259,350</b>  | <b>44,350</b>   | <b>(215,000)</b>               |
| 54505-0                                    | INTEREST INTERNAL POOL         | 7,462           | 144             | 14,433          | 14,433          |                                |
| 54506-0                                    | INTEREST ACCRUED REVENUE       | (19)            | (1,076)         |                 |                 |                                |
| 54510-0                                    | INCR OR DECR IN FV INVESTMENTS | (2,698)         | 2,417           |                 |                 |                                |
| 54810-0                                    | OTHER INTEREST EARNED          |                 |                 |                 |                 |                                |
| <b>TOTAL FOR INVESTMENT EARNINGS</b>       |                                | <b>4,745</b>    | <b>1,484</b>    | <b>14,433</b>   | <b>14,433</b>   |                                |

**CITY OF SAINT PAUL**  
**Financing by Company and Department**

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

Budget Year: 2019

| Account  | Account Description            | 2016<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Adopted   | Change From<br>2018<br>Adopted |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| 55505-0  | OUTSIDE CONTRIBUTION DONATIONS | 590,286           | 629,214           | 612,522           | 674,939           | 62,417                         |
| 55550-0  | PRIVATE GRANTS                 | 244,341           | 55,000            |                   | 34,350            | 34,350                         |
| 55815-0  | REFUNDS OVERPAYMENTS           | 70                |                   | 750               | 750               |                                |
| 55840-0  | E RATE REFUNDS                 | 218,316           | 105,239           | 84,297            | 84,297            |                                |
| 55901-0  | MISCELLANEOUS REVENUE          |                   | (27)              |                   |                   |                                |
| 55905-0  | CASH OVER OR SHORT             | (121)             | (469)             | 50                | 50                |                                |
| 55915-0  | OTHER MISC REVENUE             | 14,060            | 16,274            |                   |                   |                                |
| <b>TOTAL FOR MISCELLANEOUS REVENUE</b>         |                                | <b>1,066,952</b>  | <b>805,232</b>    | <b>697,619</b>    | <b>794,386</b>    | <b>96,767</b>                  |
| 56225-0  | TRANSFER FR SPECIAL REVENUE FU | 88,000            |                   |                   |                   |                                |
| 59910-0  | USE OF FUND EQUITY             |                   |                   | 121,092           | 301,244           | 180,152                        |
| <b>TOTAL FOR OTHER FINANCING SOURCES</b>       |                                | <b>88,000</b>     |                   | <b>121,092</b>    | <b>301,244</b>    | <b>180,152</b>                 |
| <b>TOTAL FOR SPPL SPECIAL PROJECTS</b>         |                                | <b>1,978,270</b>  | <b>1,413,275</b>  | <b>1,420,964</b>  | <b>1,482,883</b>  | <b>61,919</b>                  |
| <b>TOTAL FOR ST PAUL PUBLIC LIBRARY AGENCY</b> |                                | <b>19,262,305</b> | <b>19,130,797</b> | <b>19,438,410</b> | <b>20,229,056</b> | <b>790,646</b>                 |

**CITY OF SAINT PAUL**  
**Financing Plan by Department**

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

Budget Year: 2019

|   | 2016<br>Actuals   | 2017<br>Actuals   | 2018<br>Adopted   | 2019<br>Adopted   | Change From<br>2018<br>Adopted |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------------|
| <b>Financing by Major Account</b>         |                   |                   |                   |                   |                                |
| TAXES                                     | 16,779,158        | 17,515,527        | 17,644,946        | 18,521,173        | 876,227                        |
| INTERGOVERNMENTAL REVENUE                 | 326,979           | 18,401            |                   |                   |                                |
| MISCELLANEOUS REVENUE                     | 2,897             | 8,595             |                   |                   |                                |
| OTHER FINANCING SOURCES                   | 175,000           | 175,000           | 372,500           | 225,000           | (147,500)                      |
| <b>Total Financing by Major Account</b>   | <b>17,284,035</b> | <b>17,717,522</b> | <b>18,017,446</b> | <b>18,746,173</b> | <b>728,727</b>                 |
| <b>Financing by Accounting Unit</b>       |                   |                   |                   |                   |                                |
| 27043100 SPPL GENERAL ADMINISTRATION      | 17,281,137        | 17,708,927        | 18,017,446        | 18,746,173        | 728,727                        |
| 27043200 SPPL PUBLIC SERVICES             | 143               | 180               |                   |                   |                                |
| 27043300 SPPL SYSTEM SUPPORT SERVICES     |                   | 31                |                   |                   |                                |
| 27043400 SPPL FACILITY OPS AND MNTNCE     | 2,755             | 8,384             |                   |                   |                                |
| <b>Total Financing by Accounting Unit</b> | <b>17,284,035</b> | <b>17,717,522</b> | <b>18,017,446</b> | <b>18,746,173</b> | <b>728,727</b>                 |



**CITY OF SAINT PAUL**  
**Financing Plan by Department**

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

Budget Year: 2019

|   | 2016<br>Actuals  | 2017<br>Actuals  | 2018<br>Adopted  | 2019<br>Adopted  | Change From<br>2018<br>Adopted |
|---|------------------|------------------|------------------|------------------|--------------------------------|
| <b>Financing by Major Account</b>         |                  |                  |                  |                  |                                |
| INTERGOVERNMENTAL REVENUE                 | 433,780          | 258,093          | 210,834          | 210,834          |                                |
| CHARGES FOR SERVICES                      | 131,710          | 131,313          | 117,636          | 117,636          |                                |
| FINE AND FORFEITURE                       | 253,082          | 217,152          | 259,350          | 44,350           | (215,000)                      |
| INVESTMENT EARNINGS                       | 4,745            | 1,484            | 14,433           | 14,433           |                                |
| MISCELLANEOUS REVENUE                     | 1,066,952        | 805,232          | 697,619          | 794,386          | 96,767                         |
| OTHER FINANCING SOURCES                   | 88,000           |                  | 121,092          | 301,244          | 180,152                        |
| <b>Total Financing by Major Account</b>   | <b>1,978,270</b> | <b>1,413,275</b> | <b>1,420,964</b> | <b>1,482,883</b> | <b>61,919</b>                  |
| <b>Financing by Accounting Unit</b>       |                  |                  |                  |                  |                                |
| 27543610 LIBRARY FEES FINES N REVENUES    | 787,631          | 503,382          | 537,175          | 477,327          | (59,848)                       |
| 27543615 SPROCKETS PROGRAM                | 219,341          |                  | 50,000           | 75,000           | 25,000                         |
| 27543620 RELLA HAVENS BEQUEST             | 4,745            | 1,484            | 14,433           | 14,433           |                                |
| 27543650 MELSA PROGRAMS STATE AID         | 387,012          | 241,086          | 210,834          | 210,834          |                                |
| 27543800 FRIENDS OF THE LIBRARY GRANTS    | 443,072          | 501,105          | 499,792          | 561,850          | 62,058                         |
| 27543820 LIBRARY PRIVATE GRANTS           | 25,000           | 55,000           |                  | 34,350           | 34,350                         |
| 27543830 PERRIE JONES ENDOWMENT FRIENDS   | 111,469          | 111,218          | 108,730          | 109,089          | 359                            |
| <b>Total Financing by Accounting Unit</b> | <b>1,978,270</b> | <b>1,413,275</b> | <b>1,420,964</b> | <b>1,482,883</b> | <b>61,919</b>                  |

## Glossary

*Account Code.* A five-digit code assigned to a specific type of receipt or expenditure. A major account code is a grouping of expenditures or receipts on the basis of the types of goods or services purchased or rendered. For example, 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.