



# STRENGTHENING OUR FOUNDATIONS

2023 LIBRARY BUDGET PROPOSAL  
Mayor Melvin Carter



**SAINT PAUL**  
**MINNESOTA**

# Saint Paul Public Library Agency

## 2023 Proposed Budget

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## Prepared By



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## **Saint Paul Public Library Agency Board of Commissioners**

### **Commissioners**

Amy Brendmoen  
Nelsie Yang  
Rebecca Noecker  
Jane L. Prince  
Russel Ballenger  
Chris Tolbert  
Mitra J. Jalali

### **Term Ends**

December 31, 2023  
December 31, 2023  
December 31, 2023  
December 31, 2023  
December 31, 2023  
December 31, 2023  
December 31, 2023

### **Officers**

Rebecca Noecker, Library Board Chair  
Nelsie Yang, Library Board Vice Chair

## **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 new 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 begins to prepare the Annual Comprehensive 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 submits the proposed budget to the City Council in August.

In August or September, 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 no later than September 30. 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

	2022												2023			
	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  
2022 Adopted vs. 2023 Proposed**

**Property Tax Levy\***

	<u>2022 Adopted</u>	<u>2023 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of City 22 Total</u>	<u>Pct of City 23 Total</u>
City of Saint Paul						
General Fund	134,219,788	157,244,425	23,024,637	17.2%	77.6%	78.7%
General Debt Service	20,016,192	21,648,845	1,632,653	8.2%	11.6%	10.8%
Saint Paul Public Library Agency	18,774,155	21,017,604	2,243,449	11.9%	10.9%	10.5%
<b>Total (City and Library combined)</b>	<b>173,010,135</b>	<b>199,910,874</b>	<b>26,900,739</b>	<b>15.5%</b>	<b>100.0%</b>	<b>100.0%</b>
Port Authority	2,361,700	2,361,700	-	0.0%		
<b>Overall Levy (City, Library &amp; Port)</b>	<b>175,371,835</b>	<b>202,272,574</b>	<b>26,900,739</b>	<b>15.3%</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>2022 Adopted</u>	<u>2023 Proposed</u>	<u>Amount Change</u>	<u>Pct. Change</u>	<u>Pct of 22 Total</u>	<u>Pct of 23 Total</u>
City of Saint Paul						
General Fund	71,871,109	72,800,360	929,251	1.3%	99.98%	99.98%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency	17,000	17,000	-	0.0%	0.02%	0.02%
<b>Total (City and Library combined)</b>	<b>71,888,109</b>	<b>72,817,360</b>	<b>929,251</b>	<b>1.3%</b>	<b>100.0%</b>	<b>100.0%</b>



# **Library Agency Overview**

**2023 Proposed Budget  
LIBRARY AGENCY**

**Fiscal Summary**

	<b>FY 2020 Actuals</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Adopted Budget</b>	<b>FY 2023 Proposed Budget</b>	<b>Change From Prior Year</b>	<b>FY 2022 Adopted Budget FTE</b>	<b>FY 2023 Proposed Budget FTE</b>
<b>Spending</b>							
270: SPPL GENERAL FUND	16,805,530	17,363,319	18,610,082	20,808,664	2,198,582	159.70	179.10
275: SPPL SPECIAL PROJECTS	1,175,063	1,642,252	1,747,699	1,323,157	-424,542	9.05	3.90
<b>Total</b>	<b>17,980,593</b>	<b>19,005,571</b>	<b>20,357,781</b>	<b>22,131,821</b>	<b>1,774,040</b>	<b>168.75</b>	<b>183.00</b>
<b>Financing</b>							
270: SPPL GENERAL FUND	20,409,947	18,716,274	18,610,084	20,808,664	2,198,580		
275: SPPL SPECIAL PROJECTS	1,454,824	1,418,430	1,747,698	1,323,157	-424,541		
<b>Total</b>	<b>21,864,771</b>	<b>20,134,704</b>	<b>20,357,782</b>	<b>22,131,821</b>	<b>1,774,039</b>		

**Budget Changes Summary**

The 2023 proposed budget for the Library General Fund includes the addition of two Cultural Liaisons to expand Community Services programming focused on Karen, Latinx, and Somali communities and building resilient networks to connect these communities with information, resources, and one another. Additionally, the General Fund also adds \$100,000 of collections funding.

The 2022 budget utilized American Rescue Plan Act funds to restore Library FTEs and services reduced in 2021. These FTEs and services have been returned to the Library's General Fund budget in 2023.

The 2022 budget also leveraged Community Development Block Grant Cares Act (CDBG-CV) funding for the Career Labs program started in 2020 to help residents experiencing unemployment find work. The 2023 budget returns the FTEs associated with this work to the Library's General Fund.

Library special fund changes reflect increased funding from the Perrie Jones endowment, additional funding from the Friends of the Library to support the Sprockets program and Library interns, the shift of CDBG-funded employees to the General Fund (mentioned above), and current service level adjustments related to salary and benefits. Changes also include the removal of the Library Services and Technology Act (LSTA) and Wallace Foundation grants which are scheduled to end in 2022.

# Spending Reports

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

**Department: LIBRARY AGENCY**  
**Fund: SPPL GENERAL FUND**

**Budget Year: 2023**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Proposed Budget	Change From Prior Year
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	11,780,677	12,687,046	13,687,767	15,625,880	1,938,113
SERVICES	3,043,288	2,775,633	3,090,952	3,257,212	166,260
MATERIALS AND SUPPLIES	1,922,307	1,857,297	1,779,831	1,874,831	95,000
ADDITIONAL EXPENSES	0	0	500	500	0
DEBT SERVICE	0	0	26,105	26,105	0
OTHER FINANCING USES	59,258	43,343	24,927	24,136	-791
<b>Total Spending by Major Account</b>	<b>16,805,530</b>	<b>17,363,319</b>	<b>18,610,082</b>	<b>20,808,664</b>	<b>2,198,582</b>
<b>Spending by Accounting Unit</b>					
27043100 - SPPL GENERAL ADMINISTRATION	647,631	814,073	1,036,855	1,073,830	36,975
27043200 - SPPL PUBLIC SERVICES	10,415,288	10,889,347	11,858,912	13,336,605	1,477,693
27043300 - SPPL SYSTEM SUPPORT SERVICES	3,470,923	3,649,833	3,585,418	3,943,096	357,678
27043400 - SPPL FACILITY OPS AND MNTNCE	2,271,688	2,010,066	2,128,897	2,455,133	326,236
<b>Total Spending by Major Account</b>	<b>16,805,530</b>	<b>17,363,319</b>	<b>18,610,082</b>	<b>20,808,664</b>	<b>2,198,582</b>

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

**Department: LIBRARY AGENCY**

**Fund: SPPL SPECIAL PROJECTS**

**Budget Year: 2023**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Proposed Budget	Change From Prior Year
<b>Spending by Major Account</b>					
EMPLOYEE EXPENSE	192,412	382,196	701,631	289,589	-412,042
SERVICES	595,177	454,645	391,601	379,101	-12,500
MATERIALS AND SUPPLIES	387,472	661,649	643,992	643,992	0
ADDITIONAL EXPENSES	2	-475	0	0	0
OTHER FINANCING USES	0	144,237	10,475	10,475	0
<b>Total Spending by Major Account</b>	<b>1,175,063</b>	<b>1,642,252</b>	<b>1,747,699</b>	<b>1,323,157</b>	<b>-424,542</b>
<b>Spending by Accounting Unit</b>					
27543610 - LIBRARY FEES FINES N REVENUES	351,223	182,481	254,271	254,271	0
27543615 - SPROCKETS PROGRAM	24,492	38,378	67,937	69,164	1,227
27543620 - RELLA HAVENS BEQUEST	5,889	4,739	14,433	14,433	0
27543650 - MELSA PROGRAMS STATE AID	168,586	152,561	210,834	210,834	0
27543800 - FRIENDS OF THE LIBRARY GRANTS	474,376	766,259	575,907	493,870	-82,037
27543820 - LIBRARY PRIVATE GRANTS	30,956	372,369	504,677	150,945	-353,732
27543830 - PERRIE JONES ENDOWMENT FRIENDS	97,866	125,418	119,640	129,640	10,000
27543850 - STRENGTHENING LIBRARY GO FEDERAL GRANT	13,675	48	0	0	0
27543860 - SPECIAL PROJECTS COVID-19	8,000	0	0	0	0
<b>Total Spending by Major Account</b>	<b>1,175,063</b>	<b>1,642,252</b>	<b>1,747,699</b>	<b>1,323,157</b>	<b>-424,542</b>

# Financing Reports

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

**Department: LIBRARY AGENCY**  
**Fund: SPPL GENERAL FUND**

**Budget Year: 2023**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Proposed Budget	Change From Prior Year
<b>Financing by Major Account</b>					
TAXES	19,382,651	18,484,828	18,418,084	20,616,664	2,198,580
INTERGOVERNMENTAL REVENUE	602,266	56,427	17,000	17,000	0
MISCELLANEOUS REVENUE	30	20	0	0	0
OTHER FINANCING SOURCES	425,000	175,000	175,000	175,000	0
<b>Total Financing by Major Account</b>	<b>20,409,947</b>	<b>18,716,274</b>	<b>18,610,084</b>	<b>20,808,664</b>	<b>2,198,580</b>
<b>Financing by Accounting Unit</b>					
27043100 - SPPL GENERAL ADMINISTRATION	19,617,273	18,716,254	18,610,084	20,808,664	2,198,580
27043200 - SPPL PUBLIC SERVICES	592,674	20	0	0	0
27043300 - SPPL SYSTEM SUPPORT SERVICES	200,000	0	0	0	0
<b>Total Financing by Accounting Unit</b>	<b>20,409,947</b>	<b>18,716,274</b>	<b>18,610,084</b>	<b>20,808,664</b>	<b>2,198,580</b>

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

**Department: LIBRARY AGENCY**

**Fund: SPPL SPECIAL PROJECTS**

**Budget Year: 2023**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Proposed Budget	Change From Prior Year
<b>Financing by Major Account</b>					
INTERGOVERNMENTAL REVENUE	424,659	351,824	385,340	259,126	-126,214
CHARGES FOR SERVICES	42,130	61,960	165,174	165,174	0
FINE AND FORFEITURE	17,125	18,738	0	0	0
INVESTMENT EARNINGS	6,669	-157	14,433	14,433	0
MISCELLANEOUS REVENUE	964,241	802,669	758,072	884,424	126,352
OTHER FINANCING SOURCES	0	183,397	424,679	0	-424,679
<b>Total Financing by Major Account</b>	<b>1,454,824</b>	<b>1,418,430</b>	<b>1,747,698</b>	<b>1,323,157</b>	<b>-424,541</b>
<b>Financing by Accounting Unit</b>					
27543610 - LIBRARY FEES FINES N REVENUES	432,082	276,976	254,271	254,271	0
27543615 - SPROCKETS PROGRAM	0	0	67,937	69,164	1,227
27543620 - RELLA HAVENS BEQUEST	6,669	-157	14,433	14,433	0
27543650 - MELSA PROGRAMS STATE AID	294,530	224,125	210,834	210,834	0
27543800 - FRIENDS OF THE LIBRARY GRANTS	536,572	480,839	575,906	493,870	-82,036
27543820 - LIBRARY PRIVATE GRANTS	50,037	308,656	504,677	150,945	-353,732
27543830 - PERRIE JONES ENDOWMENT FRIENDS	114,159	119,991	119,640	129,640	10,000
27543850 - STRENGTHENING LIBRARY GO FEDERAL GRANT	20,775	0	0	0	0
27543860 - SPECIAL PROJECTS COVID-19	0	7,999	0	0	0
<b>Total Financing by Accounting Unit</b>	<b>1,454,824</b>	<b>1,418,430</b>	<b>1,747,698</b>	<b>1,323,157</b>	<b>-424,541</b>



# Appendix

## 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*.

**American Rescue Plan Act (ARP):** The American Rescue Plan Act, signed into law March 11, 2021, provides \$1.9 trillion in direct economic assistance for American workers, families, small businesses, and industries to address issues related to the COVID-19 pandemic. The ARP creates the Coronavirus State and Local Fiscal Recovery Funds, which provide \$350 billion to address the pandemic's public health and economic impacts, and lay the foundation for a strong and equitable recovery.

**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.

**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. The City's ERP system is Infor.

**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*.

**Fiduciary Fund:** A fund established to account for resources held for the benefit of parties outside the government.

**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 information system.

**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.

**Special 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.

*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 Financing (TIF) District:* A TIF 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.