



STRENGTHENING OUR FOUNDATIONS

2023 LIBRARY BUDGET
Mayor Melvin Carter



SAINT PAUL
MINNESOTA

SAINT PAUL PUBLIC LIBRARY AGENCY 2023 ADOPTED BUDGET BOOK

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Acknowledgement

Prepared By:



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Saint Paul Public Library Agency

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Maureen Hartman, Interim Director
Ka Xiong-Moua, Accountant

Introduction

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 commences in February and is designed to conform with Minnesota law, the City charter, and the legislative code.

January - March

The budget for the new year is finalized during this time. This includes preparing and distributing books reflecting the adopted budget. The Office of Financial Services accounting division 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 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 to be analyzed by the OFS budget staff. The Mayor meets with the department directors to discuss their needs and to ensure budgets meet the service level and taxing objectives established for the City.

July - September

Budget staff finalize the Mayor’s recommendations and produce the Mayor’s proposed budget. The Mayor submits the proposed budget to the City Council in August, after which the City Council review process begins. The Council holds meetings with department leadership and staff to obtain a clear understanding of goals, service priorities and objectives 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 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 they will be required to pay, as well as 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.

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 Adopted

Property Tax Levy

	2022 <u>Adopted</u>	2023 <u>Adopted</u>	Amount <u>Change</u>	Percent <u>Change</u>	Percent of City <u>2022 Total</u>	Percent of City <u>2023 Total</u>
City of Saint Paul						
General Fund	134,219,788	155,780,139	21,560,351	16.1%	77.6%	78.5%
General Debt Service	20,016,192	21,648,845	1,632,653	8.2%	11.6%	10.9%
Saint Paul Public Library Agency	18,774,155	21,017,604	2,243,449	11.9%	10.9%	10.6%
Total (City and Library combined)	173,010,135	198,446,588	25,436,453	14.7%	100.0%	100.0%
Port Authority	2,361,700	2,611,700	250,000	10.6%		
Overall Levy (City, Library & Port)	175,371,835	201,058,288	25,686,453	14.6%		

These amounts are 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

	2022 <u>Adopted</u>	2023 <u>Adopted</u>	Amount <u>Change</u>	Percent <u>Change</u>	Percent of City <u>2022 Total</u>	Percent of City <u>2023 Total</u>
City of Saint Paul						
General Fund	71,871,109	72,480,360	609,251	0.8%	99.98%	99.54%
General Debt Service	-	-	-	N.A.	0.0%	0.0%
Saint Paul Public Library Agency	17,000	337,000	320,000	1882.4%	0.02%	0.46%
Total (City and Library combined)	71,888,109	72,817,360	929,251	1.3%	100.0%	100.0%

Of the City's \$72.8 million Local Government Aid allocation, \$337,000 is budgeted in the Library General Fund. The remainder is budgeted in the City's General Fund.

Library Overview

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.

Learn More: sppl.org

Department Facts

Total General Fund Budget: \$21,128,664

Total Special Fund Budget: \$1,522,157

Total FTEs: 181.00

Department Goals

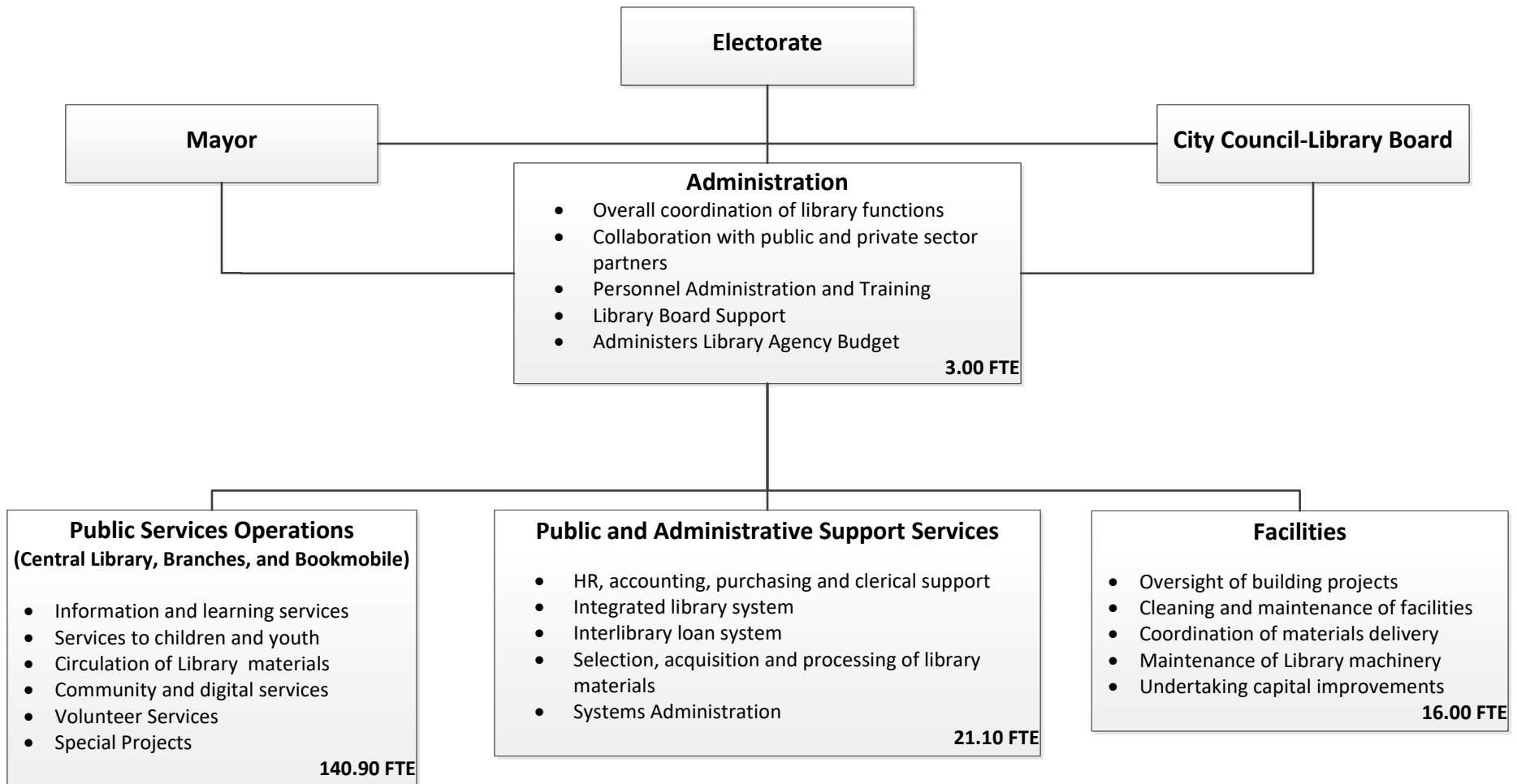
- **WELCOME** - We create welcoming places and experiences for library users.
- **CONNECT** - We make it easy to connect with learning, information, and people.
- **LEARN** - We provide free, equitable access to learning across a lifetime.
- **DISCOVER** - We provide opportunities to discover potential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

Recent Accomplishments

- Over 970,000 in-person visits
- 2,492,987 total circulation
- 9 percent increase in physical materials - 1,641,561 items
- 16 percent increase in electronic materials – 851,426 items
- Over 3.4 million online visitors (3,253,885 website visits and 149,526 mobile app visits)
- 2,017 programs with 21,471 program attendance
- 2,330 uses of meeting rooms
- 746,674 total physical materials in collection
- 1,242 new e-cards created
- 33,595 Library Go accounts created for students in grades K-12 for the 2021-2022 school year
- Read Brave - Community Care: 6,915 attended in-person & virtual events
- Community Services Specialists made 1,121 connections at multi-cultural, intergenerational community events
- Summer Spark summer youth programs: 11,923 books given to youth ages 0-18; 900 Take & Make kits distributed; 15 hands-on and performance programs had a total of 1,354 attendees
- Career Lab staff provided 3,484 help sessions
- Over 3000 engagements with community around the Transforming Libraries Project, specifically focused on co-creating a design for Hamline, Riverview, and Hayden Heights libraries
- Bookmobile: served 1,200 students weekly, circulated nearly 60,000 items, gave away 3,800 children's books at 38 stops
- Trauma Sensitive Libraries: Social worker had 1,140 patron visits and 91 consultations with staff; Community Resource Outreach Project (CROP) served 463 people
- Volunteer Services: 660 volunteers served nearly 7,000 hours
- Homework Centers served 641 participants throughout its five locations. They employed 140 volunteer tutors over 2,100 hours
- Reading Together: 52 volunteers provided mentoring for 132 youth in 6 libraries, connecting them with books they love, and reading skill

Saint Paul Public Library Agency

Mission: We welcome all to connect, learn, discover and grow



**2023 Adopted Budget
LIBRARY AGENCY**

Fiscal Summary

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Adopted Budget	FY 2023 Adopted Budget	Change From Prior Year	FY 2022 Adopted Budget FTE	FY 2023 Adopted Budget FTE
Spending							
270: SPPL GENERAL FUND	16,805,530	17,568,437	18,610,082	21,128,664	2,518,582	159.70	178.10
275: SPPL SPECIAL PROJECTS	1,175,063	1,648,776	1,747,699	1,522,157	-225,542	9.05	2.90
Total	17,980,593	19,217,213	20,357,781	22,650,821	2,293,040	168.75	181.00
Financing							
270: SPPL GENERAL FUND	20,409,947	18,716,274	18,610,084	21,128,664	2,518,580		
275: SPPL SPECIAL PROJECTS	1,454,824	1,423,822	1,747,698	1,522,157	-225,541		
Total	21,864,771	20,140,096	20,357,782	22,650,821	2,293,039		

Budget Changes Summary

The 2023 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 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, as well as shifts to return management of the Sprockets program back to the Parks department. 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. Finally, the 2023 budget reflects a shift of \$320,000 in Local Government Aid to Libraries for the creation of a staffing sub pool to ensure Libraries are adequately and safely staffed.

270: SPPL General Fund

Library Agency

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

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, contract negotiations and other revenue and expense adjustments. In addition Library FTEs and services funded through ARP budgets in 2022 were restored and Community Development Block Grant Cares Act (CDBG-CV) funding leveraged in 2022 for the Career Labs program FTEs were returned to the Library's General Fund.

- Shift FTE from CDBG funds to Library General Fund
- Restore ARP funded staff positions to Library General Fund
- Other Current Service Level Adjustments

Change from 2022 Adopted

Spending	Financing	FTE
345,249	345,249	4.40
1,044,149	1,044,149	13.00
632,750	632,750	

Subtotal: **2,022,148 2,022,148 17.40**

Mayor's Proposed Changes

Changes include the addition of two Cultural Liaisons to expand Community Services programming focused on Karen, Latinx, and Somali, and the increase of the Library Property Tax levy.

- Add Cultural Liaisons

176,434	176,434	2.00
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Subtotal: **176,434 176,434 2.00**

Adopted Changes

The 2023 adopted budget includes the creation of a staffing sub pool for ensuring safety at library locations as well as budget neutral changes to the Sprockets program to reflect the planned changes to move management of the program back to the Parks Department in 2023.

- Creation of sub pool, and corresponding shift of Local Government Aid from City to Library
- Sprockets program management changes

320,000	320,000	-
-	-	(1.00)

Subtotal: **320,000 320,000 (1.00)**

Fund 270 Budget Changes Total

2,518,582	2,518,582	18.40
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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.

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, and other revenue and expense adjustments, as well as the shift of staff from CDBG special funds back to the General Fund, and adjustments to grant carry forward based on spending.

- Shift FTE from CDBG funds to Library General Fund
- Adjustments to grant carry forward spending and financing
- Other Current Service Level Adjustments

Change from 2022 Adopted

Spending	Financing	FTE
(345,249)	(364,679)	(4.40)
199,000	77,911	(0.75)
(79,293)	-	-

Subtotal: **(225,542) (286,768) (5.15)**

Adopted Changes

Changes include budget neutral shifts to reflect the change in management of the Sprockets program back to the Parks department, and the addition of Friends of the Library grant funds to support the program.

-	61,227	(1.00)
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Subtotal: **- 61,227 (1.00)**

Fund 275 Budget Changes Total

(225,542)	(225,541)	(6.15)
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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 Adopted Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	11,780,677	12,795,570	13,687,767	15,794,992	2,107,225
SERVICES	3,043,288	2,872,191	3,090,952	3,365,488	274,536
MATERIALS AND SUPPLIES	1,922,307	1,857,333	1,779,831	1,917,443	137,612
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
Total Spending by Major Account	16,805,530	17,568,437	18,610,082	21,128,664	2,518,582
Spending by Accounting Unit					
27043100 - SPPL GENERAL ADMINISTRATION	647,631	835,674	1,036,855	1,072,909	36,054
27043200 - SPPL PUBLIC SERVICES	10,415,288	10,992,059	11,858,912	13,605,132	1,746,220
27043300 - SPPL SYSTEM SUPPORT SERVICES	3,470,923	3,663,199	3,585,418	3,937,299	351,881
27043400 - SPPL FACILITY OPS AND MNTNCE	2,271,688	2,077,504	2,128,897	2,513,324	384,427
Total Spending by Accounting Unit	16,805,530	17,568,437	18,610,082	21,128,664	2,518,582

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 Adopted Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	192,412	385,794	701,631	220,425	-481,206
SERVICES	595,177	457,571	391,601	647,265	255,664
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
Total Spending by Major Account	1,175,063	1,648,776	1,747,699	1,522,157	-225,542
Spending by Accounting Unit					
27543610 - LIBRARY FEES FINES N REVENUES	351,223	182,481	254,271	254,271	0
27543615 - SPROCKETS PROGRAM	24,492	38,514	67,937	69,164	1,227
27543620 - RELLA HAVENS BEQUEST	5,889	5,565	14,433	14,433	0
27543650 - MELSA PROGRAMS STATE AID	168,586	152,609	210,834	210,834	0
27543800 - FRIENDS OF THE LIBRARY GRANTS	474,376	769,087	575,907	692,870	116,963
27543820 - LIBRARY PRIVATE GRANTS	30,956	375,103	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	0	0	0	0
27543860 - SPECIAL PROJECTS COVID-19	8,000	0	0	0	0
Total Spending by Accounting Unit	1,175,063	1,648,776	1,747,699	1,522,157	-225,542

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 Adopted Budget	Change From Prior Year
Financing by Major Account					
TAXES	19,382,651	18,484,828	18,418,084	20,616,664	2,198,580
INTERGOVERNMENTAL REVENUE	602,266	56,427	17,000	337,000	320,000
MISCELLANEOUS REVENUE	30	20	0	0	0
OTHER FINANCING SOURCES	425,000	175,000	175,000	175,000	0
Total Financing by Major Account	20,409,947	18,716,274	18,610,084	21,128,664	2,518,580
Financing by Accounting Unit					
27043100 - SPPL GENERAL ADMINISTRATION	19,617,273	18,716,254	18,610,084	21,128,664	2,518,580
27043200 - SPPL PUBLIC SERVICES	592,674	20	0	0	0
27043300 - SPPL SYSTEM SUPPORT SERVICES	200,000	0	0	0	0
Total Financing by Accounting Unit	20,409,947	18,716,274	18,610,084	21,128,664	2,518,580

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 Adopted Budget	Change From Prior Year
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	424,659	351,824	385,340	259,126	-126,214
CHARGES FOR SERVICES	42,130	62,000	165,174	165,174	0
FINE AND FORFEITURE	17,125	19,707	0	0	0
INVESTMENT EARNINGS	6,669	4,225	14,433	14,433	0
MISCELLANEOUS REVENUE	964,241	802,669	758,072	953,424	195,352
OTHER FINANCING SOURCES	0	183,397	424,679	130,000	-294,679
Total Financing by Major Account	1,454,824	1,423,822	1,747,698	1,522,157	-225,541
Financing by Accounting Unit					
27543610 - LIBRARY FEES FINES N REVENUES	432,082	277,986	254,271	254,271	0
27543615 - SPROCKETS PROGRAM	0	0	67,937	69,164	1,227
27543620 - RELLA HAVENS BEQUEST	6,669	4,225	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	692,870	116,964
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
Total Financing by Accounting Unit	1,454,824	1,423,822	1,747,698	1,522,157	-225,541

Appendices

Adopted Budget Resolutions

Library Board RES 22-1861: Adopting the 2023 Budget and Requesting Property Tax Financing



City of Saint Paul

Signature Copy

Resolution: RES 22-1861

City Hall and Court House
15 West Kellogg Boulevard
Phone: 651-266-8560

File Number: RES 22-1861

Approved by the Mayor

Melvin Carter III

Melvin Carter III

Date _____

Clerk

Shari Moore

Shari Moore

Date _____

File Number: RES 22-1861

Library Board Resolution Adopting 2023 Budget and Requesting Property Tax Financing

WHEREAS, Mayor Melvin Carter presented the proposed 2023 budget for the Saint Paul Public Library Agency on August 23rd, 2022 at the Riverview Public Library; and

WHEREAS, the Saint Paul Library Board held a public hearing on the proposed budget on December 6, 2022, after notice was published in accordance with the law, at which public hearing all those who pre-registered and so desired to speak were heard; and

WHEREAS, the budget requested by the Library Agency and proposed by the Mayor includes tax levy financing as detailed in Attachment B; now, therefore be it

RESOLVED, that the Saint Paul Library Board does hereby adopt the 2023 budgets as proposed by the Mayor with such monetary changes, additions, and deletions as are hereby adopted and which, along with total budgets, are set forth in Attachment A; and be it

FURTHER RESOLVED, that the Library Board has determined that property tax revenues are required to finance the 2023 Budget as detailed in Attachment B; and be it

FURTHER RESOLVED, that in accordance with Saint Paul Administrative Code Section 14.05, the Library Board requests that the City of Saint Paul levy the amount shown in Attachment A, which includes a 2.0% allowance for delinquencies and uncollectibles, on behalf of the Library Agency, and certify to the Ramsey County Auditor the portion of the proposed maximum levy shown on the attached for the Saint Paul Public Library Agency for taxes payable in 2023; and be it

FINALLY RESOLVED that the Library Board requests and recommends that the Saint Paul City Council certify in 2023 a property tax levy as detailed in Attachment B to be collected in 2023 which will provide net property tax revenues as indicated in Attachments A and B for the 2023 Saint Paul Public Library Agency budgets.

At a meeting of the City Council on 12/7/2022, this Resolution was Archived.

Yea: 7 Board Member Brendmoen, Board Member Tolbert, Board Member Noecker, Board Member Prince, Board Member Jalali, Board Member Yang, and Board Member Balenger

Nay: 0

Vote Attested by

Shari Moore

Date

12/7/2022

Council Secretary Shari Moore

2023 Budget Balancing Status
Library Agency
 Resolution Attachment

Library Agency Board
RES 22-1861

	Spending	Financing
1 Mayor's Proposed Budget		
2 General Fund (Fund 270)	20,808,664	20,808,664
3 Special Funds (Fund 275)	1,323,157	1,323,157
4 Total	<u>22,131,821</u>	<u>22,131,821</u>
5 Gap: Excess / (Shortfall)	0	
6		
7		
8 Technical Changes to the Recommended Budget		
9		
10 Technical Changes to Adjust for Updates and Omissions:		
11		
12 Library Align department budgets to proper accounting units and account codes	Budget Neutral	
13 Library Update budget to reflect movement of Sprockets Program staff and contract to Parks Department	Budget Neutral	
14		
15		
16 New or Amended Grant Budgets:		
17		
18 Library Carry Over Grant Balance: Friends Grant	130,000	130,000
19 Library Carry Over Grant Balance: Health Partners Grant	69,000	69,000
20		
21 Revised Revenue or Budget Estimates:		
22		
23 No changes		
24		
25 Budget After Technical Changes	<u>22,330,821</u>	<u>22,330,821</u>
26		
27 Gap: Excess / (Shortfall)	0	
28		
29		
30 Program Changes Proposed by the Mayor		
31		
32 No changes		
33		
34 Budget After Policy Changes	<u>22,330,821</u>	<u>22,330,821</u>
35		
36 Gap: Excess / (Shortfall)	0	
37		
38		
39 Library Board Changes to the Proposed Budget		
40		
41 Library Increase LGA (shft from City)		320,000
42 Library Add funding for Library safety/sub pool	320,000	
43		
44 Budget After Policy Changes	<u>22,650,821</u>	<u>22,650,821</u>
45		
46 Gap: Excess / (Shortfall)	0	
47		

City of Saint Paul Financial Analysis

1	File ID Number: RES 22- 1861	Attachment B
2		
3	Budget Affected: Operating Budget	Public Library Agency Multiple Funds
4		
5	Total Amount of Transaction: n/a	
6		
7	Funding Source: Multiple	
8		
9	Charter Citation: Administrative Code 14.05; City Charter 10.02	
10		
11		

Fiscal Analysis

13 This resolution approves the Public Library Agency tax levy payable in 2023. Resolution also approves the 2023 Public Library budget as
 14 proposed by the Mayor, with the changes as indicated on Attachment A.
 15 Tax levy details are shown below, and changes to the Mayor's Proposed Library Agency budget are included in the attached.

Saint Paul Library Agency, Pay 2023 Property Tax Levy				
	Taxable Levy Payable	Taxable Levy Payable	Amount Change	Percent Change
	2022	2023		
21 City Levy for Library Agency Operations	\$ 18,774,155	\$ 21,017,604	\$ 2,243,449	11.9%
22 City Levy for Library Agency Debt Service	\$ -	\$ -	\$ -	0.0%
23 Total Recommended:	\$ 18,774,155	\$ 21,017,604	\$ 2,243,449	11.9%
24				

City Council RES 22- 1862: Approving and Adopting the Saint Paul Public Library Agency Budget



City of Saint Paul

Signature Copy

Resolution: RES 22-1862

City Hall and Court
House
15 West Kellogg
Boulevard
Phone: 651-266-8560

File Number: RES 22-1862

File Number: RES 22-1862

Approving and adopting the Saint Paul Public Library Agency Budget.

WHEREAS, state law and city ordinances require that the Saint Paul Public Library Agency submit an annual budget to the Mayor and City Council; and

WHEREAS, the Saint Paul Public Library Agency Director submitted a budget request to the Mayor for 2023, pursuant to Saint Paul Administrative Code Section 14.05(a); and

WHEREAS, in accordance with Saint Paul Administrative Code Section 14.05(d), Mayor Melvin Carter presented his proposed 2023 budget for the Saint Paul Public Library Agency on August 23, 2022 to the Library Board, and

WHEREAS, the Library Board considered Mayor Carter's recommended budget and made adjustments, as indicated on Attachment A, to said recommended budget, and adopted the Library Agency budget for fiscal year 2023; and

WHEREAS, the City Council considered the budget adopted by the Library Board, and recommended adjustments, if any, as indicated in Attachment A; and

WHEREAS, the Saint Paul Public Library Board has adopted a 2023 financing plan, which includes property tax revenue, as indicated on Attachments A and B, and requests that the Saint Paul City Council certify a 2023 property tax levy on behalf of the Public Library Agency and adopt the 2023 Public Library Agency budget; now, therefore, be it

RESOLVED, that pursuant to the provisions of the City Charter, the Saint Paul Public Library Agency budget for the fiscal year beginning January 1, 2023 as adopted by the Saint Paul Library Agency Board and detailed in Attachment A, is hereby adopted by the City Council; and be it

FINALLY RESOLVED, that the Director of Financial Services is hereby authorized to prepare the final 2023 Library Agency Budgets in accordance with the actions taken herein and to equalize, balance or set the final Library revenue sources and Library appropriations as necessary.

At a meeting of the City Council on 12/7/2022, this Resolution was Passed.

Yea: 7 Councilmember Brendmoen, Councilmember Tolbert, Councilmember Noecker, Councilmember Prince, Councilmember Jalali, Councilmember Yang, and Councilmember Balenger

Nay: 0

Vote Attested by
Council Secretary

Shari Moore

Shari Moore

Date 12/7/2022

Approved by the Mayor

M. V. Carter

Melvin Carter III

Date 12/14/2022

Clerk

Shari Moore

Shari Moore

Date

2023 Budget Balancing Status
Library Agency
 Resolution Attachment

	Spending	Financing
1 Mayor's Proposed Budget		
2 General Fund (Fund 270)	20,808,864	20,808,864
3 Special Funds (Fund 275)	1,323,157	1,323,157
4 Total	<u>22,131,821</u>	<u>22,131,821</u>
5 Gap: Excess / (Shortfall)	0	
6		
7		
8 Technical Changes to the Recommended Budget		
9		
10		
11 Technical Changes to Adjust for Updates and Omissions:		
12		
13 Library Align department budgets to proper accounting units and account codes	Budget Neutral	
14 Library Update budget to reflect movement of Sprockets Program staff and contract to Parks Department	Budget Neutral	
15		
16 New or Amended Grant Budgets:		
17		
18 Library Carry Over Grant Balance: Friends Grant	130,000	130,000
19 Library Carry Over Grant Balance: Health Partners Grant	69,000	69,000
20		
21 Revised Revenue or Budget Estimates:		
22		
23 No changes		
24		
25 Budget After Technical Changes	<u>22,330,821</u>	<u>22,330,821</u>
26		
27 Gap: Excess / (Shortfall)	0	
28		
29		
30 Program Changes Proposed by the Mayor		
31		
32 No changes		
33		
34 Budget After Policy Changes	<u>22,330,821</u>	<u>22,330,821</u>
35		
36 Gap: Excess / (Shortfall)	0	
37		
38		
39 Library Board Changes to the Proposed Budget		
40		
41 Library Increase LGA (shift from City)		320,000
42 Library Add funding for Library safety/sub pool	320,000	
43		
44 Budget After Policy Changes	<u>22,650,821</u>	<u>22,650,821</u>
45		
46 Gap: Excess / (Shortfall)	0	
47		

City of Saint Paul Financial Analysis

1	File ID Number: RES 22-1862	Attachment B
2		
3	Budget Affected: Operating Budget	Public Library Agency Multiple Funds
4		
5	Total Amount of Transaction: n/a	
6		
7	Funding Source: Multiple	
8		
9	Charter Citation: Administrative Code 14.05; City Charter 10.02	
10		
11		

Fiscal Analysis

13 This resolution approves the Public Library Agency tax levy payable in 2023. Resolution also approves the 2023 Public Library budget as
 14 proposed by the Mayor, with the changes as indicated on Attachment A.
 15 Tax levy details are shown below, and changes to the Mayor's Proposed Library Agency budget are included in the attached.

Saint Paul Library Agency, Pay 2023 Property Tax Levy				
	Taxable Levy Payable	Taxable Levy Payable	Amount Change	Percent Change
	2022	2023		
21 City Levy for Library Agency Operations	\$ 18,774,155	\$ 21,017,604	\$ 2,243,449	11.9%
22 City Levy for Library Agency Debt Service	\$ -	\$ -	\$ -	0.0%
23 Total Recommended:	\$ 18,774,155	\$ 21,017,604	\$ 2,243,449	11.9%
24				

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