

STRENGTHENING OUR FOUNDATIONS

2024 LIBRARY BUDGET
Mayor Melvin Carter



SAINT PAUL
MINNESOTA

SAINT PAUL PUBLIC LIBRARY AGENCY 2024 ADOPTED BUDGET BOOK

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Acknowledgement

Prepared By:



SAINT PAUL
MINNESOTA

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SAINT PAUL
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Introduction

Saint Paul Public Library Agency Board of Commissioners

The [Saint Paul City Council](#) sits as the Library Board.

Commissioners

Ward	Name	Term Expires
Ward 1	Anika Bowie	December 31, 2027
Ward 2	Rebecca Noecker	December 31, 2027
Ward 3	Saura Jost	December 31, 2027
Ward 4	Mitra Jalali	December 31, 2027
Ward 5	Hwa Jeong Kim	December 31, 2027
Ward 6	Nelsie Yang	December 31, 2027
Ward 7	Cheniqua Johnson	December 31, 2027

Officers

Saura Jost, Library Board Chair

Nelsie Yang, Library Board Vice Chair

Budget Process

The fiscal year for the City of Saint Paul is the calendar year, with January 1st marking both the start of the new fiscal year and the start of budget development for the following year. The budget process is designed to conform with Minnesota law, the City charter, and the legislative code. [The Mayor's 2024 Budget Address](#) provides context on the process and priorities which guided the decision-making this year, and the [City Council Budget Process Video](#) is an excellent tool to understand the annual budget process.

Base Budget Development (January – April)

Each year during this time, the base budget for the upcoming year is identified, which illustrates the cost to continue all programs and services under the new year's conditions. Department management and staff identify objectives, performance indicators, and the resources needed to accomplish their goals.

Mayor's Proposed Budget Development (May – August)

Department requests and cost-saving ideas for the following year's budget are submitted in June. The Mayor's Cabinet reviews all budget proposals and scores them on criteria that prioritize citywide efficiency, equity, and alignment with mayoral priorities. Department directors meet with the Mayor to discuss department needs and to ensure that budgets meet the service level and taxing objectives that have been established for the City.

Informed by data and feedback gathered from City departments, residents, businesses, community organizations, and the Cabinet review process, the Mayor and City budget staff prepare the Mayor's proposed budget for the coming year. The Mayor submits the proposed budget to the City Council and holds a public budget address in August.

City Council Budget Review and Adoption (August – December)

Following the Mayor's budget address, the Saint Paul City Council begins their review of the Mayor's proposed budget. City departments brief the Council on the impacts of the budget. These presentations are televised and open to the public. View recordings and the calendar of meetings on the [City Council Budget Committee calendar](#). The steps of the City Council Phase are:

- **City Council sets the property tax levy limit by September 30th:** The property tax levy limit determines the maximum property taxes that can be collected the following year. The final certified property tax levy can be less than or equal to, but not more than, the maximum levy set by Council.
- **Public Truth in Taxation Hearing:** In late November, Ramsey County mails proposed property tax statements to property owners indicating the estimated amount of property taxes the owner will be required to pay for each taxing jurisdiction (city, county, school district, and others) based on the maximum tax levy. These mailings also inform property owners of the date and time of the public hearing ("Truth in Taxation") held by the City Council in early December to hear from community members on budget or tax issues related to the City portion of the property tax statement.
- **Council Adoption of the Budget:** Following the review process and public input, the City Council 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 2023 Adopted vs. 2024 Adopted

Property Tax Levy

	2023 Adopted	2024 Adopted	Amount Change	Percent Change	Percent of City 2023 Total	Percent of City 2024 Total
City of Saint Paul						
General Fund	155,780,139	160,078,894	4,298,755	2.8%	78.50%	77.81%
General Debt Service	21,648,845	23,179,457	1,530,612	7.1%	10.91%	11.27%
Saint Paul Public Library Agency	21,017,604	22,462,394	1,444,790	6.9%	10.59%	10.92%
Total (City and Library combined)	198,446,588	205,720,745	7,274,157	3.7%	100.00%	100.00%
Port Authority	2,611,700	2,776,700	165,000	6.3%		
Overall Levy (City, Library, and Port)	201,058,288	208,497,445	7,439,157	3.7%		

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

	2023 Adopted	2024 Adopted	Amount Change	Percent Change	Percent of City 2023 Total	Percent of City 2024 Total
City of Saint Paul						
General Fund	72,480,360	81,324,170	8,843,810	12.2%	99.54%	99.60%
General Debt Service	-	-	-	N.A.	0.00%	0.00%
Saint Paul Public Library Agency	337,000	324,500	(12,500)	-3.7%	0.46%	0.40%
Total (City and Library combined)	72,817,360	81,648,670	8,831,310	12.1%	100.00%	100.00%

Of the City's \$81.6 million Local Government Aid allocation, \$324,500 is budgeted in the Library General Fund. The remainder is budgeted in the City's General Fund.

2024 Adopted Budget: Library Overview

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

Learn More: sppl.org

Department Facts

- **Total General Fund Budget:** \$23,182,058
- **Total Special Fund Budget:** \$1,368,105
- **Total FTEs:** 180.10

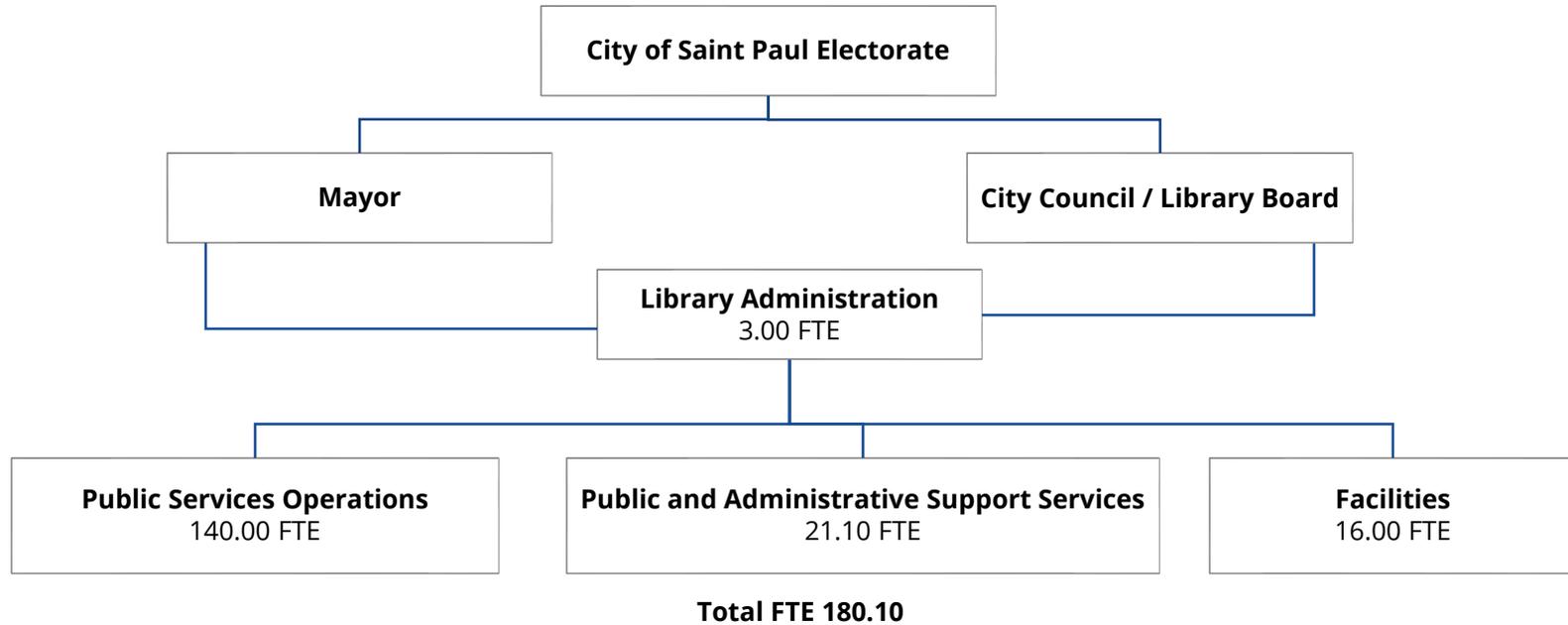
Department Goals

A city that works for all, where libraries bring people together to experience hope and unlock new possibilities.

Recent Accomplishments

- 2,492,987 total circulation.
- 9% increase in physical materials - 1,641,561 items.
- 16% increase in electronic materials – 851,426 items.
- Over 3.4 million online visitors (3,253,885 website visits and 149,526 mobile app visits).
- 2,082 programs with 30,090 program attendance.
- 2,330 uses of meeting rooms.
- 787,864 total physical materials in collection.
- 21,429 new patron accounts created.
- Read Brave – Mental Health: 300 attended in-person events and 490 students participated in a classroom visit by an author.
- Community 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; 73 hands-on and performance programs had a total of 2,009 attendees.
- 655 teens participated in Createch, a tech and maker space created by teens for teens to explore talents and pursue interests.
- Open Lab staff provided 3,484 help sessions.
- Bookmobile served 1200 students weekly, circulated nearly 60,000 items, gave away 3,800 children’s books at 38 stops.
- Trauma Sensitive Libraries: Social worker had 677 patron visits and 91 consultations with staff; 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 2100 hours.
- Reading Together: 52 volunteers provided mentoring for 132 youth in 6 libraries, connecting them with books they love and reading skills.

Library Organizational Chart



Department Division Descriptions

The Saint Paul Public Library is managed by the Saint Paul Public Library Director and department administration. The Library Director reports to the Mayor and the Library Board. The Saint Paul City Council Serves as the Library Board.

The Saint Paul Public Library includes the following divisions which report to the Library Director:

- **Public Services Operations:** Public-facing front line staff and managers at all library locations, including Central and the mobile library. Responsible for day-to-day library customer service, programs and services, engagement, and outreach.
- **Public and Administrative Support Services:** Coordinates the operational element of library services, including Finance and Accounting, Human Resources, Contracting and Procurement, Marketing and Communications, and Systems and Technology.
- **Facilities:** Oversees the management and maintenance of all library branch buildings and grounds. Plans for the future of facilities in line with the Library’s strategic direction.

**2024 Adopted Budget
LIBRARY AGENCY**

Fiscal Summary

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Change From Prior Year	FY 2023 Adopted Budget FTE	FY 2024 Adopted Budget FTE
Spending							
270: SPPL GENERAL FUND	17,568,437	18,675,165	21,128,664	23,182,058	2,053,394	178.10	179.10
275: SPPL SPECIAL PROJECTS	1,648,776	1,566,340	1,522,157	1,368,105	(154,052)	2.90	1.00
Total	19,217,213	20,241,504	22,650,821	24,550,163	1,899,342	181.00	180.10
Financing							
270: SPPL GENERAL FUND	18,716,274	18,711,590	21,128,664	23,182,058	2,053,394		
275: SPPL SPECIAL PROJECTS	1,423,822	1,707,220	1,522,157	1,368,105	(154,052)		
Total	20,140,096	20,418,810	22,650,821	24,550,163	1,899,342		

Budget Changes Summary

The 2024 Library General Fund budget includes the addition of an Office Assistant to manage the staffing sub-pool created in the 2023 adopted budget. The proposed budget included a one-time investment of \$12,500 in the General Fund for the Library's contribution to an evaluation of how the Library and Parks department can better collaborate on procedures, investments, and services. The 2024 adopted budget reversed funding for this evaluation, which will instead be performed by the City Council Audit Committee. In addition, the adopted budget added one-time funding of \$150,000 in additional Cultural STAR funding for library materials and one-time funding of \$500,000 for Library capital projects funded by Library fund balance.

Library special fund changes reflect a decrease of 1.90 FTE in positions which were previously funded by grants which ended prior to 2024, as well as the final shift of funding from Libraries to Parks for the management of the Sprockets program, which moved program staff to the Parks department in 2023.

Public Safety Aid and Opioid Settlement: the 2024 budget includes \$678,000 in funding to improve safety infrastructure in libraries. The budget on this page does not reflect this funding. Please see the General Government Accounts section for additional information.

270: Saint Paul Public Library General Fund

Library Agency

Current Service Level Adjustments

Current service level adjustments include inflationary increases due to salary and benefit costs, contract negotiations, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, and other revenue and expense adjustments. In addition, the 2024 budget reflects the final shifts of the Sprockets program to the Parks department, as well as an increase of 1.0 FTE created to manage the Library substitute pool. Both of these changes began in the 2023 budget and are finalized in 2024.

	Change from 2023 Adopted		
	Spending	Financing	FTE
Final Sprockets program shift to Parks	(250,888)	(250,888)	-
Office Assistant III for Safety Sub Pool	75,331	75,331	1.00
Other current service level adjustments	1,578,951	1,578,951	-
Subtotal:	1,403,394	1,403,394	1.00

Mayor's Proposed Changes

Parks and Libraries Efficiencies Study

The 2024 proposed budget included one-time funding for Parks and Recreation and the Saint Paul Public Library Agency to study the potential of sharing certain functions to promote greater efficiencies and long-term cost savings within each department. This funding was removed in the adopted budget.

	Change from 2023 Adopted		
	Spending	Financing	FTE
Parks and Library Efficiencies Study	12,500	12,500	-
Subtotal:	12,500	12,500	-

Adopted Changes

Parks and Libraries Efficiencies Study

The 2024 adopted budget removes designated funding for the Parks and Libraries efficiency study. This work will instead be performed by the City Council Audit Committee.

	Change from 2023 Adopted		
	Spending	Financing	FTE
Parks and Library Efficiencies Study	(12,500)	(12,500)	-
Subtotal:	(12,500)	(12,500)	-

Libraries Capital Campaign Funding

The 2024 adopted budget includes a one-time use of fund balance and transfer to Capital budget which will fund Library Capital Campaign projects.

One-time use of Library fund balance and transfer to Capital budget to fund Library Capital campaign projects	500,000	500,000	-
Subtotal:	500,000	500,000	-

Libraries Material and Capital Campaign Funding

The 2024 adopted budget includes a one-time increase in Cultural STAR funding for Library materials.

On-time increase in Cultural STAR funding contribution for Library materials	150,000	150,000	-
Subtotal:	150,000	150,000	-

Fund 270 Budget Changes Total

2,053,394 2,053,394 1.00

275: Saint Paul Public Library 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, contract negotiations, adjustments to department contributions to citywide services such as property insurance and telephone monthly charges, as well as other revenue and expense adjustments. In addition, the 2024 budget reflects the final shift of the Sprockets program to the Parks department and a decrease of 1.40 FTE following the end of grants which funded those positions.

	Change from 2023 Adopted		
	Spending	Financing	FTE
Final Sprockets program shift to Parks	(69,164)	(69,164)	-
Update to Friends grant funding	34,000	34,000	(1.40)
Other current service level adjustments	(78,576)	(78,576)	-
Subtotal:	(113,740)	(113,740)	(1.40)

Adopted Changes

Grant Updates

The 2024 adopted budget reflects a decrease of 0.50 FTE from the 2024 proposed budget. This decrease is due to the completion of work funded by the Flipside grant.

	Change from 2023 Adopted		
	Spending	Financing	FTE
Flipside grant update	(40,312)	(40,312)	(0.50)
Subtotal:	(40,312)	(40,312)	(0.50)

Fund 275 Budget Changes Total

(154,052) (154,052) (1.90)

Spending Reports

CITY OF SAINT PAUL
Spending Plan by Department

Department: LIBRARY AGENCY
Fund: SPPL GENERAL FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	12,795,570	13,564,794	15,794,992	17,309,725	1,514,733
SERVICES	2,872,191	3,178,772	3,365,488	3,253,030	(112,458)
MATERIALS AND SUPPLIES	1,857,333	1,906,673	1,917,443	2,067,443	150,000
ADDITIONAL EXPENSES	-	-	500	500	-
DEBT SERVICE	-	-	26,105	26,105	-
OTHER FINANCING USES	43,343	24,926	24,136	525,255	501,119
Total Spending by Major Account	17,568,437	18,675,165	21,128,664	23,182,058	2,053,394
Spending by Accounting Unit					
27043100 - SPPL GENERAL ADMINISTRATION	835,674	938,082	1,072,909	1,460,987	388,078
27043200 - SPPL PUBLIC SERVICES	10,992,059	11,852,765	13,605,132	15,117,250	1,512,118
27043300 - SPPL SYSTEM SUPPORT SERVICES	3,663,199	3,603,297	3,937,299	4,044,107	106,808
27043400 - SPPL FACILITY OPS AND MNTNCE	2,077,504	2,281,021	2,513,324	2,559,714	46,390
Total Spending by Accounting Unit	17,568,437	18,675,165	21,128,664	23,182,058	2,053,394

CITY OF SAINT PAUL
Spending Plan by Department

Department: LIBRARY AGENCY

Fund: SPPL SPECIAL PROJECTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Change From Prior Year
Spending by Major Account					
EMPLOYEE EXPENSE	385,794	427,139	220,425	101,567	(118,858)
SERVICES	457,571	372,422	647,265	622,546	(24,719)
MATERIALS AND SUPPLIES	661,649	766,779	643,992	643,992	-
ADDITIONAL EXPENSES	(475)	-	-	-	-
OTHER FINANCING USES	144,237	-	10,475	-	(10,475)
Total Spending by Major Account	1,648,776	1,566,340	1,522,157	1,368,105	(154,052)
Spending by Accounting Unit					
27543610 - LIBRARY FEES FINES N REVENUES	182,481	246,960	254,271	254,037	(234)
27543615 - SPROCKETS PROGRAM	38,514	36,492	69,164	-	(69,164)
27543620 - RELLA HAVENS BEQUEST	5,565	8,941	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	152,609	187,382	210,834	210,834	-
27543800 - FRIENDS OF THE LIBRARY GRANTS	769,087	608,236	692,870	759,161	66,291
27543820 - LIBRARY PRIVATE GRANTS	375,103	336,202	150,945	0	(150,945)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	125,418	142,127	129,640	129,640	-
Total Spending by Accounting Unit	1,648,776	1,566,340	1,522,157	1,368,105	(154,052)

Financing Reports

CITY OF SAINT PAUL
Financing Plan by Department

Department: LIBRARY AGENCY
Fund: SPPL GENERAL FUND

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Change From Prior Year
Financing by Major Account					
TAXES	18,484,828	18,491,719	20,616,664	22,032,558	1,415,894
INTERGOVERNMENTAL REVENUE	56,427	44,831	337,000	324,500	(12,500)
MISCELLANEOUS REVENUE	20	40	-	-	-
OTHER FINANCING SOURCES	175,000	175,000	175,000	825,000	650,000
Total Financing by Major Account	18,716,274	18,711,590	21,128,664	23,182,058	2,053,394
Financing by Accounting Unit					
27043100 - SPPL GENERAL ADMINISTRATION	18,716,254	18,711,550	21,128,664	23,032,058	1,903,394
27043200 - SPPL PUBLIC SERVICES	20	40	-	-	-
27043300 - SPPL SYSTEM SUPPORT SERVICES	-	-	-	150,000	150,000
Total Financing by Accounting Unit	18,716,274	18,711,590	21,128,664	23,182,058	2,053,394

CITY OF SAINT PAUL
Financing Plan by Department

Department: LIBRARY AGENCY
Fund: SPPL SPECIAL PROJECTS

Budget Year: 2024

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Adopted Budget	FY 2024 Adopted Budget	Change From Prior Year
Financing by Major Account					
INTERGOVERNMENTAL REVENUE	351,824	476,094	259,126	210,834	(48,292)
CHARGES FOR SERVICES	62,000	185,225	165,174	164,940	(234)
FINE AND FORFEITURE	19,707	454	-	-	-
INVESTMENT EARNINGS	4,225	-	14,433	14,433	-
MISCELLANEOUS REVENUE	802,669	816,858	953,424	813,898	(139,526)
OTHER FINANCING SOURCES	183,397	228,589	130,000	164,000	34,000
Total Financing by Major Account	1,423,822	1,707,220	1,522,157	1,368,105	(154,052)
Financing by Accounting Unit					
27543610 - LIBRARY FEES FINES N REVENUES	277,986	303,713	254,271	254,037	(234)
27543615 - SPROCKETS PROGRAM	-	12,396	69,164	-	(69,164)
27543620 - RELLA HAVENS BEQUEST	4,225	-	14,433	14,433	-
27543650 - MELSA PROGRAMS STATE AID	224,125	194,379	210,834	210,834	-
27543800 - FRIENDS OF THE LIBRARY GRANTS	480,839	674,631	692,870	759,161	66,291
27543820 - LIBRARY PRIVATE GRANTS	308,656	395,349	150,945	0	(150,945)
27543830 - PERRIE JONES ENDOWMENT FRIENDS	119,991	126,752	129,640	129,640	-
27543860 - SPECIAL PROJECTS COVID-19	7,999	-	-	-	-
Total Financing by Accounting Unit	1,423,822	1,707,220	1,522,157	1,368,105	(154,052)

Appendices

Adopted Budget Resolutions

Library Board RES 23-1853: Adopting the 2024 Budget and Requesting Property Tax Financing



City of Saint Paul

Signature Copy
Resolution: RES 23-1853

City Hall and Court House
15 West Kellogg Boulevard
Phone: 651-296-8590

Library Agency Board
RES 23-1853

2024 Budget Balancing Status
Library Agency
Resolution Attachment

Spending	Financing
22,544,558	22,544,558
1,244,417	1,244,417
23,788,975	23,788,975

File Number: RES 23-1853

Library Board Resolution Adopting 2024 Budget and Requesting Property Tax Financing

WHEREAS, Mayor Melvin Carter presented the proposed 2024 budget for the Saint Paul Public Library Agency for the fiscal year beginning January 1, 2024; and

WHEREAS, the Saint Paul City Council held a public hearing on the proposed budget on December 5, 2023, 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 2024 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 2024 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 2024; and be it

FINALLY RESOLVED that the Library Board requests and recommends that the Saint Paul City Council certify in 2024 a property tax levy as detailed in Attachment B to be collected in 2024 which will provide net property tax revenues as indicated in Attachments A and B for the 2024 Saint Paul Public Library Agency budgets.

At a meeting of the City Council on 12/6/2023, this Resolution was Passed.

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 12/6/2023
Council Secretary Shari Moore

Approved by the Mayor Melvin Carter III Date _____
Melvin Carter III

	Spending	Financing
Mayor's Proposed Budget		
1 General Fund (Fund 270)	22,544,558	22,544,558
2 Special Funds (Fund 275)	1,244,417	1,244,417
3 Total	23,788,975	23,788,975
4		
5		
6 Gap: Excess / (Shortfall)		-
7		
8		
9		
10		
11 Technical Changes to the Recommended Budget		
12		
13 Technical Changes to Adjust for Updates and Omissions		
14		
15 Library Align department budgets to proper accounting units and account codes		Budget Neutral
16		
17 New or Amended Grant Budgets		
18		
19 Library Carry forward unspent grant budget: Individual Gift Grant JHF	8,500	8,500
20 Library Carry forward unspent grant budget: Friends Unrestricted Grant 2023	86,100	86,100
21 Library Carry forward unspent grant budget: Puppet Show Endowment	800	800
22 Library Carry forward unspent grant budget: Richard and Nancy Nicholson Fund	86,800	86,800
23 Library Decrease grant funding to reflect Flipside Grant ending	(40,312)	(40,312)
24		
25 Revised Revenue or Budget Estimates		
26		
27 No changes		
28		
29 Budget After Technical Changes	23,912,663	23,912,663
30		
31 Gap: Excess / (Shortfall)		-
32		
33		
34 Program Changes Proposed by the Mayor		
35		
36		
37 No changes		
38		
39 Budget After Policy Changes	23,912,663	23,912,663
40		
41 Gap: Excess / (Shortfall)		-
42		
43		
44 Library Board Changes to the Mayor's Proposed Budget		
45		
46 Library One-time use of Library fund balance (transfer to capital budget)	500,000	500,000
47 Library Increased transfer from Cultural STAR for library materials	150,000	150,000
48 Library Remove funding for one-time efficiency study and shift LGA to City	(12,500)	(12,500)
49		
50 Budget After Policy Changes	24,550,163	24,550,163
51		
52 Gap: Excess / (Shortfall)		-
53		

1 **City of Saint Paul Financial Analysis**

2	File ID Number: RES 23-1853	Attachment B
3	Budget Affected: Operating Budget	Public Library Agency Multiple Funds
4	Total Amount of Transaction: n/a	
5	Funding Source: Multiple	
6	Charter Citation: Administrative Code 14.05; City Charter 10.02	

7 **Fiscal Analysis**

8 This resolution approves the Public Library Agency tax levy payable in 2024. Resolution also approves the 2024
 9 Public Library budget as proposed by the Mayor, with the changes as indicated on Attachment A.
 10 Tax levy details are shown below, and changes to the Mayor's Proposed Library Agency budget are included in the
 11 attached.

12 **Saint Paul Library Agency, Pay 2024 Property Tax Levy**

13		Taxable Levy Payable	Taxable Levy Payable	Amount Change	Percent Change
14		2023	2024		
15	City Levy for Library Agency Operations	\$ 21,017,604	\$ 22,462,394	\$ 1,444,790	6.9%
16	City Levy for Library Agency Debt Service	\$ -	\$ -	\$ -	0.0%
17	Total Recommended:	\$ 21,017,604	\$ 22,462,394	\$ 1,444,790	6.9%

A-4 Amendment

Author: Prince

- 1 Whereas, the City had previously designated funds to study and identify efficiencies between the Parks
2 and Recreation Department and the Library Agency; and
- 3 Whereas, the work initially intended for the study can be effectively conducted by the City Council Audit
4 Committee; and
- 5 Whereas, it is now identified that a more immediate and impactful use of these funds is required in
6 support of community needs;
- 7 Be it resolved that:
- 8 1. **Repurposing of Funds:** The amount of \$12,500, initially allocated for fiscal year 2024 to the
9 Library to study and identify efficiencies between the Parks and Recreation Department and the
10 Library Agency, is hereby repurposed. These funds will be redirected to the Parks and Recreation
11 Department for fiscal year 2024 for the specific purpose of providing assistance to the
12 community organization partner, Saint Paul Urban Tennis.
 - 13 2. **Objective of the Repurposed Funds:** This funding will support Saint Paul Urban Tennis,
14 headquartered at Eastview, to provide programming, open gym and community engagement
15 activities for neighborhood youth and families during evening and weekend hours, outside of its
16 regular program.
 - 17 3. **Administrative Actions:** The Office of Financial Services is directed to make the necessary
18 budgetary adjustments to reflect this change.

Proposed Expenditure Changes

DESCRIPTION	FUND	PROPOSED	REVISED	CHANGES
		BUDGET	BUDGET	
Appropriation to Public Library Agency for study	270	12,500.00	-	(12,500.00)
			NET CHANGE	(12,500.00)

Proposed Financing Changes

DESCRIPTION	FUND	CURRENT	AMENDED	CHANGES
		BUDGET	BUDGET	
Shift Local Government Aid to City General Fund	270	337,000.00	324,500.00	(12,500.00)
			NET CHANGE	(12,500.00)

A-5 Amendment

Author: Prince

- 1 Whereas, the City had previously designated funds to study and identify efficiencies between the Parks
2 and Recreation Department and the Library Agency; and
- 3 Whereas, the work initially intended for the study can be effectively conducted by the City Council Audit
4 Committee; and
- 5 Whereas, it is now identified that a more immediate and impactful use of these funds is required in
6 support of community needs;
- 7 Be it resolved that:
- 8 1. **Repurposing of Funds:** The amount of \$25,000, initially allocated for 2024 to study and identify
9 efficiencies between the Parks and Recreation Department and the Library Agency, is hereby
10 repurposed. These funds will be redirected to the Parks and Recreation Department for fiscal
11 year 2024 for the specific purpose of providing assistance to the community organization
12 partner, Saint Paul Urban Tennis.
 - 13 2. **Objective of the Repurposed Funds:** This funding will support Saint Paul Urban Tennis,
14 headquartered at Eastview, to provide programming, open gym and community engagement
15 activities for neighborhood youth and families during evening and weekend hours, outside of its
16 regular program.
 - 17 3. **Administrative Actions:** The Office of Financial Services is directed to make the necessary
18 budgetary adjustments to reflect this change.

Proposed Expenditure Changes

DESCRIPTION	FUND	PROPOSED	REVISED	CHANGES
		BUDGET	BUDGET	
Appropriation to Parks for study	100	12,500.00	-	(12,500.00)
Appropriation to Library Agency for study	100	12,500.00	-	(12,500.00)
Appropriation to Parks subrecipient SPUT	100	-	25,000.00	25,000.00
			NET CHANGE	-

Proposed Financing Changes

DESCRIPTION	FUND	CURRENT	AMENDED	CHANGES
		BUDGET	BUDGET	
		-	-	-
			NET CHANGE	-

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City Council RES 23- 1854: Approving and Adopting the Saint Paul Public Library Agency Budget



City of Saint Paul

Signature Copy

Resolution: RES 23-1854

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

File Number: RES 23-1854

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 2024, 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 the proposed 2024 budget for the Saint Paul Public Library Agency on August 10, 2023 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 2024; 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 2024 financing plan, which includes property tax revenue, as indicated on Attachments A and B, and requests that the Saint Paul City Council certify a 2024 property tax levy on behalf of the Public Library Agency and adopt the 2024 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, 2024 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 2024 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 12/6/2023, 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 Shari Moore
Council Secretary Shari Moore

Date 12/6/2023

Approved by the Mayor Melvin Carter III
Melvin Carter III

Date 12/12/2023

City Council
RES 23-1854
2024 Budget Balancing Status
Library Agency
Resolution Attachment

	Spending	Financing
Mayor's Proposed Budget		
General Fund (Fund 270)	22,544,558	22,544,558
Special Funds (Fund 275)	1,244,417	1,244,417
Total	23,788,975	23,788,975
Gap: Excess / (Shortfall)		-
Technical Changes to the Recommended Budget		
Technical Changes to Adjust for Updates and Omissions		
Library Align department budgets to proper accounting units and account codes		Budget Neutral
New or Amended Grant Budgets		
Library Carry forward unspent grant budget: Individual Gift Grant JHF	8,500	8,500
Library Carry forward unspent grant budget: Friends Unrestricted Grant 2023	86,100	86,100
Library Carry forward unspent grant budget: Puppet Show Endowment	600	600
Library Carry forward unspent grant budget: Richard and Nancy Nicholson Fund	88,800	88,800
Library Decrease grant funding to reflect Flipside Grant ending	(40,312)	(40,312)
Revised Revenue or Budget Estimates		
No changes		
Budget After Technical Changes	23,912,663	23,912,663
Gap: Excess / (Shortfall)		-
Program Changes Proposed by the Mayor		
No changes		
Budget After Policy Changes	23,912,663	23,912,663
Gap: Excess / (Shortfall)		-
Library Board Changes to the Mayor's Proposed Budget		
Library One-time use of Library fund balance (transfer to capital budget)	500,000	500,000
Library Increased transfer from Cultural STAR for library materials	150,000	150,000
Library Remove funding for one-time efficiency study and shift LGA to City	(12,500)	(12,500)
Budget After Policy Changes	24,550,163	24,550,163
Gap: Excess / (Shortfall)		-

1 **City of Saint Paul Financial Analysis**

2	File ID Number: RES 23-1854	Attachment B
3	Budget Affected: Operating Budget	Public Library Agency Multiple Funds
4	Total Amount of Transaction: n/a	
5	Funding Source: Multiple	
6	Charter Citation: Administrative Code 14.05; City Charter 10.02	

12 **Fiscal Analysis**

13 This resolution approves the Public Library Agency tax levy payable in 2024. Resolution also approves the 2024
 14 Public Library budget as 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
 16 attached.

19 Saint Paul Library Agency, Pay 2024 Property Tax Levy						
	Taxable Levy Payable		Amount Change	Percent Change		
	2023	2024				
20						
21	City Levy for Library Agency Operations	\$ 21,017,604	\$ 22,462,394	\$ 1,444,790	6.9%	
22	City Levy for Library Agency Debt Service	\$ -	\$ -	\$ -	0.0%	
23	Total Recommended:	\$ 21,017,604	\$ 22,462,394	\$ 1,444,790	6.9%	
24						

A-4 Amendment

Author: Prince

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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