

# CITY OF MAPLEWOOD

## 2015 BUDGET

CITY OF MAPLEWOOD, MINNESOTA





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## INTRODUCTION

### FORM OF GOVERNMENT

The City of Maplewood operates under the Council-Manager form of government. All policy decisions and legislative activities are the responsibility of the Council, but the administrative duties are delegated to the City Manager. One of the primary administrative duties of the City Manager is to prepare an annual budget for approval by the Council.

### 2015 BUDGET PROCESS

In May, department heads started the preparation of their budget requests for the 2015 calendar year. Maplewood's fiscal year is the calendar year. During June, department heads submitted their budget requests to the City Manager and Finance Director. They reviewed the budget requests as they were received to determine if they were accurate, reasonable and well-justified. Beginning in July, the Finance Director prepared a preliminary operating budget based upon initial revenue estimates, department budget requests and recommended revisions in department budget requests.

The City Manager and Finance Director together met with each department head to individually discuss revisions to their budget requests. During these meetings, the Finance Director's recommended revisions were discussed and the City Manager made the final decision as to what would be included in the proposed budget. The Finance Director used this information to prepare the proposed operating budget document.

On September 22<sup>nd</sup>, a hearing date was set and a proposed tax levy was certified to Ramsey County.

By November 24<sup>th</sup>, Ramsey County sent a notice to each taxpayer indicating the proposed property tax increase and the date of the City's public meeting. On December 8, 2014 the Council approved the proposed budget and the City's property tax levy to finance the approved budget.

### BUDGET ORGANIZATION

The City's annual budget consists of three basic sections: Operating Budget, Capital Improvements Budget and Debt Service Budget. Each of these sections is comprised of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts and resources which are dedicated for a specific purpose. A fourth section, Supplementary Information, follows with financial policies, personnel, property tax and demographic information.

The expenditure accounts within the funds that comprise the Operating Budget are grouped by departments and subdivided into programs within each department. The focus of the Capital Improvements Budget are major projects and capital outlay of \$50,000 or more. The Debt Service Budget is prepared by bond issue to insure that financial resources are adequate to pay principal and interest on long-term debt when due but presented as one fund.

### FINANCIAL POLICIES

Please refer to the Supplementary Information section at the end of this document for detailed, adopted financial policies.

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## LONG-TERM GOALS AND OBJECTIVES

The City Council adopted the 2030 Comprehensive Plan in 2010. A comprehensive plan implements the long-range vision for the community's future. It is a guide for elected officials to use when making decisions. The Comprehensive Plan is available on the City's web-site at [www.ci.maplewood.mn.us](http://www.ci.maplewood.mn.us). Annually, the City Council adopts a 5 year Capital Improvement Plan.

A City Council/Management Team retreat was held in March 2014 which resulted in the setting of council goals. The theme for the retreat was identified as Vision, Redevelopment and Resource Stewardship. The goals set during the retreat and ranked in order of priority are:

- **Economic Development:** Set priorities and establish marketing and development plans for businesses in targeted areas: Maplewood Mall area, Hwy 36-English, vacancies at strip malls. Includes redevelopment efforts in Gladstone; begin visioning redevelopment options for areas of Century Avenue (Hwy 94 to Stillwater Road); Century Avenue-Stillwater Road intersection; Larpenteur-Van Dyke-North St. Paul Road-White Bear Avenue.
- **Public Safety:** Areas of focus shall be Integrative Youth Development, Prevention, Education, Technology, Focused Service, Partnerships, Diverse Communities and Innovation. Community Paramedics shall be explored along with completion of the Fire Department Program and Plan including selling and redevelopment of abandoned stations, completion of the 3M station and development of the facility for Fire Training.
- **Financial Sustainability:** Continue/adapt financial and operational sustainability efforts including reduction of debt balance, maintain goal of bond rating at AA1/AA+ and set up reserve funds to maintain assets. Continue/adapt financial and operational sustainability efforts including current budget methods, continuing facility upgrades and environmental considerations.
- **Parks and Recreation:** Explore a Parks Referendum as one of the potential financing sources for implementing the Parks Master Plan. Put a financial plan in place for the Maplewood Community Center.
- **Energy Conservation and Environment:** Energy efficiency of entire city including all levels of government, businesses, residences and non-profits. Renewal energy sources for all of Maplewood. Begin to retrofit all City buildings in Maplewood. Expand recycling services to all of Maplewood.

## COUNCIL/MANAGER PRIORITIES AND ISSUES

The 2015 Budget achieves the following priorities of the City Council and City Manager:

- Continue delivery of essential services to Maplewood residents and businesses.
- Implement economic development initiatives for redevelopment along with a new housing replacement program.
- Continue the financial progress of the Ambulance Service Fund and Community Center Operations Fund including continuation of the tax levy dollars to help offset operating losses and deferred maintenance items.
- Continue tax levies for capital funds to manage the repair and replacement of vehicles, equipment and property.
- Provide new efforts to increase recycling collection amounts throughout the City.

Maplewood is a mature, inner-ring suburb of St. Paul, MN. Most of its land has been developed and the population is not likely to change much in future years. Because of this, as well as the revenue restrictions of the current economy, the overall budget is very much maintenance focused.

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The current agreements with bargaining units expire at the end of 2014. The 2015 budget reflects a 2% cost of living adjustment (COLA) for employees.

Because of the economic recession, Minnesota state revenues have been down significantly and one of the responses of the state was to withhold the payment of Market Value Homestead Credit (MVHC) and Local Government Aid (LGA) to municipalities. Maplewood has not received LGA in recent years but had been eligible to receive MVHC. There was a reduction to Maplewood of more than \$500,000/year for 2009, 2010 and 2011. The MVHC program was eliminated for taxes payable beginning in 2012. In its place, homeowners now receive an exclusion of a portion of the market value of their house from property taxes. The new market value exclusion for homes resulted in a higher city tax rate and a shift in taxes among properties within each community, especially to commercial, industrial, apartment, and other properties that do not receive the benefit of the homestead market value exclusion. The City is no longer shorted by the State on its property tax levy but non-homestead properties have seen an increase in their taxes. The Minnesota Legislature provided local governments with financial support beginning in 2014 by enacting a new sales tax exemption which gives the City relief from paying sales tax on certain items, and by making changes to the Local Government Aid (LGA) program which allocated LGA funding to the City for the first time since 2002. Included in the 2015 Budget is \$632,580 for our LGA allocation. The LGA funds are being applied to the Debt Service Fund and Capital Improvement Projects Fund to reduce the tax levy needed for those funds. The City does not want to be dependent on the State for funding of its operations. In past years, the State has unallocated funds due Cities to cover deficits in its budget.

## GOALS AND OBJECTIVES OF ORGANIZATIONAL UNITS

More detailed listings of department objectives follow in the Operating Budget section of this report. Highlights of the objectives by department follow:

- FIRE – Manage response times. Evaluate new services and techniques to improve customer service.
- POLICE – Increase non-enforcement public contact and interaction such as community meetings and presentations. Encourage community involvement through volunteer programs. Enhance the use of technology to improve the efficiency and quality of police services.
- PARKS – Begin the implementation of the Parks System Master Plan, develop a full scale asset management plan, and continue to look for alternative funding sources for park development and recreation programming. Continue to protect natural resources through restoring and managing natural areas, using sustainable landscaping practices at parks, and providing environmental and nature programs that enhance enjoyment and understanding of land, water and wildlife resources.
- PUBLIC WORKS – Finalize implementation of Phase 2 of the Gladstone Neighborhood Redevelopment project. Maintain a steady Street Reconstruction program to revitalize older neighborhoods by replacing deteriorated streets and utilities, and incorporating Living Streets design. Implement an asset management system for municipal buildings to assist in determining long-term capital investment needs.
- CITIZEN SERVICES – Manage the production of the Maplewood Living and other city publications keeping the public informed of progress, events and the overall story of the City. Continue to work with local and surrounding businesses showcasing their offerings and increase the use of social networking for marketing and advertising purposes. Conduct the 2015 Local Election cycle implementing the use of the new election equipment and conduct educational open houses for voters to view the new equipment.
- INFORMATION TECHNOLOGY – Improve the use and response to HelpDesk requests. Assist in implementing an asset management application.

- FINANCE – Maintain or improve the City bond rating. Continue programs for debt management and improve cash status of Maplewood Community Center and Ambulance funds. Establish a replacement reserve fund for our City buildings.
- ENVIRONMENTAL AND ECONOMIC DEVELOPMENT – Expand economic development efforts through pro-active actions that stimulate housing and non-residential development, including redevelopment of strategic areas of the City. Promote and manage the single-hauler solid waste and recycling programs to ensure compliance with regional and state rules and regulations.
- EXECUTIVE – Minimize the impact of property taxes on Maplewood home owners and businesses while balancing the need to reduce debt. Explore options for alternative and sustainable revenues to reduce overall reliance on state finances and reduce/limit property tax increases. Continue to make Maplewood city government transparent and accessible.

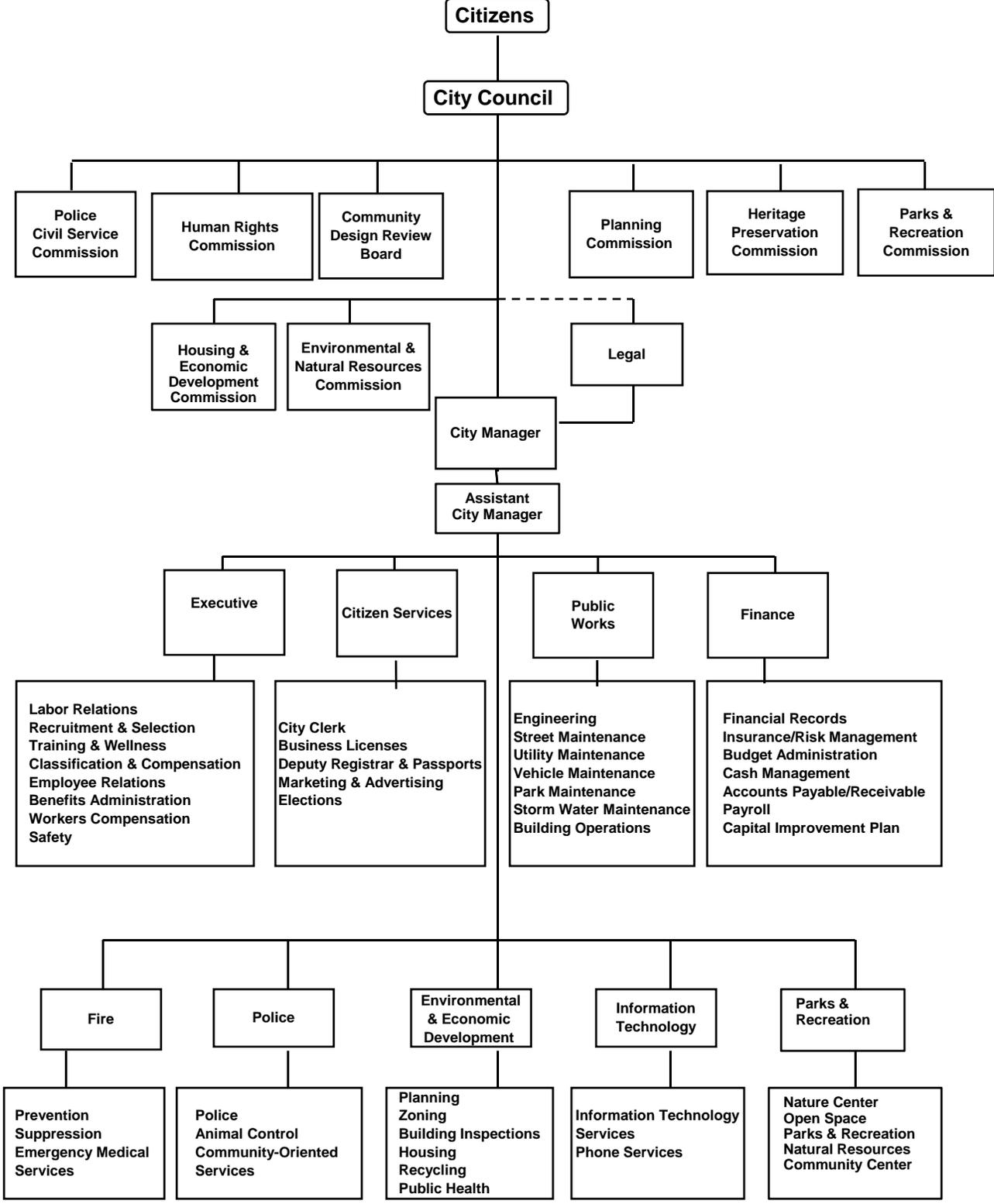


MAPLEWOOD

*Together We Can*

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# City of Maplewood Organization Chart



**CITY OF MAPLEWOOD, MINNESOTA**  
**PRINCIPAL CITY OFFICIALS**

**November 2014**

CITY COUNCIL

NORA SLAWIK, MAYOR  
 Term Expires 1-01-2018

KATHLEEN JUENEMANN, COUNCILMEMBER  
 Term Expires 1-01-2018

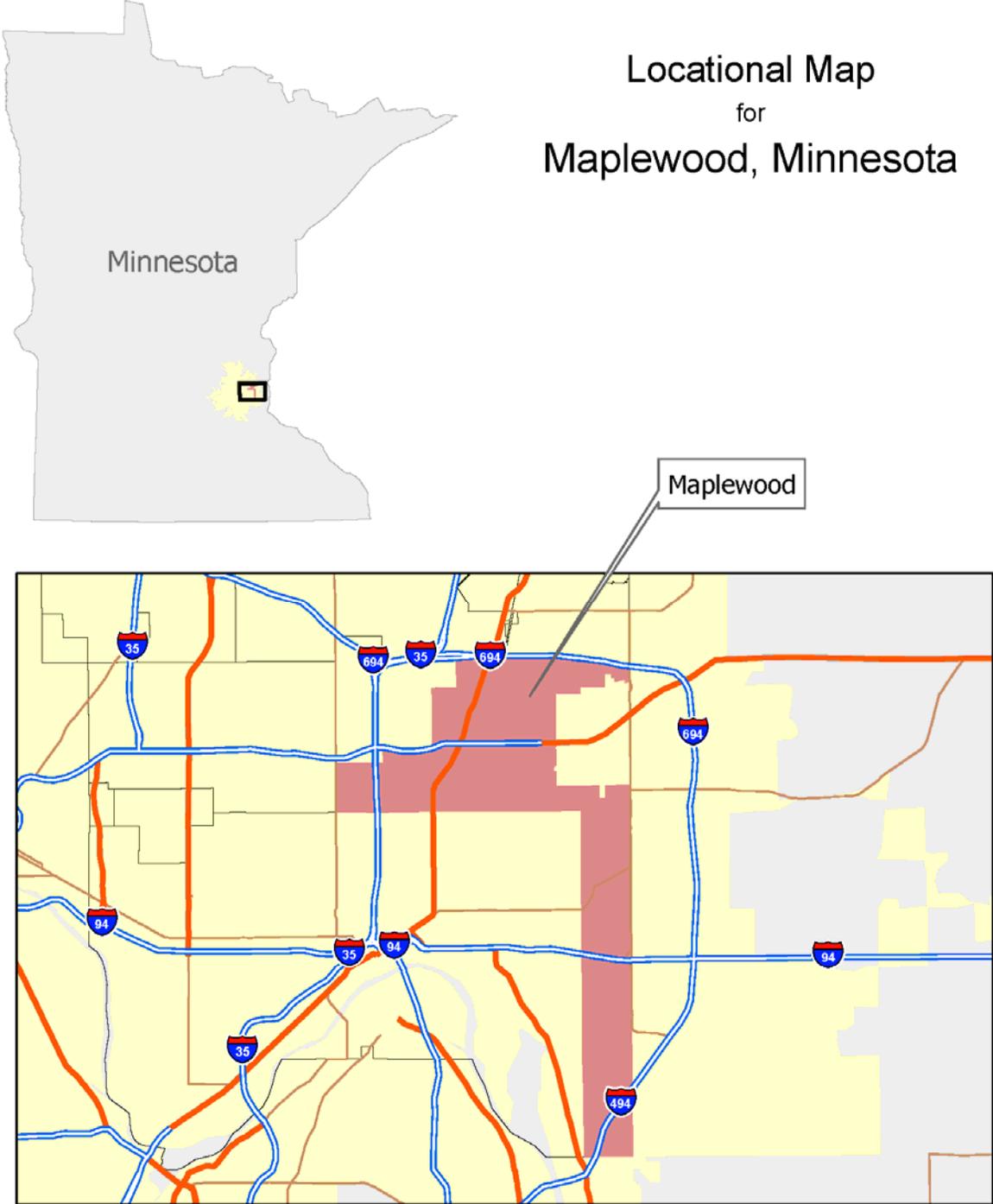
MARYLEE ABRAMS, COUNCILMEMBER  
 Term Expires 1-01-2018

BOB CARDINAL, COUNCILMEMBER  
 Term Expires 1-01-2016

MARV KOPPEN, COUNCILMEMBER  
 Term Expires 1-01-2016

CITY MANAGERIAL STAFF

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Melinda Coleman	Interim City Manager	June 1, 2014
Melinda Coleman	Assistant City Manager	August 12, 2013
Melinda Coleman	Director of Environmental & Economic Development	August 12, 2013
Gayle Bauman	Finance Director	May 13, 2013
DuWayne Konewko	Director of Parks & Recreation	January 1, 2011
Mychal Fowlds	Information Technology Director	February 6, 2006
Karen Guilfoile	Director of Citizen Services	August 5, 1996
Steve Lukin	Fire Chief	March 17, 2000
Michael Thompson	Director of Public Works/City Engineer	June 4, 2012
Paul Schnell	Police Chief	July 29, 2013





Dear Honorable Mayor Slawik and City Council Members:

I am pleased to transmit to you the City of Maplewood's 2015 Budget. The 2015 Budget is funded at City Council's direction by a tax rate that limits new spending for operations, capital improvements and debt service to a 2.5% increase. The operating budget is seeing a tax levy decrease of -0.1% and the capital improvements budget is seeing a tax levy increase of 88.6%. Part of the increase in the capital levy is due to establishing a Police Vehicle and Equipment Replacement Fund and moving the purchase of these items out of the General Fund and into a capital fund. The debt service budget is seeing a tax levy increase of 2.9% or \$134,220, mainly due to the sale of Capital Improvement bonds in 2013 and 2014 for the Police Department Expansion project and the new Fire Station being built in the southern leg of the City.

The primary considerations in the preparation of the 2015 Budget are as follows:

1. Completion of Phase 2 of the Gladstone Neighborhood Redevelopment project. The City was awarded \$1.9 million from the Metropolitan Council to assist with its efforts on redevelopment of this area.
2. To offset additional levies, the budget proposes to apply the Local Government Aid (LGA) allocation received from the State of Minnesota to the Debt Service and Capital Projects funds. This shift of LGA money reduces the amount of levy dollars required to cover debt service and capital costs.
3. Develop a formal policy related to creating and maintaining a General Building Replacement Fund and establish a funding mechanism.
4. Continue to explore alternative funding sources to help implement the Parks System Master Plan. Trails and connectivity of parks are a huge priority for the residents of Maplewood.
5. The Economic Development Authority was created in 2009 but does not have much funding dedicated to it. A levy was added in 2013 to assist with the City's economic development efforts. The 2015 Budget includes additional emphasis on redevelopment efforts, although new funding dedicated to this effort is not identified. The emphasis will be the creation of a revolving funding plan that requires the sale of acquired property to fund future projects.
6. The City continues to work toward solutions for alleviating deficits in the Ambulance Service Fund and the Community Center Operations Fund.

Conserving the City's financial resources is important and the 2015 Budget protects our excellent bond rating and minimizes the need for borrowing for unexpected expenditures while maintaining the General Fund balance at a level covering 40.0% of anticipated revenues.

The 2015 Budget was adopted only after months of budget workshops and public meetings in which the City Council reviewed City expenditures, with unprecedented depth, department by department to gain a full understanding of City needs and to determine its fiscal priorities. The Council's commitment of time and attention was welcomed by staff who understands the role of the elected officials in setting priorities for the use of limited public resources.

I want to thank all those who participated in the 2015 budget process to build a balanced service centered financial plan for the City of Maplewood.

Sincerely,

Melinda Coleman  
City Manager

## Budget Overview

### MAJOR INITIATIVES

During preparation of the 2015 Budget, city staff focused on the long-range goals established by the City Council and management staff at the past several strategic planning retreats. The goals were established after issues and opportunities were identified and prioritized. Top City Council priorities include public safety facilities, economic development, financial sustainability and parks and recreation funding.

### STRATEGIC PLAN

The goals that were established at the retreats which have been addressed in the 2015 Budget are as follows:

- Economic Development – levies have been added or increased to help meet these needs.
- Public Safety – there has been some restructuring in the Police Department and new technology has been added to assist in the City’s policing efforts. The work will soon be completed on the new fire station in the southern leg of the City and the East Metro Regional Public Safety Training Facility.
- Financial Sustainability – we continue to maintain a 40% unreserved fund balance in the general fund.
- Parks and Recreation – staff continues to work toward a more self-sustaining Community Center and has worked hard to reduce the deficit and take care of deferred maintenance issues.
- Energy Conservation and Environment – energy efficient materials and equipment were used when possible on the three new City projects: Police Department Expansion, Fire Station and East Metro Regional Public Safety Training Facility.

### TAX LEVY FOR 2015 2.5% HIGHER

The City’s tax levy for 2015 is \$18,991,610 which is 2.5% (\$463,210) higher than 2014. For 2015, the average median value home is estimated to be \$187,300, reflecting an increase of 19.3%. The net City portion of the property tax for the median valued home for 2015 is proposed to be \$789 as compared to \$679 in 2014. This is an increase of \$110 (\$9.17 per month) or 16.3%. Approximately 70.9% of the tax levy is for operations and 25.2% is for debt service costs on bond issues. The remaining 3.9% is for capital improvements.

### CITY RECEIVES 30.5% OF TAXES

In 2014 the City received 30.5% of the property taxes on property within the City. The following illustration indicates the allocation of property tax dollars by government type.



It should be noted that the above data is for property in Maplewood that is located within School District 622.

**2015  
EXPENDITURES  
BUDGET  
\$53.5 MILLION**

Expenditures in the 2015 Budget are 3.1% less than 2014. The breakdown by section is listed in the following table:

<b>REVENUES AND EXPENDITURES BY SECTION</b>				
<b>Comparison of 2014 and 2015 Budget</b>				
	REVENUES		EXPENDITURES	
	Amount	Change	Amount	Change
Operations	\$34,659,150	-0.3%	\$33,599,040	1.2%
Capital Improvements	3,241,420	-52.7%	1,815,550	-80.9%
Debt Service	7,788,340	-6.9%	18,089,590	44.5%
Totals	\$45,688,910	-8.6%	\$53,504,180	-3.1%

The difference between total revenues and expenditures will be financed by the use of surplus fund balances, transfers between funds and bond issues.

**OPERATING BUDGET**

This portion of the budget covers basic City services such as police, firefighting, street maintenance, recreation programs, park maintenance, planning, building inspections and utility maintenance. The expenditures for the funds within this portion of the budget are grouped by department and subdivided into programs for each department. Budget performance is measured based on the accomplishment of the objectives for 2015 listed for each department and by the performance effectiveness indicators listed for each program.

**OPERATING  
BUDGET  
REVENUES  
DOWN 0.3%**

Operating budget revenues for 2015 are 0.3% less than 2014. The revenue category with the largest decrease is charges for services which is \$112,120 lower than 2014. This is due primarily to a decrease of in-house engineering charges anticipated to be collected in 2015.

**UTILITY RATES**

Operating budget revenues for 2015 produced by utility service charges will total \$7,951,590, which represents 22.9% of the total operating budget revenues. Utility service charges consist of sewer service charges (\$4,900,000), environmental utility charges (\$2,487,450) and recycling charges (\$564,140).

No increase in sewer rates is necessary to finance the 2015 Budget for the Sanitary Sewer Fund. Most of the revenues from the sewer rates finance the Metropolitan Council sewage treatment charges to Maplewood which are expected to increase. In 2015 these charges will be approximately \$2,943,810 which is 65.3% of the operating expenses for the Sanitary Sewer Fund. The sewage treatment charges are difficult to estimate due to

variations in the flow caused by ground water infiltration into the sewer mains. The expansion of our street reconstruction program over the past 5 years has impacted the Sanitary Sewer Fund. Sewer mains are generally replaced as streets are rebuilt and the funding for sewer infrastructure costs comes from this fund.

A 3% increase in the environmental utility charge is necessary to offset the demands on city resources for storm water treatment and increasing operating costs. As staff projects expenses into future years, the pressures to expand this program are significant.

The budget includes a 3% increase in the recycling charge to offset the costs of recycling. The increase is needed to produce sufficient revenue to finance costs and maintain the working capital balance at an appropriate level.

Revenue from the surcharge on North St. Paul and St. Paul water utility bills is included in the Capital Improvements Budget. These revenues will be used to finance future water system improvements that cannot be financed by special assessments. The 2015 Budget includes no increase in the water surcharge for the North St. Paul Water Service District. It remains at \$1.20 per account per month. The 2015 Budget includes an increase in the water surcharge for the St. Paul Water Service District from 7.5% of the St. Paul Water charge to 8.5% of the St. Paul Water charge. The increase would be approximately \$0.51 per quarter for a family of four with average water usage (i.e. 22 units per quarter).

The following table summarizes the proposed utility rate changes for an average home.

<b>UTILITY RATES IMPACT ON AN AVERAGE HOME</b>				
	Quarterly Charge		Increase (Decrease)	
	2014	2015	Amount	Percent
Sewer service*	\$64.68	\$64.68	\$0.00	0.0%
Environmental charge	21.78	22.44	0.66	3.0%
Recycling charge	8.82	9.09	0.27	3.1%
Water surcharge (St. Paul)	3.74	4.25	0.51	13.6%
Total	\$99.02	\$100.46	\$1.44	1.5%
*Rate per 1,000 gals	\$3.92	\$3.92	\$0.00	0.0%

**OPERATING  
BUDGET  
EXPENDITURES  
UP 1.2%**

Operating budget expenditures for 2015 are \$33.6 million, which is \$397,540 higher than 2014. The budget changes by department are as follows:

<b>OPERATING BUDGET EXPENDITURES BY DEPARTMENT</b>			
	2015 BUDGET	AMOUNT OVER (UNDER) 2014 BUDGET	% CHANGE OVER (UNDER) 2014 BUDGET
Citizen Services	\$1,212,880	\$26,010	2.2%
Env & Economic Development	2,005,580	(134,750)	-6.3%
Executive	964,730	63,100	7.0%
Finance	757,160	(24,350)	-3.1%
Fire	4,330,700	44,740	1.0%
Information Technology	787,250	11,580	1.5%
Legislative	323,890	21,320	7.0%
Parks & Recreation	3,973,350	91,790	2.4%
Police	8,271,460	(70,180)	-0.8%
Public Works	10,972,040	368,280	3.5%
Total expenditures	\$33,599,040	\$397,540	1.2%
Less internal charges	(2,479,430)	(55,680)	2.3%
Net external expenditures	\$31,119,610	\$341,860	1.1%

Internal charges include administrative charges, fleet rental charges and information technology charges. Details on department budgets are in Section 3 of this booklet.

Population growth and commercial development requires budget increases in excess of the inflation rate in order to maintain the present level of City services. The size of population increases is directly related to the number of new housing units built. Commercial development can be monitored based on the valuation of non-residential building permits. For the past three years the amounts have been as follows:

<b>DEMAND FOR CITY SERVICES BASED ON GROWTH</b>				
	RESIDENTIAL GROWTH			NON-RESIDENTIAL GROWTH
YEAR	New Housing Units	Population	Percent Change	Valuation of Non-residential Building Permits
2011	121	38,374	0.9%	\$34,507,039
2012	20	39,065	1.8%	\$74,559,094
2013	22	38,950	-0.3%	\$38,612,177

The population data is from estimates prepared by the Metropolitan Council.

**FULL-TIME  
EMPLOYEES  
DOWN 4**

The number of full-time employees included in the 2015 Budget is 151 which is four less than the previous year. The decrease results from changes made to the Police Department (eliminating 3 current positions and adding 1 new one), reducing the number of in-house engineers by 1, eliminating the Assistant Building Official and reducing the City Planners by 1 and adding a new Human Resource Assistant position. Transfers of programs between departments have a neutral effect. The number of full-time equivalent positions in the 2015 Budget is 166 which is a decrease of 6.5 from 2014.

**55% OF  
OPERATING  
BUDGET IN  
GENERAL  
FUND**

Approximately 55% of the Operating Budget is accounted for in the City's General Fund.

The following shows sources and uses of funds for the 2015 General Fund Budget compared to the 2014 Budget:

	2014 BUDGET	2015 BUDGET	INCREASE (DECREASE)	% CHANGE OVER 2014 BUDGET
Sources of funds:				
Taxes	\$12,333,840	\$12,441,540	\$107,700	0.9%
Other revenues	6,035,740	5,763,880	(271,860)	-4.5%
Fund balance	305,940	0	(305,940)	-100.0%
Total	\$18,675,520	\$18,205,420	(\$470,100)	-2.5%
Use of funds:				
Expenditures	\$18,656,020	\$18,469,330	(\$186,690)	-1.0%
Transfers (net)	19,500	19,500	0	0.0%
Unspent allocation	0	(283,410)	(283,410)	N/A
Total	\$18,675,520	\$18,205,420	(\$470,100)	-2.5%

It has been common for the past several years for the General Fund to reflect a deficit budget. This is because it is city budget policy to make conservative revenue estimates and liberal expenditure estimates. Consequently, the General Fund ending balance is usually higher than budgeted and provides a resource for financing the deficit in the annual budget. This practice is reflected in the 2015 budget where budgeted expenditures have exceeded revenues. The change we are making for 2015 is to insert a line item into the expenditure budget which reflects the estimated budget allocation that will not be spent during the year. This is arrived at by looking at our historical data.

**GENERAL  
FUND  
REVENUES  
DOWN 0.9%**

The net decrease in General Fund revenues amounts to \$164,160. Most of the decrease is in charges for services which are down \$220,900. An decrease of \$175,000 has been budgeted for in-house engineering fees based on estimated use of staff.

**GENERAL  
FUND  
EXPENDITURES  
DOWN 1.0%**

The 2015 Budget includes recommended expenditures that are 1.0% lower than the 2014 Budget. The breakdown by department is as follows:

<b>GENERAL FUND EXPENDITURES BY DEPARTMENT</b>			
	2015 BUDGET	AMOUNT OVER (UNDER) 2014 BUDGET	% CHANGE OVER 2014 BUDGET
Citizen Services	\$1,180,400	\$22,860	2.0 %
Env & Economic Development	1,102,360	(120,610)	-9.9 %
Executive	964,730	63,100	7.0 %
Finance	757,160	(24,350)	-3.1 %
Fire	1,853,670	7,650	0.4 %
Legislative	156,520	1,130	0.7 %
Parks & Recreation	518,640	13,830	2.7 %
Police	8,234,460	(107,040)	-1.3 %
Public Works	3,701,390	(43,260)	-1.2 %
Total expenditures	\$18,469,330	(\$186,690)	-1.0 %

The increases in most departments are due to the cost of union contracts and inflation. The decreases in Environmental & Economic Development, Finance and Police are due to the utilization by staff of an Early Retirement Program that was offered in 2014. The increase in Executive is due to the additional of a new Human Resource Assistant position.

**GENERAL  
FUND  
BALANCE  
AT LEAST  
40%  
OF BUDGET**

The fund balance needs to be large enough to finance cash flow needs and unexpected expenditures. Therefore, the budgeted 12-31-15 fund balance has been set at an amount equal to or greater than 40% of the 2015 budgeted operating revenues. This should provide a sufficient balance to cover cash flow needs and unexpected expenditures.

**CAPITAL IMPROVEMENTS BUDGET**

This portion of the budget covers the acquisition and construction of major facilities other than those financed by the Operating Budget. The revenues and expenditures within the Capital Improvements Budget are grouped by fund. The money within each fund is restricted for major equipment purchases and construction projects normally costing in excess of \$50,000. All other capital outlay is financed within the Operating Budget. The 2015 Budget implements the first year of the 2015-2019 Capital Improvement Plan adopted by the City Council. This five-year plan is updated annually through a comprehensive capital needs planning process.

**CAPITAL  
IMPROVEMENTS  
REVENUES  
DOWN 52.7%**

Revenues for 2015 in the Capital Improvements Budget are \$3,241,420 which is 52.7% less than 2014. Major revenue sources for the 2015 Capital Improvements Budget are taxes including tax increment revenues (\$1,492,180), intergovernmental revenues (\$768,070), charges for services (\$431,970) and miscellaneous revenues (\$549,200) which includes investment earnings, sale of property, and park availability charges.

**CAPITAL  
IMPROVEMENTS  
EXPENDITURES  
DOWN 80.9%**

The Capital Improvements Budget expenditures are \$1,815,550 which is 80.9% less than the 2014 Budget. The largest projects planned for 2015 include Goodrich Park (\$375,000) and Gladstone Savanna Improvements (\$250,000).

**DEBT SERVICE BUDGET**

This portion of the budget covers the payment of principal and interest on the City's bonded indebtedness.

**DEBT SERVICE  
REVENUES  
DOWN 6.9%**

Revenues for 2015 are 6.9% less than 2014. Major revenue sources, as in past years, are property taxes (\$4,749,520), special assessments (\$1,587,970), state street aid (\$726,370), federal aid (\$139,020), local government aid (\$530,710), and investment earnings (\$54,750).

**DEBT SERVICE  
EXPENDITURES  
UP 44.5%**

Expenditures for 2015 (\$18,089,590) are 44.5% more than 2014. The increase is due to refunding bonds being issued in 2013 and 2014 resulting in called bonds totaling \$7,460,000 being expensed in 2015. Staff will continue to pursue opportunities to reduce debt service expenditures through responsible use of refunding of debt.

The anticipated new debt issues for 2015 total \$8,008,000 to finance public works improvements, City buildings and bond refundings.

**CAPITAL IMPROVEMENT PLAN 2015 – 2019**

**CAPITAL  
IMPROVEMENT  
EXPENDITURES  
IN 2015-2019**

Based on projections in the 2015-2019 Capital Improvement Plan, the Capital Budget will range from \$8.1 million in 2017 to \$11.7 million in 2018 with 2015 capital expenditures at \$8.9 million. Major factors affecting the capital budgets will be (a) continued competitive bidding environments and (b) the number of public improvement projects that are approved for construction. Low bid prices on projects and availability of relatively low-interest rate general obligation bonds have resulted in acceleration of projects over the past years. If these conditions reverse, staff expects to slow the rate of public improvement projects.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Maplewood  
Minnesota**

For the Fiscal Year Beginning

**January 1, 2014**

Executive Director

## **AWARD FOR DISTINGUISHED BUDGET PRESENTATION**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Maplewood for its annual budget for the fiscal year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications medium. The award is valid for the period of one year only.



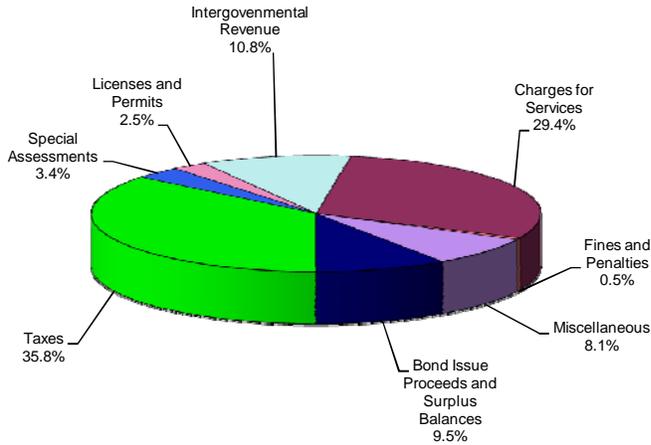
# MAPLEWOOD

*Together We Can*

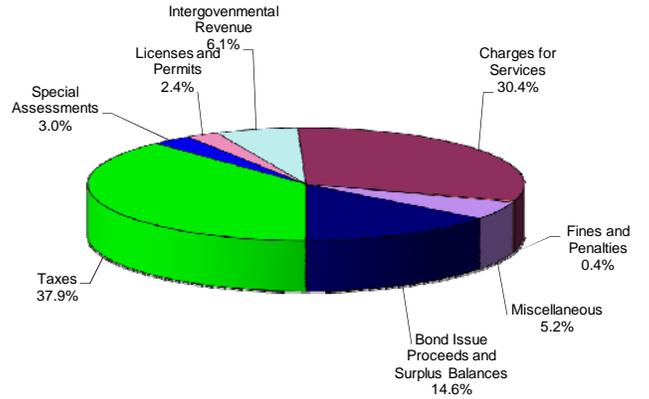
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# 2014 AND 2015 BUDGET - ALL BUDGETARY FUNDS

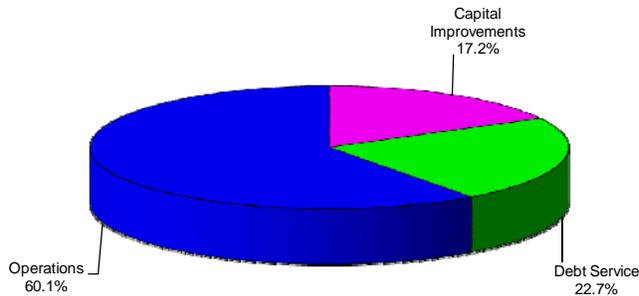
## Financing Sources and Expenditures



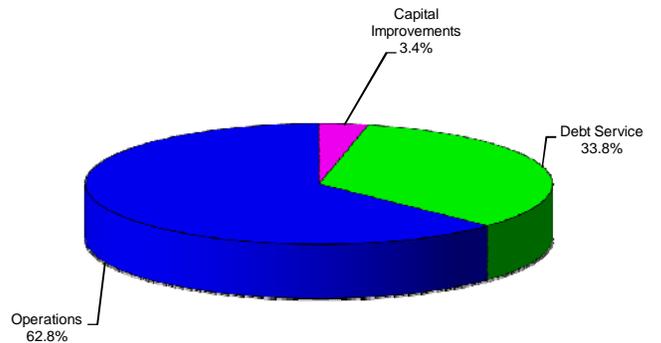
**Financing Sources**  
2014 Budget - \$55.2 Million



**Financing Sources**  
2015 Budget - \$53.4 Million



**Expenditures By Category**  
2014 Budget - \$55.2 Million



**Expenditures By Category**  
2015 Budget - \$53.4 Million

## REVENUE ASSUMPTIONS

Tax revenues consist of property taxes (current, delinquent, tax increment, and mobile home) and charitable gambling taxes. Current property tax revenues account for most of the revenues in this category. Tax revenues included in the budget are as follows:

	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2015 Percent Change</b>
Operating Budget	\$13,738,630	\$14,041,250	\$14,020,460	-0.1%
Capital Improvement Budget	851,342	1,123,440	1,492,180	32.8%
Debt Service Budget	<u>4,223,194</u>	<u>4,604,400</u>	<u>4,749,520</u>	3.2%
Totals	\$18,813,166	\$19,769,090	\$20,262,160	2.5%

Property tax collections for 2015 are anticipated to be 99.1% of the amount levied based on collection rates over the past three years.

Special assessments are charges against property (a) for capital improvements such as street reconstruction and (b) for the collection of delinquent bills. Special assessment revenues consist of the following amounts:

	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2015 Percent Change</b>
Operating Budget	\$1,034	\$22,490	\$400	-98.2%
Capital Improvement Budget	634	0	0	0.0%
Debt Service Budget	<u>2,869,074</u>	<u>1,875,740</u>	<u>1,587,970</u>	-15.3%
Totals	\$2,870,742	\$1,898,230	\$1,588,370	-16.3%

Special assessment collections for 2015 will be 16.3% less than the 2014 Budget. The decrease of \$309,860 is based on an analysis of new rolls, scheduled installments and historical collection rates for current special assessments.

Business license fees are required to be paid annually in order to operate a business within the City. Liquor license fees and general business licenses account for most of the revenue in this category. Non-business license and permit fees are levied to finance the cost of inspecting and regulating new construction. All license and permit revenues are in the Operating Budget. In 2015 they will total \$1,291,570 and in 2014 they totaled \$1,389,880. Building permit fees generate most of the revenue in this category. Revenue estimates assume that rates for business licenses and permits will be

maintained at 2014 rates based on projected stabilization of the inflation rate based on the Implicit Price Deflator published by the US Department of Commerce Bureau of Economic Analysis.

Intergovernmental revenues are monies from other governments in the form of grants, entitlements and shared revenues. In 2015 they will be \$3,269,760 compared to \$5,936,500 in 2014. Items that account for most of these revenues in 2015 are state police aid (\$372,780), state fire aid (\$230,050), federal grants (\$191,670), local government aid (\$632,580) and state street construction and maintenance aid (\$1,673,040). Police state aid is distributed to cities based upon the number of full-time police officers they have. The City was allocated local government aid (LGA) in 2014 for the first time since 2002.

Charges for service consist of Community Center fees, recreation program fees, utility charges, miscellaneous department fees, and ambulance charges. In 2014 they total \$16,250,140 and in 2015 they will total \$16,256,330. Revenues from service charges will be 0.04% more than the 2014 Budget due mainly to an increase in ambulance fees, utility charges and program fees and a decrease in in-house engineering fees and plan check fees.

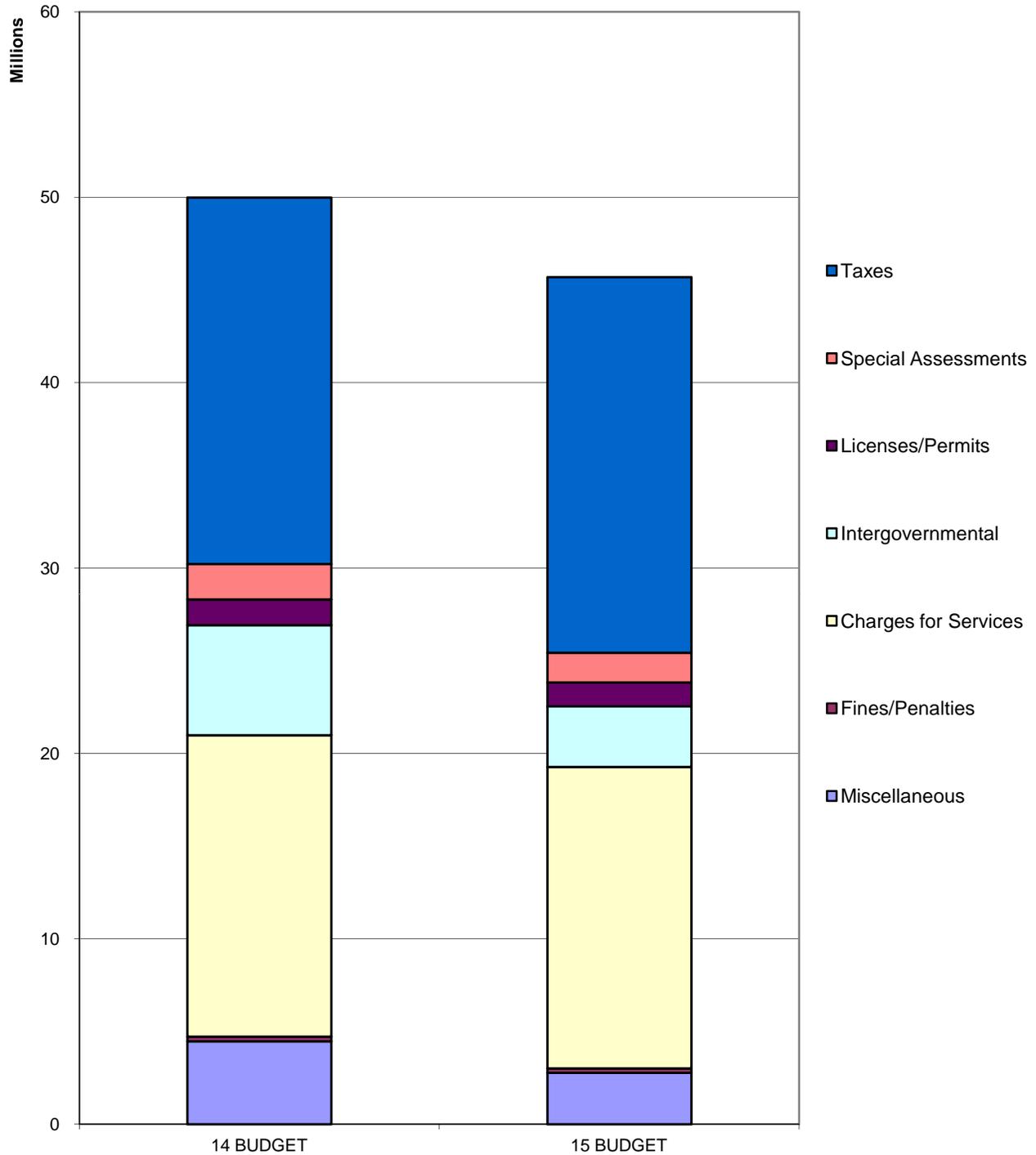
Fines and penalties consist of (1) the City's share of fines collected by the County for court actions, (2) false alarm fees and (3) revenue from drug forfeiture proceedings. All of these revenues are in the Operating Budget. In 2014 they total \$261,730 and in 2015 they will total \$237,600. Revenues from fines and penalties will be 9.2% less than budgeted for 2014 based upon average actual collections for 2010-2013.

Miscellaneous revenues include interest on investments, internal service charges, park availability charges, and water availability charges. Miscellaneous revenues consist of the following amounts:

	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2015 Budget</b>	<b>2015 Percent Change</b>
Operating Budget	\$2,139,720	\$2,084,920	\$2,179,170	4.5%
Capital Improvement Budget	820,202	2,303,610	549,200	-76.2%
Debt Service Budget	<u>14,532</u>	<u>82,930</u>	<u>54,750</u>	-34.0%
Totals	\$2,974,454	\$4,471,460	\$2,783,120	-37.8%

Internal information technology and fleet management charges account for 60.9% of the miscellaneous revenues budgeted for 2015. The major difference from 2014 is due to the projected sale of property budgeted in 2014 in the amount of \$2,000,000.

# ALL BUDGETARY FUNDS REVENUE SUMMARY



## REVENUE SUMMARY - ALL BUDGETARY FUNDS

	2013 ACTUAL	2014 BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
<b>Total By Source</b>				
Taxes	\$18,813,166	\$19,769,090	\$20,262,160	2.5%
Special Assessments	2,870,742	1,898,230	1,588,370	-16.3%
Licenses and Permits	1,271,107	1,389,880	1,291,570	-7.1%
Intergovernmental Revenue	23,023,643	5,936,500	3,269,760	-44.9%
Charges for Services	16,606,149	16,250,140	16,256,330	0.0%
Fines and Penalties	298,427	261,730	237,600	-9.2%
Miscellaneous	2,974,454	4,471,460	2,783,120	-37.8%
<b>Totals</b>	<b>\$65,857,688</b>	<b>\$49,977,030</b>	<b>\$45,688,910</b>	<b>-8.6%</b>
<b>Total By Fund</b>				
<b>Operating Budget:</b>				
Ambulance Service	\$2,943,622	\$2,754,920	\$2,723,790	-1.1%
Charitable Gambling Tax	27,135	30,000	27,200	-9.3%
Community Center	2,369,003	2,580,470	2,592,450	0.5%
Environmental Utility	2,322,600	2,416,500	2,490,190	3.0%
Fleet Management	935,302	960,780	979,400	1.9%
General	18,743,655	18,369,580	18,205,420	-0.9%
Information Technology	695,160	743,780	773,680	4.0%
Maplewood Area EDA	92,917	94,420	90,210	-4.5%
Police Services Fund	28,177	9,950	10,660	7.1%
Recreation Programs	644,874	693,450	701,490	1.2%
Recycling Program	638,311	703,890	644,570	-8.4%
Sanitary Sewer	5,269,696	4,910,300	4,928,500	0.4%
Street Light Utility	294,537	475,360	477,610	0.5%
Taste of Maplewood	8,909	13,330	12,980	-2.6%
Tree Preservation Fund	1,805	3,030	1,000	-67.0%
<b>Total Operating Budget</b>	<b>\$35,015,703</b>	<b>\$34,759,760</b>	<b>\$34,659,150</b>	<b>-0.3%</b>
<b>Capital Improvements Budget:</b>				
Capital Improvement Projects	\$182,515	\$177,230	\$482,790	172.4%
City Dump	16	0	0	N/A
Fire Station (3M site)	0	0	8,930	N/A
Fire Truck Replacement	49,863	54,300	4,880	-91.0%
Legacy Village Park Development District	16	50	50	0.0%
Legacy Village Tax Abatement District	1,830	4,990	4,990	0.0%
Park Development	387,786	283,650	504,000	77.7%
Police Department Expansion	263,459	2,020,000	0	-100.0%
Police Department Vehicles & Equipment	0	0	252,700	N/A
Public Safety Training Facility	1,499,409	3,110,000	0	-100.0%
Public Improvement Projects	19,656,713	0	671,670	N/A
Redevelopment	19,784	40,520	390	-99.0%
Right of Way	10,289	90	100	11.1%
Sewer Lift Station #14	(77)	0	0	N/A
Storm Cleanup	38,394	0	0	N/A
Tax Increment Economic Development District #1-5	(24,582)	0	0	N/A
Tax Increment Economic Development District #1-11	(318)	75,630	(2,410)	-103.2%
Tax Increment Economic Development District #1-12	6,774	0	0	N/A
Tax Increment Housing District #1-1	8	132,340	150,070	13.4%
Tax Increment Housing District #1-2	6	173,580	190,070	9.5%
Tax Increment Housing District #1-3	55,751	51,370	55,010	7.1%
Tax Increment Housing District #1-4	46,192	43,990	50,020	13.7%
Tax Increment Housing District #1-5	35,927	34,200	40,020	17.0%
Tax Increment Housing District #1-6	119,006	100,640	105,290	4.6%
Tax Increment Housing District #1-7	21,280	23,040	23,000	-0.2%
Tax Increment Housing District #1-8	68,564	65,110	65,430	0.5%
Tax Increment Housing District #1-10	1,783	124,930	174,700	39.8%
Trash Carts	0	0	78,320	N/A
Water Availability Charge - No. St. Paul	11,384	10,990	11,090	0.9%
Water Availability Charge - St. Paul	342,840	324,060	370,310	14.3%
<b>Total Capital Budget</b>	<b>\$22,794,612</b>	<b>\$6,850,710</b>	<b>\$3,241,420</b>	<b>-52.7%</b>
<b>Debt Service Budget:</b>				
Debt Service Fund	8,047,373	8,366,560	7,788,340	-6.9%
<b>Grand Total</b>	<b>\$65,857,688</b>	<b>\$49,977,030</b>	<b>\$45,688,910</b>	<b>-8.6%</b>

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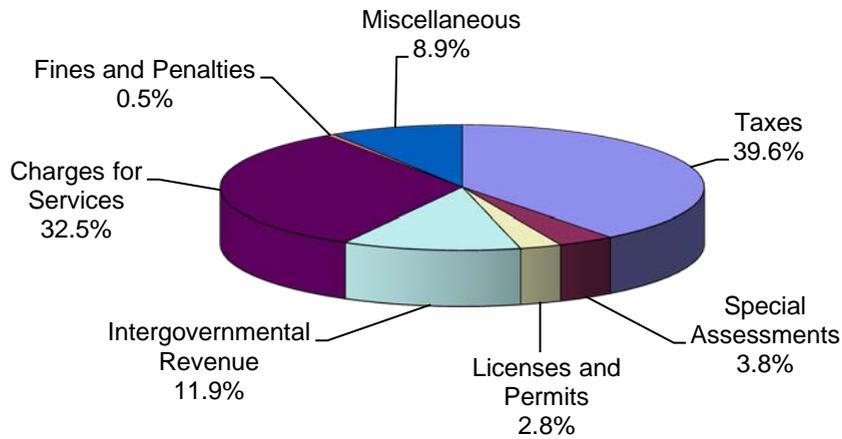
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**REVENUE SOURCES AS PERCENT OF TOTAL**

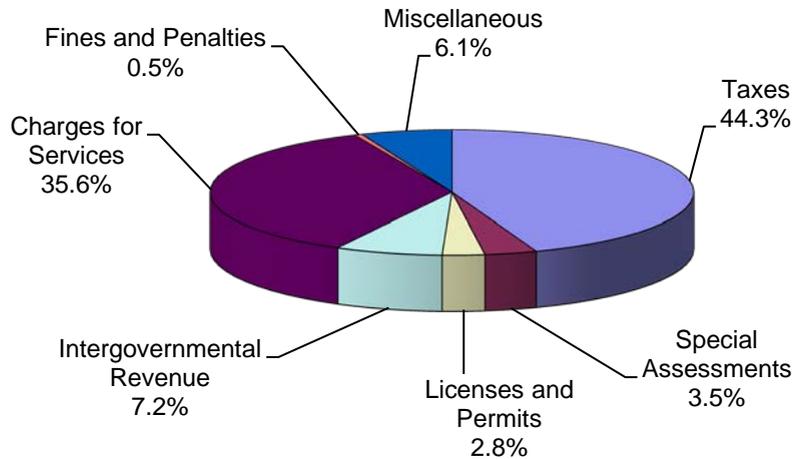
<u>SOURCE</u>	2014 BUDGET	PERCENT OF TOTAL	2015 BUDGET	PERCENT OF TOTAL
Taxes	\$19,769,090	39.6%	\$20,262,160	44.3%
Special Assessments	1,898,230	3.8%	1,588,370	3.5%
Licenses and Permits	1,389,880	2.8%	1,291,570	2.8%
Intergovernmental Revenue	5,936,500	11.9%	3,269,760	7.2%
Charges for Services	16,250,140	32.5%	16,256,330	35.6%
Fines and Penalties	261,730	0.5%	237,600	0.5%
Miscellaneous	4,471,460	8.9%	2,783,120	6.1%
Totals	<u>\$49,977,030</u>	<u>100.0%</u>	<u>\$45,688,910</u>	<u>100.0%</u>

# ALL BUDGETARY FUNDS REVENUE SUMMARY

## 2014 BUDGET



## 2015 BUDGET





**MAPLEWOOD**

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## EXPENDITURE ASSUMPTIONS

Personnel costs will increase by 0.8% over the 2014 Budget due to step increases and an increase in the cost of benefits.

Expenditures for commodities will be 1.9% less in 2015, or \$31,410.

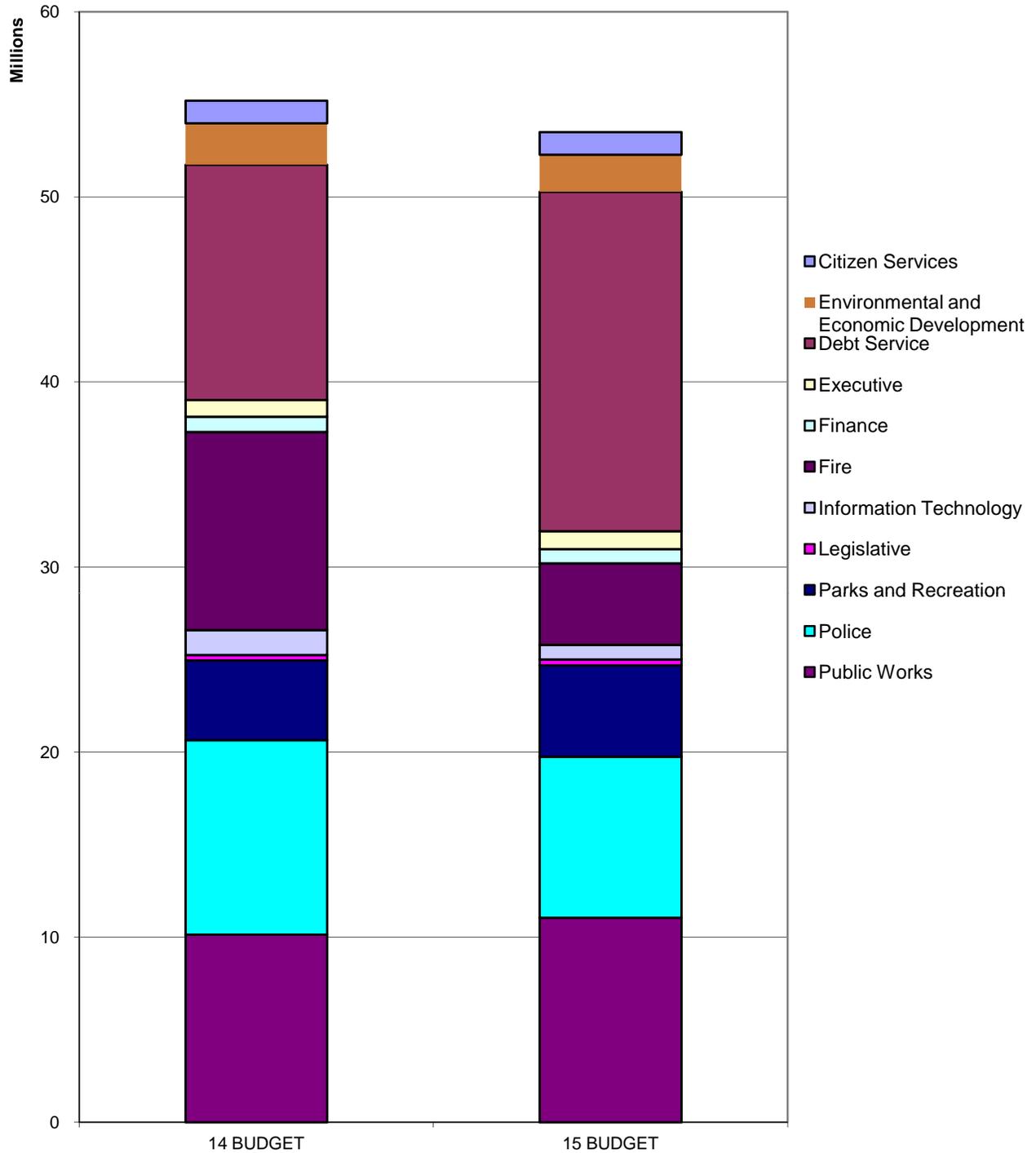
Contractual services costs for 2015 will be 3.7% more than 2014, or \$358,480.

Capital outlay and depreciation expenditures are anticipated to be 71.3% less than 2014 primarily due to costs associated with the East Metro Public Safety Training Facility and construction of the new Fire Station and Police Department expansion.

Expenditures for debt service will be 43.5% more in 2015 due to refunding bonds being issued in 2013 and 2014 resulting in called bonds totaling \$7,460,000 in 2015.

Miscellaneous expenditures will be 3.6% more than 2014, or \$32,220.

# ALL BUDGETARY FUNDS EXPENDITURE SUMMARY



**EXPENDITURE SUMMARY - ALL BUDGETARY FUNDS**

	2013 ACTUAL	2014 BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
<b>Total By Department</b>				
Citizen Services	\$1,180,663	\$1,226,870	\$1,252,880	2.1%
Environmental and Economic Development	1,972,817	2,241,120	2,006,500	-10.5%
Debt Service	10,736,886	12,709,480	18,327,210	44.2%
Executive	904,595	901,630	964,730	7.0%
Finance	850,719	821,790	782,440	-4.8%
Fire	5,333,901	10,699,420	4,398,770	-58.9%
Information Technology	711,219	775,670	787,250	1.5%
Legislative	193,428	302,570	323,890	7.0%
Parks and Recreation	3,897,142	4,299,800	4,931,590	14.7%
Police	9,869,433	10,507,790	8,678,780	-17.4%
Public Works	34,494,288	10,716,670	11,050,140	3.1%
Totals	\$70,145,091	\$55,202,810	\$53,504,180	-3.1%
<b>Total By Type</b>				
Personal Services	\$18,632,118	\$19,351,800	\$19,511,880	0.8%
Commodities	1,787,060	1,677,890	1,646,480	-1.9%
Contractual Services	9,702,711	9,769,080	10,127,560	3.7%
Capital Outlay and Depreciation	27,154,273	10,837,710	3,110,130	-71.3%
Debt Service	10,617,519	12,665,690	18,175,270	43.5%
Other Charges	2,251,410	900,640	932,860	3.6%
Totals	\$70,145,091	\$55,202,810	\$53,504,180	-3.1%
<b>Total By Fund</b>				
<b>Operating Budget:</b>				
Ambulance Service	\$2,352,932	\$2,439,940	\$2,477,030	1.5%
Charitable Gambling Tax	28,536	32,000	30,000	-6.3%
Community Center	2,559,630	2,554,800	2,628,910	2.9%
Environmental Utility	1,729,293	1,825,790	1,906,540	4.4%
Fleet Management	917,174	896,900	943,190	5.2%
General	18,455,671	18,656,020	18,469,330	-1.0%
Information Technology	711,219	775,670	787,250	1.5%
Maplewood Area EDA	12,871	115,180	137,370	19.3%
Police Services Fund	19,581	140	37,000	26328.6%
Recreation Programs	675,564	738,140	740,730	0.4%
Recycling Program	519,650	619,270	631,520	2.0%
Sanitary Sewer	4,104,201	4,273,270	4,525,100	5.9%
Street Light Utility	226,423	241,000	250,550	4.0%
Taste of Maplewood	25,938	29,330	32,480	10.7%
Tree Preservation	2,160	4,050	2,040	-49.6%
Total Operating Budget	\$32,340,843	\$33,201,500	\$33,599,040	1.2%
<b>Capital Improvements Budget:</b>				
Capital Improvement Projects	103,430	140,000	227,030	62.2%
City Dump	868	0	0	N/A
Fire Station (3M site)	0	0	7,140	N/A
Fire Truck Replacement	26,767	3,900	3,900	0.0%
Legacy Village Park Development District	42	40	40	0.0%
Legacy Village Tax Abatement District	4,862	3,990	3,990	0.0%
Park Development	12,928	318,200	828,200	160.3%
Pond Clean Out/Dredging	1,026	100,000	0	-100.0%
Police Department Expansion	2,039,771	6,272,920	0	-100.0%
Police Department Vehicles & Equipment	0	0	407,320	N/A
Public Safety Training Facility	754,989	2,318,790	0	-100.0%
Public Improvement Projects	23,609,078	0	0	N/A
Redevelopment	321	100,790	310	-99.7%
Right of Way	324	70	80	14.3%
Sewer Lift Station #14	236,794	0	0	N/A
Storm Cleanup	133,943	0	64,000	N/A
Tax Increment Economic Development District #1-5	(22,124)	0	0	N/A
Tax Increment Economic Development District #1-11	41,755	2,340	0	-100.0%
Tax Increment Economic Development District #1-12	66,998	0	0	N/A
Tax Increment Housing District #1-1	6,865	4,510	5,060	12.2%
Tax Increment Housing District #1-2	9,216	5,770	6,260	8.5%
Tax Increment Housing District #1-3	3,090	2,060	2,160	4.9%
Tax Increment Housing District #1-4	404	620	620	0.0%
Tax Increment Housing District #1-5	389	620	620	0.0%
Tax Increment Housing District #1-6	1,220	650	830	27.7%
Tax Increment Housing District #1-7	21,428	22,850	22,810	-0.2%
Tax Increment Housing District #1-8	65,432	61,000	61,290	0.5%
Tax Increment Housing District #1-10	2,033	116,540	163,250	40.1%
Trash Carts	0	0	610	N/A
Water Availability Charge - No. St. Paul	1,551	1,550	1,550	0.0%
Water Availability Charge - St. Paul	5,155	7,300	8,480	16.2%
Total Capital Budget	\$27,128,555	\$9,484,510	\$1,815,550	-80.9%
<b>Debt Service Budget:</b>				
Debt Service Fund	10,675,693	12,516,800	18,089,590	44.5%
Grand Total	\$70,145,091	\$55,202,810	\$53,504,180	-3.1%

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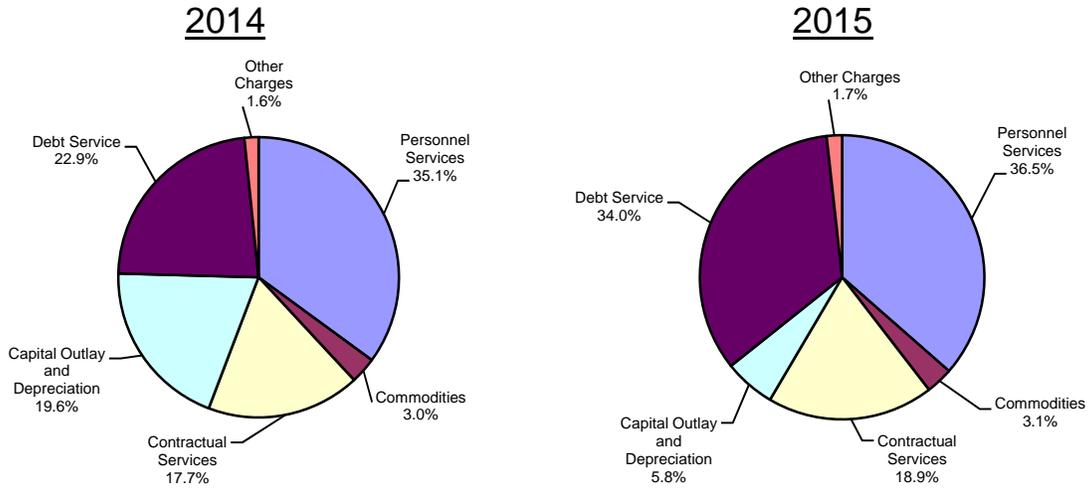
**EXPENDITURE TYPES BY DEPARTMENT AS PERCENT OF TOTAL**

<u>TYPE</u>	2014 BUDGET	PERCENT OF TOTAL	2015 BUDGET	PERCENT OF TOTAL
Personnel Services	\$19,351,800	35.1%	\$19,511,880	36.5%
Commodities	1,677,890	3.0%	1,646,480	3.1%
Contractual Services	9,769,080	17.7%	10,127,560	18.9%
Capital Outlay and Depreciation	10,837,710	19.6%	3,110,130	5.8%
Debt Service	12,665,690	22.9%	18,175,270	34.0%
Other Charges	900,640	1.6%	932,860	1.7%
Totals	<u>\$55,202,810</u>	<u>100.0%</u>	<u>\$53,504,180</u>	<u>100.0%</u>

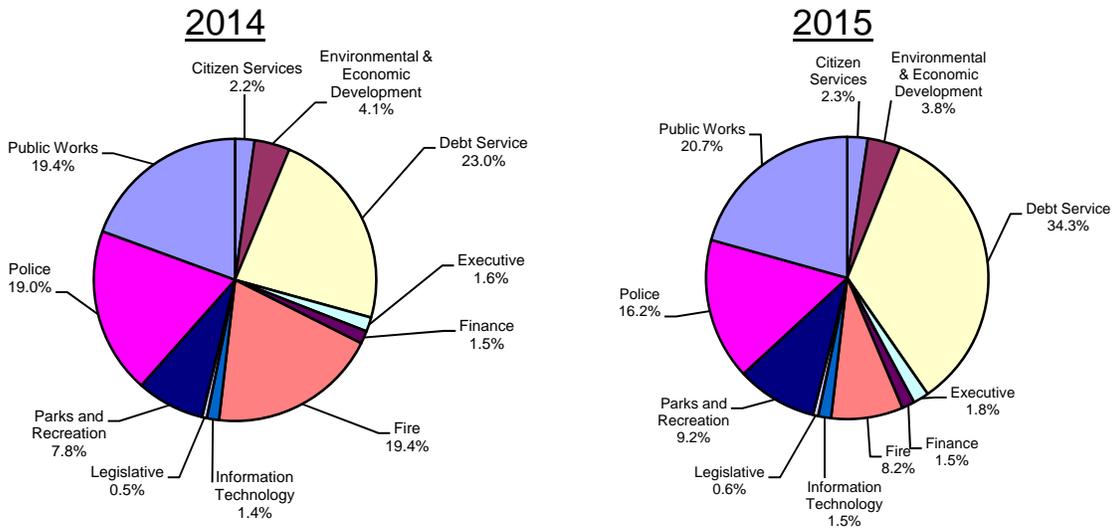
<u>DEPARTMENT</u>				
Citizen Services	\$ 1,226,870	2.2%	\$ 1,252,880	2.3%
Environmental & Economic Development	2,241,120	4.1%	2,006,500	3.8%
Debt Service	12,709,480	23.0%	18,327,210	34.3%
Executive	901,630	1.6%	964,730	1.8%
Finance	821,790	1.5%	782,440	1.5%
Fire	10,699,420	19.4%	4,398,770	8.2%
Information Technology	775,670	1.4%	787,250	1.5%
Legislative	302,570	0.5%	323,890	0.6%
Parks and Recreation	4,299,800	7.8%	4,931,590	9.2%
Police	10,507,790	19.0%	8,678,780	16.2%
Public Works	10,716,670	19.4%	11,050,140	20.7%
Totals	<u>\$55,202,810</u>	<u>100.0%</u>	<u>\$53,504,180</u>	<u>100.0%</u>

# ALL BUDGETARY FUNDS EXPENDITURE SUMMARY

## Type



## Department



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## POLICIES ON FUND BALANCES AND RETAINED EARNINGS

### OPERATING BUDGET:

**General Fund** – this is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The projected December 31, 2015 fund balance is equal to at least 40% of the budgeted 2015 operating revenues to provide working capital to finance operations between the semi-annual receipt of property tax and State aid revenues and to provide a reserve for emergencies.

### Special Revenue Funds

**Charitable Gambling Tax Fund** - this fund is used to hold charitable gambling taxes until they are allocated by the City Council based upon requests received. Consequently, the balance in this fund will fluctuate greatly.

**Maplewood Area EDA Fund** – this fund was established to assist with development and redevelopment parcels and initiatives. In 2011 it made a five year loan to Health East through the St. Paul Port Authorities Trillion BTU Program.

**Police Services Fund** - this fund was established to account for money that is legally restricted for police services. Most of the revenues for this fund are from confiscated money that is split between the city, county and state based on a statutory formula. The city's share is 70%. The balance in this fund will fluctuate greatly.

**Recreation Programs Fund** - the projected December 31, 2015 fund balance is \$24,032. Temporary deficits in this fund are financed by loans from other funds with an interest rate equal to the average rate earned on city investments.

**Taste of Maplewood Fund** - this fund accounts for expenses related to the annual July 4<sup>th</sup>/Taste of Maplewood city celebration.

**Tree Preservation Fund** - this fund accounts for tree removal permit fee revenue and tree replacement costs. The balance in this fund may fluctuate greatly.

### Enterprise Funds

**Ambulance Service Fund** – the projected 12-31-2015 cash deficit is \$1,210,868 with a receivable balance of over \$1,000,000. The deficit will be reduced gradually over the next several years.

## **POLICIES ON FUND BALANCES AND RETAINED EARNINGS (cont.)**

**Community Center Operations Fund** – the projected 12-31-2015 cash deficit is \$45,860. A restructuring of the programs and staff began in the fall of 2010.

**Environmental Utility Fund** – this fund accounts for the City's storm water management program and projects. The balance in the fund will fluctuate depending on projects and program activities. At 12-31-2015, the cash balance will be \$654,875.

**Recycling Program Fund** - the projected 12-31-2015 cash balance is \$226,165. This balance will be gradually reduced to 10% of the budgeted operating expenses over the next few years.

**Sanitary Sewer Fund** - the projected 12-31-2015 cash balance is \$3,704,879. Utility rates are usually set to provide working capital equal to approximately 10% of the annual budgeted expenses and to provide a reserve for future capital outlay. The balance in the fund will fluctuate depending on projects.

**Street Light Utility Fund** - the projected 12-31-2015 cash deficit is \$419,008. A rate increase was put into effect in 2013 to take care of the deficit and provide funding for future projects. The balance in the fund will fluctuate depending on projects.

### **Internal Service Funds**

**Fleet Management Fund** - internal service charges provide most revenues for this fund. Annual increases in the internal service charges are set to produce a small net income. This process is designed to produce a cash reserve equal to the amount of accumulated depreciation for replacement of vehicles and equipment as many fixed assets in this fund are in excess of five years old.

**Information Technology Fund** - the projected 12-31-2015 cash balance is \$97,701. Internal service charges are set to provide working capital equal to approximately 10% of the annual budgeted expenses and fund depreciation.

### **CAPITAL IMPROVEMENT BUDGET:**

The fund balances in the funds within the Capital Improvement Budget vary annually based upon the timing of construction projects. Normally the year-end fund balance is positive except for the Public Improvement Projects Funds which may have a temporary deficit pending the issuance of public improvement bonds.

### **DEBT SERVICE BUDGET:**

Debt service fund balances fluctuate annually in large part due to prepayment of deferred special assessments which cannot be forecasted. Annual tax levies for the debt service funds are adjusted based upon the amortization of the projected surplus or deficit for each bond issue.

**ALL BUDGETARY FUNDS  
BUDGETED CHANGES IN FUND BALANCE/RETAINED EARNINGS**

Total By Fund	BEGINNING	REVENUES	NET OTHER	EXPENDITURES	ENDING
	FUND BALANCE 01-01-15		INCREASES (DECREASES)		FUND BALANCE 12-31-15
<b>Operating Budget:</b>					
Ambulance Service	(\$201,068)	\$2,723,790	\$0	\$2,477,030	\$45,692
Charitable Gambling Tax	22,714	27,200	0	30,000	19,914
Community Center	7,391,422	2,592,450	0	2,628,910	7,354,962
Environmental Utility	23,360,461	2,490,190	(789,680)	1,906,540	23,154,431
Fleet Management	2,313,362	979,400	0	943,190	2,349,572
General	7,610,159	18,205,420	263,910	18,469,330	7,610,159
Information Technology	206,870	773,680	0	787,250	193,300
Maplewood Area EDA	237,288	90,210	0	137,370	190,128
Police Services Fund	88,051	10,660	0	37,000	61,711
Recreation Programs	63,272	701,490	0	740,730	24,032
Recycling Program	359,566	644,570	0	631,520	372,616
Sanitary Sewer	15,924,224	4,928,500	(309,700)	4,525,100	16,017,924
Street Light Utility	106,510	477,610	(561,000)	250,550	(227,430)
Taste of Maplewood	2	12,980	19,500	32,480	2
Tree Preservation Fund	1,031	1,000	0	2,040	(9)
<b>Total Operating Budget</b>	<b>\$57,483,864</b>	<b>\$34,659,150</b>	<b>(\$1,376,970)</b>	<b>\$33,599,040</b>	<b>\$57,167,004</b>
<b>Capital Improvements Budget:</b>					
Capital Improvement Projects	(\$8,520)	\$482,790	(\$250,000)	\$227,030	(\$2,760)
Fire Station (3M site)	893,189	8,930	0	7,140	894,979
Fire Truck Replacement	512,621	4,880	0	3,900	513,601
Legacy Village Park Development	4,905	50	0	40	4,915
Legacy Village Tax Abatement District	566,359	4,990	0	3,990	567,359
Park Development	728,713	504,000	(280,000)	828,200	124,513
Pond Clean Out/Dredging	24	0	0	0	24
Police Department Expansion	4	0	0	0	4
Police Department Vehicles & Equipment	0	252,700	157,000	407,320	2,380
Public Safety Training Facility	3	0	0	0	3
Public Improvement Projects	(7,289,483)	671,670	1,486,800	0	(5,131,013)
Redevelopment	38,644	390	0	310	38,724
Right of Way Fund	101,591	100	0	80	101,611
Sewer Lift Station No. 14	9,119	0	0	0	9,119
Storm Cleanup	73,085	0	64,000	64,000	73,085
Tax Increment Economic Development District #1-11	(241,034)	(2,410)	0	0	(243,444)
Tax Increment Economic Development District #1-12	(61,225)	0	0	0	(61,225)
Tax Increment Housing District #1-1	6,614	150,070	(144,120)	5,060	7,504
Tax Increment Housing District #1-2	8,667	190,070	(182,980)	6,260	9,497
Tax Increment Housing District #1-3	1,467	55,010	(51,570)	2,160	2,747
Tax Increment Housing District #1-4	2,284	50,020	(49,180)	620	2,504
Tax Increment Housing District #1-5	1,770	40,020	(39,170)	620	2,000
Tax Increment Housing District #1-6	28,864	105,290	(128,070)	830	5,254
Tax Increment Housing District #1-7	335	23,000	0	22,810	525
Tax Increment Housing District #1-8	43,042	65,430	0	61,290	47,182
Tax Increment Housing District #1-10	(29,823)	174,700	0	163,250	(18,373)
Trash Carts	32,085	78,320	(75,070)	610	34,725
Water Availability Charge - No. St. Paul	(26,450)	11,090	0	1,550	(16,910)
Water Availability Charge - St. Paul	533,193	370,310	(44,800)	8,480	850,223
<b>Total Capital Budget</b>	<b>(\$4,069,957)</b>	<b>\$3,241,420</b>	<b>\$462,840</b>	<b>\$1,815,550</b>	<b>(\$2,181,247)</b>
<b>Debt Service Budget:</b>					
Debt Service Fund	14,907,126	7,788,340	5,334,340	18,089,590	9,940,216
<b>Grand Total</b>	<b>\$68,321,033</b>	<b>\$45,688,910</b>	<b>\$4,420,210</b>	<b>\$53,504,180</b>	<b>\$64,925,973</b>

Note: The amounts listed in the column labeled NET OTHER INCREASES (DECREASES) consist of the following: transfers between funds, bond issue proceeds and credits arising from the transfer of depreciation expense to contributed capital.



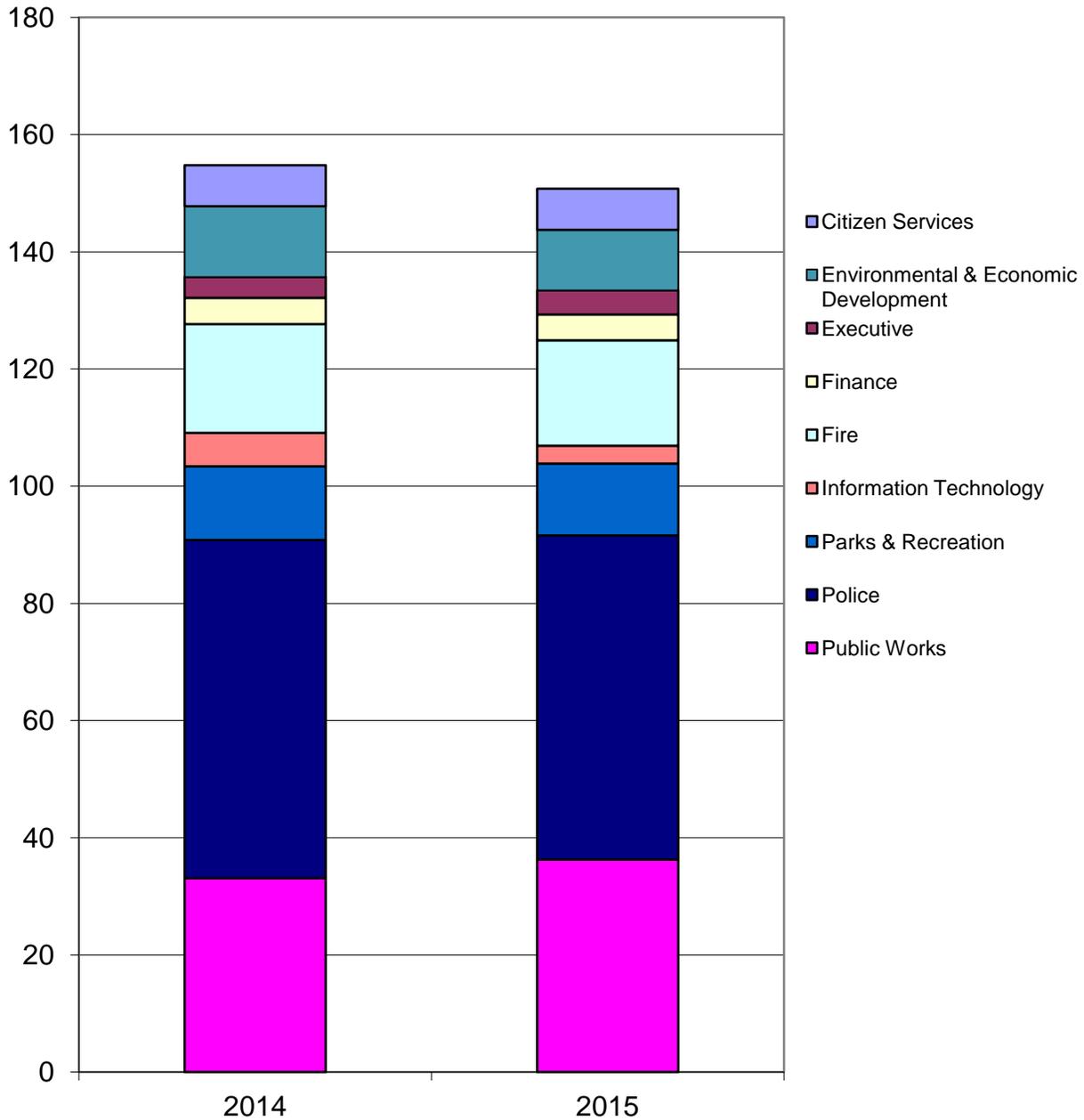
# MAPLEWOOD

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# SUMMARY OF PERSONNEL BY DEPARTMENT

## BUDGET FULL-TIME REGULAR EMPLOYEES



## SUMMARY OF PERSONNEL BY DEPARTMENT

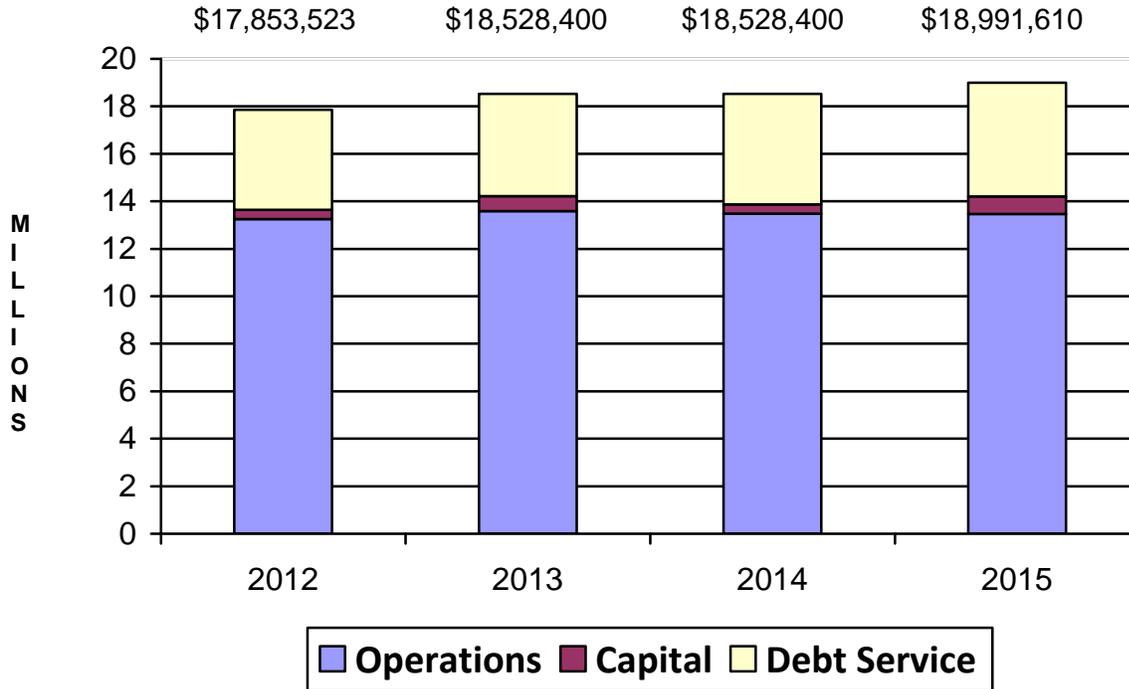
NUMBER OF BUDGETED REGULAR EMPLOYEES

DEPARTMENT	2014		2015	
	Full Time	Part Time*	Full Time	Part Time*
Citizen Services	7	3	7	4
Environmental & Economic Development	12	1	10	1
Executive	4	0	4	0
Finance	5	1	4	1
Fire	19	1	18	0
Information Technology	6	0	3	0
Parks & Recreation	13	9	12	7
Police	58	1	55	3
Public Works	33	1	36	0
<b>TOTALS*</b>	<b>155</b>	<b>18</b>	<b>151</b>	<b>15</b>

\* The number of regular part-time employees listed is after conversion to full-time equivalents. Employee totals do not include paid-per-call firefighters or reserve police officers.

### TAX LEVY 2012 - 2015

The city's tax levy has increased from \$17,853,523 in 2012 to \$18,991,610 in 2015. The average annual increase has been 2.1% for these years.



The 2015 tax levy is 2.5% above the 2014 levy. The following is a breakdown of increases and decreases in the tax levy payable in 2015:

	Tax Levy Amount	Increase/(Decrease)	
		Amount	Percent
Operations	\$13,464,520	\$(16,010)	(0.1)%
Capital Improvements	734,270	345,000	88.6%
Debt Service	4,792,820	134,220	2.9%
<b>Total</b>	<b>\$18,991,610</b>	<b>\$463,210</b>	<b>2.5%</b>

City taxes on a home in Maplewood whose value increased 19.3% to the pay 2015 median value of \$187,300 will be approximately \$789. This is an increase of \$110 from the 2014 median value home.

## TAX LEVY BY FUND

	<u>2014</u> <u>Levy</u>	<u>2015</u> <u>Levy</u>	<u>Change</u>	
			<u>Amount</u>	<u>Percent</u>
<b><u>Operations:</u></b>				
General Fund	\$12,330,530	\$12,469,520	\$138,990	1.1%
Ambulance Service Fund	450,000	335,000	(115,000)	-25.6%
Community Center Operations Fund	525,000	500,000	(25,000)	-4.8%
Recreation Programs Fund	175,000	160,000	(15,000)	-8.6%
<b><u>Capital Improvements:</u></b>				
Capital Improvement Projects Fund	180,000	140,000	(40,000)	-22.2%
Street Improvement Projects Fund	0	250,000	250,000	100.0%
Fire Truck Replacement Fund	50,000	0	(50,000)	-100.0%
Park Development Fund	30,000	0	(30,000)	-100.0%
Police Vehicle & Equipment Fund	0	255,000	255,000	100.0%
Redevelopment Fund	40,000	0	(40,000)	-100.0%
Economic Development Authority	89,270	89,270	0	0.0%
<b><u>Debt Service:</u></b>				
Debt Service Fund	4,658,600	4,792,820	134,220	2.9%
<b><u>Totals – All Funds</u></b>	<b>\$18,528,400</b>	<b>\$18,991,610</b>	<b>\$463,210</b>	<b>2.5%</b>

## CHANGES IN TAX BASE 2012 – 2015

The assessor's estimated taxable market values for 2012-2015 have been as follows:

2012	\$3,168,106,800	-9.9%
2013	\$3,149,493,400	-0.6%
2014	\$3,174,211,200	0.8%
2015	\$3,458,303,600	9.0% (estimate)

In Minnesota, the assessor's estimated taxable market values are reduced by different percentages depending on the property type to calculate a taxable value called tax capacity. For taxes payable in 2015 on a single-family home occupied by the owner with an assessor's estimated market value of \$600,000, the tax capacity is calculated as follows:

1% of the first \$500,000 in value = \$5,000
1.25% of the value above \$500,000 = \$1,250
Total tax capacity = \$6,250

For commercial and industrial property the tax capacity is calculated at 1.5% of the first 150,000 of market value and 2.0% of the market value above \$150,000. The table below lists the property class rates for taxes in 2012 through 2015.

### PROPERTY CLASS RATES – PERCENTAGE OF MARKET VALUE

<u>Property Type</u>	<u>Rate for 2012 Taxes</u>	<u>Rate for 2013 Taxes</u>	<u>Rates for 2014 Taxes</u>	<u>Rates for 2015 Taxes</u>
<b>Homestead</b>				
0 to \$500,000	1.00%	1.00%	1.00%	1.00%
Over \$500,000	1.25%	1.25%	1.25%	1.25%
<b>Non-Homestead (Single Family)</b>				
0 to \$500,000	1.00%	1.00%	1.00%	1.00%
Over \$500,000	1.25%	1.25%	1.25%	1.25%
<b>Apartments</b>				
Regular	1.25%	1.25%	1.25%	1.25%
<b>Commercial/Industrial</b>				
0 to \$150,000	1.50%	1.50%	1.50%	1.50%
Over \$150,000	2.00%	2.00%	2.00%	2.00%

## CHANGES IN TAX BASE 2012 – 2015

When the City of Maplewood levies property taxes, most of the amount levied is allocated to property owners based on the tax capacity of their property. (The open space and fire safety bond issue referendums approved levies are on the market value of their property.) The total tax capacity of all property in Maplewood for 2012-2015 has been as follows:

2012	\$39,582,567	-9.0%
2013	\$37,147,172	-6.2%
2014	\$36,995,640	-0.4%
2015	\$40,135,536	8.5% (estimate)

The amounts listed include real estate and personal property such as electric substations. Also, the amounts are after adjustments for tax increment districts and fiscal disparities. The adjustment for tax increment districts reduces the tax base for the value of new development in a specified area. This allows the city to use the additional property taxes generated by the development to pay for certain expenses. Beginning in 2012, the market value homestead credit was replaced with an exclusion on homestead property equal to 40% of the 1<sup>st</sup> \$76,000 of market value less 9% of value over \$76,000 but less than \$413,800. The total tax capacity amounts listed above are reduced for the exclusion.

The adjustment in tax base for fiscal disparities provides for sharing throughout the Twin Cities metropolitan area, 40% of the growth in commercial and industrial tax base values. The 40% growth is contributed to an area-wide tax base pool. A distribution index, based on the factors of population and property market value per capita, is used to allocate the area-wide tax base pool back to each taxing district. The following table provides a breakdown of Maplewood's tax base values:

TAX CAPACITY	2012	2013	2014	2015 Estimate
Real Estate	\$40,924,525	\$38,133,717	\$38,459,635	\$41,535,481
Personal Property	528,593	570,443	575,514	596,184
Tax Increment Districts	<u>(453,775)</u>	<u>(259,568)</u>	<u>(862,151)</u>	<u>(632,103)</u>
Sub-Total	40,999,343	38,444,592	38,172,998	41,499,562
Fiscal Disparities:				
Contribution	(6,832,028)	(6,508,036)	(6,484,969)	(6,639,040)
Distribution	<u>5,415,252</u>	<u>5,210,616</u>	<u>5,307,611</u>	<u>5,275,014</u>
Total Tax Capacity	39,582,567	37,147,172	36,995,640	40,135,536

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## CHANGES IN TAX RATES 2012 – 2015

When the City of Maplewood levies property taxes, most of the amount levied is allocated to property owners based on the tax capacity of their property. (The open space and fire safety bond issue referendums approved levies are on the market value of their property.) In order to allocate the tax levy, a percentage is calculated by dividing the tax levy amount by the tax capacity of the city's tax base. This rate is then applied to the tax capacity of property to determine the amount of taxes due. The 2012-2015 tax capacity rates for the city property tax levy has been as follows:

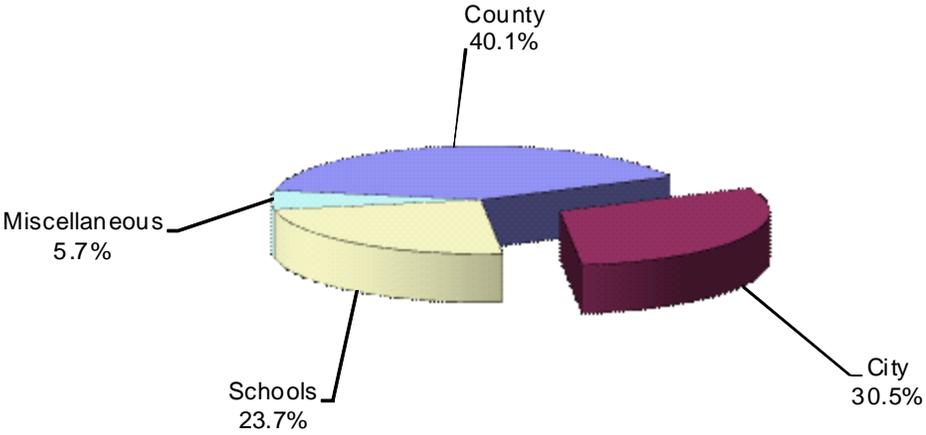
2012 – 44.056%
2013 – 48.659%
2014 – 48.378%
2015 – 46.306% (estimate)

Part of the city's tax levy each year is for principal and interest payments on the open space and fire safety bond issues that were approved in referendums. The tax levies for these bond issues are allocated to property owners based on the market value of their property. In order to allocate these tax levies, a percentage is calculated by dividing the tax levy amount by the market value of the city's tax base. This rate is then applied to the market value of property to determine the amount of taxes due. The 2012-2015 market value tax rates for the city property tax levy have been as follows:

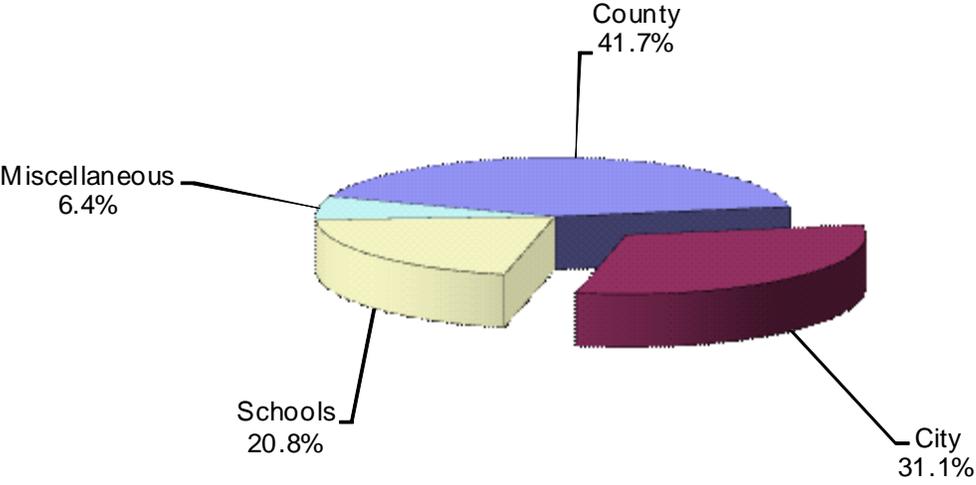
2012 – .02045%
2013 – .02227%
2014 – .01965%
2015 – .00870% (estimate)

City property taxes are a small proportion of total tax bill for property owners. In Minnesota, property taxes are also levied by school districts, counties and miscellaneous special taxing districts such as watersheds, regional transit commissions and the Metropolitan Council. The property tax bill for each property owner is equal to each taxing district's tax rate multiplied by the property value and then added together. The pie graphs on the next page indicate what portion city taxes have been of the total for 2013 and 2014.

# CITY PORTION OF PROPERTY TAXES



**2014 ACTUAL**



**2013 ACTUAL**

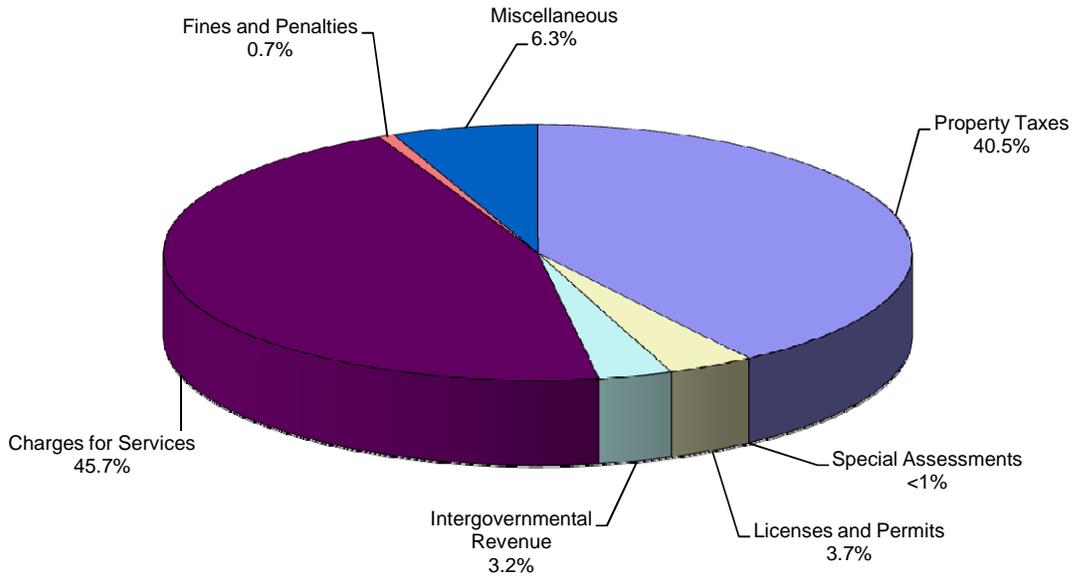


MAPLEWOOD

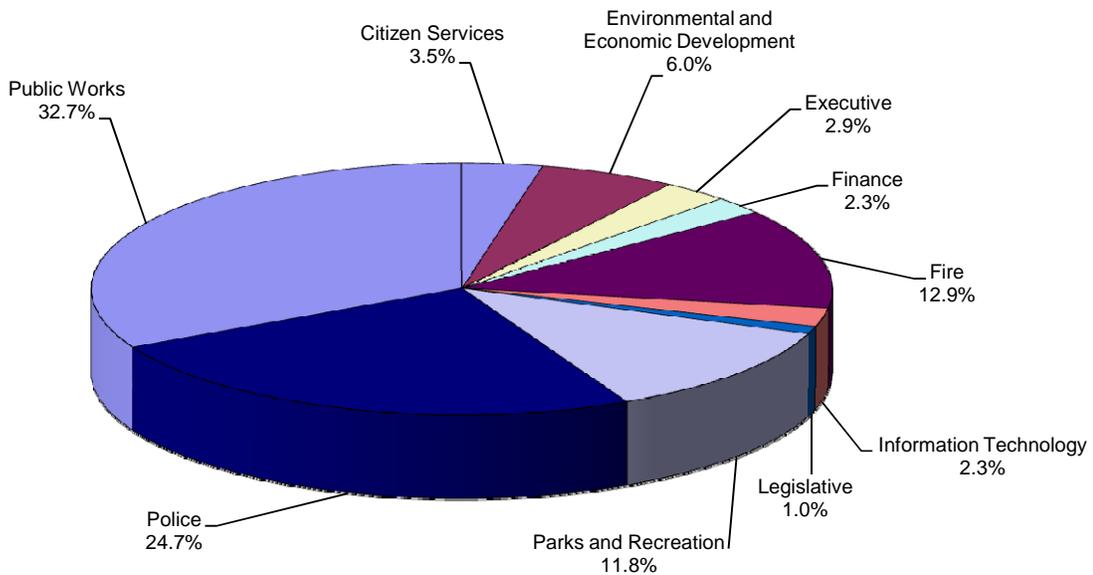
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# 2015 OPERATING BUDGET Summary of Revenues and Expenditures



**Revenues by Source  
\$34.7 Million**



**Expenditures by Department  
\$33.6 Million**

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**2015 OPERATING BUDGET  
REVENUE SOURCES AS PERCENT OF TOTAL**

<u>SOURCE</u>	2014 BUDGET	PERCENT OF TOTAL	2015 BUDGET	PERCENT OF TOTAL
Property Taxes	\$14,041,250	40.4%	\$14,020,460	40.5%
Special Assessments	22,490	0.1%	400	0.0%
Licenses and Permits	1,389,880	4.0%	1,291,570	3.7%
Intergovernmental Revenue	1,023,010	2.9%	1,105,590	3.2%
Charges for Services	15,936,480	45.8%	15,824,360	45.7%
Fines and Penalties	261,730	0.8%	237,600	0.7%
Miscellaneous	2,084,920	6.0%	2,179,170	6.3%
Totals	<u>\$34,759,760</u>	<u>100.0%</u>	<u>\$34,659,150</u>	<u>100.0%</u>

**2015 OPERATING BUDGET**  
**EXPENDITURE TYPES BY DEPARTMENT AS PERCENT OF TOTAL**

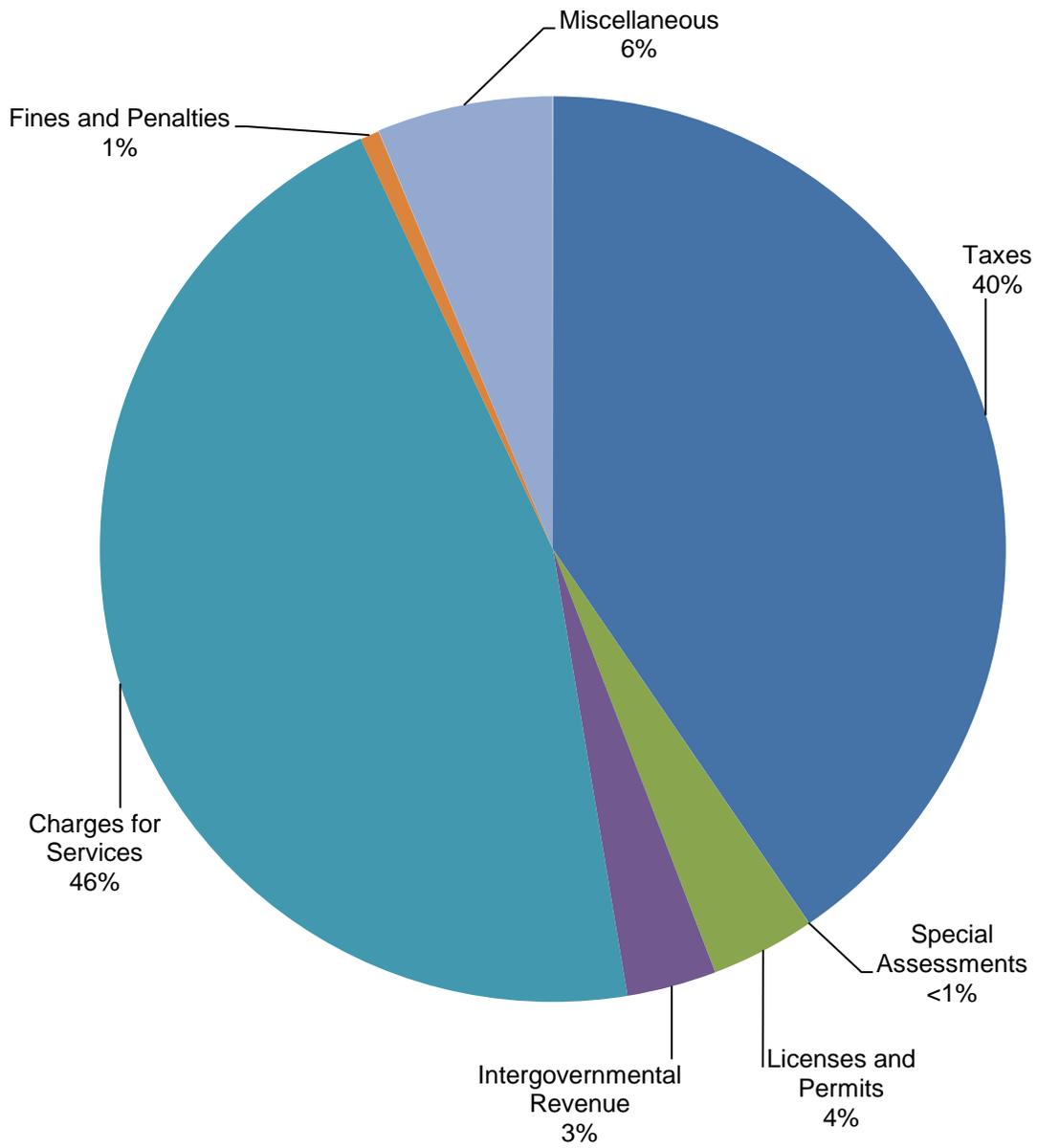
<u>TYPE</u>	2014 BUDGET	PERCENT OF TOTAL	2015 BUDGET	PERCENT OF TOTAL
Personnel Services	\$19,351,800	58.3%	\$19,511,880	58.1%
Commodities	1,677,890	5.1%	1,646,480	4.9%
Contractual Services	9,628,600	29.0%	9,938,000	29.6%
Capital Outlay and Depreciation	1,722,000	5.2%	1,666,780	5.0%
Other Charges	821,210	2.5%	835,900	2.5%
Totals	<u>\$33,201,500</u>	<u>100.0%</u>	<u>\$33,599,040</u>	<u>100.0%</u>
 <u>DEPARTMENT</u>				
Citizen Services	\$1,186,870	3.6%	\$1,187,660	3.5%
Environmental and Economic Development	2,140,330	6.4%	2,005,580	6.0%
Executive	901,630	2.7%	964,730	2.9%
Finance	781,510	2.4%	757,160	2.3%
Fire	4,285,960	12.9%	4,330,700	12.9%
Information Technology	775,670	2.3%	787,250	2.3%
Legislative	302,570	0.9%	323,890	1.0%
Parks and Recreation	3,881,560	11.7%	3,973,350	11.8%
Police	8,341,640	25.1%	8,296,680	24.7%
Public Works	10,603,760	31.9%	10,972,040	32.7%
Totals	<u>\$33,201,500</u>	<u>100.0%</u>	<u>\$33,599,040</u>	<u>100.0%</u>

## OPERATING BUDGET REVENUE SUMMARY

<u>Total By Source</u>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Taxes	\$13,583,799	\$13,738,630	\$14,041,250	\$14,020,460	-0.1%
Special Assessments	26,081	1,034	22,490	400	-98.2%
Licenses and Permits	1,508,354	1,260,940	1,389,880	1,291,570	-7.1%
Intergovernmental Revenue	1,108,508	1,303,269	1,023,010	1,105,590	8.1%
Charges for Services	15,397,153	16,273,683	15,936,480	15,824,360	-0.7%
Fines and Penalties	281,439	298,427	261,730	237,600	-9.2%
Miscellaneous	2,470,843	2,139,720	2,084,920	2,179,170	4.5%
<b>Totals</b>	<b>\$34,376,177</b>	<b>\$35,015,703</b>	<b>\$34,759,760</b>	<b>\$34,659,150</b>	<b>-0.3%</b>
<u>Total By Fund</u>					
Ambulance Service	\$2,581,675	\$2,943,622	\$2,754,920	\$2,723,790	-1.1%
Charitable Gambling Tax	27,185	27,135	30,000	27,200	-9.3%
Community Center	2,379,350	2,369,003	2,580,470	2,592,450	0.5%
Environmental Utility	2,105,872	2,322,600	2,416,500	2,490,190	3.0%
Fleet Management	976,276	935,302	960,780	979,400	1.9%
General	18,688,380	18,743,655	18,369,580	18,205,420	-0.9%
Information Technology	651,326	695,160	743,780	773,680	4.0%
Maplewood Area EDA	189,099	92,917	94,420	90,210	-4.5%
Police Services	18,762	28,177	9,950	10,660	7.1%
Recreation Programs	698,682	644,874	693,450	701,490	1.2%
Recycling Program	520,346	638,311	703,890	644,570	-8.4%
Sanitary Sewer	5,246,710	5,269,696	4,910,300	4,928,500	0.4%
Street Light Utility	288,366	294,537	475,360	477,610	0.5%
Taste of Maplewood	3,449	8,909	13,330	12,980	-2.6%
Tree Preservation Fund	700	1,805	3,030	1,000	-67.0%
<b>Totals</b>	<b>\$34,376,177</b>	<b>\$35,015,703</b>	<b>\$34,759,760</b>	<b>\$34,659,150</b>	<b>-0.3%</b>

# OPERATING BUDGET

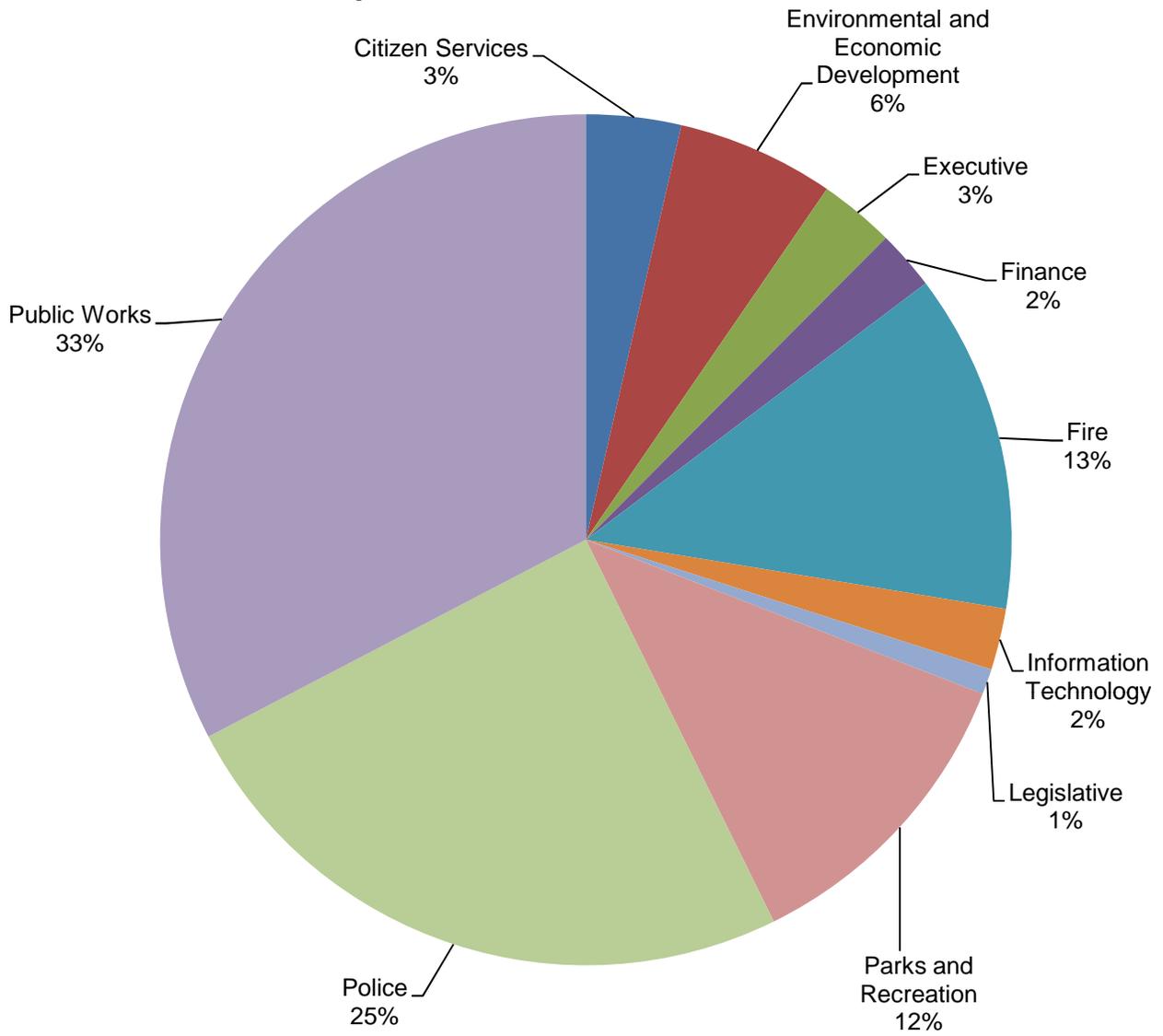
## Revenues for 2015



## OPERATING BUDGET EXPENDITURE SUMMARY

<u>Total By Department</u>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Citizen Services	\$1,089,961	\$1,155,443	\$1,186,870	\$1,212,880	2.2%
Environmental and Economic Development	1,934,859	1,972,496	2,140,330	2,005,580	-6.3%
Executive	827,269	904,595	901,630	964,730	7.0%
Finance	702,244	743,043	781,510	757,160	-3.1%
Fire	3,984,214	4,206,175	4,285,960	4,330,700	1.0%
Information Technology	724,773	711,219	775,670	787,250	1.5%
Legislative	186,562	193,428	302,570	323,890	7.0%
Parks and Recreation	3,803,090	3,781,825	3,881,560	3,973,350	2.4%
Police	7,993,929	8,213,247	8,341,640	8,271,460	-0.8%
Public Works	10,153,236	10,459,372	10,603,760	10,972,040	3.5%
<b>Totals</b>	<b>\$31,400,137</b>	<b>\$32,340,843</b>	<b>\$33,201,500</b>	<b>\$33,599,040</b>	<b>1.2%</b>
<u>Total By Classification</u>					
Personnel Services	\$18,479,816	\$18,632,118	\$19,351,800	\$19,511,880	0.8%
Commodities	1,486,585	1,785,798	1,677,890	1,646,480	-1.9%
Contractual Services	8,698,030	9,279,168	9,628,600	9,938,000	3.2%
Capital Outlay and Depreciation	1,715,436	1,841,014	1,722,000	1,666,780	-3.2%
Other Charges	1,020,270	802,745	821,210	835,900	1.8%
<b>Totals</b>	<b>\$31,400,137</b>	<b>\$32,340,843</b>	<b>\$33,201,500</b>	<b>\$33,599,040</b>	<b>1.2%</b>
<u>Total By Fund</u>					
Ambulance Service	\$2,244,532	\$2,352,932	\$2,439,940	\$2,477,030	1.5%
Charitable Gambling Tax	24,027	28,536	32,000	30,000	-6.3%
Community Center	2,554,418	2,559,630	2,554,800	2,628,910	2.9%
Environmental Utility	1,926,163	1,729,293	1,825,790	1,906,540	4.4%
Fleet Management	865,193	917,174	896,900	943,190	5.2%
General	17,615,278	18,455,671	18,656,020	18,469,330	-1.0%
Information Technology	724,773	711,219	775,670	787,250	1.5%
Maplewood Area EDA	14,789	12,871	115,180	137,370	19.3%
Police Services	321	19,581	140	37,000	26328.6%
Recreation Programs	725,654	675,564	738,140	740,730	0.4%
Recycling Program	557,168	519,650	619,270	631,520	2.0%
Sanitary Sewer	3,916,117	4,104,201	4,273,270	4,525,100	5.9%
Street Light Utility	210,131	226,423	241,000	250,550	4.0%
Taste of Maplewood	18,136	25,938	29,330	32,480	10.7%
Tree Preservation	3,437	2,160	4,050	2,040	-49.6%
<b>Totals</b>	<b>\$31,400,137</b>	<b>\$32,340,843</b>	<b>\$33,201,500</b>	<b>\$33,599,040</b>	<b>1.2%</b>

# OPERATING BUDGET Expenditures for 2015



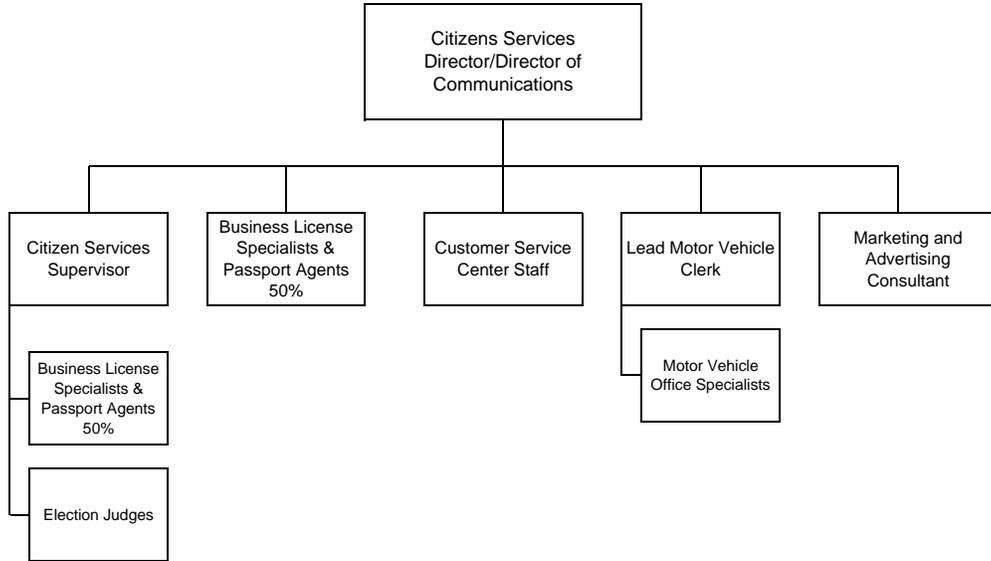
**OPERATING BUDGET**  
EXPENDITURES BY PROGRAM - DESCENDING ORDER FOR 2015 BUDGET

DEPARTMENT	CODE	PROGRAM	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	2015 PERCENT CHANGE
POLICE	402	Police Services	\$5,773,712	\$6,087,523	\$6,149,940	\$6,362,840	3.5%
PUBLIC WORKS	508	Sanitary Sewer Oper.	3,916,117	4,104,201	4,273,270	4,525,100	5.9%
PARKS & REC	61X	Community Center Oper.	2,554,418	2,559,630	2,554,800	2,628,910	2.9%
FIRE	403	Emer. Medical Services	2,023,964	2,140,902	2,227,910	2,262,940	1.6%
FIRE	404	Fire Suppression	1,341,361	1,412,658	1,386,400	1,416,610	2.2%
PUBLIC WORKS	512	Storm Sewer Maint.	1,416,997	1,184,860	1,180,950	1,281,150	8.5%
POLICE	401	Adminstration	913,086	935,984	973,350	1,066,230	9.5%
PUBLIC WORKS	509	Fleet Management	865,193	917,174	896,900	943,190	5.2%
PUBLIC WORKS	602	Park Maintenance	930,819	879,628	860,360	854,450	-0.7%
POLICE	409	Investigations	1,261,694	1,146,666	1,171,620	842,390	-28.1%
INFO TECH	118	I.T. Services	724,773	711,219	775,670	787,250	1.5%
CITIZEN SERVICES	301	Adminstration	591,238	658,827	749,670	767,050	2.3%
PARKS & REC	603	Recreation Programs	725,654	675,564	738,140	740,730	0.4%
PUBLIC WORKS	502	Street Maintenance	800,494	733,863	728,840	732,880	0.6%
PUBLIC WORKS	503	Engineering	748,927	759,842	753,510	646,930	-14.1%
ENV & ECON DEV	706	Recycling	557,167	519,650	619,270	631,520	2.0%
PUBLIC WORKS	115	Building Operations	531,791	644,346	571,520	576,350	0.8%
FIRE	411	Adminstration	528,988	560,027	575,540	554,340	-3.7%
PUBLIC WORKS	514	Snow and Ice Control	349,085	452,149	466,970	481,570	3.1%
ENV & ECON DEV	703	Building Inspections	488,572	491,974	480,020	472,310	-1.6%
ENV & ECON DEV	702	Planning	497,073	523,364	559,410	438,430	-21.6%
FINANCE	202	Finance Services	406,803	436,293	440,580	420,250	-4.6%
EXECUTIVE	102	Adminstration	343,837	387,722	378,010	407,570	7.8%
CITIZEN SERVICES	303	Deputy Registrar	400,113	405,574	337,290	345,600	2.5%
ENV & ECON DEV	701	Adminstration	279,704	282,190	293,710	344,580	17.3%
FINANCE	201	Adminstration	295,193	306,750	340,930	336,910	-1.2%
EXECUTIVE	116	HR Adminstration	264,253	297,636	287,150	321,700	12.0%
PARKS & REC	604	Nature Center	255,823	258,619	280,410	287,210	2.4%
PUBLIC WORKS	513	Street Sweeping	190,122	202,127	266,990	270,660	1.4%
PUBLIC WORKS	501	Adminstration	193,560	205,914	204,850	251,170	22.6%
PUBLIC WORKS	506	Street Lights and Signals	210,131	226,423	241,000	250,550	4.0%
EXECUTIVE	103	Legal Services	211,683	214,146	220,050	229,540	4.3%
PARKS & REC	601	Adminstration	161,379	183,485	204,810	209,200	2.1%
PUBLIC WORKS	516	Forestry	0	148,846	158,600	158,040	-0.4%
LEGISLATIVE	101	City Council	146,686	144,870	153,240	154,370	0.7%
LEGISLATIVE	000	Maplewood Area EDA	14,789	12,871	115,180	137,370	19.3%
FIRE	405	Fire Prevention	82,650	84,982	85,730	86,940	1.4%
ENV & ECON DEV	707	Code Enforcement	64,859	107,192	141,690	75,720	-46.6%
PARKS & REC	605	Open Space Mgmt.	64,749	71,070	74,040	75,100	1.4%
CITIZEN SERVICES	304	Elections	80,474	65,104	70,580	67,750	-4.0%
ENV & ECON DEV	704	Public Health Inspections	47,484	48,127	46,230	43,020	-6.9%
CITIZEN SERVICES	000	Taste of Maplewood	18,136	25,938	29,330	32,480	10.7%
PARKS & REC	606	Ice Arena Operations	37,630	31,298	25,310	30,160	19.2%
LEGISLATIVE	000	Chaitable Gambling	24,028	28,536	32,000	30,000	-6.3%
FIRE	413	Emergency Mgmt.	7,250	7,606	10,380	9,870	-4.9%
EXECUTIVE	114	Safety	7,496	5,092	16,420	5,920	-63.9%
LEGISLATIVE	105	Police Civil Service Comm.	0	6,644	2,150	2,150	0.0%
PARKS & REC	000	Tree Preservation	3,437	2,159	4,050	2,040	-49.6%
LEGISLATIVE	108	Human Rights Comm.	1,060	507	0	0	N/A
FINANCE	203	Ambulance Billing	248	0	0	0	N/A
POLICE	407	Animal Control	45,437	43,075	46,730	0	-100.0%
			<b>\$31,400,137</b>	<b>\$32,340,843</b>	<b>\$33,201,500</b>	<b>\$33,599,040</b>	<b>1.2%</b>

CITY OF MAPLEWOOD

# CITIZEN SERVICES

## ORGANIZATION CHART

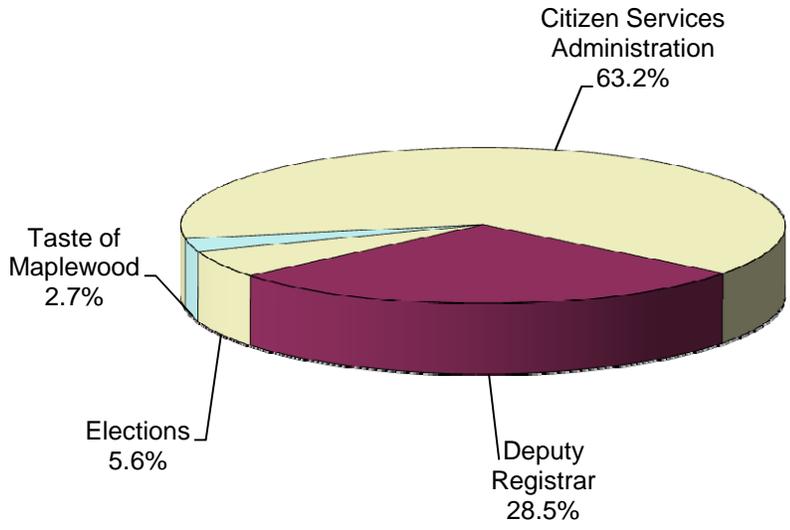


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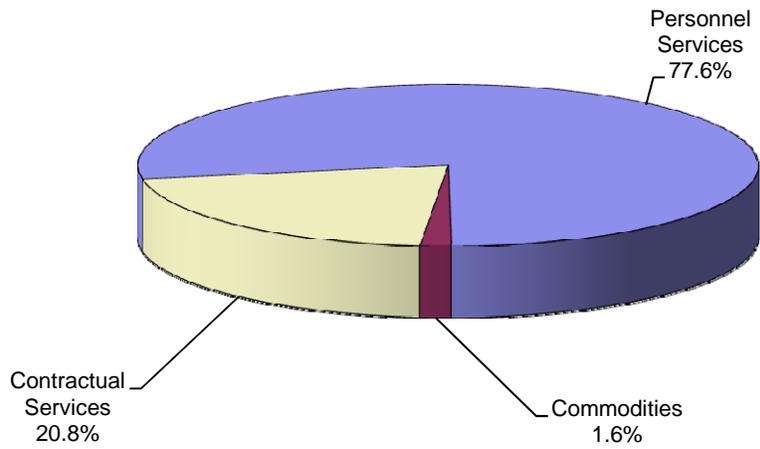
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# CITIZEN SERVICES BUDGET 2015

## Total By Program

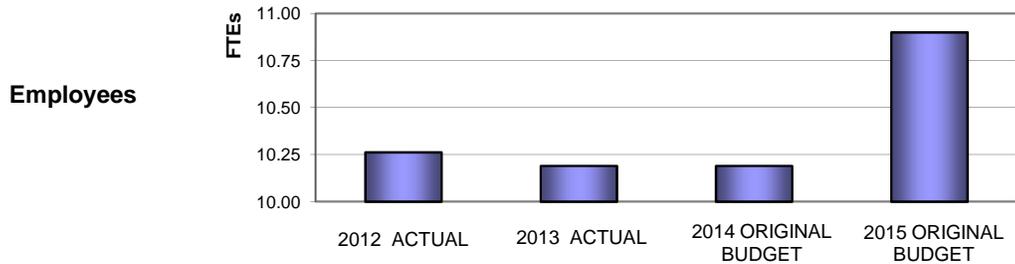
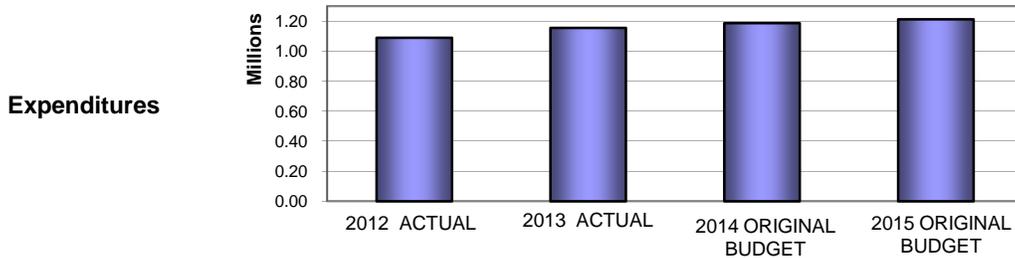


## Total By Classification



**CITIZEN SERVICES  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Citizen Services Administration	\$591,238	\$658,827	\$749,670	\$767,050	2.3%
Deputy Registrar	400,113	405,574	337,290	345,600	2.5%
Elections	80,474	65,104	70,580	67,750	-4.0%
Taste of Maplewood	18,136	25,938	29,330	32,480	10.7%
<b>Totals</b>	<b>1,089,961</b>	<b>1,155,443</b>	<b>1,186,870</b>	<b>1,212,880</b>	<b>2.2%</b>
<b>Total By Classification</b>					
Personnel Services	869,165	871,320	884,210	941,550	6.5%
Commodities	17,619	21,017	19,500	19,450	-0.3%
Contractual Services	200,063	260,413	283,160	251,880	-11.0%
Capital Outlay and Depreciation	0	0	0	0	N/A
Other Charges	3,114	2,693	0	0	N/A
<b>Totals</b>	<b>1,089,961</b>	<b>1,155,443</b>	<b>1,186,870</b>	<b>1,212,880</b>	<b>2.2%</b>
<b>Total By Fund</b>					
General Fund	1,071,825	1,129,505	1,157,540	1,180,400	2.0%
Taste of Maplewood	18,136	25,938	29,330	32,480	10.7%
<b>Totals</b>	<b>\$1,089,961</b>	<b>\$1,155,443</b>	<b>\$1,186,870</b>	<b>\$1,212,880</b>	<b>2.2%</b>
<b>Number of Employees (FTE)</b>	<b>10.26</b>	<b>10.19</b>	<b>10.19</b>	<b>10.90</b>	<b>7.0%</b>





# MAPLEWOOD

*Together We Can*

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## CITIZEN SERVICES

### MISSION STATEMENT

To maintain records, administer elections, issue all licenses and passports in a timely and efficient manner and provide citizens with requested data.

To promote the City through print and media and assist other departments in promoting their activities and programs through innovative advertising, online ads, email and print newsletters to Maplewood and surrounding areas.

### 2015 OBJECTIVES

1. 100% of completed council agendas and agenda packets provided 4 days in advance of meetings and 100% of legal notices prepared, posted and or published with legal deadlines.
2. Manage the production of the Maplewood Living and other city publications keeping the public informed of progress, events and the overall story of the city. Continue to work with local and surrounding businesses showcasing their offerings and increase the use of social networking for marketing and advertising purposes.
3. Work with all departments to manage the record keeping of all contracts and agreements for required retention purposes and for improved transparency.
4. Facilitate updates and republications to the City Code of Ordinances through Municipal Code on a bi-annual basis or as needed.
5. Revise the Records Retention Schedule reflecting changes in the 2014 legislative session and provide departments with updated laws and practices on records retention practices.
6. Continue working with local auto dealers, banks and credit unions in Maplewood and surrounding areas performing their deputy registrar work.
7. Conduct the 2015 Local Election cycle implementing the use of the new election equipment and conduct educational open houses for voters to view the new equipment.
8. Serve as the Department liaison for Human Rights Commission assisting the Commission in projects and events as needed.
9. Conduct the annual July 4<sup>th</sup> "Lite It Up" fireworks event at Hazelwood Park securing vendors and sponsors to help with the cost of the event.

**Department: Citizen Services**  
**Program: Administration**

**Fund # : 101**  
**Program # : 301**

**Program Description**

To maintain accurate and complete permanent city records, to manage the issuance and processing of business licenses and permits in a timely and efficient manner, produce the Maplewood Monthly to keep the citizenry informed and provide marketing and advertising expertise to all city departments and to oversee the general management to all department operations.

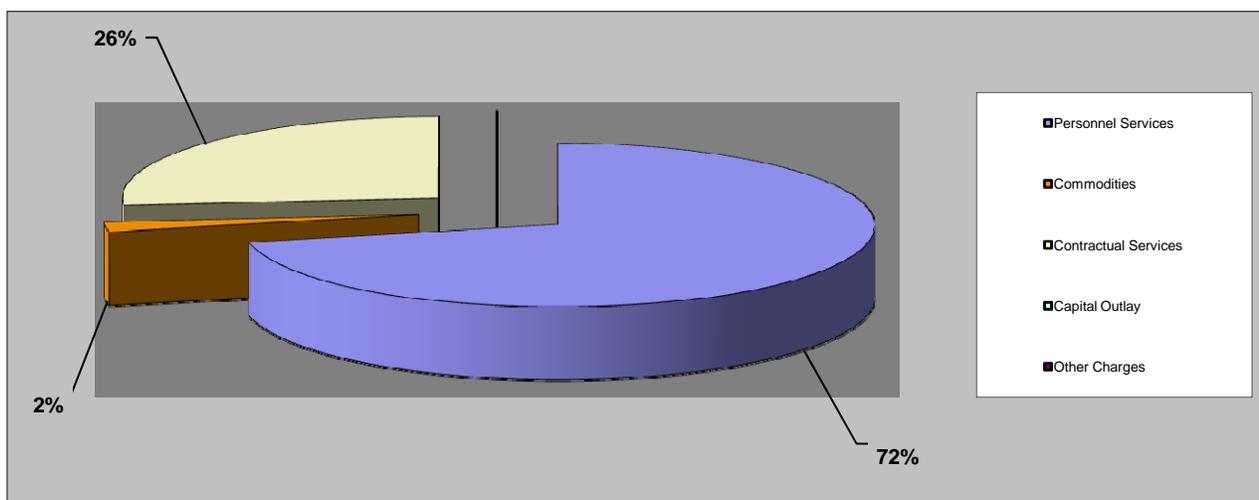
**Program Expenditure Highlights**

The increase in personnel services is due to the reallocation of some hours from the Police Administration program to the Citizen Services Administration program, pay increases, and an increase in the cost of benefits.

The decrease in contractual services is due to a proposal to reduce the number of newsletters in 2015 from 12 to 9.

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ 410,478	\$ 421,280	\$ 497,760	\$ 549,770
Commodities	12,672	13,824	14,700	14,200
Contractual Services	164,974	221,030	237,210	203,080
Capital Outlay	-	-	-	-
Other Charges	3,114	2,693	-	-
<b>Total</b>	<b>\$ 591,238</b>	<b>\$ 658,827</b>	<b>\$ 749,670</b>	<b>\$ 767,050</b>
Percent Change	0.7%	11.4%	13.8%	2.3%
Full-Time Equivalent positions	4.26	4.39	5.39	6.10

**Program Expenditures by Classification**



<b>Department:</b>	<b>Citizen Services</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>301</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Agenda reports	503	580	565	525
Pages of minutes	732	446	500	500
Number of ordinances	9	8	7	10
Number of resolutions	170	194	200	225
Business licenses / permits / registrations / dog-cat permits	2,092	2,477	2,170	2,100
Number of passports processed	N/A	2,052	1,950	2,000
Annual marketing agreements	40	29	12	15
Number of marketing projects	289	267	200	150
Testimonial marketing	7	22	20	15
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percentage of licenses, permits issued by deadline	99%	99%	99%	99%
Percentage of marketing projects completed	100%	99%	100%	100%
Testimonials used in marketing materials	70%	80%	80%	80%
Business contacts for the purpose of ad revenue and partnerships	80%	80%	80%	80%
<b><u>EFFICIENCY MEASURES</u></b>				
Projects are completed on time and in a professional manner	100%	100%	100%	100%

**COMMENTS**

Administrative workload remains steady in all areas. Business licensing and permit numbers remain consistent. Marketing projects have decreased due to implementing more social media opportunities.

In 2013 passport processing was moved from Deputy Registrar to the City Clerk Administrative Division due to a new federal law prohibiting the same individuals that have the ability to process driver's licenses or identification cards to process passport applications.

**Department:** Citizen Services  
**Program:** Deputy Registrar

**Fund # :** 101  
**Program # :** 303

**Program Description**

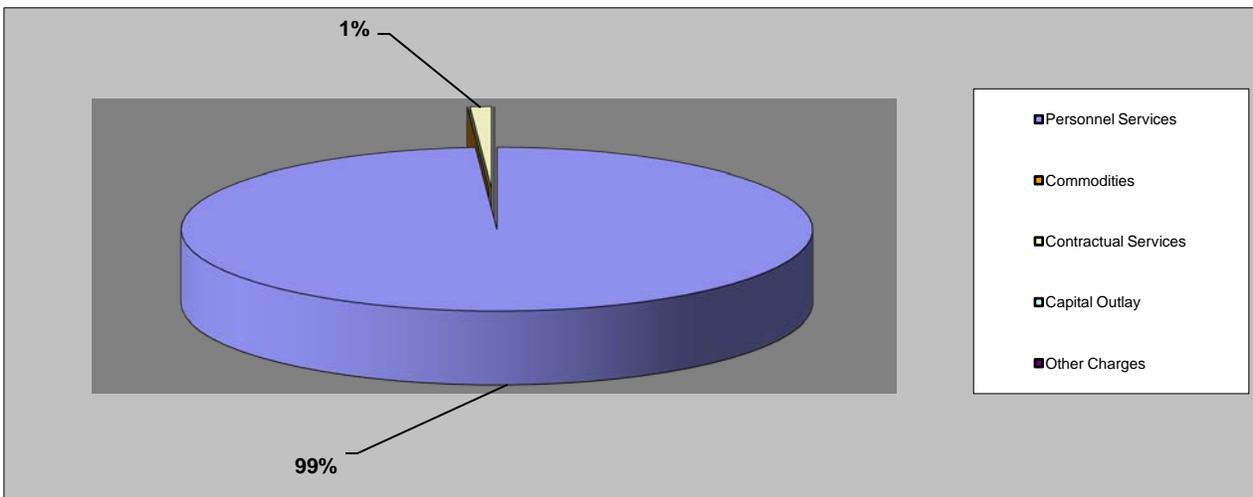
To present a courteous, service-oriented team providing a high level of accuracy and efficiency.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 395,906	\$ 400,470	\$ 331,790	\$ 341,830
Commodities	-	-	-	-
Contractual Services	4,207	5,104	5,500	3,770
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 400,113</b>	<b>\$ 405,574</b>	<b>\$ 337,290</b>	<b>\$ 345,600</b>
Percent Change	4.6%	1.4%	(-16.8%)	2.5%
 Full-Time Equivalent positions	 6.00	 5.80	 4.80	 4.80

**Program Expenditures by Classification**



<b>Department:</b>	<b>Citizen Services</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Deputy Registrar</b>	<b>Program #:</b>	<b>303</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of motor vehicle transactions	50,362	53,001	50,000	50,000
Number of driver's license transactions	18,217	18,574	18,000	18,000
Number of Auto Dealer's that we process for	N/A	8	10	11
Number of passports processed	1,940	N/A	N/A	N/A
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Initial accuracy rate on motor vehicle reports reconciled	98.5%	98%	99%	99%
Initial accuracy rate on driver's license reports reconciled	99%	98%	99%	99%

**COMMENTS**

Number of transactions remains steady in all areas of motor vehicle and DNR. Passport processing has moved to the City Clerk Administrative Division due to a new federal law prohibiting the same individuals that have the ability to process driver's licenses or identification cards to process passport applications.

Driver's license transactions have increased in 2014 due to passport processing being moved to City Clerk Administration. In 2013, Federal guidelines prohibited State Motor Vehicle Departments that are also a Federal Passport Facility to process first-time driver's licenses and passports at the same facility. Since passport processing has been moved to the City Clerk Division, the Deputy Registrar Division has resumed processing first-time driver's license applications.

**Department:** Citizen Services  
**Program:** Elections

**Fund # :** 101  
**Program # :** 304

**Program Description**

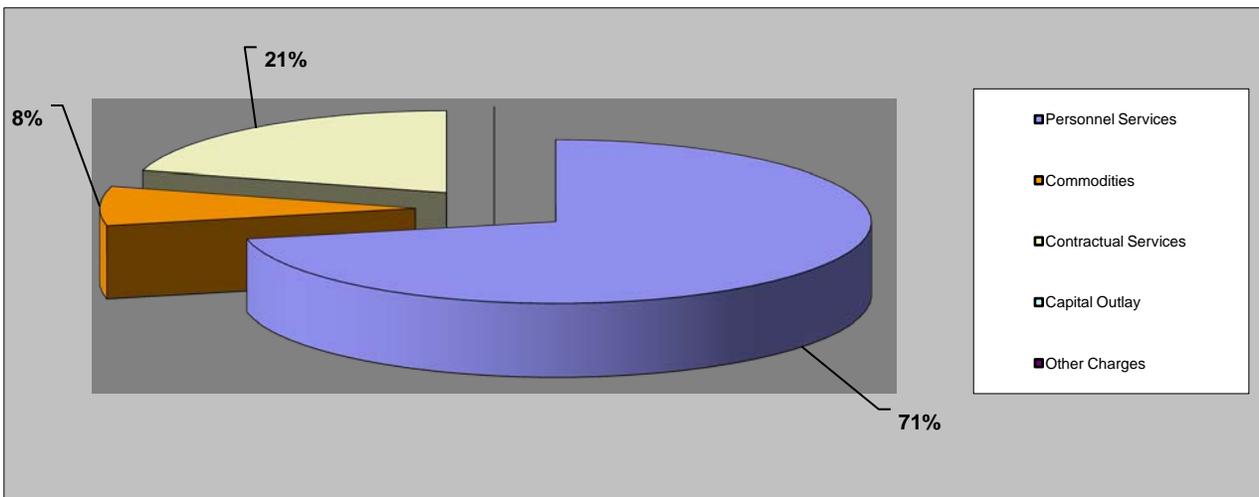
To manage all municipal, federal and state elections focusing on legal compliance and integrity.

**Program Expenditure Highlights**

2015 is not a presidential election year.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 62,781	\$ 47,914	\$ 54,660	\$ 48,500
Commodities	4,412	7,070	4,000	5,250
Contractual Services	13,281	10,120	11,920	14,000
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 80,474</b>	<b>\$ 65,104</b>	<b>\$ 70,580</b>	<b>\$ 67,750</b>
Percent Change	39.1%	(-19.1%)	8.4%	(-4.0%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Citizen Services</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Elections</b>	<b>Program #:</b>	<b>304</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of registered voters	22,416	22,252	23,500	22,000
Election judges trained	197	150	180	150
Number of ballots cast	21,379	5,295	16,500	5,000
Number of absentee ballots transmitted	2,324	420	1,800	400
Number of absentee ballots returned by voter	2,200	369	1,700	350
Number of absentee ballots rejected	114	7	4	4
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Eligible voter turnout	86%	24%	62%	25%

**COMMENTS**

2015 is a local election with two councilmember seats on the ballot.

**Department:** Citizen Services **Fund # :** 220  
**Program:** Taste of Maplewood / Light It Up - July 4th Event **Program # :** 000

**Program Description**

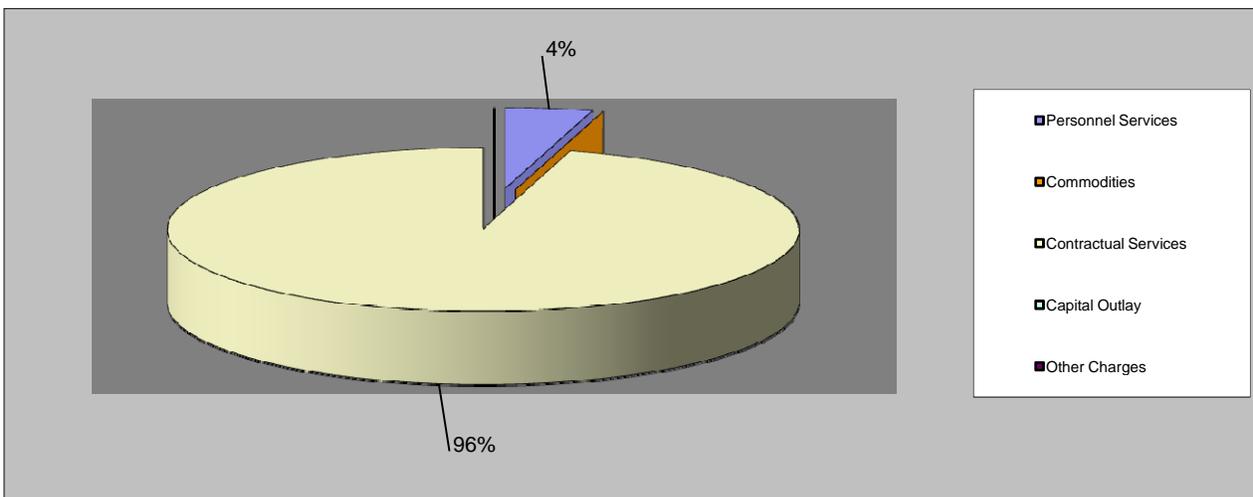
To hold a city-wide 4th of July event for the purpose of bringing the community at large together to enjoy the holiday with music, food and fireworks and to work with local businesses who help to sponsor the event.

**Program Expenditure Highlights**

The Taste of Maplewood/Light It Up - July 4th Event is budgeted and additionally subsidized by funds solicited by participating vendors and sponsors. Beginning in 2012 the City moved the event to July 4th and brought back its firework display.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ 1,656	\$ -	\$ 1,450
Commodities	535	123	800	-
Contractual Services	17,601	24,159	28,530	31,030
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 18,136</b>	<b>\$ 25,938</b>	<b>\$ 29,330</b>	<b>\$ 32,480</b>
Percent Change	(-27.4%)	43.0%	13.1%	10.7%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Citizen Services</b>	<b>Fund #:</b>	<b>220</b>
<b>Program:</b>	<b>Taste of Maplewood / Light it Up – July 4<sup>th</sup> Event</b>	<b>Program #:</b>	<b>000</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of vendors	10	10	10	10
Number of business sponsors	3	10	11	11
Number of media sponsors	0	0	2	2
Number of waste/recycling containers	50/50	50/50	50/50	50/50
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Citizens attending the event (approximate)	5,000	10,000	10,000	10,000
Percentage of waste recycled	60%	70%	80%	80%

**COMMENTS**

The event continues to be a success. Staff continues to work to make the event more sustainable by providing recycling bins and educational information on the importance of recycling.



# MAPLEWOOD

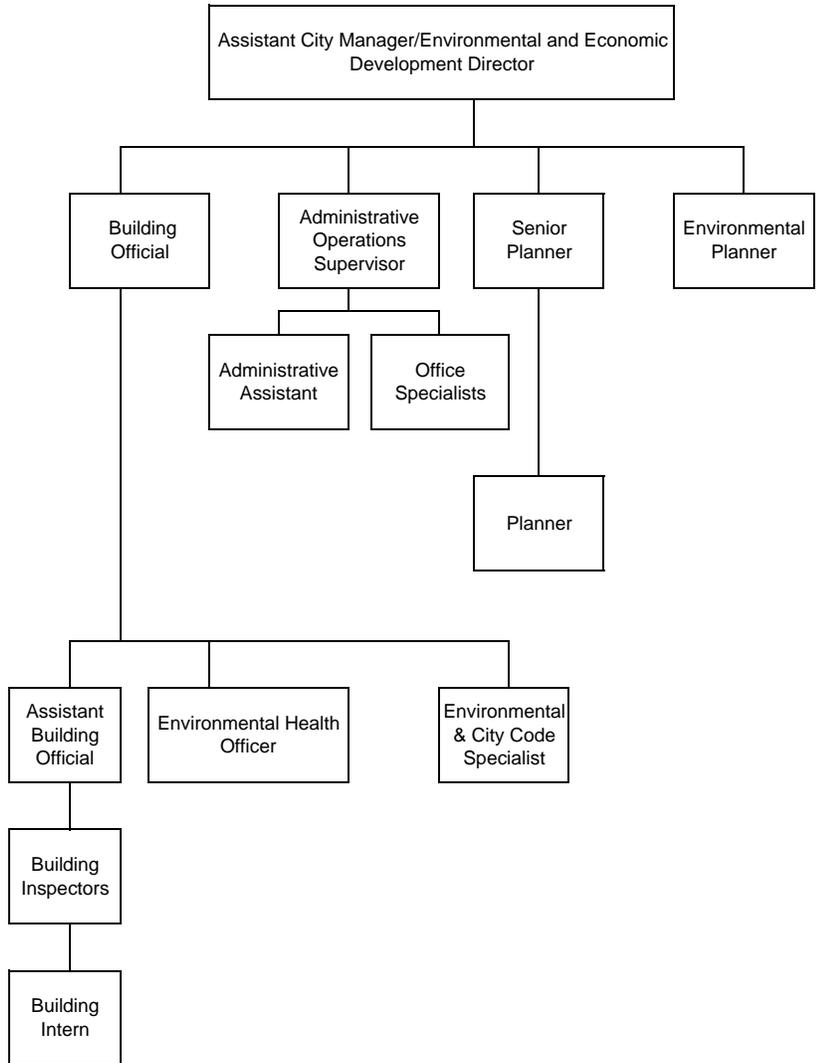
*Together We Can*

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CITY OF MAPLEWOOD

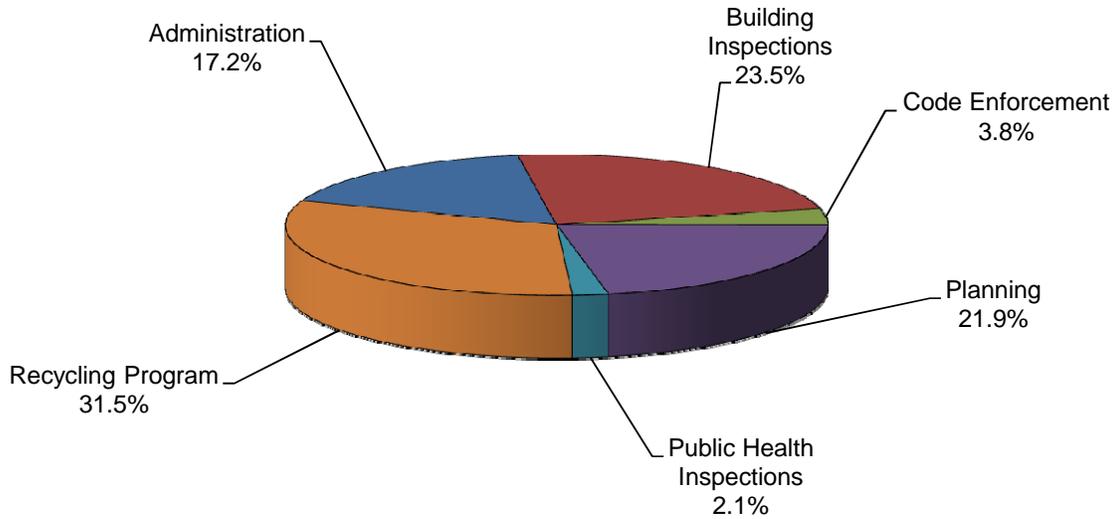
ENVIRONMENTAL AND ECONOMIC DEVELOPMENT

ORGANIZATION CHART

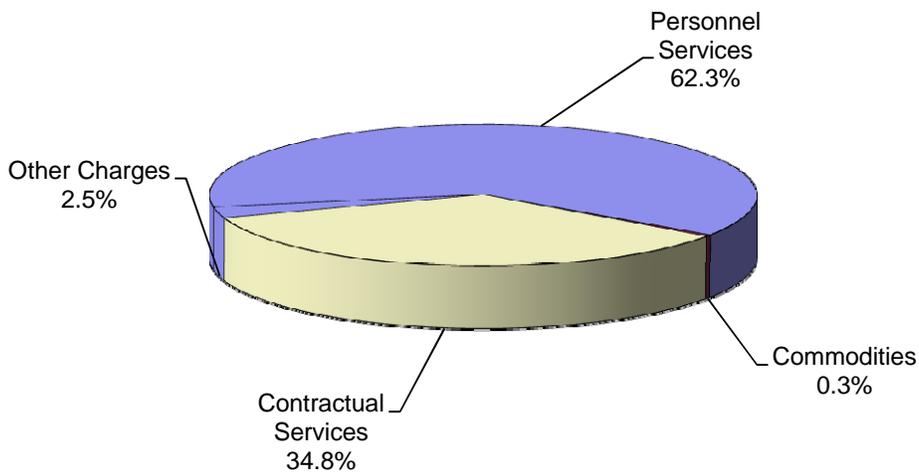


# ENVIRONMENTAL AND ECONOMIC DEVELOPMENT BUDGET 2015

## Total By Program

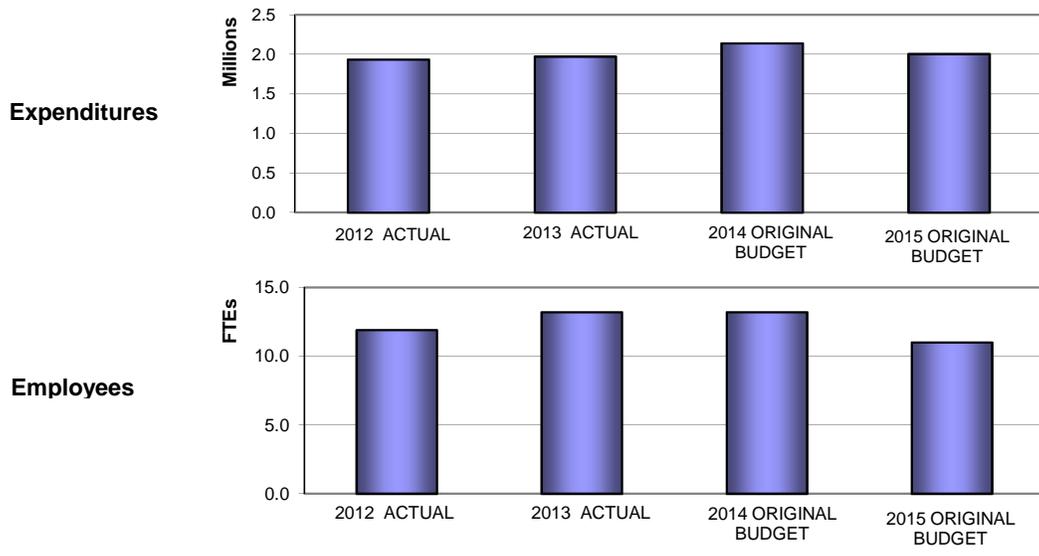


## Total By Classification



**ENVIRONMENTAL AND ECONOMIC DEVELOPMENT  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Administration	\$279,704	\$282,190	\$293,710	\$344,580	17.3%
Building Inspections	488,572	491,974	480,020	472,310	-1.6%
Code Enforcement	64,859	107,192	141,690	75,720	-46.6%
Planning	497,072	523,363	559,410	438,430	-21.6%
Public Health Inspections	47,484	48,127	46,230	43,020	-6.9%
Recycling Program	557,168	519,650	619,270	631,520	2.0%
<b>Totals</b>	<b>1,934,859</b>	<b>1,972,496</b>	<b>2,140,330</b>	<b>2,005,580</b>	<b>-6.3%</b>
<b>Total By Classification</b>					
Personnel Services	1,297,045	1,326,321	1,423,120	1,249,620	-12.2%
Commodities	15,434	11,744	17,210	6,900	-59.9%
Contractual Services	571,292	579,385	649,620	698,400	7.5%
Capital Outlay and Depreciation	0	4,175	0	0	N/A
Other Charges	51,088	50,871	50,380	50,660	0.6%
<b>Totals</b>	<b>1,934,859</b>	<b>1,972,496</b>	<b>2,140,330</b>	<b>2,005,580</b>	<b>-6.3%</b>
<b>Total By Fund</b>					
General Fund	1,127,624	1,184,353	1,222,970	1,102,360	-9.9%
Environmental Utility Fund	250,067	268,493	298,090	271,700	-8.9%
Recycling Fund	557,168	519,650	619,270	631,520	2.0%
<b>Totals</b>	<b>\$1,934,859</b>	<b>\$1,972,496</b>	<b>\$2,140,330</b>	<b>\$2,005,580</b>	<b>-6.3%</b>
<b>Number of Employees (FTE)</b>	<b>11.90</b>	<b>13.20</b>	<b>13.20</b>	<b>11.00</b>	<b>-16.7%</b>





MAPLEWOOD

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## ENVIRONMENTAL AND ECONOMIC DEVELOPMENT

### MISSION STATEMENT

To protect public health, safety and welfare by ensuring that land use and buildings meet applicable city codes, regional goals and state and Federal laws. The department will guide future growth and construction in the city that enhances economic development while conserving natural resources in accordance with the goals and policies of the Maplewood Comprehensive Plan.

### 2015 OBJECTIVES

1. Expand economic development efforts through pro-active actions that stimulate housing and non-residential development, including redevelopment of strategic areas of the City.
2. Protect public's health and improve the quality of life of the citizen's of Maplewood through the prevention of disease, education, outreach and inspections.
3. Carry out the long-range planning vision for the community's future as described in the 2030 Comprehensive Plan and the City Council's goals.
4. Educate contractors, design professionals and the public through pre-development meetings, literature, city website, and the permit process.
5. Educate city staff and the community in developing a sustainable "green building practices and methods", including the promotion and implementation through incentives of green construction and the Maplewood Green Building Program.
6. Promote high quality building and site design by recommending and requiring enhanced amenities during city development and building reviews.
7. Provide leadership by serving as the staff liaisons and technical experts for four of the city's citizen advisory boards and commissions.
8. Provide technical expertise and regional leadership in issues related to municipal environmental practices and critical environmental issues that influence the city.
9. Promote and manage the single-hauler solid waste and recycling programs to ensure compliance with regional and state rules and regulations.

**Department:** Environmental and Economic Development **Fund # :** 101  
**Program:** Administration **Program # :** 701

**Program Description**

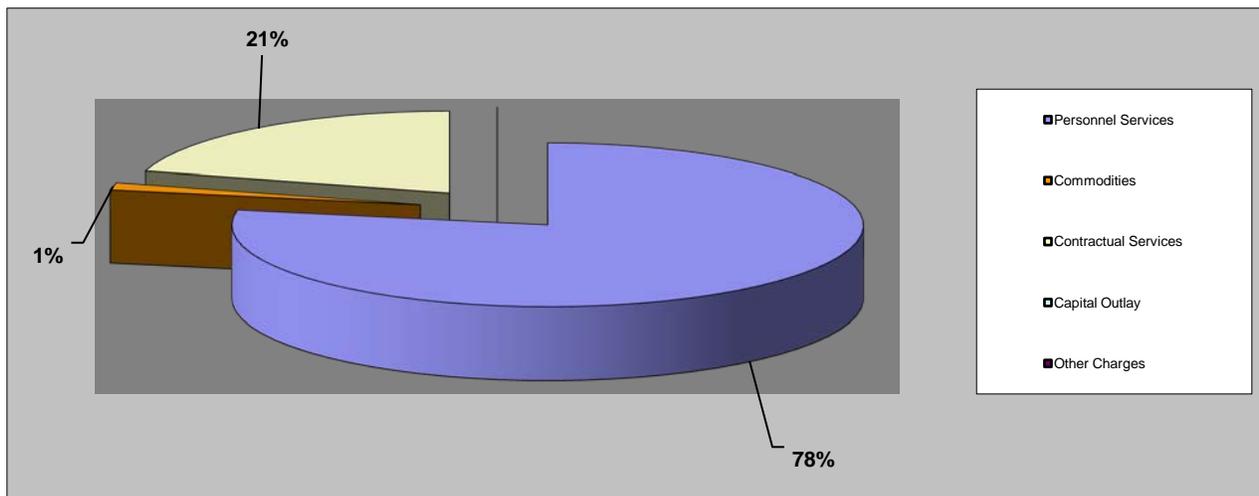
To provide accurate and timely administrative and clerical support to the divisions within Environmental and Economic Development including Building, Planning, Public Health and Code Enforcement.

**Program Expenditure Highlights**

The increase in personnel services is due to reallocation of some hours from Public Works Administration to this program, an increase in the fte for the director position, pay increases and an increase in the cost of benefits.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 212,198	\$ 201,173	\$ 220,110	\$ 268,500
Commodities	5,343	7,093	4,960	4,800
Contractual Services	62,164	69,799	68,640	71,280
Capital Outlay	-	4,175	-	-
Other Charges	(1)	(50)	-	-
<b>Total</b>	<b>\$ 279,704</b>	<b>\$ 282,190</b>	<b>\$ 293,710</b>	<b>\$ 344,580</b>
Percent Change	13.4%	0.9%	4.1%	17.3%
Full-Time Equivalent positions	2.40	2.65	2.65	2.90

**Program Expenditures by Classification**



<b>Department:</b>	<b>Environmental and Economic Development</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>701</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Contractor licenses issued	480	523	480	480
Truth-in-Housing inspection reports	381	406	400	400
Commission packets	65	60	65	65
Council agenda reports	98	113	95	95
Number of inspections scheduled	6,042	6,017	7,000	7,000
Number of permits issued	3,025	3,066	3,100	3,100
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of minutes available for next meeting	99%	99%	99%	99%
Percent of permits issued accurately	99%	99%	99%	99%

**COMMENTS**

Contractors licenses are issued for commercial building, mechanical, plumbing, truth-in-housing evaluators and sign installers. Inspections are scheduled and results logged for building, mechanical and plumbing work.

The Environmental and Economic Development staff provides support for four of the City's advisory commissions. This entails the continued preparation of meeting agenda packets and meeting minutes for each commission. In turn, the department issues permits for the construction of projects approved through the planning review process. They also prepare and review City Council agenda reports for zoning compliance.

The clerical staff works with Planning, Building, Public Health and Code Enforcement.

Note: Estimated population according to the Environmental and Economic Development Department is as follows:

2012 – 38,424

2013 – 38,474

2014 – 38,524

2015 – 38,724

**Department:** Environmental and Economic Development **Fund # :** 101  
**Program:** Building Inspections **Program # :** 703

**Program Description**

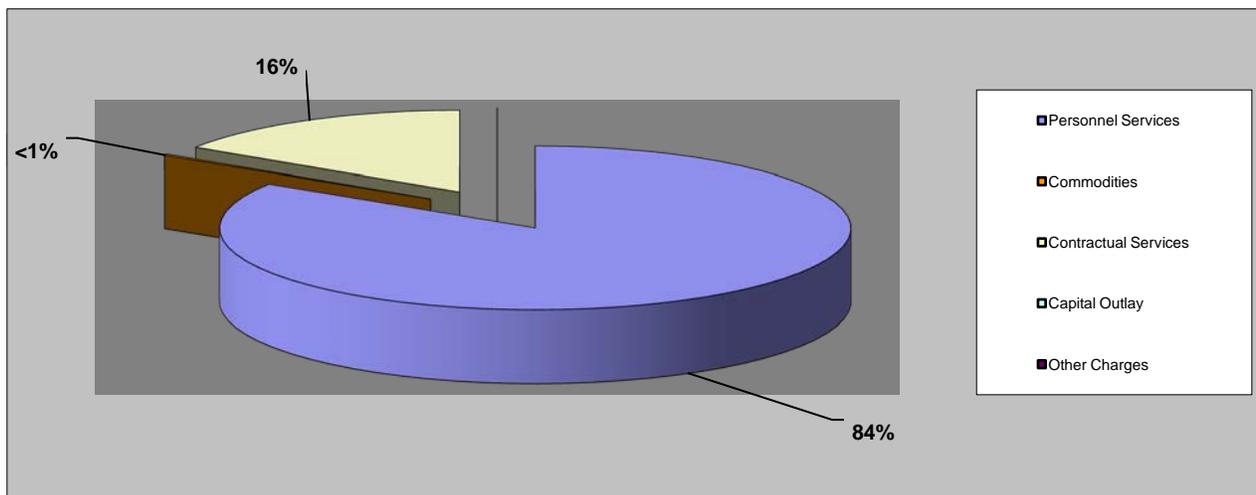
To administer the state building code and related ordinances and to safeguard life or limb, health, property and public welfare by regulating and controlling the design, construction, quality of materials, use and occupancy, location and maintenance of all building and structures within the City of Maplewood.

**Program Expenditure Highlights**

The decrease in personnel services is due to the reallocation of hours from this program to other programs throughout the City.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 412,833	\$ 404,881	\$ 401,270	\$ 396,680
Commodities	517	677	2,750	1,000
Contractual Services	75,222	86,416	76,000	74,630
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 488,572</b>	<b>\$ 491,974</b>	<b>\$ 480,020</b>	<b>\$ 472,310</b>
Percent Change	13.4%	0.7%	(-2.4%)	(-1.6%)
 Full-Time Equivalent positions	 3.50	 3.45	 3.45	 3.20

**Program Expenditures by Classification**



<b>Department:</b>	<b>Environmental and Economic Development</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Building Inspections</b>	<b>Program #:</b>	<b>703</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Revenue generated	\$1,273,942	\$1,168,275	\$1,228,000	\$1,104,360
Number of permit apps.	3,025	3,066	3,200	3,200
Number of plan reviews	653	679	650	650
Number of inspections	6,042	6,017	7,000	7,000
<b><u>EFFICIENCY MEASURES</u></b>				
Average time to issue residential permit	7 days	7 days	7 days	7 days
Average time to issue commercial permit	30 days	30 days	30 days	30 days
Percentage of inspection completed within 24 hours	97%	97%	97%	97%

**COMMENTS**

The State of Minnesota will be adopting the updated building code in 2014/2015 and building officials must maintain their knowledge and certifications through the state and International Code Council. The building officials are responsible for construction inspections for residential buildings, commercial buildings, manufactured homes, accessibility, plumbing, mechanical and energy. In addition, the building officials are responsible for using the updated codes for plan review and field inspections.

The Building Department promotes professionalism and knowledge by being involved in building official organizations, the International Code Council and the State of Minnesota for awareness and input on code changes that affect the City of Maplewood.

The Building Department has been working as a leader in green building policies and development for sustainable buildings internationally, locally and is currently implementing the green building ordinance within the City of Maplewood.

**Department:** Environmental and Economic Development  
**Program:** Code Enforcement

**Fund # :** 101  
**Program # :** 707

**Program Description**

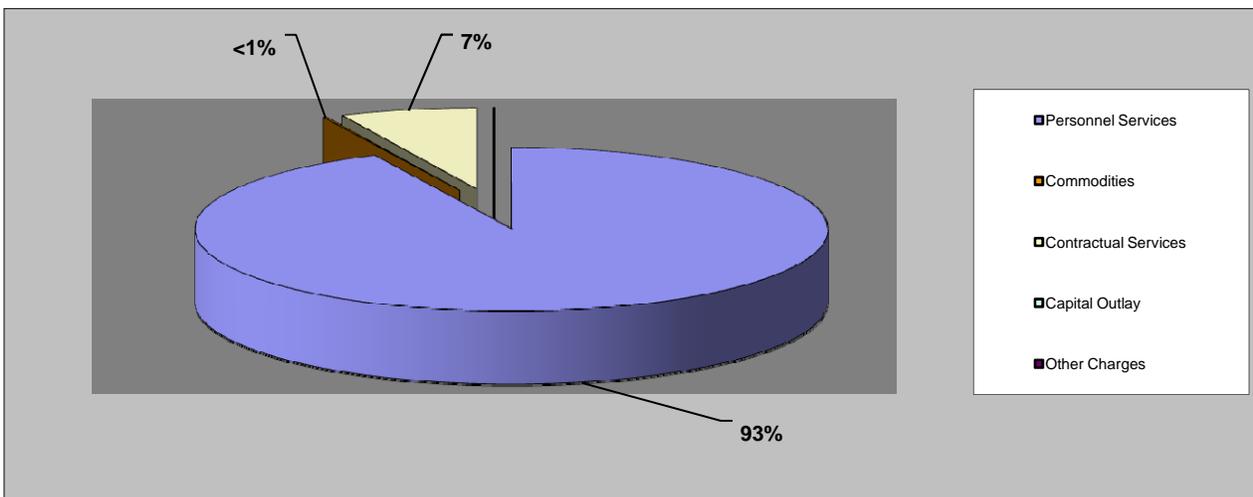
To maintain community standards and protect citizens through inspections, complaint investigations, and enforcement of local ordinances, state rules and regulations.

**Program Expenditure Highlights**

An employee resigned during 2013 and the position is not being refilled at this time. This is the main reason for the decrease in personnel services for this program.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 59,411	\$ 101,554	\$ 137,270	\$ 70,340
Commodities	-	-	-	100
Contractual Services	5,448	5,638	4,420	5,280
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 64,859</b>	<b>\$ 107,192</b>	<b>\$ 141,690</b>	<b>\$ 75,720</b>
Percent Change	(-41.5%)	65.3%	32.2%	(-46.6%)
 Full-Time Equivalent positions	 0.85	 1.30	 1.30	 0.94

**Program Expenditures by Classification**



**Department: Environmental and Economic Development**  
**Program: Code Enforcement**

**Fund #: 101**  
**Program #: 707**

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total number of complaint cases inspected	493	570	500	600
Total number of complaint cases that were referred to the Admin/Judicial process	48	41	50	50
Total number of re-inspections	904	740	800	800
Total number of letters	376	366	400	400
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Total number of complaint cases resolved through the Admin/Judicial process and abatements	81	58	75	75
Total number of complaint cases resolved	634	401	450	450
Total number of complaint cases pending	24	9	10	10
Abatement fees	\$16,111	\$11,870	\$25,000	\$6,000
Re-inspection penalty fees	\$1,425	\$1,650	\$2,000	\$2,000

### **COMMENTS**

The 2015 code enforcement program is administered by multiple employees in the Environmental and Economic Development Department in partnership with the Maplewood Police and Fire. The main code enforcement officers for the city are the Health Officer and the Environmental/City Code Specialist.

The number of abatements is directly impacted by the number of foreclosed properties in the city. This number has decreased over the last few years as formerly vacant properties are purchased but may continue to be a future issue.

The total number of letters mailed or posted to homes is to resolve city code violations.

The abatement fees are assessed to properties for lawn mowing and cleanup. In addition, the administration cost is included in the abatement fee.

The re-inspection penalty fee is assessed to properties that have excessively consumed city services for multiple inspections of the same violation.

**Department:** Environmental and Economic Development  
**Program:** Planning

**Fund # :** 101 & 604  
**Program # :** 702

**Program Description**

To guide and implement the development and redevelopment of residential, commercial and industrial areas as directed by the principles of the 2030 Comprehensive Plan, the city's zoning ordinance, the city's advisory boards and commissions and the city council. Also to conduct special land use studies, perform development reviews, facilitate economic development and assist residents, property owners and developers with planning building projects. And to provide planning, outreach and enforcement of the National Pollutant Discharge Elimination System (NPDES) permit.

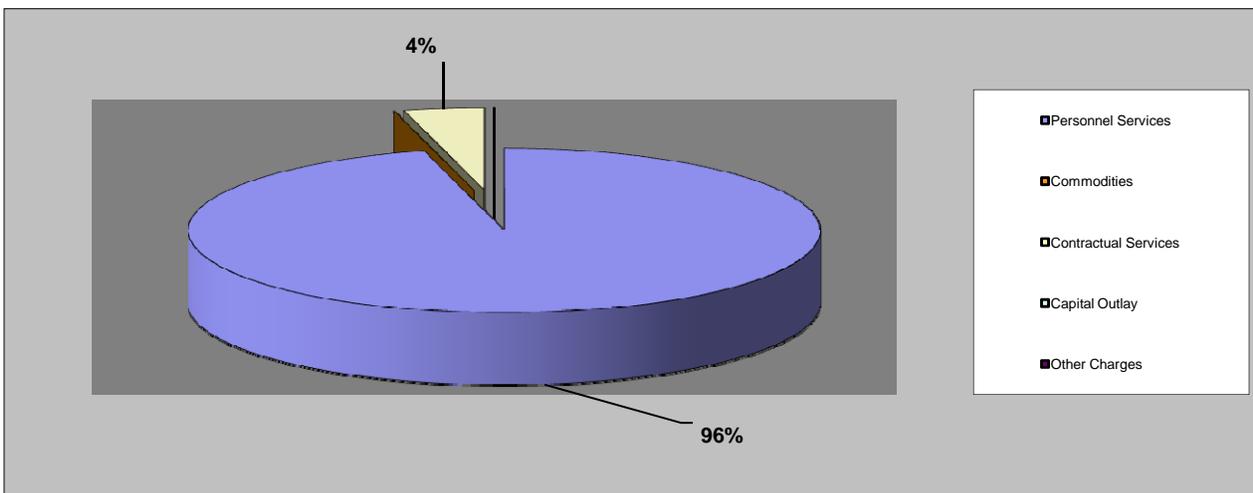
**Program Expenditure Highlights**

For personnel services there was the elimination of a planner position and a reallocation of some hours from this program to another program for 2015.

Contractual services are down mainly due to the removal of the internal vehicle rental and reduction of consulting fees.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 482,523	\$ 492,067	\$ 532,600	\$ 420,550
Commodities	60	45	-	-
Contractual Services	14,489	31,251	26,810	17,880
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 497,072</b>	<b>\$ 523,363</b>	<b>\$ 559,410</b>	<b>\$ 438,430</b>
Percent Change	116.7%	5.3%	6.9%	(-21.6%)
 Full-Time Equivalent positions	 4.05	 4.30	 4.30	 3.10

**Program Expenditures by Classification**



**Department: Environmental and Economic Development**  
**Program: Planning**

**Fund #: 101 & 604**  
**Program #: 702**

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of planning reviews	40	46	45	45
Number of building permit reviews	258	334	350	350
Number of site inspections	300	300	300	300
Number of new or modified water- related ordinances and policies adopted by the city	4	3	4	4
Number of water-related articles published in city newsletters or local paper	4	10	4	4
Number of project sites over 1 acre receiving water-related construction inspections	19	6	5	5
Number of water-related improvements at parks or city facilities	4	1	0	1
Miles of new streets with stormwater improvements	1.5	2.75	2.2	.5
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Average days to approve residential permits	7	7	7	7
Average days to approve commercial permits	30	30	30	30
Percent of planning applications completed within 60 day required time without extensions	95%	96%	98%	98%
Number of public meetings held	15	12	15	15
Number of households & businesses receiving water-related articles	17,000	17,000	17,000	17,000
Number of non-compliant water-related construction inspections	44	29	45	45
Drainage area affected by street improvements (in acres)	32	730	63	32

### **COMMENTS**

These outputs reflect the number of development projects analyzed by city planners and the staff time needed to complete these reviews. It also reflects the staff time spent reviewing applications with citizens, boards and commissions. The planning staff is responsible for reviewing all development applications and incorporating these review inputs from other city departments such as engineering, building inspections, fire, police and environmental.

Economic development and redevelopment continues to be a focus of the planning department and new possibilities including housing maintenance and business loans and financial assistance will be explored.

The NPDES permit program controls water pollution by regulating point sources that discharge pollutants into waters. The Environmental Planning-EUF program was created in 2012 and shows commitment by the city to inform, plan, and enforce the permit process to meet the stormwater goals of the city and the region.

**Department:** Environmental and Economic Development **Fund # :** 101  
**Program:** Public Health Inspections **Program # :** 704

**Program Description**

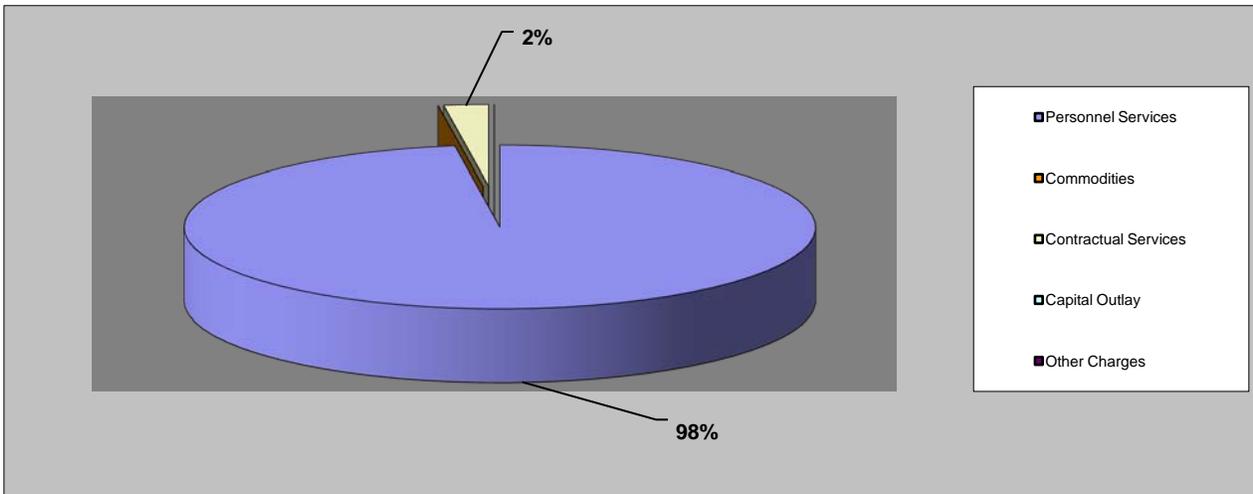
To improve and protect the health and well-being of the citizens of Maplewood through enforcement and education of local and state rules related to food, lodging, public swimming pools and public health.

**Program Expenditure Highlights**

No significant change in the Public Health Inspections budget for 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 45,938	\$ 46,829	\$ 44,930	\$ 42,040
Commodities	-	-	-	-
Contractual Services	1,546	1,298	1,300	980
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 47,484</b>	<b>\$ 48,127</b>	<b>\$ 46,230</b>	<b>\$ 43,020</b>
Percent Change	(-4.1%)	1.4%	(-3.9%)	(-6.9%)
 Full-Time Equivalent positions	 0.50	 0.50	 0.50	 0.46

**Program Expenditures by Classification**



<b>Department:</b>	<b>Environmental and Economic Development</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Public Health Inspections</b>	<b>Program #:</b>	<b>704</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of restaurant inspections	187	191	200	210
Number of pool inspections	39	48	35	40
Number of public health violations	35	37	30	25
Number of itinerant food sales inspections	45	41	71	50
Number of lodging inspections	7	9	10	10
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Number of restaurant re-inspections	50	43	45	49
Number of hours on food sales inspections	593	597	605	605
Number of food establishment licenses	156	165	167	167
Number of swimming pool licenses	14	15	15	15
Number of lodging licenses	7	8	8	8

**COMMENTS**

The public health officer is continues to perform risk based inspections that align with the MN Department of Health. Staff also works closely with the FDA to ensure the city's program is in uniformity with other regulatory agencies.

Education, outreach, and a continual presence (i.e.—more follow up inspections and spot checks) in licensed establishments is a key factor in compliance with various Minnesota statutes. This approach may be more time consuming for the public health officer, however it promotes a safer and healthier environment.

In 2014, a Saturday seasonal flea market at Aldrich Arena started in June. This resulted in an increase of temporary food inspections and hours worked.

The Health Officer continues to work with the FDA on a grant to achieve outside funding for various educational opportunities.

**Department:** Environmental and Economic Development **Fund # :** 605  
**Program:** Recycling **Program # :** 706

**Program Description**

To manage the solid waste and recycling programs to ensure compliance with regional and state rules and regulations.

**Program Expenditure Highlights**

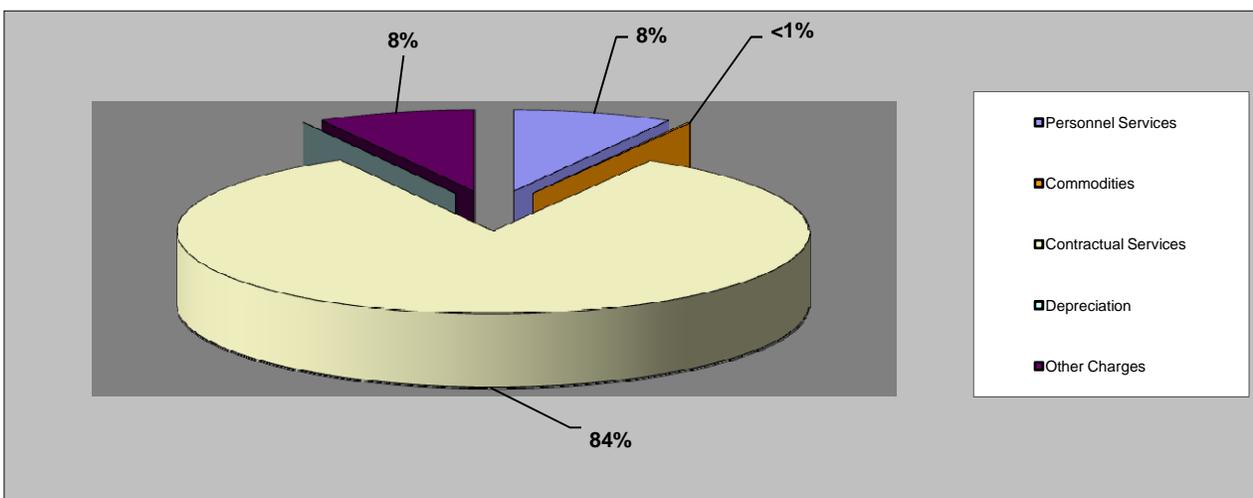
The decrease in personnel services is due to the reallocation of hours from this program to Code Enforcement.

Commodities are down because we no longer need to purchase recycling bins.

Contractual services are up due to the addition of recycling carts to the program.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 84,142	\$ 79,817	\$ 86,940	\$ 51,510
Commodities	9,514	3,929	9,500	1,000
Contractual Services	412,423	384,983	472,450	528,350
Depreciation	-	-	-	-
Other Charges	51,089	50,921	50,380	50,660
<b>Total</b>	<b>\$ 557,168</b>	<b>\$ 519,650</b>	<b>\$ 619,270</b>	<b>\$ 631,520</b>
Percent Change	(-7.2%)	(-6.7%)	19.2%	2.0%
Full-Time Equivalent positions	0.60	1.00	1.00	0.40

**Program Expenditures by Classification**



<b>Department:</b>	<b>Environmental and Economic Development</b>	<b>Fund #:</b>	<b>605</b>
<b>Program:</b>	<b>Recycling</b>	<b>Program #:</b>	<b>706</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Education outreach opportunities	17,000	17,000	17,000	17,000
Number of educational tags left by contractor	2,575	81	200	100
Number of tons of materials recycled	2,591	2,734	3,360	3,624
City events that featured recycling	8	10	10	10
<b><u>EFFICIENCY INDICATORS</u></b>				
Number of churches and small businesses that have opted into the City's recycling program	0	11	16	22
Average number of pounds recycled per household per month	41.95	43.78	55	59

**COMMENTS**

The City approved a new four-year contract with Tennis Sanitation, LLC, for the collection of recyclables from all single family and multiple family properties in Maplewood. The contract began January 1, 2014, and ends December 31, 2017. The contract required that Tennis roll out contractor-supplied recycling carts to all properties with curbside recycling collection. The contract cost for recycling collection per household per month will increase from \$1.75 to \$2.50. This rate is effective for two years (2014/2015) with a \$.25 increase for the third and fourth years (2016/2017).

In March 2014 Tennis rolled out 65 gallon carts to single family homes and 35 gallon carts to townhomes and manufactured homes with curbside recycling. As of April 2014 Tennis has been billing the City \$2.50 per household per month for recycling collection.

In 2013, the average pounds of recycling collected per month per household from single family households was 43.78 with 84 percent participation. The City is expected to see an increase in recycling tonnage collected and participation rates in 2014 with the collection of recyclables in carts.

The number of educational tags left by the contractor has significantly gone down due to materials, that were previously waste, that are now accepted in the recycling program. Because of the 2014 cart rollout there will be a slight increase in the tags left for 2014 as the contractor educates residents on the new program.



MAPLEWOOD

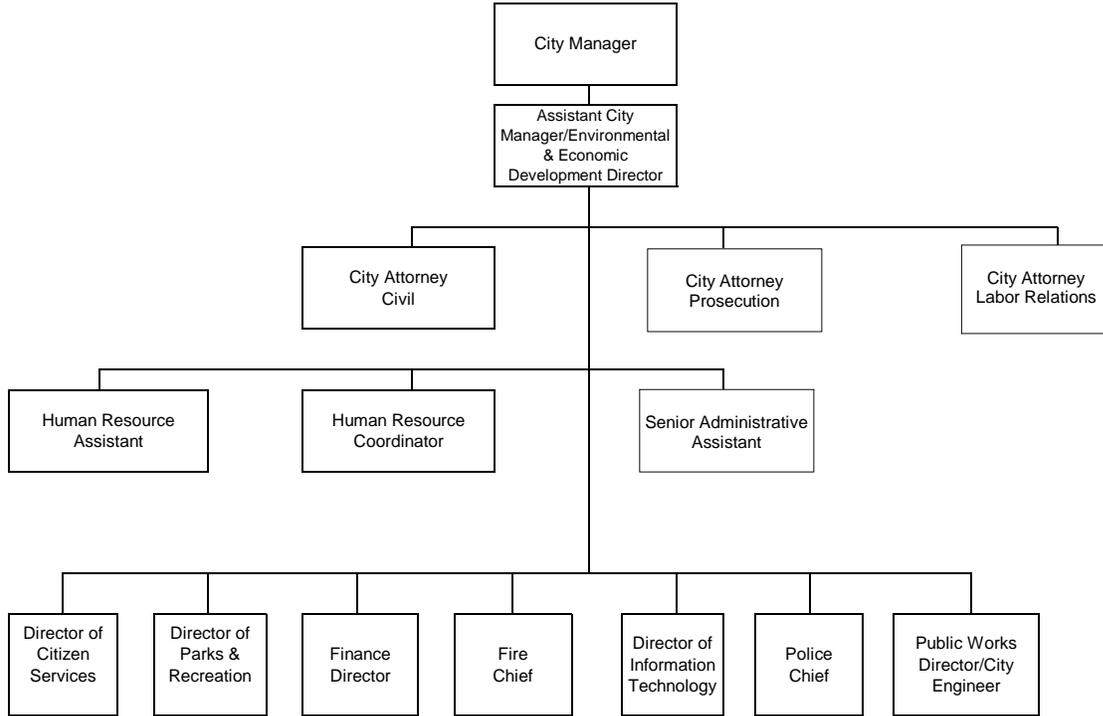
*Together We Can*

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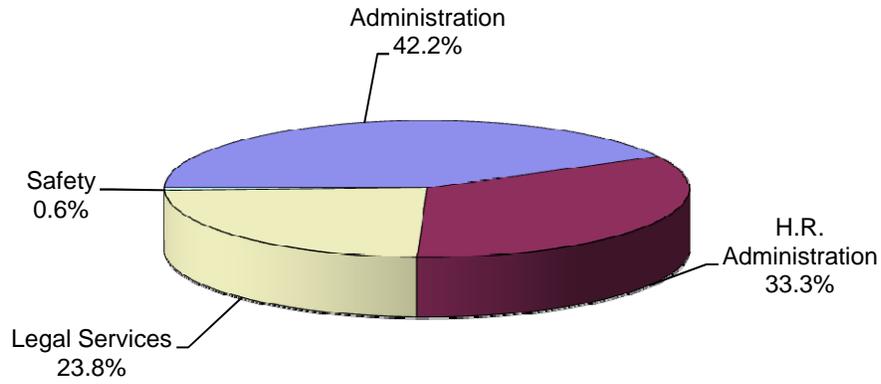
CITY OF MAPLEWOOD

EXECUTIVE

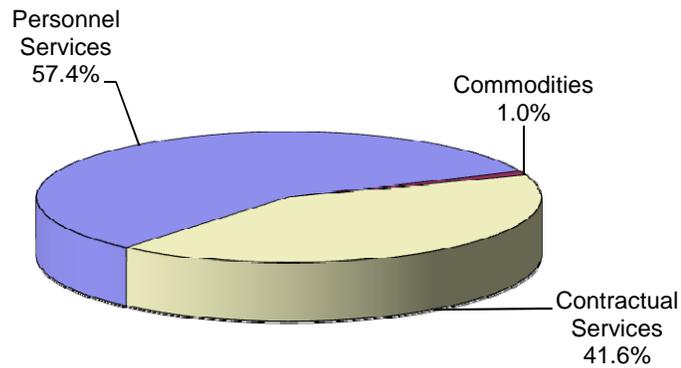
ORGANIZATION CHART



# EXECUTIVE BUDGET 2015 Total By Program

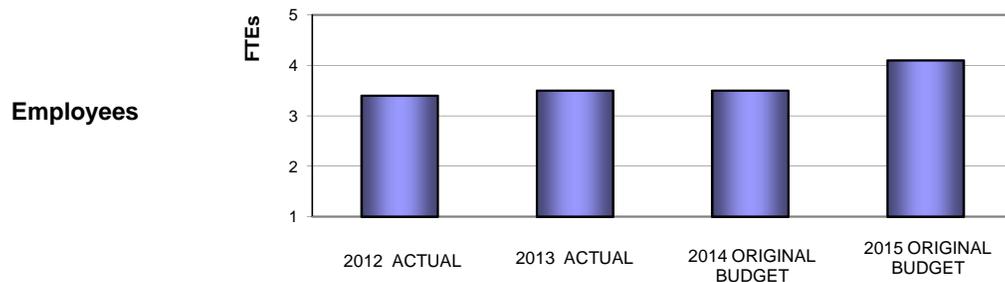
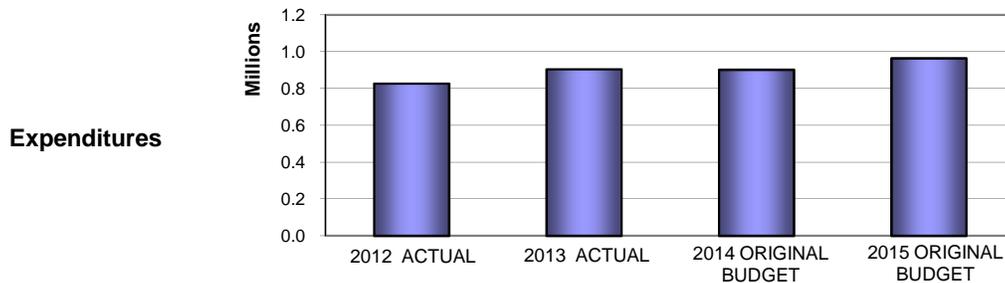


## Total By Classification



**EXECUTIVE  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Administration	\$343,837	\$387,722	\$378,010	\$407,570	7.8%
H.R. Administration	264,253	297,635	287,150	321,700	12.0%
Legal Services	211,683	214,146	220,050	229,540	4.3%
Safety	7,496	5,092	16,420	5,920	-63.9%
<b>Totals</b>	<b>827,269</b>	<b>904,595</b>	<b>901,630</b>	<b>964,730</b>	<b>7.0%</b>
<b>Total By Classification</b>					
Personnel Services	455,052	478,192	497,170	553,810	11.4%
Commodities	8,146	10,881	10,400	9,350	-10.1%
Contractual Services	363,071	415,522	394,060	401,570	1.9%
Capital Outlay and Depreciation	0	0	0	0	N/A
Other Charges	1,000	0	0	0	N/A
<b>Totals</b>	<b>827,269</b>	<b>904,595</b>	<b>901,630</b>	<b>964,730</b>	<b>7.0%</b>
<b>Total By Fund</b>					
General Fund	827,269	904,595	901,630	964,730	7.0%
<b>Totals</b>	<b>\$827,269</b>	<b>\$904,595</b>	<b>\$901,630</b>	<b>\$964,730</b>	<b>7.0%</b>
Number of Employees (FTE)	3.40	3.50	3.50	4.10	17.1%





MAPLEWOOD

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## EXECUTIVE

### MISSION STATEMENT

To provide leadership for the effective implementation of policy directions given by the Maplewood City Council to efficiently deliver public services to the people of Maplewood.

### 2015 OBJECTIVES

1. Minimize the impact of property taxes on Maplewood home owners and businesses in the 2015 City Budget while balancing the need to reduce debt. Maintain AA+ bond rating and set up reserve funds to maintain assets.
2. Explore options for alternative and sustainable revenues to reduce overall reliance on state finances and reduce/limit property tax increases. Make budget decisions that comport with the principles of sustainability.
3. Continue to make Maplewood city government transparent and accessible; operate within an environment of efficiency and mutual respect. Welcome and encourage citizen involvement, and work with other cities to collaborate and consolidate city services. Expand communications of city activities to “tell the city story” through the use of City News, website, CATV and social media.
4. Work to attract new private investment in Maplewood businesses to add new jobs and expand economic opportunity through policies that reduce property taxes and promote economic growth. Expand involvement of HEDC and EDA in redevelopment activities and marketing of vacant city-owned land.
5. Continue to expand the delivery of public information to Maplewood citizens.
6. Continue to recruit talented, qualified individuals as city employees.
7. Further explore policies to control medical insurance costs and employee expenses, including continued expansion of employee wellness programs.

**Department: Executive**  
**Program: Administration**

**Fund # : 101**  
**Program # : 102,119**

**Program Description**

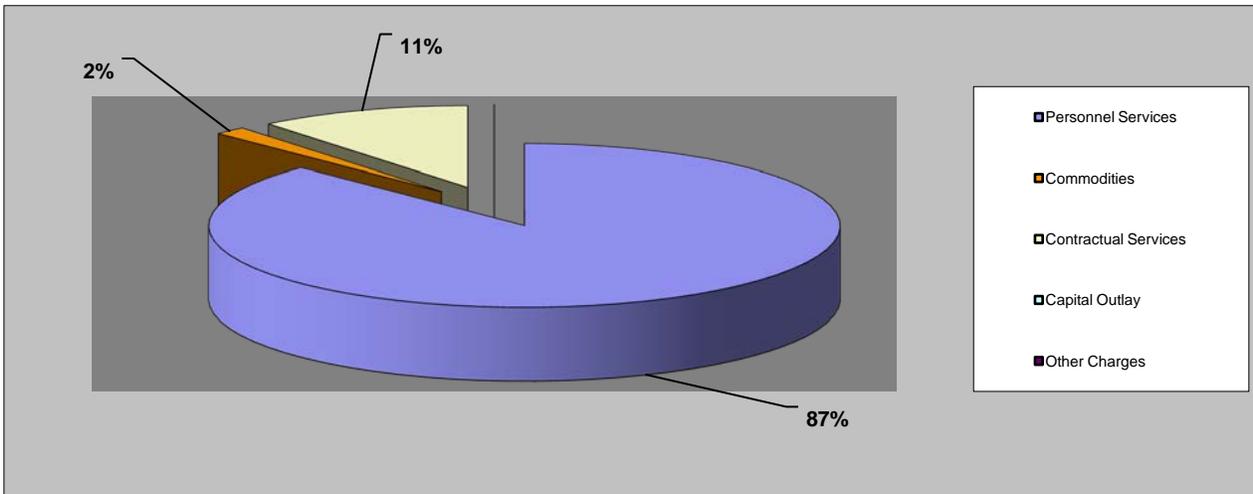
To manage all departments and functions of city operations through department heads as directed by city code, state statute, and the City Council.

**Program Expenditure Highlights**

There was a reallocation of some hours from Human Resources to this program for 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 301,350	\$ 315,624	\$ 328,710	\$ 356,590
Commodities	6,074	8,084	6,200	6,600
Contractual Services	36,413	64,014	43,100	44,380
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 343,837</b>	<b>\$ 387,722</b>	<b>\$ 378,010</b>	<b>\$ 407,570</b>
Percent Change	2.6%	12.8%	(-2.5%)	7.8%
 Full-Time Equivalent positions	 1.90	 2.00	 2.00	 2.25

**Program Expenditures by Classification**



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<b>Department:</b>	<b>Executive</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>102,119</b>

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<u>Performance Measures</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Estimate</u>	<u>2015 Estimate</u>
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**OUTPUTS/WORKLOAD**

Management Meetings	50	48	50	50
City Manager Reports	35	42	50	50
News Articles	7	8	8	8

**EFFECTIVENESS INDICATORS**

Performance Review	Good	Good	Good	Good
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**COMMENTS**

The management team remains the seven department heads, the two City Attorney representatives, the Assistant City Manager and is led by the City Manager. This group provides policy direction for overall city management.

**Department:** Executive **Fund # :** 101  
**Program:** Human Resource Administration **Program # :** 116

**Program Description**

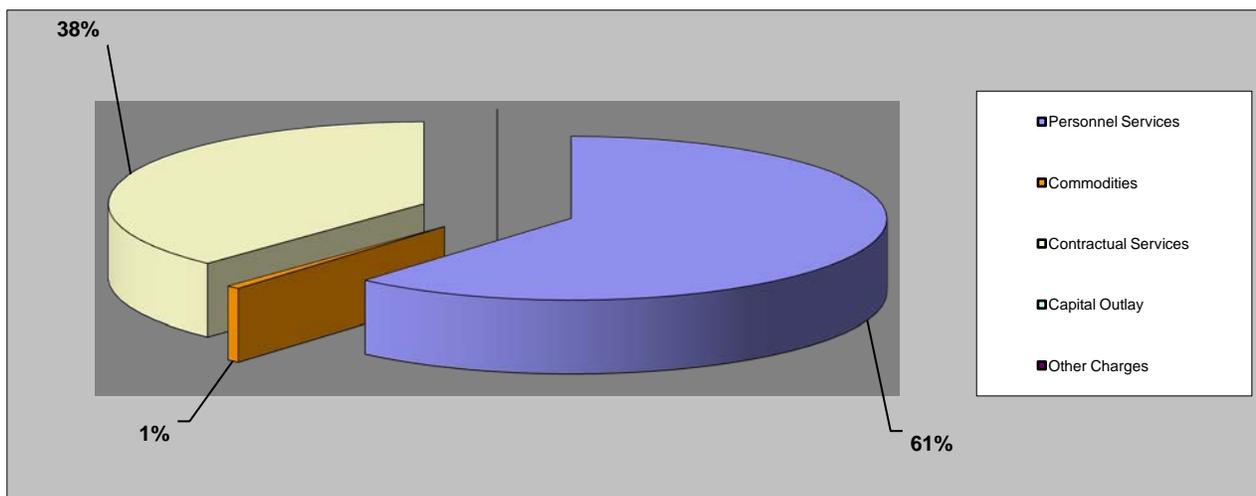
To provide a positive, productive work environment through management of employment law practices, labor and employee relations, personnel policies, hiring process, compensation and benefits program, performance and training.

**Program Expenditure Highlights**

Some hours were moved from here to Administration but there was also a new position added during 2014 (HR Assistant).

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 146,586	\$ 155,512	\$ 161,450	\$ 197,220
Commodities	1,822	1,773	2,700	2,200
Contractual Services	115,845	140,350	123,000	122,280
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 264,253</b>	<b>\$ 297,635</b>	<b>\$ 287,150</b>	<b>\$ 321,700</b>
Percent Change	(-3.3%)	12.6%	(-3.5%)	12.0%
Full-Time Equivalent positions	1.50	1.50	1.50	1.85

**Program Expenditures by Classification**



<b>Department:</b>	<b>Executive</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Human Resource Administration</b>	<b>Program #:</b>	<b>116</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Number of full-time, regular employees who left City employment during the reporting period	8	9	5	4
Number of grievances	2	6	4	4
Number of employment investigations conducted or overseen by HR	5	7	6	6

**EFFECTIVENESS INDICATORS**

Turnover rate	5.2%	6.0	3.3%	2.7%
Percentage of internal customers rating service as good to excellent	100%	100%	100%	100%

**EFFICIENCY MEASURES**

Average number of working days from request to fill vacancy until top candidates are referred to hiring supervisor in an internal hiring process	20	20	20	20
Average number of working days from request to fill vacancy until top candidates are referred to hiring supervisor in an external hiring process	32	35	36	35

**COMMENTS**

**Department: Executive**  
**Program: Legal Services**

**Fund # : 101**  
**Program # : 103**

**Program Description**

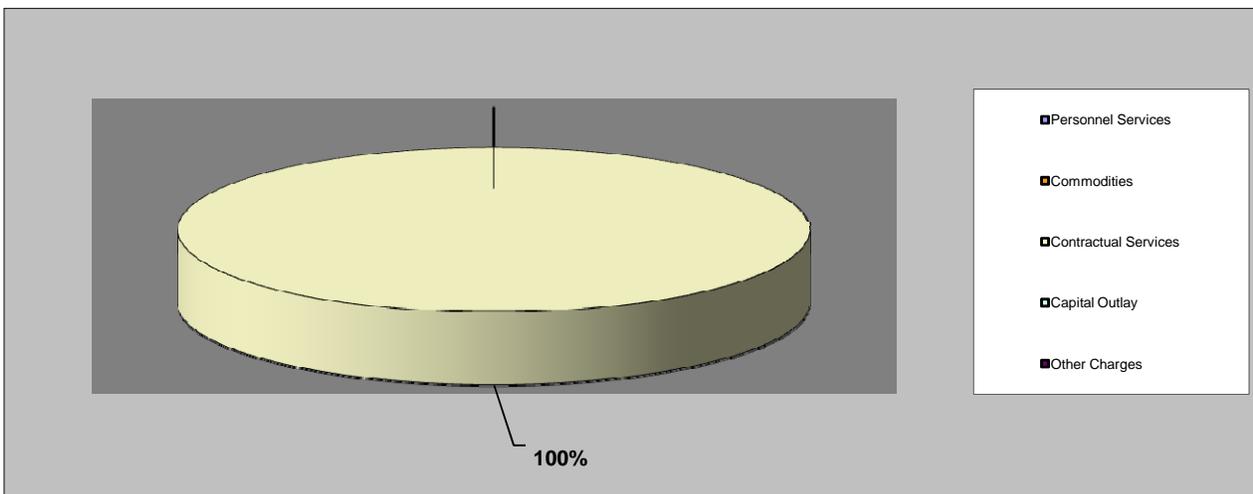
To provide legal services for the City Council and administrative staff and to prosecute City criminal cases in court.

**Program Expenditure Highlights**

Beginning in 2012, an internal service fund was established to account for general insurance and risk management expenses which includes judgments and claims. Attorney expenses remain the major part of this program. Personnel services are now accounted for under contractual services.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 7,116	\$ 7,056	\$ 7,010	\$ -
Commodities	250	80	500	-
Contractual Services	203,317	207,010	212,540	229,540
Capital Outlay	-	-	-	-
Other Charges	1,000	-	-	-
<b>Total</b>	<b>\$ 211,683</b>	<b>\$ 214,146</b>	<b>\$ 220,050</b>	<b>\$ 229,540</b>
Percent Change	(-20.4%)	1.2%	2.8%	4.3%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



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<b>Department:</b>	Executive	<b>Fund #:</b>	101 & 221
<b>Program:</b>	Legal Services	<b>Program #:</b>	103

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<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Prosecution cases opened	8,719	8,029	8,200	8,200
Civil cases processed	125	125	125	125
Meetings attended:				
Prosecution	575	575	600	600
Civil	225	225	235	250

**EFFECTIVENESS INDICATORS**

% of criminal code enforcement cases favorably resolved	99%	100%	99%	99%
% of litigation cases resulting in a favorable disposition of either a dismissal or a settlement of less than \$25,000	100%	100%	100%	100%

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**COMMENTS**

Legal services are provided by a contract with an attorney service that is renting office space at City Hall. This provides for enhanced communication and efficiencies. Prosecution of police issues remains level and any annual increases will likely be minimal. In addition a vast majority of cases are resolved in plea arrangements that minimize staff involvement.

**Department: Executive**  
**Program: Safety**

**Fund # : 101**  
**Program # : 114**

**Program Description**

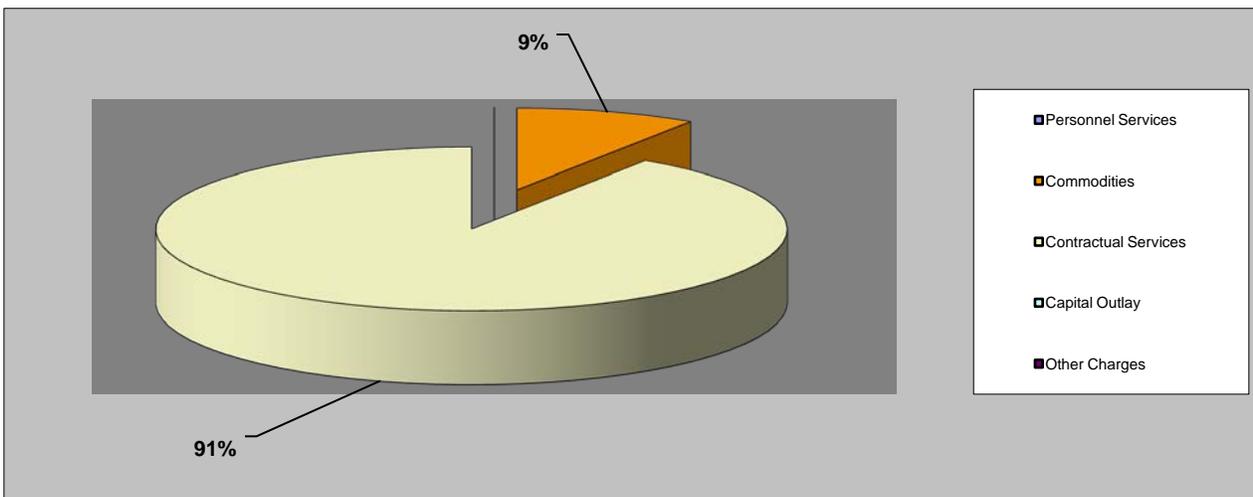
To ensure compliance with federal and state safety laws, regulations and City policies.

**Program Expenditure Highlights**

The Safety Consultant that was previously retained to do monthly work will provide advice whenever needed for a contracted hourly fee. The consultant will continue to do Public Works specific Safety Training, the yearly OSHA required "Awair" and "Right to Know" employee training.

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	944	1,000	550
Contractual Services	7,496	4,148	15,420	5,370
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 7,496</b>	<b>\$ 5,092</b>	<b>\$ 16,420</b>	<b>\$ 5,920</b>
Percent Change	(-13.5%)	(-32.1%)	222.5%	(-63.9%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



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<b>Department:</b>	<b>Executive</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Safety</b>	<b>Program #:</b>	<b>114</b>

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<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of work-related injuries reported	50	58	35	35
Number of worker days lost due to injuries	209	57	190	75
Percent of injuries involving lost work days	8%	19%	20%	16%

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**COMMENTS**

The numbers have been fairly steady from year to year on injuries and lost time. The City does a very good job bringing employees back to work with restrictions. Injured employees are brought back to do office work if they cannot perform their regular job. However, worker compensation premiums have substantially increased, which are not shown in the above numbers, due to the fact that claims affect the premium calculation for a four year period.



# MAPLEWOOD

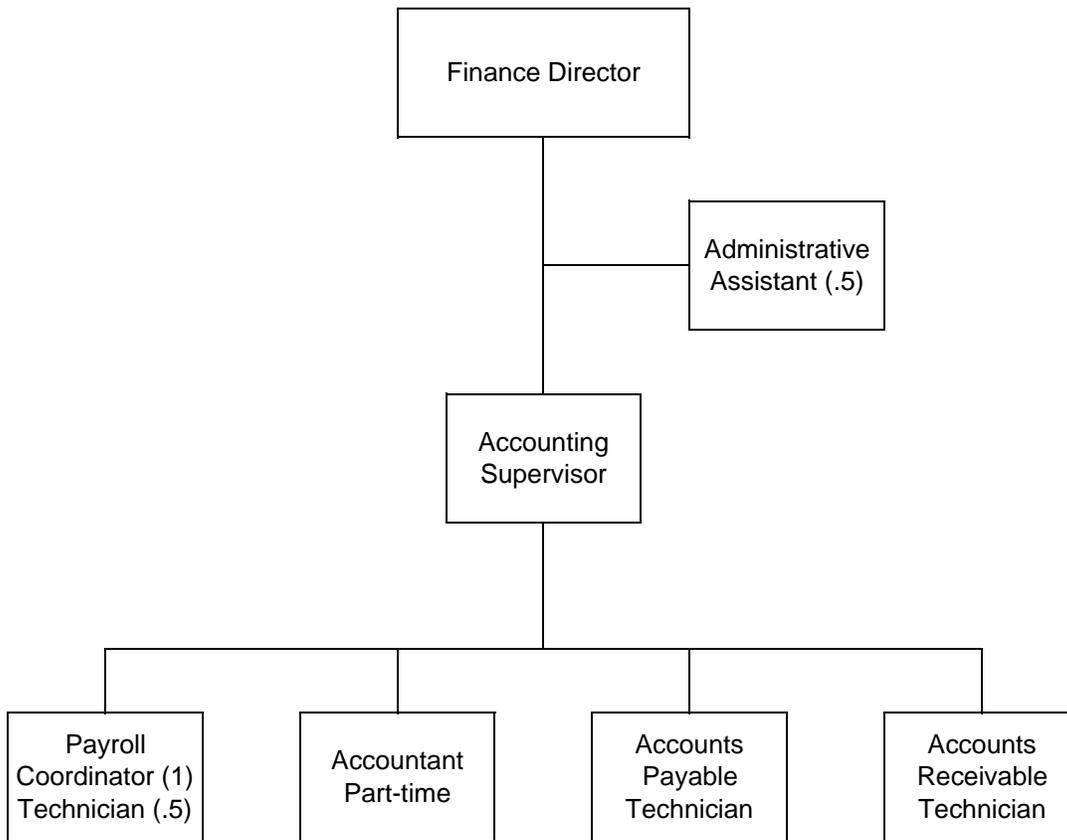
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CITY OF MAPLEWOOD

# FINANCE

ORGANIZATION CHART

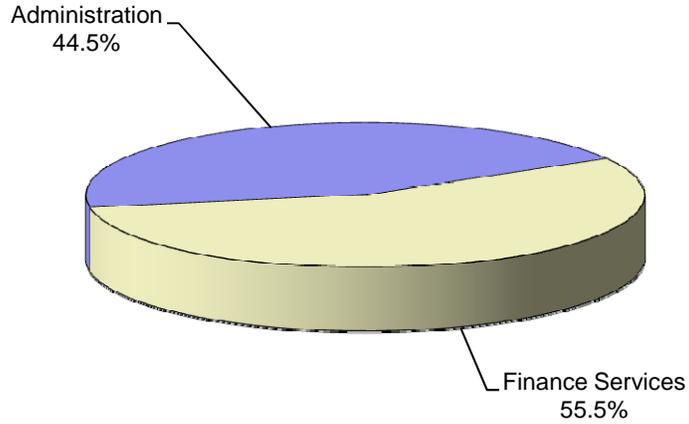


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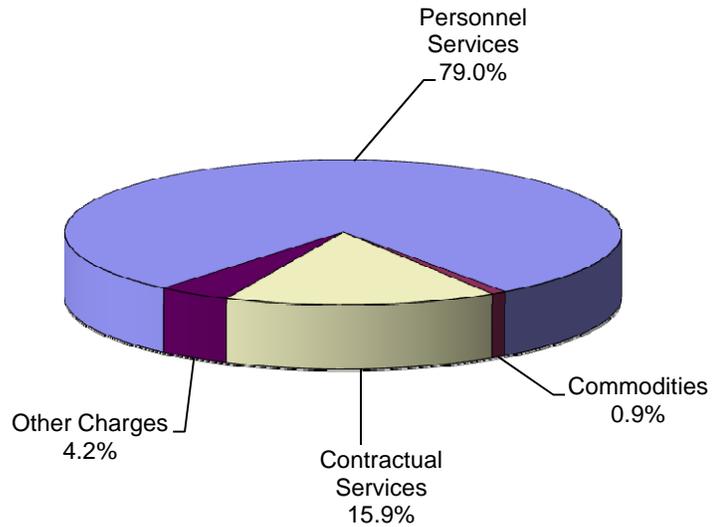
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# FINANCE BUDGET 2015

## Total By Program

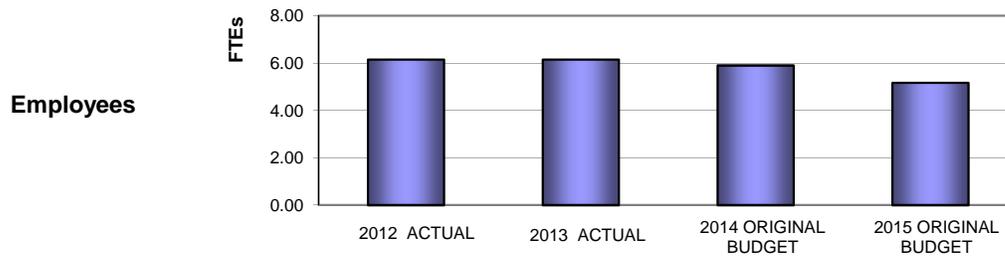
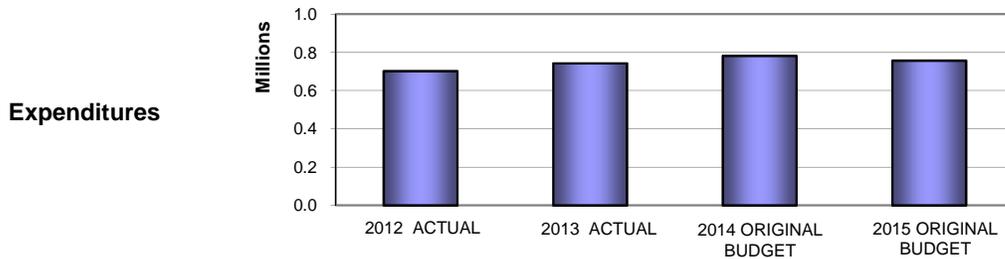


## Total By Classification



**FINANCE  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Administration	\$295,193	\$306,750	\$340,930	\$336,910	-1.2%
Ambulance Service Billing	248	0	0	0	N/A
Finance Services	406,803	436,293	440,580	420,250	-4.6%
<b>Totals</b>	<b>702,244</b>	<b>743,043</b>	<b>781,510</b>	<b>757,160</b>	<b>-3.1%</b>
<b>Total By Classification</b>					
Personnel Services	568,390	598,200	616,320	598,420	-2.9%
Commodities	3,184	9,021	6,840	6,660	-2.6%
Contractual Services	106,672	112,121	126,350	120,080	-5.0%
Capital Outlay and Depreciation	0	0	0	0	N/A
Other Charges	23,998	23,701	32,000	32,000	0.0%
<b>Totals</b>	<b>702,244</b>	<b>743,043</b>	<b>781,510</b>	<b>757,160</b>	<b>-3.1%</b>
<b>Total By Fund</b>					
General Fund	701,996	743,043	781,510	757,160	-3.1%
Ambulance Service Fund	248	0	0	0	N/A
<b>Totals</b>	<b>\$702,244</b>	<b>\$743,043</b>	<b>\$781,510</b>	<b>\$757,160</b>	<b>-3.1%</b>
<b>Number of Employees (FTE)</b>	<b>6.15</b>	<b>6.15</b>	<b>5.90</b>	<b>5.17</b>	<b>-12.4%</b>





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## FINANCE

### MISSION STATEMENT

To provide quality financial services and to maintain the city's financial health and stability.

### 2015 OBJECTIVES

1. Arrange for the issuance of bonds to finance projects that will improve and expand the city's infrastructure of streets and utilities and explore opportunities for refunding of existing debt to move interest costs.
2. Maintain city's bond rating of AA1/AA+ from the credit rating agencies.
3. Continue programs for debt management and improve cash status of the Maplewood Community Center and Ambulance Service funds.
4. Establish a replacement reserve fund for our City buildings.
5. Prepare and distribute the Comprehensive Annual Financial Report for 2014 by May 31, 2015.
6. Prepare and distribute the 2016-2020 Capital Improvement Plan by July 31, 2015.
7. Prepare and distribute the proposed 2016 Budget for City Council review by August 31, 2015.
8. Submit 2014 CAFR to Government Finance Officers Association to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
9. Submit 2015 Budget to Government Finance Officers Association to receive the Distinguished Budget Presentation Award.
10. Continue to review the city's system of internal controls so as to safeguard the city's assets.
11. Timely completion of the city's external audit with minimal audit adjusting entries.
12. Continued staff training, particularly in the areas of staff cross-training.

**Department: Finance**  
**Program: Administration**

**Fund # : 101**  
**Program # : 201**

**Program Description**

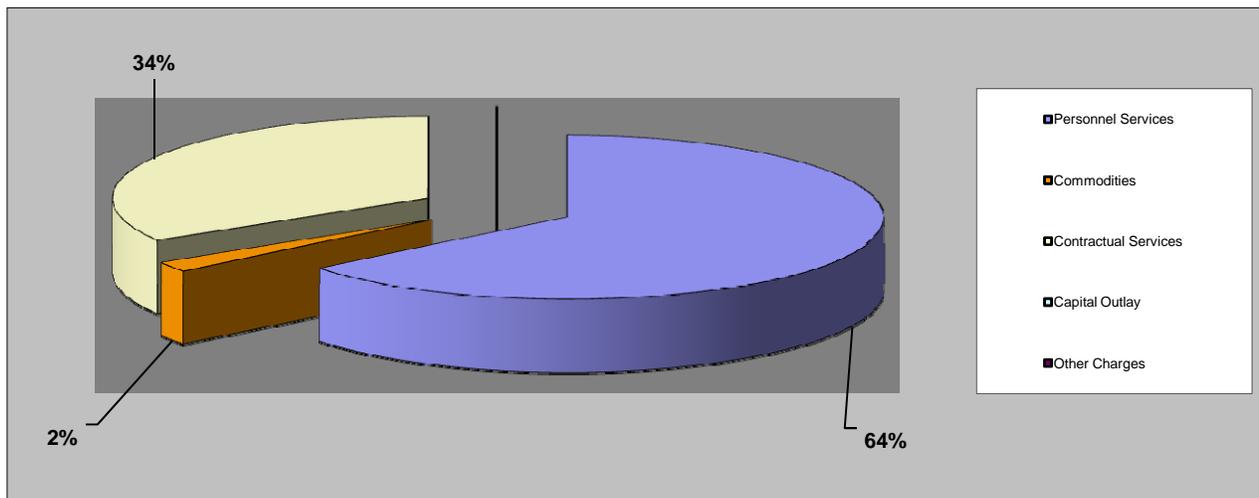
To manage department operations, borrow money to finance city expenditures, invest city money, prepare and monitor the annual city budget and prepare the annual update of the city's five-year capital improvement plan.

**Program Expenditure Highlights**

No significant change in the Finance Administration budget for 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 193,040	\$ 199,578	\$ 217,990	\$ 216,910
Commodities	3,184	3,728	6,840	6,660
Contractual Services	98,969	103,444	116,100	113,340
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 295,193</b>	<b>\$ 306,750</b>	<b>\$ 340,930</b>	<b>\$ 336,910</b>
Percent Change	(-2.1%)	3.9%	11.1%	(-1.2%)
 Full-Time Equivalent positions	 2.00	 1.50	 1.50	 1.50

**Program Expenditures by Classification**



<b>Department:</b>	<b>Finance</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>201</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Number of pages in budget booklet	362	362	360	360
Number of pages in capital improvement plan booklet	138	158	140	140

**COMMENTS**

The number of pages in the budget booklet increased by 25% when the 2004 budget was prepared in 2003 and changed to a program-performance format. Since then the number of pages has not changed significantly.

The number of pages in the capital improvement plan booklet is affected by the number of projects that are included in it. No significant change in the number of projects is anticipated in 2015.

**Department:** Finance **Fund # :** 606  
**Program:** Ambulance Service Billing **Program # :** 203

**Program Description**

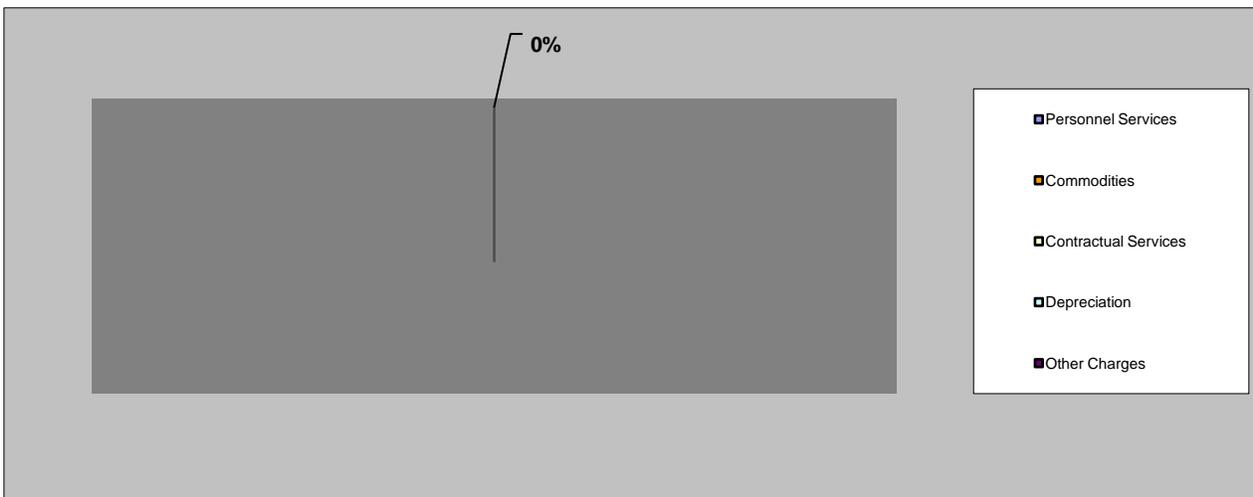
To bill, collect and account for ambulance service charges.

**Program Expenditure Highlights**

Ambulance billing fees are now accounted for in the Fire Department budget under 606-403.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	248	-	-	-
Depreciation	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 248</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Percent Change	(-99.4%)	(-100.0%)	0.0%	0.0%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Finance</b>	<b>Fund #:</b>	<b>606</b>
<b>Program:</b>	<b>Ambulance Service Billing</b>	<b>Program #:</b>	<b>203</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of service calls billed	0	0	0	0
Number of payments posted	101	0	0	0
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of unpaid ambulance bills over two years old written off	N/A	N/A	N/A	N/A

**COMMENTS**

Ambulance service billing was turned over to an outside provider at the end of 2008. This program is being phased out.

**Department: Finance**  
**Program: Finance Services**

**Fund # : 101**  
**Program # : 202**

**Program Description**

To collect and deposit revenues, disburse money to pay vendors and employees, maintain accounting records, prepare financial reports, maintain adequate insurance coverage, and assist with the preparation of the annual city budget and five-year capital improvement plan.

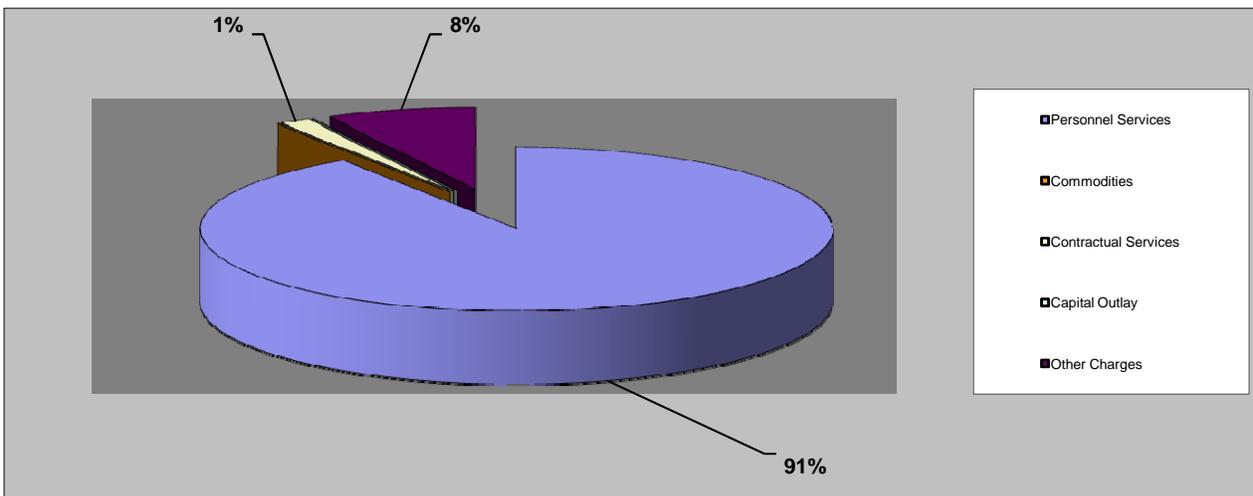
**Program Expenditure Highlights**

Two employees will be retiring early in 2015.

Contractual services reflects the fee for our OPEB actuarial study which occurs every 3 years. It was required to be completed in 2014.

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ 375,350	\$ 398,622	\$ 398,330	\$ 381,510
Commodities	-	5,293	-	-
Contractual Services	7,455	8,677	10,250	6,740
Capital Outlay	-	-	-	-
Other Charges	23,998	23,701	32,000	32,000
<b>Total</b>	<b>\$ 406,803</b>	<b>\$ 436,293</b>	<b>\$ 440,580</b>	<b>\$ 420,250</b>
Percent Change	4.9%	7.2%	1.0%	(-4.6%)
Full-Time Equivalent positions	4.15	4.65	4.40	3.67

**Program Expenditures by Classification**



<b>Department:</b>	<b>Finance</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Finance Services</b>	<b>Program #:</b>	<b>202</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of invoices paid	10,660	10,838	10,700	10,750
Number of payroll checks and direct deposits	9,742	9,548	9,800	9,600
Number of pages in annual financial report	208	204	210	205
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Receive the GFOA Certificate on the annual financial report	Yes	Yes	Yes	Yes
<b><u>EFFICIENCY MEASURES</u></b>				
Percent of invoices paid by purchasing cards	69%	69%	70%	70%
Percent of benefit earning employees paid by direct deposit	100%	100%	100%	100%

**COMMENTS**

The number of pages in the annual financial report fluctuates based upon the length of the notes to the financial statements, number of funds, and changes in generally accepted accounting principles.

The percent of benefit earning employees paid by direct deposit has gradually increased each year since 1995 when it was first offered as an option. Beginning in 2001, all new employees were required to enroll in the direct deposit program. All temporary/casual employees are strongly encouraged to enroll.



MAPLEWOOD

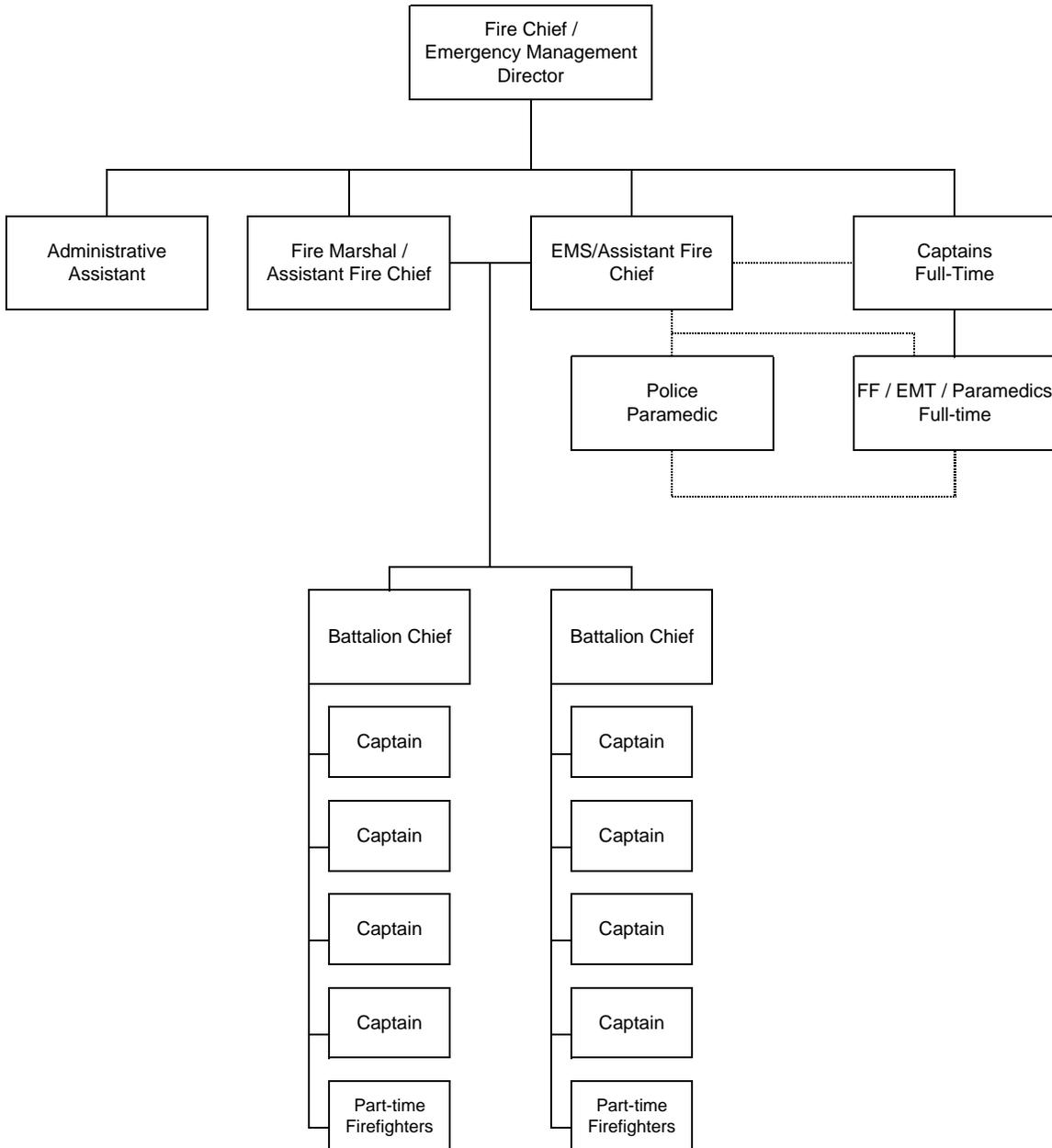
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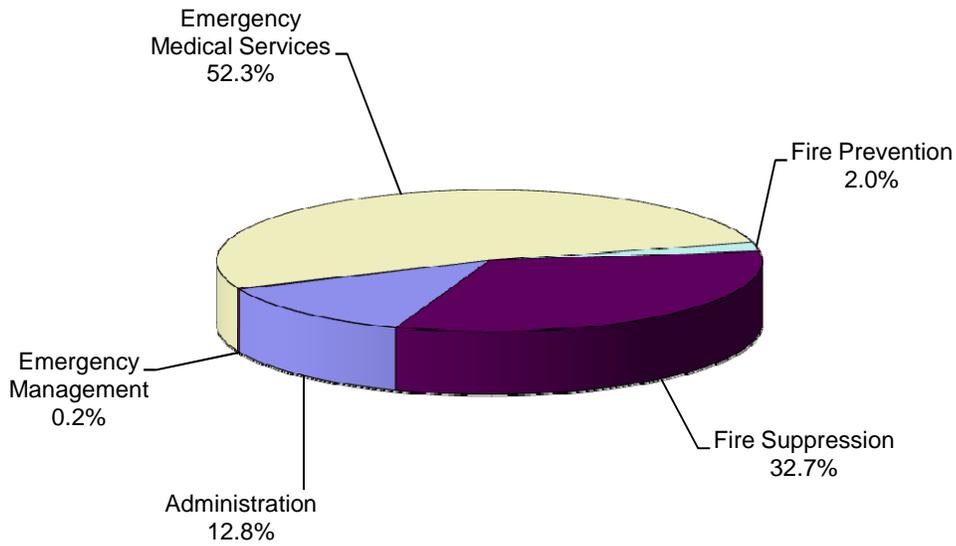
CITY OF MAPLEWOOD

# FIRE

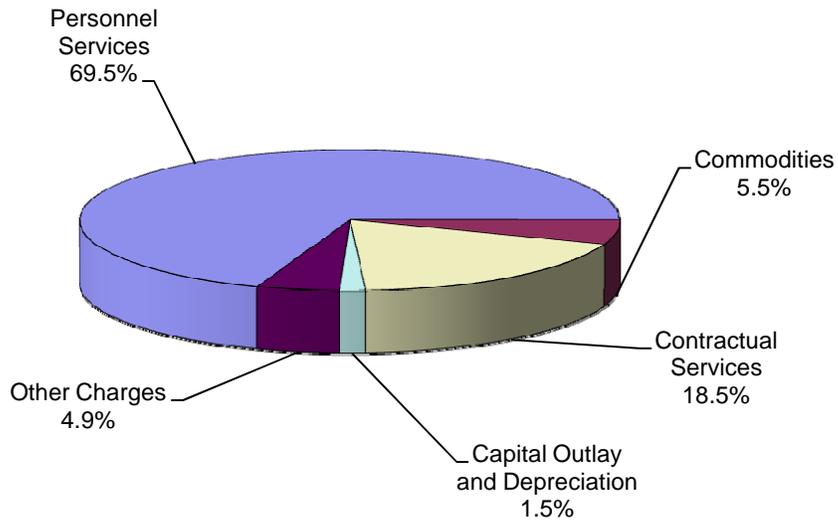
## ORGANIZATION CHART



# FIRE BUDGET 2015 Total By Program

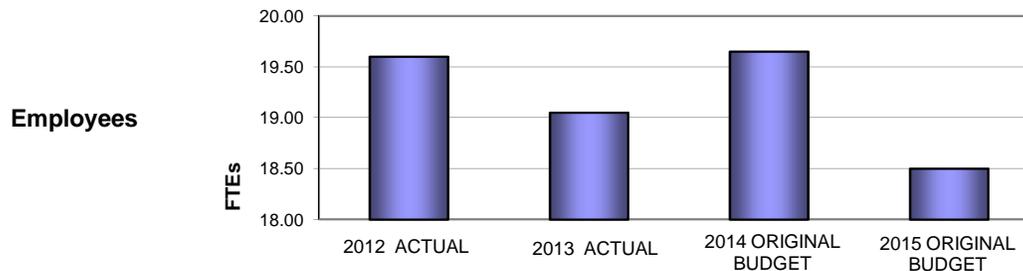
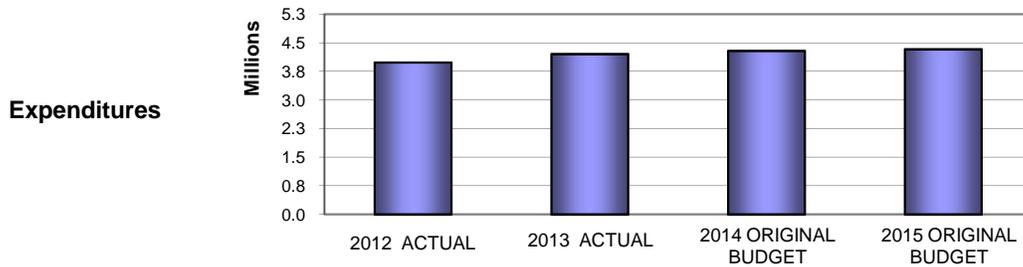


## Total By Classification



**FIRE  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Administration	\$528,989	\$560,027	\$575,540	\$554,340	-3.7%
Emergency Management	7,250	7,606	10,380	9,870	-4.9%
Emergency Medical Services	2,023,964	2,140,902	2,227,910	2,262,940	1.6%
Fire Prevention	82,650	84,982	85,730	86,940	1.4%
Fire Suppression	1,341,361	1,412,658	1,386,400	1,416,610	2.2%
<b>Totals</b>	<b>3,984,214</b>	<b>4,206,175</b>	<b>4,285,960</b>	<b>4,330,700</b>	<b>1.0%</b>
<b>Total By Classification</b>					
Personnel Services	2,722,058	2,922,940	2,934,900	3,007,720	2.5%
Commodities	191,339	220,566	261,500	240,250	-8.1%
Contractual Services	726,167	783,992	810,880	801,990	-1.1%
Capital Outlay and Depreciation	124,330	66,647	66,650	66,650	0.0%
Other Charges	220,320	212,030	212,030	214,090	1.0%
<b>Totals</b>	<b>3,984,214</b>	<b>4,206,175</b>	<b>4,285,960</b>	<b>4,330,700</b>	<b>1.0%</b>
<b>Total By Fund</b>					
Ambulance Service Fund	2,244,284	2,352,932	2,439,940	2,477,030	1.5%
General Fund	1,739,930	1,853,243	1,846,020	1,853,670	0.4%
<b>Totals</b>	<b>\$3,984,214</b>	<b>\$4,206,175</b>	<b>\$4,285,960</b>	<b>\$4,330,700</b>	<b>1.0%</b>
<b>Number of Employees (FTE)</b>	<b>19.60</b>	<b>19.05</b>	<b>19.65</b>	<b>18.50</b>	<b>-5.9%</b>





MAPLEWOOD

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## **FIRE**

### **MISSION STATEMENT**

The employees of the Maplewood Fire Department pledge the highest quality of service to meet our customers' needs. We further commit to call customers, continual public and employee education, fire prevention and emergency response. We will provide these services in a safe, professional and effective manner.

### **2015 OBJECTIVES**

1. Respond to 90% of the emergency response calls within eight (8) minutes.
2. Evaluate new services and techniques to improve our customer service.
3. Update and refine emergency preparedness plans.
4. Train at the highest level possible in a safe environment.
5. Evaluate new ways of becoming more efficient.
6. Total completion of fire training facility.
7. Construction of new fire stations.

**Department: Fire**  
**Program: Administration**

**Fund # : 101 & 606**  
**Program # : 411**

**Program Description**

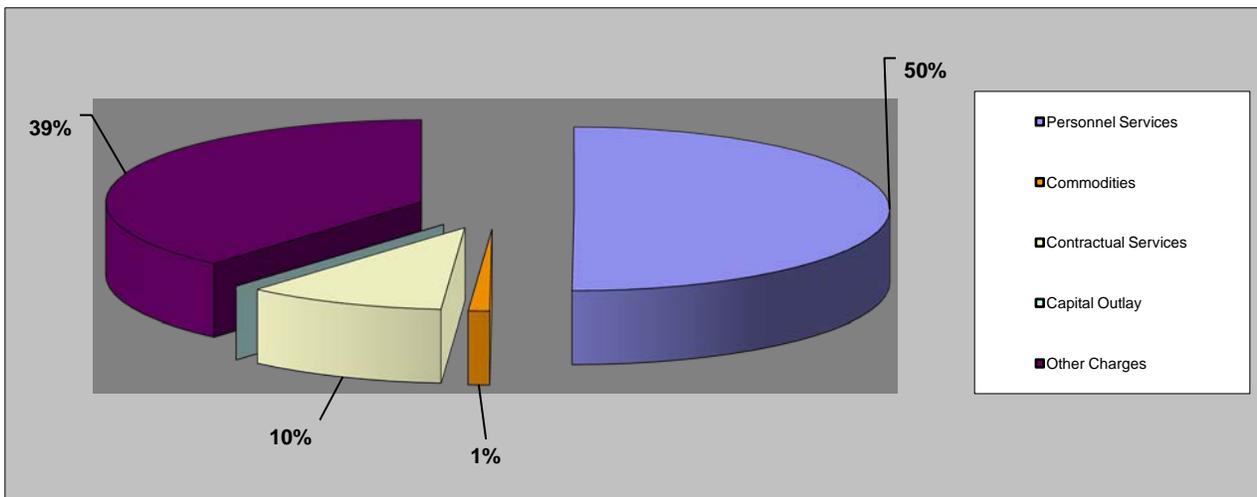
To provide administration, clerical and payroll support to all programs within the Fire Department.

**Program Expenditure Highlights**

The part-time administrative position has a reduction in hours and is being partially allocated to the Emergency Medical Services program.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 255,845	\$ 291,083	\$ 299,530	\$ 277,820
Commodities	4,064	4,815	6,000	6,000
Contractual Services	48,760	52,099	57,980	56,430
Capital Outlay	-	-	-	-
Other Charges	220,320	212,030	212,030	214,090
<b>Total</b>	<b>\$ 528,989</b>	<b>\$ 560,027</b>	<b>\$ 575,540</b>	<b>\$ 554,340</b>
Percent Change	(-16.2%)	5.9%	2.8%	(-3.7%)
 Full-Time Equivalent positions	 2.05	 2.25	 2.25	 1.88

**Program Expenditures by Classification**



<b>Department:</b>	<b>Fire</b>	<b>Fund #:</b>	<b>101 &amp; 606</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>411</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of staff meetings held	40	42	45	45
Number of paid-time staff	40	46	44	49
Number of FTE	19	18	18	21
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Per capita cost excluding ambulance service	\$50	\$53	\$52	\$52
False alarm violations	163	173	175	175
Additions of new part-time firefighters	5	5	6	6

**COMMENTS**

Note: Estimated population according to the Environmental & Economic Development is as follows:

2012 – 39,065  
 2013 – 38,950  
 2014 – 39,265  
 2015 – 39,580

**Department: Fire**  
**Program: Emergency Management**

**Fund # : 101**  
**Program # : 413**

**Program Description**

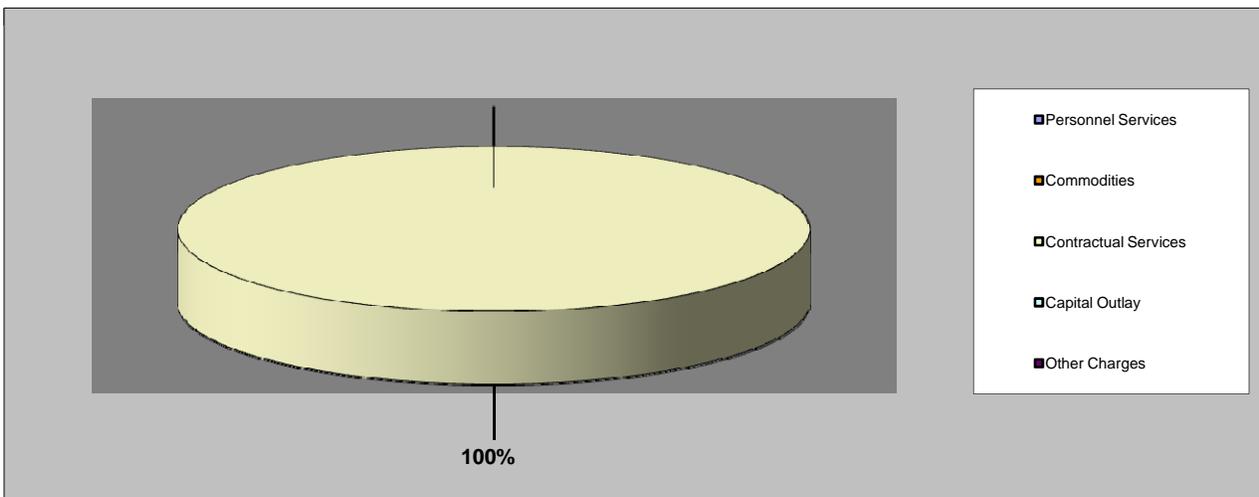
To assist key officials and emergency services in carrying out their duties and responsibilities under emergency conditions.

**Program Expenditure Highlights**

Accounts for supplies and fees needed for the emergency management program within the City.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	90	700	-
Contractual Services	7,250	7,516	9,680	9,870
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 7,250</b>	<b>\$ 7,606</b>	<b>\$ 10,380</b>	<b>\$ 9,870</b>
Percent Change	(-16.9%)	4.9%	36.5%	(-4.9%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Fire</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Emergency Management</b>	<b>Program #:</b>	<b>413</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
City plan updated	Yes	Yes	Yes	Yes
Meetings/training sessions attended	50	45	55	50
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Hours spent updating City plan	30	28	30	30
Hours spent on all hazardous planning	94	45	50	45
Number of grants	0	2	1	1

**COMMENTS**

We continue to upgrade the city's emergency action plan and meet monthly with Ramsey County emergency management staff to facilitate on-going training and planning. Maplewood staff will be participating in ongoing EOC training.

**Department: Fire**  
**Program: Emergency Medical Services**

**Fund # : 101 & 606**  
**Program # : 403,412**

**Program Description**

To provide Emergency Medical Services, including emergency medical treatment and transport; sponsor and participate in public education and community awareness efforts to promote first aid skills, healthy living and accident reduction.

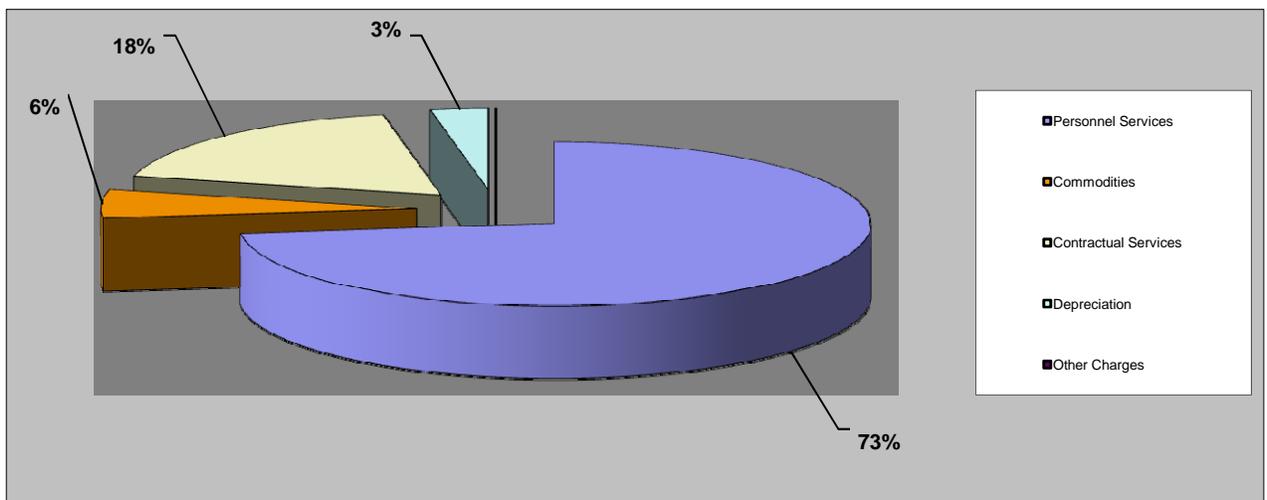
**Program Expenditure Highlights**

The additional staff projected to be added in October 2014 is being postponed. A portion of the part-time administrative position is being allocated here in 2015.

Commodities are decreasing due to the fact that there were no requests for small equipment purchases in 2015.

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ 1,485,920	\$ 1,544,300	\$ 1,600,230	\$ 1,656,020
Commodities	95,239	121,736	147,200	126,100
Contractual Services	376,158	408,219	413,830	414,170
Depreciation	66,647	66,647	66,650	66,650
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 2,023,964</b>	<b>\$ 2,140,902</b>	<b>\$ 2,227,910</b>	<b>\$ 2,262,940</b>
Percent Change	3.7%	5.8%	4.1%	1.6%
Full-Time Equivalent positions	11.05	10.30	10.66	10.13

**Program Expenditures by Classification**



<b>Department:</b>	<b>Fire</b>	<b>Fund #:</b>	<b>101 &amp; 606</b>
<b>Program:</b>	<b>Emergency Medical Services</b>	<b>Program #:</b>	<b>403,412</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total EMS calls	3,706	3,996	4,218	4,471
Total ALS transports (Advanced Life Support)	2,500	2,230	2,379	2,522
Total BLS transports (Basic Life Support)	379	770	775	822
Total number of ambulances in service	5	5	5	5
Total billable no transport calls	40	36	30	30
Average time spent per EMS call	48 min.	48 min.	48 min.	48 min.
<b><u>EFFECTIVENESS INDICATORS</u></b>				
% of medical response time of eight minutes or less	90%	86%	84%	80%

**COMMENTS**

Our total EMS calls were up in 2013 by 9.5%. As our call volume increases, we anticipate that our percentages of EMS response times over 8 minutes will increase.

**Department: Fire**  
**Program: Fire Prevention**

**Fund # : 101**  
**Program # : 405**

**Program Description**

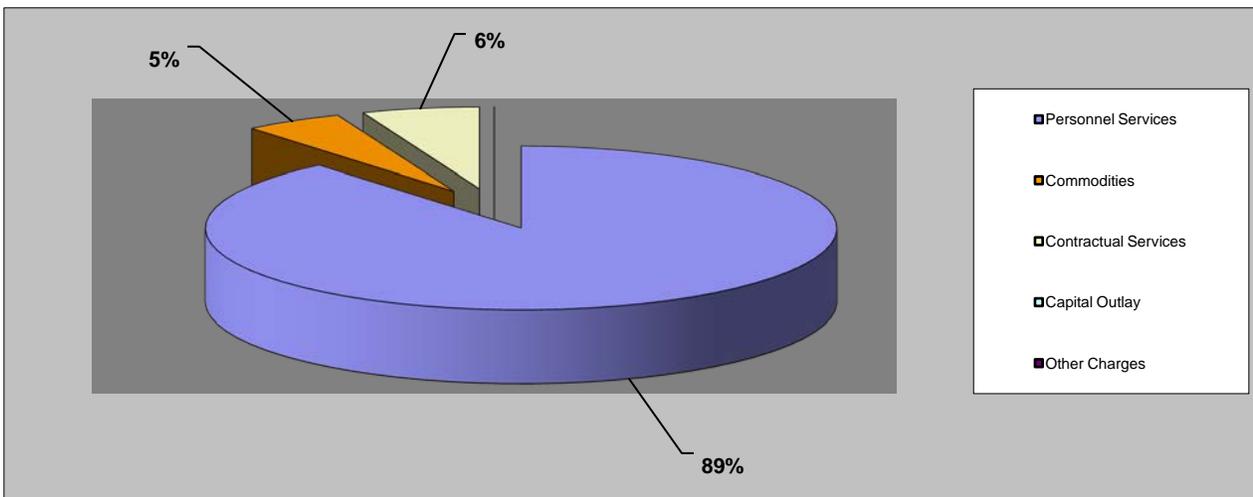
To provide preservation of life and property to the citizens by way of fire prevention, education and code enforcement.

**Program Expenditure Highlights**

No significant change in the Fire Prevention budget for 2015.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 75,342	\$ 75,692	\$ 75,760	\$ 77,310
Commodities	2,828	3,387	4,350	4,400
Contractual Services	4,480	5,903	5,620	5,230
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 82,650</b>	<b>\$ 84,982</b>	<b>\$ 85,730</b>	<b>\$ 86,940</b>
Percent Change	5.9%	2.8%	0.9%	1.4%
 Full-Time Equivalent positions	 0.50	 0.50	 0.50	 0.50

**Program Expenditures by Classification**



<b>Department:</b>	<b>Fire</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Fire Prevention</b>	<b>Program #:</b>	<b>405</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Safety inspections	355	670	425	475
Fire pan reviews	20	28	20	20
Community education events	22	22	20	20
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Number of reinspections	128	396	60	100
Fire investigations	15	4	10	10
Participants in fire prevention training	797	1,765	900	900

**COMMENTS**

In 2013, we had a major push to do life safety inspections in order to update as many of our building preplans to have them ready to be added to the new CAD system in 2014.

**Department: Fire**  
**Program: Fire Suppression**

**Fund # : 101**  
**Program # : 404**

**Program Description**

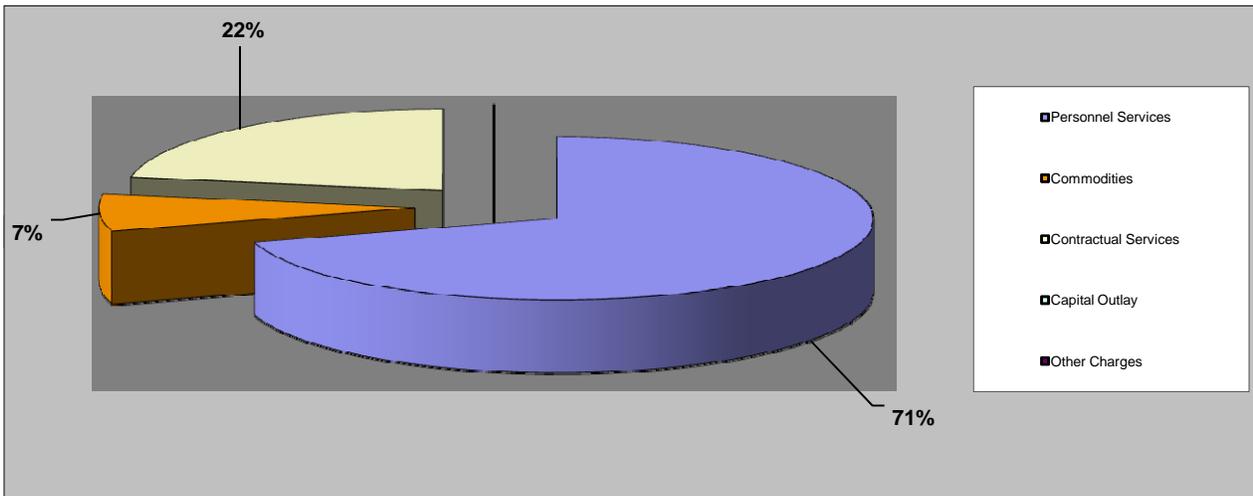
To provide the highest level of fire suppression services to our customers in a timely and professional manner.

**Program Expenditure Highlights**

For personnel services, the additional staff projected to be added in October 2014 is being postponed but the pass through of Fire State Aid due the Fire Relief Association is increasing.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 904,951	\$ 1,011,865	\$ 959,380	\$ 996,570
Commodities	89,208	90,538	103,250	103,750
Contractual Services	289,519	310,255	323,770	316,290
Capital Outlay	57,683	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 1,341,361</b>	<b>\$ 1,412,658</b>	<b>\$ 1,386,400</b>	<b>\$ 1,416,610</b>
Percent Change	(-0.7%)	5.3%	(-1.9%)	2.2%
 Full-Time Equivalent positions	 6.00	 6.00	 6.24	 6.00

**Program Expenditures by Classification**



<b>Department:</b>	<b>Fire</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Fire Suppression</b>	<b>Program #:</b>	<b>404</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Population served:

<b>MAPLEWOOD</b>	38,118	38,163	38,213	38,263
Total fire calls	733	635	600	600
Total EMS calls	3,570	3,996	4,210	4,471
Total calls	4,303	4,631	4,810	5,071

**EFFECTIVENESS INDICATORS**

Percent of emergency response times of eight minutes or less	85.2%	86.5%	84.5%	82.5%
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**COMMENTS**

We no longer respond red lights and sirens to canceled fire alarms and ALFA emergency medicals; therefore, the percentage of our response times is not completely accurate.



**MAPLEWOOD**

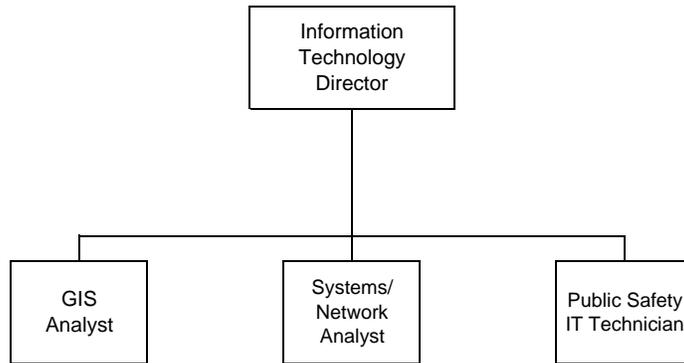
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CITY OF MAPLEWOOD

# INFORMATION TECHNOLOGY

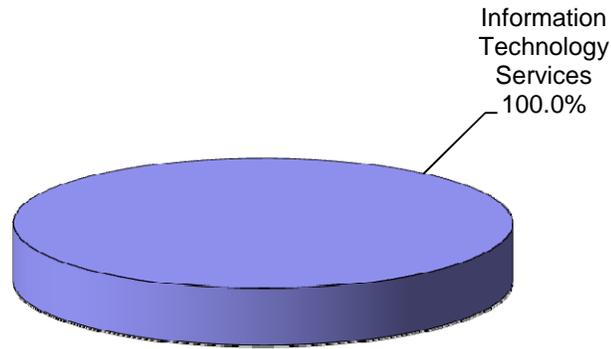
ORGANIZATION CHART



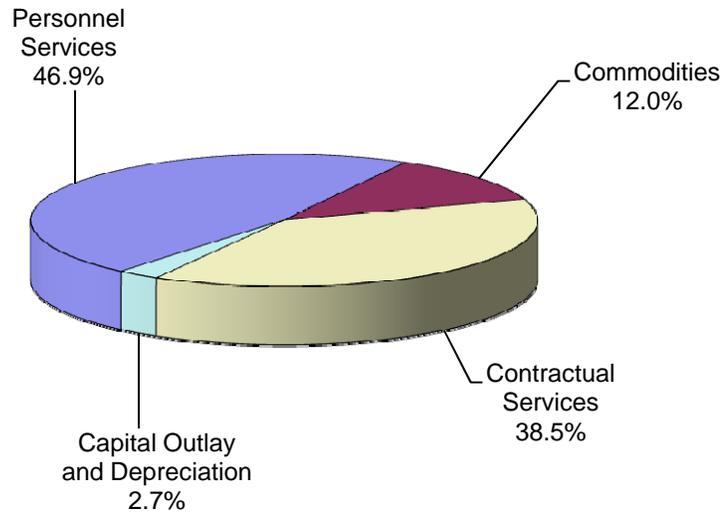
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# INFORMATION TECHNOLOGY BUDGET 2015 Total By Program

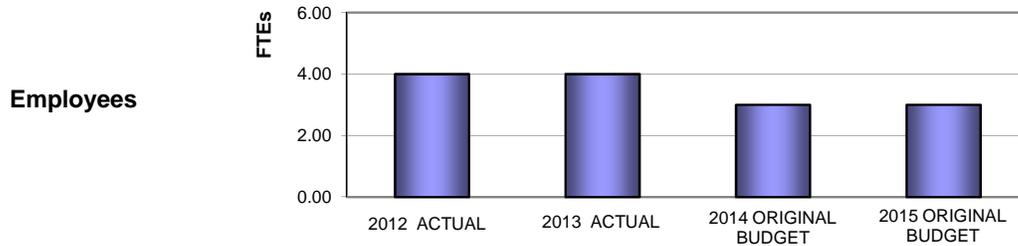
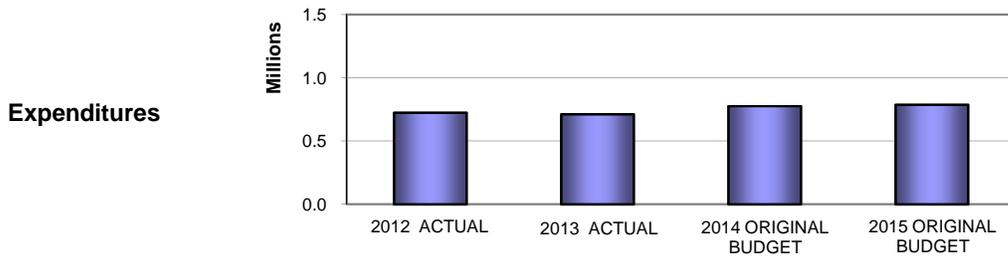


## Total By Classification



**INFORMATION TECHNOLOGY  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Information Technology Services	724,773	711,219	775,670	787,250	1.5%
Totals	724,773	711,219	775,670	787,250	1.5%
<b>Total By Classification</b>					
Personnel Services	386,961	365,801	357,070	368,880	3.3%
Commodities	80,268	69,842	95,600	94,100	-1.6%
Contractual Services	239,599	252,389	305,230	302,920	-0.8%
Capital Outlay and Depreciation	17,685	21,354	17,690	21,350	20.7%
Other Charges	260	1,833	80	0	-100.0%
Totals	\$724,773	\$711,219	\$775,670	\$787,250	1.5%
<b>Total By Fund</b>					
Information Technology Fund	724,773	711,219	775,670	787,250	1.5%
Totals	\$724,773	\$711,219	\$775,670	\$787,250	1.5%
Number of Employees (FTE)	4.00	4.00	3.00	3.00	0.0%





MAPLEWOOD

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## **INFORMATION TECHNOLOGY**

### **MISSION STATEMENT**

To provide the most effective information technology services and support possible to the City of Maplewood staff and citizens.

### **2015 OBJECTIVES**

1. Continue to increase documentation of IT systems.
2. Continue to implement mobile technologies to increase staff efficiency.
3. Evaluate Planning/Permitting software applications for 2016 implementation.
4. Assist in implementing asset management application.
5. Continue documentation of IT policies & procedures.
6. Improve helpdesk responsiveness.
7. Improve support of City applications.
8. Continue to work with staff in taking full advantage of our document management system.
9. Evaluate and adjust as necessary our cost allocation process.
10. Explore new revenue streams.
11. Continue to explore working with other agencies to realize increased efficiencies.

**Department:** Information Technology  
**Program:** Information Technology Services

**Fund # :** 703  
**Program # :** 118

**Program Description**

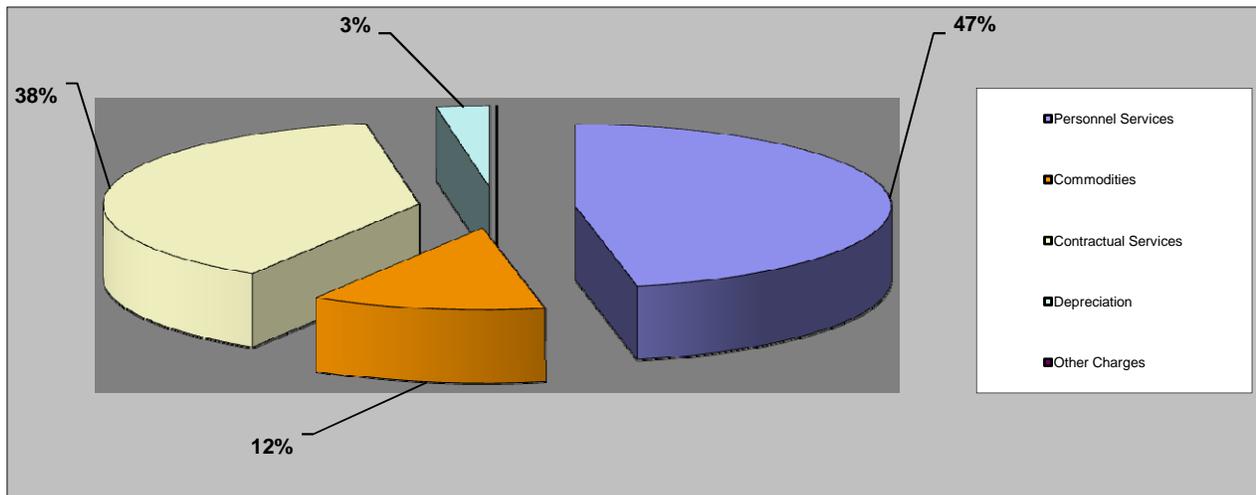
To provide and support internal information systems and create external interfaces that facilitates access to city information.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 386,961	\$ 365,801	\$ 357,070	\$ 368,880
Commodities	80,268	69,842	95,600	94,100
Contractual Services	239,599	252,389	305,230	302,920
Depreciation	17,685	21,354	17,690	21,350
Other Charges	260	1,833	80	-
<b>Total</b>	<b>\$ 724,773</b>	<b>\$ 711,219</b>	<b>\$ 775,670</b>	<b>\$ 787,250</b>
Percent Change	9.0%	(-1.9%)	9.1%	1.5%
Less charges to other depts.	(643,680)	(693,680)	(743,680)	(773,680)
<b>Net Total</b>	<b>81,093</b>	<b>17,539</b>	<b>31,990</b>	<b>13,570</b>
Full-Time Equivalent positions	4.00	4.00	3.00	3.00

**Program Expenditures by Classification**



<b>Department:</b>	<b>Information Technology</b>	<b>Fund #:</b>	<b>703</b>
<b>Program:</b>	<b>Information Technology Services</b>	<b>Program #:</b>	<b>118</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of devices maintained	776	783	790	800
Number of workstations maintained	214	212	210	210
Number of help desk requests	1,987	1,810	2,100	2,200
Number of computers replaced	33	28	35	35
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of help desk service calls resolved within 24 hrs	64%	58%	63%	65%
Percent of internal customers rating services as good or excellent	92%	88%	92%	93%
Number of web page hits by external users	883,948	830,078	860,000	900,000
<b><u>Efficiency Measures</u></b>				
IT wage and benefit expenditures per workstation	\$1,808	\$1,725	\$1,700	\$1,757

**COMMENTS**

Estimates for Outputs/Workload in 2015 stay fairly consistent with 2014 with some interesting trends.

We will be adjusting some of our effectiveness indicators and efficiency measures this year to take effect in 2015 due to the fact that, while workstations are still highly important, there is now additional focus on mobile devices which isn't represented currently.



**MAPLEWOOD**

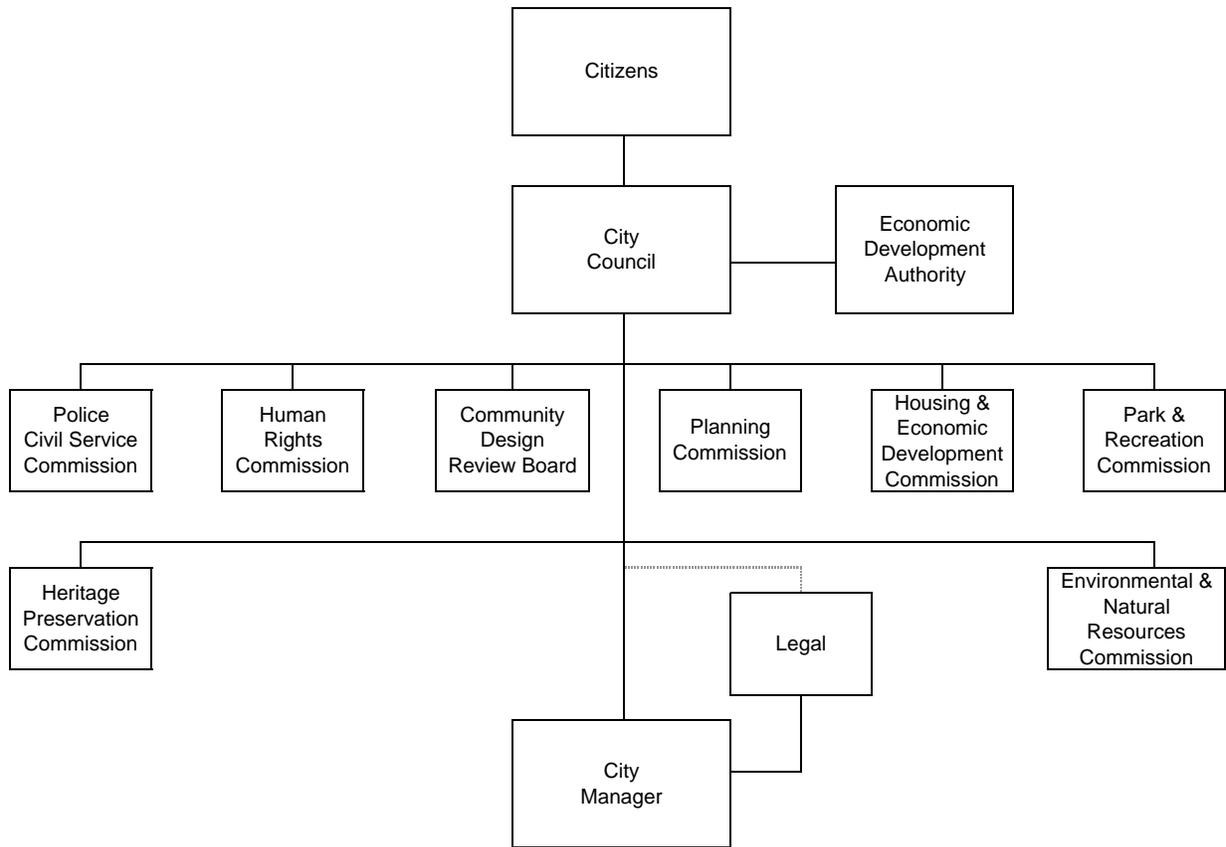
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CITY OF MAPLEWOOD

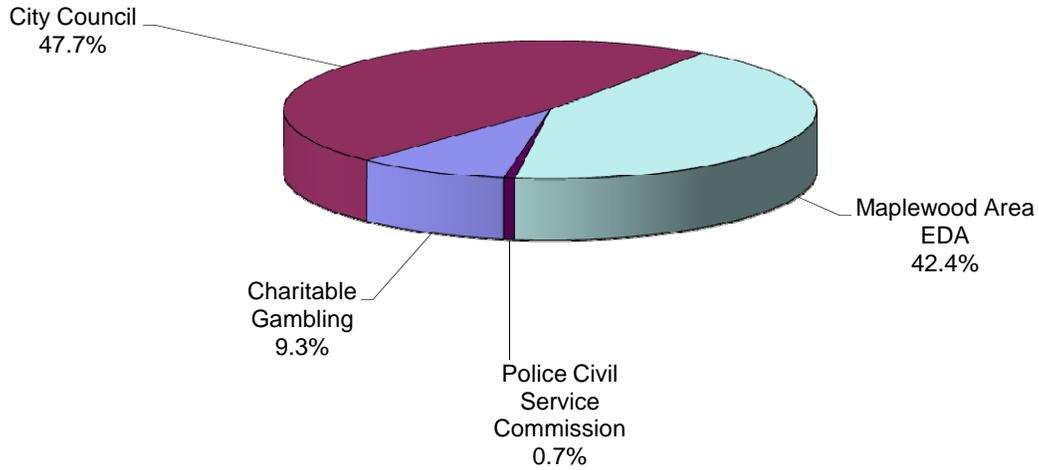
LEGISLATIVE

ORGANIZATIONAL CHART

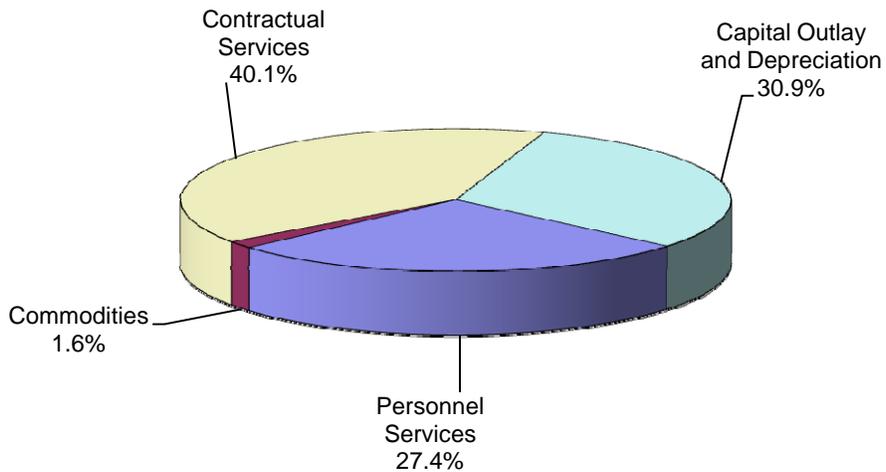


# LEGISLATIVE BUDGET 2015

## Total By Program



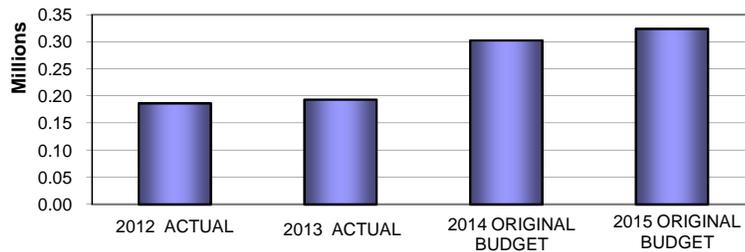
## Total By Classification



**LEGISLATIVE  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Charitable Gambling	24,027	28,536	32,000	30,000	-6.3%
City Council	146,686	144,870	153,240	154,370	0.7%
Human Rights Commission	1,060	507	0	0	N/A
Maplewood Area EDA	14,789	12,871	115,180	137,370	19.3%
Police Civil Service Commission	0	6,644	2,150	2,150	0.0%
<b>Totals</b>	<b>186,562</b>	<b>193,428</b>	<b>302,570</b>	<b>323,890</b>	<b>7.0%</b>
<b>Total By Classification</b>					
Personnel Services	66,212	65,768	68,980	88,660	28.5%
Commodities	3,908	3,467	6,500	5,300	-18.5%
Contractual Services	116,442	111,818	124,920	129,930	4.0%
Capital Outlay and Depreciation	0	12,375	100,000	100,000	0.0%
Other Charges	0	0	2,170	0	-100.0%
<b>Totals</b>	<b>186,562</b>	<b>193,428</b>	<b>302,570</b>	<b>323,890</b>	<b>7.0%</b>
<b>Total By Fund</b>					
Charitable Gambling Tax Fund	24,027	28,536	32,000	30,000	-6.3%
General Fund	147,746	152,021	155,390	156,520	0.7%
Maplewood Area EDA	14,789	12,871	115,180	137,370	19.3%
<b>Totals</b>	<b>\$186,562</b>	<b>\$193,428</b>	<b>\$302,570</b>	<b>\$323,890</b>	<b>7.0%</b>
Number of Employees (FTE)	0.00	0.00	0.00	0.00	N/A

**Expenditures**





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## LEGISLATIVE

### MISSION STATEMENT

To provide for the establishment of policies and adoption of local laws for the public health, safety and welfare of the people of the City of Maplewood through the City Council as advised by various commissions and task forces as authorized by ordinance and appointment.

### 2015 OBJECTIVES

#### 1. ECONOMIC DEVELOPMENT

Set priorities and establish marketing and development plans for businesses in targeted areas: Maplewood Mall area, Hwy 36-English, vacancies at strip malls. Includes redevelopment efforts in Gladstone; begin visioning redevelopment options for targeted commercial areas. Continue to work to attract medical office uses.

#### 2. PUBLIC SAFETY

Areas of focus shall be unique services, Integrative Youth Development, Prevention, Education, Technology, Focused Service, Partnerships, Diverse Communities, and Innovation. Community Paramedics shall be explored along with completion of the Fire Department Program and Plan including selling and redevelopment of abandoned stations; building of the 3M station and development of the facility for Fire Training.

#### 3. FINANCIAL STABILITY/SUSTAINABILITY

Continue to adapt financial and operational sustainability efforts including reduction of debt balance, maintain goal of bond rating at AA1 and set up reserve funds to maintain assets. Continue to adapt financial and operational sustainability efforts including current budget methods, continue facility upgrades and environmental considerations.

#### 4. PARKS AND RECREATION

Do the necessary preparation to consider a Parks Referendum. Put a financial plan in place for the Maplewood Community Center.

#### 5. ENERGY CONSERVATION AND ENVIRONMENT

Improve energy efficiency of entire city including all levels of government, businesses, residences and non-profits. Explore renewable energy sources for all of Maplewood. Begin to retrofit all City buildings in Maplewood. Expand recycling services to all of Maplewood.

**Department:** Legislative  
**Program:** Charitable Gambling

**Fund # :** 205  
**Program # :** 000

**Program Description**

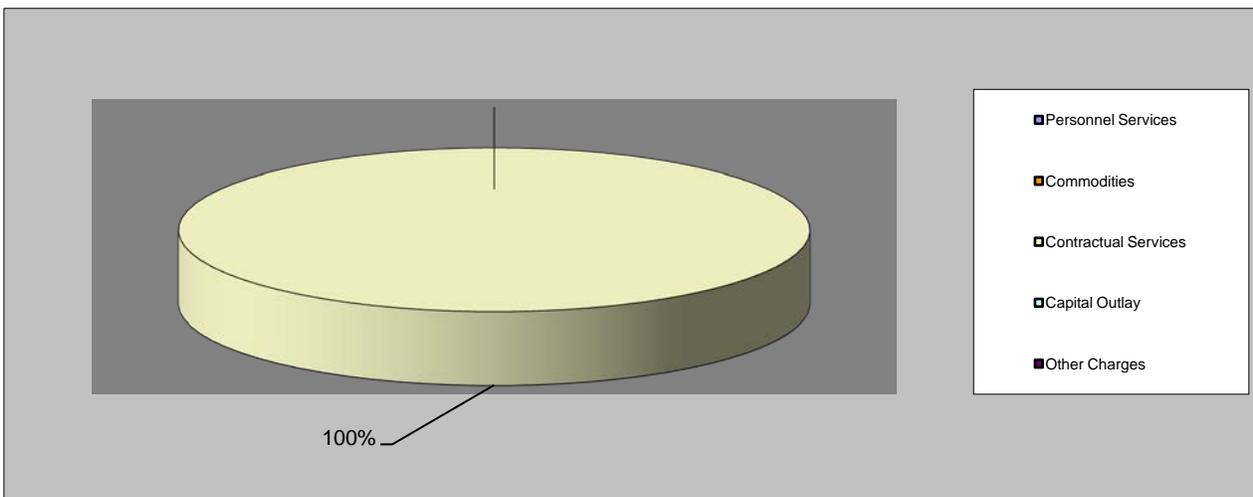
The Charitable Gambling Fund accounts for expenditures of the City gambling tax. The tax is ten percent of the net receipts of a licensed organization for lawful gambling. The City Council allocates the funds to agencies and departments that provide city-related services.

**Program Expenditure Highlights**

The requests approved by the City Council for 2015 are listed on the next page.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	24,027	28,536	32,000	30,000
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 24,027</b>	<b>\$ 28,536</b>	<b>\$ 32,000</b>	<b>\$ 30,000</b>
Percent Change	2.3%	18.8%	12.1%	(-6.3%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Legislative</b>	<b>Fund #:</b>	<b>205</b>
<b>Program:</b>	<b>Charitable Gambling</b>	<b>Program #:</b>	<b>000</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Requests considered	18	28	25	23
Requests awarded	18	25	22	21

**COMMENTS**

The number of requests received and awarded has been fairly constant, but proceeds from the Charitable Gambling tax have receded in recent years.

The requests approved by the City Council for 2015 are as follows:

\$760	Ashland Productions
380	Boy Scout Troop 461
320	CHILD Inc
1,280	Dispute Resolution Center
1,750	District 622 Education Foundation
310	Ecumen Lakeview Commons
2,200	Friends of Maplewood Nature Center
640	Gethsemane Lutheran School
1,440	Hmong American Education Fund
450	LENA Youth Connect, Inc.
220	Maple Tree Monastery Childcare Center
4,060	Maplewood Area Historical Society
760	Maplewood Monarchs S.O. Team
3,850	Maplewood Police Reserves
2,200	Maplewood Youth Scholarship Fund
540	Mounds Park Academy
2,580	Ramsey County Fair
420	SRAA (Senior Royalty Alumni Association)
540	St. Jerome's Catholic School
800	St. Paul Educational Foundation
1,060	Tubman Family Alliance
1,150	Weaver Elementary School
920	Webster Elementary School
<u>1,370</u>	White Bear Area YMCA
\$30,000	TOTAL

**Department:** Legislative **Fund # :** 101  
**Program:** City Council **Program # :** 101

**Program Description**

To establish policy, adopt laws and appoint members of advisory commissions.

**Program Expenditure Highlights**

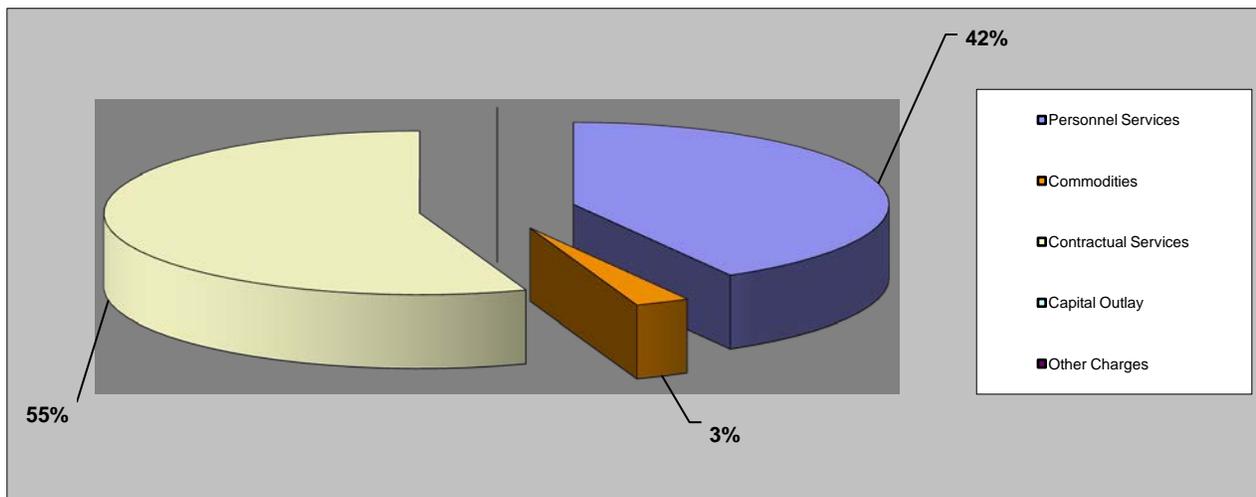
Council pay rates increase bi-annually in even-numbered years based on the Consumer Price Index.

The videographers are no longer employed by the City. We now contract out for those services.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 66,212	\$ 65,768	\$ 68,980	\$ 64,440
Commodities	3,711	3,324	5,500	4,300
Contractual Services	76,763	75,778	78,760	85,630
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 146,686</b>	<b>\$ 144,870</b>	<b>\$ 153,240</b>	<b>\$ 154,370</b>
Percent Change	7.2%	(-1.2%)	5.8%	0.7%

Full-Time Equivalent positions Council consists of one Mayor and four Council Members.

**Program Expenditures by Classification**



<b>Department:</b>	<b>Legislative</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>City Council</b>	<b>Program #:</b>	<b>101</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of City Council meetings	22	22	24	24
Number of Council/Manager Workshops	20	19	36	30
Agenda items	503	509	500	500

**COMMENTS**

The above items reflect meetings and agenda items that are submitted to the City Council.

**Department: Legislative** **Fund # : 101**  
**Program: Human Rights Commission** **Program # : 108**

**Program Description**

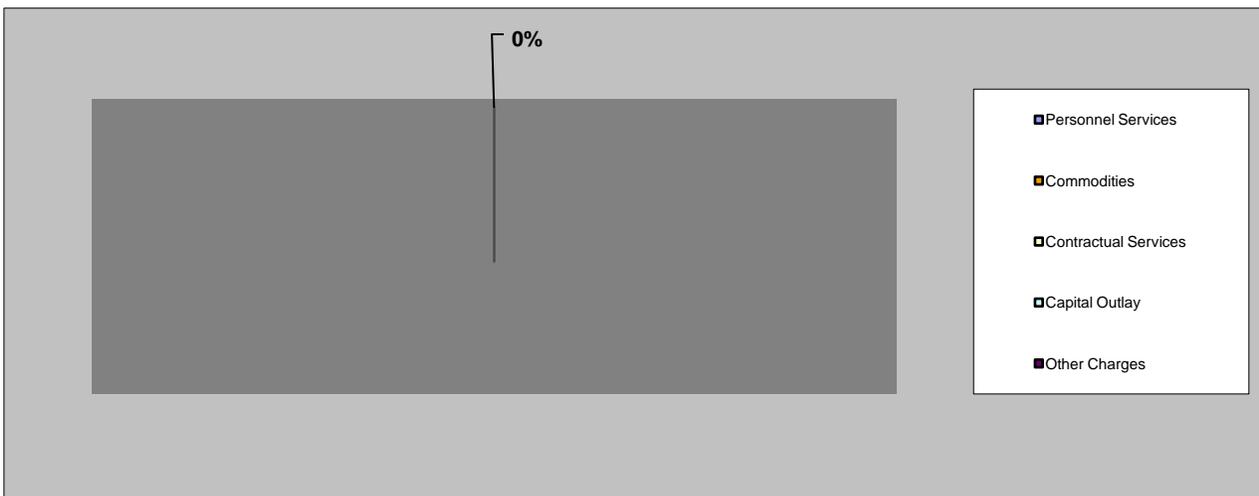
The Maplewood Human Rights Commission will advocate for equal opportunities for all citizens of Maplewood in housing, employment, public accommodations, services and education continuously working to improve human rights within the community.

**Program Expenditure Highlights**

The budget for this program is being absorbed by the budget for the staff liaison. In this case, any costs will be paid for by 101-301 (Citizen Services - Administration).

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	197	143	-	-
Contractual Services	863	364	-	-
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 1,060</b>	<b>\$ 507</b>	<b>\$ -</b>	<b>\$ -</b>
Percent Change	105900.0%	(-52.2%)	(-100.0%)	0.0%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Legislative</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Human Rights Commission</b>	<b>Program #:</b>	<b>108</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Contests sponsored	1	2	2	2
Community awareness events sponsored	0	0	3	3
Bias crime complaints	0	0	0	0
Businesses and organizations participating as sponsors	0	2	2	2
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Number of people attending community events	26	25	400	400
Percentage of businesses and organizations participating	0%	2%	2%	2%

**COMMENTS**

In 2014, the Commission sponsored an art and poster contest for 3<sup>rd</sup> through 12<sup>th</sup> grade students in ISD 622, 623, 624, and all other public, private, or homeschooled students residing in the City of Maplewood during the 2013-2014 academic year. Entries were required to portray the Civil Rights Act of 1964. Twenty-two submissions were received.

In 2014, the Commission continued its mission to aid and advocate for equal opportunities for all citizens of Maplewood in: housing, employment, public accommodations, services and education, in addition to continuously working to improve human rights within the community.

**Department:** Legislative **Fund # :** 280  
**Program:** Maplewood Area EDA **Program # :** 000

**Program Description**

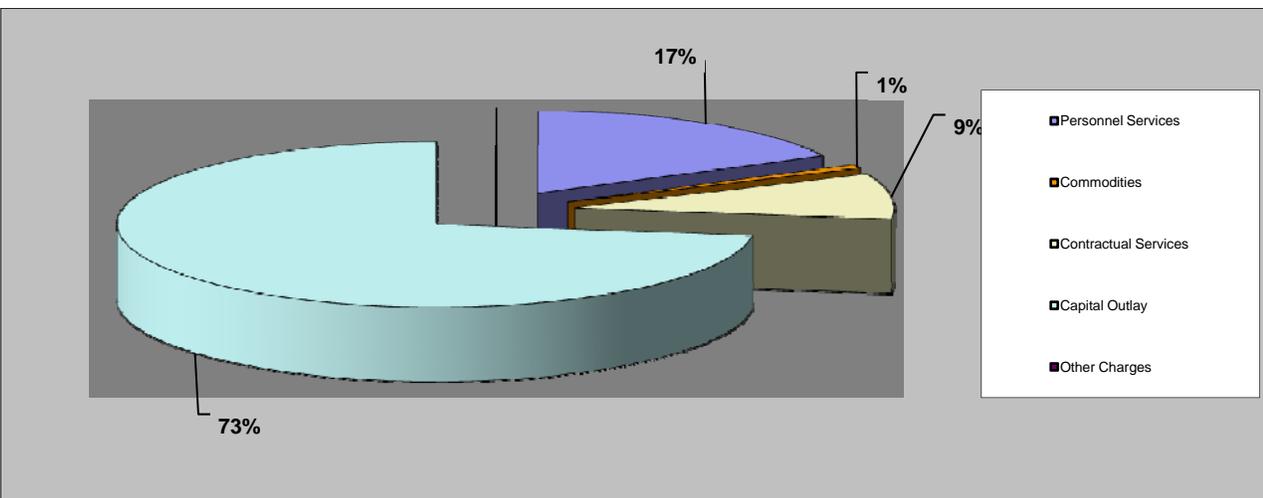
To assist with development and redevelopment opportunities and initiatives.

**Program Expenditure Highlights**

This program was expanded in 2014 to assist with marketing of excess city property as well as training staff in the procedures of economic development for our business community. We hope to continue these initiatives in 2015 with existing staff and consultants as needed.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ 24,220
Commodities	-	-	1,000	1,000
Contractual Services	14,789	496	12,010	12,150
Capital Outlay	-	12,375	100,000	100,000
Other Charges	-	-	2,170	-
<b>Total</b>	<b>\$ 14,789</b>	<b>\$ 12,871</b>	<b>\$ 115,180</b>	<b>\$ 137,370</b>
Percent Change	100.0%	(-13.0%)	794.9%	19.3%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Legislative</b>	<b>Fund #:</b>	<b>280</b>
<b>Program:</b>	<b>Maplewood Area EDA</b>	<b>Program #:</b>	<b>000</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
EDA meetings	1	3	4	8
HEDC commission meetings	8	10	9	10
Business retention meetings	10	15	20	20
Local business leaders meetings	2	1	2	2
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Number of loans	1	0	1	2
New Tax Abatement/TIF Districts	1	0	2	2

**COMMENTS**

In 2009, the city council established the Economic Development Authority (EDA) and the Business and Economic Development Commission. In 2011, the EDA participated in the Trillion BTU program through the St. Paul Port Authority. The EDA, with the help of the General Fund, contributed \$400,000 for a loan to St. John's Hospital to be paid back over 5 years at a 4 percent interest rate. In 2012, the city council, which also serves as the EDA, established economic development as the city's top priority. During 2012 and throughout 2013, the EDA evaluated options for a number of subsidy and economic development initiatives. This program will see an increased effort and EDA action items in 2014, including implementation of new tax increment or tax abatement districts.

In 2012, the housing and redevelopment authority was combined with the business and economic development commission to form the housing and economic development commission (HEDC). In 2013, the HEDC worked in implementing its work plan which includes continued business retention outreach, focusing redevelopment efforts in critical parts of the city and establishing the parameters of a revolving loan fund program. In 2015, the HEDC intends to continue its mission of fostering development and redevelopment, as well as get more involved with direct project initiation opportunities. The funding for the HEDC has been moved to the Council's Economic Development Authority.

**Department:** Legislative **Fund # :** 101  
**Program:** Police Civil Service Commission **Program # :** 105

**Program Description**

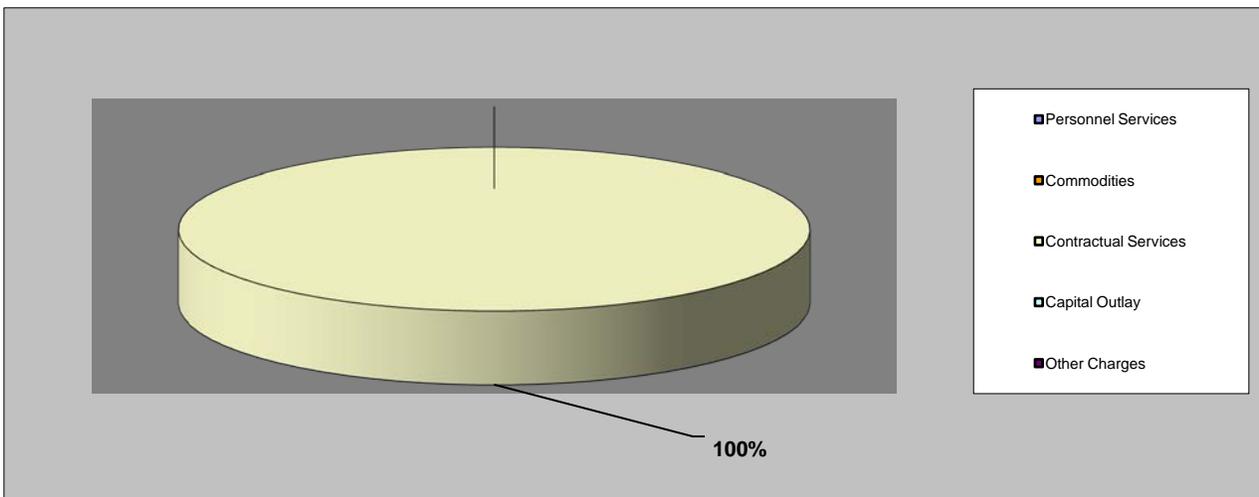
To help ensure a fair and objective hiring process for sworn law enforcement positions and to investigate any grievances or discipline submitted to the Commission and render an impartial decision.

**Program Expenditure Highlights**

Budget includes amounts to cover publishing and fees for service.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	-	6,644	2,150	2,150
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,644</b>	<b>\$ 2,150</b>	<b>\$ 2,150</b>
Percent Change	(-100.0%)	100.0%	(-67.6%)	0.0%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



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<b>Department:</b>	<b>Legislative</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Police Civil Service Commission</b>	<b>Program #:</b>	<b>105</b>

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<u>Performance Measures</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Estimate</u>	<u>2015 Estimate</u>
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**OUTPUTS/WORKLOAD**

Number of lists created - external	0	1	1	1
Number of lists created - internal	0	3	1	1

**EFFECTIVENESS INDICATORS**

Average number of working days between approval to post position and adoption of promotional list	NA	25	25	25
Average number of working days between approval to post position and adoption of external eligibility list	NA	85	85	85

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**COMMENTS**

The External and Internal Posting and Eligibility List have very little change from year to year on the average number of working days to adoption of a list. There are some years where there is no need to create an external eligibility list and other years where there is no need to create an internal eligibility list. On the other hand, sometimes there is a need to create 2-3 lists, depending on new police positions, retirements and resignations. If there is a high ranking vacancy, lists are needed of all job titles below it due to probable promotions.



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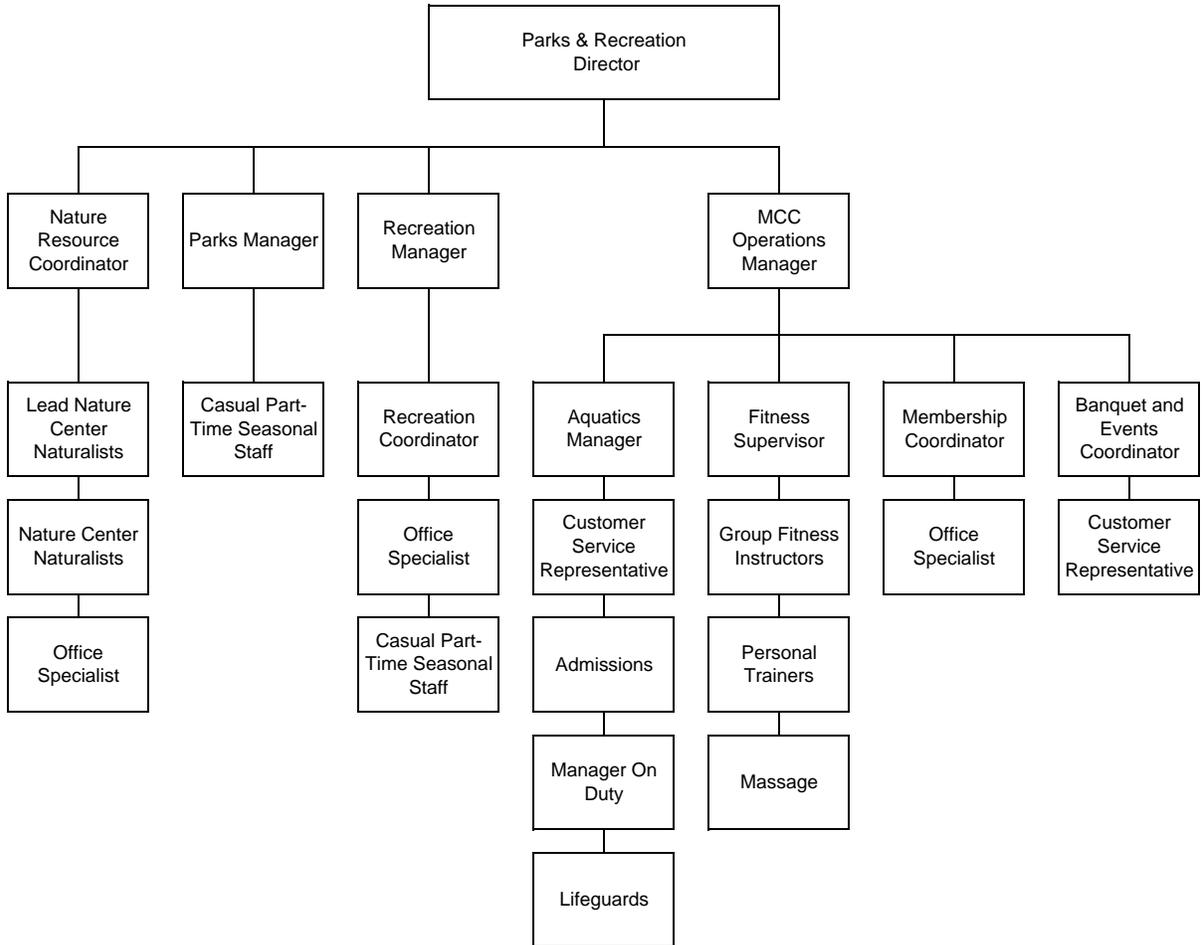
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CITY OF MAPLEWOOD

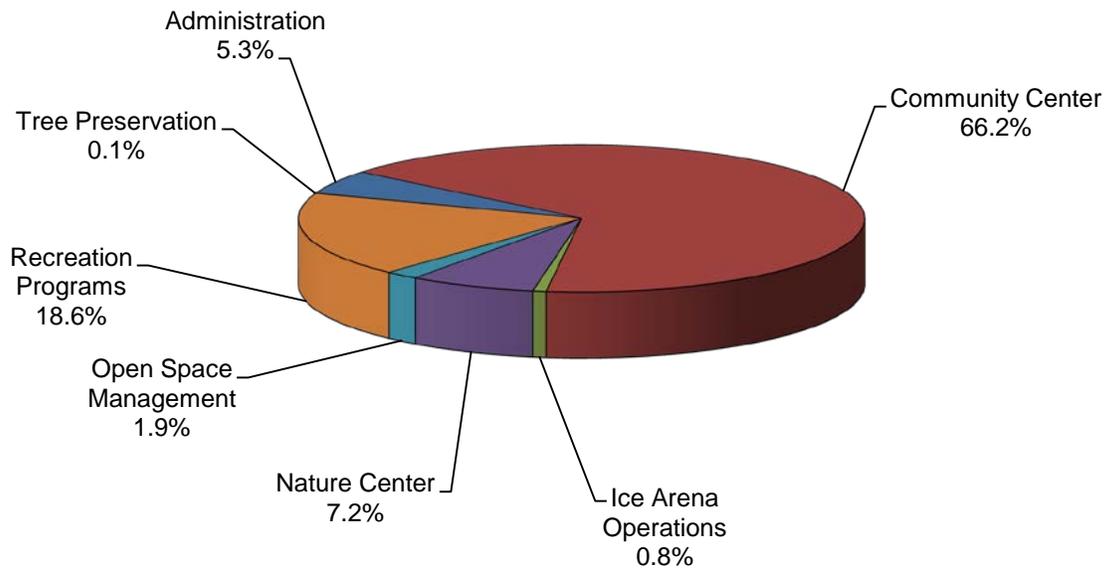
# PARKS AND RECREATION

## ORGANIZATION CHART

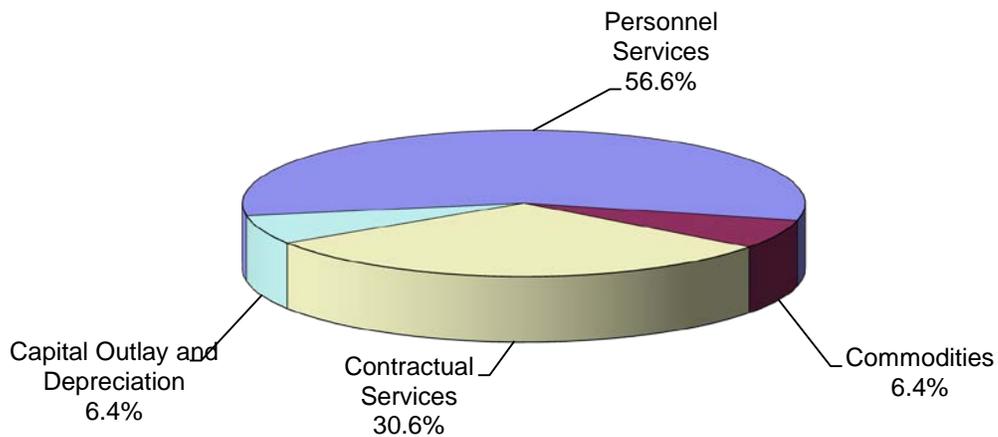


# PARKS & RECREATION BUDGET 2015

## Total By Program

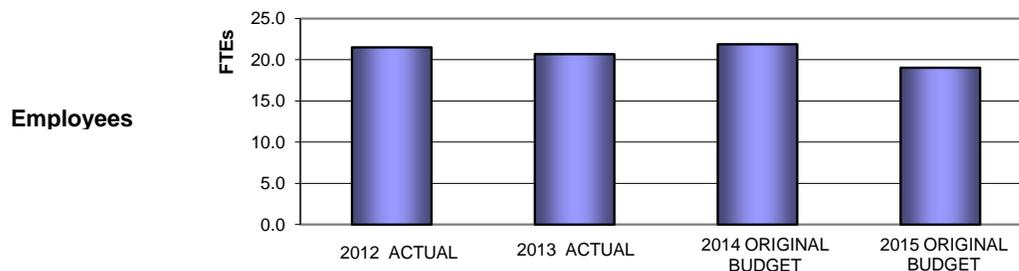
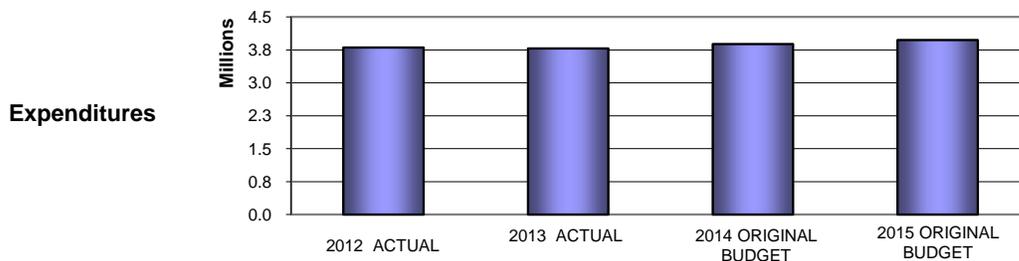


## Total By Classification



**PARKS & RECREATION  
EXPENDITURE SUMMARY**

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
<b>Total By Program</b>					
Administration	\$161,379	\$183,485	\$204,810	\$209,200	2.1%
Community Center	2,554,418	2,559,630	2,554,800	2,628,910	2.9%
Ice Arena Operations	37,630	31,298	25,310	30,160	19.2%
Nature Center	255,823	258,618	280,410	287,210	2.4%
Open Space Management	64,749	71,070	74,040	75,100	1.4%
Recreation Programs	725,654	675,564	738,140	740,730	0.4%
Tree Preservation	3,437	2,160	4,050	2,040	-49.6%
<b>Totals</b>	<b>3,803,090</b>	<b>3,781,825</b>	<b>3,881,560</b>	<b>3,973,350</b>	<b>2.4%</b>
<b>Total By Classification</b>					
Personnel Services	2,141,267	2,158,649	2,263,340	2,248,220	-0.7%
Commodities	230,711	246,777	232,930	255,640	9.7%
Contractual Services	1,155,575	1,122,294	1,110,220	1,215,730	9.5%
Capital Outlay and Depreciation	275,067	253,761	275,070	253,760	-7.7%
Other Charges	470	344	0	0	N/A
<b>Totals</b>	<b>3,803,090</b>	<b>3,781,825</b>	<b>3,881,560</b>	<b>3,973,350</b>	<b>2.4%</b>
<b>Total By Fund</b>					
General Fund	450,604	470,658	504,810	518,640	2.7%
Community Center	2,554,418	2,559,630	2,554,800	2,628,910	2.9%
Environmental Utility Fund	68,977	73,813	79,760	83,030	4.1%
Recreation Program Fund	725,654	675,564	738,140	740,730	0.4%
Tree Preservation Fund	3,437	2,160	4,050	2,040	-49.6%
<b>Totals</b>	<b>\$3,803,090</b>	<b>\$3,781,825</b>	<b>\$3,881,560</b>	<b>\$3,973,350</b>	<b>2.4%</b>
<b>Number of Employees (FTE)</b>	<b>21.50</b>	<b>20.68</b>	<b>21.88</b>	<b>19.03</b>	<b>-13.0%</b>





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## **PARKS & RECREATION**

### **MISSION STATEMENT**

The mission of Maplewood Parks and Recreation is to provide diverse recreational opportunities for people of all ages and abilities, enhance and preserve our parks, facilities, and open spaces while promoting environmental stewardship through education and outreach.

### **2015 OBJECTIVES**

1. Begin the implementation of the Parks System Master Plan, develop a full scale asset management plan, and continue to look for alternative funding sources for park development and recreation programming.
2. Continue to protect natural resources through restoring and managing natural areas, using sustainable landscaping practices at parks, and providing environmental and nature programs that enhance enjoyment and understanding of land, water and wildlife resources.
3. Increase sponsorship and partnership opportunities for all MCC and Parks & Recreation related events.
4. Continue to offer a minimum of five community wide special events per year. These events will serve diverse audiences and may include a Senior Wellness Fair, Early Childhood Education Fair, Women's Expo, Movies in the Park, Maplewood Rec Run 5K etc.
5. Continue to facilitate a successful partnership with Ashland Theatre of Performing Arts and expand our utilization of the performing arts theater to include fifteen MCC events and or concerts.
6. Continue to offer comprehensive and diverse recreation programs designed to bring additional wellness, preventative and specialty programs advantageous for all ages, ethnicities, interests and fitness levels to Maplewood and surrounding communities.
7. Continue to focus on increasing program participation by partnering with surrounding communities to expand our participation numbers and outreach.
8. Continue to offer programming that includes, but is not limited to, youth and adult sports, community special events, music and arts programs, teen, senior and special populations programs and fitness and health and wellness classes.

**Department: Parks & Recreation**  
**Program: Administration**

**Fund # : 101**  
**Program # : 601**

**Program Description**

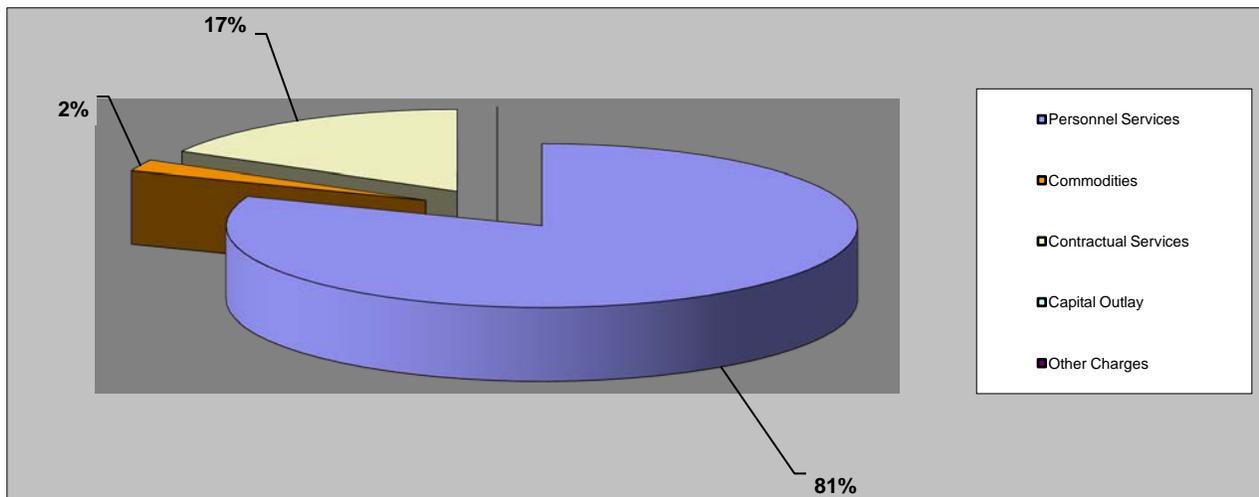
To develop and enhance a comprehensive park system for the residents including park development and re-development and the city wide trail system.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 124,984	\$ 139,877	\$ 161,770	\$ 169,130
Commodities	4,736	5,833	5,200	4,700
Contractual Services	31,659	37,775	37,840	35,370
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 161,379</b>	<b>\$ 183,485</b>	<b>\$ 204,810</b>	<b>\$ 209,200</b>
Percent Change	2.4%	13.7%	11.6%	2.1%
 Full-Time Equivalent positions	 1.20	 1.30	 1.40	 1.40

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>601</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Enhancements to parks	5	5	9	6
Number of detailed projects completed	1	1	2	2
Number of public meetings (Parks & Rec Commission)	15	11	14	16
Commission items requiring formal action	19	16	24	30

**EFFECTIVENESS INDICATORS**

Goals Parks Commission & City Council achieved	85%	85%	90%	90%
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**EFFICIENCY MEASURES**

Average number of days between recommendation from the commission to city council action on the item	14	14	14	14
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**COMMENTS**

1. Begin implementation of the Parks System Master Plan.
2. Develop a full scale asset management plan for our parks system.
3. Continue work on Veteran's Memorial Park
4. Work with Public Works to continue implementing sustainable maintenance practices.

The Parks and Recreation Commission is a nine-member, volunteer resident advisory board to the City Council on all matters relating to parks, recreation, trail, open space and park development issues. The commission meets the third Wednesday monthly, but on occasion additional meetings are needed.

Parks & Recreation Department staff serves as the liaison between the Parks & Recreation Commission and City Council.

The commission does an excellent job in resolving public issues based on extensive surveying and coordinating the public input process to ensure community "buy-in" prior to submittal to the City Council.

**Department:** Parks & Recreation  
**Program:** Community Center Operations

**Fund # :** 602  
**Program # :** 611-614

**Program Description**

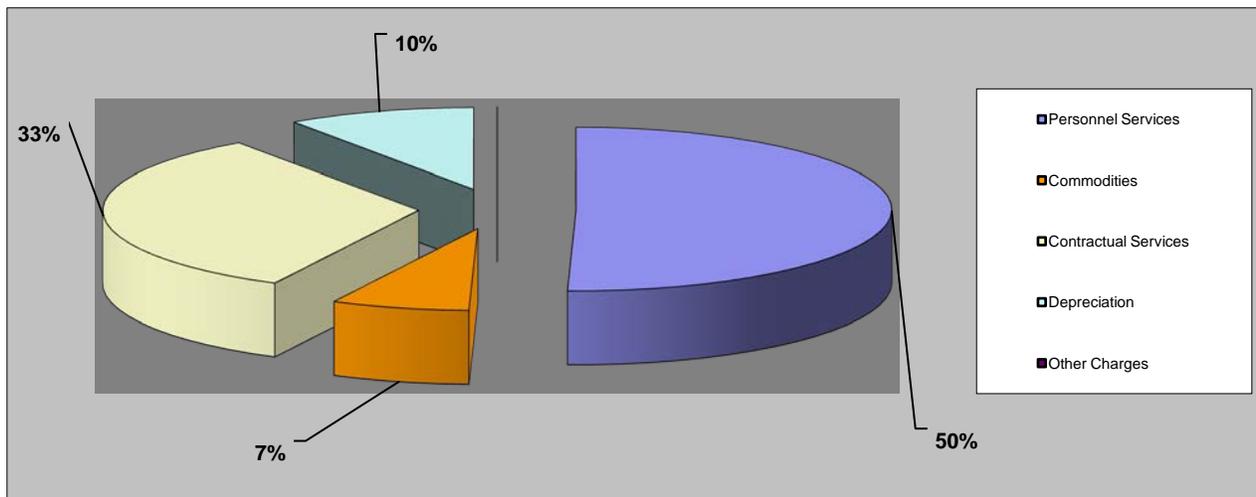
To serve the indoor recreation, entertainment and hospitality needs of families, businesses and groups in the northeast metropolitan area.

**Program Expenditure Highlights**

Staff continues to work toward achieving a sustainable budget in the next 5-7 years.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 1,339,744	\$ 1,337,464	\$ 1,351,180	\$ 1,326,170
Commodities	169,220	189,325	163,770	185,490
Contractual Services	770,524	779,127	764,780	863,490
Depreciation	275,067	253,761	275,070	253,760
Other Charges	(137)	(47)	-	-
<b>Total</b>	<b>\$ 2,554,418</b>	<b>\$ 2,559,630</b>	<b>\$ 2,554,800</b>	<b>\$ 2,628,910</b>
Percent Change	(-11.7%)	0.2%	(-0.2%)	2.9%
 Full-Time Equivalent positions	 13.60	 12.53	 13.63	 11.23

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>602</b>
<b>Program:</b>	<b>Community Center Operations</b>	<b>Program #:</b>	<b>611-614</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of swim lesson packages	1,486	1,650	1,700	1,750
Number of membership packages sold	1,932	2,274	2,400	2,700
Number of group fitness participants	51,808	55,983	60,145	64,695
Number of weddings (and weekend events)	24	21	17 (31)	20 (45)
Number of member admission check-ins	259,146	264,349	270,000	275,000
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Number of swim lesson participants	1,085	1,100	1,150	1,200
Number of SilverSneakers and Silver & Fit	430	1,791	1,850	2,000
Number of personal training sessions sold	1,161	1,940	2,010	2,110
Number of birthday party packages sold	201	322	400	440

**COMMENTS**

The number of membership packages, the basis of all MCC operations, are continuing to grow steadily each year. The addition of the SilverSneakers program, which MCC began to work with in the latter half of 2011, has continued to add to, and shape the face of, our membership. We now have a large population of senior members and actively aging adults. As such, other program offerings have been added to in order to better serve this audience. The addition of monthly social gatherings such as our Pie Wednesday, a senior talent show, and a senior homecoming dance are just a few of the ways we are adjusting our programming to meet the needs of senior members. Staff efforts appear to be working as member check-ins continue to rise.

Patrons at the MCC expect high quality fitness equipment, programs, and service. New Equipment in the Fall of 2012 continues to impress current and new members.

We have seen dramatic growth in the number of patrons using our personal training services. Fall of 2014, we expanded on these services by adding "boutique style" services including one-on-one Pilates Reformer Training and Aerialates® (an innovative program incorporating Pilates with low aerial work). We also brought Therapeutic Massage in house as a wellness offering of the fitness department.

Our Group Fitness program continues to be an area of high demand with new offerings now including Hydrojog, PiYo and Insanity. These classes are included in membership and tend to be key in member retention across the fitness industry.

We continue to reach out to different sectors through fee-based small group fitness classes including TRX, Kettle Bells, Senior Strength Training, Group Weight Loss, and our newest programs, Chronic Pain, Fighting Back, Moving with Ease, and Take a Bite out of Nutrition.

The Community Center's banquet and events facility is seeing a slight shift in its product mix. While weddings were down slightly in 2013, birthday parties grew substantially and experienced 82% percent year over year revenue growth from 2011 to 2012 and an estimated 43% from 2012 to 2013.

**Department:** Parks & Recreation **Fund # :** 101  
**Program:** Ice Arena Operations **Program # :** 606

**Program Description**

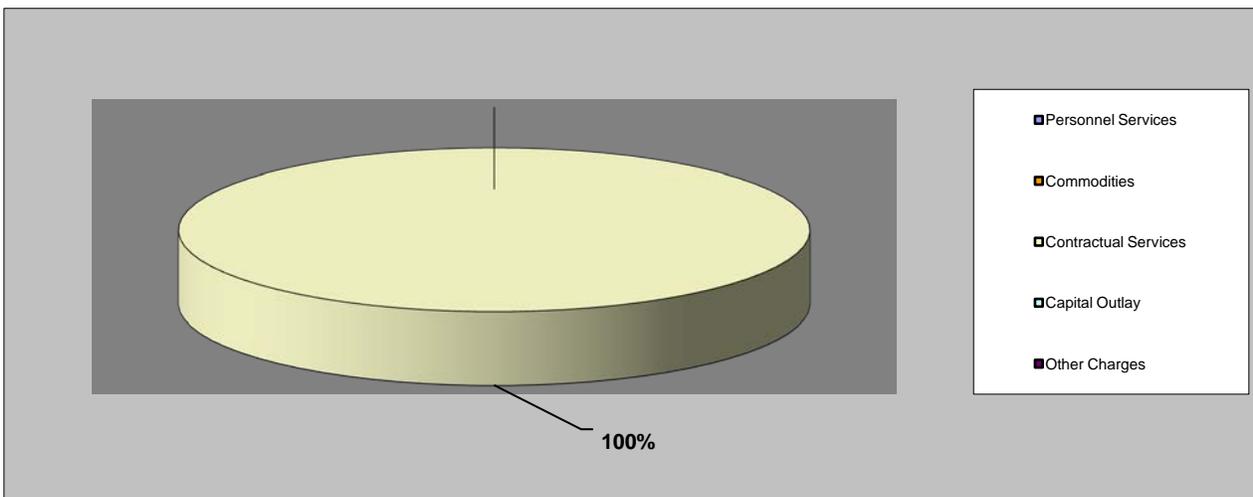
To provide a nine-month indoor skating venue for Maplewood and School District 622 residents at the Tartan Ice Arena located in Oakdale, Minnesota.

**Program Expenditure Highlights**

This budget is for city payments to Independent School District 622 for a portion of the costs for the operation and maintenance of the Tartan Ice Arena. The City of Oakdale and the school district also finance the ice arena.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	37,630	31,298	25,310	30,160
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 37,630</b>	<b>\$ 31,298</b>	<b>\$ 25,310</b>	<b>\$ 30,160</b>
Percent Change	78.2%	(-16.8%)	(-19.1%)	19.2%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Ice Arena Operations</b>	<b>Program #:</b>	<b>606</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of actual ice hours sold	2,070	2,150	2,175	2,125
Number of Joint Powers Board meetings attended by City Council liaisons and/or Parks Staff	5	6	6	6
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Facility utilization rate	69%	70%	71%	69%

**COMMENTS**

The city is a one-third owner of Tartan Ice Arena. The City Council provides two members as liaisons to the Tartan Ice Arena Joint Powers Board.

**Department:** Parks & Recreation  
**Program:** Nature Center

**Fund # :** 101 & 604  
**Program # :** 604

**Program Description**

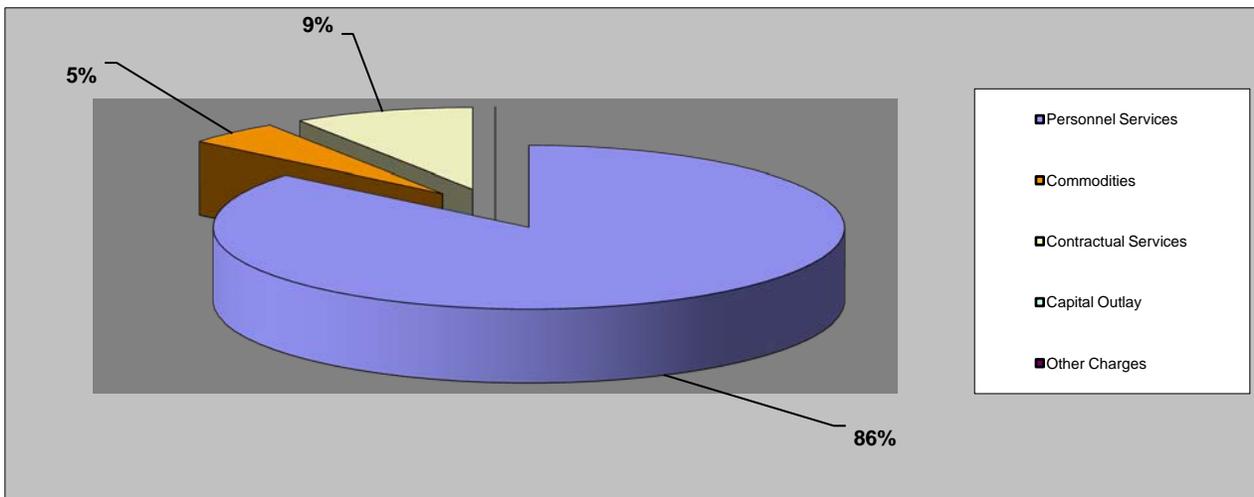
To enhance awareness and understanding of the land, water and wildlife resources; to empower the community to become stewards of the environment.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 223,010	\$ 225,309	\$ 241,390	\$ 246,940
Commodities	10,698	10,576	11,950	13,750
Contractual Services	22,115	22,733	27,070	26,520
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 255,823</b>	<b>\$ 258,618</b>	<b>\$ 280,410</b>	<b>\$ 287,210</b>
Percent Change	(-10.7%)	1.1%	8.4%	2.4%
 Full-Time Equivalent positions	 2.85	 2.85	 2.85	 2.85

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>101 &amp; 604</b>
<b>Program:</b>	<b>Nature Center</b>	<b>Program #:</b>	<b>604</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Environmental education programs conducted thru the Nature Center.	222	281	220	225
Number of adult programs	48	24	30	30
Service projects completed	22	25	25	25
Number of water related programs	34	51	40	40

**EFFECTIVENESS INDICATORS**

% of people satisfied or very satisfied with program	N/A	90	90	90
Total number of program participants and visitors	10,263	9,626	9,000	10,000
# of volunteer hours worked	2,682	2,720	2,500	3,000
# attending water related programs	1,691	1,784	1,200	1,500

**COMMENTS**

The Nature Center provides nature and environmental programs for the community and helps the city meet its NPDES requirement by presenting educational programs related to water quality and providing support for the city's stormwater program. Naturalists play a key role in the city environmental programs including: stormwater management, native landscaping, invasive species, trees, Maplewood Seasons newsletter, Edgerton Community Gardens, and the Green Team. The center has an interactive computer exhibit, graphics panel and features in the visitor center yard to engage and educate children and adults about stormwater.

In 2014, the Nature Center partnered with Ramsey-Washington Metro Watershed District to conduct watershed education with Maplewood churches, and partnered with Ramsey County Master Gardeners on pollinator education and community garden events, and featured educational programs addressing phenology and climate change.

Key projects for 2015 include: 1) Partner with Great River Greening, Xerces Society and local schools to educate about bumblebees and other pollinators as part of a LCCMR GRANT; 2) Partner with MCC on a special family event at the Community Center; 3) Partner with Maplewood schools to provide watershed and energy education; and 4) Work with Department on the Parks and Recreation accreditation (CAPRA).

**Department:** Parks & Recreation  
**Program:** Open Space Management

**Fund # :** 101  
**Program # :** 605

**Program Description**

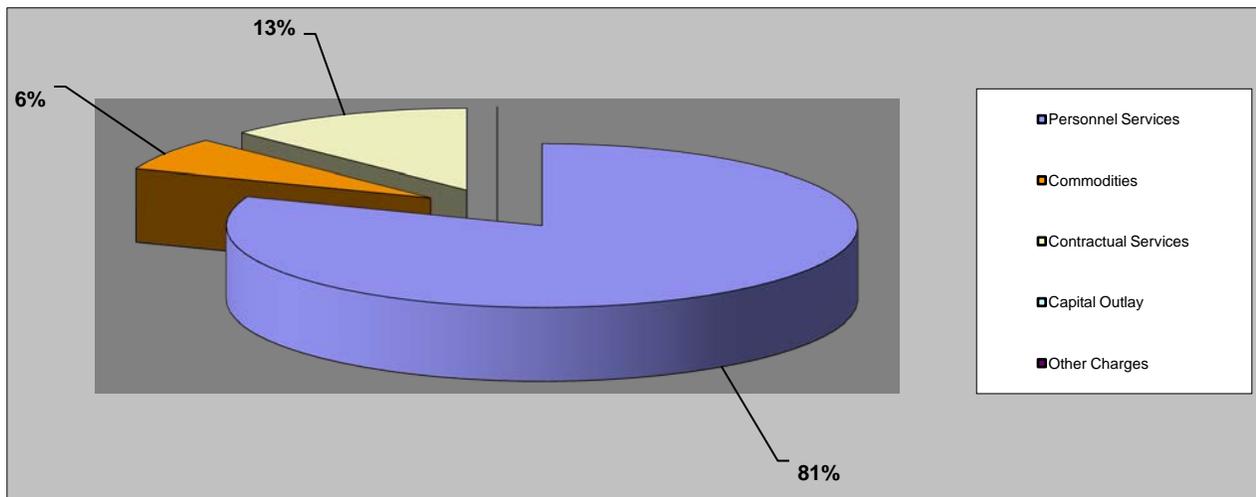
To provide for the preservation and conservation of ecological systems/natural resources and open space within the city.

**Program Expenditure Highlights**

This program has expanded beyond the neighborhood preserves to natural resources throughout Maplewood.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 55,466	\$ 51,714	\$ 59,000	\$ 60,660
Commodities	4,770	2,211	4,600	4,940
Contractual Services	4,513	17,145	10,440	9,500
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 64,749</b>	<b>\$ 71,070</b>	<b>\$ 74,040</b>	<b>\$ 75,100</b>
Percent Change	(-2.9%)	9.8%	4.2%	1.4%
 Full-Time Equivalent positions	 0.55	 0.55	 0.55	 0.55

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Open Space Management</b>	<b>Program #:</b>	<b>605</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Master plans completed	1	0	1	1
Planting projects completed	3	1	2	2
Number of sites receiving active management	7	7	8	8
Miles of trail developed and/or maintained	8	8	8	8
Number of preserves monitored by volunteers	6	7	7	8

**EFFECTIVENESS INDICATORS**

Percentage survival or coverage of new plants by end of season	90%	90%	90%	90%
Percentage of participants satisfied with master plan and planning process	90%	N/A	90%	90%

**COMMENTS**

The open space management budget supports natural resources management throughout the city, including management of the 14 Neighborhood Preserves. Implementation of the natural resources chapter of the 2030 Comprehensive Plan falls to Nature Center and Open Space staff, and the Environmental Planner.

In 2014, key projects include: 1) Seed prairie at Gladstone Savanna, 2) Seed prairie and plant oaks at Fish Creek, 3) Complete final planting at Beaver Creek preserve; 4) Continue citizen monitoring programs for preserves, frogs and toads, and invasive plants; 5) Revise tree ordinance to accommodate living streets policy; 6) Develop neighborhood-based approach to oak wilt disease.

In 2015, key projects will include: 1) Implement Gladstone Savanna Phase 2 (plant stormpond, install entries), 2) Enhance pollinator habitat at Fish Creek by planting several thousand plugs (If grant received), 3) Install trail at Spoon Lake, 4) Complete Priory Preserve entry and overlook, 5) Develop street tree master plan, 6) Enhance programs to better engage citizens in stewardship of public lands, and 7) Continue management and citizen monitoring projects.

**Department:** Parks & Recreation  
**Program:** Recreation Programs

**Fund # :** 206  
**Program # :** 603,623

**Program Description**

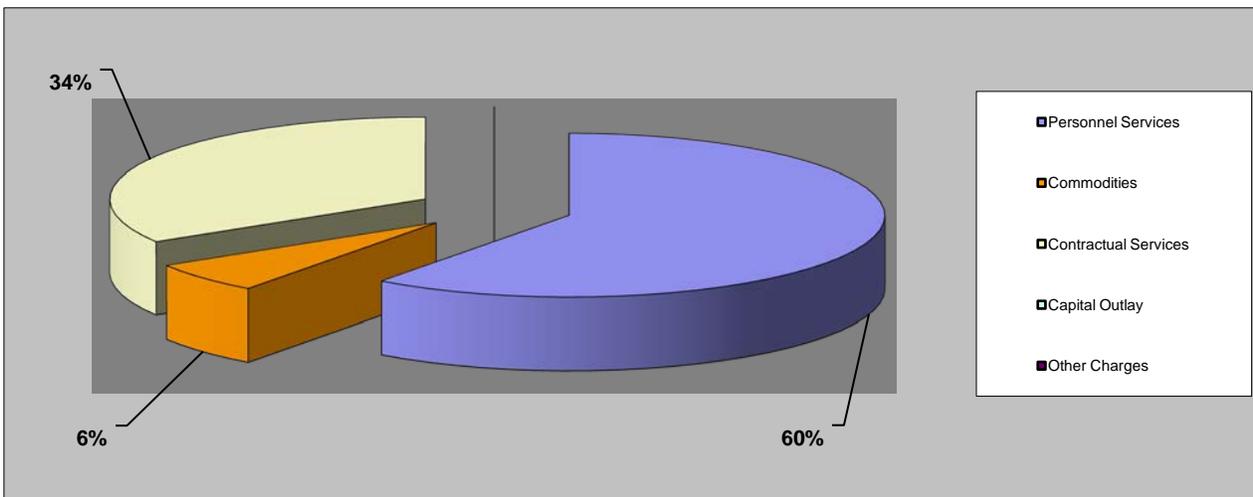
To provide a varied and diverse offering of recreational programs and activities year round for people of all ages in Maplewood and the surrounding communities.

**Program Expenditure Highlights**

A vacant position that has been on the books for a number of years has been removed.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 398,063	\$ 404,201	\$ 450,000	\$ 445,320
Commodities	37,955	36,769	44,410	45,260
Contractual Services	289,134	234,216	243,730	250,150
Capital Outlay	-	-	-	-
Other Charges	502	378	-	-
<b>Total</b>	<b>\$ 725,654</b>	<b>\$ 675,564</b>	<b>\$ 738,140</b>	<b>\$ 740,730</b>
Percent Change	5.7%	(-6.9%)	9.3%	0.4%
 Full-Time Equivalent positions	 <u>3.30</u>	 <u>3.45</u>	 <u>3.45</u>	 <u>3.00</u>

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>206</b>
<b>Program:</b>	<b>Recreation Programs</b>	<b>Program #:</b>	<b>603, 623</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Tumbling/gymnastics participants	302	236	220	240
Adult softball, number of teams	194	136	145	150
Fall soccer teams	36	32	40	36
Basketball teams	118	79	92	95
T-ball teams	18	16	16	20
Youth volleyball teams	46	46	55	55
Intro. to soccer participants	222	209	250	250
Senior high basketball teams	34	39	42	45
Number of day camp participants	2,150	2,100	2,175	2,100
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of program evaluations rated satisfactory or better	95%	95%	96%	95%
Percent of programs formally evaluated	80%	85%	82%	85%
Increase year over year on number of participants using our Parks and Recreation social media	N/A	+100	+125	+200

**COMMENTS**

Our revenue totals will be affected for 2015 due in part to the end of our contract with Kokoro Volleyball.

Our youth volleyball league has continued to grow. In addition to Stillwater, Oakdale, North St. Paul and Little Canada, we added the communities of Mahtomedi and White Bear Lake to our program for 2014 and expect their team numbers to grow in 2015.

Our adult summer softball program is projected to maintain the current level of teams despite the nationwide trend of decreasing participation in Adult softball leagues.

Our Sunday t-ball league numbers have remained strong and are expected to grow as we absorb participants from neighboring communities whose programs have folded.

Senior high basketball has seen a slight increase in numbers for the last three years and we expect that trend to continue.

Tumbling/gymnastics numbers decreased a bit in 2013/14 but are building up strongly again and we have increased our offerings.

**Department: Parks & Recreation**  
**Program: Tree Preservation**

**Fund # : 219**  
**Program # : 000**

**Program Description**

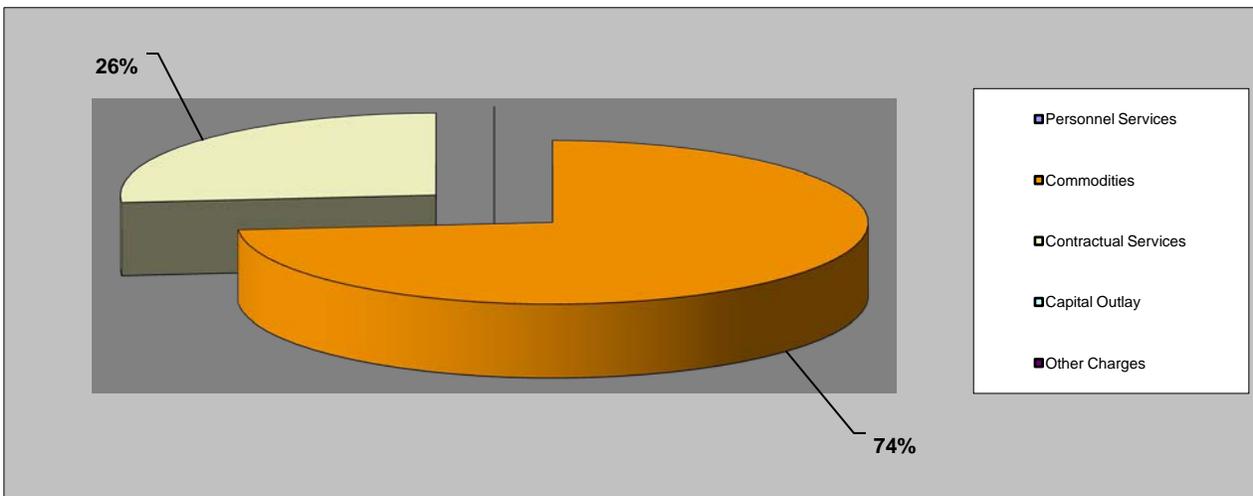
To protect and enhance Maplewood's urban forest and promote the planting of trees.

**Program Expenditure Highlights**

Due to the limited funding available in this program, reductions are proposed for the tree rebate program and consulting fees.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ 84	\$ -	\$ -
Commodities	3,332	2,063	3,000	1,500
Contractual Services	-	-	1,050	540
Capital Outlay	-	-	-	-
Other Charges	105	13	-	-
<b>Total</b>	<b>\$ 3,437</b>	<b>\$ 2,160</b>	<b>\$ 4,050</b>	<b>\$ 2,040</b>
Percent Change	(-75.9%)	(-37.2%)	87.5%	(-49.6%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Parks &amp; Recreation</b>	<b>Fund #:</b>	<b>219</b>
<b>Program:</b>	<b>Tree Preservation</b>	<b>Program #:</b>	<b>000</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

# trees planted by residents thru tree rebate program	48	39	45	45
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**EFFECTIVENESS INDICATORS**

# residents participating in tree rebate program	29	20	30	30
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# trees planted on city land	275	299+	50	50
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**COMMENTS**

The tree preservation fund supports tree planting and enhancement of our urban forest. It funds the tree rebate cost-share program, tree planting, and tree education. It does not fund the diseased tree inspection program, tree removal or tree maintenance. Maplewood continues to meet requirements to maintain its status as a Tree City USA.

The tree rebate cost-share program for residents is a 50% cost-share rebate for residents to plant shade trees in their yards. Since its initiation in 2008, this program has assisted residents in planting over 382 trees.

The number of trees planted on public land varies greatly each year and the numbers above include trees planted on street reconstruction projects. In 2013, 299 trees were planted as part of the Highway 36 project. In addition, 500 seedlings were planted at Fish Creek.

Project priorities for 2015 include: 1) work with commissions to complete street tree plan, 2) conduct Arbor Day event, 3) reapply for Tree City USA status (must apply annually), 4) provide cost-share program for tree-planting on residential property, and 5) one tree planting project on city land.



MAPLEWOOD

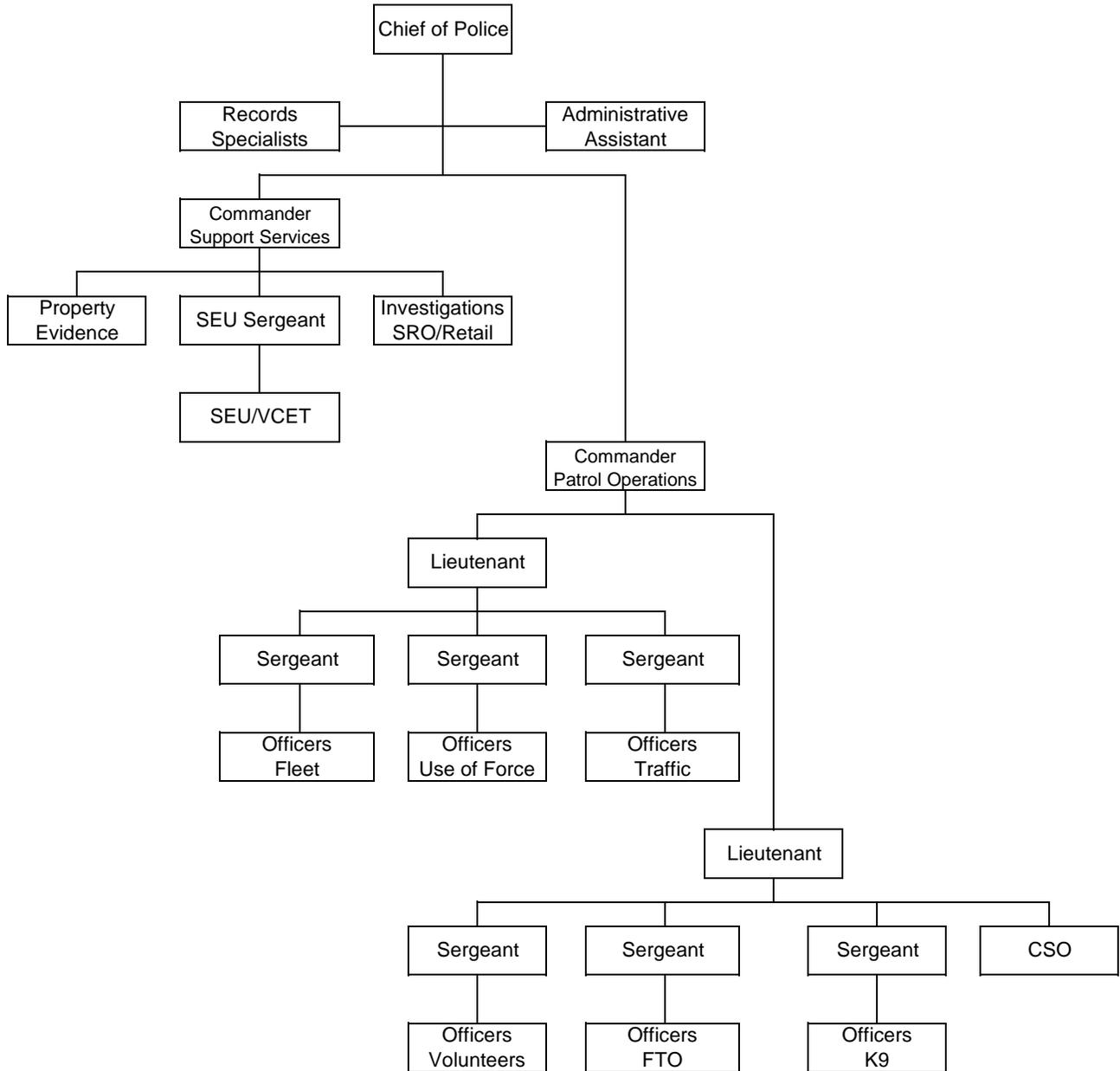
*Together We Can*

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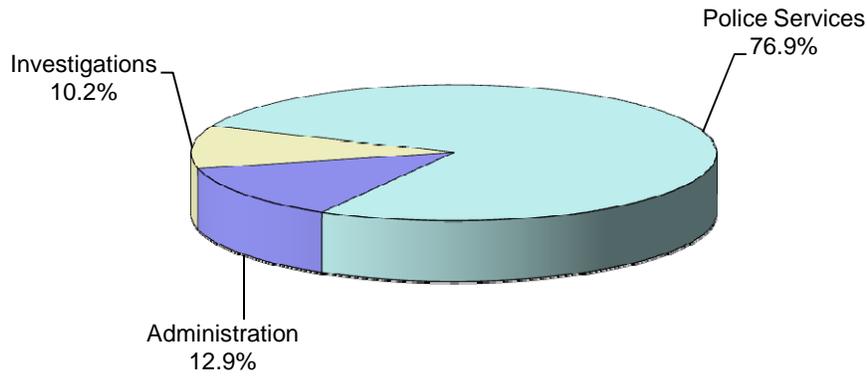
CITY OF MAPLEWOOD

POLICE

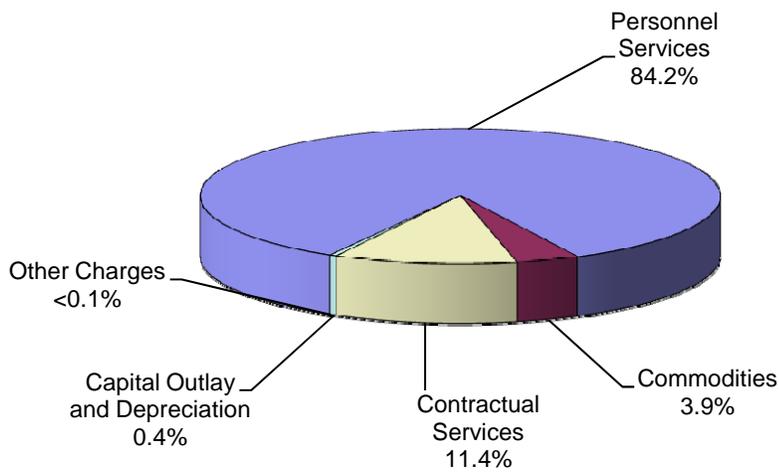
ORGANIZATIONAL CHART



# POLICE BUDGET 2015 Total By Program

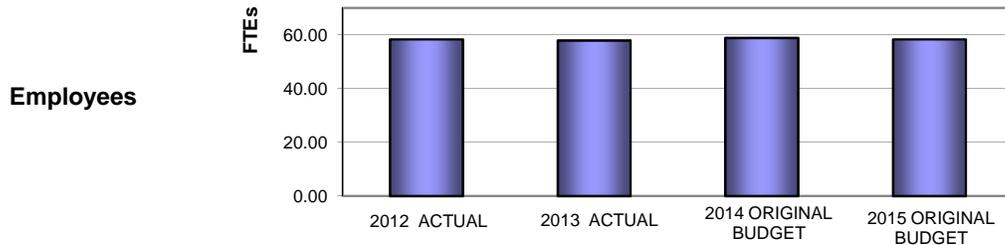
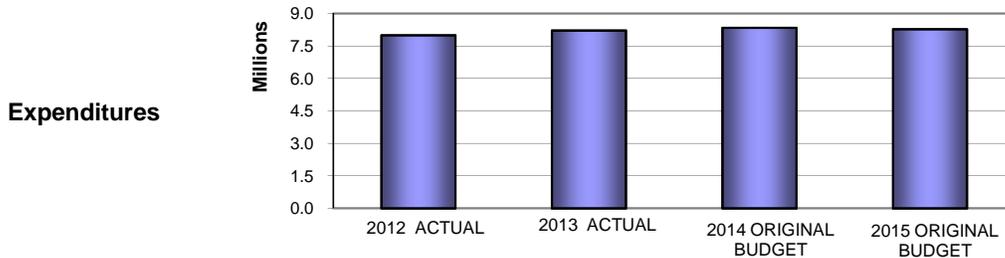


# Total By Classification



**POLICE  
EXPENDITURE SUMMARY**

Total By Program	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2015 BUDGET	PERCENT OVER(UNDER) 2014 BUDGET
Administration	\$913,086	\$935,984	\$973,350	\$1,066,230	9.5%
Animal Control	45,437	43,075	46,730	0	-100.0%
Investigations	1,261,694	1,146,666	1,171,620	842,390	-28.1%
Police Services	5,773,712	6,087,522	6,149,940	6,362,840	3.5%
<b>Totals</b>	<b>7,993,929</b>	<b>8,213,247</b>	<b>8,341,640</b>	<b>8,271,460</b>	<b>-0.8%</b>
<b>Total By Classification</b>					
Personnel Services	6,661,009	6,549,069	6,877,800	6,966,890	1.3%
Commodities	336,425	498,857	327,380	326,330	-0.3%
Contractual Services	896,918	927,246	995,880	941,240	-5.5%
Capital Outlay and Depreciation	99,448	237,919	140,440	36,600	-73.9%
Other Charges	129	156	140	400	185.7%
<b>Totals</b>	<b>7,993,929</b>	<b>8,213,247</b>	<b>8,341,640</b>	<b>8,271,460</b>	<b>-0.8%</b>
<b>Total By Fund</b>					
General Fund	7,993,608	8,193,666	8,341,500	8,234,460	-1.3%
Police Services Fund	321	19,581	140	37,000	26328.6%
<b>Totals</b>	<b>\$7,993,929</b>	<b>\$8,213,247</b>	<b>\$8,341,640</b>	<b>\$8,271,460</b>	<b>-0.8%</b>
<b>Number of Employees (FTE)</b>	<b>58.34</b>	<b>57.91</b>	<b>58.91</b>	<b>58.33</b>	<b>-1.0%</b>





**MAPLEWOOD**

*Together We Can*

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## **POLICE**

### **MISSION STATEMENT**

The Maplewood Police Department, in partnership with its citizens, will work to solve problems relating to crime and the fear of crime, with an emphasis on meeting community needs.

### **2015 OBJECTIVES**

1. Continue collaboration efforts with other Criminal Justice Partners.
2. Encourage community involvement through volunteer programs.
3. Increase non-enforcement public contact and interaction such as community meetings and presentations.
4. Continued interaction by officers in schools.
5. Proactively address community public safety problems.
6. Enhance the use of technology to improve the efficiency and quality of police services.
7. Maintain a felony arrest rate of at least 30% of Part One offenses (i.e. murder, rape, robbery, aggravated assault).
8. Deliver cost-effective police services below the national average per capita cost.

**Department: Police**  
**Program: Administration**

**Fund # : 101**  
**Program # : 401**

**Program Description**

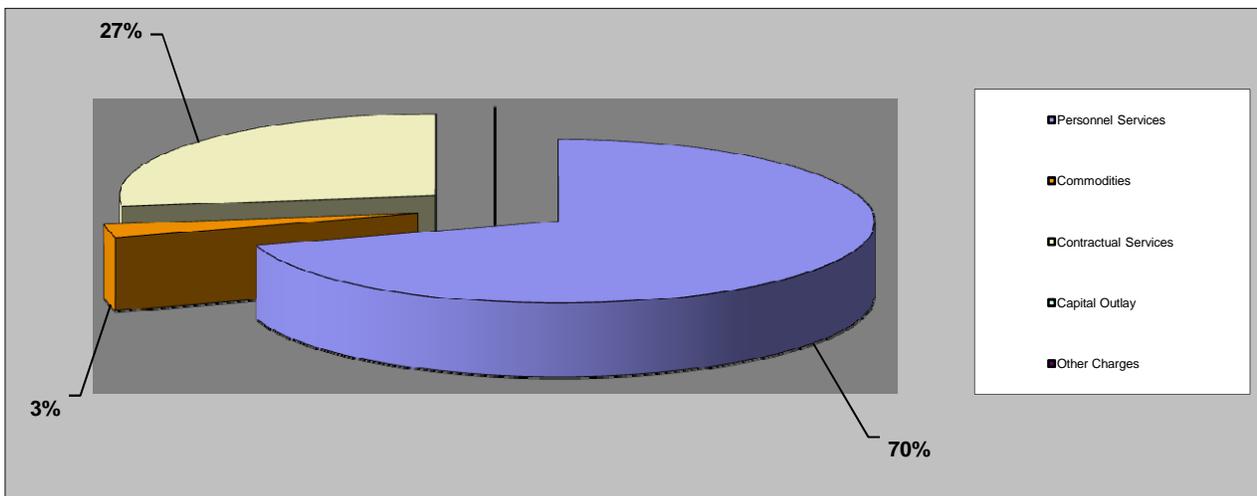
To provide vision, management and technical support for the Police Department, including fiscal and program management, record and information services, project development, and interdepartmental and interagency coordination.

**Program Expenditure Highlights**

The Administrative Assistant retired in 2014 and the position is being eliminated. There was a restructuring of the department in 2014 where a Lieutenant position was eliminated and a Commander position was added. The Commander position is accounted for under this program. Contractual services are decreasing mainly due to the elimination of the contract for forfeited vehicle storage.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 611,988	\$ 572,281	\$ 637,580	\$ 748,680
Commodities	31,907	35,247	23,980	28,450
Contractual Services	269,197	292,848	311,790	289,100
Capital Outlay	-	35,605	-	-
Other Charges	(6)	3	-	-
<b>Total</b>	<b>\$ 913,086</b>	<b>\$ 935,984</b>	<b>\$ 973,350</b>	<b>\$ 1,066,230</b>
Percent Change	(-1.1%)	2.5%	4.0%	9.5%
Full-Time Equivalent positions	6.14	6.21	6.21	6.10

**Program Expenditures by Classification**



<b>Department:</b>	<b>Police</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>401</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Professional development hours (1)	96	96	100	100
Development and implementation of performance/occurrence measures by departmental function (2)	N/A	N/A	N/A	06
Department budget – overall (3)	\$7.99 mil	\$8.21 mil	\$8.34 mil	\$8.27 mil
Number of FTE – Overall authorized (4a)	58	58	58	59
Sworn (4b)	54	52	52	52

**EFFECTIVENESS INDICATORS**

Per capita cost for services	\$205	\$211	\$212	\$212
Percent of evaluations completed on time	100	100	100	100

**COMMENTS**

- 1.) Continuing professional development by administrative staff assures our citizens that law enforcement services are delivered with the highest degree of professionalism and in line with industry standards.
- 2.) Beginning in 2014, the departmental began implementation of a series of performance/occurrence measures and reporting – a. Community Safety Survey, b. Weekly crime/call for service statistical review, c. Annual Review analysis by supervisor, d. Fleet telemetric monitoring, e. Performance Review re-write to better reflect core position functions, f. Monthly activity analysis by officer.
- 3.) Annual department (overall)
- 4.) Authorized strength – (4a) overall and (4b) sworn.

Note: Estimated population is as follows:  
 2015 – 39,580  
 2014 – 39,265  
 2013 – 38,950  
 2012 – 39,065

**Department: Police**  
**Program: Animal Control**

**Fund # : 101**  
**Program # : 407**

**Program Description**

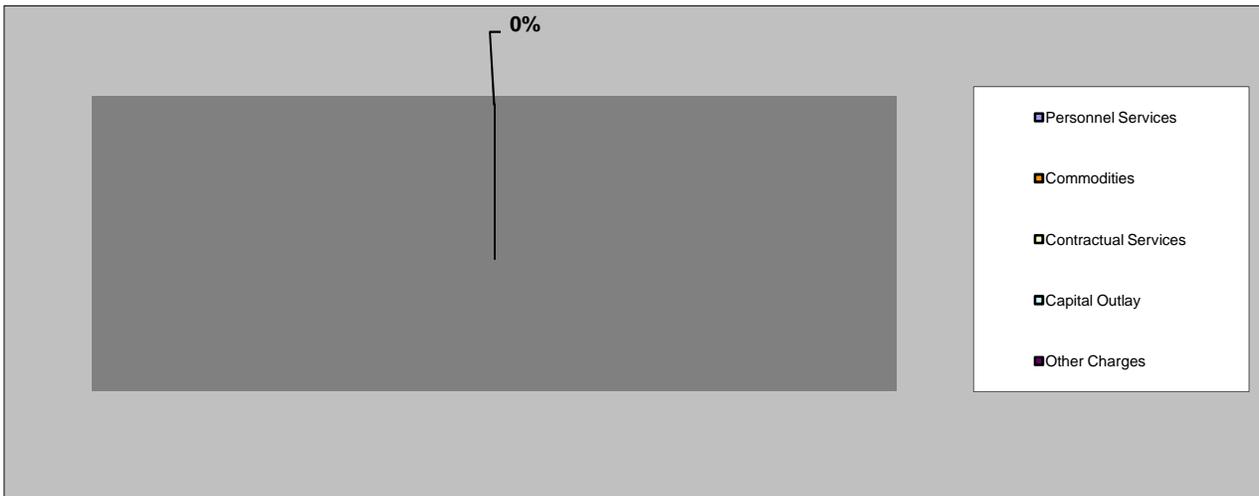
To provide animal control within the city and insure compliance with animal related ordinances.

**Program Expenditure Highlights**

The animal control contract was canceled and these duties are now handled by the Customer Service Officers accounted for in the Police Services program.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual Services	45,437	43,075	46,730	-
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 45,437</b>	<b>\$ 43,075</b>	<b>\$ 46,730</b>	<b>\$ -</b>
Percent Change	(-5.4%)	(-5.2%)	8.5%	(-100.0%)
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



<b>Department:</b>	<b>Police</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Animal Control</b>	<b>Program #:</b>	<b>407</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
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**OUTPUTS/WORKLOAD**

Total licenses monitored	582	874	950	1000
Total animal complaints	768	720	760	790

**EFFECTIVENESS INDICATORS**

Hours spent per 1,000 population on animal related calls for service	8.3 hrs	6.9 hrs	8.9 hrs	9.1 hrs
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**COMMENTS**

The total number of licensed animals fluctuates significantly every other year because the city has gone to a two-year license cycle. The total number of animal complaints includes those handled by patrol officers when the animal control officer is not on duty.

The number of animal complaints grew in 2013, including a spike in animal bites. The hours spent per 1,000 population was determined through dispatch records. In 2014, the department switched from using a contract animal control officer to employing part-time Community Service Officers. In addition, the department developed a range of new strategies in response to a growing number of serious animal bite complaints. Following these procedures is expected to increase the time spent on animal related calls but these are cases of public safety significance.

**Department: Police**  
**Program: Investigations**

**Fund # : 101**  
**Program # : 409**

**Program Description**

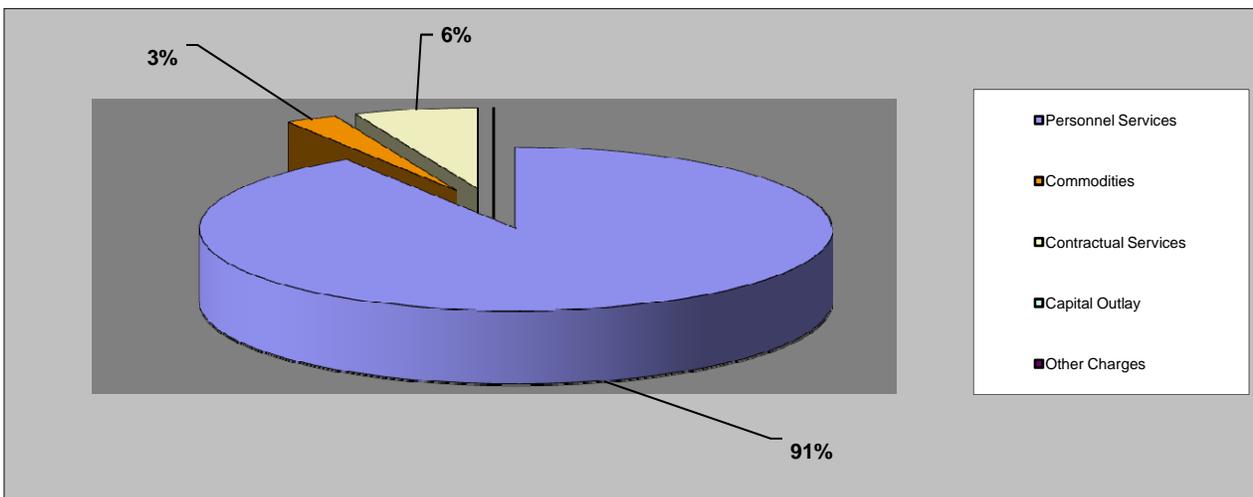
To provide investigative services to the Police Department and community and provide follow-up work to prepare cases for criminal charging.

**Program Expenditure Highlights**

Due to a reorganization in the Police Department, some of these positions have been move to the Police Services program.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 1,178,504	\$ 1,069,745	\$ 1,093,130	\$ 766,770
Commodities	22,725	18,976	20,600	22,270
Contractual Services	54,241	57,945	57,890	53,350
Capital Outlay	6,224	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 1,261,694</b>	<b>\$ 1,146,666</b>	<b>\$ 1,171,620</b>	<b>\$ 842,390</b>
Percent Change	5.2%	(-9.1%)	2.2%	(-28.1%)
Full-Time Equivalent positions	9.90	9.00	9.00	6.00

**Program Expenditures by Classification**



<b>Department:</b>	<b>Police</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Investigations</b>	<b>Program #:</b>	<b>409</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Felony cases charged	176	133	150	155
Gross misdemeanor cases charged	365	271	350	355
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Total cases assigned to investigators	3407	3150	3300	2900
Total cases cleared	3167	3207	3170	2750
Juveniles sent to Police Diversion Program**	146	157	185	100

**COMMENTS**

The department's records management system allows case loads for individual investigators to be closely tracked. The department will implement a new system in 2015, which will allow for closer analysis of investigator caseload and specific case activity.

\*\*Through 2014, first time juvenile offenders were eligible to be sent to a contractual diversion program for certain low-level offenses. The program intends to keep petty offenders out of the court system for minor offenses and reduce the caseload for the juvenile courts. The department is doing an analysis of the cost effectiveness and outcomes of the current contract diversion program. The department plans to implement an internal – volunteer staffed – diversion program in 2015. It will be our goal to compare outcomes against program costs to determine the best future option for the City.

It is expected that investigator case assignment will go down in 2015. This is due to the department's effort to assign cases on the basis of a solvability assessment. Only those cases of sufficient seriousness and/or with measurable solvability factors will be assigned to investigations personnel.

The department continues to see increases in both felony & gross misdemeanor cases charged. The above numbers reflect internal database statistics, which can be markedly different than typical Uniform Crime Report (UCR) data.

**Department: Police**  
**Program: Police Services**

**Fund # : 101 & 208**  
**Program # : 402**

**Program Description**

To provide public safety, investigative, and enforcement activities including neighborhood policing and public service programs.

**Program Expenditure Highlights**

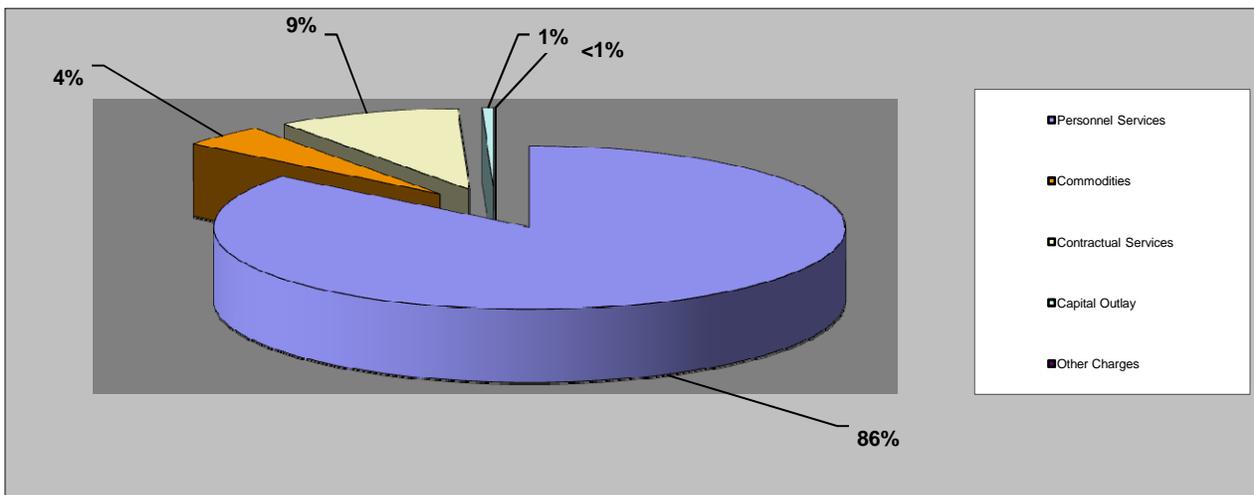
Due to a reorganization in the Police Department, some positions have been moved here from the Investigations program. Also, an IT Technician was added during 2014 to support the public safety programs of the City.

For the most part, capital outlay will be funded out of a newly created Capital Projects Fund. The \$36,600 listed below is for one squad which will be purchased from the Police Services Fund.

The police department's share of dispatching costs will increase 23% in 2015 per the contract with Ramsey County.

<b><u>Program Expenditures</u></b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2015 BUDGET</b>
Personnel Services	\$ 4,870,517	\$ 4,907,043	\$ 5,147,090	\$ 5,451,440
Commodities	281,793	444,634	282,800	275,610
Contractual Services	528,043	533,378	579,470	598,790
Capital Outlay	93,224	202,314	140,440	36,600
Other Charges	135	153	140	400
<b>Total</b>	<b>\$ 5,773,712</b>	<b>\$ 6,087,522</b>	<b>\$ 6,149,940</b>	<b>\$ 6,362,840</b>
Percent Change	2.3%	5.4%	1.0%	3.5%
Full-Time Equivalent positions	42.30	42.70	43.70	46.23

**Program Expenditures by Classification**



<b>Department:</b>	<b>Police</b>	<b>Fund #:</b>	<b>101 &amp; 208</b>
<b>Program:</b>	<b>Police Services</b>	<b>Program #:</b>	<b>402</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Arrests for Part I & II crimes	2005	2012	2000	2090
DUI arrests per 1,000 population	6.5	5.3	5.3	5.8
Total arrests for Part I crimes per sworn FTE	14.6	16.2	16.5	16.6
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Part I offenses per 1,000 population	61.3	61.3	80.0	74.5
Arrests for Part I crimes per 1000 population	24.1	22.5	22.0	23.2
Response time Priority level 2 calls from dispatch to on scene arrival	6.3 min	6.2 min	6.3 min	5.8 min
Satisfaction with police services from police department surveys (Above average and Excellent)	82.0%	82%	80%	85%

**COMMENTS**

2013 showed a small uptick in crime overall in Maplewood. Departmentally, we seek to implement an evidence-based approach the addressing crime growth. A new Records Management System, which offers built-in call for service and crime analysis capabilities will launch in early 2015. The plan is to place policing emphasis on known chronic offenders and locations that show a repeated pattern of calls for service by type. Intelligence information analyzed crime data will be routinely provided to patrol supervisors who will task patrol officers with developing measureable prevention and intervention strategies.

Priority Level 2 calls consists of most in-progress events with a threat to people or property. According to the Ramsey County Emergency Communications Center, Maplewood Police responded to more than 7,000 Priority Level 2 events in 2013.

The satisfaction with police services data was taken from the police department's own surveys sent to random people who have had contact with a police officer, typically as the result of a reported crime or other incident. The surveys are spread out so that over time so we may receive feedback regarding as many officers as possible. In 2014, the survey instrument was re-vamped and will now be available online. In addition, the Annual Community Safety Survey will also serve as a measurement of community satisfaction with police services.



MAPLEWOOD

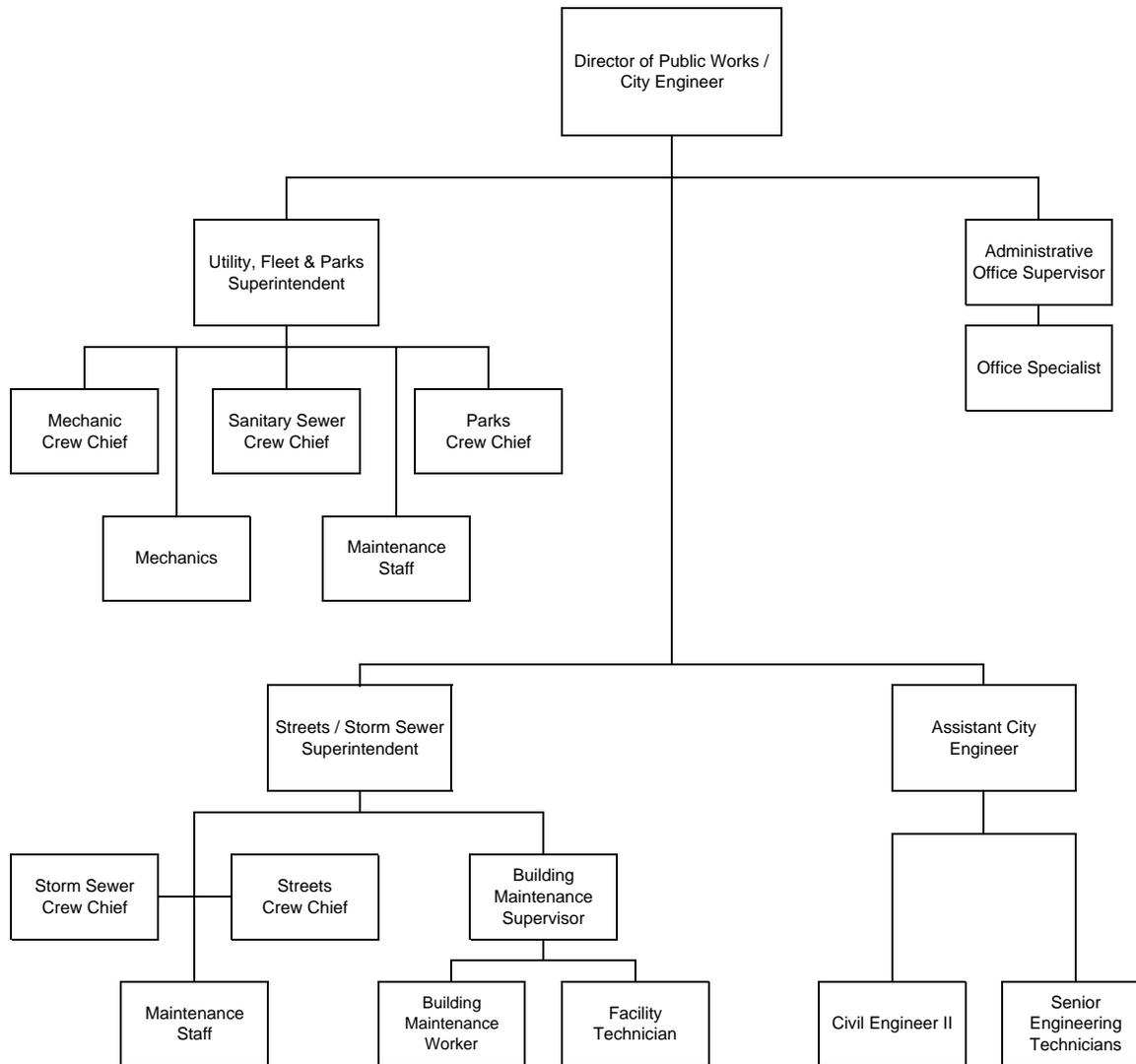
*Together We Can*

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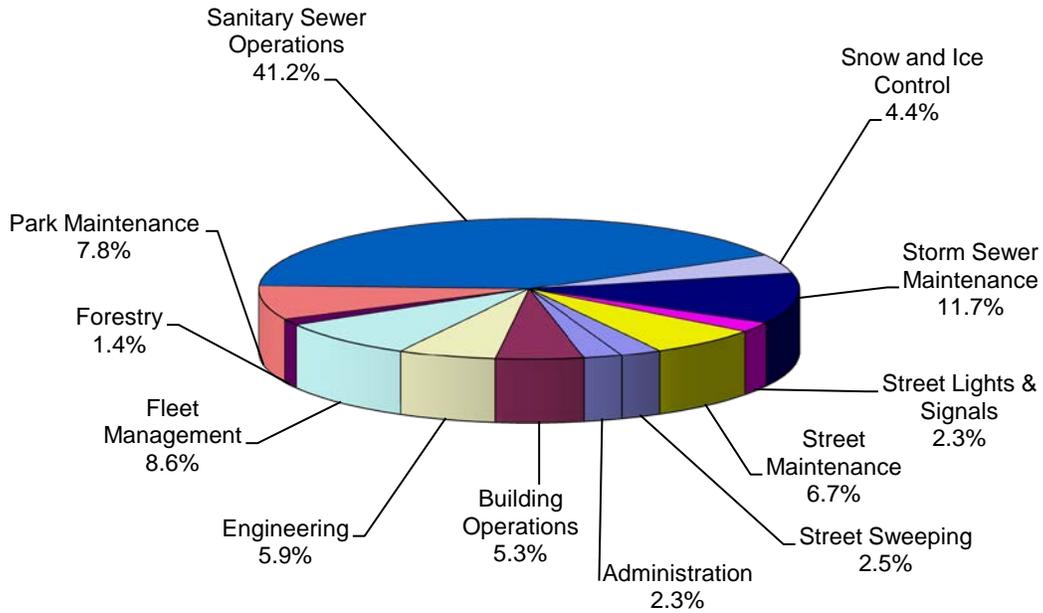
CITY OF MAPLEWOOD

**PUBLIC WORKS**

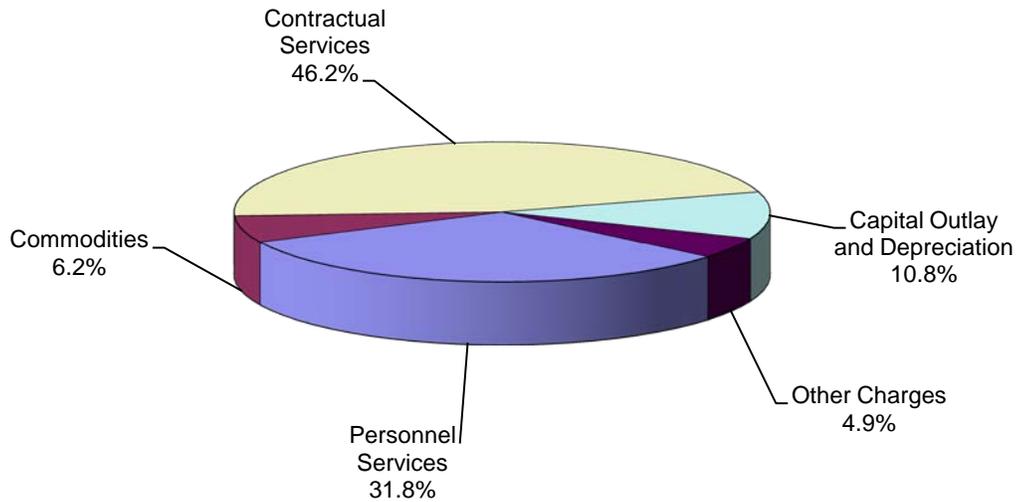
ORGANIZATION CHART



# PUBLIC WORKS BUDGET 2015 Total By Program

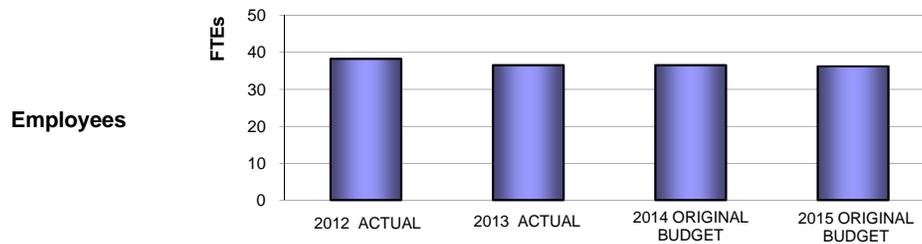
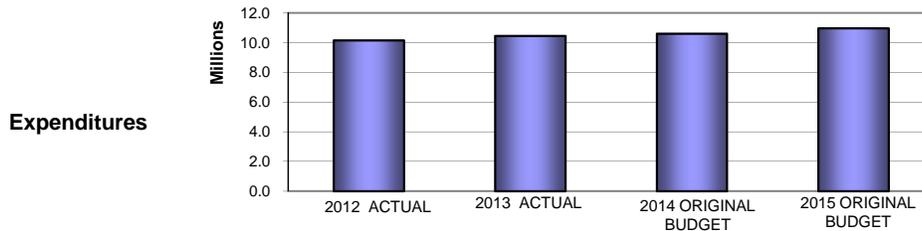


## Total By Classification



**PUBLIC WORKS  
EXPENDITURE SUMMARY**

	2012	2013	2014	2015	PERCENT
Total By Program	ACTUAL	ACTUAL	ORIGINAL BUDGET	BUDGET	OVER(UNDER) 2014 BUDGET
Administration	\$193,560	\$205,914	\$204,850	\$251,170	22.6%
Building Operations	531,791	644,346	571,520	576,350	0.8%
Engineering	748,927	759,842	753,510	646,930	-14.1%
Fleet Management	865,193	917,174	896,900	943,190	5.2%
Forestry	0	148,846	158,600	158,040	-0.4%
Park Maintenance	930,819	879,628	860,360	854,450	-0.7%
Sanitary Sewer Operations	3,916,117	4,104,201	4,273,270	4,525,100	5.9%
Snow and Ice Control	349,085	452,148	466,970	481,570	3.1%
Storm Sewer Maintenance	1,416,997	1,184,860	1,180,950	1,281,150	8.5%
Street Lights & Signals	210,131	226,423	241,000	250,550	4.0%
Street Maintenance	800,494	733,863	728,840	732,880	0.6%
Street Sweeping	190,122	202,127	266,990	270,660	1.4%
<b>Totals</b>	<b>10,153,236</b>	<b>10,459,372</b>	<b>10,603,760</b>	<b>10,972,040</b>	<b>3.5%</b>
<b>Total By Classification</b>					
Personnel Services	3,312,657	3,295,858	3,428,890	3,488,110	1.7%
Commodities	599,551	693,626	700,030	682,500	-2.5%
Contractual Services	4,322,231	4,713,988	4,828,280	5,074,260	5.1%
Capital Outlay and Depreciation	1,198,906	1,244,783	1,122,150	1,188,420	5.9%
Other Charges	719,891	511,117	524,410	538,750	2.7%
<b>Totals</b>	<b>10,153,236</b>	<b>10,459,372</b>	<b>10,603,760</b>	<b>10,972,040</b>	<b>3.5%</b>
<b>Total By Fund</b>					
General Fund	3,554,676	3,824,587	3,744,650	3,701,390	-1.2%
Sewer Fund	3,916,117	4,104,201	4,273,270	4,525,100	5.9%
Environmental Utility Fund	1,607,119	1,386,987	1,447,940	1,551,810	7.2%
Street Light Utility Fund	210,131	226,423	241,000	250,550	4.0%
Fleet Management Fund	865,193	917,174	896,900	943,190	5.2%
<b>Totals</b>	<b>\$10,153,236</b>	<b>\$10,459,372</b>	<b>\$10,603,760</b>	<b>\$10,972,040</b>	<b>3.5%</b>
<b>Number of Employees (FTE)</b>	<b>38.28</b>	<b>36.55</b>	<b>36.55</b>	<b>36.25</b>	<b>-0.8%</b>





MAPLEWOOD

*Together We Can*

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## PUBLIC WORKS

### MISSION STATEMENT

To maintain a strong infrastructure of parks, streets, trails and sidewalks, storm sewer and sanitary sewer systems and provide engineering services for infrastructure replacement and development review that provide protection of our open space and natural environment.

### 2015 OBJECTIVES

1. Finalize implementation of Phase 2 of the Gladstone Neighborhood Redevelopment project generally located along Frost Avenue from Phalen Place to English Street.
2. Maintain a steady Street Reconstruction program to revitalize older neighborhoods by replacing deteriorated streets and utilities, incorporating Living Streets design standards, and meeting federal and state mandates by implementing stormwater best management practices.
3. Finalize the revision of design standards, city codes, and policies to realize full implementation of the Living Streets approach for infrastructure addition and/or replacement.
4. Continued successful administration of the new MS4 permit; including continuing the upgrade in internal tracking and enforcement on construction sites. Continue reductions of runoff volume and pollutant loading to the MS4 system through adherence to the Stormwater Ordinance and Standards. Meet the standards of the newly issued MS4 Permit.
5. Implement an asset management system for municipal buildings to assist in determining long-term capital investment needs.
6. Coordinate maintenance efforts of personnel in sewer, streets, building, storm sewer and parks at current levels with maximum efficiency.
7. Continue Infiltration/Inflow Reduction Program in coordination with Street Reconstruction projects.
8. Continue delivery of a "Local Drainage Improvement" program to assist homeowners and businesses with local flooding and nuisance drainage issues.
9. Implement a rain garden tracking system and on-going maintenance work plan in coordination with Engineering, Park Maintenance, and Nature Center.

**Department: Public Works**  
**Program: Administration**

**Fund # : 101**  
**Program # : 501**

**Program Description**

To provide accurate and timely administrative, clerical and financial support services for public works programs and to handle service requests, complaints and inquiries from the public in a courteous and helpful manner.

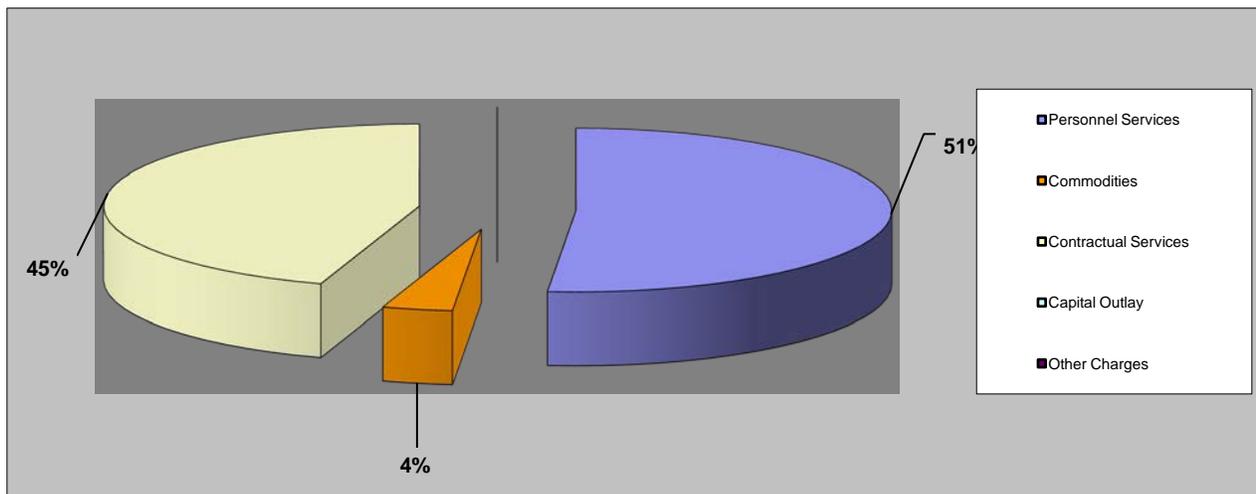
**Program Expenditure Highlights**

There is a request to convert a part-time position to full-time in 2015.

The increase in contractual services is for outside rental of equipment.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 85,868	\$ 78,490	\$ 86,520	\$ 129,230
Commodities	7,836	9,693	11,000	9,000
Contractual Services	99,856	117,731	107,330	112,940
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 193,560</b>	<b>\$ 205,914</b>	<b>\$ 204,850</b>	<b>\$ 251,170</b>
Percent Change	(-25.0%)	6.4%	(-0.5%)	22.6%
 Full-Time Equivalent positions	 0.95	 0.85	 0.85	 1.25

**Program Expenditures by Classification**



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<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Administration</b>	<b>Program #:</b>	<b>501</b>

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<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Council agenda reports	92	76	85	85
Number of mechanic work orders processed	1,589	1,316	1,500	1,500
Number of new projects set up	18	12	25	25
Permits issued	184	145	150	150
E-mails to web site requiring follow-up	73	67	75	75

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**COMMENTS**

It is anticipated that the number of active projects will show a slight increase in future years. The number of permits issued is anticipated to remain at a consistent level.

Administrative staff continues to provide quality service in a timely and efficient manner with a focus on customer satisfaction.

**Department:** Public Works  
**Program:** Building Operations

**Fund # :** 101  
**Program # :** 115,110,117

**Program Description**

To provide a clean, well-maintained and comfortable environment for building users of the 1810 (Park Maintenance), 1830 (City Hall) and 1902 (Parks & Recreation, Public Works and Environmental & Economic Development) buildings.

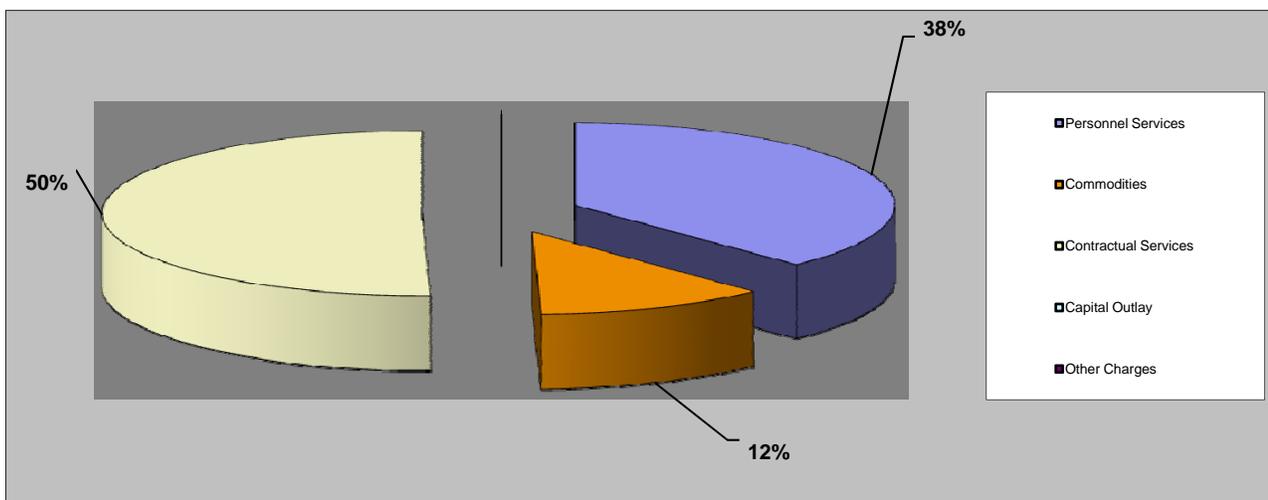
**Program Expenditure Highlights**

The fte's have remained the same from 2014.

More dollars are being allocated to repairs and maintenance expenditures in 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 209,855	\$ 232,343	\$ 238,930	\$ 218,280
Commodities	70,332	65,990	61,290	67,300
Contractual Services	251,604	346,013	271,300	290,770
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 531,791</b>	<b>\$ 644,346</b>	<b>\$ 571,520</b>	<b>\$ 576,350</b>
Percent Change	8.3%	21.2%	(-11.3%)	0.8%
Full-Time Equivalent positions	3.13	2.70	2.70	2.70

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Building Operations</b>	<b>Program #:</b>	<b>115</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013* Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of work orders/tasks	1,421	1,430	1,453	1,453
Number of vendor calls (Scheduled services & suppliers)	227	235	254	254
Service calls (Outside service companies & contractors)	63	55	46	46
Number of janitorial tasks complete	67,481	50,000	22,571	22,571
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of customer ratings that were good or excellent	83%	83%	88%	88%
Cost per sq. ft. (City Hall/Police/Public Works/Parks)	\$4.74	\$5.74	\$5.09	\$5.13
Contracted repairs & maintenance cost per sq. ft	\$0.79	\$1.13	\$0.53	\$0.72

**COMMENTS**

During 2014 Building Operations was moved from I.T. to Public Works. This program covers routine HVAC maintenance for the City Hall Complex, 1902 Building Complex, Park Maintenance Building, Community Center, and Fire Stations.

A number of changes will be implemented to better track internal work orders and outside vendor work. When staff implements a more reliable input and tracking system this will allow for more valuable outputs and effectiveness indicators.

\*Estimate

City Hall/Police Dept.: 43,588 sq ft; Public Works: 58,750 sq ft; Parks: 9,954 sq ft; Total: 112,292 sq ft

**Department: Public Works**  
**Program: Engineering**

**Fund # : 101**  
**Program # : 503**

**Program Description**

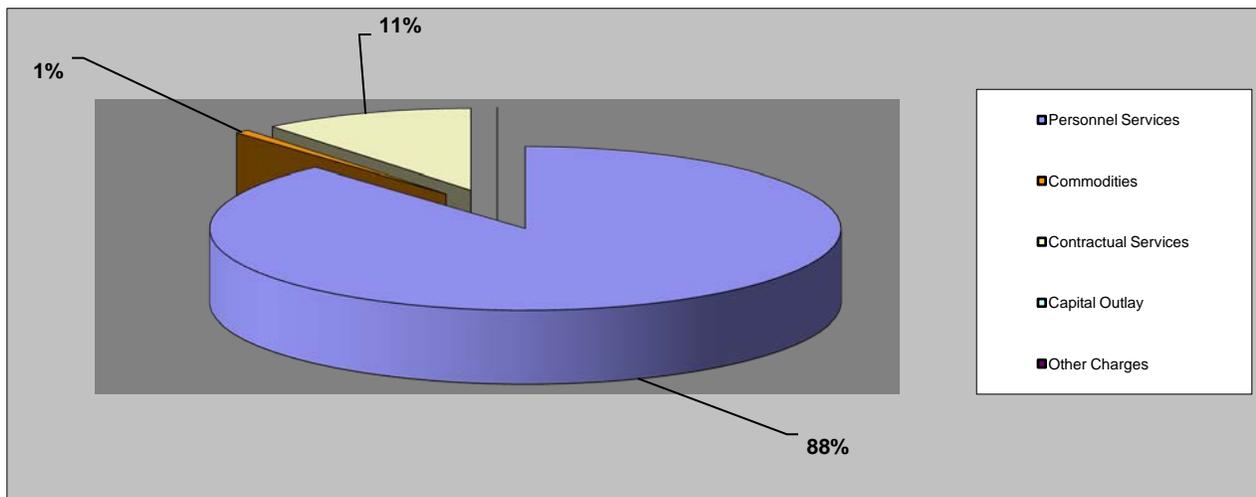
Provide technical support and design services for a strong infrastructure of streets, storm sewer management, sanitary sewer and water systems.

**Program Expenditure Highlights**

An engineer switched jobs during 2014 and the position is being eliminated from the budget in 2015. There is a proposed increase in consulting fees for 2015 which falls under contractual services.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 707,228	\$ 669,986	\$ 685,720	\$ 571,970
Commodities	3,402	3,608	7,500	4,800
Contractual Services	38,297	43,275	60,290	70,160
Capital Outlay	-	42,973	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 748,927</b>	<b>\$ 759,842</b>	<b>\$ 753,510</b>	<b>\$ 646,930</b>
Percent Change	(-15.6%)	1.5%	(-0.8%)	(-14.1%)
 Full-Time Equivalent positions	 7.15	 5.90	 5.90	 4.60

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Engineering</b>	<b>Program #:</b>	<b>503</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Revenue generated	\$1,036,000	\$957,000	\$825,000	\$825,000
Improvements (engineered in-house only)	\$3.2 mil	\$2.4 mil	\$5.0 mil	\$1.7 mil
Improvements (in-house and consultants)	\$12.5 mil	\$23.6 mil	\$5.2 mil	\$5.2 mil
Billable hours	9,647	9,645	7,805	7,756
Total staff hours available	13,404	13,858	11,222	10,735
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Staff utilization rate	70%	70%	70%	72%
Percent of improvement costs engineered in-house	26%	10%	97%	29%

**COMMENTS**

The engineering program remains a revenue-producing program with revenues exceeding the program costs which allows for a contribution back into the general fund. The program continues to maintain a staff utilization rate well in excess of 50% which shows the program is continuing a high staff assignment rate to projects.

The reduction to the neighborhood street reconstruction is reflected in 2015. Engineering in 2015 is planning to perform in-house engineering on the neighborhood street reconstruction project, while focusing consultant efforts to public improvements such as storm cleanup, flooding issues, and the Gladstone Improvements Phase 2.

**Department: Public Works**  
**Program: Fleet Management**

**Fund # : 702**  
**Program # : 509**

**Program Description**

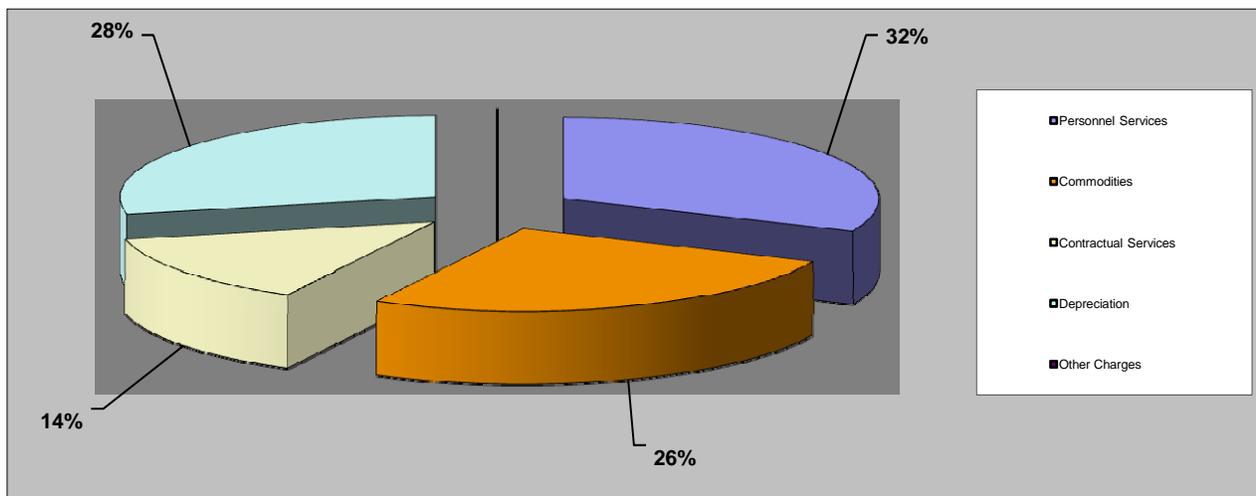
To maintain and repair the vehicles and equipment fleet so that other departments can perform their public services.

**Program Expenditure Highlights**

There is a request to convert a part-time position to full-time in 2015. Under commodities, there are increased costs for fuel.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 294,921	\$ 271,853	\$ 275,290	\$ 298,130
Commodities	199,992	239,562	230,410	245,500
Contractual Services	115,092	137,198	130,200	131,310
Depreciation	254,436	268,250	260,040	268,250
Other Charges	752	311	960	-
<b>Total</b>	<b>\$ 865,193</b>	<b>\$ 917,174</b>	<b>\$ 896,900</b>	<b>\$ 943,190</b>
Percent Change	1.4%	6.0%	(-2.2%)	5.2%
Less charges to other depts.	(851,232)	(851,232)	(903,010)	(921,700)
<b>Net Total</b>	<b>13,961</b>	<b>65,942</b>	<b>(6,110)</b>	<b>21,490</b>
 Full-Time Equivalent positions	 3.50	 3.35	 3.35	 3.50

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>702</b>
<b>Program:</b>	<b>Fleet Management</b>	<b>Program #:</b>	<b>509</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total vehicles in fleet	264	264	264	264
Hours on work orders	3,151	2,776	3,200	3,200
Total staff hours	5,113	4,658	5,100	5,100
Number of work orders	1,653	1,542	1,700	1,700
Average age of equipment/vehicle	9.2	9.3	9.3	9.4
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of chargeable time	62%	60%	61%	61%
Work orders per vehicle	6.3	5.8	6.0	6.0

**COMMENTS**

This program is showing that the average age of the fleet is remaining fairly stable in addition to the average number of work order per vehicle.

**Department: Public Works**  
**Program: Forestry**

**Fund # : 101**  
**Program # : 516**

**Program Description**

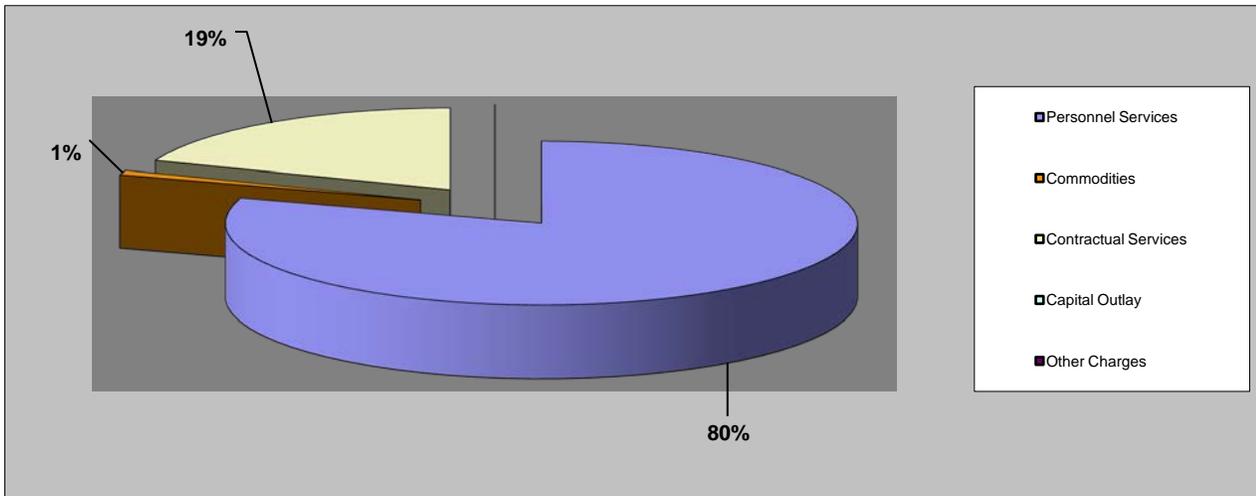
To maintain the City's urban forest which includes trimming, diseased tree removals and storm cleanup.

**Program Expenditure Highlights**

No significant change in the Forestry budget for 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ -	\$ 91,205	\$ 123,600	\$ 126,360
Commodities	-	1,177	2,000	1,400
Contractual Services	-	56,464	33,000	30,280
Capital Outlay	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ 148,846</b>	<b>\$ 158,600</b>	<b>\$ 158,040</b>
Percent Change	0.0%	100.0%	6.6%	(-0.4%)
 Full-Time Equivalent positions	 -	 1.70	 1.70	 1.65

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Forestry</b>	<b>Program #:</b>	<b>516</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of trees (city maintained parks and boulevards)	9,564	9,800	9,960	9,960
Number of calls for service	101	160	175	175
Number of trees removed from city project areas	135	146	150	150
Number of trees planted in city project areas	274	299	200	200
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of service calls resolved	100%	80%	100%	100%

**COMMENTS**

The forestry program was implemented in 2012. This program allows enhanced tracking of activities related to the urban forest where the city has maintenance responsibilities. The program encompasses customer service, tree inspections, tree removals, and regular maintenance activities such as trimming and cleanup.

This program is separate from the tree preservation program in the Parks and Recreation Department. That program will continue to fund tree plantings in coordination with the rebate program. This program will track the number of new trees planted.

**Department: Public Works**  
**Program: Park Maintenance**

**Fund # : 101**  
**Program # : 602**

**Program Description**

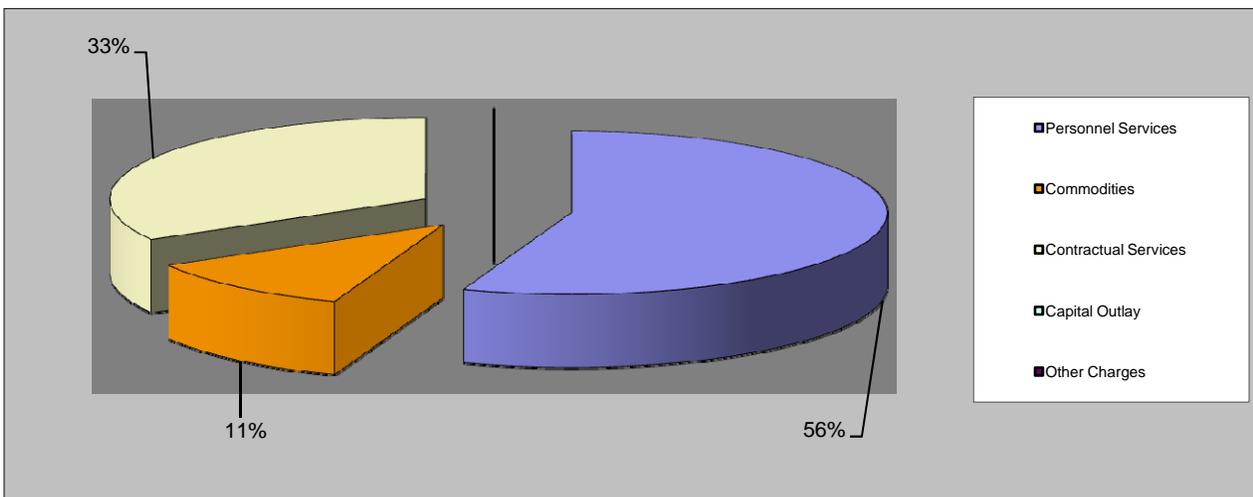
To preserve and maintain the parks, preserves, and campus grounds in a safe, clean and attractive condition for our city residents and visitors.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits. Commodities are decreasing due to a drop in the maintenance materials line item.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 452,416	\$ 452,670	\$ 458,190	\$ 474,640
Commodities	129,281	104,835	116,220	95,220
Contractual Services	313,858	314,867	285,950	284,590
Capital Outlay	35,264	7,256	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 930,819</b>	<b>\$ 879,628</b>	<b>\$ 860,360</b>	<b>\$ 854,450</b>
Percent Change	8.2%	(-5.5%)	(-2.2%)	(-0.7%)
Full-Time Equivalent positions	6.00	5.65	5.65	5.65

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Park Maintenance</b>	<b>Program #:</b>	<b>602</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of acres mowed per season	3,915	2,592	3,100	3,100
Number of work orders for removal of graffiti	30	20	25	25
Number of abatement actions for Code Enforcement	42	35	40	40
Number of times athletic fields are maintained	896	832	800	800
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of citizens rating the appearance of parks and recreation activities as good or excellent	81%*	81%	81%	81%

**COMMENTS**

The major priority for park maintenance is to keep the parks well maintained and prepared for athletic activities. Park Maintenance also leads the effort in removal of graffiti in addition to working with Code Enforcement to abate nuisances as needed.

A conscious effort continues to reduce mowing acreage annually with the creation of more natural areas consistent with a sustainability approach. The decrease in the amount of acres mowed in 2013 was due to a late start to the spring/summer season.

\*Data from the 2012 Maplewood Resident Survey.

**Department:** Public Works **Fund # :** 601  
**Program:** Sanitary Sewer Operations **Program # :** 508

**Program Description**

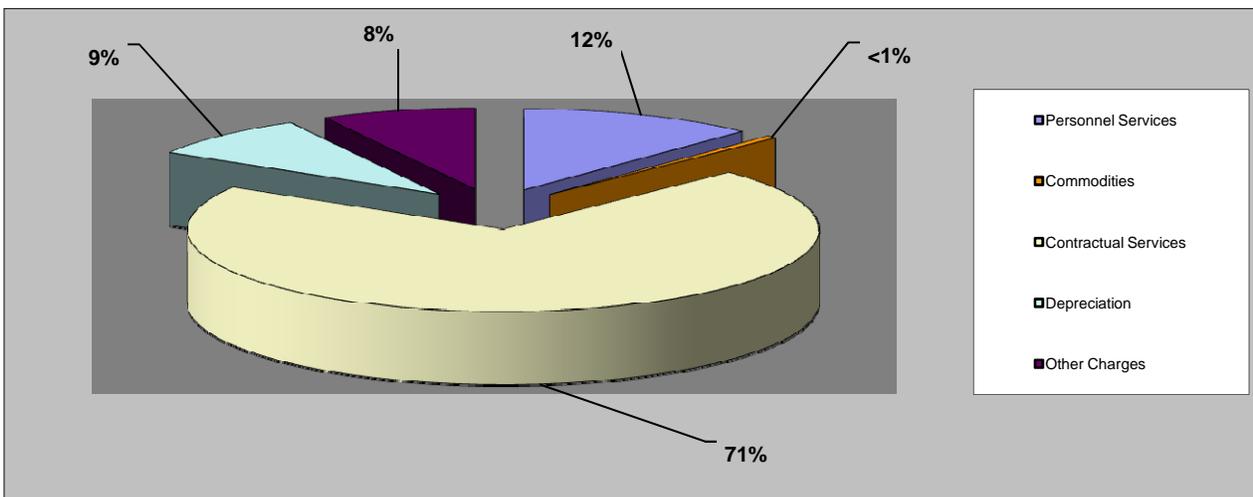
To clean, repair and operate the wastewater infrastructure to minimize interruptions to customers.

**Program Expenditure Highlights**

Sewage treatment is a majority of the total annual budget for this program and can fluctuate due to wet weather, resulting in high flow years and low flow years.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 488,530	\$ 470,600	\$ 512,250	\$ 551,040
Commodities	13,011	21,347	26,560	23,560
Contractual Services	2,693,286	2,875,260	3,010,620	3,208,850
Depreciation	386,953	385,956	381,410	385,960
Other Charges	334,337	351,038	342,430	355,690
<b>Total</b>	<b>\$ 3,916,117</b>	<b>\$ 4,104,201</b>	<b>\$ 4,273,270</b>	<b>\$ 4,525,100</b>
Percent Change	(-3.4%)	4.8%	4.1%	5.9%
Full-Time Equivalent positions	5.70	5.55	5.55	5.70

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>601</b>
<b>Program:</b>	<b>Sanitary Sewer Operations</b>	<b>Program #:</b>	<b>508</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Feet of sewer cleaned	384,952	319,554	310,000	310,000
Hours of sewer cleaning	617	481	515	515
Feet of sewer televised	63,121	28,356	35,000	35,000
Total miles of sewer	155	155	155	155
Sewage volume (MG)	1,625	1,625	1,625	1,625
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of system cleaned	47%	39%	37%	37%
Percent of system televised	7.8%	3.5%	5%	5%
Number of backup calls	30	31	45	45
Number of obstructions in sewer main	3	4	4	4
<b><u>EFFICIENCY MEASURES</u></b>				
Feet cleaned per hour	624	664	600	600

**COMMENTS**

The feet of sewer cleaned and televised in 2013 was slightly lower due to an increase in hours spent on manhole rehabilitation work. The goal of cleaning the entire system on a 3 year schedule continues to be met.

**Department: Public Works**  
**Program: Snow and Ice Control**

**Fund # : 101**  
**Program # : 514**

**Program Description**

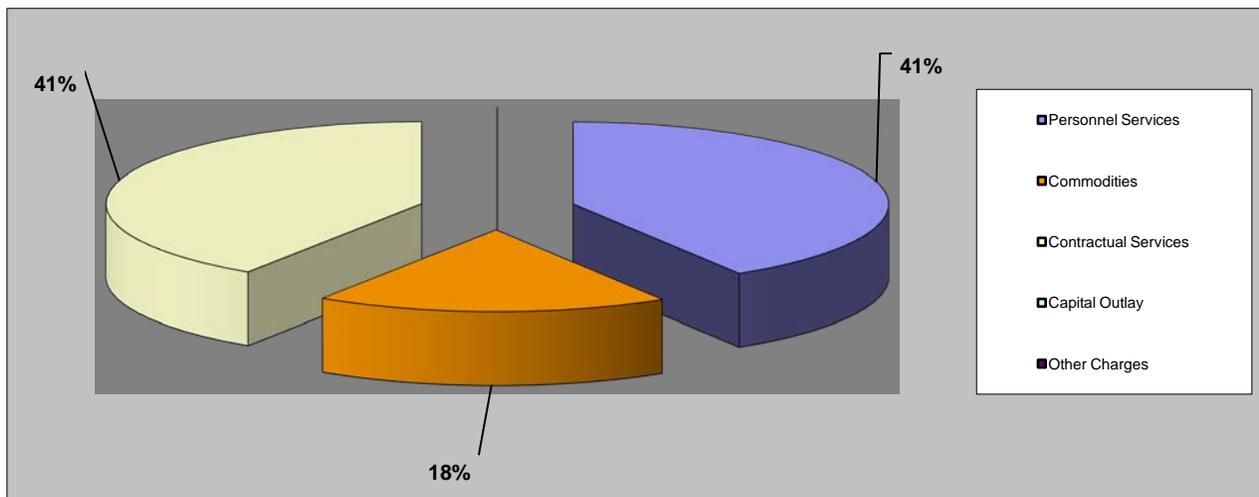
To provide safe winter driving conditions for the community through timely plowing and chemical applications completed within 8 hours after a 3+ inch snowfall; and plow all trails and sidewalks within 48 hours after the completion of all street operations.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits. The increase in contractual services is due a change made in the calculation of the internal vehicle rental rates.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 166,179	\$ 227,494	\$ 195,000	\$ 198,410
Commodities	65,084	123,070	88,400	86,900
Contractual Services	93,246	95,444	183,570	196,260
Capital Outlay	24,576	6,140	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 349,085</b>	<b>\$ 452,148</b>	<b>\$ 466,970</b>	<b>\$ 481,570</b>
Percent Change	(-7.3%)	29.5%	3.3%	3.1%
Full-Time Equivalent positions	2.20	2.00	2.00	2.00

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Snow &amp; Ice Control</b>	<b>Program #:</b>	<b>514</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Hours of plowing and deicing	954	2,178	1,100	1,100
Number of plowing events	13	21	14	14
Hours of deicing	301	672	300	300
Number of deicing events	13	33	13	13
Lane miles maintained	271	271	271	271
Inches of snowfall	36	70	55	55
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Dollars per lane-mile	\$1,288	\$1,668	\$1,723	\$1,777
<b><u>EFFICIENCY MEASURES</u></b>				
Average hours to plow event	7.3	7.1	7.8	7.8
Employee hours per deicing event	23	21	23	23

**COMMENTS**

This program remains very efficient. The department continues to cross-train employees within the department to assist in snow plow operations to meet the 8 hour goal.

**Department:** Public Works **Fund # :** 604  
**Program:** Storm Sewer Maintenance **Program # :** 512

**Program Description**

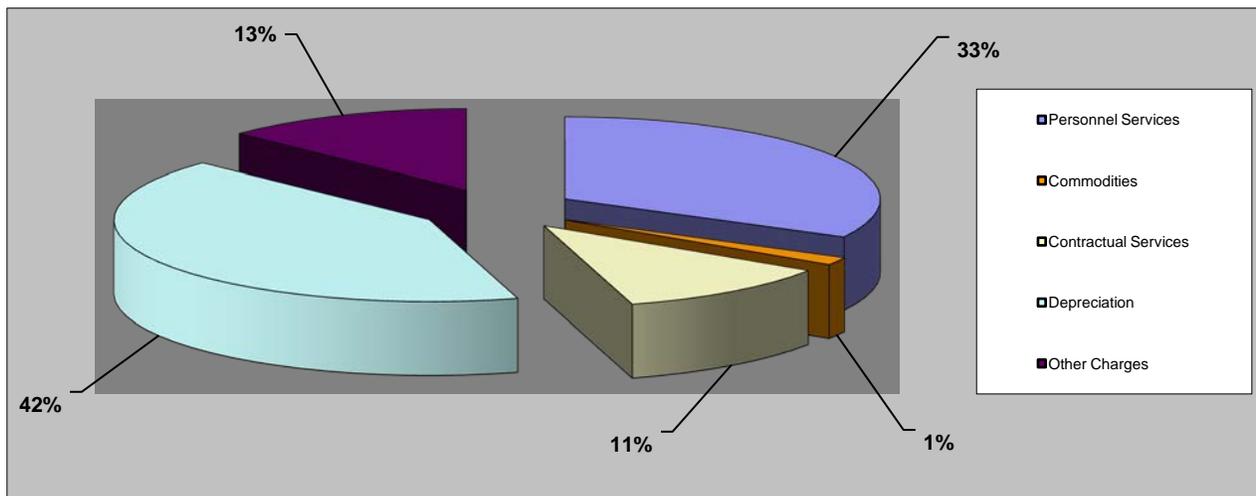
To protect the environment and public safety by providing an adequate storm water system and wetland management program that addresses and enhances the treatment of storm water runoff.

**Program Expenditure Highlights**

Some employee hours were reallocated here from another program in the City. Also, depreciation expense is expected to increase based on the actual costs from 2013.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 362,576	\$ 304,188	\$ 360,600	\$ 419,560
Commodities	21,027	22,290	21,500	19,500
Contractual Services	185,141	180,806	154,640	143,930
Depreciation	480,700	534,208	480,700	534,210
Other Charges	367,553	143,368	163,510	163,950
<b>Total</b>	<b>\$ 1,416,997</b>	<b>\$ 1,184,860</b>	<b>\$ 1,180,950</b>	<b>\$ 1,281,150</b>
Percent Change	4.4%	(-16.4%)	(-0.3%)	8.5%
Full-Time Equivalent positions	3.80	3.40	3.40	3.75

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>604</b>
<b>Program:</b>	<b>Storm Sewer Maintenance</b>	<b>Program #:</b>	<b>512</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total water bodies	275	275	275	275
Water bodies inspected	108	0	67	67
Total outfalls	440	440	440	440
Outfalls inspected	196	0	122	122
Total sump structures	169	186	172	172
Sump structures inspected	169	186	172	172
Sump structures cleaned	41	64	50	50
Tons of sediment removed from sumps	45	143.5	50	50
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of water bodies and outfalls inspected	43%	0%	26%	26%
Percent of sump structures inspected	100%	100%	100%	100%

**COMMENTS**

This program was new in 2004 and shows the growth of information, inspection and the dedication of personnel to the storm sewer program responsibilities. This is a major growth program as the requirements of the National Pollutant Discharge Elimination System (NPDES) Permit require additional inspections and maintenance activities to meet the storm water goals of the region. The sump structures are now part of the performance indicators, with a goal of 100% sediment removal of all sump structures in need of sediment removal. In addition, with the mandates required by the NPDES MS4 Permit, which is a 5 year duration, the goal is to inspect a minimum of 20% of the water bodies and outfalls per year. 100% of water bodies and outfalls had been inspected by 2012. The annual 20% inspection started again in 2014.

**Department:** Public Works  
**Program:** Street Lights and Signals

**Fund # :** 607  
**Program # :** 506

**Program Description**

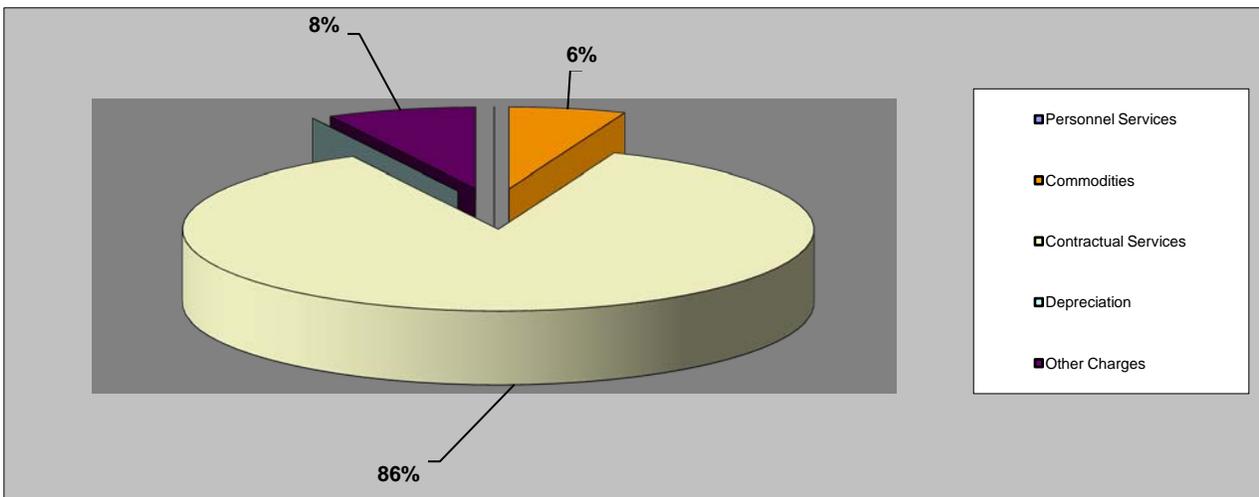
To maintain and operate street lights and traffic signals.

**Program Expenditure Highlights**

Utility costs are projected to increase for 2015.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ -	\$ -	\$ -	\$ -
Commodities	2,594	-	23,500	15,000
Contractual Services	191,227	210,023	199,990	216,440
Depreciation	-	-	-	-
Other Charges	16,310	16,400	17,510	19,110
<b>Total</b>	<b>\$ 210,131</b>	<b>\$ 226,423</b>	<b>\$ 241,000</b>	<b>\$ 250,550</b>
Percent Change	7.6%	7.8%	6.4%	4.0%
Full-Time Equivalent positions	-	-	-	-

**Program Expenditures by Classification**



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**Department: Public Works** **Fund #: 607**  
**Program: Street Lights & Signals** **Program #: 506**

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<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Number of street lights	1,124	1,130	1,145	1,145
Number of traffic signals	51	51	51	51
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Average cost per street light	\$187	\$200	\$210	\$219

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**COMMENTS**

The number of street lights increased in 2011 as a result of the decorative pedestrian lighting installed near the Maplewood Mall on White Bear Avenue and County Rd D. The number also increased in 2012 with the installation of twenty new decorative pedestrian lights in the Gladstone area. In 2013, six new decorative lights were installed on the new English Bridge. The City of Saint Paul maintains the specialty lighting while Xcel Energy maintains the standard fixtures.

**Department: Public Works**  
**Program: Street Maintenance**

**Fund # : 101**  
**Program # : 502**

**Program Description**

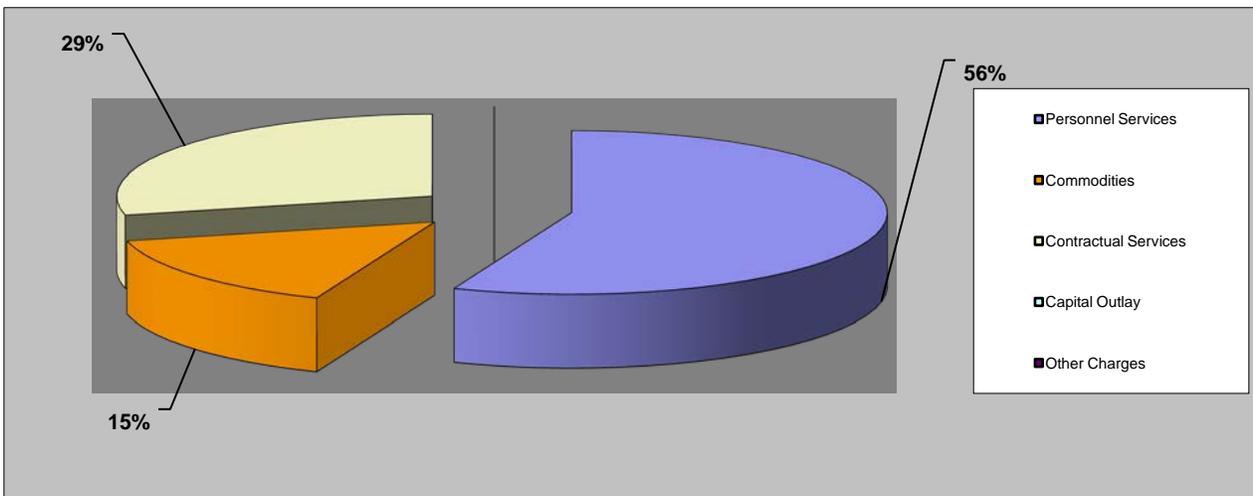
To keep the city streets in a safe and good condition through timely maintenance.

**Program Expenditure Highlights**

The increase in personnel services is due to pay increases and an increase in the cost of benefits. The commodities line reflects an increase to the maintenance materials budget for 2015.

<b><u>Program Expenditures</u></b>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Personnel Services	\$ 447,561	\$ 397,157	\$ 404,780	\$ 410,920
Commodities	84,579	100,219	108,650	111,320
Contractual Services	250,438	236,487	215,410	210,640
Capital Outlay	16,977	-	-	-
Other Charges	939	-	-	-
<b>Total</b>	<b>\$ 800,494</b>	<b>\$ 733,863</b>	<b>\$ 728,840</b>	<b>\$ 732,880</b>
Percent Change	8.3%	(-8.3%)	(-0.7%)	0.6%
Full-Time Equivalent positions	4.70	4.50	4.50	4.50

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>101</b>
<b>Program:</b>	<b>Street Maintenance</b>	<b>Program #:</b>	<b>502</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total lane miles of streets	271	271	271	271
Lane miles rated	46	77	85.8	87.6
Lane miles above 70 PCI	149	153	153	154
Tonnage of repair material	642	579	550	550
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Percent of lane miles over a 70 PCI rating	55%	56%	57%	57%
Percent of lane miles rated	17%	28%	32%	32%

**COMMENTS**

The investment in the City's road reconstruction program is shown in the mileage of streets expected to be above the good rating of 70 PCI. The goal of the department is to get at least 75% of the streets into a category of good within the next 5 years. This program is a long term investment in the infrastructure of the City of Maplewood. It is the City's goal to rate 1/3 of the City's streets each year.

**Department: Public Works**  
**Program: Street Sweeping**

**Fund # : 604**  
**Program # : 513**

**Program Description**

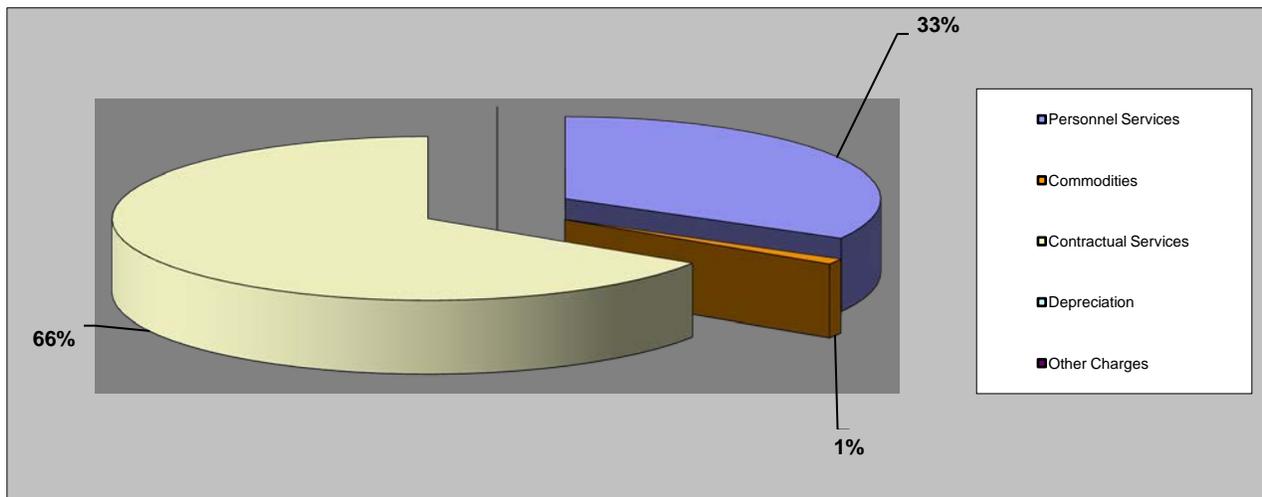
To provide clean streets and protect the environment through timely street sweeping with a goal of sweeping each street five times per year.

**Program Expenditure Highlights**

No significant change in the Street Sweeping budget for 2015.

<b><u>Program Expenditures</u></b>	2012 <u>ACTUAL</u>	2013 <u>ACTUAL</u>	2014 <u>BUDGET</u>	2015 <u>BUDGET</u>
Personnel Services	\$ 97,523	\$ 99,872	\$ 88,010	\$ 89,570
Commodities	2,413	1,835	3,000	3,000
Contractual Services	90,186	100,420	175,980	178,090
Depreciation	-	-	-	-
Other Charges	-	-	-	-
<b>Total</b>	<b>\$ 190,122</b>	<b>\$ 202,127</b>	<b>\$ 266,990</b>	<b>\$ 270,660</b>
Percent Change	3.8%	6.3%	32.1%	1.4%
 Full-Time Equivalent positions	 1.15	 0.95	 0.95	 0.95

**Program Expenditures by Classification**



<b>Department:</b>	<b>Public Works</b>	<b>Fund #:</b>	<b>604</b>
<b>Program:</b>	<b>Street Sweeping</b>	<b>Program #:</b>	<b>513</b>

<b>Performance Measures</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Estimate</b>	<b>2015 Estimate</b>
<b><u>OUTPUTS/WORKLOAD</u></b>				
Total lane miles	271	271	271	271
Lane miles swept	1,390	1,220	1,390	1,390
Employee hours sweeping	1,505	1,617	1,500	1,500
Tonnage collected	1,458	1,475	1,400	1,400
<b><u>EFFECTIVENESS INDICATORS</u></b>				
Times swept per year	5	4.5	5	5
1 <sup>st</sup> sweep completion date	4/6	4/22	4/15	4/15
<b><u>EFFICIENCY MEASURES</u></b>				
Cost per lane mile swept	\$137	\$166	\$192	\$195
Cost per capita	\$4.87	\$5.19	\$6.80	\$6.84

**COMMENTS**

This program is maintaining a steady pace of implementation. The indicators show that the average date of completion of the first sweep is within the first 15 days of April which typically allows much of the winter debris to be swept up prior to major rainstorm events.

The department is maintaining the employee hours dedicated to this program and has been able to provide every street with at least 3 sweepings per year, with goal of 5 times per year.

Note: Cost per capita is based on estimated population provided by Environmental and Economic Development Department as follows:

2012 – 39,065  
 2013 – 38,950  
 2014 – 39,265  
 2015 – 39,580



MAPLEWOOD

*Together We Can*

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## FINANCIAL RESOURCES FOR OPERATING BUDGET

The City's Operating Budget is financed by several funds. Each fund is a separate fiscal and accounting entity. The following is a description of the funds which finance the Operating Budget.

**General Fund** - accounts for all financial resources except those required to be accounted for in another fund. This fund accounts for the majority of the City's operating budget.

### Special Revenue Funds

**Charitable Gambling Tax Fund** - accounts for expenditures financed by the City gambling tax.

**Maplewood Area EDA Fund** – established to assist with development and redevelopment parcels and initiatives.

**Police Services Fund** - accounts for money that is legally restricted for police services. Most of the fund revenues are from confiscated money that is split between the city, county and state.

**Recreation Programs Fund** - accounts for the revenues and expenditures related to recreation programs.

**Taste of Maplewood Fund** - accounts for expenditures related to the annual Taste of Maplewood celebration.

**Tree Preservation Fund** – accounts for the revenues and expenditures related to development activity and the furtherance of city tree goals.

### Enterprise Funds

**Ambulance Service Fund** - accounts for customer service charges which are used to finance the operating expenses for ambulance services.

**Community Center Operations Fund** - accounts for revenues and expenses related to the operation of the community center building and related activities.

**Environmental Utility Fund** - accounts for revenues and expenses related to the administration, planning, implementation, and maintenance of the storm water management program.

**Recycling Program Fund** - accounts for the use of recycling charges that are levied to finance recycling costs and public education on solid waste reduction and recycling.

**Sanitary Sewer Fund** - accounts for customer sewer service charges which are used to finance the sewer system operating expenses.

**Street Light Utility Fund** - accounts for electric franchise fee revenues that are used to finance the street light expenses.

## Internal Service Funds

**Fleet Management Fund** - accounts for the operating expenses of all City vehicles and major pieces of equipment (except for public safety vehicles). These operating expenses are used as a basis to establish rental rates that are charged to the departments using the vehicles.

**Information Technology Fund** - accounts for the maintenance, repair and operation of the City's computer hardware and software.

The following pages consist of a revenue and expenditures summary for each fund.

CITY OF MAPLEWOOD, MINNESOTA  
**GENERAL FUND (101)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<b>Revenues:</b>					
Taxes - current property	\$12,146,790	\$12,287,233	\$12,187,080	\$12,219,560	\$12,357,290
Taxes - other	147,999	(26,382)	146,760	84,250	84,250
Special assessments	25,106	430	22,490	97,650	400
Licenses and permits	1,501,875	1,255,644	1,384,080	1,733,960	1,285,370
Fines and forfeits	272,808	270,308	251,960	227,600	227,600
Intergovernmental	872,791	1,079,224	827,160	890,430	890,430
Charges for services	3,515,821	3,627,478	3,421,020	3,482,840	3,200,120
Miscellaneous	160,018	203,089	101,930	137,310	114,420
<b>Total revenues</b>	<b>18,643,207</b>	<b>18,697,023</b>	<b>18,342,480</b>	<b>18,873,600</b>	<b>18,159,880</b>
<b>Expenditures:</b>					
Citizen Services	1,071,825	1,129,505	1,157,540	1,157,540	1,180,400
Env & Econ Development	1,127,625	1,184,353	1,222,970	1,222,970	1,102,360
Executive	827,270	904,595	901,630	901,630	964,730
Finance	701,996	743,043	781,510	781,510	757,160
Fire	1,739,930	1,853,243	1,846,020	1,856,010	1,853,670
Building Operations	531,791	644,346	571,520	571,520	576,350
Legislative	147,746	152,021	155,390	155,390	156,520
Parks	450,604	470,659	504,810	504,810	518,640
Police	7,993,608	8,193,666	8,341,500	8,341,500	8,234,460
Public Works	3,022,885	3,180,241	3,173,130	3,202,185	3,125,040
Projected unspent allocations					(283,410)
<b>Total expenditures</b>	<b>17,615,279</b>	<b>18,455,671</b>	<b>18,656,020</b>	<b>18,695,065</b>	<b>18,185,920</b>
Excess (deficit) of revenues over expenditures	1,027,928	241,352	(313,540)	178,535	(26,040)
<b>Other financing sources (uses):</b>					
Proceeds - Sale of Capital Assets	45,173	46,631	27,100	45,540	45,540
Transfers in (out):					
Community Center Operations Fund	(62,450)	(575,135)	0	0	0
Debt Service Fund	(159,876)	0	0	0	0
Fire Station Fund	0	0	0	(350,000)	0
Information Technology Fund	(75,000)	0	0	0	0
Park Development Fund (equipment)	(80,000)	0	0	0	0
Police Department Expansion Fund	(180,000)	(100,000)	0	0	0
Open Space Fund	5,000	0	0	0	0
Housing Replacement Fund	(10,000)	0	0	0	0
Commercial Property Redevelopment	(10,000)	0	0	0	0
PIP fund	0	0	0	(271,300)	0
Taste of Maplewood	(14,686)	(17,021)	(19,500)	(19,860)	(19,500)
<b>Total other financing sources (uses)</b>	<b>(541,839)</b>	<b>(645,525)</b>	<b>7,600</b>	<b>(595,620)</b>	<b>26,040</b>
Net change in fund balance	486,089	(404,172)	(305,940)	(417,085)	0
Fund balance - January 1	7,945,327	8,431,416	7,690,551	8,027,244	7,610,159
Fund balance - December 31	<b>\$8,431,416</b>	<b>\$8,027,244</b>	<b>\$7,384,611</b>	<b>\$7,610,159</b>	<b>\$7,610,159</b>
Fund balance/revenues	45.2%	42.9%	40.3%	40.3%	41.9%
Fund balance/expenditures	47.9%	43.5%	39.6%	40.7%	41.8%

CITY OF MAPLEWOOD  
**CHARITABLE GAMBLING FUND (205)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Taxes:</u>					
3021 Taxes - charitable gambling	27,185	27,135	30,000	27,200	27,200
Total revenues	<u>27,185</u>	<u>27,135</u>	<u>30,000</u>	<u>27,200</u>	<u>27,200</u>
<u>Expenditures:</u>					
4480 Fees for service	24,027	28,536	32,000	32,000	30,000
Total expenditures	<u>24,027</u>	<u>28,536</u>	<u>32,000</u>	<u>32,000</u>	<u>30,000</u>
Excess (deficit) of revenue over expenditures	3,158	(1,401)	(2,000)	(4,800)	(2,800)
Fund balance - January 1	25,758	28,915	28,915	27,514	22,714
Fund balance - December 31	<u><u>28,915</u></u>	<u><u>27,514</u></u>	<u><u>26,915</u></u>	<u><u>22,714</u></u>	<u><u>19,914</u></u>

CITY OF MAPLEWOOD  
**MAPLEWOOD AREA EDA FUND (280)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011 Current	-	87,747	88,230	88,230	88,460
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	6,710	5,152	6,190	3,480	1,750
3809 Miscellaneous	182,388	19	-	-	-
Total revenues	<u>189,098</u>	<u>92,918</u>	<u>94,420</u>	<u>91,710</u>	<u>90,210</u>
<u>Expenditures:</u>					
Personnel	-	-	-	-	24,220
Commodities	-	-	1,000	1,000	1,000
Contractual services	14,789	496	12,010	12,010	12,150
Land	-	-	100,000	100,000	100,000
4752 Outside engineering fees	-	12,375	-	-	-
4930 Investment management fees	-	-	2,170	-	-
Total expenditures	<u>14,789</u>	<u>12,871</u>	<u>115,180</u>	<u>113,010</u>	<u>137,370</u>
Excess (deficit) of revenue over expenditures	174,309	80,047	(20,760)	(21,300)	(47,160)
Fund balance - January 1	4,232	178,542	271,192	258,588	237,288
Fund balance - December 31	<u>178,542</u>	<u>258,588</u>	<u>250,432</u>	<u>237,288</u>	<u>190,128</u>

CITY OF MAPLEWOOD  
**POLICE SERVICES FUND (208)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Fines and Forfeits:</u>					
3403 Confiscated property	8,631	28,119	9,770	36,000	10,000
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	131	58	180	370	660
3089 Other	10,000	-	-	-	-
Total revenues	<u>18,762</u>	<u>28,177</u>	<u>9,950</u>	<u>36,370</u>	<u>10,660</u>
<u>Expenditures:</u>					
4120 Program supplies	157	100	-	-	-
4165 Small equipment	29	1,731	-	-	-
4610 Vehicles	-	17,597	-	-	36,600
4930 Investment management fees	135	153	140	220	400
Total expenditures	<u>321</u>	<u>19,581</u>	<u>140</u>	<u>220</u>	<u>37,000</u>
Excess (deficit) of revenue over expenditures	18,441	8,595	9,810	36,150	(26,340)
Fund balance - January 1	24,864	43,305	17,935	51,901	88,051
Fund balance - December 31	<u>43,305</u>	<u>51,901</u>	<u>27,745</u>	<u>88,051</u>	<u>61,711</u>

CITY OF MAPLEWOOD  
**RECREATION PROGRAMS FUND (206)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Taxes:</u>					
3011 Taxes	175,245	170,655	148,260	172,960	158,550
<u>Intergovernmental Revenue:</u>					
Other government - JPA	27,323	10,266	-	-	-
<u>Charges for Services:</u>					
Recreation program fees	416,817	374,363	445,590	445,590	467,240
<u>Miscellaneous Revenue:</u>					
Investment earnings	483	142	-	-	-
Miscellaneous	(33)	36	-	-	-
Advertising	6,000	4,000	-	-	12,000
Snack bar sales	2,926	2,536	3,800	3,800	2,700
Rentals - room	69,920	82,876	95,800	95,800	61,000
Total revenues	<u>698,681</u>	<u>644,874</u>	<u>693,450</u>	<u>718,150</u>	<u>701,490</u>
Total expenditures	<u>725,654</u>	<u>675,564</u>	<u>738,140</u>	<u>738,140</u>	<u>740,730</u>
Excess (deficit) of revenue over expenditures	(26,973)	(30,690)	(44,690)	(19,990)	(39,240)
Fund balance - January 1	140,924	113,951	82,451	83,262	63,272
Fund balance - December 31	<u>113,951</u>	<u>83,262</u>	<u>37,761</u>	<u>63,272</u>	<u>24,032</u>

CITY OF MAPLEWOOD  
**TASTE OF MAPLEWOOD FUND (220)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Licenses and Permits:</u>					
Miscellaneous	1,350	1,900	1,500	1,500	1,900
<u>Miscellaneous Revenue:</u>					
Investment earnings	(1)	(25)	-	-	-
Other	-	1,734	-	1,150	-
Advertising	2,100	5,300	11,830	3,000	11,080
Total revenues	<u>3,449</u>	<u>8,909</u>	<u>13,330</u>	<u>5,650</u>	<u>12,980</u>
<u>Expenditures:</u>					
Personnel	-	1,655	-	1,520	1,450
Commodities	535	123	800	250	-
Contractual services	17,601	24,159	28,530	23,730	31,030
4930 Investment management fees	0	-	-	-	-
Total expenditures	<u>18,136</u>	<u>25,938</u>	<u>29,330</u>	<u>25,500</u>	<u>32,480</u>
Excess (deficit) of revenue over expenditures	(14,687)	(17,028)	(16,000)	(19,850)	(19,500)
Other financing sources (uses):					
Transfers in (out)					
General fund	14,686	17,021	19,500	19,860	19,500
Net increase (decrease) in fund balance	<u>(2)</u>	<u>(8)</u>	<u>3,500</u>	<u>10</u>	<u>-</u>
Fund balance - January 1	2	0	2,318	(8)	2
Fund balance - December 31	<u>0</u>	<u>(8)</u>	<u>5,818</u>	<u>2</u>	<u>2</u>

CITY OF MAPLEWOOD  
**TREE PRESERVATION FUND (219)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	100	5	30	-	-
3803 Donations and contributions	600	-	-	-	-
3854 Tree preservation revenue	-	1,800	3,000	1,000	1,000
Total revenues	<u>700</u>	<u>1,805</u>	<u>3,030</u>	<u>1,000</u>	<u>1,000</u>
<u>Expenditures:</u>					
Personnel	-	84	-	-	-
4290 Miscellaneous commodities	3,332	2,063	3,000	1,500	1,500
4290 EAB Ash removal & replanting	-	-	70	70	40
4490 Consulting	-	-	980	980	500
4930 Investment management fees	105	13	-	-	-
Total expenditures	<u>3,437</u>	<u>2,159</u>	<u>4,050</u>	<u>2,550</u>	<u>2,040</u>
Excess (deficit) of revenue over expenditures	(2,737)	(355)	(1,020)	(1,550)	(1,040)
Other financing sources (uses):					
Transfers in (out)					
Public Improvement Projects	(25,000)	-	-	-	-
Net increase (decrease) in fund balance	<u>(27,737)</u>	<u>(355)</u>	<u>(1,020)</u>	<u>(1,550)</u>	<u>(1,040)</u>
Fund balance - January 1	30,673	2,936	2,866	2,581	1,031
Fund balance - December 31	<u>2,936</u>	<u>2,581</u>	<u>1,846</u>	<u>1,031</u>	<u>(9)</u>



**MAPLEWOOD**

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CITY OF MAPLEWOOD  
**AMBULANCE SERVICE FUND (606)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
<u>Operating revenues:</u>					
3621 Ambulance fees	2,159,435	2,380,372	2,233,000	2,233,000	2,266,500
Miscellaneous	10,207	3,211	-	-	-
Total revenues	2,169,642	2,383,583	2,233,000	2,233,000	2,266,500
<u>Operating expenses:</u>					
Personnel services	1,485,920	1,544,300	1,600,230	1,600,230	1,656,020
Commodities	95,239	121,736	147,200	147,200	126,100
Contractual services	376,406	408,219	413,830	413,830	414,170
4950 Administration	220,320	212,030	212,030	212,030	214,090
4795 Depreciation	66,647	66,647	66,650	66,650	66,650
Total expenses	2,244,532	2,352,932	2,439,940	2,439,940	2,477,030
Operating income (loss)	(74,890)	30,650	(206,940)	(206,940)	(210,530)
<u>Nonoperating revenues (expenses):</u>					
Property taxes	349,060	444,378	444,770	444,770	331,970
Special assessments	895	604	-	-	-
Federal grants	-	17,862	-	-	-
State fire aid	71,674	100,110	94,170	94,170	136,530
Investment earnings	(9,595)	(2,915)	(17,020)	(11,400)	(11,210)
Total nonoperating revenues (expenses)	412,033	560,040	521,920	527,540	457,290
Change in net assets	337,143	590,690	314,980	320,600	246,760
Net assets - January 1	(1,449,502)	(1,112,359)	(709,159)	(521,668)	(201,068)
Net assets - December 31	(1,112,359)	(521,668)	(394,179)	(201,068)	45,692

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
Net income (loss) before contributions and transfers	337,143	590,690	314,980	320,600	246,760
Add depreciation	66,647	66,647	66,650	66,650	66,650
Change in current assets	(54,686)	(149,732)	-	-	-
Change in current liabilities	(103,093)	(8,241)	-	-	-
Purchase of fixed assets	-	(13,818)	(180,000)	(195,000)	(30,000)
Net increase (decrease) in cash	246,011	485,546	201,630	192,250	283,410
Cash balance - January 1	(2,418,085)	(2,172,074)	(1,702,224)	(1,686,528)	(1,494,278)
Cash balance - December 31	(2,172,074)	(1,686,528)	(1,500,594)	(1,494,278)	(1,210,868)

CITY OF MAPLEWOOD  
**COMMUNITY CENTER OPERATIONS FUND (602)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
<b>Operating revenues:</b>					
Memberships and daily fees	1,714,303	1,732,477	1,864,090	1,864,090	1,881,210
Commodity sales	29,785	21,745	37,700	37,700	38,200
Room and equipment rental	181,929	150,838	164,350	164,350	177,030
Advertising	4,000	-	750	750	2,500
<b>Total revenues</b>	<b>1,930,017</b>	<b>1,905,061</b>	<b>2,066,890</b>	<b>2,066,890</b>	<b>2,098,940</b>
<b>Operating expenses:</b>					
Personnel services	1,339,744	1,337,464	1,351,180	1,351,180	1,326,170
Materials and supplies	169,220	189,325	163,770	163,770	185,490
Contractual services	770,524	754,345	764,780	764,780	863,490
<b>Total expenses</b>	<b>2,279,488</b>	<b>2,281,134</b>	<b>2,279,730</b>	<b>2,279,730</b>	<b>2,375,150</b>
Operating income (loss)	(349,471)	(376,073)	(212,840)	(212,840)	(276,210)
<b>Nonoperating revenues (expenses):</b>					
Property taxes	449,885	453,054	518,890	518,890	495,480
Miscellaneous revenues (expenses)	2,604	32,169	-	-	-
Depreciation	(275,067)	(253,761)	(275,070)	(275,070)	(253,760)
Extraordinary items	-	(24,782)	-	-	-
Gain/(loss) on disposal of property	-	(19,691)	-	-	-
Investment earnings	(3,019)	(1,542)	(5,310)	(3,300)	(1,970)
<b>Total nonoperating revenues (expenses)</b>	<b>174,404</b>	<b>185,447</b>	<b>238,510</b>	<b>240,520</b>	<b>239,750</b>
Net income (loss) before contributions and transfers	(175,068)	(190,626)	25,670	27,680	(36,460)
<b>Transfers in (out):</b>					
General Fund	62,450	575,135	-	-	-
Capital contributions	39,809	-	-	-	-
<b>Change in net assets</b>	<b>(72,808)</b>	<b>384,509</b>	<b>25,670</b>	<b>27,680</b>	<b>(36,460)</b>
Net assets - January 1	7,052,042	6,979,233	7,240,463	7,363,742	7,391,422
<b>Net assets - December 31</b>	<b>6,979,233</b>	<b>7,363,742</b>	<b>7,266,133</b>	<b>7,391,422</b>	<b>7,354,962</b>

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
Net income (loss) before contributions and transfers	(175,068)	(190,626)	25,670	27,680	(36,460)
Add depreciation	275,067	253,761	275,070	275,070	253,760
Change in deferred revenue	36,345	(56,788)	-	-	-
Change in current assets	(4,414)	(1,362)	-	-	-
Change in current liabilities	25,576	(2,613)	-	-	-
Purchase of fixed assets	(18,629)	(395,883)	(150,000)	(150,000)	-
Sale of fixed assets/non-cash activity	-	19,691	-	-	-
Transfers in (out)	62,450	575,135	-	-	-
<b>Net increase (decrease) in cash</b>	<b>201,327</b>	<b>201,314</b>	<b>150,740</b>	<b>152,750</b>	<b>217,300</b>
Cash balance - January 1	(818,552)	(617,224)	(530,924)	(415,910)	(263,160)
<b>Cash balance - December 31</b>	<b>(617,224)</b>	<b>(415,910)</b>	<b>(380,184)</b>	<b>(263,160)</b>	<b>(45,860)</b>

CITY OF MAPLEWOOD  
**ENVIRONMENTAL UTILITY FUND (604)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
<u>Operating revenues:</u>					
3651 Environmental utility charges	2,102,720	2,331,328	2,415,000	2,415,000	2,487,450
Total revenues	2,102,720	2,331,328	2,415,000	2,415,000	2,487,450
<u>Operating expenses:</u>					
Nature center	68,977	73,813	79,760	79,760	83,030
Planning	250,067	268,493	298,090	298,090	271,700
Storm sewer maintenance	769,967	461,154	490,540	490,540	536,790
Street sweeping	190,122	202,127	266,990	266,990	270,660
4485 Billing	40,647	46,130	46,200	46,200	46,200
4950 Administration	122,760	136,370	162,310	162,310	162,310
4795 Depreciation	480,700	534,208	480,700	480,700	534,210
Total expenses	1,923,241	1,722,296	1,824,590	1,824,590	1,904,900
Operating income (loss)	179,479	609,033	590,410	590,410	582,550
<u>Nonoperating revenues (expenses):</u>					
Investment earnings	2,819	1,617	1,500	3,850	2,740
Miscellaneous income	333	(2,652)	-	-	-
Gain/(loss) on disposal of property	-	(10,393)	-	-	-
Investment management fees	(2,922)	(4,298)	(1,200)	(2,310)	(1,640)
Total nonoperating revenues (expenses)	229	(15,726)	300	1,540	1,100
Net income (loss) before contributions and transfers	179,709	593,307	590,710	591,950	583,650
<u>Transfers in (out):</u>					
Public Improvement Projects fund (net)	(100,000)	(602,000)	(460,000)	(460,000)	(335,000)
Debt Service	(301,460)	(399,690)	(394,770)	(396,520)	(390,680)
Storm Cleanup	(59,564)	(270,000)	-	-	(64,000)
Pond clean up/dredging projects	-	-	(100,000)	(145,600)	-
City Dump Remediation	(136,000)	-	-	7,544	-
Capital contributions	-	3,715,662	-	-	-
Change in net assets	(417,315)	3,037,278	(364,060)	(402,626)	(206,030)
Net assets - January 1	21,143,124	20,725,809	20,013,859	23,763,087	23,360,461
Net assets - December 31	20,725,809	23,763,087	19,649,799	23,360,461	23,154,431

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
Net income (loss) before contributions and transfers	179,709	593,307	590,710	591,950	583,650
Add depreciation	480,700	534,208	480,700	480,700	534,210
Change in current assets	(11,114)	(21,380)	-	-	-
Change in current liabilities	(6,495)	5,366	-	-	-
Sale of fixed assets/non-cash activity	-	10,393	-	-	-
Transfers in (out)	(597,024)	(1,271,690)	(954,770)	(994,576)	(789,680)
Net increase (decrease) in cash	45,776	(149,796)	116,640	78,074	328,180
Cash balance - January 1	352,641	398,417	167,167	248,621	326,695
Cash balance - December 31	398,417	248,621	283,807	326,695	654,875

CITY OF MAPLEWOOD  
**RECYCLING PROGRAM FUND (605)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Operating revenues:</u>					
3781 Recycling charges	413,032	476,709	547,710	547,710	564,140
Total revenues	<u>413,032</u>	<u>476,709</u>	<u>547,710</u>	<u>547,710</u>	<u>564,140</u>
<u>Operating expenses:</u>					
Personnel services	84,142	79,816	86,940	84,500	51,510
Commodities	9,514	3,929	9,500	1,250	1,000
Contractual services	412,423	384,983	472,450	494,000	528,350
4950 Administration	49,290	49,580	49,580	51,000	49,580
Total expenses	<u>555,368</u>	<u>518,308</u>	<u>618,470</u>	<u>630,750</u>	<u>630,440</u>
Operating income (loss)	(142,336)	(41,599)	(70,760)	(83,040)	(66,300)
<u>Nonoperating revenues (expenses):</u>					
3534 County - other grants	78,753	78,629	77,680	77,680	78,630
3801 Investment earnings	1,733	505	1,000	2,380	1,800
3809 Miscellaneous	(39)	-	-	-	-
4930 Investment management fees	(1,800)	(1,341)	(800)	(1,430)	(1,080)
Total nonoperating revenues (expenses)	<u>78,648</u>	<u>77,793</u>	<u>77,880</u>	<u>78,630</u>	<u>79,350</u>
Change in net assets	(63,688)	36,194	7,120	(4,410)	13,050
Net assets - January 1	391,471	327,782	245,939	363,976	359,566
Net assets - December 31	<u><u>327,782</u></u>	<u><u>363,976</u></u>	<u><u>253,059</u></u>	<u><u>359,566</u></u>	<u><u>372,616</u></u>

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
Net income (loss) before contributions and transfers	(63,688)	36,194	7,120	(4,410)	13,050
Change in current assets	(98,334)	(22,107)	-	-	-
Change in current liabilities	(895)	(1,058)	-	-	-
Net increase (decrease) in cash	<u>(162,917)</u>	<u>13,028</u>	<u>7,120</u>	<u>(4,410)</u>	<u>13,050</u>
Cash balance - January 1	367,414	204,497	204,497	217,525	213,115
Cash balance - December 31	<u><u>204,497</u></u>	<u><u>217,525</u></u>	<u><u>211,617</u></u>	<u><u>213,115</u></u>	<u><u>226,165</u></u>

CITY OF MAPLEWOOD  
**SANITARY SEWER FUND (601)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Operating revenues:</u>					
3305 Sewer permits	5,129	3,396	4,300	4,300	4,300
3651 Sewer billings	5,055,491	5,245,773	4,900,000	4,900,000	4,900,000
31xx Bills assessed to taxes	81	-	-	-	-
3808 Connection charges	12,521	8,800	-	17,030	-
Total revenues	5,073,221	5,257,968	4,904,300	4,921,330	4,904,300
<u>Operating expenses:</u>					
Personnel services	488,530	470,600	512,250	512,250	551,040
Commodities	13,011	21,347	26,560	26,560	23,560
Contractual services	216,998	221,642	201,860	201,860	219,040
4485 Billing	41,163	46,130	45,500	45,500	46,000
4510 Sewage treatment	2,435,125	2,607,488	2,763,260	2,763,260	2,943,810
4950 Administration	323,960	335,630	335,630	335,630	339,170
4795 Depreciation	386,953	385,956	381,410	381,410	385,960
Total expenses	3,905,739	4,088,793	4,266,470	4,266,470	4,508,580
Operating income (loss)	1,167,482	1,169,175	637,830	654,860	395,720
<u>Nonoperating revenues (expenses):</u>					
Investment earnings	6,266	4,421	6,000	20,000	24,200
Miscellaneous revenues	6,561	6,456	-	-	-
Miscellaneous expenses	(3,919)	(3,661)	(2,000)	(2,000)	(2,000)
Gain/(loss) on disposal of property	160,661	851	-	-	-
Investment management fees	(6,458)	(11,747)	(4,800)	(12,000)	(14,520)
Total nonoperating revenues (expenses)	163,111	(3,680)	(800)	6,000	7,680
Net income (loss) before contributions and transfers	1,330,593	1,165,495	637,030	660,860	403,400
<u>Transfers in (out):</u>					
Public Improvement Projects fund (net)	(100,000)	(315,000)	(279,000)	(279,000)	(60,800)
Debt Service	(266,930)	(264,710)	(267,570)	(253,470)	(248,900)
Sewer Lift Station projects	(195,784)	(250,000)	-	-	-
Public Safety Training Facility	-	(50,000)	-	-	-
Fish Creek open space	-	-	(60,000)	-	-
Capital contributions	-	991,060	-	-	-
Change in net assets	767,879	1,276,845	30,460	128,390	93,700
Net assets - January 1	13,751,110	14,518,989	14,382,539	15,795,834	15,924,224
Net assets - December 31	14,518,989	15,795,834	14,412,999	15,924,224	16,017,924

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
Net income (loss) before contributions and transfers	1,330,593	1,165,495	637,030	660,860	403,400
Add depreciation	386,953	385,956	381,410	381,410	385,960
Change in current assets	(239,279)	147,704	-	-	-
Change in current liabilities	9,114	(5,148)	-	-	-
Purchase of fixed assets	(35,316)	-	(50,000)	(50,000)	(75,000)
Sale of fixed assets/non-cash activity	(157,858)	-	-	-	-
Transfers in (out)	(562,714)	(879,710)	(606,570)	(532,470)	(309,700)
Net increase (decrease) in cash	731,492	814,297	361,870	459,800	404,660
Cash balance - January 1	1,294,630	2,026,122	2,271,082	2,840,419	3,300,219
Cash balance - December 31	2,026,122	2,840,419	2,632,952	3,300,219	3,704,879

CITY OF MAPLEWOOD  
**STREET LIGHT UTILITY FUND (607)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Operating revenues:</u>					
3032 Electric franchise tax	287,636	294,811	477,260	477,260	477,260
Total revenues	<u>287,636</u>	<u>294,811</u>	<u>477,260</u>	<u>477,260</u>	<u>477,260</u>
<u>Operating expenses:</u>					
Commodities	2,594	-	23,500	23,500	15,000
Contractual services	21,048	18,115	16,990	16,990	16,440
4320 Utilities	170,179	191,907	183,000	183,000	200,000
4950 Administration	15,540	16,400	17,510	17,510	18,900
Total expenses	<u>209,361</u>	<u>226,423</u>	<u>241,000</u>	<u>241,000</u>	<u>250,340</u>
Operating income (loss)	78,275	68,389	236,260	236,260	226,920
Nonoperating revenues (expenses):					
Investment earnings	730	(274)	(1,900)	(800)	350
Investment management fees	(771)	-	-	-	(210)
Total nonoperating revenues (expenses)	<u>(41)</u>	<u>(274)</u>	<u>(1,900)</u>	<u>(800)</u>	<u>140</u>
Net income (loss) before contributions and transfers	78,234	68,115	234,360	235,460	227,060
Transfers in (out):					
Public Improvement Projects fund (net)	(542,974)	-	-	-	(561,000)
Change in net assets	<u>(464,740)</u>	<u>68,115</u>	<u>234,360</u>	<u>235,460</u>	<u>(333,940)</u>
Net assets - January 1	267,675	(197,065)	(124,705)	(128,950)	106,510
Net assets - December 31	<u>(197,065)</u>	<u>(128,950)</u>	<u>109,655</u>	<u>106,510</u>	<u>(227,430)</u>

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
Net income (loss) before contributions and transfers	78,234	68,115	234,360	235,460	227,060
Change in current assets	(654)	(6,190)	-	-	-
Change in current liabilities	925	1,555	-	-	-
Purchase of fixed assets	-	-	-	-	(131,500)
Transfers in (out)	(542,974)	-	-	-	(561,000)
Net increase (decrease) in cash	<u>(464,469)</u>	<u>63,479</u>	<u>234,360</u>	<u>235,460</u>	<u>(465,440)</u>
Cash balance - January 1	211,962	(252,508)	(180,148)	(189,028)	46,432
Cash balance - December 31	<u>(252,508)</u>	<u>(189,028)</u>	<u>54,212</u>	<u>46,432</u>	<u>(419,008)</u>

CITY OF MAPLEWOOD  
**FLEET MANAGEMENT FUND (702)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
<u>Operating revenues:</u>					
3802	851,232	851,232	903,010	903,010	921,700
3671	57,787	43,713	56,570	56,570	57,700
Total revenues	909,019	894,945	959,580	959,580	979,400
<u>Operating expenses:</u>					
Personnel services	294,921	271,853	275,290	275,290	298,130
Commodities	199,992	239,562	230,410	230,410	245,500
Contractual services	115,092	137,198	130,200	130,200	131,310
Depreciation	254,436	268,249	260,040	260,040	268,250
Total expenses	864,441	916,863	895,940	895,940	943,190
Operating income (loss)	44,578	(21,918)	63,640	63,640	36,210
<u>Nonoperating revenues (expenses):</u>					
Investment earnings	723	117	1,200	-	-
Miscellaneous	300	320	-	-	-
Gain/(loss) on disposal of property	66,235	39,920	-	-	-
Investment management fees	(752)	(311)	(960)	-	-
Total nonoperating revenues (expenses)	66,505	40,046	240	-	-
Net income (loss) before contributions and transfers	111,083	18,128	63,880	63,640	36,210
<u>Transfers in (out):</u>					
Capital Contributions	63,243	-	-	-	-
Change in net assets	174,326	18,128	63,880	63,640	36,210
Net assets - January 1	2,057,567	2,231,894	2,306,294	2,250,022	2,313,662
Net assets - December 31	2,231,894	2,250,022	2,370,174	2,313,662	2,349,872

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
Net income (loss) before contributions and transfers	111,083	18,128	63,880	63,640	36,210
Add depreciation	254,436	268,249	260,040	260,040	268,250
Change in current assets	(14,472)	(16,583)	-	-	-
Change in current liabilities	152,716	50,444	-	-	-
Purchase of fixed assets	(548,953)	(395,383)	(320,000)	(320,000)	(302,550)
Sale of fixed assets/non-cash activity	56,000	50,899	-	-	-
Net increase (decrease) in cash	10,810	(24,246)	3,920	3,680	1,910
Cash balance - January 1	137,789	148,600	212,540	124,353	128,033
Cash balance - December 31	148,600	124,353	216,460	128,033	129,943

CITY OF MAPLEWOOD  
**INFORMATION TECHNOLOGY FUND (703)**  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Operating revenues:</u>					
3802 Billings to departments:					
I.T. services	643,680	693,680	743,680	743,680	773,680
Total revenues	643,680	693,680	743,680	743,680	773,680
<u>Operating expenses:</u>					
Personnel services	386,961	365,801	357,070	352,400	368,880
Commodities	80,268	69,842	95,600	113,450	94,100
Contractual services	239,599	252,389	305,230	293,300	302,920
Depreciation	17,685	21,354	17,690	19,230	21,350
Total expenses	724,513	709,386	775,590	778,380	787,250
Operating income (loss)	(80,833)	(15,706)	(31,910)	(34,700)	(13,570)
Nonoperating revenues (expenses):					
Investment earnings	256	690	100	-	-
Miscellaneous	-	-	-	(70)	-
Gain/(loss) on disposal of property	7,390	790	-	-	-
Investment management fees	(260)	(1,833)	(80)	-	-
Total nonoperating revenues (expenses)	7,386	(353)	20	(70)	-
Net income (loss) before contributions and transfers	(73,447)	(16,059)	(31,890)	(34,770)	(13,570)
Transfers in (out):					
General Fund	75,000	-	-	-	-
Capital Contributions	-	8,349	-	-	-
Change in net assets	1,553	(7,710)	(31,890)	(34,770)	(13,570)
Net assets - January 1	247,797	249,350	164,240	241,640	206,870
Net assets - December 31	249,350	241,640	132,350	206,870	193,300

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
Net income (loss) before contributions and transfers	(73,447)	(16,059)	(31,890)	(34,770)	(13,570)
Add depreciation	17,685	21,354	17,690	19,230	21,350
Change in current assets	(49)	(55)	-	-	-
Change in current liabilities	(1,229)	6,321	-	-	-
Purchase of fixed assets	(36,537)	(9,256)	-	-	(40,000)
Sale of fixed assets/non-cash activity	-	251	-	-	-
Transfers in (out)	75,000	-	-	-	-
Net increase (decrease) in cash	(18,577)	2,556	(14,200)	(15,540)	(32,220)
Cash balance - January 1	161,481	142,905	75,605	145,461	129,921
Cash balance - December 31	142,905	145,461	61,405	129,921	97,701

## CAPITAL IMPROVEMENTS BUDGET

The Capital Improvement Plan (C.I.P.) is a planning tool used to identify needed capital projects and to coordinate the timing and financing of projects. Capital projects for the Maplewood C.I.P. are defined as major equipment purchases and construction projects costing in excess of \$50,000. The 2015-2019 C.I.P. was adopted by the Council on September 8, 2014. The following tables are an excerpt from the 2015-2019 C.I.P. and provide a summary of the project categories and funding sources over the next five years.

<b>FIVE-YEAR CAPITAL IMPROVEMENT PLAN PROJECTS BY PROJECT CATEGORY</b>						
PROJECT CATEGORY	TOTAL	ALLOCATION OF COSTS BY YEAR				
		2015	2016	2017	2018	2019
BUILDINGS	\$9,930,000	\$2,500,000	\$3,580,000	\$2,850,000	\$0	\$1,000,000
REDEVELOPMENT	6,785,000	3,325,000	830,000	0	2,630,000	0
EQUIPMENT	4,684,880	931,470	1,088,760	1,264,110	782,490	618,050
PARKS	3,900,000	985,000	1,490,000	615,000	390,000	420,000
PUBLIC WORKS	22,913,000	1,211,500	2,671,500	3,445,000	7,925,000	7,660,000
<b>TOTALS</b>	<b>\$48,212,880</b>	<b>\$8,952,970</b>	<b>\$9,660,260</b>	<b>\$8,174,110</b>	<b>\$11,727,490</b>	<b>\$9,698,050</b>

**FIVE-YEAR CAPITAL IMPROVEMENT PLAN PROJECTS  
BY FUNDING SOURCE**

<u>FUNDING SOURCE</u>	<u>TOTAL</u>	<u>ALLOCATION OF COSTS BY YEAR</u>				
		<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
AMBULANCE SERVICE FUND	\$415,000	\$0	\$200,000	\$0	\$215,000	\$0
BONDS-G.O. IMPROVEMENT	9,709,860	230,000	856,260	2,115,300	3,766,800	2,741,500
BONDS-M.S.A.	215,000	0	0	0	100,000	115,000
BONDS-SP. ASSESSMENT	2,690,140	0	349,440	502,000	828,200	1,010,500
BONDS-TAX ABATEMENT	5,280,000	2,500,000	580,000	1,200,000	0	1,000,000
BONDS-TAX INCREMENT	3,188,200	1,288,200	0	0	1,900,000	0
C.I.P. FUND	1,005,000	250,000	205,000	240,000	140,000	170,000
CAPITAL NOTES	156,980	156,980	0	0	0	0
ENVIRONMENTAL UTILITY FUND	4,371,400	399,000	331,000	603,400	1,677,000	1,361,000
FIRE TRUCK REPLACEMENT	493,490	0	0	493,490	0	0
FLEET MANAGEMENT FUND	1,511,100	302,550	308,550	299,000	315,000	286,000
GRANTS	3,522,800	1,347,800	1,525,000	650,000	0	0
INFORMATION TECHNOLOGY FUND	435,000	40,000	180,000	90,000	25,000	100,000
MnDOT	1,185,000	0	0	0	0	1,185,000
PARK DEVELOPMENT FUND	2,880,000	1,105,000	900,000	425,000	200,000	250,000
RAMSEY COUNTY	80,000	80,000	0	0	0	0
REDEVELOPMENT FUND	160,000	0	80,000	0	80,000	0
SANITARY SEWER FUND	1,161,000	135,800	100,100	108,100	505,000	312,000
ST. PAUL WAC FUND	665,700	0	51,600	83,100	277,000	254,000
ST. PAUL WATER	1,636,700	0	51,600	83,100	821,000	681,000
STATE AID	725,000	0	725,000	0	0	0
STREET LIGHT UTILITY FUND	899,000	692,500	206,500	0	0	0
ECONOMIC DEVELOPMENT AUTH.	1,500,000	100,000	750,000	0	650,000	0
SALE OF PROPERTY	3,000,000	0	2,000,000	1,000,000	0	0
POLICE SERVICES FUND	114,300	36,600	0	38,080	0	39,620
PD VEHICLE/EQUIP REPLACEMENT	1,174,010	250,340	260,210	243,540	227,490	192,430
OTHER CITY FUNDS	38,200	38,200	0	0	0	0
<b>TOTALS</b>	<b>\$48,212,880</b>	<b>\$8,952,970</b>	<b>\$9,660,260</b>	<b>\$8,174,110</b>	<b>\$11,727,490</b>	<b>\$9,698,050</b>

Additional information is in the C.I.P. document that is available online at [www.ci.maplewood.mn.us](http://www.ci.maplewood.mn.us).

Revenues for the 2015 Capital Improvements Budget total \$3,241,420 and consist of property taxes, intergovernmental revenue, charges for services and miscellaneous items. Property tax revenue totals \$1,492,180 and is derived from tax increment districts and a \$639,180 tax levy.

The property tax levy revenues by fund for 2015 are as follows:

Capital Improvements Projects	\$386,480
Police Vehicle & Equipment	<u>252,700</u>
Total	\$639,180

Intergovernmental revenue of \$768,070 consists of Local Government Aid in the amount of \$96,400 and State Street Aid in the amount of \$671,670. Charges for services total \$431,970 and include \$342,620 from a 8.5% surcharge on St. Paul water bills for Maplewood property owners and \$11,350 from a \$1.20 per month surcharge on North St. Paul water bills for Maplewood property owners. This revenue will be used to finance future water system improvements that cannot be financed by special assessments. It also includes \$78,000 in cart fees collected from trash customers to cover the annual debt service costs on the 2012 Equipment Certificates. Miscellaneous revenues consist of \$23,830 from water availability charges, \$500,000 from park availability charges and \$25,370 from investment earnings.

The projects included in the 2015 Capital Improvements Budget are listed by fund in the table below.

	<u>Capital Improvement Projects Fund</u>
\$100,000	Park Upgrades to Existing Parks
30,000	Deer Removal
57,030	Replacement of SCBA Bottles
40,000	Election Equipment
	<u>Police Vehicle and Equipment Fund</u>
147,600	Squad Replacement
88,040	Records Management System
14,700	Squad Computer Replacement
156,980	Mobile Video Equipment
	<u>Storm Cleanup Fund</u>
64,000	Flood Remediation
	<u>Park Development Fund</u>
375,000	Goodrich Park
150,000	Open Space Improvements
50,000	Park System Plan
250,000	Gladstone Savanna Improvements
<u>\$1,523,350</u>	Total

**IMPACT OF CAPITAL IMPROVEMENTS ON THE OPERATING BUDGET**

Most of the City's capital improvements will be for street reconstruction. While not easily quantifiable, new street surface and subsurface cuts back on maintenance costs. Since 2007, the tons of repair material has reduced from 909 in 2007 to 550 in 2015.

Vehicles are held until maintenance costs for them reach a level that points to replacement. These decisions are made by respective departments as well as Fleet Management.

As the City develops new parks, the on-going costs associated with the improvements may actually increase as, for instance, new trails require on-going snow removal or new park equipment will require maintenance.

Expansions and additions to public buildings add more usable square footage to our city facilities which does relate to increased operating expenses. If mechanical equipment is required to be added or replace, the new equipment is much more energy efficient.

The City Council and City Manager remain committed to maintenance of city infrastructure, equipment and improvements.



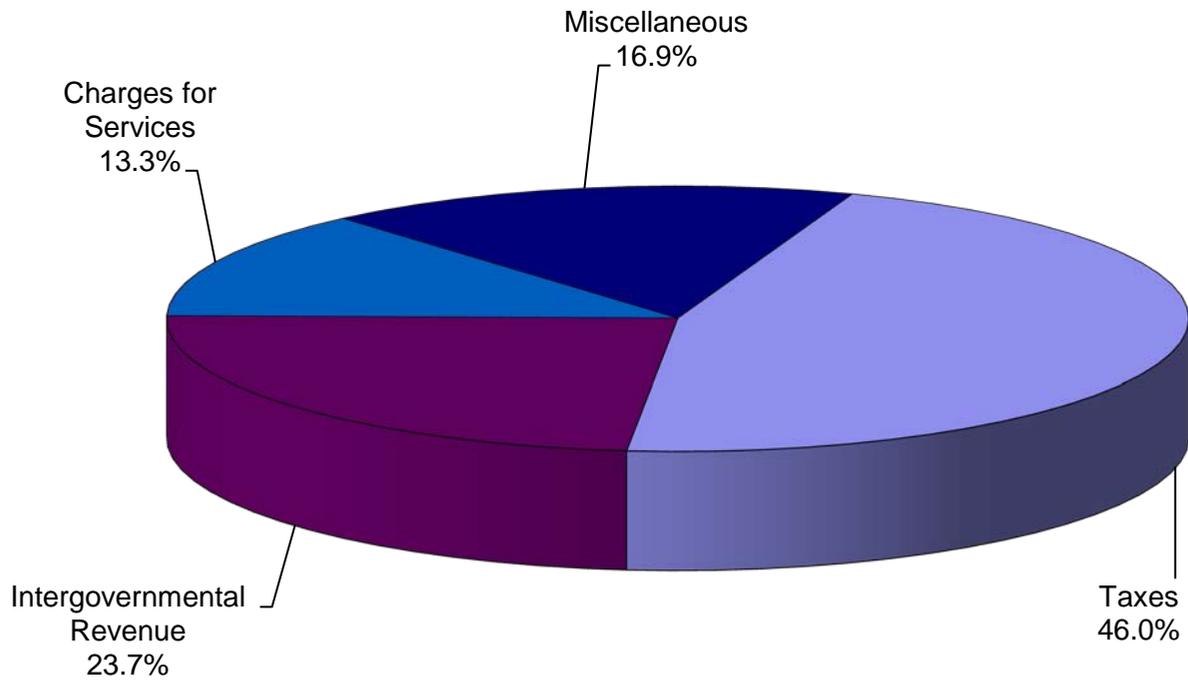
MAPLEWOOD

*Together We Can*

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# 2015 CAPITAL IMPROVEMENTS BUDGET

## Summary of Revenues



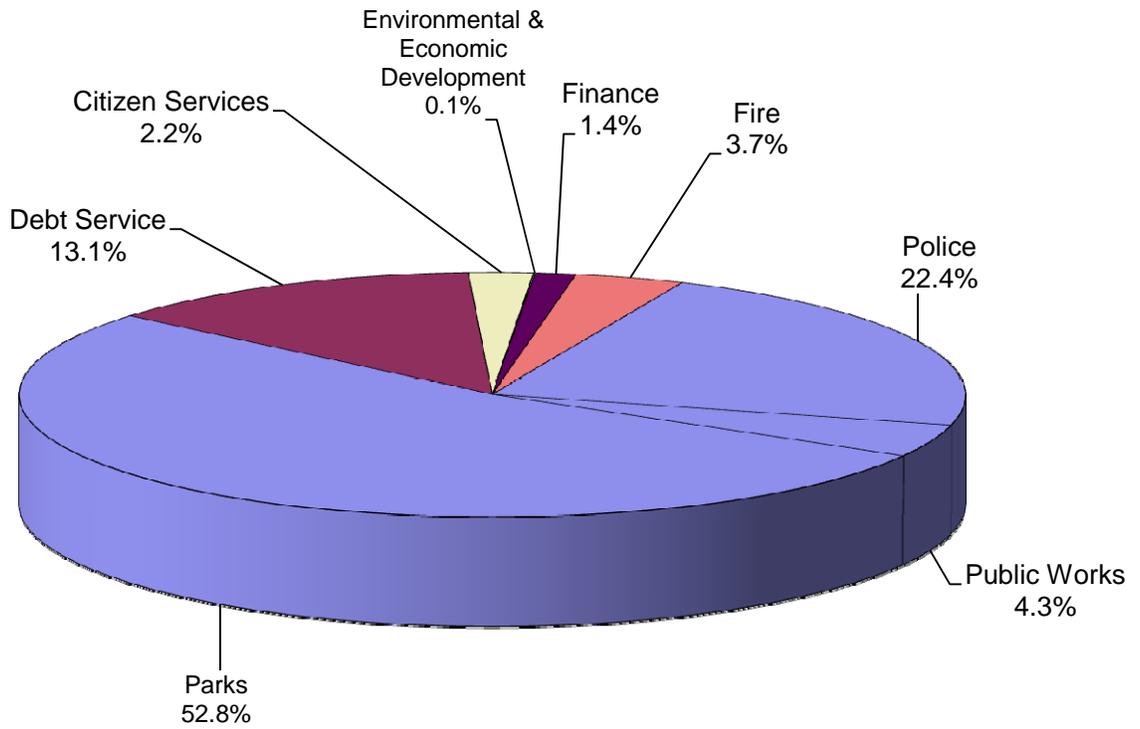
**Revenues by Source**  
**\$3.2 Million**

**CAPITAL IMPROVEMENT BUDGET  
REVENUE SUMMARY**

<u>Total By Fund</u>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Capital Improvement Projects	\$153,850	\$182,515	\$177,230	\$482,790
City Dump	7	16	0	0
Fire Station (3M site)	0	0	0	8,930
Fire Truck Replacement	56,126	49,863	54,300	4,880
Legacy Village Park Development District	44	16	50	50
Legacy Village Tax Abatement District	4,987	1,830	4,990	4,990
Open Space	88	0	0	0
Park Development	369,468	387,786	283,650	504,000
Police Department Expansion	199,147	263,459	2,020,000	0
Police Department Vehicles & Equipment	0	0	0	252,700
Public Safety Training Facility	449,591	1,499,409	3,110,000	0
Public Improvement Projects	4,212,080	19,656,713	0	671,670
Redevelopment	253	19,784	40,520	390
Right-of-Way	16,392	10,289	90	100
Sewer Lift Station #14	0	(77)	0	0
Storm Cleanup	103	38,394	0	0
Tax Increment Economic Development District #1-5	33,314	(24,582)	0	0
Tax Increment Economic Development District #1-11	(210)	(318)	75,630	(2,410)
Tax Increment Economic Development District #1-12	(1)	6,774	0	0
Tax Increment Housing District #1-1	132,387	8	132,340	150,070
Tax Increment Housing District #1-2	173,634	6	173,580	190,070
Tax Increment Housing District #1-3	51,335	55,751	51,370	55,010
Tax Increment Housing District #1-4	44,018	46,192	43,990	50,020
Tax Increment Housing District #1-5	34,219	35,927	34,200	40,020
Tax Increment Housing District #1-6	101,309	119,006	100,640	105,290
Tax Increment Housing District #1-7	23,057	21,280	23,040	23,000
Tax Increment Housing District #1-8	64,881	68,564	65,110	65,430
Tax Increment Housing District #1-9	5,377	0	0	0
Tax Increment Housing District #1-10	(84)	1,783	124,930	174,700
Trash Carts	0	0	0	78,320
Water Availability Charge - No. St. Paul	11,052	11,384	10,990	11,090
Water Availability Charge - St. Paul	264,449	342,840	324,060	370,310
Totals	6,400,873	22,794,612	6,850,710	3,241,420
<u>Total By Source</u>				
Taxes	1,051,265	851,342	1,123,440	1,492,180
Special Assessments	372,136	634	0	0
Intergovernmental Revenue	3,606,167	20,779,801	3,110,000	768,070
Charges for Services	246,048	342,633	313,660	431,970
Miscellaneous	1,125,257	820,202	2,303,610	549,200
Totals	\$6,400,873	\$22,794,612	\$6,850,710	\$3,241,420
Percent Change Over Prior Year	47.4%	256.1%	-69.9%	-52.7%

# 2015 CAPITAL IMPROVEMENTS BUDGET

## Summary of Expenditures



**Expenditures by Department**  
**\$1.8 Million**

**CAPITAL IMPROVEMENT BUDGET  
EXPENDITURE SUMMARY**

<u>Total By Fund</u>	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2015 BUDGET
Capital Improvement Projects	\$512,118	\$103,430	\$140,000	\$227,030
City Dump	140,240	868	0	0
Fire Station (3M site)	0	0	0	7,140
Fire Truck Replacement	40,829	26,767	3,900	3,900
Legacy Village Park Development District	197	42	40	40
Legacy Village Tax Abatement District	5,174	4,862	3,990	3,990
Open Space	75	0	0	0
Park Development	46,520	12,928	318,200	828,200
Pond Clean Out/Dredging	0	1,026	100,000	0
Police Department Expansion	84,915	2,039,771	6,272,920	0
Police Department Vehicles & Equipment	0	0	0	407,320
Public Safety Training Facility	1,289,602	754,989	2,318,790	0
Public Improvement Projects	12,487,336	23,609,078	0	0
Redevelopment	262	321	100,790	310
Right-of-Way	292	324	70	80
Sewer Lift Station #14	0	236,794	0	0
Storm Cleanup	204,328	133,943	0	64,000
Tax Increment Economic Development District #1-5	7,437	(22,124)	0	0
Tax Increment Economic Development District #1-11	183,547	41,755	2,340	0
Tax Increment Economic Development District #1-12	1,000	66,998	0	0
Tax Increment Housing District #1-1	23,009	6,865	4,510	5,060
Tax Increment Housing District #1-2	33,114	9,216	5,770	6,260
Tax Increment Housing District #1-3	14,761	3,090	2,060	2,160
Tax Increment Housing District #1-4	342	404	620	620
Tax Increment Housing District #1-5	330	389	620	620
Tax Increment Housing District #1-6	91,570	1,220	650	830
Tax Increment Housing District #1-7	26,216	21,428	22,850	22,810
Tax Increment Housing District #1-8	70,851	65,432	61,000	61,290
Tax Increment Housing District #1-9	301	0	0	0
Tax Increment Housing District #1-10	22,507	2,033	116,540	163,250
Trash Carts	0	0	0	610
Water Availability Charge - No. St. Paul	1,541	1,551	1,550	1,550
Water Availability Charge - St. Paul	2,299	5,155	7,300	8,480
<b>Totals</b>	<b>15,290,713</b>	<b>27,128,555</b>	<b>9,484,510</b>	<b>1,815,550</b>
<u>Total By Department</u>				
Parks	107,771	115,317	418,240	958,240
Debt Service	170,422	61,193	192,680	237,620
Citizen Services	0	0	40,000	40,000
Environmental & Economic Development	451,113	321	100,790	920
Finance	123,418	107,676	40,280	25,280
Fire	1,358,566	1,127,726	6,413,460	68,070
Police	55,622	1,681,406	2,166,150	407,320
Public Works	13,023,801	24,034,916	112,910	78,100
<b>Totals</b>	<b>15,290,713</b>	<b>27,128,555</b>	<b>9,484,510</b>	<b>1,815,550</b>
<u>Total By Type</u>				
Personnel Services	0	0	0	0
Commodities	446,582	1,262	0	0
Contractual Services	166,654	325,943	126,130	92,090
Capital Outlay and Depreciation	13,115,626	25,313,259	9,115,710	1,443,350
Debt Service	170,422	61,193	192,680	237,620
Other Charges	1,391,429	1,426,898	49,990	42,490
<b>Totals</b>	<b>\$15,290,713</b>	<b>\$27,128,555</b>	<b>\$9,484,510</b>	<b>\$1,815,550</b>
Percent Change Over Prior Year	-2.0%	77.4%	-65.0%	-80.9%



**MAPLEWOOD**

*Together We Can*

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## **FINANCIAL RESOURCES FOR CAPITAL IMPROVEMENTS BUDGET**

The City's Capital Improvements Budget includes 23 Capital Project Funds that have anticipated financial activity in 2015. These funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Maplewood has the following Capital Project Funds:

**Capital Improvement Projects Fund** – established to finance major capital outlay expenditures that individually cost in excess of \$50,000 and that cannot be easily financed by alternative sources. Property taxes are levied periodically for this fund.

**City Dump Fund** – established to evaluate current remediation efforts and future plans for a former City dump site.

**Fire Station Fund** – accounts for revenues and expenditures related to maintaining and/or constructing buildings related to the Fire Department.

**Fire Truck Replacement Fund** – established in 1999 to account for all future purchases of fire trucks.

**Legacy Village Park Development Fund** – established in 2004 to account for the expenditure of the proceeds from the Tax Abatement Bonds of 2004 for park construction in the Legacy Village.

**Legacy Village Tax Abatement District Fund** – established in 2004 to account for the expenditure of the proceeds from the Tax Abatement Bonds of 2004.

**Park Development Fund** – accounts for the use of park availability charges, grants and tax revenues that are dedicated for the acquisition and improvement of City parks. Park availability charges are levied against all new buildings constructed.

**Pond Clean Out / Dredging Fund** – established to maintain the City's stormwater ponds. Due to the buildup of sediment over time, maintenance is required to ensure stormwater ponds are providing the designed rate control and are maintaining their ability to improve quality of stormwater runoff.

**Police Department Expansion Fund** – accounts for revenues and expenditures related to maintaining and/or constructing buildings related to the expansion of the Police Department.

**Police Department Vehicle and Equipment Fund** – established to finance capital outlay expenditures (vehicles & equipment) for the Police Department that had previously been funded from the General Fund.

**Public Safety Training Facility Fund** – established in 2010 to account for the addition of an East Metro Public Safety Training Facility.

**Public Improvement Projects Fund** – established in 1987 to account for public works construction projects that are often partially or wholly financed by special assessments levied against properties that benefit from the public improvements.

**Redevelopment Fund** – originally established in 1999 as a special revenue fund. This fund was renamed and reclassified in 2004 to account for acquisition and redevelopment of residential and commercial property.

Right-of-Way Fund – accounts for the accumulation of funds received for degradation of City streets and right-of-ways. The funds are used for repairs.

Sewer Lift Station #14 Fund – established in 2013 with a transfer of money from the Sanitary Sewer Fund. The fund will be used to finance the repair/replacement of lift station number 14.

Storm Cleanup Fund – established in 2011 for the purpose of analyzing locations and identifying improvements for areas that experienced localized flooding.

Tax Increment Economic Development District 1-5 – this fund is used to account for all revenues and expenditures for the tax increment district established in 2001 for the expansion of the Schroeder Milk Company.

Tax Increment Economic Development District 1-11 – this fund is used to account for all revenue and expenditures for the tax increment district established in 2011 for the Maplewood Mall area improvements.

Tax Increment Economic Development District 1-12 – this fund is used to account for all revenue and expenditures for the tax increment district established in 2013 for the 3M Research and Development Facility.

Tax Increment Housing District 1-1 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1986 for the Maple Ridge Apartments on County Road D.

Tax Increment Housing District 1-2 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1986 for the Maple Ridge Apartments on Stillwater Road.

Tax Increment Housing District 1-3 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1987 for the Cottages of Maplewood on Woodlyn Avenue.

Tax Increment Housing District 1-4 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1993 for the Carefree Cottages of Maplewood-Phase I on Gervais Avenue.

Tax Increment Housing District 1-5 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1993 for the Carefree Cottages of Maplewood-Phase II on Gervais Avenue.

Tax Increment Housing District 1-6 – this fund is used to account for all revenues and expenditures for the tax increment district established in 1995 for the Carefree Cottages of Maplewood-Phase III on Gervais Avenue.

Tax Increment Housing District 1-7 – this fund is used to account for all revenues and expenditures for the tax increment district established in 2003 for the Van Dyke Village project on Van Dyke Street.

Tax Increment Housing District 1-8 – this fund is used to account for all revenues and expenditures for the tax increment district established in 2003 for the Sibley Cove Apartments on County Road D.

Tax Increment Housing District 1-9 – this fund is used to account for all revenues and expenditures for the tax increment district established in 2009 for the Gethsemane Senior Housing development to be located south of Gethsemane Lutheran Church.

Tax Increment Housing District 1-10 – this fund is used to account for all revenues and expenditures for the tax increment district established in 2011 for the Shores Senior Living development.

Trash Cart Fund – The City purchased its own trash carts in 2012 by issuing Equipment Certificates. This fund accounts for the receipt of cart fees collected from its customers and expenditures related to the replacement of the trash carts.

Water Availability Charge Fund – North St. Paul Water Service District - accounts for the receipt of water availability charge revenues collected in the North St. Paul Water Service District. Disbursements are made from this fund to finance unassessed water system improvements.

Water Availability Charge Fund – St. Paul Water Service District - accounts for the receipt of water availability charge and water surcharge revenues collected in the St. Paul Water Service District. Disbursements are made from this fund to finance unassessed water system improvements.

The following pages consist of a revenue and expenditures summary for each fund.

**FUND: CAPITAL IMPROVEMENT PROJECTS (405)****Fund Description**

This fund is used to finance major capital outlay expenditures that cannot be easily financed by alternative methods and that individually cost in excess of \$50,000.

**Projects in 2015 Budget**

Park Upgrades to Existing Parks - \$100,000.

General upgrades of various parks. This proposal will provide the City with resources to continue updating and/or replacing basketball and tennis courts, fields, fences and playgrounds. Additional upgrades of parks determined by the Park Commission are also included in this fund.

Election Equipment - \$40,000.

Existing equipment will be replaced to upgrade computer capabilities and to meet state statute requirements. The costs will be spread out over a few years.

Deer Removal - \$30,000.

In the winter of 2005-2006, the City partnered with Ramsey County and the City of St. Paul to hire sharpshooters for south Maplewood and the Pig's Eye area of St. Paul. Since then deer populations have increased significantly in three areas of the City, as shown by the February 2014 aerial survey. This project will fund the sharpshooting of approximately 250-300 deer.

Replacement of SCBA Bottles - \$57,030.

NFPA, as well as OSHA, require self-contained breathing apparatus (SCBA) bottles to be replaced every 15 years. In 2014, we applied and were awarded a grant to replace all of our SCBA's and spare bottles. A City match of \$57,030 is required as part of the grant.

CITY OF MAPLEWOOD  
**CAPITAL IMPROVEMENT PROJECTS FUND (405)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011 Current	143,598	176,928	177,910	177,910	386,480
3012 Delinquent	-	141	-	-	-
3017 Interest	-	2	-	-	-
<u>Intergovernmental:</u>					
3521 Local government aid	-	-	-	-	96,400
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	280	408	(680)	(680)	(90)
3803 Donations	10,000	5,000	-	-	-
3809 Miscellaneous	(27)	38	-	-	-
Total revenues	<u>153,850</u>	<u>182,515</u>	<u>177,230</u>	<u>177,230</u>	<u>482,790</u>
<u>Expenditures:</u>					
4160 Supplies	443,553	-	-	-	-
4480 Fees for service	7,788	-	-	-	30,000
4640 Equipment	-	90,000	40,000	50,000	97,030
4720 Land improvement	45,414	6,120	100,000	100,000	100,000
4759 Other construction costs	15,075	6,227	-	-	-
4930 Investment management fees	288	1,083	-	-	-
Total expenditures	<u>512,118</u>	<u>103,431</u>	<u>140,000</u>	<u>150,000</u>	<u>227,030</u>
Excess (deficit) of revenue over expenditures	(358,268)	79,085	37,230	27,230	255,760
Other financing sources (uses):					
Bond sale proceeds	450,851	-	-	-	-
Transfers in (out)					
Fire Training Facility	-	(235,000)	-	-	-
Public Improvement Projects	-	(20,000)	-	-	(250,000)
Net increase (decrease) in fund balance	<u>92,583</u>	<u>(175,915)</u>	<u>37,230</u>	<u>27,230</u>	<u>5,760</u>
Fund balance - January 1	47,582	140,165	(67,795)	(35,750)	(8,520)
Fund balance - December 31	<u>140,165</u>	<u>(35,750)</u>	<u>(30,565)</u>	<u>(8,520)</u>	<u>(2,760)</u>

**FUND: CITY DUMP REMEDIATION FUND (446)****Fund Description**

This fund was established in 2011 with a transfer of money from the Environmental Utility Fund. The placing of street sweepings to maintain cover over the materials in the dump, as the garbage under the cover deteriorates, is running in conflict with the placement of fill material being placed into the creek buffer area, which is possibly a wetland area. These conflicts and the future plan for the dump site need to be evaluated. The fund was closed in 2014.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**CITY DUMP REMEDIATION FUND (446)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3801 Investment earnings	7	17	-	28	-
Total revenues	<u>7</u>	<u>17</u>	<u>-</u>	<u>28</u>	<u>-</u>
<u>Expenditures:</u>					
4480 Fees for service	144	-	-	-	-
4490 Consulting	31,939	-	-	-	-
4751 Awarded construction contracts	94,101	-	-	-	-
4759 Other construction costs	10,732	-	-	-	-
4960 Engineering fees - in house	3,317	824	-	-	-
4930 Investment management fees	8	44	-	11	-
Total expenditures	<u>140,240</u>	<u>868</u>	<u>-</u>	<u>11</u>	<u>-</u>
Excess (deficit) of revenue over expenditures	(140,234)	(852)	-	17	-
Other financing sources (uses):					
Transfers in (out)					
Environmental Utility Fund	136,000	-	-	(7,544)	-
Net increase (decrease) in fund balance	<u>(4,234)</u>	<u>(852)</u>	<u>-</u>	<u>(7,527)</u>	<u>-</u>
Fund balance - January 1	12,612	8,379	7,239	7,527	0
Fund balance - December 31	<u><u>8,379</u></u>	<u><u>7,527</u></u>	<u><u>7,239</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**FUND: FIRE STATION FUND (432)****Fund Description**

This fund was established in 2011 to account for revenues and expenditures related to maintaining and/or constructing buildings related to the Fire Department. This should help alleviate the need for future borrowing when items need to be repaired, replaced or constructed.

**Projects in 2015 Budget**

Estimated cost for the new Fire Station on the 3M campus is \$4,350,000.

The city is investigating the need to replace and/or renovate existing fire stations.

CITY OF MAPLEWOOD  
**FIRE STATION (3M SITE) FUND (432)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	(34)	(103)	-	(2,600)	8,930
3804 Sale of property	-	-	2,000,000	902,150	-
Total revenues	<u>(34)</u>	<u>(103)</u>	<u>2,000,000</u>	<u>899,550</u>	<u>8,930</u>
<u>Expenditures:</u>					
4160 Supplies - equipment	-	-	-	3,380	-
4480 Fees for service	-	10,897	-	120	-
4481 Bond issuance costs	-	-	-	80,370	-
4640 Equipment	-	-	-	87,810	-
4660 Building	-	9,740	4,090,770	3,725,300	-
4752 Engineering	17,096	306,552	-	250,000	-
4930 Investment management fees	-	-	-	-	7,140
4960 Engineering - in house	11,039	18,781	-	17,430	-
Total expenditures	<u>28,135</u>	<u>345,970</u>	<u>4,090,770</u>	<u>4,164,410</u>	<u>7,140</u>
Excess (deficit) of revenue over expenditures	(28,169)	(346,073)	(2,090,770)	(3,264,860)	1,790
Other financing sources (uses):					
Transfers in (out)					
General Fund	-	100,000	-	350,000	-
Bond Proceeds	-	-	1,000,000	4,082,750	-
Net increase (decrease) in fund balance	<u>(28,169)</u>	<u>(246,073)</u>	<u>(1,090,770)</u>	<u>1,167,890</u>	<u>1,790</u>
Fund balance - January 1	(458)	(28,627)	1,999,656	(274,701)	893,189
Fund balance - December 31	<u>(28,627)</u>	<u>(274,701)</u>	<u>908,886</u>	<u>893,189</u>	<u>894,979</u>

**FUND: FIRE TRUCK REPLACEMENT FUND (424)****Fund Description**

This fund was established in 1999 with a transfer of surplus money from the General Fund. The fund will use property tax revenues to finance all future purchases of fire trucks.

**Projects in 2015 Budget**

None.

**Budget Comments**

The next fire truck replacement is scheduled for 2017.

CITY OF MAPLEWOOD  
**FIRE TRUCK REPLACEMENT FUND (424)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011 Current	49,516	49,146	49,420	49,420	-
3012 Delinquent	-	48	-	-	-
3017 Interest	-	1	-	-	-
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	1,619	657	4,880	4,880	4,880
3804 Sale of property	5,000	-	-	-	-
3809 Other	(9)	10	-	-	-
 Total revenues	 <u>56,126</u>	 <u>49,863</u>	 <u>54,300</u>	 <u>54,300</u>	 <u>4,880</u>
<u>Expenditures:</u>					
4610 Fire trucks	39,150	25,021	-	-	-
4930 Investment management fees	1,679	1,746	3,900	3,900	3,900
 Total expenditures	 <u>40,829</u>	 <u>26,767</u>	 <u>3,900</u>	 <u>3,900</u>	 <u>3,900</u>
 Excess (deficit) of revenue over expenditures	 15,296	 23,096	 50,400	 50,400	 980
 Fund balance - January 1	 423,828	 439,125	 463,145	 462,221	 512,621
 Fund balance - December 31	 <u>439,125</u>	 <u>462,221</u>	 <u>513,545</u>	 <u>512,621</u>	 <u>513,601</u>

**FUND: LEGACY VILLAGE PARK DEVELOPMENT FUND (433)****Fund Description**

This fund was established in 2004 with the issuance of tax abatement bonds. The fund has been used to account for park development costs in the Legacy Village development.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**LEGACY VILLAGE PARK DEVELOPMENT FUND (433)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	44	16	50	50	50
Total revenues	<u>44</u>	<u>16</u>	<u>50</u>	<u>50</u>	<u>50</u>
<u>Expenditures:</u>					
4480 Fees for service	152	-	-	-	-
4930 Investment management fees	45	42	40	40	40
Total expenditures	<u>197</u>	<u>42</u>	<u>40</u>	<u>40</u>	<u>40</u>
Excess (deficit) of revenue over expenditures	(153)	(26)	10	10	10
Fund balance - January 1	5,074	4,921	4,931	4,895	4,905
Fund balance - December 31	<u><u>4,921</u></u>	<u><u>4,895</u></u>	<u><u>4,941</u></u>	<u><u>4,905</u></u>	<u><u>4,915</u></u>

**FUND: LEGACY VILLAGE TAX ABATEMENT DISTRICT FUND (431)****Fund Description**

This fund was established in 2004 with the issuance of tax abatement bonds. The fund will be used to account for costs in the Legacy Village development.

**Projects in 2015 Budget**

None.

**Budget Comments**

In 2004 the City became indebted in the amount of \$2,888,000 to Legacy Holdings LLC for the purchase of real estate to be used in a tax abatement development district. The City's obligations under the Note were terminated in 2009. The City will make principal payments to the developer from tax abatement bond proceeds on the remaining parcels upon submission to the city of evidence of financing for each such phase and the issuance of a building permit for the improvement on such phase. The amount due will equal the amount currently due to pay off the special assessments on such phase as of October 15 of the year in which a building permit for the improvement on such phase is issued and will not include any portion of unpaid real estate taxes, installment of special assessments penalties or interest and any interest or penalties that accrue as a result of a late payment. The payments will be made as each phase of the development occurs in the form of credits on special assessments. It was anticipated that the final payments on this note would be made in 2006.

CITY OF MAPLEWOOD  
**LEGACY VILLAGE TAX ABATEMENT DISTRICT FUND (431)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	4,987	1,830	4,990	4,990	4,990
Total revenues	<u>4,987</u>	<u>1,830</u>	<u>4,990</u>	<u>4,990</u>	<u>4,990</u>
<u>Expenditures:</u>					
4480 Fees for service	-	-	-	750	-
4930 Investment management fees	5,174	4,862	3,990	3,990	3,990
Total expenditures	<u>5,174</u>	<u>4,862</u>	<u>3,990</u>	<u>4,740</u>	<u>3,990</u>
Excess (deficit) of revenue over expenditures	(187)	(3,032)	1,000	250	1,000
Other financing sources (uses):					
Transfers in (out)					
2004C Tax Abatement Bonds	-	-	-	(710,000)	-
Net increase (decrease) in fund balance	<u>(187)</u>	<u>(3,032)</u>	<u>1,000</u>	<u>(709,750)</u>	<u>1,000</u>
Fund balance - January 1	1,279,328	1,279,141	1,278,951	1,276,109	566,359
Fund balance - December 31	<u>1,279,141</u>	<u>1,276,109</u>	<u>1,279,951</u>	<u>566,359</u>	<u>567,359</u>

**FUND: PARK DEVELOPMENT (403)****Fund Description**

This fund accounts for the use of park availability charges, grants and tax revenues that are dedicated for the acquisition and improvement of City parks. Park availability charges are levied against all new buildings constructed.

**Projects in 2015 Budget****Gladstone Phase II - \$130,000**

The second phase of Gladstone is proposed to include improvements from Phalen Place (the terminus of Phase I) and extend easterly through and include English Street. The improvements are scheduled to include sidewalks, trails and enhancements to the park entrances.

**Gladstone Savanna Improvements - \$250,000**

Gladstone Savanna is a 23-acre neighborhood preserve that formerly housed railroad maintenance facilities. Future improvements call for additional restoration work and installation of: corner entry, three minor entries, playground, rail-to-rail feature, arbors, sitting area near old well, and interpretive features (historical and natural resources). This project requires PAC funding from new developers in order to move forward.

**Goodrich Park Improvements - \$375,000**

Goodrich Park is a 25 acre park located at 1980 No. St. Paul Road. There is significant erosion, standing water and major water drainage problems throughout the park. Parking has also become an increasing issue and the playground equipment is in extremely poor condition.

**Open Space Improvements - \$150,000**

Maplewood's Neighborhood Preserve system includes 14 preserves. Future improvements will continue to focus on trails and restoration. The 2015 project focuses on trails at Spoon Lake Preserve.

**Park Systems Plan - \$50,000**

One of the City Council's goals is to develop a comprehensive park system plan and explore funding options for a sustainable park system. The City of Maplewood has a large park, open space and trail system that requires extensive management, maintenance and planning.

**Sidewalk and Trail Improvements - \$150,000**

According to the 2014 parks master plan survey of Maplewood residents, 75% of respondent households have a need for walking and biking trails. The City has been successful in obtaining a Safe Routes to School infrastructure grant to help fund the first phase of the County Road B corridor. This section of the County Road B trail will connect two schools, the MCC, and City Hall to the existing County Road B trail and nearby trails.

CITY OF MAPLEWOOD  
**PARK DEVELOPMENT FUND (403)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011	-	29,488	29,650	29,650	-
<u>Intergovernmental:</u>					
3544	19,989	-	-	-	-
<u>Miscellaneous Revenue:</u>					
3801	2,602	851	4,000	4,000	4,000
3802	1,700	725	-	2,300	-
3803	-	1,200	-	1,450	-
3809	-	6	-	-	-
3811	2,177	2,395	-	1,900	-
3851	54,769	57,057	100,000	60,000	100,000
3852	288,231	296,064	150,000	493,250	400,000
Total revenues	369,468	387,787	283,650	592,550	504,000
<u>Expenditures:</u>					
4160	-	1,047	-	-	-
4480	605	-	-	-	-
4490	-	7,849	115,000	115,000	50,000
4720	43,205	1,771	200,000	200,000	775,000
4751	16	-	-	-	-
4930	2,695	2,261	3,200	3,200	3,200
Total expenditures	46,520	12,928	318,200	318,200	828,200
Excess (deficit) of revenue over expenditures	322,948	374,858	(34,550)	274,350	(324,200)
Other financing sources (uses):					
Transfers in (out)					
General Fund	80,000	-	-	-	-
Open Space	37,334	-	-	-	-
Public Improvement Project Fund	(405,000)	(125,000)	(42,000)	(353,500)	(280,000)
Net increase (decrease) in fund balance	35,282	249,858	(76,550)	(79,150)	(604,200)
Fund balance - January 1	522,723	558,005	554,075	807,863	728,713
Fund balance - December 31	558,005	807,863	477,525	728,713	124,513

**FUND: POND CLEAN OUT / DREDGING (450)****Fund Description**

This fund was established to maintain the City's stormwater ponds. Due to the buildup of sediment over time, maintenance is required to ensure stormwater ponds are providing the designed rate control and are maintaining their ability to improve quality of stormwater runoff. Funding for projects within this fund will come from the Environmental Utility Fund.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**POND CLEAN OUT / DREDGING FUND (450)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3801 Investment earnings	-	0	-	(20)	-
Total revenues	-	0	-	(20)	-
<u>Expenditures:</u>					
Construction costs	-	1,025	100,000	144,530	-
4930 Investment management fees	-	1	-	-	-
Total expenditures	-	1,026	100,000	144,530	-
Excess (deficit) of revenue over expenditures	-	(1,026)	(100,000)	(144,550)	-
Other financing sources (uses):					
Transfers in (out)					
Environmental Utility Fund	-	-	100,000	145,600	-
Net increase (decrease) in fund balance	-	(1,026)	-	1,050	-
Fund balance - January 1	-	-	-	(1,026)	24
Fund balance - December 31	-	(1,026)	-	24	24

**FUND: POLICE DEPARTMENT EXPANSION FUND (442)****Fund Description**

This fund was established in 2011 to account for revenues and expenditures related to maintaining and/or constructing buildings related to the Police Department expansion project. This should help alleviate the need for future borrowing when items need to be repaired, replaced or constructed.

**Projects in 2015 Budget**

Estimated cost for the Police Department Expansion project is \$4,370,000.

The Police Department is in need of additional space and amenity upgrades.

CITY OF MAPLEWOOD  
**POLICE DEPARTMENT EXPANSION FUND (442)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
Taxes	198,065	255,759	-	1,000	-
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	1,154	4,768	20,000	12,000	-
3809 Other	(38)	3,036	-	-	-
<b>Total revenues</b>	<b>199,181</b>	<b>263,563</b>	<b>20,000</b>	<b>13,000</b>	<b>-</b>
<u>Expenditures:</u>					
4165 Small equipment	3,029	-	-	-	-
4480 Fees for service	293	157,965	-	20,500	-
4660 Building	-	1,050,070	2,166,150	2,551,960	-
4752 Engineering	52,300	473,371	-	60,650	-
4930 Investment management fees	1,158	12,395	16,000	6,000	-
<b>Total expenditures</b>	<b>56,780</b>	<b>1,693,801</b>	<b>2,182,150</b>	<b>2,639,110</b>	<b>-</b>
Excess (deficit) of revenue over expenditures	142,401	(1,430,238)	(2,162,150)	(2,626,110)	-
<u>Other financing sources (uses):</u>					
Transfers in (out)					
General Fund	180,000	-	-	-	-
Bond Proceeds	-	3,487,239	-	-	-
<b>Net increase (decrease) in fund balance</b>	<b>322,401</b>	<b>2,057,001</b>	<b>(2,162,150)</b>	<b>(2,626,110)</b>	<b>-</b>
Fund balance - January 1	246,712	569,113	1,999,656	2,626,114	4
<b>Fund balance - December 31</b>	<b>569,113</b>	<b>2,626,114</b>	<b>(162,494)</b>	<b>4</b>	<b>4</b>

**FUND: POLICE DEPARTMENT VEHICLES & EQUIPMENT FUND (406)****Fund Description**

This fund is being established in 2015 to finance capital outlay expenditures (vehicles & equipment) for the Police Department that had previously been funded from the General Fund. This should help alleviate the need for one-time levy increases in the General Fund when major equipment purchases are required to be made.

**Projects in 2015 Budget**

3 marked vehicles - \$109,800

1 marked CSO/Animal Control vehicle - \$37,800

Records Management System - \$88,040

Squad laptops - \$14,700

Mobile video equipment - \$156,980 (it is currently assumed that the City will need to bond for this equipment)

CITY OF MAPLEWOOD  
**POLICE VEHICLES & EQUIPMENT (406)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011 Current	-	-	-	-	252,700
Total revenues	-	-	-	-	252,700
<u>Expenditures:</u>					
4610 Vehicles	-	-	-	-	147,600
4640 Equipment	-	-	-	-	259,720
Total expenditures	-	-	-	-	407,320
Excess (deficit) of revenue over expenditures	-	-	-	-	(154,620)
<u>Other financing sources (uses):</u>					
Bond sale proceeds	-	-	-	-	157,000
Net increase (decrease) in fund balance	-	-	-	-	2,380
Fund balance - January 1	-	-	-	-	-
Fund balance - December 31	-	-	-	-	2,380

**FUND: PUBLIC SAFETY TRAINING FACILITY FUND (440)****Fund Description**

This fund was established in 2010 to account for the addition of an East Metro Public Safety Training Facility which will be operated under a joint powers agreement with surrounding departments.

**Projects in 2015 Budget**

Budget of \$4,335,000 was established in 2012.

The City was awarded an additional \$1,650,000 in 2014 of State Bonding Money.

This facility will allow firefighters to enhance their skills in a safe environment. It will allow for better training with the additions of a burn building, confined space area, tower burn building, a training room and other training props as needed. The facility will be built on five acres and will be environmentally friendly utilizing wind, solar and geothermal.

**Budget Comments**

The financing plan calls for County support in addition to grant monies.

CITY OF MAPLEWOOD  
**PUBLIC SAFETY TRAINING FACILITY FUND (440)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Intergovernmental:</u>					
3525 MNDOT/MSA	-	-	55,000	55,000	-
3530 State grant	-	1,339,133	3,000,000	3,310,867	-
3534 County grant	450,000	-	-	-	-
3542 Other Govt JPA	-	161,902	-	-	-
3544 Other grants/aid	-	-	55,000	55,000	-
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	(409)	(1,626)	-	-	-
<b>Total revenues</b>	<b>449,591</b>	<b>1,499,409</b>	<b>3,110,000</b>	<b>3,420,867</b>	<b>-</b>
<u>Expenditures:</u>					
4480 Fees for service	4,924	13,811	-	1,330	-
4751 Construction - building	1,000,686	355,619	2,318,790	3,610,780	-
4752 Engineering	262,888	279,142	-	150,740	-
4759 Other construction costs	-	80,169	-	22,060	-
4930 Investment management fees	17	-	-	-	-
4960 Engineering - in house	21,088	26,249	-	18,490	-
<b>Total expenditures</b>	<b>1,289,602</b>	<b>754,990</b>	<b>2,318,790</b>	<b>3,803,400</b>	<b>-</b>
Excess (deficit) of revenue over expenditures	(840,011)	744,419	791,210	(382,533)	-
Other financing sources (uses):					
Transfers in (out)					
Capital Improvement Projects Fund	-	235,000	-	-	-
Sewer Fund	-	50,000	-	-	-
WAC Fund - St. Paul	-	50,000	-	-	-
<b>Net increase (decrease) in fund balance</b>	<b>(840,011)</b>	<b>1,079,419</b>	<b>791,210</b>	<b>(382,533)</b>	<b>-</b>
Fund balance - January 1	143,127	(696,883)	(966,213)	382,536	3
<b>Fund balance - December 31</b>	<b>(696,883)</b>	<b>382,536</b>	<b>(175,003)</b>	<b>3</b>	<b>3</b>

**FUND: PUBLIC IMPROVEMENT PROJECTS (500)****Fund Description**

This fund is used to finance public works construction projects that are often financed wholly or partially by special assessments.

**Projects in 2015 Budget**

The City Council must hold a public hearing before a project can be constructed. Budgets are established after a public hearing if the City Council adopts a resolution ordering the improvement project.

**Budget Comments**

The 2015 transfers in from other funds listed on the Statement of Revenues, Expenditures and Changes in Fund Balance will be necessary if the projects in the Capital Improvement Plan for 2015-2019 are ordered by the City Council.

CITY OF MAPLEWOOD  
**PUBLIC IMPROVEMENT PROJECTS FUND**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Special Assessments:</u>					
3140 Deferred	371,165	-	-	64,380	-
<u>Intergovernmental Revenue:</u>					
3517 Federal aid	(28,254)	7,943,721	-	428,710	-
3521 Local government aid	-	-	-	530,710	-
3522 State bridge bond aid	2,055,475	5,439,208	-	-	-
3525 State street construction aid	-	(1,906,805)	-	-	671,670
3530 Miscellaneous state grants	-	1,700,722	-	-	-
3534 County grants	-	775,866	-	-	-
3544 Miscellaneous grants	1,108,957	2,841,243	-	-	-
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	(8,637)	(6,219)	-	(20,000)	-
3804 Sale of property	607,000	397,820	-	-	-
3805 Developer charges	1,001	-	-	-	-
3809 Miscellaneous	105,373	24,999	-	24,420	-
Total revenues	<u>4,212,080</u>	<u>17,210,555</u>	<u>-</u>	<u>1,028,220</u>	<u>671,670</u>
<u>Expenditures:</u>					
Capital projects	12,473,672	23,597,035	-	7,300,000	-
4930 Investment management fees	13,664	12,043	-	5,000	-
Total expenditures	<u>12,487,335</u>	<u>23,609,078</u>	<u>-</u>	<u>7,305,000</u>	<u>-</u>
Excess (deficit) of revenue over expenditures	(8,275,256)	(6,398,523)	-	(6,276,780)	671,670
<u>Other financing sources (uses):</u>					
Bond sale proceeds	5,329,149	2,462,178	-	3,377,170	-
Transfers in (out)					
General Fund	-	-	-	271,300	-
CIP Fund	-	20,000	-	-	250,000
Environmental Utility Fund	100,000	602,000	460,000	460,000	335,000
Debt Service Fund	-	-	-	(377,490)	-
Sewer Fund	100,000	315,000	339,000	279,000	60,800
Park Development Fund	405,000	125,000	42,000	353,500	280,000
St. Paul WAC Fund	100,000	200,000	205,000	58,000	-
Street Light Utility Fund	542,974	-	-	-	561,000
Tree Preservation Fund	25,000	-	-	-	-
Net increase (decrease) in fund balance	<u>(1,673,133)</u>	<u>(2,674,345)</u>	<u>1,046,000</u>	<u>(1,855,300)</u>	<u>2,158,470</u>
Fund balance - January 1	(1,086,705)	(2,759,838)	(1,101,400)	(5,434,183)	(7,289,483)
Fund balance - December 31	<u>(2,759,838)</u>	<u>(5,434,183)</u>	<u>(55,400)</u>	<u>(7,289,483)</u>	<u>(5,131,013)</u>

**FUND: REDEVELOPMENT FUND (430)****Fund Description**

In 1999, the special revenue fund titled Housing Replacement Fund was created to account for costs associated with revitalizing and reinvesting in housing. In 2004, the fund name was changed to Redevelopment Fund and it was reclassified as a capital projects fund. This was done to broaden the purpose of the fund to include commercial redevelopment and because most of the expenditures planned for the fund are for capital acquisition rather than operating activities. The mission of the fund is to revitalize and reinvest in housing stock and commercial properties to create economical, viable and diversified neighborhoods for the changing population.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**REDEVELOPMENT FUND (430)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3011 Current	-	19,659	39,530	39,530	-
<u>Miscellaneous Revenue:</u>					
3801 Investment earnings	253	121	990	990	390
3809 Other	-	4	-	-	-
Total revenues	<u>253</u>	<u>19,784</u>	<u>40,520</u>	<u>40,520</u>	<u>390</u>
<u>Expenditures:</u>					
4720 Land improvement	-	-	100,000	100,000	-
4930 Investment management fees	262	321	790	790	310
Total expenditures	<u>262</u>	<u>321</u>	<u>100,790</u>	<u>100,790</u>	<u>310</u>
Excess (deficit) of revenue over expenditures	(9)	19,463	(60,270)	(60,270)	80
Other financing sources (uses):					
Transfers in (out)					
General Fund	20,000	-	-	-	-
Net increase (decrease) in fund balance	<u>19,991</u>	<u>19,463</u>	<u>(60,270)</u>	<u>(60,270)</u>	<u>80</u>
Fund balance - January 1	59,460	79,451	99,011	98,914	38,644
Fund balance - December 31	<u><u>79,451</u></u>	<u><u>98,914</u></u>	<u><u>38,741</u></u>	<u><u>38,644</u></u>	<u><u>38,724</u></u>

**FUND: RIGHT OF WAY FUND (409)****Fund Description**

This fund was established in 2007 to account for the accumulation of funds received for degradation of City streets and right-of-ways. The funds are used for repairs.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**RIGHT OF WAY FUND (409)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3320 Right of way permits	16,110	10,168	-	8,600	-
3801 Investment earnings	282	122	90	90	100
Total revenues	<u>16,392</u>	<u>10,290</u>	<u>90</u>	<u>8,690</u>	<u>100</u>
<u>Expenditures:</u>					
4930 Investment management fees	292	324	70	70	80
Total expenditures	<u>292</u>	<u>324</u>	<u>70</u>	<u>70</u>	<u>80</u>
Excess (deficit) of revenue over expenditures	16,100	9,966	20	8,620	20
Fund balance - January 1	66,906	83,006	90,826	92,971	101,591
Fund balance - December 31	<u>83,006</u>	<u>92,971</u>	<u>90,846</u>	<u>101,591</u>	<u>101,611</u>

**FUND: SEWER LIFT STATION NO. 14 FUND (447)****Fund Description**

This fund was established in 2013 with a transfer of money from the Sewer Fund. The fund will be used to finance the repair/replacement of lift station number 14.

**Projects in 2015 Budget**

Estimated project costs - \$250,000

This fund will most likely be closed in 2014.

CITY OF MAPLEWOOD  
**SEWER LIFT STATION #14 REHAB FUND (447)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3801 Investment earnings	-	(77)	-	80	-
Total revenues	-	(77)	-	80	-
<u>Expenditures:</u>					
Construction costs	-	236,793	-	4,030	-
4930 Investment management fees	-	-	-	60	-
Total expenditures	-	236,793	-	4,090	-
Excess (deficit) of revenue over expenditures	-	(236,871)	-	(4,010)	-
Other financing sources (uses):					
Transfers in (out)					
Sewer Fund	-	250,000	-	-	-
Net increase (decrease) in fund balance	-	13,129	-	(4,010)	-
Fund balance - January 1	-	-	-	13,129	9,119
Fund balance - December 31	-	13,129	-	9,119	9,119

**FUND: STORM CLEAN UP 7/16/11 FUND (444)****Fund Description**

This fund was established in 2011 with a transfer of money from the Environmental Utility Fund. The fund will be used to finance the investigation and remediation efforts of localized flooding issues.

**Projects in 2015 Budget****Flood Remediation Projects - \$64,000**

In response to the flood that occurred in July 2011, the City has completed several flood remediation projects and has identified projects to be completed over the next several years. These projects include drainage improvements along County Road B, a storm sewer lift station at Edgerton Pond, a regional study of the storm sewer system near the intersection of McKnight Road and Larpenteur Avenue, a study of Wicklander's Pond and a regional study of the storm sewer system near the intersection of Harvester Avenue and Sterling Street.

**Budget Comments**

Over the past few years the City has made improvements to the local drainage system on private property by acquiring easements and improving overflow elevations and installing new overflow piping outlets. Identifying minor improvements such as these in addition to more substantial improvements are expected.

CITY OF MAPLEWOOD  
**STORM CLEAN UP 7/16/11 FUND (444)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3544 Other grants	-	38,653	-	3,570	-
3801 Investment earnings	103	(259)	-	450	-
Total revenues	<u>103</u>	<u>38,393</u>	<u>-</u>	<u>4,020</u>	<u>-</u>
<u>Expenditures:</u>					
4480 Fees for service	93	-	-	-	-
4751 Awarded construction contracts	88,200	49,965	-	3,800	-
4752 Engineering fees	25,169	35,225	-	3,200	-
4759 Other construction costs	30,318	35,854	-	1,650	64,000
4960 Engineering fees - in house	60,437	12,899	-	25,460	-
4930 Investment management fees	111	-	-	310	-
Total expenditures	<u>204,328</u>	<u>133,943</u>	<u>-</u>	<u>34,420</u>	<u>64,000</u>
Excess (deficit) of revenue over expenditures	(204,225)	(95,550)	-	(30,400)	(64,000)
Other financing sources (uses):					
Transfers in (out)					
Environmental Utility Fund	59,564	270,000	-	-	64,000
Net increase (decrease) in fund balance	<u>(144,661)</u>	<u>174,450</u>	<u>-</u>	<u>(30,400)</u>	<u>-</u>
Fund balance - January 1	73,695	(70,966)	4	103,485	73,085
Fund balance - December 31	<u>(70,966)</u>	<u>103,485</u>	<u>4</u>	<u>73,085</u>	<u>73,085</u>

**FUND: TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT 1-5 (426)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2001 for the expansion of the Schroeder Milk Company.

**Projects in 2015 Budget**

None.

**Budget Comments**

The tax increment district has a nine-year life. The agreement with Schroeder Milk Company provides that 90% of the annual tax increment revenues on the project be paid to the company for nine years. This district was decertified in 2012.

CITY OF MAPLEWOOD  
**TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT #1-5 FUND (426)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	33,316	(24,582)	-	-	-
3801 Investment earnings	(2)	-	-	-	-
Total revenues	<u>33,314</u>	<u>(24,582)</u>	-	-	-
<u>Expenditures:</u>					
4480 Fees for service	413	-	-	-	-
4820 Interest payments	-	(22,124)	-	-	-
4950 Administrative charges	7,025	-	-	-	-
Total expenditures	<u>7,437</u>	<u>(22,124)</u>	-	-	-
Excess (deficit) of revenue over expenditures	25,876	(2,458)	-	-	-
Other financing sources (uses):					
Transfers in (out)					
TIF Housing District #1-2	-	(7,991)	-	-	-
TIF Housing District #1-9	-	(1,008)	-	-	-
Net increase (decrease) in fund balance	<u>25,876</u>	<u>(11,457)</u>	-	-	-
Fund balance - January 1	(14,419)	11,457	-	-	-
Fund balance - December 31	<u>11,457</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**FUND: TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT 1-11 (443)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2011 for the Maplewood Mall area improvements.

**Projects in 2015 Budget**

None.

**Budget Comments**

The tax increment district has a nine-year life. The agreement calls for the utilization of tax increment to finance the city's public improvements which include construction of additional sidewalks along the ring-road around the Mall and roadways adjacent to the site and other public improvements and infrastructure needs in the district.

CITY OF MAPLEWOOD  
**TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT #1-11 FUND (443)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	-	-	78,000	-	-
3801 Investment earnings	(209)	(318)	(2,370)	(2,370)	(2,410)
Total revenues	<u>(209)</u>	<u>(318)</u>	<u>75,630</u>	<u>(2,370)</u>	<u>(2,410)</u>
<u>Expenditures:</u>					
4480 Fees for service	956	440	-	-	-
Capital projects	182,592	41,315	-	-	-
4950 Administrative charges	-	-	2,340	-	-
Total expenditures	<u>183,547</u>	<u>41,755</u>	<u>2,340</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenue over expenditures	(183,757)	(42,073)	73,290	(2,370)	(2,410)
Fund balance - January 1	(12,834)	(196,591)	(236,601)	(238,664)	(241,034)
Fund balance - December 31	<u>(196,591)</u>	<u>(238,664)</u>	<u>(163,311)</u>	<u>(241,034)</u>	<u>(243,444)</u>

**FUND: TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT 1-12 (448)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2013 for the 3M Research and Development Facility.

**Projects in 2015 Budget**

None.

**Budget Comments**

The tax increment district has a twenty six-year life. The agreement with 3M provides that 80% of the annual tax increment revenues on the project be paid to the company. The remaining increment is required to be spent within the boundaries of the Project Area which includes the current 3M campus and adjoining right of way.

CITY OF MAPLEWOOD  
**TAX INCREMENT ECONOMIC DEVELOPMENT DISTRICT #1-12 FUND (448)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3801 Investment earnings	(1)	14	-	-	-
3809 Other	-	6,760	-	-	-
Total revenues	<u>(1)</u>	<u>6,774</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>					
4480 Fees for service	1,000	66,961	-	-	-
4930 Investment management fees	-	37	-	-	-
Total expenditures	<u>1,000</u>	<u>66,998</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenue over expenditures	(1,001)	(60,224)	-	-	-
Fund balance - January 1	-	(1,001)	(41,001)	(61,225)	(61,225)
Fund balance - December 31	<u>(1,001)</u>	<u>(61,225)</u>	<u>(41,001)</u>	<u>(61,225)</u>	<u>(61,225)</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-1 (413)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1986 for the Maple Ridge Apartments on County Road D.

**Projects in 2015 Budget**

A \$144,120 transfer to the debt service fund for the 2010B refunding tax increment bonds is included in the 2015 Budget.

**Budget Comments**

This fund has been used to finance transfers made annually to debt service funds for tax increment bond issues. Transfer amounts are sized to leave an ending fund balance equal to 5% of the anticipated revenues.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-1 FUND (413)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	132,289	-	132,290	262,290	150,000
3801 Investment earnings	98	8	50	50	70
Total revenues	<u>132,387</u>	<u>8</u>	<u>132,340</u>	<u>262,340</u>	<u>150,070</u>
<u>Expenditures:</u>					
4480 Fees for service	282	323	500	500	500
4930 Investment management fees	100	21	40	40	60
4950 Administrative charges	22,627	6,521	3,970	3,970	4,500
Total expenditures	<u>23,009</u>	<u>6,865</u>	<u>4,510</u>	<u>4,510</u>	<u>5,060</u>
Excess (deficit) of revenue over expenditures	109,378	(6,857)	127,830	257,830	145,010
Other financing sources (uses):					
Transfers in (out)					
1993/2002C/2010B TIF Bonds	(109,380)	-	(127,870)	(249,760)	(144,120)
Net increase (decrease) in fund balance	<u>(2)</u>	<u>(6,857)</u>	<u>(40)</u>	<u>8,070</u>	<u>890</u>
Fund balance - January 1	5,403	5,401	5,401	(1,456)	6,614
Fund balance - December 31	<u>5,401</u>	<u>(1,456)</u>	<u>5,361</u>	<u>6,614</u>	<u>7,504</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-2 (414)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1986 for the Maple Ridge Apartments on Stillwater Road.

**Projects in 2015 Budget**

A \$182,980 transfer to the debt service fund for the 2010B refunding tax increment bonds is included in the 2015 Budget.

**Budget Comments**

This fund has been used to finance transfers made annually to debt service funds for tax increment bond issues. Transfer amounts are sized to leave an ending fund balance equal to 5% of the anticipated revenues.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-2 FUND (414)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	173,515	-	173,510	343,510	190,000
3801 Investment earnings	120	6	70	70	70
Total revenues	<u>173,635</u>	<u>6</u>	<u>173,580</u>	<u>343,580</u>	<u>190,070</u>
<u>Expenditures:</u>					
4480 Fees for service	282	658	500	500	500
4930 Investment management fees	121	17	60	60	60
4950 Administrative charges	32,710	8,541	5,210	5,210	5,700
Total expenditures	<u>33,114</u>	<u>9,216</u>	<u>5,770</u>	<u>5,770</u>	<u>6,260</u>
Excess (deficit) of revenue over expenditures	140,521	(9,209)	167,810	337,810	183,810
Other financing sources (uses):					
Transfers in (out)					
1993/2002C/2010B TIF Bonds	(140,520)	(1,340)	(167,870)	(333,430)	(182,980)
TIF Economic Development District #1-5	-	7,991	-	-	-
Net increase (decrease) in fund balance	<u>1</u>	<u>(2,558)</u>	<u>(60)</u>	<u>4,380</u>	<u>830</u>
Fund balance - January 1	6,845	6,846	17,295	4,287	8,667
Fund balance - December 31	<u>6,846</u>	<u>4,287</u>	<u>17,235</u>	<u>8,667</u>	<u>9,497</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-3 (415)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1987 for Cottages of Maplewood on Woodlyn Avenue.

**Projects in 2015 Budget**

A \$51,570 transfer to the debt service fund for the 2010B refunding tax increment bonds is included in the 2015 Budget.

**Budget Comments**

This fund has been used to finance transfers made annually to debt service funds for tax increment bond issues. Transfer amounts are sized to leave an ending fund balance equal to 5% of the anticipated revenues.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-3 FUND (415)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	51,305	55,719	51,340	51,340	55,000
3801 Investment earnings	31	32	30	30	10
Total revenues	<u>51,336</u>	<u>55,751</u>	<u>51,370</u>	<u>51,370</u>	<u>55,010</u>
<u>Expenditures:</u>					
4480 Fees for service	313	346	500	500	500
4930 Investment management fees	32	85	20	20	10
4950 Administrative charges	14,416	2,658	1,540	1,540	1,650
Total expenditures	<u>14,761</u>	<u>3,090</u>	<u>2,060</u>	<u>2,060</u>	<u>2,160</u>
Excess (deficit) of revenue over expenditures	36,574	52,661	49,310	49,310	52,850
Other financing sources (uses):					
Transfers in (out)					
1993/2002C/2010B TIF Bonds	(36,570)	(54,010)	(49,330)	(49,330)	(51,570)
Net increase (decrease) in fund balance	<u>4</u>	<u>(1,349)</u>	<u>(20)</u>	<u>(20)</u>	<u>1,280</u>
Fund balance - January 1	2,832	2,836	2,836	1,487	1,467
Fund balance - December 31	<u>2,836</u>	<u>1,487</u>	<u>2,816</u>	<u>1,467</u>	<u>2,747</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-4 (416)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1993 for the Carefree Cottages of Maplewood - Phase I on Gervais Avenue.

**Projects in 2015 Budget**

A transfer of \$49,180 to the debt service fund is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Carefree Cottages of Maplewood - Phase I provides that 100% of the annual tax increment revenues on the project be paid to the developer for the first 14.5 years. Then the City will receive the tax increments as reimbursement for sanitary sewer improvements related to the project that cost \$429,586.45 with interest at 6.0%. The final half-year of tax increment will be paid to the developer.

Tax increment bonds were issued in 1999 to finance the sanitary sewer improvements related to the project. The tax increments that the City receives will be transferred to the debt service fund for the 1999 tax increment bonds when not being paid to the developer.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-4 FUND (416)**  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	43,970	46,166	43,970	43,970	50,000
3801 Investment earnings	48	26	20	20	20
Total revenues	<u>44,018</u>	<u>46,192</u>	<u>43,990</u>	<u>43,990</u>	<u>50,020</u>
<u>Expenditures:</u>					
4480 Fees for service	293	335	600	600	600
4930 Investment management fees	49	69	20	20	20
Total expenditures	<u>342</u>	<u>404</u>	<u>620</u>	<u>620</u>	<u>620</u>
Excess (deficit) of revenue over expenditures	43,676	45,788	43,370	43,370	49,400
Other financing sources (uses):					
Transfers in (out)					
1999 TIF Bonds	(43,680)	(45,540)	(43,390)	(43,390)	(49,180)
Net increase (decrease) in fund balance	<u>(4)</u>	<u>248</u>	<u>(20)</u>	<u>(20)</u>	<u>220</u>
Fund balance - January 1	2,060	2,056	2,056	2,304	2,284
Fund balance - December 31	<u>2,056</u>	<u>2,304</u>	<u>2,036</u>	<u>2,284</u>	<u>2,504</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-5 (417)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1993 for the Carefree Cottages of Maplewood - Phase II on Gervais Avenue.

**Projects in 2015 Budget**

A transfer of \$39,170 to the debt service fund is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Carefree Cottages of Maplewood - Phase II provides that 100% of the annual tax increment revenues on the project be paid to the developer for the first 14.5 years. Then the City will receive the tax increments as reimbursement for sanitary sewer improvements related to the project that cost \$429,586.45 with interest at 6.0%. The final half-year of tax increment will be paid to the developer.

Tax increment bonds were issued in 1999 to finance the sanitary sewer improvements related to the project. The tax increments that the City receives will be transferred to the debt service fund for the 1999 tax increment bonds when not being paid to the developer.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-5 FUND (417)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	34,182	35,907	34,180	34,180	40,000
3801 Investment earnings	37	20	20	20	20
Total revenues	<u>34,219</u>	<u>35,927</u>	<u>34,200</u>	<u>34,200</u>	<u>40,020</u>
<u>Expenditures:</u>					
4480 Fees for service	293	335	600	600	600
4930 Investment management fees	38	54	20	20	20
Total expenditures	<u>331</u>	<u>388</u>	<u>620</u>	<u>620</u>	<u>620</u>
Excess (deficit) of revenue over expenditures	33,889	35,539	33,580	33,580	39,400
Other financing sources (uses):					
Transfers in (out)					
1999 TIF Bonds	(33,890)	(35,280)	(33,600)	(33,600)	(39,170)
Net increase (decrease) in fund balance	<u>(1)</u>	<u>259</u>	<u>(20)</u>	<u>(20)</u>	<u>230</u>
Fund balance - January 1	1,533	1,532	1,532	1,790	1,770
Fund balance - December 31	<u>1,532</u>	<u>1,790</u>	<u>1,512</u>	<u>1,770</u>	<u>2,000</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-6 (418)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 1995 for the Carefree Cottages of Maplewood - Phase III on Gervais Avenue.

**Projects in 2015 Budget**

A transfer of \$128,070 to the debt service fund is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Carefree Cottages of Maplewood - Phase III provides that 90% of the annual tax increment revenues on the project be paid to the developer for the first 15 years.

Tax increment bonds were issued in 1999 to finance the sanitary sewer improvements related to the project. The tax increments that the City receives will be transferred to the debt service fund for the 1999 tax increment bonds beginning in 2013 when the principal and interest payments begin.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-6 FUND (418)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	100,580	118,673	100,580	100,580	105,000
3801 Investment earnings	729	333	60	60	290
Total revenues	<u>101,309</u>	<u>119,006</u>	<u>100,640</u>	<u>100,640</u>	<u>105,290</u>
<u>Expenditures:</u>					
4480 Fees for service	293	335	600	600	600
4820 Interest payments	90,522	-	-	-	-
4930 Investment management fees	756	886	50	50	230
Total expenditures	<u>91,570</u>	<u>1,220</u>	<u>650</u>	<u>650</u>	<u>830</u>
Excess (deficit) of revenue over expenditures	9,738	117,786	99,990	99,990	104,460
Other financing sources (uses):					
Transfers in (out)					
1999 TIF Bonds	-	(303,040)	(77,060)	(77,060)	(128,070)
Net increase (decrease) in fund balance	<u>9,738</u>	<u>(185,254)</u>	<u>22,930</u>	<u>22,930</u>	<u>(23,610)</u>
Fund balance - January 1	181,449	191,188	5,968	5,934	28,864
Fund balance - December 31	<u><u>191,188</u></u>	<u><u>5,934</u></u>	<u><u>28,898</u></u>	<u><u>28,864</u></u>	<u><u>5,254</u></u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-7 (428)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2003 for the Van Dyke Village project on Van Dyke Street.

**Projects in 2015 Budget**

An interest payment to the developer in the amount of \$21,620 is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Van Dyke Village project provides that 94% of the annual tax increment revenues on the project be paid to the developer.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-7 FUND (428)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	23,039	21,280	23,040	23,040	23,000
3801 Investment earnings	17	(0)	-	-	-
Total revenues	<u>23,056</u>	<u>21,280</u>	<u>23,040</u>	<u>23,040</u>	<u>23,000</u>
<u>Expenditures:</u>					
4480 Fees for service	293	323	500	500	500
4820 Interest payments	21,657	20,003	21,660	21,660	21,620
4930 Investment management fees	18	-	-	-	-
4950 Administrative charges	4,248	1,103	690	690	690
Total expenditures	<u>26,216</u>	<u>21,429</u>	<u>22,850</u>	<u>22,850</u>	<u>22,810</u>
Excess (deficit) of revenue over expenditures	(3,159)	(149)	190	190	190
Fund balance - January 1	3,452	293	483	145	335
Fund balance - December 31	<u>293</u>	<u>145</u>	<u>673</u>	<u>335</u>	<u>525</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-8 (429)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2003 for the Sibley Cove Apartments on County Road D.

**Projects in 2015 Budget**

An interest payment to the developer in the amount of \$58,500 is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Sibley Cove Apartments provides that 90% of the annual tax increment revenues on the project be paid to the developer.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-8 FUND (429)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	64,714	68,512	64,710	64,710	65,000
3801 Investment earnings	167	52	400	400	430
Total revenues	<u>64,881</u>	<u>68,564</u>	<u>65,110</u>	<u>65,110</u>	<u>65,430</u>
<u>Expenditures:</u>					
4480 Fees for service	293	323	500	500	500
4820 Interest payments	58,243	61,661	58,240	58,240	58,500
4930 Investment management fees	174	138	320	320	340
4950 Administrative charges	12,142	3,310	1,940	1,940	1,950
Total expenditures	<u>70,851</u>	<u>65,432</u>	<u>61,000</u>	<u>61,000</u>	<u>61,290</u>
Excess (deficit) of revenue over expenditures	(5,970)	3,132	4,110	4,110	4,140
Fund balance - January 1	41,770	35,800	39,850	38,932	43,042
Fund balance - December 31	<u>35,800</u>	<u>38,932</u>	<u>43,960</u>	<u>43,042</u>	<u>47,182</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-9 (438)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2009 for the Gethsemane Senior Housing development to be located south of Gethsemane Lutheran Church. The project never moved forward and the district was decertified in 2012.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-9 FUND (438)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3801 Investment earnings	(23)	-	-	-	-
3809 Other	5,400	-	-	-	-
Total revenues	<u>5,377</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures:</u>					
4480 Fees for service	301	-	-	-	-
Total expenditures	<u>301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficit) of revenue over expenditures	5,076	-	-	-	-
Other financing sources (uses):					
Transfers in (out)					
TIF Economic Development District #1-5	-	1,008	-	-	-
Net increase (decrease) in fund balance	<u>5,076</u>	<u>1,008</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - January 1	(6,084)	(1,008)	-	-	-
Fund balance - December 31	<u>(1,008)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**FUND: TAX INCREMENT HOUSING DISTRICT 1-10 (441)****Fund Description**

This fund is used to account for all revenues and expenditures for the tax increment district established in 2011 for the Shores Senior Living development.

**Projects in 2015 Budget**

An interest payment to the developer in the amount of \$157,500 is included in the 2015 Budget.

**Budget Comments**

This tax increment district has a 25-year life. The agreement with the developer for the Shores Senior Living provides that 90% of the annual tax increment revenues on the project be paid to the developer.

CITY OF MAPLEWOOD  
**TAX INCREMENT HOUSING DISTRICT #1-10 FUND (441)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Revenues:</u>					
3015 Tax increments	-	1,837	125,310	125,310	175,000
3801 Investment earnings	(84)	(55)	(380)	(380)	(300)
Total revenues	<u>(84)</u>	<u>1,783</u>	<u>124,930</u>	<u>124,930</u>	<u>174,700</u>
<u>Expenditures:</u>					
4480 Fees for service	22,507	335	-	-	500
4820 Interest payments	-	1,654	112,780	112,780	157,500
4950 Administrative charges	-	45	3,760	3,760	5,250
Total expenditures	<u>22,507</u>	<u>2,033</u>	<u>116,540</u>	<u>116,540</u>	<u>163,250</u>
Excess (deficit) of revenue over expenditures	(22,591)	(250)	8,390	8,390	11,450
Fund balance - January 1	(15,372)	(37,963)	(38,113)	(38,213)	(29,823)
Fund balance - December 31	<u>(37,963)</u>	<u>(38,213)</u>	<u>(29,723)</u>	<u>(29,823)</u>	<u>(18,373)</u>

**FUND: TRASH CARTS (404)****Fund Description**

The City purchased its own trash carts in 2012 by issuing Equipment Certificates. This fund accounts for the receipt of cart fees collected from its customers and expenditures related to the replacement of the trash carts.

**Projects in 2015 Budget**

None.

CITY OF MAPLEWOOD  
**TRASH CARTS REPLACEMENT (404)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3782 Trash cart fees	19,715	78,648	77,500	77,500	78,000
3801 Investment earnings	-	-	-	-	320
3809 Miscellaneous	7,153	3,820	-	-	-
Total revenues	<u>26,867</u>	<u>82,468</u>	<u>77,500</u>	<u>77,500</u>	<u>78,320</u>
<u>Expenditures:</u>					
4330 Postage	-	-	-	350	350
4930 Investment management fees	-	-	-	-	260
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>350</u>	<u>610</u>
Excess (deficit) of revenue over expenditures	26,867	82,468	77,500	77,150	77,710
Other financing sources (uses):					
Transfers in (out)					
Debt Service (2012A Bonds)	-	(77,960)	(76,440)	(76,440)	(75,070)
Net increase (decrease) in fund balance	<u>26,867</u>	<u>4,508</u>	<u>1,060</u>	<u>710</u>	<u>2,640</u>
Fund balance - January 1	-	26,867	-	31,375	32,085
Fund balance - December 31	<u><u>26,867</u></u>	<u><u>31,375</u></u>	<u><u>1,060</u></u>	<u><u>32,085</u></u>	<u><u>34,725</u></u>

**FUND: WATER AVAILABILITY CHARGE - NORTH ST. PAUL WATER SERVICE DISTRICT (408)****Fund Description**

This fund accounts for the receipt of water availability charge and water surcharge revenues collected in the North St. Paul Water Service District and disbursements to finance unassessed water system improvements.

**Projects in 2015 Budget**

None.

**Budget Comments**

This fund has been used to finance unassessed water system improvements in the North St. Paul Water Service District. Most of the expenditures in prior years have been for the new well that the City of North St. Paul constructed to serve residents in the northeast section of Maplewood. The final payment on this well was made in 1992.

CITY OF MAPLEWOOD  
**WATER AVAILABILITY CHARGE FUND - NORTH ST. PAUL WATER DISTRICT (408)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Miscellaneous Revenue:</u>					
3651 Utility billings	11,253	11,446	11,350	11,350	11,350
3801 Investment earnings	(201)	(62)	(360)	(360)	(260)
Total revenues	<u>11,052</u>	<u>11,384</u>	<u>10,990</u>	<u>10,990</u>	<u>11,090</u>
<u>Expenditures:</u>					
Capital projects	122	-	-	-	-
4485 Fees for utility billing	1,419	1,551	1,550	1,550	1,550
Total expenditures	<u>1,541</u>	<u>1,551</u>	<u>1,550</u>	<u>1,550</u>	<u>1,550</u>
Excess (deficit) of revenue over expenditures	9,510	9,834	9,440	9,440	9,540
Fund balance - January 1	(55,235)	(45,724)	(36,034)	(35,890)	(26,450)
Fund balance - December 31	<u>(45,724)</u>	<u>(35,890)</u>	<u>(26,594)</u>	<u>(26,450)</u>	<u>(16,910)</u>

**FUND: WATER AVAILABILITY CHARGE - ST. PAUL WATER SERVICE DISTRICT (407)****Fund Description**

This fund accounts for the receipt of water availability charge and water surcharge revenues collected in the St. Paul Water Service District and disbursements to finance unassessed water system improvements.

**Projects in 2015 Budget**

None.

**Budget Comments**

This fund will be used to finance unassessed water system improvements in the St. Paul Water Service District.

CITY OF MAPLEWOOD  
**WATER AVAILABILITY CHARGE FUND - ST. PAUL WATER DISTRICT (407)**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015
<u>Property Taxes:</u>					
3012 Delinquent	3,176	(3,342)	-	-	-
<u>Special Assessments:</u>					
3110 Current	687	634	-	-	-
3130 Delinquent	197	-	-	-	-
3160 Penalties and interest	87	-	-	-	-
<u>Miscellaneous Revenue:</u>					
3651 Utility billings	218,686	321,020	302,310	302,310	342,620
3801 Investment earnings	897	697	2,520	2,520	3,860
3808 Water availability charges	40,720	23,830	19,230	19,230	23,830
Total revenues	<u>264,449</u>	<u>342,840</u>	<u>324,060</u>	<u>324,060</u>	<u>370,310</u>
<u>Expenditures:</u>					
Capital projects	502	8	-	-	-
4485 Fees for utility billing	871	3,295	5,280	5,280	5,390
4930 Investment management fees	927	1,852	2,020	2,020	3,090
Total expenditures	<u>2,299</u>	<u>5,155</u>	<u>7,300</u>	<u>7,300</u>	<u>8,480</u>
Excess (deficit) of revenue over expenditures	262,150	337,685	316,760	316,760	361,830
Other financing sources (uses):					
Transfers in (out)					
Public Improvement Projects	(100,000)	(250,000)	(205,000)	(58,000)	-
Debt service funds	(41,047)	(45,760)	(45,310)	(45,310)	(44,800)
Net increase (decrease) in fund balance	<u>121,103</u>	<u>41,925</u>	<u>66,450</u>	<u>213,450</u>	<u>317,030</u>
Fund balance - January 1	156,715	277,818	252,248	319,743	533,193
Fund balance - December 31	<u>277,818</u>	<u>319,743</u>	<u>318,698</u>	<u>533,193</u>	<u>850,223</u>



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## DEBT SERVICE BUDGET

The fact that Maplewood has debt is not unusual; most cities have debt just like most homeowners have a mortgage. Maplewood's debt consists of public works improvement bonds, tax increment bonds, equipment certificates, capital improvement plan bonds, state street aid bonds and bond issues approved by voters in referendums. Minnesota cities are prohibited by state law from issuing bonds to finance their operating budget.

The City's Debt Service Budget is financed by the Debt Service Fund which accounts for the accumulation and use of financial resources to pay principal and interest on long-term debt. A separate Debt Service Sub-Fund is required for each bond issue.

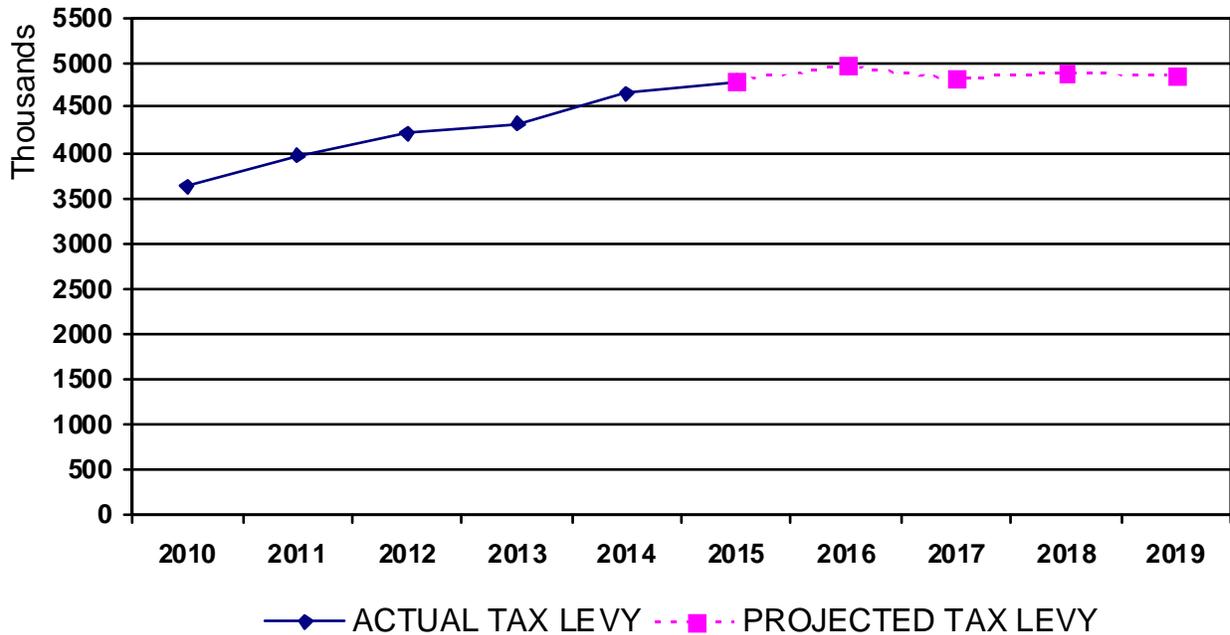
The 2015 Budget for the Debt Service Fund includes a tax levy of \$4,792,820 which is a 2.9% increase over 2014. The following table lists a breakdown by bond issue type along with a comparison for 2014:

BREAKDOWN OF LEVY BY BOND ISSUE TYPE		
2014	2015	
\$3,226,680	\$3,556,870	Public Works Improvement Bonds
344,700	0	Open Space Bonds
465,000	399,400	Tax Abatement Bonds
351,160	504,810	Capital Improvement Plan Bonds
271,060	297,300	Fire Safety Bonds
0	34,440	Equipment Certificates
\$4,658,600	\$4,792,820	TOTAL

Annually the tax levies scheduled for each bond issue are adjusted. The adjustment of levies originally scheduled is based upon an amortization of the projected surplus or deficit for each bond issue. Also, there is an adjustment to "even out" the annual increase over the next five years.

The graph below shows how debt service tax levies have changed annually over the past five years and how they will change annually through 2019. The amounts listed are for existing bond issues.

### DEBT SERVICE TAX LEVIES 2010 TO 2019 - ACTUAL AND PROJECTED



Revenues for the 2015 Debt Service Budget total \$7,788,340 and consist of property taxes, special assessments, intergovernmental aid and investment interest. Property tax revenue totals \$4,749,520 and is based upon the assumption that 99.1% of the tax levy will be collected. Anticipated 2015 revenues from special assessments are \$1,587,970, state street aid is \$726,370, state local government aid is \$530,710, federal interest credit aid is \$139,020 and investment interest will be approximately \$54,750.

Expenditures for the 2015 Debt Service Budget total \$18,089,590 and consist primarily of principal and interest payments on bond issues. The difference between expenditures and revenues in the 2015 Debt Service Budget will be financed by fund balances and transfers in from other funds.

On December 31, 2014, the City's net debt outstanding will be \$74,444,334. This is a decrease of 3.8% from the balance on December 31, 2013. On December 31, 2015, the City's net debt outstanding will be \$70,232,630, which is a decrease of 5.7% from the balance on December 31, 2014.

Two Year Comparison of Changes in General Long-Term Debt Payable		
Debt payable - January 1:	2014	2015
Tax Increment Bonds	\$1,244,839	\$1,885,167
Open Space Bonds	365,000	0
Public Works Improvement Bonds	55,350,000	53,150,000
Sewer Revenue Bonds	1,470,000	1,305,000
Environmental Utility Revenue Bonds	3,520,000	3,325,000
St. Paul Water Utility Revenue Bonds	450,000	420,000
Equipment Certificates	450,000	955,000
Fire Safety Bonds	3,630,000	1,695,000
Tax Abatement Bonds	2,695,000	3,565,000
MSA Bonds	8,385,000	7,845,000
Capital Improvement Plan Bonds	4,245,000	6,985,000
Total debt payable – January 1	81,804,839	81,130,167
New debt issues	9,000,000	8,008,000
Debt retired/refunded	9,674,672	15,405,537
Total debt payable - December 31	81,130,167	73,732,630
Escrow balance for bonds to be called	(6,685,833)	(3,500,000)
Net debt outstanding – December 31	\$74,444,334	\$70,232,630
Percent increase (decrease)	-3.8%	-5.7%

The anticipated new debt for 2015 of \$8,008,000 is for public improvements, City buildings and bond refundings.

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## DEBT CAPACITY

During the preparation of the Capital Improvement Plan, the City's present and future debt capacity was evaluated. This was done to determine the amount of additional bonds that could be issued to finance the projects that were requested by departments for the Capital Improvement Plan. The primary emphasis of the debt capacity analysis was to determine the amount of debt that could be issued without causing a downgrading of the City's bond rating. Also, the analysis included a projection of the City's legal debt margin which is the difference between the maximum debt allowed under state law and the amount of debt outstanding. It is the City's policy to minimize the issuance of debt when possible especially if it would cause a downgrading of the City's bond rating.

Bond ratings are based on economic, debt, administrative, and fiscal factors. Consequently, ratings are subjective and there is not a formula that can be followed to calculate a bond rating. However, there are two measures for comparing relative debt burdens: debt per capita and the ratio of debt to tax base. Unfortunately there are not any absolute benchmarks as to what these ratios should be.

The analysis of Maplewood's debt capacity included a review of data for the past five years on debt ratios and bond ratings. Also, the analysis included a projection of future debt transactions, population changes, tax base growth, and debt ratios. The projected debt ratios indicate that Maplewood will likely be able to maintain its present bond rating through 2019.

## LEGAL DEBT LIMIT

The State legal debt limit is 3.0% of the assessor's market value of the City's tax base. Bond issues covered by this limit are those that are financed by property taxes unless at least 20% of the annual debt service costs are financed by special assessments or tax increments. Maplewood will have five bond issues that will be subject to the debt limit: Capital Improvement Plan Bonds, Series 2004D (which will be paid off in 2015); Equipment Certificates, Series 2012A; Capital Improvement Plan Bonds, Series 2013A; Fire Safety Refunding Bonds, Series 2013B; and Capital Improvement Plan Bonds/Equipment Certificates, Series 2014A.

The difference between the statutory debt limit and the bonds outstanding that are covered by the debt limit is referred to as the legal debt margin. The table on the next page shows Maplewood's legal debt margin for the years 2015-2019. It indicates that the City is and will be significantly under the legal debt limit for the entire period.

**Projection of Legal Debt Margin  
December 31**

	2015	2016	2017	2018	2019
Market value of taxable property	\$3,462,287,000	\$3,566,156,000	\$3,673,141,000	\$3,783,335,000	\$3,896,835,000
Statutory debt limit: 3.0% of market value	103,868,610	106,984,680	110,194,230	113,500,050	116,905,050
<u>Amount of debt applicable to debt limit:</u>					
Equipment Certificates 2012A	325,000	260,000	195,000	130,000	65,000
Police Dept Expansion/CIP Refund 2013A	3,625,000	3,410,000	3,195,000	2,975,000	2,750,000
Fire Safety Refunding Bonds 2013B	1,465,000	1,235,000	995,000	750,000	500,000
CIP Bonds/Equip Certs 2014A	3,340,000	3,230,000	3,065,000	2,895,000	2,725,000
Total debt applicable to debt limit	8,755,000	8,135,000	7,450,000	6,750,000	6,040,000
Legal debt margin	95,113,610	98,849,680	102,744,230	106,750,050	110,865,050

## BOND RATINGS

The City has utilized two different rating agencies over the years - Moody's Investor Services and Standard and Poor's. In 1989, Moody's improved the City's rating from 'A-1' to 'Aa'. The improved rating was due to "continued growth and diversification of the City's economy, strength and long-term stability of its dominant taxpayer and well maintained finances" according to the Moody's Credit Report.

In 1997 Moody's revised their rating scale and the 'Aa' rating was replaced with 'Aa2' and 'Aa3' ratings. Maplewood had the 'Aa2' rating which is the higher of the two new ratings. Only 13.7% of Moody's ratings nationwide were 'Aa2' or better in November 2005.

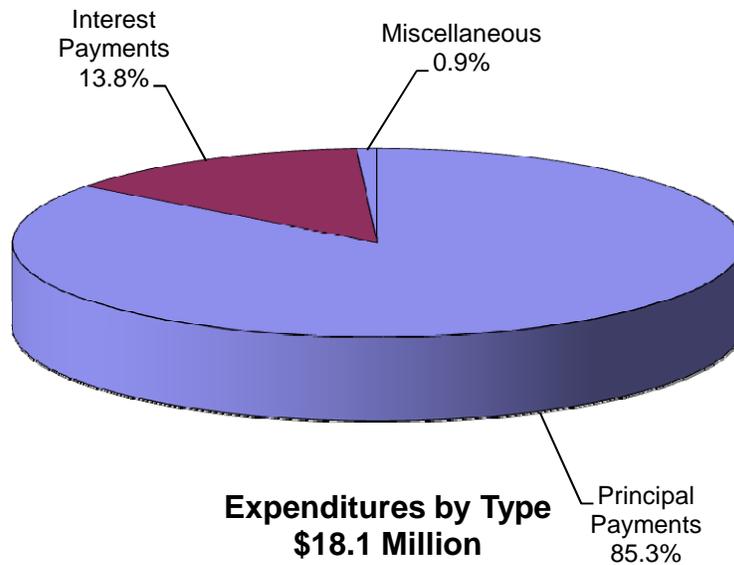
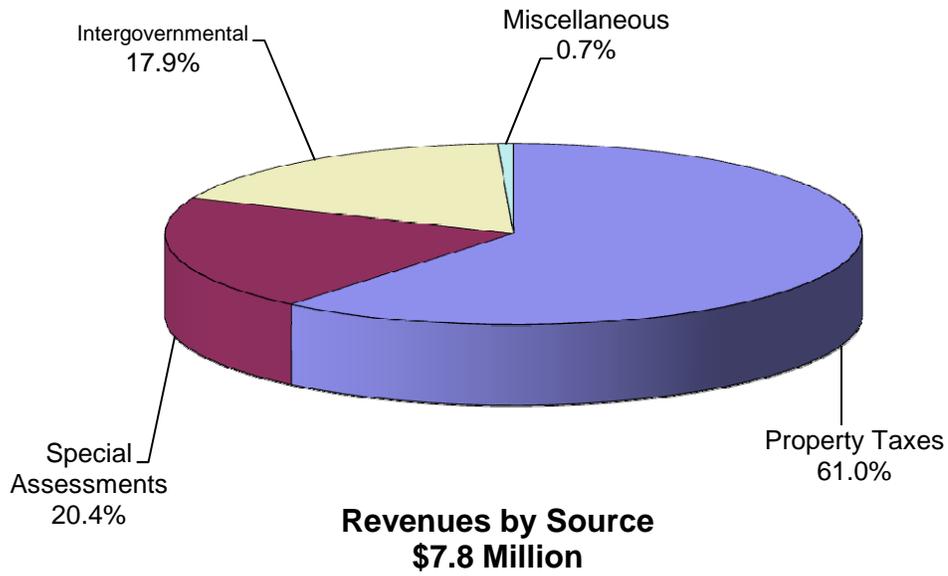
For the 2010 bond issues, the City used Standard & Poor's Ratings Services. Maplewood was assigned an 'AA+' rating with a stable outlook. The secure range scale ratings from highest to lowest are 'AAA', 'AA', 'A', and 'BBB'.

For the 2011 bond issue, the City returned to Moody's Investor Services and was assigned a rating of Aa1, which is equivalent to the AA+ assigned by Standard and Poor's. This is the second highest investment grade in the scale. Part of Moody's rationale for their decision was "stable financial operations, supported by satisfactory General Fund reserves and sound fiscal policies". The Aa1 rating was reaffirmed for the 2012 and 2013 bond issues.

For the 2014 bond issue, the City used Standard & Poor's Ratings Services. Maplewood was assigned a rating of 'AA+' with a stable outlook.

# 2015 DEBT SERVICE BUDGET

## Summary of Revenues and Expenditures



CITY OF MAPLEWOOD  
**DEBT SERVICE BUDGET**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015
			ORIGINAL BUDGET	2014 RE-EST.	
<b>Revenues:</b>					
<u>Property Taxes:</u>					
3011 Current	4,163,022	4,241,741	4,604,400	4,604,400	4,749,520
3012 Delinquent	20,228	(16,776)	-	-	-
<u>Special Assessments:</u>					
3110 Current	1,997,518	1,924,087	1,875,740	2,059,860	1,587,970
3130 Delinquent	23,062	75,326	-	-	-
3140 Deferred	814,165	826,337	-	-	-
3160 Penalties	10,527	24,093	-	-	-
3190 Deferred - County	-	19,487	-	-	-
<u>Intergovernmental Revenue:</u>					
3517 Federal grant	158,950	145,567	147,710	147,710	139,020
3521 State local government aid	-	-	530,710	-	530,710
3525 State street construction aid	540,000	540,000	890,140	1,163,110	540,000
3526 State street maintenance aid	274,413	255,006	234,930	234,930	186,370
<u>Miscellaneous Revenue:</u>					
3809 Miscellaneous	2,439	(1,931)	-	-	-
3801 Investment earnings	33,217	14,437	82,930	42,510	54,750
<b>Total revenues</b>	<b>8,037,540</b>	<b>8,047,374</b>	<b>8,366,560</b>	<b>8,252,520</b>	<b>7,788,340</b>
<b>Expenditures:</b>					
<u>Debt Service:</u>					
4810 Principal:					
Regular	6,825,000	7,552,458	7,919,670	7,919,670	7,965,540
Called bonds	-	-	1,755,000	1,755,000	7,460,000
4820 Interest	2,898,433	2,997,047	2,789,310	2,789,310	2,502,220
4840 Paying agent fees	7,259	6,821	9,030	10,210	9,890
<u>Other Charges:</u>					
4480 Fees for service	71,791	97,600	14,350	14,780	97,470
4930 Investment management fees	28,274	21,768	29,440	35,460	54,470
<b>Total expenditures</b>	<b>9,830,756</b>	<b>10,675,693</b>	<b>12,516,800</b>	<b>12,524,430</b>	<b>18,089,590</b>
<b>Excess (deficit) of revenue over expenditures</b>	<b>(1,793,216)</b>	<b>(2,628,320)</b>	<b>(4,150,240)</b>	<b>(4,271,910)</b>	<b>(10,301,250)</b>
<b>Other financing sources (uses):</b>					
Bond sale proceeds (net)	2,751,761	4,213,906	-	1,330,200	3,979,800
Transfers in (out)					
Debt Service Sub-Fund (in)	-	-	1,970,780	1,969,780	6,518,860
Debt Service Sub-Fund (out)	-	-	(1,970,780)	(1,969,780)	(6,518,860)
Public Improvement Project	-	-	-	377,490	-
Tax Abatement District	-	-	-	710,000	-
Environmental Utilitiy Fund	301,460	399,690	394,770	396,520	390,680
Recycling/Trash Fund	-	77,960	76,440	76,440	75,070
General Fund	159,876	-	-	-	-
Sewer Fund	266,930	264,710	267,570	253,470	248,900
Tax Increment Funds	364,040	439,210	499,120	786,570	595,090
St. Paul WAC Fund	41,047	45,760	45,310	45,310	44,800
<b>Net increase (decrease) in fund balance</b>	<b>2,091,898</b>	<b>2,812,917</b>	<b>(2,867,030)</b>	<b>(295,910)</b>	<b>(4,966,910)</b>
<b>Fund balance - January 1</b>	<b>10,298,222</b>	<b>12,390,120</b>	<b>14,929,857</b>	<b>15,203,036</b>	<b>14,907,126</b>
<b>Fund balance - December 31</b>	<b>12,390,120</b>	<b>15,203,036</b>	<b>12,062,827</b>	<b>14,907,126</b>	<b>9,940,216</b>

**DEBT SERVICE BUDGET  
BUDGETED CHANGES IN FUND BALANCES**

SUB- FUND NO.	BALANCE 01-01-15	REVENUES	EXPENDITURES	OTHER SOURCES & USES	BALANCE 12-31-15
336 G.O. Tax Increment Bonds - 1999B	293,278	1,560	151,780	216,420	359,478
344 G.O. Open Space Refunding Bonds - 2002D	1,982	0	0	0	1,982
347 G.O. Refunding Bonds - 2004A	22	0	0	0	22
348 G.O. Improvement Bonds - 2004B	85,942	929,380	2,893,340	1,905,000	26,982
349 G.O. Tax Abatement Bonds - 2004C	738,502	5,120	2,413,390	1,669,770	2
350 G.O. Capital Improvement Bonds - 2004D	11,114	(160)	439,420	428,460	(6)
351 G.O. State Aid Street Bonds - 2004E	233,568	331,730	2,716,800	2,151,500	(2)
353 G.O. Improvement Bonds - 2005A	715,517	74,260	1,033,910	244,130	(3)
354 G.O. Improvement Bonds 2006A	91,964	467,430	498,980	0	60,414
356 G.O. Improvement Bonds - 2007A	1,218,903	408,120	902,880	47,210	771,353
357 G.O. Improvement Bonds - 2007B	293,330	337,820	456,040	90,240	265,350
358 G.O. Bonds - 2008A	479,797	623,610	955,130	154,030	302,307
359 G.O. Improvement & Refunding Bonds - 2008B	209,089	35,050	140,590	0	103,549
360 G.O. Improvement Bonds - 2009A	146,020	463,380	517,570	0	91,830
361 G.O. Improvement Bonds - 2009B	120,237	340,890	372,920	0	88,207
362 G.O. Improvement Bonds - 2010A	1,555,856	803,760	1,294,810	134,890	1,199,696
363 G.O. Refunding Bonds - 2010B	310,452	278,920	757,630	492,710	324,452
364 G.O. Improvement Bonds - 2011A	337,944	515,510	795,640	143,970	201,784
365 G.O. Improvement Bonds - 2012A	1,507,184	379,940	685,370	195,070	1,396,824
366 G.O. State Aid Street Refunding Bonds - 2012B	2,410,685	27,390	53,270	(2,271,500)	113,305
367 G.O. Improvement Bonds - 2013A	646,327	529,740	507,270	(428,460)	240,337
368 G.O. Refunding Bonds - 2013B	1,997,313	373,730	331,690	(1,905,000)	134,353
369 G.O. Improvement Bonds - 2014A	171,900	444,290	3,440	0	612,750
370 G.O. Refunding Bonds - 2014B	1,290,000	409,770	23,560	(1,669,770)	6,440
371 G.O. Refunding Bonds - 2015A	40,200	7,100	144,160	3,735,670	3,638,810
Grand Total	14,907,126	7,788,340	18,089,590	5,334,340	9,940,216

Principal and interest payments due over the life of the City's bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
2015	14,545,537	2,490,627	17,036,164
2016	7,706,101	2,370,734	10,076,835
2017	7,527,817	2,010,050	9,537,867
2018	7,229,227	1,778,456	9,007,683
2019	6,721,288	1,559,892	8,281,180
2020	5,703,033	1,367,076	7,070,109
2021	5,479,354	1,168,327	6,647,681
2022	4,754,724	969,339	5,724,063
2023	4,608,086	795,118	5,403,204
2024	3,800,000	560,666	4,360,666
2025	2,700,000	432,353	3,132,353
2026	2,530,000	332,976	2,862,976
2027	1,730,000	248,150	1,978,150
2028	1,450,000	196,088	1,646,088
2029	1,320,000	150,900	1,470,900
2030	1,240,000	107,213	1,347,213
2031	885,000	63,150	948,150
2032	655,000	34,300	689,300
2033	175,000	19,075	194,075
2034	180,000	12,950	192,950
2035	190,000	6,650	196,650
TOTAL	<u>81,130,167</u>	<u>16,674,090</u>	<u>97,804,257</u>

53.9% of the principal is due within 5 years and 83.9% of the principal is due within 10 years.  
Does not include information on the 2015A Refunding Bonds which are anticipated to be issued in January 2015.



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## **BUDGET PROCESS**

### **BUDGET PREPARATION**

The budget is a financial plan to provide city services and accomplish city goals. The budget is for the calendar year which is the city's fiscal year. Preparation of the budget begins in March of each year in the Finance Department. Financial projections for the debt service portion of the budget are prepared for existing bond issues. As a result of this process the property tax levy for debt service is determined.

In April, the Finance Department prepares wage and benefit estimates for the next year assuming that no new positions will be added. Also, operating budget worksheets and budget preparation instructions are prepared for department heads. The operating budget worksheets include guideline budget request amounts for each expenditure account that are calculated using the original budget for the current year with an inflation adjustment for the next year.

In May, the City Manager and Finance Director together meet with department heads individually to discuss department objectives and performance indicators that will be included in the operating portion of the budget. The relationship of department objectives to the city's strategic plan is closely scrutinized. Also during May, the Finance Department starts to prepare revenue estimates for the current and upcoming year.

The capital improvement portion of the budget is prepared in June based on the five-year capital improvement plan. Also during June, department heads submit their operating budget requests to the City Manager and Finance Director. The Finance Director prepares a listing of recommended tentative revisions to department requests based upon an in-depth review of the requests.

In July, the Finance Director prepares a preliminary report on next year's budget for review and discussion with the City Manager and department heads. Then the City Manager and Finance Director together meet with department heads individually to discuss the final revisions to their budget requests. The Finance Department prepares the proposed budget booklet and it is distributed to the City Council in August.

### **BUDGET REVIEW BY CITY COUNCIL**

During August special Council meetings are held to review the budget. In September, the City Council approves a proposed property tax levy for the budget and schedules public hearing dates. This information is sent to Ramsey County for notices that are prepared. The tax levy approved can be reduced when the budget is adopted but it cannot be increased.

Ramsey County mails a notice to each property owner in November. The notice indicates the proposed property tax bill for the next year with a breakdown between the portions for the county, city, school district and miscellaneous taxing districts. The notice also indicates the dates and locations for budget and tax hearings that will be held by each taxing district.

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## **BUDGET PROCESS**

### **BUDGET ADOPTION**

In December the City Council holds a public hearing on the budget and tax levy. At the public hearing the budget and tax levy can be reduced and must be adopted. Information on the adopted levy is sent to Ramsey County for preparation of property tax bills.

### **BUDGET CALENDAR**

March – Financial projections for the debt service portion of the budget are prepared for existing bond issues.

April – Finance Department prepares wage and benefit estimates, operating budget worksheets and budget preparation instructions

May – Meetings held with department heads to discuss department objectives and performance indicators that will be included in the operating portion of the budget.

June – Capital improvement portion of the budget is prepared and department heads submit their operating budget requests.

July – Major budget items are prioritized, final revisions to budget requests are made and the Finance Department prepares the proposed budget booklet.

August – Proposed budget booklet is distributed to the City Council. Press release on the budget is issued and special Council meetings to review are scheduled.

September – City Council approves a proposed property tax levy for the budget and schedules public hearing dates.

November – Ramsey County mails a notice to each property owner that indicates the proposed property tax bill for the next year with dates and locations for budget and tax hearings that will be held by each taxing district.

December – City Council holds a public hearing on the budget and tax levy. At the public hearing the budget and tax levy can be modified and must be adopted.

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## **FINANCIAL POLICIES AND PROCEDURES**

### **BASIS OF ACCOUNTING/BUDGETING**

The modified accrual basis was used for the budgets for most of the funds in the budget. Under this basis, revenues are recognized in the accounting period that they become available and measurable. Expenditures are recognized in the accounting period in which the liability is incurred, if measurable. The accrual basis was used for the budgets of the enterprise and internal service funds in the Operating Budget. Under this basis, revenues are recognized in the accounting period that they are earned and measurable; expenses are recognized in the accounting period that they are incurred, if measurable. The basis of budgeting is the same as the basis of accounting.

### **BALANCED BUDGET**

The annual operating budget shall be prepared such that current revenues plus net operating transfers and one-time use of excess reserves will be sufficient to support budgeted expenditures. One-time revenues or drawdown of excess reserves will not be used to fund on-going expenditures. These one-time funding sources shall only be used to fund capital improvements, capital equipment, or other one-time expenditures.

### **BUDGETARY CONTROL**

The legal level of budgetary control is at the department level in the General Fund and at the fund level in all other funds.

The City legally adopts annual budgets for the General Fund and the Recreation Programs Special Revenue Fund. The City also adopts annual budgets for the Special Revenue, Debt Service and Capital Project Funds which are prepared on the modified accrual basis of accounting, except for the Federal Grant and State Grant Funds. Budgets were not adopted for these funds in 2015 and therefore, individual budget schedules are not presented. The budgets adopted for the Special Revenue and Capital Project Funds indicate the amount that can be expended by fund based upon detailed budget estimates for individual expenditure accounts. The General Fund budget is by department and the budget for the Debt Service fund is adopted as totals for all bond issues. Budgets are also adopted as needed to calculate user charges for the Enterprise and Internal Service Funds and to determine debt service tax levies.

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# FINANCIAL POLICIES AND PROCEDURES

## BUDGET AMENDMENT PROCESS

Budget appropriations are by department total within the General Fund rather than by line item (i.e., account). Budget changes that involve the transfer of appropriations among accounts only require the approval of the City Manager or his/her designee. Council approval is required for budget changes that involve a transfer of appropriations between funds or from contingency accounts. The budget changes can be made at any Council meeting.

For budget changes that can be approved by the City Manager or designee, the procedure involves the appropriate department head completing a budget transfer request form on which the following is indicated: budget transfer amount, accounts involved, purpose, justification, date approved by department head, and department head initials. This form is submitted to the Finance Director for review. Upon approval by the Finance Director, a copy of the form is given to the department head.

## FINANCIAL POLICIES

### **Objectives**

The objectives of this Financial Policy are:

- To provide both short term and long term future financial stability by ensuring adequate funding for providing services needed by the community;
- To protect the City council's policy-making ability by ensuring that important policy decisions are not dictated by financial problems or emergencies to prevent financial difficulties in the future;
- To provide sound principles to guide the decisions of the City Council and management;
- To employ revenue policies which prevent undue or unbalanced reliance on certain revenues, distribute the cost of municipal services fairly, and provide adequate funding to operate desired programs;
- To provide essential public facilities and prevent deterioration of the City's public facilities and infrastructure;
- To protect and enhance the City's credit rating and prevent default on any municipal debt;
- To create a document that staff and Council members can refer to during financial planning, budget preparation and other financial management issues.

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## FINANCIAL POLICIES AND PROCEDURES

### Accounting, Budgeting and Financial Planning

1. The Annual Operating Budget shall be prepared such that current revenues plus net operating transfers and one-time use of excess reserves will be sufficient to support budgeted expenditures.
2. One-time revenues or drawdown of excess reserves will not be used to fund on-going expenditures. These one-time funding sources shall only be used to fund capital improvements, capital equipment or other one-time expenditures.
3. Charges for services and other revenues will be examined annually during the budget process and adjusted as deemed necessary to respond to cost increases or any other changing circumstances.
4. The City shall annually submit the Budget to the Government Finance Officers Association (GFOA) for the purpose of earning the Distinguished Budget Presentation Award.
5. The City shall annually submit the Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for the purpose of earning the Certificate of Achievement for Excellence in Financial Reporting.
6. The City's CAFR and annual Budget shall be made available to citizens and the general public upon request and available on the City's website. The City shall strive to maintain full transparency and accountability of all of its financial resources and assets.
7. The City will establish and maintain accounting practices that conform to generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.
8. An independent certified public accounting firm will perform an annual audit and a CAFR shall be issued no later than six months following year-end.

### Revenue Management

It is essential to responsibly manage the City's revenue sources to provide maximum service value to the community. The most important revenue policy guidelines established by the City Council are for the two major sources of city revenue: property taxes and fees/charges.

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## FINANCIAL POLICIES AND PROCEDURES

### A. Property Taxes

- When possible, property tax increases should accommodate incremental adjustments. Further, when discussing property taxes, the City should simultaneously explore other revenue and expenditure alternatives that will maximize the City's future financial flexibility and ability to provide services. This may include considering options such as debt management, fees and charges, cost allocation, use of reserves, and expenditure cuts.

Possible factors for considering an increase in property tax include:

- Maintenance of City services.
- Long-term protection of the City's infrastructure
- Meeting legal mandates imposed by outside agencies.
- Maintaining adequate fund balance and reserve funds sufficient to maintain or improve the City's bond rating.
- Funding City development and redevelopment projects that will clearly result in future tax base increases. The expenditures of development and redevelopment funds must be in accordance with a defined strategy as shown in the City's Comprehensive Plan, Capital Improvement Program and other Council documents.

Property tax increases to meet other purposes will be based on the following criteria:

- A clear expression of community need.
- The existence of community partnerships willing to share resources.

### B. Service Fees and Charges

The City will consider service fees and charges wherever appropriate for the twin purposes of keeping the property tax rate at a minimum and to fairly allocate the full cost of services to the users of those services. Service fees and charges broaden the base to include tax exempt properties, which still have municipal costs associated with the property. Specifically, the City may:

- Establish utility rates sufficient to fund both the operating costs and the long-term depreciation and replacement of the utility systems.
- As part of the City's enterprise effort, evaluate City services and pursue actions to accomplish the following:
  - Find community based partners to share in service delivery.
  - Make services financially self supporting or, when possible, profitable.

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## FINANCIAL POLICIES AND PROCEDURES

- Annually review City services and identify those for which charging user fees are appropriate. These services will be identified as enterprise services and a policy for establishing fees will be set for each. Included as part of this process may be a market analysis that compares our fees to comparable market cities.
- Identify some enterprise services as entrepreneurial in nature. The intent of entrepreneurial services will be to maximize revenues to the extent the market allows.
- Waive or offer reduced fees to youth, seniors, community service groups, and other special population groups identified by the Council as requiring preferential consideration based on policy goals.

### C. Non-recurring Revenues

Several revenue sources, such as intergovernmental transfers, one-time grants, court fines and other non-recurring revenues are outside of direct City control and must be relied upon conservatively. The City Manager and Finance Director shall insure that the budget preparation process includes an evaluation of all major non-recurring revenues, in order to minimize reliance on unpredictable revenues for on-going operating costs.

### Fund Reserves

The City's fund reserves are primarily based on the timing of property tax payments. The first significant payment of property taxes in each year is received in June.

1. **General Fund** - The City's unreserved fund balance in the General Fund shall be maintained at a minimum level of 36.1% of annual general fund revenues with a goal of achieving 40.0%.
2. **Special Revenue Funds** – Temporary deficits in these funds will be financed by loans from other funds with an interest rate equal to the average rate earned on city investments.
3. **Debt Service Funds** - The City's fund balance in the Debt Service fund shall be at a minimum level of 50% of annual debt service expenditures. Because the majority of annual debt service is paid on February 1 and August 1 of each year, funds must be on hand for payment of February 1 debt service.
4. **Capital Improvement and Project Improvement Funds** – The fund balances in these funds within the Capital Improvement Budget vary annually based upon the timing of construction projects. Normally the year-end fund

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## FINANCIAL POLICIES AND PROCEDURES

balance is positive except for the Public Improvement Projects Funds which may have a temporary deficit pending the issuance of public improvement bonds.

5. **Enterprise Funds** – These funds are operated as in a for-profit business. The focus of enterprise funds, with the exception of the Community Center Operations Fund is on maintaining positive cash balances. Rates and fees in these funds will be analyzed annually for a five year period so as to provide for level rate changes with a target of achieving/maintaining positive cash balances equal to 30 days (8.3%) of budgeted expenditures.
6. **Internal Service Funds** – These funds are used to allocate common costs among the various funds and programs of the city. Deficits and surpluses are allowed however the goal is to maintain reserves at 10% of budgeted expenditures.

### Property Tax Supported Debt

1. The ratio of debt service fund levies combined with capital expenditure levies to total levies shall be targeted to maintain a level in the range of 15 - 25%. This policy will help to ensure that the city is always maintaining its infrastructure, either through use of debt or current funding.

### Environmental Utility Fund

1. The City will operate the Environmental Utility Fund as an enterprise fund with rates and charges supporting the full costs of all expenses and operations.
2. The City shall conduct a rate review of Environmental Utility charges every year. The rates will be set, subject to final City Council approval, to cover the required costs of the City's stormwater management program and necessary drainage improvements.
3. The City's goal is to maintain working capital equal to a minimum of 30 days (8.3%) of the annual expenses. Revenues collected that would bring the reserve in excess of a 60-day level (16.7%) will be used for one-time expenditures.

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## FINANCIAL POLICIES AND PROCEDURES

### Debt Management

1. Debt financing which includes general obligation bonds, permanent improvement bonds, revenue bonds, certificates of obligation, lease/purchase agreements and other obligations allowed under Minnesota law shall be used to acquire or construct land and improvements that cannot be funded by current revenues. The term of debt shall not exceed the expected useful life of the capital asset being financed.
2. Each year the City will adopt a capital improvement plan. The plan will recommend specific funding of projects for the following five fiscal years.
3. The City is committed to providing continuing disclosure to certain financial and operating data and material event notices as required by Securities and Exchange Commission (SEC) Rule 15c2-12. The Finance Department shall be responsible for the preparation of all disclosure documents and releases required under Rule 15c2-12.
4. The City shall use a competitive bidding process for the sale of debt unless the use of a negotiated process is warranted due to adverse market conditions, such as a high degree of volatility in the bond market, market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on the true interest cost (TIC) basis.
5. The city welcomes ideas and proposals from investment bankers and will seek to give first consideration to those firms that submit unique and innovative ideas that benefit the City. Unsolicited proposals should be submitted to the City's Finance Department and the City's Financial Advisor.
6. An advance or current refunding of outstanding debt shall only be considered when present value savings of at least 3.50% of the principal amount of the refunded bonds are produced, unless a debt restructuring or bond covenant revisions are necessary. Savings from refundings will be distributed evenly over the life of the refunded bonds unless special circumstances warrant another savings structure.

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## FINANCIAL POLICIES AND PROCEDURES

### Investments

1. Investments shall be made in conformance with the City's Investment Policy, with the primary objectives of :
  - a) Safety – preservation of capital in the investment portfolio;
  - b) Liquidity – portfolio remain sufficiently liquid to meet operating requirements; and
  - c) Yield – attain a market rate of return taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to safety and liquidity objectives described above.

### Grants

1. The City will aggressively pursue all available grant opportunities. Each grant shall be evaluated on the long-term financial impact to the City. The City will only accept grants for one-time or capital items or when the continued funding of the program can be incorporated into the City's future budgets.
2. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gifts and donations shall be managed and expended according to the wishes and instructions of the donor.

### Retirement Funds

1. All retirement funds will be examined annually to ensure that adequate balances and funding progress are maintained.

### Risk Management

1. The City will maintain a risk management program that will minimize the impact of legal liabilities, natural disasters or other emergencies through the following activities:
  - a) Loss prevention – prevent losses where possible
  - b) Loss control – reduce or mitigate losses
  - c) Loss financing – provide a means to finance losses
  - d) Loss information management – collect and analyze data to make prudent prevention, control and financing decisions

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## FINANCIAL POLICIES AND PROCEDURES

2. The City will review and analyze all areas of risk in order to, whenever possible, avoid and reduce risks or transfer risks to other entities. Of the risks that must be retained, it shall be the policy to fund the risks which the City can afford and transfer all other risks to insurers.
3. The City will maintain an active safety committee comprised of City employees.
4. The City will periodically conduct educational safety and risk avoidance programs within its various divisions.
5. The City will, on an ongoing basis, analyze the feasibility of self funding and other cooperative funding options in lieu of purchasing outside insurance in order to provide the best coverage at the most economical cost.
6. Staff will report to the Council, annually on the result of the City's risk management program for the preceding year.

### **Economic Development Authority**

The Economic Development Authority (EDA) was created by the City Council. The City Council acted to appoint the members of the City council to serve as the Board of Commissioners. Under Minnesota Statutes Chapter 469-Economic Development, cities are permitted to establish an EDA.

Among the EDA powers in Minnesota law is the authority to levy a tax up to 0.01813 percent of taxable market value in the City. Approval of the City Council is required before the EDA may levy the tax. The Revenue Management Policy of the City, as included in this Financial Management Plan, sets policy for when a tax levy may be considered. The EDA is subject to the statutory levy limits, except for a debt levy.

This policy section sets policy for the "amount" of tax levy that will be considered for the EDA.

### **Funding**

The EDA, with approval by the City Council, shall annually appropriate money to the EDA from a tax levy or other available source. The appropriation can be equivalent to the "maximum" that could be provided by a tax levy for economic development purposes. The annual tax levy shall be set based on the amount needed when combined with other available sources achieves the funding level set by this policy.

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## FINANCIAL POLICIES AND PROCEDURES

To provide other sources (non-tax) of funding to the EDA, the City Council shall annually review the fund balance in the General Fund to determine whether sufficient unreserved fund balance is available for transfer from the General Fund to the EDA. The decision on transfer of funds shall be made at the time the annual EDA tax levy is established. If other sources of revenue are not available, the EDA may set the tax levy at the maximum allowed.

### **Procedure for Using Funds**

Expenditures may be made from the EDA based on the following criteria:

1. The EDA appropriates the funds as part of the annual budget, or
2. The EDA authorizes an amendment to the EDA budget outside of the annual appropriation process.



# MAPLEWOOD

*Together We Can*

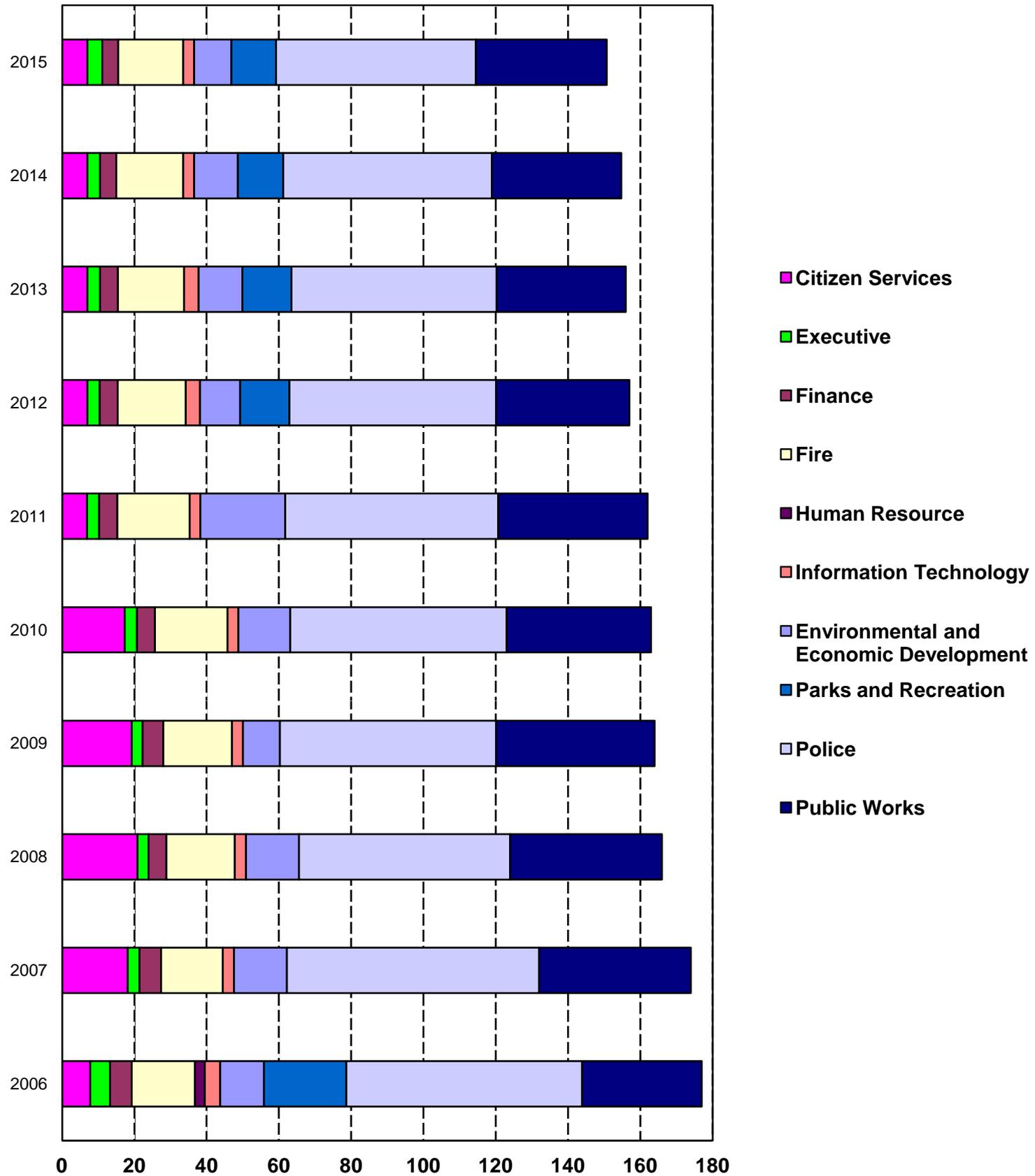
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# SUMMARY OF PERSONNEL

## BUDGETED FULL-TIME REGULAR EMPLOYEES

### By Department

#### 2006-2015



## SUMMARY OF PERSONNEL BUDGETED FULL-TIME REGULAR EMPLOYEES

By Department and Fund  
2006-2015

By Department:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Citizen Services	7.75	18.20	20.90	19.30	17.30	6.90	7.00	7.00	7.00	7.00
Executive	5.54	3.20	3.00	3.00	3.40	3.40	3.40	3.50	3.50	4.10
Finance	6.00	6.00	5.00	5.75	5.00	5.00	5.00	5.00	4.50	4.42
Fire	17.50	17.09	18.89	19.00	20.10	20.00	18.80	18.30	18.55	18.00
Human Resource	2.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information Technology	4.25	3.10	3.10	3.00	3.00	3.00	4.00	4.00	3.00	3.00
Environmental and Economic Development	12.10	14.66	14.66	10.20	14.35	23.43	11.10	12.10	12.10	10.35
Parks and Recreation	22.76	0.00	0.00	0.00	0.00	0.00	13.60	13.60	12.60	12.30
Police	65.20	69.80	58.40	59.80	59.90	59.00	57.20	56.70	57.70	55.33
Public Works	33.15	41.95	42.05	43.95	39.95	41.27	36.90	35.80	35.80	36.25
Totals	<b>177.00</b>	<b>174.00</b>	<b>166.00</b>	<b>164.00</b>	<b>163.00</b>	<b>162.00</b>	<b>157.00</b>	<b>156.00</b>	<b>154.75</b>	<b>150.75</b>

By Fund:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund	135.84	132.29	124.27	125.32	122.80	118.00	114.00	114.00	114.70	111.20
Information Technology Fund	4.25	3.10	3.10	3.00	3.00	3.00	4.00	4.00	3.00	3.00
Rec. Programs Fund	4.10	3.60	3.38	2.88	2.00	3.50	3.30	2.95	2.95	3.00
Community Center Fund	6.81	7.60	8.00	7.50	8.40	8.40	7.80	8.05	6.95	6.60
Environmental Utility Fund	5.55	6.50	6.50	5.60	6.00	7.75	7.55	7.20	7.20	7.35
Ambulance Service Fund	10.70	11.71	11.25	10.40	11.35	11.50	11.05	10.30	10.45	10.00
Recycling Fund	0.25	0.35	0.40	0.40	0.60	0.80	0.60	1.00	1.00	0.40
Sewer Fund	6.25	5.60	5.90	5.80	5.60	5.80	5.45	5.30	5.30	5.70
Fleet Management Fund	3.25	3.25	3.20	3.10	3.25	3.25	3.25	3.20	3.20	3.50
Totals	<b>177.00</b>	<b>174.00</b>	<b>166.00</b>	<b>164.00</b>	<b>163.00</b>	<b>162.00</b>	<b>157.00</b>	<b>156.00</b>	<b>154.75</b>	<b>150.75</b>

**LISTING OF PERSONNEL POSITIONS  
BUDGETED FULL-TIME REGULAR EMPLOYEES  
2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>CITIZEN SERVICES DEPARTMENT</u></b>					
101-301	Administration:				
	Citizen Services Director	1.00	1.00	1.00	1.00
	Citizen Services Supervisor	1.00	1.00	1.00	1.00
	Business Licensing Specialist	1.00	1.00	1.00	1.00
	Licensing Specialist	0.20	0.20	1.20	1.20
101-303	Deputy Registrar:				
	Licensing Specialist	2.80	2.80	1.80	1.80
	Lead Licensing Specialist	1.00	1.00	1.00	1.00
Citizen Services Department Total		<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
<b><u>EXECUTIVE DEPARTMENT</u></b>					
101-102	Executive:				
	City Manager	1.00	1.00	1.00	1.00
	Assistant City Manager	0.40	0.50	0.50	0.50
	Sr. Administrative Assistant	0.50	0.50	0.50	0.75
101-116	HR Administration:				
	Human Resource Coordinator	1.00	1.00	1.00	1.00
	Human Resource Assistant	-	-	-	0.60
	Sr. Administrative Assistant	0.50	0.50	0.50	0.25
Executive Department Total		<u>3.40</u>	<u>3.50</u>	<u>3.50</u>	<u>4.10</u>
<b><u>FINANCE DEPARTMENT</u></b>					
101-202	Accounting:				
	Assistant Finance Manager	1.00	1.00	1.00	-
	Accounting Supervisor	-	-	-	1.00
	Accounting Technician	1.00	1.50	1.00	1.25
	Payroll Coordinator	1.00	1.00	1.00	0.67
101-201	Administration:				
	Finance Director	1.00	1.00	1.00	1.00
	Administrative Assistant	1.00	0.50	0.50	0.50
Finance Department Total		<u>5.00</u>	<u>5.00</u>	<u>4.50</u>	<u>4.42</u>

**LISTING OF PERSONNEL POSITIONS  
BUDGETED FULL-TIME REGULAR EMPLOYEES  
2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>FIRE DEPARTMENT</u></b>					
101-411	Administration:				
	Fire Chief	0.75	0.75	0.75	0.75
	Assistant Fire Chief/Fire Marshal	0.50	0.50	0.50	0.50
	Asst Fire Chief/EMS Coordinator	-	0.25	0.25	0.25
101-405	Fire Prevention:				
	Assistant Fire Chief/Fire Marshal	0.50	0.50	0.50	0.50
101-404	Fire Suppression:				
	Captain	1.20	1.20	1.20	1.20
	Firefighter	4.80	4.80	4.90	4.80
606-403	Emergency Medical Services:				
	Fire Chief	0.25	0.25	0.25	0.25
	Captain	1.80	1.80	1.80	1.80
	Sergeant	0.30	0.10	0.10	-
	Asst Fire Chief/EMS Coordinator	1.00	0.75	0.75	0.75
	Police Officer/Paramedic	0.50	0.20	0.20	-
	Firefighter/Paramedic	7.20	7.20	7.35	7.20
	Fire Department Total	18.80	18.30	18.55	18.00
<b><u>INFORMATION TECHNOLOGY DEPARTMENT</u></b>					
703-118	Information Technology Services:				
	IT Director	1.00	1.00	1.00	1.00
	IT/Network Analyst	1.00	1.00	1.00	1.00
	IT Technician	1.00	1.00	-	-
	GIS Analyst	1.00	1.00	1.00	1.00
	Information Technology Department Total	4.00	4.00	3.00	3.00

**LISTING OF PERSONNEL POSITIONS  
BUDGETED FULL-TIME REGULAR EMPLOYEES  
2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>ENVIRONMENTAL AND ECONOMIC DEVELOPMENT DEPARTMENT</u></b>					
101-701	Administration:				
	Environmental & Economic Development Director	0.20	0.25	0.25	0.35
	Administrative Assistant	1.00	1.00	1.00	1.00
	Admin Operations Supervisor	-	-	-	0.15
	Office Specialist	1.00	1.00	1.00	1.00
	Human Resource Assistant	-	-	-	0.40
101-703	Building Inspections:				
	Building Official	0.75	0.60	0.60	0.90
	Assistant Building Official	0.80	0.90	0.90	-
	Building Inspector	1.50	1.50	1.50	2.00
	Senior Engineering Technician	0.45	0.45	0.45	0.30
101-707	Code Enforcement				
	Building Official	0.25	0.40	0.40	-
	Building Inspector	0.50	0.50	0.50	-
	Environmental/Code Specialist	-	-	-	0.75
	Recycling Coordinator	-	0.20	0.20	-
101-702	Planning:				
	Senior Planner	1.00	1.00	1.00	-
	Planner	1.00	1.00	1.00	1.00
604-702	EU Planning:				
	Environmental & Economic Development Director	0.10	0.25	0.25	0.15
	Assistant Building Official	0.20	0.10	0.10	-
	Senior Engineering Technician	0.45	0.45	0.45	0.30
	Environmental Planner	0.60	0.60	0.60	0.60
	Natural Resources Coordinator	0.70	0.70	0.70	0.70
	Building Official	-	-	-	0.10
	Environmental/Code Specialist	-	-	-	0.25
	Recycling Coordinator	-	0.20	0.20	-
605-706	Recycling				
	Chief Building Engineer	0.10	-	-	-
	Building Maintenance Worker	0.10	-	-	-
	Environmental Planner	0.40	0.40	0.40	0.40
	Recycling Coordinator	-	0.60	0.60	-
Environmental and Economic Development Department Total		11.10	12.10	12.10	10.35

**PARKS & RECREATION DEPARTMENT**

101-601	Administration:				
	Parks & Recreation Director	0.40	0.40	0.50	0.50
	Parks and Recreation Manager	0.30	0.40	0.40	0.40
	Office Specialist	0.50	0.50	0.50	0.50
604-604	Environmental Utility/Nature Center:				
	Lead Naturalist	0.55	0.55	0.55	0.55
101-604	Nature Center:				
	Lead Naturalist	0.45	0.45	0.45	0.45
101-605	Open Space				

**LISTING OF PERSONNEL POSITIONS**  
**BUDGETED FULL-TIME REGULAR EMPLOYEES**  
**2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	Natural Resources Coordinator	0.30	0.30	0.30	0.30
206-603	Recreation Programs:				
	Parks & Recreation Director	0.10	0.10	0.10	0.15
	Recreation Manager	1.00	1.00	1.00	1.00
	Parks Manager	0.70	0.60	0.60	0.60
	Recreation Coordinator	1.00	0.75	0.75	0.75
	Office Specialist	0.50	0.50	0.50	0.50
602-611	Community Center Administration:				
	Parks & Recreation Director	0.50	0.50	0.40	0.35
	Member Services Supervisor	1.00	1.00	1.00	1.00
	Banquet Events Manager	1.00	1.00	-	-
	Recreation Coordinator	-	0.25	0.25	0.25
	Community Center Operations Manager	-	-	-	0.70
602-614	Community Center Building Maintenance:				
	Chief Building Engineer	0.30	0.30	0.30	-
	Lead Building Custodian	1.00	1.00	1.00	2.00
	Facility Technician	1.00	1.00	1.00	1.00
	Building Custodian	1.00	1.00	1.00	-
602-612	Community Center Recreation Activities:				
	Fitness Supervisor	1.00	1.00	1.00	1.00
	Community Center Operations Manager	-	-	-	0.30
	Aquatics Program Supervisor	1.00	1.00	1.00	-
	Parks & Recreation Department Total	<u>13.60</u>	<u>13.60</u>	<u>12.60</u>	<u>12.30</u>

**POLICE DEPARTMENT**

101-401	Administration:				
	Police Chief	1.00	1.00	1.00	1.00
	Deputy Police Chief	1.00	1.00	1.00	-
	Commander	-	-	-	2.00
	Administrative Assistant	1.00	1.00	1.00	-
	Police Records Specialist	3.00	3.00	3.00	3.00
101-409	Investigations				
	Lieutenant	1.00	1.00	1.00	-
	Police Officer	7.90	7.00	7.00	6.00
	Technical Assistant	1.00	1.00	1.00	-
101-402	Police Services:				
	Lieutenant	2.00	2.00	2.00	1.00
	Sergeant	6.70	6.90	6.90	7.00
	Police Officer	32.60	32.80	32.80	34.00
	Analyst	-	-	-	0.33
	IT Technician	-	-	1.00	1.00
	Police Department Total	<u>57.20</u>	<u>56.70</u>	<u>57.70</u>	<u>55.33</u>

**LISTING OF PERSONNEL POSITIONS  
BUDGETED FULL-TIME REGULAR EMPLOYEES  
2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>PUBLIC WORKS DEPARTMENT</u></b>					
101-115	Building Operations:				
	Chief Building Engineer	0.60	0.70	0.70	-
	Building Maintenance Supervisor	-	-	-	0.70
	Facility Technician	1.00	1.00	1.00	1.00
	Building Maintenance Worker	0.90	1.00	1.00	1.00
101-501	Administration:				
	Public Works Director	0.20	0.20	0.20	0.20
	Administrative Assistant	0.50	0.50	0.50	-
	Admin Operations Supervisor	-	-	-	0.65
	Office Specialist	-	-	-	0.40
101-503	Engineering:				
	Public Works Director	-	0.20	0.20	0.20
	Deputy Public Works Dir./City Engineer	0.30	-	-	-
	Assistant City Engineer	1.00	0.80	0.80	0.70
	Civil Engineer II	0.75	0.80	0.80	0.80
	Senior Engineering Technician	3.10	2.10	2.10	2.90
	Engineering Technician	2.00	2.00	2.00	-
702-509	Fleet Management				
	Superintendent	0.25	0.20	0.20	0.20
	Crew Chief	1.00	1.00	1.00	1.00
	VEM Technician	-	-	-	1.00
	Heavy Equipment Mechanic	2.00	2.00	2.00	1.00
	Building Maintenance Supervisor	-	-	-	0.10
	Office Specialist	-	-	-	0.20
101-516	Forestry				
	Crew Chief	-	0.35	0.35	0.35
	Maintenance Worker	-	0.25	0.25	0.65
	Maintenance Trainee	-	0.90	0.90	0.50
	Office Specialist	-	-	-	0.15
101-602	Park Maintenance:				
	Superintendent	-	0.15	0.15	0.15
	Crew Chief	1.00	0.90	0.90	0.90
	Maintenance Worker	5.00	3.00	3.00	3.80
	Maintenance Trainee	-	1.60	1.60	0.80
601-508	Sanitary Sewer Operations:				
	Public Works Director	0.10	0.30	0.30	0.30
	Deputy Public Works Dir./City Engineer	0.35	-	-	-
	Assistant City Engineer	-	0.10	0.10	0.10
	Superintendent	0.75	0.65	0.65	0.65
	Crew Chief	1.00	1.00	1.00	1.00
	Maintenance Worker	3.00	1.00	1.00	3.00
	Maintenance Trainee	-	2.00	2.00	-
	Administrative Assistant	0.25	0.25	0.25	-
	Admin Operations Supervisor	-	-	-	0.10
	Office Specialist	-	-	-	0.25
	Building Maintenance Supervisor	-	-	-	0.10
	Senior Engineering Technician	-	-	-	0.20

**LISTING OF PERSONNEL POSITIONS**  
**BUDGETED FULL-TIME REGULAR EMPLOYEES**  
**2012-2015**

<u>CODE</u>		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
101-514	Snow and Ice Control:				
	Superintendent	0.20	0.20	0.20	0.20
	Crew Chief	0.40	0.40	0.40	0.40
	Maintenance Worker	1.60	1.40	1.40	1.40
604-512	Storm Sewer Maintenance:				
	Public Works Director	-	0.30	0.30	0.30
	Deputy Public Works Dir./City Engineer	0.35	-	-	-
	Assistant City Engineer	-	0.10	0.10	0.20
	Administrative Assistant	0.25	0.25	0.25	-
	Admin Operations Supervisor	-	-	-	0.10
	Superintendent	0.15	0.15	0.15	0.15
	Crew Chief	0.80	0.80	0.80	0.80
	Maintenance Worker	2.00	1.60	1.60	1.60
	Civil Engineer	0.25	0.20	0.20	0.20
	Building Maintenance Supervisor	-	-	-	0.10
	Senior Engineering Technician	-	-	-	0.30
101-502	Street Maintenance:				
	Superintendent	0.50	0.50	0.50	0.50
	Crew Chief	0.60	0.40	0.40	0.40
	Maintenance Worker	3.60	3.10	3.10	3.10
	Maintenance Trainee	-	0.50	0.50	0.50
604-513	Street Sweeping:				
	Superintendent	0.15	0.15	0.15	0.15
	Crew Chief	0.20	0.15	0.15	0.15
	Maintenance Worker	0.80	0.65	0.65	0.65
Public Works Department Total		<u>36.90</u>	<u>35.80</u>	<u>35.80</u>	<u>36.25</u>
<b>TOTALS - ALL DEPARTMENTS</b>		<b>157.00</b>	<b>156.00</b>	<b>154.75</b>	<b>150.75</b>

CITY OF MAPLEWOOD  
EMPLOYEE BENEFITS FUND (701)

This fund accounts for employee fringe benefit expenses and provides a reserve to finance accumulated leave benefits and severance pay. These operating expenses are used as a basis to determine amounts to be charged to departments for leave, retirement, and insurance benefits. The charges are levied as a percentage of the employees' gross pay with average rates used for all employees.

The 2015 estimate for leave benefits is based upon estimated leave hours and projected 2015 pay rates. The estimate for retirement benefits is based on projected 2015 pay rates and employer required contribution rates. Insurance benefits expense for 2015 is based upon an estimated 10% increase in health insurance premium rates and projected 2015 pay rates.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014		2015 ESTIMATE
			ORIGINAL BUDGET	2014 RE-EST.	
<u>Operating revenues:</u>					
3833	1,750,656	1,773,468	1,987,810	1,987,810	1,724,910
3834	2,250,468	2,176,344	2,250,170	2,250,170	2,368,490
3835	2,704,056	2,736,024	2,640,730	2,640,730	2,742,240
Total revenues	6,705,180	6,685,836	6,878,710	6,878,710	6,835,640
<u>Operating expenses:</u>					
Early retirement pay	-	-	-	-	-
Leave benefits	1,842,212	1,790,175	2,035,000	1,844,500	1,870,000
Retirement benefits	2,234,257	2,270,975	2,300,000	2,381,000	2,550,000
Insurance benefits	2,436,332	2,499,709	2,706,000	2,545,600	2,940,000
Opeb	(428,247)	-	-	-	-
Miscellaneous service charges	-	3,450	1,500	15,000	-
Total expenses	6,084,554	6,564,308	7,042,500	6,786,100	7,360,000
Operating income (loss)	620,626	121,528	(163,790)	92,610	(524,360)
<u>Nonoperating revenues (expenses):</u>					
3530	32,410	32,410	32,410	32,410	32,410
3801	7,470	2,685	5,200	11,400	5,200
4930	(7,735)	(7,134)	(4,200)	(8,500)	(4,200)
Total nonoperating revenues (expenses)	32,145	27,961	33,410	35,310	33,410
Change in net assets	652,771	149,489	(130,380)	127,920	(490,950)
Net assets - January 1	(269,096)	383,676	323,566	533,165	661,085
Net assets - December 31	383,676	533,165	193,186	661,085	170,135

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014		2015 ESTIMATE
			ORIGINAL BUDGET	2014 RE-EST.	
Net income (loss) before contributions and transfers	652,771	149,489	(130,380)	127,920	(490,950)
Change in current assets	(285)	(12,156)	-	-	-
Change in current liabilities	(295,029)	(4,692)	-	-	-
Net increase (decrease) in cash	357,457	132,641	(130,380)	127,920	(490,950)
Cash balance - January 1	1,872,942	2,230,399	2,170,952	2,363,040	2,490,960
Cash balance - December 31	2,230,399	2,363,040	2,040,572	2,490,960	2,000,010

CITY OF MAPLEWOOD  
RISK MANAGEMENT FUND (705)

This fund accounts for general insurance and risk management expenses and provides a reserve to finance premiums, claims and deductibles. These operating expenses are used as a basis to determine amounts to be charged to departments for general insurance and risk management. The charges are levied as a percentage of the departments' cost for annual insurance premiums.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

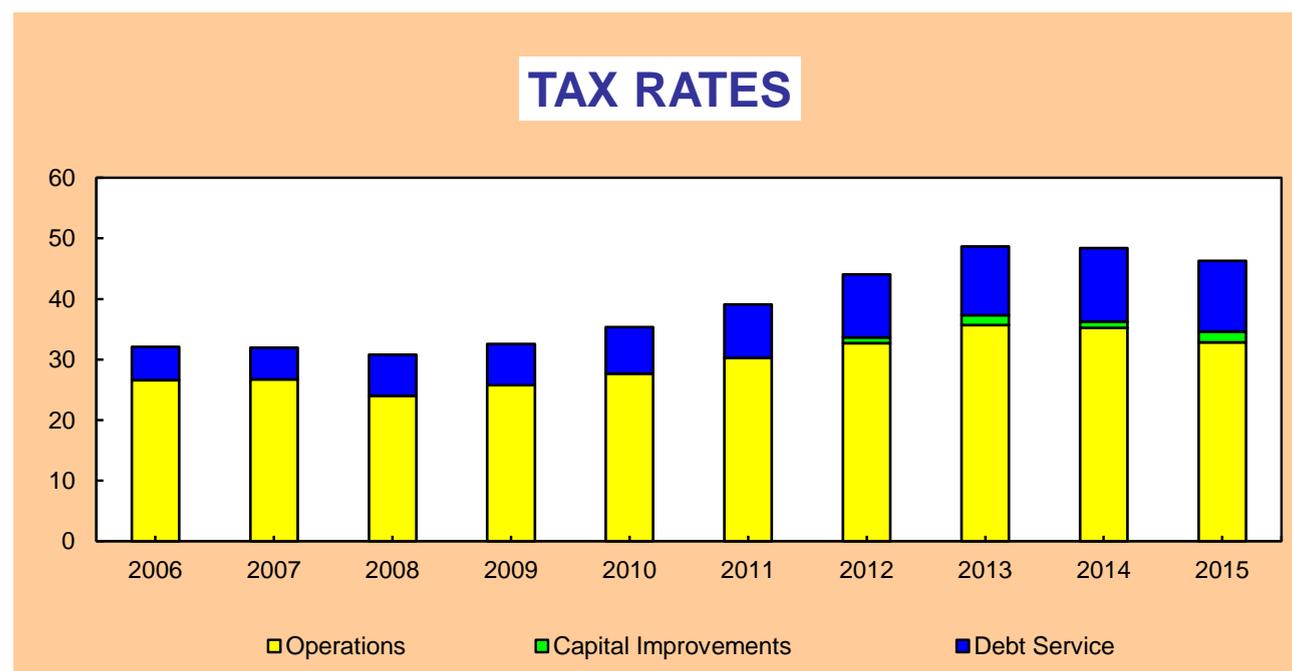
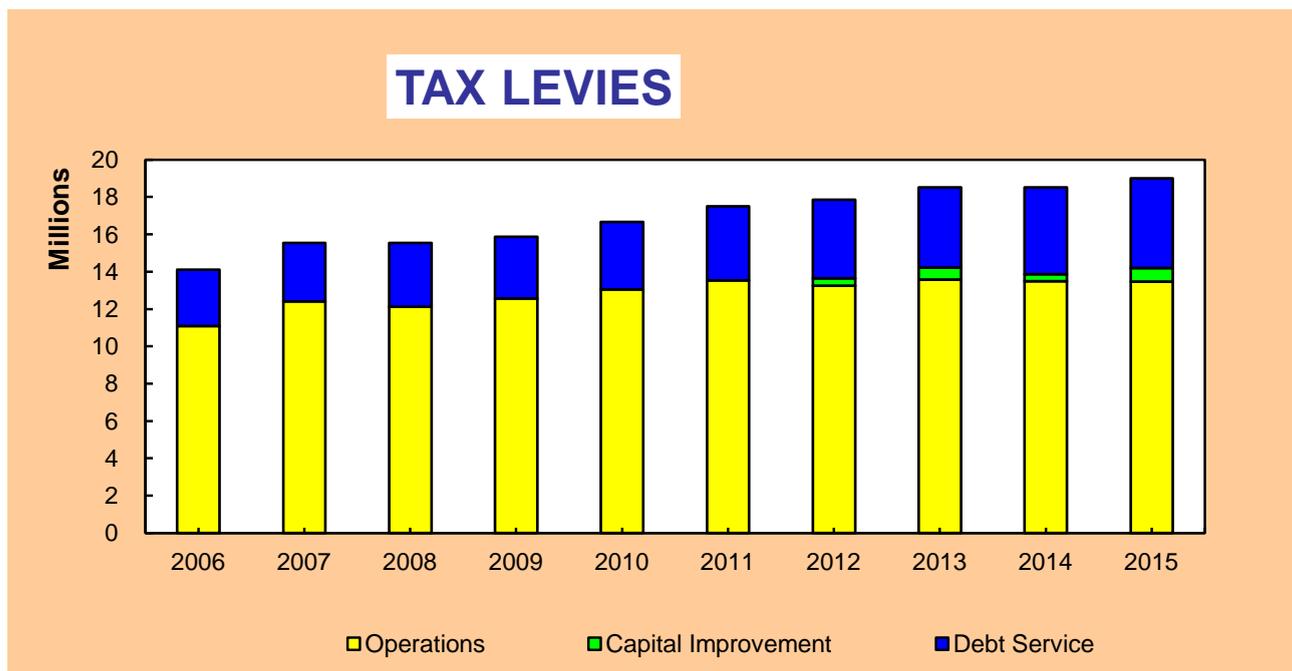
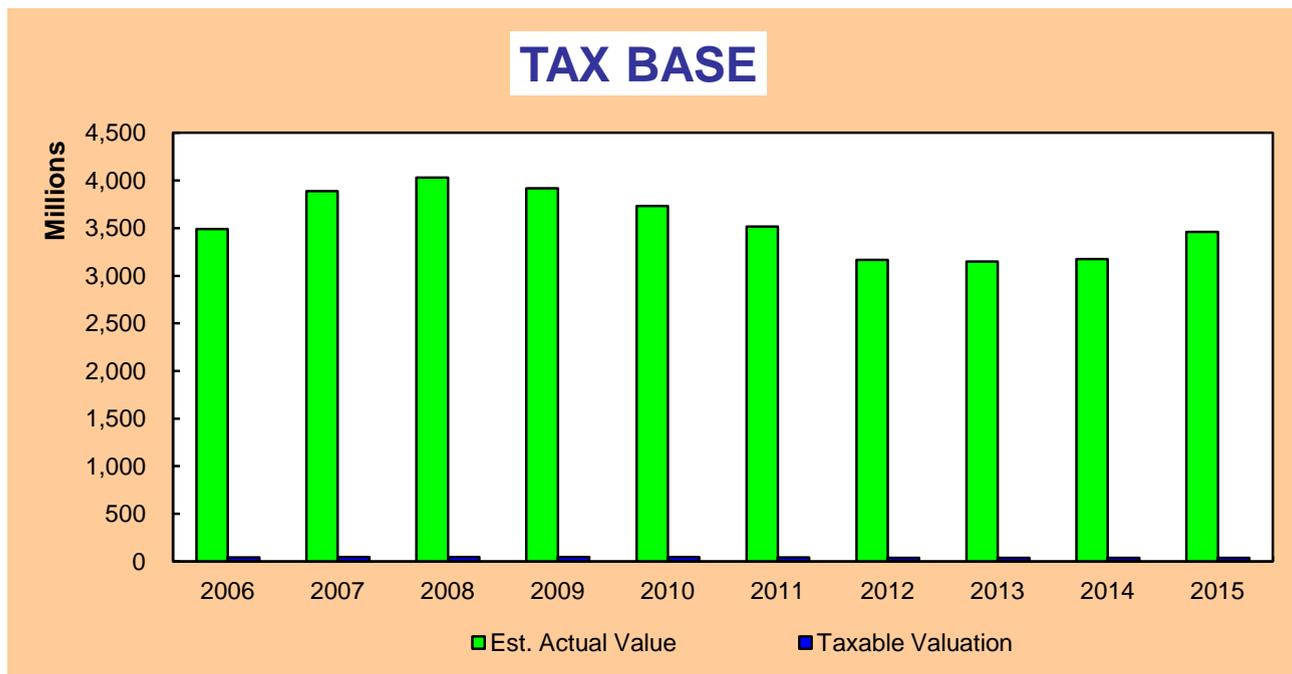
ACCT NO.	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015 ESTIMATE
<u>Operating revenues:</u>					
3838 Charges for insurance	323,770	387,430	387,430	387,430	300,000
Total revenues	323,770	387,430	387,430	387,430	300,000
<u>Operating expenses:</u>					
Insurance	182,115	179,351	192,700	192,700	185,000
Fees for service	12,000	12,000	13,200	13,200	13,200
Judgements & losses	83,010	115,775	75,000	75,000	100,000
Total expenses	277,125	307,126	280,900	280,900	298,200
Operating income (loss)	46,645	80,304	106,530	106,530	1,800
Nonoperating revenues (expenses):					
3801 Investment earnings	734	455	-	-	-
4930 Investment management fees	(758)	(1,209)	-	-	-
3809 Miscellaneous	81,183	48,276	-	-	-
Total nonoperating revenues (expenses)	81,159	47,522	-	-	-
Change in net assets	127,804	127,826	106,530	106,530	1,800
Net assets - January 1	200,180	327,983	444,903	455,809	562,339
Net assets - December 31	327,983	455,809	551,433	562,339	564,139

STATEMENT OF CASH FLOWS

	2012 ACTUAL	2013 ACTUAL	2014 ORIGINAL BUDGET	2014 RE-EST.	2015 ESTIMATE
Net income (loss) before contributions and transfers	127,804	127,826	106,530	106,530	1,800
Change in current assets	(187)	(358)	-	-	-
Change in current liabilities	1,000	69,853	-	-	-
Net increase (decrease) in cash	128,617	197,320	106,530	106,530	1,800
Cash balance - January 1	200,091	328,707	445,903	526,028	632,558
Cash balance - December 31	328,707	526,028	552,433	632,558	634,358

# TAX BASE, TAX LEVIES AND TAX RATES

## Years 2006 through 2015



# TAX BASE, TAX LEVIES AND TAX RATES

## Years 2006 through 2015

### TAX BASE

Year Payable	Estimated Actual Value	Taxable Valuation	Percent Change
2006	3,489,726,700	41,526,134	11.7%
2007	3,889,393,700	46,441,033	11.8%
2008	4,028,586,700	47,968,833	3.3%
2009	3,918,194,300	47,789,000	-0.4%
2010	3,730,663,300	45,561,700	-4.7%
2011	3,517,546,900	43,513,736	-4.5%
2012	3,168,106,800	39,582,567	-9.0%
2013	3,149,493,400	37,147,172	-6.2%
2014	3,174,211,200	36,995,640	-0.4%
2015	3,458,303,600	40,135,536	8.5%

### TAX LEVIES

Year Payable	Operations	Capital Improvements	Debt Service	Total Levy	Percent Change
2006	11,089,570	-	3,016,800	14,106,370	5.0%
2007	12,405,650	-	3,140,800	15,546,450	10.2%
2008	12,124,525	-	3,421,925	15,546,450	0.0%
2009	12,564,580	-	3,311,655	15,876,235	2.1%
2010	13,045,344	-	3,624,702	16,670,046	5.0%
2011	13,545,351	-	3,958,103	17,503,454	5.0%
2012	13,250,420	395,000	4,208,103	17,853,523	2.0%
2013	13,585,600	629,270	4,313,530	18,528,400	3.8%
2014	13,480,530	389,270	4,658,600	18,528,400	0.0%
2015	13,464,520	734,270	4,792,820	18,991,610	2.5%

### TAX RATES

Year Payable	Operations	Capital Improvements	Debt Service	Total Tax Capacity Tax Rate	Market Value Tax Rate
2006	26.556	-	5.545	32.101	0.02017
2007	26.703	-	5.247	31.950	0.01814
2008	24.021	-	6.779	30.800	0.01795
2009	25.778	-	6.794	32.572	0.01034
2010	27.667	-	7.687	35.354	0.01932
2011	30.220	-	8.830	39.050	0.02051
2012	32.697	0.975	10.384	44.056	0.02045
2013	35.678	1.653	11.328	48.659	0.02227
2014	35.198	1.016	12.164	48.378	0.01965
2015	32.830	1.790	11.686	46.306	0.00870



## Community Profile

The City of Maplewood is located in the eastern portion of Ramsey County and is approximately 6 miles north of downtown Saint Paul. The distinctive shape of the city covers 19.13 square miles.

The land which is now Maplewood was originally part of the Sioux Indian nation. The first recorded settler came in 1844 and over the next hundred years the land was settled and businesses developed. Maplewood's unique shape developed as boundaries were created by other townships incorporating into various cities leaving a mile wide strip of land. This land was incorporated into New Canada Township. Ultimately, the township was incorporated in 1957 and became the City of Maplewood, and then in 1974 it became a statutory city.

Maplewood is bordered by 9 different cities and has several major roads within its borders. Interstate 694, 94, and 494 all run east-west through the city, as does Minnesota Highway 36. Interstate 35E and Highway 61 provide north-south routes in Maplewood. Also, White Bear Avenue and McKnight Road are significant transportation corridors in Maplewood.

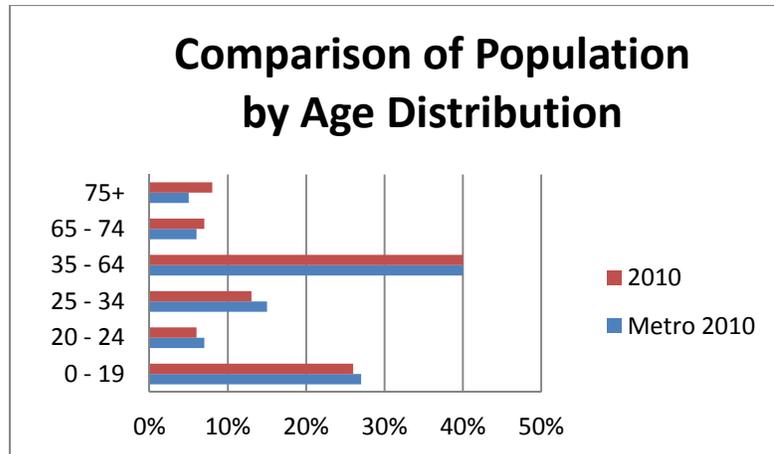


A few of the main corporate occupants of Maplewood include the world-wide headquarters of the 3M Company, the Maplewood Mall and St. John's Hospital.



Also, many auto dealerships, health-related businesses, senior-living developments, variety of retail shops and restaurants as well as several private schools are contained within Maplewood's boundaries. Other facilities within city limits include a branch of the Ramsey County Library, three public elementary schools and two middle schools.

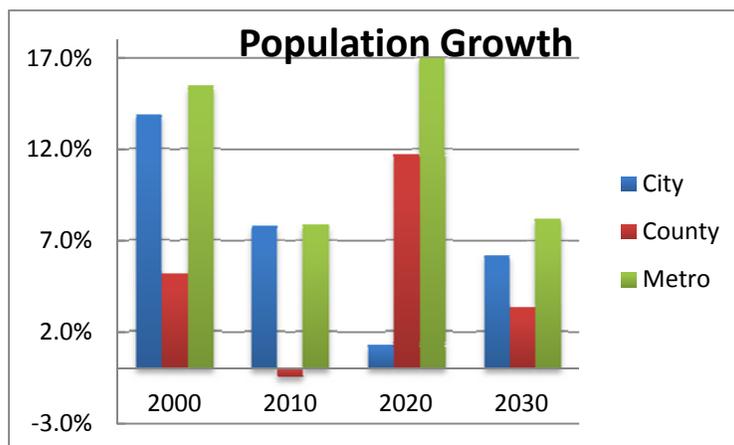
As of 2010, the city had a population of 38,018 according to the 2010 U.S. Census Bureau. The Metropolitan Council estimates this number will show steady increase through 2030. The past trends in population have been comparable to the county and metro. The Metropolitan Council is expecting similar trends to continue through 2030.



One of the areas showing a noticeable discrepancy between Maplewood and the metro area is age distribution of the population. The population composition shows Maplewood to have a slightly more aged populace than the metro area.

### Demographic Statistics

Characteristics	Maplewood			Metro Area		
	1990	2000	2010	1990	2000	2010
<b>Population</b>	30,954	35,258	38,018	2,288,729	2,642,062	2,849,567
<b>Persons by Gender</b>						
Female	51%	48%	52%	51%	51%	51%
Male	49%	52%	48%	49%	49%	49%
<b>Number of Families</b>	6,977	8,446	9,191	438,402	583,900	744,303
<b>Number of Households (occupied)</b>	11,496	13,758	14,882	875,504	1,021,456	1,117,749
<b>Persons per Household</b>	2.69	2.56	2.55	2.61	2.59	2.55
<b>Number of Housing Units</b>	12,120	14,004	15,564	922,224	1,169,775	1,186,986
<b>Households by Type</b>						
Family Households						
Married	60%	53%	54%	54%	51%	54%
Unmarried	14%	14%	11%	13%	13%	9%
Non-family Households	26%	33%	35%	33%	36%	37%
<b>Median Household Income</b>	\$37,856	\$51,596	\$51,557		\$54,304	\$63,927
<b>Employment</b>	25,068	29,259	27,570	1,273,773	1,563,245	1,542,088



The City's governing body is the City Council, comprised of the Mayor and four Council members. The City of Maplewood uses a Council-Manager form of government in which the mayor and four Council members decide all legislative issues and delegate administrative duties to the City Manager. The Mayor and Council members are elected at large to serve overlapping four-year terms.

Services provided by the City of Maplewood are police, fire fighting, street maintenance, recreation programs, park maintenance, planning, and building inspection. In 2015 the City will have 151 full-time employees serving in various departments, including fire and police protection, and approximately 325 part-time, casual and temporary employees. Police protection is provided to all parts of the City through a 52-employee police force. Fire protection services are provided by 15 full-time firefighters and numerous casual part-time firefighters at three fire stations.



As part of the parks and recreation programs, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theatre, and rental spaces for events.

The Maplewood Nature Center offers one and a half miles of trails, a 620-foot floating boardwalk and observation deck on Green Heron Pond along with many educational programs.

There are also miles of trails throughout the city and more than 300 acres of neighborhood preserves. In addition, the city oversees 35 parks with a variety of amenities such as: picnic shelters, playground equipment, ball fields, football and soccer fields, basketball and tennis courts and outdoor skating rinks.



## GLOSSARY OF TERMS

**ACCOUNTING SYSTEM:** The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

**ACCRUAL BASIS OF ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**APPROPRIATION:** An authorization made by the legislative body of a government which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**ASSETS:** Property owned by a government which has a monetary value.

**BOND:** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date{s}) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**BUDGET DOCUMENT:** The official written statement prepared by the budget office and supporting staff which presents the proposed budget to the legislative body.

**BUDGET MESSAGE:** A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget officer (if not the chief executive).

**CAPITAL ASSETS:** Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

**CAPITAL IMPROVEMENTS BUDGET:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program.

**CAPITAL IMPROVEMENT PROGRAM:** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAYS:** Expenditures for the acquisition of capital assets.

**CAPITAL PROJECTS:** Projects which purchaser construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of a government's debt instruments.

**DEFICIT:** (1) The excess of an entity's liabilities over its assets (See Fund Balance); (2) the excess of expenditures or expenses over revenues during a single accounting period.

**DEPRECIATION:** (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

**EXPENDITURES:** Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purchases are made.

**FULL FAITH AND CREDIT:** A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**FUND BALANCE:** The excess of funds assets over its liabilities. A negative fund balance is sometimes called a deficit.

**GENERAL OBLIGATION BONDS:** When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

**GRANT:** A contribution of assets (usually cash ) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

**MATURITIES:** The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**OBJECT OF EXPENDITURE:** Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include:

- personal services (salaries and wages);
- contracted services (utilities, maintenance contracts, travel);
- supplies and materials; and,
- capital outlays.

**OPERATING BUDGET:** A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates).

**OPERATING TRANSFER:** Routine and/or recurring transfers of assets between funds.

**RESIDUAL EQUITY TRANSFER:** Nonrecurring or non-routine transfers of assets between funds.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings of the City's Sewer Fund and Vehicle/Equipment Maintenance Fund.

**REVENUE:** The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**TAX CAPACITY:** A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes. The assessor determines the estimated market (resale) value of property. This value is converted to tax capacity by a formula specified in state law.

**TAX CAPACITY RATE:** The property tax rate which is based on the taxes levied as a proportion of the property value. A tax rate of 18.751% produces \$18.75 of taxes on each \$100 of tax capacity that a property is valued at.

**TAX LEVY:** The total amount to be raised by general property taxes for the purposes stated in the resolution certified to the County Auditor.

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## ACRONYMS

AFSCME	American Federation of State, County, and Municipal Employees
CIP	Capital Improvement Plan
CSO	Community Service Officer
EMS	Emergency Medical Services
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation
HRA	Housing and Redevelopment Authority
HRC	Human Relations Commission
HVAC	Heating, Ventilating, Air Conditioning
ISD 622	Independent School District No. 622
LEBG	Law Enforcement Block Grant
LELS	Law Enforcement Labor Services
MAA	Maplewood Athletic Association
MCC	Maplewood Community Center
MIS	Management Information Systems
PAC	Park Availability Charge
PERA	Public Employees Retirement Association
PC	Personal Computer
PIP	Public Improvement Projects
SAC	Sewer Availability Charge
SCBA	Self-Contained Breathing Apparatus
TH	Trunk Highway
TIF	Tax Increment Financing
VEM	Vehicle and Equipment Maintenance
WAC	Water Availability Charge



MAPLEWOOD

*Together We Can*

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