

Maplewood



2018 BUDGET

and

Capital Improvement Plan

For the Years 2018-2022

CITY OF MAPLEWOOD, MINNESOTA



Cover photo contributed

City of Maplewood, Minnesota

2018 Budget

and

Capital Improvement Plan

For the Years 2018-2022

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Maplewood

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Maplewood

SECTION I
INTRODUCTION and OVERVIEW



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Maplewood



December 11, 2017

Dear Honorable Mayor and City Council Members:

I am pleased to transmit the City of Maplewood's 2018 Budget and the 2018-2022 Capital Improvement Plan (CIP). The budget, as adopted by the City Council, identifies how City resources will be allocated in the year 2018. The information contained within this document describes the City's 2018 financial plans and provides an operations guide for City departments. The 2018 Budget is funded by a tax levy that limits new spending for operations, capital improvements and debt service to a 3.5% increase.

Strategic Goals and Strategies

The City of Maplewood participates in several long-term planning processes that align with the City's budget process. These plans, defined below, form the basis for the City's operating and capital budgets.

2030 Comprehensive Plan - 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 purpose of the plan is to help the public and private sector in planning for physical, social and economic development. The plan must also align with regional plans defined by the Metropolitan Council. The 2030 comprehensive plan will:

- Guide future growth and development in an orderly manner;
- Define the proper functional relationships between different types of land uses;
- Help to coordinate public and private sector decisions;
- Encourage orderliness and economy in city government; and
- Provide for a sense of community and neighborhood identity.

Maplewood has developed a set of city-wide goals. They are the basis for the city's planning and development efforts. The goals are:

- **Human Rights:** The City will positively identify itself as a community that includes and respects all individuals and groups within it. There should not be limitations or discrimination based on religion, age, income, gender, sexual orientation, ethnic background or political belief. The City will protect each citizen's rights and encourage them to exercise their responsibilities as citizens.
- **Citizen Involvement:** The decisions and actions of city government should consider the needs and desires of its citizens. The City will provide a wide range of opportunities for citizen participation and community involvement in local decisions.

- **Communication:** The City will encourage and promote communication with the public to achieve a high level of citizen participation and community involvement.
- **City Implementation:** The City will use a rational and democratic system to help the citizens, council and management decide about the use of resources. These decisions should help the City achieve its goals.

In order to accomplish the above goals, the City has developed the following additional goals:

- **Cultural-Leisure Activity:** The City will encourage or provide opportunities for cultural and leisure activities for all citizens.
- **Economic:** The City will provide a supportive climate for business consistent with orderly development and planning.
- **Employees:** The City will provide and develop highly-motivated, professional, experienced, productive and well-trained employees with high morale and with a stake in the City's future.
- **Finance:** The City will finance its activities so that they foster the City's growth, improve the citizen's lives and assure the City's financial stability.
- **Health and Welfare:** The City will encourage developments and public services to provide the citizens of the community safe and clean environments for work, recreation and relaxation. This goal is intended to enrich the life of each citizen and property owner to promote a more pleasant, healthful and harmonious environment in which to live and work.
- **Housing:** The City will encourage a variety of housing that provides for a choice of type, location, price and ownership versus renting. Housing should be safe, sanitary, secure, comfortable, and free from blight, with access to public streets, utilities, schools and parks.
- **Metropolitan:** The City will actively participate in finding solutions to metropolitan problems that affect the City or its citizens.
- **Public Services and Infrastructure:** The City will provide and maintain comprehensive, high-quality and cost-effective public services. The City will provide these services in a fair and democratic way.
- **Safety and Social Order:** The City will provide an environment to enjoy life in peace and freedom from criminal acts and preventable disasters.
- **Significant Natural Features:** The City will preserve, protect, conserve and use wisely its significant natural features.

- **Transportation:** The City will have a transportation system that is safe, efficient, minimizes disruption, promotes better land development, improves the aesthetic appearance of the City, reduces air pollution and promotes alternative modes of transportation. This system should provide transportation opportunities for citizens without cars.
- **Urban Design:** The City will strive to improve the appearance of the City, maintain compatible land uses, and encourage a sensitive integration among activities, man-made facilities and the natural environment.

These are the City's overall goals. There also are specific goals and objectives in each of the 2030 comprehensive plan's chapters. The City's full comprehensive plan can be viewed on the City's website at:

<http://maplewoodmn.gov/1719/2030-Comprehensive-Plan>

Parks and Recreation System Master Plan – The purpose of this plan is to guide the reinvestment and reinvigoration of parks and recreation systems for the next generation of Maplewood residents. The Parks and Recreation Department's guiding vision for the plan is "to help create a vibrant community that embraces diversity, celebrates arts and culture, values health and wellness, and promotes stewardship of the environment." The plan identifies 47 recommendations and associated strategies. Plan recommendations are organized into 5 topic areas:

- Parks and recreation facilities,
- Trails,
- Natural areas and greenways,
- Programs,
- Arts and culture.

The guiding principles for the plan are:

- Safe and welcoming parks,
- Connect people and places,
- Encourage health and wellness
- Promote environmental stewardship
- Inspire creativity and learning
- Financial sustainability

The Maplewood Parks and Recreation System Master Plan was developed with significant input from the community, and it calls for renewed reinvestment in the parks system. The entire plan can be viewed on the City's website at:

<http://www.maplewoodmn.gov/955/Maplewood-Parks-System-Plan>

Capital Improvement Plan (CIP) - The CIP is a five-year planning guide for capital improvements and equipment. The purpose of the CIP is to identify, prioritize and address community needs through careful long-term capital planning and balanced public investment in supporting physical infrastructure. It includes projections of the impact of the planned improvements on City property taxes and outstanding debt. The goals of the City's CIP are:

- Acknowledge and communicate public infrastructure priorities and dynamics;
- Ensure appropriate responses to changing infrastructure needs and demands;
- Develop a financial assessment of capital resources available to meet future capital project planning needs;
- Institute a strategic vision predicated on maintaining high-quality infrastructure capable of meeting the needs of our citizens for today and tomorrow.

The CIP is included in the budget document. The CIP is available on the City's web-site at

<http://www.maplewoodmn.gov/103/CIP>

Strategic Plan - Maplewood's vision recognizes that the City needs to grow and operate in a healthy, sustainable manner that meets the needs of today without compromising the needs of future generations. The strategic plan consists of a set of five *strategic priorities*, which are the highest priority issues for the coming years, a series of *key outcome indicators* and *targets*, which describe desired outcomes and success measures, and a list of *strategic initiatives*, which define the actions necessary to ensure successful effort. The strategic plan is summarized as follows:

- **Financial Sustainability** – Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital improvements. Provide long-term sustainability of quality city services at a level that reflects community values and is supported by available resources.
- **Integrated Communication** – Create a long-term vision that reflects our community identity and effectively communicated a consistent, broad-based message and brand through a variety of mediums.
- **Infrastructure and Asset Management** – Provide safe, efficient, sustainable, cost-effective, well-maintained roads and transportation systems. Build, maintain, and manage capital assets to preserve long-term investment and ensure uninterrupted support services.
- **Community Inclusiveness** – Strive to create a community that is engaged, tolerant, and compassionate about everyone. To further build a community that embraces and respects diversity and that uses different perspectives and experiences to build an inclusive and equitable city for all.
- **Targeted Redevelopment** – Guide residential development by leveraging resources to expand the tax base and create housing options that meet the diversity of the community. Promote commercial development through the green building code and innovation that supports business growth.
- **Operational Effectiveness** – Create a culture that is built on trust, conveys clearly identified goals and expectations, and is focused on the City's long-range mission and vision. Value organizational efficiencies based on performance measurement, accountability, and best practices.

STRATEGIC PRIORITY: FINANCIAL SUSTAINABILITY		
Key Outcome Indicator	Target	Strategic Initiatives
Reserve funding – facilities and equipment	All critical items identified in asset management plan are funded in 3 years	<ul style="list-style-type: none"> • Review all currently critical items and determine if they are operational or capital in nature. • Create a plan for operational items. • Determine financing sources for capital items. • Review feasibility for a dedicated portion of the tax levy to build up a replacement fund reserve. • Review city facilities/buildings energy use and look to create efficiencies.
General Fund reserves	Maintain a minimum balance of 40% general fund operating revenues	<ul style="list-style-type: none"> • Explore other diverse revenue sources and grant opportunities (i.e. new gas franchise fee). • Annual budget preparation. • Evaluate the efficiency and effectiveness of city services. • Set appropriate fees to recover cost of services. • Share information with City Council and Department Heads. • Monitor expenditures within approved budgets. • Create a financial management plan.
Budget	Positive change to net assets for all governmental funds (except future bonded items)	<ul style="list-style-type: none"> • Manage project budgets. • Evaluate the best use of LGA funding. • Maintain or improve the City's AA+ bond rating.

STRATEGIC PRIORITY: INTEGRATED COMMUNICATION		
Key Outcome Indicator	Target	Strategic Initiatives
Citizen engagement	Three new engagement tools implemented	<ul style="list-style-type: none"> Utilize MySidewalk by posting 2 topics continuously. Create Social Media plan for the City. Create Fix-It form and make available on website for citizens to submit work tickets to the City. Implement system to allow for online job application submissions. Hold City photo contest for a variety of categories. Explore feasibility to hire a communications position to manage City social media plan and communications.
Communication	Determination made regarding most effective modalities	<ul style="list-style-type: none"> Survey residents on how they would like to receive communications from the City. Create a Communications Strategy/Policy for City departments to implement. Department participation to successfully implement communication strategy. Develop and implement programming policy.
Feedback from diverse communities	Most effective methods for feedback determined and one new approach implemented	<ul style="list-style-type: none"> Recognize diverse communities to create an engagement strategy. Evaluate official notices of City publications to be submitted in local diverse newspapers.

STRATEGIC PRIORITY: COMMUNITY INCLUSIVENESS		
Key Outcome Indicator	Target	Strategic Initiatives
Feedback from diverse communities	Most effective methods for feedback determined and one new approach implemented	<ul style="list-style-type: none"> Recognize diverse communities to create an engagement strategy. Evaluate official notices of City publications to be submitted in local diverse newspapers.

STRATEGIC PRIORITY: INFRASTRUCTURE AND ASSET MANAGEMENT		
Key Outcome Indicator	Target	Strategic Initiatives
Improve pavement rating on all city streets to a PCI rating of over 70.	Rate street inventory annually	<ul style="list-style-type: none"> • Increase electric franchise fees and dedicate to street improvement fund
Maintain all buildings appropriately to ensure safety and cost-effectiveness.	Update asset management plan annually	<ul style="list-style-type: none"> • Complete loading data into the asset management software for all of the City's infrastructure, facilities, and equipment in 2018.

STRATEGIC PRIORITY: TARGETED REDEVELOPMENT		
Key Outcome Indicator	Target	Strategic Initiatives
Gladstone area redevelopment	Three parcels at Maplewood Bowl completed, complete trailer park partnerships, and 50% agree to relocation (auto repair)	<ul style="list-style-type: none"> • Deconstruct Maplewood Bowl building and complete all three phases of new construction. • Build solid relationships and seek relocation agreements with the automobile repair shops and other businesses along Frost Avenue. • New developments should reflect effects of new transit potential.
Vacant commercial space	50% of square footage back in productive use	<ul style="list-style-type: none"> • Assess crime and quality of life data in areas with high commercial vacancy rates for the purpose of developing and implementing targeted intervention strategies. • Identify commercial vacant buildings and map them. Post interactive map on City website. Track vacant commercial building progress as they go vacant and become occupied. Offer incentives through various green building, City energy programs and progressive economic development programs and funding opportunities.
Redevelopment corridors	Create a shared vision with identified stakeholder	<ul style="list-style-type: none"> • Schedule meetings with all stakeholders and develop a shared vision of street and land use strategies. • Create an inventory of specific areas of neighborhoods with homes in disrepair.

STRATEGIC PRIORITY: OPERATIONAL EFFECTIVENESS		
Key Outcome Indicator	Target	Strategic Initiatives
Performance measures	Five core effectiveness measures for all departments	<ul style="list-style-type: none"> • Review and analyze existing performance measures. • Explore the feasibility of adding a software module for on-boarding of new employees and performance measurement.
Collaboration/shared services	Two new executed service agreements – one internal and one external	<ul style="list-style-type: none"> • Closest unit dispatching. • Regional sharing of law enforcement records – crime analysis. • With the Parks department, establish contracted youth prevention programming. • Review our utility billing contracts annually. • Certified CPR training for all police officers. • Work with Public Works on implementation of Park System Master Plan outcomes – trails and connectivity. • Ensure partnership agreement/vision with the YMCA is successful. • Identify areas where Metro-Net is an option for increased purchasing power. • Leverage opportunities for joint operations or capital project partnerships by establishing regular work group in east metro.

STRATEGIC PRIORITY: OPERATIONAL EFFECTIVENESS (continued)		
Key Outcome Indicator	Target	Strategic Initiatives
Survey results	80% or greater favorable rating on service delivery	<ul style="list-style-type: none"> • Text based EMS survey. • Develop and implement police service satisfaction survey offering both web based and paper/pencil options. • Continue to improve access to financial data online. • Allow for more online business. • Provide opportunities for participant surveys in all Parks programming offerings including the Community Center. • Utilize citizen engagement tools to better understand what service improvements are wanted. • Gather statistically valid service delivery survey to track quality of delivery and responsiveness.

The strategic plan serves as the community’s roadmap and is used to prioritize initiatives, resources, goals, and department operations and projects. The strategic plan is a big-picture document directing efforts and resources toward a clearly defined vision.

Short-term Factors Affecting the Budget

The City encountered many new challenges in the 2018 budget process. The primary factors considered in the preparation of the 2018 Budget are as follows:

Emerald Ash Borer – The City’s ash trees became infested with the emerald ash borer in 2017. A long-term plan has been implemented to remove and replace infected trees on City property over the next ten years. The City has allocated \$100,000 in the 2018 CIP Fund budget to begin the remediation program.

General Wage Adjustments – Labor contracts were approved in 2017, granting 2.5% wage adjustments to all employees. The amount of \$485,000 was allocated to the General Fund to fund these inflationary adjustments.

Cable Television Franchise Fees – Historically, a portion of these fees were used to offset General Fund expenditures. In 2018, the amount of \$300,000 in cable franchise fees was dedicated to a separate Communications Fund to fund cable operations.

Debt Reduction Strategy – The City’s plan is to finance all internal charges related to capital projects on a pay-as-you-go basis. The General Fund will absorb an additional \$100,000 in internal charges in 2018.

Maplewood Community Center – The City contracted out operations of the community center to the YMCA in 2016. This arrangement saves the City approximately \$300,000 per year.

Unassigned Fund Balance of the General Fund – The City strives to maintain at least five months, or 41.67%, of operating expenditures in reserve to provide adequate liquidity in the General Fund. This is called unassigned fund balance. Due to inflation, more reserves are needed to fund five months of expenditures. The City levied an additional \$100,000 to improve the unassigned fund balance in the General Fund in 2018.

These factors resulted in a 3.5% increase in the City’s property tax levy. General Fund expenditures increased by approximately 2%. The impact on the property taxes of residents with a median value home is approximately \$17 per year with this budget. The impact on property taxes was strongly considered when considering the above factors.

Service Level Changes

What does the City’s 2018 budget accomplish for the community? City residents will experience service level changes in the following areas:

Wages and Benefits - The 2018 budget will allow the City to maintain competitive wages for city staff to attract and retain a highly-skilled workforce;

Combat Emerald Ash Borer – The City will utilize budgeted funds to remove and replace trees infected with the emerald ash borer. Preventative measures will be utilized to control the spread of the infestation.

Technology Upgrade – The City will purchase new software and tablets for building inspectors to conduct business out in the field. This will allow the City to be more efficient at issuing building permits and related services.

Comprehensive Plan – The 2018 budget includes funding to complete the revision of the City’s comprehensive plan. This will ensure that the long-term needs of the growing and changing community are met.

Communications – The 2018 budget will allow the City to improve how the City communicates with its residents. Cable franchise fees will be dedicated to a special fund to pay for cable operations and communications efforts.

Ice Arena – The City will no longer operate the ice arena; the school district will resume operations in 2018.

In addition to the new initiatives, the 2018 Budget will maintain high quality and cost effective services. The budget is the primary tool of the City Council to ensure that the City’s limited resources are wisely utilized and to establish department objectives for the coming year. The City is positioned to meet current and future challenges, due to sound fiscal management. The 2018 Budget protects the City’s excellent bond rating by improving the unassigned fund balance of the General Fund.

Priorities and Issues

Economic factors affecting property taxes include the City's net tax capacity, the fiscal disparities distribution, the tax capacity rate, and the City's property tax levy. The City's budget can also be impacted by changes in various state aids.

Net Tax Capacity – Tax capacity is a percentage of market value, based on various classification rates of property. It is an indicator of economic wealth in the community. The City's net tax capacity has been steadily trending upward, but has not yet returned to pre-recession levels. The City's tax capacity has increased 24.2% since 2013, or an average of 2.67% per year including the decrease from 2012-2013.

2013	2014	2015	2016	2017	2018
Net Tax Capacity					
31,936,556	31,688,029	34,824,694	35,038,551	37,221,915	39,682,641
-6.53%	-0.78%	9.90%	0.61%	6.32%	6.61%

Fiscal Disparities - The City is part of the metropolitan fiscal disparities pool. The fiscal disparities program was developed in the late 1960's to take a more regional approach to solving metropolitan infrastructure problems and to even out tax burdens between communities. The pool works by sharing the growth in the commercial-industrial values in the metropolitan area. Each city contributes values to the pool and receives a distribution from the pool based on a formula established by the Metropolitan Council. The distribution levy reduces the levy used to calculate local tax rates. The City of Maplewood often "gains" from this arrangement. The City's fiscal disparities distribution has increased 33% since 2013, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2018 increased by 6.25% over the prior year.

2013	2014	2015	2016	2017	2018
Fiscal Disparities Distribution					
2,295,581	2,582,639	2,551,939	2,439,009	2,872,903	3,052,429
8.56%	12.50%	-1.19%	-4.43%	17.79%	6.25%

Property Tax Levy – The City's property tax levy will increase by 3.5% for taxes payable in 2018. Since 2013, with the adoption of the 2018 proposed levy, the City tax levy will have increased \$2.8M, or 15.8%, with the average annual city tax levy increase over this period being 2.9%.

2013	2014	2015	2016	2017	2018
18,528,400	18,528,400	18,991,610	19,751,270	20,466,094	21,465,600
3.8%	0.0%	2.5%	4.0%	3.6%	3.5%

Tax Capacity Rate - With the adoption of the proposed 2018 tax levy, the City's tax rate will be 6.1% lower than it was in 2013. The average increase over the time period is .74%, including the high point in 2013.

2013	2014	2015	2016	2017	2018
48.659%	48.378%	46.353%	48.507%	47.248%	45.698%
10.45%	-0.58%	-4.19%	4.65%	-2.60%	-3.28%

Local Government Aid - Included in the 2018 Budget is \$864,788 in Local Government Aid (LGA). This is an increase of \$195,800 from the prior year. The LGA funds are being applied to the Debt Service Fund and Capital Improvement Projects Fund. Only \$65,000 is being allocated to the General Fund for one-time purchases. The City does not want to be dependent on the State for funding of its operations due to uncertainty of the funding.

Priorities – Priorities for the City were established for budget year 2018 by the City Council. Many priorities were changed from the previous budget year.

Priorities for budget year 2017 included:

- Debt Reduction,
- Provide cost-of-living (COLA) adjustments to all employees,
- Ensuring the safety of the City's police officers and the public through the purchase and installation of body-worn cameras,
- Improving customer service through the addition of FTE's,
- Ensuring future planning by developing a new comprehensive plan, and
- Ensuring future facilities needs by conducting a public safety facility assessment.

The City Council considered many options when establishing priorities for the 2018 budget. Priorities for the City's 2018 budget include:

- Debt reduction,
- Provide 2.5% cost-of-living (COLA) adjustments to all employees,
- Preserve the City's natural resources by combatting the emerald ash borer infestation,
- Ensure future planning through completion of the City's comprehensive plan,
- Improve building permitting and inspections activities through the purchase of new technology,
- Improve how the City communicates to residents and businesses.

Maplewood is a mature, inner-ring suburb of St. Paul, MN and is mostly developed. Therefore, the overall budget is primarily focused on maintenance of existing infrastructure and providing services.

The City Council and staff should be commended for its cooperative effort in the review and adoption of the 2018 Budget. This budget will meet the needs and expectations of the residents of the City of Maplewood. I want to thank all those who participated in the 2018 budget process to help build a balanced service-oriented financial plan for the City of Maplewood.

Sincerely,



Melinda Coleman
City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Maplewood
Minnesota**

For the Fiscal Year Beginning

January 1, 2017

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, 2017.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications medium. The award is valid for the period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

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Maplewood

BUDGET OVERVIEW

Major initiatives in the 2018 budget

The 2018 City Budget was prepared with the long-range goals established by the City Council as a foundation. Challenges and opportunities were identified and prioritized, resulting in the strategic plan priorities shown below. Major Council initiatives include:

- Eradicate emerald ash borer in the city's 2,037 ash trees,
- Improve communications between the city and residents,
- Improve fund balance in the General Fund,
- Improve efficiencies in the Building Department with the purchase of new technology, and
- Continue the City's debt reduction strategies.

Strategic Plan is the foundation for the City budget

The strategic priorities established by the City Council are as follows:

- **Financial Sustainability** – Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital improvements. Provide long-term sustainability of quality city services at a level that reflects community values and is supported by available resources.
- **Coordinated Communication** – Maplewood is an evolving community and will need to position itself for the future. Create a long-term vision that reflects our community identity and be able to effectively communicate a consistent, broad-based message and brand through a variety of mediums.
- **Effective Governance** – Maplewood is committed to effective governance. This begins with creating a culture that is built on trust, creating clearly defined expectations, and is focused on the city's long-range mission and vision.
- **Targeted Redevelopment** – Guide the type and intensity of residential development by leveraging resources to expand the tax base and create life-cycle/mixed housing options that meet the diversity of the community. Promote commercial development through green building efforts and innovation that supports existing infrastructure, and to create an environment for businesses to expand.
- **Operational Effectiveness** – The city values organizational efficiencies, which are based on performance measurement and accountability.

Total revenues for all funds up 22.66% due to new budget practices for Internal Service Funds

The 2018 budget anticipates revenues in the amount of \$55,782,460, an increase of \$10,306,401 (22.66%) from 2017. The primary reason for the increase is because a budget (for management purposes) was established for the Employee Benefits Internal Service Fund in the 2018 budget, where no budget was reflected for this fund in 2017. The change in budget practices accounts for \$7,841,320. Tax increment revenue and state grants increased in the Capital Projects Funds.

Fund	2017	2018	\$ Change	% Change
General	\$ 18,158,479	\$ 19,125,490	\$ 967,011	5.33%
Special Revenue	1,673,750	1,666,300	(7,450)	-0.45%
Debt Service	7,642,890	6,963,950	(678,940)	-8.88%
Capital Projects	4,154,740	6,295,200	2,140,460	51.52%
Enterprise	12,150,000	12,194,000	44,000	0.36%
Internal Service	1,696,200	9,537,520	7,841,320	462.29%
TOTAL	\$ 45,476,059	\$ 55,782,460	\$ 10,306,401	22.66%

Total Expenditures up 23.14% due to new budget practices for Internal Service Funds and capital projects

Total expenditures in the 2018 budget are \$69,728,862, an increase of 23.14%, or \$13,102,163, more than 2017. The primary reason for the increase is because a budget was established for the Employee Benefits Internal Service Fund, accounting for \$7,654,430. The Capital Projects Fund budget increased \$5,193,550, primarily due to the addition of new road projects, the Wakefield Park Improvement project and the Gladstone Redevelopment Project.

Fund	2017	2018	\$ Change	% Change
General	\$ 19,894,029	\$ 20,357,490	\$ 463,461	2.33%
Special Revenue	1,616,150	1,557,560	(58,590)	-3.63%
Debt Service	14,725,820	14,816,332	90,512	0.61%
Capital Projects	7,889,400	13,082,950	5,193,550	65.83%
Enterprise	10,803,100	10,561,900	(241,200)	-2.23%
Internal Service	1,696,200	9,350,630	7,654,430	451.27%
TOTAL	\$ 56,624,699	\$ 69,726,862	\$ 13,102,163	23.14%

Total Other Financing Sources (Uses) up 168.54% due to capital projects transfers and new debt

Other financing sources (uses) include surplus fund balances, capital contributions, transfers between funds and bond proceeds. New debt issued in 2018 will be \$8,261,868. Net sources and uses are:

Fund	2017	2018	\$ Change	% Change
General	\$ 1,735,550	\$ 1,332,000	\$ (403,550)	-23.25%
Special Revenue	(277,000)	28,000	305,000	-110.11%
Debt Service	1,065,407	1,291,522	226,115	21.22%
Capital Projects	3,422,245	9,262,813	5,840,568	170.66%
Enterprise	(2,002,180)	(1,322,867)	679,313	-33.93%
Internal Service	-	-	-	0.00%
TOTAL	\$ 3,944,022	\$ 10,591,468	\$ 6,647,446	168.54%

Tax Levy for 2018 increases by 3.5%, resulting in a property tax impact of \$17 for median home

The City's tax levy for 2018 is \$21,465,600, which is 3.5%, or \$726,767, higher than 2017. For taxes payable in 2018, the median value home is estimated at \$209,600, reflecting an increase in value of 4.5% from the prior year. The net City portion of the property tax for the median valued home for 2018 is proposed to be \$889 as compared to \$872 in 2017. This is an increase of \$17 (\$1.33 per month) or 1.8%. Approximately 77.2% of the tax levy is for operations and capital improvements and 22.8% is for debt service costs. More detailed information on property taxes can be found in the Budget Summary section of this document.

The following table summarizes the estimated City tax impact on residential homes based on estimates provided by Ramsey County assuming a 4.5% increase in property valuation. The top line represents the median value home in Maplewood.

Value of Home Pay 2017	Value of Home Pay 2018	2017 Actual	2018 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$ 200,550	\$ 209,600	\$ 872	\$ 889	\$ 17	1.9%
95,700	100,000	324	335	11	3.4%
143,500	150,000	574	588	14	2.4%
239,200	250,000	1,074	1,093	19	1.8%
382,800	400,000	1,825	1,851	26	1.4%

City receives 32% of total property taxes

Typically, the City receives approximately 32% 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.



Full-time employees up 2

The number of full-time employees included in the 2018 Budget is 156 which is 2 more than the previous year. The increase is primarily due to the addition of one communications position, one deputy registrar position, and two police officers, and the elimination of a parks supervisor position and a GIS technician position.

**Total Budget
by Department**

The total city budget covers basic City services such as police, fire, street maintenance, recreation programs, park maintenance, planning, building inspections, administration, finance and utilities. The expenditures are grouped by fund and department and subdivided into programs for each department. Budget performance is measured based on the accomplishment of departmental objectives and the performance effectiveness indicators for each program. Budgeted changes by department are as follows:

TOTAL BUDGET EXPENDITURES BY DEPARTMENT				
Department	2017 Budget	2018 Budget	\$ Change	% Change
Administration	\$ 2,524,389	\$ 2,634,230	\$ 109,841	4.35%
Env & Economic Dev	4,209,120	4,120,510	(88,610)	-2.11%
Finance	1,105,490	1,213,570	108,080	9.78%
Fire	5,238,140	4,958,790	(279,350)	-5.33%
Legislative	192,180	192,380	200	0.10%
Parks & Recreation	2,147,160	3,712,160	1,565,000	72.89%
Police	9,316,380	9,544,840	228,460	2.45%
Public Works	15,056,820	18,729,420	3,672,600	24.39%
Internal Services	1,696,200	9,350,630	7,654,430	451.27%
Debt Service	15,138,820	15,270,332	131,512	0.87%
Total Expenditures	56,624,699	69,726,862	13,102,163	23.14%
Less Internal Charges	1,696,200	9,350,630	7,654,430	451.27%
Net Expenditures	\$54,928,499	\$60,376,232	\$ 5,447,733	9.92%

Internal charges include insurance, fleet and information technology. Major changes between departments are the result of a reorganization of programs. Details are included in the departmental section.

**Community
growth
influences
budget
decisions**

Population growth and commercial development are driving factors in the size of the City's budget. Population increases correlate positively with new housing stock. Commercial development is measured by the valuation of non-residential building permits. For the past four years these growth factors have been as follows:

MAPLEWOOD GROWTH FACTORS				
	RESIDENTIAL GROWTH			NON-RESIDENTIAL GROWTH
Year	New Housing Units	Population	% Change	Valuation of Non-Residential Building Permits
2012	20	39,065	1.80%	\$ 74,559,094
2013	22	38,950	-0.29%	\$ 38,612,177
2014	25	39,054	0.27%	\$ 174,513,584
2015	61	39,742	1.76%	\$ 54,348,047
2016	164	40,243	1.26%	\$ 50,523,079

Source: Population data from Metropolitan Council.

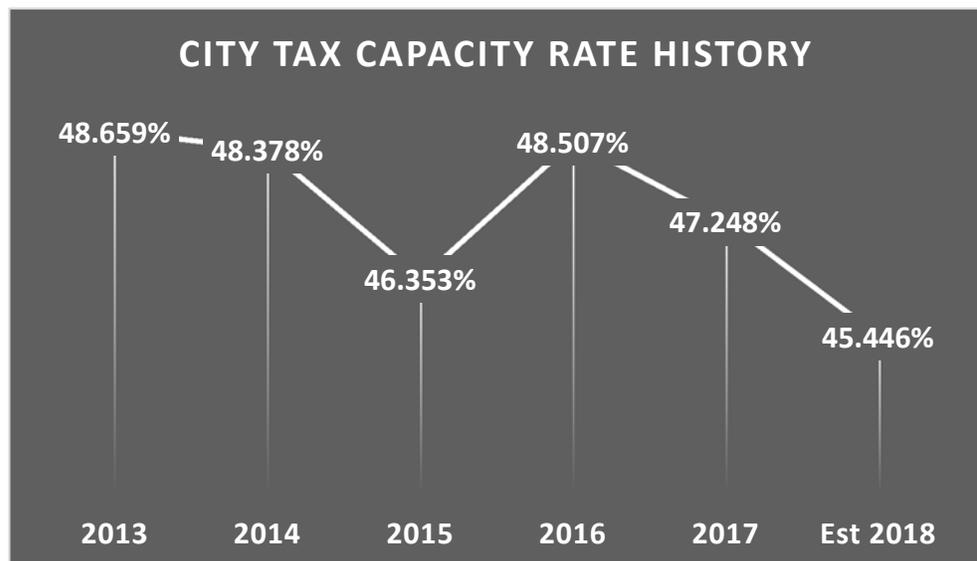
Economic trends in the community illustrate continued recovery

The City Council decides the amount of the city property tax levy each year. However, city property taxes are impacted by economic factors in the community. Changes in the tax base and fiscal disparities pool will affect the tax capacity rate, which ultimately factors into the amount of property taxes each taxpayer will pay.

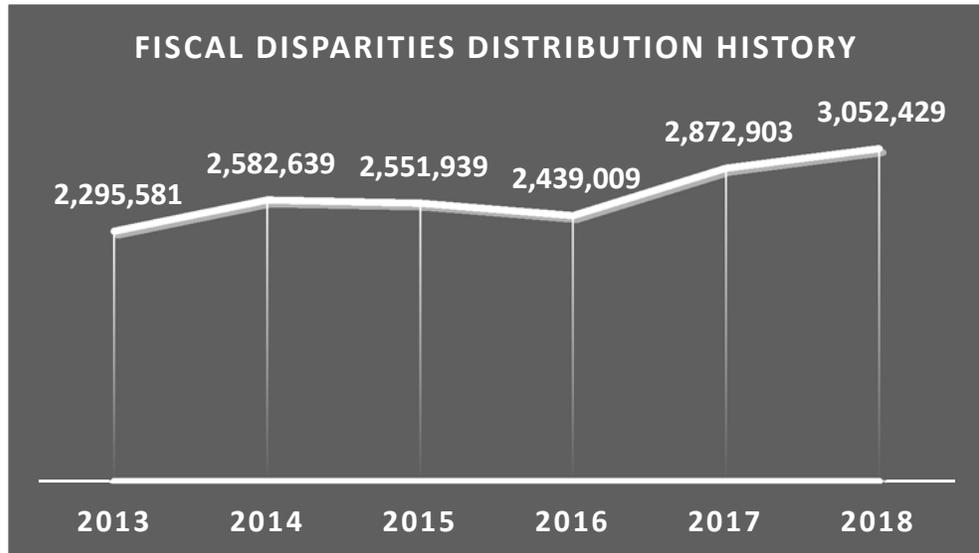
City Property Tax Levy – The City property tax levy has increased, on average, 2.9% per year in the last five years. A six-year history of the City property tax levy is reflected in the chart below:



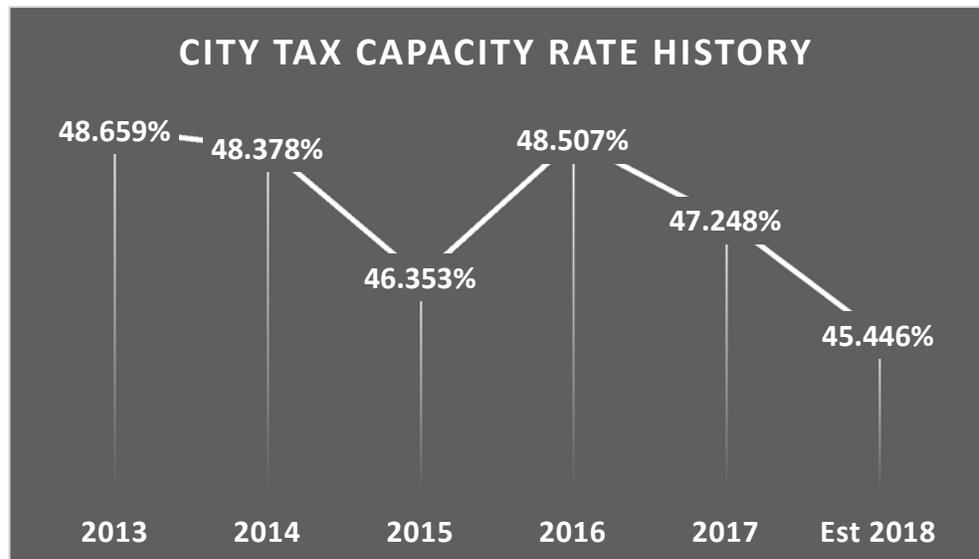
City Tax Capacity – The City’s tax base is steadily recovering from the 2008 economic recession. Tax capacity increased 4.5% per year on average over the last five years, nearly back to pre-recession levels. The chart below illustrates a six-year history of the tax base:



Fiscal Disparities Distribution – City property taxes are impacted by changes in the metropolitan fiscal disparities pool funding. The pool provides for sharing of the commercial and industrial tax base across the metropolitan area. Maplewood gains from this arrangement. The distribution from the pool has increased 6.2% per year on average over the last five years. The chart below illustrates distributions from the pool over the last six years:



Tax Capacity Rate – The above three economic factors are the primary drivers in the City’s tax capacity rate. The 2018 tax capacity rate is at the lowest point since 2012. A six-year history of the tax capacity rate is illustrated below:

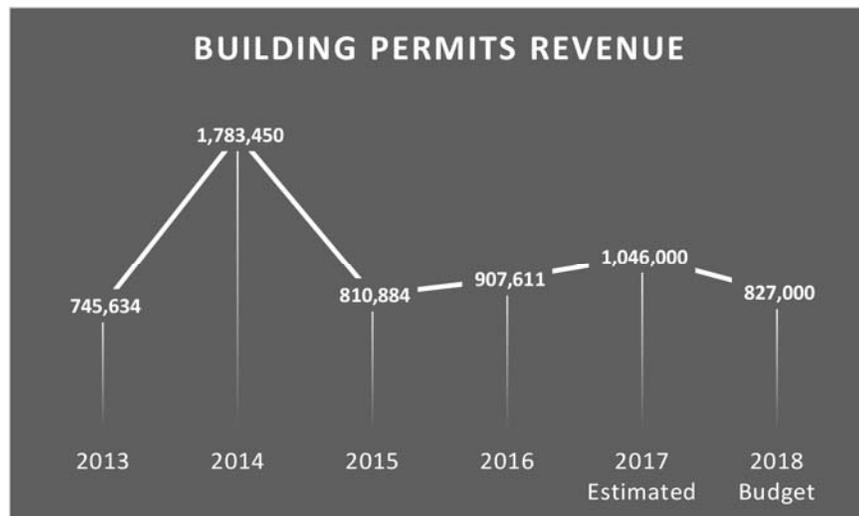


**Budget trends
and
forecasting
methodology**

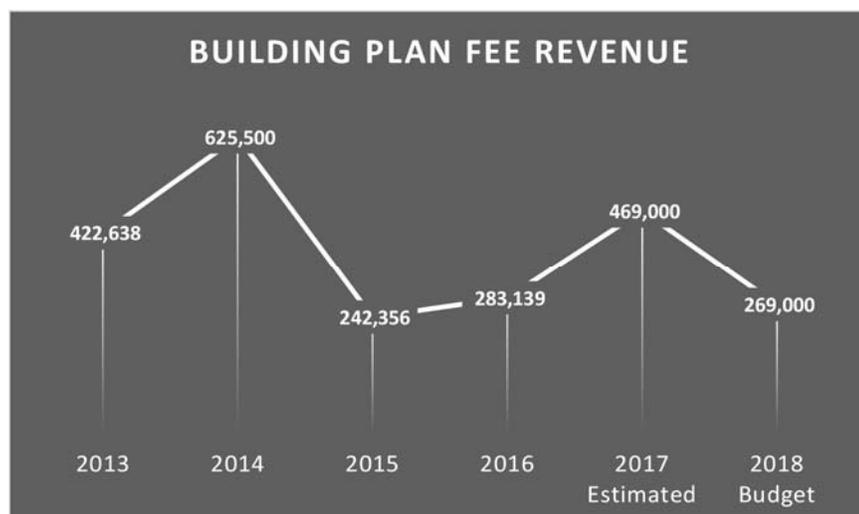
The City evaluates five years of trend information when establishing the budget for the new year. Trends for major revenues and expenditures are discussed below.

Revenue Trends:

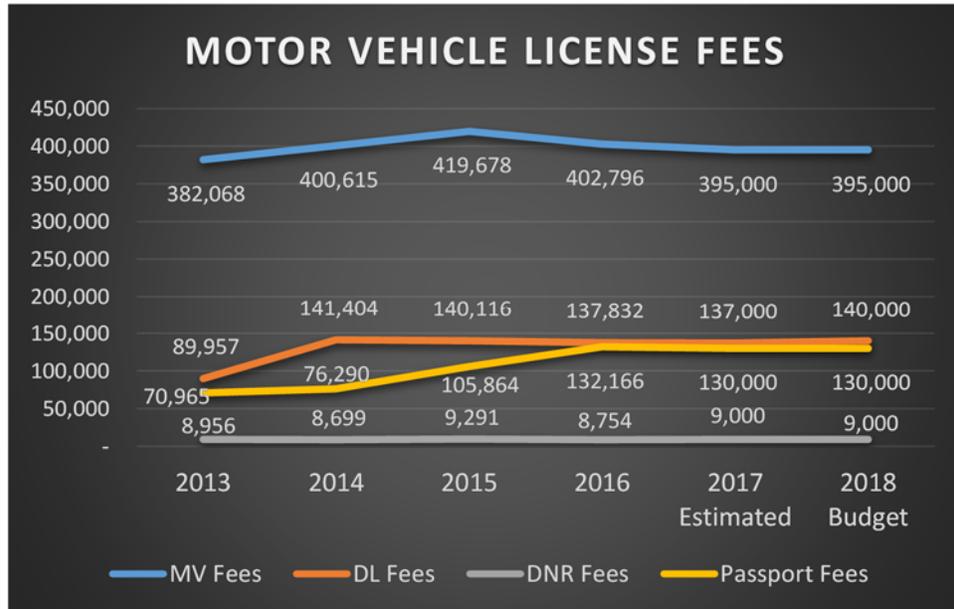
Building permit revenues are 4.3% of total revenues for the General Fund. Permit revenues vary significantly year over year. Therefore, a conservative approach is utilized when budgeting. The budget is based on estimates for projects in the planning department. Six years of building permit revenues are illustrated on the chart below:



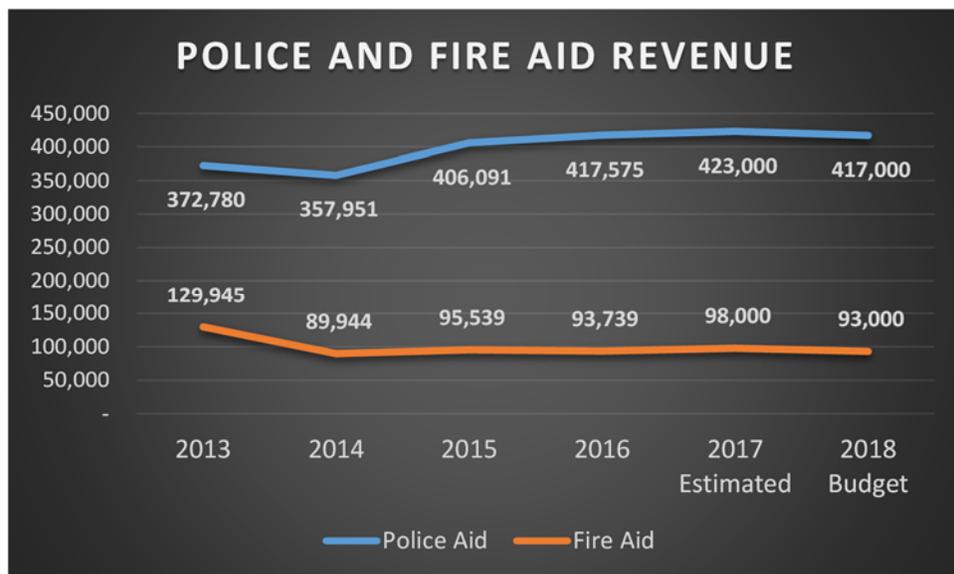
Building plan fee revenues are 1.4% of total revenues for the General Fund. These revenues vary as much as building permit fee revenue and tend to follow the same trend line. This budget is also based on estimates from the planning department. Six years of plan fee revenue are illustrated on the chart below:



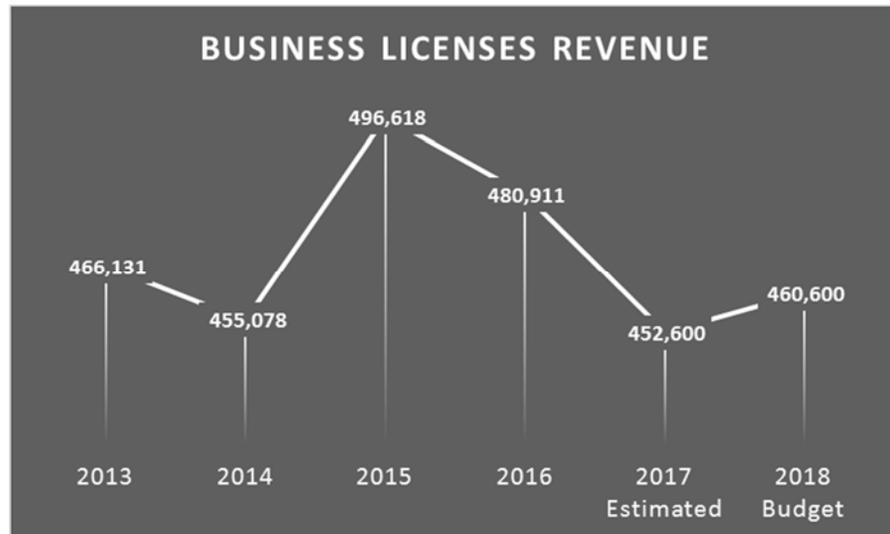
Fees from the Motor Vehicle Department are 3.5% of total revenues in the General Fund and are estimated at \$674,000 for 2018. The budget is based on the average of the last three years revenue. These revenues include motor vehicle fees, driver's license fees, natural resources licensing fees, and passport fees. Six years of trend information is shown in the chart below:



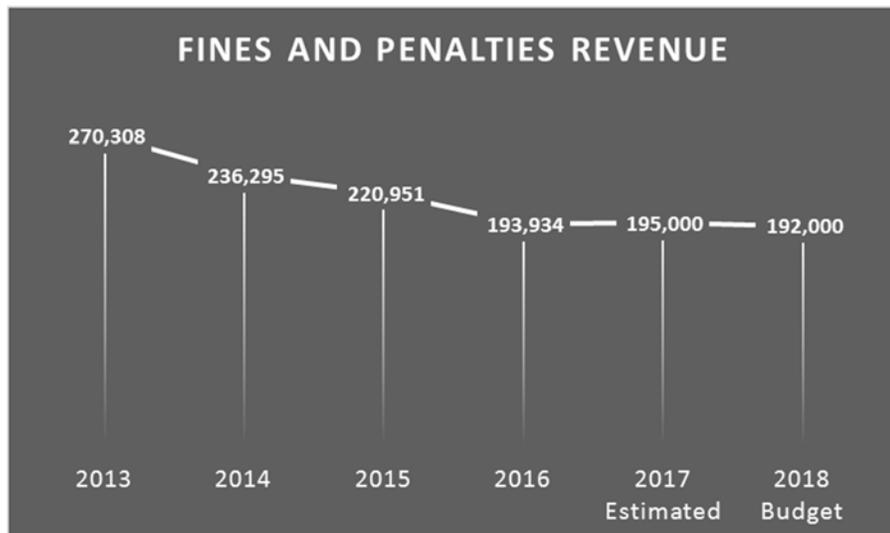
Police and fire state aid represent 2.7% of the total General Fund revenues in 2018. The budget is established using estimates from the Minnesota Department of Revenue. These revenues are derived from insurance surcharges and can vary with the economy. Six years of activity is shown on the chart below:



Revenue from the sale of business licenses accounts for 2.4% of total General Fund revenues. License revenues vary from year to year, depending on the economy. Licenses include, liquor, tobacco, entertainment, business, contractor, trash removal, service and repair, and business registration. The budget is established using an average of the last two years and information about current licensees from the City Clerk's office. Six years of history is illustrated in the chart below:

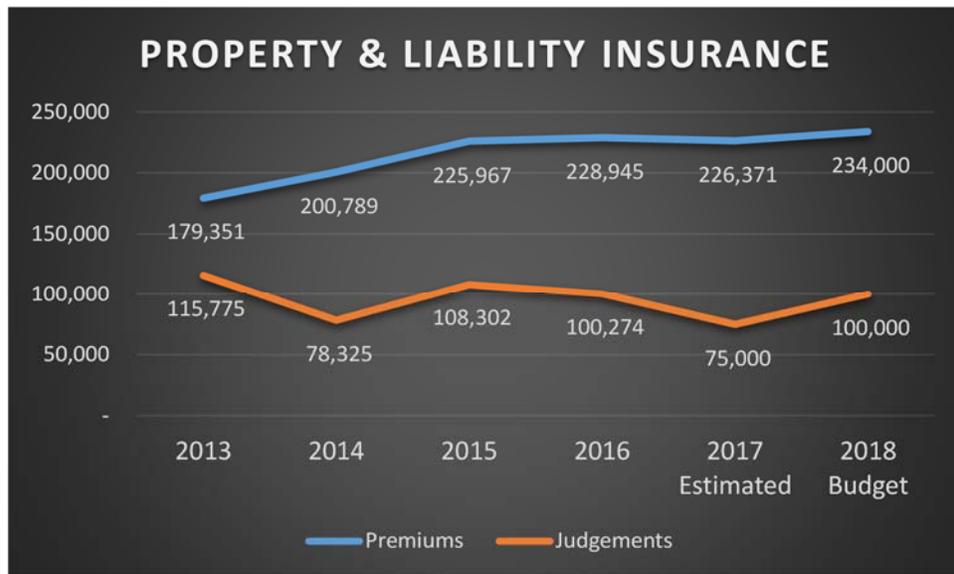


Revenue from fines and penalties also changes considerably from year to year. Fines have been slowly trending down the past five years. The budget is based on the trend from the previous two years. Six years of activity is shown below:

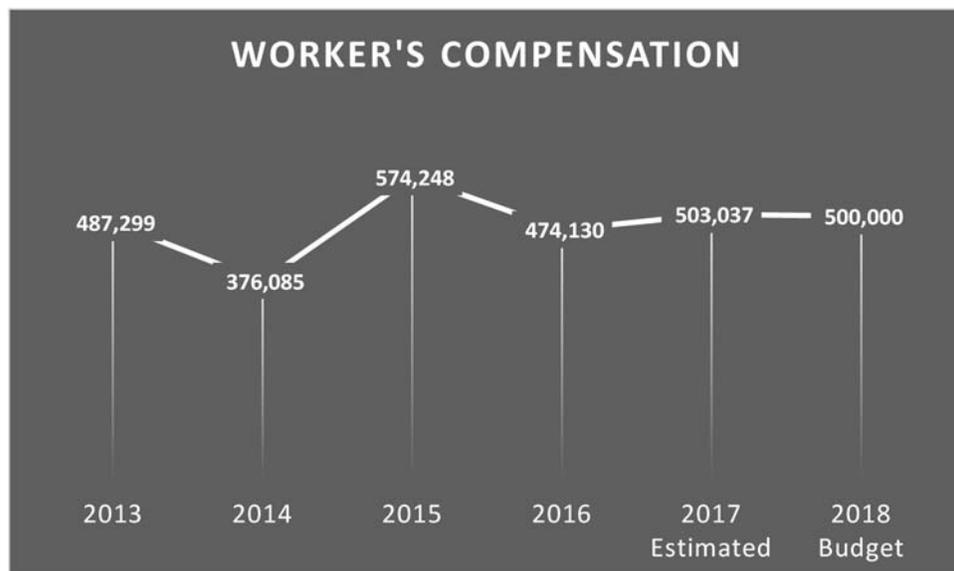


Expenditure Trends:

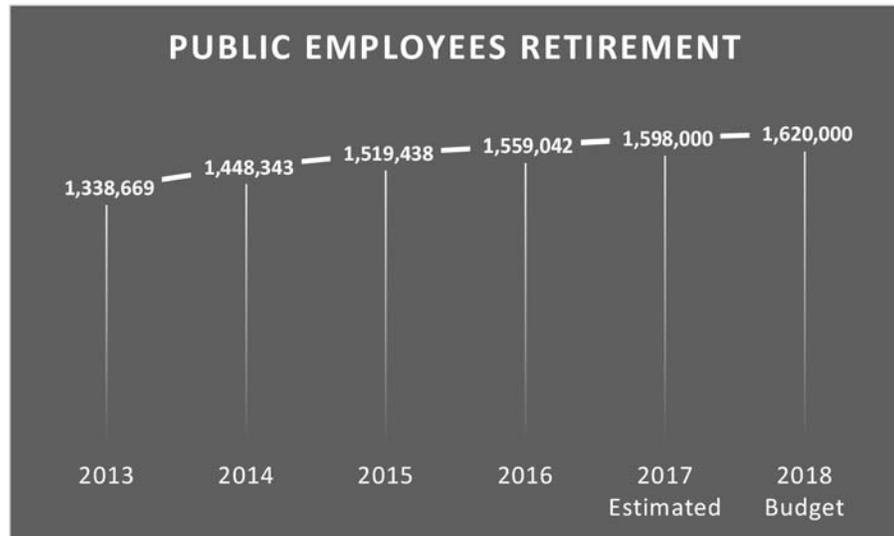
Property and liability insurance premiums and losses are allocated across all departments and fund. It is a significant expenditure item for the City, estimated at \$334,000 for 2018. Insurance costs are budgeted using estimates from the City’s insurance pool and are accounted for through an internal service fund. Six years of activity is shown below.



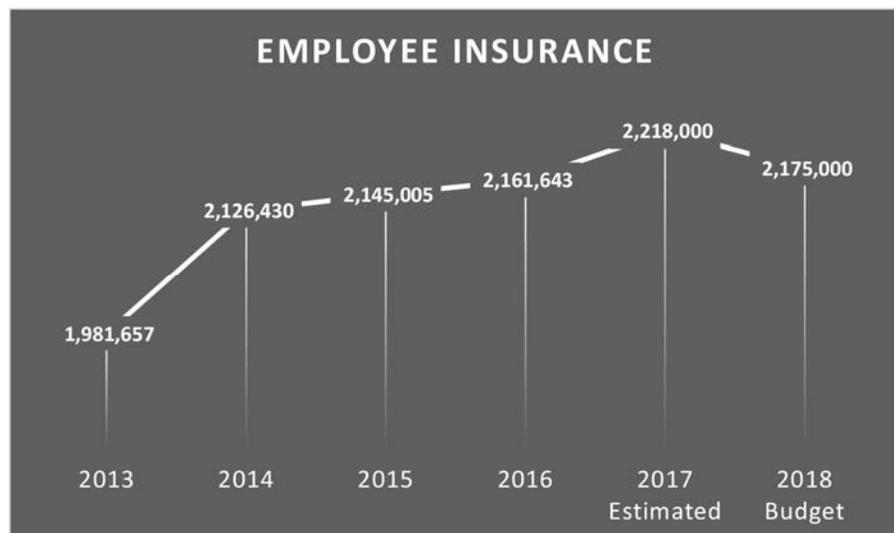
Worker’s compensation insurance is also managed through an internal service fund. The City has a fairly robust safety program, resulting in stable premiums. The budget is established using estimates from the City’s insurance pool. Six years of activity is shown on the chart below:



Public employee retirement costs rise with the cost of the annual payroll. Employer contribution rates in the Coordinated Plan rose from 7.25% to 7.5% on 1/1/2015. Employer contribution rates in the Police and Fire Plan were raised from 14.4% to 15.3% on 1/1/2014 and again to 16.2% on 1/1/2015. Police and fire employees do not participate in social security, thus the higher contribution rate. The budget is established by a percentage of payroll. Six years of history is shown below:



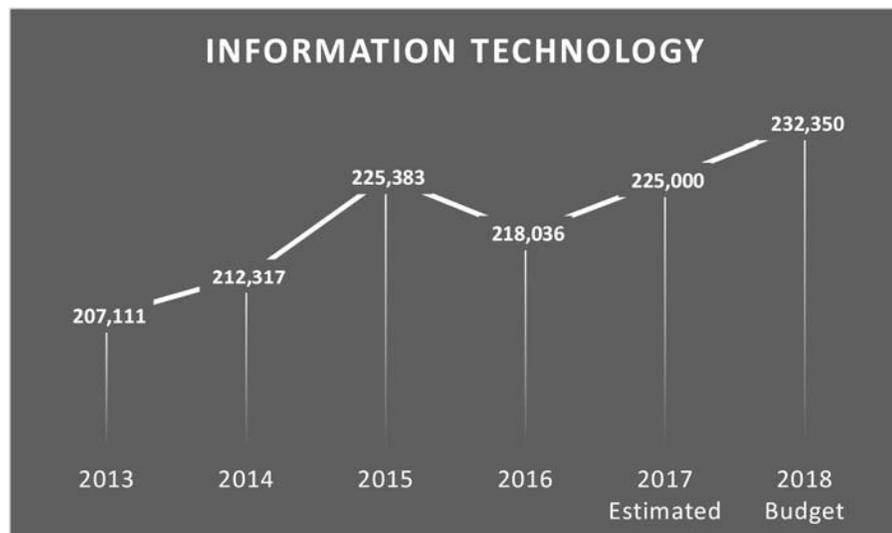
Employee health, life, and disability insurance costs are managed through an internal service fund. Premiums have remained stable the past three years. The budget is established with rates established by the insurance companies.



Fleet management costs have risen over 5% per year on average over the last five years. This is due to the rising cost of maintenance. The budget is established using the last three years of trend information. Fleet costs are also managed through an internal service fund and allocated to applicable departments. Six years of activity is shown below:



Information technology costs have risen less than 2.5% per year on average over the past five years. These costs are accounted for in an internal service fund and allocated across all departments. The budget is established using a zero base approach, depending on annual needs.



General Fund Budget Overview

Most of the City's operating budget is accounted for in the General Fund. A high level overview of budget changes is shown below:

	2017 BUDGET	2018 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	14,418,079	15,351,530	933,451	6.5%
Other Revenues	3,740,400	3,773,960	33,560	0.9%
Transfers In & Other Sources	1,763,550	1,360,000	(403,550)	-22.9%
Total Revenues	19,922,029	20,485,490	563,461	2.8%
Expenditures:				
Expenditures	19,894,029	20,357,490	463,461	2.3%
Transfers Out & Other Uses	28,000	28,000	-	0.0%
Total Expenditures	19,922,029	20,385,490	463,461	2.3%
Reserves	-	100,000	100,000	

Revenues - The decrease in Transfers In & Other Sources is due primarily to the elimination of the transfer of cable television franchise fees from the Communications Fund, in the amount of \$300,000. The remainder is due to a reduction in administrative transfers from the Capital Projects Funds.

Building permit charges are trending up, and are projected to increase slightly over the prior year in 2018.

Expenditures - Increased expenditures were primarily related to inflationary factors, including general wage adjustments and the cost of supplies. In addition, the City will purchase new technology for the Building Department, which will allow staff to enhance customer service and operate more efficiently.

Reserves - The City budgeted for a \$100,000 increase in reserves in 2018. This was done to ensure adequate cash flow to cover a minimum of five months of operating expenditures, as inflationary factors continue to result in increased expenditures. The City strives to maintain the General Fund unassigned fund balance at a minimum of 42% and a maximum of 50% of total General Fund expenditures. A balanced budget (total revenues and other financing sources equal to total expenditures and other financing uses) would have resulted in an unassigned fund balance of less than 42% in 2018.

Tax Levy - Because projected increased revenues are not sufficient to cover projected increased expenditures in 2018, the General Fund tax levy will increase by 6.5%, or 933,451.

General Fund revenues up 2.8%

Total General Fund revenues are increasing \$563,461, or 2.8%, including a planned increase in fund balance of \$100,000.

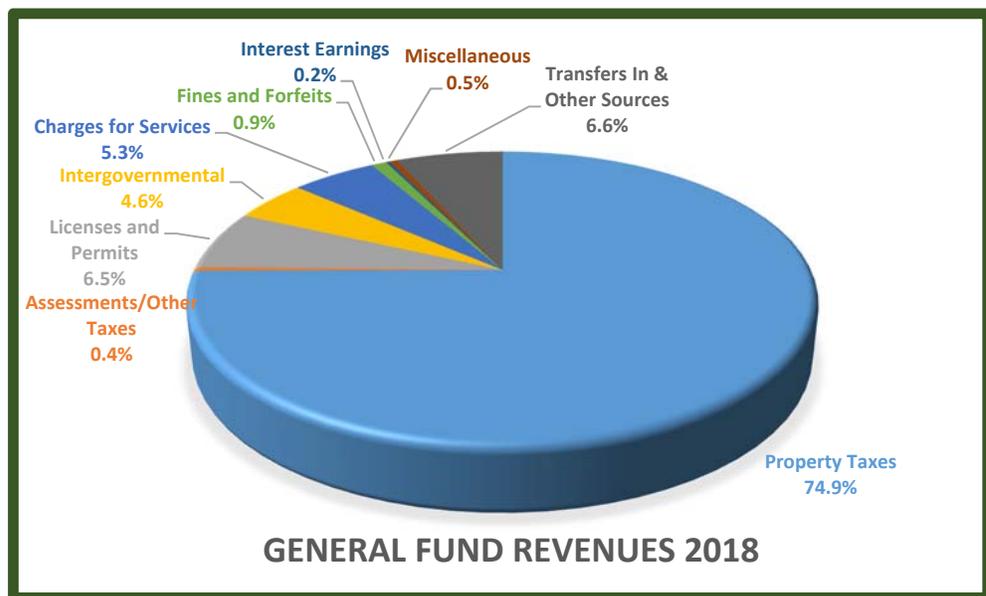
Property Taxes - Most of the increase in revenues can be attributed to a raise in property taxes in the amount of \$933,451. Property taxes represent 74.9% of the revenues for the General Fund.

Licenses & Permits – Building permit charges will be significantly more than budget in 2017. The 2018 budget reflects this trend with a modest increase in the Licenses & Permits category.

Interest Earnings – Interest revenue will decrease because the City is no longer collecting payments on a loan to St. John’s hospital.

Other Financing Sources – Transfers In will decrease due to a reallocation of \$300,000 in cable television franchise fees from the Communications Fund and a reduction in administrative transfers from the Capital Projects Funds. Fund balance will increase \$100,000.

General Fund Revenues	2017	2018	\$ Change	% Change
Property Taxes	\$ 14,418,079	\$ 15,351,530	\$ 933,451	6.47%
Assessments/Other Taxes	67,200	83,600	16,400	24.40%
Licenses and Permits	1,238,600	1,333,900	95,300	7.69%
Intergovernmental	946,500	943,900	(2,600)	-0.27%
Charges for Services	1,039,300	1,078,660	39,360	3.79%
Fines and Forfeits	225,000	192,000	(33,000)	-14.67%
Interest Earnings	135,000	45,000	(90,000)	-66.67%
Miscellaneous	88,800	96,900	8,100	9.12%
Transfers In & Other Sources	1,763,550	1,360,000	(403,550)	-22.88%
TOTAL	\$ 19,922,029	\$ 20,485,490	\$ 563,461	2.8%



General Fund expenditures up 2.3%

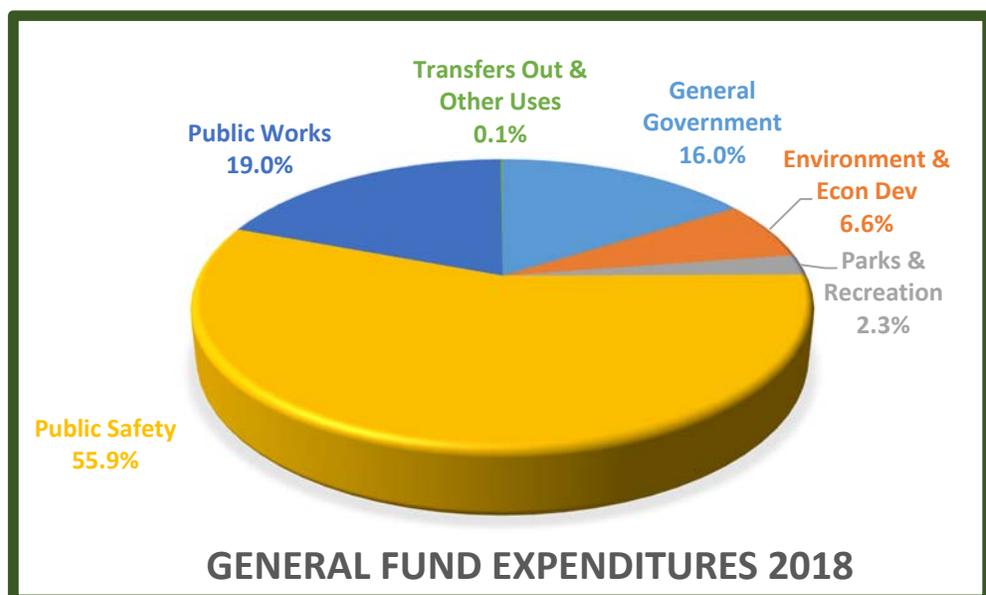
The 2018 Budget includes an increase in expenditures of \$463,461, or 2.3%, more than the prior year. Inflation is the biggest factor affecting the increase.

Wages and Benefits – Contractual wage adjustments of 2.5% will be granted to all City employees. The City’s health insurance plan did not increase over the prior year. This may be due, in part, to the City’s robust wellness program.

Contracted Services – The City will complete its Comprehensive Plan in 2018, the second year of a two-year project.

Technology and Supplies - The City will purchase new software and tablets for the Building Department, which will allow the staff to provide mobile services and operate more efficiently. This increase is reflected in the Environment and Economic Development Department budget. In addition, inflationary increases are expected in various supply items across most City departments.

General Fund Expenditures	2017	2018	\$ Change	% Change
General Government	\$ 3,287,599	\$ 3,258,380	\$ (29,219)	-0.89%
Environment & Econ Dev	1,178,460	1,342,790	164,330	13.94%
Parks & Recreation	459,570	469,510	9,940	2.16%
Public Safety	11,120,480	11,403,920	283,440	2.55%
Public Works	3,847,920	3,882,890	34,970	0.91%
Transfers Out & Other Uses	28,000	28,000	-	0.00%
TOTAL	\$ 19,922,029	\$ 20,385,490	\$ 463,461	2.3%



Fund Balance at least 40% of budget in General Fund

The State Auditor recommends that cities maintain unreserved fund balances in their general fund of approximately 35 to 50 percent of fund operating revenues or ***no less than five months of operating expenditures***. Adequate fund balance is necessary to ensure normal cash flow needs and funding for unexpected expenditures. Therefore, the budgeted 2018 fund balance is projected at an amount equal to or greater than 40% of the 2018 budgeted operating revenues.

Special Revenue Fund budget includes communications activity

The budget for the Special Revenue Funds shows little change for 2018, with the exception of the expenditure of cable franchise fees and the institution of a new Communications Department. Special revenue funds include Charitable Gambling, Recreation Programs, Police Services, Tree Restoration, Taste of Maplewood, Maplewood EDA, and the Communications Fund.

Budgeted Revenues for 2018 are nearly identical to the prior year. A small increase in interest earnings is projected, mostly due to the growing fund balance in the new Communications Fund. The EDA Fund will receive a small increase in property tax revenue.

Special Revenue Fund Revenues	2017	2018	\$ Change	% Change
Property Taxes	\$ 289,270	\$ 300,000	\$ 10,730	3.71%
Assessments/Other Taxes	825,000	825,000	-	0.00%
Licenses and Permits	3,000	3,000	-	0.00%
Charges for Services	462,000	450,000	(12,000)	-2.60%
Fines and Forfeits	20,000	18,000	(2,000)	-10.00%
Interest Earnings	1,500	3,300	1,800	120.00%
Miscellaneous	72,980	67,000	(5,980)	-8.19%
Transfers In & Other Sources	28,000	28,000	-	0.00%
TOTAL	\$1,701,750	\$1,694,300	\$ (7,450)	-0.4%

Budgeted Expenditures for 2018 are 18.9%, or \$363,590, less than the prior year. This is primarily due to a budgeted capital outlay expenditure in the prior year for the purchase of land by the EDA Fund. Also, in the prior year, there was a budgeted transfer from the Communications Fund to the General Fund consisting of cable television franchise fee revenue in the amount of \$300,000. This transfer will not be repeated in 2018. Cable franchise fees are now being dedicated to the Communications Fund. Expenses in the Recreation Programs Fund have decreased due to staffing changes.

Special Revenue Fund Expenditures	2017	2018	\$ Change	% Change
General Government	\$ 530,440	\$ 825,800	\$ 295,360	55.68%
Environment & Econ Dev	39,100	33,110	(5,990)	-15.32%
Parks & Recreation	786,610	688,650	(97,960)	-12.45%
Public Safety	10,000	10,000	-	0.00%
Capital Outlay	250,000	-	(250,000)	-100.00%
Transfers Out & Other Uses	305,000	-	(305,000)	-100.00%
TOTAL	\$1,921,150	\$1,557,560	\$ (363,590)	-18.9%

**Debt Service
Fund budget
includes
advance
refunding
activity**

The debt service budget provides funding for the payment of principal and interest on the City's bonded indebtedness.

Budgeted Revenues for 2018 are 89.67% more than 2017, primarily because the issuance of debt was not a budgeted item in the prior year. Major revenue sources are property taxes, special assessments, state aid, local government aid, investment earnings, and transfers from other funds. The property tax levy for the debt service funds is 0.05%, or \$2,590, more than the prior year. The City strives to maintain a level debt service schedule.

Debt Service Fund Revenues	2017	2018	\$ Change	% Change
Property Taxes	\$ 4,891,480	\$ 4,894,070	\$ 2,590	0.05%
Special Assessments	1,494,190	1,257,310	(236,880)	-15.85%
Intergovernmental	1,224,460	777,630	(446,830)	-36.49%
Interest	32,760	34,940	2,180	6.65%
Transfers In	1,065,407	1,291,522	226,115	21.22%
Issuance of Debt	-	8,261,868	8,261,868	N/A
TOTAL	\$ 8,708,297	\$16,517,340	\$ 7,809,043	89.67%

Budgeted Expenditures for 2018 are 33.3% more than 2017, primarily because transfers out of debt proceeds was not a budgeted item in the prior year. Advance refunding bonds, in the amount of \$5,445,000, will reach the call date in 2018. Escrowed funds will defease this debt. This is the primary reason for the reduction of fund balance in the amount of \$6,560,860. The remainder is due to timing differences between collection of revenues (special assessments) and the payment of the associated debt service charges.

Debt Service Fund Expenditures	2017	2018	\$ Change	% Change
Principal Retirement	\$12,657,820	\$12,956,283	\$ 298,463	2.36%
Interest	2,048,550	1,851,049	(197,501)	-9.64%
Paying Agent Fees	9,450	9,000	(450)	-4.76%
Fiscal Fees	10,000	-	(10,000)	-100.00%
Transfers Out	2,587,694	8,261,868	5,674,174	219.28%
TOTAL	\$17,313,514	\$23,078,200	\$ 5,764,686	33.30%

The City continues to pursue opportunities to reduce debt through responsible refunding of principal. As shown below, the amount of outstanding debt continues to trend down due to careful management and access to other funding sources for capital improvements.

Year Ending	Outstanding Debt	Refunding Escrow	Net Debt Outstanding
2012	79,477,297	2,385,000	77,092,297
2013	81,804,839	4,525,000	77,279,839
2014	81,130,167	6,685,183	74,444,984
2015	70,269,631	3,500,000	66,769,631
2016	68,623,529	6,035,000	62,588,529
2017	65,450,711	6,670,000	58,780,711

**Capital Project
Fund
and
Five-Year
Capital
Improvement
Plan**

The capital expenditure budget covers the acquisition and construction of major facilities and infrastructure. Capital project funds are generally restricted for major equipment purchases and construction projects costing in excess of \$50,000. All other capital outlay is financed within the individual governmental and enterprise funds. The 2018 budget document includes the 2018-2022 Capital Improvement Plan (CIP) adopted by the City Council. This five-year plan is updated annually through a comprehensive capital needs planning process. The CIP is appropriated one year at a time, in the current budget year. Impact on the operating budget is calculated and included with each major project.

Major revenue sources for the capital improvements budget include property taxes, tax increment financing revenues, intergovernmental revenues, charges for services, park availability charges, investment earnings, sale of property, issuance of debt, transfers in from utility funds and miscellaneous revenues. The increase in transfers in is due to the budgeting of debt proceeds transfers in 2018. There is also an increase in utility fund transfers related to the 2018 capital projects.

Capital Project Fund Revenues	2017	2018	\$ Change	% Change
Property Taxes	\$ 335,000	\$ 420,000	\$ 85,000	25.37%
Tax Increments	1,381,000	1,760,000	379,000	27.44%
Other Taxes	487,000	487,000	-	0.00%
Special Assessments	250,000	50,000	(200,000)	-80.00%
Licenses and Permits	10,000	10,000	-	0.00%
Intergovernmental	586,290	2,598,000	2,011,710	343.13%
Charges for Service	760,600	911,600	151,000	19.85%
Interest	42,850	56,600	13,750	32.09%
Miscellaneous Revenue	302,000	2,000	(300,000)	-99.34%
Transfers In	1,622,978	11,332,000	9,709,022	598.22%
Issuance of Debt	3,919,022	-	(3,919,022)	-100.00%
TOTAL	\$ 9,696,740	\$17,627,200	\$7,930,460	81.78%

The Capital Project Fund budget includes \$12,432,400 in capital outlay spending, an increase of 69.34%, or \$5,090,600 from the prior year. The increase is due to an increase in street projects and several new projects: Gladstone Area Redevelopment \$2,000,000, and Wakefield Park \$1,600,000.

Capital Project Fund Expenditures	2017	2018	\$ Change	% Change
Current Expenditures	\$ 134,600	\$ 196,550	\$ 61,950	46.03%
Debt Service Expenditures	413,000	454,000	41,000	9.93%
Capital Expenditures	7,341,800	12,432,400	5,090,600	69.34%
Transfers Out	2,119,755	2,069,187	(50,568)	-2.39%
TOTAL	\$10,009,155	\$15,152,137	\$5,142,982	51.38%

Enterprise Fund budgets reflect reduced contribution to the community center

Enterprise funds consist primarily of utility services, including sanitary sewer, environmental utility, street light, and recycling services. The City also has an ambulance enterprise fund and a community center enterprise fund. Total revenues for 2018 produced by enterprise fund service charges are budgeted at \$14,503,600, which is \$2,353,600 more than the prior year. This is explained by the City budgeting for capital contributions of \$2,309,600 in 2018 for the first time.

Enterprise Fund Revenues	2017	2018	\$ Change	% Change
Operating Revenues:				
User Charges	\$10,600,000	\$10,905,000	\$ 305,000	2.88%
Franchise Taxes	478,000	490,000	12,000	2.51%
Miscellaneous Revenue	14,000	25,000	11,000	78.57%
Total Operating Revenues	11,092,000	11,420,000	328,000	2.96%
Nonoperating Revenues:				
Intergovernmental Grants	210,000	220,000	10,000	4.76%
Interest	48,000	54,000	6,000	12.50%
Property Taxes	800,000	500,000	(300,000)	-37.50%
Capital Contributions	-	2,309,600	2,309,600	N/A
Total Nonoperating Revenues	1,058,000	3,083,600	2,025,600	191.46%
TOTAL	\$12,150,000	\$14,503,600	\$ 2,353,600	19.37%

The \$300,000 reduction in property tax revenue is the result of the City's contract with the YMCA to operate the community center. The City no longer subsidizes operations at the community center, but still contributes \$200,000 to a capital fund for building improvements. The operations tax levy in prior years was \$500,000.

The total budget for enterprise fund expenses for 2018 is \$14,194,367, or \$1,389,067 more than the prior year.

Enterprise Fund Expenditures	2017	2018	\$ Change	% Change
Operating Expenses:				
Ambulance	\$ 2,517,240	\$ 2,770,310	\$ 253,070	10.05%
Community Center	500,000	200,000	(300,000)	-60.00%
Environmental Utility	1,999,780	1,968,530	(31,250)	-1.56%
Recycling	701,280	740,630	39,350	5.61%
Sewer	4,864,120	4,646,730	(217,390)	-4.47%
Street Lights	220,680	235,700	15,020	6.81%
Total Operating Expenses	10,803,100	10,561,900	(241,200)	-2.23%
Nonoperating Expenses:				
Transfers Out	2,002,180	3,632,467	1,630,287	81.43%
Total Nonoperating Expenses	2,002,180	3,632,467	1,630,287	81.43%
TOTAL	\$12,805,280	\$14,194,367	\$ 1,389,087	10.85%

The primary reason for the 10.05% increase in the Ambulance Fund is because the City is budgeting for pension and OPEB expenses for the first time, in the amount of \$113,000. Also, the ambulance service increased FTE's by .275 through the elimination of a part-time position and hiring of a full-time battalion chief. Repair and maintenance of the response vehicles has also been trending up. Transfers out increased \$1,630,287 due to projected utility contributions to CIP projects.

**Enterprise
Fund Rates**

Annually, the City conducts a rate analysis for all service charges supporting enterprise fund activities.

*Sewer rates
increase 2.0%*

A 2.0% increase in sewer rates is necessary to finance the 2018 budget for the Sanitary Sewer Fund. The largest expenditure in the Sewer Fund is the Metropolitan Council sewage treatment charges, which will increase by 2.1% in 2018. Sewage treatment charges will be approximately \$3,223,384 which is 64% of the operating expenses in the Sanitary Sewer Fund. The City's street reconstruction program has an impact on the Sanitary Sewer Fund. Sewer mains are often replaced as streets are rebuilt and the funding for sewer infrastructure costs comes from this fund. The City will make \$4.4M in capital improvements to the sewer system over the next ten years.

*Environmental
charges
increase 5%*

A 5% increase in the environmental utility charge is necessary to offset the demands on city resources for storm water treatment and increasing operating costs. The capital needs in this program are significant. The City will make over \$10M in capital improvements in this program over the next ten years.

*Recycling
charges
increase 5.2%*

The budget includes a 5.2% increase in the recycling charge to offset the costs of recycling. The recycling charge has not been raised in many years and currently does not produce sufficient revenue to finance expenditures and maintain an adequate level of reserves.

*Water
surcharges are
not increased*

Revenue from the surcharge on North St. Paul and St. Paul water utility bills is included in the capital projects budgets. These revenues are used to finance future water system improvements that cannot be financed by special assessments. The 2018 Budget includes no increase in the water surcharge for the North St. Paul Water Service District or the St. Paul Water Service District.

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

UTILITY RATES IMPACT ON AVERAGE HOME				
	Quarterly Charge		Increase (Decrease)	
	2017	2018	Amount	Percent
Sanitary Sewer*	\$ 64.68	\$ 66.00	\$ 1.32	2.0%
Environmental Charge	25.00	26.25	1.25	5.0%
Recycling Charge	9.78	10.29	0.51	5.2%
Water Surcharge St. Paul (7%)	3.50	3.50	-	0.0%
Water Surcharge North St. Paul	3.60	3.60	-	0.0%
TOTAL - St. Paul	\$ 102.96	\$ 106.04	\$ 3.08	3.0%
TOTAL - North St. Paul	\$ 103.06	\$ 106.14	\$ 3.08	3.0%
*Rate per 1,000 gals	\$ 2.94	\$ 3.00	\$ 0.06	2.0%

SECTION II

**FINANCIAL STRUCTURE, POLICIES &
PROCESSES**



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Maplewood

CITY OF MAPLEWOOD, MINNESOTA
PRINCIPAL CITY OFFICIALS

December 2017

CITY COUNCIL

NORA SLAWIK, MAYOR
 Term Expires 1-01-2019

KATHLEEN JUENEMANN, COUNCILMEMBER
 Term Expires 1-01-2019

MARYLEE ABRAMS, COUNCILMEMBER
 Term Expires 1-01-2019

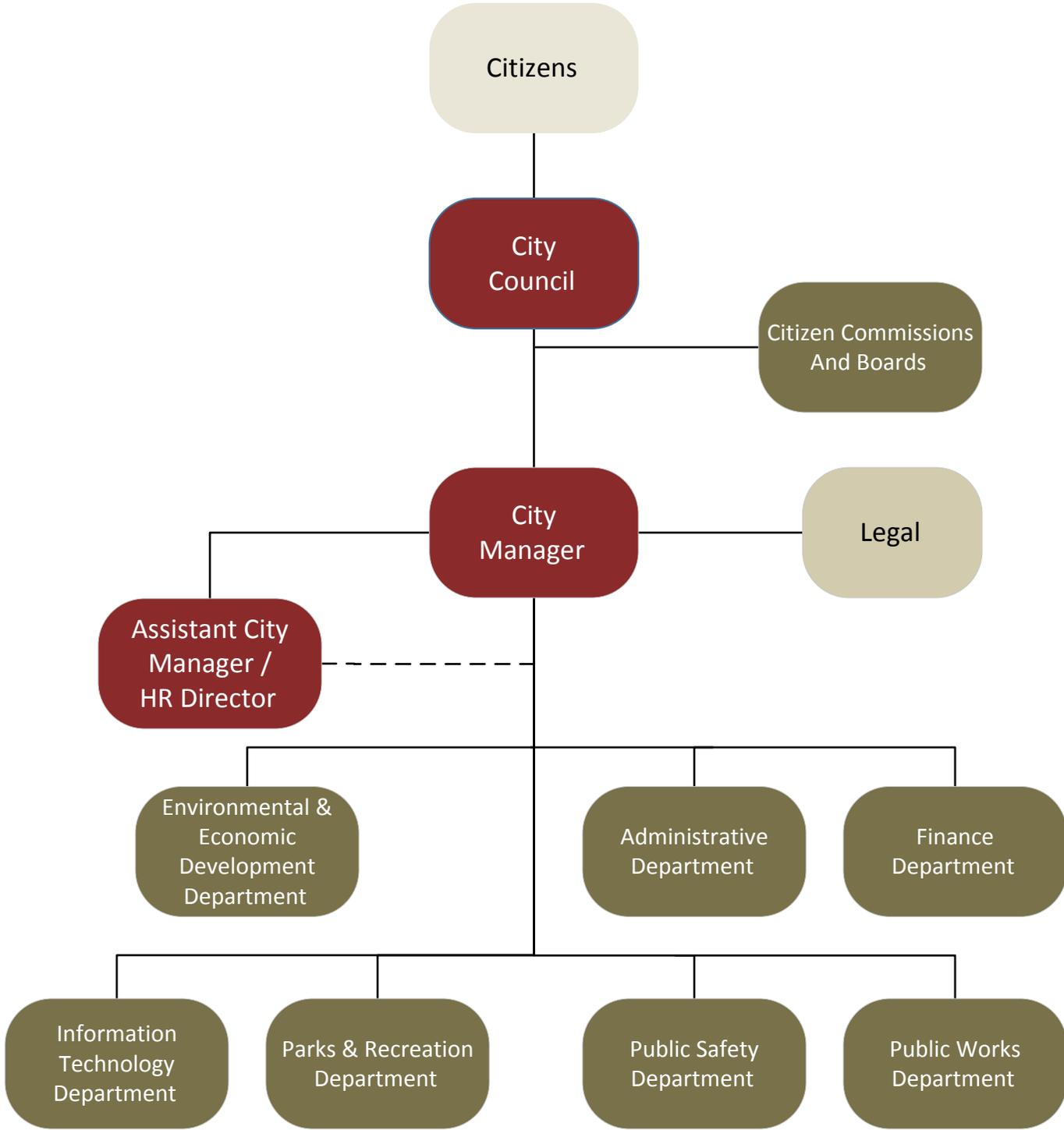
BRYAN SMITH, COUNCILMEMBER
 Term Expires 1-01-2020

TOU XIONG, COUNCILMEMBER
 Term Expires 1-01-2020

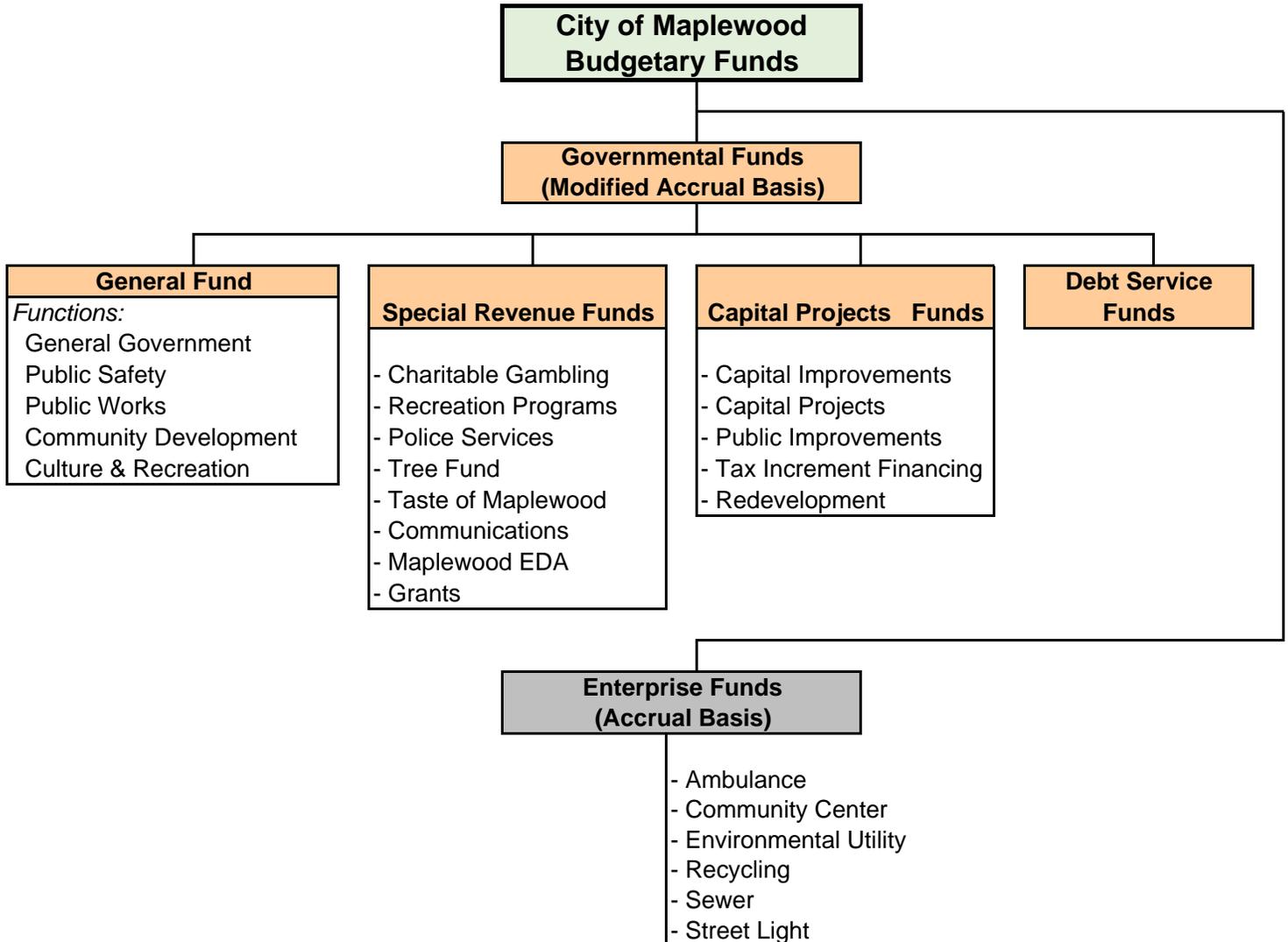
CITY MANAGERIAL STAFF

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Melinda Coleman	City Manager	February 6, 2015
Ron Batty	City Attorney	
Mike Funk	Assistant City Manager/Human Resources Director	February 23, 2015
DuWayne Konewko	Director of Environment & Economic Development	May 2, 2016
Ellen Paulseth	Finance Director	May 2, 2016
DuWayne Konewko	Director of Parks & Recreation	January 1, 2011
Mychal Fowlds	Information Technology Director	February 6, 2006
Andrea Sindt	City Clerk	January 1, 2017
Steve Lukin	Fire Chief	March 17, 2000
Steve Love	Director of Public Works	August 28, 2017
Michael Mondor	Emergency Medical Services Chief	May 16, 2016
Scott Nadeau	Police Chief	July 7, 2017

City of Maplewood Organizational Chart



FUND STRUCTURE AND BUDGETING PRACTICES



BASIS OF BUDGETING AND ACCOUNTING

The basis of budgeting is a reference to the basis of accounting used to estimate financing sources and uses in the budget. There are three methods of budgetary basis: cash basis, accrual basis, and modified accrual basis. The City uses the modified accrual basis of budgeting and accounting for its governmental funds and the accrual basis of budgeting and accounting for its enterprise funds.

Under the modified accrual basis of accounting, revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred. Under the accrual basis of accounting, income is reported when earned and expenses are reported when incurred.

APPROPRIATION AND MANAGEMENT CONTROL

All City funds are appropriated and are included in the City's comprehensive annual financial statement. The budgets for governmental funds are adopted for financial reporting (legal) and management control. The budgets for enterprise funds are adopted for management control only.

Accounting and Organizational Structure Relationship

Fund	Type	Responsible Official	Appropriation Level
General Fund	Major		
Administration	Department	City Manager	Legal
Finance	Department	Finance Director	Legal
Fire	Department	Director of Public Safety	Legal
Legislative	Department	Mayor and Council	Legal
Parks & Recreation	Department	Parks & Recreation Director	Legal
Police	Department	Director of Public Safety	Legal
Public Works	Department	Public Works Director	Legal
Special Revenue Funds			
Charitable Gambling	Minor	Mayor and Council	Management
Recreation Programs	Minor	Parks & Recreation Director	Management
Police Services	Minor	Director of Public Safety	Management
Tree Fund	Minor	Park & Recreation Director	Management
Taste of Maplewood	Minor	Citizens Services Director	Management
Communications	Minor	City Manager	Management
Maplewood EDA	Minor	Economic Development Director	Management
Debt Service Funds	Major	Finance Director	Management
Capital Project Funds			
Building Replacement	Minor	Public Works Director	Management
Park Improvement	Minor	Parks & Recreation Director	Management
Trash Cart	Minor	Public Works Director	Management
Capital Improvement	Minor	Public Works Director	Management
Police Equipment	Minor	Public Safety Director	Management
Fire Equipment	Minor	Public Safety Director	Management
WAC St. Paul	Minor	Public Works Director	Management
WAC North St. Paul	Minor	Public Works Director	Management
Right of Way	Minor	Public Works Director	Management
TIF 1-1	Minor	Economic Development Director	Management
TIF 1-2	Minor	Economic Development Director	Management
TIF 1-3	Minor	Economic Development Director	Management
TIF 1-4	Minor	Economic Development Director	Management
TIF 1-5	Minor	Economic Development Director	Management
TIF 1-6	Minor	Economic Development Director	Management
TIF 1-7	Minor	Economic Development Director	Management
TIF 1-8	Minor	Economic Development Director	Management
TIF 1-10	Minor	Economic Development Director	Management
TIF 1-11	Minor	Economic Development Director	Management

Capital Project Funds continued

TIF 1-12	Minor	Economic Development Director	Management
TIF 1-13	Minor	Economic Development Director	Management
Redevelopment	Minor	Economic Development Director	Management
Legacy Village	Minor	Economic Development Director	Management
Fire Station 3M	Minor	Public Safety Director	Management
Fire Training Facility	Minor	Public Safety Director	Management
Police Expansion	Minor	Public Safety Director	Management
Street Revitalization	Minor	Public Works Director	Management
Public Improvements	Major	Public Works Director	Management

Enterprise Funds

Ambulance	Major	Public Safety Director	Management
Community Center	Major	Parks & Recreation Director	Management
Environmental Utility	Major	Public Works Director	Management
Recycling	Major	Public Works Director	Management
Sewer	Major	Public Works Director	Management
Street Light	Major	Public Works Director	Management

Internal Service Funds

Fleet	Minor	Public Works Director	Management
Information Technology	Minor	Information Technology Director	Management
Employee Benefits	Minor	Finance Director	Management
Dental Benefits	Minor	Finance Director	Management
Risk Management	Minor	Finance Director	Management

FUND DESCRIPTIONS

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

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.

Communications Fund – accounts for revenues and expenditures related to the collection of cable television franchise fees and P.E.G. fees. The City's Communications Department operates with resources from this fund.

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/July 4th celebration.

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

Debt Service Fund – accounts for resources accumulated and the payment of principal and interest on bonds issued by the City.

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 with the use of property tax revenues.

General Building Replacement Fund – was created in 2015 to collect revenues dedicated to the replacement and/or rehabilitation of city buildings.

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 for costs in the Legacy Village development.

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 storm water ponds and other water quality activities.

Police Department Expansion Fund – accounts for revenues and expenditures related to maintaining and/or constructing buildings related to 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 which will be operated under a joint powers agreement with surrounding communities.

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. 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.

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.

Street Use Revitalization Fund – accounts for gas franchise fee revenues that are used to finance certain street projects.

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 1-10 – 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.

Tax Increment Redevelopment District 1-13 – this fund is used to account for all revenue and expenditures for the tax increment district established in 2015 for development at the old Maplewood Bowl site.

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.

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

Dental Self Insurance Fund – accounts for the accumulation of resources and payment of dental claims for the employee self-insured dental benefit plan. Resources for this fund accrue from deductions and benefits in the payroll process.

Employee Benefits Fund – accounts for the payment of employee health insurance, disability insurance, retirement benefits, leave benefits, FICA, Medicare tax, and other employee benefits. Resources for this fund accrue from deductions and benefits in the payroll process.

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. Expenses are financed by departmental rental charges.

Risk Management Fund – accounts for resources accumulated and the payment of insurance premiums and other losses incurred through the City's insurance pool.

BUDGET PROCESS AND CALENDAR

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. The budget is a financial plan to provide services and accomplish goals. The City's budget and fiscal years are based on the calendar year.

BUDGET PREPARATION

March - Preparation of the budget begins in March of each year in the Finance Department. Financial projections for the debt service budget are prepared for existing bond issues to determine the property tax levy required for debt service.

April - The Finance Department prepares wage and benefit estimates for the next year. Operating budget worksheets and budget preparation instructions are prepared for department heads. The worksheets include guideline recommendations for expenditure accounts using the original budget for the current year with an inflation adjustment for the next year.

May - The City Manager and Finance Director meet with department heads to discuss department objectives and performance measures that will be included in the operating portion of the budget. The relationship of department objectives to the city's strategic plan is evaluated. The Finance Department prepares revenue estimates for the budget.

June - A capital budget is prepared based on the City's capital improvement plan. Department heads submit operating budgets to the City Manager and Finance Director. The Finance Director prepares a list of recommended revisions, based on an analysis of the requests.

July - The Finance Director prepares a preliminary budget report for review and discussion with the City Manager and department heads. The City Manager and Finance Director meet with department heads to discuss final revisions to the budget requests. The Finance Department prepares the preliminary budget materials for distribution to the City Council.

BUDGET REVIEW BY CITY COUNCIL

August - Throughout the month of August, special Council meetings are held to review the budget. The Finance Director and City Manager give detailed presentations.

September - The City Council approves a preliminary property tax levy for the budget and schedules public hearing dates. This information is sent to Ramsey County to include in notices that are prepared by the County.

October - The Finance Department prepares the final budget document and the materials for the budget public hearing.

November - Ramsey County mails a notice to each property owner. The notice indicates the proposed property tax bill for the next year, including proposed taxes 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.

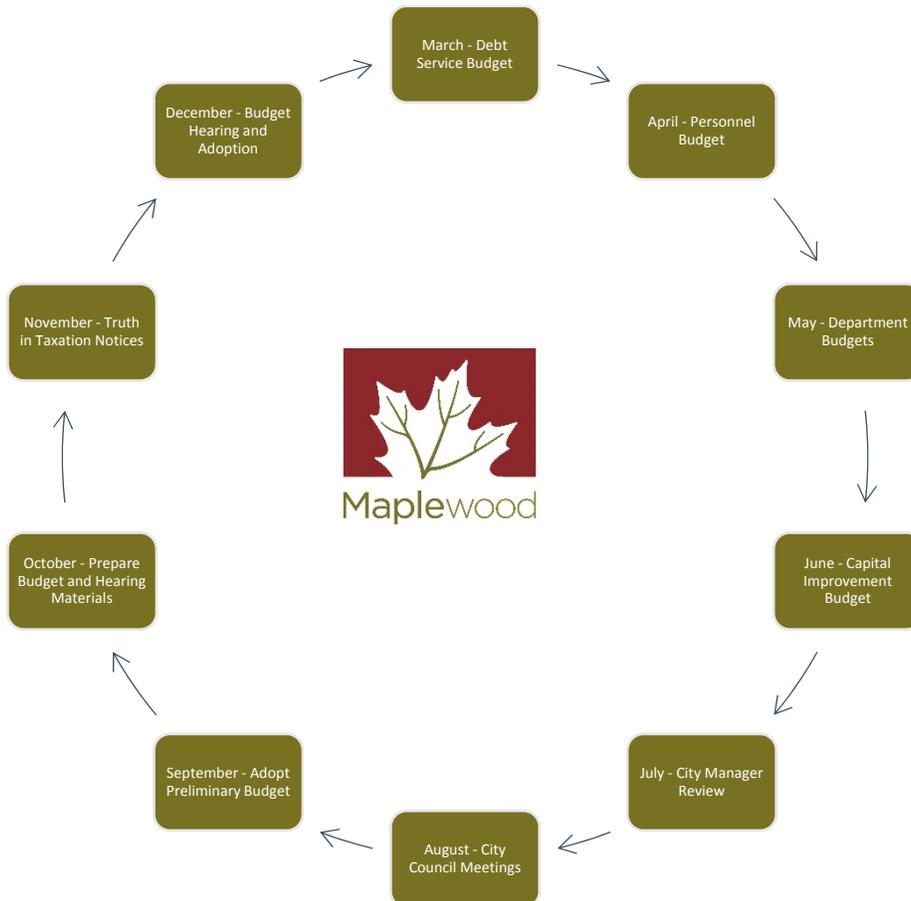
BUDGET ADOPTION

December - the City Council holds a public hearing on the budget and tax levy. At the public hearing the final budget and tax levy cannot be increased but it can be reduced. It must be adopted. Information on the adopted levy is sent to Ramsey County for preparation of property tax bills. The Finance Director submits the budget to the GFOA for award consideration.

BUDGET MODIFICATION

City Council approval is required for budget modifications that involve a transfer of appropriations between funds. The budget modifications can be made at any Council meeting. Budget modification procedures are available to the public, including a description of the legal level of control.

BUDGET CALENDAR AT A GLANCE



FINANCIAL MANAGEMENT POLICIES

The City of Maplewood has an important responsibility to its citizens to plan the adequate funding of services desired by the public, to manage the municipal finances wisely, and to carefully account for public funds. The City strives to ensure that it is capable of adequately funding and providing local government services needed by the community. The City will maintain or improve its infrastructure on a systematic basis to insure the maintenance of quality neighborhoods for its citizens.

In order to achieve these goals, this plan has the following objectives for the City's fiscal performance:

1. To be proactive, rather than reactive, in the City's policy-making efforts to ensure that important decisions are not controlled by financial problems or emergencies.
2. To enhance the City Council's policy-making ability by providing accurate financial information related to the various authority or service levels provided by the City.
3. To assist in sound management of the City government by providing accurate and timely information on financial condition.
4. To provide sound principles to guide the City Council with decisions that will have significant financial impact on the City.
5. To set forth operational principals that minimize the cost of local government, to the extent consistent with services desired by the public, and minimize financial risk.
6. To utilize revenue policies and forecasting tools to prevent undue or unbalanced reliance on certain revenues, especially property taxes, and that also distribute the cost of municipal services fairly and provide adequate funds to operate desired programs.
7. To provide essential public facilities and prevent deterioration of the City's infrastructure and various facilities.
8. To protect and enhance the City's credit rating and prevent default on municipal debts.
9. Ensure the legal use and protection of City funds through a good system of financial and accounting controls.
10. Record expenditures in a manner that allocates to current taxpayers or users the full cost of providing current services.
11. To adopt a balanced budget in the General Fund that will ensure an adequate, stable fund balance.

To achieve these objectives the following fiscal policies have been adopted by the City Council to guide the City's budgeting and financial planning process. Each fiscal policy section includes a statement of purpose and a description of the policy.

- 1. REVENUE MANAGEMENT POLICY**
- 2. CASH AND INVESTMENTS POLICY**
- 3. RESERVES POLICY**
- 4. OPERATING BUDGET POLICY**
- 5. CAPITAL IMPROVEMENT PLAN POLICY**
- 6. ECONOMIC DEVELOPMENT AUTHORITY FUND POLICY**
- 7. DEBT MANAGEMENT POLICY**
- 8. ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY**
- 9. RISK MANAGEMENT POLICY**
- 10. GRANT MANAGEMENT POLICY**
- 11. PUBLIC PURPOSE EXPENDITURE POLICY**
- 12. CAPITAL ASSETS POLICY**
- 13. PROCUREMENT POLICY**

1. REVENUE MANAGEMENT POLICY

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.

A. Purpose

The purpose of this policy is to establish broad goals to assist the City in managing its revenue. These goals will consider diversification and stabilization, equity, economic development, and collections.

i. Diversification

The City will strive to maintain a diversified revenue base to prevent fluctuations in revenue. Property taxes add stability to the revenue base, but should not be the sole source of revenue. When possible, the City will seek out new sources of revenue to diversify the tax base. This could include long-term solutions, such as franchise fees or additional fees and charges. Short-term solutions should also be considered, such as a one-time sale of assets.

The City will strive to support policies that promote economic development in the City to encourage a diversified local economy and expand the tax base.

ii. Equity

The City will strive to ensure that funding is derived from a fair, equitable and adequate resource base, while minimizing tax differential burdens. Services having a citywide benefit shall be financed with revenue sources generated from a broad base, such as property taxes and state aids. Services where the customer determines the use should be financed with user fees, charges, and assessments related to the level of service provided.

iii. Economic Development

The City's revenue sources should not unduly reduce the City's economic competitiveness or negatively impact individual choices in the local economy.

The City's overall revenue structure should be designed to recapture some of the financial benefits resulting from economic and community development investments. The City will strive to keep a total revenue mix that encourages growth and keeps Maplewood economically competitive.

iv. Collections

City staff should engage in vigilant collections of outstanding balances due to the City. However, the cost of collections should not exceed the marginal extra revenue obtained or absorb a large percentage of the amount collected. City staff and collections contractors may write off accounts receivable in amounts of \$5.00 or less without Council approval.

B. 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.

C. Service Fees and Charges

The City will consider service fees and charges wherever appropriate for the 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.
- 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.

Selected criteria are used to determine the specific rate to charge for a fee for service. The approach for establishing the rate criteria is determined by the policy relating to the fee in the City policies and procedures manual. The rate criteria can be one of five approaches:

- **Market Comparison**
Attempt to set fees in the upper quartile of the market.
- **Maximum set by External Source**
Fees set by legislation, International Building Code, etc.
- **Entrepreneurial Approach**
Fees will be at the top of the market.
- **Recover the Cost of Service**
Program will be self-supporting.
- **Utility Fees**
A rate study will be updated or reviewed each year.

D. Non-recurring and Volatile Revenues

Non-recurring revenues should be directed towards one-time uses and should not be relied on to fund ongoing programs. Several one-time revenue sources, such as intergovernmental transfers, grants, and insurance dividends are outside of direct City control and must be relied upon conservatively. The City Manager and Finance Director shall ensure 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.

Volatile revenues, such as court fines, interest earnings and building permits can produce undependable yields and should not be heavily depended on to fund ongoing programs. High yields from these sources should be treated in a manner similar to non-recurring revenues. Revenues can be considered volatile if they vary by more than 10% from budgetary estimates.

2. CASH AND INVESTMENTS POLICY

Effective cash management is essential to good fiscal management. Investment returns on funds not immediately required can provide a significant source of revenue for the City. Investment policies must be well founded and uncompromisingly applied in their legal and administrative aspects in order to protect the City funds being invested.

A. Purpose

The purpose of this policy is to establish the City's investment objectives and establish specific guidelines that the City will use in the investment of city funds. It will be the responsibility of the Finance Director to invest city funds in order to attain a market rate of return while preserving and protecting the capital of the overall portfolio. Investments will be made, based on statutory constraints, in safe, low risk instruments.

B. Scope/Funds

This policy applies to the investment of all city funds available for investment and not needed for immediate expenditure. The City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

C. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

- i. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to minimize the risk of market fluctuations, such as credit risk and interest rate risk. Credit risk is the risk that the borrower will be unable to make their debt service payments to the investors. Interest rate risk is the risk that rates will (for example) rise while the investments you hold have lower rates – if the City were to sell their investments prior to maturity in this case, they would have to sell the investments at a loss.

- ii. **Liquidity:** The investment portfolio must remain sufficiently liquid to meet all operating costs that may be reasonably anticipated. The portfolio must be structured so that securities mature concurrent with cash needs to meet anticipated demands. Cash needs will be determined based on cash flow forecasts.
- iii. **Diversification of instruments:** A variety of investment vehicles must be used so as to minimize the exposure to risk of loss. The investment portfolio must be diversified by individual financial institution, government agency, or by corporation (in the case of commercial paper) to reduce the exposure to risk of loss.
- iv. **Diversification of maturity dates:** Investment maturity dates should vary in order to ensure that the City will have money available when needed.
- v. **Yield:** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above.

D. Oversight

The City Manager shall oversee the City's investment program. The Finance Director will maintain a more detailed and comprehensive investment policy based on the principles established by the City Council and consistent with the most current guidelines within the public sector. On at least an annual basis, the Finance Director shall provide a status report to the City Council. Annually, the City Council shall designate depositories for investment purposes.

E. The City shall invest in the following instruments as allowed by Minnesota Statute 118A

- i. **Government Securities:** Direct obligations of the federal government or its agencies, with the principal fully guaranteed by the U.S. Government or its agencies.
- ii. **Certificates of Deposit:** A negotiable or nonnegotiable instrument issued by commercial banks and insured up to \$250,000, or the amount set, by the Federal Deposit Insurance Corporation (FDIC).
- iii. **Repurchase Agreement:** An investment that consists of two simultaneous transactions, where an investor purchases securities from a bank or dealer. At the same time, the selling bank or dealer agrees to repurchase the securities at the same price plus interest at some agreed-upon future date. The security purchased is the collateral protecting the investment.

- iv. **Prime Commercial Paper:** An investment used by corporations to finance receivables. A short-term (matures in 270 days or less), unsecured promissory note is issued for a maturity specified by the purchaser. Corporations market their paper through dealers who in turn market the paper to investors. The City will only purchase commercial paper issued by U.S. corporations or their Canadian subsidiaries that has been rated highest quality (A1, P1 and F1) by two of three rating agencies.
- v. **State or Local Government Securities:** Any security that is a General Obligation of any state or local government rated “A” or better by a national bond rating service.
- vi. **Statewide Investment Pools:** Statewide investment pools that invest in authorized instruments according to M.S. §118A.04, such as the Minnesota Municipal Money Market (4M) Fund.
- vii. **Money Market Mutual Funds:** Money market mutual funds that invest exclusively in U.S. Government and agency issues.

F. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business or that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

G. Internal Controls, Audits, External Controls

The Finance Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. Accordingly, compliance with City policies and procedures should be assured by the Finance Director, and addressed through the annual audit (CAFR) process.

H. Authorized Financial Institution and Dealer

In accordance with Minnesota Statutes §118.02, the responsibility for conducting investment transactions resides with the City Council. Also, the Council shall be responsible for designating the depositories of the funds. Depositories shall be selected through a banking services procurement process, which shall include a comprehensive review of credit characteristics and financial history by the Finance Director or reliance on selection criteria by an independent third party. In selecting depositories, the creditworthiness of the institutions under consideration shall be examined. The City Council shall designate depositories after a recommendation from staff.

Only approved security broker/dealers authorized in Minnesota Statutes 118A.06 shall be utilized for safekeeping and custody.

All financial institutions and broker/dealers must supply the following as appropriate:

- i. Audited financial statements;
- ii. Proof of Financial Industry Regulatory Authority (FINRA) certification,
- iii. Proof of state registration;
- iv. Completed broker/dealer questionnaire for firms who are not major regional or national firms;
- v. Certification of having read the City's investment policy.

I. Broker Representations

Municipalities must obtain from their brokers certain representations regarding future investments. The City of Maplewood will provide each broker with information regarding the municipality's investment restrictions. Before engaging in investment transactions with the City of Maplewood, the supervising officer at the securities broker/dealer shall submit a certification stating that the officer has reviewed the investment policies and objectives, as well as applicable state laws, and agrees to disclose potential conflicts of interest or risk to public funds that might arise out of business transactions between the firm and the City of Maplewood. All financial institutions shall agree to undertake reasonable efforts to preclude imprudent transactions involving the city's funds.

J. Collateralization

The City funds must be deposited in financial institutions that provide at least \$250,000 in government insurance protection. At no time will deposits in any one institution exceed the insured amount unless such excesses are protected by pledged securities. Pledged securities, computed at market value, will be limited to the following:

- i. United States Treasury bills, notes or bonds that mature within five years;
- ii. Issues of United States government agencies guaranteed by the United States government;
- iii. General obligation securities of any state or local government with taxing powers rated "A" or better, or revenue obligation securities of any state or local government with taxing powers rated AA or better, provided no single issue exceeds \$300,000 with maturities not exceeding five years;

- iv. Irrevocable standby letters of credit issued by Federal Home Loan Banks accompanied by written evidence that the bank's public debt is rated AA or better;
- v. Time deposits that are fully insured by any federal agency.

In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 110 percent (110%) of the market value of principal and accrued interest. Collateral shall be deposited in the name of the City of Maplewood, subject to release by the City's Finance Director. All certificates of deposit and repurchase agreements purchased by the City shall be held in third-party safekeeping by an institution designated as primary agent. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument rate maturity and other pertinent information. All deposits will be insured or collateralized in accordance with Minnesota Statutes Chapter 118. No other collateral except as designated above will be authorized for use as collateral for City funds.

K. Safekeeping and Custody

When investments purchased by the City are held in safekeeping by a broker/dealer, they must provide asset protection of \$500,000 through the Securities Investor Protection Corporation (SIPC) and at least another \$2,000,000 supplemental insurance protection.

L. Diversification

It is the policy of the City to diversify its investment portfolios to eliminate the risk of loss resulting from the over concentration of assets in a specific maturity, a specific issuer, or a specific class of maturities.

The portfolio, as much as possible, will contain both short-term and long-term investments. The City will attempt to match its investments with anticipated cash flow requirements. Liquidity is necessary to pay for recurring operations. Maturities should not be extended beyond the dates necessary to meet these projected liquidity needs and should be staggered in such a way that avoids over concentration in a specific maturity sector. Extended maturities may be utilized to take advantage of higher yields; however, no more than 20% of the total investment portfolio should extend beyond five (5) years and in no circumstance should any extend beyond ten (10) years.

The portfolio will reflect diversity by class of maturity and issuer. The following limits are imposed for investments of a specific class:

- i. **Commercial Paper:** At any one time, no more than 20% of the total portfolio shall consist of commercial paper investments. Maximum holdings for any one issuer of commercial paper will be 5% of the total portfolio.

- ii. **Certificates of Deposit:** At any one time, no more than 70% of the total portfolio shall consist of certificates of deposit. Maximum holdings for any one issuer of a certificate of deposit will be \$250,000, or the amount insured by the Federal Deposit Insurance Corporation (FDIC), unless collateral is provided in accordance with this policy and Minnesota Statute Chapter 118. Maximum holdings for any one issuer of collateralized certificates of deposit will be 5% of the total portfolio.
- iii. **Government Securities:** At any one time, no more than 70% of the total portfolio shall be invested in obligations of the federal government or its agencies.
- iv. **Repurchase Agreements:** At any one time, no more than 5% of the total portfolio shall be invested in repurchase agreements.
- v. **State or Local Government Securities:** At any one time, no more than 50% of the total portfolio shall be invested in State or local government securities. Maximum holdings for any one issuer of state or local government securities will be 10% of the total portfolio.
- vi. **Money Market Funds:** At any one time, no more than 70% of the total portfolio shall be invested in authorized money market mutual funds.

M. Investment Reporting

The Finance Director shall prepare an investment report at least quarterly, including a management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the last quarter. The investment reporting function shall include requirements for budgetary reporting, interim reporting, internal reporting, and annual reporting.

- i. **Budgetary Reporting:** As part of the annual budget, interest income shall be estimated for all funds based on a formal cash flow forecast. This forecast shall take into account the historical pattern of inflows and outflows of general fund cash, the adopted fiscal policies and any other pertinent factors affecting cash flow. The budget document shall explicitly state the assumptions of the cash flow forecast, the assumed interest rate on short-term investment and the interest estimated for any long-term investments.

- ii. **Interim Reporting:** The investment portfolios for the City funds shall be provided to the Council with the periodic budget versus actual reports. These reports shall be sequenced by maturity and shall state the type of investment, annualized rate of return based on the daily interest amount. The Finance Director shall summarize any changes in investment strategy or anticipated variances from the investment income budgeted as part of monthly reporting process.
- iii. **Internal Reporting:** Finance Department procedures shall ensure that investment portfolios are maintained on the City's records system on a daily basis and available to management or the City Council at any time. Management shall be provided investment portfolios monthly together with their budget versus actual reports.
- iv. **Annual Reporting:** Within 90 days of the City's fiscal year end, the Finance Director shall prepare a written comprehensive fiscal report on the investment program and investment activity. This report shall include:
 - a. A summary of the investment activity and rate of return for the fiscal year then ended;
 - b. A discussion of how the year's investment activity compares to the stated objectives and the budgeted amount;
 - c. A detailed comparison of total rate of return with other benchmarks. Benchmarks for comparison may include: the Minnesota Municipal Money Market fund; other state investment pools that have similar investment restrictions; treasury bill rates that are indicative of a strictly passive investment strategy; performance indexes, as set forth in the Government Finance Officers' monthly publication of the Public Investor (e.g. the 10 bill index); or any other index that may be deemed appropriate;
 - d. A discussion of the outlook for interest rates and the economic trend for the upcoming year, investment strategies to be implemented and budgetary expectations for investment income.

N. Investment Committee

The City Council may appoint an investment committee to serve at its pleasure. The mission of the committee shall be to monitor the City's investment portfolio and make recommendations to the Finance Director and City Manager. The committee shall consist of five members defined as follows: the City Finance Director, the City Manager, two City Council members, and one member of the

community who has a background in public finance and no financial connection with the City. The Finance Director shall serve as the facilitator of the committee. The committee shall meet as often as it sees fit, but no less than once per year and no more than once per quarter.

O. Interest Earnings

Interest earnings will be credited to all major funds with a positive cash balance at the end of each month, based on the average cash balances during that month. Market value adjustments will be credited to the source of the invested monies monthly based on the average cash balances during that month. The City will use the average yield of the two-year Treasury note as a benchmark for performance comparisons.

P. Conclusion

The intent of this policy is to ensure the safety of all City funds. The main goal of the City will be to achieve a market rate of return while maintaining the safety of its principal.

3. RESERVES POLICY

A. Purpose

It is important for the financial stability of the City to maintain reserve funds for unanticipated expenditures or unforeseen emergencies, as well as to provide adequate working capital for current operating needs to avoid short-term borrowing. The Reserve Policy of the City is managed closely with the City's Debt Management Policy. The City may choose to consider paying cash for capital projects that can be anticipated and planned for in advance. Therefore the City's reserve levels fluctuate, in part, based on capital project plans.

In establishing an appropriate fund balance, the City needs to consider the demands of cash flow, capital asset purchases, need for emergency reserves, ability to manage fluctuations of major revenue sources, credit rating and long-term fiscal health.

B. Classifications

Fund balances in governmental funds are reported in classifications that disclose constraints for which amounts in those funds can be spent. These fund balance classifications apply to governmental funds:

- i. **Nonspendable:** Consists of amounts that are not in spendable form, such as inventories and prepaid items.
- ii. **Restricted:** Consists of amounts related to externally imposed constraints, established by creditors, grantors or regulatory agencies.
- iii. **Committed:** Consists of amounts that have internally imposed constraints, established by resolution of the City Council. The committed amounts cannot be used for any other purpose unless the Council removes or changes the specified use by resolution of the City Council.
- iv. **Assigned:** Consists of amounts that are intended to be used for a specific purpose; intent can be expressed by the City Council or by a delegate of the City Council.
- v. **Unassigned:** Consists of the residual classification for the General Fund and also reflects negative residual amounts in other funds.

C. Authorization

The City Council authorizes the Finance Director and/or City Manager to assign fund balance that reflects the City's intended use of the specified funds. When

both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then use unrestricted resources as needed. When unrestricted resources are available for use, it is the City's policy to use resources in the following order: 1) committed, 2) assigned, 3) unassigned.

D. Fund Balance Policies

- i. **General Fund:** The General Fund is established to account for all revenues and expenditures which are not required to be accounted for in other funds. Revenue sources include property taxes, license and permit fees, fines and forfeits, program revenues, intergovernmental revenues, investment earnings, and transfers in. The General Fund's resources finance a wide range of functions, including the operations of general government, public safety, and public works. The General Fund will have committed fund balances at year end for purchase order encumbrances and budget carryovers. The General Fund may have a portion of its fund balance classified as nonspendable if there are long-term receivables, inventories, or prepaid items. The General Fund is the only fund that can have any unassigned fund balance. The City's unassigned fund balance in the General Fund shall be maintained at a minimum level of 40%, with a desired level of 50%, of annual general fund operating expenditures.
- ii. **Special Revenue Funds:** Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Governmental accounting standards require that substantial inflows of revenues into a special revenue fund be either restricted or committed in order for the fund to be considered a special revenue fund. The City will maintain fund balances in the Special Revenue Funds at a level which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget.
- iii. **Debt Service Funds:** Debt service fund balances are considered restricted. The resources being accumulated in the funds are for payments of principal and interest maturing in current and future years. 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 available for payment of February 1 debt service.
- iv. **Capital Project Funds:** Capital project fund balances are

- considered restricted or committed. The resources being accumulated are for current and future projects. Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital assets. The fund balances in these funds within the Capital Improvement Budget vary annually based upon the timing of construction projects. The City will maintain reserves in the Capital Project Funds at a minimum level sufficient to provide adequate working capital for current expenditure needs. The maximum amount of reserves should include the amount necessary to pay for future capital projects. Future capital projects must be identified and quantified in a written finance plan for the fund in the City's annual budget document.
- v. **Enterprise Funds:** The City will maintain reserves in the Enterprise Funds at a minimum level sufficient to provide adequate working capital for current expenditure needs. Generally, the City shall strive for a minimum of 3-months operating cash in these funds. The maximum amount of reserves should include the amount necessary to pay for future capital needs. Future capital projects must be identified and quantified in a written finance plan for the fund in the City's annual budget document. Rates and fees in these funds will be analyzed annually for a five year period to provide for level rate changes. Enterprise Fund net position (equity) will be classified in one of the following categories:
- a. **Net Investment in Capital Assets**

The component of net position, which is the difference between the Assets and deferred outflows of resources and the Liabilities and deferred inflows of resources of Enterprise Funds, that consists of capital assets less both accumulated depreciation and the outstanding balance of debt that is directly attributable to the acquisition, construction or improvement of the capital assets.
 - b. **Restricted**

The component of net position that consists of assets with constraints placed on their use by either external parties or through constitutional provisions or enabling legislation.
 - c. **Unrestricted**

The difference between the Assets and deferred outflows of resources and the Liabilities, deferred inflows of resources and

net position of Enterprise Funds that is not reported as net investment in capital assets or restricted net position.

- vi. **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.
- vii. **Stabilization Arrangements:** Stabilization arrangements are defined as setting aside amounts for use in emergency situations or when revenue shortages or budgetary imbalances arise. The City will set aside amounts by resolution as deemed necessary that can only be expended when certain circumstances under which a need for stabilization arises. The need for stabilization will only be utilized for situations that are not expected to occur routinely.
- viii. **Committed Specific Revenue Sources in Special Revenue Funds:** The specific revenue source of each special revenue fund and the specific purposes for which they are committed are as follows, less any amounts that are classified as nonspendable or restricted by their nature:

Special Revenue Fund	Specific Revenue Sources	Committed For
Charitable Gambling Tax	Charitable Gambling Taxes	Economic Development
Recreation Programs	100% of Fund Balance	Parks and Recreation
Police Services	100% of Fund Balance	Public Safety
Tree Preservation	100% of Fund Balance	Public Works
Taste of Maplewood	100% of Fund Balance	Economic Development
Cable Television	100% of Fund Balance	Communications
Maplewood EDA	100% of Fund Balance	Economic Development

The State and Federal Grants Funds are subject to externally enforceable legal restrictions and are classified as restricted.

4. OPERATING BUDGET POLICY

A. Purpose

The operating budget is the annual financial plan for funding the costs of City services and programs. The general operating budget includes the General Fund, Special Revenue Funds, and Capital Project Funds. Enterprise operations are budgeted in separate Enterprise Funds.

B. Balanced Budget

The City Manager shall submit a balanced budget for the General Fund in which appropriations shall not exceed the total of the estimated revenues and available fund balance. Balanced budget is defined as a budget in which current revenues plus net operating transfers and one-time use of excess reserves will be sufficient to support budgeted expenditures. One-time revenues or use of excess reserves will not be used to fund on-going expenditures. One-time funding sources shall only be used to fund capital improvements, equipment, one-time expenditures, or to improve fund balance. The City will provide for all current expenditures with current revenues. The City will avoid all budgetary procedures that balance current expenditures at the expense of meeting future years' budgets, such as postponing expenditures, rolling over short-term debt, and using reserves to balance the operating budget.

C. Budget Period

The City's budget year is the calendar year. The City legally adopts an annual budget for the General Fund. Budgets for Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, and Internal Service Funds are adopted for management purposes only.

D. Basis of Budgeting

The modified accrual basis will be used for all of the Governmental Funds in the budget. The accrual basis will be used for the budgets of the Enterprise Funds. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements.

E. Budget Amendment Process

Budget appropriations are by department total within the General Fund rather than by account. Budget changes that involve the transfer of appropriations among accounts only require the approval of the City Manager or 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 department head must complete 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.

F. Long-Term Financial Forecasts

The City Manager will coordinate the development of the five-year capital improvement plan budget and ten-year outlook with the development of the operating budget. Operating costs associated with new capital improvements will be projected and included in future operating budget forecasts. The budget will provide for adequate maintenance of the capital plant and equipment, and for their orderly replacement. The impact on the operating budget from any new programs or activities being proposed should be minimized by providing funding with newly created revenues whenever possible.

G. Budget Form and Information

Excess revenues from a specific fiscal year will be placed into the City's reserves in a manner consistent with the City's fund balance reserve policies. The operating budget will describe the goals to be achieved and the services and programs to be delivered for the level of funding. All unencumbered appropriations for the City's operating budget lapse at year end. Amounts reserved for encumbrances are classified as assigned fund balance. Budget carryovers from a prior fiscal year must be approved by the City Manager, Finance Director and City Council.

H. Level of Control

The City Manager will ensure that a budgetary control system is in place to adhere to the adopted budget. The City Manager may approve the transfer of budget amounts between accounts within a department's budget. City Council approval is required for any increase in a department's budget. The budget changes can be made at any Council meeting. The legal level of budgetary control is at the department level in budgeted funds.

I. Performance Measurement

The Finance Department will provide regular monthly reports comparing actual revenues and expenditures to the budgeted amounts. Each year the City will strive to obtain the Government Finance Officers Association Distinguished Budget Award. The City's annual Budget shall be made available to citizens and the public upon request and available on the City's website. The City shall maintain transparency and accountability of its financial resources and assets.

5. CAPITAL IMPROVEMENT PLAN POLICY

A. Purpose

The demand for services and the cost of building and maintaining the City's infrastructure continues to increase. The City cannot afford to accomplish every project or meet every service demand. Therefore, a methodology must be employed that provides a realistic projection of community needs, the meeting of those needs, and a framework to support City Council prioritization of those needs. That is the broad purpose of the CIP.

B. Scope

The CIP includes the scheduling of public improvements for the community over a five-year period and takes into account the community's financial capabilities as well as its goals and priorities. A "capital improvement" is defined as any major nonrecurring expenditure for physical facilities of government. Typical expenditures are the cost of land acquisition or interest in land, construction of roads, utilities and parks. Vehicles and equipment can be covered in a CIP or covered separately under an equipment schedule. The CIP is directly linked to goals and policies, land use, and community facility sections of the Comprehensive Plan since these sections indicate general policy of development, redevelopment, and maintenance of the community.

C. CIP Development Process

- Compile and prioritize projects. Staff will consolidate and prioritize recommended projects into the proposed Capital Improvement Plan.
- Devise proposed funding sources for proposed projects. Proposed funding sources will be clearly stated for each project.
- Project and analyze total debt service related to the total debt of the City.
- A debt study will be provided, summarizing the combined property tax impact of all the existing and proposed debt.

On an annual basis, the City Council will evaluate the proposed CIP for the following:

- Project Prioritization;
- Funding Source Acceptability;
- Acceptable Financial Impact on Tax Levy, Total Debt, and Utility Rate Levels;
- The City should annually consider a variety of financing options, including issuing equipment certificates, cash financing, tax-exempt leasing, or direct bank investment as appropriate financing mechanisms to meet capital needs.

6. ECONOMIC DEVELOPMENT AUTHORITY POLICY

A. Purpose

The Economic Development Authority (EDA) was created by the City Council, who acted to appoint the members of the City council to serve as the Board of Commissioners. Under M.S. Chapter 469, Economic Development, cities are permitted to establish an EDA. M.S. § 469.107 gives authority to the City Council to levy a tax up to 0.01813 percent of estimated market value in the City. 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 of the City. This policy section establishes the amount of tax levy that will be considered for the EDA.

B. Funding

The City Council may 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.

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 shall be made at the time the annual EDA tax levy is established. If other sources of revenue are not available, the EDA may request the tax levy at the maximum allowed.

C. 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.

7. DEBT MANAGEMENT POLICY

A. Purpose

The purpose of the debt policy is to ensure that debt is used wisely and that future financial flexibility remains relatively unconstrained. Debt is an important mechanism to fund capital expenditures. It can reduce long-term costs due to inflation, prevent lost opportunities, and equalize the costs of improvements to present and future constituencies. Debt management is an integral part of the financial management of the City. Adequate resources must be provided for the repayment of debt, and the level of debt incurred by the City must be effectively controlled to amounts that are manageable and within levels that will maintain or enhance the City's credit rating. A goal of debt management is to stabilize the overall debt burden and future tax levy requirements to ensure that issued debt can be repaid and prevent default on any municipal debt. A high debt level places a financial burden on taxpayers and can create economic problems for the community. The debt policies ensure that the City's outstanding debt does not weaken the City's financial structure, provides manageable limits on debt, and allows for the best possible credit rating.

B. Policy

Wise and prudent use of debt provides fiscal and service advantages. Overuse of debt places a burden on the fiscal resources of the City and its taxpayers. The following guidelines provide a framework and limit on debt utilization:

i. Conditions for Issuance

- a. The City will confine long-term borrowing to capital improvements, equipment, or projects that have a life of at least five years and cannot be financed from current revenues.
- b. Net general obligation debt will not exceed the statutory limit of 3% of the estimated market value of taxable property in the City, as required by M.S. § 475.53.
- c. 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, timing requirements, or a unique pledge or debt structure. The City will award competitively issued debt on the true interest cost (TIC) basis.
- d. The City should strongly consider market conditions (i.e., interest rates, construction market) when planning for the issuance of debt. The City should consider issuing debt, rather than paying cash, when interest rates are lower.

- e. Debt should be structured in a manner that distributes costs and benefits appropriately. Intergenerational equity aspects should be considered when financing capital assets. The debt payments should be distributed over the useful life of the asset.
- f. Long-term forecasts should support the assumption that the City will be able to repay the debt without causing financial distress.
- g. Interfund borrowing for periods of more than one year shall only be undertaken for capital expenditures. A payment schedule for the borrowed amounts shall be established by the City Council. Interest charges for interfund loans utilizing tax increment bonds will be in accordance with Minnesota Statutes, §469.178, Subd 7.

ii. Restrictions on Debt Issuance

- a. Where possible, the City will issue revenue (including general obligation backed revenue) or other self-supporting type bonds instead of general obligation bonds.
- b. The City will not use long-term debt for current operations.
- c. The City should not issue debt with a longer amortization period than the life of the asset being financed.
- d. When possible, the City should use pay-as-you-go financing for equipment and other minor capital assets.

iii. Financial Limitations

- a. The City will strive to keep the total maturity length of general obligation bonds below 20 years and structure the bonds to allow for retirement of at least 50% of the principal within 2/3 of the term of the bond issue.
- b. Bond rating categories shall be used as a means of assessing the City's financial condition. The City will strive to achieve and maintain a ratio of governmental funds debt service to expenditures that will result in an adequate, or better than adequate, debt and contingent liability profile rating from the rating agencies.
- c. The City will strive to limit the amount of net direct outstanding debt at or below the range of \$900 to \$1,600 per capita.

- d. The City will maintain regular communications with bond rating agencies about its financial condition and will follow a policy of full disclosure in every financial report and bond statement. The City will comply with Securities and Exchange Commission (SEC) reporting requirements.
- e. 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.
- f. When feasible, the City will use refunding mechanisms to reduce interest costs and evaluate the use of debt reserves to lower overall annual debt service. Refunding of outstanding debt shall only be considered when present value savings of at least 3.0% of the principal amount of the refunded bonds are produced, according to Minnesota statutes. Savings from refundings will be distributed evenly over the life of the refunded bonds unless special circumstances warrant a different savings structure.
- g. Retirement funds will be examined annually to ensure adequate balances and funding progress.
- h. The City should maintain the highest credit rating possible.

iv. Professional Service Providers

- a. Municipal financial advisors should be selected through a process of evaluating formal proposals every 5 years. Selection should be based on, but not limited to, experience with the type, size, and structure of the bonds typically issued, ability to commit sufficient time to accomplish necessary tasks, and lack of potential conflicts of interest.
- b. Proposals for bond counsel should be solicited and considered on an occasional or as-needed basis. Consideration should be given to experience with municipal debt, ability to commit sufficient time to accomplish necessary tasks, and lack of potential conflicts of interest.
- c. The City should strategically maintain good relations with rating agencies and a positive perception in the marketplace.

C. Conduit Debt Policy

The City of Maplewood is granted the power to issue conduit revenue bonds and other conduit revenue obligations under Minnesota Statutes, Section 469.152-469.165, as amended, and Minnesota Statutes, Chapter 462C, as amended. The Maplewood City Council, being aware that such financing may prevent the emergence of blighted land, excessive unemployment and the need for redevelopment financing from the State and Federal governments, has expressed its support for the use of such financing but has reserved the right to approve or reject projects on a case-by-case basis. The following criteria have been developed as a guide for review of applications:

i. Criteria

- a. The project is to be compatible with the overall development plans and objectives of the City and neighborhood where the project is located.
- b. New businesses locating in Maplewood must show new tax base being generated by the project.
- c. Locating in areas of the City that the City wishes to develop, redevelop, or which in any way complements any development plans or policy of the City, will constitute a prime purpose under these guidelines. It is also the City's intent to assist in business expansions or relocations within the City where it can be shown that such would have a substantial, favorable impact on employment, tax base, or both.
- d. It is the City's intent to assist new or existing businesses in the acquisition of existing facilities, where such acquisition will maintain the stability of the tax base, employment, or both.
- e. The project must not put a burden on existing City services or utilities beyond that which can be reasonably and economically accommodated.
- f. The applicant (and/or the lessee) must show sufficient equity in the project. Applicant must provide a copies of all financing agreements for review by the City.
- g. The credit rating and method of offering conduit* bonds or notes of the City are important considerations. The City will not entertain applications for such financings unless (i) the debt is rated investment grade by a nationally recognized rating agency or (ii) the debt is sold

- in a private placement. Debt will be considered sold in a private placement (i) if no advertising or solicitation of the general public occurs, and (ii) if the bonds are initially sold to not more than ten purchasers (not including any underwriter or placement agent as a purchaser) and (iii) the City receives written certification from each initial purchaser (or each underwriter or placement agent based on its reasonable belief) that: (a) such purchaser has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and the risks of the debt, and (b) such purchaser is not purchasing for more than one account or with a view to distributing the debt. In addition, for a private placement either (a) all bonds or notes (except for one bond or note) must remain in minimum denominations of not less than \$100,000, with the exception of charter schools which may have minimum denominations of \$25,000 or (b) investment letters from not only each initial purchaser, but from any subsequent purchaser must be obtained which contains the above described certifications from the purchasers. Any offering material for a private placement must prominently state in effect that: "THE CITY OF MAPLEWOOD HAS NOT ASSUMED ANY RESPONSIBILITY TO REVIEW THIS OFFERING MATERIAL AND HAS NO RESPONSIBILITY FOR ITS ACCURACY OR COMPLETENESS. THE CITY HAS NO FINANCIAL OBLIGATION OF ANY NATURE WITH RESPECT TO THE OFFERED BONDS." Finally, to qualify as a private placement the financing documents must require annual financial statements from the benefited private party (or the ultimate provider of credit) to be delivered to each investor (or a trustee).
- h. *The term "conduit" refers to any type of City revenue obligation the proceeds of which are loaned to a private party and for which the City has no financial obligation.
 - i. Applications for acquisition of or replacement of machinery and equipment will be discouraged unless in conjunction with a totally new business in Maplewood, a physical plant expansion of an existing business, or where it is shown that the equipment acquisition is essential to the continued operation of the business in Maplewood. Also, it is the City's intent to assist where possible in the acquisition of pollution control equipment for any new or existing business being required to meet mandated standards.
 - j. A further permitted use under these guidelines are projects, whether profit or nonprofit, engaged in providing health care services, including hospitals, nursing homes, and related medical facilities, when either of the following findings can be made:

- Number of new jobs is increased.
- The project would provide a facility or service considered desirable or necessary by the community.

The following procedures have been developed to facilitate the application for financing:

ii. Procedures

- a. The applicant shall make an application for financing on forms available from the Finance Department of the City of Maplewood. The completed application is to be returned to the Finance Director, accompanied by the processing fee, whereupon the application will be forwarded to the City Council with a staff recommendation. Specific findings shall be made and recited regarding the criteria as well as satisfaction of public purposes of the applicable statutes.
- b. The application cannot be considered by the City until tentative City Code findings and requirements have been made with respect to zoning, building plans, platting, streets and utility services.
- c. The applicant is to select qualified financial consultants and/or underwriters, as well as legal counsel, to prepare all necessary documents and materials. The City may rely on the opinion of such experts and the application shall be accompanied by a financial analysis (pro forma income statement, debt service coverage, mortgage terms, etc.) by the underwriter as to the economic feasibility of the project and the underwriter's ability to market the financing. Financial material submitted is to also include most recent fiscal year-end, audited, financial statements of the applicant and/or of any major lessee tenant, if readily available.
- d. Further, in the case of the tax exempt mortgage placements, the applicant will be required to furnish the City, before passage of the Final Resolution, a comfort letter (but not necessarily a letter of commitment) from the lending institution, to the affect that said lending institution has reviewed the economic feasibility of the project, including the financial responsibility of the guarantors and find that, in their professional judgment, it is an economically viable project.
- e. The applicant shall furnish along with the application, a description of the project, plat plan, rendering of proposed building, etc., and a brief description of the applicant company, all in such form as shall be required at the time of application. This data, as necessary, may be furnished to members of the City Council for background information.

- f. If an allocation of bonding authority is required under Minnesota Statutes, Chapter 474A, as amended, the applicant shall be required to pay any required application fee and provide any required application deposit as specified in Chapter 474A, without regard to whether the application fee or application deposit will be refunded.
- g. The applicant shall covenant in the applicable conduit bond documents to comply with all applicable requirements of the Internal Revenue Code of 1986, as amended (the "Code"), and the applicable Treasury Regulations, including, but not limited to: (i) the arbitrage and rebate requirements of Section 148 of the Code; and (ii) the qualified bonds provisions of Sections 141(e), 142, 143, 144, and 145 of the Code. The applicant shall be the party responsible for monitoring the conduit bonds for compliance with such requirements and to remediate nonqualified bonds in accordance with the requirements of the Code and applicable Treasury Regulations. The applicant shall be the party responsible for monitoring compliance with the requirements of Section 148 of the Code.
- h. The applicant shall covenant in the applicable conduit bond documents to reimburse the City for all costs paid or incurred by the City (including the fees of attorneys, financial advisors, accountants, and other advisors) as a result of the City's response to or compliance with an audit, inspection, or compliance check (random or otherwise), by the Internal Revenue Service, the Minnesota Department of Revenue, the Minnesota Office of the State Auditor, or any other governmental agency with respect to the conduit bonds or the project financed with the proceeds of the conduit bonds.

The following administrative fees and provisions apply to the application for financing:

iii. Administrative Fees and Provisions

- a. The City Council reserves the right to deny any application for financing at any stage of the proceedings prior to adopting the final resolution authorizing issuance of the industrial development financing. The City Council may waive any provision of this Conduit Bonds Policy if the City Council determines that such waiver is in the best interests of the City.
- b. The City is to be reimbursed, and held harmless, for and from any out-of-pocket costs related to the actual or proposed issuance of

conduit revenue bonds. In addition, a nonrefundable processing fee of \$2,500 must be submitted with the application. Upon closing, an administrative fee is due and payable to the City based on the following schedule:

On the first \$20,000,000	.50% of par
On portion in excess of \$20,000,000	.10% of par

- c. In the case of a refinancing, the fee shall be calculated at 50% of the above schedule. The City will be reimbursed for any technical changes to a bond issue previously issued at 25% of the above schedule.
- d. All applications and supporting materials and documents shall remain the property of the City. Note that all such materials may be subject to disclosure and/or public review under applicable provisions of State law.
- e. The Finance Department shall, report all conduit debt issues in the Comprehensive Annual Financial Report in accordance with Generally Accepted Accounting Principles and shall report any material events with regard to all conduit debt issued by the City, and still outstanding, to the City Council.
- f. The applicant will be responsible for providing the City any required arbitrage reports, continuing disclosure reports, and annual financial statements after the issuance of the debt.

D. Post-Issuance Compliance Policy for Tax-Exempt Governmental Bonds

The City of Maplewood issues tax-exempt governmental bonds to finance capital improvements. As an issuer of tax-exempt governmental bonds, the City is required by the terms of Sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder (the "Treasury Regulations"), to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of such bonds. In addition, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations, impose record retention requirements on the City with respect to its tax-exempt governmental bonds. This Post- Issuance Compliance Procedure and Policy for Tax-Exempt Governmental Bonds (the "Policy") has been approved and adopted by the City to ensure that the City complies with its post-issuance compliance obligations under applicable provisions of the Code and Treasury Regulations.

- i. **Effective Date and Term.** The effective date of this Policy is the date of approval by the City Council of the City and shall remain in effect until superseded or terminated by action of the City Council of the City. This Policy amends and restates the Post- Issuance Compliance Procedure and Policy for Tax-Exempt Governmental Bonds adopted by the City Council of the City on June 10, 2012.
- ii. **Responsible Parties.** The Finance Director of the City shall be the party primarily responsible for ensuring that the City successfully carries out its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations. The Finance Director will be assisted by the staff of the Finance Department of the City and by other City staff and officials when appropriate. The Finance Director of the City will also be assisted in carrying out post-issuance compliance requirements by the following organizations:
 - a. Bond Counsel (the law firm primarily responsible for providing bond counsel services for the City);
 - b. Municipal Advisor (the organization primarily responsible for providing financial advisor services to the City);
 - c. Paying Agent (the person, organization, or City officer primarily responsible for providing paying agent services for the City); and
 - d. Rebate Analyst (the organization primarily responsible for providing rebate analyst services for the City).

The Finance Director shall be responsible for assigning post-issuance compliance responsibilities to members of the Finance Department, other staff of the City, Bond Counsel, Paying Agent, and Rebate Analyst. The Finance Director shall utilize such other professional service organizations as are necessary to ensure compliance with the post-issuance compliance requirements of the City. The Finance Director shall provide training and educational resources to City staff who are responsible for ensuring compliance with any portion of the post-issuance compliance requirements of this Policy.

- iii. **Post-Issuance Compliance Actions.** The Finance Director shall take the following post- issuance compliance actions or shall verify that the following post-issuance compliance actions have been taken on behalf of the City with respect to each issue of tax-exempt governmental bonds issued by the City:

- a. The Finance Director shall prepare a transcript of principal documents (this action will be the primary responsibility of Bond Counsel).
- b. The Finance Director shall file with the Internal Revenue Service (the "IRS"), within the time limit imposed by Section 149(e) of the Code and applicable Treasury Regulations, an Information Return for Tax-Exempt Governmental Obligations, Form 8038-G (this action will be the primary responsibility of Bond Counsel).
- c. The Finance Director shall prepare an "allocation memorandum" for each issue of tax-exempt governmental bonds in accordance with the provisions of Treasury Regulations, Section 1.148-6(d)(1), that accounts for the allocation of the proceeds of the tax-exempt bonds to expenditures not later than the earlier of:
 - eighteen (18) months after the later of (A) the date the expenditure is paid, or (B) the date the project, if any, that is financed by the tax-exempt bond issue is placed in service; or
 - the date sixty (60) days after the earlier of (A) the fifth anniversary of the issue date of the tax-exempt bond issue, or (B) the date sixty (60) days after the retirement of the tax-exempt bond issue.

Preparation of the allocation memorandum will be the primary responsibility of the Finance Director (in consultation with the Municipal Advisor and Bond Counsel).

- d. The Finance Director, in consultation with Bond Counsel, shall identify proceeds of tax-exempt governmental bonds that must be yield-restricted and shall monitor the investments of any yield-restricted funds to ensure that the yield on such investments does not exceed the yield to which such investments are restricted.
- e. In consultation with Bond Counsel, the Finance Director shall determine whether the City is subject to the rebate requirements of Section 148(f) of the Code with respect to each issue of tax-exempt governmental bonds. In consultation with Bond Counsel, the Finance Director shall determine, with respect to each issue of tax-exempt governmental bonds of

the City, whether the City is eligible for any of the temporary periods for unrestricted investments and is eligible for any of the spending exceptions to the rebate requirements. The Finance Director shall contact the Rebate Analyst (and, if appropriate, Bond Counsel) prior to the fifth anniversary of the date of issuance of each issue of tax-exempt governmental bonds of the City and each fifth anniversary thereafter to arrange for calculations of the rebate requirements with respect to such tax-exempt governmental bonds. If a rebate payment is required to be paid by the City, the Finance Director shall prepare or cause to be prepared the Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, Form 8038-T, and submit such Form 8038-T to the IRS with the required rebate payment. If the City is authorized to recover a rebate payment previously paid, the Finance Director shall prepare or cause to be prepared the Request for Recovery of Overpayments Under Arbitrage Rebate Provisions, Form 8038-R, with respect to such rebate recovery, and submit such Form 8038-R to the IRS.

- iv. **Procedures for Monitoring, Verification, and Inspections.** The Finance Director shall institute such procedures as the Finance Director shall deem necessary and appropriate to monitor the use of the proceeds of tax-exempt governmental bonds issued by the City, to verify that certain post-issuance compliance actions have been taken by the City, and to provide for the inspection of the facilities financed with the proceeds of such bonds. At a minimum, the Finance Director shall establish the following procedures:
- a. The Finance Director shall monitor the use of the proceeds of tax-exempt governmental bonds to: (i) ensure compliance with the expenditure and investment requirements under the temporary period provisions set forth in Treasury Regulations, Section 1.148-2(e); (ii) ensure compliance with the safe harbor restrictions on the acquisition of investments set forth in Treasury Regulations, Section 1.148-5(d); (iii) ensure that the investments of any yield-restricted funds do not exceed the yield to which such investments are restricted; and (iv) determine whether there has been compliance with the spend-down requirements under the spending exceptions to the rebate requirements set forth in Treasury Regulations, Section 1.148-7.
 - b. The Finance Director shall monitor the use of all bond-financed facilities in order to: (i) determine whether private business uses of bond-financed facilities have exceeded the *de minimus* limits

set forth in Section 141(b) of the Code as a result of leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons; and (ii) determine whether private security or payments that exceed the *de minimus* limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such bond-financed facilities. The Finance Director shall provide training and educational resources to any City staff who have the primary responsibility for the operation, maintenance, or inspection of bond-financed facilities with regard to the limitations on the private business use of bond-financed facilities and as to the limitations on the private security or payments with respect to bond-financed facilities.

- c. The Finance Director shall undertake the following with respect to each outstanding issue of tax-exempt governmental bonds of the City: (i) an annual review of the books and records maintained by the City with respect to such bonds; and (ii) an annual physical inspection of the facilities financed with the proceeds of such bonds, conducted by the Finance Director with the assistance with any City staff who have the primary responsibility for the operation, maintenance, or inspection of such bond-financed facilities.
- v. **Record Retention Requirements.** The Finance Director shall collect and retain the following records with respect to each issue of tax-exempt governmental bonds of the City and with respect to the facilities financed with the proceeds of such bonds: (i) audited financial statements of the City; (ii) appraisals, demand surveys, or feasibility studies with respect to the facilities to be financed with the proceeds of such bonds; (iii) publications, brochures, and newspaper articles related to the bond financing; (iv) trustee or paying agent statements; (v) records of all investments and the gains (or losses) from such investments; (vi) paying agent or trustee statements regarding investments and investment earnings; (vii) reimbursement resolutions and expenditures reimbursed with the proceeds of such bonds; (viii) allocations of proceeds to expenditures (including costs of issuance) and the dates and amounts of such expenditures (including requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks with respect to such expenditures); (ix) contracts entered into for the construction, renovation, or purchase of bond-financed facilities; (x) an asset list or schedule of all bond-financed depreciable property and any depreciation schedules with respect to such assets or property; (xi) records of the purchases and

sales of bond-financed assets; (xii) private business uses of bond-financed facilities that arise subsequent to the date of issue through leases and subleases, licenses, management contracts, research contracts, naming rights agreements, or other arrangements that provide special legal entitlements to nongovernmental persons and copies of any such agreements or instruments; (xiii) arbitrage rebate reports and records of rebate and yield reduction payments; (xiv) resolutions or other actions taken by the governing body subsequent to the date of issue with respect to such bonds; (xv) formal elections authorized by the Code or Treasury Regulations that are taken with respect to such bonds; (xvi) relevant correspondence, including letters, faxes or emails, relating to such bonds; (xvii) documents related to guaranteed investment contracts or certificates of deposit, credit enhancement transactions, and financial derivatives entered into subsequent to the date of issue; (xviii) bidding of financial products for investment securities; (xix) copies of all Form 8038-Ts, Form 8038-Rs, and Form 8038-CPs filed with the IRS and any other forms or documents filed with the IRS; (xx) the transcript prepared with respect to such tax-exempt governmental bonds, including but not limited to (a) official statements, private placement documents, or other offering documents, (b) minutes and resolutions, orders, or ordinances or other similar authorization for the issuance of such bonds, and (c) certification of the issue price of such bonds; and (xxi) documents related to government grants associated with the construction, renovation, or purchase of bond-financed facilities.

The records collected by the Finance Director shall be stored in any format deemed appropriate by the Finance Director and shall be retained for a period equal to the life of the tax-exempt governmental bonds with respect to which the records are collected (which shall include the life of any bonds issued to refund any portion of such tax-exempt governmental bonds or to refund any refunding bonds) plus three (3) years. The Finance Director shall also collect and retain reports of any IRS examination of the City or any of its bond financings.

- vi. **Remedies.** In consultation with Bond Counsel, the Finance Director shall become acquainted with the remedial actions (including redemption or defeasance) under Treasury Regulations, Section 1.141-12, to be utilized in the event that private business use of bond-financed facilities exceeds the *de minimus* limits under Section 141(b)(1) of the Code. In consultation with Bond Counsel, the Finance Director shall become acquainted with the Tax Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31, 2008-11 I.R.B. 592, to be utilized as a means for an issuer to correct any post-issuance infractions of the Code and Treasury Regulations

with respect to outstanding tax-exempt bonds.

- vii. **Continuing Disclosure Obligations.** In addition to its post-issuance compliance requirements under applicable provisions of the Code and Treasury Regulations, the City has agreed to provide continuing disclosure, such as annual financial information and material event notices, pursuant to a continuing disclosure certificate or similar document (the "Continuing Disclosure Document") prepared by Bond Counsel and made a part of the transcript with respect to each issue of bonds of the City that is subject to such continuing disclosure requirements. The Continuing Disclosure Documents are executed by the City to assist the underwriters of the City's bonds in meeting their obligations under Securities and Exchange Commission Regulation, 17 C.F.R. Section 240.15c2-12, as in effect and interpreted from time to time ("Rule 15c2-12"). The continuing disclosure obligations of the City are governed by the Continuing Disclosure Documents and by the terms of Rule 15c2-12. The Finance Director is primarily responsible for undertaking such continuing disclosure obligations and to monitor compliance with such obligations.
- viii. **Other Post-Issuance Actions.** If, in consultation with Bond Counsel, Municipal Advisor, Paying Agent, Rebate Analyst, the City Manager, the City Attorney, or the City Council, the Finance Director determines that any additional action not identified in this Policy must be taken by the Finance Director to ensure the continuing tax-exempt status of any issue of governmental bonds of the City, the Finance Director shall take such action if the Finance Director has the authority to do so. If, after consultation with Bond Counsel, Municipal Advisor, Paying Agent, Rebate Analyst, the City Manager, the City Attorney, or the City Council, the Finance Director and the City Manager determine that this Policy must be amended or supplemented to ensure the continuing tax-exempt status of any issue of governmental bonds of the City, the City Manager shall recommend to the City Council that this Policy be so amended or supplemented.
- ix. **Taxable Governmental Bonds.** Most of the provisions of this Policy, other than the provisions of Section 7, are not applicable to governmental bonds the interest on which is includable in gross income for federal income tax purposes. On the other hand, if an issue of taxable governmental bonds is later refunded with the proceeds of an issue of tax-exempt governmental refunding bonds, then the uses of the proceeds of the taxable governmental bonds and the uses of the facilities financed with the proceeds of the taxable governmental bonds will be relevant to the tax-exempt status of the

- governmental refunding bonds. Therefore, if there is any reasonable possibility that an issue of taxable governmental bonds may be refunded, in whole or in part, with the proceeds of an issue of tax-exempt governmental bonds then, for purposes of this Policy, the Finance Director shall treat the issue of taxable governmental bonds as if such issue were an issue of tax-exempt governmental bonds and shall carry out and comply with the requirements of this Policy with respect to such taxable governmental bonds. The Finance Director shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing tax-exempt governmental bonds to refund an issue of taxable governmental bonds.
- x. **Qualified 501(c)(3) Bonds.** If the City issues bonds to finance a facility to be owned by the City but which may be used, in whole or in substantial part, by a nongovernmental organization that is exempt from federal income taxation under Section 501(a) of the Code as a result of the application of Section 501(c)(3) of the Code (a “501(c)(3) Organization”), the City may elect to issue the bonds as “qualified 501(c)(3) bonds” the interest on which is exempt from federal income taxation under Sections 103 and 145 of the Code and applicable Treasury Regulations. Although such qualified 501(c)(3) bonds are not governmental bonds, at the election of the Finance Director, for purposes of this Policy, the Finance Director shall treat such issue of qualified 501(c)(3) bonds as if such issue were an issue of tax-exempt governmental bonds and shall carry out and comply with the requirements of this Policy with respect to such qualified 501(c)(3) bonds.

8. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

A. Purpose

The key to effective financial management is to provide accurate, current, and meaningful information about the City's operations to guide decision making and enhance and protect the City's financial position.

B. Policy

- i. The City's accounting system will maintain records on a basis consistent with generally accepted accounting standards (GAAP) and principles for local government accounting as set forth by the Government Accounting Standards Board (GASB) and in conformance with the State Auditor's requirements per State Statutes. This allows for the modified accrual basis of accounting for populations exceeding 2,500, or cash basis for smaller communities.
- ii. The City will establish and maintain a high standard of accounting practices.
- iii. The City will follow a policy of full disclosure written in clear and understandable language in all reports on its financial condition.
- iv. The Finance Department will provide timely monthly and annual financial reports to users.
- v. An independent public accounting firm will perform an annual audit and issue an opinion on the City's financial statements.
- vi. Annually the City Council and staff will meet with the Auditors to review the audit report.
- vii. Periodic financial reports on budget performance will be provided to the City Council monthly.
- viii. 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.
- ix. The City's CAFR shall be made available to citizens and the general public upon request and on the City's website. The City shall strive to maintain full transparency and accountability of all of its financial resources and assets.

- x. The City Council may appoint an audit committee for the purpose of providing independent review and oversight of the City's financial reporting processes, framework of internal control, and independent auditors. The Committee will consist of the City Manager, Finance Director, and two members of the City Council. The Committee will establish guidelines for operation and scope of work.

9. RISK MANAGEMENT POLICY

A. Purpose

A comprehensive risk management plan seeks to manage the risks of loss encountered in the everyday operations of an organization. Risk management involves such key components as risk avoidance, risk reduction, risk assumption, and risk transfers through the purchase of insurance. The purpose of establishing a risk management policy is to help maintain the integrity and financial stability of the City, protect its employees from injury, and reduce overall costs of operations.

B. Policy

- i. The City will maintain a risk management program that minimizes 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.
- ii. 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.
- iii. The City will maintain an active safety committee comprised of City employees.
- iv. The City will periodically conduct educational safety and risk avoidance programs within its various divisions.
- v. 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 most cost-effective coverage.
- vi. The Finance Director will maintain effective internal control policies designed to help safeguard the City's assets.
- vii. Staff will report to the Council annually on the results of the City's risk management program for the preceding year.

10. GRANT MANAGEMENT POLICY

A. Policy

- i. 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.
- ii. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor.
- iii. The wishes and instructions of the donor will be strongly considered when managing and expending gifts and donation.
- iv. The Finance Department must be notified of all grant applications prior to submission of the grant application. The Finance Department must also be notified of all related requests for reimbursement at the time of request.

11. PUBLIC PURPOSE EXPENDITURE POLICY

A. Purpose

The City Council recognizes that public funds may only be spent if the expenditure meets a public purpose and the expenditure relates to the governmental purpose for which the City of Maplewood was created.

The meaning of “public purpose” is constantly evolving. The Minnesota Supreme Court has followed a broad approach and has generally concluded that “public purpose” means an activity that meets ALL of the following standards:

- The activity will primarily benefit the community as a body.
- The activity is directly related to functions of government.
- The activity does not have as its primary objective the benefit of a private interest whether profit or not-for-profit.

This policy is intended to provide guidelines regarding which expenditures are for public purposes and authorized in accordance with the City’s annual budget process, and which expenditures are not considered to fall within the public purpose definition and are therefore not allowed. There is a public benefit in ensuring high employee productivity and morale.

B. Responsibility

The City Manager is the responsible authority overseeing all City expenditures and as such is the chief purchasing agent for the City. Responsibility for administering this Public Purpose Expenditure Policy has been delegated to the Finance Department. Further, all officers and employees authorized by their Department to make purchases for the benefit of their respective departments are responsible for complying with this policy and corresponding procedures.

C. Policy

Expenditures of public funds must comply with the public purpose standards defined above. When reviewing an expenditure to verify the standards have been met, the City Manager, or his/her designee, should consider the time of day the event is held, the business purpose of the event, whether the event was intended to attract non-City employees, the frequency of the event, and the reasonableness of the cost. The following guidelines address specific examples of public expenditures, but examples are not meant to be all-inclusive.

i. Examples of Permitted Expenditures for Meals and Refreshments

Use of City funds in reasonable amounts for meals and/or refreshments for elected and appointed city officials and employees are permitted in the following circumstances, with Department Head approval:

- City-sponsored events of a community-wide interest where staff are required to be present (e.g., 4th of July Festival, National Night Out, Citizens Police Academy). City council, boards and commissions meetings held during or adjacent to a meal hour.
- Meetings related to City business at which the attendees include non-city representatives.
- Professional association meetings, conferences and training when meals are included as part of the registration or program fee, or in accordance with the travel policy.
- Election judge training meetings.
- Annual employee recognition and appreciation events (e.g., service awards, de minimis food and beverage, employee Christmas breakfast.
- Annual recognition events for volunteer and non-employees (e.g., annual fire department banquet and volunteer appreciation lunch).
- Fire department meetings and in-house training sessions.
- Multi-departmental meetings scheduled during or adjacent to a meal hour when no other meeting time is available.
- Work activities requiring continuous service when it is not possible to break for meals (e.g., election days, water main breaks, emergency snow removal, time-sensitive public safety responses).
- Healthy snacks and incentives of moderate value provided to attendees of safety, health, and wellness programs for City employees.
- Events recognizing completion of a significant work-related project (City Manager approval required).

ii. Examples of Other Permitted Expenditures

- Up to \$100 may be used toward a retirement or farewell recognition event when an employee retires or resigns after a minimum of 10 years with the City. The funds may be used for a cake, beverages, decorations, and a plaque. The funds may not be used for a gift.
- Uniforms, clothing or apparel that is considered necessary for safety or for visible staff recognition by the public (e.g. safety footwear and eyewear for maintenance personnel, shirts purchased to identify staff leadership status at events).
- Staff time and equipment use for city sponsored employee events as approved by City Council and/or City Manager as allowed by state statute (e.g. set-up for annual employee picnic).
- City expenditures for non-profit organizations allowed by state statute.

iii. Prohibited Expenditures

Use of City funds for meals and/or refreshments for elected and appointed City officials and employees are prohibited:

- Food and refreshments for routine work meetings.
- Alcoholic beverages.
- Employee functions or celebrations that are solely social in nature (e.g., birthdays, holiday luncheon, ice cream social).
- Fundraisers for non-City related events (e.g., Chamber of Commerce).
- Participation in optional activities unless included as part of an overall conference registration fee (e.g. optional golf rounds, sporting events, concerts).
- Employee-sponsored fundraising events (e.g., charitable giving campaign).
- For funeral flower arrangements upon death of an employee, elected official, or one of their immediate family members.
- Clothing or apparel that is not considered necessary for safety or for visible staff recognition by the public (e.g. sweatshirts for a job well done, departmental shirts given to staff to promote team spirit).

- Employee coffee, supplies, kitchen utensils, and coffee services.

iv. Permitted Use of Assets

Specific City assets such as equipment may be used by City employees for personal reasons only when City management has established the following:

- Costs and wear resulting from use of the assets are reasonable and minimized.
- Administrative controls are in place to ensure that the use is appropriate and not abused.
- There is a documented/demonstrated City benefit by such usage (e.g. such as the Mobile Device Policy or Information Security Policy) as approved by the City Manager.

Such permitted use may include:

- Incidental and de minimis use of City-owned electronic equipment such as City-owned mobile devices, tablets, copiers, etc. as specifically covered under other City policies.
- Incidental and de minimis use of non-motorized tools, such as hammers and wrenches.

v. Prohibited Use of Assets

Examples of use of City assets for personal use is prohibited in the following circumstances:

- City employees washing personal autos at the public works facility car wash.
- Employees borrowing City-owned non-motorized or motorized tools for personal use.

vi. Documentation

All expenses allowed above must be fully documented. The expected documentation will include: date and time of the event, business reason for the event (agenda from a meeting is sufficient), staff and non-city representatives in attendance, and a receipt for the actual purchase. Supervisor approval and written documentation is required for use of City assets. Failure to provide sufficient documentation may result in a denial of the expense.

Any expenditure for meals or refreshments that exceeds \$250 for one event must have prior, written authorization by the Department Head, before the purchase is made. Any expenditure for meals or refreshments that exceeds \$500 for one event must have prior, written authorization by the City Manager, before the purchase is made. Failure to obtain the necessary authorization may result in denial of the claim.

vii. Special Requests

From time to time, there may be an event that is a proper public expenditure, but that is not contemplated by the policy above. Departments may submit to the City Manager, or the City Manager's designee, a request for such a public expenditure in writing. This request must show how the expenditure is related to a public purpose as stated in the Purpose section above. Only expenditures that meet all of the findings in the Purpose section above may be approved.

viii. Periodic Review

This policy shall be reviewed at least once every five years by the City Manager or designee.

12. CAPITAL ASSETS POLICY

A. Purpose

It is essential for financial reporting and cost accounting purposes that City departments follow a uniform policy for capitalizing expenditures. Capital expenditures are used to acquire assets or improve the useful life of existing assets. The purpose of the capital assets policy is provide a plan for the replacement and purchase of capital assets without significantly impacting the annual property tax levy.

B. Capitalization Thresholds

The City will maintain a schedule of individual capital assets with values in excess of the amounts shown below and an estimated useful life of greater than two years:

Asset Type	Threshold
Land and land improvements	Always
Construction in Progress	Always
Easements	\$ 50,000
Buildings and building improvements	\$ 50,000
Infrastructure	\$100,000
Machinery and Equipment	\$ 5,000
Intangible Assets	\$ 50,000

Capital assets purchased through the issuance of debt should be capitalized and depreciated over their estimated useful life, regardless of cost.

C. Recording Capital Assets

Capital assets should be recorded and reported at historical cost. When the historical cost of a capital asset is not practicably determinable, the estimated historical cost of the asset should be determined by appropriate methods. Estimated historical cost should be identified in the records, including the basis of determination. Donated capital assets should be recorded at fair value at the time of acquisition.

D. Contributed (Donated) Capital

Acceptance of contributions of capital assets shall be in accordance with applicable Minnesota Statutes and shall be approved by the City Council. Contributed capital assets should be recorded and depreciated in the same manner as all other capital assets. In addition, capital assets acquired through contribution from an outside source should be identified in the records of the City, including documentation of the actual or estimated value and the basis of determination. For financial reporting purposes, depreciation for contributed capital shall be recorded separately from depreciation on other capital assets.

E. Intangible Assets

Intangible assets possess three characteristics:

- Lack of physical substance,
- Initial useful life in excess of one year, and
- Nonfinancial in nature.

Examples of intangible assets include easements, land use rights, patents, trademarks, copyrights, or software that is purchased, licensed or internally generated.

An intangible asset should be recognized in the statement of net position only if it is identifiable. This means that the asset can either be:

- Sold, transferred, licensed, rented or exchanged, or
- Arose from contractual or other legal rights, regardless of whether those rights are transferable or separable.

Donated intangible assets should be recorded at the fair market value as of the donation acceptance date.

F. Improvements

The City will maintain its assets to protect its capital investment and to minimize future capital expenditures.

Capital asset improvement costs should be capitalized if:

- The costs exceed the capitalization threshold, and
- One of the following criteria is met:
 - ✓ The value of the asset or estimated life is increased by 25% of the original cost or life period, or
 - ✓ The cost results in an increase in the capacity of the asset, or
 - ✓ The efficiency of the asset is increased by more than 10% of its current value.

Otherwise the cost should be classified as a repair and maintenance expense under the appropriate department and expense category.

G. Depreciating Capital Assets

Capital assets will be depreciated over their estimated useful lives unless they are:

- Inexhaustible (i.e., land and land improvements, certain works of art and historical treasures, or
- Construction work in progress.

For financial reporting purposes, the straight-line method will be used to calculate depreciation with no salvage value. No depreciation will be taken in the year of acquisition and a full year of depreciation will be taken in the year of retirement.

For depreciation purposes, the following guidelines will be used to estimate the useful life of the asset:

Buildings and Building Improvements	Useful Life
Buildings – wood frame	30 years
Buildings – brick/block	50 years
Buildings – temporary/portable	20 years
Roofing	20 years
Siding	20 years
HVAC/Plumbing/Electrical systems	20 years
Fire suppression systems	10 years
Security systems	10 years
Cabling	10 years
Flooring	10 years
Elevators	20 years
Windows	15 years
Infrastructure	Useful Life
Streets, including curb and gutter	30 years
Storm drain systems	30 years
Parking lots	25 years
Sidewalks	25 years
Pedestrian bridges	25 years
Dams	40 years
Paved trails	25 years
Street lights	25 years
Water/Sewer mains and lines	50 years
Water storage facilities	50 years
Water supply facilities	40 years
Lift stations	30 years

Other Improvements	Useful Life
Fencing and gates	10 years
Outside sprinkler systems	20 years
Athletic fields, bleachers	25 years
Septic systems	20 years
Swimming pools	20 years
Tennis and basketball courts	25 years
Fountains	20 years
Retaining walls	20 years
Outdoor lighting	20 years
Monuments	10 years
Traffic signals	20 years
Light poles	20 years
Landscaping and trees	20 years
Boat launch pads	25 years
Equipment, Machinery and Vehicles	Useful Life
Appliances	5 years
Audio/Visual equipment	5 years
Business machines/office equipment	5 years
Radio and communications equipment	5 years
Computer equipment/software	3 years
Furniture and cabinets	10 years
Water softeners/heaters	5 years
Grounds equipment – mowers, etc.	3 years
Machinery	7 years
Tools	5 years
Playground equipment	10 years
Photocopiers	3 years
ATV's and snowmobiles	3 years
Motor vehicles – cars, light trucks	5 years
Light equipment	5 years
Street sweeper	5 years
Heavy trucks	10 years
Heavy equipment – loaders, graders	10 years

H. Historical Treasures and Works of Art

Historical treasures and works of art are items which are considered inexhaustible and held for public exhibition, educational purposes, or research in enhancement of public service instead of financial gain. Examples are paintings, sculptures, photography, maps, manuscripts, musical instruments, recordings, film, furnishings, artifacts, tools, weapons, and other memorabilia. These items are generally considered inexhaustible and are, therefore, not depreciated.

13. PROCUREMENT POLICY

INTRODUCTION

The purchasing procedures are important because they:

1. Ensure purchases conform to legal requirements;
2. Prevent expenditures from exceeding the budget;
3. Provide proper documentation for purchases;
4. Prevent payment for items not received;
5. Ensure accurate accounting;
6. Provide payment of all bills within 35 days of receipt; and
7. Prevent duplicate payments on the same invoice.

All purchasing by local government units is regulated by State law. Because of these laws and because of the unique nature of budget and tax levy procedures for funding City government, all City employees must conform to these purchasing policies and procedures. The Finance Department will review and approve all purchases and employee reimbursements and will ensure that all purchases and payments are legal, properly coded, and well documented.

If the purchase is over \$30,000 Council approval is required prior to the purchase. However, Council approval is not required on purchases ***over \$30,000 for postage, ATM funds, regular utility bills, insurance premiums, payments due to other units of government or payments required to be made before the next regular meeting of the Council to avoid endangering public safety, damaging public or private property, or interrupting City services.***

Items **under \$30,000** (materials, supplies, and equipment for day-to-day use) must be purchased at the best price available subject to appropriate guidelines and procedures. A minimum of **two verbal quotations** should be obtained whenever possible on purchases of \$10,000 to \$19,999 and a minimum of **two written quotations** should be obtained whenever possible on purchases of \$20,000 to \$29,999.

All purchases **totaling \$30,000 to \$49,999** require **two written quotations** from prospective vendors. **The City Manager or designee must approve the purchase prior to obtaining City Council approval.** These written quotations must be attached to a requisition (or payment authorization form) which is submitted to the Finance.

For purchases **between \$50,000 and \$99,999, the City Manager or designee will determine if the purchase will need to be made on a formal bid basis and meet all procedural requirements or if it will require two or more written quotations from prospective vendors.**

All purchases of merchandise, materials, equipment, and repair or maintenance services **totaling \$100,000 or more** (except emergency purchases and purchases made using cooperative purchasing) must be purchased on a **formal bid basis** and meet all procedural requirements. The Council must approve all bid awards.

All purchases must be handled through use of appropriate procedures and forms.

PROCEDURES FOR PURCHASES UNDER \$30,000

Generally, these purchases will be of materials, supplies, and equipment for day-to-day use.

Purchases of food including meals, snacks and beverages for city employees is not allowed for department meetings or in-house training sessions unless there is a speaker or trainer who is not a city employee. Excluded from this limitation are purchases of food for (a) City Council meetings held at meal time, (b) employee recognition events such as the employee Christmas breakfast and city employee picnic/social event/holiday event, (c) training of election judges, (d) Fire Department meetings and in-house training sessions or (e) as approved in advance by the City Manager.

The City of Maplewood may contribute up to \$100 toward a retirement or farewell recognition event when an employee retires or resigns after a minimum of 10 years with the City. The money may be used for a cake, beverages, decoration and a plaque of appreciation for the promotion of the City. The money may not be used for a gift. Gifts must be paid for by contributions by other employees. Individual departments are responsible for organizing and communicating farewell or retirement parties. The expense will be charged to the Administrative Division of the department in which the person was employed.

< \$10,000	Only one verbal quotation is required; however, the purchase is to be at the best possible price. These purchases should be processed on a VISA purchasing card whenever possible. If the vendor will not accept a purchasing card, then it should be processed on a Payment Authorization form unless a purchase order is required, in which case a requisition is prepared. The form must be signed by an authorized purchaser with the appropriate purchase limits.
\$10,000 to \$19,999	Verbal quotations should be obtained from at least two possible vendors and those quotations should be listed on the Payment Authorization or requisition which is submitted for approval. The form must be signed by an authorized purchaser with the appropriate purchase limits.
\$20,000 to \$29,999	A minimum of two written quotations should be obtained whenever possible and attached to the appropriate forms which are submitted for approval. The form must be signed by an authorized purchaser with the appropriate purchase limits.

PROCEDURES FOR PURCHASES FROM \$30,000 TO \$49,999

1. Prior to the purchase, approval must be obtained from the City Manager or his/her designee.
2. Obtain quotations by supplying prospective vendors with a description or specifications of the merchandise, materials, equipment, or services to be purchased. A minimum of two (2) written quotations, whenever possible, shall be supplied for such purchases. If two quotations cannot be obtained, an explanation must be included as to the reason for only one bid.
3. If the purchase is over \$30,000 Council approval is required before the purchase can be made. To obtain Council approval, an agenda report must be prepared and submitted to the City Council. For details on this procedure, see your department head or supervisor.
4. Prepare the requisition form according to the requisition form procedures if the transaction is not eligible for processing on a payment authorization form. The quotations are to be attached to the requisition or payment authorization form and be maintained as part of the City's records.

PROCEDURES FOR PURCHASES FROM \$50,000 TO \$99,999

The City Manager or his/her designee will make the determination if the purchase needs to be made on a formal bid basis or if the purchase can be made by obtaining a minimum of two written quotations.

If two or more written quotations are required:

1. Obtain quotations by supplying prospective vendors with a description or specifications of the merchandise, materials, equipment, or services to be purchased. A minimum of two (2) written quotations, whenever possible, shall be supplied for such purchases. If two quotations cannot be obtained, an explanation must be included as to the reason for only one bid.
2. If the purchase is over \$30,000 Council approval is required before the purchase can be made. To obtain Council approval, an agenda report must be prepared and submitted to the City Council. For details on this procedure, see your department head or supervisor.
3. Prepare the requisition form according to the requisition form procedures if the transaction is not eligible for processing on a payment authorization form. The quotations are to be attached to the requisition or payment authorization form and be maintained as part of the City's records.

If a formal bid basis is required:

1. It is the responsibility of the requesting department to prepare specifications. After specifications have been prepared, they shall be submitted to the City Manager for approval. No advertisement for bids shall be published until specifications are approved by the City Manager.
2. Advertisement in the official local newspaper (and other publications if appropriate) at least ten (10) days in advance of bid opening is required. The City may use its web site or a recognized industry trade journal as an alternative method to disseminate solicitations of bids, requests for information, and requests for proposals if certain steps are followed to designate the method (MN Stat. 331A.03, subd. 3).
3. Time must be allowed between the date of bid opening and bid award to permit examination and tabulation of bids and submission of recommendation to the City Manager and Council.
4. Council award of bid. The Council may wish to table an award on a difficult matter, thereby delaying the purchase. Therefore, careful consideration must be given to the complexity of an item and thorough information must be provided.
5. Once the Council has awarded the bid, a requisition form must be prepared by the department head with a notation indicating the date that the City Council approved the bid award. Also, a copy of the agenda report must be attached to the requisition. For construction contracts, a payment authorization form should be completed, instead of a requisition, each time an application for payment is ready to be processed.

If the item will be purchased using cooperative purchasing, Council approval is required before the purchase can be made. To obtain Council approval, an agenda report must be prepared and submitted to the City Council. For details on this procedure, see your department head or supervisor.

PROCEDURES FOR PURCHASES \$100,000 AND OVER

All merchandise, materials, or equipment purchases totaling \$100,000 or more (except emergency purchases and items purchased using cooperative purchasing) must be purchased on a formal bid basis. The following procedural requirements must be met before an item may be purchased:

1. It is the responsibility of the requesting department to prepare specifications. After specifications have been prepared, they shall be submitted to the City Manager for approval. No advertisement for bids shall be published until specifications are approved by the City Manager.
2. Advertisement in the official local newspaper (and other publications if appropriate) at least ten (10) days in advance of bid opening is required for purchases less than \$200,000. The City may use its web site or a recognized industry trade journal as an alternative method to disseminate solicitations of bids, requests for information, and requests for proposals if certain steps are followed to designate the method (MN Stat. 331A.03, subd. 3).
3. If the purchase is \$200,000 or more, the first advertisement must appear no less than twenty-one (21) days before bid opening and the second notice shall be published between that time and the deadline for bids. In the case of public improvement projects, publication must be made twice in the official newspaper and twice in the "Construction Bulletin" no less than three (3) weeks before the deadline for submission of bids for the first notice and the second notice shall be published between that time and the deadline for bids.
4. Time must be allowed between the date of bid opening and bid award to permit examination and tabulation of bids and submission of recommendation to the City Manager and Council.
5. Council award of bid. The Council may wish to table an award on a difficult matter, thereby delaying the purchase. Therefore, careful consideration must be given to the complexity of an item and thorough information must be provided.
6. Once the Council has awarded the bid, a requisition form must be prepared by the department head with a notation indicating the date that the City Council approved the bid award. Also, a copy of the agenda report must be attached to the requisition. For construction contracts, a payment authorization form should be completed, instead of a requisition, each time an application for payment is ready to be processed.

If the item will be purchased using cooperative purchasing, Council approval is required before the purchase can be made. To obtain Council approval, an agenda report must be prepared and submitted to the city Council. For details on this procedure, see your department head or supervisor.

SOLE SOURCE PURCHASES

If there is no ability to solicit multiple bids, departments must demonstrate that the purchase from a particular vendor is sufficiently justified as a sole source. Sole source means that a single vendor is uniquely qualified to meet the department's procurement objective. To be considered a sole source and therefore exempt from the bid process, one of the following conditions must be met:

1. The actual product or service needed is the only one that will meet the department's need or requirement, and it can only be purchased from one source (manufacturer or distributor).
2. The product or service must match or be compatible with current equipment or services.
3. The product needed is specifically required for use in conjunction with a grant or contract.
4. The service needed is controlled or mandated by the local, state, or federal government.
5. Artistic services.
6. An unusual or compelling urgency exists.

If the need meets one of the above criteria, the department can either negotiate with the vendor directly or can request that the Finance Department negotiate with the vendor on its behalf.

PURCHASES FROM EMPLOYEE-OWNED COMPANIES

Before making a purchase in excess of \$200 from, or entering into a contract with, a business entity owned wholly, or in part, by an employee of the City of Maplewood, City employees must obtain at least two (2) price quotes which are to be kept on file in the Finance Department for one (1) year after receipt. On purchases under \$10,000, price quotes can be copies of the latest price listings, excerpts from current catalogs or written quotes provided by vendor. On purchases totaling \$10,000 to \$49,999, there must be two written quotations from prospective vendors. Before the purchase is made, it must be reviewed by the supervisor of the employee making the purchase to confirm that the decision to make a purchase from, or enter into a contract with, the business entity owned wholly, or in part, by the City employee is based on rational economic factors including, but not limited to, price and availability of goods and services. Two price quotes are not needed when services are purchased from an independent contractor who is a recreation referee, official or instructor.

A business entity owned wholly, or in part, by a City employee shall be defined as: an entity organized for profit, including an individual, sole proprietorship, partnership, corporation, joint venture, association, or cooperative in which the City employee or a member of the City employee's immediate family has a financial interest excluding interests consisting solely of publicly issued stock holdings constituting equal to or lesser than 5% of the entity's total public stock issue.

A member the City employee's immediate family is defined as: the City employee's spouse, the City employee's child, the City employee's parent, or the City employee's sibling.

COOPERATIVE PURCHASING

Per MN Statute 471.345, subd. 15, municipalities may contract for the purchase of supplies, materials, or equipment by utilizing contracts that are available through the state's cooperative purchasing venture authorized by section 16C.11.

If a municipality does not utilize the state's cooperative purchasing venture, a municipality may contract for the purchase of supplies, materials, or equipment without regard to the competitive bidding requirements if the purchase is through a national municipal association's purchasing alliance or cooperative created by a joint powers agreement that purchases items from more than one source on the basis of competitive bids or competitive quotations.

Cooperative purchasing is intended to save government agencies time and money when purchasing common products. Of course, there are no guaranteed savings, but cooperative buying power is a time-tested method of savings.

Cooperative purchasing is currently allowed through the following sources:

- State of Minnesota's Cooperative Purchasing Venture (CPV) Program
- U.S. Communities Government Purchasing Alliance
- National Intergovernmental Purchasing Alliance Company (National IPA)
- Houston-Galveston Area Council (HGACBuy)
- BuyBoard National Purchasing Cooperative
- National Joint Powers Alliance (NJPA)
- National Cooperative Purchasing Alliance (NCPA)
- TCPN Cooperative Purchasing Group
- The Interlocal Purchasing System (TIPS)
- Savvik Buying Group (North Central EMS Cooperation)
- University of Minnesota Purchasing Services

ETHICS

Ethical business standards shall govern all procurement transactions. Infractions of City policy shall be reported to the City Manager or Human Resources Director. Disciplinary action for those violating the City's ethical business standards will be taken in accordance with applicable City policies, up to an including termination of employment.

City personnel shall not solicit or accept a significant gift from a supplier or prospective supplier. A significant gift is defined as an item, service, favor, monies, credits, or discounts not available to others which could influence purchasing decisions, and also may include the payment of travel costs for City personnel to visit a vendor's location (airfare, hotel, etc.) City personnel may accept trivial items as a matter of courtesy, but may not solicit them. Acceptance of social invitations to occasional business meals, entertainment, and hospitality will be subject to prudent judgement as to whether the invitation places or appears to place the recipient under any obligation, the appropriateness of the occasion, frequency, and choice of facilities. Questions about the value of a gift or appropriateness of an invitation should be referred to your supervisor to ensure compliance the City's conflict of interest policy.

It is also inappropriate for end users to make purchasing decisions based on marketing strategies by vendors that provide gifts or gift cards which could benefit them personally. Often the pricing offered, as well as future pricing, is much higher than pricing available through the cooperative purchasing contracts or other vendors. If a gift or gift card is received, it is the property of the City.

It is the policy of the City of Maplewood that its employees conduct the affairs of the City in accordance with the highest ethical, legal, and moral standards. An employee must not be in a position to make a decision for the City if his or her personal, professional, or economic interests (or those of an immediate and extended family member) may be directly influenced or affected by the outcome.

ADVERTISING FOR BIDS

GUIDELINES:

All purchases \$100,000 and over (except emergency purchases and items purchased using cooperative purchasing) require solicitation and receipt of sealed competitive bids. Also, on purchases between \$50,000 and \$99,999, the City Manager or his/her designee will make the determination on whether the purchase requires solicitation and receipt of sealed competitive bids or two or more written quotations.

PROCEDURES:

1. Advertisement for public bids shall be placed in the City's official newspaper (or alternate method if designated by the City) at least ten (10) working days prior to the date of bid opening.
2. If the purchase is \$200,000 or more, the first advertisement must appear no less than twenty-one (21) days before bid opening and the second notice shall be published between that time and the deadline for bids. In the case of public improvement projects, publication must be made twice in the official newspaper and twice in the "Construction Bulletin" no less than three (3) weeks before the deadline for submission of bids for the first notice and the second notice shall be published between that time and the deadline for bids.
3. The department requesting the bids will prepare the bid specification and the following must be adhered to:
 - bids must be typed or written in ink;
 - bids must be signed in ink;
 - all erasures or changes must be initialed;
 - bids must be received no later than stated in the advertisement of bids; and,
 - for public improvement projects, bids must be signed by the City Clerk.
4. The advertisement for bids will include:
 - date and time by which bids must be submitted;
 - location for delivery of bids; and
 - date, time, and place of bid opening.
5. Bid Security. If the purchase is \$100,000 or more the bid must be accompanied by cash, certified check, cashiers check, or bid bond payable to the City of Maplewood in an amount equal to five percent (5%) of the total bid, conditioned that if the bidder is the successful bidder, he/she will enter into a contract in accordance with said bid and will furnish such performance bonds as specified. The security of the successful bidder will be held until delivery of the goods or services has been completed.
6. Bids are received by the City Clerk's office.
7. Council will award the bid and the award will be based on, but not limited to, the factors of price, delivery date, City's experience with the products/services proposed, City's evaluation of the bidders ability to service City in terms of the requirements as called for in the specifications, quality of merchandise offered, and analysis and comparison of specifications.

AFFIRMATIVE ACTION

The City of Maplewood is committed to developing mutually beneficial relationships with small, minority-owned, women-owned, disadvantaged, veteran-owned, and local business enterprises. Maplewood has developed an initiative to create opportunity for vendors to market their products to the City and encourage departments to offer opportunities to such vendors.

PROMPT PAYMENT OF CITY BILLS

State law required municipalities to pay obligations with a standard payment period except where good faith disputes exist. A city whose council has at least one regularly scheduled meeting per month *must pay bills within 35 days of receipt*. A city or joint powers organization which does not have at least one regularly scheduled meeting per month must pay bills within 45 days of receipt. The date of receipt is defined as the completed delivery of the goods or services or the satisfactory installation or assembly, or the receipt of the invoice for the delivery of goods, whichever is later.

Cities have the responsibility to notify vendors of invoice errors within 10 days of receipt. The statute also requires cities to calculate and pay interest of 1½ percent per month on bills not paid within the standard payment period. State law specifies \$10 as the minimum monthly interest penalty payment for the unpaid balance of any one overdue bill or \$100 or more. For unpaid balances less than \$100, the city shall calculate and pay the actual interest penalty due the vendor.

In cases of delayed payments due to good faith disputes with vendors, no interest penalties accrue. Where such delayed payments are not in good faith, the vendor may recover costs and attorneys' fees. Statute applies to all purchases of goods, leases and rents, and contracts for services, construction, repair and remodeling entered into on or after January 1, 1986. Purchases or contracts for service with a public utility or telephone company are not subject to the requirements of this statute. (Statute No. 471.425)

All City employees that receive bills should promptly send them to the Finance Department with the appropriate forms so that they can be paid within 35 days of receipt. Checks for the payment of bills are mailed every Tuesday. This payment processing is referred to as "regular accounts payable processing." All documentation for checks must be submitted to the Accounts Payable Technician in the Finance Department by 4:30 p.m. on Wednesdays. If payment of the bill by regular accounts payable processing would result in a late payment charge, a special check will be issued when requested by the department making the purchase, provided the late payment charge is over \$2.00.

STATE SALES AND USE TAX

Purchases made by cities are generally exempt from sales and use tax. To make tax-exempt purchases, the City must provide the seller with a completed Form ST3. Use tax is similar to the sales tax and is the same rate. The use tax must be paid when the City makes taxable purchases without paying sales tax. An example of this would be a taxable purchase from a vendor outside of Minnesota who does not charge the City sales tax. In this case, the City has to pay use tax to the State of Minnesota and complete a tax return.

In order to meet this legal requirement, the department making the purchase should calculate the use tax. Then in the coding section of the appropriate form for the purchase, the use tax amount should be added to the same account that the purchase is coded to. In addition, the use tax amount should also be listed in the coding section as a negative amount and coded to account 101-2031. For example, if a taxable purchase was made from an out-of-state vendor for Dept/Prog 202 and no sales tax was charged, the account coding would be as follows:

\$106.88	101-202-000-4110
(6.88)	101-----2031

As a result, the vendor would be paid \$100 and \$6.88 would be paid to the State of Minnesota automatically by the City.

PURCHASE DISCOUNTS

Some vendors offer a discount of 1% to 2% for payment of their invoices within the discount period. If this discount is over \$2.00, a special check should be requested. However, occasionally the department that purchased the goods sends the invoice and/or receipt of goods to the Finance Department after the discount period has expired. In these cases, the purchase discount lost will be added to the total purchase price and coded to the appropriate expenditure account (e.g., supplies, services, etc.).

FINAL PAYMENTS ON CITY CONSTRUCTION CONTRACTS

The State of Minnesota requires the filing of Form IC-134 prior to the final payment of any contract involving employees under code section 270C.66 CONTRACTS WITH STATE: WITHHOLDING.

"No department of the state of Minnesota, nor any political or governmental subdivision of the state, shall make final settlement with any contractor under a contract requiring the employment of employees for wages by said contractor and by subcontractors until satisfactory showing is made that said contractor or subcontractor has complied with the provisions of section 290.02. A certificate by the commission of revenue shall satisfy this requirement with respect to the contractor or subcontractor."

Before final payment can be made on any contract which involves the payment of wages by a contractor of the city to any employee, or subcontractors with employees that performed work on a job for the city, the contractor must furnish to the city a copy of Form IC-134 that has been certified by the Minnesota Department of Revenue. These forms should be kept on file in your department with all other contract documents for possible review by the auditors. Contractors and subcontractors should obtain the IC-134 forms from the State of Minnesota.

Subcontractors or sole contractors must provide their certified IC-134 form to the prime contractor when their portion of work is completed. The prime contractor then submits all certified IC-134 forms to the City when requesting their final payment.

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Maplewood

SECTION III
FINANCIAL SUMMARIES



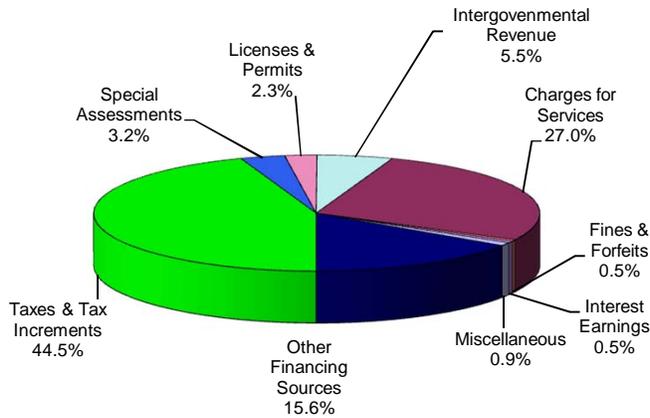
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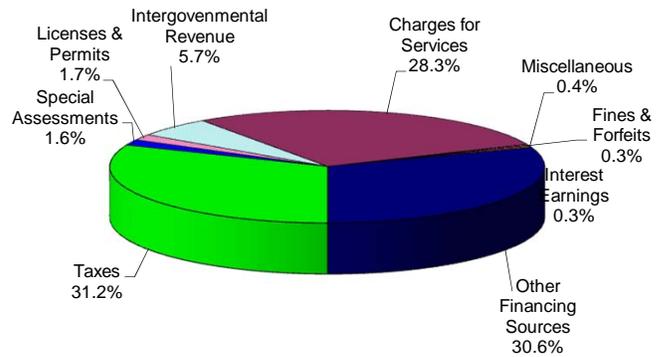
Maplewood

2017 AND 2018 TOTAL BUDGET - ALL BUDGETARY FUNDS

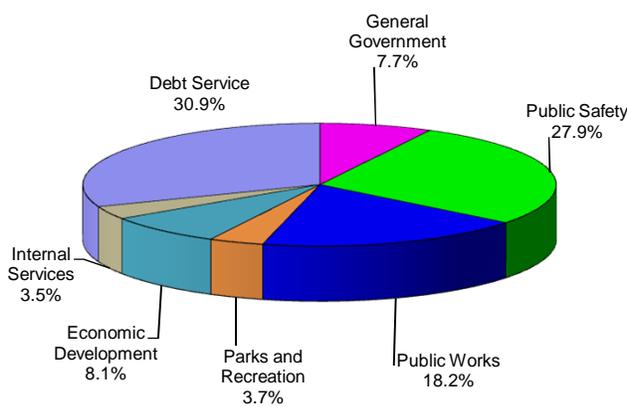
Summary of Financing Sources and Expenditures



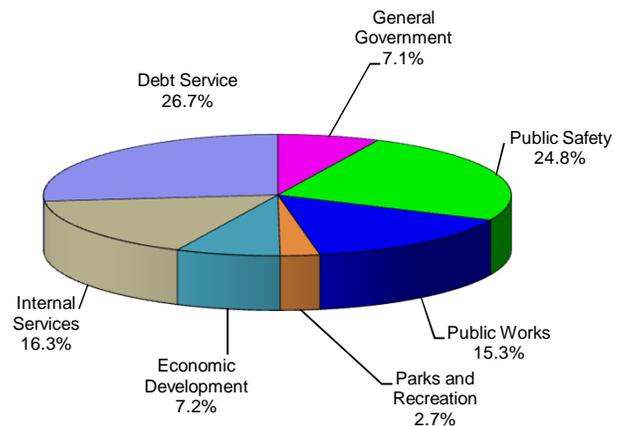
**Financing Sources
2017 Budget - \$53.8 Million**



**Financing Sources
2018 Budget - \$80.3 Million**



**Expenditures By Category
2017 Budget - \$61.0 Million**



**Expenditures By Category
2018 Budget - \$83.7 Million**

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Maplewood



2018 Consolidated Budget Summary - All Budgetary Funds

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Taxes and Tax Increment	\$ 22,845,942	\$ 23,970,829	\$ 24,206,437	\$ 25,109,600	4.75%
Special Assessments	1,272,079	1,745,390	1,546,590	1,308,910	-25.01%
Licenses & Permits	1,445,812	1,251,600	1,503,000	1,346,900	7.61%
Intergovernmental	7,202,331	2,967,250	4,411,552	4,571,940	54.08%
Charges for Service	25,432,888	14,555,100	22,731,800	22,725,170	56.13%
Fines and Forfeits	199,872	245,000	213,000	210,000	-14.29%
Interest	138,846	263,110	310,558	224,040	-14.85%
Miscellaneous Revenue	639,334	477,780	402,200	285,900	-40.16%
Total Revenues	59,177,104	45,476,059	55,325,137	55,782,460	22.66%
Expenditures:					
Current					
Administration	2,100,439	2,479,389	2,479,929	2,634,230	6.25%
Environment & Econ Dev	3,832,628	3,959,120	4,014,777	4,120,510	4.08%
Finance	1,047,163	1,105,490	1,105,490	1,213,570	9.78%
Fire	4,525,109	4,608,140	4,453,400	4,861,390	5.50%
Legislative	183,932	192,180	191,180	192,380	0.10%
Police	8,396,116	9,089,580	9,089,580	9,324,840	2.59%
Parks & Recreation	3,560,013	1,822,160	1,588,570	1,552,160	-14.82%
Public Works	8,753,917	8,941,820	8,939,690	8,774,420	-1.87%
Internal Services	9,062,483	1,696,200	9,269,700	9,350,630	451.27%
Total Current Expenditures	41,461,800	33,894,079	41,132,316	42,024,130	23.99%
Debt Service					
TIF Developer Payments	82,876	93,000	105,018	106,000	13.98%
Principal Retirement	11,186,101	12,657,820	10,261,702	12,956,283	2.36%
Interest and Fiscal Charges	2,504,843	2,388,000	2,245,900	2,208,049	-7.54%
Total Debt Service	13,773,820	15,138,820	12,612,620	15,270,332	0.87%
Capital Outlay					
Administration	-	45,000	45,000	-	-100.00%
Economic Development	231,817	250,000	582,841	-	-100.00%
Fire	172,433	630,000	630,000	97,400	-84.54%
Parks and Recreation	886,757	325,000	200,000	2,160,000	564.62%
Police	193,370	226,800	447,000	220,000	-3.00%
Public Works	2,396,319	6,115,000	6,115,000	9,955,000	62.80%
Total Capital Outlay	3,880,696	7,591,800	8,019,841	12,432,400	63.76%
Total Expenditures	59,116,316	56,624,699	61,764,777	69,726,862	23.14%
Excess of Revenues Over (Under) Expenditures	60,788	(11,148,640)	(6,439,640)	(13,944,402)	25.08%
Other Financing Sources (Uses)					
Transfers In	10,037,437	4,454,935	7,936,000	13,991,522	214.07%
Transfers Out	(10,037,437)	(4,454,935)	(8,155,196)	(13,991,522)	214.07%
Issuance of Debt	3,765,000	3,919,022	4,480,000	8,261,868	110.81%
Issuance of Refunding Debt	5,775,000	-	3,145,000	-	0.00%
Premium on Debt	619,378	-	-	-	0.00%
Capital Contributions	67,600	-	-	2,309,600	0.00%
Sale of Capital Assets	95,503	25,000	136,770	20,000	-20.00%
Total Other Financing Sources (Uses)	10,322,481	3,944,022	7,542,574	10,591,468	168.54%
Net Change in Fund Balance/ Net Position	10,383,269	(7,204,618)	1,102,933	(3,352,934)	

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Maplewood

Overview of Consolidated Budget Summary Schedule

The Consolidated Budget Summary Schedule includes all budgetary funds of the City, both governmental-type and proprietary-type. All funds of the City are budgeted. Therefore, the consolidated summary includes the following fund groups:

Governmental Funds:

- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Project Funds

Proprietary Funds:

- Enterprise Funds
- Internal Service Funds

Basis of Accounting - Governmental funds are budgeted on a modified accrual basis of accounting. Proprietary funds are budgeted on an accrual basis of accounting. Net changes in the individual fund statements are reflected in fund balance in the governmental funds and net position in the proprietary funds.

Budgeted Funds – All funds, major and minor, are budgeted. The Governmental Funds budgets are legally adopted for financial reporting and management control. All other funds are adopted for management control only.

Major Changes in revenues and other financing sources and expenditures and other financing uses for the 2018 budget include the following:

REVENUES AND OTHER FINANCING SOURCES:

Total revenues and other financing sources for all funds will increase \$26,490,434, or 49.17%, in 2018. This is primarily due to the establishment of internal service fund budgets for employee benefits and budgeting for debt issuances and transfers. A description of the budgeted changes in each revenue category is given below. The most significant changes are described in the charges for services category and other financing sources category.

Taxes and Tax Increment will increase \$1,138,771, or 4.75%, from the prior year. This is primarily due to the 3.5% increase in the property tax levy. The remaining increase is due to a projected increase in tax increment financing receipts. A new tax increment district will collect increment for the first time in 2018.

Special Assessments will decrease \$436,480, or 25.01%, due to amortization of existing schedules. Special assessments are often prepaid in full. Assessment rolls for new street projects will be calculated in 2018 for first collection in 2019. The 2017 budget assumed more prepayments than were actually collected.

Licenses and Permits will increase \$95,300, or 7.61% in 2018, due to the trend in building permits issued by the City. This category of revenues has been steadily trending upward since the recession, most significantly in the last two years.

Intergovernmental Revenue will increase \$1,604,690, or 54.08%, in 2018 due to an increase in the amount of municipal state aid and local government aid expected for street projects. State aid in the amount of \$900,000 that reduces an advance in street aid is being recognized in 2018.

Charges for Services will increase \$8,170,070, or 56.13%, in 2018. This is due primarily to an increase in the Internal Service Funds in the amount of \$7,686,710 because the Employee Benefits and Risk Management Funds were not budgeted in the prior year. In addition, rate increases in the Enterprise Funds will increase revenue by \$305,000. The sewer, environmental and recycling rates were all increased for 2018. The amount of \$151,000 is due to a projected increase in park development fees in the Park Capital Project Fund. Most of the remainder is due to projected plan review fees in the General Fund.

Fines and Forfeits revenue has been trending down over the past several years and is projected to decrease by \$35,000, or 14.29%, in 2018.

Interest Earnings will decrease an estimated \$39,070, or 14.85%, in 2018 due to the prepayment of a loan to St. John's Hospital. Interest revenue for that loan was budgeted in the prior year.

Miscellaneous Revenue will decrease \$191,880, or 40.16%, in 2018. This is due, primarily, to a miscellaneous revenue budget of \$200,000 in 2017 for the Fire Training Facility Fund. The budget was established before the joint powers agreement between the participating entities was completed. Rental revenue from the entities is due to the City of Maplewood, according to the terms of the agreement, but the first payment was deferred to a future year.

Other Financing Sources revenue is projected to increase \$16,184,033, or 192.69%, primarily because of a change in budgeting practices. An increase in budgeted transfers in, in the amount of \$9,536,587 reflects the full amount of project transfers from the debt service and enterprise funds into the Public Improvements Capital Project Fund. There is an increase in budgeted new debt in the amount of \$4,342,846. In addition, a budget for capital contributions, in the amount of \$2,309,600, is reflected for 2018 but was not established in the prior year.

EXPENDITURES AND OTHER FINANCING USES:

Total expenditures and other financing uses for all funds will increase \$22,638,750, or 37.06%, in 2018. This is primarily due to the establishment of internal service fund budgets for employee benefits, an increase in capital projects, and budgeting for debt related transfers. A description of the budgeted changes in each expenditure category is given below. The most significant changes are in the parks and recreation, public works and other financing uses categories.

Administration expenditures will increase \$154,841, or 6.25%, primarily due to the creation of a new Communications division in 2016-2017. Employee count in the Communications division increased from 1.0 to 3.0 in 2017. In addition, 2018 is a budget year. The budget includes additional funds to administer the State primary and general elections.

Environment and Economic Development operating expenditures will increase \$161,390, or 4.08% in 2018; however, capital expenditures will decrease \$250,000, or 100% compared to the prior year. This results in a net increase of 2.1% for the department. The primary reason for the operating increase is a reallocation of salaries and benefits for the Environment and Economic Development Director. In the prior year 50% of the Director's salary was allocated to the Community Center, which is now operated by the YMCA. In addition, a budget was established for GASB 68 pension liabilities in the amount of \$47,000 in the 2018 budget. This is a new budget item. The reduction in capital outlay was due to budgeting for the purchase of land in the prior year from the EDA Fund.

Finance Department expenditures will increase \$108,080, or 9.78%, in 2018. This is primarily due to inflationary and salary step increases. However, a significant portion of the increase, \$28,250, is due to the allocation of internal IT charges to the Deputy Registrar division. These charges were previously allocated to the City Clerk budget, which was rolled into the Administration budget in 2018.

Fire Department operating expenditures will increase \$253,250, or 5.5%, in 2018; however, capital expenditures will decrease \$532,600, or 84.54%. This results in an overall reduction of 5.3% in the department budget. The operating increase is primarily due to inflationary increases and the addition of a new battalion chief in late 2017. Additional part-time salaries and overtime were budgeted for both fire and EMS to accommodate the growing trend over the past five years. The capital decrease is due to the one-time purchase of a pumper truck in the prior year.

Legislative expenditures will remain virtually unchanged at \$192,380, including a \$200 increase. This category includes City Council expenditures and charitable gambling appropriations.

Parks and Recreation operating expenditures will decrease \$270,000, or 14.82%, in 2018; however, capital expenditures will increase \$1,835,000, or 564.62%. This is an overall increase of 72.9% for the department. There are several reasons for the decrease in operating expenditures. The City is contracting with the YMCA to operate the Community Center, resulting in an annual savings of \$300,000. The City has turned over operations of the ice arena to the school district, resulting in a savings of \$33,000. In addition, turnover in the recreation programs area provided an opportunity for a reorganization of staffing, resulting in a savings of nearly \$98,000. The savings in this department offset inflationary increases for the year. The capital outlay budget is increasing primarily due to the \$1,600,000 Wakefield Park improvement project.

Police Department operating expenditures will increase \$235,260, or 2.59%, in 2018; however, capital expenditures will decrease \$6,800, or 3%, in 2018. This results in a 2.9% increase overall for the budget year. Salary cost-of-living increases are the main reason for the increase in this department, with the exception of a \$40,000 appropriation for radios.

Public Works operating expenditures will decrease \$167,400, or 1.87%, and capital expenditures will increase \$3,840,000, or 62.80% in 2018. This results in a 24.4% increase overall for the department. Operating decreases are due to the reclassification of administrative charges as transfers out. The increase in capital outlay is due to additional street projects and the \$2,000,000 Gladstone area improvement project. General Obligation bonds will finance the majority of the capital expenditures included in the Public Works budget.

Internal Services expenditures are increasing \$7,654,430, or 451.27%, simply because no budget was established in prior years for the Employee Benefits Fund. A budget will be established for 2018 going forward for management purposes.

Debt Service budgeted expenditures will increase \$131,512, or 0.87%, in 2018. Debt service actual expenditures were less than budgeted in 2017, due to the timing of an advance refunding issue. The City will defease principal in the amount of \$5,445,000 with an advance refunding escrow in 2018, as well as pay regular principal payments in the amount of \$7,511,283.

Other Financing Uses include transfers out and is scheduled to increase \$9,536,587 because all debt related transfers to capital project funds are reflected in the original 2018 budget and not in the prior year. Debt issuance was budgeted directly in the capital project funds. Also, the increase in the amount of capital projects requiring debt has impacted the budget amount.

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Maplewood



2018 Budget Summary TOTAL GOVERNMENTAL FUNDS

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 18,761,397	\$ 19,933,829	\$ 19,936,437	\$ 20,965,600	5.18%
Tax Increments	1,455,687	1,381,000	1,612,000	1,760,000	27.44%
Other Taxes	1,332,887	1,378,000	1,362,000	1,394,000	1.16%
Special Assessments	1,272,079	1,745,390	1,546,590	1,308,910	-25.01%
Licenses & Permits	1,445,812	1,251,600	1,503,000	1,346,900	7.61%
Intergovernmental	6,924,243	2,757,250	4,159,142	4,319,530	56.66%
Charges for Service	4,253,229	2,261,900	2,650,600	2,440,260	7.89%
Fines and Forfeits	199,872	245,000	213,000	210,000	-14.29%
Interest	67,509	212,110	227,758	139,840	-34.07%
Miscellaneous Revenue	301,486	463,780	281,000	165,900	-64.23%
Total Revenues	36,014,201	31,629,859	33,491,527	34,050,940	7.65%
Expenditures:					
Current					
Administration	2,100,439	2,479,389	2,479,929	2,634,230	6.25%
Environment & Econ Dev	1,178,281	1,258,060	1,313,717	1,411,350	12.18%
Finance	1,047,163	1,105,490	1,105,490	1,213,570	9.78%
Fire	1,963,603	2,090,900	2,042,900	2,091,080	0.01%
Legislative	183,932	192,180	191,180	192,380	0.10%
Police	8,396,116	9,089,580	9,089,580	9,324,840	2.59%
Parks & Recreation	1,450,049	1,322,160	1,288,570	1,352,160	2.27%
Public Works	3,739,115	3,857,020	3,862,570	3,891,990	0.91%
Total Current Expenditures	20,058,698	21,394,779	21,373,936	22,111,600	3.35%
Debt Service					
TIF Developer Payments	82,876	93,000	105,018	106,000	13.98%
Principal Retirement	11,186,101	12,657,820	10,261,702	12,956,283	2.36%
Interest and Other Charges	2,504,843	2,388,000	2,245,900	2,208,049	-7.54%
Total Debt Service	13,773,820	15,138,820	12,612,620	15,270,332	0.87%
Capital Outlay					
Administration	-	45,000	45,000	-	-100.00%
Economic Development	231,817	250,000	582,841	-	-100.00%
Fire	172,433	630,000	630,000	97,400	-84.54%
Parks and Recreation	886,757	325,000	200,000	2,160,000	564.62%
Police	193,370	226,800	447,000	220,000	-3.00%
Public Works	2,396,319	6,115,000	6,115,000	9,955,000	62.80%
Total Capital Outlay	3,880,696	7,591,800	8,019,841	12,432,400	63.76%
Total Expenditures	37,713,214	44,125,399	42,006,397	49,814,332	12.89%
Excess of Revenues Over (Under) Expenditures	(1,699,013)	(12,495,540)	(8,514,870)	(15,763,392)	26.15%
Other Financing Sources (Uses)					
Transfers In	10,037,437	4,454,935	7,936,000	13,991,522	214.07%
Transfers Out	(9,043,044)	(2,452,755)	(6,153,016)	(10,359,055)	322.34%
Issuance of Debt	3,765,000	3,919,022	4,480,000	8,261,868	N/A
Issuance of Refunding Debt	5,775,000	-	3,145,000	-	0.00%
Premium on Debt	619,378	-	-	-	0.00%
Sale of Capital Assets	65,679	25,000	124,270	20,000	-20.00%
Total Other Financing Sources (Uses)	11,219,450	5,946,202	9,532,254	11,914,335	100.37%
Net Change in Fund Balance	9,520,437	(6,549,338)	1,017,383	(3,849,057)	
Fund Balances:					
Beginning of Year	14,855,884	24,376,321	24,376,321	25,393,704	
End of Year	\$ 24,376,321	\$ 17,826,983	\$ 25,393,704	\$ 21,544,647	

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Maplewood



City of Maplewood

2018 General Fund Budget Summary

General Fund

Date of Adoption: December 11, 2017

General Fund (101)

	<u>Actual 2016</u>	<u>Original Budget 2017</u>	<u>Estimated 2017</u>	<u>Proposed Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Revenues:					
Property Taxes	\$ 13,024,699	\$ 14,418,079	\$ 14,418,079	\$ 15,351,530	6.47%
Other Taxes	35,419	66,000	80,000	82,000	24.24%
Special Assessments	1,708	1,200	2,400	1,600	33.33%
Licenses & Permits	1,434,651	1,238,600	1,490,000	1,333,900	7.69%
Intergovernmental	944,311	946,500	975,000	943,900	-0.27%
Charges for Service	2,614,717	1,039,300	1,190,000	1,078,660	3.79%
Fines & Forfeits	193,934	225,000	195,000	192,000	-14.67%
Interest	42,586	135,000	135,000	45,000	-66.67%
Miscellaneous Revenue	106,314	88,800	95,000	96,900	9.12%
Total Revenues	<u>18,398,339</u>	<u>18,158,479</u>	<u>18,580,479</u>	<u>19,125,490</u>	<u>5.33%</u>
Expenditures:					
Current					
Administration	1,962,601	2,019,929	2,019,929	1,882,430	-6.81%
Environment & Econ Dev	1,085,160	1,178,460	1,178,460	1,342,790	13.94%
Finance	1,047,163	1,105,490	1,105,490	1,213,570	9.78%
Fire	1,922,854	2,040,900	2,040,900	2,089,080	2.36%
Legislative	154,963	162,180	162,180	162,380	0.12%
Parks & Recreation	513,210	459,570	459,570	469,510	2.16%
Police	8,385,169	9,079,580	9,079,580	9,314,840	2.59%
Public Works	3,695,679	3,847,920	3,847,920	3,882,890	0.91%
Total Current Expenditures	<u>18,766,799</u>	<u>19,894,029</u>	<u>19,894,029</u>	<u>20,357,490</u>	<u>2.33%</u>
Capital Outlay					
Fire	7,699	-	-	-	0.00%
Public Works	13,520	-	-	-	0.00%
Total Capital Outlay	<u>21,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Total Expenditures	<u>18,788,018</u>	<u>19,894,029</u>	<u>19,894,029</u>	<u>20,357,490</u>	<u>2.33%</u>
Excess of Revenues Over (Under) Expenditures	<u>(389,679)</u>	<u>(1,735,550)</u>	<u>(1,313,550)</u>	<u>(1,232,000)</u>	<u>-29.01%</u>
Other Financing Sources (Uses)					
Transfers In	281,182	1,738,550	1,738,550	1,340,000	-22.92%
Transfers Out	(11,835)	(28,000)	(28,000)	(28,000)	0.00%
Sale of General Fixed Assets	17,875	25,000	25,000	20,000	-20.00%
Total Other Financing Sources (Uses)	<u>287,222</u>	<u>1,735,550</u>	<u>1,735,550</u>	<u>1,332,000</u>	<u>-23.25%</u>
Net Change in Fund Balance	(102,457)	-	422,000	100,000	
Fund Balances:					
Beginning of Year	<u>7,706,529</u>	<u>7,604,072</u>	<u>7,604,072</u>	<u>8,026,072</u>	
End of Year	<u>\$ 7,604,072</u>	<u>\$ 7,604,072</u>	<u>\$ 8,026,072</u>	<u>\$ 8,126,072</u>	

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Maplewood



City of Maplewood

2018 Budget Summary

Total Special Revenue Funds

Date of Adoption: December 11, 2017

Special Revenue Funds

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 285,756	\$ 289,270	\$ 289,000	\$ 300,000	3.71%
Other Taxes	839,335	825,000	822,000	825,000	0.00%
Licenses & Permits	3,000	3,000	3,000	3,000	0.00%
Intergovernmental	270,668	-	331,392	-	0.00%
Charges for Service	421,509	462,000	450,000	450,000	-2.60%
Fines & Forfeits	5,938	20,000	18,000	18,000	-10.00%
Interest	1,945	1,500	3,300	3,300	120.00%
Miscellaneous Revenue	98,393	72,980	84,000	67,000	-8.19%
Total Revenues	1,926,544	1,673,750	2,000,692	1,666,300	-0.45%
Expenditures:					
Current					
Administration	137,838	459,460	460,000	751,800	63.63%
Environment & Econ Dev	23,726	39,100	24,000	33,110	-15.32%
Finance	-	-	-	-	0.00%
Legislative	28,969	30,000	29,000	30,000	0.00%
Parks & Recreation	915,358	827,590	814,000	732,650	-11.47%
Police	10,194	10,000	10,000	10,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,116,085	1,366,150	1,337,000	1,557,560	14.01%
Capital Outlay					
Police	52,568	-	-	-	0.00%
Economic Development	229,924	250,000	415,387	-	-100.00%
Total Capital Outlay	282,492	250,000	415,387	-	-100.00%
Total Expenditures	1,398,577	1,616,150	1,752,387	1,557,560	-3.63%
Excess of Revenues Over (Under) Expenditures	527,967	57,600	248,305	108,740	88.78%
Other Financing Sources (Uses)					
Transfers In	11,835	28,000	28,000	28,000	0.00%
Transfers Out	(281,182)	(305,000)	153,000	-	-100.00%
Sale of General Fixed Assets	443	-	-	-	0.00%
Total Other Financing Sources (Uses)	(268,904)	(277,000)	181,000	28,000	-110.11%
Net Change in Fund Balance	259,063	(219,400)	429,305	136,740	
Fund Balances:					
Beginning of Year	453,613	712,676	712,676	1,141,981	
End of Year	\$ 712,676	\$ 493,276	\$ 1,141,981	\$ 1,278,721	

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Maplewood



City of Maplewood

2018 Special Revenue Budget Summary

Charitable Gambling Fund

Responsible Department: Legislative

Charitable Gambling Fund (205)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Gambling Taxes	\$ 20,071	\$ 25,000	\$ 22,000	\$ 25,000	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	20,071	25,000	22,000	25,000	0.00%
Expenditures:					
Current					
Legislative	28,969	30,000	29,000	30,000	0.00%
Total Current Expenditures	28,969	30,000	29,000	30,000	0.00%
Capital Outlay					
Parks & Recreation	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	28,969	30,000	29,000	30,000	0.00%
Excess of Revenues Over (Under) Expenditures	(8,898)	(5,000)	(7,000)	(5,000)	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	(8,898)	(5,000)	(7,000)	(5,000)	
Fund Balances:					
Beginning of Year	21,687	12,789	12,789	5,789	
End of Year	\$ 12,789	\$ 7,789	\$ 5,789	\$ 789	



City of Maplewood

2018 Special Revenue Budget Summary

Recreation Programs

Responsible Department: Parks & Recreation

Recreation Programs (206)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 197,678	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
Intergovernmental	261,836	-	-	-	0.00%
Charges for Service	421,509	462,000	450,000	450,000	-2.60%
Interest	(291)	-	-	-	0.00%
Miscellaneous Revenue	45,727	58,000	45,000	53,000	-8.62%
Total Revenues	926,459	720,000	695,000	703,000	-2.36%
Expenditures:					
Current					
Parks & Recreation	846,061	781,610	780,000	683,650	-12.53%
Total Current Expenditures	846,061	781,610	780,000	683,650	-12.53%
Capital Outlay					
Parks & Recreation	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	846,061	781,610	780,000	683,650	-12.53%
Excess of Revenues Over (Under) Expenditures	80,398	(61,610)	(85,000)	19,350	-131.41%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	80,398	(61,610)	(85,000)	19,350	
Fund Balances:					
Beginning of Year	(75,910)	4,488	4,488	(80,512)	
End of Year	\$ 4,488	\$ (57,122)	\$ (80,512)	\$ (61,162)	



City of Maplewood

2018 Special Revenue Budget Summary

Police Services Fund

Responsible Department: Police

Police Services (208)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Fines & Forfeits	5,938	20,000	18,000	18,000	-10.00%
Interest	784	-	500	500	N/A
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	6,722	20,000	18,500	18,500	-7.50%
Expenditures:					
Current					
Police	10,194	10,000	10,000	10,000	0.00%
Finance	-	-	-	-	0.00%
Total Current Expenditures	10,194	10,000	10,000	10,000	0.00%
Capital Outlay					
Police	52,568	-	-	-	N/A
Total Capital Outlay	52,568	-	-	-	N/A
Total Expenditures	62,762	10,000	10,000	10,000	0.00%
Excess of Revenues Over (Under) Expenditures	(56,040)	10,000	8,500	8,500	-15.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	443	-	-	-	0.00%
Total Other Financing Sources (Uses)	443	-	-	-	0.00%
Net Change in Fund Balance	(55,597)	10,000	8,500	8,500	
Fund Balances:					
Beginning of Year	91,552	35,955	35,955	44,455	
End of Year	\$ 35,955	\$ 45,955	\$ 44,455	\$ 52,955	



City of Maplewood

2018 Special Revenue Budget Summary

Tree Preservation Fund

Responsible Department: Public Works

Tree Preservation Fund (219)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Interest	96	-	300	300	0.00%
Miscellaneous Revenue	31,352	5,000	31,000	5,000	0.00%
Total Revenues	31,448	5,000	31,300	5,300	6.00%
Expenditures:					
Current					
Parks & Recreation	1,042	5,000	5,000	5,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,042	5,000	5,000	5,000	0.00%
Capital Outlay					
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	1,042	5,000	5,000	5,000	0.00%
Excess of Revenues Over (Under) Expenditures	30,406	-	26,300	300	N/A
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(5,000)	(5,000)	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(5,000)	(5,000)	-	0.00%
Net Change in Fund Balance	30,406	(5,000)	21,300	300	
Fund Balances:					
Beginning of Year	4,159	34,565	34,565	55,865	
End of Year	\$ 34,565	\$ 29,565	\$ 55,865	\$ 56,165	



City of Maplewood

2018 Special Revenue Budget Summary

Taste of Maplewood Fund

Responsible Department: Parks & Recreation

Taste of Maplewood (220)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Licenses & Permits	3,000	3,000	3,000	3,000	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	6,541	9,980	8,000	9,000	-9.82%
Total Revenues	9,541	12,980	11,000	12,000	-7.55%
Expenditures:					
Current					
Community Celebration	26,450	40,980	29,000	44,000	7.37%
Total Current Expenditures	26,450	40,980	29,000	44,000	7.37%
Capital Outlay					
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	26,450	40,980	29,000	44,000	7.37%
Excess of Revenues Over (Under) Expenditures	(16,909)	(28,000)	(18,000)	(32,000)	14.29%
Other Financing Sources (Uses)					
Transfers In	11,835	28,000	28,000	28,000	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	11,835	28,000	28,000	28,000	0.00%
Net Change in Fund Balance	(5,074)	-	10,000	(4,000)	
Fund Balances:					
Beginning of Year	-	(5,074)	(5,074)	4,926	
End of Year	\$ (5,074)	\$ (5,074)	\$ 4,926	\$ 926	



City of Maplewood

2018 Special Revenue Budget Summary

Communications Fund

Responsible Department: Administration

Communications Fund (222)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Franchise Taxes	819,264	800,000	800,000	800,000	0.00%
Interest	1,356	1,500	2,500	2,500	66.67%
Miscellaneous Revenue	10,332	-	-	-	0.00%
Total Revenues	830,952	801,500	802,500	802,500	0.12%
Expenditures:					
Current					
Communications	137,838	459,460	460,000	751,800	63.63%
Total Current Expenditures	137,838	459,460	460,000	751,800	63.63%
Capital Outlay					
Communications	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	137,838	459,460	460,000	751,800	63.63%
Excess of Revenues Over (Under) Expenditures	693,114	342,040	342,500	50,700	-85.18%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(281,182)	(300,000)	158,000	-	-100.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(281,182)	(300,000)	158,000	-	-100.00%
Net Change in Fund Balance	411,932	42,040	500,500	50,700	
Fund Balances:					
Beginning of Year	-	411,932	411,932	912,432	
End of Year	\$ 411,932	\$ 453,972	\$ 912,432	\$ 963,132	



City of Maplewood

2018 Special Revenue Budget Summary

Maplewood Area EDA Fund

Responsible Department: EEDD

Maplewood Area EDA (280)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 88,078	\$ 89,270	\$ 89,000	\$ 100,000	12.02%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	4,441	-	-	-	0.00%
Total Revenues	92,519	89,270	89,000	100,000	12.02%
Expenditures:					
Current					
Economic Development	23,726	39,100	24,000	33,110	-15.32%
Total Current Expenditures	23,726	39,100	24,000	33,110	-15.32%
Capital Outlay					
Land	-	250,000	255,387	-	-100.00%
Total Capital Outlay	-	250,000	255,387	-	-100.00%
Total Expenditures	23,726	289,100	279,387	33,110	-88.55%
Excess of Revenues Over (Under) Expenditures	68,793	(199,830)	(190,387)	66,890	-133.47%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	68,793	(199,830)	(190,387)	66,890	
Fund Balances:					
Beginning of Year	320,620	389,413	389,413	199,026	
End of Year	\$ 389,413	\$ 189,583	\$ 199,026	\$ 265,916	



City of Maplewood

2018 Special Revenue Budget Summary

State and Federal Grants Fund

Responsible Department: Finance

State and Federal Grants (298-299)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Intergovernmental	\$ 8,832	\$ -	\$ 331,392	\$ -	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	8,832	-	331,392	-	0.00%
Expenditures:					
Current					
Economic Development	-	-	-	-	0.00%
Parks and Recreation	41,805	-	-	-	0.00%
Total Current Expenditures	41,805	-	-	-	0.00%
Capital Outlay					
Economic Development	229,924	-	160,000	-	0.00%
Police	-	-	-	-	0.00%
Total Capital Outlay	229,924	-	160,000	-	0.00%
Total Expenditures	271,729	-	160,000	-	0.00%
Excess of Revenues Over (Under) Expenditures	(262,897)	-	171,392	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	(262,897)	-	171,392	-	
Fund Balances:					
Beginning of Year	91,505	(171,392)	(171,392)	-	
End of Year	\$ (171,392)	\$ (171,392)	\$ -	\$ -	



City of Maplewood

2018 Debt Service Budget Summary

Debt Service Fund

Responsible Department: Finance
Date of Adoption: December 11, 2017

Debt Service (300's)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 4,731,500	\$ 4,891,480	\$ 4,891,480	\$ 4,894,070	0.05%
Special Assessments	1,244,755	1,494,190	1,494,190	1,257,310	-15.85%
Intergovernmental	2,821,574	1,224,460	1,224,460	777,630	-36.49%
Interest	27,488	32,760	32,760	34,940	6.65%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	8,825,317	7,642,890	7,642,890	6,963,950	-8.88%
Expenditures:					
Current					
Fiscal Fees	173,265	10,000	-	-	-100.00%
Total Current Expenditures	173,265	10,000	-	-	-100.00%
Debt Service:					
Principal Retirement	11,186,101	12,657,820	10,261,702	12,956,283	2.36%
Interest	2,161,012	2,048,550	2,048,550	1,851,049	-9.64%
Paying Agent and Fiscal Fees	9,200	9,450	9,450	9,000	-4.76%
Total Debt Service Expenditures	13,356,313	14,715,820	12,319,702	14,816,332	0.68%
Total Expenditures	13,529,578	14,725,820	12,319,702	14,816,332	0.61%
Excess of Revenues Over (Under) Expenditures	(4,704,261)	(7,082,930)	(4,676,812)	(7,852,382)	10.86%
Other Financing Sources (Uses)					
Transfers In	5,076,413	1,065,407	1,040,410	1,291,522	21.22%
Transfers Out	(7,163,464)	-	(4,084,010)	(8,261,868)	N/A
Issuance of Debt	3,765,000	-	3,850,000	8,261,868	N/A
Issuance of Refunding Debt	5,775,000	-	3,145,000	-	0.00%
Premium on Debt Issued	619,378	-	-	-	0.00%
Total Other Financing Sources (Uses)	8,072,327	1,065,407	3,951,400	1,291,522	21.22%
Net Change in Fund Balance	3,368,066	(6,017,523)	(725,412)	(6,560,860)	
Fund Balances:					
Beginning of Year	10,732,061	14,100,127	14,100,127	13,374,715	
End of Year	\$ 14,100,127	\$ 8,082,604	\$ 13,374,715	\$ 6,813,855	

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Maplewood

2018 Budget Summary Total Capital Projects Funds



	<u>Actual 2016</u>	<u>Original Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Revenues:					
Property Taxes	\$ 719,442	\$ 335,000	\$ 337,878	\$ 420,000	25.37%
Tax Increments	1,455,687	1,381,000	1,612,000	1,760,000	27.44%
Other Taxes	458,133	487,000	460,000	487,000	0.00%
Special Assessments	25,616	250,000	50,000	50,000	-80.00%
Licenses & Permits	8,161	10,000	10,000	10,000	0.00%
Intergovernmental	2,887,690	586,290	1,628,290	2,598,000	343.13%
Charges for Service	1,217,003	760,600	1,010,600	911,600	19.85%
Interest	(4,510)	42,850	56,698	56,600	32.09%
Miscellaneous Revenue	96,779	302,000	102,000	2,000	-99.34%
Total Revenues	6,864,001	4,154,740	5,267,466	6,295,200	51.52%
Expenditures:					
Current					
Environment & Econ Dev	69,395	40,500	111,257	35,450	-12.47%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	40,749	50,000	2,000	2,000	-96.00%
Police	753	-	-	-	0.00%
Parks & Recreation	21,481	35,000	15,000	150,000	328.57%
Public Works	43,436	9,100	14,650	9,100	0.00%
Total Current Expenditures	175,814	134,600	142,907	196,550	46.03%
Debt Service					
TIF Developer Payments	82,876	93,000	105,018	106,000	13.98%
Interest and Other Charges	161,366	320,000	187,900	348,000	8.75%
Total Debt Service	244,242	413,000	292,918	454,000	9.93%
Capital Outlay					
Administration	-	45,000	45,000	-	-100.00%
Economic Development	1,893	-	167,454	-	0.00%
Fire	164,734	630,000	630,000	97,400	-84.54%
Parks and Recreation	886,757	325,000	200,000	2,160,000	564.62%
Police	140,802	226,800	447,000	220,000	-3.00%
Public Works	2,382,799	6,115,000	6,115,000	9,955,000	62.80%
Total Capital Outlay	3,576,985	7,341,800	7,604,454	12,432,400	69.34%
Total Expenditures	3,997,041	7,889,400	8,040,279	13,082,950	65.83%
Excess of Revenues Over (Under) Expenditures	2,866,960	(3,734,660)	(2,772,813)	(6,787,750)	81.75%
Other Financing Sources (Uses)					
Transfers In	4,668,007	1,622,978	5,129,040	11,332,000	598.22%
Transfers Out	(1,586,563)	(2,119,755)	(2,194,006)	(2,069,187)	-2.39%
Issuance of Debt	-	3,919,022	630,000	-	N/A
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	47,361	-	99,270	-	0.00%
Total Other Financing Sources (Uses)	3,128,805	3,422,245	3,664,304	9,262,813	170.66%
Net Change in Fund Balance	5,995,765	(312,415)	891,490	2,475,063	
Fund Balances:					
Beginning of Year	(4,036,319)	1,959,446	1,959,446	2,850,936	
End of Year	\$ 1,959,446	\$ 1,647,031	\$ 2,850,936	\$ 5,325,999	

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Maplewood



2018 Capital Projects Budget Summary Building Replacement Fund (401)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 49,452	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	1,701	2,000	2,000	1,500	-25.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	51,153	2,000	2,000	1,500	-25.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Executive	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	511	-	-	-	0.00%
Total Current Expenditures	511	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	511	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	50,642	2,000	2,000	1,500	-25.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	(130,000)	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	(130,000)	-	0.00%
Net Change in Fund Balance	50,642	2,000	(128,000)	1,500	
Fund Balances:					
Beginning of Year	174,617	225,259	225,259	97,259	
End of Year	\$ 225,259	\$ 227,259	\$ 97,259	\$ 98,759	



2018 Capital Projects Budget Summary Park Development Fund (403)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 10	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	125,000	0.00%
Charges for Service	710,240	250,000	500,000	400,000	60.00%
Interest	9,098	10,000	10,000	10,000	0.00%
Miscellaneous Revenue	18,478	2,000	2,000	2,000	0.00%
Total Revenues	737,826	262,000	512,000	537,000	104.96%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Executive	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	16,021	35,000	15,000	50,000	42.86%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	16,021	35,000	15,000	50,000	42.86%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	66,956	325,000	200,000	2,160,000	564.62%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	66,956	325,000	200,000	2,160,000	564.62%
Total Expenditures	82,977	360,000	215,000	2,210,000	513.89%
Excess of Revenues Over (Under) Expenditures	654,849	(98,000)	297,000	(1,673,000)	1607.14%
Other Financing Sources (Uses)					
Transfers In	-	5,000	-	1,700,000	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	5,000	-	1,700,000	0.00%
Net Change in Fund Balance	654,849	(93,000)	297,000	27,000	
Fund Balances:					
Beginning of Year	595,606	1,250,455	1,250,455	1,547,455	
End of Year	\$ 1,250,455	\$ 1,157,455	\$ 1,547,455	\$ 1,574,455	



2018 Capital Projects Budget Summary Trash Cart Replacement Fund (404)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	460	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	79,803	79,000	79,000	80,000	1.27%
Interest	426	-	300	200	N/A
Miscellaneous Revenue	3,281	-	-	-	0.00%
Total Revenues	83,970	79,000	79,300	80,200	1.52%
Expenditures:					
Current					
Environment & Econ Dev	27,039	15,000	20,000	20,000	33.33%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	27,039	15,000	20,000	20,000	33.33%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	27,039	15,000	20,000	20,000	33.33%
Excess of Revenues Over (Under) Expenditures	56,931	64,000	59,300	60,200	-5.94%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(73,710)	(72,350)	(72,350)	(70,980)	-1.89%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(73,710)	(72,350)	(72,350)	(70,980)	-1.89%
Net Change in Fund Balance	(16,779)	(8,350)	(13,050)	(10,780)	
Fund Balances:					
Beginning of Year	46,638	29,859	29,859	16,809	
End of Year	\$ 29,859	\$ 21,509	\$ 16,809	\$ 6,029	



2018 Capital Projects Budget Summary Capital Improvement Fund (405)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 289,034	\$ 125,000	\$ 125,000	\$ 180,000	44.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	128,290	128,290	128,290	-	-100.00%
Charges for Service	-	-	-	-	0.00%
Interest	8,812	3,500	6,000	1,000	-71.43%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	426,136	256,790	259,290	181,000	-29.51%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	5,460	-	-	100,000	N/A
Public Works	2,998	-	-	-	0.00%
Total Current Expenditures	8,458	-	-	100,000	N/A
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	45,000	45,000	-	-100.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	40,000	N/A
Parks and Recreation	819,801	-	-	-	0.00%
Police	-	76,800	297,000	40,000	-47.92%
Public Works	-	1,000,000	1,000,000	-	-100.00%
Total Capital Outlay	819,801	1,121,800	1,342,000	80,000	-92.87%
Total Expenditures	828,259	1,121,800	1,342,000	180,000	-83.95%
Excess of Revenues Over (Under) Expenditures	(402,123)	(865,010)	(1,082,710)	1,000	-100.12%
Other Financing Sources (Uses)					
Transfers In	1,815,000	-	220,000	-	0.00%
Transfers Out	(250,000)	(250,000)	(250,000)	-	-100.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	1,565,000	(250,000)	(30,000)	-	-100.00%
Net Change in Fund Balance	1,162,877	(1,115,010)	(1,112,710)	1,000	
Fund Balances:					
Beginning of Year	113,579	1,276,456	1,276,456	163,746	
End of Year	\$ 1,276,456	\$ 161,446	\$ 163,746	\$ 164,746	



2018 Capital Projects Budget Summary Police Vehicles & Equipment Fund (406)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 296,831	\$ 150,000	\$ 150,000	\$ 180,000	20.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	(1,860)	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	294,971	150,000	150,000	180,000	20.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	418	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	418	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	140,802	150,000	150,000	180,000	20.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	140,802	150,000	150,000	180,000	20.00%
Total Expenditures	141,220	150,000	150,000	180,000	20.00%
Excess of Revenues Over (Under) Expenditures	153,751	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	25,820	-	-	-	0.00%
Total Other Financing Sources (Uses)	25,820	-	-	-	0.00%
Net Change in Fund Balance	179,571	-	-	-	
Fund Balances:					
Beginning of Year	(141,853)	37,718	37,718	37,718	
End of Year	\$ 37,718	\$ 37,718	\$ 37,718	\$ 37,718	



2018 Capital Projects Budget Summary Water Area Charge St. Paul Fund (407)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 189	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	415,285	420,000	420,000	420,000	0.00%
Interest	9,327	10,000	10,000	10,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	424,801	430,000	430,000	430,000	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	34,792	7,500	10,000	7,500	0.00%
Total Current Expenditures	34,792	7,500	10,000	7,500	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	35,152	-	-	-	0.00%
Total Capital Outlay	35,152	-	-	-	0.00%
Total Expenditures	69,944	7,500	10,000	7,500	0.00%
Excess of Revenues Over (Under) Expenditures	354,857	422,500	420,000	422,500	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(239,590)	(150,970)	(150,970)	(347,720)	130.32%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(239,590)	(150,970)	(150,970)	(347,720)	130.32%
Net Change in Fund Balance	115,267	271,530	269,030	74,780	
Fund Balances:					
Beginning of Year	865,484	980,751	980,751	1,249,781	
End of Year	\$ 980,751	\$ 1,252,281	\$ 1,249,781	\$ 1,324,561	



2018 Capital Projects Budget Summary Water Area Charge North St. Paul Fund (408)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	11,675	11,600	11,600	11,600	0.00%
Interest	(135)	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	11,540	11,600	11,600	11,600	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	1,470	1,600	1,550	1,600	0.00%
Total Current Expenditures	1,470	1,600	1,550	1,600	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	1,470	1,600	1,550	1,600	0.00%
Excess of Revenues Over (Under) Expenditures	10,070	10,000	10,050	10,000	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	10,070	10,000	10,050	10,000	
Fund Balances:					
Beginning of Year	(16,105)	(6,035)	(6,035)	4,015	
End of Year	\$ (6,035)	\$ 3,965	\$ 4,015	\$ 14,015	



2018 Capital Projects Budget Summary Right of Way Fund (409)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	8,161	10,000	10,000	10,000	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	245	400	300	400	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	8,406	10,400	10,300	10,400	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	71	-	100	-	0.00%
Total Current Expenditures	71	-	100	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	71	-	100	-	0.00%
Excess of Revenues Over (Under) Expenditures	8,335	10,400	10,200	10,400	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	8,335	10,400	10,200	10,400	
Fund Balances:					
Beginning of Year	23,888	32,223	32,223	42,423	
End of Year	\$ 32,223	\$ 42,623	\$ 42,423	\$ 52,823	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-1 Fund (413)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	176,313	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	73	-	51	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	176,386	-	51	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	2,331	4,950	-	-	-100.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,331	4,950	-	-	-100.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	2,331	4,950	-	-	-100.00%
Excess of Revenues Over (Under) Expenditures	174,055	(4,950)	51	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(145,110)	(12,000)	(36,499)	-	-100.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(145,110)	(12,000)	(36,499)	-	-100.00%
Net Change in Fund Balance	28,945	(16,950)	(36,448)	-	
Fund Balances:					
Beginning of Year	7,503	36,448	36,448	-	
End of Year	\$ 36,448	\$ 19,498	\$ -	\$ -	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-2 Fund (414)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	214,612	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	907	-	137	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	215,519	-	137	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	2,996	4,950	71,097	-	-100.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,996	4,950	71,097	-	-100.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	2,996	4,950	71,097	-	-100.00%
Excess of Revenues Over (Under) Expenditures	212,523	(4,950)	(70,960)	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(183,960)	-	(63,470)	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(183,960)	-	(63,470)	-	0.00%
Net Change in Fund Balance	28,563	(4,950)	(134,430)	-	
Fund Balances:					
Beginning of Year	105,867	134,430	134,430	-	
End of Year	\$ 134,430	\$ 129,480	\$ -	\$ -	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-3 Fund (415)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	62,148	60,000	60,000	60,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	273	400	200	200	-50.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	62,421	60,400	60,200	60,200	-0.33%
Expenditures:					
Current					
Environment & Econ Dev	1,164	2,150	2,150	2,500	16.28%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,164	2,150	2,150	2,500	16.28%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	1,164	2,150	2,150	2,500	16.28%
Excess of Revenues Over (Under) Expenditures	61,257	58,250	58,050	57,700	-0.94%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(53,050)	(55,980)	(8,117)	(55,980)	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(53,050)	(55,980)	(8,117)	(55,980)	0.00%
Net Change in Fund Balance	8,207	2,270	49,933	1,720	
Fund Balances:					
Beginning of Year	32,064	40,271	40,271	90,204	
End of Year	\$ 40,271	\$ 42,541	\$ 90,204	\$ 91,924	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-4 Fund (416)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	59,336	60,000	60,000	60,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	4	500	300	500	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	59,340	60,500	60,300	60,500	0.00%
Expenditures:					
Current					
Environment & Econ Dev	403	450	450	450	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	403	450	450	450	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	403	450	450	450	0.00%
Excess of Revenues Over (Under) Expenditures	58,937	60,050	59,850	60,050	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(14,009)	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(14,009)	0.00%
Net Change in Fund Balance	58,937	60,050	59,850	46,041	
Fund Balances:					
Beginning of Year	2,501	61,438	61,438	121,288	
End of Year	\$ 61,438	\$ 121,488	\$ 121,288	\$ 167,329	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-5 Fund (417)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	48,493	45,000	45,000	46,000	2.22%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2	100	200	200	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	48,495	45,100	45,200	46,200	2.44%
Expenditures:					
Current					
Environment & Econ Dev	400	450	450	450	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	400	450	450	450	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	400	450	450	450	0.00%
Excess of Revenues Over (Under) Expenditures	48,095	44,650	44,750	45,750	2.46%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(11,405)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(11,405)	N/A
Net Change in Fund Balance	48,095	44,650	44,750	34,345	
Fund Balances:					
Beginning of Year	1,996	50,091	50,091	94,841	
End of Year	\$ 50,091	\$ 94,741	\$ 94,841	\$ 129,186	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-6 Fund (418)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	119,986	115,000	115,000	116,000	0.87%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	11	200	500	500	150.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	119,997	115,200	115,500	116,500	1.13%
Expenditures:					
Current					
Environment & Econ Dev	418	450	450	450	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	418	450	450	450	0.00%
Debt Service					0.00%
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	418	450	450	450	0.00%
Excess of Revenues Over (Under) Expenditures	119,579	114,750	115,050	116,050	1.13%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(64,387)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(64,387)	N/A
Net Change in Fund Balance	119,579	114,750	115,050	51,663	
Fund Balances:					
Beginning of Year	5,249	124,828	124,828	239,878	
End of Year	\$ 124,828	\$ 239,578	\$ 239,878	\$ 291,541	



2018 Capital Projects Budget Summary Fire Truck Replacement Fund (424)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 59,192	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	6,143	7,000	7,000	7,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	65,335	67,000	67,000	67,000	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	1,717	-	2,000	2,000	N/A
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,717	-	2,000	2,000	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	41,097	630,000	630,000	57,400	-90.89%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	41,097	630,000	630,000	57,400	-90.89%
Total Expenditures	42,814	630,000	632,000	59,400	-90.57%
Excess of Revenues Over (Under) Expenditures	22,521	(563,000)	(565,000)	7,600	-101.35%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	(93,882)	(93,882)	0.00%
Issuance of Debt	-	630,000	630,000	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	20,436	-	-	-	0.00%
Total Other Financing Sources (Uses)	20,436	630,000	536,118	(93,882)	0.00%
Net Change in Fund Balance	42,957	67,000	(28,882)	(86,282)	
Fund Balances:					
Beginning of Year	626,026	668,983	668,983	640,101	
End of Year	\$ 668,983	\$ 735,983	\$ 640,101	\$ 553,818	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-7 Fund (428)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	21,999	23,000	23,000	24,000	4.35%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	-	100	100	100	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	21,999	23,100	23,100	24,100	4.33%
Expenditures:					
Current					
Environment & Econ Dev	613	500	1,000	1,000	100.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	613	500	1,000	1,000	100.00%
Debt Service					
TIF Developer Payments	10,340	21,000	20,680	21,000	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	10,340	21,000	20,680	21,000	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	10,953	21,500	21,680	22,000	2.33%
Excess of Revenues Over (Under) Expenditures	11,046	1,600	1,420	2,100	31.25%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	11,046	1,600	1,420	2,100	
Fund Balances:					
Beginning of Year	1,369	12,415	12,415	13,835	
End of Year	\$ 12,415	\$ 14,015	\$ 13,835	\$ 15,935	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-8 Fund (429)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	80,595	78,000	85,000	85,000	8.97%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	572	800	600	600	-25.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	81,167	78,800	85,600	85,600	8.63%
Expenditures:					
Current					
Environment & Econ Dev	1,405	1,600	1,600	1,600	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,405	1,600	1,600	1,600	0.00%
Debt Service					
TIF Developer Payments	72,536	72,000	84,338	85,000	18.06%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	72,536	72,000	84,338	85,000	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	73,941	73,600	85,938	86,600	17.66%
Excess of Revenues Over (Under) Expenditures	7,226	5,200	(338)	(1,000)	-119.23%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	7,226	5,200	(338)	(1,000)	
Fund Balances:					
Beginning of Year	49,457	56,683	56,683	56,345	
End of Year	\$ 56,683	\$ 61,883	\$ 56,345	\$ 55,345	



2018 Capital Projects Budget Summary Redevelopment Fund (430)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 24,637	\$ -	\$ 2,627	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	1,354	-	500	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	25,991	-	3,127	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	394	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	394	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Economic Development	-	-	167,454	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	167,454	-	0.00%
Total Expenditures	394	-	167,454	-	0.00%
Excess of Revenues Over (Under) Expenditures	25,597	-	(164,327)	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	25,597	-	(164,327)	-	
Fund Balances:					
Beginning of Year	138,730	164,327	164,327	(0)	
End of Year	\$ 164,327	\$ 164,327	\$ (0)	\$ (0)	



2018 Capital Projects Budget Summary Legacy Village Tax Abatement Fund (431)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	4,111	1,000	146	-	-100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	4,111	1,000	146	-	-100.00%
Expenditures:					
Current					
Environment & Econ Dev	1,063	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,063	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	1,063	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	3,048	1,000	146	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(472,663)	(198,700)	-	-	-100.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(472,663)	(198,700)	-	-	0.00%
Net Change in Fund Balance	(469,615)	(197,700)	146	-	
Fund Balances:					
Beginning of Year	469,469	(146)	(146)	-	
End of Year	\$ (146)	\$ (197,846)	\$ -	\$ -	



2018 Capital Projects Budget Summary Fire Station 3M Fund (432)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	11,148	1,000	10,000	12,000	1100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	11,148	1,000	10,000	12,000	1100.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	3,080	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	3,080	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	3,080	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	8,068	1,000	10,000	12,000	1100.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	1,105	-	99,270	-	0.00%
Total Other Financing Sources (Uses)	1,105	-	99,270	-	0.00%
Net Change in Fund Balance	9,173	1,000	109,270	12,000	
Fund Balances:					
Beginning of Year	1,135,626	1,144,799	1,144,799	1,254,069	
End of Year	\$ 1,144,799	\$ 1,145,799	\$ 1,254,069	\$ 1,266,069	



2018 Capital Projects Budget Summary Legacy Village Development Fund (433)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	108	-	100	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	108	-	100	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	30	-	5,110	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	30	-	5,110	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	30	-	5,110	-	0.00%
Excess of Revenues Over (Under) Expenditures	78	-	(5,010)	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	78	-	(5,010)	-	
Fund Balances:					
Beginning of Year	4,932	5,010	5,010	-	
End of Year	\$ 5,010	\$ 5,010	\$ -	\$ -	



2018 Capital Projects Budget Summary Fire Training Facility Fund (440)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	465,000	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	(6,496)	-	-	-	0.00%
Miscellaneous Revenue	67,940	200,000	-	-	N/A
Total Revenues	526,444	200,000	-	-	N/A
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	35,952	50,000	-	-	N/A
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	35,952	50,000	-	-	N/A
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Citizen Services	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	123,637	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	123,637	-	-	-	0.00%
Total Expenditures	159,589	50,000	-	-	N/A
Excess of Revenues Over (Under) Expenditures	366,855	150,000	-	-	N/A
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	(41,963)	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	(41,963)	-	0.00%
Net Change in Fund Balance	366,855	150,000	(41,963)	-	
Fund Balances:					
Beginning of Year	(810,499)	(443,644)	(443,644)	(485,607)	
End of Year	\$(443,644)	\$(293,644)	\$(485,607)	\$(485,607)	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-10 Fund (441)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	179,301	180,000	188,000	188,000	4.44%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	205	800	200	300	-62.50%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	179,506	180,800	188,200	188,300	4.15%
Expenditures:					
Current					
Environment & Econ Dev	2,357	4,000	3,000	3,000	-25.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,357	4,000	3,000	3,000	-25.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	161,366	160,000	187,900	188,000	0.00%
Total Debt Service	161,366	160,000	187,900	188,000	0.00%
Capital Outlay					
Citizen Services	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	163,723	164,000	190,900	191,000	16.46%
Excess of Revenues Over (Under) Expenditures	15,783	16,800	(2,700)	(2,700)	-116.07%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	15,783	16,800	(2,700)	(2,700)	
Fund Balances:					
Beginning of Year	(5,982)	9,801	9,801	7,101	
End of Year	\$ 9,801	\$ 26,601	\$ 7,101	\$ 4,401	



2018 Capital Projects Budget Summary Police Department Expansion Fund (442)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 97	\$ -	\$ 200	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	(19)	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	78	-	200	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	335	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	335	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Citizen Services	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	335	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	(257)	-	200	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	2,040	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	2,040	-	0.00%
Net Change in Fund Balance	(257)	-	2,240	-	
Fund Balances:					
Beginning of Year	(1,983)	(2,240)	(2,240)	-	
End of Year	\$(2,240)	\$(2,240)	\$ -	\$ -	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-11 Fund (443)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	20,000	36,000	36,000	80.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	(2,118)	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	(2,118)	20,000	36,000	36,000	80.00%
Expenditures:					
Current					
Environment & Econ Dev	409	500	450	500	0.00%
Administration	-	-	-	-	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	409	500	450	500	N/A
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Citizen Services	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	409	500	450	500	N/A
Excess of Revenues Over (Under) Expenditures	(2,527)	19,500	35,550	35,500	82.05%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	0.00%
Net Change in Fund Balance	(2,527)	19,500	35,550	35,500	
Fund Balances:					
Beginning of Year	(216,148)	(218,675)	(218,675)	(183,125)	
End of Year	\$ (218,675)	\$ (199,175)	\$ (183,125)	\$ (147,625)	



2018 Capital Projects Budget Summary 11-19 Storm Cleanup Fund (444)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ 51	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	1,331	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	1,331	-	51	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	353	-	-	-	0.00%
Total Current Expenditures	353	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Citizen Services	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	353	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	978	-	51	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(131,645)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(131,645)	-	-	-	0.00%
Net Change in Fund Balance	(130,667)	-	51	-	
Fund Balances:					
Beginning of Year	130,616	(51)	(51)	-	
End of Year	\$ (51)	\$ (51)	\$ -	\$ -	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-12 Fund (448)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	492,904	800,000	1,000,000	1,000,000	25.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	(871)	4,000	5,000	10,000	150.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	492,033	804,000	1,005,000	1,010,000	25.62%
Expenditures:					
Current					
Environment & Econ Dev	27,838	5,000	5,000	5,000	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	27,838	5,000	5,000	5,000	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	160,000	-	160,000	0.00%
Total Debt Service	-	160,000	-	160,000	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	27,838	165,000	5,000	165,000	0.00%
Excess of Revenues Over (Under) Expenditures	464,195	639,000	1,000,000	845,000	32.24%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(54,377)	(54,377)	(62,501)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(54,377)	(54,377)	(62,501)	N/A
Net Change in Fund Balance	464,195	584,623	945,623	782,499	
Fund Balances:					
Beginning of Year	(62,345)	401,850	401,850	1,347,473	
End of Year	\$ 401,850	\$ 986,473	\$ 1,347,473	\$ 2,129,972	



2018 Capital Projects Budget Summary Tax Increment Financing District 1-13 Fund (449)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	145,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	27	50	50	100	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	27	50	50	145,100	290100.00%
Expenditures:					
Current					
Environment & Econ Dev	535	500	500	500	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	535	500	500	500	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	1,893	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	1,893	-	-	-	0.00%
Total Expenditures	2,428	500	500	500	N/A
Excess of Revenues Over (Under) Expenditures	(2,401)	(450)	(450)	144,600	-32233.33%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(140,891)	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(140,891)	0.00%
Net Change in Fund Balance	(2,401)	(450)	(450)	3,709	
Fund Balances:					
Beginning of Year	3,453	1,052	1,052	602	
End of Year	\$ 1,052	\$ 602	\$ 602	\$ 4,311	



2018 Capital Projects Budget Summary Wicklenders Pond Dredging Fund (450)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	373	-	14	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	373	-	14	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	100	-	-	-	0.00%
Total Current Expenditures	100	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	100	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	273	-	14	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(36,835)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(36,835)	-	-	-	0.00%
Net Change in Fund Balance	(36,562)	-	14	-	
Fund Balances:					
Beginning of Year	36,548	(14)	(14)	-	
End of Year	\$ (14)	\$ (14)	\$ -	\$ -	



2018 Capital Projects Budget Summary Street Revitalization Fund (499)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	458,133	487,000	460,000	487,000	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	419	1,000	3,000	2,000	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	458,552	488,000	463,000	489,000	0.20%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	232	-	-	-	0.00%
Total Current Expenditures	232	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	232	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	458,320	488,000	463,000	489,000	0.20%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(492,378)	(492,378)	(457,432)	-7.10%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(492,378)	(492,378)	(457,432)	-7.10%
Net Change in Fund Balance	458,320	(4,378)	(29,378)	31,568	
Fund Balances:					
Beginning of Year	33,635	491,955	491,955	462,577	
End of Year	\$ 491,955	\$ 487,577	\$ 462,577	\$ 494,145	



2018 Capital Projects Budget Summary Public Improvement Projects Fund (500's)

	Actual 2016	Original Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	25,156	250,000	50,000	50,000	-80.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	2,294,400	458,000	1,500,000	2,473,000	439.96%
Charges for Service	-	-	-	-	0.00%
Interest	(49,681)	-	-	-	0.00%
Miscellaneous Revenue	7,080	100,000	100,000	-	-100.00%
Total Revenues	2,276,955	808,000	1,650,000	2,523,000	212.25%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	2,909	-	3,000	-	0.00%
Total Current Expenditures	2,909	-	3,000	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	-	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	2,347,647	5,115,000	5,115,000	9,955,000	N/A
Total Capital Outlay	2,347,647	5,115,000	5,115,000	9,955,000	0.00%
Total Expenditures	2,350,556	5,115,000	5,118,000	9,955,000	N/A
Excess of Revenues Over (Under) Expenditures	(73,601)	(4,307,000)	(3,468,000)	(7,432,000)	72.56%
Other Financing Sources (Uses)					
Transfers In	2,853,007	1,617,978	4,907,000	9,632,000	495.31%
Transfers Out	-	(833,000)	(800,000)	(750,000)	-9.96%
Issuance of Debt	-	3,289,022	-	-	-100.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	2,853,007	4,074,000	4,107,000	8,882,000	118.02%
Net Change in Fund Balance	2,779,406	(233,000)	639,000	1,450,000	
Fund Balances:					
Beginning of Year	(7,386,257)	(4,606,851)	(4,606,851)	(3,967,851)	
End of Year	\$(4,606,851)	\$(4,839,851)	\$(3,967,851)	\$(2,517,851)	

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Maplewood



City of Maplewood 2018 Budget Summary Total Enterprise Funds

Date of Adoption: December 11, 2017

Enterprise Funds

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 11,887,248	\$ 10,600,000	\$ 10,750,000	\$ 10,905,000	2.9%
Commodity Sales	47,926	-	-	-	0.0%
Rental Revenues	153,253	-	-	-	0.0%
Franchise Taxes	496,562	478,000	490,000	490,000	2.5%
Miscellaneous Revenue	42,666	14,000	26,200	25,000	78.6%
Total Operating Revenues	<u>12,627,655</u>	<u>11,092,000</u>	<u>11,266,200</u>	<u>11,420,000</u>	<u>3.0%</u>
Operating Expenses:					
Wages and Benefits	3,999,782	3,341,650	3,312,610	3,781,240	13.2%
Materials and Supplies	299,165	212,450	182,450	241,550	13.7%
Professional Services	5,883,468	5,615,420	5,060,210	5,499,610	-2.1%
Depreciation	1,329,915	1,039,860	1,339,690	1,039,500	0.0%
Administrative Charges	812,970	593,720	593,720	-	-100.0%
Total Operating Expenses	<u>12,325,300</u>	<u>10,803,100</u>	<u>10,488,680</u>	<u>10,561,900</u>	<u>-2.2%</u>
Operating Income (Loss)	<u>302,355</u>	<u>288,900</u>	<u>777,520</u>	<u>858,100</u>	<u>197.0%</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	245,678	210,000	220,000	220,000	4.8%
Investment Income	40,378	48,000	53,600	54,000	12.5%
Property Taxes	799,409	800,000	806,000	500,000	-37.5%
Other Nonoperating Expense	(15,319)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	(5,026)	-	2,500	-	0.0%
Total Nonoperating Revenue (Expense)	<u>1,065,120</u>	<u>1,058,000</u>	<u>1,082,100</u>	<u>774,000</u>	<u>-26.8%</u>
Income (Loss) Before Operating Transfers	<u>1,367,475</u>	<u>1,346,900</u>	<u>1,859,620</u>	<u>1,632,100</u>	<u>21.2%</u>
Capital Contributions	-	-	-	2,309,600	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	<u>(880,930)</u>	<u>(2,002,180)</u>	<u>(2,002,180)</u>	<u>(3,632,467)</u>	<u>81.4%</u>
Change in Net Position	<u>486,545</u>	<u>(655,280)</u>	<u>(142,560)</u>	<u>309,233</u>	<u>-147.2%</u>
Net Position					
Beginning of Year	<u>49,583,442</u>	<u>50,069,987</u>	<u>50,069,987</u>	<u>49,927,427</u>	
End of Year	<u>\$ 50,069,987</u>	<u>\$ 49,414,707</u>	<u>\$ 49,927,427</u>	<u>\$ 50,236,660</u>	



City of Maplewood

2018 Enterprise Budget Summary

Ambulance Fund

Responsible Department: Public Safety

Ambulance Fund (606)

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 2,545,005	\$ 2,500,000	\$ 2,550,000	\$ 2,550,000	2.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	407	-	-	-	0.0%
Total Operating Revenues	<u>2,545,412</u>	<u>2,500,000</u>	<u>2,550,000</u>	<u>2,550,000</u>	<u>2.0%</u>
Operating Expenses:					
Wages and Benefits	1,749,158	1,789,040	1,760,000	2,030,740	13.5%
Materials and Supplies	102,713	145,500	127,500	145,500	0.0%
Professional Services	431,521	509,530	450,000	521,070	2.3%
Depreciation	54,364	73,170	73,000	73,000	-0.2%
Administrative Charges	223,750	-	-	-	0.0%
Total Operating Expenses	<u>2,561,506</u>	<u>2,517,240</u>	<u>2,410,500</u>	<u>2,770,310</u>	<u>10.1%</u>
Operating Income (Loss)	<u>(16,094)</u>	<u>(17,240)</u>	<u>139,500</u>	<u>(220,310)</u>	<u>1177.9%</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	140,607	130,000	140,000	140,000	7.7%
Investment Income	(8,428)	-	-	-	0.0%
Property Taxes	305,779	300,000	306,000	300,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	(6,435)	-	2,500	-	0.0%
Total Nonoperating Revenue (Expense)	<u>431,523</u>	<u>430,000</u>	<u>448,500</u>	<u>440,000</u>	<u>2.3%</u>
Income (Loss) Before Operating Transfers	<u>415,429</u>	<u>412,760</u>	<u>588,000</u>	<u>219,690</u>	<u>-46.8%</u>
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	<u>415,429</u>	<u>412,760</u>	<u>588,000</u>	<u>219,690</u>	<u>-46.8%</u>
Net Position:					
Beginning of Year	<u>509,926</u>	<u>925,355</u>	<u>925,355</u>	<u>1,513,355</u>	
End of Year	<u>\$ 925,355</u>	<u>\$ 1,338,115</u>	<u>\$ 1,513,355</u>	<u>\$ 1,733,045</u>	



City of Maplewood

2018 Enterprise Budget Summary

Community Center Fund

Responsible Department: Parks and Recreation

Community Center Fund (602)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 1,241,854	\$ -	\$ -	-	0.0%
Commodity Sales	47,926	-	-	-	0.0%
Rental Revenues	153,253	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	1,817	-	1,200	-	0.0%
Total Operating Revenues	1,444,850	-	1,200	-	0.0%
Operating Expenses:					
Wages and Benefits	786,772	-	-	-	0.0%
Materials and Supplies	130,539	-	-	-	0.0%
Professional Services	883,045	500,000	-	200,000	-60.0%
Depreciation	309,608	-	300,000	-	0.0%
Administrative Charges	-	-	-	-	0.0%
Total Operating Expenses	2,109,964	500,000	300,000	200,000	-60.0%
Operating Income (Loss)	(665,114)	(500,000)	(298,800)	(200,000)	-60.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	1,997	-	-	-	0.0%
Investment Income	(1,868)	-	600	-	0.0%
Property Taxes	493,775	500,000	500,000	200,000	-60.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	1,204	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	495,108	500,000	500,600	200,000	-60.0%
Income (Loss) Before Operating Transfers	(170,006)	-	201,800	-	0.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(170,006)	-	201,800	-	0.0%
Net Position					
Beginning of Year	<u>7,523,992</u>	<u>7,353,986</u>	<u>7,353,986</u>	<u>7,555,786</u>	
End of Year	<u>\$ 7,353,986</u>	<u>\$ 7,353,986</u>	<u>\$ 7,555,786</u>	<u>\$ 7,555,786</u>	



City of Maplewood

2018 Enterprise Budget Summary

Environmental Utility Fund

Responsible Department: Public Works

Environmental Utility Fund (604)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 2,606,420	\$ 2,500,000	\$ 2,600,000	\$ 2,625,000	5.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	2,606,420	2,500,000	2,600,000	2,625,000	5.0%
Operating Expenses:					
Wages and Benefits	787,647	867,760	867,760	939,270	8.2%
Materials and Supplies	39,294	34,350	34,350	51,450	49.8%
Professional Services	347,792	358,500	358,500	404,310	12.8%
Depreciation	573,523	573,520	573,520	573,500	0.0%
Administrative Charges	162,310	165,650	165,650	-	-100.0%
Total Operating Expenses	1,910,566	1,999,780	1,999,780	1,968,530	-1.6%
Operating Income (Loss)	695,854	500,220	600,220	656,470	31.2%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	2,276	-	-	-	0.0%
Investment Income	6,758	5,000	5,000	6,000	20.0%
Property Taxes	(145)	-	-	-	0.0%
Other Nonoperating Expense	(2,193)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	205	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	6,901	5,000	5,000	6,000	20.0%
Income (Loss) Before Operating Transfers	702,755	505,220	605,220	662,470	31.1%
Capital Contributions	-	-	-	1,706,500	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(561,587)	(1,113,340)	(1,113,340)	(2,250,890)	102.2%
Change in Net Position	141,168	(608,120)	(508,120)	118,080	-119.4%
Net Position					
Beginning of Year	24,739,265	24,880,433	24,880,433	24,372,313	
End of Year	\$ 24,880,433	\$ 24,272,313	\$ 24,372,313	\$ 24,490,393	



City of Maplewood

2018 Enterprise Budget Summary

Recycling Fund

Responsible Department: EEDD

Recycling Fund (605)

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 609,817	\$ 600,000	\$ 600,000	\$ 630,000	5.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	35	-	-	-	0.0%
Total Operating Revenues	<u>609,852</u>	<u>600,000</u>	<u>600,000</u>	<u>630,000</u>	<u>5.0%</u>
Operating Expenses:					
Wages and Benefits	90,105	73,790	73,790	107,330	45.5%
Materials and Supplies	2,635	1,500	1,500	1,500	0.0%
Professional Services	595,458	571,860	571,860	631,800	10.5%
Depreciation	-	-	-	-	0.0%
Administrative Charges	52,500	54,130	54,130	-	-100.0%
Total Operating Expenses	<u>740,698</u>	<u>701,280</u>	<u>701,280</u>	<u>740,630</u>	<u>5.6%</u>
Operating Income (Loss)	<u>(130,846)</u>	<u>(101,280)</u>	<u>(101,280)</u>	<u>(110,630)</u>	<u>9.2%</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	99,105	80,000	80,000	80,000	0.0%
Investment Income	3,313	3,000	3,000	3,000	0.0%
Property Taxes	-	-	-	-	
Other Nonoperating Expense	(890)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	<u>101,528</u>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>	<u>0.0%</u>
Income (Loss) Before Operating Transfers	<u>(29,318)</u>	<u>(18,280)</u>	<u>(18,280)</u>	<u>(27,630)</u>	<u>51.1%</u>
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	(54,000)	(54,000)	(53,000)	0.0%
Change in Net Position	<u>(29,318)</u>	<u>(72,280)</u>	<u>(72,280)</u>	<u>(80,630)</u>	<u>11.6%</u>
Net Position					
Beginning of Year	<u>363,999</u>	<u>334,681</u>	<u>334,681</u>	<u>262,401</u>	
End of Year	<u>\$ 334,681</u>	<u>\$ 262,401</u>	<u>\$ 262,401</u>	<u>\$ 181,771</u>	



City of Maplewood

2018 Enterprise Budget Summary

Sanitary Sewer Fund

Responsible Department: Public Works

Sanitary Sewer Fund (601)

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 4,884,152	\$ 5,000,000	\$ 5,000,000	\$ 5,100,000	2.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	40,407	14,000	25,000	25,000	78.6%
Total Operating Revenues	<u>4,924,559</u>	<u>5,014,000</u>	<u>5,025,000</u>	<u>5,125,000</u>	<u>2.2%</u>
Operating Expenses:					
Wages and Benefits	586,100	611,060	611,060	703,900	15.2%
Materials and Supplies	21,261	16,100	16,100	29,100	80.7%
Professional Services	3,308,897	3,469,850	3,469,850	3,520,730	1.5%
Depreciation	392,420	393,170	393,170	393,000	0.0%
Administrative Charges	355,510	373,940	373,940	-	-100.0%
Total Operating Expenses	<u>4,664,188</u>	<u>4,864,120</u>	<u>4,864,120</u>	<u>4,646,730</u>	<u>-4.5%</u>
Operating Income (Loss)	<u>260,371</u>	<u>149,880</u>	<u>160,880</u>	<u>478,270</u>	<u>219.1%</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	1,693	-	-	-	0.0%
Investment Income	43,496	40,000	45,000	45,000	12.5%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	(12,236)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	<u>32,953</u>	<u>40,000</u>	<u>45,000</u>	<u>45,000</u>	<u>12.5%</u>
Income (Loss) Before Operating Transfers	<u>293,324</u>	<u>189,880</u>	<u>205,880</u>	<u>523,270</u>	<u>175.6%</u>
Capital Contributions	-	-	-	603,100	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	<u>(319,343)</u>	<u>(834,840)</u>	<u>(834,840)</u>	<u>(1,328,577)</u>	<u>59.1%</u>
Change in Net Position	<u>(26,019)</u>	<u>(644,960)</u>	<u>(628,960)</u>	<u>(202,207)</u>	<u>-68.6%</u>
Net Position					
Beginning of Year	<u>16,652,353</u>	<u>16,626,334</u>	<u>16,626,334</u>	<u>15,997,374</u>	
End of Year	<u>\$ 16,626,334</u>	<u>\$ 15,981,374</u>	<u>\$ 15,997,374</u>	<u>\$ 15,795,167</u>	



City of Maplewood

2018 Enterprise Budget Summary

Street Light Fund

Responsible Department: Public Works

Street Light Utility Fund (607)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ -	\$ -	\$ -	\$ -	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	496,562	478,000	490,000	490,000	2.5%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	496,562	478,000	490,000	490,000	2.5%
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	2,723	15,000	3,000	14,000	-6.7%
Professional Services	316,755	205,680	210,000	221,700	7.8%
Depreciation	-	-	-	-	0.0%
Administrative Charges	18,900	-	-	-	0.0%
Total Operating Expenses	338,378	220,680	213,000	235,700	6.8%
Operating Income (Loss)	158,184	257,320	277,000	254,300	-1.2%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	(2,893)	-	-	-	0.0%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	(2,893)	-	-	-	0.0%
Income (Loss) Before Operating Transfers	155,291	257,320	277,000	254,300	-1.2%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	155,291	257,320	277,000	254,300	-1.2%
Net Position					
Beginning of Year	<u>(206,093)</u>	<u>(50,802)</u>	<u>(50,802)</u>	<u>226,198</u>	
End of Year	<u>\$ (50,802)</u>	<u>\$ 206,518</u>	<u>\$ 226,198</u>	<u>\$ 480,498</u>	

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Maplewood



City of Maplewood

2018 Budget Summary

Total Internal Services Funds

Date of Adoption: December 11, 2017
Responsible Department: Finance

Internal Service Funds

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 9,292,411	\$ 1,693,200	\$ 9,331,200	\$ 9,379,910	454.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	94,003	-	95,000	95,000	N/A
Total Operating Revenues	<u>9,386,414</u>	<u>1,693,200</u>	<u>9,426,200</u>	<u>9,474,910</u>	<u>459.6%</u>
Operating Expenses:					
Wages and Benefits	7,760,284	686,080	7,902,080	7,990,950	1064.7%
Materials and Supplies	567,008	295,650	645,650	604,500	104.5%
Professional Services	403,000	410,150	417,650	440,680	7.4%
Depreciation	323,466	304,320	304,320	314,500	3.3%
Total Operating Expenses	<u>9,053,758</u>	<u>1,696,200</u>	<u>9,269,700</u>	<u>9,350,630</u>	<u>451.3%</u>
Operating Income (Loss)	<u>332,656</u>	<u>(3,000)</u>	<u>156,500</u>	<u>124,280</u>	<u>-4242.7%</u>
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	32,410	-	32,410	32,410	0.0%
Investment Income	30,959	3,000	29,200	30,200	906.7%
Other Nonoperating Expense	(8,725)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	34,850	-	10,000	-	0.0%
Total Nonoperating Revenue (Expense)	<u>89,494</u>	<u>3,000</u>	<u>71,610</u>	<u>62,610</u>	<u>1987.0%</u>
Income (Loss) Before Operating Transfers	422,150	-	228,110	186,890	N/A
Capital Contributions	67,600	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(113,463)	-	-	-	0.0%
Change in Net Position	376,287	-	228,110	186,890	N/A
Net Position					
Beginning of Year	<u>3,944,091</u>	<u>4,320,378</u>	<u>4,320,378</u>	<u>4,548,488</u>	
End of Year	<u>\$ 4,320,378</u>	<u>\$ 4,320,378</u>	<u>\$ 4,548,488</u>	<u>\$ 4,735,378</u>	



City of Maplewood

2018 Internal Services Budget Summary

Employee Benefits Internal Service Fund

Responsible Department: Finance

Employee Benefits Fund (701)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 6,857,736	\$ -	\$ 7,100,000	\$ 7,152,830	N/A
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	6,857,736	-	7,100,000	7,152,830	N/A
Operating Expenses:					
Wages and Benefits	6,990,625	-	7,100,000	7,152,830	N/A
Materials and Supplies	-	-	-	-	0.0%
Professional Services	2,100	-	7,500	3,000	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	6,992,725	-	7,107,500	7,155,830	N/A
Operating Income (Loss)	(134,989)	-	(7,500)	(3,000)	N/A
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	32,410	-	32,410	32,410	N/A
Investment Income	20,374	-	20,000	20,000	N/A
Other Nonoperating Expense	(5,682)	-	-	-	N/A
Gain (Loss) on Sale of Assets	-	-	-	-	N/A
Total Nonoperating Revenue (Expense)	47,102	-	52,410	52,410	N/A
Income (Loss) Before Operating Transfers	(87,887)	-	44,910	49,410	N/A
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(87,887)	-	44,910	49,410	N/A
Net Position					
Beginning of Year	532,321	444,434	444,434	489,344	
End of Year	\$ 444,434	\$ 444,434	\$ 489,344	\$ 538,754	



City of Maplewood

2018 Internal Services Budget Summary

Fleet Management Internal Service Fund

Responsible Department: Public Works

Fleet Management Fund (702)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 964,740	\$ 929,950	\$ 929,950	\$ 958,060	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	964,740	929,950	929,950	958,060	3.0%
Operating Expenses:					
Wages and Benefits	290,065	308,200	308,200	324,490	5.3%
Materials and Supplies	110,250	200,000	200,000	168,000	-16.0%
Professional Services	121,870	151,990	151,990	151,970	0.0%
Depreciation	288,909	269,760	269,760	280,000	3.8%
Total Operating Expenses	811,094	929,950	929,950	924,460	-0.6%
Operating Income (Loss)	153,646	-	-	33,600	0.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	720	-	700	700	N/A
Other Nonoperating Expense	(238)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	34,660	-	5,000	-	0.0%
Total Nonoperating Revenue (Expense)	35,142	-	5,700	700	N/A
Income (Loss) Before Operating Transfers	188,788	-	5,700	34,300	N/A
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	188,788	-	5,700	34,300	N/A
Net Position					
Beginning of Year	2,400,390	2,589,178	2,589,178	2,594,878	
End of Year	\$ 2,589,178	\$ 2,589,178	\$ 2,594,878	\$ 2,629,178	



City of Maplewood

2018 Internal Services Budget Summary

IT Internal Service Fund

Responsible Department: Information Technology

Information Technology Fund (703)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 932,300	\$ 763,250	\$ 763,250	\$ 771,680	1.1%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	932,300	763,250	763,250	771,680	1.1%
Operating Expenses:					
Wages and Benefits	365,113	377,880	377,880	395,630	4.7%
Materials and Supplies	111,650	95,650	95,650	86,500	-9.6%
Professional Services	279,030	258,160	258,160	285,710	10.7%
Depreciation	34,557	34,560	34,560	34,500	-0.2%
Total Operating Expenses	790,350	766,250	766,250	802,340	4.7%
Operating Income (Loss)	141,950	(3,000)	(3,000)	(30,660)	922.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	3,328	3,000	2,000	3,000	0.0%
Other Nonoperating Expense	(975)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	190	-	5,000	-	0.0%
Total Nonoperating Revenue (Expense)	2,543	3,000	7,000	3,000	0.0%
Income (Loss) Before Operating Transfers	144,493	-	4,000	(27,660)	N/A
Capital Contributions	67,600	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	212,093	-	4,000	(27,660)	N/A
Net Position					
Beginning of Year	360,566	572,659	572,659	576,659	
End of Year	\$ 572,659	\$ 572,659	\$ 576,659	\$ 548,999	



City of Maplewood

2018 Internal Services Budget Summary

Dental Insurance Internal Service Fund

Responsible Department: Finance

Dental Insurance Fund (704)

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 137,635	\$ -	\$ 138,000	\$ 138,000	N/A
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	137,635	-	138,000	138,000	N/A
Operating Expenses:					
Wages and Benefits	114,481	-	116,000	118,000	N/A
Materials and Supplies	-	-	-	-	0.0%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	114,481	-	116,000	118,000	N/A
Operating Income (Loss)	23,154	-	22,000	20,000	N/A
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	409	-	500	500	N/A
Other Nonoperating Expense	(121)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	288	-	500	500	N/A
Income (Loss) Before Operating Transfers	23,442	-	22,500	20,500	N/A
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	23,442	-	22,500	20,500	N/A
Net Position					
Beginning of Year	35,213	58,655	58,655	81,155	
End of Year	\$ 58,655	\$ 58,655	\$ 81,155	\$ 101,655	



City of Maplewood

2018 Internal Services Budget Summary

Risk Management Internal Service Fund

Responsible Department: Finance

Risk Management Fund (705)

	<u>Actual 2016</u>	<u>Budget 2017</u>	<u>Estimated 2017</u>	<u>Budget 2018</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 400,000	\$ -	\$ 400,000	\$ 359,340	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	94,003	-	95,000	95,000	N/A
Total Operating Revenues	494,003	-	495,000	454,340	N/A
Operating Expenses:					
Wages and Benefits	-	-	-	-	N/A
Materials and Supplies	345,108	-	350,000	350,000	0.0%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	345,108	-	350,000	350,000	N/A
Operating Income (Loss)	148,895	-	145,000	104,340	N/A
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	6,128	-	6,000	6,000	N/A
Other Nonoperating Expense	(1,709)	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	4,419	-	6,000	6,000	N/A
Income (Loss) Before Operating Transfers	153,314	-	151,000	110,340	N/A
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(113,463)	-	-	-	0.0%
Change in Net Position	39,851	-	151,000	110,340	N/A
Net Position					
Beginning of Year	615,601	655,452	655,452	806,452	
End of Year	\$ 655,452	\$ 655,452	\$ 806,452	\$ 916,792	

FUND BALANCE AND NET POSITION CHANGES

Fund Balance is the difference between assets and liabilities in a governmental fund. The governmental funds account for most activities of the City and are usually supported by property taxes.

Net Position is the difference between assets and liabilities in a proprietary fund. Proprietary funds include enterprise funds and they account for business-type activities. Internal service funds are also included. All of these funds are supported by user fees and charges.

Budgeted changes in fund balance and net position that result in changes of 10% or more are specifically explained below:

Governmental Funds

Fund balance in the governmental funds will decrease \$3,849,057, or 15% overall. This is primarily due to the planned spenddown of debt service escrow funds in the amount of \$5,445,000 to defease advance refunding bonds. In addition, fund balance in the capital projects funds will increase \$2,475,063 due to collection of state aid and other revenues. Specifically, the City will receive \$1,400,000 to mitigate a deficit project fund and will collect tax increment revenues exceeding expenditures in the amount of \$953,877 in the year 2018. The City also plans to increase fund balance in the General Fund by \$100,000.

Special Revenue Funds:

Fund balance in the special revenue funds will increase by \$136,740, or 12%, in 2018. This is mostly due to an increase in the EDA Fund. Significant changes are described below.

Charitable Gambling – fund balance is expected to decrease by \$5,000, or 86%, because gambling revenues are trending down. Appropriations will be reduced if revenues are not adequate to fund budgeted expenditures. This fund typically has minimal fund balance, as all revenues are appropriated.

Recreation Programs – fund balance in this fund will increase by \$19,350, or 24%, due to a reorganization of the staffing structure in the Recreation Department. The deficit in this fund will be eliminated in the next budget year.

Police Services – fund balance in expected to increase \$8,500, or 19%, in 2018. Expenditures in this fund, financed with drug and alcohol fine revenue, are intermittent. Expenditures must be related to drug and alcohol education and enforcement.

Taste of Maplewood – fund balance in this fund is expected to decrease \$4,000, or 81%, due to timing of expenditures. This fund finances the City festival and is not expected to carry a balance. Savings from the prior year is being allocated to the budget year.

Maplewood EDA – fund balance in this fund is expected to increase \$66,890, or 34%, in 2018. The EDA is building up the fund balance for the purchase of land for economic development purposes.

Debt Service Funds:

Fund balance in the debt service funds will intentionally decrease, as described below. All debt service funds are included as one rolled-up fund in the budget.

Debt Service – fund balance in the debt service funds is expected to decrease \$6,560,860, or 49%, in 2018. This is due, primarily, to the defeasance of advance refunding bonds in the amount of \$5,445,000 with escrowed funds. The remainder of the decrease is due to timing differences between collection of revenues (special assessments) and the payment of the associated debt service charges.

Capital Projects Funds:

Fund balance in the capital projects funds will increase \$2,475,063, or 87%, primarily due to the collection of tax increment revenues for future projects and the receipt of local government aid to a deficit project fund. Significant changes are described below.

Trash Cart – fund balance will decrease \$10,780, or 64.13%, due to a planned purchase of trash carts in 2018. Expenditures in this fund are financed with a surcharge on customer trash bills. This fund is not expected to carry a significant balance, as a small percentage of trash carts are replaced each year. Annual debt service transfers from the Trash Cart Fund of approximately \$70,000 will end after fiscal year 2019.

Fire Equipment – fund balance will decrease \$86,282, or 13.48%, due to the planned purchase of a new pumper truck through a five-year lease purchase agreement. This is the second year of the five-year agreement.

WAC North St. Paul – fund balance will increase \$10,000, or 249%, in 2018. There are no capital expenditures planned in the budget year from this fund. The City is intentionally replenishing the reserves for future capital projects.

Right-of-Way-Fund – fund balance will increase \$10,400, or 25%, in 2018. There are no capital expenditures planned in the budget year from this fund. The City is intentionally replenishing the reserves for the purchase of right-of-way for future capital projects.

Tax Increment Financing Funds – fund balance in the TIF funds will increase \$953,877, or 53%, overall. This is primarily due to collection of \$1 million in tax increment for the TIF 1-12, 3M project. The developer has not yet submitted a plan for reimbursement, so no expenditures are budgeted for 2018.

Public Improvement Projects – fund balance will improve in this fund by \$1,450,000, or 37%, in 2018. This is due primarily to the projected application of local government aid to the deficit balance in the English/Hwy#36 Project Fund. Future municipal state aid payments will eliminate the remainder of the deficit by the end of the year 2020.

Enterprise Funds

Net position in the enterprise funds will increase \$309,233, or 0.6%, in 2018. This is primarily due to a projected increase in sewer rates, recycling charges and environmental fees. These changes do not meet the 10% threshold for these funds and are, therefore, not described below. When completed the infrastructure will be contributed back to the appropriate utility funds, as reflected in the budget. Other significant changes in the enterprise funds are described below.

Ambulance – net position will increase \$219,690, or 14.5%, in this fund in 2018. This is due, primarily to the elimination of administrative service charges to the General Fund. These charges were eliminated until the fund has positive cash flow.

Recycling – net position in this fund will decrease \$80,630, or 31%, in 2018. This is primarily due to an increase in the hauler's contract. The City will raise recycling fees in 2018 by 5% to accommodate some of the increase. Another increase will be considered in 2019.

Street Lights – net position will increase \$254,300, or 112%, in 2018. There are no capital expenditures planned in the budget year from this fund. The City is intentionally replenishing the reserves for future capital projects.

Internal Service Funds

Net position in the internal service funds will increase \$186,890, or 4%, in 2018. This is primarily due to an increase of \$110,340 in the Risk Management Fund. Significant changes are described below.

Employee Benefits – net position will increase \$49,410, or 10%, in this fund. This is due to projected nonoperating revenues, including interest earnings and state aid, not being used to offset expenses. These revenues will augment the reserves because the health insurance renewal rate is usually unknown at the time the budget is developed.

Dental Insurance – net position in this fund will increase \$20,500, or 25%, in 2018. This is a self-insured dental fund. User (departmental) charges established by the insurance administrator have been sufficient to meet or exceed claims. If the trend continues, user charges will be reduced.

Risk Management – net position will increase \$110,340, or 14%, in this fund. This is a self-insured liability and loss fund. User (departmental) charges were lowered in 2018, as charges have been exceeding claims from this fund. The assets in this fund must be adequate to cover the City's risk exposure. Currently, total assets exceed the total risk exposure. The fund will be monitored and user charges will be adjusted accordingly.

BUDGETED CHANGES IN FUND BALANCE AND NET POSITION

Fund	Beginning Fund Balance 1-1-2018	2018 Revenues	Net Transfers and Other Sources/Uses	2018 Expenditures	Ending Fund Balance 12-31-2018
GOVERNMENTAL FUNDS:					
General Fund	8,026,072	19,145,490	1,312,000	20,357,490	8,126,072
Total General Fund	8,026,072	19,145,490	1,312,000	20,357,490	8,126,072
Special Revenue Funds:					
Charitable Gambling	5,789	25,000	-	30,000	789
Communications	912,432	802,500	-	751,800	963,132
Recreation Programs	(80,512)	703,000	-	683,650	(61,162)
Police Services	44,455	18,500	-	10,000	52,955
Tree Fund	55,865	5,300	-	5,000	56,165
Taste of Maplewood	4,926	12,000	28,000	44,000	926
Maplewood EDA	199,026	100,000	-	33,110	265,916
Total Special Revenue	1,141,981	1,666,300	28,000	1,557,560	1,278,721
Debt Service Fund	13,374,715	6,963,950	1,291,522	14,816,332	6,813,855
Total Debt Service Fund	13,374,715	6,963,950	1,291,522	14,816,332	6,813,855
Capital Projects Funds:					
Building Replacement	97,259	1,500	-	-	98,759
Park Improvement	1,547,455	537,000	1,700,000	2,210,000	1,574,455
Trash Cart	16,809	80,200	(70,980)	20,000	6,029
Capital Improvement	163,746	181,000	-	180,000	164,746
Police Equipment	37,718	180,000	-	180,000	37,718
Fire Equipment	640,101	67,000	(93,882)	59,400	553,818
WAC St. Paul	1,249,781	430,000	(347,720)	7,500	1,324,561
WAC North St. Paul	4,015	11,600	-	1,600	14,015
Right of Way	42,423	10,400	-	-	52,823
TIF 1-1	-	-	-	-	-
TIF 1-2	-	-	-	-	-
TIF 1-3	90,204	60,200	(55,980)	2,500	91,924
TIF 1-4	121,288	60,500	(14,009)	450	167,329
TIF 1-5	94,841	46,200	(11,405)	450	129,186
TIF 1-6	239,878	116,500	(64,387)	450	291,541
TIF 1-7	13,835	24,100	-	22,000	15,935
TIF 1-8	56,345	85,600	-	86,600	55,345
TIF 1-10	7,101	188,300	-	191,000	4,401
TIF 1-11	(183,125)	36,000	-	500	(147,625)
TIF 1-12	1,347,473	1,010,000	(62,501)	165,000	2,129,972
TIF 1-13	602	145,100	(140,891)	500	4,311
Redevelopment	(0)	-	-	-	(0)
Legacy Village Abate	-	-	-	-	-
Fire Station 3M	1,254,069	12,000	-	-	1,266,069

Fund	Beginning Fund Balance 1-1-2018	2018 Revenues	Net Transfers and Other Sources/Uses	2018 Expenditures	Ending Fund Balance 12-31-2018
<i>Governmental Funds continued</i>					
Fire Training Facility	(485,607)	-	-	-	(485,607)
Police Expansion	-	-	-	-	-
Street Revitalization	462,577	489,000	(457,432)	-	494,145
Public Improvements	(3,967,851)	2,523,000	8,882,000	9,955,000	(2,517,851)
Total Capital Projects	2,850,936	6,295,200	9,262,813	13,082,950	5,325,999
TOTAL GOVERNMENTAL FUNDS	25,393,704	34,070,940	11,894,335	49,814,332	21,544,647

Fund	Beginning Net Position 1-1- 2018	2018 Revenues	Net Transfers and Other Sources/Uses	2018 Expenditures	Ending Net Position 12-31-2018
ENTERPRISE FUNDS:					
Ambulance	1,513,355	2,550,000	440,000	2,770,310	1,733,045
Community Center	7,555,786	-	200,000	200,000	7,555,786
Environmental Utility	24,372,313	2,625,000	(538,390)	1,968,530	24,490,393
Recycling	262,401	630,000	30,000	740,630	181,771
Sewer	15,997,374	5,125,000	(680,477)	4,646,730	15,795,167
Street Light	226,198	490,000	-	235,700	480,498
TOTAL ENTERPRISE FUNDS	49,927,427	11,420,000	(548,867)	10,561,900	50,236,660

Fund	Beginning Net Position 1-1- 2018	2018 Revenues	Net Transfers and Debt	2018 Expenditures	Ending Net Position 12-31-2018
INTERNAL SERVICE FUNDS:					
Employee Benefits	489,344	7,152,830	52,410	7,155,830	538,754
Dental Insurance	81,155	138,000	500	118,000	101,655
Fleet	2,594,878	958,060	700	924,460	2,629,178
Information Technology	576,659	771,680	3,000	802,340	548,999
Risk Management	806,452	460,340	-	350,000	916,792
TOTAL INTERNAL SERVICE FUNDS	4,548,488	9,480,910	56,610	9,350,630	4,735,378

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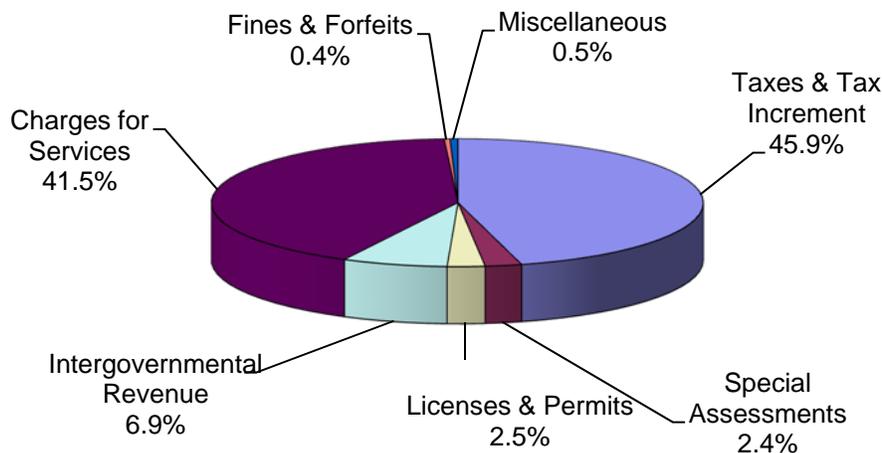


Maplewood

REVENUES

The City's revenue sources fund critical City services, ranging from basic services, such as public safety and road maintenance, to services enhancing the quality of life, such as parks and community events. Inherent limitations in the revenue stream create budgetary challenges. Revenue sources are affected by a number of factors, including state and federal laws, demographics, and economic conditions. Following is a summary of the total revenue sources.

2018 REVENUE SOURCES \$55,782,460



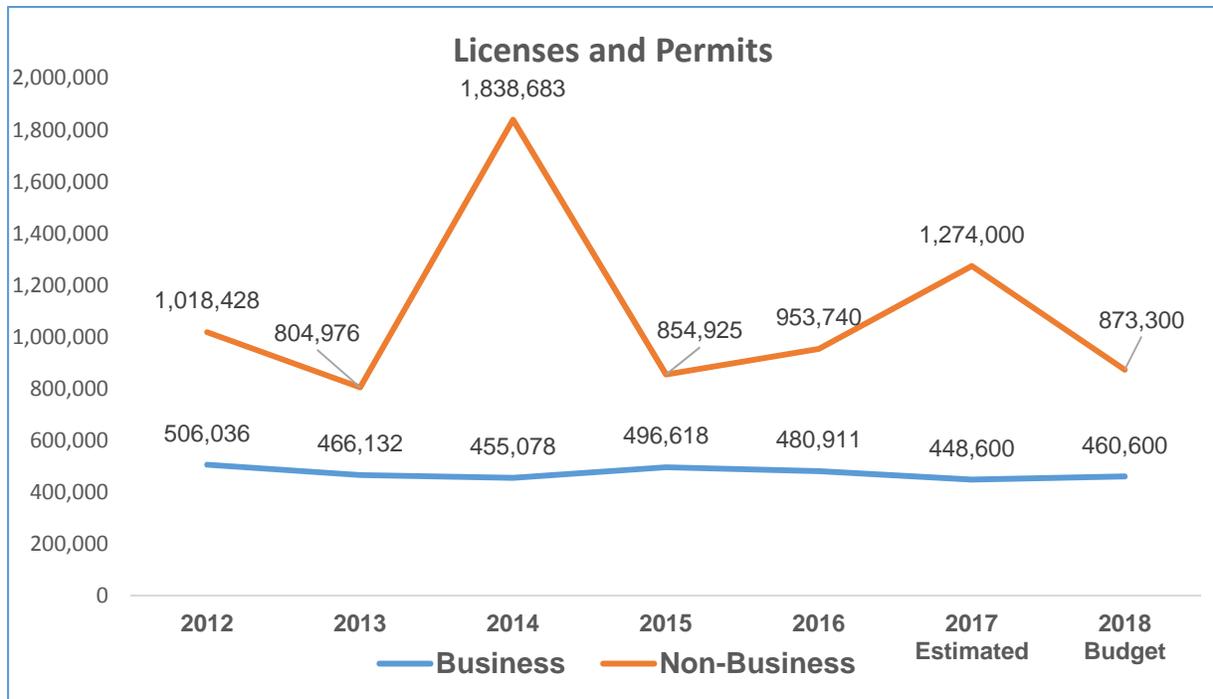
Taxes and Tax Increment - Tax revenues consist of property taxes (current and delinquent), tax increments, charitable gambling funds and penalties and interest. Taxes are the main source of revenue for the General Fund. Combined with other revenues, taxes support budgeted expenditures. Revenues must be sufficient to conduct City business and provide adequate fund balance to cover emergencies and contingencies. Property tax collections for 2018 are anticipated to be approximately 99% of the amount levied based on collection rates over the past four years. Following is a historical analysis of property tax levies:

Taxes Payable in Year	Property Tax Levy	% Increase
2012	\$17,853,523	2.0%
2013	\$18,528,400	3.8%
2014	\$18,528,400	0.0%
2015	\$18,991,610	2.5%
2016	\$19,751,270	4.0%
2017	\$20,738,833	5.0%
2018	\$21,365,600	3.5%

Special Assessments - Special assessments include charges against benefitted properties for capital improvements, such as street reconstruction, and for the collection of delinquent utility bills and miscellaneous charges. Special assessment charges are only 2.4% of the total budgeted revenues in 2018. The budget is based on an analysis of new rolls, scheduled installments and historical collection rates for current special assessments. A recent history of budgeted revenues is shown below:

Year of Collection	Amount Budgeted	% Change
2012	\$1,913,190	+17.1%
2013	\$1,642,830	-14.1%
2014	\$1,898,230	+15.5%
2015	\$1,588,370	-16.3%
2016	\$1,470,970	- 7.4%
2017	\$1,745,390	+18.6%
2018	\$1,308,910	+ 2.4%

Licenses and Permits - Licenses and permits revenue is categorized as either business or non-business. Business licenses include liquor license fees and general business licenses. Non-business licenses and permit fees, including building permits, are collected to finance the cost of inspecting and regulating new construction. The budget is based on a five-year trend of activity, economic conditions, licensing rates, and the Uniform Building Code.



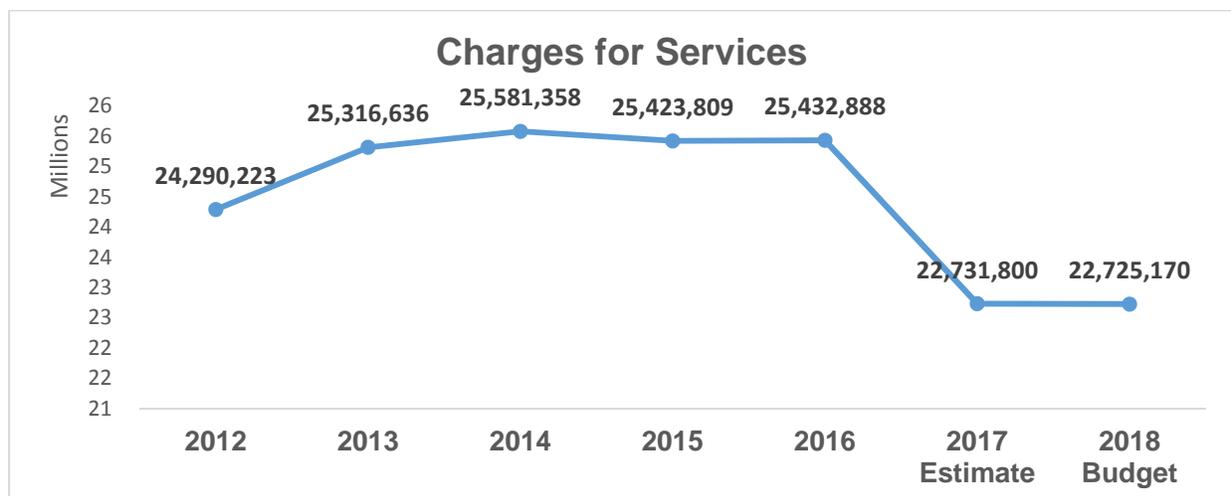
The spike in 2014 was due to the addition of a new research and development facility on the 3M campus and was not considered in the trend analysis.

Intergovernmental Revenue - Intergovernmental revenue includes payments from other governments in the form of grants, entitlements, and shared revenues. Significant intergovernmental revenue sources include police state aid, state fire aid, federal grants, local government aid, and state street construction and maintenance aid. Police state aid is distributed to cities based upon the number of full-time police officers. This City received local government aid (LGA) in 2014 for the first time since 2002. Budgets for intergovernmental revenues are established with information from the appropriate State agency. An historical analysis of intergovernmental revenue is shown below.

Year	Police Aid	Fire Aid	Street Aid	LGA	Other	Total
2012	332,256	89,030	2,635,057	-0-	2,525,528	5,581,871
2013	372,780	129,945	17,388,060	-0-	5,246,307	23,137,092
2014	357,951	89,940	3,745,540	530,709	2,588,425	7,312,565
2015	406,091	95,539	1,503,172	627,108	5,975,697	8,607,607
2016	417,575	93,739	2,084,875	659,000	2,092,235	5,347,424
2017 Estimate	427,562	92,936	2,033,254	668,988	1,188,812	4,411,552
2018 Budget	417,000	93,000	2,138,749	864,788	1,058,403	4,571,940

The City received a significant amount of street construction aid in 2013 for the English/36 Project. In 2014, the City received state bond funds to assist with the construction of the East Metro Public Safety Training Facility.

Charges for Services - Charges for services consist of program fees, utility charges, departmental fees, and ambulance charges. Years 2016 and forward include internal charges to internal service funds. Revenues from service charges decreased in 2017, primarily due to a reclassification of internal charges to Transfers In. This change was made to increase transparency and reflect generally accepted accounting principles. Community center fees are no longer reflected in charges for services, beginning in 2017. The City is contracting with the YMCA for operation of the community center. Budgeted revenue is based on contract negotiations, economic conditions and an average of the prior three years actual activity.



Fines and Forfeitures – Fines, forfeitures and penalties consist of the City’s share of fines collected by the County for court actions, false alarm fees, and revenue from drug forfeiture proceedings. Revenues from fines and are trending down, due to a change in prosecution practices. The budget is based on an average of the last three years activity.

Year	Fine and Forfeiture Revenue
2012	\$281,439
2013	\$298,427
2014	\$297,444
2015	\$239,430
2016	\$199,872
2017 Estimated	\$213,000
2018 Budget	\$210,000

Interest Earnings - Interest earnings consists of earnings on investments. The City budgets for investment earnings of approximately 1% on average monthly portfolio holdings. Investments are purchased in compliance with Minnesota Statutes 118A.

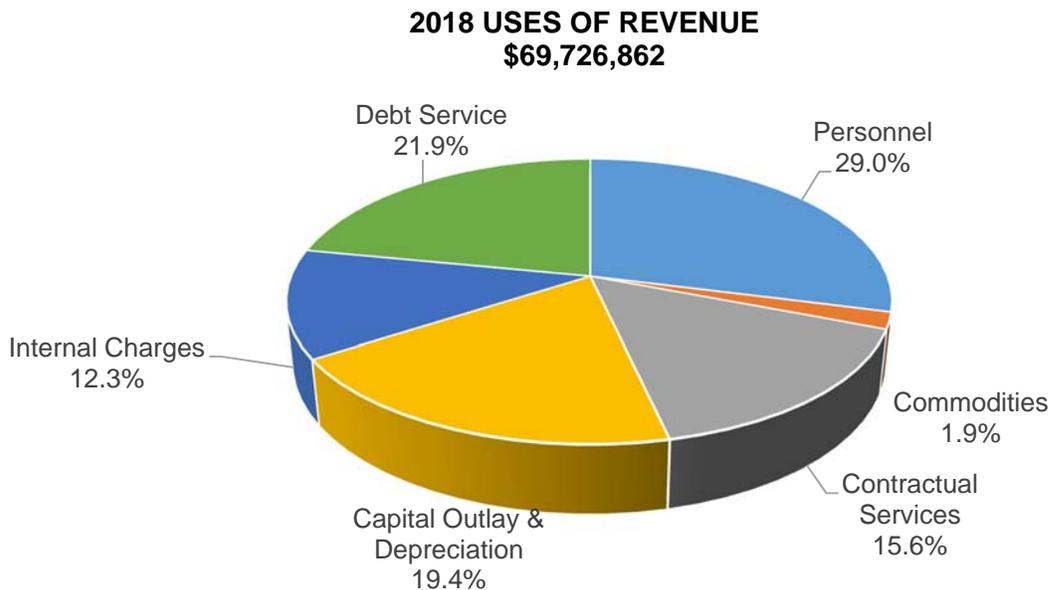
Year	Interest Earnings
2012	\$ 76,197
2013	\$ 32,540
2014	\$ 78,571
2015	\$114,192
2016	\$138,846
2017 Estimated	\$310,558
2018 Budget	\$224,040

Miscellaneous Revenues - Miscellaneous revenues include park availability charges, water availability charges, donations and dividends. The budget is based on a review of the prior three years actuals, excluding one-time revenues. One-time revenues are included in this category, and the City does not budget to spend one-time revenues on operating expenses.

Year	Miscellaneous Revenues
2012	\$829,836
2013	\$597,382
2014	\$522,016
2015	\$756,221
2016	\$639,334
2017 Estimate	\$402,200
2018 Budget	\$285,900

EXPENDITURES

The City is a complex service organization, providing a wide range of services. The following chart illustrates the type of expenditures involved in delivering these services.



Personnel - Personnel costs are 29% of the total budget. These costs will increase by \$794,991, or 4.09%, over the 2017 Budget due to general wage adjustments in the City's salary schedules. Full-time equivalent positions are down nine employees from the prior year.

Commodities – The purchase of supplies and commodities makes up 1.9% of the total budget. Expenditures for commodities will increase \$115,060, or 9.62%, in 2018. This is due to the need for new handguns in the amount of \$53,000 for the police department, and additional supplies for the new communications department in the amount of \$24,000. The remainder is due to inflationary and quantity increases in supplies for the utility funds.

Contractual Services - Contractual services are 15.6% of the total budget and will increase \$195,800, or 1.83%, in 2018. This is due to an increase in sewage treatment costs billed by the Metropolitan Council and increases in contractual services for the new communications department.

Capital Outlay and Depreciation - These expenditures make up 19.4% of the total budget. Costs are anticipated to be \$4,840,180, or 55.85%, more than 2017 primarily due to additional new road projects, the \$1,600,000 Wakefield Park improvements project, the Gladstone \$2,000,000 redevelopment project, and the \$100,000 emerald ash borer mitigation project.

Debt Service – Debt service payments are 21.9% of the total budget. Budgeted expenditures for debt service will be \$131,512, or 0.87% more in 2018 due to principal payments on advance refunding bonds.

Other Charges – These expenditures will be \$593,720, or 100%, less than 2017 primarily due to a reclassification of internal administrative charges. Other charges no longer exist in the budget.

Internal Charges – Interdepartmental charges are 12.3% of the total budget. They are increasing \$7,618,340, or 819.22%, over the prior year simply because there was previously no budget established for the Employee Benefits and Risk Management Funds. The budgets in these funds for 2018 amounted to \$7,623,830. These budgets are established for management purposes only. Expenditures in the internal service funds are reflected as interdepartmental rental charges in the City budget. Therefore, internal charges are not actually expenses.

ALLOCATION OF TOTAL REVENUE SOURCES

<u>SOURCE</u>	<u>2017 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>2018 BUDGET</u>	<u>PERCENT OF TOTAL</u>
Taxes & Tax Increment	\$23,970,829	52.7%	\$25,109,600	45.0%
Special Assessments	1,745,390	3.8%	1,308,910	2.3%
Licenses & Permits	1,251,600	2.8%	1,346,900	2.4%
Intergovernmental Revenue	2,967,250	6.5%	4,571,940	8.2%
Charges for Services	14,555,100	32.0%	22,725,170	40.7%
Fines & Forfeits	245,000	0.5%	210,000	0.4%
Interest Earnings	263,100	0.6%	224,040	0.4%
Miscellaneous	477,780	1.1%	285,900	0.5%
Totals	\$45,476,049	100.0%	\$55,782,460	100.0%

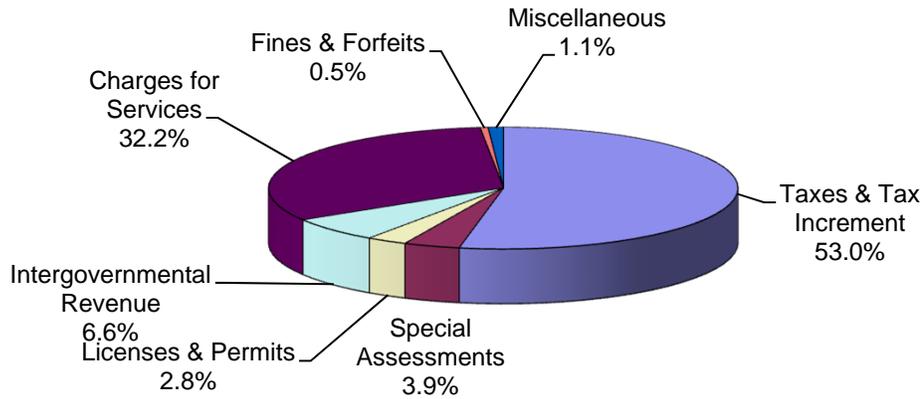
ALLOCATION OF TOTAL EXPENDITURES

<u>TYPE</u>	<u>2017 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>2018 BUDGET</u>	<u>PERCENT OF TOTAL</u>
Personnel	\$19,426,939	34.3%	\$20,221,930	29.0%
Commodities	1,195,710	2.1%	1,310,770	1.9%
Contractual Services	10,673,340	18.8%	10,869,140	15.6%
Capital Outlay & Depreciation	8,666,220	15.3%	13,506,400	19.4%
Other Charges	593,720	1.0%	0	0.0%
Internal Charges	929,950	1.6%	8,548,290	12.3%
Debt Service	15,138,820	26.7%	15,270,332	21.9%
Totals	\$56,624,699	100.0%	\$69,726,862	100.0%

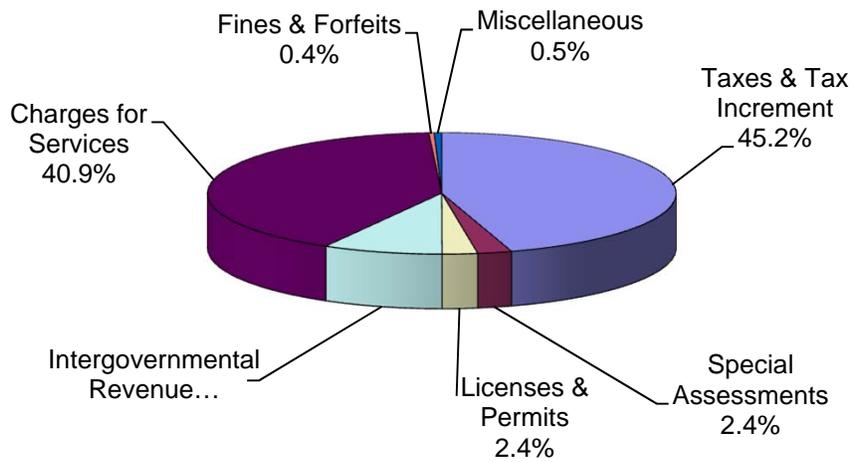
<u>DEPARTMENT</u>				
Administration	\$ 2,524,389	4.5%	\$ 2,634,230	3.8%
Environment & Economic Development	4,209,120	7.4%	4,120,510	5.9%
Finance	1,105,490	2.0%	1,213,570	1.7%
Fire	5,238,140	9.3%	4,958,790	7.1%
Legislative	192,180	0.3%	192,380	0.3%
Parks & Recreation	2,147,160	3.8%	3,712,160	5.3%
Police	9,316,380	16.5%	9,544,840	13.7%
Public Works	15,056,820	26.6%	18,729,420	26.9%
Internal Services	1,696,200	3.0%	9,350,630	13.4%
Debt Service	15,138,820	26.7%	15,270,332	21.9%
Totals	\$56,624,699	100.0%	\$69,726,862	100.0%

ALL BUDGETARY FUNDS REVENUE SUMMARY

2017 BUDGET



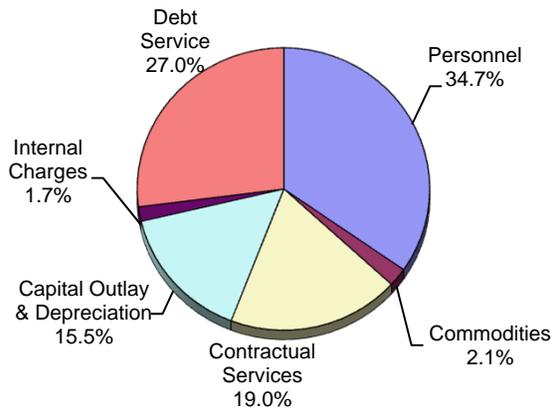
2018 SOURCES \$55,782,460



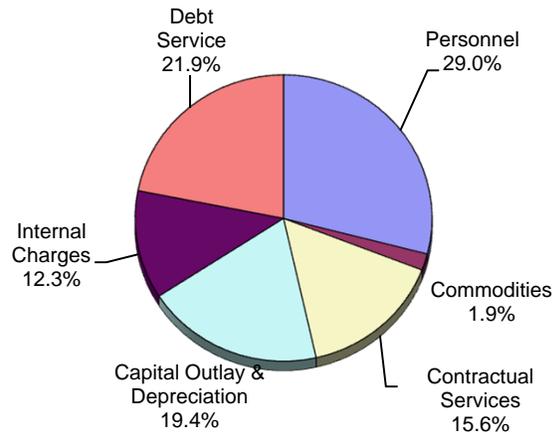
ALL BUDGETARY FUNDS EXPENDITURE SUMMARY

Type

2017

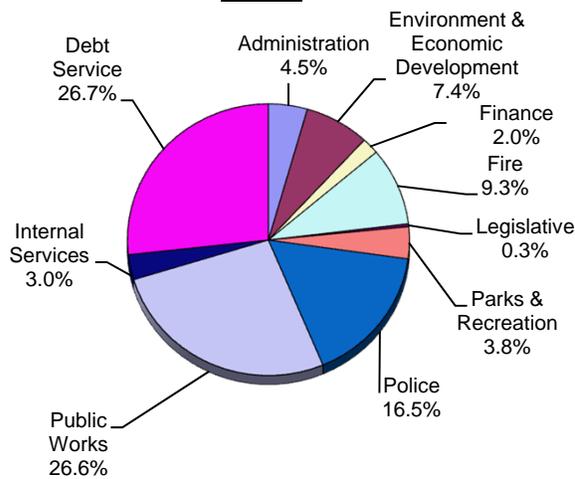


2018

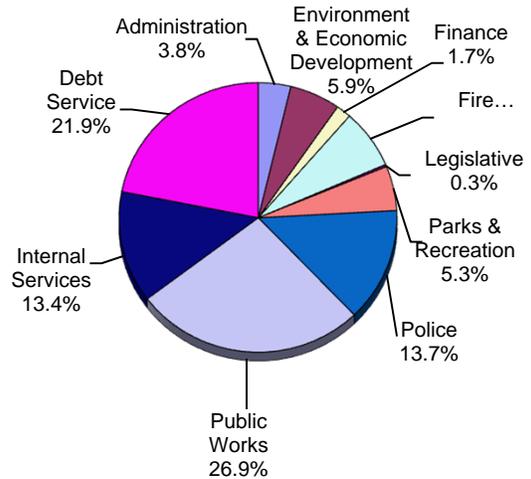


Department

2017



2018



LONG-TERM FINANCIAL MANAGEMENT PLAN

The City of Maplewood maintains ten-year financial management plans on the General Fund, Park Development Fund, Street Improvement Fund, Communications Fund, and all Utility Funds. These plans include information from the City's existing debt schedules and the ten-year capital improvement plan. Conservative assumptions are utilized for growth in the community, inflationary factors, interest rates, fiscal disparities, and other factors. The plan provides projections on the impact of budget decisions on property taxes and available fund balances.

Coordination with Budget Process - The long-term financial management plans are coordinated with the budget process and are updated and analyzed in conjunction with the development of the budget. The alignment of these processes ensures that a long-term perspective is employed in the decision making component of the budget process. These plans are an important part of the budget process, enabling decision makers to understand the future impact of decisions made during the budget process.

Strategic Goals – the long term financial management plan assists decision makers and elected officials in determining if budget decisions made today will remain consistent with the City's overall goals and objectives. For instance, while developing the 2018 budget, an analysis of the long-term financial management plan alerted City officials to the possibility of fund balance in the General Fund falling below the recommended threshold established by City policy. This would have ultimately impacted financial sustainability, a key goal of the City. The City Council adopted a plan to improve fund balance by levying additional funds over the next five years, or longer if necessary. Similarly, the City recently adopted a Parks and Open Space Reinvestment Plan as part of the larger comprehensive planning effort. The long-term financial management plan assisted decision makers and the community in preparing for the financial impact of the improvement plan, ensuring that goals are met in a sustainable format.

General Fund – a summary of the first five years of the ten-year financial management plan for the General Fund is shown on the next page. An analysis of the plan illustrates projected property increases averaging 3.2% per year over the next five years. The projected information allows decision makers to plan for major purchases and projects more effectively. While property taxes will raise due to inflationary factors, tax rates are projected to lower due to projected growth in the community. Fund balance will hover at or near the 40% of total expenditures level established by policy.

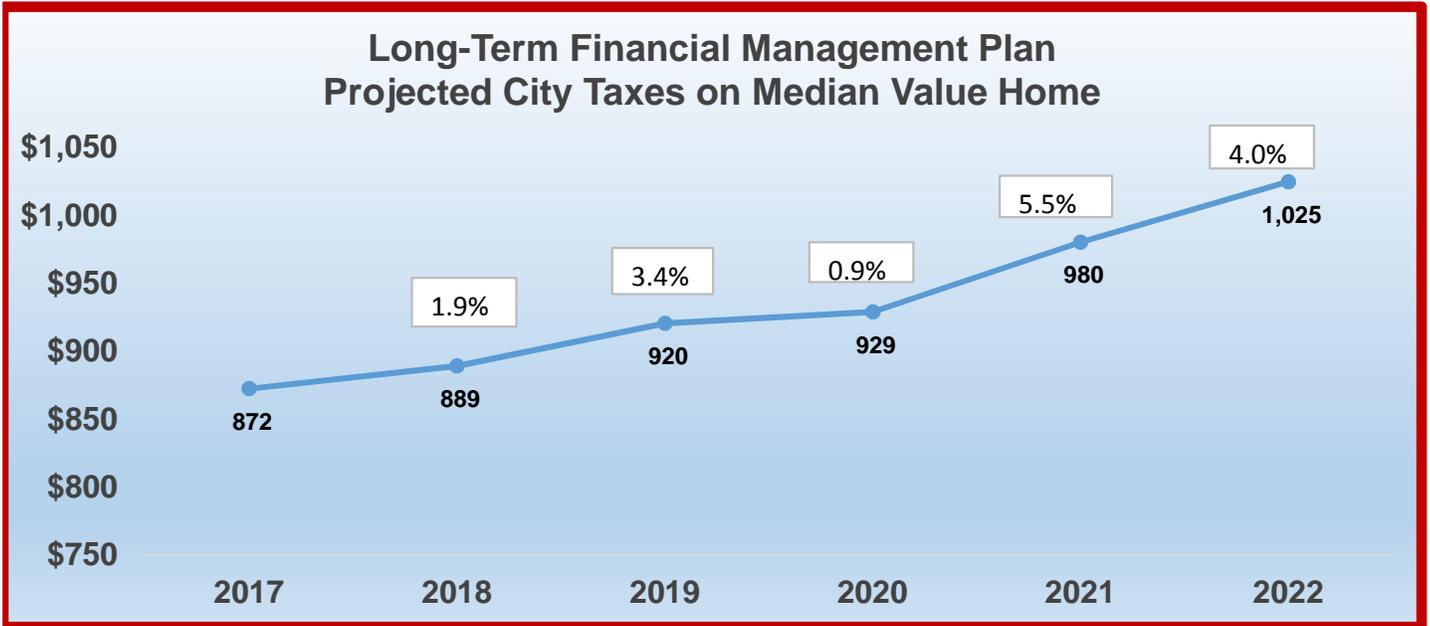
Utility Funds – the City maintains several utility enterprise funds, designed to accumulate resources necessary to replace and improve infrastructure in the City. The ten-year financial management plan for each utility fund ensures that rates are established that will provide adequate cash flow to accommodate the City's infrastructure needs contained in the ten-year capital improvement plan. Through an analysis of the ten-year financial management plan, the City Council authorized rate increases in the Environmental Utility Fund, Sewer Fund, and Recycling Fund for 2018.

**GENERAL FUND
LONG-TERM FINANCIAL PROJECTIONS**

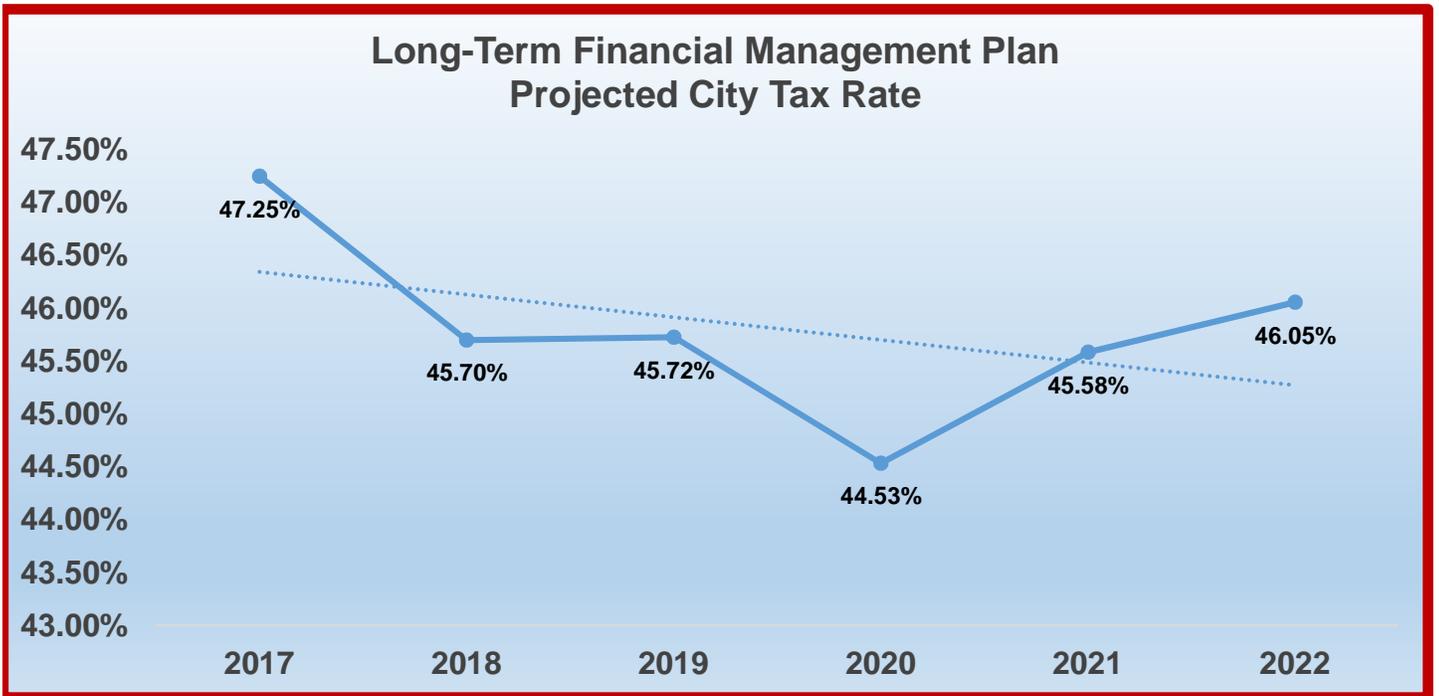
	2018 Budget	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Revenues					
Property Taxes	\$ 15,351,530	\$ 15,784,158	\$ 16,332,847	\$ 16,791,560	\$ 17,472,833
Assessments & Other Taxes	83,600	84,854	86,127	87,419	88,730
Licenses & Permits	1,333,900	1,353,909	1,374,217	1,394,830	1,415,753
Fines & Forfeits	192,000	194,880	197,803	200,770	203,782
Intergovernmental	943,900	958,059	972,429	987,016	1,001,821
Charges for Services	1,078,660	1,094,840	1,111,262	1,127,931	1,144,850
Interest Earnings	45,000	45,675	46,360	47,056	47,761
Miscellaneous	96,900	98,354	99,829	101,326	102,846
Total Revenues	19,125,490	19,614,727	20,220,875	20,737,908	21,478,377
Expenditures					
Administration	1,882,430	1,929,491	1,987,375	2,037,060	2,098,172
Citizen Services	-	-	-	-	-
Economic Development	1,342,790	1,376,360	1,417,651	1,453,092	1,496,685
Finance	1,213,570	1,243,909	1,281,227	1,313,257	1,352,655
Fire	2,089,080	2,141,307	2,205,546	2,260,685	2,328,505
Legislative	162,380	166,440	171,433	175,719	180,990
Parks	469,510	481,248	495,685	508,077	523,320
Police	9,314,840	9,547,711	9,834,142	10,079,996	10,382,396
Public Works	3,882,890	3,979,962	4,099,361	4,201,845	4,327,900
Total Expenditures	20,357,490	20,866,427	21,492,420	22,029,731	22,690,622
Excess (deficit) of revenues over expenditures	(1,232,000)	(1,251,700)	(1,271,545)	(1,291,823)	(1,212,245)
Other financing sources (uses):					
Sale of Capital Assets	20,000	25,000	25,000	25,000	25,000
Transfers In:	1,340,000	1,355,400	1,376,106	1,397,123	1,418,454
Transfers Out:	(28,000)	(28,700)	(29,561)	(30,300)	(31,209)
Total other financing sources (uses)	1,332,000	1,351,700	1,371,545	1,391,823	1,412,245
Change in fund balance	100,000	100,000	100,000	100,000	200,000
Fund balance January 1	8,026,072	8,126,072	8,226,072	8,326,072	8,426,072
Fund balance December 31	\$ 8,126,072	\$ 8,226,072	\$ 8,326,072	\$ 8,426,072	\$ 8,626,072
Fund balance % of expenditures	39.92%	39.42%	38.74%	38.25%	38.02%

GENERAL FUND FIVE YEAR TAX IMPACT PROJECTIONS

Maplewood property taxes are projected to increase on average 3.2% per year in the five year period.



Anticipated growth in the tax base and modest levy increases will stabilize the tax rate over the next five years.



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Maplewood

SECTION IV

CAPITAL IMPROVEMENT PLAN AND DEBT



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Maplewood

DEBT SERVICE BUDGET

Like most local governments, Maplewood issues debt to finance major purchases and capital projects. 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.

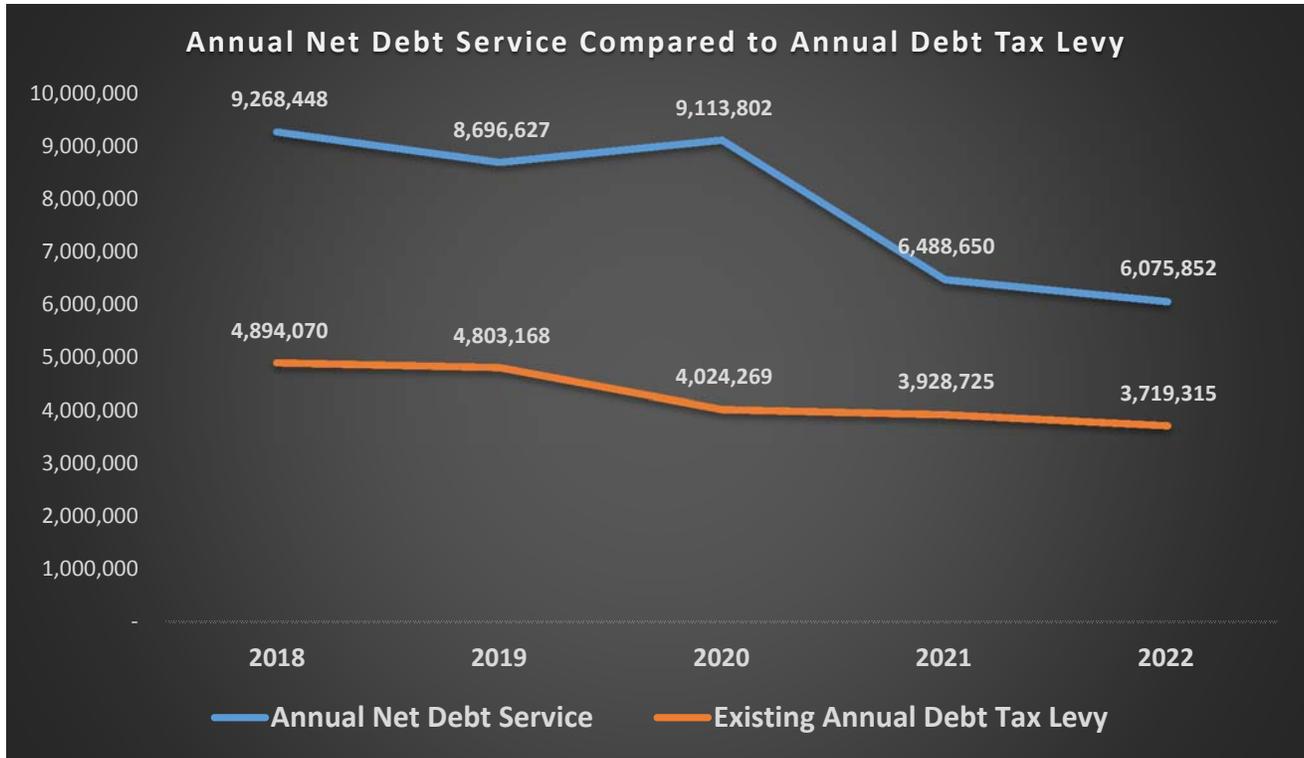
Debt Service Fund - The City's debt service budget is financed by the Debt Service Fund which accounts for the accumulation and use of financial resources to pay principal and interest on long-term debt. A separate debt service sub-fund is required for each bond issue.

Types of Debt - The 2018 budget for the Debt Service Fund includes a tax levy of \$4,894,070 which is a 0.05% increase over 2017. The following table illustrates a breakdown by bond issue type along with a comparison for 2017:

DEBT SERVICE LEVY BY BOND ISSUE TYPE		
2017	2018	
\$3,648,187	\$3,604,957	Public Works Improvement Bonds
300,000	166,000	Tax Abatement Bonds
653,178	676,937	Capital Improvement Plan Bonds
179,593	324,119	Fire Safety Bonds
110,526	122,057	Equipment Certificates
\$4,891,484	\$4,894,070	TOTAL

Debt Service Levies - Annually the tax levies scheduled for each bond issue are adjusted, if necessary. The adjustment of levies originally scheduled is based upon an amortization of the projected surplus or deficit for each bond issue, depending on collection rates of other revenues supporting the bond payments.

Projected Revenues to Support Annual Debt Service Payments -The graph below illustrates projected debt service payments and debt service tax levies over the next five years. The amounts shown are for existing debt only.



Revenues Other than Tax Levies - Other revenues supporting the 2018 Debt Service Budget total \$3,267,520, including special assessments, intergovernmental aid and investment interest. Anticipated 2018 special assessment revenues are \$1,257,310. State street aid is expected to be \$677,630, and State local government aid will be \$100,000. Investment interest will be approximately \$34,940. In addition, a refunding escrow in the amount of \$5,645,080 will defease principal on advanced refunding debt. The refunding activity is not reflected on the chart above.

Projected Debt Service Payments - Expenditures for the 2018 Debt Service Budget total \$14,816,332, including the refunding bond principal defeasance of \$5,445,000. The budget consists primarily of principal and interest payments on bond issues. The difference between expenditures and revenues in the 2018 Debt Service Budget will be financed by fund balances and transfers in from other funds.

Existing and Projected Debt Outstanding - On December 31, 2017, the City's net debt outstanding is \$58,780,711. This is a decrease of 5.1% from the balance on December 31, 2016. On December 31, 2018, the City's net debt outstanding will be \$59,614,481, which is an increase of 1.4% from the balance on December 31, 2017.

Changes in General Long-Term Debt Payable		
Debt payable - January 1:	2017	2018
Tax Increment Bonds	\$1,378,531	\$1,295,711
Public Works Improvement Bonds	51,480,000	48,055,000
G.O. Revenue Bonds	6,185,000	5,345,000
General Obligation Bonds	9,580,000	10,755,000
Total debt payable – January 1	68,623,531	65,450,711
New debt issues	6,995,000	8,263,000
Debt retired/refunded	10,167,820	12,874,230
Total debt payable - December 31	65,450,711	60,839,481
Escrow balance for refunding bonds	(6,670,000)	(1,225,000)
Net debt outstanding – December 31	\$58,780,711	\$59,614,481
Percent increase (decrease)	-5.1%	+1.4%

Projected New Debt - The anticipated new debt issuance for 2018, in the amount of \$8,263,000, will be utilized for the following acquisitions and improvements:

- Street and public improvements \$4,563,000
- Wakefield Park improvements \$1,700,000
- Gladstone area redevelopment \$2,000,000

Debt Retirement - The principal retirement of \$12,874,230 includes the defeasance of outstanding principal through the 2016B advanced refunding bonds, in the amount of \$5,445,000, including the following issues:

- 2007B G.O Improvement \$1,900,000
- 2008A G.O. Improvement \$3,545,000

DEBT CAPACITY

During the preparation of the Capital Improvement Plan, the City's present and future debt capacity was evaluated to determine the amount of additional debt that could be issued to finance the projects in the Capital Improvement Plan. The primary emphasis of the debt capacity analysis was to preserve the City's excellent bond rating. The analysis also included a projection of the City's legal debt margin.

Bond ratings are based on economic, debt, administrative, and fiscal factors. Consequently, ratings are subjective and can be difficult to predict. However, the City analyzes several measures for comparing relative debt burdens, including debt per capita and the ratio of debt to tax base. There are not any absolute benchmarks for these ratios. The analysis of Maplewood's debt capacity included projections of future debt transactions, population changes, tax base growth, and debt ratios. The projected debt ratios indicate that the amount of debt proposed in the CIP will not adversely impact the City's bond rating.

LEGAL DEBT LIMIT

The State legal debt limit is 3.0% of the estimated 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 has six bond issues subject to the debt limit: Equipment Certificates, Series 2012A; Capital Improvement Plan Bonds, Series 2013A; Fire Safety Refunding Bonds, Series 2013B; Capital Improvement Plan Bonds/Equipment Certificates, Series 2014A; and Equipment Certificates, Series 2015B; and Capital Improvement Plan Bonds/Equipment Certificates, Series 2016A. 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 below shows Maplewood's projected legal debt margin for the years 2018-2022. It indicates that the City's outstanding debt is, and will be, significantly below the legal debt limit for the entire period.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2018	2019	2020	2021	2022
Projected market value	3,914,990,200	4,012,864,955	4,113,186,579	4,236,582,176	4,363,679,642
Statutory debt limit					
3% of market value	117,449,706	120,385,949	123,395,597	127,097,465	130,910,389
Amount of debt applicable to debt limit:					
Equipment 2012A	130,000	65,000	-	-	-
CIP 2013A	2,975,000	2,750,000	2,520,000	2,290,000	2,055,000
Refunding 2013B	750,000	500,000	255,000	-	-
CIP & Equipment 2014A	2,895,000	2,725,000	2,550,000	2,365,000	2,300,000
CIP & Equipment 2015B	1,050,000	960,000	870,000	780,000	690,000
CIP & Equipment 2016A	1,590,000	1,410,000	1,230,000	1,040,000	920,000
Total debt applicable	9,390,000	8,410,000	7,425,000	6,475,000	5,965,000
Legal debt margin	108,059,706	111,975,949	115,970,597	120,622,465	124,945,389

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 A1 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, 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.

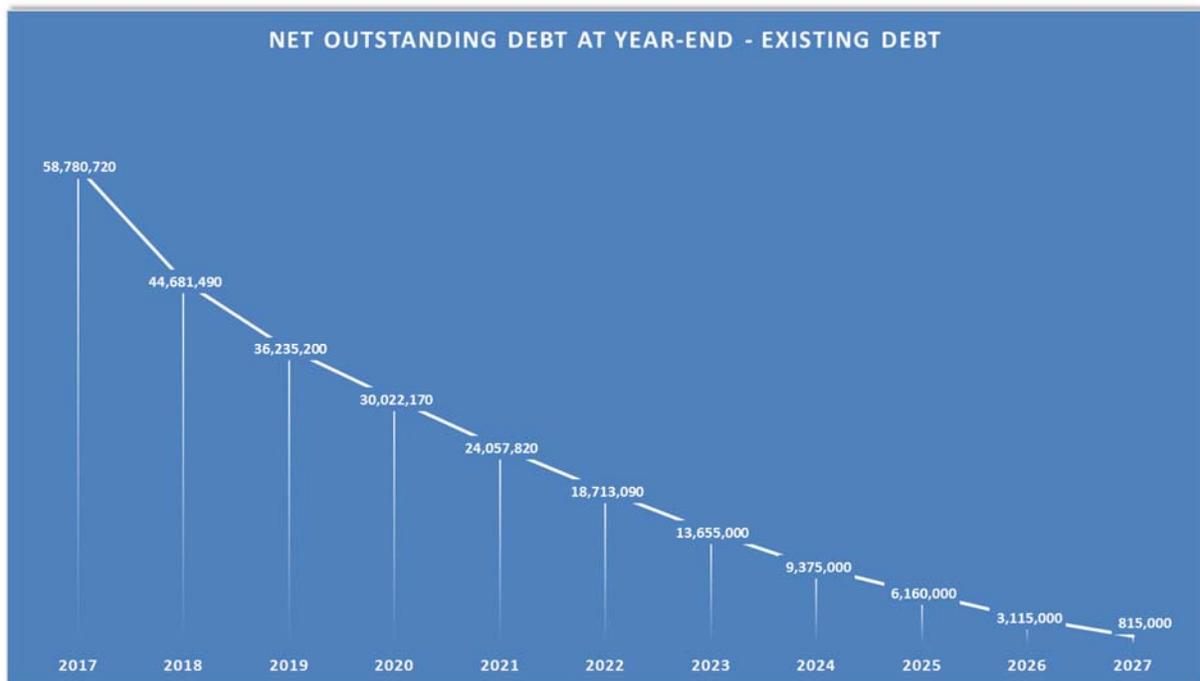
For the 2014 bond issue, the City used Standard & Poor's Ratings Services. Maplewood was assigned a rating of AA+ with a stable outlook.

The AA+ rating, with stable outlook, was affirmed by Standard & Poor's for the 2015, 2016 and 2017 bond issues. In 2017, Moody's evaluated pension liabilities of Minnesota local governments in the context of the new GASB 68 reporting requirements. Like many cities, Maplewood was downgraded one notch from Moody's Aa1 to Aa2. Standard & Poor's did not share the same philosophy regarding Minnesota pension liabilities and did not make a similar move. Minnesota pension liabilities for fiscal year ending June 30, 2017 have improved significantly, which could change the rating. However, Maplewood's 2018 debt issuance will be rated by Standard & Poor's. A new Moody's rating will not automatically occur.

PROJECTED DEBT SERVICE PAYMENTS

The City’s debt service schedules reflect a rapid amortization of outstanding principal. A full 54.7% of the principal is due within 5 years and 85.2% of the principal is due within 10 years. The schedule below reflects regular debt service payments and does not include refunding activity. 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>
2018	7,429,230	1,839,220	9,268,450
2019	7,221,290	1,475,340	8,696,630
2020	6,213,030	1,285,840	7,498,870
2021	5,964,350	1,116,700	7,081,050
2022	5,344,730	946,710	6,291,440
2023	5,058,090	803,960	5,862,050
2024	4,280,000	594,710	4,874,710
2025	3,215,000	487,280	3,702,280
2026	3,045,000	397,080	3,442,080
2027	2,300,000	314,140	2,614,140
2028	2,085,000	248,350	2,333,350
2029	1,770,000	189,060	1,959,060
2030	1,700,000	133,160	1,833,160
2031	1,360,000	82,650	1,442,650
2032	1,075,000	42,150	1,117,150
2033	350,000	18,640	368,640
2034	180,000	9,800	189,800
2035	190,000	3,330	193,330
TOTAL	58,780,720	9,988,120	68,768,840



City of Maplewood

Ramsey County, Minnesota

2018 – 2022 Capital Improvement Plan



Maplewood

Adopted December 11, 2017

Prepared by the Department of Finance

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SECTION I
INTRODUCTION



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CITY OF MAPLEWOOD, MINNESOTA
PRINCIPAL CITY OFFICIALS

DECEMBER 11, 2017

CITY COUNCIL

NORA SLAWIK, MAYOR
Term Expires 12-31-2018

KATHLEEN JUENEMANN, COUNCILMEMBER
Term Expires 12-31-2018

MARYLEE ABRAMS, COUNCILMEMBER
Term Expires 12-31-2018

BRYAN SMITH, COUNCILMEMBER
Term Expires 01-04-2020

TOU XIONG, COUNCILMEMBER
Term Expires 01-04-2020

CITY MANAGERIAL STAFF

Officer	Position	Date Appointed
Melinda Coleman	City Manager	February 6, 2015
Mike Funk	Assistant City Manager/HR Director	February 23, 2015
DuWayne Konewko	Director of Environmental & Economic Development	May 2, 2016
Ellen Paulseth	Finance Director	May 2, 2016
DuWayne Konewko	Director of Parks & Recreation	January 1, 2011
Mychal Fowlds	Director of Information Technology	February 6, 2006
Andrea Sindt	City Clerk	August 5, 1996
Steve Lukin	Fire Chief	March 17, 2000
Steve Love	Director of Public Works	September 12, 2017
Scott Nadeau	Director of Public Safety	August 7, 2017

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December 11, 2017

Honorable Mayor and Council Members:

Introduction

The 2018 – 2022 Proposed Capital Improvement Plan (CIP) for the City of Maplewood is submitted herewith. The City Manager, department heads and staff members have worked diligently to produce a document that is practical, substantive and insightful.

Capital Improvement Plan Goals

- **Acknowledge and Communicate Public Infrastructure Priorities and Dynamics;**
- **Ensure Appropriate Responses to Changing Infrastructure Needs and Demands;**
- **Develop a Financial Assessment of Capital Resources Available to Meet Future Capital Project Planning Needs;**
- **Institute a Strategic Vision Predicated on Maintaining High Quality Infrastructure Capable of Meeting the Needs of Our Citizens for Today and Tomorrow.**

The purpose of the City's CIP is to identify, prioritize and address community needs through careful long-term capital planning and balanced public investment in supporting physical infrastructure. To ensure that this commitment is both meaningful and achievable, appropriate capital improvement factors were given significant consideration in developing a CIP that addresses community priorities over the next five (5) years. The CIP will also provide a planning foundation for future needs assessments to ensure the City is appropriately responding to the critical infrastructure needs necessary for sustainable future growth. The CIP represents a beginning in terms of producing a comprehensive planning response to address changing capital needs by developing a project schedule that will lead to timely and cost-effective project completions.

Discussion

The 2018 – 2022 CIP has been prepared as a strategic planning tool to assist the City Council in identifying proposed capital improvement projects over the next five years. With the inclusion of preliminary financing sources, and appropriate background information citing needs and projected cost estimates, this document will provide the Council with the information to begin the process for planning improvements that meet the City's physical infrastructure needs. Consequently, the CIP serves as a flexible guide to properly identify the critical components of the City's infrastructure, yet maintain flexibility in determining project timeframes, project scope and possible funding sources. The 2018-2022 CIP continues the emphasis of judiciously managing the City's limited resources by prudently planning for known and/or anticipated future capital expenditures.

A critical step in the plan adoption process is the collaborative nature of plan review that involves the leadership of the City Council, the input of appointed commissions and staff, and comment from the community. Consequently, the strategic value of this plan lies in the acknowledgement of future needs by the governing body and the effective communication of those needs to the general public during project development stages. Likewise, the availability and preliminary designation of fiscal resources to serve both current and future needs is critical to the achievement of plan outcomes that meet with Council approval. For major infrastructure improvements, feasibility studies are performed and affected constituencies are notified to formally disseminate and receive public feedback on proposed project plans. This process culminates with the City Council considering all relevant information and making a final decision on the proposed capital improvements.

The public process that supports the advancement of these projects from inception to completion is engendered in the CIP project development and authorization schedule. Formalizing the steps in the CIP project advancement process serves a number of purposes and ensures that the Council and public are kept informed regarding project purposes and desired outcomes, estimated project costs, funding sources, progress and final status. It should be emphasized that projects will require approval in various stages of project development by the City Council in accordance with approved policies.

The objectives of the 2018 – 2022 CIP are to present a comprehensive capital improvement program that communicates efforts:

- To ensure that community priorities are reflected in the capital investment plans of each City department;
- To provide a consolidated financial picture of anticipated expenditures and outline recommended funding strategies to underwrite anticipated capital improvements;
- To document and communicate capital improvement processes for City projects that will ensure consistency, an appreciation of the costs and benefits of proposed capital investments, and raise the level of public understanding regarding the City's public improvement processes;
- To provide information on the fiscal impacts of capital investment plans on total City finances; and
- To effectively plan for public improvements that support community needs in the areas of private development infrastructure, transportation, public safety, parks and recreation, utilities, and commercial/industrial growth through fiscally responsible economic development initiatives.

Accordingly, this document attempts to recognize known or perceived capital improvement needs, but as with any plan recognizes that social, economic and political considerations will by necessity determine final project outcomes. The major categories of expenditures that are identified within the CIP include, but are not limited to: 1) Public Facilities; 2) Street and Utility Construction; Maintenance and Reconstruction; 3) Construction, Maintenance and Upgrades of Parks, Playgrounds and Trails; 4) Private Development Infrastructure and Redevelopment; and 5) Capital Equipment and Vehicles.

The City Council, consequently, accepts this document with the provision that capital improvement planning is subject to the dynamics of community growth and political leadership and acknowledges that other unanticipated needs may take precedence over planned projects.

Projects

Major projects in the 2018 – 2022 CIP include:

Equipment & Facilities

- Facility Maintenance and Upgrades
- Fire Station Rehabilitation
- Fire Truck Replacements
- Ambulance Replacements
- Fleet Replacements
- Technology Upgrades
- Police and Fire 800 MHz Radio Replacements
- Police Records Management System
- Lift Station Upgrades
- Regional Police Firearms Training Range

Street Improvements

- Farrell/Ferndale Area Street Improvements
- Dennis/McClelland Area Street Improvements
- Ferndale/Ivy Area Street Improvements
- East Shore Drive Area Street Improvements
- Mailand/Crestview Forest Area Pavement
- Schaller Area Pavement
- Londin/Highpoint Area Pavement
- Southcrest/Ferndale Area Pavement
- Cope/McMenemy Street Improvements
- Gervais Area Pavement
- Roselawn & Edgerton Intersection Improvements
- Sterling Street Bridge Replacement
- Rice Street Project (County is lead agency)
- White Bear Ave/I694 Interchange Project (County is lead agency)

Parks

- Nature Center Upgrades
- Master Plan Park Maintenance
- Community Center Improvements
- Open Space Improvements
- Park Improvements
- Emerald Ash Borer Removal and Planting

Economic Development

- Gladstone Area Redevelopment
- Housing Replacement Program

Recommendation

The 2018 – 2022 CIP is the product of collaborative planning efforts by City staff and City consultants, City commissions, and the City Council. Projects have been introduced based on anticipated future growth trends articulated in the City's Comprehensive Plan and engineered improvements in the established areas of the community, and capital deficiencies or infrastructure issues brought to the City's attention through a variety of sources.

Capital expenditures identified within the CIP are the best estimates available, and once the CIP is adopted, will be reviewed and confirmed through individual feasibility reports. We are appreciative of the commitment, good judgement and expertise that each department has contributed to the capital improvement planning process. We recommend adoption of the 2018 – 2022 Capital Improvement Plan to ensure that the City's infrastructure, facility and equipment needs will be met.



Melinda Coleman
City Manager



CIP Public Improvement Project Authorization Schedule

The following process is a guideline for authorizing public improvement projects. The process is controlled by Minnesota statutes and community factors. It is, therefore, subject to change. It should be viewed as a guide to assist the City Council and public in understanding the public improvement process used by City staff. City Council action will facilitate each step in the process. As a result, the process time frame is a significant factor affecting the ability of City staff to properly manage and complete approved Council ordered projects within budget and in a timely manner.

1. Council approval of annual CIP projects and City Council resolution ordering preparation of feasibility study will authorize the following:

- a. Staff and/or consultant preparation of project feasibility studies;
- b. Staff preparation of detailed financial review of estimated project costs and funding sources;
- c. Neighborhood meeting may be held prior to feasibility study, subject to need and type of project.

Time Frame: June – July

2. Presentation of feasibility study:

- a. Feasibility study components:
 - i. Review of project scope, preliminary engineering design elements and construction costs;
 - ii. Estimated total project costs, including engineering, administrative, legal and fiscal expenses;
 - iii. Project financial plan/fiscal implications;
 - iv. Preliminary assessment roll, if any, for the public hearing.
- b. City Council will consider acceptance of feasibility study, and adopt a resolution “Accepting Feasibility Study and Setting Date of Public Hearing on the Project.” Adoption of the resolution initiates the following:
 - i. Notices are mailed to affected residents, per statutory requirements, no less than ten days before public hearing;
 - ii. Public hearing notice is published. Two publications, one week apart, with the second publication no less than three days before the hearing.
 - iii. Staff and/or consultants prepare project plans and specifications.

Time Frame: September – November

3. Neighborhood meeting:

- a. City staff will hold neighborhood project meetings, when appropriate, to review and present project feasibility studies, answer questions and meet with affected property owners. These meetings will include a question and answer component designed specifically to bring awareness to the property owner, obtain citizen input and produce an understanding of the purpose behind the proposed public improvement.

Time Frame: Following the City Council approval to prepare the feasibility study, but prior to the public hearing.

4. City Council holds a public hearing, when appropriate, for the following purposes:

- a. Presentation of project;
- b. Presentation of preliminary special assessment rolls and financing implications;
- c. To hear affected resident input;
- d. City Council determines whether to order the public improvement.
- e. A City Council resolution is drafted "Ordering the Project and Authorizing Preparation of Plans and Specifications." The City Council may order the improvement after the public hearing is closed or at a subsequent Council meeting within 6 months of the public hearing date. By statutory requirement, the City Council resolution ordering the project must be approved on a 4/5 Council vote if it is a project with special assessments. If the City Council rejects the project as presented, a Council vote should determine the final status of the project.

Time Frame: November – January

5. Plans and specifications are presented to City Council for approval:

- a. A City Council resolution is drafted authorizing the following:
 - i. Accepting and approving project plans and specifications;
 - ii. Authorizing the advertisement for project bids. Bids are developed and an invitation to bid is processed. Bid opening date is no less than 3 weeks after publication;
 - iii. Authorizing the preparation of assessment roll;
 - iv. Authorizing staff to pursue an appropriate funding mechanism to underwrite project costs.

Time Frame: February – March

6. Assessment roll presented to City Council for approval:

- a. A City Council resolution is drafted authorizing the following:
 - i. Approval of the preliminary assessment roll;
 - ii. Ordering assessment hearing.

Time Frame: February – March

7. City Council acceptance of project bids, award of contracts, and assessment public hearing:

- a. Affected property owners are officially notified, per Minnesota Statutes, no less than two weeks prior to special assessment hearing;
- b. Public notice is published no less than two weeks prior to the special assessment hearing, per Minnesota Statutes;
- c. Staff presents the assessment roll and City Council approves the final assessment roll.

- d. All assessment appeals and requested deferrals received prior to the close of the assessment public hearing will be reviewed by staff and brought back to Council with recommendations at a subsequent meeting;
- e. A City Council resolution is drafted “Accepting Project Bids and Awarding Contracts,”
- f. Project and construction work begins.

Time Frame: March – May

8. City Council considers assessment appeals and requested deferrals and approval of revised assessment roll:

- a. Council consideration of assessment appeals and requested deferrals filed prior to close of the assessment public hearing;
- b. A City Council resolution “Adopting Revised Special Assessment Roll” is considered and adopted;
- c. All actions meet Minnesota Statutes Chapter 429 legal requirements.

Time Frame: March – May

9. Project completion is demonstrated by:

- a. Council acceptance of the project;
- b. Final presentation and review of project costs vs. project budget.

Time Frame: Upon completion of the project

Capital Improvement Financing

Introduction:

Implementing capital improvements requires the utilization of sound, economical financing methods. The City of Maplewood has several financing mechanisms available, ranging from cash reserves to special-purpose funds to borrowing through the issuance of municipal bonds. The financing plan for each improvement is based on the policies of the jurisdictions participating in the project and legal requirements. The final selection and scheduling of proposed capital improvements is based on the ability of the City to secure an appropriate financing plan.

A **capital expenditure** is defined as the acquisition of capital assets or the improvement of the useful life of an existing asset.

The total cost for each project includes construction costs, administrative costs and interest. Several funding sources may be used for a project. The financial viability of the projects in the CIP was analyzed against the following available financing mechanisms:

Bonds and Notes:

Capital Equipment Notes – these notes are backed by the full faith and credit of the City and are subject to the City’s legal debt limitation. The notes can be used to purchase public safety equipment, ambulance and other medical equipment, road construction and maintenance equipment, and other capital equipment having an expected useful life at least as long as the term of the notes. The notes usually mature in five years, but can be issued for terms of up to ten years.

Capital Improvement Bonds – these General Obligation bonds are backed by the full faith and credit of the City and are subject to the City’s debt limit. They are issued to finance infrastructure and facility improvement projects in the City’s Capital Improvement Plan. Due to a statutory requirement, the bonds must be approved by a three-fifths vote of the City Council. The statute also limits the total amount of principal and interest due in any year on all CIP bonds issued by the City to not exceed .16% of the estimated market value of all property in the City. CIP bonds are also subject to a reverse referendum requirement.

General Obligation Bonds – These bonds are backed by the full faith and credit of the City and are all, or partly, supported by tax levies. Bonds that are more than 80% supported by tax levies require voter approval prior to issuance.

General Obligation Improvement Bonds – these bonds are similar to General Obligation Bonds except they do not require voter approval for issuance because the bonds include only the portion of the public improvement project that is not assessed to property owners. At least 20% of the project cost must be assessed to issue these bonds.

Municipal State Aid Bonds - these bonds are issued to finance improvements to municipal state-aid streets. Under state law, future allotments of state street aid are pledged to pay the principal and interest on the bonds. The bonds are also backed by the full faith and credit of the city.

Special Assessment Bonds - these bonds, backed by the full faith and credit of the City, are payable from special assessment charges made to property owners who benefit from public improvements. Under state law, special assessment bonds can be issued without voter approval provided that at least 20% of the improvement cost has been assessed.

Tax Abatement Bonds – these bonds can be issued to finance public infrastructure, public facilities including parks and recreational facilities, as well as development and redevelopment projects. The benefited project or infrastructure does not need to be on or adjacent to the parcel for which taxes are being abated. The maximum principal amount of tax abatement bonds may not exceed the estimated sum of the abatements for the property for the years authorized. These bonds are excluded from the calculation of the net debt limit.

Tax Increment Bonds – these bonds can be issued for housing, economic development, construction of public facilities or infrastructure and redevelopment of blighted areas. The bonds can be revenue bonds or general obligation and are not subject to referendum approval. The bonds are not subject to the City's legal debt limitation.

City Funds:

Ambulance Service Fund –this fund accounts for customer service charges that are used to finance emergency medical services.

Capital Improvement Projects Fund – this fund was established to finance major capital outlay expenditures, through a property tax levy, that cannot be easily financed by alternative revenue sources. It is referred to as the CIP Fund.

Economic Development Authority Fund – this fund was established to finance activities of the Maplewood Area Economic Development Authority.

Environmental Utility Fund – this fund was established to finance maintenance and improvements to the storm water utility system. Revenues for the fund are generated by a utility charge for surface water runoff.

Fire Truck Replacement Fund – this fund was established to finance purchases of fire apparatus. Property taxes are levied annually to fund the purchases.

Fleet Management Fund – this fund accounts for operating expenses of public works vehicles and major equipment. These operating expenses, including depreciation, are used as a basis to establish rental rates for departments using the vehicles. These procedures result in a cash reserve for capital replacement.

General Building Replacement Fund – this fund was established to provide a funding mechanism for the replacement and/or rehabilitation of City buildings. Property taxes are levied annually for this fund.

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

Information Technology Fund – accounts for the maintenance, repair, and operation of the city's computer hardware and software.

North St. Paul WAC Fund - this fund accounts for revenue from water connection charges and a water surcharge that is paid by the owners of property that receive water from the City of North St. Paul. These revenues are used to finance water system costs that cannot be assessed.

Park Development Fund – this fund accounts for the receipt and disbursement of park availability charges PAC. These charges are levied against all new buildings constructed and are paid when the building permit is issued. PAC revenues on residential buildings can only be spent on park developments within the same neighborhood. Commercial PAC revenues can be spent on any park development.

Police Department Squad/Equipment Replacement Fund – this fund is being established to finance squad and major equipment expenditures related to the Police Department. Property taxes are levied annually for this fund.

Police Services Fund – this fund accounts for money that is legally restricted for police services. Most of the revenues are from the sale of forfeited property.

Redevelopment Fund – this fund accounts for activities related to redevelopment and housing rehabilitation and replacement.

Sewer Fund – this fund accounts for customer sanitary sewer service charges that are used to finance the sanitary sewer system operating expenses.

St. Paul Water Fund – this fund accounts for charges collected by the St. Paul Regional Water Services on behalf of the City of Maplewood.

St. Paul Water Availability Charge Fund – this fund accounts for revenue from water connection charges and a water surcharge that is paid by the owners of property that receive water from St. Paul Regional Water Services. These revenues are used to finance water system costs that cannot be assessed.

Street Light Utility Fund – this fund accounts for franchise taxes established through a franchise agreement with electricity providers. Customers pay a tax with their electric bills, which is provided to the City for the use on street light, power system and traffic control systems.

Street User Revitalization Fund – this fund accounts for franchise taxes established through a franchise agreement with gas providers. Customers pay a tax with their gas bills, which is provided to the City. The City uses the fees to fund street projects.

Tree Preservation Fund – developers who are unable to comply with city policies on tree preservation may be allowed to deposit funds for furtherance of city tree goals in other parts of the city.

Other Agencies:

Little Canada – When roads on the border between Maplewood and Little Canada are improved, the two governments jointly finance the cost of the improvement.

MnDOT – a portion of public works improvement costs on State-Aid roads are paid by the Minnesota Department of Transportation.

North St. Paul – when roads on the border between Maplewood and North St. Paul are improved, the two governments jointly finance the cost of the improvement.

Oakdale – when roads on the border between Maplewood and Oakdale are improved, the two governments jointly finance the cost of the improvement.

Ramsey County – when county roads within the city are improved, the cost of the improvements is jointly financed by the two governments.

RWMWD – a portion of public works improvement costs that are paid by the Ramsey Washington Metro Watershed District.

State Aid – refers to money received from the state for street construction projects. State aid allotments for street construction are based on two factors: population and fiscal need. Fiscal need is determined by the estimated costs of construction and maintenance of the city's state aid streets over 25 years.

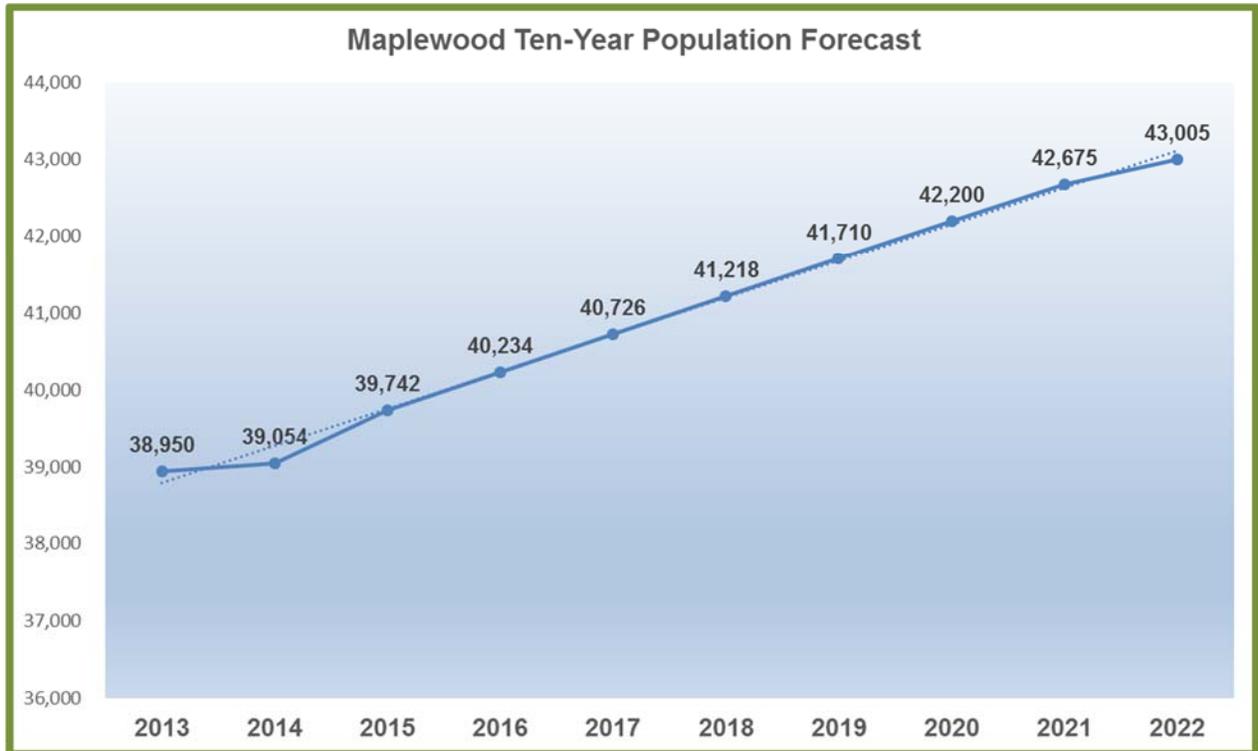
Other Sources of Revenue:

Sale of Property – the portion of the costs of a project or improvement that are paid for with the proceeds of the sale of other City assets.

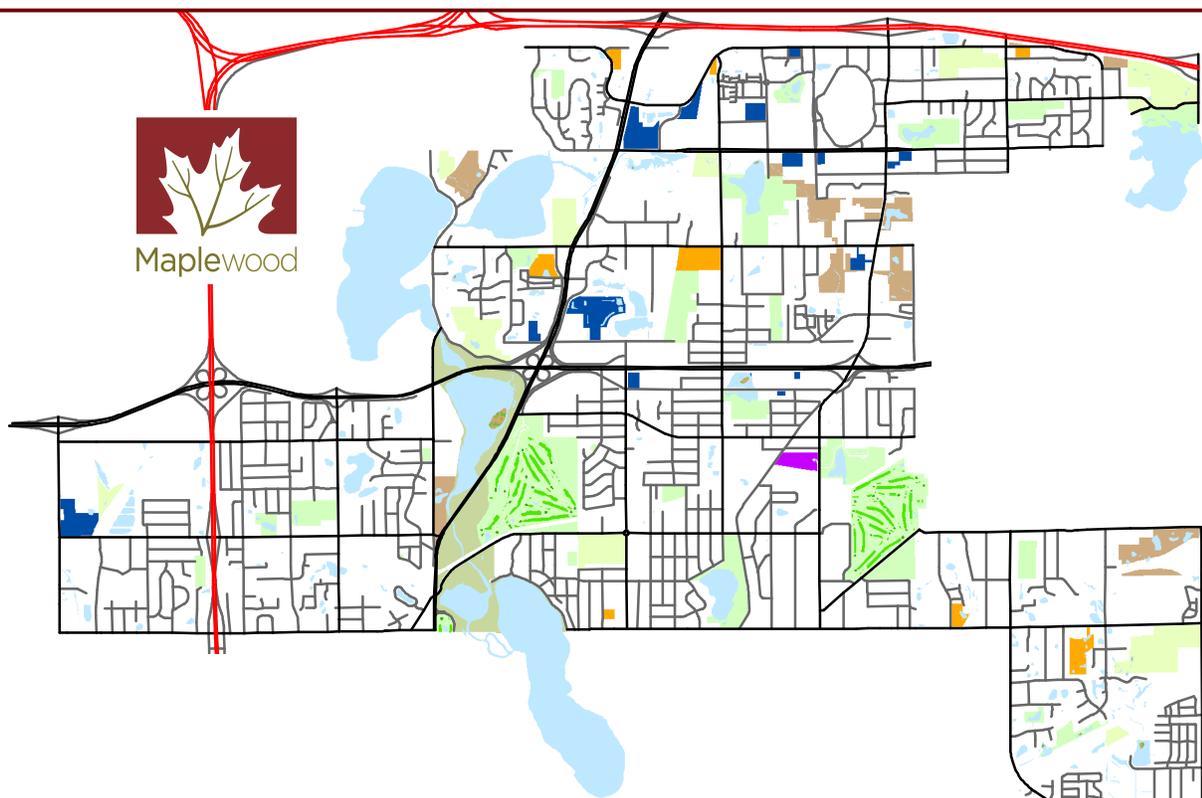
Grants – Grants and contributions are occasionally received from other sources, usually state or federal agencies. The City Council approves the receipt of grants and contributions.

Maplewood Population and Housing Statistics

YEAR	ESTIMATED POPULATION	POPULATION GAIN (LOSS)	NEW DWELLING UNITS	OCCUPIED HOUSEHOLD UNITS
2009	37,755	1,038	20	15,094
2010	38,018	263	16	14,882
2011	38,374	356	16	15,033
2012	39,065	691	20	15,168
2013	38,950	(115)	23	15,289
2014	39,054	104	25	15,243
2015	39,742	688	82	15,325
2016	40,234	492	335	15,660
2017	40,726	492	335	15,995
2018	41,218	492	335	16,330
2019	41,710	492	335	16,665
2020	42,200	490	335	17,000
2021	42,675	475	330	17,330
2022	43,005	330	127	17,457

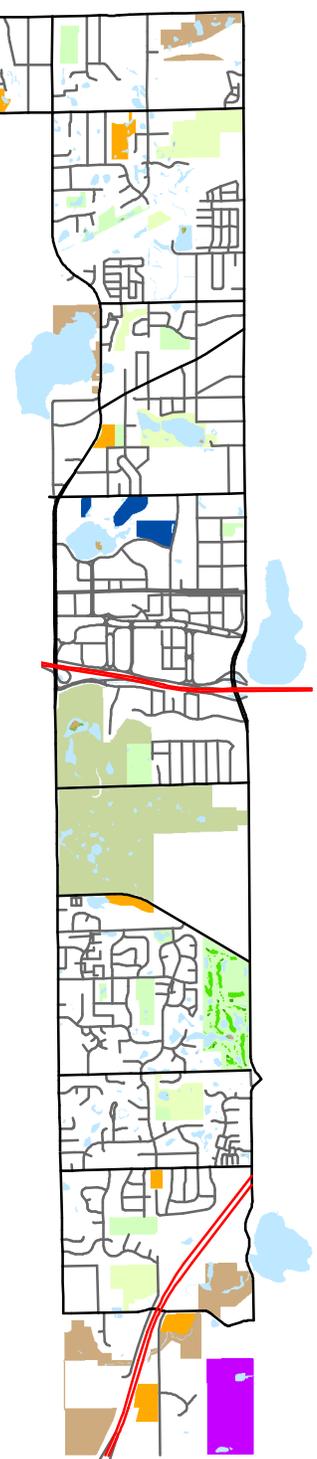


Sources: Metropolitan Council and Maplewood Staff



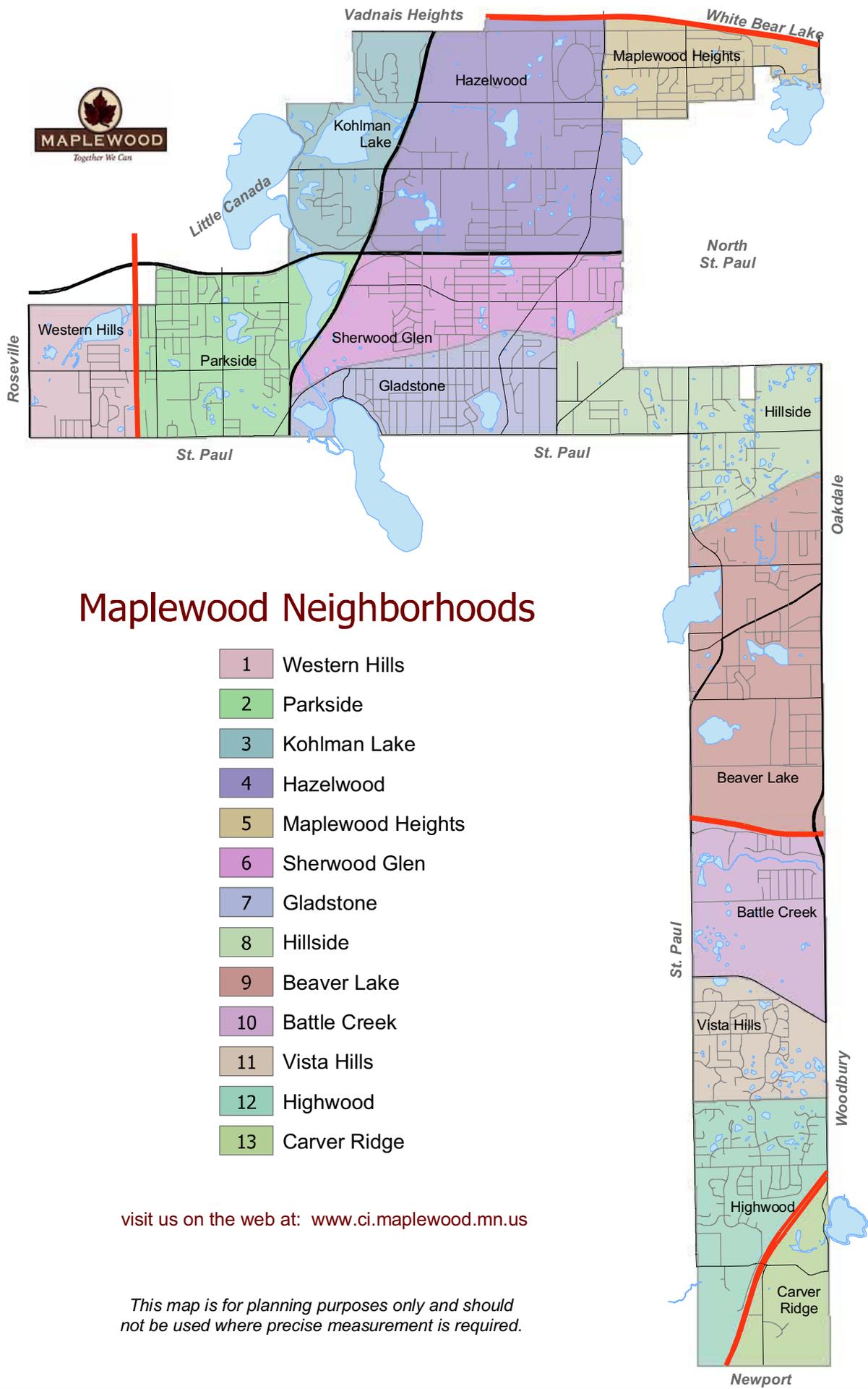
Undeveloped Land in Maplewood

-  Commercial Property
-  Residential Property
-  Mixed Use Property



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Maplewood Neighborhoods

- 1 Western Hills
- 2 Parkside
- 3 Kohlman Lake
- 4 Hazelwood
- 5 Maplewood Heights
- 6 Sherwood Glen
- 7 Gladstone
- 8 Hillside
- 9 Beaver Lake
- 10 Battle Creek
- 11 Vista Hills
- 12 Highwood
- 13 Carver Ridge

visit us on the web at: www.ci.maplewood.mn.us

This map is for planning purposes only and should not be used where precise measurement is required.

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SECTION II
CAPITAL IMPROVEMENT PLAN



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Highlights of the Capital Improvement Plan

Maplewood's Capital Improvement Plan for 2018 - 2022 contains a total of \$89,857,000 in improvements, rehabilitation, and equipment. Many items are routine in nature and others represent significant investments in the community. These betterments are designed to enhance the quality of life and well-being of Maplewood residents.

Major highlights of the 2018 – 2022 CIP are as follows:

Farrell/Ferndale Area Street Improvements - \$7,060,000

The Farrell/Ferndale Area streets, located east of 3M and south of Minnehaha Avenue, will be fully reconstructed in 2018. The project will include the replacement of the road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer and water main repairs, and pedestrian improvements. The following streets are included in the project: Margaret Ave, 5th Ave, Fremont Ave, Farrell St, Ferndale St, Conway Service Dr, Mayhill Rd and 7th St. The project includes 2.0 miles of street, with an average PCI rating of 30/100.



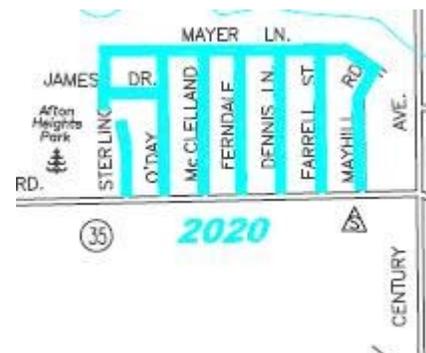
Ferndale/Ivy Area Street Improvements - \$3,730,000

The Ferndale/Ivy Area streets, located north of Maryland Avenue and west of Century Avenue will be fully reconstructed in 2019 including the replacement of the road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer and water main repairs, and pedestrian improvements. Streets in the project area include Dennis Street, Farrell Street, Ferndale Street, Hawthorne Avenue, Ivy Avenue and Mayhill Road. A regional drainage/hydraulic study will be completed prior to the feasibility study in 2017. Identified flood remediation work will be incorporated into the street improvement project. The project includes a total of 1.2 miles of street, with an average PCI rating of 43/100.



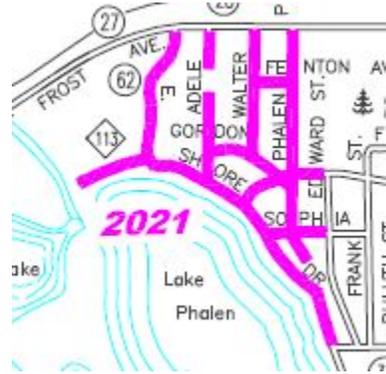
Dennis/McClelland Area Street Improvements - \$6,730,000

The Dennis/McClelland Area streets will be fully reconstructed in 2020, including replacement of road pavement, installation of curb and gutter, expansion of storm water facilities, sanitary sewer and water main repairs, and pedestrian improvements. The following streets are included in the project: Sterling St, James Drive, McClelland St, Ferndale St, Dennis Ln, O'Day St, Mayer Ln, Farrell St, and Mayhill Rd. Storm water treatment methods will be studied in 2018 for the area near Battle Creek. The project includes 2.1 miles of streets, with an average PCI rating of 31/100.



East Shore Drive Area Street Improvements - \$5,470,000

The East Shore Drive Area streets, lying north of Lake Phalen will be fully reconstructed in 2021. The project will include the replacement of the road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer repairs, water main repairs and pedestrian improvements. The following streets are included in the project area: Adele Street, Gordon Avenue, Ripley Avenue, Sophia Avenue, Walter Street, Fenton Avenue, and Phalen Place. This project has 2.05 miles of street, with an average PCI rating of 39/100.



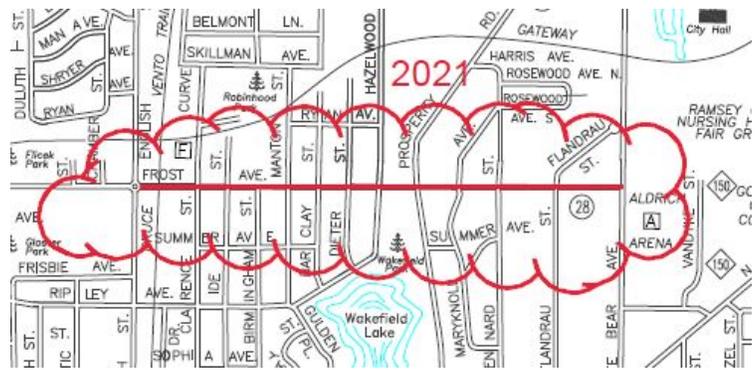
Cope/McMenemy Street Improvements - \$6,960,000

Cope Avenue will be partially reconstructed in 2022, including the replacement of road pavement, expansion of storm water facilities, sanitary sewer repairs, water main repairs, and pedestrian improvements. McMenemy Street will be fully reconstructed in 2022, including the replacement of road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer repairs, water main repairs, and pedestrian improvements. The new design for the east section of Cope Avenue aligns with the City's Living Streets Policy requirements. This project has 2.08 miles of streets, with an average PCI rating of 53/100.



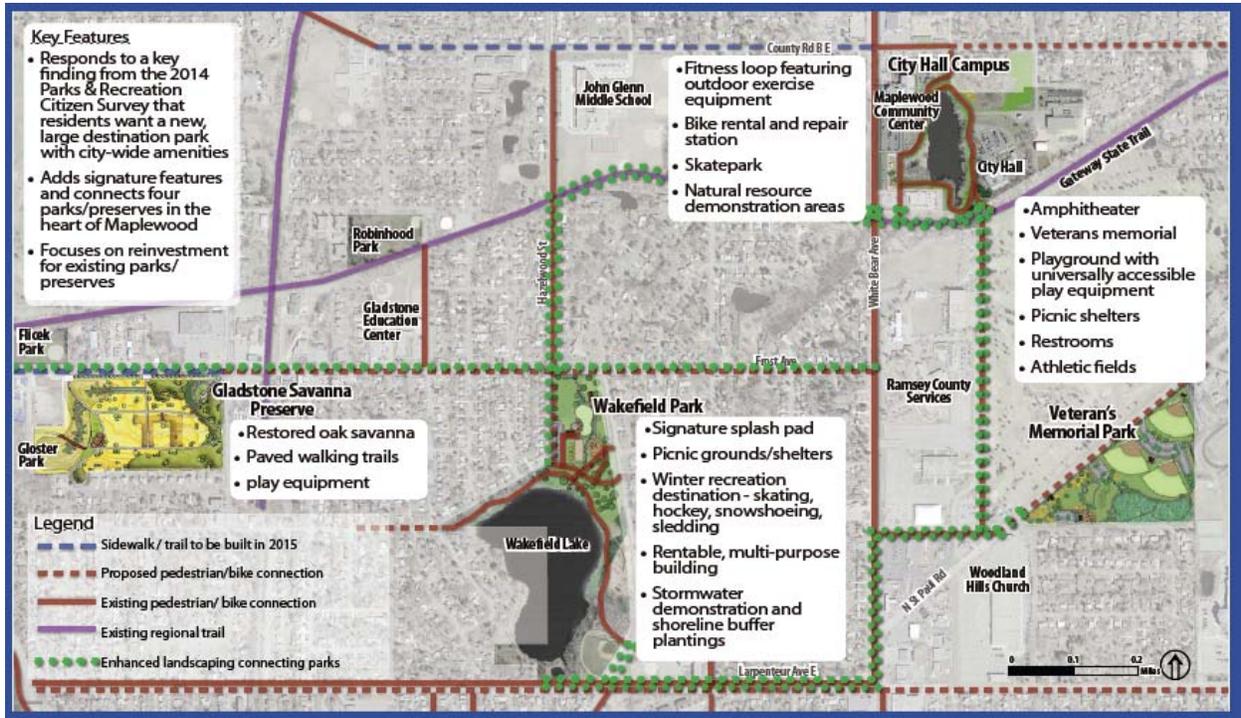
Gladstone Area Redevelopment - \$5,950,000

Specific properties in the Gladstone area have been identified for redevelopment, contingent on available funding. The City will facilitate the acquisition and redevelopment of the properties in accordance with the approved Gladstone Master Plan and the City's Comprehensive Plan. Phase 1 and 2 street, landscape and roadway improvements have been completed. Phase 3 public improvements are scheduled for completion in 2023. The final phase will include funding for the acquisition of property for redevelopment.



Park Maintenance and Reinvestment - \$3,600,000

The City of Maplewood adopted a Parks System Master Plan, giving specific priorities to improvements in the parks system. As part of this process, \$7,000,000 in maintenance and improvements were identified as high priority and essential to the future health of the parks system. These improvements will help fulfill the community’s goals of "Take Care of What We Have". The projects included in this CIP are: Wakefield Building Replacement, Meeting Rooms and Parking (2018); Sherwood Park Replacement, Hazelwood Building Replacement, Hazelwood Playground Replacement, and Hazelwood Field Improvements (2020). Future projects will be decided at a later date.



Rehabilitation of Gladstone and Hazelwood Fire Stations - \$4,500,000

The City will remodel Gladstone Fire Station #2 and Hazelwood Fire Station #3 to improve energy efficiencies and provide additional storage and sleeping quarters. In 2011, the city council approved a restructuring of the fire department, resulting in a reduction in the number of fire stations from five to three. In order to better serve the community, one new station was built in the middle of the city's southern leg. The remaining stations will be remodeled at their current locations to meet fire prevention and protection needs into the future.



Five-Year Capital Improvement Plan Summary

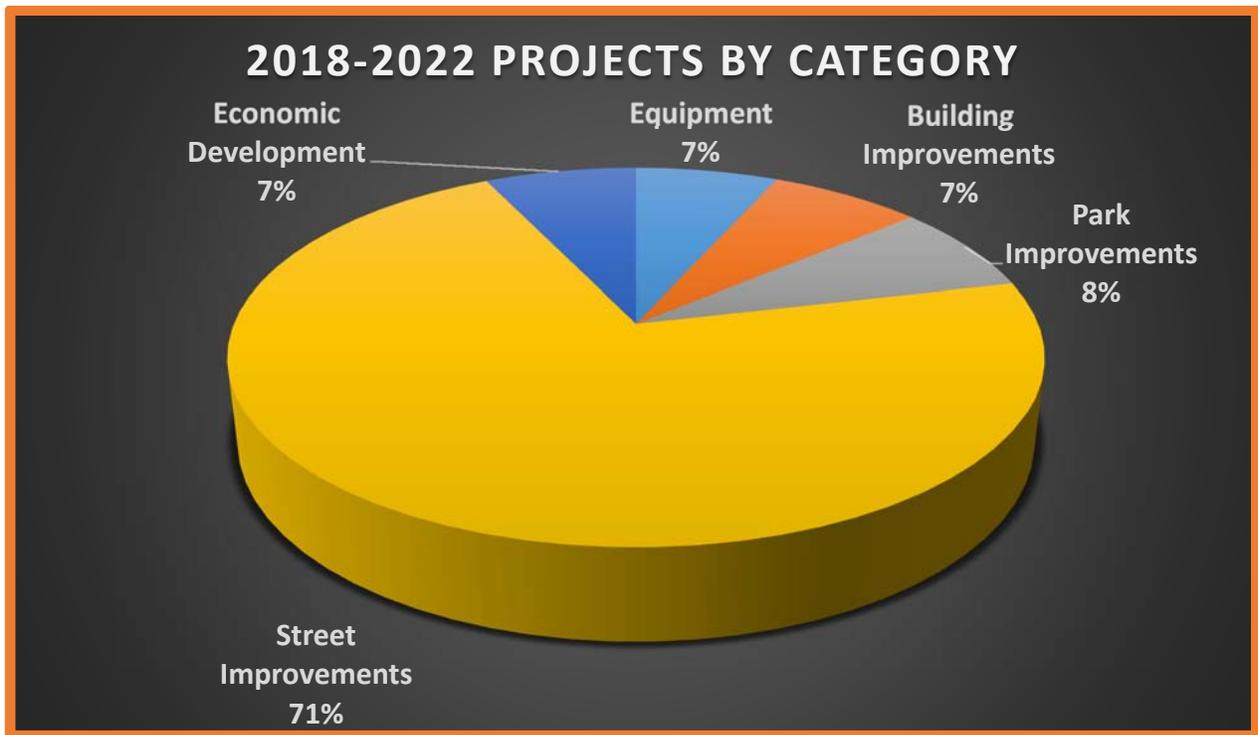
Categories of Expenditures

Street construction is the largest expenditure category in the five-year CIP. All streets in the CIP have a Pavement Condition Index (PCI) of 50 or below. All but one street in the plan is rated below 43, which involves total reconstruction of the street. It is the goal of the City to maintain the streets in adequate condition, to avoid a total reconstruction scenario. However, the City is catching up on deferred maintenance from prior years.

Building improvements include maintenance and mechanical updates to municipal facilities and the Maplewood Community Center. Although the YMCA is operating the community center, the City is responsible for a large portion of the capital improvements. The equipment category includes public works equipment, fire apparatus, squad cars, city vehicles, technology equipment, and lift station equipment.

Summary of CIP Projects by Category

Category	2018	2019	2020	2021	2022	Total
Buildings	50,000	5,381,000	269,000	265,000	469,000	6,434,000
Equipment	954,000	1,887,500	767,800	675,500	1,723,200	6,008,000
Parks	2,260,000	750,000	1,400,000	660,000	1,685,000	6,755,000
Redevelopment	2,150,000	2,750,000	1,350,000	0	150,000	6,400,000
Streets	8,725,000	7,405,000	13,760,000	22,820,000	11,550,000	64,260,000
TOTAL	14,139,000	18,173,500	17,546,800	24,420,500	15,577,200	89,857,000



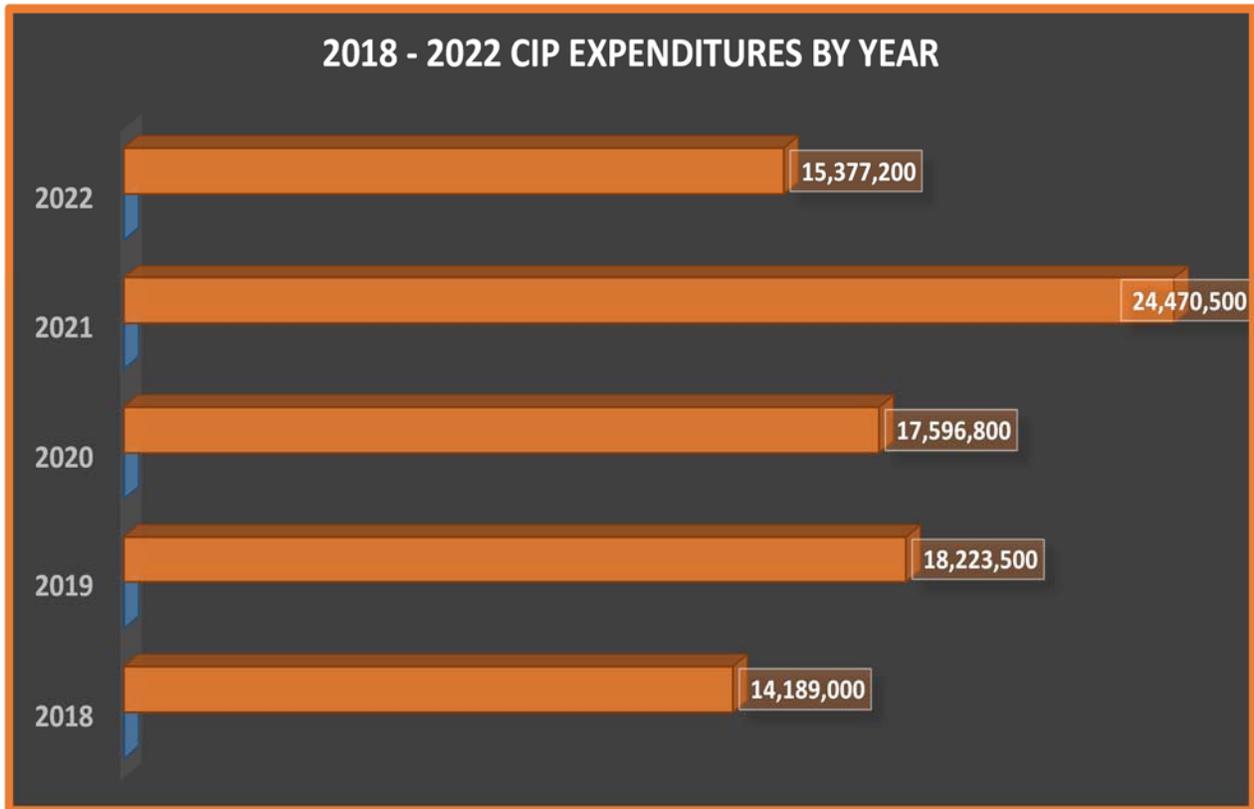
Timing of Projects and Expenditures

The projects and equipment in the five-year CIP have been staged appropriately to align with the affordability and debt parameters set by the City Council. Many projects are being financed with non-property tax revenue sources, such as grants, state aid, and special assessments. Therefore, a large amount in a given year does not necessarily equate to an increase in property taxes. Through long-term financial planning, the City strives to minimize impact on local property taxes.

Many projects are contingent on availability of outside funding sources, including some economic development opportunities and cooperative road improvement projects, and will be prioritized as necessary. Each project has a financing plan. A review of funding sources is important in the context of total expenditures.

The total amount of capital expenditures included in the five-year plan is \$89,857,000. All projects and expenditures are subject to approval and annual appropriation by the City Council, as well as City purchasing policies, capital expenditure policies, City ordinances, and State law.

Summary of CIP Expenditures by Year



Funding Sources

A variety of funding sources will be utilized to fund the projects and expenditures. It is estimated that nearly 40% of the CIP will be financed with debt. General Obligation Bonds will be issued to fund the large street and facility projects.

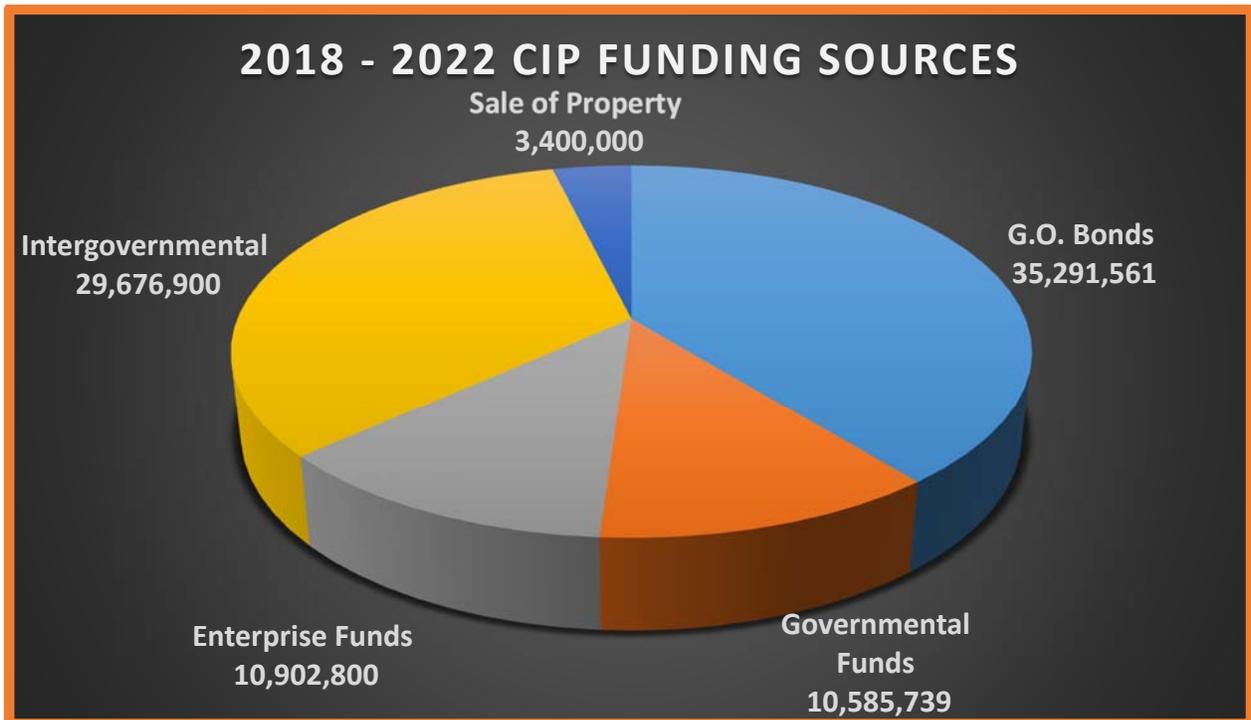
Intergovernmental revenue includes state, federal, and local government grants, and will fund an estimated 33% of the projects included in the CIP.

Existing fund balances in the enterprise funds will finance over 12% of the projects in total. These funds are primarily utility funds, including water, sewer, and environmental funds, and will provide funding for the respective utility component of major street improvement projects.

Governmental funds include capital project and special revenue type funds. Capital project funds contain money that has been set aside for a capital expenditure, such as the purchase of fire trucks and squad cars and pavement overlays. Special revenue funds also account for special revenue streams, such as water surcharges, that accumulate for a specific purpose. Existing fund balances in these funds will finance approximately 12% of the CIP expenditures.

Other revenue sources include the sale of capital assets. The City often trades in old equipment or sells it at auction. The proceeds are utilized to purchase new equipment.

Summary of CIP Funding Sources



Property Tax Impact

General Obligation Bonds will be issued to finance major improvements included in the five-year CIP. The annual debt payments will be serviced through property tax levies in the appropriate year. Annual property tax levies will be required to fund a majority of the equipment over the five year period. An analysis of future property tax levies was undertaken in the CIP process. Estimated property tax levies for new CIP debt and CIP expenditures are shown below:

Planned Tax Levies for CIP Expenditures

	2018	2019	2020	2021	2022	Total
Debt Service Payments	-	550,000	1,090,000	1,580,000	1,890,000	5,110,000
Capital Improvement Projects:						
Fleet Management	352,000	383,000	410,000	376,000	-	1,521,000
IT	50,000	300,000	110,000	50,000	50,000	560,000
Fire Equipment Fund	60,000	60,000	60,000	60,000	60,000	300,000
Police Equipment	216,300	216,300	216,300	216,300	216,300	1,081,500
CIP Fund	178,300	375,900	231,500	233,200	234,900	1,253,800
Maplewood Community Center	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL CIP TAX LEVY	1,056,600	2,085,200	2,317,800	2,715,500	2,651,200	10,826,300

The City maintains a ten-year long term financial management plan. Projected CIP expenditures are incorporated into the plan. Various assumptions are utilized to project the property tax impact of current financial decisions for the ten-year period. For instance, the City estimates the growth in the tax base and makes conservative assumptions about inflation and interest rates on potential new debt. In our analysis, we have assumed that home values will continue to increase moderately. Tax rates will trend downward; however, property taxes will rise at a modest rate due to inflation in the value of homes.

Estimated Impact on City Property Taxes

Property Tax Payable Year	2018	2019	2020	2021	2022	5-Year Impact
Estimated City Tax Rate	45.698%	45.481%	44.295%	45.351%	45.606%	-0.201%
Estimated Increase (Decrease) City Tax Rate	-3.28%	-0.47%	-2.61%	2.38%	0.56%	
Estimated City Taxes on Average Home	\$889	\$916	\$924	\$975	\$1,015	\$126
Estimated City Tax Increase (Decrease) on Average Home	\$10	\$27	\$8	\$51	\$40	
Estimated Increase (Decrease) City Taxes	1.91%	3.00%	0.90%	5.56%	4.05%	14.17%

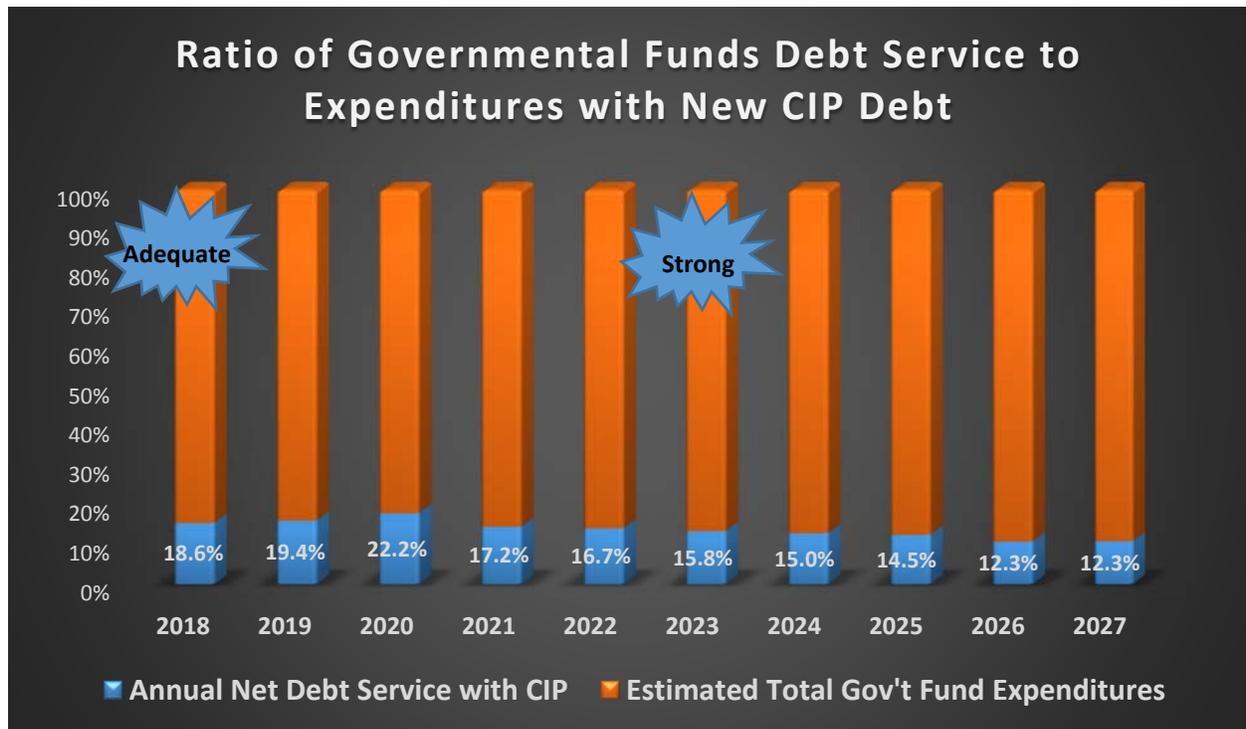
Debt Analysis

During the preparation of the Capital Improvement Plan, the City's present and future debt capacity was evaluated to ensure that the financing plan is sustainable and meets all legal requirements. Our analysis includes a projection of future debt transactions, population changes, tax base growth, debt ratios, and a ten-year cash flow analysis of the utility funds. The analysis was done with the City's bond rating in mind.

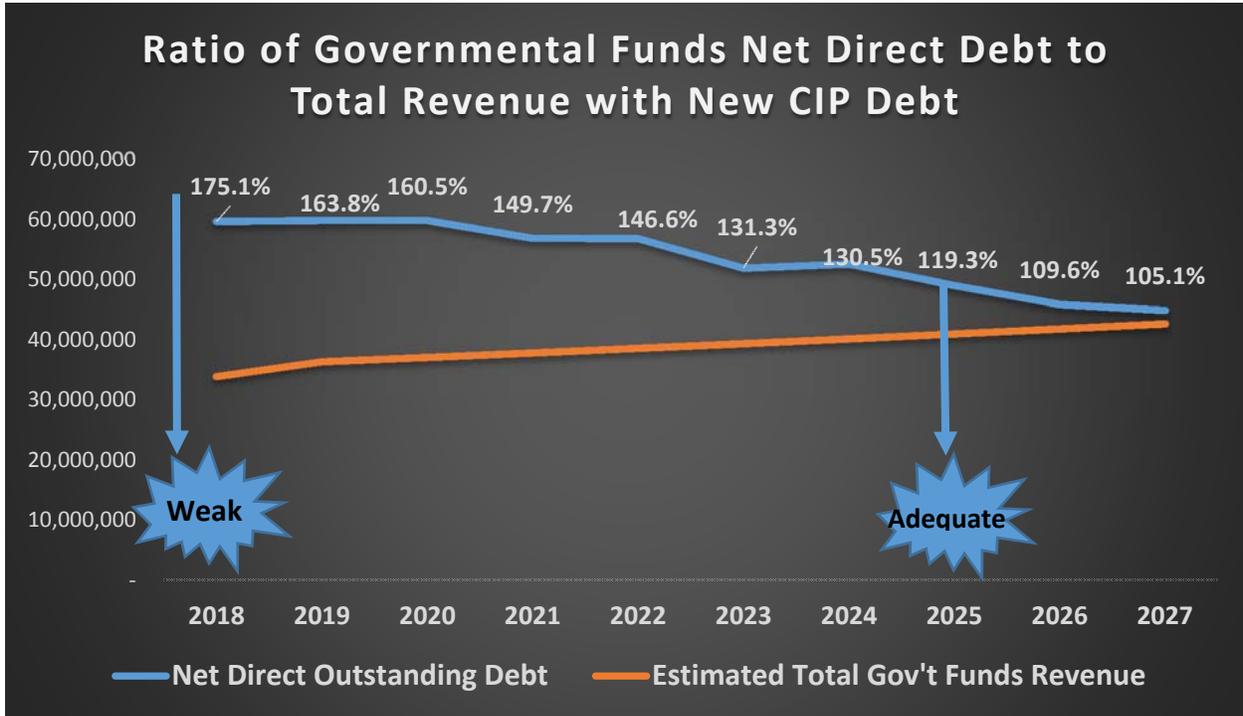
Bond Rating

The City's AA+ bond rating from Standard & Poor's Investor Services is based on local and regional economic factors, demographics, debt structure, management performance, and financial condition. The bond rating is the most important factor in obtaining a favorable interest rate. Standard & Poor's utilizes two quantitative measures for analyzing the City's debt burden. They are: 1) total governmental funds debt service as a percent of expenditures; and 2) net direct governmental funds debt as a percentage of total revenue. The City strives to achieve an "Adequate" or better rating from the rating agency on both measures. As a result of our analysis, we believe the projected debt ratios related to the CIP will not adversely impact Maplewood's bond rating.

Utilizing Standard & Poor's ratio #1, the following chart illustrates the impact of the 2018-2027 CIP debt on the "Adequate" Standard & Poor's rating. The analysis contains assumptions about the level of future expenditures and reflects additional debt related to the CIP:



The City has a “Weak” rating on Standard & Poor’s ratio #2, however, this factor is not weighted heavily enough to impact the City’s bond rating, given the City’s healthy overall financial picture. The City is working on restructuring its debt policy to reach the goal of an “Adequate” rating sooner. The following chart illustrates the impact of the new CIP debt on ratio #2, using inflationary assumptions about future total revenues:



Since 2010, Maplewood has received either an “Aa1” rating from Moody’s Investors Service or an “AA+” rating from Standard and Poor’s Investor Rating Service. Prior to that, the City maintained an “Aa2” rating with Moody’s Investors Service, which is comparable to a rating of “AA+” from Standard and Poor’s. Moody’s cited continued growth and diversification of the City’s economy, the strength and long-term stability of the tax base, and well maintained finances as rationale for the rating upgrade.

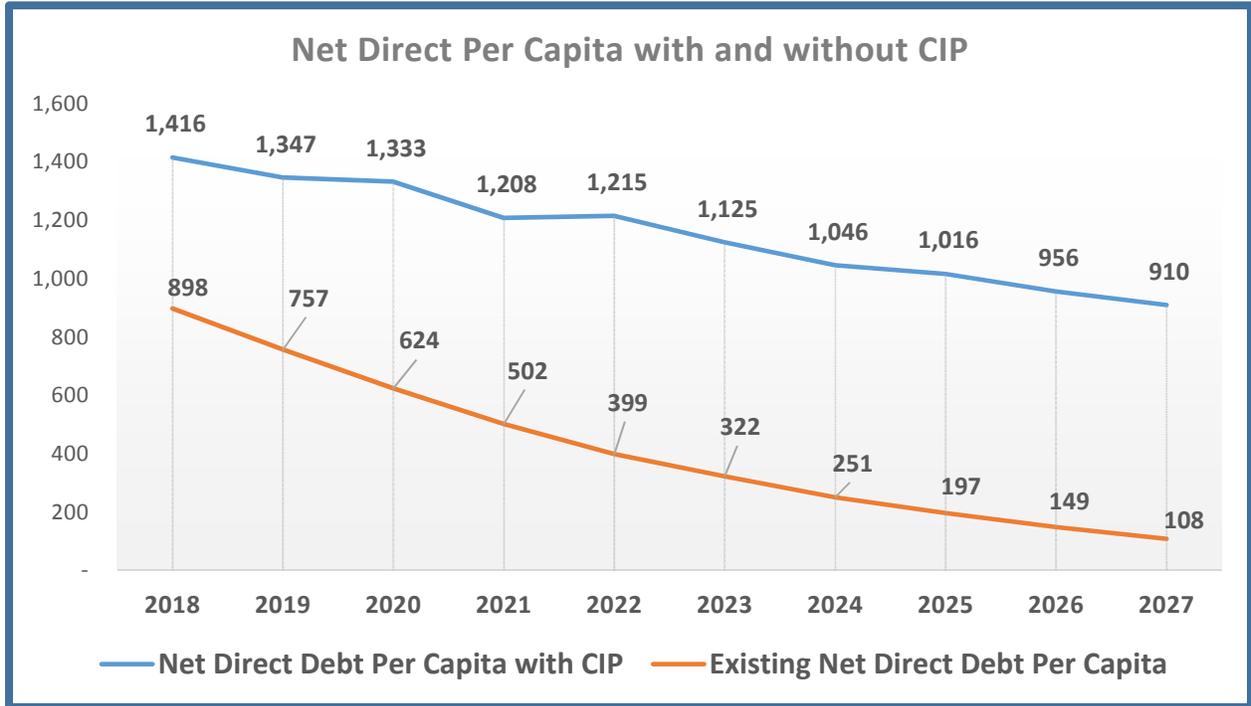
Debt Capacity

The City utilizes additional measures to compare relative debt burdens, including the amount of debt per capita and the ratio of debt to tax base. The 2018-2022 CIP will require the issuance of \$35,296,000 in additional debt to finance the projects and expenditures. The debt will be serviced with tax levies, special assessments, municipal state aid, tax increment, and tax abatement levies. The City analyzed the additional proposed debt in the context of these additional measures.

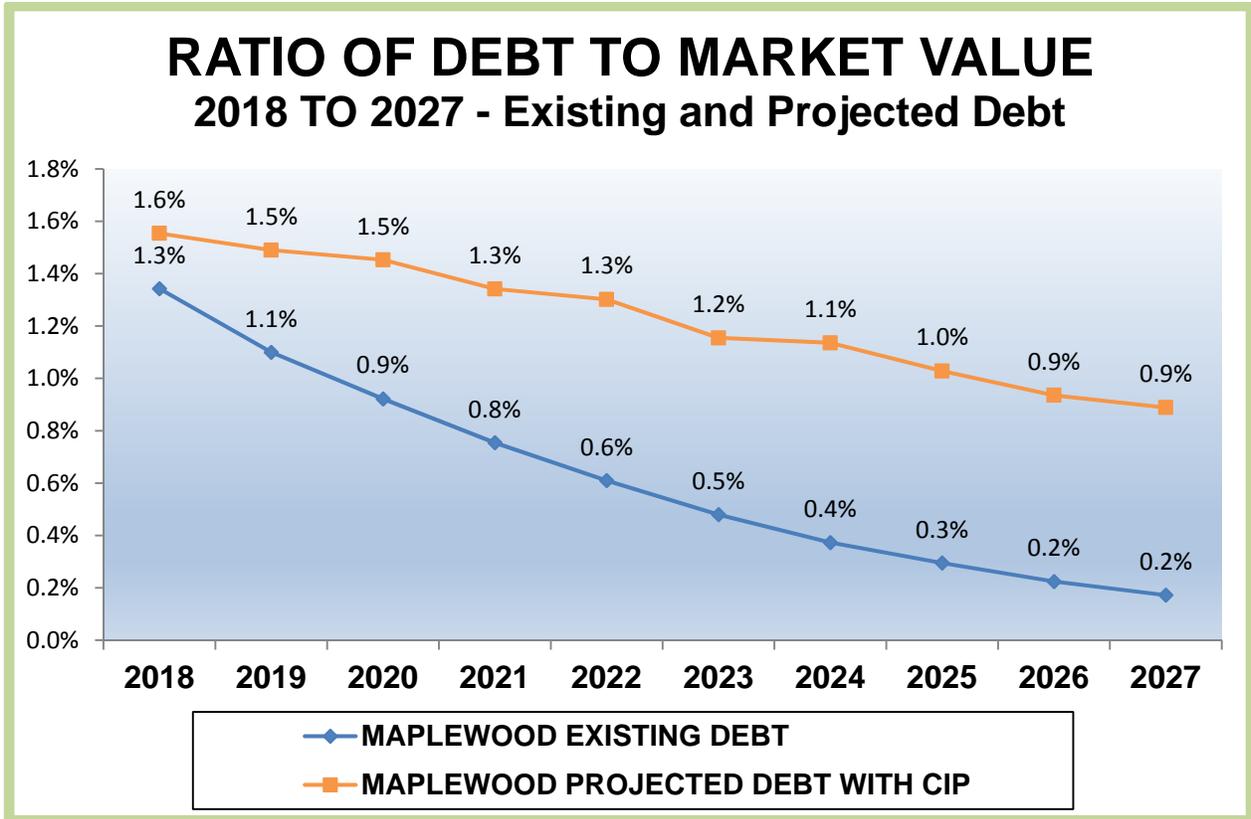
The City’s outstanding debt burden will continue to decrease over the five-year CIP period, due to rapid amortization of existing debt principal. The City’s projected debt profile, including the projected new CIP debt, for the next five years is shown below:

DEBT TRANSACTIONS CURRENT YEAR AND NEXT TEN YEARS					
Year	New Debt Issued	Debt Paid	Debt Outstanding	Less Escrow Funds	Net Debt Outstanding
2016	Balance Forward		68,623,530	0	68,623,530
2017	6,995,000	(10,167,820)	65,450,710	(6,670,000)	58,780,710
2018	8,263,000	(12,874,230)	60,839,480	(1,225,000)	59,614,480
2019	7,940,000	(8,996,290)	59,783,190	0	59,783,190
2020	7,281,000	(7,303,030)	59,761,160	0	59,761,160
2021	4,621,000	(7,544,350)	56,837,810	0	56,837,810
2022	7,191,000	(7,234,730)	56,794,080	0	56,794,080
2023	2,535,000	(7,438,090)	51,890,990	0	51,890,990
2024	7,521,000	(6,840,000)	52,571,990	0	52,571,990
2025	2,712,000	(6,265,000)	49,018,990	0	49,018,990
2026	3,201,000	(6,275,000)	45,944,990	0	45,944,990
2027	4,753,000	(5,740,000)	44,957,990	0	44,957,990

The City monitors the amount of debt per capita as an indicator of financial health. Population projections provided by the Metropolitan Council and City staff were utilized to project Net Direct Debt per Capita. Net Direct Debt includes outstanding debt, net of funds held in escrow for refunding outstanding principal on the call date of the issue. The impact of the 2018 – 2027 CIP on the debt per capita is shown below:



The City monitors the ratio of debt to the estimated market value of the City’s tax base. Future market values are projected based on assumptions about inflation, the current housing market and new construction. The following chart illustrates the ratio.



Legal Debt Limitation

Minnesota Statutes limit the City’s outstanding net debt to 3.0% of the estimated market value of taxable property in the City. However, there are many exceptions. Most of the City’s debt is not subject to the limitation. The difference between the statutory debt limit and the debt subject to the legal debt limitation is referred to as the legal debt margin. The table below shows Maplewood’s legal debt margin for the years 2018-2022.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2018	2019	2020	2021	2022
Projected market value	3,914,990,200	4,012,864,955	4,113,186,579	4,236,582,176	4,363,679,642
Statutory debt limit					
3% of market value	117,449,706	120,385,949	123,395,597	127,097,465	130,910,389
Amount of debt applicable to debt limit:					
Equipment 2012A	130,000	65,000	-	-	-
CIP 2013A	2,975,000	2,750,000	2,520,000	2,290,000	2,055,000
Refunding 2013B	750,000	500,000	255,000	-	-
CIP & Equipment 2014A	2,895,000	2,725,000	2,550,000	2,365,000	2,300,000
CIP & Equipment 2015B	1,050,000	960,000	870,000	780,000	690,000
CIP & Equipment 2016A	1,590,000	1,410,000	1,230,000	1,040,000	920,000
Total debt applicable	9,390,000	8,410,000	7,425,000	6,475,000	5,965,000
Legal debt margin	108,059,706	111,975,949	115,970,597	120,622,465	124,945,389

Impact on Operating Budget

Identifying potential costs associated with implementation of the proposed capital improvement projects is a critical aspect of long-term financial planning. Many of the projects included in the Capital Improvement Plan will have little or no impact on the operating budget. Each individual project page identifies budgetary impact by project, however, many are insignificant in the context of the operating budget.

Generally, equipment replacement items will have a positive impact on future operating budgets due to lower maintenance costs. There are no items new to the fleet included in the CIP. Likewise, building maintenance and upgrades will generally have a positive impact on the budget. Specifically, significant energy savings is associated with the fire department rehabilitation projects. Finally, street improvement projects result in substantial savings per mile in maintenance costs. Deferring maintenance on streets in need of improvement will most likely result in higher reconstruction costs in the long run.

The projects listed below will have a notable effect on future operating budgets. Specific projects include:

2018 Projects:

Emerald Ash Borer Removal and Planting

The eradication of the Emerald Ash Borer in Maplewood represents a sizeable commitment to the ongoing maintenance of the City's ash trees. Removal and replacement of the City's 2037 ash trees is estimated to cost between \$1.4 and \$1.8 million. A tax levy of \$100,000 in 2018 and \$150,000 in future years through 2030 is reflected in the CIP in future years.

Park Maintenance and Reinvestment – Wakefield Park Improvements

The City's Parks System Master Plan identified needs in several of the City's parks, including Wakefield. A new community building and parking facilities will be constructed at Wakefield, beginning in 2018. Ongoing maintenance and utilities for the building and grounds is expected to be around \$20,000 per year.

2019 Projects:

Software Replacements and Upgrades

The replacement of Eden systems will involve slightly higher annual maintenance fees. The move to more current technology is estimated to involve an additional annual commitment of under \$10,000.

Regional Police Firearms Training Range

The construction of the jointly owned training range over the next five years will also involve a future commitment to the maintenance and upkeep of the facility. The ongoing costs have not yet been identified, as the City is currently still in the planning stages with several other East Metro communities.

Utility Funds Analysis

The City has Water, Sanitary Sewer, and Storm Water Utility Funds that help support CIP projects. The City utilizes a ten-year financial management plan to help schedule projects efficiently. An estimated five-year cash flow analysis on each utility fund is shown below:

Environmental Utility Fund (EUF) - The analysis for the EUF includes 3% - 5% inflationary increase in fees each year. These increases are necessary to avoid projected liquidity problems. If the City does not fund the commitments related to projects in this fund, it may be necessary to issue bonds for this component of some of the projects. This fund finances storm water treatment improvements and provides educational resources.

EUF Fund	2018	2019	2020	2021	2022
Utility Revenues	2,631,000	2,757,250	2,894,063	3,009,825	3,009,825
Operating Expenses	1,862,954	1,895,153	1,921,556	1,948,487	1,975,957
Operating Profit (Loss)	768,046	862,097	972,507	1,061,338	1,033,868
Less: Debt Service	(382,390)	(386,550)	(384,530)	(376,980)	(379,700)
Less: Administrative Charges	(162,000)	(94,758)	(96,078)	(97,424)	(98,798)
Less: CIP Expenditures	(1,706,500)	(780,600)	(1,532,500)	(1,233,500)	(927,500)
Change in Net Position	(1,482,844)	(399,810)	(1,040,601)	(646,566)	(372,130)
Beginning Cash Position	1,288,869	381,025	556,215	90,613	19,047
Add: Depreciation	575,000	575,000	575,000	575,000	575,000
Ending Cash Position	381,025	556,215	90,613	19,047	221,917

St. Paul Water Area Charge (WAC) Fund – This fund finances improvements to the City’s water infrastructure, through a surcharge on water bills. The analysis assumes increases due to system expansion only. The St. Paul WAC Fund is well positioned to fund the CIP projects and meet its other obligations over the five-year period, as shown below:

St. Paul WAC Fund	2018	2019	2020	2021	2022
Utility Revenues	442,000	464,200	477,404	488,612	490,824
Operating Expenses	7,500	7,650	7,803	7,959	8,118
Operating Profit (Loss)	434,500	456,550	469,601	480,653	482,706
Less: Debt Service	(44,620)	(44,090)	(43,430)	(42,670)	(41,830)
Less: Administrative Charges	-	(23,210)	(23,870)	(24,431)	(24,541)
Less: CIP Expenditures	(303,100)	(138,900)	(297,500)	(362,900)	(329,900)
Change in Net Position	86,780	250,350	104,801	50,652	86,435
Beginning Cash Position	1,222,028	1,308,808	1,559,158	1,663,959	1,714,611
Ending Cash Position	1,308,808	1,559,158	1,663,959	1,714,611	1,801,046

The Sanitary Sewer Fund – The Sewer Fund provides the resources for sewer operations and capital improvements to the sewer system. It is funded with user charges, area charges, and connection fees. There is a 2% increase in user charges planned for 2018. A 2% inflationary charge is included in the remaining later years; however, the actual increase is dependent on the increase in the waste processing contract. The Sewer Fund is healthy and can accommodate the planned CIP improvements.

Sewer Fund	2018	2019	2020	2021	2022
Utility Revenues	5,170,000	5,267,500	5,372,050	5,468,691	5,577,465
Operating Expenses	4,646,730	4,755,073	4,864,075	4,998,147	5,136,242
Operating Profit (Loss)	523,270	512,427	507,975	470,544	441,223
Less: Debt Service	(350,480)	(237,120)	(136,020)	(132,450)	(134,130)
Less: Administrative Charges	(375,000)	(261,375)	(266,603)	(271,935)	(277,373)
Less: CIP Expenditures	(623,097)	(323,500)	(480,500)	(555,900)	(565,900)
Change in Net Position	(825,307)	(309,568)	(375,148)	(489,741)	(536,180)
Beginning Cash Position	4,381,155	3,948,848	4,034,280	4,054,132	3,959,391
Add: Depreciation	393,000	395,000	395,000	395,000	395,000
Ending Cash Position	3,948,848	4,034,280	4,054,132	3,959,391	3,818,211

Street Light Utility Fund – This fund is used to finance street lighting improvements and repairs. It derives revenue from an electric franchise fee of \$1.25 per household. There are no projects planned for the five-year CIP because the fund currently has insufficient cash flow. The City Council is considering an increase in the amount of the franchise fee for 2018, which will be dedicated for street improvements.

Street Light Utility Fund	2018	2019	2020	2021	2022
Utility Revenues	490,000	480,000	480,000	480,000	484,000
Operating Expenses	260,000	265,200	270,504	275,914	281,432
Operating Profit (Loss)	230,000	214,800	209,496	204,086	202,568
Less: Debt Service	-	-	-	-	-
Less: Administrative Charges	-	(24,000)	(24,000)	(24,000)	(24,100)
Less: CIP Expenditures	-	-	-	-	-
Change in Net Position	230,000	190,800	185,496	180,086	178,468
Beginning Cash Position	84,665	314,665	505,465	690,961	871,047
Ending Cash Position	314,665	505,465	690,961	871,047	1,049,515

Street Improvement Fund – this fund finances street improvements that are not paid for through the special assessment process. It is funded through a gas franchise fee in the amount of \$2.50 per household, which provides about \$480,000 in revenue per year. The City uses these funds for street overlay projects. An analysis is not included because all projects are subject to available revenues. The funds are typically depleted on an annual basis. The City is considering an increase in the franchise fee to fund street improvements on a pay-as-you-go basis.

City of Maplewood, Minnesota

Capital Improvement Plan

2018 thru 2022

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2018				
Ambulance Replacement	Ambulance	FD18.017	2	250,000
Housing Replacement Program	EEDD	CD02.01	2	150,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	2,000,000
Replacement of Police & Fire 800 MHZ Radios	Fire Department	FD18.010	1	78,300
Fire Fighting Turn Out Gear	Fire Department	FD18.014	1	57,400
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	100,000
Open Space Improvements	Parks and Recreation	PM08.060	3	110,000
Harvest Park	Parks and Recreation	PM14.020	3	50,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	100,000
Wakefield Park	Parks and Recreation	PM15.430	3	250,000
Park Maintenance and Re-Investment	Parks and Recreation	PM16.001	3	1,600,000
Maplewood Nature Center Improvements	Parks and Recreation	PM18.01	3	50,000
Edgerton Community Garden	Parks and Recreation	PM18.02	2	50,000
Squad Replacement	Police Department	PD18.010	1	216,300
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Single-Axle Plow Truck	Public Works	PW13.03	2	220,000
Pond Clean Out/Dredging Projects	Public Works	PW14.01	3	100,000
One 1/2-Ton Truck	Public Works	PW15.03	3	22,000
Wood Chipper	Public Works	PW15.05	3	70,000
Asphalt Hot Box	Public Works	PW16.04	3	40,000
NSP Lake Boulevard	Street Department	18.13	n/a	175,000
Farrell/Ferndale Area Street Improvements	Street Department	PW09.08	1	7,060,000
Dennis/McClelland Area Street Improvements	Street Department	PW09.10	1	100,000
Ferndale/Ivy Area Street Improvements	Street Department	PW15.11	1	100,000
Mailand/Crestview Forest Area Pavement	Street Department	PW16.10	1	60,000
Londin/Highpoint Area Pavement	Street Department	PW16.12	1	1,010,000
Roselawn & Edgerton Intersection Improvements	Street Department	PW18.12	1	100,000
Total for 2018				14,139,000
2019				
Ambulance Replacement	Ambulance	FD18.016	2	255,000
Park Maintenance Building Updates	Building Maintenance	MT17.01	3	146,000
1902 Building Roof	Building Maintenance	MT17.06	3	410,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	2,750,000
Replacement of Police & Fire 800 MHZ Radios	Fire Department	FD18.010	1	79,900
Rehabilitation of Fire Station #3 Hazelwood	Fire Department	FD18.011	2	2,400,000
Rehabilitation of Fire Station #2 Gladstone	Fire Department	FD18.012	2	2,100,000
Fire Fighting Turn Out Gear	Fire Department	FD18.014	1	58,300
Replacement of Fire Truck	Fire Department	FD18.015	2	645,000
Eden System replacement	IT	IT15.020	2	250,000
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	100,000
Open Space Improvements	Parks and Recreation	PM08.060	3	250,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Fish Creek Open Space	Parks and Recreation	PM16.005	3	250,000

Project Name	Department	Project #	Priority	Project Cost
Maplewood Nature Center Improvements	Parks and Recreation	PM18.01	3	125,000
Squad Replacement	Police Department	PD18.010	1	216,300
Regional Police Firearms Training Range	Police Department	PD18.060	3	200,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Single-Axle Plow Truck	Public Works	PW15.01	2	220,000
ToolCat Work Machine	Public Works	PW16.03	3	58,000
Three Tilt-Deck Trailers	Public Works	PW16.05	3	30,000
Tractor/Utility Machine	Public Works	PW17.01	3	75,000
Dennis/McClelland Area Street Improvements	Street Department	PW09.10	1	100,000
Sterling Street Bridge Replacement	Street Department	PW12.02	1	1,300,000
Ferndale/Ivy Area Street Improvements	Street Department	PW15.11	1	3,630,000
Mailand/Crestview Forest Area Pavement	Street Department	PW16.10	1	1,340,000
Schaller Area Pavement	Street Department	PW16.11	1	60,000
Roselawn & Edgerton Intersection Improvements	Street Department	PW18.12	1	955,000

Total for 2019

18,173,500

2020

City Hall/Police Department Emergency Generator	Building Maintenance	MT18.01	3	69,000
Housing Replacement Program	EEDD	CD02.01	2	150,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	1,200,000
Replacement of Police & Fire 800 MHZ Radios	Fire Department	FD18.010	1	81,500
Server Storage	IT	IT16.010	2	60,000
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	100,000
Open Space Improvements	Parks and Recreation	PM08.060	3	25,000
Goodrich Park	Parks and Recreation	PM11.020	3	50,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Park Maintenance and Re-Investment	Parks and Recreation	PM16.001	3	1,000,000
Maplewood Nature Center Master Plan	Parks and Recreation	PM16.003	3	75,000
Squad Replacement	Police Department	PD18.010	1	216,300
Regional Police Firearms Training Range	Police Department	PD18.060	3	200,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Pond Clean Out/Dredging Projects	Public Works	PW14.01	3	100,000
Water Tanker	Public Works	PW15.02	2	110,000
Street Sweeper	Public Works	PW16.02	3	210,000
16' Park Mower	Public Works	PW17.02	3	90,000
Dennis/McClelland Area Street Improvements	Street Department	PW09.10	1	6,530,000
Rice Street	Street Department	PW16.06	2	5,460,000
Schaller Area Pavement	Street Department	PW16.11	1	1,490,000
Southcrest/Ferndale Area Pavement	Street Department	PW17.06	1	60,000
East Shore Drive Area Street Improvements	Street Department	PW17.08	1	100,000

Total for 2020

17,546,800

2021

1902 A/C Replacement	Building Maintenance	MT18.02	3	65,000
Replacement of Police & Fire 800 MHZ Radios	Fire Department	FD18.010	1	83,200
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	110,000
Open Space Improvements	Parks and Recreation	PM08.060	3	150,000
Goodrich Park	Parks and Recreation	PM11.020	3	250,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Squad Replacement	Police Department	PD18.010	1	216,300
Regional Police Firearms Training Range	Police Department	PD18.060	3	200,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
1 1/2-Ton Utility Truck	Public Works	PW17.03	3	90,000
Single-Axle Plow Truck	Public Works	PW17.04	2	230,000
Asphalt Paver	Public Works	PW17.05	2	56,000

Project Name	Department	Project #	Priority	Project Cost
White Bear Ave / I694 Interchange Project	Street Department	<i>PW15.08</i>	2	15,500,000
Southcrest/Ferndale Area Pavement	Street Department	<i>PW17.06</i>	1	1,670,000
East Shore Drive Area Street Improvements	Street Department	<i>PW17.08</i>	1	5,370,000
Cope/McMenemy Street Improvements	Street Department	<i>PW18.01</i>	1	100,000
Gervais Area Pavement	Street Department	<i>PW18.02</i>	1	60,000
Gladstone Area Phase 3 Street Improvements	Street Department	<i>PW18.03</i>	1	100,000
Total for 2021				24,420,500
2022				
Ambulance Replacement	Ambulance	<i>FD18.018</i>	2	272,000
1902 Building Mechanical Updates	Building Maintenance	<i>MT17.05</i>	3	269,000
Housing Replacement Program	EEDD	<i>CD02.01</i>	2	150,000
Replacement of Police & Fire 800 MHZ Radios	Fire Department	<i>FD18.010</i>	1	84,900
Replacement of Ladder Truck	Fire Department	<i>FD18.013</i>	2	900,000
Park Upgrades to Existing Parks	Parks and Recreation	<i>PM07.010</i>	3	110,000
Open Space Improvements	Parks and Recreation	<i>PM08.060</i>	3	25,000
Goodrich Park	Parks and Recreation	<i>PM11.020</i>	3	50,000
Harvest Park	Parks and Recreation	<i>PM14.020</i>	3	50,000
EAB Ash Removal and Planting	Parks and Recreation	<i>PM15.020</i>	1	150,000
Park Maintenance and Re-Investment	Parks and Recreation	<i>PM16.001</i>	3	1,000,000
Maplewood Nature Center Land Acquisition	Parks and Recreation	<i>PM16.004</i>	3	300,000
Squad Replacement	Police Department	<i>PD18.010</i>	1	216,300
Records Management System	Police Department	<i>PD18.020</i>	3	250,000
Regional Police Firearms Training Range	Police Department	<i>PD18.060</i>	3	200,000
Lift Station Upgrade Program	Public Works	<i>PW03.21</i>	2	20,000
Cope/McMenemy Street Improvements	Street Department	<i>PW18.01</i>	1	6,860,000
Gervais Area Pavement	Street Department	<i>PW18.02</i>	1	1,370,000
Gladstone Area Phase 3 Street Improvements	Street Department	<i>PW18.03</i>	1	3,300,000
Total for 2022				15,577,200
GRAND TOTAL				89,857,000

City of Maplewood, Minnesota

Capital Improvement Plan

2018 thru 2022

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2018	2019	2020	2021	2022	Total
Ambulance								
Ambulance Replacement	FD18.016	2		255,000				255,000
Ambulance Replacement	FD18.017	2	250,000					250,000
Ambulance Replacement	FD18.018	2					272,000	272,000
Ambulance Total			250,000	255,000			272,000	777,000
Building Maintenance								
Park Maintenance Building Updates	MT17.01	3		146,000				146,000
1902 Building Mechanical Updates	MT17.05	3					269,000	269,000
1902 Building Roof	MT17.06	3		410,000				410,000
City Hall/Police Department Emergency Generator	MT18.01	3			69,000			69,000
1902 A/C Replacement	MT18.02	3				65,000		65,000
Building Maintenance Total				556,000	69,000	65,000	269,000	959,000
EEDD								
Housing Replacement Program	CD02.01	2	150,000		150,000		150,000	450,000
Gladstone Area Redevelopment	CD15.01	1	2,000,000	2,750,000	1,200,000			5,950,000
EEDD Total			2,150,000	2,750,000	1,350,000		150,000	6,400,000
Fire Department								
Replacement of Police & Fire 800 MHZ Radios	FD18.010	1	78,300	79,900	81,500	83,200	84,900	407,800
Rehabilitation of Fire Station #3 Hazelwood	FD18.011	2		2,400,000				2,400,000
Rehabilitation of Fire Station #2 Gladstone	FD18.012	2		2,100,000				2,100,000
Replacement of Ladder Truck	FD18.013	2					900,000	900,000
Fire Fighting Turn Out Gear	FD18.014	1	57,400	58,300				115,700
Replacement of Fire Truck	FD18.015	2		645,000				645,000
Fire Department Total			135,700	5,283,200	81,500	83,200	984,900	6,568,500
IT								
Eden System replacement	IT15.020	2		250,000				250,000
Server Storage	IT16.010	2			60,000			60,000
IT Total				250,000	60,000			310,000
Parks and Recreation								
Park Upgrades to Existing Parks	PM07.010	3	100,000	100,000	100,000	110,000	110,000	520,000
Open Space Improvements	PM08.060	3	110,000	250,000	25,000	150,000	25,000	560,000
Goodrich Park	PM11.020	3			50,000	250,000	50,000	350,000
Harvest Park	PM14.020	3	50,000				50,000	100,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
Wakefield Park	PM15.430	3	250,000					250,000
Park Maintenance and Re-Investment	PM16.001	3	1,600,000		1,000,000		1,000,000	3,600,000
Maplewood Nature Center Master Plan	PM16.003	3			75,000			75,000

Department	Project #	Priority	2018	2019	2020	2021	2022	Total
Maplewood Nature Center Land Acquisition	PM16.004	3					300,000	300,000
Fish Creek Open Space	PM16.005	3		250,000				250,000
Maplewood Nature Center Improvements	PM18.01	3	50,000	125,000				175,000
Edgerton Community Garden	PM18.02	2	50,000					50,000
Parks and Recreation Total			2,310,000	875,000	1,400,000	660,000	1,685,000	6,930,000
Police Department								
Squad Replacement	PD18.010	1	216,300	216,300	216,300	216,300	216,300	1,081,500
Records Management System	PD18.020	3					250,000	250,000
Regional Police Firearms Training Range	PD18.060	3		200,000	200,000	200,000	200,000	800,000
Police Department Total			216,300	416,300	416,300	416,300	666,300	2,131,500
Public Works								
Lift Station Upgrade Program	PW03.21	2	20,000	20,000	20,000	20,000	20,000	100,000
Single-Axle Plow Truck	PW13.03	2	220,000					220,000
Pond Clean Out/Dredging Projects	PW14.01	3	100,000		100,000			200,000
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
Water Tanker	PW15.02	2			110,000			110,000
One 1/2-Ton Truck	PW15.03	3	22,000					22,000
Wood Chipper	PW15.05	3	70,000					70,000
Street Sweeper	PW16.02	3			210,000			210,000
ToolCat Work Machine	PW16.03	3		58,000				58,000
Asphalt Hot Box	PW16.04	3	40,000					40,000
Three Tilt-Deck Trailers	PW16.05	3		30,000				30,000
Tractor/Utility Machine	PW17.01	3		75,000				75,000
16' Park Mower	PW17.02	3			90,000			90,000
1 1/2-Ton Utility Truck	PW17.03	3				90,000		90,000
Single-Axle Plow Truck	PW17.04	2				230,000		230,000
Asphalt Paver	PW17.05	2				56,000		56,000
Public Works Total			472,000	403,000	530,000	396,000	20,000	1,821,000
Street Department								
NSP Lake Boulevard	18.13	n/a	175,000					175,000
Farrell/Ferndale Area Street Improvements	PW09.08	1	7,060,000					7,060,000
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000	100,000	6,530,000			6,730,000
Sterling Street Bridge Replacement	PW12.02	1		1,300,000				1,300,000
White Bear Ave / I694 Interchange Project	PW15.08	2				15,500,000		15,500,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	100,000	3,630,000				3,730,000
Rice Street	PW16.06	2			5,460,000			5,460,000
Mailand/Crestview Forest Area Pavement	PW16.10	1	60,000	1,340,000				1,400,000
Schaller Area Pavement	PW16.11	1		60,000	1,490,000			1,550,000
Londin/Highpoint Area Pavement	PW16.12	1	1,010,000					1,010,000
Southcrest/Ferndale Area Pavement	PW17.06	1			60,000	1,670,000		1,730,000
East Shore Drive Area Street Improvements	PW17.08	1			100,000	5,370,000		5,470,000
Cope/McMenemy Street Improvements	PW18.01	1				100,000	6,860,000	6,960,000
Gervais Area Pavement	PW18.02	1				60,000	1,370,000	1,430,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1				100,000	3,300,000	3,400,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	100,000	955,000				1,055,000
Street Department Total			8,605,000	7,385,000	13,640,000	22,800,000	11,530,000	63,960,000
GRAND TOTAL			14,139,000	18,173,500	17,546,800	24,420,500	15,577,200	89,857,000

City of Maplewood, Minnesota

Capital Improvement Plan

2018 thru 2022

PROJECTS BY CATEGORY

Category	Project#	Priority	2018	2019	2020	2021	2022	Total
Buildings								
Rehabilitation of Fire Station #3 Hazelwood	FD18.011	2	2,400,000					2,400,000
Rehabilitation of Fire Station #2 Gladstone	FD18.012	2	2,100,000					2,100,000
Park Maintenance Building Updates	MT17.01	3		146,000				146,000
1902 Building Mechanical Updates	MT17.05	3					269,000	269,000
1902 Building Roof	MT17.06	3		410,000				410,000
City Hall/Police Department Emergency Generator	MT18.01	3			69,000			69,000
1902 A/C Replacement	MT18.02	3				65,000		65,000
Regional Police Firearms Training Range	PD18.060	3		200,000	200,000	200,000	200,000	800,000
Maplewood Nature Center Improvements	PM18.01	3	50,000	125,000				175,000
Buildings Total			4,550,000	881,000	269,000	265,000	469,000	6,434,000
Equipment								
Replacement of Police & Fire 800 MHZ Radios	FD18.010	1	78,300	79,900	81,500	83,200	84,900	407,800
Replacement of Ladder Truck	FD18.013	2					900,000	900,000
Fire Fighting Turn Out Gear	FD18.014	1	57,400	58,300				115,700
Replacement of Fire Truck	FD18.015	2		645,000				645,000
Ambulance Replacement	FD18.016	2		255,000				255,000
Ambulance Replacement	FD18.017	2	250,000					250,000
Ambulance Replacement	FD18.018	2					272,000	272,000
Records Management System	PD18.020	3					250,000	250,000
Equipment Total			385,700	1,038,200	81,500	83,200	1,506,900	3,095,500
Equipment: Computers								
Eden System replacement	IT15.020	2		250,000				250,000
Server Storage	IT16.010	2			60,000			60,000
Equipment: Computers Total				250,000	60,000			310,000
Equipment: PW Equip								
Water Tanker	PW15.02	2			110,000			110,000
Wood Chipper	PW15.05	3	70,000					70,000
Street Sweeper	PW16.02	3			210,000			210,000
ToolCat Work Machine	PW16.03	3		58,000				58,000
Asphalt Hot Box	PW16.04	3	40,000					40,000
Three Tilt-Deck Trailers	PW16.05	3		30,000				30,000
Tractor/Utility Machine	PW17.01	3		75,000				75,000
16' Park Mower	PW17.02	3			90,000			90,000
Asphalt Paver	PW17.05	2				56,000		56,000
Equipment: PW Equip Total			110,000	163,000	410,000	56,000		739,000
Park Improvements								
Park Upgrades to Existing Parks	PM07.010	3	100,000	100,000	100,000	110,000	110,000	520,000
Open Space Improvements	PM08.060	3	110,000	250,000	25,000	150,000	25,000	560,000

Category	Project#	Priority	2018	2019	2020	2021	2022	Total
Goodrich Park	PM11.020	3			50,000	250,000	50,000	350,000
Harvest Park	PM14.020	3	50,000				50,000	100,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
Wakefield Park	PM15.430	3	250,000					250,000
Park Maintenance and Re-Investment	PM16.001	3	1,600,000		1,000,000		1,000,000	3,600,000
Maplewood Nature Center Master Plan	PM16.003	3			75,000			75,000
Maplewood Nature Center Land Acquisition	PM16.004	3					300,000	300,000
Fish Creek Open Space	PM16.005	3		250,000				250,000
Edgerton Community Garden	PM18.02	2	50,000					50,000
Park Improvements Total			2,260,000	750,000	1,400,000	660,000	1,685,000	6,755,000
Redevelopment								
Housing Replacement Program	CD02.01	2	150,000		150,000		150,000	450,000
Gladstone Area Redevelopment	CD15.01	1	2,000,000	2,750,000	1,200,000			5,950,000
Redevelopment Total			2,150,000	2,750,000	1,350,000		150,000	6,400,000
Street Construction								
Farrell/Ferndale Area Street Improvements	PW09.08	1	7,060,000					7,060,000
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000	100,000	6,530,000			6,730,000
Sterling Street Bridge Replacement	PW12.02	1		1,300,000				1,300,000
White Bear Ave / I694 Interchange Project	PW15.08	2				15,500,000		15,500,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	100,000	3,630,000				3,730,000
Rice Street	PW16.06	2			5,460,000			5,460,000
Mailand/Crestview Forest Area Pavement	PW16.10	1	60,000	1,340,000				1,400,000
Schaller Area Pavement	PW16.11	1		60,000	1,490,000			1,550,000
Londin/Highpoint Area Pavement	PW16.12	1	1,010,000					1,010,000
Southcrest/Ferndale Area Pavement	PW17.06	1			60,000	1,670,000		1,730,000
East Shore Drive Area Street Improvements	PW17.08	1			100,000	5,370,000		5,470,000
Cope/McMenemy Street Improvements	PW18.01	1				100,000	6,860,000	6,960,000
Gervais Area Pavement	PW18.02	1				60,000	1,370,000	1,430,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	100,000	955,000				1,055,000
Street Construction Total			8,430,000	7,385,000	13,640,000	22,700,000	8,230,000	60,385,000
Utilities								
Lift Station Upgrade Program	PW03.21	2	20,000	20,000	20,000	20,000	20,000	100,000
Pond Clean Out/Dredging Projects	PW14.01	3	100,000		100,000			200,000
Utilities Total			120,000	20,000	120,000	20,000	20,000	300,000
Vehicles								
Squad Replacement	PD18.010	1	216,300	216,300	216,300	216,300	216,300	1,081,500
Single-Axle Plow Truck	PW13.03	2	220,000					220,000
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
One 1/2-Ton Truck	PW15.03	3	22,000					22,000
1 1/2-Ton Utility Truck	PW17.03	3				90,000		90,000
Single-Axle Plow Truck	PW17.04	2				230,000		230,000
Vehicles Total			458,300	436,300	216,300	536,300	216,300	1,863,500
GRAND TOTAL			18,464,000	13,673,500	17,546,800	24,320,500	12,277,200	86,282,000

City of Maplewood, Minnesota

Capital Improvement Plan

2018 thru 2022

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Ambulance Fund								
Ambulance Replacement	FD18.016	2		255,000				255,000
Ambulance Replacement	FD18.017	2	250,000					250,000
Ambulance Replacement	FD18.018	2					272,000	272,000
Ambulance Fund Total			250,000	255,000			272,000	777,000
Bonds GO CIP								
Gladstone Area Redevelopment	CD15.01	1	2,000,000	2,750,000	1,200,000			5,950,000
Rehabilitation of Fire Station #3 Hazelwood	FD18.011	2		400,000				400,000
Rehabilitation of Fire Station #2 Gladstone	FD18.012	2		700,000				700,000
1902 Building Mechanical Updates	MT17.05	3					269,000	269,000
1902 Building Roof	MT17.06	3		410,000				410,000
City Hall/Police Department Emergency Generator	MT18.01	3			69,000			69,000
1902 A/C Replacement	MT18.02	3				65,000		65,000
Regional Police Firearms Training Range	PD18.060	3		200,000	200,000	200,000	200,000	800,000
Bonds GO CIP Total			2,000,000	4,460,000	1,469,000	265,000	469,000	8,663,000
Bonds GO Improvement								
Farrell/Ferndale Area Street Improvements	PW09.08	1	3,128,300					3,128,300
Dennis/McClelland Area Street Improvements	PW09.10	1		100,000	2,757,500			2,857,500
Ferndale/Ivy Area Street Improvements	PW15.11	1	100,000	1,939,310				2,039,310
East Shore Drive Area Street Improvements	PW17.08	1			100,000	2,463,400		2,563,400
Cope/McMenemy Street Improvements	PW18.01	1				100,000	3,535,660	3,635,660
Bonds GO Improvement Total			3,228,300	2,039,310	2,857,500	2,563,400	3,535,660	14,224,170
Bonds GO Special Assessment								
Farrell/Ferndale Area Street Improvements	PW09.08	1	838,700					838,700
Dennis/McClelland Area Street Improvements	PW09.10	1			1,010,500			1,010,500
Ferndale/Ivy Area Street Improvements	PW15.11	1		524,790				524,790
Mailand/Crestview Forest Area Pavement	PW16.10	1		699,660				699,660
Schaller Area Pavement	PW16.11	1			793,500			793,500
Londin/Highpoint Area Pavement	PW16.12	1	494,868					494,868
Southcrest/Ferndale Area Pavement	PW17.06	1				738,300		738,300
East Shore Drive Area Street Improvements	PW17.08	1				693,400		693,400
Cope/McMenemy Street Improvements	PW18.01	1					995,540	995,540
Gervais Area Pavement	PW18.02	1					1,030,133	1,030,133
Bonds GO Special Assessment Total			1,333,568	1,224,450	1,804,000	1,431,700	2,025,673	7,819,391
Bonds MSA								

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Sterling Street Bridge Replacement	PW12.02	1		115,000				115,000
Bonds MSA Total				115,000				115,000
Bonds Tax Abatement								
Park Upgrades to Existing Parks	PM07.010	3	100,000	100,000	100,000	110,000	110,000	520,000
Goodrich Park	PM11.020	3			50,000	250,000	50,000	350,000
Park Maintenance and Re-Investment	PM16.001	3	1,600,000		1,000,000		1,000,000	3,600,000
Bonds Tax Abatement Total			1,700,000	100,000	1,150,000	360,000	1,160,000	4,470,000
CIP Fund								
Replacement of Police & Fire 800 MHZ Radios	FD18.010	1	78,300	79,900	81,500	83,200	84,900	407,800
Park Maintenance Building Updates	MT17.01	3		146,000				146,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
CIP Fund Total			178,300	375,900	231,500	233,200	234,900	1,253,800
City of Roseville								
Rice Street	PW16.06	2			200,000			200,000
City of Roseville Total					200,000			200,000
City of St. Paul Water Dept								
Farrell/Ferndale Area Street Improvements	PW09.08	1	798,000					798,000
Dennis/McClelland Area Street Improvements	PW09.10	1			742,000			742,000
Ferndale/Ivy Area Street Improvements	PW15.11	1		96,900				96,900
East Shore Drive Area Street Improvements	PW17.08	1				307,200		307,200
Cope/McMenemy Street Improvements	PW18.01	1					682,800	682,800
City of St. Paul Water Dept Total			798,000	96,900	742,000	307,200	682,800	2,626,900
City of White Bear Lake								
White Bear Ave / I694 Interchange Project	PW15.08	2				500,000		500,000
City of White Bear Lake Total						500,000		500,000
Environmental Utility Fund								
Farrell/Ferndale Area Street Improvements	PW09.08	1	1,453,000					1,453,000
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000		1,355,000			1,455,000
Pond Clean Out/Dredging Projects	PW14.01	3	100,000		100,000			200,000
Ferndale/Ivy Area Street Improvements	PW15.11	1		710,600				710,600
Mailand/Crestview Forest Area Pavement	PW16.10	1		70,000				70,000
Schaller Area Pavement	PW16.11	1			77,500			77,500
Londin/Highpoint Area Pavement	PW16.12	1	53,500					53,500
Southcrest/Ferndale Area Pavement	PW17.06	1				86,500		86,500
East Shore Drive Area Street Improvements	PW17.08	1				1,147,000		1,147,000
Cope/McMenemy Street Improvements	PW18.01	1					856,000	856,000
Gervais Area Pavement	PW18.02	1					71,500	71,500
Environmental Utility Fund Total			1,706,500	780,600	1,532,500	1,233,500	927,500	6,180,600

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Federal Grants								
Gladstone Area Phase 3 Street Improvements	PW18.03	1				50,000	1,650,000	1,700,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1		679,500				679,500
Federal Grants Total				679,500		50,000	1,650,000	2,379,500
Fire Equipment Fund								
Replacement of Ladder Truck	FD18.013	2					900,000	900,000
Fire Fighting Turn Out Gear	FD18.014	1	57,400	58,300				115,700
Replacement of Fire Truck	FD18.015	2		645,000				645,000
Fire Equipment Fund Total			57,400	703,300			900,000	1,660,700
Fleet Management Fund								
Single-Axle Plow Truck	PW13.03	2	220,000					220,000
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
Water Tanker	PW15.02	2			110,000			110,000
One 1/2-Ton Truck	PW15.03	3	22,000					22,000
Wood Chipper	PW15.05	3	70,000					70,000
Street Sweeper	PW16.02	3			210,000			210,000
ToolCat Work Machine	PW16.03	3		58,000				58,000
Asphalt Hot Box	PW16.04	3	40,000					40,000
Three Tilt-Deck Trailers	PW16.05	3		30,000				30,000
Tractor/Utility Machine	PW17.01	3		75,000				75,000
16' Park Mower	PW17.02	3			90,000			90,000
1 1/2-Ton Utility Truck	PW17.03	3				90,000		90,000
Single-Axle Plow Truck	PW17.04	2				230,000		230,000
Asphalt Paver	PW17.05	2				56,000		56,000
Fleet Management Fund Total			352,000	383,000	410,000	376,000		1,521,000
Gas Franchise Fee								
Maidland/Crestview Forest Area Pavement	PW16.10	1	60,000	486,340				546,340
Schaller Area Pavement	PW16.11	1		60,000	526,000			586,000
Londin/Highpoint Area Pavement	PW16.12	1	397,432					397,432
Southcrest/Ferndale Area Pavement	PW17.06	1			60,000	741,400		801,400
Gervais Area Pavement	PW18.02	1				60,000	182,567	242,567
Gas Franchise Fee Total			457,432	546,340	586,000	801,400	182,567	2,573,739
IT Fund								
Eden System replacement	IT15.020	2		250,000				250,000
Server Storage	IT16.010	2			60,000			60,000
Records Management System	PD18.020	3	50,000	50,000	50,000	50,000	50,000	250,000
IT Fund Total			50,000	300,000	110,000	50,000	50,000	560,000
Local Government Aid								
NSP Lake Boulevard	18.13	n/a	175,000					175,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	50,000	137,750				187,750

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Local Government Aid Total			225,000	137,750				362,750
Municipal State Aid								
White Bear Ave / I694 Interchange Project	PW15.08	2				500,000		500,000
Rice Street	PW16.06	2			200,000			200,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1				50,000	1,650,000	1,700,000
Municipal State Aid Total					200,000	550,000	1,650,000	2,400,000
Park Improvement Fund								
Open Space Improvements	PM08.060	3	110,000	250,000	25,000	150,000	25,000	560,000
Harvest Park	PM14.020	3	50,000				50,000	100,000
Wakefield Park	PM15.430	3	125,000					125,000
Maplewood Nature Center Master Plan	PM16.003	3			75,000			75,000
Maplewood Nature Center Land Acquisition	PM16.004	3					300,000	300,000
Fish Creek Open Space	PM16.005	3		100,000				100,000
Maplewood Nature Center Improvements	PM18.01	3	50,000	125,000				175,000
Edgerton Community Garden	PM18.02	2	50,000					50,000
Park Improvement Fund Total			385,000	475,000	100,000	150,000	375,000	1,485,000
Police Equipment Fund								
Squad Replacement	PD18.010	1	216,300	216,300	216,300	216,300	216,300	1,081,500
Police Equipment Fund Total			216,300	216,300	216,300	216,300	216,300	1,081,500
Proceeds from Sale Property								
Rehabilitation of Fire Station #3 Hazelwood	FD18.011	2		2,000,000				2,000,000
Rehabilitation of Fire Station #2 Gladstone	FD18.012	2		1,400,000				1,400,000
Proceeds from Sale Property Total				3,400,000				3,400,000
Ramsey County								
Fish Creek Open Space	PM16.005	3		150,000				150,000
White Bear Ave / I694 Interchange Project	PW15.08	2				14,500,000		14,500,000
Rice Street	PW16.06	2			5,060,000			5,060,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	50,000	137,750				187,750
Ramsey County Total			50,000	287,750	5,060,000	14,500,000		19,897,750
Redevelopment Fund								
Housing Replacement Program	CD02.01	2	150,000		150,000		150,000	450,000
Redevelopment Fund Total			150,000		150,000		150,000	450,000
Sanitary Sewer Fund								
Lift Station Upgrade Program	PW03.21	2	20,000	20,000	20,000	20,000	20,000	100,000
Farrell/Ferndale Area Street Improvements	PW09.08	1	571,000					571,000
Dennis/McClelland Area Street Improvements	PW09.10	1			414,000			414,000
Ferndale/Ivy Area Street Improvements	PW15.11	1		261,500				261,500
Mailand/Crestview Forest Area Pavement	PW16.10	1		42,000				42,000

Source	Project #	Priority	2018	2019	2020	2021	2022	Total
Schaller Area Pavement	PW16.11	1			46,500			46,500
Londin/Highpoint Area Pavement	PW16.12	1	32,100					32,100
Southcrest/Ferndale Area Pavement	PW17.06	1				51,900		51,900
East Shore Drive Area Street Improvements	PW17.08	1				484,000		484,000
Cope/McMenemy Street Improvements	PW18.01	1					503,000	503,000
Gervais Area Pavement	PW18.02	1					42,900	42,900
Sanitary Sewer Fund Total			623,100	323,500	480,500	555,900	565,900	2,548,900
State Grants								
Sterling Street Bridge Replacement	PW12.02	1		1,185,000				1,185,000
State Grants Total				1,185,000				1,185,000
Water - WAC Fund								
Farrell/Ferndale Area Street Improvements	PW09.08	1	271,000					271,000
Dennis/McClelland Area Street Improvements	PW09.10	1			251,000			251,000
Ferndale/Ivy Area Street Improvements	PW15.11	1		96,900				96,900
Mailand/Crestview Forest Area Pavement	PW16.10	1		42,000				42,000
Schaller Area Pavement	PW16.11	1			46,500			46,500
Londin/Highpoint Area Pavement	PW16.12	1	32,100					32,100
Southcrest/Ferndale Area Pavement	PW17.06	1				51,900		51,900
East Shore Drive Area Street Improvements	PW17.08	1				275,000		275,000
Cope/McMenemy Street Improvements	PW18.01	1					287,000	287,000
Gervais Area Pavement	PW18.02	1					42,900	42,900
Water - WAC Fund Total			303,100	138,900	297,500	326,900	329,900	1,396,300
Watershed District								
Wakefield Park	PM15.430	3	125,000					125,000
Watershed District Total			125,000					125,000
GRAND TOTAL			14,189,000	18,223,500	17,596,800	24,470,500	15,377,200	89,857,000

SECTION III
PROJECT DETAILS



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Ambulance Service



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # FD18.016
Project Name Ambulance Replacement



Type Equipment
Useful Life 15 years
Category Equipment
Department Ambulance
Contact Fire Chief
Priority 2 Very Important

Description **Total Project Cost:** \$255,000
 Modular ALS Ambulance

Justification
 Replacement of a 2009 Ford Road Rescue ambulance. At the time this ambulance is replaced, it will have approximately 200,000 miles on it. The repair and maintenance costs of this ambulance will become significant over the next few years.
 Currently we have one of our ambulances down for some type of repair weekly. We are also very concerned that due to the age and the condition of these vehicles, we could develop a breakdown causing a delay in our response time or when transporting a patient to a hospital.
 Our plan is to utilize three ambulances and one spare. Replacement schedule would be one ambulance every two to three years.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		255,000				255,000
Total		255,000				255,000

Funding Sources	2018	2019	2020	2021	2022	Total
Ambulance Fund		255,000				255,000
Total		255,000				255,000

Budget Impact/Other
 We anticipate lower maintenance and operating costs, due to the efficiencies achieved with newer equipment.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # FD18.018
Project Name Ambulance Replacement



Type Equipment
Useful Life 15 years
Category Equipment
Department Ambulance
Contact Fire Chief
Priority 2 Very Important

Description **Total Project Cost:** \$272,000
 Modular ALS Ambulance

Justification
 Replacement of a 2014 Ford Road Rescue ambulance. The the time this ambulance is replaced, it will have approximately 200,000 miles on it. The repair and maintenance costs of this ambulance will become sidnificant over the next few years.
 Currently we have one of our ambulances down for some type of repair weekly. We are concerned that, due to the age and condition of these vehicles, we could develop a breakdown causing a delay in our response time or when transporting a patient to a hospital.
 Our plan is to utilize 3 ambulances and one spare. Replacement schedule would be one ambulance every 2 to 3 years.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings					272,000	272,000
Total					272,000	272,000

Funding Sources	2018	2019	2020	2021	2022	Total
Ambulance Fund					272,000	272,000
Total					272,000	272,000

Budget Impact/Other
 We anticipate lower maintenance and operating costs, due to the efficiencies achieved with newer equipment.

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Building Maintenance



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # MT17.06
Project Name 1902 Building Roof



Type Improvement **Department** Building Maintenance
Useful Life 20 years **Contact** Public Works Director
Category Buildings **Priority** 3 Important

Description **Total Project Cost:** \$410,000
 The 1902 Public Works Building Roof (BUR) renewal is needed. The roof renewal excludes roofing from the 2005 addition.

Justification
 In recent years, several leaks have occurred and each leak has been repaired by a contractor. The roof system is beyond its useful life and needs to be replaced to protect the interior of the building. The roof renewal has been recommended for action per the Asset Management Study in 2018.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance		410,000				410,000
Total		410,000				410,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO CIP		410,000				410,000
Total		410,000				410,000

Budget Impact/Other
 The improvement should result in savings to the operating budget. The roof will require less maintenance and will be more energy efficient.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # MT18.01
Project Name City Hall/Police Department Emergency Generator

Type Improvement **Department** Building Maintenance
Useful Life 20 years **Contact** Public Works Director
Category Buildings **Priority** 3 Important



Description **Total Project Cost:** \$69,000
 City Hall/Police Department Emergency Generator located inside of the police department garage area was new in 1985 and has been recommended for renewal.

Justification
 In the event of a power outage the emergency generator provides back-up power to critical equipment and emergency lighting throughout the building. The emergency generator has been recommended for the renewal per the Asset Management Study for 2020.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance			69,000			69,000
Total	<hr/>			69,000	<hr/>	

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO CIP			69,000			69,000
Total	<hr/>			69,000	<hr/>	

Budget Impact/Other

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # MT18.02
Project Name 1902 A/C Replacement

Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important



Description

Total Project Cost: \$65,000

The 12.5 ton roof top mounted A/C unit located on the 2005 addition on the 1902 Public Works building has been recommended for renewal.

Justification

Based on industry standards the life expectancy of the mechanical A/C unit is 15-20 years, This unit will be 16 years old and has been recommended for renewal per the Asset Management Study for the year 2021.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				65,000		65,000
Total				65,000		65,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO CIP				65,000		65,000
Total				65,000		65,000

Budget Impact/Other

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Environment and Economic Development Department



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Fire Department



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # FD18.013
Project Name Replacement of Ladder Truck



Type Equipment
Useful Life 12 years
Category Equipment
Department Fire Department
Contact Fire Chief
Priority 2 Very Important

Description

Total Project Cost: \$900,000

75' Ladder Truck

Justification

This truck will replace a 2000, 75' ladder/ pumper fire truck that at the time of its replacement it will be 22 years old. The mileage at the time of replacement will be close to 200,000 miles. With the purchase of the new truck in 2017 this truck will be moved to a station where the usage will be slightly reduced which will help keep the maintenance cost lower and prolong the life of the truck.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings					900,000	900,000
Total					900,000	900,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fire Equipment Fund					900,000	900,000
Total					900,000	900,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # FD18.014
Project Name Fire Fighting Turn Out Gear

Type Equipment
Useful Life 6 years
Category Equipment
Department Fire Department
Contact Fire Chief
Priority 1 Critical



Description **Total Project Cost: \$115,700**
 Fire fighting turnout gear, including pants, coat, boots, and hoods.

Justification
 We are requesting to replace 22 sets of turnout gear. This request allows us to bring our current turnout gear (pants, coats, gloves, hoods, boots) up to date with the NFPA 1851 edition 2014 and OSHA 1910.156. Currently, we are not able to meet the NFPA 1851 or OSHA 1910 requirements for cleaning and repairing of firefighter turnout gear. When repairs are required, or when washing and drying is needed, firefighters do not have a second set of turnout gear available. Washing and drying the turnout gear is of paramount importance in order to remove the carcinogens which are embedded in the turnout gear. A turnout gear replacement program will be implemented which places turnout gear in "spare" status after 5 years, with replacement at 10 years which is the end of the useful life of the turnout gear.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	57,400	58,300				115,700
Total	57,400	58,300				115,700

Funding Sources	2018	2019	2020	2021	2022	Total
Fire Equipment Fund	57,400	58,300				115,700
Total	57,400	58,300				115,700

Budget Impact/Other
 After the initial purchase, further sets will be purchased in the operating budget.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # FD18.015
Project Name Replacement of Fire Truck

Type Equipment
Useful Life 20 years
Category Equipment
Department Fire Department
Contact Fire Chief
Priority 2 Very Important



Description **Total Project Cost:** \$645,000
 1500 GPM Fire Truck

Justification
 This truck will replace a 2000 fire truck that has significant rust issues and ongoing maintenance costs. The goal of our replacement program for fire trucks is to have all first line pumpers replaced every 20 years. The new engine will have the additional space as well as have the capabilities of doing the function of both rescue and fire suppression. It will also be foam capable. At the time of replacement, this truck will be 19 years old.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		645,000				645,000
Total		645,000				645,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fire Equipment Fund		645,000				645,000
Total		645,000				645,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs. The truck will be purchased with a Tax Exempt Master Lease Agreement through the Government Leasing Program with a ten-year amortization period.

Information Technology



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # IT15.020
Project Name Eden System replacement

Type Equipment
Useful Life 20 years
Category Equipment: Computers
Department IT
Contact IT Director
Priority 2 Very Important



Description **Total Project Cost:** \$250,000
 Replacement of portions of Eden Systems software

Justification
 Currently we are using the application Eden Systems by Tyler Technologies to manage a variety of items within various City departments. While Eden Systems is not going away any time soon, they are not actively improving the application either. In some departments we have a need to become more mobile while also bringing resources closer to our applications/customers. This item would be to replace some modules of Eden Systems with a new application that would provide us those capabilities. In 2017 we will look at more mobile based modules for employees in the field. 2019 would be upgrading any modules left with Eden Systems.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		250,000				250,000
Total		250,000				250,000

Funding Sources	2018	2019	2020	2021	2022	Total
IT Fund		250,000				250,000
Total		250,000				250,000

Budget Impact/Other
 The annual maintenance agreement may increase, depending on options chosen. Impact on the operating budget will most likely be less than \$5,000 annually.

Budget Items	2018	2019	2020	2021	2022	Total	Future
Maintenance		10,000	10,000	10,000	10,000	40,000	10,000
Total		10,000	10,000	10,000	10,000	40,000	Total

Parks and Recreation



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PM08.060
Project Name Open Space Improvements



Type Improvement **Department** Parks and Recreation
Useful Life 20 years **Contact** Park Director
Category Park Improvements **Priority** 3 Important

Description **Total Project Cost:** \$710,000
 Provide funding for open space improvements.

Justification
 Maplewood's Neighborhood Preserve system includes 15 preserves. Seven of the sites have maintained trails and nine sites have received major restoration or active management. The Parks System Master Plan calls for adding trails where appropriate and restoring sites to native vegetation. 2017-2018 projects include restoration projects at Prairie Farm Preserve (funded by \$62,000 grant), Priory Preserve enhancements (entry, boardwalk, sitting area, restoration), and buffer improvements at Jim's Prairie. Trails will be constructed at Spoon Lake Preserve (2018 design, 2019 construction), Joy Park (2021), and Prairie Farm (2025, short section). Restoration projects are planned for 2020 and 2022.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
150,000	Construction/Maintenance	110,000	250,000	25,000	150,000	25,000	560,000
Total	Total	110,000	250,000	25,000	150,000	25,000	560,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
150,000	Park Improvement Fund	110,000	250,000	25,000	150,000	25,000	560,000
Total	Total	110,000	250,000	25,000	150,000	25,000	560,000

Budget Impact/Other
 The improvements will require maintenance. Staff time will be allocated to future budges once the improvements are completed.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PM16.003
Project Name Maplewood Nature Center Master Plan



Type Improvement **Department** Parks and Recreation
Useful Life 20 years **Contact** Park Director
Category Park Improvements **Priority** 3 Important

Description **Total Project Cost:** \$75,000
 Create Master Plan for Maplewood Nature Center.

Justification
 The Park System Master Plan identifies the need for a Master Plan to be completed for the Maplewood Nature Center. The first step in developing the Master Plan is to conduct a feasibility study to: 1) evaluate short-term and long-term environmental and nature programming needs, 2) determine whether the existing Visitor Center and site can meet those needs, and 3) recommend a course of action (renovation, new center, or new site). The Master Plan would then develop concepts for the Visitor Center and site improvements, development or redevelopment.

Expenditures	2018	2019	2020	2021	2022	Total
Planning/Design			75,000			75,000
Total			75,000			75,000

Funding Sources	2018	2019	2020	2021	2022	Total
Park Improvement Fund			75,000			75,000
Total			75,000			75,000

Budget Impact/Other
 This project will have no additional budget impacts. If recommendations are adopted and construction is undertaken additional budget impacts would be identified at that time.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PM16.004
Project Name Maplewood Nature Center Land Acquisition



Type Improvement **Department** Parks and Recreation
Useful Life 20 years **Contact** Park Director
Category Park Improvements **Priority** 3 Important

Description **Total Project Cost:** \$300,000
 Purchase additional properties adjacent to the nature center.

Justification
 Maplewood Nature Center was built in 1978 and added onto in 1994. Indoor exhibits were redone in 2005 and stormwater improvements and landscape demonstrations were done in 2008. Over half of the 40-acre site is wetland. The visitor center and yard take up just over one acre of land and include the main building, shed, parking lot, demonstration garden, picnic area, and nature play area. This is a small footprint for the amount and the type of use the center receives. Due to the wetland and property boundaries, we cannot expand on the existing site. The project would acquire an adjacent lot to the east and a lot to the northeast. These acquisitions would allow for significant enhancements of the picnic and play area, the addition of a garage/storage area, and the opportunity to make a bike trail connection between Brand and East 7th Street.

Expenditures	2018	2019	2020	2021	2022	Total
Land Acquisition					300,000	300,000
Total					300,000	300,000

Funding Sources	2018	2019	2020	2021	2022	Total
Park Improvement Fund					300,000	300,000
Total					300,000	300,000

Budget Impact/Other
 There will be minimal additional impact on the operating budget; however, costs for trail maintenance and land upkeep will be identified and incorporated into the annual budget.

Police Department



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PD18.010
Project Name Squad Replacement

Type Equipment
Useful Life 4 years
Category Vehicles
Department Police Department
Contact Police Chief
Priority 1 Critical



Description **Total Project Cost: \$2,163,000**
 Each year the police department needs to replace four to six marked squad cars. The fully burdened cost of police squads is \$36,050. Instead of building in an annual inflation increase, it is recognized that certain elements (e.g., light bars, push bumpers) may or may not be replaced depending on condition and servicability. The vehicles are purchased through the State Cooperative Purchasing Program.

Justification
 In recognition that effective policing efforts require high visibility and high mobility, the department needs to maintain and invest in fleet operations. As vehicles become more efficient and as we collect and evaluate data about the best fleet resources for specific types of police work, maintaining a current and operational fleet is critical. Marked police vehicles are the primary means of responsive service delivery. At present the police department operates 26 marked squads. With the exception of two police reserve squads, a marked police car has a useful life for approximately 40 months - 100,000 to 120,000 miles..

Expenditures	2018	2019	2020	2021	2022	Total	Future
Equip/Vehicles/Furnishings	216,300	216,300	216,300	216,300	216,300	1,081,500	1,081,500
Total	216,300	216,300	216,300	216,300	216,300	1,081,500	Total

Funding Sources	2018	2019	2020	2021	2022	Total	Future
Police Equipment Fund	216,300	216,300	216,300	216,300	216,300	1,081,500	1,081,500
Total	216,300	216,300	216,300	216,300	216,300	1,081,500	Total

Budget Impact/Other
 Adhering to the appropriate replacement schedule has a positive impact on the operating budget by minimizing maintenance costs and down time.

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Public Works Department



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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW13.03
Project Name Single-Axle Plow Truck



Type Equipment
Useful Life 15 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Description **Total Project Cost:** \$220,000
 The 2000 single-axle plow truck, Unit 538 is due for replacement in 2018.

Justification
 The 2000 model year plow truck is due for replacement. This unit is one of eight single-axle trucks in the fleet. This truck is an intergral piece of equipment in the fleet for the street maintenance division. It is utilized year round. In summer, the truck is used for patching and paving streets. In winter, it is used every snow/ice event for treating and plowing city streets.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	220,000					220,000
Total	220,000					220,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund	220,000					220,000
Total	220,000					220,000

Budget Impact/Other
 An annual savings is realized over the next five years totaling \$42,750.00 of which \$37,750.00 would have been required for maintenance and \$5,000.00 lost on trade-in value.

Prior	Budget Items	2018	2019	2020	2021	2022	Total
-6,550	Maintenance	-7,550	-8,550	-9,550	-10,550		-36,200
Total	Total	-7,550	-8,550	-9,550	-10,550		-36,200

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW15.01
Project Name Single-Axle Plow Truck



Type Equipment
Useful Life 15 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Description **Total Project Cost:** \$220,000

The 2003 single-axle plow truck, Unit 537, is due for replacement in 2019.

Justification

The 2003 model year single-axle truck is due for replacement. This unit is one of eight single-axle trucks in the fleet. This truck is an integral piece of equipment in the fleet for the street maintenance division. It is utilized year round. In summer, the truck is used for patching and paving streets. In winter, it is used every snow/ice event for treating and plowing city streets.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		220,000				220,000
Total		220,000				220,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund		220,000				220,000
Total		220,000				220,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW15.02
Project Name Water Tanker



Type Equipment
Useful Life 20 years
Category Equipment: PW Equip
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Description **Total Project Cost:** \$110,000
 The 1996 water tanker, Unit 543, is due for replacement in 2020.

Justification
 The 1996 water tanker is in need of replacement due to age, high engine hours and heavy structural wear to the tanker's frame/body. Operating this unit is no longer cost effective. This tanker is utilized year round by all three divisions in Public Works. The street department uses the tanker to wash medians, the utility department uses it to flush sanitary sewer mains and the parks department uses it to flood ice rinks.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings			110,000			110,000
Total			110,000			110,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund			110,000			110,000
Total			110,000			110,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW15.05
Project Name Wood Chipper



Type Equipment
Useful Life 20 years
Category Equipment: PW Equip

Department Public Works
Contact Public Works Director
Priority 3 Important

Description

Total Project Cost: \$70,000

The 1997 wood chipper, Unit 705, is due for replacement in 2018.

Justification

Replacement is scheduled for the 1997 wood chipper. This piece of equipment is utilized by all divisions in Public Works. Because of its age and high engine hours the machine is unreliable and needs costly maintenance and repair. The new chipper will be equipped with new safety features and a Tier 4 compliance engine, making it better for the environment.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	70,000					70,000
Total	70,000					70,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund	70,000					70,000
Total	70,000					70,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.02
Project Name Street Sweeper



Type Equipment
Useful Life 7 years
Category Equipment: PW Equip
Department Public Works
Contact Public Works Director
Priority 3 Important

Description **Total Project Cost:** \$210,000

The 2010 Elgin street sweeper, Unit 703, is due for replacement in 2020.

Justification

The 2010 street sweeper is scheduled for replacement because of its age and condition. Street sweepers are high wear machines and are scheduled for replacement on a seven to ten year basis. Owning and operating these pieces of equipment beyond this life span is not cost effective as the maintenance and repair costs increase dramatically and the trade-in value decreases.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings			210,000			210,000
Total			210,000			210,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund			210,000			210,000
Total			210,000			210,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.03
Project Name ToolCat Work Machine



Type Equipment
Useful Life 5 years
Category Equipment: PW Equip
Department Public Works
Contact Public Works Director
Priority 3 Important

Description **Total Project Cost:** \$58,000
 The 2011 ToolCat 5610-F, Unit 732, is due for replacement in 2019.

Justification
 Currently, the city operates two ToolCat Work Machines. Both ToolCats are utilized year round in all three divisions of Public Works and are the primary pieces of equipment for sidewalk snow removal. The 2011 ToolCat is in need of replacement due to high engine hours and use. The machine is continuously in need of repair which makes it unreliable and no longer cost effective to operate.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		58,000				58,000
Total		58,000				58,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund		58,000				58,000
Total		58,000				58,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.04
Project Name Asphalt Hot Box

Type Equipment
Useful Life 20 years
Category Equipment: PW Equip

Department Public Works
Contact Public Works Director
Priority 3 Important



Description **Total Project Cost:** \$40,000
 The 2006 Hot Box for asphalt, Unit 729, is due for replacement in 2018.

Justification
 The 2006 Hot Box is in need of replacement. This equipment is used to patch potholes throughout the city. It is an asset to the street department because it can keep hot mix warm in cooler temperatures. This allows for early spring patching when potholes are at the peak. This is a heavy use piece of equipment and should be replaced every 10 years.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings	40,000					40,000
Total	40,000					40,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund	40,000					40,000
Total	40,000					40,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.05
Project Name Three Tilt-Deck Trailers

Type Equipment
Useful Life 15 years
Category Equipment: PW Equip

Department Public Works
Contact Public Works Director
Priority 3 Important



Description **Total Project Cost: \$30,000**
 Three 2001 tilt-deck trailers, Units 718, 719 and 720, are due for replacement 2019.

Justification
 Three 2001 trailers are in need of replacement. These trailers are utilized by all maintenance divisions in Public Works. Due to structural defects caused by years of use, the trailers will no longer pass the annual D.O.T. inspections and are unsafe for use.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		30,000				30,000
Total		30,000				30,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund		30,000				30,000
Total		30,000				30,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.01
Project Name Tractor/Utility Machine



Type Equipment
Useful Life 15 years
Category Equipment: PW Equip
Department Public Works
Contact Public Works Director
Priority 3 Important

Description **Total Project Cost:** \$75,000
 The 1987 maintenance tractor, Unit 712, is due for replacement in 2019.

Justification
 The 1987 maintenance tractor is in need of replacement due to its age and needed engine repairs that exceed the value of the tractor. This unit will be replaced with a multi-purpose machine that can be utilized by all division in Public Works to perform functions such as snow removal on trails, sidewalks, parking lots and summer maintenance including trail mowing, boulevard mowing and miscellaneous construction work throughout the city.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings		75,000				75,000
Total		75,000				75,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund		75,000				75,000
Total		75,000				75,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.02
Project Name 16' Park Mower



Type Equipment
Useful Life 7 years
Category Equipment: PW Equip

Department Public Works
Contact Public Works Director
Priority 3 Important

Description **Total Project Cost:** \$90,000
 The 2007 Jacobsen mower, Unit 660, is due for replacement in 2020.

Justification
 The 2007 mower is due for replacement. This is the largest mower in the park maintenance fleet. It cuts a 16 foot path and is utilized every day during the mowing season throughout the parks system. This machine has high engine hours and is showing heavy wear. It is inefficient and no longer cost effective to operate.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings			90,000			90,000
Total			90,000			90,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund			90,000			90,000
Total			90,000			90,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.03
Project Name 1 1/2-Ton Utility Truck

Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 3 Important



Description **Total Project Cost:** \$90,000
 The 2009 1 1/2-ton utility truck, Unit 612, is due for replacement in 2021.

Justification
 The 2009 1 1/2-ton utility truck is due for replacement. This is the primary truck used in the utility department. It is equipped with a crane for maintenance of the city's nine sanitary sewer lift stations. The truck has high miles and the crane system is becoming unreliable and is often out of service. Without this unit in service lift station pumps are unable to be maintained. This could result in costly sanitary sewer back-ups and overflows that could have an impact on residents and the environment.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings				90,000		90,000
Total				90,000		90,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund				90,000		90,000
Total				90,000		90,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.04
Project Name Single-Axle Plow Truck



Type Equipment
Useful Life 15 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Description **Total Project Cost:** \$230,000
 The 2005 single-axle plow truck, Unit 532, is due for replacement in 2021.

Justification
 The 2005 model year single-axle plow truck is in need of replacement due to high miles and maintenance costs. This unit is one of eight single-axle trucks in the fleet. This truck is an intergral piece of equipment in the fleet for the street maintenance division. It is utilized year round. In summer, the truck is used for patching and paving streets. In winter, it is used every snow/ice event for treating and plowing city streets.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings				230,000		230,000
Total				230,000		230,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund				230,000		230,000
Total				230,000		230,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.05
Project Name Asphalt Paver



Type Equipment
Useful Life 20 years
Category Equipment: PW Equip
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Description

Total Project Cost: \$56,000

The 2001 asphalt paver, Unit 725, is due for replacement in 2021.

Justification

The 2001 asphalt paving machine is in need of replacement. The paver is utilized by the street department to pave city streets, parking lots, park trails and other miscellaneous asphalt areas throughout the city campus and facilities. This machine has many high wear moving parts and hydraulic lines that become worn out over time and are not repairable.

Expenditures	2018	2019	2020	2021	2022	Total
Equip/Vehicles/Furnishings				56,000		56,000
Total				56,000		56,000

Funding Sources	2018	2019	2020	2021	2022	Total
Fleet Management Fund				56,000		56,000
Total				56,000		56,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Street Construction



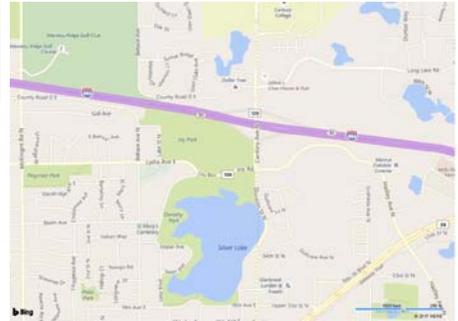
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Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # 18.13
Project Name NSP Lake Boulevard



Type Unassigned
Useful Life
Category Street Construction
Department Street Department
Contact Public Works Director
Priority n/a

Description **Total Project Cost: \$175,000**

As part of the City of North Saint Paul's (NSP) CIP plan for 2018 they are planning a street and utility project located west of Century Avenue and south of Joy Road. The boundary between Maplewood and NSP is approximated 600 feet south of Joy Road. The north 600 feet of Lake Boulevard lies within Maplewood's boundary. NSP will be leading the project design and construction management. The City of Maplewood owns all the property abutting this section of Lake Boulevard, therefore there will be no assessment associated with this project. This project will include the reconstruction of Joy Road, pavement replacement, concrete curb and gutter, and utility improvements.

Justification

The north 600 feet of Lake Boulevard lying south of Joy Road is in poor condition and needing repair. This street currently has bituminous curb and gutter which will be replaced with concrete curb and will update the street to meet City standards. By including the Maplewood portion (600 feet) of Lake Boulevard with NSP's CIP project, it allows for a holistic design and will result in cost savings for the City compared to reconstructing this road segment as a separate project. The proposed project will be funded by local government aid funds.

0.11 miles of streets

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance	175,000					175,000
Total	175,000					175,000

Funding Sources	2018	2019	2020	2021	2022	Total
Local Government Aid	175,000					175,000
Total	175,000					175,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW09.08
Project Name Farrell/Ferndale Area Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction
Department Street Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$7,160,000**
 The Farrell/Ferndale Area streets are proposed to be fully reconstructed in 2018. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements.

Justification
 The streets just east of 3M and north of Conway Ave. are in need of full street reconstruction including significant drainage improvements. Most streets have no curbing and water cannot properly be channeled out of the street section. Storm water pipe and BMPs will be required in the neighborhood. Infiltration basins, rainwater gardens, and other techniques will have to be explored to address drainage and treatment deficiencies. The proposed project will also include new trails and sidewalks. The following streets are included in the improvements: Margaret Ave., 5th Ave., Fremont Ave., Farrell St., Ferndale St., Ferndale St., Conway Service Dr., Mayhill Rd., and 7th St. The project includes \$30,000 for fog seal preventative maintenance treatment (area to be determined) and \$100,000 for sanitary sewer main lining (location to be determined).
 2.3 miles of streets, Average PCI: 35/100

Prior	Expenditures	2018	2019	2020	2021	2022	Total
100,000	Construction/Maintenance	7,060,000					7,060,000
Total	Total	7,060,000					7,060,000

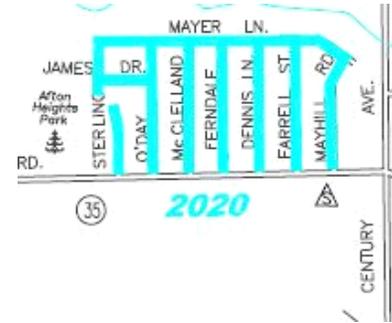
Prior	Funding Sources	2018	2019	2020	2021	2022	Total
100,000	Bonds GO Improvement	3,128,300					3,128,300
Total	Bonds GO Special Assessment	838,700					838,700
	City of St. Paul Water Dept	798,000					798,000
	Environmental Utility Fund	1,453,000					1,453,000
	Sanitary Sewer Fund	571,000					571,000
	Water - WAC Fund	271,000					271,000
	Total	7,060,000					7,060,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW09.10
Project Name Dennis/McClelland Area Street Improvements



Type Improvement **Department** Street Department
Useful Life 20 years **Contact** Public Works Director
Category Street Construction **Priority** 1 Critical

Description **Total Project Cost:** \$6,730,000
 The Dennis/McClelland Area streets are proposed to be fully reconstructed in 2020. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs and pedestrian improvements.

Justification
 These streets have continued to deteriorate and will require a full reconstruction with the addition of concrete curb and gutter. The following streets are included in the improvements: Sterling St., James Dr., McClelland St., Ferndale St., Dennis Ln., O'Day St., Mayer Ln., Farrell St., and Mayhill Rd. Unique storm water treatment methods will be required in this area near Battle Creek along with installation of drainage infrastructure. The proposed project will also include pavement replacement, sidewalks, and trails. Project includes \$30,000 for fog seal preventative maintenance treatment (area to be determined) and \$100,000 for sanitary sewer main lining (location to be determined). The \$100,000 in 2018 is for a regional drainage/hydraulic study to be completed prior to the feasibility study. In 2014, city crews were required to do an emergency repair to a portion of the storm sewer network that drains directly to Battle Creek. Mayer Lane sits approximately 35 feet above Battle Creek. Improving the storm sewer system in this area will be challenging due to the significant grade difference between the neighborhood and Battle Creek. Therefore, it is proposed to complete a pre-study of potential drainage mitigation that will be needed along Battle Creek.

2.04 miles of streets, Average PCI: 31/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance	100,000	100,000	6,530,000			6,730,000
Total	100,000	100,000	6,530,000			6,730,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Improvement		100,000	2,757,500			2,857,500
Bonds GO Special Assessment			1,010,500			1,010,500
City of St. Paul Water Dept			742,000			742,000
Environmental Utility Fund	100,000		1,355,000			1,455,000
Sanitary Sewer Fund			414,000			414,000
Water - WAC Fund			251,000			251,000
Total	100,000	100,000	6,530,000			6,730,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW12.02
Project Name Sterling Street Bridge Replacement

Type Improvement
Useful Life 50 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost:** \$1,400,000

The Sterling Street Bridge is an existing timber bridge that crosses Fish Creek and is proposed to be replaced in 2019.

Justification

The bridge on Sterling Street in south Maplewood is in need of replacement in the coming years and programmed for a 2019 replacement in accordance with the council adopted bridge program. State Bridge Funds are expected to pay for a majority of the cost of the project once it qualifies for funding as a result of its condition.

Prior	Expenditures	2018	2019	2020	2021	2022	Total
100,000	Construction/Maintenance		1,300,000				1,300,000
Total	Total		1,300,000				1,300,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
100,000	Bonds MSA		115,000				115,000
	State Grants		1,185,000				1,185,000
Total	Total		1,300,000				1,300,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

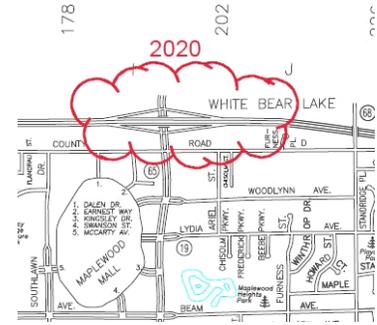
Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW15.08
Project Name White Bear Ave / I694 Interchange Project

Type Improvement
Useful Life 50 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 2 Very Important



Description

Total Project Cost: \$15,500,000

The existing interchange, including the bridge and ramps, located at the intersection of I694 and White Bear Avenue are proposed to be replaced in 2020 by Ramsey County.

Justification

According to Ramsey County's TIP (Transportation Improvement Plan) the county is leading an interchange project at the intersection of White Bear Avenue and Interstate 694. This project is currently proposed to be constructed in 2020. The city's estimated share for these would be scheduled to be paid in the year the project is constructed. It should be noted that the date for this project is subject to change and this project serves as a place holder for the proposed project.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				15,500,000		15,500,000
Total				15,500,000		15,500,000

Funding Sources	2018	2019	2020	2021	2022	Total
City of White Bear Lake				500,000		500,000
Municipal State Aid				500,000		500,000
Ramsey County				14,500,000		14,500,000
Total				15,500,000		15,500,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.06
Project Name Rice Street

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 2 Very Important



Description **Total Project Cost:** \$5,460,000

Ramsey County is proposing to fully reconstruct Rice Street between County Road B and Larpenteur Avenue in 2020. This will be a county led project. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs and pedestrian improvements.

Justification

According to Ramsey County's TIP (Transportation Improvement Plan) the county is leading a street reconstruction project on Rice Street from Larpenteur Avenue to County Road B. This project is currently proposed to be constructed in 2020. The city's estimated share for these would be scheduled to be paid in the year the project is constructed. It should be noted that the date for this project is subject to change and this project serves as a place holder for the proposed project.

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance			5,460,000			5,460,000
Total			5,460,000			5,460,000

Funding Sources	2018	2019	2020	2021	2022	Total
City of Roseville			200,000			200,000
Municipal State Aid			200,000			200,000
Ramsey County			5,060,000			5,060,000
Total			5,460,000			5,460,000

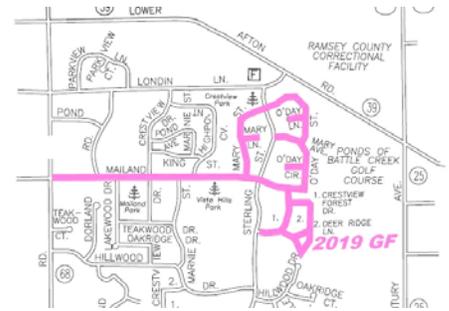
Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.10
Project Name Mailand/Crestview Forest Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$1,400,000**

The street pavement in the Mailand/Crestview Forest area is proposed to be rehabilitated in 2019 due to poor pavement condition. Typically, the street pavement is milled or reclaimed and new pavement is installed. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition.

Justification

The streets lying north of Hillwood Drive and east of Highpoint Curve are in poor condition and in need of repair. The streets include Mailand Road, Deer Ridge Lane, Crestview Forest Drive, O'Day Street, O'Day Circle, Pond Avenue, O'Day Lane, Mary Lane and Mary Street. These streets have existing curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. The proposed project will be partially funded by the gas franchise fee.

2.06 miles of street, Average PCI 42/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance	60,000	1,340,000				1,400,000
Total	60,000	1,340,000				1,400,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Special Assessment		699,660				699,660
Environmental Utility Fund		70,000				70,000
Gas Franchise Fee	60,000	486,340				546,340
Sanitary Sewer Fund		42,000				42,000
Water - WAC Fund		42,000				42,000
Total	60,000	1,340,000				1,400,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.11
Project Name Schaller Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost: \$1,550,000**

The street pavement in the Schaller area is proposed to be rehabilitated in 2020 due to poor pavement condition. Typically, the street pavement is milled or reclaimed and new pavement is installed. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition.

Justification

The streets lying north of Highwood Ave. and south of Linwood Ave. are in poor condition and in need of repair. The streets include Valley View Ave., Lakewood Ct., Lakewood Dr., Marnie Cir., O'Day St., Schaller Dr., Timber Ave., Crestview Dr., Currie Ct., Dahl Ave., Dorland Rd., Dahl Ct., Phylis Ct., Timber Tr., and Linwood Ct. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. The proposed project will be partially funded by the gas franchise fee.

2.28 miles of street, Average PCI 38/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance		60,000	1,490,000			1,550,000
Total		60,000	1,490,000			1,550,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Special Assessment			793,500			793,500
Environmental Utility Fund			77,500			77,500
Gas Franchise Fee		60,000	526,000			586,000
Sanitary Sewer Fund			46,500			46,500
Water - WAC Fund			46,500			46,500
Total		60,000	1,490,000			1,550,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW16.12
Project Name Londin/Highpoint Area Pavement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost: \$1,070,000**

The street pavement in the Londin/Highpoint area is proposed to be rehabilitated in 2018 due to poor pavement condition. Typically, the street pavement is milled or reclaimed and new pavement is installed. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition.

Justification

The streets lying north of Mailand Rd. and South of Londin Ln. are in poor condition and in need of repair. The streets include Londin Ln., Crestview Dr., Highpoint Curve, King Ave., Pond Ave., and Marnie St. These streets have existing curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. The proposed project will be partially funded by the gas franchise fee.

1.73 miles of street, Average PCI 40/100

Prior	Expenditures	2018	2019	2020	2021	2022	Total
60,000	Construction/Maintenance	1,010,000					1,010,000
Total	Total	1,010,000					1,010,000

Prior	Funding Sources	2018	2019	2020	2021	2022	Total
60,000	Bonds GO Special Assessment	494,868					494,868
Total	Environmental Utility Fund	53,500					53,500
	Gas Franchise Fee	397,432					397,432
	Sanitary Sewer Fund	32,100					32,100
	Water - WAC Fund	32,100					32,100
	Total	1,010,000					1,010,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.06
Project Name Southcrest/Ferndale Area Pavement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost: \$1,730,000**

The street pavement in the Southcrest/Ferndale area is proposed to be rehabilitated in 2021 due to poor pavement condition. Typically, the street pavement is milled or reclaimed and new pavement is installed. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition.

Justification

The streets lying south of Highwood Ave. and east of Sterling St. are in poor condition and in need of repair. The streets include Valley View Ave., Sterling St., South Crest Ave., Dennis St., O'Day St., McClland St., Ferndale St., and Nemitz Ave. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. The proposed project will be partially funded by the gas franchise fee.

2.56 miles of streets, Average PCI: 41/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance			60,000	1,670,000		1,730,000
Total			60,000	1,670,000		1,730,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Special Assessment				738,300		738,300
Environmental Utility Fund				86,500		86,500
Gas Franchise Fee			60,000	741,400		801,400
Sanitary Sewer Fund				51,900		51,900
Water - WAC Fund				51,900		51,900
Total			60,000	1,670,000		1,730,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW17.08
Project Name East Shore Drive Area Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction
Department Street Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost:** \$5,470,000
 The East Shore Drive Area streets are proposed to be fully reconstructed in 2021. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements.

Justification
 These streets have continued to deteriorate and will require a full reconstruction with the addition of concrete curb and gutter. The following streets are included in the improvements: East Shore Dr., Adele St., Gordon Ave., Ripley Ave., Sophia Ave., Walter St., Fenton Ave., Phalen Pl., Sophia Ave., and Ide St. This project lies directly north of Lake Phalen. The proposed project will also include pavement replacement, watermain replacement on several of the above streets, and unique storm water treatment methods along with the installation of drainage infrastructure. Project includes \$30,000 for fog seal preventative maintenance treatment (area to be determined) and \$100,000 for sanitary sewer main lining (location to be determined).
 2.33 miles of street, Average PCI: 35/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance			100,000	5,370,000		5,470,000
Total			100,000	5,370,000		5,470,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Improvement			100,000	2,463,400		2,563,400
Bonds GO Special Assessment				693,400		693,400
City of St. Paul Water Dept				307,200		307,200
Environmental Utility Fund				1,147,000		1,147,000
Sanitary Sewer Fund				484,000		484,000
Water - WAC Fund				275,000		275,000
Total			100,000	5,370,000		5,470,000

Budget Impact/Other
 There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW18.01
Project Name Cope/McMenemy Street Improvements

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost:** \$6,960,000

Cope Ave. has existing concrete curb and gutter and is proposed to be partially reconstructed in 2022. Partial street reconstruction projects generally include the replacement of the road pavement, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements. McMenemy St. currently has bituminous curb and is proposed to be fully reconstructed in 2022. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements.

Justification

Cope Ave. has continued to deteriorate and will require a partial reconstruction. The east section of Cope Ave. is currently four lanes wide with no pedestrian facilities. As part of the partial reconstruction Cope Ave. will be designed to meet the requirement of the City's Living Streets Policy. Cope Ave. improvements will also include pavement replacement and replacement of the existing water main. McMenemy St. has continued to deteriorate and will require a full reconstruction with concrete curb and gutter. McMenemy St. improvements will also include pavement replacement and replacement of the existing water main. Project includes \$30,000 for fog seal preventative maintenance treatment (area to be determined) and \$100,000 for sanitary sewer main lining (location to be determined).

2.08 miles of streets, Average PCI: 53/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				100,000	6,860,000	6,960,000
Total				100,000	6,860,000	6,960,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Improvement				100,000	3,535,660	3,635,660
Bonds GO Special Assessment					995,540	995,540
City of St. Paul Water Dept					682,800	682,800
Environmental Utility Fund					856,000	856,000
Sanitary Sewer Fund					503,000	503,000
Water - WAC Fund					287,000	287,000
Total				100,000	6,860,000	6,960,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW18.02
Project Name Gervais Area Pavement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical



Description **Total Project Cost:** \$1,430,000

The street pavement in the Gervais area is proposed to be rehabilitated in 2022 due to poor pavement condition. Typically, the street pavement is milled or reclaimed and new pavement is installed. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition.

Justification

The streets lying north of Highway 36 and east of Barclay St. are in poor condition and in need of repair. The streets include Gervais Ave., Gervais Ct., Flandrau St., Barclay St., Sextant Ave., Eleventh Ave., and Ariel St. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. The proposed project will be partially funded by the gas franchise fee.

2.10 miles of streets, Average PCI: 47/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				60,000	1,370,000	1,430,000
Total				60,000	1,370,000	1,430,000

Funding Sources	2018	2019	2020	2021	2022	Total
Bonds GO Special Assessment					1,030,133	1,030,133
Environmental Utility Fund					71,500	71,500
Gas Franchise Fee				60,000	182,567	242,567
Sanitary Sewer Fund					42,900	42,900
Water - WAC Fund					42,900	42,900
Total				60,000	1,370,000	1,430,000

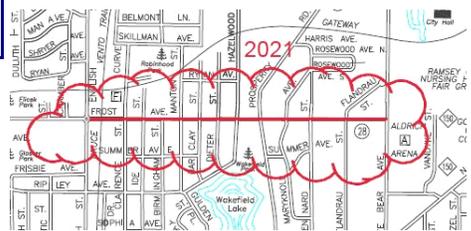
Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

Capital Improvement Plan
City of Maplewood, Minnesota

2018 *thru* 2022

Project # PW18.03
Project Name Gladstone Area Phase 3 Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Description **Total Project Cost:** \$3,400,000

The third phase of the Gladstone corridor includes the section of Frost Avenue lying between English Street and White Bear Avenue. Frost Avenue is a two lane road and is approximately 50 feet wide. The width is in excess of what is required for a four lane road. The majority of this section of Frost Avenue drains directly to Wakefield Lake which is an impaired water body. The City is actively working with the Ramsey Washington Watershed District in developing a joint project that would reduce the width of Frost Avenue, provide significant water quality improvements, and provide pedestrian facilities along this section of Frost Avenue. It is currently anticipated that Frost Avenue would be partially reconstructed in 2022. Partial street reconstruction projects generally include the replacement of the road pavement, expansion of storm water facilities, sanitary sewer repairs, water main repairs, and pedestrian improvements.

Justification

Frost Avenue has continued to deteriorate and will require a partial reconstruction. Frost Avenue is currently built to accommodate four lanes and has no pedestrian facilities. As part of the partial reconstruction, Frost Avenue will be designed to meet the requirements of the City’s Living Streets Policy and the Gladstone Master Plan. Frost Avenue improvements will also include replacement of the existing pavement and water main. Project includes \$30,000 for fog seal preventative maintenance treatment (area to be determined) and \$100,000 for sanitary sewer main lining (location to be determined). Wakefield Lake is an impaired water body and a top priority of Ramsey Washington Metro Watershed District. The City is actively working with the watershed district to seek out grant opportunities. The timing and funding of this project depends on available grants and partnership opportunities.

2.35 miles of streets, Average PCI: 41/100

Expenditures	2018	2019	2020	2021	2022	Total
Construction/Maintenance				100,000	3,300,000	3,400,000
Total				100,000	3,300,000	3,400,000

Funding Sources	2018	2019	2020	2021	2022	Total
Federal Grants				50,000	1,650,000	1,700,000
Municipal State Aid				50,000	1,650,000	1,700,000
Total				100,000	3,300,000	3,400,000

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs.

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Maplewood



Prepared by:

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Melinda Coleman, City Manager
Ellen Paulseth, Finance Director

SECTION V
DEPARTMENTAL INFORMATION



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Maplewood

TEN-YEAR SUMMARY OF BUDGETED FULL-TIME REGULAR EMPLOYEES By Department and Fund

By Department:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Citizen Services	19.30	17.30	6.90	7.00	7.00	7.00	7.00	7.00	8.00	0.00
Administration	3.00	3.40	3.40	3.40	3.50	3.50	4.10	4.60	6.00	12.00
Finance	5.75	5.00	5.00	5.00	5.00	4.50	4.42	4.00	4.00	8.00
Fire	19.00	20.10	20.00	18.80	18.30	18.55	18.00	20.00	21.00	21.00
Information Technology	3.00	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.20	3.00
EEDD	10.20	14.35	23.43	11.10	12.10	12.10	10.35	9.45	10.85	10.45
Parks and Recreation	0.00	0.00	0.00	13.60	13.60	12.60	12.30	11.30	6.30	5.30
Police	59.80	59.90	59.00	57.20	56.70	57.70	55.33	57.40	58.00	60.00
Public Works	43.95	39.95	41.27	36.90	35.80	35.80	36.25	36.25	36.65	36.25
Totals	164.00	163.00	162.00	157.00	156.00	154.75	150.75	153.00	154.00	156.00

By Fund:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Fund	125.32	122.80	118.00	114.00	114.00	114.70	111.20	113.35	118.11	118.50
Information Tech Fund	3.00	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.20	3.00
Recreation Programs Fund	2.88	2.00	3.50	3.30	2.95	2.95	3.00	2.80	3.90	2.70
Communications Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
Community Center Fund	7.50	8.40	8.40	7.80	8.05	6.95	6.60	5.80	0.00	0.00
Environmental Utility Fund	5.60	6.00	7.75	7.55	7.20	7.20	7.35	7.00	7.12	7.00
Ambulance Service Fund	10.40	11.35	11.50	11.05	10.30	10.45	10.00	11.20	11.80	12.05
Recycling Fund	0.40	0.60	0.80	0.60	1.00	1.00	0.40	0.65	0.65	0.65
Sewer Fund	5.80	5.60	5.80	5.45	5.30	5.30	5.70	5.70	5.82	5.70
Fleet Management Fund	3.10	3.25	3.25	3.25	3.20	3.20	3.50	3.50	3.40	3.40
Totals	164.00	163.00	162.00	157.00	156.00	154.75	150.75	153.00	154.00	156.00

Personnel Changes in the 2018 Budget:

Overall, full-time budgeted staff has increased by 2.0 FTE's in 2018, as described below.

Administration and Finance - The Citizen Services Department was split between Administration and Finance. Administration assumed the City Clerk and Elections functions, while Finance took over the Deputy Registrar. Overall, Administration and Finance increased from 18 to 20 budgeted FTE's. This was due to an increase of 1.0 FTE in the Communications Department and 1.0 FTE in the Deputy Registrar Division of Finance.

Parks and Recreation - Recreation programs staff was reduced 1.0 FTE's through attrition.

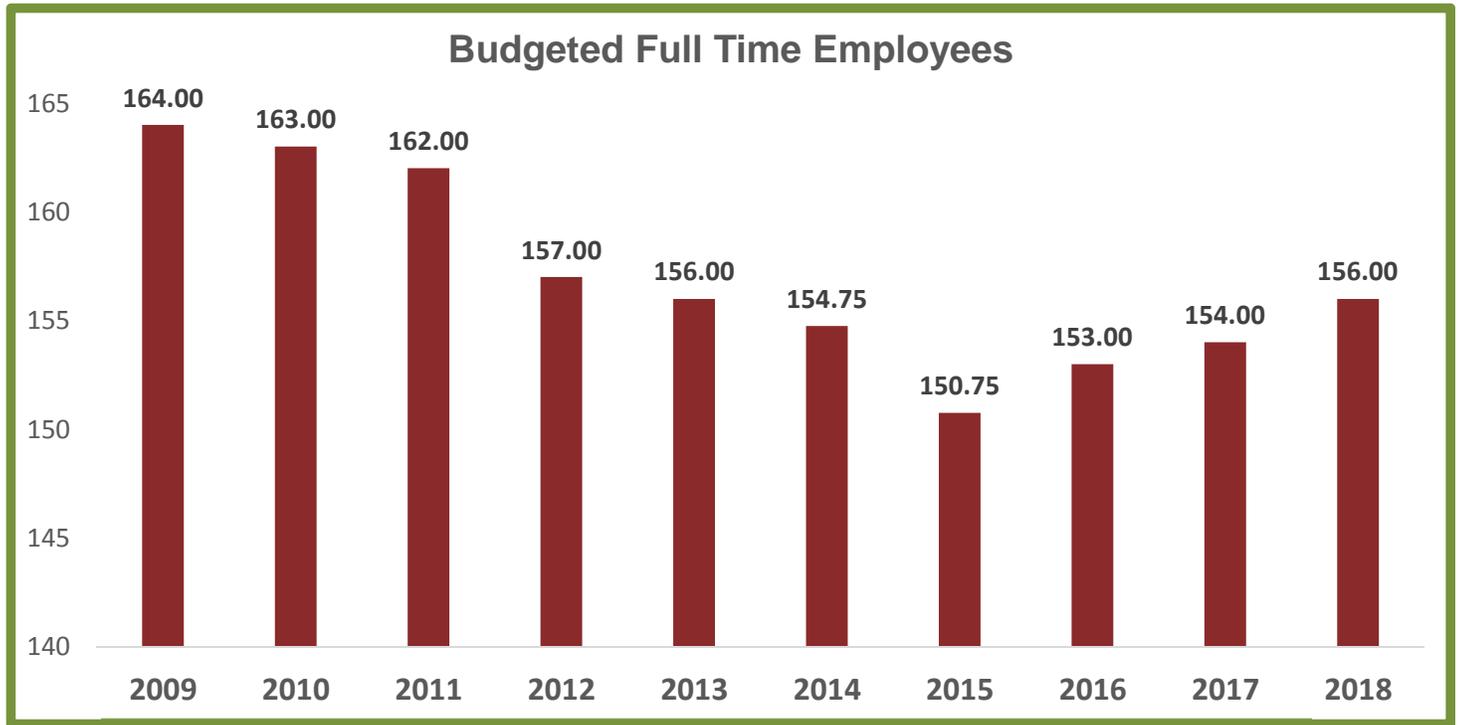
Police - The number of police officers were increased with the addition of 2.0 new police trainee positions.

Public Works, Information Technology, Sewer, and Economic Development - the 1.0 FTE GIS Planner position was eliminated from the budget for 2018. It was split between departments in 2017 but wasn't hired.

TEN-YEAR SUMMARY OF BUDGETED FULL-TIME REGULAR EMPLOYEES

continued

As shown in the chart below, staffing levels are projected to be at 2013 levels. The percentage of full-time regular employees has decreased 4.9%, or 8 employees, since 2009. This is primarily due to the elimination of the Community Center employees, who are now full-time employees of the YMCA. Other changes include, as mentioned previously, an increase in Communications FTE's, an increase in police community service officer



TOTAL BUDGET EXPENDITURE SUMMARY

	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Total By Department					
Administration	1,784,948	2,100,439	2,524,389	2,634,230	4.4%
Environment and Economic Development	7,514,159	4,064,445	4,209,120	4,120,510	-2.1%
Finance	1,073,850	1,047,163	1,105,490	1,213,570	9.8%
Fire	5,969,213	4,697,541	5,238,140	4,958,790	-5.3%
Information Technology	749,744	791,325	766,250	802,340	4.7%
Legislative	183,515	183,933	192,180	192,380	0.1%
Parks and Recreation	5,607,290	4,446,768	2,147,160	3,712,160	72.9%
Police	8,561,394	8,589,482	9,316,380	9,544,840	2.5%
Public Works	14,696,671	11,150,233	15,056,820	18,729,420	24.4%
Internal Services	8,278,221	8,271,158	929,950	8,548,290	819.2%
Debt	27,156,919	13,773,820	15,138,820	15,270,332	0.9%
Totals	\$81,575,924	\$59,116,307	\$56,624,699	\$69,726,862	23.1%
Total By Classification					
Personnel Services	\$19,149,275	\$18,919,329	\$19,426,939	\$20,221,930	4.1%
Commodities	\$1,273,125	\$1,216,222	\$1,195,710	\$1,310,770	9.6%
Contractual Services	\$10,020,700	\$10,825,380	\$10,673,340	\$10,869,140	1.8%
Capital Outlay and Depreciation	\$14,044,955	\$5,245,586	\$8,666,220	\$13,506,400	55.9%
Other Charges	\$1,652,729	\$864,812	\$593,720	\$0	-100.0%
Internal Services	\$8,278,221	\$8,271,158	\$929,950	\$8,548,290	819.2%
Debt Service	\$27,156,919	\$13,773,820	\$15,138,820	\$15,270,332	0.9%
Totals	\$81,575,924	\$59,116,307	\$56,624,699	\$69,726,862	23.1%
Total By Fund					
Ambulance Service	\$2,783,718	\$2,561,505	\$2,517,240	\$2,770,310	10.1%
Building Fund	75,597	511	0	0	N/A
Capital Improvement Fund	1,484,733	828,259	1,121,800	180,000	-84.0%
Charitable Gambling Tax	28,610	28,969	30,000	30,000	0.0%
Communications	0	137,838	459,460	751,800	63.6%
Community Center	2,612,499	2,109,964	500,000	200,000	-60.0%
Debt Funds	27,072,403	13,529,578	14,725,820	14,816,332	0.6%
Environmental Utility	2,005,890	1,912,757	1,999,780	1,968,530	-1.6%
Fire 3M Fund	297,674	3,080	0	0	N/A
Fire Equipment Fund	2,093	42,814	630,000	59,400	-90.6%
Fire Training Facility	1,042,414	159,589	50,000	0	-100.0%
Fleet Management	812,536	811,332	929,950	924,460	-0.6%
General	18,143,355	18,788,013	19,894,029	20,357,490	2.3%
Grants Fund	3,720,001	271,729	0	0	N/A
Information Technology	749,744	791,325	766,250	802,340	4.7%
Internal Insurance Services	7,465,685	7,459,826	0	7,623,830	N/A
Maplewood Area EDA	44,441	23,726	289,100	33,110	-88.5%
Park Development Fund	206,611	82,977	360,000	2,210,000	513.9%
Police Equipment Fund	392,796	141,220	150,000	180,000	20.0%
Police Expansion Fund	7,687	335	0	0	N/A
Police Services	47,590	62,762	10,000	10,000	0.0%
Public Improvement Project Funds	5,672,749	2,350,556	5,115,000	9,955,000	94.6%
Recreation Programs	746,251	846,059	781,610	683,650	-12.5%
Recycling Program	652,227	741,588	701,280	740,630	5.6%
Redevelopment Fund & Legacy Village	2,577	1,487	0	0	N/A
ROW Fund	426	71	0	0	N/A
Sanitary Sewer	4,508,917	4,676,424	4,864,120	4,646,730	-4.5%
11-19 Storm Fund	6,546	353	0	0	N/A
Street Light Utility	806,088	338,378	220,680	235,700	6.8%
Street Revitalization Fund	0	232	0	0	N/A
Taste of Maplewood	26,017	26,450	40,980	44,000	7.4%
TIF Funds	104,647	287,004	438,500	469,450	7.1%
Trash Cart Fund	1,210	27,039	15,000	20,000	33.3%
Tree Preservation	1,572	1,043	5,000	5,000	0.0%
WAC St. Paul Fund	8,375	69,944	7,500	7,500	0.0%
WAC NSP Fund	1,460	1,470	1,600	1,600	0.0%
Wicklander's Pond Fund	145	100	0	0	N/A
Totals	\$81,535,284	\$59,116,307	\$56,624,699	\$69,726,862	23.1%

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Maplewood



ADMINISTRATION DEPARTMENT

Melinda Coleman, City Manager
Mike Funk, Asst. City Manager/HR Director

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 mike.funk@maplewoodmn.gov 651-249-2053



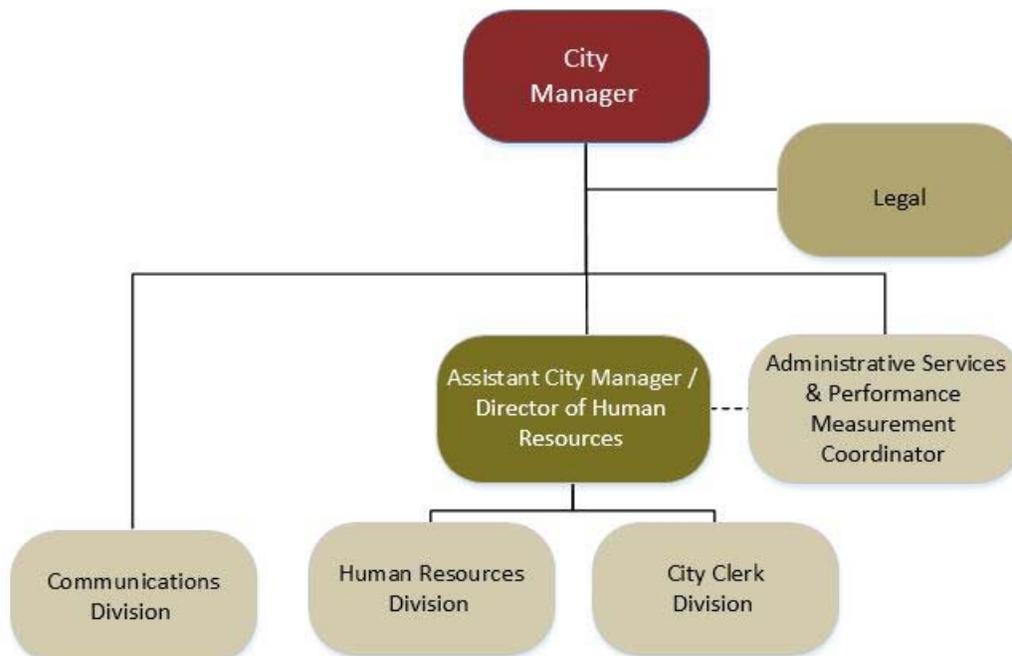
DEPARTMENT OVERVIEW

The Administration Department consists of the City Manager, Assistant City Manager, Human Resources, Communications, City Clerk and General Legal Counsel. They provide professional leadership and support to the City Council and all departments through the development, implementation and administration of City policies. The department hires department directors, evaluates employee performance, sets general personnel policies, supervises the annual budget process, and advises the Mayor and Council on the City’s administrative and financial needs. Additional responsibilities include preparing agenda materials and recommendations for council meetings, processing citizen inquiries and service requests, and addressing the City’s wide range of legal needs.

SERVICE AREAS

- Human Resources Administration
- Implement and administer City policies
- Manage communications & social media
- Manage City’s fiscal resources
- Data Practice Rules and Requests
- Passports
- Legal Services
- Manage City workforce
- Citizen outreach and communication
- Provide executive leadership
- Elections
- Business Licensing

DEPARTMENT ORGANIZATIONAL CHART



ADMINISTRATION DEPARTMENT

MISSION STATEMENT

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

2018 DEPARTMENTAL OBJECTIVES

- **Financial Sustainability** - Minimize the impact of property taxes on Maplewood home owners and businesses while balancing the need to reduce debt. Maintain AA+ bond rating and set up reserve funds to maintain assets.
- **Integrated Communication** - Expand the delivery of public information to foster a transparent and accessible Maplewood city government. Expand communications of City activities to “tell the city story” through a variety of mediums.
- **Targeted Redevelopment** - Attract investment in Maplewood businesses to expand economic opportunity and promote job growth. Expand involvement of HEDC and EDA in redevelopment activities and marketing of vacant city-owned land.
- **Operational Effectiveness** - Implement processes and a framework for a High Performance Organization (HPO) to improve organizational performance. Assess and develop staff to ensure continuity throughout the organization’s leadership.
- **Community Inclusiveness** - Strive to be a leader in racial equity efforts within our organization, as well as in the surrounding community.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>COMMUNITY INCLUSIVENESS</p>	<p>Increase the percentage of employees of color among City staff by 2% per year.</p> <p><i>The City of Maplewood's demographic indicates that approximately 30% of our population are people of color. In 2016, 10% of the City's workforce were people of color. The goal of our organization is to have a workforce that is more reflective of the community we serve.</i></p>
<p>INTEGRATED COMMUNICATION</p>	<p>Ensure at least 2-3 videos per week appear on the City’s digital platform.</p> <p><i>The communications department will highlight major city events, city initiatives, innovative delivery of public services, and new equipment and tools through a variety of videos.</i></p> <p>Increase social media engagement by an average of three percent in 2018.</p> <p><i>Combine Facebook and Twitter impressions with the total numbers of Twitter followers into one measurement called social media engagement. That aggregate number will increase by three percent.</i></p>

ADMINISTRATION DEPARTMENT

**OPERATIONAL
EFFECTIVENESS****Decrease on-the-job accidents to less than 4 per month.**

The target for the annual Worker's Compensation Experience Modification Factor is 1.0 or less. To accomplish this we need to decrease the occurrence of on the job accidents to less than 4 per month, city-wide.

Increase employee wellness participation by 2% per year to reach 80% participation by 2020.

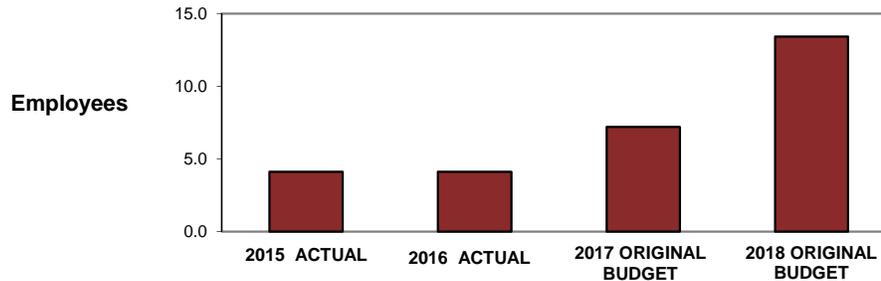
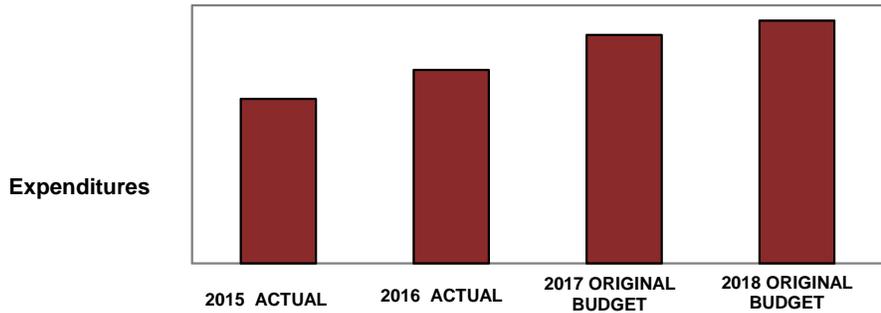
Since the City began its employee wellness program there has been an observed correlation between rate of participation in the Wellness Program and decreasing insurance costs.

80% of Data Practice Requests will be completed within 10 days.

The data a city collects, creates and stores is subject to the Government Data Practices Act to ensure transparency to the public but also proper protection of the data. The discernment of the request, the compilation and possible redaction of the data with eventual delivery of the requested data is often a multi-stage process as information and payment is exchanged. Data practice requests include those by a data subject with a 10 day response time and those by the public which require reasonable response timeframes.

**ADMINISTRATION
EXPENDITURE SUMMARY**

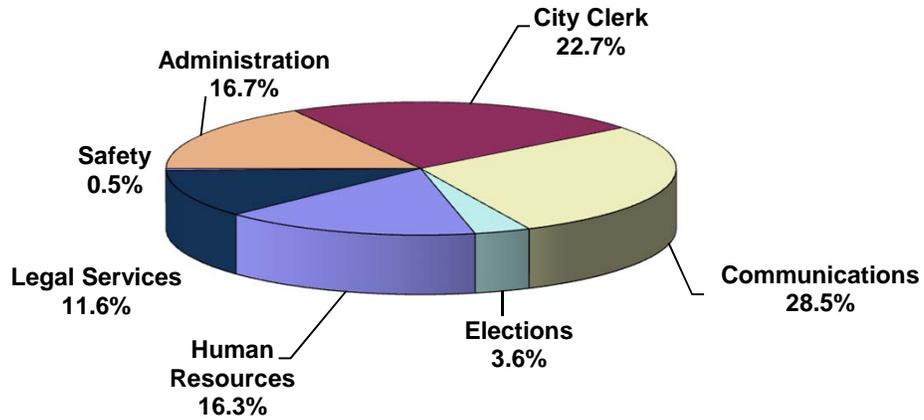
Total By Program	2015	2016	2017	2018	PERCENT OVER(UNDER) 2017 BUDGET
	ACTUAL	ACTUAL	ORIGINAL BUDGET	BUDGET	
Administration	\$ 406,086	\$ 424,782	\$ 440,270	\$ 440,690	0.1%
City Clerk	751,486	790,613	785,619	599,250	-23.7%
Communications	2,209	146,982	459,460	751,800	63.6%
Elections	47,326	98,475	65,130	93,850	44.1%
Human Resources	335,504	389,292	409,380	429,040	4.8%
Legal Services	229,330	238,291	306,510	306,550	0.0%
Safety	13,007	12,004	13,020	13,050	0.2%
Totals	1,784,948	2,100,439	2,479,389	2,634,230	6.2%
Total By Classification					
Personnel Services	1,153,540	1,334,137	1,548,149	1,618,080	4.5%
Commodities	28,111	54,656	82,180	100,500	22.3%
Contractual Services	600,418	710,625	849,060	915,650	7.8%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	2,879	1,021	-	-	N/A
Totals	1,784,948	2,100,439	2,479,389	2,634,230	6.2%
Total By Fund					
General Fund	1,784,948	1,962,601	2,019,929	1,882,430	-6.8%
Communications Fund	-	137,838	459,460	751,800	63.6%
Totals	\$ 1,784,948	\$ 2,100,439	\$ 2,479,389	\$ 2,634,230	6.2%
Number of Employees (FTE)*	4.10	4.10	7.20	13.40	86.1%



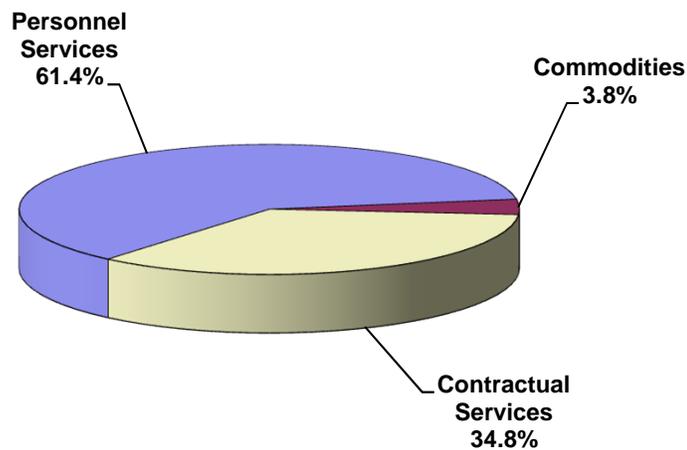
* Note: FTE's include full-time and part-time employees

ADMINISTRATION BUDGET 2018

Total By Program



Total By Classification



Department: Administration

**Divisions: Administration
Human Resources
City Clerk
Communications
Elections
Legal
Safety**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
% of employees of color in City staff	N/A	9.8%	10.7%	12%
Videos per week on digital platform	N/A	N/A	N/A	2
% Increase in social media subscribers	N/A	N/A	4.2%	20%
On-the-job accidents per year	10	15	12	10
Workers' compensation ratio (Mod rate)	1.10	1.07	1.13	.89
% employee wellness program participation	N/A	78%	80%	82%
% data practices requests completed in 10 days	100%	100%	100%	100%
% employee satisfaction with HR responsiveness	N/A	97.9%	99%	99%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Licenses and permits processed	2,532	1,648	2,500	1,700
Passports processed	2,882	3,633	4,000	4,000
Social media subscribers	N/A	1,344	1,400	1,680
Maplewood Living digital reads	N/A	714	1,000	1,350
Number of registered voters	22,427	22,500	22,500	22,500
Eligible voter turnout	32%	87%	N/A	66%
Recruitment/hiring processes	31	19	15	15
Turnover rate	14.8%	14.8%	4.8%	5.0%

COMMENTS:

1. The management team consists of five department heads, the Assistant City Manager / Director of Human Resources and is led by the City Manager. This group provides policy direction for overall city management.
2. The Deputy Registrar Division was moved to Finance in 2017.



ENVIRONMENT & ECONOMIC DEVELOPMENT DEPARTMENT (EEDD)

DuWayne Konewko, EEDD Director

duwayne.konewko@maplewoodmn.gov 651-249-2330

DEPARTMENT OVERVIEW

The Environment and Economic Development Department is responsible for the protection of 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 serves as staff liaison to the Community Design Review Board, Planning Commission, Environmental & Natural Resources, and Housing & Economic Development. The department will guide future growth and construction in the city that enhances economic development while conserving natural resources.

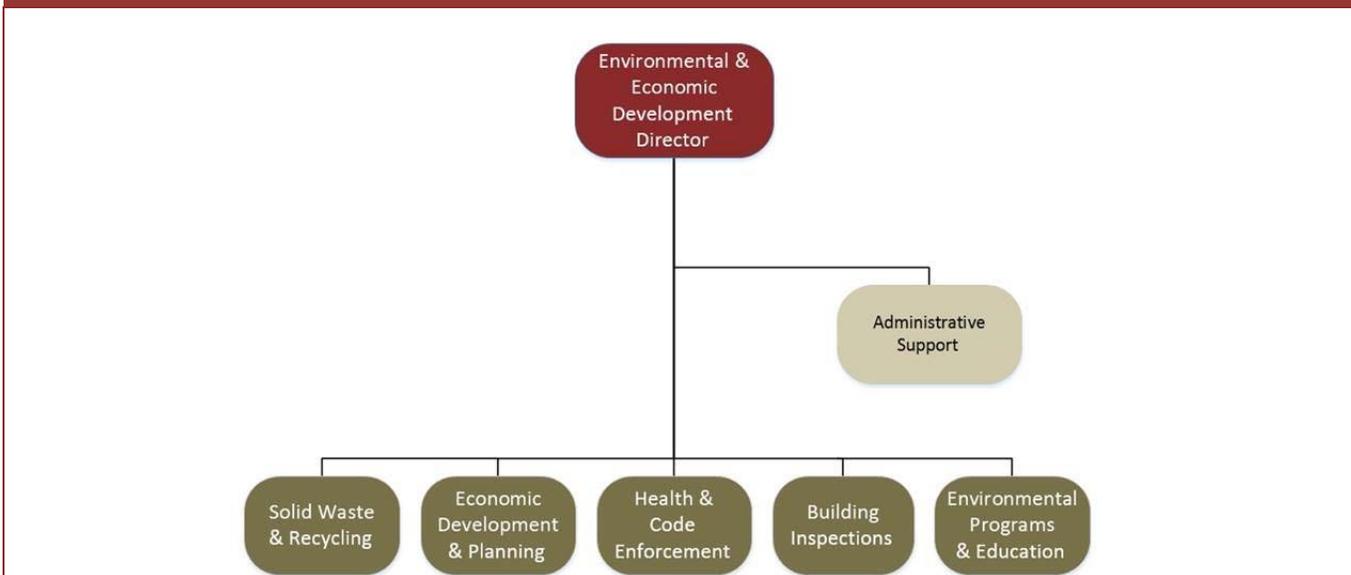
We also offer health department inspections and compliance for restaurants, pools and lodging establishments with a variety of code enforcement issues through the city of Maplewood.

The department maintains the organized collection program along with recycling and organics programs and education.

SERVICE AREAS

- Land use planning and zoning
- Economic Development
- Environmental programs and education
- Inspections
- Code Enforcement
- Contractor licensing
- Organized Collection
- Recycling
- Green Building programs
- Packet preparation

DEPARTMENT ORGANIZATIONAL CHART



ENVIRONMENT AND ECONOMIC DEVELOPMENT DEPARTMENT

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.

2018 DEPARTMENTAL OBJECTIVES

- **Targeted Redevelopment** - Expand economic development efforts through pro-active actions that stimulate housing and non-residential development, including redevelopment of strategic areas of the City.
- **Operational Effectiveness** - Protect public’s health and improve the quality of life of the citizens of Maplewood through the prevention of disease, education, outreach and inspections.
- **Targeted Redevelopment** - Complete the 2040 Comprehensive Land Use Plan Update.
- **Integrated Communication** - Educate contractors, design professionals and the public through pre-development meetings, literature, city website, and the permit process.
- **Operational Effectiveness** - 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.
- **Operational Effectiveness** - Promote high quality building and site design by recommending and requiring enhanced amenities during city development and building reviews.
- **Operational Effectiveness** - Provide leadership by serving as the staff liaisons and technical experts for four of the city’s citizen advisory boards and commissions. Support the city wellness, green team, and safety committees.
- **Operational Effectiveness** - Provide technical expertise and regional leadership in issues related to environmental practices and critical environmental issues that influence the city.
- **Operational Effectiveness** - Promote and manage the single-hauler solid waste and recycling programs to ensure compliance with regional and state rules and regulations.
- **Operational Effectiveness** - Promote sustainability and environmental stewardship in city operations and work directly with the business community and residents to do the same.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>OPERATIONAL EFFECTIVENESS</p>	<p>80% of commercial plans and permits reviewed and ready for issuance within 30 days or less.</p> <p><i>A significant measure of the city’s effective facilitation of development is the turnaround time from the point of a commercial building permit being submitted for review to the time it is ready for issuance. By ensuring a consistent and reasonable turnaround time, developers and builders will be able to guarantee their building timelines stay on track.</i></p>
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ENVIRONMENT AND ECONOMIC DEVELOPMENT DEPARTMENT

	<p>Respond to all code enforcement complaints in the city within a week of receipt.</p> <p><i>Residents and property owners in Maplewood submit code enforcement complaints to the city expecting timely response. It is recognized the city has limited resources but is committed to working towards reaching this benchmark of accountability.</i></p> <p>80% of licensed establishments will be inspected on an annual basis.</p> <p><i>Business owners and residents depend on the city conducting efficient and regular inspections. Ensuring a regular schedule of inspections will help assure residents that the businesses in Maplewood provide safe services and products.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Maintain GreenStep Cities Step 5 status.</p> <p><i>The city will demonstrate improvement in three eligible metrics measured in Step 4 from one data year to the next. Eligible metrics include sustainability best practices such as reduction of energy, waste, greenhouse gas emissions, and innovative approaches to storm water management, etc.</i></p>
<p>TARGETED REDEVELOPMENT</p>	<p>Secure purchase agreements with at least 75 percent of the properties identified for acquisition within the Gladstone Neighborhood.</p> <p><i>The city has long held the Gladstone Neighborhood as its primary redevelopment priority in Maplewood. As the redevelopment of the Maplewood Bowl site nears completion city staff is working to identify potential next projects.</i></p> <p>Complete a small area master plan for the Maplewood Mall and Saint John’s Hospital area of Maplewood by the end of 2019.</p> <p><i>In 2018, the 2040 Comprehensive Plan update will be completed and the city will then work to further study the mall and hospital area of north Maplewood. This economic hub of Maplewood is important to the overall health of the city and will need proper planning to stay vibrant.</i></p> <p>By the end of 2019, update the zoning map and zoning code for areas in the city guided by the 2040 Comprehensive Plan as Mixed Use – Neighborhood and Mixed Use – Community.</p> <p><i>In 2018, the 2040 Comprehensive Plan update will be completed and the existing commercial nodes along Century Avenue and the proposed station areas along the Rush and Gold Lines are guided either Mixed Use – Neighborhood and Mixed Use – Community. These are areas that are targeted by the city as the most prone for redevelopment and growth.</i></p>

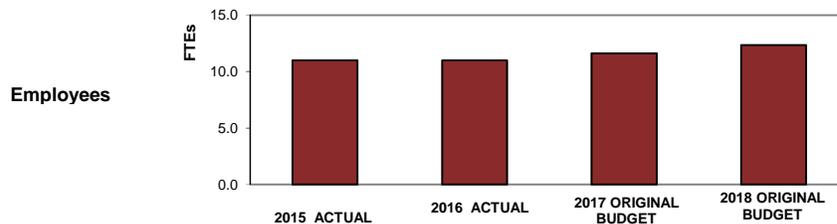
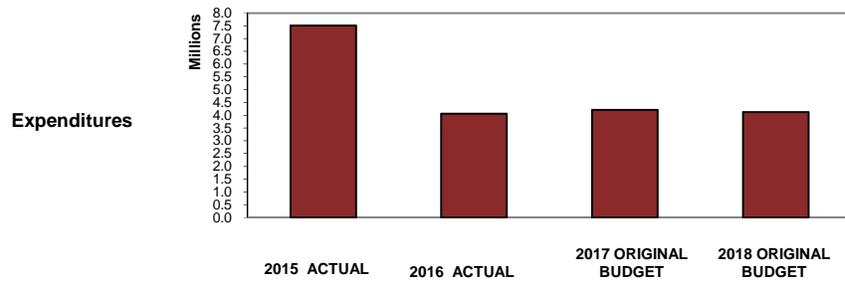
**ENVIRONMENTAL AND ECONOMIC DEVELOPMENT
EXPENDITURE SUMMARY**

Total By Program	2015	2016	2017	2018	PERCENT
	ACTUAL	ACTUAL	ORIGINAL BUDGET	BUDGET	OVER(UNDER) 2017 BUDGET
Administration	\$ 291,599	\$ 315,977	\$ 349,940	\$ 495,860	41.7%
Maplewood Area EDA	44,441	23,726	289,100	33,110	-88.5%
Building Inspections	491,869	486,071	444,990	442,240	-0.6%
Code Enforcement	63,364	73,352	81,580	77,270	-5.3%
Planning	436,044	386,941	501,260	530,590	5.9%
Nature Center	74,109	77,491	85,370	87,160	2.1%
Public Health Inspections	49,317	47,089	45,860	44,410	-3.2%
Storm Sewer Maintenance	1,388,316	1,318,913	1,391,930	1,345,350	-3.3%
Street Sweeping	278,954	292,085	277,310	288,440	4.0%
Tax Increment Financing	20,131	42,762	25,500	15,450	-39.4%
Redevelopment	2,577	1,487	-	-	N/A
Grants	3,720,001	229,924	-	-	N/A
Trash Cart Program	1,210	27,039	15,000	20,000	33.3%
Recycling Program	652,227	741,588	701,280	740,630	5.6%
Totals	7,514,159	4,064,445	4,209,120	4,120,510	-2.1%

Total By Classification	2015	2016	2017	2018	PERCENT
Personnel Services	1,802,940	1,783,632	1,934,060	2,158,100	11.6%
Commodities	55,868	43,105	46,100	65,230	41.5%
Contractual Services	1,145,681	1,203,768	1,185,660	1,323,680	11.6%
Capital Outlay and Depreciation	4,293,524	805,340	823,520	573,500	-30.4%
Other Charges	216,146	228,600	219,780	-	-100.0%
Totals	7,514,159	4,064,445	4,209,120	4,120,510	-2.1%

Total By Fund	2015	2016	2017	2018	PERCENT
General Fund	1,067,682	1,085,162	1,178,460	1,342,790	13.9%
EDA Fund	44,441	23,726	289,100	33,110	-88.5%
Environmental Utility Fund	2,005,890	1,912,757	1,999,780	1,968,530	-1.6%
Grants	3,720,001	229,924	-	-	N/A
Tax Increment Financing	20,131	42,762	25,500	15,450	-39.4%
Redevelopment Fund	2,577	1,487	-	-	N/A
Trash Cart Fund	1,210	27,039	15,000	20,000	33.3%
Recycling Fund	652,227	741,588	701,280	740,630	5.6%
Totals	\$ 7,514,159	\$ 4,064,445	\$ 4,209,120	\$ 4,120,510	-2.1%

Number of Employees (FTE) *	2015	2016	2017	2018	PERCENT
	11.00	11.00	11.60	12.35	6.5%



* Note: FTE's include full-time and part-time employees

Department: Environment and Economic Development**Divisions: Building Inspections
Code Enforcement
Economic Development
Planning
Public Health
Recycling**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
% of commercial plans & permits issued in 30 days or less	100%	100%	100%	100%
% of code enforcement complaints response within one week	100%	100%	100%	100%
% of licensed establishments inspected	280	268	296	305
GreenStep City step 5 status	No	No	Yes	Yes
% of properties acquired for redevelopment	N/A	N/A	10%	50%
Small area master plan completed	N/A	N/A	N/A	50%
Zoning code and map updated	N/A	N/A	N/A	50%
Pounds recycled per household per month	53.48	54.59	56	59
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Permit revenue generated	1,053,240	1,301,348	1,014,230	1,225,000
Number of inspections scheduled	6,230	6,000	6,000	5,850
Number of permits issued	2,875	2,984	2,900	2,845
Commercial – new/remodel permits	110	95	64	117
Single family homes – new/remodel	113	177	80	146
Number of permit reviews	391	388	400	400
Health inspections	280	268	296	305
Tons of material recycled	3,263	3,287	3,408	3,591

COMMENTS:

1. The Environmental and Economic Development Department issues permits for the construction of projects approved through the planning review process. Building officials are responsible for inspections of residential and commercial buildings, manufactured homes, accessibility, plumbing, mechanical and energy. They are also responsible for implementing codes for plan review and field inspections.
2. The department will implement new permitting software in 2018. This will allow contractors and residents to submit and view permit applications online, including digital plan review, work flow and tracking. We will transition to accepting electronic payment and credit card payments. These improvements will increase efficiency and reduce waste and redundancy.

3. The code enforcement program is administered by the Environmental and Economic Development Department in partnership with the Maplewood Police and Fire. The main code enforcement officers are the Health Officer and the Environmental/City Code Specialist.
4. In 2009, the city council established the Economic Development Authority (EDA) and the Business and Economic Development Commission. 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 to implement its work plan which includes continued business retention outreach, focusing redevelopment efforts in critical parts of the city and establishing a revolving loan fund program. HEDC intends to continue its mission of fostering development and redevelopment, as well as more direct involvement with project initiation opportunities. Funding for HEDC has been moved to the Economic Development Authority. HEDC will sponsor the Community Business Engagement Breakfast in October of 2018 and participate in Business Retention Meetings.
5. 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 storm water goals of the city and the region.
6. Since 2016, there has been a large increase in food truck applications/licenses.



FINANCE DEPARTMENT

Ellen Paulseth, Finance Director

ellen.paulseth@maplewoodmn.gov 651-249-2902

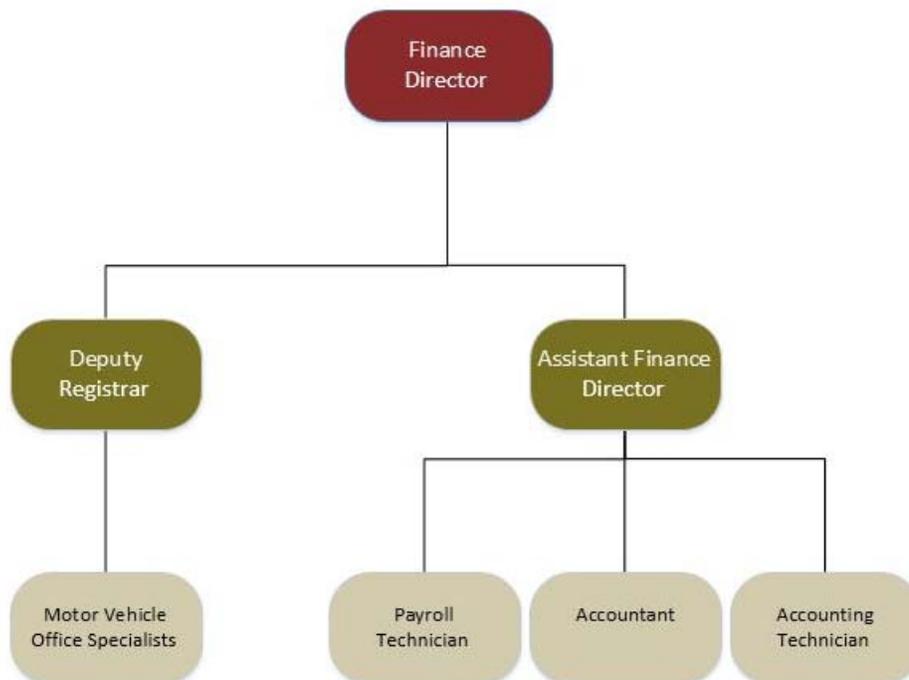
DEPARTMENT OVERVIEW

The Finance Department supports all city departments by providing financial management, accounting and treasury services. It is responsible for preparing the City budget, comprehensive annual financial report (CAFR), and capital improvement plan (CIP) for the benefit of Maplewood citizens, the State Auditor's Office, bond rating agencies and other interested parties. The department is also responsible for debt management, investment portfolio management and risk management activities.

SERVICE AREAS

- Debt administration
- Treasury operations
- Tax compliance
- Fixed assets
- Payroll
- Risk management
- Accounts payable
- Revenue collections
- Financial reporting
- Budget & CIP compilation

DEPARTMENT ORGANIZATIONAL CHART



FINANCE DEPARTMENT

MISSION STATEMENT

To provide quality financial services and to maintain the City’s financial health and stability.

2018 DEPARTMENTAL OBJECTIVES

- **Infrastructure and Asset Management** - Issue bonds to finance projects that will improve the city’s infrastructure and capital assets, and explore opportunities to refund existing debt to reduce interest.
- **Financial Sustainability** - Maintain city’s bond rating of AA2 from Moody’s and AA+ from S&P.
- **Financial Sustainability** - Explore opportunities to reduce the City’s overall debt burden and improve the cash status of the Community Center, English/36 Project, and Ambulance funds.
- **Financial Sustainability** - Prepare the 2017 CAFR by June 30, 2018.
- **Financial Sustainability** - Prepare the 2019-2023 CIP by September 1, 2018.
- **Financial Sustainability** - Prepare the 2019 Budget by December 30, 2018.
- **Financial Sustainability** - Submit 2017 CAFR to Government Finance Officers Association to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
- **Financial Sustainability** - Submit 2019 Budget to Government Finance Officers Association to receive the Distinguished Budget Presentation Award.
- **Financial Sustainability** - Update the city’s financial policies and review internal controls systems to ensure safety of assets.
- **Financial Sustainability** - Timely completion of the external audit with minimal adjusting entries.
- **Operational Effectiveness** - Mentor and cross-train staff members to provide for efficiency and smooth transitioning as seasoned employees leave the workplace.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>FINANCIAL SUSTAINABILITY</p>	<p>Maintain Excellent Bond Rating - AA+ and Aa2</p> <p><i>The City currently has an AA+ rating with S&P and an Aa2 rating with Moody’s Investor Services. These are both excellent ratings in the market, allowing the City to have easy access to debt at the best possible rates. The bond rating is an indication of the rating agency’s opinion of the City’s creditworthiness and is an important factor in attracting investors.</i></p> <p>Maintain Average Annual Rate of Return on Investments at or Above the 1-Yr Treasury Yield Rate.</p> <p><i>The City’s primary investment goals are 1) Safety of Principal, 2) Liquidity, and 3) Yield, in that order. Careful structuring of the investment portfolio should result in an annual yield equivalent or better than the 1-Yr Treasury yield, while maintaining appropriate levels of liquidity to fund operations, capital improvements and existing debt obligations.</i></p>
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FINANCE DEPARTMENT

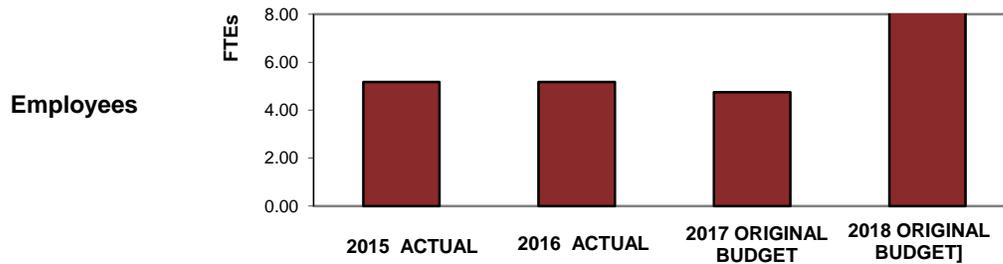
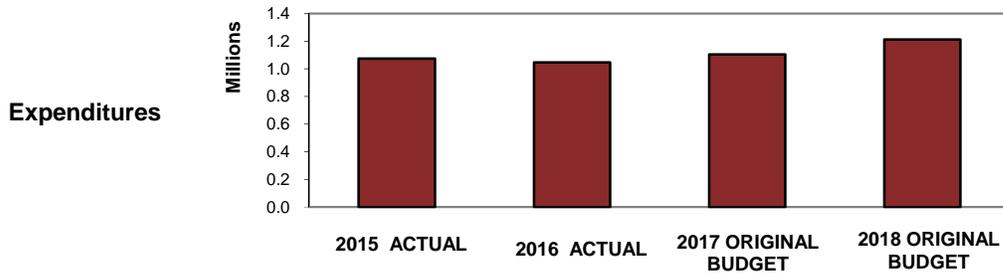
FINANCIAL SUSTAINABILITY

Receive the GFOA Distinguished Budget Presentation Award and the GFOA Certificate of Achievement for Excellence in Financial Reporting.

The GFOA Distinguished Budget Presentation Award is given to state and local governments who prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices. The GFOA Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments who prepare comprehensive annual financial reports that evidence the spirit of transparency and full disclosure. These awards bring credibility to the City's financial systems and provide for increased transparency of financial activity.

**FINANCE
EXPENDITURE SUMMARY**

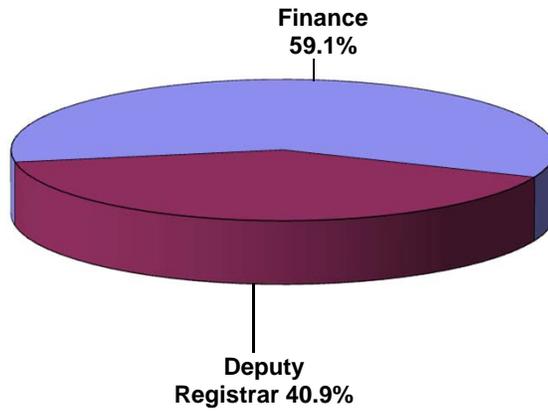
Total By Program	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Finance	\$ 698,022	\$ 657,708	\$ 679,000	\$ 717,240	5.6%
Deputy Registrar	375,828	389,455	426,490	496,330	16.4%
Totals	1,073,850	1,047,163	1,105,490	1,213,570	9.8%
Total By Classification					
Personnel Services	933,066	884,592	961,460	1,034,280	7.6%
Commodities	2,987	6,713	7,780	7,280	-6.4%
Contractual Services	113,786	132,603	136,250	172,010	26.2%
Capital Outlay & Depreciation	-	-	-	-	N/A
Other Charges	24,011	23,255	-	-	N/A
Totals	1,073,850	1,047,163	1,105,490	1,213,570	9.8%
Total By Fund					
General Fund	1,073,850	1,047,163	1,105,490	1,213,570	9.8%
Totals	\$ 1,073,850	\$ 1,047,163	\$ 1,105,490	\$ 1,213,570	9.8%
Number of Employees (FTE)*	5.17	5.17	4.75	10.55	122.1%



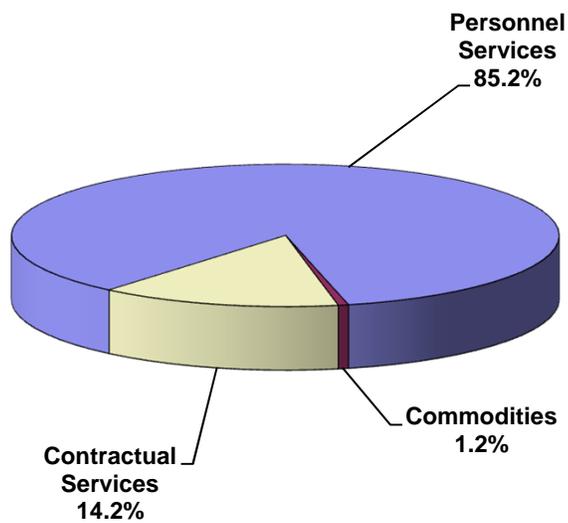
* Note: FTE's include full-time and part-time employees

FINANCE BUDGET 2018

Total By Program



Total By Classification



Department: Finance

**Divisions: Finance
Deputy Registrar**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Received GFOA CAFR Award	Yes	Yes	Yes	Yes
Received GFOA Budget Award	Yes	Yes	Yes	Yes
S&P Bond Rating	AA+	AA+	AA+	AA+
Meets or exceeds rate of return on 1-Year T-Bill	N/A	Yes	Yes	Yes
Accuracy rate on motor vehicle reports	99%	99%	99%	99%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Rate of return on investment portfolio	N/A	0.62%	1.00%	1.00%
Number of invoices paid	10,299	9,218	8,164	8,500
Number of payroll checks and direct deposits	9,069	8,076	6,417	6,500
% employees paid by direct deposit	98.2%	97.6%	97.5%	98%
% of invoices paid electronically	N/A	65.2%	62.4%	65%
Number of motor vehicle transactions	57,591	54,240	59,000	59,000
Number of driver's license transactions	18,173	17,742	17,000	17,000
Number of auto dealers served	11	20	22	22

COMMENTS:

1. Deputy Registrar was moved to the Finance Department in 2017.



FIRE DEPARTMENT / EMERGENCY MEDICAL SERVICES

Steve Lukin, Fire Chief

steve.lukin@maplewoodmn.gov

651-249-2802



Michael Mondor, Chief of EMS

michael.mondor@maplewoodmn.gov

651-249-2822

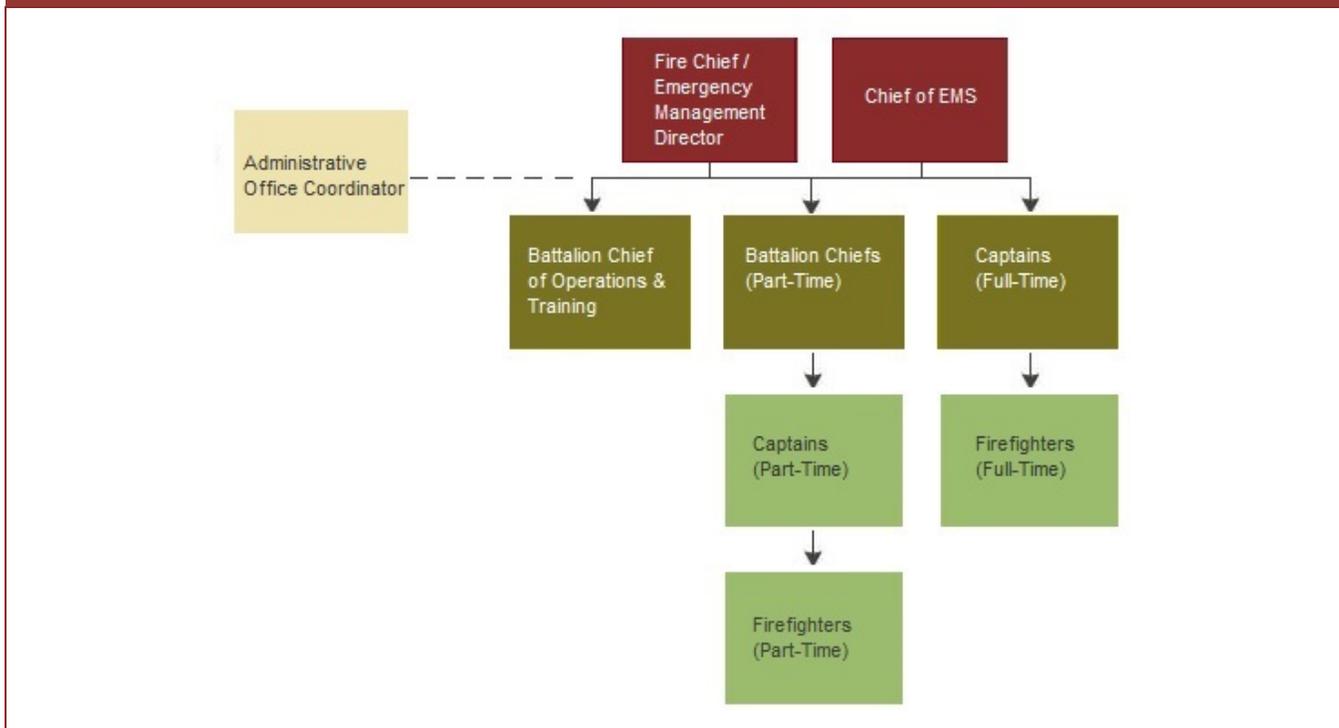
DEPARTMENT OVERVIEW

The Department consists of 21 Full-Time and 28 Part-Time/Casual employees. Our main goal is to provide exceptional emergency and non-emergency services to our community. The department is focused on ensuring the safety of our community through prevention, preparedness and response.

SERVICE AREAS

- Fire suppression
- Community Risk Reduction
- Fire Prevention
- Emergency preparedness education
- Emergency Management planning
- Emergency Medical Services
- Life safety inspections
- EMS Prevention/Mobile Integrated Healthcare
- EMS education
- Community outreach

DEPARTMENT ORGANIZATIONAL CHART



FIRE DEPARTMENT

MISSION STATEMENT

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

2018 DEPARTMENTAL OBJECTIVES

- **Operational Effectiveness** - Respond to 90% of emergency response calls within 8 minutes.
- **Operational Effectiveness** - Ensure response capacity for fire and high acuity EMS events while ensuring firefighter safety.
- **Operational Effectiveness** - Update and refine emergency preparedness plans.
- **Operational Effectiveness** - Explore and evaluate public and private partnership opportunities
- **Operational Effectiveness** - Evaluate new ways of becoming more efficient.
- **Operational Effectiveness** - Enhance community risk reduction programs (Fire and EMS)
- **Financial Sustainability** - Review and implement fire station location and operational recommendations from the consultant.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

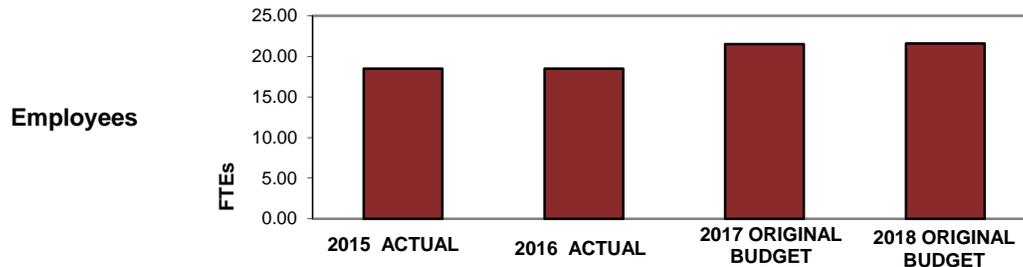
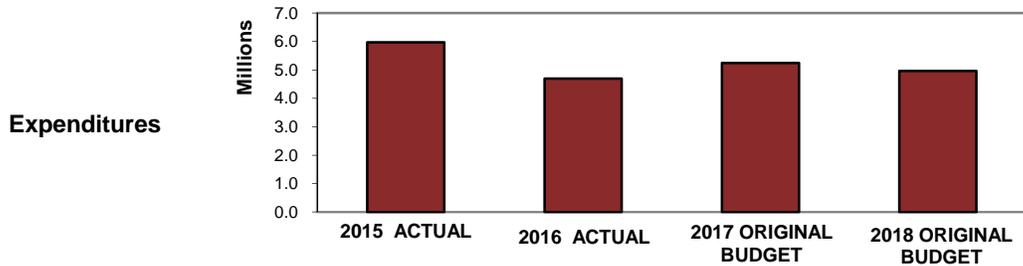
<p>FINANCIAL SUSTAINABILITY</p>	<p>Reduce the Fire/EMS overtime budget by 50% over the next 3 years.</p> <p><i>The Fire/EMS Department has historically relied on conducting most training off shift. Utilizing overtime for training and other department initiatives diminishes the department's ability to allocate appropriate overtime budget dollars to maintain the established minimum staffing level.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Reduce false alarms by 5% over the next 2 years.</p> <p><i>False alarms have increased over the past few years. The response to false alarms currently diminishes 2/3 of staff resources. False alarms can be reduced through targeted education and partnership with the business community.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Respond to all emergency (lights and siren) incidents in 8 minutes or less (travel time), for 90% of the incidents.</p> <p><i>The Fire/EMS Department's current performance accounts for response to 90% of emergency (lights and siren) incidents in 8.3 minutes or less. Through data analysis and partnership the department will aim to improve its response times to emergency incidents.</i></p>

FIRE DEPARTMENT

<p>OPERATIONAL EFFECTIVENESS</p>	<p>Reduce repeat utilization of the EMS system for low acuity incidents by 5%.</p> <p><i>The impact of repeat utilization of EMS for low acuity incidents has increased over the past several years. Early identification and intervention may assist patients in management of their health. The early deployment of Community Paramedic services has the potential to ensure that patients have appropriate access to healthcare.</i></p>
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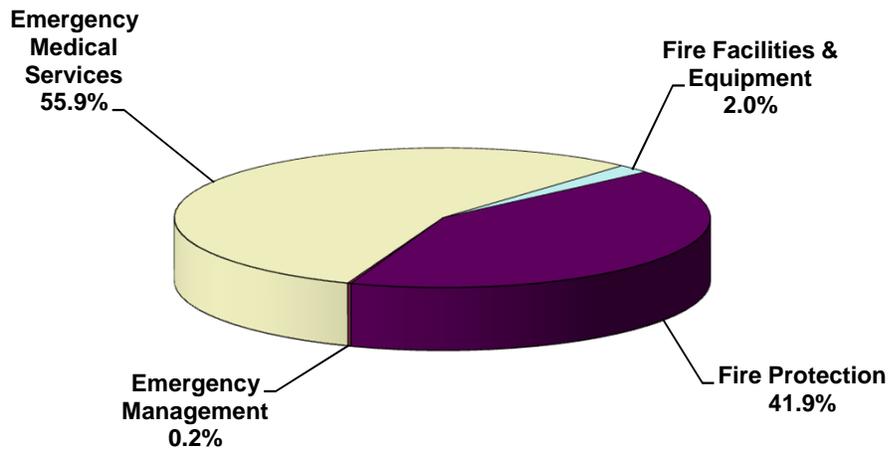
**FIRE
EXPENDITURE SUMMARY**

Total By Program	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Ambulance Administrative Charges	\$ 214,090	\$ 223,750	\$ -	\$ -	N/A
Emergency Management	6,660	19,204	9,590	10,100	5.3%
Emergency Medical Services	2,569,628	2,337,755	2,517,240	2,770,310	10.1%
Fire Facilities & Equipment	1,342,181	205,483	680,000	99,400	-85.4%
Fire Protection	1,836,654	1,911,349	2,031,310	2,078,980	2.3%
Totals	5,969,213	4,697,541	5,238,140	4,958,790	-5.3%
Total By Classification					
Personnel Services	3,168,080	3,191,464	3,238,690	3,493,970	7.9%
Commodities	204,945	173,041	269,150	271,300	0.8%
Contractual Services	997,175	882,489	1,027,130	1,023,120	-0.4%
Capital Outlay and Depreciation	1,170,833	226,797	703,170	170,400	-75.8%
Other Charges	428,180	223,750	-	-	N/A
Totals	5,969,213	4,697,541	5,238,140	4,958,790	-5.3%
Total By Fund					
Ambulance Service Fund	2,783,718	2,561,505	2,517,240	2,770,310	10.1%
CIP Fund	-	-	-	40,000	N/A
Fire Station 3M Fund	297,674	3,080	-	-	N/A
Fire Equipment Fund	2,093	42,814	630,000	59,400	-90.6%
Fire Training Facility Fund	1,042,414	159,589	50,000	-	-100.0%
General Fund	1,843,314	1,930,553	2,040,900	2,089,080	2.4%
Totals	\$ 5,969,213	\$ 4,697,541	\$ 5,238,140	\$ 4,958,790	-5.3%
Number of Employees (FTE)*	18.50	18.50	21.50	21.60	0.5%

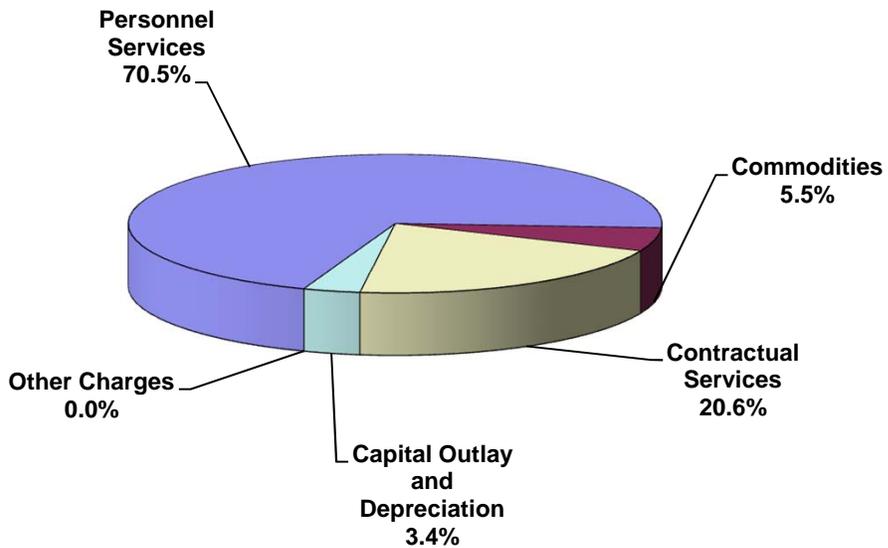


* Note: FTE's include full-time and part-time employees

FIRE BUDGET 2018 Total By Program



Total By Classification



Department: Fire**Divisions: Fire Protection
Emergency Management
Emergency Medical Services**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
% Overtime budget reduced since 2017	N/A	N/A	N/A	25%
% False alarms reduced since 2017	N/A	N/A	N/A	2.5%
% Medical response time 8 minutes or less	92%	91%	92%	92%
% Fire response time 8 minutes or less	81.4%	87%	80%	80%
% Low acuity repeat utilization reduced	N/A	N/A	N/A	5%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Per capita cost excluding ambulance service	\$47	\$46	\$49	\$49
False alarm calls	240	211	225	220
Safety inspections	778	712	550	750
Fire investigations	10	8	10	10
Fire calls	583	729	625	625
Total EMS calls	4,329	4,643	5,098	5,370
Non-emergent calls	2,278	2,144	2,341	2,578

COMMENTS:

Total EMS calls increased just over 7% in 2016 which is slightly higher than the projected 5.35% growth/year. Patients that use the system greater than 3 times in a 90 day period will be referred to the department's community paramedics in hopes of ensuring that our patients have appropriate access to healthcare.

Note: Estimated population served is as follows:

2014 – 39,054
 2015 – 40,567
 2016 – 40,894
 2017 – 41,220
 2018 – 41,450



INFORMATION TECHNOLOGY DEPARTMENT

Mychal Fowlds, Information Technology Director

mychal.fowlds@maplewoodmn.gov 651-249-2923

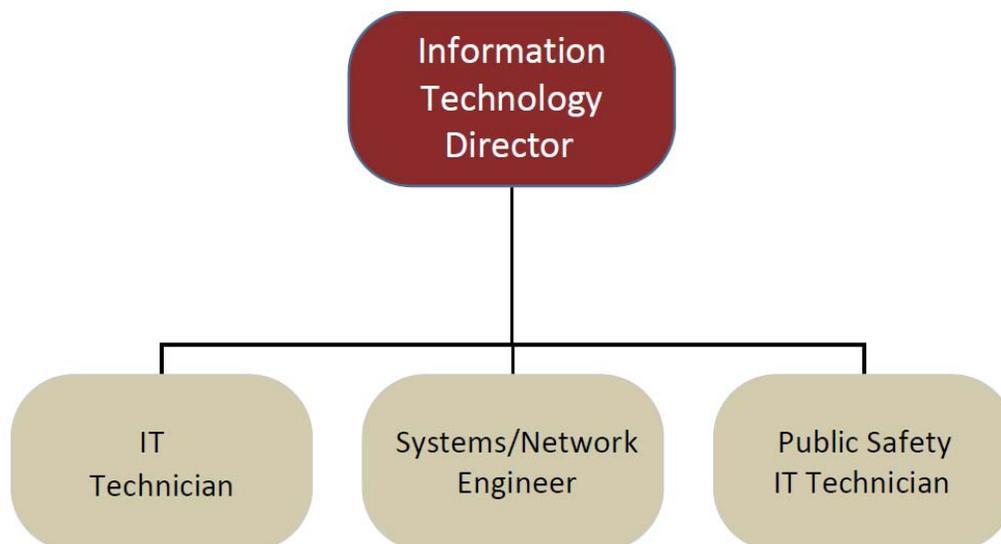
DEPARTMENT OVERVIEW

The Information Technology Department exists to support the technology needs of City employees. The department ensures that the core applications and systems used by City staff are functioning as expected at all times. The IT Department also assists with the City's website, taping of City meetings and GIS services.

SERVICE AREAS

- Application support
- Network support
- IT Helpdesk
- Website maintenance
- GIS services
- Process improvement
- Production services

DEPARTMENT ORGANIZATIONAL CHART



MISSION STATEMENT

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

INFORMATION TECHNOLOGY DEPARTMENT

2018 DEPARTMENTAL OBJECTIVES

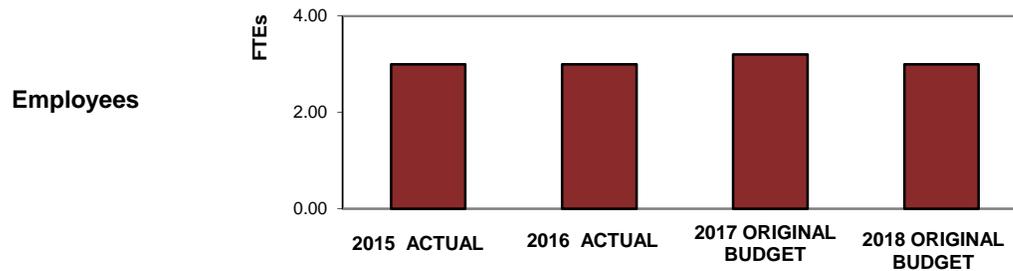
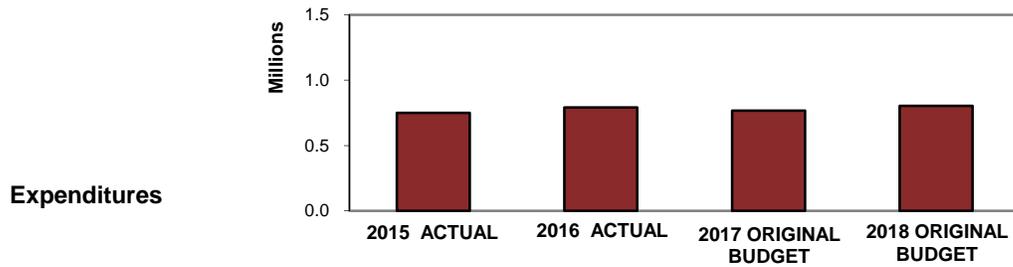
- **Operational Effectiveness** - Improve helpdesk responsiveness and support of City staff.
- **Operational Effectiveness** - Improve support and knowledge of current City applications.
- **Operational Effectiveness** - Work with staff to automate routine processes and improve efficiencies.
- **Infrastructure & Asset Management** - Continue to implement mobile technologies to increase staff efficiency.
- **Operational Effectiveness** - Participate in State Electronics Challenge
- **Infrastructure & Asset Management** - Implement Planning/Permitting software applications for 2018 implementation.
- **Infrastructure & Asset Management** - Assist in implementing asset management application.
- **Operational Effectiveness** - Continue to explore collaborating with other agencies to gain efficiencies.
- **Operational Effectiveness** - Evaluate creation of power user's within each department.
- **Operational Effectiveness** - Create resource directory for employees.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>INFRASTRUCTURE & ASSET MANAGEMENT</p>	<p>Ensure the percentage of core application/infrastructure uptime is 90% or above.</p> <p><i>There are systems within the City of Maplewood that many, if not all, employees depend on in order to perform their daily duties. Ensuring these systems and infrastructure are highly available means that Maplewood experiences a minimum amount of work stoppages due to technical troubles.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Ensure the percentage of IT Helpdesk request Service Level Agreements (SLA) met is 90% or above.</p> <p><i>Each helpdesk ticket submitted to the IT Department has an associate service level agreement (SLA) assigned to it based on its priority. Those SLA's define the timeframe that the IT Department commits to completing the ticket in. Ensuring the SLA's are met on a consistent basis ensures that Maplewood staff is getting prompt responses to their requests for assistance. Prompt responses mean that their issues are fixed in a timely basic which means they are able to continue to perform their duties effectively and efficiently.</i></p>

INFORMATION TECHNOLOGY EXPENDITURE SUMMARY

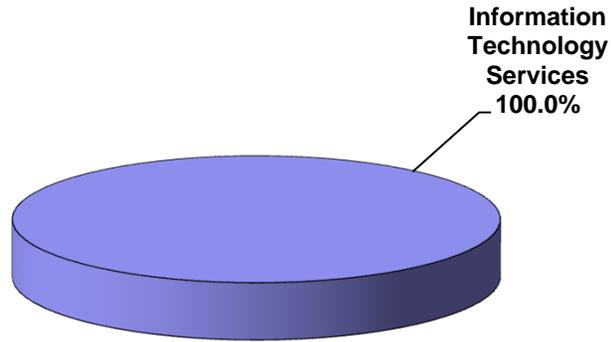
Total By Program	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Information Technology Services	\$ 749,744	\$ 791,325	\$ 766,250	\$ 802,340	4.7%
Totals	749,744	791,325	766,250	802,340	4.7%
Total By Classification					
Personnel Services	370,687	365,113	377,880	395,630	4.7%
Commodities	114,768	111,650	95,650	86,500	-9.6%
Contractual Services	240,431	279,030	258,160	285,710	10.7%
Capital Outlay and Depreciation	22,865	34,557	34,560	34,500	-0.2%
Other Charges	993	975	-	-	N/A
Totals	749,744	791,325	766,250	802,340	4.7%
Total By Fund					
Information Technology Fund	\$ 749,744	\$ 791,325	\$ 766,250	\$ 802,340	4.7%
Totals	749,744	791,325	766,250	802,340	4.7%
Number of Employees (FTE)*	3.00	3.00	3.20	3.00	-6.3%



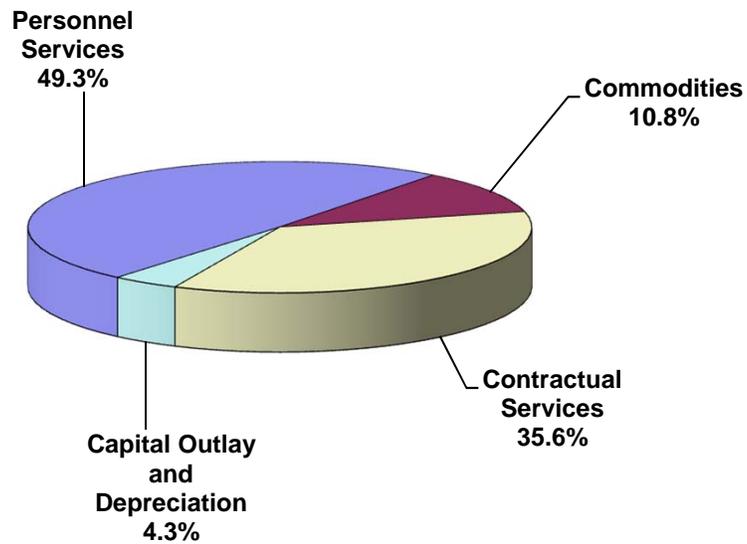
* Note: FTE's include full-time and part-time employees

INFORMATION TECHNOLOGY BUDGET 2018

Total By Program



Total By Classification



Department: Information Technology**Divisions: Information Technology**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Percent of uptime for core applications/infrastructure	N/A	99.10%	99.20%	99.30%
Percent of helpdesk requests closed within SLA times	76%	86%	92%	93%
Percent of internal customers rating services as good or excellent	76%	87%	88%	89%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Number of devices supported	841	853	915	930
Number of applications supported	No Data	55	60	60
Number of help desk requests	2,119	2,201	2,200	2,200

COMMENTS:

1. Last year we adjusted our outputs and performance indicators to better reflect our workload and how we measure our performance. This is why there is no data in 2015 for two areas.
2. In 2015 we added the Public Safety IT Technician position and, as the numbers show above, we saw an increase in customer satisfaction, and we were meeting our service level agreements more consistently. Then in 2016, we filled the IT Technician position, and we again see our numbers improve.

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Maplewood



LEGISLATIVE DEPARTMENT

Melinda Coleman, City Manager

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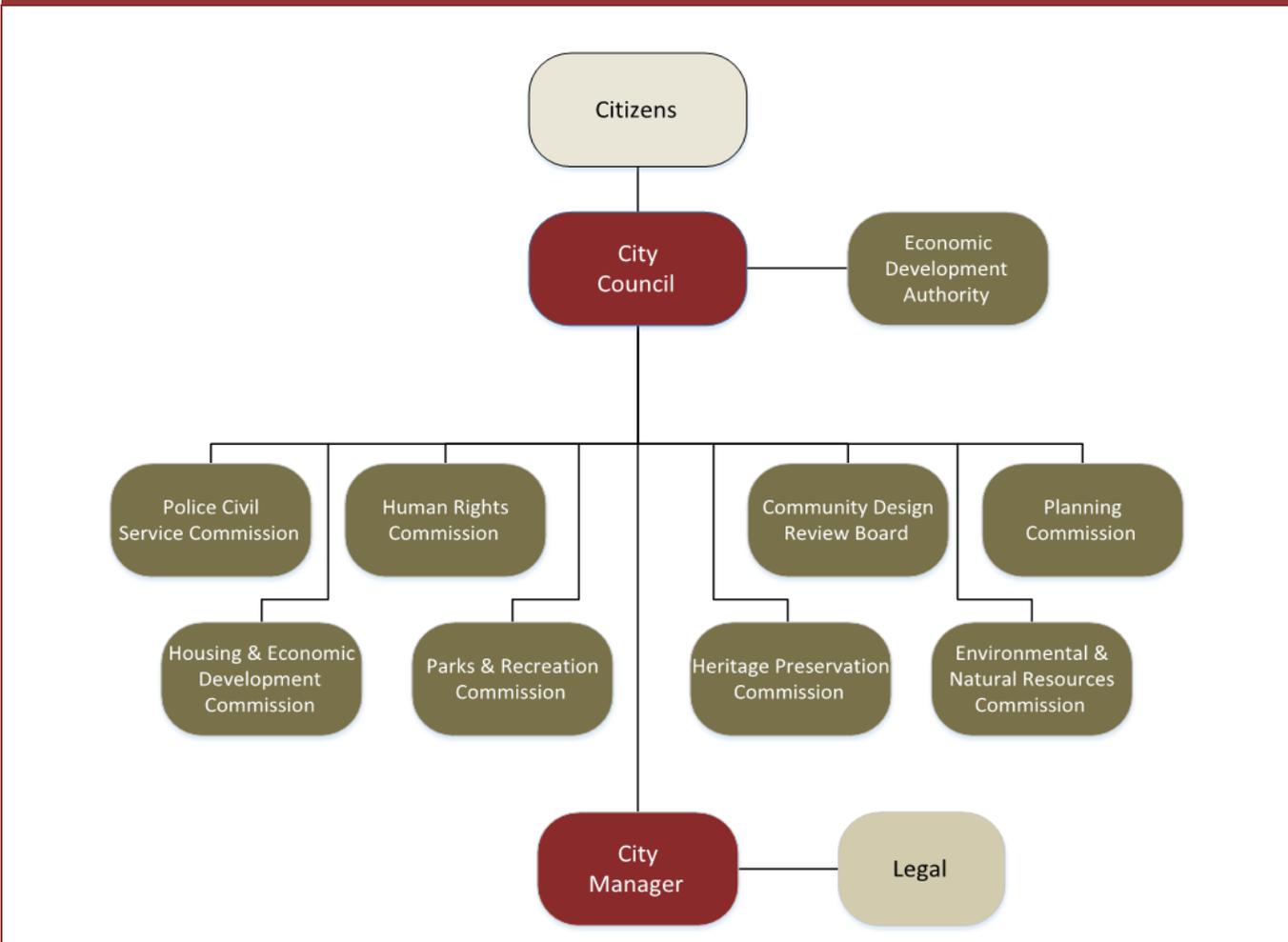
DEPARTMENT OVERVIEW

The Legislative Department represents the residents of Maplewood through its elected City Council, Mayor, and appointed commissions. The City Council acts as the city’s duly elected legislative body, which adopts local laws and policies and appoints the City Manager to execute them. The citizen commissions provide residents an opportunity to act in an advisory capacity to the City Council, reviewing citizen requests and providing recommendations.

SERVICE AREAS

- Debate and adopt local ordinances and policies
- Review citizen requests and provide recommendations to City Council

DEPARTMENT ORGANIZATIONAL CHART



LEGISLATIVE DEPARTMENT

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.

2018 DEPARTMENTAL OBJECTIVES

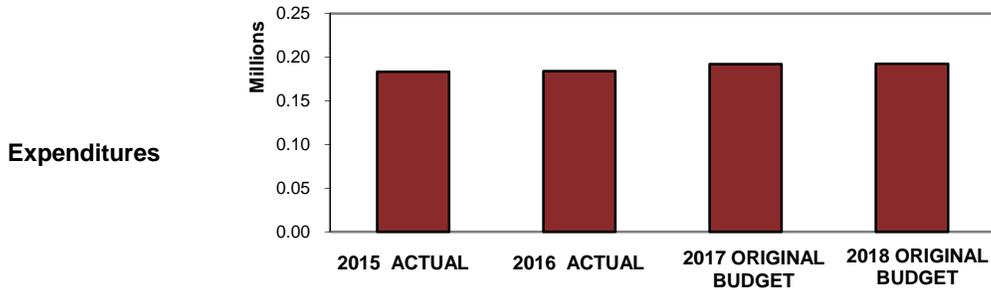
- **Financial Sustainability** - Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital improvements. Provide long-term sustainability of quality city services at a level that reflects community values and is supported by available resources.
- **Integrated Communication** - Create a long-term vision that reflects our community identity and effectively communicates a consistent, broad-based message and brand through a variety of mediums.
- **Community Inclusiveness** - Strive to create a community that is engaged, tolerant, and compassionate about everyone. To further build a community that embraces and respects diversity and that uses different perspectives and experiences to build an inclusive and equitable city for all.
- **Targeted Redevelopment** - Guide residential development by leveraging resources to expand the tax base and also create housing options that meets the diversity of the community. Promote commercial development through the green building code and innovation that supports business growth.
- **Operational Effectiveness** – Create a culture that is built on trust, conveys clearly identified goals and expectations, and is focused on the City’s long-range mission and vision. Value organizational efficiencies which are based on performance measurement, accountability, and best practices.
- **Infrastructure and Asset Management** – Provide safe, efficient, sustainable, cost-effective, well-maintained roads and transportation systems. Build, maintain, and manage capital assets to preserve long-term investment and ensure uninterrupted support services.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

FINANCIAL STABILITY	Achieve 75% satisfaction level on annual community survey.
INTEGRATED COMMUNICATION	Achieve 75% satisfaction level on annual community survey.
COMMUNITY INCLUSIVENESS	Achieve 75% satisfaction level on annual community survey.
TARGETED REDEVELOPMENT	Achieve 75% satisfaction level on annual community survey.
OPERATIONAL EFFECTIVENESS	Achieve 75% satisfaction level on annual community survey.
INFRASTRUCTURE & ASSET MANAGEMENT	Achieve 75% satisfaction level on annual community survey.

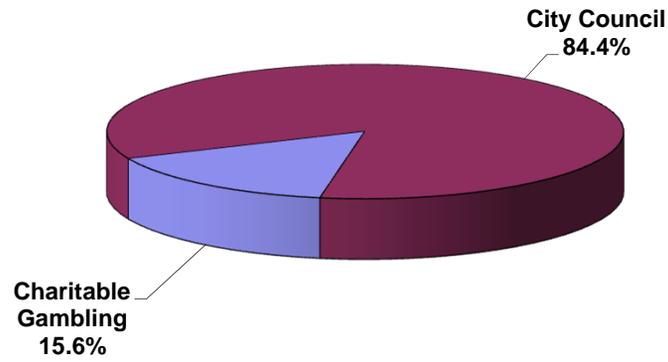
**LEGISLATIVE
EXPENDITURE SUMMARY**

	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Total By Program					
Charitable Gambling	\$ 28,610	\$ 28,969	\$ 30,000	\$ 30,000	0.0%
City Council	154,905	154,964	162,180	162,380	0.1%
Totals	183,515	183,933	192,180	192,380	0.1%
Total By Classification					
Personnel Services	64,442	65,885	66,270	67,930	2.5%
Commodities	4,533	4,721	5,450	5,950	9.2%
Contractual Services	114,540	113,327	120,460	118,500	-1.6%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	-	-	-	-	N/A
Totals	183,515	183,933	192,180	192,380	0.1%
Total By Fund					
Charitable Gambling Tax Fund	28,610	28,969	30,000	30,000	0.0%
General Fund	154,905	154,964	162,180	162,380	0.1%
Totals	\$ 183,515	\$ 183,933	\$ 192,180	\$ 192,380	0.1%
Number of Employees (FTE)	0.00	0.00	0.00	0.00	N/A

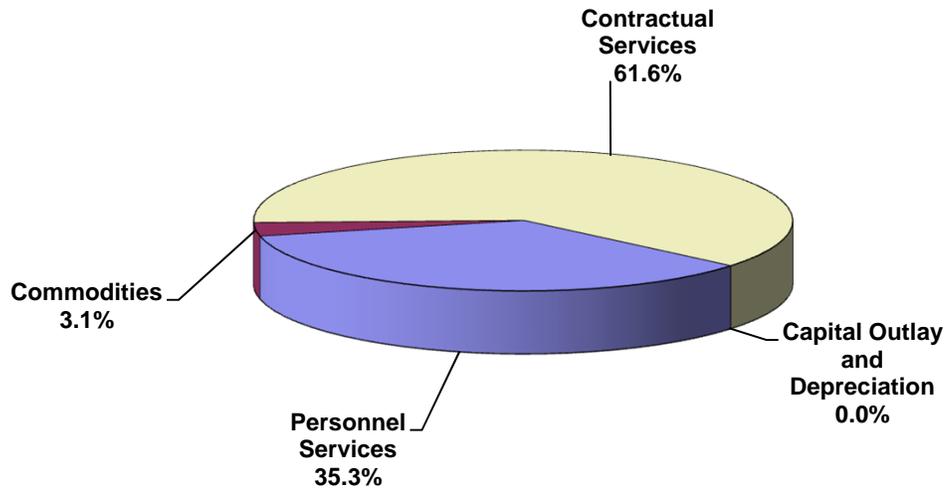


LEGISLATIVE BUDGET 2018

Total By Program



Total By Classification



Department: Legislative

**Divisions: City Council
Human Rights
Charitable Gambling**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Adopted strategic plan	Yes	Yes	Yes	Yes
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Number of City Council Meetings	23	23	23	23
Number of Council/Manager Workshops	22	22	22	22

COMMENTS:

The mission of the Human Rights Commission is 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.

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Maplewood



PARKS & RECREATION DEPARTMENT

DuWayne Konewko, Parks & Recreation Director

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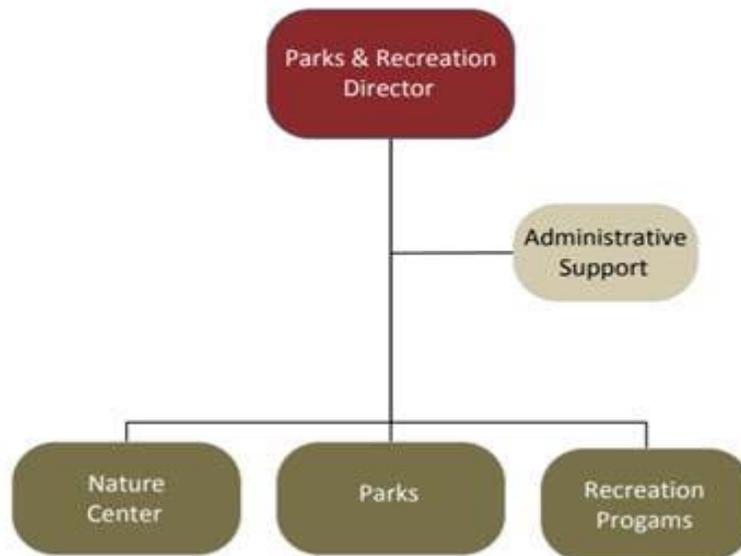
DEPARTMENT OVERVIEW

The Parks and Recreation Department is responsible for managing 36 parks, 15 preserves, recreational programming and the Nature Center. The City parks and preserve system is over 930 acres including athletic facilities and neighborhood parks and an extensive trail system.

Recreational programming includes opportunities ranging from youth and adult sports, community special events, music, and arts programs designed to bring wellness and specialty programs to all ages and ethnicities. The Department works directly with the Maplewood Parks and Recreation Commission and the Heritage Preservation Commission which are volunteer advisory boards consisting of Maplewood residents.

SERVICE AREAS

- Adopt – A – Park
- Parks, Preserves, Open Space, Trails
- Recreation Programs
- Greenways and Forestry
- Community Gardens
- Nature Center
- Youth Scholarship Program
- Community Outreach
- Adult and Youth Athletics
- Performing Arts



PARKS & RECREATION DEPARTMENT

MISSION STATEMENT

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.

2018 DEPARTMENTAL OBJECTIVES

- **Infrastructure & Asset Management** - Continue to implement the Parks System Master Plan while building champions for our system within the community.
- **Infrastructure & Asset Management** 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.
- **Operational Effectiveness** - Increase sponsorship and partnership opportunities for all Parks & Recreation related events.
- **Community Inclusiveness** - 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.
- **Community Inclusiveness** - 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.
- **Financial Sustainability** - Continue to focus on increasing program participation by partnering with surrounding communities to expand our participation numbers and outreach.
- **Community Inclusiveness** - Continue to offer programming that includes, but is not limited to, youth and adult sports, community special events, music and arts programs, teen and special populations programs-
- **Operational Effectiveness** - Continue to facilitate a successful partnership with the YMCA at the Maplewood Community Center.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>FINANCIAL STABILITY</p>	<p>Increase cost recovery rate for youth activities by 1% per year. <i>We offer a wide variety of youth activities including athletics and arts programs. Increasing our cost recovery rate will allow us to maintain/replace equipment and employ quality instructors. This will strengthen and improve our programming offerings.</i></p>
<p>INTEGRATED COMMUNICATION</p>	<p>Increase the percentage of people receiving environmental education via the use of video. <i>The Nature Center educates the community via programs, exhibits, brochures, website, and articles in Seasons/City Newsletter. We track the number of program participants and visitors to the Nature Center. In 2018, we will begin using video as a way of increasing education and outreach.</i></p>

PARKS & RECREATION DEPARTMENT

<p>COMMUNITY INCLUSIVENESS</p>	<p>Increase the number of community outreach special events by 2 for 2018.</p> <p><i>Offering community special events is a great way to engage the diverse residents of Maplewood and the surrounding areas in a positive way.</i></p>
<p>INFRASTRUCTURE & ASSET MANAGEMENT</p>	<p>Improve ecological quality at City natural areas by providing active management on a minimum of 8 sites per year.</p> <p><i>Priorities for ecological management include the City's 15 Neighborhood Preserves and natural areas at four parks and four city facilities.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Increase T-ball enrollment by 10% over the next two seasons.</p> <p><i>T-Ball is an important feeder program for the rest of our youth baseball/softball programs in the City and increasing enrollment in this program is a priority.</i></p> <p>Increase response times to maintenance requests in our Parks and Open Spaces.</p> <p><i>With 36 parks and 15 open spaces in our parks system, we are constantly looking for ways to improve our response time to issues as they arise and effectively take care of what we have.</i></p> <p>75% of completed field permit applications are answered within 5 business days.</p> <p><i>We have many requests for field permits for various use requests and lengths of times. We always strive to have an answer in a timely fashion while some may require more information or interdepartmental cooperation.</i></p>

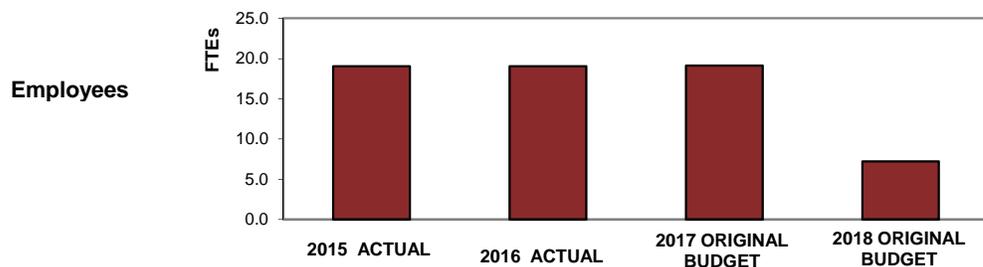
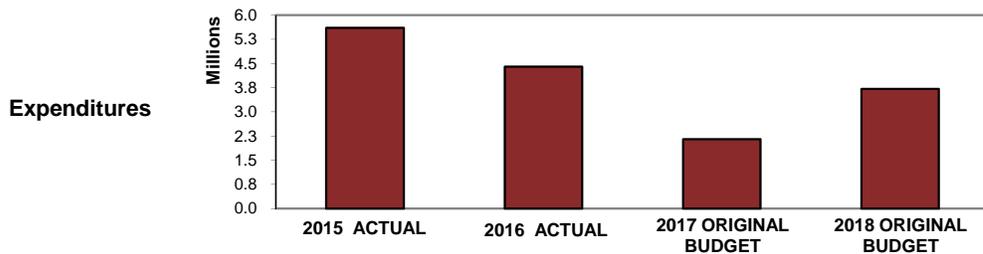
**PARKS & RECREATION
EXPENDITURE SUMMARY**

Total By Program	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Administration	\$ 218,279	\$ 192,933	\$ 141,880	\$ 188,850	33.1%
Community Center	2,612,499	2,109,964	500,000	200,000	-60.0%
Ice Arena Operations	38,953	36,560	32,760	-	-100.0%
Nature Center	201,081	214,504	208,360	200,820	-3.6%
Open Space Management	71,294	69,212	76,570	79,840	4.3%
Park Development	206,611	82,977	360,000	2,210,000	513.9%
Capital Improvement	1,484,733	825,261	-	100,000	N/A
Recreation Programs	746,251	846,059	781,610	683,650	-12.5%
Taste of Maplewood	26,017	26,450	40,980	44,000	7.4%
Tree Preservation	1,572	1,043	5,000	5,000	0.0%
Totals	5,607,290	4,404,963	2,147,160	3,712,160	72.9%

Total By Classification					
Personnel Services	2,114,711	1,572,218	854,870	699,990	-18.1%
Commodities	250,240	180,035	51,320	54,710	6.6%
Contractual Services	1,351,623	1,456,309	915,970	797,460	-12.9%
Capital Outlay and Depreciation	1,890,693	1,196,365	325,000	2,160,000	564.6%
Other Charges	23	36	-	-	N/A
Totals	5,607,290	4,404,963	2,147,160	3,712,160	72.9%

Total By Fund					
General Fund	529,607	513,209	459,570	469,510	2.2%
Capital Improvement Fund	1,484,733	825,261	-	100,000	N/A
Community Center	2,612,499	2,109,964	500,000	200,000	-60.0%
Recreation Program Fund	746,251	846,059	781,610	683,650	-12.5%
Park Development Fund	206,611	82,977	360,000	2,210,000	513.9%
Taste of Maplewood Fund	26,017	26,450	40,980	44,000	7.4%
Tree Preservation Fund	1,572	1,043	5,000	5,000	0.0%
Totals	\$ 5,607,290	\$ 4,404,963	\$ 2,147,160	\$ 3,712,160	72.9%

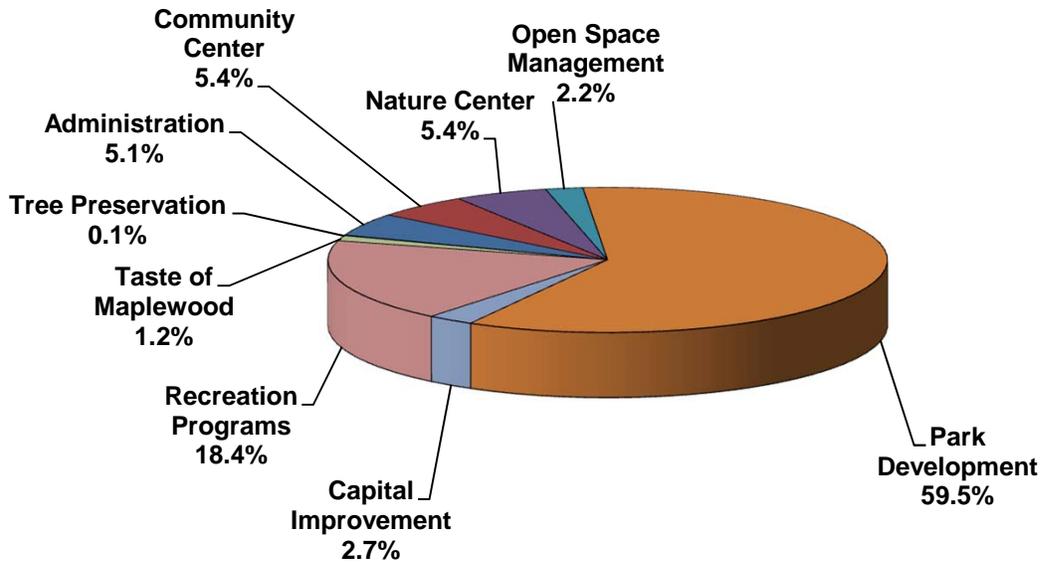
Number of Employees (FTE)*	19.03	19.03	19.10	7.20	-62.3%
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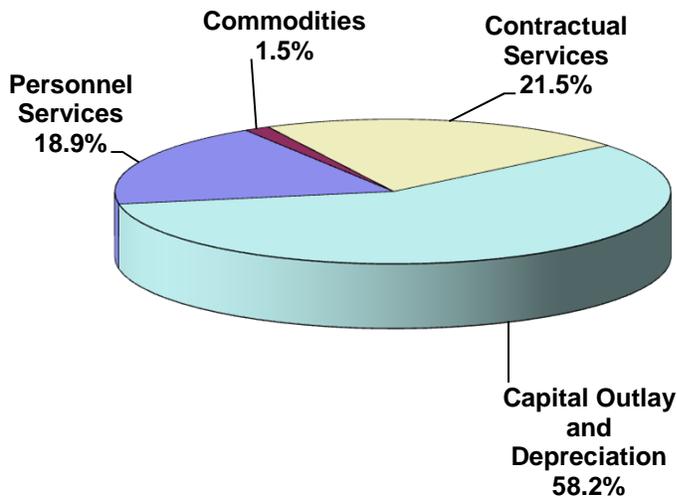
* Note: FTE's include full-time and part-time employees

PARKS & RECREATION BUDGET 2018

Total By Program



Total By Classification



Department: Parks & Recreation**Divisions: Park Programs
Nature Center
Open Space
Light it Up Maplewood!
Tree Preservation**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Cost recovery rate for youth activities	N/A	N/A	90%	90%
% visitors viewing environmental videos	N/A	N/A	50%	60%
Number of community outreach special events	4	6	9	12
Natural areas ecology improved per year	3	2	2	2
T-ball enrollment	115	94	118	125
Response time to maintenance requests in days	N/A	N/A	1	1
% of field permit applications answered in 5 days	N/A	N/A	100%	100%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Business sponsors for Light it up Maplewood!	5	11	15	24
Environmental education programs	262	177	175	220
Nature Center program participants and visitors	10,960	10,556	10,000	10,000
Number of volunteer hours at Nature Center	3,295	3,248	3,000	3,000
Number of water related programs	39	41	30	35
Miles of trail developed in Open Space Program	8	9	9	9
Fall soccer league participants	115	94	118	125
Annual increase of parks and recreation participants using social media	+100%	+100%	+200%	+1000%
Trees planted on City land	389	324	5	50

COMMENTS:

1. The Parks and Recreation Commission is a seven-member volunteer resident advisory board to the City Council on all matters relating to parks, recreation, trails, open space and park development issues. The commission meets the third Wednesday of each month, but on occasion additional meetings are needed. Parks & Recreation Department staff serve 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.
2. 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 storm water program. Naturalists play a key role in

the city environmental programs including: storm water 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 storm water.

3. The open space management budget supports natural resources management throughout the city, including management of the 15 Neighborhood Preserves. In 2018, in addition to routine management at the preserves, key projects include: 1) Prepare master plan and install trail at Spoon Lake, 2) Begin evaluating City natural areas to create ecological overlays as proposed in Park System Master Plan, 3) Complete prairie restoration project at Prairie Farm Preserve; 4) Complete Priory Preserve enhancements; and 5) continue citizen monitoring programs.
4. We have continued to increase our special event offerings as demand for them has increased. It is an excellent way to facilitate the City's community outreach efforts, especially to Maplewood's diverse populations.
5. The tree preservation program supports tree planting and enhancement of our urban forest. It funds tree inventory, tree rebate cost-share program, tree planting, and tree education. 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 454 trees.

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Maplewood



POLICE DEPARTMENT

Scott Nadeau, Police Chief

scott.nadeau@maplewoodmn.gov 651-775-1520

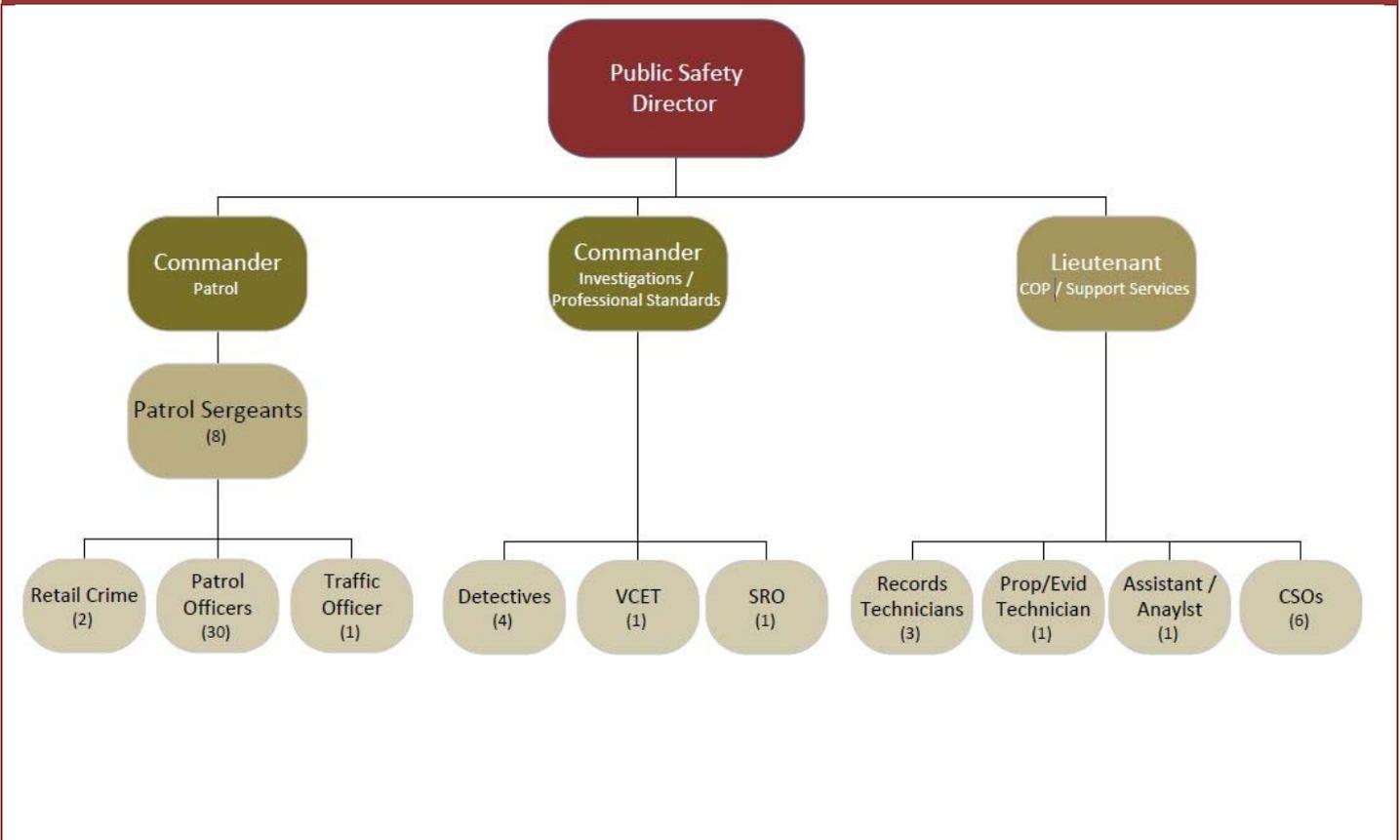
DEPARTMENT OVERVIEW

The department has an authorized strength of 54 sworn officers and 11 non-sworn staff. In addition to a proactive and call-for-service patrol division, the department has specialty personnel in criminal investigations, computer forensics, narcotics, and a school resource officer assignment. We utilize some of the latest technology offerings, which greatly aid preventative efforts, investigative processes, and institutional accountability. The department is focused on building community trust through regular outreach efforts, such as participation in community events and neighborhood block clubs. In addition, we attempt to apply a data-driven approach to our policing strategy by targeting resources to known problem areas.

SERVICE AREAS

- Patrol
- Traffic
- Animal control
- Investigations
- School Resource Officers
- Task forces
- Property and evidence
- Crime prevention

DEPARTMENT ORGANIZATIONAL CHART



POLICE DEPARTMENT

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.

2018 DEPARTMENTAL OBJECTIVES

Operational Effectiveness - Continue collaboration efforts with other Criminal Justice Partners.

Operational Effectiveness - Encourage community involvement through volunteer programs.

Operational Effectiveness - Proactively address community public safety problems.

Operational Effectiveness - Maintain a felony arrest rate of at least 30% of Part One offenses (i.e. murder, rape, robbery, aggravated assault).

Operational Effectiveness - Focused policing priorities: 1) Quality of life – Noise, disorderly persons, etc.; 2) Code Enforcement; 3) Traffic safety; 4) Domestic and family violence.

Integrated Communication - Increase non-enforcement public contact and interaction such as community meetings and presentations.

Integrated Communication - Continued interaction by officers in schools.

Infrastructure and Asset Management - Enhance the use of technology to improve the efficiency and quality of police services.

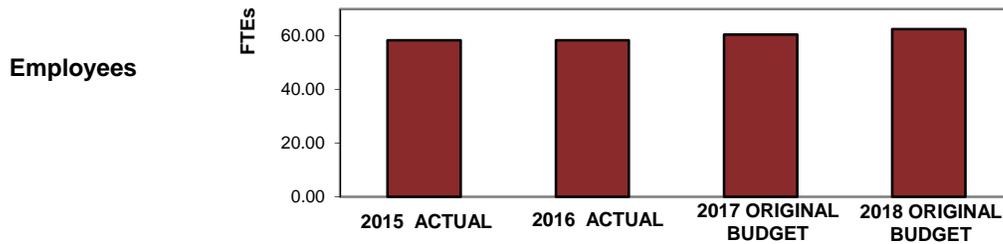
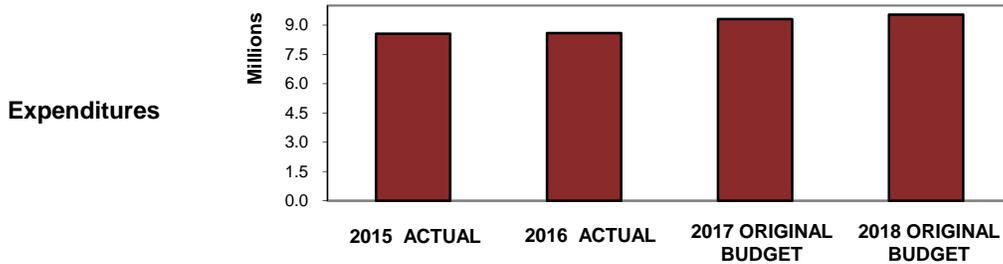
Financial Sustainability - Deliver cost-effective police services below the national average per capita cost.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>INTEGRATED COMMUNICATION</p>	<p>Improve Interdepartmental Communication <i>Encourage Department participation to successfully implement new communication strategy.</i></p>
<p>TARGETED REDEVELOPMENT</p>	<p>Reduce Crime in Commercial Vacant Space <i>Assess crime and quality of life data in areas with high commercial vacancy rates for the purpose of developing and implementing targeted intervention strategies.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Continue to improve efficiencies through collaboration with other agencies <i>Pursue regional sharing of law enforcement records for crime analysis.</i> <i>Establish contracted youth prevention programming with the Parks Department.</i> <i>Develop and implement police service satisfaction survey offering both web-based and paper/pencil options.</i></p>

**POLICE
EXPENDITURE SUMMARY**

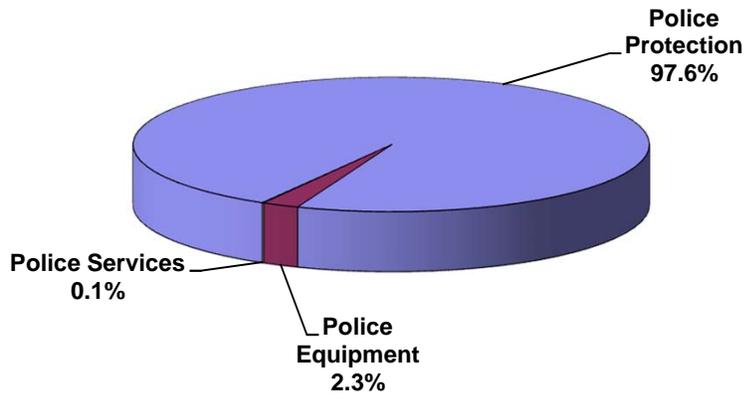
Total By Program	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Police Protection	\$ 8,072,681	\$ 8,385,165	\$ 9,079,580	\$ 9,314,840	2.6%
Police Equipment	441,123	141,555	226,800	220,000	-3.0%
Police Services	47,590	62,762	10,000	10,000	0.0%
Totals	8,561,394	8,589,482	9,316,380	9,544,840	2.5%
Total By Classification					
Personnel Services	6,850,512	6,973,406	7,551,090	7,798,390	3.3%
Commodities	311,478	309,458	277,300	330,400	19.1%
Contractual Services	920,970	1,112,301	1,261,190	1,196,050	-5.2%
Capital Outlay and Depreciation	477,957	194,123	226,800	220,000	-3.0%
Other Charges	477	194	-	-	N/A
Totals	8,561,394	8,589,482	9,316,380	9,544,840	2.5%
Total By Fund					
General Fund	8,072,681	8,385,165	9,079,580	9,314,840	2.6%
CIP Fund	-	-	76,800	40,000	-47.9%
Grants Fund	40,640	-	-	-	N/A
Police Equipment	392,796	141,220	150,000	180,000	20.0%
Police Expansion Fund	7,687	335	-	-	N/A
Police Services Fund	47,590	62,762	10,000	10,000	0.0%
Totals	\$ 8,561,394	\$ 8,589,482	\$ 9,316,380	\$ 9,544,840	2.5%
Number of Employees (FTE)*	58.33	58.33	60.50	62.50	3.3%



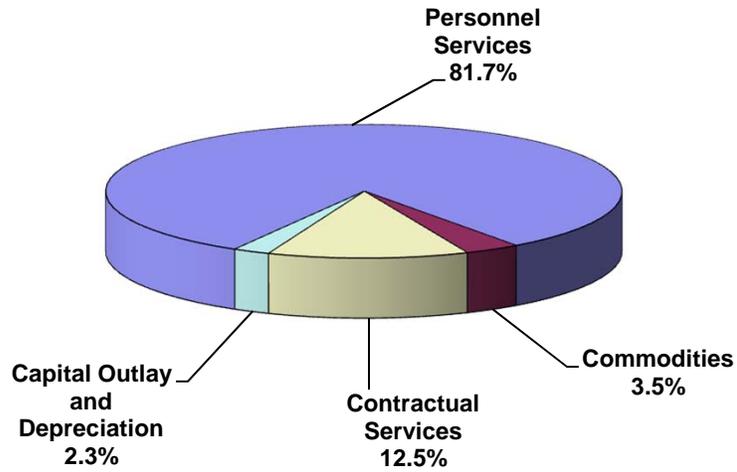
* Note: FTE's include full-time and part-time employees

POLICE BUDGET 2018

Total By Program



Total By Classification



Department: Police**Divisions: Police Protection
Animal Control**

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Number of objectives met for 21 st Century Policing *	N/A	N/A	N/A	90%
Number of problem solving projects completed *	N/A	N/A	N/A	100%
Number of sworn officers per 1,000 population	1.32	1.31	1.29	1.33
Part I crimes per 1,000 residents	40.2	N/A	40	40
Part II crimes per 1,000 residents	36.8	N/A	36	36
% of criminal cases cleared by arrest	38%	N/A	38%	38%
Survey satisfaction with police services	83%	N/A	85%	88%
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Per capita cost for services	\$215	\$217	\$230	\$235
Number of animal complaints	574	N/A	580	580

COMMENTS:

1. Part I crimes include homicide, forcible rape, robbery, aggravated assault, burglary, theft and arson. Part II crimes include other assault, forgery, fraud, embezzlement, possession/receiving stolen property, vandalism, DUI, disorderly conduct.
2. 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 we may receive feedback regarding as many officers as possible.
3. The total number of animal complaints includes those handled by patrol officers when the animal control officer is not on duty.

Note: Estimated population is as follows:

2013: 38,950

2014: 39,265

2015: 39,742

2016: 39,574

2017: 40,243

Estimated 2018: 40,502

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Maplewood



PUBLIC WORKS DEPARTMENT

Steve Love, Public Works Director

steve.love@maplewoodmn.gov

651-249-2403

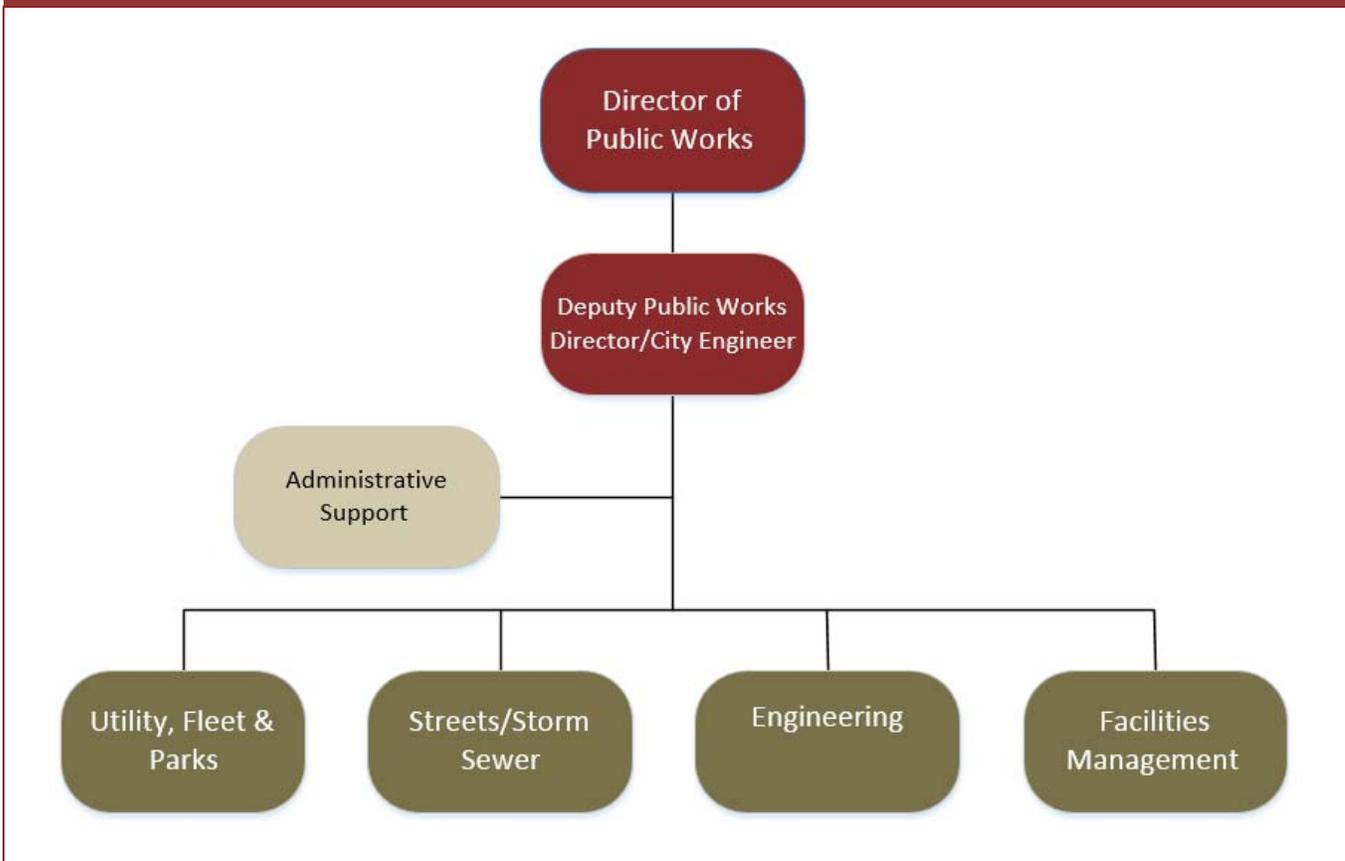
DEPARTMENT OVERVIEW

Public Works Department is responsible for Engineering, Park Maintenance, Streets, Utilities, Fleet, and Building Operations. Within each division a number of tasks are performed ranging from snow plowing, patching, sanitary sewer cleaning, ball field prep/mowing to engineering design/inspection services.

SERVICE AREAS

- Street Maintenance
- Snow Plowing
- Engineering
- Forestry
- Park Maintenance
- Sanitary and Storm Utility
- Permits
- Grading
- Driveway/Parking Lot
- Storm Sewer
- Septic
- Right-of-Way

DEPARTMENT ORGANIZATIONAL CHART



PUBLIC WORKS DEPARTMENT

MISSION STATEMENT

To deliver a sound infrastructure system and high quality maintenance operations, complemented by exceptional customer service.

2018 DEPARTMENTAL OBJECTIVES

- **Infrastructure & Asset Management** - 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.
- **Infrastructure & Asset Management** - Continue successful implementation of additional street rehabilitation investment through franchise fee revenues.
- **Infrastructure & Asset Management** - Work with stakeholders along Century Avenue such as Oakdale, MnDOT, and Washington County to ensure planning efforts and due diligence is completed for a vision of the corridor along the western boundary of Maplewood to prepare for future reconstruction or upgrades.
- **Infrastructure & Asset Management** - 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.
- **Operational Effectiveness** - 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.
- **Infrastructure & Asset Management** - Successfully implement a holistic asset management system for municipal buildings, streets, utilities, signs, and other city assets to assist in setting immediate priorities and determining long-term capital investment needs.
- **Infrastructure & Asset Management** - Complete building facility improvements on past due needs such as updating emergency lighting and exit signs at city facilities, refurbishing city hall flooring and ceiling tiles, replacing nature center roof and siding, and replacing electrical, garage door, and exhaust systems at the park maintenance building.

2018 STRATEGIC PLAN KEY OUTCOME INDICATORS

<p>INFRASTRUCTURE & ASSET MANAGEMENT</p>	<p>Reduce the miles of roads that are in poor condition each year by completing a minimum of 3.5 miles of road reconstruction/rehabilitation projects each year.</p> <p><i>The City has approximately 135 miles of city maintained roads. The City completes on average two street reconstruction/rehabilitation projects each year. The goal of these street projects are to fix the streets with worst pavement condition. The target is to reduce the miles of roads in poor condition each year by completing a minimum 3.5 miles of road reconstruction/rehabilitation projects per year.</i></p>
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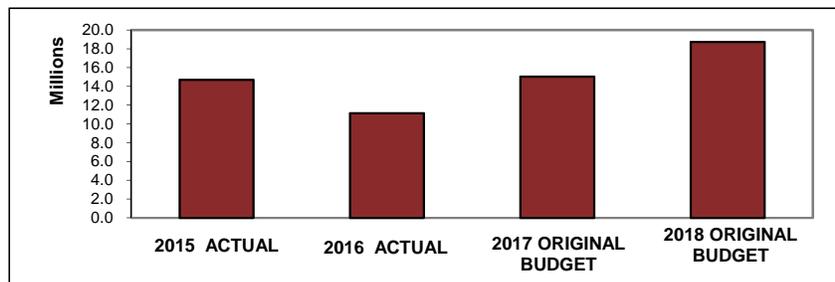
PUBLIC WORKS DEPARTMENT

<p>INFRASTRUCTURE & ASSET MANAGEMENT</p>	<p>Clean 1/3 of all city maintained sanitary sewer mains each year.</p> <p><i>The City has approximately 157 miles of sanitary sewer mains. To ensure that Maplewood's sewer system is operation effectively a goal has been set to clean 1/3 of the city's sanitary sewer main each year.</i></p>
<p>OPERATIONAL EFFECTIVENESS</p>	<p>Respond, track, and resolve/close 85% of all issues reported to the Public Works Department within 2 weeks from the reported date.</p> <p><i>The target for resolution/closure of issues reported to the Public Works Department is 85% within 2 weeks form the reported date.</i></p> <p>Have all city roads plowed to full width within 8 hours after snow has stopped falling for 90% of all average snow events (3-6 inches).</p> <p><i>The City's snow fall policy has set a goal of having all city roads plowed full width within 8 hours after snow has quit falling during a normal snow event. The target will be to meet this goal for 90% of all snowfall events that have a total accumulation ranging between 3 to 6 inches.</i></p>

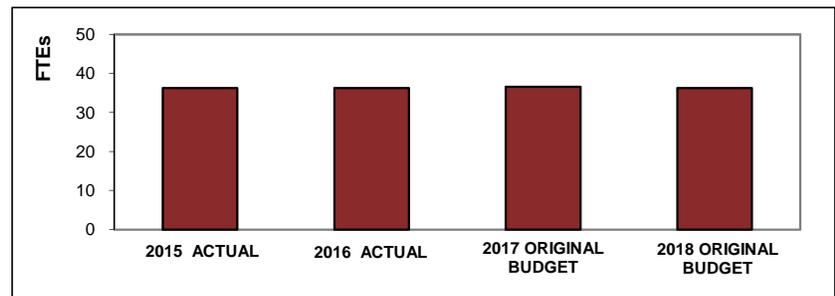
**PUBLIC WORKS
EXPENDITURE SUMMARY**

	2015 ACTUAL	2016 ACTUAL	2017 ORIGINAL BUDGET	2018 BUDGET	PERCENT OVER(UNDER) 2017 BUDGET
Total By Program					
Streets	\$ 1,417,637	\$ 1,468,157	\$ 1,527,190	\$ 1,326,970	-13.1%
Building Operations	591,659	554,706	627,450	836,840	33.4%
Capital Projects	5,765,298	2,426,235	6,124,100	9,964,100	62.7%
Engineering	637,415	704,529	641,790	640,870	-0.1%
Forestry	135,325	162,752	175,710	194,530	10.7%
Park Maintenance	834,332	819,052	875,780	883,680	0.9%
Sanitary Sewer Operations	4,508,917	4,676,424	4,864,120	4,646,730	-4.5%
Street Lights & Signals	806,088	338,378	220,680	235,700	6.8%
Totals	14,696,671	11,150,233	15,056,820	18,729,420	24.4%
Total By Classification					
Personnel Services	2,691,297	2,748,882	2,894,470	2,955,560	2.1%
Commodities	300,195	332,843	360,780	388,900	7.8%
Contractual Services	4,536,076	4,893,123	4,919,460	5,036,960	2.4%
Capital Outlay and Depreciation	6,195,521	2,788,739	6,508,170	10,348,000	59.0%
Other Charges	973,582	386,646	373,940	-	-100.0%
Totals	14,696,671	11,150,233	15,056,820	18,729,420	24.4%
Total By Fund					
General Fund	3,616,368	3,709,196	3,847,920	3,882,890	0.9%
Capital Projects Funds	5,765,298	2,426,235	6,124,100	9,964,100	62.7%
Sewer Fund	4,508,917	4,676,424	4,864,120	4,646,730	-4.5%
Street Light Utility Fund	806,088	338,378	220,680	235,700	6.8%
Totals	\$ 14,696,671	\$ 11,150,233	\$ 15,056,820	\$ 18,729,420	24.4%
Number of Employees (FTE)*	36.25	36.25	36.65	36.25	-1.1%

Expenditures

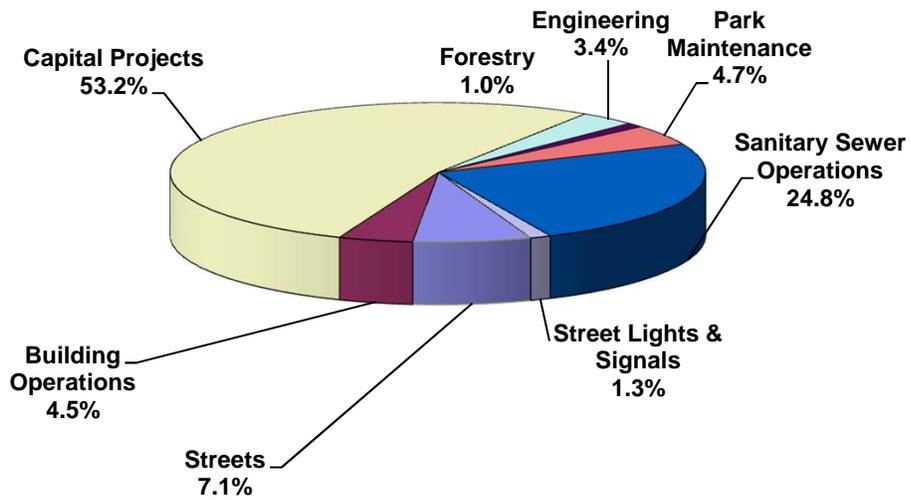


Employees

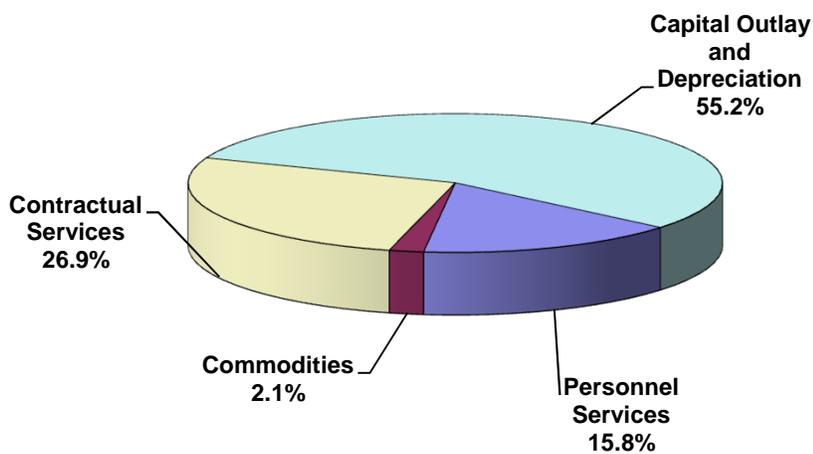


* Note: FTE's include full-time and part-time employees

PUBLIC WORKS BUDGET 2018 Total By Program



Total By Classification



Department: Public Works
Divisions:
Public Works
Building Operations
Engineering
Fleet Management
Forestry
Parks Maintenance
Sanitary Sewer
Storm Water
Street Lights
Street Maintenance

PERFORMANCE MEASURES	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Road reconstruction/rehab miles per year	0.6	3.1	3.5	4.1
Lineal ft. sanitary sewer mains cleaned per year	360,941	303,210	280,000	350,000
Lineal ft. sanitary sewer mains cleaned per hour	709	616	756	737
% of sanitary sewer system cleaned	44%	37%	34%	42%
% of sanitary sewer system televised	4%	5.1%	3.6%	3.6%
Number of sewer backups	43	27	40	40
Number of obstructions in sewer main	3	3	4	4
% Reported issues resolved in two weeks	99%	99%	99%	99%
% Roads plowed in 8 hours for average snow	7.9	7.9	7.7	7.8
Total lane miles above 70 PCI	156	156	159	161
Cost per lane mile swept	\$250	\$249	\$200	\$200
Average cost per street light	\$217	\$217	\$207	\$220
OUTPUTS/WORKLOAD	2015 Actual	2016 Actual	2017 Estimate	2018 Budget
Number of new projects set up	28	38	25	25
Permits issued	194	263	200	200
% of initial contact to calls within 4 hours	99%	99%	99%	99%
Building operations help desk requests	290	329	250	250
In-house engineering improvements	\$0M	\$2.5M	\$3.2M	\$8.5M
Total improvements	\$4.7M	\$0M	\$0M	\$8.6M
% Improvement costs engineered in-house	0%	100%	100%	99%
Number of City trees maintained	10,136	10,176	10,176	10,176
Acres mowed per season	4,121	4,084	3,500	3,500

Number of plowing events	13	10	14	14
% Water bodies and outfalls inspected	0%	0%	100%	25%
% Sump structures inspected	100%	100%	100%	100%
Lane miles swept	1,084	1,084	1,355	1,355

COMMENTS:

1. The engineering program continues to efficiently provide engineering services for the City and its residents. In 2016, all CIP projects were designed and administered utilizing engineering staff.
2. With the approval of the gas franchise fee in 2015, an additional 2 miles of street reconditioning projects per year will be performed over the next 20 years. This additional investment will have significant impacts on the quality of the local roads in Maplewood.
3. A conscious effort continues to reduce mowing acreage annually with the creation of more natural areas consistent with a sustainability approach. The number of acres mowed in 2016 was similar to 2015. This was due to an earlier spring and late fall creating a long mowing season.
4. The City plans to clean at least one-third of the sanitary sewer system each year.
5. The City's goal is to have 100% of sump structures inspected each year. Staff removes all sediment from the sump structures in need of cleaning.
6. Because of the mandates required by the NPDES MS4 Permit, the goal is to inspect all water bodies over a five-year period.
7. 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 ten 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 to ensure projects are being done in areas with the most need.
8. The department is maintaining the employee hours dedicated to the street sweeping program and provides every street with at least 3 sweepings per year, with goal of 5 times per year. This work is required under the City's National Pollutant Discharge Eliminator System (NPDES) permit and provides a huge benefit to downstream water bodies.

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Maplewood

SECTION VI
SUPPLEMENTAL INFORMATION



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Maplewood

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 City is part of the Minneapolis/St. Paul metropolitan area. The distinctive shape of the city covers 19.13 square miles.

History - 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.

Organization – The City's governing body is the City Council, comprised of the Mayor and four council members elected at large to serve overlapping four-year terms. The City has a Council-Manager form of government, in which the mayor and Council members decide all legislative issues and delegate administrative duties to the City Manager. The City Manager is Melinda Coleman. The City has 156 full-time and 11 part-time employees serving in various departments, including fire and police protection, economic development, finance and administration, public works, and parks and recreation. The City also employs approximately 135 temporary, and casual employees.

Transportation System - Maplewood is bordered by 9 different cities and has several major transportation routes within its borders, providing easy access for commuters coming into the City and to primary employment centers outside of the City. 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.



Education Systems – Three public school districts serve the City, including ISD #622 North St. Paul – Maplewood – Oakdale, ISD #623 Roseville, and ISD #624 White Bear Lake. City residents are also served by four private schools in Maplewood, including Hill-Murray High School, Liberty Classical Academy, Gethsemane Lutheran, and Capital City Adventist Christian School.

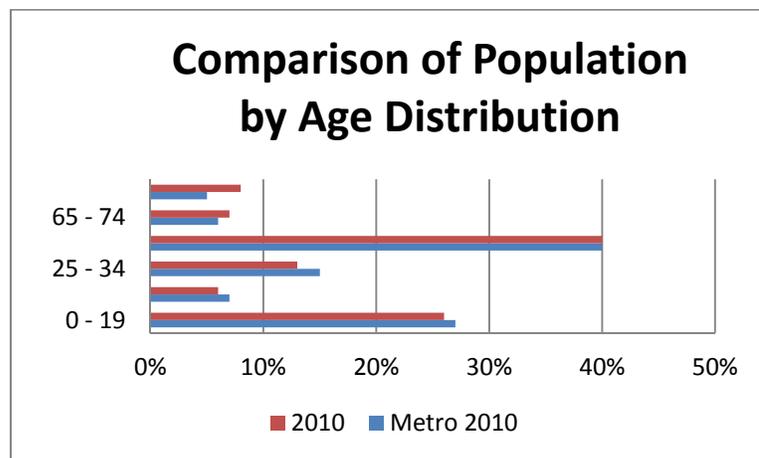
Major Employers – The top three employers located in Maplewood include the world-wide corporate headquarters of the 3M Company, HealthEast Care Systems/St. John’s Hospital, and Independent School District (ISD) #622. Maplewood is also home to the Maplewood Mall. 3M Company employs approximately 88,667 employees worldwide. St. John’s Hospital employs approximately 1,500 employees and ISD #622 employs approximately 1,256 employees.



The City of Maplewood is also a major employer, with over 300 employees. Ramsey County Care Center, with 270 employees is located in Maplewood. The Ramsey County Library is also located here. Many auto dealerships, health-related businesses, senior-living developments, and a variety of retail shops and restaurants are contained within Maplewood’s boundaries.

Labor Force – Maplewood’s labor force as of January 2017 is 20,394, according to preliminary data from the Minnesota Department of Employment and Economic Development. The Ramsey County labor force for the same time is 278,031. The unemployment rate in January 2017 was 4.6%, compared to Ramsey County at 4.1%, the Metropolitan Statistical Area at 4.2%, and the State of Minnesota at 5.0%.

Population - Maplewood had a population of 38,018, according to the 2010 U.S. Census. In 2015, the Census Bureau estimated the City’s population at 40,567. The Metropolitan Council estimates population will steadily increase to 45,600 in 2030 and 48,600 in 2040. Past trends in population growth have been comparable to the county and metro area.

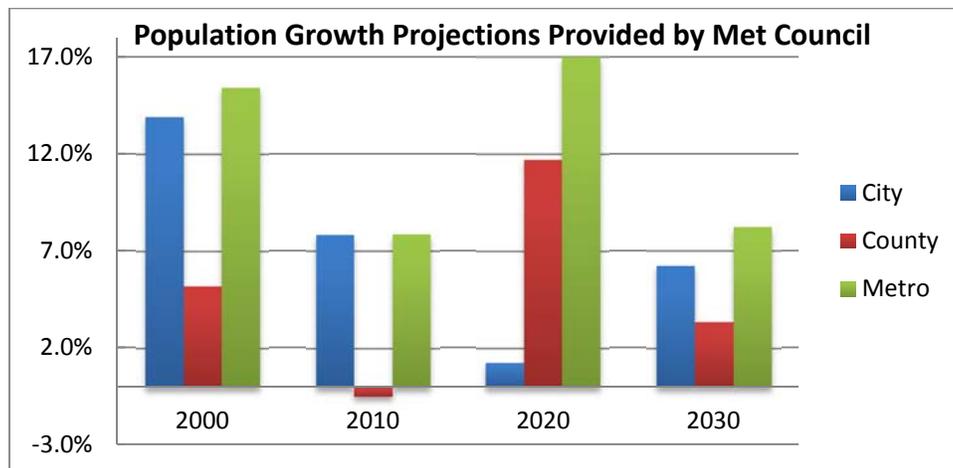


Demographics - One noticeable discrepancy between Maplewood and the metro area is age distribution of the population. The population composition shows Maplewood to have a slightly more aged populace than the metro area.

Demographic Statistics

Characteristics	Maplewood			Metro Area		
	1990	2000	2010	1990	2000	2010
Population	30,954	35,258	38,018	2,288,729	2,642,062	2,849,567
Persons by Gender						
Female	51%	48%	52%	51%	51%	51%
Male	49%	52%	48%	49%	49%	49%
Number of Families	6,977	8,446	9,191	438,402	583,900	744,303
Number of Households (occupied)	11,496	13,758	14,882	875,504	1,021,456	1,117,749
Persons per Household	2.69	2.56	2.55	2.61	2.59	2.55
Number of Housing Units	12,120	14,004	15,564	922,224	1,169,775	1,186,986
Households by Type						
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%
Median Household Income	\$37,856	\$51,596	\$51,557		\$54,304	\$63,927
Employment	25,068	29,259	27,570	1,273,773	1,563,245	1,542,088

Source: US Census Bureau



Public Services - Services provided by the City of Maplewood are police, fire fighting, public works, parks and recreation, planning, and building inspection. In 2018 the City will have 156 full-time employees serving in various departments, approximately 11 part-time employees, and approximately 135 casual and temporary employees. Police protection is provided to all parts of the City with a department of 55 sworn police officers. Fire protection services are provided by 21 full-time firefighters and numerous casual part-time firefighters at three fire stations.



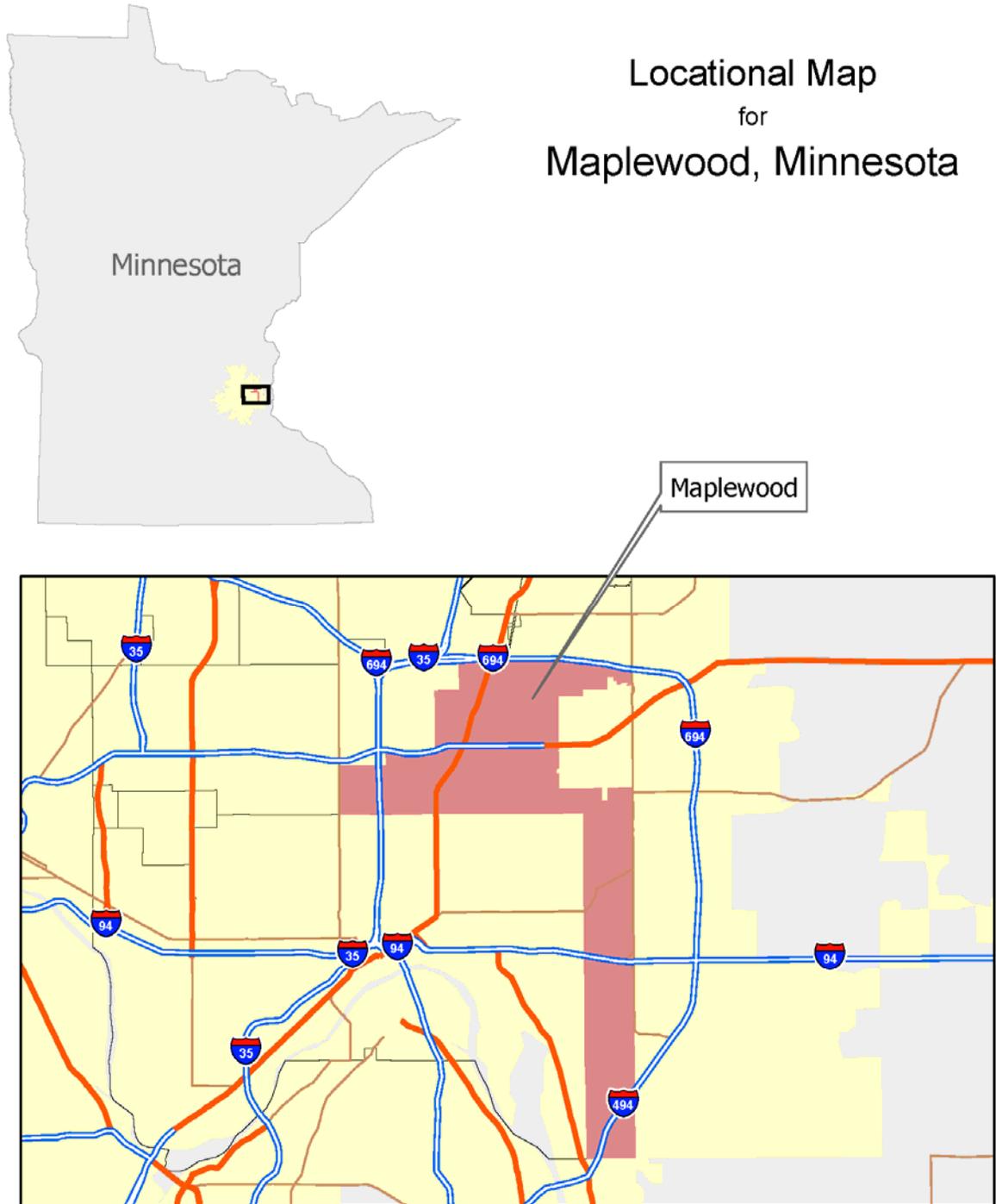
As part of the parks and recreation program, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theatre, and rental spaces for events. The Community Center is operated by the YMCA.

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.



City Festival – Maplewood's signature event is the annual *Light it up Maplewood! celebration*, held on the 4th of July. The event, held at Hazelwood Park, boasts one of the best pyrotechnic displays in the Twin Cities. In addition to the fireworks display, you can enjoy live music, giant inflatables, face painting, food trucks, many vendor booths and various types of entertainment throughout the day.



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.

AUDIT: An independent, objective evaluation of the City's financial reports and reporting processes to provide reasonable assurance to interested parties that financial statements are accurate and complete.

BALANCED BUDGET: A budget in which current revenues plus net operating transfers and one-time use of excess reserves will be sufficient to support budgeted expenditures.

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.

BOND DISCOUNT: The amount of bond proceeds traded below the bond's par value.

BOND PREMIUM: The amount of bond proceeds traded above the bond's par value.

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 FUND: A fund that accumulate resources for the acquisition or construction 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.

DEBT SERVICE FUND: City funds that accumulate the resources necessary to pay outstanding principal and interest on bonded debt.

DEFEASANCE: When the issuer secures bonded debt by setting aside cash or bonds sufficient enough to service the debt.

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.

ENTERPRISE FUND: A self-supporting fund with business-like accounting procedures.

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.

FISCAL DISPARITIES: Regional approach to solving infrastructure problems in the Metropolitan Area, where wealth in the tax base is shared between the communities.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FULL-TIME EQUIVALENT: A figure calculated from the number of full-time and part-time employees in the City that represents a comparable number of full-time employees.

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 FUND: The primary operating fund for the City that provides resources necessary to sustain day-to-day activity.

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.

GOVERNMENTAL FUND: All City funds that are presented using the current financial resources measurement focus and the modified accrual basis of accounting. These include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

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.

SPECIAL REVENUE FUND: Funds established by the City to collect revenues that must be used for a specific project or intended purpose.

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.

ACRONYMS

AFSCME	American Federation of State, County, and Municipal Employees
BMP	Best Management Practices
CAFR	Comprehensive Annual Financial Report
CD	Certificate of Deposit
CIP	Capital Improvement Plan
CP	Commercial Paper
CPFO	Certified Public Finance Officer
CPI	Consumer Price Index
CR	County Road
CSAH	County State Aid Highway
CSO	Community Service Officer
EDA	Economic Development Authority
EEDD	Environment and Economic Development Department
EMS	Emergency Medical Services
EMV	Estimated Market Value
FHLBC	Federal Home Loan Bank
FNMA	Federal National Mortgage Association
FMP	Financial Management Plan
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GO	General Obligation
HRA	Housing and Redevelopment Authority
HRC	Human Relations Commission
HVAC	Heating, Ventilating, Air Conditioning
IPD	Implicit Price Deflator
ISD	Independent School District
ISO	Insurance Services Office
LEBG	Law Enforcement Block Grant
LELS	Law Enforcement Labor Services
LGA	Local Government Aid
MAA	Maplewood Athletic Association
MCC	Maplewood Community Center
MCES	Metropolitan Council Environmental Services
MIS	Management Information Systems
MN GFOA	Minnesota Government Finance Officers Association
MPCA	Minnesota Pollution Control Agency
MSA	Metropolitan Statistical Area
MS4	Municipal Separate Storm Sewer System
NPDES	National Pollutant Discharge Elimination System
NTC	Net Tax Capacity
PAC	Park Availability Charge

PCI	Pavement Control Index
PERA	Public Employees Retirement Association
PIP	Public Improvement Projects
PT	Part Time
SAC	Sewer Availability Charge
SCBA	Self-Contained Breathing Apparatus
T-Bill	U.S. Treasury Bill
TH	Trunk Highway
TIF	Tax Increment Financing
TMV	Taxable Market Value
VEM	Vehicle and Equipment Maintenance
WAC	Water Availability Charge

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Maplewood



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