

Maplewood



2019 BUDGET and **Capital Improvement Plan** For the Years 2019-2023

CITY OF MAPLEWOOD, MINNESOTA



Cover photo contributed by Maplewood Communications Department

City of Maplewood, Minnesota

2019 Budget

and

Capital Improvement Plan

For the Years 2019-2023

Prepared by:
The Department of Administration
and the Department of Finance

Melinda Coleman, City Manager
Ellen Paulseth, Finance Director

City of Maplewood
1830 County Road B East
Maplewood, MN 55109
(651) 249-2902

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Maplewood

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SECTION I

INTRODUCTION and OVERVIEW



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Maplewood



December 10, 2018

Dear Honorable Mayor and City Council Members:

I am pleased to transmit the City of Maplewood's 2019 Budget and the 2019-2023 Capital Improvement Plan (CIP). The budget, as adopted by the City Council, identifies how City resources will be allocated in the year 2019. The information contained within this document describes the City's 2019 financial plans and provides an operations guide for City departments. The 2019 Budget is funded by a tax levy that limits new spending for operations, capital improvements and debt service to a 3.0% 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.

2040 Draft 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 of the community. The plan must also align with regional plans defined by the Metropolitan Council. The 2040 comprehensive plan will:

- Guide future growth and development;
- Define the relationship between different types of land uses;
- Help coordinate public and private sector decisions and investment;
- Shape the appearance of the community;
- Encourage orderliness and efficiency in city government;
- Provide a means for balancing competing private and public interests; and
- Support a sense of community and neighborhood identity.

To provide context for the 2040 Comprehensive Plan, Maplewood used the following City initiatives in the development of the plan:

- **Maplewood Strategic Plan for 2017-2019:** The strategic plan serves as a road map to prioritize the initiatives, resources, goals, and department operations and projects. The five strategic priorities identified include community inclusiveness, financial sustainability, infrastructure and asset management, integrated communications, operational effectiveness, targeted redevelopment.

- **Maplewood Racial Equity Workgroup:** The City of Maplewood is working hard to support racial equity efforts through building a community that embraces and respects diversity, using a variety of perspectives and experiences to build an inclusive and equitable city for all. The City is striving to identify, reduce, and eliminate racial inequities and barriers that hinder opportunity and prosperity for residents. The intent of the Comprehensive Plan is to create a healthy, vibrant community with equitable development for all. This includes investments, programs, and policies that meet the needs of marginalized populations and reduces disparities.
- **Minnesota Green Step Cities:** GreenStep Cities is a voluntary program that assists and recognizes cities for achieving their sustainability and quality-of-life goals. The program, managed by a public-private partnership, has 29 best practices in the areas of Buildings and Lighting, Land Use, Transportation, Environmental Management, and Economic and Community Development. Each best practice can be implemented by completing one or more actions at a 1-, 2-, or 3-star level from a list of four to eight actions. The City of Maplewood achieved Step 5, the highest level, in 2016-2017. It is one of six cities out of the 113 cities in the program to have achieved that level. The City has completed 105 out of the 175 possible actions in the program.

The guiding principles of the 2040 Comprehensive Plan include:

- **Resilience:** The City's quality of life depends on its ability to adapt, evolve, and grow in the midst of challenges and changes. While frequently focused on the environment and natural resources, resilience is broader, also incorporating economic vitality and social well-being. The City has and will continue to promote balanced, sustainable, and supportive practices in order to ensure the needs of the present are met without comprising the ability of future generations to meet their needs. It also includes ensuring the City can withstand large-scale events that may be caused by the changing climate. The City recognizes that resources are finite and that there is a sensitive interface between the natural and built environments. In addition to continued work with the GreenStep Cities program, the City will continue to frame its planning and operations with resiliency in mind.
- **Equity:** In many communities, including Maplewood, there are barriers that prevent all residents from having the same opportunities to thrive. For instance, race, ethnicity, and age continue to be predictors of health, education, income, housing, and recreation. The Comprehensive Plan seeks to identify and address the obstacles and disparities that lead to inequities within our community. It is important to note that a focus on equity does not mean providing equal access to the same amount of resources. History, systematic racism, and other factors have created a landscape where some benefit far more than others. Equity is focused on making sure everyone has the resources they need to lead a healthy, productive life.
- **Health:** The health of Maplewood is directly related to the physical and mental health of its residents and employees. While the community has a robust health care system, access to services is not the same for all individuals due to a variety of factors, including race, ethnicity, age, income, language, and abilities. In addition, it is important to remember that access to health care is not the leading cause of poor health. Studies

have shown that the surrounding social, economic, and physical environment play a larger role in health outcomes than health care services. Thus, to improve health the City and its partners will not only need to address access to health services but issues like safe housing, healthy food access, active living, and community connections.

- **Age-Friendliness:** Maplewood is a community where individuals and families of all ages are welcomed, included, and supported. This begins with providing a wide-range of safe, affordable housing that can serve the needs of those wishing to relocate to the community, as well as those who would like to remain as they age. The community then seeks to provide meaningful ways to participate and be active, through employment, volunteerism, programs, education, and recreation. Age-friendliness addresses accessibility, walkability, and safety in the public realm as well.

The 2040 Comprehensive Plan includes planning guidance in all of the following areas:

- **Land Use:** The City of Maplewood's land use plan plays a key role in guiding development and redevelopment in Maplewood. The future land use plan identifies the location, intensity, and nature of future development and redevelopment in the City, and establishes the framework in which future development will occur. This plan is intended to guide redevelopment of various existing developed areas in the City, as well as the future development and growth of remaining undeveloped areas in Maplewood, to achieve the community's goals for balanced and efficient growth and the protection of natural resources and key open space and recreational areas.
- **Critical Area Plan:** The Mississippi River Corridor Critical Area (MRCCA) is a land corridor along the Mississippi River in the Twin Cities Metropolitan Area governed by special land planning requirements and land development regulations. Throughout the Twin Cities, the MRCCA comprises 72 miles of river across 30 jurisdictions. In Maplewood, as seen in Figure 5-1, the MRCCA includes just 115 acres, or one percent of the City's 11,574 acres. These regulations protect and preserve the natural, scenic, recreational, and transportation resources of this section of the Mississippi River. Originally designated in 1976, local communities within the corridor are required to complete a MRCCA plan as a chapter of their Comprehensive Plan.
- **Housing:** The sense of pride that residents have about their neighborhoods and community resonated throughout all stages of the planning process. Stories were shared of families trying to find housing in the community or trying to return to Maplewood after leaving for another community. While there are many characteristics that create great neighborhoods, quality, affordable housing is one of the fundamental elements. As a mature community, Maplewood will need to focus on encouraging maintenance and reinvestment in its housing, as well as supporting redevelopment that can increase the variety of housing types available, take advantage of transit investments, and replace housing that is at the end of its life-cycle.
- **Economic Development:** A strong, diversified economy in Maplewood is critical to the well-being of the residents of the City and to the fiscal strength of the City. Maplewood is the home of two major employers in the east Metro area – the 3M corporate headquarters and HealthEast St. Johns Hospital – and has a strong and relatively stable

tax base overall. Maplewood has the ability to build upon these economic strengths to enhance the position of the community and to support ongoing growth across different land uses, including retail, general commercial, mixed use development, and various forms of housing.

- **Natural Resources:** Maplewood's quality of life depends on how it manages its natural resources -- the air, minerals, land, water, and biota that form the foundation to life in Maplewood. This Chapter is a guide for managing natural resources in a sustainable way. It will help protect and enhance Maplewood's quality of life for current and future generations by suggesting strategies to protect, connect, restore and manage ecosystems, plant communities, and species.
- **Sustainability:** The goals outlined in the Sustainability Chapter of Maplewood's 2030 Comprehensive Plan set the groundwork for protecting and restoring the natural environments that people, economies, and ecological systems depend on. Implementation of the goals since that time have helped Maplewood create a culture of environmental stewardship. The 2040 Comprehensive Plan seeks to continue the successes achieved in the last decade and build on the City's existing framework with a particular focus on energy and local food access.
- **Historical Resources:** This plan provides a vision for preserving historic resources in Maplewood. Historic resources include significant architectural, historic, archaeological, arts and cultural resources, including the stories of people that have lived, worked, and visited our city.
- **Parks, Trails, & Open Spaces:** When people talk about the places they love in a city, parks are typically at the top of the list. Parks are a source of civic identity and pride, and are also essential to the physical, economic, environmental, and social health of the City of Maplewood and its residents. Today, the City of Maplewood has an enviable parks and recreation system. The system is known for its leadership in sustainability and diverse recreation options. Fifty parks and preserves serve as neighborhood anchors and provide places for community gathering, athletics, and respite, while the Nature Center and Community Center, operated by the YMCA, are hubs for programming. The parks and recreation system is transitioning from a developing system into a mature system, which presents new challenges. At the core of future issues is the need for extensive park revitalization and reinvestment. System-wide replacement of aging park facilities such as playgrounds, courts, fields, shelters, and signage is needed. In addition, significant reinvestment in the Community Center, Nature Center, and park activity buildings is needed. Taking care of the existing system is the number one community identified priority for the future.
- **Transportation:** The 2040 Comprehensive Plan's Transportation Chapter is meant as a framework to guide the maintenance and development of road, transit, pedestrian and bicycle facilities in the City of Maplewood. The Chapter is necessary to ensure that the City's transportation system best accommodates the present and future mobility, access, and safety needs of Maplewood's residents and visitors. The Chapter aims to position the City's transportation system within a regional context, putting emphasis on the ability of neighborhoods to attract new families, the capacity of business districts to

attract new companies, and the ability of residents to access employment centers through a variety of transportation options.

- **Surface Water:** The City of Maplewood (City) has completed an update to its Surface Water Management Plan (SWMP or Plan) to establish a more functional and up-to-date guide for future surface water management activities throughout the City. The full SWMP, the 2018-2028 Maplewood Surface Water Management Plan, is a separate document that builds on the City's activities under the National Pollutant Discharge Elimination System Permit (NPDES) program, highlights the range of issues the City faces related to overall management of the conveyance and treatment systems and discusses the critical partnerships the City has with the local watershed organizations. This Chapter of the Comprehensive Plan provides a summary of the full SWMP, including a brief description of the purpose and basis for this updated Plan, followed by a presentation of the overriding goals that were used to guide development of the Plan and highlights the key issues the City intends to address as part of the Plan.
- **Sanitary Sewer:** The Sanitary Sewer portion of the Maplewood Comprehensive Plan was previously updated as a component of the overall 2020 and 2030 plans. Under separate cover, the 2003 Comprehensive Sanitary Sewer Plan Update (2003 update), was completed to address some inconsistencies in the 2020 Comprehensive Plan. The 2003 update was completed to consider development/ redevelopment that was being planned within the City, and to address sewage flow issues for the Legacy Village development as required by the Alternative Urban Area-wide Review (AUAR) for the development. The 2003 update was updated in 2010, like this 2018 Plan update, as part of the City's 2030 Comprehensive Plan.
- **Implementation:** The 2040 Comprehensive Plan provides guidance for making decisions about the community's future growth, redevelopment, and infrastructure investments. It is the City's most important tool, but its goals, policies, and actions can only achieve the community's vision for the future if the Plan is used. Using the Comprehensive Plan requires striking a balance between adhering to the enduring values described in the Plan and adapting to conditions that will change over the life of this Plan. Implementation of city-led initiatives will also involve further planning and budgeting to ensure new actions can be fully achieved and sustained over time.

The City's full comprehensive plan can be viewed on the City's website at:

<http://maplewoodmn.gov/1718/2040-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:

https://maplewoodmn.gov/DocumentCenter/View/18978/Maplewood-Park-and-Recreation-System-Master-Plan_20150212Final?bidId

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 objectives of the 2019 – 2023 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.

The full 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 a 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.

These strategic priorities are outlined in detail on the next six pages.

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	- 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	- 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)	- 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	- 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	- 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	- 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	- 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	• 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	• 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)	- 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	- 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	- 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	- 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	- 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	• 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.

The entire 2017-2019 strategic plan can be found on the City's website at:

<https://maplewoodmn.gov/DocumentCenter/View/19378/Maplewood-Strategic-Plan?bidId=>

Short-term Factors Affecting the Budget

The City encountered many new challenges in the 2019 budget process. The primary factors considered in the preparation of the 2019 Budget are as follows:

Emerald Ash Borer – A long-term plan to remove and replace infected ash trees on City property was implemented in 2017 and will continue over the next ten years. The City has allocated \$100,000 in the 2019 CIP Fund budget to continue the remediation program.

General Wage Adjustments – Labor contracts are up for renewal in 2018. For planning purposes, the City budgeted for a 3.0% wage adjustment for all employees. The amount of \$325,000 was allocated to the General Fund to fund these inflationary adjustments.

Insurance – The City's employee health insurance will not increase in 2019, which is a positive factor in the current health care environment of double digit increases. However, workers' compensation premiums have increased resulting in an additional levy of \$100,000 for the General Fund. A \$68,000 reduction in liability insurance charges will offset the increase. The City accomplished this by eliminating a surcharge to build up insurance reserves.

Information Technology – The City increased the levy for information technology by \$150,000 to accommodate infrastructure needs. The City will be expanding its fiber network and upgrading outdated software subscriptions.

Fuel – The General Fund budget was increased \$32,500 to accommodate projected fuel price increases.

Police – Two new police officers will be added to the force in mid-2019, increasing the levy by \$90,000. During the recession, the force was reduced by two officers. This will bring the police force back to 2010 strength.

Health – The City will implement a rental housing program for the first time in 2019.

Debt Service – The City's debt service levy increased \$51,620 in 2019 to fund new issuances. The amount is expected to trend down again after 2019 as existing principal is paid.

Debt Reduction Strategy – The City will levy for annual park maintenance improvements instead of borrowing. This adds an additional \$100,000 to the tax levy.

Ambulance – The ambulance service is now profitable and the fund has adequate cash flow. Eliminating the ambulance levy saves the City \$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 \$200,000 to improve the unassigned fund balance in the General Fund in 2019.

These factors resulted in a 3.0% increase in the City's property tax levy. General Fund expenditures decreased by approximately 0.65%. The impact on the property taxes of residents with a median value home is approximately \$33 per year with this budget. At least half of this amount is due to factors other than the levy, including inflation in home values and a shift of property taxes to residential homes. The impact on property taxes was strongly considered when considering the above factors.

Service Level Changes

What does the City's 2019 budget accomplish for the community? City residents will experience service level changes in the following areas:

Police – Two new police officers will be added to the force. This will relieve pressure on the existing force and reduce overtime in the long term. The addition of these officers will allow the police department to expand community oriented policing approach and respond more appropriately to increased crime rates. Response time to calls is expected to increase with the addition of these officers.

Housing Inspectors – The City will add two rental housing inspectors to the existing inspection staff in 2019. Most of the costs related to this program will be offset by fees. However, this addition will provide badly needed quality control for rental housing in Maplewood. This was a high priority for the City Council.

Wakefield Park Facility – The community will enjoy a new event facility at Wakefield Park beginning in 2019. The facility will be completed at the end of 2018. The operating budget was increased by approximately \$16,000 to provide services at the facility.

Wages and Benefits - The 2019 budget will allow the City to maintain competitive wages for city staff to attract and retain a highly-skilled workforce. Wage increases will be established through labor contracts after the budget is adopted. However, the City has budgeted for 3% wage increases to ensure adequate funding. Any savings may be reallocated to hiring the new police officers and rental housing inspectors sooner.

Eradicate 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. This program began in 2017 and will continue for at least ten years.

Technology Upgrade – The City will expand its fiber network and upgrade the existing financial system. The current system is very outdated and will no longer be supported after next year. The new system will integrate with the new building permit software installed in 2018.

Debt Reduction Strategy – The City continues to implement debt reduction strategies, which will save taxpayer dollars and reduce outstanding debt in the long term. This year the City eliminated annual park improvements from the debt levy and moved it to the operating levy, which will reduce the annual debt by \$100,000 per year. The City also increased gas and electric franchise fees, which will fund street improvements without increasing the debt. The City's goal is to reduce outstanding debt to below \$50 million in the next five years.

Comprehensive Plan – Work on the 2040 Comprehensive has been completed, eliminating \$58,000 from the tax levy. The 2040 Comprehensive Plan is still in draft format, but is expected to be adopted at the end of 2018.

In addition to the new initiatives, the 2019 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 2019 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 and has returned to pre-recession levels. The City's tax capacity has increased 32.5% since 2013, an average of 3.24% per year.

2013	2014	2015	2016	2017	2018	2019
Net Tax Capacity						
31,936,556	31,688,029	34,824,694	35,038,551	37,221,915	39,497,224	42,326,760
-6.53%	-0.78%	9.90%	0.61%	6.32%	6.11%	7.16%

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 32.7% since 2013, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2019 decreased by 0.22% over the prior year.

Fiscal Disparities Distribution						
2013	2014	2015	2016	2017	2018	2019
2,295,581	2,582,639	2,551,939	2,439,009	2,872,903	3,052,429	3,045,730
8.56%	12.50%	-1.19%	-4.43%	17.79%	6.25%	-0.22%

Property Tax Levy – The City's property tax levy will increase by 3.0% for taxes payable in 2019. Since 2013, with the adoption of the 2019 proposed levy, the City tax levy will have increased \$3.5M, or 19.3%, with the average annual city tax levy increase over this period being 2.9%.

Property Tax Levy						
2013	2014	2015	2016	2017	2018	2019
18,528,400	18,528,400	18,991,610	19,751,270	20,466,094	21,465,600	22,109,600
3.8%	0.0%	2.5%	4.0%	3.6%	3.5%	3.0%

Tax Capacity Rate - With the adoption of the proposed 2019 tax levy, the City's tax rate will be 8.74% lower than it was in 2013. The average increase over the time period is .23%, including the high point in 2013.

Tax Capacity Rate						
2013	2014	2015	2016	2017	2018	2019
48.659%	48.378%	46.353%	48.507%	47.248%	45.9118%	44.404%
10.45%	-0.58%	-4.19%	4.65%	-2.60%	-2.83%	-3.28%

Local Government Aid - Included in the 2019 Budget is \$875,682 in Local Government Aid (LGA). This is an increase of \$10,894 from the prior year. The LGA funds are being applied to the Debt Service Fund, Capital Improvement Projects Funds, and the EDA Housing Program. Only \$83,932 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 2019 by the City Council. Many priorities were changed from the previous budget year.

Priorities for budget year 2018 included:

- Debt reduction,
- Provide 2.5% general wage adjustment for 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 permit and inspection activities with the purchase of new technology,
- Improve how the City communicates to residents and businesses.

The City Council considered many options when establishing priorities for the 2019 budget. Priorities for the City's 2019 budget include:

- Debt reduction,
- Provide 3.0% general wage adjustment for all employees,
- Improve public safety outcomes with the addition of two police officers,
- Improve public health outcomes with the addition of a rental housing program,
- Preserve the City's natural resources by combatting the emerald ash borer infestation,
- Increase efficiency in the Finance Department through the purchase of new technology,
- Increase recreational opportunities for the community with the Wakefield Park facility.

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 2019 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 2019 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, 2018

Christopher P. Morrill

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, 2018.

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 2019 budget

The 2019 City Budget was prepared with the strategic plan and long-range goals established by the City Council as a foundation. Challenges and opportunities were identified and prioritized, resulting in the budget initiatives shown below.

- Continue the program to eradicate emerald ash borer in the city's 2,037 ash trees;
- Improve public safety outcomes with the addition of two new police officers;
- Improve public health outcomes with the implementation of a new rental housing inspection program;
- Improve efficiencies with improvements to the City's technology infrastructure and an upgrade to the outdated financial software subscription;
- Continue the progress with the City's debt reduction plan, which includes levying for annual park improvements to reduce borrowing;
- Improve fund balance in the General Fund to meet policy parameters of 41.67% of operating expenditures;
- Maintain competitive hiring practices and invest in existing human capital by providing an inflationary wage adjustment for all positions;
- Provide for increases in motor fuel, salt for roads, and other commodities;
- Provide for increases in workers' compensation insurance rates, which were partially offset by static health insurance rates;
- Provide for a temporary increase in debt service payments;
- Reallocate \$300,000 in savings realized from the elimination of the tax levy for the ambulance fund.

**Strategic Plan
is the
foundation for
the City
budget**

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 a successful effort. The strategic priorities established by the City Council are 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 be able to effectively communicate 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 green building efforts 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.

Total revenues for all funds up 7.83% due to increased capital project revenue and enterprise fund revenue

The 2019 budget anticipates revenues in the amount of \$60,151,503, an increase of \$4,369,043 (7.83%) from 2018. The primary reasons for the increase is due to the budgeting of municipal state aid revenues for the English/TH#36 project and increased ambulance revenue in the enterprise funds. The increased ambulance revenue is due to higher run volumes and improved collection practices.

	2018	2019		
Fund	Original Budget	Budget	\$ Change	% Change
General	\$ 19,125,490	\$ 20,012,640	\$ 887,150	4.64%
Special Revenue	1,666,300	1,650,000	(16,300)	-0.98%
Debt Service	6,963,950	7,327,560	363,610	5.22%
Capital Projects	6,295,200	7,841,868	1,546,668	24.57%
Enterprise	12,194,000	13,236,500	1,042,500	8.55%
Internal Service	9,537,520	10,082,935	545,415	5.72%
TOTAL	\$ 55,782,460	\$ 60,151,503	\$ 4,369,043	7.83%

Total Expenditures approximately the same as last year

Total expenditures in the 2019 budget are \$69,425,490, a projected decrease of 0.43%, or \$301,372 less than 2018. Budgeted debt service payments decreased \$4,528,342, due primarily to refunding crossovers in the prior year. Special revenue fund expenditures increased \$2,157,530, due to EDA capital expenditures related to proposed development.

	2018	2019		
Fund	Original Budget	Budget	\$ Change	% Change
General	\$ 20,357,490	\$ 21,173,010	\$ 815,520	4.01%
Special Revenue	1,557,560	3,715,090	2,157,530	138.52%
Debt Service	14,816,332	10,287,990	(4,528,342)	-30.56%
Capital Projects	13,082,950	13,035,280	(47,670)	-0.36%
Enterprise	10,561,900	11,270,490	708,590	6.71%
Internal Service	9,350,630	9,943,630	593,000	6.34%
TOTAL	\$ 69,726,862	\$ 69,425,490	\$ (301,372)	-0.43%

Total Other Financing Sources (Uses) down 14.38% due to capital project activity

Other financing sources (uses) include surplus fund balances, capital contributions, transfers between funds and bond proceeds. Other sources decreased in the capital projects funds in 2019, primarily due to a decrease in debt-related transfers. New debt issued in 2019 is projected at \$6,769,990, compared to \$8,261,868 in the prior year. Net sources and uses are:

	2018	2019		
Fund	Original Budget	Budget	\$ Change	% Change
General	\$ 1,332,000	\$ 1,360,370	\$ 28,370	2.13%
Special Revenue	28,000	1,964,000	1,936,000	6914.29%
Debt Service	1,291,522	1,138,371	(153,151)	-11.86%
Capital Projects	9,262,813	6,337,584	(2,925,229)	-31.58%
Enterprise	(1,322,867)	(1,732,035)	(409,168)	30.93%
Internal Service	-	-	-	0.00%
TOTAL	\$ 10,591,468	\$ 9,068,290	\$ (1,523,178)	-14.38%

Tax Levy for 2019 increases by 3.0%, resulting in a property tax impact of \$33 for median home

The City's tax levy for 2019 is \$22,109,600, which is 3.0%, or \$644,000, higher than 2018. For taxes payable in 2019, the median value home is estimated at \$222,500, reflecting an increase in value of 6.2% from the prior year. The net City portion of the property tax for the median valued home for 2019 is proposed to be \$926 as compared to \$893 in 2018. This is an increase of \$33 (\$2.75 per month) or 3.7%. Approximately 77.6% of the tax levy is for operations and capital improvements and 22.4% 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 6.2% increase in property valuation. The top line represents the median value home in Maplewood.

Value of Home Pay 2018	Value of Home Pay 2019	2018 Actual	2019 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$ 209,600	\$ 222,500	\$ 893	\$ 926	\$ 33	3.7%
94,200	100,000	307	325	18	6.0%
141,200	150,000	546	571	25	4.5%
235,400	250,000	1,024	1,061	37	3.6%
376,600	400,000	1,741	1,797	56	3.2%

City receives 32% of total property taxes

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 8

The number of full-time employees included in the 2019 Budget is 164 which is 8 more than the previous year. The increase is primarily due to the addition the addition of full-time firefighters. In 2018, the City moved to a full-time firefighter/paramedic model. Part-time and volunteer firefighters were offered full-time positions. The part-time and volunteer positions were eliminated.

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	2018 Budget	2019 Budget	\$ Change	% Change
Administration	\$ 2,634,230	\$ 2,463,860	\$ (170,370)	-6.47%
Env & Economic Dev	4,120,510	6,233,800	2,113,290	51.29%
Finance	1,213,570	1,300,990	87,420	7.20%
Fire	4,958,790	5,177,270	218,480	4.41%
Legislative	192,380	192,140	(240)	-0.12%
Parks & Recreation	3,712,160	2,680,990	(1,031,170)	-27.78%
Police	9,544,840	9,941,850	397,010	4.16%
Public Works	18,729,420	20,646,970	1,917,550	10.24%
Internal Services	9,350,630	9,943,630	593,000	6.34%
Debt Service	15,270,332	10,843,990	(4,426,342)	-28.99%
Total Expenditures	69,726,862	69,425,490	(301,372)	-0.43%
Less Internal Charges	9,350,630	9,943,630	593,000	6.34%
Net Expenditures	\$ 60,376,232	\$ 59,481,860	\$ (894,372)	-1.48%

Internal charges include insurance, fleet and information technology. Major changes are the result of development and debt service activities. 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 six 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
2017	162	40,084	0.86%	\$ 118,182,617

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.

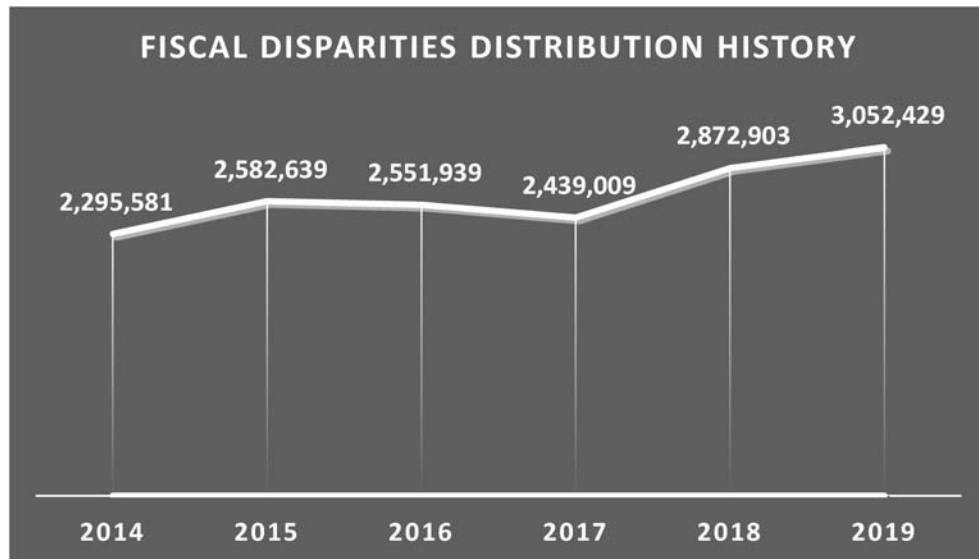
City Property Tax Levy – The City property tax levy has increased, on average, 3.0% per year in the last five years. A six-year history of the City property tax levy is reflected in the chart below:



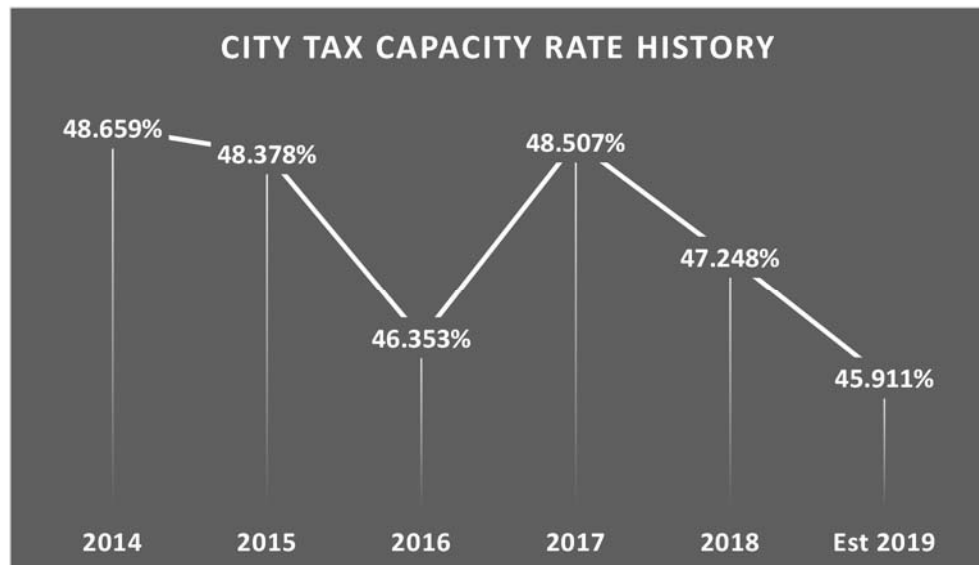
City Tax Capacity – The City's tax base has returned to pre-recession levels, increasing 4.9% per year on average over the last five years. The chart below illustrates a six-year history of the tax base:



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 2019 tax capacity rate is at the lowest point since 2012. A six-year history of the tax capacity rate is illustrated below:

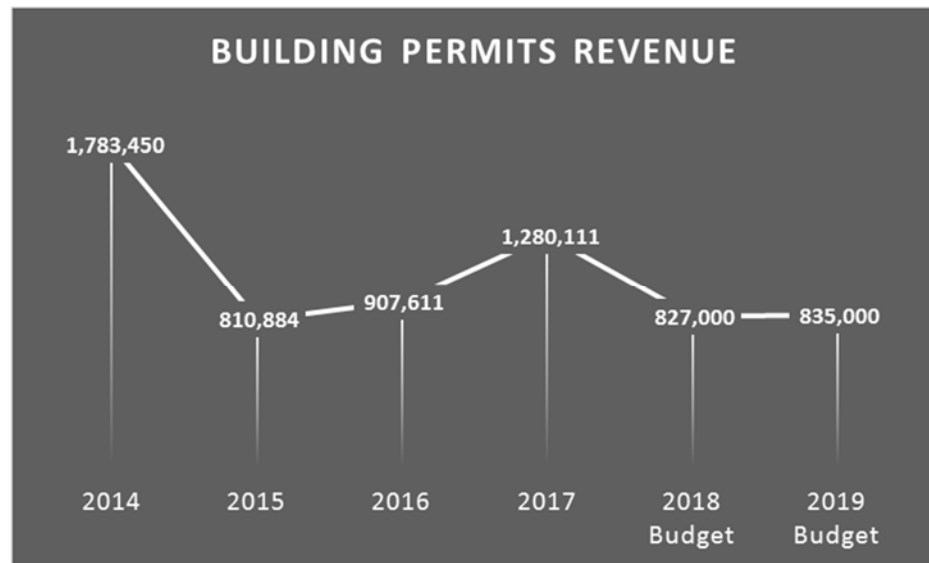


Budget trends and forecasting methodology

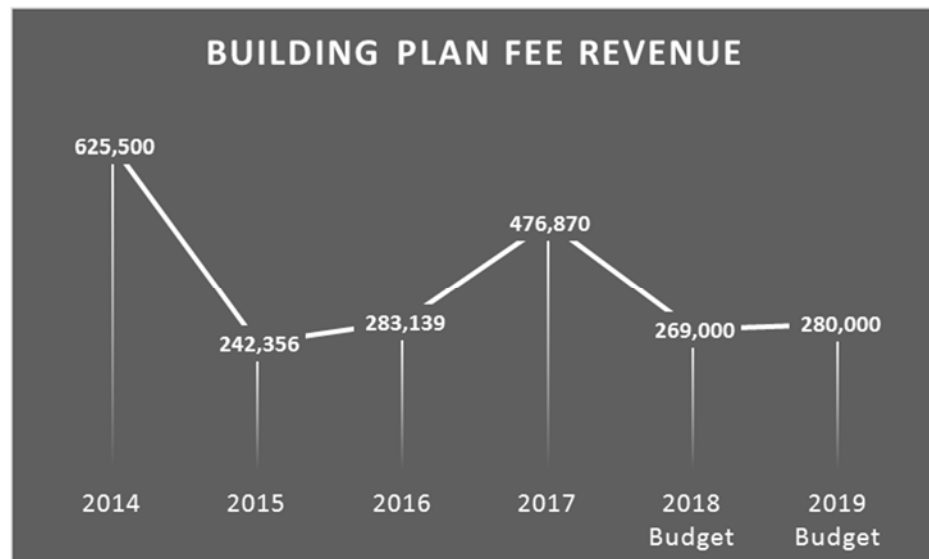
The City evaluates five years of trend information when establishing the budget for the new year. Trends for major revenues and expenditures are discussed below.

Revenue Trends:

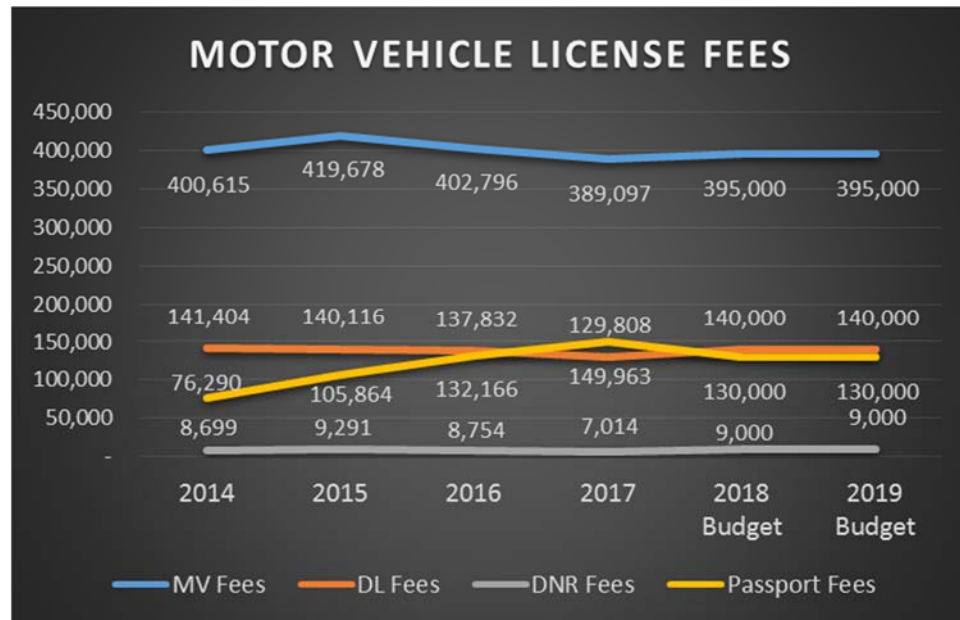
Building permit revenues are 4.2% of total General Fund revenues. Because permit revenues vary significantly each year, a conservative approach is utilized when budgeting. The budget is based on estimates for projects in the planning department. Six years of building permit revenues are illustrated on the chart below:



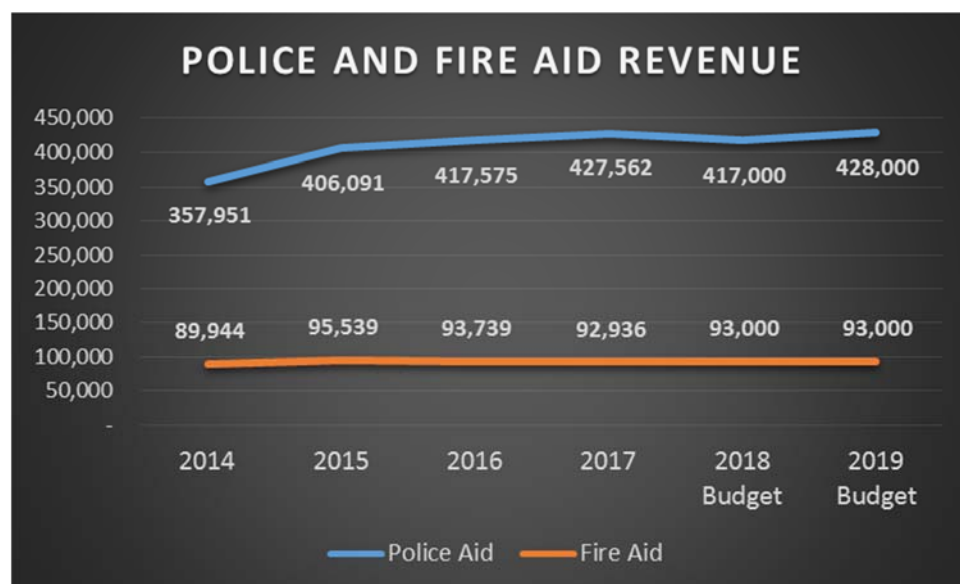
Building plan fee revenues are 1.4% of total General Fund revenues. These revenues trend similarly to building permit fee revenue and are also based on estimates from the planning department. Six years of plan fee revenue are illustrated below:



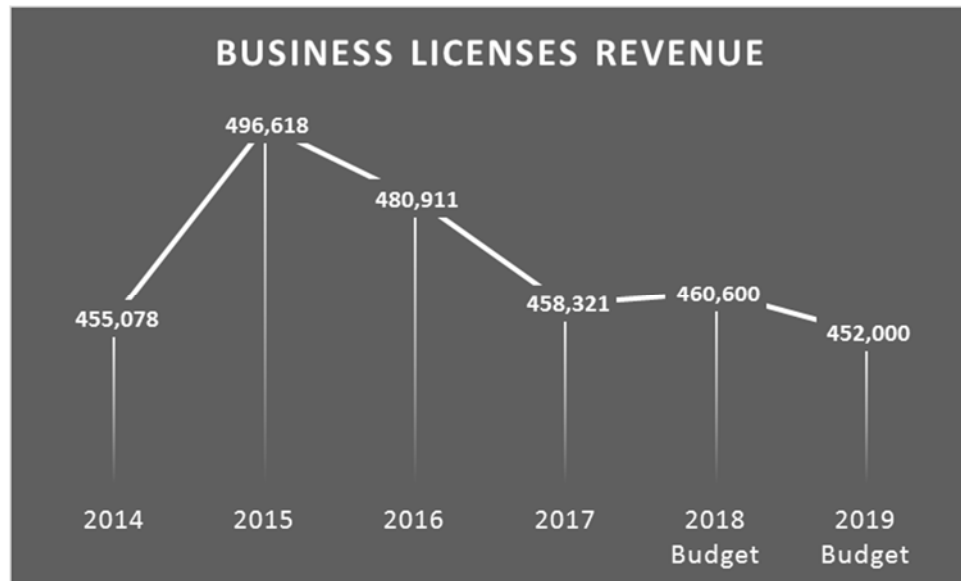
Fees from the Motor Vehicle Department are 3.4% of total revenues in the General Fund and are estimated at \$674,000 for 2019. The budget is based on the average of the last three years revenue. These revenues include motor vehicle fees, driver's license fees, natural resources licensing fees, and passport fees. Six years of trend information is shown in the chart below:



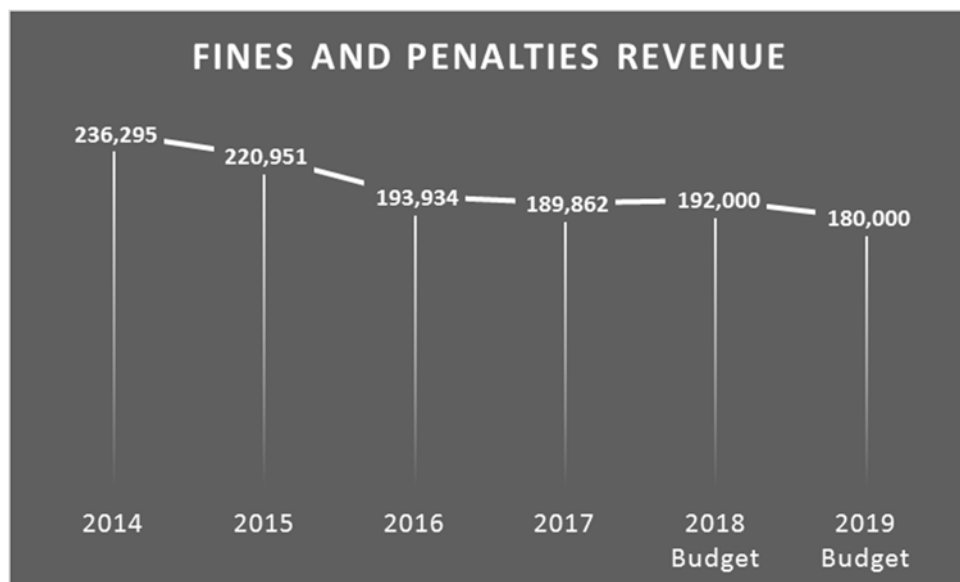
Police and fire state aid represent 2.6% of the total General Fund revenues in 2019. The budget is established using estimates from the Minnesota Department of Revenue. These revenues are derived from insurance surcharges and can vary with the economy. Six years of activity is shown on the chart below:



Revenue from the sale of business licenses accounts for 2.3% 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:

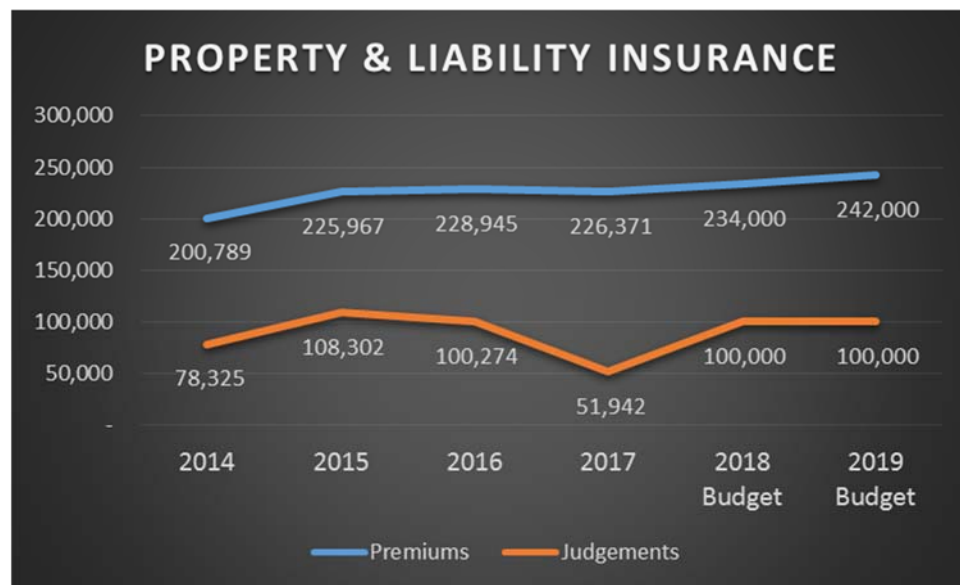


Revenue from fines and penalties also varies considerably from year to year. Fines have been trending down the past six years. The budget is based on the trend from the previous two years. Six years of activity is shown below:

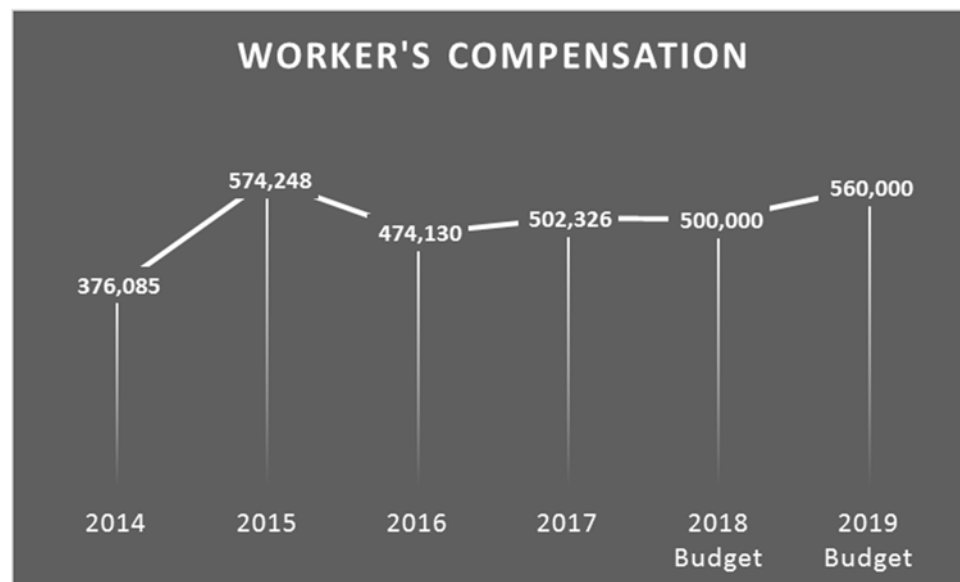


Expenditure Trends:

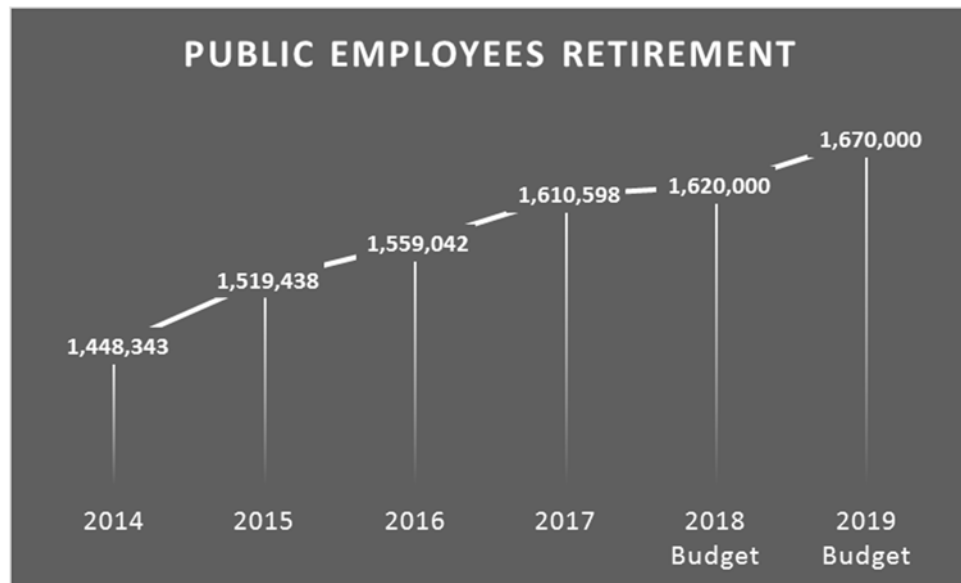
Property and liability insurance premiums and losses are allocated across all departments and fund. Insurance is a significant expenditure item for the City, estimated at \$342,000 for 2019. Insurance costs are budgeted using estimates from the City's insurance pool and are accounted for through an internal service fund. Six years of activity is shown below.



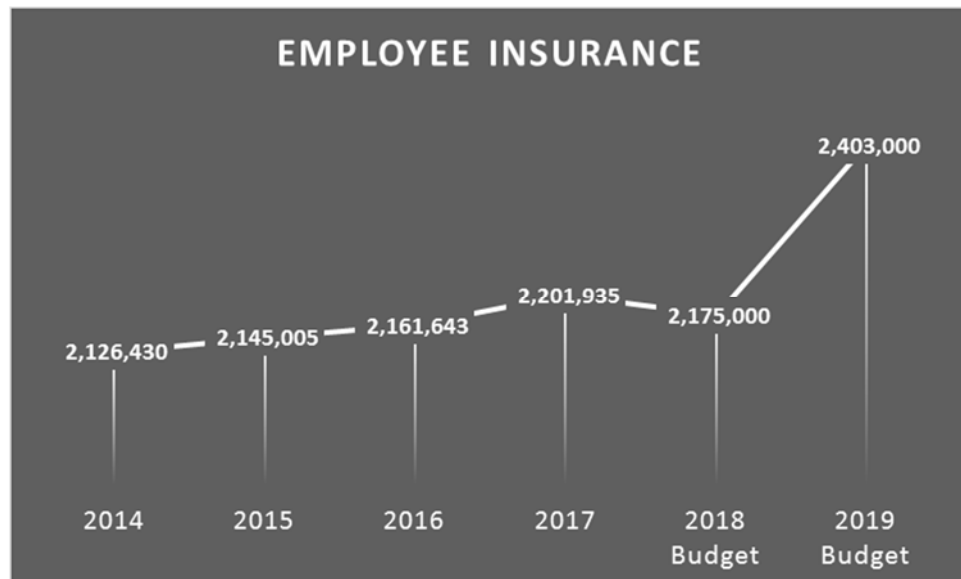
Worker's compensation insurance is also managed through an internal service fund. The City has a robust safety program, resulting in stable premiums; however recent experience has resulted in an increase for 2019. The budget is established using estimates from the City's insurance pool. Six years of activity is shown below:



Public employee retirement costs rise with the cost of the annual payroll. Employer contribution rates in the Coordinated Plan are 7.5% of wages. Employer contribution rates in the Police and Fire Plan will raise from 16.2% to 16.95% of wages in 2019 and 17.7% in 2020. 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:



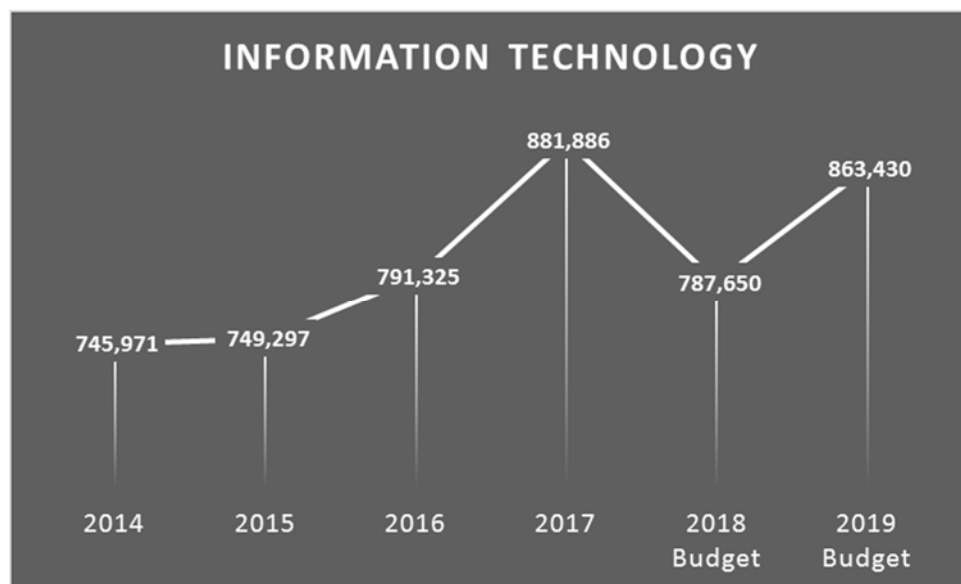
Employee health, life, and disability insurance costs are managed through an internal service fund. Premiums have remained stable the past four years. The budget is established with rates established by the insurance companies. Nine full-time firefighters were added in mid-2018, increasing the total budget for 2019.



Fleet management costs have stayed about the same over the last five years. However, beginning in 2019, fuel costs will be allocated directly to departments rather than through the fleet. 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 are rising due to the need to replace infrastructure and software. These costs are accounted for in an internal service fund and allocated across all departments. The budget is established using a zero based 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:

	2018 BUDGET	2019 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	15,351,530	16,138,910	787,380	5.1%
Other Revenues	3,773,960	3,873,730	99,770	2.6%
Transfers In & Other Sources	1,360,000	1,360,370	370	0.0%
Total Revenues	20,485,490	21,373,010	887,520	4.3%
Expenditures:				
Expenditures	20,357,490	21,173,010	815,520	4.0%
Transfers Out & Other Uses	28,000	-	(28,000)	-100.0%
Total Expenditures	20,385,490	21,173,010	787,520	3.9%
Reserves	100,000	200,000	100,000	

Revenues – Property taxes will increase 5.1% to offset inflationary expenditures. The increase in Other Revenues is due primarily to an increase in Local Government Aid for 2019, otherwise revenues remain about the same.

Expenditures - Increased expenditures were primarily related to inflationary factors, including budgeted 3% general wage adjustments and projected increases in the cost of fuel and other commodities. The City adopted a full-time firefighter/paramedic model in 2018, slightly increasing the operational costs in the Fire Department. A part-time licensing clerk was added to the Motor Vehicle Division in the Finance Department to relieve pressure related to the challenges created by the new Statewide software. In addition, the City will purchase new financial software and expand its fiber network, which will allow staff to enhance customer service and operate more efficiently.

Reserves - The City budgeted for a \$200,000 increase in reserves in fiscal year 2019. 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 41.67% 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 41.67% in 2019.

Tax Levy - Because projected increased revenues are not sufficient to cover projected increased expenditures in fiscal year 2019, the General Fund tax levy will increase by 5.13%, or 938,910.

**General Fund
total revenues
up 4.3%**

Total General Fund revenues are increasing \$887,520, or 4.3%, including a planned increase in fund balance of \$200,000.

Property Taxes - Most of the increase in revenues can be attributed to a raise in property taxes in the amount of \$787,380. Property taxes represent 75.5% of the revenues for the General Fund.

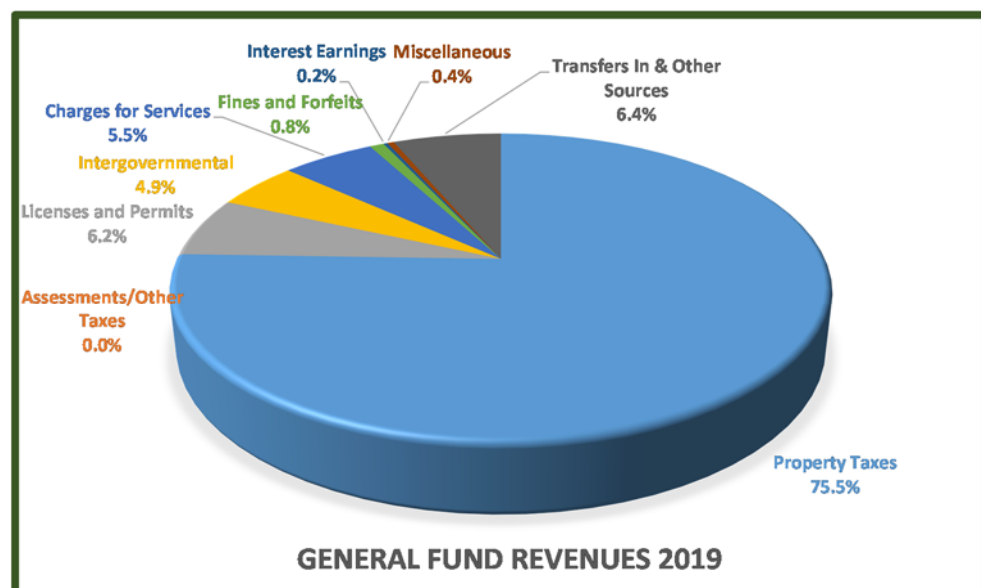
Intergovernmental Revenue – Local government aid allocated to the General Fund will increase \$78,030 in fiscal year 2019.

Charges for Services – Fees charged for services rendered by the City will increase in fiscal year 2019 as the City is beginning a new rental housing inspection program.

Interest Earnings – Interest earnings will increase due to an upward trend in rates and a structured approach to investment management.

Other Financing Sources – Fund balance will increase \$200,000.

General Fund Revenues	2018	2018	\$ Change	% Change
Property Taxes	\$15,351,530	\$16,138,910	\$ 787,380	5.13%
Assessments/Other Taxes	83,600	-	(83,600)	-100.00%
Licenses and Permits	1,333,900	1,332,000	(1,900)	-0.14%
Intergovernmental	943,900	1,057,930	114,030	12.08%
Charges for Services	1,078,660	1,170,300	91,640	8.50%
Fines and Forfeits	192,000	180,000	(12,000)	-6.25%
Interest Earnings	45,000	50,000	5,000	11.11%
Miscellaneous	96,900	83,500	(13,400)	-13.83%
Transfers In & Other Sources	1,360,000	1,360,370	370	0.03%
TOTAL	\$20,485,490	\$21,373,010	\$ 887,520	4.3%



General Fund expenditures up 3.9%

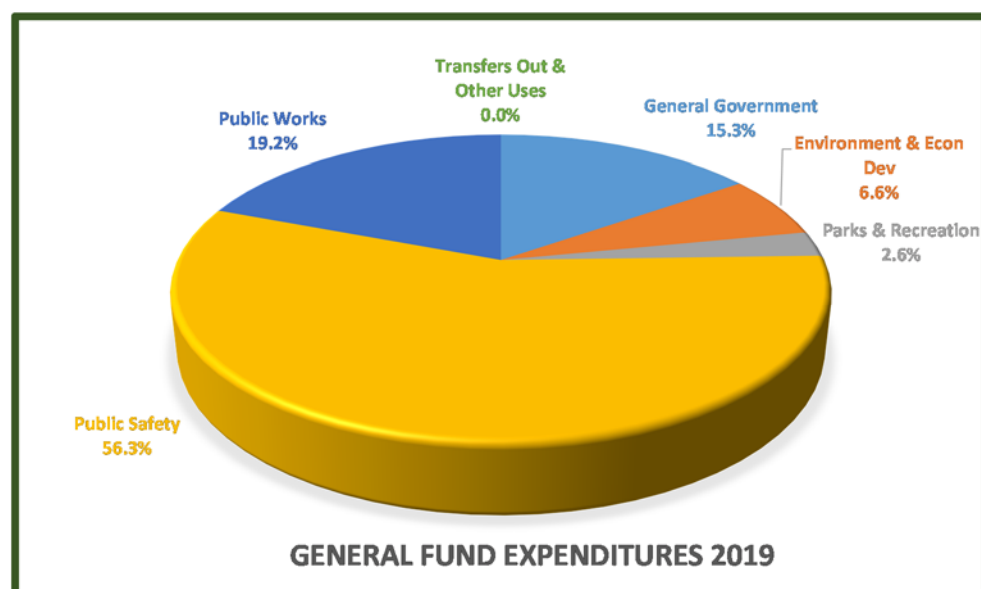
The 2019 Budget includes an increase in expenditures of \$787,520, or 3.9%, more than the prior year. Inflation is the biggest factor affecting the increase.

Wages and Benefits – Two new police officers will be added to the force in mid-2019, as well as two new rental housing inspectors. General wage adjustments of 3.0% were budgeted for City employees. Contracts for 2019 have not yet been negotiated, so this is a conservative estimate. 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. However, workers' compensation insurance rates increased for 2019 and will continue to impact the budget for several years.

Contracted Services – Technology charges were increased to accommodate the need for new financial software and an expansion of the City's fiber network.

Supplies – The City anticipates fuel charges to increase in 2019.

General Fund Expenditures	2018	2019	\$ Change	% Change
General Government	\$ 3,258,380	\$ 3,240,660	\$ (17,720)	-0.54%
Environment & Econ Dev	1,342,790	1,394,050	51,260	3.82%
Parks & Recreation	469,510	557,790	88,280	18.80%
Public Safety	11,403,920	11,914,200	510,280	4.47%
Public Works	3,882,890	4,066,310	183,420	4.72%
Transfers Out & Other Uses	28,000	-	(28,000)	-100.00%
TOTAL	\$20,385,490	\$21,173,010	\$ 787,520	3.9%



**Fund Balance
at least 41.67%
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 2019 fund balance is projected at equal or greater than 41.67%, or five months, of the 2019 budgeted operating expenditures.

**Special
Revenue Fund
budget
includes com-
munications
activity**

The budget for the Special Revenue Funds will not change significantly in 2019, with the exception of a \$2M transfer from the Debt Service Fund to the EDA Fund for the purchase of land for redevelopment. Special revenue funds include Charitable Gambling, Recreation Programs, Police Services, Tree Restoration, 4th of July, Maplewood EDA, and the Communications Fund.

Budgeted Revenues for 2019 are similar to the prior year except for the following items. Charges for services for the Recreation Fund are reduced \$130,000 due to a one-time increase related to a grant agreement in the prior year. The significant variance is due to the projected debt for the land purchase.

Special Revenue Fund Revenues	2018	2019	\$ Change	% Change
Property Taxes	\$ 300,000	\$ 300,000	\$ -	0.00%
Assessments/Other Taxes	825,000	875,000	50,000	6.06%
Licenses and Permits	3,000	-	(3,000)	-100.00%
Charges for Services	450,000	330,000	(120,000)	-26.67%
Fines and Forfeits	18,000	18,000	-	0.00%
Interest Earnings	3,300	5,000	1,700	51.52%
Miscellaneous	67,000	122,000	55,000	82.09%
Transfers In & Other Sources	28,000	2,000,000	1,972,000	7042.86%
TOTAL	\$1,694,300	\$3,650,000	\$ 1,955,700	115.4%

Budgeted Expenditures for 2019 are 140.8%, or \$2,193,530, more than the prior year. This is primarily due to a budgeted capital outlay expenditure for the purchase of land by the EDA Fund. The EDA Fund will also have new expenditures for the North End Vision Study and the Business Retention and Expansion Program in 2019. Recreation expenditures will increase slightly due to operational costs of the new Wakefield Park facility. Public Safety expenditures are increasing due to operational costs related to the new East Metro Training Facility.

Special Revenue Fund Expenditures	2018	2019	\$ Change	% Change
General Government	\$ 825,800	\$ 706,330	\$ (119,470)	-14.47%
Environment & Econ Dev	33,110	127,560	94,450	285.26%
Parks & Recreation	688,650	773,200	84,550	12.28%
Public Safety	10,000	108,000	98,000	980.00%
Capital Outlay	-	2,000,000	2,000,000	N/A
Transfers Out & Other Uses	-	36,000	36,000	N/A
TOTAL	\$1,557,560	\$3,751,090	\$ 2,193,530	140.8%

**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.

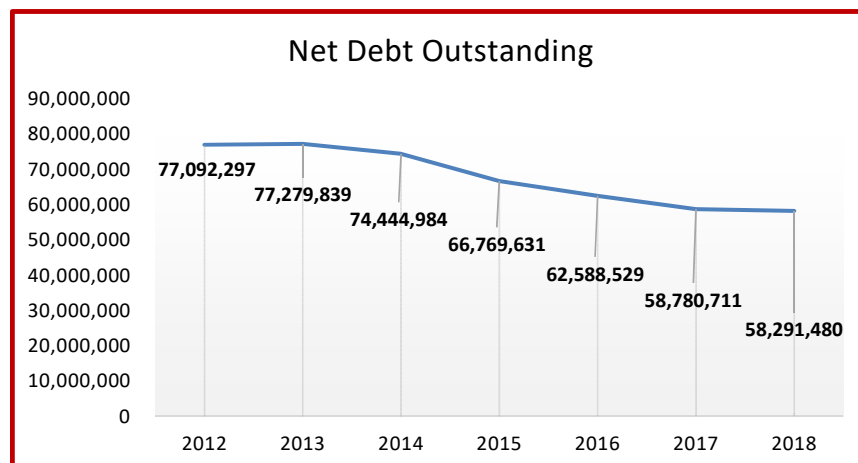
Budgeted Revenues for 2019 are 7.76% less than the prior year, primarily because less new debt will be issued in 2019. Major revenue sources are property taxes, special assessments, state aid, local government aid, investment earnings, and transfers from other funds. The property tax levy for the debt service funds is 1.05%, or \$51,620, more than the prior year. The City strives to maintain a level debt service schedule.

Debt Service Fund Revenues	2018	2019	\$ Change	% Change
Property Taxes	\$ 4,894,070	\$ 4,945,690	\$ 51,620	1.05%
Special Assessments	1,257,310	1,586,900	329,590	26.21%
Intergovernmental	777,630	752,470	(25,160)	-3.24%
Interest	34,940	42,230	7,290	20.86%
Transfers In	1,291,522	1,138,371	(153,151)	-11.86%
Issuance of Debt	8,261,868	6,769,990	(1,491,878)	-18.06%
TOTAL	\$ 16,517,340	\$ 15,235,651	\$ (1,281,689)	-7.76%

Budgeted Expenditures for 2019 are 26.09% less than the prior year, primarily due to less refunding activity. The City's last outstanding advance refunding bonds, in the amount of \$1,225,000, will reach the call date in February of 2019. In 2018, \$5,445,000 was refunded in advance with escrowed funds. This is the primary reason for the reduction of fund balance in the debt service funds.

Debt Service Fund Expenditures	2018	2019	\$ Change	% Change
Principal Retirement	\$ 12,956,283	\$ 8,530,210	\$ (4,426,073)	-34.16%
Interest	1,851,049	1,748,280	(102,769)	-5.55%
Paying Agent Fees	9,000	9,500	500	5.56%
Transfers Out	8,261,868	6,769,990	(1,491,878)	-18.06%
TOTAL	\$ 23,078,200	\$ 17,057,980	\$ (6,020,220)	-26.09%

The City continues to pursue opportunities to reduce debt. As shown below, outstanding debt is trending down due to careful management and diversification of funding sources for capital improvements.



**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 2019 budget document includes the 2019-2023 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 decrease in transfers in is due to a reduction in debt issuance transfers in 2018. The increase in local government aid is due to planned revenue recognition related to the English/TH#36 project.

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 \$12,001,000 in capital outlay spending, a decrease of 3.47%, or \$431,400 from the prior year. The City will complete the Ferndale/Ivy Area and Gladstone Phase III street improvement projects and begin a redevelopment project in the Gladstone Area with a \$2M land purchase.

Capital Project Fund Expenditures	2018	2019	\$ Change	% Change
Current Expenditures	\$ 196,550	\$ 481,280	\$ 284,730	144.86%
Debt Service Expenditures	454,000	553,000	99,000	21.81%
Capital Expenditures	12,432,400	12,001,000	(431,400)	-3.47%
Transfers Out	2,069,187	1,688,516	(380,671)	-18.40%
TOTAL	\$ 15,152,137	\$ 14,723,796	\$ (428,341)	-2.83%

**Enterprise
Fund budgets
reflect
elimination of
tax levy for
ambulance
fund**

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 budgeted revenues for 2019 produced by enterprise fund service charges are \$15,534,800, which is \$1,031,200 more than the prior year. This is primarily due to an increase of franchise taxes in the utility funds and an increase in user charges in the Ambulance Fund.

Enterprise Fund Revenues	2018	2019	\$ Change	% Change
Operating Revenues:				
User Charges	\$ 10,905,000	\$ 11,730,000	\$ 825,000	7.57%
Franchise Taxes	490,000	968,000	478,000	97.55%
Miscellaneous Revenue	25,000	18,500	(6,500)	-26.00%
Total Operating Revenues	11,420,000	12,716,500	1,296,500	11.35%
Nonoperating Revenues:				
Intergovernmental Grants	220,000	220,000	-	0.00%
Interest	54,000	100,000	46,000	85.19%
Property Taxes	500,000	200,000	(300,000)	-60.00%
Capital Contributions	2,309,600	2,298,300	(11,300)	-0.49%
Total Nonoperating Revenues	3,083,600	2,818,300	(265,300)	-8.60%
TOTAL	\$ 14,503,600	\$ 15,534,800	\$ 1,031,200	7.11%

The \$300,000 reduction in property tax revenue is the result of the Ambulance Fund no longer needing a tax subsidy.

The total budget for enterprise fund expenses for 2019 is \$15,300,825, or \$1,106,458 more than the prior year.

Enterprise Fund Expenditures	2018	2019	\$ Change	% Change
Operating Expenses:				
Ambulance	\$ 2,770,310	\$ 2,800,920	\$ 30,610	1.10%
Community Center	200,000	500,000	300,000	150.00%
Environmental Utility	1,968,530	1,932,890	(35,640)	-1.81%
Recycling	740,630	741,100	470	0.06%
Sewer	4,646,730	4,930,800	284,070	6.11%
Street Lights	235,700	364,780	129,080	54.76%
Total Operating Expenses	10,561,900	11,270,490	708,590	6.71%
Nonoperating Expenses:				
Transfers Out	3,632,467	4,030,335	397,868	10.95%
Total Nonoperating Expenses	3,632,467	4,030,335	397,868	10.95%
TOTAL	\$ 14,194,367	\$ 15,300,825	\$ 1,106,458	7.80%

The reason for the 150.0%, or \$300,000, increase in the Community Center Fund is because the City did not budget for depreciation last year. The Street Light Fund increased \$129,080, or 54.76%, due to projected utility contributions to CIP projects. Transfers out increased \$397,868, or 10.95%, due to the increased amount of franchise taxes being transferred to capital project funds.

**Enterprise
Fund Rates**

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

*Sewer rates
increase 5.0%*

A 5.0% increase in sewer rates is necessary to finance the 2019 budget for the Sanitary Sewer Fund. The largest expenditure in the Sewer Fund is the Metropolitan Council sewage treatment charges, which will increase by 8.79% in 2019. Sewage treatment charges will be approximately \$3,506,650 which is 71% of the operating expenses in the Sanitary Sewer Fund. The City's street reconstruction program impacts the Sanitary Sewer Fund. Sewer mains are often replaced as streets are rebuilt. The City will make \$5.7M in capital improvements to the sewer system over the next ten years.

*Environmental
charges
increase 3.8%*

A 3.8% 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 are significant; over \$12.9M in improvements are planned over the next ten years.

*Recycling
charges
increase 3.0%*

The budget includes a 3.0% increase in the recycling charge to offset the costs of recycling. The recycling charge was raised last year for the first time in many years and currently does not produce sufficient revenue to finance expenditures and maintain adequate reserves.

*Water
surcharges are
not increasing*

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 2019 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)	
	2018	2019	Amount	Percent
Sanitary Sewer*	\$ 66.00	\$ 69.30	\$ 3.30	5.0%
Environmental Charge	26.25	27.25	1.00	3.8%
Recycling Charge	10.29	10.60	0.31	3.0%
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	\$ 106.04	\$ 110.65	\$ 4.61	4.3%
TOTAL - North St. Paul	\$ 106.14	\$ 110.75	\$ 4.61	4.3%
*Rate per 1,000 gals	\$ 3.00	\$ 3.15	\$ 0.15	5.0%

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Maplewood

SECTION II

FINANCIAL STRUCTURE, POLICIES & PROCESSES



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Maplewood

CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 2018

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

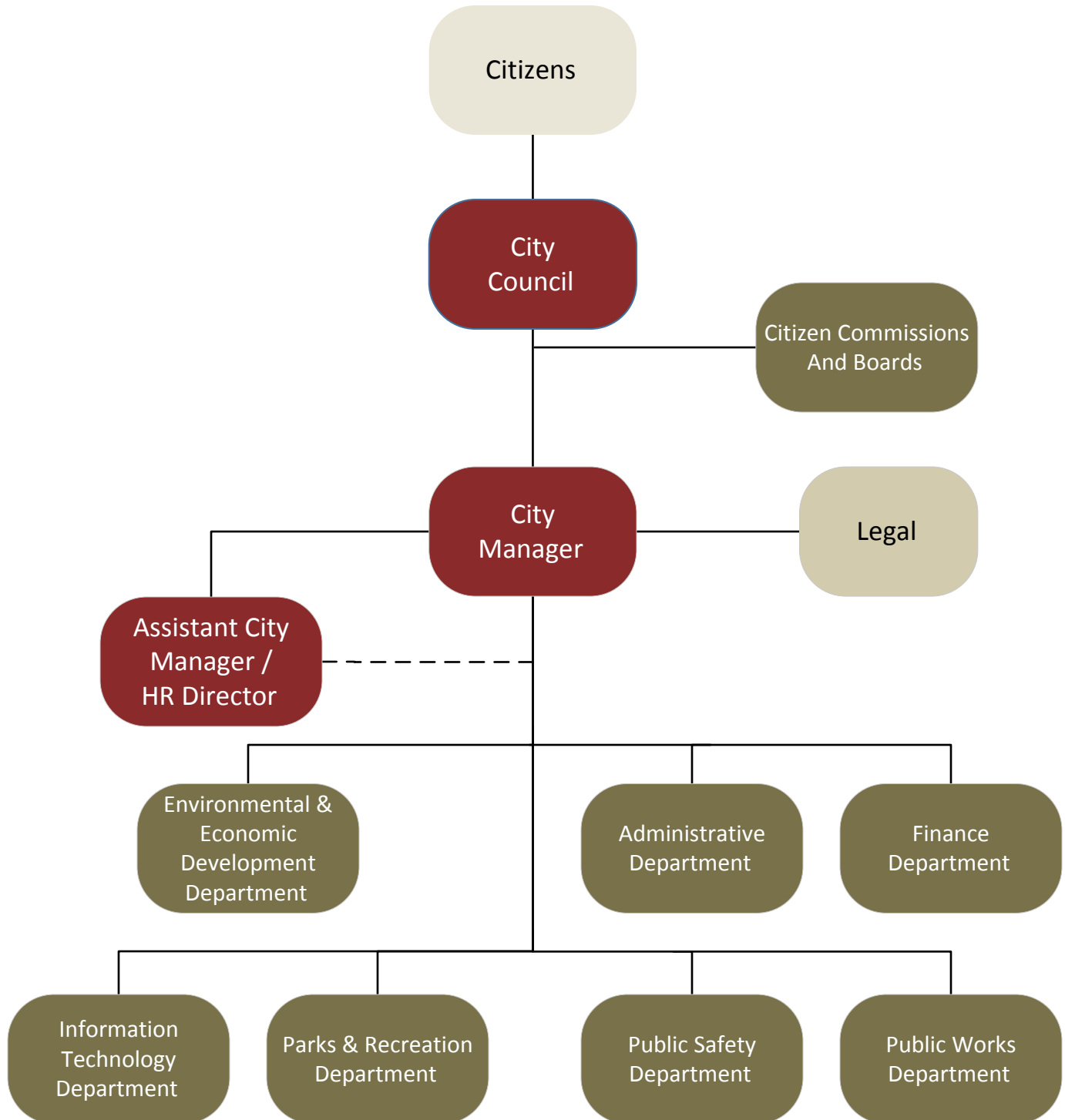
BRYAN SMITH, COUNCILMEMBER
Term Expires 1-01-2020

TOU XIONG, COUNCILMEMBER
Term Expires 1-01-2020

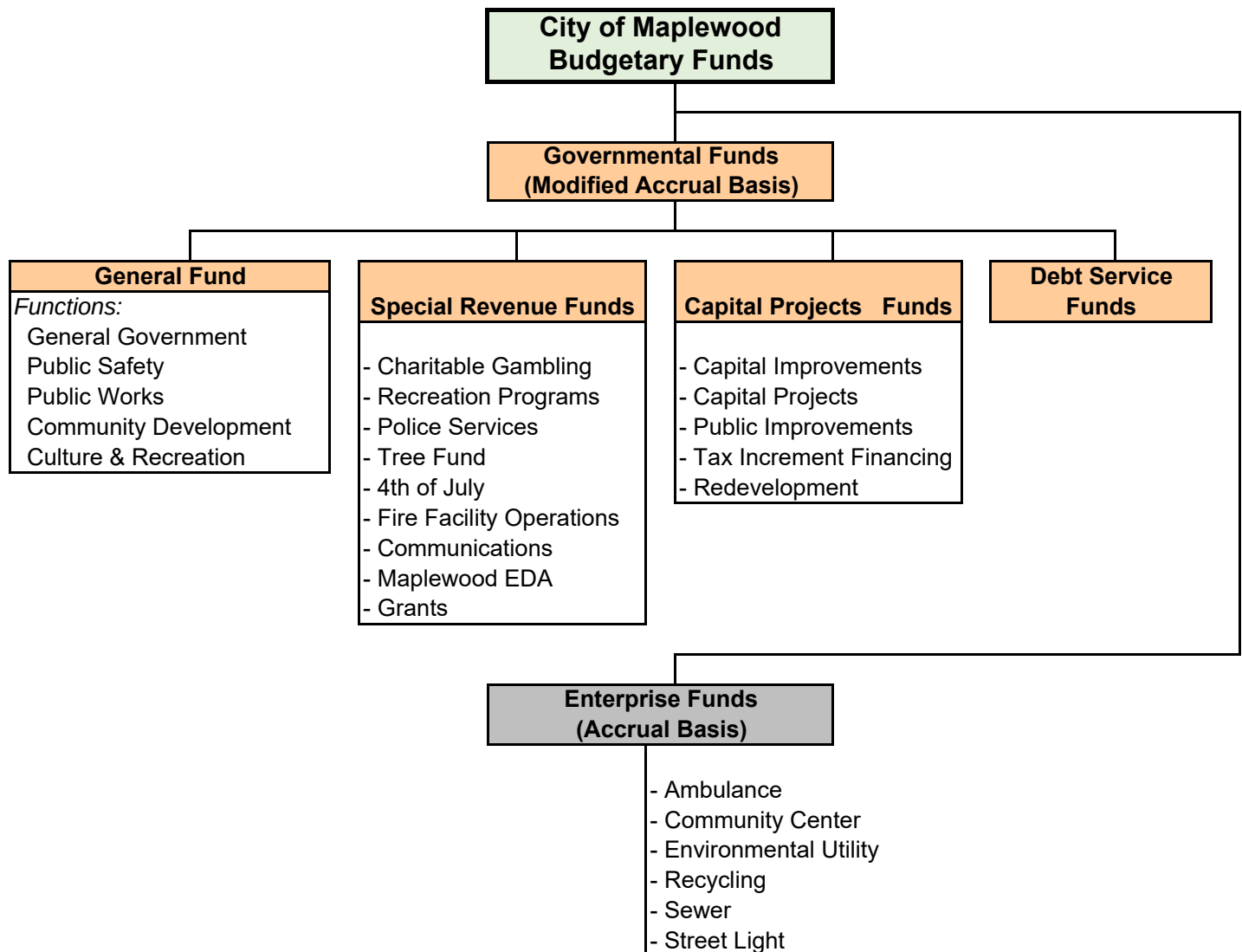
CITY MANAGERIAL STAFF

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Melinda Coleman	City Manager	February 6, 2015
Ron Batty	City Attorney	August 1, 2016
Mike Funk	Assistant City Manager/Human Resources Director	February 23, 2015
Michael Martin	Interim Director of Environment & Economic Development	October 24, 2018
Ellen Paulseth	Finance Director	May 2, 2016
Audra Robbins	Parks and Recreation Manager	March 1, 2017
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
4th of July	Minor	Citizens Services Director	Management
Fire Facility Operations	Minor	Director of Public Safety	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 1-3	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.

Fire Facility Operations Fund - accounts for revenues and expenditures related to the Joint Powers Fire Training Facility. Revenues are derived from rental charges to other agencies, including the Maplewood Fire Department.

July 4th Fund - accounts for expenditures related to the annual July 4th celebration.

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. Revenues are derived from confiscated property that is split between the city, county and state.

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

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 often levied for this fund.

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.

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.

Public Safety Training Facility Fund – established in 2010 to account for the capital costs of the East Metro Public Safety Training Facility.

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

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

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 1-3 – 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, and modified in 2017, for development at the old Maplewood Bowl site.

Trash Cart Fund – The City purchased its own trash carts in 2012 by issuing debt. This fund accounts for the receipt of cart fees collected from 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 for the purpose of financing 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.

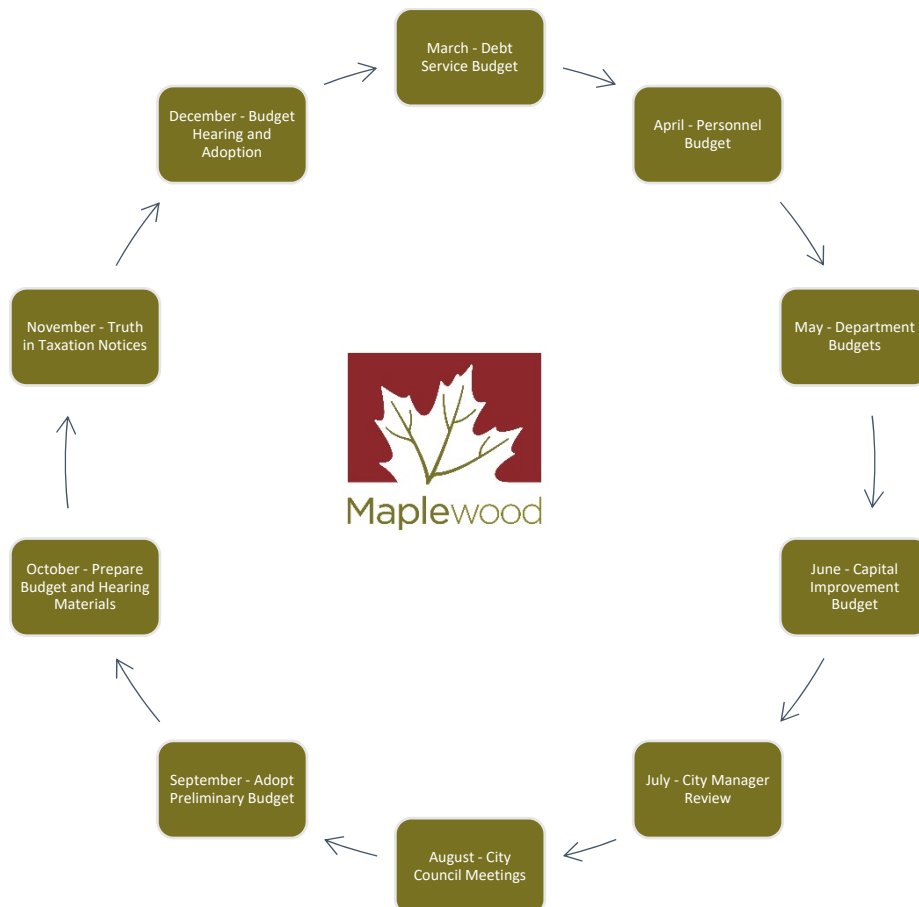
BUDGET ADOPTION

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



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Maplewood

City of Maplewood, Minnesota

Financial Management Policies



Maplewood

Adopted by the Maplewood City Council: December 10, 2018

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 one-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 benchmark 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 \$1,550 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	\$ 10,000
Intangible Assets	\$ 50,000
Capital Leases	\$ 10,000

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 \$50,000 Council approval is required prior to the purchase. However, Council approval is not required on purchases ***over \$50,000 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 \$50,000** (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 \$29,999 and a minimum of **two written quotations** should be obtained whenever possible on purchases of \$30,000 to \$49,999. 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 \$174,999, 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 \$175,000 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 \$50,000

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 \$29,999	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.
\$30,000 to \$49,999	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. 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 \$50,000 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.

PROCEDURES FOR PURCHASES FROM \$50,000 TO \$174,999

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 \$50,000 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 \$175,000 AND OVER

All merchandise, materials, or equipment purchases totaling \$175,000 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 and 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 judgment 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 with 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 \$200,000 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 \$199,999, 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, cashier's 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



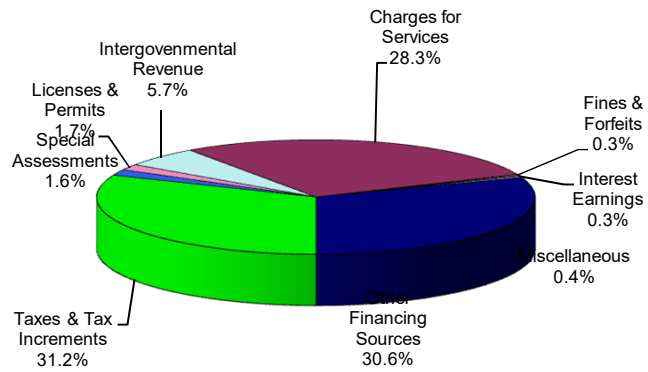
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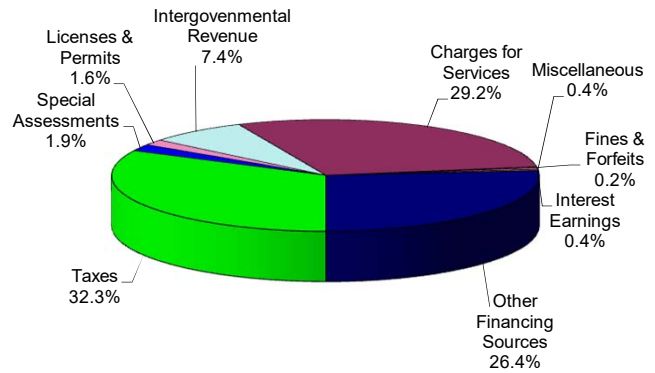
Maplewood

2018 AND 2019 TOTAL BUDGET - ALL BUDGETARY FUNDS

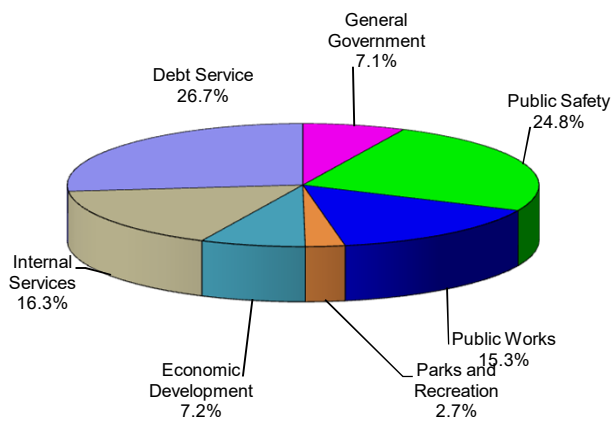
Summary of Financing Sources and Expenditures



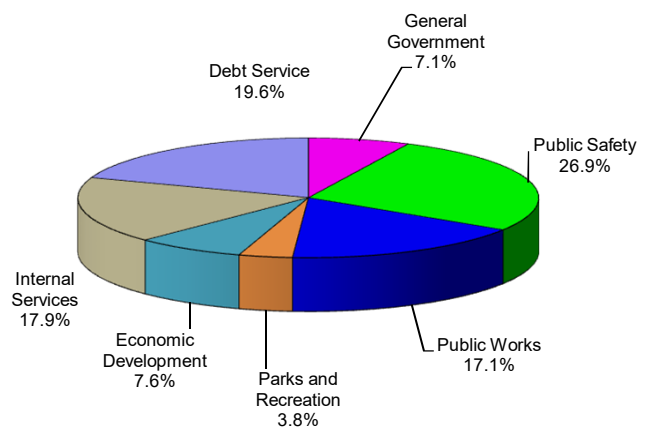
Financing Sources
2018 Budget - \$80.3 Million



Financing Sources
2019 Budget - \$81.7 Million



Expenditures By Category
2018 Budget - \$83.7 Million



Expenditures By Category
2019 Budget - \$81.9 Million



2019 Consolidated Budget Summary - All Budgetary Funds

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Taxes and Tax Increment	\$ 24,013,351	\$ 25,109,600	\$ 24,976,530	\$ 26,402,600	5.15%
Special Assessments	2,603,358	1,308,910	1,320,310	1,586,900	21.24%
Licenses & Permits	1,808,463	1,346,900	1,353,900	1,344,000	-0.22%
Intergovernmental	4,484,317	4,571,940	5,678,501	6,076,948	32.92%
Charges for Service	23,675,843	22,725,170	22,750,510	23,897,825	5.16%
Fines and Forfeits	210,218	210,000	205,000	198,000	-5.71%
Interest	249,659	224,040	340,090	324,230	44.72%
Miscellaneous Revenue	454,822	285,900	364,500	321,000	12.28%
Total Revenues	57,500,031	55,782,460	56,989,341	60,151,503	7.83%
Expenditures:					
Current					
Administration	3,009,283	2,634,230	2,465,800	2,463,860	-6.47%
Environment & Econ Dev	3,781,423	4,120,510	4,144,334	4,233,800	2.75%
Finance	783,656	1,213,570	1,200,000	1,300,990	7.20%
Fire	4,523,535	4,861,390	4,912,310	5,143,270	5.80%
Legislative	189,407	192,380	163,803	192,140	-0.12%
Police	8,853,763	9,324,840	9,381,000	9,756,850	4.63%
Parks & Recreation	1,808,977	1,552,160	1,806,000	2,080,990	34.07%
Public Works	8,455,553	8,774,420	8,681,280	9,464,970	7.87%
Internal Services	9,409,790	9,350,630	9,402,130	9,943,630	6.34%
Total Current Expenditures	40,815,387	42,024,130	42,156,657	44,580,500	6.08%
Debt Service					
TIF Developer Payments	115,276	106,000	189,658	205,000	93.40%
Principal Retirement	10,261,702	12,956,283	12,956,283	8,530,210	-34.16%
Interest and Fiscal Charges	2,248,924	2,208,049	2,036,485	2,108,780	-4.50%
Total Debt Service	12,625,902	15,270,332	15,182,426	10,843,990	-28.99%
Capital Outlay					
Administration	102,098	-	-	-	0.00%
Economic Development	416,851	-	25,000	2,000,000	N/A
Fire	232,484	97,400	40,000	34,000	-65.09%
Parks and Recreation	1,114,680	2,160,000	2,160,000	600,000	-72.22%
Police	168,452	220,000	190,000	185,000	-15.91%
Public Works	2,396,012	9,955,000	10,835,000	11,182,000	12.33%
Total Capital Outlay	4,430,577	12,432,400	13,250,000	14,001,000	12.62%
Total Expenditures	57,871,866	69,726,862	70,589,083	69,425,490	-0.43%
Excess of Revenues Over (Under) Expenditures	(371,835)	(13,944,402)	(13,599,742)	(9,273,987)	-33.49%
Other Financing Sources (Uses)					
Transfers In	8,736,060	13,991,522	13,267,718	12,524,841	-10.48%
Transfers Out	(8,728,790)	(13,991,522)	(13,072,866)	(12,524,841)	-10.48%
Issuance of Debt	3,850,000	8,261,868	8,261,868	6,769,990	-18.06%
Issuance of Refunding Debt	3,145,000	-	-	-	0.00%
Premium on Debt	298,464	-	-	-	0.00%
Issuance of Capital Leases	615,000	-	-	-	0.00%
Capital Contributions	81,363	2,309,600	2,309,600	2,298,300	0.00%
Sale of Capital Assets	(1,377)	20,000	150,270	-	-100.00%
Total Other Financing Sources (Uses)	7,995,720	10,591,468	10,916,590	9,068,290	-14.38%
Change in Fund Balance/Net Position	7,623,885	(3,352,934)	(2,683,152)	(205,697)	

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 2019 budget include the following:

REVENUES AND OTHER FINANCING SOURCES:

Total revenues and other financing sources for all funds will increase \$1,379,184, or 1.72%, in 2019. A description of the budgeted changes in each revenue category is given below. The most significant changes are described in the taxes, intergovernmental revenue, and other financing sources categories.

Taxes and Tax Increment will increase \$1,293,000, or 5.15%, from the prior year. This is primarily due to the 3.0%, or \$644,000, increase in the property tax levy. The remaining increase is due to a projected increase in electric and gas franchise taxes.

Special Assessments will increase \$277,990, or 21.24%, due to the new street projects completed in 2018. Special assessments are often prepaid in full, but prepayments can be difficult to predict, so the budget reflects an estimate of payments. Assessment rolls for new street projects were calculated in 2018 for first collection in 2019.

Licenses and Permits will decrease \$2,900, or 0.22%, in 2019, due to the trend in building permits issued by the City. This category of revenues has been trending slightly downward in the past year.

Intergovernmental Revenue will increase \$1,505,008, or 32.92%, in 2019 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 \$821,968 that reduces an advance in street aid is being recognized in 2019.

Charges for Services will increase \$1,172,655, or 5.16%, in 2019. This is primarily due to rate increases in the utility funds. The ambulance fund is experiencing an increase in collections due to more aggressive collection practices and increased federal and state reimbursements. The sewer, environmental and recycling rates were all increased for 2019.

Fines and Forfeits revenue has been trending down over the past several years and is projected to decrease by \$12,000, or 5.71%, in 2019.

Interest Earnings will increase an estimated \$100,190, or 44.72%, in 2019 due to increased rates and more active investment strategies. Interest earnings will be impacted by changes in the market value of the investments, which can be difficult to predict.

Miscellaneous Revenue will increase \$35,100, or 12.28%, in 2019. This is primarily due to projected contributions from other agencies for the shared use of the East Metro Fire Training Facility. Rental revenue from the entities is due to the City of Maplewood, according to the terms of the agreement, but was not budgeted for last year.

Other Financing Sources revenue is projected to decrease \$2,989,589, or 12.16%, primarily due to less debt being issued in 2019.

EXPENDITURES AND OTHER FINANCING USES:

Total expenditures and other financing uses for all funds will decrease \$1,768,053, or 2.11%, in 2019. This is primarily due to a reduction in debt service payments from advance refunding escrows. 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.

General Government expenditures will decrease \$83,190, or 2.06%, primarily due to a reduction in expenditures in the communications division.

Public Safety expenditures will increase \$713,890, or 5.03%, in 2019. This is primarily due to inflation and the addition of two new police officers to the force. The City also added 9 full-time firefighter/paramedics in mid-2018. These positions were not in the prior year budget. The expenditures for the new positions were partially offset by the elimination of the paid-on-call volunteer firefighters.

Public Works expenditures will increase \$690,550, or 7.87%, mostly due to inflationary increases, including significant increases in the prices of commodities such as fuel and road salt. The remainder of the increase is due to the reallocation of specific public works wages from the Environment and Economic Development Department to the St. Paul Water Fund.

Environment and Economic Development expenditures will increase \$113,290, or 2.75% in 2019. This is primarily due to inflationary increases and an increase in professional fees for the North End Study and the Business Retention and Expansion Program.

Parks and Recreation expenditures will increase \$528,830, or 34.07%, in 2019. This is primarily due to the budgeting of \$300,000 depreciation for the Maplewood Community Center that was

not included in the prior year budget. The remainder of the increase is due to inflationary increases and increased operating expenditures related to the Wakefield Park facility.

Internal Services expenditures are increasing \$593,000, or 6.34%, mostly due to inflationary increases and increased depreciation expense. The IT fund increased because of the need to purchase additional infrastructure and financial software. These budgets are established for management purposes only.

Debt Service budgeted expenditures will decrease \$4,426,342, or 28.99%, in 2019, primarily due to the defeasance of advance refunding bonds in the prior year. The City will defease principal in the amount of \$1,225,000 from its last advance refunding bond in February of 2019.

Capital Outlay expenditures will increase \$1,568,600, or 12.62%, in 2019. This is primarily due to the planned purchase of land in the amount of \$2,000,000 for the Gladstone Redevelopment Project.

Other Financing Uses include transfers out and is scheduled to decrease \$1,466,681. This is due primarily to a reduction in debt issuance, resulting in approximately \$1.5M less in bond proceeds being transferred from the debt service funds.

TOTAL GOVERNMENTAL FUNDS



	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 19,711,663	\$ 20,965,600	\$ 20,814,130	\$ 21,909,600	4.50%
Tax Increments	1,598,300	1,760,000	1,797,000	1,838,000	4.43%
Other Taxes	1,412,757	1,394,000	1,365,400	1,487,000	6.67%
Special Assessments	2,603,358	1,308,910	1,320,310	1,586,900	21.24%
Licenses & Permits	1,808,463	1,346,900	1,353,900	1,344,000	-0.22%
Intergovernmental	4,213,838	4,319,530	5,426,091	5,824,538	34.84%
Charges for Service	2,963,286	2,440,260	2,090,600	2,245,300	-7.99%
Fines and Forfeits	210,218	210,000	205,000	198,000	-5.71%
Interest	195,037	139,840	228,190	191,230	36.75%
Miscellaneous Revenue	373,966	165,900	243,000	207,500	25.08%
Total Revenues	35,090,886	34,050,940	34,843,621	36,832,068	8.17%
Expenditures:					
Current					
Administration	3,009,283	2,634,230	2,465,800	2,463,860	-6.47%
Environment & Econ Dev	1,337,244	1,411,350	1,435,174	1,559,810	10.52%
Finance	783,656	1,213,570	1,200,000	1,300,990	7.20%
Fire	2,063,691	2,091,080	2,142,000	2,345,350	12.16%
Legislative	189,407	192,380	163,803	192,140	-0.12%
Police	8,853,763	9,324,840	9,381,000	9,756,850	4.63%
Parks & Recreation	1,615,420	1,352,160	1,306,000	1,580,990	16.92%
Public Works	3,749,744	3,891,990	3,821,550	4,169,390	7.13%
Total Current Expenditures	21,602,208	22,111,600	21,915,327	23,369,380	5.69%
Debt Service					
TIF Developer Payments	115,276	106,000	189,658	205,000	93.40%
Principal Retirement	10,261,702	12,956,283	12,956,283	8,530,210	-34.16%
Interest and Other Charges	2,248,924	2,208,049	2,036,485	2,105,780	-4.63%
Total Debt Service	12,625,902	15,270,332	15,182,426	10,840,990	-29.01%
Capital Outlay					
Administration	102,098	-	-	-	0.00%
Economic Development	416,851	-	25,000	2,000,000	0.00%
Fire	232,484	97,400	40,000	34,000	-65.09%
Parks and Recreation	1,114,680	2,160,000	2,160,000	600,000	-72.22%
Police	168,452	220,000	190,000	185,000	-15.91%
Public Works	2,396,012	9,955,000	10,835,000	11,182,000	12.33%
Total Capital Outlay	4,430,577	12,432,400	13,250,000	14,001,000	12.62%
Total Expenditures	38,658,687	49,814,332	50,347,753	48,211,370	-3.22%
Excess of Revenues Over (Under) Expenditures	(3,567,801)	(15,763,392)	(15,504,132)	(11,379,302)	-27.81%
Other Financing Sources (Uses)					
Transfers In	6,936,790	13,991,522	13,267,718	12,524,841	-10.48%
Transfers Out	(6,394,489)	(10,359,055)	(9,440,399)	(8,494,506)	-18.00%
Capital Lease Proceeds	615,000	-	-	-	0.00%
Issuance of Debt	3,850,000	8,261,868	8,261,868	6,769,990	-18.06%
Issuance of Refunding Debt	3,145,000	-	-	-	0.00%
Premium on Debt	298,464	-	-	-	0.00%
Sale of Capital Assets	121,869	20,000	144,270	-	-100.00%
Total Other Financing Sources (Uses)	8,572,634	11,914,335	12,233,457	10,800,325	-9.35%
Net Change in Fund Balance	5,004,833	(3,849,057)	(3,270,675)	(578,977)	
Fund Balances:					
Beginning of Year	24,376,319	29,381,152	29,381,152	26,110,477	
End of Year	\$ 29,381,152	\$ 25,532,095	\$ 26,110,477	\$ 25,531,499	



City of Maplewood

2019 General Fund Budget Summary

General Fund

Date of Adoption: December 10, 2018

General Fund (101)

	Actual 2017	Original Budget 2018	Estimated 2018	Adopted Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 14,272,208	\$ 15,351,530	\$ 15,200,000	\$ 16,138,910	5.13%
Other Taxes	17,637	82,000	80,000	-	-100.00%
Special Assessments	4,271	1,600	3,000	-	-100.00%
Licenses & Permits	1,792,168	1,333,900	1,333,900	1,332,000	-0.14%
Intergovernmental	963,403	943,900	1,703,000	1,057,930	12.08%
Charges for Service	1,307,400	1,078,660	1,079,000	1,170,300	8.50%
Fines & Forfeits	189,861	192,000	190,000	180,000	-6.25%
Interest	33,686	45,000	72,000	50,000	11.11%
Miscellaneous Revenue	192,518	96,900	100,000	83,500	-13.83%
Total Revenues	18,773,152	19,125,490	19,760,900	20,012,640	4.64%
Expenditures:					
Current					
Administration	2,284,515	1,882,430	1,714,000	1,777,530	-5.57%
Environment & Econ Dev	1,272,504	1,342,790	1,343,000	1,394,050	3.82%
Finance	647,189	1,213,570	1,200,000	1,300,990	7.20%
Fire	2,009,977	2,089,080	2,100,000	2,247,350	7.58%
Legislative	162,932	162,380	152,000	162,140	-0.15%
Parks & Recreation	478,550	469,510	519,000	557,790	18.80%
Police	8,790,265	9,314,840	9,350,000	9,666,850	3.78%
Public Works	3,719,605	3,882,890	3,810,000	4,066,310	4.72%
Total Current Expenditures	19,365,537	20,357,490	20,188,000	21,173,010	4.01%
Capital Outlay					
Parks and Recreation	957	-	-	-	0.00%
Public Works	1,978	-	-	-	0.00%
Total Capital Outlay	2,935	-	-	-	0.00%
Total Expenditures	19,368,472	20,357,490	20,188,000	21,173,010	4.01%
Excess of Revenues Over (Under) Expenditures	(595,320)	(1,232,000)	(427,100)	(1,160,370)	-5.81%
Other Financing Sources (Uses)					
Transfers In	1,453,664	1,340,000	593,000	1,360,370	1.52%
Transfers Out	(35,469)	(28,000)	-	-	-100.00%
Sale of General Fixed Assets	22,601	20,000	25,000	-	-100.00%
Total Other Financing Sources (Uses)	1,440,796	1,332,000	618,000	1,360,370	2.13%
Net Change in Fund Balance	845,476	100,000	190,900	200,000	
Fund Balances:					
Beginning of Year	7,604,070	8,449,546	8,449,546	8,640,446	
End of Year	\$ 8,449,546	\$ 8,549,546	\$ 8,640,446	\$ 8,840,446	



City of Maplewood

2019 Budget Summary

Total Special Revenue Funds

Date of Adoption: December 10, 2018

Special Revenue Funds

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 290,359	\$ 300,000	\$ 300,000	\$ 300,000	0.00%
Other Taxes	937,575	825,000	825,000	875,000	6.06%
Licenses & Permits	3,000	3,000	-	-	-100.00%
Intergovernmental	215,937	-	292,461	-	0.00%
Charges for Service	316,676	450,000	305,000	330,000	-26.67%
Fines & Forfeits	20,357	18,000	15,000	18,000	0.00%
Interest	3,449	3,300	4,500	5,000	51.52%
Miscellaneous Revenue	151,768	67,000	121,000	122,000	82.09%
Total Revenues	1,939,121	1,666,300	1,862,961	1,650,000	-0.98%
Expenditures:					
Current					
Administration	622,989	751,800	751,800	676,330	-10.04%
Environment & Econ Dev	40,085	33,110	40,000	127,560	285.26%
Fire	51,927	-	40,000	98,000	N/A
Legislative	26,475	30,000	11,803	30,000	0.00%
Parks & Recreation	939,442	732,650	687,000	773,200	5.53%
Police	212	10,000	31,000	10,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,681,130	1,557,560	1,561,603	1,715,090	10.11%
Capital Outlay					
Administration	58,651	-	-	-	0.00%
Police	36,746	-	-	-	0.00%
Parks and Recreation	3,600	-	-	-	0.00%
Economic Development	249,397	-	25,000	2,000,000	0.00%
Total Capital Outlay	348,394	-	25,000	2,000,000	0.00%
Total Expenditures	2,029,524	1,557,560	1,586,603	3,715,090	138.52%
Excess of Revenues Over (Under) Expenditures	(90,403)	108,740	276,358	(2,065,090)	-1999.11%
Other Financing Sources (Uses)					
Transfers In	64,384	28,000	-	2,000,000	7042.86%
Transfers Out	(170,146)	-	-	(36,000)	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(105,762)	28,000	-	1,964,000	6914.29%
Net Change in Fund Balance	(196,165)	136,740	276,358	(101,090)	
Fund Balances:					
Beginning of Year	712,676	516,511	516,511	792,869	
End of Year	\$ 516,511	\$ 653,251	\$ 792,869	\$ 691,779	



City of Maplewood

2019 Special Revenue Budget Summary

Charitable Gambling Fund

Responsible Department: Legislative

Charitable Gambling Fund (205)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Gambling Taxes	\$ 34,636	\$ 25,000	\$ 25,000	\$ 25,000	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	34,636	25,000	25,000	25,000	0.00%
Expenditures:					
Current					
Legislative	26,475	30,000	11,803	30,000	0.00%
Total Current Expenditures	26,475	30,000	11,803	30,000	0.00%
Capital Outlay					
Parks & Recreation	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	26,475	30,000	11,803	30,000	0.00%
Excess of Revenues Over (Under) Expenditures	8,161	(5,000)	13,197	(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	8,161	(5,000)	13,197	(5,000)	
Fund Balances:					
Beginning of Year	12,789	20,950	20,950	34,147	
End of Year	\$ 20,950	\$ 15,950	\$ 34,147	\$ 29,147	



City of Maplewood

2019 Special Revenue Budget Summary

Recreation Programs

Responsible Department: Parks & Recreation

Recreation Programs (206)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 202,377	\$ 200,000	\$ 200,000	\$ 200,000	0.00%
Intergovernmental	44,944	-	-	-	0.00%
Charges for Service	303,173	450,000	305,000	320,000	-28.89%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	43,491	53,000	48,000	48,000	-9.43%
Total Revenues	593,985	703,000	553,000	568,000	-19.20%
Expenditures:					
Current					
Parks & Recreation	753,027	683,650	685,000	763,200	11.64%
Total Current Expenditures	753,027	683,650	685,000	763,200	11.64%
Capital Outlay					
Parks & Recreation	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	753,027	683,650	685,000	763,200	11.64%
Excess of Revenues Over (Under) Expenditures	(159,042)	19,350	(132,000)	(195,200)	-1108.79%
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	(159,042)	19,350	(132,000)	(195,200)	
Fund Balances:					
Beginning of Year	4,488	(154,554)	(154,554)	(286,554)	
End of Year	\$ (154,554)	\$ (135,204)	\$ (286,554)	\$ (481,754)	



City of Maplewood

2019 Special Revenue Budget Summary

Police Services Fund

Responsible Department: Police

Police Services (208)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Fines & Forfeits	20,357	18,000	15,000	18,000	0.00%
Interest	230	500	500	500	0.00%
Miscellaneous Revenue	-	-	1,000	-	0.00%
Total Revenues	20,587	18,500	16,500	18,500	0.00%
Expenditures:					
Current					
Police	-	10,000	31,000	10,000	0.00%
Finance	-	-	-	-	0.00%
Total Current Expenditures	-	10,000	31,000	10,000	0.00%
Capital Outlay					
Police	13,949	-	-	-	0.00%
Total Capital Outlay	13,949	-	-	-	0.00%
Total Expenditures	13,949	10,000	31,000	10,000	0.00%
Excess of Revenues Over (Under) Expenditures	6,638	8,500	(14,500)	8,500	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	6,638	8,500	(14,500)	8,500	
Fund Balances:					
Beginning of Year	35,955	42,593	42,593	28,093	
End of Year	\$ 42,593	\$ 51,093	\$ 28,093	\$ 36,593	



City of Maplewood

2019 Special Revenue Budget Summary

Fire Training Facility Fund

Responsible Department: Fire

Fire Training Facility Fund (211)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	14	-	800	1,000	N/A
Miscellaneous Revenue	69,014	-	67,000	67,000	N/A
Total Revenues	69,028	-	67,800	68,000	N/A
Expenditures:					
Current					
Fire	51,927	-	40,000	98,000	N/A
Finance	-	-	-	-	0.00%
Total Current Expenditures	51,927	-	40,000	98,000	N/A
Capital Outlay					
Fire	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	51,927	-	40,000	98,000	N/A
Excess of Revenues Over (Under) Expenditures	17,101	-	27,800	(30,000)	N/A
Other Financing Sources (Uses)					
Transfers In	41,463	-	-	-	0.00%
Transfers Out	-	-	-	(36,000)	N/A
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	41,463	-	-	(36,000)	0.00%
Net Change in Fund Balance	58,564	-	27,800	(66,000)	
Fund Balances:					
Beginning of Year	-	58,564	58,564	86,364	
End of Year	\$ 58,564	\$ 58,564	\$ 86,364	\$ 20,364	



City of Maplewood

2019 Special Revenue Budget Summary

Tree Preservation Fund

Responsible Department: Public Works

Tree Preservation Fund (219)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Intergovernmental	-	-	-	-	0.00%
Interest	293	300	700	500	66.67%
Miscellaneous Revenue	29,492	5,000	5,000	5,000	0.00%
Total Revenues	29,785	5,300	5,700	5,500	3.77%
Expenditures:					
Current					
Parks & Recreation	1,559	5,000	2,000	10,000	100.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,559	5,000	2,000	10,000	100.00%
Capital Outlay					
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	1,559	5,000	2,000	10,000	100.00%
Excess of Revenues Over (Under) Expenditures	28,226	300	3,700	(4,500)	N/A
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(9,600)	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(9,600)	-	-	-	0.00%
Net Change in Fund Balance	18,626	300	3,700	(4,500)	
Fund Balances:					
Beginning of Year	34,565	53,191	53,191	56,891	
End of Year	\$ 53,191	\$ 53,491	\$ 56,891	\$ 52,391	



City of Maplewood

2019 Special Revenue Budget Summary

July 4th Celebration Fund

Responsible Department: Parks & Recreation

July 4th Celebration (220)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Licenses & Permits	3,000	3,000	-	-	-100.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	4,632	9,000	-	-	-100.00%
Total Revenues	7,632	12,000	-	-	-100.00%
Expenditures:					
Current					
Community Celebration	25,479	44,000	-	-	-100.00%
Total Current Expenditures	25,479	44,000	-	-	-100.00%
Capital Outlay					
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	25,479	44,000	-	-	-100.00%
Excess of Revenues Over (Under) Expenditures	(17,847)	(32,000)	-	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	22,921	28,000	-	-	-100.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	22,921	28,000	-	-	-100.00%
Net Change in Fund Balance	5,074	(4,000)	-	-	
Fund Balances:					
Beginning of Year	(5,074)	-	-	-	
End of Year	\$ -	\$ (4,000)	\$ -	\$ -	



City of Maplewood

2019 Special Revenue Budget Summary

Communications Fund

Responsible Department: Administration

Communications Fund (222)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Franchise Taxes	902,939	800,000	800,000	850,000	6.25%
Charges for Services	13,503	-	-	10,000	N/A
Interest	2,912	2,500	2,500	3,000	20.00%
Miscellaneous Revenue	2,500	-	-	2,000	N/A
Total Revenues	921,854	802,500	802,500	865,000	7.79%
Expenditures:					
Current					
Communications	622,989	751,800	751,800	676,330	-10.04%
Total Current Expenditures	622,989	751,800	751,800	676,330	-10.04%
Capital Outlay					
Communications	58,651	-	-	-	0.00%
Total Capital Outlay	58,651	-	-	-	0.00%
Total Expenditures	681,640	751,800	751,800	676,330	-10.04%
Excess of Revenues Over (Under) Expenditures	240,214	50,700	50,700	188,670	272.13%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(158,000)	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(158,000)	-	-	-	0.00%
Net Change in Fund Balance	82,214	50,700	50,700	188,670	
Fund Balances:					
Beginning of Year	411,932	494,146	494,146	544,846	
End of Year	\$ 494,146	\$ 544,846	\$ 544,846	\$ 733,516	



City of Maplewood

2019 Special Revenue Budget Summary

Maplewood Area EDA Fund

Responsible Department: EEDD

Maplewood Area EDA (280)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 87,982	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	2,639	-	-	-	0.00%
Total Revenues	90,621	100,000	100,000	100,000	0.00%
Expenditures:					
Current					
Economic Development	40,085	33,110	40,000	127,560	285.26%
Total Current Expenditures	40,085	33,110	40,000	127,560	285.26%
Capital Outlay					
Land	168,321	-	-	2,000,000	N/A
Total Capital Outlay	168,321	-	-	2,000,000	N/A
Total Expenditures	208,406	33,110	40,000	2,127,560	6325.73%
Excess of Revenues Over (Under) Expenditures	(117,785)	66,890	60,000	(2,027,560)	-3131.19%
Other Financing Sources (Uses)					
Transfers In	-	-	-	2,000,000	N/A
Transfers Out	(2,546)	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(2,546)	-	-	2,000,000	0.00%
Net Change in Fund Balance	(120,331)	66,890	60,000	(27,560)	
Fund Balances:					
Beginning of Year	389,413	269,082	269,082	329,082	
End of Year	\$ 269,082	\$ 335,972	\$ 329,082	\$ 301,522	



City of Maplewood

2019 Special Revenue Budget Summary

State and Federal Grants Fund

Responsible Department: Finance

State and Federal Grants (298-299)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Intergovernmental	\$ 170,993	\$ -	\$ 292,461	\$ -	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	170,993	-	292,461	-	0.00%
Expenditures:					
Current					
Economic Development	-	-	-	-	0.00%
Parks and Recreation	159,377	-	-	-	0.00%
Police	212	-	-	-	0.00%
Total Current Expenditures	159,589	-	-	-	0.00%
Capital Outlay					
Economic Development	81,076	-	25,000	-	0.00%
Parks and Recreation	3,600	-	-	-	0.00%
Police	22,797	-	-	-	0.00%
Total Capital Outlay	107,473	-	25,000	-	0.00%
Total Expenditures	267,062	-	25,000	-	0.00%
Excess of Revenues Over (Under) Expenditures	(96,069)	-	267,461	-	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	(96,069)	-	267,461	-	
Fund Balances:					
Beginning of Year	(171,392)	(267,461)	(267,461)	-	
End of Year	\$ (267,461)	\$ (267,461)	\$ -	\$ -	



City of Maplewood

2019 Debt Service Budget Summary

Debt Service Fund

Responsible Department: Finance
Date of Adoption: December 10, 2018

Debt Service (300's)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 4,819,325	\$ 4,894,070	\$ 4,894,070	\$ 4,945,690	1.05%
Special Assessments	2,569,944	1,257,310	1,257,310	1,586,900	26.21%
Intergovernmental	1,224,460	777,630	777,630	752,740	-3.20%
Interest	107,711	34,940	34,940	42,230	20.86%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	8,721,440	6,963,950	6,963,950	7,327,560	5.22%
Expenditures:					
Current					
Fiscal Fees	136,467	-	-	-	0.00%
Total Current Expenditures	136,467	-	-	-	0.00%
Debt Service:					
Principal Retirement	10,261,702	12,956,283	12,956,283	8,530,210	-34.16%
Interest	2,048,548	1,851,049	1,851,049	1,748,280	-5.55%
Paying Agent and Fiscal Fees	12,475	9,000	9,000	9,500	5.56%
Total Debt Service Expenditures	12,322,725	14,816,332	14,816,332	10,287,990	-30.56%
Total Expenditures	12,459,192	14,816,332	14,816,332	10,287,990	-30.56%
Excess of Revenues Over (Under) Expenditures	(3,737,752)	(7,852,382)	(7,852,382)	(2,960,430)	-62.30%
Other Financing Sources (Uses)					
Transfers In	1,008,450	1,291,522	1,291,522	1,138,371	-11.86%
Transfers Out	(4,205,343)	(8,261,868)	(8,261,868)	(6,769,990)	-18.06%
Capital Lease Proceeds	615,000	-	-	-	0.00%
Issuance of Debt	3,850,000	8,261,868	8,261,868	6,769,990	-18.06%
Issuance of Refunding Debt	3,145,000	-	-	-	0.00%
Premium on Debt Issued	298,464	-	-	-	0.00%
Total Other Financing Sources (Uses)	4,711,571	1,291,522	1,291,522	1,138,371	-11.86%
Net Change in Fund Balance	973,819	(6,560,860)	(6,560,860)	(1,822,059)	
Fund Balances:					
Beginning of Year	14,100,127	15,073,946	15,073,946	8,513,086	
End of Year	\$ 15,073,946	\$ 8,513,086	\$ 8,513,086	\$ 6,691,027	



2019 Budget Summary Total Capital Projects Funds

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 329,771	\$ 420,000	\$ 420,060	\$ 525,000	25.00%
Tax Increments	1,598,300	1,760,000	1,797,000	1,838,000	4.43%
Other Taxes	457,545	487,000	460,400	612,000	25.67%
Special Assessments	29,143	50,000	60,000	-	-100.00%
Licenses & Permits	13,295	10,000	20,000	12,000	20.00%
Intergovernmental	1,810,038	2,598,000	2,653,000	4,013,868	54.50%
Charges for Service	1,339,210	911,600	706,600	745,000	-18.28%
Interest	50,191	56,600	116,750	94,000	66.08%
Miscellaneous Revenue	29,680	2,000	22,000	2,000	0.00%
Total Revenues	5,657,173	6,295,200	6,255,810	7,841,868	24.57%
Expenditures:					
Current					
Environment & Econ Dev	24,655	35,450	52,174	38,200	7.76%
Administration	101,779	-	-	10,000	N/A
Finance	-	-	-	-	0.00%
Fire	1,787	2,000	2,000	-	-100.00%
Police	63,286	-	-	80,000	N/A
Parks & Recreation	197,428	150,000	100,000	250,000	66.67%
Public Works	30,139	9,100	11,550	103,080	1032.75%
Total Current Expenditures	419,074	196,550	165,724	481,280	144.86%
Debt Service					
TIF Developer Payments	115,276	106,000	189,658	205,000	93.40%
Interest and Other Charges	187,901	348,000	176,436	348,000	0.00%
Total Debt Service	303,177	454,000	366,094	553,000	21.81%
Capital Outlay					
Administration	43,447	-	-	-	0.00%
Economic Development	167,454	-	-	-	0.00%
Fire	231,527	97,400	40,000	34,000	-65.09%
Parks and Recreation	1,111,080	2,160,000	2,160,000	600,000	-72.22%
Police	131,706	220,000	190,000	185,000	-15.91%
Public Works	2,394,034	9,955,000	10,835,000	11,182,000	12.33%
Total Capital Outlay	4,079,248	12,432,400	13,225,000	12,001,000	-3.47%
Total Expenditures	4,801,499	13,082,950	13,756,818	13,035,280	-0.36%
Excess of Revenues Over (Under) Expenditures	855,674	(6,787,750)	(7,501,008)	(5,193,412)	-23.49%
Other Financing Sources (Uses)					
Transfers In	4,410,292	11,332,000	11,383,196	8,026,100	-29.17%
Transfers Out	(1,983,531)	(2,069,187)	(1,178,531)	(1,688,516)	-18.40%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	99,268	-	119,270	-	0.00%
Total Other Financing Sources (Uses)	2,526,029	9,262,813	10,323,935	6,337,584	-31.58%
Net Change in Fund Balance	3,381,703	2,475,063	2,822,927	1,144,172	
Fund Balances:					
Beginning of Year	1,959,446	5,341,149	5,341,149	8,164,076	
End of Year	\$ 5,341,149	\$ 7,816,212	\$ 8,164,076	\$ 9,308,247	



2019 Capital Projects Budget Summary Building Replacement Fund (401)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 52	\$ -	\$ -	\$ -	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	1,321	1,500	1,300	1,000	-33.33%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	1,373	1,500	1,300	1,000	-33.33%
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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
Administration	43,447	-	-	-	0.00%
Economic Development	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	43,447	-	-	-	0.00%
Total Expenditures	43,447	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	(42,074)	1,500	1,300	1,000	-33.33%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(91,961)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(91,961)	-	-	-	0.00%
Net Change in Fund Balance	(134,035)	1,500	1,300	1,000	
Fund Balances:					
Beginning of Year	225,259	91,224	91,224	92,524	
End of Year	\$ 91,224	\$ 92,724	\$ 92,524	\$ 93,524	



2019 Capital Projects Budget Summary Park Development Fund (403)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 39	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	125,000	125,000	-	-100.00%
Charges for Service	776,090	400,000	200,000	225,000	-43.75%
Interest	7,733	10,000	20,000	15,000	50.00%
Miscellaneous Revenue	2,647	2,000	2,000	2,000	0.00%
Total Revenues	786,509	537,000	347,000	242,000	-54.93%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Executive	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	197,428	50,000	50,000	50,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	197,428	50,000	50,000	50,000	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	-	-	-	-	0.00%
Parks and Recreation	404,518	2,160,000	2,160,000	600,000	-72.22%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	404,518	2,160,000	2,160,000	600,000	-72.22%
Total Expenditures	601,946	2,210,000	2,210,000	650,000	-70.59%
Excess of Revenues Over (Under) Expenditures	184,563	(1,673,000)	(1,863,000)	(408,000)	-75.61%
Other Financing Sources (Uses)					
Transfers In	73,781	1,700,000	1,700,000	-	-100.00%
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)	73,781	1,700,000	1,700,000	-	0.00%
Net Change in Fund Balance	258,344	27,000	(163,000)	(408,000)	
Fund Balances:					
Beginning of Year	1,250,455	1,508,799	1,508,799	1,345,799	
End of Year	\$ 1,508,799	\$ 1,535,799	\$ 1,345,799	\$ 937,799	



2019 Capital Projects Budget Summary Trash Cart Replacement Fund (404)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	4,833	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	72,388	80,000	75,000	80,000	0.00%
Interest	144	200	800	500	150.00%
Miscellaneous Revenue	3,613	-	-	-	0.00%
Total Revenues	80,978	80,200	75,800	80,500	0.37%
Expenditures:					
Current					
Environment & Econ Dev	24,655	20,000	34,000	35,200	76.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	24,655	20,000	34,000	35,200	76.00%
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	24,655	20,000	34,000	35,200	76.00%
Excess of Revenues Over (Under) Expenditures	56,323	60,200	41,800	45,300	-24.75%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(72,350)	(70,980)	(70,980)	(69,610)	-1.93%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(72,350)	(70,980)	(70,980)	(69,610)	-1.93%
Net Change in Fund Balance	(16,027)	(10,780)	(29,180)	(24,310)	
Fund Balances:					
Beginning of Year	29,859	13,832	13,832	(15,348)	
End of Year	\$ 13,832	\$ 3,052	\$ (15,348)	\$ (39,658)	



2019 Capital Projects Budget Summary Capital Improvement Fund (405)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 122,468	\$ 180,000	\$ 180,000	\$ 280,000	55.56%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	142,732	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	6,947	1,000	15,000	5,000	400.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	272,147	181,000	195,000	285,000	57.46%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	80,000	N/A
Parks & Recreation	-	100,000	50,000	200,000	100.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	100,000	50,000	280,000	180.00%
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	-	40,000	40,000	-	-100.00%
Parks and Recreation	706,562	-	-	-	0.00%
Police	-	40,000	40,000	-	-100.00%
Public Works	-	-	880,000	-	0.00%
Total Capital Outlay	706,562	80,000	960,000	-	-100.00%
Total Expenditures	706,562	180,000	1,010,000	280,000	55.56%
Excess of Revenues Over (Under) Expenditures	(434,415)	1,000	(815,000)	5,000	400.00%
Other Financing Sources (Uses)					
Transfers In	322,551	-	-	-	0.00%
Transfers Out	(252,146)	-	-	(100,000)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	70,405	-	-	(100,000)	N/A
Net Change in Fund Balance	(364,010)	1,000	(815,000)	(95,000)	
Fund Balances:					
Beginning of Year	1,276,456	912,446	912,446	97,446	
End of Year	\$ 912,446	\$ 913,446	\$ 97,446	\$ 2,446	



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

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 147,292	\$ 180,000	\$ 180,000	\$ 185,000	2.78%
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	54	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	147,346	180,000	180,000	185,000	2.78%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	63,286	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	63,286	-	-	-	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	131,706	180,000	150,000	185,000	2.78%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	131,706	180,000	150,000	185,000	2.78%
Total Expenditures	194,992	180,000	150,000	185,000	2.78%
Excess of Revenues Over (Under) Expenditures	(47,646)	-	30,000	-	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	-	-	20,000	-	0.00%
Total Other Financing Sources (Uses)	-	-	20,000	-	0.00%
Net Change in Fund Balance	(47,646)	-	50,000	-	
Fund Balances:					
Beginning of Year	37,718	(9,928)	(9,928)	40,072	
End of Year	\$ (9,928)	\$ (9,928)	\$ 40,072	\$ 40,072	



2019 Capital Projects Budget Summary Water Area Charge St. Paul Fund (407)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 362	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	473,726	420,000	420,000	428,000	1.90%
Interest	6,034	10,000	15,000	15,000	50.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	480,122	430,000	435,000	443,000	3.02%
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	28,545	7,500	10,000	101,480	1253.07%
Total Current Expenditures	28,545	7,500	10,000	101,480	1253.07%
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	28,545	7,500	10,000	101,480	1253.07%
Excess of Revenues Over (Under) Expenditures	451,577	422,500	425,000	341,520	-19.17%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(258,166)	(347,720)	(347,720)	(381,187)	9.62%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(258,166)	(347,720)	(347,720)	(381,187)	9.62%
Net Change in Fund Balance	193,411	74,780	77,280	(39,667)	
Fund Balances:					
Beginning of Year	980,751	1,174,162	1,174,162	1,251,442	
End of Year	\$ 1,174,162	\$ 1,248,942	\$ 1,251,442	\$ 1,211,775	



2019 Capital Projects Budget Summary Water Area Charge North St. Paul Fund (408)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	17,006	11,600	11,600	12,000	3.45%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	17,006	11,600	11,600	12,000	3.45%
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	1,594	1,600	1,550	1,600	0.00%
Total Current Expenditures	1,594	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	1,594	1,600	1,550	1,600	0.00%
Excess of Revenues Over (Under) Expenditures	15,412	10,000	10,050	10,400	4.00%
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	15,412	10,000	10,050	10,400	
Fund Balances:					
Beginning of Year	(6,035)	9,377	9,377	19,427	
End of Year	\$ 9,377	\$ 19,377	\$ 19,427	\$ 29,827	



2019 Capital Projects Budget Summary Right of Way Fund (409)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	13,295	10,000	20,000	12,000	20.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	194	400	500	1,000	150.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	13,489	10,400	20,500	13,000	25.00%
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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	13,489	10,400	20,500	13,000	25.00%
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	13,489	10,400	20,500	13,000	
Fund Balances:					
Beginning of Year	32,223	45,712	45,712	66,212	
End of Year	\$ 45,712	\$ 56,112	\$ 66,212	\$ 79,212	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-1 Fund (413)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	52	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	52	-	-	-	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	52	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(36,500)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(36,500)	-	-	-	0.00%
Net Change in Fund Balance	(36,448)	-	-	-	
Fund Balances:					
Beginning of Year	36,448	-	-	-	
End of Year	\$ -	\$ -	\$ -	\$ -	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-2 Fund (414)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	136	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	136	-	-	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	71,097	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	71,097	-	-	-	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	71,097	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	(70,961)	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(63,469)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(63,469)	-	-	-	0.00%
Net Change in Fund Balance	(134,430)	-	-	-	
Fund Balances:					
Beginning of Year	134,430	-	-	-	
End of Year	\$ -	\$ -	\$ -	\$ -	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-3 Fund (415)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	60,000	-	-	-100.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	193	200	400	-	-100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	193	60,200	400	-	-100.00%
Expenditures:					
Current					
Environment & Econ Dev	-	2,500	-	-	-100.00%
Administration	527	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	527	2,500	-	-	-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	527	2,500	-	-	-100.00%
Excess of Revenues Over (Under) Expenditures	(334)	57,700	400	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(8,117)	(55,980)	-	-	-100.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(8,117)	(55,980)	-	-	-100.00%
Net Change in Fund Balance	(8,451)	1,720	400	-	
Fund Balances:					
Beginning of Year	40,271	31,820	31,820	32,220	
End of Year	\$ 31,820	\$ 33,540	\$ 32,220	\$ 32,220	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-4 Fund (416)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	42,346	60,000	100,000	100,000	66.67%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	399	500	1,200	2,000	300.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	42,745	60,500	101,200	102,000	68.60%
Expenditures:					
Current					
Environment & Econ Dev	-	450	450	-	-100.00%
Administration	513	-	-	450	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	513	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	513	450	450	450	0.00%
Excess of Revenues Over (Under) Expenditures	42,232	60,050	100,750	101,550	69.11%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(14,009)	14,009	(23,478)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(14,009)	14,009	(23,478)	N/A
Net Change in Fund Balance	42,232	46,041	114,759	78,072	
Fund Balances:					
Beginning of Year	61,438	103,670	103,670	218,429	
End of Year	\$ 103,670	\$ 149,711	\$ 218,429	\$ 296,501	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-5 Fund (417)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	34,511	46,000	75,000	80,000	73.91%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	326	200	1,000	1,000	400.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	34,837	46,200	76,000	81,000	75.32%
Expenditures:					
Current					
Environment & Econ Dev	-	450	450	-	-100.00%
Administration	513	-	-	500	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	513	450	450	500	11.11%
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	513	450	450	500	11.11%
Excess of Revenues Over (Under) Expenditures	34,324	45,750	75,550	80,500	75.96%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(11,405)	(11,405)	(19,114)	67.59%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(11,405)	(11,405)	(19,114)	67.59%
Net Change in Fund Balance	34,324	34,345	64,145	61,386	
Fund Balances:					
Beginning of Year	50,091	84,415	84,415	148,560	
End of Year	\$ 84,415	\$ 118,760	\$ 148,560	\$ 209,946	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-6 Fund (418)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	140,348	116,000	160,000	170,000	46.55%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	810	500	3,000	3,000	500.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	141,158	116,500	163,000	173,000	48.50%
Expenditures:					
Current					
Environment & Econ Dev	-	450	450	-	-100.00%
Administration	513	-	-	450	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	513	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	513	450	450	450	0.00%
Excess of Revenues Over (Under) Expenditures	140,645	116,050	162,550	172,550	48.69%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(64,387)	-	(107,909)	67.59%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(64,387)	-	(107,909)	67.59%
Net Change in Fund Balance	140,645	51,663	162,550	64,641	
Fund Balances:					
Beginning of Year	124,828	265,473	265,473	428,023	
End of Year	\$ 265,473	\$ 317,136	\$ 428,023	\$ 492,664	



2019 Capital Projects Budget Summary Fire Truck Replacement Fund (424)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 59,277	\$ 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	3,945	7,000	7,000	7,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	63,222	67,000	67,000	67,000	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	-	-	0.00%
Administration	-	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	1,787	2,000	2,000	-	-100.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,787	2,000	2,000	-	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	231,527	57,400	-	34,000	-40.77%
Parks and Recreation	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	231,527	57,400	-	34,000	-40.77%
Total Expenditures	233,314	59,400	2,000	34,000	-42.76%
Excess of Revenues Over (Under) Expenditures	(170,092)	7,600	65,000	33,000	334.21%
Other Financing Sources (Uses)					
Transfers In	225,502	-	15,111	-	0.00%
Transfers Out	(93,882)	(93,882)	(93,882)	(93,882)	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	131,620	(93,882)	(78,771)	(93,882)	0.00%
Net Change in Fund Balance	(38,472)	(86,282)	(13,771)	(60,882)	
Fund Balances:					
Beginning of Year	668,983	630,511	630,511	616,740	
End of Year	\$ 630,511	\$ 544,229	\$ 616,740	\$ 555,857	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-7 Fund (428)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	13,099	24,000	29,000	30,000	25.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	44	100	100	100	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	13,143	24,100	29,100	30,100	24.90%
Expenditures:					
Current					
Environment & Econ Dev	-	1,000	1,000	-	-100.00%
Administration	740	-	-	1,000	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	740	1,000	1,000	1,000	0.00%
Debt Service					
TIF Developer Payments	30,937	21,000	23,346	21,000	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	30,937	21,000	23,346	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	31,677	22,000	24,346	22,000	0.00%
Excess of Revenues Over (Under) Expenditures	(18,534)	2,100	4,754	8,100	285.71%
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	(18,534)	2,100	4,754	8,100	
Fund Balances:					
Beginning of Year	12,415	(6,119)	(6,119)	(1,365)	
End of Year	\$ (6,119)	\$ (4,019)	\$ (1,365)	\$ 6,735	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-8 Fund (429)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	93,709	85,000	85,000	85,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	345	600	1,000	1,000	66.67%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	94,054	85,600	86,000	86,000	0.47%
Expenditures:					
Current					
Environment & Econ Dev	-	1,600	1,600	-	-100.00%
Administration	1,514	-	-	1,600	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,514	1,600	1,600	1,600	0.00%
Debt Service					
TIF Developer Payments	84,339	85,000	78,312	84,000	-1.18%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	84,339	85,000	78,312	84,000	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	85,853	86,600	79,912	85,600	-1.15%
Excess of Revenues Over (Under) Expenditures	8,201	(1,000)	6,088	400	-140.00%
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	8,201	(1,000)	6,088	400	
Fund Balances:					
Beginning of Year	56,683	64,884	64,884	70,972	
End of Year	\$ 64,884	\$ 63,884	\$ 70,972	\$ 71,372	



2019 Capital Projects Budget Summary Redevelopment Fund (430)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 9	\$ -	\$ -	\$ -	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	487	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	496	-	-	-	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	167,454	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	(166,958)	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	2,546	-	85	-	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)	2,546	-	85	-	0.00%
Net Change in Fund Balance	(164,412)	-	85	-	
Fund Balances:					
Beginning of Year	164,327	(85)	(85)	-	
End of Year	\$ (85)	\$ (85)	\$ -	\$ -	



2019 Capital Projects Budget Summary Legacy Village Tax Abatement Fund (431)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	146	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	146	-	-	-	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	146	-	-	-	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	146	-	-	-	
Fund Balances:					
Beginning of Year	(146)	-	-	-	
End of Year	\$ -	\$ -	\$ -	\$ -	



2019 Capital Projects Budget Summary Fire Station 3M Fund (432)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	6,974	12,000	15,000	12,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	6,974	12,000	15,000	12,000	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	6,974	12,000	15,000	12,000	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	99,268	-	99,270	-	0.00%
Total Other Financing Sources (Uses)	99,268	-	99,270	-	0.00%
Net Change in Fund Balance	106,242	12,000	114,270	12,000	
Fund Balances:					
Beginning of Year	1,144,799	1,251,041	1,251,041	1,365,311	
End of Year	\$ 1,251,041	\$ 1,263,041	\$ 1,365,311	\$ 1,377,311	



2019 Capital Projects Budget Summary Legacy Village Development Fund (433)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	64	-	150	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	64	-	150	-	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	-	5,224	-	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	-	-	5,224	-	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	-	-	5,224	-	0.00%
Excess of Revenues Over (Under) Expenditures	64	-	(5,074)	-	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	64	-	(5,074)	-	
Fund Balances:					
Beginning of Year	5,010	5,074	5,074	-	
End of Year	\$ 5,074	\$ 5,074	\$ -	\$ -	



2019 Capital Projects Budget Summary Fire Training Facility Fund (440)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	-	-	55,000	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	-	-	55,000	-	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	-	-	55,000	-	0.00%
Other Financing Sources (Uses)					
Transfers In	70,000	-	36,000	36,000	N/A
Transfers Out	(41,463)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	28,537	-	36,000	36,000	N/A
Net Change in Fund Balance	28,537	-	91,000	36,000	
Fund Balances:					
Beginning of Year	(443,644)	(415,107)	(415,107)	(324,107)	
End of Year	\$ (415,107)	\$ (415,107)	\$ (324,107)	\$ (288,107)	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-10 Fund (441)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	208,776	188,000	190,000	188,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	105	300	300	300	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	208,881	188,300	190,300	188,300	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	3,000	3,000	3,000	0.00%
Administration	2,788	-	-	-	0.00%
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,788	3,000	3,000	3,000	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	187,901	188,000	176,436	188,000	0.00%
Total Debt Service	187,901	188,000	176,436	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	190,689	191,000	179,436	191,000	0.00%
Excess of Revenues Over (Under) Expenditures	18,192	(2,700)	10,864	(2,700)	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	18,192	(2,700)	10,864	(2,700)	
Fund Balances:					
Beginning of Year	9,801	27,993	27,993	38,857	
End of Year	\$ 27,993	\$ 25,293	\$ 38,857	\$ 36,157	



2019 Capital Projects Budget Summary Police Department Expansion Fund (442)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 272	\$ -	\$ 60	\$ -	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	-	-	-	-	0.00%
Miscellaneous Revenue	108	-	-	-	0.00%
Total Revenues	380	-	60	-	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	380	-	60	-	0.00%
Other Financing Sources (Uses)					
Transfers In	1,961	-	-	-	0.00%
Transfers Out	-	-	(161)	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	1,961	-	(161)	-	0.00%
Net Change in Fund Balance	2,341	-	(101)	-	
Fund Balances:					
Beginning of Year	(2,240)	101	101	-	
End of Year	\$ 101	\$ 101	\$ -	\$ -	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-11 Fund (443)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	39,685	36,000	40,000	40,000	11.11%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	39,685	36,000	40,000	40,000	11.11%
Expenditures:					
Current					
Environment & Econ Dev	-	500	500	-	0.00%
Administration	637	-	-	500	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	637	500	500	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	637	500	500	500	N/A
Excess of Revenues Over (Under) Expenditures	39,048	35,500	39,500	39,500	11.27%
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	39,048	35,500	39,500	39,500	
Fund Balances:					
Beginning of Year	(218,675)	(179,627)	(179,627)	(140,127)	
End of Year	<u>\$ (179,627)</u>	<u>\$ (144,127)</u>	<u>\$ (140,127)</u>	<u>\$ (100,627)</u>	



2019 Capital Projects Budget Summary 11-19 Storm Cleanup Fund (444)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	51	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	51	-	-	-	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	51	-	-	-	
Fund Balances:					
Beginning of Year	(51)	-	-	-	
End of Year	\$ -	\$ -	\$ -	\$ -	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-12 Fund (448)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	1,025,826	1,000,000	1,000,000	1,000,000	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2,428	10,000	15,000	20,000	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	1,028,254	1,010,000	1,015,000	1,020,000	0.99%
Expenditures:					
Current					
Environment & Econ Dev	-	5,000	5,000	-	-100.00%
Administration	499	-	-	5,000	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	499	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	499	165,000	5,000	165,000	0.00%
Excess of Revenues Over (Under) Expenditures	1,027,755	845,000	1,010,000	855,000	1.18%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(54,377)	(62,501)	(62,501)	(88,226)	41.16%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(54,377)	(62,501)	(62,501)	(88,226)	41.16%
Net Change in Fund Balance	973,378	782,499	947,499	766,774	
Fund Balances:					
Beginning of Year	401,850	1,375,228	1,375,228	2,322,727	
End of Year	\$ 1,375,228	\$ 2,157,727	\$ 2,322,727	\$ 3,089,501	



2019 Capital Projects Budget Summary Tax Increment Financing District 1-13 Fund (449)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	145,000	118,000	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	306	100	-	100	0.00%
Miscellaneous Revenue	3,380	-	-	-	0.00%
Total Revenues	3,686	145,100	118,000	145,100	0.00%
Expenditures:					
Current					
Environment & Econ Dev	-	500	500	-	-100.00%
Administration	22,438	-	-	500	N/A
Finance	-	-	-	-	0.00%
Fire	-	-	-	-	0.00%
Police	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	22,438	500	500	500	0.00%
Debt Service					
TIF Developer Payments	-	-	88,000	100,000	N/A
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	88,000	100,000	NA
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	22,438	500	88,500	100,500	20000.00%
Excess of Revenues Over (Under) Expenditures	(18,752)	144,600	29,500	44,600	-69.16%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	(140,891)	(140,891)	(68,400)	-51.45%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(140,891)	(140,891)	(68,400)	-51.45%
Net Change in Fund Balance	(18,752)	3,709	(111,391)	(23,800)	
Fund Balances:					
Beginning of Year	1,052	(17,700)	(17,700)	(129,091)	
End of Year	\$ (17,700)	\$ (13,991)	\$ (129,091)	\$ (152,891)	



2019 Capital Projects Budget Summary Wicklanders Pond Dredging Fund (450)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	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	14	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	14	-	-	-	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	14	-	-	-	
Fund Balances:					
Beginning of Year	(14)	-	-	-	



2019 Capital Projects Budget Summary Street Revitalization Fund (499)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	457,545	487,000	460,400	612,000	25.67%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	3,382	2,000	10,000	10,000	400.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	460,927	489,000	470,400	622,000	27.20%
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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	-	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	460,927	489,000	470,400	622,000	27.20%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(251,361)	(457,432)	(465,000)	(736,710)	61.05%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(251,361)	(457,432)	(465,000)	(736,710)	61.05%
Net Change in Fund Balance	209,566	31,568	5,400	(114,710)	
Fund Balances:					
Beginning of Year	491,955	701,521	701,521	706,921	
End of Year	\$ 701,521	\$ 733,089	\$ 706,921	\$ 592,211	



2019 Capital Projects Budget Summary Public Improvement Projects Fund (500's)

	Actual 2017	Original Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	24,310	50,000	60,000	-	-100.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	1,667,306	2,473,000	2,473,000	4,013,868	62.31%
Charges for Service	-	-	-	-	0.00%
Interest	7,557	-	10,000	-	0.00%
Miscellaneous Revenue	19,932	-	20,000	-	0.00%
Total Revenues	1,719,105	2,523,000	2,563,000	4,013,868	59.09%
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	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	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	2,394,034	9,955,000	9,955,000	11,182,000	12.33%
Total Capital Outlay	2,394,034	9,955,000	9,955,000	11,182,000	0.00%
Total Expenditures	2,394,034	9,955,000	9,955,000	11,182,000	N/A
Excess of Revenues Over (Under) Expenditures	(674,929)	(7,432,000)	(7,392,000)	(7,168,132)	-3.55%
Other Financing Sources (Uses)					
Transfers In	3,713,951	9,632,000	9,632,000	7,990,100	-17.05%
Transfers Out	(759,739)	(750,000)	-	-	-100.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	2,954,212	8,882,000	9,632,000	7,990,100	-10.04%
Net Change in Fund Balance	2,279,283	1,450,000	2,240,000	821,968	
Fund Balances:					
Beginning of Year	(4,606,851)	(2,327,568)	(2,327,568)	(87,568)	
End of Year	\$ (2,327,568)	\$ (877,568)	\$ (87,568)	\$ 734,400	



City of Maplewood

2019 Budget Summary

Total Enterprise Funds

Date of Adoption: December 10, 2018

Enterprise Funds

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 11,434,519	\$ 10,905,000	\$ 11,280,000	\$ 11,730,000	7.6%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	501,880	490,000	500,000	968,000	97.6%
Miscellaneous Revenue	76,891	25,000	26,500	18,500	-26.0%
Total Operating Revenues	12,013,290	11,420,000	11,806,500	12,716,500	11.4%
Operating Expenses:					
Wages and Benefits	2,968,707	3,781,240	3,781,240	3,793,870	0.3%
Materials and Supplies	183,572	241,550	230,550	273,200	13.1%
Professional Services	5,286,090	5,499,610	5,487,910	5,845,420	6.3%
Depreciation	1,365,020	1,039,500	1,339,500	1,355,000	30.4%
Total Operating Expenses	9,803,389	10,561,900	10,839,200	11,267,490	6.7%
Operating Income (Loss)	2,209,901	858,100	967,300	1,449,010	68.9%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	238,069	220,000	220,000	220,000	0.0%
Investment Income	37,862	54,000	82,000	100,000	85.2%
Property Taxes	788,751	500,000	500,000	200,000	-60.0%
Other Nonoperating Expense	2,500	-	-	(3,000)	N/A
Gain (Loss) on Sale of Assets	(3,429)	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	1,063,753	774,000	802,000	517,000	-33.2%
Income (Loss) Before Operating Transfers	3,273,654	1,632,100	1,769,300	1,966,010	20.5%
Capital Contributions	81,363	2,309,600	2,309,600	2,298,300	-0.5%
Operating Transfers In	1,799,270	-	-	-	0.0%
Operating Transfers Out	(2,334,301)	(3,632,467)	(3,632,467)	(4,030,335)	11.0%
Change in Net Position	2,819,986	309,233	446,433	233,975	-24.3%
Net Position					
Beginning of Year	50,024,309	52,844,295	52,844,295	53,290,728	
End of Year	\$ 52,844,295	\$ 53,153,528	\$ 53,290,728	\$ 53,524,703	



City of Maplewood

2019 Enterprise Budget Summary

Sanitary Sewer Fund

Responsible Department: Public Works

Sanitary Sewer Fund (601)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 4,963,828	\$ 5,100,000	\$ 5,100,000	\$ 5,100,000	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	57,168	25,000	25,000	15,000	-40.0%
Total Operating Revenues	5,020,996	5,125,000	5,125,000	5,115,000	-0.2%
Operating Expenses:					
Wages and Benefits	614,634	703,900	703,900	688,650	-2.2%
Materials and Supplies	19,889	29,100	29,100	49,000	68.4%
Professional Services	3,443,891	3,520,730	3,520,730	3,793,150	7.7%
Depreciation	402,720	393,000	393,000	400,000	1.8%
Total Operating Expenses	4,481,134	4,646,730	4,646,730	4,930,800	6.1%
Operating Income (Loss)	539,862	478,270	478,270	184,200	-61.5%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	134	-	-	-	0.0%
Investment Income	25,355	45,000	45,000	50,000	11.1%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	25,489	45,000	45,000	50,000	11.1%
Income (Loss) Before Operating Transfers	565,351	523,270	523,270	234,200	-55.2%
Capital Contributions	-	603,100	603,100	599,700	0.0%
Operating Transfers In	7,270	-	-	-	0.0%
Operating Transfers Out	(1,070,059)	(1,328,577)	(1,328,577)	(1,224,599)	-7.8%
Change in Net Position	(497,438)	(202,207)	(202,207)	(390,699)	93.2%
Net Position					
Beginning of Year	16,602,081	16,104,643	16,104,643	15,902,436	
End of Year	\$ 16,104,643	\$ 15,902,436	\$ 15,902,436	\$ 15,511,737	



City of Maplewood

2019 Enterprise Budget Summary

Community Center Fund

Responsible Department: Parks and Recreation

Community Center Fund (602)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 4,407	\$ -	\$ -	\$ -	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	991	-	500	-	0.0%
Total Operating Revenues	5,398	-	500	-	0.0%
Operating Expenses:					
Wages and Benefits	(379,822)	-	-	-	0.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	260,877	200,000	200,000	200,000	0.0%
Depreciation	312,502	-	300,000	300,000	0.0%
Total Operating Expenses	193,557	200,000	500,000	500,000	150.0%
Operating Income (Loss)	(188,159)	(200,000)	(499,500)	(500,000)	150.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	2,602	-	9,000	10,000	N/A
Property Taxes	493,059	200,000	200,000	200,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	495,661	200,000	209,000	210,000	5.0%
Income (Loss) Before Operating Transfers	307,502	-	(290,500)	(290,000)	0.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	1,542,000	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	1,849,502	-	(290,500)	(290,000)	0.0%
Net Position					
Beginning of Year	7,414,244	9,263,746	9,263,746	8,973,246	
End of Year	\$ 9,263,746	\$ 9,263,746	\$ 8,973,246	\$ 8,683,246	



City of Maplewood

2019 Enterprise Budget Summary

Environmental Utility Fund

Responsible Department: Public Works

Environmental Utility Fund (604)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 2,831,706	\$ 2,625,000	\$ 3,000,000	\$ 3,000,000	14.3%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	89	-	-	-	0.0%
Total Operating Revenues	2,831,795	2,625,000	3,000,000	3,000,000	14.3%
Operating Expenses:					
Wages and Benefits	812,823	939,270	939,270	922,310	-1.8%
Materials and Supplies	26,746	51,450	51,450	48,200	-6.3%
Professional Services	373,526	404,310	404,310	387,380	-4.2%
Depreciation	571,107	573,500	573,500	575,000	0.3%
Total Operating Expenses	1,784,202	1,968,530	1,968,530	1,932,890	-1.8%
Operating Income (Loss)	1,047,593	656,470	1,031,470	1,067,110	62.6%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	171	-	-	-	0.0%
Investment Income	7,631	6,000	25,000	25,000	316.7%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	7,802	6,000	25,000	25,000	316.7%
Income (Loss) Before Operating Transfers	1,055,395	662,470	1,056,470	1,092,110	64.9%
Capital Contributions	81,363	1,706,500	1,706,500	1,698,600	-0.5%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(1,210,112)	(2,250,890)	(2,250,890)	(2,250,796)	0.0%
Change in Net Position	(73,354)	118,080	512,080	539,914	357.2%
Net Position					
Beginning of Year	24,856,439	24,783,085	24,783,085	25,295,165	
End of Year	\$ 24,783,085	\$ 24,901,165	\$ 25,295,165	\$ 25,835,079	



City of Maplewood

2019 Enterprise Budget Summary

Recycling Fund

Responsible Department: EEDD

Recycling Fund (605)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 613,717	\$ 630,000	\$ 630,000	\$ 630,000	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	109	-	-	-	0.0%
Total Operating Revenues	613,826	630,000	630,000	630,000	0.0%
Operating Expenses:					
Wages and Benefits	73,105	107,330	107,330	89,790	-16.3%
Materials and Supplies	176	1,500	1,500	1,500	0.0%
Professional Services	586,696	631,800	631,800	649,810	2.9%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	659,977	740,630	740,630	741,100	0.1%
Operating Income (Loss)	(46,151)	(110,630)	(110,630)	(111,100)	0.4%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	98,661	80,000	80,000	80,000	0.0%
Investment Income	2,065	3,000	3,000	5,000	66.7%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	100,726	83,000	83,000	85,000	2.4%
Income (Loss) Before Operating Transfers	54,575	(27,630)	(27,630)	(26,100)	-5.5%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(54,130)	(53,000)	(53,000)	(61,940)	0.0%
Change in Net Position	445	(80,630)	(80,630)	(88,040)	9.2%
Net Position					
Beginning of Year	332,014	332,459	332,459	251,829	
End of Year	\$ 332,459	\$ 251,829	\$ 251,829	\$ 163,789	



City of Maplewood

2019 Enterprise Budget Summary

Ambulance Fund

Responsible Department: Public Safety

Ambulance Fund (606)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 3,020,861	\$ 2,550,000	\$ 2,550,000	\$ 3,000,000	17.6%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	2,771	-	-	2,500	N/A
Total Operating Revenues	3,023,632	2,550,000	2,550,000	3,002,500	17.7%
Operating Expenses:					
Wages and Benefits	1,847,967	2,030,740	2,030,740	2,093,120	3.1%
Materials and Supplies	136,761	145,500	145,500	160,500	10.3%
Professional Services	396,425	521,070	521,070	464,300	-10.9%
Depreciation	78,691	73,000	73,000	80,000	9.6%
Total Operating Expenses	2,459,844	2,770,310	2,770,310	2,797,920	1.0%
Operating Income (Loss)	563,788	(220,310)	(220,310)	204,580	-192.9%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	139,103	140,000	140,000	140,000	0.0%
Investment Income	97	-	-	5,000	N/A
Property Taxes	295,692	300,000	300,000	-	-100.0%
Other Nonoperating Expense	2,500	-	-	(3,000)	N/A
Gain (Loss) on Sale of Assets	(3,429)	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	433,963	440,000	440,000	142,000	-67.7%
Income (Loss) Before Operating Transfers	997,751	219,690	219,690	346,580	57.8%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	250,000	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	1,247,751	219,690	219,690	346,580	57.8%
Net Position:					
Beginning of Year	870,333	2,118,084	2,118,084	2,337,774	
End of Year	\$ 2,118,084	\$ 2,337,774	\$ 2,337,774	\$ 2,684,354	



City of Maplewood

2019 Enterprise Budget Summary

Street Light Fund

Responsible Department: Public Works

Street Light Utility Fund (607)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ -	\$ -	\$ -	\$ -	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	501,880	490,000	500,000	968,000	97.6%
Miscellaneous Revenue	15,763	-	1,000	1,000	0.0%
Total Operating Revenues	517,643	490,000	501,000	969,000	97.8%
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	-	14,000	3,000	14,000	0.0%
Professional Services	224,675	221,700	210,000	350,780	58.2%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	224,675	235,700	213,000	364,780	54.8%
Operating Income (Loss)	292,968	254,300	288,000	604,220	137.6%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	112	-	-	5,000	N/A
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	112	-	-	5,000	0.0%
Income (Loss) Before Operating Transfers	293,080	254,300	288,000	609,220	139.6%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	(493,000)	N/A
Change in Net Position	293,080	254,300	288,000	116,220	-54.3%
Net Position					
Beginning of Year	(50,802)	242,278	242,278	530,278	
End of Year	\$ 242,278	\$ 496,578	\$ 530,278	\$ 646,498	



City of Maplewood

2019 Budget Summary

Total Internal Services Funds

Date of Adoption: December 10, 2018

Responsible Department: Finance

Internal Service Funds

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 9,240,676	\$ 9,379,910	\$ 9,379,910	\$ 9,887,525	5.4%
Commodity Sales	37,362	-	-	35,000	N/A
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	1,465	95,000	95,000	95,000	0.0%
Total Operating Revenues	9,279,503	9,474,910	9,474,910	10,017,525	5.7%
Operating Expenses:					
Wages and Benefits	8,003,110	7,990,950	7,990,950	8,534,210	6.8%
Materials and Supplies	516,521	604,500	604,500	569,990	-5.7%
Professional Services	526,682	440,680	452,680	474,430	7.7%
Depreciation	363,477	314,500	354,000	365,000	16.1%
Total Operating Expenses	9,409,790	9,350,630	9,402,130	9,943,630	6.3%
Operating Income (Loss)	(130,287)	124,280	72,780	73,895	-40.5%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	32,410	32,410	32,410	32,410	0.0%
Investment Income	16,760	30,200	29,900	33,000	9.3%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	(119,817)	-	6,000	-	0.0%
Total Nonoperating Revenue (Expense)	(70,647)	62,610	68,310	65,410	4.5%
Income (Loss) Before Operating Transfers	(200,934)	186,890	141,090	139,305	-25.5%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(200,934)	186,890	141,090	139,305	-25.5%
Net Position Beginning of Year	4,320,376	4,119,442	4,119,442	4,260,532	
End of Year	\$ 4,119,442	\$ 4,306,332	\$ 4,260,532	\$ 4,399,837	



City of Maplewood

2019 Internal Services Budget Summary

Employee Benefits Internal Service Fund

Responsible Department: Finance

Employee Benefits Fund (701)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 7,036,716	\$ 7,152,830	\$ 7,152,830	\$ 7,623,000	6.6%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	7,036,716	7,152,830	7,152,830	7,623,000	6.6%
Operating Expenses:					
Wages and Benefits	7,212,034	7,152,830	7,152,830	7,623,000	6.6%
Materials and Supplies	64	-	-	-	0.0%
Professional Services	16,845	3,000	15,000	15,000	400.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	7,228,943	7,155,830	7,167,830	7,638,000	6.7%
Operating Income (Loss)	(192,227)	(3,000)	(15,000)	(15,000)	400.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	32,410	32,410	32,410	32,410	0.0%
Investment Income	11,988	20,000	20,000	20,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	44,398	52,410	52,410	52,410	0.0%
Income (Loss) Before Operating Transfers	(147,829)	49,410	37,410	37,410	-24.3%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(147,829)	49,410	37,410	37,410	-24.3%
Net Position					
Beginning of Year	444,433	296,604	296,604	334,014	
End of Year	\$ 296,604	\$ 346,014	\$ 334,014	\$ 371,424	



City of Maplewood

2019 Internal Services Budget Summary

Fleet Management Internal Service Fund

Responsible Department: Public Works

Fleet Management Fund (702)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 936,730	\$ 958,060	\$ 958,060	\$ 950,000	-0.8%
Commodity Sales	37,362	-	-	35,000	N/A
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	974,092	958,060	958,060	985,000	2.8%
Operating Expenses:					
Wages and Benefits	303,038	324,490	324,490	337,900	4.1%
Materials and Supplies	133,327	168,000	168,000	138,000	-17.9%
Professional Services	143,755	151,970	151,970	145,300	-4.4%
Depreciation	309,307	280,000	300,000	310,000	10.7%
Total Operating Expenses	889,427	924,460	944,460	931,200	0.7%
Operating Income (Loss)	84,665	33,600	13,600	53,800	60.1%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	534	700	700	3,500	400.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	26,003	-	5,000	-	0.0%
Total Nonoperating Revenue (Expense)	26,537	700	5,700	3,500	400.0%
Income (Loss) Before Operating Transfers	111,202	34,300	19,300	57,300	67.1%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	111,202	34,300	19,300	57,300	67.1%
Net Position					
Beginning of Year	2,589,178	2,700,380	2,700,380	2,719,680	
End of Year	\$ 2,700,380	\$ 2,734,680	\$ 2,719,680	\$ 2,776,980	



City of Maplewood

2019 Internal Services Budget Summary

IT Internal Service Fund

Responsible Department: Information Technology

Information Technology Fund (703)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 763,250	\$ 771,680	\$ 771,680	\$ 900,000	16.6%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	1,465	-	-	-	0.0%
Total Operating Revenues	764,715	771,680	771,680	900,000	16.6%
Operating Expenses:					
Wages and Benefits	370,815	395,630	395,630	418,310	5.7%
Materials and Supplies	90,816	86,500	86,500	75,990	-12.2%
Professional Services	366,082	285,710	285,710	314,130	9.9%
Depreciation	54,170	34,500	54,000	55,000	59.4%
Total Operating Expenses	881,883	802,340	821,840	863,430	7.6%
Operating Income (Loss)	(117,168)	(30,660)	(50,160)	36,570	-219.3%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	107	3,000	200	500	-83.3%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	(145,820)	-	1,000	-	0.0%
Total Nonoperating Revenue (Expense)	(145,713)	3,000	1,200	500	-83.3%
Income (Loss) Before Operating Transfers	(262,881)	(27,660)	(48,960)	37,070	-234.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(262,881)	(27,660)	(48,960)	37,070	-234.0%
Net Position					
Beginning of Year	572,658	309,777	309,777	260,817	
End of Year	\$ 309,777	\$ 282,117	\$ 260,817	\$ 297,887	



City of Maplewood

2019 Internal Services Budget Summary

Dental Insurance Internal Service Fund

Responsible Department: Finance

Dental Insurance Fund (704)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 144,400	\$ 138,000	\$ 138,000	\$ 145,000	5.1%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	144,400	138,000	138,000	145,000	5.1%
Operating Expenses:					
Wages and Benefits	117,223	118,000	118,000	155,000	31.4%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	117,223	118,000	118,000	155,000	31.4%
Operating Income (Loss)	27,177	20,000	20,000	(10,000)	-150.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	355	500	1,000	1,000	100.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	355	500	1,000	1,000	100.0%
Income (Loss) Before Operating Transfers	27,532	20,500	21,000	(9,000)	-143.9%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	27,532	20,500	21,000	(9,000)	-143.9%
Net Position					
Beginning of Year	58,655	86,187	86,187	107,187	
End of Year	\$ 86,187	\$ 106,687	\$ 107,187	\$ 98,187	



City of Maplewood

2019 Internal Services Budget Summary

Risk Management Internal Service Fund

Responsible Department: Finance

Risk Management Fund (705)

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 359,580	\$ 359,340	\$ 359,340	\$ 269,525	-25.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	95,000	95,000	95,000	0.0%
Total Operating Revenues	359,580	454,340	454,340	364,525	-19.8%
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	292,314	350,000	350,000	356,000	1.7%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	292,314	350,000	350,000	356,000	1.7%
Operating Income (Loss)	67,266	104,340	104,340	8,525	-91.8%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	3,776	6,000	8,000	8,000	33.3%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	3,776	6,000	8,000	8,000	33.3%
Income (Loss) Before Operating Transfers	71,042	110,340	112,340	16,525	-85.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	71,042	110,340	112,340	16,525	-85.0%
Net Position					
Beginning of Year	655,452	726,494	726,494	838,834	
End of Year	\$ 726,494	\$ 836,834	\$ 838,834	\$ 855,359	

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Maplewood

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 \$578,977 or 2.22% overall. This is primarily due to debt service activity. The debt service funds will decrease \$1,822,059 overall, due to the planned defeasance of advance refunding bonds in the amount of \$1,225,000 and the normal amortization of scheduled principal payments. In addition, fund balance in the capital projects funds will increase \$1,078,172 due to collection of deferred state aid and accumulation of TIF revenues. The City also plans to increase fund balance in the General Fund by \$200,000.

Special Revenue Funds:

Fund balance in the special revenue funds will decrease by \$35,090, or 4.97%, in 2019. This is mostly due to a decrease in the Recreation Fund. Significant changes are described below.

Charitable Gambling – fund balance is expected to decrease by \$5,000, or 14.6%, 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.

Communications – fund balance will increase \$733,516, or 34.6% in 2019. Revenues include franchise taxes and cable PEG fees, and currently exceed expenditures. Revenue from PEG fees is expected to decline in coming years; therefore, the City is building the fund balance.

Recreation Programs – fund balance in this fund will decrease by \$195,200, or 68.1%, if the City does not apply for and receive any State grants. The City is not budgeting for grant revenue since the grants are not certain. The deficit in this fund will be eliminated in the next budget year through a reorganization of programming.

Police Services – fund balance is expected to increase \$36,593, or 30.2%, in 2019, due to lower projected expenditures for the budget year. Expenditures in this fund, financed with drug and alcohol fine revenue, are intermittent. Expenditures must be related to drug and alcohol education and enforcement. The City often builds this fund over a period of years and utilizes the funding for larger purchases.

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 \$1,822,059, or 21.4%, in 2019. This is due, primarily, to the defeasance of advance refunding bonds in the amount of \$1,225,000 with escrowed funds. The remainder of the decrease is due to timing differences with regard to recognition of revenues and scheduled amortization of principal.

Capital Projects Funds:

Fund balance in the capital projects funds will increase \$1,078,172, or 13.07%, primarily due to the collection of tax increment revenues for future projects and the recognition of deferred municipal state aid to a deficit project fund. Significant changes are described below.

Park Improvement – fund balance will decrease \$408,000, or 30.32% due to planned projects. These funds are collected from developers specifically for providing park improvements.

Trash Cart – fund balance will decrease \$24,310, temporarily increasing the deficit, due to a planned purchase of trash carts in 2019. Expenditures are financed with a surcharge on customer trash bills. The fund does not carry a significant balance, as trash carts are replaced each year. A \$70,000 debt service transfer from this fund will end after year 2019.

Capital Improvement – fund balance will decrease \$95,000, or 97.5%, due to a spend-down of accumulated reserves designated for projects.

Fire Training Facility – fund balance will decrease \$66,000, or 76.4% in this new fund. Planned rental payments to the capital project fund will begin in 2018 and continue 10 years.

Fire Equipment – fund balance will decrease \$60,882, or 9.87%, due to the planned purchase of a new truck. Expenditures are funded through an annual tax levy.

WAC North St. Paul – fund balance will increase \$10,400, or 53.5%, in 2019. The City is intentionally replenishing the reserves for future capital projects.

Right-of-Way-Fund – fund balance will increase \$13,000, or 19.6%, in 2019. 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 – fund balance in the TIF funds will increase \$992,373 overall. This is primarily due to collection of 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 2019.

Street Revitalization – fund balance will decrease \$114,710, or 16.23%, due to planned capital projects. Expenditures are funded by franchise taxes designated for capital purposes.

Public Improvement Projects – fund balance will improve in this fund by \$821,968 in 2019. This is due primarily to the projected receipt of municipal state aid in the English/#36 Fund.

Enterprise Funds

Net position in the enterprise funds will increase \$233,975, or 0.44%, in 2019. This is due to a projected increase in ambulance revenue and environmental fees. The City will increase sewer rates, recycling charges and environmental fees. These changes do not all meet the 10% threshold for these funds and are, therefore, not described below. Other significant changes in the enterprise funds are described below.

Ambulance – net position will increase \$346,580, or 14.8%, in this fund in 2019. This is due to an expected increase in federal reimbursement for Medicare patients.

Recycling – net position in this fund will decrease \$88,040, or 35%, in 2019. This is primarily due to a debt service transfer, which ends after fiscal year 2019. The City will raise recycling fees in 2019 by 3% to fund inflationary increases.

Street Lights – net position will increase \$116,220, or 21.9%, in 2019. There is one capital project planned in the budget year for 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 \$139,305, or 3.3%, in 2019. This is mostly due to an increases in rental charges for the Fleet and IT funds. Significant changes in internal service funds are described below.

Employee Benefits – net position will increase \$37,410, or 11.2%, in this fund. This is due to projected nonoperating revenues, including interest earnings and state aid, which are not being used to offset expenses. These revenues will fortify the reserves because the health insurance renewal rate is usually unknown at the time the budget is developed.

Information Technology – net position in this fund will increase \$37,070, or 14.2%, in 2019 due to a planned increase in departmental rental charges. The City is intentionally building up the reserves to fund technology purchases.

BUDGETED CHANGES IN FUND BALANCE AND NET POSITION

Fund	Beginning Fund Balance 1-1-2019	2019 Revenues	Net Transfers and Other Sources/Uses	2019 Expenditures	Ending Fund Balance 12-31-2019
<u>GOVERNMENTAL FUNDS:</u>					
General Fund	8,640,446	20,012,640	1,360,370	21,173,010	8,840,446
Total General Fund	8,640,446	20,012,640	1,360,370	21,173,010	8,840,446
Special Revenue Funds:					
Charitable Gambling	34,147	25,000	-	30,000	29,147
Communications	544,846	865,000	-	676,330	733,516
Recreation Programs	(286,554)	568,000	-	763,200	(481,754)
Police Services	28,093	18,500	-	10,000	36,593
Tree Fund	56,891	5,500	-	10,000	52,391
Maplewood EDA	329,082	100,000	2,000,000	2,127,560	301,522
Total Special Revenue	706,505	1,582,000	2,000,000	3,617,090	671,415
Debt Service Fund	8,513,086	7,327,560	1,138,371	10,287,990	6,691,027
Total Debt Service Fund	8,513,086	7,327,560	1,138,371	10,287,990	6,691,027
Capital Projects Funds:					
Building Replacement	92,524	1,000	-	-	93,524
Park Improvement	1,345,799	242,000	-	650,000	937,799
Trash Cart	(15,348)	80,500	(69,610)	35,200	(39,658)
Capital Improvement	97,446	285,000	(100,000)	280,000	2,446
Police Equipment	40,072	185,000	-	185,000	40,072
Fire Training Facility	86,364	68,000	(36,000)	98,000	20,364
Fire Equipment	616,740	67,000	(93,882)	34,000	555,857
WAC St. Paul	1,251,442	443,000	(381,187)	101,480	1,211,775
WAC North St. Paul	19,427	12,000	-	1,600	29,827
Right of Way	66,212	13,000	-	-	79,212
TIF 1-3	32,220	-	-	-	32,220
TIF 1-4	218,429	102,000	(23,478)	450	296,501
TIF 1-5	148,560	81,000	(19,114)	500	209,946
TIF 1-6	428,023	173,000	(107,909)	450	492,664
TIF 1-7	(1,365)	30,100	-	22,000	6,735
TIF 1-8	70,972	86,000	-	85,600	71,372
TIF 1-10	38,857	188,300	-	191,000	36,157
TIF 1-11	(140,127)	40,000	-	500	(100,627)
TIF 1-12	2,322,727	1,020,000	(88,226)	165,000	3,089,501
TIF 1-13	(129,091)	145,100	(68,400)	100,500	(152,891)
Fire Station 3M	1,365,311	12,000	-	-	1,377,311
Fire Training Facility	(324,107)	-	36,000	-	(288,107)
Street Revitalization	706,921	622,000	(736,710)	-	592,211

Fund	Beginning Fund Balance 1-1-2019	2019 Revenues	Net Transfers and Other Sources/Uses	2019 Expenditures	Ending Fund Balance 12-31-2019
<i>Governmental Funds continued</i>					
Public Improvements	(87,568)	4,013,868	7,990,100	11,182,000	734,400
Total Capital Projects	8,250,440	7,909,868	6,301,584	13,133,280	9,328,611
TOTAL GOVERNMENTAL FUNDS	26,110,477	36,832,068	10,800,325	48,211,370	25,531,499

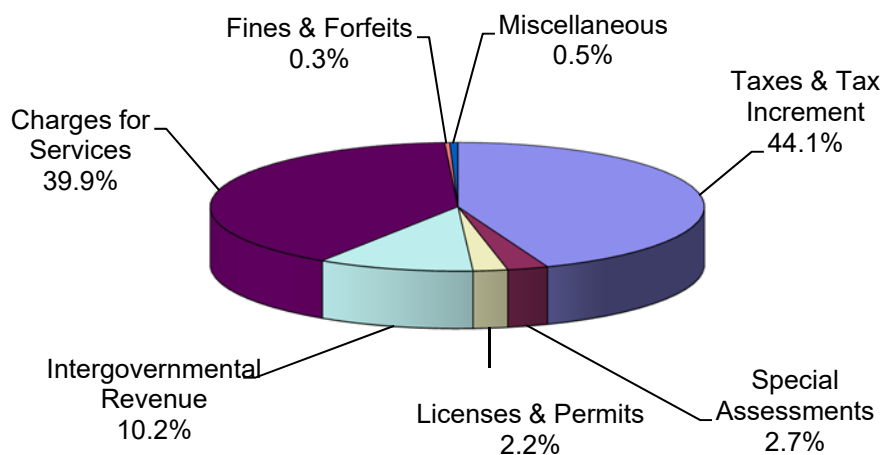
Fund	Beginning Net Position 1-1-2019	2019 Revenues	Net Transfers and Other Sources/Uses	2019 Expenditures	Ending Net Position 12-31-2019
ENTERPRISE FUNDS:					
Ambulance	2,337,774	3,002,500	142,000	2,797,920	2,684,354
Community Center	8,973,246	-	210,000	500,000	8,683,246
Environmental Utility	25,295,165	3,000,000	(527,196)	1,932,890	25,835,079
Recycling	251,829	630,000	23,060	741,100	163,789
Sewer	15,902,436	5,115,000	(574,899)	4,930,800	15,511,737
Street Light	530,278	969,000	(488,000)	364,780	646,498
TOTAL ENTERPRISE FUNDS	53,290,728	12,716,500	(1,215,035)	11,267,490	53,524,703

Fund	Beginning Net Position 1-1-2019	2019 Revenues	Net Transfers and Debt	2019 Expenditures	Ending Net Position 12-31-2019
INTERNAL SERVICE FUNDS:					
Employee Benefits	334,014	7,623,000	52,410	7,638,000	371,424
Dental Insurance	107,187	145,000	1,000	155,000	98,187
Fleet	2,719,680	985,000	3,500	931,200	2,776,980
Information Technology	260,817	900,000	500	863,430	297,887
Risk Management	838,834	372,525	-	356,000	855,359
TOTAL INTERNAL SERVICE FUNDS	4,260,532	10,025,525	57,410	9,943,630	4,399,837

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.

2019 REVENUE SOURCES \$60,151,503



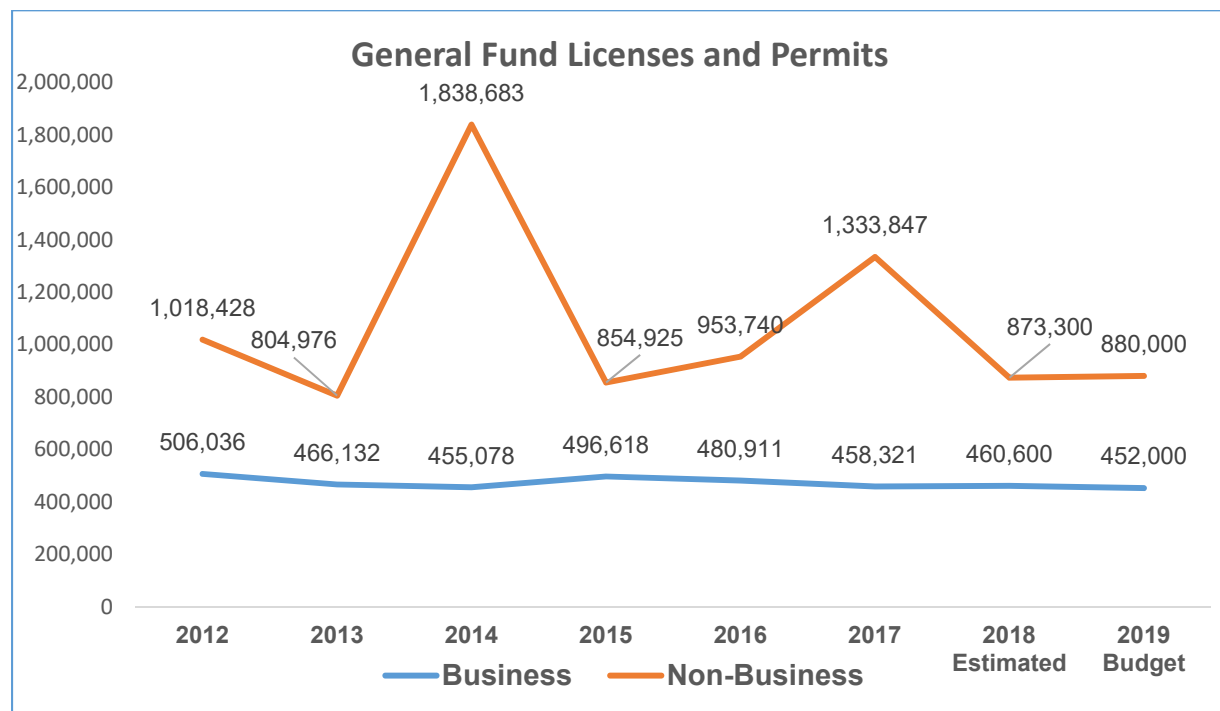
Taxes and Tax Increment - Tax revenues consist of property taxes, tax increments, charitable gambling funds, and penalties and interest. Taxes are the main source of revenue for the General Fund. Combined with other revenues, taxes support budgeted expenditures. Revenues must be sufficient to provide services and maintain adequate fund balance to cover emergencies and contingencies. Property tax collections for 2019 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	\$21,465,600	3.5%
2019	\$22,109,600	3.0%

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 2.6% of the total budgeted revenues in 2019. 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%
2019	\$1,586,900	+21.24%

Licenses and Permits - Licenses and permits revenue is categorized as business or non-business. Business licenses include liquor licenses and general business licenses. Non-business licenses and permit fees, include building permits 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.



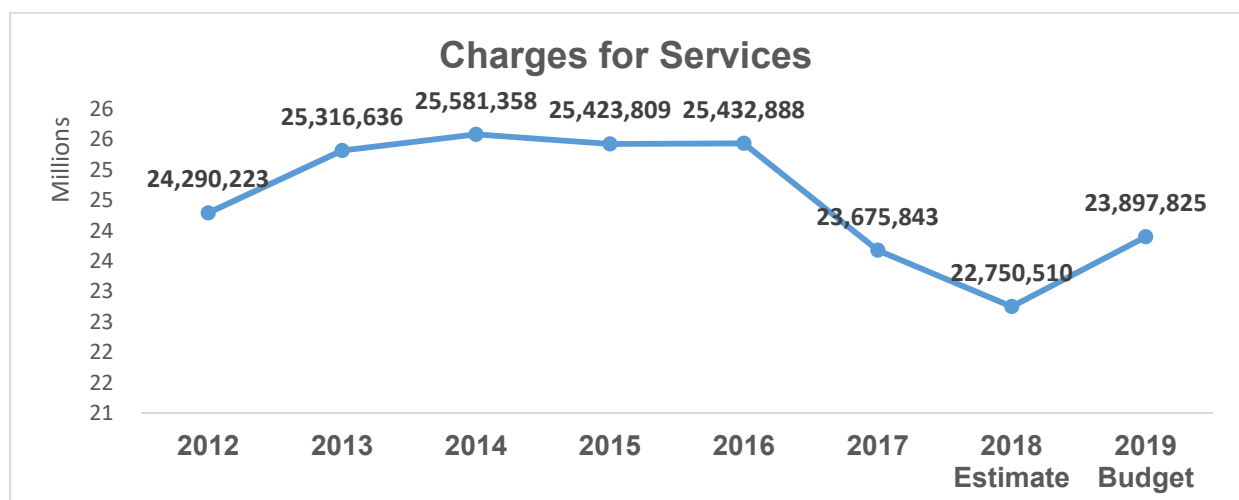
The spike in 2014 was due to the addition of a new research and development facility on the 3M campus and was not considered in the trend analysis.

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. Maplewood 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	427,562	92,936	1,758,254	668,988	1,536,577	4,484,317
2018 Budget	417,000	93,000	1,933,240	864,788	2,370,473	5,678,501
2019 Budget	428,000	93,000	2,000,904	875,682	2,679,362	6,076,948

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 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 because the city no longer operates the 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	\$210,218
2018 Estimate	\$205,000
2019 Budget	\$198,000

Interest Earnings - Interest earnings consists of earnings on investments. The City budgets for investment earnings of approximately 1.5% on average monthly portfolio holdings. Investments are purchased in compliance with Minnesota Statutes 118A.

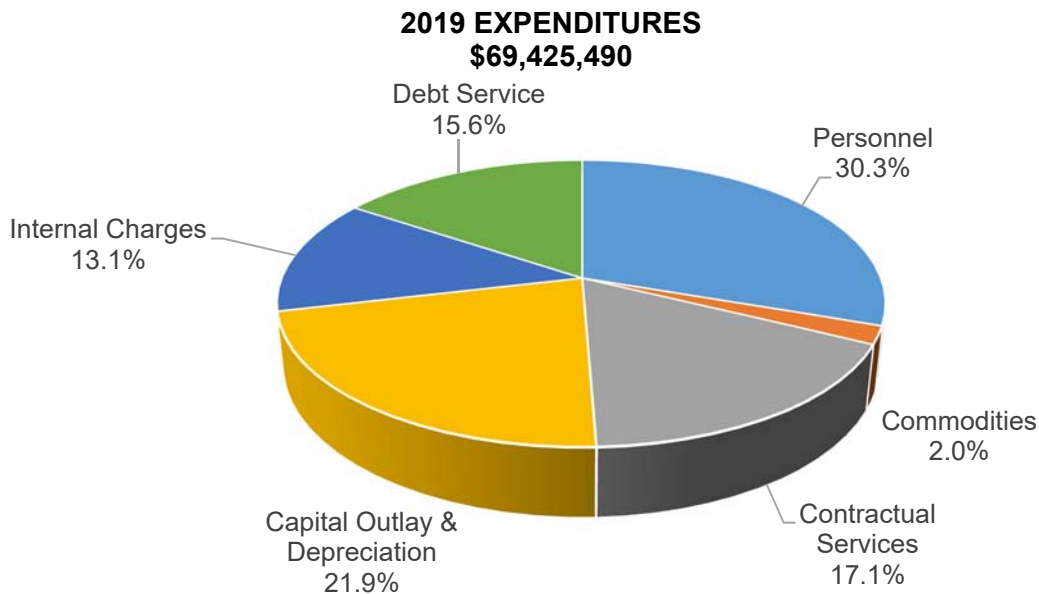
Year	Interest Earnings
2012	\$ 76,197
2013	\$ 32,540
2014	\$ 78,571
2015	\$114,192
2016	\$138,846
2017	\$249,659
2018 Estimate	\$340,090
2019 Budget	\$324,230

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 for operating costs.

Year	Miscellaneous Revenues
2012	\$829,836
2013	\$597,382
2014	\$522,016
2015	\$756,221
2016	\$639,334
2017	\$454,822
2018 Estimate	\$364,500
2019 Budget	\$321,000

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 30% of the total budget. These costs will increase by \$794,290, or 3.9%, over the 2018 Budget due to general wage adjustments in the City's salary schedules. Full-time equivalent positions are up nine employees from the prior year.

Commodities – The purchase of supplies and commodities makes up 2.0% of the total budget. Expenditures for commodities will increase \$89,920, or 6.9%, in 2019. This is due to projected increases in fuel, road salt, and other commodities.

Contractual Services - Contractual services are 17.1% of the total budget and will increase \$994,250, or 9.1%, in 2019. This is mostly due to an increase in sewage treatment costs billed by the Metropolitan Council, but also reflects increases in contractual services for economic development consulting studies and increases in the county dispatching and CAD contracts.

Capital Outlay and Depreciation - These expenditures make up 21.9% of the total budget. Costs are anticipated to be \$1,714,600, or 12.7%, more than 2018 primarily due to the Gladstone \$2,000,000 redevelopment project

Debt Service – Debt service payments are 15.6% of the total budget. Budgeted expenditures for debt service will be \$4,429,342, or 29% less in 2019 due to principal payments on advance refunding bonds in the prior year.

Other Charges – These expenditures are only \$3,000 and consist of interest payments in the ambulance fund.

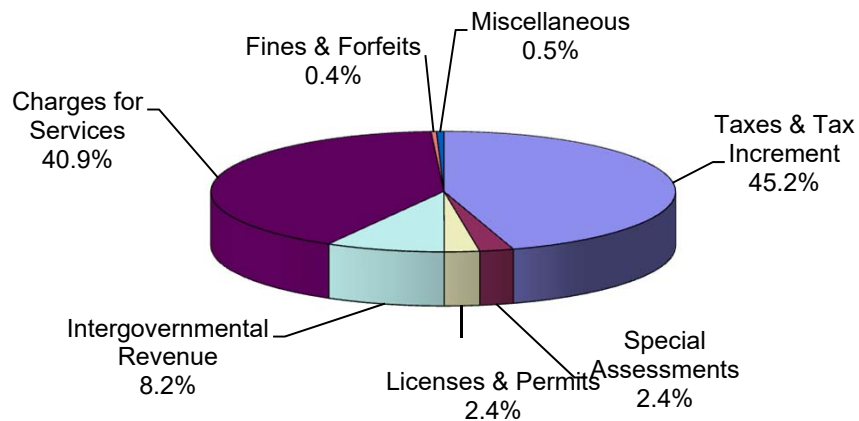
Internal Charges – Interdepartmental charges are 13.1% of the total budget. They are increasing \$531,910, or 6.2%, over the prior year due to increases in employee costs and increased fleet management and IT rental charges. These budgets are established for management purposes only. Expenditures in 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

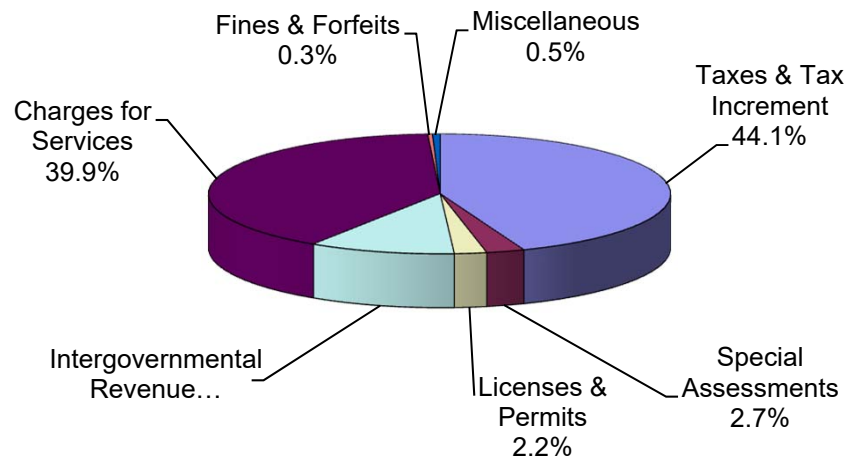
<u>SOURCE</u>	<u>2018 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>2019 BUDGET</u>	<u>PERCENT OF TOTAL</u>
Taxes & Tax Increment	\$25,109,600	45.0%	\$26,402,600	43.9%
Special Assessments	1,308,910	2.3%	1,586,900	2.6%
Licenses & Permits	1,346,900	2.4%	1,344,000	2.2%
Intergovernmental Revenue	4,571,940	8.2%	6,076,948	10.1%
Charges for Services	22,725,170	40.7%	23,897,825	39.7%
Fines & Forfeits	210,000	0.4%	198,000	0.3%
Interest Earnings	224,040	0.4%	324,230	0.5%
Miscellaneous	285,900	0.5%	321,000	0.5%
Totals	\$55,782,460	100.0%	\$60,151,503	100.0%

ALL BUDGETARY FUNDS REVENUE SUMMARY

2018 REVENUE SOURCES \$55,782,460



2019 REVENUE SOURCES \$60,151,503



ALLOCATION OF TOTAL EXPENDITURES

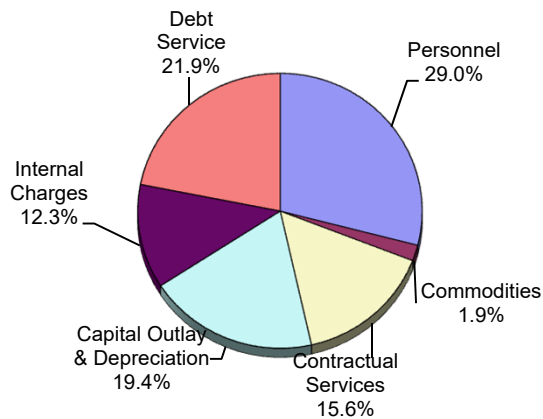
<u>TYPE</u>	2018 BUDGET	PERCENT OF TOTAL	2018 BUDGET	PERCENT OF TOTAL
Personnel	\$20,221,930	29.0%	\$21,016,220	30.3%
Commodities	1,310,770	1.9%	1,400,690	2.0%
Contractual Services	10,869,140	15.6%	11,863,390	17.1%
Capital Outlay & Depreciation	13,506,400	19.4%	15,221,000	21.9%
Other Charges	0	0.0%	3,000	0.0%
Internal Charges	8,548,290	12.3%	9,080,200	13.1%
Debt Service	15,270,332	21.9%	10,840,990	15.6%
Totals	\$69,726,862	100.0%	\$69,425,490	100.0%

<u>DEPARTMENT</u>				
Administration	\$ 2,634,230	3.8%	\$ 2,463,860	3.5%
Environment & Economic Development	4,120,510	5.9%	6,233,800	9.0%
Finance	1,213,570	1.7%	1,300,990	1.9%
Fire	4,958,790	7.1%	5,177,270	7.5%
Legislative	192,380	0.3%	192,140	0.3%
Parks & Recreation	3,712,160	5.3%	2,680,990	3.9%
Police	9,544,840	13.7%	9,941,850	14.3%
Public Works	18,729,420	26.9%	20,646,970	29.7%
Internal Services	9,350,630	13.4%	9,943,630	14.3%
Debt Service	15,270,332	21.9%	10,843,990	15.6%
Totals	\$69,726,862	100.0%	\$69,425,490	100.0%

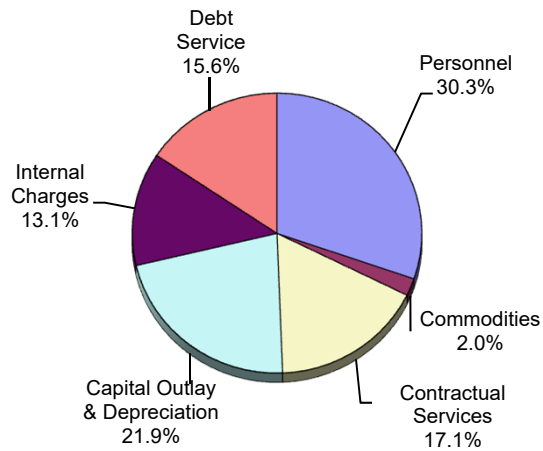
ALL BUDGETARY FUNDS EXPENDITURE SUMMARY

Type

2018

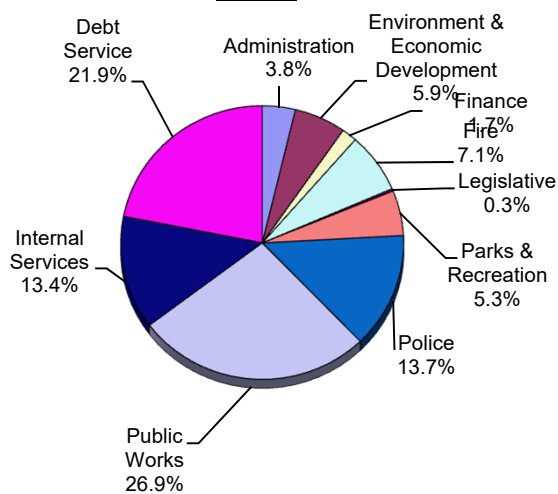


2019

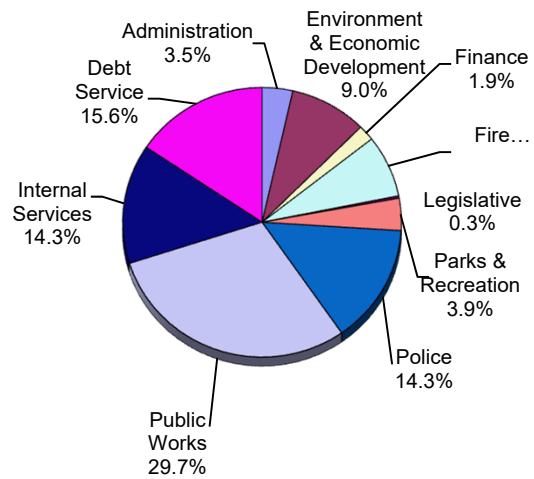


Department

2018



2019



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 2019 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 ultimately impact 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 2.9% 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 41.67% 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 2019.

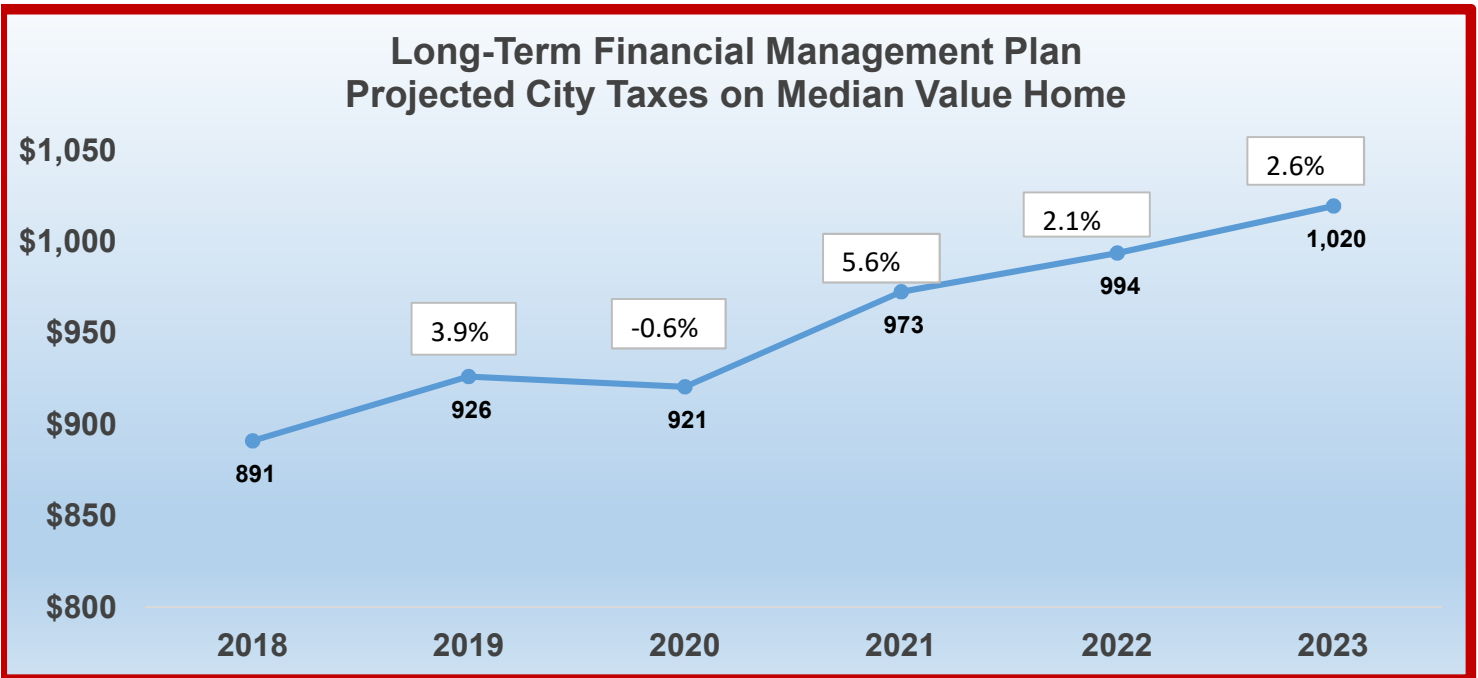


GENERAL FUND LONG-TERM FINANCIAL PROJECTIONS 2019-2023

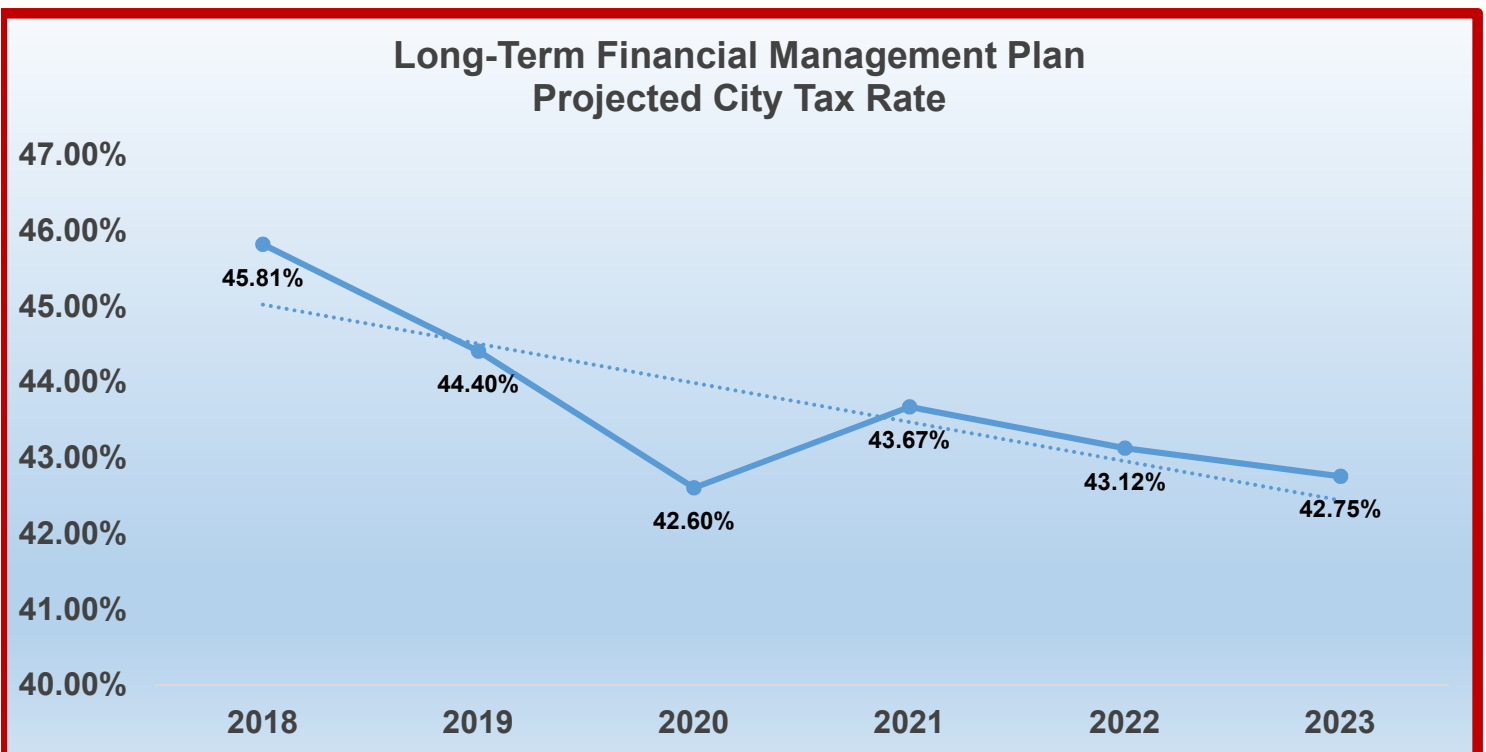
	2019 Budget	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Revenues					
Property Taxes	\$ 16,138,910	\$ 16,304,401	\$ 16,893,261	\$ 17,500,845	\$ 18,100,761
Assessments & Other Taxes	-	-	-	-	-
Licenses & Permits	1,332,000	1,345,320	1,358,773	1,372,361	1,392,946
Fines & Forfeits	180,000	181,800	183,618	185,454	188,236
Intergovernmental	1,057,930	1,068,509	1,079,194	1,089,986	1,106,336
Charges for Services	1,170,300	1,182,003	1,193,823	1,205,761	1,223,848
Interest Earnings	50,000	50,500	51,005	51,515	52,288
Miscellaneous	83,500	84,335	85,178	86,030	87,321
Total Revenues	20,012,640	20,216,868	20,844,853	21,491,953	22,151,736
Expenditures					
Administration	1,777,530	1,330,840	1,370,765	1,411,888	1,454,245
Citizen Services	-	-	-	-	-
Economic Development	1,394,050	1,435,872	1,478,948	1,523,316	1,569,016
Finance	1,300,990	1,781,240	1,834,677	1,889,718	1,946,409
Fire	2,247,350	2,252,440	2,320,013	2,389,614	2,461,302
Legislative	162,140	158,980	163,749	168,662	173,722
Parks	557,790	557,440	574,163	591,388	609,130
Police	9,666,850	9,813,190	10,107,586	10,410,813	10,723,138
Public Works	4,066,310	4,060,840	4,182,665	4,308,145	4,437,390
Total Expenditures	21,173,010	21,390,842	22,032,567	22,693,544	23,374,350
Excess (deficit) of revenues over expenditures	(1,160,370)	(1,173,974)	(1,187,713)	(1,201,591)	(1,222,614)
Other financing sources (uses):					
Sale of Capital Assets	20,000	25,000	25,000	25,000	25,000
Transfers In:	1,340,370	1,348,974	1,362,713	1,376,591	1,397,614
Transfers Out:	-	-	-	-	-
Total other financing sources (uses)	1,360,370	1,373,974	1,387,713	1,401,591	1,422,614
Change in fund balance	200,000	200,000	200,000	200,000	200,000
Fund balance January 1	8,640,446	8,840,446	9,040,446	9,240,446	9,440,446
Fund balance December 31	<u>\$ 8,840,446</u>	<u>\$ 9,040,446</u>	<u>\$ 9,240,446</u>	<u>\$ 9,440,446</u>	<u>\$ 9,640,446</u>
Fund balance % of expenditures	41.75%	42.26%	41.94%	41.60%	41.24%

GENERAL FUND FIVE YEAR FINANCIAL PROJECTIONS

Maplewood property taxes are projected to increase on average 2.9% per year in the five year period.



Anticipated growth in the tax base, combined with modest levy increases result in a stable tax rate over the next five years.



SECTION IV

CAPITAL IMPROVEMENT 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.

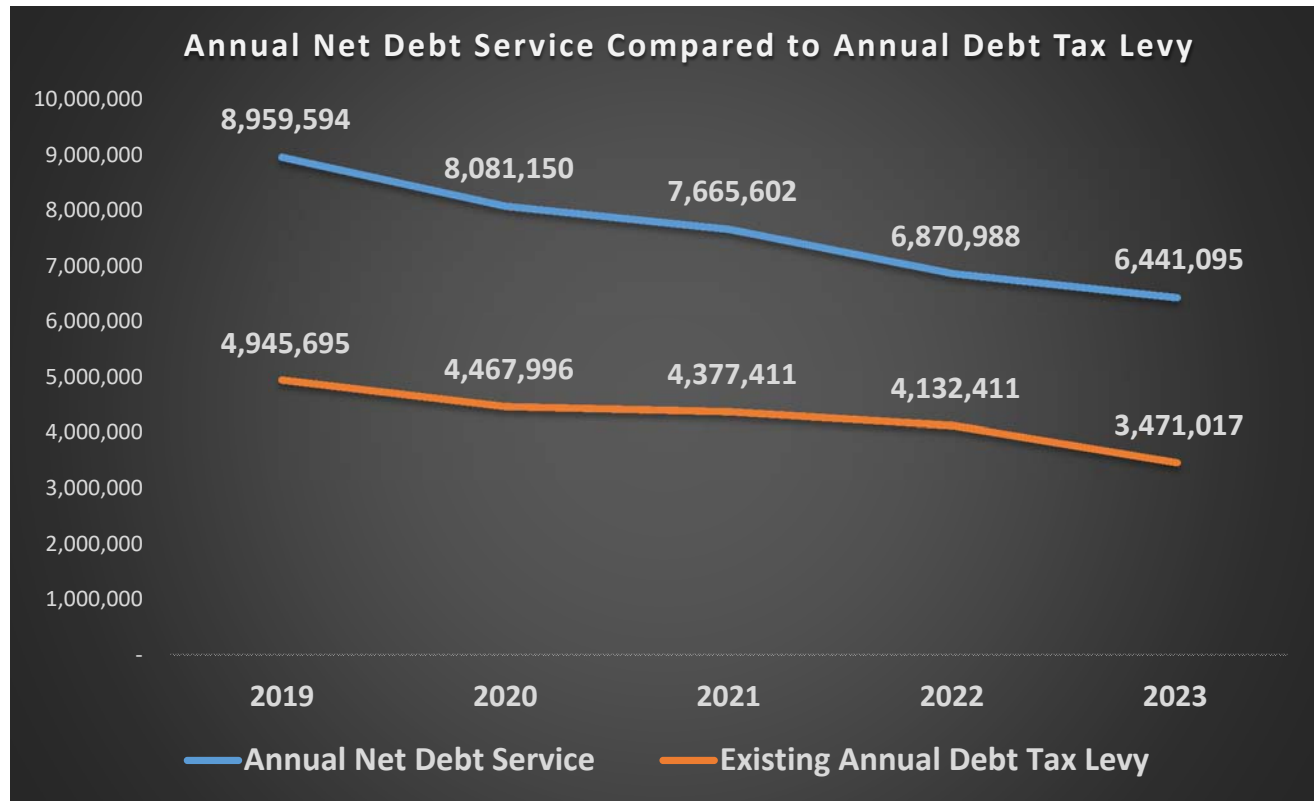
Debt Service Fund - The City's debt service budget is financed by the Debt Service Fund which accounts for the accumulation and use of financial resources to pay principal and interest on long-term debt. A separate debt service sub-fund is required for each bond issue.

Types of Debt - The 2019 budget for the Debt Service Fund includes a tax levy of \$4,945,690 which is a 1.05% increase over 2018. The following table illustrates a breakdown by bond issue type along with a comparison for 2018:

DEBT SERVICE LEVY BY BOND ISSUE TYPE		
2018	2019	
\$3,604,957	\$3,496,809	Public Works Improvement Bonds
166,000	453,929	Tax Abatement Bonds
676,937	642,666	Capital Improvement Plan Bonds
324,119	269,089	Fire Safety Bonds
122,057	83,197	Equipment Certificates
\$4,894,070	\$4,945,690	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 2019 Debt Service Budget total \$3,356,760, including special assessments, intergovernmental aid and investment interest. Anticipated 2019 special assessment revenues are \$1,586,900. State street aid is expected to be \$642,740, and State local government aid will be \$110,000. Investment interest will be approximately \$42,230. Transfers from utility funds total \$974,890. In addition, a refunding escrow in the amount of \$1,225,000 will defease principal on advanced refunding debt. The refunding activity is not reflected on the chart above.

Projected Debt Service Payments - Expenditures for the 2019 Debt Service Budget total \$10,194,100, including the refunding bond principal defeasance of \$1,225,000. The budget consists primarily of principal and interest payments on bond issues. The difference between expenditures and revenues in the 2019 debt service budget will be financed by fund balances and transfers in from other funds.

Existing and Projected Debt Outstanding - On December 31, 2018, the City's net debt outstanding is \$58,291,480. This is a decrease of 0.8% from the balance on December 31, 2017. On December 31, 2018, the City's net debt outstanding will be \$57,840,180, which is a decrease of 0.8% from the balance on December 31, 2018.

Changes in General Long-Term Debt Payable		
Debt payable - January 1:	2018	2019
Tax Increment Bonds	\$1,295,710	\$1,241,480
Public Works Improvement Bonds	48,055,000	43,405,000
G.O. Revenue Bonds	5,345,000	6,060,000
General Obligation Bonds	10,755,000	8,810,000
Total debt payable – January 1	65,450,710	59,516,480
New debt issues	6,940,000	6,769,990
Debt retired/refunded	12,874,230	8,446,290
Total debt payable - December 31	59,516,480	57,840,180
Escrow balance for refunding bonds	(1,225,000)	(-0-)
Net debt outstanding – December 31	\$58,291,480	\$57,840,180
Percent increase (decrease)	-0.8%	-0.8%

Projected New Debt - The anticipated new debt issuance for 2019, in the amount of \$6,769,990, will be utilized for the following acquisitions and improvements:

- Street and public improvements \$4,769,990
- Gladstone area redevelopment \$2,000,000

Debt Retirement - The 2019 principal retirement of \$8,446,290 includes the defeasance of outstanding principal of the 2017B advanced refunding bonds, in the amount of \$1,225,000, including the following issues:

- 2009A G.O Improvement \$1,225,000

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 2019-2023. It indicates that the City's outstanding debt is, and will be, significantly below the legal debt limit.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2019	2020	2021	2022	2023
Projected market value	4,023,647,929	4,124,239,127	4,206,723,910	4,290,858,388	4,355,221,264
Statutory debt limit					
3% of market value	120,709,438	123,727,174	126,201,717	128,725,752	130,656,638
Amount of debt applicable to debt limit:					
Equipment 2012A	65,000	-	-	-	-
CIP 2013A	2,750,000	2,520,000	2,290,000	2,055,000	1,815,000
Refunding 2013B	500,000	255,000	-	-	-
CIP & Equipment 2014A	2,725,000	2,550,000	2,365,000	2,300,000	1,980,000
CIP & Equipment 2015B	960,000	870,000	780,000	690,000	420,000
CIP & Equipment 2016A	1,410,000	1,230,000	1,040,000	920,000	835,000
Total debt applicable	8,410,000	7,425,000	6,475,000	5,965,000	5,050,000
Legal debt margin	112,299,438	116,302,174	119,726,717	122,760,752	125,606,638

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.

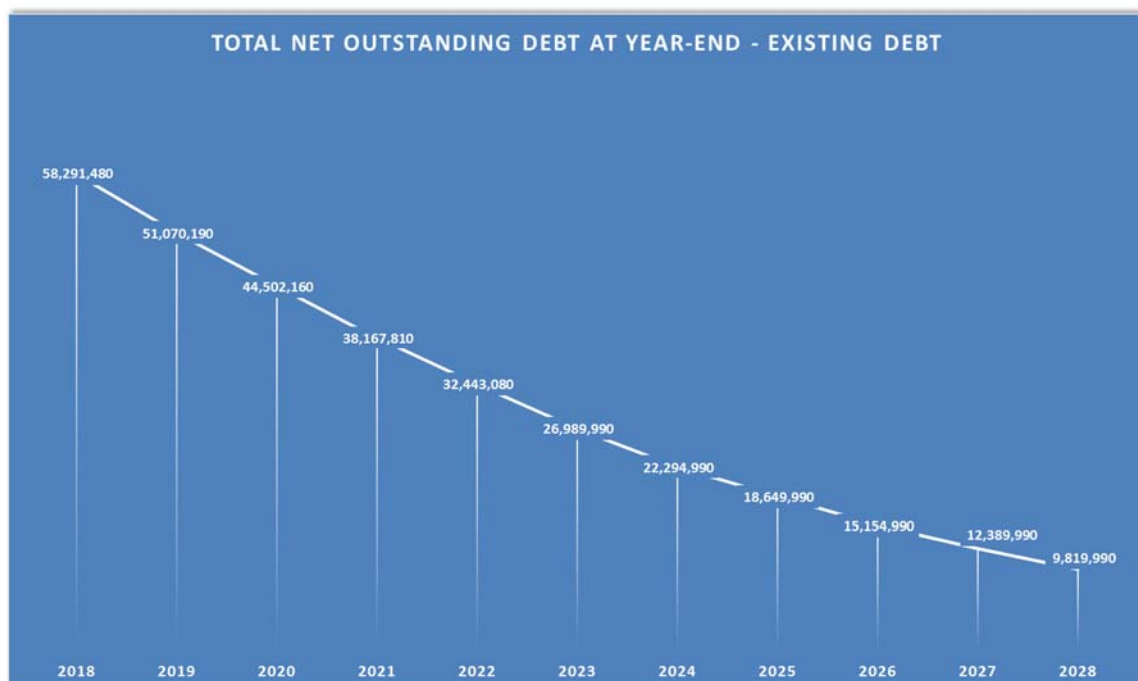
For the 2014 bond issue, the City used Standard & Poor's Ratings Services. Maplewood was assigned a rating of AA+ with a stable outlook.

The AA+ rating, with stable outlook, was affirmed by Standard & Poor's for the 2015, 2016, 2017 and 2018 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. The Aa2 rating was affirmed by Moody's in 2018. Standard & Poor's did not share the same philosophy regarding Minnesota pension liabilities and did not downgrade the debt. Minnesota pension liabilities continue to improve, which could eventually improve the rating. However, Maplewood's 2019 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 53.7% of the principal is due within 5 years and 83.2% 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>
2019	7,221,290	1,738,310	8,959,600
2020	6,568,030	1,513,120	8,081,150
2021	6,334,350	1,331,250	7,665,600
2022	5,724,730	1,146,260	6,870,990
2023	5,453,080	988,010	6,441,090
2024	4,695,000	762,560	5,457,560
2025	3,645,000	638,230	4,283,230
2026	3,495,000	530,430	4,025,430
2027	2,765,000	431,510	3,196,510
2028	2,570,000	351,480	2,921,480
2029	2,265,000	277,490	2,542,490
2030	2,210,000	206,510	2,416,510
2031	1,885,000	140,480	2,025,480
2032	1,615,000	84,000	1,699,000
2033	905,000	44,060	949,060
2034	750,000	18,350	768,350
2035	190,000	3,330	193,330
TOTAL	58,291,480	10,205,380	68,496,860



City of Maplewood

Ramsey County, Minnesota

2019 – 2023 Capital Improvement Plan



Maplewood

Adopted December 10, 2018

Prepared by the City Manager and Department of Finance

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Maplewood

SECTION I INTRODUCTION



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CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

DECEMBER 10, 2018

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
Michael Martin	Interim Director of Environment & Economic Development	May 2, 2016
Ellen Paulseth	Finance Director	May 2, 2016
Audra Robbins	Manager of Parks & Recreation	January 1, 2011
Mychal Fowlds	Director of Information Technology	February 6, 2006
Andrea Sindt	City Clerk	January 1, 2017
Steve Lukin	Fire Chief	March 17, 2000
Michael Mondor	EMS Chief	May 16, 2016
Steve Love	Director of Public Works	September 12, 2017
Scott Nadeau	Director of Public Safety	August 7, 2017

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December 10, 2018

Honorable Mayor and Council Members:

Introduction

The 2019 – 2023 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 2019 – 2023 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 2019-2023 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 2019 – 2023 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 2019 – 2023 CIP include:

Equipment & Facilities

- Facility Maintenance and Upgrades
- Fire Station Rehabilitation
- Fire Truck Replacements
- Ambulance Replacements
- Fleet Replacements
- Technology Upgrades
- Police and Fire Radio and Equipment Replacements
- Lift Station Upgrades
- Police Vehicles

Street Improvements

- Dennis/McClelland Area Street Improvements
- Gladstone Area Phase III Improvements
- Ferndale/Ivy Area Street Improvements
- East Shore Drive Area Street Improvements
- Mailand/Crestview Forest Area Pavement
- Schaller Area Pavement
- Southcrest/Ferndale Area Pavement
- Cope/McMenemy Street Improvements
- Gervais Area Pavement
- Prosperity Road Street Improvements
- Roselawn & Edgerton Intersection Improvements
- Sterling Street Bridge Replacement
- McKnight Traffic Signal Replacement
- Lake Boulevard (North St. Paul is lead agency)
- 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
- Open Space Improvements
- Park Improvements
- Emerald Ash Borer Removal and Planting

Economic Development

- Gladstone Area Redevelopment
- Housing Replacement Program

Recommendation

The 2019 – 2023 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 2019 – 2023 Capital Improvement Plan to ensure that the City's infrastructure, facility and equipment needs will be met.

Melinda Coleman

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.

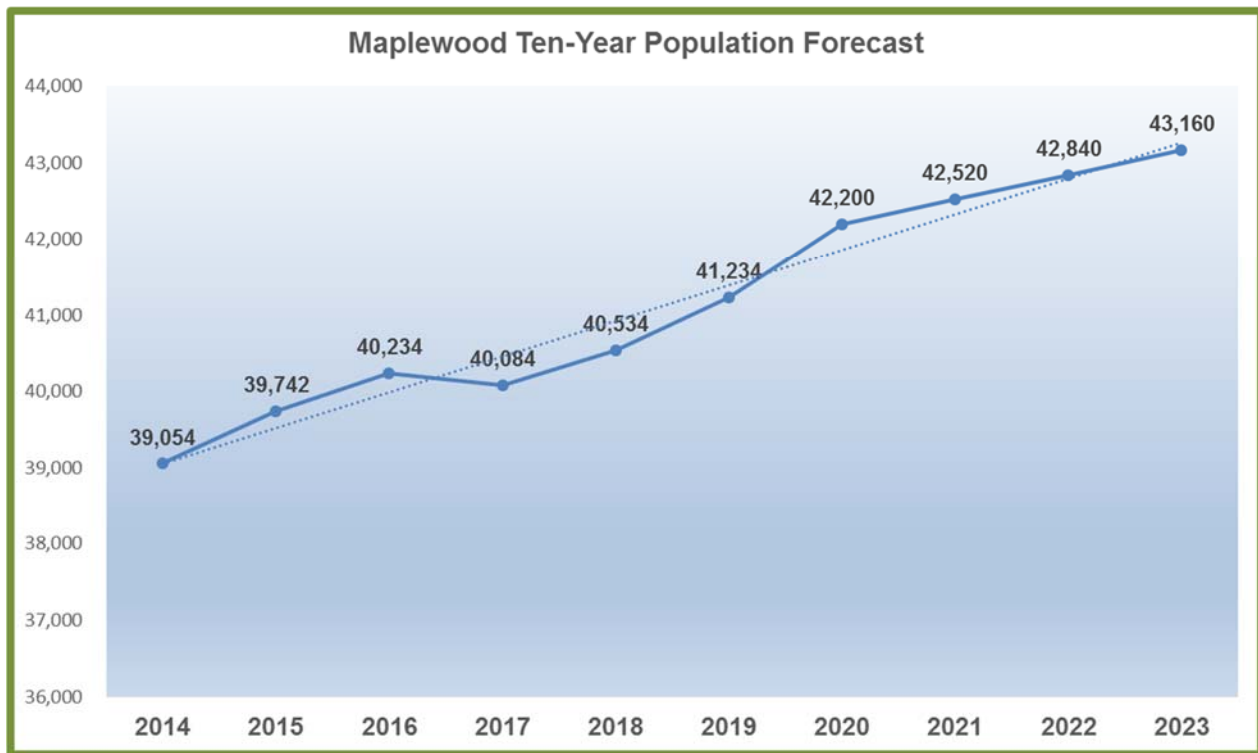
Other Sources of Revenue:

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.

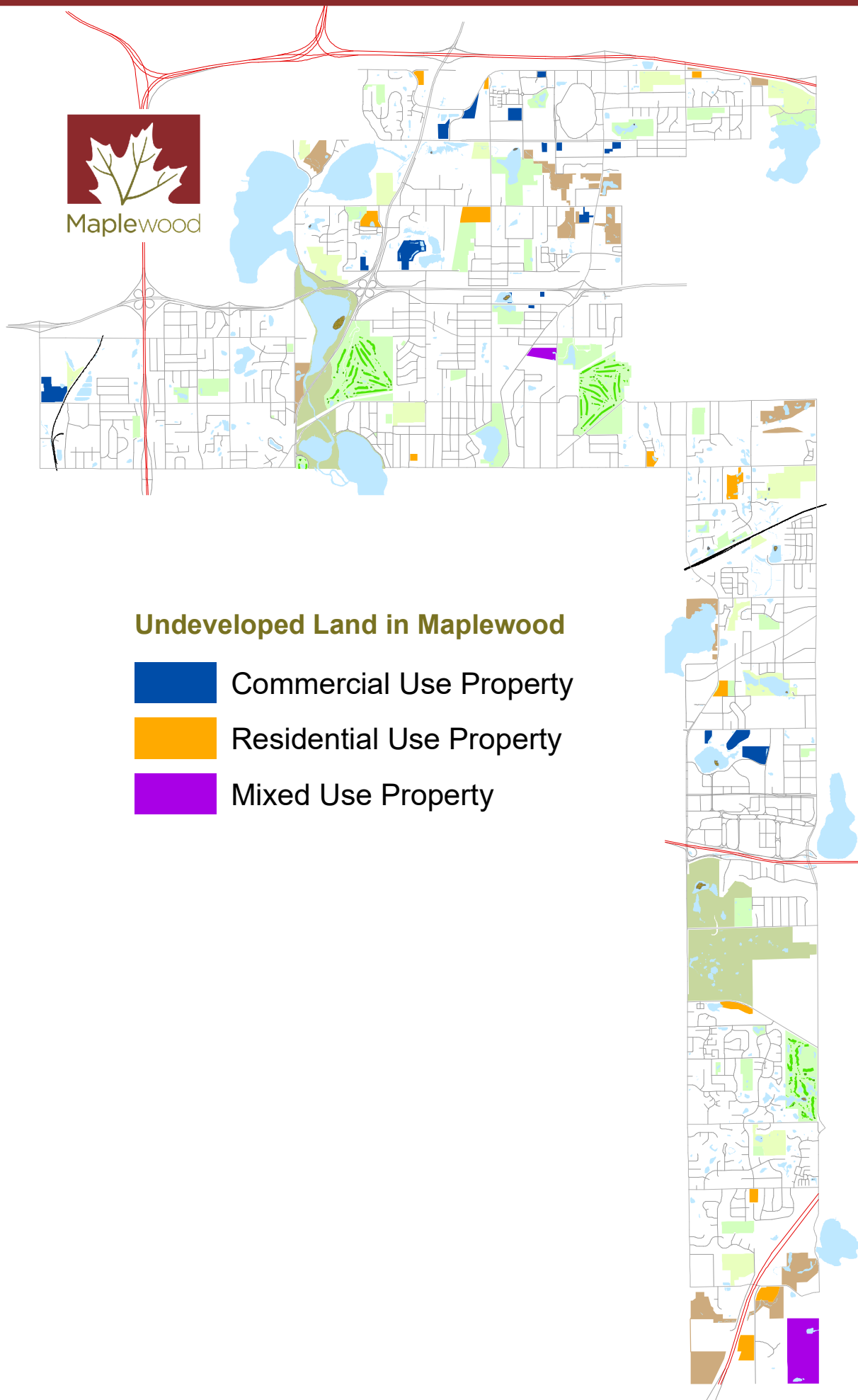
Grants – Grants and contributions are occasionally received from other sources, usually state or federal agencies. The City Council approves the receipt of grants and contributions.

Maplewood Population and Housing Statistics

YEAR	<i>ESTIMATED POPULATION</i>	<i>POPULATION GAIN (LOSS)</i>	<i>NEW HOUSEHOLDS</i>	<i>HOUSEHOLDS</i>
2010	38,018	263	(212)	14,882
2011	38,374	356	151	15,033
2012	39,065	691	135	15,168
2013	38,950	(115)	121	15,289
2014	39,054	104	(46)	15,243
2015	39,742	688	82	15,325
2016	40,234	492	335	15,660
2017	40,084	(150)	(130)	15,530
2018	40,534	450	195	15,865
2019	41,234	700	304	16,200
2020	42,200	966	420	17,000
2021	42,520	320	139	17,330
2022	42,840	320	139	17,469
2023	43,160	320	139	17,608

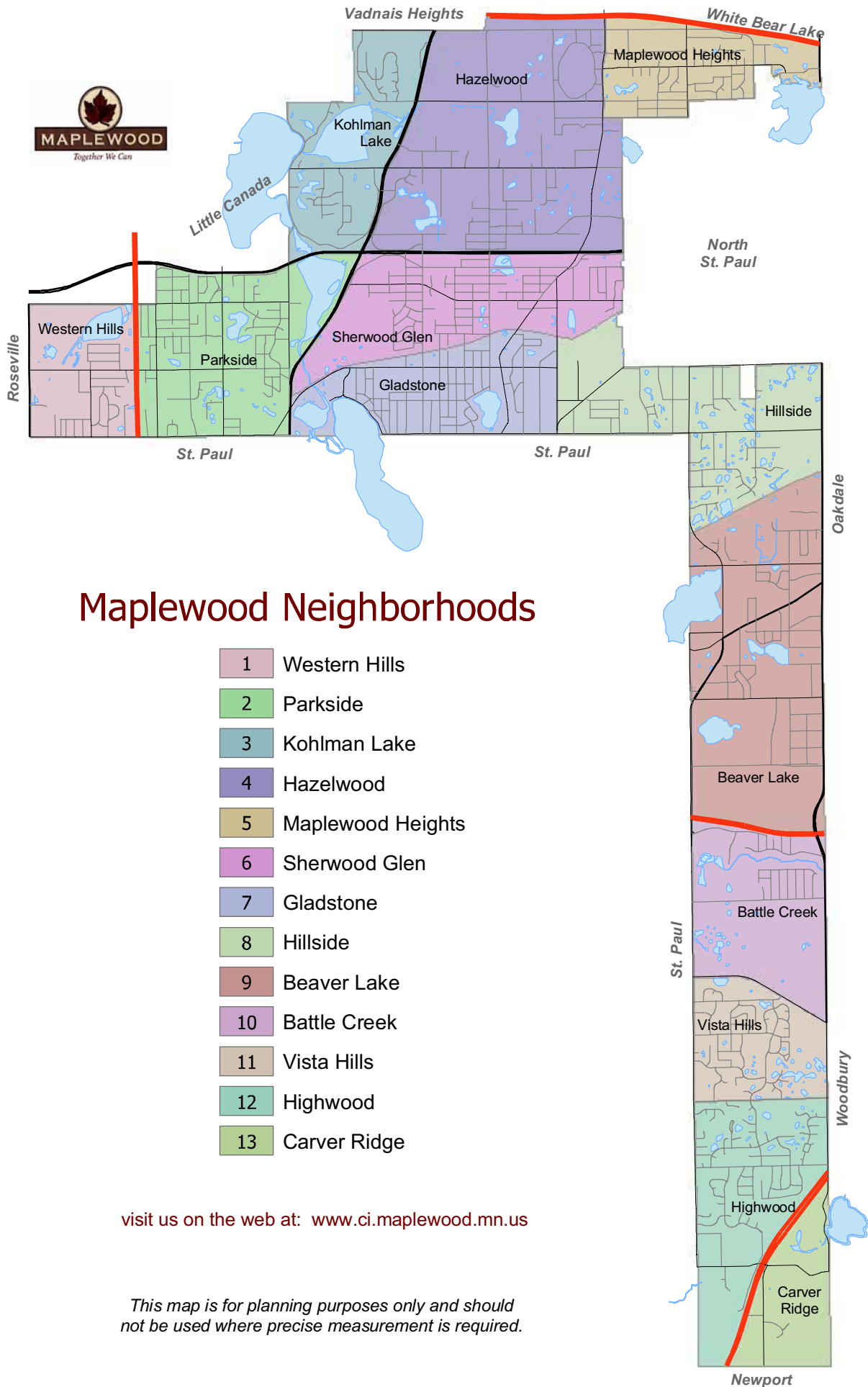


Sources: Metropolitan Council and Maplewood Staff



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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 2019 - 2023 contains a total of \$64,051,471 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 2019 – 2023 CIP are as follows:

Gladstone Area Phase 3 Street Improvements - \$5,192,000



The third phase of the Gladstone corridor includes the section of Frost Avenue lying between English Street and White Bear Avenue. The majority of this section of Frost Avenue drains directly to Wakefield Lake which is an impaired water body. The City will work jointly with the Watershed District to provide water quality improvements and pedestrian facilities. Improvements also include partial reconstruction of the street, expansion of storm water facilities, and utility main repairs. The project is designed to meet the requirements of the City's Living Streets Policy and the Gladstone Master Plan. It includes 1.08 miles of streets, with an average PCI rating of 44/100.

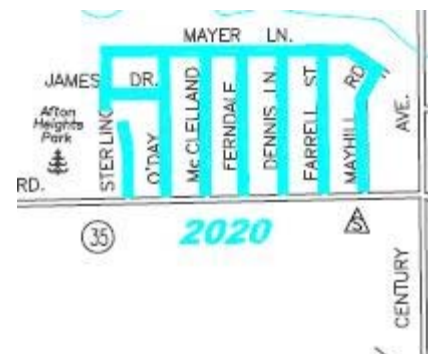
Ferndale/Ivy Area Street Improvements - \$3,320,000

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 was completed with the feasibility study in 2017. Identified flood remediation work will be incorporated into the 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 - \$6,030,000

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 were 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.

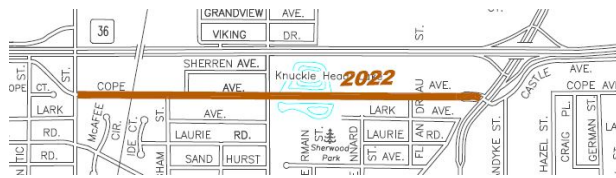


East Shore Drive Area Street Improvements - \$4,980,000

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 - \$7,150,000



Cope Avenue and McMenemy Street will be partially reconstructed in 2022, including the replacement of road pavement, expansion of storm water facilities, utility repairs, and pedestrian improvements.

McMenemy Street will also include the installation of concrete curb and gutter. 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.

Prosperity Road Street Improvements - \$3,770,000

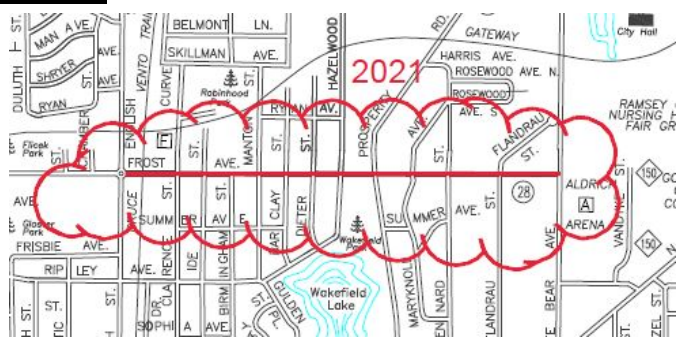
Prosperity Road is currently built as a rural section road with no curb and gutter and will require a full reconstruction with concrete curb and gutter. It will be designed to meet the requirement of the City's Living Streets Policy. Improvements will include pavement replacement, installation of concrete curb and gutter, and replacement of the existing water main and a portion of sanitary sewer main lining. Wakefield Lake is an impaired water body and a top priority of the Watershed District.



Gladstone Area Redevelopment - \$4,000,000

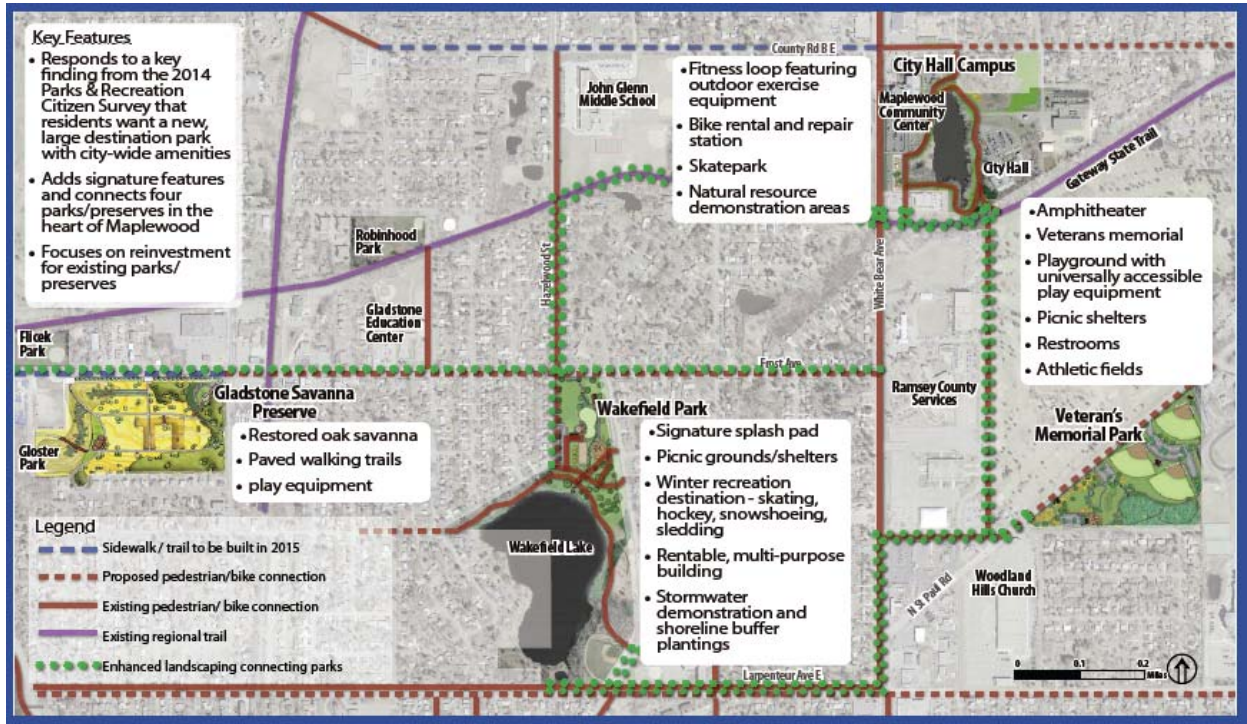
Specific properties in the Gladstone area have been identified for redevelopment, contingent on available funding. The City will facilitate the acquisition and redevelopment of the properties in accordance with the approved Gladstone Master Plan and the City's Comprehensive Plan. The first two phases of street and landscape improvements have been completed.

Phase 3 public improvements are scheduled for completion in 2019. The final phase will include funding for the acquisition of property for redevelopment.



Park Maintenance and Reinvestment - \$5,115,000

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 in this CIP include improvements to: Goodrich Park, Harvest Park, Hazelwood Park, Wakefield Park, Open Space, Maplewood Nature Center Improvements, Neighborhood Picnic Shelters, and upgrades to various parks.



Rehabilitation of Hazelwood Fire Station #3 - \$6,700,000

The City will remodel 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 Hazelwood station will be remodeled to meet fire prevention and protection needs into the future.



Five-Year Capital Improvement Plan Summary

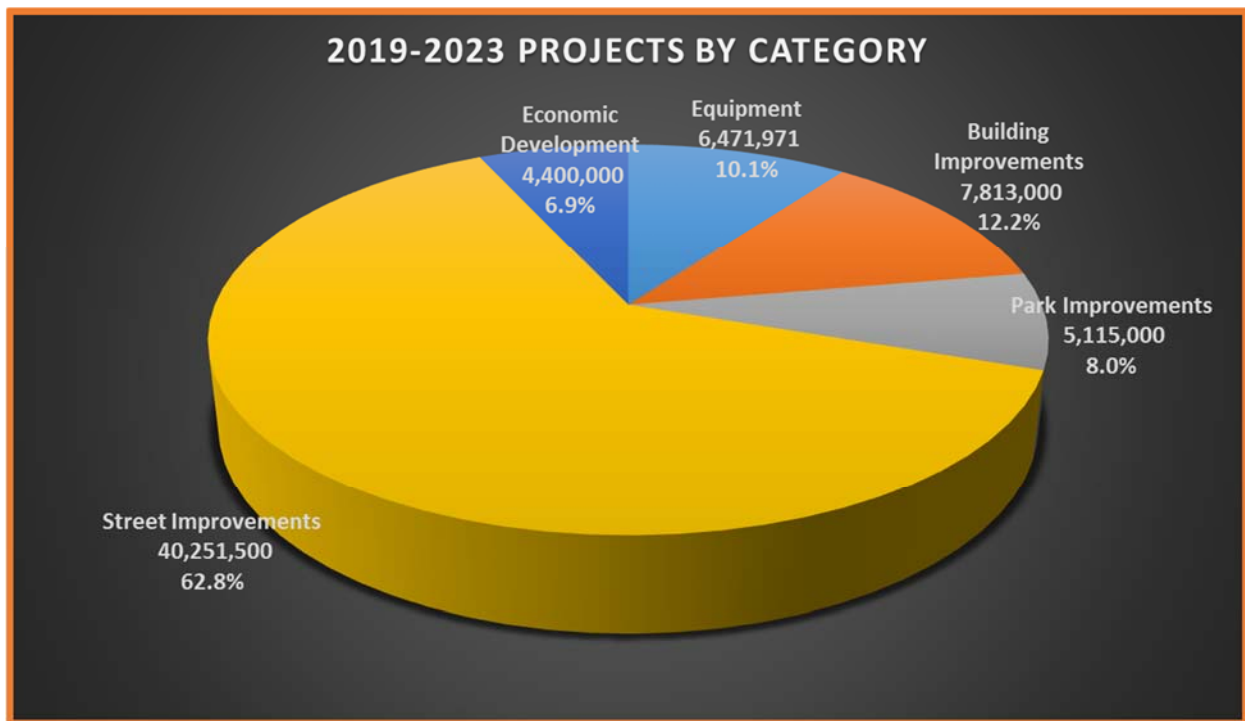
Categories of Expenditures

Street construction is the largest expenditure category in the five-year CIP. All streets in the CIP have a Pavement Condition Index (PCI) of 55 or below. All but one street in the plan is rated below 45, 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, City streets have significant 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	2019	2020	2021	2022	2023	Total
Buildings	469,000	7,110,000	134,000	-	100,000	7,813,000
Equipment	2,130,471	756,500	619,200	1,883,900	1,081,900	6,471,971
Parks	650,000	1,275,000	535,000	1,810,000	845,000	5,115,000
Redevelopment	2,100,000	300,000	1,000,000	-	1,000,000	4,400,000
Streets	11,431,500	9,100,000	6,760,000	9,170,000	3,790,000	40,251,500
TOTAL	16,780,971	18,541,500	9,048,200	12,863,900	6,816,900	64,051,471



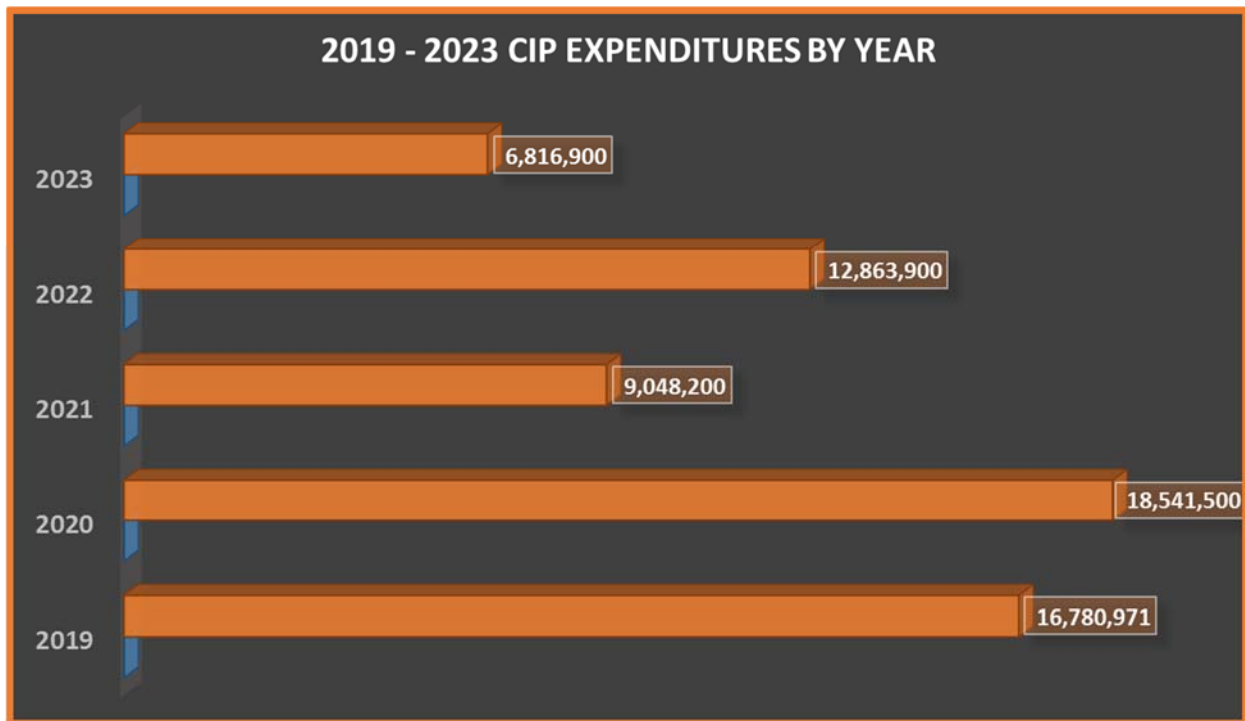
Timing of Projects and Expenditures

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 significant expenditure 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 \$64,051,471. 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 43% of the CIP will be financed with debt. General Obligation Bonds will be issued to fund the large street and facility projects.

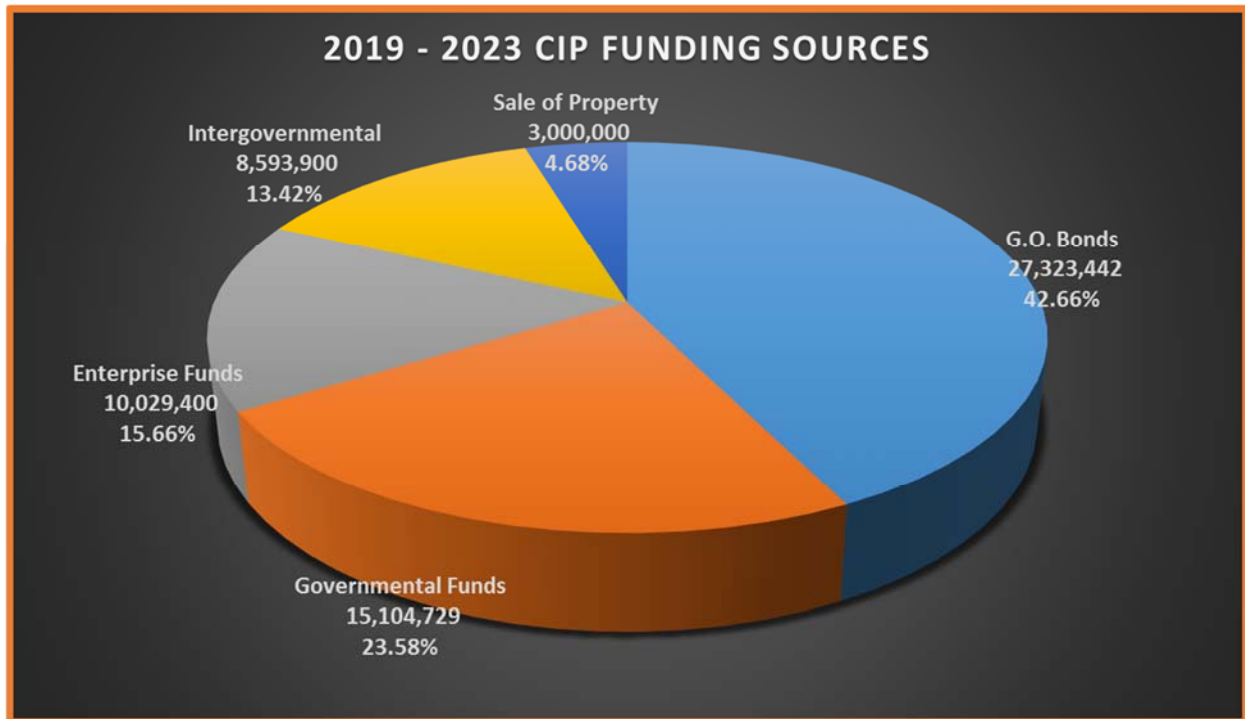
Intergovernmental revenue includes state, federal, and local government grants, and will fund an estimated 13% of the projects included in the CIP.

Existing fund balances in the enterprise funds will finance over 15% of the total projects in the CIP. 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. These funds are derived from franchise fees, tax levies, and special charges. 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 24% 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:

Estimated Tax Levies for CIP Expenditures

	2019	2020	2021	2022	2023	Total
Debt Service Payments	-	303,450	722,500	924,800	1,273,850	3,224,600
Capital Improvement Projects:						
Fleet Management	500,000	500,000	500,000	500,000	500,000	2,500,000
IT	65,000	65,000	65,000	65,000	65,000	325,000
Fire Equipment Fund	60,000	75,000	75,000	75,000	80,000	365,000
Police Equipment	185,000	185,000	190,000	190,000	190,000	940,000
CIP Fund	279,900	331,500	477,200	344,900	354,900	1,788,400
Maplewood Community Center	200,000	204,000	208,080	212,242	216,486	1,040,808
TOTAL CIP TAX LEVY	1,289,900	1,663,950	2,237,780	2,311,942	2,680,236	10,183,808

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	2019	2020	2021	2022	2023	5-Year Impact
Estimated City Tax Rate	45.824%	43.824%	44.937%	44.375%	44.002%	-3.976%
Estimated Increase (Decrease) City Tax Rate	0.03%	-4.36%	2.54%	-1.25%	-0.84%	
Estimated City Taxes on Average Home	\$922	\$914	\$966	\$988	\$1,013	\$91
Estimated City Tax Increase (Decrease) on Average Home	\$31	(\$8)	\$52	\$22	\$25	
Estimated Increase (Decrease) City Taxes	3.50%	-0.87%	5.69%	2.28%	2.53%	9.87%

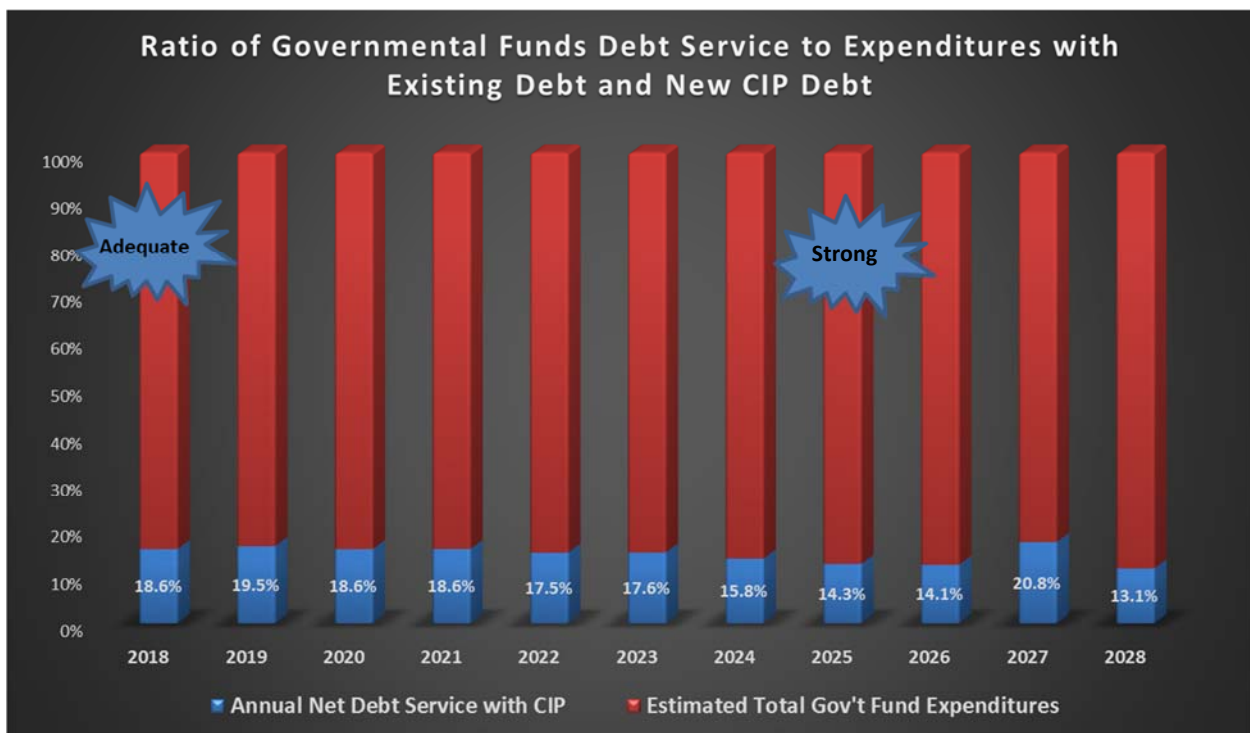
Debt Analysis

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.

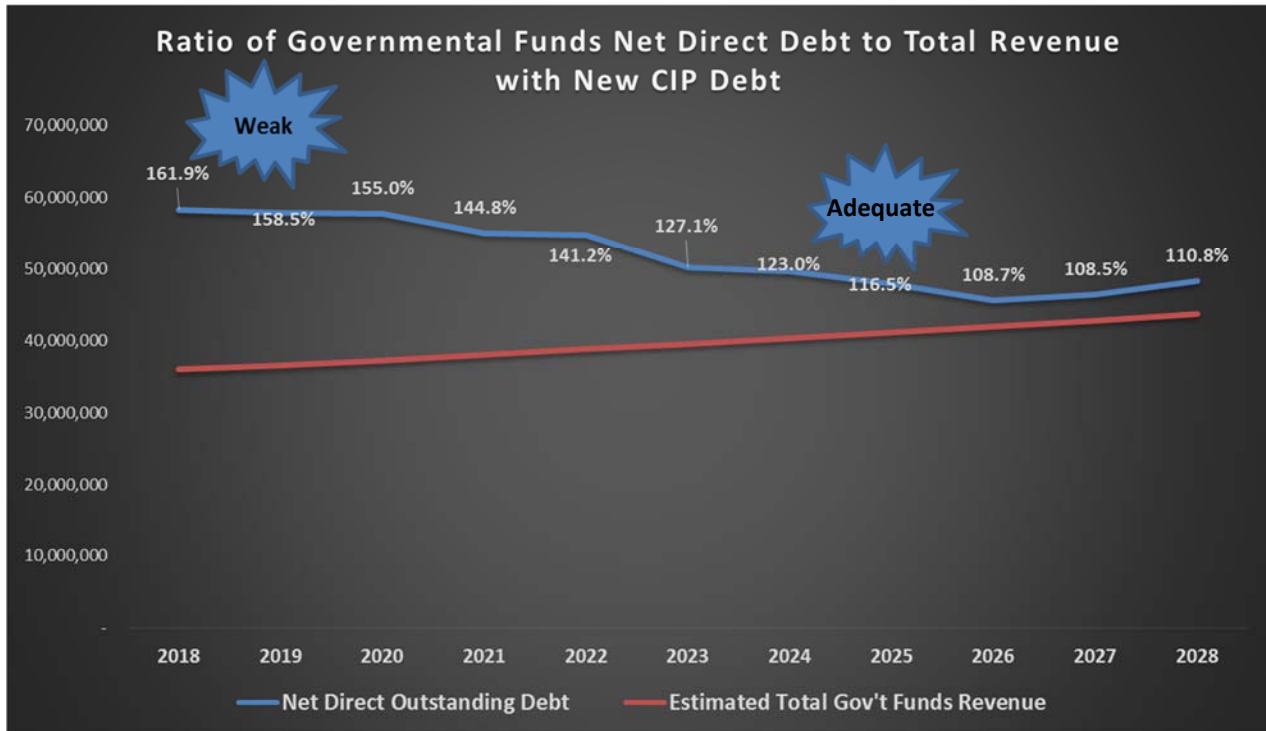
Bond Rating

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 2019-2028 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 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

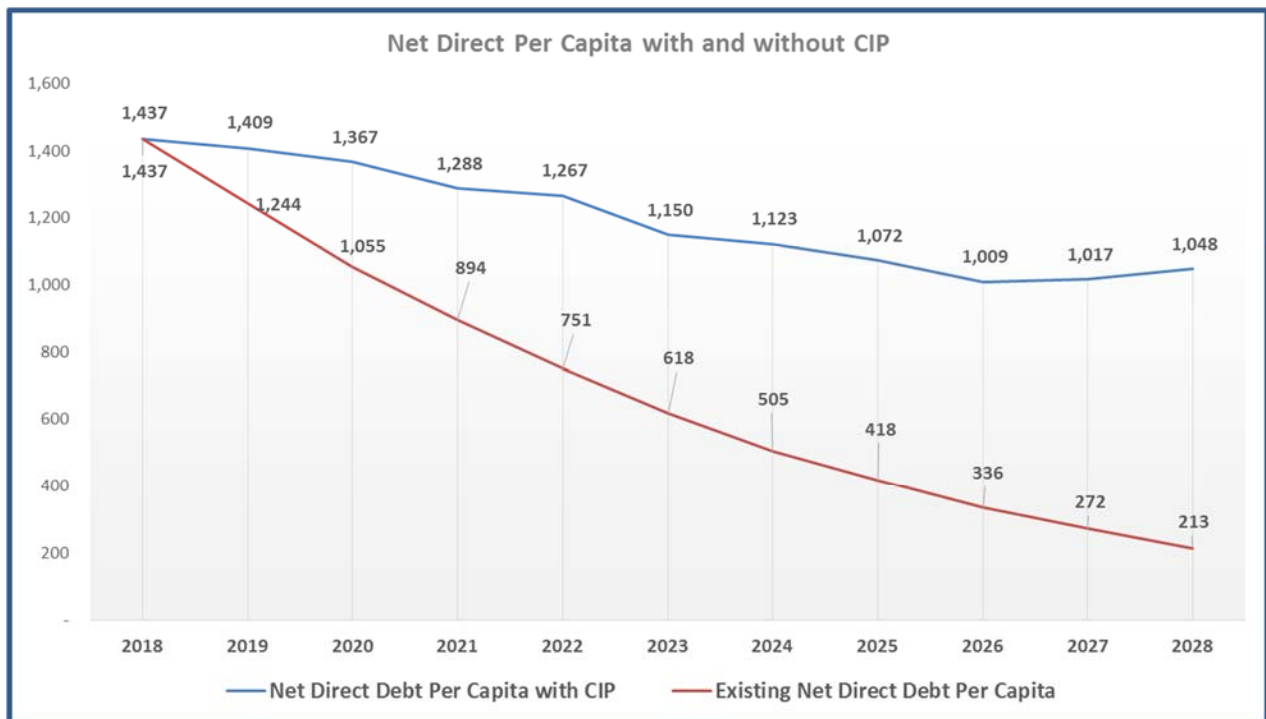
The City utilizes additional measures to compare relative debt burdens, including the amount of debt per capita and the ratio of debt to tax base. The 2019-2023 CIP will require the issuance of \$27,323,442 in additional debt to finance the projects and expenditures. The debt will be serviced with tax levies, special assessments, municipal state aid, tax increment, and tax abatement levies. The City conducted an analysis of 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:

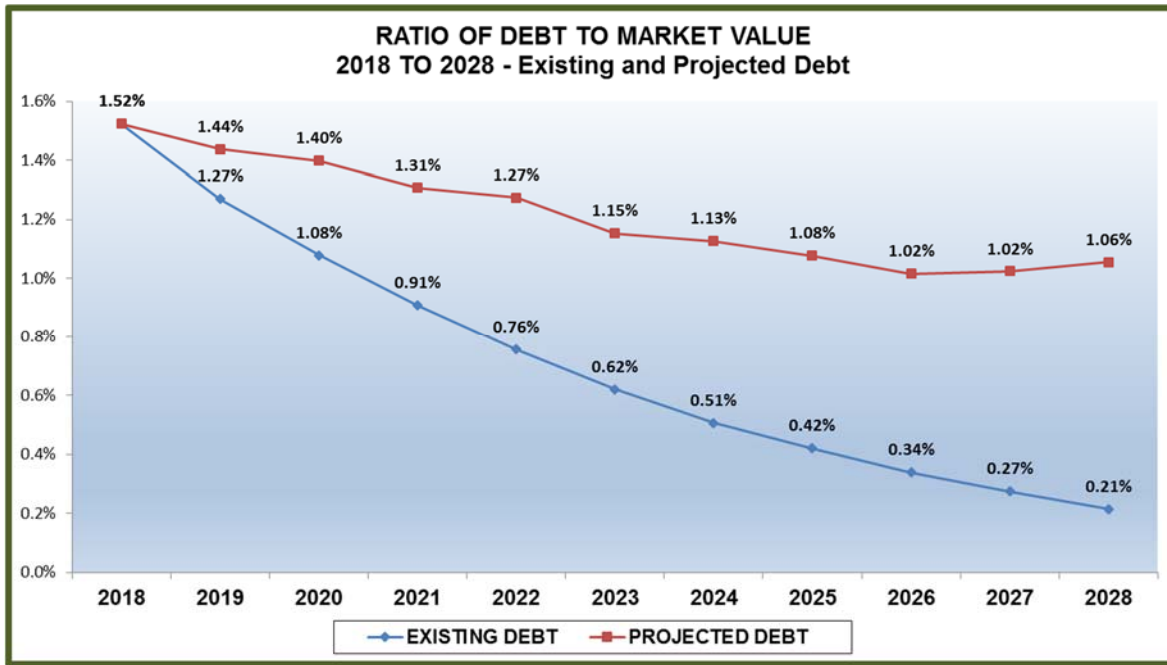
**DEBT TRANSACTIONS
CURRENT YEAR AND NEXT TEN YEARS**

Year	New Debt Issued	Debt Paid	Debt Outstanding	Less Escrow Funds	Net Debt Outstanding
2017	Balance Forward		65,450,710	0	65,450,710
2018	6,940,000	(12,874,230)	59,516,480	(1,225,000)	58,291,480
2019	6,769,990	(8,446,290)	57,840,180	0	57,840,180
2020	6,876,500	(7,018,030)	57,698,650	0	57,698,650
2021	4,495,100	(7,204,350)	54,989,400	0	54,989,400
2022	6,603,852	(6,894,730)	54,698,522	0	54,698,522
2023	2,578,000	(7,063,090)	50,213,432	0	50,213,432
2024	5,858,500	(6,485,000)	49,586,932	0	49,586,932
2025	4,121,836	(5,825,000)	47,883,768	0	47,883,768
2026	3,552,628	(5,875,000)	45,561,396	0	45,561,396
2027	6,226,228	(5,385,000)	46,402,624	0	46,402,624
2028	7,456,400	(5,540,000)	48,319,024	0	48,319,024

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 2019 – 2028 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 2019-2023.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2019	2020	2021	2022	2023
Projected market value	4,023,647,929	4,124,239,127	4,206,723,910	4,290,858,388	4,355,221,264
Statutory debt limit					
3% of market value	120,709,438	123,727,174	126,201,717	128,725,752	130,656,638
Amount of debt applicable to debt limit:					
Equipment 2012A	65,000	-	-	-	-
CIP 2013A	2,750,000	2,520,000	2,290,000	2,055,000	1,815,000
Refunding 2013B	500,000	255,000	-	-	-
CIP & Equipment 2014A	2,725,000	2,550,000	2,365,000	2,300,000	1,980,000
CIP & Equipment 2015B	960,000	870,000	780,000	690,000	420,000
CIP & Equipment 2016A	1,410,000	1,230,000	1,040,000	920,000	835,000
Total debt applicable	8,410,000	7,425,000	6,475,000	5,965,000	5,050,000
Legal debt margin	112,299,438	116,302,174	119,726,717	122,760,752	125,606,638

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:

2019 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 2019 and \$150,000 in future years through 2030 is reflected in the CIP in future years.

Park Maintenance and Reinvestment

The City's Parks System Master Plan identified needs in several of the City's parks and open spaces. Most of these improvements represent maintenance of existing assets and should have little impact on the operating budget.

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 beginning in 2019.

Building Maintenance

The CIP identifies building improvements in many of the City's buildings, including major improvements to the Hazelwood Fire Station. These improvements and upgrades are primarily maintenance in nature and should have a positive impact on the operating budget. The Public Works building will require mechanical updates and a new roof. Deferring this maintenance could result in additional operating costs to manage the deficiencies.

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% - 4% inflationary increase in fees most years. The 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 the EUF component of the projects. This fund finances storm water treatment improvements and provides educational resources.

EUF Fund	2019	2020	2021	2022	2023
Utility Revenues	2,918,000	3,029,480	3,149,619	3,244,108	3,250,108
Operating Expenses	1,765,720	1,801,442	1,838,235	1,876,132	1,915,166
Operating Profit (Loss)	1,152,280	1,228,038	1,311,384	1,367,976	1,334,942
Less: Debt Service	(386,550)	(384,530)	(376,980)	(379,700)	(381,870)
Less: Administrative Charges	(165,650)	(135,108)	(128,676)	(121,949)	(95,758)
Less: CIP Expenditures	(1,483,600)	(1,532,500)	(1,327,000)	(1,246,500)	(888,000)
Change in Cash Position	(883,520)	(824,100)	(521,272)	(380,173)	(30,686)
Beginning Cash Position	568,610	260,090	10,990	64,718	259,546
Add: Depreciation	575,000	575,000	575,000	575,000	575,000
Ending Cash Position	260,090	10,990	64,718	259,546	803,859

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 positioned to fund the CIP projects and meet other obligations over the five-year period, as shown below:

St. Paul WAC Fund	2019	2020	2021	2022	2023
Utility Revenues	440,000	447,990	450,010	451,060	457,142
Operating Expenses	101,475	104,519	107,655	110,884	114,211
Operating Profit (Loss)	338,525	343,471	342,355	340,176	342,931
Less: Debt Service	(44,090)	(43,430)	(42,670)	(41,830)	(35,660)
Less: Administrative Charges	-	(7,839)	(7,536)	(7,207)	(5,711)
Less: CIP Expenditures	(254,100)	(297,500)	(324,800)	(427,700)	(145,000)
Change in Cash Position	40,335	(5,298)	(32,651)	(136,562)	156,560
Beginning Cash Position	1,203,870	1,244,205	1,238,907	1,206,256	1,069,694
Ending Cash Position	1,244,205	1,238,907	1,206,256	1,069,694	1,226,254

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 2019. 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	2019	2020	2021	2022	2023
Utility Revenues	5,425,000	5,527,600	5,692,228	5,851,795	6,026,449
Operating Expenses	4,933,490	5,064,495	5,204,580	5,348,867	5,497,483
Operating Profit (Loss)	491,510	463,105	487,648	502,928	528,966
Less: Debt Service	(237,120)	(136,020)	(132,450)	(134,130)	(135,360)
Less: Administrative Charges	(387,780)	(379,837)	(364,321)	(347,676)	(274,874)
Less: CIP Expenditures	(639,700)	(500,500)	(573,800)	(701,700)	(393,000)
Change in Cash Position	(773,090)	(553,252)	(582,922)	(680,578)	(274,268)
Beginning Cash Position	4,109,754	3,736,664	3,578,412	3,390,490	3,104,912
Add: Depreciation	400,000	395,000	395,000	395,000	395,000
Ending Cash Position	3,736,664	3,578,412	3,390,490	3,104,912	3,225,643

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 is only one project planned for the five-year CIP. The City Council increased the electric franchise fee in 2018; however, the increased revenues will be transferred to the Street Improvement Fund and are dedicated for street improvements.

Street Light Utility Fund	2019	2020	2021	2022	2023
Utility Revenues	500,500	500,800	501,000	501,300	502,000
Operating Expenses	235,275	242,333	249,603	257,091	264,804
Operating Profit (Loss)	265,225	258,467	251,397	244,209	237,196
Less: Debt Service	-	-	-	-	-
Less: Administrative Charges	(25,000)	(18,175)	(17,472)	(16,711)	(13,240)
Less: CIP Expenditures	(129,500)	-	-	-	-
Change in Cash Position	110,725	240,292	233,925	227,498	223,956
Beginning Cash Position	382,962	493,687	733,979	967,903	1,195,401
Ending Cash Position	493,687	733,979	967,903	1,195,401	1,419,357

Street Improvement Fund – this fund finances street improvements 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 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 increased gas and electric franchise fees in 2018 to improve available cash position in this fund and pay for some components of street improvements on a pay-as-you-go basis.

City of Maplewood, Minnesota

Capital Improvement Plan

2019 thru 2023

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2019				
Ambulance Replacement	Ambulance	FD19.011	1	255,000
1902 Building Mechanical Updates	Building Maintenance	MT17.05	3	269,000
Housing Replacement Program	EEDD	CD02.01	2	100,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	2,000,000
Fire Truck Replacement	Fire Department	FD19.02	2	665,000
Grass Truck Replacement	Fire Department	FD19.06	2	65,000
Police & Fire 800 MHZ Radios Replacement	Fire Department	FD19.07	1	79,900
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	150,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	100,000
Maplewood Nature Center Improvements	Parks and Recreation	PM18.01	3	200,000
Hazelwood Park	Parks and Recreation	PM19.01	2	50,000
Wakefield Park Playground	Parks and Recreation	PM19.02	2	250,000
Squad Replacement	Police Department	PD18.010	1	185,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Single-Axle Plow Truck	Public Works	PW13.03	2	222,571
Pond Clean Out/Dredging Projects	Public Works	PW14.01	3	100,000
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
Tandem Axle Plow Truck	Public Works	PW19.01	2	245,000
Dennis/McClelland Area Street Improvements	Street Department	PW09.10	1	100,000
Sterling Street Bridge Replacement	Street Department	PW12.02	1	100,000
Ferndale/Ivy Area Street Improvements	Street Department	PW15.11	1	3,320,000
Mailand/Crestview Forest Area Pavement	Street Department	PW16.10	1	1,280,000
Schaller Area Pavement	Street Department	PW16.11	1	60,000
Gladstone Area Phase 3 Street Improvements	Street Department	PW18.03	1	5,192,000
Roselawn & Edgerton Intersection Improvements	Street Department	PW18.12	1	955,000
NSP Lake Boulevard	Street Department	PW18.39	n/a	175,000
McKnight Traffic Signal Replacement	Street Department	PW19.10	1	129,500
Total for 2019				16,780,971
2020				
1902 Building Roof	Building Maintenance	MT17.06	3	410,000
Housing Replacement Program	EEDD	CD02.01	2	300,000
Fire Station #3 Hazelwood Rehabilitation	Fire Department	FD19.05	2	6,700,000
Police & Fire 800 MHZ Radios Replacement	Fire Department	FD19.07	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	500,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Hazelwood Park	Parks and Recreation	PM19.01	2	500,000

Project Name	Department	Project #	Priority	Project Cost
Squad Replacement	Police Department	PD18.010	1	185,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Single-Axle Plow Truck	Public Works	PW15.01	2	220,000
Street Sweeper	Public Works	PW16.02	3	210,000
Dennis/McClelland Area Street Improvements	Street Department	PW09.10	1	5,930,000
Sterling Street Bridge Replacement	Street Department	PW12.02	1	1,300,000
Rice Street	Street Department	PW16.06	2	200,000
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				18,541,500

2021

City Hall/Police Department Emergency Generator	Building Maintenance	MT18.01	3	69,000
1902 A/C Replacement	Building Maintenance	MT18.02	3	65,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	1,000,000
Police & Fire 800 MHZ Radios Replacement	Fire Department	FD19.07	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	25,000
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
Squad Replacement	Police Department	PD18.010	1	190,000
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
16' Park Mower	Public Works	PW17.02	3	90,000
One and One-Half Ton Utility Truck	Public Works	PW17.03	3	90,000
Asphalt Paver	Public Works	PW17.05	2	56,000
Southcrest/Ferndale Area Pavement	Street Department	PW17.06	1	1,600,000
East Shore Drive Area Street Improvements	Street Department	PW17.08	1	4,880,000
Cope/McMenemy Street Improvements	Street Department	PW18.01	1	100,000
Gervais Area Pavement	Street Department	PW18.02	1	60,000
Total for 2021				9,048,200

2022

Ambulance Replacement	Ambulance	FD19.011	1	272,000
Ladder Truck Replacement	Fire Department	FD19.03	2	945,000
Police & Fire 800 MHZ Radios Replacement	Fire Department	FD19.07	1	84,900
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	110,000
Open Space Improvements	Parks and Recreation	PM08.060	3	250,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Park Maintenance and Re-Investment	Parks and Recreation	PM16.001	3	1,000,000
Maplewood Nature Center Land Acquisition	Parks and Recreation	PM16.004	3	300,000
Squad Replacement	Police Department	PD18.010	1	190,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Single-Axle Plow Truck	Public Works	PW17.04	2	230,000
One and One-Half Ton Dump Truck	Public Works	PW19.02	2	80,000
Half-Ton Truck	Public Works	PW19.03	2	27,000
T650 Skid Steer	Public Works	PW19.04	2	55,000
White Bear Ave / I694 Interchange Project	Street Department	PW15.08	2	500,000
Cope/McMenemy Street Improvements	Street Department	PW18.01	1	7,050,000
Gervais Area Pavement	Street Department	PW18.02	1	1,500,000
Prosperity Road Street Improvements	Street Department	PW19.09	1	100,000
Total for 2022				12,863,900

Project Name	Department	Project #	Priority	Project Cost
2023				
EMS Cardiac Monitors Replacement	Ambulance	FD19.010	1	210,000
Municipal Facility Upgrades	Building Maintenance	MT16.01	3	100,000
Gladstone Area Redevelopment	EEDD	CD15.01	1	1,000,000
Fire Fighting Turn Out Gear	Fire Department	FD19.01	1	92,000
Police & Fire 800 MHZ Radios Replacement	Fire Department	FD19.07	1	84,900
Park Upgrades to Existing Parks	Parks and Recreation	PM07.010	3	120,000
Open Space Improvements	Parks and Recreation	PM08.060	3	25,000
Harvest Park	Parks and Recreation	PM14.020	3	300,000
EAB Ash Removal and Planting	Parks and Recreation	PM15.020	1	150,000
Picnic Shelters in Maplewood Area Neighborhoods	Parks and Recreation	PM18.03	3	250,000
Squad Replacement	Police Department	PD18.010	1	190,000
Lift Station Upgrade Program	Public Works	PW03.21	2	20,000
Pond Clean Out/Dredging Projects	Public Works	PW14.01	3	100,000
Three-Quarter Ton Truck	Public Works	PW18.13	2	45,000
Half-Ton Truck	Public Works	PW18.14	2	26,000
Single Axle Plow Truck	Public Works	PW18.15	2	240,000
One-Ton Utility Sign Truck	Public Works	PW18.16	2	60,000
Three-Quarter Ton Van	Public Works	PW18.17	2	25,000
Half-Ton Truck	Public Works	PW18.18	2	90,000
10,000lb Capacity Trailer	Public Works	PW18.19	2	19,000
Prosperity Road Street Improvements	Street Department	PW19.09	1	3,670,000
Total for 2023				6,816,900
GRAND TOTAL				64,051,471

City of Maplewood, Minnesota

Capital Improvement Plan

2019 thru 2023

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Ambulance								
EMS Cardiac Monitors Replacement	FD19.010	1					210,000	210,000
Ambulance Replacement	FD19.011	1	255,000			272,000		527,000
Ambulance Total			255,000			272,000	210,000	737,000
Building Maintenance								
Municipal Facility Upgrades	MT16.01	3					100,000	100,000
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			269,000	410,000	134,000		100,000	913,000
EEDD								
Housing Replacement Program	CD02.01	2	100,000	300,000				400,000
Gladstone Area Redevelopment	CD15.01	1	2,000,000		1,000,000		1,000,000	4,000,000
EEDD Total			2,100,000	300,000	1,000,000		1,000,000	4,400,000
Fire Department								
Fire Fighting Turn Out Gear	FD19.01	1					92,000	92,000
Fire Truck Replacement	FD19.02	2	665,000					665,000
Ladder Truck Replacement	FD19.03	2				945,000		945,000
Fire Station #3 Hazelwood Rehabilitation	FD19.05	2		6,700,000				6,700,000
Grass Truck Replacement	FD19.06	2	65,000					65,000
Police & Fire 800 MHZ Radios Replacement	FD19.07	1	79,900	81,500	83,200	84,900	84,900	414,400
Fire Department Total			809,900	6,781,500	83,200	1,029,900	176,900	8,881,400
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	110,000	110,000	120,000	540,000
Open Space Improvements	PM08.060	3	150,000	25,000	25,000	250,000	25,000	475,000
Goodrich Park	PM11.020	3		500,000				500,000
Harvest Park	PM14.020	3					300,000	300,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
Park Maintenance and Re-Investment	PM16.001	3				1,000,000		1,000,000
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	200,000					200,000

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Picnic Shelters in Maplewood Area Neighborhoods	PM18.03	3					250,000	250,000
Hazelwood Park	PM19.01	2	50,000	500,000				550,000
Wakefield Park Playground	PM19.02	2	250,000					250,000
Parks and Recreation Total			850,000	1,275,000	535,000	1,810,000	845,000	5,315,000
Police Department								
Squad Replacement	PD18.010	1	185,000	185,000	190,000	190,000	190,000	940,000
Police Department Total			185,000	185,000	190,000	190,000	190,000	940,000
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	222,571					222,571
Pond Clean Out/Dredging Projects	PW14.01	3	100,000		100,000		100,000	300,000
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
Water Tanker	PW15.02	2			110,000			110,000
Street Sweeper	PW16.02	3		210,000				210,000
ToolCat Work Machine	PW16.03	3	58,000					58,000
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
One and One-Half 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
Three-Quarter Ton Truck	PW18.13	2					45,000	45,000
Half-Ton Truck	PW18.14	2					26,000	26,000
Single Axle Plow Truck	PW18.15	2					240,000	240,000
One-Ton Utility Sign Truck	PW18.16	2					60,000	60,000
Three-Quarter Ton Van	PW18.17	2					25,000	25,000
Half-Ton Truck	PW18.18	2					90,000	90,000
10,000lb Capacity Trailer	PW18.19	2					19,000	19,000
Tandem Axle Plow Truck	PW19.01	2	245,000					245,000
One and One-Half Ton Dump Truck	PW19.02	2				80,000		80,000
Half-Ton Truck	PW19.03	2				27,000		27,000
T650 Skid Steer	PW19.04	2				55,000		55,000
Public Works Total			750,571	450,000	466,000	412,000	625,000	2,703,571
Street Department								
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000	5,930,000				6,030,000
Sterling Street Bridge Replacement	PW12.02	1	100,000	1,300,000				1,400,000
White Bear Ave / I694 Interchange Project	PW15.08	2				500,000		500,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	3,320,000					3,320,000
Rice Street	PW16.06	2		200,000				200,000
Mailand/Crestview Forest Area Pavement	PW16.10	1	1,280,000					1,280,000
Schaller Area Pavement	PW16.11	1	60,000	1,490,000				1,550,000
Southcrest/Ferndale Area Pavement	PW17.06	1		60,000	1,600,000			1,660,000
East Shore Drive Area Street Improvements	PW17.08	1		100,000	4,880,000			4,980,000
Cope/McMenemy Street Improvements	PW18.01	1			100,000	7,050,000		7,150,000
Gervais Area Pavement	PW18.02	1			60,000	1,500,000		1,560,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1	5,192,000					5,192,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	955,000					955,000
NSP Lake Boulevard	PW18.39	n/a	175,000					175,000
Prosperity Road Street Improvements	PW19.09	1				100,000	3,670,000	3,770,000
McKnight Traffic Signal Replacement	PW19.10	1	129,500					129,500

Department	Project #	Priority	2019	2020	2021	2022	2023	Total
Street Department Total			11,311,500	9,080,000	6,640,000	9,150,000	3,670,000	39,851,500
GRAND TOTAL			16,780,971	18,541,500	9,048,200	12,863,900	6,816,900	64,051,471

City of Maplewood, Minnesota
Capital Improvement Plan
 2019 thru 2023

PROJECTS BY CATEGORY

Category	Project #	Priority	2019	2020	2021	2022	2023	Total
Buildings								
Fire Station #3 Hazelwood Rehabilitation	FD19.05	2		6,700,000				6,700,000
Municipal Facility Upgrades	MT16.01	3					100,000	100,000
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
Maplewood Nature Center Improvements	PM18.01	3	200,000					200,000
Buildings Total			469,000	7,110,000	134,000		100,000	7,813,000
Equipment								
Fire Fighting Turn Out Gear	FD19.01	1					92,000	92,000
EMS Cardiac Monitors Replacement	FD19.010	1					210,000	210,000
Ambulance Replacement	FD19.011	1	255,000			272,000		527,000
Fire Truck Replacement	FD19.02	2	665,000					665,000
Ladder Truck Replacement	FD19.03	2				945,000		945,000
Police & Fire 800 MHZ Radios Replacement	FD19.07	1	79,900	81,500	83,200	84,900	84,900	414,400
Equipment Total			999,900	81,500	83,200	1,301,900	386,900	2,853,400
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
Street Sweeper	PW16.02	3		210,000				210,000
ToolCat Work Machine	PW16.03	3	58,000					58,000
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			163,000	210,000	256,000			629,000
Park Improvements								
Park Upgrades to Existing Parks	PM07.010	3	100,000	100,000	110,000	110,000	120,000	540,000
Open Space Improvements	PM08.060	3	150,000	25,000	25,000	250,000	25,000	475,000
Goodrich Park	PM11.020	3		500,000				500,000
Harvest Park	PM14.020	3					300,000	300,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
Park Maintenance and Re-Investment	PM16.001	3				1,000,000		1,000,000
Maplewood Nature Center Land Acquisition	PM16.004	3				300,000		300,000

Category	Project #	Priority	2019	2020	2021	2022	2023	Total
Fish Creek Open Space	PM16.005	3			250,000			250,000
Picnic Shelters in Maplewood Area Neighborhoods	PM18.03	3					250,000	250,000
Hazelwood Park	PM19.01	2	50,000	500,000				550,000
Wakefield Park Playground	PM19.02	2	250,000					250,000
Park Improvements Total			650,000	1,275,000	535,000	1,810,000	845,000	5,115,000
Redevelopment								
Housing Replacement Program	CD02.01	2	100,000	300,000				400,000
Gladstone Area Redevelopment	CD15.01	1	2,000,000		1,000,000		1,000,000	4,000,000
Redevelopment Total			2,100,000	300,000	1,000,000		1,000,000	4,400,000
Street Construction								
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000	5,930,000				6,030,000
Sterling Street Bridge Replacement	PW12.02	1	100,000	1,300,000				1,400,000
White Bear Ave / I694 Interchange Project	PW15.08	2				500,000		500,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	3,320,000					3,320,000
Rice Street	PW16.06	2		200,000				200,000
Mailand/Crestview Forest Area Pavement	PW16.10	1	1,280,000					1,280,000
Schaller Area Pavement	PW16.11	1	60,000	1,490,000				1,550,000
Southcrest/Ferndale Area Pavement	PW17.06	1		60,000	1,600,000			1,660,000
East Shore Drive Area Street Improvements	PW17.08	1		100,000	4,880,000			4,980,000
Cope/McMenemy Street Improvements	PW18.01	1			100,000	7,050,000		7,150,000
Gervais Area Pavement	PW18.02	1			60,000	1,500,000		1,560,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1	5,192,000					5,192,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	955,000					955,000
NSP Lake Boulevard	PW18.39	n/a	175,000					175,000
Prosperity Road Street Improvements	PW19.09	1				100,000	3,670,000	3,770,000
McKnight Traffic Signal Replacement	PW19.10	1	129,500					129,500
Street Construction Total			11,311,500	9,080,000	6,640,000	9,150,000	3,670,000	39,851,500
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		100,000	300,000
Utilities Total			120,000	20,000	120,000	20,000	120,000	400,000
Vehicles								
Grass Truck Replacement	FD19.06	2	65,000					65,000
Squad Replacement	PD18.010	1	185,000	185,000	190,000	190,000	190,000	940,000
Single-Axle Plow Truck	PW13.03	2	222,571					222,571
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
One and One-Half Ton Utility Truck	PW17.03	3			90,000			90,000
Single-Axle Plow Truck	PW17.04	2				230,000		230,000
Three-Quarter Ton Truck	PW18.13	2					45,000	45,000
Half-Ton Truck	PW18.14	2					26,000	26,000
Single Axle Plow Truck	PW18.15	2					240,000	240,000
One-Ton Utility Sign Truck	PW18.16	2					60,000	60,000
Three-Quarter Ton Van	PW18.17	2					25,000	25,000
Half-Ton Truck	PW18.18	2					90,000	90,000
10,000lb Capacity Trailer	PW18.19	2					19,000	19,000
Tandem Axle Plow Truck	PW19.01	2	245,000					245,000
One and One-Half Ton Dump Truck	PW19.02	2				80,000		80,000
Half-Ton Truck	PW19.03	2				27,000		27,000
T650 Skid Steer	PW19.04	2				55,000		55,000

Category	Project #	Priority	2019	2020	2021	2022	2023	Total
Vehicles Total			717,571	405,000	280,000	582,000	695,000	2,679,571
GRAND TOTAL			16,780,971	18,541,500	9,048,200	12,863,900	6,816,900	64,051,471

City of Maplewood, Minnesota

Capital Improvement Plan

2019 thru 2023

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Ambulance Fund								
EMS Cardiac Monitors Replacement	FD19.010	1					210,000	210,000
Ambulance Replacement	FD19.011	1	255,000			272,000		527,000
Ambulance Fund Total			255,000			272,000	210,000	737,000
Bonds GO CIP								
Fire Station #3 Hazelwood Rehabilitation	FD19.05	2		2,700,000				2,700,000
Bonds GO CIP Total				2,700,000				2,700,000
Bonds GO Improvement								
Dennis/McClelland Area Street Improvements	PW09.10	1	100,000	2,157,500				2,257,500
Ferndale/Ivy Area Street Improvements	PW15.11	1	1,629,310					1,629,310
East Shore Drive Area Street Improvements	PW17.08	1		100,000	1,977,200			2,077,200
Cope/McMenemy Street Improvements	PW18.01	1			100,000	3,246,860		3,346,860
Gladstone Area Phase 3 Street Improvements	PW18.03	1	1,408,000					1,408,000
Prosperity Road Street Improvements	PW19.09	1				100,000	1,146,000	1,246,000
Bonds GO Improvement Total			3,137,310	2,257,500	2,077,200	3,346,860	1,146,000	11,964,870
Bonds GO Special Assessment								
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	607,890					607,890
Schaller Area Pavement	PW16.11	1		793,500				793,500
Southcrest/Ferndale Area Pavement	PW17.06	1			724,500			724,500
East Shore Drive Area Street Improvements	PW17.08	1			693,400			693,400
Cope/McMenemy Street Improvements	PW18.01	1				1,145,540		1,145,540
Gervais Area Pavement	PW18.02	1				1,111,452		1,111,452
Gladstone Area Phase 3 Street Improvements	PW18.03	1	400,000					400,000
Prosperity Road Street Improvements	PW19.09	1					432,000	432,000
Bonds GO Special Assessment Total			1,532,680	1,804,000	1,417,900	2,256,992	432,000	7,443,572
Bonds MSA								
Sterling Street Bridge Replacement	PW12.02	1	100,000	115,000				215,000
Bonds MSA Total			100,000	115,000				215,000
Bonds Tax Abatement								
Park Maintenance and Re-Investment	PM16.001	3				1,000,000		1,000,000

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Bonds Tax Abatement Total						1,000,000		1,000,000
Bonds Tax Increment								
Gladstone Area Redevelopment	CD15.01	1	2,000,000		1,000,000		1,000,000	4,000,000
Bonds Tax Increment Total			2,000,000		1,000,000		1,000,000	4,000,000
Building Replacement Fund								
Municipal Facility Upgrades	MT16.01	3					100,000	100,000
Building Replacement Fund Total							100,000	100,000
CIP Fund								
Police & Fire 800 MHZ Radios Replacement	FD19.07	1	79,900	81,500	83,200	84,900	84,900	414,400
City Hall/Police Department Emergency Generator	MT18.01	3			69,000			69,000
1902 A/C Replacement	MT18.02	3			65,000			65,000
Park Upgrades to Existing Parks	PM07.010	3	100,000	100,000	110,000	110,000	120,000	540,000
EAB Ash Removal and Planting	PM15.020	1	100,000	150,000	150,000	150,000	150,000	700,000
CIP Fund Total			279,900	331,500	477,200	344,900	354,900	1,788,400
City of St. Paul Water Dept								
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			306,400			306,400
Cope/McMenemy Street Improvements	PW18.01	1				783,600		783,600
Gladstone Area Phase 3 Street Improvements	PW18.03	1	897,000					897,000
Prosperity Road Street Improvements	PW19.09	1					431,000	431,000
City of St. Paul Water Dept Total			993,900	742,000	306,400	783,600	431,000	3,256,900
Environmental Utility Fund								
Dennis/McClelland Area Street Improvements	PW09.10	1		1,355,000				1,355,000
Pond Clean Out/Dredging Projects	PW14.01	3	100,000		100,000		100,000	300,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	710,600					710,600
Mailand/Crestview Forest Area Pavement	PW16.10	1	67,000					67,000
Schaller Area Pavement	PW16.11	1		77,500				77,500
Southcrest/Ferndale Area Pavement	PW17.06	1			83,000			83,000
East Shore Drive Area Street Improvements	PW17.08	1			1,144,000			1,144,000
Cope/McMenemy Street Improvements	PW18.01	1				982,000		982,000
Gervais Area Pavement	PW18.02	1				78,000		78,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1	921,000					921,000
Prosperity Road Street Improvements	PW19.09	1					788,000	788,000
Environmental Utility Fund Total			1,798,600	1,432,500	1,327,000	1,060,000	888,000	6,506,100
Federal Grants								
Roselawn & Edgerton Intersection Improvements	PW18.12	1	679,500					679,500
Federal Grants Total			679,500					679,500

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Fire Equipment Fund								
Fire Fighting Turn Out Gear	FD19.01	1					92,000	92,000
Fire Truck Replacement	FD19.02	2	665,000					665,000
Ladder Truck Replacement	FD19.03	2				945,000		945,000
Fire Station #3 Hazelwood Rehabilitation	FD19.05	2		1,000,000				1,000,000
Grass Truck Replacement	FD19.06	2	65,000					65,000
Fire Equipment Fund Total			730,000	1,000,000		945,000	92,000	2,767,000
Fleet Management Fund								
Single-Axle Plow Truck	PW13.03	2	222,571					222,571
Single-Axle Plow Truck	PW15.01	2		220,000				220,000
Water Tanker	PW15.02	2			110,000			110,000
Street Sweeper	PW16.02	3		210,000				210,000
ToolCat Work Machine	PW16.03	3	58,000					58,000
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
One and One-Half 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
Three-Quarter Ton Truck	PW18.13	2					45,000	45,000
Half-Ton Truck	PW18.14	2					26,000	26,000
Single Axle Plow Truck	PW18.15	2					240,000	240,000
One-Ton Utility Sign Truck	PW18.16	2					60,000	60,000
Three-Quarter Ton Van	PW18.17	2					25,000	25,000
Half-Ton Truck	PW18.18	2					90,000	90,000
10,000lb Capacity Trailer	PW18.19	2					19,000	19,000
Tandem Axle Plow Truck	PW19.01	2	245,000					245,000
One and One-Half Ton Dump Truck	PW19.02	2				80,000		80,000
Half-Ton Truck	PW19.03	2				27,000		27,000
T650 Skid Steer	PW19.04	2				55,000		55,000
Fleet Management Fund Total			630,571	430,000	346,000	392,000	505,000	2,303,571
Gas Franchise Fee								
Mailand/Crestview Forest Area Pavement	PW16.10	1	524,710					524,710
Schaller Area Pavement	PW16.11	1	60,000	526,000				586,000
Southcrest/Ferndale Area Pavement	PW17.06	1		60,000	692,900			752,900
Gervais Area Pavement	PW18.02	1			60,000	216,948		276,948
Prosperity Road Street Improvements	PW19.09	1					375,000	375,000
Gas Franchise Fee Total			584,710	586,000	752,900	216,948	375,000	2,515,558
IT Fund								
Eden System replacement	IT15.020	2	250,000					250,000
Server Storage	IT16.010	2		60,000				60,000
IT Fund Total			250,000	60,000				310,000
Local Government Aid								
Housing Replacement Program	CD02.01	2	100,000	300,000				400,000
1902 Building Mechanical Updates	MT17.05	3	269,000					269,000

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
1902 Building Roof	MT17.06	3		410,000				410,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	137,750					137,750
NSP Lake Boulevard	PW18.39	n/a	175,000					175,000
Local Government Aid Total			681,750	710,000				1,391,750
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
Municipal State Aid Total				200,000		500,000		700,000
Park Improvement Fund								
Open Space Improvements	PM08.060	3	150,000	25,000	25,000	250,000	25,000	475,000
Goodrich Park	PM11.020	3		500,000				500,000
Harvest Park	PM14.020	3					300,000	300,000
Maplewood Nature Center Land Acquisition	PM16.004	3				300,000		300,000
Fish Creek Open Space	PM16.005	3			125,000			125,000
Maplewood Nature Center Improvements	PM18.01	3	200,000					200,000
Picnic Shelters in Maplewood Area Neighborhoods	PM18.03	3					250,000	250,000
Hazelwood Park	PM19.01	2	50,000	450,000				500,000
Wakefield Park Playground	PM19.02	2	250,000					250,000
Park Improvement Fund Total			650,000	975,000	150,000	550,000	575,000	2,900,000
Police Equipment Fund								
Squad Replacement	PD18.010	1	185,000	185,000	190,000	190,000	190,000	940,000
Police Equipment Fund Total			185,000	185,000	190,000	190,000	190,000	940,000
Proceeds from Sale Property								
Fire Station #3 Hazelwood Rehabilitation	FD19.05	2		3,000,000				3,000,000
Proceeds from Sale Property Total				3,000,000				3,000,000
Ramsey County								
Fish Creek Open Space	PM16.005	3			125,000			125,000
Roselawn & Edgerton Intersection Improvements	PW18.12	1	137,750					137,750
Ramsey County Total			137,750		125,000			262,750
Sanitary Sewer Fund								
Lift Station Upgrade Program	PW03.21	2	20,000	20,000	20,000	20,000	20,000	100,000
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	40,200					40,200
Schaller Area Pavement	PW16.11	1		46,500				46,500
Southcrest/Ferndale Area Pavement	PW17.06	1			49,800			49,800
East Shore Drive Area Street Improvements	PW17.08	1			484,000			484,000
Cope/McMenemy Street Improvements	PW18.01	1				563,000		563,000
Gervais Area Pavement	PW18.02	1				46,800		46,800
Gladstone Area Phase 3 Street Improvements	PW18.03	1	298,000					298,000

Source	Project #	Priority	2019	2020	2021	2022	2023	Total
Prosperity Road Street Improvements	PW19.09	1					353,000	353,000
Sanitary Sewer Fund Total			619,700	480,500	553,800	629,800	373,000	2,656,800
State Grants								
Sterling Street Bridge Replacement	PW12.02	1		1,185,000				1,185,000
State Grants Total				1,185,000				1,185,000
Street Light Fund								
McKnight Traffic Signal Replacement	PW19.10	1	129,500					129,500
Street Light Fund Total			129,500					129,500
Water - WAC Fund								
Dennis/McClelland Area Street Improvements	PW09.10	1		251,000				251,000
Ferndale/Ivy Area Street Improvements	PW15.11	1	96,900					96,900
Maidland/Crestview Forest Area Pavement	PW16.10	1	40,200					40,200
Schaller Area Pavement	PW16.11	1		46,500				46,500
Southcrest/Ferndale Area Pavement	PW17.06	1			49,800			49,800
East Shore Drive Area Street Improvements	PW17.08	1			275,000			275,000
Cope/McMenemy Street Improvements	PW18.01	1				329,000		329,000
Gervais Area Pavement	PW18.02	1				46,800		46,800
Gladstone Area Phase 3 Street Improvements	PW18.03	1	200,000					200,000
Prosperity Road Street Improvements	PW19.09	1					145,000	145,000
Water - WAC Fund Total			337,100	297,500	324,800	375,800	145,000	1,480,200
Watershed District								
Hazelwood Park	PM19.01	2		50,000				50,000
Gladstone Area Phase 3 Street Improvements	PW18.03	1	1,068,000					1,068,000
Watershed District Total			1,068,000	50,000				1,118,000
GRAND TOTAL			16,780,971	18,541,500	9,048,200	12,863,900	6,816,900	64,051,471

SECTION III PROJECT DETAILS



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Ambulance Service



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.010
Project Name EMS Cardiac Monitors Replacement

Type Equipment
Useful Life 7 years
Category Equipment
Department Ambulance
Contact EMS Chief
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$450,000

Replace Cardiac Monitors that were purchased in 2016.

Justification

This purchase will replace the department's current cardiac monitors, which were purchased in 2016 and will be at or beyond their useful life. There are currently two sources that regularly review depreciation of medical supplies. The American Hospital Association estimates that the life expectancy of a defibrillator/cardiac monitor is 5 years. The Department of the Army Technical Bulletin (TB MED 7) lists life expectancy of a defibrillator/monitor at 8 years. New cardiac monitors will improve patient care through increased technology and enhanced data integration. New cardiac monitors will allow for timely Quality Assurance/Quality Improvement reviews and will guarantee that Maplewood EMS continues to deliver state of the art pre-hospital care.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Equip/Vehicles/Furnishings					210,000	210,000	240,000
Total					210,000	210,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Ambulance Fund					210,000	210,000	240,000
Total					210,000	210,000	Total

Budget Impact/Other

Having a cardiac monitor replacement cycle of 7 years will help keep maintenance and operating costs level over the operating period. The cost of maintenance, service, repairs and parts starts to climb significantly each year after 3 years of ownership. The department has evaluated extended service contracts on current devices, but the service contracts are cost-prohibitive as the amounts add up to over \$80,000 during the replacement cycle.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.011
Project Name Ambulance Replacement

Type Equipment
Useful Life 5 years
Category Equipment
Department Ambulance
Contact EMS Chief
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$1,372,000

2019- To replace the 2000 ambulance with projected mileage in excess of 125,000
 2022 - To replace the 2014 ambulance with projected mileage in excess of 125,000.
 2024 - To replace the 2017 ambulance with projected mileage in excess of 125,000.
 2025 - To replace the 2017 ambulance with projected mileage in excess of 125,000

Justification

The purchase of this new ambulance will ensure that our fleet technology is consistent and meets the current healthcare needs of the community while providing enhanced safety for staff. These purchases will eliminate ambulances that are over 8 years old from our fleet and will ensure that our replacement schedule follows a cycle that does not extend ambulances beyond their useful life. We will continue to utilize three primary ambulances and one spare, primary ambulances average 20-30 thousand miles per year. Having a 5-year replacement schedule will place ambulances into reserve status once they are at least 5-years old and have an excess of 100,000 miles. This plan will ensure that the age and condition of our ambulances does not create excessive out-of-service time and maintenance costs.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Equip/Vehicles/Furnishings	255,000			272,000		527,000	845,000
Total	255,000			272,000		527,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Ambulance Fund	255,000			272,000		527,000	845,000
Total	255,000			272,000		527,000	Total

Budget Impact/Other

Having an ambulance replacement cycle of 5 years will help keep maintenance and operating costs level over the operating period. The cost of maintenance and operating starts to climb significantly each year after 5 years.

Building Maintenance



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # MT16.01
Project Name Municipal Facility Upgrades

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

Status Active



Description **Total Project Cost:** \$500,000

An Asset Management report was completed in April 2015. This report identified existing deficiencies and recommended a renewal/replacement time period. Specific projects have been placed in the CIP request for 2019-2023. For years 2024-2028, \$100,000 will be budgeted and renewal/replacement projects will be reviewed and prioritized according to the Asset Management Study.

Justification

Replace critical systems per Asset Management Study recommendations.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance					100,000	100,000	400,000
Total					100,000	100,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Building Replacement Fund					100,000	100,000	400,000
Total					100,000	100,000	Total

Budget Impact/Other

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # MT17.05
Project Name 1902 Building Mechanical Updates

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

Status Active



Description **Total Project Cost:** \$269,000

1902 Building HVAC upgrades.

Justification

The roof mounted AHU system is recommended for renewal. The AHU system includes heating coils, cooling coils, and a VAV distribution system. The system ensures proper air flow and reliability to the work environment. The AHU unit has been recommended for renewal per the Asset Management study for 2019.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	269,000					269,000
Total	269,000					269,000

Funding Sources	2019	2020	2021	2022	2023	Total
Local Government Aid	269,000					269,000
Total	269,000					269,000

Budget Impact/Other

We anticipate increased efficiencies with the new mechanical system, resulting in a positive impact on the operating budget.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # MT17.06
Project Name 1902 Building Roof

Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important

Status Active



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	2019	2020	2021	2022	2023	Total
Construction/Maintenance		410,000				410,000
Total		410,000				410,000

Funding Sources	2019	2020	2021	2022	2023	Total
Local Government Aid		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

2019 *thru* 2023

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

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



Status Active

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	2019	2020	2021	2022	2023	Total
Construction/Maintenance			69,000			69,000
Total			69,000			69,000

Funding Sources	2019	2020	2021	2022	2023	Total
CIP Fund			69,000			69,000
Total			69,000			69,000

Budget Impact/Other

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

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



Status Active

Description

Total Project Cost: \$65,000

The 12.5 ton roof top mounted A/C unit located on the 2005 additionn 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	2019	2020	2021	2022	2023	Total
Construction/Maintenance			65,000			65,000
Total			65,000			65,000

Funding Sources	2019	2020	2021	2022	2023	Total
CIP Fund			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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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # CD02.01
Project Name Housing Replacement Program

Type Improvement
Useful Life
Category Redevelopment

Department EEDD
Contact EEDD Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$1,100,000

The purchase of vacant or dilapidated properties to then prepare sites for new housing is proposed for 2019 and 2020.

Justification

The primary purpose of the Housing Replacement Program is to prevent neighborhoods from deteriorating. If a single dwelling deteriorates to the point of becoming a detriment or an eyesore, it will have an affect on the surrounding area. Other property owners may not be motivated to care for or to improve their properties if they live near or next to a rundown house. With this in mind, the city council established the Housing Replacement Program. The city council also has adopted policy guidelines that set standards for the purchase and resale of these properties. The cost estimate is based on the premise of purchasing a minimum of one property every other year until the goals of the program change. The city is currently updating its comprehensive plan which will incorporate the housing policy requirements directed from the Metropolitan Council and also the housing policy goals established by the Maplewood City Council. This CUP expenditure is reflected to match those expected policy goals.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	100,000	300,000				400,000	700,000
Total	100,000	300,000				400,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Local Government Aid	100,000	300,000				400,000	700,000
Total	100,000	300,000				400,000	Total

Budget Impact/Other

There will be no direct impact on the operating budget. However, this program is designed to improve the tax base in the City, which could potentially lower property taxes.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # CD15.01
Project Name Gladstone Area Redevelopment

Type Improvement
Useful Life
Category Redevelopment

Department EEDD
Contact EEDD Director
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$6,000,000

Specific properties in the Gladstone area will be identified and the City may facilitate the acquisition and redevelopment of the properties in accordance with the approved Gladstone Master Plan and the City's Comprehensive Plan.

Justification

The development of the Gladstone is underway. Phase 1 and Phase 2 street, landscape and roadway improvements have been completed. Plans are underway for Phase 3 public improvements beginning in 2023. The Shores senior housing project on Phalen Place was constructed in 2012 and 50 future units are to be completed in the near future. In addition, redevelopment occurred in 2015 on the former Maplewood Bowl site, resulting in 50 affordable and 107 market-rate senior housing. The final phase will include funding for the acquisition of property for redevelopment. Specific properties will be identified and the City may act as developer or in agreement with a private developer to acquire and demolish existing buildings and property for development in accordance with the approved Gladstone Master Plan and the City's Comprehensive Plan.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Land Acquisition	2,000,000		1,000,000		1,000,000	4,000,000	2,000,000
Total	2,000,000		1,000,000		1,000,000	4,000,000	Total
Funding Sources	2019	2020	2021	2022	2023	Total	Future
Bonds Tax Increment	2,000,000		1,000,000		1,000,000	4,000,000	2,000,000
Total	2,000,000		1,000,000		1,000,000	4,000,000	Total

Budget Impact/Other

There will be no direct impact on the operating budget. However, this program is designed to improve the tax base in the City, which could potentially lower property taxes.

Fire Department



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.01
Project Name Fire Fighting Turn Out Gear

Type Equipment
Useful Life 5 years
Category Equipment

Department Fire Department
Contact Fire Chief
Priority 1 Critical



Status Active

Description

Total Project Cost: \$194,000

Fire fighting turnout gear, including pants, coat, boots, hoods, helmets, gloves, goggles.

Justification

We are requesting to replace 30 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	2019	2020	2021	2022	2023	Total	Future
Equip/Vehicles/Furnishings					92,000	92,000	102,000
Total					92,000	92,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Fire Equipment Fund					92,000	92,000	102,000
Total					92,000	92,000	Total

Budget Impact/Other

This gear will be an ongoing operating expense on a five year cycle.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.02
Project Name Fire Truck Replacement

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

Status Active



Description **Total Project Cost:** \$665,000

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	665,000					665,000
Total	665,000					665,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fire Equipment Fund	665,000					665,000
Total	665,000					665,000

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 12-year amortization period.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.03
Project Name Ladder Truck Replacement

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

Status Active



Description **Total Project Cost:** \$945,000

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings				945,000		945,000
Total				945,000		945,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fire Equipment Fund				945,000		945,000
Total				945,000		945,000

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 12-year amortization period.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.05
Project Name Fire Station #3 Hazelwood Rehabilitation

Type Improvement
Useful Life 20 years
Category Buildings
Department Fire Department
Contact Fire Chief
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$6,700,000

Remodel or Replace Hazelwood Fire Station #3

This request may be altered, depending on the results of the fire station location and operational review.

Justification

In 2011, the city council received information on new staffing scenarios for the fire department and at the same time approved the fire department going from five fire stations to three. In order to better serve our community, one new station needed to be built in the middle of the city's leg. The plan is for the other two to be remodeled at their current locations.

In 2020, our goal is to rehabilitate or replace the station that is located at the intersection of Hazelwood and County Road C. This station will become our North District Station Number Three. Currently, the facility is only capable of having two firefighters staffed around the clock. The current station was built over 40 years ago with the energy efficiencies that were available at that time. With the remodeling of this station, today's energy efficiencies will be built-in with additional storage and sleeping quarters that will meet our needs into the foreseeable future. Our goal is to start construction in the spring of 2020 and be operational by November 2020. The necessary changes to this station will allow the Maplewood Fire Department to continue to provide outstanding service to its residents and those that visit and work in our fine city. Any delay in remodeling this station has a high potential for a decrease in our service level as we continue to have substantial increases in our calls for emergency services.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance		6,700,000				6,700,000
Total		6,700,000				6,700,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO CIP		2,700,000				2,700,000
Fire Equipment Fund		1,000,000				1,000,000
Proceeds from Sale Property		3,000,000				3,000,000
Total		6,700,000				6,700,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.06
Project Name Grass Truck Replacement

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

Status Active



Description **Total Project Cost:** \$65,000

The grass truck will provide the department the capability of fighting grass fires and other types of off-road fires. The current grass truck is a 1992 Ford 1-ton 4WD pickup, with a skid load pump and water tank in the back of the truck. The truck and tank pump system, at the time of replacement will be 29 years old..

Justification

Both the vehicle and the water tank are severely rusted and in need of repairs. It is not cost effective to make the necessary repairs due to the age of both pieces of equipment.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	65,000					65,000
Total	65,000					65,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fire Equipment Fund	65,000					65,000
Total	65,000					65,000

Budget Impact/Other

We anticipate lower operating and maintenance costs.

Budget Items	2019	2020	2021	2022	2023	Total
Maintenance	-2,500	-1,000	-1,000	-1,000	-1,000	-6,500
Total	-2,500	-1,000	-1,000	-1,000	-1,000	-6,500

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # FD19.07
Project Name Police & Fire 800 MHZ Radios Replacement

Type Equipment
Useful Life 10 years
Category Equipment
Department Fire Department
Contact
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$754,000

800 MHz Mobile and Portable Radios

Justification

In 2007, all public safety agencies within Ramsey County moved from the old UHF VHF radio system to the new 800 MHz system. This new system provided interoperability between all public safety disciplines and improved total state communications. Moving to the new system required a total replacement of all existing radio devices within Ramsey County. Through a grant process at the time, Ramsey County was able to replace all existing radios within Ramsey County used by public safety disciplines. There was no cost to the city of Maplewood for this replacement. Starting in 2015, those radios purchased back in 2007 were no longer supported by manufacturer which in turn will require us to purchase newer models. Currently within the city of Maplewood's public safety, we have 265 radios. We are trying to reduce that number, at an average cost of \$3,500 per radio. Starting in 2016, we started replacing about 10 of these a year as needed. The technology has not changed, we just won't be able to get the current radios repaired as they begin to break down. We will continue to look for grant opportunities as they become available as well as work with our neighboring departments to ensure the best possible pricing.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Equip/Vehicles/Furnishings	79,900	81,500	83,200	84,900	84,900	414,400	339,600
Total	79,900	81,500	83,200	84,900	84,900	414,400	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
CIP Fund	79,900	81,500	83,200	84,900	84,900	414,400	339,600
Total	79,900	81,500	83,200	84,900	84,900	414,400	Total

Budget Impact/Other

There will be no additional operating costs after the initial purchase. A maintenance plan is in place.

Information Technology



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

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



Status Active

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	250,000					250,000
Total	250,000					250,000

Funding Sources	2019	2020	2021	2022	2023	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	2019	2020	2021	2022	2023	Total
Maintenance	10,000	10,000	10,000	10,000	10,000	50,000
Total	10,000	10,000	10,000	10,000	10,000	50,000

Capital Improvement Plan

City of Maplewood, Minnesota

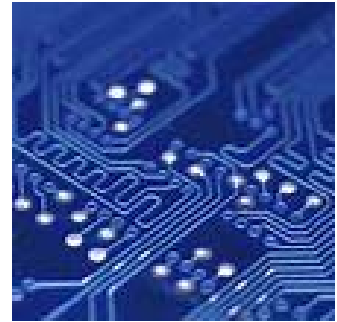
2019 *thru* 2023

Project # IT16.010
Project Name Server Storage

Type Equipment
Useful Life 10 years
Category Equipment: Computers

Department IT
Contact IT Director
Priority 2 Very Important

Status Active



Description

Total Project Cost: \$60,000

Additional SAN nodes for servers

Justification

Our storage area network (SAN) provides dist space to all of our servers. This item is being included to replace older nodes within that SAN and to add additional storage in the future if need be. By 2020 we will be ready to retire some of the current SAN nodes in use. Also, with the large volume of video that we are beginning to see recorded we will need additional storage in the future. This item will provide a solution to both of those challenges.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings		60,000				60,000
Total		60,000				60,000

Funding Sources	2019	2020	2021	2022	2023	Total
IT Fund		60,000				60,000
Total		60,000				60,000

Budget Impact/Other

There will be no additional annual ooperating costs beyond the initial purchase.

Parks and Recreation



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM07.010
Project Name Park Upgrades to Existing Parks

Type Improvement
Useful Life 20 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description **Total Project Cost:** \$1,140,000

Community field upgrades, equipment, fences, courts at Nebraska, Sunset, and Sherwood Parks.

Justification

A main theme identified by our Parks System Master Plan was “Taking care of what we have” in our aging parks system. This proposal will provide the City with resources to continue updating and/or replacing basketball and tennis courts, fields, fences and playgrounds to accomplish that goal.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	100,000	100,000	110,000	110,000	120,000	540,000	600,000
Total	100,000	100,000	110,000	110,000	120,000	540,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
CIP Fund	100,000	100,000	110,000	110,000	120,000	540,000	600,000
Total	100,000	100,000	110,000	110,000	120,000	540,000	Total

Budget Impact/Other

The upgrades should not impact the operating budget, except for a sustained decrease in maintenance costs.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM08.060
Project Name Open Space Improvements

Type Improvement
Useful Life 20 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description **Total Project Cost:** \$625,000

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.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	150,000	25,000	25,000	250,000	25,000	475,000	150,000
Total	150,000	25,000	25,000	250,000	25,000	475,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Park Improvement Fund	150,000	25,000	25,000	250,000	25,000	475,000	150,000
Total	150,000	25,000	25,000	250,000	25,000	475,000	Total

Budget Impact/Other

The improvements will require maintenance. Staff time will be allocated to future budgets once the improvements are completed.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM11.020
Project Name Goodrich Park

Type Improvement
Useful Life 20 years
Category Park Improvements

Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description

Total Project Cost: \$500,000

Goodrich Park improvements.

Justification

One of the major recommendations in the Parks System Plan is to fill the need for destination or "signature" parks. Reinvestment in four centrally-located parks and connecting them with trails was recommended. One of these signature parks has been identified as Goodrich Park and it is envisioned as a major destination for community gathering in Maplewood. A universally accessible playground was added in 2018 and future improvements will include additional parking, natural resources restoration, ball field upgrades, picnic shelter and restrooms.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance		500,000				500,000
Total		500,000				500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund		500,000				500,000
Total		500,000				500,000

Budget Impact/Other

Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM14.020
Project Name Harvest Park

Type Improvement
Useful Life 20 years
Category Park Improvements

Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description

Total Project Cost: \$300,000

Creation and implementation of the Harvest Park Master Plan.

Justification

Harvest Park is a 25 acre park located at 2561 Barclay. This park is reaching its effective life cycle, and many of the amenities are in poor condition. Staff will work with residents to develop a master plan for this park in 2020 and begin implementation of that plan starting in 2023. The plan will likely include a re-configuration of the ball fields, a picnic shelter, new playground, new internal trails, and additional amenities.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design					300,000	300,000
Total					300,000	300,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund					300,000	300,000
Total					300,000	300,000

Budget Impact/Other

Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM15.020
Project Name EAB Ash Removal and Planting

Type Improvement
Useful Life 15 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$1,450,000

Remove and Replace Ash Trees to Control the Spread of EAB.

Justification

Emerald Ash Borer (EAB) causes widespread decline and death of ash trees and has decimated ash populations in some states. In 2017, EAB was confirmed at two sites in Maplewood. The 2011 inventory of park and boulevard trees (does not include natural areas), found 2037 ash trees (21% of the 9563 trees). To remove and replace these ash trees at \$700-\$900 each would require \$1,425,900-\$1,833,300. In June 2011, Maplewood City Council approved a plan for managing EAB in Maplewood. The plan includes removing some ash trees before they have EAB, especially those in poor health or near existing infestations. Ash removals began in winter 2017-2018, with the Public Works crew removing over 100 ash trees. Stump grinding and tree planting will be done by contractors. As more and more ash in Maplewood succumb to EAB, we will need to hire contractors to assist with the removals as well.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	100,000	150,000	150,000	150,000	150,000	700,000	750,000
Total	100,000	150,000	150,000	150,000	150,000	700,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
CIP Fund	100,000	150,000	150,000	150,000	150,000	700,000	750,000
Total	100,000	150,000	150,000	150,000	150,000	700,000	Total

Budget Impact/Other

There will be no additional impact to the operating budget once this project is completed. Tree maintenance is already incorporated into the annual operating budget.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM16.001
Project Name Park Maintenance and Re-Investment

Type Improvement
Useful Life 15 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description **Total Project Cost:** \$5,000,000

Parks System Master Plan Implementation

Justification

At the time the Parks System Plan was adopted, specific prioritization was given to improvements in the parks system. With more projects than funding available, prioritization was necessary to guide where funds would be allocated. As part of this prioritization process, it was identified that the Maintenance and Reinvestment portion of the plan would be the highest priority and essential to the future health of the parks system. The Maintenance and Reinvestment recommendation identifies \$7,000,000 of improvements to our existing system. This addresses the highest priorities that we heard from our residents of "Taking care of what we have" and for trail connectivity throughout our park system. For all of these projects, staff will lead the community through a thorough public process. Future projects will be decided at a later date and will be based on outcomes gained from the Parks System Master Plan.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance				1,000,000		1,000,000	4,000,000
Total				1,000,000		1,000,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Bonds Tax Abatement				1,000,000		1,000,000	4,000,000
Total				1,000,000		1,000,000	Total

Budget Impact/Other

Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.

Budget Items	2019	2020	2021	2022	2023	Total	Future
Other (Insurance, Utilities)	20,000	20,000	20,000	20,000	20,000	100,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000	Total

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM16.004
Project Name Maplewood Nature Center Land Acquisition

Type Improvement
Useful Life 20 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



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. Major building repairs and maintenance were done in 2017 including a new roof and siding. 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	2019	2020	2021	2022	2023	Total
Land Acquisition				300,000		300,000
Total				300,000		300,000

Funding Sources	2019	2020	2021	2022	2023	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.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM16.005
Project Name Fish Creek Open Space

Type Improvement
Useful Life 15 years
Category Park Improvements

Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description

Total Project Cost: \$250,000

Improvements at Fish Creek Open Space.

Justification

Maplewood acquired the 70-acre Fish Creek site in 2013. In 2015, Council approved an updated Master Plan for the site. Trails were constructed in 2016 and benches and a kiosk will be installed in 2018. Partner Great River Greening (GRG) conducted woodland and prairie restoration at the site in 2012-2015. Maplewood and Ramsey County are discussing the possibility of this site becoming part of the Regional Park System. The next projects at the site, in partnership with Ramsey County, are installing a parking lot (2021), shelter, and a rustic trail along the creek.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance			250,000			250,000
Total			250,000			250,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund			125,000			125,000
Ramsey County			125,000			125,000
Total			250,000			250,000

Budget Impact/Other

Additional operating costs will be incurred to maintain the parking lot. These costs will be identified and incorporated into the annual budget after completion.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM18.01
Project Name Maplewood Nature Center Improvements

Type Improvement
Useful Life 20 years
Category Buildings
Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active



Description

Total Project Cost: \$300,000

Repairs, storage, and exhibit renovation at the Maplewood Nature Center site.

Justification

Maplewood Nature Center Visitor Center was built in 1978, added onto in 1994, and received major repairs and maintenance in 2017. Improvements are needed to the grounds and exhibits. 1) Replace detached storage shed with a larger storage shed (2019). 2) Replace three observation decks (2019). 3) Replace 600' boardwalk (2019). The boardwalk was constructed in 2000. It's expected useful life was 20 years, but the cables and floats have begun to show more critical deterioration and should be done prior to 2020. 4) Replace indoor exhibits (2024). Exhibits were constructed in 2004 with a useful life of 20 years.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	200,000					200,000	100,000
Total	200,000					200,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Park Improvement Fund	200,000					200,000	100,000
Total	200,000					200,000	Total

Budget Impact/Other

There will be no additional budget impact to the operating budget once this project is completed. Maintenance of these is already incorporated into the annual operating budget.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM18.03
Project Name Picnic Shelters in Maplewood Area Neighborhoods

Type Improvement
Useful Life 20 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 3 Important



Status Active

Description **Total Project Cost:** \$750,000

Planning and construction of picnic shelters at Western Hills, Pleasantview, and Vista Hills Parks.

Justification

One of the outcomes of the Parks System Master Plan Process was that residents voiced a need for gathering places for families and celebrations. There is a noted absence of these facilities in certain areas of Maplewood, especially in the Western Hills, Highland and Vista Hills neighborhoods. This proposal fills that need by adding picnic shelters complete with restrooms and electricity in these underserved areas of the City.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Planning/Design					250,000	250,000	500,000
Total					250,000	250,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Park Improvement Fund					250,000	250,000	500,000
Total					250,000	250,000	Total

Budget Impact/Other

There will be no additional impact to the operating budget at this time.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM19.01
Project Name Hazelwood Park

Type Improvement
Useful Life 20 years
Category Park Improvements

Department Parks and Recreation
Contact Park Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$550,000

Creation and implementation of the Hazelwood Park Master Plan.

Justification

Hazelwood Park is a 50 acre park located at 1663 Co. Road C. This park is reaching its effective life cycle and many of the amenities are in poor condition. In addition, one of the major recommendations in the Parks System Master Plan is to fill the need for destination or "signature" parks. Hazelwood is home to Maplewood's largest soccer complex and is the site for the City's largest community celebration on the Fourth of July. Staff will work with residents to develop a master plan for this park in 2019 with construction to begin in 2020. Key features will include a new playground, upgraded parking, natural resources restoration, field enhancements, picnic shelter/community gathering facility with restrooms. Staff will partner with the Watershed to address water quality issues within the park and surrounding areas.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	50,000					50,000
Construction/Maintenance		500,000				500,000
Total	50,000	500,000				550,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund	50,000	450,000				500,000
Watershed District		50,000				50,000
Total	50,000	500,000				550,000

Budget Impact/Other

Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PM19.02
Project Name Wakefield Park Playground

Type Improvement
Useful Life 20 years
Category Park Improvements
Department Parks and Recreation
Contact Park Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$250,000

Replacement of the Wakefield Park Playground.

Justification

Wakefield has been identified as one of the signature parks in our Parks System Master Plan. In 2018, a multi-purpose building featuring programming space, kitchen facilities, restrooms and outdoors spaces was built, along with upgraded skating facilities and trails. The Wakefield playground is one of Maplewood's most used, is in need of replacement and will only see increased usage as a result of the other Wakefield Site Improvements.

Expenditures	2019	2020	2021	2022	2023	Total
Planning/Design	250,000					250,000
Total	250,000					250,000

Funding Sources	2019	2020	2021	2022	2023	Total
Park Improvement Fund	250,000					250,000
Total	250,000					250,000

Budget Impact/Other

Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.

Police Department



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Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PD18.010
Project Name Squad Replacement

Type Equipment
Useful Life 4 years
Category Vehicles

Department Police Department
Contact Police Chief
Priority 1 Critical

Status Active



Description

Total Project Cost: \$2,110,000

Each year the police department needs to replace four to six marked squad cars. The fully burdened cost of police squads is \$37,000. 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..

Prior	Expenditures	2019	2020	2021	2022	2023	Total	Future
185,000	Equip/Vehicles/Furnishings	185,000	185,000	190,000	190,000	190,000	940,000	985,000
Total	Total	185,000	185,000	190,000	190,000	190,000	940,000	Total

Prior	Funding Sources	2019	2020	2021	2022	2023	Total	Future
185,000	Police Equipment Fund	185,000	185,000	190,000	190,000	190,000	940,000	985,000
Total	Total	185,000	185,000	190,000	190,000	190,000	940,000	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

2019 *thru* 2023

Project # PW03.21
Project Name Lift Station Upgrade Program

Type Maintenance
Useful Life 60 years
Category Utilities
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$200,000

The city has an annual program to refurbish lift stations.

Justification

This program involves the refurbishing of lift stations. This expenditure is a preventive maintenance expenditure to help reduce backups and failures due to emergency situations. The program includes pump rebuilds, wet well inspections and general site improvements for the nine lift stations located throughout the City.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	20,000	20,000	20,000	20,000	20,000	100,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Sanitary Sewer Fund	20,000	20,000	20,000	20,000	20,000	100,000	100,000
Total	20,000	20,000	20,000	20,000	20,000	100,000	Total

Budget Impact/Other

The upgrade program has a positive impact on the operating budget by reducing maintenance costs.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$222,571

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 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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	222,571					222,571
Total	222,571					222,571

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund	222,571					222,571
Total	222,571					222,571

Budget Impact/Other

At the November 17, 2017 City Council meeting, council approved the purchase of a replacement vehicle for Unit 538. The City will accept the delivery of the new vehicle and will be invoiced in 2018. Unit 538 has an estimated trade-in value of \$18,000. These funds will go back into the fleet management fund to be used towards other 2018 purchases.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW14.01
Project Name Pond Clean Out/Dredging Projects

Type Maintenance
Useful Life 50 years
Category Utilities
Department Public Works
Contact Public Works Director
Priority 3 Important

Status Active



Description **Total Project Cost:** \$500,000

Stormwater ponds, also known as wet ponds, "NURP" ponds, or retention basins, are a necessary component for land development in order to manage stormwater runoff. These basins within the city of Maplewood were typically built to control runoff rates to minimize downstream flooding and erosion. These ponds are now also viewed as a mechanism to capture and settle pollutants. Maintaining the city's stormwater ponds requires the removal of sediment by conducting dredging projects.

Justification

Due to the buildup of sediment, maintenance is required to ensure these basins are providing the designed rate control and maintain their ability to improve the quality of stormwater runoff. As part of the pond maintenance program, the city has established a goal of completing at least one pond assessment every two years based on available funding and staff resources. Additionally, the city will look to capitalize on partnerships with the local watershed districts and neighboring cities that are doing similar projects. The city is required to have a pond maintenance program as part of its NPDES MS4 general permit. This program would also coordinate with our flood mitigation projects and may be used for finalizing out identified projects as a result of the July 2011 flood event if they are of a higher priority than a pond cleanout.

Expenditures	2019	2020	2021	2022	2023	Total	Future
Construction/Maintenance	100,000		100,000		100,000	300,000	200,000
Total	100,000		100,000		100,000	300,000	Total

Funding Sources	2019	2020	2021	2022	2023	Total	Future
Environmental Utility Fund	100,000		100,000		100,000	300,000	200,000
Total	100,000		100,000		100,000	300,000	Total

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

2019 *thru* 2023

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

Status Active



Description

Total Project Cost: \$220,000

The 2003 single-axle plow truck, Unit 537, is due for replacement in 2020.

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings		220,000				220,000
Total		220,000				220,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$110,000

The 1996 water tanker, Unit 543, is due for replacement in 2021.

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings			110,000			110,000
Total			110,000			110,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings		210,000				210,000
Total		210,000				210,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	58,000					58,000
Total	58,000					58,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	30,000					30,000
Total	30,000					30,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	75,000					75,000
Total	75,000					75,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



Description

Total Project Cost: \$90,000

The 2007 Jacobsen mower, Unit 660, is due for replacement in 2021.

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings			90,000			90,000
Total			90,000			90,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

Project # PW17.03
Project Name One and One-Half Ton Utility Truck

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 3 Important



Status Active

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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings			90,000			90,000
Total			90,000			90,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



Description

Total Project Cost: \$230,000

The 2005 single-axle plow truck, Unit 532, is due for replacement in 2022.

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 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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings				230,000		230,000
Total				230,000		230,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



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	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings			56,000			56,000
Total			56,000			56,000

Funding Sources	2019	2020	2021	2022	2023	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.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.13
Project Name Three-Quarter Ton Truck

Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important



Status Active

Description **Total Project Cost:** \$45,000

The 2000 3/4 ton truck, Unit 500 is due for replacement.

Justification

This truck is utilized by the fleet maintenance mechanics. It is used for service calls to repair broken down maintenance equipment throughout the City. Due to its age (23 years old) it is no longer cost effective to operate.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					45,000	45,000
Total					45,000	45,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					45,000	45,000
Total					45,000	45,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.14
Project Name Half-Ton Truck

Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$26,000

The 2007 1/2 ton truck, Unit 512 is due for replacement.

Justification

This 1/2 ton truck is used by the public works engineering division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck has high mileage and is no longer cost effective to operate.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					26,000	26,000
Total					26,000	26,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					26,000	26,000
Total					26,000	26,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.15
Project Name Single Axle Plow Truck

Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$240,000

The 2005 single axle plow truck, Unit 539 is due for replacement in 2023.

Justification

The 2005 model year single axle plow 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 for the street maintenance division that is utilized year round. In the summer, the truck is used for patching and paving streets, and in winter it is out on every snow/ice event, treating and plowing city streets.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					240,000	240,000
Total					240,000	240,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					240,000	240,000
Total					240,000	240,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.16
Project Name One-Ton Utility Sign Truck

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important



Status Active

Description **Total Project Cost:** \$60,000

The 2007 1-ton utility sign truck, Unit 546 is due for replacement.

Justification

This 2007 1 ton truck is used year round in the street maintenance division. The truck is equipped with a utility body containing specialty tools for street sign maintenance and repair. The City owns and maintains over 5,000 signs throughout the City. The old unit has high miles and is no longer cost effective to operate.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					60,000	60,000
Total					60,000	60,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					60,000	60,000
Total					60,000	60,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.17
Project Name Three-Quarter Ton Van

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important



Status Active

Description **Total Project Cost:** \$25,000

The 2002 3/4 ton van, Unit 642 is due for replacement.

Justification

This 2002 van is utilized by multiple departments throughout the City. The primary use is for transporting staff to various engagements such as training and meetings etc. It is also used heavily by the Parks & Recreation division for transporting children to camps and other recreation activities. Due to its age and high miles the vehicle is becoming unsafe and unreliable for use.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					25,000	25,000
Total					25,000	25,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					25,000	25,000
Total					25,000	25,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.18
Project Name Half-Ton Truck

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$90,000

The 2007 1 1/2 ton truck, Unit 651 is due for replacement.

Justification

One 2007 1 1/2 ton truck is due for replacement. This truck is equipped with a dump body, snow plow, and lift gate. The unit is utilized year round in the park maintenance division. The old unit has high miles and is becoming inefficient to operate.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					90,000	90,000
Total					90,000	90,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					90,000	90,000
Total					90,000	90,000

Budget Impact/Other

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

Capital Improvement Plan
City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.19
Project Name 10,000lb Capacity Trailer

Type Equipment
Useful Life 20 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important



Status Active

Description **Total Project Cost:** \$19,000

One 1992 10,000 lb capacity trailer, Unit 715 is scheduled for replacement.

Justification

One 1992 10,000 lb capacity trailer is in need of replacement. This trailer is utilized by all divisions in public works for transporting various pieces of equipment to jobsites throughout the City. The trailer will need costly repairs to pass the annual D.O.T. inspection. It is no longer cost effective to keep it in service.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings					19,000	19,000
Total					19,000	19,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund					19,000	19,000
Total					19,000	19,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW19.01
Project Name Tandem Axle Plow Truck

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Utilities Superintendent
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$245,000

The 2008 tandem axle plow truck, Unit 533 is due for replacement in 2019.

Justification

The 2008 model year plow truck is due for replacement. This truck is one of two tandem trucks in the fleet and is an integral piece for the street maintenance division as it is utilized year round. In the winter months it is used every snow/ice event for treating and plowing city streets. In the other months, the truck is used for sweeping and patching/paving operations.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings	245,000					245,000
Total	245,000					245,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund	245,000					245,000
Total	245,000					245,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW19.02
Project Name One and One-Half Ton Dump Truck

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Utilities Superintendent
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$80,000

The 2007 1 1/2 ton dump truck, Unit 540, is due for replacement.

Justification

This 2007 1 1/2 ton truck is used year round in the street maintenance division. This truck is equipped with a dump body and plow. During the summer months, the truck is used for storm sewer and street maintenance projects. In the winter months, it has a designated plow route and is equipped with an anti-icing system for pre-wetting streets prior to snow events. The old unit has high miles and is in need of costly repairs.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings				80,000		80,000
Total				80,000		80,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund				80,000		80,000
Total				80,000		80,000

Budget Impact/Other

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

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW19.03
Project Name Half-Ton Truck

Type Equipment
Useful Life 10 years
Category Vehicles
Department Public Works
Contact Utilities Superintendent
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$27,000

The 2007 1/2 ton truck, Unit 621, is due for replacement.

Justification

This 1/2 ton truck is used by the Public Works Engineering Division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck has high mileage and is no longer cost effective to operate.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings				27,000		27,000
Total				27,000		27,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund				27,000		27,000
Total				27,000		27,000

Budget Impact/Other

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

Capital Improvement Plan

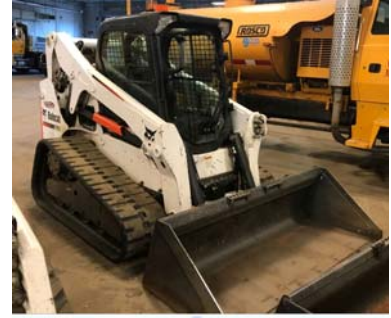
City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW19.04
Project Name T650 Skid Steer

Type Equipment
Useful Life 12 years
Category Vehicles
Department Public Works
Contact Utilities Superintendent
Priority 2 Very Important

Status Active



Description **Total Project Cost:** \$55,000

The 2014 T650 skid steer, Unit 706, is due for replacement.

Justification

The T650 skid steer is in need of replacement. This unit has high hours and costly repairs are needed. It is not cost effective to continue to operate this piece of equipment. This unit is utilized heavily by all three maintenance divisions within Public Works (Streets, Utility, and Parks). This piece of equipment is used in all aspects of Public Works maintenance including asphalt work, storm water projects, sanitary sewer projects, excavating, and winter snow removal.

Expenditures	2019	2020	2021	2022	2023	Total
Equip/Vehicles/Furnishings				55,000		55,000
Total				55,000		55,000

Funding Sources	2019	2020	2021	2022	2023	Total
Fleet Management Fund				55,000		55,000
Total				55,000		55,000

Budget Impact/Other

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

Street Construction



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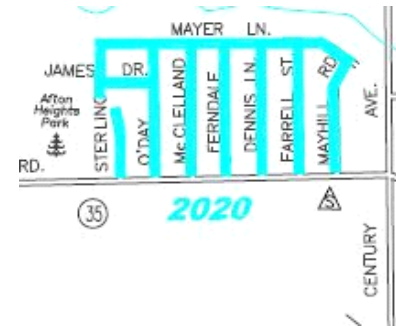
Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW09.10
Project Name Dennis/McClelland Area Street Improvements

Type Improvement
Useful Life 20 years
Category Street Construction
Department Street Department
Contact Public Works Director
Priority 1 Critical



Status Active

Description **Total Project Cost:** \$6,130,000

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: 36/100

Prior	Expenditures	2019	2020	2021	2022	2023	Total
100,000	Construction/Maintenance	100,000	5,930,000				6,030,000
Total	Total	100,000	5,930,000				6,030,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
100,000	Bonds GO Improvement	100,000	2,157,500				2,257,500
Total	Bonds GO Special Assessment		1,010,500				1,010,500
	City of St. Paul Water Dept		742,000				742,000
	Environmental Utility Fund		1,355,000				1,355,000
	Sanitary Sewer Fund		414,000				414,000
	Water - WAC Fund		251,000				251,000
	Total	100,000	5,930,000				6,030,000

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

2019 *thru* 2023

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

Status Active



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 2020.

Justification

The bridge on Sterling Street in south Maplewood is in need of replacement in the coming years and programmed for a 2020 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.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	100,000	1,300,000				1,400,000
Total	100,000	1,300,000				1,400,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds MSA	100,000	115,000				215,000
State Grants		1,185,000				1,185,000
Total	100,000	1,300,000				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

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$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 2022 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 2022. 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	2019	2020	2021	2022	2023	Total
Construction/Maintenance				500,000		500,000
Total				500,000		500,000

Funding Sources	2019	2020	2021	2022	2023	Total
Municipal State Aid				500,000		500,000
Total				500,000		500,000

Budget Impact/Other

The total estimated project cost is \$15,500,000. The estimated cost for the City of Maplewood is \$500,000. Ramsey County is responsible for \$14,500,000 of the estimated costs. The City of White Bear Lake is responsible for the remaining \$500,000.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW15.11
Project Name Ferndale/Ivy Area Street Improvements

Type Improvement
Useful Life 20 years
Category Street Construction
Department Street Department
Contact Public Works Director
Priority 1 Critical

Status Active



Description

Total Project Cost: \$3,520,000

The Ferndale/Ivy Area streets are proposed to be fully reconstructed in 2019. 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. Existing storm water drainage issues will fixed as part of this project.

Justification

The streets north of Maryland Ave. and west of Century Ave. are in poor condition and in need of repair. The streets include Dennis St., Farrel St., Ferndale St., Hawthorne Ave., Ivy Ave., and Mayhill Rd. These streets have concrete curb and gutter which for most areas will remain. However, there are know areas with poor drainage where the curb and gutter will need to be replaced. The existing pavement will be removed and replaced. The proposed project will also include sidewalks, trails, and storm water quality features. 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). In 2018, a regional drainage/hydraulic study was completed prior to the feasibility study. In response to the July 11, 2011 flood, the city identified 22 area for flood remediation projects. The city has completed 15 projects and has leveraged partnerships with Ramsey Washington Metro Watershed District and Ramsey to help fund and complete several of the projects. The proposed study will evaluate 4 of the reaming 6 areas. Identified flood remediation work from this study will then be incorporated into the street improvement project to give a comprehensive approach to improvements needed in this specific area.

1.18 miles of streets, Average PCI: 34/100

Prior	Expenditures	2019	2020	2021	2022	2023	Total
200,000	Construction/Maintenance	3,320,000					3,320,000
Total	Total	3,320,000					3,320,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
200,000	Bonds GO Improvement	1,629,310					1,629,310
Total	Bonds GO Special Assessment	524,790					524,790
	City of St. Paul Water Dept	96,900					96,900
	Environmental Utility Fund	710,600					710,600
	Sanitary Sewer Fund	261,500					261,500
	Water - WAC Fund	96,900					96,900
	Total	3,320,000					3,320,000

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

2019 *thru* 2023

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

Status Active



Description

Total Project Cost: \$200,000

Ramsey County is proposing to fully reconstruct Rice Street between County Road B and Larpen 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 Larpen 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	2019	2020	2021	2022	2023	Total
Construction/Maintenance		200,000				200,000
Total		200,000				200,000

Funding Sources	2019	2020	2021	2022	2023	Total
Municipal State Aid		200,000				200,000
Total		200,000				200,000

Budget Impact/Other

The total estimated project cost is \$5,460,000. The estimated project cost for the City of Maplewood is \$200,000. Ramsey County is responsible for \$5,060,000 of the estimated costs and the City of White Bear Lake is responsible for the remaining \$200,000.

Capital Improvement Plan

City of Maplewood, Minnesota

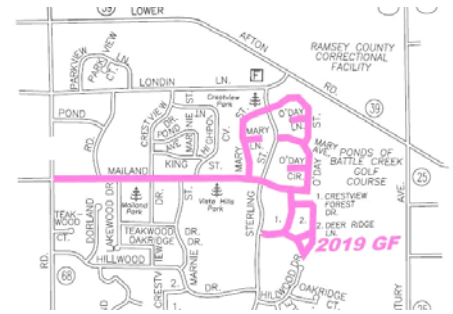
2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$1,340,000

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 36/100

Prior	Expenditures	2019	2020	2021	2022	2023	Total
60,000	Construction/Maintenance	1,280,000					1,280,000
Total	Total	1,280,000					1,280,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
60,000	Bonds GO Special Assessment	607,890					607,890
Total	Environmental Utility Fund	67,000					67,000
	Gas Franchise Fee	524,710					524,710
	Sanitary Sewer Fund	40,200					40,200
	Water - WAC Fund	40,200					40,200
	Total	1,280,000					1,280,000

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

2019 *thru* 2023

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

Status Active



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., Phyllis 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.

2.4 miles of street, Average PCI 36/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	60,000	1,490,000				1,550,000
Total	60,000	1,490,000				1,550,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$1,660,000

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., McClelland 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.

2.60 miles of streets, Average PCI: 40/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance		60,000	1,600,000			1,660,000
Total		60,000	1,600,000			1,660,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO Special Assessment			724,500			724,500
Environmental Utility Fund			83,000			83,000
Gas Franchise Fee		60,000	692,900			752,900
Sanitary Sewer Fund			49,800			49,800
Water - WAC Fund			49,800			49,800
Total		60,000	1,600,000			1,660,000

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

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$4,980,000

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: 36/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance		100,000	4,880,000			4,980,000
Total		100,000	4,880,000			4,980,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO Improvement		100,000	1,977,200			2,077,200
Bonds GO Special Assessment			693,400			693,400
City of St. Paul Water Dept			306,400			306,400
Environmental Utility Fund			1,144,000			1,144,000
Sanitary Sewer Fund			484,000			484,000
Water - WAC Fund			275,000			275,000
Total		100,000	4,880,000			4,980,000

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

2019 *thru* 2023

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



Status Active

Description

Total Project Cost: \$7,150,000

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. Barclay St. and Sherren Ave. do not have curb and gutter and are 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).

2.35 miles of streets, Average PCI: 55/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance			100,000	7,050,000		7,150,000
Total			100,000	7,050,000		7,150,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO Improvement			100,000	3,246,860		3,346,860
Bonds GO Special Assessment				1,145,540		1,145,540
City of St. Paul Water Dept				783,600		783,600
Environmental Utility Fund				982,000		982,000
Sanitary Sewer Fund				563,000		563,000
Water - WAC Fund				329,000		329,000
Total			100,000	7,050,000		7,150,000

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

2019 *thru* 2023

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

Status Active



Description **Total Project Cost:** \$1,560,000

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., Germain Ct., 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.

2.47 miles of streets, Average PCI: 50/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance			60,000	1,500,000		1,560,000
Total			60,000	1,500,000		1,560,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO Special Assessment				1,111,452		1,111,452
Environmental Utility Fund				78,000		78,000
Gas Franchise Fee			60,000	216,948		276,948
Sanitary Sewer Fund				46,800		46,800
Water - WAC Fund				46,800		46,800
Total			60,000	1,500,000		1,560,000

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

2019 *thru* 2023

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

Status Active



Description

Total Project Cost: \$5,292,000

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 2019. 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.

1.08 miles of streets, Average PCI: 44/100

Prior	Expenditures	2019	2020	2021	2022	2023	Total
100,000	Construction/Maintenance	5,192,000					5,192,000
Total	Total	5,192,000					5,192,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
100,000	Bonds GO Improvement	1,408,000					1,408,000
Total	Bonds GO Special Assessment	400,000					400,000
	City of St. Paul Water Dept	897,000					897,000
	Environmental Utility Fund	921,000					921,000
	Sanitary Sewer Fund	298,000					298,000
	Water - WAC Fund	200,000					200,000
	Watershed District	1,068,000					1,068,000
	Total	5,192,000					5,192,000

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

2019 *thru* 2023

Project # PW18.12
Project Name Roselawn & Edgerton Intersection Improvements

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$1,055,000

The intersection of Roselawn Ave. and Edgerton St. is proposed to be reconstructed from a signalized intersection of a roundabout in 2019. As part of this project the signalized intersection will be replaced with a compact roundabout and a ADA accessible connection from the intersection to Edgerton Elementary School will be installed. The City of Maplewood and Ramsey County, in partnership, applied for and was awarded a Highway Safety Improvement Program (HSIP) grant to help fund this project.

Justification

The project is located at the intersection of Roselawn Avenue and Edgerton Street. Currently the intersection is controlled by a traffic signal with single lanes of traffic approaching from each direction. Existing grades and vegetation, primarily in the northwest and northeast quadrants, limit intersection sight distance to the point where right turns on red are not permitted for eastbound or southbound traffic. A compact roundabout will be constructed as part of this project along with ADA pedestrian improvements. The HSIP grant covers 90% of the estimated construction costs.

Prior	Expenditures	2019	2020	2021	2022	2023	Total
100,000	Construction/Maintenance	955,000					955,000
Total	Total	955,000					955,000

Prior	Funding Sources	2019	2020	2021	2022	2023	Total
100,000	Federal Grants	679,500					679,500
Total	Local Government Aid	137,750					137,750
	Ramsey County	137,750					137,750
	Total	955,000					955,000

Budget Impact/Other

Project is contingent on funding. City may have to fund the initial engineering costs in 2018 either way.

Capital Improvement Plan

City of Maplewood, Minnesota

2019 *thru* 2023

Project # PW18.39
Project Name NSP Lake Boulevard

Type Unassigned
Useful Life
Category Street Construction

Department Street Department
Contact Public Works Director
Priority n/a

Status Active



Description **Total Project Cost:** \$175,000

As part of the City of North Saint Paul's (NSP) CIP plan, 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	2019	2020	2021	2022	2023	Total
Construction/Maintenance	175,000					175,000
Total	175,000					175,000

Funding Sources	2019	2020	2021	2022	2023	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

2019 *thru* 2023

Project # PW19.09
Project Name Prosperity Road Street Improvements

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Status Active



Description

Total Project Cost: \$3,770,000

Frost Ave. has existing concrete curb and gutter and is proposed to be fully reconstructed in 2023. Full street reconstruction projects generally 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. Prosperity Rd is currently built as a rural section road with no curb and gutter.

Justification

Prosperity Road has continued to deteriorate and will require a full reconstruction with concrete curb and gutter. As part of the full reconstruction, Prosperity Road will be designed to meet the requirement of the City's Living Streets Policy. Prosperity Road improvements will also include pavement replacement, installation of concrete curb and gutter, and replacement of the existing water main. 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). Wakefield Lake is an impaired water body and a top priority of Ramsey Washington Metro Watershed District.

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance				100,000	3,670,000	3,770,000
Total				100,000	3,670,000	3,770,000

Funding Sources	2019	2020	2021	2022	2023	Total
Bonds GO Improvement				100,000	1,146,000	1,246,000
Bonds GO Special Assessment					432,000	432,000
City of St. Paul Water Dept					431,000	431,000
Environmental Utility Fund					788,000	788,000
Gas Franchise Fee					375,000	375,000
Sanitary Sewer Fund					353,000	353,000
Water - WAC Fund					145,000	145,000
Total				100,000	3,670,000	3,770,000

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

2019 *thru* 2023

Project # PW19.10
Project Name McKnight Traffic Signal Replacement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Street Department
Contact Public Works Director
Priority 1 Critical

Status Active



Description **Total Project Cost:** \$129,500

The City of Saint Paul has a proposed bicycle and pedestrian improvement project scheduled for construction in 2019. Part of the project includes the construction of a trail along the west side McKnight Road from Hudson Road to Minnehaha Avenue. The project includes ADA pedestrian upgrades, an off-street trail along McKnight Road and traffic signal improvements.

Justification

McKnight Road is a Ramsey County road and includes several traffic signalized intersections. Several of these signals are near the end of their lifecycle and will be replaced as part of the City of Saint Paul's project. The City of Maplewood is responsible for a portion of the signal replacement costs per existing agreements. The project is anticipated to be constructed in 2019 with Maplewood paying their portion of the signal replacement towards the end of 2019.

1.12 miles of streets, Average PCI: 31/100

Expenditures	2019	2020	2021	2022	2023	Total
Construction/Maintenance	129,500					129,500
Total	129,500					129,500

Funding Sources	2019	2020	2021	2022	2023	Total
Street Light Fund	129,500					129,500
Total	129,500					129,500

Budget Impact/Other

Costs associated with these improvements will be paid through the Street Light Utility Fund and the improvements will have a positive impact for pedestrians and bicyclists in this area.

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Prepared by:

City of Maplewood Finance Department
1830 County Road B East
Maplewood, MN 55109
(651)249-2902

Melinda Coleman, City Manager
Ellen Paulseth, Finance Director

SECTION V

DEPARTMENT BUDGETS AND PERFORMANCE



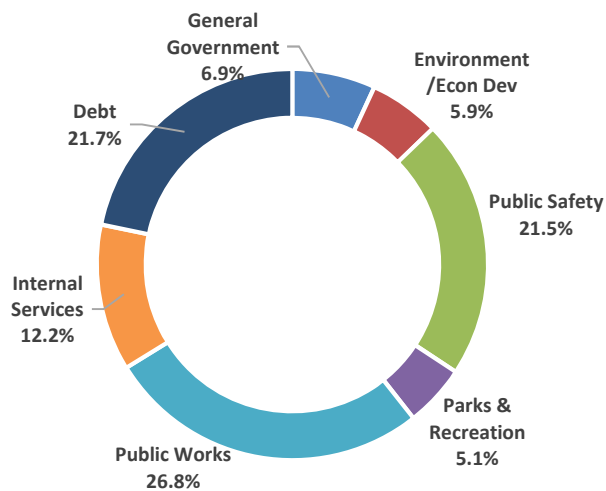
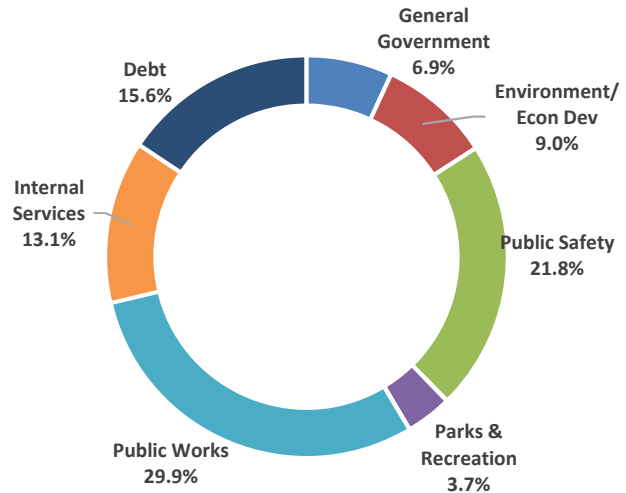
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Maplewood

TOTAL BUDGET EXPENDITURE SUMMARY

Total By Department	2016 ACTUAL	2017 ACTUAL	2018 BUDGET	2019 BUDGET	% OVER (UNDER) LAST YEAR
Administration	2,100,439	2,591,022	2,634,230	2,453,860	-6.8%
Environment & Economic Development	4,064,445	4,234,787	4,120,510	6,243,800	51.5%
Finance	1,047,163	1,087,139	1,213,570	1,300,990	7.2%
Fire	4,697,541	4,818,355	4,958,790	5,220,270	5.3%
Information Technology	791,325	881,885	802,340	863,430	7.6%
Legislative	183,933	189,336	192,380	192,140	-0.1%
Parks and Recreation	4,446,768	2,361,879	3,612,160	2,580,990	-28.5%
Police	8,589,482	9,081,335	9,544,840	9,901,850	3.7%
Public Works	11,155,033	11,335,855	18,829,420	20,746,970	10.2%
Internal Services	8,271,158	8,527,905	8,548,290	9,080,200	6.2%
Debt	13,773,820	12,762,369	15,270,332	10,840,990	-29.0%
Totals	\$59,121,107	\$57,871,866	\$69,726,862	\$69,425,490	-0.4%

2018 BUDGET**2019 BUDGET****Total By Classification**

Personnel Services	\$18,919,329	\$18,446,743	\$20,221,930	\$21,016,220	3.9%
Commodities	\$1,216,222	\$1,190,638	\$1,310,770	\$1,400,690	6.9%
Contractual Services	\$10,830,180	\$11,051,646	\$10,869,140	\$11,866,390	9.2%
Capital Outlay and Depreciation	\$5,245,586	\$5,893,885	\$13,506,400	\$15,221,000	12.7%
Other Charges	\$864,812	(\$1,320)	\$0	\$0	N/A
Internal Services	\$8,271,158	\$8,527,905	\$8,548,290	\$9,080,200	6.2%
Debt Service	\$13,773,820	\$12,762,369	\$15,270,332	\$10,840,990	-29.0%
Totals	\$59,121,107	\$57,871,866	\$69,726,862	\$69,425,490	-0.4%

Total By Fund

Ambulance Service	\$2,561,505	\$2,459,844	\$2,770,310	\$2,800,920	1.1%
Building Fund	511	43,446	0	0	N/A
Capital Improvement Fund	828,259	706,561	180,000	280,000	55.6%
Charitable Gambling Tax	28,969	26,474	30,000	30,000	0.0%
Communications	137,838	681,641	751,800	676,330	-10.0%
Community Center	2,109,964	193,560	200,000	500,000	150.0%
Debt Funds	13,529,578	12,459,192	14,816,332	10,287,990	-30.6%
Environmental Utility	1,912,757	1,784,201	1,968,530	1,932,890	-1.8%
Fire 3M Fund	3,080	0	0	0	N/A
Fire Equipment Fund	42,814	233,313	59,400	34,000	-42.8%
Fire Training Facility	159,589	0	0	0	N/A
Fire Training Facility Operations	0	51,927	0	98,000	N/A
Fleet Management	811,332	889,426	924,460	931,200	0.7%
General	18,788,013	19,368,468	20,357,490	21,173,010	4.0%
Grants Fund	271,729	267,061	0	0	N/A
Information Technology	791,325	881,885	802,340	863,430	7.6%
Internal Insurance Services	7,459,826	7,638,479	7,623,830	8,149,000	6.9%
Maplewood Area EDA	23,726	208,405	33,110	2,127,560	6325.7%
Park Development Fund	82,977	601,945	2,210,000	650,000	-70.6%
Police Equipment Fund	141,220	194,991	180,000	185,000	2.8%
Police Expansion Fund	335	0	0	0	N/A
Police Services	62,762	13,949	10,000	10,000	0.0%
Public Improvement Project Funds	2,350,556	2,394,040	9,955,000	11,182,000	12.3%
Recreation Programs	846,059	753,028	683,650	763,200	11.6%
Recycling Program	741,588	659,979	740,630	741,100	0.1%
Redevelopment Fund & Legacy Village	1,487	167,454	0	0	N/A
ROW Fund	71	0	0	0	N/A
Sanitary Sewer	4,681,224	4,481,133	4,646,730	4,930,800	6.1%
11-19 Storm Fund	353	0	0	0	N/A
Street Light Utility	338,378	224,674	235,700	364,780	54.8%
Street Revitalization Fund	232	0	0	0	N/A
Taste of Maplewood	26,450	25,479	44,000	0	-100.0%
TIF Funds	287,004	404,957	469,450	566,000	20.6%
Trash Cart Fund	27,039	24,655	20,000	35,200	76.0%
Tree Preservation	1,043	1,560	5,000	10,000	100.0%
WAC St. Paul Fund	69,944	28,544	7,500	101,480	1253.1%
WAC NSP Fund	1,470	1,595	1,600	1,600	0.0%
Wicklander's Pond Fund	100	0	0	0	N/A
Totals	\$59,121,107	\$57,871,866	\$69,726,862	\$69,425,490	-0.4%

TEN-YEAR SUMMARY OF BUDGETED FULL-TIME REGULAR EMPLOYEES By Department and Fund

By Department:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Citizen Services	17.30	6.90	7.00	7.00	7.00	7.00	7.00	8.00	0.00	0.00
Administration	3.40	3.40	3.40	3.50	3.50	4.10	4.60	6.00	12.00	12.00
Finance	5.00	5.00	5.00	5.00	4.50	4.42	4.00	4.00	8.00	7.00
Fire	20.10	20.00	18.80	18.30	18.55	18.00	20.00	21.00	21.00	30.00
Information Technology	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.20	3.00	3.00
EEDD	14.35	23.43	11.10	12.10	12.10	10.35	9.45	10.85	10.45	10.45
Parks and Recreation	0.00	0.00	13.60	13.60	12.60	12.30	11.30	6.30	5.30	5.30
Police	59.90	59.00	57.20	56.70	57.70	55.33	57.40	58.00	60.00	60.00
Public Works	39.95	41.27	36.90	35.80	35.80	36.25	36.25	36.65	36.25	36.25
Totals	163.00	162.00	157.00	156.00	154.75	150.75	153.00	154.00	156.00	164.00

By Fund:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund	122.80	118.00	114.00	114.00	114.70	111.20	113.35	118.11	118.50	121.10
Information Tech Fund	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.20	3.00	3.00
Recreation Programs Fund	2.00	3.50	3.30	2.95	2.95	3.00	2.80	3.90	2.70	2.70
Communications Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Community Center Fund	8.40	8.40	7.80	8.05	6.95	6.60	5.80	0.00	0.00	0.00
Environmental Utility Fund	6.00	7.75	7.55	7.20	7.20	7.35	7.00	7.12	7.00	7.00
Ambulance Service Fund	11.35	11.50	11.05	10.30	10.45	10.00	11.20	11.80	12.05	17.45
Recycling Fund	0.60	0.80	0.60	1.00	1.00	0.40	0.65	0.65	0.65	0.65
Sewer Fund	5.60	5.80	5.45	5.30	5.30	5.70	5.70	5.82	5.70	5.70
Fleet Management Fund	3.25	3.25	3.25	3.20	3.20	3.50	3.50	3.40	3.40	3.40
Totals	163.00	162.00	157.00	156.00	154.75	150.75	153.00	154.00	156.00	164.00

Personnel Changes in the 2019 Budget:

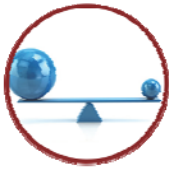
Overall, full-time budgeted staff has increased by 8.0 FTE's in 2019, as described below.

Administration and Finance - The Division of Motor Vehicles was reduced one full-time position, because a full-time employee was reduced to part-time. Another part-time employee filled in the extra time.

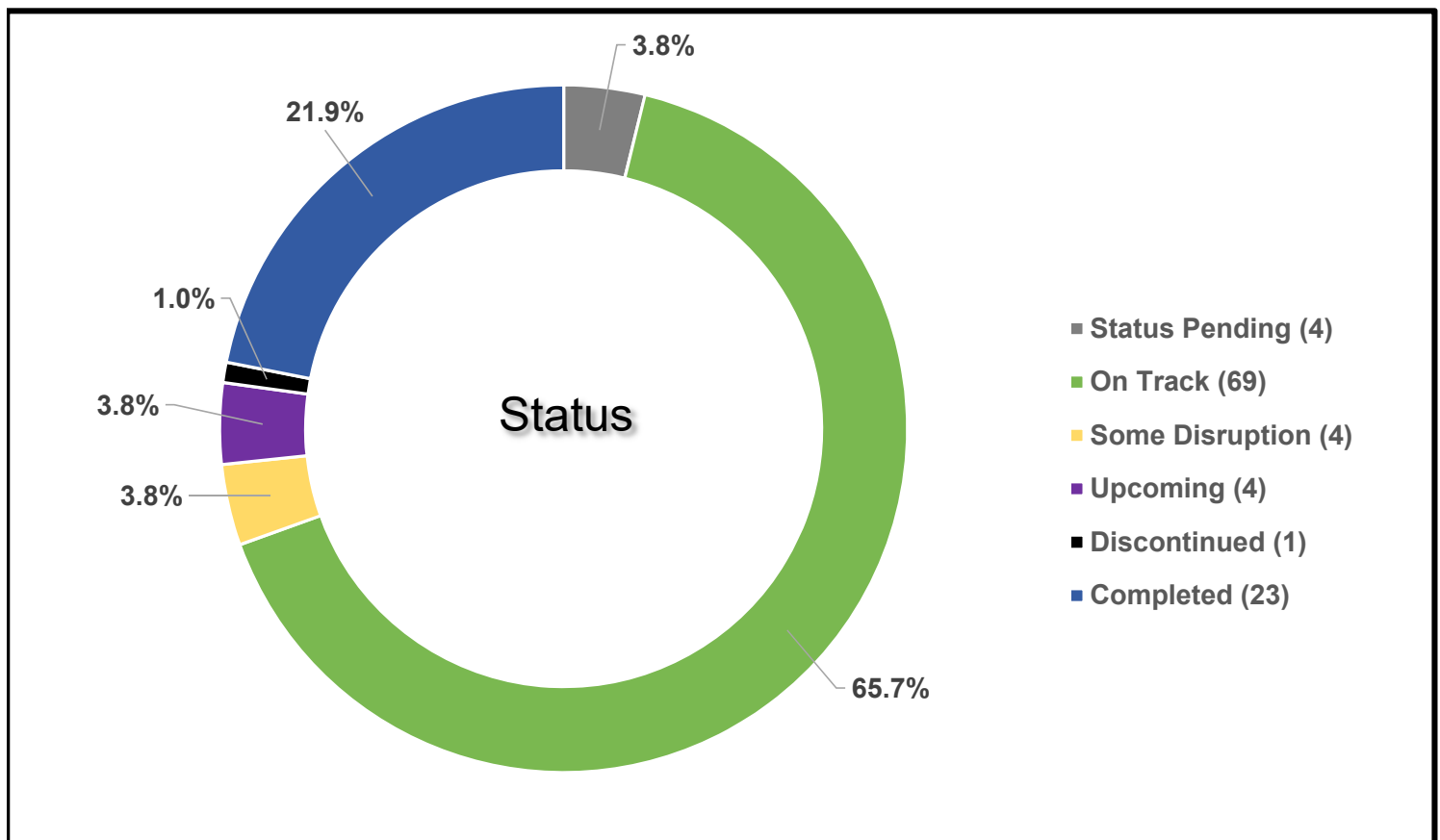
Fire - The Fire Department transitioned to a full-time staffing model in mid-2018. This included hiring 9 full-time firefighter/paramedics to replace 20 paid-on-call firefighters and 2 part-time positions.

As shown above, staffing levels are projected to be at 2010 levels. The percentage of full-time regular employees has increased 0.6%, or 1 employee, since 2010. This is primarily due to the elimination of Community Center operations. Other changes include, as mentioned previously, an increase in full-time firefighter/paramedics.

Strategic Priorities by Department

City Department	Financial Sustainability	Integrated Communication	Infrastructure Management	Community Inclusiveness	Targeted Redevelopment	Operational Effectiveness
						
Mayor & Council	X	X	X	X	X	X
Administration		X		X		X
Finance	X		X			X
Police		X			X	X
Fire	X					X
Parks & Recreation	X	X	X	X		X
Economic Development					X	X
Information Technology			X			X

Performance Status of 105 City Strategic Goals as of September 30, 2018





ADMINISTRATION DEPARTMENT

Melinda Coleman, City Manager

Mike Funk, Asst. City Manager/HR Director

melinda.coleman@maplewoodmn.gov 651-249-2055

mike.funk@maplewoodmn.gov 651-249-2053



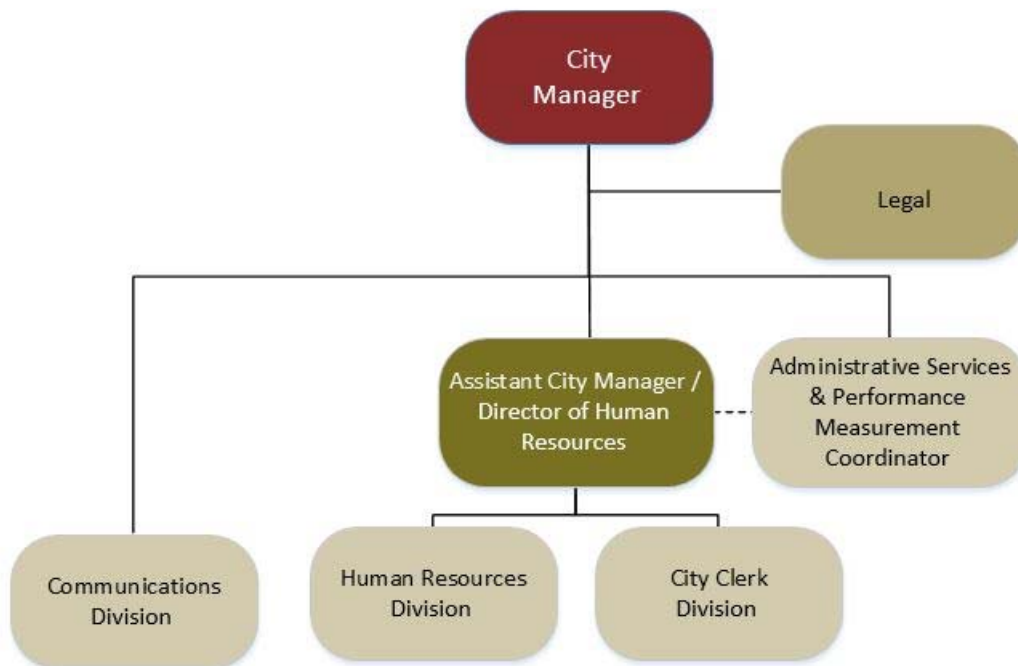
DEPARTMENT OVERVIEW

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.

2019 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

- **Financial Sustainability** – Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital investments. Provide quality city services at a level that reflects community values and that are supported by available resources.
- **Integrated Communication** – 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.
- **Targeted Redevelopment** – Guide residential development by leveraging resources to expand the tax base but also create housing options that meet the diversity of the community. Promote commercial development through the green building code and innovation that supports business growth.
- **Infrastructure & Asset Management** – Provide safe, efficient, sustainable, cost-effective, and well-maintained roads and transportation systems. Build, maintain, and manage capital assets to preserve long-term investment and ensure uninterrupted support services.
- **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 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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

COMMUNITY INCLUSIVENESS



Increase the percentage of employees of color among City staff by 2% per year.

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. This raised slightly in 2017. The goal of our organization is to have a workforce that is more reflective of the community we serve.

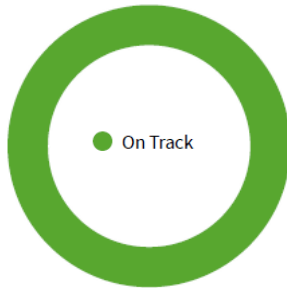
Employee involvement with current or newly developed community outreach programs.

90% of employees will participate in one or more community outreach events per calendar year.

Create partnerships with private or public entities.

Partnership with Karen Organization of MN broadened through the community planning process. Police officers reached out to the St. Paul Hmong Alliance Church community day.

ADMINISTRATION DEPARTMENT

INTEGRATED
COMMUNICATION

Ensure at least 2-3 videos per week appear on the City's digital platform.

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.

Increase social media engagement by an average of three percent in 2019.

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.

OPERATIONAL
EFFECTIVENESS

The target for the annual Workers' 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. Mod factor for the past 6 years is as follows:

2013	2014	2015	2016	2017	2018
1.39	1.18	1.10	1.07	1.13	0.89

Increase employee wellness participation by 2% per year to reach 80% participation by 2020.

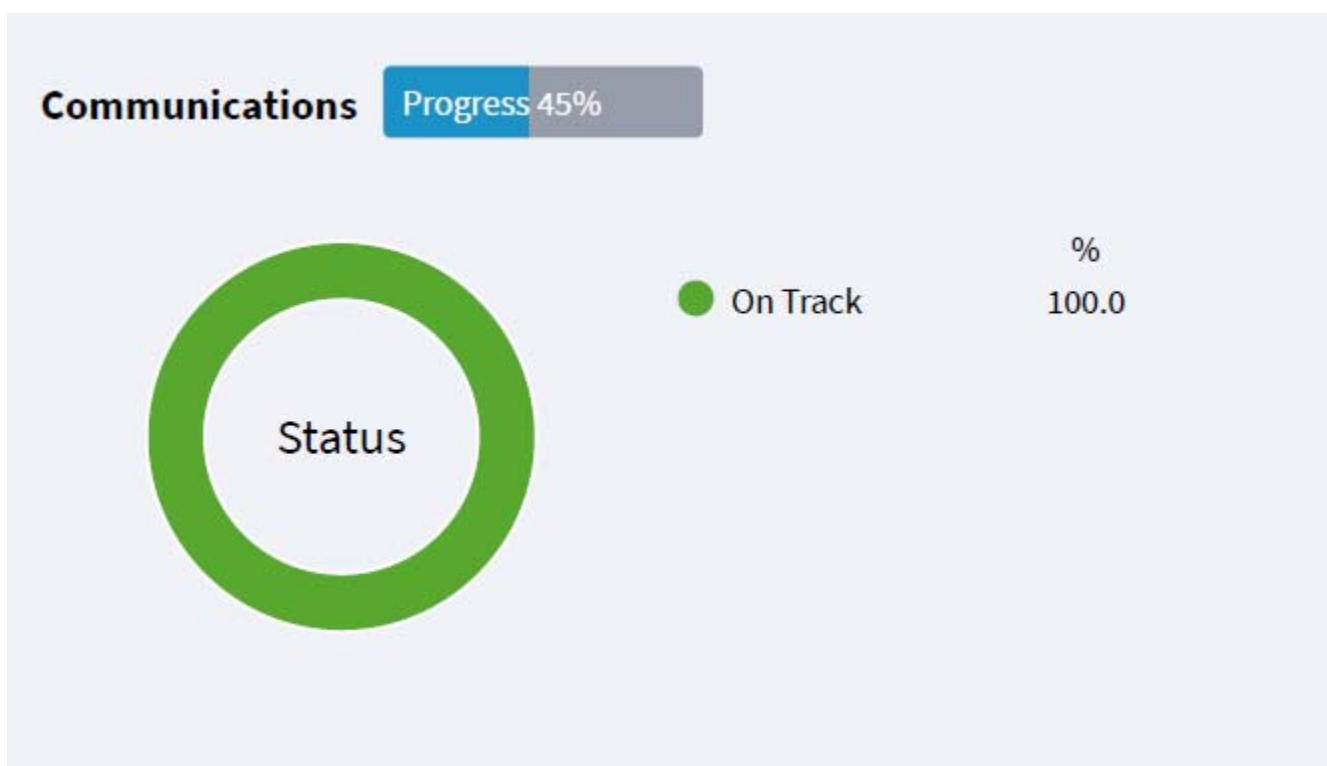
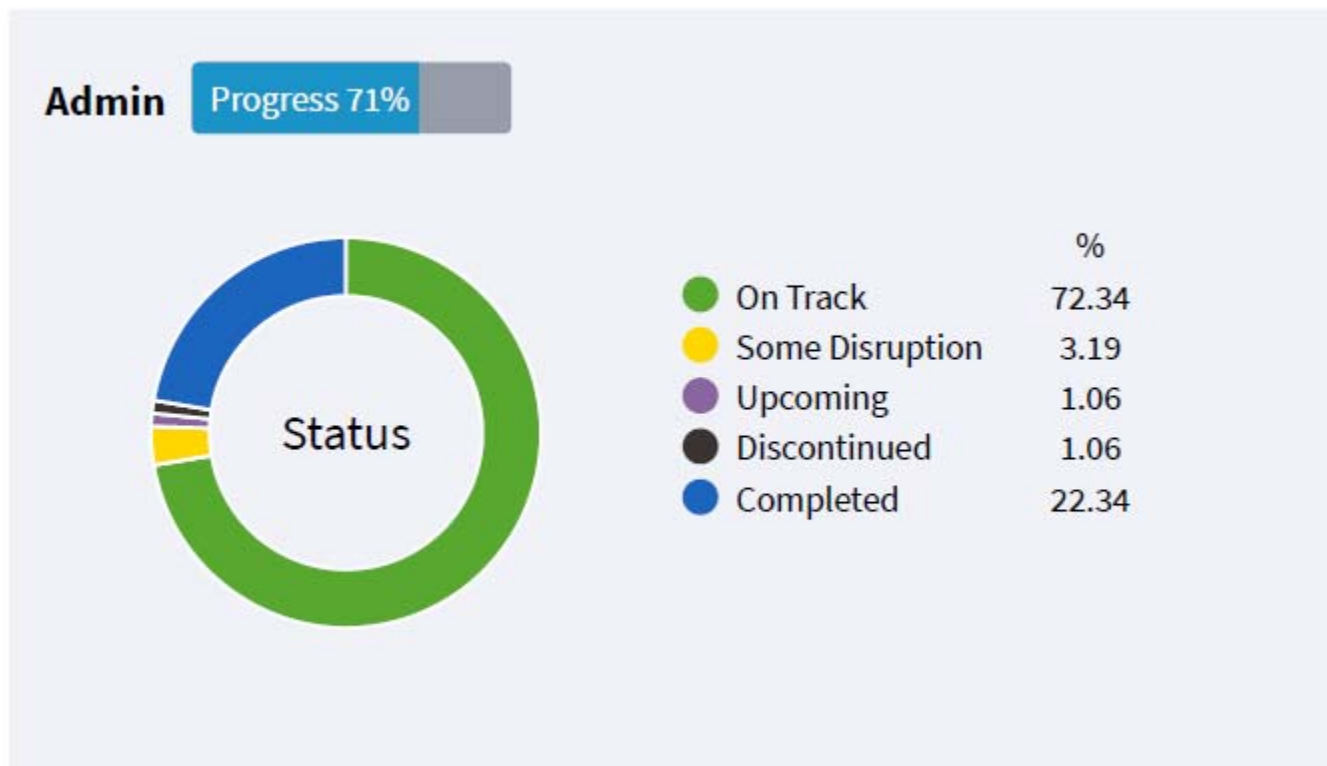
Since the City began its employee wellness program there has been an observed correlation between rate of participation in the Wellness Program and decreasing insurance costs. Percentage of employees participating in wellness programs is as follows:

2015	2016	2017	2018
78%	77%	74%	76%

80% of Data Practice Requests will be completed within 10 days.

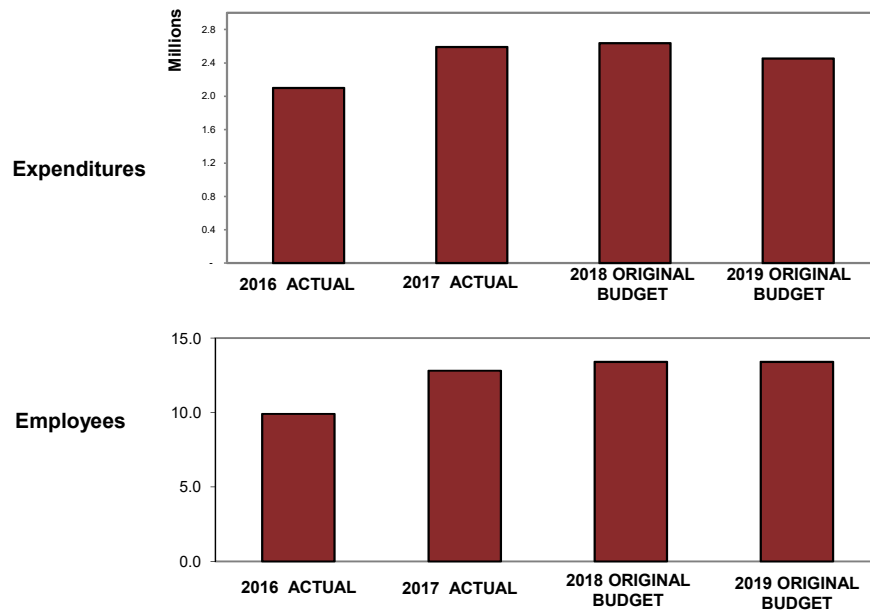
The data a city collects, creates and stores is subject to the Government Data Practices Act to ensure transparency to the public but also proper protection of the data. The discernment of the request, the compilation and possible redaction of the data with eventual delivery of the requested data is 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 DEPARTMENT

Department Performance Measurement Progress as of September 30, 2018:

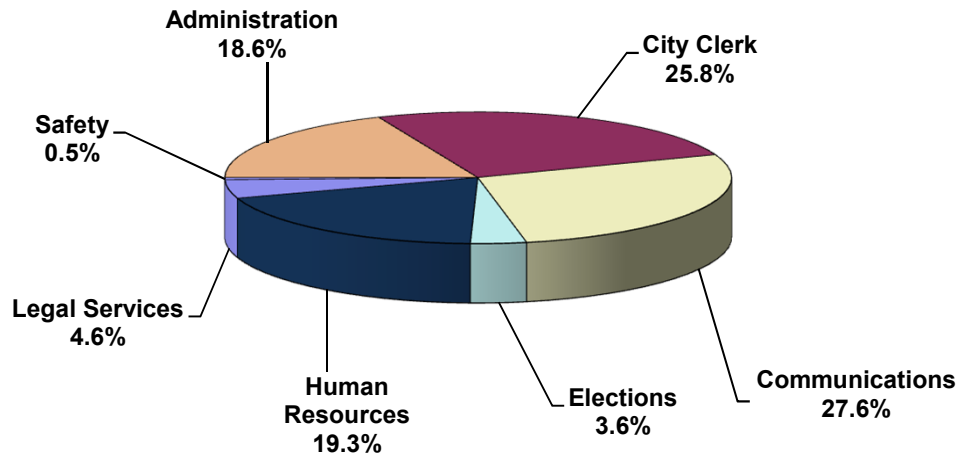
ADMINISTRATION EXPENDITURE SUMMARY

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 BUDGET	% OVER (UNDER) 2018 BUDGET
Total By Program					
Administration	\$ 424,782	\$ 435,649	\$ 440,690	\$ 455,930	3.5%
City Clerk	790,613	621,325	599,250	632,310	5.5%
Communications	146,982	681,641	751,800	676,330	-10.0%
Elections	98,475	16,757	93,850	87,290	-7.0%
Grants	-	28,180	-	-	N/A
Human Resources	389,292	401,515	429,040	477,020	11.2%
Legal Services	238,291	357,968	306,550	111,950	-63.5%
Safety	12,004	11,432	13,050	13,030	-0.2%
Capital Improvement	-	36,555	-	-	N/A
Totals	2,100,439	2,591,022	2,634,230	2,453,860	-6.8%
Total By Classification					
Personnel Services	1,334,137	1,410,180	1,618,080	1,680,910	3.9%
Commodities	54,656	58,073	100,500	52,250	-48.0%
Contractual Services	710,625	1,023,226	915,650	690,700	-24.6%
Capital Outlay and Depreciation	-	100,886	-	30,000	N/A
Other Charges	1,021	(1,343)	-	-	N/A
Totals	2,100,439	2,591,022	2,634,230	2,453,860	-6.8%
Total By Fund					
General Fund	1,962,601	1,844,646	1,882,430	1,777,530	-5.6%
Capital Improvement Fund	-	36,555	-	-	N/A
Communications Fund	137,838	681,641	751,800	676,330	-10.0%
Grants	-	28,180	-	-	N/A
Totals	\$ 2,100,439	\$ 2,591,022	\$ 2,634,230	\$ 2,453,860	-6.8%
Number of Employees (FTE)*	9.90	12.80	13.40	13.40	0.0%

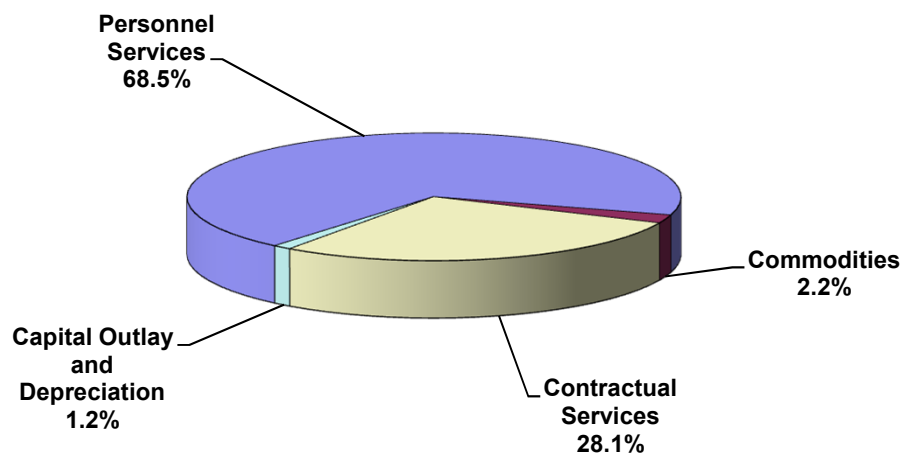


ADMINISTRATION BUDGET 2019

Total By Program



Total By Classification





ENVIRONMENT & ECONOMIC DEVELOPMENT DEPARTMENT (EEDD)

Michael Martin, Interim EEDD Director

michael.martin@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.

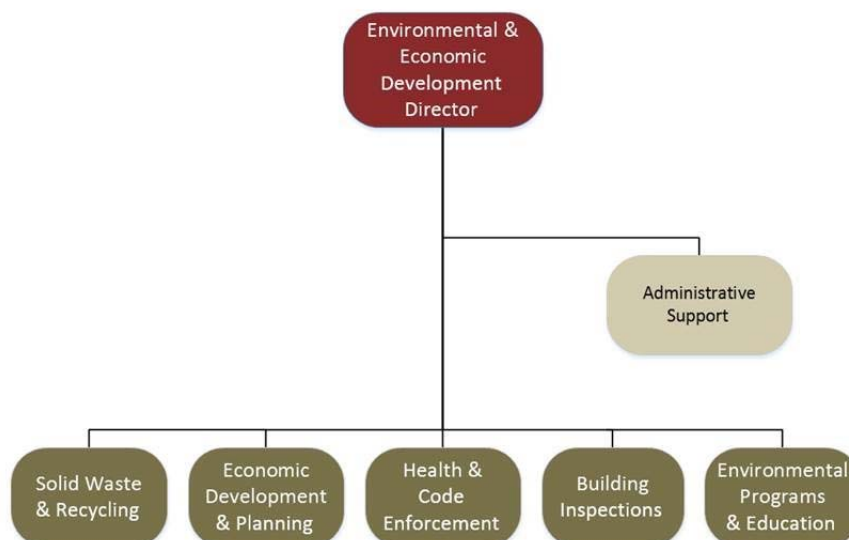
We also offer health department inspections and compliance for restaurants, pools and lodging establishments with a variety of code enforcement issues through the city of Maplewood.

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.

2019 STRATEGIC PLAN 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 a small area master plan for the Maplewood Mall and Saint John's Hospital area of Maplewood.
- **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.

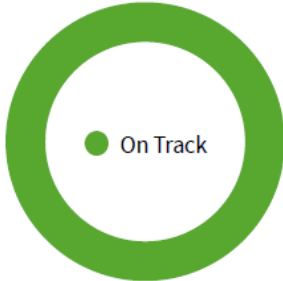
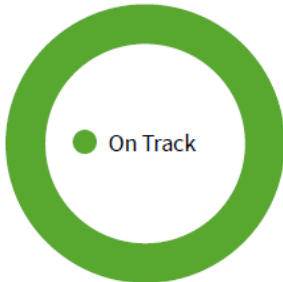
PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

OPERATIONAL EFFECTIVENESS

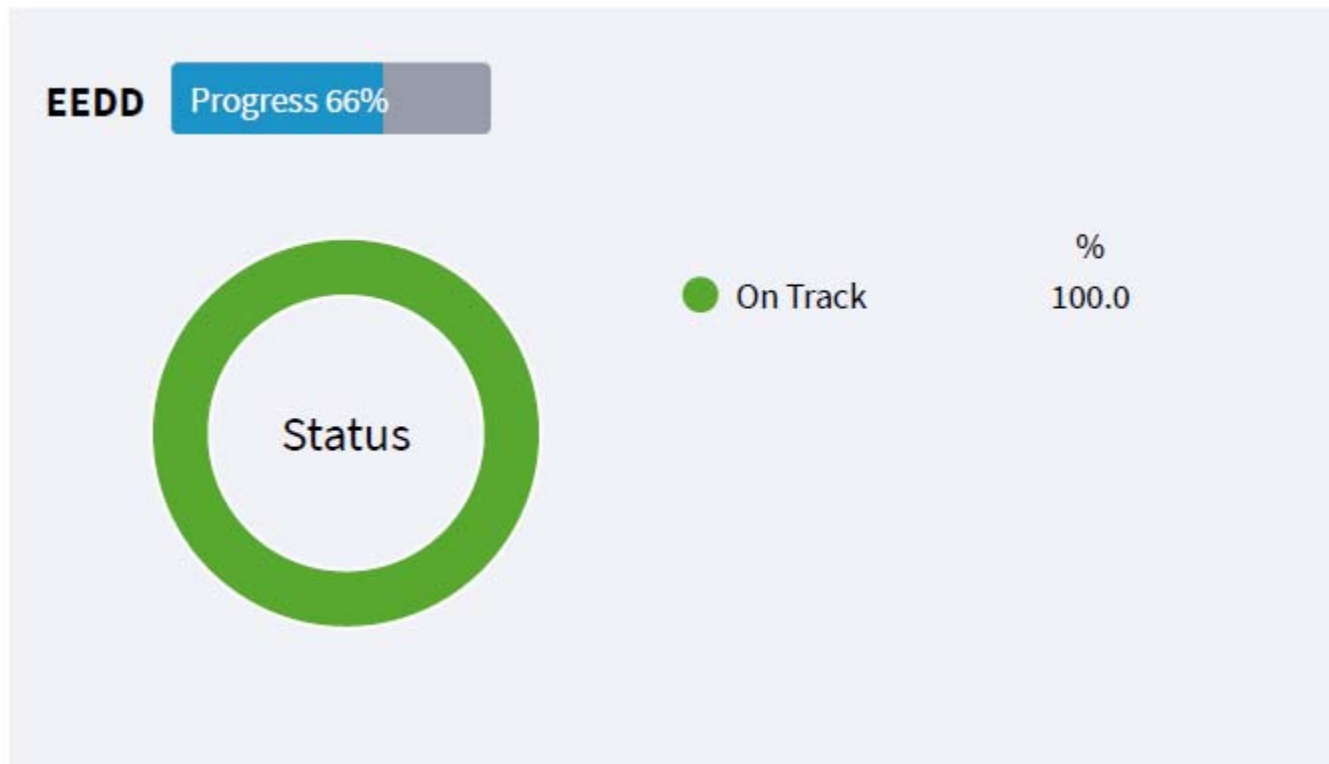
80% of commercial plans and permits reviewed and ready for issuance within 30 days or less.

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.

ENVIRONMENT AND ECONOMIC DEVELOPMENT DEPARTMENT

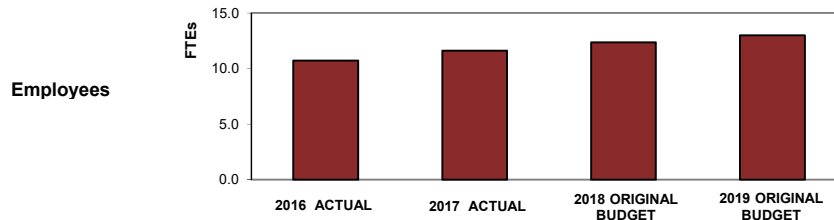
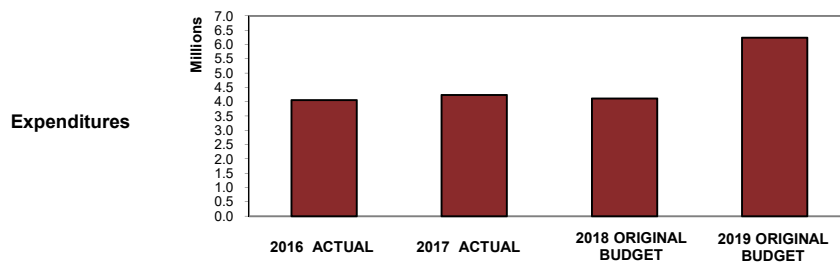
	Respond to all code enforcement complaints in the city within a week of receipt. <i>Residents and property owners in Maplewood submit code enforcement complaints to the city expecting timely response. It is recognized the city has limited resources but is committed to working towards reaching this benchmark of accountability.</i> 80% of licensed establishments will be inspected on an annual basis. <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> Maintain GreenStep Cities Step 5 status. <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>
TARGETED REDEVELOPMENT 	Secure purchase agreements for at least 75% of the properties identified for acquisition within the Gladstone Neighborhood. <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> Complete a small area master plan for the Maplewood Mall and Saint John's Hospital area of Maplewood by the end of 2019. <i>The 2040 Comprehensive Plan update was completed in 2018 and the city will 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> 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. <i>The 2040 Comprehensive Plan update was completed. 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>

ENVIRONMENT AND ECONOMIC DEVELOPMENT DEPARTMENT

Department Performance Measurement Progress as of September 30, 2018:

ENVIRONMENTAL AND ECONOMIC DEVELOPMENT EXPENDITURE SUMMARY

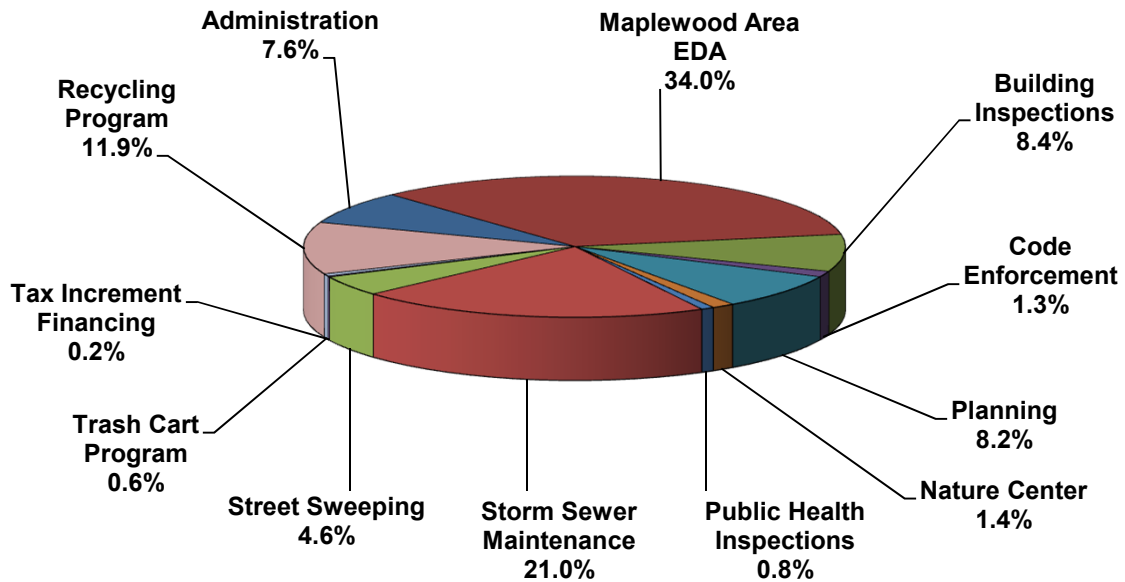
	2016	2017	2018	2019	% OVER
	ACTUAL	ACTUAL	ORIGINAL BUDGET	BUDGET	(UNDER) 2018 BUDGET
Total By Program					
Administration	\$ 315,977	\$ 391,331	\$ 495,860	\$ 474,420	-4.3%
Maplewood Area EDA	23,726	208,405	33,110	2,127,560	6325.7%
Building Inspections	486,071	434,422	442,240	528,880	19.6%
Code Enforcement	73,352	66,551	77,270	82,560	6.8%
Planning	386,941	547,612	530,590	509,070	-4.1%
Nature Center	77,491	78,543	87,160	84,460	-3.1%
Public Health Inspections	47,089	53,223	44,410	48,910	10.1%
Storm Sewer Maintenance	1,318,913	1,191,539	1,345,350	1,310,750	-2.6%
Street Sweeping	292,085	293,481	288,440	287,890	-0.2%
Tax Increment Financing	42,762	101,780	15,450	13,000	-15.9%
Redevelopment	1,487	167,454	-	-	N/A
Grants	229,924	15,812	-	-	N/A
Trash Cart Program	27,039	24,655	20,000	35,200	76.0%
Recycling Program	741,588	659,979	740,630	741,100	0.1%
Totals	4,064,445	4,234,787	4,120,510	6,243,800	51.5%
Total By Classification					
Personnel Services	1,783,632	1,867,459	2,158,100	2,226,500	3.2%
Commodities	43,105	49,293	65,230	66,750	2.3%
Contractual Services	1,203,768	1,411,154	1,323,680	1,375,550	3.9%
Capital Outlay and Depreciation	805,340	906,881	573,500	2,575,000	349.0%
Other Charges	228,600	-	-	-	N/A
Totals	4,064,445	4,234,787	4,120,510	6,243,800	51.5%
Total By Fund					
General Fund	1,085,162	1,272,501	1,342,790	1,394,050	3.8%
EDA Fund	23,726	208,405	33,110	2,127,560	6325.7%
Environmental Utility Fund	1,912,757	1,784,201	1,968,530	1,932,890	-1.8%
Grants	229,924	15,812	-	-	N/A
Tax Increment Financing	42,762	101,780	15,450	13,000	-15.9%
Redevelopment Fund	1,487	167,454	-	-	N/A
Trash Cart Fund	27,039	24,655	20,000	35,200	76.0%
Recycling Fund	741,588	659,979	740,630	741,100	0.1%
Totals	\$ 4,064,445	\$ 4,234,787	\$ 4,120,510	\$ 6,243,800	51.5%
Number of Employees (FTE) *	10.70	11.60	12.35	12.97	5.0%



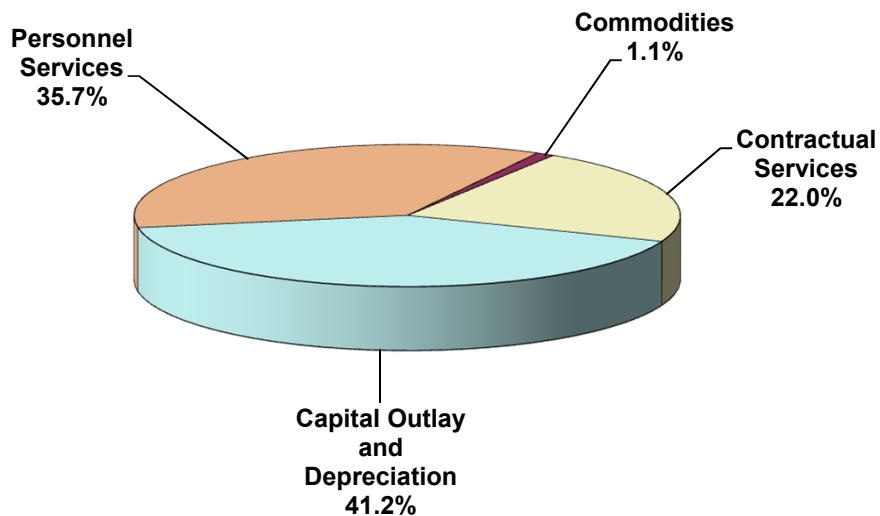
* Note: FTE's include full-time and part-time employees

ENVIRONMENT & ECONOMIC DEVELOPMENT BUDGET 2019

Total By Program



Total By Classification





FINANCE DEPARTMENT

Ellen Paulseth, Finance Director

ellen.paulseth@maplewoodmn.gov 651-249-2902

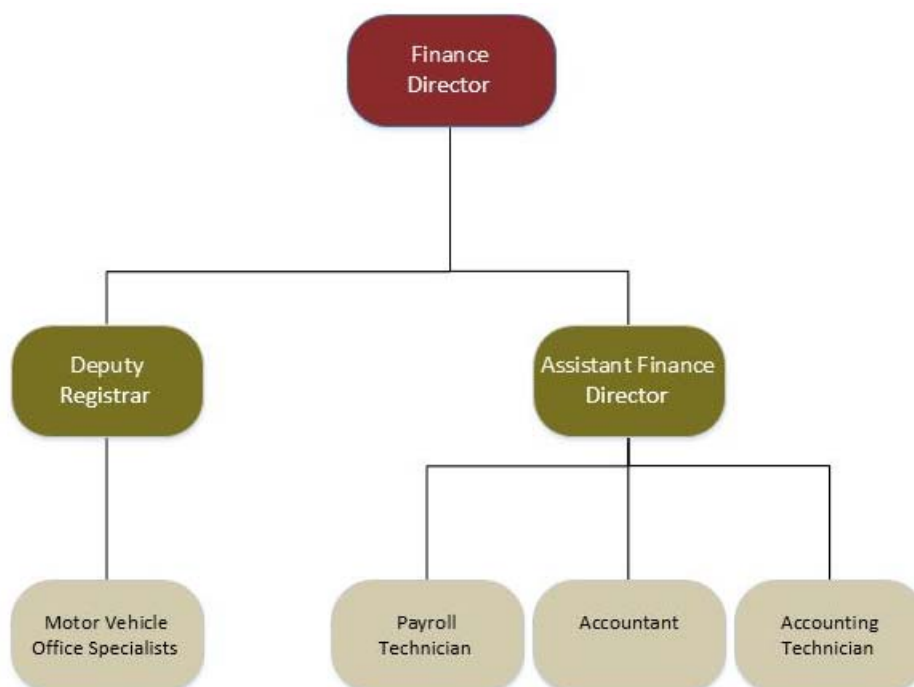
DEPARTMENT OVERVIEW

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.

2019 DEPARTMENTAL STRATEGIC PLAN 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 2018 CAFR by June 30, 2019.
- **Financial Sustainability** - Prepare the 2020-2024 CIP by September 1, 2019.
- **Financial Sustainability** - Prepare the 2020 Budget by December 30, 2019.
- **Financial Sustainability** - Submit 2018 CAFR to Government Finance Officers Association to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
- **Financial Sustainability** - Submit 2020 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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

FINANCIAL SUSTAINABILITY

**Maintain Excellent Bond Rating - AA+ and Aa2**

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.

Maintain Average Annual Rate of Return on Investments at or Above the 1-Yr Treasury Yield Rate.

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.

FINANCE DEPARTMENT

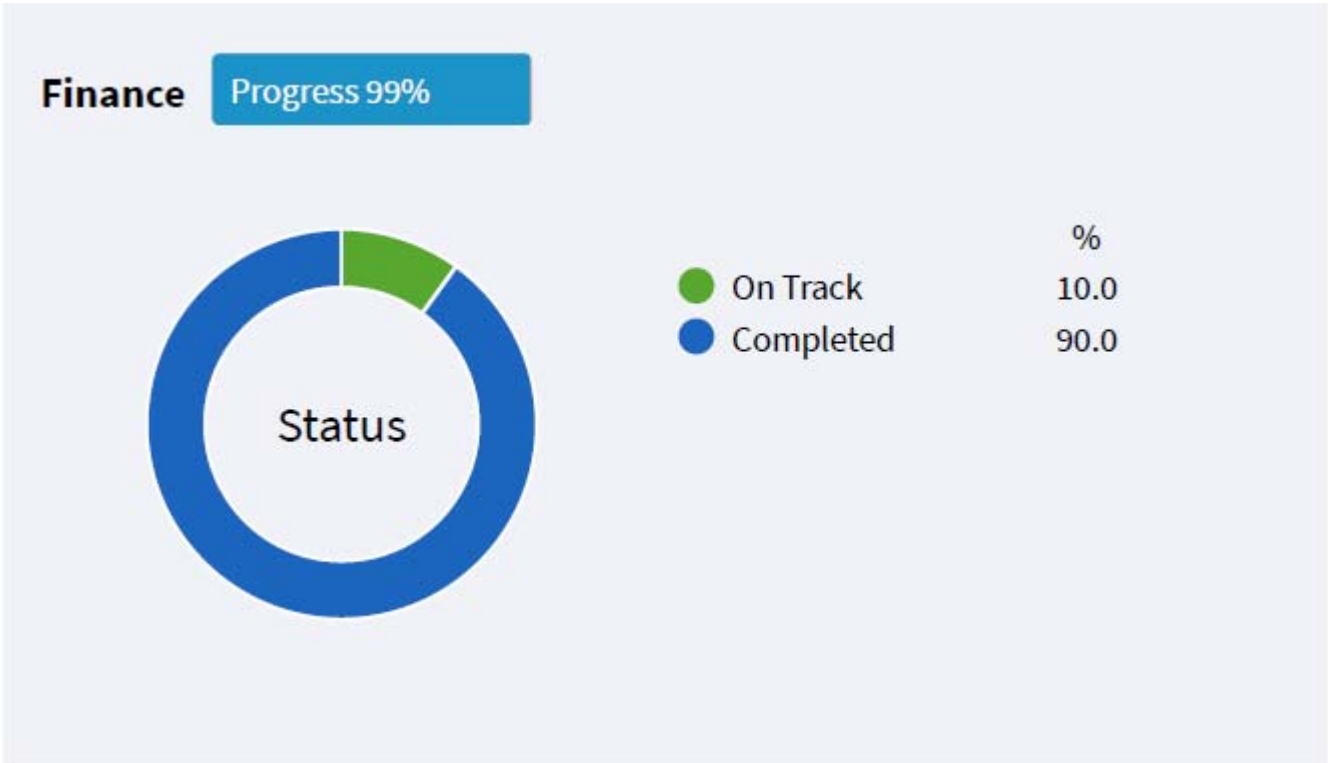
FINANCIAL SUSTAINABILITY



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.

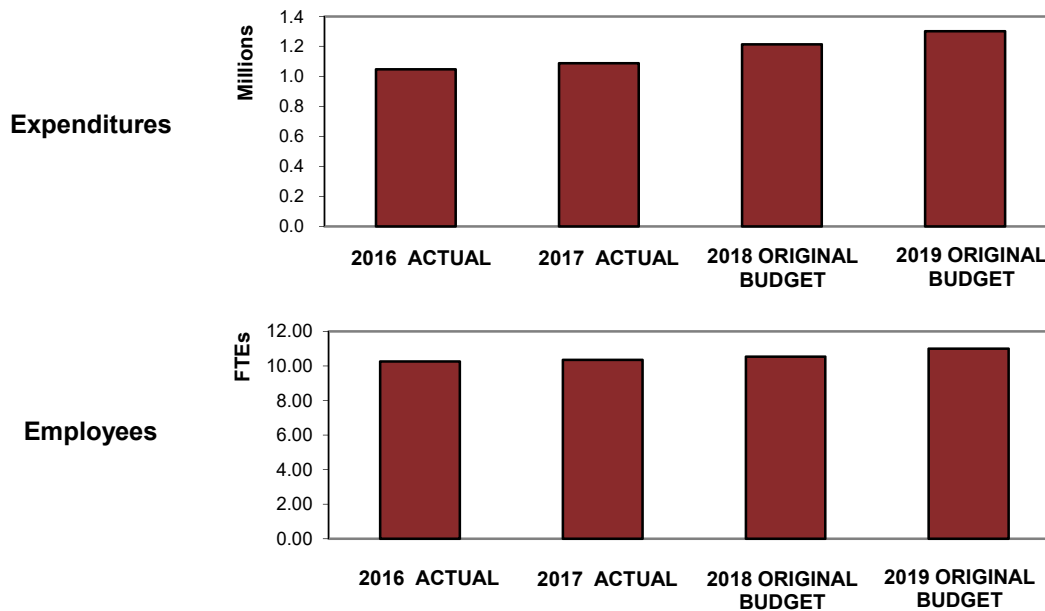
Department Performance Measurement Progress as of September 30, 2018:



FINANCE

EXPENDITURE SUMMARY

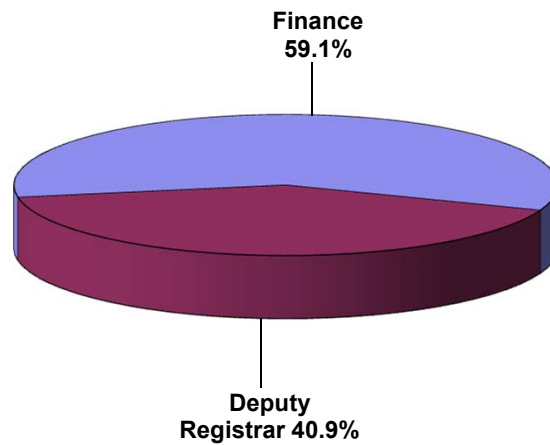
	2016	2017	2018	2019	% OVER
	ACTUAL	ACTUAL	ORIGINAL BUDGET	BUDGET	(UNDER) 2018 BUDGET
Total By Program					
Finance	\$ 657,708	\$ 647,242	\$ 717,240	\$ 762,170	6.3%
Deputy Registrar	389,455	439,897	496,330	538,820	8.6%
Totals	1,047,163	1,087,139	1,213,570	1,300,990	7.2%
Total By Classification					
Personnel Services	884,592	953,713	1,034,280	1,096,420	6.0%
Commodities	6,713	5,070	7,280	9,200	26.4%
Contractual Services	132,603	128,353	172,010	195,370	13.6%
Capital Outlay & Depreciation	-	-	-	-	N/A
Other Charges	23,255	3	-	-	N/A
Totals	1,047,163	1,087,139	1,213,570	1,300,990	7.2%
Total By Fund					
General Fund	1,047,163	1,087,139	1,213,570	1,300,990	7.2%
Totals	\$ 1,047,163	\$ 1,087,139	\$ 1,213,570	\$ 1,300,990	7.2%
Number of Employees (FTE)*	10.27	10.35	10.55	11.00	4.3%



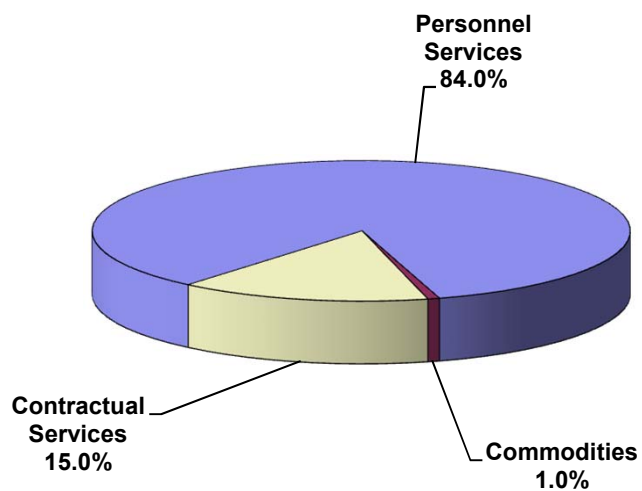
* Note: FTE's include full-time and part-time employees

FINANCE BUDGET 2019

Total By Program



Total By Classification



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Maplewood



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

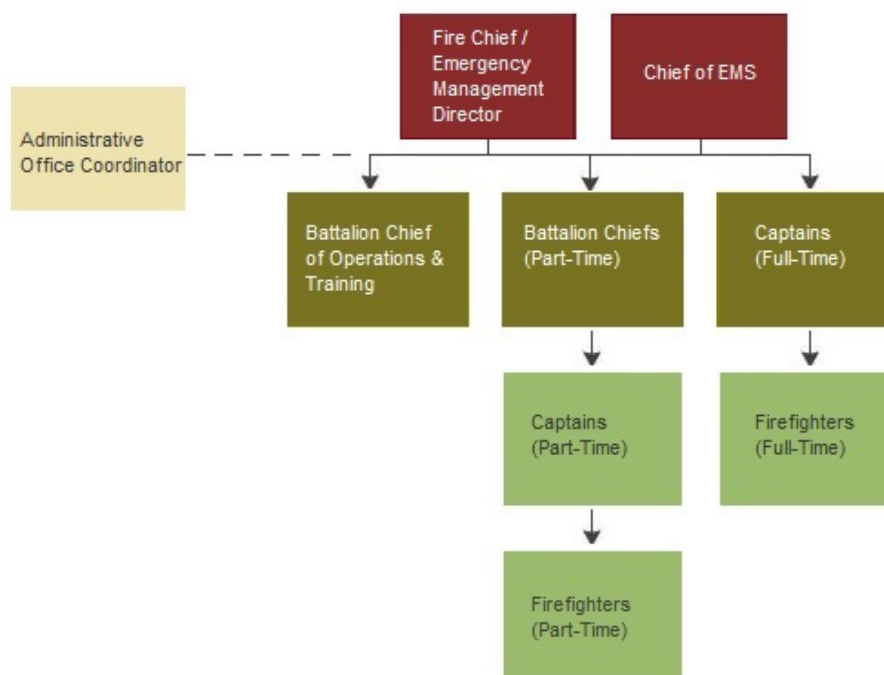
DEPARTMENT OVERVIEW

The Department consists of 30 Full-Time and one part time 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.

2019 STRATEGIC PLAN DEPARTMENTAL OBJECTIVES

- **Operational Effectiveness** - Respond to 90% of emergency response calls within 8 minutes or less (travel time).
- **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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

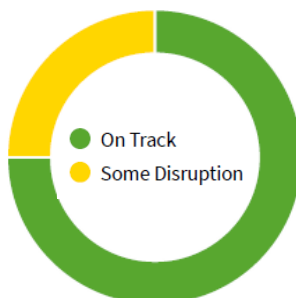
FINANCIAL SUSTAINABILITY



Reduce the Fire/EMS overtime budget by 25% over the next 3 years.

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.

OPERATIONAL EFFECTIVENESS



Reduce false alarms by 5% over 2 years.

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.

Respond to all emergency incidents in 8 minutes or less, for 90% of the incidents.

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.

FIRE DEPARTMENT

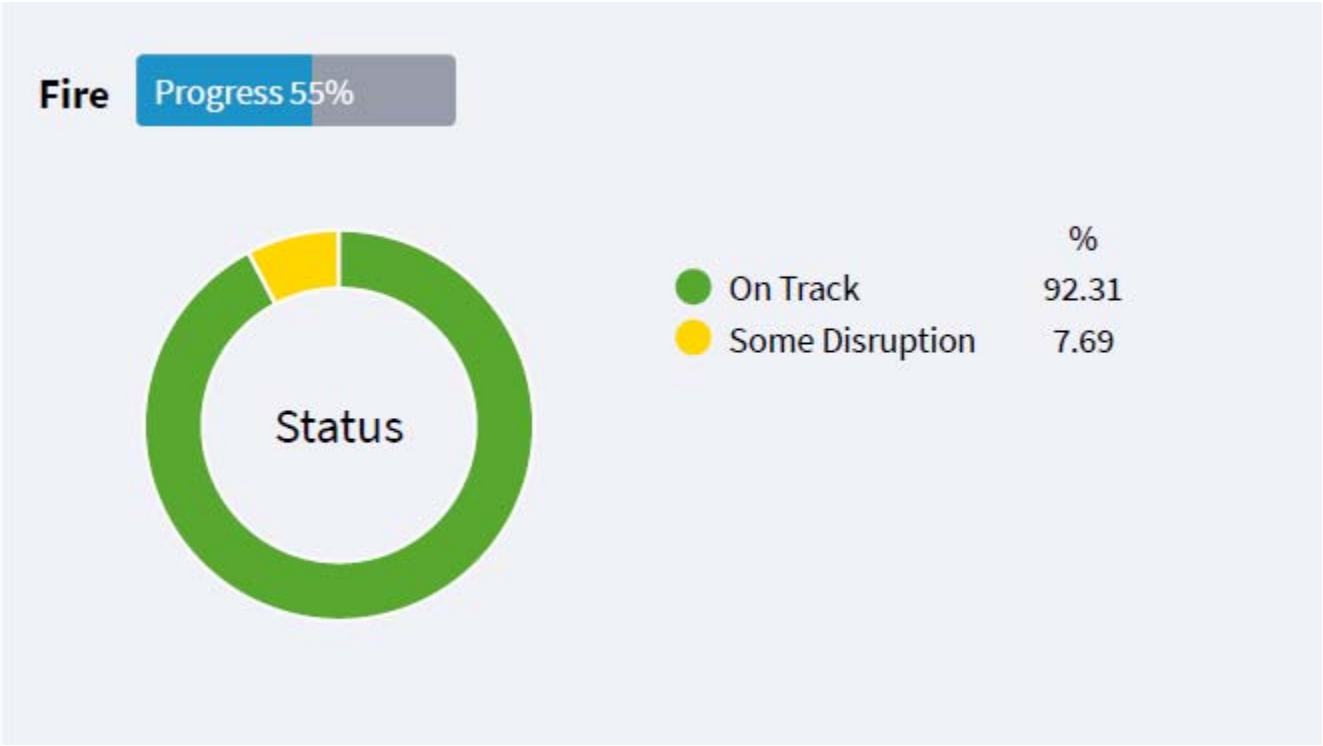
OPERATIONAL EFFECTIVENESS



Reduce repeat utilization of the EMS system for low acuity incidents by 5%.

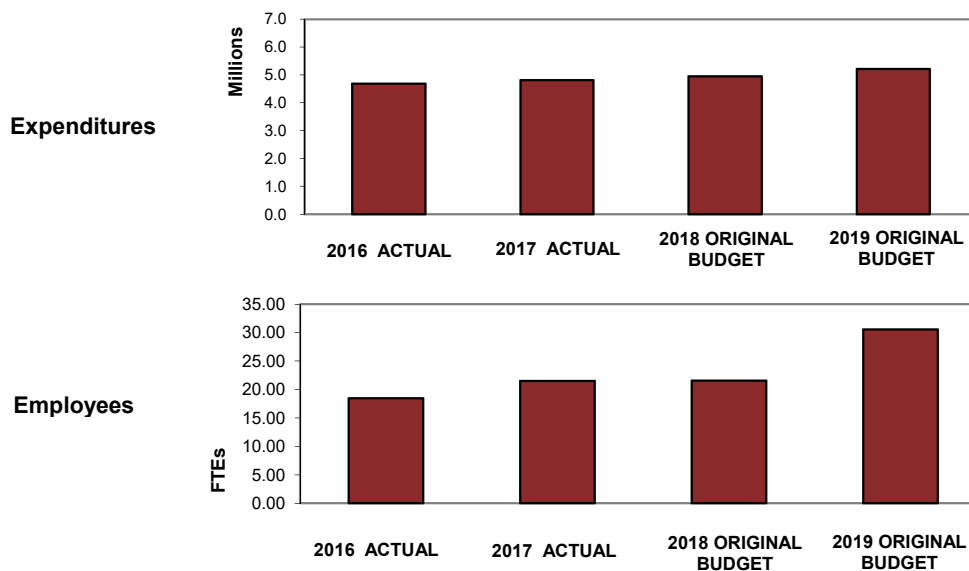
The impact of repeat utilization of EMS for low acuity incidents has increased over the past several years. Early identification and intervention may assist patients in management of their health. The early deployment of Community Paramedic services has the potential to ensure that patients have appropriate access to healthcare.

Department Performance Measurement Progress as of September 30, 2018:



FIRE EXPENDITURE SUMMARY

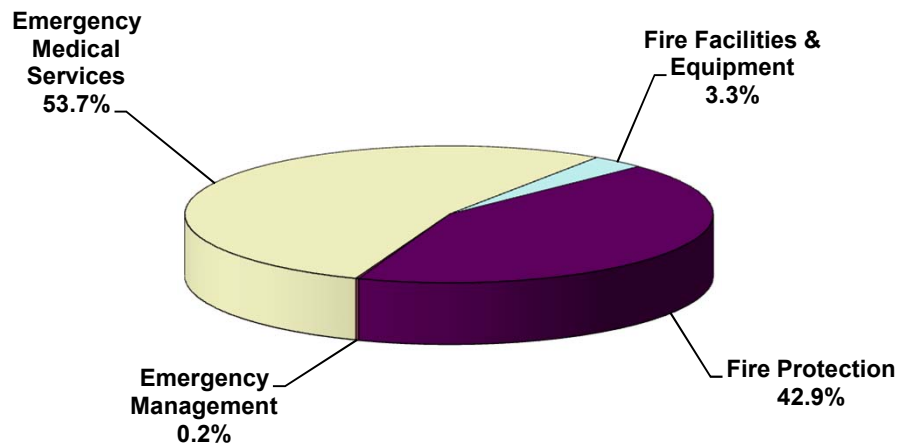
	2016	2017	2018	2019	% OVER
	ACTUAL	ACTUAL	ORIGINAL	BUDGET	(UNDER)
Total By Program			BUDGET		2018 BUDGET
Ambulance Administrative Charges	\$ 223,750	\$ -	\$ -	\$ -	N/A
Emergency Management	19,204	8,004	10,100	9,900	-2.0%
Emergency Medical Services	2,337,755	2,459,844	2,770,310	2,800,920	1.1%
Fire Facilities & Equipment	205,483	285,240	99,400	172,000	73.0%
Fire Protection	1,911,349	2,001,969	2,078,980	2,237,450	7.6%
Grants	-	63,298	-	-	N/A
Totals	4,697,541	4,818,355	4,958,790	5,220,270	5.3%
Total By Classification					
Personnel Services	3,191,464	3,312,970	3,493,970	3,707,180	6.1%
Commodities	173,041	274,122	271,300	325,350	19.9%
Contractual Services	882,489	857,747	1,023,120	1,033,740	1.0%
Capital Outlay and Depreciation	226,797	373,516	170,400	154,000	-9.6%
Other Charges	223,750	-	-	-	N/A
Totals	4,697,541	4,818,355	4,958,790	5,220,270	5.3%
Total By Fund					
Ambulance Service Fund	2,561,505	2,459,844	2,770,310	2,800,920	1.1%
CIP Fund	-	-	40,000	40,000	0.0%
Fire Station 3M Fund	3,080	-	-	-	N/A
Fire Equipment Fund	42,814	233,313	59,400	34,000	-42.8%
Fire Training Facility Fund	159,589	-	-	-	N/A
Fire Training Facility Operation Fund	-	51,927	-	98,000	N/A
General Fund	1,930,553	2,009,973	2,089,080	2,247,350	7.6%
Grant	-	63,298	-	-	N/A
Totals	\$ 4,697,541	\$ 4,818,355	\$ 4,958,790	\$ 5,220,270	5.3%
Number of Employees (FTE)*	18.50	21.50	21.60	30.60	41.7%



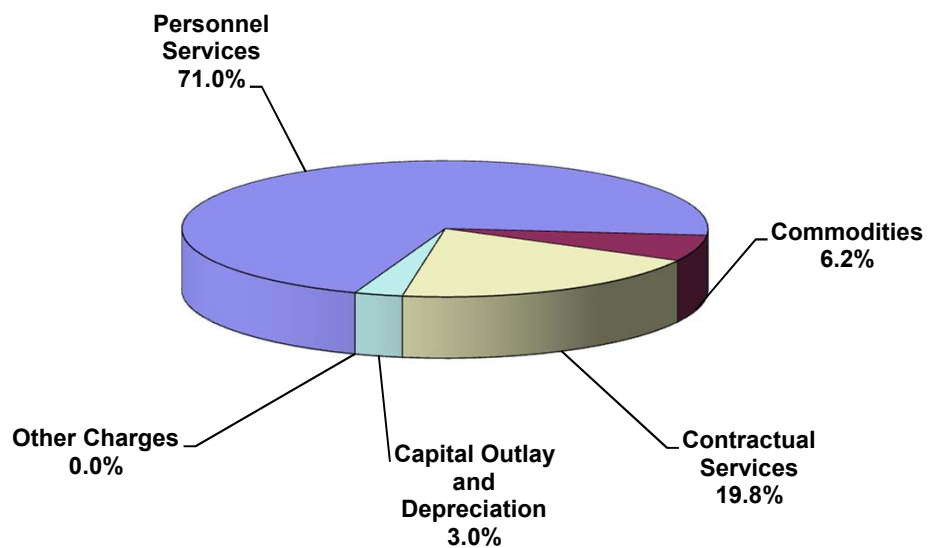
* Note: FTE's include full-time and part-time employees

FIRE BUDGET 2019

Total By Program



Total By Classification



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Maplewood



INFORMATION TECHNOLOGY DEPARTMENT

Mychal Fowlds, Information Technology Director

mychal.fowlds@maplewoodmn.gov 651-249-2923

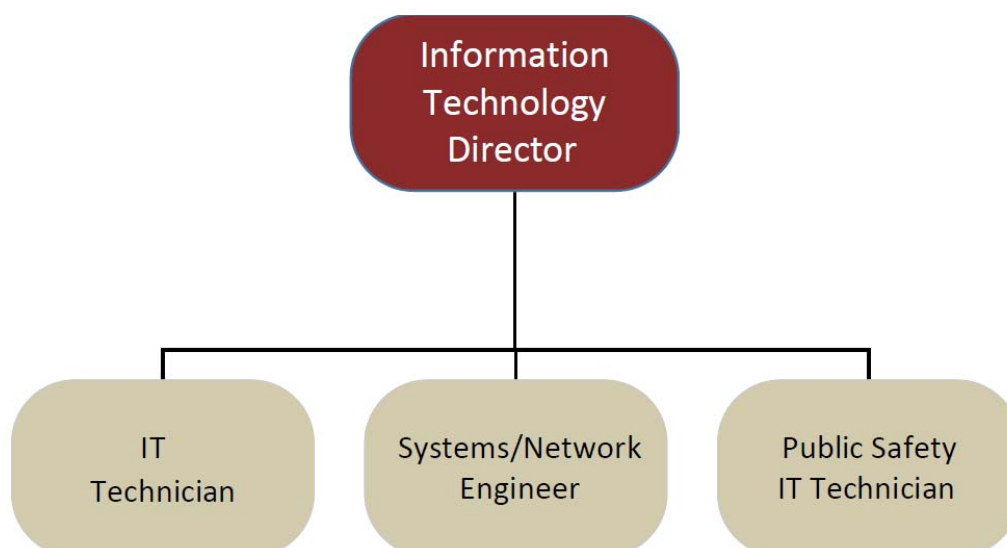
DEPARTMENT OVERVIEW

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.

SERVICE AREAS

- Application support
- Network support
- IT Helpdesk
- 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

2019 STRATEGIC PLAN 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 new software applications as needed.
- **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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

INFRASTRUCTURE & ASSET MANAGEMENT

Ensure the percentage of core application/infrastructure uptime is 90% or above.

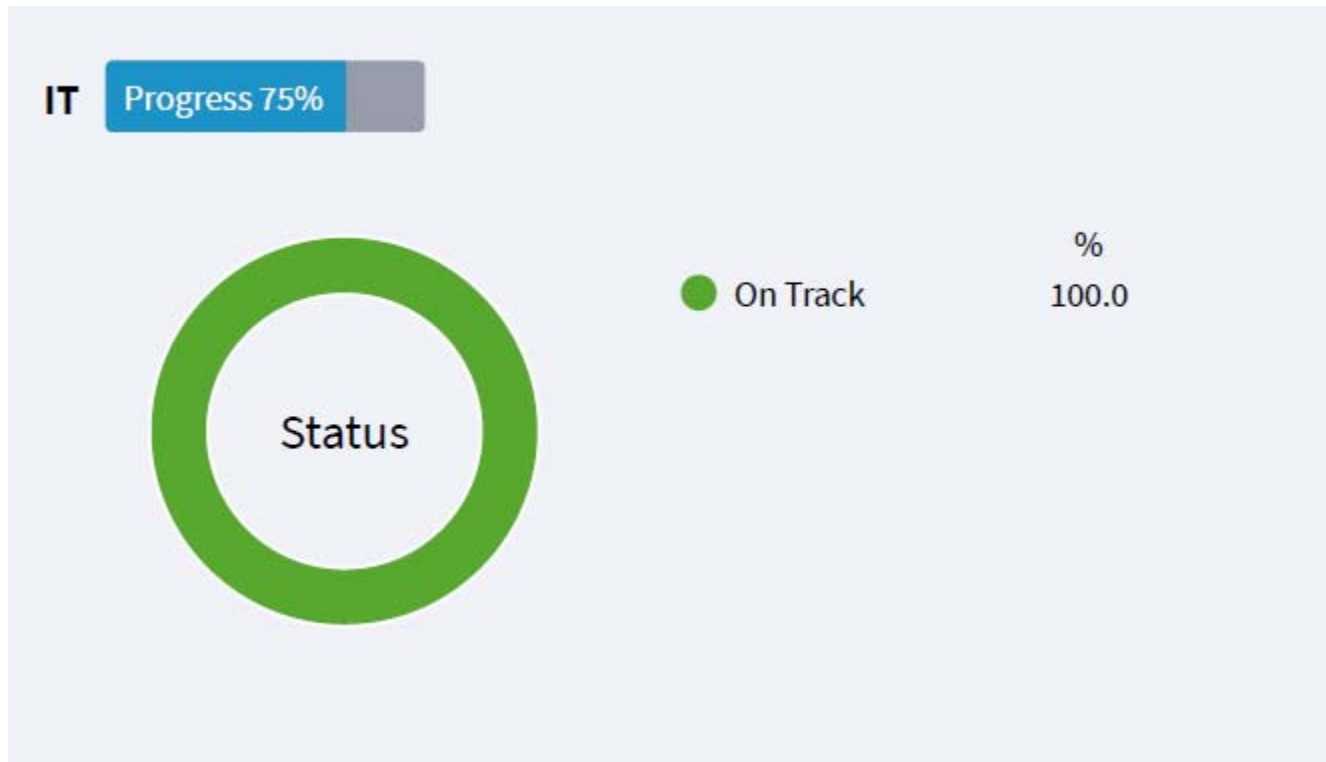
There are systems within the City of Maplewood that many, if not all, employees depend on in order to perform their daily duties. Ensuring these systems and infrastructure are highly available means that Maplewood experiences a minimum amount of work stoppages due to technical troubles.

OPERATIONAL EFFECTIVENESS

Ensure the percentage of IT Helpdesk request Service Level Agreements (SLA) met is 90% or above.

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.

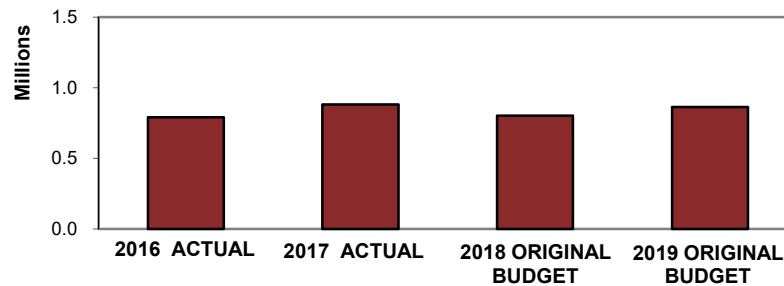
INFORMATION TECHNOLOGY DEPARTMENT

Department Performance Measurement Progress as of September 30, 2018:

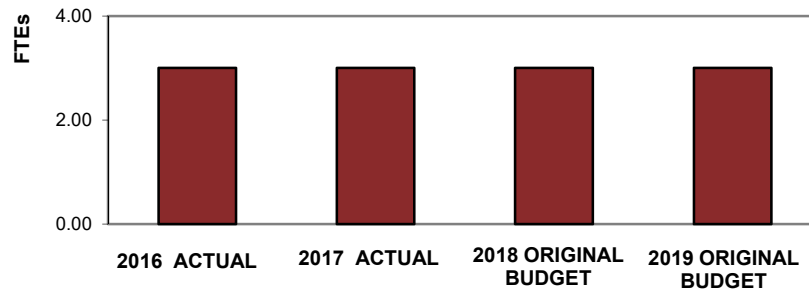
INFORMATION TECHNOLOGY EXPENDITURE SUMMARY

	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 BUDGET	% OVER (UNDER) 2018 BUDGET
Total By Program					
Information Technology Services	\$ 791,325	\$ 881,885	\$ 802,340	\$ 863,430	7.6%
Totals	791,325	881,885	802,340	863,430	7.6%
Total By Classification					
Personnel Services	365,113	370,818	395,630	418,310	5.7%
Commodities	111,650	90,815	86,500	75,990	-12.2%
Contractual Services	279,030	366,082	285,710	314,130	9.9%
Capital Outlay and Depreciation	34,557	54,170	34,500	55,000	59.4%
Other Charges	975	-	-	-	N/A
Totals	791,325	881,885	802,340	863,430	7.6%
Total By Fund	791,325	881,885	802,340	863,430	7.6%
Information Technology Fund	\$ 791,325	\$ 881,885	\$ 802,340	\$ 863,430	7.6%
Totals					
Number of Employees (FTE)*	3.00	3.00	3.00	3.00	0.0%

Expenditures



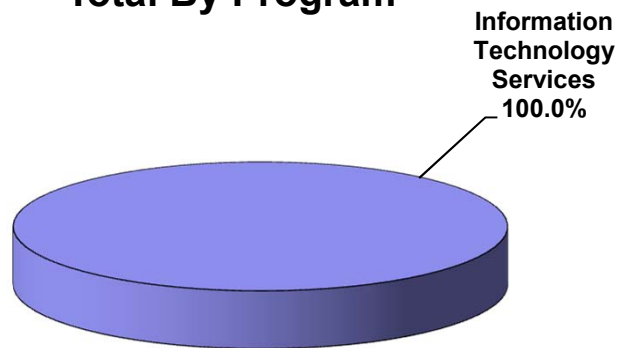
Employees



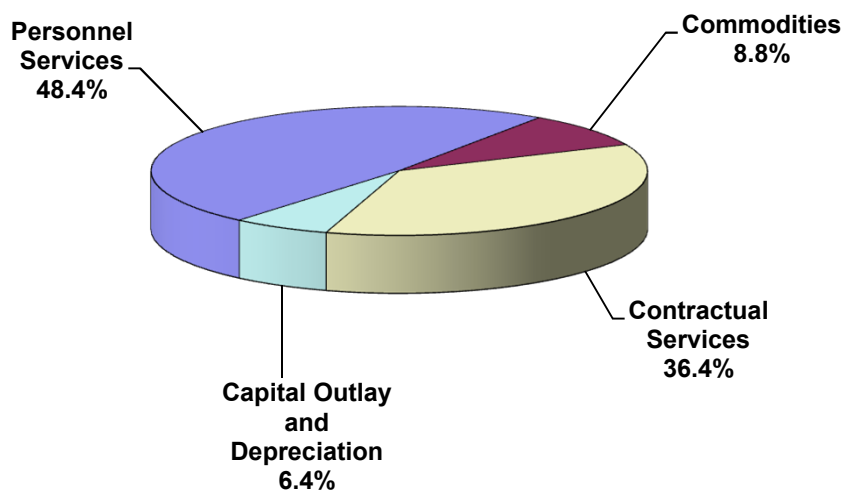
* Note: FTE's include full-time and part-time employees

INFORMATION TECHNOLOGY BUDGET 2019

Total By Program



Total By Classification



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Maplewood



LEGISLATIVE DEPARTMENT

Melinda Coleman, City Manager

melinda.coleman@maplewoodmn.gov 651-249-2055

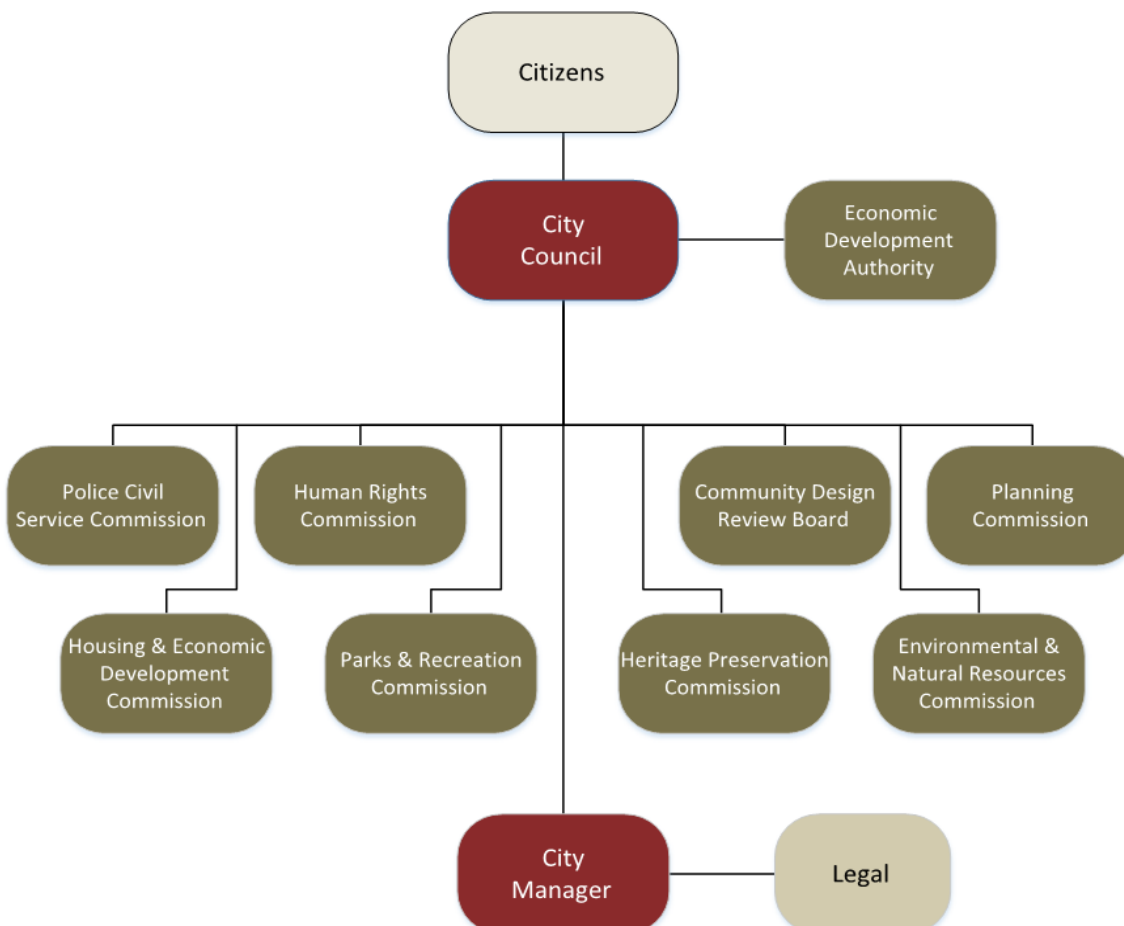
DEPARTMENT OVERVIEW

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.

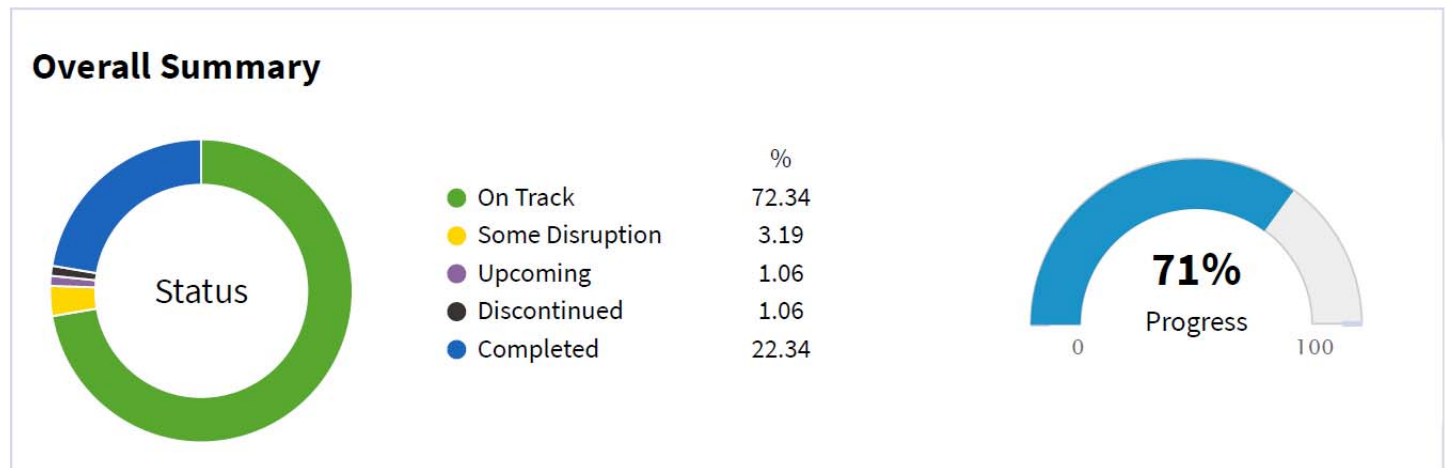
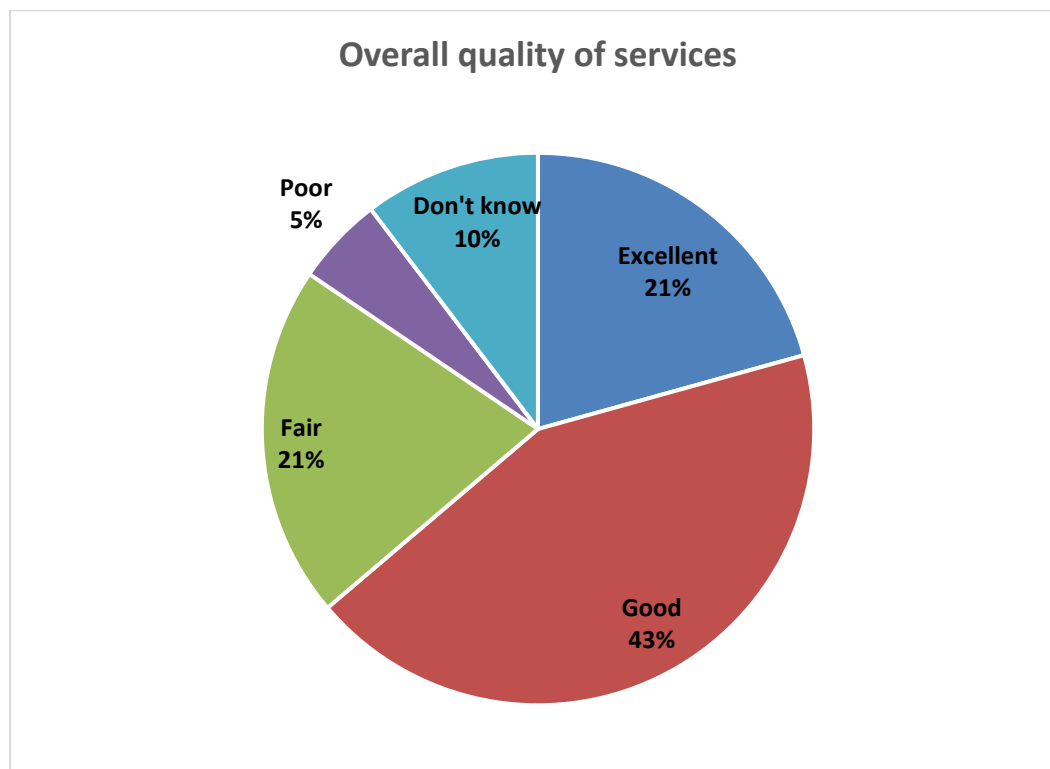
2019 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

- **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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE 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.

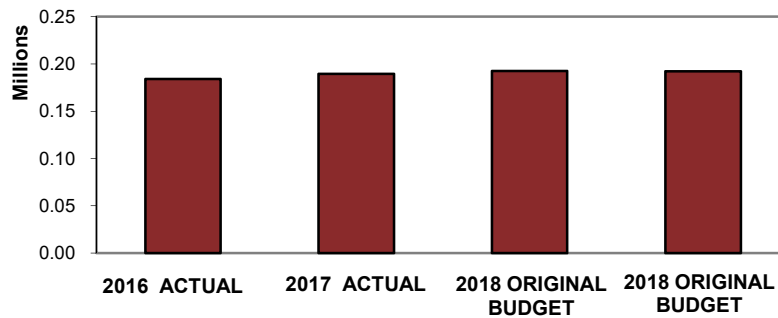
LEGISLATIVE DEPARTMENT

Performance Measurement Progress as of September 30, 2018:**Citizen Survey Results December 2017:**

LEGISLATIVE EXPENDITURE SUMMARY

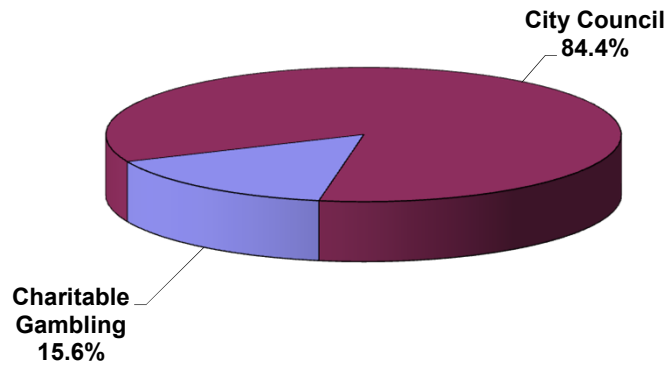
	2016	2017	2018		% OVER
	ACTUAL	ACTUAL	ORIGINAL	2019	(UNDER)
Total By Program			BUDGET	BUDGET	2018 BUDGET
Charitable Gambling	\$ 28,969	\$ 26,474	\$ 30,000	\$ 30,000	0.0%
City Council	154,964	162,862	162,380	162,140	-0.1%
Totals	183,933	189,336	192,380	192,140	-0.1%
Total By Classification					
Personnel Services	65,885	65,695	67,930	71,240	4.9%
Commodities	4,721	5,281	5,950	5,850	-1.7%
Contractual Services	113,327	118,360	118,500	115,050	-2.9%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	-	-	-	-	N/A
Totals	183,933	189,336	192,380	192,140	-0.1%
Total By Fund					
Charitable Gambling Tax Fund	28,969	26,474	30,000	30,000	0.0%
General Fund	154,964	162,862	162,380	162,140	-0.1%
Totals	\$ 183,933	\$ 189,336	\$ 192,380	\$ 192,140	-0.1%
Number of Employees (FTE)	0.00	0.00	0.00	0.00	N/A

Expenditures

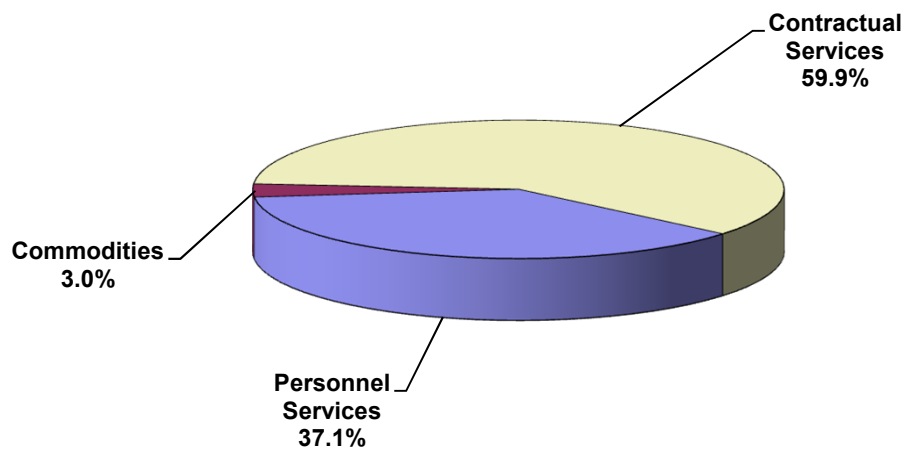


LEGISLATIVE BUDGET 2019

Total By Program



Total By Classification



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Maplewood



PARKS & RECREATION DEPARTMENT

Audra Robbins, Recreation Manager

audra.robbs@maplewoodmn.gov 651-249-2330

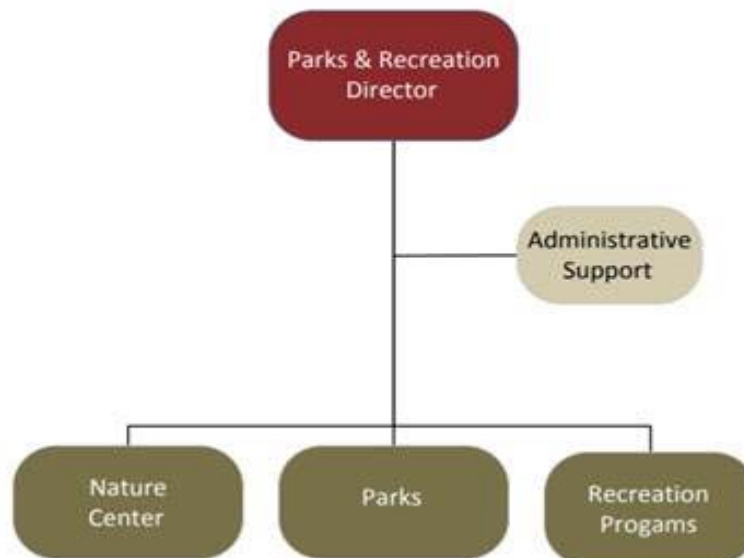
DEPARTMENT OVERVIEW

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, neighborhood parks, an extensive trail system and the Wakefield Park Community Building.

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
- Wakefield Park Community Building
- Youth Scholarship Program
- Community Outreach
- Adult and Youth Athletics
- Performing Arts



PARKS & RECREATION DEPARTMENT

MISSION STATEMENT

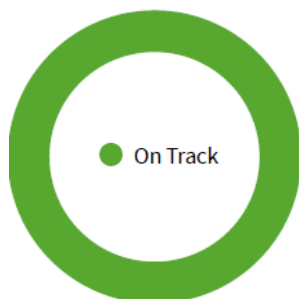
To provide diverse recreational opportunities for people of all ages and abilities, enhance and preserve our parks, facilities, and open spaces while promoting environmental stewardship through education and outreach.

2019 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 partner with other City departments and organizations to increase our community-wide special event offerings. We have a goal of offering two more than our 2018 numbers. These events will serve diverse audiences of all ages and interests at little or no cost to the public.
- **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 programs including, but not limited to, youth and adult sports, community special events, music and arts, teen and special populations programs.
- **Operational Effectiveness** - Continue to facilitate a successful partnership with the YMCA at the Maplewood Community Center.
- **Operational Effectiveness** - Manage and program the new Wakefield Park Community Building.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

INTEGRATED COMMUNICATION



Increase the percentage of people receiving environmental education via the use of video.

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 began using video as a way of increasing education and outreach and will continue to expand this in 2019.

PARKS & RECREATION DEPARTMENT

COMMUNITY INCLUSIVENESS



Increase the number of community outreach special events by 2 for 2018.

Offering community special events is a great way to engage the diverse residents of Maplewood and the surrounding areas in a positive way.

INFRASTRUCTURE & ASSET MANAGEMENT



Improve ecological quality at City natural areas by providing active management on a minimum of 8 sites per year.

Priorities for ecological management include the City's 15 Neighborhood Preserves and natural areas at four parks and four city facilities.

OPERATIONAL EFFECTIVENESS



Increase T-ball enrollment by 10% over the next two seasons.

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. T-ball enrollment is as follows:

2015	2016	2017	2018
111	94	117	138

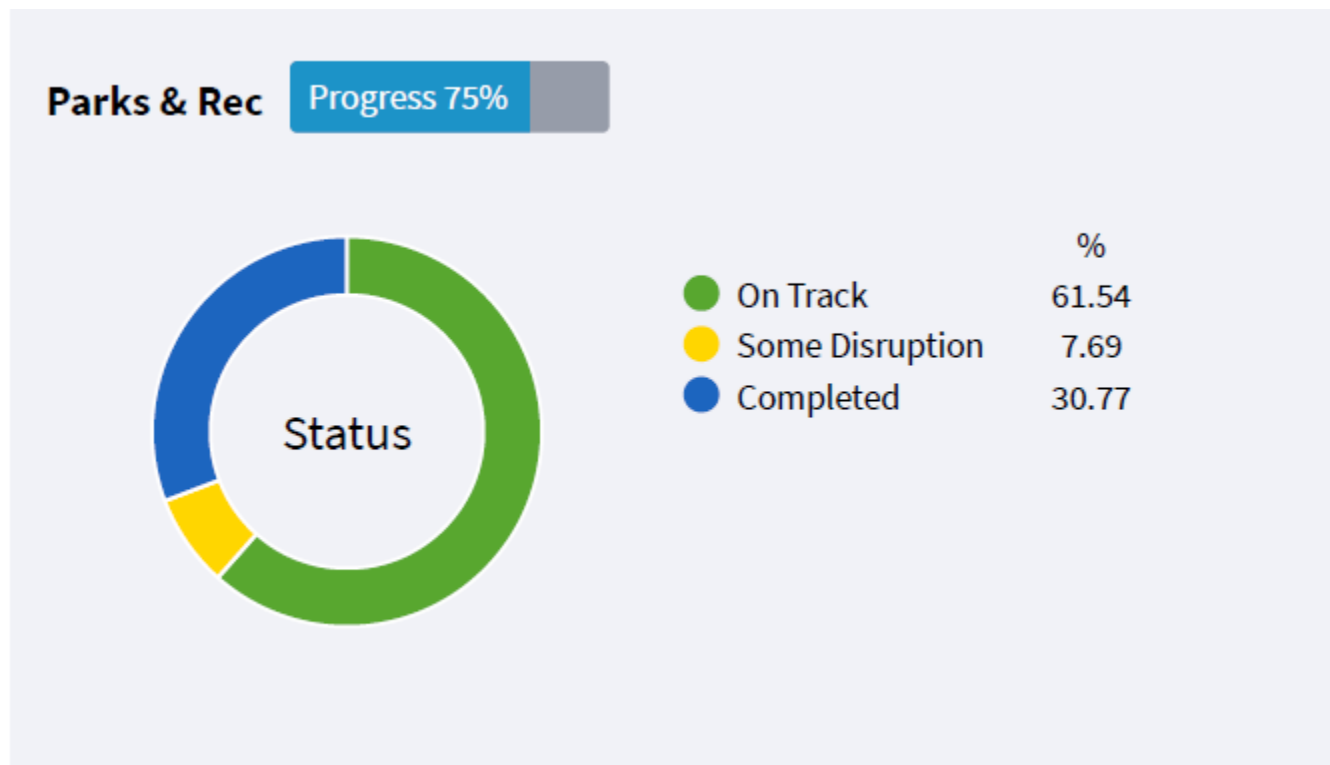
Increase response times to maintenance requests in our Parks and Open Spaces.

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.

75% of completed field permit applications are answered within 5 business days.

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.

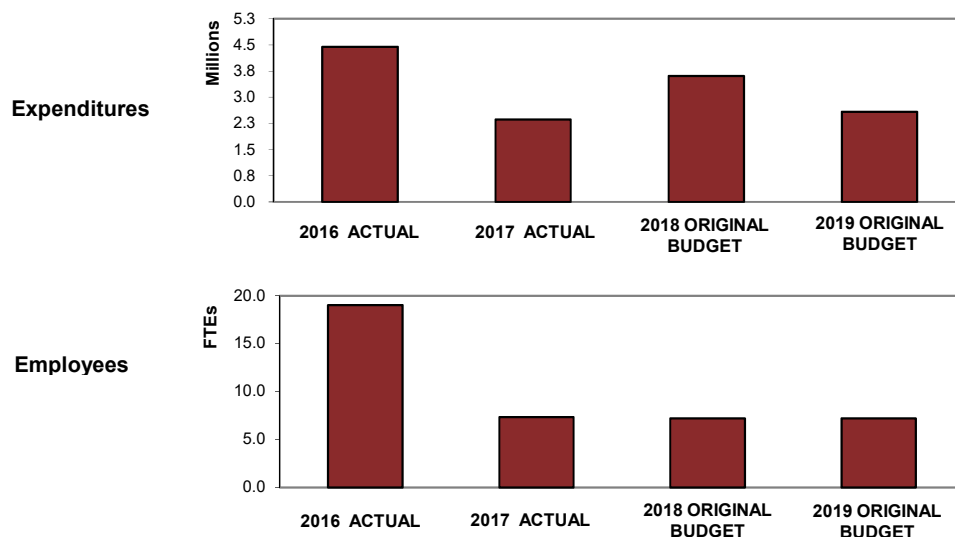
PARKS & RECREATION DEPARTMENT

Department Performance Measurement Progress as of September 30, 2018:

PARKS & RECREATION

EXPENDITURE SUMMARY

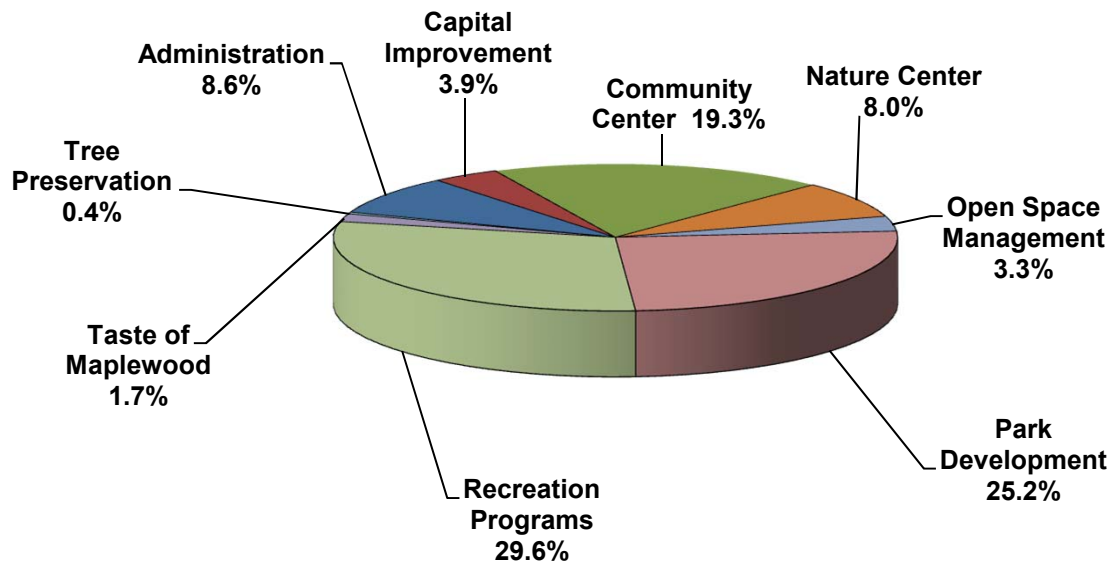
	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 BUDGET	% OVER (UNDER) 2018 BUDGET
Total By Program					
Administration	\$ 192,933	\$ 137,977	\$ 188,850	\$ 220,750	16.9%
Capital Improvement	825,261	151,751	-	100,000	N/A
Community Center	2,109,964	193,560	200,000	500,000	150.0%
Grants	41,805	156,172	-	-	N/A
Ice Arena Operations	36,560	51,557	-	-	N/A
Nature Center	214,504	214,426	200,820	207,350	3.3%
Open Space Management	69,212	74,424	79,840	84,690	6.1%
Park Development	82,977	601,945	2,210,000	650,000	-70.6%
Recreation Programs	846,059	753,028	683,650	763,200	11.6%
Taste of Maplewood	26,450	25,479	44,000	45,000	2.3%
Tree Preservation	1,043	1,560	5,000	10,000	100.0%
Totals	4,446,768	2,361,879	3,612,160	2,580,990	-28.5%
Total By Classification					
Personnel Services	1,572,218	337,074	699,990	762,910	9.0%
Commodities	180,035	43,337	54,710	59,600	8.9%
Contractual Services	1,498,114	1,037,479	697,460	1,158,480	66.1%
Capital Outlay and Depreciation	1,196,365	943,989	2,160,000	600,000	-72.2%
Other Charges	36	-	-	-	N/A
Totals	4,446,768	2,361,879	3,612,160	2,580,990	-28.5%
Total By Fund					
General Fund	513,209	478,384	469,510	557,790	18.8%
Capital Improvement Fund	825,261	151,751	-	100,000	N/A
Community Center	2,109,964	193,560	200,000	500,000	150.0%
Grants	41,805	156,172	-	-	N/A
Recreation Program Fund	846,059	753,028	683,650	763,200	11.6%
Park Development Fund	82,977	601,945	2,210,000	650,000	-70.6%
Taste of Maplewood Fund	26,450	25,479	44,000	-	-100.0%
Tree Preservation Fund	1,043	1,560	5,000	10,000	100.0%
Totals	\$ 4,446,768	\$ 2,361,879	\$ 3,612,160	\$ 2,580,990	-28.5%
Number of Employees (FTE)*	19.03	7.32	7.20	7.20	0.0%



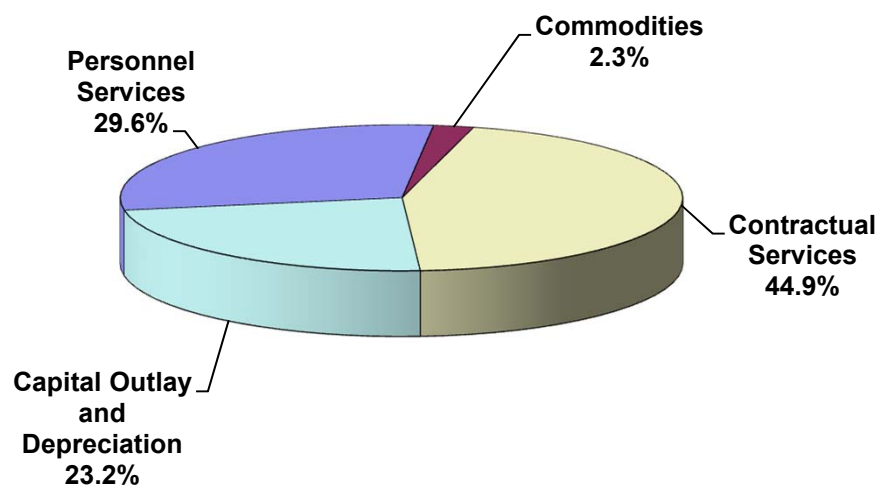
* Note: FTE's include full-time and part-time employees

PARKS & RECREATION BUDGET 2019

Total By Program



Total By Classification





POLICE DEPARTMENT

Scott Nadeau, Police Chief

scott.nadeau@maplewoodmn.gov

651-775-1520

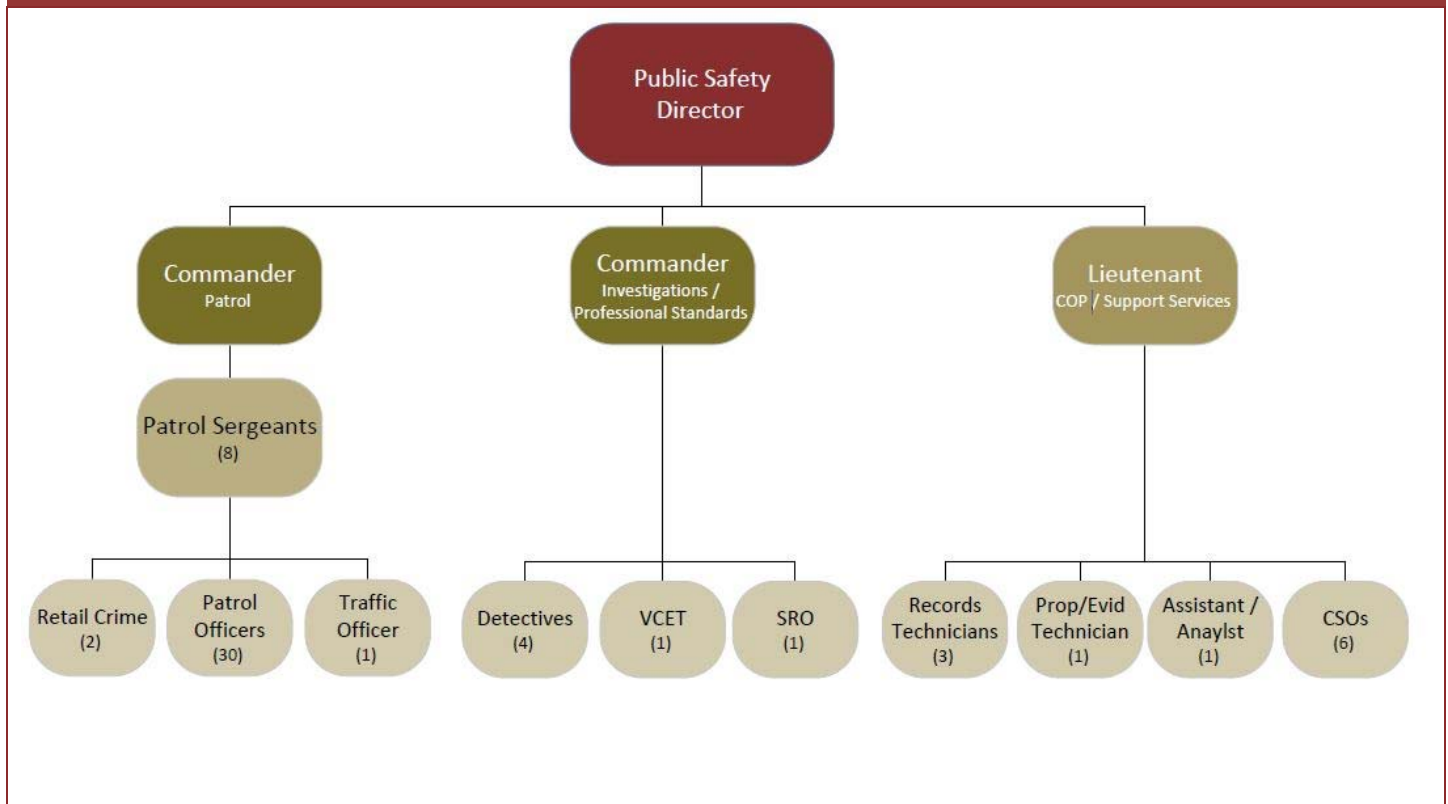
DEPARTMENT OVERVIEW

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 has also emphasized Community Policing efforts, which involve focused outreach and involving citizens and strategic partners in crime prevention and crime reduction. The department works to accomplish the goals and strategies of its strategic plan, which incorporates the city's strategic goals, professional best practices, and input from a cross-section of department personnel and community stakeholders.

SERVICE AREAS

- Patrol
- Traffic
- Animal control
- Investigations
- School Resource Officers
- Task forces
- Proactive policing/crime mitigation
- Community policing/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.

2019 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

Operational Effectiveness - Continue collaboration efforts with other city departments, community groups and criminal justice partners.

Operational Effectiveness - Encourage community engagement and 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 priorities: 1) Quality of life - noise, disorderly persons, etc.; 2) Problem solving through analysis and resource deployment; 3) Traffic safety; 4) Domestic violence.

Integrated Communication - Increase community engagement and shared responsibility for mitigating crime.

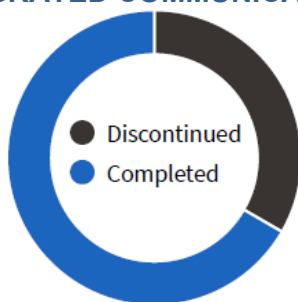
Integrated Communication - Continued interaction by officers in schools.

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 that emphasize best practices and strategic priorities.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

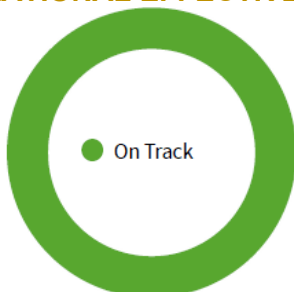
INTEGRATED COMMUNICATION



Department personnel will spend a combined total of 500 hours doing volunteer outreach in the community in 2018.

In an effort to forge collaborative community and regional responses to the City's crime problems and fear of perceived crime, we will involve community partners in policing efforts in order to provide successful communication of information, problem solving, and sharing of responsibility for action and decision making. Officers completed 825 hours of service by the end quarter 3 in 2018.

OPERATIONAL EFFECTIVENESS



All agency staff will complete Crisis Intervention Training, (CIT) Pursuit Intervention Technique (PIT), and Emergency Medical (EMS) training by 2021.

Ensure that the Police Department employees are sufficiently trained to perform their job tasks at a high level. Develop a department-wide training plan that emphasizes person development, high performing teams, and addresses both skill and knowledge based training. By quarter 3 of 2018, 36.5% of officers were training in CIT, 38.5% in PIT, and 30.8% in EMS.

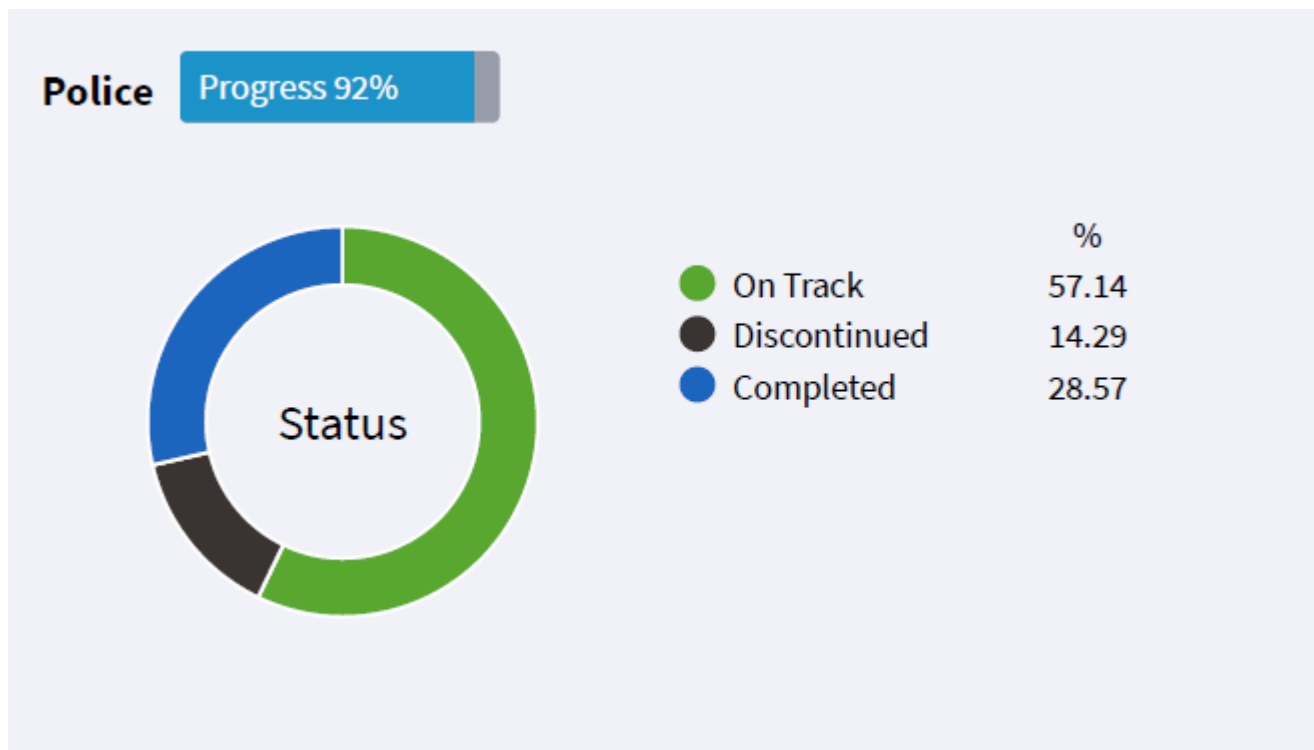
POLICE DEPARTMENT

OPERATIONAL EFFECTIVENESS

Implementation and use of crime analytics, intelligence collection, and data dissemination with a goal of reducing overall crime, particularly in targeted offenses.

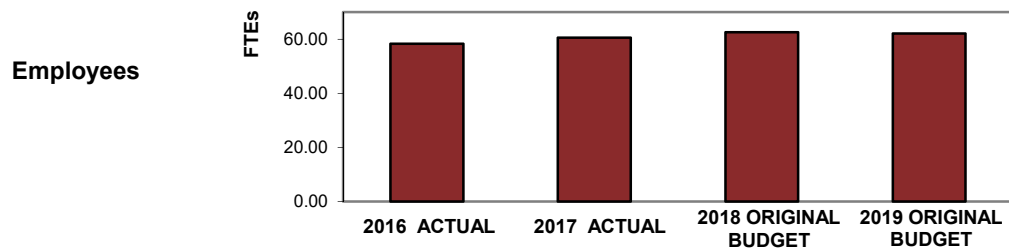
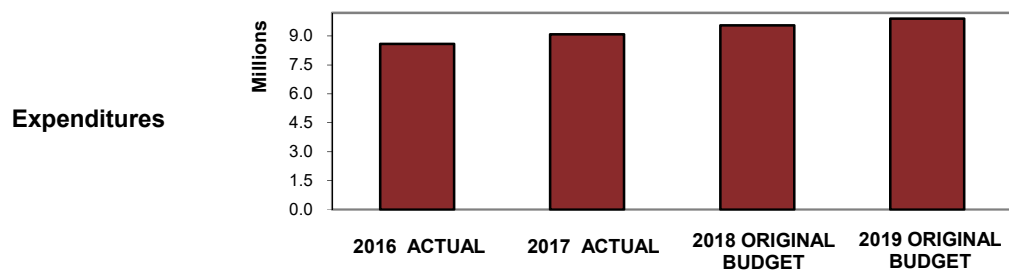
Implement problem oriented policing strategies through collection and analysis of data on patterns of crime and disorder for the purpose of focusing crime reduction efforts. Continue to utilize best practices for targeting crime, disorder, violent offenders, and crime locations/zones and people.

Department Performance Measurement Progress as of September 30, 2018:



POLICE EXPENDITURE SUMMARY

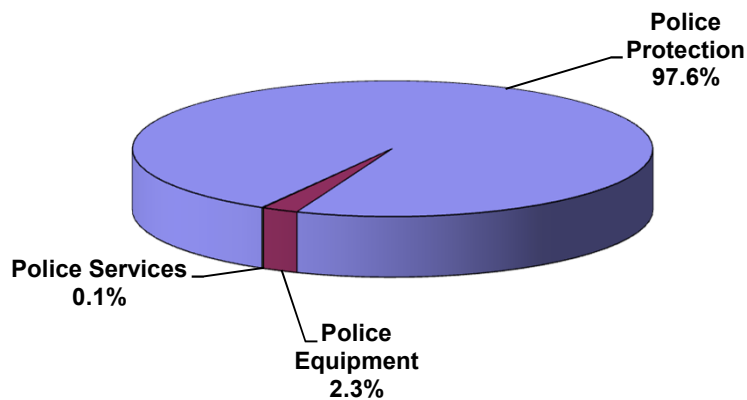
	2016 ACTUAL	2017 ACTUAL	2018 ORIGINAL BUDGET	2019 BUDGET	% OVER (UNDER) 2018 BUDGET
Total By Program					
Police Protection	\$ 8,385,165	\$ 8,790,261	\$ 9,314,840	\$ 9,666,850	3.8%
Police Equipment	141,555	277,125	220,000	225,000	2.3%
Police Services	62,762	13,949	10,000	10,000	0.0%
Totals	8,589,482	9,081,335	9,544,840	9,901,850	3.7%
Total By Classification					
Personnel Services	6,973,406	7,326,335	7,798,390	7,916,550	1.5%
Commodities	309,458	320,720	330,400	338,900	2.6%
Contractual Services	1,112,301	1,143,186	1,196,050	1,421,400	18.8%
Capital Outlay and Depreciation	194,123	291,074	220,000	225,000	2.3%
Other Charges	194	20	-	-	N/A
Totals	8,589,482	9,081,335	9,544,840	9,901,850	3.7%
Total By Fund					
General Fund	8,385,165	8,790,261	9,314,840	9,666,850	3.8%
CIP Fund	-	78,534	40,000	40,000	0.0%
Grants Fund	-	3,600	-	-	N/A
Police Equipment	141,220	194,991	180,000	185,000	2.8%
Police Expansion Fund	335	-	-	-	N/A
Police Services Fund	62,762	13,949	10,000	10,000	0.0%
Totals	\$ 8,589,482	\$ 9,081,335	\$ 9,544,840	\$ 9,901,850	3.7%
Number of Employees (FTE)*	58.33	60.50	62.50	62.10	-0.6%



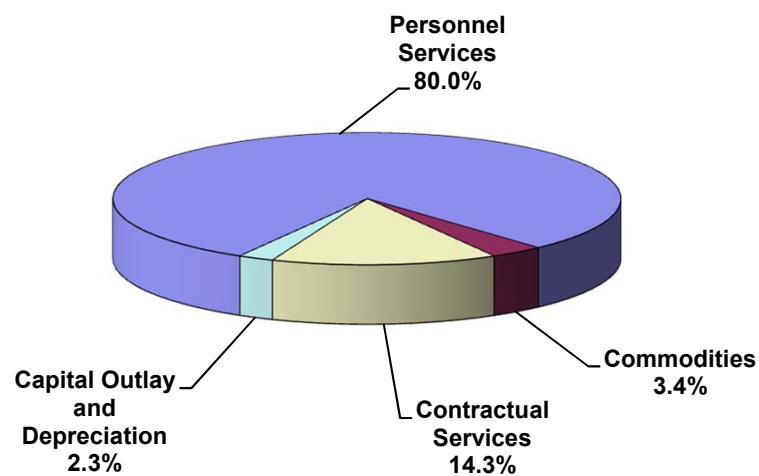
* Note: FTE's include full-time and part-time employees

POLICE BUDGET 2019

Total By Program



Total By Classification



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Maplewood



PUBLIC WORKS DEPARTMENT

Steve Love, Public Works Director

steve.love@maplewoodmn.gov

651-249-2403

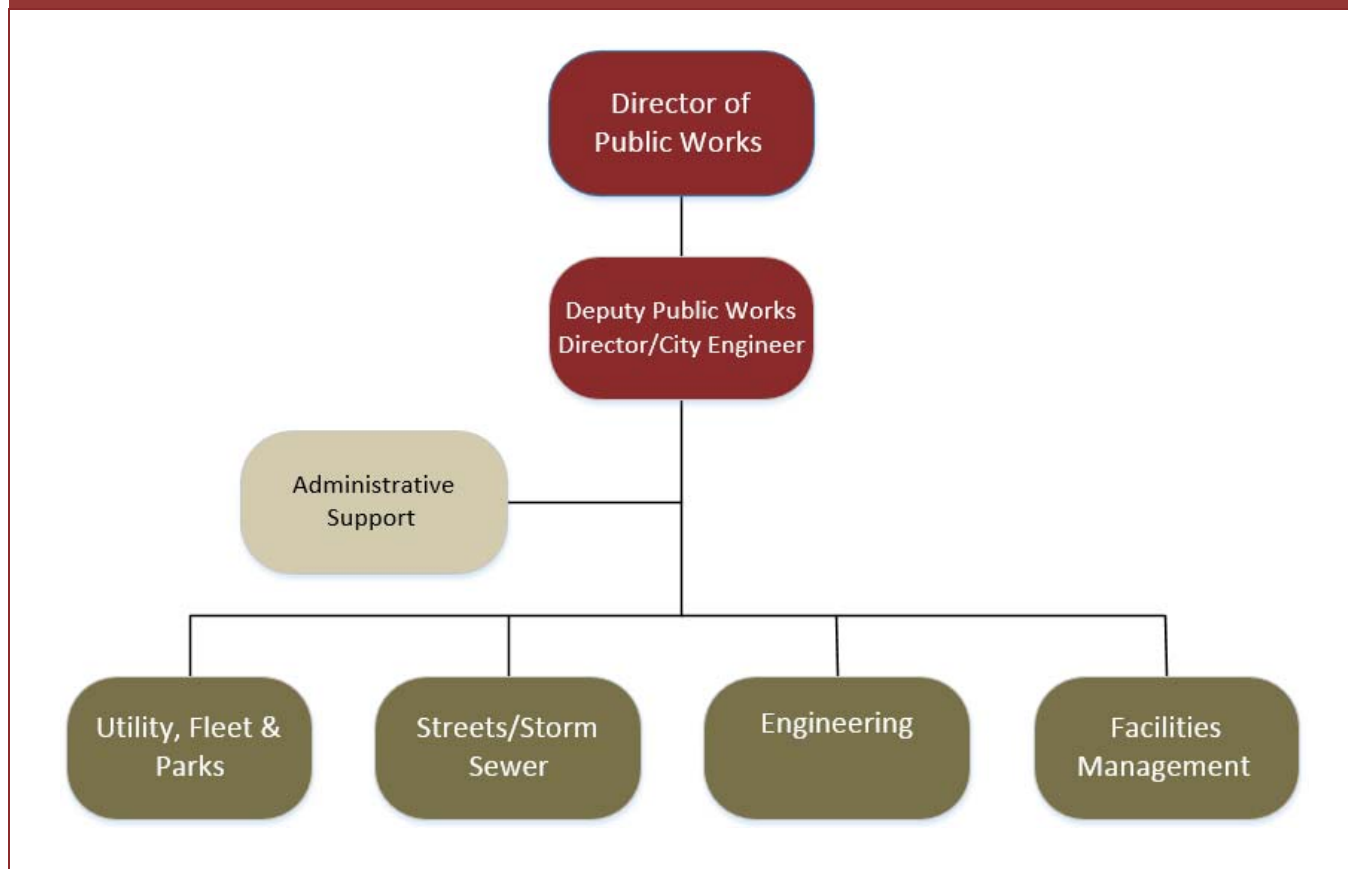
DEPARTMENT OVERVIEW

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

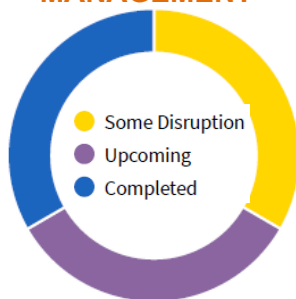
To deliver a sound infrastructure system and high quality maintenance operations, complemented by exceptional customer service.

2019 DEPARTMENTAL STRATEGIC PLAN 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 improvements.
- **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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

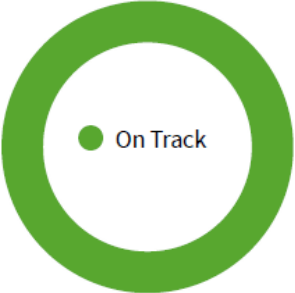
INFRASTRUCTURE & ASSET MANAGEMENT

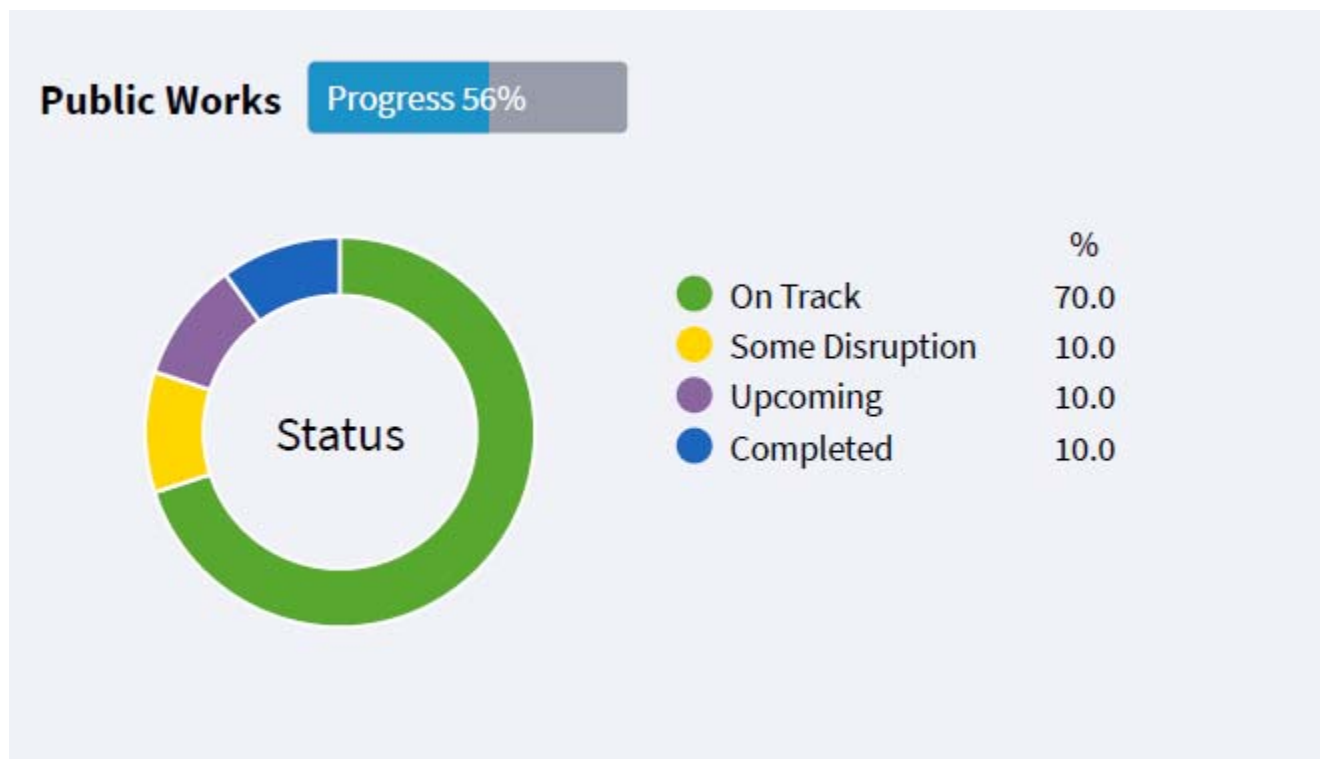


Reduce the miles of roads that are in poor condition each year by completing a minimum of 3.5 miles of road reconstruction/rehabilitation projects each year.

The City has approximately 135 miles of roads to maintain, completing on average two street reconstruction/rehabilitation projects each year. The goal is 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.

PUBLIC WORKS DEPARTMENT

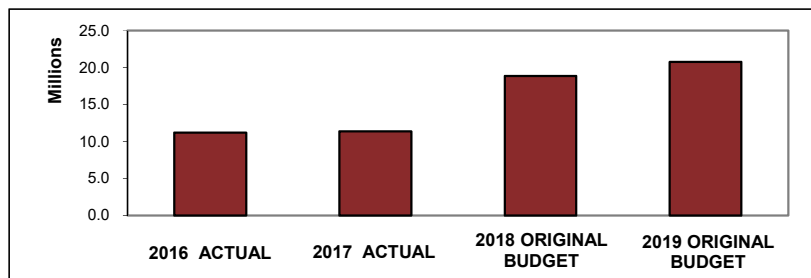
INFRASTRUCTURE & ASSET MANAGEMENT  ● On Track	Clean 1/3 of all city maintained sanitary sewer mains each year. <i>The City has approximately 157 miles of sanitary sewer mains. To ensure that Maplewood's sewer system is operation effectively a goal has been set to clean 1/3 of the city's sanitary sewer main each year.</i>
OPERATIONAL EFFECTIVENESS  ● On Track	Respond, track, and resolve/close 85% of all issues reported to the Public Works Department within 2 weeks from the reported date. <i>The target for resolution/closure of issues reported to the Public Works Department is 85% within 2 weeks from the reported date. In 2018, through the 3rd quarter, 90% of reported issues were resolved within two weeks.</i> 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). <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>

Department Performance Measurement Progress as of September 30, 2018:

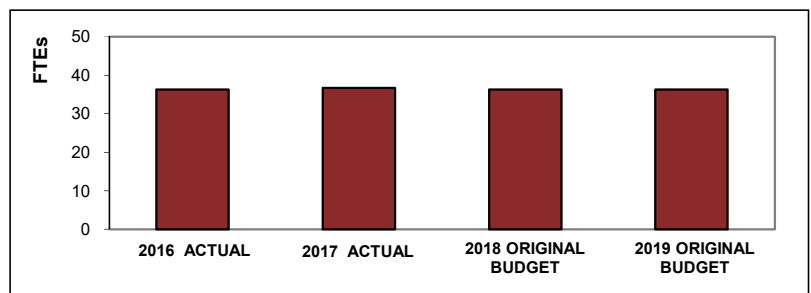
PUBLIC WORKS EXPENDITURE SUMMARY

	2016	2017	2018	2019	% OVER
	ACTUAL	ACTUAL	ORIGINAL	BUDGET	(UNDER)
Total By Program			BUDGET		2018 BUDGET
Streets	\$ 1,468,157	\$ 1,487,840	\$ 1,534,650	\$ 1,661,820	8.3%
Building Operations	554,706	553,319	629,160	626,490	-0.4%
Capital Projects	2,426,235	2,907,346	10,064,100	11,385,080	13.1%
Engineering	704,529	674,464	640,870	646,270	0.8%
Forestry	162,752	150,946	194,530	199,470	2.5%
Park Maintenance	819,052	856,133	883,680	932,260	5.5%
Sanitary Sewer Operations	4,681,224	4,481,133	4,646,730	4,930,800	6.1%
Street Lights & Signals	338,378	224,674	235,700	364,780	54.8%
Totals	11,155,033	11,335,855	18,829,420	20,746,970	10.2%
Total By Classification					
Personnel Services	2,748,882	2,802,499	2,955,560	3,136,200	6.1%
Commodities	332,843	343,927	388,900	466,800	20.0%
Contractual Services	4,897,923	4,966,060	5,136,960	5,561,970	8.3%
Capital Outlay and Depreciation	2,788,739	3,223,369	10,348,000	11,582,000	11.9%
Other Charges	386,646	-	-	-	N/A
Totals	11,155,033	11,335,855	18,829,420	20,746,970	10.2%
Total By Fund					
General Fund	3,709,196	3,722,702	3,882,890	4,066,310	4.7%
Capital Projects Funds	2,426,235	2,907,346	10,064,100	11,385,080	13.1%
Sewer Fund	4,681,224	4,481,133	4,646,730	4,930,800	6.1%
Street Light Utility Fund	338,378	224,674	235,700	364,780	54.8%
Totals	\$ 11,155,033	\$ 11,335,855	\$ 18,829,420	\$ 20,746,970	10.2%
Number of Employees (FTE)*	36.25	36.65	36.25	36.25	0.0%

Expenditures



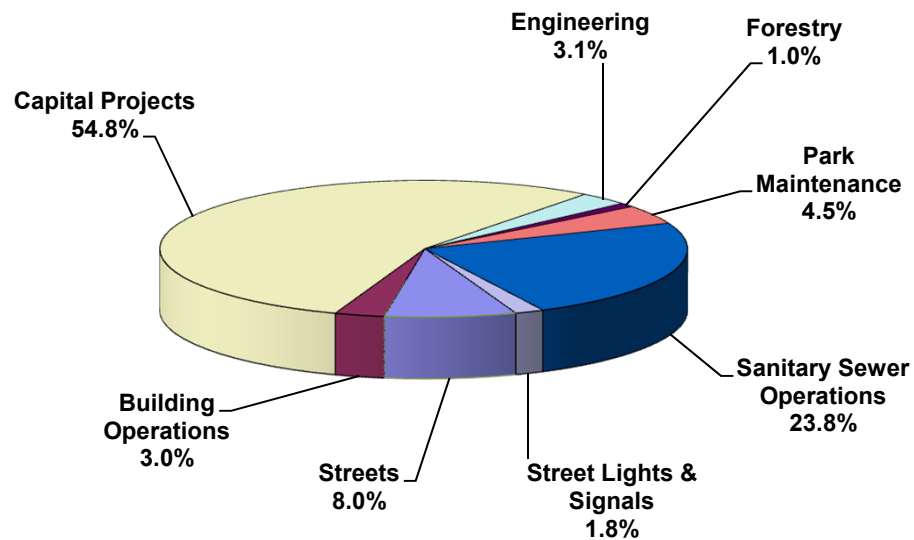
Employees



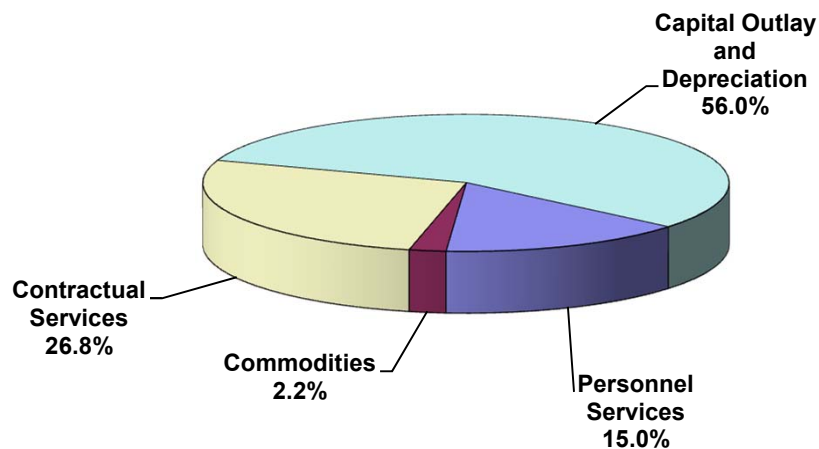
* Note: FTE's include full-time and part-time employees

PUBLIC WORKS BUDGET 2019

Total By Program



Total By Classification



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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 164 full-time and 12 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 115 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.

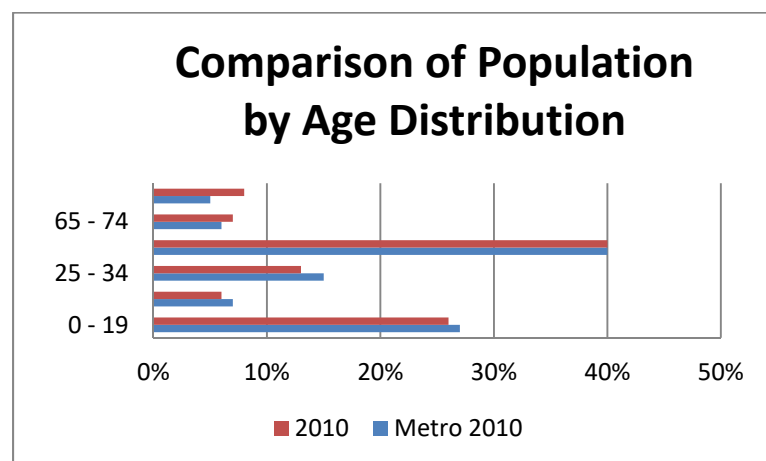
Major Employers – The top three employers located in Maplewood include the world-wide corporate headquarters of the 3M Company, HealthEast Care Systems/St. John's Hospital, and Independent School District (ISD) #622. Maplewood is also home to the Maplewood Mall. 3M Company employs approximately 88,667 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 September 2018 is 20,853, according to preliminary data from the Minnesota Department of Employment and Economic Development. The Ramsey County labor force for the same time is 289,963. The unemployment rate in September 2018 was 2.4%, compared to Ramsey County at 2.4%, the Metropolitan Statistical Area at 2.2%, and the State of Minnesota at 2.2%.

Population - Maplewood had a population of 38,018, according to the 2010 U.S. Census. In 2017, the Metropolitan Council estimated the City's population at 40,084. 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.

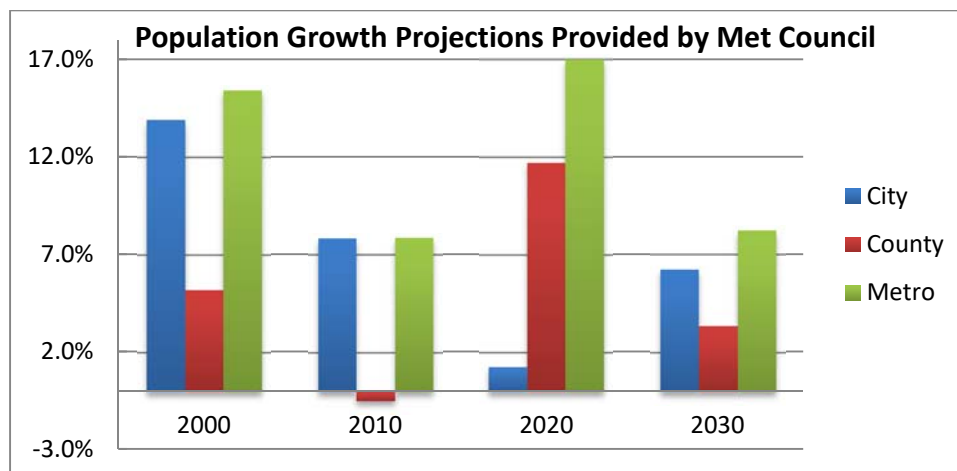


Demographics - One noticeable discrepancy between Maplewood and the metro area is age distribution of the population. The population composition shows Maplewood to have a slightly more aged populace than the metro area.

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 2019 the City will have 164 full-time employees serving in various departments, approximately 12 part-time employees, and approximately 115 casual and temporary employees. Police protection is provided to all parts of the City with a department of 57 sworn police officers. Fire protection services are provided by 30 full-time firefighter/paramedics at three fire stations.



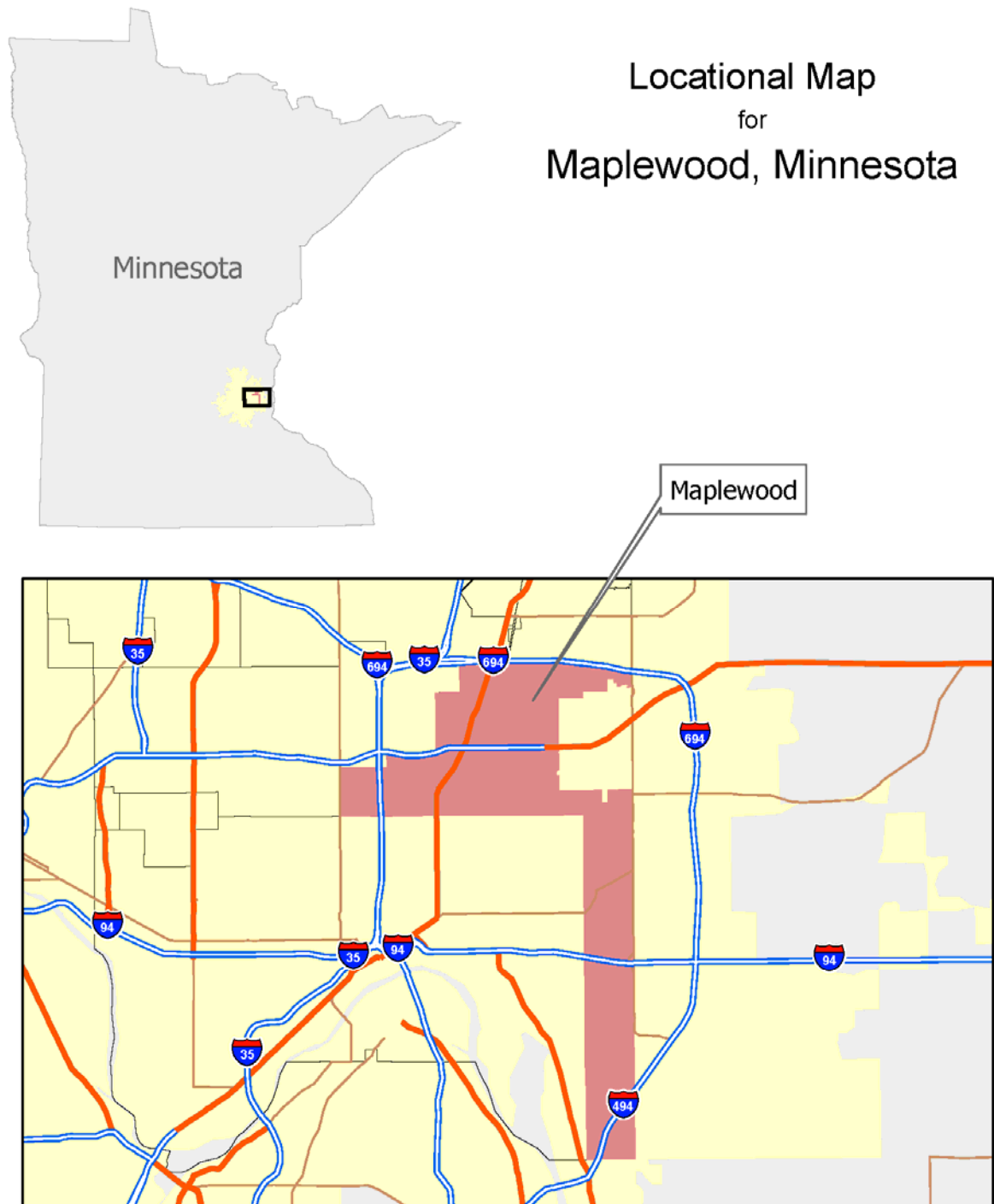
As part of the parks and recreation program, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theatre, and rental spaces for events. The Community Center is operated by the YMCA.

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. New event facilities are currently under construction at Wakefield Park.



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 the 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 CAPACITY: The amount of debt the City can carry without compromising financial stability.

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.

DEMOGRAPHICS: Statistical data relating to the population and particular groups within the population.

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.

INFRASTRUCTURE: The basic physical and organizational structures and facilities (i.e., buildings, roads, and power supplies) needed for the operation of society.

LEGAL DEBT MARGIN: The difference between the statutory debt limit and the debt subject to the legal debt limitation.

LONG TERM FINANCIAL MANAGEMENT PLAN: Part of the overall strategic plan, including a time horizon for projects (ten years), for all appropriated funds.

METROPOLITAN COUNCIL: The regional policy-making body, planning agency, and provider of essential services for the Twin Cities metropolitan region.

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.

STRATEGIC PLAN: The result of the City's process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.

SURCHARGE: An additional cost added to the usual cost or amount charged.

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
MSA	Municipal State Aid
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



Prepared by:

City of Maplewood Finance Department
1830 County Road B East
Maplewood, MN 55109
(651)249-2902

Melinda Coleman, City Manager
Ellen Paulseth, Finance Director