Maplewood

2021 BUDGET

and

Capital Improvement Plan

For the Years 2021-2025

CITY OF MAPLEWOOD, MINNESOTA



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City of Maplewood, Minnesota

2021 Budget

and

Capital Improvement Plan

For the Years 2021-2025

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SECTION I

INTRODUCTION and OVERVIEW



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December 14, 2020

Dear Honorable Mayor and City Council Members:

I am pleased to transmit the City of Maplewood's 2021 Budget and the 2021-2025 Capital Improvement Plan (CIP). The budget, as adopted by the City Council, identifies how City resources will be allocated in the year 2021. The information contained within this document describes the City's 2021 financial plans and provides an operations guide for City departments. The 2021 Budget is funded by a tax levy that limits new spending for operations, capital improvements and debt service to a 0.0% 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 2017-2021:** 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 in 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 2021–2025 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/100/Finance

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 six *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 PRIORTY: 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 PRIORTY: 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 PRIORTY: 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.

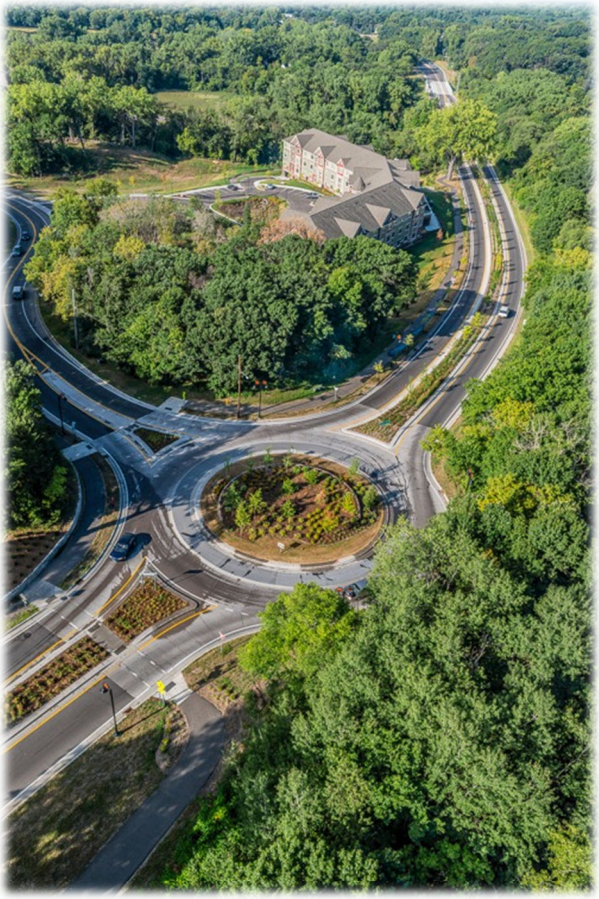








STRATEGIC PRIORTY: INFRASTRUCTURE AND ASSET MANAGEMENT		
Key Outcome Indicator	**Target**	**Strategic Initiatives**
Improve pavement rating on all city streets to a PCI rating of over 70.	Rate street inventory annually	• Increase electric franchise fees and dedicate to street improvement fund
Maintain 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 PRIORTY: 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 PRIORTY: 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-Inet 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 PRIORTY: 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 2017-2020 strategic plan can be found on the City's website at:

http://performance.envisio.com/dashboard/maplewood

Short-term Factors Affecting the Budget

The City encountered many new challenges in the 2021 budget process. The primary factors considered in the preparation of the 2021 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 for ten years. The City has allocated $100,000 in the 2021 General Fund budget to continue the remediation program.

General Wage Adjustments – Due to economic conditions related to the global pandemic, the City budgeted a 0.0% wage adjustment for employees.

Insurance – The City's employee health insurance will increase 5% in 2021, a positive factor in a health care environment of double digit increases. However, workers' compensation premiums have increased resulting in an additional cost of $200,000 for the General Fund.

General Government – The License Bureau upgraded two DMV positions from PT to FT in 2020 to assist with the long waits customers are currently experiencing. These positions are funded by a State grant for the first two years.

Information Technology – The City decreased the levy for information technology by $50,000 to because the City is temporarily caught up with infrastructure needs.

Public Safety – An additional police officer dedicated to rental housing, funded by a State grant, will be added to the force in 2021. Fire department wages and benefits decreased $53,950 due to reorganization of staff.

Community Development – The City implemented a rental housing program for the first time in 2020. Costs for wages and benefits increased $37,470 in 2021 to run this program, which is funded through user fees. Staffing reorganization in the building department increased wages and benefits $39,310.

Parks & Recreation – Recreation programming and Nature Center programs were eliminated from the budget in 2021, for a savings of approximately $300,000. Park maintenance was moved from Public Works to Parks & Recreation.

Debt Service – The City's debt service levy increased $227,590 in 2021 due to the addition of a third road project in 2020 and normal amortization of principal. The City continues to make progress toward its debt reduction goal by implementing pay-as-you-go strategies.

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 known as unassigned fund balance. Due to inflation, more reserves are needed to fund five months of expenditures. The City levied an additional $100,000 to improve the unassigned fund balance in the General Fund for 2021.

Tax Impact - These factors resulted in a 0.0% increase in the City's property tax levy. General Fund expenditures decreased 2.76%, mostly due to the elimination of recreation programming expenditures. The impact on the property taxes of residents with a median value home is a decrease of approximately $10 per year with this budget. At least half of this amount is due to factors other than the levy, including an increase in fiscal disparities. The impact on property taxes was strongly considered when considering the above factors.

Service Level Changes

What does the City's 2021 budget accomplish for the community? City residents will experience service level changes in the following areas:

Police – An additional police officer will be added to the force in 2021 to assist with rental housing enforcement. This will relieve pressure on the existing force and reduce overtime. The addition of this officer will allow the police department to expand their community oriented policing approach and respond more appropriately to increased crime rates. An officer was hired in 2020 to specifically target the growing number of auto theft crimes in Maplewood and will continue through 2021. These positions are funded through State grants.

Housing Inspectors – The City added two rental housing inspectors to the existing inspection staff in min-2020. This program continues to be funded through 2021. Most of the costs related to this program will be offset by fees. However, this addition will provide much needed quality control for rental housing in Maplewood. This was a high priority for the City Council.

Motor Vehicle Licensing – Two PT staff positions were upgraded to full time in 2020, which will continue in 2021. This will help alleviate the long wait times that currently impact customer service outcomes. Wait times are currently as high as one hour or more, due to the implementation of new software systems by the State of Minnesota.

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.

Economic Development – The City hopes to improve economic development opportunities through funding set aside in the prior year budget for economic development studies. An EDA levy of $100,000 continues in 2021 to allow for funding for property acquisition.

Parks & Recreation – Recreation programming and Nature Center operations and programs were discontinued for 2021. This was part of a cost-savings package implemented by the City because of economic conditions related to the pandemic. Park maintenance activities were moved out of Public Works and will now be performed by Parks & Recreation employees. A community task force is studying the role the City and community should play in both activities.

Debt Reduction Strategy – The City continues to implement debt reduction strategies, which will save taxpayer dollars and reduce outstanding debt in the long term. The City's goal is to reduce outstanding debt to below $50 million in the next five years. However, a fire station will be constructed in 2021, which may require up to $10M in debt issuance. The North Fire Station will replace worn-out facilities and provide efficiencies through the elimination of one station.

In addition to the new initiatives, the 2021 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 2021 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 surpassed pre-recession levels. The City's tax capacity has increased 35.6% since 2015, an average of 5.9% per year.

2015	2016	2017	2018	2019	2020	2021
34,824,694	35,038,551	37,221,915	39,497,224	42,052,651	44,235,214	47,227,298
9.90%	**0.61%**	**6.23%**	**6.11%**	**6.47%**	**5.19%**	**6.76%**

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 "gains" from this arrangement. The City's fiscal disparities distribution has increased 35.1% since 2015, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2021 increased by 7.95% over the prior year.

2015	2016	2017	2018	2019	2020	2021
2,551,939	2,439,009	2,872,903	3,052,429	3,045,730	3,193,463	3,447,368
-1.19%	**-4.43%**	**17.79%**	**6.25%**	**-0.22%**	**4.85%**	**7.95%**

Property Tax Levy – The City's property tax levy will increase by 0.0% for taxes payable in 2021. Since 2015, with the adoption of the 2021 proposed levy, the City tax levy will increase $4.2M, or 22.3%, with the average annual city tax levy increase over this period being 3.3%.

2015	2016	2017	2018	2019	2020	2020
18,991,610	19,751,270	20,738,833	21,465,600	22,109,600	23,217,300	22,217,300
2.5%	**4.0%**	**5.0%**	**3.5%**	**3.0%**	**5.0%**	**0.0%**

Tax Capacity Rate - With the adoption of the proposed 2021 tax levy, the City's tax rate will be 9.7% lower than it was in 2015. The average decrease over the time period is 1.29%, inclusive of the increase in 2016.

2015	2016	2017	2018	2019	2020	2021
46.353%	48.507%	47.248%	45.911%	44.693%	44.646%	41.861%
-4.19%	**4.65%**	**-2.60%**	**-2.83%**	**-2.65%**	**-0.11%**	**-6.24%**

Local Government Aid - Included in the 2021 Budget is $1,242,600 in Local Government Aid (LGA). This is an increase of $123,494 from the prior year. The LGA funds are being applied to the Street Reconstruction Fund, with the exception of a one-time allocation of $123,494 to the Building Fund to assist with cash flow needs. The City is not dependent on the State for funding of its operations, due to uncertainty of the funding.

Changes in Priorities – Priorities for the City were established for budget year 2021 by the City Council. Many priorities were changed from the previous budget year.

Priorities for budget year **2020** included:

- Debt reduction,
- Provide 3.0% general wage adjustment for all employees,
- Improve public safety outcomes with the retention of two new police officers and the addition of an auto theft officer,
- Improve public health outcomes with the addition of a rental housing program,
- Improve customer service by adding a part-time license clerk;
- Preserve the City's natural resources by combatting the emerald ash borer infestation,
- Increase efficiency through the purchase of new technology,
- Improve financial sustainability by eliminating structural deficits and improving reserve funding;
- Increase economic development opportunities with new studies and more funding.

The City Council considered many options when establishing priorities for the 2021 budget. Priorities for the City's **2021** budget include:

- Debt reduction,
- Maintain basic services in a difficult economy,
- Provide 0.0% general wage adjustment for all employees,
- Improve public safety outcomes with the hiring of a new police officers funded by a grant,
- Improve customer service by upgrading two part-time license clerks to full-time through grant funding;
- Preserve the City's natural resources by combatting the emerald ash borer infestation,
- Improve financial sustainability by eliminating structural deficits and improving reserve funding;
- Eliminate recreation programming and close the Nature Center, pending a task force study to determine the appropriate role of the City in these endeavors.

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 2021 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 2021 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, 2020

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, 2020.

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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BUDGET OVERVIEW

Major Initiatives in the 2021 Budget

The 2021 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 through the grant-funded hiring of a rental housing police officer;
- Improve losses to the community related to auto theft by continuing to fund a specialized auto theft officer through a State grant program;
- Improve public health outcomes with the continued implementation of a new rental housing inspection program;
- Improve customer service outcomes by reducing wait times in the license bureau, with the addition of another part time staff member;
- 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 minor improvements to reduce borrowing and reallocating annual debt service savings to capital accounts;
- Improve the City's fiscal health by providing adequate fund balance in the General Fund to meet or exceed policy parameters of 41.67% of operating expenditures;
- Maintain a 0% tax levy made possible by 0% wage increases, the elimination of recreation programming and closure of the City's nature center;
- Provide for increases in salt for roads and other commodities;
- Provide for increases in workers' compensation insurance rates and health insurance rates;
- Provide for increased annual debt service in the amount of $227,590;
- Improve economic development outcomes in the City through the continued funding of the newly-formed EDA.

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 six *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 down 5.10%

The 2021 budget anticipates revenues of $60,499,990, a decrease of $3,249,073 (5.1%), due to flat property taxes and lower intergovernmental revenue and charges for services in the General Fund, and an increase in Sewer and Recycling Fund charges. Internal service fund revenues are down due to changes in accounting practices.

Fund	2020 Original Budget	2021 Budget	$ Change	% Change
General	$ 22,526,390	$ 21,483,770	$ (1,042,620)	-4.63%
Special Revenue	909,500	797,000	(112,500)	-12.37%
Debt Service	7,208,930	7,390,110	181,180	2.51%
Capital Projects	8,312,613	7,898,458	(414,155)	-4.98%
Enterprise	13,355,000	13,939,525	584,525	4.38%
Internal Service	11,436,630	8,991,127	(2,445,503)	-21.38%
TOTAL	**$ 63,749,063**	**$ 60,499,990**	**$ (3,249,073)**	**-5.10%**

Total Expenditures for all Funds down 2.72%

Total expenditures in the 2021 budget are $71,305,436, a decrease of $1,994,004 (2.7%), due to the elimination of recreation and nature center programming in the General Fund. Internal service fund expenses are down due to changes in accounting practices.

Fund	2020 Original Budget	2021 Budget	$ Change	% Change
General	$ 23,316,390	$ 22,673,770	$ (642,620)	-2.76%
Special Revenue	822,340	866,940	44,600	5.42%
Debt Service	8,313,793	8,430,651	116,858	1.41%
Capital Projects	18,661,720	18,886,160	224,440	1.20%
Enterprise	11,450,867	11,512,448	61,581	0.54%
Internal Service	10,734,330	8,935,467	(1,798,863)	-16.76%
TOTAL	**$ 73,299,440**	**$ 71,305,436**	**$ (1,994,004)**	**-2.72%**

Total Other Financing Sources (Uses) up 8.50%

Other financing sources (uses) include capital contributions, transfers between funds and bond proceeds. Other sources increased by $935,675, due to debt-related transfers.

Fund	2020 Original Budget	2021 Budget	$ Change	% Change
General	$ 1,240,000	$ 1,290,000	$ 50,000	4.03%
Special Revenue	364,000	(36,000)	(400,000)	-109.89%
Debt Service	975,979	979,869	3,890	0.40%
Capital Projects	9,938,292	10,853,960	915,668	9.21%
Enterprise	(1,140,546)	(1,149,429)	(8,883)	0.78%
Internal Service	(375,000)	-	375,000	N/A
TOTAL	**$ 11,002,725**	**$ 11,938,400**	**$ 935,675**	**8.50%**

Net Change in Fund Balance/Net Position

Total net change to Fund Balance/Net Position is projected to decrease $319,394 with the 2021 budget. This is mainly due to a reduction in planned surplus for the General Fund and a one-time $400K budgeted transfer in the prior year Special Revenue Funds.

Fund	2020 Original Budget	2021 Budget	$ Change	% Change
General	$ 450,000	$ 100,000	$ (350,000)	-77.78%
Special Revenue	451,160	(105,940)	(557,100)	-123.48%
Debt Service	(128,884)	(60,672)	68,212	-52.93%
Capital Projects	(410,815)	(133,742)	277,073	-67.44%
Enterprise	763,587	1,277,648	514,061	67.32%
Internal Service	327,300	55,660	(271,640)	-82.99%
TOTAL	**$ 1,452,348**	**$ 1,132,954**	**$ (319,394)**	**-21.99%**

Tax Levy for 2021 Increases by 0.0%

The City property tax levy for 2021 is $23,217,300, the same amount as 2020. For taxes payable in 2021, the median value home is $260,700, an increase of 6.2%. City property tax for the median valued home is estimated at $1,034 as compared to $1,043 in 2020, a decrease of $9 ($0.75 per month). The table below summarizes the estimated City tax impact on residential homes, with the top line representing the median value home.

Value of Home Pay 2020	Value of Home Pay 2021	2020 Actual	2021 Estimated	$ Increase (Decrease)	% Increase (Decrease)
$ 245,400	$ 260,700	$ 1,043	$ 1,034	$ (9)	-0.9%
94,200	100,000	298	301	3	1.0%
141,200	150,000	530	529	(1)	-0.2%
235,400	250,000	994	985	(9)	-0.9%
376,600	400,000	1,691	1,669	(22)	-1.3%

City receives 32% of Total Property Tax Bill

The City receives approximately 32% of the total property tax bill for property located within the City. The following illustration indicates the allocation of property tax dollars by government type. The below data is for property located within School District 622.



7% Other | 23% Schools | 32% City | 38% County

Full-time employees down 2

The number of full-time employees included in the 2021 Budget is 167 which is 2 less than the previous year. The decrease is due to the elimination of recreation and nature center programming staff, offset by a new rental housing officer funded through a grant.

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. Internal charges include insurance, fleet and information technology. Budgeted changes by department are as follows:

TOTAL BUDGETED EXPENDITURES BY DEPARTMENT

Department	2020 Budget	2021 Budget	$ Change	% Change
General Government	$ 4,103,660	$ 4,073,390	$ (30,270)	-0.74%
Community Development	4,441,660	4,635,000	193,340	4.35%
Parks & Recreation	2,860,050	1,888,080	(971,970)	-33.98%
Public Safety	18,123,387	27,504,198	9,380,811	51.76%
Public Works	23,530,560	14,447,650	(9,082,910)	-38.60%
Internal Services	10,734,330	8,935,467	(1,798,863)	-16.76%
Debt Service	9,505,793	9,821,651	315,858	3.32%
Total Expenditures	**73,299,440**	**71,305,436**	**(1,994,004)**	**-2.72%**
Less Internal Charges	10,734,330	8,935,467	(1,798,863)	-16.76%
Net Expenditures	**$ 62,565,110**	**$ 62,369,969**	**$ (195,141)**	**-0.31%**

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 eight years these growth factors are shown as follows:

MAPLEWOOD GROWTH FACTORS

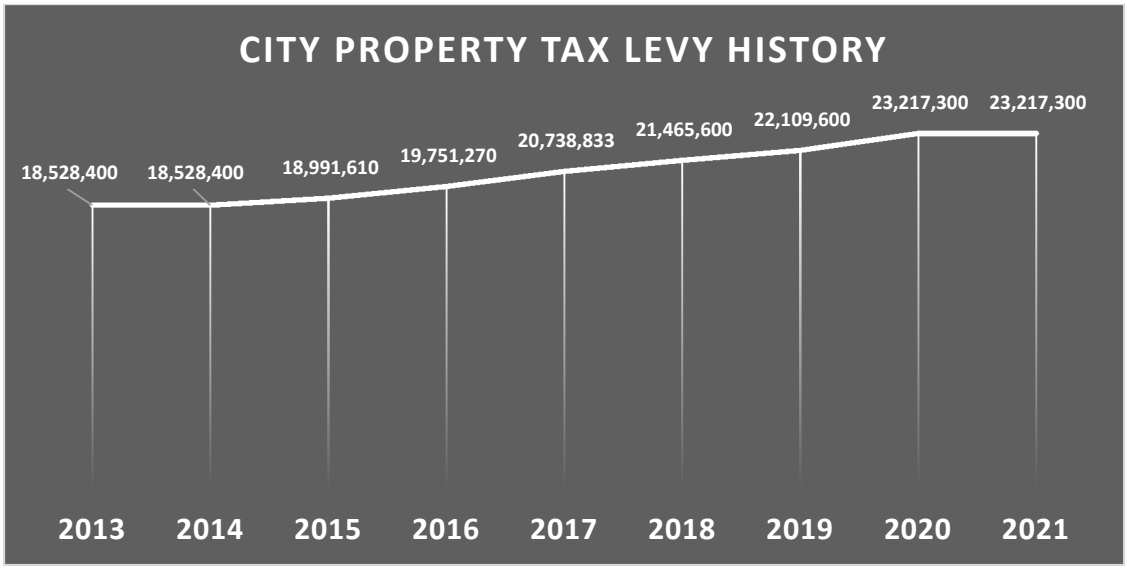
	Residential			Non-Residential
Year	New Housing Units	Population	% Change	Building Permit Value
2012	20	39,065	1.80%	$ 74,559,094
2013	22	38,950	-0.29%	$ 38,612,177
2014	25	39,054	0.27%	$ 174,513,584
2015	61	39,742	1.76%	$ 54,348,047
2016	164	40,243	1.26%	$ 50,523,079
2017	162	40,084	-0.40%	$ 118,182,617
2018	9	40,710	1.56%	$ 65,874,842
2019	159	41,738	2.53%	$ 82,364,768

Source: Population data from Metropolitan Council.

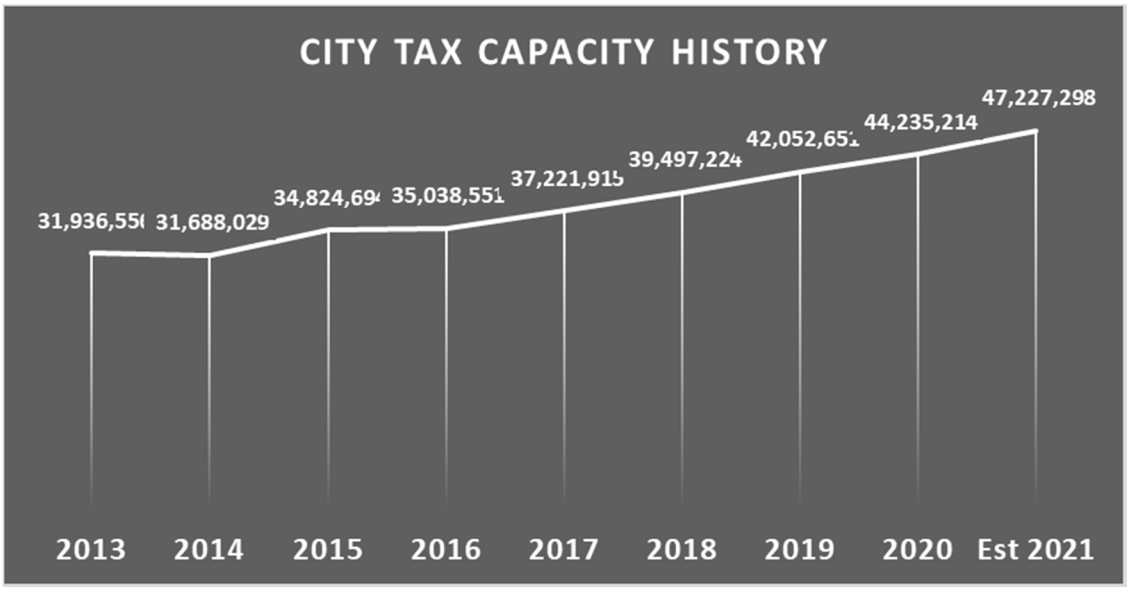
Economic Trends in the Community

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

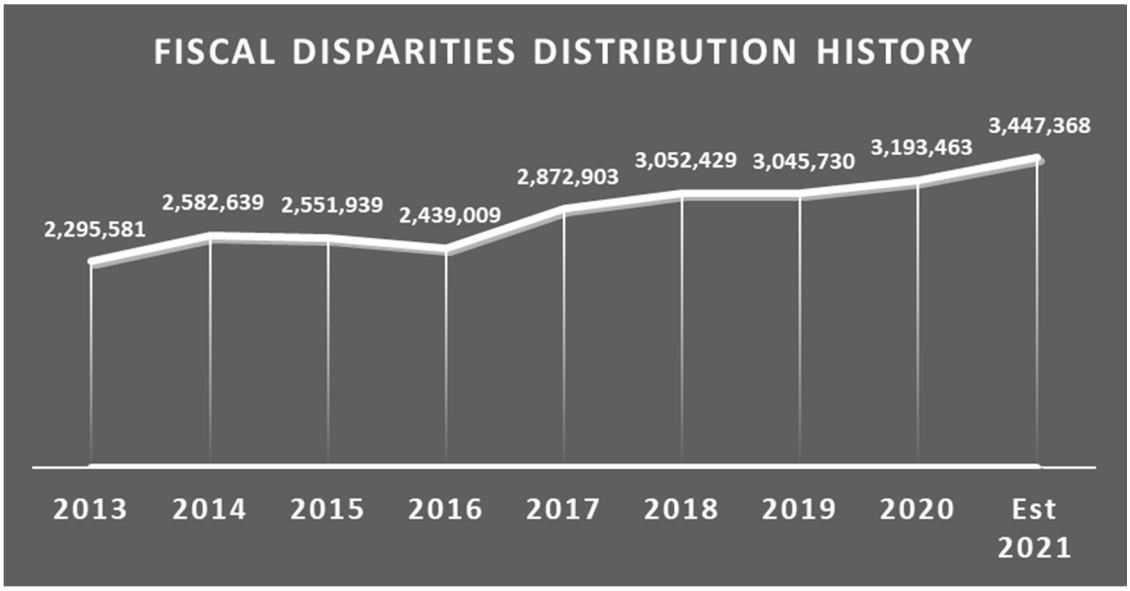
City Property Tax Levy – The City property tax levy has increased, on average, 2.8% per year in the last nine years. A nine-year history of the City property tax levy is reflected in the chart below:



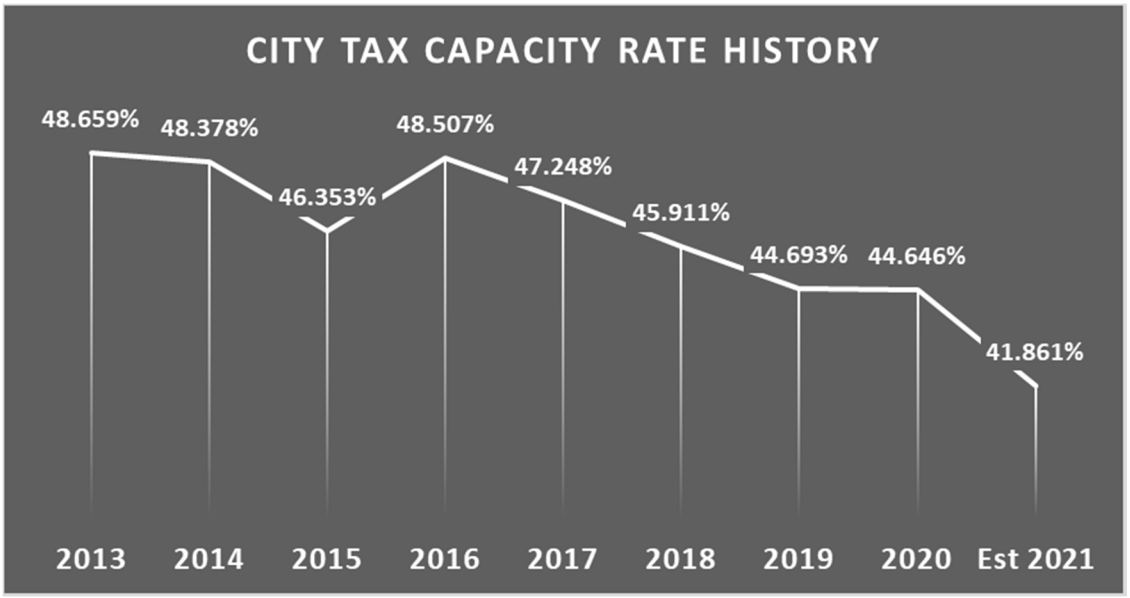
City Net Tax Capacity – The City's tax base has returned to pre-recession levels, increasing 3.8% per year on average over the last nine years. The chart below illustrates a nine-year history of net tax capacity of the City:



Fiscal Disparities Distribution – City property taxes are impacted by changes in the metropolitan fiscal disparities pool. The pool provides for the sharing of commercial and industrial tax base across the metropolitan area. Maplewood gains from this arrangement. The distribution from the pool has increased 5.8% per year on average over the last nine years. The chart below illustrates distributions from the pool over the last nine years:



Tax Capacity Rate – The above three economic factors are the primary drivers in the City's tax capacity rate. The 2021 tax capacity rate is at the lowest point since before 2012, and is 14.0% lower than it was in 2013. A nine-year history of the tax capacity rate is illustrated below:

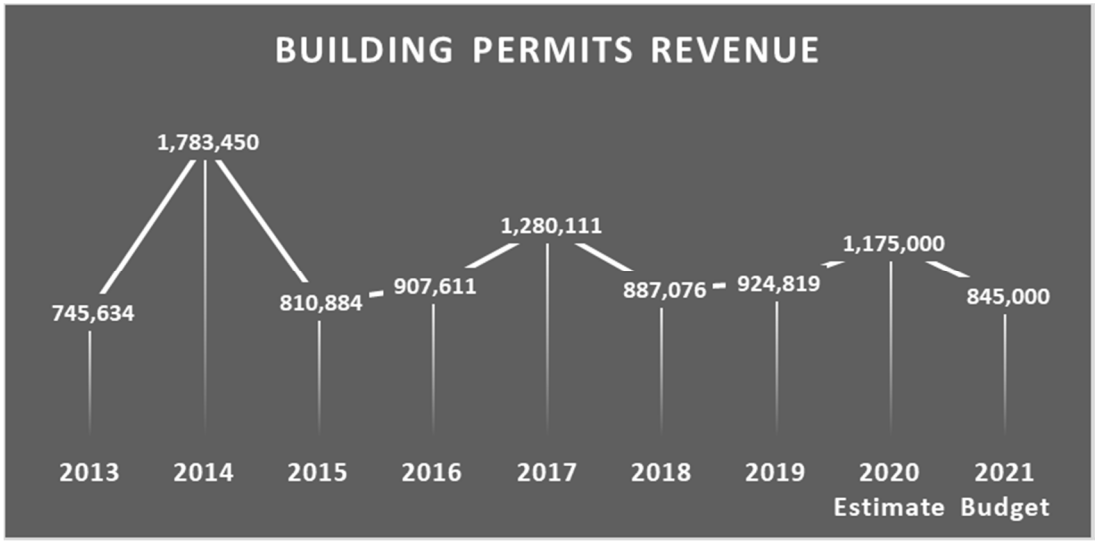


Budget Trends and Forecasting Methodology

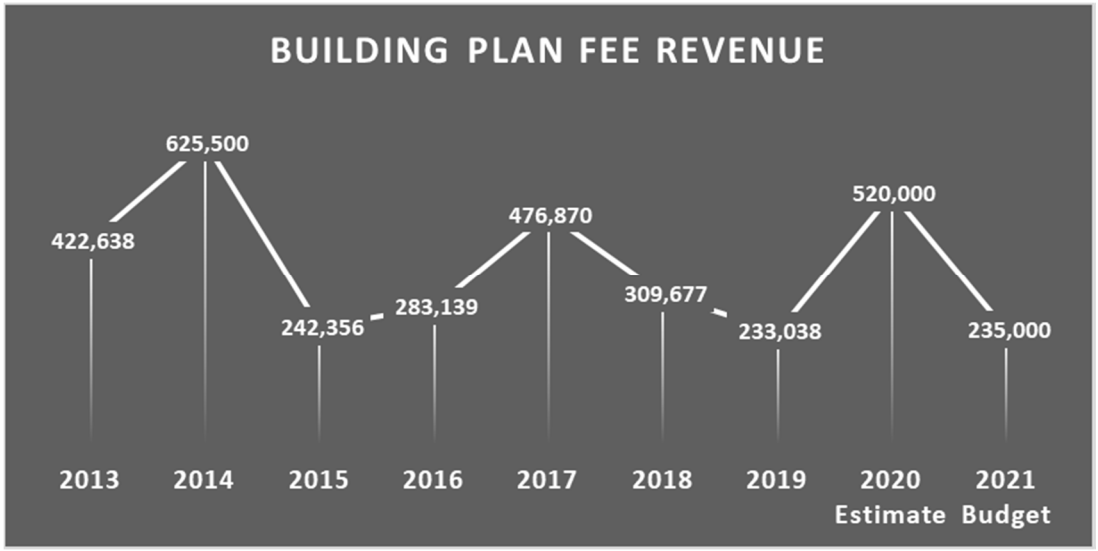
The City evaluates at least five years of trend information when establishing the budget for the budget year. Trends for major revenues and expenditures are discussed below.

Revenue Trends:

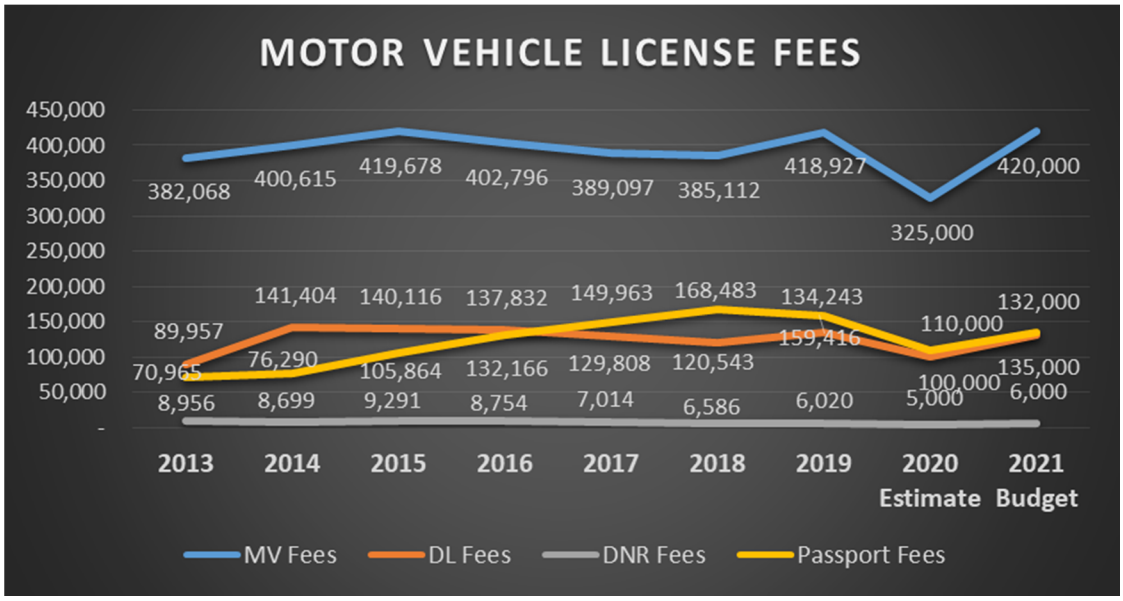
Building Permits - Building permit revenues are 4.0% of total General Fund revenues. Because permit revenues vary significantly each year, a conservative approach is utilized when budgeting, basing the budget on estimates for projects in the planning department. Nine years of building permit revenues are illustrated on the chart below:



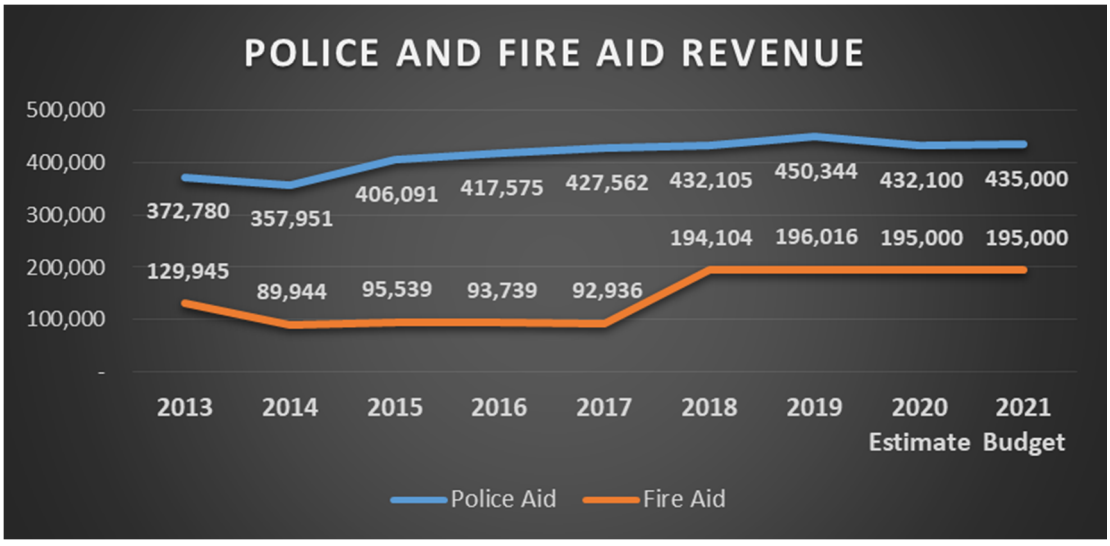
Building Plan Fees - Building plan fee revenues are 1.1% of total General Fund revenues. These revenues trend similarly to building permit fee revenue and are also based on estimates from the planning department. Nine years of plan fee revenues are illustrated below:



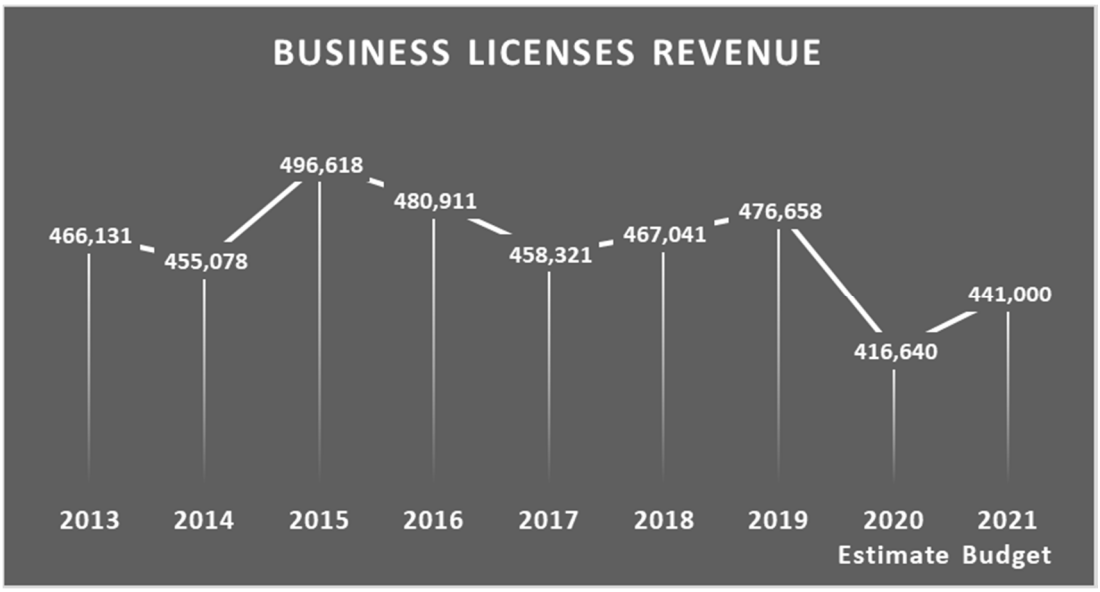
Motor Vehicle Licenses - Fees from the Motor Vehicle Department are 3.2% of total revenues in the General Fund and are estimated at $693,000 for 2021. The budget is typically based on the average of the last three years revenue; however, the State legislature increased the motor vehicle license fee by $1.00 per transaction beginning in late 2019. These revenues include motor vehicle fees, driver's license fees, natural resources licensing fees, and passport fees. Nine years of fee information is shown in the chart below:



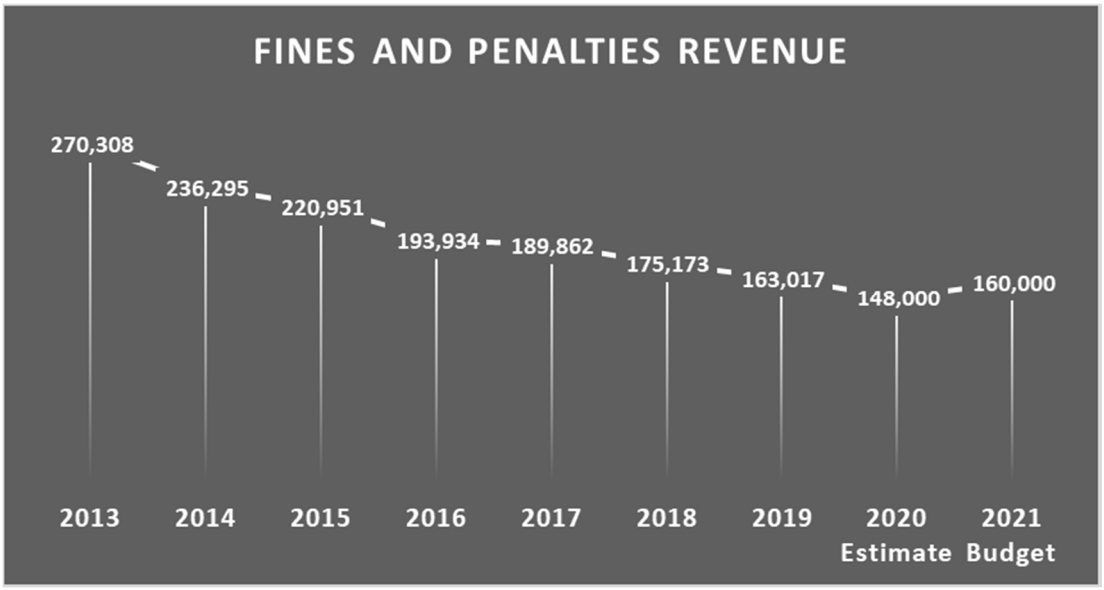
Public Safety Aid - Police and fire state aid represents 2.9% of total General Fund revenues. The budget is established using calculations from the Minnesota Department of Revenue. Some of these revenues are derived from insurance surcharges and can vary with the economy. The increase in 2018 is due to additional State revenue related to the City's new full-time firefighter model. Nine years of public safety aid activity is shown on the chart below:



Business Licenses and Fees - Revenue from the sale of business licenses accounts for 2.1% 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. Nine years of license revenue history is illustrated in the chart below:

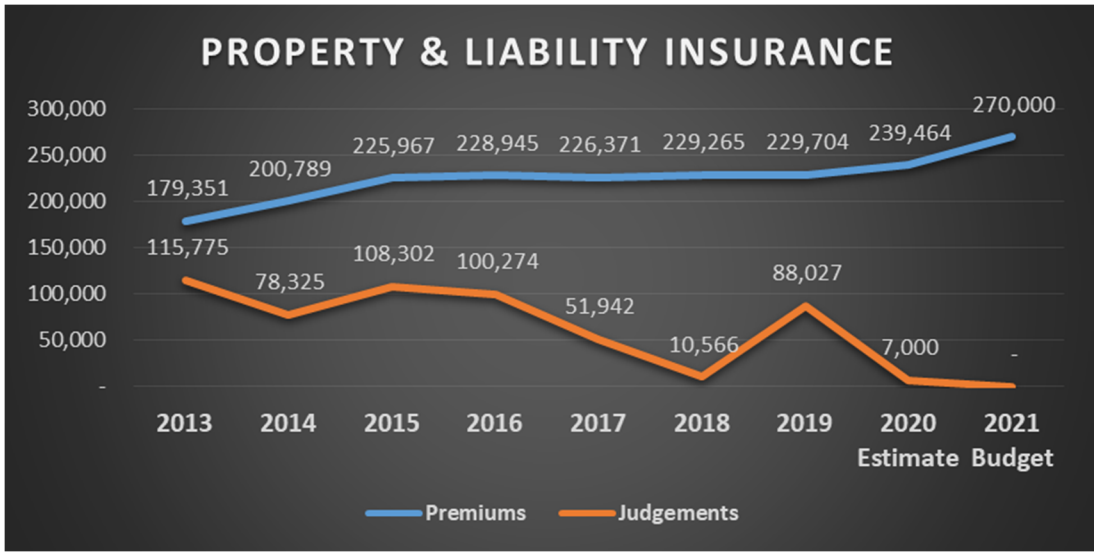


Fines and Penalties - Revenue from fines and penalties also varies considerably from year to year. Fines have been trending down over the years. The budget is based on the trend from the previous two years. Nine years of fine activity is shown below:

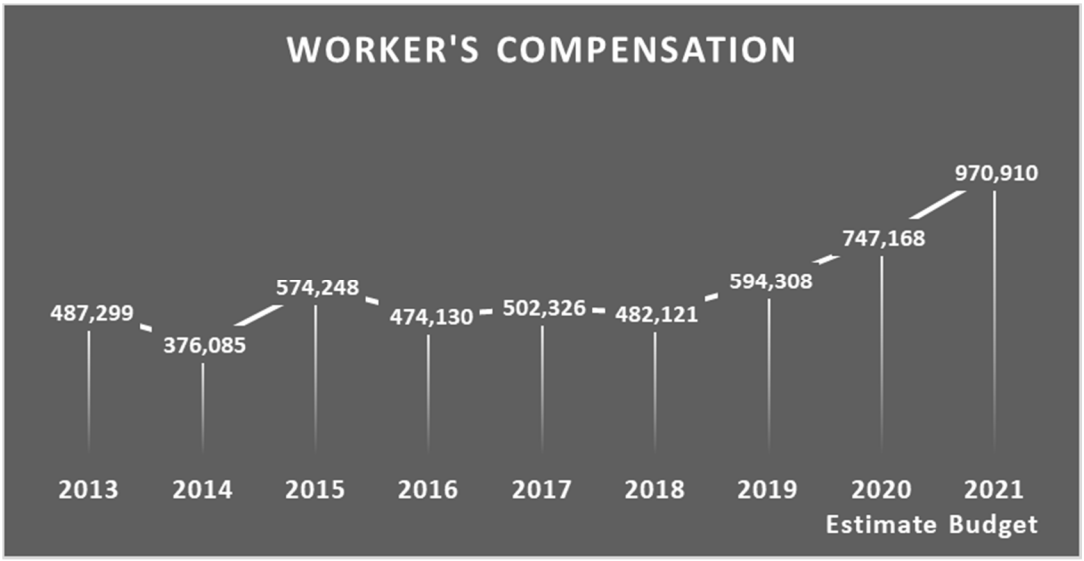


Expenditure Trends:

Insurance - 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 $270,000 for 2021. Insurance costs are budgeted using estimates from the City's insurance pool and are accounted for through an internal service fund. Nine years of premium and loss activity is shown below.



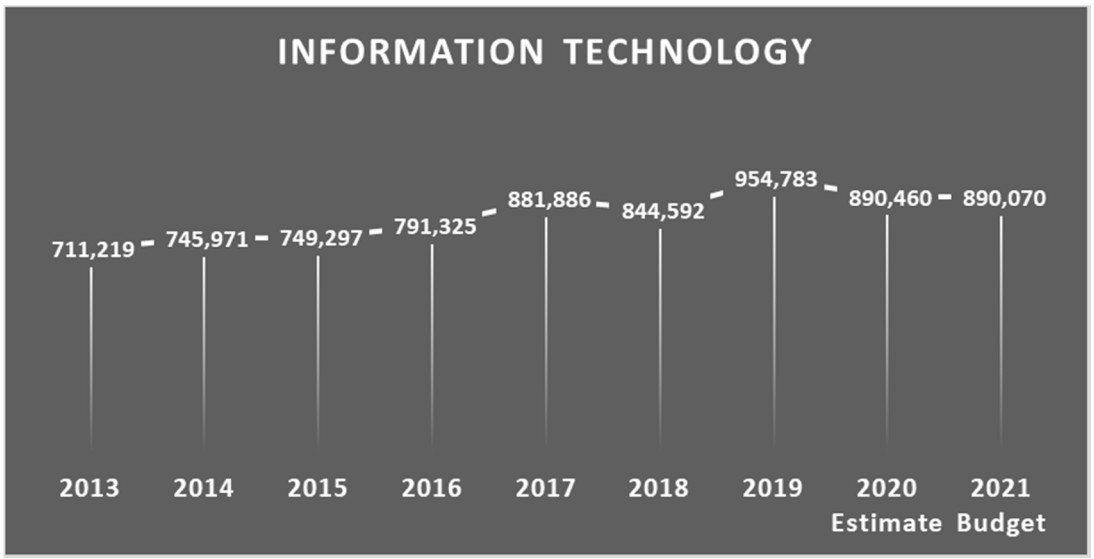
Workers' Compensation – Workers' compensation insurance is also managed through an internal service fund. The City has a robust safety program, resulting in stable premiums; however recent experience has resulted in a rising trend for premiums. The budget is established using estimates from the City's insurance pool administrators. Nine years of premium, activity is shown below:



Equipment and Vehicle Fleet - Fleet management costs have remained stable over time. However, with the rising cost of equipment, internal service rental fees have been slowly increased to provide additional fund balance for equipment needs. The budget is established using the last three years of trend information. Fleet costs are managed through an internal service fund and allocated to applicable departments. Nine years of fleet expenditure activity is shown below:



Information Technology (IT) - Information technology costs have risen over the years, 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. Departmental rental fees are being increased to provide fund balance for future technology 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:

	2020 BUDGET	2021 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	17,481,000	17,324,330	(156,670)	-0.9%
Other Revenues	5,045,390	4,159,440	(885,950)	-17.6%
Transfers In & Other Sources	1,240,000	1,290,000	50,000	4.0%
Total Revenues	**23,766,390**	**22,773,770**	**(992,620)**	**-4.2%**
Expenditures:				
Expenditures	23,316,390	22,673,770	(642,620)	-2.8%
Transfers Out & Other Uses	-	-	-	0.0%
Total Expenditures	**23,316,390**	**22,673,770**	**(642,620)**	**-2.8%**
Reserves	**450,000**	**100,000**	**(350,000)**	

Revenues – Property tax revenue will decrease to maintain a 0% levy increase, while providing for increased debt service. The change in Other Revenues primarily reflects reduced revenue projections, due to the potential for a continued troubled economy.

Expenditures - Decreased expenditures were the result of budget cuts due to economic conditions related to the pandemic, including the elimination of recreation and nature center programming. In addition, employees were granted a 0% inflationary increase in 2021 as a result of the weakened economy.

Reserves - The City budgeted for a $100,000 increase in reserves in 2021 and a $450,000 increase in reserves in fiscal year 2020. 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) may result in an unassigned fund balance of less than 41.67%; therefore often a surplus is needed.

General Fund Revenues:

Total General Fund revenues are expected to decrease $892,980, or 3.8%, including a planned increase in fund balance of $100,000.

General Fund Revenues	2020	2021	$ Change	% Change
Property Taxes	$ 17,481,000	$ 17,324,330	$ (156,670)	-0.90%
Licenses and Permits	1,328,000	1,316,000	(12,000)	-0.90%
Intergovernmental	1,557,110	1,243,100	(314,010)	-20.17%
Charges for Services	1,780,000	1,337,500	(442,500)	-24.86%
Fines and Forfeits	166,000	160,000	(6,000)	-3.61%
Interest Earnings	87,560	50,000	(37,560)	-42.90%
Miscellaneous	126,720	52,480	(74,240)	-58.59%
Transfers In & Other Sources	1,240,000	1,390,000	150,000	12.10%
TOTAL	**$ 23,766,390**	**$ 22,873,410**	**$ (892,980)**	**-3.8%**

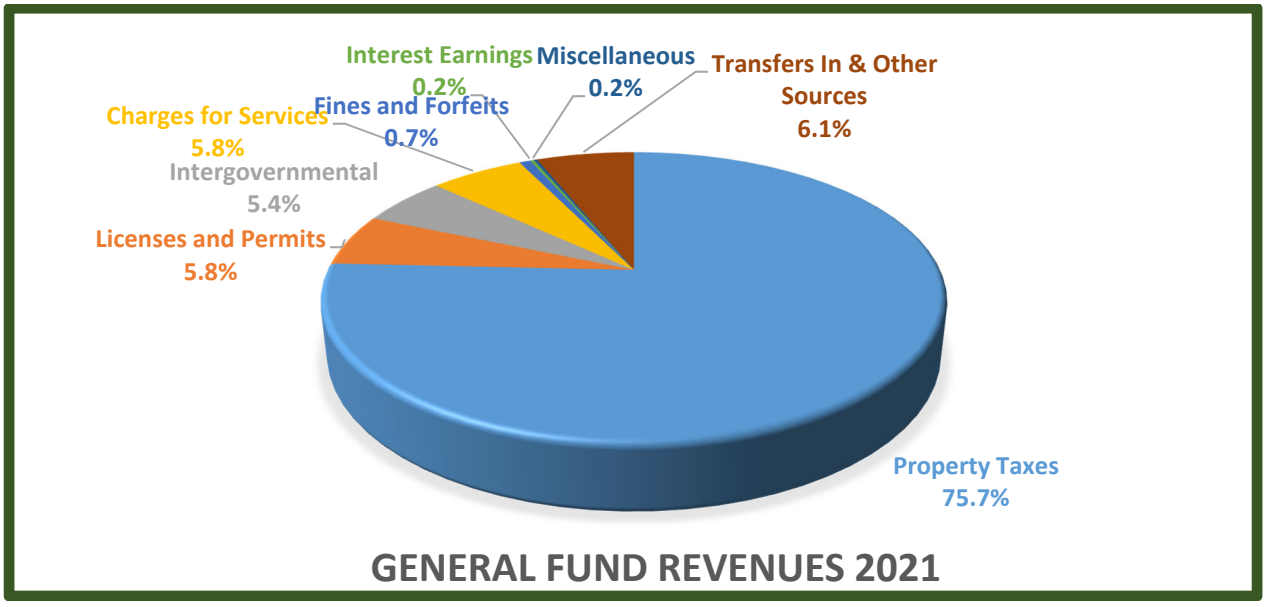
Property Taxes - Property tax revenue represents 75.7% of total revenues and will decrease $156,670, the result of a 0% total levy increase with an increased debt service levy in the Debt Service Funds.

Intergovernmental Revenue – A decrease of $314,010 in this category is the result of one-time street construction revenues budgeted and received in the prior year.

Charges for Services – Fees for services are expected to decrease across the board by $442,500. This is primarily a precautionary measure due to the strained economy resulting from the pandemic.

Interest Earnings – Interest earnings will decrease due to market conditions related to the pandemic economy.

Other Financing Sources – Fund balance is planned to increase $100,000.



General Fund Expenditures:

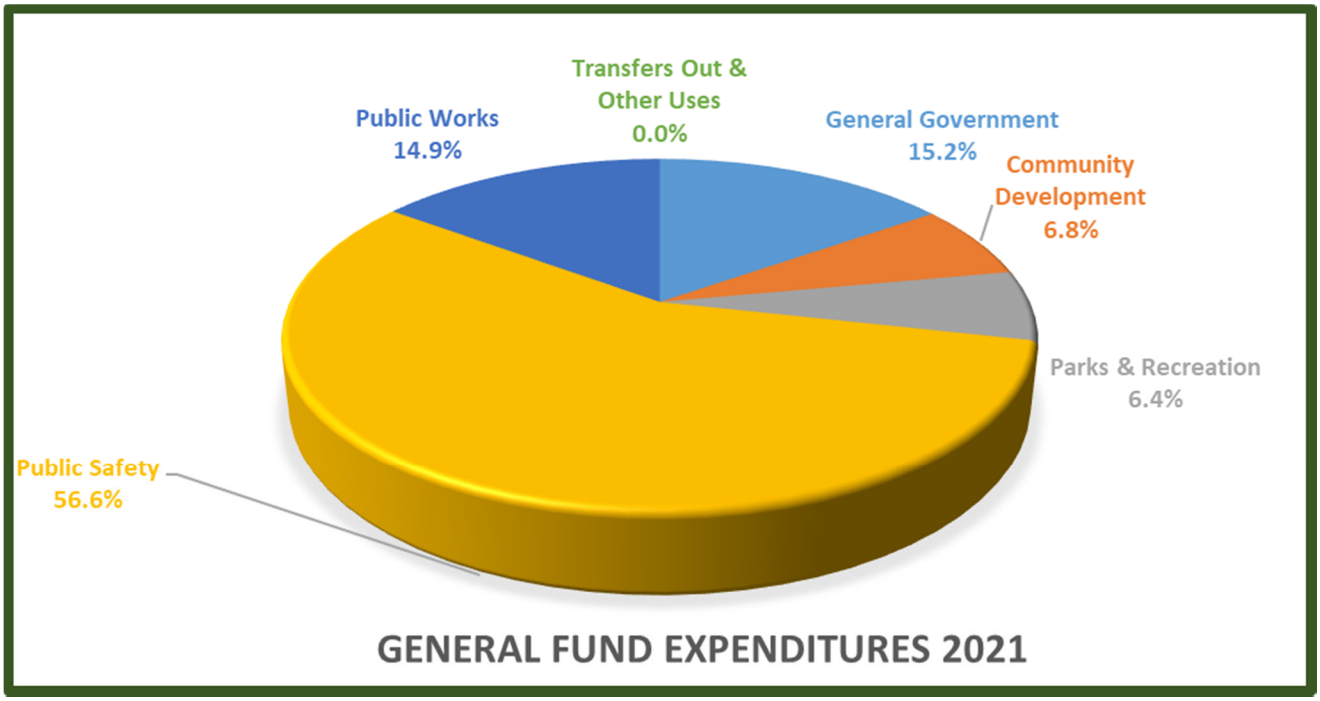
The 2021 Budget includes a decrease in expenditures of $642,620, or 2.8%, more than the prior year. The elimination of recreation and nature center programming are the most significant factors affecting the decrease.

General Fund Expenditures	2020	2021	$ Change	% Change
General Government	$ 3,423,100	$ 3,454,350	$ 31,250	0.91%
Community Development	1,481,840	1,550,630	68,790	4.64%
Parks & Recreation	1,314,050	1,458,000	143,950	10.95%
Public Safety	12,724,670	12,836,600	111,930	0.88%
Public Works	4,372,730	3,374,190	(998,540)	-22.84%
Transfers Out & Other Uses	-	-	-	0.00%
TOTAL	**$ 23,316,390**	**$ 22,673,770**	**$ (642,620)**	**-2.8%**

Wages and Benefits – One new police officer, funded by a grant, was added to the force for rental housing detail. Most recreation and nature center employees were eliminated in the 2021 budget. General wage adjustments of 0.0% were budgeted for City employees. Health insurance costs increased only 5%; however, workers' compensation insurance rates increased $200,000 in 2021. Wages and benefits in 2021 are $211,950 less than the prior year.

Contracted Services – Recreation programming and nature center contracts were eliminated for 2021. Overall, contracts are $55,360 less in 2021 as compared to 2020.

Supplies – Recreation and nature center supplies were largely eliminated in 2021, resulting in a total decrease of $375,310 from the prior year.

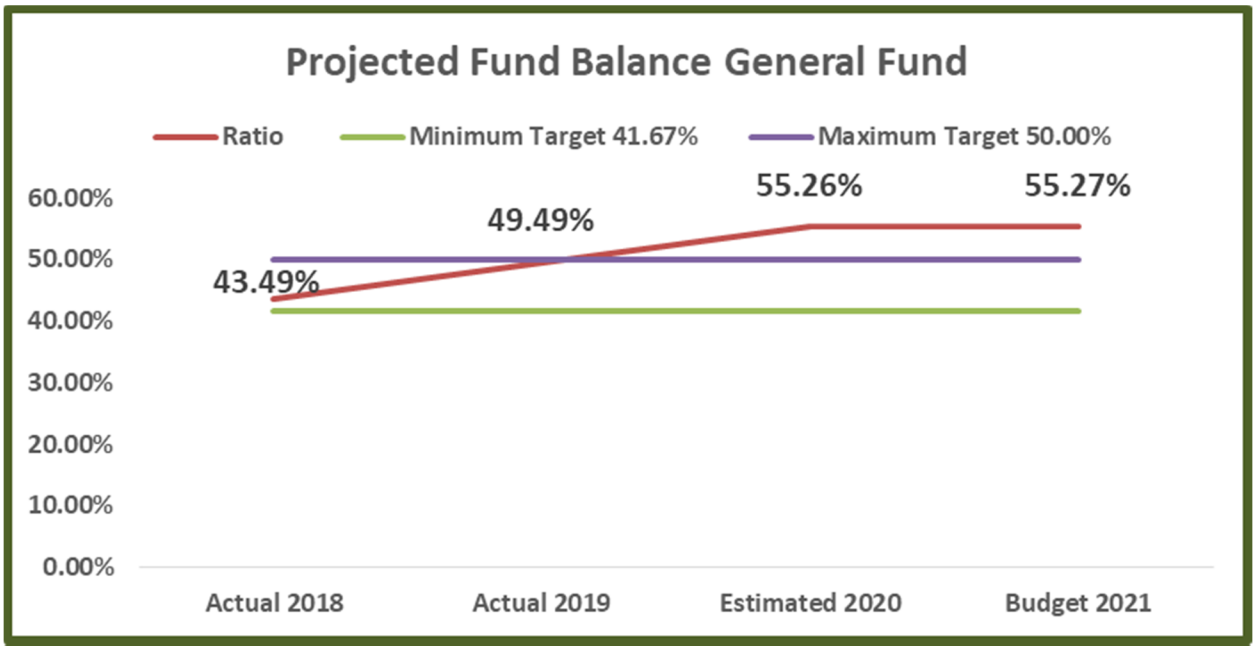


Fund Balance in the General Fund:

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 2021 fund balance is projected at equal or greater than 41.67%, or five months, of the 2021 budgeted operating expenditures.

Fund Balance	Actual 2018	Actual 2019	Estimated 2020	Budget 2021
Ratio	43.49%	49.49%	55.26%	55.27%
Minimum Target 41.67%	**41.67%**	**41.67%**	**41.67%**	**41.67%**
Maximum Target 50.00%	**50.00%**	**50.00%**	**50.00%**	**50.00%**

Fund Balance – The General Fund is projected to end budget year 2021 with $12,532,637 in reserves. The primary reason for the increase in reserves in 2020 is due to budget savings related to a federal grant for wages and benefits for employees whose duties were substantially redirected to the pandemic response. This is 55.27% of total budgeted General Fund operating expenditures of $22,673,770, which is above the minimum target of 41.67%, as shown in the chart below:



Special Revenue Funds Budget Overview

The budget for the Special Revenue Funds will not change significantly in 2021, with the exception of the prior-year one-time $400,000 budgeted transfer from the Internal Service Funds to the Recreation Fund to close out the Recreation Fund. Special revenue funds now include Charitable Gambling, Police Services, Fire Training Operations, Tree Restoration, Maplewood EDA, and the Communications Fund.

Special Revenue Fund Revenues:

Property tax revenues for 2021 have been reduced $20,000 because the City reduced the EDA levy. Franchise taxes were reduced $88,000 due to a reduction in cable franchise fees related to lower cable subscriptions. The $400,000 reduction in budgeted transfers in is a one-time transfer related to a projected transfer from the Employee Benefits Fund to the Recreation Fund to close the fund. The transfer was actually made from the General Fund instead.

Special Revenue Fund Revenues	2020	2021	$ Change	% Change
Property Taxes	$ 120,000	$ 100,000	$ (20,000)	-16.67%
Assessments/Other Taxes	675,000	587,000	(88,000)	-13.04%
Licenses and Permits	-	-	-	0.00%
Charges for Services	10,000	10,000	-	0.00%
Fines and Forfeits	15,000	8,000	(7,000)	-46.67%
Interest Earnings	7,500	7,000	(500)	-6.67%
Miscellaneous	82,000	85,000	3,000	3.66%
Transfers In & Other Sources	400,000	-	(400,000)	-100.00%
TOTAL	**$1,309,500**	**$ 797,000**	**$ (512,500)**	**-39.1%**

Special Revenue Fund Expenditures:

Budgeted Expenditures for were increased by $44,600 overall. The EDA will have the opportunity to spend fund balance if development opportunities are presented, resulting in a budgeted increase of $111,500. Reductions of $61,520 in General Government are primarily related to cost cutting in the Communications Fund and Fire Training Fund.

Special Revenue Fund Expenditures	2020	2021	$ Change	% Change
General Government	$ 680,560	$ 619,040	$ (61,520)	-9.04%
Community Development	38,500	150,000	111,500	289.61%
Parks & Recreation	15,000	15,000	-	0.00%
Public Safety	88,280	82,900	(5,380)	-6.09%
Public Works	-	-	-	N/A
Capital Outlay	-	-	-	N/A
Transfers Out & Other Uses	36,000	36,000	-	0.00%
TOTAL	**$ 858,340**	**$ 902,940**	**$ 44,600**	**5.2%**

Debt Service Funds Budget Overview

The debt service budget provides funding for the payment of principal and interest on the City's bonded indebtedness. Revenue sources are property taxes, special assessments, state aid, investment earnings, and transfers from other funds.

Debt Service Fund Revenues:

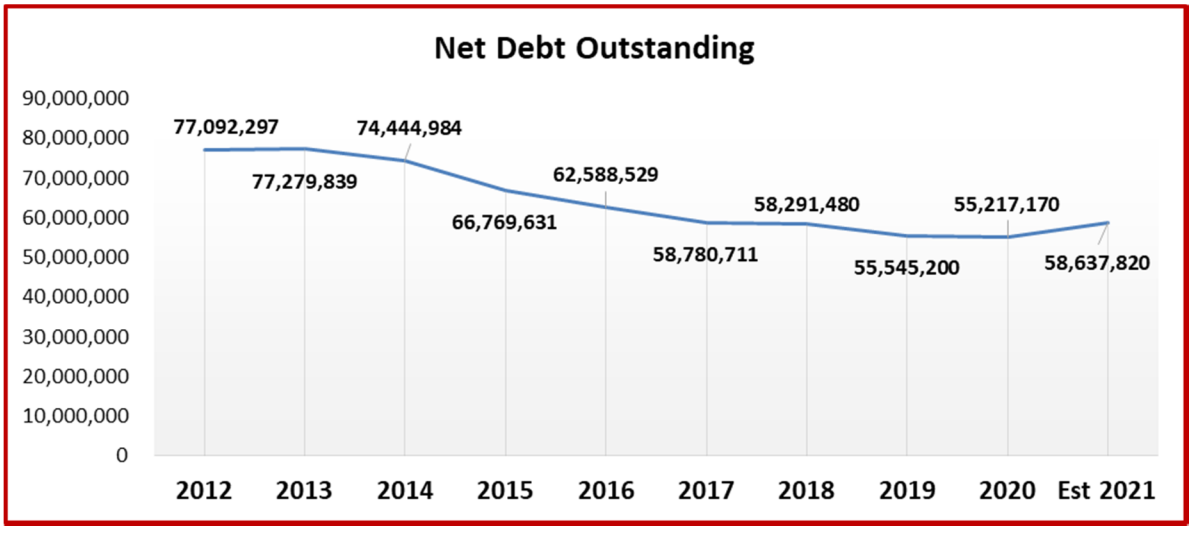
Debt service fund revenues will increase 10.38%, primarily because of the amount of new debt to be issued for the fire hall. The property tax levy for the debt service funds is 4.86%, or $227,590, less than the prior year due to the additional road project in 2020.

Debt Service Fund Revenues	2020	2021	$ Change	% Change
Property Taxes	$ 4,682,300	$ 4,909,890	$ 227,590	4.86%
Special Assessments	1,564,090	1,510,400	(53,690)	-3.43%
Intergovernmental	904,450	914,590	10,140	1.12%
Interest	58,090	55,230	(2,860)	-4.92%
Transfers In	975,979	1,095,681	119,702	12.26%
Issuance of Debt	8,562,000	10,000,000	1,438,000	16.80%
TOTAL	**$ 16,746,909**	**$ 18,485,791**	**$ 1,738,882**	**10.38%**

Debt Service Fund Expenditures:

Expenditures for 2021 are 9.9% more than the prior year, due to additional debt service payments related to the extra road project in 2020 and the amount of debt being transferred out to the North Fire Station Project Fund.

Debt Service Fund Expenditures	2020	2021	$ Change	% Change
Principal Retirement	$ 6,651,946	$ 6,761,219	$ 109,273	1.64%
Interest	1,653,397	1,660,482	7,085	0.43%
Paying Agent Fees	8,450	8,950	500	5.92%
Transfers Out	8,562,000	10,115,812	1,553,812	18.15%
TOTAL	**$ 16,875,793**	**$ 18,546,463**	**$ 1,670,670**	**9.90%**



Capital Project Funds Budget Overview

The capital expenditure budget covers the acquisition and construction of major facilities and infrastructure. 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. 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 2021 budget document includes the 2021-2025 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.

Capital Project Fund Revenues:

The increase in transfers in is due to the transfer of debt proceeds to the North Fire Station Fire Project Fund. The increase in Miscellaneous Revenue is due to the projected sale of a surplus fire station property.

Capital Project Fund Revenues	2020	2021	$ Change	% Change
Property Taxes	$ 934,000	$ 883,080	$ (50,920)	-5.45%
Tax Increments	1,796,000	1,917,000	121,000	6.74%
Other Taxes	1,080,000	1,200,000	120,000	11.11%
Special Assessments	-	82,000	82,000	0.00%
Licenses and Permits	12,000	12,000	-	0.00%
Intergovernmental	3,688,013	3,167,278	(520,735)	-14.12%
Charges for Service	642,000	506,800	(135,200)	-21.06%
Interest	158,600	127,800	(30,800)	-19.42%
Miscellaneous Revenue	2,000	1,602,500	1,600,500	80025.00%
Transfers In	12,846,440	14,206,000	1,359,560	10.58%
TOTAL	**$ 21,159,053**	**$ 23,704,458**	**$ 2,545,405**	**12.03%**

Capital Project Fund Expenditures:

The Capital Project Fund budget includes $23,838,200 in capital outlay spending, an increase of 10.52%, or $2,268,332 more the prior year. This is due to the planned construction of the North Fire Station.

Capital Project Fund Expenditures	2020	2021	$ Change	% Change
Current Expenditures	$ 508,220	$ 558,160	$ 49,940	9.83%
Debt Service Expenditures	1,192,000	1,391,000	199,000	16.69%
Capital Expenditures	16,961,500	16,937,000	(24,500)	-0.14%
Transfers Out	2,908,148	4,952,040	2,043,892	70.28%
TOTAL	**$ 21,569,868**	**$ 23,838,200**	**$ 2,268,332**	**10.52%**

Enterprise Funds Budget Overview

Enterprise funds consist primarily of utility services, including sewer, environmental utility, street light, and recycling services. The City also has an ambulance enterprise fund.

Enterprise Fund Revenues:

Total budgeted revenues for 2021 are down $1,492,800 from the prior year, primarily due to less capital contributions from Capital Project Funds for the utility component of street projects.

Enterprise Fund Revenues	2020	2021	$ Change	% Change
Operating Revenues:				
User Charges	$ 12,487,500	$ 12,900,525	$ 413,025	3.31%
Franchise Taxes	505,000	450,000	(55,000)	-10.89%
Miscellaneous Revenue	15,500	15,500	-	0.00%
Total Operating Revenues	**13,008,000**	**13,366,025**	**358,025**	**2.75%**
Nonoperating Revenues:				
Intergovernmental Grants	236,000	438,500	202,500	85.81%
Interest	111,000	135,000	24,000	21.62%
Capital Contributions	2,415,725	338,400	(2,077,325)	-85.99%
Total Nonoperating Revenues	**2,762,725**	**911,900**	**(1,850,825)**	**-66.99%**
TOTAL	**$ 15,770,725**	**$ 14,277,925**	**$(1,492,800)**	**-9.47%**

Enterprise Fund Expenses:

Total budgeted expenses are $2,006,861 less than the prior year, primarily due to less transfers to the Capital Projects Funds for street projects. The City is not doing any full reconstruction projects, involving utility components, in 2021.

Enterprise Fund Expenses	2020	2021	$ Change	% Change
Operating Expenses:				
Ambulance	$ 3,298,937	$ 3,278,198	$ (20,739)	-0.63%
Environmental Utility	1,836,610	1,780,180	(56,430)	-3.07%
Recycling	1,055,210	1,126,190	70,980	6.73%
Sewer	5,025,110	5,093,080	67,970	1.35%
Street Lights	235,000	234,800	(200)	-0.09%
Total Operating Expenses	**11,450,867**	**11,512,448**	**61,581**	**0.54%**
Nonoperating Expenses:				
Transfers Out	3,556,271	1,487,829	(2,068,442)	-58.16%
Total Nonoperating Expenses	**3,556,271**	**1,487,829**	**(2,068,442)**	**-58.16%**
TOTAL	**$ 15,007,138**	**$ 13,000,277**	**$(2,006,861)**	**-13.37%**

Enterprise Fund User Rates

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

Utility Rates:

Sewer Rates to Increase 2.2% - The increase in sewer rates is necessary to finance ongoing operations for the Sanitary Sewer Fund. The largest expenditure in the Sewer Fund is the Metropolitan Council sewage treatment charges, which will increase by 2.0% in 2021. Sewage treatment charges will be approximately $3,641,526 which is over 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 $5.5M in capital improvements to the sewer system over the next ten years.

Environmental Utility Rates to Increase 0.0% - The environmental utility rate will remain unchanged for 2021. Periodic rate increases are necessary to offset the demands on city resources for storm water treatment and increasing operating costs. The capital needs are significant; over $13.0M in improvements are planned over the next ten years.

Recycling Fees to Increase 25.0% - The budget includes a 25.0% increase in the recycling charge to offset a significant increase in the City's contract with the hauler. The recycling charge was raised in 2018 for the first time in many years and currently does not produce sufficient revenue to finance expenditures and maintain adequate reserves.

Water Surcharges to Increase 0.0% - 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 2021 Budget includes no increase in the water surcharge for the North St. Paul Water Service District or the St. Paul Water Service District.

The table below summarizes the proposed utility rate changes for a typical household:

UTILTY RATES IMPACT ON AVERAGE HOME				
	Quarterly Charge		Increase (Decrease)	
	2020	**2021**	**Amount**	**Percent**
Sanitary Sewer*	$ 71.50	$ 73.04	$ 1.54	2.2%
Environmental Charge	27.25	27.25	-	0.0%
Recycling Charge	13.25	16.56	3.31	25.0%
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	**$ 115.50**	**$ 120.35**	**$ 4.85**	**4.2%**
TOTAL - North St. Paul	**$ 115.60**	**$ 120.45**	**$ 4.85**	**4.2%**
*Rate per 1,000 gals	$ 3.25	$ 3.32	$ 0.07	2.2%

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SECTION II

FINANCIAL STRUCTURE, POLICIES & PROCESSES

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CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

December, 2020

CITY COUNCIL

MARYLEE ABRAMS, MAYOR
Term Expires 1-01-2021

KATHLEEN JUENEMANN, COUNCILMEMBER
Term Expires 1-01-2023

SYLVIA NEBLETT, COUNCILMEMBER
Term Expires 1-01-2021

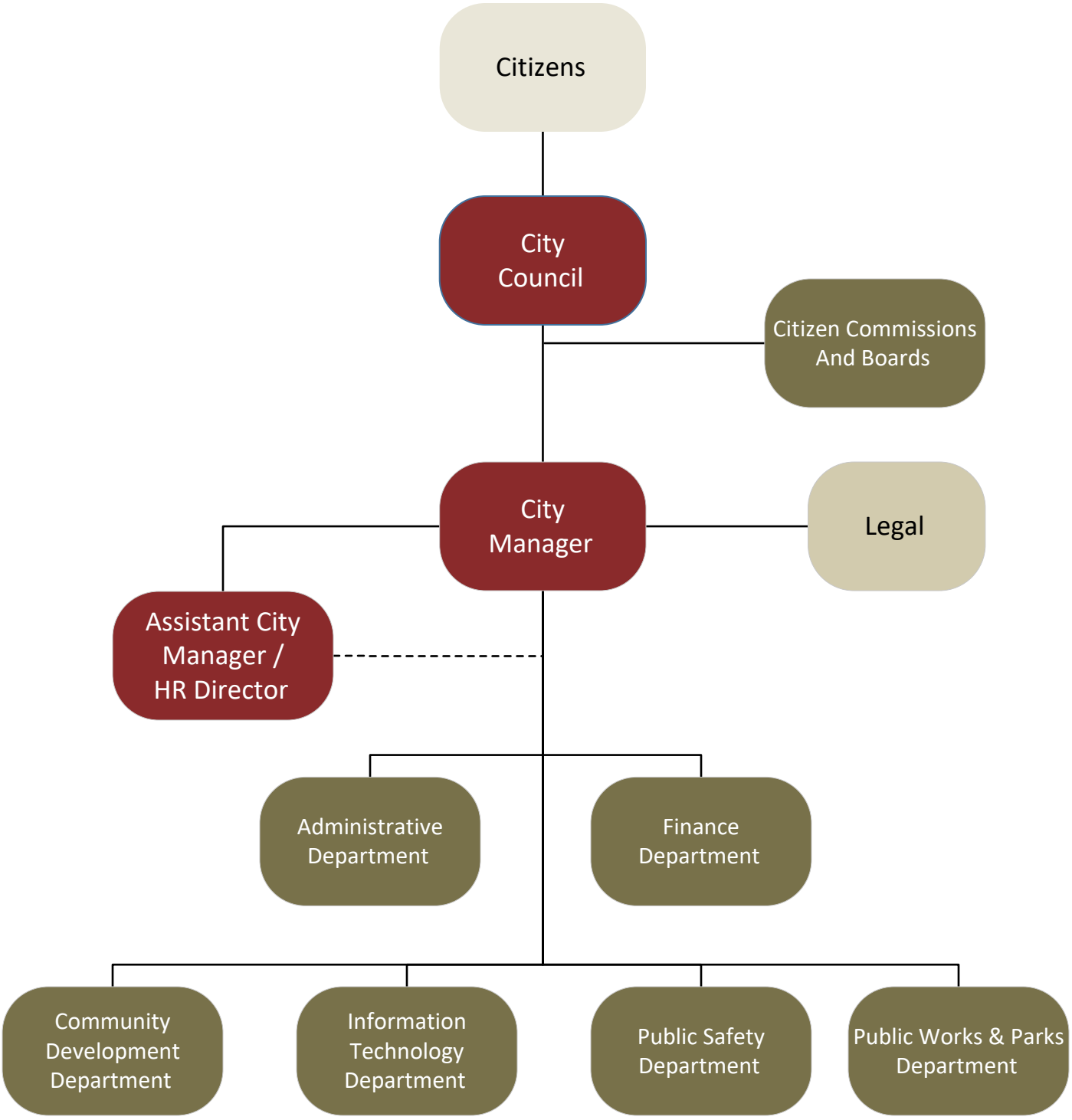
BRYAN SMITH, COUNCILMEMBER
Term Expires 1-01-2021

BILL KNUTSON, COUNCILMEMBER
Term Expires 1-01-2021

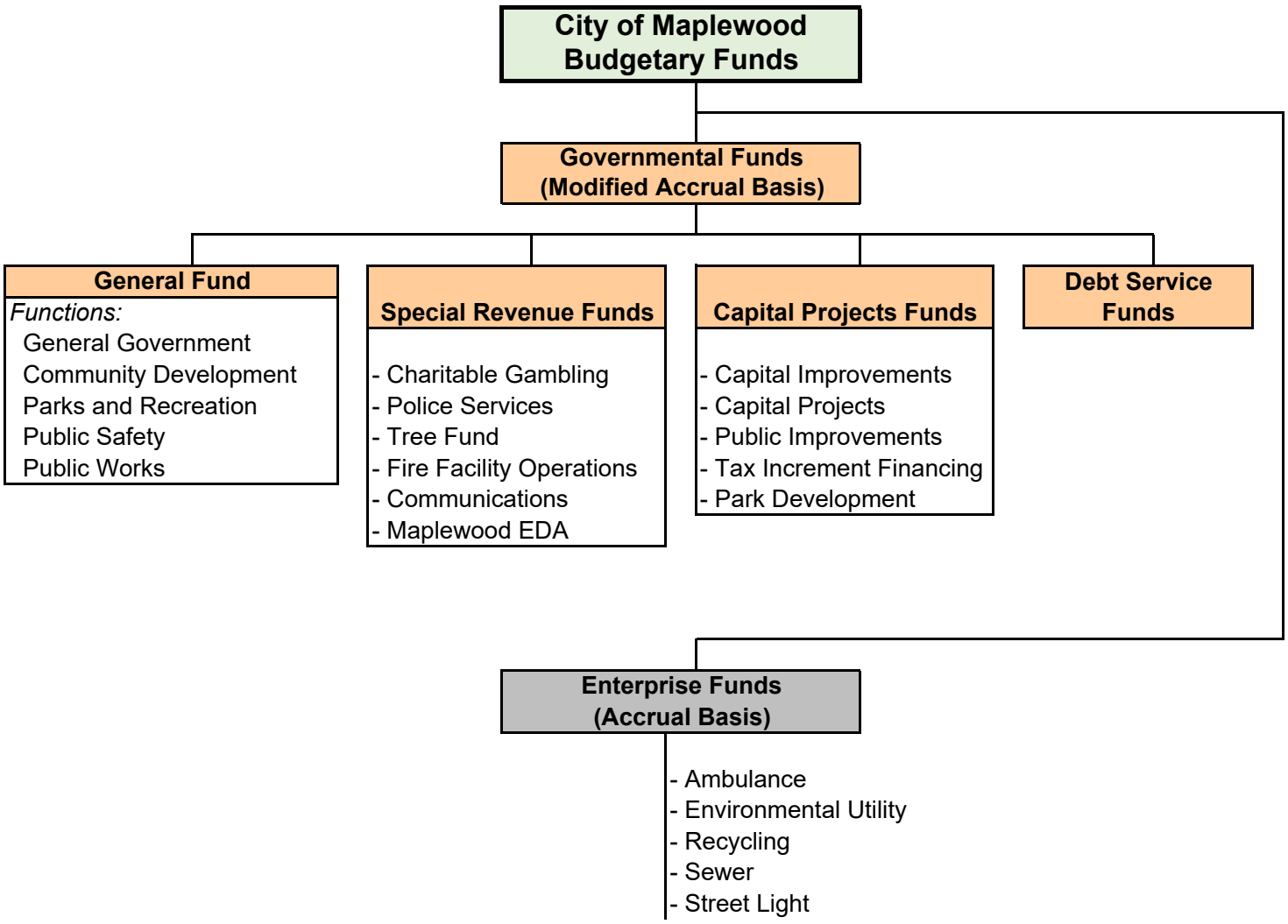
CITY MANAGERIAL STAFF

Employee	Position	Date Appointed
Melinda Coleman	City Manager	February 6, 2015
Ron Batty	City Attorney	August 1, 2016
Mike Sable	Assistant City Manager/Human Resources Director	September 18, 2019
Jeff Thompson	Community Development Director	May 6, 2019
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	Director of Public Safety	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 in 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
Legislative	Department	Mayor and Council	Legal
Public Safety	Department	Director of Public Safety	Legal
Public Works & Parks	Department	Public Works Director	Legal
Special Revenue Funds			
Charitable Gambling	Minor	Mayor and Council	Management
Police Services	Minor	Director of Public Safety	Management
Tree Fund	Minor	Public Works Director	Management
Fire Facility Operations	Minor	Director of Public Safety	Management
Communications	Minor	City Manager	Management
Maplewood EDA	Minor	Community Development Director	Management
Debt Service Funds	Major	Finance Director	Management
Capital Project Funds			
Building Replacement	Minor	Public Works Director	Management
Community Center	Minor	Public Works Director	Management
Park Improvement	Minor	Public Works Director	Management
Trash Cart	Minor	Public Works Director	Management
Capital Improvement	Minor	Public Works Director	Management
Public Safety 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 1-4	Minor	Community Development Director	Management
TIF 1-5	Minor	Community Development Director	Management
TIF 1-6	Minor	Community Development Director	Management
TIF 1-7	Minor	Community Development Director	Management
TIF 1-8	Minor	Community Development Director	Management
TIF 1-10	Minor	Community Development Director	Management
TIF 1-11	Minor	Community Development Director	Management
TIF 1-12	Minor	Community Development Director	Management
TIF 1-13	Minor	Community Development Director	Management
Legacy Village	Minor	Community Development Director	Management
Fire Station 3M	Minor	Public Safety Director	Management
Fire Training Facility	Minor	Public Safety Director	Management

Capital Project Funds continued			
Street Revitalization	Minor	Public Works Director	Management
Public Improvements	Major	Public Works Director	Management
Enterprise Funds			
Ambulance	Major	Public Safety 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.

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.

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

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

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.

Community Center Fund - accounts for revenues and expenses related to capital improvements of the community center building.

Fire Station 3M Fund – accounts for revenues and expenditures related to maintaining and/or constructing buildings related to the Fire Department.

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

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.

Public Safety Equipment Fund – police and fire equipment funds were combined in 2020 to account for all purchases of public safety equipment with property tax revenues.

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 may be partially or wholly financed by special assessments levied against properties that benefit from the public improvements.

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, state aid, and other revenue sources used to finance street projects.

Tax Increment Economic Development District 1-11 – accounts 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 – accounts for all revenue and expenditures for the tax increment district established in 2013 for the 3M Research and Development Facility.

Tax Increment Housing District 1-4 – accounts 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 – accounts 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 – accounts 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 – accounts 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 – accounts for revenues and expenditures for the tax increment district established in 2003 for the Sibley Cove Apartments.

Tax Increment Housing District 1-10 – accounts for revenues and expenditures for the tax increment district established in 2011 for the Shores Senior Living development.

Tax Increment Redevelopment District 1-13 – accounts for revenues and expenditures for the tax increment district established in 2015, and modified in 2017, for development at the old Maplewood Bowl site.

Tax Increment Redevelopment District 1-14 – accounts for activity in the tax increment district established in 2020, for development at the proposed HyVee site.

Trash Cart 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.

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.

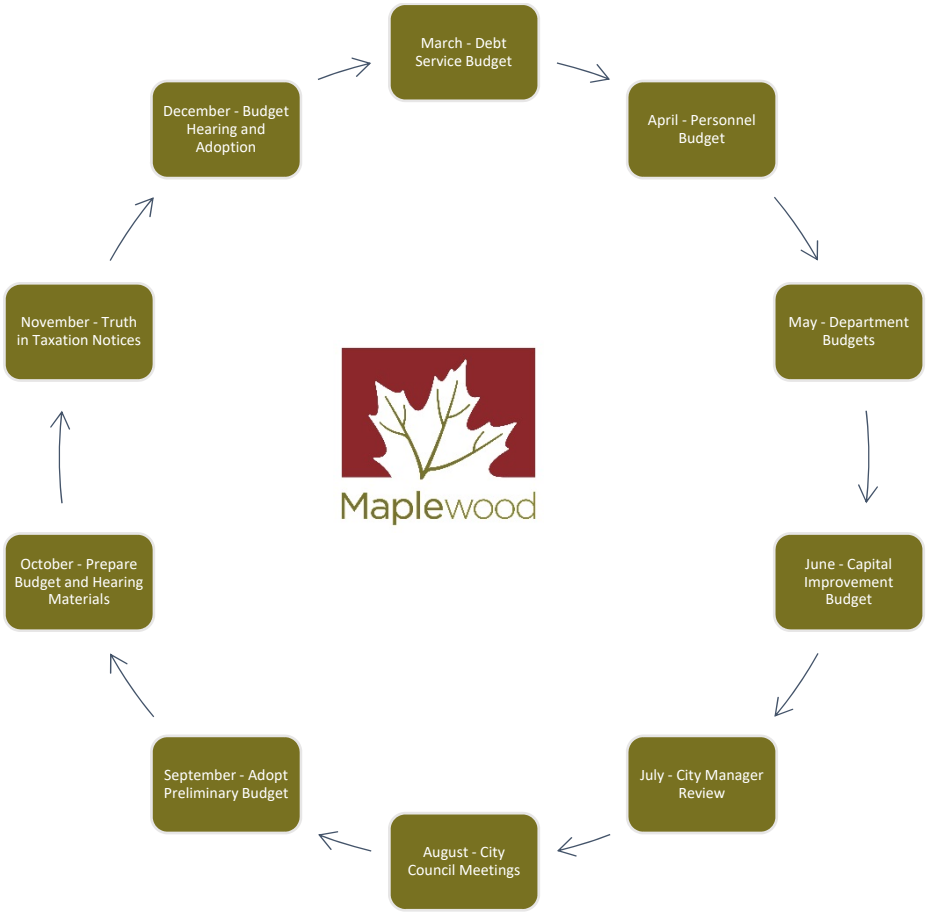
BUDGET ADOPTION

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



City of Maplewood, Minnesota

Financial Management Policies



Adopted by the Maplewood City Council: December 14, 2020

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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. **ACCOUNTS PAYABLE AND EFT PAYMENTS POLICY**
6. **CAPITAL IMPROVEMENT PLAN POLICY**
7. **ECONOMIC DEVELOPMENT AUTHORITY FUND POLICY**
8. **DEBT MANAGEMENT POLICY**
9. **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY**
10. **RISK MANAGEMENT POLICY**
11. **GRANT MANAGEMENT POLICY**
12. **PUBLIC PURPOSE EXPENDITURE POLICY**
13. **CAPITAL ASSETS POLICY**
14. **PROCUREMENT POLICY**
15. **INFORMATION SECURITY 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 diversity 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 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 primarily in U.S. Government and agency issues and repurchase agreements.

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 the current required amount of 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 book yield 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 may 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 41.67%, 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
Fire Training Fund	100% of Fund Balance	Public Safety
Police Services	100% of Fund Balance	Public Safety
Tree Preservation	100% of Fund Balance	Public Works
Communications	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. ACCOUNTS PAYABLE AND EFT PAYMENTS POLICY

A. Purpose

The purpose of this policy is to ensure that payments are initiated, executed, and handled in a secure manner and to ensure that adequate banking controls are maintained.

B. Scope

This policy shall govern the use of EFT (Electronic Funds Transfers) and establish financial controls and management procedures for all payments. Payments are made by check or EFT. Examples of EFT payments include Automated Clearing House (ACH) transfers and wire payments.

C. Procedures

EFT:

i. The use of EFT for payments shall be preferred when a credit card is not used.

ii. Payroll and payroll taxes will be paid and submitted by EFT;

iii. The procedures to initiate, approve, record and report an EFT payment are subject to the same financial policies, procedures, and controls that govern disbursements made by any other means.

iv. Vendors requesting EFT payments will provide banking information on a form provided by the City. Accounts Payable staff will confirm the banking instructions with the vendor to prevent fraud and strengthen the integrity of the data. Vendors must complete and return a Form W-9 “Request for Taxpayer Identification Number and Certification” to the Finance Department.

v. All EFT payments will be initiated by secure computer-based systems. Phone transfers will only be used if approved in advance by the Finance Director or another authorized representative other than the initiator.

vi. The mechanism by which EFT payment requests are communicated to the disbursing bank will have adequate controls to prevent unauthorized access. These controls should include password protected user accounts, Personal Identification Numbers (PIN’s) and a designated administrator.

vii. The Finance Director will designate a primary administrator to manage and control access to the systems used to process EFT transactions. The administrator shall ensure that adequate separation of duties exists in accordance with accepted internal control standards. In addition, the administrator shall ensure approval and maintenance of user system ID’s and user permissions, including authorized representatives and their associated transfer limits.

viii. For recurring EFT payments, the administrator will coordinate the establishment of a template with receiving and disbursing bank information that may not be altered without the approval of two authorized signatures.

ix. Bank activity will be monitored daily for unusual or unexpected transactions.

x. Reconciliation of bank activity to the general ledger will be performed in a timely manner with all exceptions resolved.

Check Disbursements:

i. All new vendors must be authorized by the Assistant Finance Director or Finance Director. Qualified vendors must complete and return a Form W-9 “Request for Taxpayer Identification Number and Certification” to the Finance Department.

ii. Payments are to be made on original invoices received from vendors. Payments are not to be made based on statements from vendors.

iii. The Accounts Payable staff will verify the information contained on the invoice, including the vendor name, address, purchase order, and amount.

iv. Qualified claims will be paid within 30 days of receipt.

v. Invoices will be submitted and paid according to the timeline established by the Finance Department.

vi. Checks will not be issued to “Cash”.

vii. All claims must be verified by the person who placed the order and approved through the City’s established approval process.

viii. The Finance Department will separate roles and responsibilities of employees performing accounts payable duties to ensure appropriate segregation of duties, in an attempt to reduce the risk of fraud and error.

ix. Positive pay will be utilized for all payments made by check.

x. Reconciliation of bank activity to the general ledger will be performed in a timely manner with all exceptions resolved.

- All paid claims will be reported to the City Council in accordance with established City policies.

6. 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.

7. 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.

8. 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 not to exceed $1,450 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 form 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.

9. 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.

10. 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.

11. 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.

12. 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.

13. 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 in 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.

14. PROCUREMENT POLICY

Introduction:

The purchasing procedures are required 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 Cooperative Purchasing Alliance (NCPA)
TCPN Cooperative Purchasing Group
The Interlocal Purchasing System (TIPS)
Savvik Buying Group (North Central EMS Cooperation)
Sourcewell (formerly NJPA)
University of Minnesota Purchasing Services

ETHICS

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

City personnel shall not solicit or accept a significant gift from a supplier or prospective supplier. A significant gift is defined as an item, service, favor, monies, credits, or discounts not available to others which could influence purchasing decisions, and also may include the payment of travel costs for City personnel to visit a vendor's location (airfare, hotel, etc.) City personnel may accept trivial items as a matter of courtesy, but may not solicit them. Acceptance of social invitations to occasional business meals, entertainment, and hospitality will be subject to prudent 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 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,
   - public improvement project 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.

TECHNOLOGY PURCHASES

All technology purchases, including hardware and software purchases and agreements, must be reviewed and approved by the IT Director before purchasing. The IT Department will coordinate and facilitate all technology purchases and agreements for individual departments and the enterprise as a whole. New software and technology, providing enhanced capabilities not previously deployed by the City, must also be approved by the City Manager. These procedures are designed to ensure maximum efficiency of the City's technology resources at an enterprise level.

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 Department/Program 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.

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.

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.

15. INFORMATION SECURITY POLICY

Introduction

This Policy document encompasses all aspects of security surrounding confidential City information and must be distributed to all City employees. All City employees must read this document in its entirety and sign the form confirming they have read and fully understand this policy. This document will be reviewed and updated on an annual basis or when relevant to include newly developed security standards into the policy and re-distributed to all employees and contractors where applicable.

A. Information Security Policy

The City handles sensitive cardholder information daily. Sensitive Information must have adequate safeguards in place to protect the cardholder data, cardholder privacy, and to ensure compliance with various regulations, along with guarding the future of the organization.

The City commits to respecting the privacy of all its customers and to protecting any customer data from outside parties. To this end management are committed to maintaining a secure environment in which to process cardholder information so that we can meet these promises.

Employees handling sensitive cardholder data should ensure:

- Handle City and cardholder information in a manner that fits with their sensitivity and classification;
- Limit personal use of City information and telecommunication systems and ensure it doesn't interfere with your job performance;
- The City reserves the right to monitor, access, review, audit, copy, store, or delete any electronic communications, equipment, systems and network traffic for any purpose;
- Do not use e-mail, internet and other City resources to engage in any action that is offensive, threatening, discriminatory, defamatory, slanderous, pornographic, obscene, harassing or illegal;
- Do not disclose personnel information unless authorized;
- Protect sensitive cardholder information;
- Keep passwords and accounts secure;
- Request approval from management prior to establishing any new software or hardware, third party connections, etc.;
- Do not install unauthorized software or hardware, including modems and wireless access unless you have explicit management approval;

- Always leave desks clear of sensitive cardholder data and lock computer screens when unattended;
- Information security incidents must be reported, without delay, to the individual responsible for incident response.

We each have a responsibility for ensuring our department's systems and data are protected from unauthorized access and improper use. If you are unclear about any of the policies detailed herein you should seek advice and guidance from your supervisor.

B. Network Security

A high-level network diagram of the network is maintained and reviewed on a yearly basis. The network diagram provides a high level overview of the cardholder data environment (CDE), which at a minimum shows the connections in and out of the CDE. Critical system components within the CDE, such as POS devices, databases, web servers, etc., and any other necessary payment components, as applicable should also be illustrated.

In addition, ASV should be performed and completed by a PCI SSC Approved Scanning Vendor, where applicable. Evidence of these scans should be maintained for a period of 18 months.

C. Acceptable Use Policy

The City's intentions for publishing an Acceptable Use Policy are not to impose restrictions that are contrary to the City's established culture of openness, trust and integrity. The City is committed to protecting the employees, partners and the City from illegal or damaging actions, either knowingly or unknowingly by individuals. The City will maintain an approved list of technologies and devices and personnel with access to such devices as detailed in Appendix B.

- Employees are responsible for exercising good judgment regarding the reasonableness of personal use.
- Employees should take all necessary steps to prevent unauthorized access to confidential data which includes card holder data.
- Keep passwords secure and do not share accounts. Authorized users are responsible for the security of their passwords and accounts.
- All PCs, laptops and workstations should be secured with a password-protected screensaver with the automatic activation feature.
- All POS and PIN entry devices should be appropriately protected and secured so they cannot be tampered or altered.
- The List of Devices in Appendix B will be regularly updated when devices are modified, added or decommissioned. An inventory of devices will be regularly

performed and devices inspected to identify any potential tampering or substitution of devices.

- Users should be trained in the ability to identify any suspicious behavior where any tampering or substitution may be performed. Any suspicious behavior will be reported accordingly.
- Information contained on portable computers is especially vulnerable, special care should be exercised.
- Postings by employees from a City email address to newsgroups should contain a disclaimer stating that the opinions expressed are strictly their own and not necessarily those of the City, unless posting is in the course of business duties.
- Employees must use extreme caution when opening e-mail attachments received from unknown senders, which may contain viruses, e-mail bombs, or Trojan horse code.

D. Protect Stored Data

- All sensitive cardholder data stored and handled by the City and its employees must be securely protected against unauthorized use at all times. Any sensitive card data that is no longer required by the City for business reasons must be discarded in a secure and irrecoverable manner.
- If there is no specific need to see the full PAN (Permanent Account Number), it has to be masked when displayed.
- PAN'S which are not protected as stated above should not be sent to the outside network via end user messaging technologies like chats, ICQ messenger etc.,

It is strictly prohibited to store:

i. The contents of the payment card magnetic stripe (track data) on any media whatsoever.

ii. The CVV/CVC (the 3 or 4 digit number on the signature panel on the reverse of the payment card) on any media whatsoever.

iii. The PIN or the encrypted PIN Block under any circumstance.

E. Information Classification

Data and media containing data must always be labeled to indicate sensitivity level.

- **Confidential data** might include information assets for which there are legal requirements for preventing disclosure or financial penalties for disclosure, or data that would cause severe damage to the City if disclosed or modified. **Confidential data includes cardholder data**.
- **Internal Use data** might include information that the data owner feels should be protected to prevent unauthorized disclosure.

- **Public data** is information that may be freely disseminated.

F. Access to the Sensitive Cardholder Data

All Access to sensitive cardholder should be controlled and authorized. Any job functions that require access to cardholder data should be clearly defined.

- Any display of the card holder should be restricted at a minimum to the first 6 and the last 4 digits of the cardholder data.
- Access to sensitive cardholder information such as PAN's, personal information and business data is restricted to employees that have a legitimate need to view such information.
- No other employees should have access to this confidential data unless they have a genuine business need.
- If cardholder data is shared with a Service Provider (3rd party) then a list of such Service Providers will be maintained as detailed in Appendix C.
- The City will ensure a written agreement that includes an acknowledgement is in place that the Service Provider will be responsible for the for the cardholder data that the Service Provider possess.
- The City will ensure that a there is an established process, including proper due diligence is in place, before engaging with a Service provider.
- The City will have a process in place to monitor the PCI DSS compliance status of the Service provider.

G. Physical Security

Access to sensitive information in both hard and soft media format must be physically restricted to prevent unauthorized individuals from obtaining sensitive data.

- Media is defined as any printed or handwritten paper, received faxes, floppy disks, back-up tapes, computer hard drive, etc.
- Media containing sensitive cardholder information must be handled and distributed in a secure manner by trusted individuals.
- Visitors must always be escorted by a trusted employee when in areas that hold sensitive cardholder information.
- Procedures must be in place to help all personnel easily distinguish between employees and visitors, especially in areas where cardholder data is accessible. "Employee" refers to full-time and part-time employees, temporary employees and personnel, and consultants who are "resident" on City sites. A "visitor" is defined as a vendor, guest of an employee, service personnel, or anyone who needs to physically enter the premises for a short duration, usually not more than one day.
- A list of devices that accept payment card data should be maintained.
- The list should include make, model and location of the device.

- The list should have the serial number or a unique identifier of the device
- The list should be updated when devices are added, removed or relocated
- POS devices surfaces are periodically inspected to detect tampering or substitution.
- Personnel using the devices should be trained and aware of handling the POS devices
- Personnel using the devices should verify the identity of any third party personnel claiming to repair or run maintenance tasks on the devices, install new devices or replace devices.
- Personnel using the devices should be trained to report suspicious behaviour and indications of tampering of the devices to the appropriate personnel. The City sites. A “visitor” is defined as a vendor, guest of an employee, service personnel, or anyone who needs to enter the premises for a short duration, usually not more than one day.
- Strict control is maintained over the external or internal distribution of any media containing card holder data and has to be approved by management
- Strict control is maintained over the storage and accessibility of media
- All computer that store sensitive cardholder data must have a password protected screensaver enabled to prevent unauthorized use.

H. Protect Data in Transit

All sensitive cardholder data must be protected securely if it is to be transported physically or electronically.

- Card holder data (PAN, track data, etc.) must never be sent over the internet via email, instant chat or any other end user technologies.
- If there is a business justification to send cardholder data via email or by any other mode then it should be done after authorization and by using a strong encryption mechanism (i.e. – AES encryption, PGP encryption, IPSEC, etc.).
- The transportation of media containing sensitive cardholder data to another location must be authorized by the Information Technology Director, logged and inventoried before leaving the premises. Only secure courier services may be used for the transportation of such media. The status of the shipment should be monitored until it has been delivered to its new location.

I. Disposal of Stored Data

- All data must be securely disposed of when no longer required by the City, regardless of the media or application type on which it is stored.
- An automatic process must exist to permanently delete on-line data, when no longer required.
- All hard copies of cardholder data must be manually destroyed when no longer required for valid and justified business reasons. A quarterly process must be in

place to confirm that all non-electronic cardholder data has been appropriately disposed of in a timely manner.

- The City will have procedures for the destruction of hardcopy (paper) materials. These will require that all hardcopy materials are crosscut shredded, incinerated or pulped so they cannot be reconstructed.
- The City will have documented procedures for the destruction of electronic media. These will require:
    - All cardholder data on electronic media must be rendered unrecoverable when deleted e.g. through degaussing or electronically wiped using military grade secure deletion processes or the physical destruction of the media;
    - If secure wipe programs are used, the process must define the industry accepted standards followed for secure deletion.
- All cardholder information awaiting destruction must be held in lockable storage containers clearly marked “To Be Shredded” - access to these containers must be restricted.

J. Security Awareness and Procedures

The policies and procedures outlined below must be incorporated into City practice to maintain a high level of security awareness. The protection of sensitive data demands regular training of all employees and contractors.

- Review handling procedures for sensitive information and hold periodic security awareness meetings to incorporate these procedures into day to day City practice.
- Distribute this security policy document to all City employees to read. It is required that all employees confirm that they understand the content of this security policy document by signing an acknowledgement form (see Appendix A).
- All employees that handle sensitive information will undergo background checks (such as criminal and credit record checks, within the limits of the local law) before they commence their employment with the City.
- All third parties with access to credit card account numbers are contractually obligated to comply with card association security standards (PCI/DSS).
- City security policies must be reviewed annually and updated as needed.

J. Credit Card (PCI) Security Incident Response Plan

- The City PCI Security Incident Response Team (PCI Response Team) is comprised of the Information Security Technology and Merchant Services. The City PCI security incident response plan is as follows:

1. Each department must report an incident to the Information Security Officer (preferably) or to another member of the PCI Response Team.
2. That member of the team receiving the report will advise the PCI Response Team of the incident.
3. The PCI Response Team will investigate the incident and assist the potentially compromised department in limiting the exposure of cardholder data and in mitigating the risks associated with the incident.
4. The PCI Response Team will resolve the problem to the satisfaction of all parties involved, including reporting the incident and findings to the appropriate parties (credit card associations, credit card processors, etc.) as necessary.
5. The PCI Response Team will determine if policies and processes need to be updated to avoid a similar incident in the future, and whether additional safeguards are required in the environment where the incident occurred, or for the institution.

The City PCI Security Incident Response Team:

Information Technology
Director
Communications Director
Finance Director
City Attorney
Assistant Finance Director
City Manager

Information Security PCI Incident Response Procedures:

- A department that reasonably believes it may have an account breach, or a breach of cardholder information or of systems related to the PCI environment in general, must inform the City PCI Incident Response Team. After being notified of a compromise, the PCI Response Team, along with other designated staff, will implement the PCI Incident Response Plan to assist and augment department response plans.

Incident Response Notification

Escalation Members:

Escalation – First Level:
Information Technology
Director Finance Director
Assistant Finance Director
Legal Counsel
Risk Manager
City Manager

Escalation – Second Level:
The Mayor
City Council
Internal Audit
External Auditors

External Contacts:
Merchant
Provider Card
Internet Service Provider
Internet Service Provider of Intruder
Communication Carriers (local and long distance)
Insurance Carrier
External Response Team as applicable (CERT Coordination)
Law Enforcement Agencies

In response to a systems compromise, the PCI Response Team and designees will:

i. Ensure compromised system/s is isolated on/from the network.
ii. Gather, review and analyze the logs and related information from various central and local safeguards and security controls
iii. Conduct appropriate forensic analysis of compromised system.
iv. Contact internal and external departments and entities as appropriate.
v. Make forensic and log analysis available to appropriate law enforcement or card industry security personnel, as required.
vi. Assist law enforcement and card industry security personnel in investigative processes, including in prosecutions.

The credit card companies have individually specific requirements that the Response Team must address in reporting suspected or confirmed breaches of cardholder data. See below for these requirements.

Incident Response notifications to various card schemes:

i. In the event of a suspected security breach, alert the information security officer or your line manager immediately.

ii. The security officer will carry out an initial investigation of the suspected security breach.

iii. Upon confirmation that a security breach has occurred, the security officer will alert management and begin informing all relevant parties that may be affected by the compromise.

VISA Steps

If the data security compromise involves credit card account numbers, implement the following procedure:

- Shut down any systems or processes involved in the breach to limit the extent, and prevent further exposure.
- Alert all affected parties and authorities such as the Merchant Bank (your Bank), Visa Fraud Control, and the law enforcement.
- Provide details of all compromised or potentially compromised card numbers to Visa Fraud Control within 24 hrs.
- For more Information visit: http://usa.visa.com/business/accepting_visa/ops_risk_management/cisp_if_compromised.html

Visa Incident Report Template

This report must be provided to VISA within 14 days after initial report of incident to VISA. The following report content and standards must be followed when completing the incident report. Incident report must be securely distributed to VISA and Merchant Bank. Visa will classify the report as “VISA Secret”*.

I. Executive Summary
   a. Include overview of the incident
   b. Include RISK Level(High, Medium, Low)
   c. Determine if compromise has been contained
II. Background
III. Initial Analysis
IV. Investigative Procedures
   a. Include forensic tools used during investigation
V. Findings
   a. Number of accounts at risk, identify those stores and compromised
   b. Type of account information at risk
   c. Identify ALL systems analyzed. Include the following:
      - Domain Name System (DNS) names
      - Internet Protocol (IP) addresses
      - Operating System (OS) version
      - Function of system(s)
   d. Identify ALL compromised systems. Include the following:
      - DNS names
      - IP addresses
      - OS version
      - Function of System(s)

e. Timeframe of compromise
f. Any data exported by intruder
g. Establish how and source of compromise
h. Check all potential database locations to ensure that no CVV2, Track 1 or Track 2 data is stored anywhere, whether encrypted or unencrypted (e.g., duplicate or backup tables or databases, databases used in development, stage or testing environments, data on software engineers' machines, etc.)
i. If applicable, review VisaNet endpoint security and determine risk

VI. Compromised Entity Action
VII. Recommendations
VIII. Contact(s) at entity and security assessor performing investigation

*This classification applies to the most sensitive business information, which is intended for use within VISA. Its unauthorized disclosure could seriously and adversely impact VISA, its employees, member banks, business partners, and/or the Brand.

MasterCard Steps:

I. Within 24 hours of an account compromise event, notify the MasterCard Compromised Account Team via phone at 1-636-722-4100.
II. Provide a detailed written statement of fact about the account compromise (including the contributing circumstances) via secured e-mail to compromised_account_team@mastercard.com.
III. Provide the MasterCard Merchant Fraud Control Department with a complete list of all known compromised account numbers.
IV. Within 72 hours of knowledge of a suspected account compromise, engage the services of a data security firm acceptable to MasterCard to assess the vulnerability of the compromised data and related systems (such as a detailed forensics evaluation).
V. Provide weekly written status reports to MasterCard, addressing open questions and issues until the audit is complete to the satisfaction of MasterCard.
VI. Promptly furnish updated lists of potential or known compromised account numbers, additional documentation, and other information that MasterCard may request.
VII. Provide finding of all audits and investigations to the MasterCard Merchant Fraud Control department within the required time frame and continue to address any outstanding exposure or recommendation until resolved to the satisfaction of MasterCard.

Once MasterCard obtains the details of the account data compromise and the list of compromised account numbers, MasterCard will:

i. Identify the issuers of the accounts that were suspected to have been compromised and group all known accounts under the respective parent member IDs.

ii. Distribute the account number data to its respective issuers.

Employees of the City will be expected to report to the security officer for any security related issues. The role of the security officer is to effectively communicate all security policies and procedures to employees within the City and contractors. In addition to this, the security officer will oversee the scheduling of security training sessions, monitor and enforce the security policies outlined in both this document and at the training sessions and finally, oversee the implantation of the incident response plan in the event of a sensitive data compromise.

Discover Card Steps

I. Within 24 hours of an account compromise event, notify Discover Fraud Prevention at (800) 347-3102
II. Prepare a detailed written statement of fact about the account compromise including the contributing circumstances
III. Prepare a list of all known compromised account numbers
IV. Obtain additional specific requirements from Discover Card

American Express Steps

I. Within 24 hours of an account compromise event, notify American Express Merchant Services at (800) 528-5200 in the U.S.
II. Prepare a detailed written statement of fact about the account compromise including the contributing circumstances
III. Prepare a list of all known compromised account numbers Obtain additional specific requirements from American Express.

L. Transfer of Sensitive Information Policy

- All third-party companies providing critical services to the City must provide an agreed Service Level Agreement.
- All third-party companies providing hosting facilities must comply with the City's Physical Security and Access Control Policy.
- All third-party companies which have access to Card Holder information must:

i. Adhere to the PCI DSS security requirements.
ii. Acknowledge their responsibility for securing the Card Holder data.

iii. Acknowledge that the Card Holder data must only be used for assisting the completion of a transaction, supporting a loyalty program, providing a fraud control service or for uses specifically required by law.
iv. Have appropriate provisions for business continuity in the event of a major disruption, disaster or failure.
v. Provide full cooperation and access to conduct a thorough security review after a security intrusion by a Payment Card industry representative, or a Payment Card industry approved third party.

M. User Access Management

- Access to City is controlled through a formal user registration process beginning with a formal notification from HR or from a line manager.
- Each user is identified by a unique user ID so that users can be linked to and made responsible for their actions. The use of group IDs is only permitted where they are suitable for the work carried out.
- There is a standard level of access; other services can be accessed when specifically authorized by HR/line management.
- The job function of the user decides the level of access the employee has to cardholder data
- A request for service must be made in writing (email or hard copy) by the newcomer's line manager or by HR. The request is free format, but must state:

  Name of person making request;
  Job title of the newcomers and workgroup;
  Start date;
  Services required (default services are: MS Outlook, MS Office and Internet access).

- Each user will be given a copy of their new user form to provide a written statement of their access rights, signed by an IT representative after their induction procedure. The user signs the form indicating that they understand the conditions of access.
- Access to all the City systems is provided by IT and can only be started after proper procedures are completed.
- As soon as an individual leaves the City employment, all his/her system logons must be immediately revoked.
- As part of the employee termination process HR (or line managers in the case of contractors) will inform IT operations of all leavers and their date of leaving.

N. Access Control Policy

- Access Control systems are in place to protect the interests of all users of the City computer systems by providing a safe, secure and readily accessible environment in which to work.
- The City will provide all employees and other users with the information they need to carry out their responsibilities in an as effective and efficient manner as possible.
- Generic or group IDs shall not normally be permitted, but may be granted under exceptional circumstances if sufficient other controls on access are in place.
- The allocation of privilege rights (e.g. local administrator, domain administrator, super-user, root access) shall be restricted and controlled, and authorization provided jointly by the system owner and IT Services. Technical teams shall guard against issuing privilege rights to entire teams to prevent loss of confidentiality.
- Access rights will be accorded following the principles of least privilege and need to know.
- Every user should attempt to maintain the security of data at its classified level even if technical security mechanisms fail or are absent.
- Users electing to place information on digital media or storage devices or maintaining a separate database must only do so where such an action is in accord with the data's classification.
- Users are obligated to report instances of non-compliance to the City CISO.
- Access to the City IT resources and services will be given through the provision of a unique Active Directory account and complex password.
- No access to any the City IT resources and services will be provided without prior authentication and authorization of a user's the City Windows Active Directory account.
- Password issuing, strength requirements, changing and control will be managed through formal processes. Password length, complexity and expiration times will be controlled through Windows Active Directory Group Policy Objects.
- Access to Confidential, Restricted and Protected information will be limited to authorized persons whose job responsibilities require it, as determined by the data owner or their designated representative. Requests for access permission to be granted, changed or revoked must be made in writing.
- Users are expected to become familiar with and abide by the City policies, standards and guidelines for appropriate and acceptable usage of the networks and systems.
- Access for remote users shall be subject to authorization by IT Services and be provided in accordance with the Remote Access Policy and the Information

Security Policy. No uncontrolled external access shall be permitted to any network device or networked system.

- Access to data is variously and appropriately controlled according to the data classification levels described in the Information Security Management Policy.
- Access control methods include logon access rights, Windows share and NTFS permissions, user account privileges, server and workstation access rights, firewall permissions, IIS intranet/extranet authentication rights, SQL database rights, isolated networks and other methods as necessary.
- A formal process shall be conducted at regular intervals by system owners and data owners in conjunction with IT Services to review users' access rights. The review shall be logged and IT Services shall sign off the review to give authority for users' continued access rights.

Appendix A – Agreement to Comply Form – Agreement to Comply With Information Security Policies

_____
Employee Name (printed)

_____
Department

I agree to take all reasonable precautions to assure that City internal information, or information that has been entrusted to the City by third parties such as customers, will not be disclosed to unauthorized persons. At the end of my employment or contract with the City, I agree to return all information to which I have had access as a result of my position. I understand that I am not authorized to use sensitive information for my own purposes, nor am I at liberty to provide this information to third parties without the express written consent of the City manager who is the designated information owner.
I have access to a copy of the Information Security Policies, I have read and understand these policies, and I understand how it impacts my job. As a condition of continued employment, I agree to abide by the policies and other requirements found in the City security policy. I understand that non-compliance will be cause for disciplinary action up to and including dismissal, and perhaps criminal and/or civil penalties.
I also agree to promptly report all violations or suspected violations of information security policies to the designated security officer.

_____
Employee Signature

_____
Date

Appendix B – List of Devices

Asset/Device Name	Description	Owner/Approved User	Location

Appendix C - List of Service Providers

Name of Service Provider	Contact Details	Services Provided	PCI DSS Compliant	PCI DSS Validation Date

SECTION III

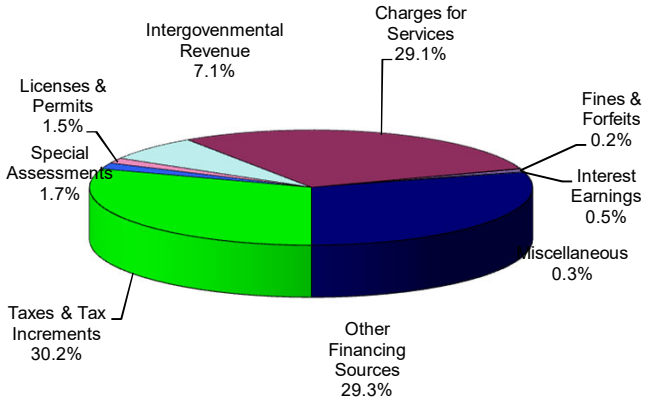
FINANCIAL SUMMARIES

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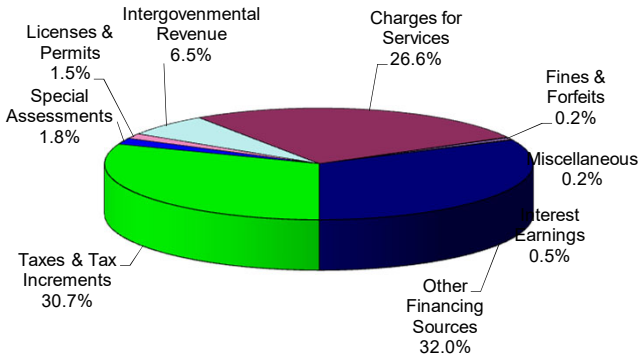


TOTAL 2021 BUDGET COMPARISON WITH PRIOR YEAR - ALL FUNDS

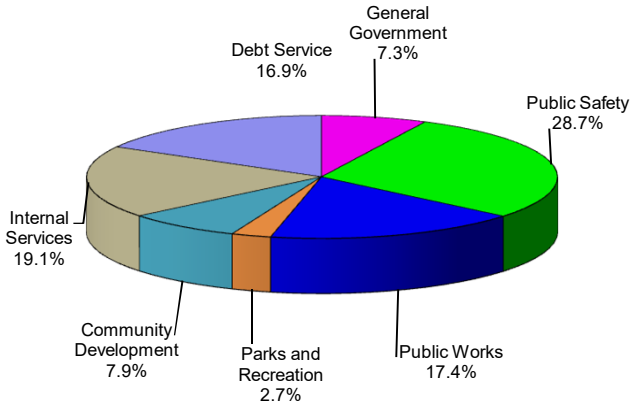
Summary of Financing Sources and Expenditures



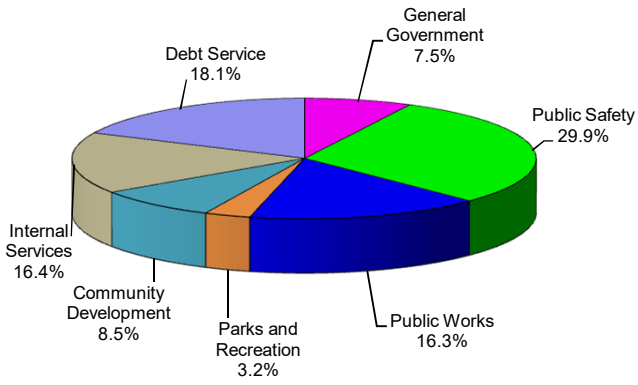
Financing Sources
2020 Budget - $90.2 Million



Financing Sources
2021 Budget - $89.0 Million



Expenditures By Category
2020 Budget - $88.7 Million



Expenditures By Category
2021 Budget - $87.9 Million

2021 Consolidated Budget Summary - All Budgetary Funds

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Taxes and Tax Increment	$ 26,049,623	$ 27,273,300	$ 27,146,300	$ 27,371,300	0.36%
Special Assessments	2,235,687	1,564,090	1,569,090	1,592,400	1.81%
Licenses & Permits	1,456,694	1,340,000	1,417,000	1,328,000	-0.90%
Intergovernmental	6,291,855	6,417,983	9,692,975	5,795,878	-9.69%
Charges for Service	24,588,608	26,279,720	24,621,180	23,641,542	-10.04%
Fines and Forfeits	171,169	181,000	156,500	168,000	-7.18%
Interest	1,247,022	466,750	402,790	422,030	-9.58%
Miscellaneous Revenue	2,021,762	226,220	190,000	180,840	-20.06%
Total Revenues	**64,062,420**	**63,749,063**	**65,195,835**	**60,499,990**	**-5.10%**
Expenditures:					
Current					
General Government	3,778,021	4,103,660	3,975,000	4,073,390	-0.74%
Community Development	3,972,652	4,441,660	5,259,389	4,635,000	4.35%
Public Safety	14,701,622	16,188,662	16,050,000	16,279,198	0.56%
Parks & Recreation	1,242,347	1,536,050	1,284,000	1,738,080	13.15%
Public Works	9,276,962	9,823,060	9,396,273	8,885,650	-9.54%
Internal Services	10,405,681	10,734,330	9,323,360	8,935,467	-16.76%
Total Current Expenditures	**43,377,285**	**46,827,422**	**45,288,022**	**44,546,785**	**-4.87%**
Debt Service					
TIF Developer Payments	3,245,988	1,192,000	1,394,428	1,391,000	16.69%
Principal Retirement	8,530,204	6,651,946	6,651,946	6,761,219	1.64%
Interest and Fiscal Charges	1,862,113	1,666,572	1,661,847	1,669,432	0.17%
Total Debt Service	**13,638,305**	**9,510,518**	**9,708,221**	**9,821,651**	**3.27%**
Capital Outlay					
General Government	90,593	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	1,506,778	1,324,000	230,853	150,000	-88.67%
Public Safety	798,086	1,930,000	397,000	11,225,000	481.61%
Public Works	10,935,561	13,707,500	14,307,500	5,562,000	-59.42%
Total Capital Outlay	**13,331,018**	**16,961,500**	**14,935,353**	**16,937,000**	**-0.14%**
Total Expenditures	**70,346,608**	**73,299,440**	**69,931,596**	**71,305,436**	**-2.72%**
Excess of Revenues Over (Under) Expenditures	**(6,284,188)**	**(9,550,377)**	**(4,735,761)**	**(10,805,446)**	**13.14%**
Other Financing Sources (Uses)					
Transfers In	10,834,091	15,462,419	19,160,958	16,591,681	7.30%
Transfers Out	(10,834,091)	(15,462,419)	(19,160,958)	(16,591,681)	7.30%
Issuance of Debt	5,195,000	8,562,000	6,200,000	10,000,000	16.80%
Issuance of Refunding Debt	-	-	-	-	0.00%
Premium on Debt	204,444	-	623,447	-	0.00%
Issuance of Capital Leases	-	-	-	-	0.00%
Capital Contributions	227,761	2,415,725	2,415,725	338,400	-85.99%
Sale of Capital Assets	185,294	25,000	118,512	1,600,000	0.00%
Total Other Financing Sources (Uses)	**5,812,499**	**11,002,725**	**9,357,684**	**11,938,400**	**8.50%**
Change in Fund Balance/Net Position	**(471,689)**	**1,452,348**	**4,621,923**	**1,132,954**	
Fund Balance/Net Position:					
Beginning of Year	**78,194,987**	**77,723,298**	**77,723,298**	**82,345,221**	
End of Year	$ **77,723,298**	$ **79,175,646**	$ **82,345,221**	$ **83,478,175**	

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 2021 budget include the following:

REVENUES AND OTHER FINANCING SOURCES:

Total revenues and other financing sources for all funds will decrease $1,184,136, or 1.31%, in 2021. A description of the budgeted changes in each revenue category is given below. The most significant changes are described in the intergovernmental revenue and charges for services categories.

Taxes and Tax Increment will increase $98,000, or 0.36%, from the prior year. This is primarily due to an increase in projected tax increment collections in TIF District #1-13.

Special Assessments will increase $28,310, or 1.81%, due to an additional street assessment project in 2020.

Licenses and Permits will decrease $12,000, or 0.90%, due to projected lower collections.

Intergovernmental Revenue will decrease $622,105, or 9.69%, primarily due to a reduction in State aid for specific construction projects.

Charges for Services will decrease $2,638,178, or 10.04%, due primarily to a reduction in internal charges from the Employee Benefits Fund. This is due to a change in the methodology of payroll allocation, relating to how wages and booked to the general ledger, and does not represent a significant planned reduction in wages and benefits.

Fines and Forfeits revenue has been trending down over the past several years and is projected to decrease by $13,000, or 7.18%, in 2021.

Interest Earnings are projected to decrease an estimated $44,720, or 9.58%, due to decreasing rates. Interest earnings will also be impacted by changes in the market value of the investments, which can be difficult to predict.

Miscellaneous Revenue will decrease $45,380, or 20.06%, in 2021. This is primarily due to a projected reduction in the amount of workers' compensation insurance dividends, due to higher loss trends.

Other Financing Sources revenue is projected to increase $2,064,937, or 7.80%, primarily due to an increase in debt being issued in 2021 for the new fire station.

EXPENDITURES AND OTHER FINANCING USES:

Total expenditures and other financing uses for all funds will decrease $864,742, or 0.97%, in 2021. This is primarily due to the elimination of recreation programming. A description of the budgeted changes in each expenditure category is given below.

General Government current expenditures will decrease $30,270, or 0.74%, primarily due to a reduction in the Communications budget to better align with actual expenditures.

Public Safety current expenditures will increase $90,536 or 0.56%, in 2021. This is primarily due to the addition of a new rental housing officer funded by a grant.

Public Works expenditures will decrease $937,410, or 9.54%, mostly due to the reallocation of park maintenance activities to the Parks and Recreation department.

Community Development expenditures will increase $193,340, or 4.35%, primarily due to personnel related increases.

Parks and Recreation expenditures will increase $202,030, or 13.15%, primarily due to the reallocation of parks maintenance activities from Public Works to Parks and Recreation.

Internal Services expenditures are projected to decrease $1,798,863, or 16.76%, due to the allocation of wages directly to the general ledger expenditure accounts, rather than through the Employee Benefits Fund.

Debt Service budgeted expenditures will increase $311,133, or 3.27%, primarily due to an increase of $199,000 in developer payments from tax increment funds. In addition, debt service payments are up $112,133 due to payments related to an extra road project in 2020.

Capital Outlay expenditures will decrease $24,500, or 0.14%, in 2021. This is primarily due to the net effect of an extra street improvement project being done in 2020 and a new fire hall planned for 2021.

Other Financing Uses include transfers out and is scheduled to decrease $1,129,262. This is due primarily to a decrease in utility contributions for street projects, because there was an additional street project in the prior year.

2021 Budget Summary
TOTAL GOVERNMENTAL FUNDS

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 21,869,106	$ 23,217,300	$ 22,837,300	$ 23,217,300	0.00%
Tax Increments	1,798,193	1,796,000	2,034,000	1,917,000	6.74%
Other Taxes	1,925,320	1,755,000	1,825,000	1,787,000	1.82%
Special Assessments	2,235,687	1,564,090	1,569,090	1,592,400	1.81%
Licenses & Permits	1,456,694	1,340,000	1,417,000	1,328,000	-0.90%
Intergovernmental	5,972,768	6,149,573	9,334,565	5,324,968	-13.41%
Charges for Service	2,119,956	2,432,000	2,081,900	1,854,300	-23.75%
Fines and Forfeits	171,169	181,000	156,500	168,000	-7.18%
Interest	871,023	311,750	305,290	240,030	-23.01%
Miscellaneous Revenue	1,966,394	210,720	172,000	140,340	-33.40%
Total Revenues	**40,386,310**	**38,957,433**	**41,732,645**	**37,569,338**	**-3.56%**
Expenditures:					
Current					
General Government	3,778,021	4,103,660	3,975,000	4,073,390	-0.74%
Community Development	1,500,952	1,549,840	2,369,389	1,728,630	11.54%
Public Safety	11,646,708	12,894,450	12,775,000	13,001,000	0.83%
Parks & Recreation	1,242,347	1,536,050	1,284,000	1,738,080	13.15%
Public Works	4,228,135	4,562,950	4,181,600	3,557,770	-22.03%
Total Current Expenditures	**22,396,163**	**24,646,950**	**24,584,989**	**24,098,870**	**-2.22%**
Debt Service					
TIF Developer Payments	3,245,988	1,192,000	1,394,428	1,391,000	16.69%
Principal Retirement	8,530,204	6,651,946	6,651,946	6,761,219	1.64%
Interest and Other Charges	1,857,978	1,661,847	1,661,847	1,669,432	0.46%
Total Debt Service	**13,634,170**	**9,505,793**	**9,708,221**	**9,821,651**	**3.32%**
Capital Outlay					
General Government	90,593	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	1,506,778	1,324,000	230,853	150,000	-88.67%
Public Safety	798,086	1,930,000	397,000	11,225,000	481.61%
Public Works	10,935,561	13,707,500	14,307,500	5,562,000	-59.42%
Total Capital Outlay	**13,331,018**	**16,961,500**	**14,935,353**	**16,937,000**	**-0.14%**
Total Expenditures	**49,361,351**	**51,114,243**	**49,228,563**	**50,857,521**	**-0.50%**
Excess of Revenues Over (Under) Expenditures	**(8,975,041)**	**(12,156,810)**	**(7,495,918)**	**(13,288,183)**	**9.31%**
Other Financing Sources (Uses)					
Transfers In	10,778,125	15,462,419	19,160,958	16,591,681	7.30%
Transfers Out	(7,497,106)	(11,506,148)	(15,128,911)	(15,103,852)	31.27%
Capital Lease Proceeds	-	-	-	-	0.00%
Issuance of Debt	5,195,000	8,562,000	6,200,000	10,000,000	16.80%
Issuance of Refunding Debt	-	-	-	-	0.00%
Premium on Debt	204,444	-	623,447	-	0.00%
Sale of Capital Assets	155,611	-	7,500	1,600,000	0.00%
Total Other Financing Sources (Uses)	**8,836,074**	**12,518,271**	**10,862,994**	**13,087,829**	**4.55%**
Net Change in Fund Balance	**(138,967)**	**361,461**	**3,367,076**	**(200,354)**	
Fund Balances:					
Beginning of Year	**28,500,719**	**28,361,752**	**28,361,752**	**31,728,828**	
End of Year	$ **28,361,752**	$ **28,723,213**	$ **31,728,828**	$ **31,528,474**	

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City of Maplewood
2021 General Fund Budget Summary
General Fund

Date of Adoption: December 14, 2020

General Fund (101)

	Actual 2019	Original Budget 2020	Estimated 2020	Proposed Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 15,980,159	$ 17,481,000	$ 17,100,000	$ 17,324,330	-0.90%
Other Taxes	-	-	-	-	0.00%
Special Assessments	101	-	-	-	0.00%
Licenses & Permits	1,444,503	1,328,000	1,400,000	1,316,000	-0.90%
Intergovernmental	1,456,057	1,557,110	1,500,000	1,243,100	-20.17%
Charges for Service	1,106,725	1,780,000	1,560,000	1,337,500	-24.86%
Fines & Forfeits	163,016	166,000	148,000	160,000	-3.61%
Interest	311,788	87,560	85,000	50,000	-42.90%
Miscellaneous Revenue	61,673	126,720	70,000	52,840	-58.30%
Total Revenues	**20,524,022**	**22,526,390**	**21,863,000**	**21,483,770**	**-4.63%**
Expenditures:					
Current					
Community Development	1,317,755	1,481,840	1,390,000	1,550,630	4.64%
General Government	3,126,801	3,423,100	3,360,000	3,454,350	0.91%
Parks & Recreation	524,297	1,314,050	1,200,000	1,458,000	10.95%
Public Safety	11,542,162	12,724,670	12,550,000	12,836,600	0.88%
Public Works	3,997,573	4,372,730	4,000,000	3,374,190	-22.84%
Total Current Expenditures	**20,508,588**	**23,316,390**	**22,500,000**	**22,673,770**	**-2.76%**
Capital Outlay					
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**20,508,588**	**23,316,390**	**22,500,000**	**22,673,770**	**-2.76%**
Excess of Revenues Over (Under) Expenditures	**15,434**	**(790,000)**	**(637,000)**	**(1,190,000)**	**50.63%**
Other Financing Sources (Uses)					
Transfers In	1,387,670	1,240,000	3,276,622	1,290,000	4.03%
Transfers Out	(60,578)	-	(356,069)	-	0.00%
Sale of General Fixed Assets	321	-	-	-	0.00%
Total Other Financing Sources (Uses)	**1,327,413**	**1,240,000**	**2,920,553**	**1,290,000**	**4.03%**
Net Change in Fund Balance	**1,342,847**	**450,000**	**2,283,553**	**100,000**	
Fund Balances:					
Beginning of Year	**8,806,237**	**10,149,084**	**10,149,084**	**12,432,637**	
End of Year	$ **10,149,084**	$ **10,599,084**	$ **12,432,637**	$ **12,532,637**	

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City of Maplewood
2021 Budget Summary
Total Special Revenue Funds

Date of Adoption: December 14, 2020

Special Revenue Funds	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 296,309	$ 120,000	$ 120,000	$ 100,000	-16.67%
Other Taxes	692,222	675,000	625,000	587,000	-13.04%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	508,556	-	3,067,102	-	0.00%
Charges for Service	356,049	10,000	10,000	10,000	0.00%
Fines & Forfeits	8,153	15,000	8,500	8,000	-46.67%
Interest	28,146	7,500	13,000	7,000	-6.67%
Miscellaneous Revenue	507,501	82,000	95,000	85,000	3.66%
Total Revenues	**2,396,936**	**909,500**	**3,938,602**	**797,000**	**-12.37%**
Expenditures:					
Current					
General Government	593,101	680,560	615,000	619,040	-9.04%
Community Development	129,021	38,500	952,389	150,000	289.61%
Parks & Recreation	683,600	15,000	15,000	15,000	0.00%
Public Safety	66,808	88,280	65,000	82,900	-6.09%
Public Works	11,268	-	-	-	0.00%
Total Current Expenditures	**1,483,798**	**822,340**	**1,647,389**	**866,940**	**5.42%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	67,698	-	-	-	0.00%
Parks and Recreation	14,597	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**82,295**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**1,566,093**	**822,340**	**1,647,389**	**866,940**	**5.42%**
Excess of Revenues Over (Under) Expenditures	**830,843**	**87,160**	**2,291,213**	**(69,940)**	**-180.24%**
Other Financing Sources (Uses)					
Transfers In	60,578	400,000	1,242,069	-	-100.00%
Transfers Out	(75,320)	(36,000)	(3,078,137)	(36,000)	0.00%
Sale of General Fixed Assets	105,704	-	-	-	0.00%
Total Other Financing Sources (Uses)	**90,962**	**364,000**	**(1,836,067)**	**(36,000)**	**-109.89%**
Net Change in Fund Balance	**921,805**	**451,160**	**455,146**	**(105,940)**	
Fund Balances:					
Beginning of Year	**(51,949)**	**869,856**	**869,856**	**1,325,002**	
End of Year	$ **869,856**	$ **1,321,016**	$ **1,325,002**	$ **1,219,062**	

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City of Maplewood
2021 Special Revenue Budget Summary
Charitable Gambling Fund

Responsible Department: Legislative

Charitable Gambling Fund (205)	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Gambling Taxes	26,921	25,000	25,000	15,000	-40.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**26,921**	**25,000**	**25,000**	**15,000**	**-40.00%**
Expenditures:					
Current					
General Government	26,912	25,000	25,000	15,000	-40.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**26,912**	**25,000**	**25,000**	**15,000**	**-40.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**26,912**	**25,000**	**25,000**	**15,000**	**-40.00%**
Excess of Revenues Over (Under) Expenditures	**9**	**-**	**-**	**-**	**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	**9**	**-**	**-**	**-**	
Fund Balances:					
Beginning of Year	**21,791**	**21,800**	**21,800**	**21,800**	
End of Year	**$ 21,800**	**$ 21,800**	**$ 21,800**	**$ 21,800**	

City of Maplewood
2021 Special Revenue Budget Summary
Recreation Programs

Responsible Department: Parks & Recreation

Recreation Programs (206)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 197,514	$ -	$ -	$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	327,340	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	38,494	-	-	-	0.00%
Total Revenues	**563,348**	**-**	**-**	**-**	**0.00%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	663,122	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**663,122**	**-**	**-**	**-**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**663,122**	**-**	**-**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**(99,774)**	**-**	**-**	**-**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	-	400,000	356,069	-	-100.00%
Transfers Out	-	-	(2,924)	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**400,000**	**353,146**	**-**	**-100.00%**
Net Change in Fund Balance	**(99,774)**	**400,000**	**353,146**	**-**	
Fund Balances:					
Beginning of Year	**(253,372)**	**(353,146)**	**(353,146)**	**(0)**	
End of Year	$ **(353,146)**	$ **46,854**	$ **(0)**	$ **(0)**	

City of Maplewood
2021 Special Revenue Budget Summary
Police Services Fund

Responsible Department: Police

Police Services (208)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	8,153	15,000	8,500	8,000	-46.67%
Interest	1,629	500	1,500	500	0.00%
Miscellaneous Revenue	1,000	-	-	500	0.00%
Total Revenues	**10,782**	**15,500**	**10,000**	**9,000**	**-41.94%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	10,000	10,000	10,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**-**	**10,000**	**10,000**	**10,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**-**	**10,000**	**10,000**	**10,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**10,782**	**5,500**	**-**	**(1,000)**	**-118.18%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	5,704	-	-	-	0.00%
Total Other Financing Sources (Uses)	**5,704**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**16,486**	**5,500**	**-**	**(1,000)**	
Fund Balances:					
Beginning of Year	**17,349**	**33,835**	**33,835**	**33,835**	
End of Year	**$ 33,835**	**$ 39,335**	**$ 33,835**	**$ 32,835**	

City of Maplewood
2021 Special Revenue Budget Summary
Fire Training Facility Fund

Responsible Department: Fire

Fire Training Facility Fund (211)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	1,346	1,000	500	1,000	0.00%
Miscellaneous Revenue	90,296	75,000	75,000	75,000	0.00%
Total Revenues	**91,642**	**76,000**	**75,500**	**76,000**	**0.00%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	60,549	78,280	55,000	72,900	-6.87%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**60,549**	**78,280**	**55,000**	**72,900**	**-6.87%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**60,549**	**78,280**	**55,000**	**72,900**	**-6.87%**
Excess of Revenues Over (Under) Expenditures	**31,093**	**(2,280)**	**20,500**	**3,100**	**-235.96%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(36,000)	(36,000)	(36,000)	(36,000)	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(36,000)**	**(36,000)**	**(36,000)**	**(36,000)**	**0.00%**
Net Change in Fund Balance	**(4,907)**	**(38,280)**	**(15,500)**	**(32,900)**	
Fund Balances:					
Beginning of Year	**53,991**	**49,084**	**49,084**	**33,584**	
End of Year	**$ 49,084**	**$ 10,804**	**$ 33,584**	**$ 684**	

City of Maplewood
2021 Special Revenue Budget Summary
Tree Preservation Fund

Responsible Department: Public Works

Tree Preservation Fund (219)	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	2,163	1,000	1,000	500	-50.00%
Miscellaneous Revenue	26,708	5,000	20,000	9,500	90.00%
Total Revenues	**28,871**	**6,000**	**21,000**	**10,000**	**66.67%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	15,000	15,000	15,000	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	11,268	-	-	-	0.00%
Total Current Expenditures	**11,268**	**15,000**	**15,000**	**15,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**11,268**	**15,000**	**15,000**	**15,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**17,603**	**(9,000)**	**6,000**	**(5,000)**	**-44.44%**
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	**17,603**	**(9,000)**	**6,000**	**(5,000)**	
Fund Balances:					
Beginning of Year	**59,197**	**76,800**	**76,800**	**82,800**	
End of Year	**$ 76,800**	**$ 67,800**	**$ 82,800**	**$ 77,800**	

City of Maplewood
2021 Special Revenue Budget Summary
Communications Fund

Responsible Department: Administration

Communications Fund (222)	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Franchise Taxes	665,301	650,000	600,000	572,000	-12.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	28,709	10,000	10,000	10,000	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	23,008	5,000	10,000	5,000	0.00%
Miscellaneous Revenue	349,003	2,000	-	-	-100.00%
Total Revenues	**1,066,021**	**667,000**	**620,000**	**587,000**	**-11.99%**
Expenditures:					
Current					
General Government	566,189	655,560	590,000	604,040	-7.86%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**566,189**	**655,560**	**590,000**	**604,040**	**-7.86%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**566,189**	**655,560**	**590,000**	**604,040**	**-7.86%**
Excess of Revenues Over (Under) Expenditures	**499,832**	**11,440**	**30,000**	**(17,040)**	**-248.95%**
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	**499,832**	**11,440**	**30,000**	**(17,040)**	
Fund Balances:					
Beginning of Year	**458,035**	**957,867**	**957,867**	**987,867**	
End of Year	**$ 957,867**	**$ 969,307**	**$ 987,867**	**$ 970,827**	

City of Maplewood
2021 Special Revenue Budget Summary
Maplewood EDA Fund

Responsible Department: EEDD

Maplewood EDA (280)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 98,795	$ 120,000	$ 120,000	$ 100,000	-16.67%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	100,000	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	2,000	-	-	-	0.00%
Total Revenues	**200,795**	**120,000**	**120,000**	**100,000**	**-16.67%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	129,021	38,500	924,500	150,000	289.61%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**129,021**	**38,500**	**924,500**	**150,000**	**289.61%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**129,021**	**38,500**	**924,500**	**150,000**	**289.61%**
Excess of Revenues Over (Under) Expenditures	**71,774**	**81,500**	**(804,500)**	**(50,000)**	**-161.35%**
Other Financing Sources (Uses)					
Transfers In	-	-	886,000	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	100,000	-	-	-	0.00%
Total Other Financing Sources (Uses)	**100,000**	**-**	**886,000**	**-**	**0.00%**
Net Change in Fund Balance	**171,774**	**81,500**	**81,500**	**(50,000)**	
Fund Balances:					
Beginning of Year	**(88,158)**	**83,616**	**83,616**	**165,116**	
End of Year	**$ 83,616**	**$ 165,116**	**$ 165,116**	**$ 115,116**	

City of Maplewood

2021 Special Revenue Budget Summary
State and Federal Grants Fund

Responsible Department: Finance

State and Federal Grants (298-299)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	408,556	-	3,067,102	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**408,556**	**-**	**3,067,102**	**-**	**0.00%**
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	27,889	-	0.00%
Parks and Recreation	20,478	-	-	-	0.00%
Public Safety	6,259		-		0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**26,737**	**-**	**27,889**	**-**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	67,698	-	-	-	0.00%
Parks and Recreation	14,597		-		
Community Development	-	-	-	-	0.00%
Total Capital Outlay	**82,295**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**109,032**	**-**	**27,889**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**299,524**	**-**	**3,039,213**	**-**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	60,578	-	-	-	0.00%
Transfers Out	(39,320)	-	(3,039,213)	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**21,258**	**-**	**(3,039,213)**	**-**	**0.00%**
Net Change in Fund Balance	**320,782**	**-**	**0**	**-**	
Fund Balances:					
Beginning of Year	**(320,782)**	**-**	**-**	**0**	
End of Year	$ -	$ -	$ 0	$ 0	

City of Maplewood
2021 Debt Service Budget Summary
Debt Service Fund

Responsible Department: Finance
Date of Adoption: December 14, 2020

Debt Service (300's)	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 4,879,241	$ 4,682,300	$ 4,682,300	$ 4,909,890	4.86%
Special Assessments	2,228,829	1,564,090	1,564,090	1,510,400	-3.43%
Intergovernmental	732,875	904,450	904,450	914,590	1.12%
Interest	147,425	58,090	58,090	55,230	-4.92%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**7,988,370**	**7,208,930**	**7,208,930**	**7,390,110**	**2.51%**
Expenditures:					
Current					
Fiscal Fees	13,028	-	-	-	0.00%
Total Current Expenditures	**13,028**	**-**	**-**	**-**	**0.00%**
Debt Service:					
Principal Retirement	8,530,204	6,651,946	6,651,946	6,761,219	1.64%
Interest	1,848,478	1,653,397	1,653,397	1,660,482	0.43%
Paying Agent and Fiscal Fees	9,500	8,450	8,450	8,950	5.92%
Total Debt Service Expenditures	**10,388,182**	**8,313,793**	**8,313,793**	**8,430,651**	**1.41%**
Total Expenditures	**10,401,210**	**8,313,793**	**8,313,793**	**8,430,651**	**1.41%**
Excess of Revenues Over (Under) Expenditures	**(2,412,840)**	**(1,104,863)**	**(1,104,863)**	**(1,040,541)**	**-5.82%**
Other Financing Sources (Uses)					
Transfers In	1,173,495	975,979	1,052,662	1,095,681	12.26%
Transfers Out	(4,578,315)	(8,562,000)	(6,736,960)	(10,115,812)	18.15%
Capital Lease Proceeds	-	-	-	-	0.00%
Issuance of Debt	4,475,000	8,562,000	6,200,000	10,000,000	16.80%
Issuance of Refunding Debt	-	-		-	0.00%
Premium on Debt Issued	204,444	-	623,447	-	0.00%
Total Other Financing Sources (Uses)	**1,274,624**	**975,979**	**1,139,149**	**979,869**	**0.40%**
Net Change in Fund Balance	**(1,138,216)**	**(128,884)**	**34,286**	**(60,672)**	
Fund Balances:					
Beginning of Year	**9,468,956**	**8,330,740**	**8,330,740**	**8,365,026**	
End of Year	$ **8,330,740**	$ **8,201,856**	$ **8,365,026**	$ **8,304,354**	

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2021 Budget Summary
Total Capital Projects Funds

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 713,397	$ 934,000	$ 935,000	$ 883,080	-5.45%
Tax Increments	1,798,193	1,796,000	2,034,000	1,917,000	6.74%
Other Taxes	1,233,098	1,080,000	1,200,000	1,200,000	11.11%
Special Assessments	6,757	-	5,000	82,000	0.00%
Licenses & Permits	12,191	12,000	17,000	12,000	0.00%
Intergovernmental	3,275,280	3,688,013	3,863,013	3,167,278	-14.12%
Charges for Service	657,182	642,000	511,900	506,800	-21.06%
Interest	383,664	158,600	149,200	127,800	-19.42%
Miscellaneous Revenue	1,397,220	2,000	7,000	2,500	25.00%
Total Revenues	**9,476,982**	**8,312,613**	**8,722,113**	**7,898,458**	**-4.98%**
Expenditures:					
Current					
Community Development	54,176	29,500	27,000	28,000	-5.08%
General Government	45,091	-	-	-	0.00%
Public Safety	37,738	81,500	160,000	81,500	0.00%
Parks & Recreation	34,450	207,000	69,000	265,080	28.06%
Public Works	219,294	190,220	181,600	183,580	-3.49%
Total Current Expenditures	**390,749**	**508,220**	**437,600**	**558,160**	**9.83%**
Debt Service					
TIF Developer Payments	3,245,988	1,192,000	1,394,428	1,391,000	16.69%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**3,245,988**	**1,192,000**	**1,394,428**	**1,391,000**	**16.69%**
Capital Outlay					
General Government	90,593	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	1,492,181	1,324,000	230,853	150,000	-88.67%
Public Safety	730,388	1,930,000	397,000	11,225,000	481.61%
Public Works	10,935,561	13,707,500	14,307,500	5,562,000	-59.42%
Total Capital Outlay	**13,248,723**	**16,961,500**	**14,935,353**	**16,937,000**	**-0.14%**
Total Expenditures	**16,885,460**	**18,661,720**	**16,767,381**	**18,886,160**	**1.20%**
Excess of Revenues Over (Under) Expenditures	**(7,408,478)**	**(10,349,107)**	**(8,045,268)**	**(10,987,702)**	**6.17%**
Other Financing Sources (Uses)					
Transfers In	8,156,382	12,846,440	13,589,605	14,206,000	10.58%
Transfers Out	(2,782,893)	(2,908,148)	(4,957,745)	(4,952,040)	70.28%
Issuance of Debt	720,000	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	49,586	-	7,500	1,600,000	0.00%
Total Other Financing Sources (Uses)	**6,143,075**	**9,938,292**	**8,639,360**	**10,853,960**	**9.21%**
Net Change in Fund Balance	**(1,265,403)**	**(410,815)**	**594,092**	**(133,742)**	
Fund Balances:					
Beginning of Year	**10,277,475**	**9,012,072**	**9,012,072**	**9,606,164**	
End of Year	$ **9,012,072**	$ **8,601,257**	$ **9,606,164**	$ **9,472,422**	

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2021 Capital Projects Budget Summary
Building Replacement Fund (401)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 29	$ 200,000	$ 200,000	$ 200,000	N/A
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	370,682	-	-	123,490	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	5,609	1,500	2,000	1,500	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**376,320**	**201,500**	**202,000**	**324,990**	**61.29%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	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	90,593	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	105,000	0.00%
Public Works	-	410,000	510,000	92,000	N/A
Total Capital Outlay	**90,593**	**410,000**	**510,000**	**197,000**	**0.00%**
Total Expenditures	**90,593**	**410,000**	**510,000**	**197,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**285,727**	**(208,500)**	**(308,000)**	**127,990**	**-161.39%**
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	**285,727**	**(208,500)**	**(308,000)**	**127,990**	
Fund Balances:					
Beginning of Year	**92,543**	**378,270**	**378,270**	**70,270**	
End of Year	$ **378,270**	$ **169,770**	$ **70,270**	$ **198,260**	

2021 Capital Projects Budget Summary
MCC Capital Improvement Fund (402)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 198,038	$ 204,000	$ 203,000	$ 208,080	2.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	11,897	10,000	1,000	5,000	-50.00%
Miscellaneous Revenue	8,099	-	-	-	0.00%
Total Revenues	**218,034**	**214,000**	**204,000**	**213,080**	**-0.43%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	8,346	7,000	29,000	215,080	2972.57%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**8,346**	**7,000**	**29,000**	**215,080**	**2972.57%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	**-**	**-**	**-**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	286,770	204,000	175,000	-	-100.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**286,770**	**204,000**	**175,000**	**-**	**-100.00%**
Total Expenditures	**295,116**	**211,000**	**204,000**	**215,080**	**1.93%**
Excess of Revenues Over (Under) Expenditures	**(77,082)**	**3,000**	**-**	**(2,000)**	**-166.67%**
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	**(77,082)**	**3,000**	**-**	**(2,000)**	
Fund Balances:					
Beginning of Year	**178,348**	**101,266**	**101,266**	**101,266**	
End of Year	**$ 101,266**	**$ 104,266**	**$ 101,266**	**$ 99,266**	

2021 Capital Projects Budget Summary
Park Development Fund (403)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 27	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	20,200	-	-	-	0.00%
Charges for Service	153,524	205,000	60,000	70,000	-65.85%
Interest	77,685	40,000	20,000	30,000	-25.00%
Miscellaneous Revenue	16,236	2,000	2,000	-	-100.00%
Total Revenues	**267,672**	**247,000**	**82,000**	**100,000**	**-59.51%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	26,104	200,000	40,000	50,000	-75.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**26,104**	**200,000**	**40,000**	**50,000**	**-75.00%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	-	-	-	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	1,057,879	1,000,000	50,000	150,000	-85.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**1,057,879**	**1,000,000**	**50,000**	**150,000**	**-85.00%**
Total Expenditures	**1,083,983**	**1,200,000**	**90,000**	**200,000**	**-83.33%**
Excess of Revenues Over (Under) Expenditures	**(816,311)**	**(953,000)**	**(8,000)**	**(100,000)**	**-89.51%**
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	305	-	-	-	0.00%
Total Other Financing Sources (Uses)	**305**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**(816,006)**	**(953,000)**	**(8,000)**	**(100,000)**	
Fund Balances:					
Beginning of Year	**2,401,687**	**1,585,681**	**1,585,681**	**1,577,681**	
End of Year	$ **1,585,681**	$ **632,681**	$ **1,577,681**	$ **1,477,681**	

2021 Capital Projects Budget Summary
Trash Cart Replacement Fund (404)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	86	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	40,578	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**40,664**	**-**	**-**	**-**	**0.00%**
Expenditures:					
Current					
Community Development	41,138	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**41,138**	**-**	**-**	**-**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**41,138**	**-**	**-**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**(474)**	**-**	**-**	**-**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	187,350	-	-	-	0.00%
Transfers Out	(123,209)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**64,141**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**63,667**	**-**	**-**	**-**	
Fund Balances:					
Beginning of Year	**(63,667)**	**-**	**-**	**-**	
End of Year	$ -	$ -	$ -	$ -	

2021 Capital Projects Budget Summary
Capital Improvement Fund (405)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 273,567	$ 200,000	$ 202,000	$ 85,000	-57.50%
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	1,759	5,000	4,000	1,000	-80.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**275,326**	**205,000**	**206,000**	**86,000**	**-58.05%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	81,500	80,000	81,500	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**-**	**81,500**	**80,000**	**81,500**	**0.00%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	-	-	-	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	147,532	120,000	-	-	-100.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**147,532**	**120,000**	**-**	**-**	**-100.00%**
Total Expenditures	**147,532**	**201,500**	**80,000**	**81,500**	**-59.55%**
Excess of Revenues Over (Under) Expenditures	**127,794**	**3,500**	**126,000**	**4,500**	**28.57%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(100,000)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(100,000)**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**27,794**	**3,500**	**126,000**	**4,500**	
Fund Balances:					
Beginning of Year	**37,144**	**64,938**	**64,938**	**190,938**	
End of Year	$ **64,938**	$ **68,438**	$ **190,938**	$ **195,438**	

2021 Capital Projects Budget Summary
Public Safety Vehicles & Equipment Fund (406)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 208,733	$ 330,000	$ 330,000	$ 390,000	18.18%
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	3,037	-	500	1,000	N/A
Miscellaneous Revenue	7,023	-	2,000	-	0.00%
Total Revenues	**218,793**	**330,000**	**332,500**	**391,000**	**18.48%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	24,442	-	20,000	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**24,442**	**-**	**20,000**	**-**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	730,388	230,000	397,000	420,000	82.61%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**730,388**	**230,000**	**397,000**	**420,000**	**82.61%**
Total Expenditures	**754,830**	**230,000**	**417,000**	**420,000**	**82.61%**
Excess of Revenues Over (Under) Expenditures	**(536,037)**	**100,000**	**(84,500)**	**(29,000)**	**-129.00%**
Other Financing Sources (Uses)					
Transfers In	98,523	-	-	-	0.00%
Transfers Out	-	(93,882)	(93,882)	(113,442)	20.83%
Issuance of Debt	720,000	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	16,281	-	7,500	-	0.00%
Total Other Financing Sources (Uses)	**834,804**	**(93,882)**	**(86,382)**	**(113,442)**	**20.83%**
Net Change in Fund Balance	**298,767**	**6,118**	**(170,882)**	**(142,442)**	
Fund Balances:					
Beginning of Year	**17,773**	**316,540**	**316,540**	**145,658**	
End of Year	$ **316,540**	$ **322,658**	$ **145,658**	$ **3,216**	

2021 Capital Projects Budget Summary
Water Area Charge St. Paul Fund (407)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	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	451,227	425,000	425,000	425,000	0.00%
Interest	38,430	20,000	7,000	20,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**489,657**	**445,000**	**432,000**	**445,000**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	130,495	108,620	100,000	101,980	-6.11%
Total Current Expenditures	**130,495**	**108,620**	**100,000**	**101,980**	**-6.11%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	**-**	**-**	**-**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**130,495**	**108,620**	**100,000**	**101,980**	**-6.11%**
Excess of Revenues Over (Under) Expenditures	**359,162**	**336,380**	**332,000**	**343,020**	**1.97%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(513,938)	(459,840)	(940,753)	(169,572)	-63.12%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(513,938)**	**(459,840)**	**(940,753)**	**(169,572)**	**-63.12%**
Net Change in Fund Balance	**(154,776)**	**(123,460)**	**(608,753)**	**173,448**	
Fund Balances:					
Beginning of Year	**1,328,531**	**1,173,755**	**1,173,755**	**565,002**	
End of Year	**$ 1,173,755**	**$ 1,050,295**	**$ 565,002**	**$ 738,450**	

2021 Capital Projects Budget Summary
Water Area Charge North St. Paul Fund (408)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	11,853	12,000	11,900	11,800	-1.67%
Interest	879	-	200	200	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**12,732**	**12,000**	**12,100**	**12,000**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	1,473	1,600	1,600	1,600	0.00%
Total Current Expenditures	**1,473**	**1,600**	**1,600**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**1,473**	**1,600**	**1,600**	**1,600**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**11,259**	**10,400**	**10,500**	**10,400**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**11,259**	**10,400**	**10,500**	**10,400**	
Fund Balances:					
Beginning of Year	**19,681**	**30,940**	**30,940**	**41,440**	
End of Year	**$ 30,940**	**$ 41,340**	**$ 41,440**	**$ 51,840**	

2021 Capital Projects Budget Summary
Right of Way Fund (409)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	12,191	12,000	17,000	12,000	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2,928	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**15,119**	**13,000**	**18,000**	**13,000**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**-**	**-**	**-**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**15,119**	**13,000**	**18,000**	**13,000**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**15,119**	**13,000**	**18,000**	**13,000**	
Fund Balances:					
Beginning of Year	**75,596**	**90,715**	**90,715**	**108,715**	
End of Year	**$ 90,715**	**$ 103,715**	**$ 108,715**	**$ 121,715**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-4 Fund (416)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	56,615	90,000	59,000	-	-100.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	6,241	2,000	2,000	1,000	-50.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**62,856**	**92,000**	**61,000**	**1,000**	**-98.91%**
Expenditures:					
Current					
Community Development	-	5,000	2,500	1,000	0.00%
General Government	10,152	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**10,152**	**5,000**	**2,500**	**1,000**	**-80.00%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	-	-	-	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**10,152**	**5,000**	**2,500**	**1,000**	**-80.00%**
Excess of Revenues Over (Under) Expenditures	**52,704**	**87,000**	**58,500**	**-**	**-100.00%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(30,778)	(23,478)	(23,478)	(20,358)	-13.29%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(30,778)**	**(23,478)**	**(23,478)**	**(20,358)**	**-13.29%**
Net Change in Fund Balance	**21,926**	**63,522**	**35,022**	**(20,358)**	
Fund Balances:					
Beginning of Year	**177,731**	**199,657**	**199,657**	**234,679**	
End of Year	**$ 199,657**	**$ 263,179**	**$ 234,679**	**$ 214,321**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-5 Fund (417)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	56,285	70,000	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	4,911	1,000	1,200	1,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**61,196**	**71,000**	**61,200**	**1,000**	**-98.59%**
Expenditures:					
Current					
Community Development	-	5,000	2,000	5,000	0.00%
General Government	12,162	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**12,162**	**5,000**	**2,000**	**5,000**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**12,162**	**5,000**	**2,000**	**5,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**49,034**	**66,000**	**59,200**	**(4,000)**	**-106.06%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(26,414)	(19,114)	(19,114)	(16,574)	-13.29%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(26,414)**	**(19,114)**	**(19,114)**	**(16,574)**	**-13.29%**
Net Change in Fund Balance	**22,620**	**46,886**	**40,086**	**(20,574)**	
Fund Balances:					
Beginning of Year	**139,698**	**162,318**	**162,318**	**202,404**	
End of Year	**$ 162,318**	**$ 209,204**	**$ 202,404**	**$ 181,830**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-6 Fund (418)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	175,845	175,000	180,000	180,000	2.86%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	12,657	4,000	3,000	4,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**188,502**	**179,000**	**183,000**	**184,000**	**2.79%**
Expenditures:					
Current					
Community Development	-	5,000	1,000	5,000	0.00%
General Government	11,682	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**11,682**	**5,000**	**1,000**	**5,000**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**11,682**	**5,000**	**1,000**	**5,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**176,820**	**174,000**	**182,000**	**179,000**	**2.87%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(115,212)	(107,909)	(107,909)	(93,569)	-13.29%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(115,212)**	**(107,909)**	**(107,909)**	**(93,569)**	**-13.29%**
Net Change in Fund Balance	**61,608**	**66,091**	**74,091**	**85,431**	
Fund Balances:					
Beginning of Year	**374,626**	**436,234**	**436,234**	**510,325**	
End of Year	$ **436,234**	$ **502,325**	$ **510,325**	$ **595,756**	

Decertification 12/31/2023

2021 Capital Projects Budget Summary
Fire Truck Replacement Fund (424)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ 33,003	$ -	$ -	$ -	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	1,489	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**34,492**	**-**	**-**	**-**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**-**	**-**	**-**	**-**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**-**	**-**	**-**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**34,492**	**-**	**-**	**-**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(179,867)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	33,000	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(146,867)**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**(112,375)**	**-**	**-**	**-**	
Fund Balances:					
Beginning of Year	**112,375**	**-**	**-**	**-**	
End of Year	$ -	$ -	$ -	$ -	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-7 Fund (428)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	21,116	26,000	23,000	22,000	-15.38%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	164	100	100	100	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**21,280**	**26,100**	**23,100**	**22,100**	**-15.33%**
Expenditures:					
Current					
Community Development	-	1,000	1,000	1,000	0.00%
General Government	757	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**757**	**1,000**	**1,000**	**1,000**	**0.00%**
Debt Service					
TIF Developer Payments	12,013	21,000	21,000	21,000	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**12,013**	**21,000**	**21,000**	**21,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**12,770**	**22,000**	**22,000**	**22,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**8,510**	**4,100**	**1,100**	**100**	**-97.56%**
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	**8,510**	**4,100**	**1,100**	**100**	
Fund Balances:					
Beginning of Year	**(5,044)**	**3,466**	**3,466**	**4,566**	
End of Year	**$ 3,466**	**$ 7,566**	**$ 4,566**	**$ 4,666**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-8 Fund (429)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	91,370	90,000	95,000	95,000	5.56%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	3,252	2,000	1,000	2,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**94,622**	**92,000**	**96,000**	**97,000**	**5.43%**
Expenditures:					
Current					
Community Development	-	2,500	1,500	2,500	0.00%
General Government	1,882	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**1,882**	**2,500**	**1,500**	**2,500**	**0.00%**
Debt Service					
TIF Developer Payments	82,233	84,000	86,750	85,000	1.19%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**82,233**	**84,000**	**86,750**	**85,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**84,115**	**86,500**	**88,250**	**87,500**	**1.16%**
Excess of Revenues Over (Under) Expenditures	**10,507**	**5,500**	**7,750**	**9,500**	**72.73%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**10,507**	**5,500**	**7,750**	**9,500**	
Fund Balances:					
Beginning of Year	**72,851**	**83,358**	**83,358**	**91,108**	
End of Year	$ **83,358**	$ **88,858**	$ **91,108**	$ **100,608**	

2021 Capital Projects Budget Summary
Fire Station 3M Fund (432)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	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	74,062	35,000	40,000	40,000	14.29%
Miscellaneous Revenue	196	-	-	-	0.00%
Total Revenues	**74,258**	**35,000**	**40,000**	**40,000**	**14.29%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	13,296	-	60,000	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**13,296**	**-**	**60,000**	**-**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety		1,700,000	-	10,700,000	N/A
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**1,700,000**	**-**	**10,700,000**	**0.00%**
Total Expenditures	**13,296**	**1,700,000**	**60,000**	**10,700,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**60,962**	**(1,665,000)**	**(20,000)**	**(10,660,000)**	**540.24%**
Other Financing Sources (Uses)					
Transfers In	-	1,700,000	-	10,000,000	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	1,600,000	0.00%
Total Other Financing Sources (Uses)	**-**	**1,700,000**	**-**	**11,600,000**	**0.00%**
Net Change in Fund Balance	**60,962**	**35,000**	**(20,000)**	**940,000**	
Fund Balances:					
Beginning of Year	**2,018,497**	**2,079,459**	**2,079,459**	**2,059,459**	
End of Year	**$ 2,079,459**	**$ 2,114,459**	**$ 2,059,459**	**$ 2,999,459**	

2021 Capital Projects Budget Summary
Legacy Village Development Fund (433)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	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	417	-	200	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**417**	**-**	**200**	**-**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	5,853	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**5,853**	**-**	**0.00%**
Total Expenditures	**-**	**-**	**5,853**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**417**	**-**	**(5,653)**	**-**	**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	**417**	**-**	**(5,653)**	**-**	
Fund Balances:					
Beginning of Year	**5,236**	**5,653**	**5,653**	**-**	
End of Year	**$ 5,653**	**$ 5,653**	**$ -**	**$ -**	

2021 Capital Projects Budget Summary
Fire Training Facility Fund (440)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	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	-	-	-	-	0.00%
Miscellaneous Revenue	697	-	-	-	0.00%
Total Revenues	**697**	**-**	**-**	**-**	**0.00%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**-**	**-**	**-**	**-**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**697**	**-**	**-**	**-**	**0.00%**
Other Financing Sources (Uses)					
Transfers In	36,000	36,000	36,000	36,000	0.00%
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**36,000**	**36,000**	**36,000**	**36,000**	**0.00%**
Net Change in Fund Balance	**36,697**	**36,000**	**36,000**	**36,000**	
Fund Balances:					
Beginning of Year	**(323,837)**	**(287,140)**	**(287,140)**	**(251,140)**	
End of Year	**$ (287,140)**	**$ (251,140)**	**$ (251,140)**	**$ (215,140)**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-10 Fund (441)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	217,421	200,000	217,000	215,000	7.50%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2,963	2,000	1,000	-	-100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**220,384**	**202,000**	**218,000**	**215,000**	**6.44%**
Expenditures:					
Current					
Community Development	-	5,000	2,000	5,000	0.00%
General Government	3,533	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**3,533**	**5,000**	**2,000**	**5,000**	**0.00%**
Debt Service					
TIF Developer Payments	195,682	195,000	195,678	195,000	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**195,682**	**195,000**	**195,678**	**195,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**199,215**	**200,000**	**197,678**	**200,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**21,169**	**2,000**	**20,322**	**15,000**	**650.00%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	(60,000)	(20,000)	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**(60,000)**	**(20,000)**	**0.00%**
Net Change in Fund Balance	**21,169**	**2,000**	**(39,678)**	**(5,000)**	
Fund Balances:					
Beginning of Year	**44,575**	**65,744**	**65,744**	**26,066**	
End of Year	**$ 65,744**	**$ 67,744**	**$ 26,066**	**$ 21,066**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-11 Fund (443)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	1,668	30,000	25,000	25,000	-16.67%
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	**1,668**	**30,000**	**25,000**	**25,000**	**-16.67%**
Expenditures:					
Current					
Community Development	-	500	500	500	0.00%
General Government	659	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**659**	**500**	**500**	**500**	**0.00%**
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	**-**	**-**	**-**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**659**	**500**	**500**	**500**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**1,009**	**29,500**	**24,500**	**24,500**	**-16.95%**
Other Financing Sources (Uses)					
Transfers In	21,903	-	-	-	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)	**21,903**	**-**	**-**	**-**	**0.00%**
Net Change in Fund Balance	**22,912**	**29,500**	**24,500**	**24,500**	
Fund Balances:					
Beginning of Year	**(153,161)**	**(130,249)**	**(130,249)**	**(105,749)**	
End of Year	**$ (130,249)**	**$ (100,749)**	**$ (105,749)**	**$ (81,249)**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-12 Fund (448)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	984,090	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	32,838	20,000	5,000	5,000	-75.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**1,016,928**	**1,020,000**	**1,005,000**	**1,005,000**	**-1.47%**
Expenditures:					
Current					
Community Development	13,038	5,000	1,000	5,000	0.00%
General Government	684	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**13,722**	**5,000**	**1,000**	**5,000**	**0.00%**
Debt Service					
TIF Developer Payments	2,811,028	800,000	802,000	800,000	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**2,811,028**	**800,000**	**802,000**	**800,000**	**0.00%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**2,824,750**	**805,000**	**803,000**	**805,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**(1,807,822)**	**215,000**	**202,000**	**200,000**	**-6.98%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(123,349)	(100,225)	(100,225)	(97,425)	-2.79%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(123,349)**	**(100,225)**	**(100,225)**	**(97,425)**	**-2.79%**
Net Change in Fund Balance	**(1,931,171)**	**114,775**	**101,775**	**102,575**	
Fund Balances:					
Beginning of Year	**2,329,429**	**398,258**	**398,258**	**500,033**	
End of Year	**$ 398,258**	**$ 513,033**	**$ 500,033**	**$ 602,608**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-13 Fund (449)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	193,783	115,000	375,000	380,000	230.43%
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	**193,783**	**115,000**	**375,000**	**380,000**	**230.43%**
Expenditures:					
Current					
Community Development	-	500	500	500	0.00%
General Government	3,580	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**3,580**	**500**	**500**	**500**	**0.00%**
Debt Service					
TIF Developer Payments	145,032	92,000	289,000	290,000	215.22%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**145,032**	92,000	289,000	290,000	**215.22%**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**148,612**	**92,500**	**289,500**	**290,500**	**214.05%**
Excess of Revenues Over (Under) Expenditures	**45,171**	**22,500**	**85,500**	**89,500**	**297.78%**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(78,540)	(67,400)	(67,400)	(66,400)	-1.48%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(78,540)**	**(67,400)**	**(67,400)**	**(66,400)**	**-1.48%**
Net Change in Fund Balance	**(33,369)**	**(44,900)**	**18,100**	**23,100**	
Fund Balances:					
Beginning of Year	**(137,021)**	**(170,390)**	**(170,390)**	**(152,290)**	
End of Year	$ **(170,390)**	$ **(215,290)**	$ **(152,290)**	$ **(129,190)**	

2021 Capital Projects Budget Summary
Tax Increment Financing District 1-14 Fund (451)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	N/A
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	15,000	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	2,500	N/A
Total Revenues	**-**	**-**	**15,000**	**2,500**	**N/A**
Expenditures:					
Current					
Community Development	-	-	15,000	2,500	N/A
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	**-**	**-**	**15,000**	**2,500**	**N/A**
Debt Service					
TIF Developer Payments	-	-	-	-	N/A
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	**-**	**-**	**-**	**-**	**N/A**
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**-**	**-**	**15,000**	**2,500**	**N/A**
Excess of Revenues Over (Under) Expenditures	**-**	**-**	**-**	**-**	**N/A**
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	-	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**-**	**-**	**-**	**-**	**N/A**
Net Change in Fund Balance	**-**	**-**	**-**	**-**	
Fund Balances:					
Beginning of Year	**-**	**-**	**-**	**-**	
End of Year	**$ -**	**$ -**	**$ -**	**$ -**	

2021 Capital Projects Budget Summary
Street Revitalization Fund (499)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Revenues:					
Property Taxes	$ -	$ -	$ -	$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	1,233,098	1,080,000	1,200,000	1,200,000	11.11%
Special Assessments	6,671	-	5,000	82,000	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	892,853	1,067,853	1,743,788	N/A
Charges for Service	-	-	-	-	0.00%
Interest	17,758	15,000	10,000	15,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	**1,257,527**	**1,987,853**	**2,282,853**	**3,040,788**	**52.97%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	87,326	80,000	80,000	80,000	0.00%
Total Current Expenditures	**87,326**	**80,000**	**80,000**	**80,000**	**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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	**-**	**-**	**-**	**-**	**0.00%**
Total Expenditures	**87,326**	**80,000**	**80,000**	**80,000**	**0.00%**
Excess of Revenues Over (Under) Expenditures	**1,170,201**	**1,907,853**	**2,202,853**	**2,960,788**	**55.19%**
Other Financing Sources (Uses)					
Transfers In	21,423	-	1,475,700	-	0.00%
Transfers Out	(1,477,418)	(2,036,300)	(2,069,284)	(4,354,700)	113.85%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**(1,455,995)**	**(2,036,300)**	**(593,584)**	**(4,354,700)**	**113.85%**
Net Change in Fund Balance	**(285,794)**	**(128,447)**	**1,609,269**	**(1,393,912)**	**-56.83%**
Fund Balances:					
Beginning of Year	**1,129,295**	**843,501**	**843,501**	**2,452,770**	
End of Year	$ **843,501**	$ **715,054**	$ **2,452,770**	$ **1,058,858**	

2021 Capital Projects Budget Summary
Public Improvement Projects Fund (500's)

	Actual 2019	Original Budget 2020	Estimated 2020	Budget 2021	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	2,884,398	2,795,160	2,795,160	1,300,000	-53.49%
Charges for Service	-	-	-	-	0.00%
Interest	84,688	-	50,000	-	0.00%
Miscellaneous Revenue	1,364,969	-	3,000	-	0.00%
Total Revenues	**4,334,055**	**2,795,160**	**2,848,160**	**1,300,000**	**-53.49%**
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	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%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	10,935,561	13,297,500	13,797,500	5,470,000	-58.86%
Total Capital Outlay	**10,935,561**	**13,297,500**	**13,797,500**	**5,470,000**	**0.00%**
Total Expenditures	**10,935,561**	**13,297,500**	**13,797,500**	**5,470,000**	**-58.86%**
Excess of Revenues Over (Under) Expenditures	**(6,601,506)**	**(10,502,340)**	**(10,949,340)**	**(4,170,000)**	**-60.29%**
Other Financing Sources (Uses)					
Transfers In	7,791,183	11,110,440	12,077,905	4,170,000	-62.47%
Transfers Out	(14,168)	-	(1,475,700)	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	**7,777,015**	**11,110,440**	**10,602,205**	**4,170,000**	**-62.47%**
Net Change in Fund Balance	**1,175,509**	**608,100**	**(347,135)**	**-**	
Fund Balances:					
Beginning of Year	**404,589**	**1,580,098**	**1,580,098**	**1,232,963**	
End of Year	$ **1,580,098**	$ **2,188,198**	$ **1,232,963**	$ **1,232,963**	

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City of Maplewood
2021 Budget Summary
Total Enterprise Funds

Date of Adoption: December 14, 2020

Enterprise Funds

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 12,553,683	$ 12,487,500	$ 12,487,500	$ 12,900,525	3.3%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	446,107	505,000	450,000	450,000	-10.9%
Miscellaneous Revenue	46,112	15,500	15,500	15,500	0.0%
Total Operating Revenues	**13,045,902**	**13,008,000**	**12,953,000**	**13,366,025**	**2.8%**
Operating Expenses:					
Wages and Benefits	3,844,323	4,115,412	4,096,500	4,001,920	-2.8%
Materials and Supplies	223,365	315,200	293,000	333,450	5.8%
Professional Services	5,359,831	5,870,030	5,829,860	6,018,890	2.5%
Depreciation	1,147,922	1,145,500	1,160,313	1,155,300	0.9%
Total Operating Expenses	**10,575,441**	**11,446,142**	**11,379,673**	**11,509,560**	**0.6%**
Operating Income (Loss)	**2,470,461**	**1,561,858**	**1,573,327**	**1,856,465**	**18.9%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	277,100	236,000	326,000	438,500	85.8%
Investment Income	263,662	111,000	64,000	135,000	21.6%
Property Taxes	10,897	-	-	-	0.0%
Other Nonoperating Expense	(4,135)	(4,725)	-	(2,888)	-38.9%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	225	-	10,000	-	0.0%
Total Nonoperating Revenue (Expense)	**547,749**	**342,275**	**400,000**	**570,612**	**66.7%**
Income (Loss) Before Operating Transfers	**3,018,210**	**1,904,133**	**1,973,327**	**2,427,077**	**27.5%**
Capital Contributions	227,761	2,415,725	2,415,725	338,400	-86.0%
Operating Transfers In	55,966	-	-	-	0.0%
Operating Transfers Out	(3,336,985)	(3,556,271)	(4,032,047)	(1,487,829)	-58.2%
Change in Net Position	**(35,048)**	**763,587**	**357,005**	**1,277,648**	**67.3%**
Net Position Beginning of Year	**45,681,766**	**45,646,718**	**45,646,718**	**46,003,723**	
End of Year	$ **45,646,718**	$ **46,410,305**	$ **46,003,723**	$ **47,281,371**	

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City of Maplewood
2021 Enterprise Budget Summary
Sanitary Sewer Fund

Responsible Department: Public Works

Sanitary Sewer Fund (601)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 5,162,231	$ 5,495,000	$ 5,495,000	$ 5,604,900	2.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	36,197	15,000	15,000	15,000	0.0%
Total Operating Revenues	**5,198,428**	**5,510,000**	**5,510,000**	**5,619,900**	**2.0%**
Operating Expenses:					
Wages and Benefits	645,408	713,750	700,000	708,550	-0.7%
Materials and Supplies	41,096	50,000	45,000	46,000	-8.0%
Professional Services	3,772,327	3,856,360	3,856,360	3,928,530	1.9%
Depreciation	409,259	405,000	410,000	410,000	1.2%
Total Operating Expenses	**4,868,090**	**5,025,110**	**5,011,360**	**5,093,080**	**1.4%**
Operating Income (Loss)	**330,338**	**484,890**	**498,640**	**526,820**	**8.6%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	704	-	-	1,000	0.0%
Investment Income	117,168	60,000	30,000	50,000	-16.7%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**117,872**	**60,000**	**30,000**	**51,000**	**-15.0%**
Income (Loss) Before Operating Transfers	**448,210**	**544,890**	**528,640**	**577,820**	**6.0%**
Capital Contributions	217,349	604,975	604,975	126,900	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(1,061,516)	(1,120,993)	(1,236,882)	(649,348)	-42.1%
Change in Net Position	**(395,957)**	**28,872**	**(103,267)**	**55,372**	**91.8%**
Net Position Beginning of Year	**15,852,189**	**15,456,232**	**15,456,232**	**15,352,965**	
End of Year	$ **15,456,232**	$ **15,485,104**	$ **15,352,965**	$ **15,408,337**	

City of Maplewood
2021 Enterprise Budget Summary
Environmental Utility Fund

Responsible Department: Public Works

Environmental Utility Fund (604)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 3,109,252	$ 3,000,000	$ 3,000,000	$ 3,100,000	3.3%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	155	-	-	-	0.0%
Total Operating Revenues	**3,109,407**	**3,000,000**	**3,000,000**	**3,100,000**	**3.3%**
Operating Expenses:					
Wages and Benefits	817,868	822,190	822,000	740,850	-9.9%
Materials and Supplies	24,374	48,200	45,000	48,200	0.0%
Professional Services	344,894	386,220	375,000	396,130	2.6%
Depreciation	592,113	580,000	590,000	595,000	2.6%
Total Operating Expenses	**1,779,249**	**1,836,610**	**1,832,000**	**1,780,180**	**-3.1%**
Operating Income (Loss)	**1,330,158**	**1,163,390**	**1,168,000**	**1,319,820**	**13.4%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	7,770	-	-	1,000	0.0%
Investment Income	67,611	25,000	10,000	50,000	100.0%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**75,381**	**25,000**	**10,000**	**51,000**	**104.0%**
Income (Loss) Before Operating Transfers	**1,405,539**	**1,188,390**	**1,178,000**	**1,370,820**	**15.4%**
Capital Contributions	10,412	1,810,750	1,810,750	211,500	-88.3%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(2,001,179)	(2,355,278)	(2,715,165)	(758,481)	-67.8%
Change in Net Position	**(585,228)**	**643,862**	**273,585**	**823,839**	**28.0%**
Net Position Beginning of Year	**25,728,942**	**25,143,714**	**25,143,714**	**25,417,299**	
End of Year	$ **25,143,714**	$ **25,787,576**	$ **25,417,299**	$ **26,241,138**	

City of Maplewood
2021 Enterprise Budget Summary
Recycling Fund

Responsible Department: EEDD

Recycling Fund (605)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 699,000	$ 892,500	$ 892,500	$ 1,095,625	22.8%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	9,235	500	500	500	0.0%
Total Operating Revenues	**708,235**	**893,000**	**893,000**	**1,096,125**	**22.7%**
Operating Expenses:					
Wages and Benefits	65,617	85,460	84,500	80,510	-5.8%
Materials and Supplies	8,824	35,500	40,000	35,500	0.0%
Professional Services	618,010	934,250	933,500	1,010,180	8.1%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	**692,451**	**1,055,210**	**1,058,000**	**1,126,190**	**6.7%**
Operating Income (Loss)	**15,784**	**(162,210)**	**(165,000)**	**(30,065)**	**-81.5%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	113,025	96,000	96,000	96,500	0.5%
Investment Income	12,029	5,000	2,000	5,000	0.0%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**125,054**	**101,000**	**98,000**	**101,500**	**0.5%**
Income (Loss) Before Operating Transfers	**140,838**	**(61,210)**	**(67,000)**	**71,435**	**-216.7%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	53,599	-	-	-	0.0%
Operating Transfers Out	(249,290)	(55,000)	(55,000)	(55,000)	**0.0%**
Change in Net Position	**(54,853)**	**(116,210)**	**(122,000)**	**16,435**	**-114.1%**
Net Position Beginning of Year	**372,906**	**318,053**	**318,053**	**196,053**	
End of Year	$ **318,053**	$ **201,843**	$ **196,053**	$ **212,488**	

City of Maplewood
2021 Enterprise Budget Summary
Ambulance Fund

Responsible Department: Public Safety

Ambulance Fund (606)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 3,583,200	$ 3,100,000	$ 3,100,000	$ 3,100,000	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	525	-	-	-	0.0%
Total Operating Revenues	**3,583,725**	**3,100,000**	**3,100,000**	**3,100,000**	**0.0%**
Operating Expenses:					
Wages and Benefits	2,315,430	2,494,012	2,490,000	2,472,010	-0.9%
Materials and Supplies	149,071	167,500	160,000	189,750	13.3%
Professional Services	444,176	472,700	465,000	463,550	-1.9%
Depreciation	146,237	160,000	160,000	150,000	-6.3%
Total Operating Expenses	**3,054,914**	**3,294,212**	**3,275,000**	**3,275,310**	**-0.6%**
Operating Income (Loss)	**528,811**	**(194,212)**	**(175,000)**	**(175,310)**	**-9.7%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	155,601	140,000	230,000	340,000	142.9%
Investment Income	43,629	15,000	15,000	15,000	0.0%
Property Taxes	10,897	-	-	-	0.0%
Other Nonoperating Expense	(4,135)	(4,725)	-	(2,888)	-38.9%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	225	-	10,000	-	0.0%
Total Nonoperating Revenue (Expense)	**206,217**	**150,275**	**255,000**	**352,112**	**134.3%**
Income (Loss) Before Operating Transfers	**735,028**	**(43,937)**	**80,000**	**176,802**	**-502.4%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	2,367	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	N/A
Change in Net Position	**737,395**	**(43,937)**	**80,000**	**176,802**	**-502.4%**
Net Position:					
Beginning of Year	**3,187,109**	**3,924,504**	**3,924,504**	**4,004,504**	
End of Year	**$ 3,924,504**	**$ 3,880,567**	**$ 4,004,504**	**$ 4,181,306**	

City of Maplewood
2021 Enterprise Budget Summary
Street Light Fund

Responsible Department: Public Works

Street Light Utility Fund (607)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ -	$ -	$ -	$ -	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	446,107	505,000	450,000	450,000	-10.9%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	**446,107**	**505,000**	**450,000**	**450,000**	**-10.9%**
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	-	14,000	3,000	14,000	0.0%
Professional Services	180,424	220,500	200,000	220,500	0.0%
Depreciation	313	500	313	300	-40.0%
Total Operating Expenses	**180,737**	**235,000**	**203,313**	**234,800**	**-0.1%**
Operating Income (Loss)	**265,370**	**270,000**	**246,687**	**215,200**	**-20.3%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	23,225	6,000	7,000	15,000	150.0%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**23,225**	**6,000**	**7,000**	**15,000**	**150.0%**
Income (Loss) Before Operating Transfers	**288,595**	**276,000**	**253,687**	**230,200**	**-16.6%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(25,000)	(25,000)	(25,000)	(25,000)	**0.0%**
Change in Net Position	**263,595**	**251,000**	**228,687**	**205,200**	**-18.2%**
Net Position Beginning of Year	**540,620**	**804,215**	**804,215**	**1,032,902**	
End of Year	**$ 804,215**	**$ 1,055,215**	**$ 1,032,902**	**$ 1,238,102**	

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City of Maplewood
2021 Budget Summary
Total Internal Services Funds

Date of Adoption: December 14, 2020
Responsible Department: Finance

Internal Service Funds

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 9,888,931	$ 11,325,220	$ 10,026,780	$ 8,851,717	-21.8%
Commodity Sales	26,038	35,000	25,000	35,000	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	9,256	-	2,500	25,000	N/A
Total Operating Revenues	**9,924,225**	**11,360,220**	**10,054,280**	**8,911,717**	**-21.6%**
Operating Expenses:					
Wages and Benefits	8,824,933	9,359,980	7,890,110	7,507,467	-19.8%
Materials and Supplies	248,716	211,190	231,190	237,700	12.6%
Professional Services	949,682	798,160	837,060	804,300	0.8%
Depreciation	382,350	365,000	365,000	386,000	5.8%
Total Operating Expenses	**10,405,681**	**10,734,330**	**9,323,360**	**8,935,467**	**-16.8%**
Operating Income (Loss)	**(481,456)**	**625,890**	**730,920**	**(23,750)**	**-103.8%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	41,987	32,410	32,410	32,410	0.0%
Investment Income	112,337	44,000	33,500	47,000	6.8%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	29,458	25,000	101,012	-	-100.0%
Total Nonoperating Revenue (Expense)	**183,782**	**101,410**	**166,922**	**79,410**	**-21.7%**
Income (Loss) Before Operating Transfers	**(297,674)**	**727,300**	**897,842**	**55,660**	**-92.3%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	(400,000)	-	-	0.0%
Change in Net Position	**(297,674)**	**327,300**	**897,842**	**55,660**	**-83.0%**
Net Position Beginning of Year	**4,012,502**	**3,714,828**	**3,714,828**	**4,612,670**	
End of Year	$ **3,714,828**	$ **4,042,128**	$ **4,612,670**	$ **4,668,330**	

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City of Maplewood

2021 Internal Services Budget Summary
Employee Benefits Internal Service Fund

Responsible Department: Finance

Employee Benefits Fund (701)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 7,647,372	$ 9,010,220	$ 7,700,000	$ 6,582,807	-26.9%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	87	-	-	-	0.0%
Total Operating Revenues	**7,647,459**	**9,010,220**	**7,700,000**	**6,582,807**	**-26.9%**
Operating Expenses:					
Wages and Benefits	7,957,985	8,445,220	7,000,000	6,582,807	-22.1%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	39,869	25,000	25,000	40,000	60.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	**7,997,854**	**8,470,220**	**7,025,000**	**6,622,807**	**-21.8%**
Operating Income (Loss)	**(350,395)**	**540,000**	**675,000**	**(40,000)**	**-107.4%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	41,987	32,410	32,410	32,410	0.0%
Investment Income	57,609	25,000	20,000	25,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**99,596**	**57,410**	**52,410**	**57,410**	**0.0%**
Income (Loss) Before Operating Transfers	**(250,799)**	**597,410**	**727,410**	**17,410**	**-97.1%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	(400,000)	-	-	N/A
Change in Net Position	**(250,799)**	**197,410**	**727,410**	**17,410**	**-91.2%**
Net Position Beginning of Year	**(85,652)**	**(336,451)**	**(336,451)**	**390,959**	
End of Year	$ (336,451)	$ (139,041)	$ 390,959	$ 408,369	

City of Maplewood

2021 Internal Services Budget Summary
Fleet Management Internal Service Fund

Responsible Department: Public Works

Fleet Management Fund (702)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 947,700	$ 976,000	$ 976,000	$ 976,000	0.0%
Commodity Sales	26,038	35,000	25,000	35,000	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	**973,738**	**1,011,000**	**1,001,000**	**1,011,000**	**0.0%**
Operating Expenses:					
Wages and Benefits	332,766	347,550	337,900	353,490	1.7%
Materials and Supplies	195,557	130,000	150,000	148,000	13.8%
Professional Services	133,876	160,100	155,000	160,100	0.0%
Depreciation	331,676	310,000	310,000	335,000	8.1%
Total Operating Expenses	**993,875**	**947,650**	**952,900**	**996,590**	**5.2%**
Operating Income (Loss)	**(20,137)**	**63,350**	**48,100**	**14,410**	**-77.3%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	16,994	5,000	2,500	5,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	29,160	25,000	100,000	25,000	0.0%
Total Nonoperating Revenue (Expense)	**46,154**	**30,000**	**102,500**	**30,000**	**0.0%**
Income (Loss) Before Operating Transfers	**26,017**	**93,350**	**150,600**	**44,410**	**-52.4%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	**0.0%**
Change in Net Position	**26,017**	**93,350**	**150,600**	**44,410**	**-52.4%**
Net Position Beginning of Year	**2,884,512**	**2,910,529**	**2,910,529**	**3,061,129**	
End of Year	$ **2,910,529**	$ **3,003,879**	$ **3,061,129**	$ **3,105,539**	

City of Maplewood

2021 Internal Services Budget Summary

IT Internal Service Fund

Responsible Department: Information Technology

Information Technology Fund (703)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 900,000	$ 954,000	$ 954,000	$ 900,000	-5.7%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	2,500	-	0.0%
Total Operating Revenues	**900,000**	**954,000**	**956,500**	**900,000**	**-5.7%**
Operating Expenses:					
Wages and Benefits	408,743	427,210	427,210	431,170	0.9%
Materials and Supplies	53,159	81,190	81,190	89,700	10.5%
Professional Services	442,207	327,060	327,060	318,200	-2.7%
Depreciation	50,674	55,000	55,000	51,000	-7.3%
Total Operating Expenses	**954,783**	**890,460**	**890,460**	**890,070**	**0.0%**
Operating Income (Loss)	**(54,783)**	**63,540**	**66,040**	**9,930**	**-84.4%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	4,670	1,000	1,000	1,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	298	-	1,012	-	0.0%
Total Nonoperating Revenue (Expense)	**4,968**	**1,000**	**2,012**	**1,000**	**0.0%**
Income (Loss) Before Operating Transfers	**(49,815)**	**64,540**	**68,052**	**10,930**	**-83.1%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	**0.0%**
Change in Net Position	**(49,815)**	**64,540**	**68,052**	**10,930**	**-83.1%**
Net Position Beginning of Year	**269,692**	**219,877**	**219,877**	**287,929**	
End of Year	$ **219,877**	$ **284,417**	$ **287,929**	$ **298,859**	

City of Maplewood

2021 Internal Services Budget Summary
Dental Insurance Internal Service Fund

Responsible Department: Finance

Dental Insurance Fund (704)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 122,243	$ 145,000	$ 135,000	$ 140,000	-3.4%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	**122,243**	**145,000**	**135,000**	**140,000**	**-3.4%**
Operating Expenses:					
Wages and Benefits	125,439	140,000	125,000	140,000	0.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	**125,439**	**140,000**	**125,000**	**140,000**	**0.0%**
Operating Income (Loss)	**(3,196)**	**5,000**	**10,000**	**-**	**-100.0%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	3,494	1,000	1,000	1,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**3,494**	**1,000**	**1,000**	**1,000**	**0.0%**
Income (Loss) Before Operating Transfers	**298**	**6,000**	**11,000**	**1,000**	**-83.3%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	**0.0%**
Change in Net Position	**298**	**6,000**	**11,000**	**1,000**	**-83.3%**
Net Position Beginning of Year	**101,567**	**101,865**	**101,865**	**112,865**	
End of Year	$ **101,865**	$ **107,865**	$ **112,865**	$ **113,865**	

City of Maplewood

2021 Internal Services Budget Summary
Risk Management Internal Service Fund

Responsible Department: Finance

Risk Management Fund (705)

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	$ 271,616	$ 240,000	$ 261,780	$ 252,910	5.4%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	9,169	-	-	-	0.0%
Total Operating Revenues	**280,785**	**240,000**	**261,780**	**252,910**	**5.4%**
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	333,730	286,000	330,000	286,000	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	**333,730**	**286,000**	**330,000**	**286,000**	**0.0%**
Operating Income (Loss)	**(52,945)**	**(46,000)**	**(68,220)**	**(33,090)**	**-28.1%**
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	29,570	12,000	9,000	15,000	25.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	**29,570**	**12,000**	**9,000**	**15,000**	**25.0%**
Income (Loss) Before Operating Transfers	**(23,375)**	**(34,000)**	**(59,220)**	**(18,090)**	**-46.8%**
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	**0.0%**
Change in Net Position	**(23,375)**	**(34,000)**	**(59,220)**	**(18,090)**	**-46.8%**
Net Position Beginning of Year	**842,383**	**819,008**	**819,008**	**759,788**	
End of Year	$ **819,008**	$ **785,008**	$ **759,788**	$ **741,698**	

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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 $200,354, or 0.63% overall. Fund balance in the EDA, capital project and debt service funds will decrease due to planned projects; however, the City levied to increase fund balance in the General Fund by $100,000 to improve liquidity.

Special Revenue Funds:

Fund balance in the special revenue funds will decrease by $105,940, or 8.00%, in 2021. The primary reason for this is a one-time transfer in to the Recreation Fund. Significant changes are described below.

EDA – fund balance in this fund is projected to decrease by $50,000, to allow for the EDA to purchase property and participate in economic development activities.

Fire Training Operations Fund – fund balance is expected to decrease $32,900, or 97.96%, primarily due to the planned rental payment to the Fire Training Facility Capital Project Fund.

Debt Service Funds:

Fund balance in the debt service funds will decrease slightly, 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 $60,672, or 0.73%, in 2021. This is due to planned debt service payments and timing differences with regard to recognition of revenues and scheduled amortization of principal.

Capital Projects Funds:

Fund balance in the capital projects funds will decrease $133,742, or 1.39%, primarily due to planned capital projects. Significant changes are described below.

Building Replacement **–** fund balance will increase $127,990 or 182.14%, project phasing. Capital expenditures from this fund vary annually, depending on the capital improvement plan.

Public Safety Equipment – fund balance will decrease $142,442, or 97.79% due to the purchase of previously leased vehicles, as the City phases out of the leasing program.

Fire Training Facility – fund balance will increase $36,000, or 14.33%, in this fund. Planned rental payments in from the fire facility operations fund will replenish the deficit in this fund.

WAC St. Paul **–** fund balance will increase $173,448, or 30.7%, due to the timing of capital projects. Water infrastructure replacement is the intended use of these funds, and expenditures vary from year to year.

WAC North St. Paul – fund balance will increase $10,400, or 25.10%, in 2021. The City is intentionally replenishing the reserves for future capital projects.

Right-of-Way-Fund – fund balance will increase $13,000, or 11.96%, in 2021. There are no capital expenditures planned in the budget year for 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 $199,274, or 15.2%, overall. This is primarily due to projected collections of tax increment.

Street Revitalization – fund balance will decrease $1,393,912, or 56.83%, due to planned capital projects. Expenditures are funded by franchise taxes designated for capital purposes.

Fire Station 3M – fund balance will increase $940,000 due to a bond issuance for the construction of a new fire station. The station will be completed in the next year.

Enterprise Funds

Net position in the enterprise funds will increase $1,277,648, or 2.78%, in 2021. This is primarily due to projected increases in ambulance revenue and recycling fees. Significant changes in the enterprise funds are noted below.

Recycling and Trash – net position in this fund will increase $16,435, or 8.38%, in 2021. The City will raise recycling fees in 2021 by 25% to fund increased hauling contracts.

Street Lights – net position will increase $205,200, or 19.87%. The City is intentionally replenishing the reserves for future capital projects.

Internal Service Funds

Net position in the internal service funds will increase $55,660, or 1.21%, in 2021. This is mostly due to an increases in rental charges for the Employee Benefit Fund. Significant changes in internal service funds are described below.

Employee Benefits – net position will increase $17,410 in this fund. This is due to a planned increase in employee benefit charges to build up the fund to offset leave payable liabilities.

BUDGETED CHANGES IN FUND BALANCE AND NET POSITION

Fund	Beginning Fund Balance 1-1-2021	2021 Revenues	Net Transfers and Other Sources/Uses	2021 Expenditures	Ending Fund Balance 12-31-2021
GOVERNMENTAL FUNDS:					
General Fund	12,432,637	21,483,770	1,290,000	22,673,770	12,532,637
Total General Fund	**12,432,637**	**21,483,770**	**1,290,000**	**22,673,770**	**12,532,637**
Special Revenue Funds:					
Charitable Gambling	21,800	15,000	-	15,000	21,800
Communications	987,867	587,000	-	604,040	970,827
Recreation Programs	(0)	-	-	-	(0)
Police Services	33,835	9,000	-	10,000	32,835
Fire Training Operations	33,584	76,000	(36,000)	72,900	684
Tree Fund	82,800	10,000	-	15,000	77,800
EDA	165,116	100,000	-	150,000	115,116
Total Special Revenue	**1,325,002**	**797,000**	**(36,000)**	**866,940**	**1,219,062**
Debt Service Fund	8,365,026	7,390,110	979,869	8,430,651	8,304,354
Total Debt Service Fund	**8,365,026**	**7,390,110**	**979,869**	**8,430,651**	**8,304,354**
Capital Projects Funds:					
Building Replacement	70,270	324,990	-	197,000	198,260
MCC Capital Improvement	101,266	213,080	-	215,080	99,266
Park Improvement	1,577,681	100,000	-	200,000	1,477,681
Capital Improvement	190,938	86,000	-	81,500	195,438
Public Safety Equipment	145,658	391,000	(113,442)	420,000	3,216
WAC St. Paul	565,002	445,000	(169,572)	101,980	738,450
WAC North St. Paul	41,440	12,000	-	1,600	51,840
Right of Way	108,715	13,000	-	-	121,715
TIF 1-4	234,679	1,000	(20,358)	1,000	214,321
TIF 1-5	202,404	1,000	(16,574)	5,000	181,830
TIF 1-6	510,325	184,000	(93,569)	5,000	595,756
TIF 1-7	4,566	22,100	-	22,000	4,666
TIF 1-8	91,108	97,000	-	87,500	100,608
TIF 1-10	26,066	215,000	(20,000)	200,000	21,066
TIF 1-11	(105,749)	25,000	-	500	(81,249)
TIF 1-12	500,033	1,005,000	(97,425)	805,000	602,608
TIF 1-13	(152,290)	380,000	(66,400)	290,500	(129,190)
TIF 1-14	-	2,500	-	2,500	-
Fire Station 3M	2,059,459	40,000	11,600,000	10,700,000	2,999,459
Fire Training Facility	(251,140)	-	36,000	-	(215,140)
Street Revitalization	2,452,770	3,040,788	(4,354,700)	80,000	1,058,858
Public Improvements	1,232,963	1,300,000	4,170,000	5,470,000	1,232,963
Total Capital Projects	**9,606,164**	**7,898,458**	**10,853,960**	**18,886,160**	**9,472,422**

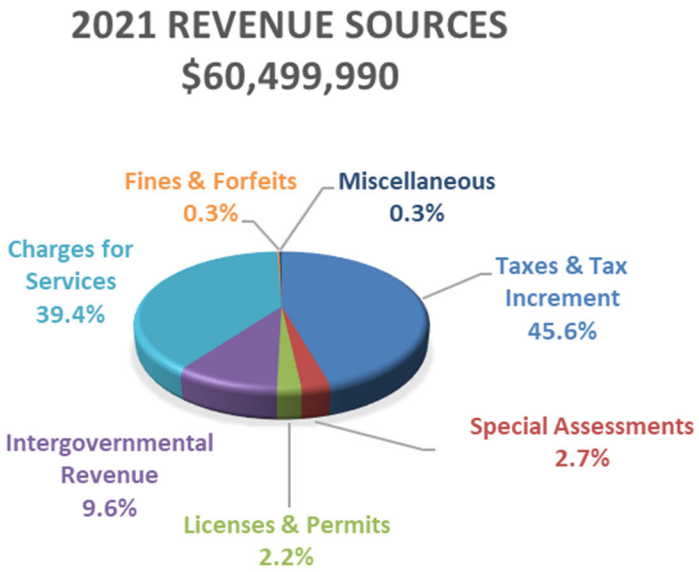
Fund	Beginning Fund Balance 1-1-2021	2021 Revenues	Net Transfers and Other Sources/Uses	2021 Expenditures	Ending Fund Balance 12-31-2021
TOTAL GOVERNMENTAL FUNDS	**31,728,828**	**37,569,338**	**13,087,829**	**50,857,521**	**31,528,474**

Fund	Beginning Fund Balance 1-1-2021	2021 Revenues	Net Transfers and Other Sources/Uses	2021 Expenditures	Ending Fund Balance 12-31-2021
ENTERPRISE FUNDS:					
Ambulance	4,004,504	3,455,000	-	3,278,198	4,181,306
Environmental Utility	25,417,299	3,151,000	(546,981)	1,780,180	26,241,138
Recycling	196,053	1,197,625	(55,000)	1,126,190	212,488
Sewer	15,352,965	5,670,900	(522,448)	5,093,080	15,408,337
Street Light	1,032,902	465,000	(25,000)	234,800	1,238,102
TOTAL ENTERPRISE FUNDS	**46,003,723**	**13,939,525**	**(1,149,429)**	**11,512,448**	**47,281,371**

Fund	Beginning Fund Balance 1-1-2021	2021 Revenues	Net Transfers and Other Sources/Uses	2021 Expenditures	Ending Fund Balance 12-31-2021
INTERNAL SERVICE FUNDS:					
Employee Benefits	390,959	6,640,217	-	6,622,807	408,369
Dental Insurance	112,865	141,000	-	140,000	113,865
Fleet	3,061,129	1,041,000	-	996,590	3,105,539
Information Technology	287,929	901,000	-	890,070	298,859
Risk Management	759,788	267,910	-	286,000	741,698
TOTAL INTERNAL SERVICE FUNDS	**4,612,670**	**8,991,127**	**0**	**8,935,467**	**4,668,330**

TOTAL 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.



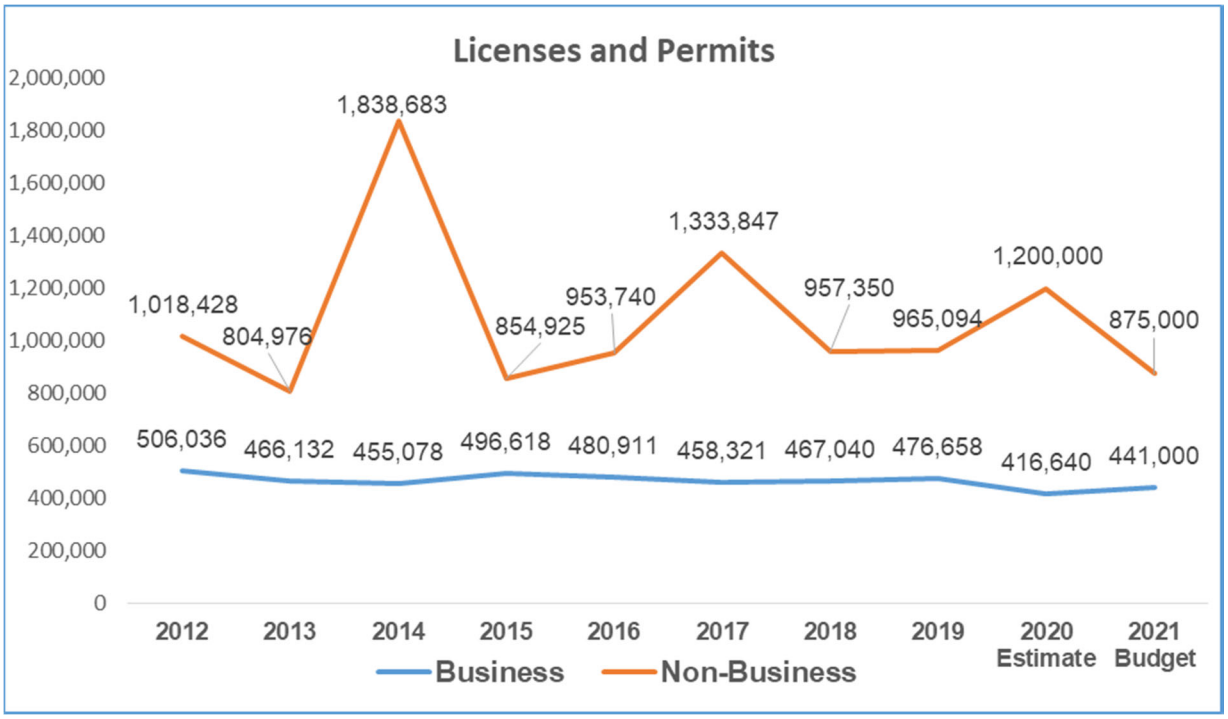
Taxes and Tax Increment **-** Tax revenues consist of property taxes, tax increments, charitable gambling funds, and penalties and interest. Taxes are the main source of revenue for the General Fund. Combined with other revenues, taxes support budgeted expenditures. Revenues must be sufficient to provide services and maintain adequate fund balance to cover emergencies and contingencies. Property tax collections for 2021 are anticipated to be approximately 98.5% 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%
2020	$23,217,300	5.0%
2021	$23,217,300	0.0%

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 2.7% of the total budgeted revenues in 2021. 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	$2,404,276	+ 37.7%
2019	$1,586,900	-33.9%
2020	$1,564,090	-1.44%
2021	$1,592,400	+1.8%

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.



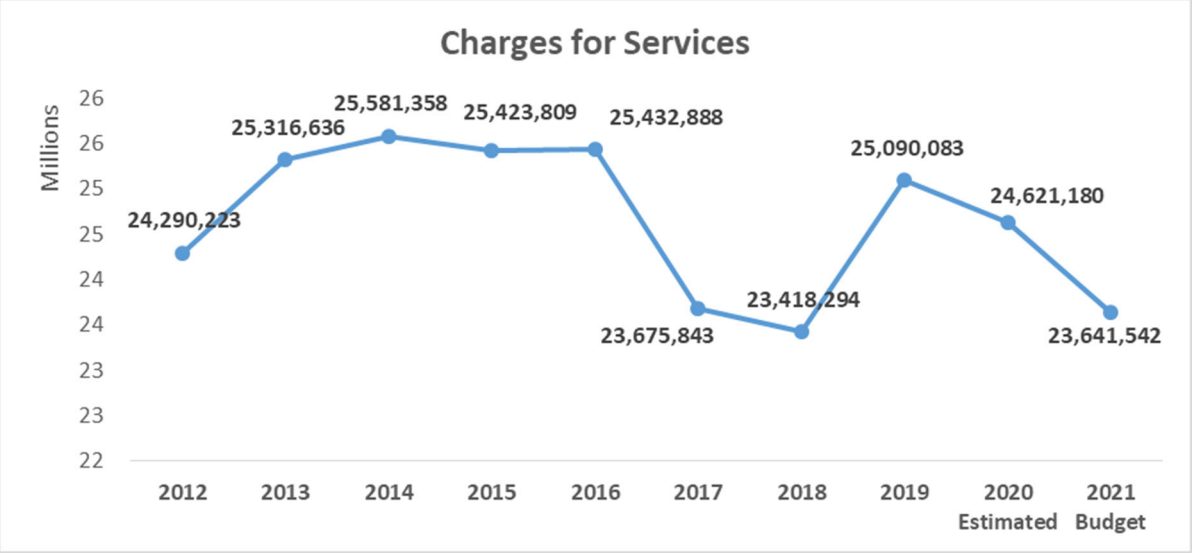
The spike in 2014 was due to the addition of a new research and development facility on the 3M campus and was not considered in the trend analysis.

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	432,105	194,104	1,933,240	864,788	1,203,158	4,511,186
2019	450,344	196,016	1,917,701	875,682	2,852,112	6,291,855
2020 Est	432,100	195,000	1,920,835	1,102,768	5,767,280	9,417,983
2021 Budget	435,000	195,000	1,814,267	1,242,600	2,108,711	5,795,878

The City received significant street construction aid in 2013 for the English/36 Project.

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. Service charges decreased in 2017, due to a reclassification of internal charges to Transfers In, resulting in increased transparency and adherence to generally accepted accounting principles. Community center fees are not reflected beginning in 2017 because the city no longer operates the center. Budgeted revenue is based on contract negotiations, economic conditions and an average of prior years' actual activity.



Fines and Forfeitures – this includes the City's share of fines collected by the County for court actions, false alarm fees, and revenue from drug forfeiture proceedings.

Year	Fine and Forfeiture Revenue
2012	$281,439
2013	$298,427
2014	$297,444
2015	$239,430
2016	$199,872
2017	$210,218
2018	$178,651
2019	$171,169
2020 Estimate	$156,500
2021 Budget	$168,000

Interest Earnings - Interest earnings consists of earnings on investments. The City budgets for investment earnings of approximately 1.0% 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	$525,446
2019	$1,247,022
2020 Estimate	$466,750
2021 Budget	$422,030

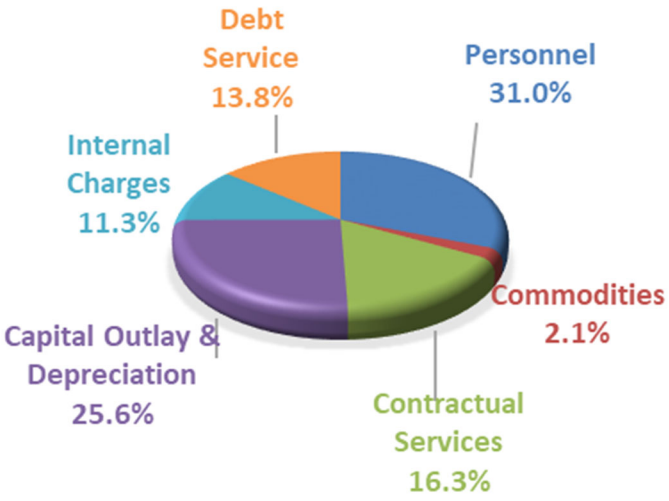
Miscellaneous Revenues **-** Miscellaneous revenues include park and water availability charges, donations and dividends. The budget is based on a review of the prior three years actuals, excluding one-time revenues.

Year	Miscellaneous Revenues
2012	$829,836
2013	$597,382
2014	$522,016
2015	$756,221
2016	$639,334
2017	$454,822
2018	$1,524,322
2019	$2,021,762
2020 Estimate	$190,000
2021 Budget	$180,840

TOTAL 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.

2021 Expenditures
$71,305,436



Personnel - Personnel costs are 31.0% of the total budget. These costs will decrease by $317,440 or 1.4%, over the prior budget due to the elimination of the recreation programming positions. One full-time equivalent position was added in the 2021 budget.

Commodities – The purchase of supplies and commodities makes up 2.1% of the total budget. Expenditures for commodities will decrease $41,600, or 2.7%, in 2021. This is due to elimination of supplies related to recreation programming.

Contractual Services - Contractual services are 16.3% of the total budget and will decrease $674,732, or 5.5%, in 2021. This is due to the elimination of recreation programming contracts and a reduction in professional contracts overall.

Capital Outlay and Depreciation - These expenditures make up 25.6% of the total budget. Costs are anticipated to be $522,380, or 2.9%, more than the prior year primarily due to the Arcade/County Rd B project.

Debt Service – Debt service payments are 13.8% of the total budget. Budgeted expenditures for debt service will be $315,858, or 3.3% less in 2021 due to the normal amortization of principal.

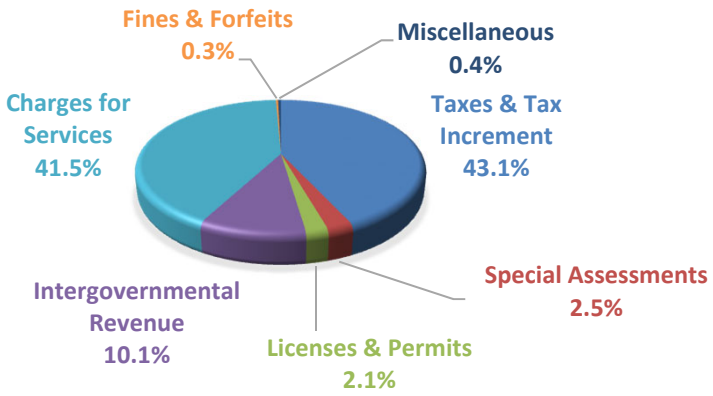
Internal Charges – Interdepartmental charges are 11.3% of the total budget. They are decreasing $1,798,473, or 18.3%, over the prior year due to a change in how payroll costs are allocated. These budgets are established for management purposes only. Expenditures in the internal service funds are reflected as interdepartmental rental charges in the City budget. Therefore, internal charges are not actually expenses.

ALLOCATION OF TOTAL REVENUE SOURCES

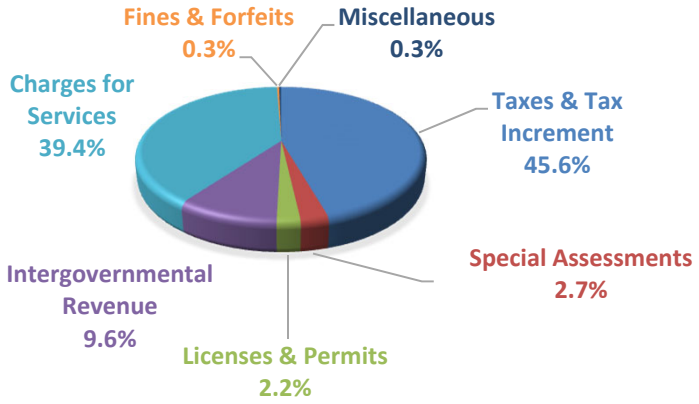
SOURCE	2020 BUDGET	PERCENT OF TOTAL	2021 BUDGET	PERCENT OF TOTAL
Taxes & Tax Increment	$27,273,300	42.8%	$27,371,300	45.2%
Special Assessments	1,564,090	2.5%	1,592,400	2.6%
Licenses & Permits	1,340,000	2.1%	1,328,000	2.2%
Intergovernmental Revenue	6,417,983	10.1%	5,795,878	9.6%
Charges for Services	26,279,720	41.2%	23,641,542	39.1%
Fines & Forfeits	181,000	0.3%	168,000	0.3%
Interest Earnings	466,750	0.7%	422,030	0.7%
Miscellaneous	251,220	0.4%	180,840	0.3%
Totals	**$63,774,063**	**100.0%**	**$60,499,990**	**100.0%**

ALL BUDGETARY FUNDS
REVENUE SUMMARY

2020 REVENUE SOURCES
$63,774,063



2021 REVENUE SOURCES
$60,499,990



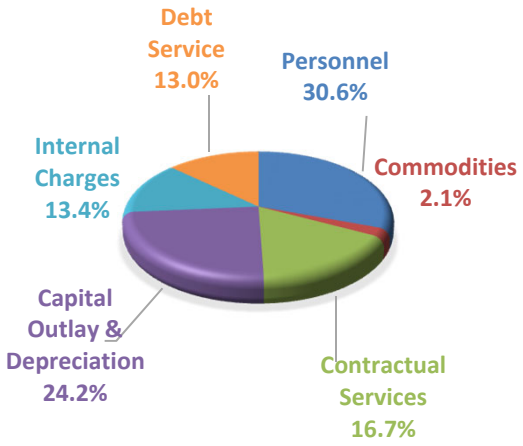
ALLOCATION OF TOTAL EXPENDITURES

TYPE	2020 BUDGET	PERCENT OF TOTAL	2021 BUDGET	PERCENT OF TOTAL
Personnel	$22,402,720	30.6%	$22,085,280	31.0%
Commodities	1,558,340	2.1%	1,516,740	2.1%
Contractual Services	12,275,220	16.7%	11,600,488	16.3%
Capital Outlay & Depreciation	17,713,500	24.2%	18,235,880	25.6%
Internal Charges	9,843,870	13.4%	8,045,397	11.3%
Debt Service	9,505,793	13.0%	9,821,651	13.8%
Totals	**$73,299,443**	**100.0%**	**$71,305,436**	**100.0%**
DEPARTMENT				
General Government	$ 4,103,660	5.6%	$ 4,073,390	5.7%
Community Development	4,441,660	6.1%	4,635,000	6.5%
Parks & Recreation	2,860,050	3.9%	1,888,080	2.6%
Public Safety	18,123,387	24.7%	27,504,198	38.6%
Public Works	23,530,560	32.1%	14,447,650	20.3%
Internal Services	10,734,330	14.6%	8,935,467	12.5%
Debt Service	9,505,793	13.0%	9,821,651	13.8%
Totals	**$73,299,440**	**100.0%**	**$71,305,436**	**100.0%**

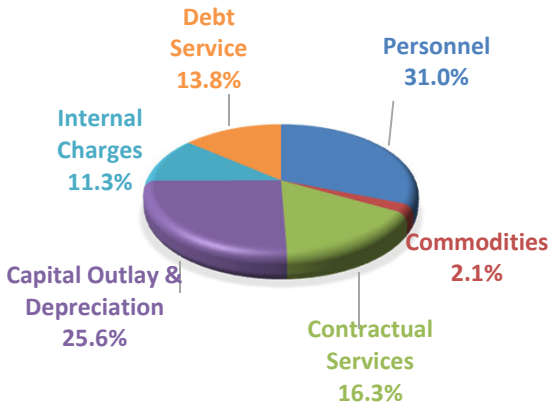
ALL BUDGETARY FUNDS
EXPENDITURE SUMMARY

Type

2020

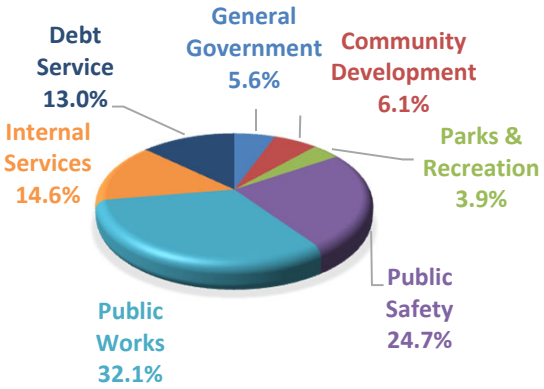


2021

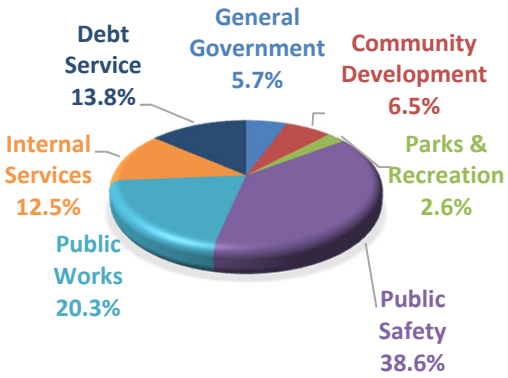


Department

2020



2021



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 2021 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, utilizing conservative projections in market value growth. 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 remain stable due to projected growth in the community. Fund balance will exceed the 50.00% of total expenditures level established by policy.

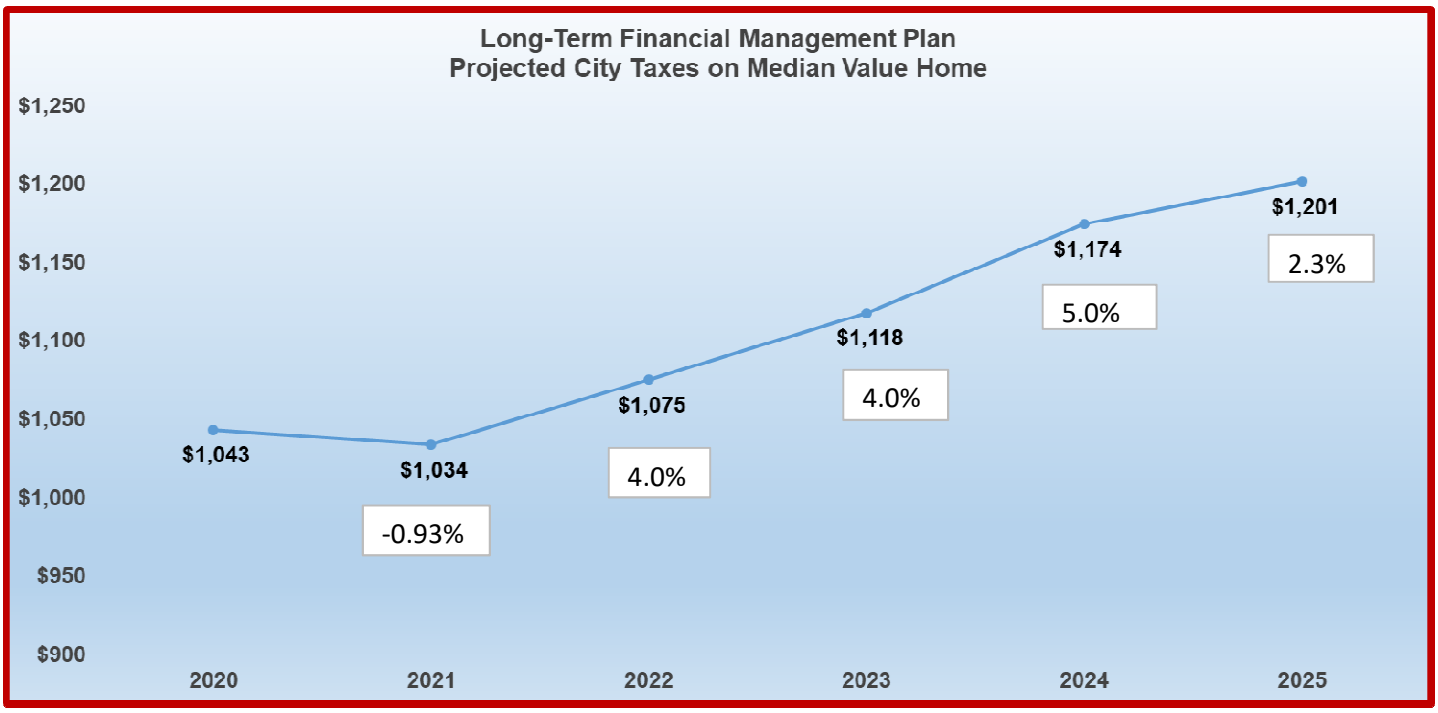
Utility Funds – the City maintains several utility enterprise funds, designed to accumulate resources necessary to replace and improve infrastructure in the City. The ten-year financial management plan for each utility fund ensures that rates are established that will provide adequate cash flow to accommodate 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 Sewer Fund and Recycling Fund for 2021.

GENERAL FUND
LONG-TERM FINANCIAL PROJECTIONS 2021-2025

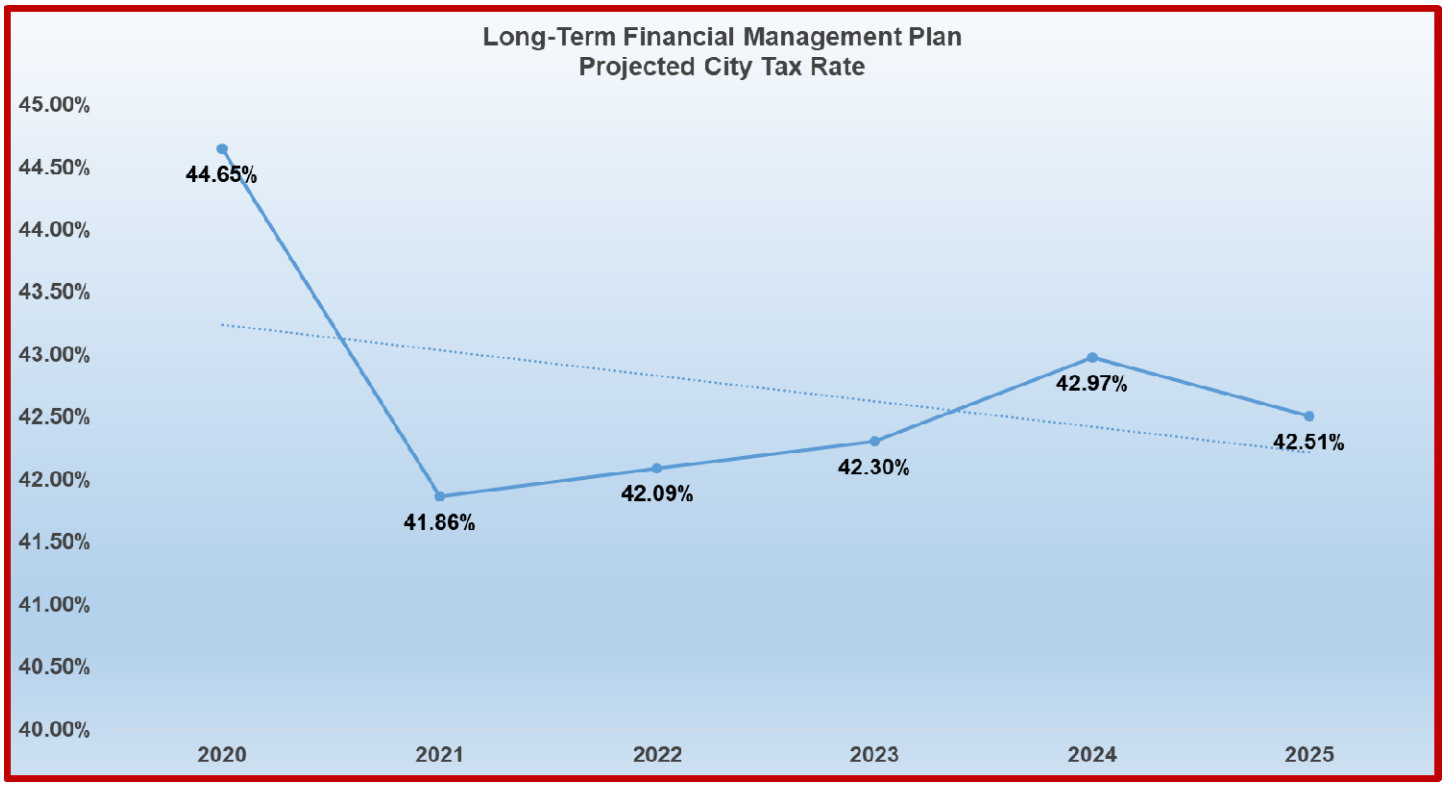
	2021 Budget	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Revenues					
Property Taxes	$ 17,324,330	$ 17,650,558	$ 18,516,992	$ 19,176,583	$ 19,857,063
Assessments & Other Taxes	-	-	-	-	-
Licenses & Permits	1,316,000	1,322,580	1,329,193	1,342,485	1,355,910
Fines & Forfeits	160,000	160,800	161,604	163,220	164,852
Intergovernmental	1,243,100	1,249,316	1,255,562	1,268,118	1,280,799
Charges for Services	1,337,500	1,344,188	1,350,908	1,364,418	1,378,062
Interest Earnings	50,000	50,250	50,501	51,006	51,516
Miscellaneous	52,840	53,104	53,370	53,903	54,442
Total Revenues	**21,483,770**	**21,830,795**	**22,718,131**	**23,419,733**	**24,142,644**
Expenditures					
General Government	3,454,350	3,523,437	3,629,140	3,738,014	3,850,155
Community Development	1,550,630	1,581,643	1,629,092	1,677,965	1,728,304
Parks	1,458,000	1,487,160	1,531,775	1,577,728	1,625,060
Public Safety	12,836,600	13,093,332	13,486,132	13,890,716	14,307,437
Public Works	3,374,190	3,441,674	3,544,924	3,651,272	3,760,810
Total Expenditures	**22,673,770**	**23,127,245**	**23,821,063**	**24,535,695**	**25,271,765**
Excess (deficit) of revenues over expenditures	**(1,190,000)**	**(1,296,450)**	**(1,102,932)**	**(1,115,962)**	**(1,129,121)**
Other financing sources (uses):					
Transfers In:	1,290,000	1,296,450	1,302,932	1,315,962	1,329,121
Transfers Out:	-	-	-	-	-
Total other financing sources (uses)	**1,290,000**	**1,296,450**	**1,302,932**	**1,315,962**	**1,329,121**
Change in fund balance	**100,000**	**-**	**200,000**	**200,000**	**200,000**
Fund balance January 1	12,008,084	12,108,084	12,108,084	12,308,084	12,508,084
Fund balance December 31	$ 12,108,084	$ 12,108,084	$ 12,308,084	$ 12,508,084	$ 12,708,084
Fund balance % of expenditures	**53.4%**	**52.4%**	**51.7%**	**51.0%**	**50.3%**

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.



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SECTION IV

CAPITAL IMPROVEMENT AND DEBT



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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.

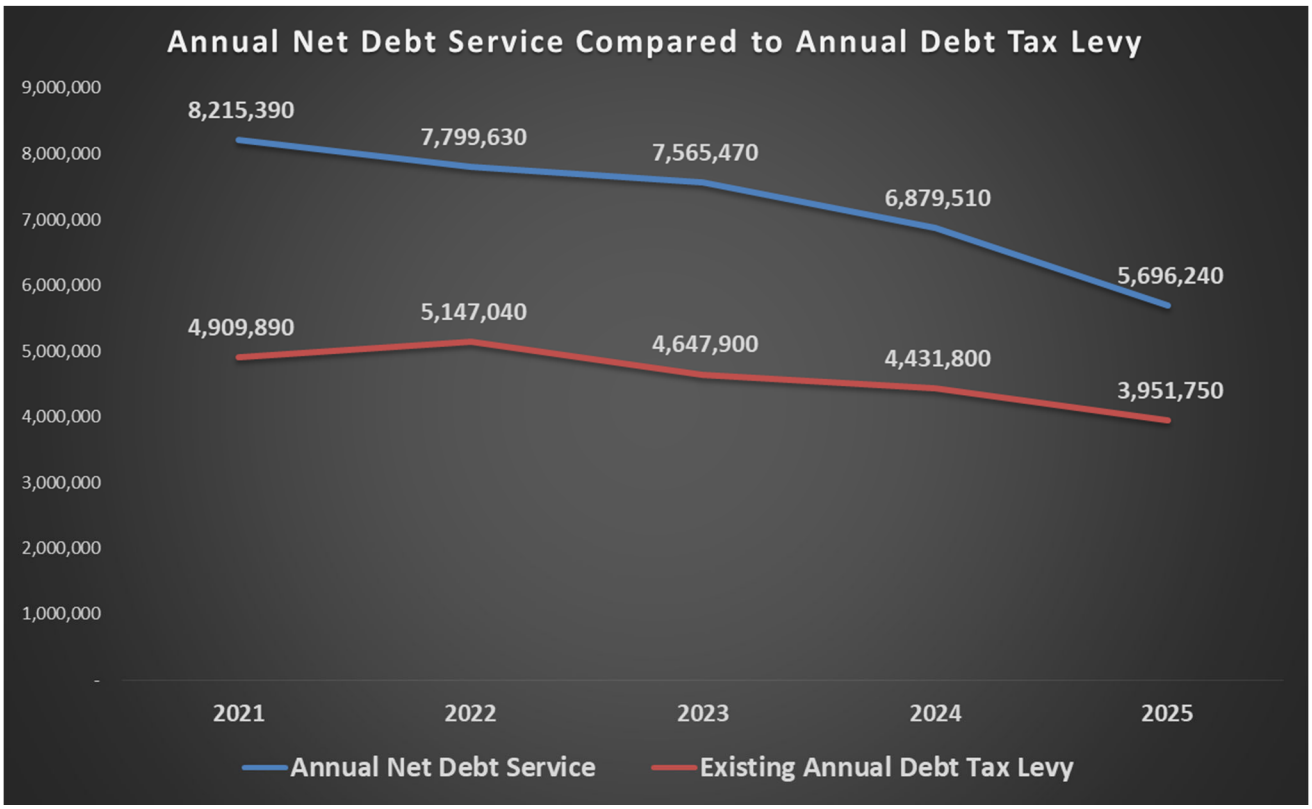
Types of Debt - The 2021 budget for the Debt Service Fund includes a tax levy of $4,909,890 which is a 4.8% increase over the prior year. The following table illustrates a breakdown by bond issue type along with a prior-year comparison:

DEBT SERVICE LEVY BY BOND ISSUE TYPE

2020	2021	
$3,277,919	$4,002,891	Public Works Improvement Bonds
377,535	170,289	Tax Abatement Bonds
634,627	577,255	Capital Improvement Plan Bonds
222,911	0	Fire Safety Bonds
159,510	159,455	Equipment Certificates
$4,682,300	**$4,909,890**	**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 2021 Debt Service Budget total $3,346,650, including special assessments, intergovernmental aid and investment interest. Anticipated 2021 special assessment revenues are $1,510,400. State street aid is expected to be $914,590. Investment interest is projected at approximately $55,230. Transfers from tax increment and utility funds total $1,095,681.

The 2011A G.O. Improvement Bonds will be refunded by the $5,440,000 Direct Bank Placement G.O. Refunding Bonds, Series 2020A, on February 1, 2021. The proceeds were settled with the City on November 4, 2020. The City will also issue $10,000,000 in G.O. Capital Improvement Bonds in February of 2021.

Projected Debt Service Payments - Expenditures for the 2021 Debt Service Budget total $8,430,651, exclusive of the refunding activity. The budget consists primarily of principal and interest payments on bond issues. The difference between expenditures and revenues in the 2021 debt service budget will be financed by fund balances and transfers in from other funds.

Existing and Projected Debt Outstanding - On December 31, 2020, the City's net debt outstanding is $55,217,170. This is a decrease of 0.6% from the balance on December 31, 2019. On December 31, 2021, the City's net debt outstanding will be $58,637,820, which represents an increase of 6.2% from the balance on December 31, 2020.

Changes in General Long-Term Debt Payable		
Debt payable - January 1:	**2020**	**2021**
Tax Increment Bonds	$1,190,203	$952,170
Street Improvement Bonds	40,350,000	48,510,000
G.O. Revenue Bonds	5,435,000	5,025,000
General Obligation Bonds	8,570,000	6,170,000
Total debt payable – January 1	**55,545,203**	**60,657,170**
Plus: New debt issues	11,680,000	10,000,000
Less: Debt retired/refunded	6,568,033	12,019,350
Total debt payable - December 31	**60,657,170**	**58,637,820**
Escrow balance for refunding bonds	(5,440,000)	(-0-)
Net debt outstanding – December 31	**$55,217,170**	**$58,637,820**
Percent increase (decrease)	-0.6%	+6.2%

Projected New Debt - The anticipated new debt issuance for 2021, in the amount of $10,000,000, will be utilized for the following acquisitions and improvements:

- Fire Station $10,000,000

Note: The amount of debt issuance for the Fire Station is more than the CIP contained in this document, due to changes that occurred after the CIP was published.

Debt Retirement - The 2021 principal retirement of $12,019,350 includes the defeasance of the Advance Bank Placement General Obligation Refunding Bonds, Series 2020A. This was an advance direct bank refunding. Funds were settled to the City in November of 2020 and the original debt will be defeased on February 1, 2021, the payment date.

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 four bond issues subject to the debt limit: Capital Improvement Plan Bonds, Series 2013A; 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 2021-2025. 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				
	2021	2022	2023	2024	2025
Projected market value	4,501,823,575	4,614,369,164	4,752,800,239	4,895,384,246	5,042,245,774
Statutory debt limit					
3% of market value	135,054,707	138,431,075	142,584,007	146,861,527	151,267,373
Amount of debt applicable to debt limit:					
CIP 2013A	2,155,000	1,965,000	1,770,000	1,570,000	1,365,000
CIP & Equipment 2014A	2,155,000	2,030,000	1,905,000	1,770,000	1,630,000
CIP & Equipment 2015B	215,000	175,000	135,000	90,000	45,000
CIP & Equipment 2016A	1,110,000	920,000	835,000	750,000	660,000
Total debt applicable	5,635,000	5,090,000	4,645,000	4,180,000	3,700,000
Legal debt margin	**129,419,707**	**133,341,075**	**137,939,007**	**142,681,527**	**147,567,373**

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.

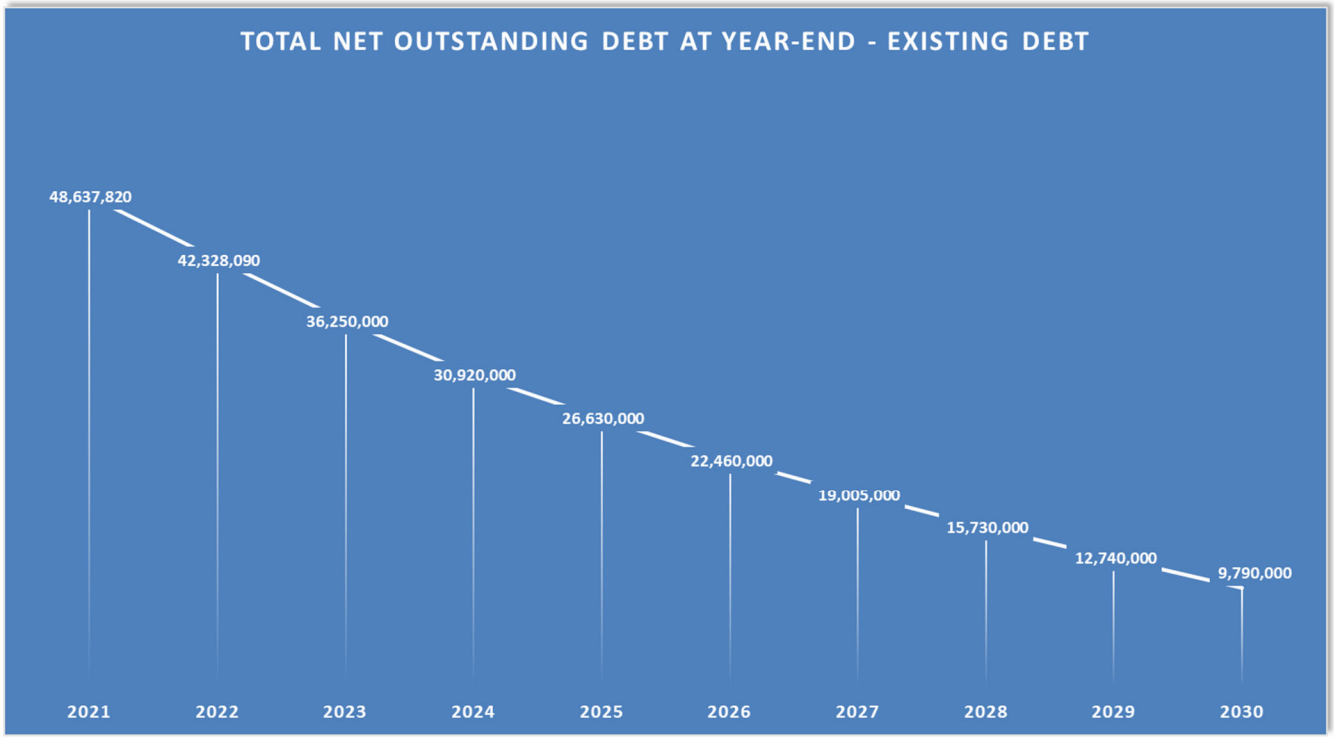
For the 2014 bond issue, the City used Standard & Poor's Ratings Services. Maplewood was assigned a rating of AA+ with a stable outlook.

The AA+ rating, with stable outlook, was affirmed by Standard & Poor's for the 2015, 2016, 2017, 2018, 2019 and 2020 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 City's debt. Minnesota pension liabilities continue to improve, which could eventually improve the rating. However, Maplewood's 2020 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 56.1% of the principal is due within 5 years and 83.9% of the principal is due within 10 years. The schedule below reflects regular debt service payments for debt issued prior to 2021 and does not include refunding activity. Principal and interest payments due over the life of the City's bonds are as follows:

Year	Principal	Interest	TOTAL
2021	12,019,350	1,636,040	13,655,390
2022	6,309,730	1,357,420	7,667,150
2023	6,078,090	1,183,330	7,261,420
2024	5,330,000	941,280	6,271,280
2025	4,290,000	800,600	5,090,600
2026	4,170,000	676,420	4,846,420
2027	3,455,000	561,010	4,016,010
2028	3,275,000	463,680	3,738,680
2029	2,990,000	372,110	3,362,110
2030	2,950,000	288,500	3,238,500
2031	2,630,000	214,800	2,844,800
2032	2,360,000	151,610	2,511,610
2033	1,710,000	99,460	1,809,460
2034	1,570,000	55,790	1,625,790
2035	1,030,000	22,410	1,052,410
2036	490,000	4,900	494,900
TOTAL	60,657,170	8,829,360	69,486,530



City of Maplewood

Ramsey County, Minnesota

2021 – 2025 Capital Improvement Plan



Adopted December 14, 2020

Prepared by the City Manager and Department of Finance

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SECTION I
INTRODUCTION



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CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

DECEMBER 14, 2020

CITY COUNCIL

MARYLEE ABRAMS, MAYOR
Term Expires 1-01-2021

KATHLEEN JUENEMANN, COUNCILMEMBER
Term Expires 1-01-2023

SYLVIA NEBLETT, COUNCILMEMBER
Term Expires 1-01-2021

BRYAN SMITH, COUNCILMEMBER
Term Expires 1-01-2021

BILL KNUTSON, COUNCILMEMBER
Term Expires 01-01-2021

CITY MANAGERIAL STAFF

Officer	Position	Date Appointed
Melinda Coleman	City Manager	February 6, 2015
Mike Sable	Assistant City Manager/HR Director	September 18, 2019
Jeff Thompson	Community Development Director	May 6, 2019
Ellen Paulseth	Finance Director	May 2, 2016
Audra Robbins	Manager of Parks & Recreation	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
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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Maplewood

December 14, 2020

Honorable Mayor and Council Members:

Introduction

The 2021 – 2025 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 2021 – 2025 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 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 2021 – 2025 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 2021 – 2025 CIP include:

Equipment & Facilities

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

Street Improvements

- Cope/McMenemy Area Street Improvements
- Montana/Nebraska Area Pavement
- Schaller Area Pavement
- East Shore Drive Area Street Improvements
- Southcrest/Ferndale Street Improvements
- Gervais Area Pavement
- Hazel/Cope Area Improvements
- Walter/Beam Area Pavement
- Woodlyn/Southlawn Area Pavement
- Birmingham/Sandhurst Area Street Improvements
- Maplewood Dr./Cypress Area Pavement
- Prosperity Road Street Improvements
- Montana/Nebraska Area Pavement
- McKnight Traffic Signal Replacement
- Sterling Street Bridge Replacement
- Rice Street

Parks

- Nature Center Outdoor Upgrades
- Master Plan Park Maintenance
- Open Space Improvements
- Park Improvements

Economic Development

- Gladstone Area Redevelopment
- Housing Replacement Program

Recommendation

The 2021 – 2025 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 2021 – 2025 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.

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.

Public Safety Equipment Replacement Fund – this fund is being established to finance police and fire equipment expenditures. 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 Revitalization Fund – this fund accounts for franchise taxes established through a franchise agreement with gas providers. Customers pay a tax with their gas bills, which is provided to the City. The City uses the fees to fund street projects.

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

Other Agencies:

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

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

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

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

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

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

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

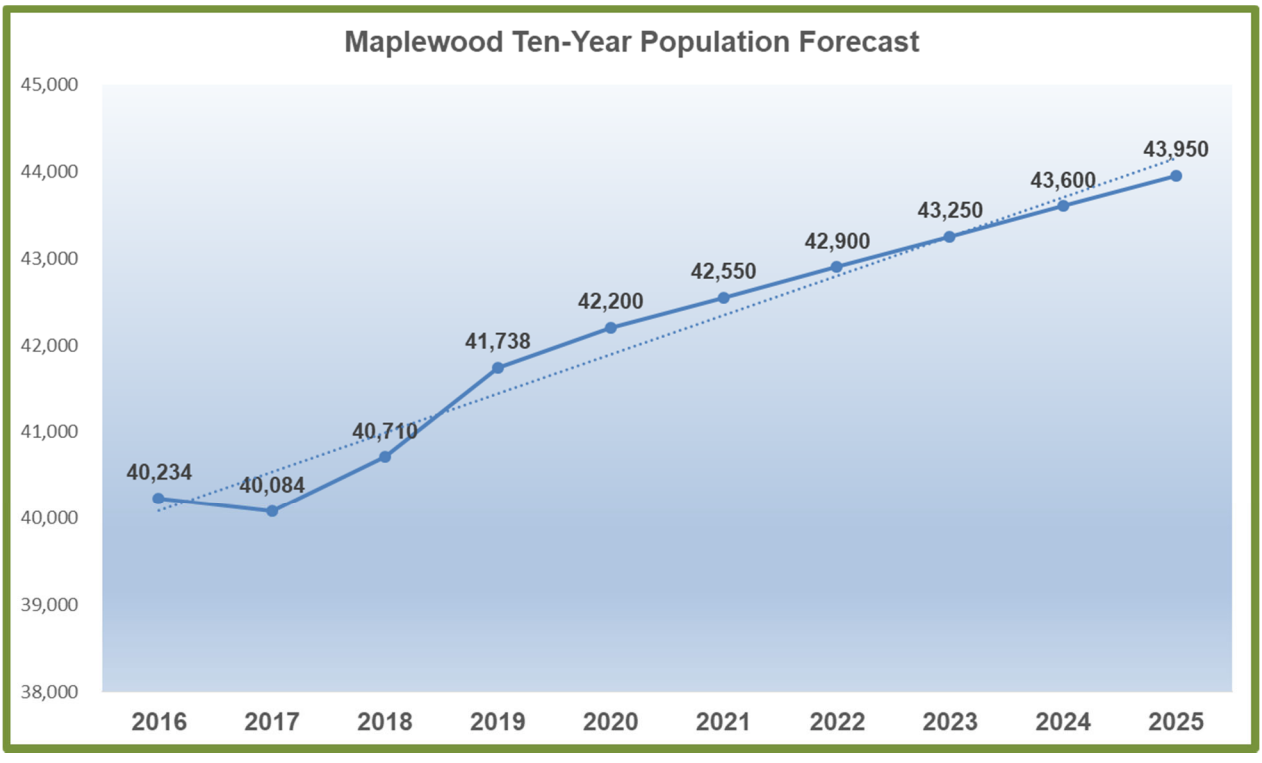
Other Sources of Revenue:

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

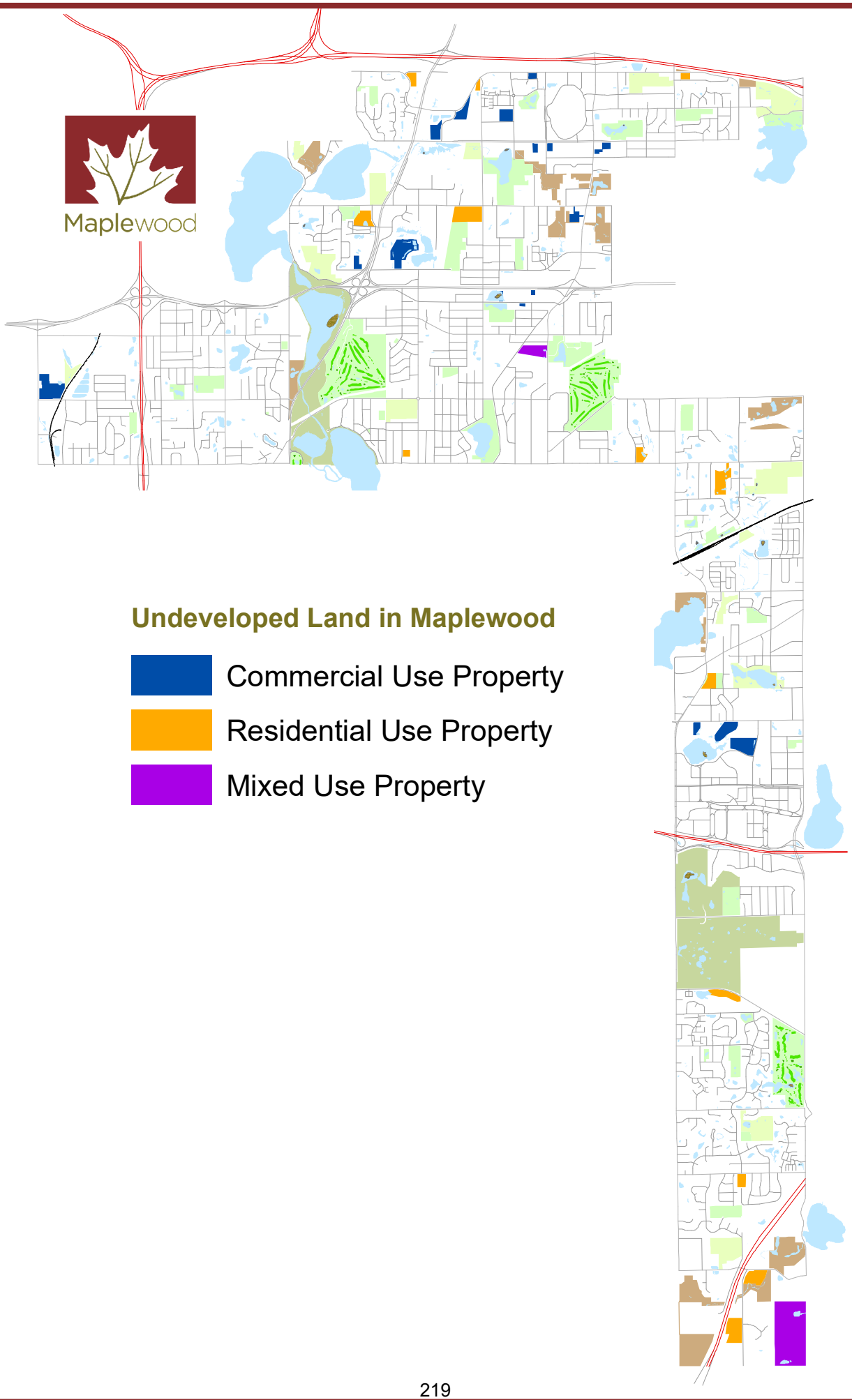
Grants – Grants and contributions are occasionally received from other sources, usually state or federal agencies. The City Council approves the receipt of grants and contributions.

Maplewood Population and Housing Statistics

YEAR	ESTIMATED POPULATION	POPULATION GAIN (LOSS)	NEW HOUSEHOLDS	HOUSEHOLDS
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	40,710	216	94	15,624
2019	41,738	1,028	184	15,808
2020	42,200	462	1192	17,000
2021	42,550	350	160	17,160
2022	42,900	350	160	17,320
2023	43,250	350	160	17,480
2024	43,600	350	160	17,640
2025	43,950	350	160	17,800

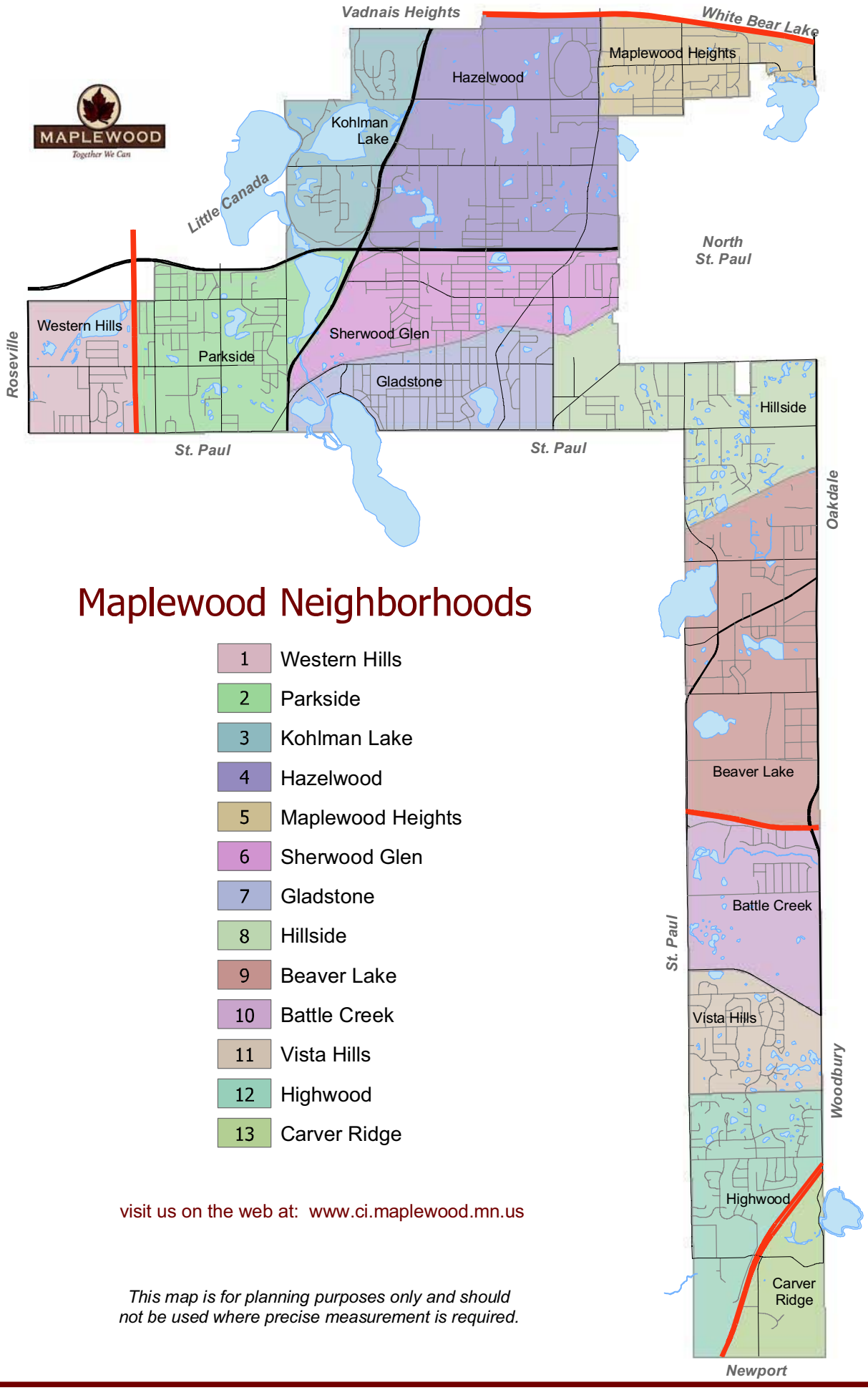


Sources: Metropolitan Council and Maplewood Staff


Maplewood
Undeveloped Land in Maplewood
Commercial Use Property
Residential Use Property
Mixed Use Property

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Maplewood Neighborhoods

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

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

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

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SECTION II
CAPITAL IMPROVEMENT PLAN



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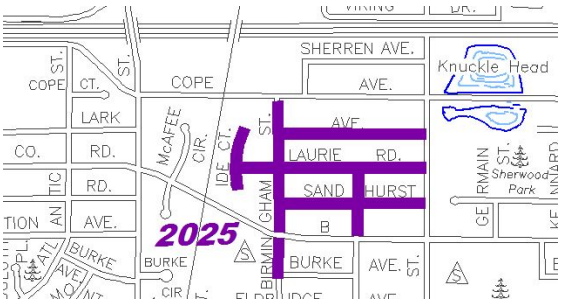


Highlights of the Capital Improvement Plan

Maplewood's Capital Improvement Plan for 2021 - 2025 contains a total of $73,661,721 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.

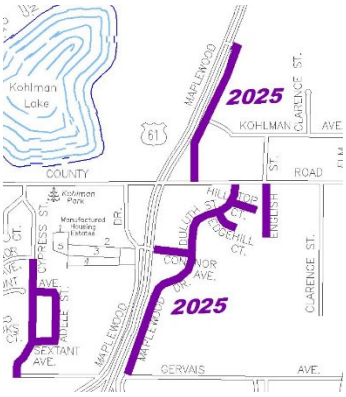
Major highlights of the 2021 – 2025 CIP are as follows:

Birmingham/Sandhurst Area Street Improvements - $4,870,000



The Birmingham/Sandhurst Area streets will be fully reconstructed in **2025**, including replacement of road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer and water main repairs, and pedestrian improvements. The following streets are included in the project: Ide Ct, Laurie Rd, Lark Ave, Sandhurst Ave., Birmingham St., and Barclay St. The project includes 1.40 miles of streets, with an average PCI rating of 43/100.

Maplewood Drive/Cypress Area Pavement - $2,020,000



The street pavement in the Maplewood Drive/Cypress Area will be reclaimed in **2025**, to include the streets: Maplewood Dr. E, Duluth St., Connor Ave., Edgehill Ct., Hilltop Ct., English St., cypress St., Sextant, Ave., Adele St., Demont Ave. The existing concrete curb and gutter will be maintained, but the pavement will be reclaimed and replaced. The project includes 1.98 miles of street with an average PCI rating of 44/100.

Sterling Street Bridge Replacement - $1,300,000



The Sterling Street Bridge is a timber bridge that crosses Fish Creek and is in need of replacement. The bridge is programmed for replacement in the City Council adopted bridge program. State Bridge Funds will pay for the majority of the project. Timing of the project will depend on availability of State funding; however, it is programmed for replacement in **2021**.

McKnight Traffic Signal Replacement - $645,571



Ramey County is planning a pavement maintenance project on McKnight Road to be performed in 2021 and 2022. As part of this project, several traffic signals will need to be upgraded. 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 **2022 and 2023** with Maplewood paying their portion of the signal replacement in those years.

County Road D Street Improvement - $176,300

The City will be the lead agency in this Ramsey County project, to be constructed in 2023 with the City's share being paid in **2024**. The project includes improvements to County Road D from Greenbrier to County Road D Circle, including road and pedestrian improvements. The date for this project is subject to change by Ramsey County.

White Bear Ave/Larpenteur Ave Street Improvements - $602,500

This Ramsey County project results in improvements to the intersection of White Bear Ave and Larpenteur Ave, including signal upgrades and pedestrian improvements. The project is proposed to be constructed in 2024, with the City's share of the payment due in **2025**. The date for the project is subject to change by Ramsey County.

East Shore Drive Area Street Improvements - $6,140,000



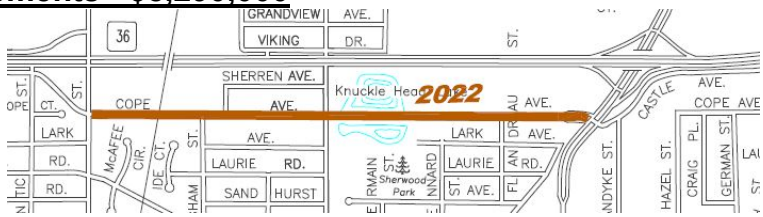
The East Shore Drive Area streets, lying north of Lake Phalen will be fully reconstructed in **2023**. The project will include the replacement of the road pavement, installation of concrete curb and gutter, expansion of storm water facilities, sanitary sewer repairs, water main repairs and pedestrian improvements. The following streets are included in the project: East Shore Drive, Adele Street, Gordon Avenue, Ripley Avenue, Sophia Avenue, Walter Street, Fenton Avenue, Phalen Place, and Ide Street. This project has 2.33 miles of street, with an average PCI rating of 29/100.

Southcrest/Ferndale Area Pavement - $2,360,000

The street pavement in the Southwest/Ferndale area will be reclaimed in **2021**. The existing curb and gutter will be maintained, but the pavement will be replaced. This area includes Valley View Avenue, Sterling Street, South Crest Avenue, Dennis Street, O'Day Street, McClelland Street, Ferndale Street, Nemitz Avenue, Arlington Avenue, Currie Street, and Myrtle Street. The project has 3.0 miles of streets with an average PCI rating of 40/100.



Cope/McMenemy Street Improvements - $8,290,000



Cope Avenue will be partially reconstructed, and McMenemy Street will be fully reconstructed in **2022**. The project includes 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. Cope Avenue will include the replacement of existing water main. The new design for the east section of Cope Avenue aligns with the City's Living Streets Policy. The project has 2.35 miles of streets, with an average PCI rating of 44/100.

Gervais Area Pavement - $2,470,000



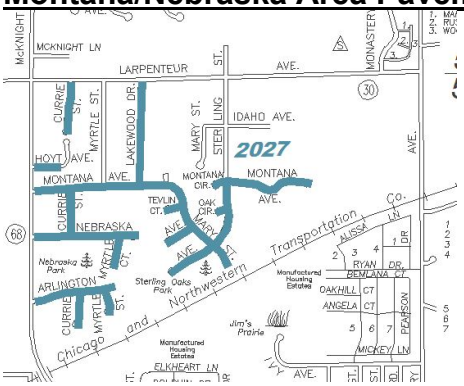
The pavement in the Gervais area will be reclaimed in **2022**, to include the streets lying north of Highway 36 and east of Barclay Street: Gervais Avenue, Gervais Court, Flandreau Street, Barclay Street, Sextant Avenue, Germain Court, Eleventh Avenue and Arial Street. The existing concrete curb and gutter will be maintained and the pavement will be replaced. New sidewalk segments will also be evaluated. The project has 2.55 miles of streets with an average PCI rating of 45/100.

Prosperity Road Street Improvements - $4,640,000



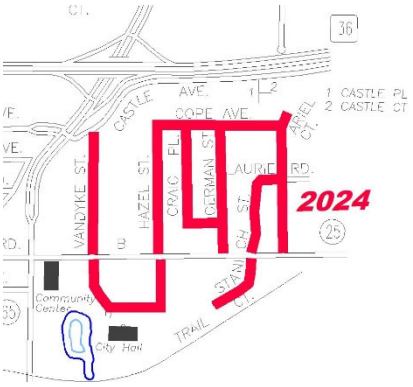
Prosperity Road and Frost Avenue will require a full reconstruction in **2023** with concrete curb and gutter, expansion of storm water facilities, sanitary sewer repairs, water main repairs, and pedestrian improvements. It will be designed to meet the requirement of the City's Living Streets Policy. Wakefield Lake is an impaired water body and a top priority of the Watershed District. The project includes 1.2 miles of streets with an average PCI rating of 38/100.

Montana/Nebraska Area Pavement - $1,870,000



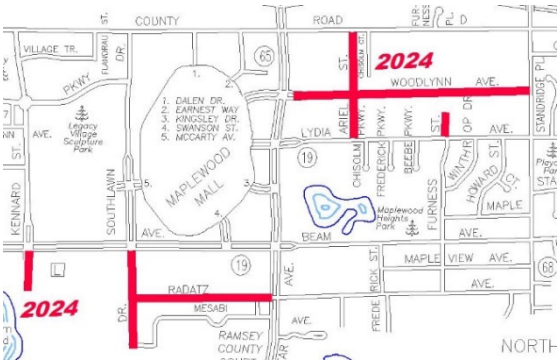
The pavement in the Montana/Nebraska Area will be reclaimed in **2021**, to include the streets lying south of Larpenteur Avenue and east of McKnight Road as follows: Currie Street, Lakewood Drive, Montana Avenue, Mary Street, Nebraska Avenue, Myrtle Court, Tevlin Court, Arlington Avenue, sterling Street, Hoyt Avenue, and Oak Circle. The existing concrete curb and gutter will be maintained, while the pavement will be replaced. The project contains 2.35 miles of streets, with an average PCI rating of 41/100.

Hazel/Cope Area Improvements - $6,510,000



The Hazel/Cope Area Streets will be fully reconstructed in **2024**, to include the replacement of pavement, installation of concrete curb and gutter, expansion of storm water facilities, utility repairs, and pedestrian improvements. The project area, lying north of City Hall and east of White Bear Avenue, includes VanDyke Street, City Hall Drive, Hazel Street, Craig Place, German Street, Ariel Street, Cope Avenue, Stanich Court, Stanich Street, and Laurie Road. The project will also include trails and storm water quality features. The project contains 2.11 miles of streets with an average PCI rating of 38/100.

Woodlynn/Southlawn Area Pavement - $2,740,350

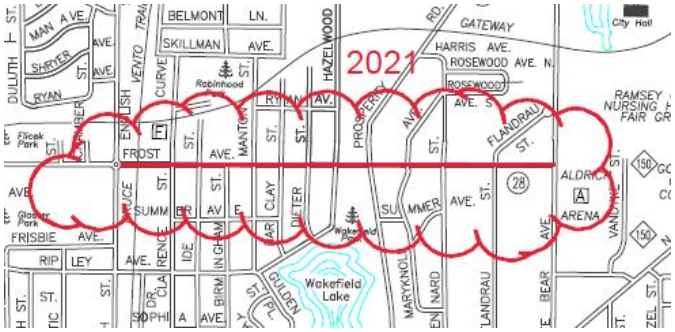


Pavement in the Woodlynn/Southlawn Area will be reclaimed in **2024**. The project includes Woodlynn Avenue, Ariel Street, Furness Court, Kennard Street, Southlawn Drive, and Radazt Avenue. The existing concrete curb and gutter will be maintained, while the pavement will be replaced. The project contains 1.69 miles of streets with an average PCI rating of 42/100.

Rice Street

Ramsey County will fully reconstruct Rice Street between County Road B and Wheelock Parkway in 2024, with the City's share of the project due in **2025**. The date for the project is subject to change by Ramsey County.

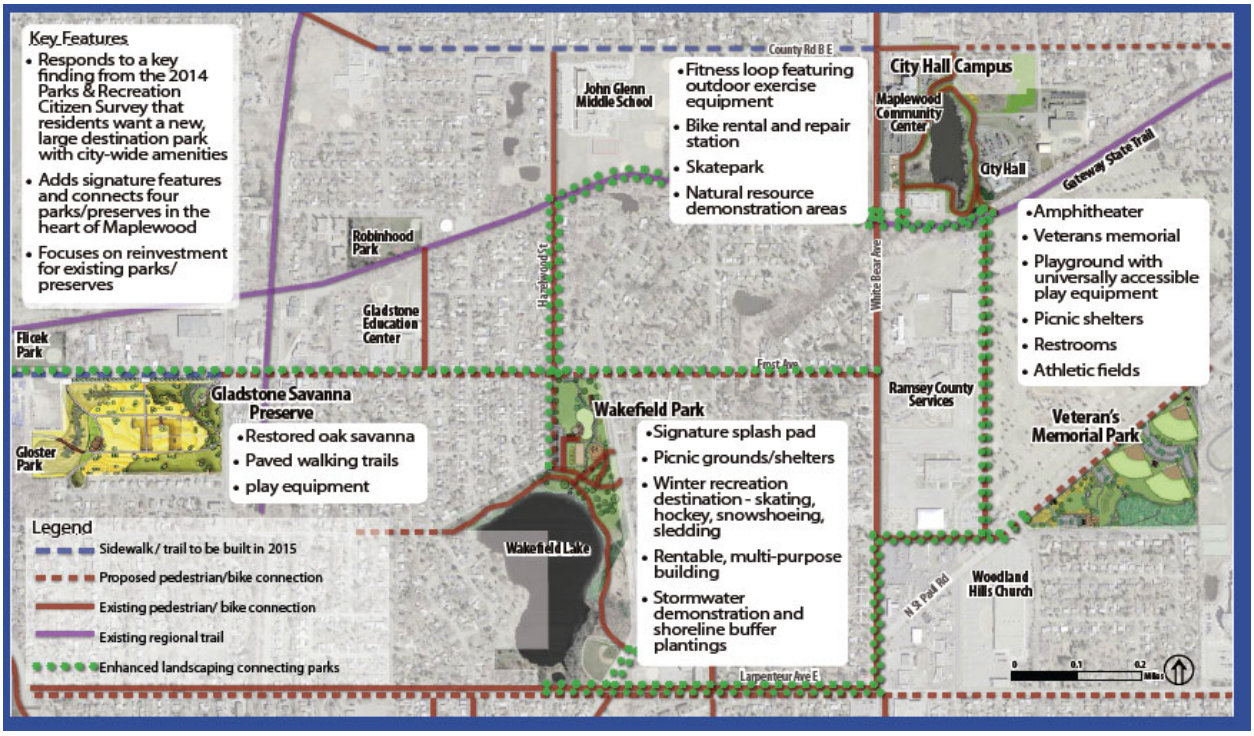
Gladstone Area Redevelopment - $2,000,000



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 were completed in 2019. The final phase will include funding for the acquisition of property for redevelopment. The date has not yet been set for this project, but the projects could potentially take place in **2023 and 2025**.

Park Maintenance and Reinvestment - $2,000,000

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.



Replacement of Hazelwood Fire Station #3 - $10,700,000

The City will replace Hazelwood Fire Station #3 in **2021** 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 replaced to meet fire prevention and protection needs into the future.



Five-Year Capital Improvement Plan Summary

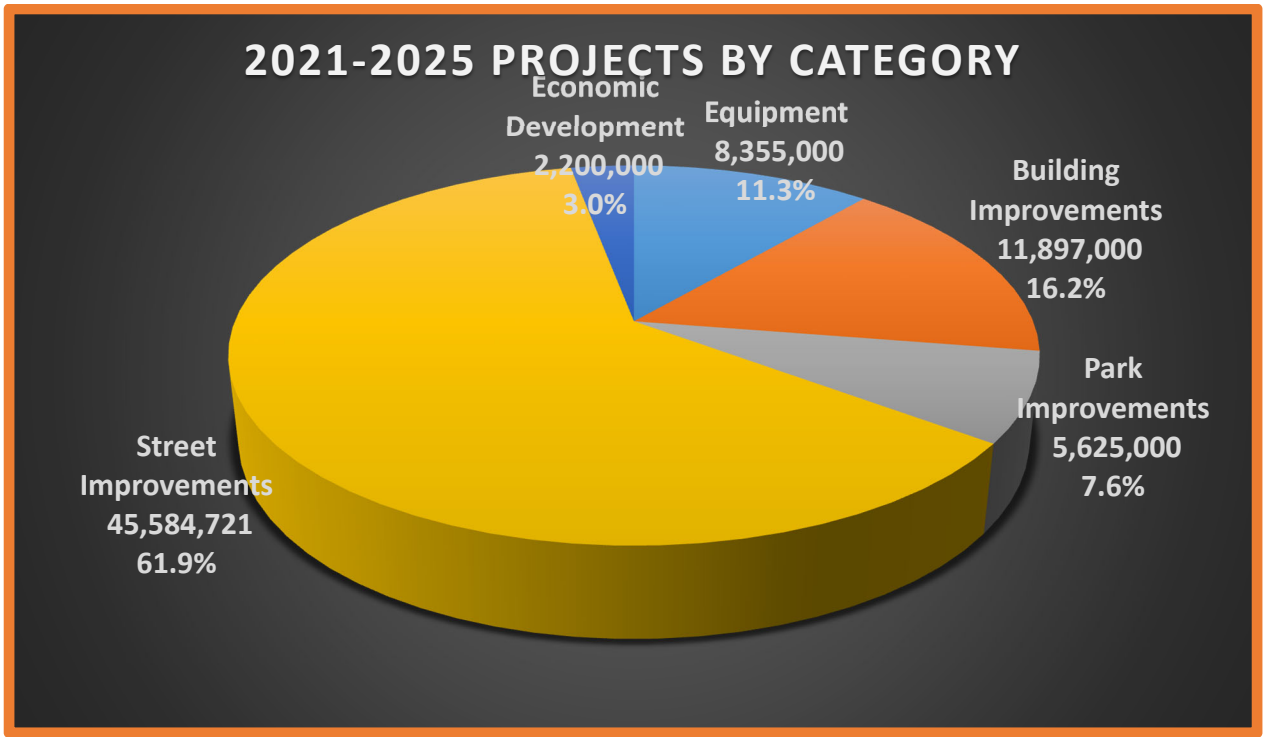
Categories of Expenditures

Street construction is the largest expenditure category in the five-year CIP. All streets in the CIP have a Pavement Condition Index (PCI) of 45 or below. All but one street in the plan is rated 44 or below, which requires 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	2021	2022	2023	2024	2025	Total
Buildings	10,897,000	380,000	120,000	200,000	300,000	11,897,000
Equipment	1,382,000	2,497,000	1,221,000	2,087,000	1,168,000	8,355,000
Parks	150,000	2,685,000	430,000	1,905,000	455,000	5,625,000
Redevelopment	-	100,000	1,000,000	100,000	1,000,000	2,200,000
Streets	5,730,000	11,041,650	11,283,921	9,446,650	8,082,500	45,584,721
TOTAL	**18,159,000**	**16,703,650**	**14,054,921**	**13,738,650**	**11,005,500**	**73,661,721**



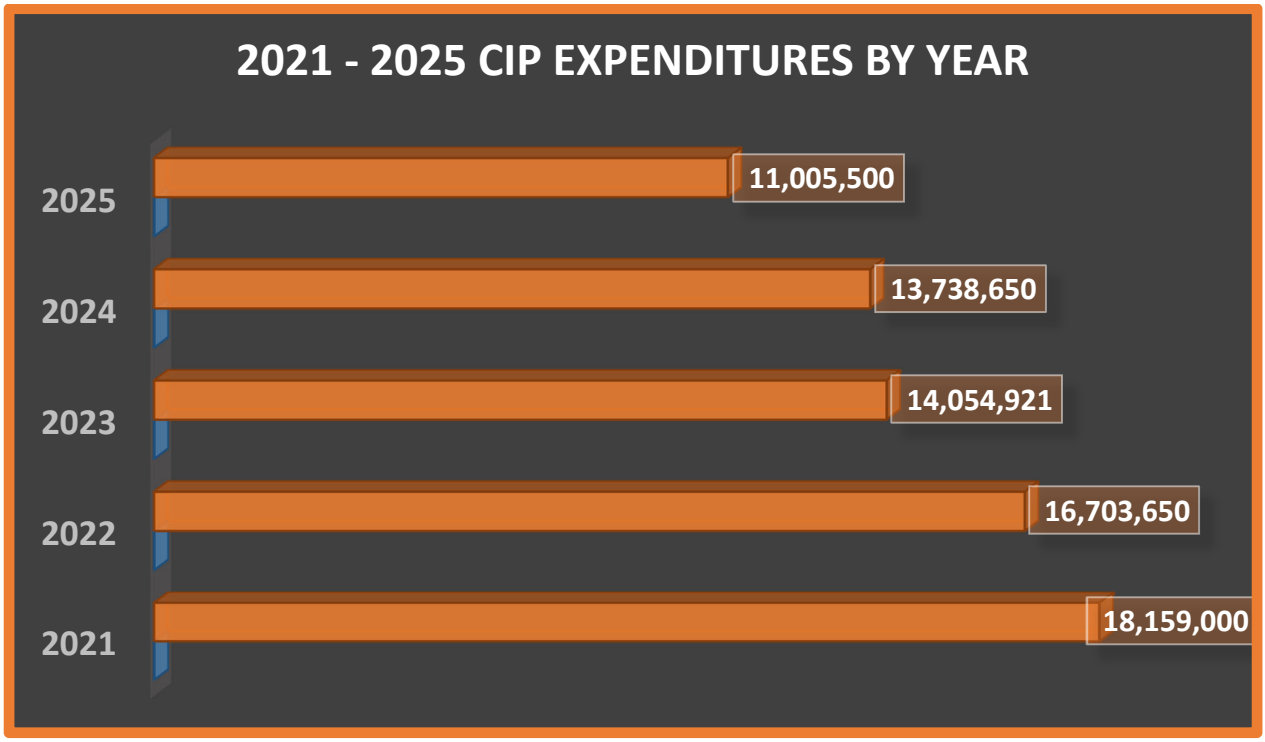
Timing of Projects and Expenditures

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 $73,661,721. 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 38% of the CIP will be financed with debt. General Obligation Bonds will be issued to fund the large street and facility projects.

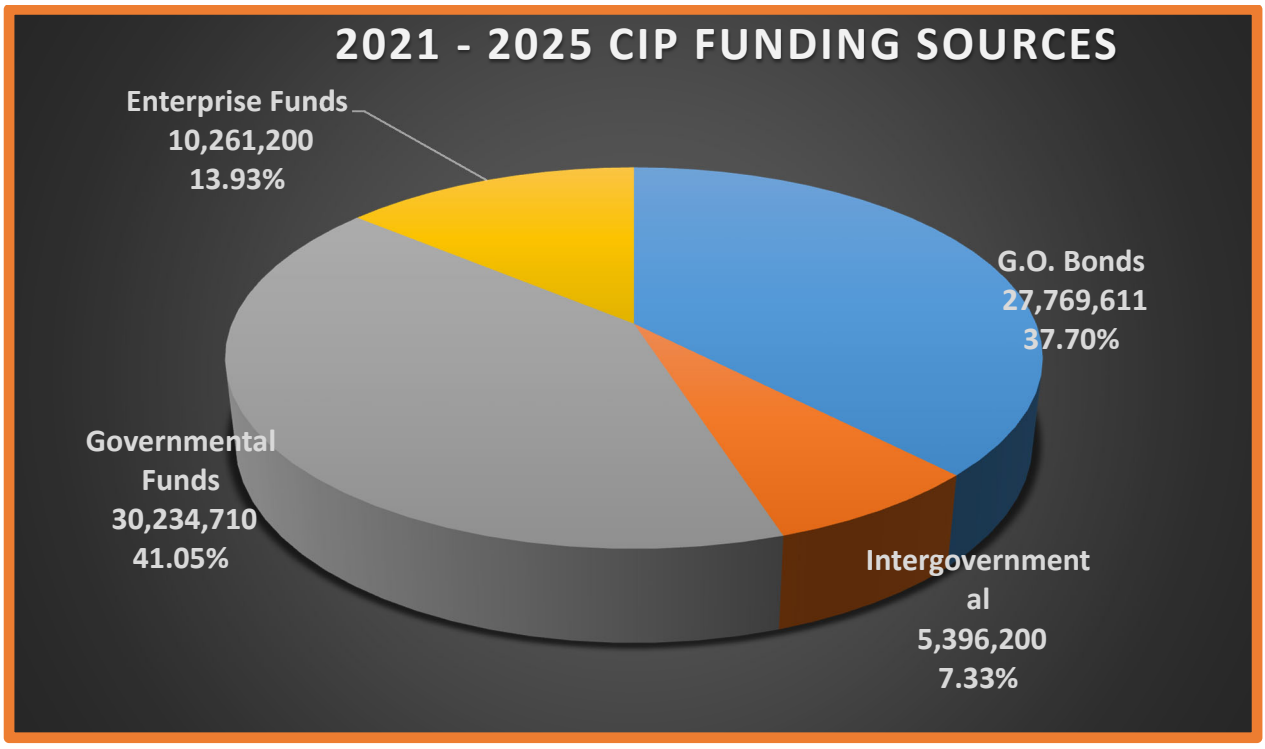
Intergovernmental revenue includes state, federal, and local government grants, and will fund an estimated 7% of the projects included in the CIP.

Existing fund balances in the enterprise funds will finance nearly 14% 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 41% 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

	2021	2022	2023	2024	2025	Total
Debt Service Payments	-	458,360	1,004,392	1,504,085	1,842,926	**4,809,763**
Capital Improvement Projects:						
Fleet Management	400,000	500,000	500,000	500,000	500,000	**2,400,000**
IT	118,000	120,000	120,000	120,000	120,000	**598,000**
Building Replacement Fund	200,000	200,000	200,000	200,000	200,000	**1,000,000**
Public Safety Equipment Fund	390,000	450,000	500,000	500,000	500,000	**2,340,000**
CIP Fund	85,000	317,000	218,000	220,000	222,000	**1,062,000**
Street Revitalization Fund	-	-	100,000	200,000	200,000	**500,000**
Maplewood Community Center	208,080	212,242	216,486	220,816	225,232	**1,082,856**
TOTAL CIP TAX LEVY	**1,401,080**	**2,257,602**	**2,858,878**	**3,464,901**	**3,810,158**	**13,792,619**

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 remain stable; however, property taxes will rise due to inflation in the value of homes.

Estimated Impact on City Property Taxes

Property Tax Payable Year	2021	2022	2023	2024	2025	5-Year Impact
Estimated City Tax Rate	41.861%	42.499%	42.302%	42.973%	42.507%	**1.543%**
Estimated Increase (Decrease) City Tax Rate	-6.24%	1.52%	-0.46%	1.59%	-1.08%	
Estimated City Taxes on Average Home	$1,034	$1,086	$1,118	$1,174	$1,201	**$167**
Estimated City Tax Increase (Decrease) on Average Home	($9)	$52	$32	$56	$27	
Estimated Increase (Decrease) City Taxes	-0.93%	5.05%	2.99%	5.04%	2.30%	**16.15%**

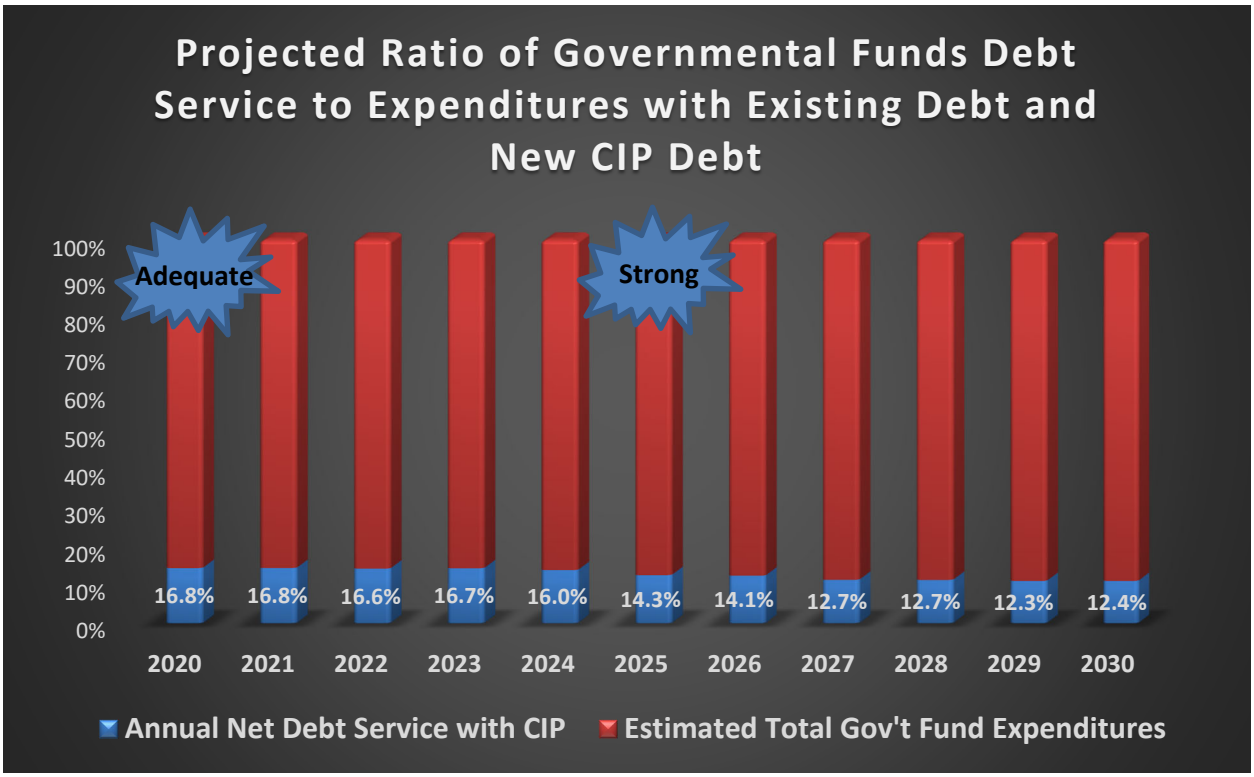
Debt Analysis

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.

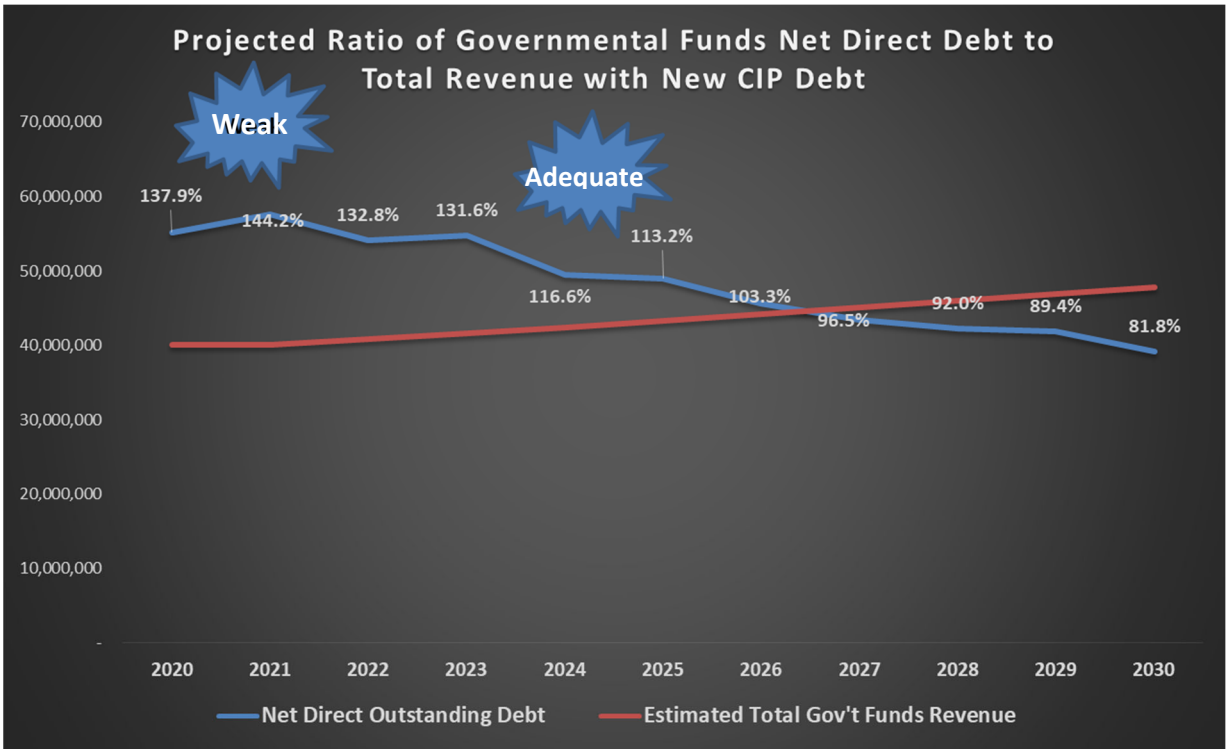
Bond Rating

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 2021-2030 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.

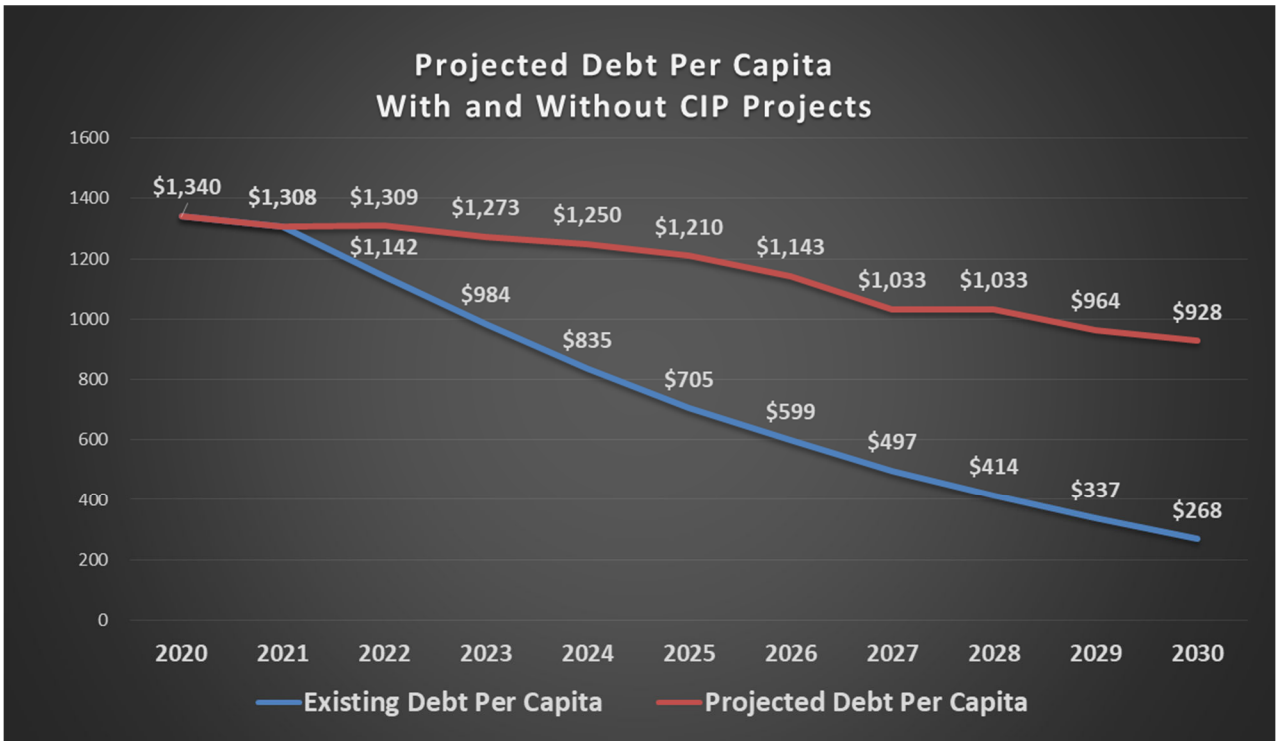
Debt Capacity

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 2021-2025 CIP will require the issuance of $27,769,611 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.

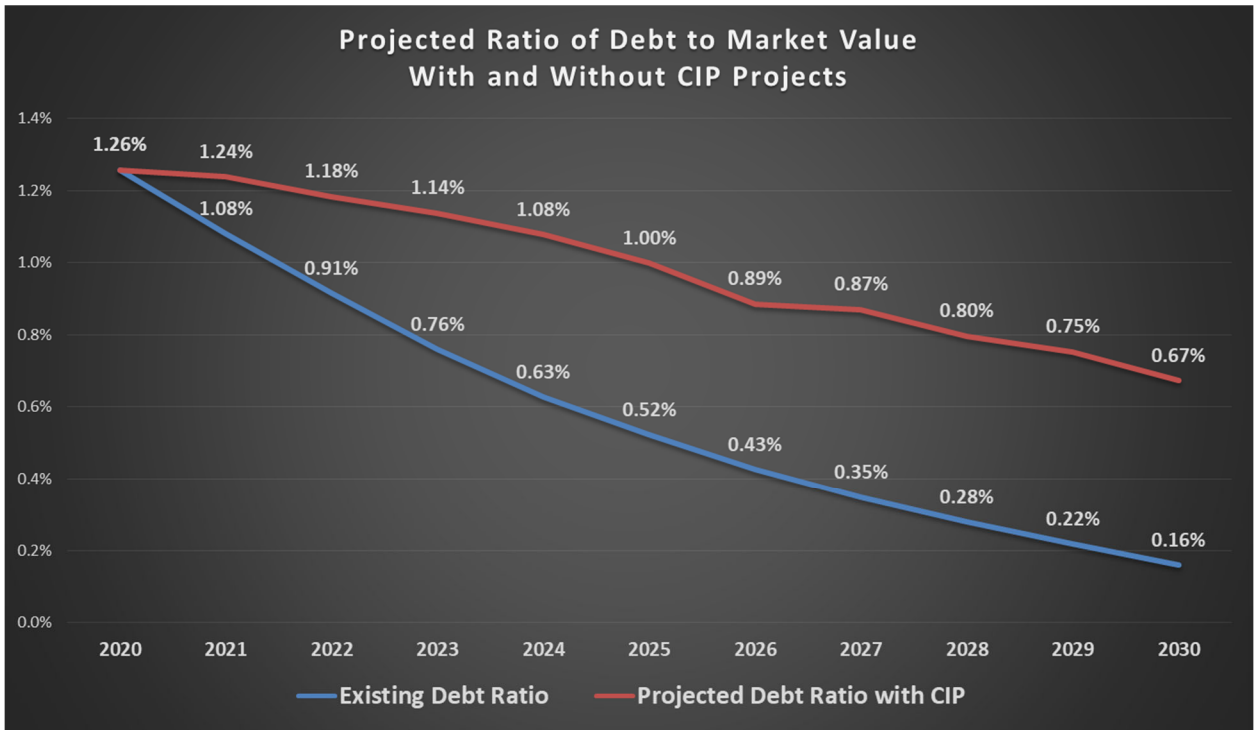
The City's outstanding debt burden will continue to decrease over the five-year CIP period, due to rapid amortization of existing debt principal. The City's projected debt profile, including the projected new CIP debt, for the next five years is shown below:

MAPLEWOOD PROJECTED DEBT TRANSACTIONS CURRENT YEAR AND NEXT TEN YEARS					
Year	**New Debt Issued**	**Debt Paid**	**Debt Outstanding**	**Less Escrow Funds**	**Net Debt Outstanding**
2019	Balance Forward		55,545,200	0	55,545,200
2020	6,200,000	(6,568,030)	55,177,170	0	55,177,170
2021	7,100,000	(6,579,350)	55,697,820	0	55,697,820
2022	5,612,981	(6,744,730)	54,566,071	0	54,566,071
2023	6,317,800	(6,868,090)	54,015,781	0	54,015,781
2024	5,241,530	(6,540,000)	52,717,311	0	52,717,311
2025	3,497,300	(5,850,000)	50,364,611	0	50,364,611
2026	1,604,000	(5,960,000)	46,008,611	0	46,008,611
2027	5,946,100	(5,425,000)	46,529,711	0	46,529,711
2028	2,914,700	(5,575,000)	43,869,411	0	43,869,411
2029	4,383,200	(5,545,000)	42,707,611	0	42,707,611
2030	2,383,200	(5,740,000)	39,350,811	0	39,350,811

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 2021 – 2030 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 2021-2025.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	**December 31**				
	2021	**2022**	**2023**	**2024**	**2025**
Projected market value	4,501,823,575	4,614,369,164	4,752,800,239	4,895,384,246	5,042,245,774
Statutory debt limit					
3% of market value	135,054,707	138,431,075	142,584,007	146,861,527	151,267,373
Amount of debt applicable to debt limit:					
CIP 2013A	2,290,000	2,055,000	1,815,000	1,570,000	1,325,000
Refunding 2013B	-	-	-	-	-
CIP & Equipment 2014A	2,365,000	2,300,000	1,980,000	1,635,000	1,495,000
CIP & Equipment 2015B	780,000	690,000	420,000	320,000	220,000
CIP & Equipment 2016A	1,040,000	920,000	835,000	750,000	660,000
Total debt applicable	6,475,000	5,965,000	5,050,000	4,275,000	3,700,000
Legal debt margin	**128,579,707**	**132,466,075**	**137,534,007**	**142,586,527**	**147,567,373**

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:

2021 Projects:

Fire Station Replacement
The rehabilitation or replacement of the Hazelwood Fire Station should save the City an estimated $20,000 per year due to lower maintenance costs and increased energy efficiencies.

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. The City expects to spend $20,000 per year more in insurance and maintenance.

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 2021.

Building Maintenance
The CIP identifies building improvements in many of the City's buildings. 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 a 0% inflationary increase in fees for five years. The increases are necessary to ensure adequate liquidity. 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	2021	2022	2023	2024	2025
Utility Revenues	3,151,000	3,151,000	3,150,000	3,150,000	3,150,000
Operating Expenses	1,780,180	1,795,735	1,832,357	1,870,078	1,908,931
Operating Profit (Loss)	**1,370,820**	**1,355,265**	**1,317,643**	**1,279,922**	**1,241,069**
Less: Debt Service	(376,980)	(379,700)	(381,870)	(267,880)	(218,850)
Less: Administrative Charges	(170,000)	(160,000)	(150,000)	(150,000)	(150,000)
Less: CIP Expenditures	(391,500)	(1,203,000)	(2,139,000)	(1,263,000)	(1,097,000)
Change in Cash Position	**432,340**	**(387,435)**	**(1,353,227)**	**(400,958)**	**(224,781)**
Beginning Cash Position	**3,573,684**	**4,812,524**	**5,000,089**	**4,221,861**	**4,395,903**
Add: Depreciation & Capital	806,500	575,000	575,000	575,000	575,000
Ending Cash Position	**4,812,524**	**5,000,089**	**4,221,861**	**4,395,903**	**4,746,123**

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	2021	2022	2023	2024	2025
Utility Revenues	445,000	440,000	440,000	440,000	440,000
Operating Expenses	101,980	105,039	108,191	111,436	114,779
Operating Profit (Loss)	**343,020**	**334,961**	**331,809**	**328,564**	**325,221**
Less: Debt Service	(42,670)	(41,830)	(35,660)	(40,060)	(39,010)
Less: Administrative Charges	-	(10,000)	(10,000)	(10,000)	(10,000)
Less: CIP Expenditures	(126,900)	(417,200)	(405,000)	(374,000)	(293,600)
Change in Cash Position	**173,450**	**(134,069)**	**(118,851)**	**(95,496)**	**(17,389)**
Beginning Cash Position	**1,054,435**	**1,227,885**	**1,093,816**	**974,965**	**879,469**
Ending Cash Position	**1,227,885**	**1,093,816**	**974,965**	**879,469**	**862,080**

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 2021 and 3% 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	**2021**	**2022**	**2023**	**2024**	**2025**
Utility Revenues	5,670,900	5,838,497	6,012,152	6,191,016	6,375,247
Operating Expenses	5,093,080	5,228,572	5,383,280	5,532,328	5,685,848
Operating Profit (Loss)	**577,820**	**609,925**	**628,872**	**658,689**	**689,399**
Less: Debt Service	(132,450)	(134,130)	(135,360)	(103,990)	-
Less: Administrative Charges	(390,000)	(375,000)	(375,000)	(350,000)	(350,000)
Less: CIP Expenditures	(146,900)	(680,200)	(922,000)	(617,000)	(482,600)
Change in Cash Position	**(91,530)**	**(579,405)**	**(803,488)**	**(412,301)**	**(143,201)**
Beginning Cash Position	**4,058,130**	**4,376,600**	**4,202,195**	**3,813,707**	**3,816,406**
Add: Depreciation	410,000	405,000	415,000	415,000	415,000
Ending Cash Position	**4,376,600**	**4,202,195**	**3,813,707**	**3,816,406**	**4,088,205**

Street Light Utility Fund – This fund is used to finance street lighting improvements and repairs. It derives revenue from an electric franchise fee of $1.25 per household. There are no projects planned for the five-year CIP. The City Council increased the electric franchise fee in 2018; however, the increased revenues are deposited in the Street Improvement Fund and are dedicated for street improvements.

Street Light Utility Fund	**2021**	**2022**	**2023**	**2024**	**2025**
Utility Revenues	465,000	465,000	465,000	465,000	465,000
Operating Expenses	234,800	234,800	241,835	241,835	246,666
Operating Profit (Loss)	**230,200**	**230,200**	**223,165**	**223,165**	**218,334**
Less: Debt Service	-	-	-	-	-
Less: Administrative Charges	(25,000)	(16,000)	(15,000)	(15,000)	(15,000)
Less: CIP Expenditures	-	-	-	-	-
Change in Cash Position	**205,200**	**214,200**	**208,165**	**208,165**	**203,334**
Beginning Cash Position	**1,050,087**	**1,255,587**	**1,470,087**	**1,678,552**	**1,887,017**
Add: Depreciation	300	300	300	300	300
Ending Cash Position	**1,255,587**	**1,470,087**	**1,678,552**	**1,887,017**	**2,090,651**

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 $3.00 per household and an electric franchise fee in the amount of $1.75 per household, which provides about $1,200,000 in revenue per year for street overlay projects. The City will utilize this fund to pay for some components of street improvements on a pay-as-you-go basis.

City of Maplewood, Minnesota

Capital Improvement Plan

2021 thru 2025

PROJECTS BY YEAR

Project Name	Department	Project #	Priority	Project Cost
2021				
Ambulance Replacement	Ambulance	*FD21.011*	1	265,000
City Hall/PD Emergency Generator/Garage Floor Seal	Building Maintenance	*MT18.01*	3	105,000
1902 A/C Replacement	Building Maintenance	*MT18.02*	3	65,000
Salt Shed - Fabric Canopy Cover	Building Maintenance	*MT20.01*	2	27,000
Eden System replacement	General Government	*IT15.020*	2	100,000
Fiber Optics	General Government	*IT20.01*	3	125,000
Open Space Improvements	Parks and Recreation	*PM08.060*	3	150,000
North Fire Station Construction	Public Safety	*FD21.05*	1	10,700,000
Police & Fire 800 MHZ Radios Replacement	Public Safety	*FD21.07*	1	85,000
Squad Replacement	Public Safety	*PD21.010*	1	275,000
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	100,000
Asphalt Paver	Public Works	*PW17.05*	2	100,000
Two Park Maintenance Machines	Public Works	*PW18.22*	2	80,000
Two Half-Ton Trucks	Public Works	*PW18.38*	2	52,000
Maple Hills Storm Sewer Force Main	Public Works	*PW21.14*	2	80,000
Sterling Street Bridge Replacement	Streets	*PW16.25*	1	1,300,000
Gervais Area Pavement	Streets	*PW18.02*	1	60,000
Montana/Nebraska Area Pavement	Streets	*PW18.11*	1	1,870,000
Southcrest/Ferndale Area Pavement	Streets	*PW20.03*	1	2,300,000
	Total for 2021			18,159,000
2022				
Ambulance Replacement	Ambulance	*FD21.011*	1	271,000
LED Lighting	Building Maintenance	*MT21.01*	3	40,000
Garage Floor Sealing	Building Maintenance	*MT21.02*	3	55,000
Emergency Generator Replacement	Building Maintenance	*MT21.03*	2	85,000
Housing Replacement Program	Community Development	*CD02.01*	3	100,000
Open Space Improvements	Parks and Recreation	*PM08.060*	3	25,000
Goodrich Park	Parks and Recreation	*PM11.020*	3	1,000,000
Harvest Park	Parks and Recreation	*PM14.020*	3	300,000
Park Maintenance and Re-Investment	Parks and Recreation	*PM16.001*	3	1,000,000
Maplewood Nature Center Improvements	Parks and Recreation	*PM18.01*	3	200,000
Picnic Shelters in Maplewood Area Neighborhoods	Parks and Recreation	*PM18.03*	3	250,000
Vista Hills Court Replacement	Parks and Recreation	*PM20.01*	3	110,000
Ladder Truck Replacement	Public Safety	*FD21.03*	1	1,200,000
Police & Fire 800 MHZ Radios Replacement	Public Safety	*FD21.07*	1	87,000
Squad Replacement	Public Safety	*PD21.010*	1	275,000
Lift Station Upgrade Program	Public Works	*PW03.21*	2	20,000
Single-Axle Plow Truck	Public Works	*PW17.04*	2	230,000
One-Ton Utility Sign Truck	Public Works	*PW18.16*	2	55,000

Project Name	Department	Project #	Priority	Project Cost
Half-Ton Truck	Public Works	*PW18.18*	2	90,000
Two Park Maintenance Machines	Public Works	*PW18.22*	2	80,000
Half-Ton Truck	Public Works	*PW19.03*	2	25,000
T650 Skid Steer	Public Works	*PW19.04*	2	55,000
Unit 730 Toolcat Work Machine	Public Works	*PW21.01*	2	45,000
Unit 653 and Unit 545:Two Park Maintenance Machine	Public Works	*PW21.02*	2	84,000
Cope/McMenemy Street Improvements	Streets	*PW18.01*	1	8,290,000
Gervais Area Pavement	Streets	*PW18.02*	1	2,410,000
McKnight Traffic Signal Replacement	Streets	*PW21.10*	1	321,650
	Total for 2022			16,703,650

2023

EMS Cardiac Monitors Replacement	Ambulance	*FD19.010*	1	214,000
Public Works Site Paving	Building Maintenance	*MT21.04*	3	120,000
Redevelopment	Community Development	*CD15.01*	2	1,000,000
Park Upgrades to Existing Parks	Parks and Recreation	*PM07.010*	3	130,000
Open Space Improvements	Parks and Recreation	*PM08.060*	3	250,000
Hazelwood Park	Parks and Recreation	*PM19.01*	2	50,000
Fire Fighting Turn Out Gear	Public Safety	*FD21.01*	1	106,000
Grass Truck Replacement	Public Safety	*FD21.06*	2	65,000
Police & Fire 800 MHZ Radios Replacement	Public Safety	*FD21.07*	1	88,000
Squad Replacement	Public Safety	*PD21.010*	1	275,000
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
Three-Quarter Ton Van	Public Works	*PW18.17*	2	25,000
10,000lb Capacity Trailer	Public Works	*PW18.19*	2	15,000
One and One-Half Ton Dump Truck	Public Works	*PW19.02*	2	80,000
Unit 654: Park Maintenance Machine	Public Works	*PW21.03*	2	42,000
Woodlynn/Southlawn Area Pavement	Streets	*PW18.05*	1	60,000
Prosperity Road Street Improvements	Streets	*PW19.09*	1	4,640,000
East Shore Drive Area Street Improvements	Streets	*PW20.08*	1	6,140,000
McKnight Traffic Signal Replacement	Streets	*PW21.10*	1	323,921
	Total for 2023			14,054,921

2024

Ambulance Replacement	Ambulance	*FD21.011*	1	282,000
Municipal Facility Upgrades	Building Maintenance	*MT16.01*	3	200,000
Housing Replacement Program	Community Development	*CD02.01*	3	100,000
Park Upgrades to Existing Parks	Parks and Recreation	*PM07.010*	3	130,000
Open Space Improvements	Parks and Recreation	*PM08.060*	3	25,000
Park Maintenance and Re-Investment	Parks and Recreation	*PM16.001*	3	1,000,000
Picnic Shelters in Maplewood Area Neighborhoods	Parks and Recreation	*PM18.03*	3	250,000
Hazelwood Park	Parks and Recreation	*PM19.01*	2	500,000
Fire Engine/Tanker Replacement	Public Safety	*FD21.010*	1	825,000
Police & Fire 800 MHZ Radios Replacement	Public Safety	*FD21.07*	1	90,000
Squad Replacement	Public Safety	*PD21.010*	1	275,000
Lift Station Upgrade Program	Public Works	*PW03.21*	2	20,000
Single Axle Plow Truck	Public Works	*PW18.21*	2	245,000
Two Front End Loaders	Public Works	*PW18.23*	2	300,000
One and One-Half Ton Truck	Public Works	*PW18.30*	2	70,000
Hazel/Cope Area Improvements	Streets	*PW18.04*	1	6,510,000
Woodlynn/Southlawn Area Pavement	Streets	*PW18.05*	1	2,680,350

Project Name	Department	Project #	Priority	Project Cost
Maplewood Dr./Cypress Area Pavement	Streets	*PW18.07*	1	60,000
County Road D Street Improvements	Streets	*PW21.20*	1	176,300
	Total for 2024			13,738,650
2025				
Ambulance Replacement	Ambulance	*FD21.011*	1	287,000
Municipal Facility Upgrades	Building Maintenance	*MT16.01*	3	200,000
Redevelopment	Community Development	*CD15.01*	2	1,000,000
Park Upgrades to Existing Parks	Parks and Recreation	*PM07.010*	3	130,000
Open Space Improvements	Parks and Recreation	*PM08.060*	3	25,000
Fish Creek Open Space	Parks and Recreation	*PM16.005*	3	300,000
Maplewood Nature Center Improvements	Parks and Recreation	*PM18.01*	3	100,000
Police & Fire 800 MHZ Radios Replacement	Public Safety	*FD21.07*	1	92,000
Squad Replacement	Public Safety	*PD21.010*	1	275,000
Lift Station Upgrade Program	Public Works	*PW03.21*	2	20,000
Pond Clean Out/Dredging Projects	Public Works	*PW14.01*	3	100,000
Two Front End Loaders	Public Works	*PW18.23*	2	300,000
CCTV Truck	Public Works	*PW18.24*	2	160,000
Unit 611 and Unit 531: Two 1/2 Ton Trucks	Public Works	*PW21.04*	2	54,000
Rice Street	Streets	*PW16.06*	2	470,000
Birmingham/Sandhurst Area Street Improvements	Streets	*PW18.06*	1	4,870,000
Maplewood Dr./Cypress Area Pavement	Streets	*PW18.07*	1	1,960,000
Walter/Beam Area Pavement	Streets	*PW18.09*	1	60,000
White Bear Ave/Larpentuer Ave Street Improvements	Streets	*PW21.21*	1	602,500
	Total for 2025			11,005,500
GRAND TOTAL				73,661,721

City of Maplewood, Minnesota

Capital Improvement Plan

2021 thru 2025

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Ambulance								
EMS Cardiac Monitors Replacement	*FD19.010*	1			214,000			*214,000*
Ambulance Replacement	*FD21.011*	1	265,000	271,000		282,000	287,000	*1,105,000*
Ambulance Total			**265,000**	**271,000**	**214,000**	**282,000**	**287,000**	***1,319,000***
Building Maintenance								
Municipal Facility Upgrades	*MT16.01*	3				200,000	200,000	*400,000*
City Hall/PD Emergency Generator/Garage Floor Seal	*MT18.01*	3	105,000					*105,000*
1902 A/C Replacement	*MT18.02*	3	65,000					*65,000*
Salt Shed - Fabric Canopy Cover	*MT20.01*	2	27,000					*27,000*
LED Lighting	*MT21.01*	3		40,000				*40,000*
Garage Floor Sealing	*MT21.02*	3		55,000				*55,000*
Emergency Generator Replacement	*MT21.03*	2		85,000				*85,000*
Public Works Site Paving	*MT21.04*	3			120,000			*120,000*
Building Maintenance Total			**197,000**	**180,000**	**120,000**	**200,000**	**200,000**	***897,000***
Community Development								
Housing Replacement Program	*CD02.01*	3		100,000		100,000		*200,000*
Redevelopment	*CD15.01*	2			1,000,000		1,000,000	*2,000,000*
Community Development Total				**100,000**	**1,000,000**	**100,000**	**1,000,000**	***2,200,000***
General Government								
Eden System replacement	*IT15.020*	2	100,000					*100,000*
Fiber Optics	*IT20.01*	3	125,000					*125,000*
General Government Total			**225,000**					***225,000***
Parks and Recreation								
Park Upgrades to Existing Parks	*PM07.010*	3			130,000	130,000	130,000	*390,000*
Open Space Improvements	*PM08.060*	3	150,000	25,000	250,000	25,000	25,000	*475,000*
Goodrich Park	*PM11.020*	3		1,000,000				*1,000,000*
Harvest Park	*PM14.020*	3		300,000				*300,000*
Park Maintenance and Re-Investment	*PM16.001*	3		1,000,000		1,000,000		*2,000,000*
Fish Creek Open Space	*PM16.005*	3					300,000	*300,000*
Maplewood Nature Center Improvements	*PM18.01*	3		200,000			100,000	*300,000*
Picnic Shelters in Maplewood Area Neighborhoods	*PM18.03*	3		250,000		250,000		*500,000*
Hazelwood Park	*PM19.01*	2			50,000	500,000		*550,000*
Vista Hills Court Replacement	*PM20.01*	3		110,000				*110,000*
Parks and Recreation Total			**150,000**	**2,885,000**	**430,000**	**1,905,000**	**555,000**	***5,925,000***
Public Safety								
Fire Fighting Turn Out Gear	*FD21.01*	1			106,000			*106,000*
Fire Engine/Tanker Replacement	*FD21.010*	1				825,000		*825,000*

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Ladder Truck Replacement	*FD21.03*	1		1,200,000				*1,200,000*
North Fire Station Construction	*FD21.05*	1	10,700,000					*10,700,000*
Grass Truck Replacement	*FD21.06*	2			65,000			*65,000*
Police & Fire 800 MHZ Radios Replacement	*FD21.07*	1	85,000	87,000	88,000	90,000	92,000	*442,000*
Squad Replacement	*PD21.010*	1	275,000	275,000	275,000	275,000	275,000	*1,375,000*
Public Safety Total			**11,060,000**	**1,562,000**	**534,000**	**1,190,000**	**367,000**	***14,713,000***
Public Works								
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*
Water Tanker	*PW15.02*	2	110,000					*110,000*
16' Park Mower	*PW17.02*	3	90,000					*90,000*
One and One-Half Ton Utility Truck	*PW17.03*	3	100,000					*100,000*
Single-Axle Plow Truck	*PW17.04*	2		230,000				*230,000*
Asphalt Paver	*PW17.05*	2	100,000					*100,000*
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		55,000				*55,000*
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			15,000			*15,000*
Single Axle Plow Truck	*PW18.21*	2				245,000		*245,000*
Two Park Maintenance Machines	*PW18.22*	2	80,000	80,000				*160,000*
Two Front End Loaders	*PW18.23*	2				300,000	300,000	*600,000*
CCTV Truck	*PW18.24*	2					160,000	*160,000*
One and One-Half Ton Truck	*PW18.30*	2				70,000		*70,000*
Two Half-Ton Trucks	*PW18.38*	2	52,000					*52,000*
One and One-Half Ton Dump Truck	*PW19.02*	2			80,000			*80,000*
Half-Ton Truck	*PW19.03*	2		25,000				*25,000*
T650 Skid Steer	*PW19.04*	2		55,000				*55,000*
Unit 730 Toolcat Work Machine	*PW21.01*	2		45,000				*45,000*
Unit 653 and Unit 545:Two Park Maintenance Machine	*PW21.02*	2		84,000				*84,000*
Unit 654: Park Maintenance Machine	*PW21.03*	2			42,000			*42,000*
Unit 611 and Unit 531: Two 1/2 Ton Trucks	*PW21.04*	2					54,000	*54,000*
Maple Hills Storm Sewer Force Main	*PW21.14*	2	80,000					*80,000*
Public Works Total			**732,000**	**684,000**	**593,000**	**635,000**	**634,000**	***3,278,000***
Streets								
Rice Street	*PW16.06*	2					470,000	*470,000*
Sterling Street Bridge Replacement	*PW16.25*	1	1,300,000					*1,300,000*
Cope/McMenemy Street Improvements	*PW18.01*	1		8,290,000				*8,290,000*
Gervais Area Pavement	*PW18.02*	1	60,000	2,410,000				*2,470,000*
Hazel/Cope Area Improvements	*PW18.04*	1				6,510,000		*6,510,000*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1			60,000	2,680,350		*2,740,350*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					4,870,000	*4,870,000*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1				60,000	1,960,000	*2,020,000*
Walter/Beam Area Pavement	*PW18.09*	1					60,000	*60,000*
Montana/Nebraska Area Pavement	*PW18.11*	1	1,870,000					*1,870,000*
Prosperity Road Street Improvements	*PW19.09*	1			4,640,000			*4,640,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	2,300,000					*2,300,000*
East Shore Drive Area Street Improvements	*PW20.08*	1			6,140,000			*6,140,000*
McKnight Traffic Signal Replacement	*PW21.10*	1		321,650	323,921			*645,571*
County Road D Street Improvements	*PW21.20*	1				176,300		*176,300*
White Bear Ave/Larpentuer Ave Street Improvements	*PW21.21*	1					602,500	*602,500*

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
Streets Total			5,530,000	11,021,650	11,163,921	9,426,650	7,962,500	*45,104,721*
GRAND TOTAL			18,159,000	16,703,650	14,054,921	13,738,650	11,005,500	*73,661,721*

City of Maplewood, Minnesota

Capital Improvement Plan

2021 thru 2025

PROJECTS BY CATEGORY

Category	Project #	Priority	2021	2022	2023	2024	2025	Total
Buildings								
North Fire Station Construction	FD21.05	1	10,700,000					*10,700,000*
Municipal Facility Upgrades	MT16.01	3				200,000	200,000	*400,000*
City Hall/PD Emergency Generator/Garage Floor Seal	MT18.01	3	105,000					*105,000*
1902 A/C Replacement	MT18.02	3	65,000					*65,000*
Salt Shed - Fabric Canopy Cover	MT20.01	2	27,000					*27,000*
LED Lighting	MT21.01	3		40,000				*40,000*
Garage Floor Sealing	MT21.02	3		55,000				*55,000*
Emergency Generator Replacement	MT21.03	2		85,000				*85,000*
Public Works Site Paving	MT21.04	3			120,000			*120,000*
Maplewood Nature Center Improvements	PM18.01	3		200,000			100,000	*300,000*
Buildings Total			**10,897,000**	**380,000**	**120,000**	**200,000**	**300,000**	***11,897,000***
Equipment								
EMS Cardiac Monitors Replacement	FD19.010	1			214,000			*214,000*
Fire Fighting Turn Out Gear	FD21.01	1			106,000			*106,000*
Ambulance Replacement	FD21.011	1	265,000	271,000		282,000	287,000	*1,105,000*
Ladder Truck Replacement	FD21.03	1		1,200,000				*1,200,000*
Police & Fire 800 MHZ Radios Replacement	FD21.07	1	85,000	87,000	88,000	90,000	92,000	*442,000*
Fiber Optics	IT20.01	3	125,000					*125,000*
Unit 730 Toolcat Work Machine	PW21.01	2		45,000				*45,000*
Unit 653 and Unit 545:Two Park Maintenance Machine	PW21.02	2		84,000				*84,000*
Unit 654: Park Maintenance Machine	PW21.03	2			42,000			*42,000*
Unit 611 and Unit 531: Two 1/2 Ton Trucks	PW21.04	2					54,000	*54,000*
Equipment Total			**475,000**	**1,687,000**	**450,000**	**372,000**	**433,000**	***3,417,000***
Equipment: Computers								
Eden System replacement	IT15.020	2	100,000					*100,000*
Equipment: Computers Total			**100,000**					***100,000***
Equipment: PW Equip								
Water Tanker	PW15.02	2	110,000					*110,000*
16' Park Mower	PW17.02	3	90,000					*90,000*
Asphalt Paver	PW17.05	2	100,000					*100,000*
Equipment: PW Equip Total			**300,000**					***300,000***
Park Improvements								
Park Upgrades to Existing Parks	PM07.010	3			130,000	130,000	130,000	*390,000*
Open Space Improvements	PM08.060	3	150,000	25,000	250,000	25,000	25,000	*475,000*
Goodrich Park	PM11.020	3		1,000,000				*1,000,000*
Harvest Park	PM14.020	3		300,000				*300,000*
Park Maintenance and Re-Investment	PM16.001	3		1,000,000		1,000,000		*2,000,000*
Fish Creek Open Space	PM16.005	3					300,000	*300,000*

Category	Project #	Priority	2021	2022	2023	2024	2025	Total
Picnic Shelters in Maplewood Area Neighborhoods	PM18.03	3		250,000		250,000		*500,000*
Hazelwood Park	PM19.01	2			50,000	500,000		*550,000*
Vista Hills Court Replacement	PM20.01	3		110,000				*110,000*
Park Improvements Total			**150,000**	**2,685,000**	**430,000**	**1,905,000**	**455,000**	***5,625,000***
Redevelopment								
Housing Replacement Program	CD02.01	3		100,000		100,000		*200,000*
Redevelopment	CD15.01	2			1,000,000		1,000,000	*2,000,000*
Redevelopment Total				**100,000**	**1,000,000**	**100,000**	**1,000,000**	***2,200,000***
Storm Sewer/Drainage								
Maple Hills Storm Sewer Force Main	PW21.14	2	80,000					*80,000*
Storm Sewer/Drainage Total			**80,000**					***80,000***
Street Construction								
Rice Street	PW16.06	2					470,000	*470,000*
Sterling Street Bridge Replacement	PW16.25	1	1,300,000					*1,300,000*
Cope/McMenemy Street Improvements	PW18.01	1		8,290,000				*8,290,000*
Gervais Area Pavement	PW18.02	1	60,000	2,410,000				*2,470,000*
Hazel/Cope Area Improvements	PW18.04	1				6,510,000		*6,510,000*
Woodlynn/Southlawn Area Pavement	PW18.05	1			60,000	2,680,350		*2,740,350*
Birmingham/Sandhurst Area Street Improvements	PW18.06	1					4,870,000	*4,870,000*
Maplewood Dr./Cypress Area Pavement	PW18.07	1				60,000	1,960,000	*2,020,000*
Walter/Beam Area Pavement	PW18.09	1					60,000	*60,000*
Montana/Nebraska Area Pavement	PW18.11	1	1,870,000					*1,870,000*
Prosperity Road Street Improvements	PW19.09	1			4,640,000			*4,640,000*
Southcrest/Ferndale Area Pavement	PW20.03	1	2,300,000					*2,300,000*
East Shore Drive Area Street Improvements	PW20.08	1			6,140,000			*6,140,000*
McKnight Traffic Signal Replacement	PW21.10	1		321,650	323,921			*645,571*
Street Construction Total			**5,530,000**	**11,021,650**	**11,163,921**	**9,250,350**	**7,360,000**	***44,325,921***
Street Reconstruction								
County Road D Street Improvements	PW21.20	1				176,300		*176,300*
White Bear Ave/Larpentuer Ave Street Improvements	PW21.21	1					602,500	*602,500*
Street Reconstruction Total						**176,300**	**602,500**	***778,800***
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								
Fire Engine/Tanker Replacement	FD21.010	1				825,000		*825,000*
Grass Truck Replacement	FD21.06	2			65,000			*65,000*
Squad Replacement	PD21.010	1	275,000	275,000	275,000	275,000	275,000	*1,375,000*
One and One-Half Ton Utility Truck	PW17.03	3	100,000					*100,000*
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		55,000				*55,000*
Three-Quarter Ton Van	PW18.17	2			25,000			*25,000*

Category	Project #	Priority	2021	2022	2023	2024	2025	Total
Half-Ton Truck	PW18.18	2		90,000				*90,000*
10,000lb Capacity Trailer	PW18.19	2			15,000			*15,000*
Single Axle Plow Truck	PW18.21	2				245,000		*245,000*
Two Park Maintenance Machines	PW18.22	2	80,000	80,000				*160,000*
Two Front End Loaders	PW18.23	2				300,000	300,000	*600,000*
CCTV Truck	PW18.24	2					160,000	*160,000*
One and One-Half Ton Truck	PW18.30	2				70,000		*70,000*
Two Half-Ton Trucks	PW18.38	2	52,000					*52,000*
One and One-Half Ton Dump Truck	PW19.02	2			80,000			*80,000*
Half-Ton Truck	PW19.03	2		25,000				*25,000*
T650 Skid Steer	PW19.04	2		55,000				*55,000*
Vehicles Total			**507,000**	**810,000**	**771,000**	**1,715,000**	**735,000**	***4,538,000***
GRAND TOTAL			**18,159,000**	**16,703,650**	**14,054,921**	**13,738,650**	**11,005,500**	***73,661,721***

City of Maplewood, Minnesota

Capital Improvement Plan

2021 thru 2025

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Ambulance Fund								
EMS Cardiac Monitors Replacement	*FD19.010*	1			214,000			*214,000*
Ambulance Replacement	*FD21.011*	1	265,000	271,000		282,000	287,000	*1,105,000*
Ambulance Fund Total			**265,000**	**271,000**	**214,000**	**282,000**	**287,000**	***1,319,000***
Bonds GO CIP								
North Fire Station Construction	*FD21.05*	1	7,100,000					*7,100,000*
Bonds GO CIP Total			**7,100,000**					***7,100,000***
Bonds GO Improvement								
Cope/McMenemy Street Improvements	*PW18.01*	1		4,289,060				*4,289,060*
Gervais Area Pavement	*PW18.02*	1		323,921				*323,921*
Hazel/Cope Area Improvements	*PW18.04*	1				3,401,180		*3,401,180*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1				840,350		*840,350*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					2,497,300	*2,497,300*
Prosperity Road Street Improvements	*PW19.09*	1			2,001,000			*2,001,000*
East Shore Drive Area Street Improvements	*PW20.08*	1			3,316,800			*3,316,800*
Bonds GO Improvement Total				**4,612,981**	**5,317,800**	**4,241,530**	**2,497,300**	***16,669,611***
Bonds Tax Abatement								
Park Maintenance and Re-Investment	*PM16.001*	3		1,000,000		1,000,000		*2,000,000*
Bonds Tax Abatement Total				**1,000,000**		**1,000,000**		***2,000,000***
Bonds Tax Increment								
Redevelopment	*CD15.01*	2			1,000,000		1,000,000	*2,000,000*
Bonds Tax Increment Total					**1,000,000**		**1,000,000**	***2,000,000***
Building Replacement Fund								
Municipal Facility Upgrades	*MT16.01*	3				200,000	200,000	*400,000*
City Hall/PD Emergency Generator/Garage Floor Seal	*MT18.01*	3	105,000					*105,000*
1902 A/C Replacement	*MT18.02*	3	65,000					*65,000*
Salt Shed - Fabric Canopy Cover	*MT20.01*	2	27,000					*27,000*
LED Lighting	*MT21.01*	3		40,000				*40,000*
Garage Floor Sealing	*MT21.02*	3		55,000				*55,000*
Emergency Generator Replacement	*MT21.03*	2		85,000				*85,000*
Public Works Site Paving	*MT21.04*	3			120,000			*120,000*

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Building Replacement Fund Total			**197,000**	**180,000**	**120,000**	**200,000**	**200,000**	***897,000***
CIP Fund								
Police & Fire 800 MHZ Radios Replacement	*FD21.07*	1	85,000	87,000	88,000	90,000	92,000	*442,000*
Park Upgrades to Existing Parks	*PM07.010*	3			130,000	130,000	130,000	*390,000*
Vista Hills Court Replacement	*PM20.01*	3		110,000				*110,000*
CIP Fund Total			**85,000**	**197,000**	**218,000**	**220,000**	**222,000**	***942,000***
City of St. Paul Water Dept								
Cope/McMenemy Street Improvements	*PW18.01*	1		842,400				*842,400*
Hazel/Cope Area Improvements	*PW18.04*	1				392,000		*392,000*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					347,200	*347,200*
Prosperity Road Street Improvements	*PW19.09*	1			461,000			*461,000*
East Shore Drive Area Street Improvements	*PW20.08*	1			154,800			*154,800*
City of St. Paul Water Dept Total				**842,400**	**615,800**	**392,000**	**347,200**	***2,197,400***
EDA Fund								
Housing Replacement Program	*CD02.01*	3		100,000		100,000		*200,000*
EDA Fund Total				**100,000**		**100,000**		***200,000***
Environmental Utility Fund								
Pond Clean Out/Dredging Projects	*PW14.01*	3	100,000		100,000		100,000	*300,000*
Cope/McMenemy Street Improvements	*PW18.01*	1		1,058,000				*1,058,000*
Gervais Area Pavement	*PW18.02*	1		145,000				*145,000*
Hazel/Cope Area Improvements	*PW18.04*	1				1,138,000		*1,138,000*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1				125,000		*125,000*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					896,000	*896,000*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1					101,000	*101,000*
Montana/Nebraska Area Pavement	*PW18.11*	1	93,500					*93,500*
Prosperity Road Street Improvements	*PW19.09*	1			844,000			*844,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	118,000					*118,000*
East Shore Drive Area Street Improvements	*PW20.08*	1			1,195,000			*1,195,000*
Maple Hills Storm Sewer Force Main	*PW21.14*	2	80,000					*80,000*
Environmental Utility Fund Total			**391,500**	**1,203,000**	**2,139,000**	**1,263,000**	**1,097,000**	***6,093,500***
Fire Equipment Fund								
North Fire Station Construction	*FD21.05*	1	3,600,000					*3,600,000*
Fire Equipment Fund Total			**3,600,000**					***3,600,000***
Fleet Management Fund								
Water Tanker	*PW15.02*	2	110,000					*110,000*
16' Park Mower	*PW17.02*	3	90,000					*90,000*
One and One-Half Ton Utility Truck	*PW17.03*	3	100,000					*100,000*
Single-Axle Plow Truck	*PW17.04*	2		230,000				*230,000*
Asphalt Paver	*PW17.05*	2	100,000					*100,000*
Three-Quarter Ton Truck	*PW18.13*	2			45,000			*45,000*

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
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		55,000				*55,000*
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			15,000			*15,000*
Single Axle Plow Truck	*PW18.21*	2				245,000		*245,000*
Two Park Maintenance Machines	*PW18.22*	2	80,000	80,000				*160,000*
Two Front End Loaders	*PW18.23*	2				300,000	300,000	*600,000*
CCTV Truck	*PW18.24*	2					160,000	*160,000*
One and One-Half Ton Truck	*PW18.30*	2				70,000		*70,000*
Two Half-Ton Trucks	*PW18.38*	2	52,000					*52,000*
One and One-Half Ton Dump Truck	*PW19.02*	2			80,000			*80,000*
Half-Ton Truck	*PW19.03*	2		25,000				*25,000*
T650 Skid Steer	*PW19.04*	2		55,000				*55,000*
Unit 730 Toolcat Work Machine	*PW21.01*	2		45,000				*45,000*
Unit 653 and Unit 545:Two Park Maintenance Machine	*PW21.02*	2		84,000				*84,000*
Unit 654: Park Maintenance Machine	*PW21.03*	2			42,000			*42,000*
Unit 611 and Unit 531: Two 1/2 Ton Trucks	*PW21.04*	2					54,000	*54,000*
Fleet Management Fund Total			**532,000**	**664,000**	**473,000**	**615,000**	**514,000**	***2,798,000***
IT Fund								
Eden System replacement	*IT15.020*	2	100,000					*100,000*
Fiber Optics	*IT20.01*	3	125,000					*125,000*
IT Fund Total			**225,000**					***225,000***
Municipal State Aid								
Rice Street	*PW16.06*	2					470,000	*470,000*
Sterling Street Bridge Replacement	*PW16.25*	1	115,000					*115,000*
County Road D Street Improvements	*PW21.20*	1				176,300		*176,300*
White Bear Ave/Larpentuer Ave Street Improvements	*PW21.21*	1					602,500	*602,500*
Municipal State Aid Total			**115,000**			**176,300**	**1,072,500**	***1,363,800***
Park Improvement Fund								
Open Space Improvements	*PM08.060*	3	150,000	25,000	250,000	25,000	25,000	*475,000*
Goodrich Park	*PM11.020*	3		1,000,000				*1,000,000*
Harvest Park	*PM14.020*	3		300,000				*300,000*
Fish Creek Open Space	*PM16.005*	3					150,000	*150,000*
Maplewood Nature Center Improvements	*PM18.01*	3		200,000			100,000	*300,000*
Picnic Shelters in Maplewood Area Neighborhoods	*PM18.03*	3		250,000		250,000		*500,000*
Hazelwood Park	*PM19.01*	2			50,000			*50,000*
Park Improvement Fund Total			**150,000**	**1,775,000**	**300,000**	**275,000**	**275,000**	***2,775,000***
Public Safety Fund								
Fire Fighting Turn Out Gear	*FD21.01*	1			106,000			*106,000*
Fire Engine/Tanker Replacement	*FD21.010*	1				825,000		*825,000*
Ladder Truck Replacement	*FD21.03*	1		1,200,000				*1,200,000*
Grass Truck Replacement	*FD21.06*	2			65,000			*65,000*
Squad Replacement	*PD21.010*	1	275,000	275,000	275,000	275,000	275,000	*1,375,000*

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Public Safety Fund Total			**275,000**	**1,475,000**	**446,000**	**1,100,000**	**275,000**	***3,571,000***
Ramsey County								
Fish Creek Open Space	*PM16.005*	3					150,000	*150,000*
Ramsey County Total							**150,000**	***150,000***
Sanitary Sewer Fund								
Lift Station Upgrade Program	*PW03.21*	2	20,000	20,000	20,000	20,000	20,000	*100,000*
Cope/McMenemy Street Improvements	*PW18.01*	1		599,000				*599,000*
Gervais Area Pavement	*PW18.02*	1		61,200				*61,200*
Hazel/Cope Area Improvements	*PW18.04*	1				522,000		*522,000*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1				75,000		*75,000*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					402,000	*402,000*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1					60,600	*60,600*
Montana/Nebraska Area Pavement	*PW18.11*	1	56,100					*56,100*
Prosperity Road Street Improvements	*PW19.09*	1			371,000			*371,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	70,800					*70,800*
East Shore Drive Area Street Improvements	*PW20.08*	1			531,000			*531,000*
Sanitary Sewer Fund Total			**146,900**	**680,200**	**922,000**	**617,000**	**482,600**	***2,848,700***
SRF Special Assessment								
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*
Hazel/Cope Area Improvements	*PW18.04*	1				757,820		*757,820*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1				798,192		*798,192*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					494,500	*494,500*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1					760,518	*760,518*
Montana/Nebraska Area Pavement	*PW18.11*	1	786,462					*786,462*
Prosperity Road Street Improvements	*PW19.09*	1			432,000			*432,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	1,156,550					*1,156,550*
East Shore Drive Area Street Improvements	*PW20.08*	1			693,400			*693,400*
SRF Special Assessment Total			**1,943,012**	**2,256,992**	**1,125,400**	**1,556,012**	**1,255,018**	***8,136,434***
State Grants								
Sterling Street Bridge Replacement	*PW16.25*	1	1,185,000					*1,185,000*
State Grants Total			**1,185,000**					***1,185,000***
Street Revitalization Fund								
Gervais Area Pavement	*PW18.02*	1	60,000	707,227				*767,227*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1			60,000	766,808		*826,808*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1				60,000	977,282	*1,037,282*
Walter/Beam Area Pavement	*PW18.09*	1					60,000	*60,000*
Montana/Nebraska Area Pavement	*PW18.11*	1	877,838					*877,838*
Prosperity Road Street Improvements	*PW19.09*	1			375,000			*375,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	883,850					*883,850*
McKnight Traffic Signal Replacement	*PW21.10*	1		321,650	323,921			*645,571*

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Street Revitalization Fund Total			**1,821,688**	**1,028,877**	**758,921**	**826,808**	**1,037,282**	***5,473,576***
Water - WAC Fund								
Cope/McMenemy Street Improvements	*PW18.01*	1		356,000				*356,000*
Gervais Area Pavement	*PW18.02*	1		61,200				*61,200*
Hazel/Cope Area Improvements	*PW18.04*	1				299,000		*299,000*
Woodlynn/Southlawn Area Pavement	*PW18.05*	1				75,000		*75,000*
Birmingham/Sandhurst Area Street Improvements	*PW18.06*	1					233,000	*233,000*
Maplewood Dr./Cypress Area Pavement	*PW18.07*	1					60,600	*60,600*
Montana/Nebraska Area Pavement	*PW18.11*	1	56,100					*56,100*
Prosperity Road Street Improvements	*PW19.09*	1			156,000			*156,000*
Southcrest/Ferndale Area Pavement	*PW20.03*	1	70,800					*70,800*
East Shore Drive Area Street Improvements	*PW20.08*	1			249,000			*249,000*
Water - WAC Fund Total			**126,900**	**417,200**	**405,000**	**374,000**	**293,600**	***1,616,700***
Watershed District								
Hazelwood Park	*PM19.01*	2				500,000		*500,000*
Watershed District Total						**500,000**		***500,000***
GRAND TOTAL			**18,159,000**	**16,703,650**	**14,054,921**	**13,738,650**	**11,005,500**	***73,661,721***

SECTION III
PROJECT DETAILS

Maplewood

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Community Development



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Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # CD02.01
Project Name Housing Replacement Program



Type Improvement
Useful Life
Category Redevelopment

Department Community Development
Contact EEDD Director
Priority 3 Important

Status Active
Total Project Cost: $300,000

Description

The purchase of vacant or dilapidated properties to then prepare sites for new housing is proposed for the future.

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 expenditure is reflected to match those expected policy goals.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		100,000		100,000		200,000
Total		**100,000**		**100,000**		**200,000**

Funding Sources	2021	2022	2023	2024	2025	Total
EDA Fund		100,000		100,000		200,000
Total		**100,000**		**100,000**		**200,000**

Budget Impact/Other

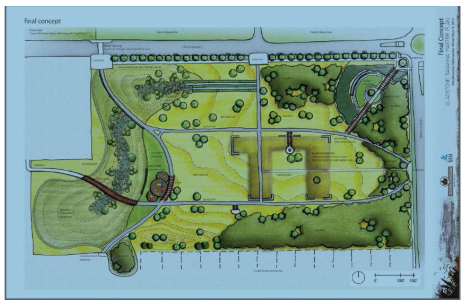
There will be no direct impact on the operating budget. However, this program is designed to improve the tax base in the City, which could potentially lower property taxes.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # CD15.01
Project Name Redevelopment



Type Improvement
Useful Life
Category Redevelopment

Department Community Development
Contact EEDD Director
Priority 2 Very Important

Status Active

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

Description

Specific properties in the Gladstone area will be identified and the City may facilitate the acquistion 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	2021	2022	2023	2024	2025	Total
Land Acquisition			1,000,000		1,000,000	2,000,000
Total			**1,000,000**		**1,000,000**	**2,000,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds Tax Increment			1,000,000		1,000,000	2,000,000
Total			**1,000,000**		**1,000,000**	**2,000,000**

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.

General Government
Information Technology



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Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # IT15.020
Project Name Eden System replacement

Type Equipment
Useful Life 20 years
Category Equipment: Computers

Department General Government
Contact IT Director
Priority 2 Very Important



Status Active

Total Project Cost: **$100,000**

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	100,000					100,000
Total	**100,000**					**100,000**

Funding Sources	2021	2022	2023	2024	2025	Total
IT Fund	100,000					100,000
Total	**100,000**					**100,000**

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.

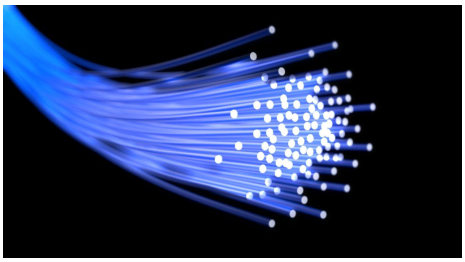
Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		100,000	100,000	100,000	100,000	400,000
Total		**100,000**	**100,000**	**100,000**	**100,000**	**400,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # IT20.01
Project Name Fiber Optics



Type Equipment
Useful Life 30 years
Category Equipment

Department General Government
Contact IT Director
Priority 3 Important

Status Active

Total Project Cost: $125,000

Description

The City has a need to provide data connectivity to the new Fire Station 3. This is the only site remaining that rely on Comcast I-Net fiber for connectivity back to City Hall.

Justification

Our current cable franchise agreement does not allow us the use of an institutional network (I-Net) to connect to all of our remote sites. Therefore, we will need another solution in place.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	125,000					125,000
Total	**125,000**					**125,000**

Funding Sources	2021	2022	2023	2024	2025	Total
IT Fund	125,000					125,000
Total	**125,000**					**125,000**

Budget Impact/Other

None

Parks and Recreation



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Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: **$1,040,000**

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance			130,000	130,000	130,000	390,000
Total			**130,000**	**130,000**	**130,000**	**390,000**

Funding Sources	2021	2022	2023	2024	2025	Total
CIP Fund			130,000	130,000	130,000	390,000
Total			**130,000**	**130,000**	**130,000**	**390,000**

Budget Impact/Other

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

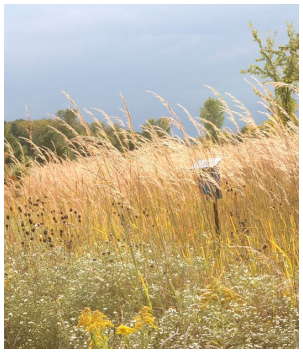
Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			-500	-500	-500	-1,500
Total			**-500**	**-500**	**-500**	**-1,500**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: **$875,000**

Description

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 restoration or active management. The Parks System Master Plan calls for adding trails where appropriate and restoring sites to native vegetation. In 2019, restoration at Prairie Farm preserve will be completed (funded by $62,000 grant) and enhancements at Priory Preserve will begin (entry, boardwalk, sitting area, restoration). Trails will be constructed at Joy Park (2021), Spoon lake (2023), and Prairie Farm (2025, short section). Restoration projects are planned for 2021, 2023 and 2024.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	150,000	25,000	250,000	25,000	25,000	475,000
Total	**150,000**	**25,000**	**250,000**	**25,000**	**25,000**	**475,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund	150,000	25,000	250,000	25,000	25,000	475,000
Total	**150,000**	**25,000**	**250,000**	**25,000**	**25,000**	**475,000**

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	1,000	1,000	1,000	1,000	1,000	5,000
Total	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**5,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: **$1,500,000**

Description

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, and a picnic shelter. It will also include a new or renovated concessions building complete with accessible restrooms and storage.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		1,000,000				1,000,000
Total		**1,000,000**				**1,000,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund		1,000,000				1,000,000
Total		**1,000,000**				**1,000,000**

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.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		1,000	1,000	1,000	1,000	4,000
Total		**1,000**	**1,000**	**1,000**	**1,000**	**4,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $350,000

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance		300,000				300,000
Total		**300,000**				**300,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $5,000,000

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance		1,000,000		1,000,000		2,000,000
Total		**1,000,000**		**1,000,000**		**2,000,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds Tax Abatement		1,000,000		1,000,000		2,000,000
Total		**1,000,000**		**1,000,000**		**2,000,000**

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.

Budget Items	2021	2022	2023	2024	2025	Total
Other (Insurance, Utilities)		20,000	20,000	20,000	20,000	80,000
Total		**20,000**	**20,000**	**20,000**	**20,000**	**80,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $300,000

Description

Improvements at Fish Creek Open Space.

Justification

Maplewood acquired the 70-acre Fish Creek site in 2013 and constructed trails in 2016. Partner Great River Greening (GRG) conducted woodland and prairie restoration 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance					300,000	300,000
Total					**300,000**	**300,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund					150,000	150,000
Ramsey County					150,000	150,000
Total					**300,000**	**300,000**

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

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $300,000

Description

Repairs, storage, and exhibit renovation at the Maplewood Nature Center site. The timetable for the improvements is tentative and subject to change.

Justification

Maplewood Nature Center Visitor Center was built in 1978, added onto in 1994, and had major repairs and maintenance in 2017. A Master Plan to guide improvements and programming was completed in 2019. Improvements needed include: 1) Add storage shed, 2) fix bridges, 3) replace observation decks, 4) repair or replace boardwalk (reaches useful life of 20 years old in 2019), 5) repair or replace patio, 6) install ADA door opener, and 7) replacing indoor exhibits (20 years old in 2024).

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		200,000			100,000	300,000
Total		**200,000**			**100,000**	**300,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund		200,000			100,000	300,000
Total		**200,000**			**100,000**	**300,000**

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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: $750,000

Description

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 accessible amenities, and electricity in these underserved areas of the City.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		250,000		250,000		500,000
Total		**250,000**		**250,000**		**500,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund		250,000		250,000		500,000
Total		**250,000**		**250,000**		**500,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Planning/Design			50,000			50,000
Construction/Maintenance				500,000		500,000
Total			**50,000**	**500,000**		**550,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Park Improvement Fund			50,000			50,000
Watershed District				500,000		500,000
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.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			1,000	1,000	1,000	3,000
Total			**1,000**	**1,000**	**1,000**	**3,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PM20.01
Project Name Vista Hills Court Replacement



Type Improvement
Useful Life
Category Park Improvements

Department Parks and Recreation
Contact Park Director
Priority 3 Important

Status Active

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

Description

Replacement of tennis and basketball courts at Vista Hills Park.

Justification

"Taking care of what we have" throughout our park system was one of the highest priorities of Maplewood residents during our master planning process. Many of our sport courts are in need of repair or replacement. Both the tennis courts and basketball court at Vista Hills Park need to be replaced. These courts have been identified as a priority replacement in the southern service area of Maplewood.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		110,000				110,000
Total		**110,000**				**110,000**

Funding Sources	2021	2022	2023	2024	2025	Total
CIP Fund		110,000				110,000
Total		**110,000**				**110,000**

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.

Public Safety







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Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: **$454,000**

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			214,000			214,000
Total			**214,000**			**214,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Ambulance Fund			214,000			214,000
Total			**214,000**			**214,000**

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

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.011
Project Name Ambulance Replacement

Type Equipment
Useful Life 5 years
Category Equipment

Department Ambulance
Contact EMS Chief
Priority 1 Critical

Status Active
Total Project Cost: $1,410,000



Description

2021 - Add ambulance to the fleet.
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
2029 - To replace 2019 ambulance with projected mileage in excess of 125,000

Justification

The purchase of the new ambulances 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. The new-to-the-fleet ambulance in 2021 will allow the department to keep up with the increased call load. 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. We will continue to utilize three primary ambulances on 24 our shifts. The addition of this ambulance will allow us to have the necessary fleet to staff a peak load ambulance and ensure that the department has two spare vehicles. Additionally, the purchase will ensure that reserve vehicles remain in serviceable condition with acceptable technology. The goal of the fleet replacement will be to ensure that primary ambulances are cycled into reserve roles after 5 years and 100,000 miles and that reserve ambulances are sold after they are ten years old. This plan will ensure that the department has reliable primary and reserve ambulances while increasing the the sale value of reserve ambulances.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	265,000	271,000		282,000	287,000	1,105,000
Total	**265,000**	**271,000**		**282,000**	**287,000**	**1,105,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Ambulance Fund	265,000	271,000		282,000	287,000	1,105,000
Total	**265,000**	**271,000**		**282,000**	**287,000**	**1,105,000**

Budget Impact/Other

Having an ambulance replacement cycle of 5 years will help keep maintenance and operating costs level over the operating period. The addition of an ambulance in 2021 will raise operating costs by an estimated $1,500 annually. We anticipate to see a slight decrease in maintenance costs in older vehicles as older vehicles will be placed in reserve status sooner.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	1,200	1,500	1,500	1,500	1,000	6,700
Total	**1,200**	**1,500**	**1,500**	**1,500**	**1,000**	**6,700**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.01
Project Name Fire Fighting Turn Out Gear



Type Equipment
Useful Life 5 years
Category Equipment

Department Public Safety
Contact Fire Chief
Priority 1 Critical

Status Active

Total Project Cost: **$216,000**

Description

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 tourout 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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			106,000			106,000
Total			**106,000**			**106,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Public Safety Fund			106,000			106,000
Total			**106,000**			**106,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.010
Project Name Fire Engine/Tanker Replacement



Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Safety
Contact Fire Chief
Priority 1 Critical

Status Active
Total Project Cost: **$825,000**

Description

Fire Engine/2,500 GL Tanker.

Justification

This Engine / Tanker fire truck at the time of its replacement will be 20 years old and will be replace by the same type of truck. The mileage at the time of replacement will be close to of not over 100,000 miles. This engine/tanker will have a 2,500 gallon water tank that is still needed due to the lack of hydrants that are available in the southern leg of the city. This truck will be stationed at station 1 were it currently is now. The new truck will be equipped with up to date technology and the latest in firefighting equipment.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				825,000		825,000
Total				**825,000**		**825,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Public Safety Fund				825,000		825,000
Total				**825,000**		**825,000**

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance cost. The truck will be purchased with a tax - exempt master lease agreement through the government leasing program with a 12 year amortization period.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance				-20,000	-20,000	-40,000
Total				**-20,000**	**-20,000**	**-40,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.03
Project Name Ladder Truck Replacement



Type Equipment
Useful Life 20 years
Category Equipment

Department Public Safety
Contact Fire Chief
Priority 1 Critical

Status Active
Total Project Cost: **$1,200,000**

Description

105' Ladder Truck

Justification

This truck will replace a 2000, 100' ladder/ pumper fire truck that at the time if its replacement will be 22 years old. The mileage at the time of replacement will be close to 100,000 miles. There have been significant changes in safety and technology since 2000 when the original truck was purchased.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		1,200,000				1,200,000
Total		**1,200,000**				**1,200,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Public Safety Fund		1,200,000				1,200,000
Total		**1,200,000**				**1,200,000**

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.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance		-2,000	-1,000	-1,000	-1,000	-5,000
Total		**-2,000**	**-1,000**	**-1,000**	**-1,000**	**-5,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.05

Project Name North Fire Station Construction



Type Improvement
Useful Life 30 years
Category Buildings

Department Public Safety
Contact Fire Chief
Priority 1 Critical

Status Active

Total Project Cost: **$10,700,000**

Description

The new station is a proposed 30,000 square foot fire station that will be built on the existing site of the North fire station. The proposed station gives the department the opportunity to consolidate functions, replacing two of the City's outdated and deteriorating stations. The station will include proper housing and safety considerations for employees while also ensuring that the department has adequate space for current and future apparatus, an adequate training and community space that can also serve as an emergency operations center and will include the relocation of all of the department's administrative functions. The facility will focus on function and operations, sustainability and community pride and will accomodate departmental growth for the next 30 years. The new station will feature 7 drive through apparatus bays, public/support areas, adequate dorms and living areas and will include state of the art technology that focuses on a reduction of the impacts of cancer and heart disease in the fire service.

Justification

In 2017, the Fire Department hired a third party consultant to conduct a Fire Station Location and Operational review. One of the recommendations from the study was to consolidate the North and Central Fire Stations, demolish the existing North Fire Station and rebuild on the existing site. Following the study, the department hosted a series of community meetings and gathered community feedback via survey's and other digital platforms. In 2019, the department hired an architectural firm to conduct a space needs assessment. The needs assessment included feedback from stakeholders at all levels of the organization. The recommendations of the needs assessment include a 30,000 square foot fire station to meet the needs of the department now and modestly into the future. The total project cost established by the space needs assessment is $10,700,000. Overall, work on this project spans from 2011 to current. The department in partnership with other City staff have worked diligently to come to a solution that will allow the department to continue to meet the communities needs.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	10,700,000					10,700,000
Total	**10,700,000**					**10,700,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO CIP	7,100,000					7,100,000
Fire Equipment Fund	3,600,000					3,600,000
Total	**10,700,000**					**10,700,000**

Budget Impact/Other

The new station will be paid for through the issuance of bonds, utilization of the fire equipment fund and proceeds from sales of property. While the costs of the project are signfiicant, the fire station project will reduce the department's overall capital footprint, while eliminating inefficiencies and maintenance costs of operating three stations, two of which are outdated and in need of serious repairs, renovation and/or reconstruction.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-10,000	-10,000	-10,000	-10,000	-10,000	-50,000
Other (Insurance, Utilities)	-10,000	-10,000	-10,000	-10,000	-10,000	-50,000
Total	**-20,000**	**-20,000**	**-20,000**	**-20,000**	**-20,000**	**-100,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.06
Project Name Grass Truck Replacement



Type Equipment
Useful Life 15 years
Category Vehicles

Department Public Safety
Contact Fire Chief
Priority 2 Very Important

Status Active

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

Description

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 effectrive to make the necessary repairs due to the age of both pieces of equipment.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			65,000			65,000
Total			**65,000**			**65,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Public Safety Fund			65,000			65,000
Total			**65,000**			**65,000**

Budget Impact/Other

We anticipate lower operating and maintenance costs.

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance			-1,000	-1,000	-1,000	-3,000
Total			**-1,000**	**-1,000**	**-1,000**	**-3,000**

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # FD21.07

Project Name Police & Fire 800 MHZ Radios Replacement



Type Equipment
Useful Life 10 years
Category Equipment

Department Public Safety
Contact
Priority 1 Critical

Status Active
Total Project Cost: **$818,000**

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	85,000	87,000	88,000	90,000	92,000	442,000
Total	**85,000**	**87,000**	**88,000**	**90,000**	**92,000**	**442,000**

Funding Sources	2021	2022	2023	2024	2025	Total
CIP Fund	85,000	87,000	88,000	90,000	92,000	442,000
Total	**85,000**	**87,000**	**88,000**	**90,000**	**92,000**	**442,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PD21.010
Project Name Squad Replacement



Type Equipment
Useful Life 4 years
Category Vehicles

Department Public Safety
Contact Police Chief
Priority 1 Critical

Status Active

Total Project Cost: **$2,750,000**

Description

Each year the police department needs to replace four to six marked squad cars and one unmarked squad car. The fully burdened cost of police squads is $48,869. 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 servicabiltiy. The vehicles are purchased through the State Cooperative Purchasing Program.

Justification

In recognition that effective policing efforts require high visibility and high mobility, the department needs to maintain and invest in fleet operations. As vehicles become more efficient and as we collect and evaluate data about the best fleet resources for specific types of police work, maintaining a current and operational fleet is critical. Marked police vehicles are the primary means of responsive service delivery. At present the police department operates 26 marked squads. With the exception of two police reserve squads, a marked police car has a useful life for approximately 40 months - 100,000 to 120,000 miles..

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	275,000	275,000	275,000	275,000	275,000	1,375,000
Total	**275,000**	**275,000**	**275,000**	**275,000**	**275,000**	**1,375,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Public Safety Fund	275,000	275,000	275,000	275,000	275,000	1,375,000
Total	**275,000**	**275,000**	**275,000**	**275,000**	**275,000**	**1,375,000**

Budget Impact/Other

Adhering to the appropriate replacement schedule has a positive impact on the operating budget by minimizing maintenance costs and down time. Costs have not been quantified because the regular replacement of sqaud cars is ongoing, creating little change is maintenance costs.

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Public Works





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Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: **$800,000**

Description

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 2021-2023. For years 2024-2030, $200,000 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance				200,000	200,000	400,000
Total				**200,000**	**200,000**	**400,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund				200,000	200,000	400,000
Total				**200,000**	**200,000**	**400,000**

Budget Impact/Other

This plan will allow the City to pay for needed upgrades and maintenance items without borrowing.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT18.01

Project Name City Hall/PD Emergency Generator/Garage Floor Seal



Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important

Status Active

Total Project Cost: **$105,000**

Description

City Hall/Police Department Emergency Generator located inside of the police department garage area was new in 1985 and has been recommended for renewal. As part of this project, it is recommended that the police garage floor be sealed with an epoxy sealant.

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.

The epoxy sealant will help prevent damage to the concrete floor from the winter road salt that is tracked into the garage and will also help with cleaning operations.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	105,000					105,000
Total	**105,000**					**105,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund	105,000					105,000
Total	**105,000**					**105,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance	65,000					65,000
Total	**65,000**					**65,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund	65,000					65,000
Total	**65,000**					**65,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT20.01
Project Name Salt Shed - Fabric Canopy Cover



Type Improvement
Useful Life 15 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $27,000

Description

The fabric roof cover of the Public Works Salt Shed, 72' x 96' built in 2005, is in need of renewal.

Justification

The shed consists of metal frame and fabric cover. A recent inspection completed in January 2019, shows that holes have started to develop, as well as seam separation.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	27,000					27,000
Total	**27,000**					**27,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund	27,000					27,000
Total	**27,000**					**27,000**

Budget Impact/Other

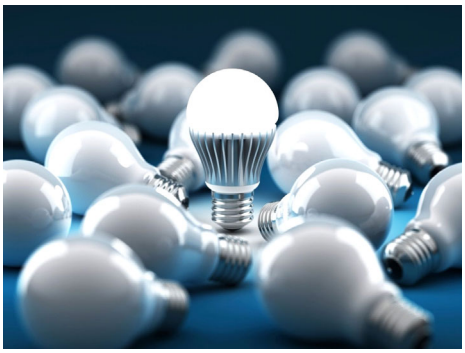
Proper salt storage is required to prevent chloride runoff which impacts surface and groundwater. Salt storage is required as part of the City's MS4 permit.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT21.01
Project Name LED Lighting



Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important

Status Active
Total Project Cost: **$40,000**

Description

Convert existing lighting to LED in Public Works and Police Department garages.

Justification

Converting exisitng lighting to LED will reduce lighting energy by 46% (three garage average) and result in annual electric savings of approximately $3300. There are possible rebates associated to the project. Currently, 2020 - $9000.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		40,000				40,000
Total		**40,000**				**40,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund		40,000				40,000
Total		**40,000**				**40,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT21.02
Project Name Garage Floor Sealing



Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important

Status Active

Total Project Cost: $55,000

Description

It is recommended that the Public Works Garage (2005 construction) be sealed with an epoxy sealant.

Justification

The epoxy sealant will help prevent any further damage to the concrete floor from the road salt that is tracked in and drops off plow equipment.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		55,000				55,000
Total		**55,000**				**55,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund		55,000				55,000
Total		**55,000**				**55,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT21.03

Project Name Emergency Generator Replacement



Type Equipment
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $85,000

Description

It is recommended to replace the emergency generator and transfer switch that services MCC/YMCA building.

Justification

The most recent inspection/service report, December 2019, recommends to have a generator replacement plan in place. Report receommends replacement because of deteriorating condition due to age. The original equipment is estimated to be 25 years old.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		85,000				85,000
Total		**85,000**				**85,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund		85,000				85,000
Total		**85,000**				**85,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # MT21.04
Project Name Public Works Site Paving



Type Improvement
Useful Life 20 years
Category Buildings

Department Building Maintenance
Contact Public Works Director
Priority 3 Important

Status Active
Total Project Cost: **$120,000**

Description

It is recommended that paving be completed at the 1902 Public Works site.

Justification

It is recommended that the yard area of the Public Works site be paved. This will offer dust control and eliminate stained water and sediment run off into the storm system and Wicklander Pond where a sediment removal project was completed in 2018. Work to be completed by city maintenance staff.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			120,000			120,000
Total			**120,000**			**120,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Building Replacement Fund			120,000			120,000
Total			**120,000**			**120,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $220,000

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance	20,000	20,000	20,000	20,000	20,000	100,000
Total	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**100,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Sanitary Sewer Fund	20,000	20,000	20,000	20,000	20,000	100,000
Total	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**	**100,000**

Budget Impact/Other

The upgrade program has a positive impact on the operating budget by reducing maintenance costs. However, no quantifiable costs are listed because the program is ongoing.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Description

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	2021	2022	2023	2024	2025	Total
Construction/Maintenance	100,000		100,000		100,000	300,000
Total	**100,000**		**100,000**		**100,000**	**300,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Environmental Utility Fund	100,000		100,000		100,000	300,000
Total	**100,000**		**100,000**		**100,000**	**300,000**

Budget Impact/Other

There will be a positive impact on the operating budget due to lower maintenance costs. However, no costs are quantified due to the ongoing nature of the project.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	110,000					110,000
Total	**110,000**					**110,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $90,000

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	90,000					90,000
Total	**90,000**					**90,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: **$100,000**

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	100,000					100,000
Total	**100,000**					**100,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund	100,000					100,000
Total	**100,000**					**100,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: $230,000

Description

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 intergral piece of equipment in the fleet for the street maintenance division. It is utilized year round. In summer, the truck is used for patching and paving streets. In winter, it is used every snow/ice event for treating and plowing city streets.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		230,000				230,000
Total		**230,000**				**230,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: **$100,000**

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	100,000					100,000
Total	**100,000**					**100,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund	100,000					100,000
Total	**100,000**					**100,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			45,000			45,000
Total			**45,000**			**45,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Description

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 thoughout the year on street improvement projects. The old truck has high mileage and is no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			26,000			26,000
Total			**26,000**			**26,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			240,000			240,000
Total			**240,000**			**240,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		55,000				55,000
Total		**55,000**				**55,000**

Funding Sources	2021	2022	2023	2024	2025	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.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			25,000			25,000
Total			**25,000**			**25,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		90,000				90,000
Total		**90,000**				**90,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: $15,000

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			15,000			15,000
Total			**15,000**			**15,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund			15,000			15,000
Total			**15,000**			**15,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.21
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
Total Project Cost: $245,000

Description

The 2007 single axle plow truck, Unit 536 is due for replacement.

Justification

The 2007 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 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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				245,000		245,000
Total				**245,000**		**245,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.22

Project Name Two Park Maintenance Machines



Type Equipment
Useful Life 10 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active

Total Project Cost: **$160,000**

Description

Two park maintenance machines, Units 658 and 659 are scheduled for replacement.

Justification

Two 2013 park maintenance machines are in need of replacement. These two machines perform year round maintenance throughout the parks system. In the winter season they are equipped with snowblowers and brooms for snow removal and ice rink maintenance throughout the City. During the mowing season the machines our out in the system five days a week cutting grass. These are high wear machines. The 2013 models have high engine hours and are in need of costly repairs. They are no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	80,000	80,000				160,000
Total	**80,000**	**80,000**				**160,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund	80,000	80,000				160,000
Total	**80,000**	**80,000**				**160,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.23
Project Name Two Front End Loaders



Type Equipment
Useful Life 15 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: **$600,000**

Description

Two Front End Loaders, Units 701 and 717 are in need of replacement. Unit 701 in 2024 and Unit 717 in 2025.

Justification

Two front end loaders are scheduled for replacement. The 1999 model, Unit 701, is scheduled for replacement in 2024 and the 2001 model, Unit 717 in 2025. These heavy duty pieces of equipment perform many tasks for all divisions in public works. They are both equipped with plows and wings for snow and ice removal in winter and are used daily in the summer months for miscellaneous public works jobs. The expected life cycle for heavy use equipment such as this is 15 years. Due to them being 20 plus years old very large maintenance and repair costs have been incurred and will continue to if they are not replaced.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				300,000	300,000	600,000
Total				**300,000**	**300,000**	**600,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund				300,000	300,000	600,000
Total				**300,000**	**300,000**	**600,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.24
Project Name CCTV Truck



Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: **$160,000**

Description

The 2007 CCTV truck, Unit 623 is due for replacement.

Justification

The 2007 CCTV truck is due for replacement. This vehicle/Equipment performs inspections of all underground sewer pipes. This vehicle/equipment is utilized throughout all public works divisions. This equipment is essential for sanitary sewer and storm water compliance with the Minnesota Pollution Control Agency.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					160,000	160,000
Total					**160,000**	**160,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund					160,000	160,000
Total					**160,000**	**160,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.30
Project Name One and One-Half Ton Truck



Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $70,000

Description

The 2009 1 1/2 ton truck, Unit 614 is scheduled for replacement.

Justification

One 2009 1 1/2 ton truck is scheduled for replacement. This truck is equipped with a dump body and snow plow. The unit is utilized year round in the Utility maintenance division. The old unit has high miles and is becoming inefficient to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings				70,000		70,000
Total				**70,000**		**70,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund				70,000		70,000
Total				**70,000**		**70,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.38
Project Name Two Half-Ton Trucks



Type Equipment
Useful Life 12 years
Category Vehicles

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active

Total Project Cost: $52,000

Description

Two 2010 1/2 ton trucks, Units 513 and 514 are scheduled for replacement.

Justification

These two 2010 trucks are equipped with arrow boards for traffic control. They are utilized by both the public works and police departments. Both units have high mileage and are in need of costly repairs that exceed the value of the trucks.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings	52,000					52,000
Total	**52,000**					**52,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund	52,000					52,000
Total	**52,000**					**52,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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

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

Description

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

Justification

This 2007 1 ½ 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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			80,000			80,000
Total			**80,000**			**80,000**

Funding Sources	2021	2022	2023	2024	2025	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

2021 *thru* 2025

City of Maplewood, Minnesota

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

Total Project Cost: $25,000

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		25,000				25,000
Total		**25,000**				**25,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund		25,000				25,000
Total		**25,000**				**25,000**

Budget Impact/Other

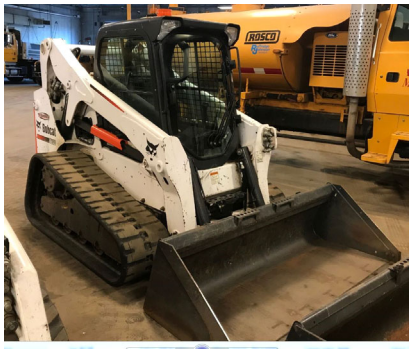
There will be a positive impact on the fleet operating budget due to lower maintenance costs.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

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
Total Project Cost: $55,000

Description

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	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		55,000				55,000
Total		**55,000**				**55,000**

Funding Sources	2021	2022	2023	2024	2025	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.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.01
Project Name Unit 730 Toolcat Work Machine



Type Equipment
Useful Life 20 years
Category Equipment

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active

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

Description

Currently, the City operates three Toolcat work machines. The Toolcats are utilized year round in all three divisions of Public Works and are the primary pieces of equipment for sidewalk snow removal.

Justification

The 2015 Toolcat machine (Unit 730) is in need of replacement due to high engine hours and use. The machine is continously in need of repair, which makes it unreliable and no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		45,000				45,000
Total		**45,000**				**45,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund		45,000				45,000
Total		**45,000**				**45,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.02

Project Name Unit 653 and Unit 545:Two Park Maintenance Machine



Type Equipment
Useful Life 20 years
Category Equipment

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $84,000

Description

Two 2013 John Deere park maintenance machines are in need of replacement. These machines are utilized for both summer and winter operations throughout the park system and city campus. In the summer they are equipped with mowers and used in all divisions of public works. In winter they remove snow on campus walks and trails throughout the park system

Justification

Due to age and high engine hours, the machines are no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings		84,000				84,000
Total		**84,000**				**84,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund		84,000				84,000
Total		**84,000**				**84,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.03

Project Name Unit 654: Park Maintenance Machine



Type Equipment
Useful Life 20 years
Category Equipment

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $42,000

Description

The 2015 John Deere, unit 654, park maintenance machine is in need of replacement. This machine is utilized for both summer and winter operations throughout the park system and city campus. In the summer it is equipped with a mower and used in all divisions of public works. In winter it is used to remove snow on campus walks and trails throughout the park system.

Justification

Due to age and high engine hours, the machine is no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings			42,000			42,000
Total			**42,000**			**42,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund			42,000			42,000
Total			**42,000**			**42,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.04

Project Name Unit 611 and Unit 531: Two 1/2 Ton Trucks



Type Equipment
Useful Life 20 years
Category Equipment

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: $54,000

Description

Two 2017 half-ton pick-up trucks are due for replacements, unit 611 and unit 531. These trucks are used by the Public Works Superintendents.

Justification

These trucks are single person, light use vehicles and will be kept in the fleet to replace older units that are no longer cost effective to operate.

Expenditures	2021	2022	2023	2024	2025	Total
Equip/Vehicles/Furnishings					54,000	54,000
Total					**54,000**	**54,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Fleet Management Fund					54,000	54,000
Total					**54,000**	**54,000**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.14
Project Name Maple Hills Storm Sewer Force Main



Type Improvement
Useful Life
Category Storm Sewer/Drainage

Department Public Works
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: **$80,000**

Description

The townhome development of Carriage Homes of Maple Hills is located north of Parkway Drive and west of Highway 61. Part of the development contains a large pond located within the ring road of Maple Hills Drive. This basin takes stormwater runoff from the surrounding properties. The basin is a not outlet storm basin. As part of the original development a storm sewer force main was installed from the basin out to Parkway Drive for future connection to the City's storm sewer system to provide a way to pump down the level of water in the storm basin. The proposed project will make the connection to the City's storm sewer system and allow the City to maintain the pond system.

Justification

The existing storm sewer basin does not have an outlet that allows the City to maintain the water levels within the basin. Stronger and more intense storm events are taking place due to climate change. The proposed project will extend the existing storm sewer from the intersection of Maple Hills Drive and Parkway Drive to the existing storm sewer system located at the intersection of Parkway Drive and Highway 61. This will allow staff to pump down the water level in the pond so there is adequate volume available for large storm events.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	80,000					80,000
Total	**80,000**					**80,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Environmental Utility Fund	80,000					80,000
Total	**80,000**					**80,000**

Budget Impact/Other

Street Construction



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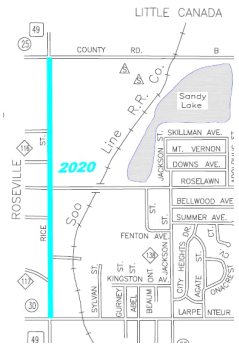


Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW16.06
Project Name Rice Street



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 2 Very Important

Status Active
Total Project Cost: **$470,000**

Description

Ramsey County is proposing to fully reconstruct Rice Street between County Road B and Wheelock Parkway in 2024. This will be a county led project. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs and pedestrian improvements.

Justification

According to Ramsey County's TIP (Transportation Improvement Plan) the county is leading a street reconstruction project on Rice Street from Larpenteur Avenue to Wheelock Parkway. This project is currently proposed to be constructed in 2024. 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance					470,000	470,000
Total					**470,000**	**470,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Municipal State Aid					470,000	470,000
Total					**470,000**	**470,000**

Budget Impact/Other

The total estimated project cost is $9,075,000. The estimated project cost for the City of Maplewood is $470,000.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW16.25
Project Name Sterling Street Bridge Replacement

Type Improvement
Useful Life 50 years
Category Street Construction
Department Streets
Contact Public Works Director
Priority 1 Critical
Status Active
Total Project Cost: $1,300,000



Description

The Sterling Street Bridge is an existing timber bridge that crosses Fish Creek and is proposed to be replaced in 2021.

Justification

The bridge on Sterling Street in south Maplewood is in need of replacement in the coming years and programmed for a 2021 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. Timing for this project depends on the condition of the bridge and available state funding.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	1,300,000					1,300,000
Total	**1,300,000**					**1,300,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Municipal State Aid	115,000					115,000
State Grants	1,185,000					1,185,000
Total	**1,300,000**					**1,300,000**

Budget Impact/Other

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

Budget Items	2021	2022	2023	2024	2025	Total
Maintenance	-1,000	-1,000	-1,000	-1,000		-4,000
Total	**-1,000**	**-1,000**	**-1,000**	**-1,000**		**-4,000**

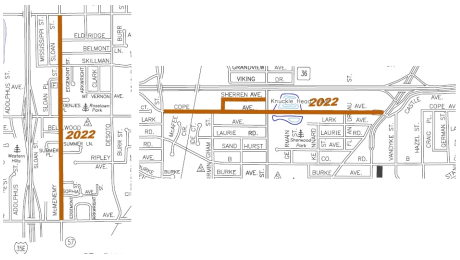
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # **PW18.01**

Project Name **Cope/McMenemy Street Improvements**



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$8,290,000**

Description

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: 44/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		8,290,000				8,290,000
Total		**8,290,000**				**8,290,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement		4,289,060				4,289,060
City of St. Paul Water Dept		842,400				842,400
Environmental Utility Fund		1,058,000				1,058,000
Sanitary Sewer Fund		599,000				599,000
SRF Special Assessment		1,145,540				1,145,540
Water - WAC Fund		356,000				356,000
Total		**8,290,000**				**8,290,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.02

Project Name Gervais Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$2,470,000**

Description

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. (Gervais Ave., Gervais Ct., Flandrau St., Barclay St., Sextant Ave., Germain Ct., Eleventh Ave., and Ariel St.) are in poor condition and in need of repair. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced. Also, the inclusion of new sidewalk segments will be evaluated as part of this project. The proposed project will be partially funded by the street revitalization fund.

2.55 miles of streets, Average PCI: 45/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	60,000	2,410,000				2,470,000
Total	**60,000**	**2,410,000**				**2,470,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement		323,921				323,921
Environmental Utility Fund		145,000				145,000
Sanitary Sewer Fund		61,200				61,200
SRF Special Assessment		1,111,452				1,111,452
Street Revitalization Fund	60,000	707,227				767,227
Water - WAC Fund		61,200				61,200
Total	**60,000**	**2,410,000**				**2,470,000**

Budget Impact/Other

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

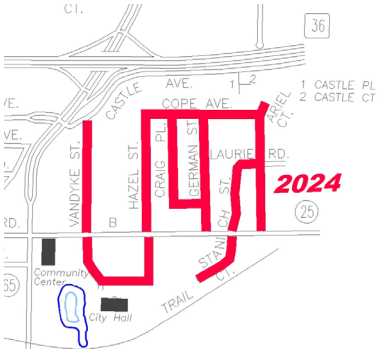
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.04

Project Name Hazel/Cope Area Improvements



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$6,510,000**

Description

The Hazel/Cope Area streets are proposed to be fully reconstructed in 2024. 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

TThe streets north of City Hall and east of White Bear Ave. are in poor condition and are in need of repair. The streets include VanDyke St., City Hall Dr., Hazel St., Craig Pl., German St., Ariel St., Cope Ave., Stanich Ct., Stanich St., and Laurie Rd.. Several of these streets have concrete curb and gutter which for most areas will remain. There are several streets that do not currently have concrete curb and gutter and will be required to be fully reconstructed. The existing pavement will be removed and replaced. The proposed project will also include sidewalks, water main replacement, 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).

2.11 miles of streets, Average PCI: 38/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance				6,510,000		6,510,000
Total				**6,510,000**		**6,510,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement				3,401,180		3,401,180
City of St. Paul Water Dept				392,000		392,000
Environmental Utility Fund				1,138,000		1,138,000
Sanitary Sewer Fund				522,000		522,000
SRF Special Assessment				757,820		757,820
Water - WAC Fund				299,000		299,000
Total				**6,510,000**		**6,510,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

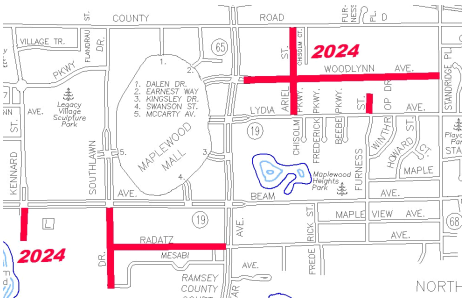
Project # PW18.05

Project Name Woodlynn/Southlawn Area Pavement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active



Description

Total Project Cost: $2,740,350

The street pavement in the Woodlynn/Southlawn area is proposed to be rehabilitated in 2024 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 east and west of White Bear Ave. and north and south of Beam Ave. are in poor condition and in need of repair. The streets include Woodlynn Ave., Ariel St., Furness Ct., Kennard St., Southlawn Dr., and Radatz 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 Street Replacement Fund.

1.69 miles of streets, Average PCI: 42/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			60,000	2,680,350		2,740,350
Total			**60,000**	**2,680,350**		**2,740,350**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement				840,350		840,350
Environmental Utility Fund				125,000		125,000
Sanitary Sewer Fund				75,000		75,000
SRF Special Assessment				798,192		798,192
Street Revitalization Fund			60,000	766,808		826,808
Water - WAC Fund				75,000		75,000
Total			**60,000**	**2,680,350**		**2,740,350**

Budget Impact/Other

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

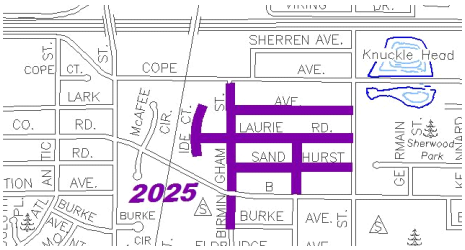
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.06

Project Name Birmingham/Sandhurst Area Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Description

Total Project Cost: **$4,870,000**

The Birmingham/Sandhurst Area streets are proposed to be fully reconstructed in 2025. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements.

Justification

The streets north of County Road B and west of Hazelwood St. are in poor condition and in need of repair. The streets include Ide Ct., Laurie Rd., Lark Ave., Sandhurst Ave., Birmingham St., and Barclay St.. The existing pavement will be removed and replaced and concrete curb and gutter will be installed. The proposed project will also include sidewalks, trails, water main repairs, sanitary sewer main repairs, 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).
1.40 miles of streets, Average PCI: 43/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance					4,870,000	4,870,000
Total					**4,870,000**	**4,870,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement					2,497,300	2,497,300
City of St. Paul Water Dept					347,200	347,200
Environmental Utility Fund					896,000	896,000
Sanitary Sewer Fund					402,000	402,000
SRF Special Assessment					494,500	494,500
Water - WAC Fund					233,000	233,000
Total					**4,870,000**	**4,870,000**

Budget Impact/Other

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

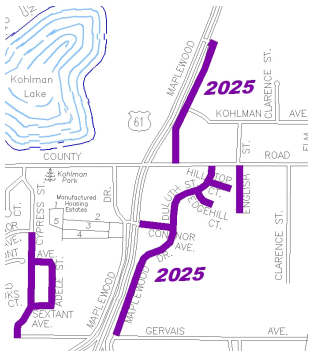
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.07

Project Name Maplewood Dr./Cypress Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$2,020,000**

Description

The street pavement in the Maplewood Dr./Cypress area is proposed to be rehabilitated in 2025 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 in this project area in poor condition and in need of repair. The streets include Maplewood Dr. E., Duluth St., Connor Ave., Edgehill Ct., Hilltop Ct., English St., Cypress St., Sextant Ave., Adele St., Demont 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.

1.98 miles of streets, Average PCI: 44/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance				60,000	1,960,000	2,020,000
Total				**60,000**	**1,960,000**	**2,020,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Environmental Utility Fund					101,000	101,000
Sanitary Sewer Fund					60,600	60,600
SRF Special Assessment					760,518	760,518
Street Revitalization Fund				60,000	977,282	1,037,282
Water - WAC Fund					60,600	60,600
Total				**60,000**	**1,960,000**	**2,020,000**

Budget Impact/Other

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

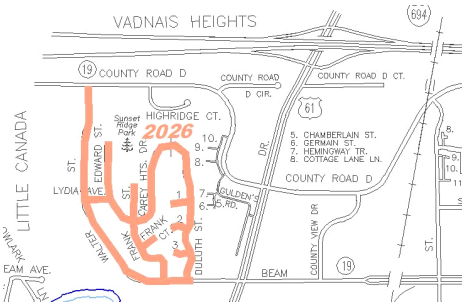
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.09

Project Name Walter/Beam Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$1,880,000**

Description

The street pavement in the Walter/Beam area is proposed to be rehabilitated in 2026 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 County Road D and west of TH 61 area in poor condition and in need of repair. The streets include Walter St., Beam Ave., Duluth St., Duluth Ct., Countryview Cir., Summit Ct., Frank St., Frank Ct., Lydia Ave., Carey Hts. Dr., and Edward 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.

2.25 miles of streets, Average PCI: 55/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance					60,000	60,000
Total					**60,000**	**60,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Street Revitalization Fund					60,000	60,000
Total					**60,000**	**60,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW18.11

Project Name Montana/Nebraska Area Pavement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active
Total Project Cost: **$1,870,000**

Description

The street pavement in the Montana/Nebraska 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 Larpenteur Ave. and east of McKnight Rd. area in poor condition and in need of repair. The streets include Currie St., Lakewood Dr., Montana Ave., Mary St., Nebraska Ave., Myrtle Ct., Tevlin Ct., Arlington Ave., Sterling St., Hoyt Ave., and Oak Cir. 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 street revitalization fund.

2.35 miles of streets, Average PCI: 41/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	1,870,000					1,870,000
Total	**1,870,000**					**1,870,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Environmental Utility Fund	93,500					93,500
Sanitary Sewer Fund	56,100					56,100
SRF Special Assessment	786,462					786,462
Street Revitalization Fund	877,838					877,838
Water - WAC Fund	56,100					56,100
Total	**1,870,000**					**1,870,000**

Budget Impact/Other

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

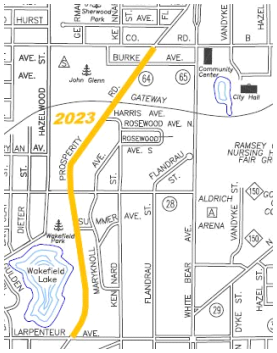
Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW19.09

Project Name Prosperity Road Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active
Total Project Cost: **$4,640,000**

Description

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.

1.12 miles of streets, Average PCI 38/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			4,640,000			4,640,000
Total			**4,640,000**			**4,640,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement			2,001,000			2,001,000
City of St. Paul Water Dept			461,000			461,000
Environmental Utility Fund			844,000			844,000
Sanitary Sewer Fund			371,000			371,000
SRF Special Assessment			432,000			432,000
Street Revitalization Fund			375,000			375,000
Water - WAC Fund			156,000			156,000
Total			**4,640,000**			**4,640,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW20.03

Project Name Southcrest/Ferndale Area Pavement

Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active
Total Project Cost: $2,360,000



Description

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., McCelland St., Ferndale St., Nemitz Ave., Arlington Ave., Currie St., and Myrtle 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 street revitalization fund.

3.00 miles of streets, Average PCI: 40/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance	2,300,000					2,300,000
Total	**2,300,000**					**2,300,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Environmental Utility Fund	118,000					118,000
Sanitary Sewer Fund	70,800					70,800
SRF Special Assessment	1,156,550					1,156,550
Street Revitalization Fund	883,850					883,850
Water - WAC Fund	70,800					70,800
Total	**2,300,000**					**2,300,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW20.08

Project Name East Shore Drive Area Street Improvements



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$6,140,000**

Description

The East Shore Drive Area streets are 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 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: 29/100

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance			6,140,000			6,140,000
Total			**6,140,000**			**6,140,000**

Funding Sources	2021	2022	2023	2024	2025	Total
Bonds GO Improvement			3,316,800			3,316,800
City of St. Paul Water Dept			154,800			154,800
Environmental Utility Fund			1,195,000			1,195,000
Sanitary Sewer Fund			531,000			531,000
SRF Special Assessment			693,400			693,400
Water - WAC Fund			249,000			249,000
Total			**6,140,000**			**6,140,000**

Budget Impact/Other

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

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.10

Project Name McKnight Traffic Signal Replacement



Type Improvement
Useful Life 20 years
Category Street Construction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$645,571**

Description

Ramsey County is planning a pavement maintenance project on McKnight Road to be performed in 2021 and 2022. As part of this project several traffic signals will need to be upgraded. This project also includes pavement rehabilitation and ADA pedestrian upgrades.

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 Ramsey County'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 2021 and 2022 with Maplewood paying their portion of the signal replacement in 2022 and 2023.

Expenditures	2021	2022	2023	2024	2025	Total
Construction/Maintenance		321,650	323,921			645,571
Total		**321,650**	**323,921**			**645,571**

Funding Sources	2021	2022	2023	2024	2025	Total
Street Revitalization Fund		321,650	323,921			645,571
Total		**321,650**	**323,921**			**645,571**

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.

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.20

Project Name County Road D Street Improvements



Type Improvement
Useful Life 20 years
Category Street Reconstruction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$176,300**

Description

The proposed project includes improvements to County Road D from Greenbrier to County Road D Circle including road and pedestrian improvements. The project is proposed to be constructed in 2023 by Ramsey County.

Justification

According to Ramsey County's TIP (Transportation Improvement Plan) the county is leading the improvements to County Road D. This project is currently proposed to be constructed in 2023. The city's estimated share for these would be scheduled to be paid in the year after 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance				176,300		176,300
Total				**176,300**		**176,300**

Funding Sources	2021	2022	2023	2024	2025	Total
Municipal State Aid				176,300		176,300
Total				**176,300**		**176,300**

Budget Impact/Other

Capital Improvement Plan

2021 *thru* 2025

City of Maplewood, Minnesota

Project # PW21.21

Project Name White Bear Ave/Larpentuer Ave Street Improvements



Type Improvement
Useful Life 20 years
Category Street Reconstruction

Department Streets
Contact Public Works Director
Priority 1 Critical

Status Active

Total Project Cost: **$602,500**

Description

The proposed project includes improvements to the intersection of White Bear Avenue and Larpenteur Avenue, White Bear Avenue (from Larpenteur Ave. to North St. Paul Rd.) including signal upgrades and pedestrian improvements. The project is proposed to be constructed in 2024 by Ramsey County.

Justification

According to Ramsey County's TIP (Transportation Improvement Plan) the county is leading the improvements to White Bear Avenue and Larpenteur Avenue. This project is currently proposed to be constructed in 2024. The city's estimated share for these would be scheduled to be paid in the year after 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	2021	2022	2023	2024	2025	Total
Construction/Maintenance					602,500	602,500
Total					**602,500**	**602,500**

Funding Sources	2021	2022	2023	2024	2025	Total
Municipal State Aid					602,500	602,500
Total					**602,500**	**602,500**

Budget Impact/Other



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

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SECTION V

DEPARTMENT BUDGETS AND PERFORMANCE



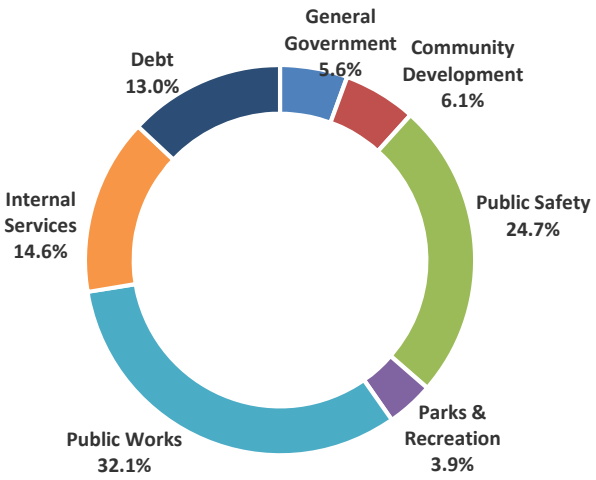
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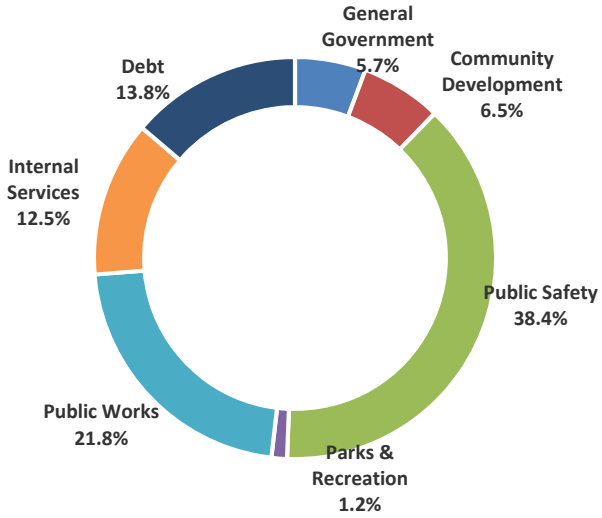
TOTAL BUDGET EXPENDITURE SUMMARY

Total By Department	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	% OVER (UNDER) LAST YEAR
Administration	2,756,909	2,266,898	2,545,440	2,467,230	-3.1%
Community Development	4,115,800	4,017,740	4,441,660	4,635,000	4.4%
Finance	1,206,266	1,276,950	1,375,520	1,436,150	4.4%
Information Technology	844,592	954,783	890,460	890,070	0.0%
Legislative	170,494	176,053	182,700	170,010	-6.9%
Parks and Recreation	4,015,450	2,760,378	2,860,050	885,170	-69.1%
Public Safety	14,771,283	15,503,844	18,123,390	27,399,198	51.2%
Public Works	14,573,363	20,291,866	23,530,560	15,555,560	-33.9%
Internal Services	8,800,743	9,450,898	9,843,870	8,045,397	-18.3%
Debt	15,315,997	13,647,198	9,505,793	9,821,651	3.3%
Totals	**$66,570,897**	**$70,346,608**	**$73,299,443**	**$71,305,436**	**-2.7%**

2020 BUDGET



2021 BUDGET



Total By Classification					
Personnel Services	$19,379,176	$20,419,603	$22,402,720	$22,085,280	-1.4%
Commodities	$1,432,410	$1,397,150	$1,558,340	$1,516,740	-2.7%
Contractual Services	$12,959,595	$11,494,679	$12,275,220	$11,600,488	-5.5%
Capital Outlay and Depreciation	$8,660,294	$13,932,162	$17,713,500	$18,235,880	2.9%
Other Charges	$22,682	$4,918	$0	$0	N/A
Internal Services	$8,800,743	$9,450,898	$9,843,870	$8,045,397	-18.3%
Debt Service	$15,315,997	$13,647,198	$9,505,793	$9,821,651	3.3%
Totals	**$66,570,897**	**$70,346,608**	**$73,299,443**	**$71,305,436**	**-2.7%**

Total By Fund

Ambulance Service	$2,627,799	$3,059,049	$3,298,940	$3,278,198	-0.6%
Building Fund	0	90,594	410,000	197,000	-52.0%
Capital Improvement Fund	984,814	147,532	201,500	81,500	-59.6%
Charitable Gambling Tax	24,474	26,912	25,000	15,000	-40.0%
Communications	824,496	566,189	655,560	604,040	-7.9%
Debt Funds	14,948,699	10,401,210	8,313,793	8,430,651	1.4%
Environmental Utility	1,551,228	1,779,249	1,836,610	1,780,180	-3.1%
Fire 3M Fund	0	13,296	1,700,000	10,700,000	529.4%
Fire Training Facility	0	0	0	0	N/A
Fire Training Facility Operations	48,309	60,549	78,280	72,900	-6.9%
Fleet Management	855,910	993,875	947,650	996,590	5.2%
General	20,250,993	20,508,589	23,316,390	22,673,770	-2.8%
Grants Fund	95,552	109,030	0	0	N/A
Information Technology	844,592	954,783	890,460	890,070	0.0%
Internal Insurance Services	7,944,833	8,457,023	8,896,220	7,048,807	-20.8%
Maplewood Area EDA	474,753	129,021	38,500	150,000	289.6%
MCC Capital Fund	729,615	295,116	211,000	215,080	1.9%
Park Development Fund	1,914,611	1,083,981	1,200,000	200,000	-83.3%
Public Safety Equipment Fund	683,095	754,830	230,000	420,000	82.6%
Police Services	30,325	0	10,000	10,000	0.0%
Public Improvement Project Funds	5,095,812	10,935,561	13,297,500	5,470,000	-58.9%
Recreation Programs	688,515	663,123	0	0	N
Recycling Program	659,408	692,451	1,055,210	1,126,190	6.7%
Redevelopment Fund & Legacy Village	0	0	0	0	N/A
ROW Fund	0	0	0	0	N/A
Sanitary Sewer	4,557,699	4,868,090	5,025,110	5,093,080	1.4%
Street Light Utility	213,205	180,737	235,000	234,800	-0.1%
Street Revitilization Fund	0	87,326	80,000	80,000	0.0%
Taste of Maplewood	0	0	0	0	N/A
TIF Funds	391,581	3,304,117	1,221,500	1,419,000	16.2%
Trash Cart Fund	89,378	41,138	0	0	N
Tree Preservation	2,394	11,269	15,000	15,000	0.0%
WAC St. Paul Fund	37,331	130,495	108,620	101,980	-6.1%
WAC NSP Fund	1,476	1,473	1,600	1,600	0.0%
Totals	**$66,570,897**	**$70,346,608**	**$73,299,443**	**$71,305,436**	**-2.7%**

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

By Department:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Administration	10.40	10.50	10.50	11.10	11.60	14.60	12.00	12.00	12.00	12.00
Finance	5.00	5.00	4.50	4.42	4.00	4.00	8.00	7.00	7.00	9.20
Fire	18.80	18.30	18.55	18.00	20.50	21.00	21.00	30.00	31.70	29.75
Information Technology	4.00	4.00	3.00	3.00	3.00	3.20	3.00	3.00	3.00	3.00
Community Development	11.10	12.10	12.10	10.35	9.45	10.35	10.45	11.10	12.45	12.45
Parks and Recreation	13.60	13.60	12.60	12.30	11.30	11.80	5.30	5.30	5.30	2.30
Police	57.20	56.70	57.70	55.33	57.40	59.00	60.00	60.00	61.10	62.00
Public Works	36.90	35.80	35.80	36.25	36.25	36.65	36.25	36.25	36.25	36.25
Totals	**157.00**	**156.00**	**154.75**	**150.75**	**153.50**	**160.60**	**156.00**	**164.65**	**168.80**	**166.95**

By Fund:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund	114.00	114.00	114.70	111.20	113.35	117.01	118.50	121.75	127.55	127.07
Information Tech Fund	4.00	4.00	3.00	3.00	3.00	3.20	3.00	3.00	3.00	3.00
Recreation Programs Fund	3.30	2.95	2.95	3.00	2.80	3.65	2.70	2.70	0.00	0.00
Communications Fund	0.00	0.00	0.00	0.00	0.00	2.00	3.00	3.00	3.00	3.00
Community Center Fund	7.80	8.05	6.95	6.60	5.80	5.95	0.00	0.00	0.00	0.00
Environmental Utility Fund	7.55	7.20	7.20	7.35	7.00	7.12	7.00	7.00	6.55	6.00
Ambulance Service Fund	11.05	10.30	10.45	10.00	11.20	11.80	12.05	17.45	18.30	17.48
Recycling Fund	0.60	1.00	1.00	0.40	0.65	0.65	0.65	0.65	0.65	0.65
WAC Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.65	0.65
Sewer Fund	5.45	5.30	5.30	5.70	5.70	5.82	5.70	5.70	5.70	5.70
Fleet Management Fund	3.25	3.20	3.20	3.50	3.50	3.40	3.40	3.40	3.40	3.40
Totals	**157.00**	**156.00**	**154.75**	**150.75**	**153.00**	**160.60**	**156.00**	**164.65**	**168.80**	**166.95**

Personnel Changes in the 2021 Budget:

Overall, full-time budgeted staff has decreased by **1.85** FTE's in 2021, as described below.

Finance - Staff members were moved from other departments to manage the DMV clientele in safe and secure manner, due to the impact of the pandemic, resulting in an increase of ***2.20 positions*****.**

Fire - The Fire Department restructured the firefighter/paramedic staff in 2020 resulting in a decrease of ***1.95***.

Police - A new rental housing officer, funded by a State grant, will be added to the force in 2021. A .10 position for a rental housing compliance officer was already in the budget for a total of ***.90*** new positions.

Parks and Recreation - Recreation Programming was eliminated and the Nature Center was closed, due to the pandemic, resulting in a decrease of ***3.0*** positions.

Staffing levels have increased over the years, primarily due to moving from a volunteer firefighter model to a full-time firefighter model. Finance absorbed the DMV 4.0 positions, previously under Administration, in 2018. In 2020, Recreation Programming was eliminated and the Nature Center was closed for a reduction of 3.0 positions in Parks and Recreation.

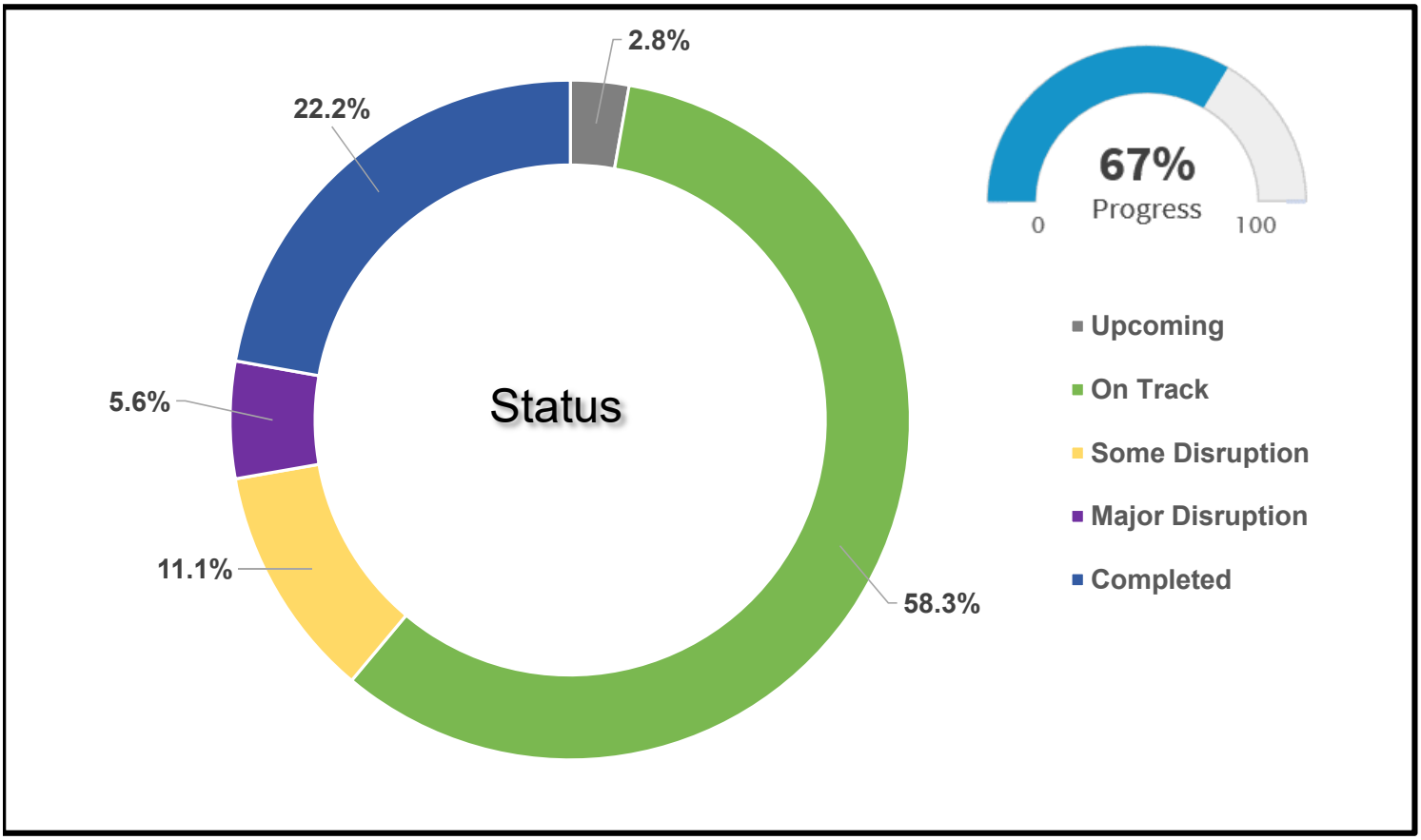
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Strategic Priorities by Department

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
Public Safety	X	X			X	X
Parks & Recreation	X	X	X	X		X
Community Development					X	X
Information Technology			X			X

Performance Status of 109 City Strategic Goals as of September 30, 2020



City of Maplewood Strategic Priorities Performance Report

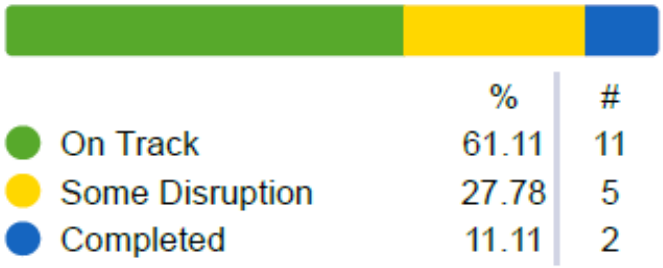
Overall Progress as of September 30, 2020

Departmental objectives, illustrated individually in the departmental section, are aligned with the City's overall strategic plan. Performance on those objectives is tracked on a quarterly basis. Progress on the City's overall strategic plan objectives, as of the end of the third quarter in 2020, is noted below:

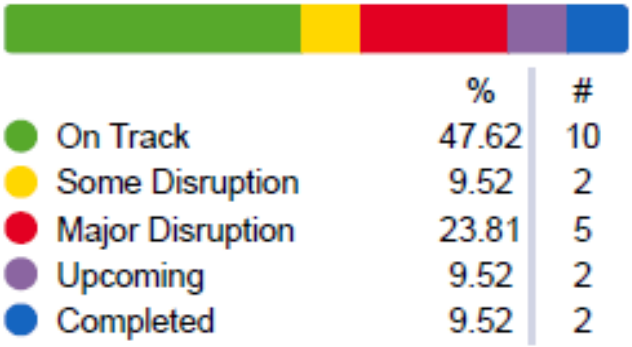
Financial Sustainability - Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital investments. Provide quality city services at a level that reflects community values and that are supported by available resources.



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



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.



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.



	%	#
On Track	40.0	4
Some Disruption	10.0	1
Upcoming	10.0	1
Completed	40.0	4

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.



	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

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.



	%	#
On Track	63.64	7
Some Disruption	18.18	2
Completed	18.18	2

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ADMINISTRATION DEPARTMENT

Melinda Coleman, City Manager
Mike Sable, Asst. City Manager/HR Director

melinda.coleman@maplewoodmn.gov 651-249-2055
mike.sable@maplewoodmn.gov 651-249-2053



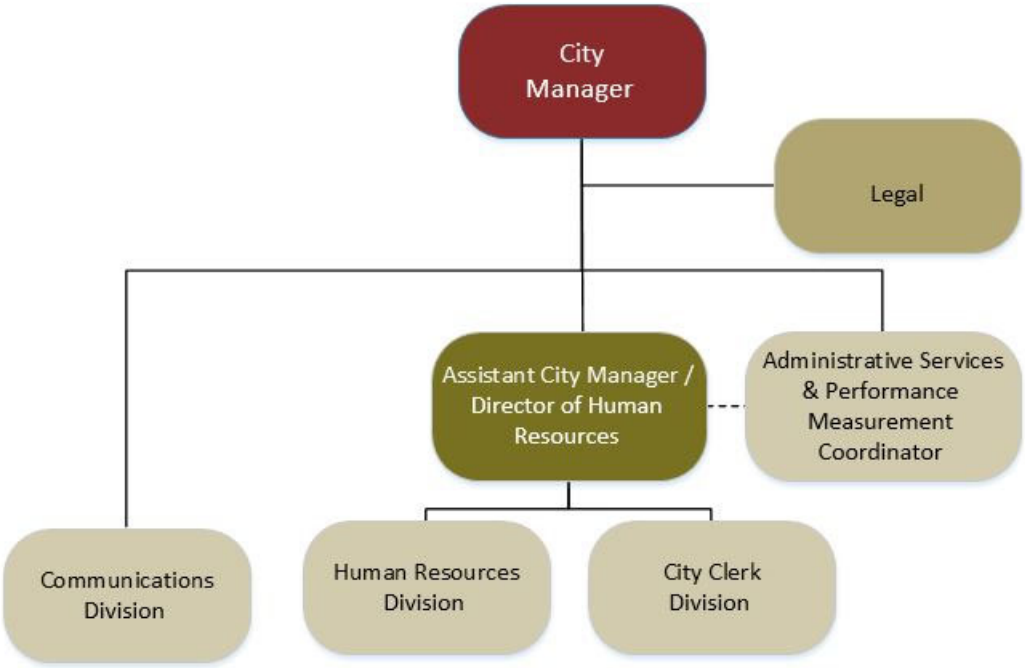
DEPARTMENT OVERVIEW

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

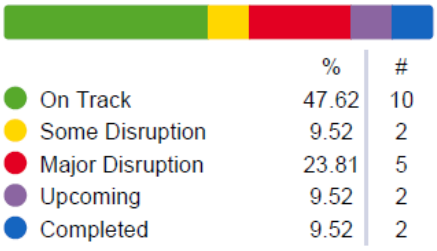
To provide leadership for the effective implementation of policy directions given by the Maplewood City Council to efficiently deliver public services.

2021 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



	%	#
On Track	47.62	10
Some Disruption	9.52	2
Major Disruption	23.81	5
Upcoming	9.52	2
Completed	9.52	2

Key Outcome 1.1: Maplewood is a welcoming community where residents are accepted and engaged.

Performance Measure 1.1.1*: 70% of residents view Maplewood as an open and accepting community, as measured by an annual community survey. Progress 52% after 3rd quarter.*

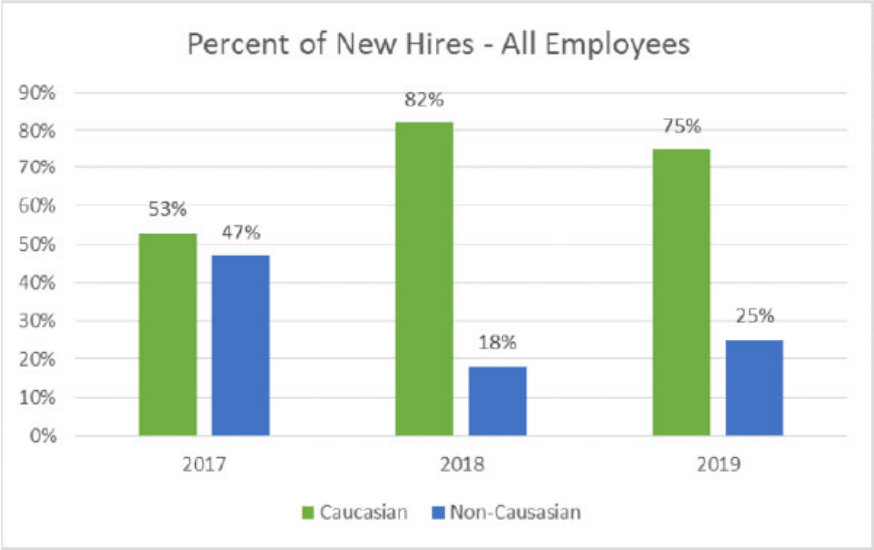
Key Outcome 1.2: Employees are engaged in community outreach and are culturally aware.

Performance Measure 1.2.1*: 80% of benefit earning employees will participate in City sponsored community events annually. Progress 34% after 3rd quarter.*

Performance Measure 1.2.2*: 80% of benefit earning employees will participate in cultural awareness/diversity training. Progress 25% after 3rd quarter.*

Key Outcome 1.3: The demographics of the organization reflect the community and its needs.

***Performance Measure 1.3.1**: Increase the percentage of employees of color among City staff by 2% per year. Progress at 3rd quarter 60%.*



***Performance Measure 1.4.1**: Each City department or division will evaluate two existing departmental programs, facilities and/or essential operations, through the lens of equity, to ensure that delivery of public services are fair and equitable. Progress has been interrupted due to the pandemic.*

Key Outcome 4.1 A more informed and engaged community by proactively telling the City's story and establishing Maplewood as a regional leader.

***Performance Measure 4.1.1**: Increase social media engagement and on-line presence by an average of 3% in 2020. Progress after 3rd quarter 84%.*

***Performance Measure 4.1.2**: Ensure at least 2 or more videos per month appear on the City of Maplewood's digital platforms. Progress at 3rd quarter 60%.*

***Performance Measure 4.1.3**: Ensure residents are informed on a wide variety of City news and initiatives in the areas of environmental education, public safety, finance, public works, and parks & recreation at least 5 times per month. Progress after 3rd quarter 90%.*

***Performance Measure 4.2.1**: Establish a new City branding by December 2020. Progress interrupted due to pandemic. Progress after 3rd quarter 20%.*

INTEGRATED COMMUNICATION



	%	#
On Track	40.0	4
Some Disruption	10.0	1
Upcoming	10.0	1
Completed	40.0	4

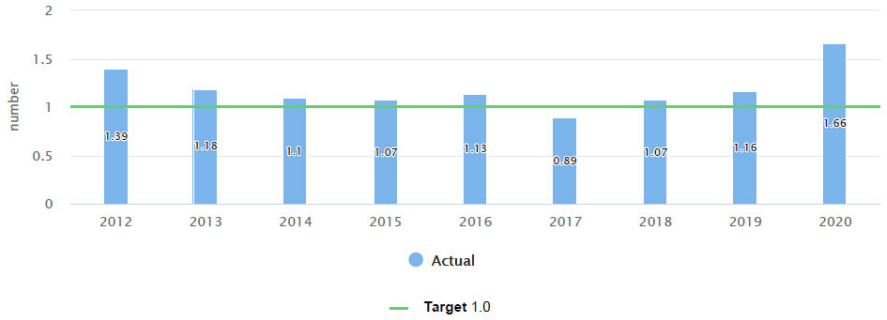
OPERATIONAL EFFECTIVENESS



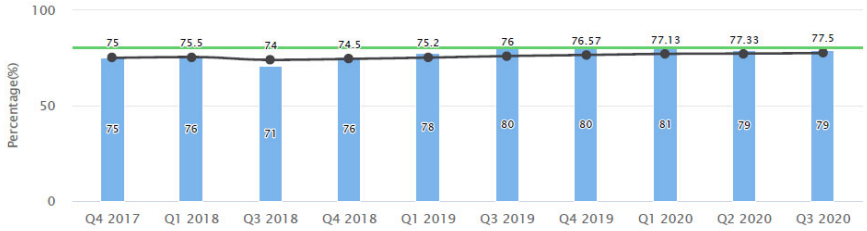
	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

Key Outcome 5.1: Maintain a safe work environment and a healthy workforce.

Performance Measure 5.1.1*: The target for the annual workers' compensation experience modification factor is 1.0 or less. Progress at 3rd quarter is 75%.*

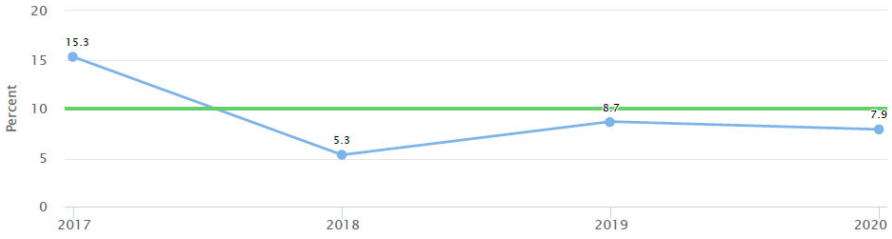


Performance Measure 5.1.2*: Increase employee wellness program participation by 2% per year to reach 80% by 2020 in each department and city-wide. Progress at 3rd quarter participation is at 94%.*

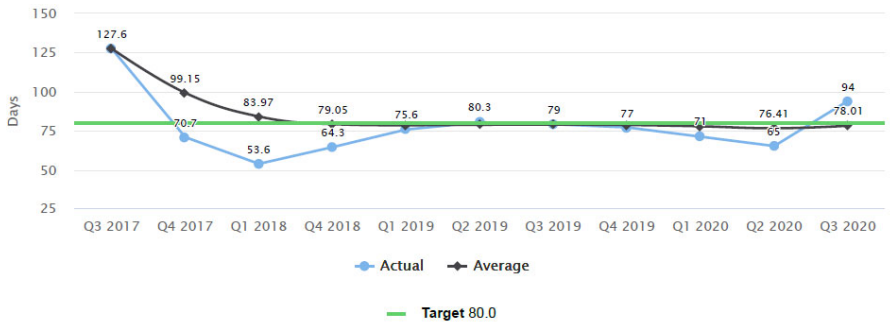


Key Outcome 5.2: Recruitment and retention of talented and qualified and workforce.

Performance Measure 5.2.1: *Full-time employee turnover rate will be 10% or less. Progress at 3rd quarter 86%.*

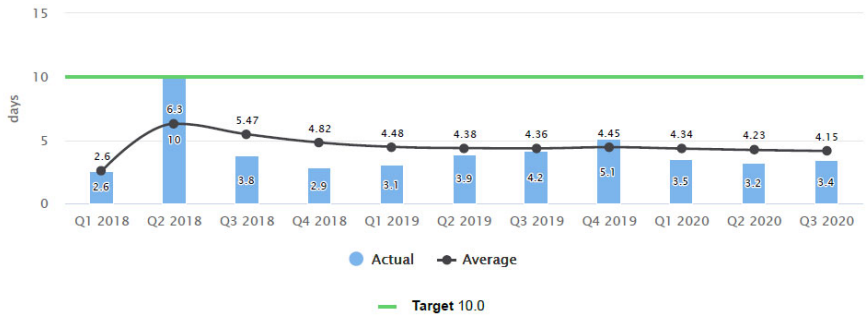


***Performance Measure 5.2.2**: Average time to hire will be 80 days or less. Progress at 3rd quarter 100%.*

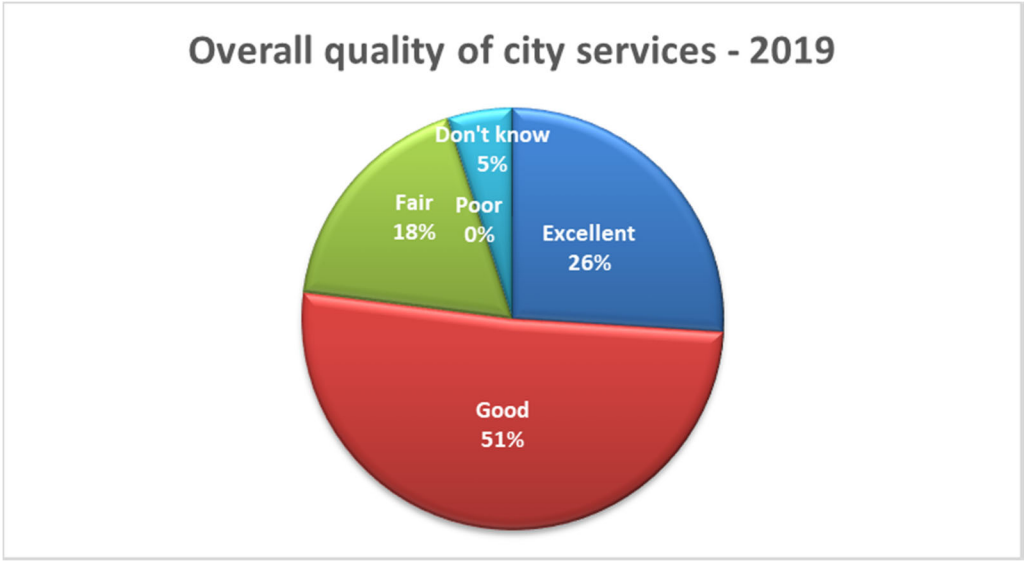


Key Outcome 5.3: Provide timely response to resident needs and requests.

***Performance Measure 5.3.5**: 80% of data practices requests will be completed within 10 days. Progress at 3rd quarter 3.4 days.*

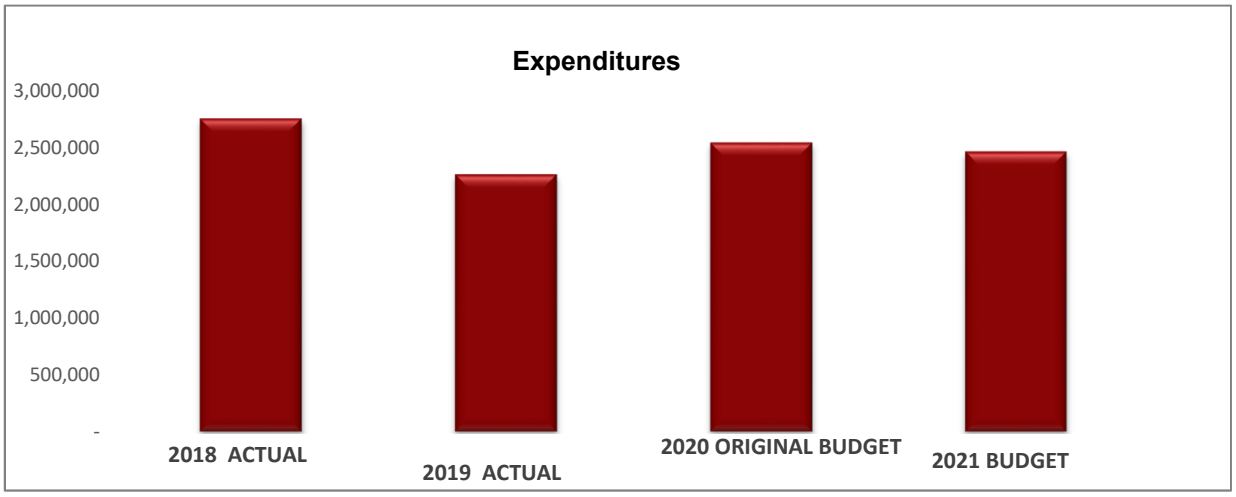


Citizen Survey Results December 31:



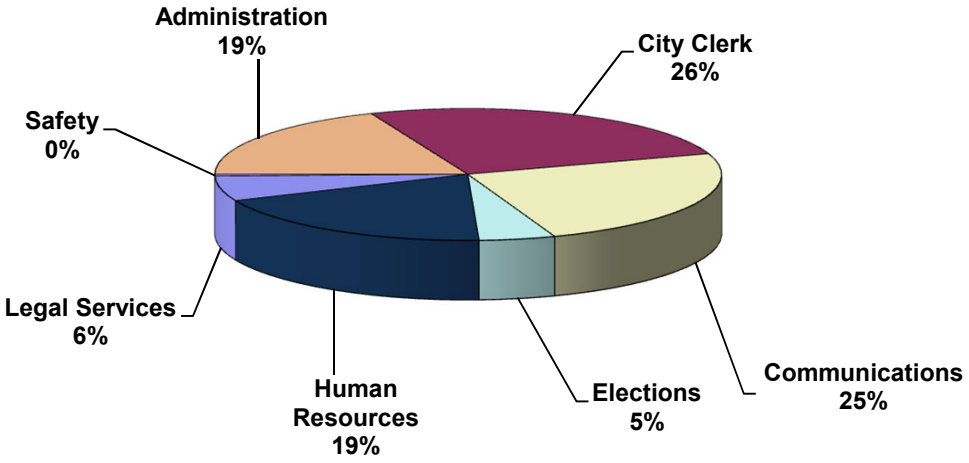
ADMINISTRATION
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Administration	$ 451,483	$ 448,844	$ 471,600	$ 462,780	-1.9%
City Clerk	614,196	632,449	651,700	646,250	-0.8%
Communications	824,496	566,189	655,560	604,040	-7.9%
Elections	71,564	23,330	120,000	119,810	-0.2%
Grants	-	-	-	-	N/A
Human Resources	427,978	443,043	485,080	472,850	-2.5%
Legal Services	320,281	142,554	150,500	150,500	0.0%
Safety	10,356	10,489	11,000	11,000	0.0%
Capital Improvement	36,555	-	-	-	N/A
Totals	**2,756,909**	**2,266,898**	**2,545,440**	**2,467,230**	**-3.1%**
Total By Classification					
Personnel Services	1,590,943	1,582,016	1,751,960	1,744,530	-0.4%
Commodities	26,541	30,253	57,850	44,000	-23.9%
Contractual Services	1,092,381	654,387	735,630	678,700	-7.7%
Capital Outlay and Depreciatior	47,002	-	-	-	N/A
Other Charges	42	242	-	-	N/A
Totals	**2,756,909**	**2,266,898**	**2,545,440**	**2,467,230**	**-3.1%**
Total By Fund					
General Fund	1,895,858	1,700,709	1,889,880	1,863,190	-1.4%
Capital Improvement Fund	36,555	-	-	-	N/A
Communications Fund	824,496	566,189	655,560	604,040	-7.9%
Grants	-	-	-	-	N/A
Totals	**$ 2,756,909**	**$ 2,266,898**	**$ 2,545,440**	**$ 2,467,230**	**-3.1%**
Number of Employees (FTE)*	**12.00**	**12.00**	**12.00**	**12.00**	**0.0%**

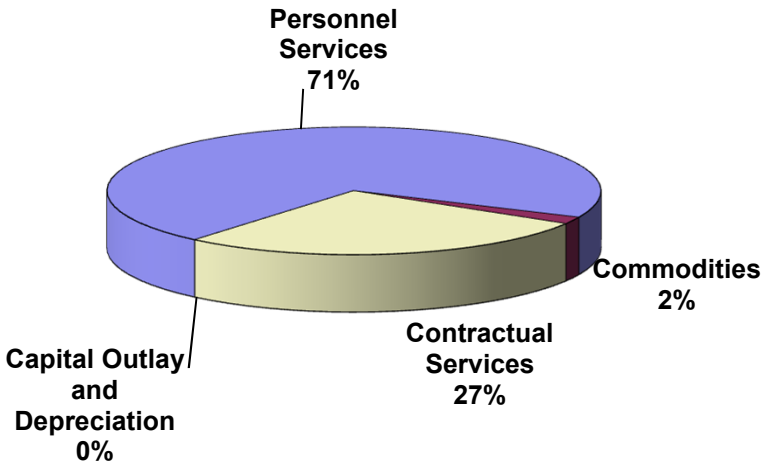


ADMINISTRATION
BUDGET 2021

Total By Program



Total By Classification



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COMMUNITY DEVELOPMENT DEPARTMENT

Jeff Thomson, Community Development Director

jeff.thomson@maplewoodmn.gov 651-249-2330

DEPARTMENT OVERVIEW

The Community 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 Commission, and Housing & Economic Development Commission. The department will guide future growth and construction in the city that enhances economic development while conserving natural resources.

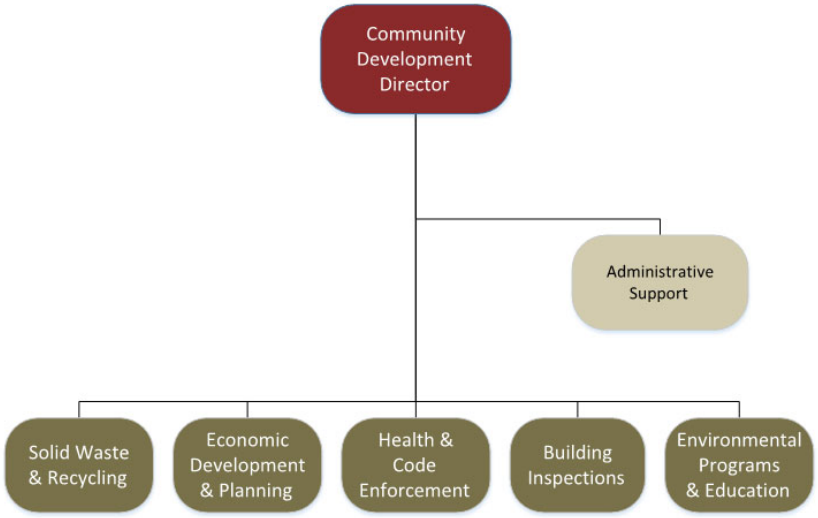
Community Development also provides public health services, which includes compliance for restaurants, pools and lodging establishments with a variety of code enforcement issues.

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
- Building inspections
- Code enforcement
- Contractor licensing
- Solid waste and recycling
- Public health
- Housing programs

DEPARTMENT ORGANIZATIONAL CHART



COMMUNITY 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.

2021 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



	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

Key Outcome 5.3: Provide timely response to resident needs and requests.

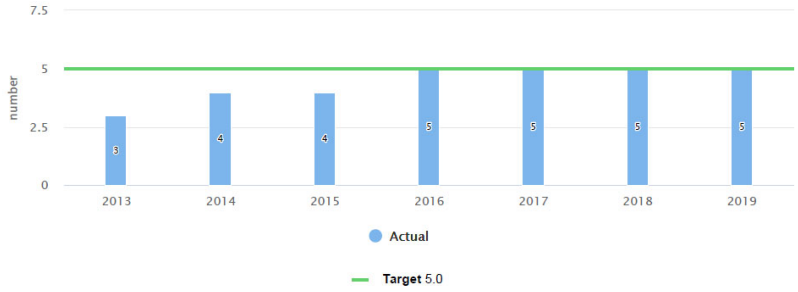
Performance Measure 5.3.1: *80% of commercial plans and permits reviewed and ready for issuance within 30 days or less. Progress at 3rd quarter 98%.*

Performance Measure 5.3.2: *Respond to code enforcement complaints in the city within a week of receipt. Progress at 3rd quarter 70%.*

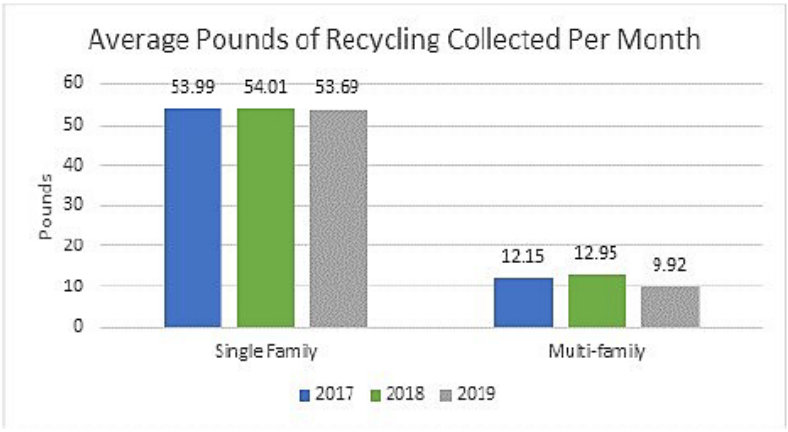
Key Outcome 5.4: Practice Continuous Improvement (Best Practices in Employee Operations).

Performance Measure 5.4.1: *80% of licensed establishments will be inspected on an annual basis. Progress at 3rd quarter 95%.*

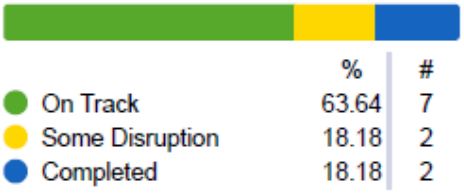
Performance Measure 5.4.3: *Maintain GreenStep Cities Step 5 status. Progress at 3rd quarter 75%.*



Performance Measure 5.4.4: *Decrease trash and increase recycling in the City's curbside residential solid waste program. Progress at 3rd quarter 63%.*



TARGETED REDEVELOPMENT



	%	#
On Track	63.64	7
Some Disruption	18.18	2
Completed	18.18	2

Key Outcome 6.1: Facilitate investment to revitalize neighborhoods.

Performance Measure 6.1.1: *Encourage attractive residential and commercial development within the Gladstone neighborhood. Progress at 3rd quarter 57%.*

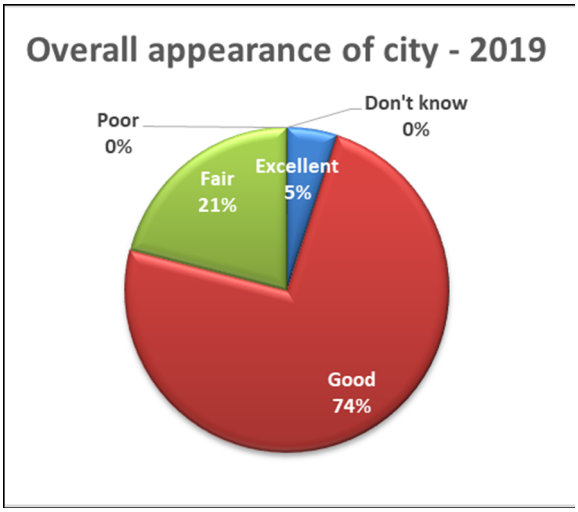
Performance Measure 6.1.2: *Continue participation in the Rice-Larpenteur Alliance with City of Roseville and City of St. Paul. Progress at 3rd quarter 75%.*

Performance Measure 6.1.3: *Rezone 100% of properties designated for transit-oriented development in the 2040 Comp Plan. Progress at 3rd quarter 75%.*

COMMUNITY DEVELOPMENT DEPARTMENT

	Key Outcome 6.2: Improve economic condition and appearance of the North End and ensure regional and community-wide needs are met through future planning and development. ***Performance Measure 6.2.1:*** *Reduce the number of business vacancies by 10% in 3 to 5 years. Progress at 3rd quarter 35%.* ***Performance Measure 6.2.2:*** *Add one multi-family housing development to the North End within 3-5 years. Progress at 3rd quarter 53%.* **Key Outcome 6.3: Ensure there is a diversity of housing types to meet needs of all types of households.** ***Performance Measure 6.3.1****: Work to incorporate the Met Council's goal of adding 510 affordable housing units by 2028. Progress at 3rd quarter 43%.* ***Performance Measure 6.3.2:*** *Inspect 20% of the City's rental housing units by the end of 2020. Progress at 3rd quarter 100%. Rental housing code and budget was adopted.*

Citizen Survey Results December 31:

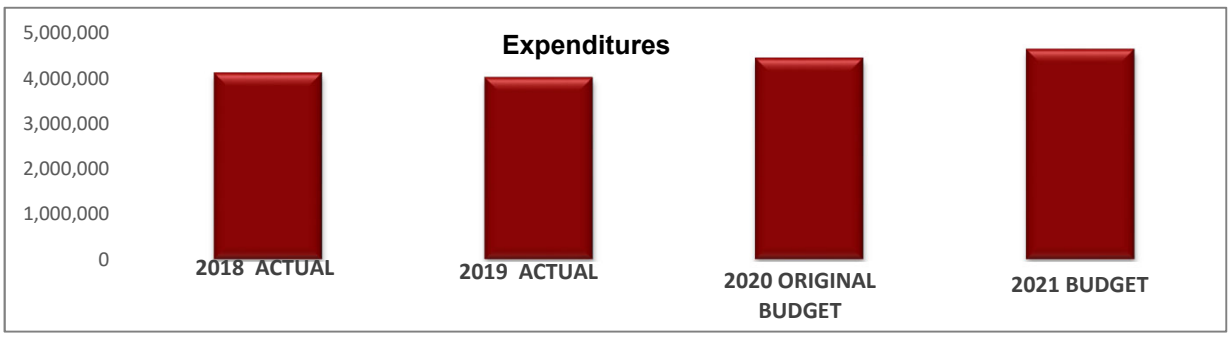




COMMUNITY DEVELOPMENT

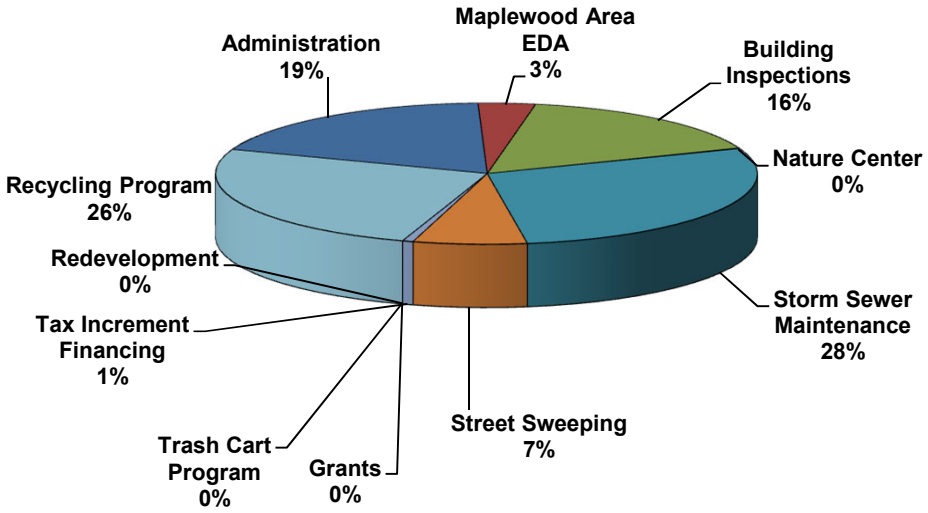
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Administration	$ 463,704	$ 482,547	$ 798,770	$ 833,930	4.4%
Maplewood Area EDA	474,753	129,021	38,500	150,000	289.6%
Building Inspections	463,847	490,878	683,070	716,700	4.9%
Code Enforcement	67,698	67,965	-	-	N/A
Planning	479,937	421,181	213,670	222,780	4.3%
Nature Center	81,839	85,600	98,170	6,000	-93.9%
Public Health Inspections	53,344	52,278	-	-	N/A
Storm Sewer Maintenance	971,068	1,217,033	1,228,350	1,253,390	2.0%
Street Sweeping	286,541	279,519	296,420	298,010	0.5%
Tax Increment Financing	24,283	58,129	29,500	28,000	-5.1%
Redevelopment	-	-	-	-	N/A
Grants	-	-	-	-	N/A
Trash Cart Program	89,378	41,138	-	-	N/A
Recycling Program	659,408	692,451	1,055,210	1,126,190	6.7%
Totals	**4,115,800**	**4,017,740**	**4,441,660**	**4,635,000**	**4.4%**
Total By Classification					
Personnel Services	1,761,855	1,982,448	2,121,410	2,107,140	-0.7%
Commodities	125,698	71,800	103,500	103,500	0.0%
Contractual Services	1,295,769	1,371,379	1,636,750	1,829,360	11.8%
Capital Outlay and Depreciation	913,019	592,113	580,000	595,000	2.6%
Other Charges	19,459	-	-	-	N/A
Totals	**4,115,800**	**4,017,740**	**4,441,660**	**4,635,000**	**4.4%**
Total By Fund					
General Fund	1,316,750	1,317,752	1,481,840	1,550,630	4.6%
EDA Fund	474,753	129,021	38,500	150,000	289.6%
Environmental Utility Fund	1,551,228	1,779,249	1,836,610	1,780,180	-3.1%
Grants	-	-	-	-	N/A
Tax Increment Financing	24,283	58,129	29,500	28,000	-5.1%
Redevelopment Fund	-	-	-	-	N/A
Trash Cart Fund	89,378	41,138	-	-	N/A
Recycling Fund	659,408	692,451	1,055,210	1,126,190	6.7%
Totals	**$ 4,115,800**	**$ 4,017,740**	**$ 4,441,660**	**$ 4,635,000**	**4.4%**
Number of Employees (FTE) *	**10.45**	**10.45**	**12.45**	**12.45**	**0.0%**

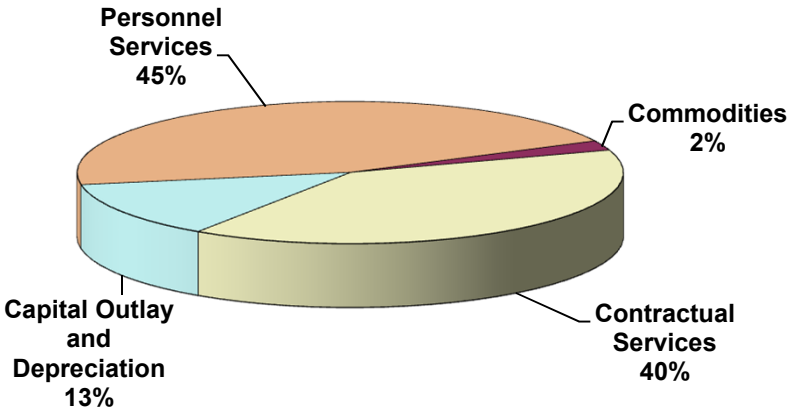


COMMUNITY DEVELOPMENT BUDGET 2021

Total By Program



Total By Classification





FINANCE DEPARTMENT

Ellen Paulseth, Finance Director

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

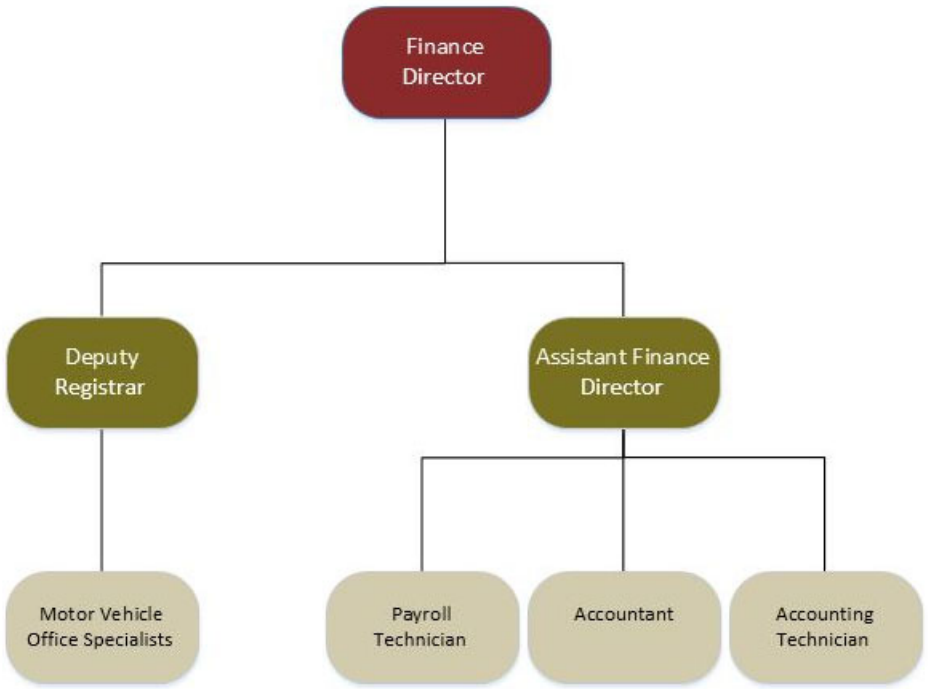
DEPARTMENT OVERVIEW

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, risk management, and the license bureau.

SERVICE AREAS

- Debt administration
- Treasury operations
- Tax compliance
- Capital assets
- Payroll
- Risk management
- Accounts payable and receivable
- Financial reporting
- Budget & Capital Improvement Plan
- Motor Vehicle Licensing

DEPARTMENT ORGANIZATIONAL CHART



FINANCE DEPARTMENT

MISSION STATEMENT

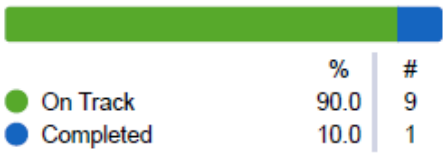
To provide quality financial services and maintain the City's financial health in a sustainable format.

2021 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** - Prepare the 2020 CAFR by June 30, 2021.
- **Financial Sustainability** - Prepare the 2022-2026 CIP by September 1, 2021.
- **Financial Sustainability** - Prepare the 2022 Budget by December 30, 2021.
- **Financial Sustainability** - Submit 2020 CAFR to Government Finance Officers Association to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
- **Financial Sustainability** - Submit 2022 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



Key Outcome 2.1: Achieve highest possible level of credit quality in the bond market.

Performance Measure 2.1.1: *Maintain excellent bond rating of AA+ with S&P.*

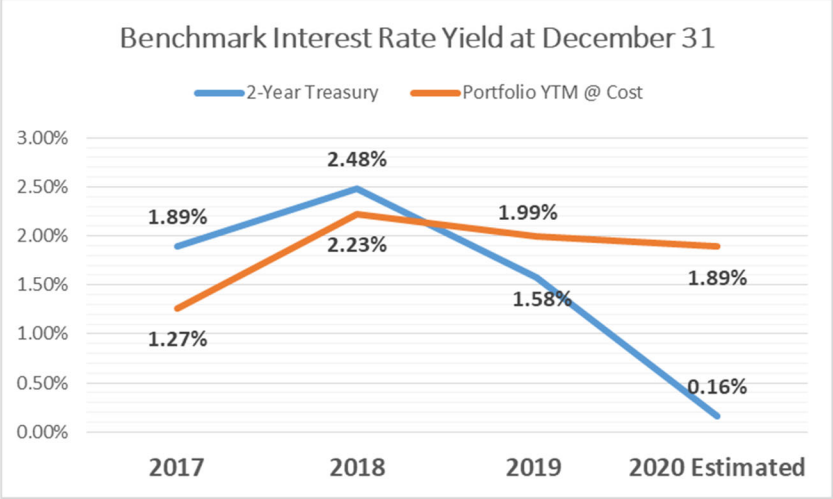
S&P Bond Rating			
2017	**2018**	**2019**	**2020**
AA+	AA+	AA+	AA+

Performance Measure 2.1.2: *Maintain S&P rating of "very strong management" under S&P's financial management assessment methodology.*

S&P Management Score			
2017	**2018**	**2019**	**2020**
Strong	Very Strong	Very Strong	Very Strong

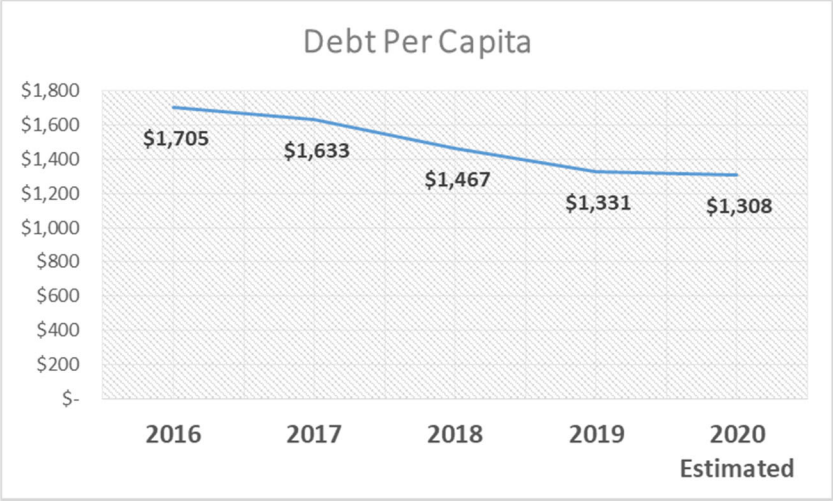
Key Outcome 2.2: Maintain an investment strategy that maximizes yield without compromising safety, liquidity and diversity.

Performance Measure 2.2.1: *Maintain average annual rate of return on investments above the 2-year treasury yield rate.*



Key Outcome 2.3: Strategically manage the debt portfolio in a manner that balances long-term financial sustainability with community needs.

Performance Measure 2.3.1: *Debt per capita ratio no higher than $1,500.*



Performance Measure 2.3.2: *S&P rating of "adequate" or better on Debt and Contingent Liability measure. Progress will take several years to achieve as older debt retires.*

S&P Debt and Contingent Liability Score			
2017	**2018**	**2019**	**2020**
Weak	Weak	Weak	Weak

Key Outcome 2.4: Develop an annual budget that meets community needs and is in alignment with the strategic plan and City financial policies.

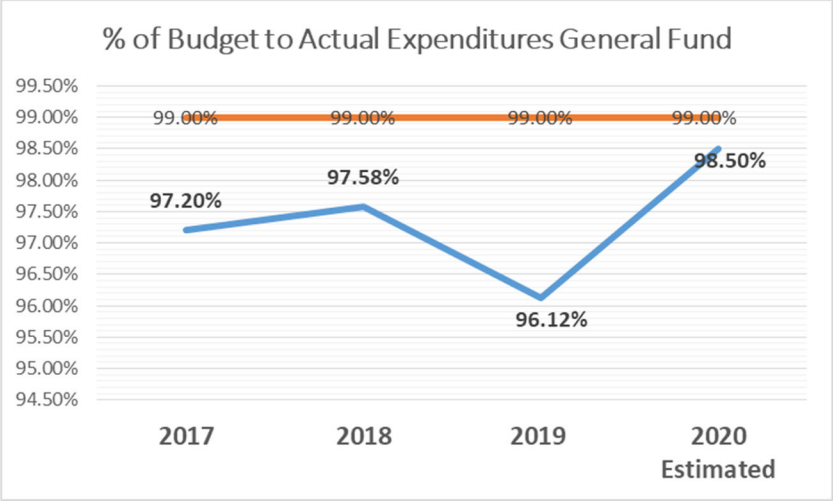
***Performance Measure 2.4.1**: Receive the GFOA Distinguished Budget Presentation Award.*

GFOA Distinguished Budget Award				
2016	**2017**	**2018**	**2019**	**2020**
Yes	Yes	Yes	Yes	Yes

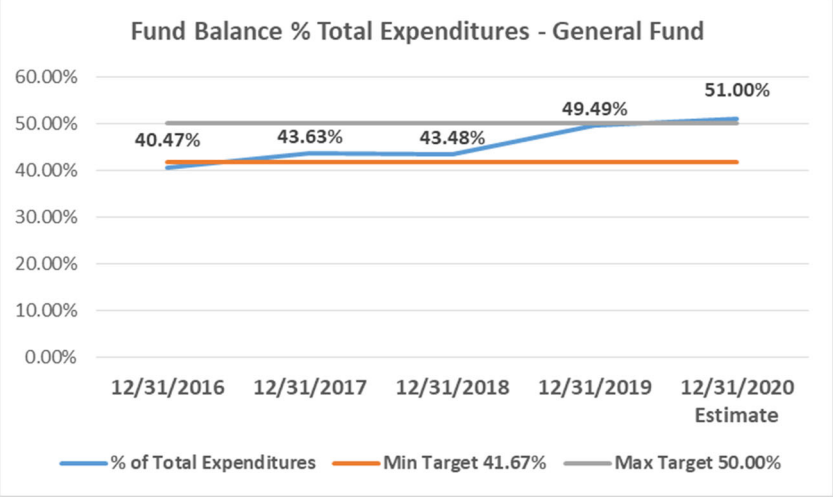
***Performance Measure 2.4.2:** Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.*

GFOA Certificate of Achievement for CAFR			
2016	**2017**	**2018**	**2019**
Yes	Yes	Yes	Yes

***Performance Measure 2.4.3:** Maintain budget to actual performance within 101% of budgeted expenditures.*

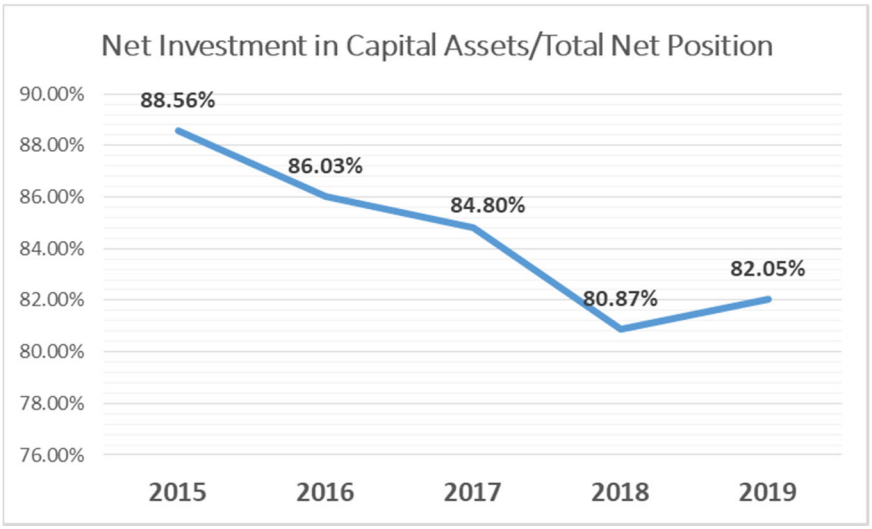


***Performance Measure 2.4.3.1:** Develop budget with adequate contingency and flexibility.*



Key Outcome 3.1: Capital assets shall be maintained at a sustainable level that will protect the City's investment.

Performance Measure 3.1.2: *Maintain a Net Investment in Capital Assets/Total Net Position ratio of at least 83%.*



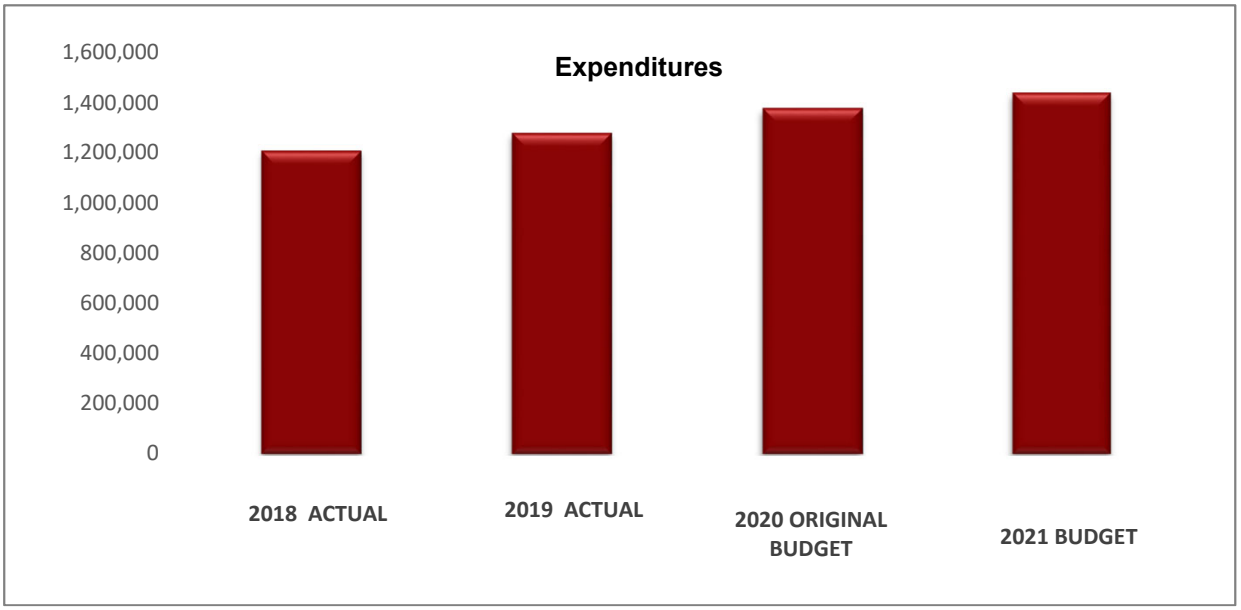
Citizen Survey Results December 31:



FINANCE

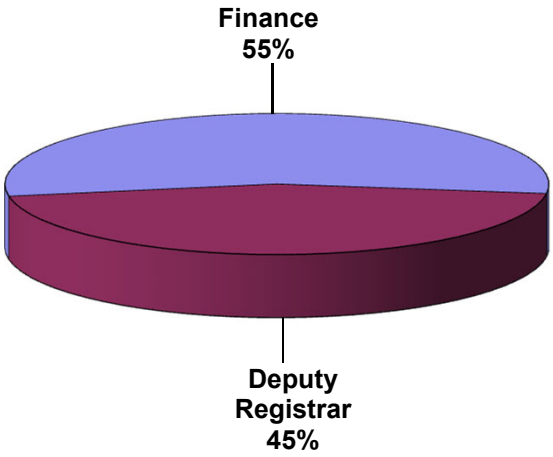
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Finance	$ 684,280	$ 720,486	$ 785,050	$ 789,090	0.5%
Deputy Registrar	521,986	556,464	590,470	647,060	9.6%
Totals	**1,206,266**	**1,276,950**	**1,375,520**	**1,436,150**	**4.4%**
Total By Classification					
Personnel Services	1,022,241	1,068,959	1,167,170	1,226,960	5.1%
Commodities	8,485	8,739	9,200	7,790	-15.3%
Contractual Services	175,220	198,711	199,150	201,400	1.1%
Capital Outlay & Depreciation	319	-	-	-	N/A
Other Charges	1	541	-	-	N/A
Totals	**1,206,266**	**1,276,950**	**1,375,520**	**1,436,150**	**4.4%**
Total By Fund					
General Fund	1,206,266	1,276,950	1,375,520	1,436,150	4.4%
Totals	**$ 1,206,266**	**$ 1,276,950**	**$ 1,375,520**	**$ 1,436,150**	**4.4%**
Number of Employees (FTE)*	**8.00**	**7.00**	**7.00**	**9.20**	**31.4%**

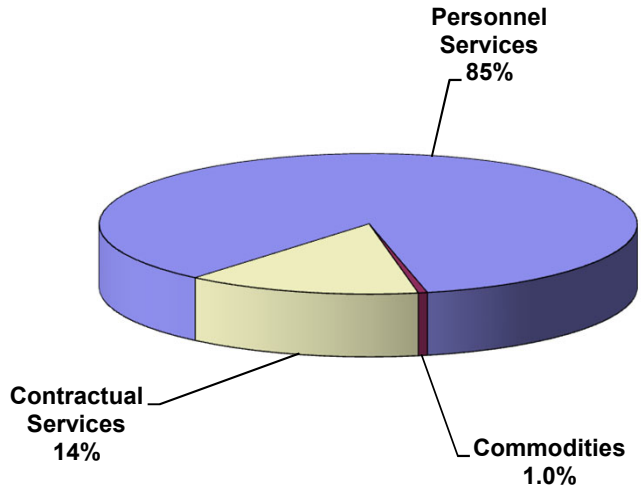


FINANCE
BUDGET 2021

Total By Program



Total By Classification



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INFORMATION TECHNOLOGY DEPARTMENT

Mychal Fowlds, Information Technology Director

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

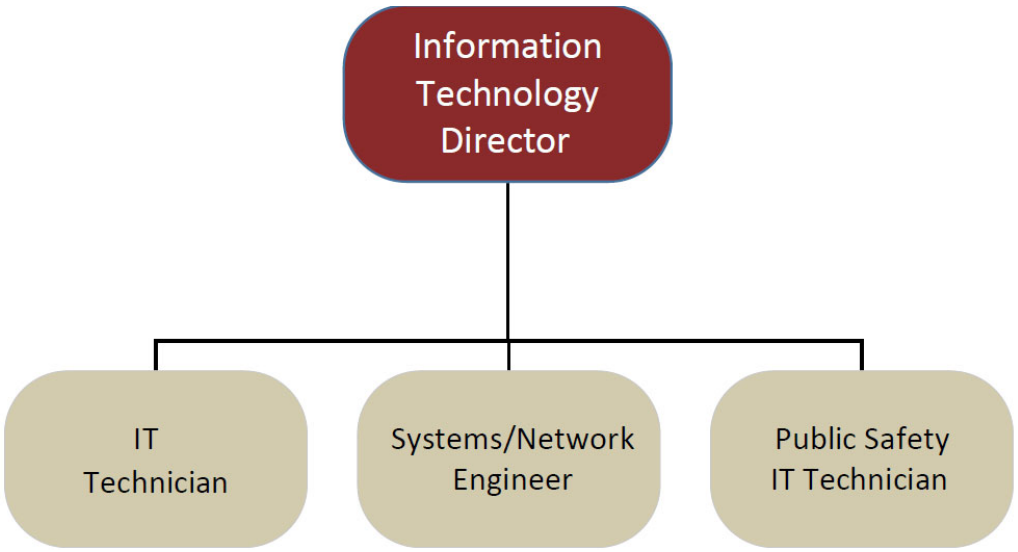
DEPARTMENT OVERVIEW

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.

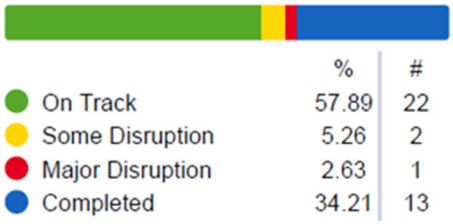
INFORMATION TECHNOLOGY DEPARTMENT

2021 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

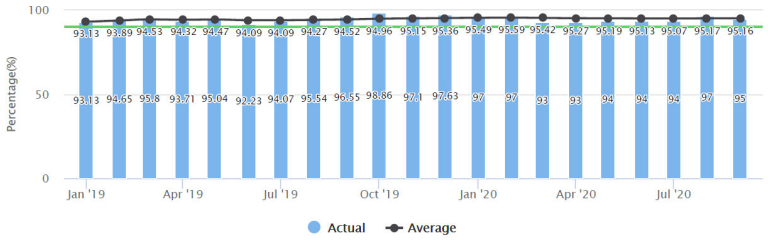
OPERATIONAL EFFECTIVENESS



	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

Key Outcome 5.4: Practice continuous improvement (Best Practices) in employee operations.

Performance Measure 5.4.2: *Ensure the percentage of IT Helpdesk request Service Level Agreements (SLA) met is 90% or above. Progress after 3rd quarter 100%.*

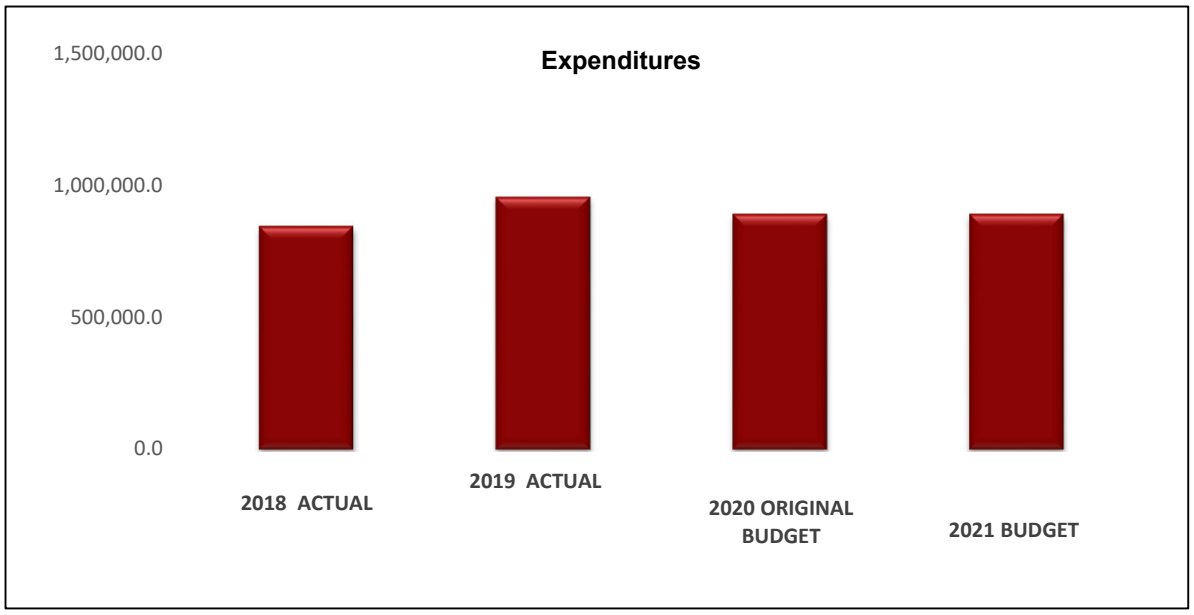


Performance Measure 5.4.5: *Ensure the percentage of core application/infrastructure uptime is 90% or above. Progress at 3rd quarter 100%. No outages to date this year.*

INFORMATION TECHNOLOGY

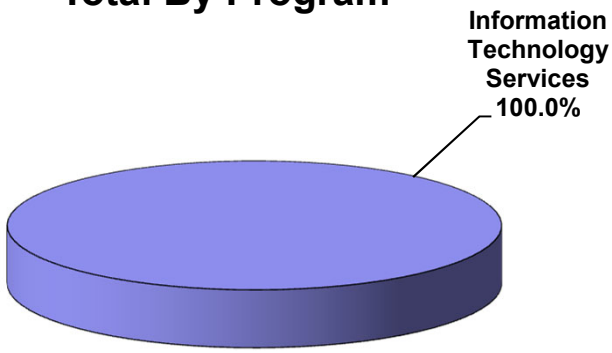
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Information Technology Services	$ 844,592	$ 954,783	$ 890,460	$ 890,070	0.0%
Totals	**844,592**	**954,783**	**890,460**	**890,070**	**0.0%**
Total By Classification					
Personnel Services	387,502	408,743	427,210	431,170	0.9%
Commodities	50,698	53,159	81,190	89,700	10.5%
Contractual Services	355,048	442,207	327,060	318,200	-2.7%
Capital Outlay and Depreciation	50,748	50,674	55,000	51,000	-7.3%
Other Charges	596	-	-	-	N/A
Totals	**844,592**	**954,783**	**890,460**	**890,070**	**0.0%**
Total By Fund	844,592	954,783	890,460	890,070	0.0%
Information Technology Fund	**$ 844,592**	**$ 954,783**	**$ 890,460**	**$ 890,070**	**0.0%**
Totals					
Number of Employees (FTE)*	**3.00**	**3.00**	**3.00**	**3.00**	**0.0%**

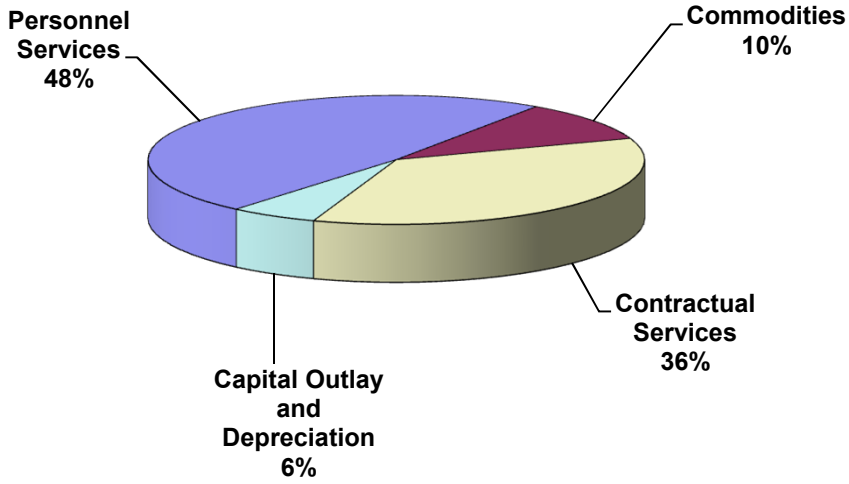


INFORMATION TECHNOLOGY BUDGET 2021

Total By Program



Total By Classification





LEGISLATIVE DEPARTMENT

Marylee Abrams, Mayor

marylee.abrams@maplewoodmn.gov 651-249-2055

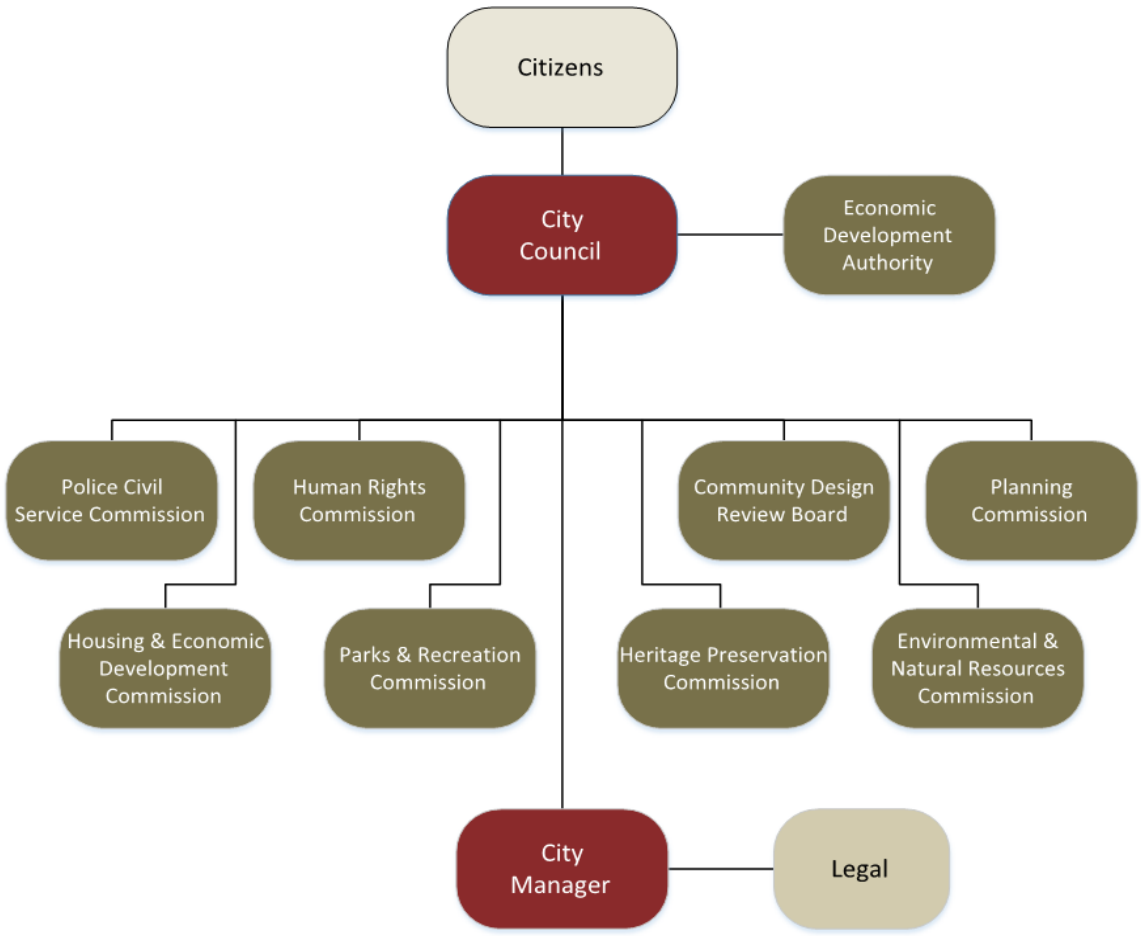
DEPARTMENT OVERVIEW

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.

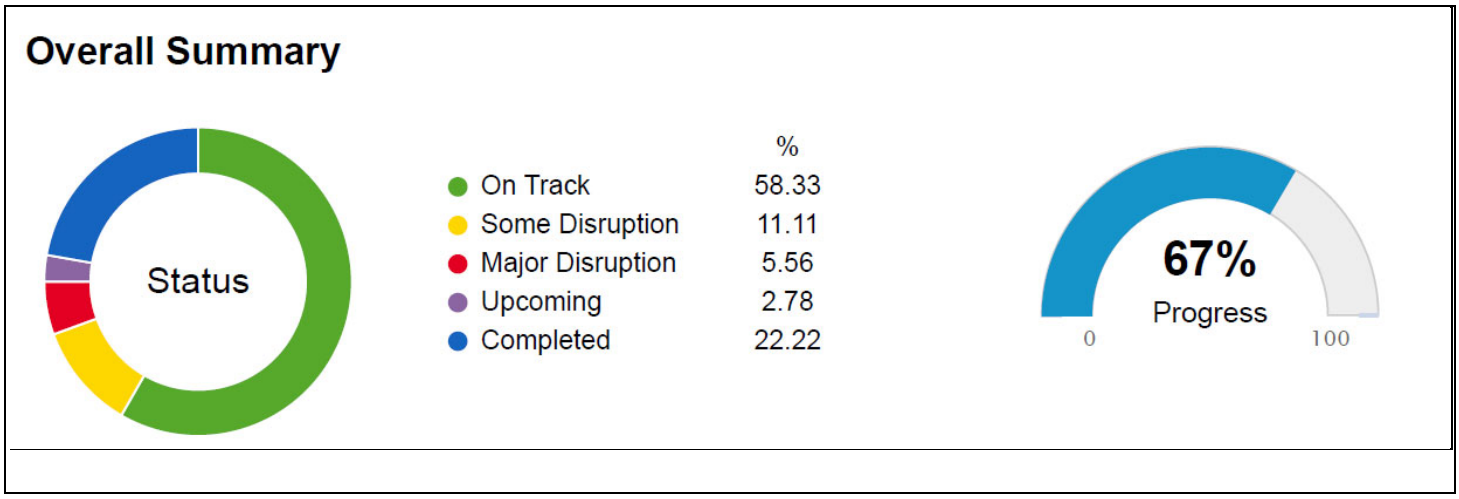
2021 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

- **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.

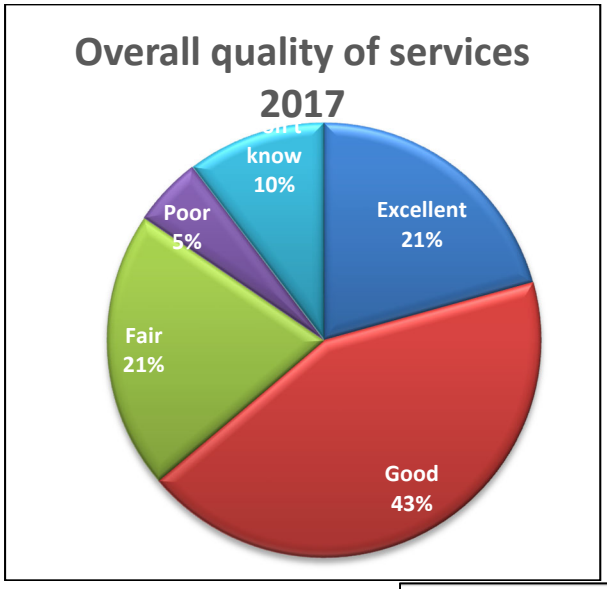
PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

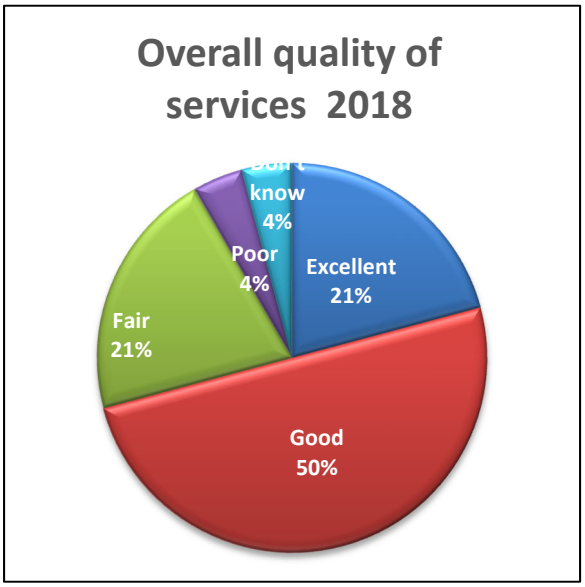
FINANCIAL STABILITY	Achieve 75% satisfaction level on annual community survey.
INTEGRATED COMMUNICATION	Achieve 75% satisfaction level on annual community survey.
COMMUNITY INCLUSIVENESS	Achieve 75% satisfaction level on annual community survey.
TARGETED REDEVELOPMENT	Achieve 75% satisfaction level on annual community survey.
OPERATIONAL EFFECTIVENESS	Achieve 75% satisfaction level on annual community survey.
INFRASTRUCTURE & ASSET MANAGEMENT	Achieve 75% satisfaction level on annual community survey.

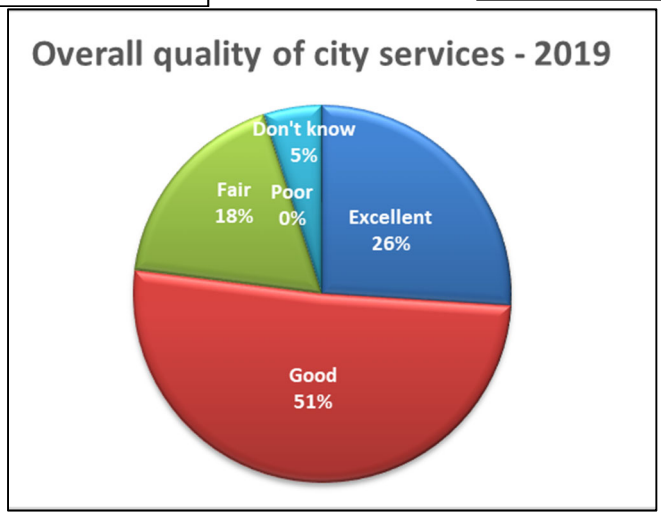
Performance Measurement Progress as of September 30, 2020:



Citizen Survey Results December 31:

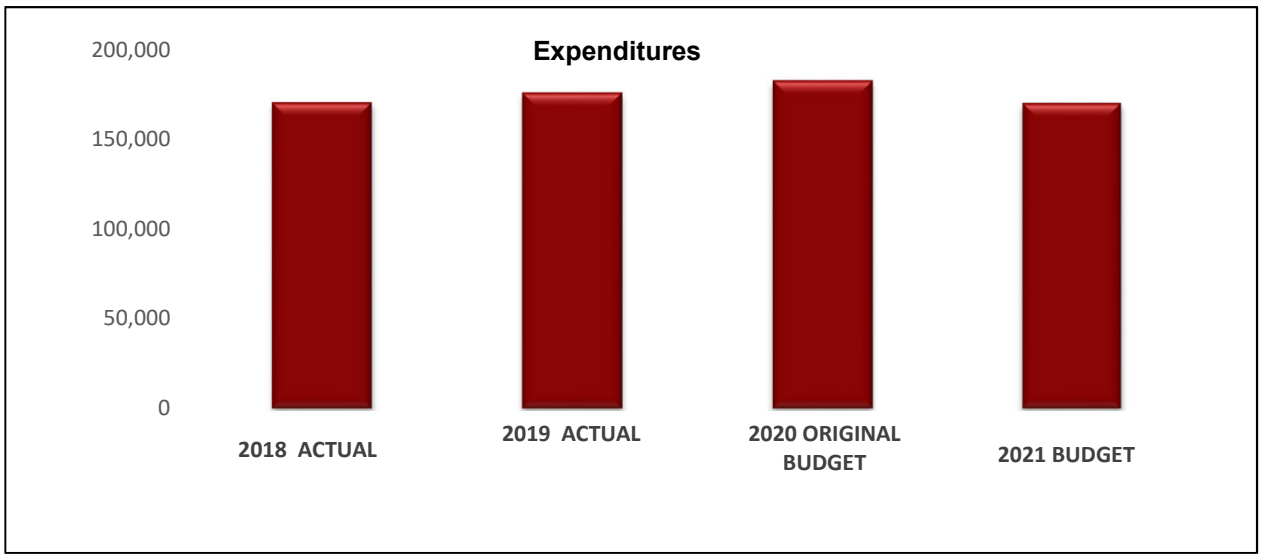






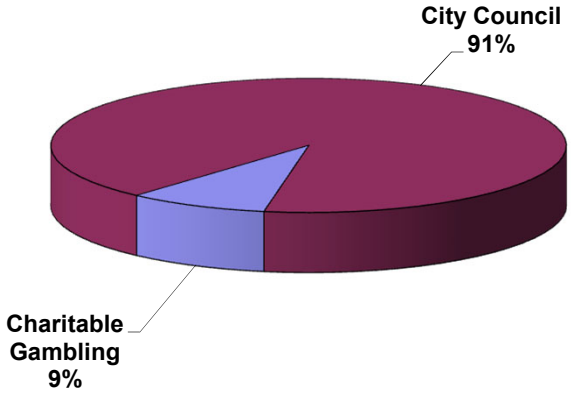
LEGISLATIVE
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Charitable Gambling	$ 24,474	$ 26,912	$ 25,000	$ 15,000	-40.0%
City Council	146,020	149,141	157,700	155,010	-1.7%
Totals	**170,494**	**176,053**	**182,700**	**170,010**	**-6.9%**
Total By Classification					
Personnel Services	68,313	69,235	71,170	71,210	0.1%
Commodities	4,159	6,360	5,850	5,500	-6.0%
Contractual Services	98,022	100,458	105,680	93,300	-11.7%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	-	-	-	-	N/A
Totals	**170,494**	**176,053**	**182,700**	**170,010**	**-6.9%**
Total By Fund					
Charitable Gambling Tax Fund	24,474	26,912	25,000	15,000	-40.0%
General Fund	146,020	149,141	157,700	155,010	-1.7%
Totals	**$ 170,494**	**$ 176,053**	**$ 182,700**	**$ 170,010**	**-6.9%**
Number of Employees (FTE)	**0.00**	**0.00**	**0.00**	**0.00**	**N/A**

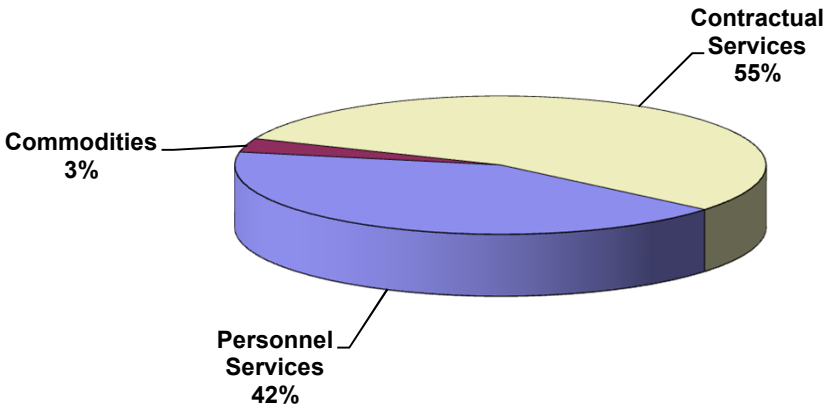


LEGISLATIVE BUDGET 2021

Total By Program

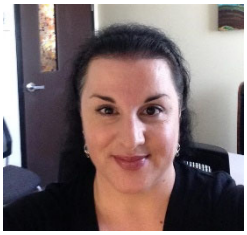


Total By Classification



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PARKS & RECREATION DEPARTMENT

Audra Robbins, Parks and Recreation Manager

audra.robbins@maplewoodmn.gov 651-249-2125

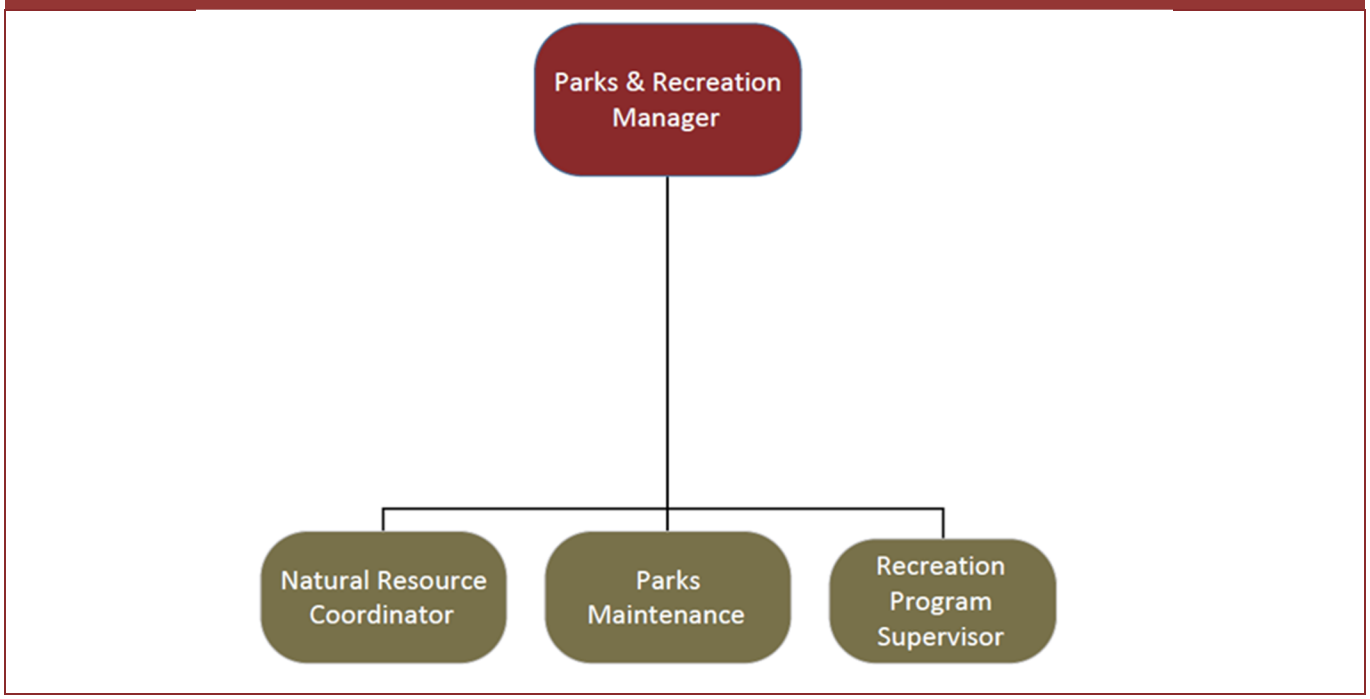
DEPARTMENT OVERVIEW

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 which is a volunteer advisory board 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 Maintenance



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.

2021 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. 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

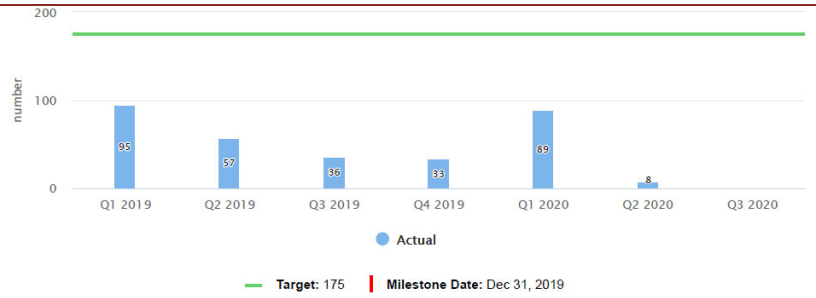
COMMUNITY INCLUSIVENESS



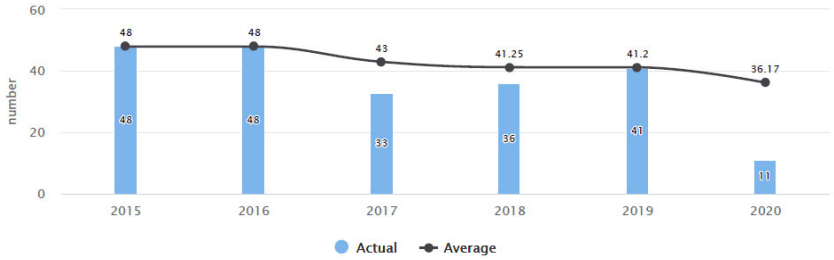
	%	#
On Track	47.62	10
Some Disruption	9.52	2
Major Disruption	23.81	5
Upcoming	9.52	2
Completed	9.52	2

Key Outcome: Parks & Recreation programs that embrace diversity, celebrate arts and culture, value health and wellness, and promote stewardship of the environment.

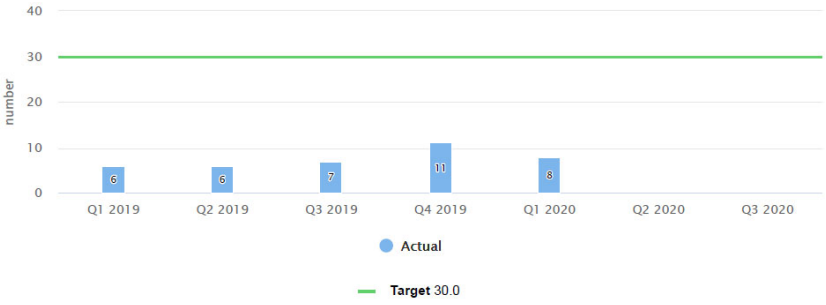
Performance Measure 1.5.1: *Provide an appropriate level of environmental education programs annually. Progress at 3rd quarter disrupted due to the pandemic.*



Performance Measure 1.5.2: *Increase youth scholarship utilization by 10% by December 31, 2020. Progress at 3rd quarter is disrupted due to the pandemic.*



Performance Measure 1.5.3: *Provide a minimum of 30 activities for actively aging adults. Progress at 3rd quarter disrupted due to the pandemic.*



INFRASTRUCTURE & ASSET MANAGEMENT

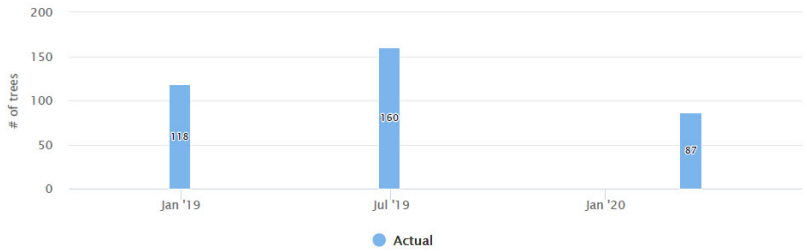


	%	#
Status Pending	3.7	1
On Track	44.44	12
Upcoming	22.22	6
Completed	29.63	8

Key Outcome 3.3: Natural Resources are managed to ensure high ecological quality and long term sustainability.

Performance Measurement 3.3.2: *Active management of a minimum of 8 natural areas per year. Progress at 3rd quarter is disrupted due to the pandemic.*

Performance Measurement 3.3.3: *Remove 100% of park and boulevard ash trees that are dead or have confirmed Emerald Ash Borer and replace canopy. Progress at 3rd quarter was 87 ash trees removed but progress delayed due to pandemic.*



Key Outcome 3.4: City parks, trails and open spaces are well-maintained, accessible, and meet the changing needs of the community.

Performance Measurement 3.4.1: *Implement a minimum of one recommendation from the 2015 Parks System Master Plan. Progress at 3rd quarter 75%.*

Performance Measurement 3.4.2: *Develop and maintain a rating system for playgrounds in Cartegraph. Progress at 3rd quarter 100%.*

Performance Measurement 3.4.3: *Maintain a 70% resident satisfaction rating with the City's parks, trails and open spaces. Progress at 3rd quarter – last community survey was 80%.*

OPERATIONAL EFFECTIVENESS



	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

Key Outcome 5.3: Provide timely response to resident needs and requests.

Performance Measure 5.3.3: *Respond to maintenance requests in our parks and open paces within 5 business days. Progress at 3rd quarter 60%.*

Performance Measure 5.3.4: *85% of completed field permit applications are within 5 business days. Progress at 3rd quarter 100% of permits requests within the timeframe.*

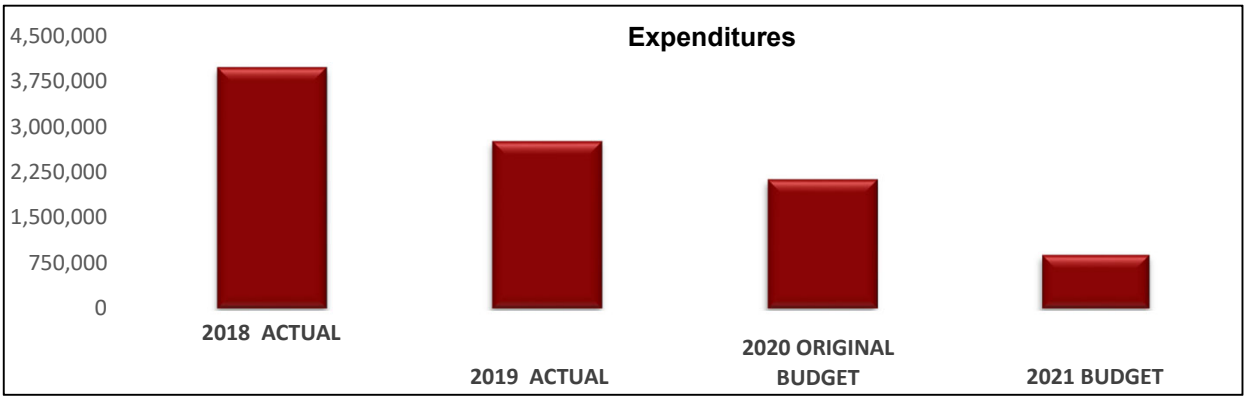
Citizen Survey Results December 31:



PARKS & RECREATION

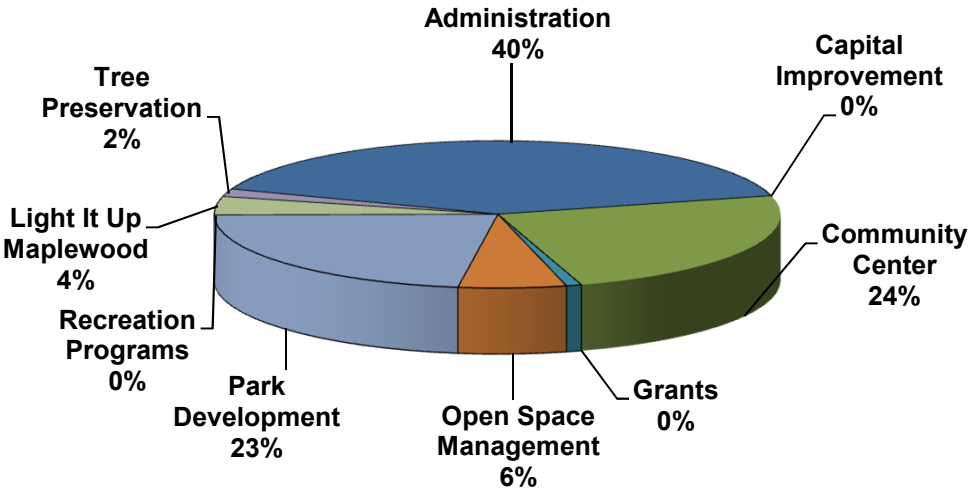
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Administration	$ 186,171	$ 214,121	$ 253,220	$ 357,610	41.2%
Capital Improvement	89,000	147,532	120,000	-	-100.0%
Community Center	729,615	295,116	211,000	215,080	1.9%
Grants	88,787	35,074	-	-	N/A
Nature Center	200,150	204,274	223,320	7,700	-96.6%
Open Space Management	83,730	78,931	69,520	54,220	-22.0%
Park Development	1,914,611	1,083,981	1,200,000	200,000	-83.3%
Recreation Programs	688,515	663,123	-	-	N/A
Light It Up Maplewood	32,477	26,957	39,380	35,560	-9.7%
Tree Preservation	2,394	11,269	15,000	15,000	0.0%
Totals	**4,015,450**	**2,760,378**	**2,131,440**	**885,170**	**-58.5%**
Total By Classification					
Personnel Services	698,521	743,026	434,390	336,730	-22.5%
Commodities	51,234	91,852	34,000	26,100	-23.2%
Contractual Services	1,748,601	960,803	459,050	164,260	-64.2%
Capital Outlay and Depreciation	1,482,103	964,697	1,204,000	358,080	-70.3%
Other Charges	-	-	-	-	N/A
Totals	**3,980,459**	**2,760,378**	**2,131,440**	**885,170**	**-58.5%**
Total By Fund					
General Fund	502,528	524,283	1,314,050	455,090	-65.4%
Capital Improvement Fund	89,000	147,532	120,000	-	-100.0%
Community Center	-	295,116	-	215,080	N/A
Grants	88,787	35,074	-	-	N/A
Recreation Program Fund	688,515	663,123	-	-	N/A
Park Development Fund	1,914,611	1,083,981	1,200,000	200,000	-83.3%
Taste of Maplewood Fund	32,477	-	-	-	N/A
Tree Preservation Fund	2,394	11,269	15,000	15,000	0.0%
Totals	**$ 3,318,312**	**$ 2,760,378**	**$ 2,649,050**	**$ 885,170**	**-66.6%**
Number of Employees (FTE)*	**5.30**	**5.30**	**5.30**	**2.30**	**-56.6%**

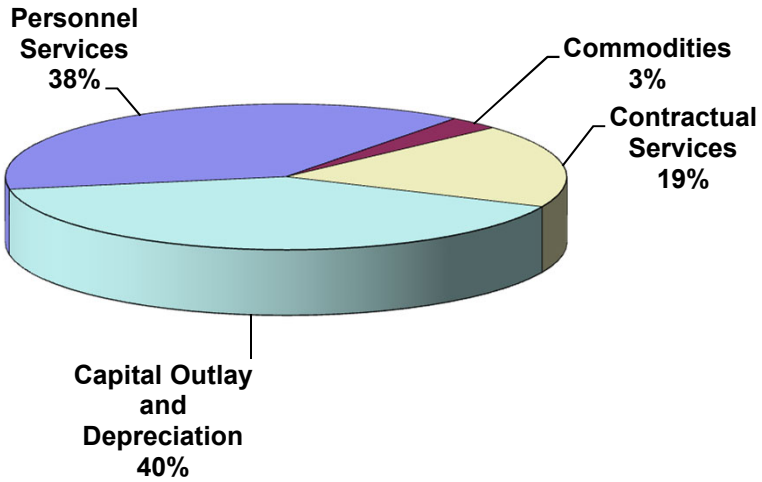


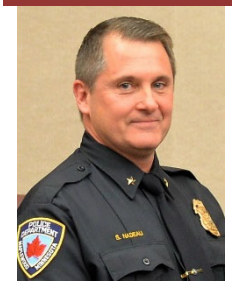
PARKS & RECREATION BUDGET 2021

Total By Program



Total By Classification





PUBLIC SAFETY DEPARTMENT

Scott Nadeau, Public Safety Director

scott.nadeau@maplewoodmn.gov 651-775-1520



Michael Mondor, Chief of Fire and EMS

michael.mondor@maplewoodmn.gov 651-249-2822

DEPARTMENT OVERVIEW

Police: The department has an authorized strength of 56 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.

Fire and EMS: The Department consists of 30 Full-Time and three 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

Police:

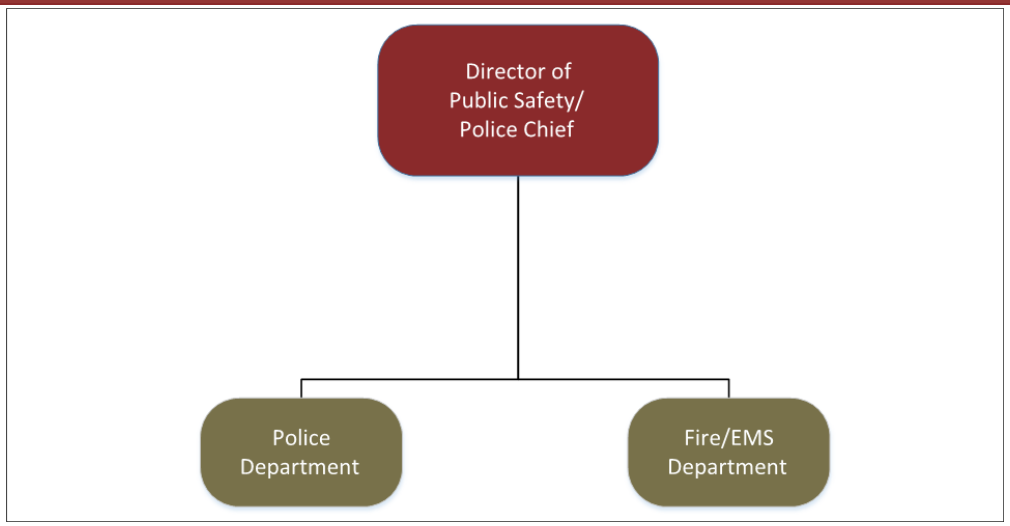
- Patrol
- Traffic
- Animal control
- Investigations
- School Resource Officers
- Task forces
- Proactive policing/crime mitigation
- Community policing/crime prevention

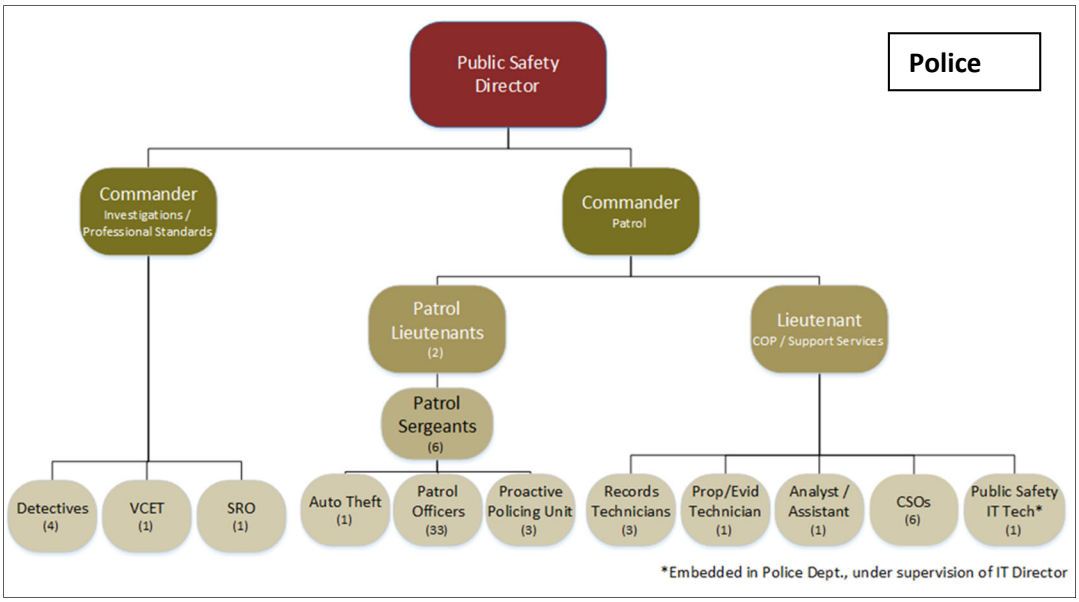
Fire and EMS:

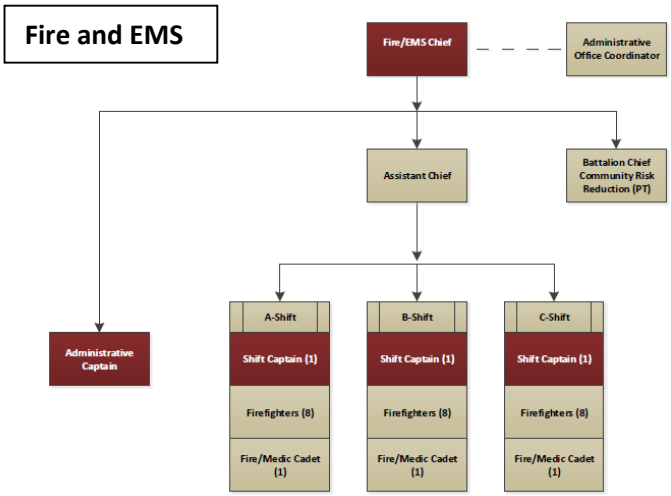
- Fire suppression
- Community Risk Reduction
- Fire Prevention
- Emergency preparedness education
- Emergency Management planning
- Emergency Medical Services
- Life safety inspections
- EMS Prevention/Mobile Integrated Healthcare
- EMS education
- Community outreach

PUBLIC SAFETY DEPARTMENT

DEPARTMENT ORGANIZATIONAL CHART







PUBLIC SAFETY DEPARTMENT

MISSION STATEMENT

Police: 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.

Fire and EMS: The Maplewood Fire Department exists to serve the community's needs. We commit to enhancing the quality of life through innovative community risk reduction and emergency response.

2021 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

Police:

- **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.

Fire and EMS:

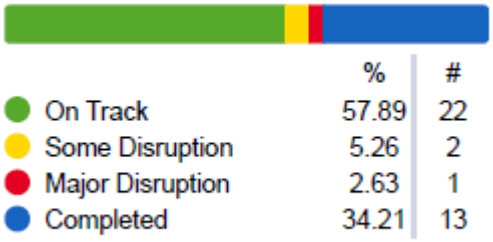
- **Operational Effectiveness** - Respond to 90% of emergency response calls within 8 minutes or less (travel time).
- **Operational Effectiveness** - Ensure response capacity for fire and high acuity EMS events while ensuring firefighter safety.
- **Operational Effectiveness** – Take reasonable response action and steps to reduce harm and minimize damage in an emergency.
- **Operational Effectiveness** – Offer a superior work culture that includes respect and commitment while creating a safe workplace that will attract, optimize and retain top talent.
- **Operational Effectiveness** – Identify risks in the community and proactively work to protect the lives and health of individuals and society by enhancing protective factors.
- **Integrated Communication** - Increase the intended audience's knowledge and awareness of the department's rich history and commitment to service while addressing public safety issues through clear communications both internally and externally.

PUBLIC SAFETY DEPARTMENT

- **Financial Sustainability** - Take actions to identify and quantify the department's resources while responsibly accounting for all expenditures
- **Financial Sustainability** - Review and implement fire station location and operational recommendations from the consultant.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

OPERATIONAL EFFECTIVENESS

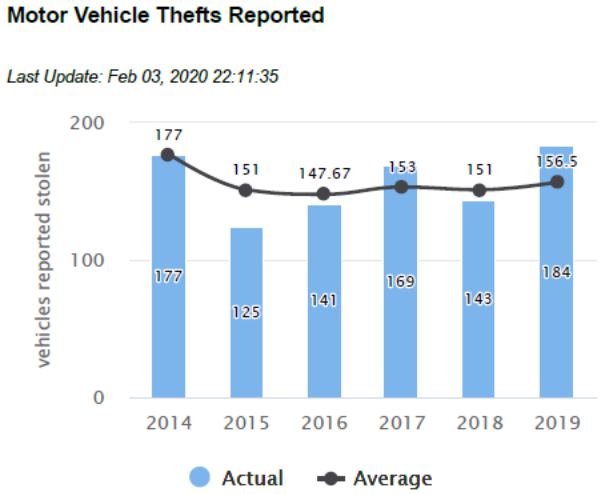


	%	#
On Track	57.89	22
Some Disruption	5.26	2
Major Disruption	2.63	1
Completed	34.21	13

Police:

Key Outcome 5.5: Ensure safe and secure neighborhoods through prevention and risk reduction programs.

Performance Measure 5.5.1: *Through prevention efforts reduce targeted offenses by 10% by December 31, 2020 (measured on a five-year average). Progress at 3rd quarter 80%.*

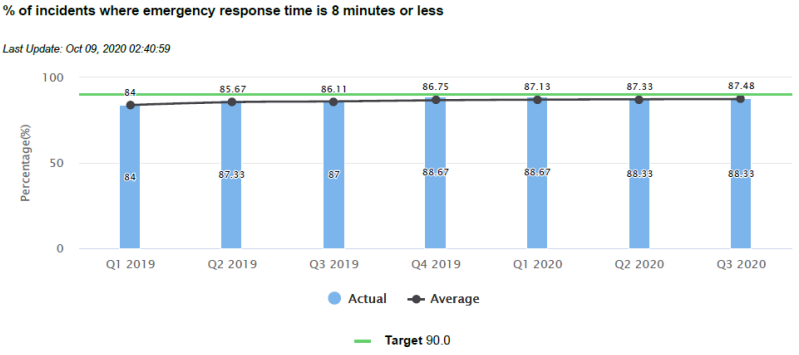


Performance Measure 5.5.5: *Analyze crime and arrest data in a non-biased manner through the annual Enforcement Action Report. Progress at 3rd quarter 2019 reports available.*

Fire and EMS:

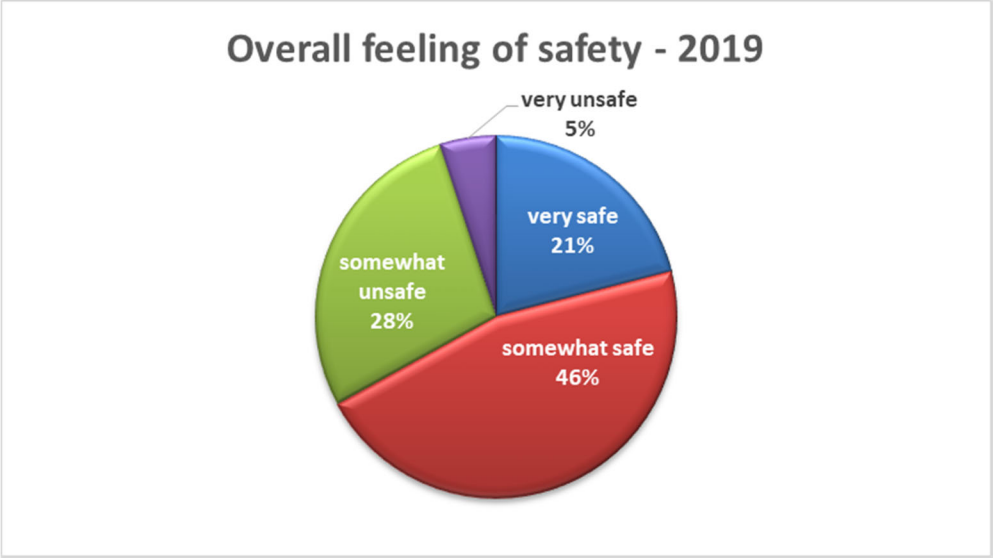
Key Outcome 5.5: Ensure safe and secure neighborhoods through prevention and risk reduction programs.

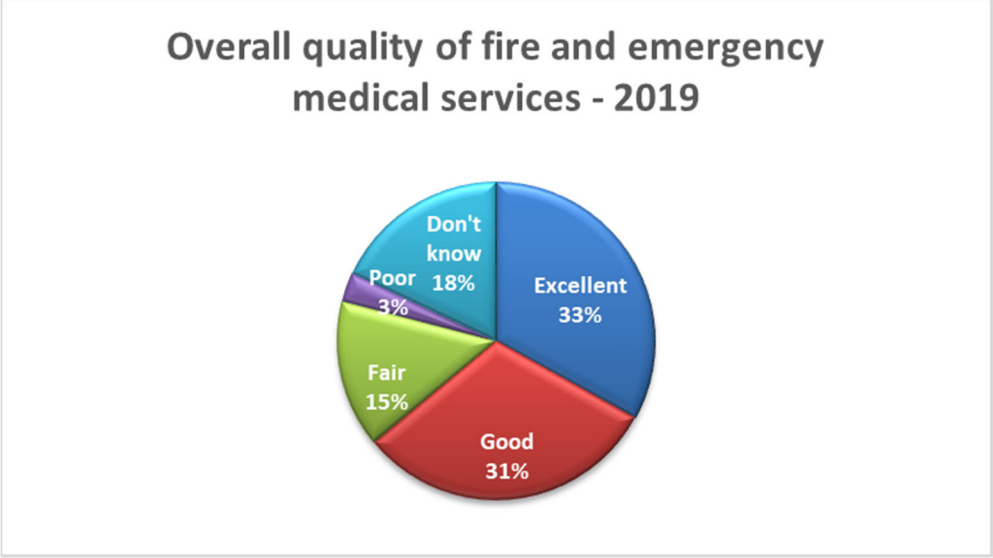
Performance Measure 5.5.2: *Respond to all emergency incidents in 8 minutes or less, for 90% of the incidents. Progress at 3rd quarter 90%.*



	Performance Measure 5.5.3: *Reduce repeat utilization of the EMS system for low acuity incidents by 5%. Progress at 3rd quarter 100% through the mental health outreach pilot.* ***Performance Measure 5.5.4:*** *Identify, establish and provide fire and EMS prevention programs. Progress at 3rd quarter 50% through Heartsafe Community and other initiatives.*

Citizen Survey Results December 31:

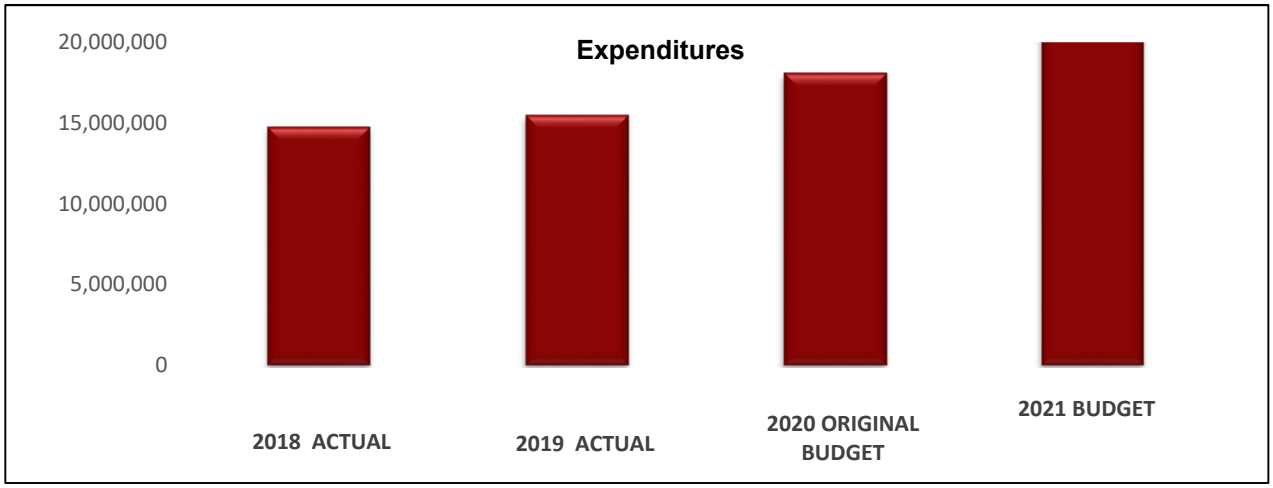




PUBLIC SAFETY

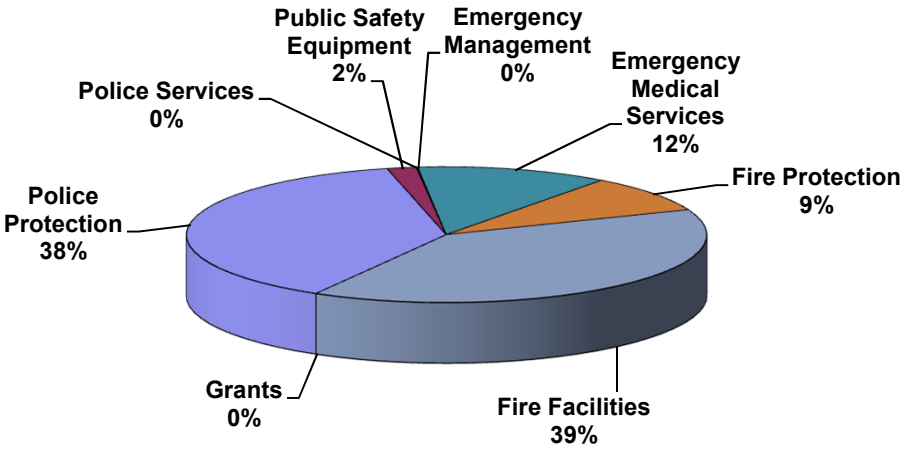
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Police Protection	$ 9,122,384	$ 9,282,586	$ 10,238,620	$ 10,413,750	1.7%
Public Safety Equipment	763,095	754,830	311,500	501,500	61.0%
Police Services	30,325	-	10,000	10,000	0.0%
Emergency Management	62,275	6,939	9,800	9,800	0.0%
Emergency Medical Services	2,627,799	3,059,049	3,298,940	3,278,198	-0.6%
Fire Protection	2,110,331	2,252,639	2,476,250	2,413,050	-2.6%
Fire Facilities	48,309	73,845	1,778,280	10,772,900	505.8%
Grants	6,765	73,956	-	-	N/A
Totals	**14,771,283**	**15,503,844**	**18,123,390**	**27,399,198**	**51.2%**
Total By Classification					
Personnel Services	10,949,210	11,662,068	12,729,440	12,821,010	0.7%
Commodities	734,640	621,483	678,050	695,850	2.6%
Contractual Services	2,249,548	2,247,393	2,544,400	2,530,838	-0.5%
Capital Outlay and Depreciation	837,835	968,765	2,171,500	11,351,500	422.7%
Other Charges	50	4,135	-	-	N/
Totals	**14,771,283**	**15,503,844**	**18,123,390**	**27,399,198**	**51.2%**
Total By Fund					
General Fund	11,294,990	11,542,164	12,724,670	12,836,600	0.9%
CIP Fund	80,000	-	81,500	81,500	0.0%
Grant Funds	6,765	73,956	-	-	N/
Public Safety Equipment	683,095	754,830	230,000	420,000	82.6%
Police Services Fund	30,325	-	10,000	10,000	0.0%
Fire Training Facility Operations	48,309	60,549	78,280	72,900	-6.9%
Fire Training Facility Capital	-	-	-	-	N/A
Fire Station 3M Fund	-	13,296	1,700,000	10,700,000	529.4%
Ambulance Fund	2,627,799	3,059,049	3,298,940	3,278,198	-0.6%
Totals	**$ 14,771,283**	**$ 15,503,844**	**$ 18,123,390**	**$ 27,399,198**	**51.2%**
Number of Employees (FTE)*	**81.00**	**90.00**	**92.80**	**91.75**	**-1.1%**

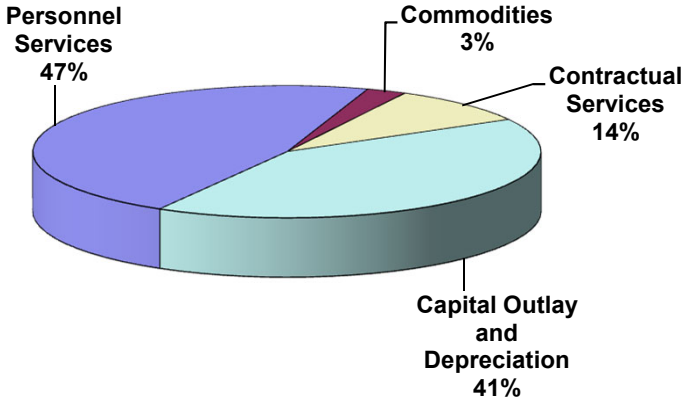


PUBLIC SAFETY BUDGET 2021

Total By Program



Total By Classification



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PUBLIC WORKS DEPARTMENT

Steve Love, Public Works Director

steve.love@maplewoodmn.gov 651-249-2404

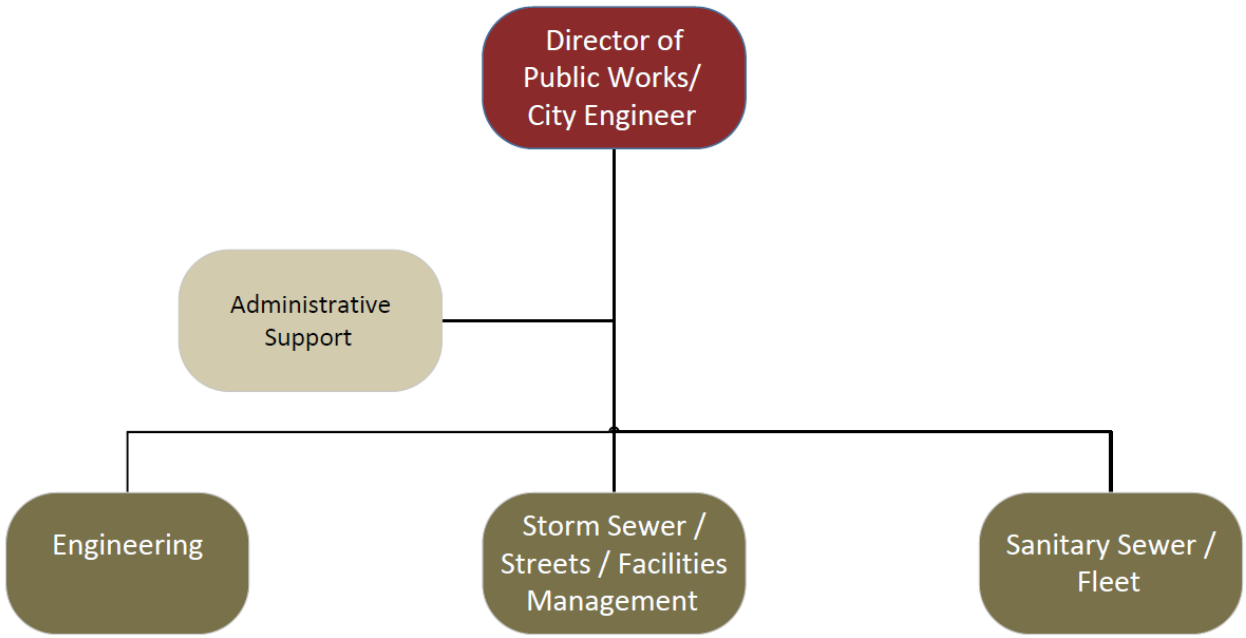
DEPARTMENT OVERVIEW

Public Works Department is responsible for Engineering, Streets, Storm Sewer Utilities, Sanitary Sewer Utilities, Fleet, and Building Operations. Within each division a number of tasks are performed ranging from snow plowing, street repairs, sanitary sewer cleaning, fleet maintenance, development reviews, and permitting, to engineering design/inspection services.

SERVICE AREAS

- Street Maintenance
- Street Sweeping
- Snow Plowing
- Engineering
- Forestry
- Sanitary and Storm Utility
- Development Reviews
- Grading & Permits
- Building Maintenance
- Fleet Maintenance
- 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.

2021 DEPARTMENTAL STRATEGIC PLAN OBJECTIVES

- **Infrastructure & Asset Management** – Improve 3.5 miles of road reconstruction/rehabilitation street and utility project each year. These project help 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** – Manage the City's fleet utilizing the Cartegraph asset management system and the newly created vehicle rating system to help us prioritize vehicle replacement recommendations.

- **Infrastructure & Asset Management** - Work with stakeholders on regional projects such as the Rush Line, Gold Line, Century Avenue Corridor, MnDot led projects, and the 3M Drinking Water Settlement to ensure the City and its interests are represented.

- **Infrastructure & Asset Management** – Complete review of design standards, city codes, and policies to ensure they are up to date with current requirements, standards, and practices.

- **Infrastructure & Asset Management** – Complete all development and redevelopment projects to ensure they meet City design standards and storm water quality requirements.

- **Operational Effectiveness** - Successful administration of the new MS4 permit; including review and upgrade our existing MS4 permit to meet the newly issued MS4 Permit.

- **Infrastructure & Asset Management** – Respond, track and resolve/close 85% of all issues reported to Public Works within 2 weeks from reported date. All issues will be tracked in Cartegraph the City's asset management program.

- **Infrastructure & Asset Management** – Inspect, prioritize, and complete annual maintenance work for the City's infrastructure systems such as, roads, storm sewer, sanitary sewer, street signs, fleet, and facilities.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

INFRASTRUCTURE & ASSET MANAGEMENT



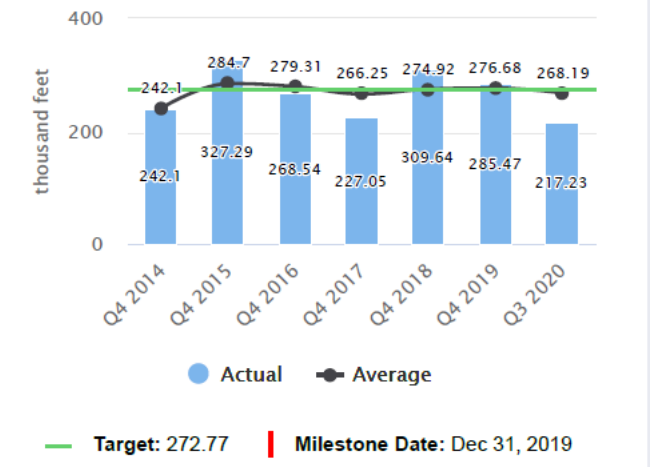
	%	#
On Track	61.11	11
Some Disruption	27.78	5
Completed	11.11	2

Key Outcome 3.1: Provide safe, efficient, sustainable, cost-effective, well-maintained transportation systems. Build, maintain, and manage capital assets to preserve long-term investment and ensure support services.

***Performance Measure 3.1.1**: Ensure sanitary sewer system is maintained by inspecting and cleaning of mains each year. Progress at 3rd quarter 75%.*

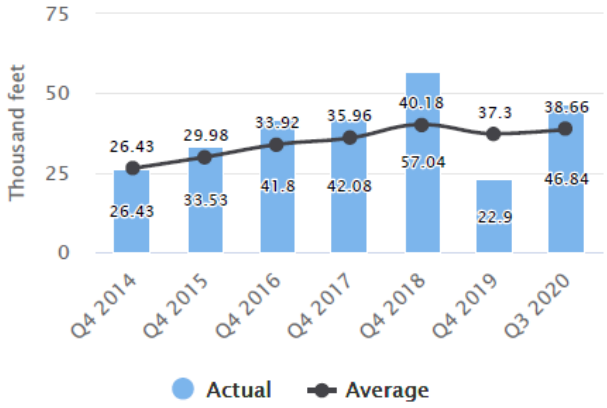
Sanitary sewer main cleaned annually (thousand feet)

Last Update: Oct 16, 2020 19:21:27



Sanitary sewer main inspected annually (thousand feet)

Last Update: Oct 16, 2020 19:20:17



Performance Measure 3.1.3: *Enter 100% of facilities into asset management software for tracking. Progress at 3rd quarter 75%.*

Performance Measure 3.1.4: *Inspect and clean 100% of storm water Best Management Practices (BMP's). Progress at 3rd quarter 100% inspected and 75% cleaned.*

Key Outcome 3.2: Local City roads managed to provide a high quality transportation system.

Performance Measure 3.2.1: *Maintain Pavement Condition Index (PCI) at a minimum of 70. Progress at 3rd quarter 69%.*

Performance Measure 3.2.2: *Inspect 100% of traffic control signs each year. Progress at 3rd quarter 73%*

Performance Measure 3.2.3: *City roads plowed to full width within 8 hours after snow has stopped falling for 90% of all average snow events (3-6 inches). Progress at 3rd quarter pending first snow fall.*

Key Outcome 3.3: Natural resources are managed to ensure high ecological quality and long-term sustainability.

Performance Measure 3.3.1: *100% of development and redevelopment projects will meet the City storm water quality requirements. Progress at 3rd quarter 90%.*

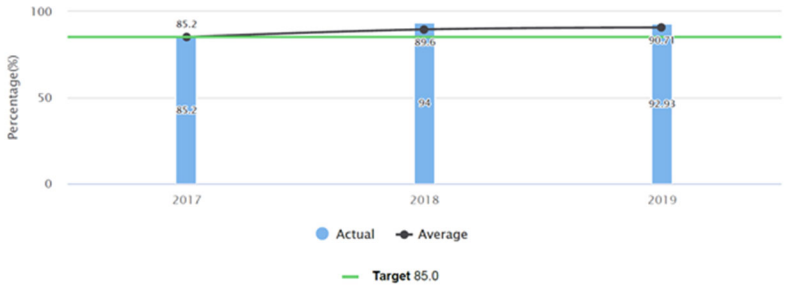
OPERATIONAL EFFECTIVENESS



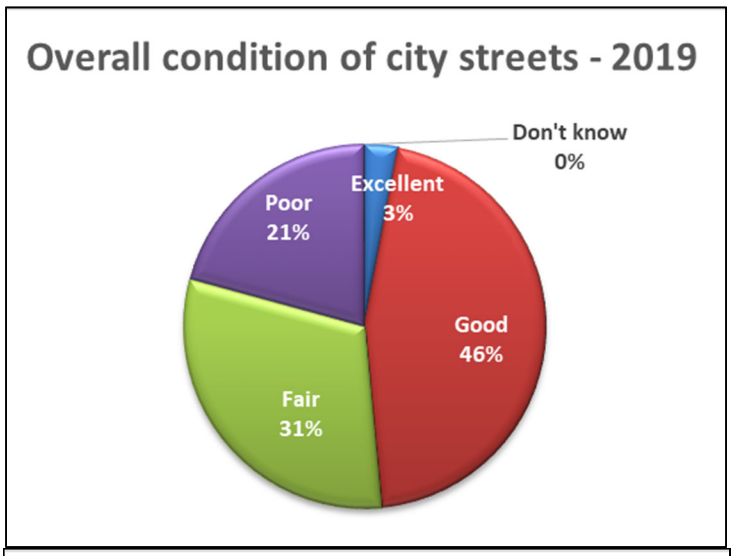
	%	#
On Track	67.5	27
Some Disruption	2.5	1
Upcoming	7.5	3
Completed	22.5	9

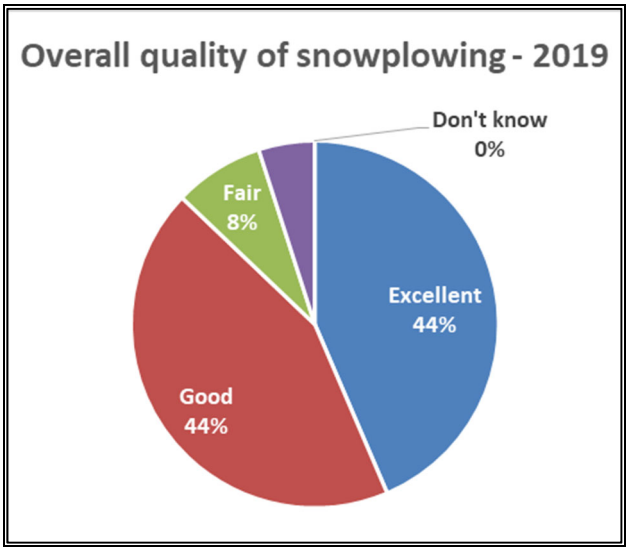
Key Outcome 5.3: Provide timely response to resident needs and requests.

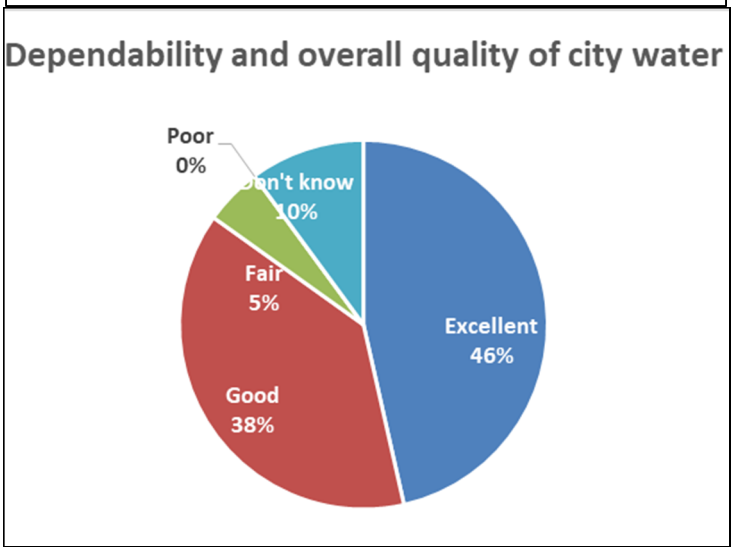
Performance Measure 5.3.6: *Respond, track, and resolve/close 85% of all issues reported to the Public Works Department within 2 weeks from the reported date. Progress at 3rd quarter 97.99%.*

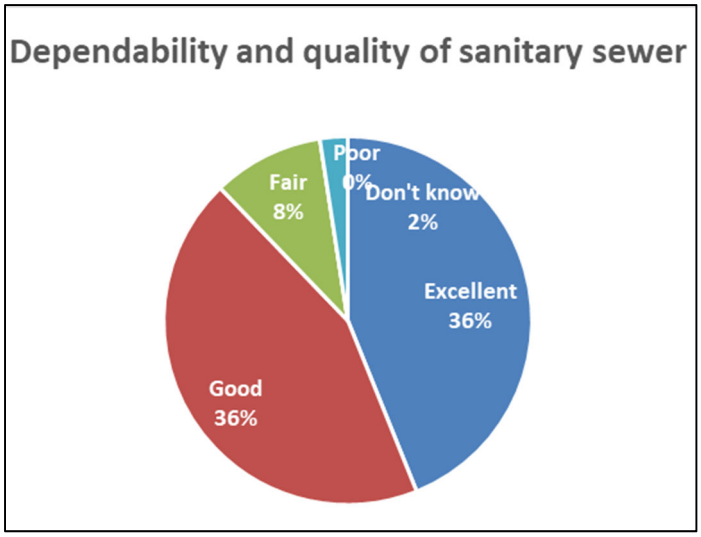


Citizen Survey Results December 31:



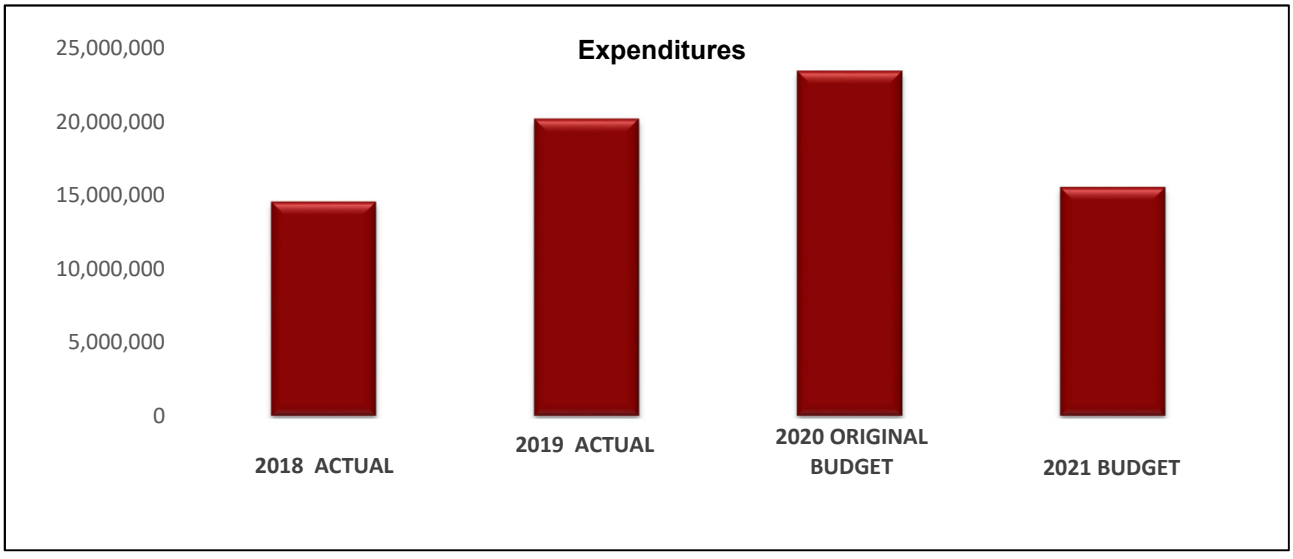






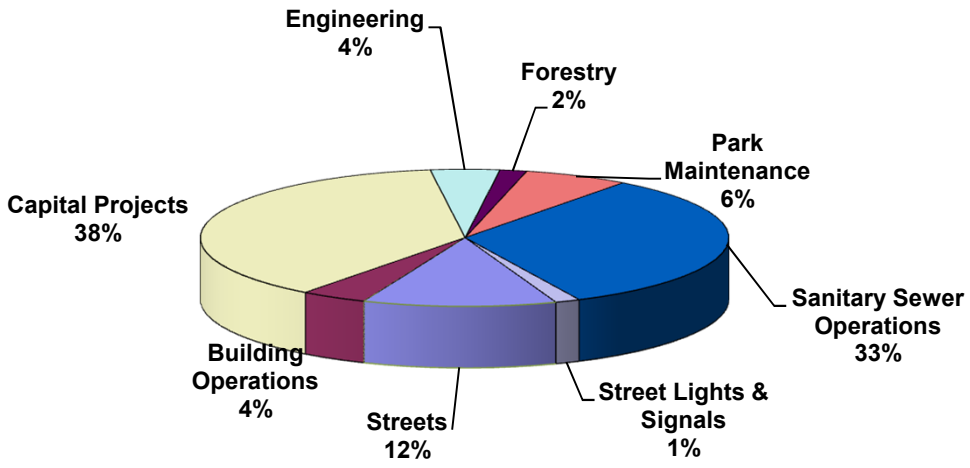
PUBLIC WORKS
EXPENDITURE SUMMARY

Total By Program	2018 ACTUAL	2019 ACTUAL	2020 ORIGINAL BUDGET	2021 BUDGET	% OVER (UNDER) PY BUDGET
Streets	$ 1,539,659	$ 1,648,058	$ 1,801,190	$ 1,832,970	1.8%
Building Operations	586,746	577,725	625,370	630,670	0.8%
Capital Projects	5,913,878	11,245,449	13,897,720	5,850,580	-57.9%
Engineering	669,285	612,759	652,810	655,850	0.5%
Forestry	184,521	242,203	259,560	254,700	-1.9%
Park Maintenance	908,370	916,845	1,033,800	1,002,910	-3.0%
Sanitary Sewer Operations	4,557,699	4,868,090	5,025,110	5,093,080	1.4%
Street Lights & Signals	213,205	180,737	235,000	234,800	-0.1%
Totals	**14,573,363**	**20,291,866**	**23,530,560**	**15,555,560**	**-33.9%**
Total By Classification					
Personnel Services	2,900,591	2,903,108	3,334,880	3,346,530	0.3%
Commodities	395,964	426,178	474,300	544,300	14.8%
Contractual Services	5,945,006	5,519,341	5,938,380	5,784,430	-2.6%
Capital Outlay and Depreciation	5,329,268	11,355,913	13,703,000	5,880,300	-57.1%
Other Charges	2,534	-	-	-	N/A
Totals	**14,573,363**	**20,204,540**	**23,450,560**	**15,555,560**	**-33.7%**
Total By Fund					
General Fund	3,888,581	3,997,590	4,372,730	4,377,100	0.1%
Capital Projects Funds	5,913,878	11,245,449	13,897,720	5,850,580	-57.9%
Sewer Fund	4,557,699	4,868,090	5,025,110	5,093,080	1.4%
Street Light Utility Fund	213,205	180,737	235,000	234,800	-0.1%
Totals	**$ 14,573,363**	**$ 20,291,866**	**$ 23,530,560**	**$ 15,555,560**	**-33.9%**
Number of Employees (FTE)*	**36.25**	**36.25**	**36.25**	**36.25**	**0.0%**

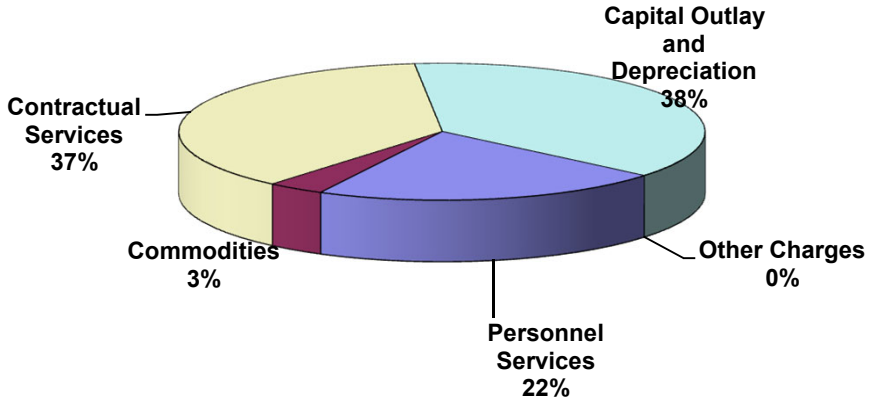


PUBLIC WORKS
BUDGET 2021

Total By Program



Total By Classification



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SECTION VI

SUPPLEMENTAL INFORMATION

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Community Profile

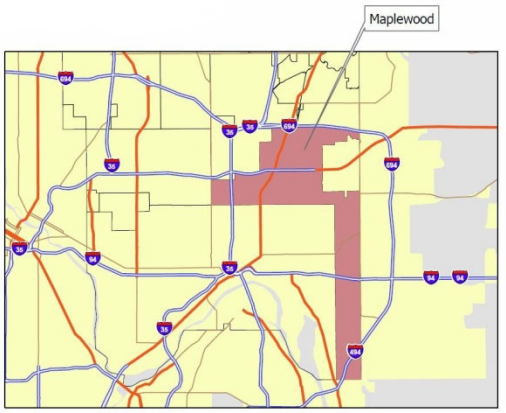


The City of Maplewood is located in the eastern portion of Ramsey County and is approximately 6 miles north of downtown Saint Paul. The City is part of the Minneapolis/St. Paul metropolitan area. The distinctive shape of the city covers 19.13 square miles.

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 167 full-time and 9 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 some 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.

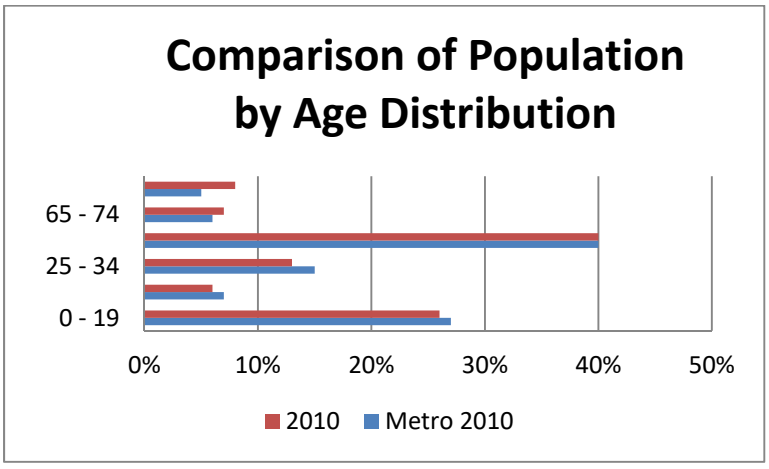




The City of Maplewood is also a major employer, with over 170 employees. Ramsey County Care Center, with 270 employees is located in Maplewood. The Ramsey County Library is also located here. Many auto dealerships, health-related businesses, senior-living developments, and a variety of retail shops and restaurants are contained within Maplewood's boundaries.

Labor Force – Maplewood's labor force as of September 2020 was 21,009, according to preliminary data from the Minnesota Department of Employment and Economic Development. The Ramsey County labor force for the same time is 289,293. The unemployment rate in September 2020 was 7.5%, compared to Ramsey County at 6.9%, the Metropolitan Statistical Area at 6.0%, and the State of Minnesota at 5.4%.

Population - Maplewood had a population of 38,018, according to the 2010 U.S. Census. In 2019, the Metropolitan Council estimated the City's population at 41,738. 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.

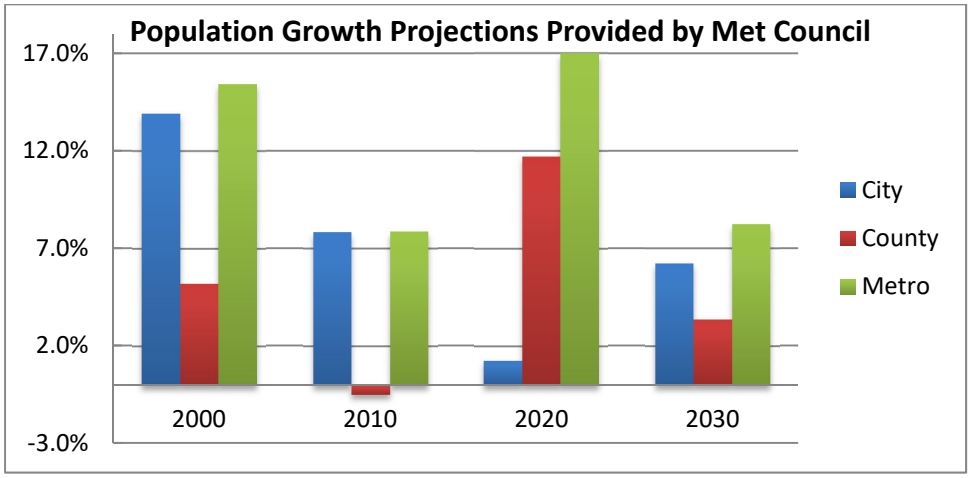


Demographics - One noticeable discrepancy between Maplewood and the metro area is age distribution of the population. The population composition shows Maplewood to have a slightly more aged populace than the metro area.

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 2021 the City will have 167 full-time employees serving in various departments, approximately 9 part-time employees, and some casual and temporary employees. Police protection is provided to all parts of the City with a department of 56 sworn police officers. Fire protection services are provided by 30 full-time firefighter/paramedics at three fire stations.



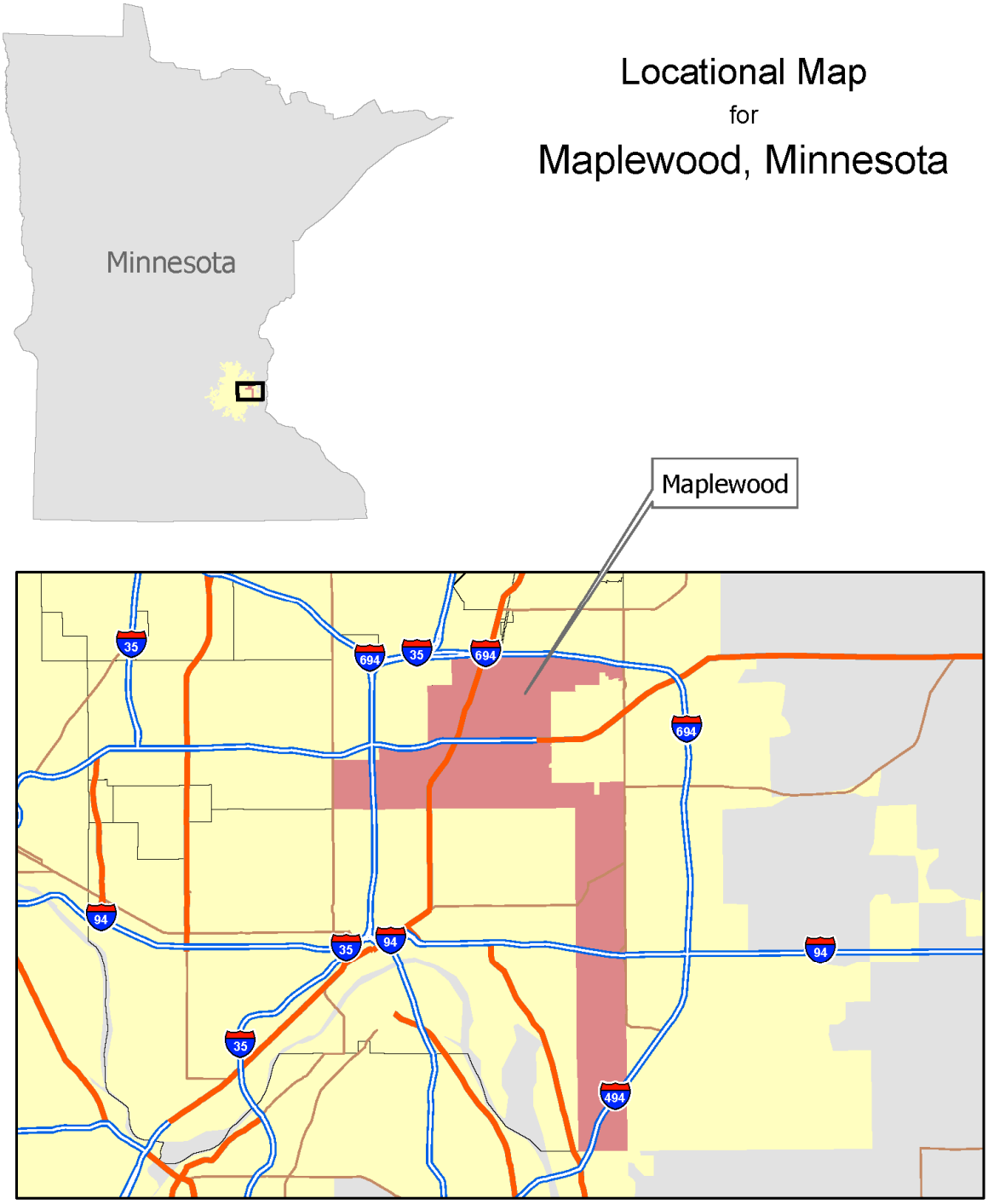
As part of the parks and recreation program, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theatre, and rental spaces for events. The Community Center is operated by the YMCA.

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. The programs were discontinued in 2020 due to the pandemic.

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 opened recently 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.


Minnesota
Locational Map
for
Maplewood, Minnesota
Maplewood
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494

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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



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