

Maplewood



2022 BUDGET and **Capital Improvement Plan** For the Years 2022-2026

CITY OF MAPLEWOOD, MINNESOTA



Cover photo contributed

City of Maplewood, Minnesota

2022 Budget

and

Capital Improvement Plan

For the Years 2022-2026

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Maplewood

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SECTION I

INTRODUCTION and OVERVIEW



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Maplewood



December 13, 2021

Dear Honorable Mayor and City Council Members:

I am pleased to transmit the City of Maplewood's 2022 Budget and the 2022-2026 Capital Improvement Plan (CIP). The budget, as adopted by the City Council, identifies the allocation of City resources for the year 2022. The information contained within this document describes the City's 2022 financial plans and provides an operations guide for City departments. Funding for the 2022 Budget comes from a property tax levy that limits new spending for operations, capital improvements and debt service to a 5.0% 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 2021-2022:** 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 is 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 to ensure present needs are met without comprising the ability of future generations to meet needs. It also includes ensuring the City can withstand large-scale events that may be caused by the changing climate. The City recognizes that resources are finite and that there is a sensitive interface between the natural and built environments. In addition to continued work with the GreenStep Cities program, the City will continue to frame its planning and operations with resiliency in mind.
- **Equity:** In many communities, including Maplewood, there are barriers that prevent all residents from having the same opportunities to thrive. For instance, race, ethnicity, and age continue to be predictors of health, education, income, housing, and recreation. The Comprehensive Plan seeks to identify and address the obstacles and disparities that lead to inequities within our community. It is important to note that a focus on equity does not mean providing equal access to the same amount of resources. History, systematic racism, and other factors have created a landscape where some benefit far more than others. Equity is focused on making sure everyone has the resources they need to lead a healthy, productive life.
- **Health:** The health of Maplewood is directly related to the physical and mental health of its residents and employees. While the community has a robust health care system, access to services is not the same for all individuals due to a variety of factors, including race, ethnicity, age, income, language, and abilities. In addition, it is important to remember that access to health care is not the leading cause of poor health. Studies have shown that the surrounding social, economic, and physical environment play a

larger role in health outcomes than health care services. Thus, to improve health the City and its partners will not only need to address access to health services but issues like safe housing, healthy food access, active living, and community connections.

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

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

- **Land Use:** The City of Maplewood's land use plan plays a key role in guiding development and redevelopment in Maplewood. The future land-use plan identifies the location, intensity, and nature of future development and redevelopment in the City, and establishes the framework in which future development will occur. This plan intends 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. 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 provides 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 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 2022–2026 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 PRIORITY: FINANCIAL SUSTAINABILITY		
Key Outcome Indicator	Target	Strategic Initiatives
Reserve funding – facilities and equipment	All critical items identified in asset management plan are funded in 3 years	- Review all currently critical items and determine if they are operational or capital in nature. - Create a plan for operational items. - Determine financing sources for capital items. - Review feasibility for a dedicated portion of the tax levy to build up a replacement fund reserve. - Review city facilities/buildings energy use and look to create efficiencies.
General Fund reserves	Maintain a minimum balance of 40% general fund operating revenues	- Explore other diverse revenue sources and grant opportunities (i.e. new gas franchise fee). - Annual budget preparation. - Evaluate the efficiency and effectiveness of city services. - Set appropriate fees to recover cost of services. - Share information with City Council and Department Heads. - Monitor expenditures within approved budgets. - Create a financial management plan.
Budget	Positive change to net assets for all governmental funds (except future bonded items)	- Manage project budgets. - Evaluate the best use of LGA funding. - Maintain or improve the City's AA+ bond rating.

STRATEGIC PRIORITY: INTEGRATED COMMUNICATION		
Key Outcome Indicator	Target	Strategic Initiatives
Citizen engagement	Three new engagement tools implemented	- Utilize MySidewalk by posting 2 topics continuously. - Create Social Media plan for the City. - Create Fix-It form and make available on website for citizens to submit work tickets to the City. - Implement system to allow for online job application submissions. - Hold City photo contest for a variety of categories. - Explore feasibility to hire a communications position to manage City social media plan and communications.
Communication	Determination made regarding most effective modalities	- Survey residents on how they would like to receive communications from the City. - Create a Communications Strategy/Policy for City departments to implement. - Department participation to successfully implement communication strategy. - Develop and implement programming policy.
Feedback from diverse communities	Most effective methods for feedback determined and one new approach implemented	- Recognize diverse communities to create an engagement strategy. - Evaluate official notices of City publications to be submitted in local diverse newspapers.

STRATEGIC PRIORITY: COMMUNITY INCLUSIVENESS		
Key Outcome Indicator	Target	Strategic Initiatives
Feedback from diverse communities	Most effective methods for feedback determined and one new approach implemented	- Recognize diverse communities to create an engagement strategy. - Evaluate official notices of City publications to be submitted in local diverse newspapers.



STRATEGIC PRIORITY: INFRASTRUCTURE AND ASSET MANAGEMENT

Key Outcome Indicator	Target	Strategic Initiatives
Improve pavement rating on all city streets to a PCI rating of over 70.	Rate street inventory annually	• Increase electric franchise fees and dedicate to street improvement fund
Maintain all buildings appropriately to ensure safety and cost-effectiveness.	Update asset management plan annually	• Complete loading data into the asset management software for all of the City's infrastructure, facilities, and equipment in 2018.



STRATEGIC PRIORITY: TARGETED REDEVELOPMENT		
Key Outcome Indicator	Target	Strategic Initiatives
Gladstone area redevelopment	Three parcels at Maplewood Bowl completed, complete trailer park partnerships, and 50% agree to relocation (auto repair)	- Deconstruct Maplewood Bowl building and complete all three phases of new construction. - Build solid relationships and seek relocation agreements with the automobile repair shops and other businesses along Frost Avenue. - New developments should reflect effects of new transit potential.
Vacant commercial space	50% of square footage back in productive use	- Assess crime and quality of life data in areas with high commercial vacancy rates for the purpose of developing and implementing targeted intervention strategies. - Identify commercial vacant buildings and map them. Post interactive map on City website. Track vacant commercial building progress as they go vacant and become occupied. Offer incentives through various green building, City energy programs and progressive economic development programs and funding opportunities.
Redevelopment corridors	Create a shared vision with identified stakeholder	- Schedule meetings with all stakeholders and develop a shared vision of street and land use strategies. - Create an inventory of specific areas of neighborhoods with homes in disrepair.

STRATEGIC PRIORITY: OPERATIONAL EFFECTIVENESS		
Key Outcome Indicator	Target	Strategic Initiatives
Performance measures	Five core effectiveness measures for all departments	- Review and analyze existing performance measures. - Explore the feasibility of adding a software module for on-boarding of new employees and performance measurement.
Collaboration/shared services	Two new executed service agreements – one internal and one external	- Closest unit dispatching. - Regional sharing of law enforcement records – crime analysis. - With the Parks department, establish contracted youth prevention programming. - Review our utility billing contracts annually. - Certified CPR training for all police officers. - Work with Public Works on implementation of Park System Master Plan outcomes – trails and connectivity. - Ensure partnership agreement/vision with the YMCA is successful. - Identify areas where Metro-Net is an option for increased purchasing power. - Leverage opportunities for joint operations or capital project partnerships by establishing regular work group in east metro.

STRATEGIC PRIORITY: OPERATIONAL EFFECTIVENESS (continued)		
Key Outcome Indicator	Target	Strategic Initiatives
Survey results	80% or greater favorable rating on service delivery	• Text based EMS survey. • Develop and implement police service satisfaction survey offering both web based and paper/pencil options. • Continue to improve access to financial data online. • Allow for more online business. • Provide opportunities for participant surveys in all Parks programming offerings including the Community Center. • Utilize citizen engagement tools to better understand what service improvements are wanted. • Gather statistically valid service delivery survey to track quality of delivery and responsiveness.



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

The entire 2021-2022 strategic plan is 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 2022 budget process. The primary factors considered in the preparation of the 2022 Budget are as follows:

Personnel – The City budgeted a 3.0% wage adjustment for employees. The City's employee health insurance will increase 5% in 2022, a positive factor in a health care environment of double-digit increases. However, workers' compensation premiums have increased over the past few years, resulting in an additional ongoing cost of \$200,000 for the General Fund.

General Government – The License Bureau added two DMV positions in 2020 in response to the Covid-19 emergency. A federal grant funded these positions in 2020 and 2021, but City funding is required in 2022. Consulting contracts were included in the Administration budget for wage studies and a Human Resources employee increased from part-time to full-time. The Elections budget increased to accommodate election judge pay increases and increased equipment maintenance costs.

Information Technology – The information technology budget increased to accommodate inflationary factors.

Public Safety – Inflationary increases affected the police and fire department budgets.

Community Development – Inflationary increases also affected the community development budget. In addition, a reduction in rental housing revenue had an impact on the levy.

Parks & Recreation – Inflationary increased affected the budget. Environmental activities transferred from Community Development to the newly created Parks and Natural Resources Department.

Public Works – Inflation had a slight impact on the budget. A long-term plan to remove and replace infected ash trees on City property, implemented in 2017, will continue for ten years. The City has allocated \$100,000 in the 2022 General Fund budget to continue the remediation program for the emerald ash borer.

Debt Service – The City's debt service levy increased \$102,041 in 2022 due to the construction of the new fire station in 2021 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 referred to as unassigned fund balance. Due to inflation, more reserves are needed each year to fund five months of expenditures. The City is projecting sufficient unassigned fund balance in the General Fund for 2022. Therefore, only \$40,000 additional fund balance is included in the budget.

Tax Impact - These factors resulted in a 5.0% increase in the City's property tax levy. General Fund expenditures increased 4.23%, mostly due to inflationary increases and reductions in revenue. The impact on property taxes of residents with a median value home is an increase of approximately \$76 per year with this budget. The prior year levy increase was 0%, with a small decrease in taxes for the median home. Property taxes increase or decrease by factors other than the levy, including an increase in fiscal disparities. The City Council strongly considered the impact on property taxes when making the budget decisions described herein.

Service Level Changes

What does the City's 2022 budget accomplish for the community? City residents will experience service level changes in the following areas:

Police – This City continues its commitment to public safety in the 2022 budget. An additional police officer joined the force in 2021 to assist with rental housing enforcement. This relieved pressure on the existing force and reduced overtime. The addition of this officer allowed the police department to expand the community oriented policing approach and respond more appropriately to increased crime rates. An officer hired in 2020 specifically targeted the growing number of auto theft crimes in Maplewood and continued through 2021 with funding from State grants. The City will provide funding for these positions in the future.

Housing Inspectors – The City added two rental housing inspectors to the existing inspection staff in mid-2020. This program is funded in the 2022 budget, as well. Fees offset the costs related to this program. However, this addition continues to provide much-needed quality control for rental housing in Maplewood. This was a high priority for the City Council.

Motor Vehicle Licensing – Staffing levels increased by two positions in 2020 to implement Covid-19 response, which continued in 2021. These positions are included in the General Fund budget in 2022 to continue to alleviate the long wait times that currently affect 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 control the spread of the infestation. This program began in 2017 and will continue for at least ten years.

Economic Development – The City plans to improve economic development opportunities through blight removal in specific neighborhoods. An EDA levy of \$100,000 continues in 2022 to allow for funding for property acquisition.

Parks & Recreation – The reinstatement of a capital levy to replace playgrounds will result in the improvement of one local park.

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. In 2021, the City constructed a fire station, which required \$10M in debt issuance. The North Fire Station will replace worn-out facilities and provide efficiencies through the elimination of one station. The City plans to utilize federal Covid-19 grants to purchase large capital items in the 2022-2026 CIP period, rather than issuing debt.

In addition to the new initiatives, the 2022 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 2022 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 36.5% since 2016, an average of 5.3% per year.

2016	2017	2018	2019	2020	2021	2022
35,038,551	37,221,915	39,497,224	42,052,651	44,235,214	47,124,474	47,827,781
0.61%	6.23%	6.11%	6.47%	5.19%	6.53%	1.49%

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 45.0% since 2016, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2022 increased by 2.59% over the prior year.

2016	2017	2018	2019	2020	2021	2022
2,439,009	2,872,903	3,052,429	3,045,730	3,193,463	3,447,368	3,536,772
-4.43%	17.79%	6.25%	-0.22%	4.85%	7.95%	2.59%

Property Tax Levy – The City's property tax levy will increase by 5.0% for taxes payable in 2022. Since 2016, with the adoption of the 2022 property tax levy, the City tax levy increased \$4.6M, or 23.4%, with the average annual city tax levy increase over this period being 3.0%.

2016	2017	2018	2019	2020	2021	2022
19,751,270	20,738,833	21,465,600	22,109,600	23,217,300	22,217,300	24,369,853
4.0%	5.0%	3.5%	3.0%	5.0%	0.0%	5.0%

Tax Capacity Rate - With the adoption of the proposed 2022 tax levy, the City's tax rate will be 10.2% lower than it was in 2016. The average decrease over the 6-year period is 1.73%, inclusive of the increase in 2022.

2016	2017	2018	2019	2020	2021	2022
48.507%	47.248%	45.911%	44.693%	44.646%	41.953%	43.559
4.65%	-2.60%	-2.83%	-2.65%	-0.11%	-6.03%	3.83%

Local Government Aid - Included in the 2022 Budget is \$1,298,933 in Local Government Aid (LGA). This is an increase of \$56,333 from the prior year. The LGA funds support expenditures in the Street Reconstruction Fund. The City is not dependent on the State for funding of its operations, due to uncertainty of the funding.

Changes in Priorities – The City Council established priorities for budget year 2022. Many priorities were changed from the previous budget year.

Priorities for prior budget year **2021** included:

- 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.

The City Council considered many options when establishing priorities for the 2022 budget. Priorities for the City's current **2022** budget include:

- Debt reduction,
- Maintain basic services,
- Maintain a competitive employment environment with a 3.0% general wage adjustment,
- Improve public safety outcomes by maintaining 56 sworn police officers,
- Improve customer service by maintaining two full-time license clerks, who were originally hired through grant funding,
- Preserve the City's natural resources by combatting the emerald ash borer infestation,
- Improve financial sustainability by improving reserve funding,
- Maintain road conditions in the City at established policy levels,
- Maintain the City's parks and playgrounds by taking care of what we have.

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.

I wish to commend the City Council and staff for their cooperative effort in the review and adoption of the 2022 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 2022 budget process to help build a balanced service-oriented financial plan for the City of Maplewood.

Sincerely,



Melinda Coleman
City Manager

OFFICE OF THE CITY MANAGER 651-249-2051

CITY OF MAPLEWOOD

• 1830 COUNTY ROAD B EAST •

MAPLEWOOD, MN 55109



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Maplewood
Minnesota**

For the Fiscal Year Beginning

January 01, 2021

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Maplewood, Minnesota, for its Annual Budget for the fiscal year beginning January 01, 2021. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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BUDGET OVERVIEW

Major Initiatives in the 2022 Budget

The 2022 City Budget was prepared with the strategic plan and long-range goals established by the City Council as a foundation. The Council identified and prioritized challenges and opportunities, 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 by retaining the grant-funded position for 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, by retaining existing staff and appointment processes;
- 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;
- Increase the tax levy by 5%, followed by a 0% increase to the tax levy in the previous year. This is necessary to provide 3% wage increases and restore playground funding and some recreation services;
- Provide increased funding to cover the rising costs of capital equipment;
- Provide for increases in workers' compensation and health insurance rates;
- Provide for increased annual debt service in the amount of \$102,041;
- Improve economic development outcomes through continued funding of the 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 up 7.53%

The 2022 budgeted revenues of \$65,026,896 reflect an increase of \$4,551,906, due to a 5%, or \$1,152,553, increase in the property tax levy, the second \$2,163,160 installment of the ARPA grant, and an \$851,100 increase in sewer charges. Internal service fund revenues are up \$861,100 due to increases in fleet rental charges and employee benefits.

Fund	2021 Original Budget	2022 Budget	\$ Change	% Change
General	\$ 21,483,770	\$ 22,317,280	\$ 833,510	3.88%
Special Revenue	797,000	3,000,160	2,203,160	276.43%
Debt Service	7,390,110	7,145,581	(244,529)	-3.31%
Capital Projects	7,898,458	8,565,650	667,192	8.45%
Enterprise	13,939,525	14,685,625	746,100	5.35%
Internal Service	8,966,127	9,312,600	346,473	3.86%
TOTAL	\$ 60,474,990	\$ 65,026,896	\$ 4,551,906	7.53%

Total Expenditures for all Funds up 2.22%

Total expenditures in the 2022 budget are \$72,887,294, an increase of \$1,581,858 (2.22%), due primarily to the planned spenddown of the 2022 ARPA grant.

Fund	2021 Original Budget	2022 Budget	\$ Change	% Change
General	\$ 22,673,770	\$ 23,632,280	\$ 958,510	4.23%
Special Revenue	866,940	2,985,720	2,118,780	244.40%
Debt Service	8,430,651	8,158,614	(272,037)	-3.23%
Capital Projects	18,886,160	16,157,440	(2,728,720)	-14.45%
Enterprise	11,512,448	12,684,290	1,171,842	10.18%
Internal Service	8,935,467	9,268,950	333,483	3.73%
TOTAL	\$ 71,305,436	\$ 72,887,294	\$ 1,581,858	2.22%

Total Other Financing Sources (Uses) down 39.68%

Other financing sources (uses) include capital contributions, transfers between funds and bond proceeds. Other sources decreased by \$4,746,664, primarily due to debt proceeds relating to the North Fire Station in the prior year.

Fund	2021 Original Budget	2022 Budget	\$ Change	% Change
General	\$ 1,290,000	\$ 1,355,000	\$ 65,000	5.04%
Special Revenue	(36,000)	(36,000)	-	0.00%
Debt Service	979,869	958,509	(21,360)	-2.18%
Capital Projects	10,853,960	6,057,056	(4,796,904)	-44.19%
Enterprise	(1,149,429)	(1,153,829)	(4,400)	0.38%
Internal Service	25,000	36,000	11,000	N/A
TOTAL	\$ 11,963,400	\$ 7,216,736	\$ (4,746,664)	-39.68%

Net Change in Fund Balance/Net Position

The 2022 budget total net change to Fund Balance/Net Position will decrease \$1,776,616. This is mainly due to a spenddown of capital project funding for park projects. Total fund balance increased \$1,132,954 in the prior year and will decrease \$643,662 in 2022.

Fund	2021 Original Budget	2022 Budget	\$ Change	% Change
General	\$ 100,000	\$ 40,000	\$ (60,000)	-60.00%
Special Revenue	(105,940)	(21,560)	84,380	-79.65%
Debt Service	(60,672)	(54,524)	6,148	-10.13%
Capital Projects	(133,742)	(1,534,734)	(1,400,992)	1047.53%
Enterprise	1,277,648	847,506	(430,142)	-33.67%
Internal Service	55,660	79,650	23,990	43.10%
TOTAL	\$ 1,132,954	\$ (643,662)	\$ (1,776,616)	-156.81%

Tax Levy for 2022 Increases by 5.0%

The City property tax levy for 2022 is \$24,369,853, an increase of 5% from 2020. For 2022 property taxes, the median value home is \$268,300, an increase of 2.9%. Estimated City property tax for the median value home is \$1,112, as compared to \$1,036 in 2021, an increase of \$76 (\$6.33 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 2021	Value of Home Pay 2022	2021 Actual	2022 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$ 260,700	\$ 268,300	\$ 1,036	\$ 1,112	\$ 76	7.3%
97,200	100,000	288	314	26	9.0%
145,800	150,000	511	553	42	8.2%
243,000	250,000	955	1,029	74	7.8%
388,700	400,000	1,621	1,745	124	7.6%

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.



Full-time employees up three

The number of full-time employees included in the 2022 Budget is 170, or 3 more than the prior year, due to part-time positions increasing to full-time in HR, DMV, and Fire.

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	2021 Budget	2022 Budget	\$ Change	% Change
General Government	\$ 4,073,390	\$ 4,565,230	\$ 491,840	12.07%
Community Development	4,635,000	4,610,200	(24,800)	-0.54%
Parks & Recreation	1,888,080	3,226,310	1,338,230	70.88%
Public Safety	27,504,198	19,422,280	(8,081,918)	-29.38%
Public Works	14,447,650	22,215,110	7,767,460	53.76%
Internal Services	8,935,467	9,268,950	333,483	3.73%
Debt Service	9,821,651	9,579,214	(242,437)	-2.47%
Total Expenditures	71,305,436	72,887,294	1,581,858	2.22%
Less Internal Charges	8,935,467	9,268,950	333,483	3.73%
Net Expenditures	\$ 62,369,969	\$ 63,618,344	\$ 1,248,375	2.00%

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 reflected in the valuation of non-residential building permits. Growth factors for the past nine years are shown below:

MAPLEWOOD GROWTH FACTORS				
Year	Residential			Non-Residential
	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
2020	13	42,088	3.38%	\$ 161,834,183

Source: Population data from Metropolitan Council.

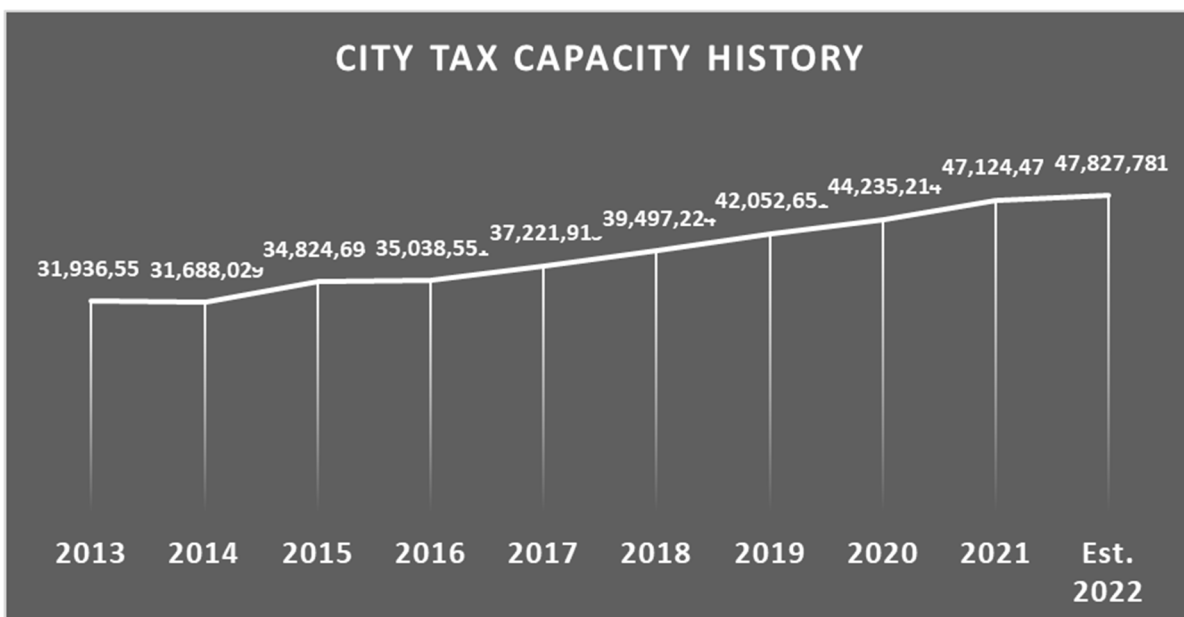
Economic Trends in the Community

The City Council decides the amount of the city property tax levy each year. However, economic factors, such as changes in the tax base and fiscal disparities pool, also impact property taxes. These factors affect the tax capacity rate

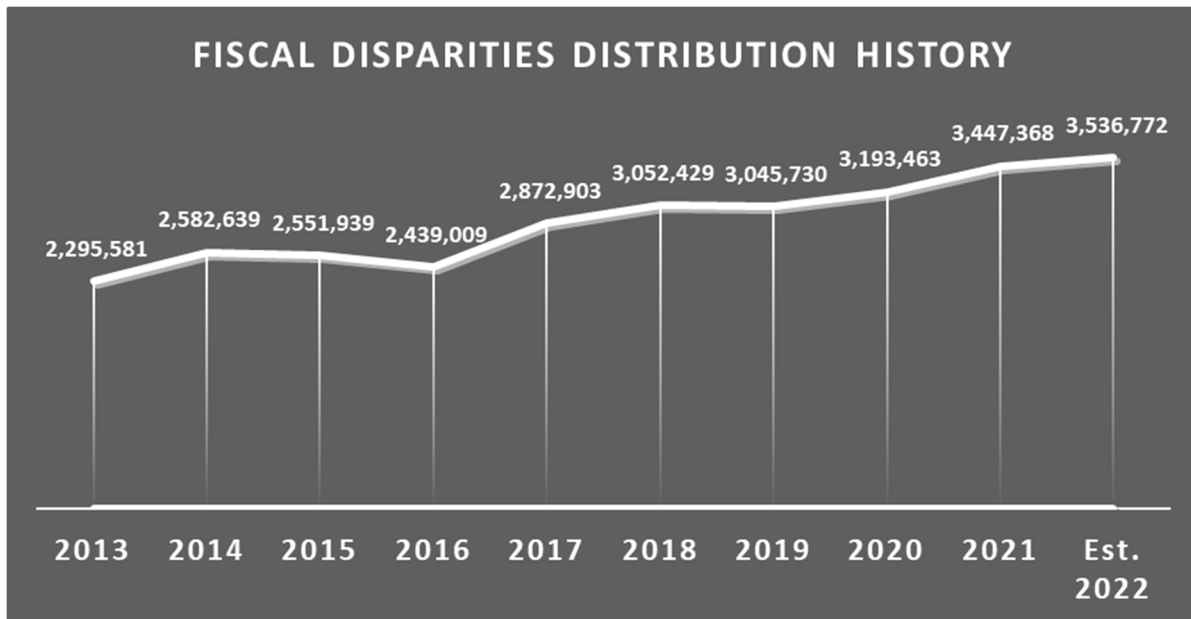
City Property Tax Levy – The City property tax levy has increased, on average, 3.0% per year in the last ten years. A ten-year history of the tax levy is shown below:



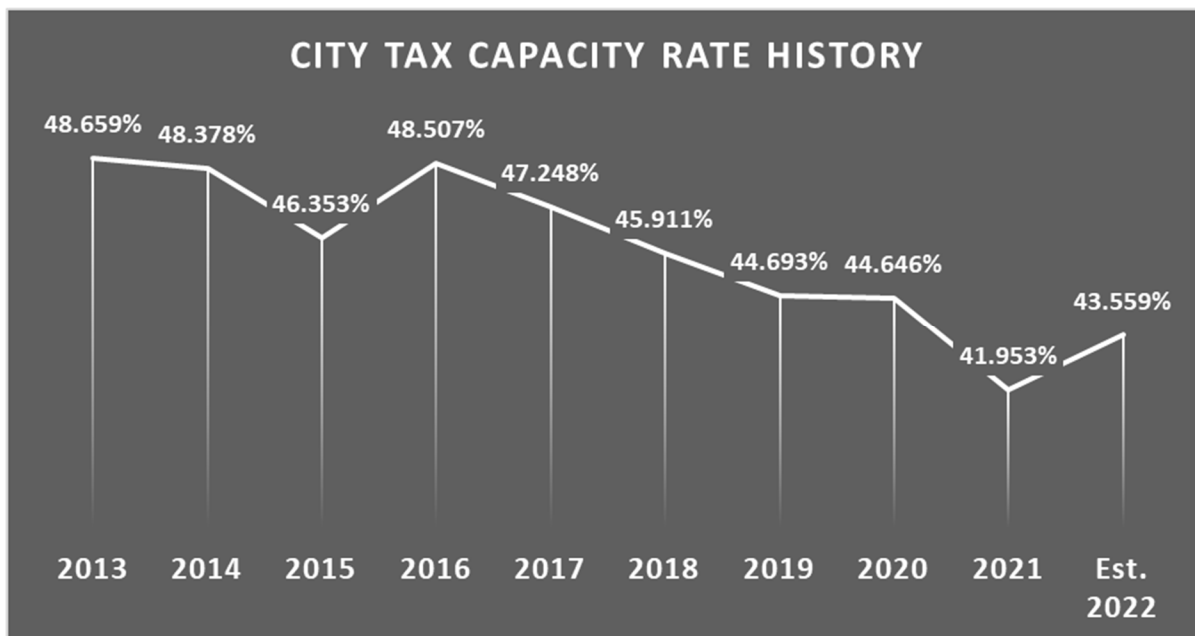
City Net Tax Capacity – The City's tax base shows steady growth, increasing 3.5% per year on average over the last ten years. Below is a ten-year history of City tax capacity:



Fiscal Disparities Distribution – Changes in the metropolitan fiscal disparities pool affect City property taxes. 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 5.5% per year on average over the last ten 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 2022 tax capacity rate is 3.8% higher than 2021, which was the lowest point since before 2012. Despite the increase, the 2022 rate is still 10.5% lower than it was in 2013. A ten-year history of the tax capacity rate is shown below:

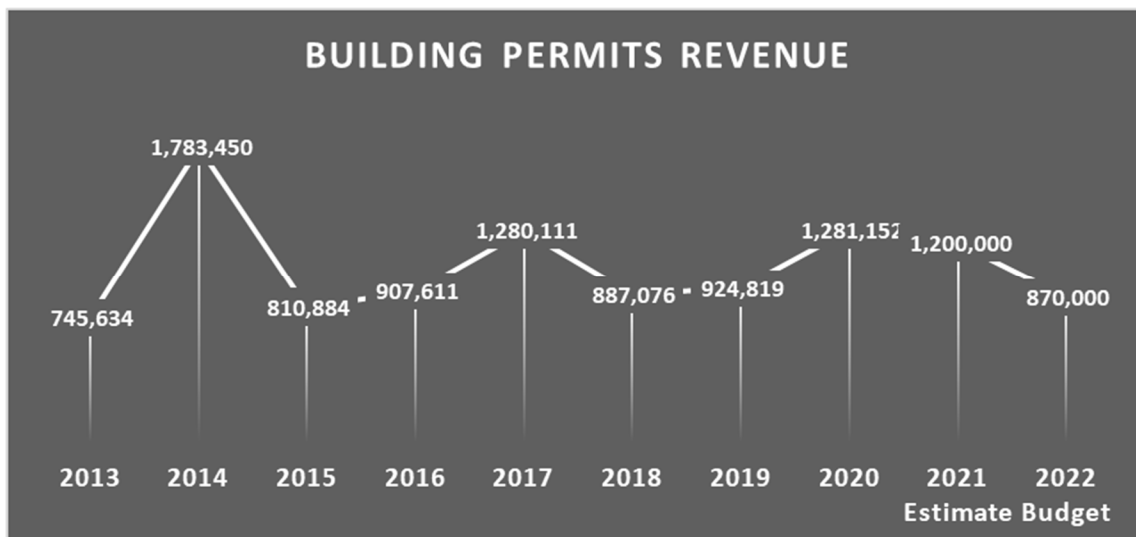


Budget Trends and Forecasting Methodology

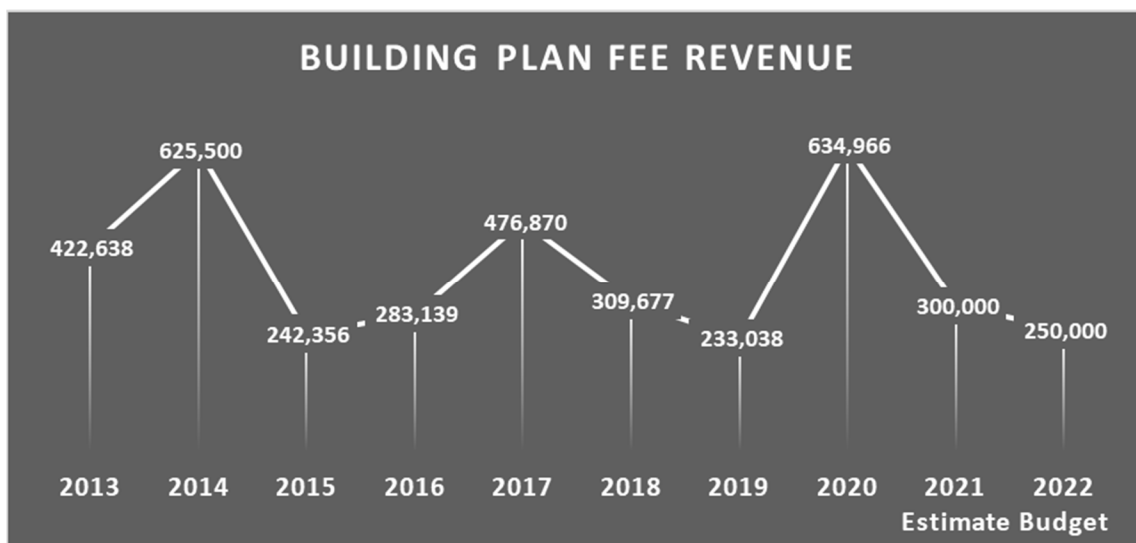
The City evaluates at least five years of trend information when establishing the budget for the budget year. Trends for major revenues and expenditures are discussed below.

Revenue Trends:

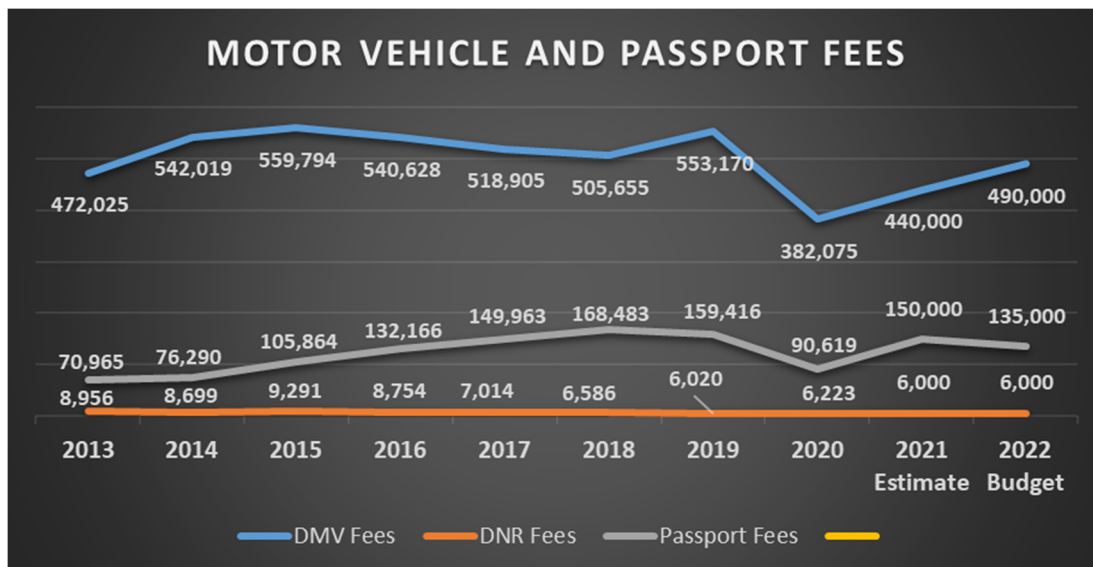
Building Permits - Building permit revenues are 4.0% of total General Fund revenues. Because permit revenues vary significantly each year, a conservative approach is utilized when budgeting, basing the budget on estimates for projects in the planning department. Ten years of building permit revenues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



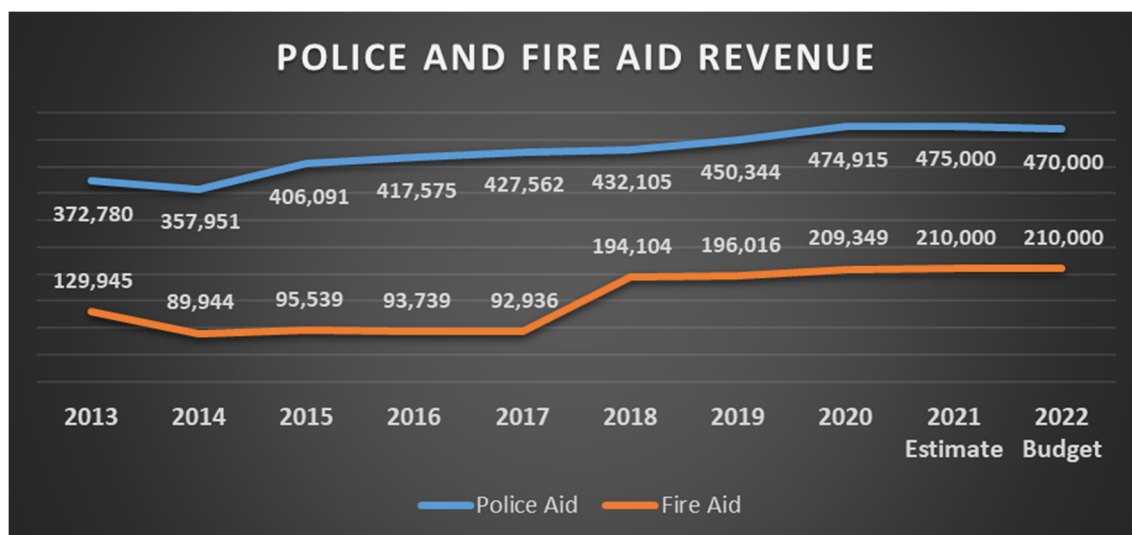
Building Plan Fees - Building plan fee revenues are 1.1% of total General Fund revenues. These revenues trend similarly to building permit fee revenue and are also based on estimates from the planning department. Ten years of plan fee revenues are illustrated below:



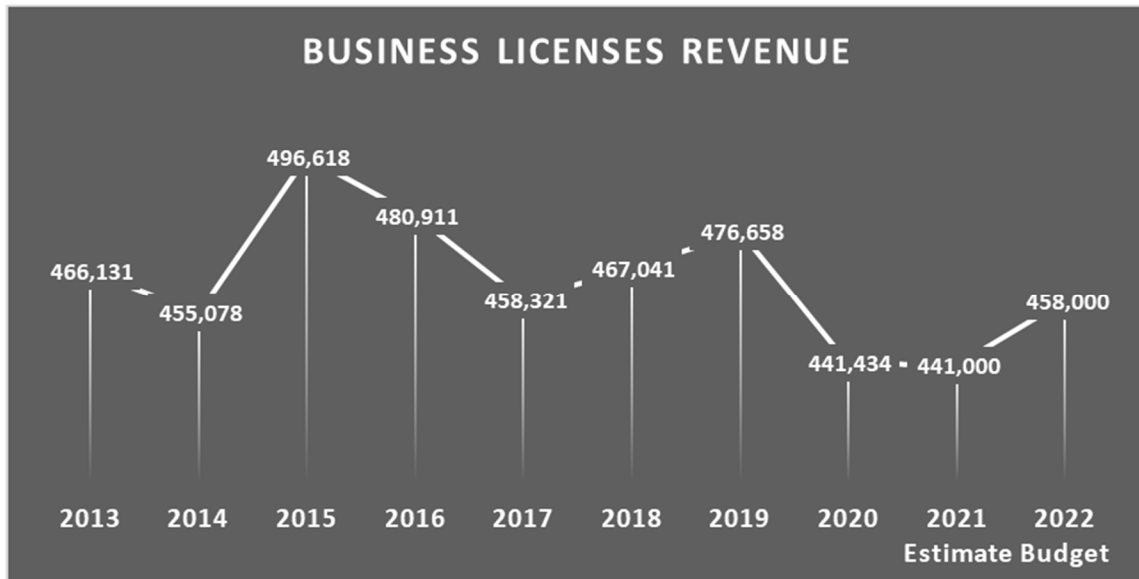
Motor Vehicle Licenses - Fees from the Motor Vehicle Department are 2.9% of total revenues in the General Fund and are budgeted at \$631,000 for 2022. Typically, the budget is based on the average of the last three years revenue; however, motor vehicle license fees were increased by \$1.00 per transaction beginning in late 2019. In addition, the pandemic has had a negative impact on revenues. These revenues include motor vehicle fees, driver's license fees, natural resources licensing fees, and passport fees. Ten years of fee information is shown below:



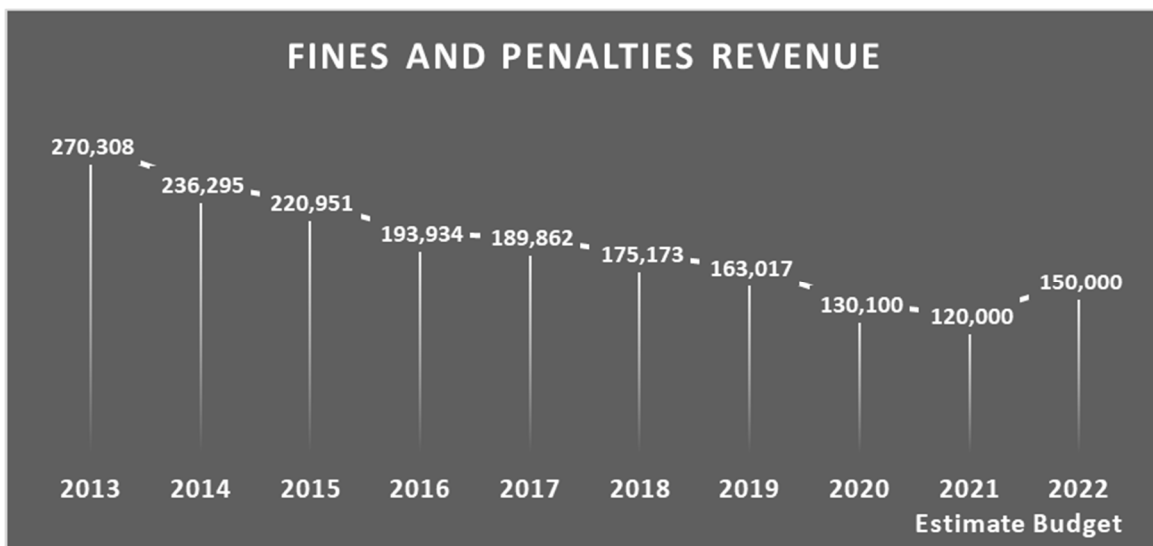
Public Safety Aid - Police and fire State aid represents 2.9% of total General Fund revenues. The budget is established using calculations from the Minnesota Department of Revenue. Some of these revenues are derived from insurance surcharges and can vary with the economy. The increase in 2018 is due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

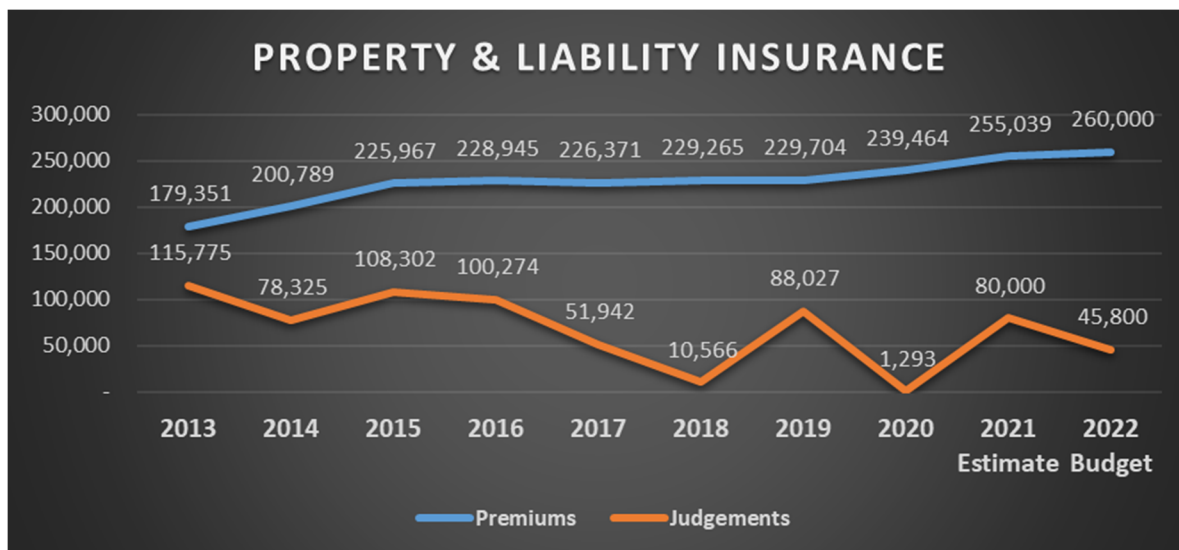


Fines and Penalties - Revenue from fines and penalties also varies considerably from year to year. Fines have been trending down over the years. The budget is based on the trend from the previous two years. Ten years of fine activity is shown below:

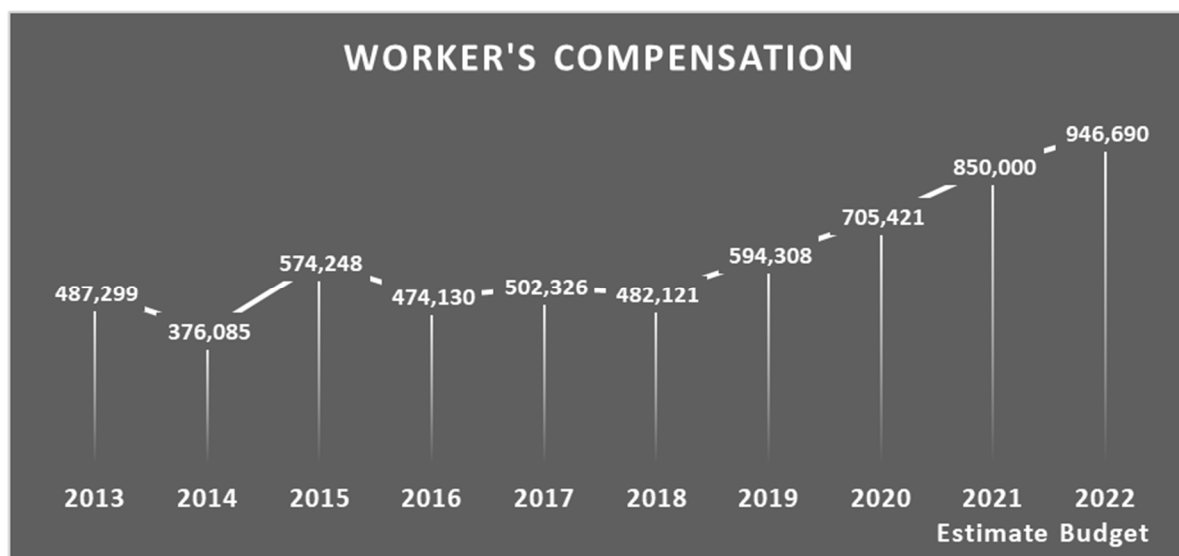


Expenditure Trends:

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 \$260,000 for 2022. Insurance costs are budgeted using estimates from the City's insurance pool and are accounted for through an internal service fund. Ten years of premium and loss activity is shown below.



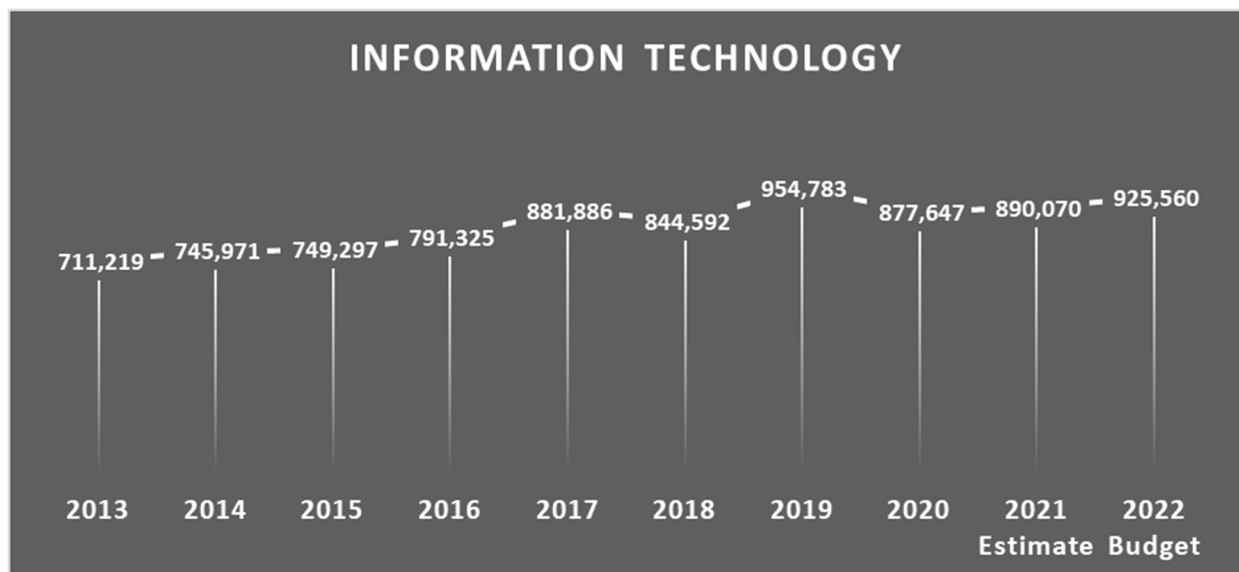
Workers' Compensation – Workers' compensation insurance is also managed through an internal service fund. The City has a robust safety program, resulting in stable premiums; however recent experience has resulted in a rising trend for premiums. The budget is established using estimates from the City's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

	2021 BUDGET	2022 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	17,324,330	18,185,680	861,350	5.0%
Other Revenues	4,159,440	4,131,600	(27,840)	-0.7%
Transfers In & Other Sources	1,290,000	1,355,000	65,000	5.0%
Total Revenues	22,773,770	23,672,280	898,510	3.9%
Expenditures:				
Expenditures	22,673,770	23,632,280	958,510	4.2%
Transfers Out & Other Uses	-	-	-	0.0%
Total Expenditures	22,673,770	23,632,280	958,510	4.2%
Reserves	100,000	40,000	(60,000)	

Revenues – Property tax revenue is increasing because of a 5% levy increase, which will allow the City to meet contractual obligations with labor groups. The change in Other Revenues primarily reflects reduced revenue projections, due to the potential for a continued pandemic economy. Transfers in and Other Sources of Revenue are increasing 5% due to an increase in charges to Enterprise Funds.

Expenditures – An increase of 4.2% in expenditures is largely the result of inflationary increases in labor costs and the restoration of some park activities.

Reserves - The City budgeted for a \$100,000 increase in reserves in 2021 and a \$40,000 increase in reserves in fiscal year 2022. 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:

The General Fund budget includes total revenues of \$898,510, or 3.9%, more than the prior year, including a planned increase in fund balance of \$40,000.

General Fund Revenues	2021	2022	\$ Change	% Change
Property Taxes	\$ 17,324,330	\$ 18,185,680	\$ 861,350	4.97%
Licenses and Permits	1,316,000	1,357,000	41,000	3.12%
Intergovernmental	1,243,100	1,288,300	45,200	3.64%
Charges for Services	1,337,500	1,174,800	(162,700)	-12.16%
Fines and Forfeits	160,000	150,000	(10,000)	-6.25%
Interest Earnings	50,000	60,000	10,000	20.00%
Miscellaneous	52,840	101,500	48,660	92.09%
Transfers In & Other Sources	1,290,000	1,355,000	65,000	5.04%
TOTAL	\$ 22,773,770	\$ 23,672,280	\$ 898,510	3.9%

Property Taxes - Property tax revenue represents 76.8% of total revenues. Property taxes will increase \$861,350, due to a 5% total levy increase.

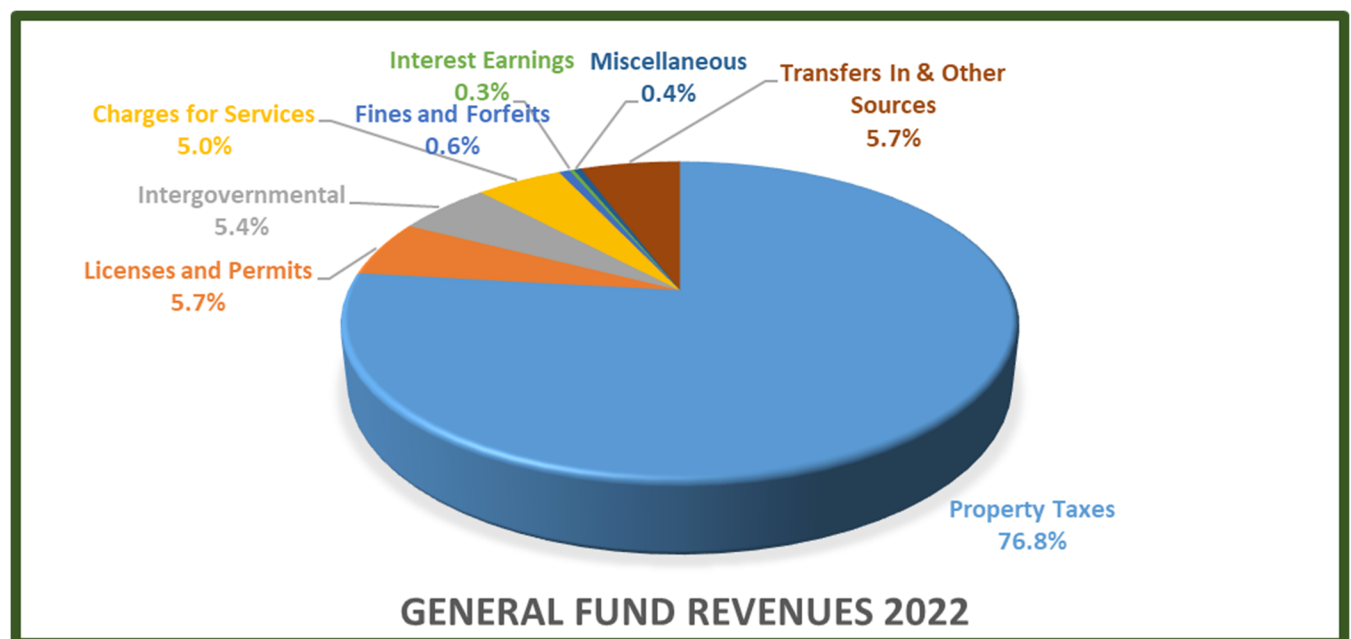
Licenses and Permits – Permit revenue will increase \$41,000 due to an upward trend.

Intergovernmental Revenue – An increase of \$45,200 in this category is the result of increased State police and fire aids.

Charges for Services – Fees for services will decrease by \$162,000. This is primarily due to conservative budgeting because of the strained pandemic economy.

Interest Earnings – The budget for interest earnings is increasing slightly in 2022.

Other Financing Sources – Transfers in from other funds increased \$65,000, due to increased charges to Enterprise Funds.



General Fund Expenditures:

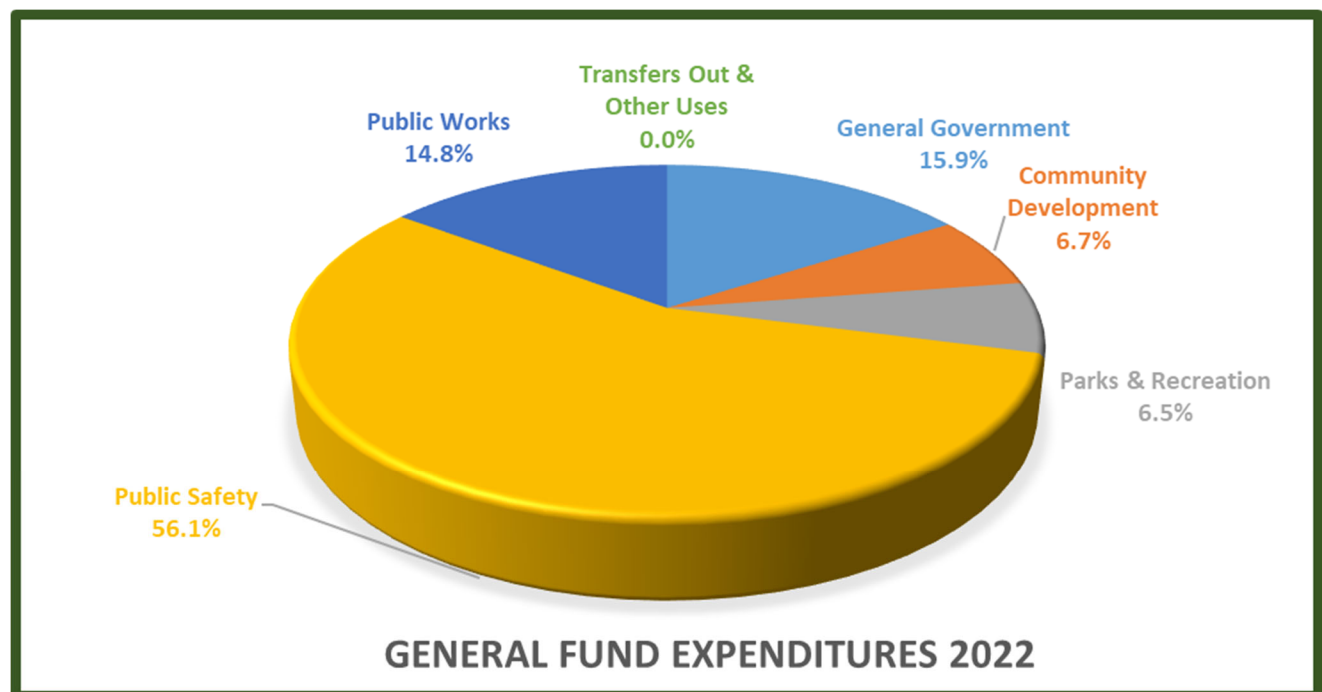
The 2022 Budget includes an increase in expenditures of \$958,510, or 4.2%, more than the prior year. The increase is primarily due to labor contracts.

General Fund Expenditures	2021	2022	\$ Change	% Change
General Government	\$ 3,454,350	\$ 3,754,870	\$ 300,520	8.70%
Community Development	1,550,630	1,579,250	28,620	1.85%
Parks & Recreation	1,458,000	1,544,270	86,270	5.92%
Public Safety	12,836,600	13,253,720	417,120	3.25%
Public Works	3,374,190	3,500,170	125,980	3.73%
Transfers Out & Other Uses	-	-	-	0.00%
TOTAL	\$ 22,673,770	\$ 23,632,280	\$ 958,510	4.2%

Wages and Benefits – There is an increase of 2.4 FTE's for 2022, compared to the prior year. This includes a 0.20 increase in Human Resources, a 1.8 FTE increase in the DMV, and a 0.40 FTE increase in the Fire Department. All employees will receive a 3% inflationary increase in 2022. In addition, insurance costs have risen, resulting in a total increase of \$773,610 in payroll costs for 2022.

Contracted Services – Overall, contracts are \$190,490 more in 2022 as compared to 2021. This is due to an increase in liability insurance of \$50,000, an increase in Fleet Fund charges for capital needs of \$62,000, an increase in IT Fund interdepartmental charges of \$23,000, and other consulting increases totaling \$55,490.

Supplies – The budget for equipment and supplies is down \$5,590 from the prior year.

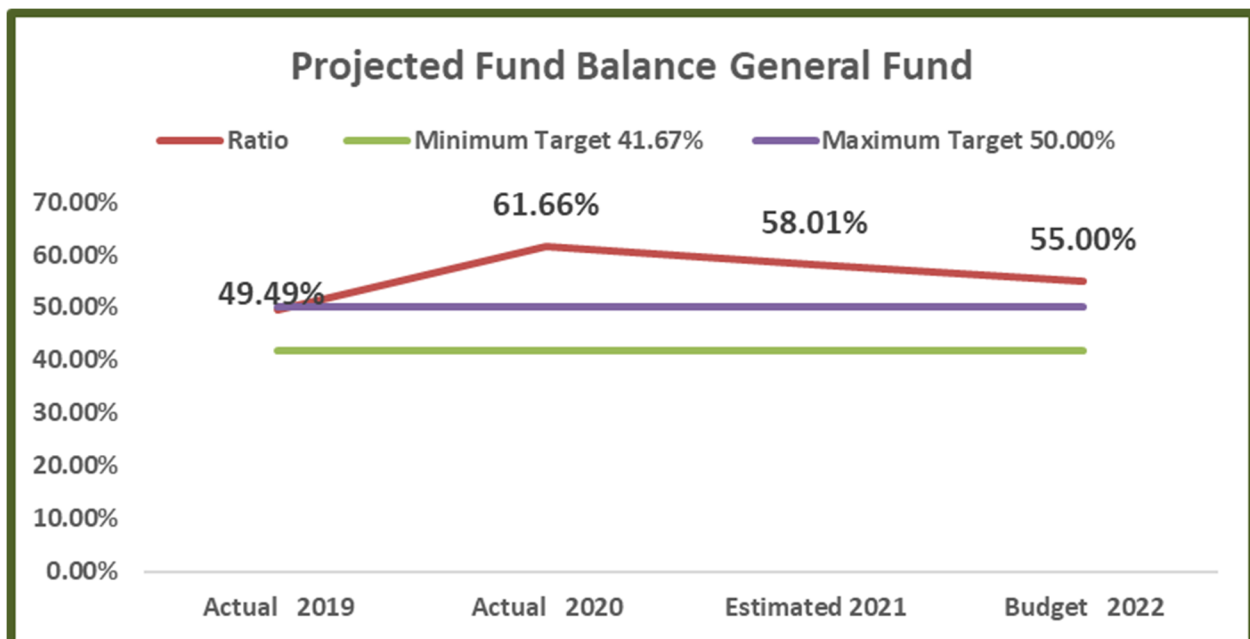


Fund Balance in the General Fund:

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 fund balance for 2022 will be equal or greater than 41.67%, or five months, of the 2022 budgeted operating expenditures.

Fund Balance	Actual 2019	Actual 2020	Estimated 2021	Budget 2022
Ratio	49.49%	61.66%	58.01%	55.00%
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 will end budget year 2022 with an estimated \$12,996,997 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. The projected fund balance is 58.24% of total budgeted General Fund operating expenditures of \$23,632,280, which is above the minimum target of 41.67%, as shown below:



Special Revenue Funds Budget Overview

The budget for the Special Revenue Funds will not change significantly in 2022, with the exception of the inclusion of a \$2.2M ARPA grant in the Federal Grants Fund. This is the second half of the grant, but the first half was not included in the prior year budget. Special revenue funds include Charitable Gambling, Police Services, Fire Training Operations, Tree Restoration, Maplewood EDA, Federal Grants, and the Communications Fund.

Special Revenue Fund Revenues:

Property tax revenues for 2022 remain at the same level as the prior year. The increase in intergovernmental revenues is primarily the result of budgeting for the second installment of the ARPA federal grant funding. The reduction in miscellaneous revenue of \$55,500 is not actually a reduction, but a reclassification of revenues from the Fire Training Operations Fund as intergovernmental rather than miscellaneous.

Special Revenue Fund Revenues	2021	2022	\$ Change	% Change
Property Taxes	\$ 100,000	\$ 100,000	\$ -	0.00%
Assessments/Other Taxes	587,000	602,000	15,000	2.56%
Licenses and Permits	-	-	-	0.00%
Intergovernmental	-	2,238,160	2,238,160	0.00%
Charges for Services	10,000	10,000	-	0.00%
Fines and Forfeits	8,000	8,000	-	0.00%
Interest Earnings	7,000	12,500	5,500	78.57%
Miscellaneous	85,000	29,500	(55,500)	-65.29%
Transfers In & Other Sources	-	-	-	0.00%
TOTAL	\$ 797,000	\$3,000,160	\$ 2,203,160	276.4%

Special Revenue Fund Expenditures:

Budgeted Expenditures increased overall by \$2,118,780, primarily to reflect projected expenditures from the ARPA grant. The expenditure of ARPA funds from the Federal Grants Fund is in the Public Safety category below. Expenditures in the EDA Fund, reflected in Community Development below, were reduced \$50,000 because of a planned expenditure of that amount of fund balance in the previous year.

Special Revenue Fund Expenditures	2021	2022	\$ Change	% Change
General Government	\$ 619,040	\$ 617,860	\$ (1,180)	-0.19%
Community Development	150,000	100,000	(50,000)	-33.33%
Parks & Recreation	15,000	15,000	-	0.00%
Public Safety	82,900	2,252,860	2,169,960	2617.56%
Public Works	-	-	-	0.00%
Capital Outlay	-	-	-	0.00%
Transfers Out & Other Uses	36,000	36,000	-	0.00%
TOTAL	\$ 902,940	\$3,021,720	\$ 2,118,780	234.7%

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:

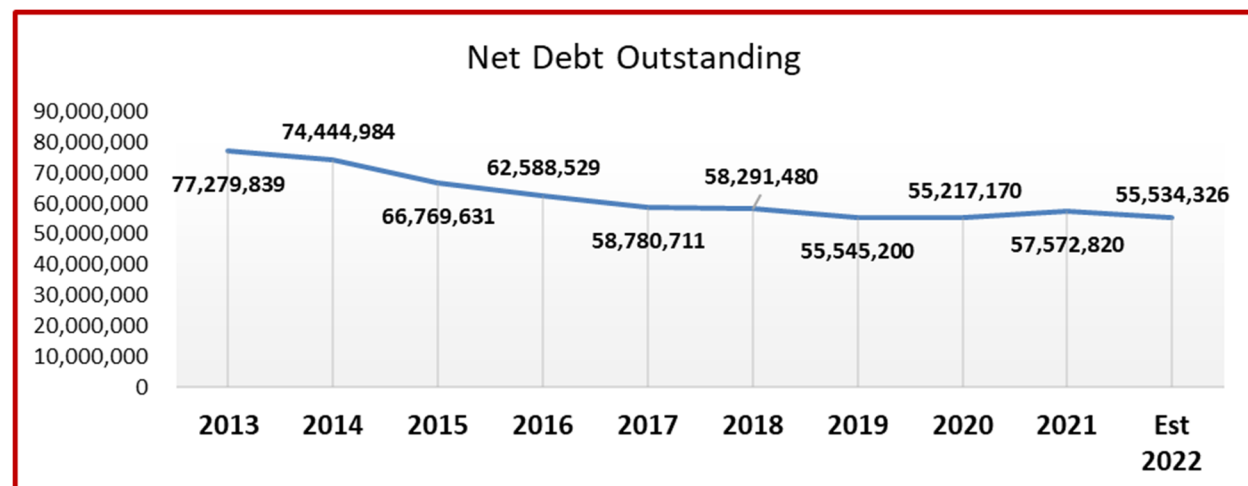
Debt service revenues will decrease 33.05%, primarily because of the amount of debt issued for the fire station in the previous year. The property tax levy for the debt service funds increases 2.08%, or \$102,041, more than the prior year due to the additional debt service related to the fire station.

Debt Service Fund Revenues	2021	2022	\$ Change	% Change
Property Taxes	\$ 4,909,890	\$ 5,011,931	\$ 102,041	2.08%
Special Assessments	1,510,400	1,183,590	(326,810)	-21.64%
Intergovernmental	914,590	878,460	(36,130)	-3.95%
Interest	55,230	71,600	16,370	29.64%
Transfers In	1,095,681	958,509	(137,172)	-12.52%
Issuance of Debt	10,000,000	4,271,236	(5,728,764)	-57.29%
TOTAL	\$ 18,485,791	\$ 12,375,326	\$ (6,110,465)	-33.05%

Debt Service Fund Expenditures:

Debt service expenditures for 2022 are 32.98% less than the prior year, due to debt service transferred out to the North Fire Station Project Fund last year.

Debt Service Fund Expenditures	2021	2022	\$ Change	% Change
Principal Retirement	\$ 6,761,219	\$ 6,499,954	\$ (261,265)	-3.86%
Interest	1,660,482	1,636,110	(24,372)	-1.47%
Paying Agent Fees	8,950	22,550	13,600	151.96%
Transfers Out	10,115,812	4,271,236	(5,844,576)	-57.78%
TOTAL	\$ 18,546,463	\$ 12,429,850	\$ (6,116,613)	-32.98%



Capital Project Funds Budget Overview

The capital project 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 2022 budget document includes the 2022-2026 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 decrease in transfers in is due to the transfer of debt proceeds to the North Fire Station Fire Project Fund in the prior year. The decrease in Miscellaneous Revenue is due to the budgeted sale of surplus fire station property in the prior year.

Capital Project Fund Revenues	2021	2022	\$ Change	% Change
Property Taxes	\$ 883,080	\$ 1,072,240	\$ 189,160	21.42%
Tax Increments	1,917,000	1,936,000	19,000	0.99%
Other Taxes	1,200,000	1,231,000	31,000	2.58%
Special Assessments	82,000	207,000	125,000	0.00%
Licenses and Permits	12,000	12,000	-	0.00%
Intergovernmental	3,167,278	3,509,810	342,532	10.81%
Charges for Service	506,800	486,800	(20,000)	-3.95%
Interest	127,800	100,800	(27,000)	-21.13%
Miscellaneous Revenue	1,602,500	30,000	(1,572,500)	-98.13%
Transfers In	14,206,000	10,976,400	(3,229,600)	-22.73%
TOTAL	\$ 23,704,458	\$ 19,562,050	\$ (4,142,408)	-17.48%

Capital Project Fund Expenditures:

The Capital Project Fund budget includes \$21,096,784 in capital outlay spending, a decrease of 11.50%, or \$2,741,416 less than the prior year. This is due to the prior-year construction of the North Fire Station.

Capital Project Fund Expenditures	2021	2022	\$ Change	% Change
Current Expenditures	\$ 558,160	\$ 634,340	\$ 76,180	13.65%
Debt Service Expenditures	1,391,000	1,420,600	29,600	2.13%
Capital Expenditures	16,937,000	14,102,500	(2,834,500)	-16.74%
Transfers Out	4,952,040	4,939,344	(12,696)	-0.26%
TOTAL	\$ 23,838,200	\$ 21,096,784	\$ (2,741,416)	-11.50%

Enterprise Funds Budget Overview

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

Enterprise Fund Revenues:

Total budgeted revenues for 2022 are up \$3,297,200 from the prior year, primarily due to an increase in capital contributions from Capital Project Funds for the utility component of street projects.

Enterprise Fund Revenues	2021	2022	\$ Change	% Change
Operating Revenues:				
User Charges	\$ 12,900,525	\$ 13,761,625	\$ 861,100	6.67%
Franchise Taxes	450,000	450,000	-	0.00%
Miscellaneous Revenue	15,500	25,500	10,000	64.52%
Total Operating Revenues	13,366,025	14,237,125	871,100	6.52%
Nonoperating Revenues:				
Intergovernmental Grants	438,500	348,500	(90,000)	-20.52%
Interest	135,000	100,000	(35,000)	-25.93%
Capital Contributions	338,400	2,889,500	2,551,100	753.87%
Total Nonoperating Revenues	911,900	3,338,000	2,426,100	266.05%
TOTAL	\$ 14,277,925	\$ 17,575,125	\$ 3,297,200	23.09%

Enterprise Fund Expenses:

Total budgeted expenses are \$3,727,342 more than the prior year, primarily due to an increase in transfers to the Capital Projects Funds for street improvements. The City did not do any full reconstruction projects, involving utility components, in 2021. In addition, an increase in the Metropolitan Council waste processing charges is driving the increase in sewer operating expenses.

Enterprise Fund Expenses	2021	2022	\$ Change	% Change
Operating Expenses:				
Ambulance	\$ 3,278,198	\$ 3,520,700	\$ 242,502	7.40%
Environmental Utility	1,780,180	1,824,000	43,820	2.46%
Recycling	1,126,190	1,086,950	(39,240)	-3.48%
Sewer	5,093,080	5,696,290	603,210	11.84%
Street Lights	234,800	556,350	321,550	136.95%
Total Operating Expenses	11,512,448	12,684,290	1,171,842	10.18%
Nonoperating Expenses:				
Transfers Out	1,487,829	4,043,329	2,555,500	171.76%
Total Nonoperating Expenses	1,487,829	4,043,329	2,555,500	171.76%
TOTAL	\$ 13,000,277	\$ 16,727,619	\$ 3,727,342	28.67%

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 15.7% - 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 15.2% in 2022. Sewage treatment charges will be approximately \$4,194,595, which is nearly 74% 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 \$3.4M in capital improvements to the sewer system over the next five years.

Environmental Utility Rates to Increase 0.0% - The environmental utility rate will remain unchanged for 2022. 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 \$9.0M in improvements are planned for the next five years.

Recycling Fees to Increase 0.0% - The budget includes a 0.0% increase in the recycling charge for 2022. The recycling charge increased in 2018 for the first time in many years and will increase again in 2023 to 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 2022 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:

UTILITY RATES IMPACT ON AVERAGE HOME				
	Quarterly Charge		Increase (Decrease)	
	2021	2022	Amount	Percent
Sanitary Sewer*	\$ 73.04	\$ 84.48	\$ 11.44	15.7%
Environmental Charge	27.25	27.25	-	0.0%
Recycling Charge	16.56	16.56	-	0.0%
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	\$ 120.35	\$ 131.79	\$ 11.44	9.5%
TOTAL - North St. Paul	\$ 120.45	\$ 131.89	\$ 11.44	9.5%
*Rate per 1,000 gals	\$ 3.32	\$ 3.84	\$ 0.52	15.7%

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SECTION II

FINANCIAL STRUCTURE, POLICIES & PROCESSES



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CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 31, 2021

CITY COUNCIL

MARYLEE ABRAMS, MAYOR
Term Expires 1-01-2025

KATHLEEN JUENEMANN, COUNCILMEMBER
Term Expires 1-01-2023

REBECCA CAVE, COUNCILMEMBER
Term Expires 1-01-2025

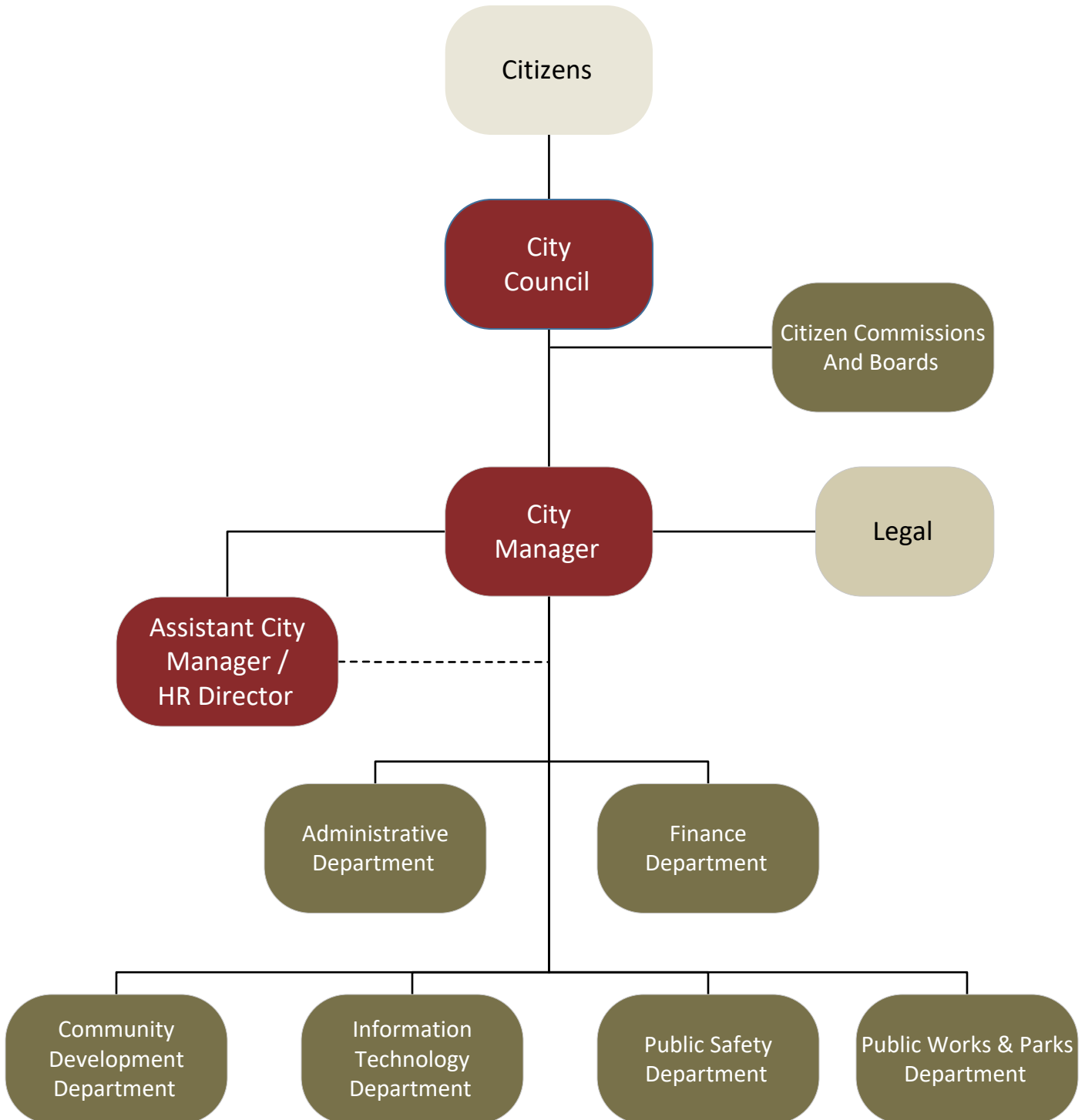
NIKKI VILLAVICENCIO, COUNCILMEMBER
Term Expires 1-01-2025

BILL KNUTSON, COUNCILMEMBER
Term Expires 1-01-2023

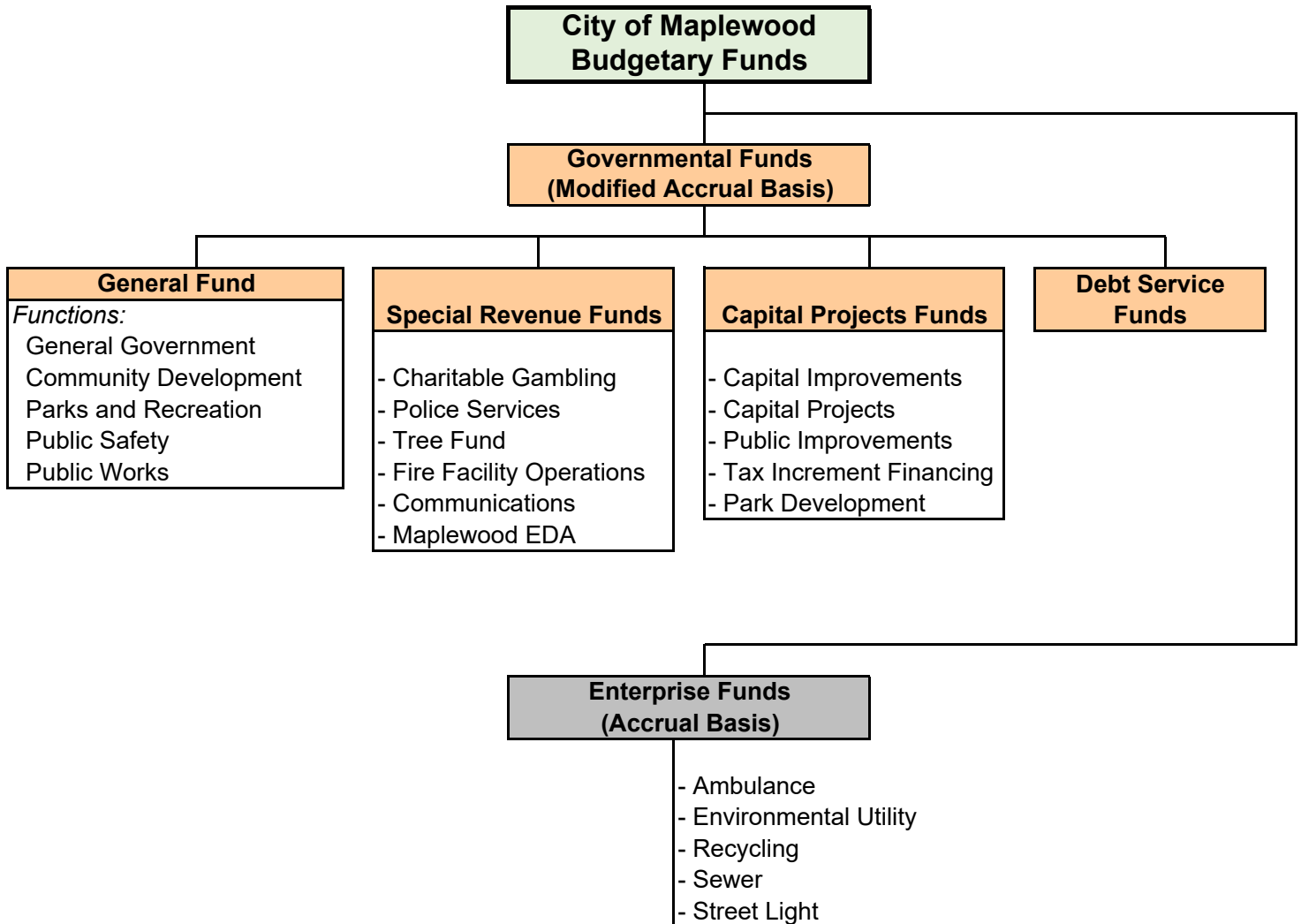
CITY MANAGERIAL STAFF

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Melinda Coleman	City Manager	February 6, 2015
Ron Batty	City Attorney	August 1, 2016
Mike 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 Love	Director of Public Works	August 28, 2017
Michael Mondor	Fire & Emergency Medical Services Chief	January 1, 2021
Brian Bierdeman	Director of Public Safety	July 1, 2021

City of Maplewood Organizational Chart



FUND STRUCTURE AND BUDGETING PRACTICES



BASIS OF BUDGETING AND ACCOUNTING

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

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

APPROPRIATION AND MANAGEMENT CONTROL

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

Accounting and Organizational Structure Relationship

Fund	Type *	Responsible Official	Appropriation Level
General Fund	Major		
Administration	Department	City Manager	Legal
Finance	Department	Finance Director	Legal
Legislative	Department	Mayor and Council	Legal
Parks	Department	Parks Manager	Legal
Public Safety	Department	Director of Public Safety	Legal
Public Works	Department	Public Works Director	Legal
Special Revenue Funds			
Charitable Gambling	Non-major	Mayor and Council	Management
Police Services	Non-major	Director of Public Safety	Management
Tree Fund	Non-major	Public Works Director	Management
Fire Facility Operations	Non-major	Director of Public Safety	Management
Communications	Non-major	City Manager	Management
Maplewood EDA	Non-major	Community Development Director	Management
Debt Service Funds	Major	Finance Director	Management
Capital Project Funds			
Building Replacement	Non-major	Public Works Director	Management
MCC Capital	Non-major	Public Works Director	Management
Park Improvement	Non-major	Parks Manager	Management
Capital Improvement	Non-major	Public Works Director	Management
Public Safety Equipment	Non-major	Public Safety Director	Management
WAC St. Paul	Non-major	Public Works Director	Management
WAC North St. Paul	Non-major	Public Works Director	Management
Right of Way	Non-major	Public Works Director	Management
TIF 1-4	Non-major	Community Development Director	Management
TIF 1-5	Non-major	Community Development Director	Management
TIF 1-6	Non-major	Community Development Director	Management
TIF 1-7	Non-major	Community Development Director	Management
TIF 1-8	Non-major	Community Development Director	Management
TIF 1-10	Non-major	Community Development Director	Management
TIF 1-11	Non-major	Community Development Director	Management
TIF 1-12	Non-major	Community Development Director	Management
TIF 1-13	Non-major	Community Development Director	Management
TIF 1-14	Non-major	Community Development Director	Management
Legacy Village	Non-major	Parks Manager	Management
Fire Station 3M	Non-major	Public Safety Director	Management

Capital Project Funds continued

Fire Training Facility	Non-major	Public Safety Director	Management
Street Revitalization	Non-major	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	Non-major	Public Works Director	Management
Information Technology	Non-major	Information Technology Director	Management
Employee Benefits	Non-major	Finance Director	Management
Dental Benefits	Non-major	Finance Director	Management
Risk Management	Non-major	Finance Director	Management

* A major fund is one in which the revenues, expenditures or expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total. All other funds are considered non-major.

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.

Maplewood Community Center Capital 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.

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 to finance unassessed water system improvements.

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

Enterprise Funds

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

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.

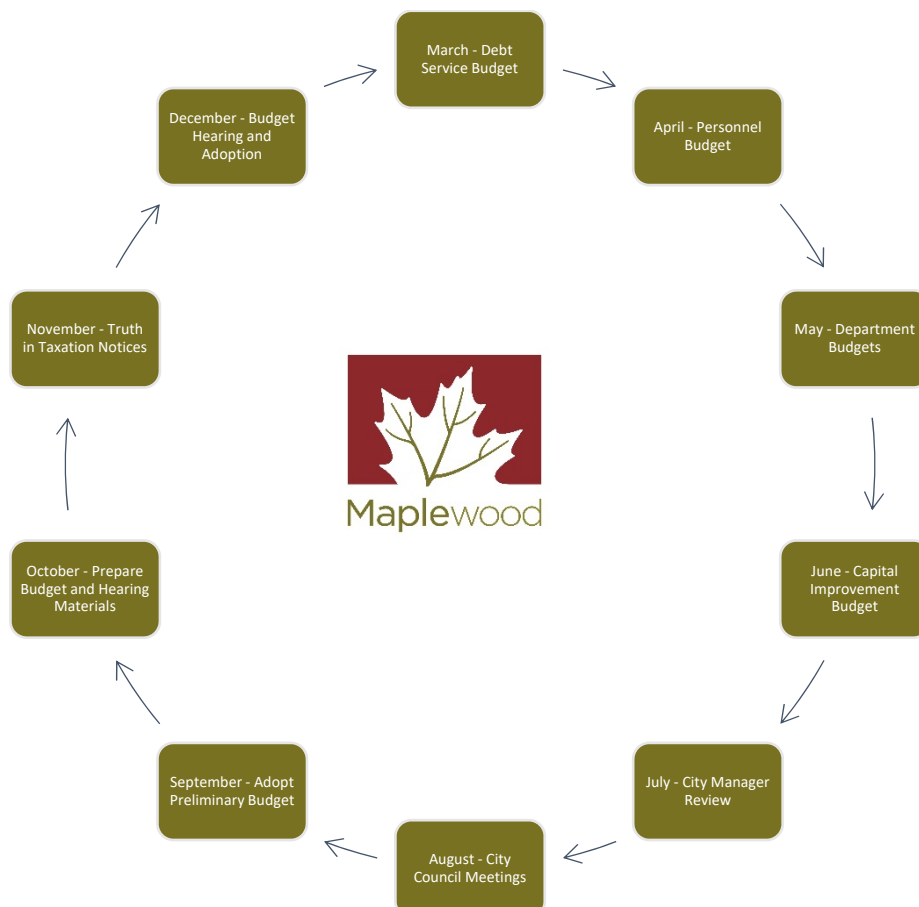
BUDGET ADOPTION

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



Maplewood

Adopted by the Maplewood City Council: December 13, 2021

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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. 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 diversify the tax base. This could include long-term solutions, such as franchise fees or additional fees and charges. Short-term solutions should also be considered, such as a one-time sale of assets.

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

ii. Equity

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

iii. Economic Development

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

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

iv. Collections

City staff should engage in vigilant collections of outstanding balances due to the

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

B. Property Taxes

When possible, property tax increases should accommodate incremental adjustments. Further, when discussing property taxes, the City should simultaneously explore other revenue and expenditure alternatives that will maximize the City's future financial flexibility and ability to provide services. This may include considering options such as debt management, fees and charges, cost allocation, use of reserves, and expenditure cuts.

Possible factors for considering an increase in property tax include:

- Maintenance of City services.
- Long-term protection of the City's infrastructure.
- Meeting legal mandates imposed by outside agencies.
- Maintaining adequate fund balance and reserve funds sufficient to maintain or improve the City's bond rating.
- Funding City development and redevelopment projects that will clearly result in future tax base increases. The expenditures of development and redevelopment funds must be in accordance with a defined strategy as shown in the City's Comprehensive Plan, Capital Improvement Program and other Council documents.

Property tax increases to meet other purposes will be based on the following criteria:

- A clear expression of community need.
- The existence of community partnerships willing to share resources.

C. Service Fees and Charges

The City will consider service fees and charges wherever appropriate for the purposes of keeping the property tax rate at a minimum and to fairly allocate the full cost of services to the users of those services. Service fees and charges broaden the base to include tax exempt properties, which still have municipal costs associated with the property. Specifically, the City may:

- Establish utility rates sufficient to fund both the operating costs and the long-term depreciation and replacement of the utility systems.

- As part of the City's enterprise effort, evaluate City services and pursue actions to accomplish the following:
 - ✓ Find community based partners to share in service delivery.
 - ✓ Make services financially self-supporting or, when possible, profitable.
- Annually review City services and identify those for which charging user fees are appropriate. These services will be identified as enterprise services and a policy for establishing fees will be set for each. Included as part of this process may be a market analysis that compares our fees to comparable market cities.
- Identify some enterprise services as entrepreneurial in nature. The intent of entrepreneurial services will be to maximize revenues to the extent the market allows.
- Waive or offer reduced fees to youth, seniors, community service groups, and other special population groups identified by the Council as requiring preferential consideration based on policy goals.

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

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

D. Non-recurring and Volatile Revenues

Non-recurring revenues should be directed towards one-time uses and should not be relied on to fund ongoing programs. Several one-time revenue sources, such as intergovernmental transfers, grants, and insurance dividends are outside 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 ongoing 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 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. BUDGET POLICY

A. Purpose

The budget is the annual financial plan for funding the costs of City services and programs. The governmental 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.

Each fund should maintain a fund balance at a level that will provide a positive cash balance through the fiscal year.

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.

The budget is prepared in accordance with timeframes established by State Statute, which includes a public hearing to allow the taxpayers an opportunity to express their views on the proposed budget.

D. Basis of Budgeting

The modified accrual basis is used for all Governmental Funds in the budget. The accrual basis is used for the budgets of the Enterprise Funds and Internal Service 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 are not allowed, except for projects tied to a contractual agreement. All other requests for carryovers must be approved by the City Manager, Finance Director and City Council.

The Maplewood budget document addresses four general areas:

- i. Policy Document – the budget includes a budget message articulating

strategic priorities as established by the City Council. It describes the budget and financial policies, and addresses long-term concerns and issues. By revealing the anticipated revenues, operating expenditures, capital expenditures and discretionary expenditures for public services, the annual budget provides a roadmap of the City's priorities and funding principles.

- ii. Operations Guide – the budget document provides an explanation of departmental responsibilities and the budgeted spending limitations for the year. This allows users of the budget document to see the funding level for each spending unit within the city and the purposes for the allocation.
- iii. Financial Plan – the budget provides financial control by establishing spending limitations within each scope of activity. The budget outlines how financial resources will be allocated over the next year between programs.
- iv. Communications Device – the budget document is a tool to present financial information to both internal and external users. The document is user-friendly and is designed to enhance the users' understanding of major issues that impact the City budget.

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. Department heads are responsible for reviewing their budgets on a monthly basis and investigating unusual variances.

Each year the City will strive to obtain the Government Finance Officers Association Distinguished Budget Award.

The City's annual Budget is available to citizens and the public upon request and 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. Each year vendors who have received payment from the City are issued a 1099 form, notifying them of the amount the City will report to the Internal Revenue Service (IRS) when combined payments exceed the IRS threshold.

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 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 is repaid and to 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 \$1,425 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 5-10 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. For compliance review, an arbitrage specialist should be retained. The arbitrage specialist may be the City's municipal advisor, or may be solicited for on a periodic basis.
- d. 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).

*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.

- h. 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.
- i. At the request of a conduit borrower, the City Council may grant host approval, as defined in Treasury Regulations, Section 5f.103-2(c)(3) for conduit bonds proposed to be issued by a conduit issuer, other

than the City or the EDA, with respect to bond-financed facilities located in or to be located in the City. The host approval fee shall be in accordance with the fee schedule in effect at the time the City Council grants host approval.

- 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 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 effect 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 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 as 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 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. Administrative fees collected in connection with the issuance of conduit debt shall be deposited in the EDA Fund. The processing fee shall be deposited in the General Fund.
- e. 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.
- f. 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.
- g. The applicant will be responsible for providing the City any required arbitrage reports, continuing disclosure reports, and annual financial statements after the issuance of the debt.

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

The City of Maplewood issues tax-exempt governmental bonds to finance capital improvements. As an issuer of tax-exempt governmental bonds, the City is required by the terms of Sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder (the "Treasury Regulations"), to take certain actions subsequent to the issuance of such bonds to ensure the continuing tax-exempt status of such bonds. In addition, Section 6001 of the Code and Section 1.6001-1(a) of the Treasury Regulations, impose record retention requirements on the City with respect to its tax-exempt governmental bonds. This Post- Issuance

Compliance Procedure and Policy for Tax-Exempt Governmental Bonds (the “Policy”) has been approved and adopted by the City to ensure that the City complies with its post-issuance compliance obligations under applicable provisions of the Code and Treasury Regulations.

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

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

- iii. **Post-Issuance Compliance Actions.** The Finance Director shall take the following post- issuance compliance actions or shall verify

that the following post-issuance compliance actions have been taken on behalf of the City with respect to each issue of tax-exempt governmental bonds issued by the City:

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

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

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

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

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

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

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

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

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

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

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

refunded, in whole or in part, with the proceeds of an issue of tax-exempt governmental bonds then, for purposes of this Policy, the Finance Director shall treat the issue of taxable governmental bonds as if such issue were an issue of tax-exempt governmental bonds and shall carry out and comply with the requirements of this Policy with respect to such taxable governmental bonds. The Finance Director shall seek the advice of Bond Counsel as to whether there is any reasonable possibility of issuing tax-exempt governmental bonds to refund an issue of taxable governmental bonds.

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

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 (ACFR) 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 ACFR 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. Purpose

The purpose of this policy is to ensure that every grant application submitted by the City for federal, state, local government, or private grant funding is consistent with the City's strategic priorities, and to ensure that all grant activity is recorded properly in the City's financial system.

B. Definition

A grant is defined as financial assistance awarded to the City from an external entity to carry out a public purpose, or funds that are specifically identified by the awarding agency as a grant at the time of award. Grants may be unrestricted or restricted for a specific purpose.

Grant agreements are legal contracts. It is the responsibility of the City to carry out grant activities to accomplish specific objectives, while adhering to regulatory and budgetary terms and conditions prescribed by the grantor.

C. Types of Grants

- i. Block Grants – a broad intergovernmental transfer of funds or other resources by the federal government to state or local governments for specific activities such as secondary education or health services, but with few restrictions attached. Block grants are distributed according to legal formulas defining broad functional areas such as health, income security, education or transportation.
- ii. Competitive (Discretionary) Grants – an award of financial assistance in the form of money, or property in lieu of money, often by the federal government to an eligible grantee, usually made on the basis of a competitive review process.
- iii. Conditional Grant – involves one grantor seeking the involvement of recipients by making their grant (only a part of the total costs of a project) conditional upon the remainder of the cost being funded from another source.
- iv. Cooperative Agreement – a variation of a discretionary grant, awarded by a Federal, State or other agency when it anticipates having substantial involvement with the grantee during the performance of a funded project.
- v. Entitlement Grant – a grant awarded by the federal, State or other agency based on a formula as prescribed by legislation or regulation.
- vi. Formula Grant – a grant that the federal agency is directed by Congress to make to grantees, for which the amount is established by a formula based on certain criteria that are written into the legislation and program regulations.

- vii. Pass-Through Grant – grant funds received from one grantor but passed through another grantor or funding source which are typically federal in nature.
- viii. Reimbursement Grant – a type of funding program under which the grantee is reimbursed by the grant for qualifying expenditures already incurred, as specified in the terms of the grant agreement for such a program.
- ix. Advance Grant – a grant made where funding is provided before expenditures are incurred. The City generally prefers reimbursement grants.
- x. State Grant – a grant made by the State of Minnesota Government.
- xi. Federal Grant – a grant made by the US Federal Government.

D. Approval

Personnel administering federal grants must be familiar with the requirements of 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards.

The department applying for the grant award must seek prior approval from the City Council if the grant requires one or more of the following:

- i. The City is the fiscal agent;
- ii. There is a non-budgeted City match component to the grant;
- iii. The grant funding proposal requires new full or part-time employees;
- iv. The grant requires the Mayor's signature.

E. Subrecipient Monitoring

The City may seek outside assistance to fulfill grant objectives through a subcontract or sub award. City departments must comply with the City's procurement policy for the purchase of materials, supplies or equipment with grant funds. The City may require on-site visits, risk assessments, limited scope audits, and a review of internal controls to provide reasonable assurance over funds being disbursed to subrecipients.

F. Procedures

- 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. Departments receiving a grant award shall forward an electronic copy of the award notification, the grant agreement or contract, and any related documentation to the Finance Department.
- v. Dun & Bradstreet (D&B) issues a D-U-N-S number, a unique nine-digit identification number that is required to apply for federal government contracts or grants. As needed, departments may obtain the D-U-N-S number from the Finance Department. Additionally, the Finance Department is responsible for maintaining the System for Award Management (SAM), which is required to apply for federal grants.
- vi. Grant funds shall not be disbursed until the grant has been approved by the appropriate level of authority, the proper accounting structure has been established, and required documentation is complete.
- vii. Property and equipment acquired through grant funds shall follow the grantor and City policies and procedures for capital assets.
- viii. Compensation for personnel services on federal grants must comply with 2 CFR 200.430 and be based on documented payroll using system approved timesheets as supporting documentation.
- ix. Grant expenditures must be allowable, reasonable, and have adequate documentation to support charges to the grant. Documentation of eligible expenditures may include invoices, timesheets, and receipts. Proof of payment of expenditures may include credit card receipts, cancelled checks, bank statements, or other proof that complies with federal and state audit standards.
- x. Departments receiving grant funding are responsible for ensuring reports are submitted by the deadlines in the grant agreement.
- xi. Departments must ensure they comply with records retention requirements specified by the grantor.

G. Federal Purchasing Policy

This Purchasing Policy was developed to comply with CFR Title 2, Subtitle A, Chapter II, Part 200: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"). This Policy applies only to federally funded awards, both direct awards and pass-through awards managed by the State of Minnesota. It does not apply to any other City administered projects.

In accordance with §200.324(c)(2), Uniform Guidance, the City of Maplewood self-certifies that this Purchasing Policy meets the requirements of Subpart D of Uniform Guidance. Maplewood also adopts the following procedures as required by Uniform Guidance.

i. General Procurement Standards (§200.318)

a. Conflicts of Interest

- No employee, officer or agent of the City of Maplewood may participate in the selection, award, or administration of contracts supported by federal funds if there exists a real or apparent conflict of interest. *A conflict of interest is defined as when an employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.* The officers, employees, and agents of the non-Federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Standards of conduct and disciplinary procedures are more fully defined in the Maplewood Procurement Policy.
- If the City of Maplewood creates or acquires a parent, affiliate, or subsidiary entity that provides products or services to the City, an organizational specific conflict of interest management plan shall be developed. *An organizational conflict of interest is defined as when the City is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization due to a relationship with a parent, affiliate, or subsidiary entity.*

b. City departments should avoid purchasing duplicative or unnecessary items, and consideration should be given to consolidating or breaking out procurements to obtain the most cost-effective pricing. When appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

- c. City departments are encouraged to consider using federal excess and surplus property when reasonably available when it meets the total requirement and when it would reduce the true total costs.
- d. City departments are encouraged to enter into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services.
- e. City departments are encouraged to use value engineering clauses in contracts for construction projects of sufficient size to reduce costs.
- f. City Departments must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See City Procurement Policies.
- g. Subawards and contracts funded with federal funds shall not be issued to those contractors who are debarred, suspended, proposed for debarment, excluded or disqualified under the nonprocurement common rule, or otherwise declared ineligible from receiving federal contracts, certain subcontracts, and certain federal assistance and benefits. A listing of those entities that are not allowed to do business with the federal government can be found at <https://www.sam.gov/>.
- h. The State of Minnesota online procurement system will be used to maintain procurement documentation that details the rationale for method of procurement, contract type, contractor selection or rejection, and the basis for the contract price. All other required documentation shall be maintained by the Finance Department.
- i. Time and material contracts are prohibited unless approved in advance by the director of the department that received federal funds. If approved, the Director shall provide further documentation to justify the exception pursuant to CFR §200.318 (j).
- j. The Finance Department is responsible for the settlement of all contractual and administrative issues arising out of procurements, including, but not limited to source evaluation, protests, disputes, and claims. Such issues will be addressed by the Maplewood Procurement Policies as applied to be consistent with Uniform Guidance.

k. City departments shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specification of their contracts.

ii. **Competition (§200.319)**

a. Contractors that develop or draft specifications, requirements, scopes of work, or invitations for bid must be excluded from competing for such procurements.

b. Notwithstanding Minnesota law and Maplewood local vendor preference, selection of contractors under federal funded awards based solely on a geographic preference is prohibited, except as provided by federal statutes.

c. All procurement transactions shall provide for full and open competition. It is forbidden in the development of bid invitations or request for proposals to:

- Place unreasonable requirements on firms to qualify to do business;
- Require unnecessary experience or excessive bonding;
- Allow noncompetitive pricing practices between affiliated entities;
- Allow noncompetitive contracts to consultants that are on retainers;
- Not mitigate or manage organizational conflicts of interest;
- Specify “brand name” products without allowing for the use of “equal to” products/services; and
- Use other arbitrary practices.

d. All solicitations must:

- Incorporate a clear and accurate description of the requirements for the material, product or service to be procured;
- Identify all offeror requirements; and
- Document evaluation factors for selection of best overall value.
- Prequalified bidders lists are not maintained by the City.

iii. **Procurement Methods for Non-Emergency/Disaster Related Grants (§200.320) – See bullet 9 below for Disaster Related Grants**

a. There are three levels of purchasing:

- *Small purchases*: Procurements up to \$9,999.99. To the extent practicable, City departments should distribute these purchases equally to qualified firms. If the purchaser considers the price to be reasonable, i.e. what a prudent person would pay, no competitive solicitation is required.
- *Simplified Purchases*: Procurements from \$10,000 to \$24,999. City departments shall solicit three or more offers, price or rate quotations from qualified offerors. City departments shall maintain sufficient documentation of the efforts to solicit said offerors. Purchase is awarded based upon best overall value.
- *Standard Purchases*: Procurements from \$25,000 and above.
 - *Sealed Bids*: City departments shall not use sealed bidding procedures unless approved in advance by the City Manager. If approved, further policy documentation will be provided.
 - *Competitive Proposals*: City departments may use competitive proposals to acquire goods and services above the \$25,000 threshold. The City will publicize the opportunity through the State of Minnesota cooperative purchasing website or other method. City departments will seek two or more qualified contractors. Each request for proposal (RFP) must have a written method for conducting technical evaluations and selecting the winning contractor. City departments may consider value and quality in addition to price in contractor selection.
 - *Sole Source proposals*: Sole source proposals may only be used when one or more of the following circumstances below apply. Documentation of the circumstances is required.
 - ✓ The item is available from only a single source;
 - ✓ A public exigency or emergency for the requirement will not permit a delay resulting from a competitive competition;
 - ✓ The federal awarding agency or pass-through entity expressly authorizes a noncompetitive proposal in response to a written City request; or
 - ✓ After solicitation of a number of sources, competition is determined inadequate.

b. The exception to the above three levels of purchasing is when federal

funds are used pursuant to an emergency or major disaster as defined in 42 U.S.C. § 5122 or pre-disaster hazard mitigation as defined in 42 U.S.C. § 5133. The following requirements will be adhered to, consistent with any future amendments to Uniform Guidance:

- Allow for full and open competition;
- A price and cost analysis will be conducted for procurements in excess of \$25,000 (Federal Form A);
- Take all affirmative steps to solicit small, minority, and women's businesses;
- Time and materials contracts will include a ceiling price;
- Ensure that the required contract clauses are included;
- Verify that contractors have not been suspended or debarred; and
- Document and maintain records for all steps of the emergency procurement.

i. **Contracting with small and minority businesses, women's business enterprises and labor surplus area firms (§200.321)**

a. When possible, City departments should seek out qualified small and minority businesses, women's business enterprises, and labor surplus area firms.

- Qualified lists of small and minority businesses and women's business enterprises can be solicited or found at: <https://www.sam.gov/>

b. When economically feasible, City departments should divide requirement into smaller tasks or quantities to permit maximum small and minority businesses and women's business enterprise participation.

c. When appropriate, establish delivery schedules that encourage small and minority businesses and women's business enterprise participation.

d. When appropriate, use the services and assistance of agencies that advocate for small and minority businesses.

e. Require prime contractor, if subcontracts are to be let, to take the above-listed affirmative steps (a through d).

f. When soliciting a purchase funded by a federal grant, the minority and

women business enterprise option must be demonstrated.

v. Contract Cost and Price (§200.323)

a. In all Standard Purchases, as defined in §3.a.iii, the City department must perform an independent cost or price analysis before receiving bids or proposals. See attached **Federal Form A**, Cost and Price Analysis Form.

b. In all Standard Purchases, as defined in §3.a.iii, the City department must negotiate profit as a separate element of the price. In determining reasonable profit, consideration must be given to the:

- work complexity,
- contractor risk,
- contractor investment,
- subcontracting efforts,
- past performance, and
- industry profit rates for the surrounding area for similar work.

c. In all cases, costs or prices in any resulting procurement must be allowable under Subpart E of the Uniform Guidance.

d. The cost plus a percentage of cost and percentage of construction cost methods of contracting must not be used.

vi. Federal Awarding Agency or Pass-through Entity Review (§200.324)

a. The City of Maplewood shall provide this Policy and referenced documentation to a federal agency or pass-through entity, if requested, as evidence of the City's compliance.

b. As self-certified in the preamble to this Policy, this Policy meets the requirements of §200.324 and Maplewood is therefore exempt from the pre-procurement review in paragraph (b) of said section.

vii. Bonding Requirements (§200.325)

a. In cases of construction or facility improvement contracts, the City department shall determine whether the Federal agency or pass-through entity will accept the City's bonding requirements. If not, the minimum requirement is:

- A bid guarantee from each bidder equivalent to five percent of the bid price.

- A performance bond on part of the contractor for 100 percent of the contract price.
- A payment bond for 100 percent of the contract price.

viii. Contract Provisions (§200.326)

a. The attached provisions found in Appendix II to Part 200-Contract Provisions for Non-Federal Entity Contracts under Federal Awards will be referenced in any applicable contracts.

ix. Disaster Relief Grants

To ensure the proper and efficient process of specific governmental functions relating to the procurement transactions, contracts, purchasing cards limits and approval authority for allocation of funds when required during an emergency/disaster situation.

An emergency/disaster may create the immediate and serious need for supplies, equipment, materials, and services that cannot be met through normal procurement methods; and the lack of which would threaten the function of City government, or the health, safety or welfare of City residents. A need for an emergency procurement shall waive all existing procurement requirements and shall be limited only to the quantity of those supplies, equipment, materials, or services necessary to meet the emergency/disaster. All emergency procurement shall be made with as much transparency and competitive bid process as is practical under the circumstances.

An emergency/disaster may create the immediate need for contracted services or other resources that cannot meet all the requirements of the City's Purchasing Policy. Under emergency/disaster circumstances, the inability to have a contract or agreement would threaten the operation of City government, or the health, safety and welfare of City residents. The normal City Purchasing Policy requires that contracts and agreements receive legal and fiscal review and approval prior to execution. This would still apply to the extent possible but could be waived if critical to ensure the success of the management of the emergency/disaster incident.

Based on the special circumstances associated with emergency/disaster grants, spending limits and approval authority shall follow the purchase threshold levels as adopted by federal regulations.

Appendix II to 2 CFR Part 200—Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the federal agency or non-federal entity, all contracts made by the non-federal entity under the federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work

Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689)—A contract award (see 2 CFR 180.220) must not be made to parties listed on the

government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.

(J) A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Federal Form A
City of Maplewood Cost and Price Analysis Form

Instructions: Use this form to perform a cost and price analysis for each federal or federal pass-through procurements that are in excess of \$25,000 for each offeror, including sole source procurements.

1. Offeror Information:

Offeror Name: _____

Goods or services to be acquired: _____

Total Offeror Cost: \$ _____

Maplewood Proposal Number Reference: _____

2. Cost Analysis:

a. Are the costs reasonable?

Reasonable is generally defined as what a prudent business would pay in a competitive marketplace. A cost can be allowable and allocable, and still not be what a prudent businessperson would pay (e.g., first class airfare).

___ Yes ___ No

If no, list the reason below:

b. Are the costs necessary?

Direct cost elements should be necessary to perform the work. A cost may be allowable under the cost principles and even allocable to the type of work to be performed, *but* still not be necessary for the specific contract.

___ Yes ___ No

If no, list the reason below:

c. Are pre-negotiated rates used?

Does the offeror use audited or pre-negotiated indirect cost (e.g., overhead) rates, labor and fringe benefit rates, or other factors.

___ Yes ___ No

Notes:

d. Can the offeror contain costs from escalating?

Does the offeror have a track record of containing costs?

___ Yes ___ No

Notes:

e. Are cost changes likely?

Is there any indication that the costs are likely to increase or decrease over the life of the contract?

___ Yes ___ No

Notes:

3. Cost Comparison:

If possible, after completing the cost analysis, compare:

- i. The offeror's costs with actual costs previously incurred by the same offeror for the same or similar work. If it is a repetitive type of work or service, how much has it cost in the past. Apply any appropriate inflation factors for past work.
- ii. Actual costs of previous the same or similar work performed by other contractors.
- iii. Previous cost estimates from the offeror or other offerors for the same or similar items.
- iv. The methods proposed by the offeror with the requirements of the solicitation (i.e., do the costs reflect the technical approach proposed and the work required?).

4. Overall Contractor Analysis:

___ Yes or ___ No: Are the costs provided in the offeror's proposal acceptable?

5. Signature and Date:

I certify that the foregoing information is true and correct to the vest of my knowledge and belief. I further certify that I have determined that the costs or prices proposed are necessary, fair and reasonable.

Analyzer Name: _____

Analyzer Signature: _____

Date of Analysis: ___/___/___

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 falling 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 to 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	\$ 15,000

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

C. Recording Capital Assets

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

D. Contributed (Donated) Capital

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

capital shall be recorded separately from depreciation on other capital assets.

E. Intangible Assets

Intangible assets possess three characteristics:

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

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

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

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

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

F. Improvements

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

Capital asset improvement costs should be capitalized if:

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

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

G. Depreciating Capital Assets

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

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

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

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

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

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

H. Historical Treasures and Works of Art

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

14. PROCUREMENT POLICY

A.Purpose

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.***

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 allowed, but not limited to, 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 and including termination of employment.

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

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

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

ADVERTISING FOR BIDS

Guidelines:

All purchases \$200,000 and over (except emergency purchases and items purchased using cooperative purchasing) require solicitation and receipt of sealed competitive bids. Also, on purchases between \$50,000 and \$199,999, the City Manager or his/her designee will make the determination on whether the purchase requires solicitation and receipt of sealed competitive bids or two or more written quotations.

Procedures:

1. Advertisement for public bids shall be placed in the City's official newspaper (or alternate method if designated by the City) at least ten (10) working days prior to the date of bid opening.
2. If the purchase is \$200,000 or more, the first advertisement must appear no less than twenty-one (21) days before bid opening and the second notice shall be published between that time and the deadline for bids. In the case of public improvement projects, publication must be made twice in the official newspaper and twice in the "Construction Bulletin" no less than three (3) weeks before the deadline for submission of bids for the first notice and the second notice shall be published between that time and the deadline for bids.
3. The department requesting the bids will prepare the bid specification and the following must be adhered to:
 - bids must be typed or written in ink;
 - bids must be signed in ink;
 - all erasures or changes must be initialed;
 - bids must be received no later than stated in the advertisement of bids; and,
 - 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 cardholder data that the Service Provider possess.
- The City will ensure that 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 behavior 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 cardholder 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.

- Cardholder 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.

K. 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_vis/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

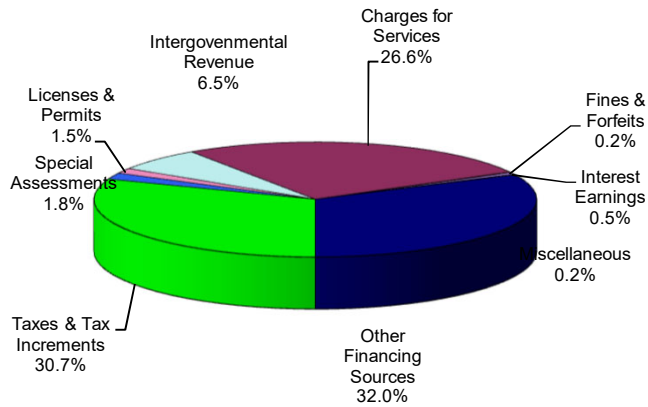


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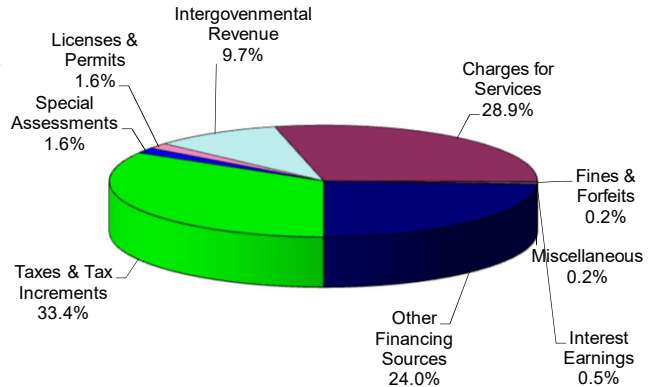


TOTAL 2022 BUDGET COMPARISON WITH PRIOR YEAR - ALL FUNDS

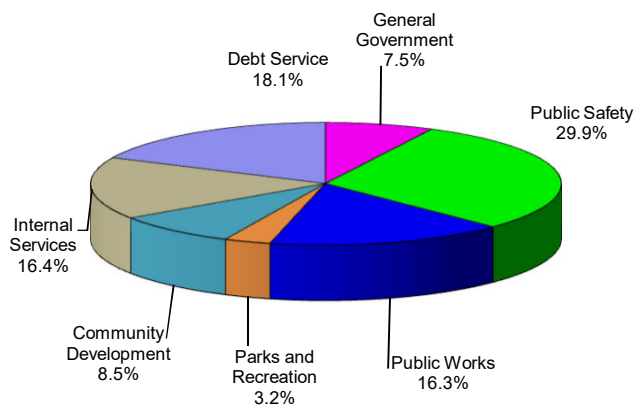
Summary of Financing Sources and Expenditures



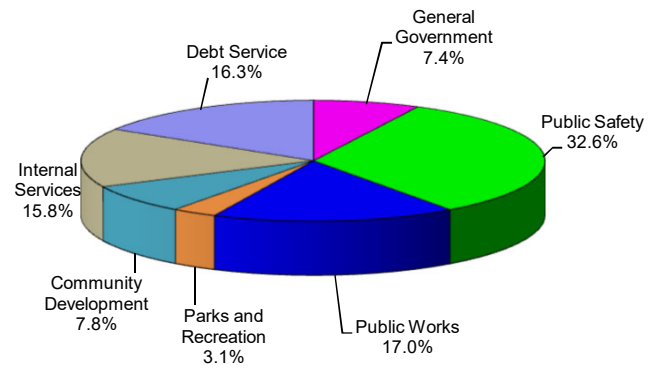
Financing Sources
2021 Budget - \$89.0 Million



Financing Sources
2022 Budget - \$85.5 Million



Expenditures By Category
2021 Budget - \$87.9 Million



Expenditures By Category
2022 Budget - \$86.2 Million



2022 Consolidated Budget Summary - All Budgetary Funds

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Taxes and Tax Increment	\$ 27,266,783	\$ 27,371,300	\$ 27,212,970	\$ 28,588,851	4.45%
Special Assessments	2,501,586	1,592,400	1,592,400	1,390,590	-12.67%
Licenses & Permits	1,933,984	1,328,000	1,328,000	1,369,000	3.09%
Intergovernmental	7,975,707	5,795,878	8,034,043	8,273,230	42.74%
Charges for Service	22,770,420	23,641,542	23,532,542	24,692,325	4.44%
Fines and Forfeits	156,926	168,000	162,000	158,000	-5.95%
Interest	868,397	422,030	409,630	388,400	-7.97%
Miscellaneous Revenue	2,064,008	155,840	125,090	166,500	6.84%
Total Revenues	65,537,811	60,474,990	62,396,675	65,026,896	7.53%
Expenditures:					
Current					
General Government	3,945,501	4,073,390	6,237,555	4,372,730	7.35%
Community Development	5,177,214	4,635,000	4,620,000	4,610,200	-0.54%
Public Safety	15,974,262	16,276,310	15,938,210	19,147,280	17.64%
Parks & Recreation	854,786	1,738,080	1,738,140	1,831,310	5.36%
Public Works	9,555,540	8,885,650	8,885,650	9,975,110	12.26%
Internal Services	8,961,849	8,935,467	8,920,467	9,268,950	3.73%
Total Current Expenditures	44,469,152	44,543,897	46,340,022	49,205,580	10.47%
Debt Service					
TIF Developer Payments	1,351,343	1,391,000	1,376,000	1,420,600	2.13%
Principal Retirement	6,749,899	6,761,219	6,761,219	6,499,954	-3.86%
Interest and Fiscal Charges	1,828,002	1,672,320	1,672,320	1,658,660	-0.82%
Total Debt Service	9,929,244	9,824,539	9,809,539	9,579,214	-2.50%
Capital Outlay					
General Government	545,033	-	-	192,500	N/A
Community Development	-	-	-	-	0.00%
Parks and Recreation	114,181	150,000	256,017	1,395,000	830.00%
Public Safety	484,641	11,225,000	13,525,000	275,000	-97.55%
Public Works	12,027,712	5,562,000	5,562,000	12,240,000	120.06%
Total Capital Outlay	13,171,567	16,937,000	19,343,017	14,102,500	-16.74%
Total Expenditures	67,569,963	71,305,436	75,492,578	72,887,294	2.22%
Excess of Revenues Over (Under) Expenditures	(2,032,152)	(10,830,446)	(13,095,903)	(7,860,398)	-27.42%
Other Financing Sources (Uses)					
Transfers In	18,734,095	16,591,681	17,284,681	13,289,909	-19.90%
Transfers Out	(18,734,095)	(16,591,681)	(17,284,681)	(13,289,909)	-19.90%
Issuance of Debt	6,202,225	10,000,000	9,991,305	4,271,236	-57.29%
Issuance of Refunding Debt	5,477,775	-	-	-	0.00%
Premium on Debt	623,447	-	-	-	0.00%
Issuance of Capital Leases	-	-	-	-	0.00%
Capital Contributions	1,864,436	338,400	338,400	2,889,500	753.87%
Sale of Capital Assets	164,439	1,625,000	2,025,000	56,000	0.00%
Total Other Financing Sources (Uses)	14,332,322	11,963,400	12,354,705	7,216,736	-39.68%
Change in Fund Balance/Net Position	12,300,170	1,132,954	(741,198)	(643,662)	
Fund Balance/Net Position:					
Beginning of Year	77,723,301	90,023,471	90,023,471	89,282,273	
End of Year	\$ 90,023,471	\$ 91,156,425	\$ 89,282,273	\$ 88,638,610	

Overview of Consolidated Budget

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 2022 budget include the following:

REVENUES AND OTHER FINANCING SOURCES:

Total revenues and other financing sources for all funds will decrease \$3,496,530, or 3.93%, in 2022. A description of the budgeted changes in each revenue category is given below. The most significant changes are related to the intergovernmental revenue category and issuance of debt.

Taxes and Tax Increment will increase \$1,217,551, or 4.45%, from the prior year. This is due to a 5% increase in the City tax levy in 2022.

Special Assessments will decrease \$201,810, or 12.67%, due to an additional street assessment project in the prior year.

Licenses and Permits will increase \$41,000, or 3.090%, due to the trend in building permits.

Intergovernmental Revenue will increase \$2,477,352, or 42.74%, due to budgeting for the second phase of ARPA funding in 2022.

Charges for Services will increase \$1,050,783, or 4.44%, due primarily to increases in internal charges for the Fleet, IT, and Employee Benefits Funds.

Fines and Forfeits revenue has been trending down over time and is decreasing by \$10,000, or 5.95%, in 2022.

Interest Earnings is decreasing an estimated \$33,630, or 7.97%, 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 increase \$10,660, or 6.84%, in 2022. This is primarily due to the reinstatement of gym rentals in the Parks budget.

Other Financing Sources revenue will decrease \$8,048,436 or 28.19%, primarily due to a decrease in debt issuance in 2022. The fire station debt was issued in the prior year.

EXPENDITURES AND OTHER FINANCING USES:

Total expenditures and other financing uses for all funds will decrease \$1,719,914, or 1.96%, in 2022. This is primarily due to the North Fire Station project in the prior year. A description of the budgeted changes in each expenditure category is given below.

General Government current expenditures will increase \$299,340, or 7.35%, primarily due to inflationary increases in payroll.

Public Safety current expenditures will increase \$2,870,970 or 17.64%, in 2022. This is due to expenditures related to the ARPA grant.

Public Works expenditures will increase \$1,089,460, or 12.26%, primarily due to a large increase in the Metropolitan Council waste processing fee.

Community Development expenditures will decrease \$24,800, or 0.54%, due to the reorganization of natural resources staffing.

Parks and Recreation expenditures will increase \$93,230, or 5.36%, due to the restoration of some recreation services following the pandemic.

Internal Services expenditures will increase \$333,483, or 3.73%, due to increases in employee health insurance and inflationary increases in other internal service funds.

Debt Service budgeted expenditures will decrease \$245,325, or 2.5%, due to the natural amortization of debt schedules.

Capital Outlay expenditures will decrease \$2,834,500, or 16.74%, in 2022. This is primarily due to the construction of the new fire station built in the prior year.

Other Financing Uses include transfers out, which will increase \$3,301,772. This is due primarily to an increase in utility contributions for street projects. There were no full reconstruction projects involving utility contributions in the prior year.



2022 Budget Summary

TOTAL GOVERNMENTAL FUNDS

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 23,025,353	\$ 23,217,300	\$ 23,045,970	\$ 24,369,851	4.96%
Tax Increments	1,967,850	1,917,000	1,915,000	1,936,000	0.99%
Other Taxes	1,828,175	1,787,000	1,802,000	1,833,000	2.57%
Special Assessments	2,501,586	1,592,400	1,592,400	1,390,590	-12.67%
Licenses & Permits	1,933,984	1,328,000	1,328,000	1,369,000	3.09%
Intergovernmental	7,573,989	5,324,968	7,563,133	7,914,730	48.63%
Charges for Service	1,827,086	1,854,300	1,855,200	1,671,600	-9.85%
Fines and Forfeits	156,926	168,000	162,000	158,000	-5.95%
Interest	697,000	240,030	275,630	244,900	2.03%
Miscellaneous Revenue	2,005,841	140,340	97,590	141,000	0.47%
Total Revenues	43,517,790	37,569,338	39,636,923	41,028,671	9.21%
Expenditures:					
Current					
General Government	3,945,501	4,073,390	6,237,555	4,372,730	7.35%
Community Development	2,413,927	1,728,630	1,713,630	1,699,250	-1.70%
Public Safety	12,685,498	13,001,000	12,662,900	15,626,580	20.20%
Parks & Recreation	854,786	1,738,080	1,738,140	1,831,310	5.36%
Public Works	4,355,236	3,557,770	3,557,770	3,722,470	4.63%
Total Current Expenditures	24,254,948	24,098,870	25,909,995	27,252,340	13.09%
Debt Service					
TIF Developer Payments	1,351,343	1,391,000	1,376,000	1,420,600	2.13%
Principal Retirement	6,749,899	6,761,219	6,761,219	6,499,954	-3.86%
Interest and Other Charges	1,825,715	1,669,432	1,669,432	1,658,660	-0.65%
Total Debt Service	9,926,957	9,821,651	9,806,651	9,579,214	-2.47%
Capital Outlay					
General Government	545,033	-	-	192,500	N/A
Community Development	-	-	-	-	0.00%
Parks and Recreation	114,181	150,000	256,017	1,395,000	830.00%
Public Safety	484,641	11,225,000	13,525,000	275,000	-97.55%
Public Works	12,027,712	5,562,000	5,562,000	12,240,000	120.06%
Total Capital Outlay	13,171,567	16,937,000	19,343,017	14,102,500	-16.74%
Total Expenditures	47,353,472	50,857,521	55,059,663	50,934,054	0.15%
Excess of Revenues Over (Under) Expenditures	(3,835,682)	(13,288,183)	(15,422,740)	(9,905,383)	-25.46%
Other Financing Sources (Uses)					
Transfers In	18,734,095	16,591,681	16,784,681	13,289,909	-19.90%
Transfers Out	(14,702,048)	(15,103,852)	(15,796,852)	(9,246,580)	-38.78%
Capital Lease Proceeds	-	-	-	-	0.00%
Issuance of Debt	6,202,225	10,000,000	9,991,305	4,271,236	-57.29%
Issuance of Refunding Debt	5,477,775	-	-	-	0.00%
Premium on Debt	623,447	-	-	-	0.00%
Sale of Capital Assets	41,113	1,600,000	2,000,000	20,000	-98.75%
Total Other Financing Sources (Uses)	16,376,607	13,087,829	12,979,134	8,334,565	-36.32%
Net Change in Fund Balance	12,540,925	(200,354)	(2,443,606)	(1,570,818)	
Fund Balances:					
Beginning of Year	28,361,755	40,902,680	40,902,680	38,459,074	
End of Year	\$ 40,902,680	\$ 40,702,326	\$ 38,459,074	\$ 36,888,255	

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City of Maplewood

2022 General Fund Budget Summary

General Fund

Date of Adoption: December 13, 2021

General Fund (101)

	Actual 2020	Original Budget 2021	Estimated 2021	Proposed Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 17,347,522	\$ 17,324,330	\$ 17,150,000	\$ 18,185,680	4.97%
Other Taxes	-	-	-	-	0.00%
Special Assessments	464	-	-	-	0.00%
Licenses & Permits	1,914,037	1,316,000	1,316,000	1,357,000	3.12%
Intergovernmental	1,646,135	1,243,100	1,243,100	1,288,300	3.64%
Charges for Service	1,339,152	1,337,500	1,337,500	1,174,800	-12.16%
Fines & Forfeits	130,099	160,000	160,000	150,000	-6.25%
Interest	260,862	50,000	50,000	60,000	20.00%
Miscellaneous Revenue	72,984	52,840	52,840	101,500	92.09%
Total Revenues	22,711,255	21,483,770	21,309,440	22,317,280	3.88%
Expenditures:					
Current					
Community Development	1,415,921	1,550,630	1,550,630	1,579,250	1.85%
General Government	3,390,736	3,454,350	3,454,350	3,754,870	8.70%
Parks & Recreation	823,037	1,458,000	1,458,000	1,544,270	5.92%
Public Safety	12,447,881	12,836,600	12,500,000	13,253,720	3.25%
Public Works	4,133,386	3,374,190	3,374,190	3,500,170	3.73%
Total Current Expenditures	22,210,961	22,673,770	22,337,170	23,632,280	4.23%
Capital Outlay					
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	22,210,961	22,673,770	22,337,170	23,632,280	4.23%
Excess of Revenues Over (Under) Expenditures	500,294	(1,190,000)	(1,027,730)	(1,315,000)	10.50%
Other Financing Sources (Uses)					
Transfers In	3,396,137	1,290,000	1,290,000	1,355,000	5.04%
Transfers Out	(356,071)	-	(1,000,000)	-	0.00%
Sale of General Fixed Assets	5,283	-	-	-	0.00%
Total Other Financing Sources (Uses)	3,045,349	1,290,000	290,000	1,355,000	5.04%
Net Change in Fund Balance	3,545,643	100,000	(737,730)	40,000	
Fund Balances:					
Beginning of Year	10,149,084	13,694,727	13,694,727	12,956,997	
End of Year	\$ 13,694,727	\$ 13,794,727	\$ 12,956,997	\$ 12,996,997	

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City of Maplewood

2022 Budget Summary

Total Special Revenue Funds

Date of Adoption: December 13, 2021

Special Revenue Funds

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 118,486	\$ 100,000	\$ 103,000	\$ 100,000	0.00%
Other Taxes	597,084	587,000	602,000	602,000	2.56%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	3,097,067	-	2,238,165	2,238,160	0.00%
Charges for Service	2,200	10,000	10,900	10,000	0.00%
Fines & Forfeits	26,827	8,000	2,000	8,000	0.00%
Interest	24,375	7,000	8,000	12,500	78.57%
Miscellaneous Revenue	99,447	85,000	44,750	29,500	-65.29%
Total Revenues	3,965,486	797,000	3,008,815	3,000,160	276.43%
Expenditures:					
Current					
General Government	536,340	619,040	2,783,205	617,860	-0.19%
Community Development	956,639	150,000	150,000	100,000	-33.33%
Parks & Recreation	1	15,000	15,060	15,000	0.00%
Public Safety	48,611	82,900	82,900	2,252,860	2617.56%
Public Works	14,760	-	-	-	0.00%
Total Current Expenditures	1,556,351	866,940	3,031,165	2,985,720	244.40%
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	8,405	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	8,405	-	-	-	0.00%
Total Expenditures	1,564,756	866,940	3,031,165	2,985,720	244.40%
Excess of Revenues Over (Under) Expenditures	2,400,730	(69,940)	(22,350)	14,440	-120.65%
Other Financing Sources (Uses)					
Transfers In	1,269,961	-	100,000	-	0.00%
Transfers Out	(3,106,026)	(36,000)	(36,000)	(36,000)	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(1,836,065)	(36,000)	64,000	(36,000)	0.00%
Net Change in Fund Balance	564,665	(105,940)	41,650	(21,560)	
Fund Balances:					
Beginning of Year	869,856	1,434,521	1,434,521	1,476,171	
End of Year	\$ 1,434,521	\$ 1,328,581	\$ 1,476,171	\$ 1,454,611	

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City of Maplewood

2022 Special Revenue Budget Summary

Charitable Gambling Fund

Responsible Department: Legislative

Charitable Gambling Fund (205)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Gambling Taxes	27,018	15,000	30,000	30,000	100.00%
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	27,018	15,000	30,000	30,000	100.00%
Expenditures:					
Current					
General Government	15,558	15,000	15,000	30,000	100.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	15,558	15,000	15,000	30,000	100.00%
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	15,558	15,000	15,000	30,000	100.00%
Excess of Revenues Over (Under) Expenditures	11,460	-	15,000	-	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	11,460	-	15,000	-	
Fund Balances:					
Beginning of Year	21,800	33,260	33,260	48,260	
End of Year	\$ 33,260	\$ 33,260	\$ 48,260	\$ 48,260	



City of Maplewood

2022 Special Revenue Budget Summary

Recreation Programs

Responsible Department: Parks & Recreation

Recreation Programs (206)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	-	-	-	-	0.00%
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	1	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1	-	-	-	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	1	-	-	-	0.00%
Excess of Revenues Over (Under) Expenditures	(1)	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	356,071	-	-	-	0.00%
Transfers Out	(2,924)	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	353,147	-	-	-	0.00%
Net Change in Fund Balance	353,146	-	-	-	
Fund Balances:					
Beginning of Year	(353,146)	-	-	-	



City of Maplewood

2022 Special Revenue Budget Summary

Police Services Fund

Responsible Department: Police

Police Services (208)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	26,827	8,000	2,000	8,000	0.00%
Interest	2,754	500	500	500	0.00%
Miscellaneous Revenue	-	500	500	-	-100.00%
Total Revenues	29,581	9,000	3,000	8,500	-5.56%
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	10,000	10,000	25,000	150.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	10,000	10,000	25,000	150.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	8,405	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	8,405	-	-	-	0.00%
Total Expenditures	8,405	10,000	10,000	25,000	150.00%
Excess of Revenues Over (Under) Expenditures	21,176	(1,000)	(7,000)	(16,500)	1550.00%
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	21,176	(1,000)	(7,000)	(16,500)	
Fund Balances:					
Beginning of Year	33,835	55,011	55,011	48,011	
End of Year	\$ 55,011	\$ 54,011	\$ 48,011	\$ 31,511	



City of Maplewood

2022 Special Revenue Budget Summary

Fire Training Facility Fund

Responsible Department: Fire

Fire Training Facility Fund (211)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	75,000	75,000	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	233	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	83,142	75,000	40,000	20,000	-73.33%
Total Revenues	83,375	76,000	116,000	96,000	26.32%
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	48,611	72,900	72,900	64,700	-11.25%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	48,611	72,900	72,900	64,700	-11.25%
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	48,611	72,900	72,900	64,700	-11.25%
Excess of Revenues Over (Under) Expenditures	34,764	3,100	43,100	31,300	909.68%
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	(1,236)	(32,900)	7,100	(4,700)	
Fund Balances:					
Beginning of Year	49,084	47,848	47,848	54,948	
End of Year	\$ 47,848	\$ 14,948	\$ 54,948	\$ 50,248	



City of Maplewood

2022 Special Revenue Budget Summary

Tree Preservation Fund

Responsible Department: Public Works

Tree Preservation Fund (219)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	1,790	500	500	1,000	100.00%
Miscellaneous Revenue	15,680	9,500	4,250	9,500	0.00%
Total Revenues	17,470	10,000	4,750	10,500	5.00%
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	15,000	15,060	15,000	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	14,760	-	-	-	0.00%
Total Current Expenditures	14,760	15,000	15,060	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	14,760	15,000	15,060	15,000	0.00%
Excess of Revenues Over (Under) Expenditures	2,710	(5,000)	(10,310)	(4,500)	-10.00%
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	2,710	(5,000)	(10,310)	(4,500)	
Fund Balances:					
Beginning of Year	76,800	79,510	79,510	69,200	



City of Maplewood

2022 Special Revenue Budget Summary

Communications Fund

Responsible Department: Administration

Communications Fund (222)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Franchise Taxes	570,066	572,000	572,000	572,000	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Services	2,200	10,000	10,900	10,000	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	19,598	5,000	5,000	10,000	100.00%
Miscellaneous Revenue	225	-	-	-	0.00%
Total Revenues	592,089	587,000	587,900	592,000	0.85%
Expenditures:					
Current					
General Government	520,782	604,040	604,040	587,860	-2.68%
Community Development	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	520,782	604,040	604,040	587,860	-2.68%
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	520,782	604,040	604,040	587,860	-2.68%
Excess of Revenues Over (Under) Expenditures	71,307	(17,040)	(16,140)	4,140	-124.30%
Other Financing Sources (Uses)					
Transfers In	1	-	-	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	1	-	-	-	0.00%
Net Change in Fund Balance	71,308	(17,040)	(16,140)	4,140	
Fund Balances:					
Beginning of Year	957,867	1,029,175	1,029,175	1,013,035	
End of Year	\$ 1,029,175	\$ 1,012,135	\$ 1,013,035	\$ 1,017,175	



City of Maplewood

2022 Special Revenue Budget Summary

Maplewood EDA Fund

Responsible Department: Community Development

Maplewood EDA (280)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 118,486	\$ 100,000	103,000	\$ 100,000	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	29,965	-	-	-	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	-	-	0.00%
Miscellaneous Revenue	400	-	-	-	0.00%
Total Revenues	148,851	100,000	103,000	100,000	0.00%
Expenditures:					
Current					
General Government	-	-	-	-	0.00%
Community Development	956,639	150,000	150,000	100,000	-33.33%
Parks & Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	956,639	150,000	150,000	100,000	-33.33%
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	956,639	150,000	150,000	100,000	-33.33%
Excess of Revenues Over (Under) Expenditures	(807,788)	(50,000)	(47,000)	-	-100.00%
Other Financing Sources (Uses)					
Transfers In	913,889	-	100,000	-	0.00%
Transfers Out	-	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	913,889	-	100,000	-	0.00%
Net Change in Fund Balance	106,101	(50,000)	53,000	-	
Fund Balances:					
Beginning of Year	83,616	189,717	189,717	242,717	
End of Year	\$ 189,717	\$ 139,717	\$ 242,717	\$ 242,717	



City of Maplewood

2022 Special Revenue Budget Summary

State and Federal Grants Fund

Responsible Department: Finance

State and Federal Grants (298-299)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Other Taxes	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	3,067,102	-	2,163,165	2,163,160	0.00%
Charges for Services	-	-	-	-	0.00%
Fines & Forfeits	-	-	-	-	0.00%
Interest	-	-	1,000	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	3,067,102	-	2,164,165	2,163,160	0.00%
Expenditures:					
Current					
General Government	-	-	2,164,165	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	2,163,160	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	-	2,164,165	2,163,160	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	-	-	2,164,165	2,163,160	0.00%
Excess of Revenues Over (Under) Expenditures	3,067,102	-	-	-	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(3,067,102)	-	-	-	0.00%
Sale of General Fixed Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(3,067,102)	-	-	-	0.00%
Net Change in Fund Balance	-	-	-	-	
Fund Balances:					
Beginning of Year	-	-	-	-	



City of Maplewood

2022 Debt Service Budget Summary

Debt Service Fund

Responsible Department: Finance
Date of Adoption: December 13, 2021

Debt Service (300's)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 4,636,727	\$ 4,909,890	\$ 4,909,890	\$ 5,011,931	2.08%
Special Assessments	2,116,726	1,510,400	1,510,400	1,183,590	-21.64%
Intergovernmental	885,310	914,590	914,590	878,460	-3.95%
Interest	107,707	55,230	55,230	71,600	29.64%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	7,746,470	7,390,110	7,390,110	7,145,581	-3.31%
Expenditures:					
Current					
Fiscal Fees	-	-	-	-	0.00%
Total Current Expenditures	-	-	-	-	0.00%
Debt Service:					
Principal Retirement	6,749,899	6,761,219	6,761,219	6,499,954	-3.86%
Interest	1,810,195	1,660,482	1,660,482	1,636,110	-1.47%
Paying Agent and Fiscal Fees	15,520	8,950	8,950	22,550	151.96%
Total Debt Service Expenditures	8,575,614	8,430,651	8,430,651	8,158,614	-3.23%
Total Expenditures	8,575,614	8,430,651	8,430,651	8,158,614	-3.23%
Excess of Revenues Over (Under) Expenditures	(829,144)	(1,040,541)	(1,040,541)	(1,013,033)	-2.64%
Other Financing Sources (Uses)					
Transfers In	1,035,979	1,095,681	1,095,681	958,509	-12.52%
Transfers Out	(6,720,277)	(10,115,812)	(9,971,812)	(4,271,236)	-57.78%
Capital Lease Proceeds	-	-	-	-	0.00%
Issuance of Debt	6,202,225	10,000,000	9,991,305	4,271,236	-57.29%
Issuance of Refunding Debt	5,477,775	-	-	-	0.00%
Premium on Debt Issued	623,447	-	-	-	0.00%
Total Other Financing Sources (Uses)	6,619,149	979,869	1,115,174	958,509	-2.18%
Net Change in Fund Balance	5,790,005	(60,672)	74,633	(54,524)	
Fund Balances:					
Beginning of Year	8,330,740	14,120,745	14,120,745	14,195,378	
End of Year	\$ 14,120,745	\$ 14,060,073	\$ 14,195,378	\$ 14,140,853	

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2022 Budget Summary Total Capital Projects Funds

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 922,618	\$ 883,080	\$ 883,080	\$ 1,072,240	21.42%
Tax Increments	1,967,850	1,917,000	1,915,000	1,936,000	0.99%
Other Taxes	1,231,091	1,200,000	1,200,000	1,231,000	2.58%
Special Assessments	384,396	82,000	82,000	207,000	0.00%
Licenses & Permits	19,947	12,000	12,000	12,000	0.00%
Intergovernmental	1,945,477	3,167,278	3,167,278	3,509,810	10.81%
Charges for Service	485,734	506,800	506,800	486,800	-3.95%
Interest	304,056	127,800	162,400	100,800	-21.13%
Miscellaneous Revenue	1,833,410	2,500	-	10,000	300.00%
Total Revenues	9,094,579	7,898,458	7,928,558	8,565,650	8.45%
Expenditures:					
Current					
Community Development	41,367	28,000	13,000	20,000	-28.57%
General Government	18,425	-	-	-	0.00%
Public Safety	189,006	81,500	80,000	120,000	47.24%
Parks & Recreation	31,748	265,080	265,080	272,040	2.63%
Public Works	207,090	183,580	183,580	222,300	21.09%
Total Current Expenditures	487,636	558,160	541,660	634,340	13.65%
Debt Service					
TIF Developer Payments	1,351,343	1,391,000	1,376,000	1,420,600	2.13%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	1,351,343	1,391,000	1,376,000	1,420,600	2.13%
Capital Outlay					
General Government	545,033	-	-	192,500	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	114,181	150,000	256,017	1,395,000	830.00%
Public Safety	476,236	11,225,000	13,525,000	275,000	-97.55%
Public Works	12,027,712	5,562,000	5,562,000	12,240,000	120.06%
Total Capital Outlay	13,163,162	16,937,000	19,343,017	14,102,500	-16.74%
Total Expenditures	15,002,141	18,886,160	21,260,677	16,157,440	-14.45%
Excess of Revenues Over (Under) Expenditures	(5,907,562)	(10,987,702)	(13,332,119)	(7,591,790)	-30.91%
Other Financing Sources (Uses)					
Transfers In	13,032,018	14,206,000	14,299,000	10,976,400	-22.73%
Transfers Out	(4,519,674)	(4,952,040)	(4,789,040)	(4,939,344)	-0.26%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	35,830	1,600,000	2,000,000	20,000	0.00%
Total Other Financing Sources (Uses)	8,548,174	10,853,960	11,509,960	6,057,056	-44.19%
Net Change in Fund Balance	2,640,612	(133,742)	(1,822,159)	(1,534,734)	
Fund Balances:					
Beginning of Year	9,012,075	11,652,687	11,652,687	9,830,528	
End of Year	\$ 11,652,687	\$ 11,518,945	\$ 9,830,528	\$ 8,295,794	

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2022 Capital Projects Budget Summary Building Replacement Fund (401)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 194,578	\$ 200,000	\$ 200,000	\$ 225,000	12.50%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	123,490	123,490	-	-100.00%
Charges for Service	-	-	-	-	0.00%
Interest	6,529	1,500	1,500	1,500	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	201,107	324,990	324,990	226,500	-30.31%
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	545,033	-	-	192,500	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	105,000	105,000	-	-100.00%
Public Works	-	92,000	92,000	-	-100.00%
Total Capital Outlay	545,033	197,000	197,000	192,500	-2.28%
Total Expenditures	545,033	197,000	197,000	192,500	-2.28%
Excess of Revenues Over (Under) Expenditures	(343,926)	127,990	127,990	34,000	-73.44%
Other Financing Sources (Uses)					
Transfers In	-	-	200,000	-	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)	-	-	200,000	-	0.00%
Net Change in Fund Balance	(343,926)	127,990	327,990	34,000	
Fund Balances:					
Beginning of Year	378,270	34,344	34,344	362,334	
End of Year	\$ 34,344	\$ 162,334	\$ 362,334	\$ 396,334	



2022 Capital Projects Budget Summary MCC Capital Improvement Fund (402)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 201,212	\$ 208,080	\$ 208,080	\$ 212,240	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	4,359	5,000	5,000	3,000	-40.00%
Miscellaneous Revenue	1,550	-	-	-	0.00%
Total Revenues	207,121	213,080	213,080	215,240	1.01%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	31,748	215,080	215,080	222,040	3.24%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	31,748	215,080	215,080	222,040	3.24%
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	31,748	215,080	215,080	222,040	3.24%
Excess of Revenues Over (Under) Expenditures	175,373	(2,000)	(2,000)	(6,800)	240.00%
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	175,373	(2,000)	(2,000)	(6,800)	
Fund Balances:					
Beginning of Year	101,266	276,639	276,639	274,639	
End of Year	\$ 276,639	\$ 274,639	\$ 274,639	\$ 267,839	



2022 Capital Projects Budget Summary Park Development Fund (403)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 11	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	31,860	70,000	70,000	45,000	-35.71%
Interest	36,970	30,000	30,000	20,000	-33.33%
Miscellaneous Revenue	23,971	-	-	10,000	N/A
Total Revenues	92,812	100,000	100,000	75,000	-25.00%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	50,000	50,000	50,000	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	50,000	50,000	50,000	0.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	29,192	150,000	150,000	1,275,000	750.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	29,192	150,000	150,000	1,275,000	750.00%
Total Expenditures	29,192	200,000	200,000	1,325,000	562.50%
Excess of Revenues Over (Under) Expenditures	63,620	(100,000)	(100,000)	(1,250,000)	1150.00%
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	63,620	(100,000)	(100,000)	(1,250,000)	
Fund Balances:					
Beginning of Year	1,585,681	1,649,301	1,649,301	1,549,301	
End of Year	\$ 1,649,301	\$ 1,549,301	\$ 1,549,301	\$ 299,301	



2022 Capital Projects Budget Summary Capital Improvement Fund (405)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 201,528	\$ 85,000	\$ 85,000	\$ 210,000	147.06%
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	9,249	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	210,777	86,000	86,000	211,000	145.35%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	81,500	80,000	90,000	10.43%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	81,500	80,000	90,000	10.43%
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	84,989	-	100,000	120,000	N/A
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	84,989	-	100,000	120,000	N/A
Total Expenditures	84,989	81,500	180,000	210,000	157.67%
Excess of Revenues Over (Under) Expenditures	125,788	4,500	(94,000)	1,000	-77.78%
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	125,788	4,500	(94,000)	1,000	
Fund Balances:					
Beginning of Year	64,938	190,726	190,726	96,726	
End of Year	\$ 190,726	\$ 195,226	\$ 96,726	\$ 97,726	



2022 Capital Projects Budget Summary Public Safety Vehicles & Equipment Fund (406)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ 325,289	\$ 390,000	\$ 390,000	\$ 425,000	8.97%
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	1,665	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	7,756	-	-	-	0.00%
Total Revenues	334,710	391,000	391,000	426,000	8.95%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	6,524	-	-	30,000	N/A
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	6,524	-	-	30,000	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	476,236	420,000	420,000	275,000	-34.52%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	476,236	420,000	420,000	275,000	-34.52%
Total Expenditures	482,760	420,000	420,000	305,000	-27.38%
Excess of Revenues Over (Under) Expenditures	(148,050)	(29,000)	(29,000)	121,000	-517.24%
Other Financing Sources (Uses)					
Transfers In	-	-	200,000	-	0.00%
Transfers Out	(93,882)	(113,442)	(113,442)	(112,428)	-0.89%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	35,830	-	-	20,000	N/A
Total Other Financing Sources (Uses)	(58,052)	(113,442)	86,558	(92,428)	-18.52%
Net Change in Fund Balance	(206,102)	(142,442)	57,558	28,572	
Fund Balances:					
Beginning of Year	316,540	110,438	110,438	167,996	
End of Year	\$ 110,438	\$ (32,004)	\$ 167,996	\$ 196,568	



2022 Capital Projects Budget Summary Water Area Charge St. Paul Fund (407)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	442,117	425,000	425,000	430,000	1.18%
Interest	10,355	20,000	10,000	10,000	-50.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	452,472	445,000	435,000	440,000	-1.12%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	115,086	101,980	101,980	120,700	18.36%
Total Current Expenditures	115,086	101,980	101,980	120,700	18.36%
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	115,086	101,980	101,980	120,700	18.36%
Excess of Revenues Over (Under) Expenditures	337,386	343,020	333,020	319,300	-6.92%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(940,753)	(169,572)	(169,572)	(546,727)	222.42%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(940,753)	(169,572)	(169,572)	(546,727)	222.42%
Net Change in Fund Balance	(603,367)	173,448	163,448	(227,427)	
Fund Balances:					
Beginning of Year	1,173,755	570,388	570,388	733,836	
End of Year	\$ 570,388	\$ 743,836	\$ 733,836	\$ 506,409	



2022 Capital Projects Budget Summary Water Area Charge North St. Paul Fund (408)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	11,757	11,800	11,800	11,800	0.00%
Interest	870	200	200	200	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	12,627	12,000	12,000	12,000	0.00%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	1,476	1,600	1,600	1,600	0.00%
Total Current Expenditures	1,476	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	1,476	1,600	1,600	1,600	0.00%
Excess of Revenues Over (Under) Expenditures	11,151	10,400	10,400	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	11,151	10,400	10,400	10,400	
Fund Balances:					
Beginning of Year	30,940	42,091	42,091	52,491	
End of Year	\$ 42,091	\$ 52,491	\$ 52,491	\$ 62,891	



2022 Capital Projects Budget Summary Right of Way Fund (409)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	19,947	12,000	12,000	12,000	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2,475	1,000	1,000	2,000	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	22,422	13,000	13,000	14,000	7.69%
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	22,422	13,000	13,000	14,000	7.69%
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	22,422	13,000	13,000	14,000	
Fund Balances:					
Beginning of Year	90,715	113,137	113,137	126,137	
End of Year	\$ 113,137	\$ 126,137	\$ 126,137	\$ 140,137	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-4 Fund (416)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	58,319	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	4,176	1,000	1,000	-	-100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	62,495	1,000	1,000	-	-100.00%
Expenditures:					
Current					
Community Development	-	1,000	1,000	5,000	0.00%
General Government	11,018	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	11,018	1,000	1,000	5,000	400.00%
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	11,018	1,000	1,000	5,000	400.00%
Excess of Revenues Over (Under) Expenditures	51,477	-	-	(5,000)	N/A
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(23,478)	(20,358)	(20,358)	(16,460)	-19.15%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(23,478)	(20,358)	(20,358)	(16,460)	-19.15%
Net Change in Fund Balance	27,999	(20,358)	(20,358)	(21,460)	
Fund Balances:					
Beginning of Year	199,657	227,656	227,656	207,298	
End of Year	\$ 227,656	\$ 207,298	\$ 207,298	\$ 185,838	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-5 Fund (417)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	58,657	-	-	-	0.00%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	4,143	1,000	1,000	1,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	62,800	1,000	1,000	1,000	0.00%
Expenditures:					
Current					
Community Development	9,403	5,000	6,500	5,000	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	9,403	5,000	6,500	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	9,403	5,000	6,500	5,000	0.00%
Excess of Revenues Over (Under) Expenditures	53,397	(4,000)	(5,500)	(4,000)	0.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(19,114)	(16,574)	(16,574)	(13,400)	-19.15%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(19,114)	(16,574)	(16,574)	(13,400)	-19.15%
Net Change in Fund Balance	34,283	(20,574)	(22,074)	(17,400)	
Fund Balances:					
Beginning of Year	162,318	196,601	196,601	174,527	
End of Year	\$ 196,601	\$ 176,027	\$ 174,527	\$ 157,127	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-6 Fund (418)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	183,867	180,000	200,000	210,000	16.67%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	10,311	4,000	3,000	8,000	100.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	194,178	184,000	203,000	218,000	18.48%
Expenditures:					
Current					
Community Development	-	5,000	1,000	5,000	0.00%
General Government	2,666	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,666	5,000	1,000	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	2,666	5,000	1,000	5,000	0.00%
Excess of Revenues Over (Under) Expenditures	191,512	179,000	202,000	213,000	18.99%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(107,909)	(93,569)	(93,569)	(78,368)	-16.25%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(107,909)	(93,569)	(93,569)	(78,368)	-16.25%
Net Change in Fund Balance	83,603	85,431	108,431	134,632	
Fund Balances:					
Beginning of Year	436,234	519,837	519,837	628,268	
End of Year	\$ 519,837	\$ 605,268	\$ 628,268	\$ 762,900	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-7 Fund (428)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	22,199	22,000	25,000	25,000	13.64%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	760	100	100	100	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	22,959	22,100	25,100	25,100	13.57%
Expenditures:					
Current					
Community Development	-	1,000	1,000	1,000	0.00%
General Government	263	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	263	1,000	1,000	1,000	0.00%
Debt Service					
TIF Developer Payments	20,867	21,000	21,000	23,500	11.90%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	20,867	21,000	21,000	23,500	11.90%
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	21,130	22,000	22,000	24,500	11.36%
Excess of Revenues Over (Under) Expenditures	1,829	100	3,100	600	500.00%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(331)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(331)	N/A
Net Change in Fund Balance	1,829	100	3,100	269	
Fund Balances:					
Beginning of Year	3,466	5,295	5,295	8,395	
End of Year	\$ 5,295	\$ 5,395	\$ 8,395	\$ 8,664	



2022 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	96,395	95,000	100,000	103,000	8.42%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	2,137	2,000	1,000	2,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	98,532	97,000	101,000	105,000	8.25%
Expenditures:					
Current					
Community Development	1,150	2,500	1,000	1,000	-60.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	1,150	2,500	1,000	1,000	-60.00%
Debt Service					
TIF Developer Payments	86,756	85,000	85,000	92,700	9.06%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	86,756	85,000	85,000	92,700	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	87,906	87,500	86,000	93,700	7.09%
Excess of Revenues Over (Under) Expenditures	10,626	9,500	15,000	11,300	18.95%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	-	-	-	(1,361)	N/A
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(1,361)	0.00%
Net Change in Fund Balance	10,626	9,500	15,000	9,939	
Fund Balances:					
Beginning of Year	83,358	93,984	93,984	108,984	
End of Year	\$ 93,984	\$ 103,484	\$ 108,984	\$ 118,923	



2022 Capital Projects Budget Summary Fire Station 3M Fund (432)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	45,550	40,000	40,000	40,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	45,550	40,000	40,000	40,000	0.00%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	182,482	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	182,482	-	-	-	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	-	10,700,000	13,000,000	-	N/A
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	10,700,000	13,000,000	-	N/A
Total Expenditures	182,482	10,700,000	13,000,000	-	N/A
Excess of Revenues Over (Under) Expenditures	(136,932)	(10,660,000)	(12,960,000)	40,000	-100.38%
Other Financing Sources (Uses)					
Transfers In	-	10,000,000	9,856,000	-	N/A
Transfers Out	-	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	1,600,000	2,000,000	-	N/A
Total Other Financing Sources (Uses)	-	11,600,000	11,856,000	-	N/A
Net Change in Fund Balance	(136,932)	940,000	(1,104,000)	40,000	
Fund Balances:					
Beginning of Year	2,079,459	1,942,527	1,942,527	838,527	
End of Year	\$ 1,942,527	\$ 2,882,527	\$ 838,527	\$ 878,527	



2022 Capital Projects Budget Summary Legacy Village Development Fund (433)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	264	-	100	-	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	264	-	100	-	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	-	-	6,017	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	6,017	-	0.00%
Total Expenditures	-	-	6,017	-	0.00%
Excess of Revenues Over (Under) Expenditures	264	-	(5,917)	-	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	264	-	(5,917)	-	
Fund Balances:					
Beginning of Year	5,653	5,917	5,917	-	
End of Year	\$ 5,917	\$ 5,917	\$ -	\$ -	



2022 Capital Projects Budget Summary Fire Training Facility Fund (440)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	-	-	-	-	0.00%
Total Revenues	-	-	-	-	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	-	-	-	-	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	36,000	36,000	36,000	36,000	
Fund Balances:					
Beginning of Year	(287,137)	(251,137)	(251,137)	(215,137)	
End of Year	\$ (251,137) \$	(215,137) \$	(215,137) \$	(179,137)	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-10 Fund (441)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	217,420	215,000	250,000	254,000	18.14%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	1,638	-	1,500	1,000	N/A
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	219,058	215,000	251,500	255,000	18.60%
Expenditures:					
Current					
Community Development	2,571	5,000	1,000	1,000	-80.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	2,571	5,000	1,000	1,000	-80.00%
Debt Service					
TIF Developer Payments	195,678	195,000	228,000	228,600	17.23%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	195,678	195,000	228,000	228,600	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	198,249	200,000	229,000	229,600	14.80%
Excess of Revenues Over (Under) Expenditures	20,809	15,000	22,500	25,400	69.33%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(60,000)	(20,000)	(20,000)	(22,864)	14.32%
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)	(20,000)	(22,864)	14.32%
Net Change in Fund Balance	(39,191)	(5,000)	2,500	2,536	
Fund Balances:					
Beginning of Year	65,744	26,553	26,553	29,053	
End of Year	\$ 26,553	\$ 21,553	\$ 29,053	\$ 31,589	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-11 Fund (443)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	2,379	25,000	-	-	-100.00%
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	-	-	-	-	0.00%
Total Revenues	2,379	25,000	-	-	-100.00%
Expenditures:					
Current					
Community Development	-	500	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	-	500	-	-	-100.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	-	500	-	-	-100.00%
Excess of Revenues Over (Under) Expenditures	2,379	24,500	-	-	-100.00%
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	2,379	24,500	-	-	
Fund Balances:					
Beginning of Year	(130,249)	(127,870)	(127,870)	(127,870)	
End of Year	\$ (127,870)	\$ (103,370)	\$ (127,870)	\$ (127,870)	



2022 Capital Projects Budget Summary

Tax Increment Financing District 1-12 Fund (448)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	-	0.00%
Tax Increments	1,002,980	1,000,000	940,000	941,000	-5.90%
Other Taxes	-	-	-	-	0.00%
Special Assessments	-	-	-	-	0.00%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	-	-	-	-	0.00%
Charges for Service	-	-	-	-	0.00%
Interest	15,517	5,000	5,000	5,000	0.00%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	1,018,497	1,005,000	945,000	946,000	-5.87%
Expenditures:					
Current					
Community Development	11,904	5,000	1,000	1,000	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	11,904	5,000	1,000	1,000	-80.00%
Debt Service					
TIF Developer Payments	802,384	800,000	752,000	752,800	-5.90%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	802,384	800,000	752,000	752,800	-5.90%
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	814,288	805,000	753,000	753,800	-6.36%
Excess of Revenues Over (Under) Expenditures	204,209	200,000	192,000	192,200	-3.90%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(100,225)	(97,425)	(97,425)	(111,928)	14.89%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(100,225)	(97,425)	(97,425)	(111,928)	14.89%
Net Change in Fund Balance	103,984	102,575	94,575	80,272	
Fund Balances:					
Beginning of Year	398,258	502,242	502,242	596,817	
End of Year	\$ 502,242	\$ 604,817	\$ 596,817	\$ 677,089	



2022 Capital Projects Budget Summary Tax Increment Financing District 1-13 Fund (449)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	325,634	380,000	400,000	403,000	6.05%
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	325,634	380,000	400,000	403,000	6.05%
Expenditures:					
Current					
Community Development	-	500	500	1,000	0.00%
General Government	4,478	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	4,478	500	500	1,000	100.00%
Debt Service					
TIF Developer Payments	245,658	290,000	290,000	323,000	11.38%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	245,658	290,000	290,000	323,000	11.38%
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	250,136	290,500	290,500	324,000	11.53%
Excess of Revenues Over (Under) Expenditures	75,498	89,500	109,500	79,000	-11.73%
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	0.00%
Transfers Out	(67,400)	(66,400)	(66,400)	(70,713)	6.50%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(67,400)	(66,400)	(66,400)	(70,713)	6.50%
Net Change in Fund Balance	8,098	23,100	43,100	8,287	
Fund Balances:					
Beginning of Year	(170,390)	(162,292)	(162,292)	(119,192)	
End of Year	\$ (162,292)	\$ (139,192)	\$ (119,192)	\$ (110,905)	



2022 Capital Projects Budget Summary

Tax Increment Financing District 1-14 Fund (451)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
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	-	2,500	-	-	-100.00%
Total Revenues	-	2,500	-	-	-100.00%
Expenditures:					
Current					
Community Development	16,339	2,500	-	-	-100.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Current Expenditures	16,339	2,500	-	-	-100.00%
Debt Service					
TIF Developer Payments	-	-	-	-	0.00%
Interest and Other Charges	-	-	-	-	0.00%
Total Debt Service	-	-	-	-	0.00%
Capital Outlay					
General Government	-	-	-	-	0.00%
Community Development	-	-	-	-	0.00%
Parks and Recreation	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Public Works	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	16,339	2,500	-	-	-100.00%
Excess of Revenues Over (Under) Expenditures	(16,339)	-	-	-	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	(16,339)	-	-	-	
Fund Balances:					
Beginning of Year	-	(16,339)	(16,339)	(16,339)	
End of Year	\$ (16,339)	\$ (16,339)	\$ (16,339)	\$ (16,339)	



2022 Capital Projects Budget Summary Street Revitalization Fund (499)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Revenues:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	0.00%
Tax Increments	-	-	-	-	0.00%
Other Taxes	1,231,091	1,200,000	1,200,000	1,231,000	2.58%
Special Assessments	384,396	82,000	82,000	207,000	152.44%
Licenses & Permits	-	-	-	-	0.00%
Intergovernmental	1,083,991	1,743,788	1,743,788	2,210,210	26.75%
Charges for Service	-	-	-	-	0.00%
Interest	10,914	15,000	10,000	5,000	-66.67%
Miscellaneous Revenue	-	-	-	-	0.00%
Total Revenues	2,710,392	3,040,788	3,035,788	3,653,210	20.14%
Expenditures:					
Current					
Community Development	-	-	-	-	0.00%
General Government	-	-	-	-	0.00%
Public Safety	-	-	-	-	0.00%
Parks & Recreation	-	-	-	-	0.00%
Public Works	90,528	80,000	80,000	100,000	0.00%
Total Current Expenditures	90,528	80,000	80,000	100,000	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	90,528	80,000	80,000	100,000	0.00%
Excess of Revenues Over (Under) Expenditures	2,619,864	2,960,788	2,955,788	3,553,210	20.01%
Other Financing Sources (Uses)					
Transfers In	1,037,628	-	-	-	0.00%
Transfers Out	(2,069,284)	(4,354,700)	(4,191,700)	(3,964,764)	-8.95%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(1,031,656)	(4,354,700)	(4,191,700)	(3,964,764)	-8.95%
Net Change in Fund Balance	1,588,208	(1,393,912)	(1,235,912)	(411,554)	-34.42%
Fund Balances:					
Beginning of Year	843,501	2,431,709	2,431,709	1,195,797	
End of Year	\$ 2,431,709	\$ 1,037,797	\$ 1,195,797	\$ 784,243	



2022 Capital Projects Budget Summary Public Improvement Projects Fund (500's)

	Actual 2020	Original Budget 2021	Estimated 2021	Budget 2022	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	861,486	1,300,000	1,300,000	1,299,600	-0.03%
Charges for Service	-	-	-	-	0.00%
Interest	136,174	-	50,000	-	0.00%
Miscellaneous Revenue	1,800,133	-	-	-	0.00%
Total Revenues	2,797,793	1,300,000	1,350,000	1,299,600	-0.03%
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	12,027,712	5,470,000	5,470,000	12,240,000	123.77%
Total Capital Outlay	12,027,712	5,470,000	5,470,000	12,240,000	0.00%
Total Expenditures	12,027,712	5,470,000	5,470,000	12,240,000	123.77%
Excess of Revenues Over (Under) Expenditures	(9,229,919)	(4,170,000)	(4,120,000)	(10,940,400)	162.36%
Other Financing Sources (Uses)					
Transfers In	11,958,390	4,170,000	4,007,000	10,940,400	162.36%
Transfers Out	(1,037,629)	-	-	-	0.00%
Issuance of Debt	-	-	-	-	0.00%
Premium on Debt	-	-	-	-	0.00%
Sale of Capital Assets	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	10,920,761	4,170,000	4,007,000	10,940,400	162.36%
Net Change in Fund Balance	1,690,842	-	(113,000)	-	
Fund Balances:					
Beginning of Year	1,580,098	3,270,940	3,270,940	3,157,940	
End of Year	\$ 3,270,940	\$ 3,270,940	\$ 3,157,940	\$ 3,157,940	

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City of Maplewood

2022 Budget Summary

Total Enterprise Funds

Date of Adoption: December 13, 2021

Enterprise Funds

	<u>Actual 2020</u>	<u>Budget 2021</u>	<u>Estimated 2021</u>	<u>Budget 2022</u>	<u>Budget % Incr/(Decr)</u>
Operating Revenues:					
User Charges	\$ 12,235,574	\$ 12,900,525	\$ 12,795,625	\$ 13,761,625	6.7%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	445,405	450,000	450,000	450,000	0.0%
Miscellaneous Revenue	34,282	15,500	27,500	25,500	64.5%
Total Operating Revenues	12,715,261	13,366,025	13,273,125	14,237,125	6.5%
Operating Expenses:					
Wages and Benefits	3,986,417	4,001,920	4,001,920	4,282,610	7.0%
Materials and Supplies	265,307	333,450	333,450	343,950	3.1%
Professional Services	5,826,123	6,018,890	6,018,890	6,879,530	14.3%
Depreciation	1,174,508	1,155,300	1,155,300	1,175,300	1.7%
Total Operating Expenses	11,252,355	11,509,560	11,509,560	12,681,390	10.2%
Operating Income (Loss)	1,462,906	1,856,465	1,763,565	1,555,735	-16.2%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	388,020	438,500	438,500	348,500	-20.5%
Investment Income	116,935	135,000	92,000	100,000	-25.9%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	(2,287)	(2,888)	(2,888)	(2,900)	0.4%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	10,000	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	512,668	570,612	527,612	445,600	-21.9%
Income (Loss) Before Operating Transfers	1,975,574	2,427,077	2,291,177	2,001,335	-17.5%
Capital Contributions	1,864,436	338,400	338,400	2,889,500	753.9%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(4,032,047)	(1,487,829)	(1,487,829)	(4,043,329)	171.8%
Change in Net Position	(192,037)	1,277,648	1,141,748	847,506	-33.7%
Net Position					
Beginning of Year	45,646,718	45,454,681	45,454,681	46,596,429	
End of Year	\$ 45,454,681	\$ 46,732,329	\$ 46,596,429	\$ 47,443,935	

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City of Maplewood

2022 Enterprise Budget Summary

Sanitary Sewer Fund

Responsible Department: Public Works

Sanitary Sewer Fund (601)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 5,209,748	\$ 5,604,900	\$ 5,600,000	\$ 6,456,000	15.2%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	33,911	15,000	20,000	25,000	66.7%
Total Operating Revenues	5,243,659	5,619,900	5,620,000	6,481,000	15.3%
Operating Expenses:					
Wages and Benefits	722,781	708,550	708,550	776,190	9.5%
Materials and Supplies	36,818	46,000	46,000	46,000	0.0%
Professional Services	3,855,721	3,928,530	3,928,530	4,499,100	14.5%
Depreciation	374,645	410,000	410,000	375,000	-8.5%
Total Operating Expenses	4,989,965	5,093,080	5,093,080	5,696,290	11.8%
Operating Income (Loss)	253,694	526,820	526,920	784,710	49.0%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	1,093	1,000	1,000	1,000	0.0%
Investment Income	44,240	50,000	30,000	40,000	-20.0%
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)	45,333	51,000	31,000	41,000	-19.6%
Income (Loss) Before Operating Transfers	299,027	577,820	557,920	825,710	42.9%
Capital Contributions	601,578	126,900	126,900	805,900	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(1,236,882)	(649,348)	(649,348)	(1,330,028)	104.8%
Change in Net Position	(336,277)	55,372	35,472	301,582	444.6%
Net Position					
Beginning of Year	15,456,232	15,119,955	15,119,955	15,155,427	
End of Year	\$ 15,119,955	\$ 15,175,327	\$ 15,155,427	\$ 15,457,009	



City of Maplewood

2022 Enterprise Budget Summary

Environmental Utility Fund

Responsible Department: Public Works

Environmental Utility Fund (604)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 3,116,622	\$ 3,100,000	\$ 3,000,000	\$ 3,110,000	0.3%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	371	-	-	-	0.0%
Total Operating Revenues	3,116,993	3,100,000	3,000,000	3,110,000	0.3%
Operating Expenses:					
Wages and Benefits	673,905	740,850	740,850	772,270	4.2%
Materials and Supplies	15,977	48,200	48,200	48,200	0.0%
Professional Services	503,841	396,130	396,130	413,530	4.4%
Depreciation	590,956	595,000	595,000	590,000	-0.8%
Total Operating Expenses	1,784,679	1,780,180	1,780,180	1,824,000	2.5%
Operating Income (Loss)	1,332,314	1,319,820	1,219,820	1,286,000	-2.6%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	890	1,000	1,000	1,000	0.0%
Investment Income	17,794	50,000	30,000	25,000	-50.0%
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)	18,684	51,000	31,000	26,000	-49.0%
Income (Loss) Before Operating Transfers	1,350,998	1,370,820	1,250,820	1,312,000	-4.3%
Capital Contributions	1,262,858	211,500	211,500	2,083,600	885.2%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(2,715,165)	(758,481)	(758,481)	(2,633,301)	247.2%
Change in Net Position	(101,309)	823,839	703,839	762,299	-7.5%
Net Position					
Beginning of Year	25,143,714	25,042,405	25,042,405	25,746,244	
End of Year	\$ 25,042,405	\$ 25,866,244	\$ 25,746,244	\$ 26,508,543	



City of Maplewood

2022 Enterprise Budget Summary

Recycling Fund

Responsible Department: Parks

Recycling Fund (605)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 953,091	\$ 1,095,625	\$ 1,095,625	\$ 1,095,625	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	-	-	-	-	0.0%
Miscellaneous Revenue	-	500	7,500	500	0.0%
Total Operating Revenues	953,091	1,096,125	1,103,125	1,096,125	0.0%
Operating Expenses:					
Wages and Benefits	95,232	80,510	80,510	87,200	8.3%
Materials and Supplies	64,605	35,500	35,500	36,000	1.4%
Professional Services	818,771	1,010,180	1,010,180	963,750	-4.6%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	978,608	1,126,190	1,126,190	1,086,950	-3.5%
Operating Income (Loss)	(25,517)	(30,065)	(23,065)	9,175	-130.5%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	116,957	96,500	96,500	96,500	0.0%
Investment Income	6,302	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)	123,259	101,500	98,500	101,500	0.0%
Income (Loss) Before Operating Transfers	97,742	71,435	75,435	110,675	54.9%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	(55,000)	(55,000)	(55,000)	(55,000)	0.0%
Change in Net Position	42,742	16,435	20,435	55,675	238.8%
Net Position					
Beginning of Year	318,053	360,795	360,795	381,230	
End of Year	\$ 360,795	\$ 377,230	\$ 381,230	\$ 436,905	



City of Maplewood

2022 Enterprise Budget Summary

Ambulance Fund

Responsible Department: Public Safety

Ambulance Fund (606)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 2,956,113	\$ 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	-	-	-	-	0.0%
Total Operating Revenues	2,956,113	3,100,000	3,100,000	3,100,000	0.0%
Operating Expenses:					
Wages and Benefits	2,494,499	2,472,010	2,472,010	2,646,950	7.1%
Materials and Supplies	147,907	189,750	189,750	199,750	5.3%
Professional Services	437,763	463,550	463,550	461,100	-0.5%
Depreciation	208,595	150,000	150,000	210,000	40.0%
Total Operating Expenses	3,288,764	3,275,310	3,275,310	3,517,800	7.4%
Operating Income (Loss)	(332,651)	(175,310)	(175,310)	(417,800)	138.3%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	269,080	340,000	340,000	250,000	-26.5%
Investment Income	28,267	15,000	15,000	15,000	0.0%
Property Taxes	-	-	-	-	0.0%
Other Nonoperating Expense	(2,287)	(2,888)	(2,888)	(2,900)	0.4%
Other Nonoperating Income	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	10,000	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	305,060	352,112	352,112	262,100	-25.6%
Income (Loss) Before Operating Transfers	(27,591)	176,802	176,802	(155,700)	-188.1%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(27,591)	176,802	176,802	(155,700)	-188.1%
Net Position:					
Beginning of Year	3,924,504	3,896,913	3,896,913	4,073,715	
End of Year	\$ 3,896,913	\$ 4,073,715	\$ 4,073,715	\$ 3,918,015	



City of Maplewood

2022 Enterprise Budget Summary

Street Light Fund

Responsible Department: Public Works

Street Light Utility Fund (607)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ -	\$ -	\$ -	\$ -	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Franchise Taxes	445,405	450,000	450,000	450,000	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	445,405	450,000	450,000	450,000	0.0%
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	-	14,000	14,000	14,000	0.0%
Professional Services	210,027	220,500	220,500	542,050	145.8%
Depreciation	312	300	300	300	0.0%
Total Operating Expenses	210,339	234,800	234,800	556,350	136.9%
Operating Income (Loss)	235,066	215,200	215,200	(106,350)	-149.4%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	20,332	15,000	15,000	15,000	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)	20,332	15,000	15,000	15,000	0.0%
Income (Loss) Before Operating Transfers	255,398	230,200	230,200	(91,350)	-139.7%
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	230,398	205,200	205,200	(116,350)	-156.7%
Net Position					
Beginning of Year	804,215	1,034,613	1,034,613	1,239,813	
End of Year	\$ 1,034,613	\$ 1,239,813	\$ 1,239,813	\$ 1,123,463	

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City of Maplewood

2022 Budget Summary

Total Internal Services Funds

Date of Adoption: December 13, 2021

Responsible Department: Finance

Internal Service Funds

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 8,687,812	\$ 8,851,717	\$ 8,846,717	\$ 9,229,100	4.3%
Commodity Sales	19,948	35,000	35,000	30,000	-14.3%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	23,885	-	-	-	N/A
Total Operating Revenues	8,731,645	8,886,717	8,881,717	9,259,100	4.2%
Operating Expenses:					
Wages and Benefits	7,516,573	7,507,467	7,492,467	7,740,290	3.1%
Materials and Supplies	200,952	237,700	237,700	212,250	-10.7%
Professional Services	824,182	804,300	804,300	895,410	11.3%
Depreciation	420,142	386,000	386,000	421,000	9.1%
Total Operating Expenses	8,961,849	8,935,467	8,920,467	9,268,950	3.7%
Operating Income (Loss)	(230,204)	(48,750)	(38,750)	(9,850)	-79.8%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	13,698	32,410	32,410	10,000	-69.1%
Investment Income	54,462	47,000	42,000	43,500	-7.4%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	113,326	25,000	25,000	36,000	44.0%
Total Nonoperating Revenue (Expense)	181,486	104,410	99,410	89,500	-14.3%
Income (Loss) Before Operating Transfers	(48,718)	55,660	60,660	79,650	43.1%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	500,000	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(48,718)	55,660	560,660	79,650	43.1%
Net Position Beginning of Year	3,714,828	3,666,110	3,666,110	4,226,770	
End of Year	\$ 3,666,110	\$ 3,721,770	\$ 4,226,770	\$ 4,306,420	

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City of Maplewood

2022 Internal Services Budget Summary

Employee Benefits Internal Service Fund

Responsible Department: Finance

Employee Benefits Fund (701)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 6,372,308	\$ 6,582,807	\$ 6,582,807	\$ 6,781,800	3.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	6,372,308	6,582,807	6,582,807	6,781,800	3.0%
Operating Expenses:					
Wages and Benefits	6,617,247	6,582,807	6,582,807	6,781,800	3.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	46,434	40,000	40,000	45,000	12.5%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	6,663,681	6,622,807	6,622,807	6,826,800	3.1%
Operating Income (Loss)	(291,373)	(40,000)	(40,000)	(45,000)	12.5%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	13,698	32,410	32,410	10,000	-69.1%
Investment Income	29,407	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)	43,105	57,410	52,410	35,000	-39.0%
Income (Loss) Before Operating Transfers	(248,268)	17,410	12,410	(10,000)	-157.4%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	300,000	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	(248,268)	17,410	312,410	(10,000)	-157.4%
Net Position					
Beginning of Year	(336,451)	(584,719)	(584,719)	(272,309)	
End of Year	\$ (584,719)	\$ (567,309)	\$ (272,309)	\$ (282,309)	



City of Maplewood

2022 Internal Services Budget Summary

Fleet Management Internal Service Fund

Responsible Department: Public Works

Fleet Management Fund (702)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 976,000	\$ 976,000	\$ 976,000	\$ 1,073,600	10.0%
Commodity Sales	19,948	35,000	35,000	30,000	-14.3%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	995,948	1,011,000	1,011,000	1,103,600	9.2%
Operating Expenses:					
Wages and Benefits	350,179	353,490	353,490	375,890	6.3%
Materials and Supplies	162,055	148,000	148,000	150,000	1.4%
Professional Services	163,979	160,100	160,100	158,400	-1.1%
Depreciation	369,467	335,000	335,000	370,000	10.4%
Total Operating Expenses	1,045,680	996,590	996,590	1,054,290	5.8%
Operating Income (Loss)	(49,732)	14,410	14,410	49,310	242.2%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	1,301	5,000	5,000	1,000	-80.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	111,730	25,000	25,000	35,000	0.0%
Total Nonoperating Revenue (Expense)	113,031	30,000	30,000	36,000	20.0%
Income (Loss) Before Operating Transfers	63,299	44,410	44,410	85,310	92.1%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	200,000	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	63,299	44,410	244,410	85,310	92.1%
Net Position					
Beginning of Year	2,910,529	2,973,828	2,973,828	3,218,238	
End of Year	\$ 2,973,828	\$ 3,018,238	\$ 3,218,238	\$ 3,303,548	



City of Maplewood

2022 Internal Services Budget Summary

IT Internal Service Fund

Responsible Department: Information Technology

Information Technology Fund (703)

	Actual 2020	Budget 2020	Estimated 2020	Budget 2021	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 954,000	\$ 900,000	\$ 900,000	\$ 926,400	2.9%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	2,356	-	-	-	0.0%
Total Operating Revenues	956,356	900,000	900,000	926,400	2.9%
Operating Expenses:					
Wages and Benefits	431,062	431,170	431,170	442,600	2.7%
Materials and Supplies	38,897	89,700	89,700	62,250	-30.6%
Professional Services	357,012	318,200	318,200	369,710	16.2%
Depreciation	50,675	51,000	51,000	51,000	0.0%
Total Operating Expenses	877,646	890,070	890,070	925,560	4.0%
Operating Income (Loss)	78,710	9,930	9,930	840	-91.5%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	3,586	1,000	1,000	1,500	50.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	1,596	-	-	1,000	0.0%
Total Nonoperating Revenue (Expense)	5,182	1,000	1,000	2,500	150.0%
Income (Loss) Before Operating Transfers	83,892	10,930	10,930	3,340	-69.4%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	83,892	10,930	10,930	3,340	-69.4%
Net Position					
Beginning of Year	219,877	303,769	303,769	314,699	
End of Year	\$ 303,769	\$ 314,699	\$ 314,699	\$ 318,039	



City of Maplewood

2022 Internal Services Budget Summary

Dental Insurance Internal Service Fund

Responsible Department: Finance

Dental Insurance Fund (704)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 123,724	\$ 140,000	\$ 135,000	\$ 140,000	0.0%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	-	-	-	-	0.0%
Total Operating Revenues	123,724	140,000	135,000	140,000	0.0%
Operating Expenses:					
Wages and Benefits	118,085	140,000	125,000	140,000	0.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	-	-	-	-	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	118,085	140,000	125,000	140,000	0.0%
Operating Income (Loss)	5,639	-	10,000	-	#DIV/0!
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	2,421	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)	2,421	1,000	1,000	1,000	0.0%
Income (Loss) Before Operating Transfers	8,060	1,000	11,000	1,000	0.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	8,060	1,000	11,000	1,000	0.0%
Net Position					
Beginning of Year	101,865	109,925	109,925	120,925	
End of Year	\$ 109,925	\$ 110,925	\$ 120,925	\$ 121,925	



City of Maplewood

2022 Internal Services Budget Summary

Risk Management Internal Service Fund

Responsible Department: Finance

Risk Management Fund (705)

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	Budget % Incr/(Decr)
Operating Revenues:					
User Charges	\$ 261,780	\$ 252,910	\$ 252,910	\$ 307,300	21.5%
Commodity Sales	-	-	-	-	0.0%
Rental Revenues	-	-	-	-	0.0%
Miscellaneous Revenue	21,529	-	-	-	0.0%
Total Operating Revenues	283,309	252,910	252,910	307,300	21.5%
Operating Expenses:					
Wages and Benefits	-	-	-	-	0.0%
Materials and Supplies	-	-	-	-	0.0%
Professional Services	256,757	286,000	286,000	322,300	0.0%
Depreciation	-	-	-	-	0.0%
Total Operating Expenses	256,757	286,000	286,000	322,300	12.7%
Operating Income (Loss)	26,552	(33,090)	(33,090)	(15,000)	-54.7%
Nonoperating Revenues (Expenses)					
Intergovernmental Grants	-	-	-	-	0.0%
Investment Income	17,747	15,000	15,000	15,000	0.0%
Other Nonoperating Expense	-	-	-	-	0.0%
Gain (Loss) on Sale of Assets	-	-	-	-	0.0%
Total Nonoperating Revenue (Expense)	17,747	15,000	15,000	15,000	0.0%
Income (Loss) Before Operating Transfers	44,299	(18,090)	(18,090)	-	-100.0%
Capital Contributions	-	-	-	-	0.0%
Operating Transfers In	-	-	-	-	0.0%
Operating Transfers Out	-	-	-	-	0.0%
Change in Net Position	44,299	(18,090)	(18,090)	-	-100.0%
Net Position					
Beginning of Year	819,008	863,307	863,307	845,217	
End of Year	\$ 863,307	\$ 845,217	\$ 845,217	\$ 845,217	

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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 \$1,570,818, or 4.08% overall. Fund balance in the capital project service funds will decrease due to planned projects; however, the City levied to increase fund balance in the General Fund by \$40,000 to improve liquidity.

Special Revenue Funds:

Fund balance in the special revenue funds will decrease by \$21,560, or 1.46%, in 2022. Significant changes are described by fund below.

Police Services – fund balance in this fund will decrease by \$16,500, or 34.37%, due to planned purchases of supplies and equipment.

Fire Training Operations Fund – fund balance will decrease approximately \$4,700, or 8.55%, 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 will decrease \$54,534, or 0.38%, in 2022. 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 approximately \$1,534,734, or 15.61%, primarily due to planned capital projects. Significant changes are described below.

Building Replacement – fund balance will increase \$34,000 or 9.38%, due to project phasing. Capital expenditures from this fund vary annually, depending on the capital improvement plan.

Park Improvement – fund balance will decrease \$1,250,000, or 80.68%, due to planned improvements at Goodrich Park, Harvest Park, Nature Center and several picnic shelters.

Public Safety Equipment – fund balance will increase \$28,572, or 17.01% due to an increase in the levy to accommodate future capital needs.

Fire Training Facility – fund balance will increase \$36,000, or 16.73%, 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 decrease \$227,427, or 30.99%, due to planned 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 19.81%, in 2022. The City is intentionally replenishing the reserves for future capital projects.

Right-of-Way-Fund – fund balance will increase \$14,000, or 11.10%, in 2022. 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 \$197,075, or 13.2%, overall. This is primarily due to projected collections of tax increment.

Street Revitalization – fund balance will decrease \$411,554, or 34.42%, due to planned capital projects. Expenditures are funded by franchise taxes designated for capital purposes.

Fire Station 3M – fund balance will increase \$40,000 due to planned land sale revenues.

Enterprise Funds

Net position in the enterprise funds will increase \$847,506, or 1.82%, in 2022. This is primarily due to projected increases in environmental and recycling fees. Significant changes in the enterprise funds are noted below.

Recycling and Trash – net position in this fund will increase \$55,675, or 14.6%, in 2022, due to lower projected GASB 68 pension expense.

Street Lights – net position will decrease \$116,350, or 9.38%, due to projected expenditures related to a cooperative traffic signal project with Ramsey County.

Internal Service Funds

Net position in the internal service funds will increase \$79,650, or 1.88%, in 2022. This is mostly due to an increase in rental charges for the Fleet Fund. Significant changes in internal service funds are described below.

Employee Benefits – net position will decrease \$10,000, or 3.67%, in this fund. This is due to an increase in administrative fees.

Fleet – net position will increase \$85,310, or 2.65%, due to an increase in rental charges.

BUDGETED CHANGES IN FUND BALANCE AND NET POSITION

Fund	Beginning Fund Balance 1-1-2022	2022 Revenues	Net Transfers and Other Sources/Uses	2022 Expenditures	Ending Fund Balance 12-31-2022
<u>GOVERNMENTAL FUNDS:</u>					
General Fund	12,956,997	22,317,280	1,355,000	23,632,280	12,996,997
Total General Fund	12,956,997	22,317,280	1,355,000	23,632,280	12,996,997
Special Revenue Funds:					
Charitable Gambling	48,260	30,000	-	30,000	48,260
Communications	1,013,035	592,000	-	587,860	1,017,175
Recreation Programs	-	-	-	-	-
Police Services	48,011	8,500	-	25,000	31,511
Fire Training Operations	54,948	96,000	(36,000)	64,700	50,248
Tree Fund	69,200	10,500	-	15,000	64,700
EDA	242,717	100,000	-	100,000	242,717
Total Special Revenue	1,476,171	837,000	(36,000)	822,560	1,454,611
Debt Service Fund	14,195,378	7,145,581	958,509	8,158,614	14,140,853
Total Debt Service Fund	14,195,378	7,145,581	958,509	8,158,614	14,140,853
Capital Projects Funds:					
Building Replacement	362,334	226,500	-	192,500	396,334
MCC Capital Improvement	274,639	215,240	-	222,040	267,839
Park Improvement	1,549,301	75,000	-	1,325,000	299,301
Capital Improvement	96,726	211,000	-	210,000	97,726
Public Safety Equipment	167,996	426,000	(92,428)	305,000	196,568
WAC St. Paul	733,836	440,000	(546,727)	120,700	506,409
WAC North St. Paul	52,491	12,000	-	1,600	62,891
Right of Way	126,137	14,000	-	-	140,137
TIF 1-4	207,298	-	(16,460)	5,000	185,838
TIF 1-5	174,527	1,000	(13,400)	5,000	157,127
TIF 1-6	628,268	218,000	(78,368)	5,000	762,900
TIF 1-7	8,395	25,100	(331)	24,500	8,664
TIF 1-8	108,984	105,000	(1,361)	93,700	118,923
TIF 1-10	29,053	255,000	(22,864)	229,600	31,589
TIF 1-11	(127,870)	-	-	-	(127,870)
TIF 1-12	596,817	946,000	(111,928)	753,800	677,089
TIF 1-13	(119,192)	403,000	(70,713)	324,000	(110,905)
TIF 1-14	(16,339)	-	-	-	(16,339)
Fire Station 3M	838,527	40,000	-	-	878,527
Fire Training Facility	(215,137)	-	36,000	-	(179,137)
Street Revitalization	1,195,797	3,653,210	(3,964,764)	100,000	784,243
Public Improvements	3,157,940	1,299,600	10,940,400	12,240,000	3,157,940
Total Capital Projects	9,830,528	8,565,650	6,057,056	16,157,440	8,295,794

Fund	Beginning Fund Balance 1-1-2022	2022 Revenues	Net Transfers and Other Sources/Uses	2022 Expenditures	Ending Fund Balance 12-31-2022
TOTAL GOVERNMENTAL FUNDS	38,459,074	38,865,511	8,334,565	48,770,894	36,888,255

Fund	Beginning Fund Balance 1-1-2022	2022 Revenues	Net Transfers and Other Sources/Uses	2022 Expenditures	Ending Fund Balance 12-31-2022
ENTERPRISE FUNDS:					
Ambulance	4,073,715	3,365,000	-	3,520,700	3,918,015
Environmental Utility	25,746,244	3,136,000	(549,701)	1,824,000	26,508,543
Recycling	381,230	1,197,625	(55,000)	1,086,950	436,905
Sewer	15,155,427	6,522,000	(524,128)	5,696,290	15,457,009
Street Light	1,239,813	465,000	(25,000)	556,350	1,123,463
TOTAL ENTERPRISE FUNDS	46,596,429	14,685,625	(1,153,829)	12,684,290	47,443,935

Fund	Beginning Fund Balance 1-1-2022	2022 Revenues	Net Transfers and Other Sources/Uses	2022 Expenditures	Ending Fund Balance 12-31-2022
INTERNAL SERVICE FUNDS:					
Employee Benefits	(272,309)	6,816,800	-	6,826,800	(282,309)
Dental Insurance	120,925	141,000	-	140,000	121,925
Fleet	3,218,238	1,139,600	-	1,054,290	3,303,548
Information Technology	314,699	928,900	-	925,560	318,039
Risk Management	845,217	322,300	-	322,300	845,217
TOTAL INTERNAL SERVICE FUNDS	4,226,770	9,348,600	0	9,268,950	4,306,420

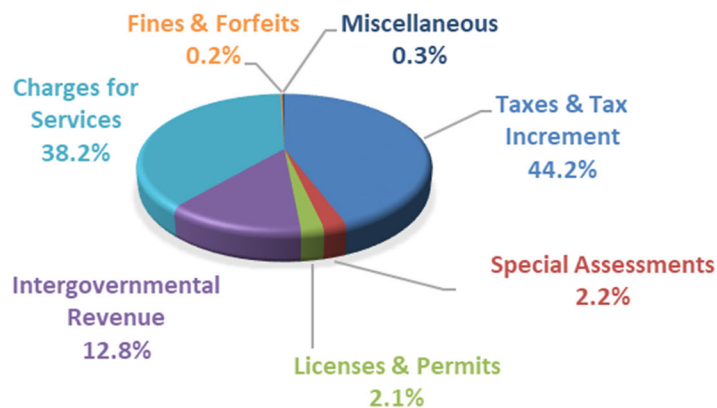
88,638,610

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.

2022 REVENUE SOURCES

\$65,026,896



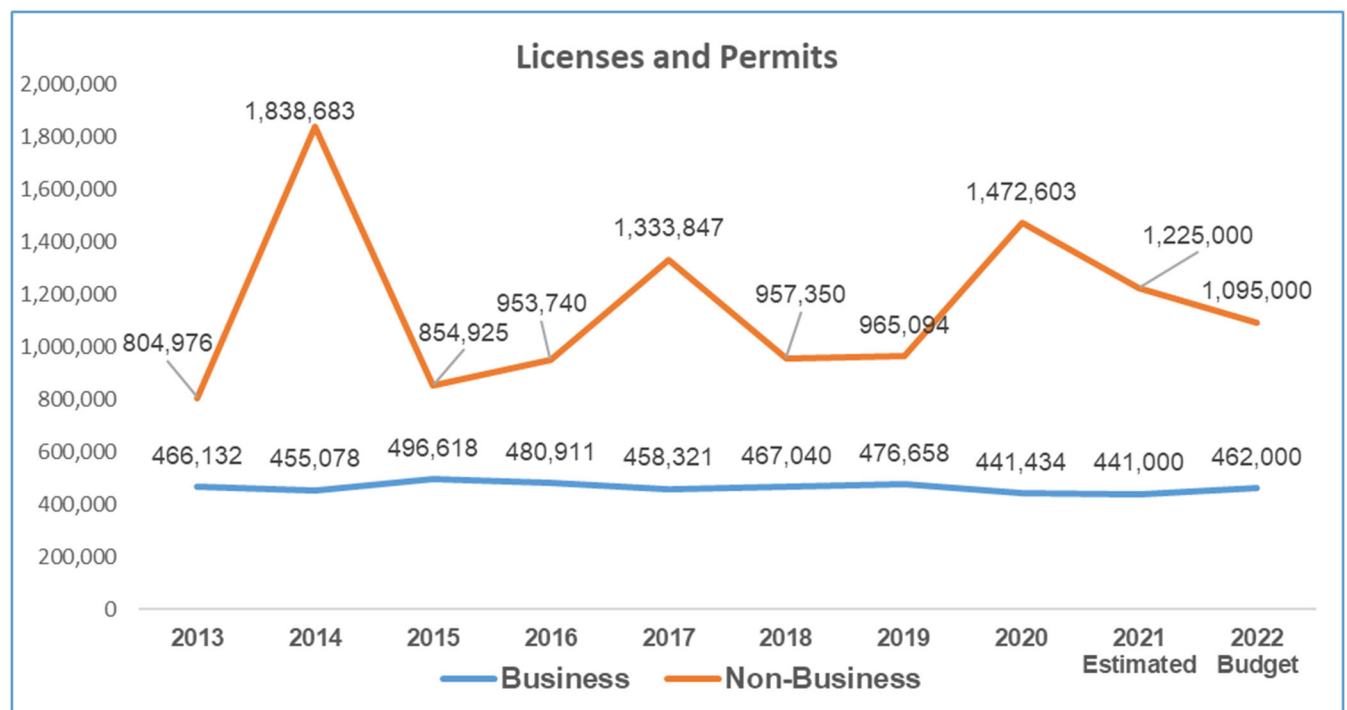
Taxes and Tax Increment - Tax revenues consist of property taxes, tax increments, charitable gambling funds, and penalties and interest. Taxes are the main source of revenue for the General Fund. Combined with other revenues, taxes support budgeted expenditures. Revenues must be sufficient to provide services and maintain adequate fund balance to cover emergencies and contingencies. We expect property tax collections for 2022 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
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%
2022	\$24,369,853	5.0%

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 2.2% of the total budgeted revenues in 2022. 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
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%
2022	\$1,390,590	+2.1%

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.



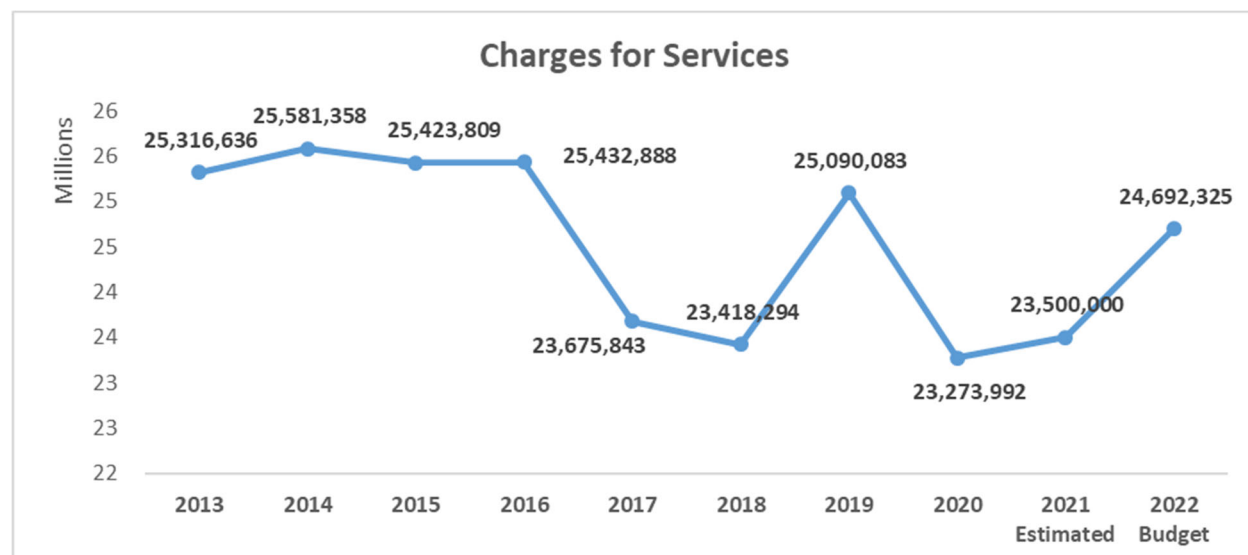
The spike in 2014 was due to the addition of a new research and development facility on the 3M campus and was not considered in the trend analysis.

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
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	474,915	209,349	2,091,240	1,119,106	4,081,097	7,975,707
2021 Est	487,972	221,250	1,885,930	1,242,600	4,121,290	7,959,042
2022 Budget	470,000	210,000	2,064,740	1,298,933	4,229,557	8,273,230

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
2013	\$298,427
2014	\$297,444
2015	\$239,430
2016	\$199,872
2017	\$210,218
2018	\$178,651
2019	\$171,169
2020	\$156,926
2021 Estimate	\$160,000
2022 Budget	\$158,000

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
2013	\$32,540
2014	\$78,571
2015	\$114,192
2016	\$138,846
2017	\$249,659
2018	\$525,446
2019	\$1,247,022
2020	\$868,397
2021 Estimate	\$422,030
2022 Budget	\$388,400

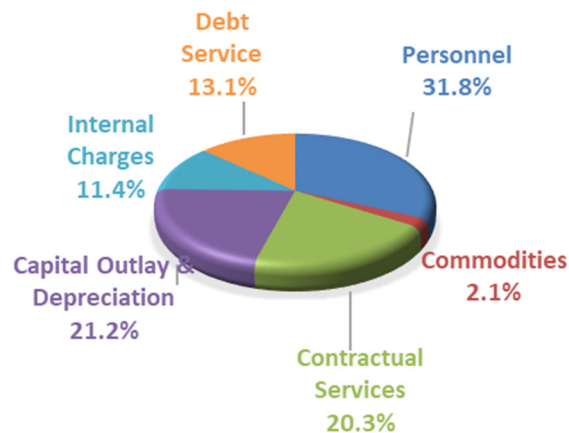
Miscellaneous Revenues - Miscellaneous revenues include park and water availability charges, donations and dividends. The budget is based on a review of the prior three years actuals, excluding one-time revenues.

Year	Miscellaneous Revenues
2013	\$597,382
2014	\$522,016
2015	\$756,221
2016	\$639,334
2017	\$454,822
2018	\$1,524,322
2019	\$2,021,762
2020	\$2,005,841
2021 Estimate	\$180,840
2022 Budget	\$166,500

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.

2022 Expenditures \$72,887,294



Personnel - Personnel costs are 31.8% of the total budget. These costs are increasing \$1,079,470 or 4.9%, over the prior budget due to inflationary salary adjustments. Three full-time equivalent positions were added in the 2022 budget.

Commodities – The purchase of supplies and commodities makes up 2.1% of the total budget. Expenditures for commodities will increase \$8,960, or 0.6%, in 2022. This is due to inflationary increases.

Contractual Services - Contractual services are 20.3% of the total budget and will increase \$3,224,940, or 27.8%, in 2022. This is due to the spenddown of the ARPA grant.

Capital Outlay and Depreciation - These expenditures make up 21.2% of the total budget. Estimated costs are \$2,787,068, or 15.3%, less than the prior year primarily due to the North Fire Station project.

Debt Service – Debt service payments are 13.1% of the total budget. Budgeted expenditures for debt service will be \$242,437, or 2.5%, less in 2022 due to the normal amortization of principal.

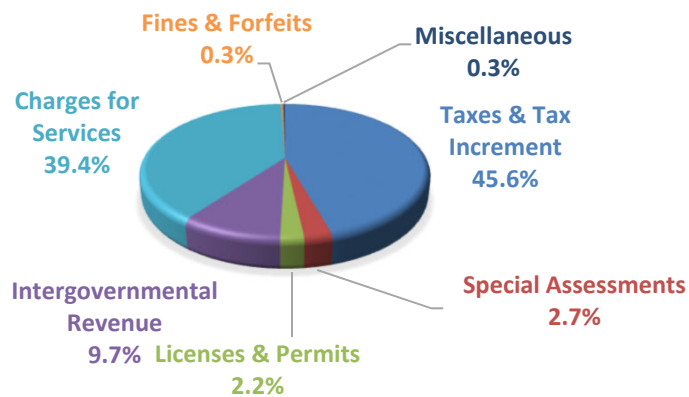
Internal Charges – Interdepartmental charges are 11.4% of the total budget. They are increasing \$297,993, or 3.7%, over the prior year due to increased employee health insurance. Expenditures in the internal service funds are offset by interdepartmental rental charges in the City budget. Therefore, internal charges are not actually expenses.

ALLOCATION OF TOTAL REVENUE SOURCES

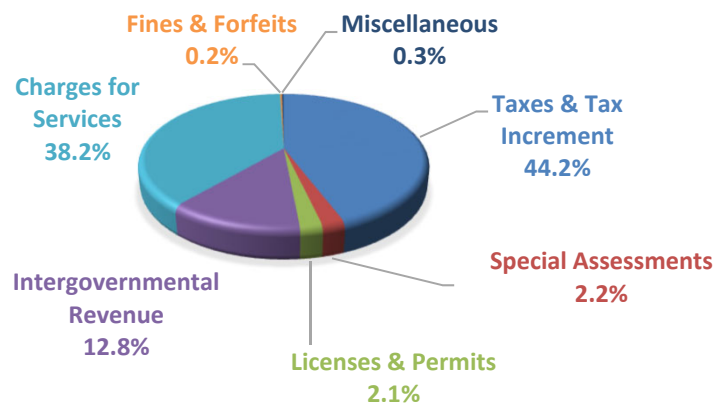
<u>SOURCE</u>	<u>2021 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>2022 BUDGET</u>	<u>PERCENT OF TOTAL</u>
Taxes & Tax Increment	\$27,371,300	45.3%	\$28,588,851	44.0%
Special Assessments	1,592,400	2.6%	1,390,590	2.1%
Licenses & Permits	1,328,000	2.2%	1,369,000	2.1%
Intergovernmental Revenue	5,795,878	9.6%	8,273,230	12.7%
Charges for Services	23,641,542	39.1%	24,692,325	38.0%
Fines & Forfeits	168,000	0.3%	158,000	0.2%
Interest Earnings	422,030	0.7%	388,400	0.6%
Miscellaneous	155,840	0.3%	166,500	0.3%
Totals	\$60,474,990	100.0%	\$65,026,896	100.0%

ALL BUDGETARY FUNDS REVENUE SUMMARY

2021 REVENUE SOURCES \$60,474,990



2022 REVENUE SOURCES \$65,026,896



ALLOCATION OF TOTAL EXPENDITURES

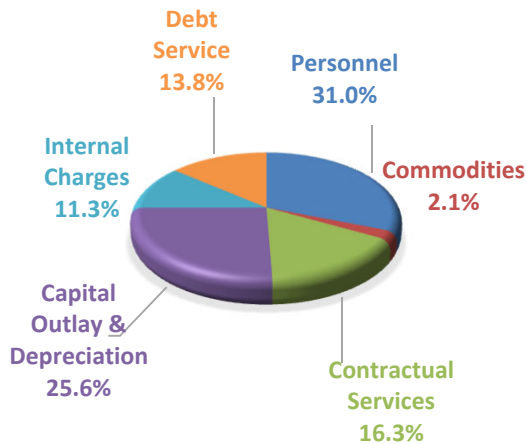
<u>TYPE</u>	<u>2021 BUDGET</u>	<u>PERCENT OF TOTAL</u>	<u>2022 BUDGET</u>	<u>PERCENT OF TOTAL</u>
Personnel	\$22,085,280	31.0%	\$23,164,750	31.8%
Commodities	1,526,740	2.1%	1,535,700	2.1%
Contractual Services	11,587,600	16.3%	14,812,540	20.3%
Capital Outlay & Depreciation	18,238,768	25.6%	15,451,700	21.2%
Internal Charges	8,045,397	11.3%	8,343,390	11.4%
Debt Service	9,821,651	13.8%	9,579,214	13.1%
Totals	\$71,305,436	100.0%	\$72,887,294	100.0%

<u>DEPARTMENT</u>				
General Government	\$ 4,073,390	5.7%	\$ 4,565,230	6.3%
Community Development	4,635,000	6.5%	4,610,200	6.3%
Parks & Recreation	1,888,080	2.6%	3,226,310	4.4%
Public Safety	27,504,198	38.6%	19,422,280	26.6%
Public Works	14,447,650	20.3%	22,215,110	30.5%
Internal Services	8,935,467	12.5%	9,268,950	12.7%
Debt Service	9,821,651	13.8%	9,579,214	13.1%
Totals	\$71,305,436	100.0%	\$72,887,294	100.0%

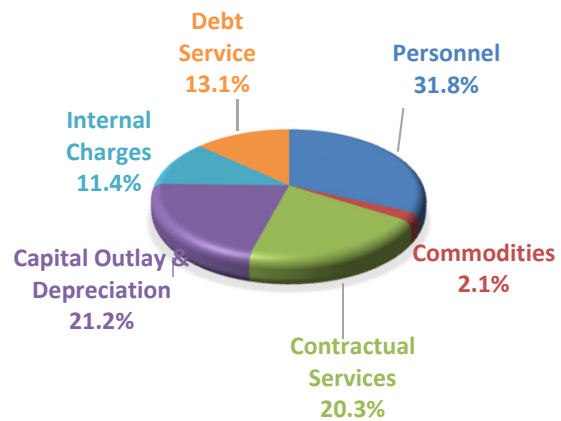
ALL BUDGETARY FUNDS EXPENDITURE SUMMARY

Type

2021

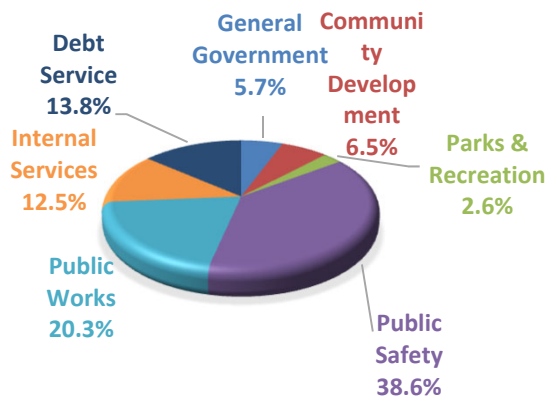


2022

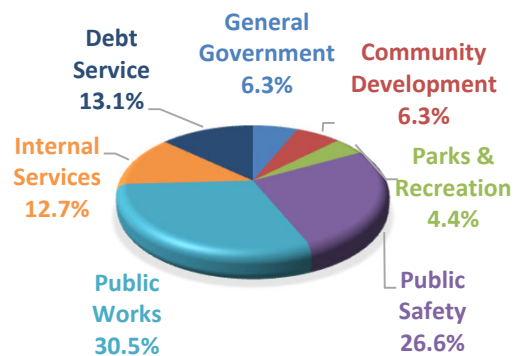


Department

2021



2022



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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 3.75 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 for 2022.

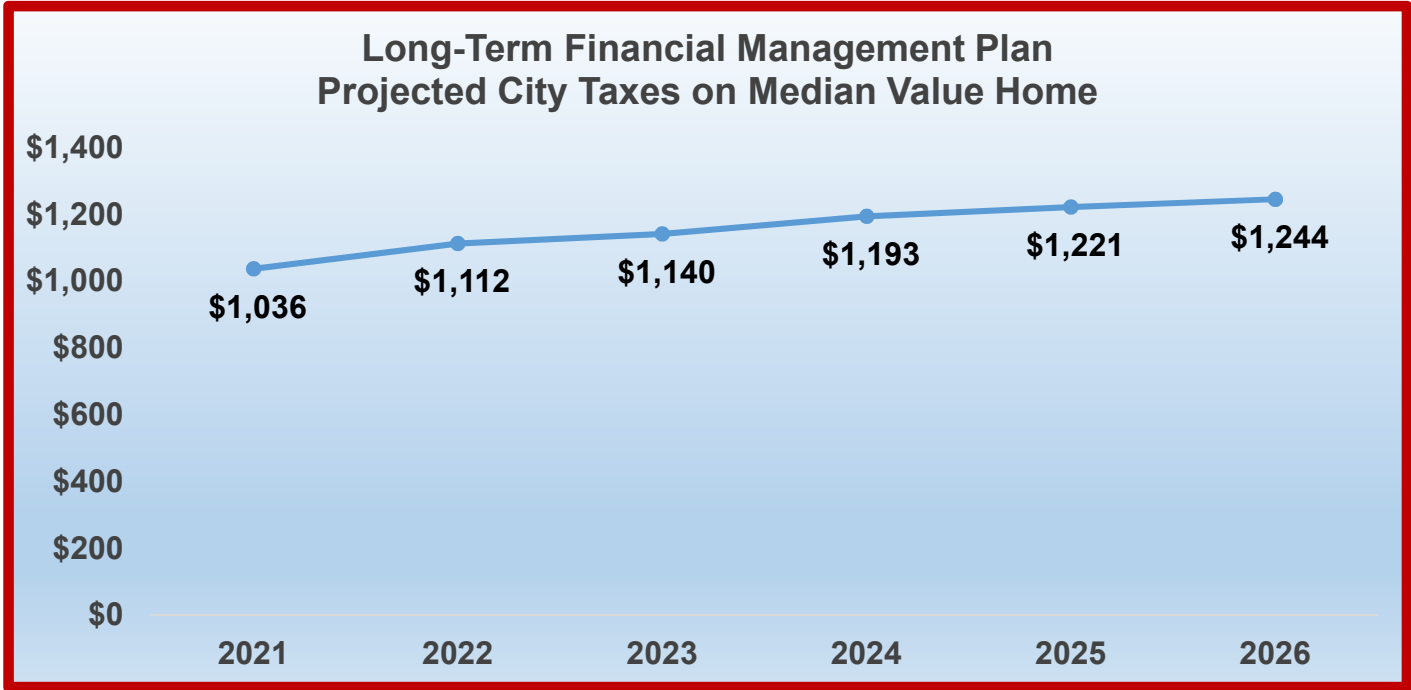


GENERAL FUND LONG-TERM FINANCIAL PROJECTIONS 2022-2026

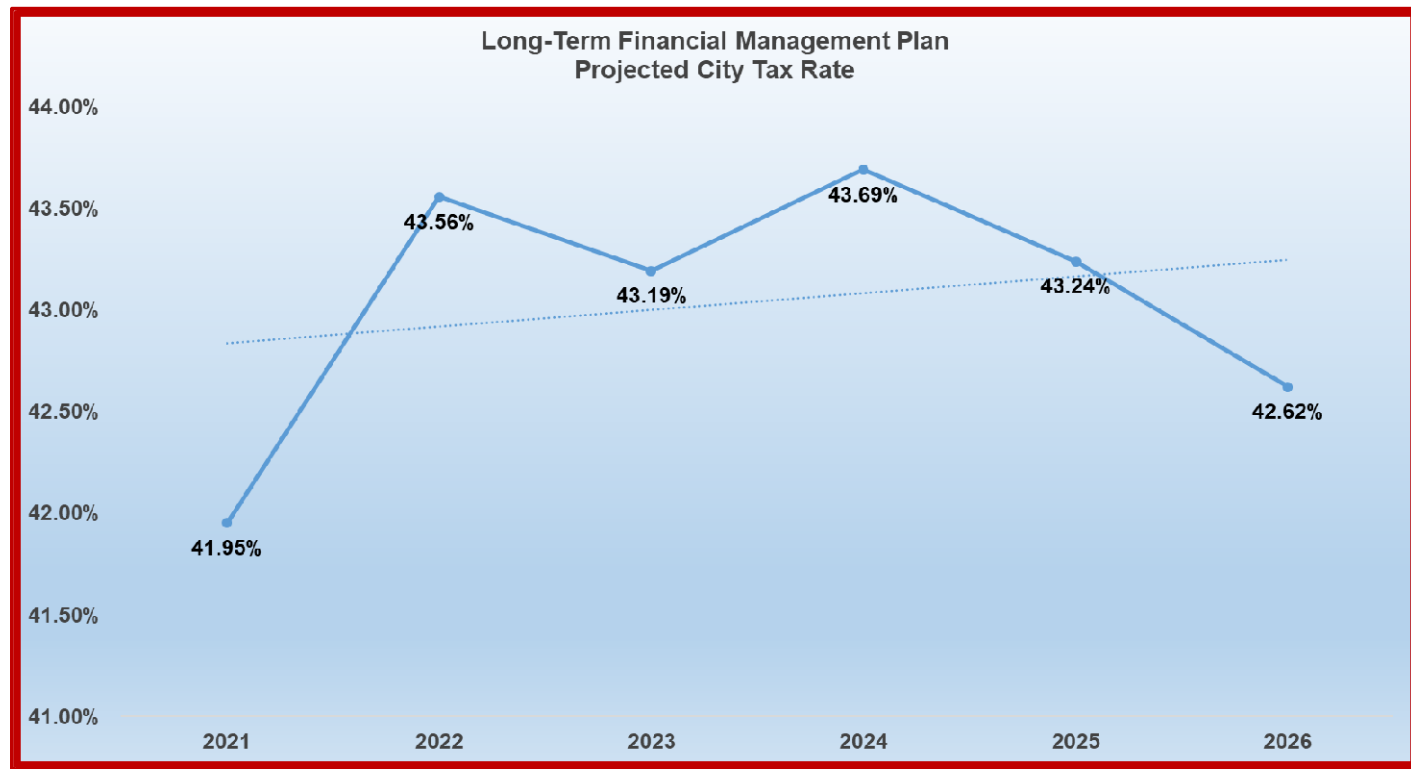
	2022 Budget	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Revenues					
Property Taxes	\$ 18,185,680	\$ 18,827,215	\$ 19,502,313	\$ 20,198,765	\$ 20,917,226
Assessments & Other Taxes	-	-	-	-	-
Licenses & Permits	1,357,000	1,363,785	1,377,423	1,391,197	1,405,109
Fines & Forfeits	150,000	150,750	152,258	153,780	155,318
Intergovernmental	1,288,300	1,294,742	1,307,689	1,320,766	1,333,973
Charges for Services	1,174,800	1,180,674	1,192,481	1,204,406	1,216,450
Interest Earnings	60,000	60,300	60,903	61,512	62,127
Miscellaneous	101,500	102,008	103,028	104,058	105,098
Total Revenues	22,317,280	22,979,473	23,696,093	24,434,484	25,195,301
Expenditures					
General Government	3,754,870	3,867,516	3,983,542	4,103,048	4,226,139
Community Development	1,579,250	1,626,628	1,675,426	1,725,689	1,777,460
Parks	1,544,270	1,590,598	1,638,316	1,687,466	1,738,089
Public Safety	13,253,720	13,651,332	14,060,872	14,482,698	14,917,179
Public Works	3,500,170	3,605,175	3,713,330	3,824,730	3,939,472
Total Expenditures	23,632,280	24,341,248	25,071,486	25,823,630	26,598,339
Excess (deficit) of revenues over expenditures	(1,315,000)	(1,361,775)	(1,375,393)	(1,389,147)	(1,403,038)
Other financing sources (uses):					
Transfers In:	1,355,000	1,361,775	1,375,393	1,389,147	1,403,038
Transfers Out:	-	-	-	-	-
Total other financing sources (uses)	1,355,000	1,361,775	1,375,393	1,389,147	1,403,038
Change in fund balance	40,000	-	-	-	-
Fund balance January 1	12,956,997	12,996,997	12,996,997	12,996,997	12,996,997
Fund balance December 31	\$ 12,996,997	\$ 12,996,997	\$ 12,996,997	\$ 12,996,997	\$ 12,996,997
Fund balance % of expenditures	55.0%	53.4%	51.8%	50.3%	48.9%

**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 bonds, State aid street bonds and bond issues approved by voters in referendums. State law prohibits Minnesota cities from issuing bonds to finance their operating budget.

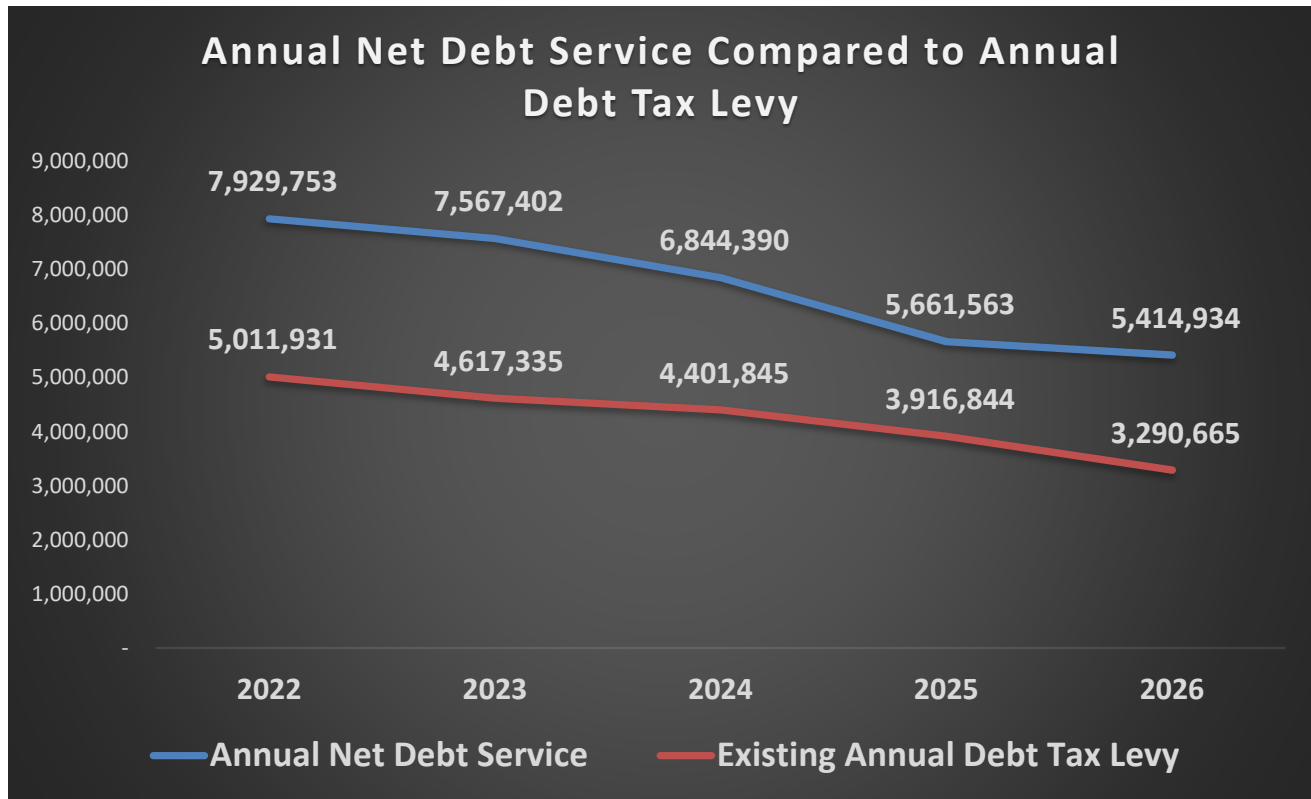
Debt Service Fund - The Debt Service Fund accounts for debt service activities, including the accumulation and use of financial resources to pay principal and interest on long-term debt. A separate debt service sub-fund is required for each bond issue.

Types of Debt - The 2022 budget for the Debt Service Fund includes a tax levy of \$5,011,931, which is a 2.1% 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		
2021	2022	
\$4,002,891	\$3,695,765	Public Works Improvement Bonds
170,289	286,091	Tax Abatement Bonds
577,255	962,406	Capital Improvement Plan Bonds
159,455	67,669	Equipment Certificates
\$4,909,890	\$5,011,931	TOTAL

Debt Service Levies – Scheduled tax levies for each bond issue are adjusted annually, if necessary. The adjustment reflects an analysis of 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 2022 Debt Service Budget total \$2,133,650, including special assessments, intergovernmental aid and investment interest. Anticipated 2022 special assessment revenues are \$1,183,590. State street aid are \$878,460, and investment interest is approximately \$71,600. Transfers from tax increment and utility funds total \$846,082.

The 2012A, 2013A, and 2014A G.O. Bonds will be refunded by the \$8,275,000 G.O. Refunding Bonds, Series 2021B, on February 1, 2022. The proceeds settled with the City on November 18, 2021. The City will also issue \$4,275,000 in G.O. Capital Improvement Bonds in May of 2022.

Projected Debt Service Payments - Expenditures for the 2022 Debt Service Budget total \$7,952,303, exclusive of the refunding activity. The budget consists primarily of principal and interest payments on bond issues. Fund balances and transfers from other funds will finance the difference between expenditures and revenues in the 2022 debt service budget.

Existing and Projected Debt Outstanding - On December 31, 2021, 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:	2021	2022
Tax Increment Bonds	\$952,170	\$912,820
Street Improvement Bonds	48,510,000	36,805,000
G.O. Revenue Bonds	5,025,000	4,750,000
General Obligation Bonds	6,170,000	15,670,000
Total debt payable – January 1	60,657,170	58,137,820
Plus: New debt issues	17,775,000	4,271,240
Less: Debt retired/refunded	12,019,350	6,309,725
Total debt payable - December 31	66,412,820	56,099,335
Escrow balance for refunding bonds	(8,275,000)	(-0-)
Net debt outstanding – December 31	\$58,137,820	\$56,099,335
Percent increase (decrease)	-4.2%	-3.6%

Projected New Debt Issuance - The **\$4,271,240** in new debt for 2022 will finance street improvements as follows:

- McMenemy Street Improvements \$2,105,300
- Gervais Area Pavement 312,380
- Cope Avenue Street Improvements 1,853,560
- \$4,271,240**

Debt Retirement - The 2022 principal retirement of \$6,309,725 is exclusive of any potential refunding activity.

DEBT CAPACITY

The City evaluated present and future debt capacity during the preparation of the Capital Improvement Plan (CIP) to determine the City's ability to finance the projects in the CIP. The primary goals of the analysis were to determine affordability and preserve the City's excellent bond rating. The analysis also includes a projection of the City's legal debt margin.

Bond ratings are reflective of 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 capacity. There are no mandatory benchmarks for these ratios. The analysis of Maplewood's debt capacity includes 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 affect 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 financed through property taxes are included in the limitation requirements, unless special assessments or tax increments finance at least 20% of the annual debt service costs. Maplewood has four bond issues subject to the debt limit: Capital Improvement Plan Bonds, Series 2013A; Capital Improvement Plan Bonds/Equipment Certificates, Series 2014A; Equipment Certificates, Series 2015B; and Capital Improvement Plan Bonds/Equipment Certificates, Series 2016A. The difference between the statutory debt limit and the outstanding bond principal covered by the debt limit is the legal debt margin. The table below shows the City's projected legal debt margin for the years 2022-2026. It indicates that the City's outstanding debt is, and will continue to be, significantly below the legal debt limit.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2022	2023	2024	2025	2026
Projected market value	4,758,598,478	4,901,356,432	5,048,397,125	5,199,849,039	5,355,844,510
Statutory debt limit					
3% of market value	142,757,954	147,040,693	151,451,914	155,995,471	160,675,335
Amount of debt applicable to debt limit:					
CIP 2013A	2,055,000	1,815,000	1,570,000	1,325,000	1,120,000
CIP & Equipment 2014A	2,300,000	1,980,000	1,635,000	1,495,000	1,355,000
CIP & Equipment 2015B	690,000	420,000	320,000	220,000	120,000
CIP & Equipment 2016A	920,000	835,000	750,000	660,000	570,000
Total debt applicable	5,965,000	5,050,000	4,275,000	3,700,000	3,165,000
Legal debt margin	136,792,954	141,990,693	147,176,914	152,295,471	157,510,335

BOND RATINGS

The City has utilized two different rating agencies over the years: Moody's Investor Services and S&P Global.

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.

S&P Global assigned an AA+ rating, with a stable outlook, for the 2010 bond issuances. 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 S&P Global. This is the second highest investment grade in the scale. Moody's rationale for the decision included "stable financial operations, supported by satisfactory General Fund reserves and sound fiscal policies". The Aa1 rating was affirmed for the 2012 and 2013 bond issues.

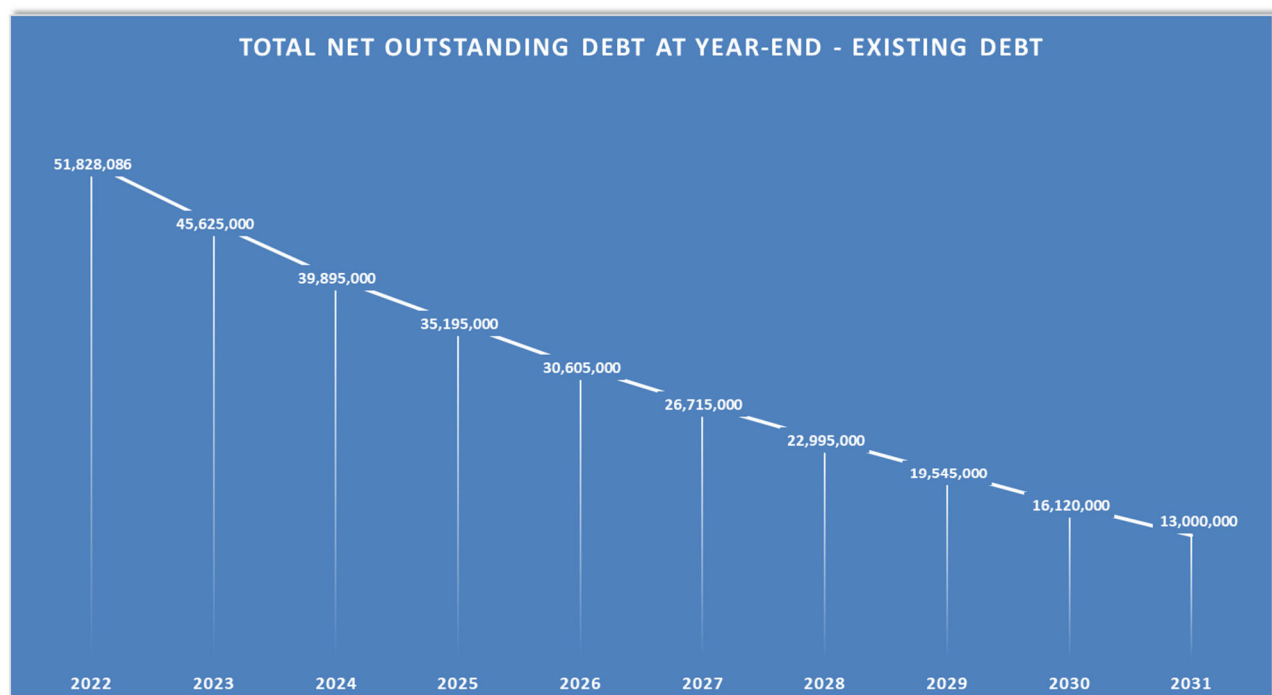
The City retained S&P Global for the 2014 bond issuances. Maplewood was assigned a rating of AA+ with a stable outlook.

The AA+ rating, with a stable outlook, was affirmed by Standard & Poor's for the 2015 - 2021 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. Moody's affirmed the Aa2 rating 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 Moody's rating. S&P Global will rate Maplewood's 2022 debt issuance. 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 47.4% of the principal is due within 5 years and 77.6% of the principal is due within 10 years. The schedule below reflects regular debt service payments for debt issued prior to 2022 and does not include refunding activity. Principal and interest payments due over the life of the City's bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>TOTAL</u>
2022	6,309,725	1,620,028	7,929,753
2023	6,203,086	1,364,316	7,567,402
2024	5,730,000	1,114,390	6,844,390
2025	4,700,000	961,563	5,661,563
2026	4,590,000	824,934	5,414,934
2027	3,890,000	696,698	4,586,698
2028	3,720,000	586,171	4,306,171
2029	3,450,000	481,018	3,931,018
2030	3,425,000	383,391	3,808,391
2031	3,120,000	297,665	3,417,665
2032	2,860,000	227,076	3,087,076
2033	2,215,000	169,774	2,384,774
2034	2,080,000	120,515	2,200,515
2035	1,545,000	80,989	1,625,989
2036	1,010,000	56,878	1,066,878
2037-2042	3,290,000	152,664	3,442,664
TOTAL	58,137,811	9,138,070	67,275,881



City of Maplewood

Ramsey County, Minnesota

2022 – 2026 Capital Improvement Plan



Adopted December 13, 2021

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 13, 2021

CITY COUNCIL

MARYLEE ABRAMS, MAYOR
Term Expires 1-01-2025

KATHLEEN JUENEMANN, COUNCILMEMBER
Term Expires 1-01-2023

REBECCA CAVE, COUNCILMEMBER
Term Expires 1-01-2025

NIKKI VILLAVICENCIO, COUNCILMEMBER
Term Expires 1-01-2025

BILL KNUTSON, COUNCILMEMBER
Term Expires 01-01-2023

CITY MANAGERIAL STAFF

Officer	Position	Date Appointed
Melinda Coleman	City Manager	February 6, 2015
Mike Darrow	Assistant City Manager/HR Director	November 16, 2021
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
Michael Mondor	Fire and EMS Chief	January 1, 2021
Steve Love	Director of Public Works	September 12, 2017
Brian Bierdeman	Director of Public Safety	July 1, 2021

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December 13, 2021

Honorable Mayor and Council Members:

Introduction

The 2022 – 2026 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 2022 – 2026 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 2022 – 2026 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 2022 – 2026 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 Avenue Street Improvements
- County Road C Improvements
- County Road D Improvements
- East Shore Drive Area Street Improvements
- Gervais Area Pavement
- Maplewood Drive/Cypress Area Pavement
- McMenemy Street Improvements
- Myrtle/Sterling Street Improvements
- Woodlyn/Southlawn Area Pavement
- South Leg Pavement Rehabilitation
- Maplewood Dr./Cypress Area Pavement
- Walter/Beam Area Pavement
- Prosperity Road Street Improvements
- White Bear Avenue/Larpenteur Avenue Improvements
- McKnight Traffic Signal Replacement
- County Road B Storm Water Improvements
- 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 2022 – 2026 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 2022 – 2026 Capital Improvement Plan to ensure the City's infrastructure, facility and equipment needs are met.

Melinda Coleman

Melinda Coleman
City Manager



CIP Public Improvement Project Authorization Schedule

The following process is a guideline for authorizing public improvement projects. Minnesota statutes and community factors control the process. It is, therefore, subject to change. It is 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 period 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 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 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 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.

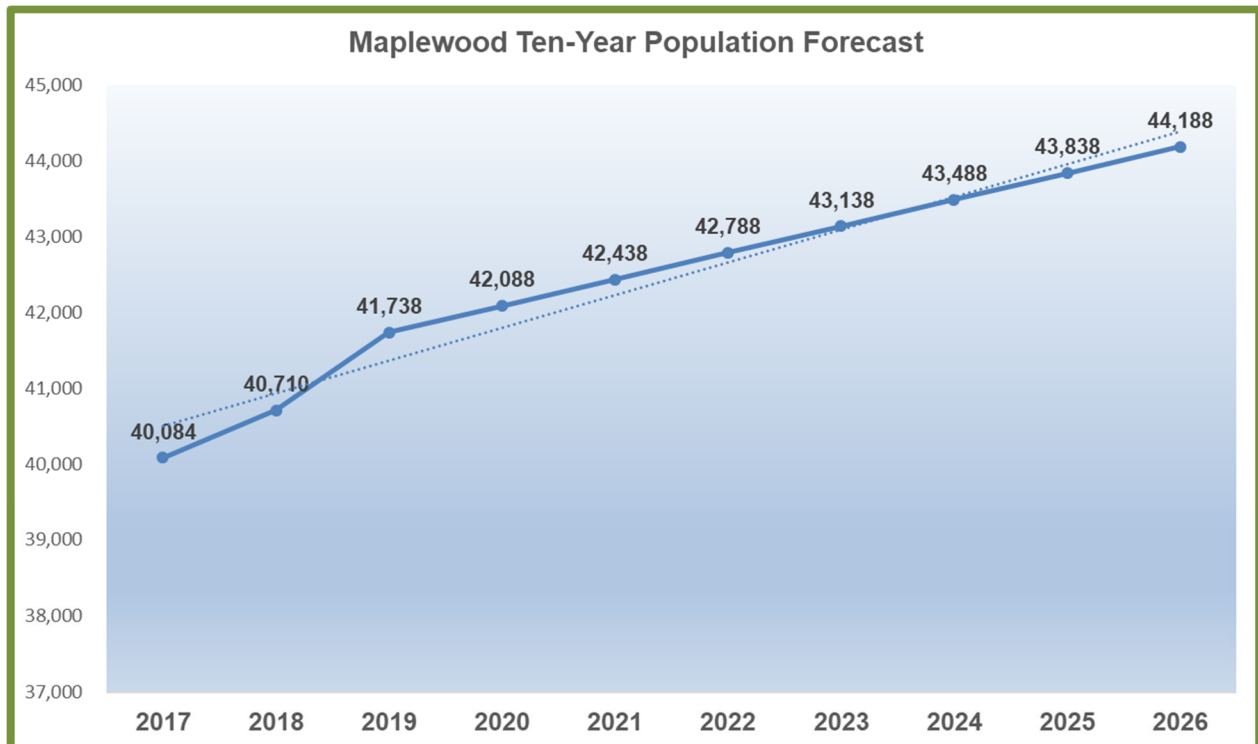
Other Sources of Revenue:

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.

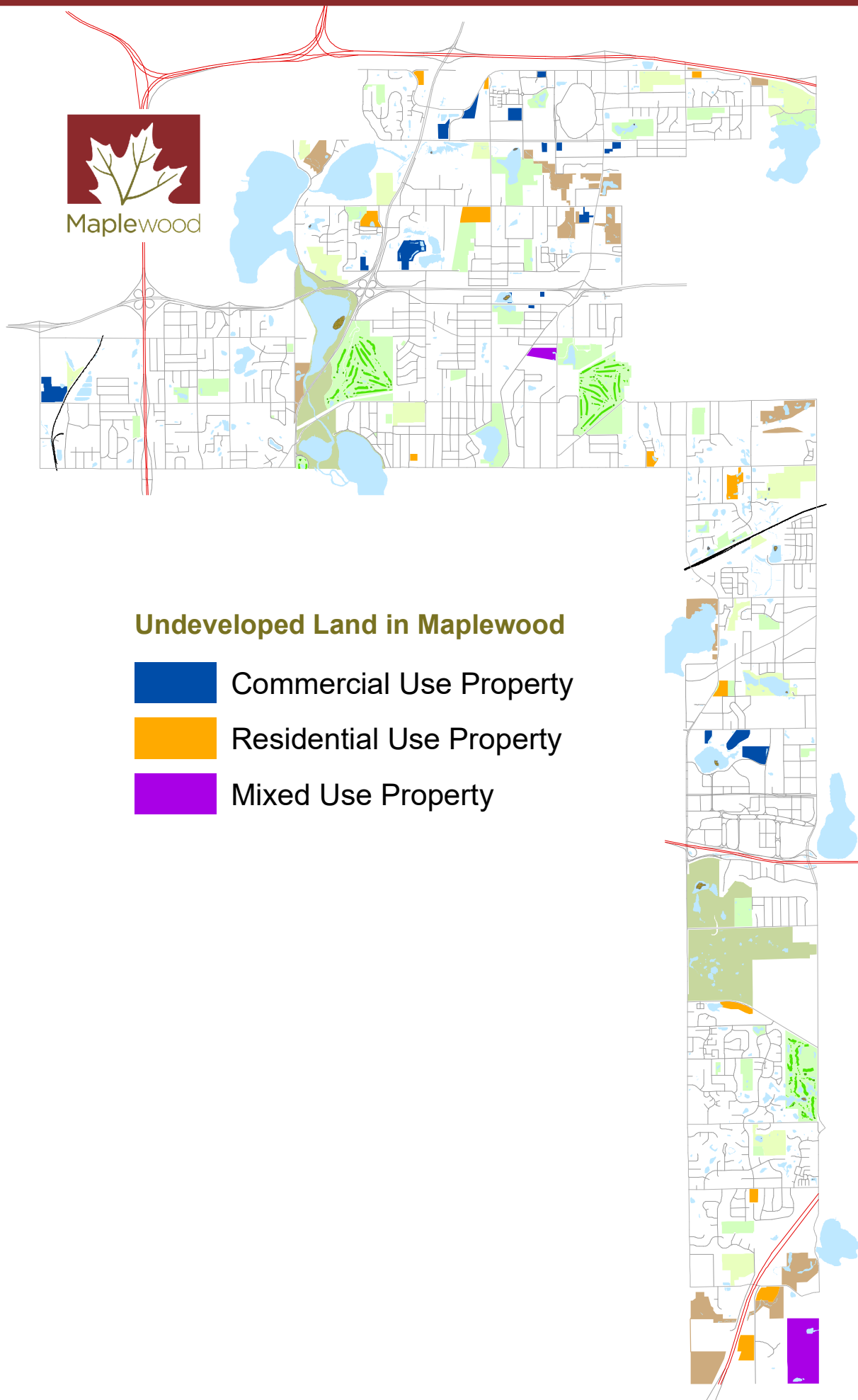
Grants – Grants and contributions are occasionally received from other sources, usually state or federal agencies. The City Council approves the receipt of grants and contributions.

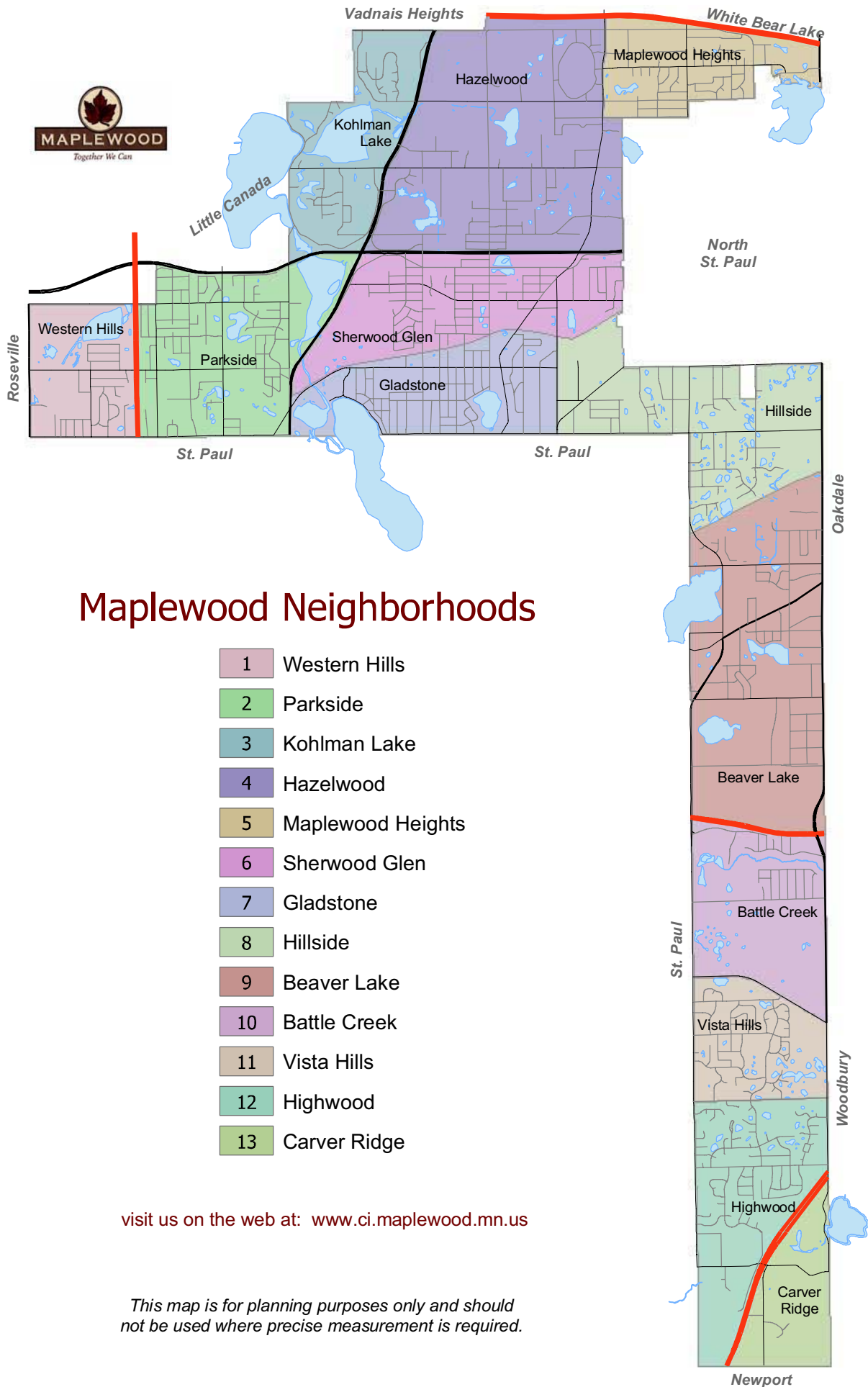
Maplewood Population and Housing Statistics

YEAR	ESTIMATED POPULATION	POPULATION GAIN (LOSS)	NEW HOUSEHOLDS	HOUSEHOLDS
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	42,088	350	186	15,994
2021	42,438	350	186	16,180
2022	42,788	350	186	16,366
2023	43,138	350	186	16,552
2024	43,488	350	186	16,738
2025	43,838	350	186	16,924
2026	44,188	350	186	17,110



Sources: Metropolitan Council and Maplewood Staff





SECTION II

CAPITAL IMPROVEMENT PLAN



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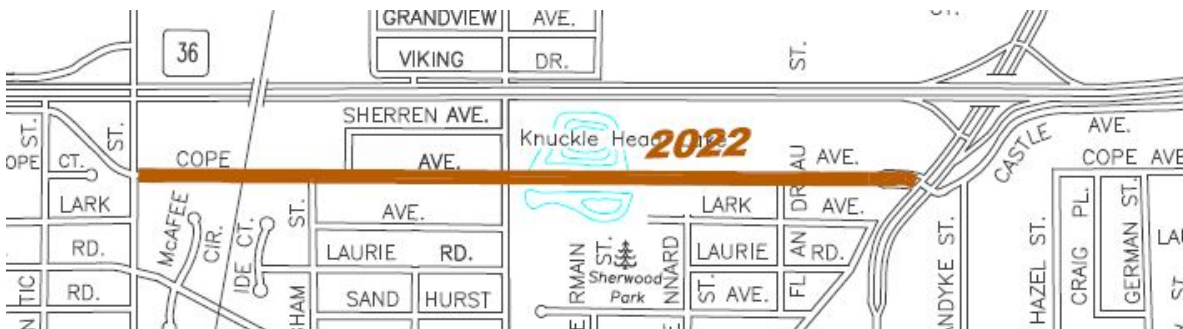
Highlights of the Capital Improvement Plan

Maplewood's Capital Improvement Plan for 2022 - 2026 contains a total of \$66,708,421 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.

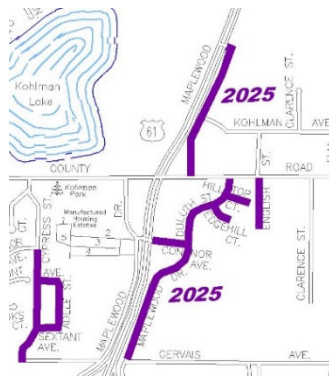
Major highlights of the 2022 – 2026 CIP are as follows:

Cope Avenue Street Improvements - \$3,750,000

The section of Cope Avenue lying east of English Street and west of White Bear Avenue will be partially reconstructed in **2022**. The project includes the replacement of the road pavement, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs and replacement, and pedestrian improvements. The design will meet the requirement of the City's Living Streets Policy. The improvements will also include pavement replacement and replacement of the existing water main. The project includes fog seal treatment and sanitary sewer main lining. The project covers 1.09 miles of street with an average PCI rating of 41/100.



Maplewood Drive/Cypress Area Pavement - \$1,610,000



The street pavement in the Maplewood Drive/Cypress Area will be reclaimed in **2024**, 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 36/100.

McKnight Traffic Signal Replacement - \$645,571

Ramey County is completing a pavement maintenance project on McKnight Road, including an upgrade of traffic signals. Maplewood will pay a portion of the signal replacement costs per existing agreements in **2022 and 2023**.



County Road D Street Improvement - \$170,000

The City will be the lead agency in this Ramsey County project, with the City's share of the costs paid in **2026**. The project includes improvements to County Road D from Greenbrier to County Road D Circle, including road and pedestrian improvements.

White Bear Ave/Larpenteur Ave 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 will be constructed in **2024**.

East Shore Drive Area Street Improvements - \$6,950,000



The East Shore Drive Area streets, lying north of Lake Phalen will be fully reconstructed in **2024**. 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.

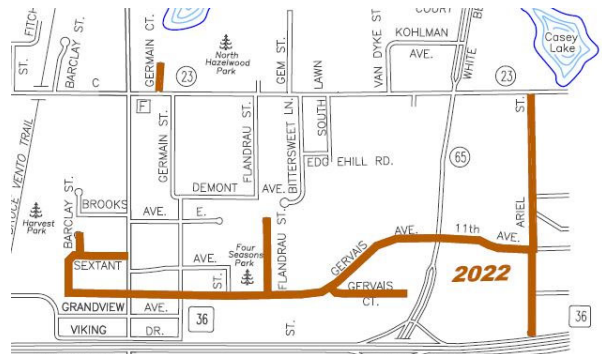
McMenemy Street Improvements - \$4,410,000

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. The project has 1.0 miles of streets, with an average PCI rating of 43/100.



Gervais Area Pavement - \$4,080,000

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 Ariel 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 2.48 miles of streets with an average PCI rating of 44/100.



Prosperity Road Street Improvements - \$5,970,000

Prosperity Road and Frost Avenue will require a full reconstruction in **2025** 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 1.27 miles of streets with an average PCI rating of 36/100.



Woodlynn/Southlawn Area Pavement - \$3,700,350



Pavement in the Woodlynn/Southlawn Area will be reclaimed in **2023**. The project includes Woodlynn Avenue, Ariel Street, Furness Court, Kennard Street, Southlawn Drive. The existing concrete curb and gutter will be maintained, while the pavement will be replaced. In addition, Radatz Avenue will be fully reconstructed. The project contains 1.77 miles of streets with an average PCI rating of 43/100.

Rice Street \$520,000

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**.

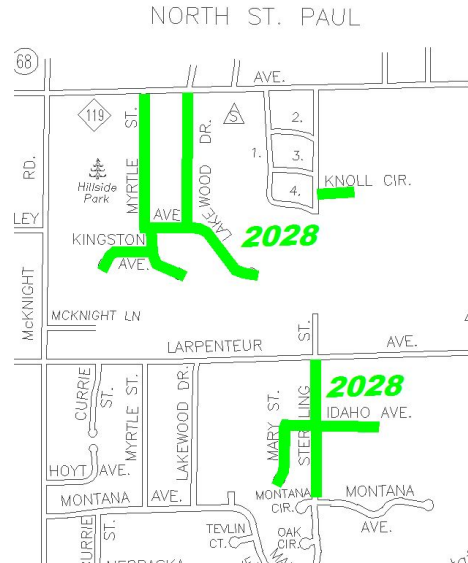
County Road C Area Improvements \$8,480,000

The County Road C Area streets will be fully reconstructed in **2026**, to include the addition of concrete curb and gutter. The project includes Barclay St., Brooks Ave., Clarence St., Elm St., English St., Fitch Rd., Gem St., Kohlman Ave., and VanDyke St. The proposed project will also include pavement replacement, stormwater treatment methods, and installation of drainage infrastructure. Project includes fog seal treatment and sanitary sewer main lining. The project contains 1.96 miles of street, with an average PCI rating of 20/100.



Myrtle/Sterling Street Improvements \$3,940,000

The street pavement in the Myrtle/Sterling area will be rehabilitated or reconstructed in **2023**. Streets that will be rehabilitated include Idaho Ave., Kingstone Ave., Knoll Cir., Lakewood Dr., Mary St., Myrtle St., and Sterling St. The existing concrete curb and gutter will be maintained and the pavement will be reclaimed and replaced. The streets being reconstructed include Idaho Ave., Lakewood Dr., Myrtle St., and Sterling St. The reconstructed streets include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, water main repairs, and pedestrian improvements. The project contains 1.56 miles of streets with an average PCI rating of 36/100.

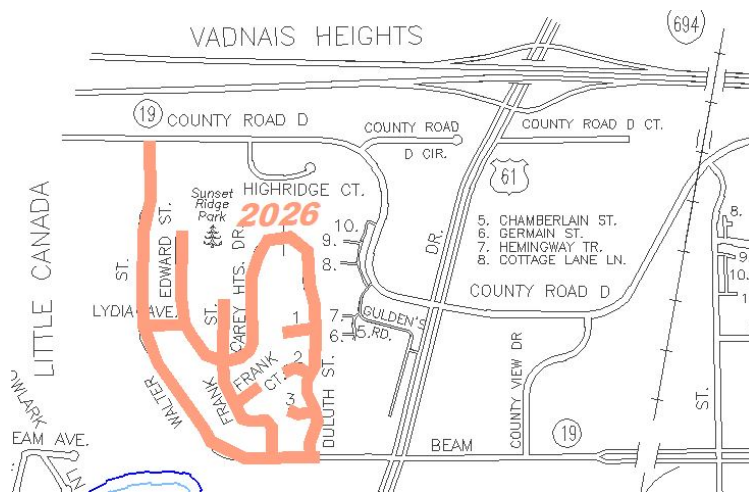


South Leg Pavement Rehabilitation \$2,480,000

The street pavement in the South Leg area will be rehabilitated in **2026**, including Beth Ct., Crestview Dr., Dahl Cir., Dorland Rd., Ferndale St., Haller Ct., Haller Ln., Hillwood Dr., Maida Ct., Mamie Ave., Marnie St., Matterhorn Dr., Nemitz Ave., Oakridge Ct., Parkview Ct., Parkview Ln., Southcrest Ave., Timber Ct.. These streets have existing concrete curb and gutter which will be maintained and the pavement will be reclaimed and replaced. The project contains 2.85 miles of streets with an average PCI rating of 49/100.

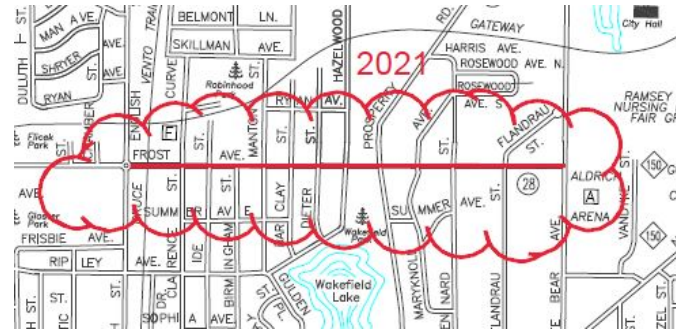
Walter/Beam Area Pavement \$1,890,000

The street pavement in the Walter/Beam area will be rehabilitated in **2025**. 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. The existing concrete curb and gutter will be maintained and the pavement will be reclaimed and replaced. The project contains 2.25 miles of streets with an average PCI rating of 33/100.



Gladstone Area Redevelopment - \$2,000,000

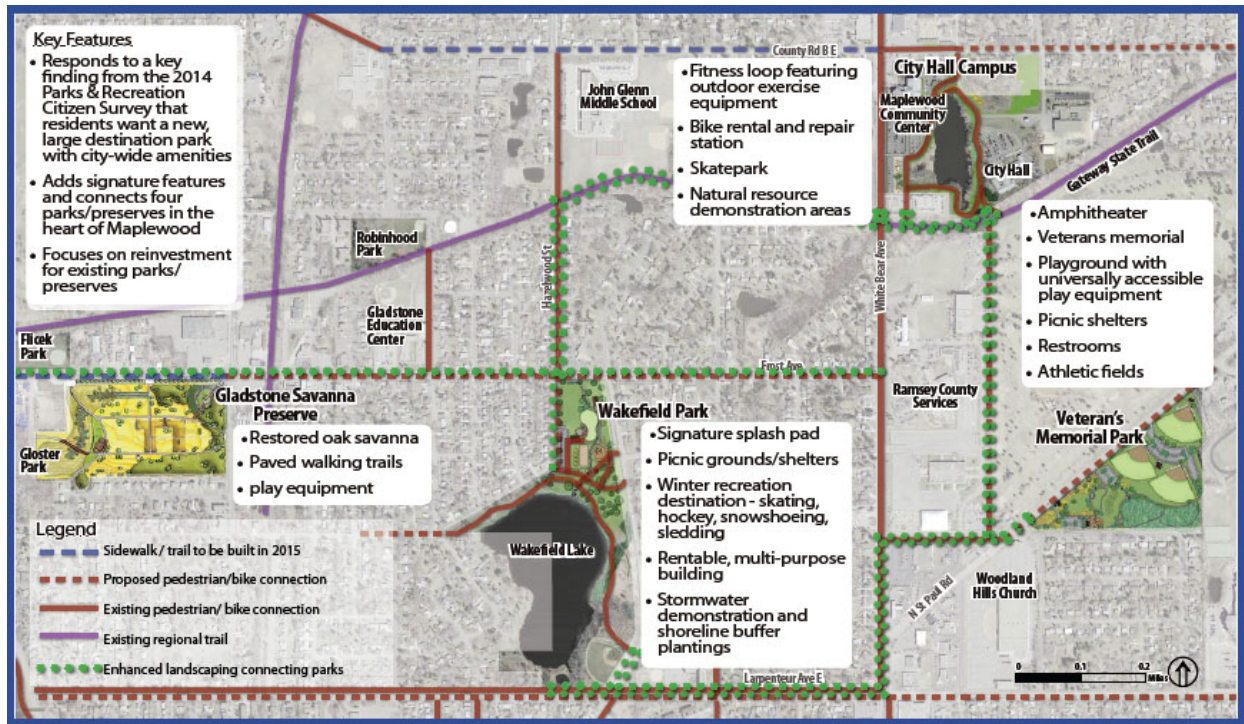
Specific properties in the Gladstone area have been identified for redevelopment, contingent on available funding. The City will facilitate the acquisition and redevelopment of the properties in accordance with the approved Gladstone Master Plan and the City's Comprehensive Plan. The first two phases 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 **2024 and 2026**.

Park Maintenance and Reinvestment - \$5,215,000

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.



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Five-Year Capital Improvement Plan Summary

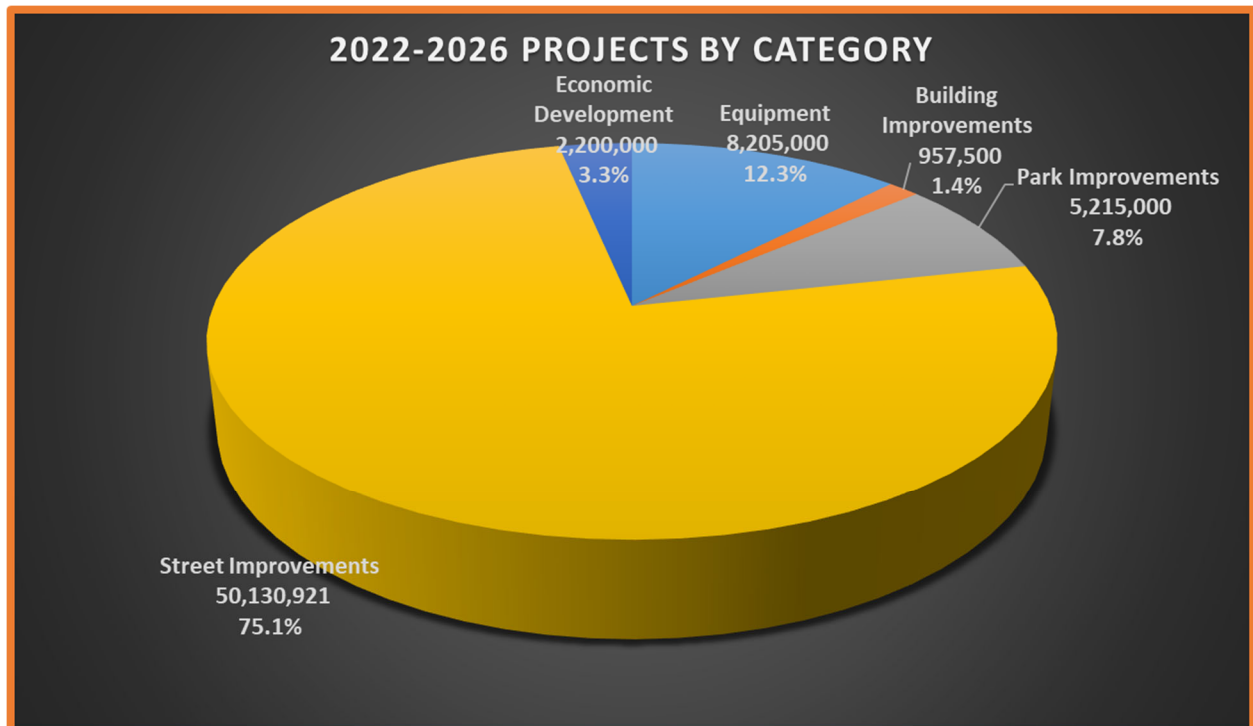
Categories of Expenditures

Street construction is the largest expenditure category in the five-year CIP. All streets in the CIP have a Pavement Condition Index (PCI) of 49 or below. All but one street in the plan is rated 43 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	2022	2023	2024	2025	2026	Total
Buildings	277,500	120,000	160,000	200,000	200,000	957,500
Equipment	2,652,000	1,342,000	2,036,000	1,233,000	942,000	8,205,000
Parks	1,395,000	1,205,000	905,000	1,555,000	155,000	5,215,000
Redevelopment	100,000	-	1,100,000	-	1,000,000	2,200,000
Streets	13,094,150	7,984,271	9,392,500	8,400,000	11,260,000	50,130,921
TOTAL	17,518,650	10,651,271	13,593,500	11,388,000	13,557,000	66,708,421



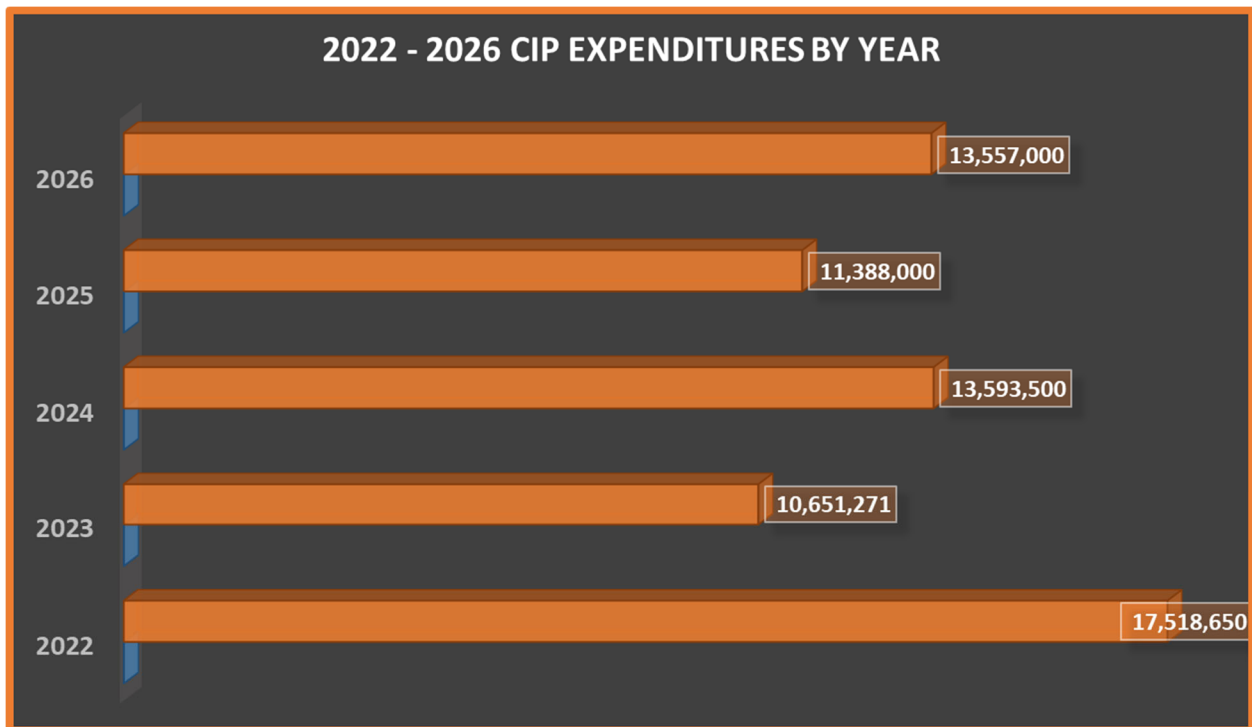
Timing of Projects and Expenditures

The projects and equipment in the five-year CIP are staged appropriately to align with the affordability and debt parameters set by the City Council. Financing for many projects includes revenues other than property taxes, 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.

Some projects are contingent on availability of outside funding sources, including some economic development opportunities and cooperative road improvement projects. They 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 \$66,708,421. 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 are utilized to fund projects and expenditures. An estimated 33% of the CIP will be financed with debt. The City will issue General Obligation Bonds to fund the large street and facility projects.

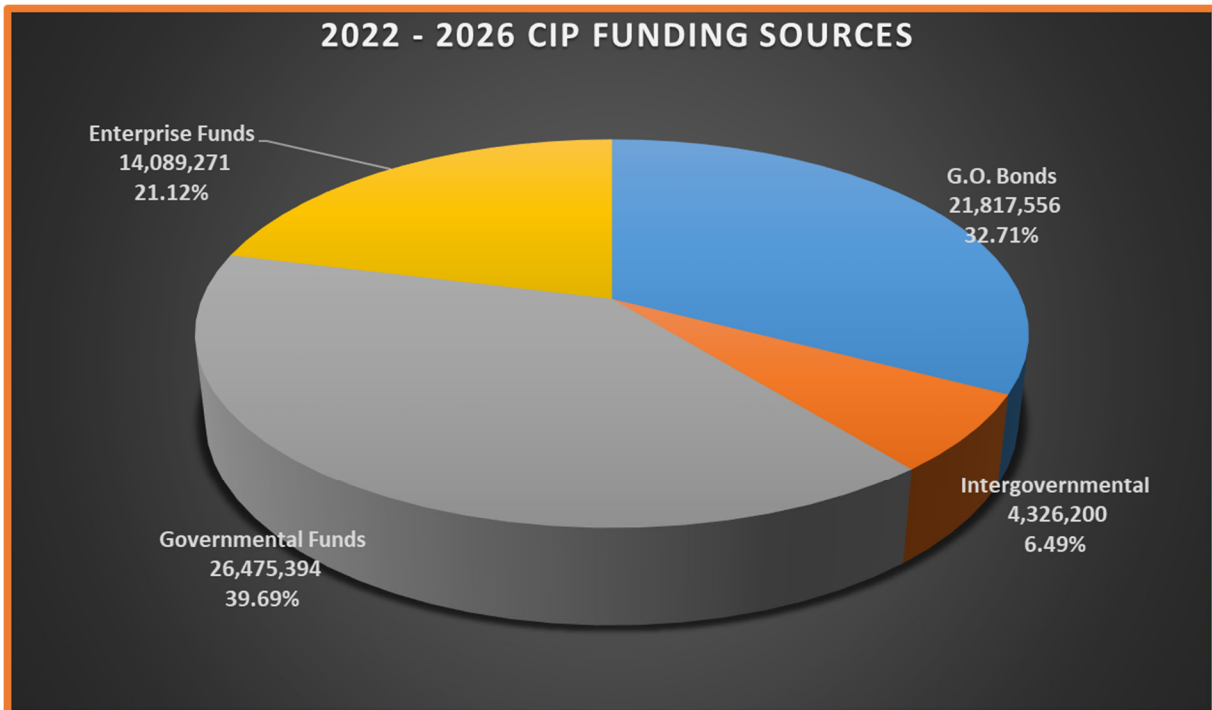
Intergovernmental revenue includes state, federal, and local government grants, and will fund an estimated 6% of the projects included in the CIP.

Existing fund balances in the enterprise funds will finance over 21% 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 40% 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 finance major improvements included in the five-year CIP. Property tax levies will service the annual debt payments in the appropriate year. Annual property tax levies will also fund a majority of the equipment over the five-year period. The City reviewed an analysis of future property tax levies through the CIP process. Shown below are estimated property tax levies for new CIP debt and CIP expenditures:

Estimated Tax Levies for CIP Expenditures

	2022	2023	2024	2025	2026	Total
Debt Service Payments	-	351,348	1,043,487	1,366,191	1,828,175	4,589,201
Capital Improvement Projects:						
Fleet Management	766,000	582,000	564,000	581,000	577,000	3,070,000
Building Replacement Fund	225,000	250,000	250,000	250,000	250,000	1,225,000
Public Safety Equipment Fund	425,000	475,000	475,000	475,000	475,000	2,325,000
CIP Fund	210,000	220,000	220,000	220,000	222,000	1,092,000
Street Revitalization Fund	-	-	-	-	-	-
Maplewood Community Center	212,242	216,486	220,816	225,232	229,737	1,104,513
TOTAL CIP TAX LEVY	1,838,242	2,094,834	2,773,303	3,117,423	3,581,912	13,405,714

The City maintains a ten-year long-term financial management plan that includes projected CIP expenditures. The City establishes various assumptions 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	2022	2023	2024	2025	2026	5-Year Impact
Estimated City Tax Rate	43.559%	43.195%	43.693%	43.240%	42.624%	-2.147%
Estimated Increase (Decrease) City Tax Rate	3.83%	-0.84%	1.15%	-1.04%	-1.43%	
Estimated City Taxes on Average Home	\$1,112	\$1,140	\$1,193	\$1,221	\$1,244	\$132
Estimated City Tax Increase (Decrease) on Average Home	(\$9)	\$28	\$53	\$28	\$23	
Estimated Increase (Decrease) City Taxes	7.32%	2.56%	4.64%	2.31%	1.93%	11.87%

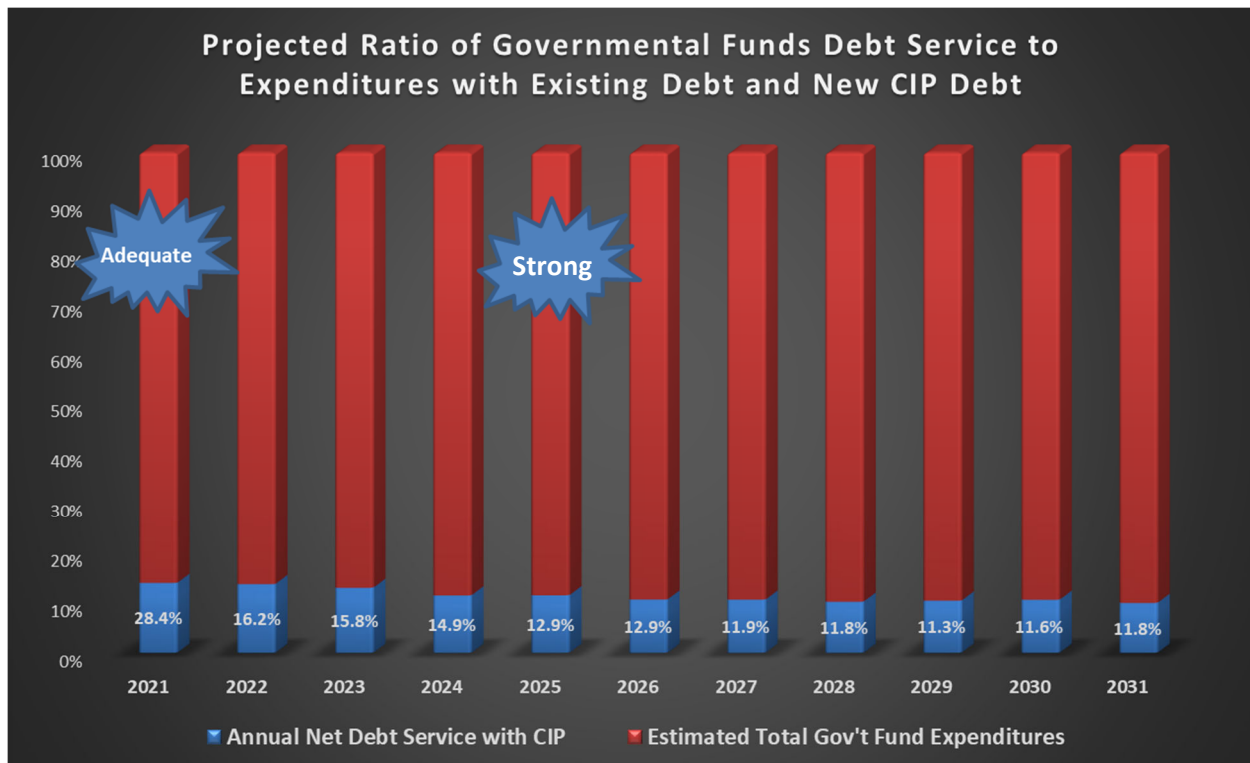
Debt Analysis

During the preparation of the Capital Improvement Plan, the City evaluated its present and future debt capacity 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 helps facilitate the City's excellent bond rating.

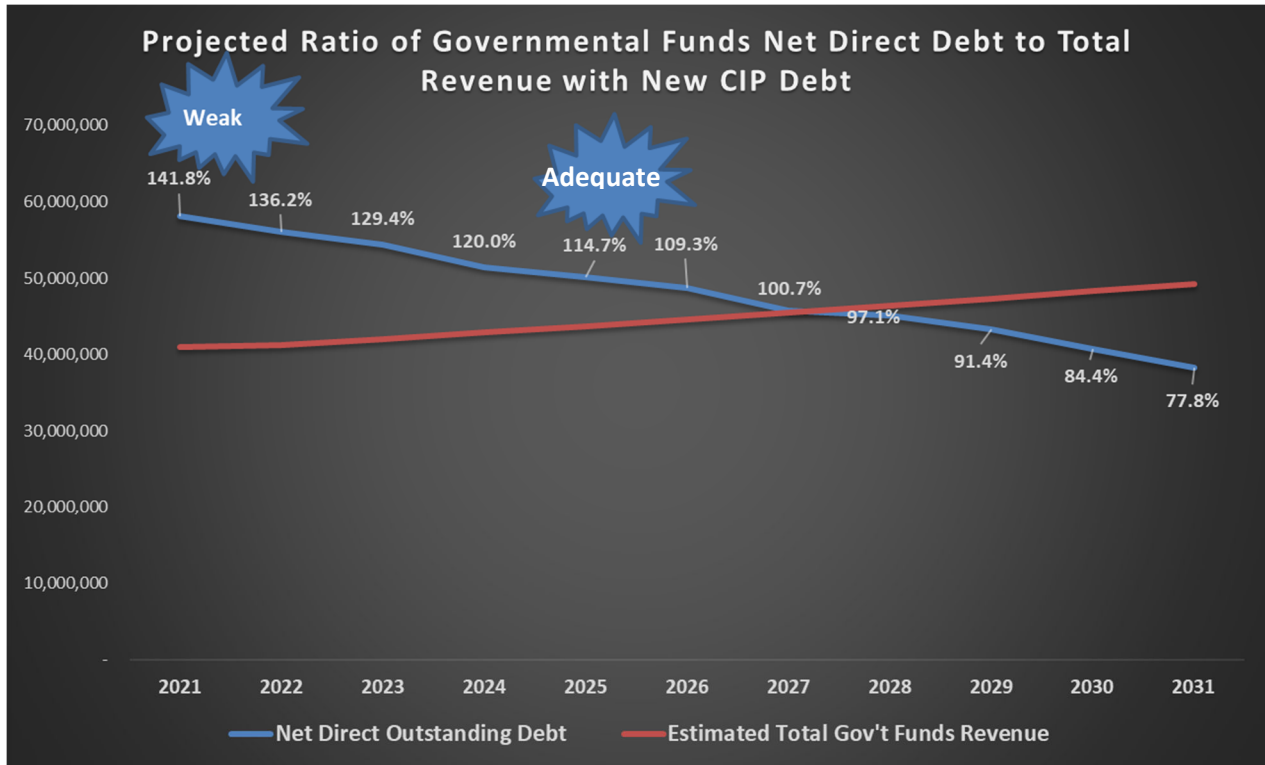
Bond Rating

The City's AA+ bond rating from S&P Global 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. Because of our analysis, we believe the projected debt ratios related to the CIP will not adversely affect Maplewood's bond rating.

Utilizing S&P's ratio #1, the following chart illustrates the impact of the 2022-2031 CIP debt on the "Adequate" S&P 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 S&P’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 S&P Global 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 S&P. 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.

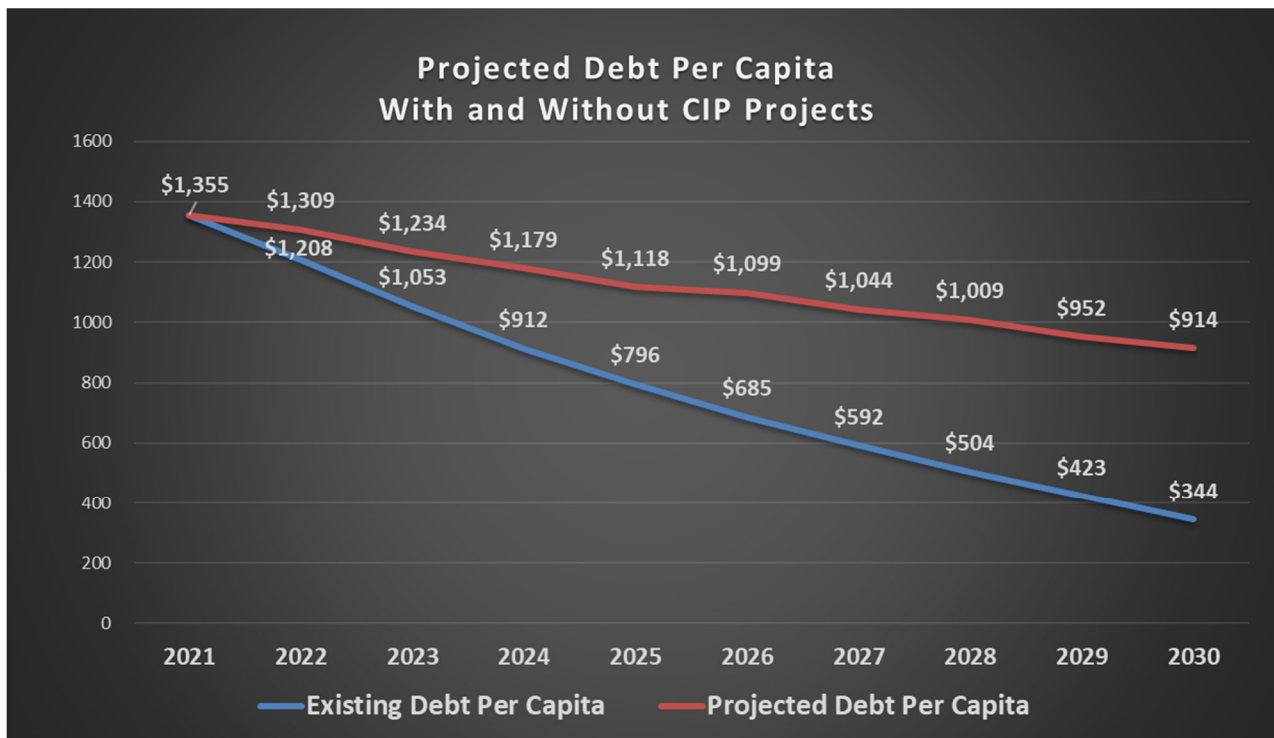
Debt Capacity

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 2022-2026 CIP will require the issuance of \$21,817,556 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.

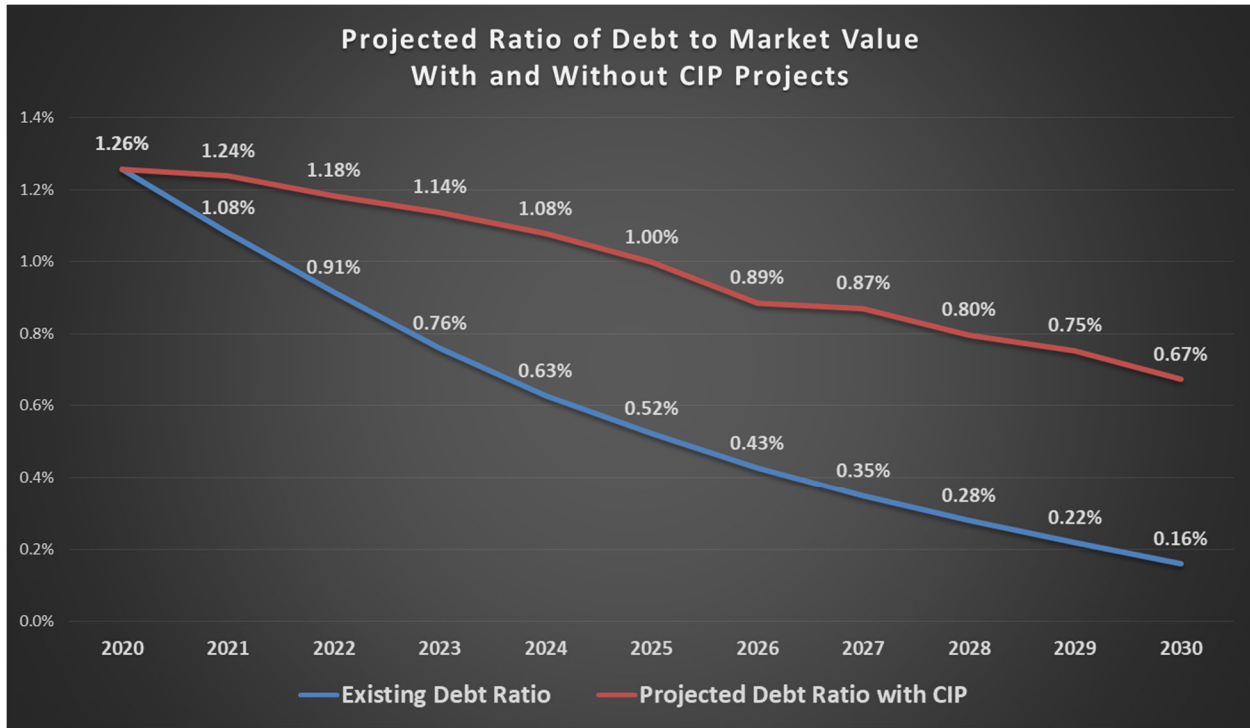
The City’s outstanding debt burden will continue to decrease over the five-year CIP period, due to rapid amortization of existing debt principal. The City’s projected debt profile, including the projected new CIP debt, for the next five years is shown below:

MAPLEWOOD PROJECTED DEBT TRANSACTIONS CURRENT YEAR AND NEXT TEN YEARS					
Year	New Debt Issued	Debt Paid	Debt Outstanding	Less Escrow Funds	Net Debt Outstanding
2020	Balance Forward		60,657,170	(5,440,000)	55,217,170
2021	17,590,000	(12,019,350)	66,227,820	(8,655,000)	57,572,820
2022	4,271,236	(14,964,730)	55,534,326	0	55,534,326
2023	3,753,920	(6,493,090)	52,795,156	0	52,795,156
2024	4,660,200	(6,580,000)	50,875,356	0	50,875,356
2025	3,516,000	(5,790,000)	48,601,356	0	48,601,356
2026	5,616,200	(6,060,000)	48,157,556	0	48,157,556
2027	3,500,000	(5,540,000)	46,117,556	0	46,117,556
2028	4,500,000	(5,700,000)	44,917,556	0	44,917,556
2029	3,500,000	(5,690,000)	42,727,556	0	42,727,556
2030	4,500,000	(5,895,000)	41,332,556	0	41,332,556
2031	3,500,000	(5,820,000)	39,012,556	0	39,012,556

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 2022 – 2031 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 the legal debt margin. The table below shows Maplewood's legal debt margin for the years 2022-2026.

Projection of Legal Debt Margin For Existing City Debt					
Fiscal Year	December 31				
	2022	2023	2024	2025	2026
Projected market value	4,758,598,478	4,901,356,432	5,048,397,125	5,199,849,039	5,355,844,510
Statutory debt limit					
3% of market value	142,757,954	147,040,693	151,451,914	155,995,471	160,675,335
Amount of debt applicable to debt limit:					
CIP 2013A	2,055,000	1,815,000	1,570,000	1,325,000	1,120,000
CIP & Equipment 2014A	2,300,000	1,980,000	1,635,000	1,495,000	1,355,000
CIP & Equipment 2015B	690,000	420,000	320,000	220,000	120,000
CIP & Equipment 2016A	920,000	835,000	750,000	660,000	570,000
Total debt applicable	5,965,000	5,050,000	4,275,000	3,700,000	3,165,000
Legal debt margin	136,792,954	141,990,693	147,176,914	152,295,471	157,510,335

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:

2022 Projects:

Street Improvements

The rehabilitation and reconstruction of the City's streets provides significant savings in maintenance costs. We estimate savings of \$5,000 per year for ten years for each street that is improved.

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 2022.

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 2022. Future increases of 2% - 3% 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 improvements and provides educational resources.

EUF Fund	2022	2023	2024	2025	2026
Utility Revenues	3,135,000	3,222,200	3,317,366	3,415,387	3,516,349
Operating Expenses	1,818,000	1,839,840	1,877,785	1,916,869	1,957,125
Operating Profit (Loss)	1,317,000	1,382,360	1,439,581	1,498,518	1,559,224
Less: Debt Service	(379,701)	(381,870)	(267,880)	(218,850)	(223,730)
Less: Administrative Charges	(160,000)	(150,000)	(150,000)	(150,000)	(150,000)
Less: CIP Expenditures	(2,083,600)	(1,520,400)	(1,811,000)	(1,410,000)	(2,129,000)
Change in Cash Position	(1,306,301)	(669,910)	(789,299)	(280,332)	(943,506)
Beginning Cash Position	2,407,482	1,691,181	1,596,271	1,381,972	1,676,640
Add: Depreciation & Capital	590,000	575,000	575,000	575,000	575,000
Ending Cash Position	1,691,181	1,596,271	1,381,972	1,676,640	1,308,134

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	2022	2023	2024	2025	2026
Utility Revenues	440,000	440,000	440,000	440,000	440,000
Operating Expenses	120,700	124,321	128,051	131,892	135,849
Operating Profit (Loss)	319,300	315,679	311,949	308,108	304,151
Less: Debt Service	(41,830)	(35,660)	(40,060)	(39,010)	(37,910)
Less: Administrative Charges	-	-	-	-	-
Less: CIP Expenditures	(504,900)	(342,800)	(384,300)	(310,700)	(401,400)
Change in Cash Position	(227,430)	(62,781)	(112,411)	(41,602)	(135,159)
Beginning Cash Position	733,838	506,408	443,627	331,216	289,614
Ending Cash Position	506,408	443,627	331,216	289,614	154,455

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 15.7% increase in user charges planned for 2022 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	2022	2023	2024	2025	2026
Utility Revenues	6,521,000	6,725,430	6,925,693	7,131,964	7,344,423
Operating Expenses	5,601,290	5,783,079	5,954,571	6,125,908	6,297,235
Operating Profit (Loss)	919,710	942,351	971,122	1,006,055	1,047,187
Less: Debt Service	(134,128)	(135,360)	(103,990)	-	-
Less: Administrative Charges	(390,000)	(375,000)	(350,000)	(350,000)	(340,000)
Less: CIP Expenditures	(825,900)	(495,000)	(664,500)	(573,500)	(812,000)
Change in Net Position	(430,318)	(63,009)	(147,368)	82,555	(104,813)
Beginning Cash Position	4,443,327	4,388,009	4,725,000	4,987,632	5,485,188
Add: Depreciation	375,000	400,000	410,000	415,000	415,000
Ending Cash Position	4,388,009	4,725,000	4,987,632	5,485,188	5,795,375

Street Light Utility Fund – This fund finances 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	2022	2023	2024	2025	2026
Utility Revenues	465,000	465,000	465,000	465,000	465,000
Operating Expenses	556,350	559,141	235,720	240,428	240,428
Operating Profit (Loss)	(91,350)	(94,141)	229,280	224,572	224,572
Less: Debt Service	-	-	-	-	-
Less: Administrative Charges	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Less: CIP Expenditures	-	-	-	-	-
Change in Cash Position	(116,350)	(119,141)	204,280	199,572	199,572
Beginning Cash Position	1,234,796	1,118,746	999,905	1,204,485	1,404,357
Add: Depreciation	300	300	300	300	300
Ending Cash Position	1,118,746	999,905	1,204,485	1,404,357	1,604,228

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.

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CAPITAL IMPROVEMENT PLAN 2022-2026
PROJECTS BY DEPARTMENT

Item	Project #	2022	2023	2024	2025	2026	Total
Community Development							
Housing Program	CD02.01	100,000		100,000			200,000
Gladstone Redevelopment	CD15.01			1,000,000		1,000,000	2,000,000
Total Community Development		100,000	-	1,100,000	-	1,000,000	2,200,000
Fire							
Cardiac Monitors Replacement	FD19.01		214,000				214,000
Firefighter Turn Out Gear	FD21.01		96,000				96,000
Fire Engine/Tanker Replacement	FD21.01			825,000			825,000
Ambulance Replacement	FD21.11	271,000		282,000	287,000		840,000
Ladder Truck Replacement	FD21.03	1,250,000					1,250,000
Public Safety 800 Mhz Radios	FD21.07	90,000	90,000	90,000	90,000	90,000	450,000
Grass Truck Replacement	FD21.06		85,000				85,000
Total Fire		1,611,000	485,000	1,197,000	377,000	90,000	3,760,000
Parks							
Park Upgrades to Existing Parks	PM07.01	120,000	130,000	130,000	130,000	130,000	640,000
Open Space Improvements	PM08.06	25,000	25,000	25,000	25,000	25,000	125,000
Goodrich Park	PM11.02		1,000,000				1,000,000
Goodrich Park	PM11.02	500,000					500,000
Harvest Park	PM14.02	300,000					300,000
Park Reinvestment	PM16.01				1,000,000		1,000,000
Fish Creek Open Space	PM16.05				150,000		150,000
Fish Creek Open Space	PM16.05				150,000		150,000
Nature Center Improvements	PM18.01	200,000			100,000		300,000
Picnic Shelters	PM18.03	250,000		250,000			500,000
Hazelwood Park	PM19.01		50,000				50,000
Hazelwood Park	PM19.01			500,000			500,000
Total Parks		1,395,000	1,205,000	905,000	1,555,000	155,000	5,215,000
Police							
Squad Replacement	PD21.01	275,000	275,000	275,000	275,000	275,000	1,375,000
Total Police		275,000	275,000	275,000	275,000	275,000	1,375,000
Public Works Buildings							
Municipal Facility Upgrades	MT16.01				200,000	200,000	400,000
1902 A/C Replacement	MT18.02	65,000					65,000
LED Lighting	MT21.01	95,500					95,500
Emergency Generator Replacement	MT21.03	85,000					85,000
Public Works Site Paving	MT21.04		120,000				120,000
Park Maintenance Roof Replacement	PW22.05			160,000			160,000
1830 Sanitary Sewer Lift Station Upgrades	PW22.06	32,000					32,000
Total Public Works Buildings		277,500	120,000	160,000	200,000	200,000	957,500
Public Works Equipment and Vehicles							
Two Park Maintenance Machines	PR18.22		80,000				80,000
U# 653 and U# 545 Park Maint Machines	PR21.02			84,000			84,000
U# 654 Park Maintenance Machine	PR21.03				42,000		42,000
U# 543 Water Tanker	PW15.02	186,000					186,000
Front End Loader	PW18.23				300,000		300,000
Street Sweeper	PW18.31					244,000	244,000
T650 Skid Steer	PW19.04	55,000					55,000
Unit 730 Toolcat Work Machine	PW21.01	45,000					45,000
Front End Loader	PW22.07	290,000					290,000
Park Maintenance Tractor	PW22.08	65,000					65,000
Single Axle Plow Truck	PW17.04		240,000				240,000

Item	Project #	2022	2023	2024	2025	2026	Total
Three-Quarter Ton Truck	PW18.13		45,000				45,000
Half-Ton Truck	PW18.14		26,000				26,000
Single Axle Plow Truck	PW18.15			240,000			240,000
One-Ton Utility Sign Truck	PW18.16	45,000					45,000
Three-Quarter Ton Van	PW18.17				25,000		25,000
Half-Ton Truck	PW18.18	80,000					80,000
10,000 Lb Capacity Trailer	PW18.19		15,000				15,000
Single Axle Plow Truck	PW18.21			240,000			240,000
CCTV Truck	PW18.24				160,000		160,000
One and One-Half Ton Truck	PW18.25					93,000	93,000
Single Axle Plow Truck	PW18.29					240,000	240,000
One and One-Half Ton Truck	PW18.30		60,000				60,000
One and One-Half Ton Dump Truck	PW19.02		90,000				90,000
Half-Ton Truck	PW19.03		26,000				26,000
U# 611 and U#531 Half-Ton Trucks	PW21.04				54,000		54,000
Total Public Works Equipment		766,000	582,000	564,000	581,000	577,000	3,070,000
Public Works Streets							
Rice Street	PW16.06				520,000		520,000
McMenemy Street Improvements	PW21.02	4,410,000					4,410,000
Gervais Area Pavement	PW21.07	4,080,000					4,080,000
Woodlynn/Southlawn Area Pavement	PW18.05		3,700,350				3,700,350
Maplewood Dr/Cypress Area Pavement	PW18.07			1,610,000			1,610,000
Walter/Beam Area Pavement	PW18.09				1,890,000		1,890,000
Prosperity Road Street Improvements	PW19.09				5,970,000		5,970,000
East Shore Drive Area Street Improvements	PW20.08			6,950,000			6,950,000
McKnight Traffic Signal Replacement	PW21.10	321,650	323,921				645,571
County Road D Street Improvements	PW21.20					170,000	170,000
White Bear Ave/Larpenteur Ave Imp	PW21.21			602,500			602,500
Cope Ave Street Improvements	PW21.06	3,750,000					3,750,000
Myrtle/Sterling Improvements	PW22.02		3,940,000				3,940,000
County Road C Area Improvements	PW22.03					8,480,000	8,480,000
South Leg Pavement Rehabilitation	PW22.04					2,480,000	2,480,000
County Road B Storm Water Improvements	PW24.02			100,000			100,000
Total Public Works Streets		12,561,650	7,964,271	9,262,500	8,380,000	11,130,000	49,298,421
Public Works Utilities							
Lift Station Upgrades	PW03.21	20,000	20,000	20,000	20,000	20,000	100,000
Pond Cleaning/Dredging	PW14.01	109,500		110,000		110,000	329,500
Maple Hills Storm Sewer Force Main	PW21.14	403,000					403,000
Total Public Works Utilities		532,500	20,000	130,000	20,000	130,000	832,500
TOTAL CAPITAL IMPROVEMENT PLAN		17,518,650	10,651,271	13,593,500	11,388,000	13,557,000	66,708,421

CAPITAL IMPROVEMENT PLAN 2022-2026
PROJECTS BY CATEGORY

Item	Project #	2022	2023	2024	2025	2026	Total
Building Maintenance							
Municipal Facility Upgrades	MT16.01				200,000	200,000	400,000
1902 A/C Replacement	MT18.02	65,000					65,000
LED Lighting	MT21.01	95,500					95,500
Public Works Site Paving	MT21.04		120,000				120,000
Park Maintenance Roof Replacement	PW22.05			160,000			160,000
1830 Sanitary Sewer Lift Station Upgrades	PW22.06	32,000					32,000
Emergency Generator Replacement	MT21.03	85,000					85,000
Total Building Maintenance		277,500	120,000	160,000	200,000	200,000	957,500
Economic Development							
Housing Program	CD02.01	100,000		100,000			200,000
Gladstone Redevelopment	CD15.01			1,000,000		1,000,000	2,000,000
Total Economic Development		100,000	-	1,100,000	-	1,000,000	2,200,000
Equipment and Vehicles							
Cardiac Monitors Replacement	FD19.010		214,000				214,000
Ambulance Replacement	FD21.011	271,000		282,000	287,000		840,000
Public Safety 800 Mhz Radios	FD21.07	90,000	90,000	90,000	90,000	90,000	450,000
Two Park Maintenance Machines	PR18.22		80,000				80,000
U# 653 and U# 545 Park Maint Machines	PR21.02			84,000			84,000
U# 654 Park Maintenance Machine	PR21.03				42,000		42,000
U# 543 Water Tanker	PW15.02	186,000					186,000
Single Axle Plow Truck	PW17.04		240,000				240,000
Three-Quarter Ton Truck	PW18.13		45,000				45,000
Half-Ton Truck	PW18.14		26,000				26,000
Single Axle Plow Truck	PW18.15			240,000			240,000
One-Ton Utility Sign Truck	PW18.16	45,000					45,000
Three-Quarter Ton Van	PW18.17				25,000		25,000
Half-Ton Truck	PW18.18	80,000					80,000
10,000 Lb Capacity Trailer	PW18.19		15,000				15,000
Park Maintenance Tractor	PW22.08	65,000					65,000
Single Axle Plow Truck	PW18.21			240,000			240,000
Front End Loader	PW18.23				300,000		300,000
CCTV Truck	PW18.24				160,000		160,000
One and One-Half Ton Truck	PW18.25					93,000	93,000
Single Axle Plow Truck	PW18.29					240,000	240,000
One and One-Half Ton Truck	PW18.30		60,000				60,000
Street Sweeper	PW18.31					244,000	244,000
One and One-Half Ton Dump Truck	PW19.02		90,000				90,000
Half-Ton Truck	PW19.03		26,000				26,000
T650 Skid Steer	PW19.04	55,000					55,000
Unit 730 Toolcat Work Machine	PW21.01	45,000					45,000
U# 611 and U#531 Half-Ton Trucks	PW21.04				54,000		54,000
Front End Loader	PW22.07	290,000					290,000
Firefighter Turn Out Gear	FD21.01		96,000				96,000
Fire Engine/Tanker Replacement	FD21.010			825,000			825,000
Ladder Truck Replacement	FD21.03	1,250,000					1,250,000
Grass Truck Replacement	FD21.06		85,000				85,000
Squad Replacement	PD21.010	275,000	275,000	275,000	275,000	275,000	1,375,000
Total Equipment and Vehicles		2,652,000	1,342,000	2,036,000	1,233,000	942,000	8,205,000
Park Improvements							
Park Upgrades to Existing Parks	PM07.010	120,000	130,000	130,000	130,000	130,000	640,000

Item	Project #	2022	2023	2024	2025	2026	Total
Goodrich Park	PM11.020		1,000,000				1,000,000
Park Reinvestment	PM16.001				1,000,000		1,000,000
Open Space Improvements	PM08.060	25,000	25,000	25,000	25,000	25,000	125,000
Goodrich Park	PM11.020	500,000					500,000
Harvest Park	PM14.020	300,000					300,000
Fish Creek Open Space	PM16.005				150,000		150,000
Nature Center Improvements	PM18.01	200,000			100,000		300,000
Picnic Shelters	PM18.03	250,000		250,000			500,000
Hazelwood Park	PM19.01			500,000			500,000
Fish Creek Open Space	PM16.005				150,000		150,000
Hazelwood Park	PM19.01		50,000				50,000
Total Park Improvements		1,395,000	1,205,000	905,000	1,555,000	155,000	5,215,000
Street Improvements							
Cope Ave Street Improvements	PW21.06	3,750,000					3,750,000
County Road C Area Improvements	PW22.03					8,480,000	8,480,000
County Road D Street Improvements	PW21.20					170,000	170,000
East Shore Drive Area Improvements	PW20.08			6,950,000			6,950,000
Gervais Area Pavement	PW21.07	4,080,000					4,080,000
Maplewood Dr/Cypress Area Pavement	PW18.07			1,610,000			1,610,000
McKnight Traffic Signal Replacement	PW21.10	321,650	323,921				645,571
McMenemy Street Improvements	PW21.02	4,410,000					4,410,000
Myrtle/Sterling Improvements	PW22.02		3,940,000				3,940,000
Prosperity Road Street Improvements	PW19.09				5,970,000		5,970,000
Rice Street	PW16.06				520,000		520,000
South Leg Pavement Rehabilitation	PW22.04					2,480,000	2,480,000
Walter/Beam Area Pavement	PW18.09				1,890,000		1,890,000
White Bear Ave/Larpenteur Ave Imp	PW21.21			602,500			602,500
Woodlynn/Southlawn Area Pavement	PW18.05		3,700,350				3,700,350
County Road B Storm Water Improvement	PW24.02			100,000			100,000
Total Street Improvements		12,561,650	7,964,271	9,262,500	8,380,000	11,130,000	49,298,421
Utility Improvements							
Pond Cleaning/Dredging	PW14.01	109,500		110,000		110,000	329,500
Lift Station Upgrades	PW03.21	20,000	20,000	20,000	20,000	20,000	100,000
Maple Hills Storm Sewer Force Main	PW21.14	403,000					403,000
Total Utility Improvements		532,500	20,000	130,000	20,000	130,000	832,500
TOTAL CAPITAL IMPROVEMENT PLAN		17,518,650	10,651,271	13,593,500	11,388,000	13,557,000	66,708,421

CAPITAL IMPROVEMENT PLAN 2022-2026
PROJECTS BY FUNDING SOURCE

Item	Project #	2022	2023	2024	2025	2026	Total
Ambulance Fund							
Cardiac Monitors Replacement	FD19.010		214,000				214,000
Ambulance Replacement	FD21.011	271,000		282,000	287,000		840,000
Total Ambulance Fund		271,000	214,000	282,000	287,000	-	1,054,000
Building Fund							
Municipal Facility Upgrades	MT16.01				200,000	200,000	400,000
1902 A/C Replacement	MT18.02	65,000					65,000
LED Lighting	MT21.01	95,500					95,500
Public Works Site Paving	MT21.04		120,000				120,000
Park Maintenance Roof Replacement	PW22.05			160,000			160,000
1830 Sanitary Sewer Lift Station Upgrades	PW22.06	32,000					32,000
Total Building Fund		192,500	120,000	160,000	200,000	200,000	872,500
CIP Fund							
Public Safety 800 Mhz Radios	FD21.07	90,000	90,000	90,000	90,000	90,000	450,000
Park Upgrades to Existing Parks	PM07.01	120,000	130,000	130,000	130,000	130,000	640,000
Total CIP Fund		210,000	220,000	220,000	220,000	220,000	1,090,000
EDA Fund							
Housing Program	CD02.01	100,000		100,000			200,000
Total EDA Fund		100,000	-	100,000	-	-	200,000
EUF Fund							
Pond Cleaning/Dredging	PW14.01	109,500		110,000		110,000	329,500
Maple Hills Storm Sewer Force Main	PW21.14	80,000					80,000
McMenemy Street Improvements	PW21.02	840,000					840,000
Gervais Area Pavement	PW21.07	627,600					627,600
Woodlynn/Southlawn Area Pavement	PW18.05		629,200				629,200
Maplewood Dr/Cypress Area Pavement	PW18.07			161,100			161,100
Walter/Beam Area Pavement	PW18.09				189,000		189,000
Prosperity Road Street Improvements	PW19.09				1,121,000		1,121,000
East Shore Drive Area Street Improvements	PW20.08			1,508,000			1,508,000
Cope Ave Street Improvements	PW21.06	616,000					616,000
Myrtle/Sterling Improvements	PW22.02		798,400				798,400
County Road C Area Improvements	PW22.03					1,771,000	1,771,000
South Leg Pavement Rehabilitation	PW22.04					248,000	248,000
County Road B Storm Water Improvements	PW24.02			100,000			100,000
Total EUF Fund		2,273,100	1,427,600	1,879,100	1,310,000	2,129,000	9,018,800
Fleet Fund							
Two Park Maintenance Machines	PR18.22		80,000				80,000
U# 653 and U# 545 Park Maint Machines	PR21.02			84,000			84,000
U# 654 Park Maintenance Machine	PR21.03				42,000		42,000
U# 543 Water Tanker	PW15.02	186,000					186,000
Single Axle Plow Truck	PW17.04		240,000				240,000
Three-Quarter Ton Truck	PW18.13		45,000				45,000
Half-Ton Truck	PW18.14		26,000				26,000
Single Axle Plow Truck	PW18.15			240,000			240,000
One-Ton Utility Sign Truck	PW18.16	45,000					45,000
Three-Quarter Ton Van	PW18.17				25,000		25,000
Half-Ton Truck	PW18.18	80,000					80,000
10,000 Lb Capacity Trailer	PW18.19		15,000				15,000

Item	Project #	2022	2023	2024	2025	2026	Total
Single Axle Plow Truck	PW18.21			240,000			240,000
Front End Loader	PW18.23				300,000		300,000
CCTV Truck	PW18.24				160,000		160,000
One and One-Half Ton Truck	PW18.25					93,000	93,000
Single Axle Plow Truck	PW18.29					240,000	240,000
One and One-Half Ton Truck	PW18.30		60,000				60,000
Street Sweeper	PW18.31					244,000	244,000
One and One-Half Ton Dump Truck	PW19.02		90,000				90,000
Half-Ton Truck	PW19.03		26,000				26,000
T650 Skid Steer	PW19.04	55,000					55,000
Unit 730 Toolcat Work Machine	PW21.01	45,000					45,000
U# 611 and U#531 Half-Ton Trucks	PW21.04				54,000		54,000
Front End Loader	PW22.07	290,000					290,000
Park Maintenance Tractor	PW22.08	65,000					65,000
Total Fleet Fund		766,000	582,000	564,000	581,000	577,000	3,070,000
G.O. Bonds Improvement							
McMenemy Street Improvements	PW21.02	2,105,300					2,105,300
Gervais Area Pavement	PW21.07	312,376					312,376
Woodlynn/Southlawn Area Pavement	PW18.05		851,895				851,895
Prosperity Road Street Improvements	PW19.09				2,516,000		2,516,000
East Shore Drive Area Street Improvements	PW20.08			3,660,200			3,660,200
Cope Ave Street Improvements	PW21.06	1,853,560					1,853,560
Myrtle/Sterling Improvements	PW22.02		1,902,025				1,902,025
County Road C Area Improvements	PW22.03					4,616,200	4,616,200
Total G.O. Bonds Improvement		4,271,236	2,753,920	3,660,200	2,516,000	4,616,200	17,817,556
G.O. Bonds Tax Abatement							
Goodrich Park	PM11.020		1,000,000				1,000,000
Park Reinvestment	PM16.001				1,000,000		1,000,000
Total G.O. Bonds Tax Abatement		-	1,000,000	-	1,000,000	-	2,000,000
G.O. Bonds Tax Increment							
Gladstone Redevelopment	CD15.01		-	1,000,000	-	1,000,000	2,000,000
Total G.O. Bonds Tax Increment		-	-	1,000,000	-	1,000,000	2,000,000
Municipal State Aid							
Rice Street	PW16.06				520,000		520,000
County Road D Street Improvements	PW21.20					170,000	170,000
White Bear Ave/Larpenteur Ave Imp	PW21.21			602,500			602,500
Total Municipal State Aid		-	-	602,500	520,000	170,000	1,292,500
MCC Capital Fund							
Emergency Generator Replacement	MT21.03	85,000					85,000
Total MCC Capital Fund		85,000	-	-	-	-	85,000
Park Fund							
Open Space Improvements	PM08.060	25,000	25,000	25,000	25,000	25,000	125,000
Goodrich Park	PM11.020	500,000					500,000
Harvest Park	PM14.020	300,000					300,000
Fish Creek Open Space	PM16.005				150,000		150,000
Nature Center Improvements	PM18.01	200,000			100,000		300,000
Picnic Shelters	PM18.03	250,000		250,000			500,000
Hazelwood Park	PM19.01			500,000			500,000
Total Park Fund		1,275,000	25,000	775,000	275,000	25,000	2,375,000
Public Safety Equipment Fund							

Item	Project #	2022	2023	2024	2025	2026	Total
Firefighter Turn Out Gear	FD21.01		96,000				96,000
Fire Engine/Tanker Replacement	FD21.010			825,000			825,000
Ladder Truck Replacement	FD21.03	1,250,000					1,250,000
Grass Truck Replacement	FD21.06		85,000				85,000
Squad Replacement	PD21.010	275,000	275,000	275,000	275,000	275,000	1,375,000
Total Public Safety Equip Fund		1,525,000	456,000	1,100,000	275,000	275,000	3,631,000
Ramsey County							
Fish Creek Open Space	PM16.005				150,000		150,000
Maple Hills Storm Sewer Force Main	PW21.14	262,000					262,000
Total Ramsey County		262,000	-	-	150,000	-	412,000
Sewer Fund							
Lift Station Upgrades	PW03.21	20,000	20,000	20,000	20,000	20,000	100,000
McMenemy Street Improvements	PW21.02	271,000					271,000
Gervais Area Pavement	PW21.07	229,900					229,900
Woodlynn/Southlawn Area Pavement	PW18.05		210,600				210,600
Maplewood Dr/Cypress Area Pavement	PW18.07			80,500			80,500
Walter/Beam Area Pavement	PW18.09				94,500		94,500
Prosperity Road Street Improvements	PW19.09				459,000		459,000
East Shore Drive Area Street Improvements	PW20.08			564,000			564,000
Cope Ave Street Improvements	PW21.06	305,000					305,000
Myrtle/Sterling Improvements	PW22.02		264,400				264,400
County Road C Area Improvements	PW22.03					668,000	668,000
South Leg Pavement Rehabilitation	PW22.04					124,000	124,000
Total Sewer Fund		825,900	495,000	664,500	573,500	812,000	3,370,900
SRF Fund							
Gervais Area Pavement	PW21.07	1,202,272					1,202,272
Woodlynn/Southlawn Area Pavement	PW18.05		1,018,763				1,018,763
Maplewood Dr/Cypress Area Pavement	PW18.07			559,680			559,680
Walter/Beam Area Pavement	PW18.09				849,450		849,450
Prosperity Road Street Improvements	PW19.09				525,000		525,000
South Leg Pavement Rehabilitation	PW22.04					1,347,039	1,347,039
Total SRF Fund		1,202,272	1,018,763	559,680	1,374,450	1,347,039	5,502,204
SRF Special Assessment Fund							
McMenemy Street Improvements	PW21.02	544,700					544,700
Gervais Area Pavement	PW21.07	1,076,952					1,076,952
Woodlynn/Southlawn Area Pavement	PW18.05		832,692				832,692
Maplewood Dr/Cypress Area Pavement	PW18.07			760,420			760,420
Walter/Beam Area Pavement	PW18.09				700,350		700,350
Prosperity Road Street Improvements	PW19.09				482,000		482,000
East Shore Drive Area Street Improvements	PW20.08			693,400			693,400
Cope Ave Street Improvements	PW21.06	450,840					450,840
Myrtle/Sterling Improvements	PW22.02		559,175				559,175
County Road C Area Improvements	PW22.03					857,500	857,500
South Leg Pavement Rehabilitation	PW22.04					686,561	686,561
Maple Hills Storm Sewer Force Main	PW21.14	61,000					61,000
Total SRF Special Assessment Fund		2,133,492	1,391,867	1,453,820	1,182,350	1,544,061	7,705,590
St. Paul Regional Water							
McMenemy Street Improvements	PW21.02	456,000					456,000
Gervais Area Pavement	PW21.07	474,000					474,000
Prosperity Road Street Improvements	PW19.09				613,000		613,000
East Shore Drive Area Street Improvements	PW20.08			188,400			188,400
Cope Ave Street Improvements	PW21.06	369,600					369,600

Item	Project #	2022	2023	2024	2025	2026	Total
Myrtle/Sterling Improvements	PW22.02		230,400				230,400
County Road C Area Improvements	PW22.03					240,300	240,300
Total St. Paul Regional Water		1,299,600	230,400	188,400	613,000	240,300	2,571,700
Street Light Fund							
McKnight Traffic Signal Replacement	PW21.10	321,650	323,921				645,571
Total Street Light Fund		321,650	323,921	-	-	-	645,571
WAC Fund							
McMenemy Street Improvements	PW21.02	193,000					193,000
Gervais Area Pavement	PW21.07	156,900					156,900
Woodlynn/Southlawn Area Pavement	PW18.05		157,200				157,200
Maplewood Dr/Cypress Area Pavement	PW18.07			48,300			48,300
Walter/Beam Area Pavement	PW18.09				56,700		56,700
Prosperity Road Street Improvements	PW19.09				254,000		254,000
East Shore Drive Area Street Improvements	PW20.08			336,000			336,000
Cope Ave Street Improvements	PW21.06	155,000					155,000
Myrtle/Sterling Improvements	PW22.02		185,600				185,600
County Road C Area Improvements	PW22.03					327,000	327,000
South Leg Pavement Rehabilitation	PW22.04					74,400	74,400
Total WAC Fund		504,900	342,800	384,300	310,700	401,400	1,944,100
Ramsey Washington Metro Watershed District							
Hazelwood Park	PM19.01		50,000				50,000
Total RWMWD		-	50,000	-	-	-	50,000
TOTAL CAPITAL IMPROVEMENT PLAN		17,518,650	10,651,271	13,593,500	11,388,000	13,557,000	66,708,421

SECTION V

**DEPARTMENT BUDGETS AND
PERFORMANCE**

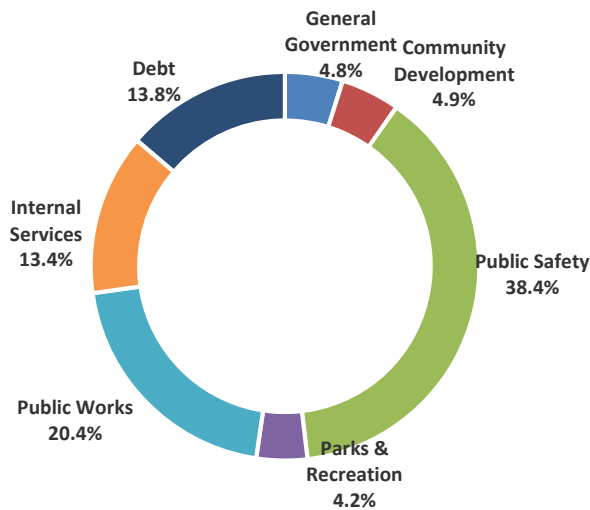
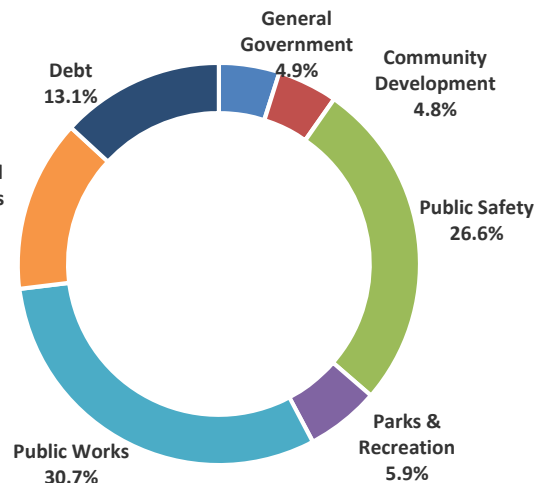


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TOTAL BUDGET EXPENDITURE SUMMARY

Total By Department	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% OVER (UNDER) LAST YEAR
Administration	2,266,898	2,342,189	2,467,230	2,519,550	2.1%
Community Development	3,307,533	4,217,032	3,508,810	3,523,250	0.4%
Finance	720,486	725,517	789,090	839,600	6.4%
Information Technology	1,511,247	1,569,106	1,537,130	1,749,010	13.8%
Legislative	176,053	167,916	170,010	190,130	11.8%
Parks and Recreation	4,293,185	2,858,920	3,014,270	4,313,260	43.1%
Public Safety	15,515,346	16,546,177	27,399,198	19,422,280	-29.1%
Public Works	19,375,017	21,131,948	14,552,650	22,407,610	54.0%
Internal Services	9,450,896	8,084,202	8,045,400	8,343,390	3.7%
Debt	13,647,197	9,926,957	9,821,651	9,579,214	-2.5%
Totals	\$70,263,858	\$67,569,964	\$71,305,439	\$72,887,294	2.2%

2021 BUDGET**2022 BUDGET****Total By Classification**

Personnel Services	\$20,433,702	\$21,537,476	\$22,085,280	\$23,164,750	4.9%
Commodities	\$1,388,078	\$1,538,714	\$1,526,740	\$1,535,700	0.6%
Contractual Services	\$11,257,671	\$12,113,280	\$11,587,600	\$14,812,540	27.8%
Capital Outlay and Depreciation	\$14,079,332	\$14,364,221	\$18,235,880	\$15,448,800	-15.3%
Other Charges	\$6,982	\$5,114	\$2,888	\$2,900	0.4%
Internal Services	\$9,450,896	\$8,084,202	\$8,045,400	\$8,343,390	3.7%
Debt Service	\$13,647,197	\$9,926,957	\$9,821,651	\$9,579,214	-2.5%
Totals	\$70,263,858	\$67,569,964	\$71,305,439	\$72,887,294	2.2%

Total By Fund

Ambulance Service	\$2,990,132	\$3,291,051	\$3,278,198	\$3,520,700	7.4%
Building Fund	90,594	545,033	197,000	192,500	-2.3%
Capital Improvement Fund	147,532	84,989	81,500	210,000	157.7%
Charitable Gambling Tax	26,912	15,558	15,000	30,000	100.0%
Communications	566,189	520,782	604,040	587,860	-2.7%
Debt Funds	10,401,210	8,575,614	8,430,651	8,158,614	-3.2%
Environmental Utility	1,761,493	1,784,679	1,780,180	1,824,000	2.5%
Fire 3M Fund	13,296	182,482	10,700,000	0	-100.0%
Fire Training Facility	0	0	0	0	N/A
Fire Training Facility Operations	60,549	48,611	72,900	64,700	-11.2%
Fleet Management	993,875	1,045,680	996,590	1,054,290	5.8%
General	20,508,589	22,210,962	22,673,770	23,632,280	4.2%
Grants Fund	109,030	0	0	2,163,160	N/A
Information Technology	954,783	877,648	890,070	925,560	4.0%
Internal Insurance Services	8,457,021	7,038,522	7,048,810	7,289,100	3.4%
Maplewood Area EDA	129,021	956,639	150,000	100,000	-33.3%
MCC Capital Fund	295,116	31,747	215,080	222,040	3.2%
Park Development Fund	1,083,981	29,192	200,000	1,325,000	562.5%
Public Safety Equipment Fund	754,830	482,760	420,000	305,000	-27.4%
Police Services	0	8,405	10,000	25,000	150.0%
Public Improvement Project Funds	10,935,561	12,027,712	5,470,000	12,240,000	123.8%
Recreation Programs	663,124	0	0	0	N
Recycling Program	696,380	978,608	1,126,190	1,086,950	-3.5%
Redevelopment Fund & Legacy Village	0	0	0	0	N/A
ROW Fund	0	0	0	0	N/A
Sanitary Sewer	4,868,089	4,989,965	5,093,080	5,696,290	11.8%
Street Light Utility	180,737	210,340	234,800	556,350	136.9%
Street Revitalization Fund	87,326	90,528	80,000	100,000	25.0%
Taste of Maplewood	0	0	0	0	N/A
TIF Funds	3,304,116	1,411,135	1,419,000	1,440,600	1.5%
Trash Cart Fund	41,138	0	0	0	N
Tree Preservation	11,269	14,760	15,000	15,000	0.0%
WAC St. Paul Fund	130,492	115,086	101,980	120,700	18.4%
WAC NSP Fund	1,473	1,476	1,600	1,600	0.0%
Totals	\$70,263,858	\$67,569,964	\$71,305,439	\$72,887,294	2.2%

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

By Department:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Administration	10.50	10.50	11.10	11.60	14.60	12.00	12.00	12.00	12.00	13.00
Finance	5.00	4.50	4.42	4.00	4.00	8.00	7.00	7.00	9.20	5.00
Fire	18.30	18.55	18.00	20.50	21.00	21.00	30.00	31.70	29.75	30.00
Information Technology	4.00	3.00	3.00	3.00	3.20	3.00	3.00	3.00	3.00	9.00
Community Development	12.10	12.10	10.35	9.45	10.35	10.45	11.10	12.45	12.45	12.10
Parks and Recreation	13.60	12.60	12.30	11.30	11.80	5.30	5.30	5.30	2.30	2.50
Police	56.70	57.70	55.33	57.40	59.00	60.00	60.00	61.10	62.00	62.00
Public Works	35.80	35.80	36.25	36.25	36.65	36.25	36.25	36.25	36.25	36.40
Totals	156.00	154.75	150.75	153.50	160.60	156.00	164.65	168.80	166.95	170.00

By Fund:	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund	114.00	114.70	111.20	113.35	117.01	118.50	121.75	127.55	127.07	129.60
Information Tech Fund	4.00	3.00	3.00	3.00	3.20	3.00	3.00	3.00	3.00	3.00
Recreation Programs Fund	2.95	2.95	3.00	2.80	3.65	2.70	2.70	0.00	0.00	0.00
Communications Fund	0.00	0.00	0.00	0.00	2.00	3.00	3.00	3.00	3.00	3.00
Community Center Fund	8.05	6.95	6.60	5.80	5.95	0.00	0.00	0.00	0.00	0.00
Environmental Utility Fund	7.20	7.20	7.35	7.00	7.12	7.00	7.00	6.55	6.00	6.05
Ambulance Service Fund	10.30	10.45	10.00	11.20	11.80	12.05	17.45	18.30	17.48	17.80
Recycling Fund	1.00	1.00	0.40	0.65	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	0.65	0.65	0.65
Sewer Fund	5.30	5.30	5.70	5.70	5.82	5.70	5.70	5.70	5.70	5.75
Fleet Management Fund	3.20	3.20	3.50	3.50	3.40	3.40	3.40	3.40	3.40	3.50
Totals	156.00	154.75	150.75	153.00	160.60	156.00	164.65	168.80	166.95	170.00

Personnel Changes in the 2022 Budget:

Overall, full-time budgeted staff has increased by 3.05 FTE's in 2022, as described below.

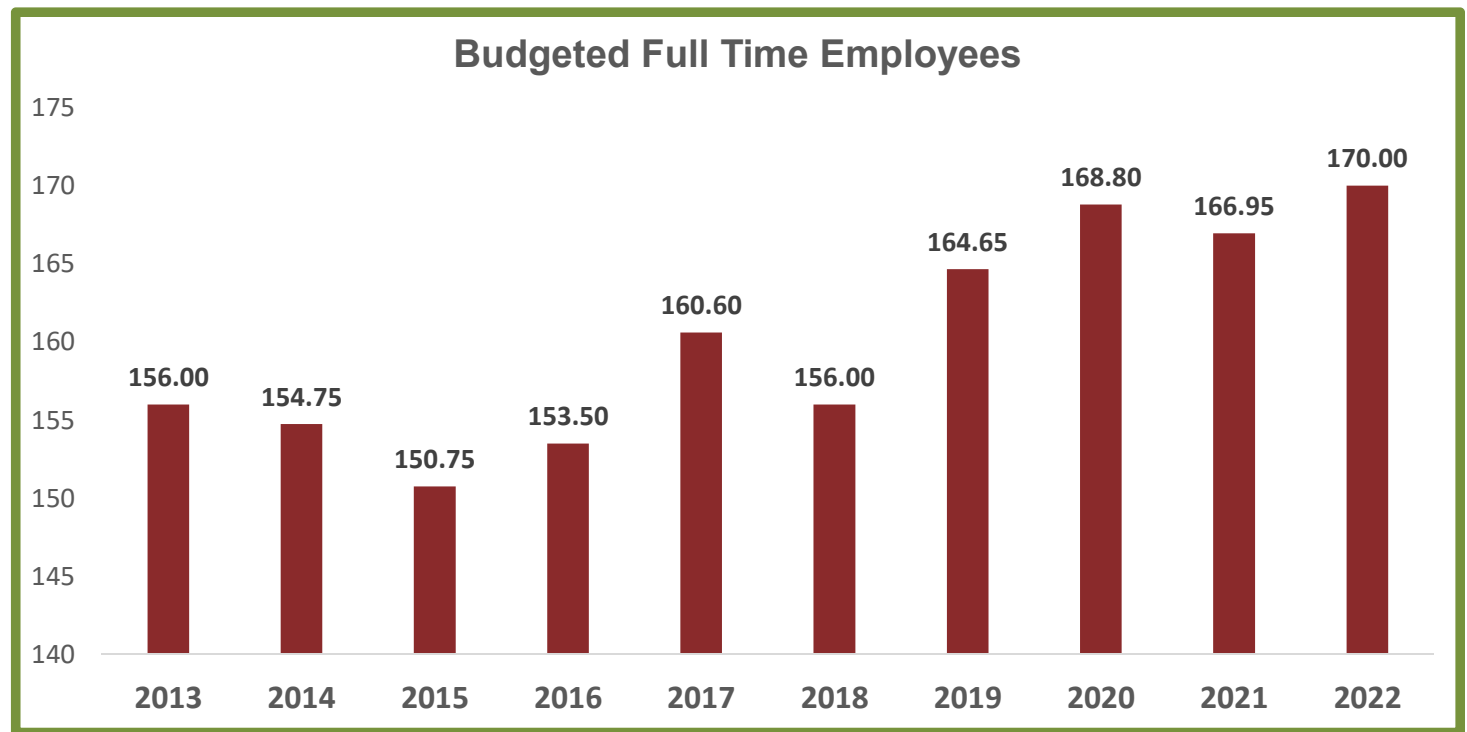
Administration - The Human Resources Assistant position was increased from .8 to 1.0, resulting in 1.0 full-time position.

Finance - 4.20 FTE DMV staff members were moved from Finance to Information Technology and were increased 1.8 FTE to 6.0 FTE. The increase is for managing customers safely with the pandemic.

Fire - One command staff position was added between Fire and Ambulance, with savings resulting from restructuring, for a total of .25 FTE.

Community Development - A reorganization resulted in an employee being moved to Parks and Environment, which decreased Community Development .35 FTE and increased Parks and Environment .20 and Public Works .15, for a net change of 0.0 FTE.

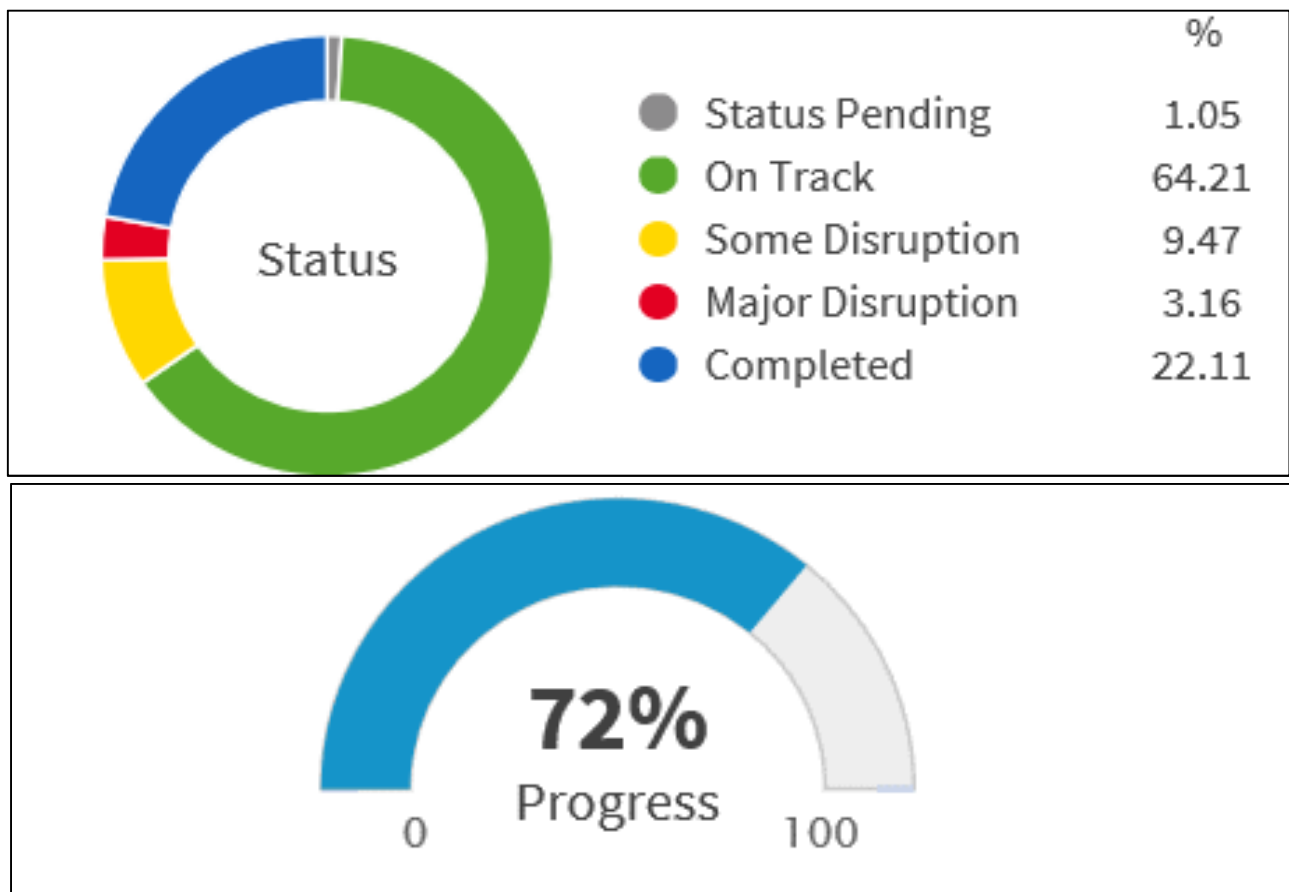
Staffing levels have increased over the years, primarily due to moving from a volunteer firefighter model to a full-time firefighter model. Finance absorbed the DMV 4.0 positions, previously under Administration, in 2018. In 2022, DMV was moved to Information Technology. In 2020, Recreation Programming was eliminated and the Nature Center was closed for a reduction of 3.0 positions in Parks and Recreation.



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 City Strategic Goals as of September 30, 2021



City of Maplewood Strategic Priorities Performance Report

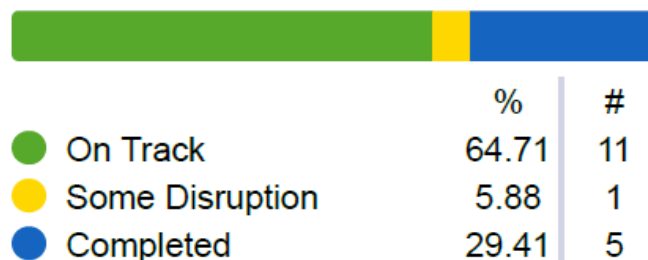
Overall Progress as of September 30, 2021

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:

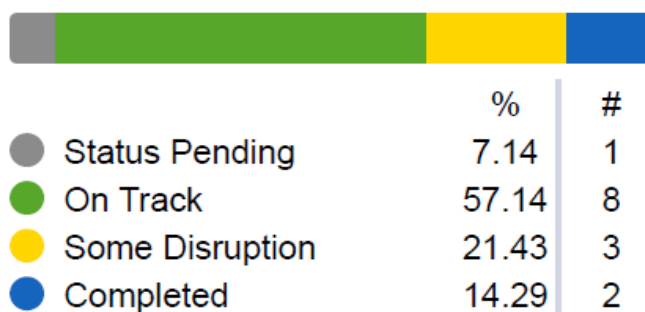
Financial Sustainability - Maintain a positive financial position by balancing revenues and expenditures for operations, debt management, and capital investments. Provide quality city services at a level that reflects community values and that are supported by available resources.



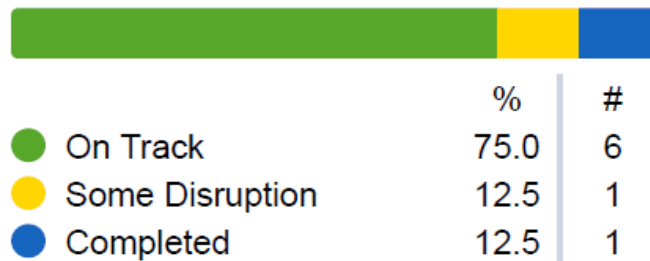
Infrastructure & Asset Management – Provide safe, efficient, sustainable, cost-effective, and well-maintained roads and transportation systems. Build, maintain, and manage capital assets to preserve long-term investment and ensure



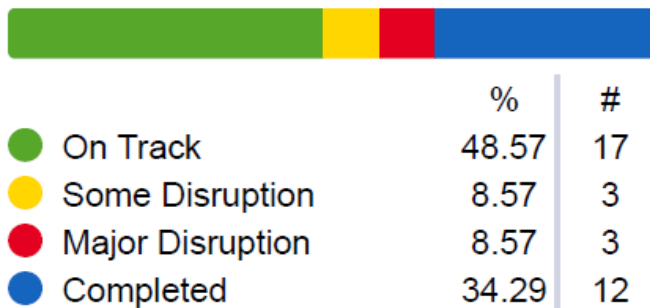
Community Inclusiveness - Strive to create a community that is engaged, tolerant, and compassionate about everyone. To further build a community that embraces and respects diversity and that uses different perspectives and experiences to build an inclusive and equitable city for all.



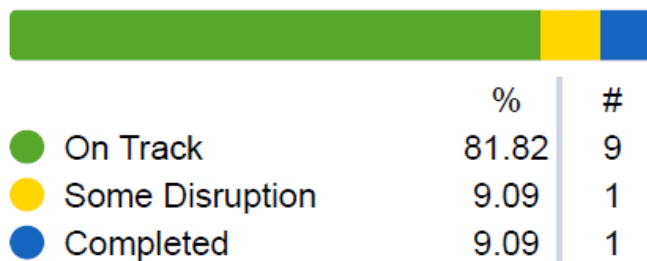
Integrated Communication – Create a culture that is built on trust, conveys clearly identified goals and expectations, and is focused on the City’s long-range mission and vision. Value organizational efficiencies which are based on performance measurement, accountability, and best practices.



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.



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.



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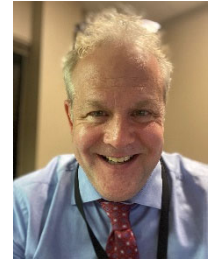
ADMINISTRATION DEPARTMENT

Melinda Coleman, City Manager

Mike Darrow, Asst. City Manager/HR Director

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

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



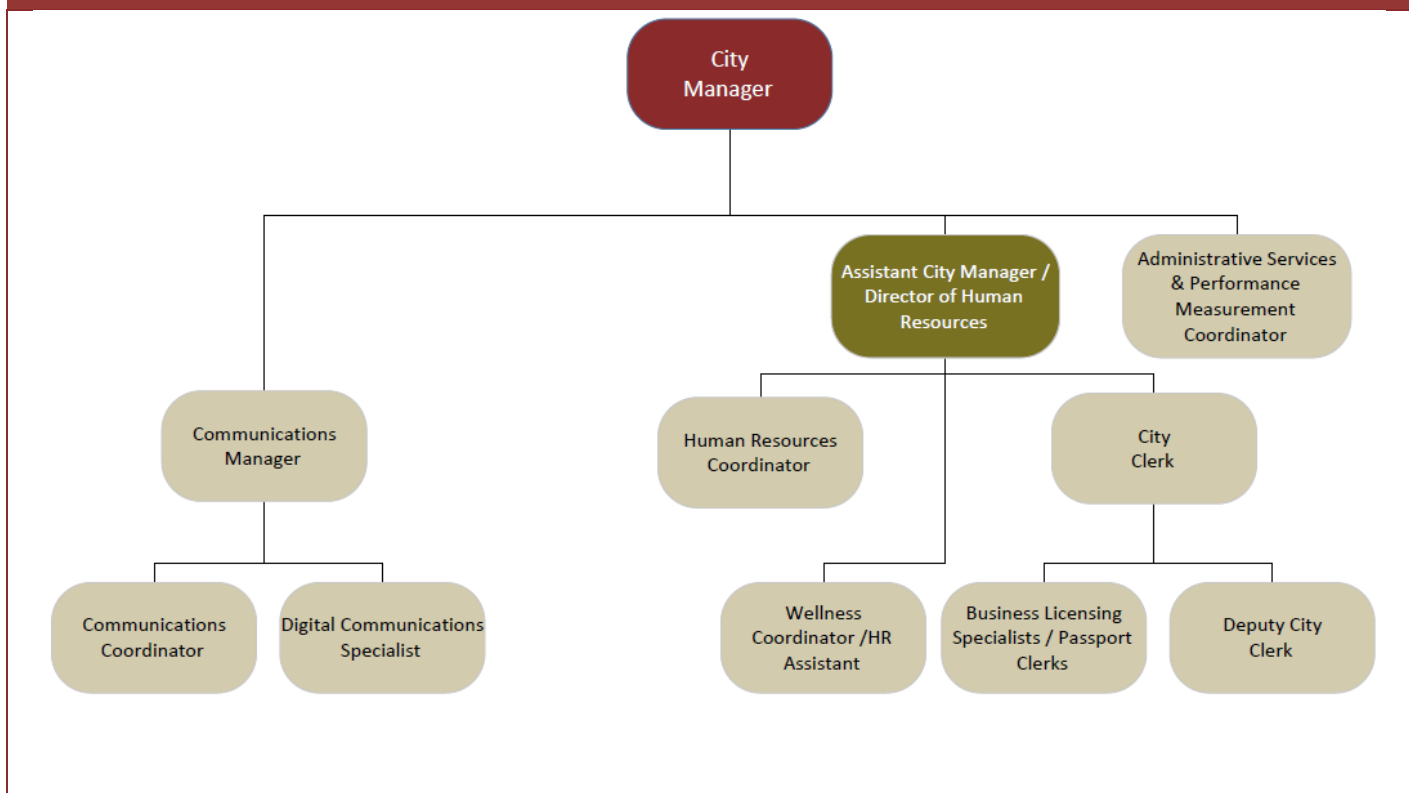
DEPARTMENT OVERVIEW

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.

2022 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



	%	#
● Status Pending	7.14	1
● On Track	57.14	8
● Some Disruption	21.43	3
● Completed	14.29	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 67% 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 70% after 3rd quarter.

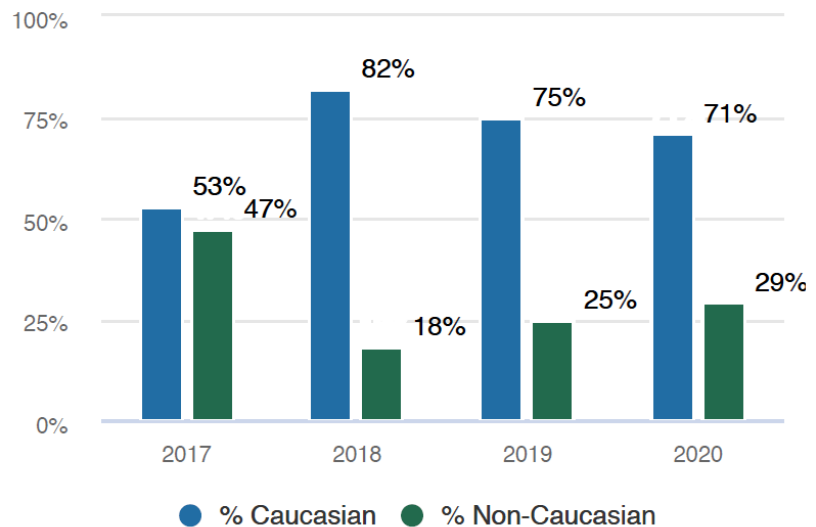
Performance Measure 1.2.2: 80% of benefit earning employees will participate in cultural awareness/diversity training. Progress 75% after 3rd quarter.

ADMINISTRATION DEPARTMENT

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 80%.

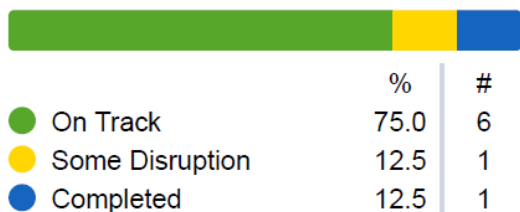
Diversity of New Hires



Performance Measure 1.4: City services and facilities are accessible to our diverse community. Progress 25% at 3rd quarter.

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 25% at 3rd quarter.

INTEGRATED COMMUNICATION



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: Ensure mayor, council members and staff are engaging in Maplewood's social media platforms to increase usage by 3%. Progress after 3rd quarter 66%.

Performance Measure 4.1.2: Broader outreach through traditional media with at least 5 stories that appear in mainstream twin cities news outlets. Progress at 3rd quarter 58%.

Performance Measure 4.1.3: Host at least 4 live video events including major city announcements, chats, and virtual town halls for 2021. Progress after 3rd quarter - on hold due to pandemic.

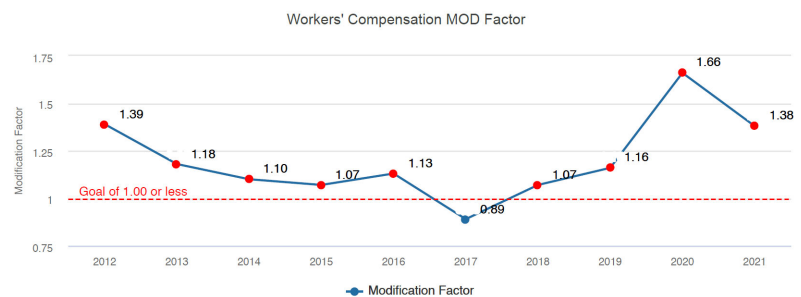
ADMINISTRATION DEPARTMENT

Key Outcome 4.2: Retain and attract community members, business and visitors through a regional branding campaign.

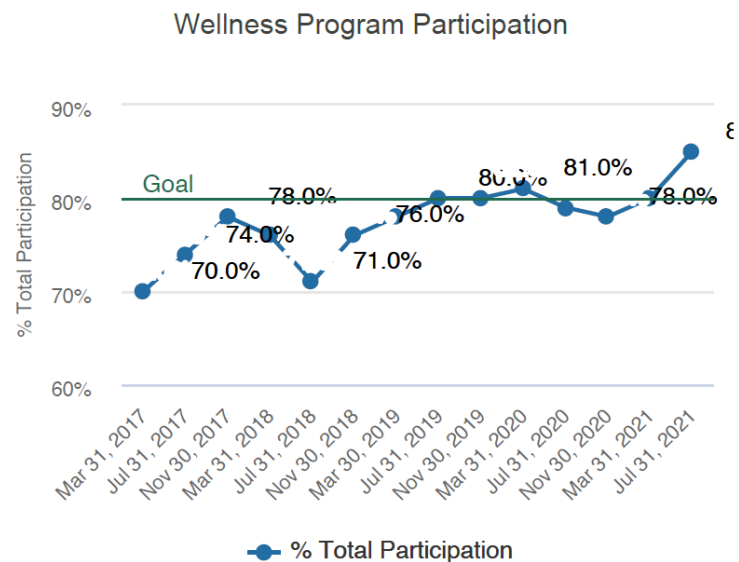
Performance Measure 4.2.1: Establish a new City branding by December 2022. Progress interrupted due to pandemic. Progress after 3rd quarter 12%.

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 75%.



Key Outcome 5.2: Recruitment and retention of talented and qualified and workforce.

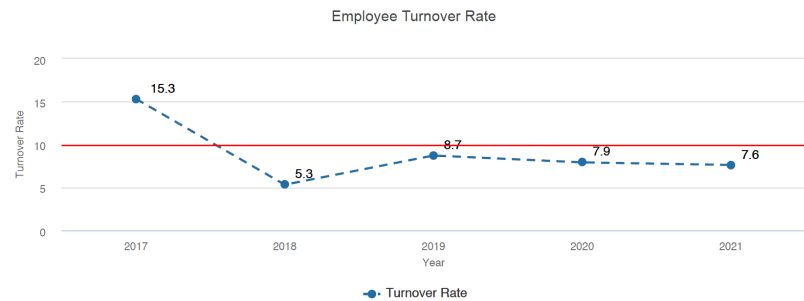
Performance Measure 5.2.1: Full-time employee turnover rate will be 10% or less. Progress at 3rd quarter 96%.

OPERATIONAL EFFECTIVENESS



	%	#
On Track	48.57	17
Some Disruption	8.57	3
Major Disruption	8.57	3
Completed	34.29	12

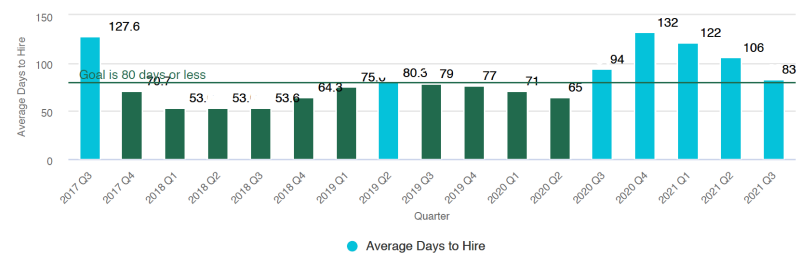
ADMINISTRATION DEPARTMENT



Performance Measure 5.2.2: Average time to hire will be 80 days or less. Progress at 3rd quarter 100%.

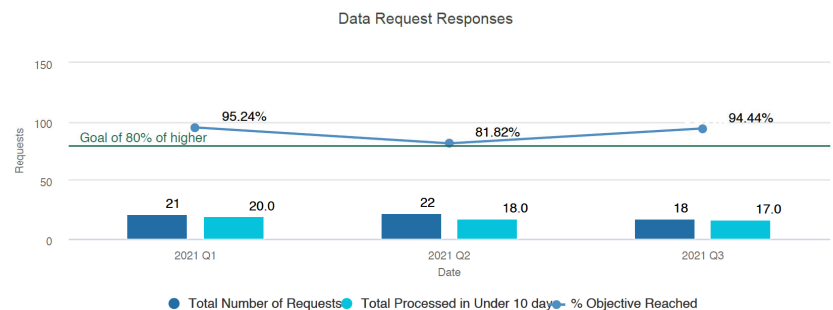
Average Time to Hire

Performance Measure 5.2.2 Average time to hire will be 80 days or less

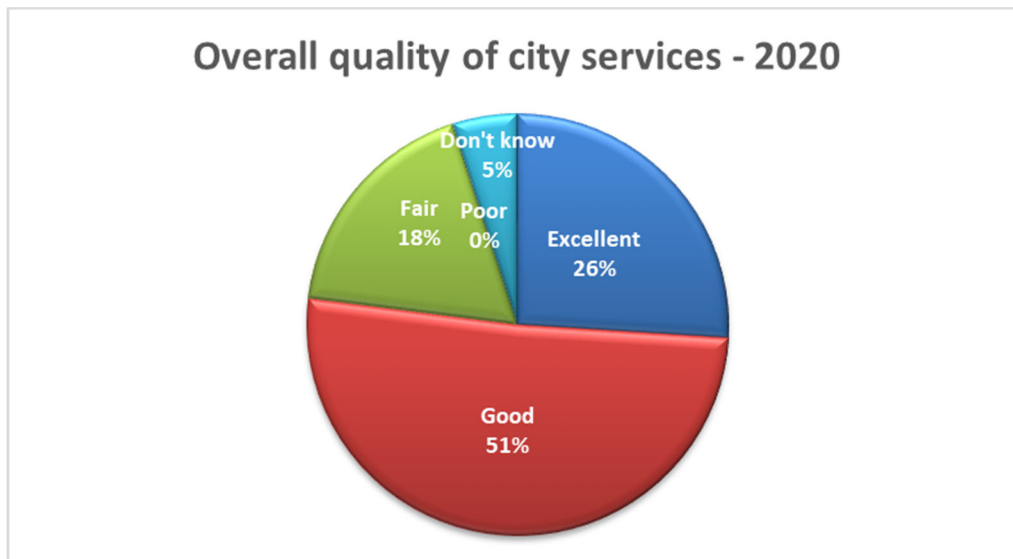


Key Outcome 5.3: Provide timely response to resident needs and requests.

Performance Measure 5.3.5: 80% of data practices requests will be completed within 10 days. Progress at 3rd quarter 94%.

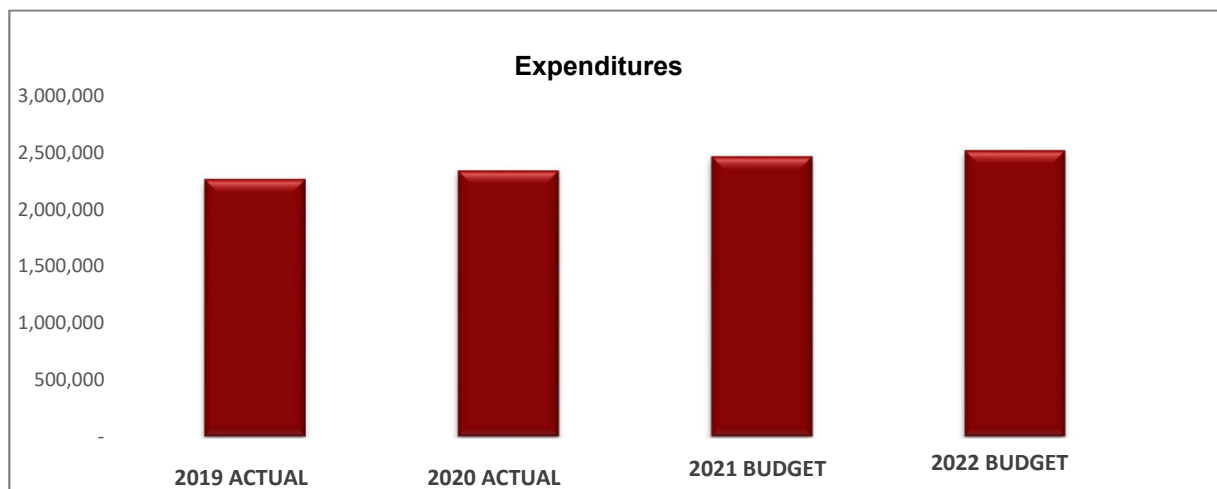


ADMINISTRATION DEPARTMENT

Citizen Survey Results December 31:

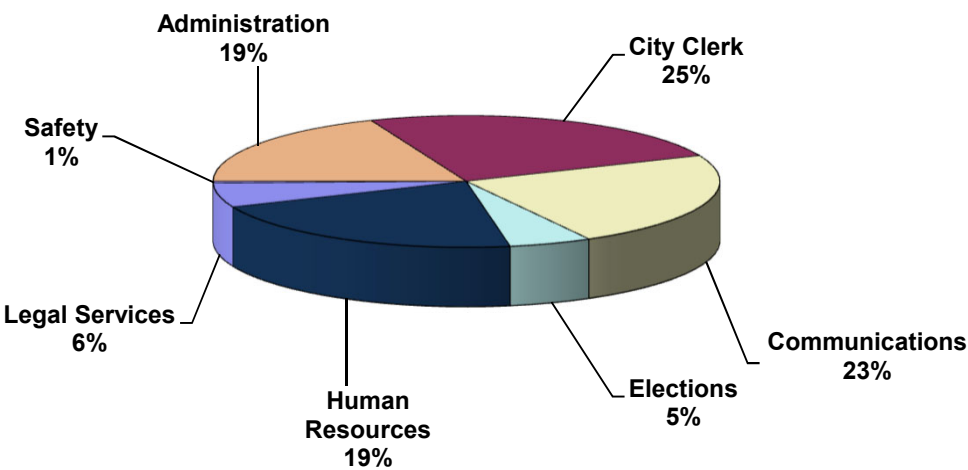
ADMINISTRATION EXPENDITURE SUMMARY

	2019	2020	2021	2022	% OVER (UNDER)
Total By Program	ACTUAL	ACTUAL	BUDGET	BUDGET	PY BUDGET
Administration	\$ 448,844	\$ 448,513	\$ 462,780	\$ 475,180	2.7%
City Clerk	632,449	670,588	646,250	623,750	-3.5%
Communications	566,189	520,782	604,040	587,860	-2.7%
Elections	23,330	115,805	119,810	132,670	10.7%
Grants	-	-	-	-	N/A
Human Resources	443,043	439,785	472,850	538,590	13.9%
Legal Services	142,554	136,530	150,500	150,500	0.0%
Safety	10,489	10,186	11,000	11,000	0.0%
Capital Improvement	-	-	-	-	N/A
Totals	2,266,898	2,342,189	2,467,230	2,519,550	2.1%
Total By Classification					
Personnel Services	1,582,016	1,725,917	1,744,530	1,780,650	2.1%
Commodities	30,253	15,879	44,000	43,200	-1.8%
Contractual Services	654,387	600,365	678,700	695,700	2.5%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	242	28	-	-	N/A
Totals	2,266,898	2,342,189	2,467,230	2,519,550	2.1%
Total By Fund					
General Fund	1,700,709	1,821,407	1,863,190	1,931,690	3.7%
Capital Improvement Fund	-	-	-	-	N/A
Communications Fund	566,189	520,782	604,040	587,860	-2.7%
Grants	-	-	-	-	N/A
Totals	\$ 2,266,898	\$ 2,342,189	\$ 2,467,230	\$ 2,519,550	2.1%
Number of Employees (FTE)*	12.00	12.00	12.00	13.00	8.3%

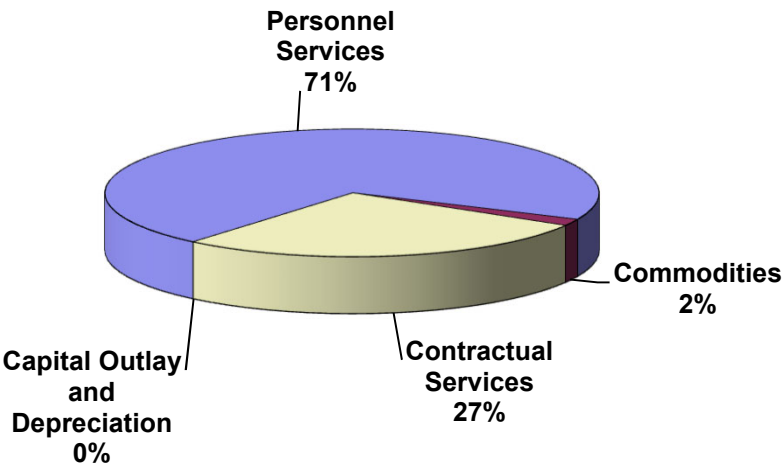


ADMINISTRATION BUDGET 2022

Total By Program



Total By Classification





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.

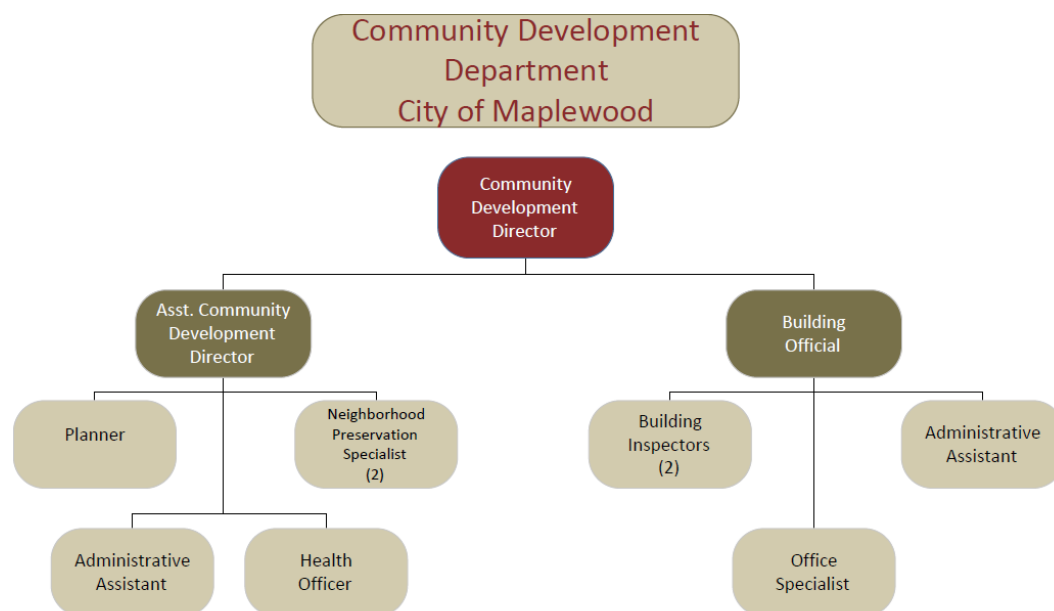
The department serves as staff liaison to the Community Design Review Board, Planning Commission and Housing & Economic Development Commission. The department will guide future growth and construction in the city that enhances economic development while conserving natural resources.

Community Development also provides public health services, which includes compliance for restaurants, pools and lodging establishments with a variety of code enforcement issues.

SERVICE AREAS

- Land use planning and zoning
- Economic development
- Housing programs
- Building inspections
- Code enforcement
- Contractor licensing
- Public health

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.

2022 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** - 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.

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

OPERATIONAL EFFECTIVENESS



	%	#
● On Track	48.57	17
● Some Disruption	8.57	3
● Major Disruption	8.57	3
● Completed	34.29	12

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 99%.

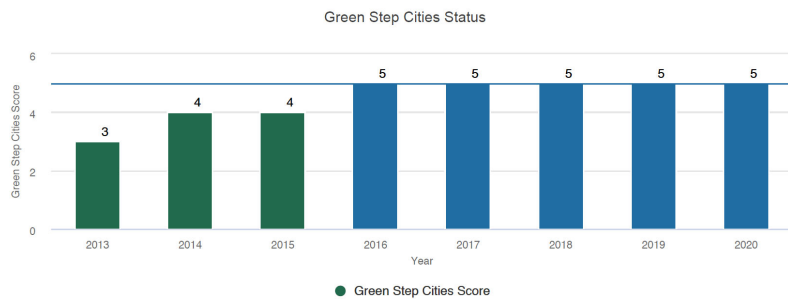
Performance Measure 5.3.2: Respond to code enforcement complaints in the city within a week of receipt. Progress at 3rd quarter 75%.

Key Outcome 5.4: Practice Continuous Improvement (Best Practices in Employee Operations).

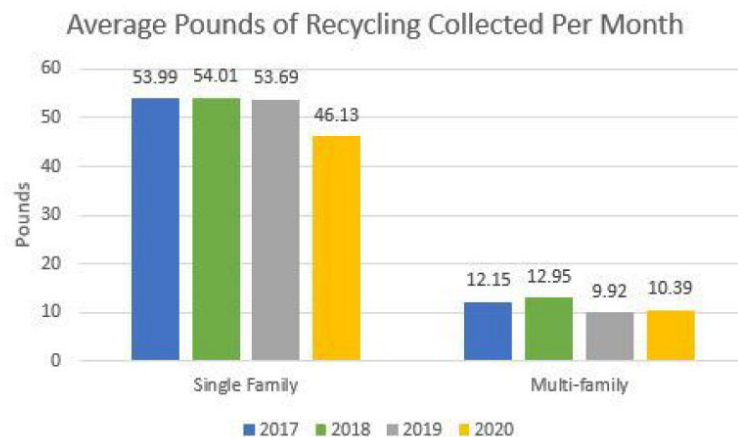
Performance Measure 5.4.1: 80% of licensed establishments will be inspected on an annual basis. Progress at 3rd quarter 100%.

COMMUNITY DEVELOPMENT DEPARTMENT

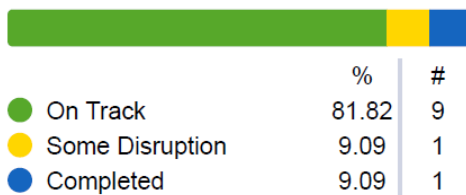
Performance Measure 5.4.3: Maintain GreenStep Cities Step 5 status. Progress at 3rd quarter 100%.



Performance Measure 5.4.4: Decrease trash and increase recycling in the City's curbside residential solid waste program. Progress at 3rd quarter 100%.



TARGETED REDEVELOPMENT



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 67%.

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 91%.

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 0%.

COMMUNITY DEVELOPMENT DEPARTMENT

Performance Measure 6.2.2: Add one multi-family housing development to the North End within 3-5 years. Progress at 3rd quarter 70%.

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 63%.

Performance Measure 6.3.2: Inspect 20% of the City's rental housing units by the end of 2020. Progress at 3rd quarter 60%. Rental housing code and budget was adopted.

Citizen Survey Results December 31:

Overall appearance of city - 2020

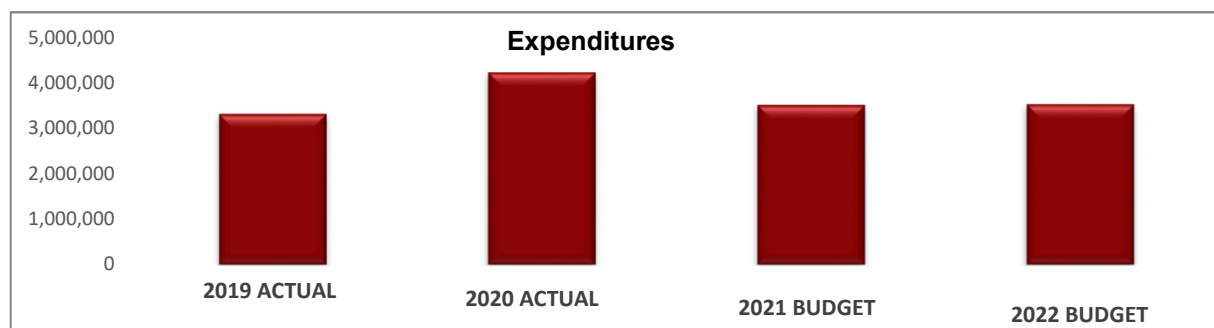


Overall city effort to promote and maintain environmental sustainability - 2020



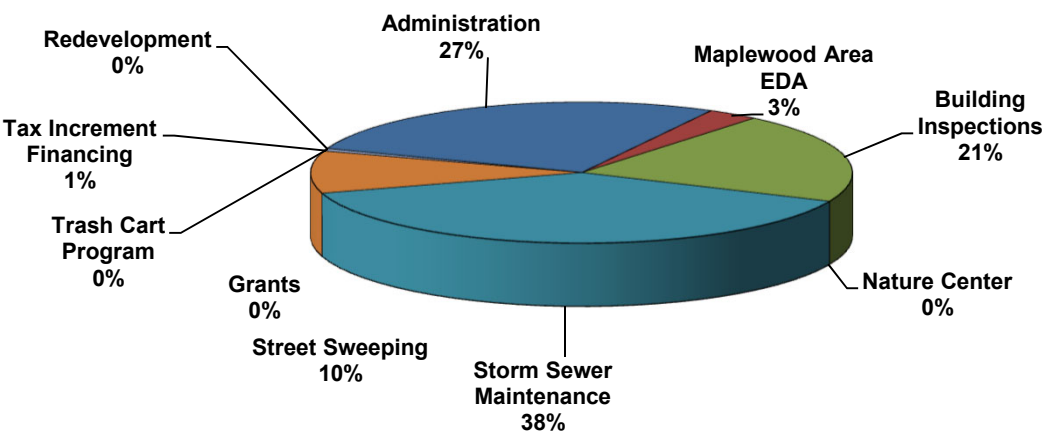
COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY

Total By Program	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% OVER (UNDER) PY BUDGET
Administration	\$ 482,547	\$ 800,879	\$ 833,930	\$ 898,950	7.8%
Maplewood Area EDA	129,021	956,639	150,000	100,000	-33.3%
Building Inspections	490,878	615,043	716,700	680,300	-5.1%
Code Enforcement	67,965	-	-	-	N/A
Planning	421,181	195,119	222,780	238,280	7.0%
Nature Center	85,600	75,604	6,000	-	-100.0%
Public Health Inspections	52,278	-	-	-	N/A
Storm Sewer Maintenance	1,199,277	1,208,048	1,253,390	1,267,730	1.1%
Street Sweeping	279,519	305,908	298,010	317,990	6.7%
Tax Increment Financing	58,129	59,792	28,000	20,000	-28.6%
Redevelopment	-	-	-	-	N/A
Grants	-	-	-	-	N/A
Trash Cart Program	41,138	-	-	-	N/A
Totals	3,307,533	4,217,032	3,508,810	3,523,250	0.4%
Total By Classification					
Personnel Services	1,899,075	1,818,777	2,026,630	2,073,120	2.3%
Commodities	62,976	22,979	68,000	61,200	-10.0%
Contractual Services	753,369	1,784,324	819,180	798,930	-2.5%
Capital Outlay and Depreciation	592,113	590,956	595,000	590,000	-0.8%
Other Charges	-	(4)	-	-	N/A
Totals	3,307,533	4,217,032	3,508,810	3,523,250	0.4%
Total By Fund					
General Fund	1,317,752	1,415,922	1,550,630	1,579,250	1.8%
EDA Fund	129,021	956,639	150,000	100,000	-33.3%
Environmental Utility Fund	1,761,493	1,784,679	1,780,180	1,824,000	2.5%
Grants	-	-	-	-	N/A
Tax Increment Financing	58,129	59,792	28,000	20,000	-28.6%
Redevelopment Fund	-	-	-	-	N/A
Trash Cart Fund	41,138	-	-	-	N/A
Totals	\$ 3,307,533	\$ 4,217,032	\$ 3,508,810	\$ 3,523,250	0.4%
Number of Employees (FTE) *	11.10	20.45	12.45	12.10	-2.8%

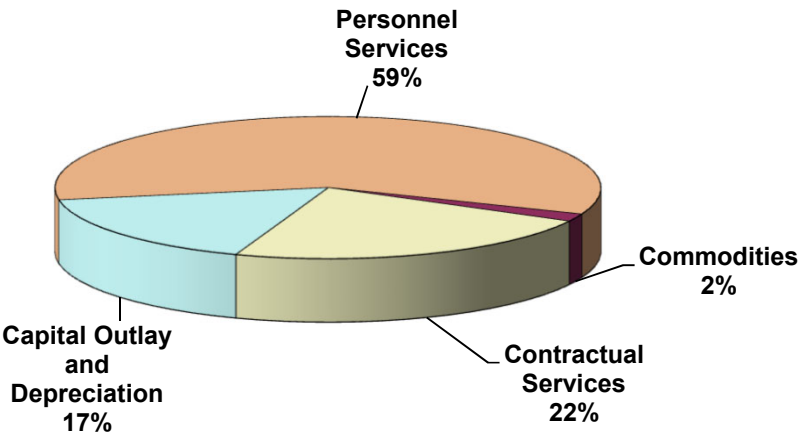


COMMUNITY DEVELOPMENT BUDGET 2022

Total By Program



Total By Classification





FINANCE DEPARTMENT

Ellen Paulseth, Finance Director

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

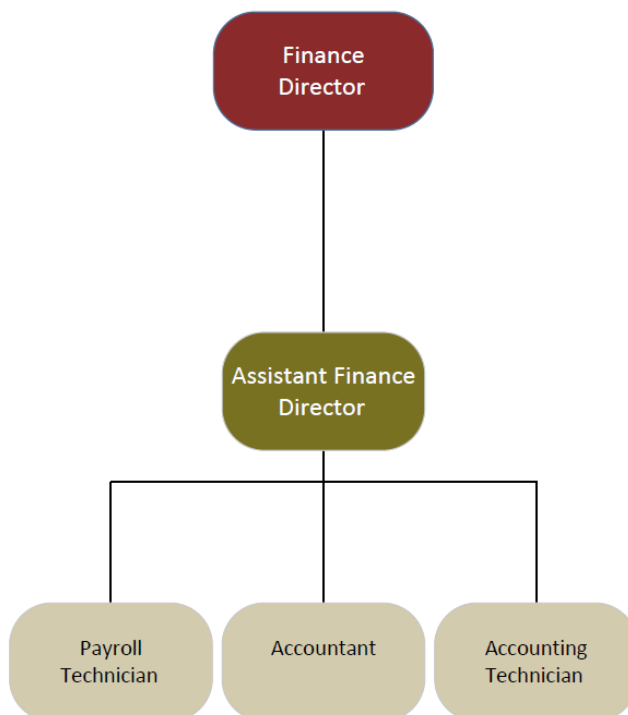
DEPARTMENT OVERVIEW

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 (ACFR), and capital improvement plan (CIP) for the benefit of Maplewood citizens, the State Auditor's Office, bond rating agencies and other interested parties. The department is also responsible for debt management, investment portfolio management, and risk management.

SERVICE AREAS

- Debt administration
- Treasury operations
- Tax compliance
- Capital assets
- Payroll
- Risk management
- Accounts payable and receivable
- Financial reporting
- Budget & Capital Improvement Plan

DEPARTMENT ORGANIZATIONAL CHART



FINANCE DEPARTMENT

MISSION STATEMENT

To provide quality financial services and maintain the City's financial health in a sustainable format.

2022 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 20210 ACFR by June 30, 2022.
- **Financial Sustainability** - Prepare the 2023-2027 CIP by September 1, 2022.
- **Financial Sustainability** - Prepare the 2023 Budget by December 30, 2022.
- **Financial Sustainability** - Submit 2021 ACFR to Government Finance Officers Association to receive the Certificate of Achievement for Excellence in Financial Reporting Award.
- **Financial Sustainability** - Submit 2023 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

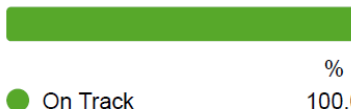
Key Outcome 2.1: Achieve highest possible level of credit quality in the bond market.

Performance Measure 2.1.1: Maintain excellent S&P bond rating of AA+.

S&P Bond Rating				
2017	2018	2019	2020	2021
AA+	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.

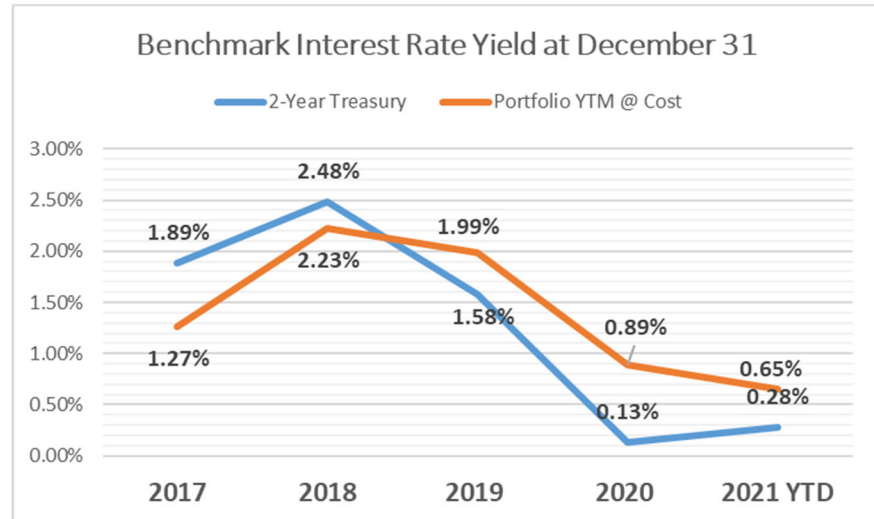
S&P Management Score				
2017	2018	2019	2020	2021
Strong	Very Strong	Very Strong	Very Strong	Very Strong



FINANCE DEPARTMENT

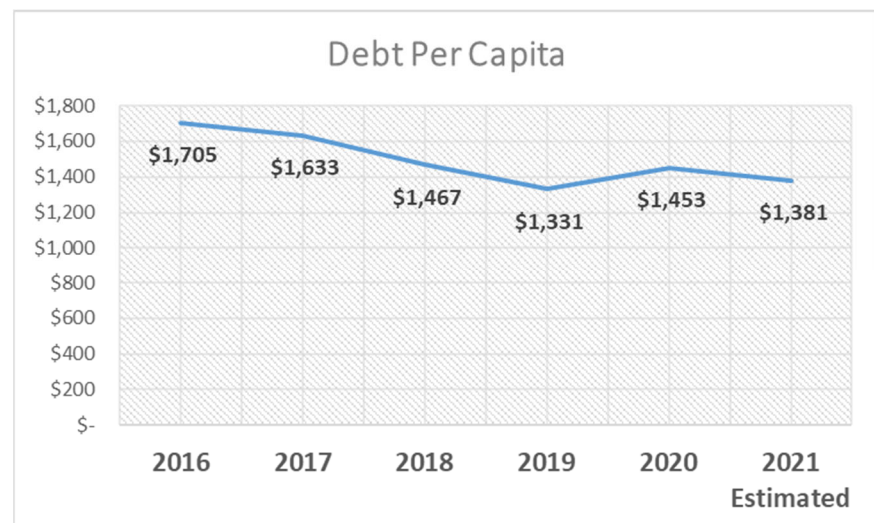
Key Outcome 2.2: Maintain an investment strategy that maximizes yield without compromising safety, liquidity and diversity.

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 less 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	2021
Weak	Weak	Weak	Weak	Weak

FINANCE DEPARTMENT

Key Outcome 2.4: Develop an annual budget that meets community needs and is in alignment with the strategic plan and City financial policies.

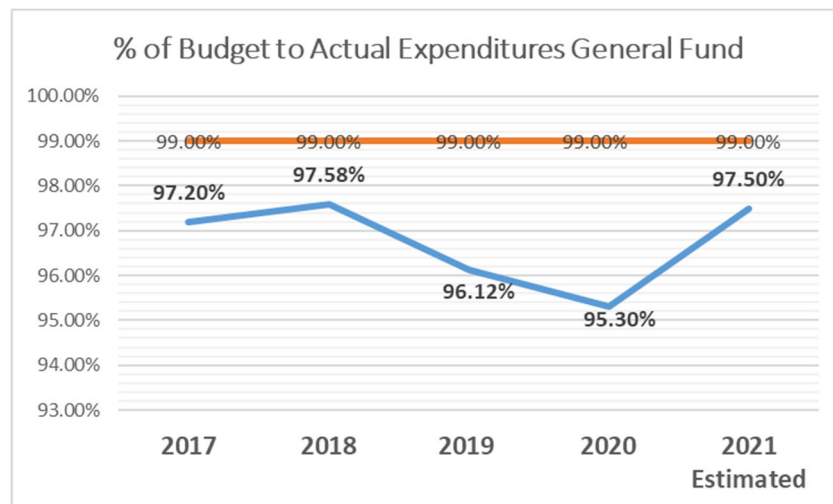
Performance Measure 2.4.1: Receive the GFOA Distinguished Budget Presentation Award.

GFOA Distinguished Budget Award					
2016	2017	2018	2019	2020	2021
Yes	Yes	Yes	Yes	Yes	Yes

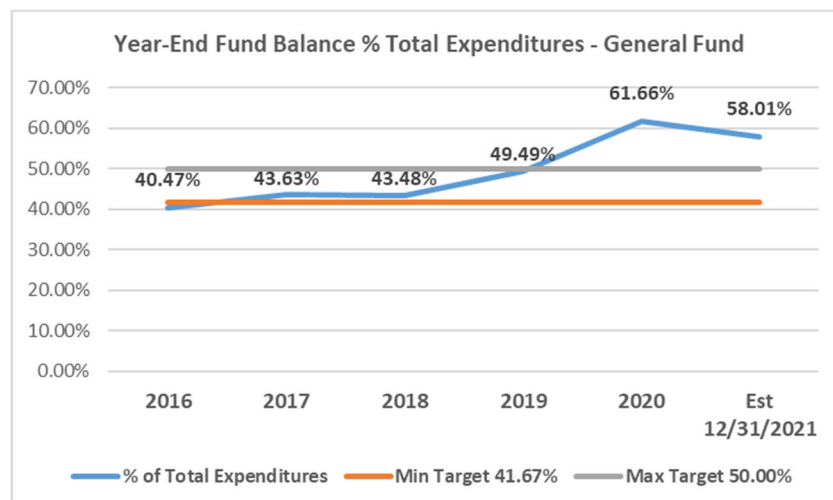
Performance Measure 2.4.2: Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.

GFOA Certificate of Achievement for ACFR				
2016	2017	2018	2019	2020
Yes	Yes	Yes	Yes	Yes

Performance Measure 2.4.3: Maintain budget to actual performance within 101% of budgeted expenditures.



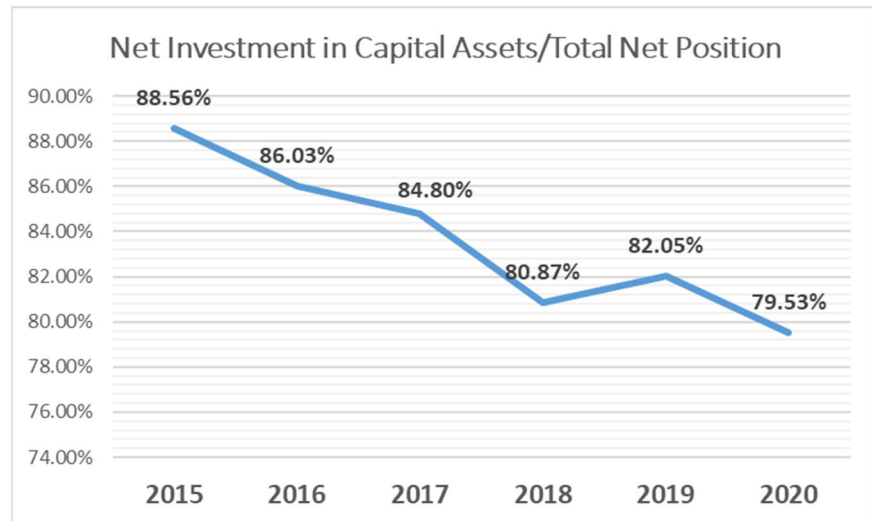
Performance Measure 2.4.3.1: Develop budget with adequate contingency and flexibility.



FINANCE DEPARTMENT

Key Outcome 3.1: The City will maintain capital assets at a sustainable level to 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:

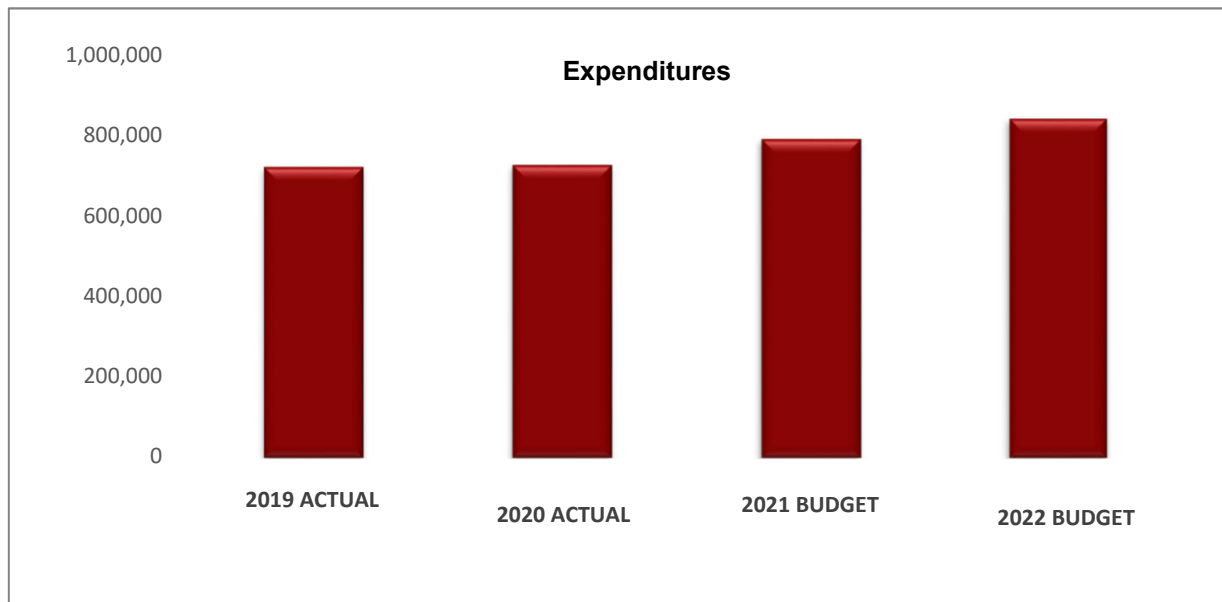
Overall fiscal health and management - 2020



FINANCE

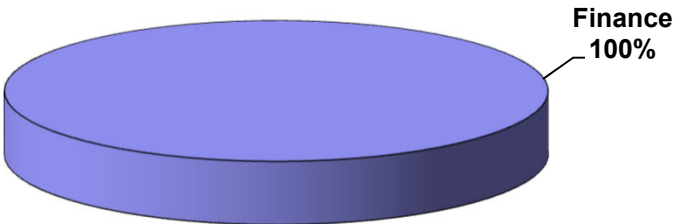
EXPENDITURE SUMMARY

	2019	2020	2021	2022	% OVER (UNDER)
Total By Program	ACTUAL	ACTUAL	BUDGET	BUDGET	PY BUDGET
Finance	\$ 720,486	\$ 725,517	\$ 789,090	\$ 839,600	6.4%
Totals	720,486	725,517	789,090	839,600	6.4%
Total By Classification					
Personnel Services	572,585	577,710	636,100	669,800	5.3%
Commodities	3,010	3,718	4,190	3,700	-11.7%
Contractual Services	144,891	144,102	148,800	166,100	11.6%
Capital Outlay & Depreciation	-	-	-	-	N/A
Other Charges	-	(13)	-	-	N/A
Totals	720,486	725,517	789,090	839,600	6.4%
Total By Fund					
General Fund	720,486	725,517	789,090	839,600	6.4%
Totals	\$ 720,486	\$ 725,517	\$ 789,090	\$ 839,600	6.4%
Number of Employees (FTE)*	4.00	4.00	5.00	5.00	0.0%

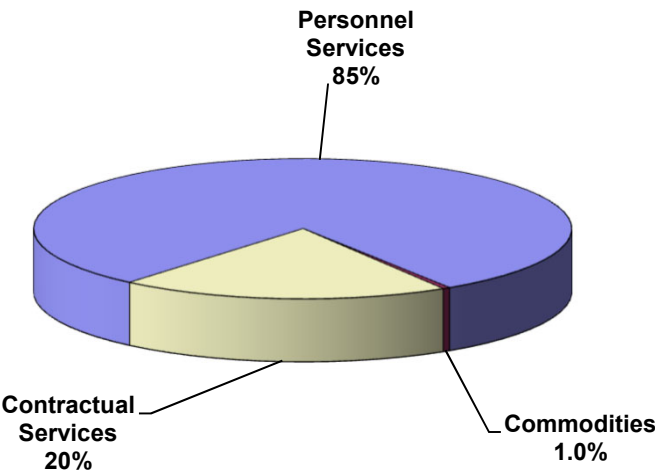


FINANCE BUDGET 2022

Total By Program



Total By Classification



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Maplewood



INFORMATION TECHNOLOGY DEPARTMENT

Mychal Fowlds, Information Technology Director

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

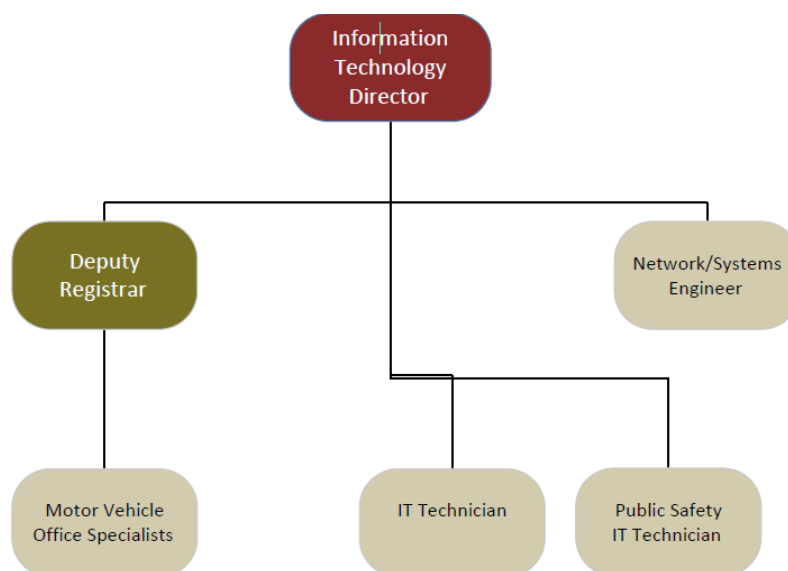
DEPARTMENT OVERVIEW

The Information Technology Department exists to support the technology needs of City employees. The department ensures that the core applications and systems used by City staff are functioning as expected at all times.

SERVICE AREAS

- Application support
- Network support
- IT Helpdesk
- Deputy Registrar
- 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

2022 STRATEGIC PLAN DEPARTMENTAL OBJECTIVES

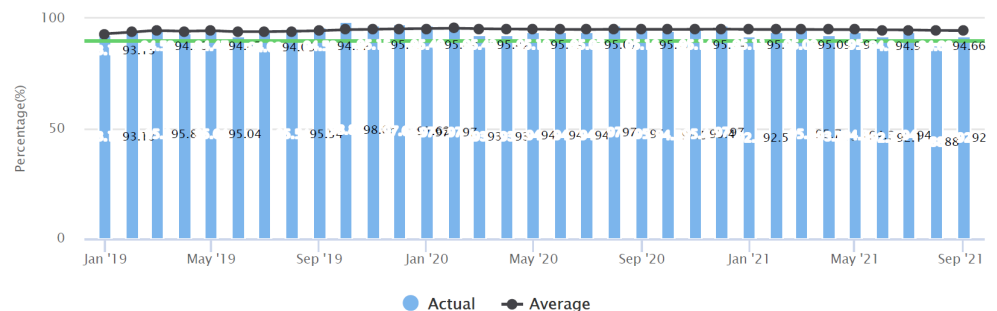
- **Operational Effectiveness** - Improve helpdesk responsiveness and support of City staff.
- **Operational Effectiveness** - Improve support and knowledge of current City applications.
- **Operational Effectiveness** - Work with staff to automate routine processes and improve efficiencies.
- **Infrastructure & 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

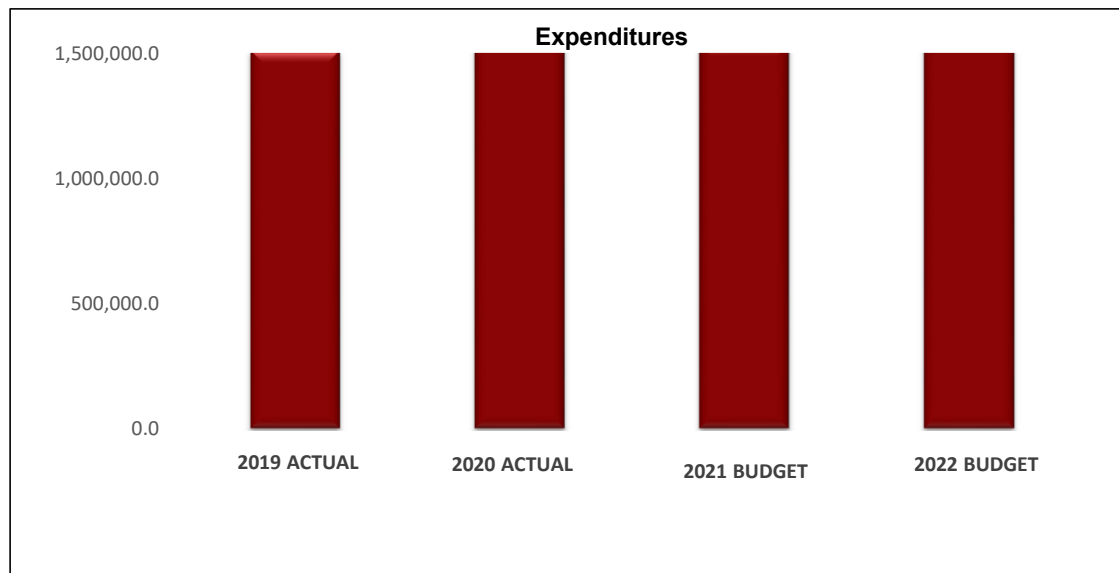
Key Outcome 5.4: Practice continuous improvement (Best Practices) in employee operations.

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 95%.



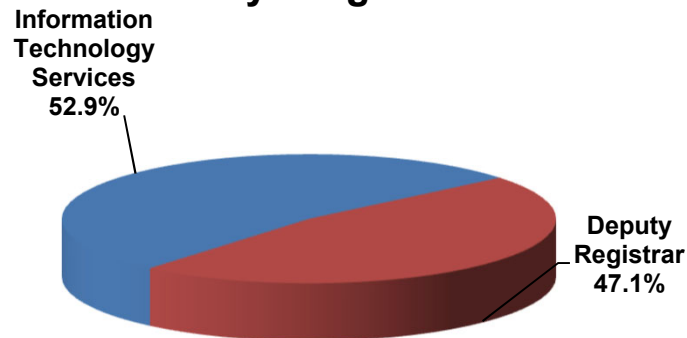
INFORMATION TECHNOLOGY EXPENDITURE SUMMARY

	2019	2020	2021	2022	% OVER (UNDER)
Total By Program	ACTUAL	ACTUAL	BUDGET	BUDGET	PY BUDGET
Information Technology Service: \$	954,783	\$ 877,648	\$ 890,070	\$ 925,560	4.0%
Deputy Registrar	556,464	691,458	647,060	823,450	27.3%
Totals	1,511,247	1,569,106	1,537,130	1,749,010	13.8%
Total By Classification					
Personnel Services	905,117	1,063,405	1,022,030	1,207,150	18.1%
Commodities	58,886	45,924	93,300	66,550	-28.7%
Contractual Services	495,738	408,511	370,800	424,310	14.4%
Capital Outlay and Depreciation	50,675	50,675	51,000	51,000	0.0%
Other Charges	831	591	-	-	N/A
Totals	1,511,247	1,569,106	1,537,130	1,749,010	13.8%
Total By Fund					
Information Technology Fund	954,783	877,648	890,070	925,560	4.0%
General Fund	556,464	691,458	647,060	823,450	27.3%
Totals	\$ 1,511,247	\$ 1,569,106	\$ 1,537,130	\$ 1,749,010	13.8%
Number of Employees (FTE)*	6.00	6.00	7.20	9.00	25.0%

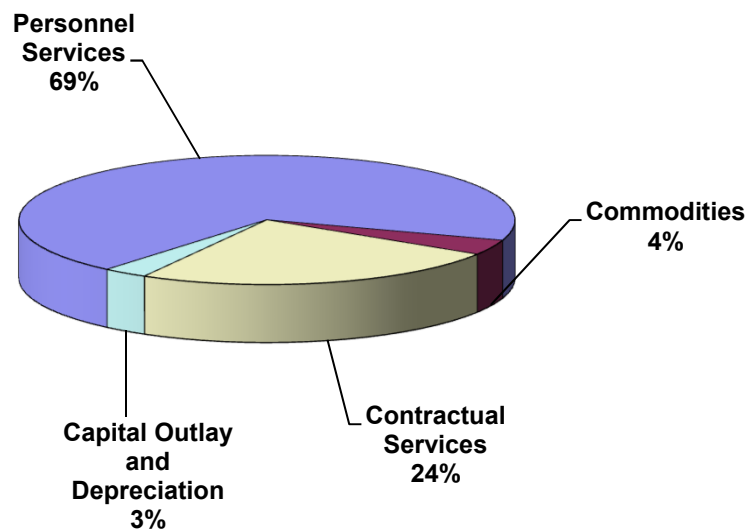


INFORMATION TECHNOLOGY BUDGET 2022

Total By Program



Total By Classification





LEGISLATIVE DEPARTMENT

Marylee Abrams, Mayor

marylee.abrams@maplewoodmn.gov 651-249-2055

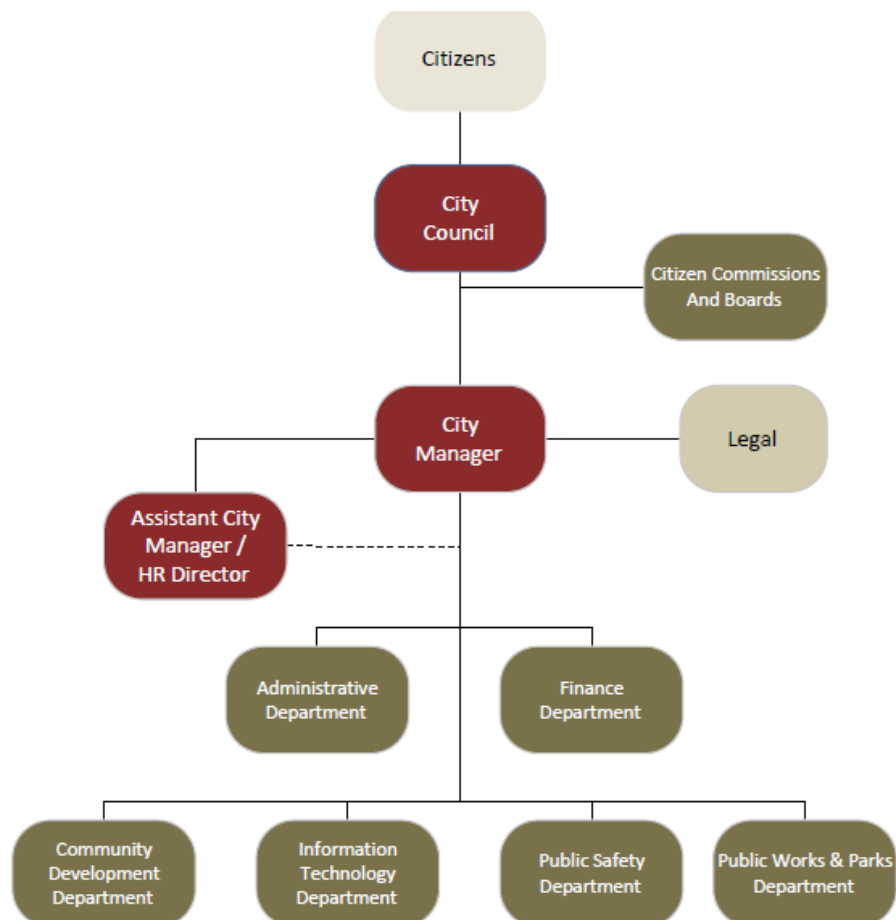
DEPARTMENT OVERVIEW

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.

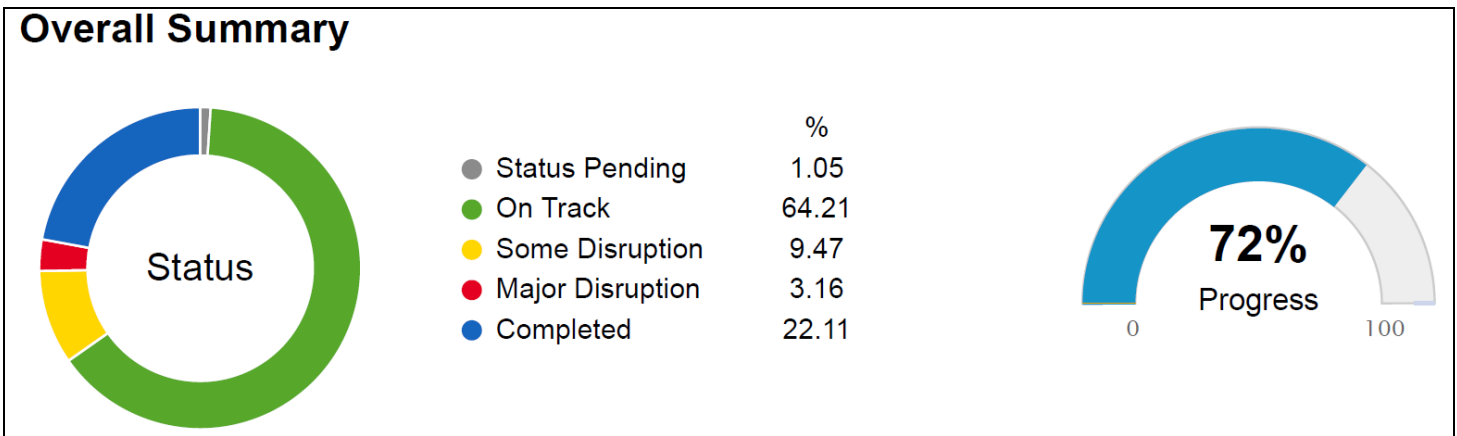
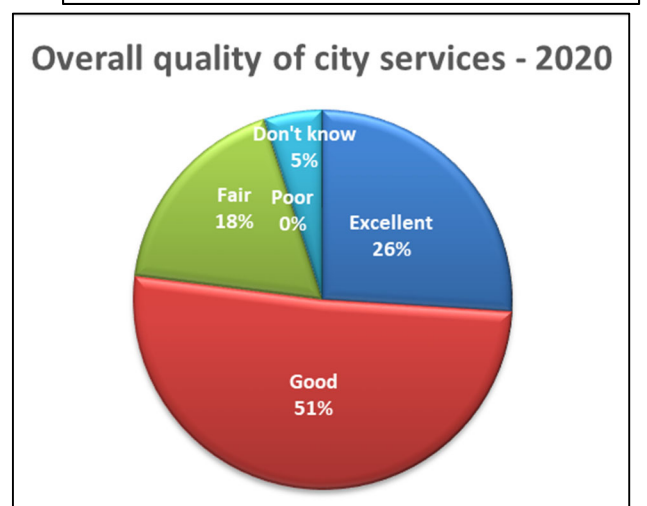
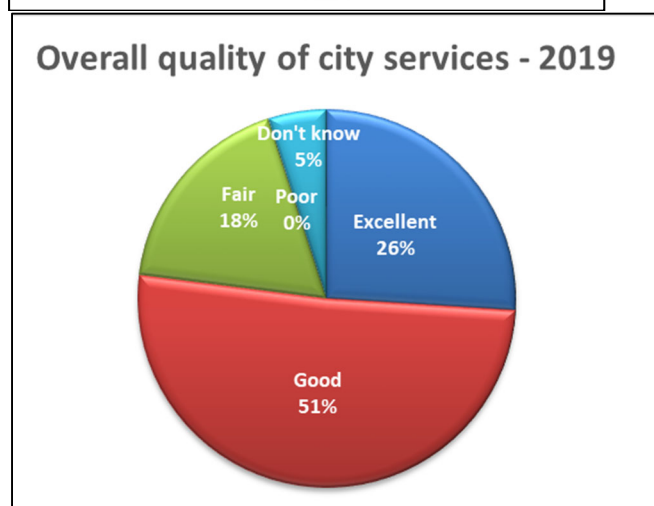
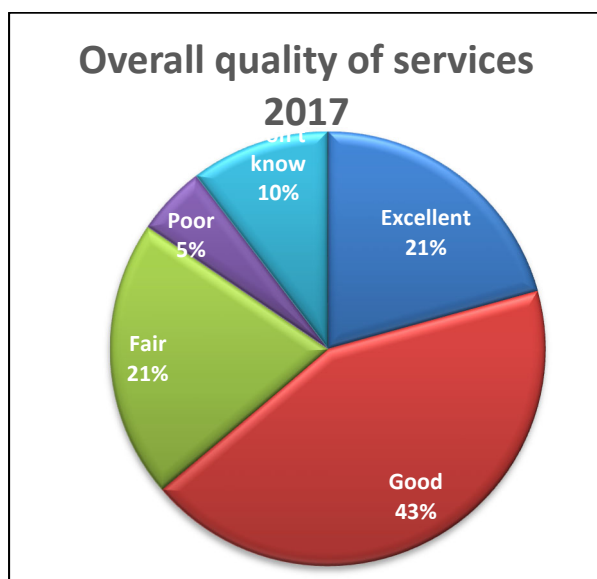
2022 STRATEGIC PLAN OBJECTIVES

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

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

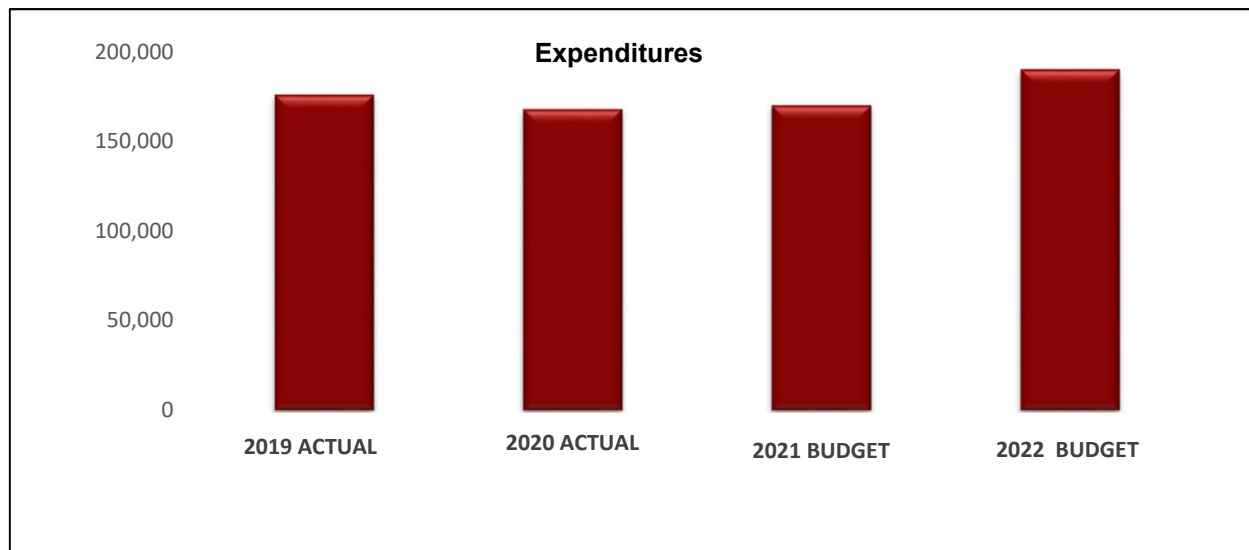
FINANCIAL STABILITY	Achieve 75% satisfaction level on annual community survey.
INTEGRATED COMMUNICATION	Achieve 75% satisfaction level on annual community survey.
COMMUNITY INCLUSIVENESS	Achieve 75% satisfaction level on annual community survey.
TARGETED REDEVELOPMENT	Achieve 75% satisfaction level on annual community survey.
OPERATIONAL EFFECTIVENESS	Achieve 75% satisfaction level on annual community survey.
INFRASTRUCTURE & ASSET MANAGEMENT	Achieve 75% satisfaction level on annual community survey.

LEGISLATIVE DEPARTMENT

Performance Measurement Progress as of September 30, 2021:**Citizen Survey Results December 31:**

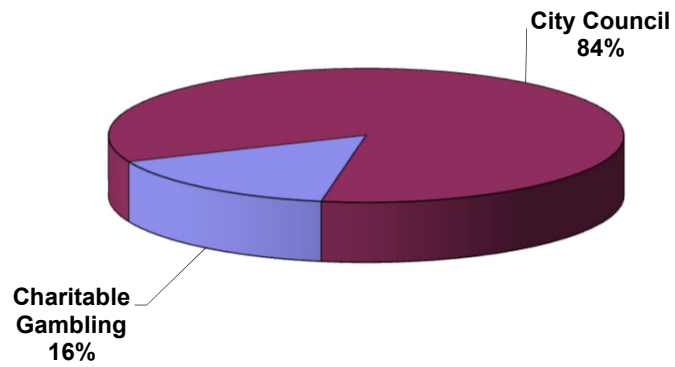
LEGISLATIVE EXPENDITURE SUMMARY

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% OVER (UNDER) PY BUDGET
Total By Program					
Charitable Gambling	\$ 26,912	\$ 15,558	\$ 15,000	\$ 30,000	100.0%
City Council	149,141	152,358	155,010	160,130	3.3%
Totals	176,053	167,916	170,010	190,130	11.8%
Total By Classification					
Personnel Services	69,235	74,471	71,210	76,730	7.8%
Commodities	6,360	4,663	5,500	5,000	-9.1%
Contractual Services	100,458	88,782	93,300	108,400	16.2%
Capital Outlay and Depreciation	-	-	-	-	N/A
Other Charges	-	-	-	-	N/A
Totals	176,053	167,916	170,010	190,130	11.8%
Total By Fund					
Charitable Gambling Tax Fund	26,912	15,558	15,000	30,000	100.0%
General Fund	149,141	152,358	155,010	160,130	3.3%
Totals	\$ 176,053	\$ 167,916	\$ 170,010	\$ 190,130	11.8%
Number of Employees (FTE)	0.00	0.00	0.00	0.00	N/A

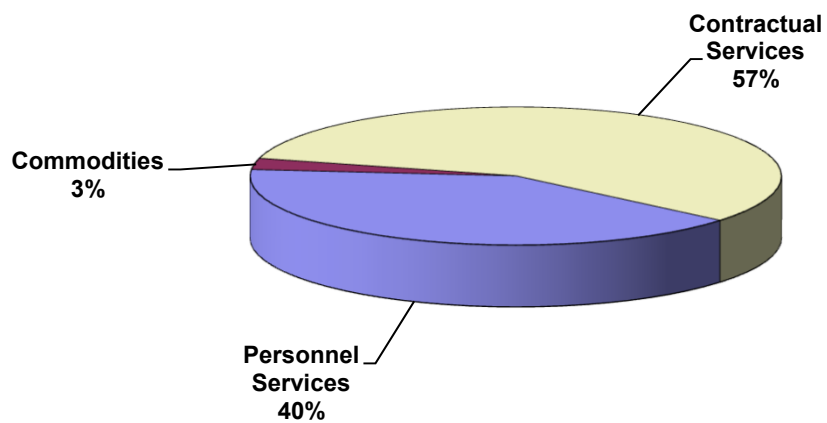


LEGISLATIVE BUDGET 2022

Total By Program

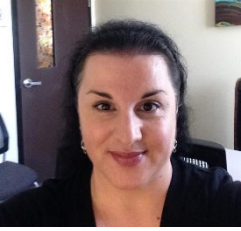


Total By Classification



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PARKS & NATURAL RESOURCES DEPARTMENT

Audra Robbins, Parks and Natural Resources Manager

audra.robbs@maplewoodmn.gov 651-249-2125

DEPARTMENT OVERVIEW

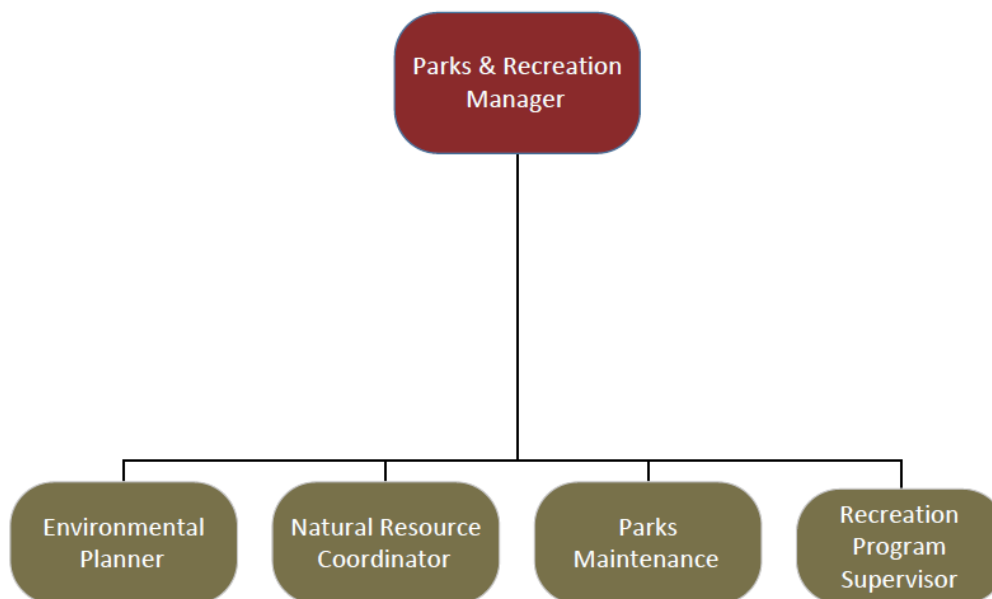
The Parks and Natural Resources Department is responsible for managing 36 parks, 15 preserves, and the Nature Center. The City parks and preserve system is over 930 acres including athletic facilities, neighborhood parks, an extensive trail system and the Wakefield Park Community Building.

Recreational activities include facilitating opportunities for the community ranging from youth and adult sports to special events, music, arts, and wellness programs for all ages and ethnicities. The Department works directly with the Maplewood Parks and Recreation and Environmental and Natural Resources commissions which are voluntary advisory boards consisting of Maplewood residents.

The Department maintains the organized collection, recycling, and organics programs, including education.

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
- Performing Arts
- Park Maintenance
- Environmental Programs and Education



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.

2022 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 programs that enhance enjoyment and understanding of land, water and wildlife resources.
- **Financial Sustainability** - Increase sponsorship and partnership opportunities for all Parks & Natural Resources 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.
- **Community Inclusiveness** - Continue to facilitate program opportunities in the community 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** –Continue to manage and oversee rentals of the Wakefield Park Community Building.
- **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** - 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.
- **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.

PARKS & RECREATION DEPARTMENT

PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

COMMUNITY INCLUSIVENESS



	%	#
Status Pending	7.14	1
On Track	57.14	8
Some Disruption	21.43	3
Completed	14.29	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 access to a variety of environmental education opportunities. Progress at 3rd quarter 55%.

Performance Measure 1.5.2: Provide access to a variety of recreational opportunities. Progress at 3rd quarter 75%.

Key Outcome: Create opportunities to include community voice in the city's diversity, equity and inclusion initiatives.

Performance Measure 1.6.1: Add 2 or more community liaisons to the MORE Team. Progress at 3rd quarter disrupted due to the hiring of a consultant.

Performance Measure 1.6.2: Connect with other community organizations to coordinate DEI initiatives. Progress at 3rd quarter disrupted due to this being a new initiative.

INFRASTRUCTURE & ASSET MANAGEMENT



	%	#
On Track	64.71	11
Some Disruption	5.88	1
Completed	29.41	5

Key Outcome 3.3: Natural Resources are managed to ensure high ecological quality and long-term sustainability.

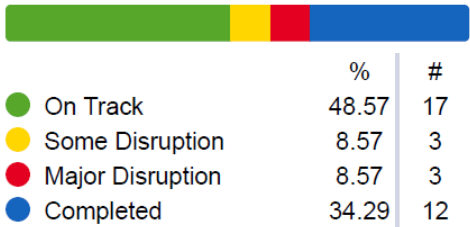
Performance Measurement 3.3.2: Active management of a minimum of 8 natural areas per year. Progress at 3rd quarter is 78%.

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 80%.



Key Outcome 3.4: City parks, trails and open spaces are well-maintained, accessible, and meet the changing needs of the community.

PARKS & RECREATION DEPARTMENT

	Performance Measurement 3.4.1: Implement a minimum of one recommendation from the 2015 Parks System Master Plan. Progress at 3rd quarter 100%. Performance Measurement 3.4.2: Develop and maintain a rating system for playgrounds in Cartegraph. Progress at 3rd quarter 75%. Performance Measurement 3.4.3: Maintain a 70% resident satisfaction rating with the City's parks, trails and open spaces. Progress at 3rd quarter 58%.															
OPERATIONAL EFFECTIVENESS  <table><thead><tr><th></th><th>%</th><th>#</th></tr></thead><tbody><tr><td>On Track</td><td>48.57</td><td>17</td></tr><tr><td>Some Disruption</td><td>8.57</td><td>3</td></tr><tr><td>Major Disruption</td><td>8.57</td><td>3</td></tr><tr><td>Completed</td><td>34.29</td><td>12</td></tr></tbody></table>		%	#	On Track	48.57	17	Some Disruption	8.57	3	Major Disruption	8.57	3	Completed	34.29	12	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 75%. 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.
	%	#														
On Track	48.57	17														
Some Disruption	8.57	3														
Major Disruption	8.57	3														
Completed	34.29	12														

Citizen Survey Results December 31:

PARKS & NATURAL RESOURCES

EXPENDITURE SUMMARY

Total By Program	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% OVER (UNDER) PY BUDGET
Administration	\$ 214,121	\$ 183,457	\$ 357,610	\$ 413,950	15.8%
Park Maintenance	916,845	997,462	1,002,910	1,037,690	3.5%
Capital Improvement	67,113	-	-	120,000	N/A
Recycling	696,380	978,608	1,126,190	1,086,950	-3.5%
Community Center	295,116	31,747	215,080	222,040	3.2%
Grants	35,074	-	-	-	N/A
Nature Center	204,274	141,245	7,700	-	-100.0%
Open Space Management	78,931	44,547	54,220	57,330	5.7%
Park Development	1,083,981	29,192	200,000	1,325,000	562.5%
Recreation Programs	663,124	431,871	-	-	N/A
Light It Up Maplewood	26,957	6,031	35,560	35,300	-0.7%
Tree Preservation	11,269	14,760	15,000	15,000	0.0%
Totals	4,293,185	2,858,920	3,014,270	4,313,260	43.1%

Total By Classification

Personnel Services	1,356,718	1,251,317	997,850	1,037,170	3.9%
Commodities	171,261	165,552	143,100	148,900	4.1%
Contractual Services	1,733,758	1,426,165	1,515,240	1,732,190	14.3%
Capital Outlay and Depreciation	1,031,447	15,886	358,080	1,395,000	289.6%
Other Charges	1	-	-	-	N/A
Totals	4,293,185	2,858,920	3,014,270	4,313,260	43.1%

Total By Fund

General Fund	1,441,128	1,804,613	1,458,000	1,544,270	5.9%
Capital Improvement Fund	67,113	-	-	120,000	N/A
Community Center	295,116	31,747	215,080	222,040	3.2%
Grants	35,074	-	-	-	N/A
Recreation Program Fund	663,124	-	-	-	N/A
Recycling Fund	696,380	978,608	1,126,190	1,086,950	-3.5%
Park Development Fund	1,083,981	29,192	200,000	1,325,000	562.5%
Tree Preservation Fund	11,269	14,760	15,000	15,000	0.0%
Totals	\$ 4,293,185	\$ 2,858,920	\$ 3,014,270	\$ 4,313,260	43.1%

Number of Employees (FTE)*

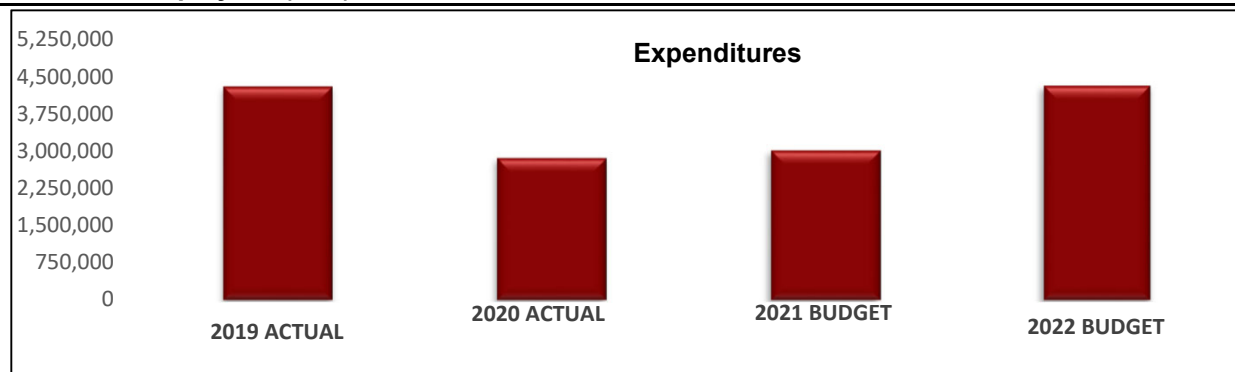
5.30

4.75

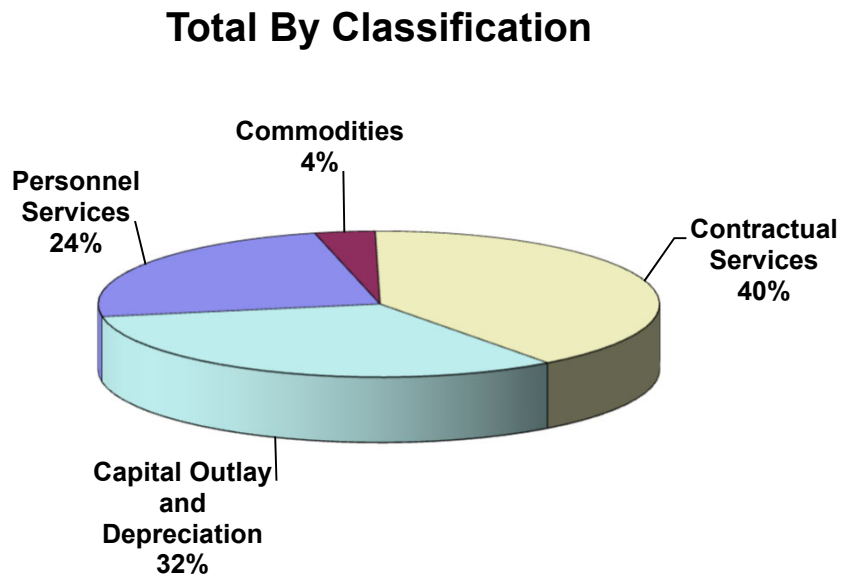
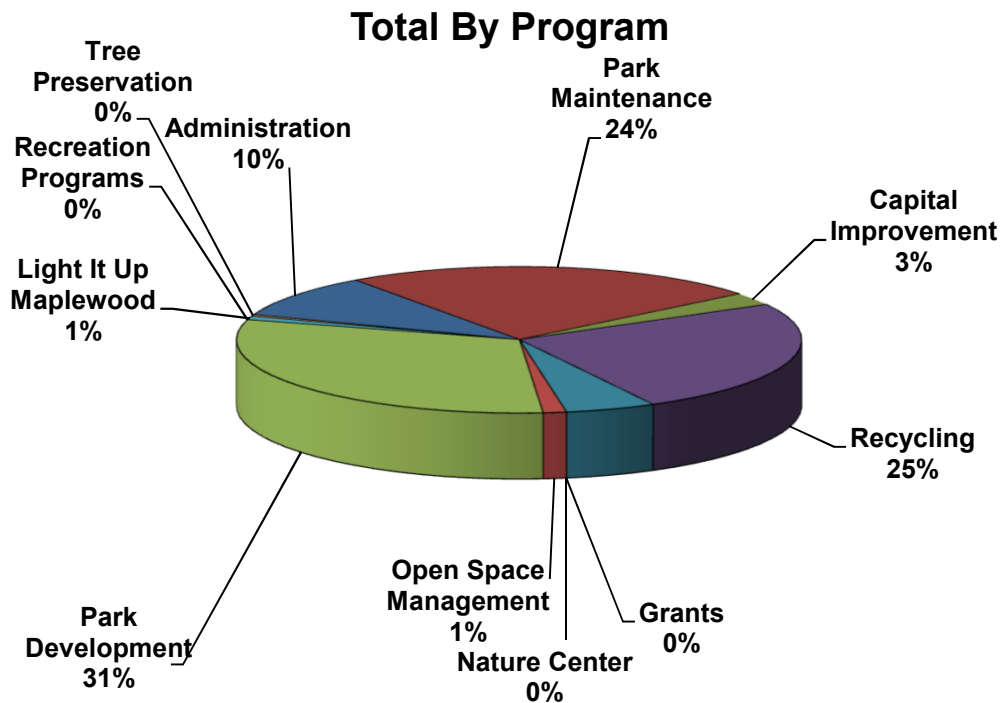
2.30

2.50

8.7%



PARKS & NATURAL RESOURCES BUDGET 2022





PUBLIC SAFETY DEPARTMENT

Brian Bierdeman, Public Safety Director

Brian.bierdeman@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 two 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:

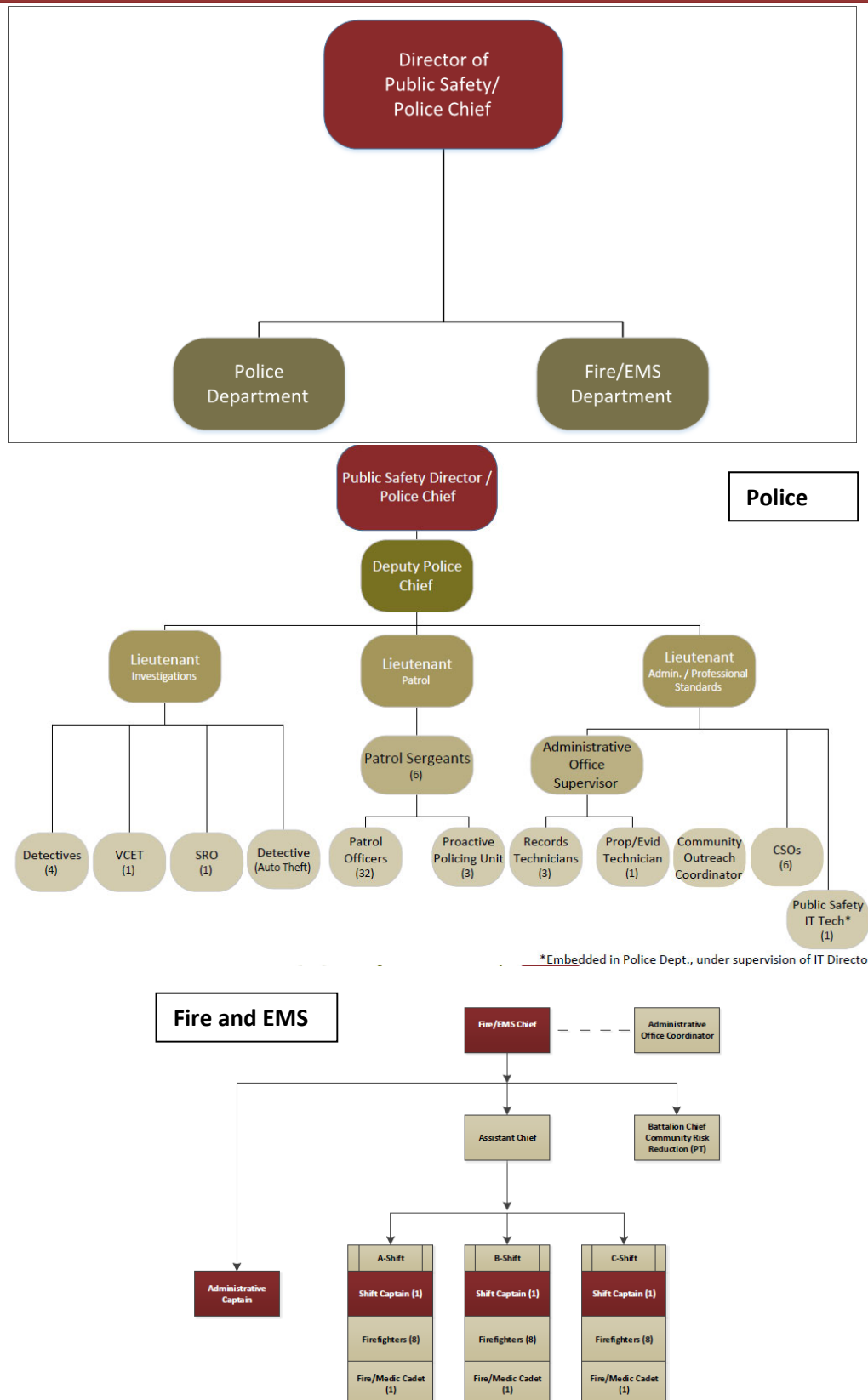
- Patrol
- Traffic
- Animal control
- Investigations
- School Resource Officers
- Task forces
- Proactive policing/crime mitigation
- Community policing/crime prevention

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.

2022 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 operational recommendations from the consultant.

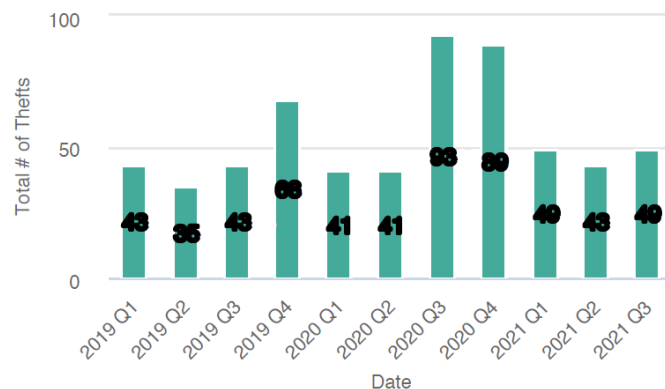
PRIOR YEAR STRATEGIC PLAN KEY OUTCOME PERFORMANCE INDICATORS

Police:

Key Outcome 5.5: Ensure safe and secure neighborhoods through prevention and risk reduction programs.

Performance Measure 5.5.1: Through prevention, enforcement, and problem-solving efforts, use analysis to mitigate targeted offenses by December 31, 2021. Progress at 3rd quarter 80%.

Motor Vehicle Thefts - Quarterly



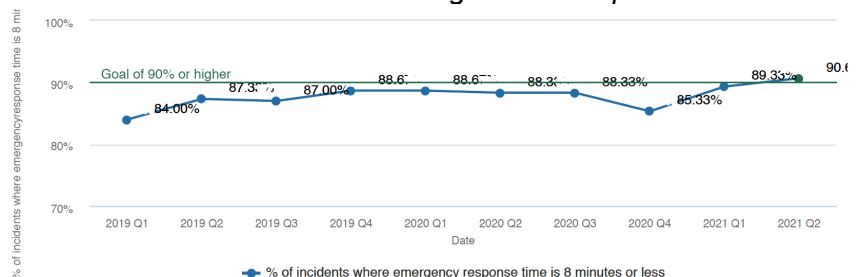
● Motor Vehicle Thefts

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 90% of emergency incidents in 8 minutes or less. Progress at 3rd quarter 87%.



● % of incidents where emergency response time is 8 minutes or less

OPERATIONAL EFFECTIVENESS



● On Track	48.57	17
● Some Disruption	8.57	3
● Major Disruption	8.57	3
● Completed	34.29	12

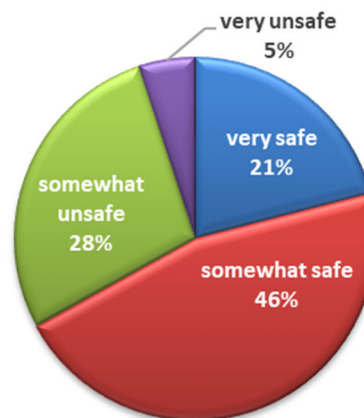
PUBLIC SAFETY DEPARTMENT

Performance Measure 5.5.3: Identify, establish and provide fire and EMS prevention programs. Progress at 3rd quarter 10%.

Performance Measure 5.5.4: Analyze crime, arrest, and use of force data in a non-biased manner through the annual Community Information Report. Progress at 3rd quarter 100%.

Citizen Survey Results December 31:

Overall feeling of safety - 2020

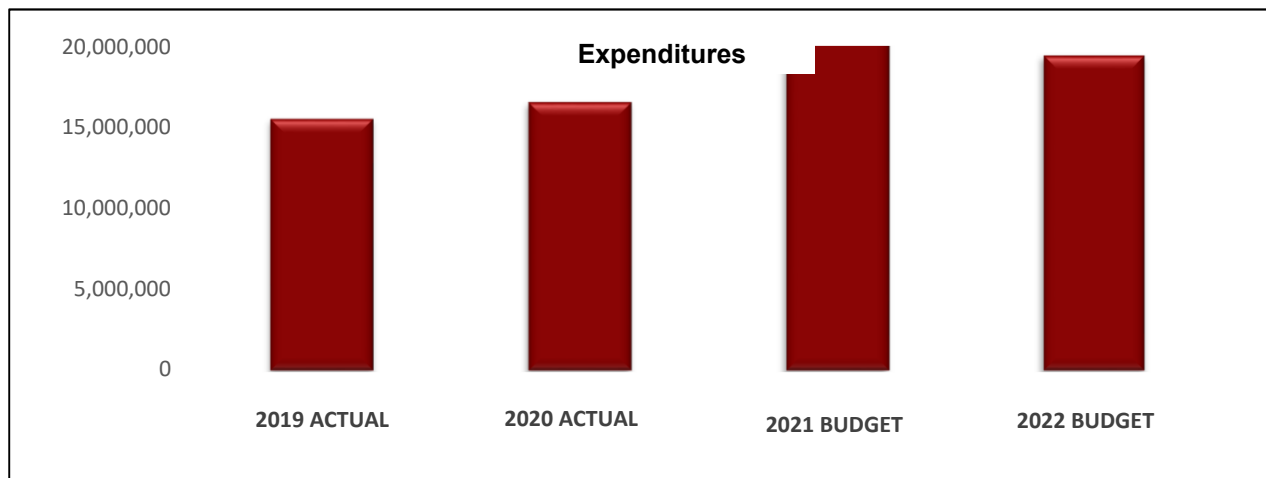


Overall quality of fire and emergency medical services - 2020



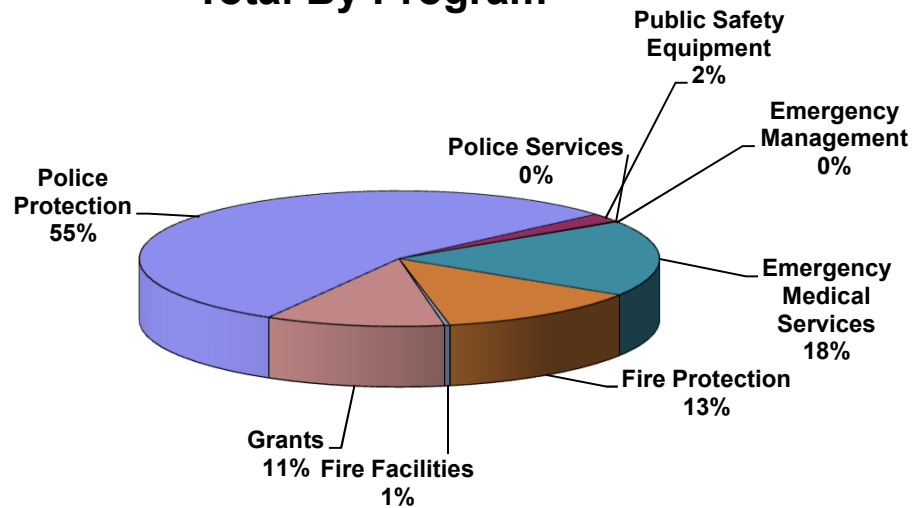
PUBLIC SAFETY EXPENDITURE SUMMARY

	2019	2020	2021	2022	% OVER (UNDER) PY BUDGET
Total By Program	ACTUAL	ACTUAL	BUDGET	BUDGET	
Police Protection	\$ 9,282,586	\$ 9,682,541	\$ 10,413,750	\$ 10,744,400	3.2%
Public Safety Equipment	835,249	567,749	501,500	395,000	-21.2%
Police Services	-	8,405	10,000	25,000	150.0%
Emergency Management	6,939	439,916	9,800	9,800	0.0%
Emergency Medical Services	2,990,132	3,291,051	3,278,198	3,520,700	7.4%
Fire Protection	2,252,639	2,325,422	2,413,050	2,499,520	3.6%
Fire Facilities	73,845	231,093	10,772,900	64,700	-99.4%
Grants	73,956	-	-	2,163,160	N/A
Totals	15,515,346	16,546,177	27,399,198	19,422,280	-29.1%
Total By Classification					
Personnel Services	11,593,151	12,364,146	12,821,010	13,410,770	4.6%
Commodities	621,307	888,097	705,850	720,350	2.1%
Contractual Services	2,247,569	2,493,447	2,517,950	4,683,260	86.0%
Capital Outlay and Depreciation	1,049,184	798,200	11,351,500	605,000	-94.7%
Other Charges	4,135	2,287	2,888	2,900	0.4%
Totals	15,515,346	16,546,177	27,399,198	19,422,280	-29.1%
Total By Fund					
General Fund	11,542,164	12,447,879	12,836,600	13,253,720	3.2%
CIP Fund	80,419	84,989	81,500	90,000	10.4%
Grant Funds	73,956	-	-	2,163,160	N
Public Safety Equipment	754,830	482,760	420,000	305,000	-27.4%
Police Services Fund	-	8,405	10,000	25,000	150.0%
Fire Training Facility Operations	60,549	48,611	72,900	64,700	-11.2%
Fire Training Facility Capital	-	-	-	-	N/A
Fire Station 3M Fund	13,296	182,482	10,700,000	-	-100.0%
Ambulance Fund	2,990,132	3,291,051	3,278,198	3,520,700	7.4%
Totals	\$ 15,515,346	\$ 16,546,177	\$ 27,399,198	\$ 19,422,280	-29.1%
Number of Employees (FTE)*	90.00	92.80	91.75	92.00	0.3%

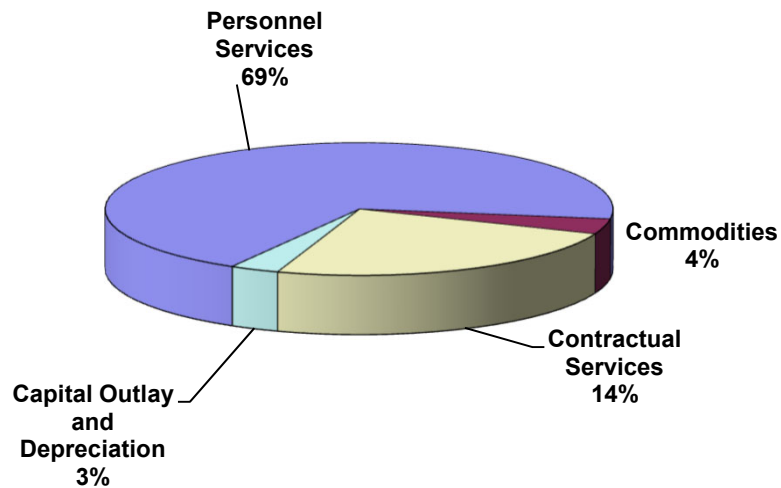


PUBLIC SAFETY BUDGET 2022

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

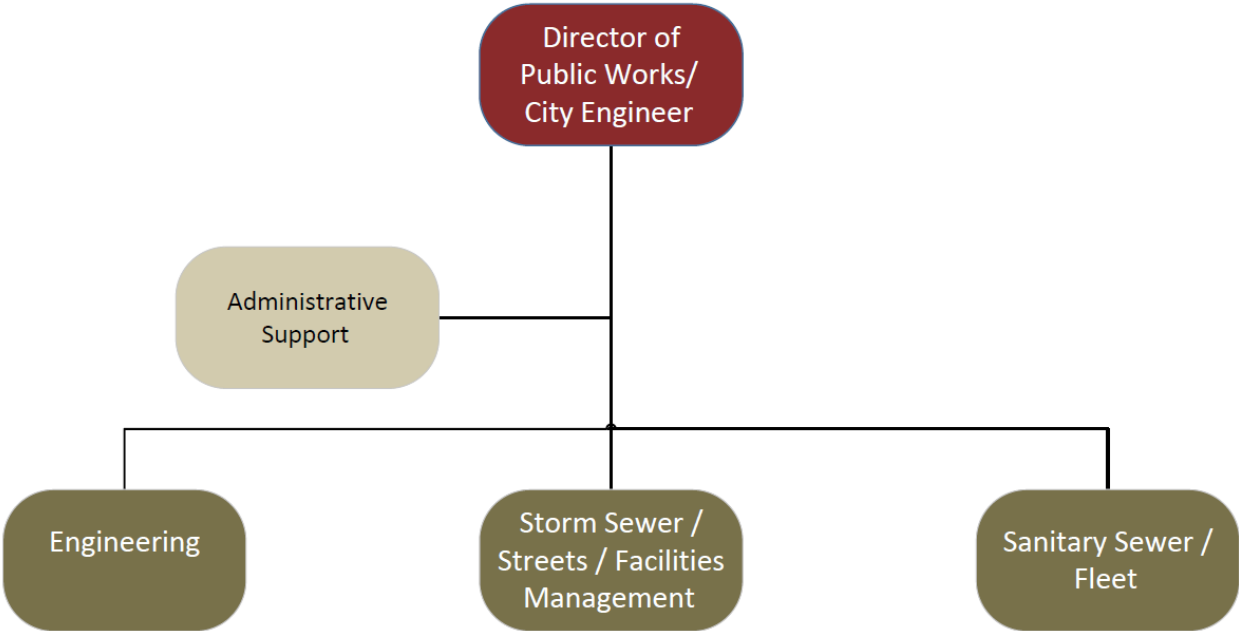
DEPARTMENT OVERVIEW

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.

2022 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

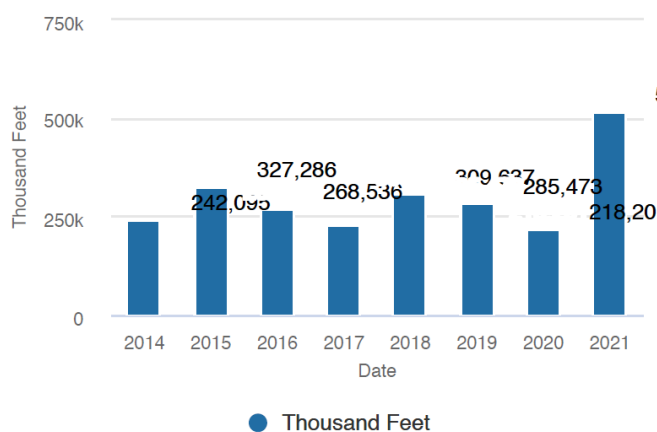
	%	#
● On Track	64.71	11
● Some Disruption	5.88	1
● Completed	29.41	5

Key Outcome 3.1: Capital assets (buildings, grounds and equipment) shall be maintained at a sustainable level that will protect the City's investment.

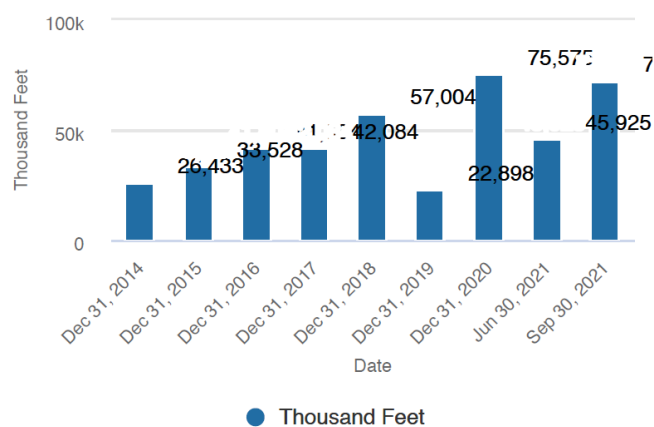
Performance Measure 3.1.1: Ensure sanitary sewer system is maintained by inspecting and cleaning of mains each year. Progress at 3rd quarter 78%.

PUBLIC WORKS DEPARTMENT

Sanitary Sewer Main - Feet Cleaned Annually



Sanitary Sewer Main - Feet Inspected Annually

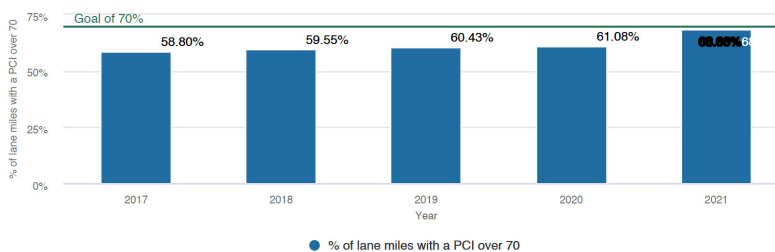


Performance Measure 3.1.4: Inspect 100% of storm water Best Management Practices (BMP's), and clean as needed. Progress at 3rd quarter 100%.

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 84%.

PCI Ratings of City Streets



PUBLIC WORKS DEPARTMENT

Performance Measure 3.2.2: 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 snowfall.

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 stormwater quality requirements. Progress at 3rd quarter 78%.

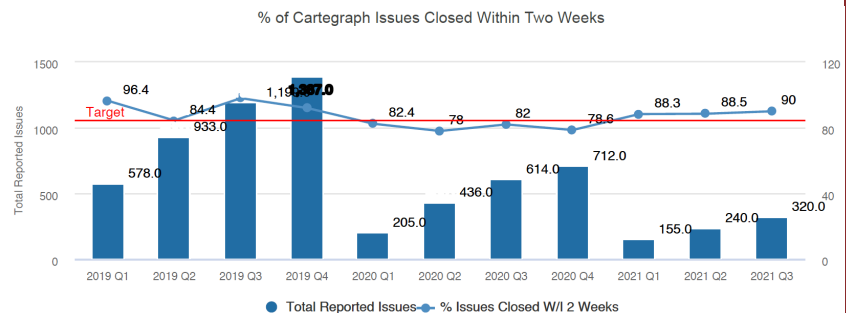
OPERATIONAL EFFECTIVENESS



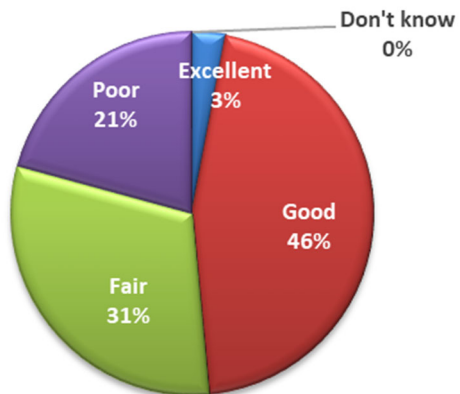
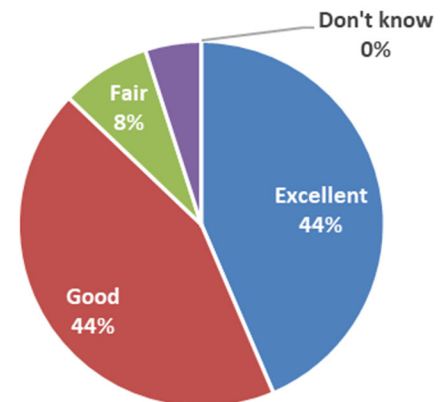
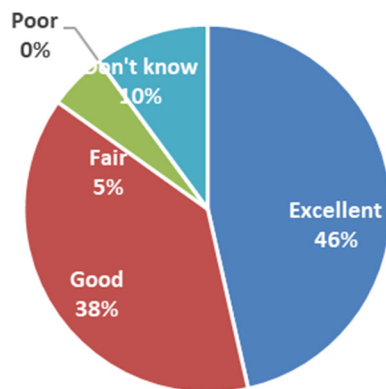
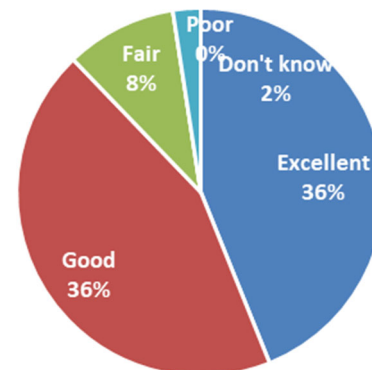
	%	#
On Track	48.57	17
Some Disruption	8.57	3
Major Disruption	8.57	3
Completed	34.29	12

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 94%.

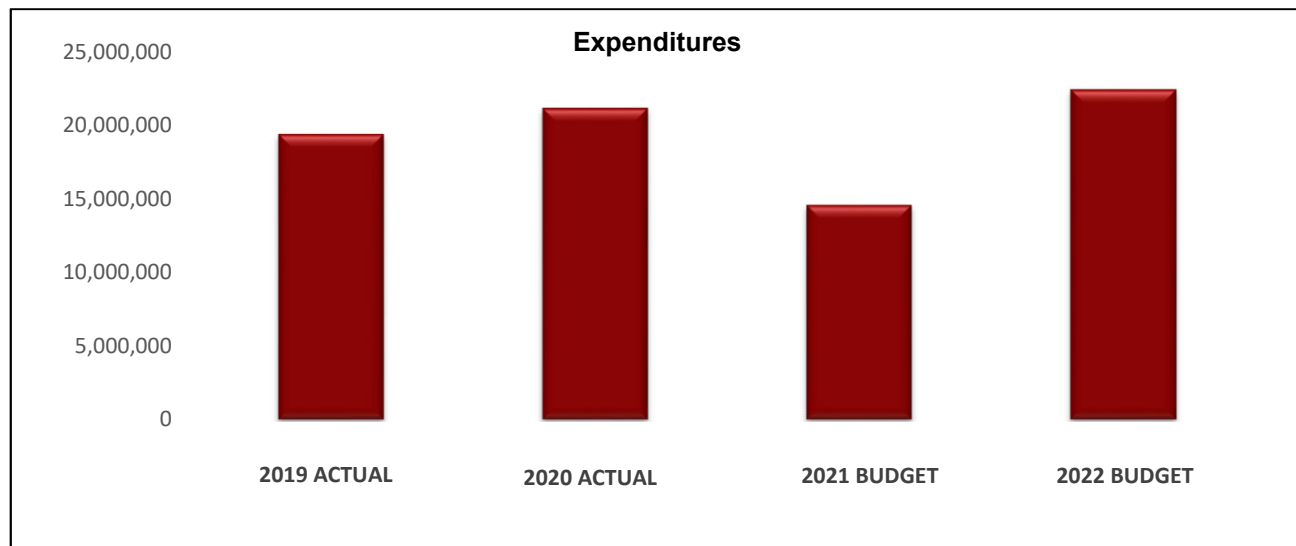


PUBLIC WORKS DEPARTMENT

Citizen Survey Results December 31:**Overall condition of city streets - 2020****Overall quality of snowplowing - 2020****Dependability and overall quality of city water****Dependability and quality of sanitary sewer**

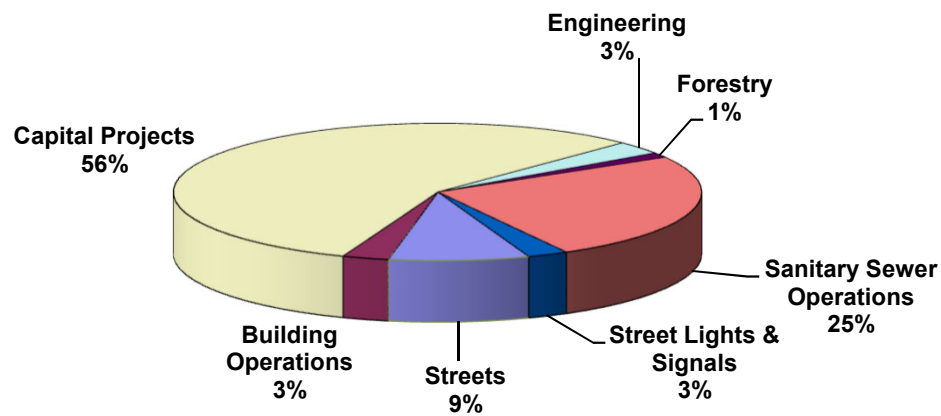
PUBLIC WORKS EXPENDITURE SUMMARY

	2019 ACTUAL	2020 ACTUAL	2021 BUDGET	2022 BUDGET	% OVER (UNDER) PY BUDGET
Total By Program					
Streets	\$ 1,648,058	\$ 1,754,472	\$ 1,832,970	\$ 1,914,370	4.4%
Building Operations	577,725	596,687	630,670	636,460	0.9%
Capital Projects	11,245,446	12,779,835	5,850,580	12,654,800	116.3%
Engineering	612,759	629,848	655,850	687,690	4.9%
Forestry	242,203	170,801	254,700	261,650	2.7%
Sanitary Sewer Operations	4,868,089	4,989,965	5,093,080	5,696,290	11.8%
Street Lights & Signals	180,737	210,340	234,800	556,350	136.9%
Totals	19,375,017	21,131,948	14,552,650	22,407,610	54.0%
Total By Classification					
Personnel Services	2,455,805	2,661,733	2,765,920	2,909,360	5.2%
Commodities	434,025	391,902	462,800	486,800	5.2%
Contractual Services	5,127,501	5,167,584	5,443,630	6,203,650	14.0%
Capital Outlay and Depreciation	11,355,913	12,908,504	5,880,300	12,807,800	117.8%
Other Charges	1,773	2,225	-	-	N/A
Totals	19,375,017	21,131,948	14,552,650	22,407,610	54.0%
Total By Fund					
General Fund	3,080,745	3,151,808	3,374,190	3,500,170	3.7%
Capital Projects Funds	11,245,446	12,779,835	5,850,580	12,654,800	116.3%
Sewer Fund	4,868,089	4,989,965	5,093,080	5,696,290	11.8%
Street Light Utility Fund	180,737	210,340	234,800	556,350	136.9%
Totals	\$ 19,375,017	\$ 21,131,948	\$ 14,552,650	\$ 22,407,610	54.0%
Number of Employees (FTE)*	36.25	28.80	36.25	36.40	0.4%

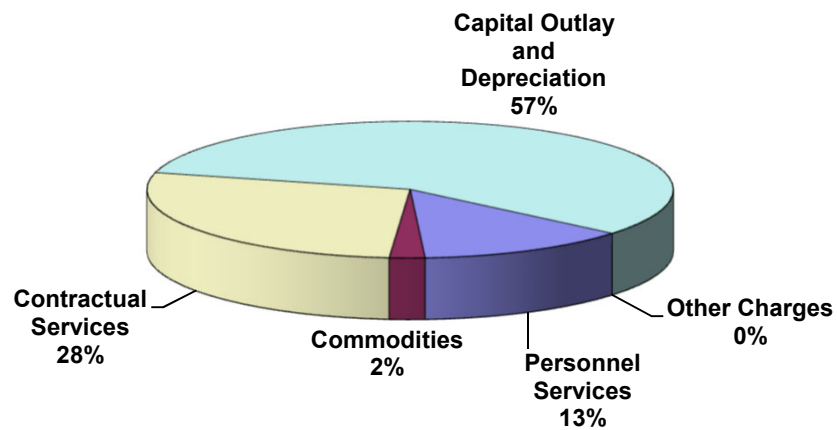


PUBLIC WORKS BUDGET 2022

Total By Program



Total By Classification



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SECTION VI

SUPPLEMENTAL INFORMATION



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Community Profile

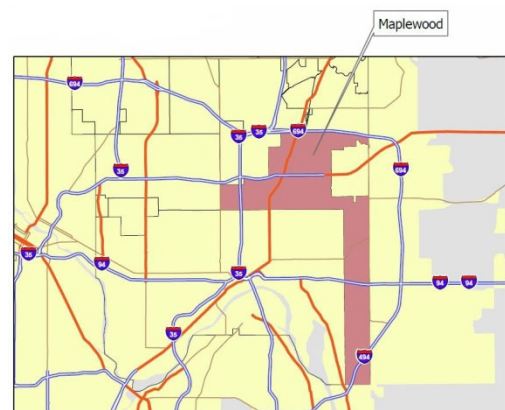


The City of Maplewood is located in the eastern portion of Ramsey County and is approximately 6 miles north of downtown Saint Paul. The City is part of the Minneapolis/St. Paul metropolitan area. The distinctive shape of the city covers 19.13 square miles.

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 170 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, recreation and environment. 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.

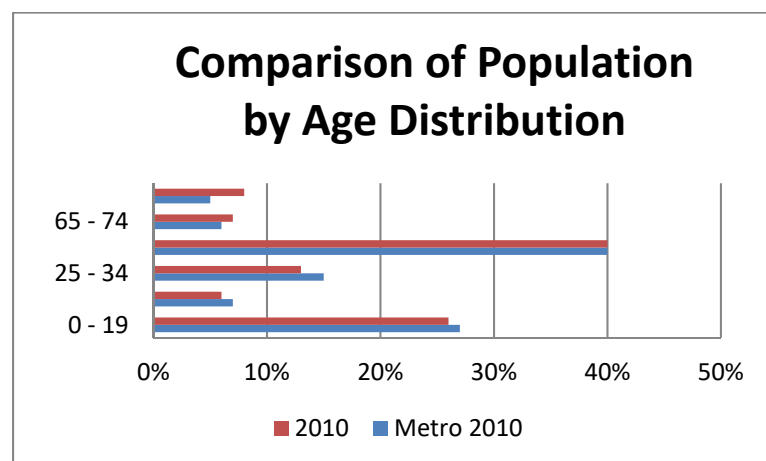
Major Employers – The top three employers located in Maplewood include the world-wide corporate headquarters of the 3M Company, HealthEast Care Systems/St. John's Hospital, and Independent School District (ISD) #622. Maplewood is also home to the Maplewood Mall. 3M Company employs approximately 88,667 employees worldwide. St. John's Hospital employs approximately 973 employees and ISD #622 employs approximately 1,725 employees.



The City of Maplewood is also a major employer, with over 170 employees. Ramsey County Care Center, with 240 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 2021 was 20,496, according to preliminary data from the Minnesota Department of Employment and Economic Development. The Ramsey County labor force for the same time is 284,059. The unemployment rate in September 2021 was 3.8%, compared to Ramsey County at 3.4%, the Metropolitan Statistical Area at 3.0%, and the State of Minnesota at 2.8%.

Population - Maplewood had a population of 42,088, according to the 2020 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.

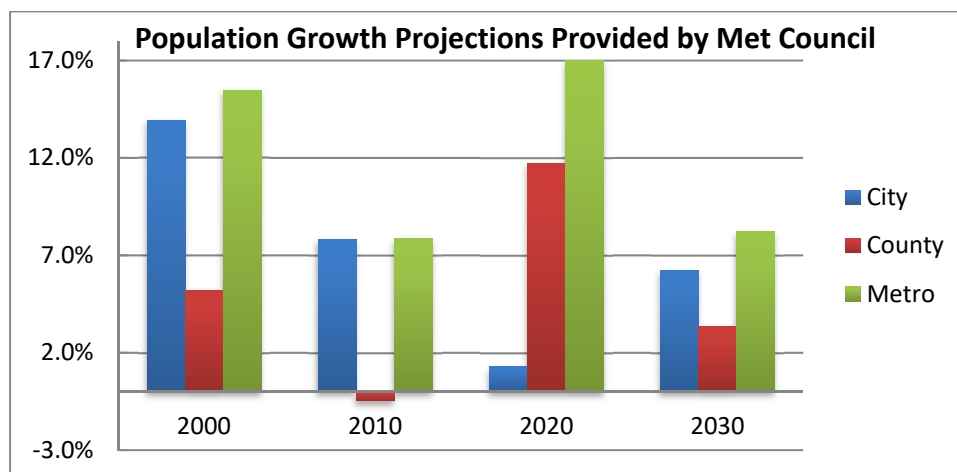


Demographics - One noticeable discrepancy between Maplewood and the metro area is age distribution of the population. The population composition shows Maplewood to have a slightly more aged populace than the metro area. Note that 2020 Census detail is not yet available.

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, recreation and environment, planning, and building inspection. In 2022, the City will have 170 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.



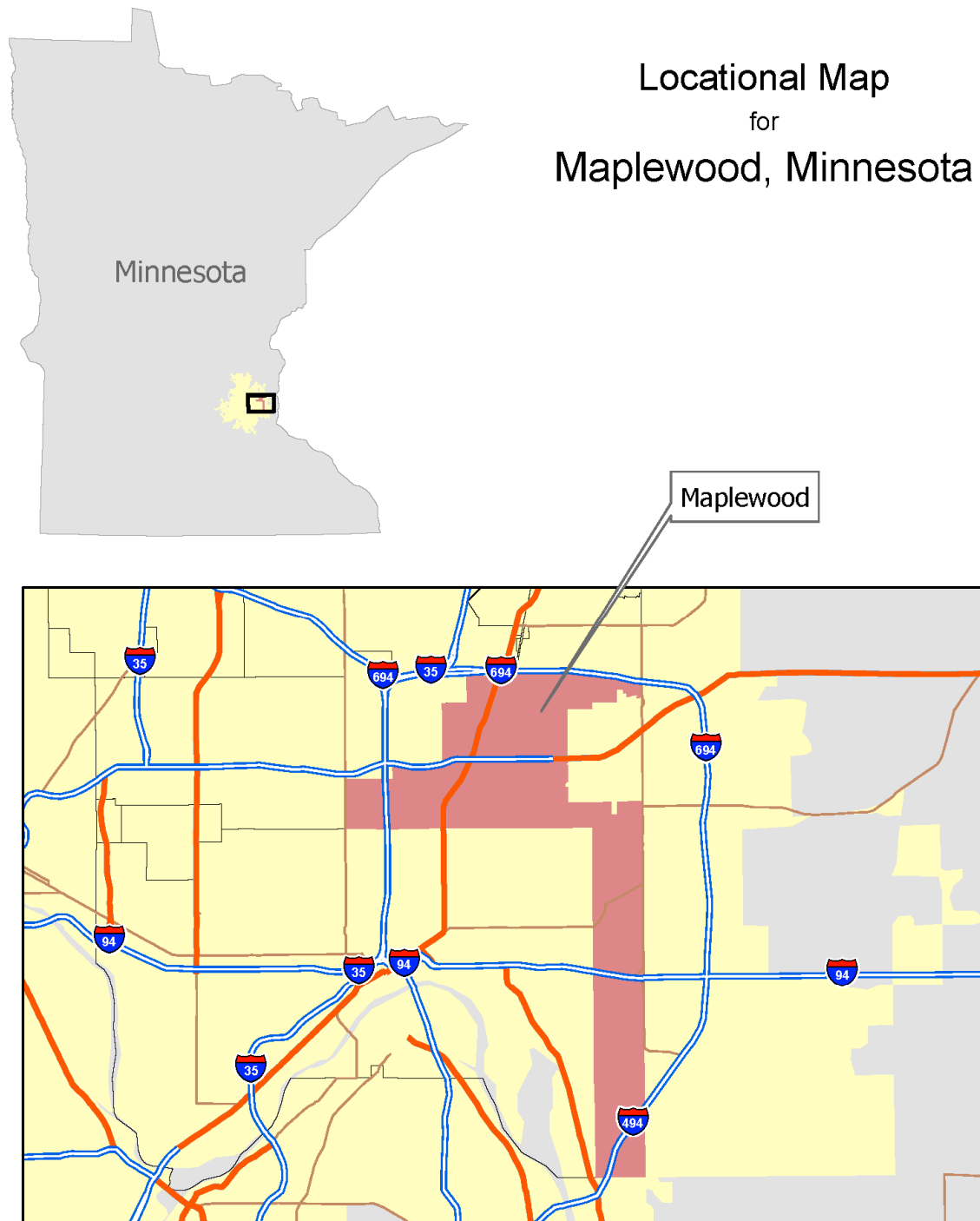
As part of the parks and recreation program, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theatre, and rental spaces for events. The Community Center is operated by the YMCA.

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.



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GLOSSARY OF TERMS

ACCOUNTING SYSTEM: The total set of records and procedures used to record, classify, and report information on the financial status and operations of an entity.

ACCRUAL BASIS OF ACCOUNTING: The method of accounting in 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. Typically, appropriations consist of fixed amounts granted for a one-year period.

ARPA: American Rescue Plan Act, an act of Congress allocating grant funding.

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 presented 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 recent financial experience in and presents recommendations made by the chief executive and budget officer.

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 reach maturity.

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 earnings from a specific revenue source for a 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 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 raised by general property taxes for the purposes stated in the resolution certified to the County Auditor.

ACRONYMS

ACFR	Comprehensive Annual Financial Report
AFSCME	American Federation of State, County, and Municipal Employees
ARPA	American Rescue Plan Act
BMP	Best Management Practices
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