City of Maplewood

Maplewood Budget & Capital Improvement Plan



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INTRODUCTION



City Manager's Budget Message

Melinda Coleman, City Manager

December 11, 2023

Dear Honorable Mayor and City Council Members:

I am pleased to transmit the City of Maplewood's 2024 Budget and the 2024-2028 Capital Improvement Plan (CIP). The budget, as adopted by the City Council, identifies the allocation of City resources for the year 2024. The information contained within this document describes the City's 2024 financial plans and provides an operations guide for City departments. Funding for the 2024 Budget comes from a property tax levy that limits new spending for operations, capital improvements and debt service to a 8.96% 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 2022-2023:** 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 in not the same for all individuals due to a variety of factors, including race, ethnicity, age, income, language, and abilities. In addition, it is important to remember that access to health care is not the leading cause of poor health. Studies have shown that the surrounding social, economic, and physical environment play a larger role in health outcomes than health care services. Thus, to improve health the City and its partners will not only need to address access to health services but issues like safe housing, healthy food access, active living, and community connections.

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

The 2040 Comprehensive Plan includes planning guidance in all 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 M. Health Fairview 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 sustainably. 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 (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 (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 2024–2028 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 (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 & Asset Management*** – 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.
  - Achieve highest possible level of credit in the bond market;

- Maintain an investment strategy that maximizes yield without compromising safety, liquidity and diversity;
- Strategically manage the debt portfolio in a manner that balances long-term financial sustainability with community needs;
- Develop an annual budget that meets community needs and is in alignment with the strategic plan and City financial policies;
- Capital assets (buildings, grounds and equipment) shall be maintained at a sustainable level that will protect the City's investment;
- City roads managed to provide a high quality transportation system.

- ***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.
  - A more informed and engaged community by proactively telling the City's story and establishing Maplewood as a regional leader;
  - Retain and attract community members, businesses and visitors through a regional branding campaign.

- **Environmental Stewardship** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
  - Natural resources are managed to ensure high ecological quality and long-term sustainability;
  - City parks, trails and open spaces are well-maintained, accessible, and meet the changing needs of the community.
  - Maplewood will be a leader in preserving and advocating for a healthy and sustainable environment.

- **Community Inclusiveness** – Create a city where everyone is valued and respected, and celebrate our strengths as a diverse, multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.
  - Maplewood is a welcoming community where residents are accepted and engaged;
  - Employees are engaged in community outreach and culturally aware;
  - The demographics of the organization reflect the community and its needs;
  - City services and facilities are accessible to our diverse community;
  - Parks and recreation programs that embrace diversity, celebrate arts and culture, value health and wellness, and promote stewardship of the environment;
  - Create opportunities to include community voice in the City's diversity, equity and inclusion initiatives.

- ***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.
  - Facilitate investment to revitalize neighborhoods;
  - Improve economic condition and appearance of the North End and ensure regional and community-wide needs are met through future planning and development;
  - Ensure there is a diversity of housing types to meet needs of all types of households.

- ***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.
  - Maintain a safe work environment and a healthy workforce;
  - Recruitment and retention of talented and qualified workforce;
  - Provide timely response to resident needs and requests;
  - Practice Continuous Improvement (Best Practices in Employee Operations);
  - Ensure a safe and secure community through prevention and risk reduction programs.

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

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 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 2024 budget process. The primary factors considered in the preparation of the 2024 Budget are as follows:

Personnel – The City budgeted a 6.0% increase in personnel costs, due to the pending compensation study. The City's employee health insurance will increase 8.6% in 2023, a positive factor in a health care environment of double-digit increases. The workers' compensation premiums have stabilized. The City increased FTE's in the General Fund by 2.4, primarily fire personnel. However, there are no election judge salaries in 2023 for a savings of $101,000. Overall increase in General Fund personnel is $1,362,317 compared to FY 2022.

General Government – The Building Fund was increased $75,000 due to planned projects and the increase in commodities pricing.

Public Safety – An increase of $125,000 in contracted services was necessary to add a second embedded social worker in the police department. This cost is offset by ARPA grants and proceeds from the opioid settlement.

Community Development – Inflationary increases were applied to the community development budget.

Parks & Recreation – Inflationary increased affected the budget.

Public Works – Inflationary increases and a 10% increase in fleet charges had an impact on the budget. Pricing of equipment and vehicles has risen dramatically. 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 2023 General Fund budget to continue the remediation program for the emerald ash borer.

Debt Service – The City's debt service levy decreased $119,270 in 2023 due to the 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 2023. Therefore, no 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 2024 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. The City continues to retain the additional police officer who 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 2021with funding from State grants. The City is now funding for these positions. An additional embedded social worker was added to the force in 2023 to complement the existing position. This position is being funded through the ARPA grant and the opioid settlement, but will be funded by the City in the future.

Housing Inspectors – The City added two rental housing inspectors to the existing inspection staff in mid-2020. This program continues to funded in the 2023 budget. Fees offset the costs related to this program. However, this addition continues to provide much-needed quality control for rental housing in Maplewood. This has been a high priority for the City Council.

Motor Vehicle Licensing – Maplewood's DMV center closed in 2023.

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.

Parks & Recreation – A capital levy to replace playgrounds will continue in 2024 and 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 have less than $50 million in outstanding debt. In 2021, the City constructed a fire station, which required $10M in debt issuance.

In addition to the new initiatives, the 2024 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 2024 Budget protects the City's excellent bond rating by maintaining 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 46.8% since 2018, an average of 6.6% per year.

2018	2019	2020	2021	2022	2023	2024
39,497,224	42,052,651	44,235,214	47,124,474	47,714,001	55,023,019	58,000,217
6.11%	**6.47%**	**5.19%**	**6.53%**	**1.25%**	**15.32%**	**5.41%**

Fiscal Disparities - The City is part of the metropolitan fiscal disparities pool. The fiscal disparities program was developed in the late 1960s to take a 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 16.9% since 2018, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2024 decreased by 3.21% over the prior year.

2018	2019	2020	2021	2022	2023	2024
3,052,429	3,045,730	3,193,463	3,447,368	3,536,772	3,688,056	3,569,706
6.25%	**-0.22%**	**4.85%**	**7.95%**	**2.59%**	**4.28%**	**-3.21%**

Property Tax Levy – The City's property tax levy will increase by 8.96% for taxes payable in 2024. Since 2018, with the adoption of the 2024 property tax levy, the City tax levy increased $6.8M, or 31.8%, with the average annual city tax levy increase over this period being 4.57%.

2018	2019	2020	2021	2022	2023	2024
21,465,600	22,109,600	23,217,300	23,217,300	24,369,853	25,963,885	28,289,957
3.5%	**3.0%**	**5.0%**	**0.0%**	**5.0%**	**6.5%**	**8.96%**

Tax Capacity Rate - With the adoption of the proposed 2024 tax levy, the City's tax rate will be 3.29% lower than it was in 2018. The average decrease over the 6-year period is 1.36%, inclusive of the increase in 2024.

2018	2019	2020	2021	2022	2023	2024
45.911%	44.693%	44.646%	41.953%	43.662%	40.485%	42.621%
-2.83%	**-2.65%**	**-0.11%**	**-6.03%**	**4.30%**	**-7.28%**	**5.28%**

Local Government Aid - Included in the 2024 Budget is $2,075,989 in Local Government Aid (LGA). This is an increase of $726,372 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 2024. Many priorities were changed from the previous budget year.

Priorities for prior budget year **2023** included:

- Debt reduction,
- Maintain basic services, while responding to inflation,
- Maintain a competitive employment environment with a 6.0% increase in personnel costs, in response to a personnel study,
- Improve public safety outcomes by maintaining 56 sworn police officers and adding a contracted social worker,
- Eliminate two full-time license clerks, who were originally hired through grant funding because of Covid-19,
- Preserve the City's natural resources by combating the emerald ash borer infestation,
- Improve financial sustainability by maintaining 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.

The City Council considered many options when establishing priorities for the 2024 budget. Priorities for the City's current **2024** budget include:

- Debt reduction,
- Maintain basic services, while responding to inflation,
- Maintain a competitive employment environment with a 3.0% increase in personnel costs plus 4% step increases, in response to a personnel study,

- Improve public safety outcomes by maintaining 56 sworn police officers and adding a contracted social worker,
- Preserve the City's natural resources by combating the emerald ash borer infestation,
- Improve financial sustainability by maintaining 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 2024 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 2024 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

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 182 full-time equivalent 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.

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.

Public Services **-** Services provided by the City of Maplewood are police, fire fighting, public works, parks, recreation and environment, planning, and building inspection. In 2023, the City will have 182 full-time equivalent employees serving in various departments, 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 34 full-time firefighter/paramedics at two fire stations.

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.



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 182 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.



Parks & Recreation

As part of the parks and recreation program, the Maplewood Community Center provides the community with an aquatic center, fitness opportunities, a performing arts theater, 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.





Demographics

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

Maplewood Demographics

Characteristic	Maplewood			Metro Area		
	2000	2010	2020	2000	2010	2020
Population	35,258	38,018	42,088	2,642,062	2,849,567	3,163,104
Population by Gender						
Female	48%	52%	49%	51%	51%	51%
Male	52%	48%	51%	49%	49%	49%
Households	13,758	14,882	15,994	1,021,456	1,117,749	1,239,526
Average Household Size	2.48	2.48	2.57	2.59	2.55	2.50
Median Housing Value	$132,200	$183,000	$230,100	$141,200	$213,900	$271,600
Median Household Income	$51,596	$51,557	$72,959	$54,304	$63,927	$82,887
Employment	29,259	27,635	24,321	1,563,245	1,542,088	1,550,012

Sources: US Census Bureau
American Community Survey





Population Overview

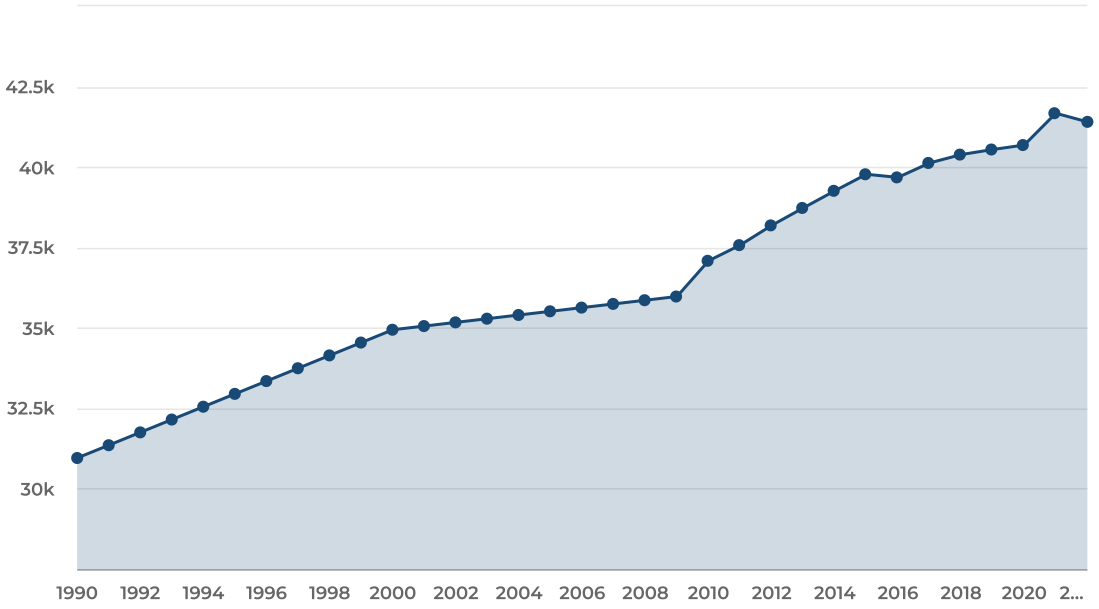
TOTAL POPULATION

41,405

▼ .6%
vs. 2021

GROWTH RANK

1431 out of **2635**
Municipalities in Minnesota



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

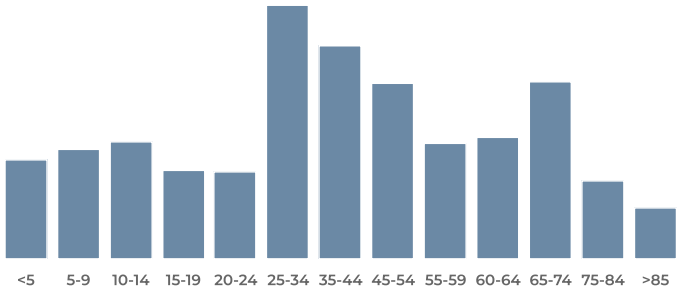
DAYTIME POPULATION

46,713

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

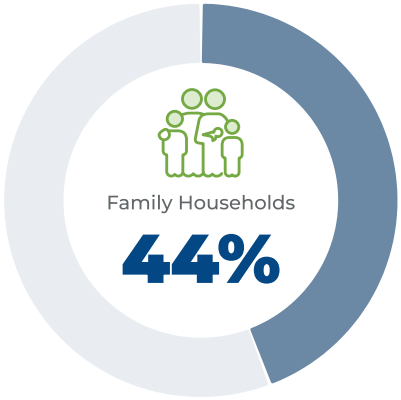
** Data Source: American Community Survey 5-year estimates*

Household Analysis

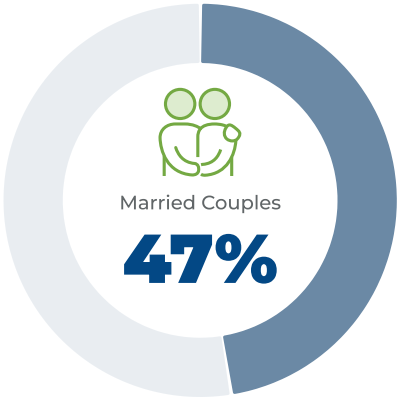
TOTAL HOUSEHOLDS

15,426

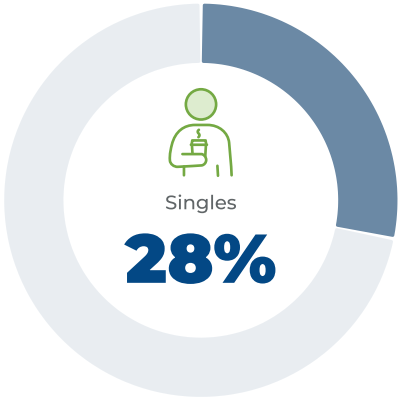
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 11%
lower than state average



▼ 7%
lower than state average



▼ 2%
lower than state average

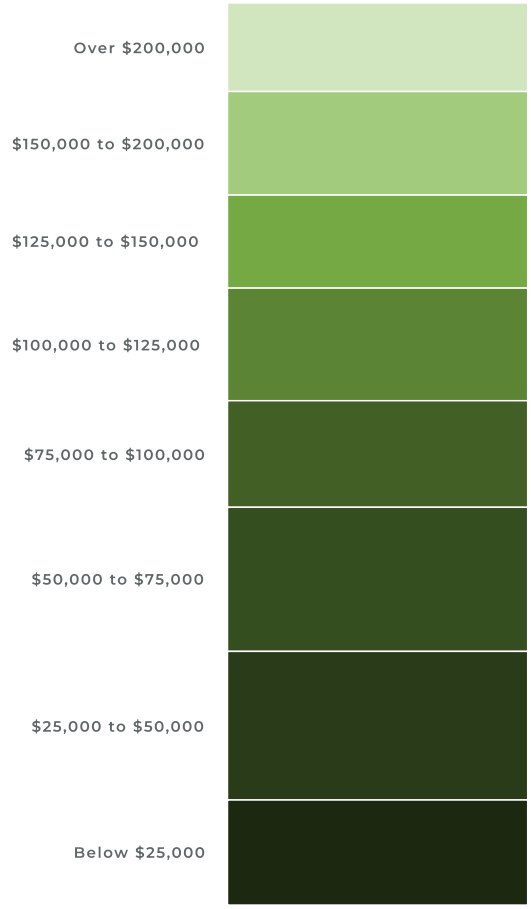


▲ 30%
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

10%

▼ 18%
lower than state average

Median Income

$86,769

▲ 3%
higher than state average

Below $25,000

12%

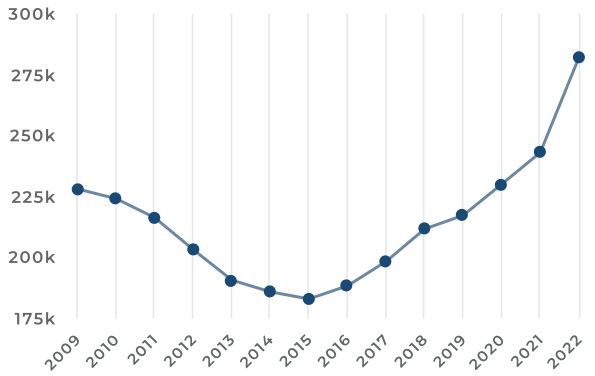
▼ 5%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

2022 MEDIAN HOME VALUE

$282,000



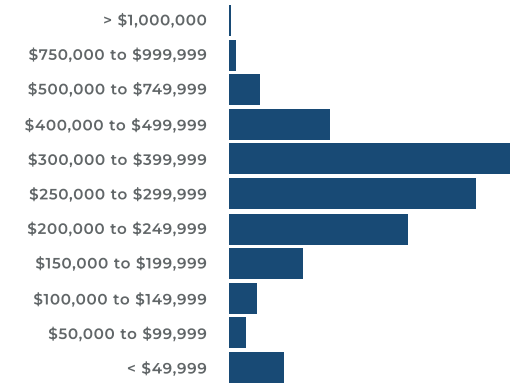
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Organization Chart

CITY OF MAPLEWOOD, MINNESOTA

PRINCIPAL CITY OFFICIALS

December 31, 2023

CITY COUNCIL

MARYLEE ABRAMS, MAYOR
Term Expires 01-01-2025

KATHLEEN JUENEMANN,
COUNCILMEMBER
Term Expires 01-01-2027

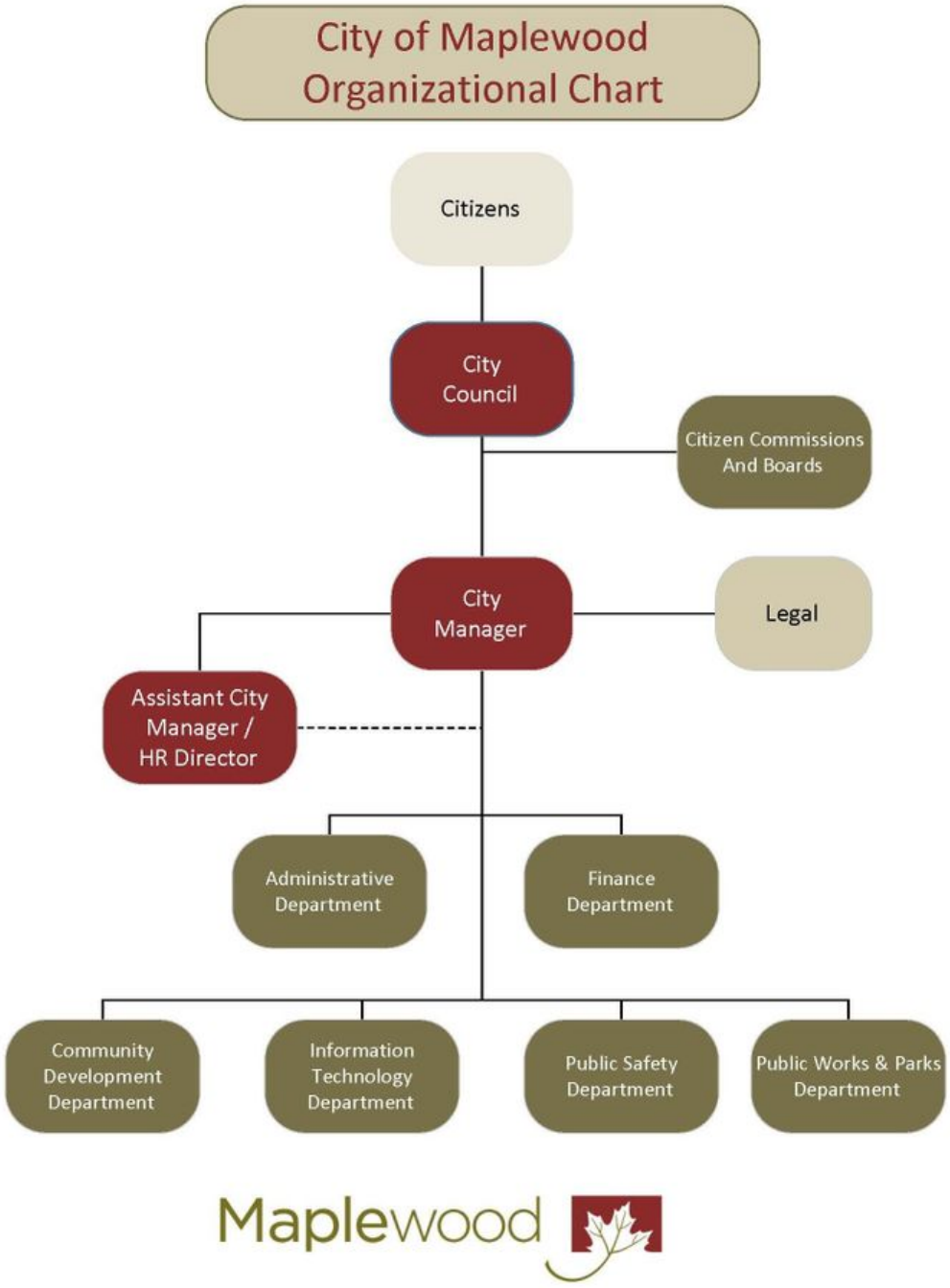
REBECCA CAVE,
COUNCILMEMBER
Term Expires 01-01-2025

NIKKI VILLAVICENCIO,
COUNCILMEMBER
Term Expires 01-01-2025

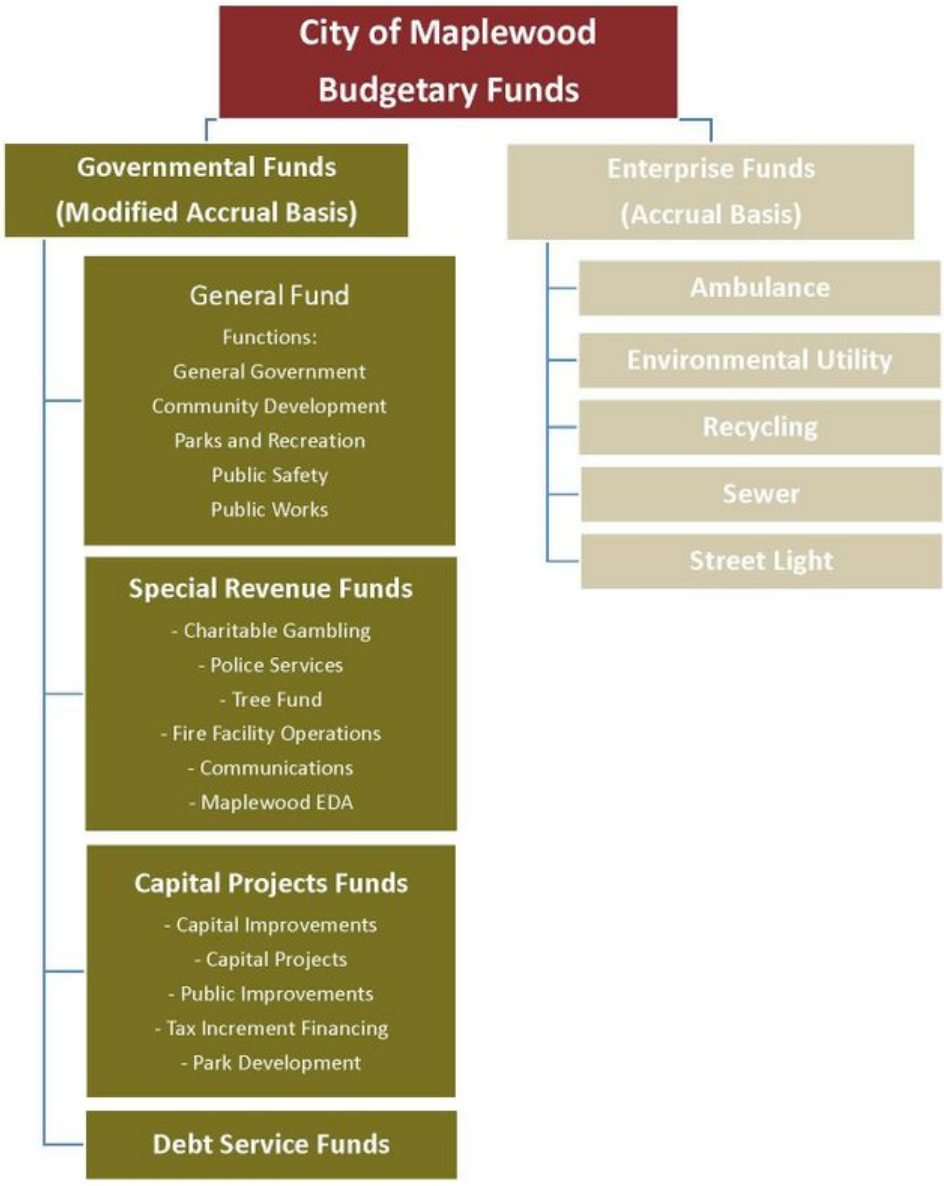
CHONBURI LEE,
COUNCILMEMBER
Term Expires 01-01-2027

CITY MANAGERIAL STAFF

Employee	Position	Date Appointed
Melinda Coleman	City Manager	February 6, 2015
Ron Batty	City Attorney	August 1, 2016
Mike Darrow	Assistant City Manager/Human Resources Director	November 15, 2021
Danette Parr	Community Development Director	December 5, 2022
Joe Rueb	Finance Director	January 1, 2023
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
Citizens
City Council
Citizen Commissions And Boards
City Manager
Legal
Assistant City Manager / HR Director
Administrative Department
Finance Department
Community Development Department
Information Technology Department
Public Safety Department
Public Works & Parks Department
Maplewood

Fund Structure



Department/Fund Relationship Chart

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 Funds	Non-major	Community Development Director	Management
Legacy Village	Non-major	Parks Manager	Management
Fire Station 3M	Major	Public Safety Director	Management
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

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 forestry 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 the HyVee site development.

Tax Increment Redevelopment District 1-15 - accounts for activity in the tax increment district established in 2022, for development at the 2501 Londin Lane East 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 un-assessed 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 un-assessed 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.

Streetlight Utility Fund - accounts for electric franchise fee revenues that are used to finance the streetlight expenses.

Internal Service Funds

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

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

Information Technology Fund - accounts for the maintenance, repair and operation of the City's compute hardware and software. Expenses are financed by departmental rental charges.

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

Basis of Budgeting

BASIS OF BUDGETING AND ACCOUNTING

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

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

The City uses the same basis of accounting for each fund for budgeting that is used for the City's audited financial statements.

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.

Financial Policies

FINANCIAL MANAGEMENT POLICIES

Adopted December 11, 2023

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**

Revenue Management Policy

1. Revenue Management Policy

It is essential to responsibly manage the City's revenue sources to provide maximum service value to the community. The most important revenue policy guidelines established by the City Council are for the two major sources of city revenue: property taxes and fees/charges.

A. **Purpose**

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

i. **Diversification**

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

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

ii. **Equity**

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

iii. **Economic Development**

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

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

iv. **Collections**

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

B. **Property Taxes**

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

Possible factors for considering an increase in property tax include:

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

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

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

C. **Service Fees and Charges**

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

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

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

- Market Comparison
  Attempt to set fees in the upper quartile of the market.
- Maximum set by External Source
  Fees set by legislation, International Building Code, etc.
- Entrepreneurial Approach

Fees will be at the top of the market.

- Recover the Cost of Service
  Program will be self-supporting.

- Utility Fees
  A rate study will be updated or reviewed each year.

D. **Non-recurring and Volatile Revenues**

Non-recurring revenues should 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.

Cash and Investments Policy

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.

Reserves Policy

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.

Budget Policy

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 pulic 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.

Accounts Payable and EFT Payments Policy

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.

Capital Improvement Plan Policy

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.

Economic Development Authority Policy

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.

Debt Management Policy

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.

a. 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 affect that said lending institution has reviewed the economic feasibility of the project, including the financial responsibility of the guarantors and find that, in their professional judgment, it is an economically viable project.

e. The applicant shall furnish 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.

Accounting, Auditing, and Financial Reporting Policy

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.

Risk Management Policy

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.

Grant Management Policy

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.

vi. 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/ (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/ (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:

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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: ___/_____/_____

Public Purpose Expenditure Policy

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 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 $300 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). City-logo wear may be purchased for employees attending City public events to help identify them as City staff.
- 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). Clothing with the City's logo may be provided for employees attending any of the City's public events.

- 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 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.

Capital Assets Policy

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 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 in increased by 25% of the original cost or life period, or
- The cost results in an increase in the capacity of the asset, or
- The efficiency of the asset is increased by more than 10% of its current value.

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

G. Depreciating Capital Assets

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

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

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

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

Buildings and Building Improvements	Useful Life
Buildings – wood frame	30 years
Buildings – brick/block	50 years
Buildings – temporary/portable	20 years
Roofing	20 years
Siding	20 years

HVAC/Plumbing/Electrical systems	20 years
Fire suppression systems	10 years
Security systems	10 years
Cabling	10 years
Flooring	10 years
Elevators	20 years
Windows	15 years
Infrastructure	Useful Life
Streets, including curb and gutter	30 years
Storm drain systems	30 years
Parking lots	25 years
Sidewalks	25 years
Pedestrian bridges	25 years
Dams	40 years
Paved trails	25 years
Street lights	25 years
Water/Sewer mains and lines	50 years
Water storage facilities	50 years
Water supply facilities	40 years
Lift stations	30 years
Other Improvements	Useful Life
Fencing and gates	10 years
Outside sprinkler systems	20 years
Athletic fields, bleachers	25 years
Septic systems	20 years
Swimming pools	20 years
Tennis and basketball courts	25 years
Fountains	20 years
Retaining walls	20 years
Outdoor lighting	20 years
Monuments	10 years
Traffic signals	20 years
Light poles	20 years
Landscaping and trees	20 years
Boat launch pads	25 years
Equipment, Machinery and Vehicles	Useful Life
Appliances	5 years
Audio/Visual equipment	5 years
Business machines/office equipment	5 years
Radio and communications equipment	5 years
Computer equipment/software	3 years
Furniture and cabinets	10 years
Water softeners/heaters	5 years
Grounds equipment – mowers, etc.	3 years
Machinery	7 years
Tools	5 years
Playground equipment	10 years
Photocopiers	3 years
ATV's and snowmobiles	3 years
Motor vehicles – cars, light trucks	5 years
Light equipment	5 years
Street sweeper	5 years
Heavy trucks	10 years

Heavy equipment – loaders, graders	10 years

H. Historical Treasures and Works of Art

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

Procurement Policy

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 $300 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.

<u>If two or more written quotations are required:</u>

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 an including termination of employment.

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

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

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

ADVERTISING FOR BIDS

Guidelines:

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

Procedures:

1. Advertisement for public bids shall be placed in the City's official newspaper (or alternate method if designated by the City) at least ten (10) working days prior to the date of bid opening.
2. If the purchase is $200,000 or more, the first advertisement must appear no less than twenty-one (21) days before bid opening and the second notice shall be published between that time and the deadline for bids. In the case of public improvement projects, publication must be made twice in the official newspaper and twice in the

"Construction Bulletin" no less than three (3) weeks before the deadline for submission of bids for the first notice and the second notice shall be published between that time and the deadline for bids.

3. The department requesting the bids will prepare the bid specification and the following must be adhered to:
   - bids must be typed or written in ink;
   - bids must be signed in ink;
   - all erasures or changes must be initialed;
   - bids must be received no later than stated in the advertisement of bids; and,
   - public improvement project bids must be signed by the City Clerk.
4. The advertisement for bids will include:
   - date and time by which bids must be submitted;
   - location for delivery of bids; and
   - date, time, and place of bid opening.
5. Bid Security. If the purchase is $100,000 or more the bid must be accompanied by cash, certified check, cashier's check, or bid bond payable to the City of Maplewood in an amount equal to five percent (5%) of the total bid, conditioned that if the bidder is the successful bidder, he/she will enter into a contract in accordance with said bid and will furnish such performance bonds as specified. The security of the successful bidder will be held until delivery of the goods or services has been completed.
6. Bids are received by the City Clerk's office.
7. Council will award the bid and the award will be based on, but not limited to, the factors of price, delivery date, City's experience with the products/services proposed, City's evaluation of the bidders ability to service City in terms of the requirements as called for in the specifications, quality of merchandise offered, and analysis and comparison of specifications.

AFFIRMATIVE ACTION

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

TECHNOLOGY PURCHASES

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

PROMPT PAYMENT OF CITY BILLS

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

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

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

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

STATE SALES AND USE TAX

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

In order to meet this legal requirement, the department making the purchase should calculate the use tax. Then in the coding section of the appropriate form for the purchase, the use tax amount should be added to the same account that the purchase is coded to. In addition, the use tax amount should also be listed in the coding section as a negative amount and coded to account 101-2031. For example, if a taxable purchase was made from an out-of-state vendor for Department/Program 201 and no sales tax was charged, the account coding would be as follows:

$106.88	101-201-000-4110
(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.

Information Security Policy

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:

- ax. Handle City and cardholder information in a manner that fits with their sensitivity and classification;
- ax. Limit personal use of City information and telecommunication systems and ensure it doesn't interfere with your job performance;
- ax. 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;
- ax. 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;
- ax. Do not disclose personnel information unless authorized;
- ax. Protect sensitive cardholder information;
- ax. Keep passwords and accounts secure;
- ax. Request approval from management prior to establishing any new software or hardware, third party connections, etc.;
- ax. Do not install unauthorized software or hardware, including modems and wireless access unless you have explicit management approval;
- ax. Always leave desks clear of sensitive cardholder data and lock computer screens when unattended;
- ax. 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 a there is an established process, including proper due diligence is in place, before engaging with a Service provider.
- The City will have a process in place to monitor the PCI DSS compliance status of the Service provider.

G. Physical Security

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

- Media is defined as any printed or handwritten paper, received faxes, floppy disks, back-up tapes, computer hard drive, etc.
- Media containing sensitive cardholder information must be handled and distributed in a secure manner by trusted individuals.
- Visitors must always be escorted by a trusted employee when in areas that hold sensitive cardholder information.
- Procedures must be in place to help all personnel easily distinguish between employees and visitors, especially in areas where cardholder data is accessible. "Employee" refers to full-time and part-time employees, temporary employees and personnel, and consultants who are "resident" on City sites. A "visitor" is defined as a vendor, guest of an employee, service personnel, or anyone who needs to physically enter the premises for a short duration, usually not more than one day.
- A list of devices that accept payment card data should be maintained.
- The list should include make, model and location of the device.
- The list should have the serial number or a unique identifier of the device
- The list should be updated when devices are added, removed or relocated
- POS devices surfaces are periodically inspected to detect tampering or substitution.
- Personnel using the devices should be trained and aware of handling the POS devices
- Personnel using the devices should verify the identity of any third party personnel claiming to repair or run maintenance tasks on the devices, install new devices or replace devices.
- Personnel using the devices should be trained to report suspicious 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_visa/ops_risk_management/cisp_if_compromised.html

Visa Incident Report Template

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

I. Executive Summary

a. Include overview of the incident
b. Include RISK Level(High, Medium, Low)

c. Determine if compromise has been contained

II. Background
III. Initial Analysis
IV. Investigative Procedures

a. Include forensic tools used during investigation

V. Findings

a. Number of accounts at risk, identify those stores and compromised

b. Type of account information at risk
c. Identify ALL systems analyzed. Include the following:

- Domain Name System (DNS) names
- Internet Protocol (IP) addresses
- Operating System (OS) version
- Function of system(s)

d. Identify ALL compromised systems. Include the following:

- DNS names
- IP addresses
- OS version
- Function of System(s)

- 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.)
a. If applicable, review VisaNet endpoint security and determine risk

V. 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 (mailto: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

Budget Timeline

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.

Feb 1, 2024

The City Council holds a strategic planning session with the City Manager and the Senior Management Team.

Mar 1, 2024

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.

Apr 1, 2024

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 1, 2024

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.

Jun 1, 2024

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.

Jul 1, 2024

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.

Aug 1, 2024

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

Sep 1, 2024

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.

Oct 1, 2024

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

Nov 1, 2024

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.

Dec 1, 2024

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.

Dec 31, 2024

The final budget is certified to Ramsey County for preparation of property tax bills. The budget is submitted to GFOA for consideration of an achievement award to ensure the budget was prepared in accordance with technical standards..

Budget Calendar at a Glance



BUDGET OVERVIEW

Executive Overview

AWARD FOR DISTINGUISHED BUDGET PRESENTATION

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Maplewood for its annual budget for the fiscal year beginning January 1, 2023. 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.

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Maplewood
Minnesota

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morrill

Executive Director

2024 Consolidated City Budget

2024 Consolidated Budget Summary - All Budgetary Funds

	Actual 2022	Original Budget 2023	Estimated 2023	Budget 2024	Budget % Incr/(Decr)
Revenues:					
Taxes and Tax Increment	$ 28,539,026	$ 30,283,885	$ 30,114,832	$ 32,604,317	7.66%
Special Assessments	2,119,739	1,515,030	1,515,030	1,505,030	-0.66%
Licenses & Permits	2,456,390	1,381,800	1,912,000	1,395,498	0.99%
Intergovernmental	6,287,103	5,203,853	6,276,993	5,911,468	13.60%
Charges for Service	24,514,597	25,914,323	25,746,060	26,377,576	1.79%
Fines and Forfeits	176,292	160,000	178,000	161,400	0.88%
Interest	(1,521,589)	341,100	341,200	345,150	1.19%
Miscellaneous Revenue	3,169,957	144,000	144,000	125,005	-13.19%
Total Revenues	**65,741,515**	**64,943,991**	**66,228,115**	**68,425,444**	**5.36%**
Expenditures:					
Current					
General Government	4,225,994	4,361,638	4,358,863	3,892,806	-10.75%
Community Development	5,157,121	4,965,093	4,845,513	5,164,586	4.02%
Public Safety	16,840,240	18,578,654	18,477,671	20,955,416	12.79%
Parks & Recreation	533,566	1,886,340	1,881,786	2,141,316	13.52%
Public Works	10,715,698	10,339,876	10,335,380	11,058,333	6.95%
Internal Services	9,797,766	9,917,323	9,833,734	10,106,838	1.91%
Total Current Expenditures	**47,270,385**	**50,048,924**	**49,732,947**	**53,319,295**	**6.53%**
Debt Service					
TIF Developer Payments	1,416,606	1,424,000	1,424,000	1,424,000	0.00%
Principal Retirement	15,169,097	6,362,638	6,362,638	5,950,091	-6.48%
Interest and Fiscal Charges	1,756,571	1,486,274	1,486,274	1,303,501	-12.30%
Total Debt Service	**18,342,274**	**9,272,912**	**9,272,912**	**8,677,592**	**-6.42%**
Capital Outlay					
General Government	164,778	-	-	160,000	N/A
Community Development	-	100,000	-	-	N/A
Parks and Recreation	394,714	480,000	480,000	1,015,000	111.46%
Public Safety	6,555,651	419,000	419,000	1,832,000	337.23%
Public Works	12,727,739	9,170,350	9,170,350	10,820,000	17.99%
Total Capital Outlay	**19,842,882**	**10,169,350**	**10,069,350**	**13,827,000**	**35.97%**
Total Expenditures	**85,455,541**	**69,491,186**	**69,075,209**	**75,823,887**	**9.11%**
Excess of Revenues Over (Under) Expenditures	**(19,714,026)**	**(4,547,195)**	**(2,847,094)**	**(7,398,443)**	**62.70%**
Other Financing Sources (Uses)					
Transfers In	19,060,430	11,117,996	11,117,996	12,636,110	13.65%
Transfers Out	(19,060,430)	(11,117,996)	(11,117,996)	(7,842,468)	-29.46%
Issuance of Debt	2,925,000	2,876,120	2,876,120	-	-100.00%
Issuance of Refunding Debt	-	-	-	-	0.00%
Premium on Debt	117,739	-	-	-	0.00%
Issuance of Leases	67,689	-	-	-	0.00%
Capital Contributions	674,833	2,251,500	2,251,500	2,251,500	0.00%
Sale of Capital Assets	1,910,506	47,000	47,000	47,000	0.00%
Total Other Financing Sources (Uses)	**5,695,767**	**5,174,620**	**5,174,620**	**7,092,142**	**37.06%**
Change in Fund Balance/Net Position	**(14,018,259)**	**627,425**	**2,327,526**	**(306,301)**	
Fund Balance/Net Position:					
Beginning of Year	**106,697,996**	**92,679,737**	**92,679,737**	**95,007,263**	
End of Year	$ **92,679,737**	$ **93,307,162**	$ **95,007,263**	$ **94,700,962**	

Budget Overview

BUDGET OVERVIEW

Major Initiatives in the 2024 Budget

The 2024 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;
- Improve public safety outcomes adding 3 firefighters;
- 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;
- 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;
- Maintain 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 8.96%. This is necessary to provide 3% wage increases and step increases related to a compensation study;
- Provide increased funding to cover the rising costs of capital equipment;
- Provide for increases in health insurance rates.

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 & Asset Management*** – Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.
- ***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.
- ***Environmental Stewardship*** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.

- ***Community Inclusiveness*** – Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.

- ***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

Total Revenues for all Funds up 5.36%

The 2024 budgeted revenues of $68,425,444 reflect an increase of $3,481,453, mainly due to an 8.96%, or $2,326,072, increase in the property tax levy. There was a 5.3%, or $761,969, increase in user charges in the enterprise funds, in addition to a 150.1%, or $550,889, increase in intergovernmental grants.

Fund	2023 Original Budget	2024 Budget	$ Change	% Change
General	$ 23,902,298	$ 24,951,808	$ 1,049,510	4.39%
Special Revenue	904,863	757,860	(147,003)	-16.25%
Debt Service	6,395,697	6,401,415	5,718	0.09%
Capital Projects	8,535,173	9,136,206	601,033	7.04%
Enterprise	15,255,000	16,923,892	1,668,892	10.94%
Internal Service	9,950,960	10,254,263	303,303	3.05%
TOTAL	**$ 64,943,991**	**$ 68,425,444**	**$ 3,481,453**	**5.36%**

Total Expenditures

Total Expenditures for all Funds up 9.11%

Total expenditures in the 2024 budget are $75,823,888, an increase of $6,332,701, or 9.11%, due primarily to the following factors. Road construction project expenditures will increase by $1,649,650 in 2024. Public Safety equipment expenditures will increase by $1,948,000. General Fund expenditures are up $2,126,420, primarily due to increases in wages and benefits. The debt service requirements are down $595,320 in 2024. Increases of $1,976,705 in the Enterprise Funds are primarily related to increases in wages and benefits.

Fund	2023 Original Budget	2024 Budget	$ Change	% Change
General	$ 25,272,298	$ 26,335,507	$ 1,063,209	4.21%
Special Revenue	964,863	870,290	(94,574)	-9.80%
Debt Service	7,848,912	7,253,594	(595,318)	-7.58%
Capital Projects	12,120,926	15,914,090	3,793,164	31.29%
Enterprise	13,366,864	15,343,571	1,976,707	14.79%
Internal Service	9,917,323	10,106,836	189,513	1.91%
TOTAL	**$ 69,491,186**	**$ 75,823,888**	**$ 6,332,701**	**9.11%**

Total Other Financing Sources (Uses)

Total Other Financing Sources (Uses) up 37.06%

Other financing sources (uses) include capital contributions, transfers between funds and bond proceeds. Other sources (uses) had a net increase of $1,917,522, primarily due to an increase in transfers to the capital projects funds from the enterprise funds for the utility components of the street projects, in addition to transfers from the debt service funds for the increased debt related to the street projects.

Fund	2023 Original Budget	2024 Budget	$ Change	% Change
General	$ 1,370,000	$ 1,383,700	$ 13,700	1.00%
Special Revenue	(40,000)	(40,000)	-	0.00%
Debt Service	957,646	717,910	(239,736)	-25.03%
Capital Projects	4,017,206	6,655,796	2,638,590	65.68%
Enterprise	(1,157,232)	(1,652,264)	(495,032)	42.78%
Internal Service	27,000	27,000	-	0.00%
TOTAL	**$ 5,174,620**	**$ 7,092,142**	**$ 1,917,522**	**37.06%**

Fund Balance/Net Position

Net Change in Fund Balance/Net Position

The 2024 budgeted total net change to Fund Balance/Net Position is ($933,728). This is mainly due to larger contributions from the Enterprise Funds for capital projects and wage and benefit increases for 2024. Fund balance was budgeted to increase $627,425 in the prior year and will decrease $306,303 in 2023.

Fund	2023 Original Budget	2024 Budget	$ Change	% Change
General	$ -	-	-	0.00%
Special Revenue	(100,000)	(152,430)	(52,429)	52.43%
Debt Service	(495,569)	(134,269)	361,300	-72.91%
Capital Projects	431,453	(122,088)	(553,541)	-128.30%
Enterprise	730,904	(71,943)	(802,847)	-109.84%
Internal Service	60,637	174,427	113,790	187.66%
TOTAL	**$ 627,425**	**$ (306,303)**	**$ (933,728)**	**-148.82%**

Total Budget by Department

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	2023 Budget	2024 Budget	$ Change	% Change
General Government	$4,361,638	$4,052,806	$(308,832)	-7.08%
Community Development	5,065,093	5,164,586	99,493	1.96%
Parks & Recreation	2,366,340	3,156,316	789,976	33.38%
Public Safety	18,997,654	22,787,416	3,789,762	19.95%
Public Works	19,510,226	21,878,333	2,368,107	12.14%
Internal Services	9,917,323	10,106,838	189,515	1.91%
Debt Service	9,272,912	8,677,592	(595,320)	-6.42%
Total Expenditures	**69,491,186**	**75,823,887**	**6,332,701**	**9.11%**
Less Internal Charges	9,917,323	10,106,838	189,515	1.91%
Net Expenditures	**$59,573,863**	**$65,717,049**	**$6,143,186**	**10.31%**

Tax Levy

Tax Levy for 2024 Increases by 9.0%

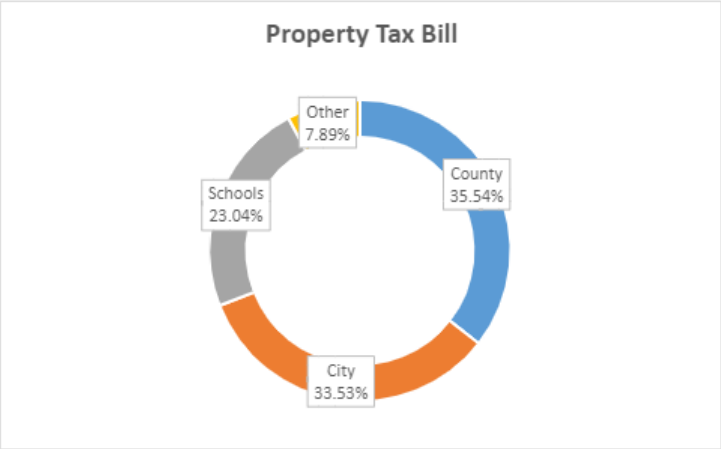
The City property tax levy for 2024 is $28,289,957, an increase of 9.0% from 2023. For 2024 property taxes, the median value home is $327,900, an increase of 4.4%. Estimated City property tax for the median value home is $1,373, as compared to $1,234 in 2023, an increase of $139 ($11.58 per month). The table below summarizes the estimated City tax impact on residential homes, with the top line representing the median value home.

Value of Home Pay 2023	Value of Home Pay 2024	2023 Estimated	2024 Estimated	$ Increase (Decrease)	% Increase (Decrease)
$313,400	$327,900	$1,234	$1,373	$139	11.3%
150,000	156,900	512	574	62	12.1%
200,000	209,200	733	818	85	11.6%
250,000	261,500	954	1,062	108	11.3%
400,000	418,400	1,617	1,794	177	10.9%

Property Tax Bill Allocation

City receives 33.5% of Total Property Tax Bill

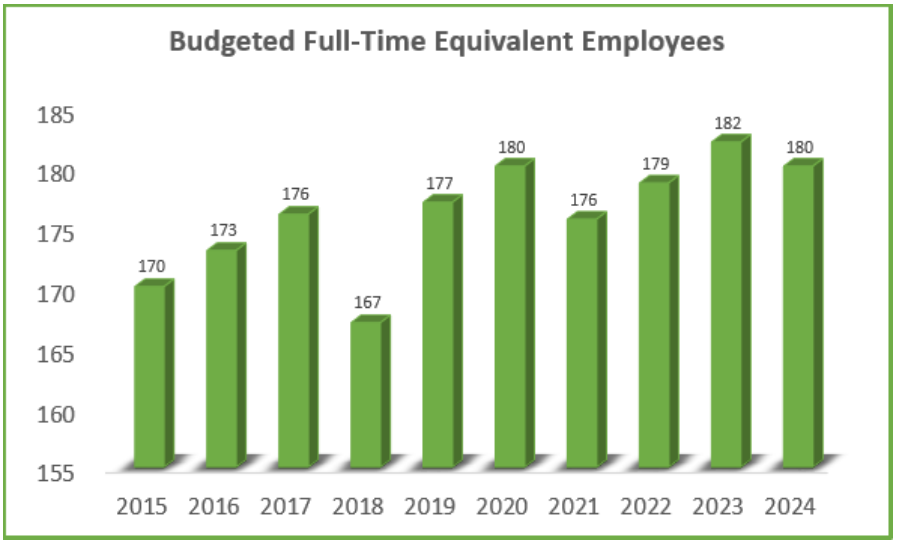
The City will receive approximately 33.5% of the total property tax bill for property located within the City. The following illustration indicates the allocation of property tax dollars by government type. The below data is for property located within School District 622.



Personnel Changes (includes part-time)

Budgeted full-time-equivalent employees down two

The number of full-time-equivalent (FTE) employees included in the 2024 Budget is 180.0, or 2.0 less than the prior year. FTE counts in this illustration include 172 full-time and 8 part-time employees. See the personnel changes section at the end of the Budget Overview for an illustration of changes in full-time employees.



Community Growth

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 ten years are shown below:

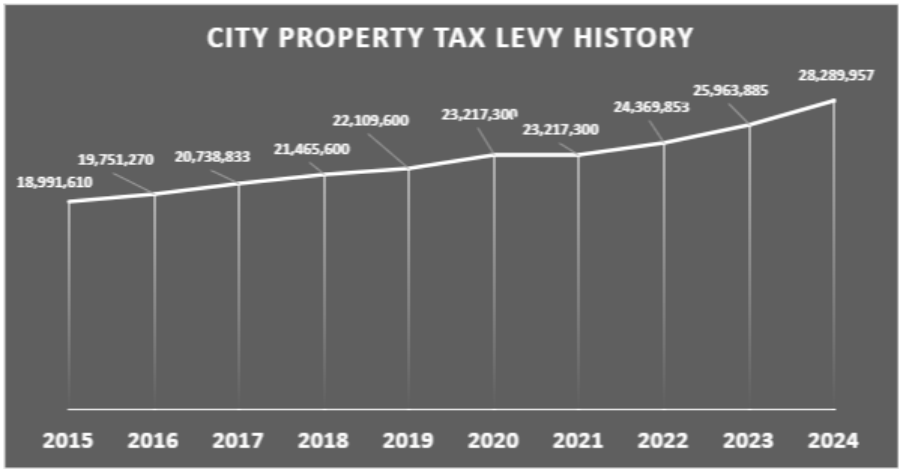
MAPLEWOOD GROWTH FACTORS				
	Residential			Non-Residential
Year	New Housing Units	Population	% Change	Building Permit Value
2013	22	38,950	-0.29%	$38,612,177
2014	25	39,054	0.27%	$174,513,584
2015	61	39,742	1.76%	$54,348,047
2016	164	40,243	1.26%	$50,523,079
2017	162	40,084	-0.40%	$118,182,617
2018	9	40,710	1.56%	$65,874,842
2019	159	41,738	2.53%	$82,364,768
2020	13	42,088	0.84%	$161,834,183
2021	156	42,139	0.12%	$117,078,302
2022	7	41,581	-1.32%	$124,426,104

Economic Trends

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. A historical analysis of property tax factors is described below.

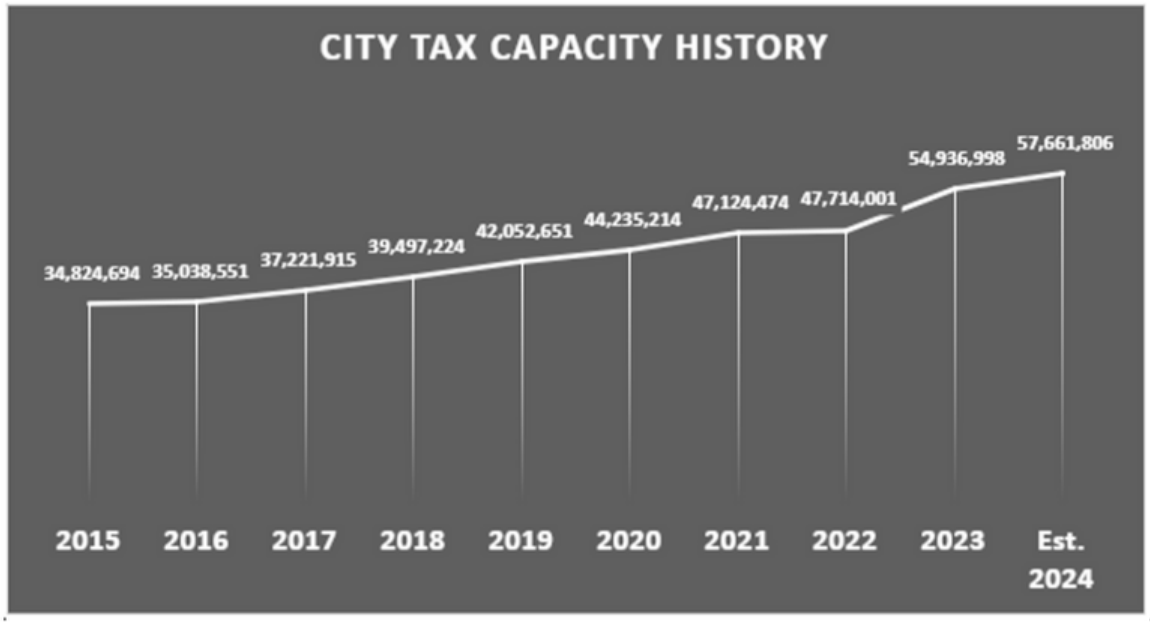
City Property Tax Levy

The City property tax levy has increased, on average, 4.3% per year in the last ten years. A ten-year history of the tax levy is shown below:



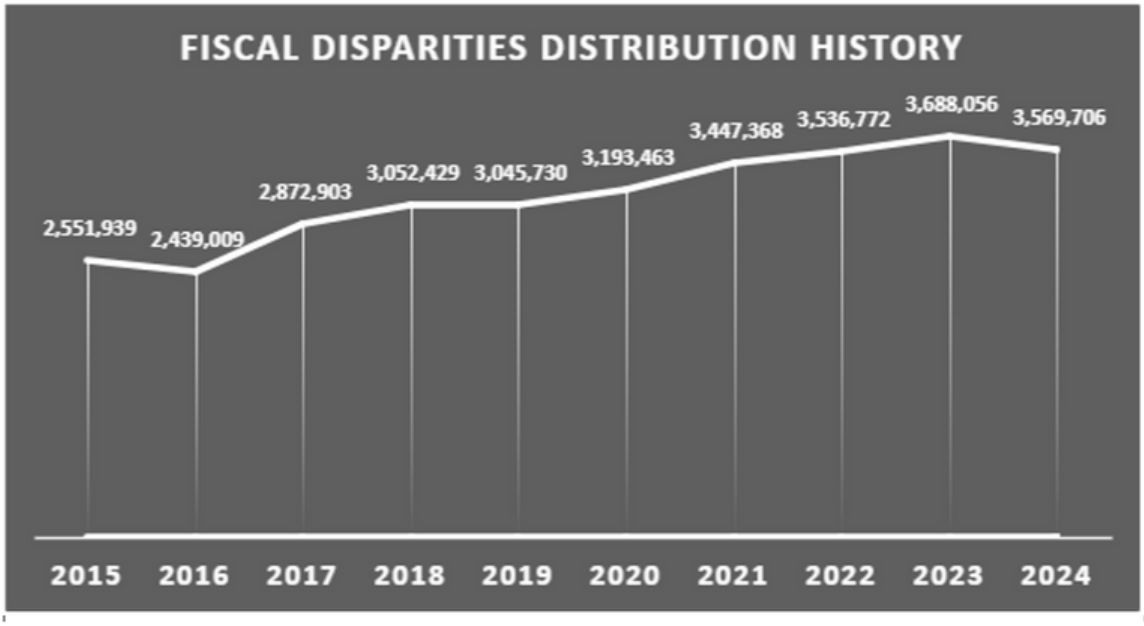
City Net Tax Capacity

- The City's tax base shows steady growth, increasing 6.24% per year on average over the last ten years. Below is a ten-year history of City tax capacity:



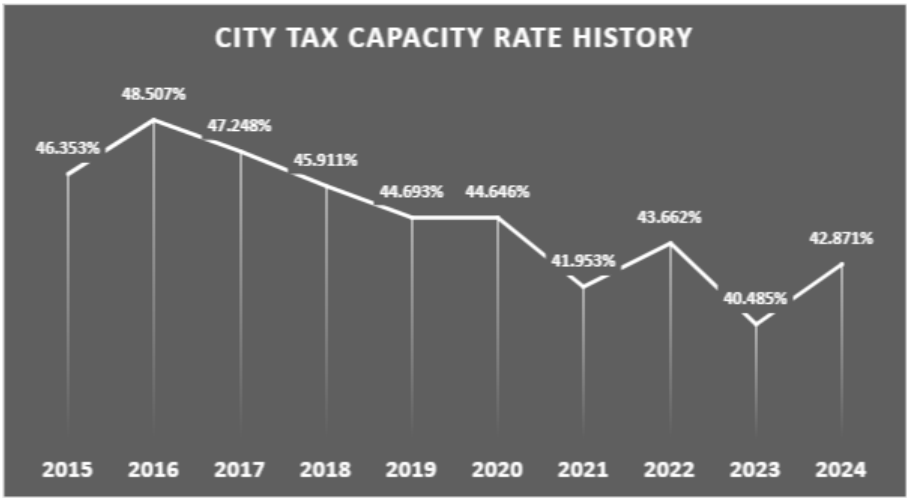
Fiscal Disparities

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 3.47% per year on average over the last ten years. The chart below illustrates distributions from the pool over the last ten years:



Tax Capacity Rate

The above three economic factors are the primary drivers in the City's tax capacity rate. The rate has risen every year in the last ten years, except 2022 when the City built a new fire station. Despite the increases in 2022 and 2024, the 2024 rate is still 7.5% lower than it was in 2015. 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 nearly 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:



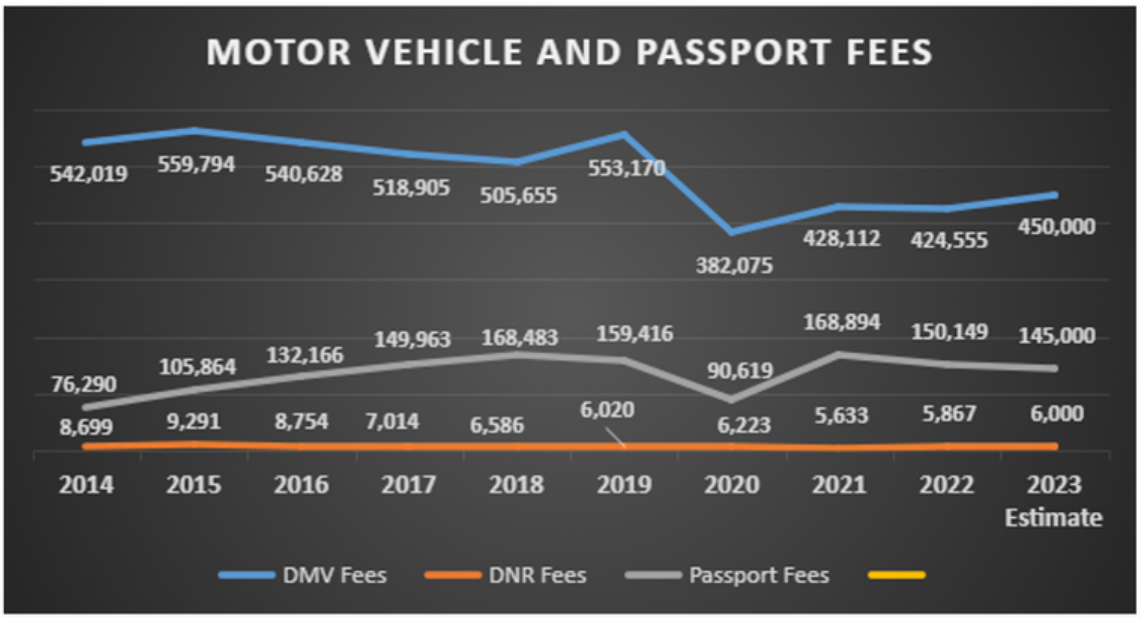
Revenue Trends - Building Plan Fees

Building plan fee revenues are 1.11% 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:



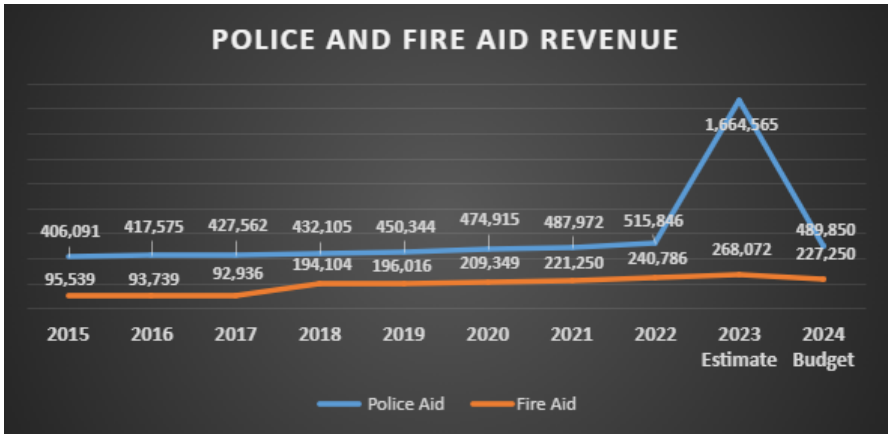
Revenue Trends - Motor Vehicle License Fees

The Department of Motor Vehicles was permanently closed in 2023. Therefore, no budget is included for 2024. Fees from the Motor Vehicle Department were 2.5% of total revenues in the General Fund and were budgeted at $601,000 for 2023. Ten years of fee information is shown below:



Revenue Trends - Public Safety Aid

Police and fire State aid represents nearly 3% 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 fire aid in 2018 is due to additional aid because of the City's new full-time firefighter model. The increase in 2023 in police aid represents one-time police assistance from the State of Minnesota. Ten years of public safety aid is shown below:



Revenue Trends - Business Licenses

Revenue from the sale of business licenses accounts for nearly 2% 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:



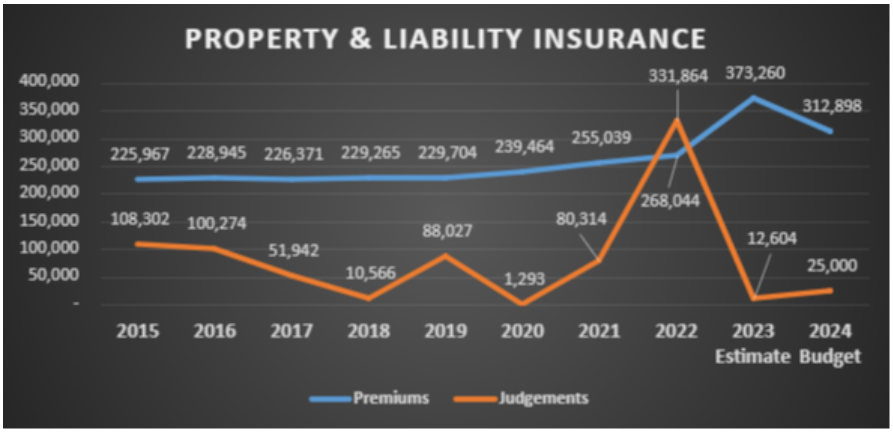
Revenue Trends - Fines and Penalties

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:



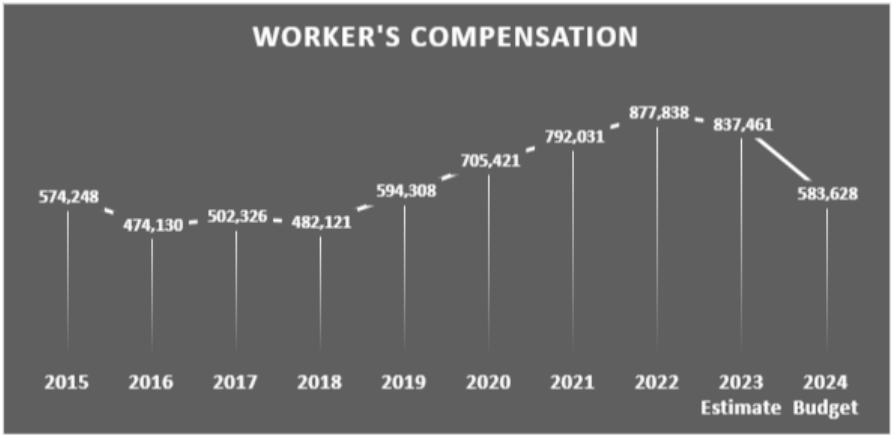
Expenditure Trends - Insurance

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 $312,898 for 2024. 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. A hail event caused a significant spike in 2022; however, a large amount of the loss was reimbursed by the self-insurance pool.



Expenditure Trends - 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:



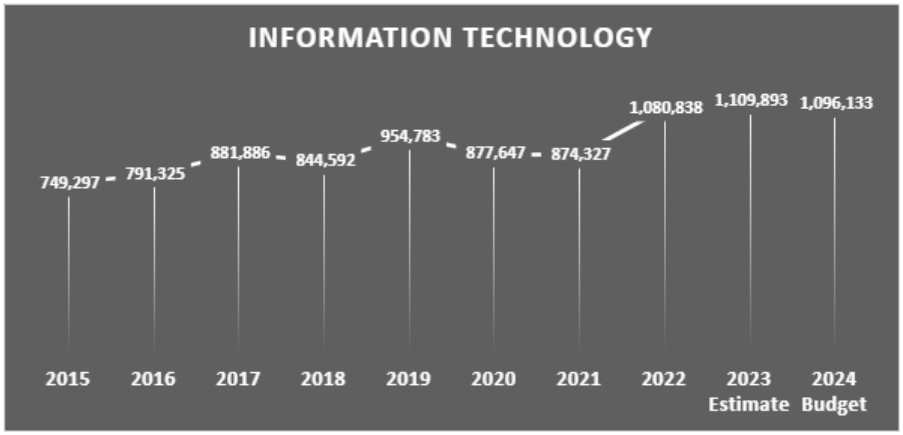
Expenditure Trends - Fleet Management

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:



Expenditure Trends - Information Technology

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.

Revenues – Property tax revenue is increasing 8.2% because of a 9.0% overall levy increase, which will allow the City to meet contractual obligations with labor groups and implement market adjustments to underpaid groups. The change in Other Revenues primarily reflects the elimination of motor vehicle licensing fees from the revenue stream. Transfers in and Other Sources of Revenue are increasing 1.0% due to an increase in administrative charges to Enterprise Funds.

Expenditures – An increase of 4.2% in expenditures is largely the result of inflationary increases in labor costs and market adjustments for underpaid groups.

Reserves - The City budgeted for a balanced budget with no increase in reserves in fiscal years 2023 and 2024. Reserves are monitored 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 a surplus may be required.

	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	19,759,739	21,374,832	1,615,093	8.2%
Other Revenues	4,142,560	3,576,976	(565,584)	-13.7%
Transfers In & Other Sources	1,370,000	1,383,700	13,700	1.0%
Total Revenues	**25,272,299**	**26,335,508**	**1,063,209**	**4.2%**
Expenditures:				
Expenditures	25,272,299	26,335,508	1,063,209	4.2%
Transfers Out & Other Uses	-	-	-	0.0%
Total Expenditures	**25,272,299**	**26,335,508**	**1,063,209**	**4.2%**
Reserves	-	-	-	

General Fund Revenues

The General Fund budget includes total revenues of $1,063,209, or 4.2%, more than the prior year, with no planned increase in fund balance.

Property Taxes - Property tax revenue represents 81.1% of total revenues. General Fund property tax revenue will increase $1,615,093, due to an overall 9.0% total levy increase.

Licenses and Permits – Permit revenue will decrease $11,552 due to a small downward trend.

Intergovernmental Revenue – An increase of $12,869 in this category reflects a small increase in State aids.

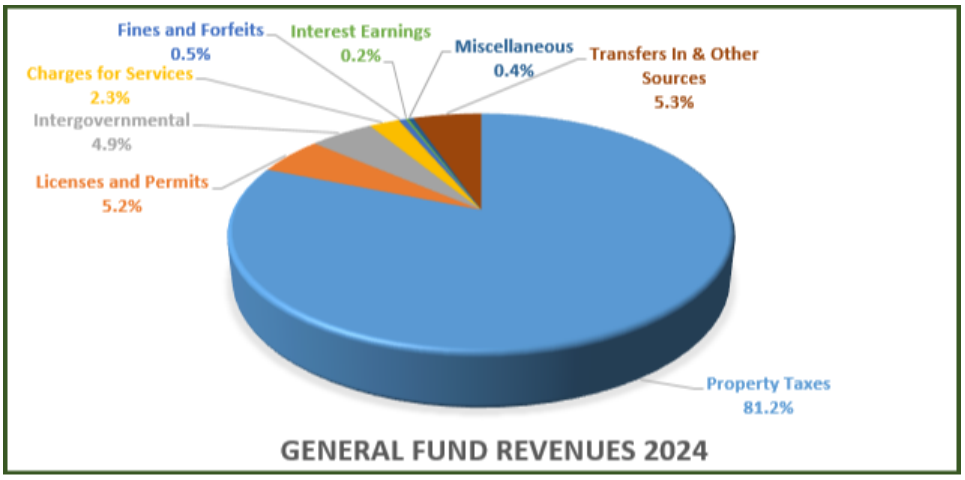
Charges for Services – Fees for services will decrease $569,906, due to the elimination of motor vehicle license and passport services.

Interest Earnings – The budget for interest earnings is increasing slightly, by $600, in 2024.

Other Financing Sources – Transfers in from other funds increased $13,700, due to increased administrative charges to Enterprise Funds.

General Fund Revenues	2023	2024	$ Change	% Change
Property Taxes	$19,759,739	$21,374,832	$1,615,093	8.17%
Licenses and Permits	1,369,800	1,358,248	(11,552)	-0.84%
Intergovernmental	1,286,860	1,299,729	12,869	1.00%
Charges for Services	1,185,400	615,494	(569,906)	-48.08%
Fines and Forfeits	140,000	141,400	1,400	1.00%
Interest Earnings	60,000	60,600	600	1.00%
Miscellaneous	100,500	101,505	1,005	1.00%
Transfers In & Other Sources	1,370,000	1,383,700	13,700	1.00%
TOTAL	**$25,272,299**	**$26,335,508**	**$1,063,209**	**4.2%**

General Fund Revenues 2024



General Fund Expenditures

The 2024 General Fund Budget includes an increase in expenditures of $1,063,209, or 4.2%, more than the prior year. The increase is primarily due to labor contracts.

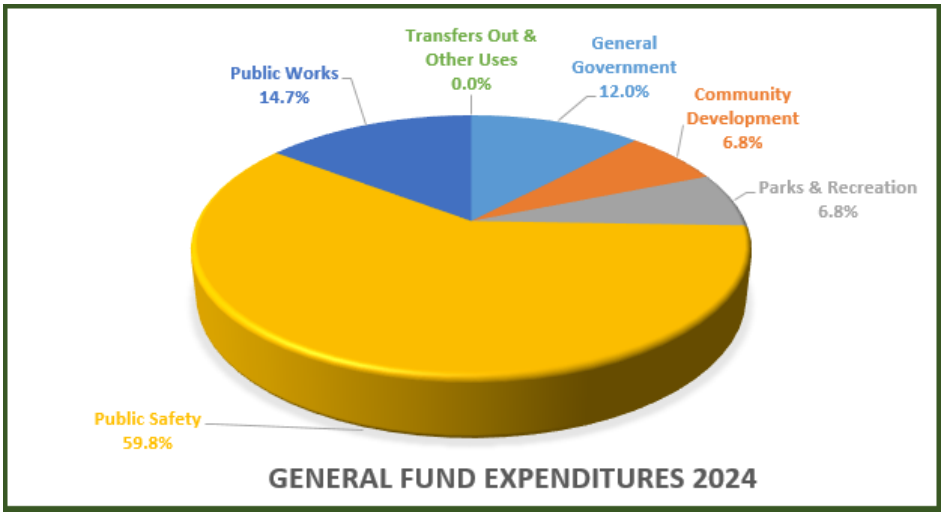
Wages and Benefits – There is a decrease of 2.0 FTE's for 2024, compared to the prior year. This reflects the elimination of five motor vehicle department employees and the addition of three new firefighter/paramedics. The City has budgeted for a 3% inflationary increase in 2024; however, some of that amount may be allocated to market increases. In addition, insurance costs have risen, resulting in a total increase of $1,085,599 in General Fund payroll costs for 2024.

Contracted Services – Overall, contracts are $231,046 more in 2023 as compared to 2022. This is due to an increase in Fleet Fund charges for capital needs of $68,400, an increase in IT Fund interdepartmental charges of $25,000, and other consulting increases totaling $137,646. This includes the addition of a second embedded social worker, which is funded through the ARPA grant and the opioid settlement.

Supplies – The budget for equipment and supplies is up $46,655 from the prior year, mostly due to inflationary increases in commodities pricing.

General Fund Expenditures	2023	2024	$ Change	% Change
General Government	$3,622,776	$3,149,016	$(473,760)	-13.08%
Community Development	1,684,580	1,801,380	116,800	6.93%
Parks & Recreation	1,644,554	1,781,926	137,372	8.35%
Public Safety	14,555,893	15,742,084	1,186,191	8.15%
Public Works	3,764,496	3,861,102	96,606	2.57%
Transfers Out & Other Uses	-	-	-	0.00%
TOTAL	**$25,272,299**	**$26,335,508**	**$1,063,209**	**4.2%**

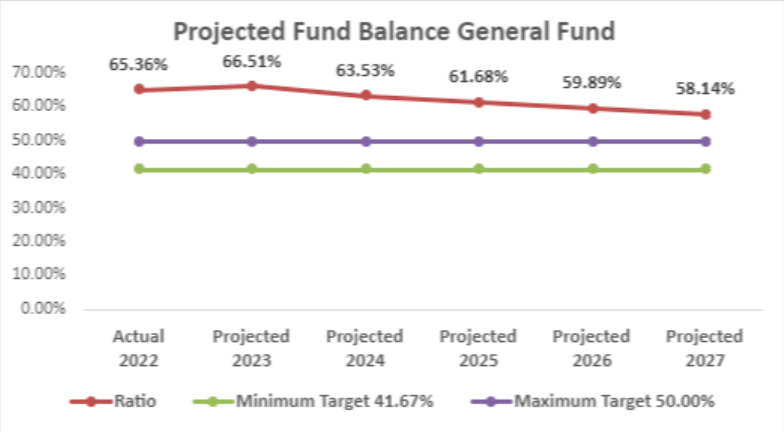
General Fund Expenditures 2024



Fund Balance - 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 2024 will be equal or greater than 41.67%, or five months, of the 2024 budgeted operating expenditures.

Fund Balance – The General Fund will end budget year 2024 with an estimated $16,732,151 in reserves. The projected fund balance is 63.53% of total budgeted General Fund operating expenditures of $25,272,298, which is above the minimum target of 41.67%, as shown below:



Schedule of Fund Balance Changes 2024 Governmental Funds

BUDGETED CHANGES IN FUND BALANCE AND NET POSITION

Fund	Ending Fund Balance 1-1-2024	2024 Revenues	Net Transfers and Other Sources/Uses	2024 Expenditures	Ending Fund Balance 12-31-2024
GOVERNMENTAL FUNDS:					
General Fund	16,732,151	24,951,808	1,383,700	26,335,508	16,732,151
Total General Fund	**16,732,151**	**24,951,808**	**1,383,700**	**26,335,508**	**16,732,151**
Special Revenue Funds:					
Charitable Gambling	92,559	40,000	-	40,000	92,559
Communications	1,075,535	581,360	-	583,790	1,073,105
Police Services	74,445	20,500	-	20,500	74,445
Fire Training Operations	118,755	100,500	(40,000)	60,500	118,755
Tree Fund	158,136	15,500	-	15,500	158,136
EDA	809,337	-	-	150,000	659,337
Total Special Revenue	**2,328,767**	**757,860**	**(40,000)**	**870,290**	**2,176,337**
Debt Service Fund	7,646,707	6,401,415	717,910	7,253,592	7,512,440
Total Debt Service Fund	**7,646,707**	**6,401,415**	**717,910**	**7,253,592**	**7,512,440**
Capital Projects Funds:					
Building Replacement	253,802	301,500	-	280,000	275,302
MCC Capital Improvement	19,757	221,000	-	229,800	10,957
Park Improvement	1,449,514	55,000	-	885,000	619,514
Capital Improvement	167,011	395,000	-	244,090	317,921
Public Safety Equipment	466,457	301,000	20,000	605,000	182,457
WAC St. Paul	482,529	445,000	(549,458)	34,600	343,471
WAC North St. Paul	63,807	11,900	-	1,600	74,107
Right of Way	142,335	13,000	-	-	155,335
TIF 1-4	154,386	-	-	5,000	149,386
TIF 1-5	132,293	1,000	-	5,000	128,293
TIF 1-6	853,312	224,000	(2,760)	5,000	1,069,552
TIF 1-7	6,427	25,100	(330)	25,000	6,197
TIF 1-8	118,739	121,000	(1,370)	101,000	137,369
TIF 1-10	27,661	240,500	(22,890)	221,000	24,271
TIF 1-11	(127,870)	-	-	-	(127,870)
TIF 1-12	715,219	965,000	(117,688)	780,000	782,531
TIF 1-13	(77,954)	404,000	(73,770)	301,000	(48,724)
TIF 1-14	111,370	65,000	-	1,000	175,370
TIF 1-15	(12,890)	-	-	-	(12,890)
Legacy Village Development	5,610	-	-	-	5,610
Fire Station 3M	4,126,233	425,000	(112,428)	1,257,000	3,181,805
Fire Training Facility	(139,137)	-	40,000	-	(99,137)
Street Revitalization	5,333,316	4,596,706	(3,018,010)	113,000	6,799,012
Public Improvements	2,223,730	325,500	10,494,500	10,820,000	2,223,730
Total Capital Projects	**16,495,657**	**9,136,206**	**6,655,796**	**15,914,090**	**16,373,569**
TOTAL GOVERNMENTAL FUNDS	**43,203,282**	**41,247,289**	**8,717,406**	**50,373,480**	**42,794,497**

Schedule of Net Position Changes 2024 Enterprise and Internal Service Funds

Fund	Beginning Fund Balance 1-1-2024	2024 Revenues	Net Transfers and Other Sources/Uses	2024 Expenditures	Ending Fund Balance 12-31-2024
ENTERPRISE FUNDS:					
Ambulance	2,694,329	4,667,023	-	5,102,332	2,259,020
Environmental Utility	27,117,060	3,320,090	(903,775)	2,037,611	27,495,764
Recycling	823,805	1,272,000	(55,550)	1,155,595	884,660
Sewer	15,602,348	7,199,779	(667,689)	6,503,410	15,631,028
Street Light	1,279,898	465,000	(25,250)	544,621	1,175,027
TOTAL ENTERPRISE FUNDS	**47,517,440**	**16,923,892**	**(1,652,264)**	**15,343,569**	**47,445,499**

Fund	Beginning Fund Balance 1-1-2024	2024 Revenues	Net Transfers and Other Sources/Uses	2024 Expenditures	Ending Fund Balance 12-31-2024
INTERNAL SERVICE FUNDS:					
Employee Benefits	35,168	7,397,104	-	7,323,877	108,395
Dental Insurance	77,136	148,000	-	148,000	77,136
Fleet	3,353,588	1,319,627	-	1,181,429	3,491,786
Information Technology	139,545	1,096,134	-	1,096,134	139,545
Risk Management	681,104	320,398	-	357,398	644,104
TOTAL INTERNAL SERVICE FUNDS	**4,286,541**	**10,281,263**	**0**	**10,106,838**	**4,460,966**

Fund Balance and Net Position Changes

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 $408,785, or 0.95% overall. Fund balance in the capital projects funds will decrease $122,088, or 0.74%, due to planned spending for equipment and projects; however, fund balance in the debt service funds will decrease $134,267, or 1.76%, due to the amortization of scheduled principal as overall outstanding debt is reduced. Fund balance in the special revenue funds will decrease $152,430, or 6.55%, due to a planned spenddown of EDA funds.

Special Revenue Funds:

Fund balance in the special revenue funds will decrease by $152,430, or 6.55%, in 2024. Significant changes are described by fund below.

EDA Fund – fund balance in this fund will decrease by $150,000 or 18.53%, due to planned development activity.

Debt Service Funds:

Fund balance in the debt service funds will decrease $134,267, or 1.76%, 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 $134,267, or 1.76%, in 2024. This is due to planned debt service payments.

Capital Projects Funds:

Fund balance in the capital projects funds will decrease approximately $122,088, or 0.74%, primarily due to the timing of capital projects. Significant changes are described below.

MCC Capital Improvement – fund balance will decrease $8,800 or 44.54%, due to project phasing. Capital expenditures from this fund vary annually, depending on the capital improvement plan.

Park Improvement – fund balance will decrease $830,000, or 57.26%, due to planned improvements at Goodrich Park, Harvest Park, Nature Center and several picnic shelters.

Capital Improvement - fund balance will increase $150,910, or 90.36%, due to the accumulation of resources for future project expenditures.

Public Safety Equipment – fund balance will decrease $284,000 or 60.88% due to the planned purchase of public safety vehicles and a command center vehicle.

Fire Training Facility – fund balance will increase $40,000, or 28.75%. Planned rental payments from the fire facility operations fund are replenishing the deficit in this fund.

Fire Station Capital Fund - fund balance will decrease $944,428, or 22.89%, due to the planned purchase of fire equipment.

WAC St. Paul – fund balance will decrease $139,058, or 28.82%, 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 decrease $10,300, or 16.14%, in 2024, due to planned capital projects. These funds finance water infrastructure replacement and expenditures vary from year to year, depending on project timelines.

Right-of-Way-Fund – fund balance will increase $13,000, or 9.13%, in 2024. 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 $382,792, or 24.0%, overall. This is primarily due to projected collections of tax increment for future projects.

Street Revitalization – fund balance will increase $1,465,696, or 27.48%, due to the projected receipt of State construction funds for planned future capital projects. Expenditures are funded through franchise taxes designated for capital purposes.

Enterprise Funds

Net position in the enterprise funds will decrease $71,941, or 0.15%, in 2024. This is primarily due to projected operating losses in the ambulance fund. Significant changes in the enterprise funds are noted below.

Ambulance - net position will decrease $435,309, or 16.16%, primarily due to the hiring of additional paramedics. A rate study is currently being completed to remedy the imbalance.

Environmental Utility Fund - net position will increase $378,704, or 1.4%, due to a small increase in fees.

Sewer - Net position will increase $28,680 or 0.18%.

Recycling and Trash – net position in this fund will increase $60,855, or 7.4%, due to an increase in fees accumulating for cart purchases.

Street Lights – net position will decrease $104,871, or 8.19%, 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 $174.425, or 4.07%. This is mostly due to an increase in rental charges for the Fleet Fund and an intended improvement in the fund balance of the Employee Benefits Fund. Significant changes in internal service funds are described below.

Employee Benefits – net position will increase $73,227, or 208.22%, in this fund. This is due to minor planned changes to improve the fund balance.

Fleet – net position will increase $138,198, or 4.12%, due to a planned increase in rental charges to adequately fund future equipment purchases.

Information Technology - net position will not change in 2024.

Risk Management - net position will decrease $37,000, or 5.43%, due to a planned spenddown of accumulated resources.

Special Revenue Funds Overview

Budgeted expenditures for the Special Revenue Funds will decrease $94,573, or 9.8% overall compared to the prior year. Special Revenue Funds include Charitable Gambling, Police Services, Fire Training Operations, Tree Restoration, Maplewood EDA, and the Communications Fund.

Special Revenue Fund Revenues

Property tax revenues for 2024 will increase $150,000 from the prior year, due to the temporary elimination of the EDA levy, until more detailed plans are developed for economic development improvements.

Special Revenue Fund Revenues	2023	2024	$ Change	% Change
Property Taxes	$150,000	$-	$(150,000)	-100.00%
Assessments/Other Taxes	596,000	598,360	2,360	0.40%
Licenses and Permits	-	-	-	0.00%
Intergovernmental	99,500	100,000	500	0.00%
Charges for Services	15,000	15,000	-	0.00%
Fines and Forfeits	20,000	20,000	-	0.00%
Interest Earnings	13,500	13,500	-	0.00%
Miscellaneous	10,863	11,000	137	1.26%
Transfers In & Other Sources	-	-	-	0.00%
TOTAL	**$904,863**	**$757,860**	**$(147,003)**	**-16.2%**

Special Revenue Fund Expenditures

Budgeted Expenditures decrease overall by $94,574, primarily due to a decrease in budgeted capital outlay expenditures in the EDA Fund. No new projects are planned for 2024

Special Revenue Fund Expenditures	2023	2024	$ Change	% Change
General Government	$618,863	$623,790	$4,926	0.80%
Community Development	150,000	150,000	-	0.00%
Parks & Recreation	15,500	15,500	-	0.00%
Public Safety	80,500	81,000	500	0.62%
Public Works	-	-	-	0.00%
Capital Outlay	100,000	-	(100,000)	0.00%
Transfers Out & Other Uses	40,000	40,000	-	0.00%
TOTAL	**$1,004,863**	**$910,290**	**$(94,574)**	**-9.4%**

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 appear to decrease $2,876,120, or 30.4%, primarily due to a delay in budgeting for debt issuance (proceeds) compared to the prior year. The budget for debt issuance will be adopted in mid-year for the budget year, when project expenses are more established.

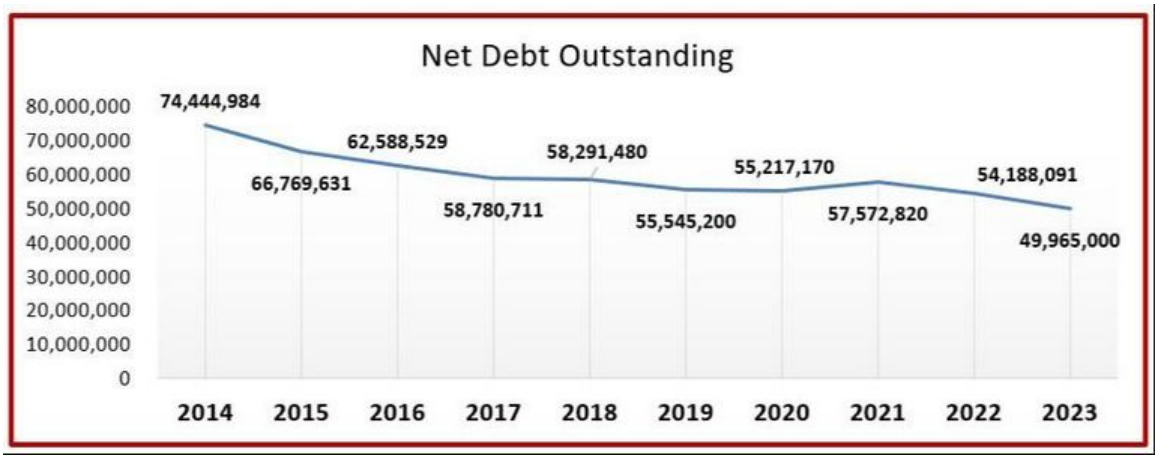
Debt Service Fund Revenues	2023	2024	$ Change	% Change
Property Taxes	$ 4,892,661	$ 4,925,091	$ 32,430	0.66%
Special Assessments	915,030	905,030	(10,000)	-1.09%
Intergovernmental	524,706	506,544	(18,162)	-3.46%
Interest	63,300	64,750	1,450	2.29%
Transfers In	957,646	717,910	(239,736)	-25.03%
Issuance of Debt	2,876,120	-	(2,876,120)	-100.00%
TOTAL	**$10,229,463**	**$ 7,119,325**	**$(3,110,138)**	**-30.40%**

Debt Service Fund Expenditures

Debt service expenditures for 2024 are $3,471,440, or 32.37% less than the prior year, due a delay in the budgeting of transfers out of debt proceeds for project expenditures. The project budgets will be established in mid-year of the budget year. The budget for principal retirement and interest expense is also down, due to declining debt service schedules.

Debt Service Fund Expenditures	2023	2024	$ Change	% Change
Principal Retirement	$ 6,362,638	$ 5,950,091	$ (412,547)	-6.48%
Interest	1,465,526	1,283,178	(182,348)	-12.44%
Paying Agent Fees	20,750	20,325	(425)	-2.05%
Transfers Out	2,876,120	-	(2,876,120)	-100.00%
TOTAL	**$10,725,032**	**$ 7,253,594**	**$(3,471,440)**	**-32.37%**

Outstanding Net Debt



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 2024 budget document includes the 2024-2028 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 to the capital project funds is due to debt service transfers not being budgeted in the initial 2024 budget, resulting in a lower amount of budgeted transfers of debt proceeds to the street improvement funds. The budget will be modified in mid-year to reflect the debt issuance. The increase in property tax revenue is due to an increase in the 2024 tax levy for fire equipment and park improvements. Intergovernmental participation varies, depending on the nature of the specific projects in a given year.

Capital Project Fund Revenues	2023	2024	$ Change	% Change
Property Taxes	$1,161,486	$1,614,000	$452,514	38.96%
Tax Increments	2,039,000	2,031,000	(8,000)	-0.39%
Other Taxes	1,235,000	1,235,000	-	0.00%
Special Assessments	600,000	600,000	-	0.00%
Licenses and Permits	12,000	12,000	-	0.00%
Intergovernmental	2,915,687	3,072,206	156,519	5.37%
Charges for Service	486,700	486,700	-	0.00%
Interest	85,300	85,300	-	0.00%
Miscellaneous Revenue	20,000	20,000	-	0.00%
Transfers In	8,790,350	10,534,500	1,744,150	19.84%
TOTAL	**$17,345,523**	**$19,690,706**	**$2,345,183**	**13.52%**

Capital Project Fund Expenditures

The Capital Project Fund budget includes total expenditures of $19,812,794, with $13,827,000 in capital outlay spending - an increase of 37.32%, or $3,757,650 less than the prior year. This is due to more expensive street improvement projects compared to the prior year.

Capital Project Fund Expenditures	2023	2024	$ Change	% Change
Current Expenditures	$ 627,576	$ 663,090	$ 35,514	5.66%
Debt Service Expenditures	1,424,000	1,424,000	-	0.00%
Capital Expenditures	10,069,350	13,827,000	3,757,650	37.32%
Transfers Out	4,793,144	3,898,704	(894,440)	-18.66%
TOTAL	**$ 16,914,070**	**$ 19,812,794**	**$ 2,898,724**	**17.14%**

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 increased $1,668,892 from the prior year, primarily due to an increase in property taxes for the ambulance fund and increases in user charges across all Enterprise funds. In addition, additional State grants are expected for the Ambulance fund.

Enterprise Fund Revenues	2023	2024	$ Change	% Change
Operating Revenues:				
Property Taxes	$ -	$ 376,034	$ 376,034	0.00%
User Charges	$ 14,316,400	$ 15,058,369	$ 741,969	5.18%
Franchise Taxes	450,000	450,000	-	0.00%
Miscellaneous Revenue	28,500	28,500	-	0.00%
Total Operating Revenues	**14,794,900**	**15,912,903**	**1,118,003**	**7.56%**
Nonoperating Revenues:				
Intergovernmental Grants	367,100	917,989	550,889	150.07%
Interest	93,000	93,000	-	0.00%
Capital Contributions	2,251,500	2,251,500	-	0.00%
Total Nonoperating Revenues	**2,711,600**	**3,262,489**	**550,889**	**20.32%**
TOTAL	**$ 17,506,500**	**$ 19,175,392**	**$ 1,668,892**	**9.53%**

Enterprise Fund Expenses

Total budgeted expenses are $2,471,736 more than the prior year, primarily due to increases in sanitary sewer operations and ambulance fund operations. Additionally, there is an increase of $495,032 in transfers to the Capital Projects Funds for street improvements. An increase in the Metropolitan Council waste processing charges is driving the increase in sewer operating expenses.

Enterprise Fund Expenses	2023	2024	$ Change	% Change
Operating Expenses:				
Ambulance	$ 3,822,171	$ 5,102,331	$ 1,280,160	33.49%
Environmental Utility	1,963,290	2,037,611	74,321	3.79%
Recycling	1,147,223	1,155,595	8,372	0.73%
Sewer	5,889,559	6,503,410	613,851	10.42%
Street Lights	544,621	544,621	-	0.00%
Total Operating Expenses	**13,366,864**	**15,343,568**	**1,976,704**	**14.79%**
Nonoperating Expenses:				
Transfers Out	3,408,732	3,903,764	495,032	14.52%
Total Nonoperating Expenses	**3,408,732**	**3,903,764**	**495,032**	**14.52%**
TOTAL	**$ 16,775,596**	**$ 19,247,332**	**$ 2,471,736**	**14.73%**

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 6.0% - 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 12.5% in 2024. Sewage treatment charges will be approximately $4,920,270, which is over 75% 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 over $3.4M in capital improvements to the sewer system over the next five years.

Environmental Utility Rates to Increase 3.0% - The environmental utility rate will increase for inflationary factors in 2024. 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 $8.3M in improvements are planned for the next five years.

Recycling Fees to Increase 4.0% - The budget includes a 4.0% increase in the recycling charge for 2024. The recycling charge increased in 2018 for the first time in many years and again in 2023 and 2024 to accommodate changes in the hauler's contract.

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 2024 Budget includes no increase in the water surcharge for the North St. Paul Water Service District or the St. Paul Water Service District.

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

UTILTY RATES IMPACT ON AVERAGE HOME				
	Quarterly Charge		Increase (Decrease)	
	2023	**2024**	**Amount**	**Percent**
Sanitary Sewer*	$ 117.48	$ 124.52	$ 7.04	6.0%
Environmental Charge	28.08	28.92	0.84	3.0%
Recycling Charge	17.22	17.91	0.69	4.0%
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	**$ 166.28**	**$ 174.85**	**$ 8.57**	**5.2%**
TOTAL - North St. Paul	**$ 166.38**	**$ 174.95**	**$ 8.57**	**5.2%**
*Rate per 1,000 ga	$ 5.34	$ 5.66	$ 0.32	6.0%

Strategic Plan

Maplewood Strategic Plan: 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 and asset management, environmental stewardship, integrated communications, operational effectiveness, and targeted redevelopment.

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 & Asset Management*** – Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.
- ***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.
- ***Environmental Stewardship*** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
- ***Community Inclusiveness*** – Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.
- ***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.

Strategic Priority: Financial and Asset Management

- Achieve the highest possible level of credit quality in the bond market;
- Maintain an investment strategy that maximizes yield without compromising safety, liquidity, and diversity;
- Strategically manage the debt portfolio in a manner that balances long-term financial sustainability with community needs;
- Develop an annual budget that meets community needs and is in alignment with the strategic plan and City financial policies;
- Capital assets shall be maintained at a sustainable level that will protect the City's investment;
- Local city roads shall be managed to provide a high quality transportation system.

Strategic Priority: Integrated Communication

- Create a more informed and engaged community by proactively telling the City's story and establishing Maplewood as a regional leader;
- Retain and attract community members, businesses and visitors through a regional branding campaign.

Strategic Priority: Community Inclusiveness

- Ensure that Maplewood is a welcoming community where residents are accepted and engaged;
- Employees are engaged in community outreach and are culturally aware;
- The demographics of the organization reflect the community and its needs;
- City services and facilities are accessible to our diverse community;
- Create parks & recreation programs that embrace diversity, celebrate arts and culture, value health and wellness, and promote stewardship of the environment.

Strategic Priority: Environmental Stewardship

- Natural resources are managed to ensure high ecological quality and long-term sustainability;
- City parks, trails and open spaces are well-maintained, accessible, and meet the changing needs of the community;
- Maplewood will be a leader in preserving and advocating for a health and sustainable environment.

Strategic Priority: Targeted Redevelopment

- Facilitate "Investment to Revitalize Neighborhoods;"
- Improve economic condition and appearance of the North End and ensure regional and community-wide needs are met through future planning and development;
- Ensure there is a diversity of housing types to meet needs of all types of households.

Strategic Priority: Operational Effectiveness

- Maintain a safe work environment and a healthy workforce;
- Recruitment and retention of talented and qualified workforce;
- Provide timely response to resident needs and requests;
- Practice continuous improvement (Best Practices in Employee Operations);
- Ensure a safe and secure community through prevention and risk reduction programs.

Strategic Plan Purpose and Location

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 strategic plan is on the City's website at:

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

Short-term Factors

Short-term Factors Affecting the Budget

The City encountered many new challenges in the 2024 budget process. The primary factors considered in the preparation of the 2024 Budget are as follows:

Personnel – The City budgeted an overall 3.0% increase in payroll costs for employees. Market adjustments were required for some City staff. Three new firefighter/paramedics were added to the fire department roster. The City's employee health insurance will increase 8.6% in 2024, a positive factor in a health care environment of double-digit increases. Workers' compensation premiums have stabilized.

General Government – The License Bureau was closed, eliminating five DMV FTE's for 2024.

Public Safety – Inflationary increases affected the police and fire department budgets. Three new firefighter/paramedics will be hired in 2024.

Community Development – Inflationary increases also affected the community development budget.

Parks & Natural Resources – Inflationary increased affected the budget as playgrounds and equipment have increased.

Public Works – Inflation had a significant impact on the Fleet 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 2024 General Fund budget to continue the remediation program for the emerald ash borer.

Debt Service – The City's debt service levy decreased $32,430 in 2024 due to the 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 2024. Therefore, no additional fund balance requirement is included in the budget.

Tax Impact - These factors resulted in a 8.96% increase in the City's property tax levy. General Fund expenditures decreased 7.58%, mostly due to the elimination of the license bureau. The impact on property taxes of residents with a median-valued home is an increase of approximately $138 per year with this budget. The prior year levy increase was 6.5%, with a $118 increase 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.

Priorities & 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 37.1% since 2019, an average of 6.6% per year.

2019	2020	2021	2022	2023	2024
42,052,651	44,235,214	47,124,474	47,714,001	54,936,998	57,661,806
6.47%	**5.19%**	**6.53%**	**1.25%**	**15.14%**	**5.0%**

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 17.2% since 2019, which has provided tax relief to Maplewood taxpayers. The distribution for taxes payable in 2024 decreased by 3.2% over the prior year.

2019	2020	2021	2022	2023	2024
3,045,730	3,193,463	3,447,368	3,536,772	3,688,056	3,569,706
-0.22%	**4.85%**	**7.95%**	**2.59%**	**4.28%**	**-3.2%**

Property Tax Levy – The City's property tax levy will increase by 9.0% for taxes payable in 2024. Since 2019, with the adoption of the 2024 property tax levy, the City tax levy increased $6.2M, or 28.0%, with the average annual city tax levy increase over this period being 5.1%.

2019	2020	2021	2022	2023	2024
22,109,600	23,217,300	22,217,300	24,369,853	25,963,885	28,289,957
3.0%	**5.0%**	**0.0%**	**5.0%**	**6.5%**	**9.0%**

Tax Capacity Rate - With the adoption of the proposed 2024 tax levy, the City's tax rate will be 4.08% lower than it was in 2019. The average decrease over the 5-year period is 3.47%, inclusive of the increase in 2024.

2019	2020	2021	2022	2023	2024
44.693%	44.646%	41.953%	43.662%	40.548%	42.871%
-2.65%	**-0.11%**	**-6.03%**	**4.07%**	**-7.13%**	**5.73%**

Local Government Aid - Included in the 2024 Budget is $2,075,989 in Local Government Aid (LGA). This is an increase of $726,372 from the prior year. The LGA funds support expenditures in the Street Reconstruction Fund. A one-time allocation of $575,989 will be transferred to the ambulance fund in 2024. The City is not dependent on the State for funding its operations, due to the uncertainty of the funding.

Changes in Priorities – The City Council established priorities for budget year 2024. Many priorities were changed from the previous 2023 budget year.

Priorities for the **prior** budget year **2023** included:

- Debt reduction,
- Maintain basic services,
- Maintain a competitive employment environment by implementing a compensation study, requiring market adjustments for many employees,

- Improve public safety outcomes by maintaining 56 sworn police officers and adding three firefighter/paramedic positions to the fire department,
- Preserve the City's natural resources by continuing to fund the eradication of the emerald ash borer infestation,
- Maintain financial sustainability with adequate 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.

The City Council considered many options when establishing priorities for the 2024 budget. Priorities for the City's **current 2024** budget include:

- Debt reduction,
- Maintain basic services,
- Eliminate DMV and passport services,
- Maintain a competitive employment environment by implementing a compensation study, requiring market adjustments for many employees,
- Improve public safety outcomes by maintaining 56 sworn police officers, increasing community service officers, and adding three more firefighter/paramedic positions to the fire department,
- Preserve the City's natural resources by continuing to fund the eradication of the emerald ash borer infestation,
- Maintain financial sustainability with adequate 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.

Service Level Changes

What does the City's 2024 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 2024 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 2021with funding from State grants. The City will provide funding for these positions in 2024 and the future.

Fire - The City is hiring three more new firefighter/paramedics in 2024. This will help alleviate overtime costs and prevent firefighter burnout.

Housing Inspectors – The City added two rental housing inspectors to the existing inspection staff in mid-2020. This program is funded in the 2023 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 – these services, and passport services were eliminated in late 2023.

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 was increased to $150,000 in 2023 to allow for funding for property acquisition, but was temporarily eliminated in 2024 until plans are completed.

Parks & Recreation – The reinstatement of a capital levy to replace playgrounds in 2022 will continue in 2024, resulting 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.

In addition to the new initiatives, the 2024 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 2024 Budget protects the City's excellent bond rating by maintaining the improved level of unassigned fund balance in the General Fund.

Personnel Changes

TEN-YEAR SUMMARY OF BUDGETED FULL-TIME EMPLOYEES
(does not include part-time)
By Department and Fund

Personnel Changes

Overall, full-time budgeted staff has not changed in 2024, despite the changes described below.

Administration - DMV and passport services were eliminated, with a reduction of 4.0 full-time positions.

Police - One position was added to the police budget.

Fire and EMS - Three firefighter/paramedic positions were added in the 2024 budget.

Community Development - Two community development positions were eliminated; 1.5 of those positions were transferred to parks and recreation and .5 to public works.

Parks and Recreation - One and one-half positions were transferred to Parks from the Community Development budget.

Public Works - One-half position was transferred from Community Development to Public Works.

Full-Time Personnel Changes by Department

By Department:	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Administration	11.10	11.60	14.60	12.00	12.00	12.00	12.00	13.00	13.00	12.00
Finance	4.42	4.00	4.00	8.00	7.00	7.00	9.20	5.00	5.00	5.00
Fire	18.00	20.50	21.00	21.00	30.00	31.70	29.75	30.00	33.00	36.00
Information Technology	3.00	3.00	3.20	3.00	3.00	3.00	3.00	9.00	7.00	4.00
Community Development	10.35	9.45	10.35	10.45	11.10	12.45	12.45	12.10	12.10	10.00
Parks and Recreation	12.30	11.30	11.80	5.30	5.30	5.30	2.30	2.50	2.50	4.00
Police	55.33	57.40	59.00	60.00	60.00	61.10	62.00	62.00	63.00	64.00
Public Works	36.25	36.25	36.65	36.25	36.25	36.25	36.25	36.40	36.40	37.00
Totals	**150.75**	**153.50**	**160.60**	**156.00**	**164.65**	**168.80**	**166.95**	**170.00**	**172.00**	**172.00**

Full-Time Personnel Changes by Fund

By Fund:	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund	111.20	113.35	117.01	118.50	121.75	127.55	127.07	129.60	129.80	128.69
Information Tech Fund	3.00	3.00	3.20	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Recreation Program Fund	3.00	2.80	3.65	2.70	2.70	0.00	0.00	0.00	0.00	0.00
Communications Fund	0.00	0.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Center Fund	6.60	5.80	5.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Environmental Utility Fund	7.35	7.00	7.12	7.00	7.00	6.55	6.00	6.05	6.05	6.43
Ambulance Service Fund	10.00	11.20	11.80	12.05	17.45	18.30	17.48	17.80	19.60	21.10
Recycling Fund	0.40	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.40
WAC Fund	0.00	0.00	0.00	0.00	0.00	0.65	0.65	0.65	0.65	0.00
Sewer Fund	5.70	5.70	5.82	5.70	5.70	5.70	5.70	5.75	5.75	5.88
Fleet Management Fund	3.50	3.50	3.40	3.40	3.40	3.40	3.40	3.50	3.50	3.50
Totals	**150.75**	**153.00**	**160.60**	**156.00**	**164.65**	**168.80**	**166.95**	**170.00**	**172.00**	**172.00**

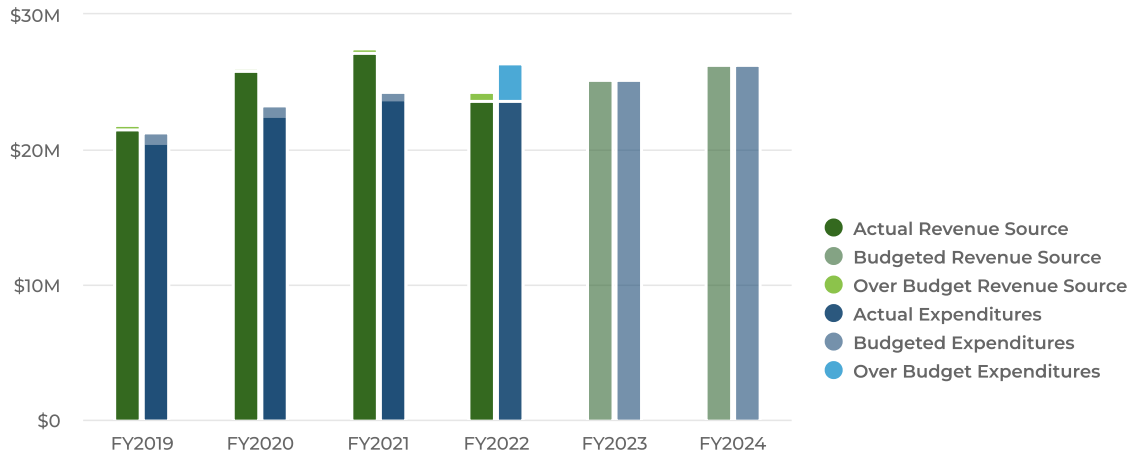
FUND SUMMARIES

General Fund

The General Fund is a Governmental Fund and is the City's main operating fund. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund accounts for operating activities related to the City Council, Administration, Finance, Public Safety, Public Works, Parks & Recreation, and Community Development. The General Fund is a major fund.

Summary

The City of Maplewood is projecting $26,335,507 of General Fund revenue in FY2024, which represents a 4.2% increase over the prior year. Budgeted expenditures are projected to increase by 4.2%, or 1,063,208, for a total of $26,335,507 in FY2024.



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

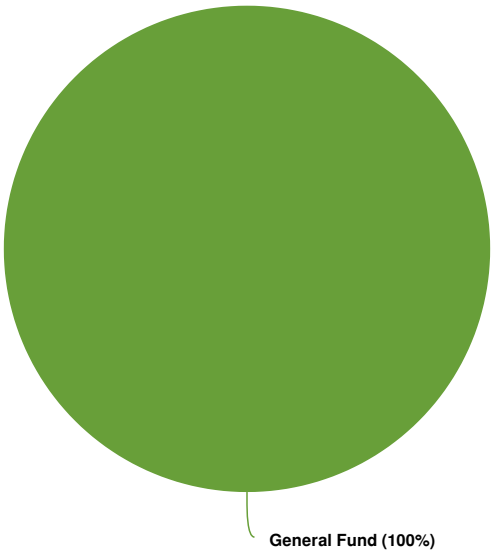
General Fund Overview

	2023 BUDGET	2024 BUDGET	INCREASE (DECREASE)	% CHANGE
Revenues:				
Property Taxes	19,759,739	21,374,832	1,615,093	8.2%
Other Revenues	4,142,560	3,576,976	(565,584)	-13.7%
Transfers In & Other Sources	1,370,000	1,383,700	13,700	1.0%
Total Revenues	**25,272,299**	**26,335,508**	**1,063,209**	**4.2%**
Expenditures:				
Expenditures	25,272,299	26,335,508	1,063,209	4.2%
Transfers Out & Other Uses	-	-	-	0.0%
Total Expenditures	**25,272,299**	**26,335,508**	**1,063,209**	**4.2%**
Reserves	-	-	-	

Revenue by Fund

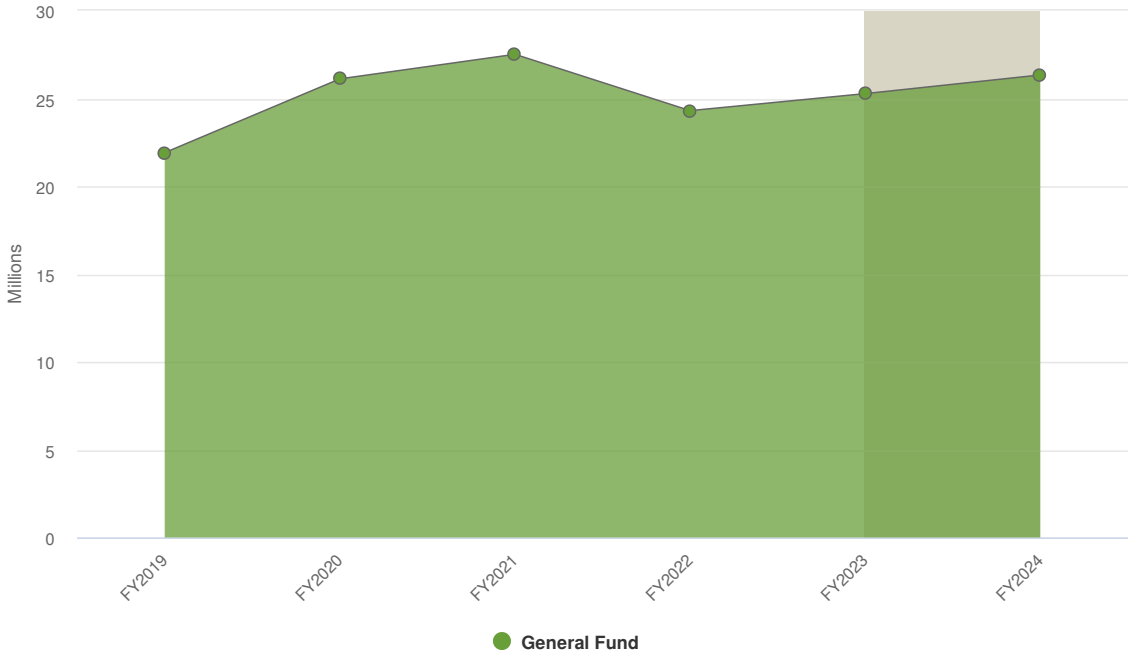
This chart only reflects General Fund revenue.

2024 Revenue by Fund



The General Fund property tax levy was increased by 9.0% for 2024, resulting in increased property tax revenues.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

The increase in 2020 is related to the receipt of CARES funding.

Name	FY2023 Budgeted	FY2024 Budgeted
General Fund	$25,272,299.00	$26,335,507.60
Total General Fund:	**$25,272,299.00**	**$26,335,507.60**

Revenues by Source

Property Taxes - General Fund property tax revenue represents 81.1% of total General Fund revenues. General Fund property taxes will increase $1,615,093, due to a 9.0% total levy increase.

Licenses and Permits – Permit revenue will increase $13,698, or 1.0%, due to a slight upward trend.

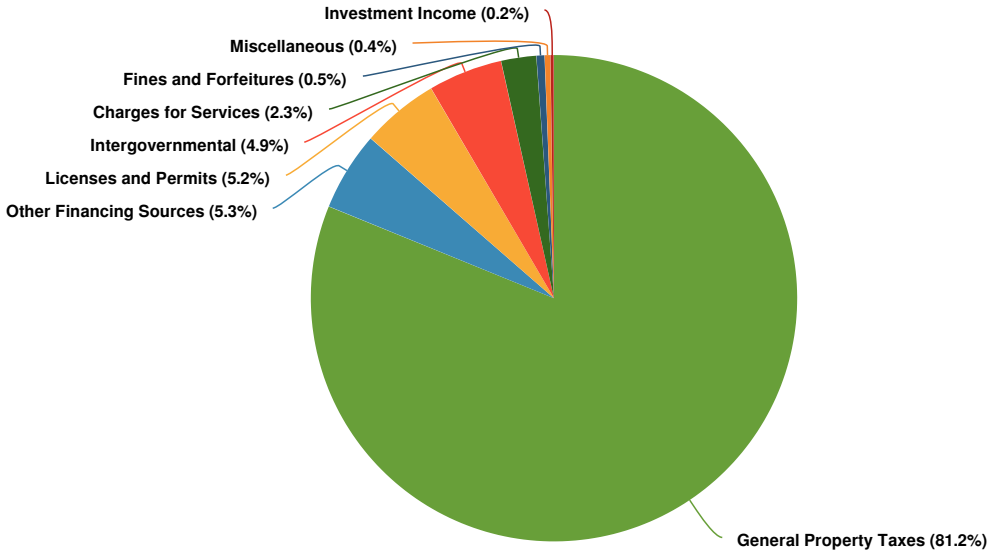
Intergovernmental Revenue – An increase of $12,869, or 1.0%, in this category is the result of small increases in state grants.

Charges for Services – Fees for services will decrease by $595,156, or 50.2%. This is due to the elimination of DMV and passport services.

Interest Earnings – The budget for interest earnings is increasing $600, or 1%, in 2024.

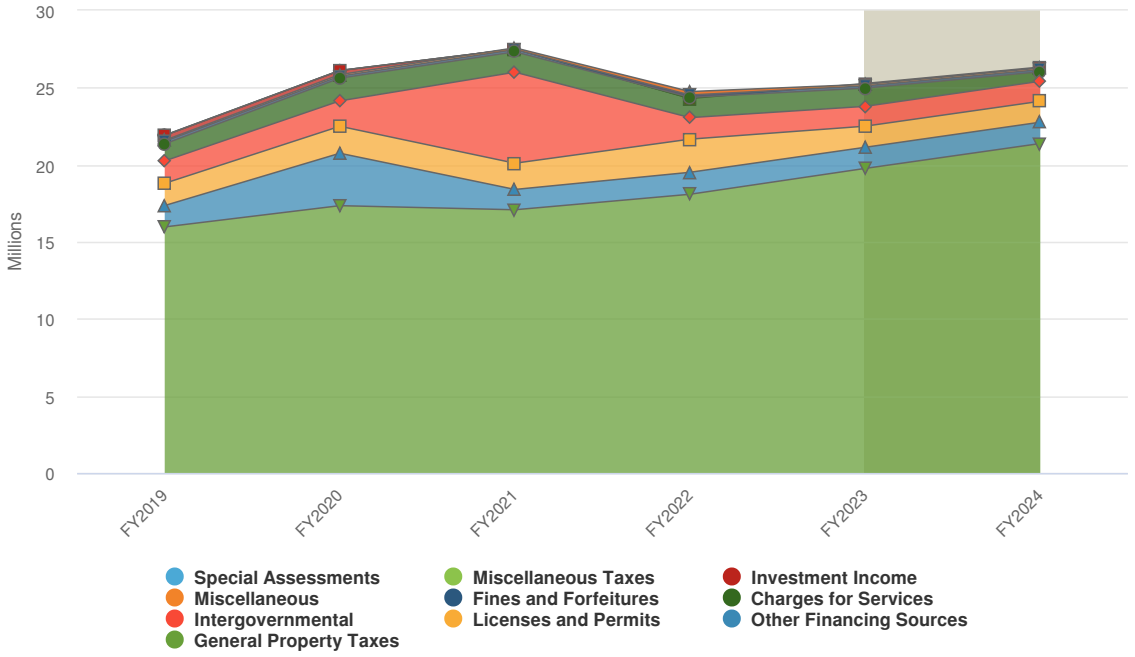
Other Financing Sources – Transfers from other funds increased $13,700, or 1%, due to increased charges to Enterprise Funds.

Projected 2024 Revenues by Source



Property tax revenue is the primary revenue stream for the General Fund.

Budgeted and Historical 2024 Revenues by Source



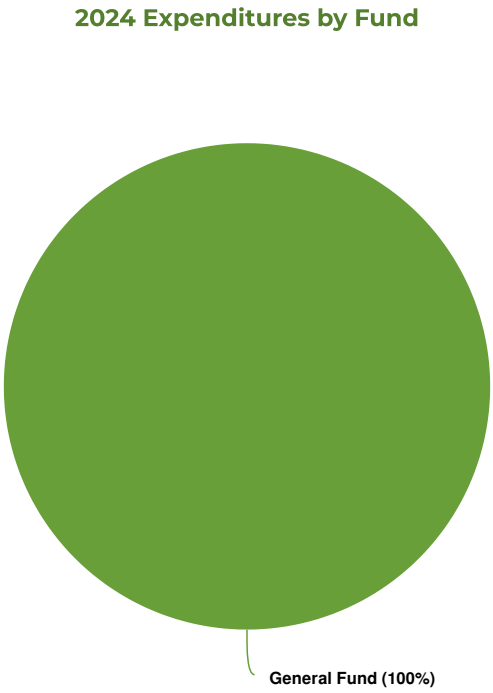
Grey background indicates budgeted figures.

Intergovernmental revenue increased in 2020 and 2021 due to an increase in federal grants.

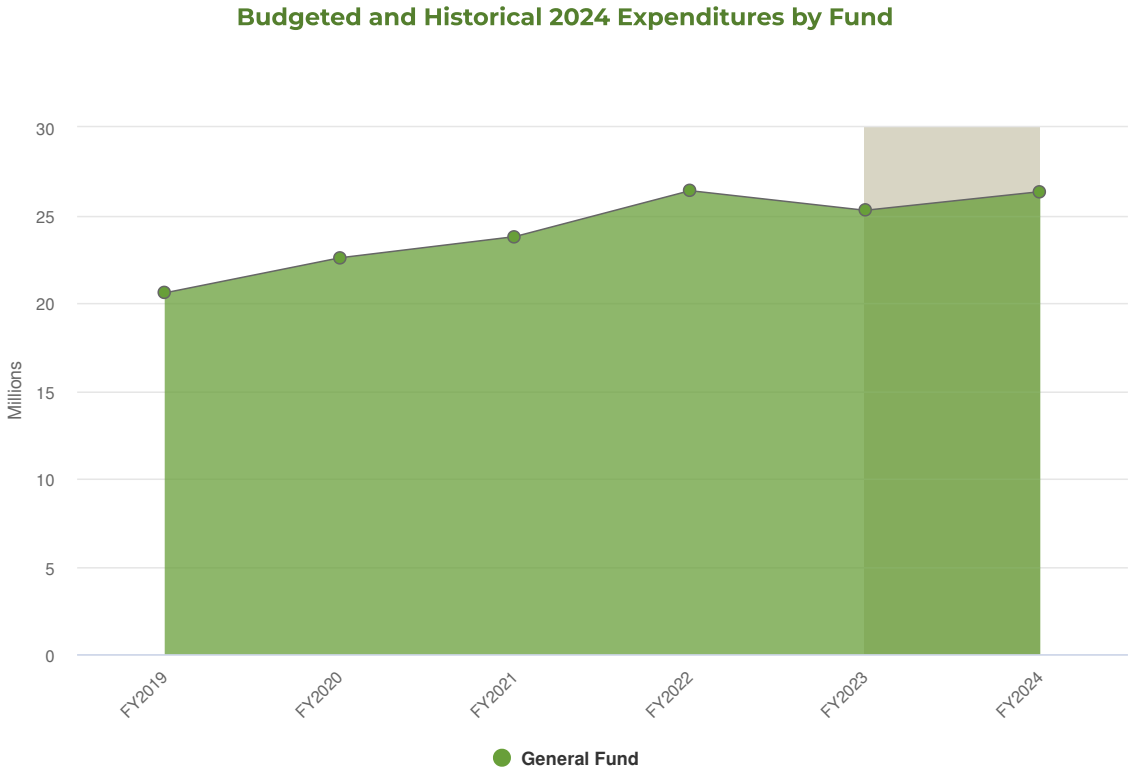
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
General Property Taxes	$19,759,739.00	$21,374,832.00	8.2%
Charges for Services	$1,185,400.00	$615,494.00	-48.1%
Licenses and Permits	$1,369,800.00	$1,358,248.00	-0.8%
Fines and Forfeitures	$140,000.00	$141,400.00	1%
Intergovernmental	$1,286,860.00	$1,299,728.60	1%
Miscellaneous	$100,500.00	$101,505.00	1%
Other Financing Sources	$1,370,000.00	$1,383,700.00	1%
Investment Income	$60,000.00	$60,600.00	1%
Total Revenue Source:	**$25,272,299.00**	**$26,335,507.60**	**4.2%**

Expenditures by Fund

This chart reflects General Fund expenditures only.



Property tax revenue is 81% of the General Fund's total revenue stream, which includes transfers in from other funds.



Grey background indicates budgeted figures.

Expenditures increased in 2020 due to the pandemic.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
General Fund	$25,272,298.78	$26,335,507.39	4.2%
Total General Fund:	**$25,272,298.78**	**$26,335,507.39**	**4.2%**

Expenditures by Function

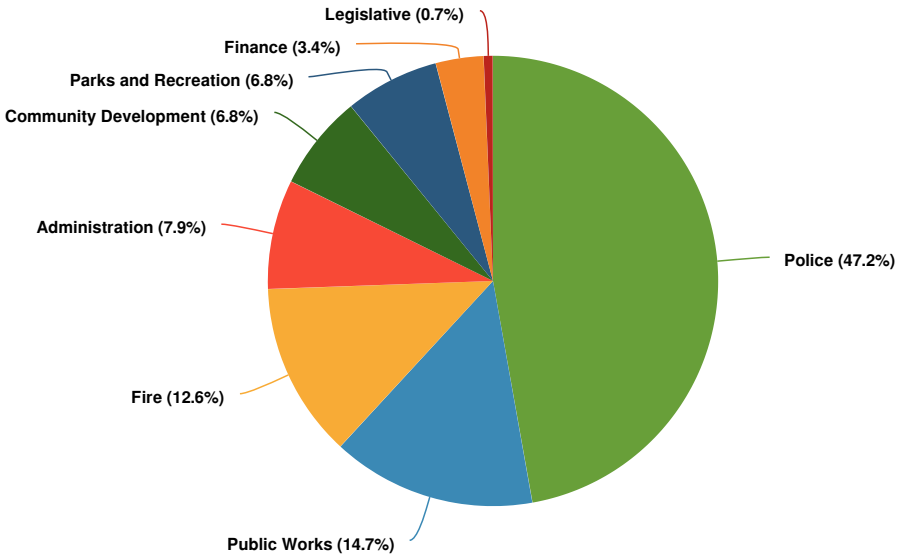
The 2024 Budget includes an increase in expenditures of $1,063,209, or 4.2%, more than the prior year. The increase is primarily due to increases in labor contracts.

Wages and Benefits – There is a decrease of 1.1 positions for 2024, compared to the prior year. This includes a decrease of 3 full-time positions in the DMV, a decrease of 1 full-time position in the City Clerk area, an increase of 1.0 in the Police Department, an increase of 0.5 in Public Works, a decrease of 2.1 in Community Development, and increase of 1.5 in Parks and Recreation, and a 2.0 FTE increase in the General Fund allocation of the Fire Department. A portion of the budget has been set aside to grant employees a 3% inflationary increase in 2024. In addition, insurance costs have risen, resulting in a total increase of $1,901,988 in payroll costs for 2024. General Fund payroll increases account for $1,085,599 of this amount.

Contracted Services – Overall, General Fund contracts are $184,577 more in 2024 as compared to the prior year. This is due to an increase in public safety contracts.

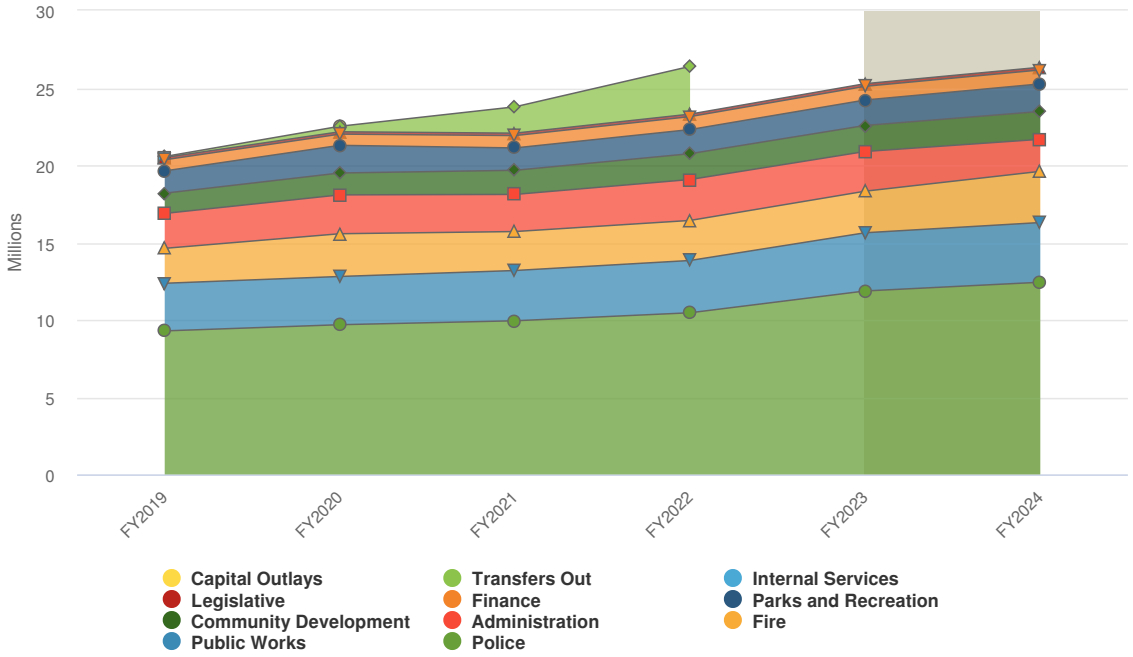
Supplies – The budget for equipment and supplies is down $48,105 from the prior year, primarily due to the elimination of the DMV and passport services.

Budgeted Expenditures by Function



Public safety expenditures are 59.8% of total General Fund expenditures.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Trends are primarily inflationary in nature.

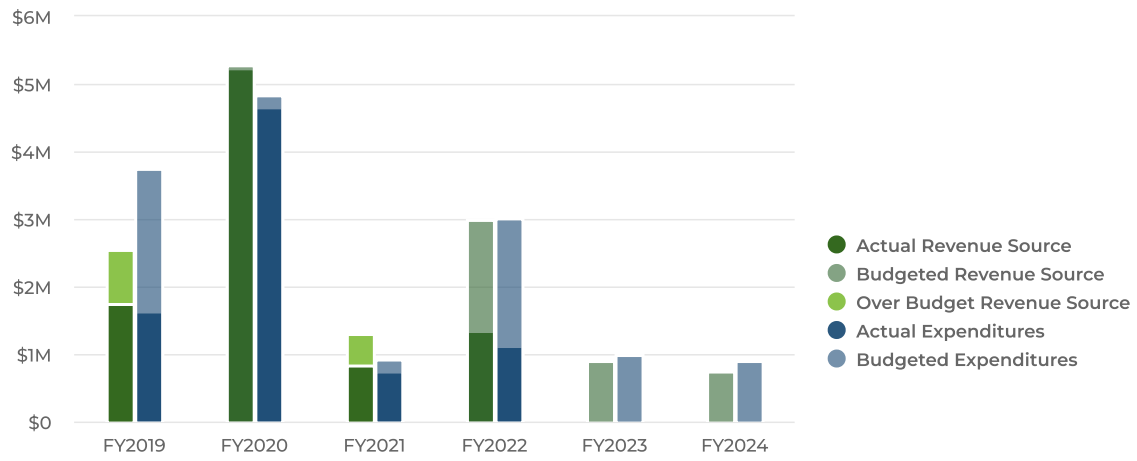
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Administration	$2,566,952.93	$2,071,758.46	-19.3%
Finance	$887,455.75	$903,617.30	1.8%
Police	$11,866,056.65	$12,430,112.85	4.8%
Fire	$2,689,837.31	$3,311,972.42	23.1%
Public Works	$3,764,494.58	$3,861,101.43	2.6%
Parks and Recreation	$1,644,556.59	$1,781,925.03	8.4%
Community Development	$1,684,579.34	$1,801,379.95	6.9%
Legislative	$168,365.63	$173,639.95	3.1%
Total Expenditures:	**$25,272,298.78**	**$26,335,507.39**	**4.2%**

Special Revenue Funds

Special Revenue Funds are Governmental Funds that account for special activities or an intended purpose. They are financed with a specific revenue source and do not require a property tax levy. The special revenue funds are all minor funds.

Summary

The City of Maplewood is projecting **$757,860** of Special Revenue Fund revenue in FY2024, which represents a 16.24%, or $147,003, decrease over the prior year, primarily due to a reduction in the EDA levy. Budgeted expenditures are projected to decrease by 9.4%, or $94,573, for a total of **$910,290** (including transfers out).

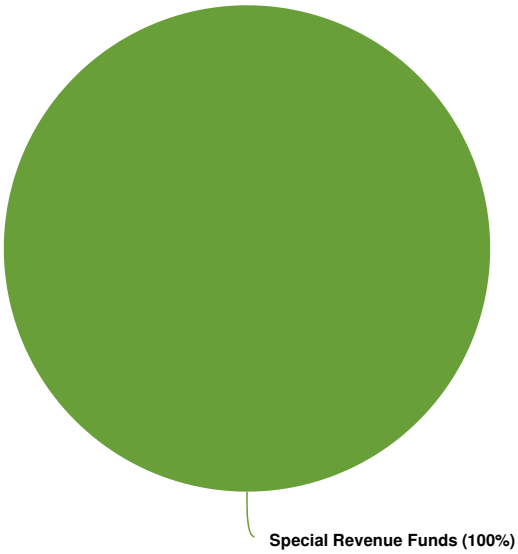


The City received a $3M federal CARES grant in 2020, which was deposited in the Special Revenue Grants Fund. The City also budgeted for federal ARPA funding in 2022. The Special Revenue Recreation Programming Fund was eliminated in 2020, resulting in a downward trend of revenues. Recreation programming was eliminated by the City in 2020, due to the pandemic.

Revenue by Fund

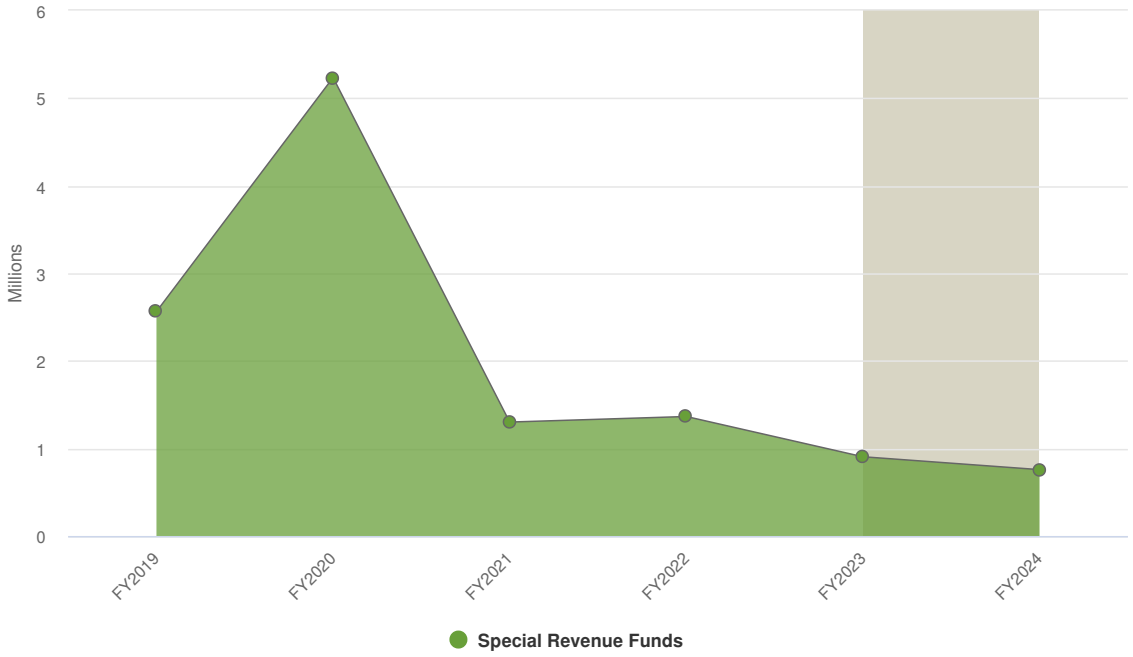
The budget for the Special Revenue Funds will not change significantly in 2024, except for the reduction of the EDA levy and related expenditures. Special revenue funds include Charitable Gambling, Police Services, Fire Training Operations, Tree Restoration, Maplewood EDA, Federal Grants, and the Communications Fund.

2024 Revenue by Fund



The City received a $3M federal CARES grant in 2020, which was deposited in the Special Revenue Grants Fund. The City also budgeted for federal ARPA funding in 2022. The Special Revenue Recreation Programming Fund was eliminated in 2020, resulting in a downward trend of revenues. Recreation programming was eliminated by the City in 2020, due to the pandemic.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

The City received federal ARPA funds in 2020, related to the pandemic.

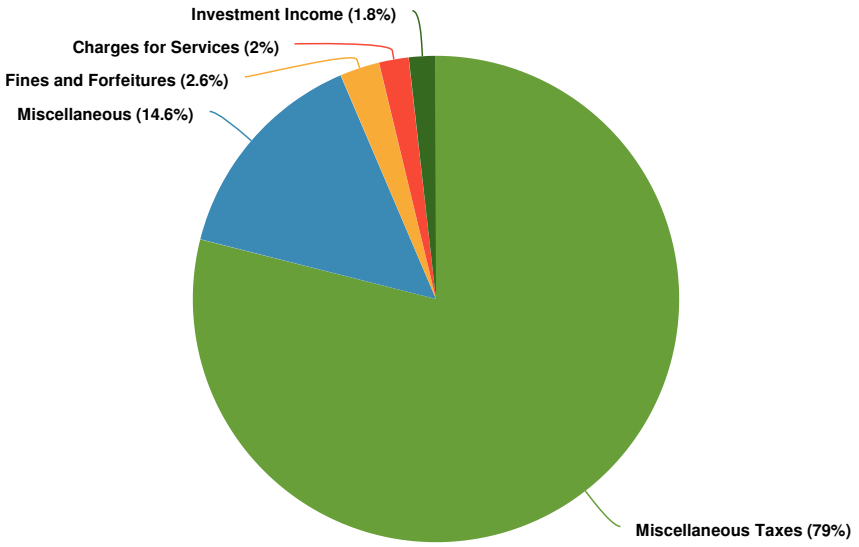
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Special Revenue Funds	$904,863.00	$757,860.00	-16.2%
Total Special Revenue Funds:	**$904,863.00**	**$757,860.00**	**-16.2%**

Revenues by Source

Special Revenue Fund Revenues:

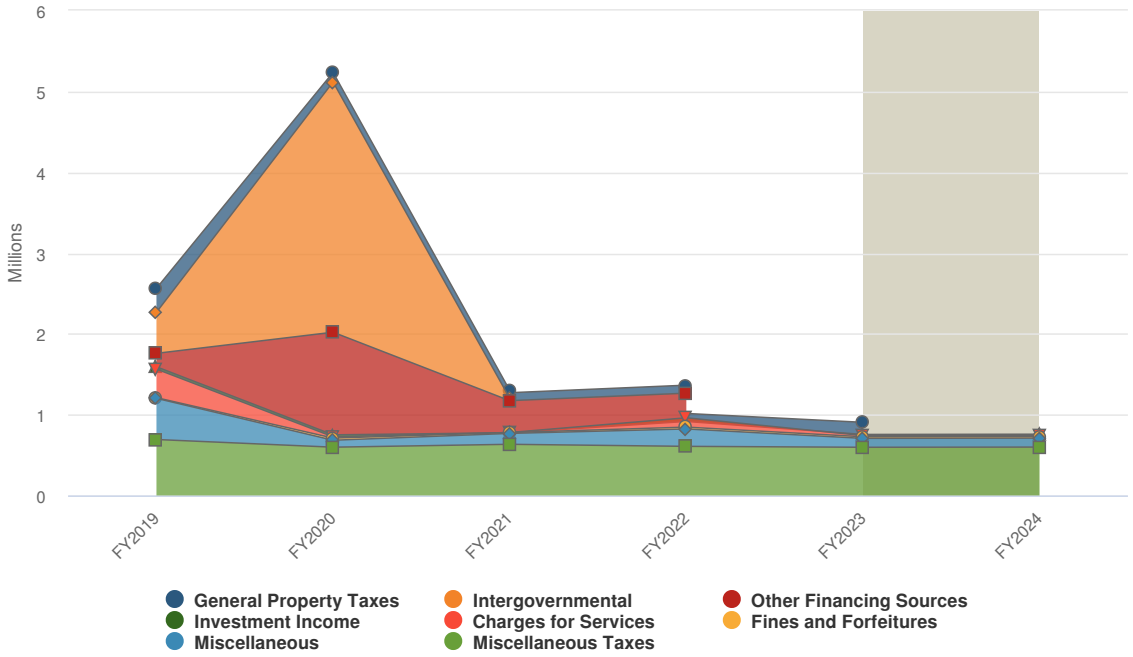
Property tax revenues are decreasing 100% in the Special Revenue Funds for 2024, due to the elimination of the EDA Levy. Miscellaneous taxes consist of franchise taxes from the cable company, which are deposited into the Communications Fund.

Projected 2024 Revenues by Source



Miscellaneous taxes are primarily cable franchise taxes, which are deposited in the Communications Fund for equipment purchases. Franchise taxes have been dwindling over the past few years, as more subscribers are cutting cable television.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Other Financing Sources spiked in 2020, due to a transfer from the General Fund to the Recreation Fund to close out the Recreation Fund. The former Recreation Fund was in a deficit status.

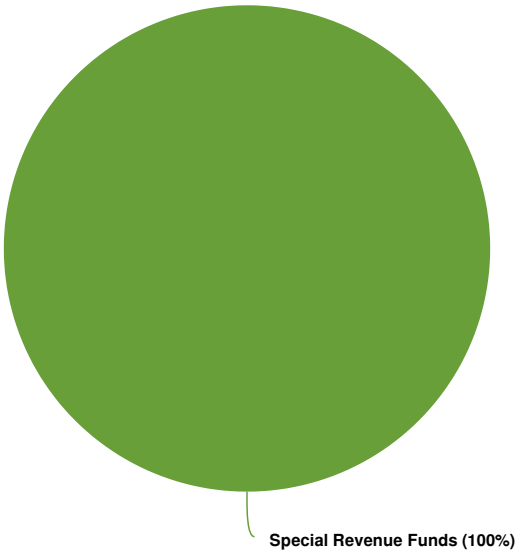
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
General Property Taxes	$150,000.00	$0.00	-100%
Charges for Services	$15,000.00	$15,000.00	0%
Fines and Forfeitures	$20,000.00	$20,000.00	0%
Miscellaneous	$110,363.00	$111,000.00	0.6%
Miscellaneous Taxes	$596,000.00	$598,360.00	0.4%
Investment Income	$13,500.00	$13,500.00	0%
Total Revenue Source:	**$904,863.00**	**$757,860.00**	**-16.2%**

Expenditures by Fund

Special Revenue Fund Expenditures:

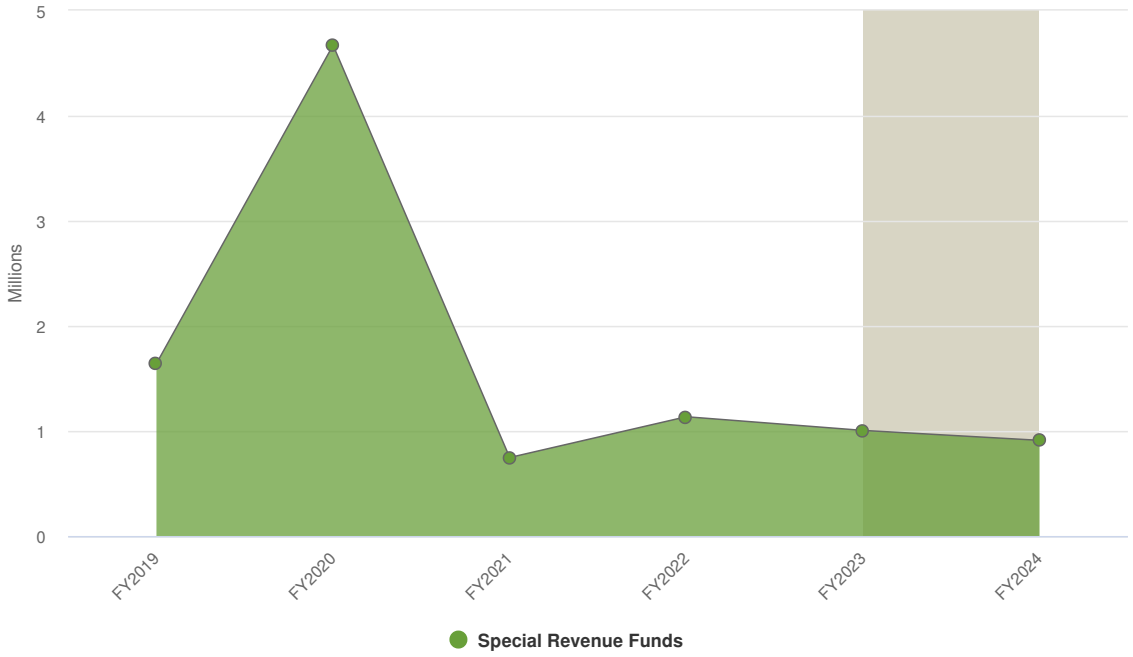
Budgeted Expenditures decreased overall by $94,573, or 9.4%, primarily due to a reduction in EDA expenditures.

2024 Expenditures by Fund



The Recreation Fund was closed in 2020, resulting in a reduction of revenue and expenditures in the Special Revenue Fund category.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

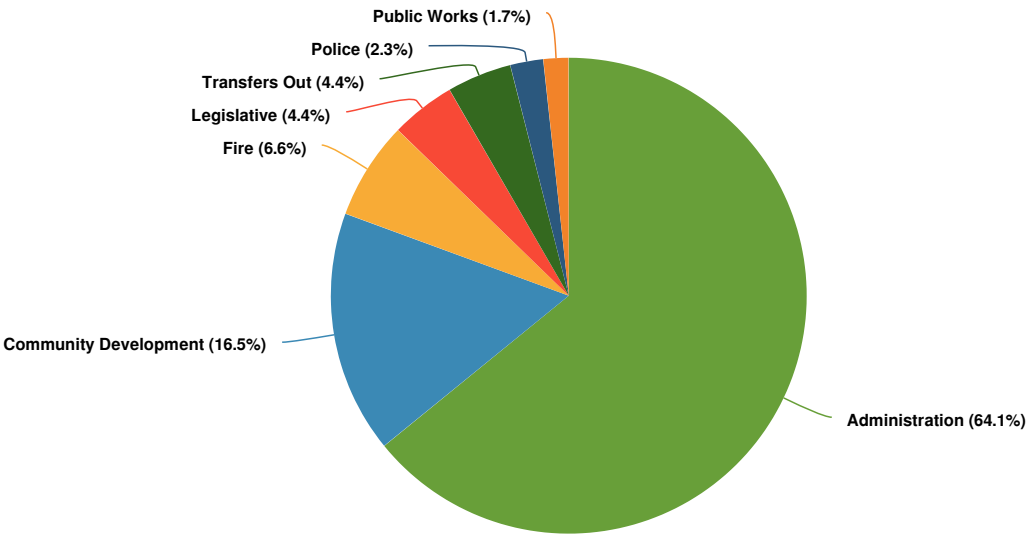
The increase in expenditures and transfers out in 2020 was related to the federal CARES grant. The City is budgeting for the spenddown of federal ARPA Act funding in 2022.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Special Revenue Funds	$1,004,863.29	$910,289.61	-9.4%
Total Special Revenue Funds:	**$1,004,863.29**	**$910,289.61**	**-9.4%**

Expenditures by Function

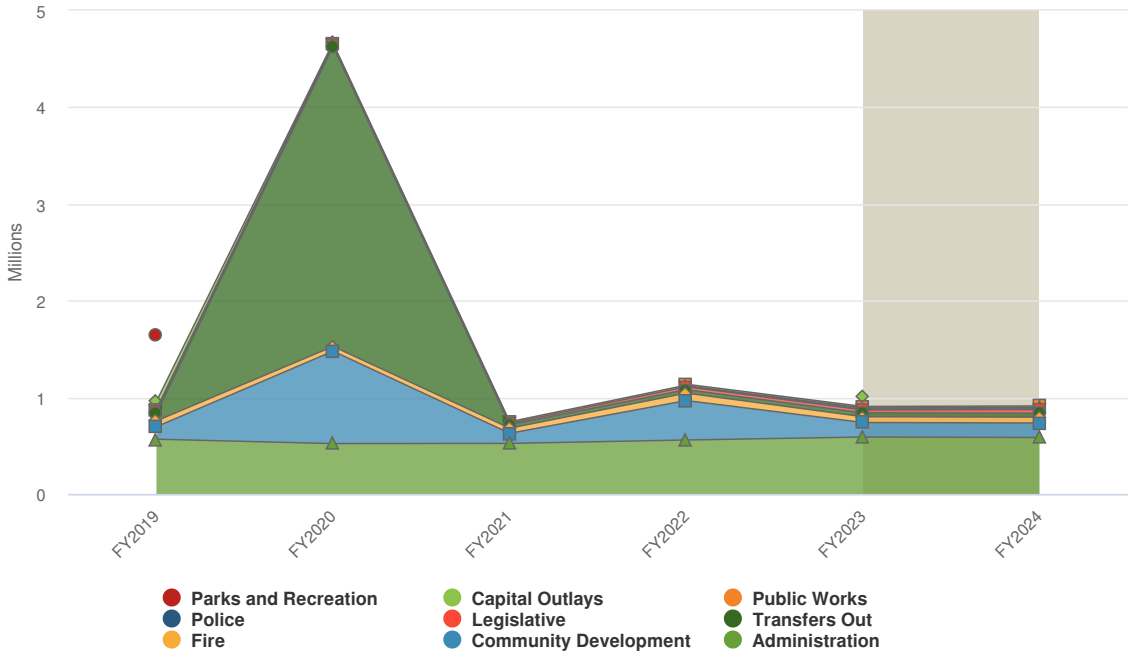
The largest category of expenditures in the Special Revenue Funds group is Administration, because the Communications Fund is in this category. The Maplewood EDA budget is reflected in the Community Development category. Capital outlays are related to the EDA function (community development).

Budgeted Expenditures by Function



The increase in expenditures and transfers out in 2020 was related to the federal CARES grant. The City budgeted for the spenddown of federal ARPA Act funding in 2022.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The Recreation Fund was closed in 2020, resulting in a reduction of revenue and expenditures in the Special Revenue Fund category.

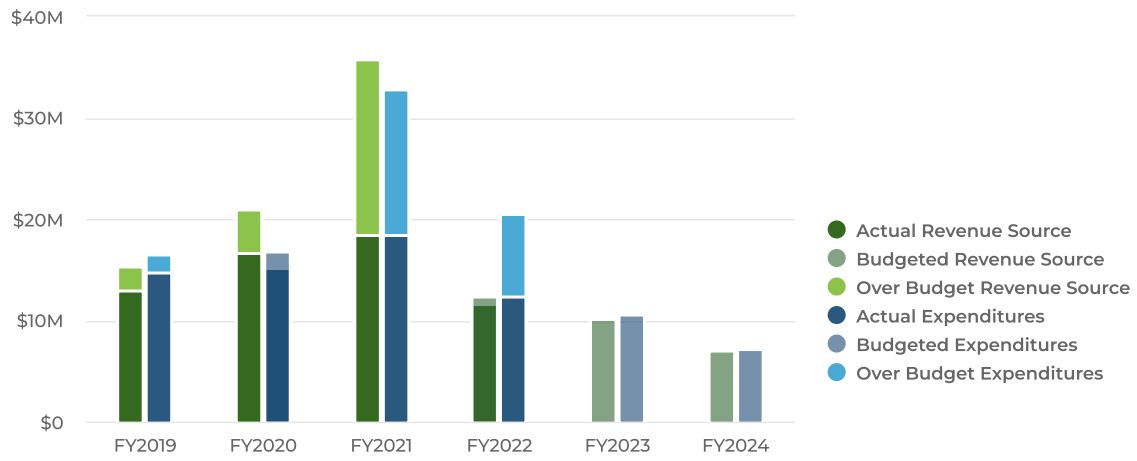
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Administration	$588,863.29	$583,789.61	-0.9%
Police	$20,500.00	$20,500.00	0%
Fire	$60,000.00	$60,500.00	0.8%
Public Works	$15,500.00	$15,500.00	0%
Community Development	$150,000.00	$150,000.00	0%
Legislative	$30,000.00	$40,000.00	33.3%
Capital Outlays	$100,000.00	$0.00	-100%
Transfers Out	$40,000.00	$40,000.00	0%
Total Expenditures:	**$1,004,863.29**	**$910,289.61**	**-9.4%**

Debt Service Funds

Debt Service Funds are Governmental Funds that account for resources accumulated to pay principal and interest on bonds issued by the City. Most debt service funds require a property tax levy as the main financing source. Other sources of revenue include special assessments, tax increment, state aid, and interest revenue. The aggregated Debt Service Fund is a major fund.

Summary

The City of Maplewood is projecting **$7.1M** of revenue in the debt service funds, including transfers and debt issuance, which represents a 30.4%, or $3.1M decrease from the prior year. Budgeted expenditures, including transfers, are projected to decrease by 32.4%, or $3.4M, to a total of **$7.2M** in FY2024. These decreases are primarily due to a delay in budgeting for debt issuance. The debt budget will be modified in mid-year to reflect debt issuance activity.

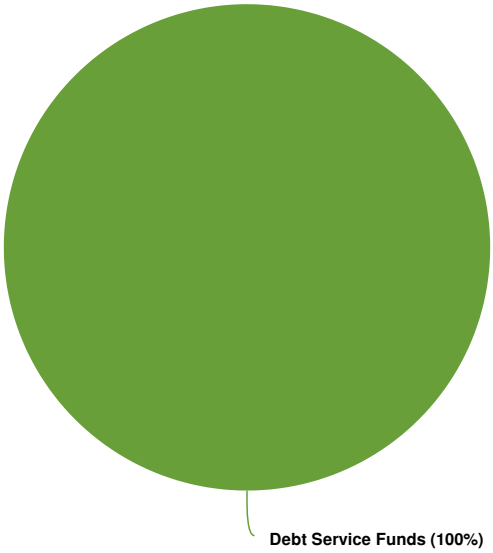


The debt service budget provides funding for the payment of principal and interest on the City's bonded indebtedness. Revenue sources are property taxes, special assessments, state aid, investment earnings, and transfers from other funds.

Revenue by Fund

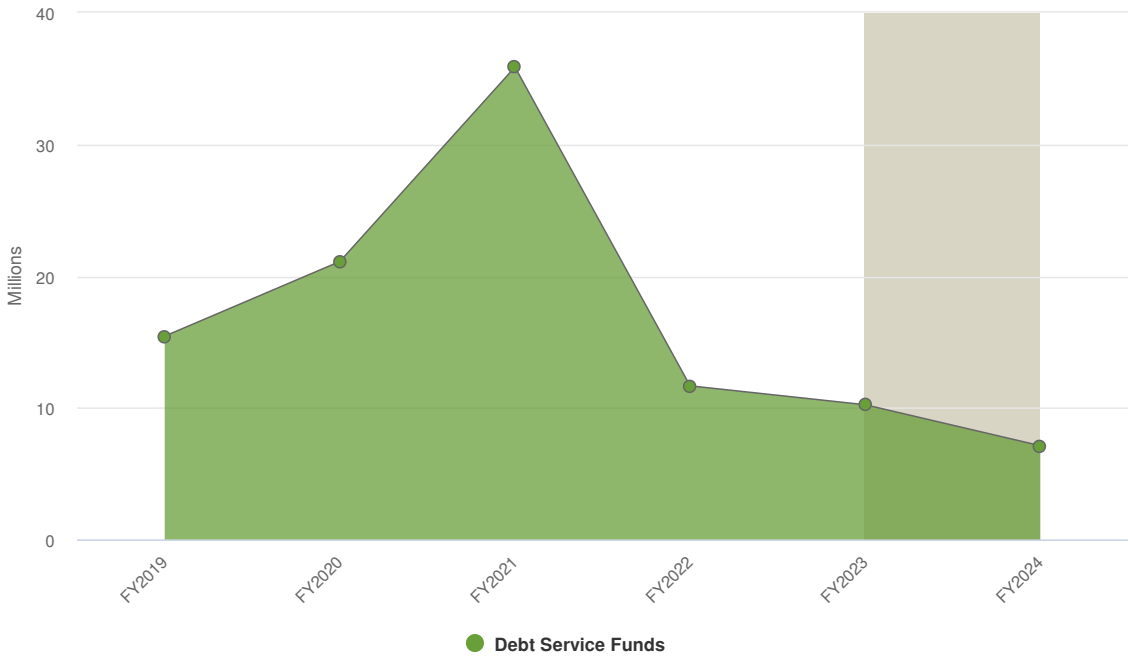
All debt service funds roll up into one debt service fund for financial statement presentation.

2024 Revenue by Fund



Debt Service Funds exist to service the City's General Obligation Bonds. The City has issued several types of G.O. Bonds, including revenue bonds, tax-increment bonds, tax-abatement bonds, and special assessment bonds.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

Expenditures vary depending on the debt issuance for capital projects. Debt proceeds in the Debt Service Fund are transferred to capital project funds for spending.

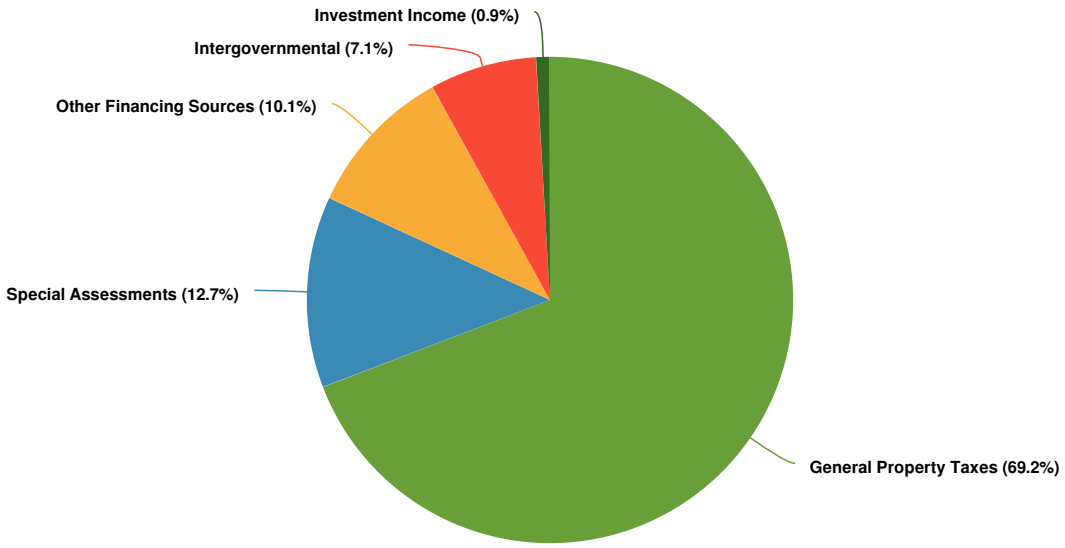
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Debt Service Funds	$10,229,463.00	$7,119,325.00	-30.4%
Total Debt Service Funds:	**$10,229,463.00**	**$7,119,325.00**	**-30.4%**

Revenues by Source

Debt Service Fund Revenues:

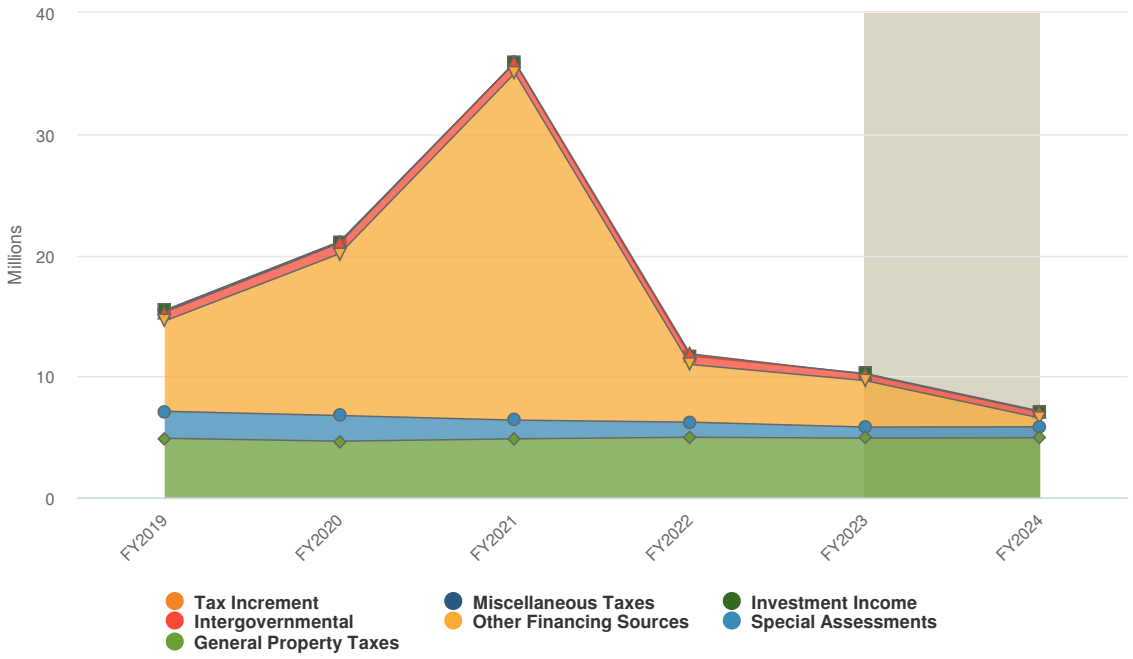
Debt service revenues will decrease 30.45%, primarily due to a delay in budgeting for debt issuance in 2024. The budget will be modified in mid-year to accommodate debt issuance activity.

Projected 2024 Revenues by Source



Year over year variances are primarily due to the amount of debt issued annually. The increase in 2020 was due to the debt issued for an additional street project in that year. The increase in 2021 was due to the issuance of CIP bonds for the fire station.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

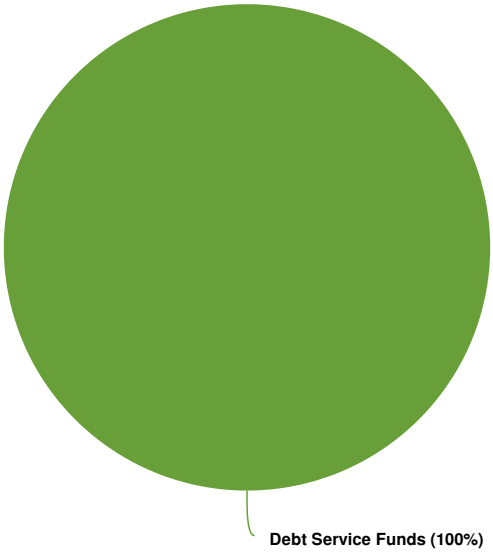
Debt service revenues will decrease 30.4%, primarily due to a delay in budgeting for new debt issuance activity. The property tax levy for the debt service funds increases only slightly, less than 1% in 2024. The City is paying more bonded indebtedness than it is issuing on an annual basis.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
General Property Taxes	$4,892,661.00	$4,925,091.00	0.7%
Special Assessments	$915,030.00	$905,030.00	-1.1%
Intergovernmental	$524,706.00	$506,544.00	-3.5%
Other Financing Sources	$3,833,766.00	$717,910.00	-81.3%
Investment Income	$63,300.00	$64,750.00	2.3%
Total Revenue Source:	**$10,229,463.00**	**$7,119,325.00**	**-30.4%**

Expenditures by Fund

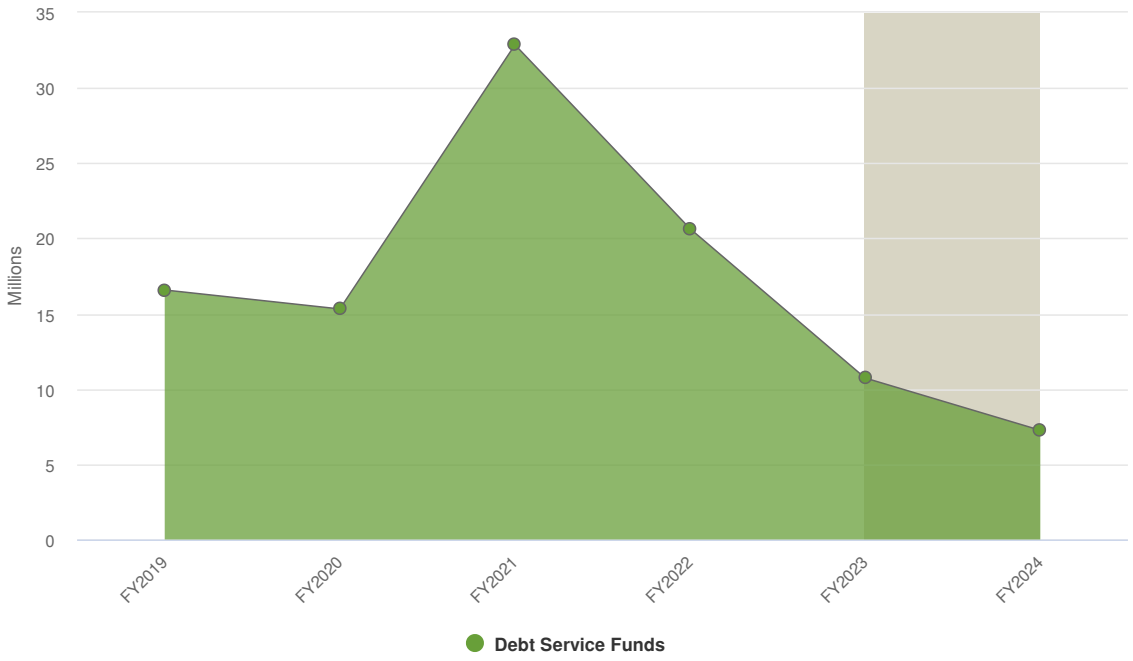
Debt service expenditures for 2024 are 3.8% less than the prior year, due to declining debt service schedules.

2024 Expenditures by Fund



Debt service expenditures are 32.4% less than the prior year, due to the delay in budgeting for debt issuance activity in 2024. This activity consists of transfers to project funds. Variances can be related to the amount of debt proceeds transferred out for projects in a given year.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

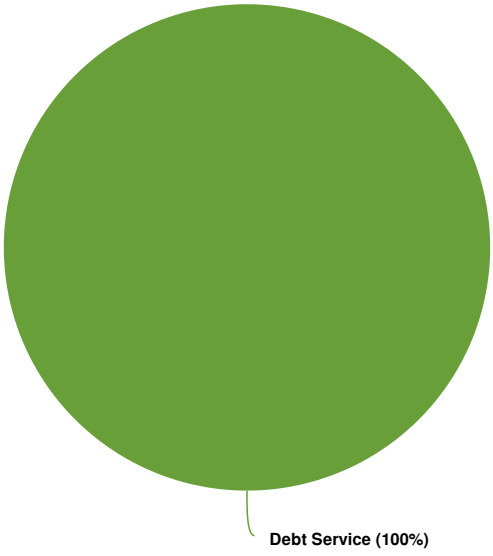
Debt service expenditures are trending downward, with the rapid amortization of scheduled principal.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Debt Service Funds	$10,725,034.00	$7,253,594.00	-32.4%
Total Debt Service Funds:	**$10,725,034.00**	**$7,253,594.00**	**-32.4%**

Expenditures by Function

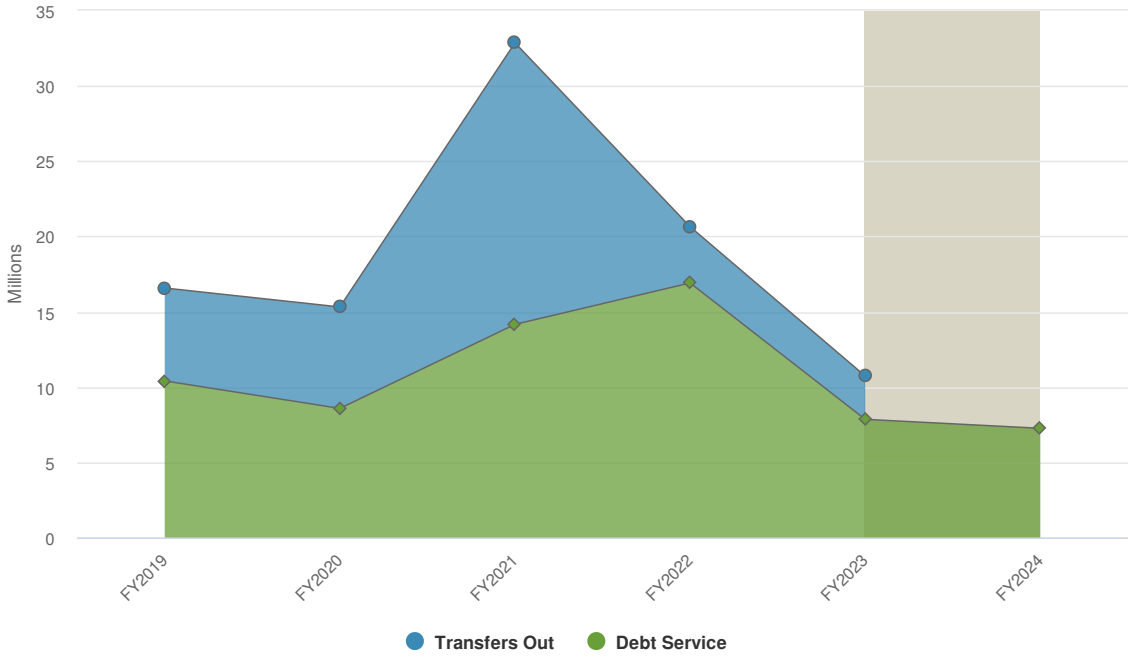
Transfers out refers to debt proceeds transferred to specific capital project funds. Debt service consists of principal and interest payments on outstanding debt.

Budgeted Expenditures by Function



Debt service payments have been trending down due to the rapid amortization of the City's debt schedules.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Transfers out increased in 2021 due to the transfer of debt proceeds for the North Fire Station project.

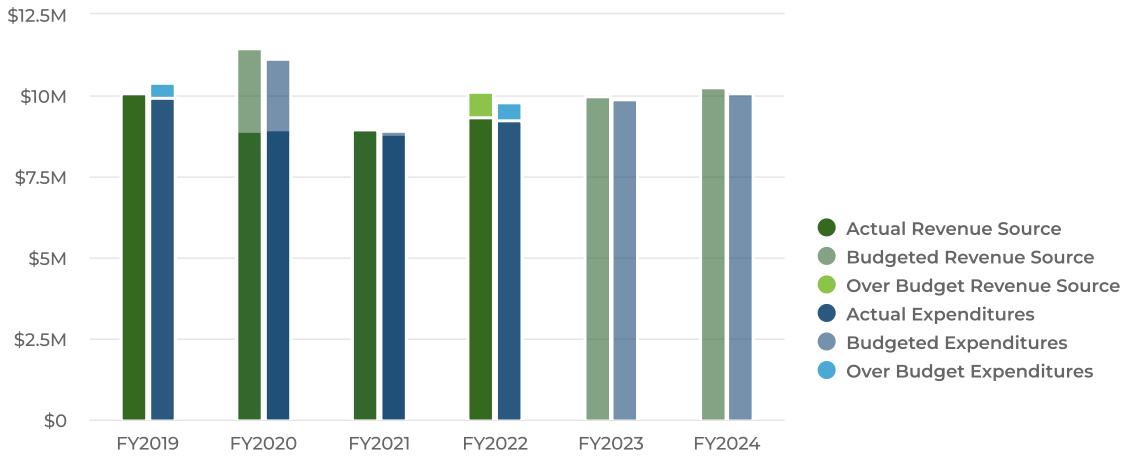
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Debt Service	$7,848,914.00	$7,253,594.00	-7.6%
Transfers Out	$2,876,120.00	$0.00	-100%
Total Expenditures:	**$10,725,034.00**	**$7,253,594.00**	**-32.4%**

Internal Service Funds

Internal Service Funds account for activities that provide services to other funds on a cost-reimbursement basis, such as Information Technology, Fleet Management, Risk Management, and Employee Benefits.

Summary

The City of Maplewood is projecting **$10.2M** of revenue, which represents a 3%, or $303,303 increase over the prior year. Budgeted expenditures are projected to increase by 1.9%, or $**89,512,** to a total of **$10.1M** in FY2024.

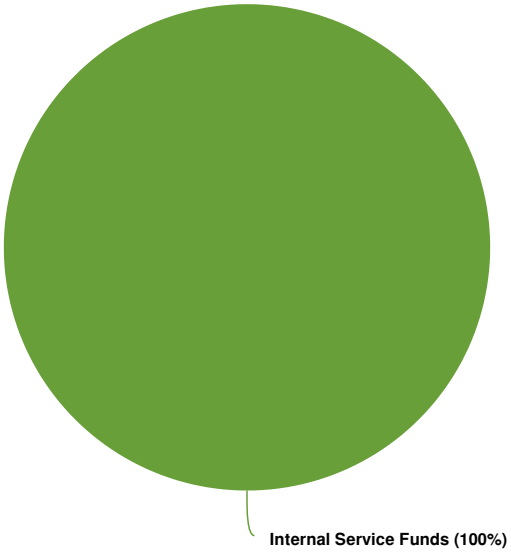


The allocation of employee wages and benefits was changed for budget year 2021, resulting in more direct allocations rather than activity through the Employee Benefit Fund. This is the primary reason for the reduction in revenues in 2021 and forward.

Revenue by Fund

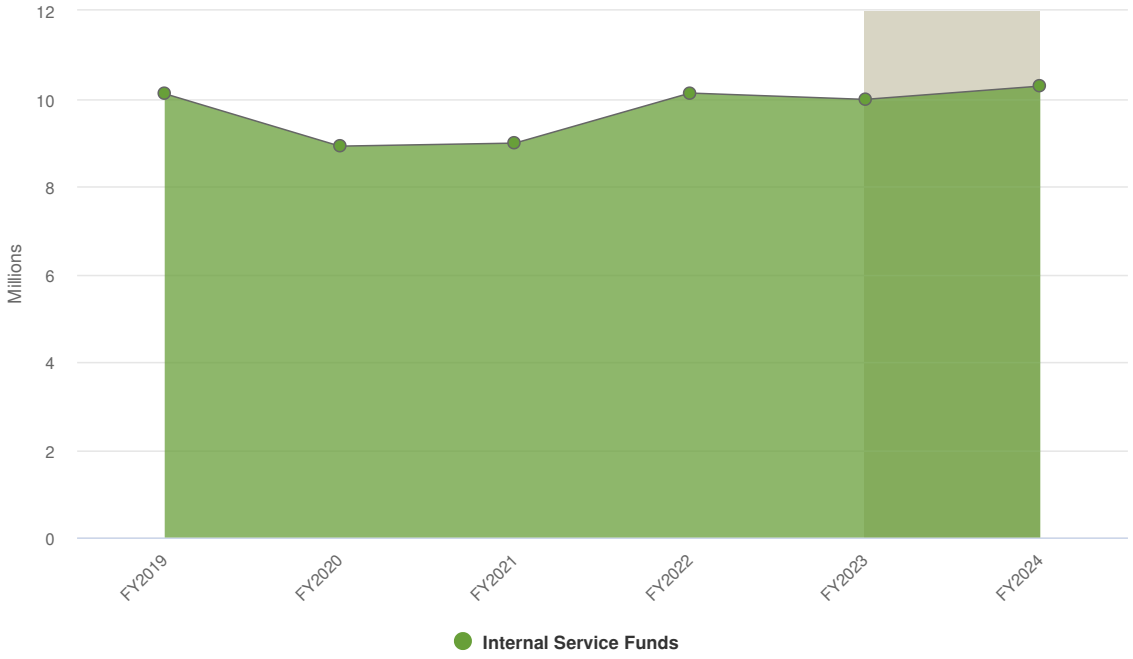
Internal Service Fund revenues are established through user charges to other funds, based on an allocation formula.

2024 Revenue by Fund



Internal Service Funds include Information Technology, Fleet Management, Employee Benefits, Dental Insurance, and Risk Management. These services are funded by internal service charges to governmental and enterprise funds.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

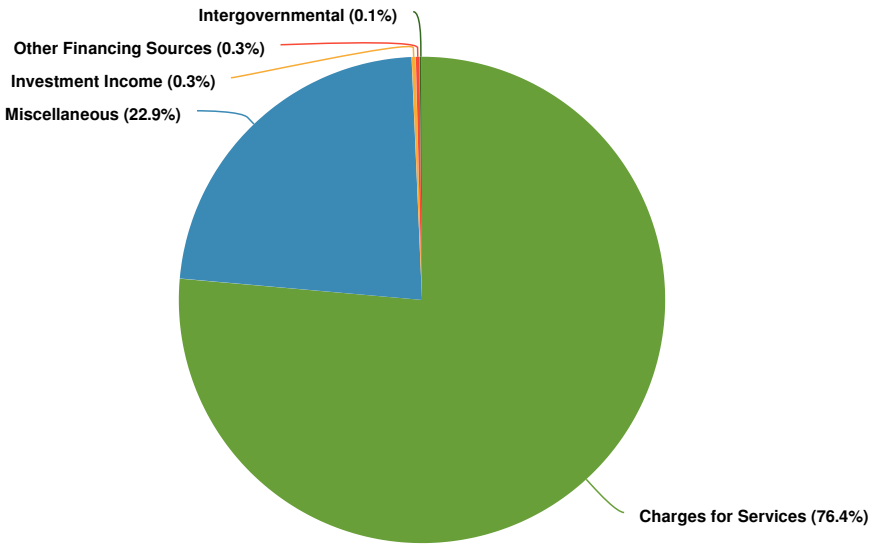
User charges are lower starting in 2020, due to the direct allocation of wages to governmental and enterprise funds, rather than running through Employee Benefits.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Internal Service Funds	$9,977,960.00	$10,281,262.61	3%
Total Internal Service Funds:	**$9,977,960.00**	**$10,281,262.61**	**3%**

Revenues by Source

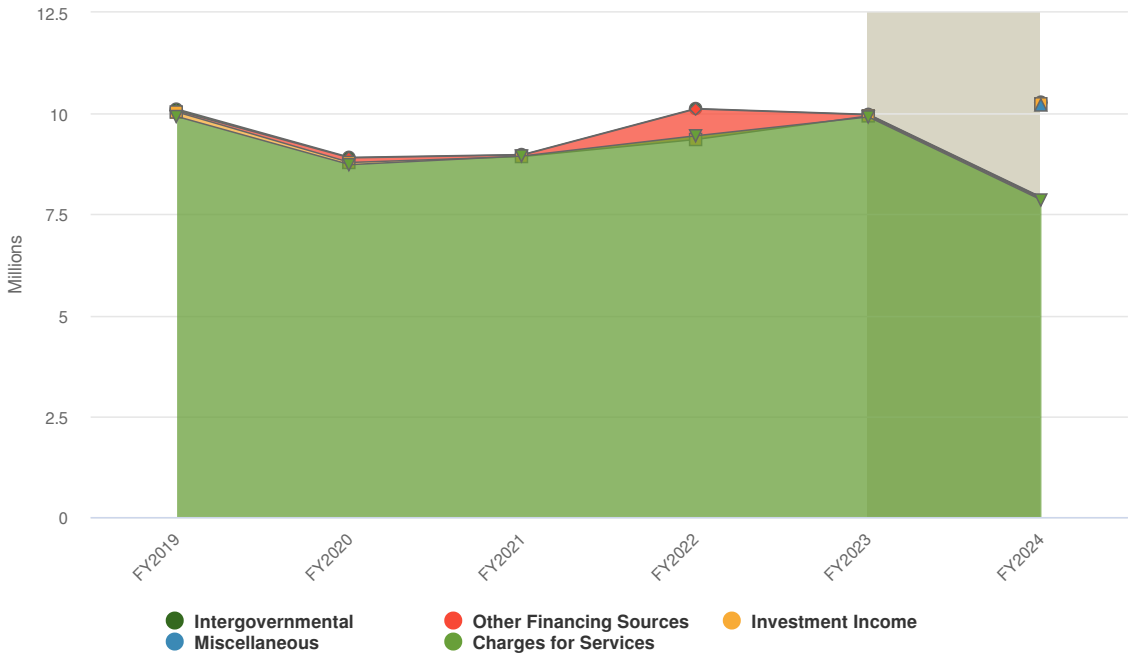
Charges for services consist of interdepartmental charges for the allocation of employee benefits, insurance charges, fleet management, and technology services.

Projected 2024 Revenues by Source



Interdepartmental charges are the primary revenue source for internal service funds.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

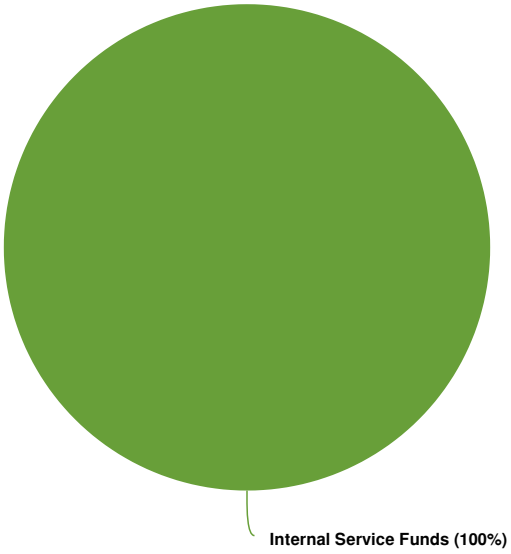
Charges for services are primarily interdepartmental charges. Employee wages are now being charged directly to the departmental general ledger account, rather than processed through the Employee Benefits Fund.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	$9,914,960.00	$7,855,001.61	-20.8%
Intergovernmental	$10,000.00	$15,000.00	50%
Miscellaneous	$0.00	$2,356,261.00	N/A
Other Financing Sources	$27,000.00	$27,000.00	0%
Investment Income	$26,000.00	$28,000.00	7.7%
Total Revenue Source:	**$9,977,960.00**	**$10,281,262.61**	**3%**

Expenditures by Fund

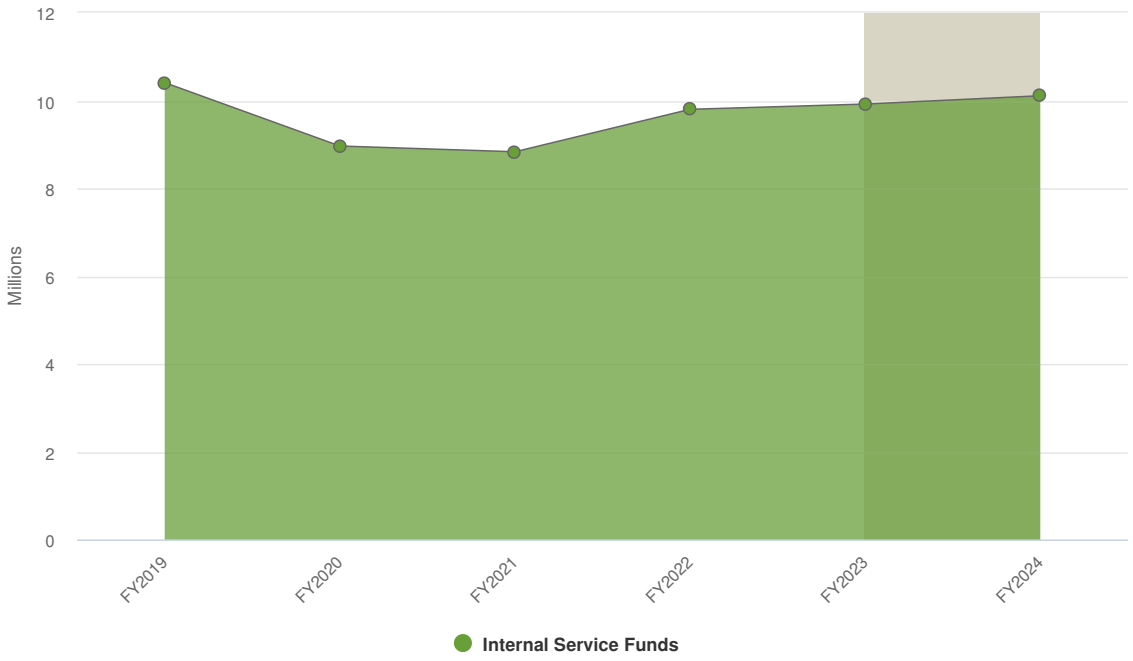
Internal Service Funds include Information Technology, Fleet Management, Employee Benefits, Dental Insurance, and Risk Management. These services are funded by internal service charges to governmental and enterprise funds.

2024 Expenditures by Fund



Internal service fund budget are planned on a break-even basis, except for Risk Management. A surplus is required for judgements and losses.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

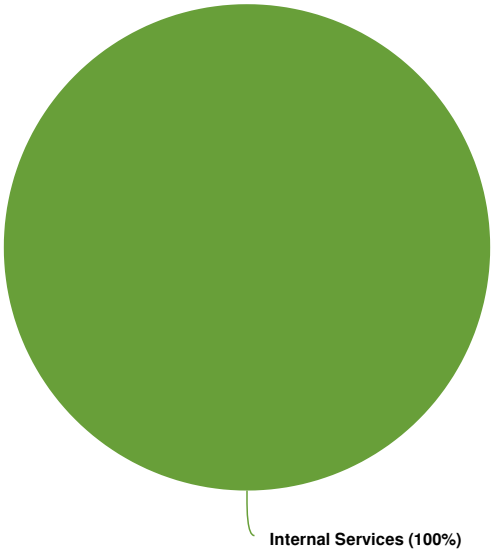
Expenditures are reduced in 2020 and forward, due to a change in the methodology of payroll allocation. Wages are now allocated directly to the appropriate fund.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Internal Service Funds	$9,917,323.77	$10,106,836.50	1.9%
Total Internal Service Funds:	**$9,917,323.77**	**$10,106,836.50**	**1.9%**

Expenditures by Function

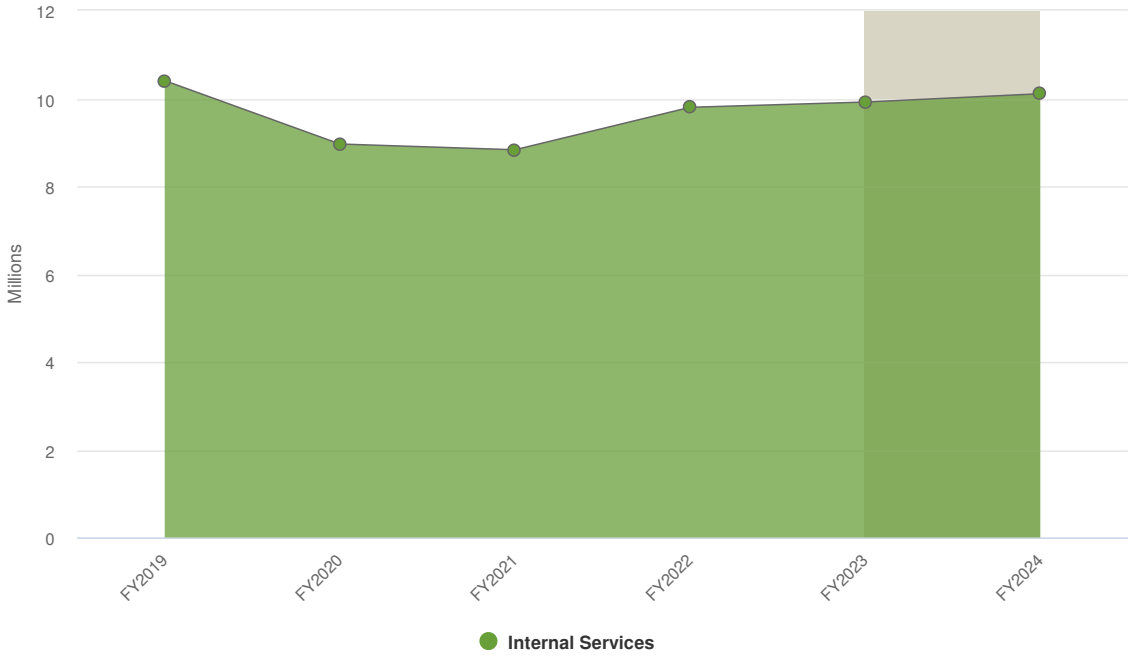
Expenditures include activities related to Information Technology, Fleet Services, Risk Management and Employee Benefits.

Budgeted Expenditures by Function



Employee wages are directly applied to the departmental general ledger account in 2020-2024.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The only major change relates to the methodology in posting employee wages.

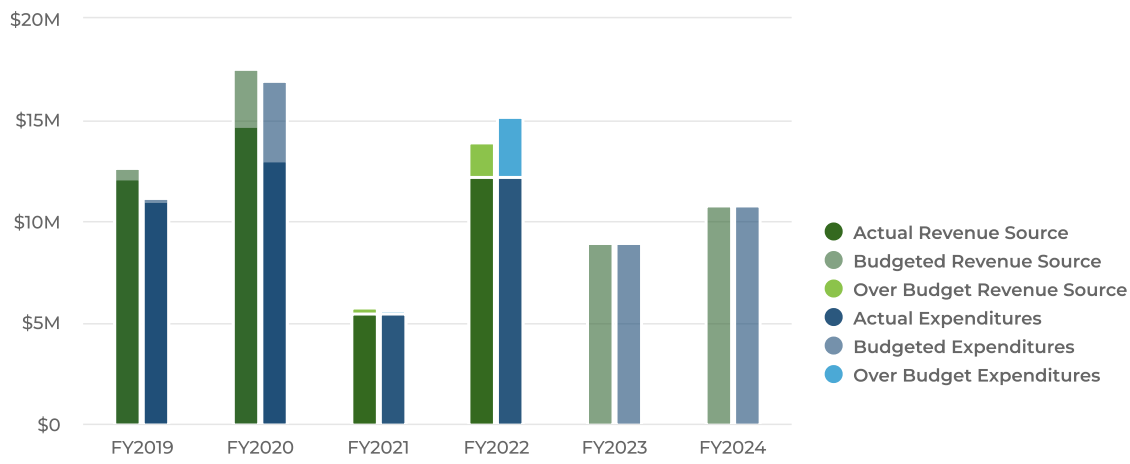
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Internal Services	$9,917,323.77	$10,106,836.50	1.9%
Total Expenditures:	**$9,917,323.77**	**$10,106,836.50**	**1.9%**

Public Improvements

The Public Improvement Project Funds are Capital Project Funds and are classified as Governmental Funds. These funds account for major infrastructure projects, including road construction or rehabilitation. Financing sources include bond issuance, utility fund contributions, tax increment, property taxes, state aid, and interest revenue. The aggregated Public Improvement Project Fund is a major fund.

Summary

The City of Maplewood is projecting **$10.8M** of revenue, including transfers from other funds, which represents a 20.3% increase over the prior year. Budgeted expenditures are projected to increase by 20.3% or $1.8M to a total of **$10.8M** in FY2024.



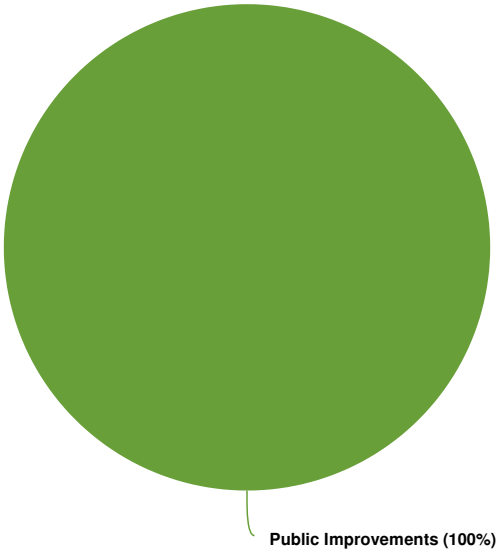
The Public Improvement Projects Fund finances major street improvement projects in the City. Projects for 2024 will cost $10,820,000 include:

- Maplewood Dr/Cypress
- East Shore Drive

Revenue by Fund

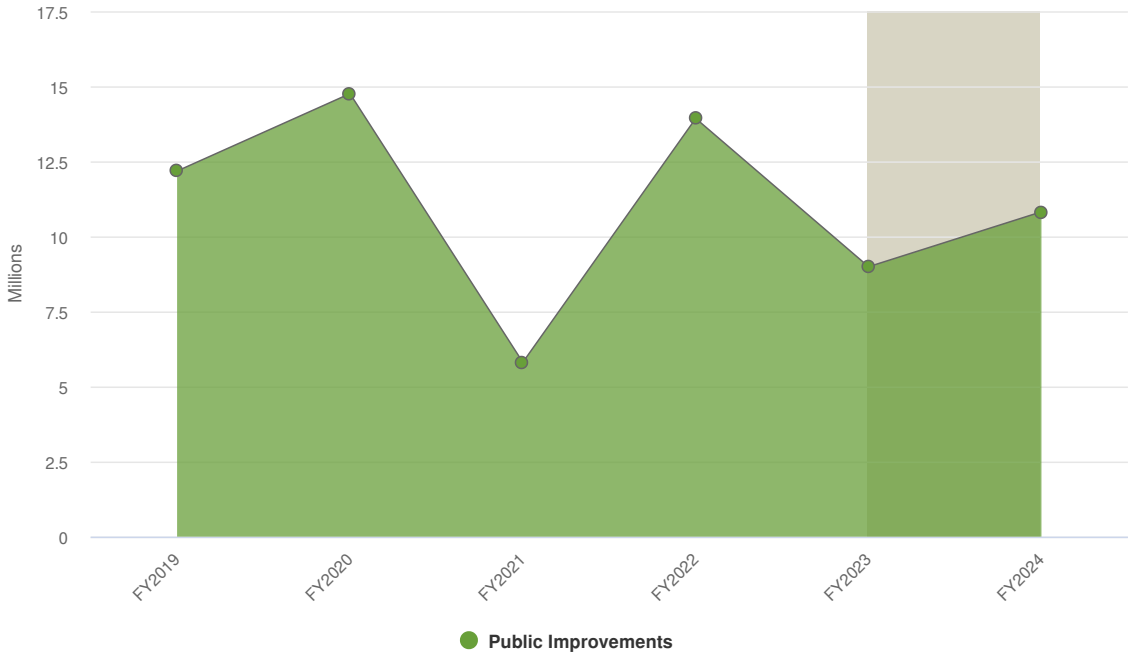
All public improvement project funds roll into one Public Improvement Fund for financial statement presentation.

2024 Revenue by Fund



The Public Improvement Project Fund finances major street improvement projects only.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

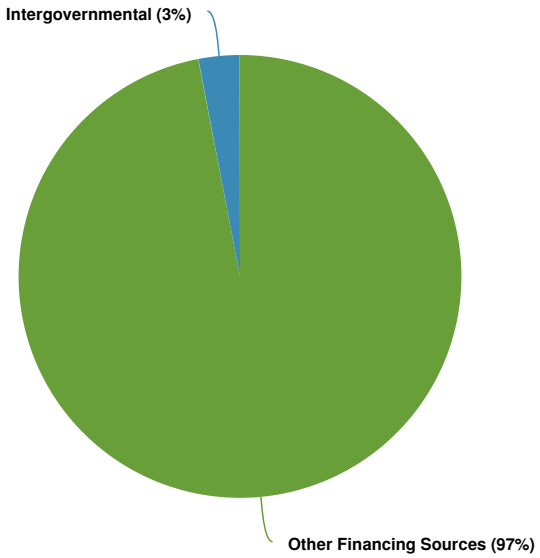
In 2020, the City completed an additional street project. This was due to a cooperative arrangement with Xcel Energy, who installed gas utility improvements on the street being improved. The City limited its improvements to overlay projects in 2021, due to the concurrent construction of the North Fire Station, which is reflected in the Capital Projects Fund section.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Public Improvements	$8,990,350.00	$10,820,000.00	20.4%
Total Public Improvements:	**$8,990,350.00**	**$10,820,000.00**	**20.4%**

Revenues by Source

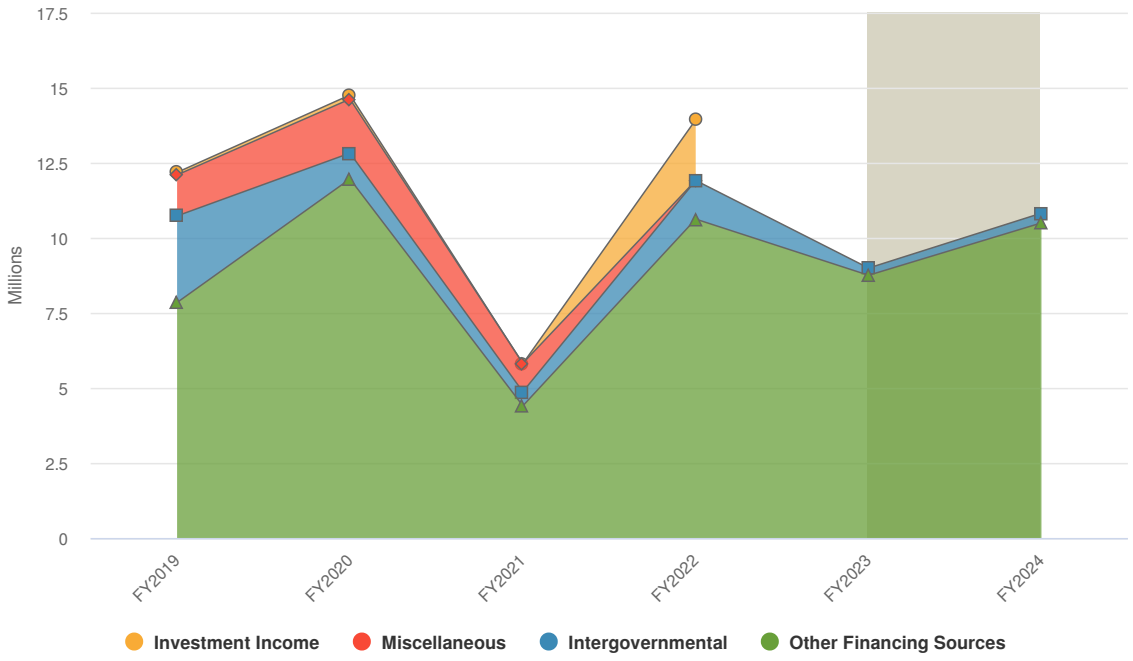
Other financing sources typically refers to transfers in from debt service funds. Intergovernmental revenue comes from state, county or watershed sources.

Projected 2024 Revenues by Source



These revenue sources finance the major street construction projects.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

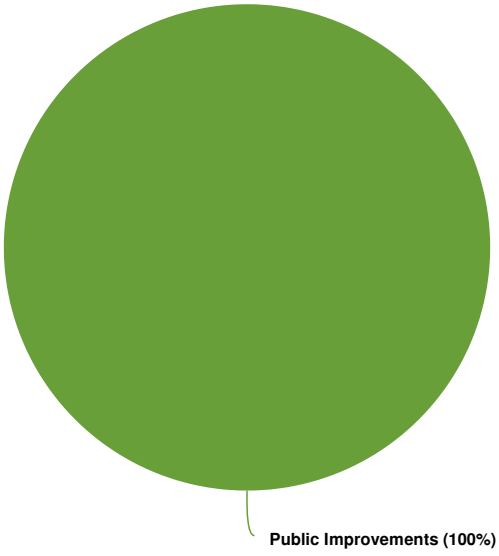
The City limited street projects in 2021 due to the construction of the North Fire Station.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Intergovernmental	$240,000.00	$325,500.00	35.6%
Other Financing Sources	$8,750,350.00	$10,494,500.00	19.9%
Total Revenue Source:	**$8,990,350.00**	**$10,820,000.00**	**20.4%**

Expenditures by Fund

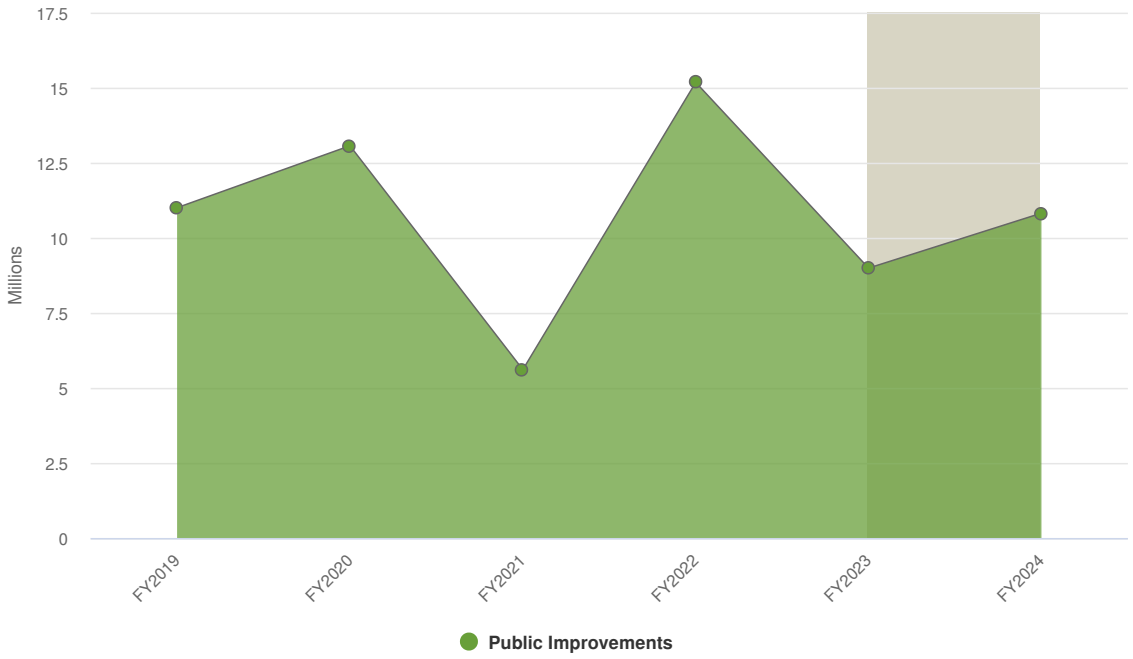
The Public Improvement Projects Fund finances major street improvement projects in the City. Projects include:

2024 Expenditures by Fund



All expenditures are capital improvements by nature.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

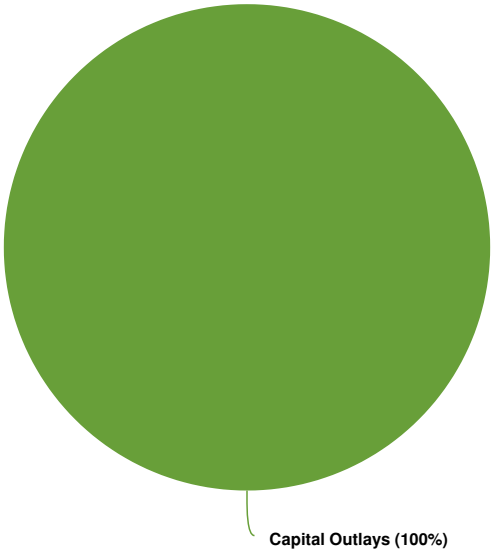
The City normally completes two street projects in a year.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Public Improvements	$8,990,350.00	$10,820,000.00	20.4%
Total Public Improvements:	**$8,990,350.00**	**$10,820,000.00**	**20.4%**

Expenditures by Function

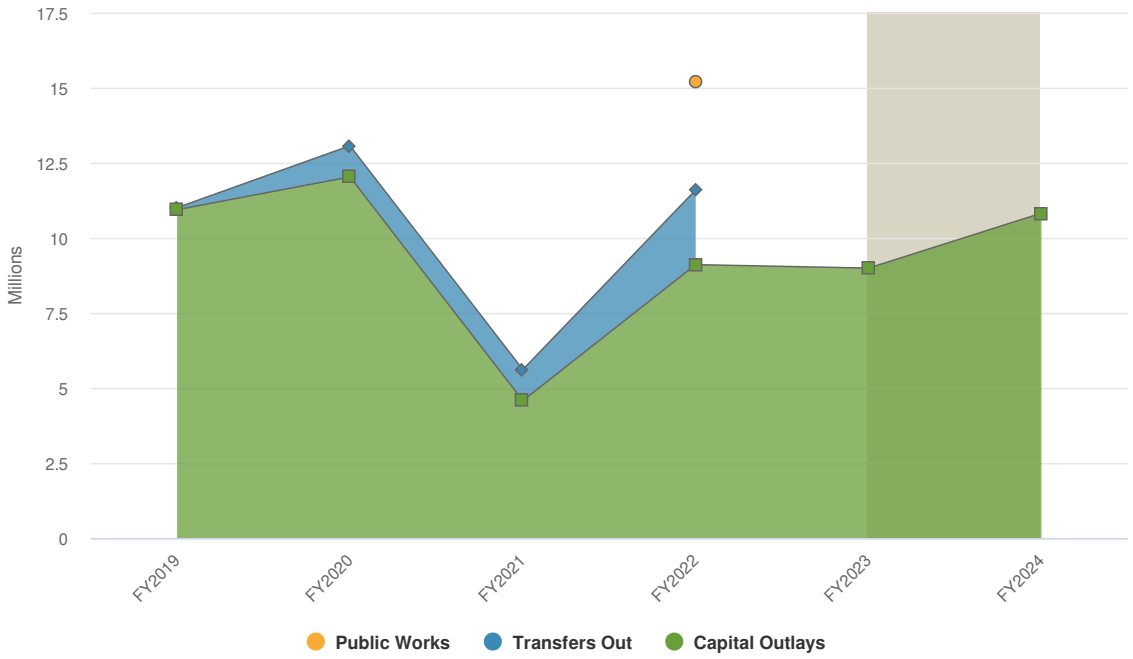
Public Improvement Project expenditures consist of engineering and consulting costs and construction costs.

Budgeted Expenditures by Function



An additional road project was included in 2020, due to a cooperative agreement with Xcel Energy. Projects were limited in 2021, due to the construction of the North Fire Station. That project is reflected in the Capital Projects section and consumed the City's self-imposed debt limit for 2021.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The City is completing 2 major street projects in 2024.

- Maplewood Drive/Cypress
- East Shore Drive

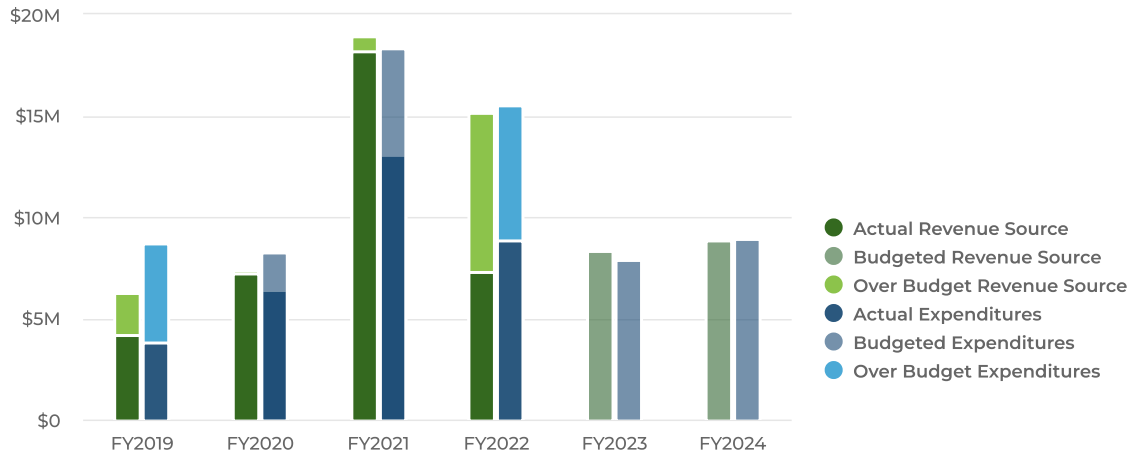
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Capital Outlays	$8,990,350.00	$10,820,000.00	20.4%
Total Expenditures:	**$8,990,350.00**	**$10,820,000.00**	**20.4%**

Other Capital Projects

Other capital project funds include the public safety equipment fund, park dedication fund, building improvement fund, tax increment financing funds, and other miscellaneous capital funds.

Summary

The City of Maplewood is projecting **$8.8M** of revenue (including transfers from other funds) in the other Capital Project Funds, which represents a 6.1%, or $515,533, increase over the prior year. Budgeted expenditures, including transfers, are projected to increase by 13.4% or $**1,069,074** to a total of **$8.9M** in FY2024.

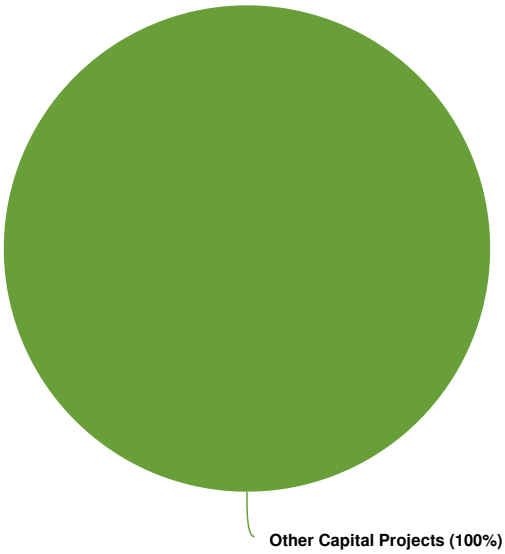


The increase in 2021 is due to the $13.1M construction of the North Fire Station.

Revenue by Fund

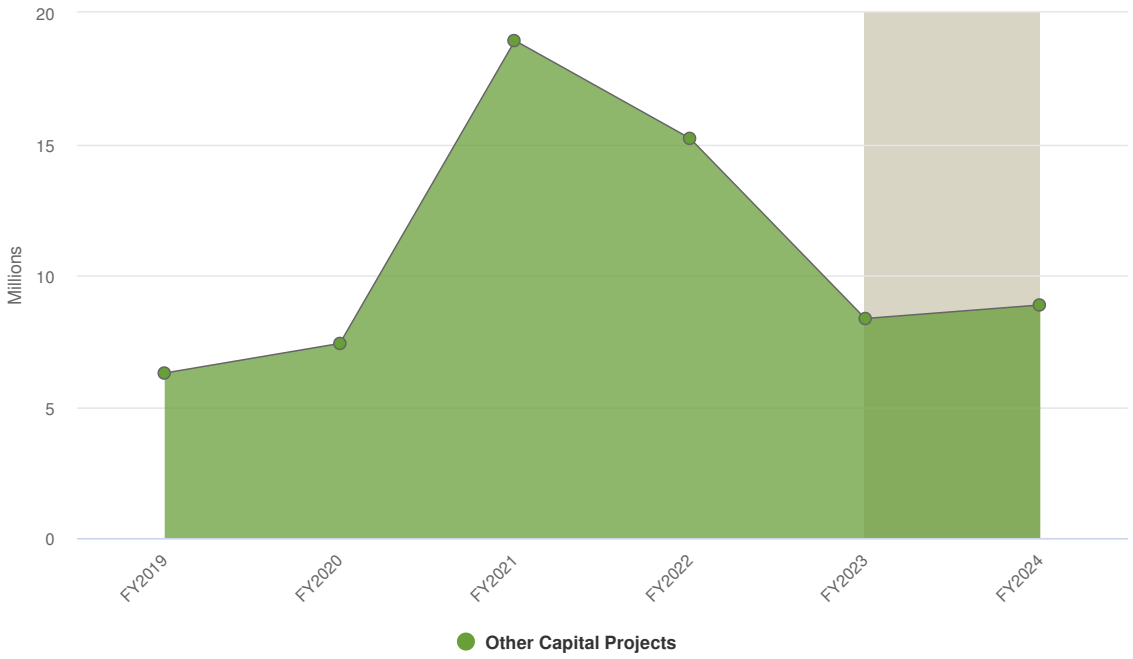
The capital project funds budget covers the acquisition of equipment and construction of major facilities. Revenue sources for the capital improvements budget include property taxes, tax increment financing revenues, intergovernmental revenues, charges for services, park availability charges, investment 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.

2024 Revenue by Fund



The 2024 budget document includes the 2024-2028 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.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

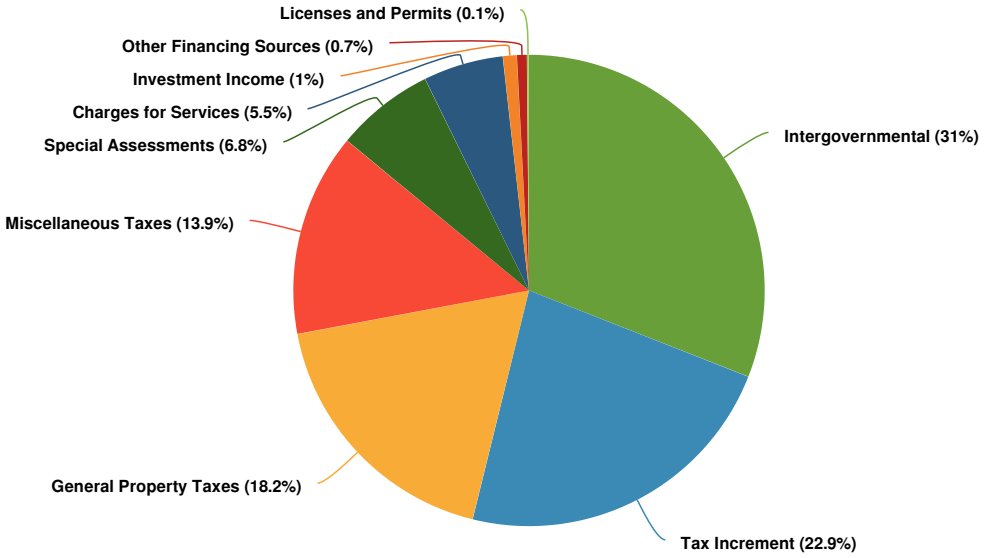
The increase in 2021 is due to the construction of the $13.1M North Fire Station.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Other Capital Projects	$8,355,173.00	$8,870,706.00	6.2%
Total Other Capital Projects:	**$8,355,173.00**	**$8,870,706.00**	**6.2%**

Revenues by Source

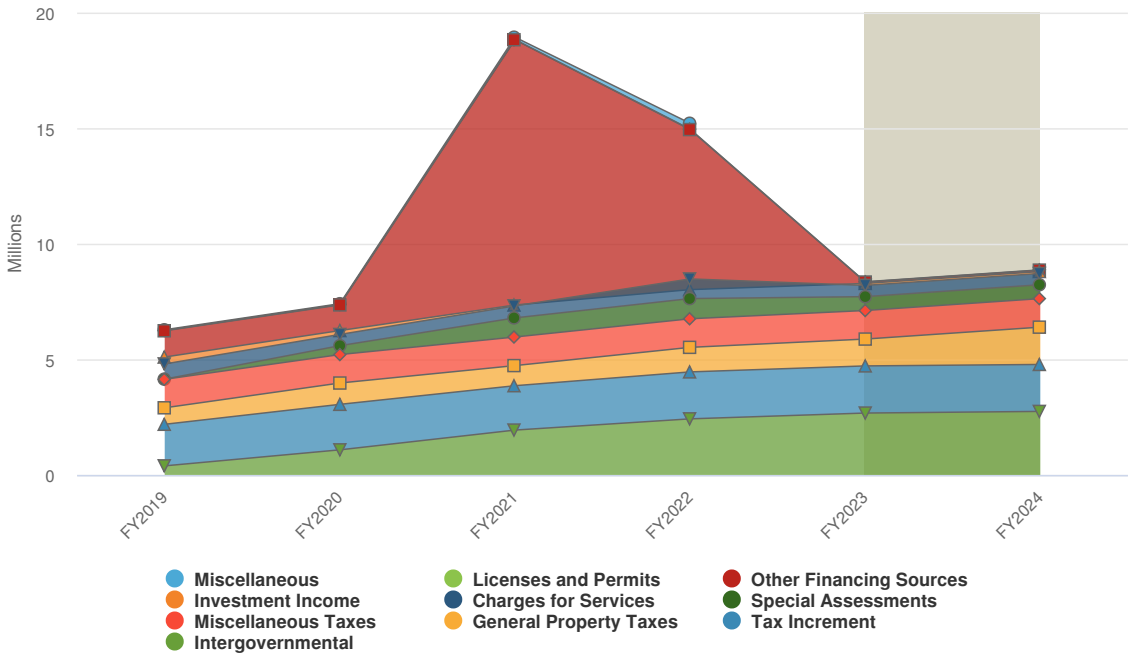
Intergovernmental revenues provide 31% of the financing for capital projects and, generally, consist of the State and local shares of street improvement projects.

Projected 2024 Revenues by Source



The North Fire Station in 2021 is the primary reason for deviation in spending. However, tax increment projects can also vary significantly from year to year.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

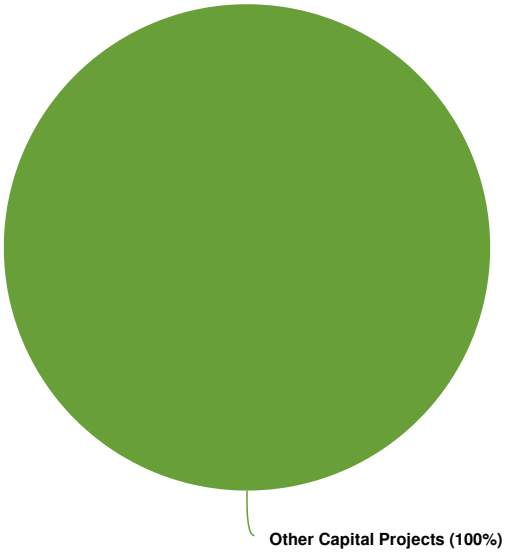
Licenses and permits revenue consist of right-of-way fees, which are random by nature.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
General Property Taxes	$1,161,486.00	$1,614,000.00	39%
Special Assessments	$600,000.00	$600,000.00	0%
Charges for Services	$486,700.00	$486,700.00	0%
Licenses and Permits	$12,000.00	$12,000.00	0%
Intergovernmental	$2,675,687.00	$2,746,706.00	2.7%
Other Financing Sources	$60,000.00	$60,000.00	0%
Tax Increment	$2,039,000.00	$2,031,000.00	-0.4%
Miscellaneous Taxes	$1,235,000.00	$1,235,000.00	0%
Investment Income	$85,300.00	$85,300.00	0%
Total Revenue Source:	**$8,355,173.00**	**$8,870,706.00**	**6.2%**

Expenditures by Fund

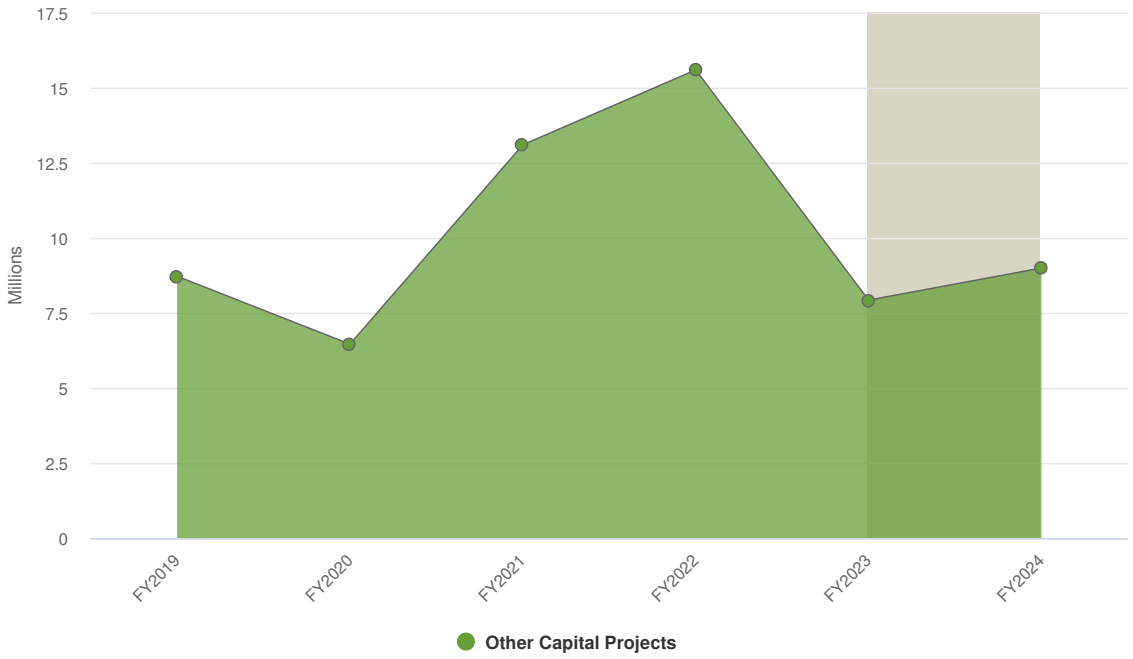
The Capital Project Fund budget is significantly less after 2022, due to the construction of the North Fire Station in 2021-2022. Expenditures for 2024 include improvements to city parks.

2024 Expenditures by Fund



Capital Project Funds consist of the Building Improvement Fund, Park Dedication Fund, Tax Increment Project Funds, the Public Safety Equipment Fund, the Fire Training Facility Fund, and other minor capital funds.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

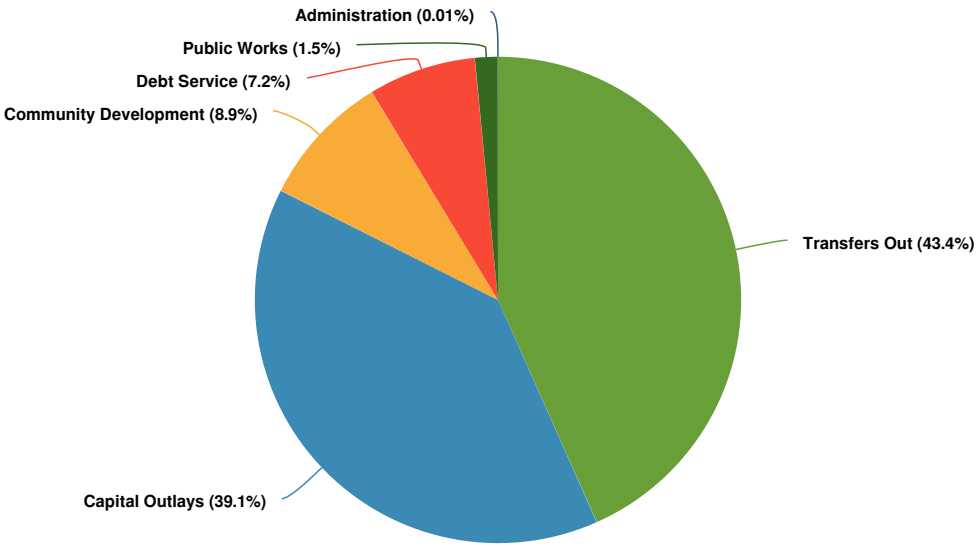
The City built a new fire station in 2021. Variations year over year include transfers out to Capital Project Funds from the Water Area Charge Funds and Street Improvement Fund.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Other Capital Projects	$7,923,720.00	$8,992,794.00	13.5%
Total Other Capital Projects:	**$7,923,720.00**	**$8,992,794.00**	**13.5%**

Expenditures by Function

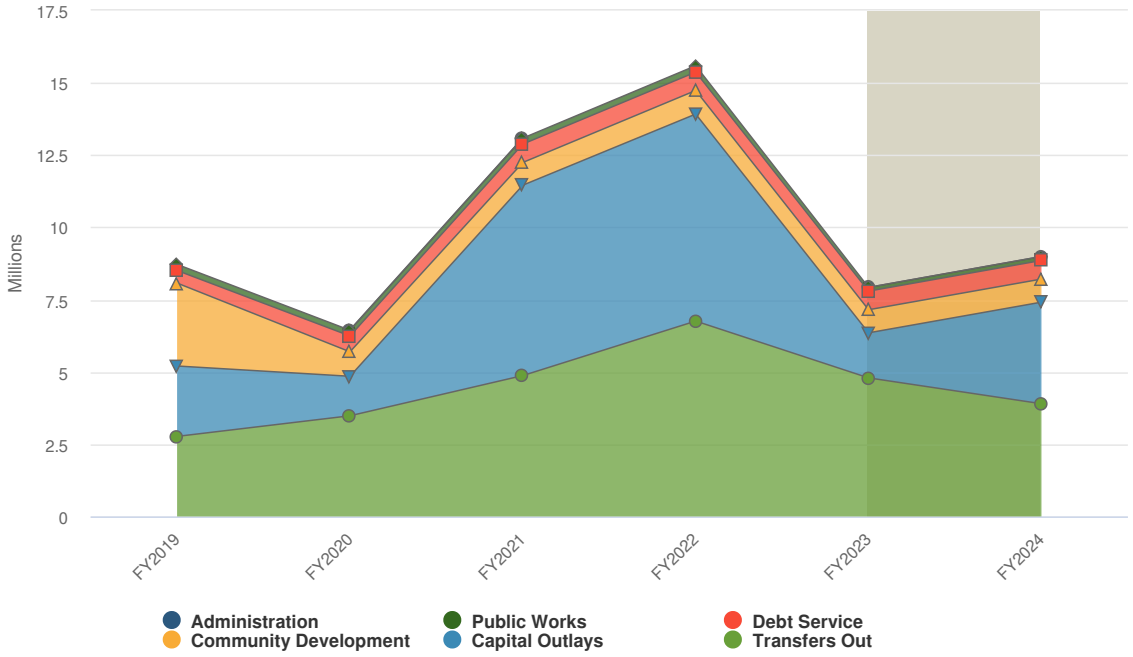
Transfers out are 43.4.5% of total expenditures. These transfers consist mostly of transfers from the Street Revitalization Fund to the Public Improvement Project funds.

Budgeted Expenditures by Function



The capital project funds finance building improvements, tax increment projects, and equipment purchases. The transfers out reflect transfers of resources to the public improvement project fund from the water and street funds for street projects.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The North Fire Station $13.1M was constructed in 2021.

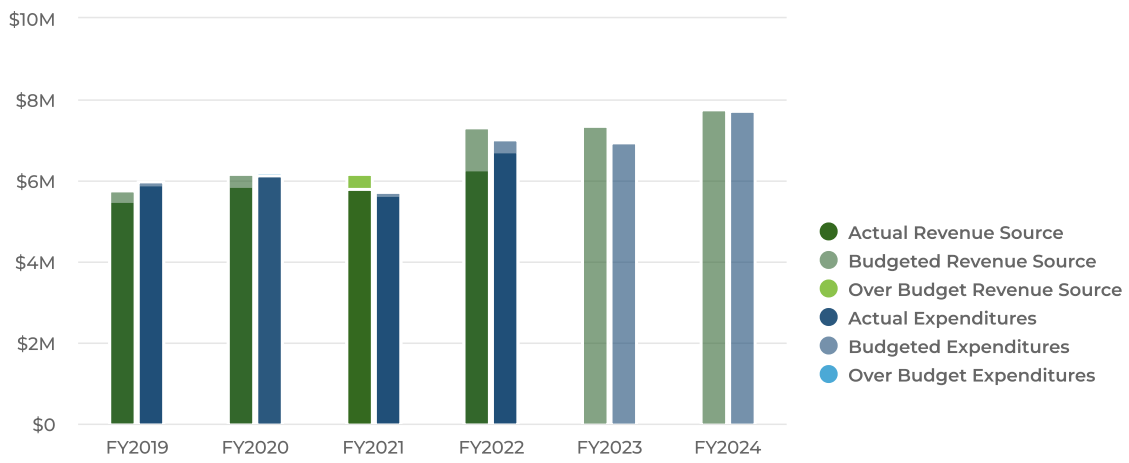
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Administration	$1,000.00	$1,000.00	0%
Public Works	$128,200.00	$136,200.00	6.2%
Community Development	$799,000.00	$799,000.00	0%
Capital Outlays	$1,558,376.00	$3,513,890.00	125.5%
Debt Service	$644,000.00	$644,000.00	0%
Transfers Out	$4,793,144.00	$3,898,704.00	-18.7%
Total Expenditures:	**$7,923,720.00**	**$8,992,794.00**	**13.5%**

Sanitary Sewer

The Sanitary Sewer Fund is an Enterprise Fund established to account for consumer sewer service charges used to finance sewer system operating and capital expenses.

Summary

The City of Maplewood is projecting $7.76M of revenue in FY2024, which represents a 5.5% increase over the prior year. Budgeted expenditures are projected to increase by 10.8% or $756.18K to $7.73M in FY2024.

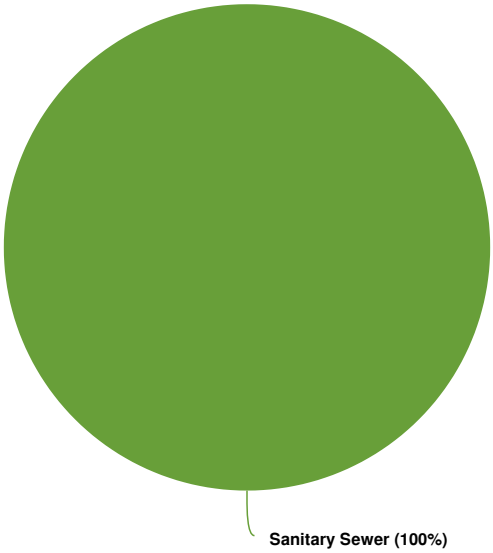


Sewer rates were raised 15% in 2022 in response to a significant increase in Met Council waste processing charges. Rates raised again 4.5% in 2023, and 6.0% in 2024, due to Met Council charges.

Revenue by Fund

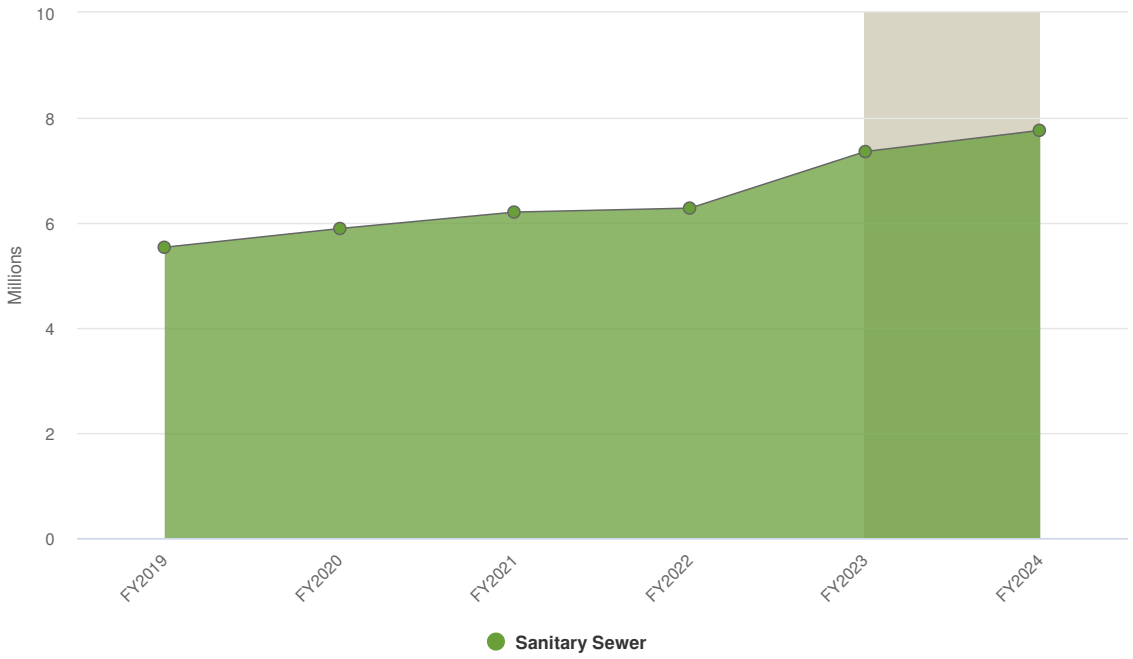
Sewer revenues are generated through user charges and are the primary revenue source to fund the sewer utility.

2024 Revenue by Fund



Sewer revenues also include capital contributions, which can vary significantly from year to year. Capital contributions consist of contributions of sewer infrastructure from the capital project funds after completion of the project. The sewer infrastructure in the project was financed with transfers from the sewer fund.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

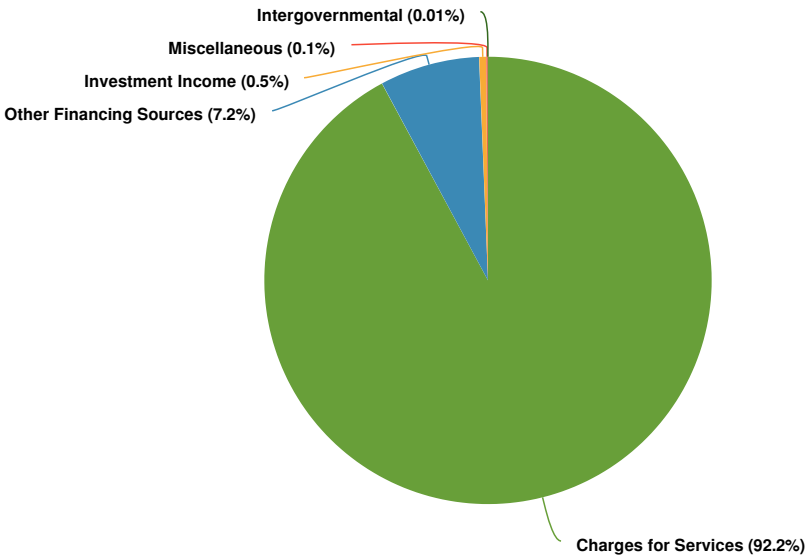
Sewer rates have remained relatively stable until the 2022 budget, when a large increase in waste processing costs required a significant increase to generate adequate revenue. Rates increased again in 2023 and 2024.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Sanitary Sewer	$7,355,850.00	$7,759,479.00	5.5%
Total Sanitary Sewer:	**$7,355,850.00**	**$7,759,479.00**	**5.5%**

Revenues by Source

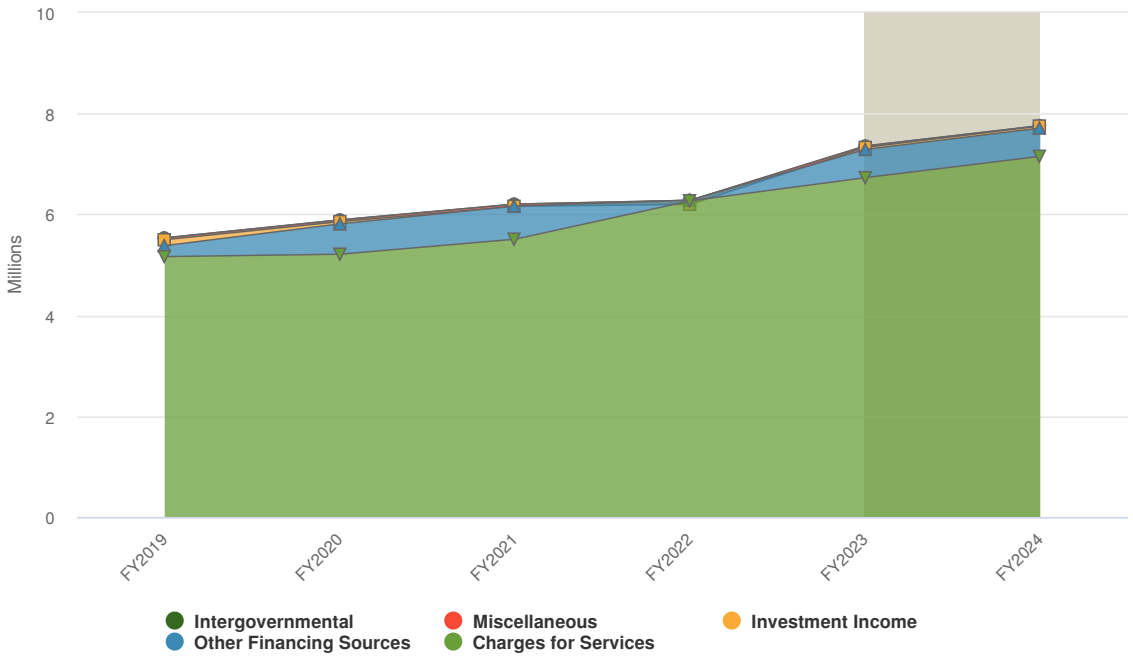
The primary revenue sources financing sewer activities include user charges and capital contributions (reflected as other financing sources).

Projected 2024 Revenues by Source



Capital contributions, reflected in other revenue sources, will vary from year to year depending on the number and type of street projects taking place.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

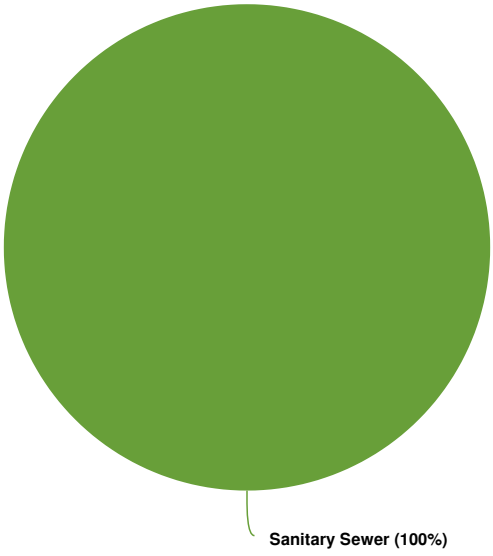
Waste processing charges are set by the Met Council and increased significantly for 2022, resulting in a rate hike to users. This was due, in part, to updated metering equipment installed in conjunction with a road project. The new meters are recording more accurate readings, resulting in an increase in flow charges. Met Council increased rates again 4.5% in 2023 and 6% in 2024, resulting in an equivalent increase to utility users by the City.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	$6,727,150.00	$7,150,779.00	6.3%
Intergovernmental	$1,000.00	$1,000.00	0%
Miscellaneous	$28,000.00	$8,000.00	-71.4%
Other Financing Sources	$559,700.00	$559,700.00	0%
Investment Income	$40,000.00	$40,000.00	0%
Total Revenue Source:	**$7,355,850.00**	**$7,759,479.00**	**5.5%**

Expenditures by Fund

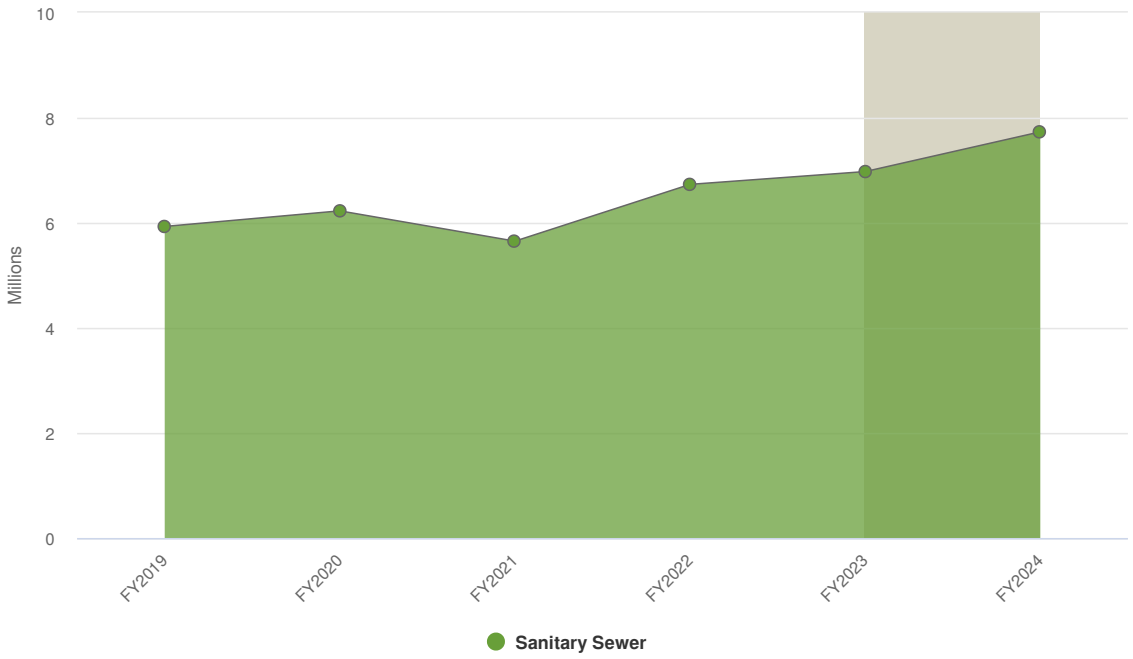
Met Council waste processing charges comprise over 93% of sewer operating expenses, and are the primary driver in establishing rates.

2024 Expenditures by Fund



The Sewer Fund is an enterprise, or business-like, fund. Personnel costs make up over 12% of operating costs; however, waste processing charges are the largest expense.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

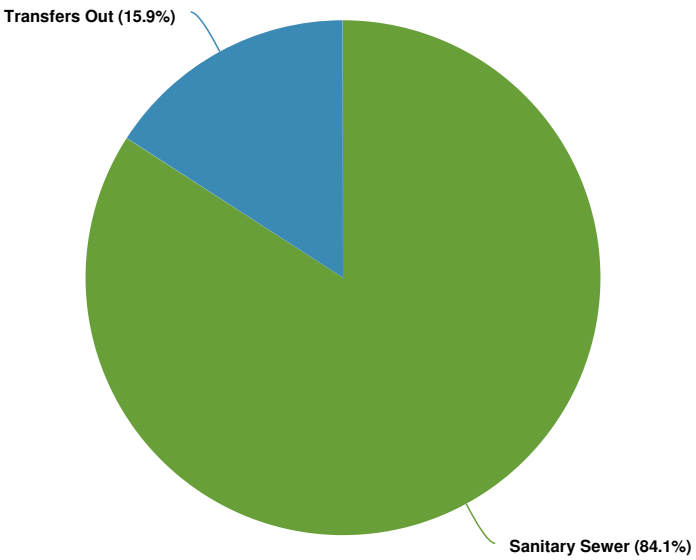
Personnel costs remained constant in 2023 and after, due to a change in the allocation of public works wages. However, waste processing costs increased over 15% for 2022, 4.5% for 2023 and 6% for 2024.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Sanitary Sewer	$6,974,620.68	$7,730,798.81	10.8%
Total Sanitary Sewer:	**$6,974,620.68**	**$7,730,798.81**	**10.8%**

Expenditures by Function

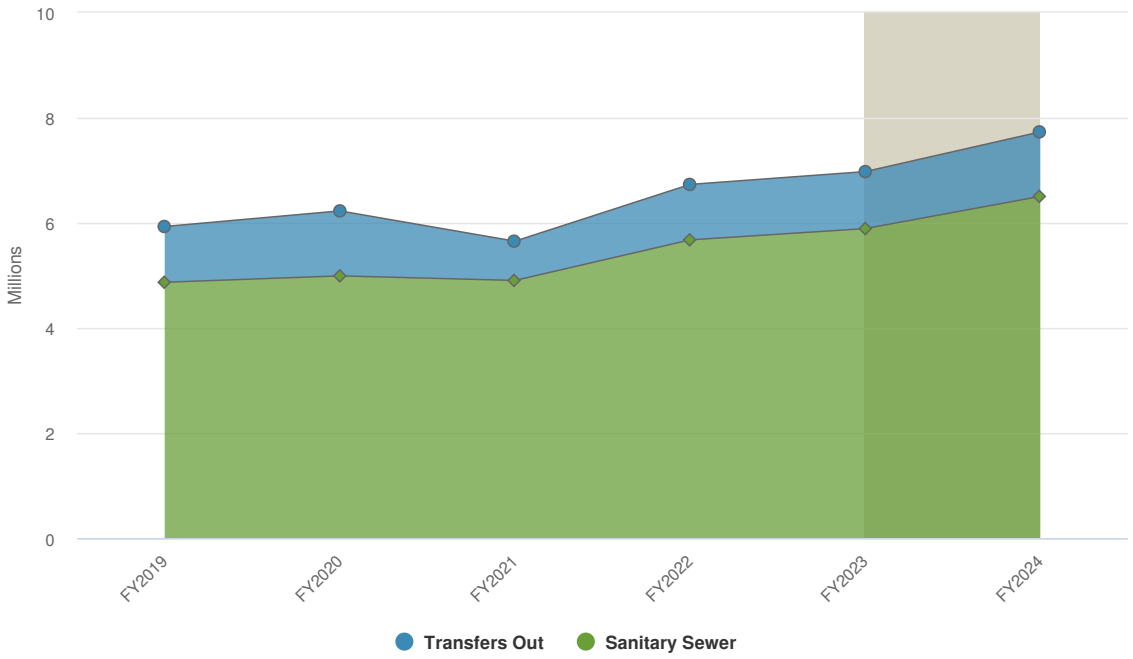
Sewer operating costs are over 84% of the total Sewer Fund budget. Nearly 16% of the budget is reflected in Transfers Out, which consist of transfers to project funds for the sewer component of the street project and transfers to the General Fund for administration.

Budgeted Expenditures by Function



Transfers out will vary from year to year, depending on the size and scope of the street projects.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Sewer operations have increased due to inflation over time; however, there was a significant increase in waste processing costs in 2022 and again in 2023.

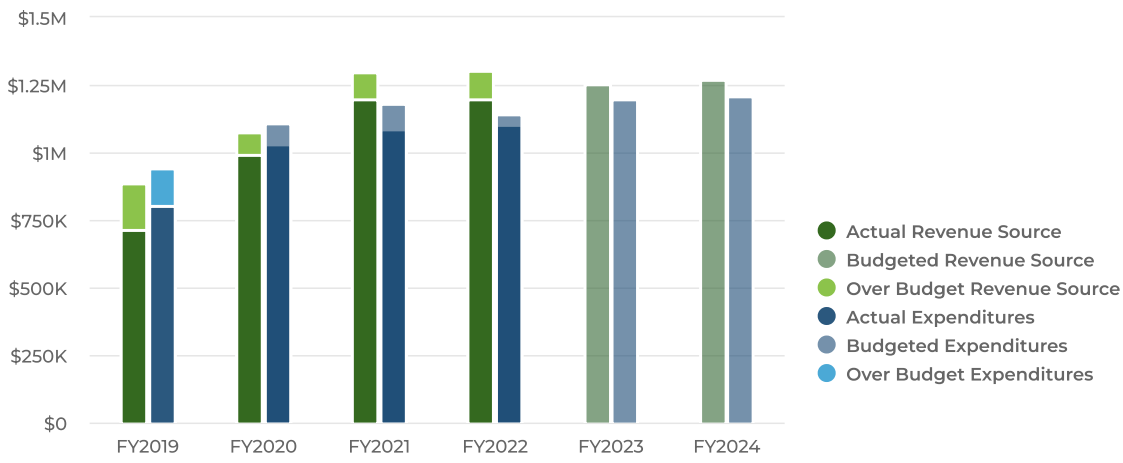
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Sanitary Sewer	$5,889,558.68	$6,503,409.81	10.4%
Transfers Out	$1,085,062.00	$1,227,389.00	13.1%
Total Expenditures:	**$6,974,620.68**	**$7,730,798.81**	**10.8%**

Recycling

The Recycling Fund is an Enterprise Fund that accounts for the use of recycling fees and state grants used to finance recycling costs and public education on solid waste reduction and recycling.

Summary

The City of Maplewood is projecting $1.27M of revenue in FY2024, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or $8.92K to $1.21M in FY2024.

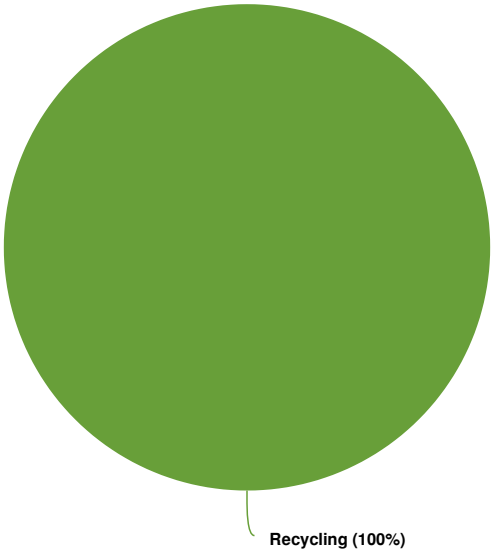


Recycling user fees will increase by 4% in 2024. Current revenues are adequate to finance the projected expenditures.

Revenue by Fund

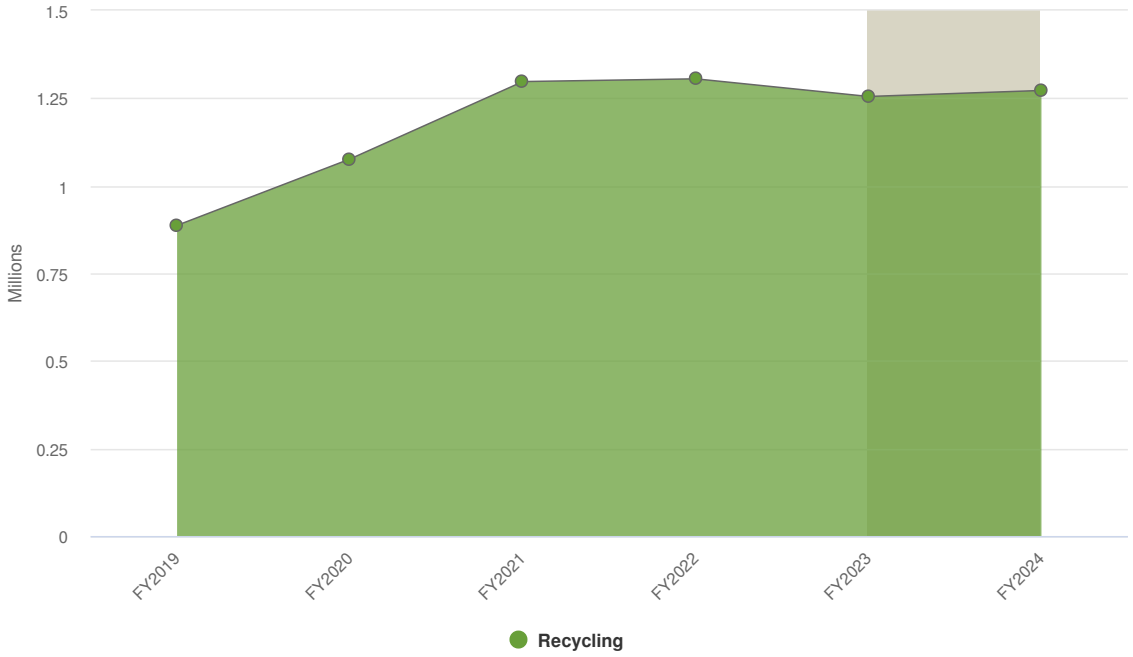
Hauler rates have increased significantly over the last few years, but will remain stable in 2024.

2024 Revenue by Fund



The City entered into a new contract with the hauler in 2019, which included a series of increases over three years. The contract rates are stable for FY 2024.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

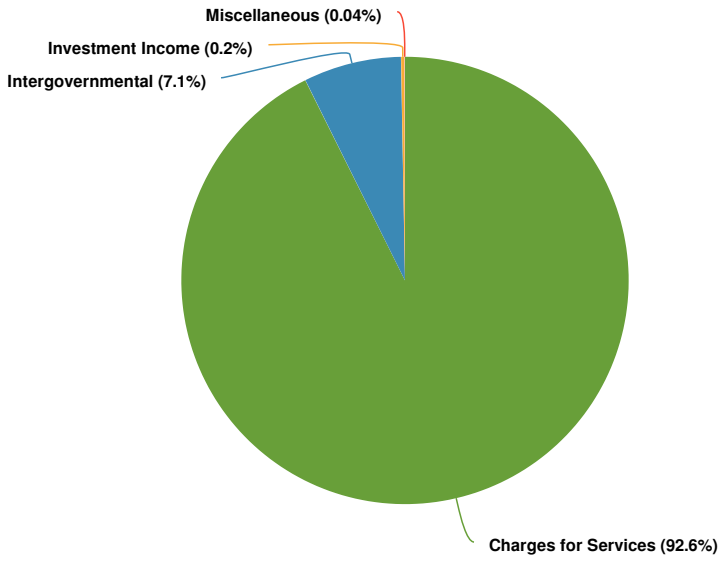
Revenues also include $80,000 annually for trash cart fees.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Recycling	$1,254,850.00	$1,272,000.00	1.4%
Total Recycling:	**$1,254,850.00**	**$1,272,000.00**	**1.4%**

Revenues by Source

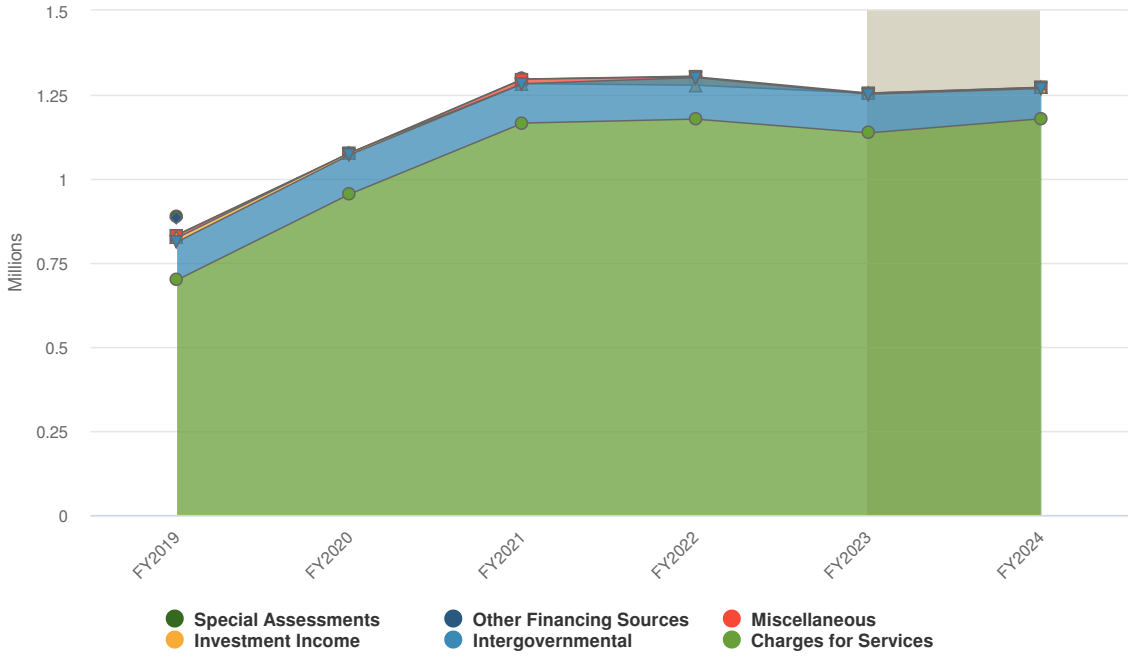
Revenues are primarily derived from user charges. The City also receives a State grant in the amount of $96,500 annually for recycling.

Projected 2024 Revenues by Source



The Council will consider another fee increase in 2025, if costs continue to rise.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

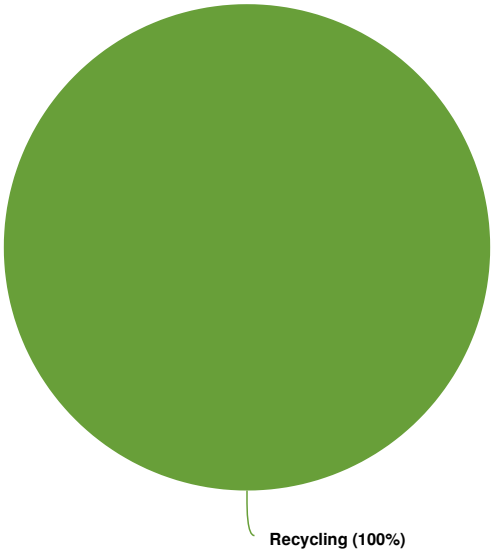
The City's hauler contract was stable for ten years. The new contract included significant increases, but is currently stable.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	$1,136,250.00	$1,178,500.00	3.7%
Intergovernmental	$115,100.00	$90,000.00	-21.8%
Miscellaneous	$500.00	$500.00	0%
Investment Income	$3,000.00	$3,000.00	0%
Total Revenue Source:	**$1,254,850.00**	**$1,272,000.00**	**1.4%**

Expenditures by Fund

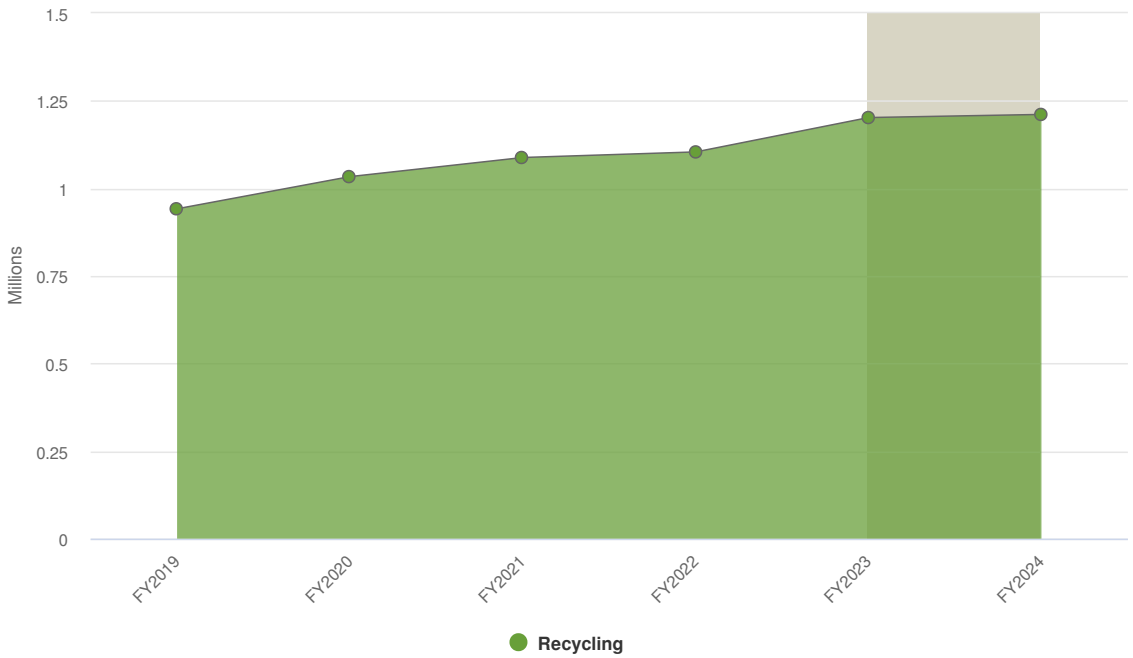
Expenditures are only slightly higher in 2024, less than 1% more than the prior year. Increases are inflationary in nature.

2024 Expenditures by Fund



The Recycling Fund is an Enterprise, or business-type, fund. Expenses are financed through user charges.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

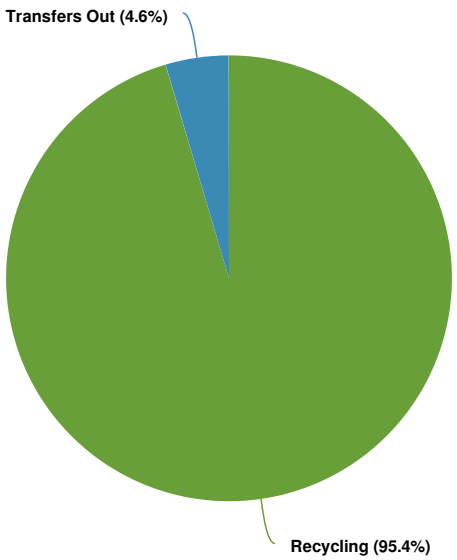
Hauler increases are the primary factor in the expense trend.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Recycling	$1,202,223.30	$1,211,145.59	0.7%
Total Recycling:	**$1,202,223.30**	**$1,211,145.59**	**0.7%**

Expenditures by Function

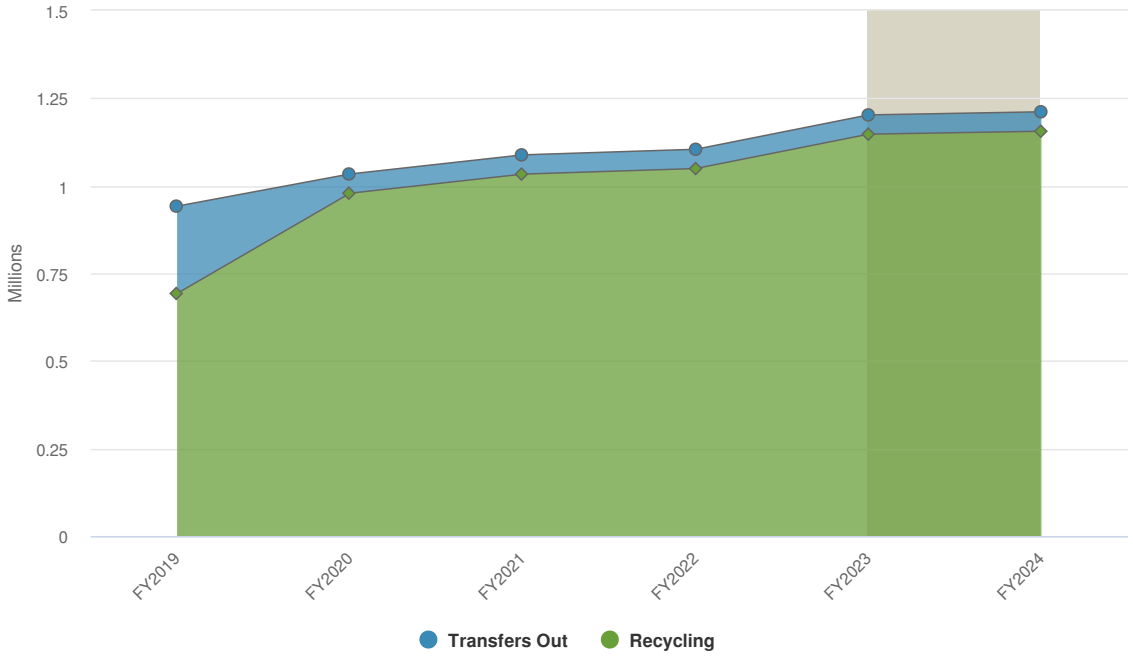
Transfers out consist of an administrative transfer to the General Fund, in the amount of $55,550 per year.

Budgeted Expenditures by Function



The City also provides educational programming relating to Recycling.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The spike in 2019 in transfers out is the result of a transfer to the Trash Fund, which was in deficit status, to combine the funds.

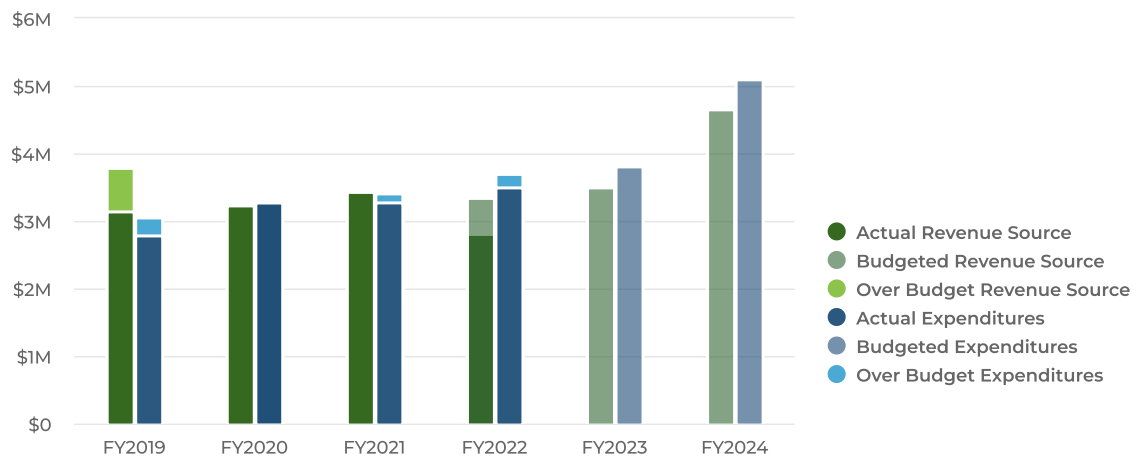
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Recycling	$1,147,223.30	$1,155,595.59	0.7%
Transfers Out	$55,000.00	$55,550.00	1%
Total Expenditures:	**$1,202,223.30**	**$1,211,145.59**	**0.7%**

Ambulance Fund

The Ambulance Fund is an Enterprise Fund established to account for customer service charges used to finance the operating expenses for ambulance services.

Summary

The City of Maplewood is projecting $4.67M of revenue in FY2024, which represents a 32.8% increase over the prior year. Budgeted expenditures are projected to increase by 33.5% or $1.28M to $5.1M in FY2024.

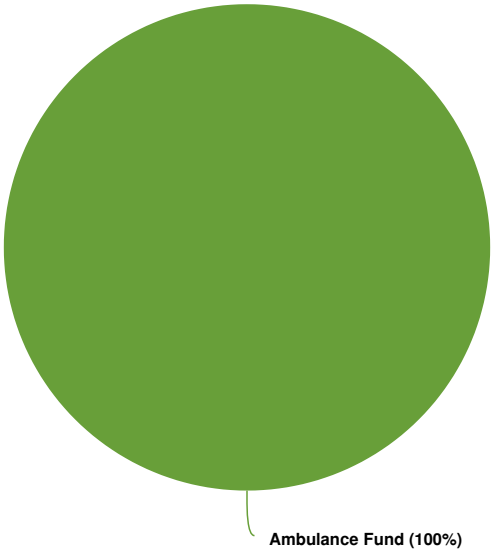


Ambulance revenue has been down since 2020, due to Covid-19. Usage is currently trending back up. In addition, rates were raised for 2024 after a long period of no increases.

Revenue by Fund

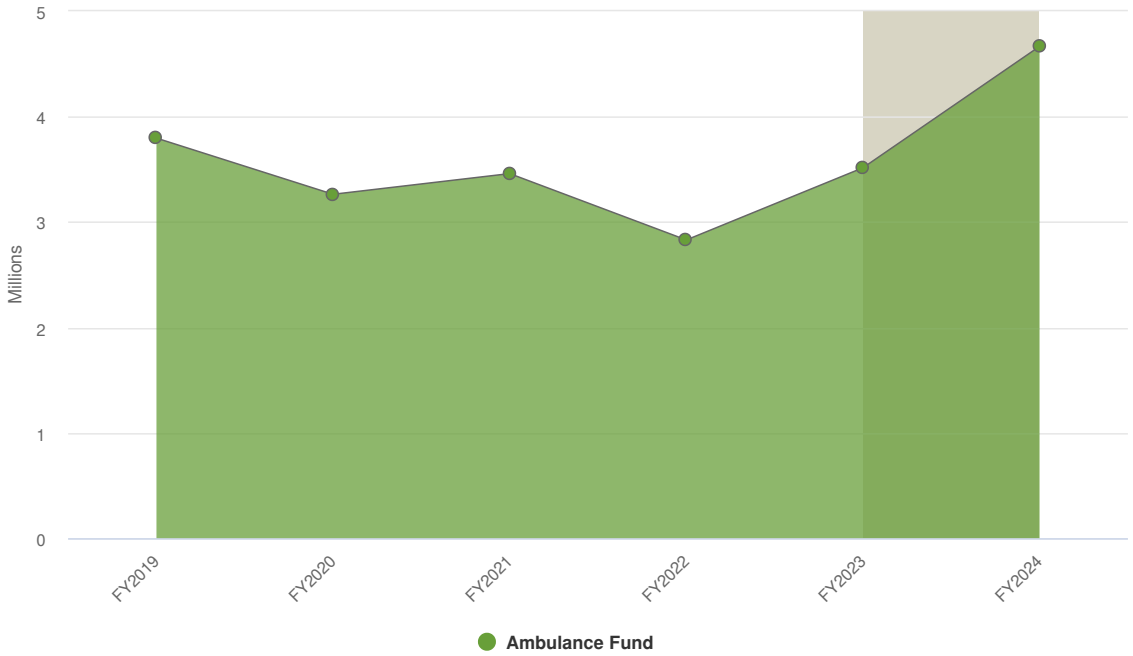
Ambulance revenue is derived primarily from user charges.

2024 Revenue by Fund



The Ambulance Fund is an Enterprise, or business-type, fund.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

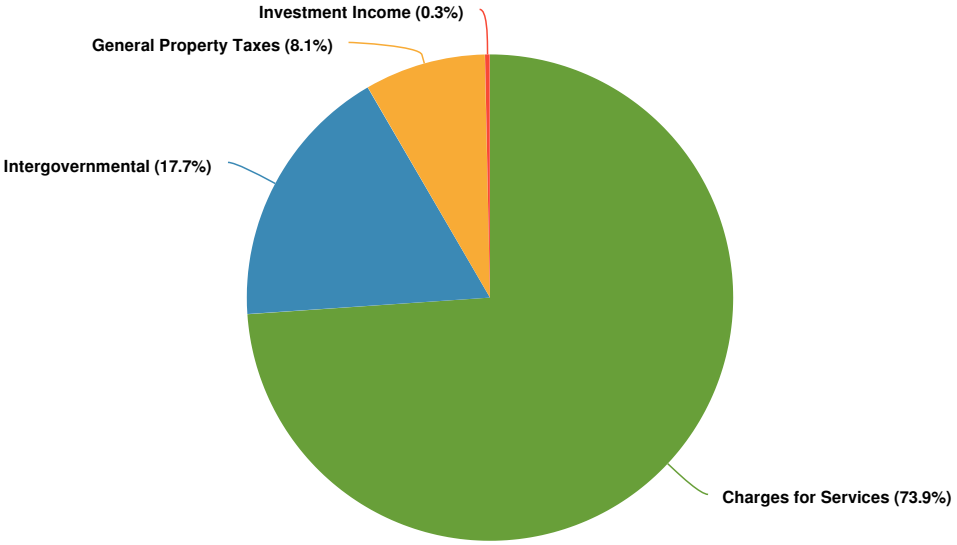
Ambulance calls were significantly reduced at the beginning of the pandemic, and are slowly returning to normal.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Ambulance Fund	$3,515,000.00	$4,667,023.00	32.8%
Total Ambulance Fund:	**$3,515,000.00**	**$4,667,023.00**	**32.8%**

Revenues by Source

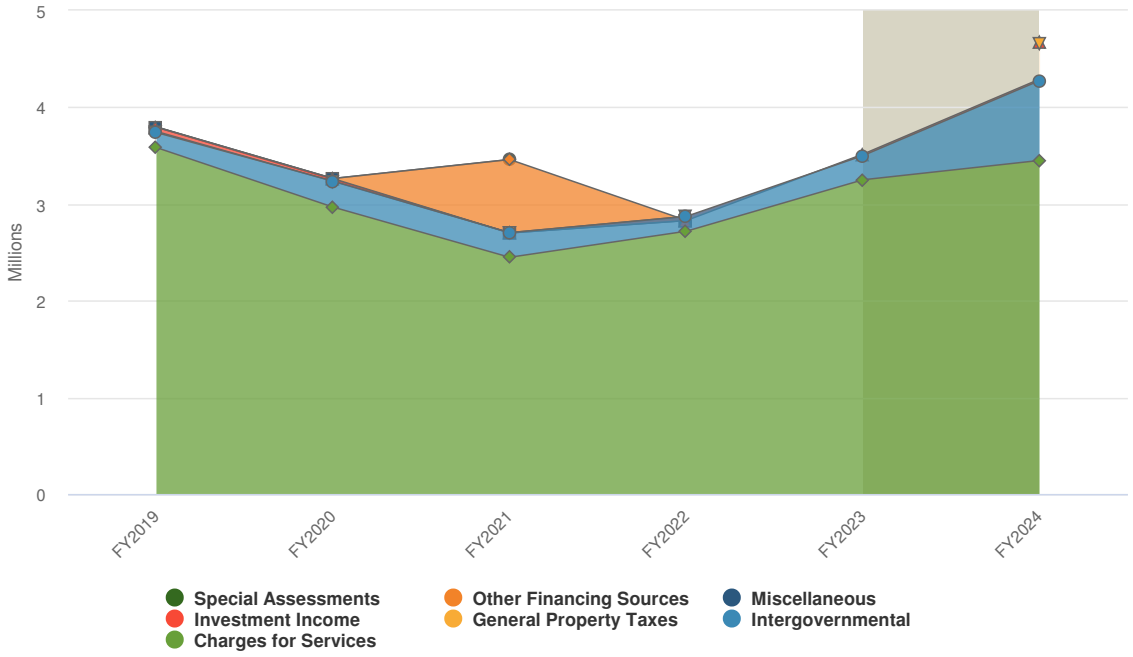
Intergovernmental revenue provides 17.7% of total revenues. This is in the form of a federal intergovernmental transfer, designed to compensate local governments with ambulance services for a portion of the charges not reimbursable by Medicare.

Projected 2024 Revenues by Source



2022 revenue related to user charges was budgeted conservatively, as the impact of the pandemic on ongoing operations is unknown. 2024 revenue is expected to increase, due to increased usage, a rate increase, and a federal increase in Medicare payments.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

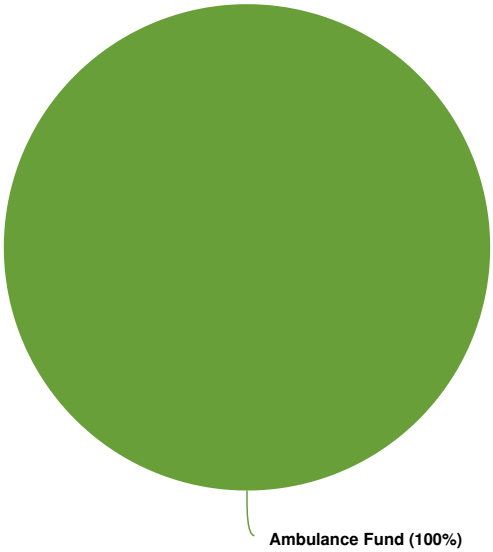
The City no longer subsidizes the Ambulance Fund with property taxes.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
General Property Taxes	$0.00	$376,034.00	N/A
Charges for Services	$3,250,000.00	$3,450,000.00	6.2%
Intergovernmental	$250,000.00	$825,989.00	230.4%
Investment Income	$15,000.00	$15,000.00	0%
Total Revenue Source:	**$3,515,000.00**	**$4,667,023.00**	**32.8%**

Expenditures by Fund

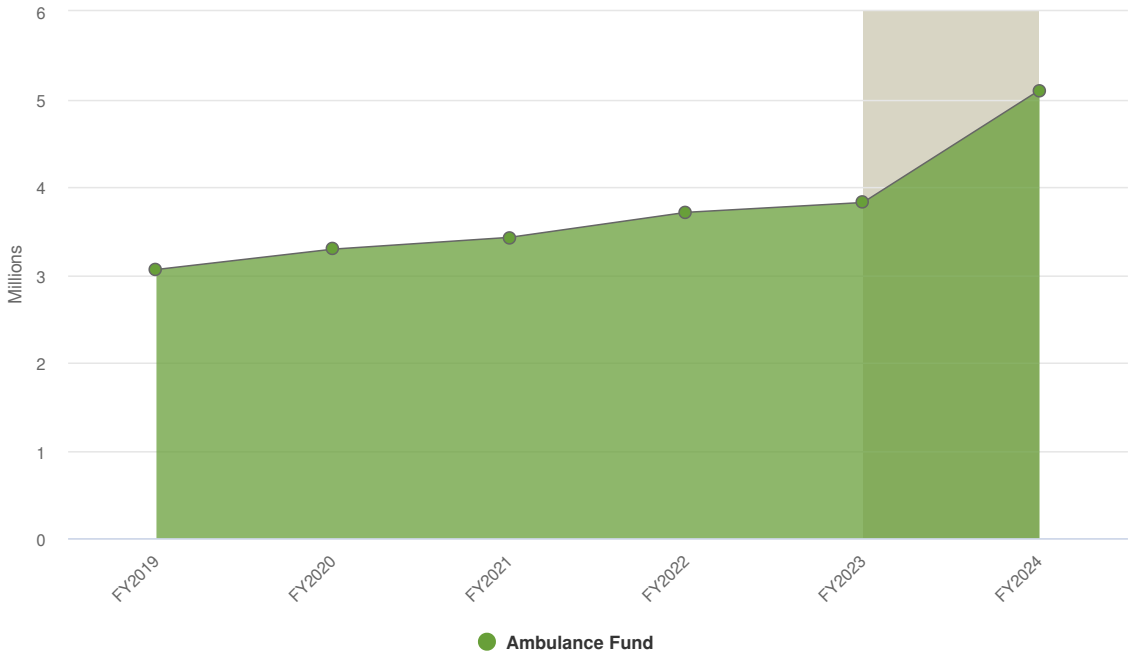
The increase in expenditures is primarily inflationary, but includes the addition of three new paramedics in 2024.

2024 Expenditures by Fund



Depreciation expense has increased, due to the new ambulances purchased over the last four years.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

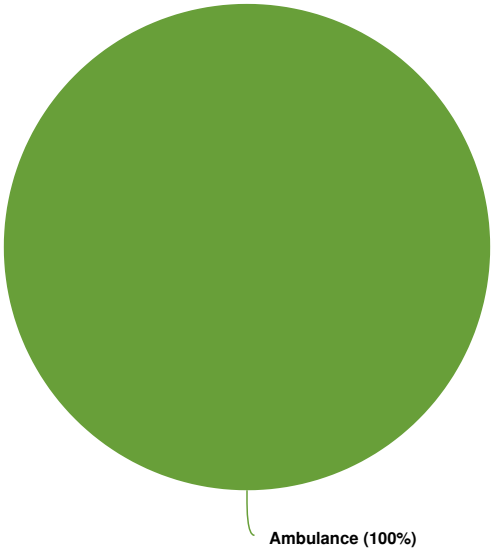
Expenditures have trended up at an inflationary rate.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Ambulance Fund	$3,822,170.04	$5,102,332.83	33.5%
Total Ambulance Fund:	**$3,822,170.04**	**$5,102,332.83**	**33.5%**

Expenditures by Function

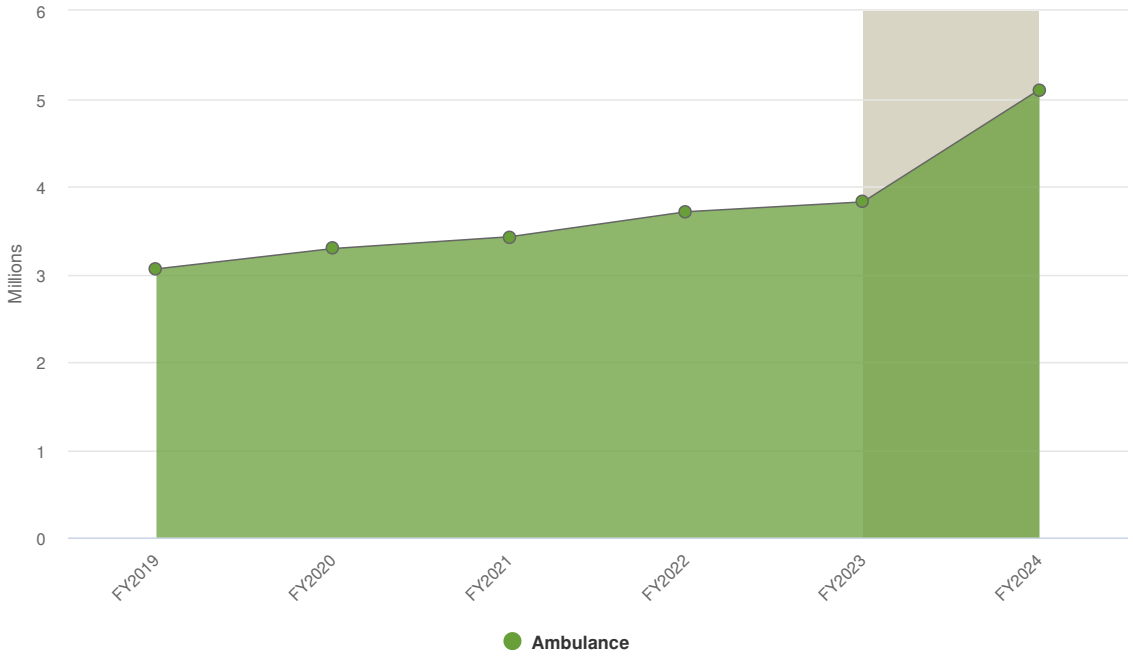
Employees will receive a 3% general adjustment and any applicable market adjustment in 2024. Fire and EMS FTE count is up 3.0, but only 1.8 is attributed to the Ambulance Fund.

Budgeted Expenditures by Function



The Ambulance Fund is a self-supporting Enterprise Fund.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Expenditures have trended up due to inflation. Personnel costs have trended up because the City moved to a full-time department in 2019 and 1.8 FTE's were added in 2024.

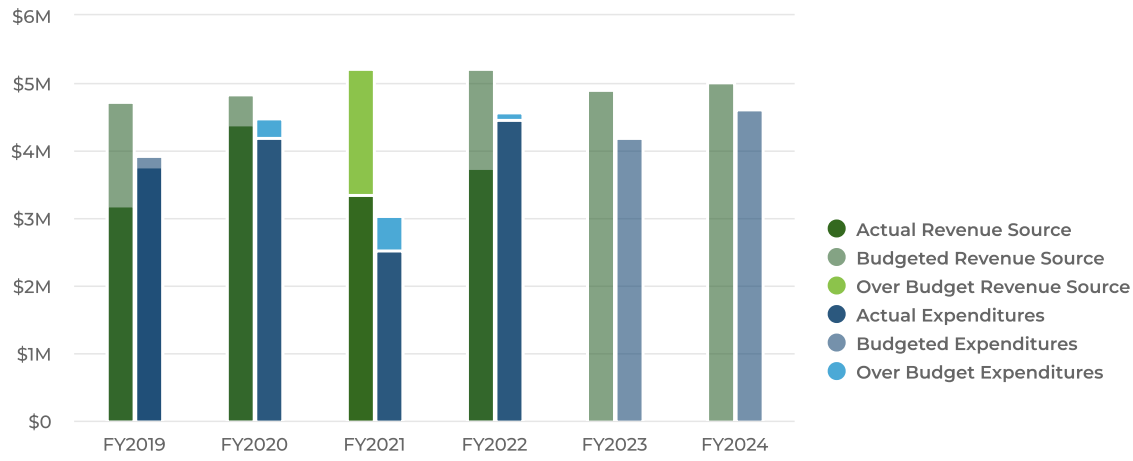
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Ambulance	$3,822,170.04	$5,102,332.83	33.5%
Total Expenditures:	**$3,822,170.04**	**$5,102,332.83**	**33.5%**

Environmental Utility

The Environmental Utility Fund is an Enterprise Fund that accounts for revenues and expenses related to the administration, planning, implementation, and maintenance of the storm water management program. Revenues are derived from service charges levied on utility users.

Summary

The City of Maplewood is projecting $5.01M of revenue in FY2024, which represents a 2.0% increase over the prior year. Budgeted expenditures are projected to increase by 10.1% or $426.23K to $4.63M in FY2024.

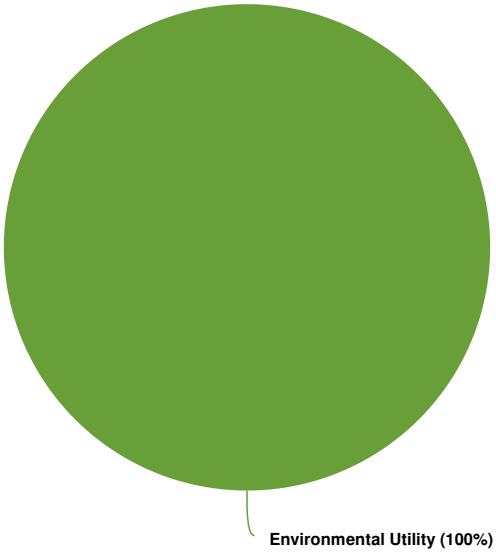


The downward trend in expenditures for BY 2021-2023 is simply the result of variances in the amount of funding transferred to the Public Improvement Project Fund for the stormwater component of the specific street projects for those years.

Revenue by Fund

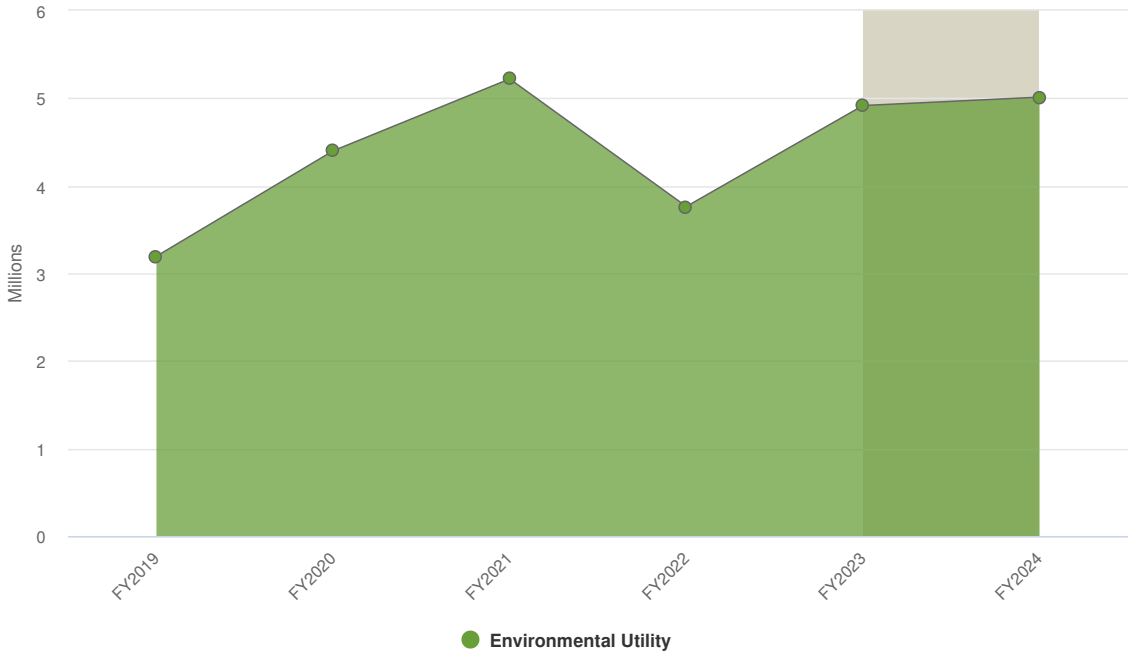
The Environmental Utility Fund is an Enterprise, or business-type, fund that relies on user charges to fund expenses.

2024 Revenue by Fund



The Environmental Utility Fund finances the stormwater component of street projects, provides for environmental education, and funds other water-quality endeavors.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

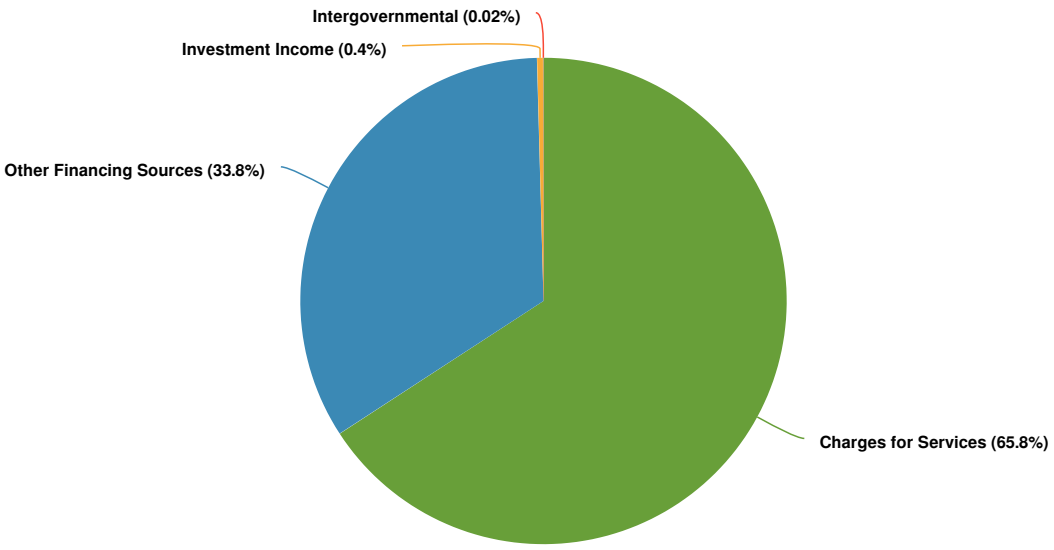
The City is raising user fees 3% in 2024, but has not raised user fees since 2020. Large variances in revenue are the result of capital contributions from the Public Improvement Project Fund. The project fund contributes the stormwater portion of the infrastructure, which was financed by a transfer out of the Environmental Utility Fund.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Environmental Utility	$4,915,800.00	$5,011,890.00	2%
Total Environmental Utility:	**$4,915,800.00**	**$5,011,890.00**	**2%**

Revenues by Source

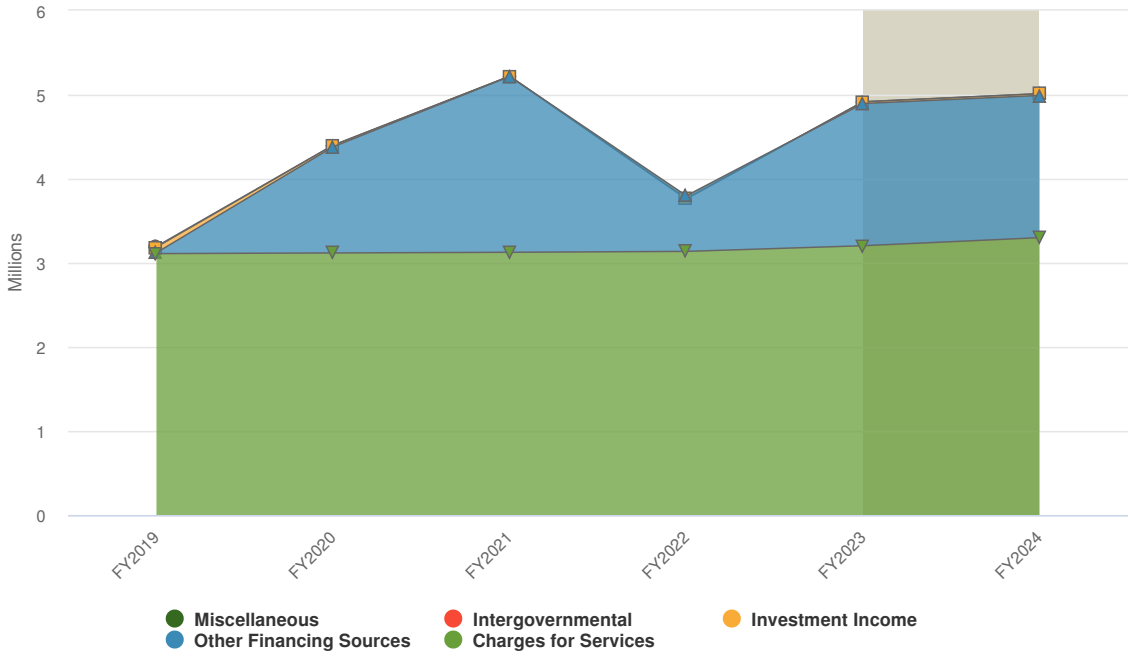
Other Financing Sources primarily consists of capital contributions from the Public Improvement Projects Fund. These contributions are generally stormwater infrastructure that was financed through Transfers Out from the Environmental Utility Fund.

Projected 2024 Revenues by Source



Other financing sources primarily consist of Capital Contributions. These are contributions of infrastructure from the Public Improvement Projects Fund, which was financed through Transfers Out from the Environmental Utility Fund.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

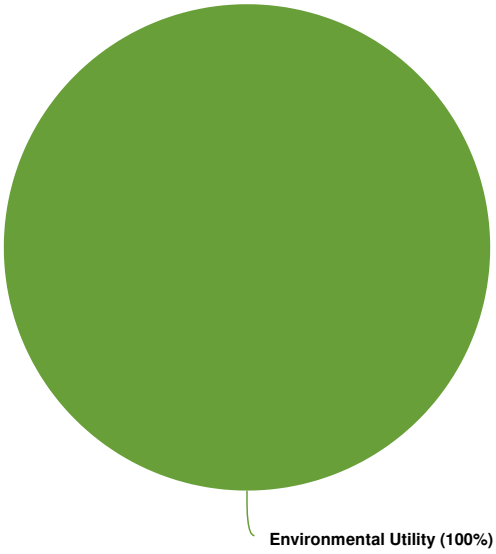
Other Financing Sources will vary, depending on the extent of the infrastructure being contributed back to the Environmental Utility Fund in a given year.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Charges for Services	$3,203,000.00	$3,299,090.00	3%
Intergovernmental	$1,000.00	$1,000.00	0%
Other Financing Sources	$1,691,800.00	$1,691,800.00	0%
Investment Income	$20,000.00	$20,000.00	0%
Total Revenue Source:	**$4,915,800.00**	**$5,011,890.00**	**2%**

Expenditures by Fund

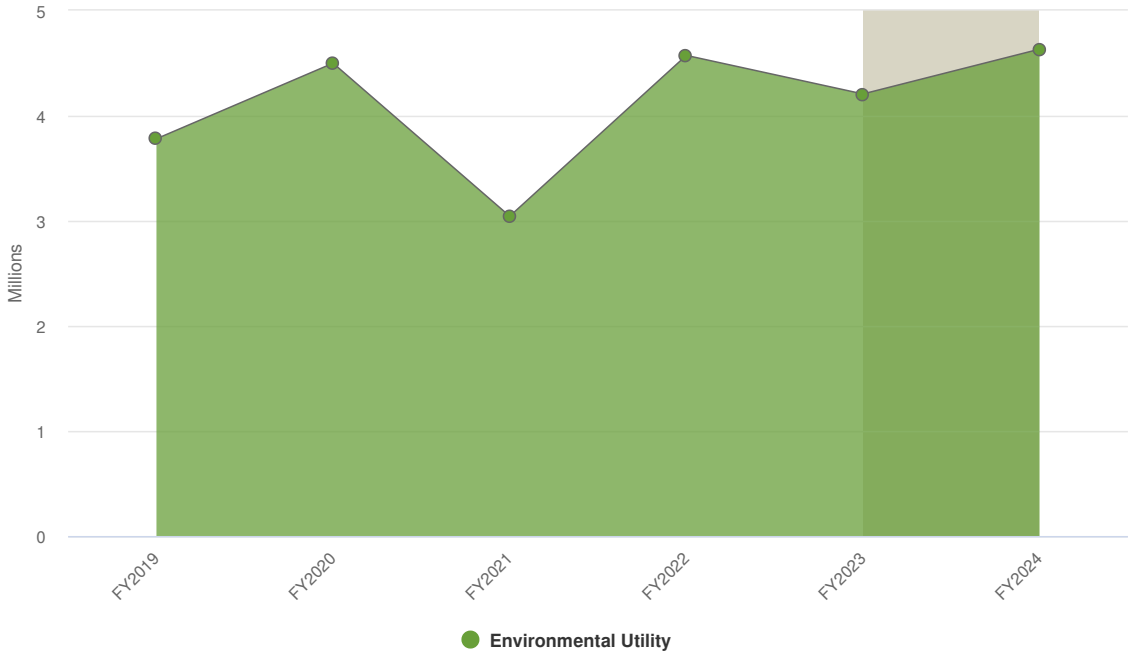
The Environmental Utility Fund is an Enterprise, or business-type, fund that relies primarily on user charges to fund expenses.

2024 Expenditures by Fund



Environmental fees fund water-quality projects, environmental education, and other environmental programs.

Budgeted and Historical 2024 Expenditures by Fund



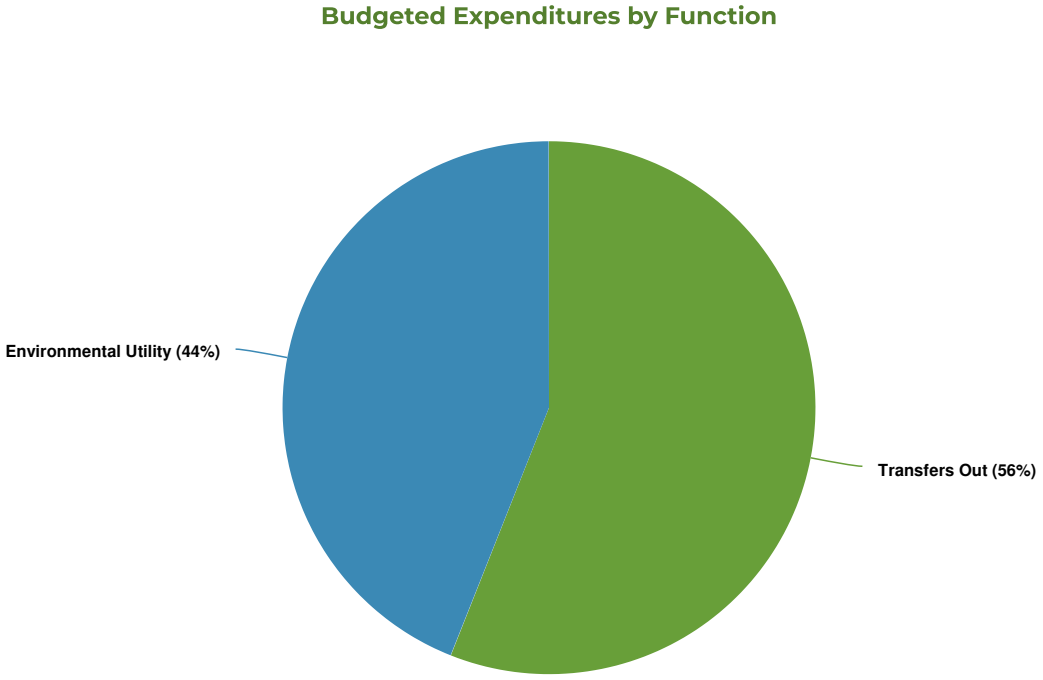
Grey background indicates budgeted figures.

The year-over-year variance in expenses is largely due to the amount of Transfers Out to Public Improvement Project funds to fund stormwater infrastructure projects related to a street project.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Environmental Utility	$4,206,958.82	$4,633,185.90	10.1%
Total Environmental Utility:	**$4,206,958.82**	**$4,633,185.90**	**10.1%**

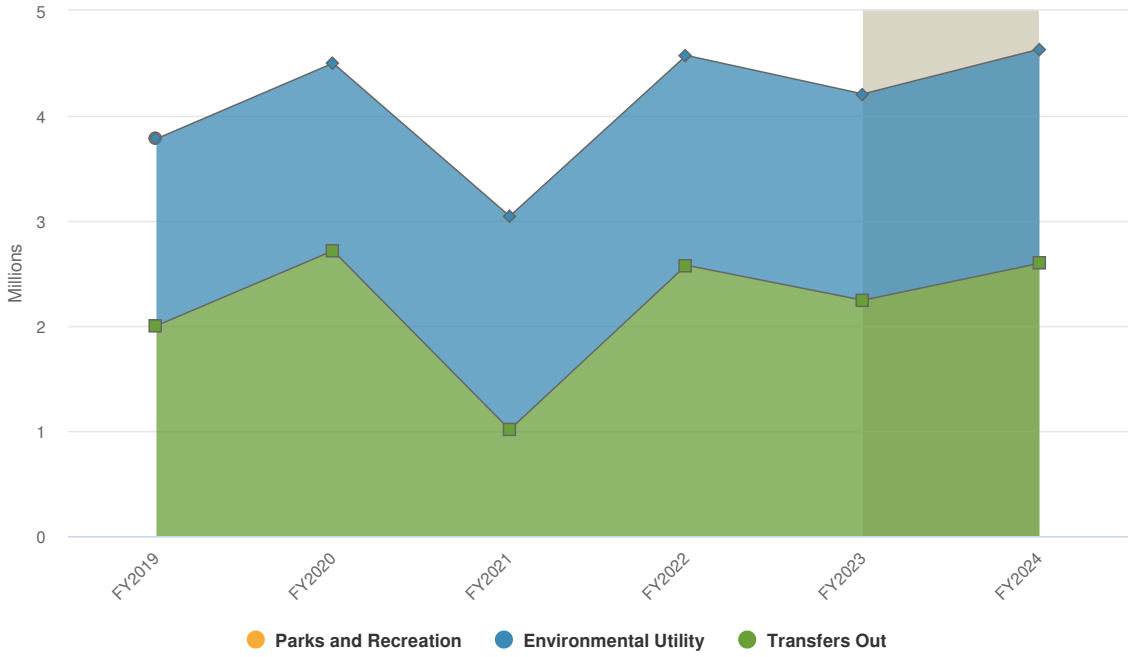
Expenditures by Function

Transfers out represent transfers to capital project funds to finance stormwater improvements. Environmental utility charges relate to maintenance activities and education initiatives to improve water quality.



Transfers out vary from year to year, based on the number and scope of stormwater improvement projects.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Expenditures were down in 2021, because the stormwater improvement projects were minimal for that year.

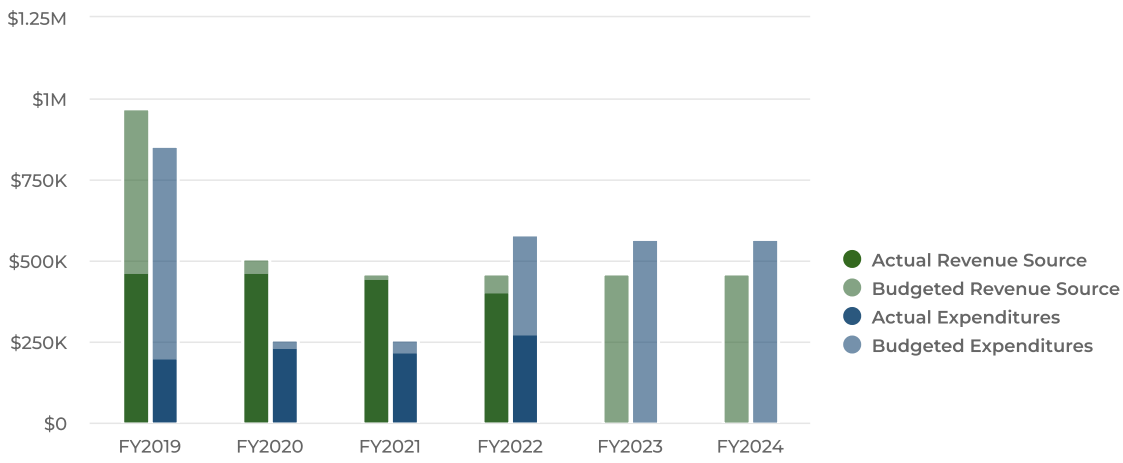
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Environmental Utility	$1,963,288.82	$2,037,610.90	3.8%
Transfers Out	$2,243,670.00	$2,595,575.00	15.7%
Total Expenditures:	**$4,206,958.82**	**$4,633,185.90**	**10.1%**

Streetlights

The Streetlight Fund accounts for franchise taxes used for financing streetlights and streetlight maintenance and electrical usage charges.

Summary

The City of Maplewood is projecting $465K of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.0% or $250 to $569.87K in FY2024.

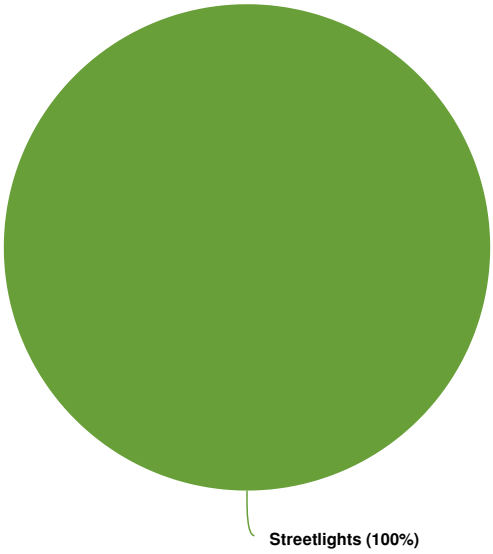


Electric franchise fees typically provide about $450,000 in revenues for the Streetlight Fund.

Revenue by Fund

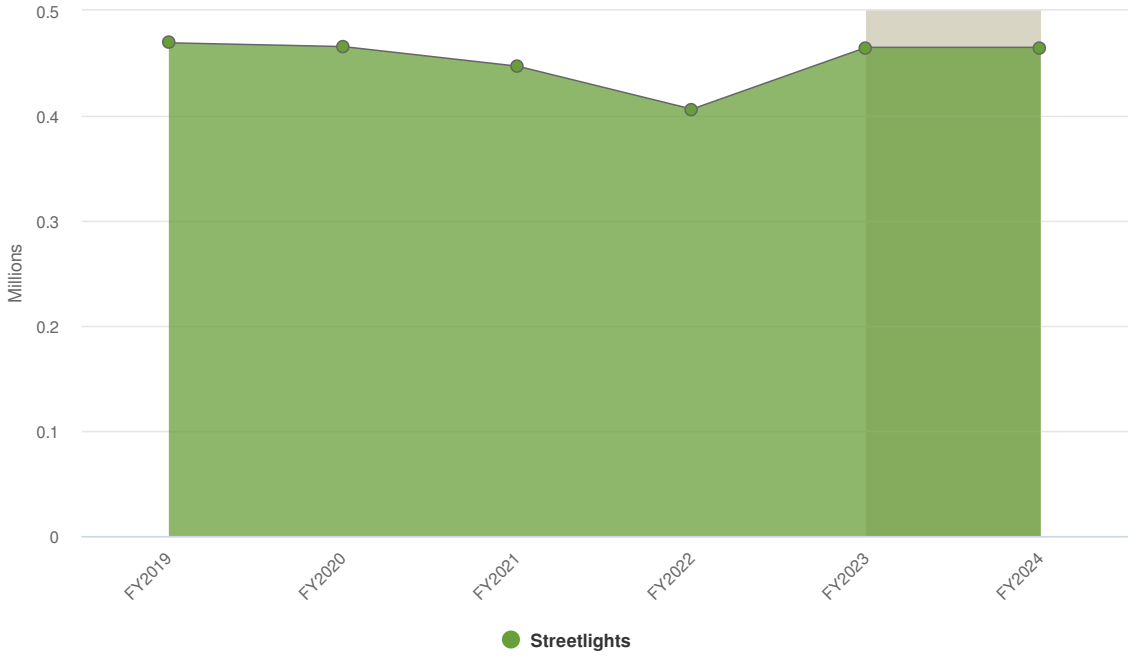
Revenues from the Streetlight Fund finance the maintenance, replacement, and upkeep of the City's inventory of streetlights. Revenues are accumulated through an electric franchise tax.

2024 Revenue by Fund



The Streetlight Fund is an Enterprise Fund, which employees business-type accounting methods.

Budgeted and Historical 2024 Revenue by Fund



Grey background indicates budgeted figures.

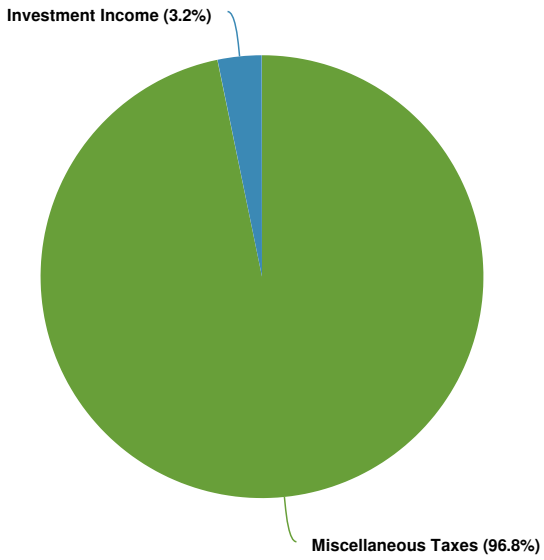
Streetlight expenditures can vary, depending on the maintenance required. However, expenses have been stable over the years.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Streetlights	$465,000.00	$465,000.00	0%
Total Streetlights:	**$465,000.00**	**$465,000.00**	**0%**

Revenues by Source

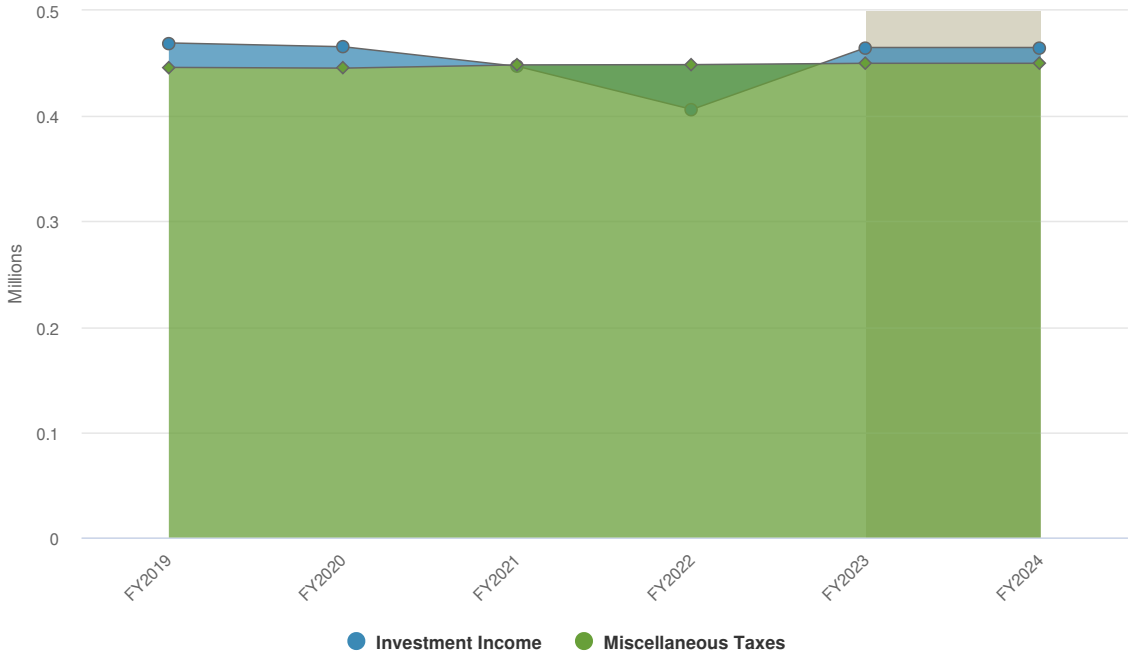
Electric franchise fees provide about $450,000 per year in revenues for the Streetlight Fund. Interest income is providing about $15,000.

Projected 2024 Revenues by Source



The amount of the franchise tax is established through an agreement with the electrical utility company. The agreements generally have a ten-year term.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

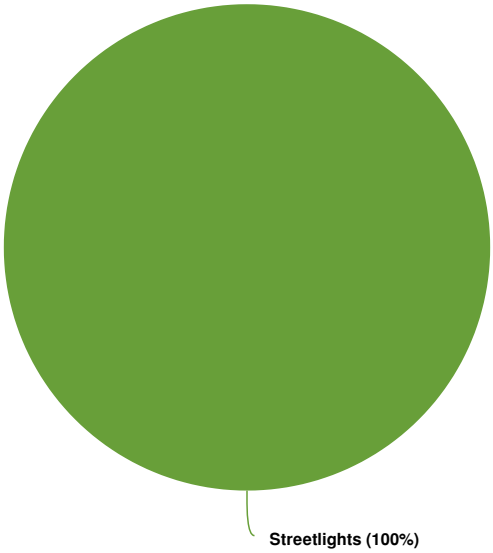
Revenues remain stable, as charges are established for ten years.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source			
Miscellaneous Taxes	$450,000.00	$450,000.00	0%
Investment Income	$15,000.00	$15,000.00	0%
Total Revenue Source:	**$465,000.00**	**$465,000.00**	**0%**

Expenditures by Fund

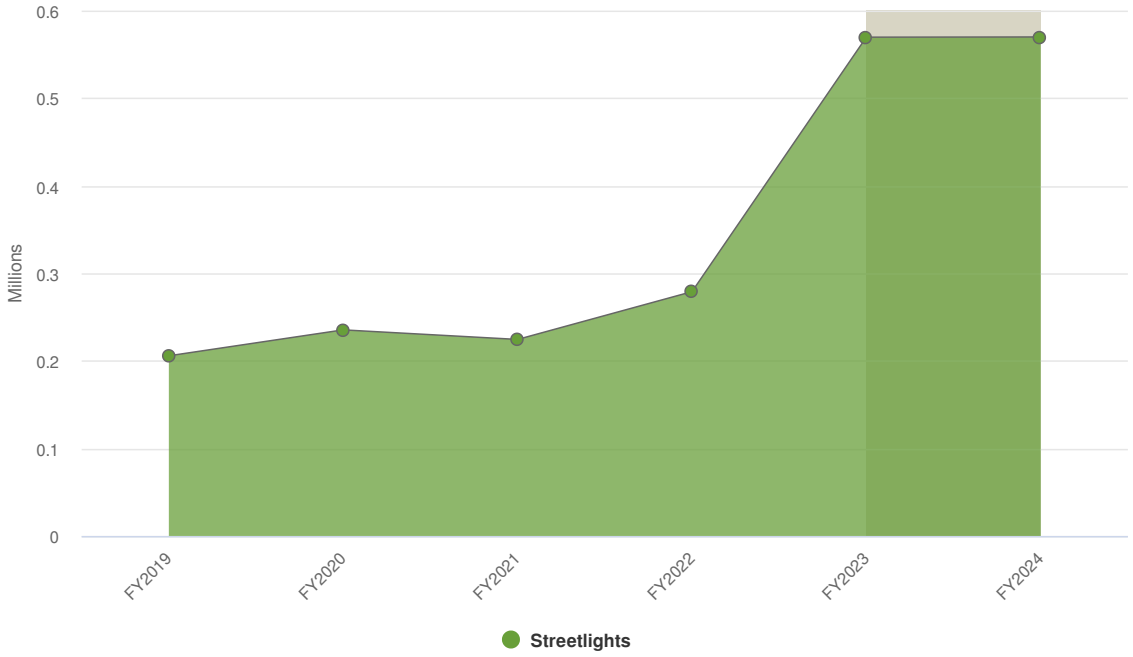
The Streetlight Fund is an Enterprise Fund, which is business-like in nature.

2024 Expenditures by Fund



Streetlight revenues are funding an intersection signalization project in 2023-2024. The project is part of a collaborative agreement with the County. The increase in expenses in those years is reflective of this project.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

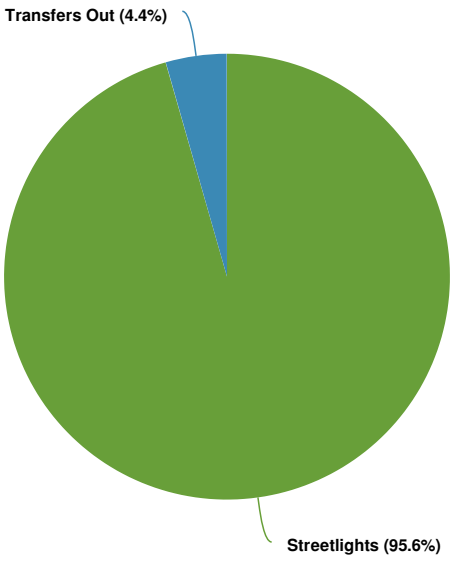
Variances are typically the result of streetlight or signalization projects in a given year.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Streetlights	$569,621.00	$569,871.00	0%
Total Streetlights:	**$569,621.00**	**$569,871.00**	**0%**

Expenditures by Function

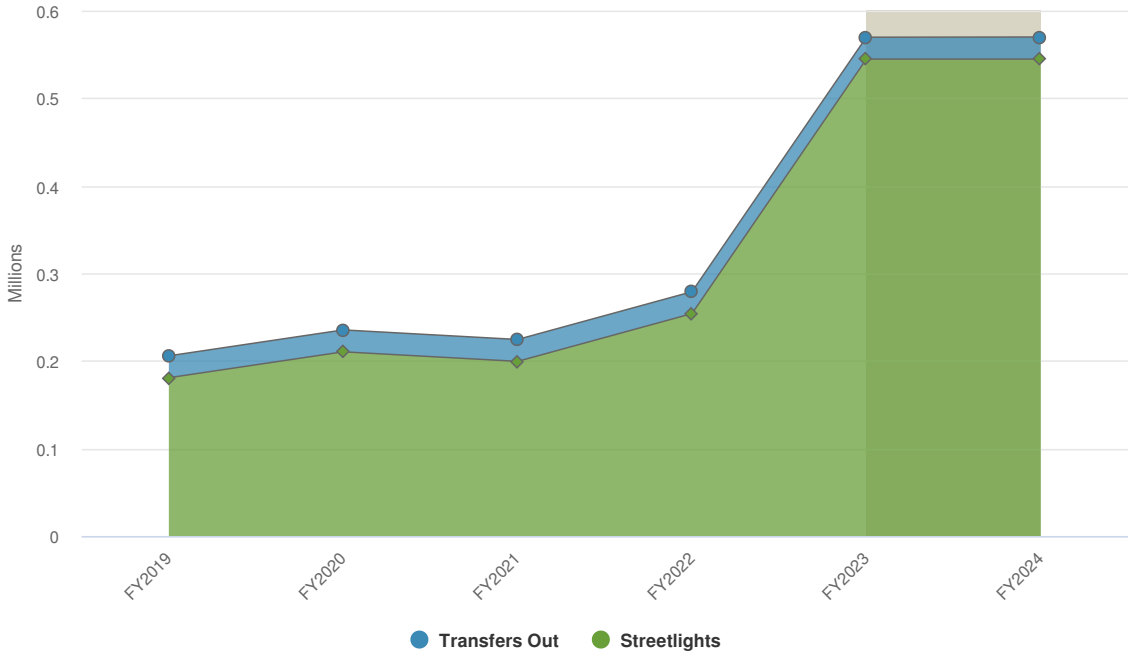
Transfers out reflects a $25,250 administrative transfer to the General Fund on an annual basis. The remaining expenses are directly related to maintenance and replacement activities.

Budgeted Expenditures by Function



The Streetlight Fund is an Enterprise Fund with the specific purpose of maintaining and replacing streetlights.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The increases in 2023-2024 are the result of a collaborative project with Ramsey County to signalize an intersection. The City will provide funding for part of the project.

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
Streetlights	$544,621.00	$544,621.00	0%
Transfers Out	$25,000.00	$25,250.00	1%
Total Expenditures:	**$569,621.00**	**$569,871.00**	**0%**

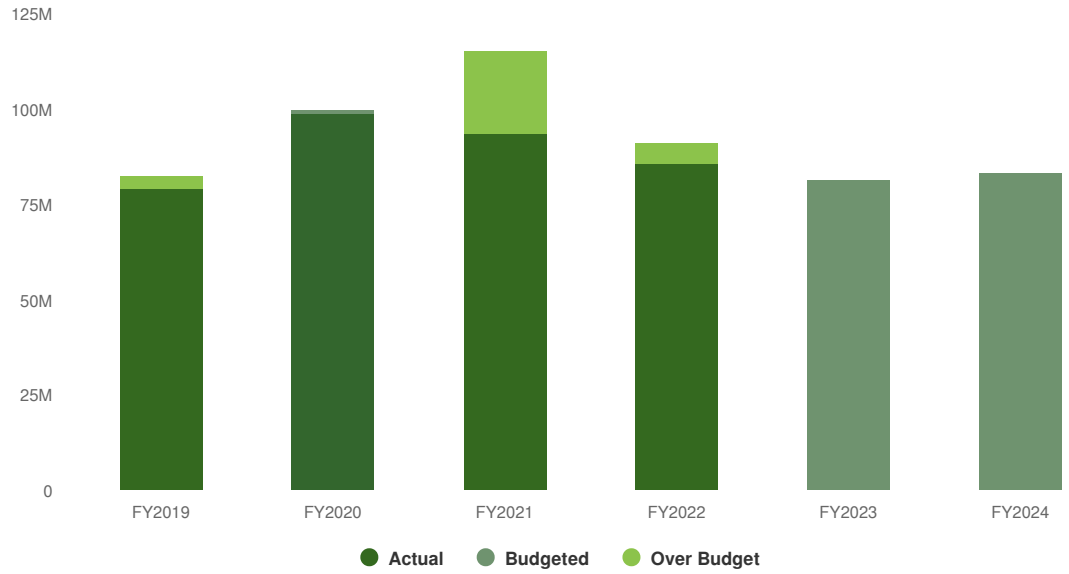
FUNDING SOURCES

Total Revenue Sources Summary

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 revenues, including other financing sources.

$83,360,053 **$2,123,445**
(2.61% vs. prior year)

Total Revenue Sources Proposed and Historical Budget vs. Actual



The City received over $3M in CARES Act Funding from the federal government in fiscal year 2020 and $4.4M in 2021.

Revenues by Source

Major Revenue Sources

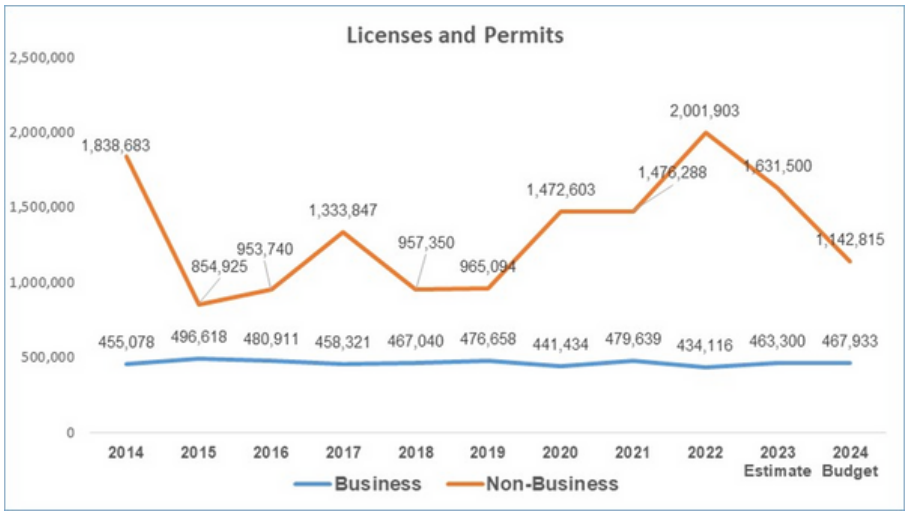
Taxes and Tax Increment - Tax revenues consist of property taxes, tax increments, charitable gambling funds, and penalties and interest. Taxes are the main source of revenue for the General Fund. Combined with other revenues, taxes support budgeted expenditures. Revenues must be sufficient to provide services and maintain adequate fund balance to cover emergencies and contingencies. We expect property tax collections for 2024 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
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%
2023	$25,963,885	6.5%
2024	$28,289,957	9.0%

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 2.3% of the total budgeted revenues in 2024. 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
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%
2023	$1,515,030	+8.9%
2024	$1,505,030	-0.7%

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.



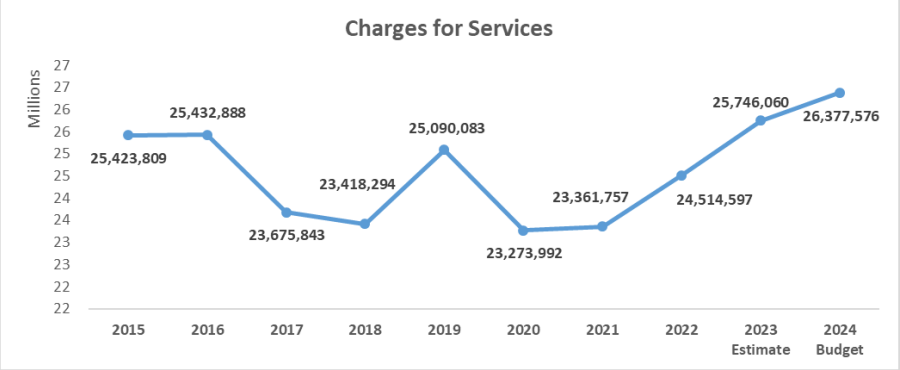
The spike in 2014 was due to the addition of a new research and development facility on the 3M campus and was not considered in the trend analysis. The spike in 2022 was due to unusually high activity related to market conditions, and was also not considered in the trend analysis.

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
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	487,972	221,250	1,885,930	1,242,600	5,424,388	9,262,140
2022	515,846	240,786	2,279,064	1,298,933	1,944,634	6,279,263
2023 Est.	515,000	240,000	2,280,000	1,298,933	1,018,460	5,352,393
2024 Budget	489,850	227,250	2,041,000	2,075,989	977,379	5,811,468

The City received federal Covid-19 grants in 2020 and 2021.

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
2014	$297,444
2015	$239,430
2016	$199,872
2017	$210,218
2018	$178,651
2019	$171,169
2020	$156,926
2021	$155,362
2022	$176,292
2023 Estimate	$178,000
2024 Budget	$161,400

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

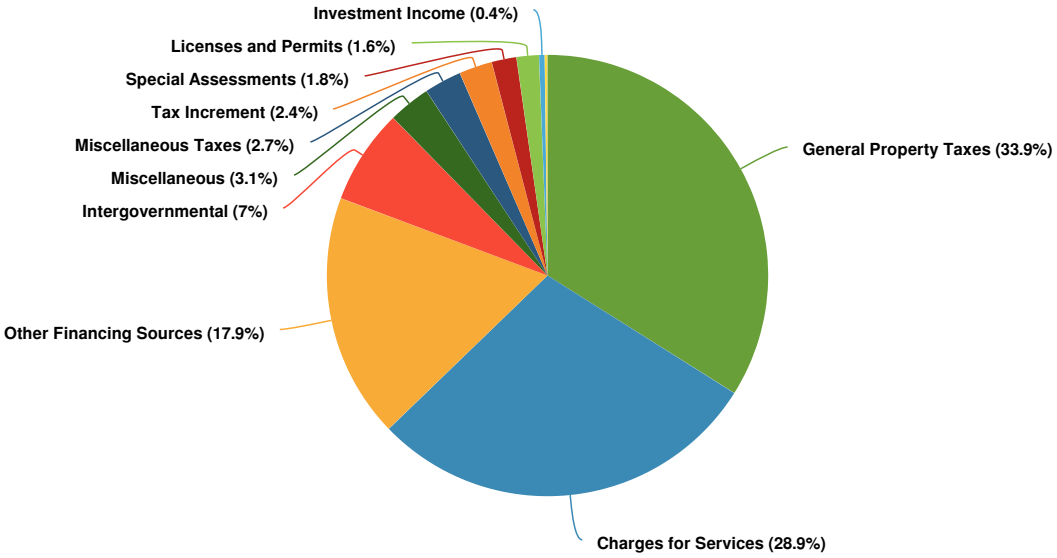
Year	Interest Earnings
2014	$78,571
2015	$114,192
2016	$138,846
2017	$249,659
2018	$525,446
2019	$1,247,022
2020	$868,397
2021	($129,062)
2022	($1,521,589)
2023 Estimate	$341,200
2024 Budget	$345,150

Miscellaneous Revenues - Miscellaneous revenues include park and water availability charges, donations and dividends. The years 2021 and 2022 include corporate and other contributions for street projects. The budget is based on a review of the prior three years actuals, excluding one-time revenues.

Year	Miscellaneous Revenues
2014	$522,016
2015	$756,221
2016	$639,334
2017	$454,822

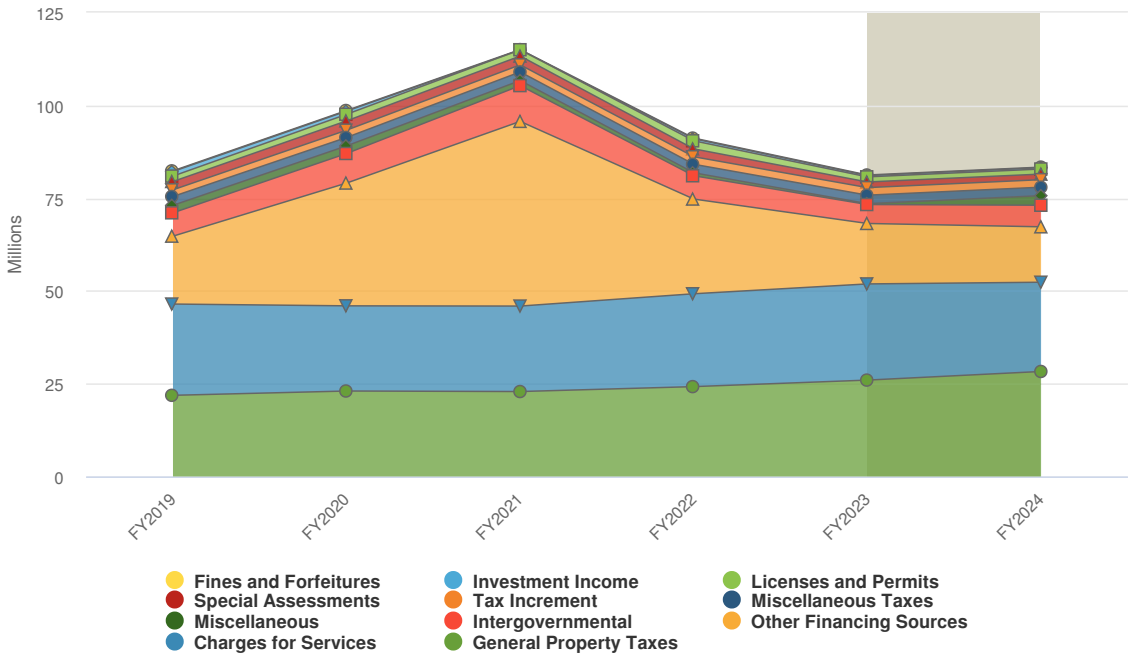
2018	$1,524,322
2019	$2,021,762
2020	$2,005,841
2021	$1,347,113
2022	$3,169,957
2023 Estimate	$144,000
2024 Budget	$125,005

Projected 2024 Revenues by Source



The City received federal Covid-19 grants in 2020 and 2021.

Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

The CARES grant received in 2020 was for $3,067,102. The ARPA grant received in 2021 was for $4,468,004.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Revenue Source					
General Property Taxes					
TAXES - CURRENT	101-000-000-3011	$19,759,739.00	$21,374,832.00	8.2%	
TAXES - CURRENT	280-000-000-3011	$150,000.00	$0.00	-100%	
TAXES - CURRENT	368-000-000-3011	$215,119.00	$215,250.00	0.1%	
TAXES - CURRENT	371-000-000-3011	$343,324.00	$347,419.00	1.2%	
TAXES - CURRENT	372-000-000-3011	$51,030.00	$49,849.00	-2.3%	
TAXES - CURRENT	373-000-000-3011	$426,531.00	$402,528.00	-5.6%	
TAXES - CURRENT	374-000-000-3011	$165,823.00	$171,914.00	3.7%	
TAXES - CURRENT	375-000-000-3011	$52,391.00	$0.00	-100%	
TAXES - CURRENT	378-000-000-3011	$268,676.00	$269,569.00	0.3%	
TAXES - CURRENT	379-000-000-3011	$141,142.00	$193,963.00	37.4%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TAXES - CURRENT	380-000-000-3011	$462,886.00	$461,207.00	-0.4%	
TAXES - CURRENT	382-000-000-3011	$251,520.00	$243,173.00	-3.3%	
TAXES - CURRENT	383-000-000-3011	$216,683.00	$203,795.00	-5.9%	
TAXES - CURRENT	384-000-000-3011	$343,853.00	$345,113.00	0.4%	
TAXES - CURRENT	385-000-000-3011	$608,068.00	$605,968.00	-0.3%	
TAXES - CURRENT	386-000-000-3011	$0.00	$949,345.00	N/A	
TAXES - DELINQUENT	386-000-000-3012	$1,077,602.00	$0.00	-100%	
TAXES - CURRENT	387-000-000-3011	$268,013.00	$272,423.00	1.6%	
TAXES - CURRENT	388-000-000-3011		$193,575.00	N/A	
TAXES - CURRENT	401-000-000-3011	$300,000.00	$300,000.00	0%	
TAXES - CURRENT	402-000-000-3011	$216,486.00	$220,000.00	1.6%	
TAXES - CURRENT	405-000-000-3011	$220,000.00	$394,000.00	79.1%	
TAXES - CURRENT	406-000-000-3011	$300,000.00	$300,000.00	0%	
TAXES - CURRENT	432-000-000-3011	$125,000.00	$400,000.00	220%	
TAXES - CURRENT	606-000-000-3011	$0.00	$376,034.00	N/A	
Total General Property Taxes:		**$25,963,886.00**	**$28,289,957.00**	**9%**	
Special Assessments					
SPECIAL ASSESSMENTS CURRENT	368-000-000-3110	$5,000.00	$0.00	-100%	
SPECIAL ASSESSMENTS CURRENT	373-000-000-3110	$125,000.00	$120,000.00	-4%	
SPECIAL ASSESSMENTS CURRENT	374-000-000-3110	$40,000.00	$40,000.00	0%	
SPECIAL ASSESSMENTS CURRENT	378-000-000-3110	$75,000.00	$75,000.00	0%	
SPECIAL ASSESSMENTS CURRENT	379-000-000-3110	$29,170.00	$29,170.00	0%	
SPECIAL ASSESSMENTS CURRENT	380-000-000-3110	$90,000.00	$90,000.00	0%	
SPECIAL ASSESSMENTS CURRENT	382-000-000-3110	$100,000.00	$100,000.00	0%	
SPECIAL ASSESSMENTS CURRENT	383-000-000-3110	$252,860.00	$252,860.00	0%	
SPECIAL ASSESSMENTS CURRENT	384-000-000-3110	$130,000.00	$130,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SPECIAL ASSESSMENTS CURRENT	386-000-000-3110	$68,000.00	$68,000.00	0%	
SPECIAL ASSESSMENTS CURRENT	499-000-000-3110	$200,000.00	$200,000.00	0%	
SPECIAL ASSESSMENTS DEFERRED	499-000-000-3140	$400,000.00	$400,000.00	0%	
Total Special Assessments:		**$1,515,030.00**	**$1,505,030.00**	**-0.7%**	
Charges for Services					
GENERAL GOVT.-TAXABLE	101-000-000-3611	$100.00	$0.00	-100%	
GENERAL GOVT. NON TAXABLE	101-000-000-3612	$100.00	$0.00	-100%	
GENERAL-MOTOR VEHICLE FEES	101-000-000-3613	$450,000.00	$0.00	-100%	
DNR FILING FEES	101-000-000-3615	$6,000.00	$0.00	-100%	
PASSPORT FEES	101-000-000-3617	$145,000.00	$0.00	-100%	
PUBLIC SAFETY MISCELLANEOUS	101-000-000-3624	$30,000.00	$0.00	-100%	
PUBLIC WORKS ABATEMENT PROPERTY CHARGE	101-000-000-3628	$2,000.00	$0.00	-100%	
ADMIN. FEE ABATEMENT PROPERTIES	101-000-000-3629	$500.00	$0.00	-100%	
PUBLIC WORKS MISC.	101-000-000-3633	$1,000.00	$1,010.00	1%	
RECREATION PROGRAM FEES	101-000-000-3641	$100.00	$0.00	-100%	
REC. - NATURE CTR. FEES	101-000-000-3643	$100.00	$0.00	-100%	
COMM DEV-PLAN CHECK FEES	101-000-000-3681	$275,000.00	$0.00	-100%	
COMM DEV-MISCELLANEOUS	101-000-000-3682	$50,000.00	$0.00	-100%	
COMM/DEV CNTY RECORD FEES	101-000-000-3683	$400.00	$0.00	-100%	
COMM DEV-RENTAL LICENSING	101-000-000-3685	$225,000.00	$0.00	-100%	
LIFE SAFETY INSPECTION FEE	101-000-000-3693	$100.00	$0.00	-100%	
MISCELLANEOUS	101-301-000-3319		$25,250.00	N/A	
GENERAL GOVT.-TAXABLE	101-301-000-3611		$101.00	N/A	
GENERAL GOVT. NON TAXABLE	101-301-000-3612		$101.00	N/A	
PUBLIC SAFETY MISCELLANEOUS	101-401-000-3319		$30,300.00	N/A	
LIFE SAFETY INSPECTION FEE	101-404-000-3693		$101.00	N/A	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
PUBLIC WORKS ABATEMENT PROPERTY CHARGE	101-501-000-3628		$2,020.00	N/A	
ADMIN. FEE ABATEMENT PROPERTIES	101-501-000-3629		$505.00	N/A	
RECREATION PROGRAM FEES	101-601-000-3641		$101.00	N/A	
REC. - NATURE CTR. FEES	101-601-000-3643		$101.00	N/A	
COMM DEV-PLAN CHECK FEES	101-701-000-3681		$277,750.00	N/A	
COMM DEV-MISCELLANEOUS	101-701-000-3682		$50,500.00	N/A	
COMM/DEV CNTY RECORD FEES	101-701-000-3683		$404.00	N/A	
COMM DEV-RENTAL LICENSING	101-701-000-3685		$227,250.00	N/A	
Tree Preservation Revenue	219-000-000-3854	$15,000.00	$15,000.00	0%	
RESIDENTIAL PAC	403-000-000-3851	$20,000.00	$20,000.00	0%	
NON-RESIDENTIAL PAC	403-000-000-3852	$20,000.00	$20,000.00	0%	
UTILITY SERVICE CHARGES	407-000-000-3651	$400,000.00	$400,000.00	0%	
CONNECTION CHARGES	407-000-000-3808	$35,000.00	$35,000.00	0%	
UTILITY SERVICE CHARGES	408-000-000-3651	$11,700.00	$11,700.00	0%	
UTILITIY SERVICE CHARGES	601-000-000-3651	$6,727,150.00	$0.00	-100%	
UTILITIY SERVICE CHARGES	601-508-000-3651		$7,130,779.00	N/A	
CONNECTION CHARGES	601-508-000-3808		$20,000.00	N/A	
UTILITIY SERVICE CHARGES	604-000-000-3651	$3,203,000.00	$3,299,090.00	3%	
RECYCLING CHARGES	605-000-000-3781	$1,056,250.00	$0.00	-100%	
TRASH FEES	605-000-000-3782	$80,000.00	$0.00	-100%	
RECYCLING CHARGES	605-706-000-3781		$1,098,500.00	N/A	
TRASH FEES	605-706-000-3782		$80,000.00	N/A	
AMBULANCE CHARGES	606-000-000-3621	$3,250,000.00	$0.00	-100%	
AMBULANCE CHARGES	606-403-000-3621		$3,450,000.00	N/A	
MISC. REC-LEAVE PAY	701-000-000-3833	$200,000.00	$0.00	-100%	
MISC. REC-RETIREMENT CONT	701-000-000-3834	$3,500,000.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
MISC. REC-INS CONT	701-000-000-3835	$3,600,000.00	$0.00	-100%	
MISC. REC-LEAVE PAY	701-119-000-3833		$218,266.36	N/A	
MISC. REC-RETIREMENT CONT	701-119-000-3834		$3,778,249.25	N/A	
MISC. REC-INS CONT	701-119-000-3835		$3,370,588.00	N/A	
FLEET MGMT SERVICE CHARGES	702-000-000-3671	$30,000.00	$0.00	-100%	
RENT	702-000-000-3802	$1,180,960.00	$0.00	-100%	
FLEET MGMT SERVICE CHARGES	702-509-000-3671		$30,000.00	N/A	
RENT	703-000-000-3802	$954,200.00	$0.00	-100%	
OTHER	704-000-000-3809	$140,000.00	$145,000.00	3.6%	
MISC. REC-RISK MGMT.	705-000-000-3838	$309,800.00	$0.00	-100%	
MISC. REC-RISK MGMT.	705-113-000-3838		$312,898.00	N/A	
Total Charges for Services:		**$25,918,460.00**	**$24,050,564.61**	**-7.2%**	
Licenses and Permits					
LIQUOR	101-000-000-3201	$200,000.00	$0.00	-100%	
CIGARETTE	101-000-000-3203	$12,000.00	$0.00	-100%	
GENERAL BUSINESS	101-000-000-3205	$155,000.00	$0.00	-100%	
CONTRACTOR	101-000-000-3207	$52,000.00	$0.00	-100%	
GARBAGE & RUBBISH REMOVAL	101-000-000-3208	$4,000.00	$0.00	-100%	
SERVICE & REPAIR STATIONS	101-000-000-3209	$14,000.00	$0.00	-100%	
BUSINESS REGISTRATION FEE	101-000-000-3210	$4,300.00	$0.00	-100%	
MISCELLANEOUS	101-000-000-3219	$22,000.00	$0.00	-100%	
BUILDING	101-000-000-3301	$550,000.00	$0.00	-100%	
ELECTRIC PERMIT FEES	101-000-000-3302	$58,000.00	$0.00	-100%	
HEATING	101-000-000-3303	$205,000.00	$0.00	-100%	
PLUMBING	101-000-000-3304	$68,000.00	$0.00	-100%	
ANIMAL	101-000-000-3306	$500.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
MISCELLANEOUS	101-000-000-3319	$25,000.00	$0.00	-100%	
LIQUOR	101-301-000-3201		$202,000.00	N/A	
CIGARETTE	101-301-000-3203		$12,120.00	N/A	
GENERAL BUSINESS	101-301-000-3205		$156,550.00	N/A	
GARBAGE & RUBBISH REMOVAL	101-301-000-3208		$4,040.00	N/A	
SERVICE & REPAIR STATIONS	101-301-000-3209		$14,140.00	N/A	
BUSINESS REGISTRATION FEE	101-301-000-3210		$4,343.00	N/A	
MISCELLANEOUS	101-301-000-3219		$22,220.00	N/A	
CONTRACTOR	101-701-000-3207		$52,520.00	N/A	
BUILDING	101-703-000-3301		$555,500.00	N/A	
ELECTRIC PERMIT FEES	101-703-000-3302		$58,580.00	N/A	
HEATING	101-703-000-3303		$207,050.00	N/A	
PLUMBING	101-703-000-3304		$68,680.00	N/A	
ANIMAL	101-703-000-3306		$505.00	N/A	
RIGHT OF WAY PERMITS	409-000-000-3320	$12,000.00	$12,000.00	0%	
Total Licenses and Permits:		**$1,381,800.00**	**$1,370,248.00**	**-0.8%**	
Fines and Forfeitures					
FINES	101-000-000-3401	$100,000.00	$0.00	-100%	
PENALTIES	101-000-000-3402	$40,000.00	$0.00	-100%	
FINES	101-401-000-3401		$101,000.00	N/A	
PENALTIES	101-401-000-3402		$40,400.00	N/A	
CONFISCATED PROPERTY	208-000-000-3403	$20,000.00	$20,000.00	0%	
Total Fines and Forfeitures:		**$160,000.00**	**$161,400.00**	**0.9%**	
Intergovernmental					
FEDERAL POLICE GRANTS	101-000-000-3516	$105,000.00	$0.00	-100%	
STATE FIRE AID	101-000-000-3520	$225,000.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
STATE POLICE AID	101-000-000-3524	$485,000.00	$0.00	-100%	
STATE ST. MTNCE. AID	101-000-000-3526	$275,000.00	$0.00	-100%	
STATE POLICE GRANTS	101-000-000-3527	$100,000.00	$0.00	-100%	
STATE FIRE/PARAMEDIC GRANTS	101-000-000-3528	$5,000.00	$0.00	-100%	
MISC. STATE AID/GRANTS	101-000-000-3530	$10,000.00	$0.00	-100%	
COUNTY ROAD BRIDGE AID	101-000-000-3531	$1,800.00	$0.00	-100%	
STATE LOCAL PERFORMANCE AID	101-000-000-3532	$5,900.00	$5,959.00	1%	
OTHER GOVT SCHL LIAS OFF PROG	101-000-000-3541	$74,160.00	$0.00	-100%	
FEDERAL POLICE GRANTS	101-401-000-3516		$106,050.00	N/A	
STATE POLICE AID	101-401-000-3520		$489,850.00	N/A	
STATE POLICE GRANTS	101-401-000-3528		$101,000.00	N/A	
OTHER GOVT SCHL LIAS OFF PROG	101-401-000-3541		$74,901.60	N/A	
STATE FIRE AID	101-404-000-3520		$227,250.00	N/A	
STATE FIRE/PARAMEDIC GRANTS	101-404-000-3528		$5,050.00	N/A	
STATE ST. MTNCE. AID	101-502-000-3520		$277,750.00	N/A	
COUNTY ROAD BRIDGE AID	101-502-000-3531		$1,818.00	N/A	
MISC. STATE AID/GRANTS	101-601-000-3530		$10,100.00	N/A	
STATE ST. CONST. AID	366-000-000-3525	$255,000.00	$255,000.00	0%	
STATE ST. MTNCE. AID	366-000-000-3526	$8,606.00	$2,869.00	-66.7%	
STATE ST. CONST. AID	375-000-000-3525	$250,000.00	$245,000.00	-2%	
STATE ST. MTNCE. AID	375-000-000-3526	$11,100.00	$3,675.00	-66.9%	
STATE LOCAL GOVT. AID	499-000-000-3521	$1,349,617.00	$1,500,000.00	11.1%	
STATE ST. CONST. AID	499-000-000-3525	$1,326,070.00	$1,246,706.00	-6%	
OTHER GOVT-MISC GRANTS	550-000-000-3544	$240,000.00	$0.00	-100%	
OTHER GOVT-MISC GRANTS	560-000-000-3544		$325,500.00	N/A	
PERA STATE CONTRIBUTION	601-000-000-3529	$1,000.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
PERA STATE CONTRIBUTION	601-508-000-3529		$1,000.00	N/A	
PERA STATE CONTRIBUTION	604-000-000-3529	$1,000.00	$1,000.00	0%	
PERA STATE CONTRIBUTION	605-000-000-3529	$100.00	$0.00	-100%	
COUNTY - OTHER GRANTS	605-000-000-3534	$115,000.00	$0.00	-100%	
COUNTY - OTHER GRANTS	605-706-000-3534		$90,000.00	N/A	
MISC FEDERAL GRANTS	606-000-000-3517	$250,000.00	$0.00	-100%	
MISC FEDERAL GRANTS	606-403-000-3516		$250,000.00	N/A	
MISC. STATE AID/GRANTS	606-403-000-3530		$575,989.00	N/A	
MISC. STATE AID/GRANTS	701-000-000-3530	$10,000.00	$0.00	-100%	
MISC. STATE AID/GRANTS	701-119-000-3530		$15,000.00	N/A	
Total Intergovernmental:		**$5,104,353.00**	**$5,811,467.60**	**13.9%**	
Miscellaneous					
Rents					
RENT	101-000-000-3802	$1,500.00	$0.00	-100%	
RENTALS-ROOM	101-000-000-3872	$50,000.00	$0.00	-100%	
RENT	101-601-000-3802		$1,515.00	N/A	
RENTALS-ROOM	101-601-000-3872		$50,500.00	N/A	
RENT	211-000-000-3802	$99,500.00	$100,000.00	0.5%	
RENT	702-509-000-3802		$1,263,627.00	N/A	
RENT	703-118-000-3802		$1,092,634.00	N/A	
Total Rents:		**$151,000.00**	**$2,508,276.00**	**1,561.1%**	
Other					
SURTAX RETAINER	101-000-000-3806	$500.00	$0.00	-100%	
S.A.C. RETAINER	101-000-000-3807	$2,500.00	$0.00	-100%	
OTHER	101-000-000-3809	$45,000.00	$0.00	-100%	
D.A.R.E. PROGRAM DONATIONS	101-000-000-3810	$500.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
ADVERTISING FEES - TASTE OF MAPLEWOOD	101-000-000-3814	$500.00	$0.00	-100%	
OTHER	101-201-000-3809		$45,450.00	N/A	
D.A.R.E. PROGRAM DONATIONS	101-401-000-3810		$505.00	N/A	
ADVERTISING FEES - TASTE OF MAPLEWOOD	101-601-000-3814		$505.00	N/A	
SURTAX RETAINER	101-701-000-3806		$505.00	N/A	
S.A.C. RETAINER	101-701-000-3807		$2,525.00	N/A	
ADVERTISING FEES	222-000-000-3811	$10,863.00	$11,000.00	1.3%	
SEWER PERMITS	601-000-000-3305	$3,000.00	$0.00	-100%	
CONNECTION CHARGES	601-000-000-3808	$20,000.00	$0.00	-100%	
OTHER	601-000-000-3809	$5,000.00	$0.00	-100%	
SEWER PERMITS	601-508-000-3305		$3,000.00	N/A	
OTHER	601-508-000-3809		$5,000.00	N/A	
OTHER	605-000-000-3809	$500.00	$0.00	-100%	
OTHER	605-706-000-3809		$500.00	N/A	
Total Other:		**$88,363.00**	**$68,990.00**	**-21.9%**	
Total Miscellaneous:		**$239,363.00**	**$2,577,266.00**	**976.7%**	
Other Financing Sources					
Issuance of Bonds					
BOND SALE PROCEEDS	388-000-000-3901	$2,876,120.00	$0.00	-100%	
Total Issuance of Bonds:		**$2,876,120.00**	**$0.00**	**-100%**	
Transfers					
TRANSFERS IN	101-999-000-3999	$1,370,000.00	$1,383,700.00	1%	
TRANSFERS IN	336-999-000-3999	$105,500.00	$0.00	-100%	
TRANSFERS IN	372-999-000-3999	$64,400.00	$68,400.00	6.2%	
TRANSFERS IN	373-999-000-3999	$117,923.00	$120,338.00	2%	
TRANSFERS IN	375-999-000-3999	$203,176.00	$147,774.00	-27.3%	
TRANSFERS IN	379-999-000-3999	$90,241.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TRANSFERS IN	381-999-000-3999	$112,428.00	$112,428.00	0%	
TRANSFERS IN	383-999-000-3999	$161,550.00	$163,810.00	1.4%	
TRANSFERS IN	386-999-000-3999	$102,428.00	$105,160.00	2.7%	
TRANSFERS IN	440-999-000-3999	$40,000.00	$40,000.00	0%	
TRANSFERS IN	550-999-000-3999	$3,890,000.00	$0.00	-100%	
TRANSFERS IN	552-999-000-3999	$4,860,350.00	$0.00	-100%	
TRANSFERS IN	560-999-000-3999		$10,494,500.00	N/A	
Total Transfers:		**$11,117,996.00**	**$12,636,110.00**	**13.7%**	
Sale of Capital Assets					
SALE OF PROPERTY	406-000-000-3804	$20,000.00	$20,000.00	0%	
SALE OF PROPERTY	702-000-000-3804	$15,000.00	$0.00	-100%	
GAIN ON DISPOSAL PROPERTY	702-000-000-3899	$10,000.00	$0.00	-100%	
SALE OF PROPERTY	702-509-000-3804		$15,000.00	N/A	
GAIN ON DISPOSAL PROPERTY	702-509-000-3899		$10,000.00	N/A	
SALE OF PROPERTY	703-000-000-3804	$2,000.00	$0.00	-100%	
SALE OF PROPERTY	703-118-000-3804		$2,000.00	N/A	
Total Sale of Capital Assets:		**$47,000.00**	**$47,000.00**	**0%**	
Capital Contributions					
CAPITAL CONTRIBUTIONS	601-000-000-3998	$559,700.00	$0.00	-100%	
CAPITAL CONTRIBUTIONS	601-508-000-3998		$559,700.00	N/A	
CAPITAL CONTRIBUTIONS	604-000-000-3998	$1,691,800.00	$1,691,800.00	0%	
Total Capital Contributions:		**$2,251,500.00**	**$2,251,500.00**	**0%**	
Total Other Financing Sources:		**$16,292,616.00**	**$14,934,610.00**	**-8.3%**	
Tax Increment					
TAX INCREMENT	418-000-000-3015	$217,000.00	$217,000.00	0%	
TAX INCREMENT	428-000-000-3015	$25,000.00	$25,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TAX INCREMENT	429-000-000-3015	$112,000.00	$120,000.00	7.1%	
TAX INCREMENT	441-000-000-3015	$245,000.00	$240,000.00	-2%	
TAX INCREMENT	448-000-000-3015	$975,000.00	$960,000.00	-1.5%	
TAX INCREMENT	449-000-000-3015	$400,000.00	$404,000.00	1%	
TAX INCREMENT	451-000-000-3015	$65,000.00	$65,000.00	0%	
Total Tax Increment:		**$2,039,000.00**	**$2,031,000.00**	**-0.4%**	
Miscellaneous Taxes					
CHARITABLE GAMBLING TAXES	205-000-000-3021	$30,000.00	$40,000.00	33.3%	
CABLE TV PEG FEES	222-000-000-3030	$161,700.00	$158,700.00	-1.9%	
CABLE TV FRANCHISE TAXES	222-000-000-3031	$404,300.00	$399,660.00	-1.1%	
ELECTRIC FRANCHISE TAX	499-000-000-3032	$620,000.00	$620,000.00	0%	
GAS FRANCHISE TAX	499-000-000-3033	$615,000.00	$615,000.00	0%	
ELECTRIC FRANCHISE TAX	607-000-000-3032	$450,000.00	$0.00	-100%	
ELECTRIC FRANCHISE TAX	607-506-000-3032		$450,000.00	N/A	
Total Miscellaneous Taxes:		**$2,281,000.00**	**$2,283,360.00**	**0.1%**	
Investment Income					
INTEREST ON INVESTMENTS	101-000-000-3801	$60,000.00	$60,600.00	1%	
INTEREST ON INVESTMENTS	208-000-000-3801	$500.00	$500.00	0%	
INTEREST ON INVESTMENTS	211-000-000-3801	$500.00	$500.00	0%	
INTEREST ON INVESTMENTS	219-000-000-3801	$500.00	$500.00	0%	
INTEREST ON INVESTMENTS	222-000-000-3801	$12,000.00	$12,000.00	0%	
INTEREST ON INVESTMENTS	336-000-000-3801	$100.00	$0.00	-100%	
INTEREST ON INVESTMENTS	366-000-000-3801	$1,200.00	$1,200.00	0%	
INTEREST ON INVESTMENTS	371-000-000-3801	$3,000.00	$3,000.00	0%	
INTEREST ON INVESTMENTS	372-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	373-000-000-3801	$3,000.00	$3,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INTEREST ON INVESTMENTS	374-000-000-3801	$7,000.00	$7,000.00	0%	
INTEREST ON INVESTMENTS	375-000-000-3801	$2,000.00	$1,000.00	-50%	
INTEREST ON INVESTMENTS	378-000-000-3801	$6,000.00	$5,000.00	-16.7%	
INTEREST ON INVESTMENTS	379-000-000-3801	$4,000.00	$4,000.00	0%	
INTEREST ON INVESTMENTS	380-000-000-3801	$9,000.00	$9,000.00	0%	
INTEREST ON INVESTMENTS	382-000-000-3801	$8,000.00	$8,000.00	0%	
INTEREST ON INVESTMENTS	383-000-000-3801	$4,000.00	$4,000.00	0%	
INTEREST ON INVESTMENTS	384-000-000-3801	$10,000.00	$10,000.00	0%	
INTEREST ON INVESTMENTS	385-000-000-3801	$3,000.00	$4,000.00	33.3%	
INTEREST ON INVESTMENTS	386-000-000-3801	$1,000.00	$3,000.00	200%	
INTEREST ON INVESTMENTS	387-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	388-000-000-3801		$550.00	N/A	
INTEREST ON INVESTMENTS	401-000-000-3801	$1,500.00	$1,500.00	0%	
INTEREST ON INVESTMENTS	402-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	403-000-000-3801	$15,000.00	$15,000.00	0%	
INTEREST ON INVESTMENTS	405-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	406-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	407-000-000-3801	$10,000.00	$10,000.00	0%	
INTEREST ON INVESTMENTS	408-000-000-3801	$200.00	$200.00	0%	
INTEREST ON INVESTMENTS	409-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	417-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	418-000-000-3801	$7,000.00	$7,000.00	0%	
INTEREST ON INVESTMENTS	428-000-000-3801	$100.00	$100.00	0%	
INTEREST ON INVESTMENTS	429-000-000-3801	$1,000.00	$1,000.00	0%	
INTEREST ON INVESTMENTS	432-000-000-3801	$25,000.00	$25,000.00	0%	
INTEREST ON INVESTMENTS	441-000-000-3801	$500.00	$500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INTEREST ON INVESTMENTS	448-000-000-3801	$5,000.00	$5,000.00	0%	
INTEREST ON INVESTMENTS	499-000-000-3801	$15,000.00	$15,000.00	0%	
INTEREST ON INVESTMENTS	601-000-000-3801	$40,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	601-508-000-3801		$40,000.00	N/A	
INTEREST ON INVESTMENTS	604-000-000-3801	$20,000.00	$20,000.00	0%	
INTEREST ON INVESTMENTS	605-000-000-3801	$3,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	605-706-000-3801		$3,000.00	N/A	
INTEREST ON INVESTMENTS	606-000-000-3801	$15,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	606-403-000-3801		$15,000.00	N/A	
INTEREST ON INVESTMENTS	607-000-000-3801	$15,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	607-506-000-3801		$15,000.00	N/A	
INTEREST ON INVESTMENTS	701-000-000-3801	$15,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	701-119-000-3801		$15,000.00	N/A	
INTEREST ON INVESTMENTS	702-000-000-3801	$1,000.00	$0.00	-100%	
INTEREST ON INVESTMENTS	702-509-000-3801		$1,000.00	N/A	
INTEREST ON INVESTMENTS	703-000-000-3801	$1,500.00	$0.00	-100%	
INTEREST ON INVESTMENTS	703-118-000-3801		$1,500.00	N/A	
INTEREST ON INVESTMENTS	704-000-000-3801	$1,000.00	$3,000.00	200%	
INTEREST ON INVESTMENTS	705-000-000-3801	$7,500.00	$0.00	-100%	
INTEREST ON INVESTMENTS	705-113-000-3801		$7,500.00	N/A	
Total Investment Income:		**$341,100.00**	**$345,150.00**	**1.2%**	
Total Revenue Source:		**$81,236,608.00**	**$83,360,053.21**	**2.6%**	

DEPARTMENTS

Administration



Melinda Coleman
City Manager

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.

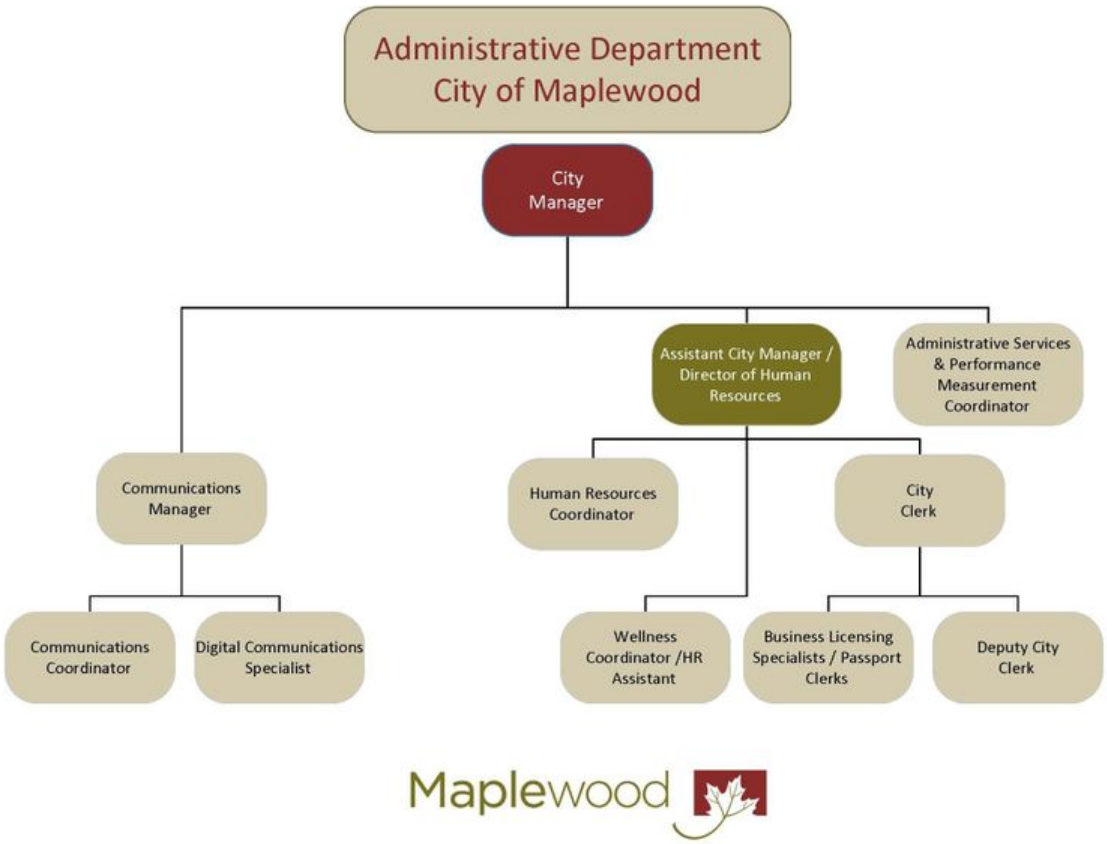
Service Areas:

- Human Resources Administration
- Implement and administer City policies
- Manage communications & social media
- Manage City's fiscal resources
- Data Practice Rules and Requests
- Legal Services
- Manage City workforce
- Citizen outreach and communication
- Provide executive leadership
- Elections
- Business Licensing

Organizational Chart

Mission Statement:

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

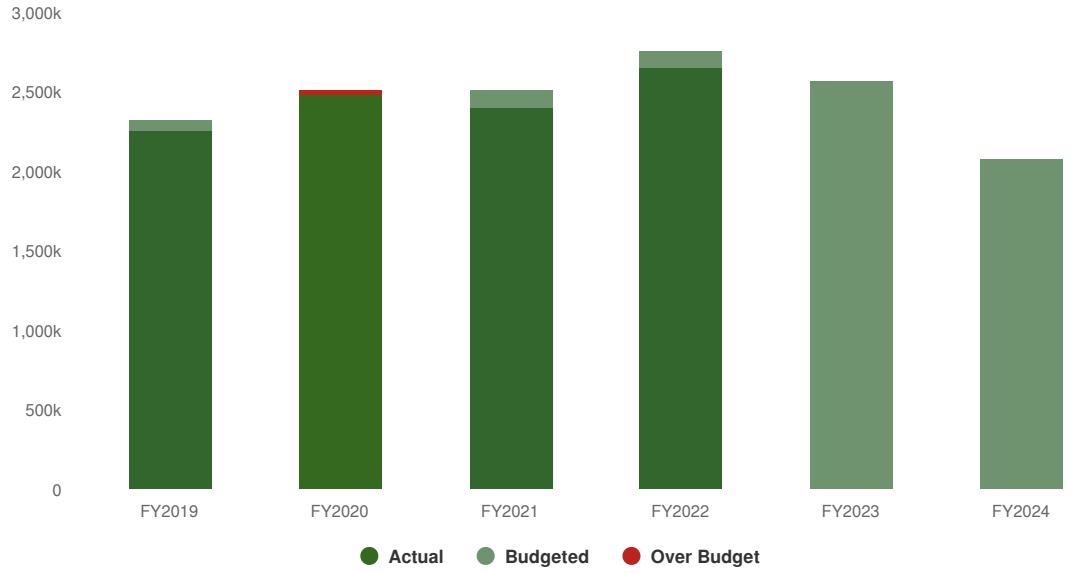


Expenditures Summary

General Fund Administration Expenditures

$2,071,758 **-$495,194**
(-19.29% vs. prior year)

General Fund Administration Budget and Historical Budget vs. Actual

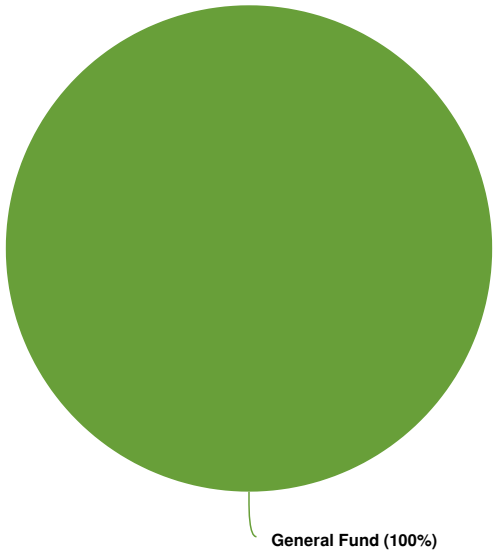


Administration expenditures decreased 19.29% in 2024 from the prior year. This is due primarily to the closure of the DMV division. These are General Fund expenditures and do not include the Communications Fund.

Expenditures by Fund

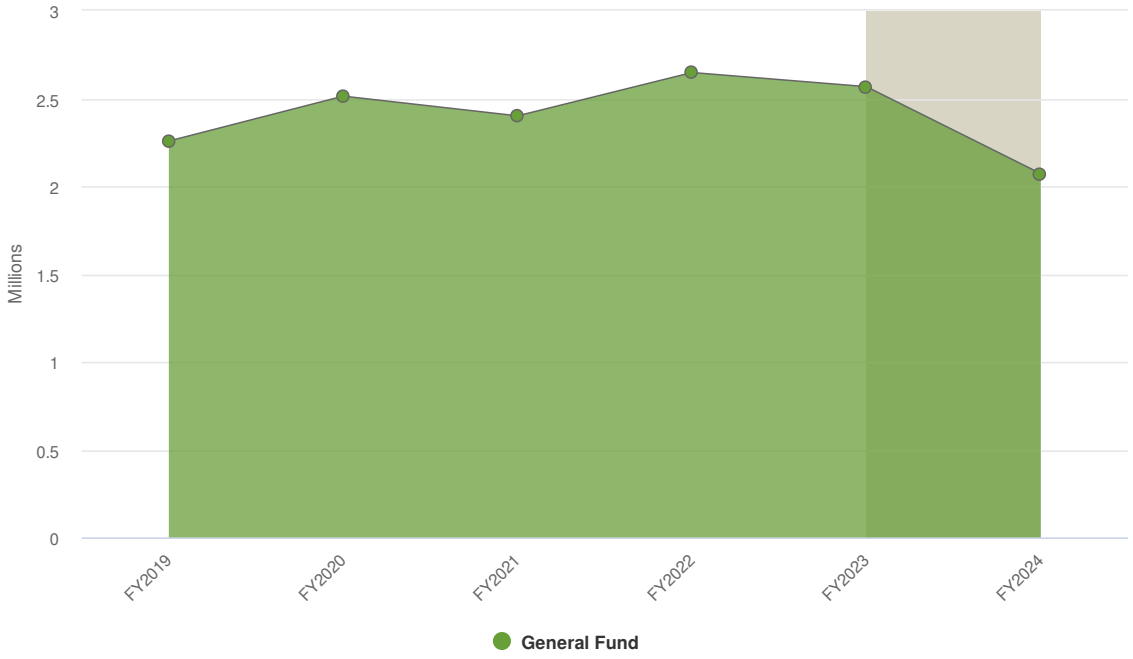
Administration is primarily a General Fund activity. The Communications Fund is a Special Revenue Fund and is not reflected here.

2024 Expenditures by Fund



Administration expenditures have been relatively stable over time.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Election expenditures fall under administration and generally occur on even years.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-102-000-4010	$333,395.35	$376,580.18	13%	
OVERTIME PAY	101-102-000-4011	$0.00	$412.50	N/A	
LEAVE BENEFITS	101-102-000-4030	$3,333.95	$4,707.26	41.2%	
RETIREMENT BENEFITS	101-102-000-4040	$58,429.35	$64,505.92	10.4%	
INSURANCE BENEFITS	101-102-000-4050	$29,109.16	$31,140.93	7%	
WORKERS' COMPENSATION	101-102-000-4090	$3,412.00	$3,412.00	0%	
SUPPLIES - OFFICE	101-102-000-4110	$800.00	$800.00	0%	
PROGRAM SUPPLIES	101-102-000-4120	$4,500.00	$6,500.00	44.4%	
TELEPHONE	101-102-000-4310	$2,000.00	$2,000.00	0%	
POSTAGE	101-102-000-4330	$300.00	$300.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUBSCRIPTIONS & MEMBERSHIPS	101-102-000-4380	$6,000.00	$6,000.00	0%	
TRAVEL & TRAINING	101-102-000-4390	$10,000.00	$7,000.00	-30%	
VEHICLE ALLOWANCE	101-102-000-4400	$2,400.00	$2,400.00	0%	
FEES FOR SERVICE	101-102-000-4480	$9,500.00	$8,500.00	-10.5%	Combining Fees for Service and Fees for Consulting into one line item
DUPLICATING COSTS	101-102-000-4550	$2,600.00	$2,600.00	0%	
INTERNAL I. T. CHARGES	101-102-000-4580	$21,940.00	$26,253.00	19.7%	
TELEPHONE	101-103-000-4310	$500.00	$500.00	0%	
FEES FOR SERVICE	101-103-000-4480	$150,000.00	$160,000.00	6.7%	
PROGRAM SUPPLIES	101-114-000-4120	$500.00	$500.00	0%	
FEES FOR SERVICE	101-114-000-4480	$11,000.00	$11,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	101-116-000-4010	$274,427.97	$289,661.03	5.6%	
OVERTIME PAY	101-116-000-4011	$1,000.00	$1,237.50	23.8%	
LEAVE BENEFITS	101-116-000-4030	$2,744.28	$3,620.76	31.9%	
RETIREMENT BENEFITS	101-116-000-4040	$50,646.25	$53,328.69	5.3%	
INSURANCE BENEFITS	101-116-000-4050	$34,276.12	$36,589.79	6.8%	
WORKERS' COMPENSATION	101-116-000-4090	$2,624.00	$2,624.00	0%	
SUPPLIES - OFFICE	101-116-000-4110	$1,000.00	$700.00	-30%	
PROGRAM SUPPLIES	101-116-000-4120	$2,500.00	$3,500.00	40%	
TELEPHONE	101-116-000-4310	$2,200.00	$2,200.00	0%	
POSTAGE	101-116-000-4330	$400.00	$400.00	0%	
PUBLISHING	101-116-000-4360	$25,000.00	$25,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-116-000-4380	$1,500.00	$1,000.00	-33.3%	
TRAVEL & TRAINING	101-116-000-4390	$5,000.00	$5,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
VEHICLE ALLOWANCE	101-116-000-4400	$2,450.00	$2,450.00	0%	
FEES FOR SERVICE	101-116-000-4480	$86,500.00	$70,000.00	-19.1%	Combining Fees for Service and Fees Consulting into 1 line item
DUPLICATING COSTS	101-116-000-4550	$800.00	$800.00	0%	
INTERNAL I. T. CHARGES	101-116-000-4580	$56,340.00	$67,420.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-301-000-4010	$356,469.59	$321,252.88	-9.9%	
OVERTIME PAY	101-301-000-4011	$999.00	$0.00	-100%	
WAGES/PART-TIME	101-301-000-4020	$51,310.11	$51,588.99	0.5%	
WAGES/TEMPORARY	101-301-000-4025	$1,015.00	$2,500.00	146.3%	Temp to cover front desk during AB/Early voting.
LEAVE BENEFITS	101-301-000-4030	$4,077.80	$4,660.53	14.3%	
RETIREMENT BENEFITS	101-301-000-4040	$73,253.98	$66,526.98	-9.2%	
INSURANCE BENEFITS	101-301-000-4050	$82,339.79	$77,241.52	-6.2%	
WORKERS' COMPENSATION	101-301-000-4090	$3,936.00	$3,936.00	0%	
SUPPLIES - OFFICE	101-301-000-4110	$4,000.00	$4,000.00	0%	
PROGRAM SUPPLIES	101-301-000-4120	$200.00	$200.00	0%	Chicken bands
SUPPLIES - EQUIPMENT	101-301-000-4160	$7,000.00	$3,000.00	-57.1%	Reduced due to no passports
BOOKS	101-301-000-4170	$100.00	$100.00	0%	
TELEPHONE	101-301-000-4310	$3,600.00	$3,600.00	0%	Clerk cell phone and Metro Inet
POSTAGE	101-301-000-4330	$8,000.00	$8,000.00	0%	
PUBLISHING	101-301-000-4360	$4,000.00	$4,000.00	0%	City wide publishing of public notices in Pioneer Press - really unable to determine amount.
SUBSCRIPTIONS & MEMBERSHIPS	101-301-000-4380	$700.00	$1,000.00	42.9%	Membership for MCFOA and IIMC were increased in 2023, this account also covers notary costs
TRAVEL & TRAINING	101-301-000-4390	$3,000.00	$3,000.00	0%	MCFOA conf, DPO, Accela
VEHICLE ALLOWANCE	101-301-000-4400	$300.00	$180.00	-40%	
FEES FOR SERVICE	101-301-000-4480	$27,000.00	$30,000.00	11.1%	Accela 10K, Municode 6250K, MCC 400, Adobe DC, Shred-It 113, Vision33

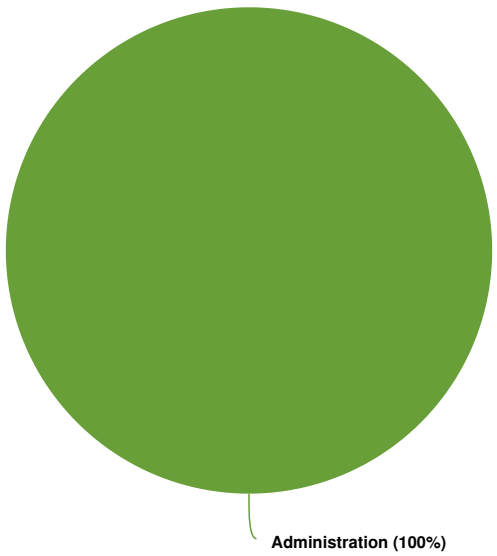
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
OUTSIDE RENTAL - EQUIPMENT	101-301-000-4520	$300.00	$300.00	0%	
DUPLICATING COSTS	101-301-000-4550	$7,200.00	$7,200.00	0%	
INTERNAL I. T. CHARGES	101-301-000-4580	$41,100.00	$49,178.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-303-000-4010	$346,552.69	$0.00	-100%	
WAGES/PART-TIME	101-303-000-4020	$106,691.04	$0.00	-100%	
LEAVE BENEFITS	101-303-000-4030	$4,532.44	$0.00	-100%	
RETIREMENT BENEFITS	101-303-000-4040	$77,806.95	$0.00	-100%	
INSURANCE BENEFITS	101-303-000-4050	$62,004.11	$0.00	-100%	
WORKERS' COMPENSATION	101-303-000-4090	$3,936.00	$0.00	-100%	
SUPPLIES - OFFICE	101-303-000-4110	$2,700.00	$0.00	-100%	
SUPPLIES - EQUIPMENT	101-303-000-4160	$1,700.00	$0.00	-100%	
TELEPHONE	101-303-000-4310	$200.00	$0.00	-100%	
POSTAGE	101-303-000-4330	$5,000.00	$0.00	-100%	
SUBSCRIPTIONS & MEMBERSHIPS	101-303-000-4380	$1,100.00	$0.00	-100%	
TRAVEL & TRAINING	101-303-000-4390	$900.00	$0.00	-100%	
VEHICLE ALLOWANCE	101-303-000-4400	$500.00	$0.00	-100%	
FEES FOR SERVICE	101-303-000-4480	$1,700.00	$0.00	-100%	
DUPLICATING COSTS	101-303-000-4550	$6,000.00	$0.00	-100%	
INTERNAL I. T. CHARGES	101-303-000-4580	$41,100.00	$0.00	-100%	
WAGES/FULL-TIME EMPLOYEES	101-304-000-4010	$0.00	$2,800.00	N/A	3 elections ALJ - Hinnekamp & Franzen
OVERTIME PAY	101-304-000-4011	$0.00	$9,000.00	N/A	3 elections - Evans, Arnold, Larson, Hinnenkamp, Franzen
WAGES/TEMPORARY	101-304-000-4025	$0.00	$105,000.00	N/A	Election judges, AB Board
SUPPLIES - OFFICE	101-304-000-4110	$500.00	$750.00	50%	
PROGRAM SUPPLIES	101-304-000-4120	$0.00	$1,400.00	N/A	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUPPLIES - EQUIPMENT	101-304-000-4160	$500.00	$500.00	0%	
TELEPHONE	101-304-000-4310	$0.00	$1,300.00	N/A	election phones 100+ per month
POSTAGE	101-304-000-4330	$200.00	$1,000.00	400%	
PUBLISHING	101-304-000-4360	$0.00	$2,500.00	N/A	public notices as per State Statute
TRAVEL & TRAINING	101-304-000-4390	$0.00	$500.00	N/A	travel to Ramsey County Elections - Plato Blvd
REPAIRS & MTNCE./EQUIPMENT	101-304-000-4430	$24,000.00	$24,000.00	0%	JPA costs will rise 20-25% in 2024 due to PNP
OUTSIDE RENTAL - EQUIPMENT	101-304-000-4520	$300.00	$0.00	-100%	
OUTSIDE RENTAL-PROPERTY/BLDGS	101-304-000-4530	$0.00	$600.00	N/A	P13 - Lutheran Church of Peace requires $200 per election, 3 elections in 2024.
DUPLICATING COSTS	101-304-000-4550	$0.00	$300.00	N/A	
Total General Fund:		**$2,566,952.93**	**$2,071,758.46**	**-19.3%**	

Expenditures by Function

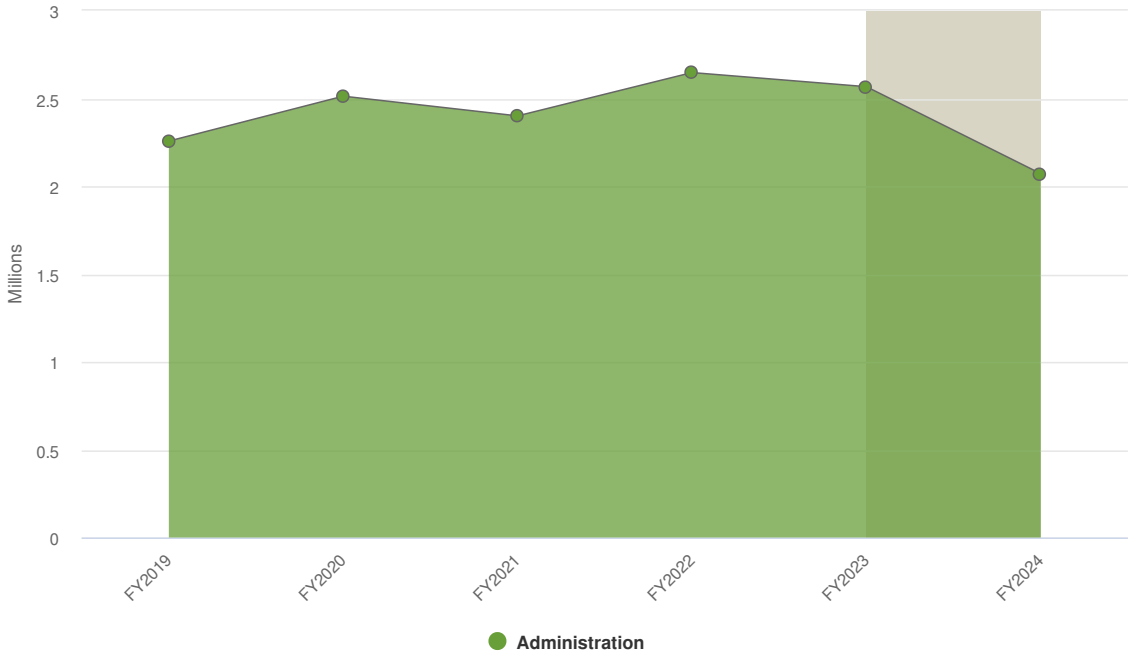
Administration expenditures include administration, city clerk, elections, human resources, legal services, and safety. These are all General Fund activities.

Budgeted Expenditures by Function



The Communications Division is not reflected in General Fund expenditures

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Budgeted expenditures have not significantly trended up or down.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Administration					
WAGES/FULL-TIME EMPLOYEES	101-102-000-4010	$333,395.35	$376,580.18	13%	
OVERTIME PAY	101-102-000-4011	$0.00	$412.50	N/A	
LEAVE BENEFITS	101-102-000-4030	$3,333.95	$4,707.26	41.2%	
RETIREMENT BENEFITS	101-102-000-4040	$58,429.35	$64,505.92	10.4%	
INSURANCE BENEFITS	101-102-000-4050	$29,109.16	$31,140.93	7%	
WORKERS' COMPENSATION	101-102-000-4090	$3,412.00	$3,412.00	0%	
SUPPLIES - OFFICE	101-102-000-4110	$800.00	$800.00	0%	
PROGRAM SUPPLIES	101-102-000-4120	$4,500.00	$6,500.00	44.4%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TELEPHONE	101-102-000-4310	$2,000.00	$2,000.00	0%	
POSTAGE	101-102-000-4330	$300.00	$300.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-102-000-4380	$6,000.00	$6,000.00	0%	
TRAVEL & TRAINING	101-102-000-4390	$10,000.00	$7,000.00	-30%	
VEHICLE ALLOWANCE	101-102-000-4400	$2,400.00	$2,400.00	0%	
FEES FOR SERVICE	101-102-000-4480	$9,500.00	$8,500.00	-10.5%	Combining Fees for Service and Fees for Consulting into one line item
DUPLICATING COSTS	101-102-000-4550	$2,600.00	$2,600.00	0%	
INTERNAL I. T. CHARGES	101-102-000-4580	$21,940.00	$26,253.00	19.7%	
TELEPHONE	101-103-000-4310	$500.00	$500.00	0%	
FEES FOR SERVICE	101-103-000-4480	$150,000.00	$160,000.00	6.7%	
PROGRAM SUPPLIES	101-114-000-4120	$500.00	$500.00	0%	
FEES FOR SERVICE	101-114-000-4480	$11,000.00	$11,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	101-116-000-4010	$274,427.97	$289,661.03	5.6%	
OVERTIME PAY	101-116-000-4011	$1,000.00	$1,237.50	23.8%	
LEAVE BENEFITS	101-116-000-4030	$2,744.28	$3,620.76	31.9%	
RETIREMENT BENEFITS	101-116-000-4040	$50,646.25	$53,328.69	5.3%	
INSURANCE BENEFITS	101-116-000-4050	$34,276.12	$36,589.79	6.8%	
WORKERS' COMPENSATION	101-116-000-4090	$2,624.00	$2,624.00	0%	
SUPPLIES - OFFICE	101-116-000-4110	$1,000.00	$700.00	-30%	
PROGRAM SUPPLIES	101-116-000-4120	$2,500.00	$3,500.00	40%	
TELEPHONE	101-116-000-4310	$2,200.00	$2,200.00	0%	
POSTAGE	101-116-000-4330	$400.00	$400.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
PUBLISHING	101-116-000-4360	$25,000.00	$25,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-116-000-4380	$1,500.00	$1,000.00	-33.3%	
TRAVEL & TRAINING	101-116-000-4390	$5,000.00	$5,000.00	0%	
VEHICLE ALLOWANCE	101-116-000-4400	$2,450.00	$2,450.00	0%	
FEES FOR SERVICE	101-116-000-4480	$86,500.00	$70,000.00	-19.1%	Combining Fees for Service and Fees Consulting into 1 line item
DUPLICATING COSTS	101-116-000-4550	$800.00	$800.00	0%	
INTERNAL I. T. CHARGES	101-116-000-4580	$56,340.00	$67,420.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-301-000-4010	$356,469.59	$321,252.88	-9.9%	
OVERTIME PAY	101-301-000-4011	$999.00	$0.00	-100%	
WAGES/PART-TIME	101-301-000-4020	$51,310.11	$51,588.99	0.5%	
WAGES/TEMPORARY	101-301-000-4025	$1,015.00	$2,500.00	146.3%	Temp to cover front desk during AB/Early voting.
LEAVE BENEFITS	101-301-000-4030	$4,077.80	$4,660.53	14.3%	
RETIREMENT BENEFITS	101-301-000-4040	$73,253.98	$66,526.98	-9.2%	
INSURANCE BENEFITS	101-301-000-4050	$82,339.79	$77,241.52	-6.2%	
WORKERS' COMPENSATION	101-301-000-4090	$3,936.00	$3,936.00	0%	
SUPPLIES - OFFICE	101-301-000-4110	$4,000.00	$4,000.00	0%	
PROGRAM SUPPLIES	101-301-000-4120	$200.00	$200.00	0%	Chicken bands
SUPPLIES - EQUIPMENT	101-301-000-4160	$7,000.00	$3,000.00	-57.1%	Reduced due to no passports
BOOKS	101-301-000-4170	$100.00	$100.00	0%	
TELEPHONE	101-301-000-4310	$3,600.00	$3,600.00	0%	Clerk cell phone and Metro Inet
POSTAGE	101-301-000-4330	$8,000.00	$8,000.00	0%	
PUBLISHING	101-301-000-4360	$4,000.00	$4,000.00	0%	City wide publishing of public notices in Pioneer Press - really unable to determine amount.

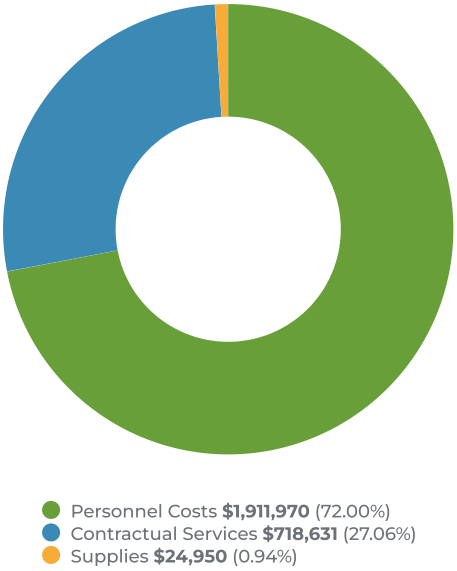
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUBSCRIPTIONS & MEMBERSHIPS	101-301-000-4380	$700.00	$1,000.00	42.9%	Membership for MCFOA and IIMC were increased in 2023, this account also covers notary costs
TRAVEL & TRAINING	101-301-000-4390	$3,000.00	$3,000.00	0%	MCFOA conf, DPO, Accela
VEHICLE ALLOWANCE	101-301-000-4400	$300.00	$180.00	-40%	
FEES FOR SERVICE	101-301-000-4480	$27,000.00	$30,000.00	11.1%	Accela 10K, Municode 6250K, MCC 400, Adobe DC, Shred-It 113, Vision33
OUTSIDE RENTAL - EQUIPMENT	101-301-000-4520	$300.00	$300.00	0%	
DUPLICATING COSTS	101-301-000-4550	$7,200.00	$7,200.00	0%	
INTERNAL I. T. CHARGES	101-301-000-4580	$41,100.00	$49,178.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-303-000-4010	$346,552.69	$0.00	-100%	
WAGES/PART-TIME	101-303-000-4020	$106,691.04	$0.00	-100%	
LEAVE BENEFITS	101-303-000-4030	$4,532.44	$0.00	-100%	
RETIREMENT BENEFITS	101-303-000-4040	$77,806.95	$0.00	-100%	
INSURANCE BENEFITS	101-303-000-4050	$62,004.11	$0.00	-100%	
WORKERS' COMPENSATION	101-303-000-4090	$3,936.00	$0.00	-100%	
SUPPLIES - OFFICE	101-303-000-4110	$2,700.00	$0.00	-100%	
SUPPLIES - EQUIPMENT	101-303-000-4160	$1,700.00	$0.00	-100%	
TELEPHONE	101-303-000-4310	$200.00	$0.00	-100%	
POSTAGE	101-303-000-4330	$5,000.00	$0.00	-100%	
SUBSCRIPTIONS & MEMBERSHIPS	101-303-000-4380	$1,100.00	$0.00	-100%	
TRAVEL & TRAINING	101-303-000-4390	$900.00	$0.00	-100%	
VEHICLE ALLOWANCE	101-303-000-4400	$500.00	$0.00	-100%	
FEES FOR SERVICE	101-303-000-4480	$1,700.00	$0.00	-100%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
DUPLICATING COSTS	101-303-000-4550	$6,000.00	$0.00	-100%	
INTERNAL I. T. CHARGES	101-303-000-4580	$41,100.00	$0.00	-100%	
WAGES/FULL-TIME EMPLOYEES	101-304-000-4010	$0.00	$2,800.00	N/A	3 elections ALJ - Hinnekamp & Franzen
OVERTIME PAY	101-304-000-4011	$0.00	$9,000.00	N/A	3 elections - Evans, Arnold, Larson, Hinnenkamp, Franzen
WAGES/TEMPORARY	101-304-000-4025	$0.00	$105,000.00	N/A	Election judges, AB Board
SUPPLIES - OFFICE	101-304-000-4110	$500.00	$750.00	50%	
PROGRAM SUPPLIES	101-304-000-4120	$0.00	$1,400.00	N/A	
SUPPLIES - EQUIPMENT	101-304-000-4160	$500.00	$500.00	0%	
TELEPHONE	101-304-000-4310	$0.00	$1,300.00	N/A	election phones 100+ per month
POSTAGE	101-304-000-4330	$200.00	$1,000.00	400%	
PUBLISHING	101-304-000-4360	$0.00	$2,500.00	N/A	public notices as per State Statute
TRAVEL & TRAINING	101-304-000-4390	$0.00	$500.00	N/A	travel to Ramsey County Elections - Plato Blvd
REPAIRS & MTNCE./EQUIPMENT	101-304-000-4430	$24,000.00	$24,000.00	0%	JPA costs will rise 20-25% in 2024 due to PNP
OUTSIDE RENTAL - EQUIPMENT	101-304-000-4520	$300.00	$0.00	-100%	
OUTSIDE RENTAL-PROPERTY/BLDGS	101-304-000-4530	$0.00	$600.00	N/A	P13 - Lutheran Church of Peace requires $200 per election, 3 elections in 2024.
DUPLICATING COSTS	101-304-000-4550	$0.00	$300.00	N/A	
Total Administration:		**$2,566,952.93**	**$2,071,758.46**	**-19.3%**	
Total Expenditures:		**$2,566,952.93**	**$2,071,758.46**	**-19.3%**	

Administration by Expenditure Type

Wages and benefits comprise 76.7% of the Administration budget in all funds for 2024. Contractual services primarily include legal services and safety contracts.

2024 All Funds Administration by Expenditure Type

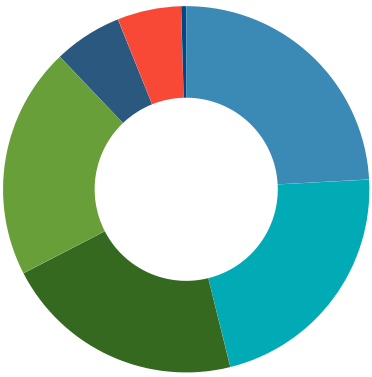


Administration Programs

Programs include:

Administration
City Clerk
Communications
Elections
Human Resources
Legal Services
Safety

2024 All Funds Administration by Program



Strategic Plan Objectives

- **Financial and Asset Management** – Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.
- **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.
- **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.
- **Environmental Stewardship** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
- **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.
- **Community Inclusiveness** - Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.

Performance Indicators

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.*
Performance Measure 1.1.2: *Increase diversity on City's boards and commissions with a goal of each group having at least one non-traditional member.*
Performance Measure 1.1.3: *Tailor community events around our culturally diverse population. Create opportunities to include community voice in the City's diversity, equity and inclusion initiatives.*

Key Outcome 1.2: Employees are engaged in community outreach and are culturally aware.
Performance Measure 1.2.1*: 100% of benefit earning employees will participate in City sponsored community events annually.*
Performance Measure 1.2.2*: 100% of benefit earning employees will participate in cultural awareness/diversity training.*
Performance Measure 1.2.3: *Bring in cultural content expert speakers to raise awareness among City staff of Maplewood's various communities.*

Key Outcome 1.3: The demographics of the organization reflect the community and its needs.
Performance Measure 1.3.1*: Increase the percentage of employee diversity among City staff by 2% per year, with a goal of mirroring the City's diverse community.*

Key Outcome 1.4: City services and facilities are accessible to our diverse community.
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.*
Performance Measure 1.4.2 *- Conduct an ADA audit on City facilities.*

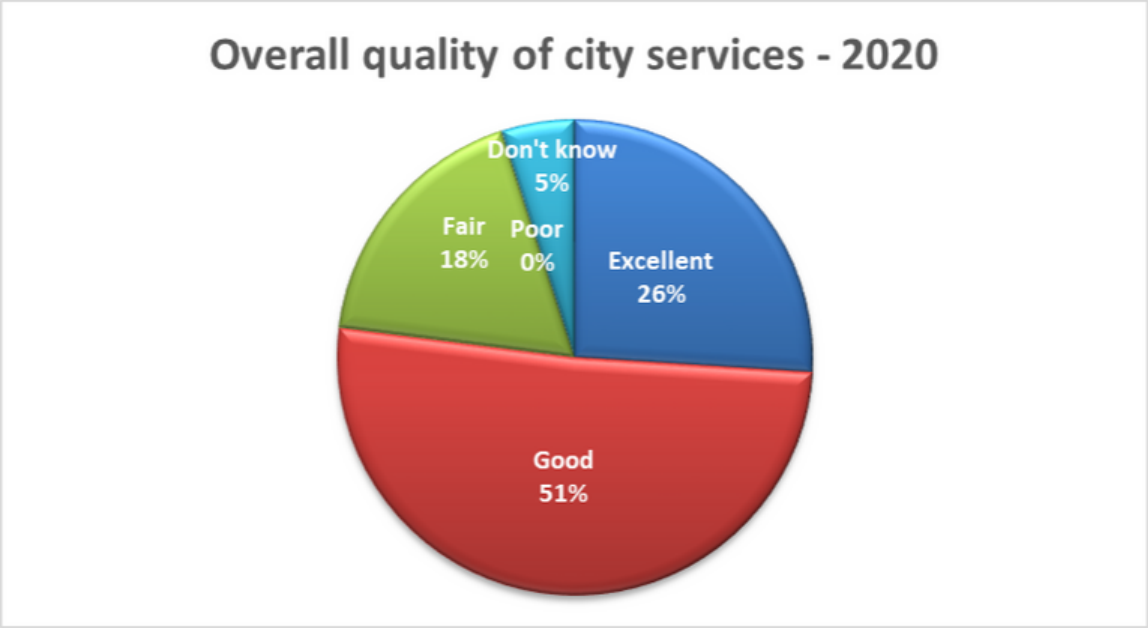
Key Outcome 1.6: Create opportunities to include community voice in the City's diversity, equity and inclusion initiatives.
Performance Measure 1.6.1 *- Hold two joint meetings of MORE, the MAC, and the Maplewood Faith Communities groups.*

Key Outcome 4.1: Create a more informed and engaged community by proactively telling the City's story and establishing Maplewood as a regional leader.
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.
Performance Measure 4.1.1*: Ensure key City leaders and staff are helping identify potential content for Maplewood's social media platforms to increase annual engagement.*
Performance Measure 4.1.2*: Create broader media outreach with at least 5 City-initiated stories that appear in mainstream Twin Cities news outlets annually.*
Performance Measure 4.1.3: *Ensure that each department be featured in at least 1 live stream broadcast annually. Police, Fire, and Parks and Natural Resources will be featured in at least 3 annually.*

Key Outcome 4.2: Retain and attract community members, businesses, and visitors by highlighting Maplewood's redevelopment efforts and celebrating its diversity.
Performance Measure 4.2.1: *Create a marketing plan in coordination with Community Development to showcase new development in the North End, Gladstone, and other key commercial nodes.*
Performance Measure 4.2.2: *Use community outreach events as a way to strengthen ties between our diverse community members and the businesses that serve our community.*

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.*
Performance Measure 5.1.2*: Increase employee wellness program participation by 2% per year to reach 80% city-wide and at least 76% in each department.*
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.*
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.*

Citizen Survey



Community Development



Danette Parr
Community Development Director

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.

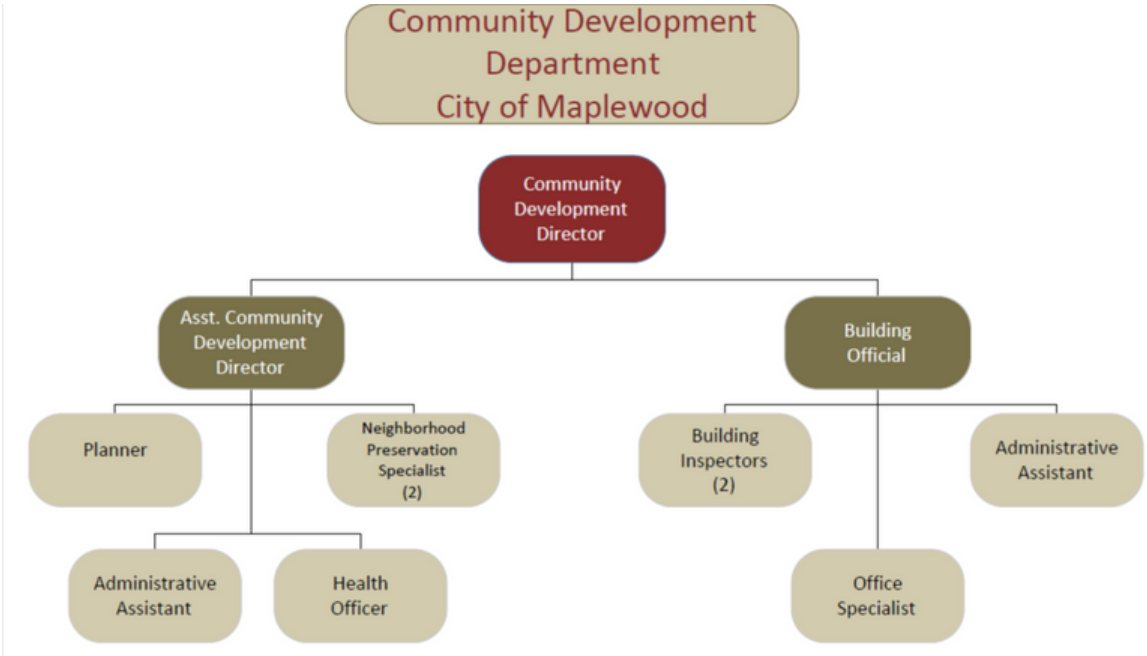
Service Areas:

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

Organizational Chart

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.

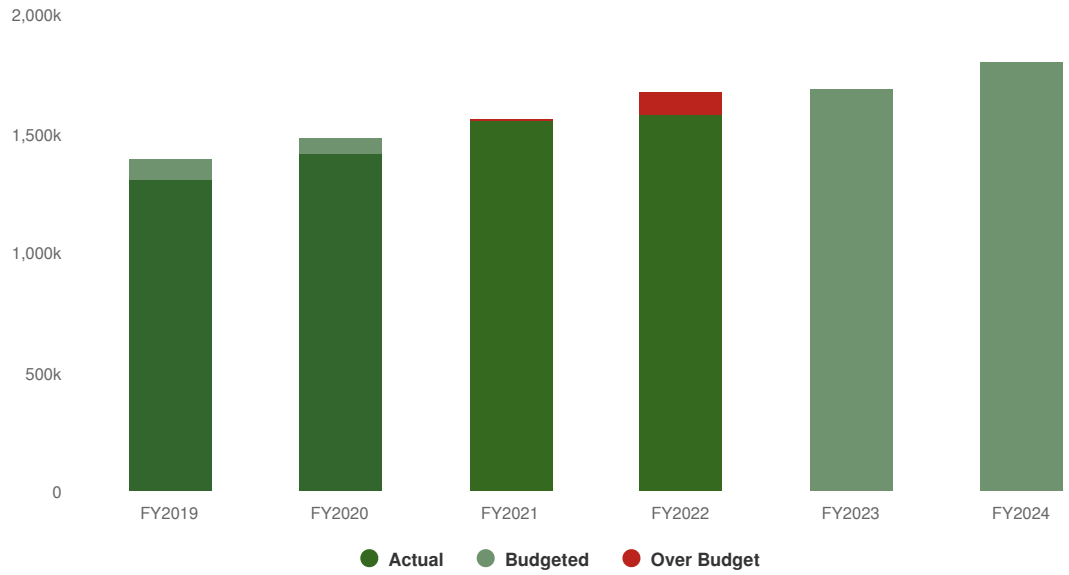


Expenditures Summary

General Fund activities of Community Development are included on this page. Those activities include planning, zoning, building inspections, and community development. The 2022 budget reflects a 1.8% increase from the prior year.

$1,801,380 **$116,801**
(6.93% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual

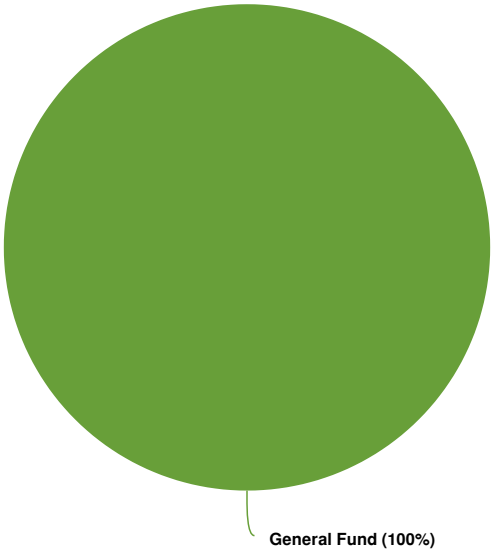


The Community Development Department implemented a rental housing inspection program in 2020. The small increase in 2021 reflects reclassification and reorganization of employees for the new program.

Expenditures by Fund

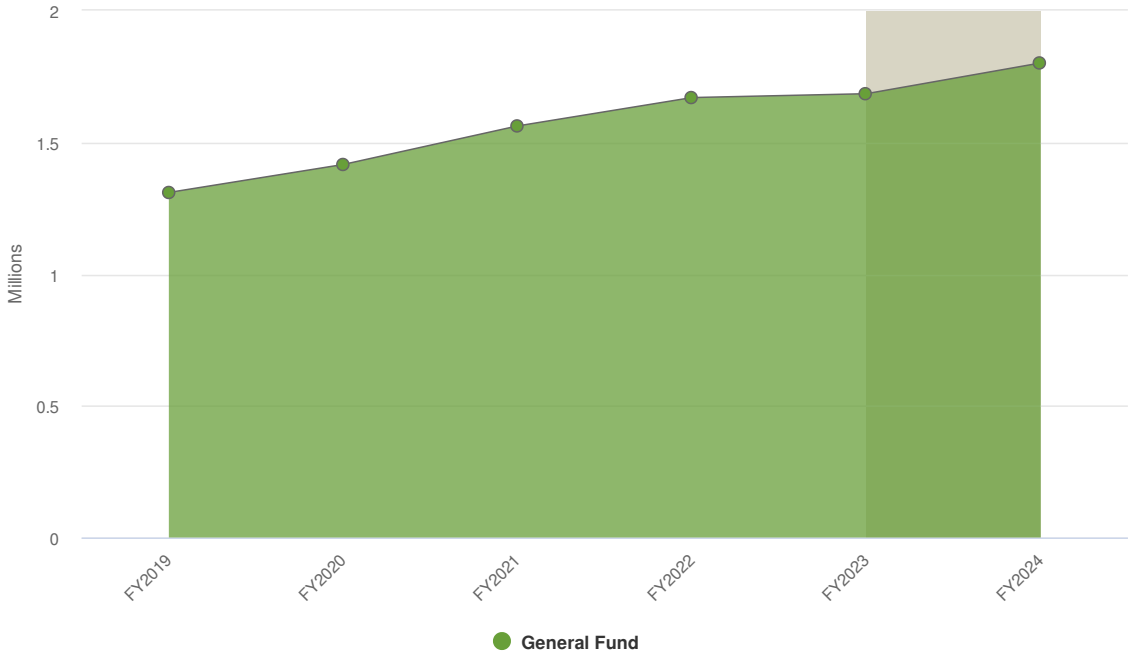
The rental housing program was designed to be self-supporting based on the fee structure. The fee structure will be analyzed and modified annually to cover increased costs of the program.

2024 Expenditures by Fund



The Community Development Activities shown on this page are General Fund activities only. Some development activities are funded through the EDA Fund and the Environmental Utility Fund.

Budgeted and Historical 2023 Expenditures General Fund



Grey background indicates budgeted figures.

Increases are due to the new rental housing program, which is funded by fees charged to rental properties.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-701-000-4010	$440,141.02	$494,470.92	12.3%	
OVERTIME PAY	101-701-000-4011	$2,016.15	$2,491.80	23.6%	
WAGES/PART-TIME	101-701-000-4020	$147,947.59	$139,916.93	-5.4%	
LEAVE BENEFITS	101-701-000-4030	$5,880.89	$7,929.86	34.8%	
RETIREMENT BENEFITS	101-701-000-4040	$99,601.79	$106,131.08	6.6%	
INSURANCE BENEFITS	101-701-000-4050	$72,126.71	$78,164.20	8.4%	
WORKERS' COMPENSATION	101-701-000-4090	$4,461.00	$4,461.00	0%	

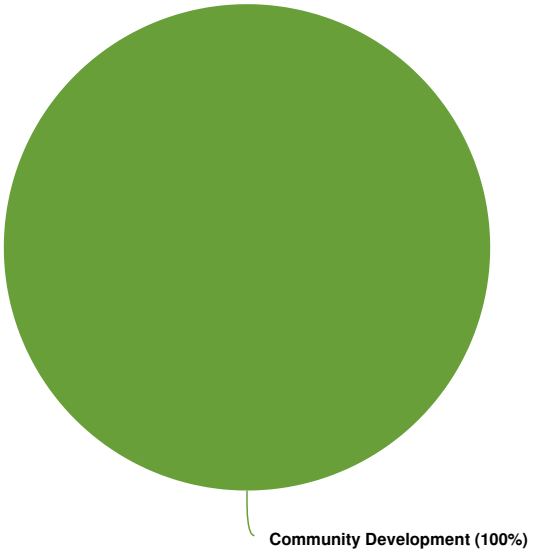
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUPPLIES - OFFICE	101-701-000-4110	$3,000.00	$3,000.00	0%	
SUPPLIES - EQUIPMENT	101-701-000-4160	$2,000.00	$2,000.00	0%	
TELEPHONE	101-701-000-4310	$4,500.00	$4,500.00	0%	
POSTAGE	101-701-000-4330	$6,000.00	$6,000.00	0%	
PUBLISHING	101-701-000-4360	$1,000.00	$1,000.00	0%	
INSURANCE	101-701-000-4370	$27,200.00	$28,560.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-701-000-4380	$3,500.00	$3,500.00	0%	
TRAVEL & TRAINING	101-701-000-4390	$6,000.00	$6,000.00	0%	
VEHICLE ALLOWANCE	101-701-000-4400	$2,400.00	$2,400.00	0%	
FEES FOR SERVICE	101-701-000-4480	$35,000.00	$35,000.00	0%	Accela -Annual Licenses: $15,000 Vision33 - Accela Implementation: $11,250 Bolton & Menk - GIS Support: $7,500 YMCA - Employee memberships: $650 Acrobat - Adobe licenses: $500 Shred It - 1902: $100
FEES - CONSULTING	101-701-000-4490	$25,000.00	$25,000.00	0%	
DUPLICATING COSTS	101-701-000-4550	$6,000.00	$6,000.00	0%	
INTERNAL I. T. CHARGES	101-701-000-4580	$64,480.00	$77,150.00	19.6%	5% Increase - Estimated
WAGES/FULL-TIME EMPLOYEES	101-703-000-4010	$435,235.77	$448,478.26	3%	
OVERTIME PAY	101-703-000-4011	$8,679.00	$9,546.00	10%	
WAGES/TEMPORARY	101-703-000-4025	$5,075.00	$22,000.00	333.5%	A extreme weather event created a backlog of roof/siding inspections. The unforeseen reduced funding in 2023 created staffing and service levels that do not equate to the need that exists or the revenue generated by the roof inspections. The funding will need to be restored to meet city needs.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
LEAVE BENEFITS	101-703-000-4030	$4,352.38	$5,605.96	28.8%	
RETIREMENT BENEFITS	101-703-000-4040	$78,050.18	$80,184.83	2.7%	
INSURANCE BENEFITS	101-703-000-4050	$80,875.86	$86,213.11	6.6%	
WORKERS' COMPENSATION	101-703-000-4090	$5,856.00	$5,856.00	0%	
SUPPLIES - EQUIPMENT	101-703-000-4160	$2,000.00	$2,000.00	0%	
BOOKS	101-703-000-4170	$500.00	$500.00	0%	
UNIFORMS & CLOTHING	101-703-000-4240	$3,000.00	$3,000.00	0%	Uniforms for 5 employees: Building Inspectors (2), Neighborhood Preservation Specialists (2), Environmental Health Official (1)
TELEPHONE	101-703-000-4310	$3,600.00	$3,600.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-703-000-4380	$1,000.00	$1,000.00	0%	
TRAVEL & TRAINING	101-703-000-4390	$5,000.00	$5,000.00	0%	
FEES FOR SERVICE	101-703-000-4480	$70,000.00	$70,000.00	0%	Tokle Inspections - Electrical: $50,000 Accela - Annual licenses: $18,000 Verizon - employee cell phones: $2,000
INTERNAL RENTAL - VEHICLE	101-703-000-4540	$23,100.00	$24,720.00	7%	8% Increase - Estimated
Total General Fund:		**$1,684,579.34**	**$1,801,379.95**	**6.9%**	

Expenditures by Function

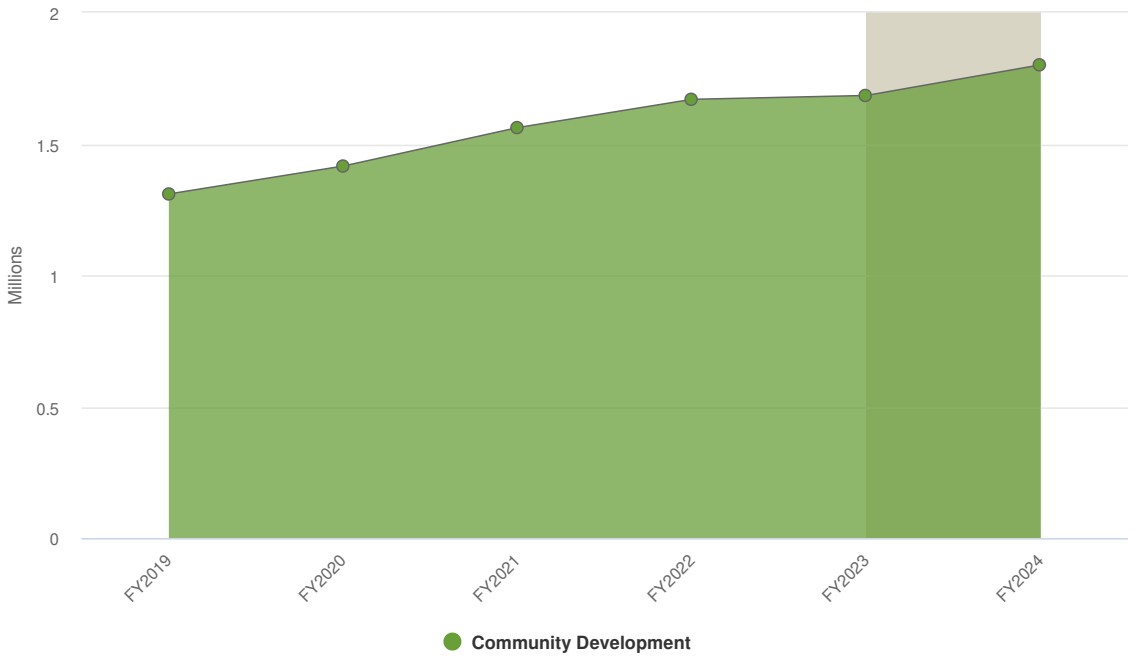
The increases are primarily due to inflation.

Budgeted Expenditures by Function



Building inspection and planning and development expenses remain about the same.

General Fund Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Rental Housing is a new program, starting in 2020, resulting in the higher trend.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Community Development					
WAGES/FULL-TIME EMPLOYEES	101-701-000-4010	$440,141.02	$494,470.92	12.3%	
OVERTIME PAY	101-701-000-4011	$2,016.15	$2,491.80	23.6%	
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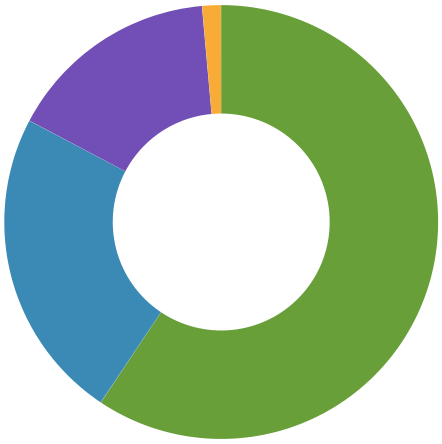
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VEHICLE ALLOWANCE	101-701-000-4400	$2,400.00	$2,400.00	0%	
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FEES - CONSULTING	101-701-000-4490	$25,000.00	$25,000.00	0%	
DUPLICATING COSTS	101-701-000-4550	$6,000.00	$6,000.00	0%	
INTERNAL I. T. CHARGES	101-701-000-4580	$64,480.00	$77,150.00	19.6%	5% Increase - Estimated
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Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WAGES/TEMPORARY	101-703-000-4025	$5,075.00	$22,000.00	333.5%	A extreme weather event created a backlog of roof/siding inspections. The unforeseen reduced funding in 2023 created staffing and service levels that do not equate to the need that exists or the revenue generated by the roof inspections. The funding will need to be restored to meet city needs.
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SUBSCRIPTIONS & MEMBERSHIPS	101-703-000-4380	$1,000.00	$1,000.00	0%	
TRAVEL & TRAINING	101-703-000-4390	$5,000.00	$5,000.00	0%	
FEES FOR SERVICE	101-703-000-4480	$70,000.00	$70,000.00	0%	Tokle Inspections - Electrical: $50,000 Accela - Annual licenses: $18,000 Verizon - employee cell phones: $2,000
INTERNAL RENTAL - VEHICLE	101-703-000-4540	$23,100.00	$24,720.00	7%	8% Increase - Estimated
Total Community Development:		**$1,684,579.34**	**$1,801,379.95**	**6.9%**	
Total Expenditures:		**$1,684,579.34**	**$1,801,379.95**	**6.9%**	

Community Development by Expenditure Type

Wages and benefits are 59.38% of total Community Development expenditures across all funds for 2024. Contractual services include planning contracts.

2024 Community Development by Expenditure Type



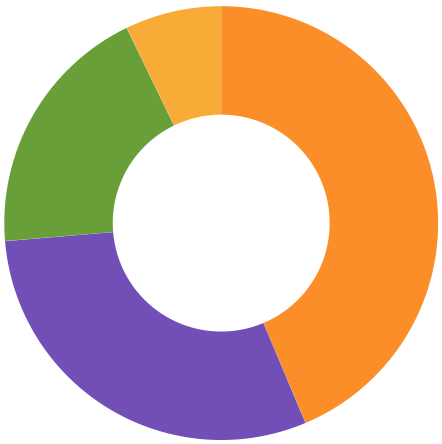
- Personnel Costs **$2,380,421** (59.38%)
- Contractual Services **$936,870** (23.37%)
- Capital Assets & Depreciation **$635,000** (15.84%)
- Supplies **$56,700** (1.41%)

Community Development Programs

Programs include:

Land use
Economic Development
Housing
Building Inspections
Code Enforcement
Contractor Licensing
Public Health
Environmental Services

2024 All Funds Community Development by Program



- Environmental Services **$1,750,257** (43.66%)
- Economic Development **$1,203,676** (30.02%)
- Building Inspections **$767,704** (19.15%)
- Planning **$287,354** (7.17%)

Strategic Plan Objectives

- **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.
- **Environmental Stewardship** - Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
- **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.
- **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.

Performance Indicators

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.*
Performance Measure 5.3.2*: 80% of code enforcement complaints in the City will be closed within 90 days of receipt.*
Performance Measure 5.3.7: *80% of residential plans and permits will be reviewed within 10 days or less.*

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.*

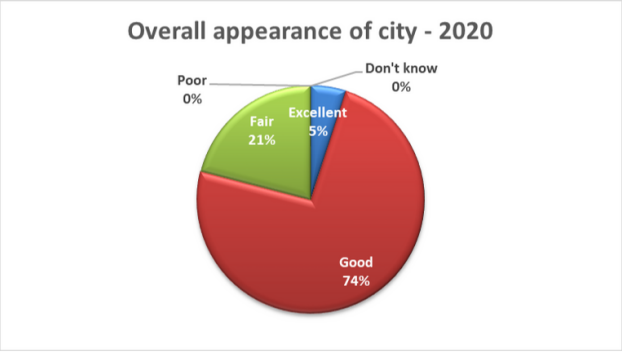
Key Outcome 6.1: Facilitate investment to revitalize neighborhoods.
Performance Measure 6.1.1: *Encourage attractive residential and commercial development within the Gladstone neighborhood.*
Performance Measure 6.1.2: *Continue participation in the Rice-Larpenteur Alliance with City of Roseville and City of St. Paul.*

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.*
Performance Measure 6.2.2: *Add one multifamily housing development to the North End within 3-5 years.*

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.*
Performance Measure 6.3.2: *Inspect 100% of the City's rental housing units by the end of 2024.*
Performance Measure 6.3.3: *Create a scattered site housing program that will invest in single family homes to improve quality of housing stock and increased opportunities for home ownership.*

Citizen Survey

79% of Maplewood residents rated the overall appearance of the City good or excellent.





Finance



Joe Rueb
Finance Director

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, annual comprehensive 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.

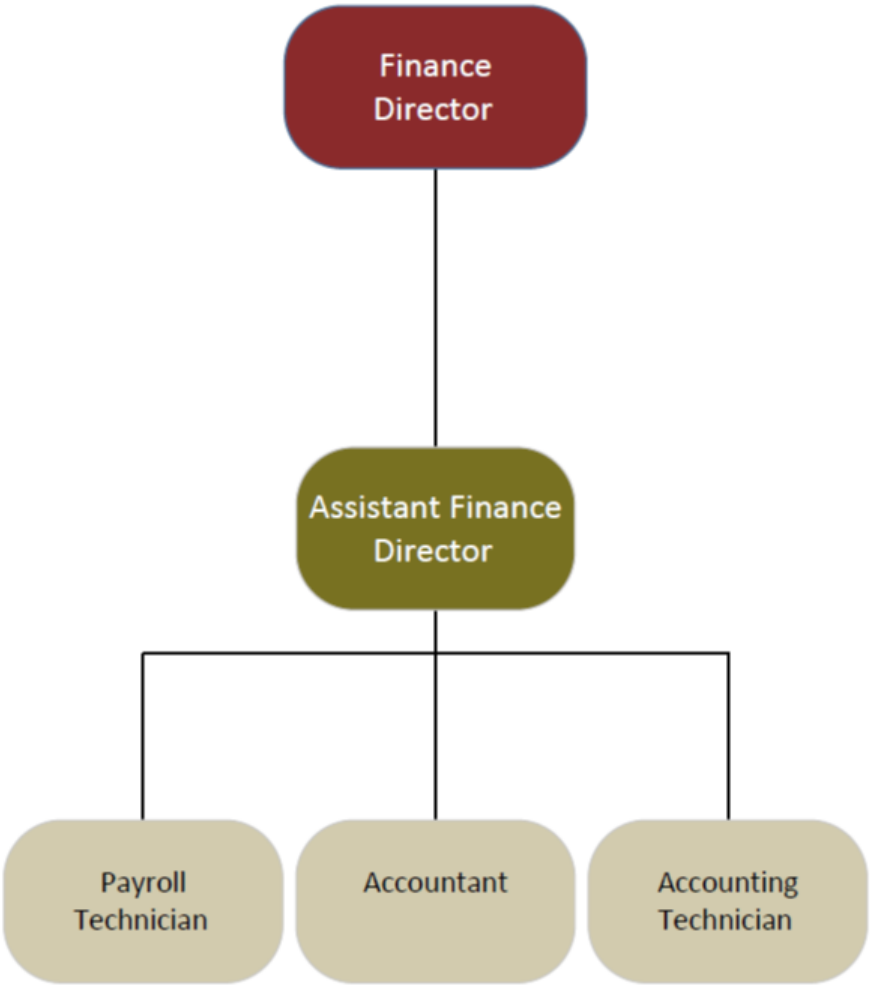
Service Areas:

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

Organizational Chart

Mission Statement

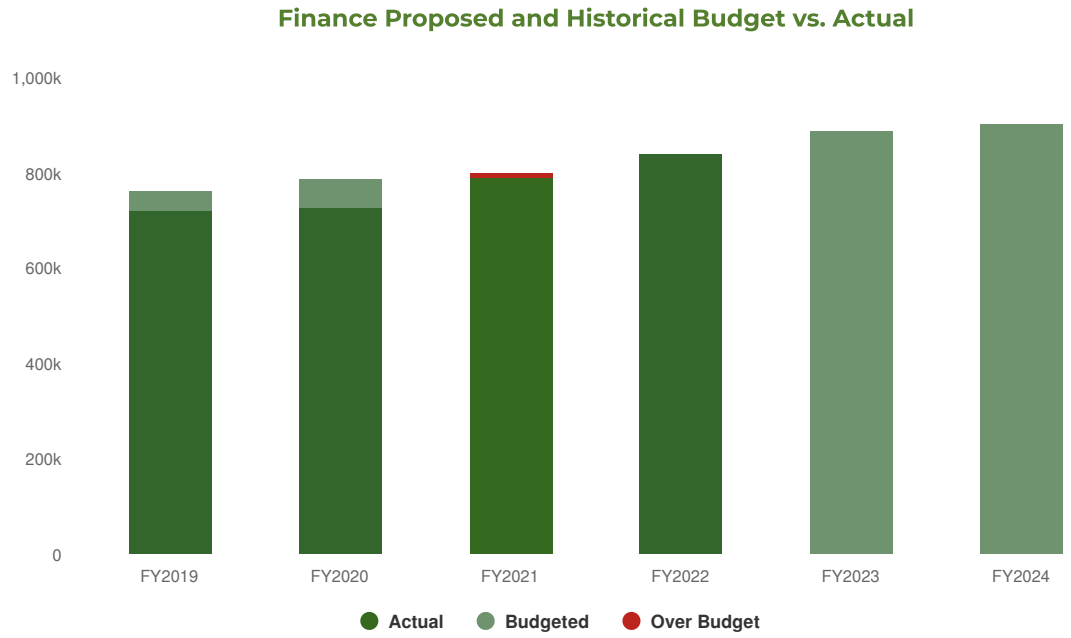
To provide quality financial services and maintain the City's financial health in a sustainable format.



Expenditures Summary

Expenditures include activities from the Finance Department.

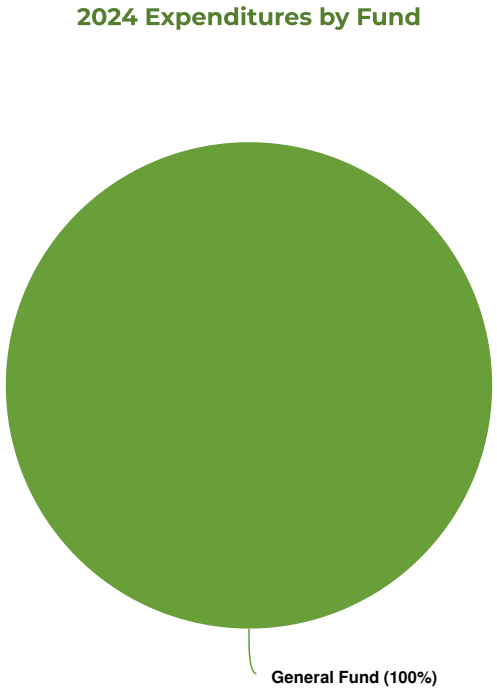
$903,617 **$16,162**
(1.82% vs. prior year)



DMV activities were moved to Administration in 2022.

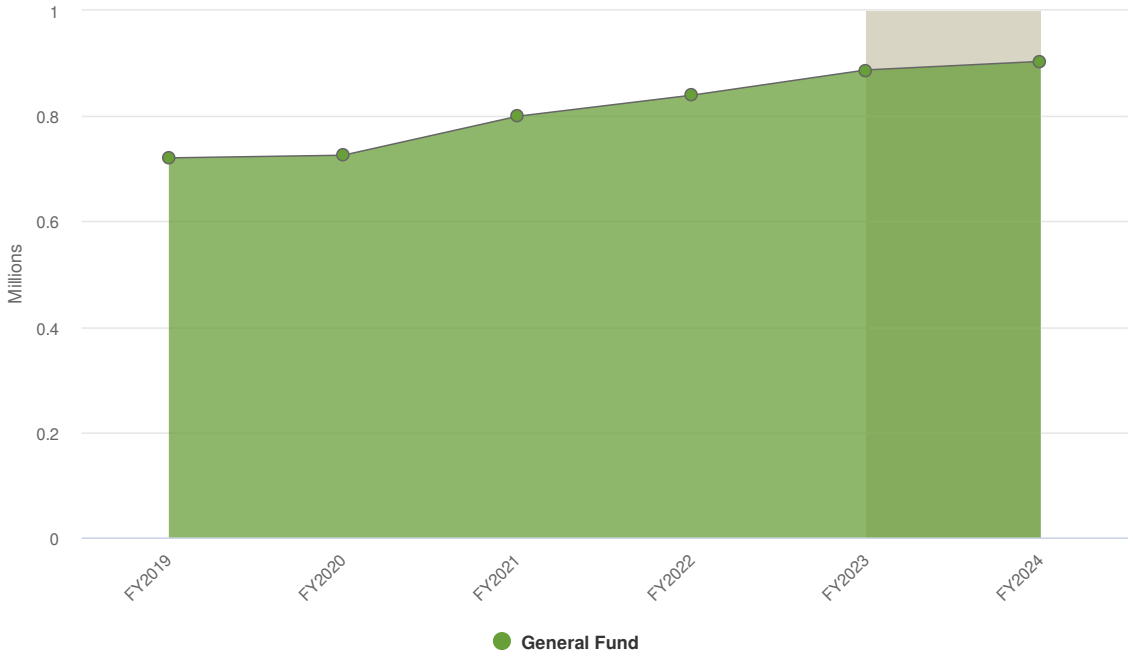
Expenditures by Fund

All finance activities shown on this page are General Fund expenditures only.



Finance activities do not include DMV.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Staffing trended upward due to a redirection of workload from the State to all deputy registrars. Transactions are now done in real time rather than on the back end. Staffing also increased due to the pandemic. DMV is under Administration for 2022.

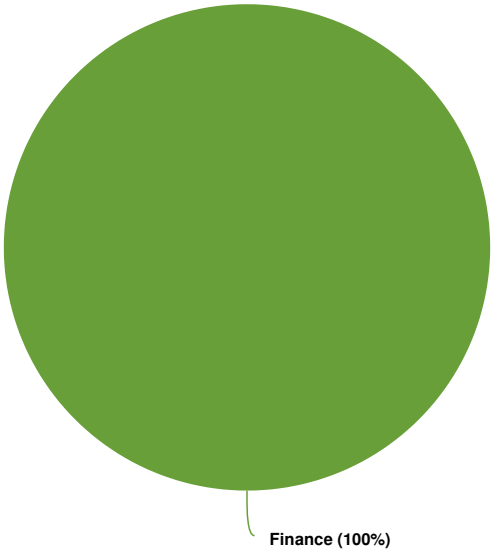
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-201-000-4010	$531,427.84	$519,335.56	-2.3%	
WAGES/TEMPORARY	101-201-000-4025	$5,945.00	$9,840.00	65.5%	Hoping to receive the MNGFOA internship grant for 2023. The Grant allows an active member of MNGFOA and his or her government to employ an intern who can supplement the current staff by assisting with various tasks and projects. The Internship Grant is a 50/50 matching grant of up to $3,000.
LEAVE BENEFITS	101-201-000-4030	$5,314.27	$6,491.69	22.2%	
RETIREMENT BENEFITS	101-201-000-4040	$95,283.17	$93,407.80	-2%	
INSURANCE BENEFITS	101-201-000-4050	$70,541.47	$78,958.25	11.9%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	101-201-000-4090	$4,724.00	$4,724.00	0%	
SUPPLIES - OFFICE	101-201-000-4110	$2,500.00	$2,500.00	0%	
SUPPLIES - EQUIPMENT	101-201-000-4160	$1,000.00	$1,000.00	0%	
BOOKS	101-201-000-4170	$200.00	$200.00	0%	
TELEPHONE	101-201-000-4310	$2,600.00	$2,600.00	0%	
POSTAGE	101-201-000-4330	$2,100.00	$2,100.00	0%	
PUBLISHING	101-201-000-4360	$600.00	$600.00	0%	
INSURANCE	101-201-000-4370	$4,000.00	$4,200.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-201-000-4380	$800.00	$800.00	0%	
TRAVEL & TRAINING	101-201-000-4390	$6,000.00	$6,000.00	0%	
VEHICLE ALLOWANCE	101-201-000-4400	$2,600.00	$2,600.00	0%	
FEES FOR SERVICE	101-201-000-4480	$83,000.00	$87,000.00	4.8%	
DUPLICATING COSTS	101-201-000-4550	$3,000.00	$2,500.00	-16.7%	
INTERNAL I. T. CHARGES	101-201-000-4580	$65,820.00	$78,760.00	19.7%	
Total General Fund:		**$887,455.75**	**$903,617.30**	**1.8%**	

Expenditures by Function

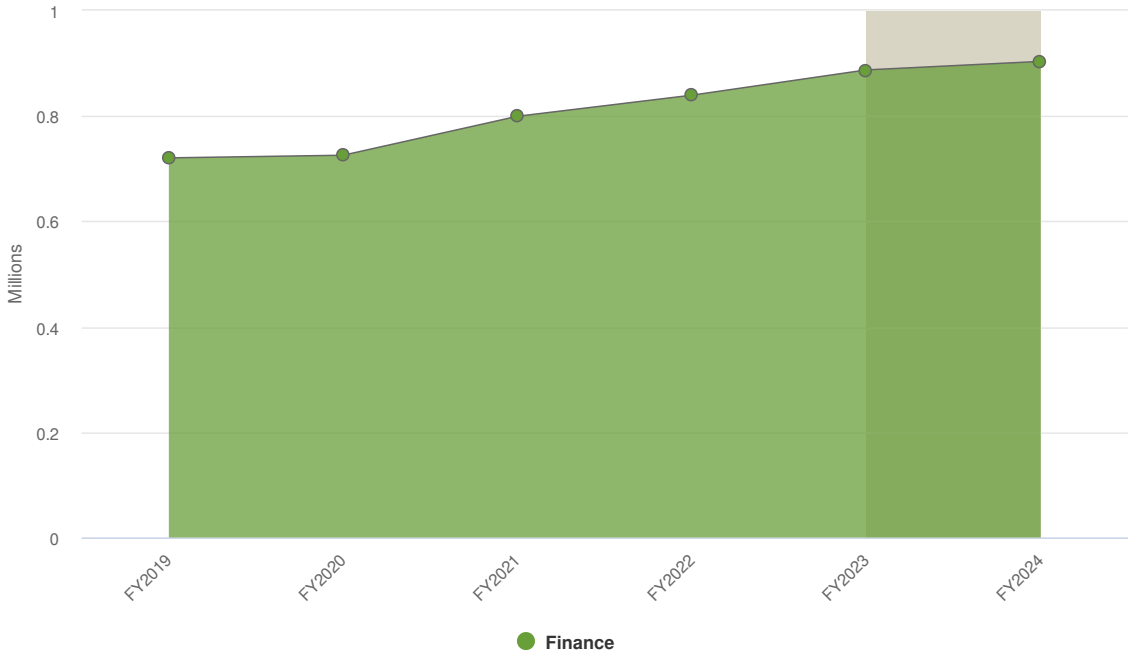
The DMV has been moved to Adminstration for 2022.

Budgeted Expenditures by Function



The Deputy Registrar is now reflected in Administration.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

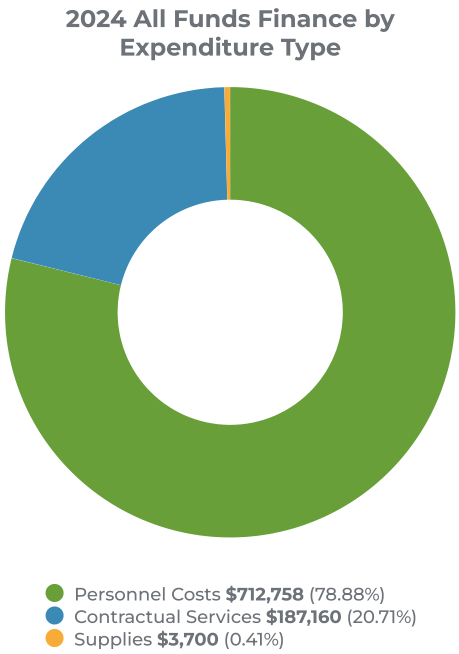
Trends in the Finance Department expenditures are primarily inflationary.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Finance					
WAGES/FULL-TIME EMPLOYEES	101-201-000-4010	$531,427.84	$519,335.56	-2.3%	
WAGES/TEMPORARY	101-201-000-4025	$5,945.00	$9,840.00	65.5%	Hoping to receive the MNGFOA internship grant for 2023. The Grant allows an active member of MNGFOA and his or her government to employ an intern who can supplement the current staff by assisting with various tasks and projects. The Internship Grant is a 50/50 matching grant of up to $3,000.
LEAVE BENEFITS	101-201-000-4030	$5,314.27	$6,491.69	22.2%	
RETIREMENT BENEFITS	101-201-000-4040	$95,283.17	$93,407.80	-2%	
INSURANCE BENEFITS	101-201-000-4050	$70,541.47	$78,958.25	11.9%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	101-201-000-4090	$4,724.00	$4,724.00	0%	
SUPPLIES - OFFICE	101-201-000-4110	$2,500.00	$2,500.00	0%	
SUPPLIES - EQUIPMENT	101-201-000-4160	$1,000.00	$1,000.00	0%	
BOOKS	101-201-000-4170	$200.00	$200.00	0%	
TELEPHONE	101-201-000-4310	$2,600.00	$2,600.00	0%	
POSTAGE	101-201-000-4330	$2,100.00	$2,100.00	0%	
PUBLISHING	101-201-000-4360	$600.00	$600.00	0%	
INSURANCE	101-201-000-4370	$4,000.00	$4,200.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-201-000-4380	$800.00	$800.00	0%	
TRAVEL & TRAINING	101-201-000-4390	$6,000.00	$6,000.00	0%	
VEHICLE ALLOWANCE	101-201-000-4400	$2,600.00	$2,600.00	0%	
FEES FOR SERVICE	101-201-000-4480	$83,000.00	$87,000.00	4.8%	
DUPLICATING COSTS	101-201-000-4550	$3,000.00	$2,500.00	-16.7%	
INTERNAL I. T. CHARGES	101-201-000-4580	$65,820.00	$78,760.00	19.7%	
Total Finance:		**$887,455.75**	**$903,617.30**	**1.8%**	
Total Expenditures:		**$887,455.75**	**$903,617.30**	**1.8%**	

Finance Department by Expenditure Type

78.8% of finance expenditures across all funds consist of wages and benefits. Contractual services include auditing and actuarial services.



Finance Department Programs

Finance Department activities include finance expenditures across all funds.



Strategic Plan Objectives

- **Financial and Asset Management** - Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.

Performance Indicators

Key Outcome 3.1: Achieve the highest possible level of credit quality in the bond market.
Performance Measure 3.1.1: *Maintain excellent S&P bond rating of AA+.*

S&P Bond Rating					
2018	2019	2020	2021	2022	2023
AA+	AA+	AA+	AA+	AA+	AA+

Performance Measure 3.1.2: *Maintain S&P rating of "very strong management" under S&P's financial management assessment methodology.*

S&P Management Score					
2018	2019	2020	2021	2022	2023
Very Strong	Very Strong	Very Strong	Very Strong	Very Strong	Very Strong

Key Outcome 3.2: Maintain an investment strategy that maximizes yield without compromising safety, liquidity and diversity.
Performance Measure 3.2.1: *Maintain average annual rate of return on investments above the one-year treasury yield rate.*

Year	2-Year Treasury	Portfolio YTM @ Cost
2017	1.89%	1.27%
2018	2.48%	2.23%
2019	1.58%	1.99%
2020	0.13%	0.89%
2021	0.73%	1.14%
2022	4.41%	2.45%
2023	4.23%	3.34%

Key Outcome 2.3: Strategically manage the debt portfolio in a manner that balances long-term financial sustainability with community needs.
Performance Measure 3.3.1: *Debt per capita ratio less than $1,425.*

Year	Debt Per Capita
2016	$1,705
2017	$1,633
2018	$1,467
2019	$1,331
2020	$1,453
2021	$1,379
2022	$1,275
2023	$1,202

Performance Measure 3.3.2: *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					
2018	2019	2020	2021	2022	2023
Weak	Weak	Weak	Weak	Weak	Weak

Key Outcome 3.4: Develop an annual budget that meets community needs and is in alignment with the strategic plan and City financial policies.
Performance Measure 3.4.1*: Receive the GFOA Distinguished Budget Presentation Award.*

GFOA Distinguished Budget Award						
2017	2018	2019	2020	2021	2022	2023
Yes	Yes	Yes	Yes	Yes	Yes	Yes

Performance Measure 3.4.2: *Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.*

GFOA Certificate of Achievement for ACFR					
2017	2018	2019	2020	2021	2022

Yes	Yes	Yes	Yes	Yes	Yes

Performance Measure 3.4.2: *Maintain General Fund budget to actual performance within 101% of budgeted expenditures.*

Year	% of Budget to Actual	Target%
2017	97.20%	99.00%
2018	97.58%	99.00%
2019	96.12%	99.00%
2020	95.30%	99.00%
2021	97.30%	99.00%
2022	98.50%	99.00%
2023 Est	99.00%	99.00%

Performance Measure 3.4.2.1: *Develop budget with adequate contingency and flexibility. Maintain fund balance of General Fund at 41.67% - 50.00% of total expenditures.*

Year	% of Total Expenditures	Min Target 41.67%	Max Target 50.00%
2016	40.47%	41.67%	50.00%
2017	43.63%	41.67%	50.00%
2018	43.48%	41.67%	50.00%
2019	49.49%	41.67%	50.00%
2020	61.66%	41.67%	50.00%
2021	78.97%	41.67%	50.00%
2022	65.00%	41.67%	50.00%
2023 Estimate	66.51%	41.67%	50.00%
2024 Budget	63.53%	41.67%	50.00%

Citizen Survey



Internal Services



Information Technology, Fleet Services, Employee B
Mychal Fowlds, IT Director, Steve Love, Public Wor

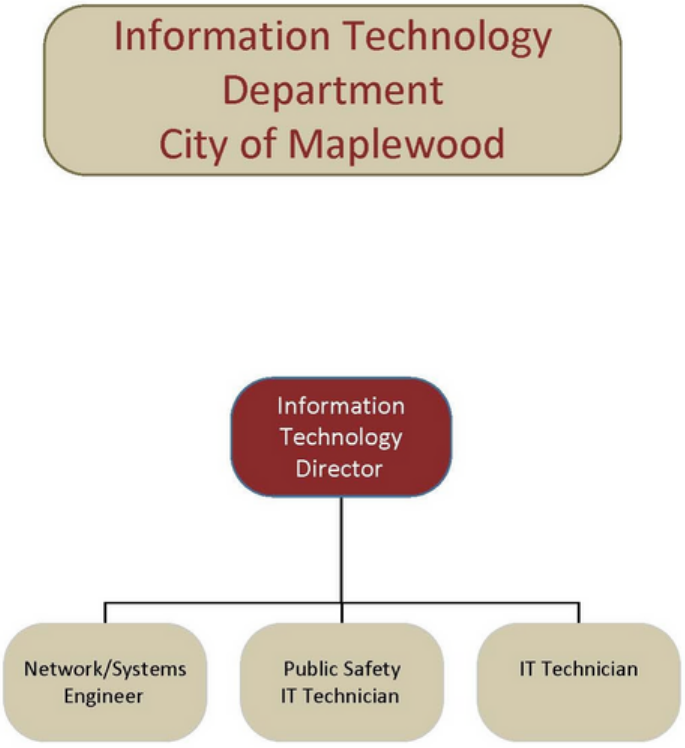
Internal Services include Information Technology, Fleet Services, Employee Benefits and Risk Management. These activities are supported through interdepartmental user charges.

Organizational Chart

Information Technology

Mission Statement

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



Maplewood

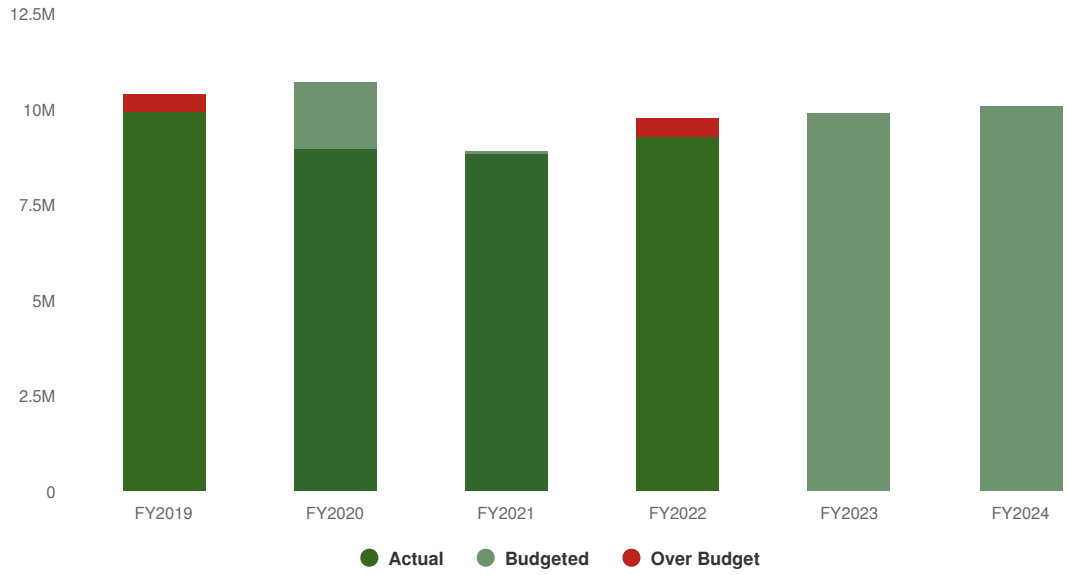
Expenditures Summary

The reduction in 2021 is due to a change in methodology in allocating wages directly to the department rather than running through the Employee Benefit Fund. The following chart includes internal services, including Information Technology, Fleet Services, Employees Benefits, and Risk Management.

The 1.91% increase in Internal Services Fund overall is primarily related to an increase in the Employee Benefits Fund, due to increased cost of health insurance.

$10,106,837 **$189,513**
(1.91% vs. prior year)

Internal Services Proposed and Historical Budget vs. Actual

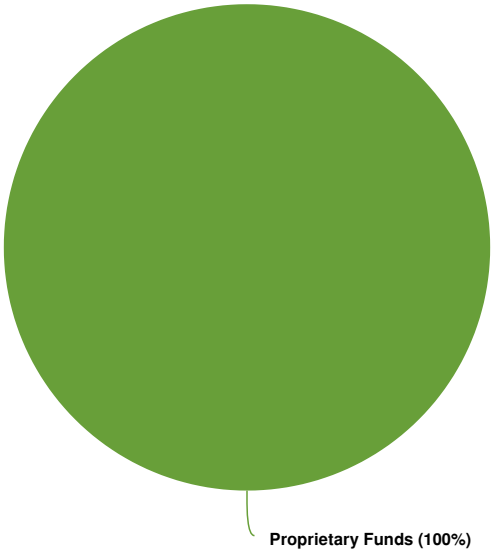


This chart includes all internal services activities described above.

Expenditures by Fund

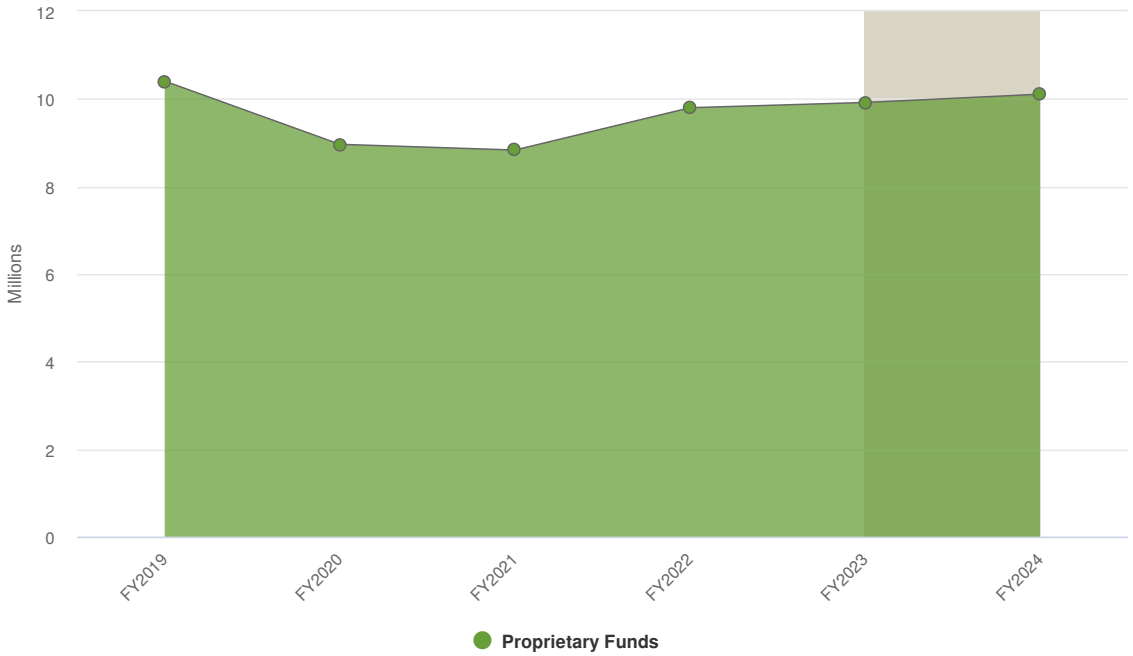
Internal Services Funds are classified as Proprietary Funds.

2024 Expenditures by Fund



The IT Fund expenditures are financed through user charges to City departments.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

The reduction in 2021 is due to a change in methodology in allocating wages directly to the department rather than running through the Employee Benefit Fund.

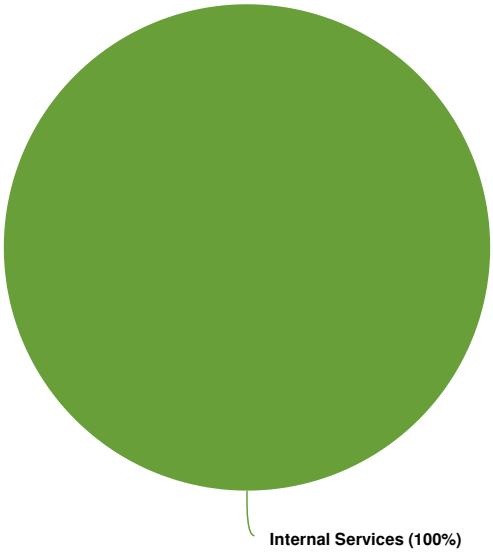
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Proprietary Funds					
Internal Service Funds					
SICK PAY	701-119-000-4031	$50,000.00	$50,000.00	0%	
HOLIDAY PAY	701-119-000-4032	$75,000.00	$75,000.00	0%	
VACATION PAY	701-119-000-4033	$250,000.00	$250,000.00	0%	
PERA CONTRIBUTIONS	701-119-000-4041	$2,300,000.00	$2,652,822.39	15.3%	
FICA CONTRIBUTIONS	701-119-000-4042	$750,000.00	$762,479.88	1.7%	
DEFERRED COMPENSATION	701-119-000-4043	$350,000.00	$362,946.98	3.7%	
HEALTH-LIFE-DENTAL INS.	701-119-000-4051	$2,500,000.00	$2,480,000.00	-0.8%	
L.T.D. INSURANCE	701-119-000-4052	$42,000.00	$42,000.00	0%	
UNEMPLOYMENT COMP INS.	701-119-000-4053	$20,000.00	$20,000.00	0%	
WORKERS COMPENSATION INS.	701-119-000-4054	$946,589.00	$583,628.00	-38.3%	
FEES FOR SERVICE	701-119-000-4480	$45,000.00	$45,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	702-509-000-4010	$293,833.69	$296,925.94	1.1%	
OVERTIME PAY	702-509-000-4011	$6,000.00	$6,600.00	10%	
LEAVE BENEFITS	702-509-000-4030	$2,938.33	$3,711.58	26.3%	
RETIREMENT BENEFITS	702-509-000-4040	$52,148.44	$52,706.75	1.1%	
INSURANCE BENEFITS	702-509-000-4050	$44,269.81	$47,336.41	6.9%	
WORKERS' COMPENSATION	702-509-000-4090	$10,784.00	$10,784.00	0%	
SUPPLIES - VEHICLE	702-509-000-4140	$80,000.00	$83,200.00	4%	
SUPPLIES - EQUIPMENT	702-509-000-4160	$10,000.00	$10,400.00	4%	
SMALL EQUIPMENT	702-509-000-4165	$7,000.00	$22,280.00	218.3%	
MAINTENANCE MATERIALS	702-509-000-4180	$7,000.00	$7,280.00	4%	
CHEMICALS	702-509-000-4190	$2,000.00	$2,080.00	4%	
FUEL & OIL	702-509-000-4210	$47,000.00	$48,880.00	4%	
SMALL TOOLS	702-509-000-4230	$4,000.00	$4,160.00	4%	
UNIFORMS & CLOTHING	702-509-000-4240	$3,000.00	$3,120.00	4%	
TELEPHONE	702-509-000-4310	$1,500.00	$1,560.00	4%	
UTILITIES	702-509-000-4320	$70,000.00	$72,800.00	4%	
INSURANCE	702-509-000-4370	$22,300.00	$23,192.00	4%	
TRAVEL & TRAINING	702-509-000-4390	$1,000.00	$1,040.00	4%	
VEHICLE ALLOWANCE	702-509-000-4400	$100.00	$104.00	4%	
REPAIR & MAINT/VEHICLE	702-509-000-4420	$20,000.00	$20,800.00	4%	
REPAIRS & MTNCE./EQUIPMENT	702-509-000-4430	$10,000.00	$10,400.00	4%	
REPAIR & MAINT/RADIO	702-509-000-4440	$600.00	$624.00	4%	
FEES FOR SERVICE	702-509-000-4480	$25,000.00	$26,000.00	4%	
INTERNAL RENTAL - VEHICLE	702-509-000-4540	$14,300.00	$15,444.00	8%	
DEPRECIATION EXPENSE	702-509-000-4795	$400,000.00	$410,000.00	2.5%	
WAGES/FULL-TIME EMPLOYEES	703-118-000-4010	$321,437.79	$348,837.69	8.5%	
OVERTIME PAY	703-118-000-4011	$25,000.00	$27,500.00	10%	
LEAVE BENEFITS	703-118-000-4030	$3,214.37	$4,360.47	35.7%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
RETIREMENT BENEFITS	703-118-000-4040	$62,932.06	$68,036.87	8.1%	
INSURANCE BENEFITS	703-118-000-4050	$64,262.28	$70,456.54	9.6%	
WORKERS' COMPENSATION	703-118-000-4090	$3,149.00	$3,149.00	0%	
SUPPLIES - OFFICE	703-118-000-4110	$340.00	$550.00	61.8%	
SUPPLIES - EQUIPMENT	703-118-000-4160	$52,100.00	$57,100.00	9.6%	
SMALL EQUIPMENT	703-118-000-4165	$16,000.00	$17,000.00	6.3%	
TELEPHONE	703-118-000-4310	$3,800.00	$3,800.00	0%	
POSTAGE	703-118-000-4330	$300.00	$300.00	0%	
INSURANCE	703-118-000-4370	$2,500.00	$2,500.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	703-118-000-4380	$8,650.00	$8,650.00	0%	
TRAVEL & TRAINING	703-118-000-4390	$3,160.00	$2,100.00	-33.5%	
VEHICLE ALLOWANCE	703-118-000-4400	$2,580.00	$2,736.00	6%	
REPAIRS & MTNCE./EQUIPMENT	703-118-000-4430	$158,424.00	$109,967.00	-30.6%	
FEES FOR SERVICE	703-118-000-4480	$231,011.00	$323,789.00	40.2%	
DUPLICATING COSTS	703-118-000-4550	$300.00	$300.00	0%	
DEPRECIATION EXPENSE	703-118-000-4795	$45,000.00	$45,000.00	0%	
FEES FOR SERVICE	704-000-000-4480	$0.00	$8,000.00	N/A	
MISC. CONTRACTUAL SERVICES	704-000-000-4590	$140,000.00	$140,000.00	0%	
INSURANCE	705-113-000-4370	$270,000.00	$312,898.00	15.9%	
FEES FOR SERVICE	705-113-000-4480	$18,000.00	$19,500.00	8.3%	
JUDGEMENTS & LOSSES	705-113-000-4970	$21,800.00	$25,000.00	14.7%	
Total Internal Service Funds:		**$9,917,323.77**	**$10,106,836.50**	**1.9%**	
Total Proprietary Funds:		**$9,917,323.77**	**$10,106,836.50**	**1.9%**	

Expenditures by Function

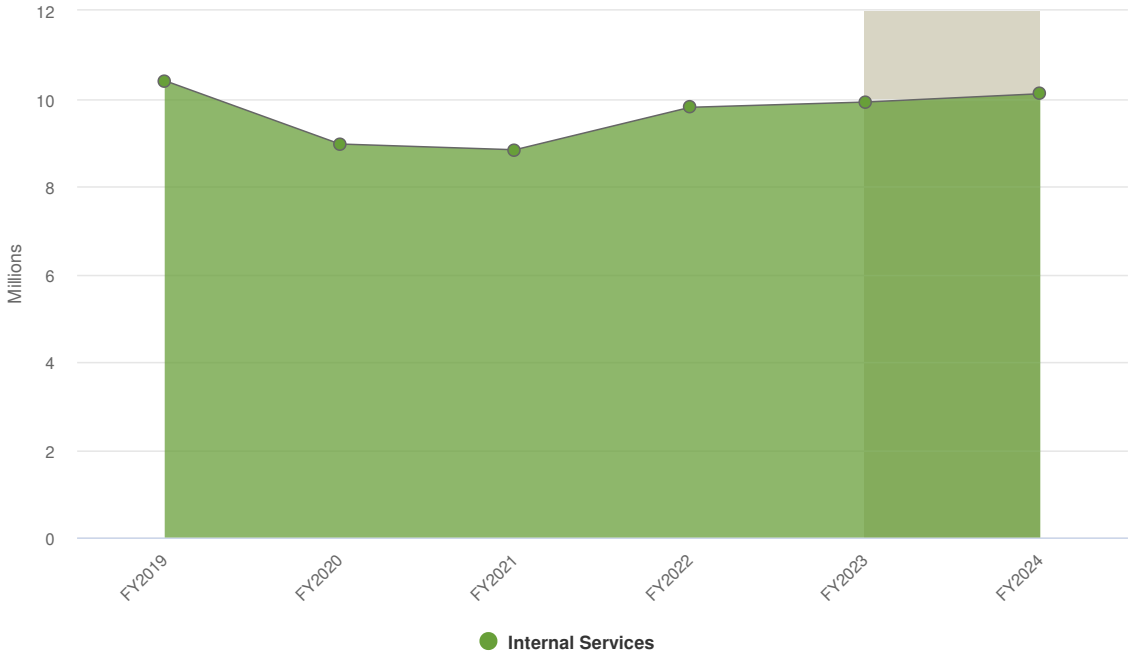
Wages are being allocated directly to departmental budgets in 2021; therefore, the activity does not run through the Employee Benefits Fund. Only benefits will be reflected in the Employee Benefits Fund.

Budgeted Expenditures by Function



Internal Service Funds are financed through interdepartmental charges. This chart includes all Internal Service Funds.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

The reduction in 2021 is due to a change in methodology for allocating wages.

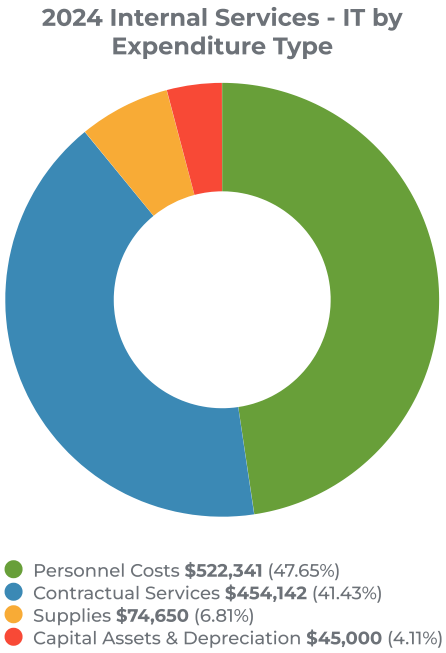
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Internal Services					
SICK PAY	701-119-000-4031	$50,000.00	$50,000.00	0%	
HOLIDAY PAY	701-119-000-4032	$75,000.00	$75,000.00	0%	
VACATION PAY	701-119-000-4033	$250,000.00	$250,000.00	0%	
PERA CONTRIBUTIONS	701-119-000-4041	$2,300,000.00	$2,652,822.39	15.3%	
FICA CONTRIBUTIONS	701-119-000-4042	$750,000.00	$762,479.88	1.7%	
DEFERRED COMPENSATION	701-119-000-4043	$350,000.00	$362,946.98	3.7%	
HEALTH-LIFE-DENTAL INS.	701-119-000-4051	$2,500,000.00	$2,480,000.00	-0.8%	
L.T.D. INSURANCE	701-119-000-4052	$42,000.00	$42,000.00	0%	
UNEMPLOYMENT COMP INS.	701-119-000-4053	$20,000.00	$20,000.00	0%	
WORKERS COMPENSATION INS.	701-119-000-4054	$946,589.00	$583,628.00	-38.3%	
FEES FOR SERVICE	701-119-000-4480	$45,000.00	$45,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	702-509-000-4010	$293,833.69	$296,925.94	1.1%	
OVERTIME PAY	702-509-000-4011	$6,000.00	$6,600.00	10%	
LEAVE BENEFITS	702-509-000-4030	$2,938.33	$3,711.58	26.3%	
RETIREMENT BENEFITS	702-509-000-4040	$52,148.44	$52,706.75	1.1%	
INSURANCE BENEFITS	702-509-000-4050	$44,269.81	$47,336.41	6.9%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	702-509-000-4090	$10,784.00	$10,784.00	0%	
SUPPLIES - VEHICLE	702-509-000-4140	$80,000.00	$83,200.00	4%	
SUPPLIES - EQUIPMENT	702-509-000-4160	$10,000.00	$10,400.00	4%	
SMALL EQUIPMENT	702-509-000-4165	$7,000.00	$22,280.00	218.3%	
MAINTENANCE MATERIALS	702-509-000-4180	$7,000.00	$7,280.00	4%	
CHEMICALS	702-509-000-4190	$2,000.00	$2,080.00	4%	
FUEL & OIL	702-509-000-4210	$47,000.00	$48,880.00	4%	
SMALL TOOLS	702-509-000-4230	$4,000.00	$4,160.00	4%	
UNIFORMS & CLOTHING	702-509-000-4240	$3,000.00	$3,120.00	4%	
TELEPHONE	702-509-000-4310	$1,500.00	$1,560.00	4%	
UTILITIES	702-509-000-4320	$70,000.00	$72,800.00	4%	
INSURANCE	702-509-000-4370	$22,300.00	$23,192.00	4%	
TRAVEL & TRAINING	702-509-000-4390	$1,000.00	$1,040.00	4%	
VEHICLE ALLOWANCE	702-509-000-4400	$100.00	$104.00	4%	
REPAIR & MAINT/VEHICLE	702-509-000-4420	$20,000.00	$20,800.00	4%	
REPAIRS & MTNCE./EQUIPMENT	702-509-000-4430	$10,000.00	$10,400.00	4%	
REPAIR & MAINT/RADIO	702-509-000-4440	$600.00	$624.00	4%	
FEES FOR SERVICE	702-509-000-4480	$25,000.00	$26,000.00	4%	
INTERNAL RENTAL - VEHICLE	702-509-000-4540	$14,300.00	$15,444.00	8%	
DEPRECIATION EXPENSE	702-509-000-4795	$400,000.00	$410,000.00	2.5%	
WAGES/FULL-TIME EMPLOYEES	703-118-000-4010	$321,437.79	$348,837.69	8.5%	
OVERTIME PAY	703-118-000-4011	$25,000.00	$27,500.00	10%	
LEAVE BENEFITS	703-118-000-4030	$3,214.37	$4,360.47	35.7%	
RETIREMENT BENEFITS	703-118-000-4040	$62,932.06	$68,036.87	8.1%	
INSURANCE BENEFITS	703-118-000-4050	$64,262.28	$70,456.54	9.6%	
WORKERS' COMPENSATION	703-118-000-4090	$3,149.00	$3,149.00	0%	
SUPPLIES - OFFICE	703-118-000-4110	$340.00	$550.00	61.8%	
SUPPLIES - EQUIPMENT	703-118-000-4160	$52,100.00	$57,100.00	9.6%	
SMALL EQUIPMENT	703-118-000-4165	$16,000.00	$17,000.00	6.3%	
TELEPHONE	703-118-000-4310	$3,800.00	$3,800.00	0%	
POSTAGE	703-118-000-4330	$300.00	$300.00	0%	
INSURANCE	703-118-000-4370	$2,500.00	$2,500.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	703-118-000-4380	$8,650.00	$8,650.00	0%	
TRAVEL & TRAINING	703-118-000-4390	$3,160.00	$2,100.00	-33.5%	
VEHICLE ALLOWANCE	703-118-000-4400	$2,580.00	$2,736.00	6%	
REPAIRS & MTNCE./EQUIPMENT	703-118-000-4430	$158,424.00	$109,967.00	-30.6%	
FEES FOR SERVICE	703-118-000-4480	$231,011.00	$323,789.00	40.2%	
DUPLICATING COSTS	703-118-000-4550	$300.00	$300.00	0%	
DEPRECIATION EXPENSE	703-118-000-4795	$45,000.00	$45,000.00	0%	
FEES FOR SERVICE	704-000-000-4480	$0.00	$8,000.00	N/A	
MISC. CONTRACTUAL SERVICES	704-000-000-4590	$140,000.00	$140,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INSURANCE	705-113-000-4370	$270,000.00	$312,898.00	15.9%	
FEES FOR SERVICE	705-113-000-4480	$18,000.00	$19,500.00	8.3%	
JUDGEMENTS & LOSSES	705-113-000-4970	$21,800.00	$25,000.00	14.7%	
Total Internal Services:		**$9,917,323.77**	**$10,106,836.50**	**1.9%**	
Total Expenditures:		**$9,917,323.77**	**$10,106,836.50**	**1.9%**	

Information Technology Expenditure Categories

Personnel costs and consulting services are the primary expenditure drivers for Information Technology.



Information Technology by Program

This chart reflects Information Technology only, and not other internal services.



Strategic Objectives

- **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.
- **Financial and Asset Management** – Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.

Performance Indicators

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.*

Legislative



Marylee Abrams
Mayor

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.

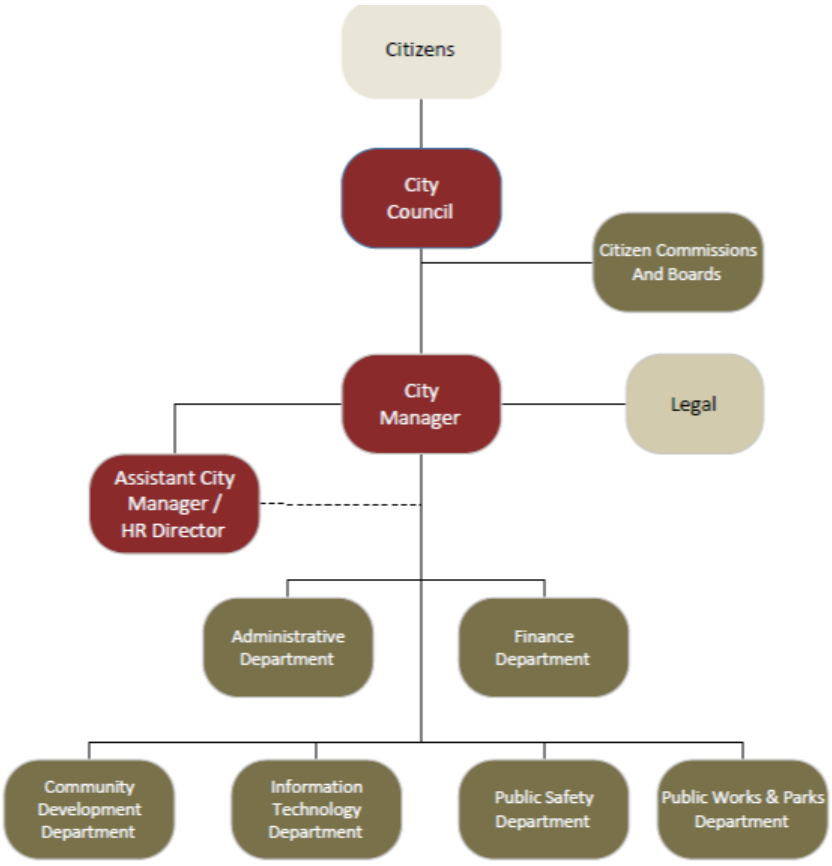
Service Areas:

Debate and adopt local ordinances and policies
Review citizen requests and provide recommendations to City Council

Organizational Chart

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.

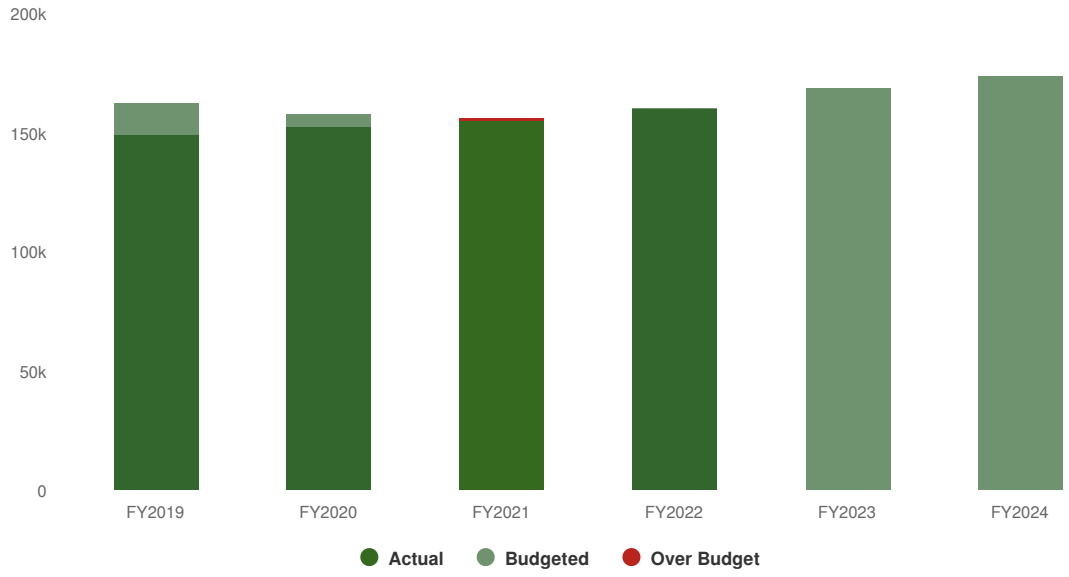


Expenditures Summary

The General Fund Legislative budget consists of expenditures related to the governing board, or City Council.

$173,640 **$5,274**
(3.13% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual

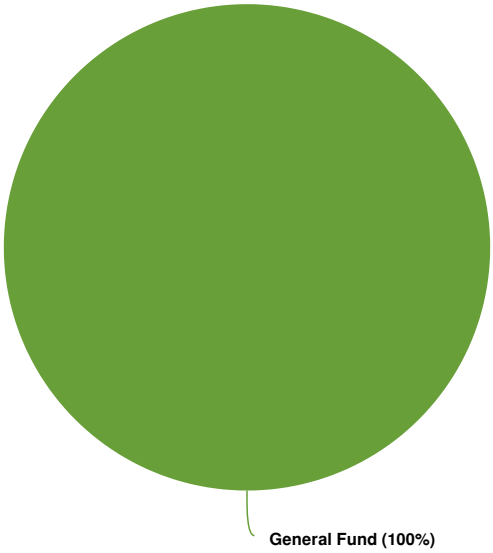


City Council expenditures remained stable for budget year 2023, similar to prior years.

Expenditures by Fund

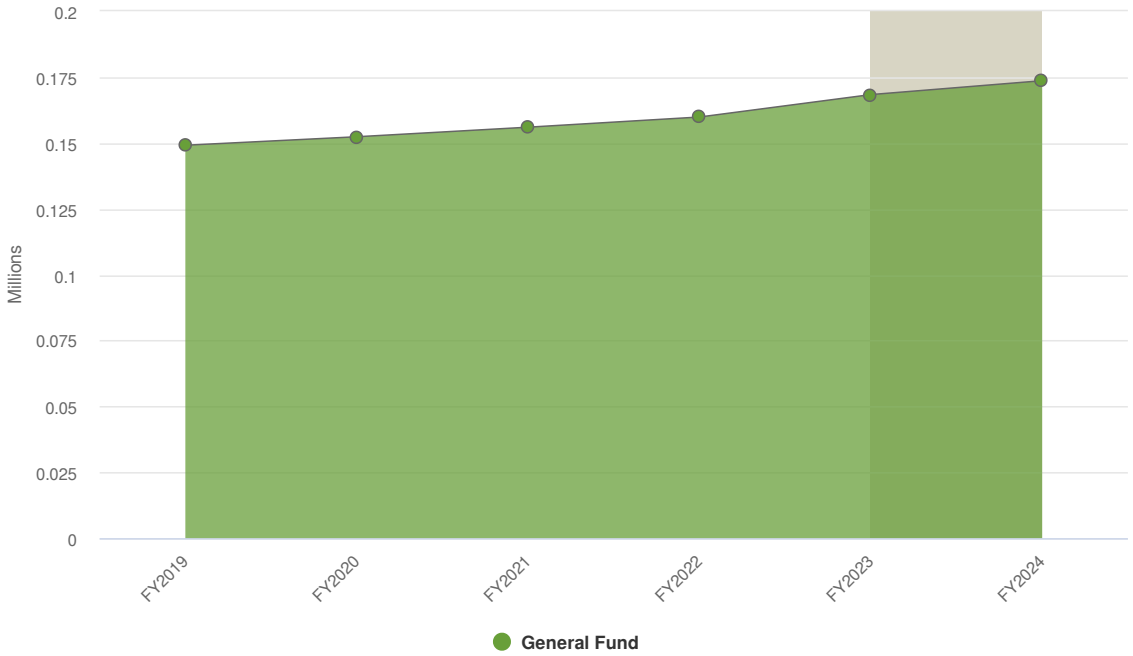
City Council expenditures remain relatively constant.

2024 Expenditures by Fund



The Charitable Gambling Fund is not included here. Only General Fund activities are included.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

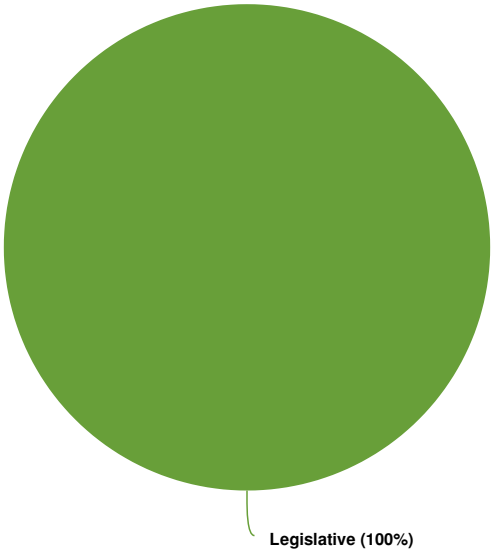
Organizational dues were reduced after FY 2017.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/TEMPORARY	101-101-000-4025	$68,013.00	$75,225.00	10.6%	
RETIREMENT BENEFITS	101-101-000-4040	$8,603.63	$9,515.95	10.6%	
WORKERS' COMPENSATION	101-101-000-4090	$84.00	$84.00	0%	
PROGRAM SUPPLIES	101-101-000-4120	$5,000.00	$5,000.00	0%	
TELEPHONE	101-101-000-4310	$800.00	$800.00	0%	
POSTAGE	101-101-000-4330	$400.00	$400.00	0%	
INSURANCE	101-101-000-4370	$300.00	$315.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-101-000-4380	$45,000.00	$45,000.00	0%	
TRAVEL & TRAINING	101-101-000-4390	$4,000.00	$6,000.00	50%	
VEHICLE ALLOWANCE	101-101-000-4400	$200.00	$200.00	0%	
FEES FOR SERVICE	101-101-000-4480	$20,000.00	$12,000.00	-40%	Fees for Service and Fees Consulting are being combined into 1 line item.
INTERNAL I. T. CHARGES	101-101-000-4580	$15,965.00	$19,100.00	19.6%	
Total General Fund:		**$168,365.63**	**$173,639.95**	**3.1%**	

Expenditures by Function

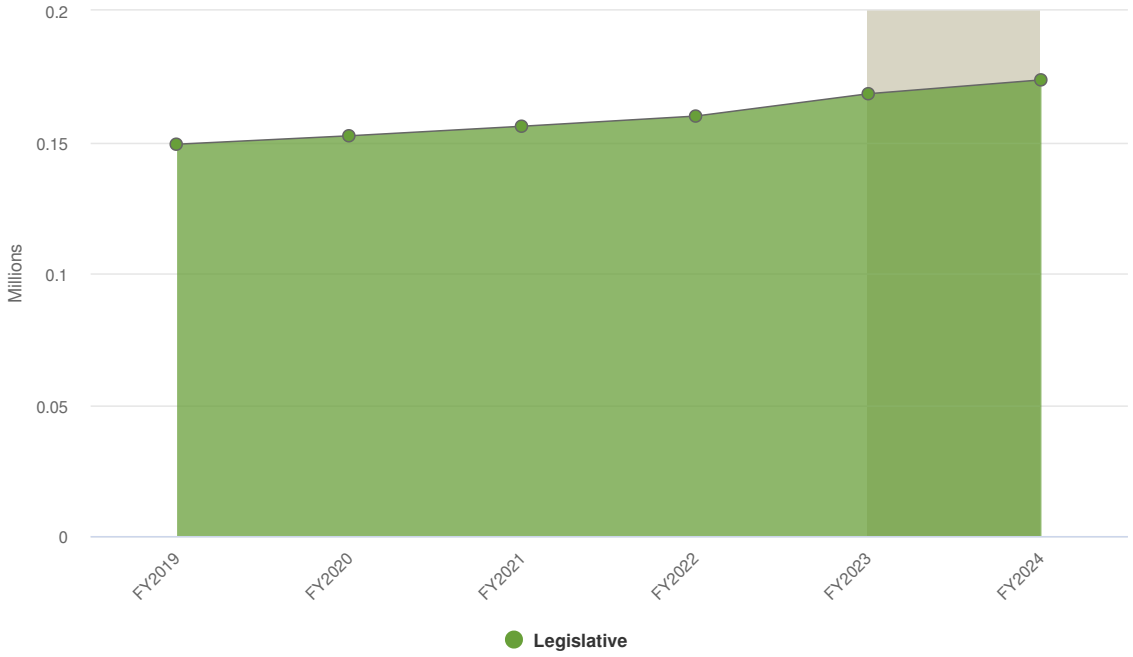
City Council expenditures include council wages, supplies, and membership dues to civic organizations.

Budgeted Expenditures by Function



Expenditures were reduced in 2021 due to cost cutting measures because of the pandemic.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

City Council expenditures remain relatively constant. Inflationary wage increases are granted every two year.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Legislative					
WAGES/TEMPORARY	101-101-000-4025	$68,013.00	$75,225.00	10.6%	
RETIREMENT BENEFITS	101-101-000-4040	$8,603.63	$9,515.95	10.6%	
WORKERS' COMPENSATION	101-101-000-4090	$84.00	$84.00	0%	
PROGRAM SUPPLIES	101-101-000-4120	$5,000.00	$5,000.00	0%	
TELEPHONE	101-101-000-4310	$800.00	$800.00	0%	
POSTAGE	101-101-000-4330	$400.00	$400.00	0%	
INSURANCE	101-101-000-4370	$300.00	$315.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-101-000-4380	$45,000.00	$45,000.00	0%	
TRAVEL & TRAINING	101-101-000-4390	$4,000.00	$6,000.00	50%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
VEHICLE ALLOWANCE	101-101-000-4400	$200.00	$200.00	0%	
FEES FOR SERVICE	101-101-000-4480	$20,000.00	$12,000.00	-40%	Fees for Service and Fees Consulting are being combined into 1 line item.
INTERNAL I. T. CHARGES	101-101-000-4580	$15,965.00	$19,100.00	19.6%	
Total Legislative:		**$168,365.63**	**$173,639.95**	**3.1%**	
Total Expenditures:		**$168,365.63**	**$173,639.95**	**3.1%**	

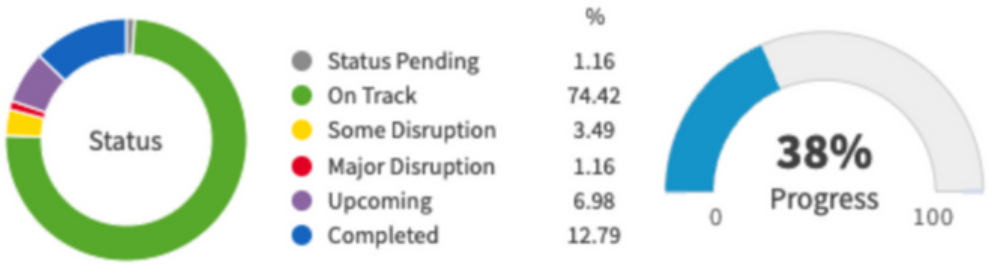
Strategic Plan Objectives

- **Financial and Asset Management** – Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.
- **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.
- **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.
- **Environmental Stewardship** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
- **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.
- **Community Inclusiveness** - Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.

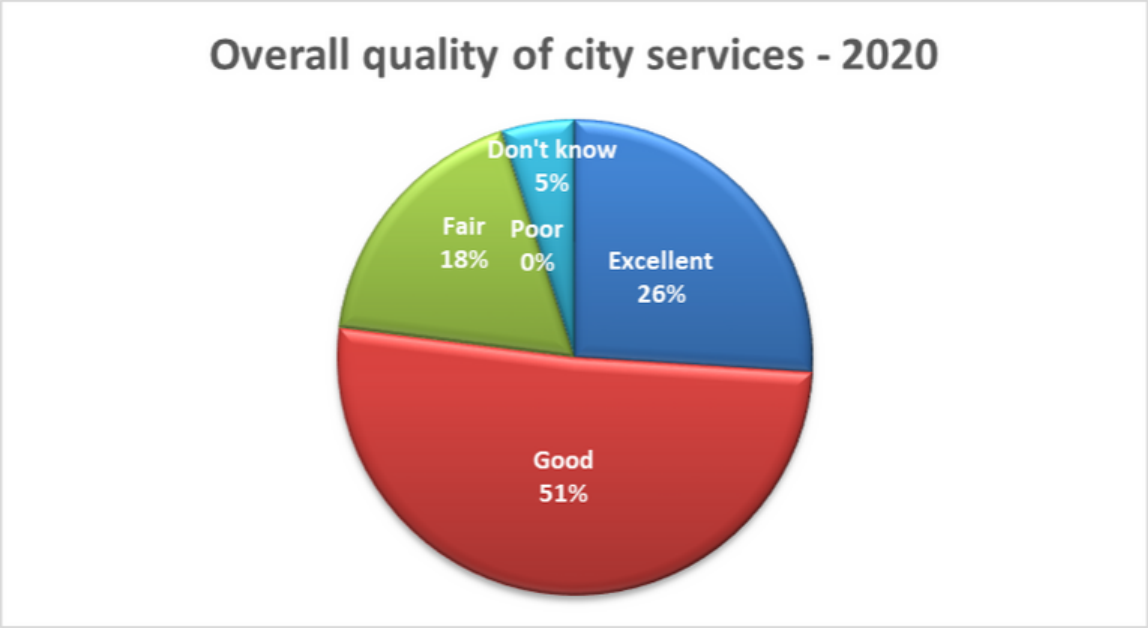
Performance Indicators

Achieve 75% on all measures on the annual community survey.

Performance Measurement as of September 30, 2022



Citizen Survey



Parks and Natural Resources



Audra Robbins
Parks and Natural Resources Manager

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.

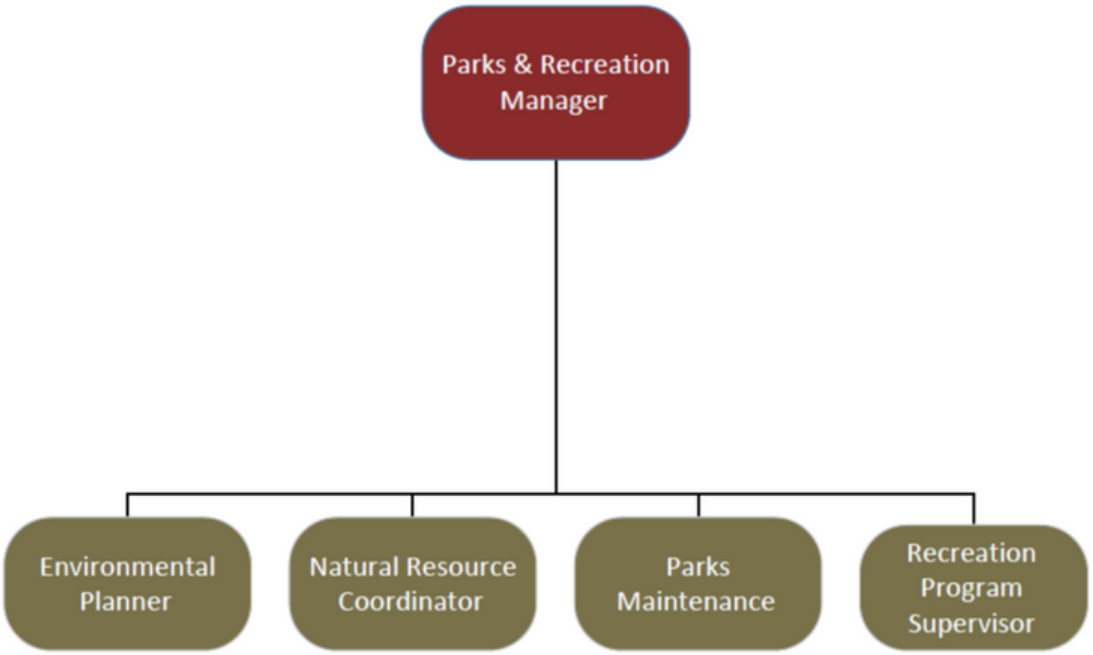
Service Areas:

- 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

Organizational Chart

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.

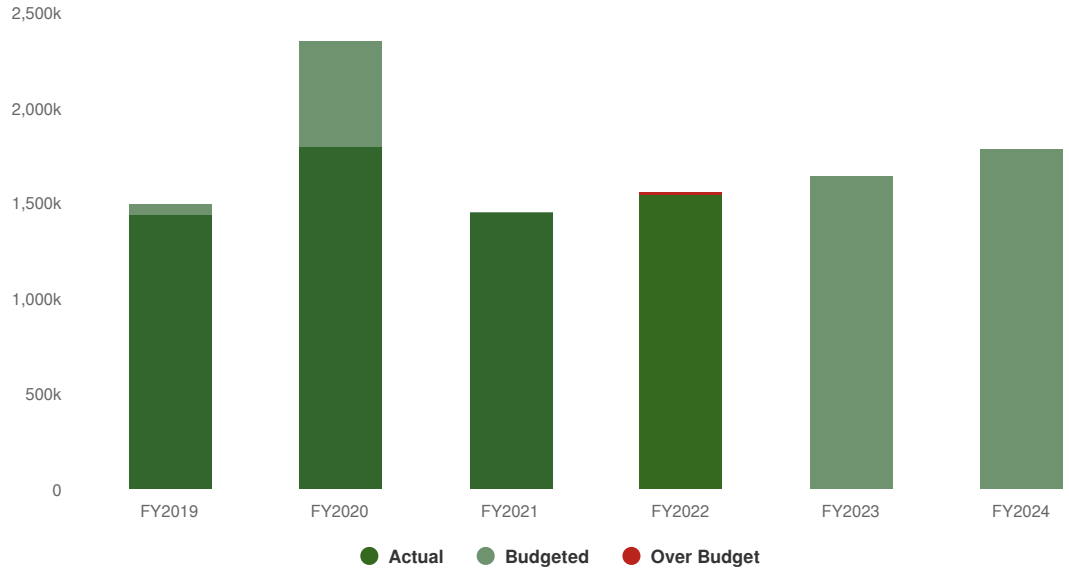


Expenditures Summary

This chart reflects Parks and Natural Resources expenditures in the General Fund

$1,781,925 $137,368
(8.35% vs. prior year)

Parks and Natural Resources Proposed and Historical Budget vs. Actual

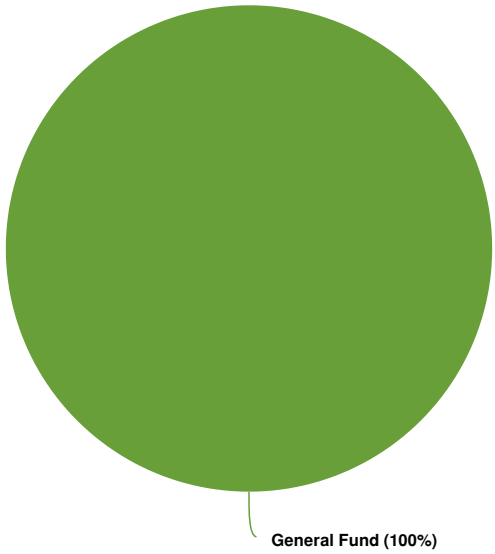


The City has significantly reduced the scope of recreation programming for the future. This decision was made in 2020 and impacted the 2021 - 2024 budgets. Some programs were restored in 2022.

Expenditures by Fund

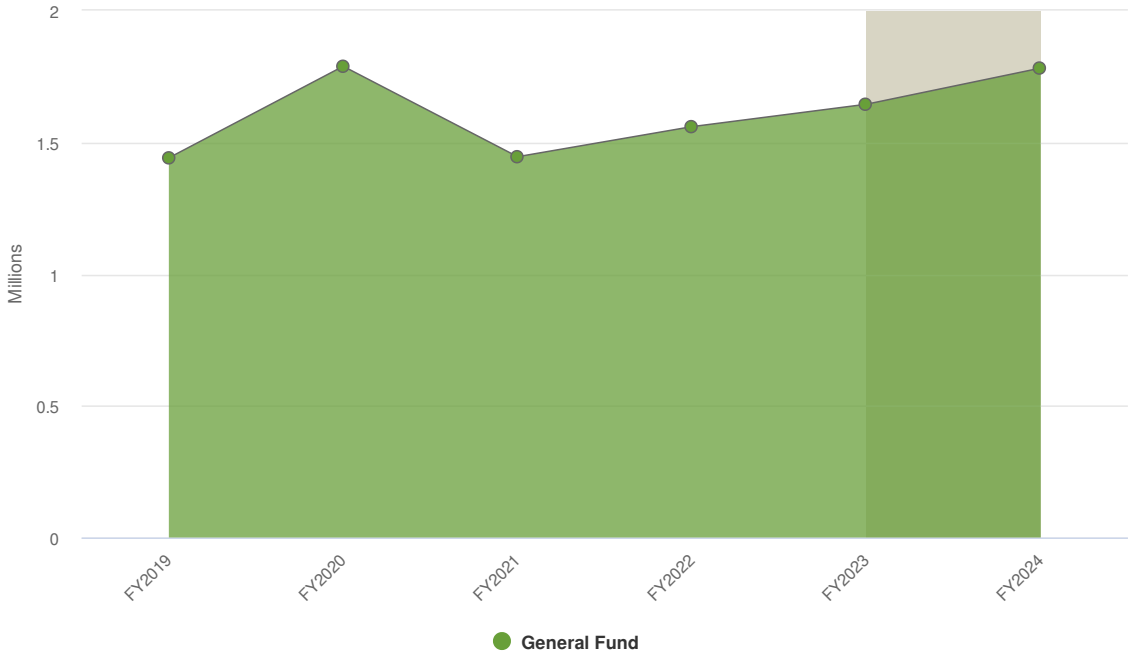
Recreation programming is minor and pays for itself through user charges. Park maintenance activities are supported through property tax revenues in the General Fund.

2024 Expenditures by Fund



This chart reflects General Fund activities only. Capital improvements are accounted for in a Capital Project Fund.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

This chart includes other funds, but generally reflects the elimination of most recreation programming for 2021 and 2022.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-601-000-4010	$238,237.46	$239,014.71	0.3%	
OVERTIME PAY	101-601-000-4011	$2,000.00	$2,420.00	21%	
WAGES/TEMPORARY	101-601-000-4025	$31,030.00	$51,360.00	65.5%	
LEAVE BENEFITS	101-601-000-4030	$2,382.38	$2,987.68	25.4%	
RETIREMENT BENEFITS	101-601-000-4040	$46,159.15	$46,738.75	1.3%	
INSURANCE BENEFITS	101-601-000-4050	$30,296.41	$32,477.64	7.2%	
WORKERS' COMPENSATION	101-601-000-4090	$11,964.00	$11,964.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUPPLIES - OFFICE	101-601-000-4110	$2,500.00	$2,500.00	0%	
PROGRAM SUPPLIES	101-601-000-4120	$7,500.00	$7,500.00	0%	
SUPPLIES - EQUIPMENT	101-601-000-4160	$500.00	$500.00	0%	
TELEPHONE	101-601-000-4310	$4,500.00	$4,000.00	-11.1%	
POSTAGE	101-601-000-4330	$1,000.00	$1,500.00	50%	
PUBLISHING	101-601-000-4360	$300.00	$300.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-601-000-4380	$1,100.00	$1,100.00	0%	
TRAVEL & TRAINING	101-601-000-4390	$1,500.00	$1,500.00	0%	
VEHICLE ALLOWANCE	101-601-000-4400	$2,800.00	$2,800.00	0%	Increase is due to Recreation Manager Vehicle allowance, staff officed at the Nature Center and increase in gas costs.
REPAIRS & MTNCE./EQUIPMENT	101-601-000-4430	$2,500.00	$2,500.00	0%	
FEES FOR SERVICE	101-601-000-4480	$17,000.00	$17,000.00	0%	
FEES - CONSULTING	101-601-000-4490	$1,500.00	$0.00	-100%	
OUTSIDE RENTAL - EQUIPMENT	101-601-000-4520	$500.00	$500.00	0%	
OUTSIDE RENTAL-PROPERTY/BLDGS	101-601-000-4530	$29,000.00	$29,000.00	0%	This is to pay the Edgerton Community Gym fees as outlined in our agreement with ISD 623
DUPLICATING COSTS	101-601-000-4550	$4,900.00	$4,900.00	0%	
INTERNAL I. T. CHARGES	101-601-000-4580	$21,940.00	$26,253.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-602-000-4010	$384,206.17	$446,685.02	16.3%	
OVERTIME PAY	101-602-000-4011	$7,998.00	$8,796.00	10%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WAGES/TEMPORARY	101-602-000-4025	$14,972.34	$24,781.80	65.5%	
LEAVE BENEFITS	101-602-000-4030	$3,842.05	$6,481.19	68.7%	
RETIREMENT BENEFITS	101-602-000-4040	$34,396.76	$56,931.96	65.5%	
INSURANCE BENEFITS	101-602-000-4050	$111,056.91	$110,574.28	-0.4%	
WORKERS' COMPENSATION	101-602-000-4090	$17,946.00	$17,946.00	0%	
PROGRAM SUPPLIES	101-602-000-4120	$500.00	$500.00	0%	
SUPPLIES - JANITORIAL	101-602-000-4130	$200.00	$200.00	0%	
SUPPLIES - EQUIPMENT	101-602-000-4160	$18,300.00	$18,300.00	0%	
SMALL EQUIPMENT	101-602-000-4165	$2,000.00	$2,000.00	0%	
MAINTENANCE MATERIALS	101-602-000-4180	$42,000.00	$42,000.00	0%	Increase due to inflation - rising cost of materials
FUEL & OIL	101-602-000-4210	$20,000.00	$20,000.00	0%	
SMALL TOOLS	101-602-000-4230	$500.00	$500.00	0%	
UNIFORMS & CLOTHING	101-602-000-4240	$5,500.00	$700.00	-87.3%	
TELEPHONE	101-602-000-4310	$3,500.00	$3,500.00	0%	
UTILITIES	101-602-000-4320	$75,000.00	$75,000.00	0%	
INSURANCE	101-602-000-4370	$47,000.00	$49,350.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-602-000-4380	$150.00	$150.00	0%	

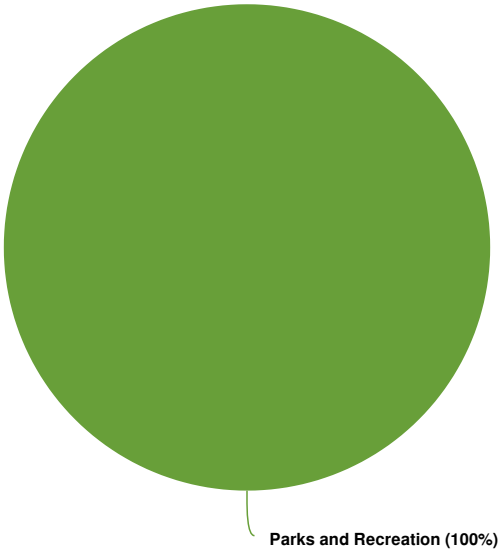
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TRAVEL & TRAINING	101-602-000-4390	$4,000.00	$4,000.00	0%	
REPAIR & MAINT/BUILDINGS	101-602-000-4410	$1,000.00	$1,000.00	0%	
REPAIR & MAINT/VEHICLE	101-602-000-4420	$3,000.00	$3,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-602-000-4430	$1,000.00	$1,000.00	0%	
FEES FOR SERVICE	101-602-000-4480	$50,000.00	$50,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-602-000-4520	$3,500.00	$300.00	-91.4%	
INTERNAL RENTAL - VEHICLE	101-602-000-4540	$239,800.00	$256,590.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-605-000-4010	$23,547.26	$25,753.79	9.4%	
OVERTIME PAY	101-605-000-4011	$0.00	$439.80	N/A	
LEAVE BENEFITS	101-605-000-4030	$235.47	$321.92	36.7%	
RETIREMENT BENEFITS	101-605-000-4040	$7,394.93	$4,436.33	-40%	
INSURANCE BENEFITS	101-605-000-4050	$3,606.11	$3,873.80	7.4%	
SUPPLIES - OFFICE	101-605-000-4110	$300.00	$300.00	0%	
PROGRAM SUPPLIES	101-605-000-4120	$700.00	$700.00	0%	
SUPPLIES - EQUIPMENT	101-605-000-4160	$800.00	$800.00	0%	
MAINTENANCE MATERIALS	101-605-000-4180	$2,000.00	$2,000.00	0%	
CHEMICALS	101-605-000-4190	$300.00	$300.00	0%	
TRAVEL & TRAINING	101-605-000-4390	$500.00	$500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
VEHICLE ALLOWANCE	101-605-000-4400	$500.00	$500.00	0%	
FEES FOR SERVICE	101-605-000-4480	$15,000.00	$15,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-605-000-4520	$300.00	$300.00	0%	
WAGES/TEMPORARY	101-622-000-4025	$1,095.19	$1,772.36	61.8%	Increase due to no inflatables not providing staff as part of their services any longer
PROGRAM SUPPLIES	101-622-000-4120	$2,300.00	$2,300.00	0%	
INSURANCE	101-622-000-4370	$500.00	$525.00	5%	
FEES FOR SERVICE	101-622-000-4480	$25,000.00	$25,000.00	0%	This increase is due to projected inflation and cost of fireworks display, entertainment, etc.
OUTSIDE RENTAL - EQUIPMENT	101-622-000-4520	$8,000.00	$8,000.00	0%	
Total General Fund:		**$1,644,556.59**	**$1,781,925.03**	**8.4%**	

Expenditures by Function

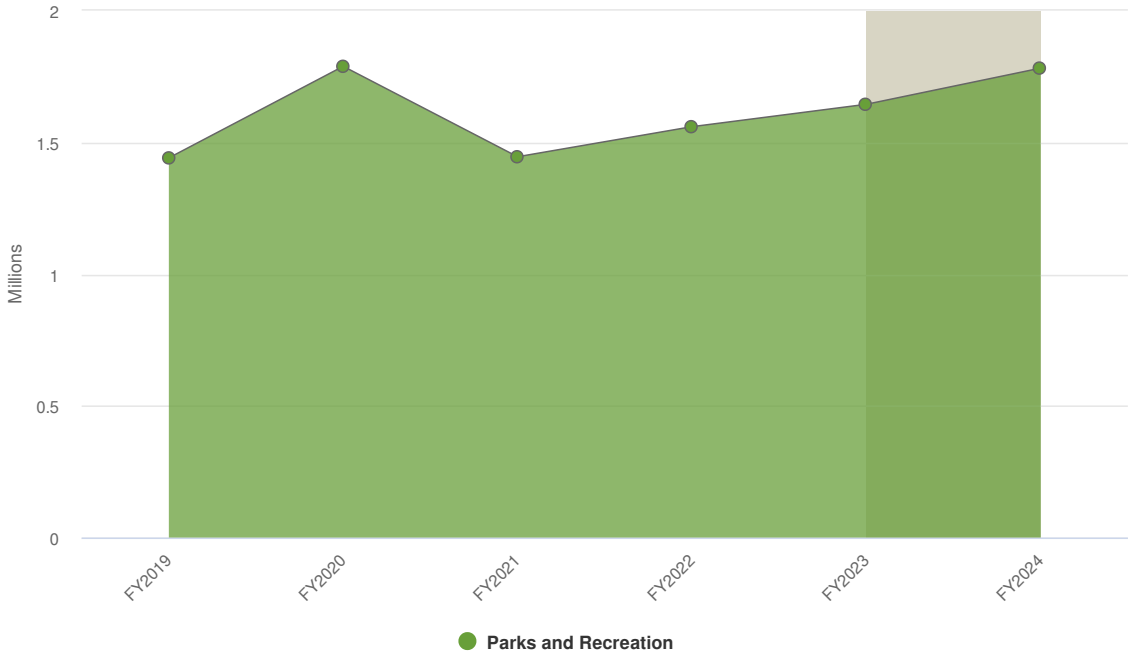
This chart reflects General Fund activity for Parks and Recreation and reflects the elimination of most recreation programming.

Budgeted Expenditures by Function



Changes in maintenance activities are minor.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Parks and Recreation					
WAGES/FULL-TIME EMPLOYEES	101-601-000-4010	$238,237.46	$239,014.71	0.3%	
OVERTIME PAY	101-601-000-4011	$2,000.00	$2,420.00	21%	
WAGES/TEMPORARY	101-601-000-4025	$31,030.00	$51,360.00	65.5%	
LEAVE BENEFITS	101-601-000-4030	$2,382.38	$2,987.68	25.4%	
RETIREMENT BENEFITS	101-601-000-4040	$46,159.15	$46,738.75	1.3%	
INSURANCE BENEFITS	101-601-000-4050	$30,296.41	$32,477.64	7.2%	
WORKERS' COMPENSATION	101-601-000-4090	$11,964.00	$11,964.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUPPLIES - OFFICE	101-601-000-4110	$2,500.00	$2,500.00	0%	
PROGRAM SUPPLIES	101-601-000-4120	$7,500.00	$7,500.00	0%	
SUPPLIES - EQUIPMENT	101-601-000-4160	$500.00	$500.00	0%	
TELEPHONE	101-601-000-4310	$4,500.00	$4,000.00	-11.1%	
POSTAGE	101-601-000-4330	$1,000.00	$1,500.00	50%	
PUBLISHING	101-601-000-4360	$300.00	$300.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-601-000-4380	$1,100.00	$1,100.00	0%	
TRAVEL & TRAINING	101-601-000-4390	$1,500.00	$1,500.00	0%	
VEHICLE ALLOWANCE	101-601-000-4400	$2,800.00	$2,800.00	0%	Increase is due to Recreation Manager Vehicle allowance, staff officed at the Nature Center and increase in gas costs.
REPAIRS & MTNCE./EQUIPMENT	101-601-000-4430	$2,500.00	$2,500.00	0%	
FEES FOR SERVICE	101-601-000-4480	$17,000.00	$17,000.00	0%	
FEES - CONSULTING	101-601-000-4490	$1,500.00	$0.00	-100%	
OUTSIDE RENTAL - EQUIPMENT	101-601-000-4520	$500.00	$500.00	0%	
OUTSIDE RENTAL-PROPERTY/BLDGS	101-601-000-4530	$29,000.00	$29,000.00	0%	This is to pay the Edgerton Community Gym fees as outlined in our agreement with ISD 623
DUPLICATING COSTS	101-601-000-4550	$4,900.00	$4,900.00	0%	
INTERNAL I. T. CHARGES	101-601-000-4580	$21,940.00	$26,253.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-602-000-4010	$384,206.17	$446,685.02	16.3%	
OVERTIME PAY	101-602-000-4011	$7,998.00	$8,796.00	10%	

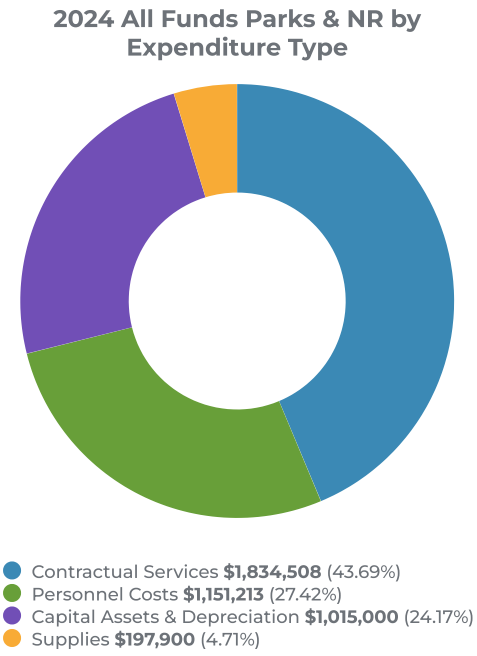
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WAGES/TEMPORARY	101-602-000-4025	$14,972.34	$24,781.80	65.5%	
LEAVE BENEFITS	101-602-000-4030	$3,842.05	$6,481.19	68.7%	
RETIREMENT BENEFITS	101-602-000-4040	$34,396.76	$56,931.96	65.5%	
INSURANCE BENEFITS	101-602-000-4050	$111,056.91	$110,574.28	-0.4%	
WORKERS' COMPENSATION	101-602-000-4090	$17,946.00	$17,946.00	0%	
PROGRAM SUPPLIES	101-602-000-4120	$500.00	$500.00	0%	
SUPPLIES - JANITORIAL	101-602-000-4130	$200.00	$200.00	0%	
SUPPLIES - EQUIPMENT	101-602-000-4160	$18,300.00	$18,300.00	0%	
SMALL EQUIPMENT	101-602-000-4165	$2,000.00	$2,000.00	0%	
MAINTENANCE MATERIALS	101-602-000-4180	$42,000.00	$42,000.00	0%	Increase due to inflation - rising cost of materials
FUEL & OIL	101-602-000-4210	$20,000.00	$20,000.00	0%	
SMALL TOOLS	101-602-000-4230	$500.00	$500.00	0%	
UNIFORMS & CLOTHING	101-602-000-4240	$5,500.00	$700.00	-87.3%	
TELEPHONE	101-602-000-4310	$3,500.00	$3,500.00	0%	
UTILITIES	101-602-000-4320	$75,000.00	$75,000.00	0%	
INSURANCE	101-602-000-4370	$47,000.00	$49,350.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-602-000-4380	$150.00	$150.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TRAVEL & TRAINING	101-602-000-4390	$4,000.00	$4,000.00	0%	
REPAIR & MAINT/BUILDINGS	101-602-000-4410	$1,000.00	$1,000.00	0%	
REPAIR & MAINT/VEHICLE	101-602-000-4420	$3,000.00	$3,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-602-000-4430	$1,000.00	$1,000.00	0%	
FEES FOR SERVICE	101-602-000-4480	$50,000.00	$50,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-602-000-4520	$3,500.00	$300.00	-91.4%	
INTERNAL RENTAL - VEHICLE	101-602-000-4540	$239,800.00	$256,590.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-605-000-4010	$23,547.26	$25,753.79	9.4%	
OVERTIME PAY	101-605-000-4011	$0.00	$439.80	N/A	
LEAVE BENEFITS	101-605-000-4030	$235.47	$321.92	36.7%	
RETIREMENT BENEFITS	101-605-000-4040	$7,394.93	$4,436.33	-40%	
INSURANCE BENEFITS	101-605-000-4050	$3,606.11	$3,873.80	7.4%	
SUPPLIES - OFFICE	101-605-000-4110	$300.00	$300.00	0%	
PROGRAM SUPPLIES	101-605-000-4120	$700.00	$700.00	0%	
SUPPLIES - EQUIPMENT	101-605-000-4160	$800.00	$800.00	0%	
MAINTENANCE MATERIALS	101-605-000-4180	$2,000.00	$2,000.00	0%	
CHEMICALS	101-605-000-4190	$300.00	$300.00	0%	
TRAVEL & TRAINING	101-605-000-4390	$500.00	$500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
VEHICLE ALLOWANCE	101-605-000-4400	$500.00	$500.00	0%	
FEES FOR SERVICE	101-605-000-4480	$15,000.00	$15,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-605-000-4520	$300.00	$300.00	0%	
WAGES/TEMPORARY	101-622-000-4025	$1,095.19	$1,772.36	61.8%	Increase due to no inflatables not providing staff as part of their services any longer
PROGRAM SUPPLIES	101-622-000-4120	$2,300.00	$2,300.00	0%	
INSURANCE	101-622-000-4370	$500.00	$525.00	5%	
FEES FOR SERVICE	101-622-000-4480	$25,000.00	$25,000.00	0%	This increase is due to projected inflation and cost of fireworks display, entertainment, etc.
OUTSIDE RENTAL - EQUIPMENT	101-622-000-4520	$8,000.00	$8,000.00	0%	
Total Parks and Recreation:		**$1,644,556.59**	**$1,781,925.03**	**8.4%**	
Total Expenditures:		**$1,644,556.59**	**$1,781,925.03**	**8.4%**	

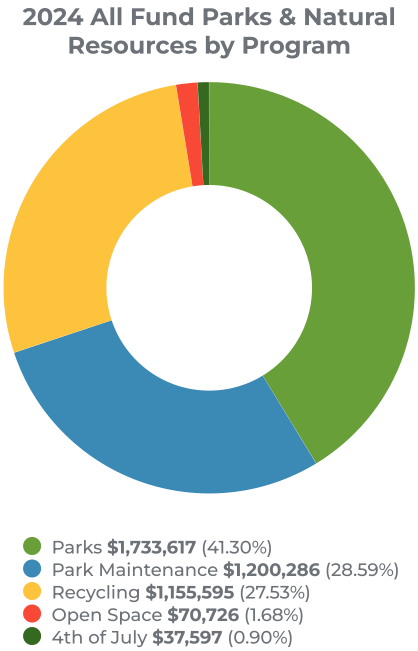
Parks and Natural Resources Expenditure Categories

Nearly 28% of Parks and Natural Resources costs across all funds are for personnel, while 44% is for contracted services.



Parks and Natural Resources Programs

General Fund Parks and Natural Resources activities are reflected here. Capital costs are accounted for in capital project funds.



Strategic Plan Objectives

- **Community Inclusiveness** - Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.
- **Environmental Stewardship** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.
- **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.

Performance Indicators

Key Outcome 1.5: Create parks and 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.*
Performance Measure 1.5.2 *- Provide access to a variety of recreational opportunities.*

Key Outcome 2.1: Manage natural resources to ensure high ecological quality and long-term sustainability.
Performance Measure 2.1.2 *- Active management of a minimum of 8 natural areas per year.*

Key Outcome 2.2: - City parks, trails and open spaces are well-maintained, accessible, and meet the changing needs of the community.
Performance Measure 2.2.1 *- Implement a minimum of one recommendation from the 2015 Parks System Master Plan.*
Performance Measure 2.2.3 *- Maintain a 70% resident satisfaction rating with the City's parks, trails and open spaces.*

Key Outcome 2.3: Maplewood will be a leader in preserving and advocating for a healthy and sustainable environment.
Performance Measure 2.3.1 - *Maintain GreenStep Cities Step 5 status.*

Performance Measure 2.3.2 *- Decrease trash and increase recycling in the City's curbside residential solid waste program.*

Performance Measure 2.3.3 *- Implement a minimum of three recommendations from the 2021 Climate Adaptation Plan annually.*

Key Outcome 5.3: Provide timely response to resident needs and requests.
Performance Measure 5.3.4 *- 85% of completed field permit and facility rental applications are answered within five business days.*

Public Safety



Brian Bierdeman
Public Safety Director

Department Overview:

Police: The department has an authorized strength of 56 sworn officers and 7 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 36 Full-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

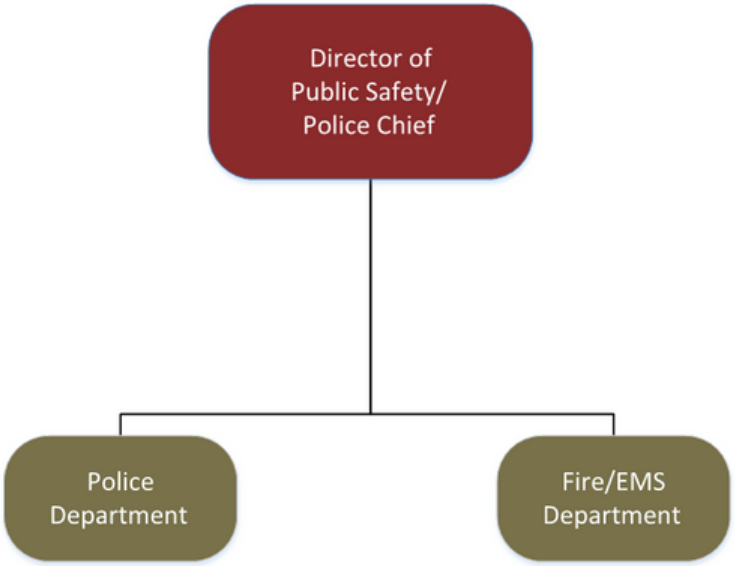
Fire and EMS:

- 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

Organizational Chart

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.

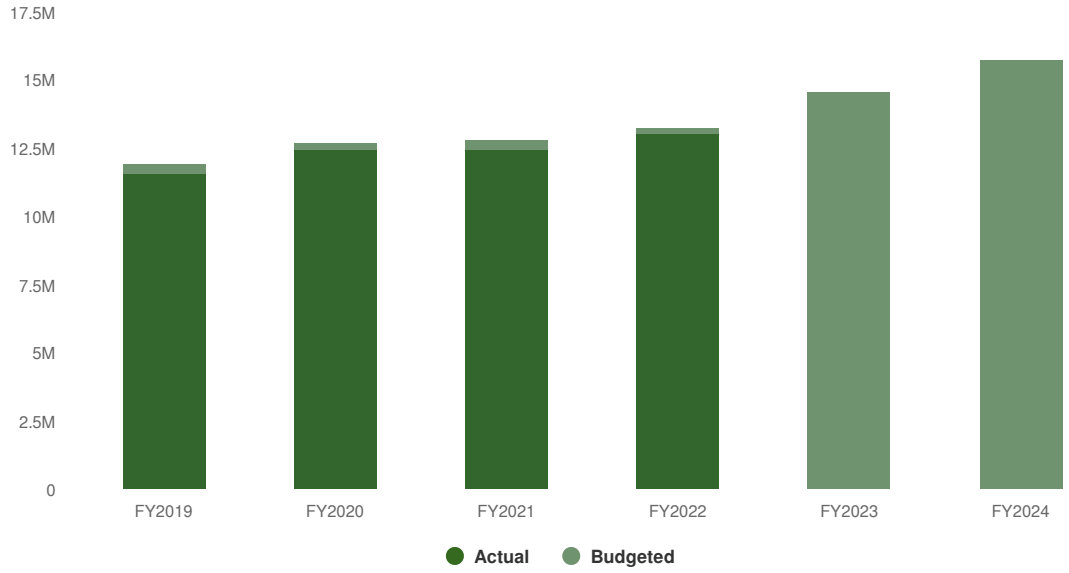


Expenditures Summary

Public Safety includes the Police Department and Fire Department activities. Most of the operating expenditures are accounted for in the General Fund. The Public Safety budget in the General Fund is increasing 8.15% for 2024. This is due, in part, to the addition of three full-time firefighter/paramedics and market-rate salary increases for public safety personnel.

$15,742,085 **$1,186,191**
(8.15% vs. prior year)

General Fund Public Safety Proposed and Historical Budget vs. Actual

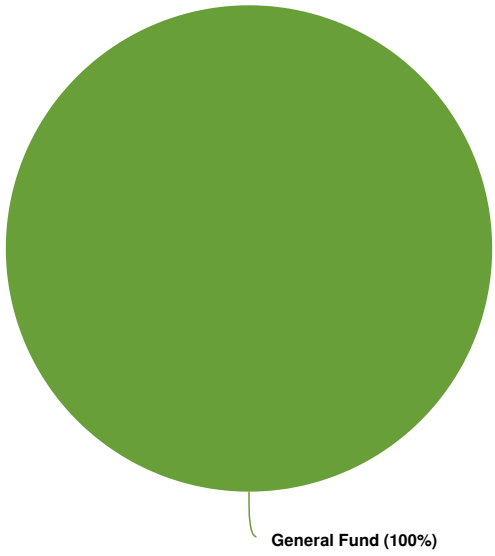


A new police officer dedicated to rental housing activities was added to the force in 2021. This position is funded by a federal grant.

Expenditures by Fund

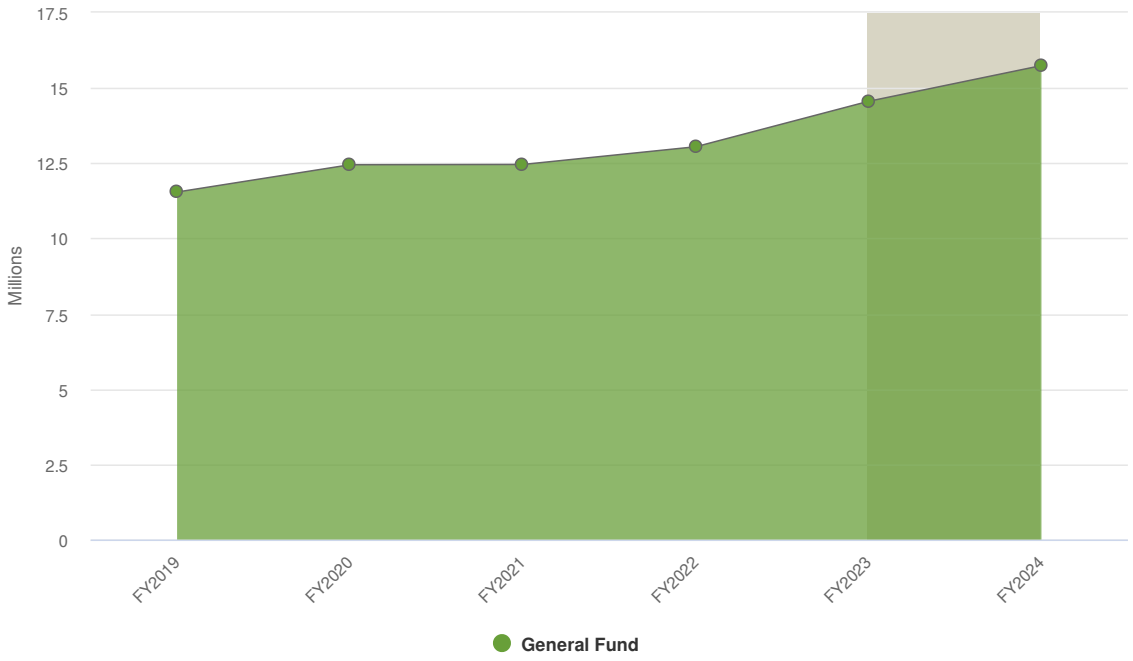
Public Safety services are primarily funded through property taxes and intergovernmental grants.

2024 Expenditures by Fund



Police and fire operating services are primarily funded through the General Fund.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Increases in 2024 are related to inflationary increases to payroll.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-401-000-4010	$6,401,518.12	$6,759,248.81	5.6%	
OVERTIME PAY	101-401-000-4011	$409,989.00	$460,494.21	12.3%	
WAGES/PART-TIME	101-401-000-4020	$50,166.48	$0.00	-100%	
WAGES/TEMPORARY	101-401-000-4025	$36,975.00	$61,200.00	65.5%	
LEAVE BENEFITS	101-401-000-4030	$64,015.18	$83,957.34	31.2%	
RETIREMENT BENEFITS	101-401-000-4040	$1,396,818.37	$1,475,446.79	5.6%	
INSURANCE BENEFITS	101-401-000-4050	$976,004.50	$1,006,050.70	3.1%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	101-401-000-4090	$503,951.00	$503,951.00	0%	
SUPPLIES - OFFICE	101-401-000-4110	$8,000.00	$6,000.00	-25%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
PROGRAM SUPPLIES	101-401-000-4120	$45,000.00	$12,000.00	-73.3%	Reduced, as requesting to begin using the Supplies-Range account again and funds being allocated there. Will need to reevaluate both accounts for the 2025 budget. Please place $18,000 of this account in Community Outreach Supplies 101-401-000-4155.
SUPPLIES - RANGE	101-401-000-4150	$0.00	$28,000.00	N/A	Wish to again use this account code for tracking purposes. Previously paired with "Program Supplies". Ammunition and related prices have been increasing dramatically the past several years and this will need to be evaluated for 2025.
SUPPLIES - COE	101-401-000-4155		$18,000.00	N/A	
SUPPLIES - EQUIPMENT	101-401-000-4160	$110,000.00	$100,000.00	-9.1%	We are able to reduce this amount for 2024 due to additional equipment purchases made in 2022 that put us in a favorable position for 2023 and 2024. Can reevaluate for 2025.
SMALL EQUIPMENT	101-401-000-4165	$15,000.00	$10,000.00	-33.3%	Reduced, as a very narrow category little fits into. Also reduced in an effort to maintain budgetary goals.
FUEL & OIL	101-401-000-4210	$93,000.00	$80,000.00	-14%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories. Additionally, officers are driving fewer miles in recent years.
UNIFORMS & CLOTHING	101-401-000-4240	$89,000.00	$89,000.00	0%	We are anticipating New Hires in 2023 and they will require the issue of New Uniforms.
MISCELLANEOUS COMMODITIES	101-401-000-4290	$15,000.00	$10,000.00	-33.3%	
TELEPHONE	101-401-000-4310	$44,000.00	$44,000.00	0%	
POSTAGE	101-401-000-4330	$2,700.00	$2,700.00	0%	
INSURANCE	101-401-000-4370	$110,000.00	$115,500.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-401-000-4380	$20,000.00	$24,000.00	20%	The PD has encouraged our leadership and other staff to become members of various professional organizations that provide educational opportunities and keep us current with best practices. This has increased the need to expand this budget item.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TRAVEL & TRAINING	101-401-000-4390	$80,000.00	$90,000.00	12.5%	The PD has a group of young Sgts. and has made it a priority to receive more advanced leadership training. We have additionally become a very young department with many inexperienced officers in need of many training opportunities.
REPAIR & MAINT/VEHICLE	101-401-000-4420	$75,000.00	$75,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-401-000-4430	$12,000.00	$10,000.00	-16.7%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
REPAIR & MAINT/RADIO	101-401-000-4440	$10,000.00	$8,000.00	-20%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
FEES FOR DISPATCHING	101-401-000-4475	$293,624.00	$293,624.00	0%	
FEES FOR SERVICE	101-401-000-4480	$490,000.00	$490,000.00	0%	AXON fees have increased significantly and we have added a contract with AXON for Squad Cameras.
PROSECUTION FEES	101-401-000-4482	$201,960.00	$201,960.00	0%	Per our City Attorney Agreement, there should be a 2% annual increase per year. Kelly & Lemmons has not imposed any increase since 2020. They will be implementing the 2% increase beginning in 2023.
DUPLICATING COSTS	101-401-000-4550	$9,000.00	$9,000.00	0%	
INTERNAL I. T. CHARGES	101-401-000-4580	$303,335.00	$362,980.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-404-000-4010	$1,309,854.00	$1,664,996.33	27.1%	
OVERTIME PAY	101-404-000-4011	$196,606.80	$234,540.99	19.3%	This addition has been added as a placeholder based on current staffing levels and historical overtime costs. If the additional staffing that has been proposed is added, this number would reduce greatly.
WAGES/PART-TIME	101-404-000-4020	$0.00	$75,398.00	N/A	2024 JR Adding $75,398 for HOL Pay.
WAGES/TEMPORARY	101-404-000-4025	$5,075.00	$8,400.00	65.5%	This request is to account for Fire/EMS Cadet Wages, we currently have two Fire/EMS Cadets and this line item should be updated to accurately account for their wages.
LEAVE BENEFITS	101-404-000-4030	$13,098.47	$20,812.42	58.9%	
RETIREMENT BENEFITS	101-404-000-4040	$318,762.24	$390,926.46	22.6%	

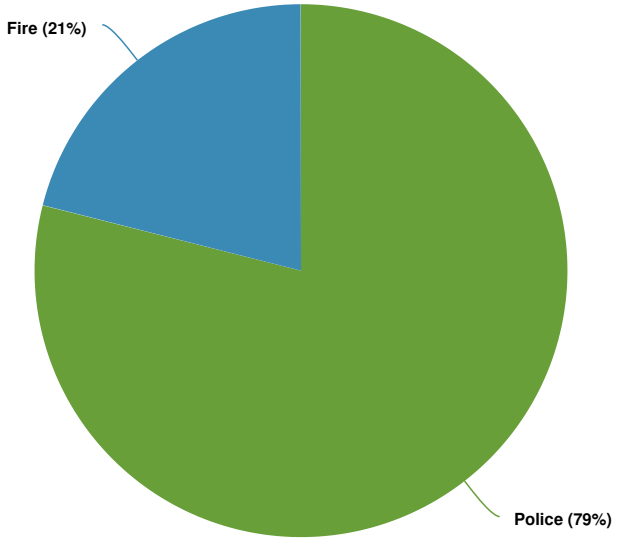
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INSURANCE BENEFITS	101-404-000-4050	$232,963.80	$284,581.22	22.2%	
WORKERS' COMPENSATION	101-404-000-4090	$110,632.00	$110,632.00	0%	
SUPPLIES - OFFICE	101-404-000-4110	$1,300.00	$1,000.00	-23.1%	
PROGRAM SUPPLIES	101-404-000-4120	$5,000.00	$4,000.00	-20%	
SUPPLIES - JANITORIAL	101-404-000-4130	$2,600.00	$2,000.00	-23.1%	
SUPPLIES - VEHICLE	101-404-000-4140	$255.00	$200.00	-21.6%	
SUPPLIES - EQUIPMENT	101-404-000-4160	$50,000.00	$40,000.00	-20%	
SMALL EQUIPMENT	101-404-000-4165	$30,000.00	$25,000.00	-16.7%	
BOOKS	101-404-000-4170	$1,300.00	$1,000.00	-23.1%	
FUEL & OIL	101-404-000-4210	$20,000.00	$20,000.00	0%	
UNIFORMS & CLOTHING	101-404-000-4240	$24,500.00	$24,500.00	0%	
TELEPHONE	101-404-000-4310	$12,100.00	$12,100.00	0%	
UTILITIES	101-404-000-4320	$32,500.00	$78,000.00	140%	Based on 2023 costs YTD for first half of the year.
POSTAGE	101-404-000-4330	$400.00	$200.00	-50%	
INSURANCE	101-404-000-4370	$13,000.00	$13,650.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-404-000-4380	$3,750.00	$3,000.00	-20%	
TRAVEL & TRAINING	101-404-000-4390	$48,500.00	$40,000.00	-17.5%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
REPAIR & MAINT/BUILDINGS	101-404-000-4410	$10,000.00	$10,000.00	0%	
REPAIR & MAINT/VEHICLE	101-404-000-4420	$50,000.00	$40,000.00	-20%	
REPAIRS & MTNCE./EQUIPMENT	101-404-000-4430	$7,500.00	$6,000.00	-20%	
REPAIR & MAINT/RADIO	101-404-000-4440	$2,000.00	$2,000.00	0%	
FEES FOR DISPATCHING	101-404-000-4475	$21,355.00	$21,290.00	-0.3%	
FEES FOR SERVICE	101-404-000-4480	$75,000.00	$75,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-404-000-4520	$3,000.00	$500.00	-83.3%	
DUPLICATING COSTS	101-404-000-4550	$2,500.00	$2,500.00	0%	
INTERNAL I. T. CHARGES	101-404-000-4580	$78,485.00	$93,920.00	19.7%	
INSURANCE	101-413-000-4370	$500.00	$525.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-413-000-4380	$300.00	$300.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-413-000-4430	$7,000.00	$5,000.00	-28.6%	
Total General Fund:		**$14,555,893.96**	**$15,742,085.27**	**8.1%**	

Expenditures by Function

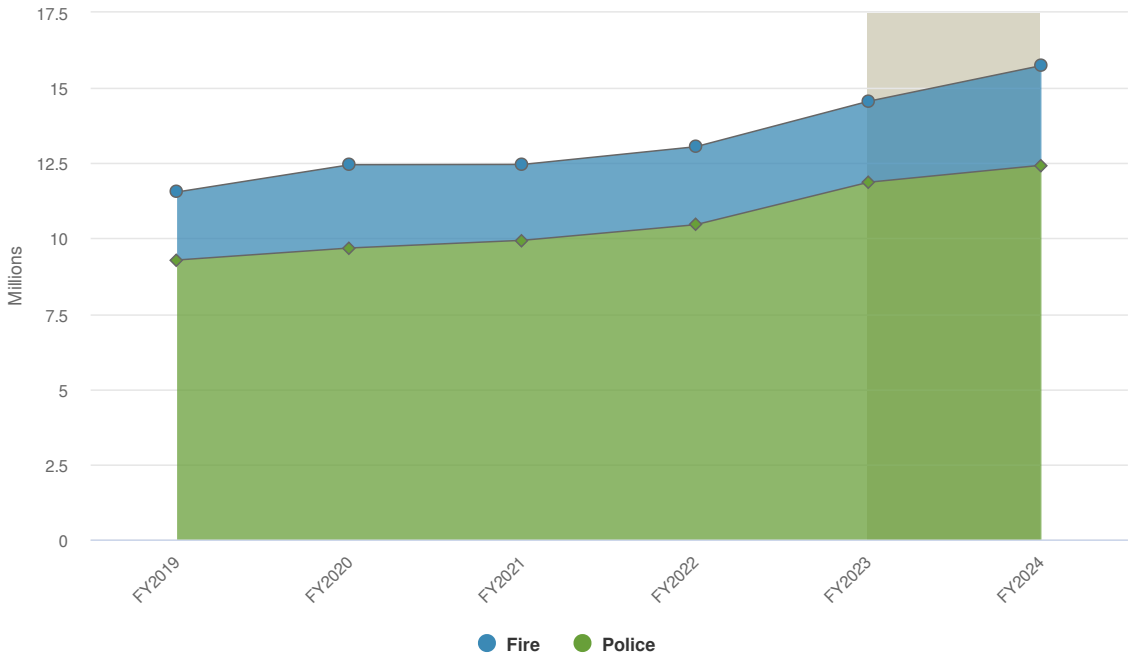
Police Department activities consist of 79% of Public Safety activity. Fire department expenditures make up the remainder.

Budgeted Expenditures by Function



Increases are primarily related to inflation and the addition of a rental housing officer in 2021.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Increases in 2021 were primarily related to the addition of a rental housing officer. 2022 increases were primarily inflationary in nature.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Police					
WAGES/FULL-TIME EMPLOYEES	101-401-000-4010	$6,401,518.12	$6,759,248.81	5.6%	
OVERTIME PAY	101-401-000-4011	$409,989.00	$460,494.21	12.3%	
WAGES/PART-TIME	101-401-000-4020	$50,166.48	$0.00	-100%	
WAGES/TEMPORARY	101-401-000-4025	$36,975.00	$61,200.00	65.5%	
LEAVE BENEFITS	101-401-000-4030	$64,015.18	$83,957.34	31.2%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
RETIREMENT BENEFITS	101-401-000-4040	$1,396,818.37	$1,475,446.79	5.6%	
INSURANCE BENEFITS	101-401-000-4050	$976,004.50	$1,006,050.70	3.1%	
WORKERS' COMPENSATION	101-401-000-4090	$503,951.00	$503,951.00	0%	
SUPPLIES - OFFICE	101-401-000-4110	$8,000.00	$6,000.00	-25%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
PROGRAM SUPPLIES	101-401-000-4120	$45,000.00	$12,000.00	-73.3%	Reduced, as requesting to begin using the Supplies-Range account again and funds being allocated there. Will need to reevaluate both accounts for the 2025 budget. Please place $18,000 of this account in Community Outreach Supplies 101-401-000-4155.
SUPPLIES - RANGE	101-401-000-4150	$0.00	$28,000.00	N/A	Wish to again use this account code for tracking purposes. Previously paired with "Program Supplies". Ammunition and related prices have been increasing dramatically the past several years and this will need to be evaluated for 2025.
SUPPLIES - COE	101-401-000-4155		$18,000.00	N/A	
SUPPLIES - EQUIPMENT	101-401-000-4160	$110,000.00	$100,000.00	-9.1%	We are able to reduce this amount for 2024 due to additional equipment purchases made in 2022 that put us in a favorable position for 2023 and 2024. Can reevaluate for 2025.
SMALL EQUIPMENT	101-401-000-4165	$15,000.00	$10,000.00	-33.3%	Reduced, as a very narrow category little fits into. Also reduced in an effort to maintain budgetary goals.
FUEL & OIL	101-401-000-4210	$93,000.00	$80,000.00	-14%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories. Additionally, officers are driving fewer miles in recent years.
UNIFORMS & CLOTHING	101-401-000-4240	$89,000.00	$89,000.00	0%	We are anticipating New Hires in 2023 and they will require the issue of New Uniforms.
MISCELLANEOUS COMMODITIES	101-401-000-4290	$15,000.00	$10,000.00	-33.3%	
TELEPHONE	101-401-000-4310	$44,000.00	$44,000.00	0%	
POSTAGE	101-401-000-4330	$2,700.00	$2,700.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INSURANCE	101-401-000-4370	$110,000.00	$115,500.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-401-000-4380	$20,000.00	$24,000.00	20%	The PD has encouraged our leadership and other staff to become members of various professional organizations that provide educational opportunities and keep us current with best practices. This has increased the need to expand this budget item.
TRAVEL & TRAINING	101-401-000-4390	$80,000.00	$90,000.00	12.5%	The PD has a group of young Sgts. and has made it a priority to receive more advanced leadership training. We have additionally become a very young department with many inexperienced officers in need of many training opportunities.
REPAIR & MAINT/VEHICLE	101-401-000-4420	$75,000.00	$75,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-401-000-4430	$12,000.00	$10,000.00	-16.7%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
REPAIR & MAINT/RADIO	101-401-000-4440	$10,000.00	$8,000.00	-20%	With two consecutive years being under budget and increases in other areas, this account was reduced to balance the City's request to stay at or reduce the amounts in non-wage/benefit categories.
FEES FOR DISPATCHING	101-401-000-4475	$293,624.00	$293,624.00	0%	
FEES FOR SERVICE	101-401-000-4480	$490,000.00	$490,000.00	0%	AXON fees have increased significantly and we have added a contract with AXON for Squad Cameras.
PROSECUTION FEES	101-401-000-4482	$201,960.00	$201,960.00	0%	Per our City Attorney Agreement, there should be a 2% annual increase per year. Kelly & Lemmons has not imposed any increase since 2020. They will be implementing the 2% increase beginning in 2023.
DUPLICATING COSTS	101-401-000-4550	$9,000.00	$9,000.00	0%	
INTERNAL I. T. CHARGES	101-401-000-4580	$303,335.00	$362,980.00	19.7%	
Total Police:		**$11,866,056.65**	**$12,430,112.85**	**4.8%**	
Fire					
WAGES/FULL-TIME EMPLOYEES	101-404-000-4010	$1,309,854.00	$1,664,996.33	27.1%	

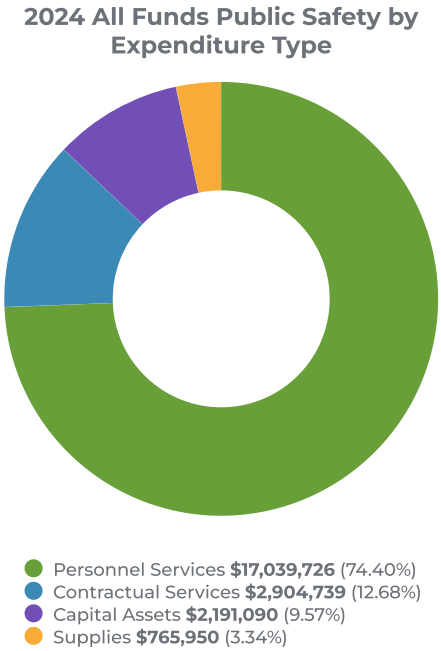
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
OVERTIME PAY	101-404-000-4011	$196,606.80	$234,540.99	19.3%	This addition has been added as a placeholder based on current staffing levels and historical overtime costs. If the additional staffing that has been proposed is added, this number would reduce greatly.
WAGES/PART-TIME	101-404-000-4020	$0.00	$75,398.00	N/A	2024 JR Adding $75,398 for HOL Pay.
WAGES/TEMPORARY	101-404-000-4025	$5,075.00	$8,400.00	65.5%	This request is to account for Fire/EMS Cadet Wages, we currently have two Fire/EMS Cadets and this line item should be updated to accurately account for their wages.
LEAVE BENEFITS	101-404-000-4030	$13,098.47	$20,812.42	58.9%	
RETIREMENT BENEFITS	101-404-000-4040	$318,762.24	$390,926.46	22.6%	
INSURANCE BENEFITS	101-404-000-4050	$232,963.80	$284,581.22	22.2%	
WORKERS' COMPENSATION	101-404-000-4090	$110,632.00	$110,632.00	0%	
SUPPLIES - OFFICE	101-404-000-4110	$1,300.00	$1,000.00	-23.1%	
PROGRAM SUPPLIES	101-404-000-4120	$5,000.00	$4,000.00	-20%	
SUPPLIES - JANITORIAL	101-404-000-4130	$2,600.00	$2,000.00	-23.1%	
SUPPLIES - VEHICLE	101-404-000-4140	$255.00	$200.00	-21.6%	
SUPPLIES - EQUIPMENT	101-404-000-4160	$50,000.00	$40,000.00	-20%	
SMALL EQUIPMENT	101-404-000-4165	$30,000.00	$25,000.00	-16.7%	
BOOKS	101-404-000-4170	$1,300.00	$1,000.00	-23.1%	
FUEL & OIL	101-404-000-4210	$20,000.00	$20,000.00	0%	
UNIFORMS & CLOTHING	101-404-000-4240	$24,500.00	$24,500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
TELEPHONE	101-404-000-4310	$12,100.00	$12,100.00	0%	
UTILITIES	101-404-000-4320	$32,500.00	$78,000.00	140%	Based on 2023 costs YTD for first half of the year.
POSTAGE	101-404-000-4330	$400.00	$200.00	-50%	
INSURANCE	101-404-000-4370	$13,000.00	$13,650.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-404-000-4380	$3,750.00	$3,000.00	-20%	
TRAVEL & TRAINING	101-404-000-4390	$48,500.00	$40,000.00	-17.5%	
REPAIR & MAINT/BUILDINGS	101-404-000-4410	$10,000.00	$10,000.00	0%	
REPAIR & MAINT/VEHICLE	101-404-000-4420	$50,000.00	$40,000.00	-20%	
REPAIRS & MTNCE./EQUIPMENT	101-404-000-4430	$7,500.00	$6,000.00	-20%	
REPAIR & MAINT/RADIO	101-404-000-4440	$2,000.00	$2,000.00	0%	
FEES FOR DISPATCHING	101-404-000-4475	$21,355.00	$21,290.00	-0.3%	
FEES FOR SERVICE	101-404-000-4480	$75,000.00	$75,000.00	0%	
OUTSIDE RENTAL - EQUIPMENT	101-404-000-4520	$3,000.00	$500.00	-83.3%	
DUPLICATING COSTS	101-404-000-4550	$2,500.00	$2,500.00	0%	
INTERNAL I. T. CHARGES	101-404-000-4580	$78,485.00	$93,920.00	19.7%	
INSURANCE	101-413-000-4370	$500.00	$525.00	5%	
SUBSCRIPTIONS & MEMBERSHIPS	101-413-000-4380	$300.00	$300.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
REPAIRS & MTNCE./EQUIPMENT	101-413-000-4430	$7,000.00	$5,000.00	-28.6%	
Total Fire:		**$2,689,837.31**	**$3,311,972.42**	**23.1%**	
Total Expenditures:		**$14,555,893.96**	**$15,742,085.27**	**8.1%**	

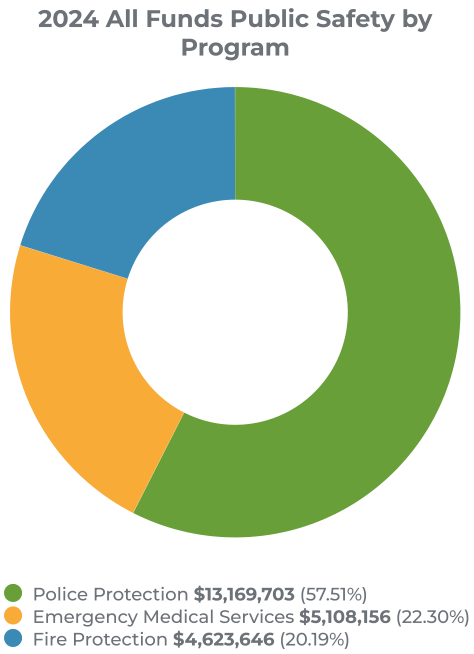
Public Safety Expenditure Categories

Personnel costs are the primary factor in the overall public safety budget.



Public Safety Programs

Public safety costs comprise the most significant portion of the City budget.



Strategic Plan Objectives

- **Community Inclusiveness** - Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multicultural, multilingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.
- **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.

Performance Indicators

Key Outcome 1.6: Create opportunities to include community voice in the City's diversity, equity and inclusion initiatives.
Performance Measure 1.6.2 - *Provide opportunities to instill community voices in department iniatives or services every year.*

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, 2023. Targeted offenses include crimes against person, auto theft and theft from auto.*

Performance Measure 5.5.2: *Respond to 90% of emergency incidents in 8 minutes or less. Response time is expected to improve with the new North Fire Station, occupied in June of 2022.*

Performance Measure 5.5.3: *Identify, establish and provide fire and EMS prevention programs.*

The fire department is working to adopt the concepts outlined in "Vision 20/20-National Strategies for Loss Prevention," and evaluate the feasibility of incorporating these recommendations into department operations to minimize the impacts to the community and emergency responders. In Q1 2022, the department's Community Paramedic staff conducted outreach to an assisted living facility to provide fall and fire prevention education to a group of senior residents. The department will continue to focus on prevention programs that are based on identified risk. Activities will begin to increase in Q2 2022.
There continues to be major disruption with the initiative to conduct home safety visits in 25% of identified manufactured home communities. This program remains on hold, but these services should resume this summer.

Performance Measure 5.5.4: *Analyze crime, arrest, and use of force data in a non-biased manner through the annual Community Information Report.*

The 2023 report has been completed and is available on the City and department websites.

Citizen Survey

67% of residents responding to the survey rated their feeling of safety as "very safe" or "somewhat safe".

64% of residents responding to the survey rated the overall quality of fire and emergency services as "good" or "excellent".





Public Works



Steve Love
Public Works Director

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.

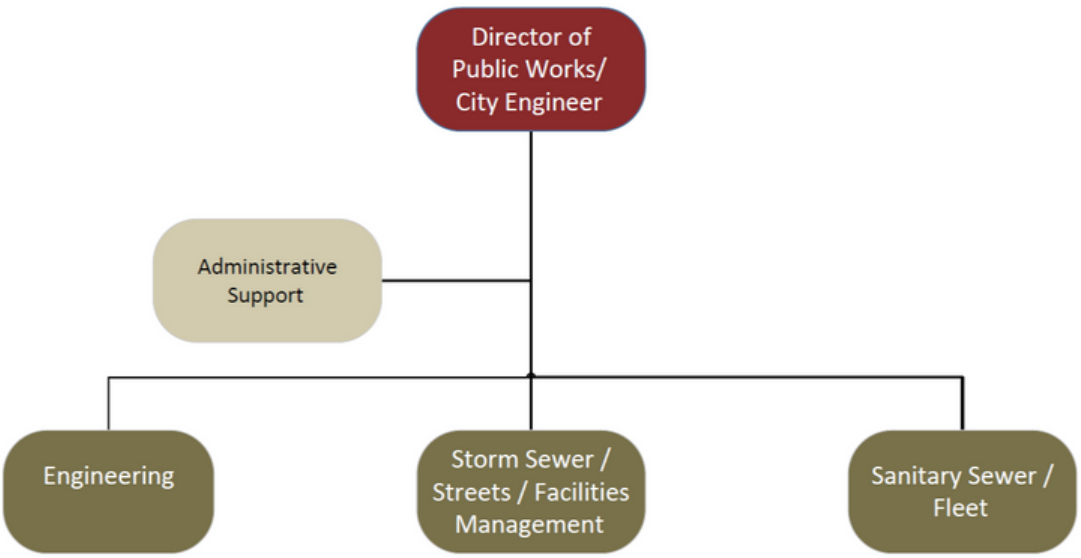
Service Areas:

- 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

Organizational Chart

Mission Statement

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

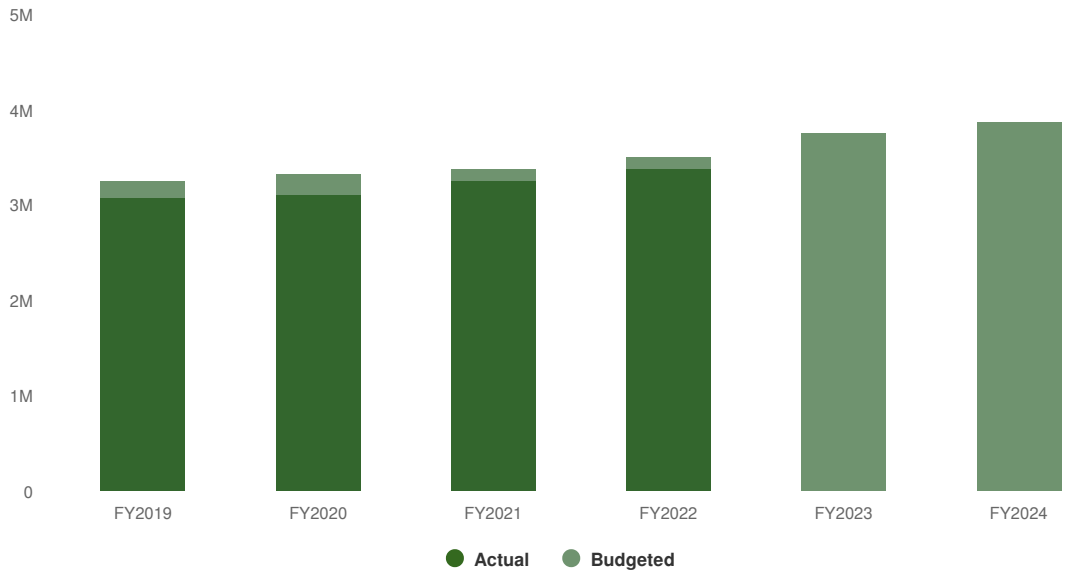


Expenditures Summary

This chart includes General Fund activity for Public Works, which consists primarily of operating expenditures, while capital expenditures are reflected in capital and enterprise funds.

$3,861,101 **$96,607**
(2.57% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual

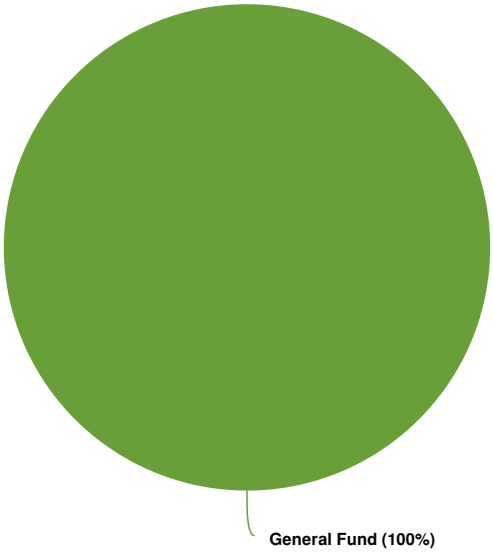


Costs were maintained in 2021 at the same level as the prior year due to the pandemic economy. However, inflationary increases were included in 2022.

Expenditures by Fund

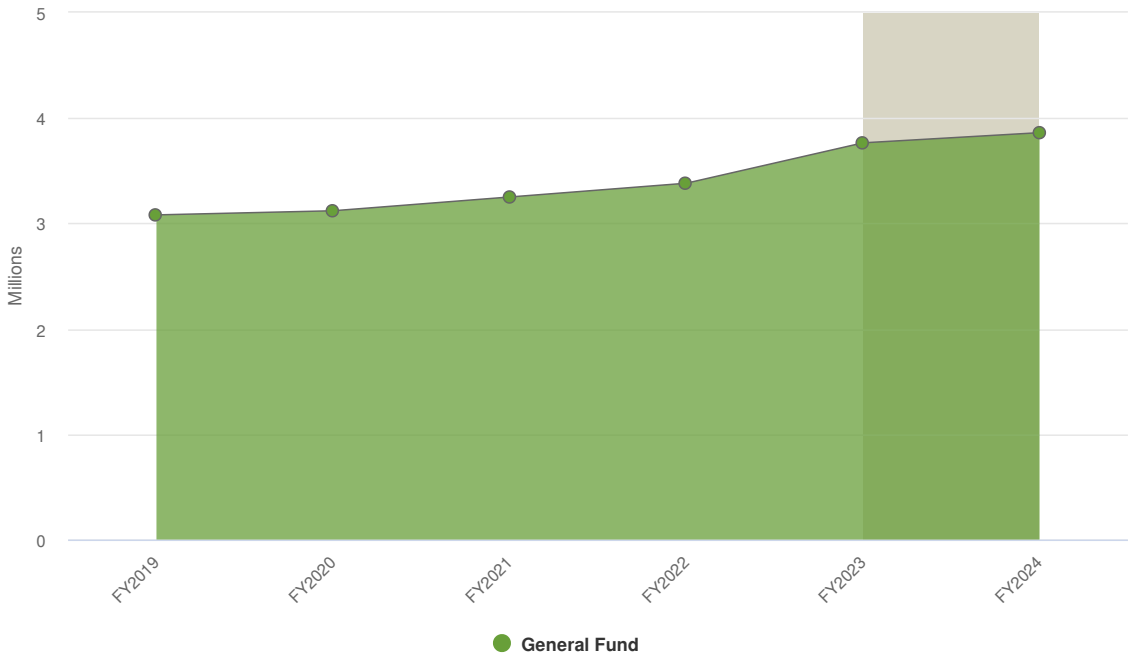
Public Works operating expenditures are primarily financed through property taxes.

2024 Expenditures by Fund



These charts reflect Public Works expenditures in the General Fund. Infrastructure projects are accounted for in capital project funds.

Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Expenditures were primarily impacted by inflationary increases.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
General Fund					
WAGES/FULL-TIME EMPLOYEES	101-115-000-4010	$190,384.48	$193,458.72	1.6%	
OVERTIME PAY	101-115-000-4011	$18,000.00	$19,800.00	10%	After speaking with Bryan on this we would like to see an increase in Overtime Pay to match what is required of staff base on previous budget.
WAGES/TEMPORARY	101-115-000-4025	$3,000.00	$3,000.00	0%	
LEAVE BENEFITS	101-115-000-4030	$1,903.84	$2,418.24	27%	
RETIREMENT BENEFITS	101-115-000-4040	$36,250.25	$36,988.71	2%	
INSURANCE BENEFITS	101-115-000-4050	$47,515.88	$51,383.02	8.1%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	101-115-000-4090	$12,782.00	$12,782.00	0%	
SUPPLIES - OFFICE	101-115-000-4110	$400.00	$400.00	0%	
SUPPLIES - JANITORIAL	101-115-000-4130	$16,000.00	$16,000.00	0%	
SUPPLIES - EQUIPMENT	101-115-000-4160	$25,000.00	$25,000.00	0%	
MAINTENANCE MATERIALS	101-115-000-4180	$1,000.00	$1,000.00	0%	
SIGNS & SIGNALS	101-115-000-4220	$600.00	$600.00	0%	Reduced to be in line with past year actual charges.
SMALL TOOLS	101-115-000-4230	$1,000.00	$1,000.00	0%	
UNIFORMS & CLOTHING	101-115-000-4240	$1,500.00	$1,500.00	0%	Adjusted to estimated uniform costs for 2023.
MISCELLANEOUS COMMODITIES	101-115-000-4290	$10,000.00	$10,000.00	0%	Increased funds to represent increased prices we are seeing this year.
TELEPHONE	101-115-000-4310	$1,900.00	$1,900.00	0%	
UTILITIES	101-115-000-4320	$106,000.00	$106,000.00	0%	
INSURANCE	101-115-000-4370	$16,000.00	$16,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-115-000-4380	$100.00	$100.00	0%	
TRAVEL & TRAINING	101-115-000-4390	$1,000.00	$1,000.00	0%	
VEHICLE ALLOWANCE	101-115-000-4400	$100.00	$100.00	0%	
REPAIR & MAINT/BUILDINGS	101-115-000-4410	$70,000.00	$70,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-115-000-4430	$25,000.00	$25,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
FEES FOR SERVICE	101-115-000-4480	$35,000.00	$35,000.00	0%	
FEES - CONSULTING	101-115-000-4490	$12,000.00	$12,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-115-000-4540	$5,500.00	$5,880.00	6.9%	
MISC. CONTRACTUAL SERVICES	101-115-000-4590	$35,000.00	$35,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	101-501-000-4010	$136,931.63	$136,353.05	-0.4%	
OVERTIME PAY	101-501-000-4011	$0.00	$3.25	N/A	
LEAVE BENEFITS	101-501-000-4030	$1,369.31	$1,704.41	24.5%	
RETIREMENT BENEFITS	101-501-000-4040	$24,854.51	$24,741.18	-0.5%	
INSURANCE BENEFITS	101-501-000-4050	$30,456.37	$33,134.52	8.8%	
SUPPLIES - OFFICE	101-501-000-4110	$3,000.00	$3,000.00	0%	
SUPPLIES - EQUIPMENT	101-501-000-4160	$3,000.00	$3,000.00	0%	
TELEPHONE	101-501-000-4310	$200.00	$200.00	0%	
POSTAGE	101-501-000-4330	$3,500.00	$3,500.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-501-000-4380	$4,500.00	$4,500.00	0%	Adjusted to meet needs based on previous yearly costs.
TRAVEL & TRAINING	101-501-000-4390	$4,000.00	$4,000.00	0%	
VEHICLE ALLOWANCE	101-501-000-4400	$500.00	$500.00	0%	
FEES FOR SERVICE	101-501-000-4480	$43,000.00	$43,000.00	0%	Budget adjusted to account for $17,000 annual Accella permitting license, $3,000 Accella support, and $20,000 GIS support.
FEES - CONSULTING	101-501-000-4490	$6,000.00	$6,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
DUPLICATING COSTS	101-501-000-4550	$6,500.00	$6,500.00	0%	
INTERNAL I. T. CHARGES	101-501-000-4580	$132,250.00	$158,260.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-502-000-4010	$349,670.59	$358,552.11	2.5%	
OVERTIME PAY	101-502-000-4011	$10,185.00	$11,203.50	10%	
WAGES/TEMPORARY	101-502-000-4025	$1,015.00	$1,680.00	65.5%	
LEAVE BENEFITS	101-502-000-4030	$3,496.71	$4,481.93	28.2%	
RETIREMENT BENEFITS	101-502-000-4040	$60,799.16	$62,258.33	2.4%	
INSURANCE BENEFITS	101-502-000-4050	$77,917.55	$84,900.85	9%	
WORKERS' COMPENSATION	101-502-000-4090	$76,257.00	$76,257.00	0%	
SUPPLIES - EQUIPMENT	101-502-000-4160	$4,000.00	$4,000.00	0%	
SMALL EQUIPMENT	101-502-000-4165	$6,000.00	$6,000.00	0%	
MAINTENANCE MATERIALS	101-502-000-4180	$100,000.00	$100,000.00	0%	
FUEL & OIL	101-502-000-4210	$26,000.00	$26,000.00	0%	
SIGNS & SIGNALS	101-502-000-4220	$15,000.00	$15,000.00	0%	Adjusted to account for increased costs seen in previous year.
SMALL TOOLS	101-502-000-4230	$500.00	$500.00	0%	
UNIFORMS & CLOTHING	101-502-000-4240	$10,000.00	$10,000.00	0%	
TELEPHONE	101-502-000-4310	$8,000.00	$8,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INSURANCE	101-502-000-4370	$20,000.00	$20,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-502-000-4380	$150.00	$150.00	0%	
TRAVEL & TRAINING	101-502-000-4390	$3,000.00	$3,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-502-000-4430	$1,000.00	$1,000.00	0%	
FEES FOR SERVICE	101-502-000-4480	$35,000.00	$35,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-502-000-4540	$205,700.00	$220,100.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-503-000-4010	$482,418.07	$497,458.20	3.1%	With Randy's retirement I would like to see 3 or 4 month's of a Tech salary so we can hire his replacement and have time to train them in before Randy leaves.
OVERTIME PAY	101-503-000-4011	$16,800.00	$22,308.00	32.8%	
WAGES/TEMPORARY	101-503-000-4025	$10,150.07	$16,800.12	65.5%	
LEAVE BENEFITS	101-503-000-4030	$4,824.17	$6,218.25	28.9%	
RETIREMENT BENEFITS	101-503-000-4040	$92,738.58	$95,729.51	3.2%	
INSURANCE BENEFITS	101-503-000-4050	$91,933.50	$99,040.27	7.7%	
SUPPLIES - EQUIPMENT	101-503-000-4160	$6,000.00	$6,000.00	0%	Adjusted to meet needs seen in previous years.
SMALL TOOLS	101-503-000-4230	$2,000.00	$2,000.00	0%	Adjusted funds to meet increased costs seen in the past year for inspection equipment
UNIFORMS & CLOTHING	101-503-000-4240	$1,000.00	$1,000.00	0%	
MISCELLANEOUS COMMODITIES	101-503-000-4290	$2,000.00	$2,000.00	0%	
TELEPHONE	101-503-000-4310	$4,500.00	$4,500.00	0%	

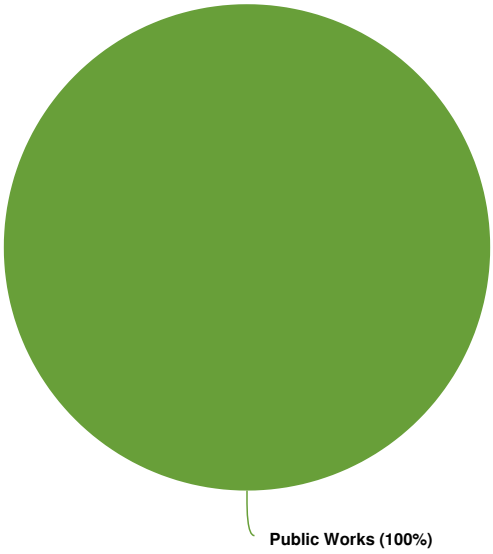
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUBSCRIPTIONS & MEMBERSHIPS	101-503-000-4380	$1,000.00	$1,000.00	0%	
TRAVEL & TRAINING	101-503-000-4390	$4,000.00	$4,000.00	0%	
VEHICLE ALLOWANCE	101-503-000-4400	$500.00	$500.00	0%	Increased to meet the needs seen in the past years.
REPAIRS & MTNCE./EQUIPMENT	101-503-000-4430	$8,000.00	$8,000.00	0%	
FEES FOR SERVICE	101-503-000-4480	$12,000.00	$12,000.00	0%	
FEES - CONSULTING	101-503-000-4490	$12,000.00	$12,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-503-000-4540	$36,300.00	$38,840.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-514-000-4010	$156,820.85	$164,182.29	4.7%	
OVERTIME PAY	101-514-000-4011	$26,190.00	$28,809.00	10%	
LEAVE BENEFITS	101-514-000-4030	$1,568.21	$2,052.27	30.9%	
RETIREMENT BENEFITS	101-514-000-4040	$21,106.95	$22,141.80	4.9%	
INSURANCE BENEFITS	101-514-000-4050	$22,662.25	$24,726.73	9.1%	
SUPPLIES - EQUIPMENT	101-514-000-4160	$3,000.00	$3,000.00	0%	
MAINTENANCE MATERIALS	101-514-000-4180	$105,000.00	$105,000.00	0%	Increased over last year to account for anticipated higher prices.
UNIFORMS & CLOTHING	101-514-000-4240	$400.00	$400.00	0%	
TELEPHONE	101-514-000-4310	$1,100.00	$1,100.00	0%	
TRAVEL & TRAINING	101-514-000-4390	$2,500.00	$2,500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
FEES FOR SERVICE	101-514-000-4480	$3,000.00	$3,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-514-000-4540	$242,000.00	$258,940.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-516-000-4010	$117,563.75	$80,070.79	-31.9%	
OVERTIME PAY	101-516-000-4011	$2,425.00	$2,667.50	10%	See notes in conversation section.
LEAVE BENEFITS	101-516-000-4030	$1,175.64	$1,000.91	-14.9%	
RETIREMENT BENEFITS	101-516-000-4040	$20,058.18	$13,535.51	-32.5%	
INSURANCE BENEFITS	101-516-000-4050	$25,770.08	$21,489.46	-16.6%	
SUPPLIES - EQUIPMENT	101-516-000-4160	$5,000.00	$5,000.00	0%	
SMALL EQUIPMENT	101-516-000-4165	$2,000.00	$2,000.00	0%	
TELEPHONE	101-516-000-4310	$300.00	$300.00	0%	
FEES FOR SERVICE	101-516-000-4480	$130,000.00	$130,000.00	0%	
Total General Fund:		**$3,764,494.58**	**$3,861,101.43**	**2.6%**	

Expenditures by Function

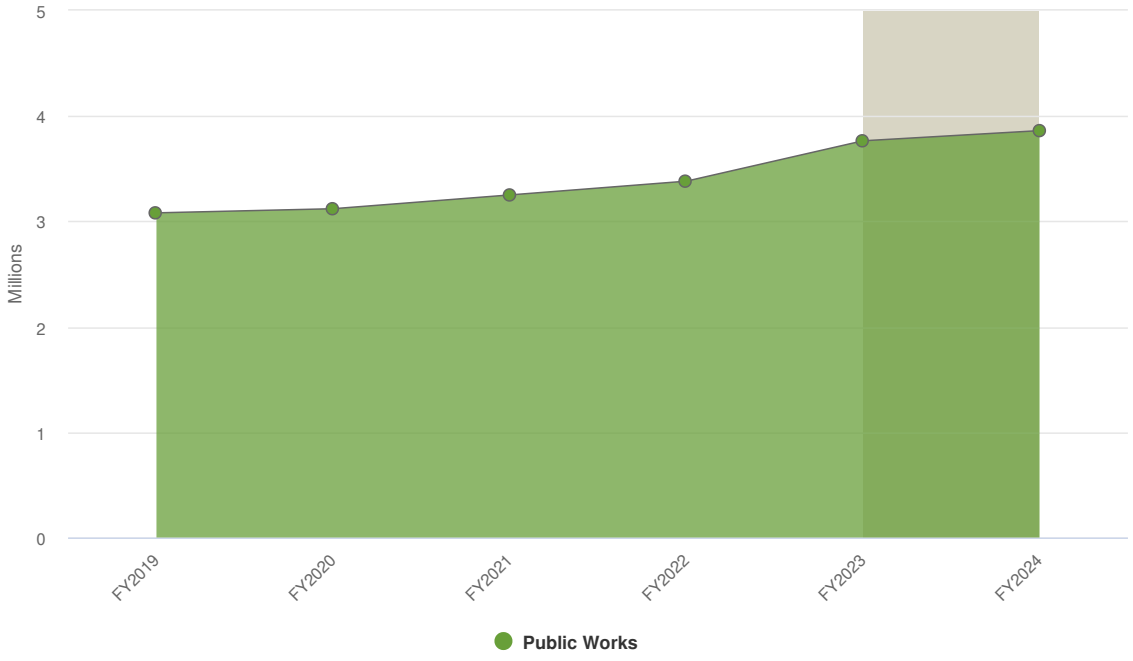
There were no major changes in the budget for 2024, other than inflation, as compared to the prior year.

Budgeted Expenditures by Function



This chart only reflects General Fund operating expenditures for Public Works.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

General Fund budgeted expenditures are increasing 4% overall in 2022, primarily due to 3% wage increases.

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures					
Public Works					
WAGES/FULL-TIME EMPLOYEES	101-115-000-4010	$190,384.48	$193,458.72	1.6%	
OVERTIME PAY	101-115-000-4011	$18,000.00	$19,800.00	10%	After speaking with Bryan on this we would like to see an increase in Overtime Pay to match what is required of staff base on previous budget.
WAGES/TEMPORARY	101-115-000-4025	$3,000.00	$3,000.00	0%	
LEAVE BENEFITS	101-115-000-4030	$1,903.84	$2,418.24	27%	
RETIREMENT BENEFITS	101-115-000-4040	$36,250.25	$36,988.71	2%	
INSURANCE BENEFITS	101-115-000-4050	$47,515.88	$51,383.02	8.1%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
WORKERS' COMPENSATION	101-115-000-4090	$12,782.00	$12,782.00	0%	
SUPPLIES - OFFICE	101-115-000-4110	$400.00	$400.00	0%	
SUPPLIES - JANITORIAL	101-115-000-4130	$16,000.00	$16,000.00	0%	
SUPPLIES - EQUIPMENT	101-115-000-4160	$25,000.00	$25,000.00	0%	
MAINTENANCE MATERIALS	101-115-000-4180	$1,000.00	$1,000.00	0%	
SIGNS & SIGNALS	101-115-000-4220	$600.00	$600.00	0%	Reduced to be in line with past year actual charges.
SMALL TOOLS	101-115-000-4230	$1,000.00	$1,000.00	0%	
UNIFORMS & CLOTHING	101-115-000-4240	$1,500.00	$1,500.00	0%	Adjusted to estimated uniform costs for 2023.
MISCELLANEOUS COMMODITIES	101-115-000-4290	$10,000.00	$10,000.00	0%	Increased funds to represent increased prices we are seeing this year.
TELEPHONE	101-115-000-4310	$1,900.00	$1,900.00	0%	
UTILITIES	101-115-000-4320	$106,000.00	$106,000.00	0%	
INSURANCE	101-115-000-4370	$16,000.00	$16,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-115-000-4380	$100.00	$100.00	0%	
TRAVEL & TRAINING	101-115-000-4390	$1,000.00	$1,000.00	0%	
VEHICLE ALLOWANCE	101-115-000-4400	$100.00	$100.00	0%	
REPAIR & MAINT/BUILDINGS	101-115-000-4410	$70,000.00	$70,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-115-000-4430	$25,000.00	$25,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
FEES FOR SERVICE	101-115-000-4480	$35,000.00	$35,000.00	0%	
FEES - CONSULTING	101-115-000-4490	$12,000.00	$12,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-115-000-4540	$5,500.00	$5,880.00	6.9%	
MISC. CONTRACTUAL SERVICES	101-115-000-4590	$35,000.00	$35,000.00	0%	
WAGES/FULL-TIME EMPLOYEES	101-501-000-4010	$136,931.63	$136,353.05	-0.4%	
OVERTIME PAY	101-501-000-4011	$0.00	$3.25	N/A	
LEAVE BENEFITS	101-501-000-4030	$1,369.31	$1,704.41	24.5%	
RETIREMENT BENEFITS	101-501-000-4040	$24,854.51	$24,741.18	-0.5%	
INSURANCE BENEFITS	101-501-000-4050	$30,456.37	$33,134.52	8.8%	
SUPPLIES - OFFICE	101-501-000-4110	$3,000.00	$3,000.00	0%	
SUPPLIES - EQUIPMENT	101-501-000-4160	$3,000.00	$3,000.00	0%	
TELEPHONE	101-501-000-4310	$200.00	$200.00	0%	
POSTAGE	101-501-000-4330	$3,500.00	$3,500.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-501-000-4380	$4,500.00	$4,500.00	0%	Adjusted to meet needs based on previous yearly costs.
TRAVEL & TRAINING	101-501-000-4390	$4,000.00	$4,000.00	0%	
VEHICLE ALLOWANCE	101-501-000-4400	$500.00	$500.00	0%	
FEES FOR SERVICE	101-501-000-4480	$43,000.00	$43,000.00	0%	Budget adjusted to account for $17,000 annual Accella permitting license, $3,000 Accella support, and $20,000 GIS support.
FEES - CONSULTING	101-501-000-4490	$6,000.00	$6,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
DUPLICATING COSTS	101-501-000-4550	$6,500.00	$6,500.00	0%	
INTERNAL I. T. CHARGES	101-501-000-4580	$132,250.00	$158,260.00	19.7%	
WAGES/FULL-TIME EMPLOYEES	101-502-000-4010	$349,670.59	$358,552.11	2.5%	
OVERTIME PAY	101-502-000-4011	$10,185.00	$11,203.50	10%	
WAGES/TEMPORARY	101-502-000-4025	$1,015.00	$1,680.00	65.5%	
LEAVE BENEFITS	101-502-000-4030	$3,496.71	$4,481.93	28.2%	
RETIREMENT BENEFITS	101-502-000-4040	$60,799.16	$62,258.33	2.4%	
INSURANCE BENEFITS	101-502-000-4050	$77,917.55	$84,900.85	9%	
WORKERS' COMPENSATION	101-502-000-4090	$76,257.00	$76,257.00	0%	
SUPPLIES - EQUIPMENT	101-502-000-4160	$4,000.00	$4,000.00	0%	
SMALL EQUIPMENT	101-502-000-4165	$6,000.00	$6,000.00	0%	
MAINTENANCE MATERIALS	101-502-000-4180	$100,000.00	$100,000.00	0%	
FUEL & OIL	101-502-000-4210	$26,000.00	$26,000.00	0%	
SIGNS & SIGNALS	101-502-000-4220	$15,000.00	$15,000.00	0%	Adjusted to account for increased costs seen in previous year.
SMALL TOOLS	101-502-000-4230	$500.00	$500.00	0%	
UNIFORMS & CLOTHING	101-502-000-4240	$10,000.00	$10,000.00	0%	
TELEPHONE	101-502-000-4310	$8,000.00	$8,000.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
INSURANCE	101-502-000-4370	$20,000.00	$20,000.00	0%	
SUBSCRIPTIONS & MEMBERSHIPS	101-502-000-4380	$150.00	$150.00	0%	
TRAVEL & TRAINING	101-502-000-4390	$3,000.00	$3,000.00	0%	
REPAIRS & MTNCE./EQUIPMENT	101-502-000-4430	$1,000.00	$1,000.00	0%	
FEES FOR SERVICE	101-502-000-4480	$35,000.00	$35,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-502-000-4540	$205,700.00	$220,100.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-503-000-4010	$482,418.07	$497,458.20	3.1%	With Randy's retirement I would like to see 3 or 4 month's of a Tech salary so we can hire his replacement and have time to train them in before Randy leaves.
OVERTIME PAY	101-503-000-4011	$16,800.00	$22,308.00	32.8%	
WAGES/TEMPORARY	101-503-000-4025	$10,150.07	$16,800.12	65.5%	
LEAVE BENEFITS	101-503-000-4030	$4,824.17	$6,218.25	28.9%	
RETIREMENT BENEFITS	101-503-000-4040	$92,738.58	$95,729.51	3.2%	
INSURANCE BENEFITS	101-503-000-4050	$91,933.50	$99,040.27	7.7%	
SUPPLIES - EQUIPMENT	101-503-000-4160	$6,000.00	$6,000.00	0%	Adjusted to meet needs seen in previous years.
SMALL TOOLS	101-503-000-4230	$2,000.00	$2,000.00	0%	Adjusted funds to meet increased costs seen in the past year for inspection equipment
UNIFORMS & CLOTHING	101-503-000-4240	$1,000.00	$1,000.00	0%	
MISCELLANEOUS COMMODITIES	101-503-000-4290	$2,000.00	$2,000.00	0%	
TELEPHONE	101-503-000-4310	$4,500.00	$4,500.00	0%	

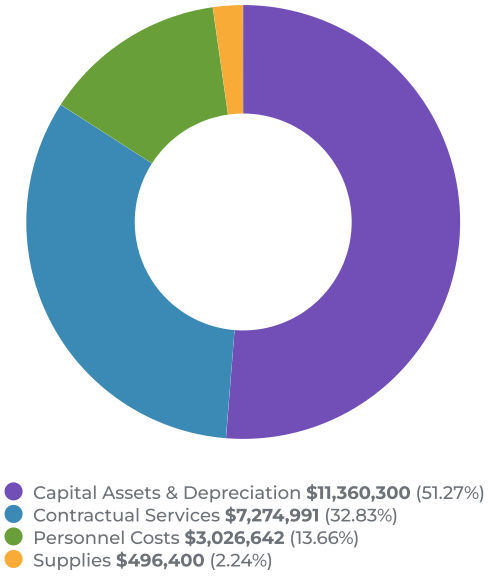
Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
SUBSCRIPTIONS & MEMBERSHIPS	101-503-000-4380	$1,000.00	$1,000.00	0%	
TRAVEL & TRAINING	101-503-000-4390	$4,000.00	$4,000.00	0%	
VEHICLE ALLOWANCE	101-503-000-4400	$500.00	$500.00	0%	Increased to meet the needs seen in the past years.
REPAIRS & MTNCE./EQUIPMENT	101-503-000-4430	$8,000.00	$8,000.00	0%	
FEES FOR SERVICE	101-503-000-4480	$12,000.00	$12,000.00	0%	
FEES - CONSULTING	101-503-000-4490	$12,000.00	$12,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-503-000-4540	$36,300.00	$38,840.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-514-000-4010	$156,820.85	$164,182.29	4.7%	
OVERTIME PAY	101-514-000-4011	$26,190.00	$28,809.00	10%	
LEAVE BENEFITS	101-514-000-4030	$1,568.21	$2,052.27	30.9%	
RETIREMENT BENEFITS	101-514-000-4040	$21,106.95	$22,141.80	4.9%	
INSURANCE BENEFITS	101-514-000-4050	$22,662.25	$24,726.73	9.1%	
SUPPLIES - EQUIPMENT	101-514-000-4160	$3,000.00	$3,000.00	0%	
MAINTENANCE MATERIALS	101-514-000-4180	$105,000.00	$105,000.00	0%	Increased over last year to account for anticipated higher prices.
UNIFORMS & CLOTHING	101-514-000-4240	$400.00	$400.00	0%	
TELEPHONE	101-514-000-4310	$1,100.00	$1,100.00	0%	
TRAVEL & TRAINING	101-514-000-4390	$2,500.00	$2,500.00	0%	

Name	Account ID	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
FEES FOR SERVICE	101-514-000-4480	$3,000.00	$3,000.00	0%	
INTERNAL RENTAL - VEHICLE	101-514-000-4540	$242,000.00	$258,940.00	7%	
WAGES/FULL-TIME EMPLOYEES	101-516-000-4010	$117,563.75	$80,070.79	-31.9%	
OVERTIME PAY	101-516-000-4011	$2,425.00	$2,667.50	10%	See notes in conversation section.
LEAVE BENEFITS	101-516-000-4030	$1,175.64	$1,000.91	-14.9%	
RETIREMENT BENEFITS	101-516-000-4040	$20,058.18	$13,535.51	-32.5%	
INSURANCE BENEFITS	101-516-000-4050	$25,770.08	$21,489.46	-16.6%	
SUPPLIES - EQUIPMENT	101-516-000-4160	$5,000.00	$5,000.00	0%	
SMALL EQUIPMENT	101-516-000-4165	$2,000.00	$2,000.00	0%	
TELEPHONE	101-516-000-4310	$300.00	$300.00	0%	
FEES FOR SERVICE	101-516-000-4480	$130,000.00	$130,000.00	0%	
Total Public Works:		**$3,764,494.58**	**$3,861,101.43**	**2.6%**	
Total Expenditures:		**$3,764,494.58**	**$3,861,101.43**	**2.6%**	

Public Works Expenditure Categories

Personnel costs are 13.7% of the Public Works budget across all funds. Capital expenditure and infrastructure costs are accounted for in capital project funds and are reflected in this chart.

2024 All Funds Public Works by Expenditure Type

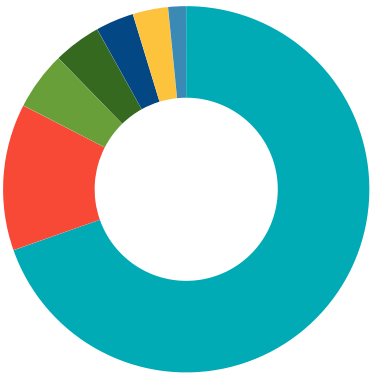


- Capital Assets & Depreciation **$11,360,300** (51.27%)
- Contractual Services **$7,274,991** (32.83%)
- Personnel Costs **$3,026,642** (13.66%)
- Supplies **$496,400** (2.24%)

Public Works Programs

Public Works programs across all funds are reflected here.

2024 All Funds Public Works by Program



- Capital Assets & Depreciation **$11,249,200** (69.62%)
- Street Maintenance **$2,092,332** (12.95%)
- Engineering **$829,394** (5.13%)
- Building Operations **$683,311** (4.23%)
- Street Lights **$544,621** (3.37%)
- Sanitary Sewer **$503,410** (3.12%)
- Forestry **$256,065** (1.58%)

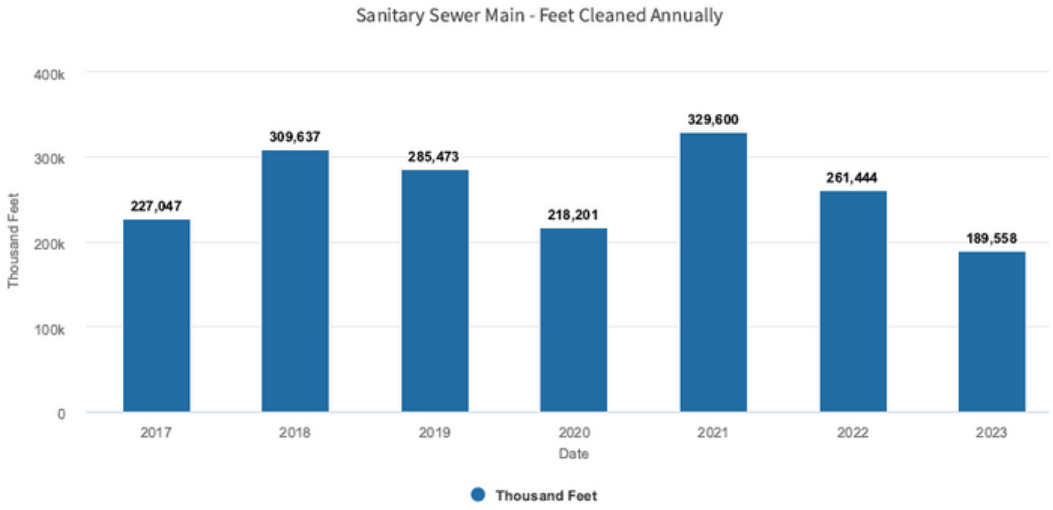
Strategic Plan Objectives

- **Financial and Asset Management** - Maintain fiscal sustainability while building and managing assets to preserve long-term investment and ensure uninterrupted quality services.
- **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.
- **Environmental Stewardship** – Lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.

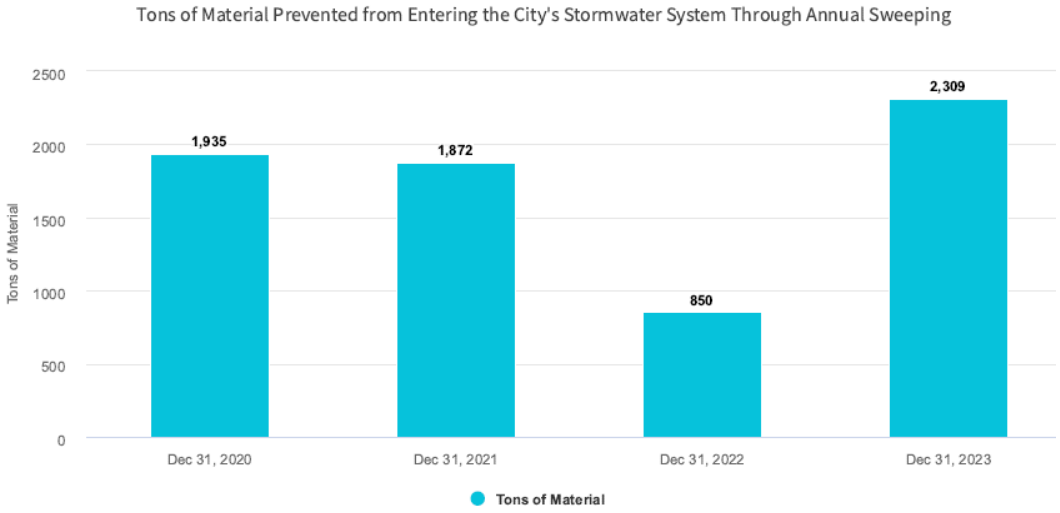
Performance Indicators

Key Outcome 3.5: Capital assets (buildings, grounds and equipment) shall be maintained at a sustainable level that will protect the City's investment.

Performance Measure 3.5.1*: Ensure sanitary sewer system is maintained by inspecting and cleaning of mains each year.*



Performance Measure 3.5.2: *Inspect 100% of storm water Best Management Practices (BMP's), and clean as needed. Staff has inspected and cleaned 100% of stormwater BMP's.*

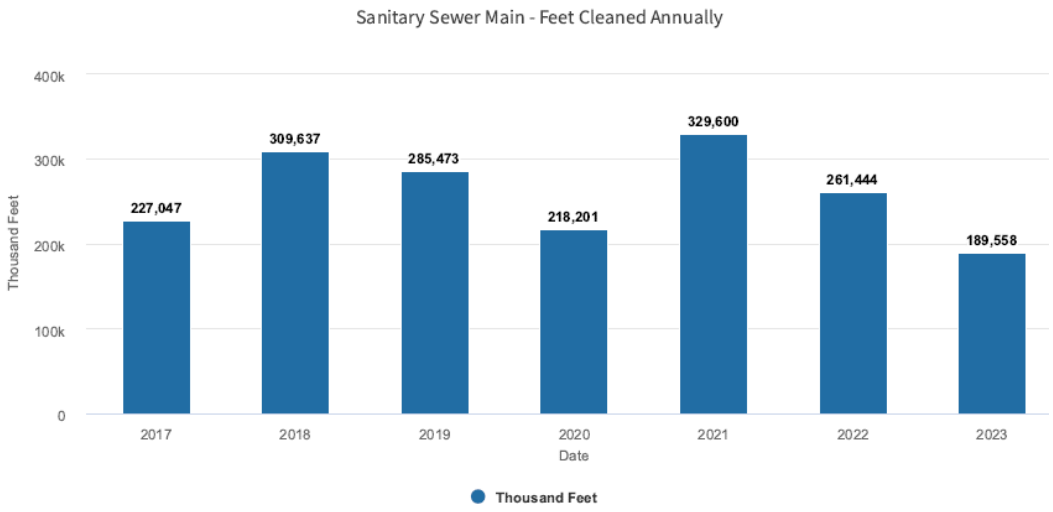


Performance Measure 3.5.3: *Ensure that City facilities are maintained to meet the needs of the community and staff.*

Performance Measure3.5.4: *Replace City Council broadcast equipment that is at the end of its life.*

Key Outcome 3.6: Local City roads managed to provide a high quality transportation system.

Performance Measure 3.6.1: *Maintain Pavement Condition Index (PCI) at a minimum of 70. This goal was reached in 2022.*



Performance Measure 3.6.2: *City roads plowed to full width within 8 hours after snow has stopped falling for 90% of all average snow events (3-6 inches).*

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.*

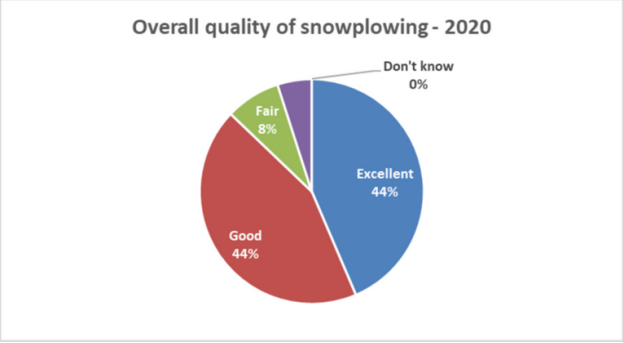
Key Outcome 5.3: Provide timely response to resident needs and requests.
Performance Measure 5.3.3: *Respond to maintenance requests in our parks and open spaces within five business days.*
Performance Measure 5.3.6: *Respond, track, and resolve/close 85% of all issues reported to the Public Works Department within 2 weeks from the reported date.*

Key Outcome 2.1: Natural resources are managed to ensure high ecological quality and long-term sustainability.
Performance Measure 2.1.3 *- Removal of 100% of park and boulevard ash trees that are dead or have confirmed emerald ash borer and work towards replacement of the tree canopy.*
Performance Measure 2.2.2 *- Create a rating system for park facilities in Cartegraph.*

Citizen Survey

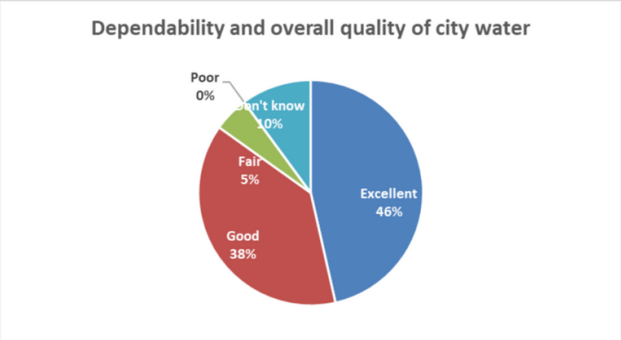
49% of survey respondents rate the overall condition of city streets as "good" or "excellent".
88% of survey respondents rate the overall quality of snowplowing as "good" or "excellent".

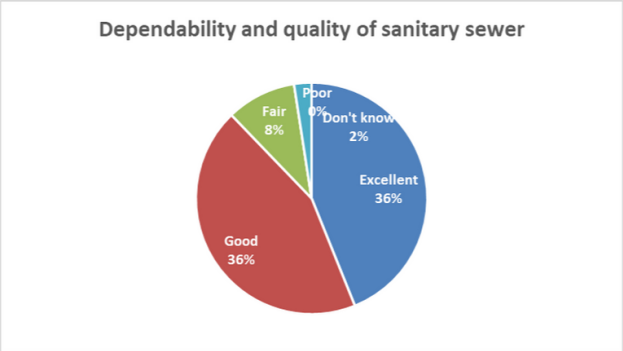




Citizen Survey, continued

84% of survey respondents rate the dependability and overall quality of city water as "good" or "excellent".
72% of survey respondents rate the dependability and quality of sanitary sewer as "good" or "excellent".





CAPITAL IMPROVEMENTS

Capital Improvements: One-year Plan

Major Improvements in 2024

Maplewood Street Improvements - $10,820,000

The 2024 Maplewood Street Improvements project consists of two major areas totaling 4.31 miles of street improvements.

Area A: Consists of the Maplewood Dr./Cypress neighborhood area streets which are proposed to be reclaimed due to poor pavement condition. This type of rehabilitation work is done in areas with concrete curb and gutter and have underground utilities in good condition. The streets in project Area A are in poor condition and in need of repair. The streets include Maplewood Dr. E., Duluth St., Connor Ave., Edgehill Ct., Hilltop Ct., English St., Cypress St., Sextant Ave., Adele St., Demont Ave. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced.
1.98 miles of streets, Average PCI: 36/100

Area B: Consists of the East Shore Drive Area neighborhood streets which are proposed to be fully reconstructed. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements. These streets have continued to deteriorate and will require a full reconstruction with the addition of concrete curb and gutter. The following streets are included in the improvements: East Shore Dr., Adele St., Gordon Ave., Ripley Ave., Sophia Ave., Walter St., Fenton Ave., Phalen Pl., Sophia Ave., and Ide St. This project lies directly north of Lake Phalen. The proposed project will also include pavement replacement, watermain replacement on several of the above streets, and unique storm water treatment methods along with the installation of drainage infrastructure. This project includes $30,000 for fog seal preventative maintenance treatment (area to be determined) and $100,000 for sanitary sewer main lining (location to be determined).
2.33 miles of street, Average PCI: 31/100

Fire Engine Replacement - $1,100,000

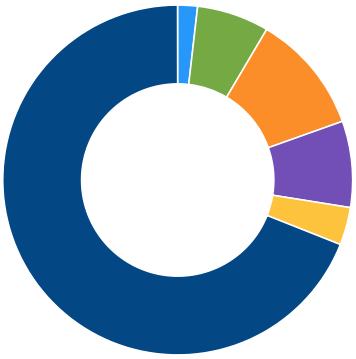
This purchase will replace a fire engine that will be over 20 years old at the time of replacement. The new truck will be equipped with up-to-date technology, safety features and fire/rescue equipment. The fire department's current fleet replacement plan aligns with the National Fire Protection Association's NFPA (1901) which recommends that apparatus greater than 15 years old be placed in reserve status. This vehicle will be the last vehicle in the department's fleet to be replaced to align the department with industry best practices relating to fleet replacement.

Total Capital Requested

$16,491,000

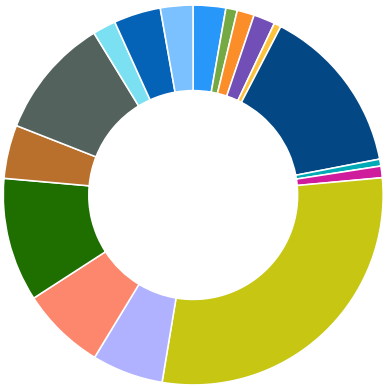
23 Capital Improvement Projects

Total Funding Requested by Department



Administration (2%)	$300,000.00
Community Development (7%)	$1,100,000.00
Fire (11%)	$1,826,000.00
Parks and Recreation (8%)	$1,315,000.00
Police (3%)	$575,000.00
Public Works (69%)	$11,375,000.00
TOTAL	**$16,491,000.00**

Total Funding Requested by Source



Ambulance Fund (3%)	$455,000.00
Building Fund (1%)	$160,000.00
Capital Improvement Fund (1%)	$244,000.00
Communications Fund (2%)	$300,000.00
EDA Fund (1%)	$100,000.00
Environmental Utility Fund (14%)	$2,366,000.00
Fire Building Fund (1%)	$95,000.00
Fleet Fund (1%)	$165,000.00
G.O. Bonds Improvement (29%)	$4,793,640.00
G.O. Bonds Tax Increment (6%)	$1,000,000.00
Park Improvement Fund (7%)	$1,185,000.00
Public Safety Equipment Fund (11%)	$1,737,000.00
Sanitary Sewer Fund (5%)	$749,500.00
SRF Special Assessment (10%)	$1,698,378.00
St. Paul Regional Water (2%)	$325,500.00
Street Revitalization Fund (4%)	$658,082.00
Water Area Fund (3%)	$458,900.00
TOTAL	**$16,491,000.00**

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:

2024 Projects:

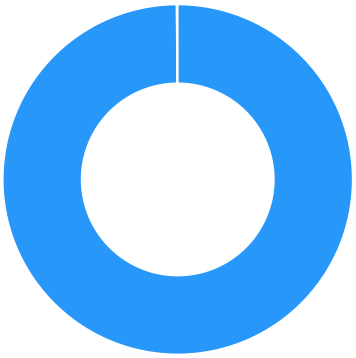
Street Improvements
The rehabilitation and reconstruction of the City's streets provides significant savings in maintenance costs. We estimate savings of $23,000 in 2024 for the improved streets.

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 $11,500 per year more in insurance and maintenance.

Public Safety
The City expects to save $7,300 per year by replacing worn-out police and fire equipment and facilities.

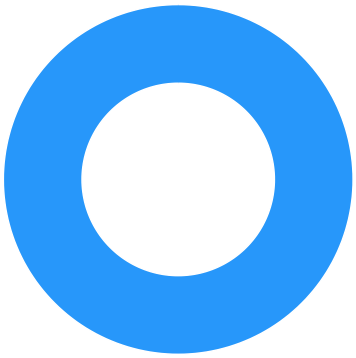
Building Maintenance
The CIP identifies building improvements in many of the City's buildings. These improvements and upgrades are primarily maintenance in nature and should have a positive impact on the operating budget. The Public Works building will require a new parking lot. Deferring this maintenance could result in additional operating costs to manage the deficiencies

Capital Costs Breakdown



Capital Costs (100%)	$16,491,000.00
Operational Costs (0%)	$16,000.00
TOTAL	**$16,507,000.00**

Cost Savings & Revenue Breakdown



Cost Savings (100%)	$23,000.00
TOTAL	**$23,000.00**

Cost savings are generated through lower maintenance on roads and equipment.

Police Requests

Itemized Requests for 2024

Mobile Command Center **$300,000**

A small van-type mobile command center to allow the police and fire departments to effectively respond to and coordinate emergency scenes with the appropriate equipment, technology, and resources. The estimated cost of the vehicle is...

Squad Replacement **$275,000**

Each year the police department needs to replace four to six marked squad cars and one unmarked squad car. The fully burdened cost of police squads is $48,869. Instead of building in an annual inflation increase, it is recognized that certain...

Total: $575,000

Fire Requests

Itemized Requests for 2024

Ambulance Replacement **$282,000**

The purchase of the new ambulances will ensure that our fleet technology is consistent and meets the current healthcare needs of the community while providing enhanced safety for staff. These purchases will eliminate ambulances that are over 8...

Ambulance Stretcher-Powerload Replacement **$173,000**

The fire department currently has powerload devices in each of it's ambulances. These devices help lift the stretcher, with the patient safely into the ambulance. The useful life of these devices is 7 years and the manufacturer...

Fire Engine Replacement **$1,100,000**

This purchase will replace a fire engine that will be over 20 years old at the time of replacement. The new truck will be equipped with up-to-date technology, safety features and fire/rescue equipment. The fire department's current...

Fire Squad Replacements **$62,000**

This request will allow the department to replace the department's support vehicles. These vehicles include command vehicles, the department's pickup truck and a pool staff vehicle. In 2024, the department is requesting to...

Police & Fire 800 MHz Radios Replacement **$114,000**

800 MHz Mobile and Portable Radios: All public safety agencies within Ramsey County and the State of Minnesota operate on an 800MHz radio system, requiring each public safety vehicle to be equipped with a mobile radio. Additionally, each...

South Fire Station-Station Alerting Improvement **$95,000**

The station alerting system that notifies firefighters of emergency incidents was installed at the South Fire Station in 2014. The department has undergone several changes since the installation of this system and there have been several...

Total: $1,826,000

Public Works Requests

Itemized Requests for 2024

2024 Maplewood Street Improvements **$10,820,000**

The 2024 Maplewood Street Improvements project consists of two major areas totaling 4.31 miles of street improvements. Area A: Consists of the Maplewood Dr./Cypress neighborhood area streets which are proposed to be reclaimed due to...

County Road B/I-35E Storm Water Improvements **$100,000**

Ramsey County is planning a storm water improvement project located at the intersection of County Road B and I-35E. At this location I-35E crosses over County Road B. Over the past several years this area has experienced flooding...

Lift Station Upgrade Program **$20,000**

The city has an annual program to refurbish lift stations. This program involves the refurbishing of lift stations. This expenditure is a preventive maintenance expenditure to help reduce backups and failures due to emergency...

Park Maintenance Roof Replacement **$160,000**

The built-up roofing system at 1820, Park Maintenance, has been identified as being beyond its life expectancy. The roof system was recommended for renewal in the 2015 Facility Asset Management Study.

Pond Cleaning/Dredging Projects **$110,000**

Stormwater ponds, also known as wet ponds, "NURP" ponds, or retention basins, are a necessary component for land development in order to manage stormwater runoff. These basins within the city of Maplewood were typically built to control...

Unit 500, 540, 546, 614, & 651 Build Out **$165,000**

In March of 2023, the City Council approved the purchase of 5 truck chassis for units 500, 540, 546, 614, & 651. Due to supply chain issues, these truck chassis had to be ordered in advance of the truck body/equipment build...

Total: $11,375,000

Parks and Recreation Requests

Itemized Requests for 2024

Edgerton Community Garden improvements **$35,000**

The City invested in many improvements through the CIP process, charitable gambling funds, and donations: a) water infrastructure, b) two ADA accessible beds; c) an additional 12 in-ground plots; d) an additional three raised bed...

Hazelwood Park **$550,000**

Creation and implementation of the Hazelwood Park Master Plan. Hazelwood Park is a 50-acre park located at 1663 Co. Road C. This park is reaching its effective life cycle and many of the amenities are in poor condition. In addition, one of...

Open Space Improvements **$50,000**

Provide funding for open space improvements. Maplewood's Neighborhood Preserve system includes 15 preserves. Seven of the sites have maintained trails and nine sites have received restoration or active management. The Parks System...

Park Upgrades to Existing Parks **$130,000**

Community field upgrades, equipment, fences, courts at Nebraska, Sunset, Western Hills among others. A main theme identified by our Parks System Master Plan was "Taking care of what we have" in our aging parks system. This proposal...

Picnic Shelters in Maplewood Area Neighborhoods **$250,000**

Planning and construction of picnic shelters at Western Hills, Pleasantview, and Vista Hills Parks. One of the outcomes of the Parks System Master Plan Process was that residents voiced a need for gathering places for families and...

Total: $1,015,000

Community Development Requests

Itemized Requests for 2024

Gladstone Redevelopment **$1,000,000**

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

Housing Replacement Program **$100,000**

The purchase of vacant or dilapidated properties to then prepare sites for new housing is proposed for the future. The primary purpose of the Housing Replacement Program is to prevent neighborhoods from deteriorating. If a single...

Total: $1,100,000

Parks and Recreation Requests

Itemized Requests for 2024

Harvest Park Master Plan **$300,000**

Creation and implementation of the Harvest Park Master Plan. Harvest Park is a 25 acre park located at 2561 Barclay. This park is reaching its effective life cycle, and many of the amenities are in poor condition. Staff worked with residents to...

Total: $300,000

Administration Requests

Itemized Requests for 2024

Broadcast Equipment **$300,000**

The broadcast equipment in the council chambers and production booth is nearing the end of its life cycle, with most of the components' manufacturers no longer servicing this generation of products. The Communications Department is...

Total: $300,000

Capital Improvements: Multi-year Plan

December 11, 2023

Honorable Mayor and Council Members:

Introduction

The 2024 – 2028 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 2024 – 2028 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 acknowledgment of future needs by the governing body and the effective communication of those needs to the 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 2024 – 2028 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 2024 – 2028 CIP include:

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

Street Improvements
- South Leg Pavement Rehabilitation
- Case/Myrtle Area Street Improvements
- Myrtle/Sterling Improvements
- Jackson/Skillman Area Improvements
- East Shore Drive Area Street Improvements
- Walter/Beam Area Pavement
- Woodlyn/Southlawn Area Pavement
- Maplewood Dr./Cypress Area Pavement
- Prosperity Road Street Improvements
- County Road C Area Improvements
- County Road D Street Improvements
- McMenemy Street/English Street Improvements
- Larepenteur Avenue/Roselawn Avenue Improvements
- White Bear Ave/Larpenteur Ave Street Improvements
- Rice Street
- Gold Line Pedestrian Improvements

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

Economic Development
- Gladstone Area Redevelopment
- Housing Replacement Program

Recommendation

The 2024 – 2028 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 judgment and expertise that each department has contributed to the capital improvement planning process. We recommend adoption of the 2024 – 2028 Capital Improvement Plan to ensure that the City's infrastructure, facility and equipment needs will be met.

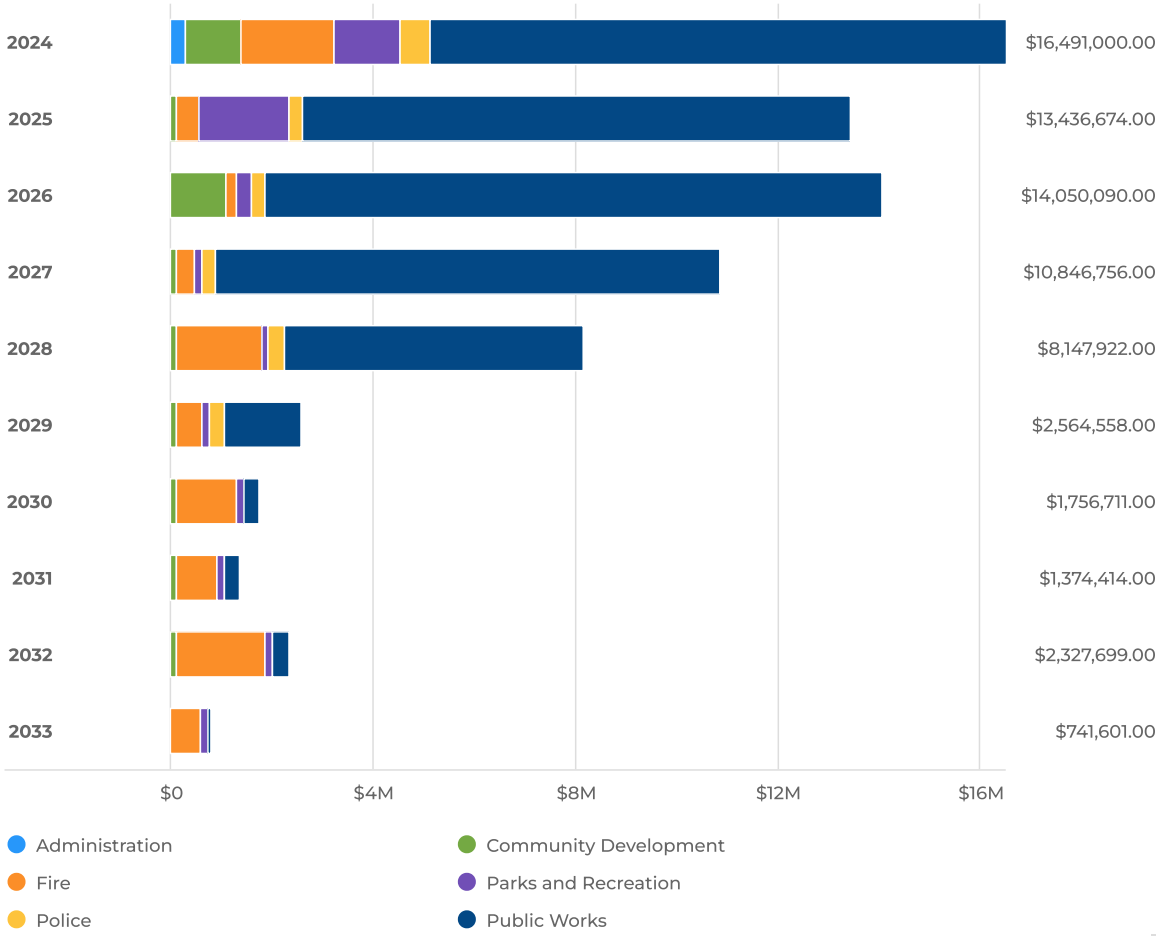
Melinda Coleman
City Manager

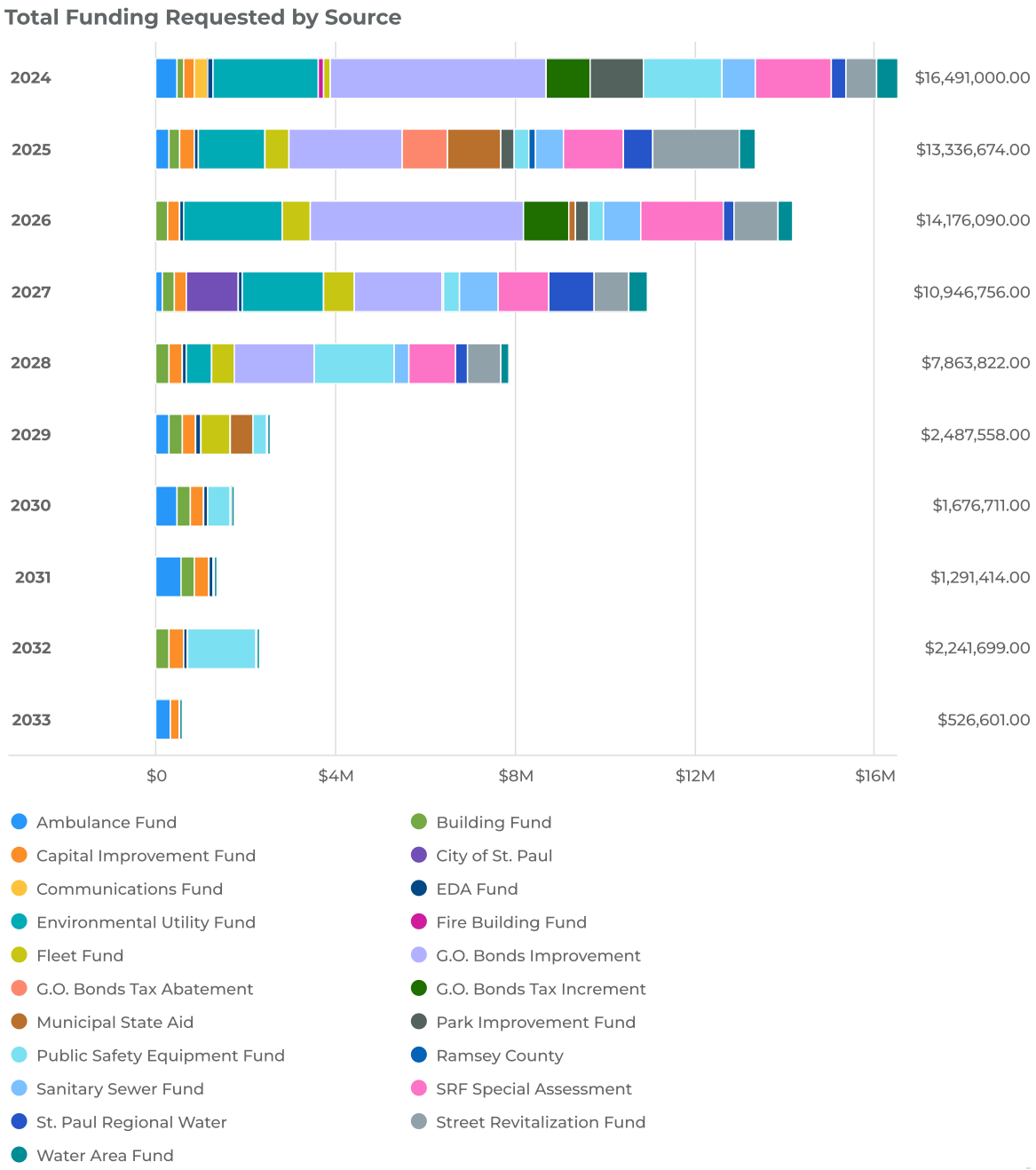
Total Capital Requested

$71,737,425

67 Capital Improvement Projects

Total Funding Requested by Department





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:

2024 Projects:

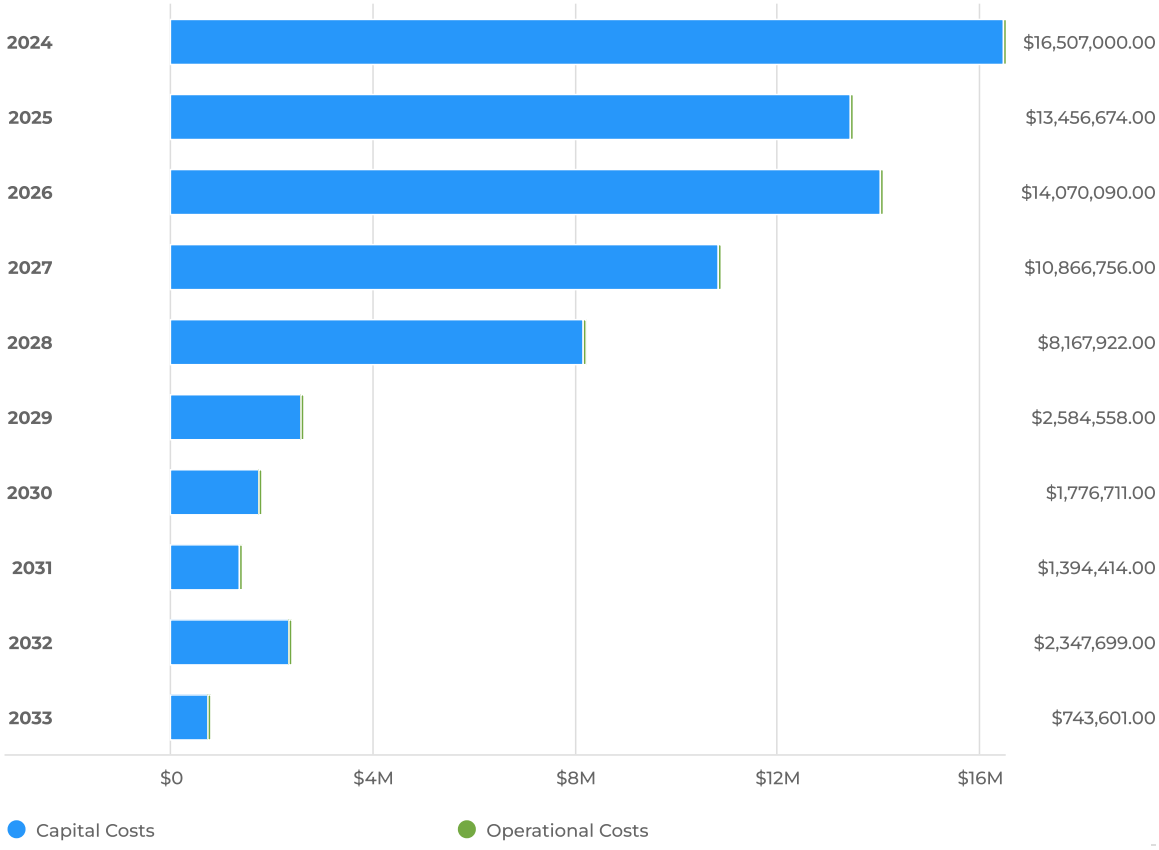
Street Improvements
The rehabilitation and reconstruction of the City's streets provides significant savings in maintenance costs. We estimate savings of $11,000 in 2024 for the improved streets.

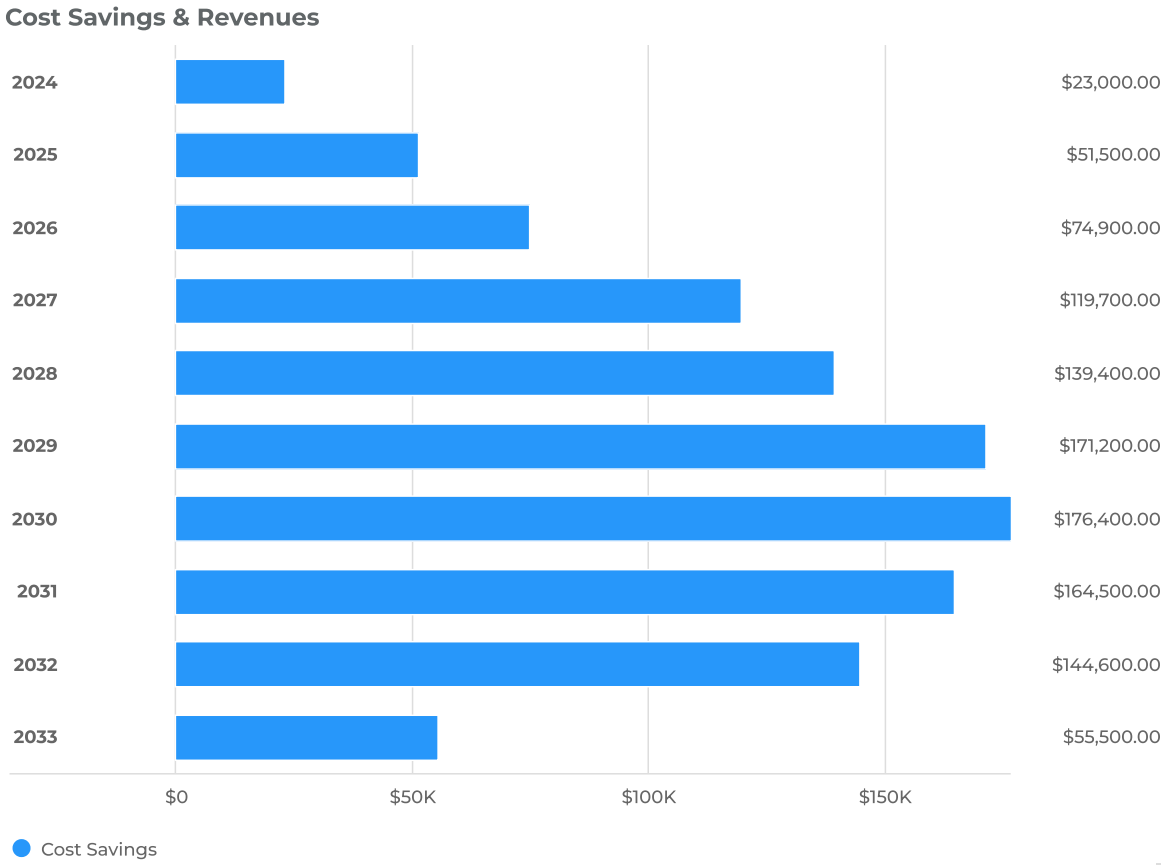
Park Maintenance and Reinvestment
The City's Parks System Master Plan identified needs in several of the City's parks and open spaces. Most of these improvements represent maintenance of existing assets and should have little impact on the operating budget. The City expects to spend $12,000 per year more in insurance and maintenance.

Public Safety
The City expects to save $11,500 per year by replacing worn-out police and fire equipment and facilities.

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 a new parking lot. Deferring this maintenance could result in additional operating costs to manage the deficiencies
.

Capital Costs Breakdown





Funding Sources

A variety of funding sources are utilized to fund projects and expenditures. An estimated 30% 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 8% of the projects included in the CIP.

Existing fund balances in the enterprise funds will finance over 20% 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 31% of the CIP expenditures.

Special assessments will finance 11% of the projects in the 5-year CIP.

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.

Police Requests

Itemized Requests for 2024-2033

Mobile Command Center **$300,000**

A small van-type mobile command center to allow the police and fire departments to effectively respond to and coordinate emergency scenes with the appropriate equipment, technology, and resources. The estimated cost of the vehicle is...

Squad Replacement **$1,700,000**

Each year the police department needs to replace four to six marked squad cars and one unmarked squad car. The fully burdened cost of police squads is $48,869. Instead of building in an annual inflation increase, it is recognized that certain...

Total: $2,000,000

Fire Requests

Itemized Requests for 2024-2033

Ambulance Replacement **$1,804,000**

The purchase of the new ambulances will ensure that our fleet technology is consistent and meets the current healthcare needs of the community while providing enhanced safety for staff. These purchases will eliminate ambulances that are over 8...

Ambulance Stretcher-Powerload Replacement **$423,000**

The fire department currently has powerload devices in each of it's ambulances. These devices help lift the stretcher, with the patient safely into the ambulance. The useful life of these devices is 7 years and the manufacturer...

Automated CPR Device Replacement **$150,000**

The purchase of replacement Automated CPR devices will ensure that our durable medical equipment is replaced in timeframes that align with current medical standards. Our current Automated CPR devices will be 7 years old. They will be at the end of...

Cardiac Monitor Replacement **$150,000**

This purchase will replace the department's current cardiac monitors, which were purchased in 2023 and will be at or beyond their useful life. There are currently two sources that regularly review depreciation of medical supplies. The American...

Fire Engine Replacement **$3,900,000**

This purchase will replace a fire engine that will be over 20 years old at the time of replacement. The new truck will be equipped with up-to-date technology, safety features and fire/rescue equipment. The fire department's current...

Fire Squad Replacements **$755,000**

This request will allow the department to replace the department's support vehicles. These vehicles include command vehicles, the department's pickup truck and a pool staff vehicle. In 2024, the department is requesting to...

Firefighter Turnout Gear Replacement **$180,000**

Fire fighting turnout gear, including pants, coat, boots, hoods, helmets, gloves, goggles. We are requesting to replace 30 sets of turnout gear. This request allows us to bring our current tourout gear (pants, coats, gloves, hoods, boots) up to...

Police & Fire 800 MHz Radios Replacement **$1,502,591**

800 MHz Mobile and Portable Radios: All public safety agencies within Ramsey County and the State of Minnesota operate on an 800MHz radio system, requiring each public safety vehicle to be equipped with a mobile radio. Additionally, each...

Self Contained Breathing Apparatus (SCBA) replacement **$500,000**

The City of Maplewood is working to meet NFPA 1981 standards for SCBA. SCBA's have a useful life of 15 years and are required as an essential piece of personal protective equipment for firefighters. Our last SCBA purchase was in 2015,...

South Fire Station-Station Alerting Improvement **$95,000**

The station alerting system that notifies firefighters of emergency incidents was installed at the South Fire Station in 2014. The department has undergone several changes since the installation of this system and there have been several...

Total: $9,459,591

Public Works Requests

Itemized Requests for 2024-2033

2024 Maplewood Street Improvements **$10,820,000**

The 2024 Maplewood Street Improvements project consists of two major areas totaling 4.31 miles of street improvements. Area A: Consists of the Maplewood Dr./Cypress neighborhood area streets which are proposed to be reclaimed due to...

2025 Maplewood Street Improvements **$8,840,000**

The 2025 Maplewood Street Improvements project consists of two major areas totaling 4.12 miles of street improvements. Area A: Consists of streets in the South Leg area which are proposed to be reclaimed due to poor pavement...

2026 Maplewood Street Improvements **$11,000,000**

The 2026 Maplewood Street Improvements project consists of two major areas totaling 4.21 miles of street improvements. Area A: Consists of Walter/Beam neighborhood area streets which are proposed to be reclaimed due to poor pavement...

2027 Maplewood Street Improvements **$9,090,000**

The 2027 Maplewood Street Improvements project consists of two major areas totaling 2.16 miles of street improvements. Area A: Consists of the Jackson/Sterling neighborhood area streets which are proposed to be fully reconstructed due to...

County Road B/I-35E Storm Water Improvements **$100,000**

Ramsey County is planning a storm water improvement project located at the intersection of County Road B and I-35E. At this location I-35E crosses over County Road B. Over the past several years this area has experienced flooding...

County Road D Street Improvements **$170,000**

The County Road D reconstruction project, from Greenbrier to County Road D Circle, is led by Ramsey County. The project includes the reconstruction of the road, utility upgrades, and pedestrian improvements. According to Ramsey...

Gold Line Pedestrian Improvements **$241,134**

The Gold Line project is a Bus Rapid Transit (BRT) project that will connect people across the region to job centers, housing options, transit stations, and key destinations within the I-94 corridor. The project includes 10 miles of BRT line...

Lift Station Upgrade Program **$180,000**

The city has an annual program to refurbish lift stations. This program involves the refurbishing of lift stations. This expenditure is a preventive maintenance expenditure to help reduce backups and failures due to emergency...

Municipal Facility Upgrades **$2,250,000**

An Asset Management report was completed in April 2015. This report identified existing deficiencies and recommended a renewal/replacement time period. Specific projects have been placed in the CIP request for 2024. For 2025, we are considering...

Park Maintenance Roof Replacement **$160,000**

The built-up roofing system at 1820, Park Maintenance, has been identified as being beyond its life expectancy. The roof system was recommended for renewal in the 2015 Facility Asset Management Study.

Pond Cleaning/Dredging Projects **$330,000**

Stormwater ponds, also known as wet ponds, "NURP" ponds, or retention basins, are a necessary component for land development in order to manage stormwater runoff. These basins within the city of Maplewood were typically built to control...

Rice Street **$520,000**

Ramsey County is proposing to fully reconstruct Rice Street between County Road B and Wheelock Parkway in 2028. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and...

Unit 500, 540, 546, 614, & 651 Build Out **$165,000**

In March of 2023, the City Council approved the purchase of 5 truck chassis for units 500, 540, 546, 614, & 651. Due to supply chain issues, these truck chassis had to be ordered in advance of the truck body/equipment build...

Unit 511 SUV **$35,000**

The 2016 SUV, Unit 511, is due for replacement. This SUV is used by multiple departments throughout the City. The primary use is for transporting staff to various engagements such as training and meetings. Unit 511 has high...

Unit 512 Half-Ton Truck **$30,000**

The 2007 1/2-ton truck, Unit 512, is due for replacement. This 1/2-ton truck is used by the public works engineering division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck...

Unit 516 One Half Ton Truck **$35,000**

The 2007 1/2-ton truck, Unit 516, is due for replacement. This 1/2-ton truck is used by the Building Inspections division for building inspections year round throughout the city. The old trucks high use and condition makes it no longer...

Unit 539 Single Axle Plow Truck **$330,000**

The 2005 single axle plow truck, Unit 539, is due for replacement. The 2005 model year single axle plow truck is due for replacement. This unit is one of eight single axle trucks in the fleet. This truck is an integral piece of...

Unit 541 One and One-Half Ton Dump Truck **$100,000**

The 2009 one and one-half ton truck, Unit 541, is due for replacement. This truck is equipped with a dump body, snow plan, and sander. Unit 541 is utilized year round in the Public Works division. The existing unit is heavily used and is becoming...

Unit 611 and Unit 531: Two 1/2 Ton Trucks **$56,700**

Two 2017 half-ton pick-up trucks are due for replacement, unit 611 and unit 531. These trucks are used by the Public Works Superintendents. These trucks are single person, light use vehicles and will be kept in the fleet to replace older...

Unit 615 Jet Truck **$300,000**

The 2012 Jet Truck, Unit 615, is due for replacement. This truck is used by the Public Works Division. It is used for annual cleaning of the sanitary sewer system, responding to sewer backups, clearing storm sewer mains. This...

Unit 617 Emergency Generator Replacement **$100,000**

It is recommended to replace the emergency generator and transfer switch that services MCC/YMCA building. The most recent inspection/service report, December 2019, recommends having a generator replacement plan in place. Report...

Unit 620 Emergency Sewer Pump **$70,000**

The 2002 emergency sewer pump is in need of replacement due to its age and high hours of use. This unit is utilized by the storm sewer and sanitary sewer divisions for emergency storm and wastewater pumping. Without this equipment...

Unit 621 Half-Ton Truck **$30,000**

The 2007 1/2-ton truck, Unit 621, is due for replacement. This 1/2-ton truck is used by the Public Works Engineering Division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck...

Unit 623 CCTV Truck **$300,000**

The 2007 CCTV truck, Unit 623 is due for replacement. This vehicle/Equipment performs inspections of all underground sewer pipes. This vehicle/equipment is utilized throughout all public works divisions. This equipment is essential for...

Unit 642 Three-Quarter Ton Van **$30,000**

The 2002 3/4 ton van, Unit 642 is due for replacement. This 2002 van is utilized by multiple departments throughout the City. The primary use is for transporting staff to various engagements such as training and meetings etc. It is also...

Unit 643 One and One-half Ton Dump Truck **$100,000**

The 2013 1 1/2 ton truck, Unit 643 is due for replacement. This truck is utilized year round in the park maintenance division. The truck is equipped with a cargo bed and snow plow. The primary use in the summer months is for...

Unit 645 Half Ton Truck **$35,000**

The 2010 1/2-ton truck, Unit 645, is due for replacement. This 1/2-ton truck is used by the Park Maintenance division. It is used for a variety of tasks throughout the park system. The old truck has high mileage and is no longer...

Unit 650 One and One-Half Ton Dump Truck **$100,000**

The 2010 one and one-half ton truck, unit 650, is due for replacement. This truck is equipped with a dump body, snow plan, and sander. Unit 650 is utilized year round in the Park Maintenance division. The existing unit is heavily...

Unit 653 and Unit 545: Two Park Maintenance Machines **$140,000**

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

Unit 654: Park Maintenance Machine **$70,000**

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

Unit 658 Park Maintenance Machine **$135,000**

Park maintenance machines, Units 658, is scheduled for replacement. The 2013 park maintenance machines is in need of replacement. This machine performs year round maintenance throughout the parks system. In winter, it...

Unit 714 Street Sweeper **$260,000**

The 2017 street sweeper, unit 714 is scheduled for replacement due to age and condition. Street sweepers are high wear machines and are scheduled for replacement on a seven to ten year basis. Owning and operating these pieces of...

Unit 717 Front End Loader **$300,000**

A Front End Loaders, Unit 717, a 2001 model, is in need of replacement. This heavy-duty pieces of equipment perform many tasks for all divisions in public works. This unit is equipped with plows and wings for snow and ice removal in...

Unit 732 and Unit 737: Two Toolcat Work Machines **$120,000**

Toolcat work machines are utilized year round by Public Works and are the primary pieces of equipment for sidewalk snow removal. The wear and tear from this heavy use leads to these machines in need of frequent repair, which makes it...

White Bear Ave/Larpenteur Ave Street Improvements **$956,000**

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

Total: $47,498,834

Parks and Recreation Requests

Itemized Requests for 2024-2033

Edgerton Community Garden improvements **$35,000**

The City invested in many improvements through the CIP process, charitable gambling funds, and donations: a) water infrastructure, b) two ADA accessible beds; c) an additional 12 in-ground plots; d) an additional three raised bed...

Fish Creek Open Space **$300,000**

Improvements at Fish Creek Open Space. Maplewood acquired the 70-acre Fish Creek site in 2013 and constructed trails in 2016. Partner Great River Greening (GRG) conducted woodland and prairie restoration in 2012-2015. Maplewood and Ramsey...

Hazelwood Park **$550,000**

Creation and implementation of the Hazelwood Park Master Plan. Hazelwood Park is a 50-acre park located at 1663 Co. Road C. This park is reaching its effective life cycle and many of the amenities are in poor condition. In addition, one of...

Maplewood Nature Center Improvements **$200,000**

Repairs, storage, and exhibit renovation at the Maplewood Nature Center site. The timetable for the improvements is tentative and subject to change. Maplewood Nature Center Visitor Center was built in 1978, added onto in 1994, and had major...

Open Space Improvements **$125,000**

Provide funding for open space improvements. Maplewood's Neighborhood Preserve system includes 15 preserves. Seven of the sites have maintained trails and nine sites have received restoration or active management. The Parks System...

Park Maintenance & Reinvestment **$1,000,000**

Goodrich Park improvements. One of the major recommendations in the Parks System Plan is to fill the need for destination or "signature" parks. Reinvestment in four centrally-located parks and connecting them with trails was...

Park Upgrades to Existing Parks **$1,264,000**

Community field upgrades, equipment, fences, courts at Nebraska, Sunset, Western Hills among others. A main theme identified by our Parks System Master Plan was "Taking care of what we have" in our aging parks system. This proposal...

Picnic Shelters in Maplewood Area Neighborhoods **$500,000**

Planning and construction of picnic shelters at Western Hills, Pleasantview, and Vista Hills Parks. One of the outcomes of the Parks System Master Plan Process was that residents voiced a need for gathering places for families and...

Solar Panels and Electric Vehicle Charging Station for Wakefield Building **$100,000**

The Wakefield Community Building and parking lot were designed and constructed to have rooftop solar and an electric vehicle charging station installed at a future date. Installation of these items will help the City meet its Climate and Energy...

Total: $4,074,000

Community Development Requests

Itemized Requests for 2024-2033

Gladstone Redevelopment **$2,000,000**

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

Housing Replacement Program **$900,000**

The purchase of vacant or dilapidated properties to then prepare sites for new housing is proposed for the future. The primary purpose of the Housing Replacement Program is to prevent neighborhoods from deteriorating. If a single...

Total: $2,900,000

Public Works Requests

Itemized Requests for 2024-2033

2028 Maplewood Street Improvements **$4,880,000**

The 2028 Maplewood Street Improvements project consists of two main areas, totaling 2.49 miles of street improvements. Area A: Consists of west Maplewood neighborhood streets lying between McMenemy Street and English Street which are...

Unit 616 Jet/Vac Truck **$325,000**

The 2011 Jet/Vac Truck, Unit 616, is due for replacement. This truck is used by the Public Works Division. It is used for annual cleaning of the sanitary sewer system, responding to sewer backups, cleaning storm sewer sump structures,...

Total: $5,205,000

Parks and Recreation Requests

Itemized Requests for 2024-2033

Harvest Park Master Plan **$300,000**

Creation and implementation of the Harvest Park Master Plan. Harvest Park is a 25 acre park located at 2561 Barclay. This park is reaching its effective life cycle, and many of the amenities are in poor condition. Staff worked with residents to...

Total: $300,000

Public Improvement Project Authorization Schedule

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.

Long-Term Financial Management Plan

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 2024.

General Fund Long-Term Financial Projections

GENERAL FUND
LONG-TERM FINANCIAL PROJECTIONS 2024-2028

	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Revenues					
Property Taxes	$ 21,374,832	$ 22,115,290	$ 22,878,955	$ 23,666,531	$ 24,678,747
Assessments & Other Taxes	-	-	-	-	-
Licenses & Permits	1,383,498	1,397,333	1,411,306	1,425,419	1,439,674
Fines & Forfeits	141,400	142,814	144,242	145,685	147,141
Intergovernmental	1,299,729	1,312,726	1,325,854	1,339,112	1,352,503
Charges for Services	590,244	596,146	602,108	608,129	614,210
Interest Earnings	60,600	61,206	61,818	62,436	63,061
Miscellaneous	101,505	102,520	103,545	104,581	105,627
Total Revenues	**24,951,808**	**25,728,036**	**26,527,828**	**27,351,893**	**28,400,963**
Expenditures					
General Government	3,149,016	3,243,486	3,340,791	3,441,015	3,544,245
Community Development	1,801,380	1,855,421	1,911,084	1,968,417	2,027,469
Parks	1,781,926	1,835,384	1,890,445	1,947,159	2,005,573
Public Safety	15,742,084	16,214,347	16,700,777	17,201,800	17,717,854
Public Works	3,861,102	3,976,935	4,096,243	4,219,130	4,345,704
Total Expenditures	**26,335,508**	**27,125,573**	**27,939,340**	**28,777,521**	**29,640,846**
Excess (deficit) of revenues over expenditures	**(1,383,700)**	**(1,397,537)**	**(1,411,512)**	**(1,425,627)**	**(1,239,884)**
Other financing sources (uses):					
Transfers In:	1,383,700	1,397,537	1,411,512	1,425,627	1,439,884
Transfers Out:	-	-	-	-	-
Total other financing sources (uses)	**1,383,700**	**1,397,537**	**1,411,512**	**1,425,627**	**1,439,884**
Change in fund balance	**-**	**-**	**-**	**-**	**200,000**
Fund balance January 1	16,732,151	16,732,151	16,732,151	16,732,151	16,732,151
Fund balance December 31	$ 16,732,151	$ 16,732,151	$ 16,732,151	$ 16,732,151	$ 16,932,151
Fund balance % of expenditures	**63.5%**	**61.7%**	**59.9%**	**58.1%**	**57.1%**

Administration Requests

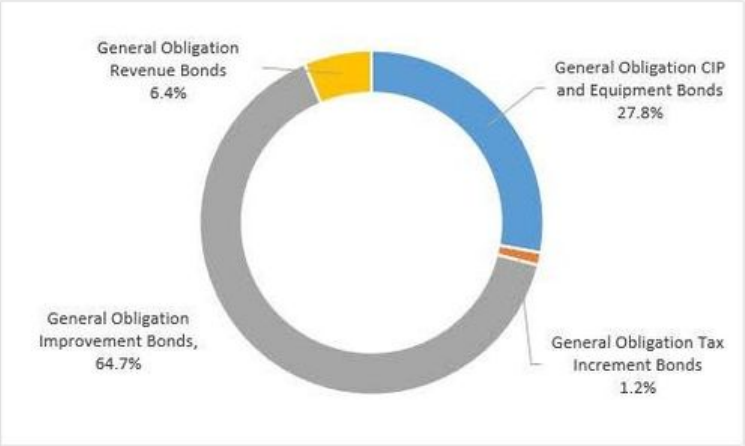
Itemized Requests for 2024-2033

Broadcast Equipment **$300,000**

The broadcast equipment in the council chambers and production booth is nearing the end of its life cycle, with most of the components' manufacturers no longer servicing this generation of products. The Communications Department is...

Total: $300,000

Outstanding Debt by Purpose December 31, 2023



Outstanding Debt Activity by Purpose Fiscal Year 2023

	Outstanding 12/31/2022	Issued 2023	Paid 2023	Outstanding 12/31/2023
General Obligation Tax Increment Bonds	688,087		103,087	585,000
General Obligation Revenue Bonds	3,745,000		565,000	3,180,000
General Obligation CIP and Equipment Bonds	14,570,000		675,000	13,895,000
General Obligation Improvement Bonds	35,185,000	1,945,000	4,825,000	32,305,000
	54,188,087	1,945,000	6,168,087	49,965,000

DEBT

DEBT ANALYSIS

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

BOND 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 - 2023 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 2024 debt issuance. A new Moody's rating will not automatically occur.

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; Capital Improvement Plan Bonds/Equipment Certificates, Series 2016A; and Capital Improvement Bonds 2021A. 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 2024-2028. 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				
	2024	2025	2026	2027	2028
Projected market value	5,619,637,100	5,788,226,213	5,961,872,999	6,140,729,189	6,324,951,065
Statutory debt limit					
3% of market value	168,589,113	173,646,786	178,856,190	184,221,876	189,748,532
Amount of debt applicable to debt limit:					
CIP 2013A/2014A/2021B	3,125,000	2,800,000	2,470,000	2,130,000	1,780,000
CIP/Equipment 2015B	500,000	400,000	300,000	245,000	185,000
CIP/Equipment 2016A	750,000	660,000	570,000	480,000	390,000
CIP 2021A	8,975,000	8,565,000	8,145,000	7,710,000	7,265,000
Total debt applicable	13,350,000	3,860,000	3,340,000	2,855,000	2,355,000
Legal debt margin	**155,239,113**	**169,786,786**	**175,516,190**	**181,366,876**	**187,393,532**

DEBT SERVICE BUDGET

ike 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, apital improvement bonds, State aid street bonds and bond issues approved by voters in referendums. State aw 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 se of financial resources to pay principal and interest on long-term debt. A separate debt service sub-fund is equired for each bond issue.

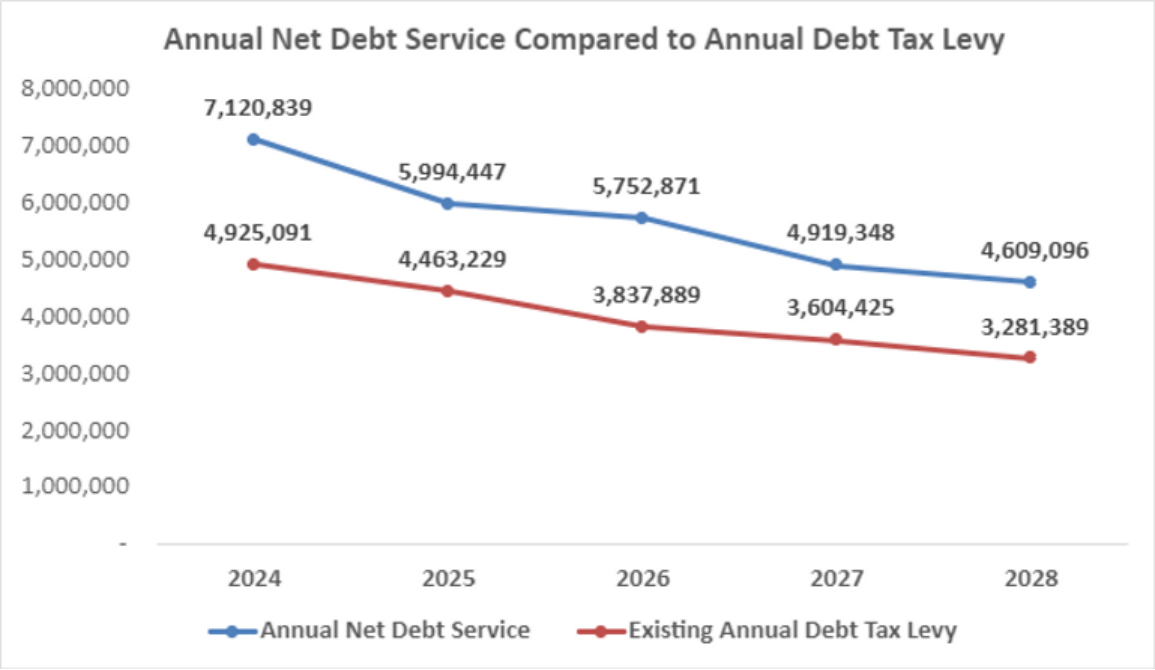
Debt Service - The 2024 budget of $7,141,164 for the Debt Service Fund includes a tax levy of $4,925,091, which epresents a 0.66% increase from the prior year. The following table illustrates a breakdown by bond issue type long with a prior-year comparison:

DEBT SERVICE PAYMENTS		
2023	**2024**	
$6,168,086	$5,845,000	Regular Principal
0	0	Refunding Principal
1,453,766	1,275,839	Interest
20,750	20,325	Paying Agent Fees
$7,642,602	**$7,141,164**	**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.

Debt Service Budget (continued)

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.



Source: DS Budget 2024 - Charts

Revenues Other than Tax Levies - Other revenues supporting the 2024 Debt Service Budget total $2,081,804, including special assessments, intergovernmental aid, utility contributions, and investment interest. Anticipated 2024 special assessment revenues are $905,030. State street aids are $506,544, and investment interest is approximately $64,750. Transfers from tax increment and utility funds total $605,480.

The City will issue G.O. Improvement Bonds in May of 2024.

Projected Debt Service Payments - Expenditures for the 2024 Debt Service Budget total $7,141,164, exclusive of any 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 2024 debt service budget.

Debt Service Budget (continued)

Existing and Projected Debt Outstanding - On December 31, 2023, the City's net debt outstanding is $49,965,000. This is a decrease of 7.8% from the balance on December 31, 2022. The 2022 balance did not include any refunding principal, as there were no crossover refundings in 2022.

Changes in General Long-Term Debt Payable		
Debt payable - January 1:	**2023**	**Budget 2024**
G.O. Tax Increment Bonds	$688,087	$585,000
G.O. Improvement Bonds	35,185,000	32,305,000
G.O. Revenue Bonds	3,745,000	3,180,000
G.O. CIP and Equipment Bonds	14,570,000	13,895,000
Total debt payable – January 1	**54,188,087**	**49,965,000**
Plus: New debt issues	1,945,000	4,793,640
Less: Debt retired/refunded	6,168,087	5,845,000
Total debt payable - December 31	**49,965,000**	**48,913,640**
Escrow balance for refunding bonds	(0)	(-0-)
Net debt outstanding – December 31	**$49,965,000**	**$48,913,640**
Percent increase (decrease)	-7.8%	-2.1%

Projected New Debt Issuance - The **$4,7936,640** in new debt for 2024 will finance street improvements as follows:

- Maplewood Drive/Cypress Area Street Improvements
- East Shore Drive Area Improvements

Debt Retirement - The 2024 principal retirement of $5,845,000 is exclusive of any potential refunding activity.

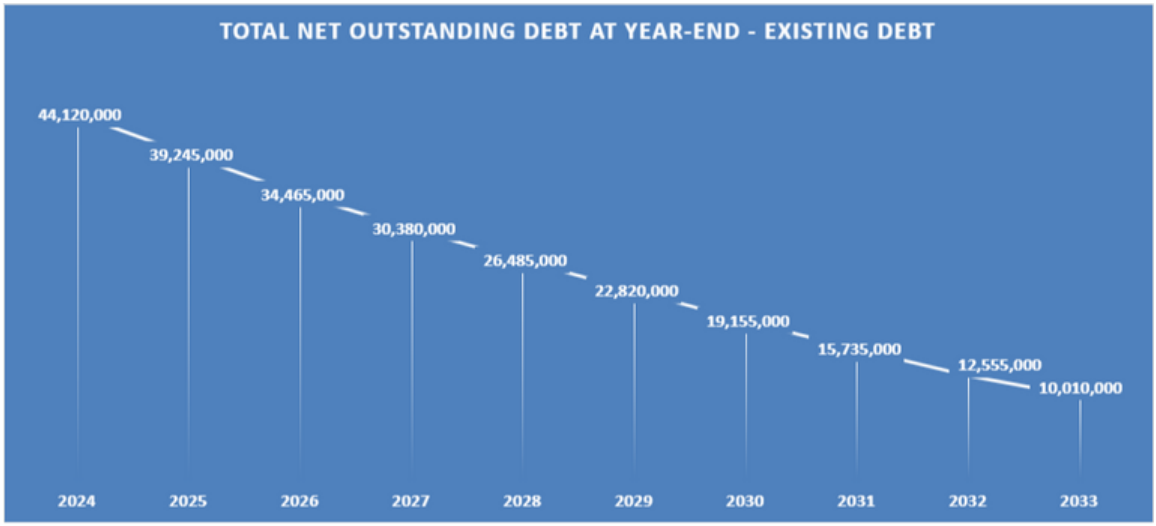
PROJECTED DEBT SERVICE PAYMENTS

The City's debt service schedules reflect a rapid amortization of outstanding principal. A full 47% of the principal is due within 5 years and 80% of the principal is due within 10 years. The schedule below reflects regular debt service payments for debt issued prior to 2024 and does not include refunding escrow activity. Principal and interest payments due over the life of the City's bonds are as follows:

Source: 2023 ACFR 07-07 Debt Service

YEAR	BONDS PRINCIPAL	BONDS INTEREST	TOTAL
2024	5,845,000	1,278,739	7,123,739
2025	4,875,000	1,122,547	5,997,547
2026	4,780,000	975,970	5,755,970
2027	4,085,000	837,648	4,922,648
2028	3,895,000	717,497	4,612,497
2029	3,665,000	603,143	4,268,143
2030	3,665,000	495,992	4,160,992
2031	3,420,000	401,772	3,821,772
2032	3,180,000	321,089	3,501,089
2033	2,545,000	253,736	2,798,736
2034	2,425,000	192,916	2,617,916
2035	1,900,000	142,014	2,042,014
2036	1,400,000	105,553	1,505,553
2037	930,000	79,170	1,009,170
2038	955,000	56,848	1,011,848
2039	720,000	33,501	753,501
2040	550,000	21,925	571,925
2041	560,000	13,460	573,460
2042	570,000	4,560	574,560
2043	0	0	0
	49,965,000	**7,658,080**	**57,623,080**

TOTAL NET OUTSTANDING DEBT - EXISTING DEBT



APPENDIX

ADMINISTRATION REQUESTS

Broadcast Equipment

Overview

Request Owner	Melinda Coleman, City Manager
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Administration
Type	Other

Description

The broadcast equipment in the council chambers and production booth is nearing the end of its life cycle, with most of the components' manufacturers no longer servicing this generation of products. The Communications Department is proposing a full upgrade of the broadcast equipment, at an estimated cost of $300,000.

Research and design will take place in 2022-2023. Equipment purchases will take place in 2023-2024, with full installation in Q1 of 2024.

Images



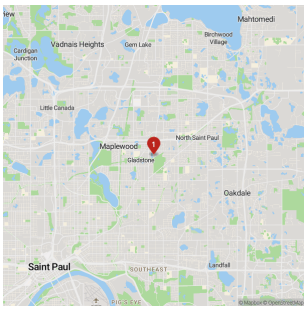
Broadcast Equipment

Details

Project Number	MT24.01
Budget Impact Comments	There will be no impact on the operational budget.
Category	General Government
Contact Person	City Manager
Useful Life	5 Years

Location

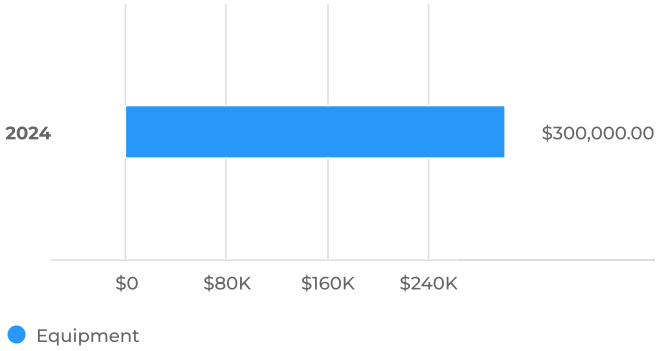
Address: 1830 County Road B East



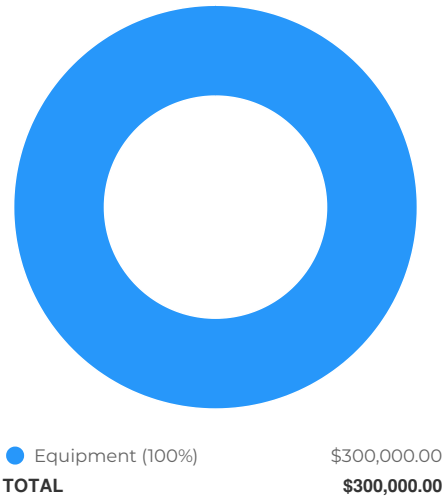
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$300,000	$300K	$300K

Capital Cost by Year



Capital Cost for Budgeted Years



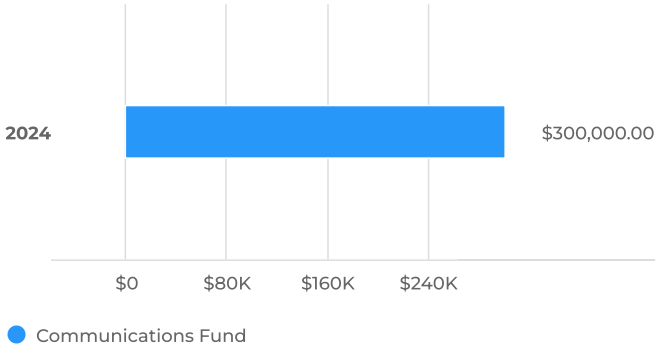
Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment	$300,000	$300,000
Total	**$300,000**	**$300,000**

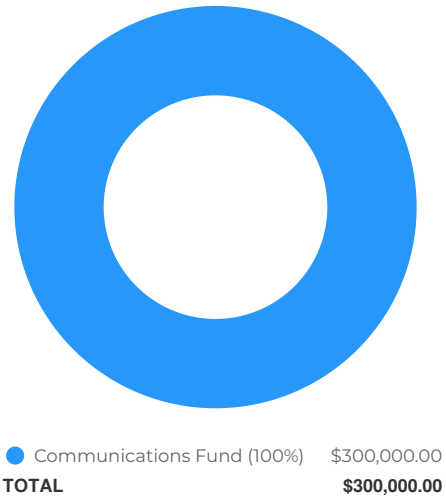
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$300,000	$300K	$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Communications Fund	$300,000	$300,000
Total	**$300,000**	**$300,000**

COMMUNITY DEVELOPMENT REQUESTS

Gladstone Redevelopment

Overview

Request Owner	Danette Parr Parr, Community Development Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2025
Department	Community Development
Type	Other

Description

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

Images



Gladstone Redvelopment

Details

Project Number	CD15.01
Budget Impact Comments	None
Category	Economic Development
Contact Person	Community Development Director
Useful Life	25 Years

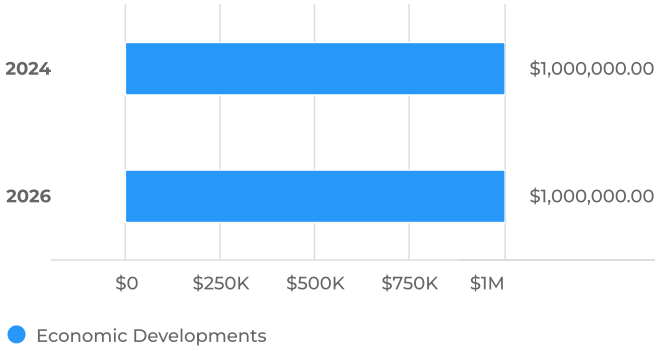
Capital Cost

FY2024 Budget
$1,000,000

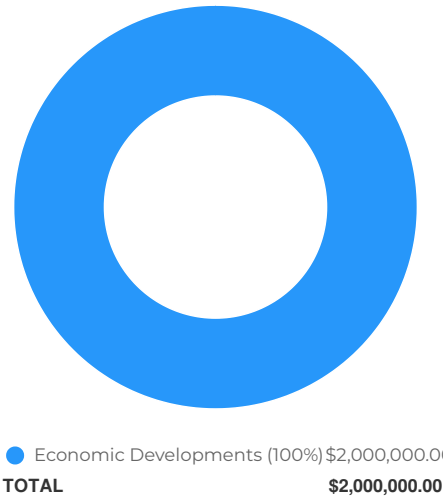
Total Budget (all years)
$2M

Project Total
$2M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2026	Total
Economic Developments	$1,000,000	$1,000,000	$2,000,000
Total	**$1,000,000**	**$1,000,000**	**$2,000,000**

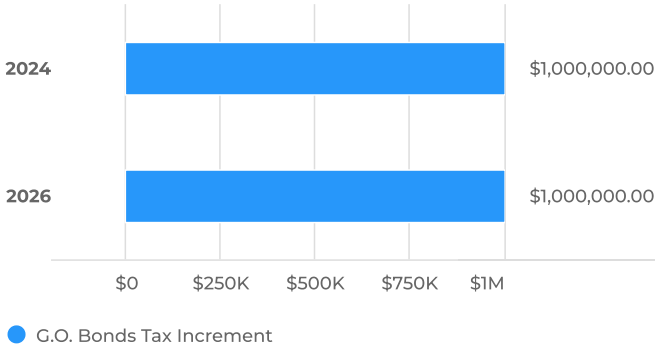
Funding Sources

FY2024 Budget
$1,000,000

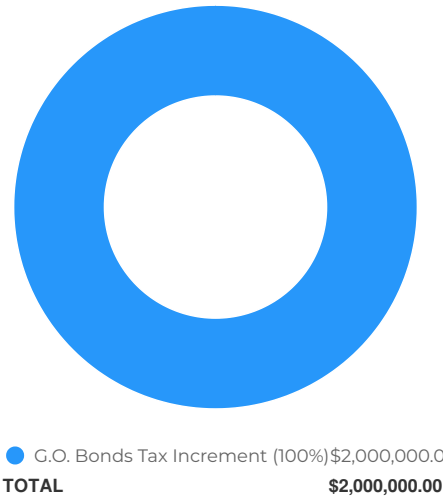
Total Budget (all years)
$2M

Project Total
$2M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2026	Total
G.O. Bonds Tax Increment	$1,000,000	$1,000,000	$2,000,000
Total	**$1,000,000**	**$1,000,000**	**$2,000,000**

Housing Replacement Program

Overview

Request Owner	Danette Parr Parr, Community Development Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2027
Department	Community Development
Type	Other

Description

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

Images



Housing Program

Details

Project Number	CD02.01
Budget Impact Comments	None
Category	Economic Development
Contact Person	Community Development Director
Useful Life	5 Years

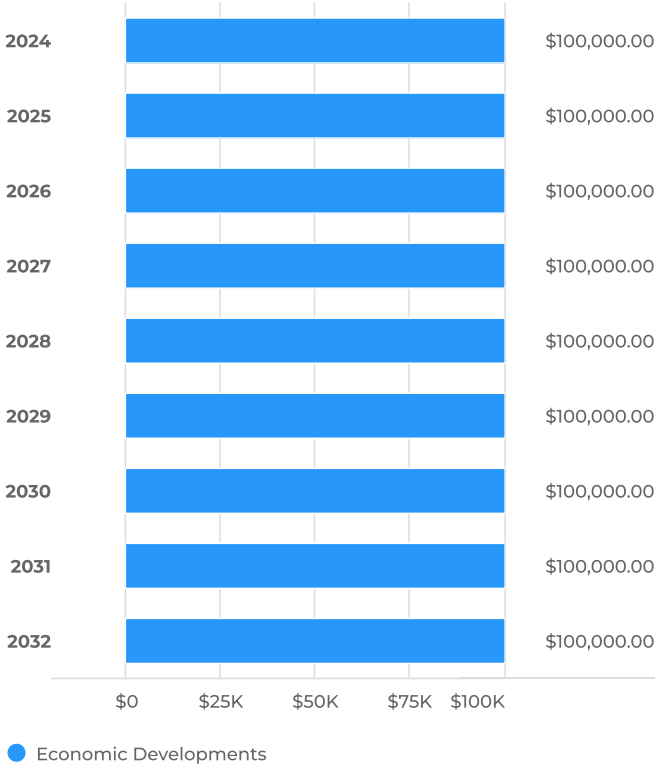
Capital Cost

FY2024 Budget
$100,000

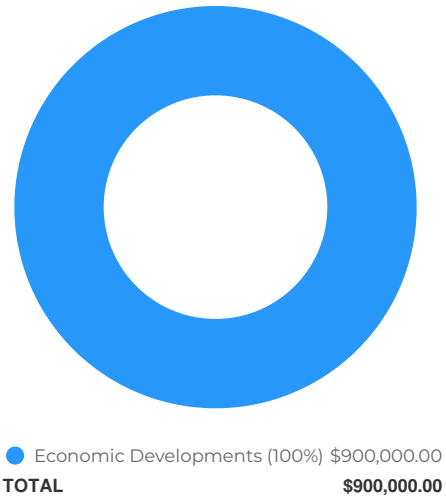
Total Budget (all years)
$900K

Project Total
$900K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Economic Developments	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,00
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,0**

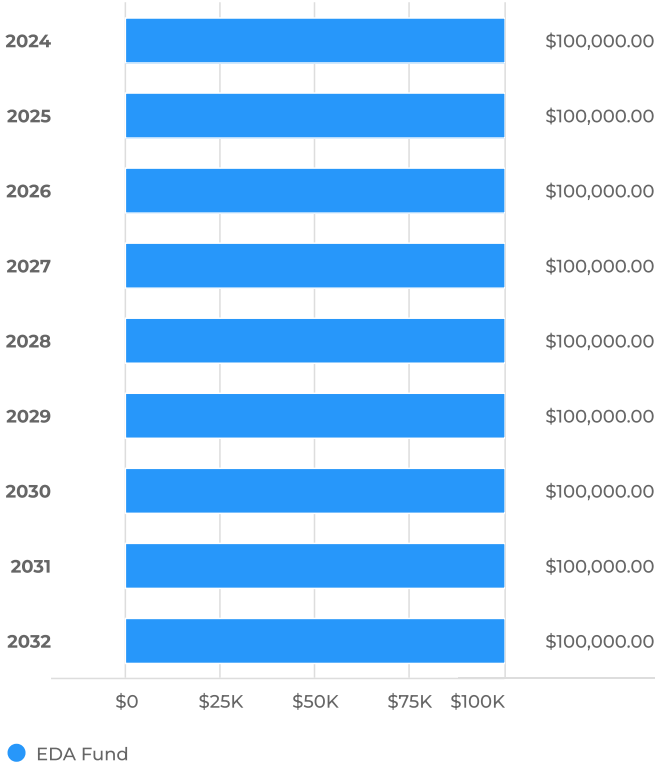
Funding Sources

FY2024 Budget
$100,000

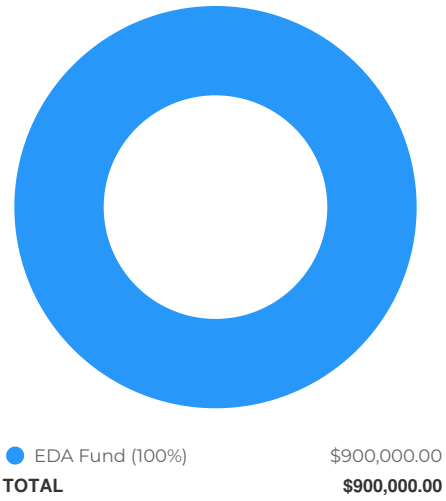
Total Budget (all years)
$900K

Project Total
$900K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	T
EDA Fund	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$
Total	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$**

FIRE REQUESTS

Ambulance Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Est. Start Date	01/01/2021
Est. Completion Date	12/31/2033
Department	Fire
Type	Other

Description

The purchase of the new ambulances will ensure that our fleet technology is consistent and meets the current healthcare needs of the community while providing enhanced safety for staff. These purchases will eliminate ambulances that are over 8 years old from our fleet and will ensure that our replacement schedule follows a cycle that does not extend ambulances beyond their useful life. We will continue to utilize three primary ambulances and one spare. Primary ambulances average 20-30 thousand miles per year. Having a 5-year replacement schedule will place ambulances into reserve status once they are at least 5-years old and have an excess of 100,000 miles. This plan will ensure that the age and condition of our ambulances does not create excessive out-of-service time and maintenance costs. The purchase of these ambulances will ensure that our fleet technology is consistent and meets the current healthcare needs of the community while providing enhanced safety for staff. We will continue to utilize three primary ambulances on 24 hour shifts, while ensuring that reserve vehicles remain in serviceable condition with acceptable technology. The goal of the fleet replacement will be to ensure that primary ambulances are cycled into reserve roles after 5 years and 100,000 miles and that reserve ambulances are sold after they are ten years old. This plan will ensure that the department has reliable primary and reserve ambulances while increasing the sale value of reserve ambulances. 2024 — To replace the 2017 ambulance with projected mileage in excess of 125,000. 2025 — To replace the 2017 ambulance with projected mileage in excess of 125,000 2029 — To replace 2019 ambulance with projected mileage in excess of 125,000.

Images



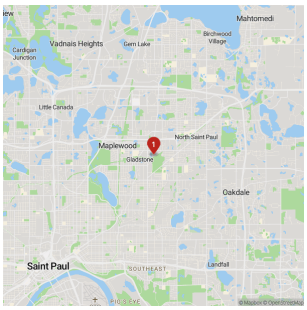
Ambulance

Details

Project Number	FD21.011
Budget Impact Comments	The ambulance new to the fleet will add $1,200 in annual maintenance costs
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	5 Years

Location

Address: 1830 County Road B East



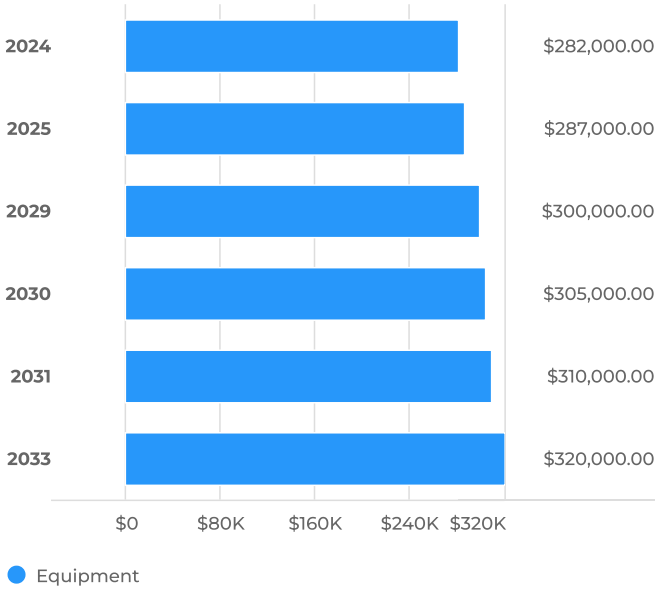
Capital Cost

FY2024 Budget
$282,000

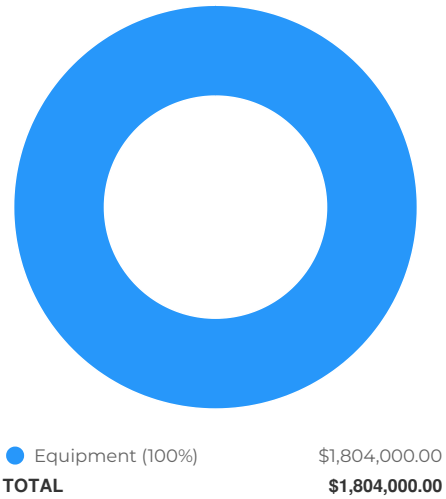
Total Budget (all years)
$1.804M

Project Total
$1.804M

Capital Cost by Year



Capital Cost for Budgeted Years



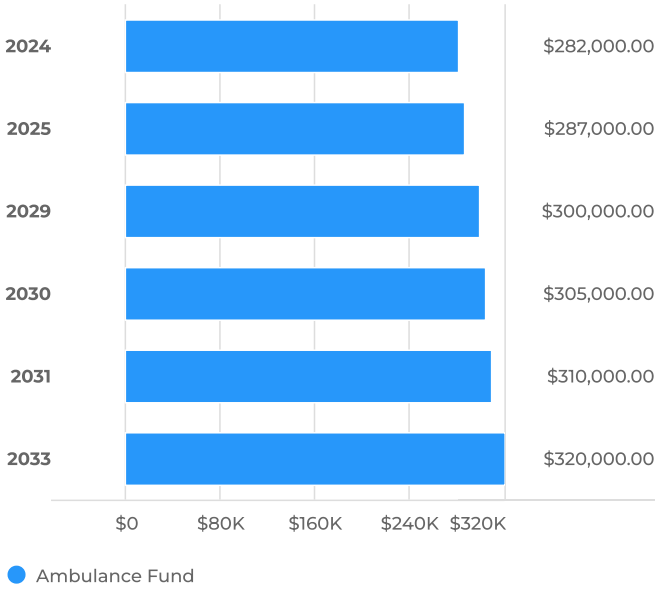
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2029	FY2030	FY2031	FY2033	Total
Equipment	$282,000	$287,000	$300,000	$305,000	$310,000	$320,000	$1,804,000
Total	**$282,000**	**$287,000**	**$300,000**	**$305,000**	**$310,000**	**$320,000**	**$1,804,000**

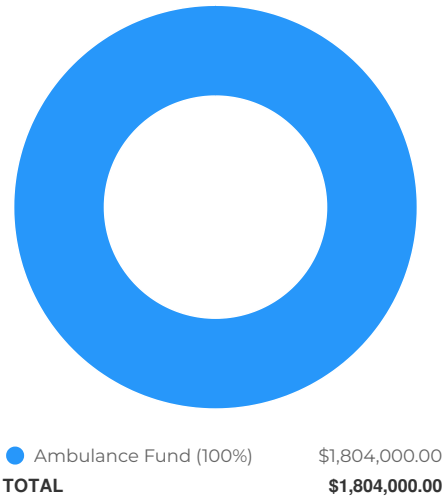
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$282,000	$1.804M	$1.804M

Funding Sources by Year



Funding Sources for Budgeted Years



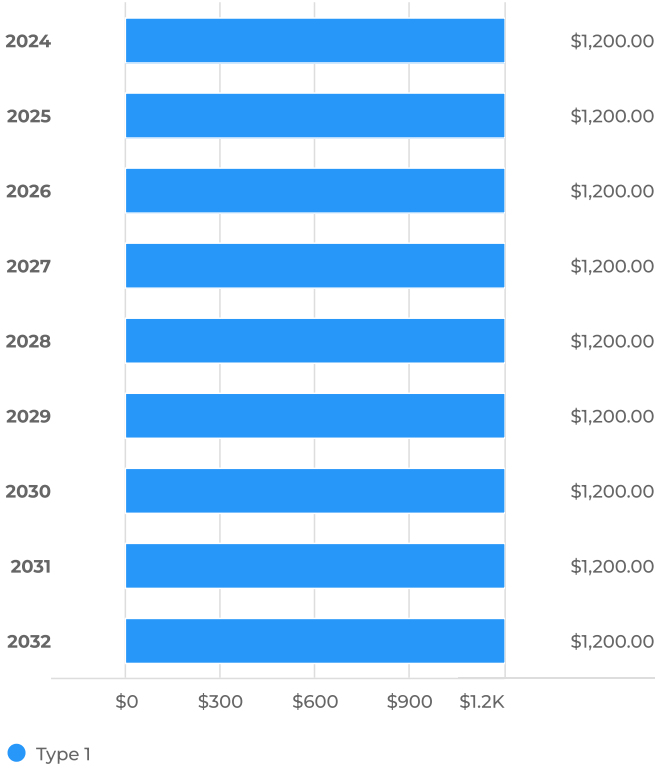
Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2029	FY2030	FY2031	FY2033	Total
Ambulance Fund	$282,000	$287,000	$300,000	$305,000	$310,000	$320,000	$1,804,000
Total	**$282,000**	**$287,000**	**$300,000**	**$305,000**	**$310,000**	**$320,000**	**$1,804,000**

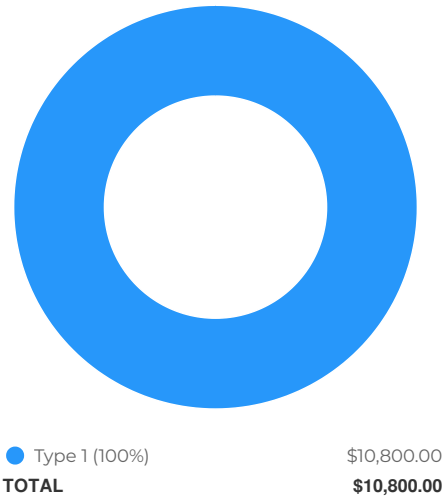
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$1,200	$10.8K	$10.8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	$10,800
Total	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$10,800**

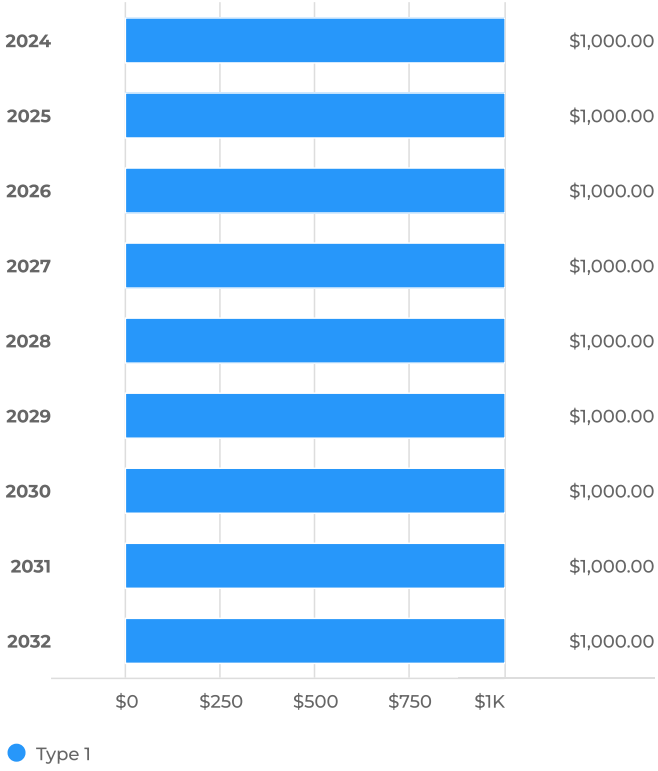
Cost Savings

FY2024 Budget
$1,000

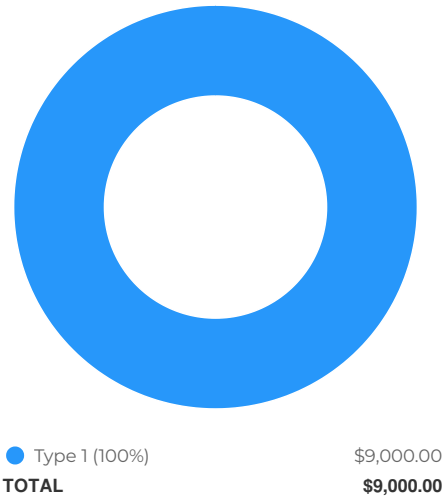
Total Budget (all years)
$9K

Project Total
$9K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$9,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$9,000**

Ambulance Stretcher-Powerload Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Department	Fire
Type	Other

Description

The fire department currently has powerload devices in each of it's ambulances. These devices help lift the stretcher, with the patient safely into the ambulance. The useful life of these devices is 7 years and the manufacturer recommends replacement after 7 years. Additionally, maintenance of these devices is costly and has increased over the past two years as the devices have aged. A further justification for maintaining this technology in our fleet is listed below:

One of the greatest areas of injury risk that our providers face is lifting and moving patients.

Over the past several years, Maplewood Fire/EMS has adopted technology that reduces the amount of lifts that providers have to make in the process of providing patient care.

The power cot has reduced EMS injury rates in nationwide, but certain types of injuries remained prevalent (neck, shoulder, elbow and back). This was due to the remaining need to lift the patient's in and out of the back of the ambulance.

The power load and power stretcher when used together decreases the cumulative trauma to the spinal and shoulder load.

Additionally, loading and unloading patients from the back of the ambulance can be dangerous for both providers and patients. One patient drop can lead to devastating injuries to both employee's and patients. The powerload system virtually eliminates the chance of dropping a patient during the loading or unloading process.

The powerload system has additional patient safety features as it has been dynamically tested to withhold 24gs in a forward direction and 12gs in a lateral direction. This testing is important in the event of an ambulance crash. Previous technology was limited static testing, in the event of a crash it would not be uncommon for the stretcher to dislodge and become a projectile in the back of the ambulance.

Maplewood Fire/EMS strives to increase patient and employee safety, employee satisfaction, recruitment and retention. This is another tool that keeps provider safety at the forefront of our work.

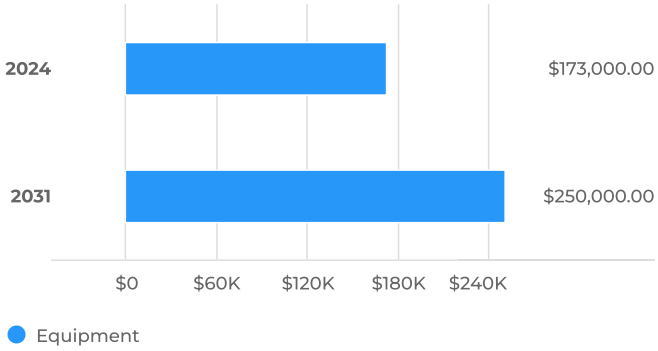
Details

Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	7 Years

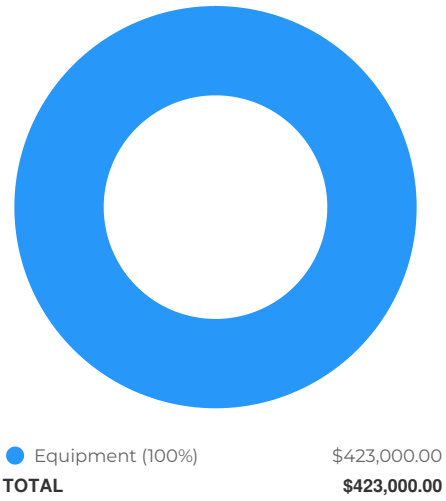
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$173,000	$423K	$423K

Capital Cost by Year



Capital Cost for Budgeted Years



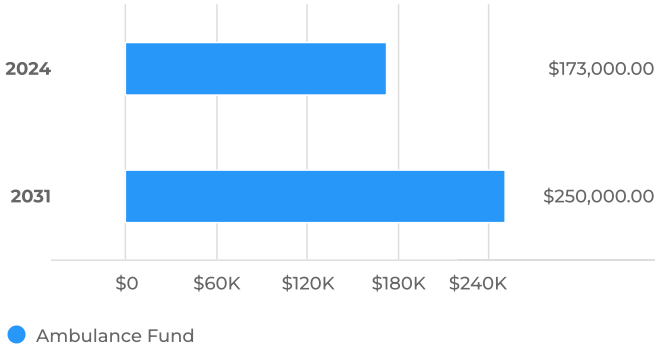
Capital Cost Breakdown

Capital Cost	FY2024	FY2031	Total
Equipment	$173,000	$250,000	$423,000
Total	**$173,000**	**$250,000**	**$423,000**

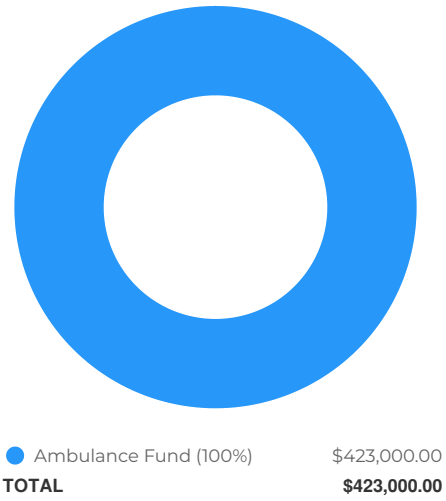
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$173,000	$423K	$423K

Funding Sources by Year



Funding Sources for Budgeted Years



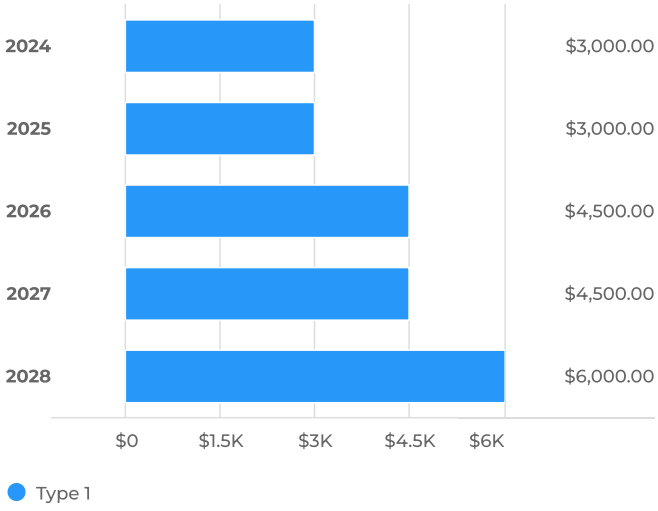
Funding Sources Breakdown

Funding Sources	FY2024	FY2031	Total
Ambulance Fund	$173,000	$250,000	$423,000
Total	**$173,000**	**$250,000**	**$423,000**

Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$3,000	$21K	$21K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Type 1	$3,000	$3,000	$4,500	$4,500	$6,000	$21,000
Total	**$3,000**	**$3,000**	**$4,500**	**$4,500**	**$6,000**	**$21,000**

Automated CPR Device Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Department	Fire
Type	Other

Description

The purchase of replacement Automated CPR devices will ensure that our durable medical equipment is replaced in timeframes that align with current medical standards. Our current Automated CPR devices will be 7 years old. They will be at the end of their useful life and repair costs are increase as these devices age. The Automated CPR devices have been shown to improve quality of chest compressions through the automation of CPR which reduces interruptions and provides high-quality, safeer compressions in situations such as patient movement and transportation or during prolonged CPR.

Details

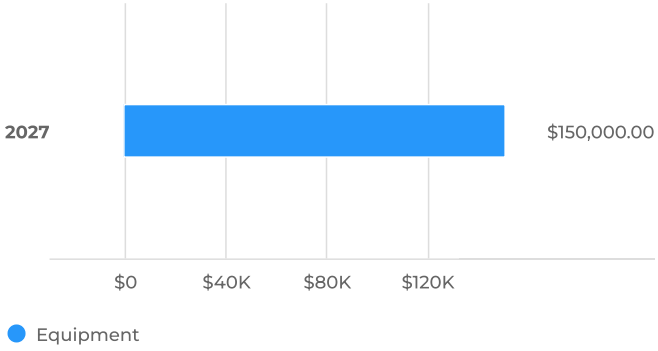
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	7 Years

Capital Cost

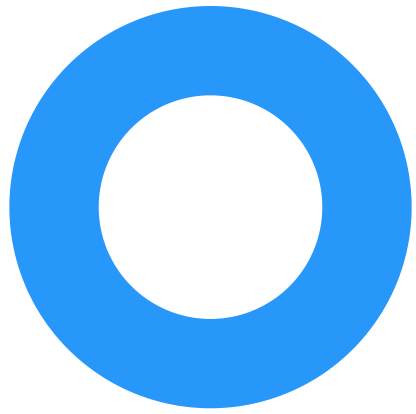
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (100%)	$150,000.00
TOTAL	**$150,000.00**

Capital Cost Breakdown

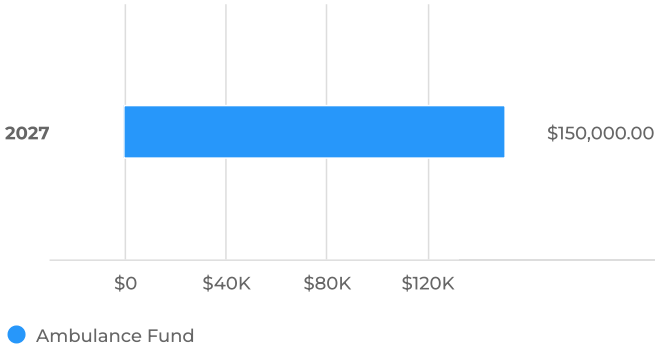
Capital Cost	FY2027	Total
Equipment	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

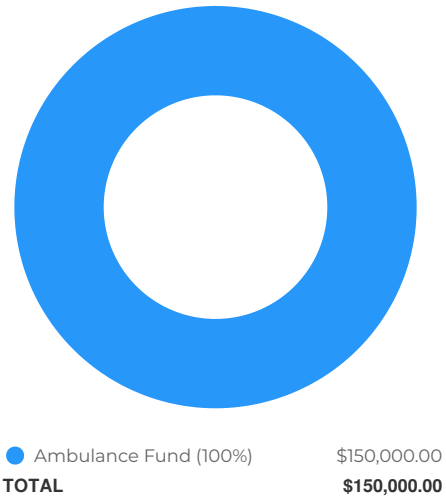
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2027	Total
Ambulance Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Cardiac Monitor Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Department	Fire
Type	Other

Description

This purchase will replace the department's current cardiac monitors, which were purchased in 2023 and will be at or beyond their useful life. There are currently two sources that regularly review depreciation of medical supplies. The American Hospital Association estimates that the life expectancy of a defibrillator/cardiac monitor is 5 years. The Department of the Army Technical Bulletin (TB MED 7) lists life expectancy of a defibrillator/monitor at 8 years. New cardiac monitors will improve patient care through increased technology and enhanced data integration. New cardiac monitors will allow for timely Quality Assurance/Quality Improvement reviews and will guarantee that Maplewood EMS continues to deliver state of the art pre-hospital care.

Details

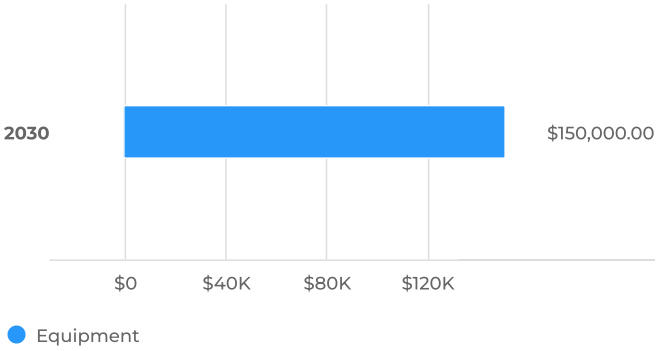
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	7 Years

Capital Cost

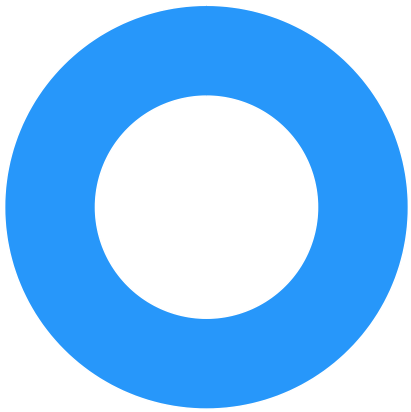
Total Budget (all years)
$150K

Project Total
$150K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

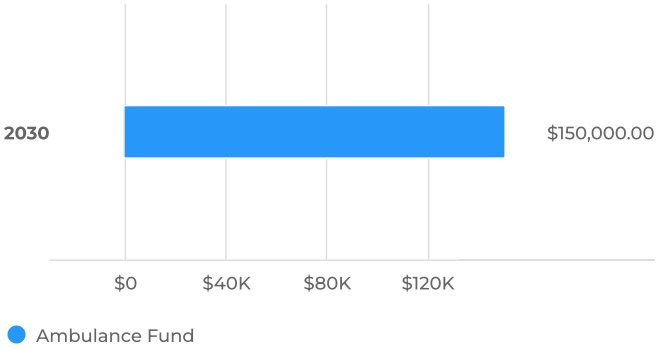
Capital Cost	FY2030	Total
Equipment	$150,000	$150,000
Total	**$150,000**	**$150,000**

Funding Sources

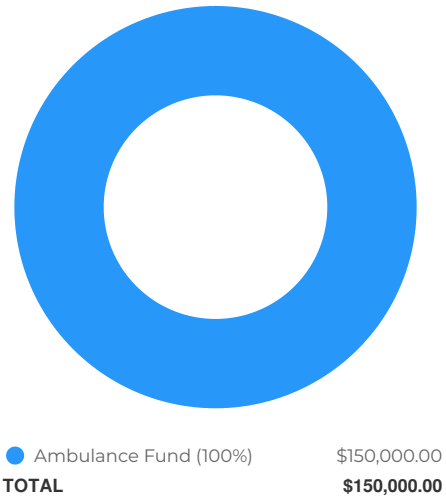
Total Budget (all years)
$150K

Project Total
$150K

Funding Sources by Year



Funding Sources for Budgeted Years



Ambulance Fund (100%)	$150,000.00
TOTAL	**$150,000.00**

Funding Sources Breakdown

Funding Sources	FY2030	Total
Ambulance Fund	$150,000	$150,000
Total	**$150,000**	**$150,000**

Fire Engine Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Fire
Type	Other

Description

This purchase will replace a fire engine that will be over 20 years old at the time of replacement. The new truck will be equipped with up-to-date technology, safety features and fire/rescue equipment. The fire department's current fleet replacement plan aligns with the National Fire Protection Association's NFPA (1901) which recommends that apparatus greater than 15 years old be placed in reserve status. This vehicle will be the last vehicle in the department's fleet to be replaced to align the department with industry best practices relating to fleet replacement.

Images



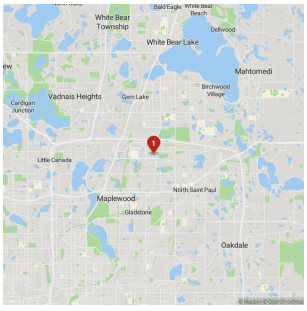
E323

Details

Project Number	FD21.01
Budget Impact Comments	Decreased annual maintenance costs of $10,000/year
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	15 Years

Location

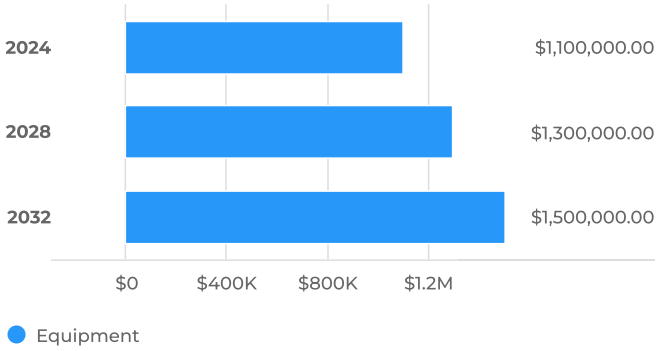
Address: Maplewood Mall Drive



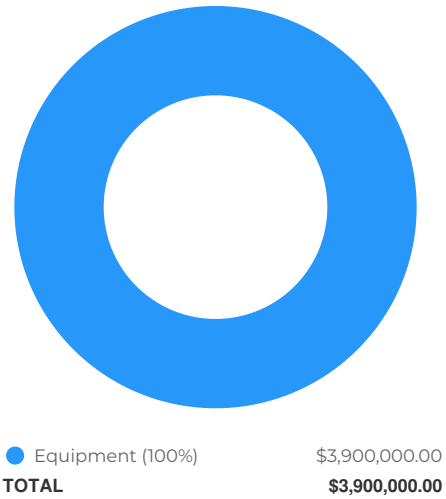
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$1,100,000	$3.9M	$3.9M

Capital Cost by Year



Capital Cost for Budgeted Years



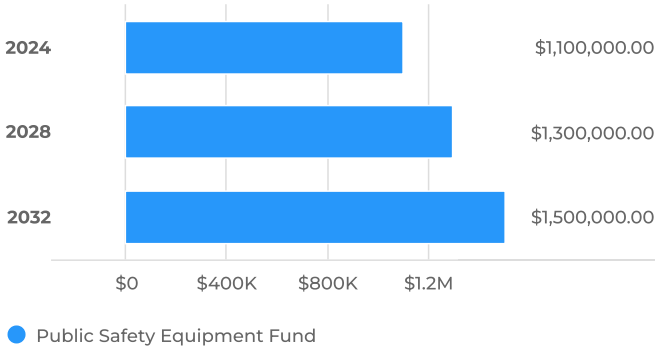
Capital Cost Breakdown

Capital Cost	FY2024	FY2028	FY2032	Total
Equipment	$1,100,000	$1,300,000	$1,500,000	$3,900,000
Total	**$1,100,000**	**$1,300,000**	**$1,500,000**	**$3,900,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$1,100,000	$3.9M	$3.9M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

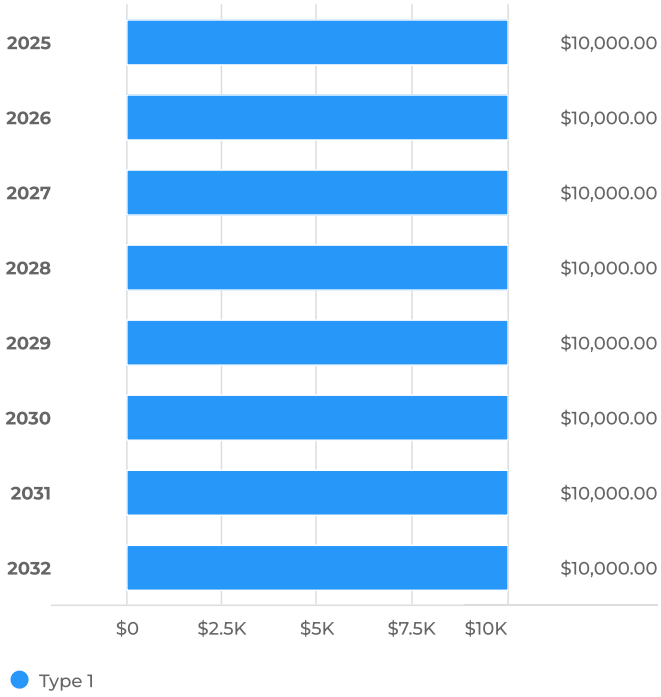
Funding Sources	FY2024	FY2028	FY2032	Total
Public Safety Equipment Fund	$1,100,000	$1,300,000	$1,500,000	$3,900,000
Total	**$1,100,000**	**$1,300,000**	**$1,500,000**	**$3,900,000**

Cost Savings

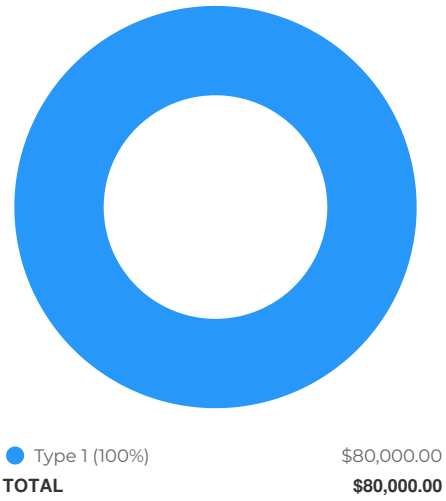
Total Budget (all years)
$80K

Project Total
$80K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$80,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$80,000**

Fire Squad Replacements

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2027
Department	Fire
Type	Other

Description

This request will allow the department to replace the department's support vehicles. These vehicles include command vehicles, the department's pickup truck and a pool staff vehicle.

In 2024, the department is requesting to replace a 2016 Ford Explorer that will have over 100,000 miles.

In 2025, the department is requesting to replace a 2016 Ford Explorer that will have over 100,000 miles.

In 2026, the department is requesting to replace a 2017 Dodge Durango that will have over 100,000 miles.

In 2027, the department is requesting to replace a 2005 Ford Pickup that will have over 100,000 miles.

In 2028, the department is requesting to replace a 2019 Chevy Tahoe that will have over 100,000 miles.

While the department has a replacement plan for ambulances and apparatus, the department did not previously have a fleet replacement plant for staff and support vehicles. The costs include outfitting the vehicles with emergency lighting, sirens, mounting and emergency equipment needed to ensure that the vehicle is adequately equipped to respond to emergency incidents.

The replacement plan will allow the department to replace vehicles after 7 years of use and/or 100,000 once the initial wave of replacements is completed over the next 5 years.

Images



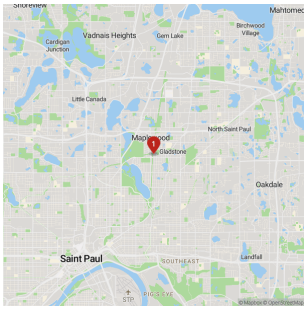
Fire Squad Replacement

Details

Project Number	FD23.01
Budget Impact Comments	Lower maintenance costs with recommended vehicle cycling.
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	5 Years

Location

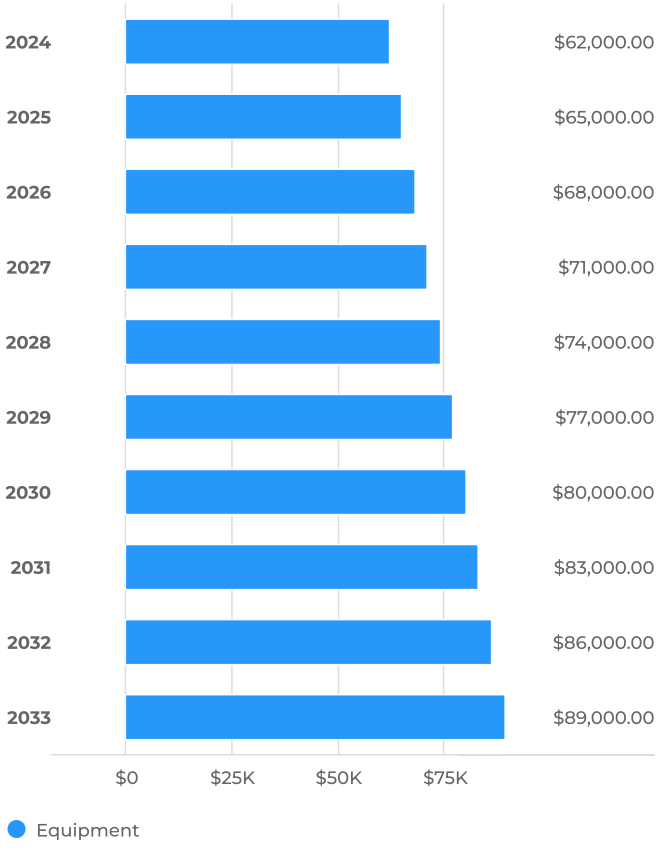
Address: 1955 Clarence Street



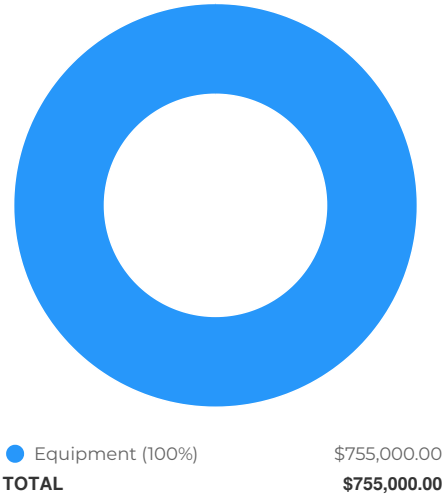
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$62,000	$755K	$755K

Capital Cost by Year



Capital Cost for Budgeted Years



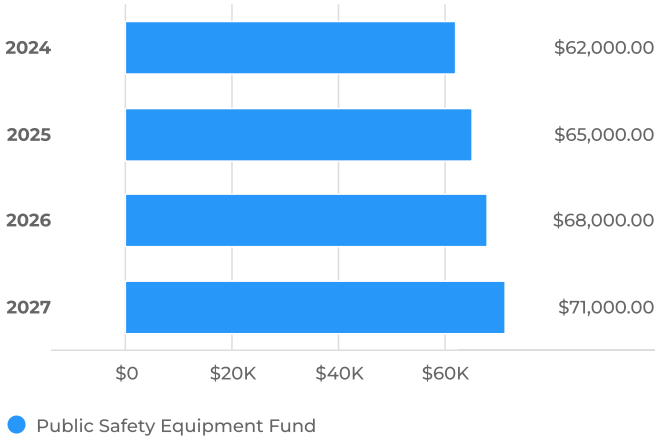
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Equipment	$62,000	$65,000	$68,000	$71,000	$74,000	$77,000	$80,000	$83,000	$86,000	$89,000
Total	**$62,000**	**$65,000**	**$68,000**	**$71,000**	**$74,000**	**$77,000**	**$80,000**	**$83,000**	**$86,000**	**$89,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$62,000	$266K	$266K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Public Safety Equipment Fund	$62,000	$65,000	$68,000	$71,000	$266,000
Total	**$62,000**	**$65,000**	**$68,000**	**$71,000**	**$266,000**

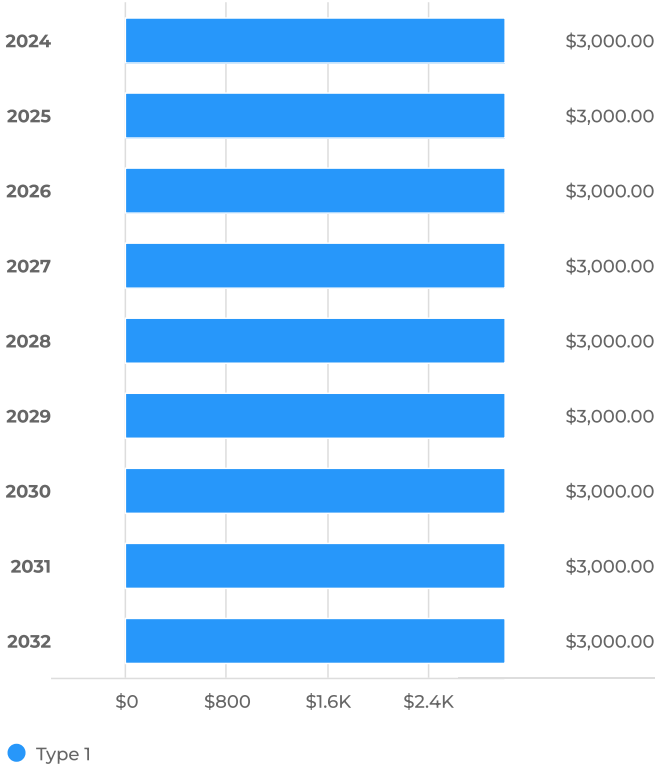
Cost Savings

FY2024 Budget
$3,000

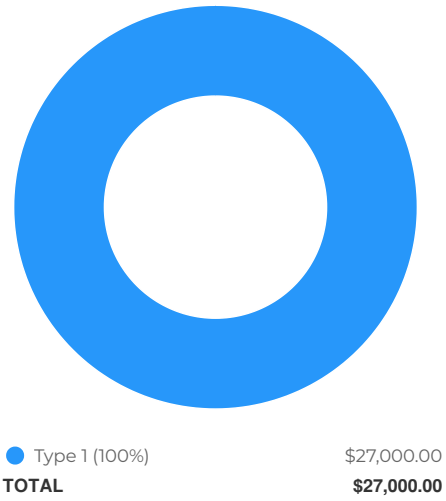
Total Budget (all years)
$27K

Project Total
$27K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	$27,000
Total	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$3,000**	**$27,000**

Firefighter Turnout Gear Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Department	Fire
Type	Other

Description

Fire fighting turnout gear, including pants, coat, boots, hoods, helmets, gloves, goggles. We are requesting to replace 30 sets of turnout gear. This request allows us to bring our current tourout gear (pants, coats, gloves, hoods, boots) up to date with the NFPA 1851 edition 2020 and OSHA 1910.156. The fire department is working to to meet the NFPA 1851 or OSHA 1910 requirements for cleaning and repairing of firefighter turnout gear. When repairs are required, or when washing and drying is needed, the department should ensure that firefighters have a second set of turnout gear available. Washing and drying the turnout gear is of paramount importance in order to remove the carcinogens which are embedded in the turnout gear. A turnout gear replacement program will be implemented which will place turnout gear in "spare" status after 5 years, with replacement at 10 years which is the end of the useful life of the turnout gear per current NFPA and OSHA standards.

Details

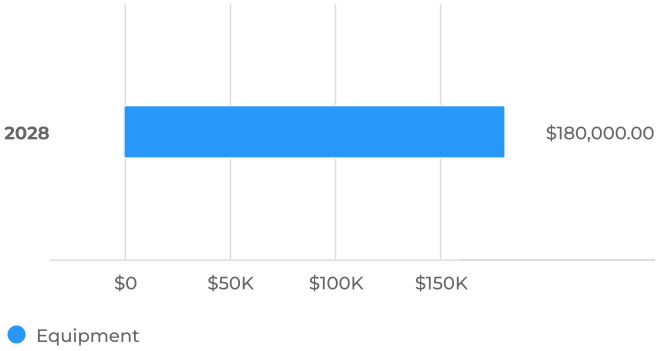
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	10 Years

Capital Cost

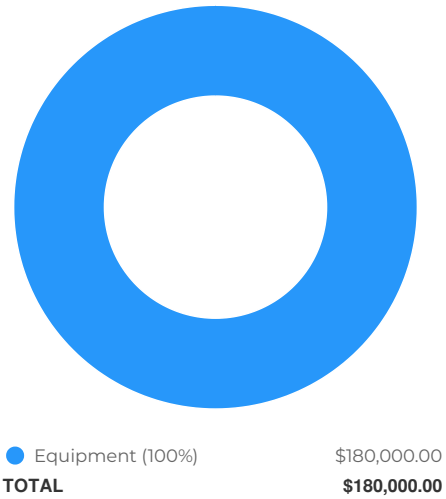
Total Budget (all years)
$180K

Project Total
$180K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

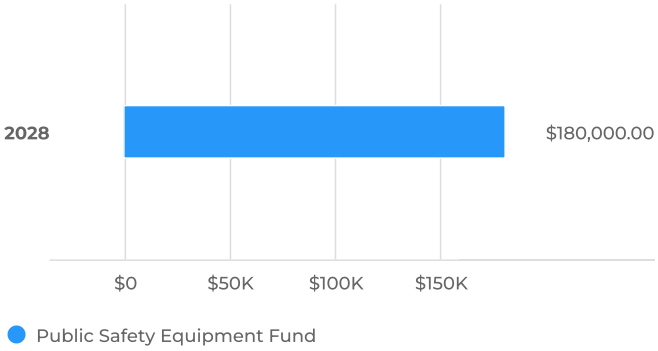
Capital Cost	FY2028	Total
Equipment	$180,000	$180,000
Total	**$180,000**	**$180,000**

Funding Sources

Total Budget (all years)
$180K

Project Total
$180K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2028	Total
Public Safety Equipment Fund	$180,000	$180,000
Total	**$180,000**	**$180,000**

Grass Truck Replacement

Overview

Request Owner	Ellen Paulseth, Finance Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2023
Department	Fire
Type	Other

Description

The grass truck will provide the department the capability of fighting grass fires and other types of off-road fires. The current grass truck is a 1992 Ford 1-ton 4WD pickup, with a skid load pump and water tank in the back of the truck. The truck and tank pump system, at the time of replacement will be 31 years old. Both the vehicle and the water tank are severely rusted and in need of repairs. It is not cost-effective to make the necessary repairs due to the age of both pieces of equipment.

Images



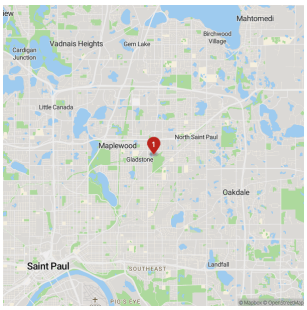
Grass Truck

Details

Project Number	FD21.06
Budget Impact Comments	Lower annual maintenance and operating costs of $1,000 per year
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	15 Years

Location

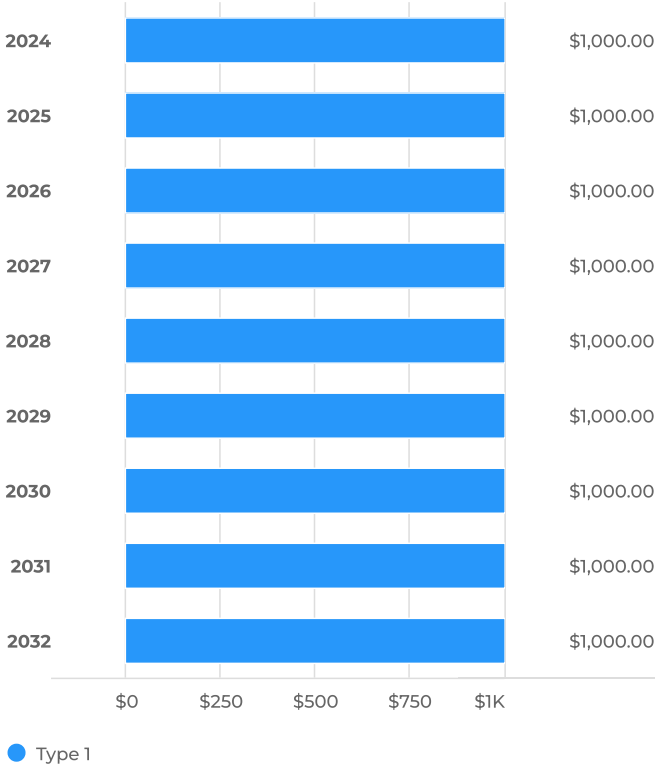
Address: 1830 County Road B East



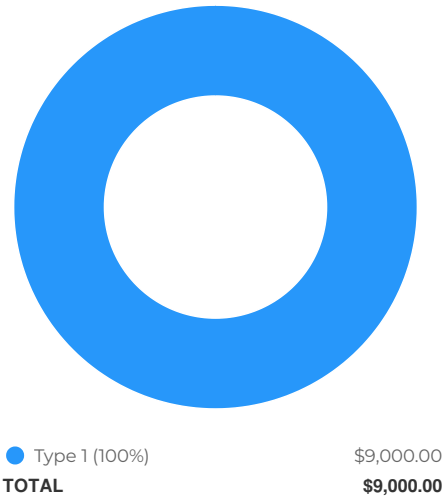
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$1,000	$9K	$9K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$9,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$9,000**

Ladder Truck Replacement

Overview

Request Owner	Ellen Paulseth, Finance Director
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2022
Department	Fire
Type	Other

Description

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

Images



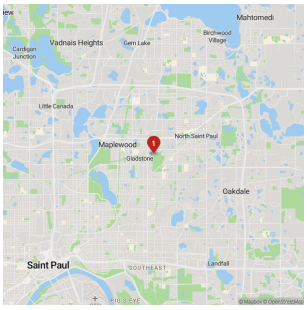
Ladder Truck

Details

Project Number	FD21.03
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs of $2,500 per year. The truck will be purchased with a tax-exempt master lease agreement through the government leasing program with a 12-year amortization period.
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	20 Years

Location

Address: 1830 County Road B East



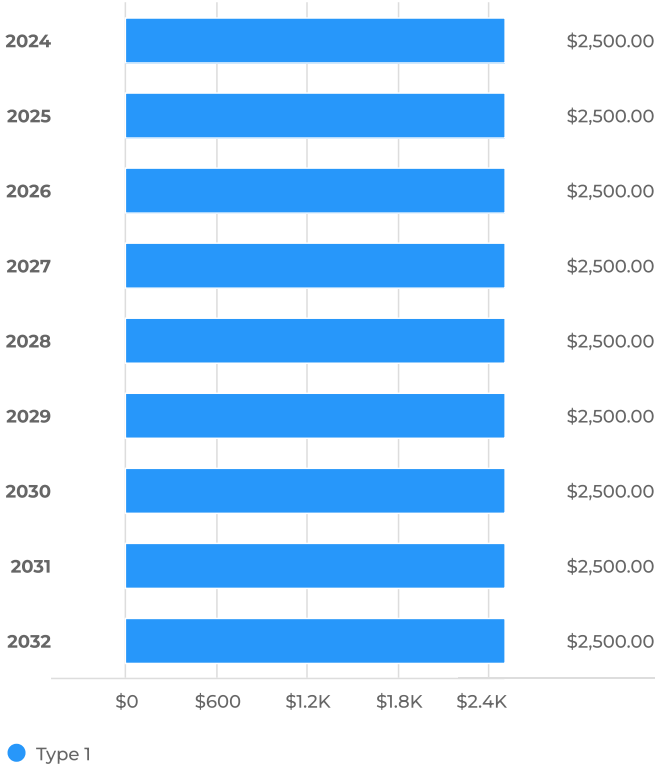
Cost Savings

FY2024 Budget
$2,500

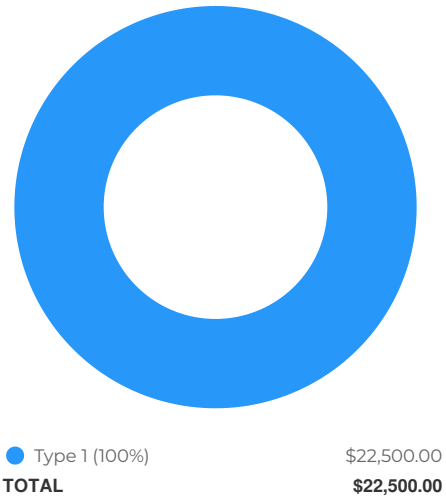
Total Budget (all years)
$22.5K

Project Total
$22.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	$22,500
Total	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$2,500**	**$22,500**

Police & Fire 800 MHz Radios Replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2033
Department	Fire
Type	Other

Description

800 MHz Mobile and Portable Radios: All public safety agencies within Ramsey County and the State of Minnesota operate on an 800MHz radio system, requiring each public safety vehicle to be equipped with a mobile radio. Additionally, each public safety employee is issued with a portable radio for safety and communication purposes. In 2024, the average cost of each radio is $6,000 and the manufacturer recommends replacement of each radio every 7-10 years. The Maplewood Public Safety Department has budgeted to replace each public safety radio every 8 years. The public safety department currently has 150 mobile and portable radios and has a radio replacement plan which will replace 19 of these radios each year to ensure that all radios are replaced prior to being over 8 years old, which aligns with manufacturers' recommendations and industry best practices.

Images



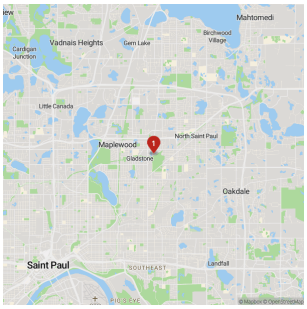
Public Safety Radios

Details

Project Number	FD21.07
Budget Impact Comments	There will be no additional operating costs after the initial purchase. A maintenance plan is in place.
Category	Public Safety
Contact Person	Public Safety Director
Useful Life	7 Years

Location

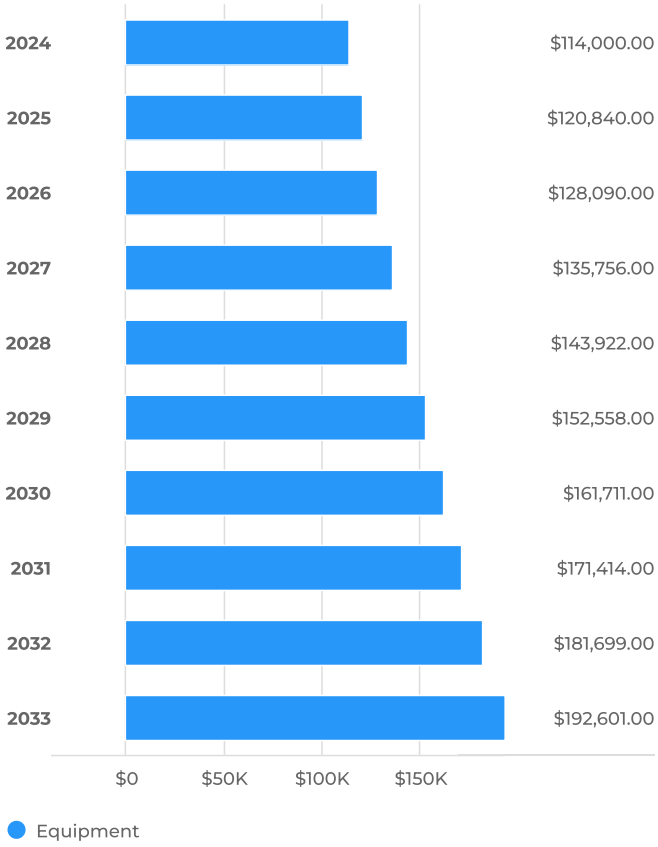
Address: 1830 County Road B East



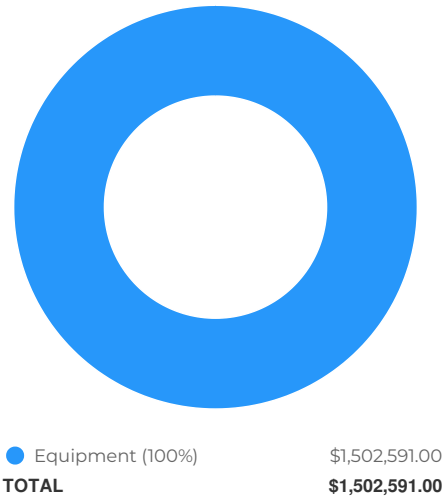
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$114,000	$1.503M	$1.503M

Capital Cost by Year



Capital Cost for Budgeted Years



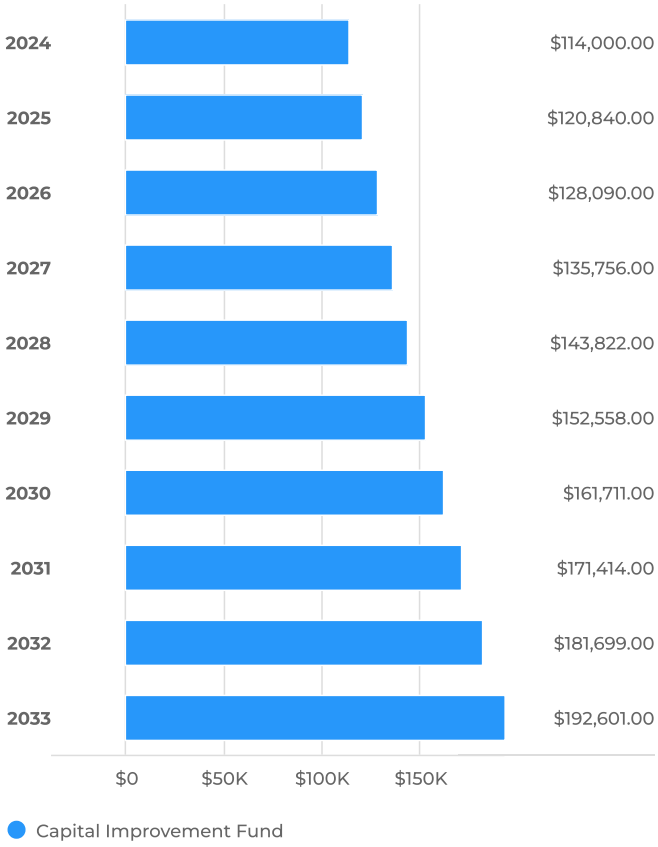
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY20
Equipment	$114,000	$120,840	$128,090	$135,756	$143,922	$152,558	$161,711	$171,414	$181,699	$192,6
Total	**$114,000**	**$120,840**	**$128,090**	**$135,756**	**$143,922**	**$152,558**	**$161,711**	**$171,414**	**$181,699**	**$192,**

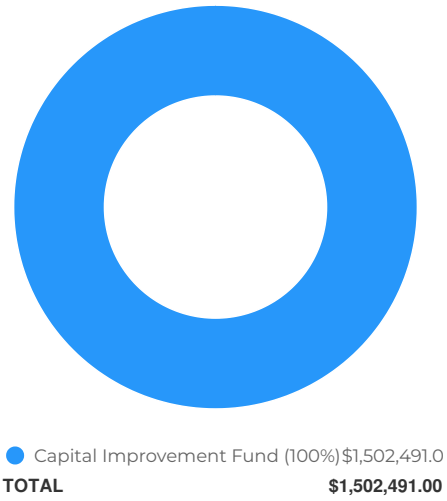
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$114,000	$1.502M	$1.502M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY
Capital Improvement Fund	$114,000	$120,840	$128,090	$135,756	$143,822	$152,558	$161,711	$171,414	$181,699	$19
Total	**$114,000**	**$120,840**	**$128,090**	**$135,756**	**$143,822**	**$152,558**	**$161,711**	**$171,414**	**$181,699**	**$19**

Self Contained Breathing Apparatus (SCBA) replacement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Department	Fire
Type	Other

Description

The City of Maplewood is working to meet NFPA 1981 standards for SCBA. SCBA's have a useful life of 15 years and are required as an essential piece of personal protective equipment for firefighters. Our last SCBA purchase was in 2015, the devices will be due for replacement in 2030.

Details

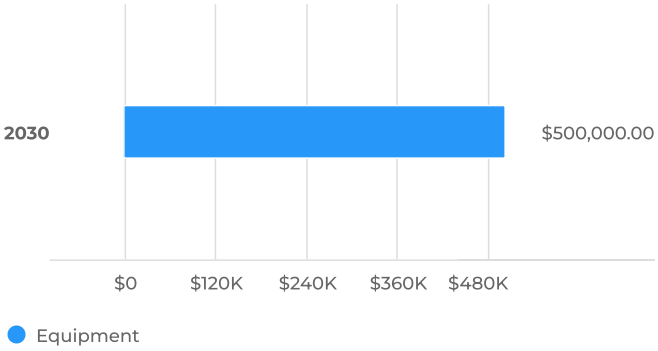
Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	15 Years

Capital Cost

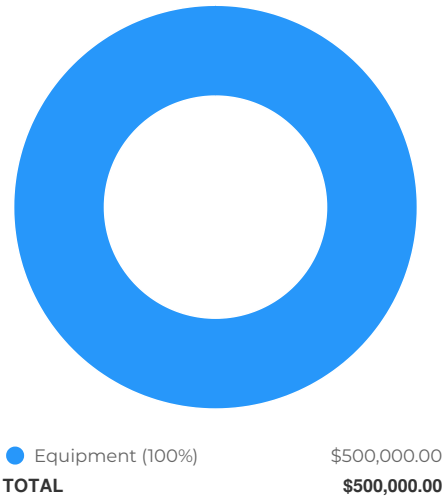
Total Budget (all years)
$500K

Project Total
$500K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

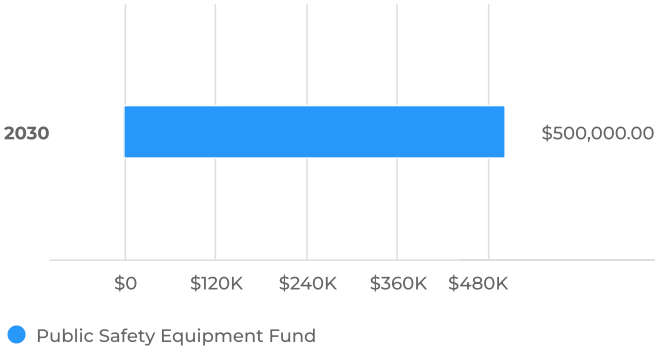
Capital Cost	FY2030	Total
Equipment	$500,000	$500,000
Total	**$500,000**	**$500,000**

Funding Sources

Total Budget (all years)
$500K

Project Total
$500K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2030	Total
Public Safety Equipment Fund	$500,000	$500,000
Total	**$500,000**	**$500,000**

South Fire Station-Station Alerting Improvement

Overview

Request Owner	Michael Mondor, Chief of Fire and EMS
Est. Start Date	01/01/2024
Est. Completion Date	07/01/2024
Department	Fire
Type	Other

Description

The station alerting system that notifies firefighters of emergency incidents was installed at the South Fire Station in 2014. The department has undergone several changes since the installation of this system and there have been several technological advancements over the past ten years. The fire department is proposing to add station alerting technology to better equip the south fire station by adding room remotes in each dorm room, which will allow for each firefighter to select their assigned unit each shift. Currently, every firefighter is alerted throughout the day and night for all incidents, even if their unit is not assigned. The addition of these room remotes would improve firefighter safety, health and wellness. The proposal also includes upgrading signage and speakers throughout the station and upgrading components of the main alerting system which is aging.

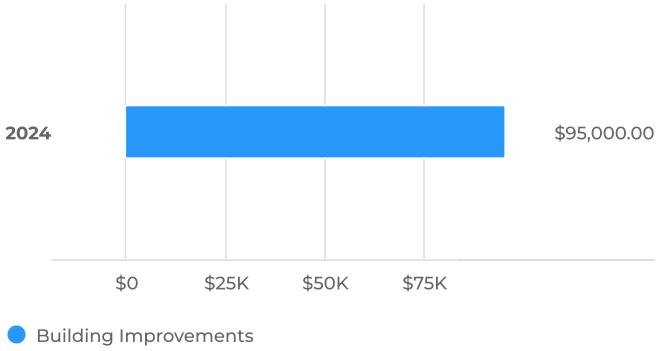
Details

Category	Public Safety
Contact Person	Fire and EMS Chief
Useful Life	15 Years

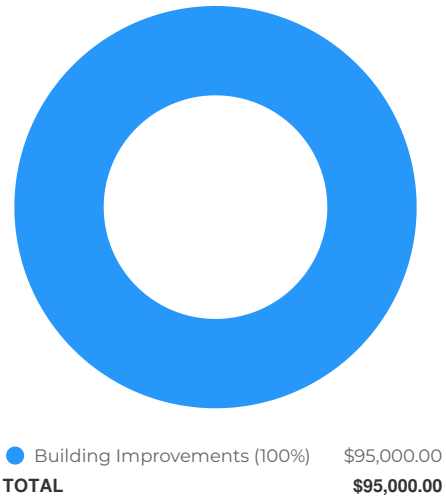
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$95,000	$95K	$95K

Capital Cost by Year



Capital Cost for Budgeted Years



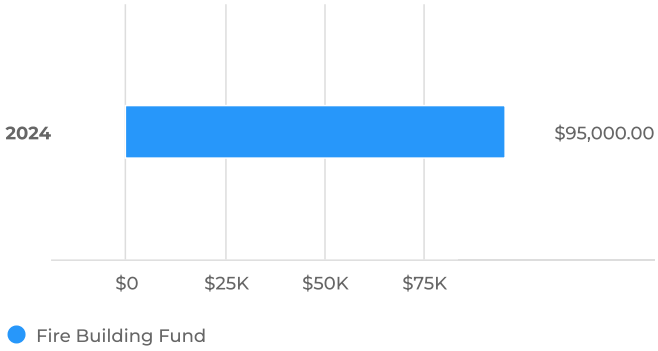
Capital Cost Breakdown

Capital Cost	FY2024	Total
Building Improvements	$95,000	$95,000
Total	**$95,000**	**$95,000**

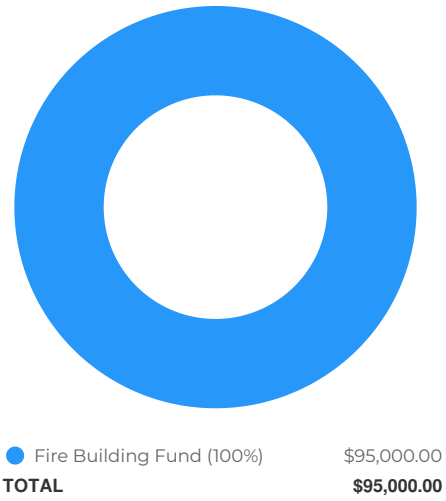
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$95,000	$95K	$95K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Fire Building Fund	$95,000	$95,000
Total	**$95,000**	**$95,000**

PARKS AND RECREATION REQUESTS

Edgerton Community Garden improvements

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Parks and Recreation
Type	Other

Description

The City invested in many improvements through the CIP process, charitable gambling funds, and donations:

a) water infrastructure,

b) two ADA accessible beds;

c) an additional 12 in-ground plots;

d) an additional three raised bed plots;

e) four fruit gardens;

f) three pollinator gardens;

g) sidewalk and concrete pad;

h) bench/arbor;

i) Little Free Library; and

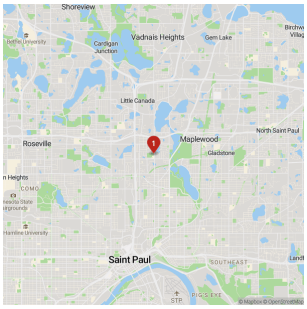
j) two large wood compost bins.

Other improvements that were planned for the Edgerton Community Garden include: low maintenance paths, additional raised and ADA beds, community garden identification and plot signs, screens for portable bathroom and trash and recycling containers and permanent fences around all or most of the perimeter with two 8 foot-wide gates.

Details

Category	Parks
Contact Person	Parks Manager
Useful Life	15 Years

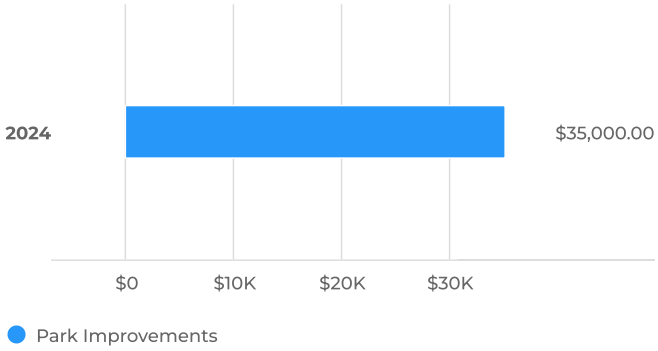
Location



Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$35,000	$35K	$35K

Capital Cost by Year



Capital Cost for Budgeted Years



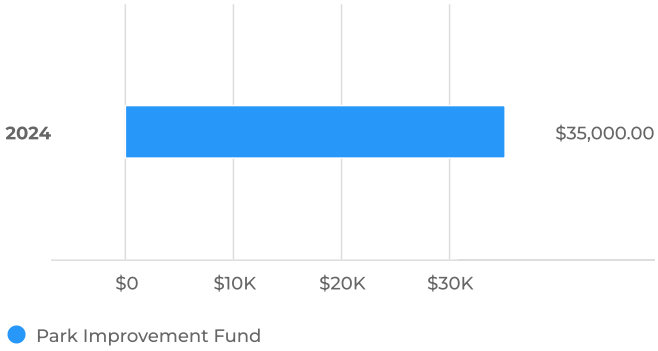
Capital Cost Breakdown

Capital Cost	FY2024	Total
Park Improvements	$35,000	$35,000
Total	**$35,000**	**$35,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$35,000	$35K	$35K

Funding Sources by Year



Funding Sources for Budgeted Years



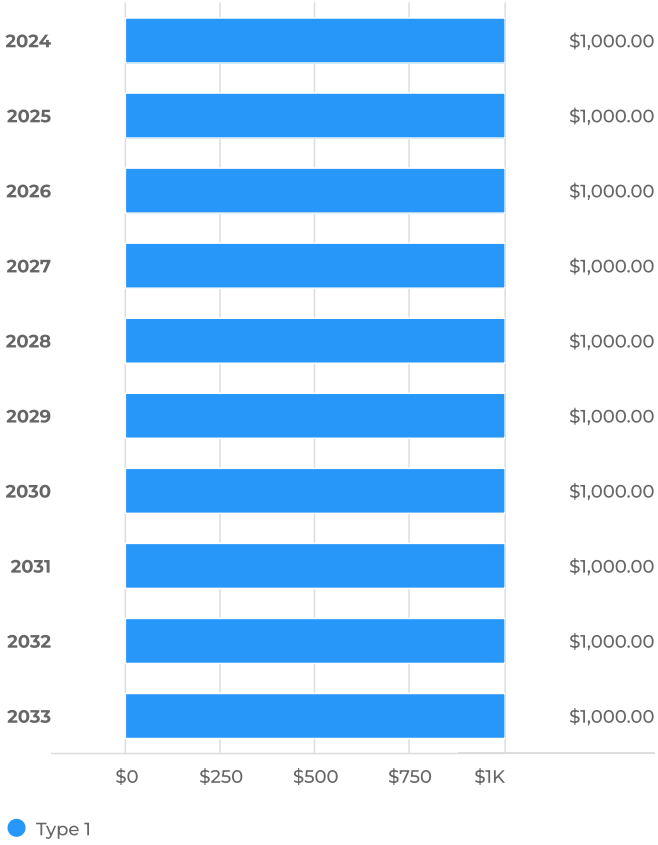
Funding Sources Breakdown

Funding Sources	FY2024	Total
Park Improvement Fund	$35,000	$35,000
Total	**$35,000**	**$35,000**

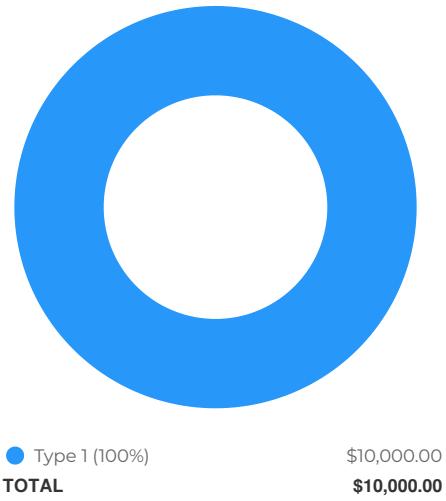
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$1,000	$10K	$10K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	Tot
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$10
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$10**

Fish Creek Open Space

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2027
Department	Parks and Recreation
Type	Other

Description

Improvements at Fish Creek Open Space. Maplewood acquired the 70-acre Fish Creek site in 2013 and constructed trails in 2016. Partner Great River Greening (GRG) conducted woodland and prairie restoration in 2012-2015. Maplewood and Ramsey County are discussing the possibility of this site becoming part of the Regional Park System. The next projects at the site, in partnership with Ramsey County, are installing a parking lot, shelter, and a rustic trail along the creek.

Images



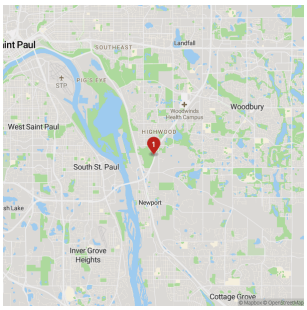
Fish Creek

Details

Project Number	PM16.005
Budget Impact Comments	Additional operating costs will be incurred to maintain the parking lot. These costs will be identified and incorporated into the annual budget after completion.
Category	Parks
Contact Person	Parks Manager
Useful Life	15 Years

Location

Address: Fish Creek Nature Preserve

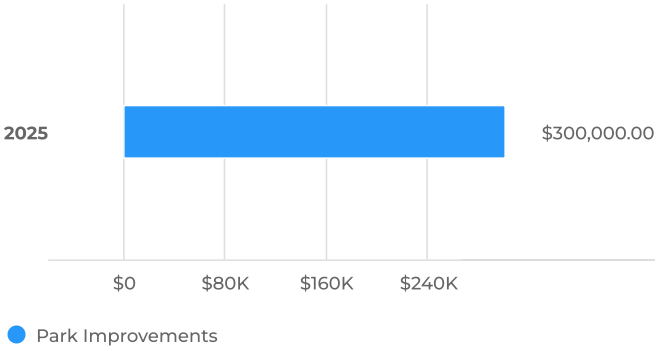


Capital Cost

Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

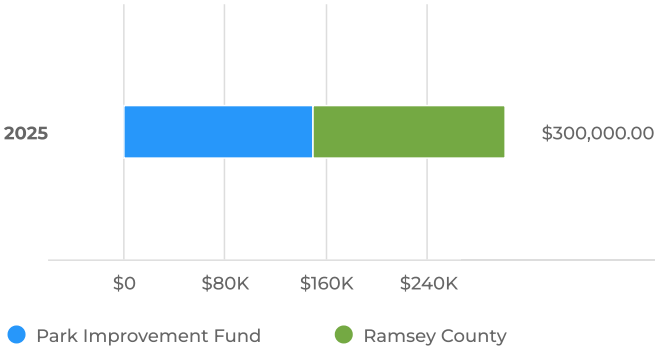
Capital Cost	FY2025	Total
Park Improvements	$300,000	$300,000
Total	**$300,000**	**$300,000**

Funding Sources

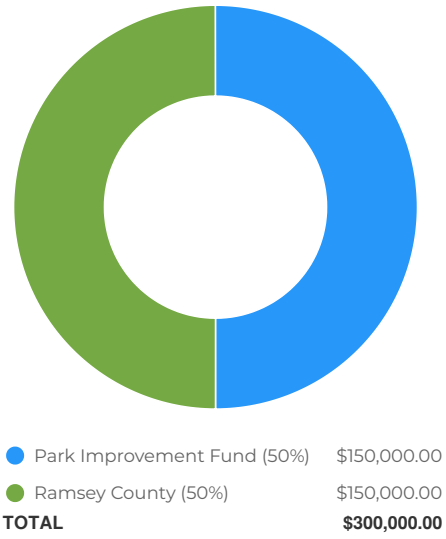
Total Budget (all years)
$300K

Project Total
$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

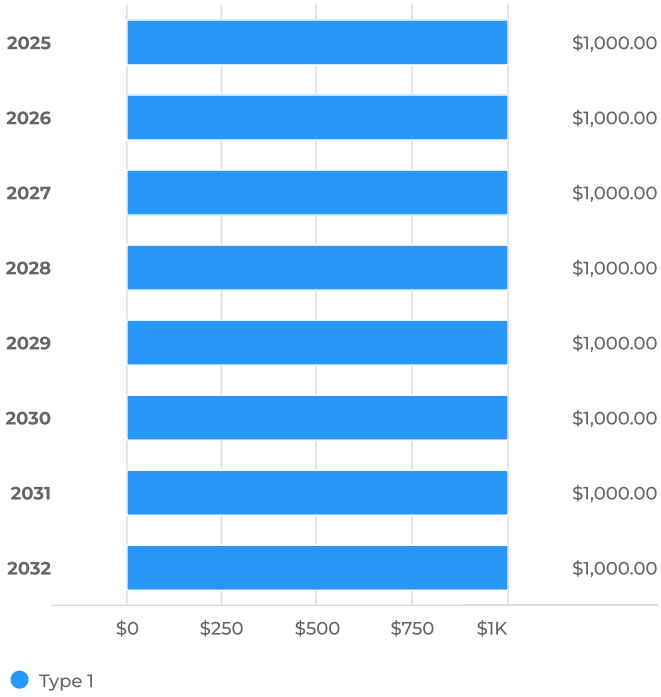
Funding Sources	FY2025	Total
Park Improvement Fund	$150,000	$150,000
Ramsey County	$150,000	$150,000
Total	**$300,000**	**$300,000**

Cost Savings

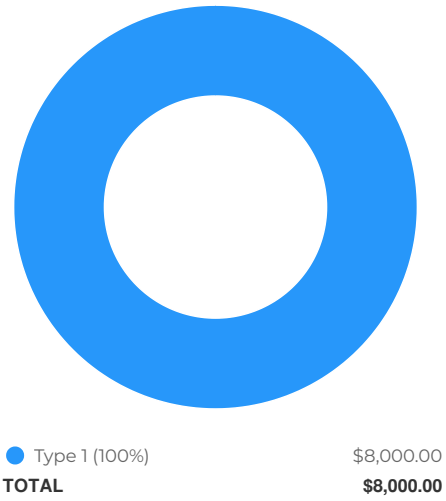
Total Budget (all years)
$8K

Project Total
$8K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

Harvest Park

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2023
Department	Parks and Recreation
Type	Other

Description

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

Images



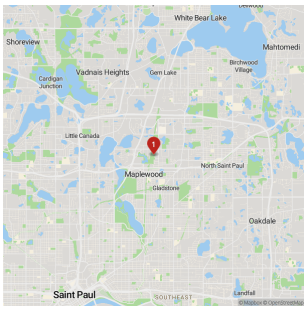
Harvest Park

Details

Project Number	PM14.020
Budget Impact Comments	Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.
Category	Parks
Contact Person	Parks Manager
Useful Life	15 Years

Location

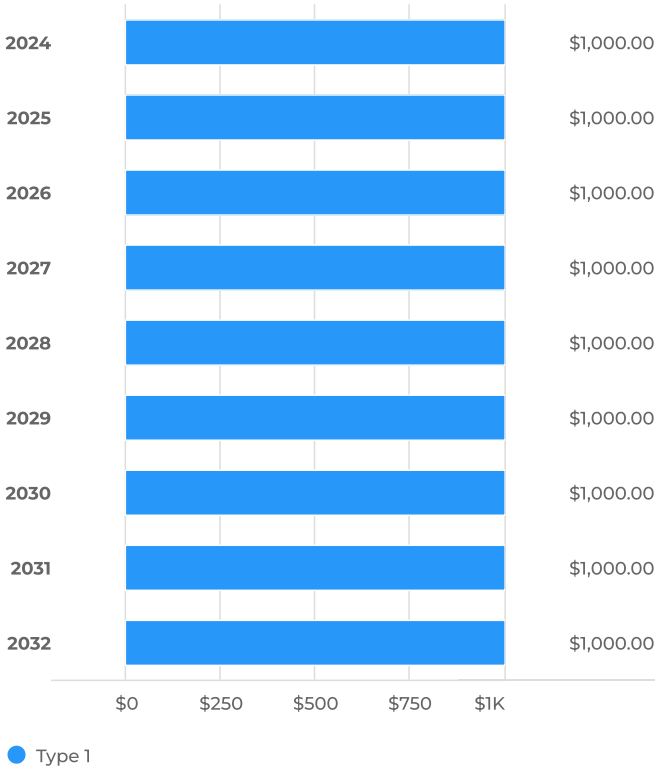
Address: Harvest Park



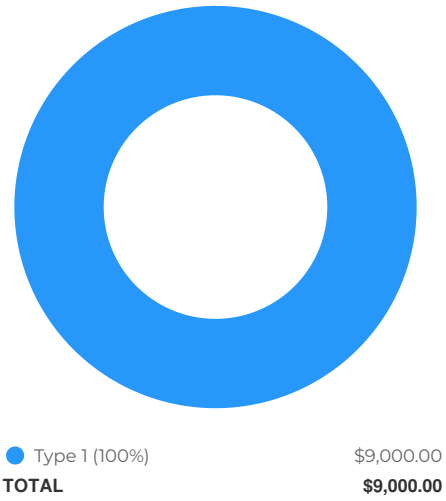
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$1,000	$9K	$9K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$9,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$9,000**

Hazelwood Park

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2024
Department	Parks and Recreation
Type	Other

Description

Creation and implementation of the Hazelwood Park Master Plan. Hazelwood Park is a 50-acre park located at 1663 Co. Road C. This park is reaching its effective life cycle and many of the amenities are in poor condition. In addition, one of the major recommendations in the Parks System Master Plan is to fill the need for destination or "signature" parks. Hazelwood is home to Maplewood's largest soccer complex and is the site for the City's largest community celebration on the Fourth of July. Staff will work with residents to develop a master plan for this park in 2024 with construction to begin in 2024. Key features will include a new playground, upgraded parking, natural resources restoration, field enhancements, picnic shelter/community gathering facility with restrooms. Staff will partner with the Watershed to address water quality issues within the park and surrounding areas. $50,000 for the master plan.

Images

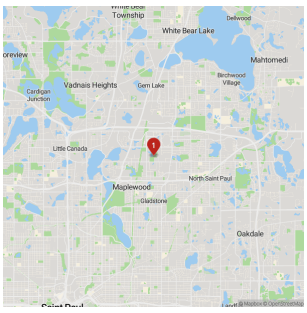


Details

Project Number	PM19.01
Budget Impact Comments	$1,000.00 per year starting 01/01/2025
Category	Parks
Contact Person	Parks Manager
Useful Life	25 Years

Location

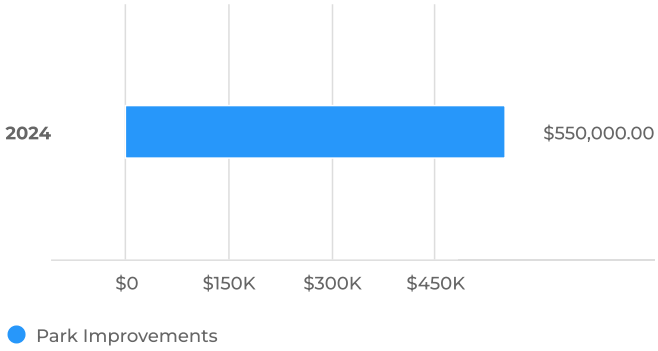
Address: Hazelwood Park



Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$550,000	$550K	$550K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Park Improvements	$550,000	$550,000
Total	**$550,000**	**$550,000**

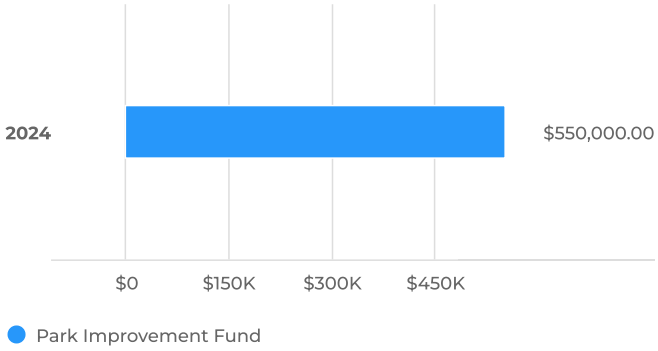
Funding Sources

FY2024 Budget
$550,000

Total Budget (all years)
$550K

Project Total
$550K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

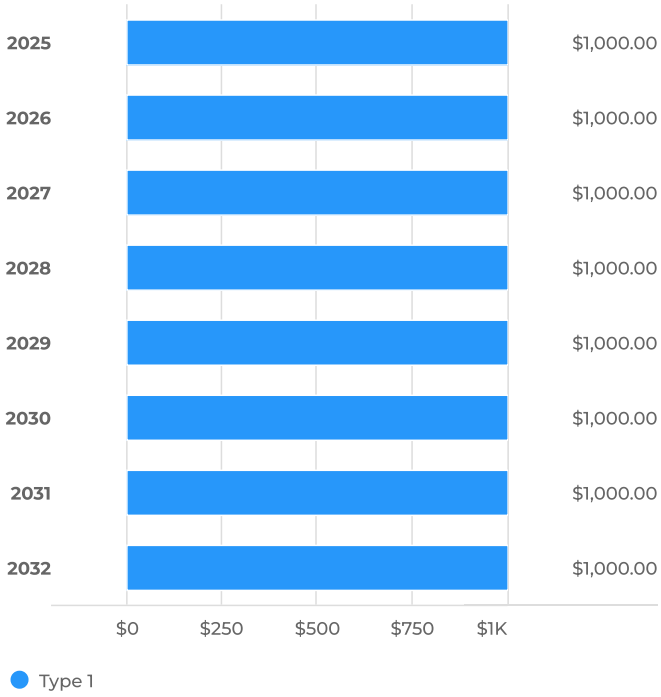
Funding Sources	FY2024	Total
Park Improvement Fund	$550,000	$550,000
Total	**$550,000**	**$550,000**

Operational Costs

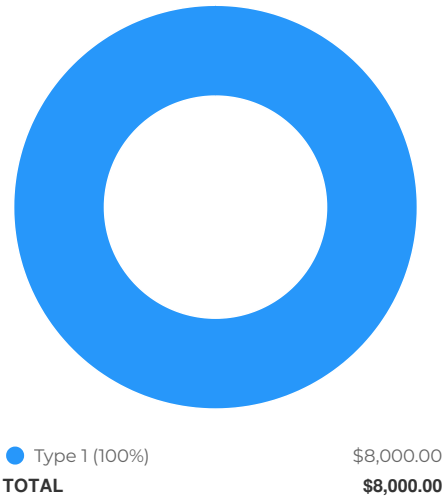
Total Budget (all years)
$8K

Project Total
$8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

Maplewood Nature Center Improvements

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Parks and Recreation
Type	Other

Description

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

Images



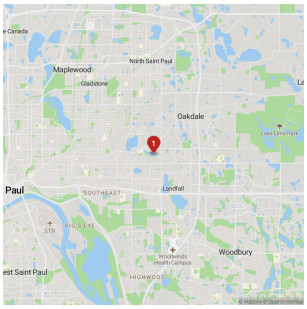
Nature Center Improvements

Details

Project Number	PM18.01
Budget Impact Comments	There will be no additional budget impact to the operating budget once this project is completed. Maintenance of these is already incorporated into the annual operating budget.
Category	Parks
Contact Person	Parks Manager
Useful Life	12 Years

Location

Address: Maplewood Nature Center

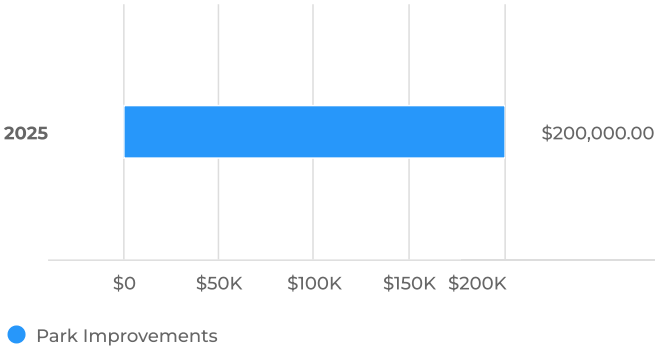


Capital Cost

Total Budget (all years)
$200K

Project Total
$200K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

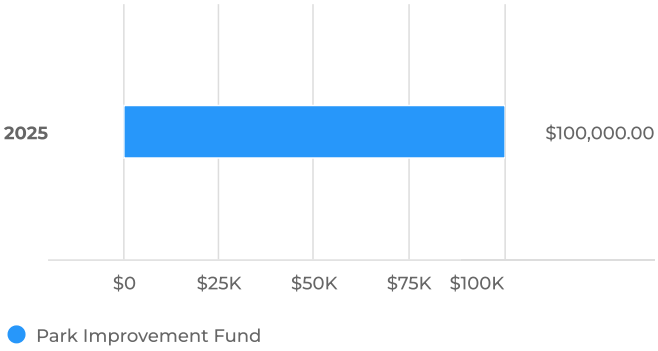
Capital Cost	FY2025	Total
Park Improvements	$200,000	$200,000
Total	**$200,000**	**$200,000**

Funding Sources

Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

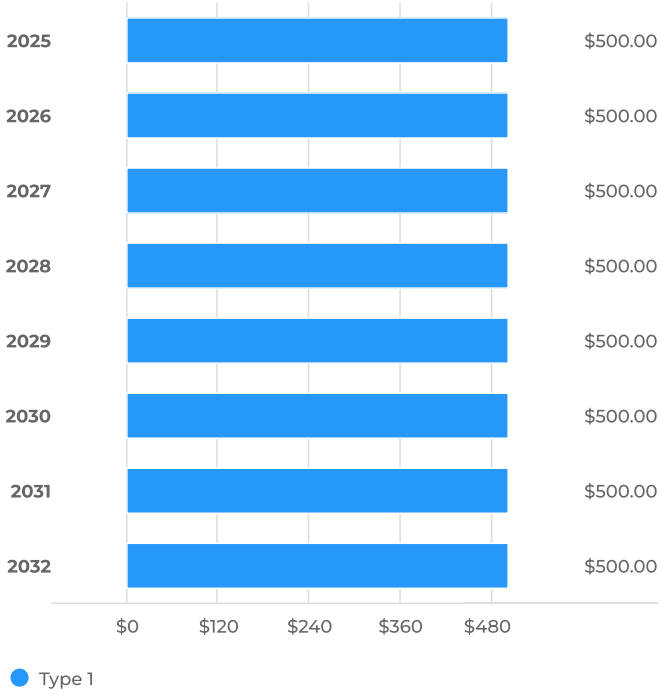
Funding Sources	FY2025	Total
Park Improvement Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Cost Savings

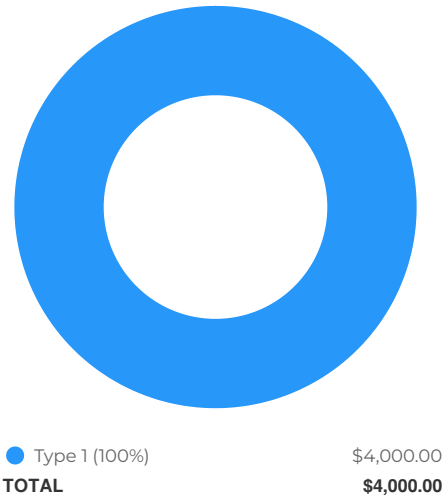
Total Budget (all years)
$4K

Project Total
$4K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$500	$500	$500	$500	$500	$500	$500	$500	$4,000
Total	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$4,000**

Open Space Improvements

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2027
Department	Parks and Recreation
Type	Other

Description

Provide funding for open space improvements. Maplewood's Neighborhood Preserve system includes 15 preserves. Seven of the sites have maintained trails and nine sites have received restoration or active management. The Parks System Master Plan calls for adding trails where appropriate and restoring sites to native vegetation. In 2019, restoration at Prairie Farm preserve was completed (funded by $62,000 grant) and enhancements at Priory Preserve were completed in 2022 (entry, boardwalk, sitting area, restoration). Trails will be constructed at Joy Park (2023), Spoon Lake (2024), and Prairie Farm (2025, short section). Restoration projects are planned for 2023, 2024 and 2027.

Images



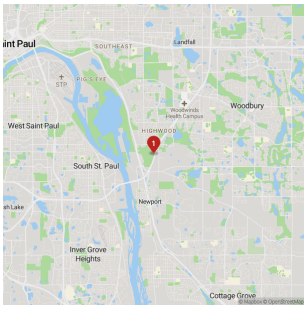
Open Space

Details

Project Number	PM08.06
Budget Impact Comments	$1,000.00 per year. The improvements will require maintenance. Staff time will be allocated to future budges once the improvements are completed.
Category	Parks
Contact Person	Parks Manager
Useful Life	20 Years

Location

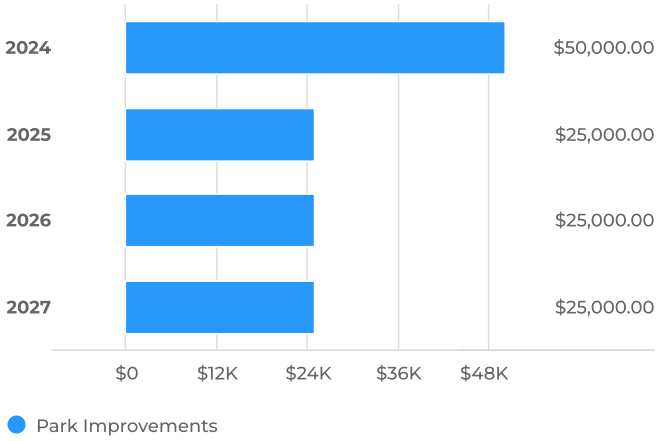
Address: Fish Creek Nature Preserve



Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$50,000	$125K	$125K

Capital Cost by Year



Capital Cost for Budgeted Years



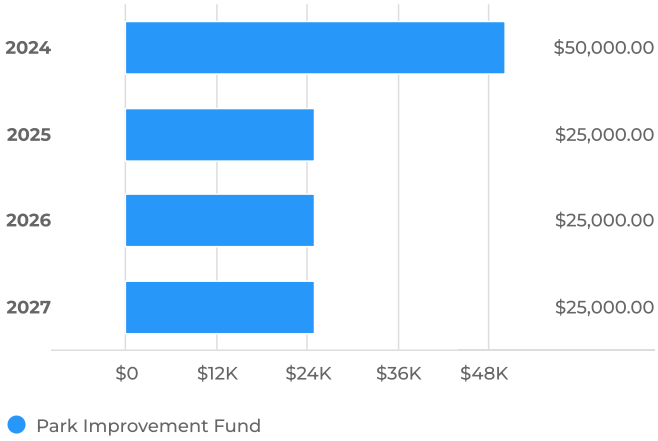
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	Total
Park Improvements	$50,000	$25,000	$25,000	$25,000	$125,000
Total	**$50,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$50,000	$125K	$125K

Funding Sources by Year



Funding Sources for Budgeted Years



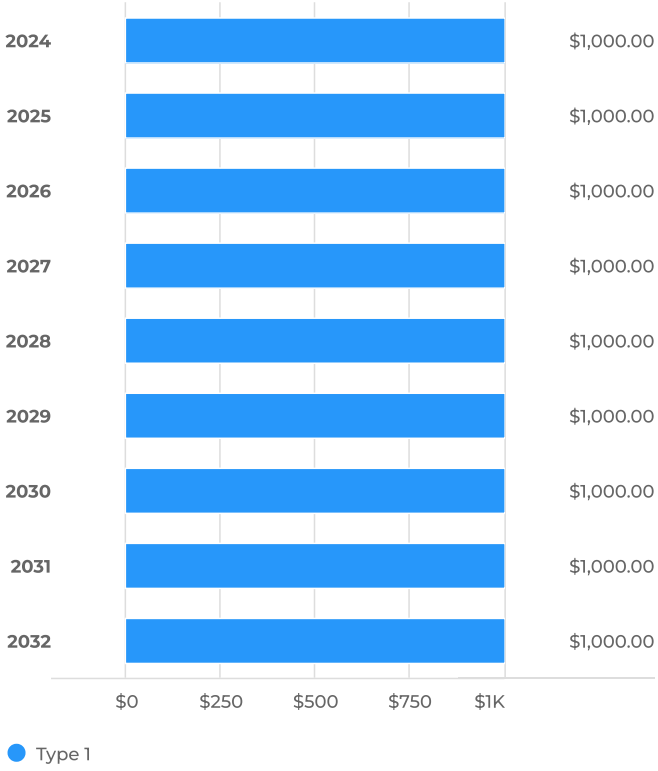
Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	Total
Park Improvement Fund	$50,000	$25,000	$25,000	$25,000	$125,000
Total	**$50,000**	**$25,000**	**$25,000**	**$25,000**	**$125,000**

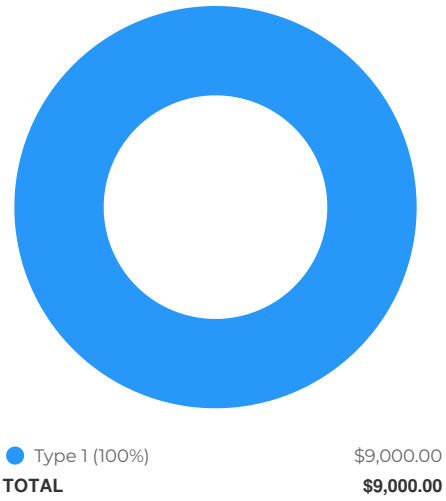
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$1,000	$9K	$9K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$9,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$9,000**

Park Maintenance & Reinvestment

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2025
Department	Parks and Recreation
Type	Other

Description

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

Images



Goodrich Park

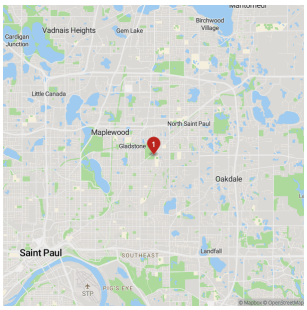
Goodrich

Details

Project Number	PM11.020
Budget Impact Comments	$1,000.00 per year 2022-2025. Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.
Category	Parks
Contact Person	Parks Manager
Useful Life	25 Years

Location

Address: Goodrich Field

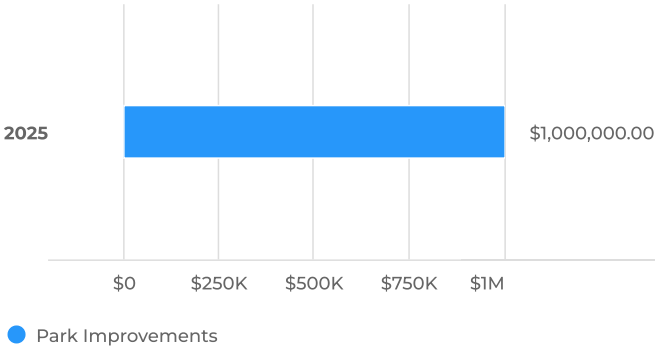


Capital Cost

Total Budget (all years)
$1M

Project Total
$1M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

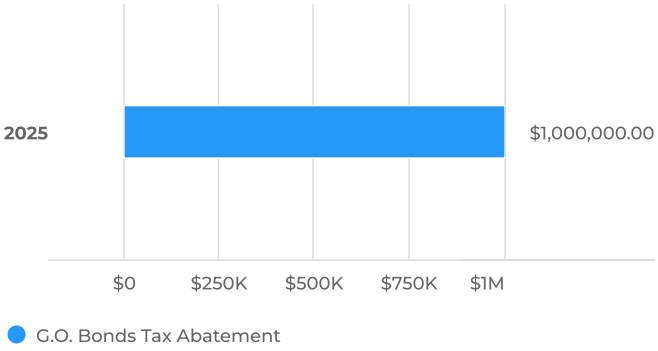
Capital Cost	FY2025	Total
Park Improvements	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

Funding Sources

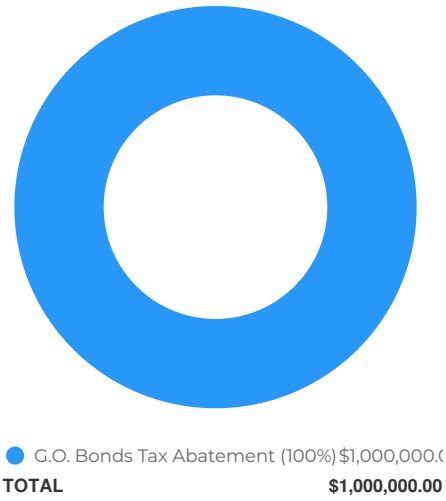
Total Budget (all years)
$1M

Project Total
$1M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

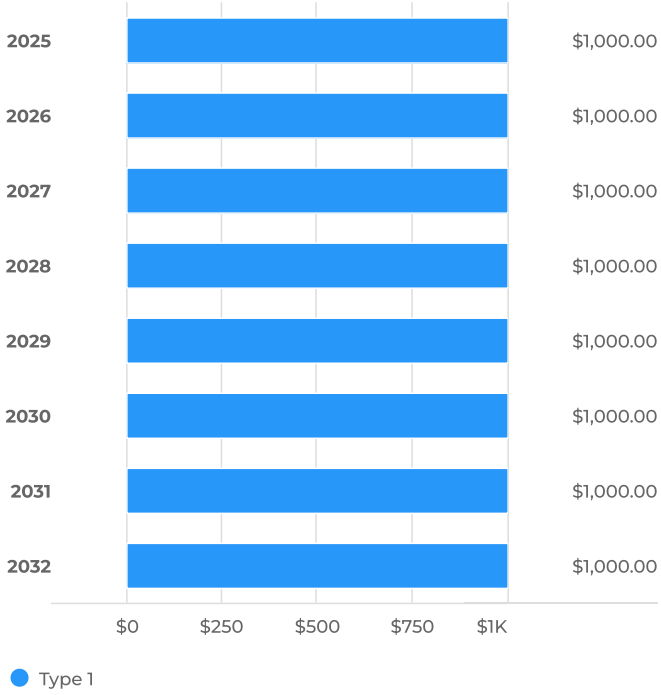
Funding Sources	FY2025	Total
G.O. Bonds Tax Abatement	$1,000,000	$1,000,000
Total	**$1,000,000**	**$1,000,000**

Operational Costs

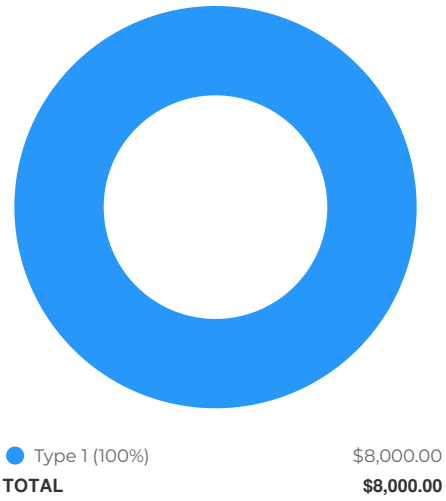
Total Budget (all years)
$8K

Project Total
$8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

Park Maintenance and Re-Investment

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2023
Department	Parks and Recreation
Type	Other

Description

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

Images



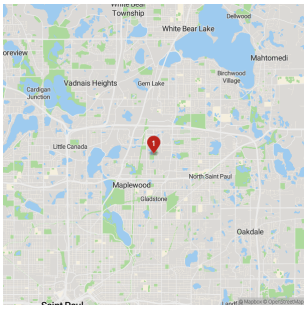
Park Maint

Details

Project Number	PM16.001
Budget Impact Comments	$10,000 per year 2022-2025. Equipment and facilities will require maintenance and periodic upgrades. These costs will be identified and built into the operating budget upon completion.
Category	Parks
Contact Person	Parks Manager
Useful Life	25 Years

Location

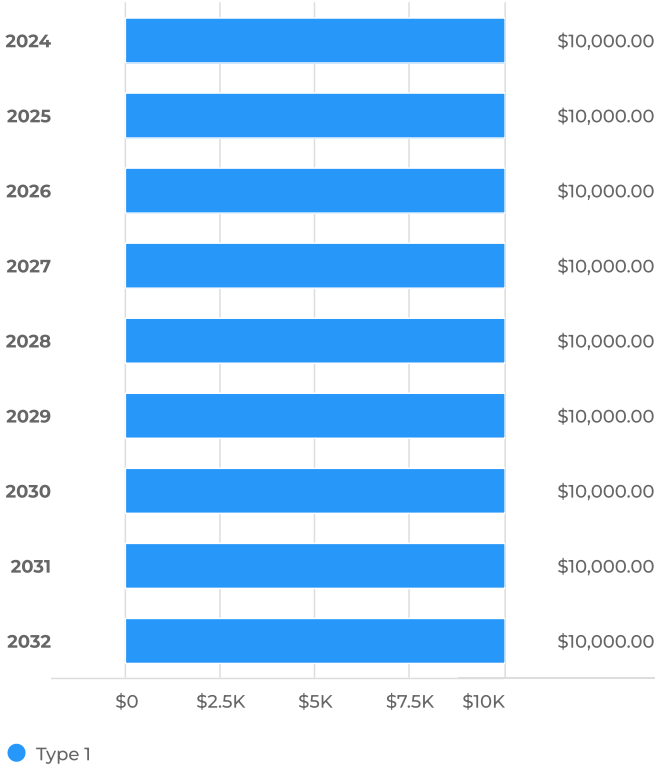
Address: Hazelwood Park



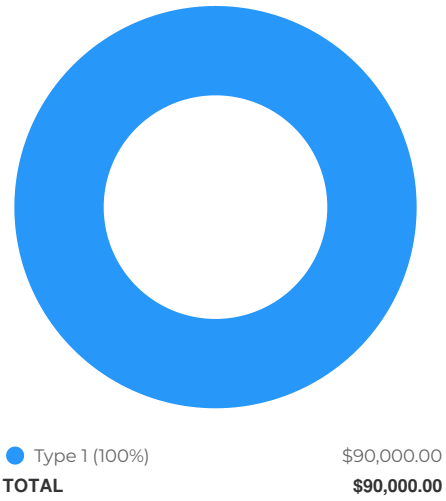
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$10,000	$90K	$90K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$90,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$90,000**

Park Upgrades to Existing Parks

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2029
Department	Parks and Recreation
Type	Other

Description

Community field upgrades, equipment, fences, courts at Nebraska, Sunset, Western Hills among others. A main theme identified by our Parks System Master Plan was "Taking care of what we have" in our aging parks system. This proposal will provide the City with resources to continue updating and/or replacing basketball and tennis courts, fields, fences and aging playgrounds to accomplish that goal.

Images



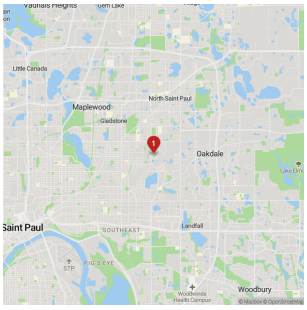
Park Upgrades

Details

Project Number	PM07.01
Budget Impact Comments	Savings of $500.00 or more per year due to lower annual maintenance.
Category	Parks
Contact Person	Parks Manager
Useful Life	15 Years

Location

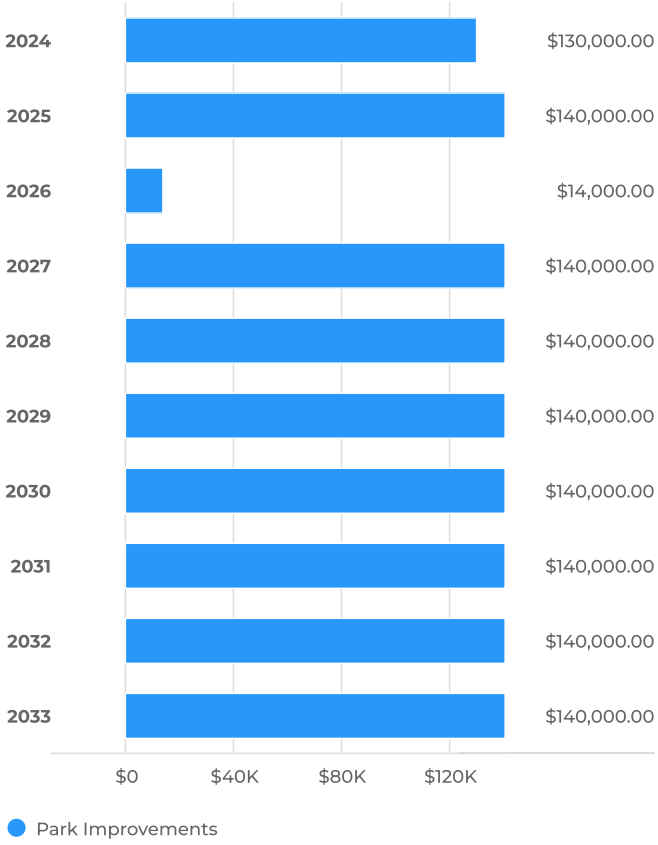
Address: Nebraska Park



Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$130,000	$1.264M	$1.264M

Capital Cost by Year



Capital Cost for Budgeted Years



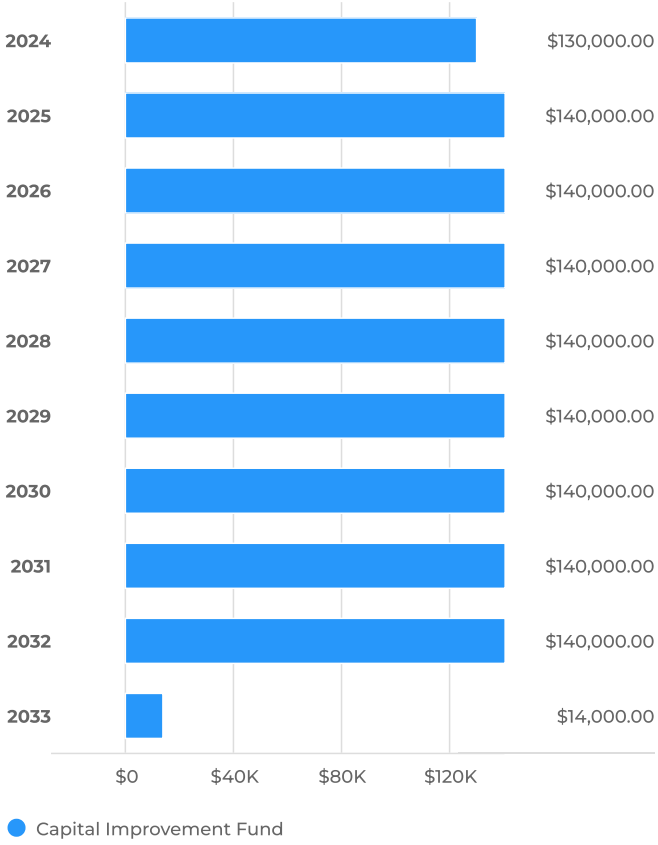
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Park Improvements	$130,000	$140,000	$14,000	$140,000	$140,000	$140,000	$140,000	$140,000	$140,000
Total	**$130,000**	**$140,000**	**$14,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**

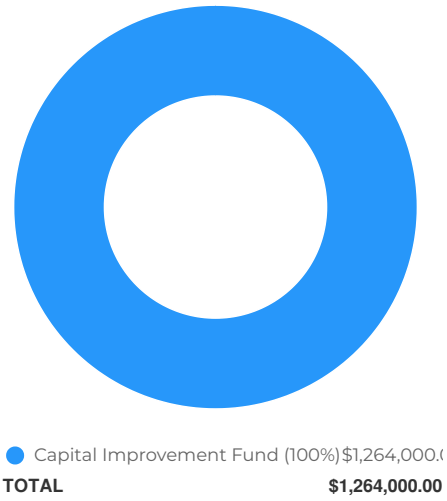
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$130,000	$1.264M	$1.264M

Funding Sources by Year



Funding Sources for Budgeted Years



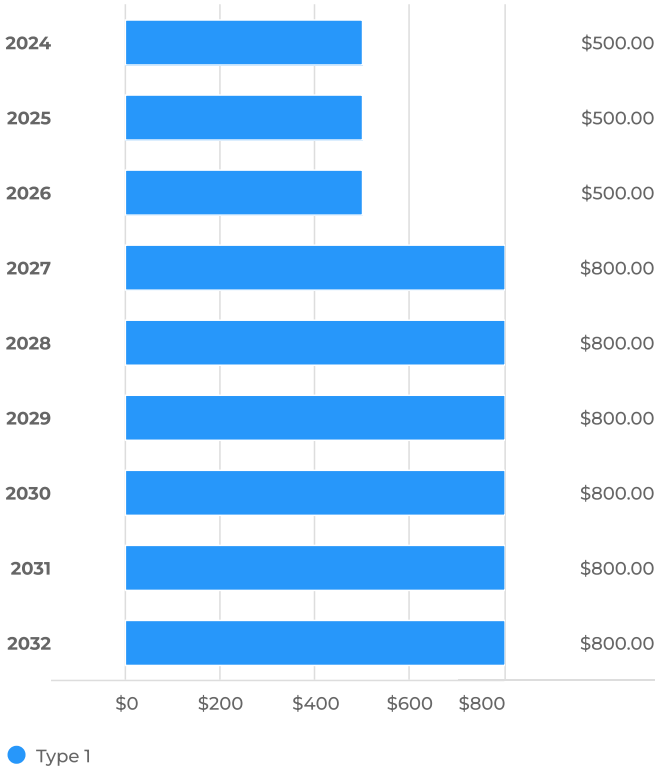
Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
Capital Improvement Fund	$130,000	$140,000	$140,000	$140,000	$140,000	$140,000	$140,000	$140,000	$140,000
Total	**$130,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**	**$140,000**

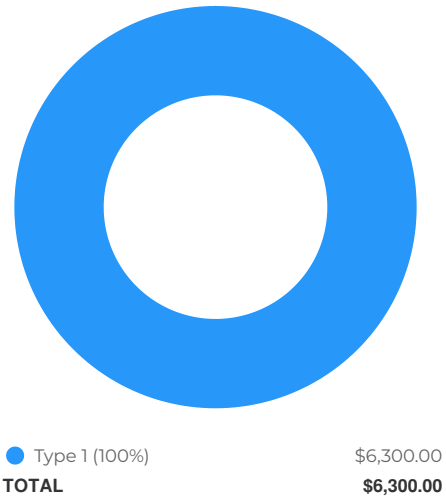
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$500	$6.3K	$6.3K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$500	$500	$500	$800	$800	$800	$800	$800	$800	$6,300
Total	**$500**	**$500**	**$500**	**$800**	**$800**	**$800**	**$800**	**$800**	**$800**	**$6,300**

Picnic Shelters in Maplewood Area Neighborhoods

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2026
Department	Parks and Recreation
Type	Other

Description

Planning and construction of picnic shelters at Western Hills, Pleasantview, and Vista Hills Parks. One of the outcomes of the Parks System Master Plan Process was that residents voiced a need for gathering places for families and celebrations. There is a noted absence of these facilities in certain areas of Maplewood, including in the Western Hills, Playcrest, Highland and Vista Hills neighborhoods. Many of the shelters that exist are in need of replacement.This proposal fills that need by adding picnic shelters complete with accessible amenities, and electricity/solar in these underserved areas of the City.

Images

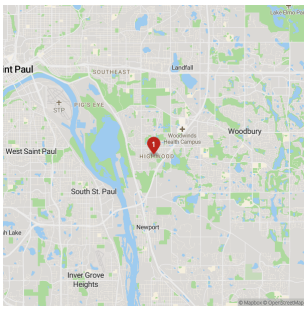


Details

Project Number	PM18.03
Budget Impact Comments	There will be minor maintenance added to the operating budget for future years.
Category	Parks
Contact Person	Parks Manager
Useful Life	25 Years

Location

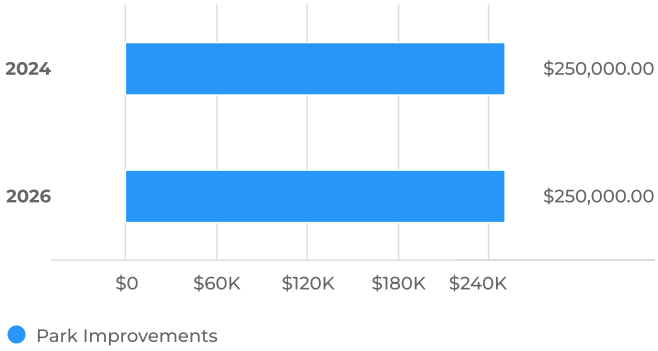
Address: Pleasantview Park



Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$250,000	$500K	$500K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2026	Total
Park Improvements	$250,000	$250,000	$500,000
Total	**$250,000**	**$250,000**	**$500,000**

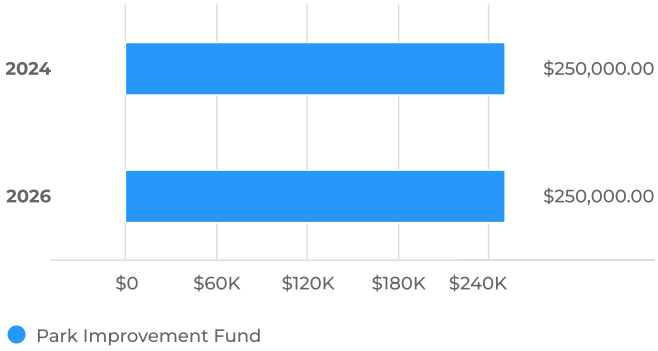
Funding Sources

FY2024 Budget
$250,000

Total Budget (all years)
$500K

Project Total
$500K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

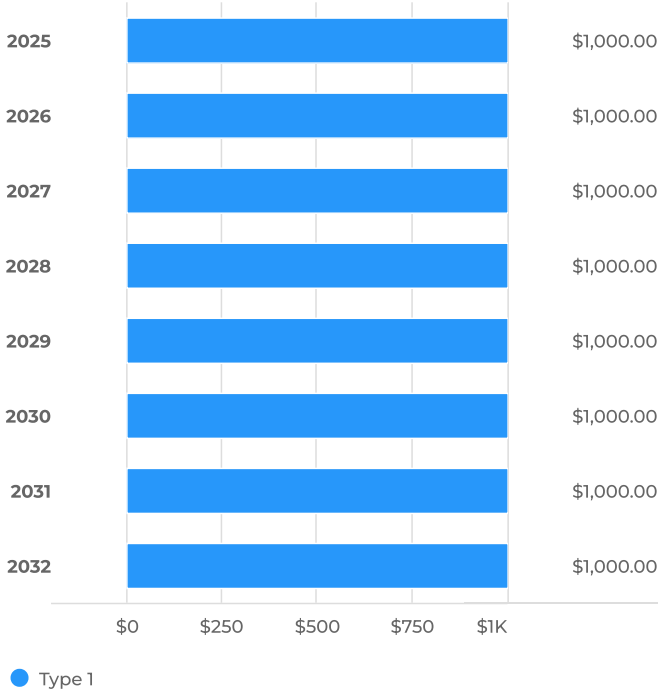
Funding Sources	FY2024	FY2026	Total
Park Improvement Fund	$250,000	$250,000	$500,000
Total	**$250,000**	**$250,000**	**$500,000**

Operational Costs

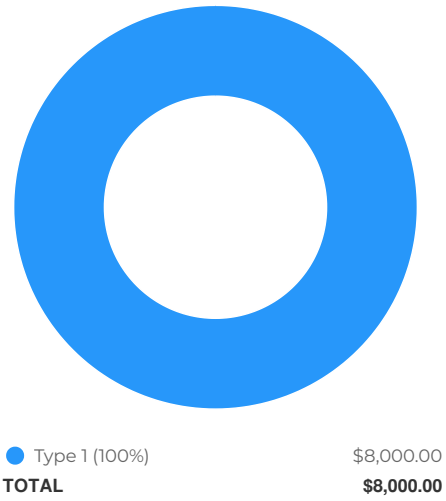
Total Budget (all years)
$8K

Project Total
$8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

Solar Panels and Electric Vehicle Charging Station for Wakefield Building

Overview

Request Owner	Audra Robbins, Parks Manager
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Parks and Recreation
Type	Other

Description

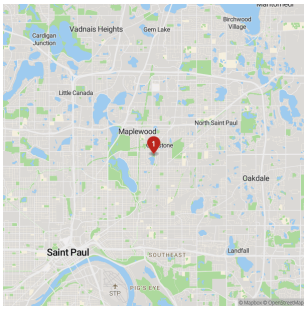
The Wakefield Community Building and parking lot were designed and constructed to have rooftop solar and an electric vehicle charging station installed at a future date. Installation of these items will help the City meet its Climate and Energy Goals. Project costs are estimated at $50,000 to $100,000 depending on the systems.

Details

Project Number	PM.2501
Budget Impact Comments	Once solar panels were installed there would be a significant savings on the enrgy costs for the Wakefield Community building.
Category	Parks
Contact Person	Parks Manager
Useful Life	20 Years

Location

Address: 1860 Hazelwood Street

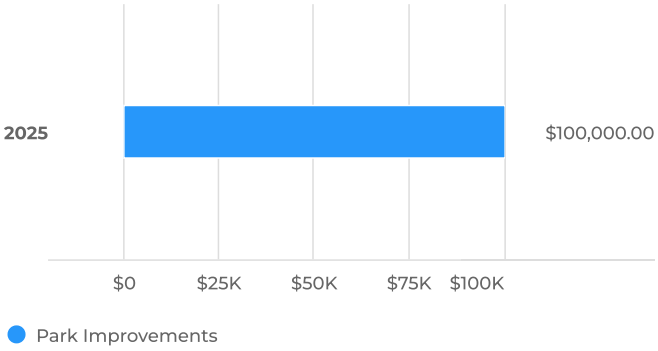


Capital Cost

Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

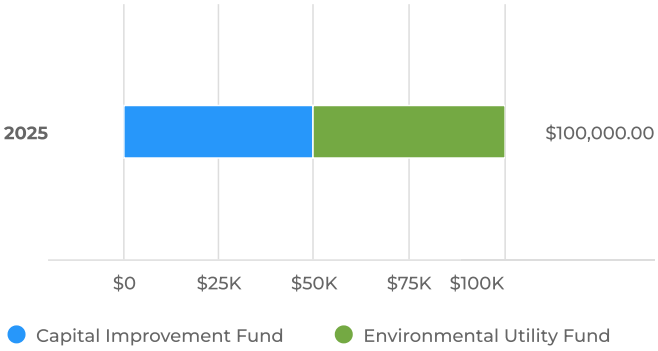
Capital Cost	FY2025	Total
Park Improvements	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

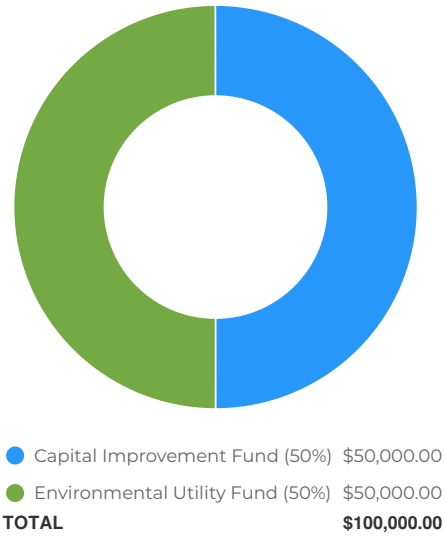
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

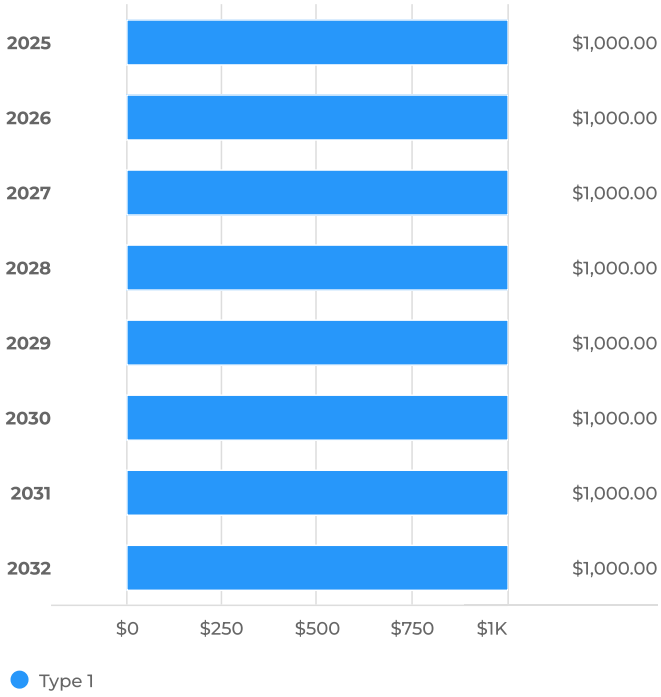
Funding Sources	FY2025	Total
Capital Improvement Fund	$50,000	$50,000
Environmental Utility Fund	$50,000	$50,000
Total	**$100,000**	**$100,000**

Operational Costs

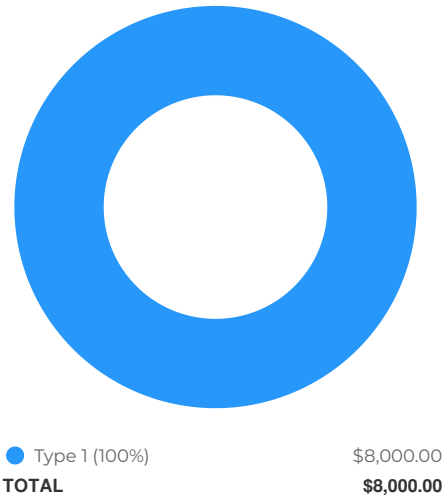
Total Budget (all years)
$8K

Project Total
$8K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

POLICE REQUESTS

Mobile Command Center

Overview

Request Owner	Dan Busack Busack, Deputy Police Chief
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Police
Type	Other

Description

A small van-type mobile command center to allow the police and fire departments to effectively respond to and coordinate emergency scenes with the appropriate equipment, technology, and resources. The estimated cost of the vehicle is $270,000 - $300,000.

Following the George Floyd incident in May 2020, the Maplewood Police Department experienced city-wide civil unrest and disorder. The response was coordinated from a squad car with a hand-held radio and a notebook. Since then, the agency has responded to many emergency scenes requiring a high-level of resources, technology, and coordination. When a mobile command center has been essential, the department has been reliant on the Ramsey County Sheriff's Office availability and response time. The Maplewood Police Department requires a mobile command vehicle to effectively respond to the ever-increasing and expanding emergency scenes. A mobile command vehicle will ensure that the necessary resources can be deployed quickly to where they are needed to ensure effective operational control of the scene. The mobile command vehicle can also be used by the Maplewood Fire Department, be a mobile crime lab for evidence processing at investigative scenes, and be used as a high visibility community outreach, educational and recruiting tool. Recognizing that the City has a limited budget, we have limited our request to a small van-type platform.

Images



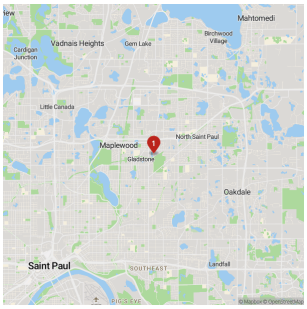
Mobile Command Center

Details

Project Number	PD23.01
Budget Impact Comments	Maintenance and fuel costs are estimated at $800/year
Category	Public Safety
Contact Person	Public Safety Director
Useful Life	10 Years

Location

Address: 1830 County Road B East



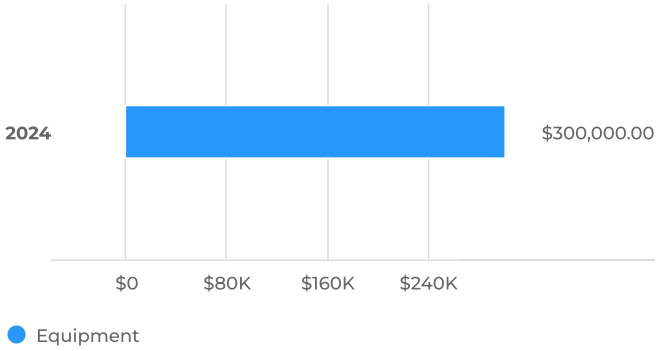
Capital Cost

FY2024 Budget
$300,000

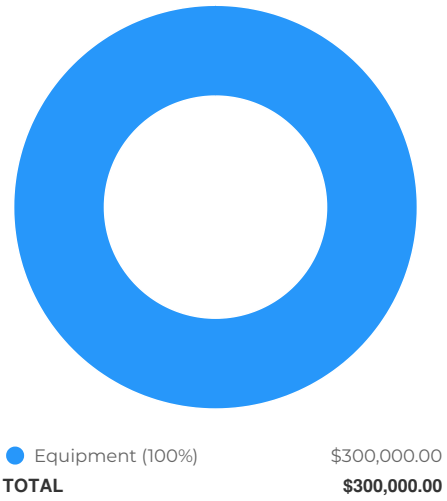
Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years



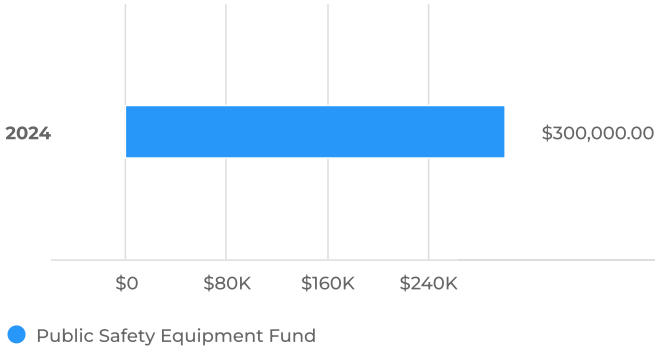
Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment	$300,000	$300,000
Total	**$300,000**	**$300,000**

Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$300,000	$300K	$300K

Funding Sources by Year



Funding Sources for Budgeted Years



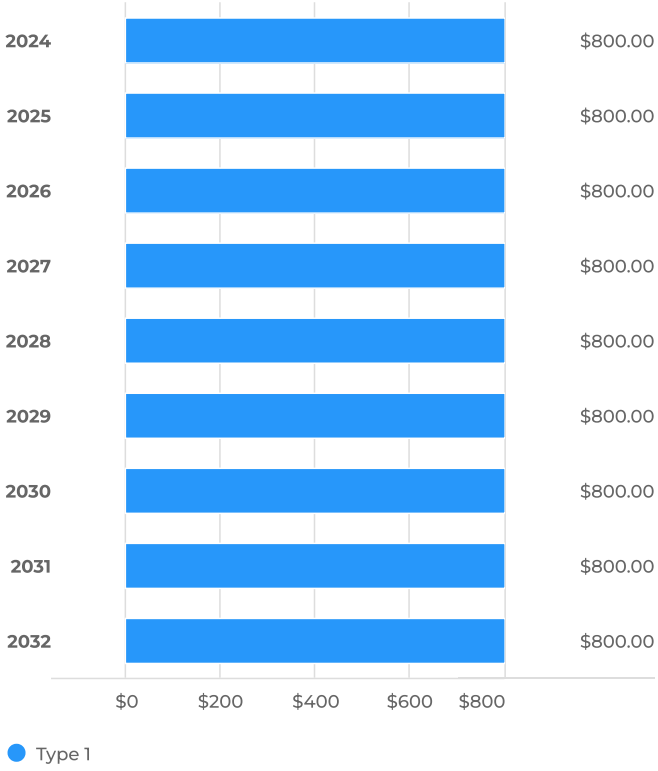
Funding Sources Breakdown

Funding Sources	FY2024	Total
Public Safety Equipment Fund	$300,000	$300,000
Total	**$300,000**	**$300,000**

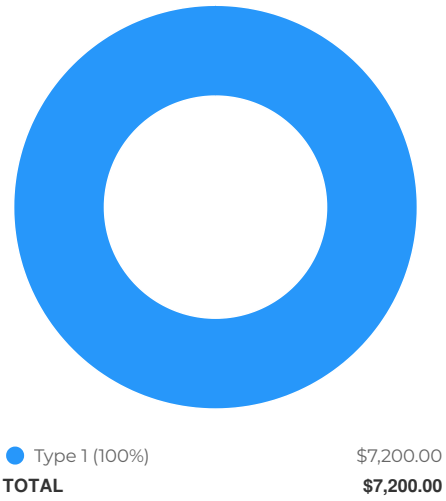
Operational Costs

FY2024 Budget	Total Budget (all years)	Project Total
$800	$7.2K	$7.2K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$800	$800	$800	$800	$800	$800	$800	$800	$800	$7,200
Total	**$800**	**$800**	**$800**	**$800**	**$800**	**$800**	**$800**	**$800**	**$800**	**$7,200**

Squad Replacement

Overview

Request Owner	Dan Busack Busack, Deputy Police Chief
Est. Start Date	01/01/2022
Est. Completion Date	12/31/2026
Department	Police
Type	Other

Description

Each year the police department needs to replace four to six marked squad cars and one unmarked squad car. The fully burdened cost of police squads is $48,869. Instead of building in an annual inflation increase, it is recognized that certain elements (e.g., light bars, push bumpers) may or may not be replaced depending on condition and serviceability. The vehicles are purchased through the State Cooperative Purchasing Program. In recognition that effective policing efforts require high visibility and high mobility, the department needs to maintain and invest in fleet operations. As vehicles become more efficient and as we collect and evaluate data about the best fleet resources for specific types of police work, maintaining a current and operational fleet is critical. Marked police vehicles are the primary means of responsive service delivery. At present the police department operates 26 marked squads. With the exception of two police reserve squads, a marked police car has a useful life for approximately 40 months - 100,000 to 120,000 miles.

Images



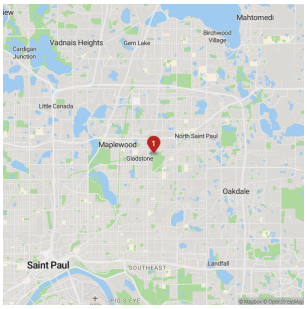
Squad Cars

Details

Project Number	PD21.01
Budget Impact Comments	Adhering to the appropriate replacement schedule has a positive impact on the operating budget by minimizing maintenance costs and down time. Costs are difficult to quantified because the regular replacement of squad cars is ongoing, creating little change in maintenance costs.
Category	Public Safety
Contact Person	Public Safety Director
Useful Life	5 Years

Location

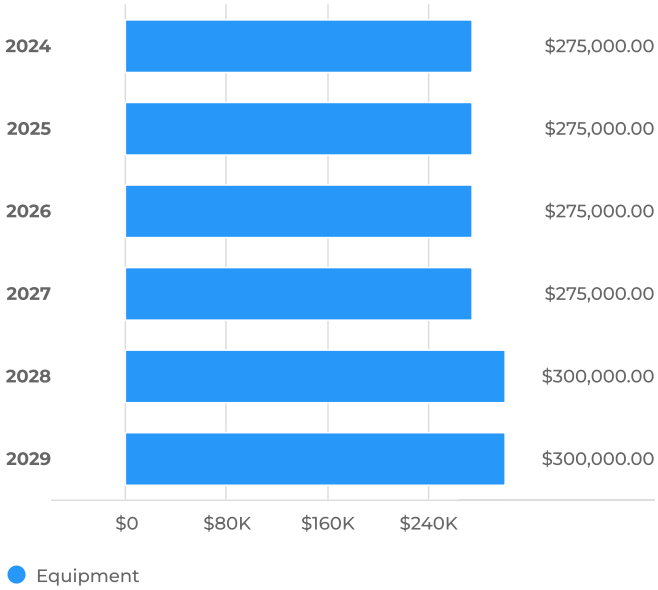
Address: 1830 County Road B East



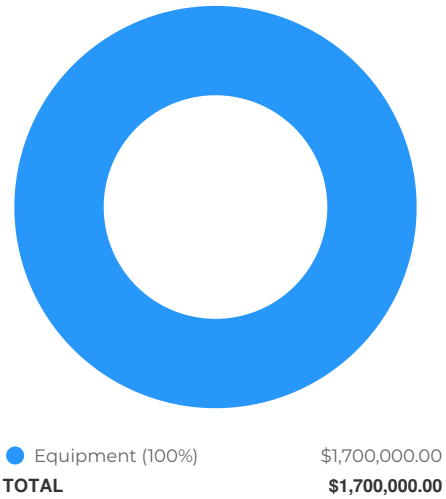
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$275,000	$1.7M	$1.7M

Capital Cost by Year



Capital Cost for Budgeted Years



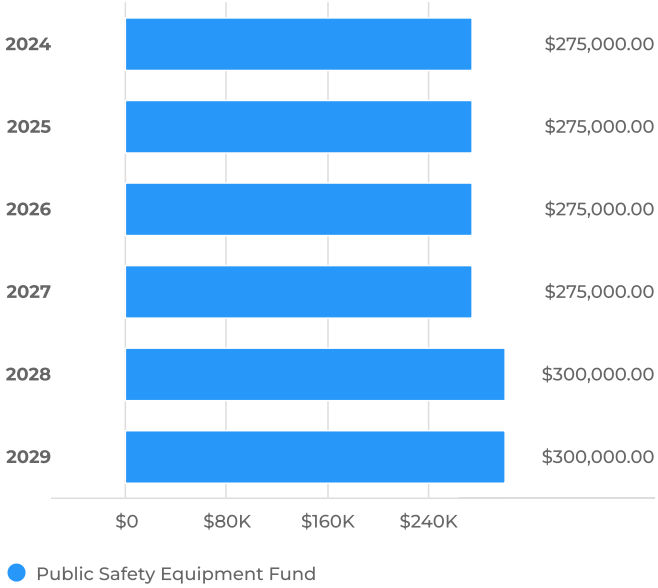
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Equipment	$275,000	$275,000	$275,000	$275,000	$300,000	$300,000	$1,700,000
Total	**$275,000**	**$275,000**	**$275,000**	**$275,000**	**$300,000**	**$300,000**	**$1,700,000**

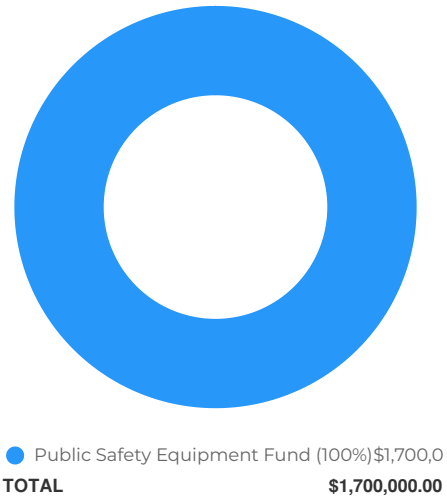
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$275,000	$1.7M	$1.7M

Funding Sources by Year



Funding Sources for Budgeted Years



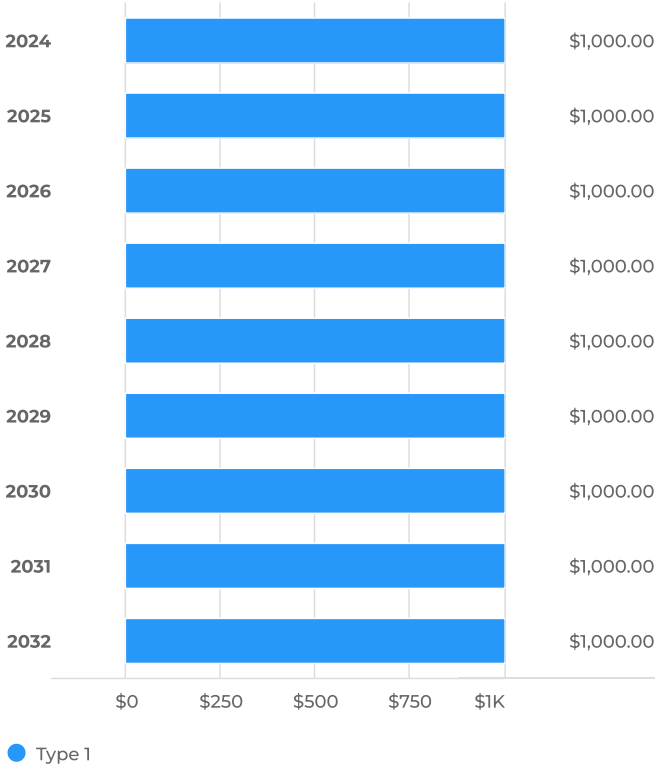
Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Public Safety Equipment Fund	$275,000	$275,000	$275,000	$275,000	$300,000	$300,000	$1,700,000
Total	**$275,000**	**$275,000**	**$275,000**	**$275,000**	**$300,000**	**$300,000**	**$1,700,000**

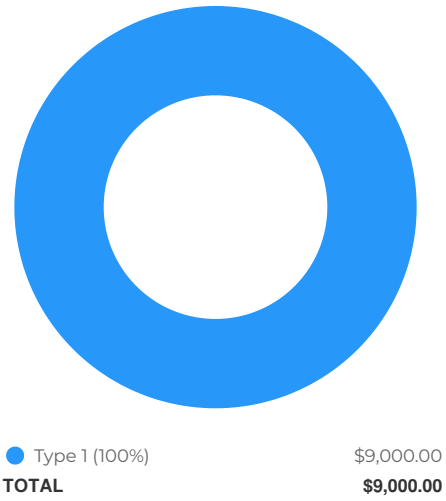
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$1,000	$9K	$9K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$9,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$9,000**

PUBLIC WORKS REQUESTS

2024 Maplewood Street Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

Description

The 2024 Maplewood Street Improvements project consists of two major areas totaling 4.31 miles of street improvements.

Area A: Consists of the Maplewood Dr./Cypress neighborhood area streets which are proposed to be reclaimed due to poor pavement condition. This type of rehabilitation work is done in areas with concrete curb and gutter and have underground utilities in good condition. The streets in project Area A are in poor condition and in need of repair. The streets include Maplewood Dr. E., Duluth St., Connor Ave., Edgehill Ct., Hilltop Ct., English St., Cypress St., Sextant Ave., Adele St., Demont Ave. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced.

1.98 miles of streets, Average PCI: 36/100

Area B: Consists of the East Shore Drive Area neighborhood streets which are proposed to be fully reconstructed. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements. These streets have continued to deteriorate and will require a full reconstruction with the addition of concrete curb and gutter. The following streets are included in the improvements: East Shore Dr., Adele St., Gordon Ave., Ripley Ave., Sophia Ave., Walter St., Fenton Ave., Phalen Pl., Sophia Ave., and Ide St. This project lies directly north of Lake Phalen. The proposed project will also include pavement replacement, watermain replacement on several of the above streets, and unique storm water treatment methods along with the installation of drainage infrastructure. This project includes $30,000 for fog seal preventative maintenance treatment (area to be determined) and $100,000 for sanitary sewer main lining (location to be determined).

2.33 miles of street, Average PCI: 31/100

Images



Area A



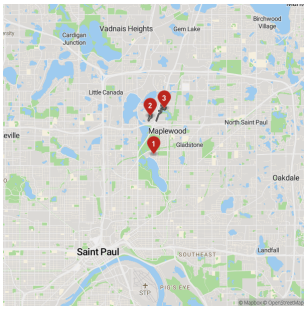
Area B

Reclaim Project

Details

Project Number	PW20.08
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $10,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 years

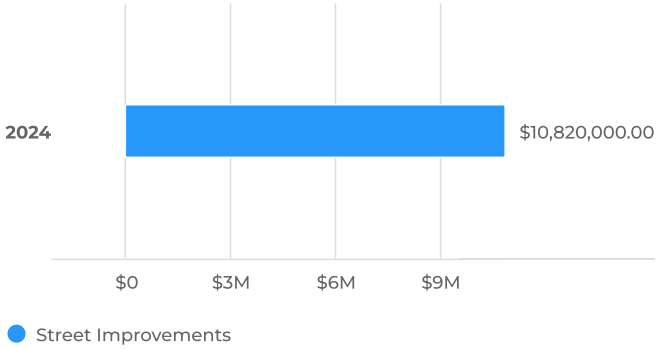
Location



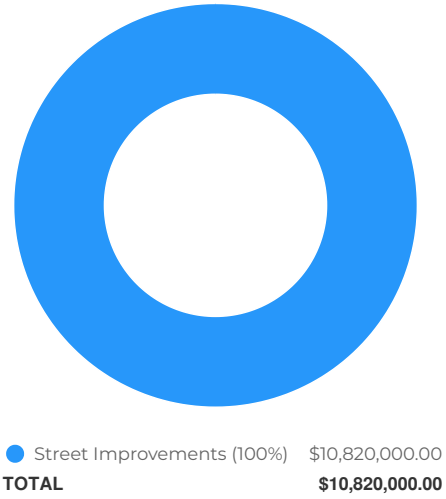
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$10,820,000	$10.82M	$10.82M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Street Improvements	$10,820,000	$10,820,000
Total	**$10,820,000**	**$10,820,000**

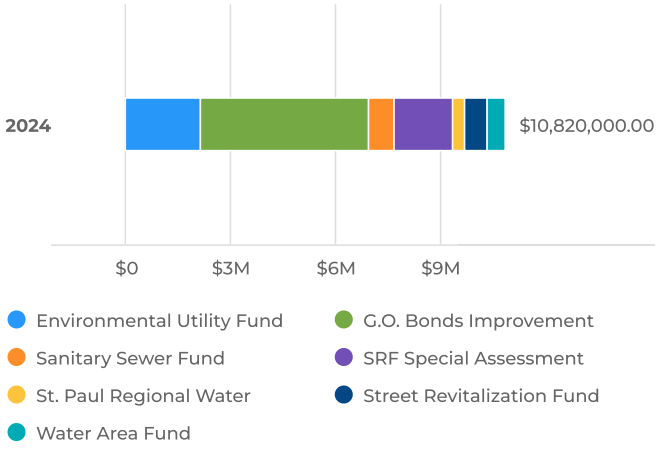
Funding Sources

FY2024 Budget
$10,820,000

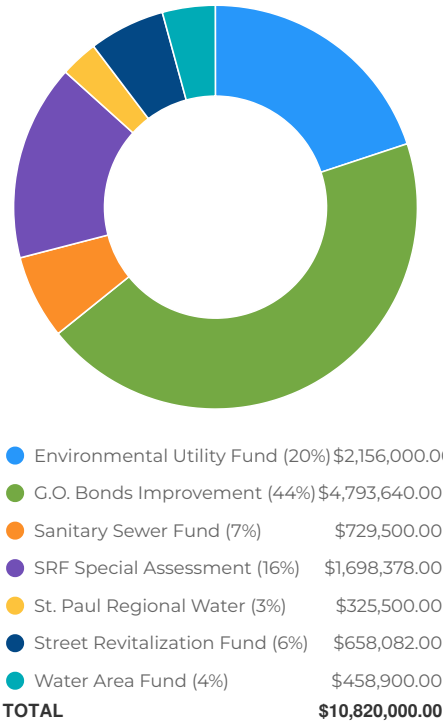
Total Budget (all years)
$10.82M

Project Total
$10.82M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
G.O. Bonds Improvement	$4,793,640	$4,793,640
Environmental Utility Fund	$2,156,000	$2,156,000
Sanitary Sewer Fund	$729,500	$729,500
Water Area Fund	$458,900	$458,900
Street Revitalization Fund	$658,082	$658,082
St. Paul Regional Water	$325,500	$325,500
SRF Special Assessment	$1,698,378	$1,698,378
Total	**$10,820,000**	**$10,820,000**

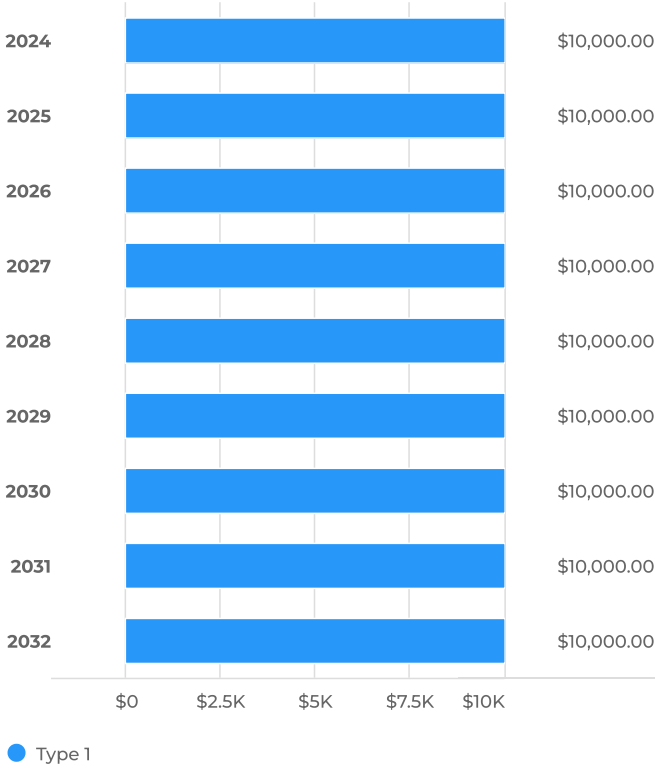
Cost Savings

FY2024 Budget
$10,000

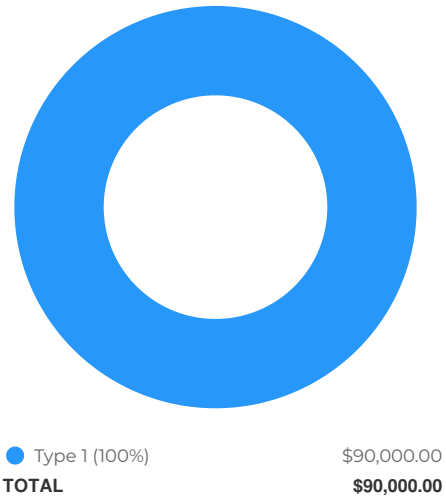
Total Budget (all years)
$90K

Project Total
$90K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$90,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$90,000**

2025 Maplewood Street Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Public Works
Type	Other

Description

The 2025 Maplewood Street Improvements project consists of two major areas totaling 4.12 miles of street improvements.

Area A: Consists of streets in the South Leg area which are proposed to be reclaimed due to poor pavement condition. This type of rehabilitation work is done in areas with concrete curb and gutter which have underground utilities in good condition. The streets in project Area A in poor condition and in need of repair. The streets include 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 existing pavement is proposed to be reclaimed and replaced.

2.85 miles of streets, Average PCI: 49/100

Area B: Consists of Prosperity Road and Hazelwood Street which are proposed to be fully reconstructed. Prosperity Road and Hazelwood Street are currently built as a rural section road with no curb and gutter. These roads have continued to deteriorate and will require a full reconstruction with concrete curb and gutter. As part of the full reconstruction, Prosperity Road and Hazelwood Street will be designed to meet the requirement of the City's Living Streets Policy. The proposed improvements will also include pavement replacement, installation of concrete curb and gutter, pedestrian improvements and replacement of the existing water main. The project includes $30,000 for fog seal preventative maintenance treatment (area to be determined) and $100,000 for sanitary sewer main lining (location to be determined).

1.27 miles of streets, Average PCI: 36/100

Images



Area A



Area B

Details

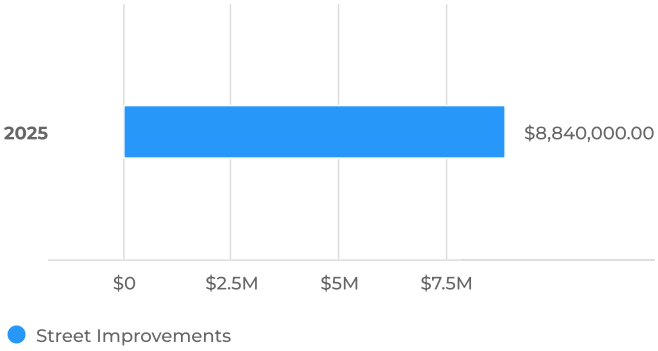
Project Number	PW22.04
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $10,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Capital Cost

Total Budget (all years)
$8.84M

Project Total
$8.84M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

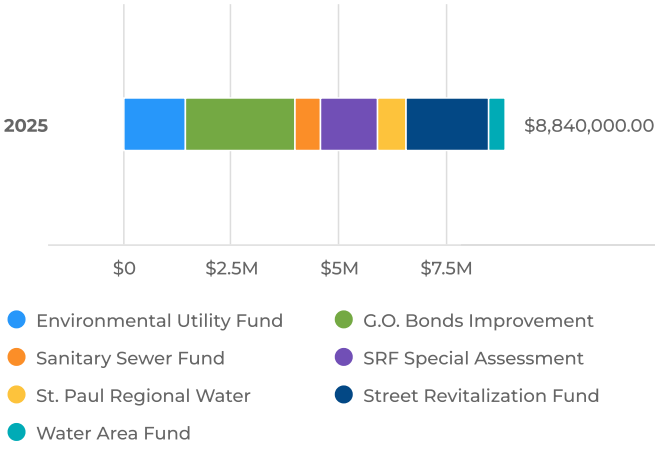
Capital Cost	FY2025	Total
Street Improvements	$8,840,000	$8,840,000
Total	**$8,840,000**	**$8,840,000**

Funding Sources

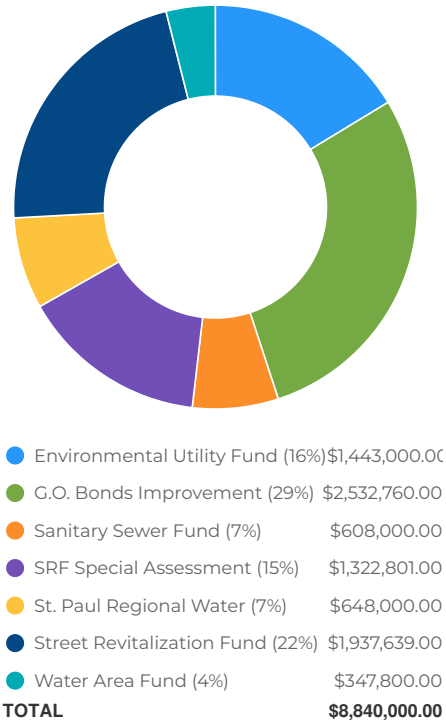
Total Budget (all years)
$8.84M

Project Total
$8.84M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

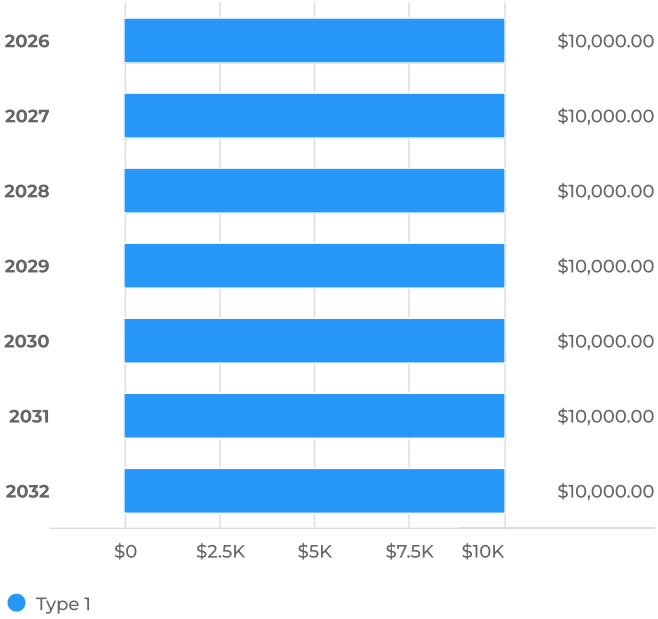
Funding Sources	FY2025	Total
G.O. Bonds Improvement	$2,532,760	$2,532,760
Environmental Utility Fund	$1,443,000	$1,443,000
Sanitary Sewer Fund	$608,000	$608,000
Water Area Fund	$347,800	$347,800
Street Revitalization Fund	$1,937,639	$1,937,639
St. Paul Regional Water	$648,000	$648,000
SRF Special Assessment	$1,322,801	$1,322,801
Total	**$8,840,000**	**$8,840,000**

Cost Savings

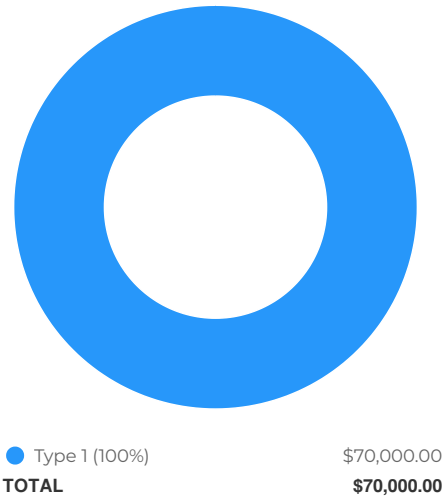
Total Budget (all years)
$70K

Project Total
$70K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$70,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$70,000**

2026 Maplewood Street Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2026 Maplewood Street Improvements project consists of two major areas totaling 4.21 miles of street improvements.

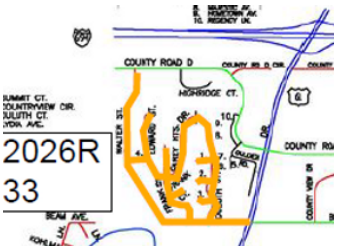
Area A: Consists of Walter/Beam neighborhood area streets which are proposed to be reclaimed due to poor pavement condition. This type of work is done in areas with concrete curb and gutter which have underground utilities in good condition. The streets in project Area A are in poor condition and in need of repair. The streets include Walter St., Beam Ave., Duluth St., Duluth Ct., Countryview Cir., Summit Ct., Frank St., Frank Ct., Lydia Ave., Carey Hts. Dr., and Edward St.. These streets have existing concrete curb and gutter which will be maintained and the existing pavement is proposed to be reclaimed and replaced.

2.25 miles of streets, Average PCI: 33/100

Area B: Consists of County Road C neighborhood area streets which are proposed to be fully reconstructed. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs, and pedestrian improvements. These streets have continued to deteriorate and will require a full reconstruction with the addition of concrete curb and gutter. The following streets are included in the improvements: 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, storm water treatment methods, and installation of drainage infrastructure. This project includes $30,000 for fog seal preventative maintenance treatment (area to be determined) and $100,000 for sanitary sewer main lining (location to be determined).

1.96 miles of street, Average PCI: 20/100

Images



Area A

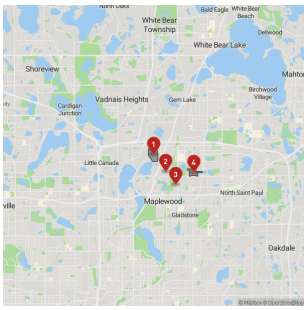


Area B

Details

Project Number	PW18.09
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $10,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

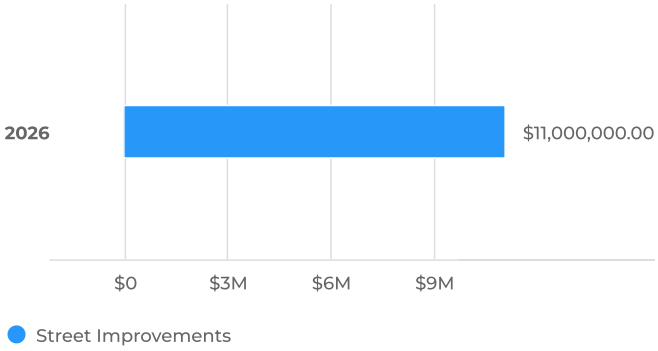


Capital Cost

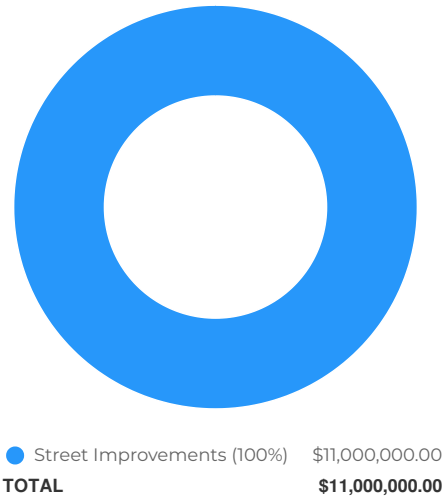
Total Budget (all years)
$11M

Project Total
$11M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

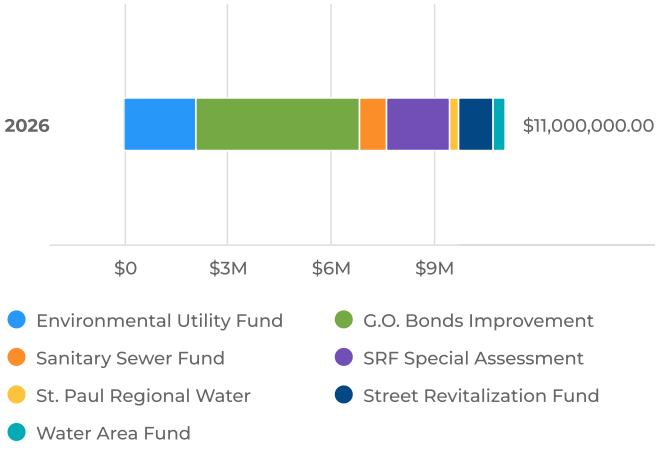
Capital Cost	FY2026	Total
Street Improvements	$11,000,000	$11,000,000
Total	**$11,000,000**	**$11,000,000**

Funding Sources

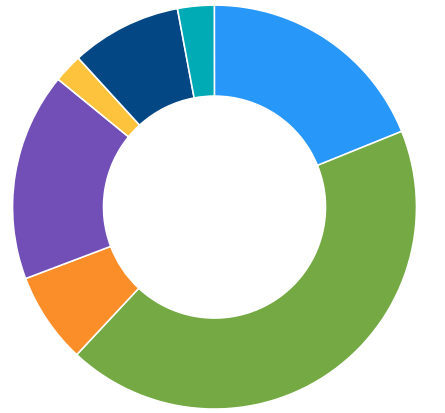
Total Budget (all years)
$11M

Project Total
$11M

Funding Sources by Year



Funding Sources for Budgeted Years



Environmental Utility Fund (19%)	$2,077,000.0
G.O. Bonds Improvement (43%)	$4,738,400.00
Sanitary Sewer Fund (7%)	$802,000.00
SRF Special Assessment (17%)	$1,832,250.00
St. Paul Regional Water (2%)	$254,700.00
Street Revitalization Fund (9%)	$972,450.00
Water Area Fund (3%)	$323,200.00
TOTAL	**$11,000,000.00**

Funding Sources Breakdown

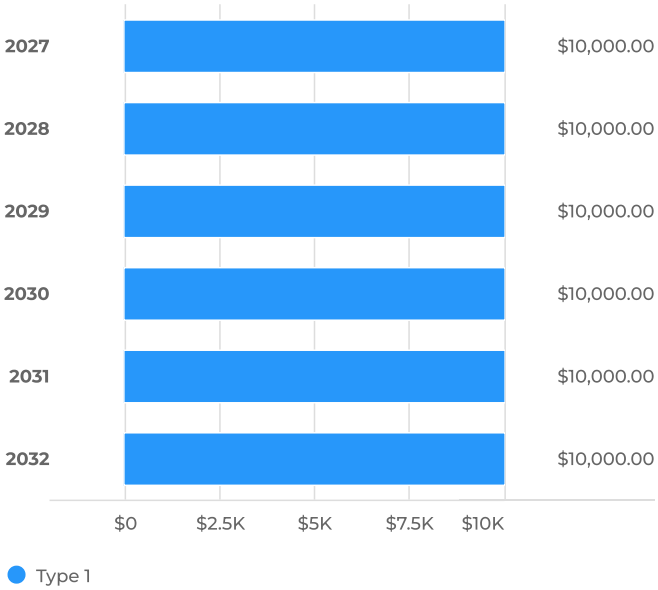
Funding Sources	FY2026	Total
G.O. Bonds Improvement	$4,738,400	$4,738,400
Environmental Utility Fund	$2,077,000	$2,077,000
Sanitary Sewer Fund	$802,000	$802,000
Water Area Fund	$323,200	$323,200
Street Revitalization Fund	$972,450	$972,450
St. Paul Regional Water	$254,700	$254,700
SRF Special Assessment	$1,832,250	$1,832,250
Total	**$11,000,000**	**$11,000,000**

Cost Savings

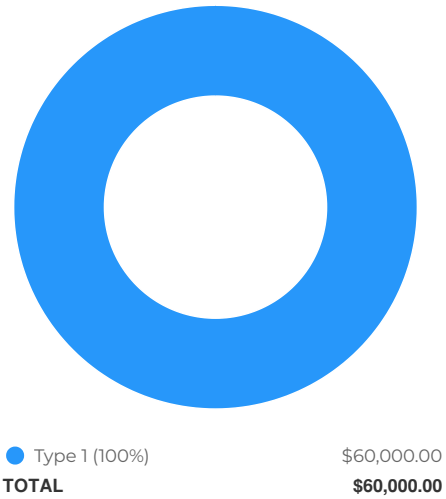
Total Budget (all years)
$60K

Project Total
$60K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$60,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$60,000**

2027 Maplewood Street Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2027
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

The 2027 Maplewood Street Improvements project consists of two major areas totaling 2.16 miles of street improvements.

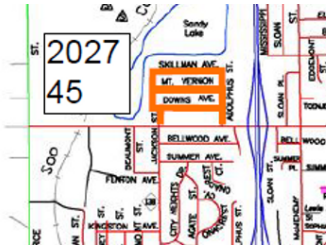
Area A: Consists of the Jackson/Sterling neighborhood area streets which are proposed to be fully reconstructed due to poor pavement conditions. Full street reconstruction projects generally include the replacement of road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, water main repairs/replacement, and pedestrian improvements. The streets for Area A include Adolphus St., Downs, Ave., Jackson St., Mt. Vernon, and Skillman Ave.

1.13 miles of streets, Average PCI: 50/100

Area B: Consists of the Case/Myrtle neighborhood area streets which are proposed to be reclaimed or reconstructed due to poor pavement conditions. Reclaim work is done in areas with concrete curb and gutter which have underground utilities in good condition. The street pavement is reclaimed and new pavement is installed. The streets being rehabilitated include sections McKnight Rd., Myrtle St., Reaney Ave., Tilsen Ave., and Tilsen Ct.. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of the stormwater facilities, sanitary sewer repairs, water main replacement, and the pedestrian improvements. For this project the streets being reconstructed include Case Ave. and sections of McKnight Rd.

1.27 miles of streets, Average PCI: 38/100

Images



Area A

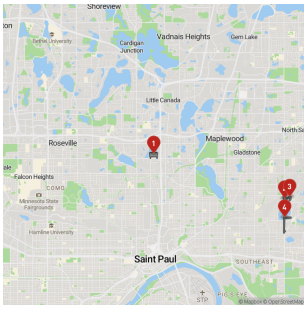


Area B

Details

Project Number	PW27.01
Budget Impact Comments	There will be a positive impact on the operational budget due to lower maintenance costs, $10,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

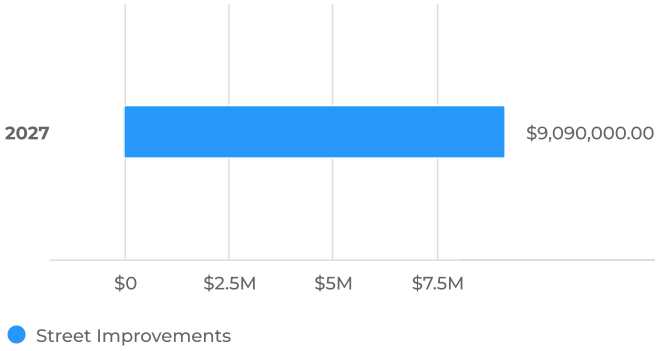


Capital Cost

Total Budget (all years)
$9.09M

Project Total
$9.09M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

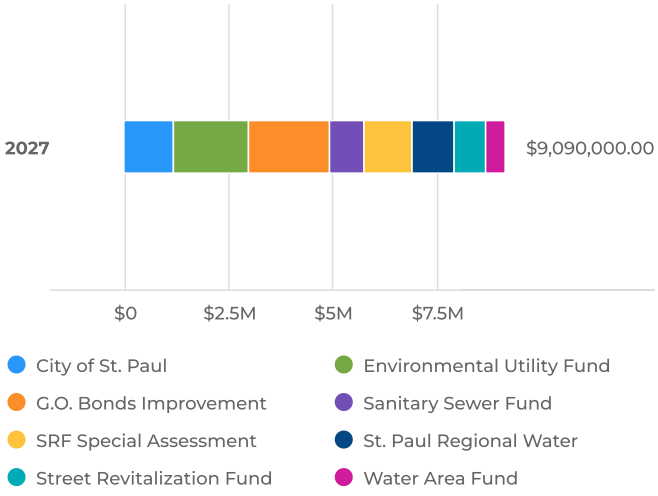
Capital Cost	FY2027	Total
Street Improvements	$9,090,000	$9,090,000
Total	**$9,090,000**	**$9,090,000**

Funding Sources

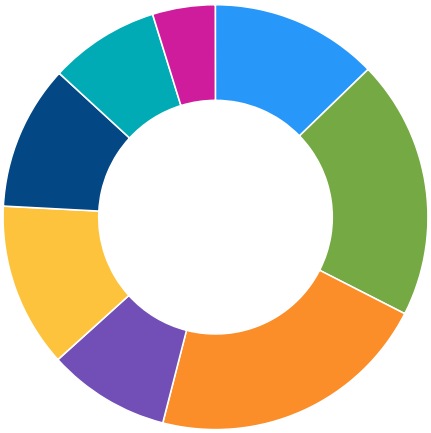
Total Budget (all years)
$9.09M

Project Total
$9.09M

Funding Sources by Year



Funding Sources for Budgeted Years



City of St. Paul (13%)	$1,160,000.00
Environmental Utility Fund (20%)	$1,795,900.0(
G.O. Bonds Improvement (21%)	$1,952,400.00
Sanitary Sewer Fund (9%)	$846,400.00
SRF Special Assessment (13%)	$1,139,031.00
St. Paul Regional Water (11%)	$1,000,800.00
Street Revitalization Fund (8%)	$761,469.00
Water Area Fund (5%)	$434,000.00
TOTAL	**$9,090,000.00**

Funding Sources Breakdown

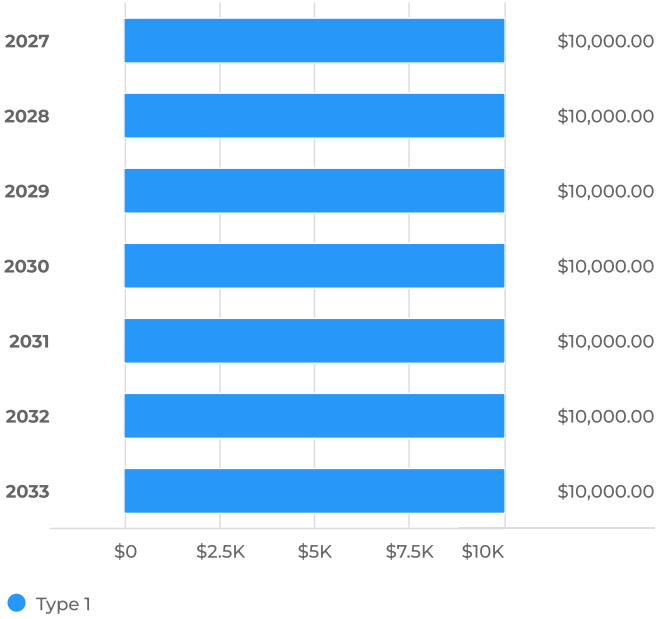
Funding Sources	FY2027	Total
G.O. Bonds Improvement	$1,952,400	$1,952,400
Environmental Utility Fund	$1,795,900	$1,795,900
Sanitary Sewer Fund	$846,400	$846,400
Water Area Fund	$434,000	$434,000
Street Revitalization Fund	$761,469	$761,469
St. Paul Regional Water	$1,000,800	$1,000,800
SRF Special Assessment	$1,139,031	$1,139,031
City of St. Paul	$1,160,000	$1,160,000
Total	**$9,090,000**	**$9,090,000**

Cost Savings

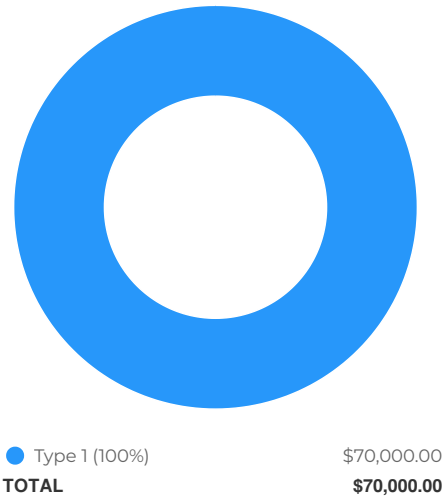
Total Budget (all years)
$70K

Project Total
$70K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$70,000
Total	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$10,000**	**$70,000**

County Road B/I-35E Storm Water Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

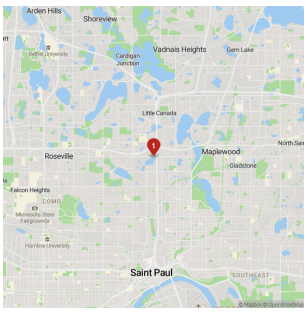
Description

Ramsey County is planning a storm water improvement project located at the intersection of County Road B and I-35E. At this location I-35E crosses over County Road B. Over the past several years this area has experienced flooding conditions following large storms. This flooding has caused County Road B to be closed to through traffic until the water level could be brought down. As part of the County's cost share policy the cities contribute based on amount of flow from the City's infrastructure.

Details

Project Number	PW24.02
Budget Impact Comments	This project will help reduce the risk of County Road B flooding and requiring the road to be closed. This will have a positive impact on businesses and residents that travel in this area.
Category	Public Works
Contact Person	Public Works Director
Useful Life	35 Years

Location



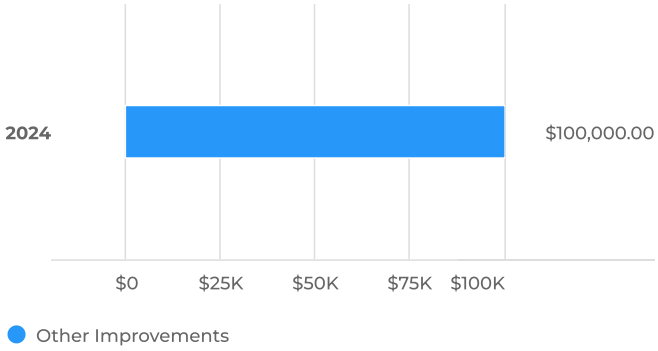
Capital Cost

FY2024 Budget
$100,000

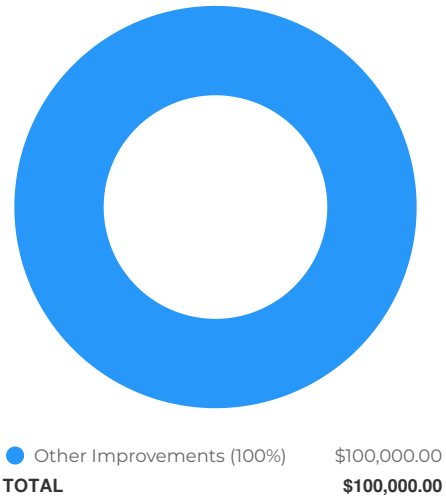
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Other Improvements	$100,000	$100,000
Total	**$100,000**	**$100,000**

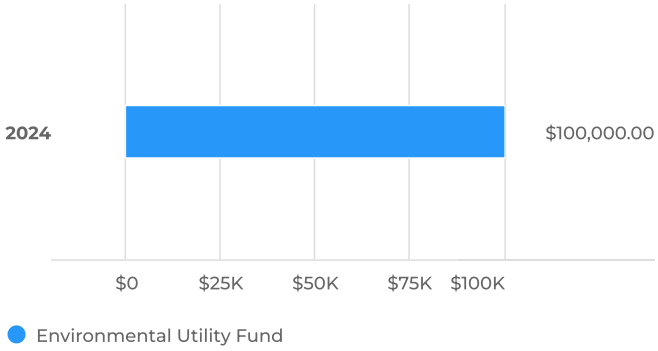
Funding Sources

FY2024 Budget
$100,000

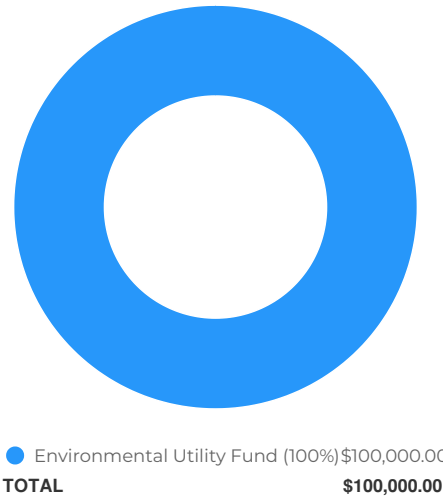
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Environmental Utility Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

County Road D Street Improvements

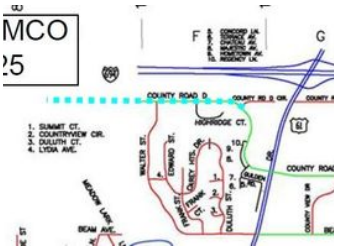
Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The County Road D reconstruction project, from Greenbrier to County Road D Circle, is led by Ramsey County. The project includes the reconstruction of the road, utility upgrades, and pedestrian improvements. According to Ramsey County's TIP (Transportation Improvement Plan) the project is schedule to begin construction in 2025. The city's estimated share for the project is scheduled to be paid 2026 after the project is completed. It should be noted that the date for this project is subject to change and this project serves as a placeholder for the proposed project.

Images

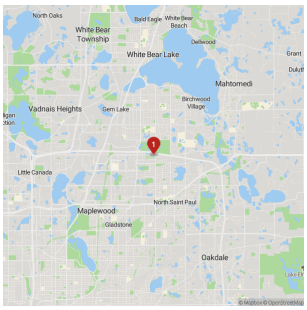


Details

Project Number	PW21.20
Budget Impact Comments	County maintenance
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 years

Location

Address: 2234 County Road D

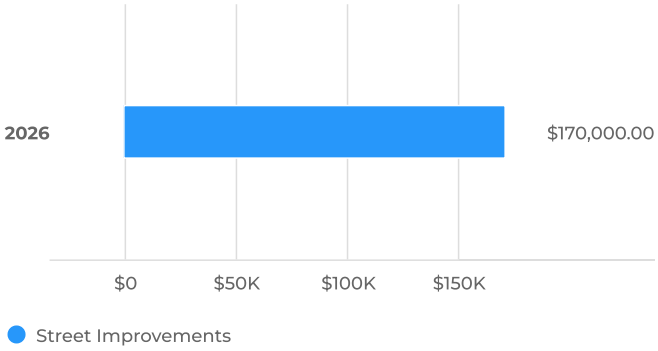


Capital Cost

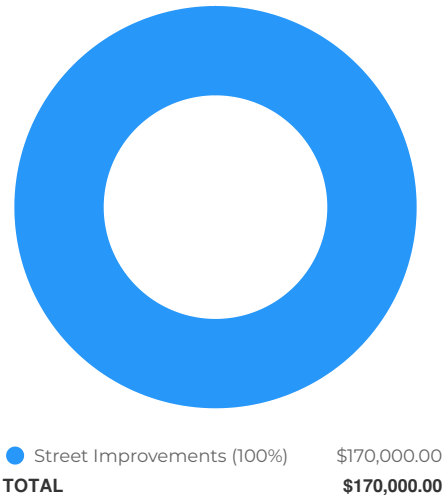
Total Budget (all years)
$170K

Project Total
$170K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

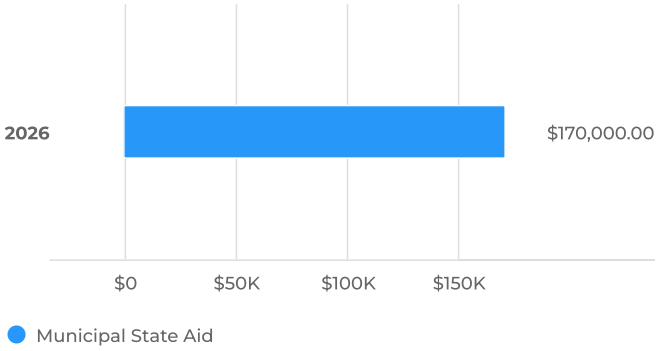
Capital Cost	FY2026	Total
Street Improvements	$170,000	$170,000
Total	**$170,000**	**$170,000**

Funding Sources

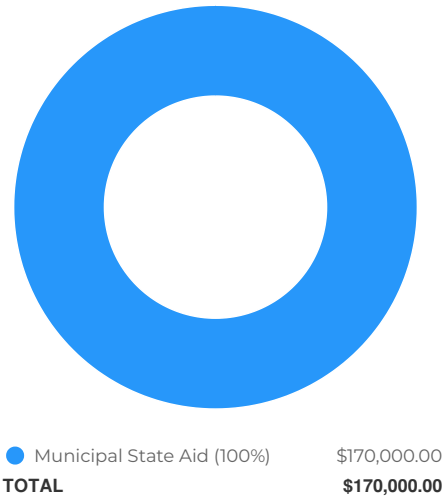
Total Budget (all years)
$170K

Project Total
$170K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2026	Total
Municipal State Aid	$170,000	$170,000
Total	**$170,000**	**$170,000**

Gold Line Pedestrian Improvements

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	06/01/2023
Est. Completion Date	06/01/2025
Department	Public Works
Type	Other

Description

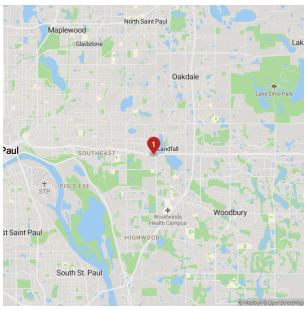
The Gold Line project is a Bus Rapid Transit (BRT) project that will connect people across the region to job centers, housing options, transit stations, and key destinations within the I-94 corridor. The project includes 10 miles of BRT line connecting cities from St. Paul to Woodbury. In Maplewood, there will be one station located south of the 3M campus along the north side of I-94. During the design, the need for an important pedestrian connection was identified. A proposed sidewalk on the west side of Century Avenue will provide a link from the neighborhoods and businesses south of I-94 to the new Gold Line station north of I-94.

The estimated total cost for the construction of the proposed sidewalk is $909,040. Of the total cost, 47% is eligible for federal funding. The remaining 53% will be split between Ramsey County and the City of Maplewood. Maplewood's share of the total construction cost is $241,134. Construction of the Gold Line project is anticipated to begin in 2023 with Maplewood's payment due in 2025.

Details

Project Number	PW22.05
Budget Impact Comments	Maplewood's cost of the proposed sidewalk is significantly reduced due to the available federal funding and Ramsey County cost sharing.
Category	Public Works
Contact Person	Public Works Director
Useful Life	30 Years

Location

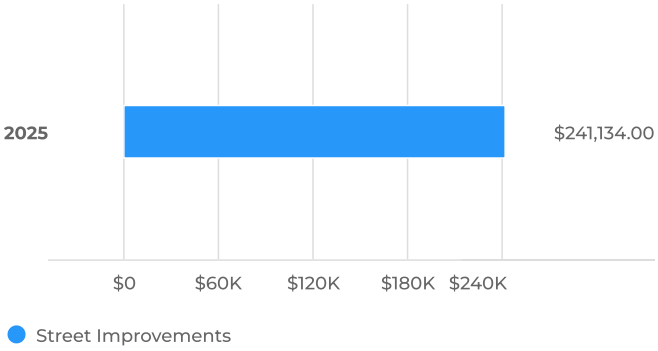


Capital Cost

Total Budget (all years)
$241.134K

Project Total
$241.134K

Capital Cost by Year



Capital Cost for Budgeted Years



Street Improvements (100%)	$241,134.00
TOTAL	**$241,134.00**

Capital Cost Breakdown

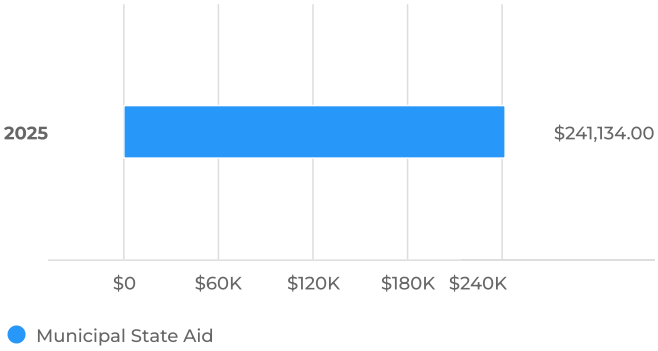
Capital Cost	FY2025	Total
Street Improvements	$241,134	$241,134
Total	**$241,134**	**$241,134**

Funding Sources

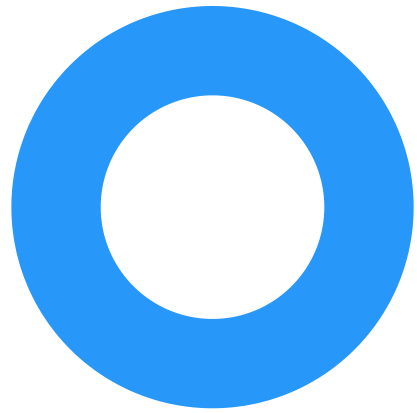
Total Budget (all years)
$241.134K

Project Total
$241.134K

Funding Sources by Year



Funding Sources for Budgeted Years



Municipal State Aid (100%)	$241,134.00
TOTAL	**$241,134.00**

Funding Sources Breakdown

Funding Sources	FY2025	Total
Municipal State Aid	$241,134	$241,134
Total	**$241,134**	**$241,134**

Lift Station Upgrade Program

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

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

Images



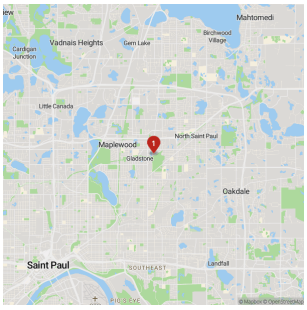
Lift Stations

Details

Project Number	PW03.21
Budget Impact Comments	The upgrade program has a positive impact on the operating budget by reducing maintenance costs. However, no quantifiable costs are listed because the program is ongoing.
Category	Public Works
Contact Person	Public Works Director
Useful Life	25 Years

Location

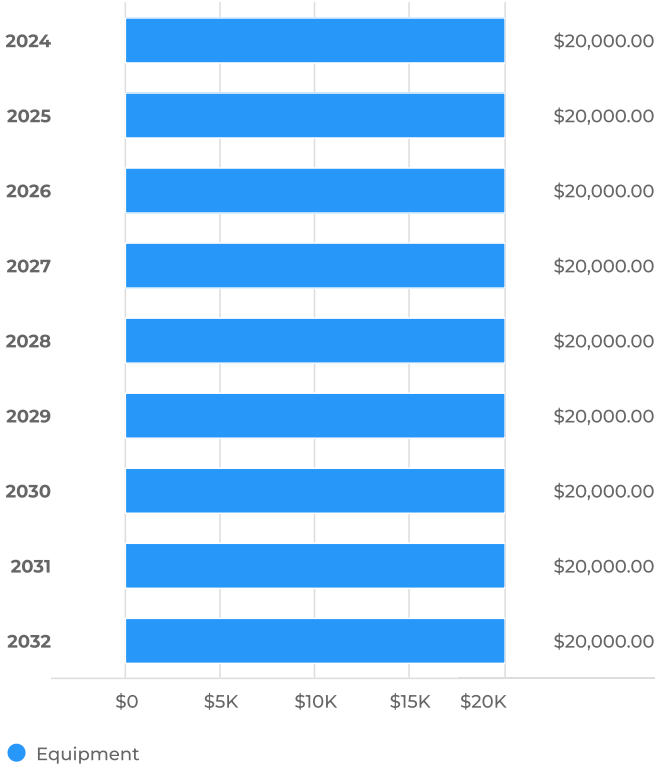
Address: 1830 County Road B East



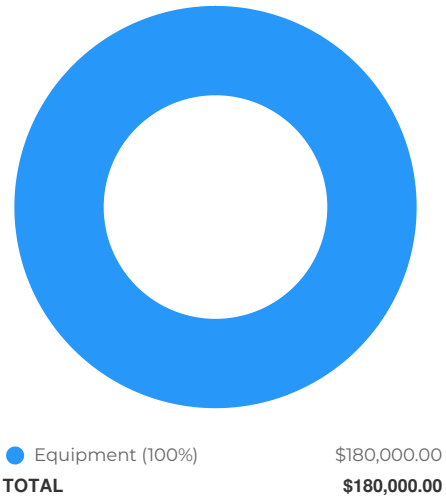
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$20,000	$180K	$180K

Capital Cost by Year



Capital Cost for Budgeted Years



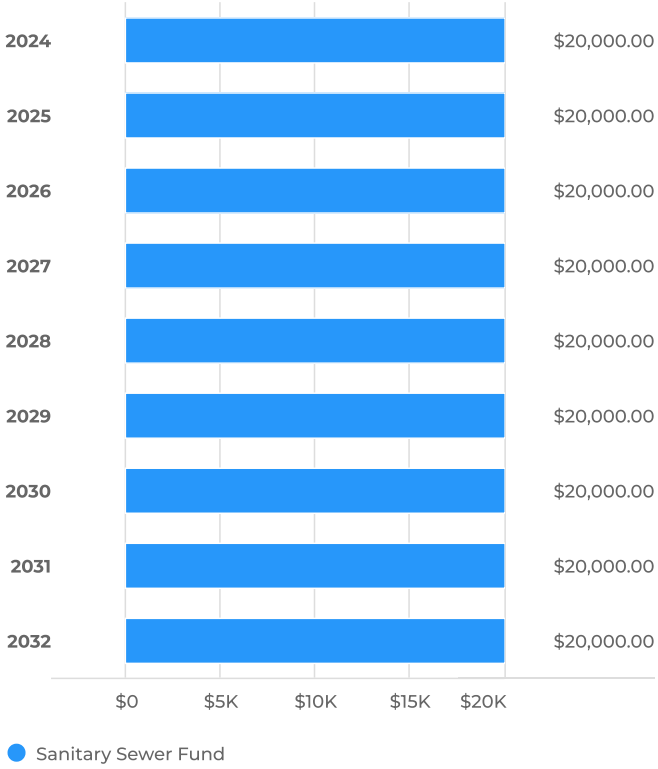
Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Equipment	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$180,00
Total	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$180,0**

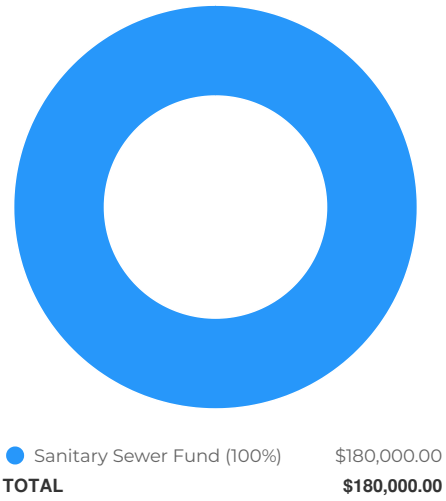
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$20,000	$180K	$180K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Sanitary Sewer Fund	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$180,000
Total	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$180,000**

McKnight Traffic Signal Replacement

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

Description

Ramsey County is planning a pavement maintenance project on McKnight Road to be performed in 2023. As part of this project several traffic signals will need to be upgraded. This project also includes pavement rehabilitation and ADA pedestrian upgrades. McKnight Road is a Ramsey County road and includes several traffic-signalized intersections. Several of these signals are near the end of their lifecycle and will be replaced as part of Ramsey County's project. The City of Maplewood is responsible for a portion of the signal replacement costs per existing agreements. The project is anticipated to be constructed in 2023.

Images

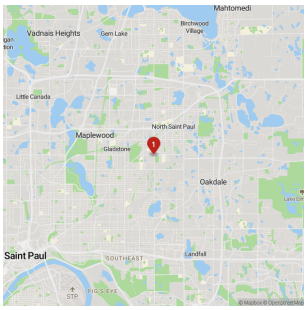


Details

Project Number	PW21.10
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs of $500/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 years

Location

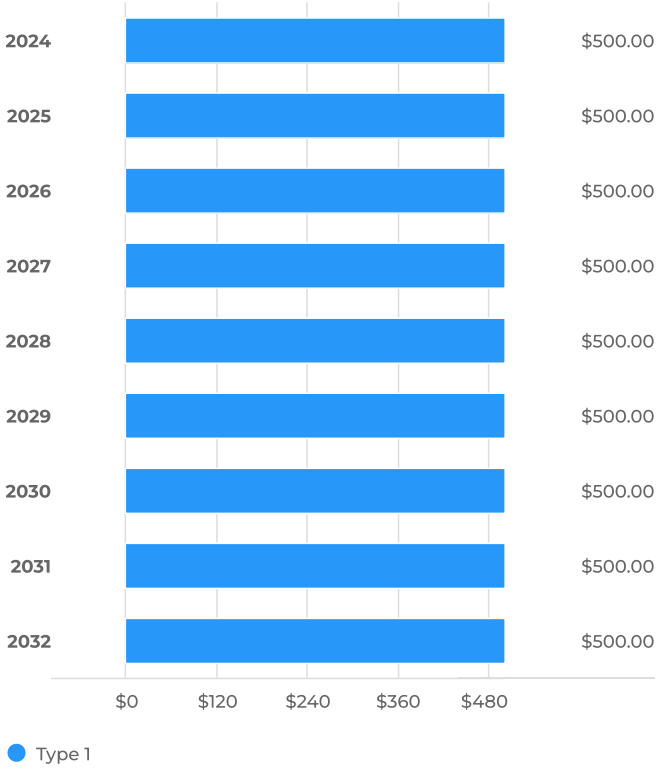
Address: 1903 Mcknight Road



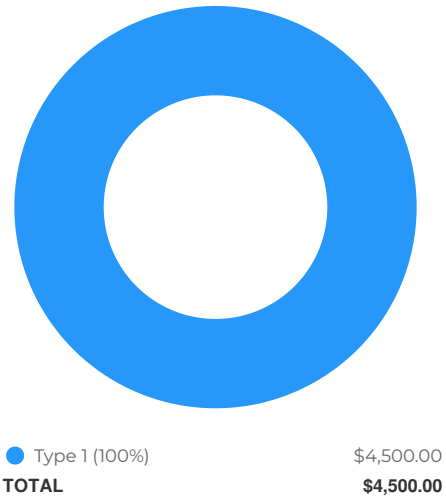
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$500	$4.5K	$4.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$500	$500	$500	$500	$500	$500	$500	$500	$500	$4,500
Total	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$4,500**

Municipal Facility Upgrades

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

An Asset Management report was completed in April 2015. This report identified existing deficiencies and recommended a renewal/replacement time period. Specific projects have been placed in the CIP request for 2024. For 2025, we are considering upgrading all remaining legacy building control panels and integration of controllers for the Tracer System Control, performing an ADA Facility Audit, and an update to the 2015 Facility Asset Management report. For years 2025-2027, $250,000 will be budgeted and for year 2028, $300,000 will be budgeted. Renewal/replacement projects will be reviewed and prioritized according to the Asset Management Study. Funding of this request allows the City to plan a head for facility improvement projects and to remain nimble if planed projects need to be changed.

Images



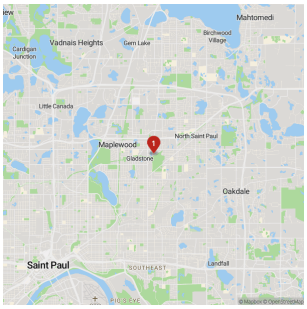
Municipal Facility Upgrades

Details

Project Number	MT16.01
Budget Impact Comments	This plan will allow the City to pay for needed upgrades and maintenance items without borrowing.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

Address: 1830 County Road B East

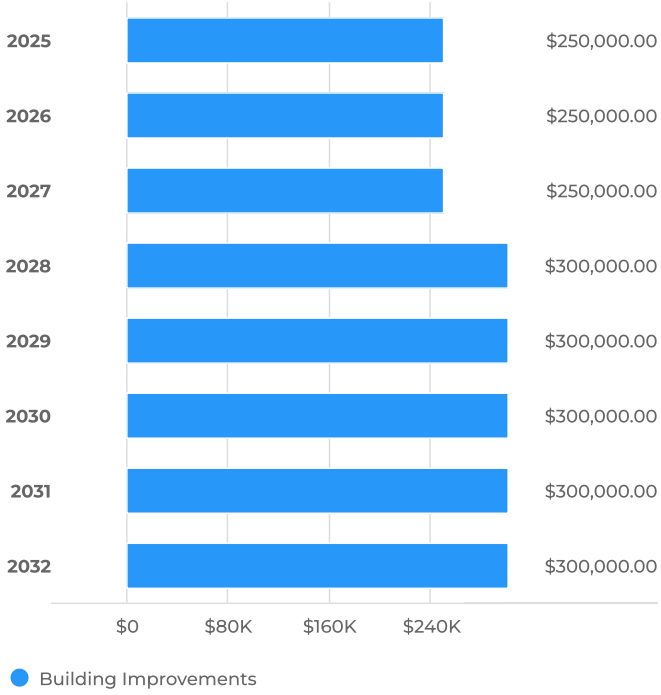


Capital Cost

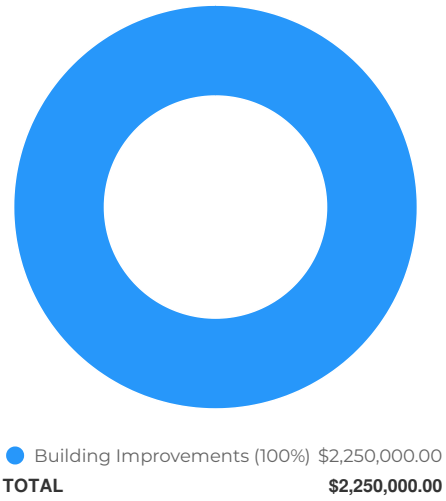
Total Budget (all years)
$2.25M

Project Total
$2.25M

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

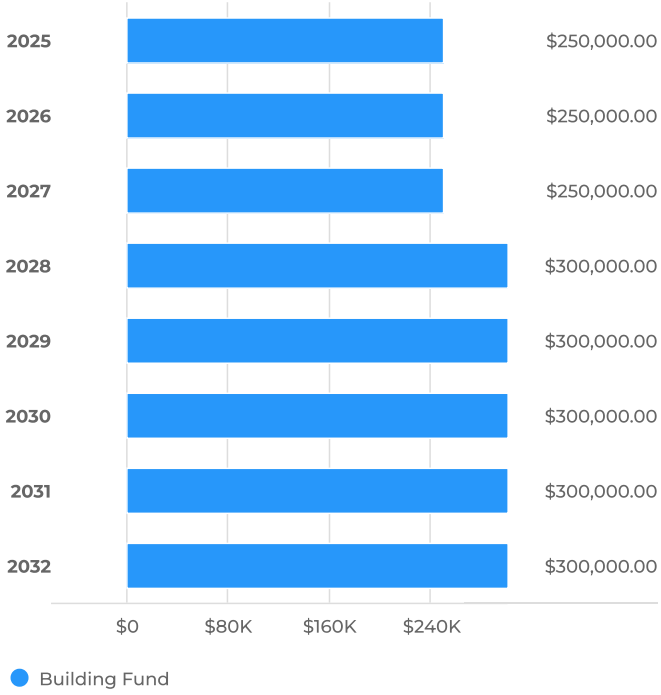
Capital Cost	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Building Improvements	$250,000	$250,000	$250,000	$300,000	$300,000	$300,000	$300,000	$300,000	$2,25(
Total	**$250,000**	**$250,000**	**$250,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$2,25(**

Funding Sources

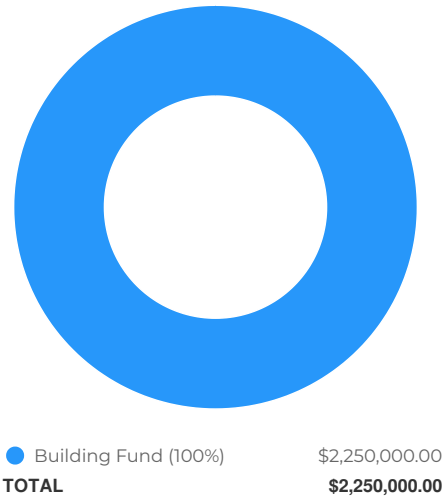
Total Budget (all years)
$2.25M

Project Total
$2.25M

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

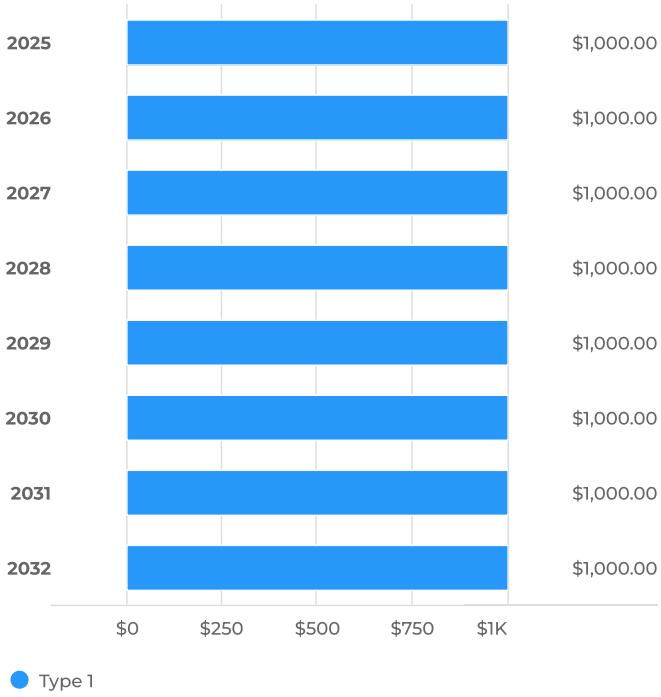
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Building Fund	$250,000	$250,000	$250,000	$300,000	$300,000	$300,000	$300,000	$300,000	$2,250,000
Total	**$250,000**	**$250,000**	**$250,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$2,250,000**

Cost Savings

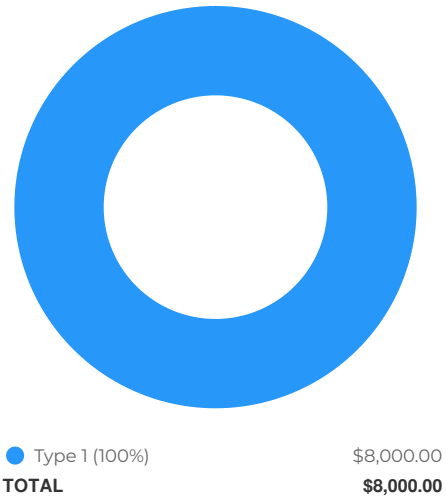
Total Budget (all years)
$8K

Project Total
$8K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	$8,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$8,000**

Park Maintenance Roof Replacement

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

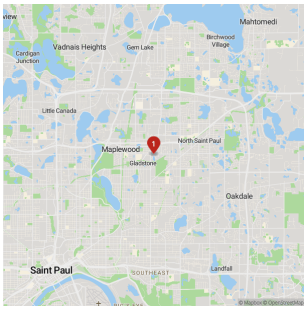
Description

The built-up roofing system at 1820, Park Maintenance, has been identified as being beyond its life expectancy. The roof system was recommended for renewal in the 2015 Facility Asset Management Study.

Details

Project Number	MT22.01
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs.
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location



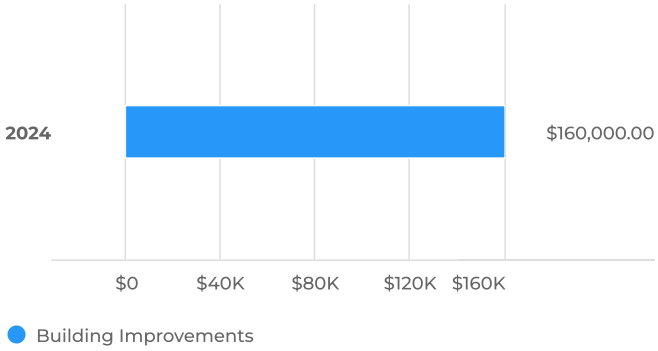
Capital Cost

FY2024 Budget
$160,000

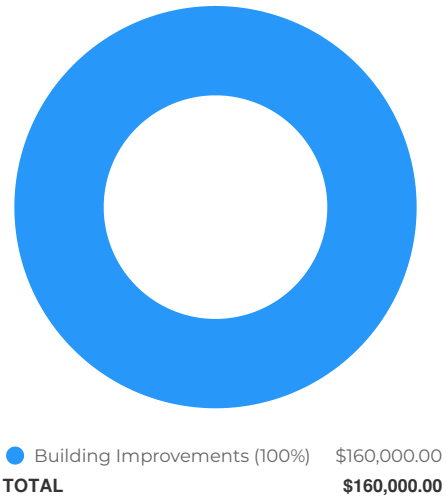
Total Budget (all years)
$160K

Project Total
$160K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	Total
Building Improvements	$160,000	$160,000
Total	**$160,000**	**$160,000**

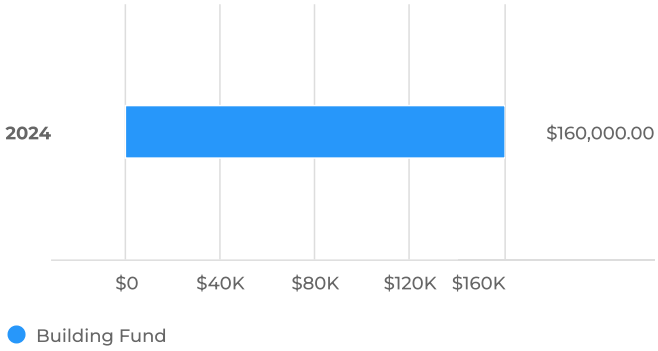
Funding Sources

FY2024 Budget
$160,000

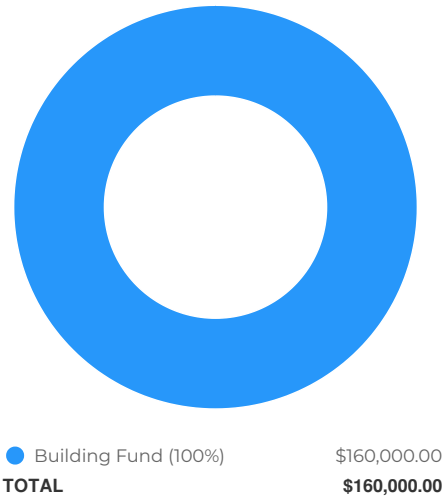
Total Budget (all years)
$160K

Project Total
$160K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	Total
Building Fund	$160,000	$160,000
Total	**$160,000**	**$160,000**

Pond Cleaning/Dredging Projects

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

Stormwater ponds, also known as wet ponds, "NURP" ponds, or retention basins, are a necessary component for land development in order to manage stormwater runoff. These basins within the city of Maplewood were typically built to control runoff rates to minimize downstream flooding and erosion. These ponds are now also viewed as a mechanism to capture and settle pollutants. Maintaining the city's stormwater ponds requires the removal of sediment by conducting dredging projects. Due to the buildup of sediment, maintenance is required to ensure these basins are providing the designed rate control and maintain their ability to improve the quality of stormwater runoff. As part of the pond maintenance program, the city has established a goal of completing at least one pond assessment every two years based on available funding and staff resources.The city is required to have a pond maintenance program as part of its NPDES MS4 general permit.

Images



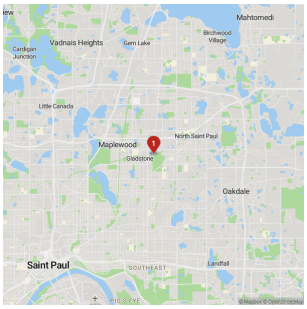
Pond Cleaning/Dredging

Details

Project Number	PW14.01
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, estimated at $500/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

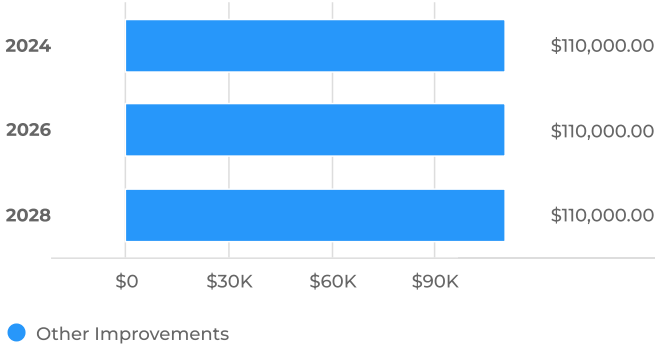
Address: 1830 County Road B East



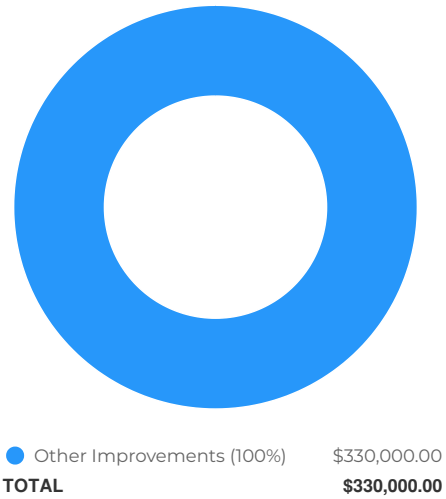
Capital Cost

FY2024 Budget	Total Budget (all years)	Project Total
$110,000	$330K	$330K

Capital Cost by Year



Capital Cost for Budgeted Years



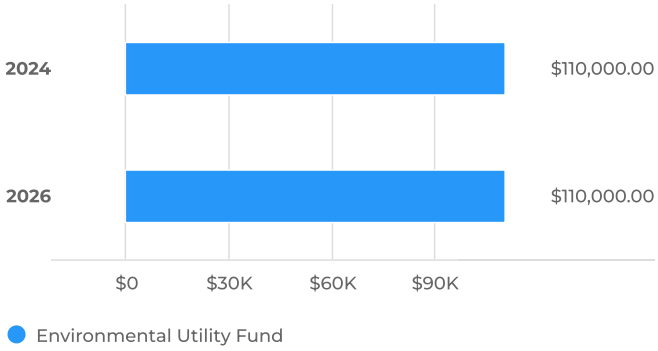
Capital Cost Breakdown

Capital Cost	FY2024	FY2026	FY2028	Total
Other Improvements	$110,000	$110,000	$110,000	$330,000
Total	**$110,000**	**$110,000**	**$110,000**	**$330,000**

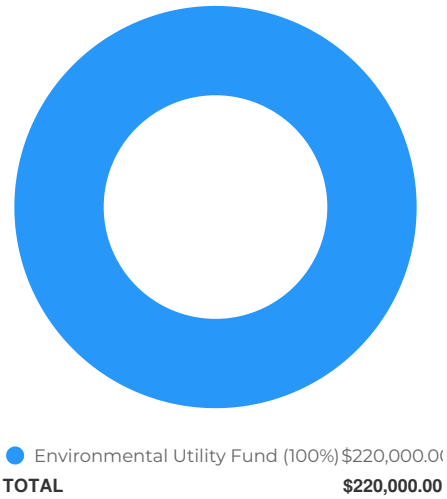
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$110,000	$220K	$220K

Funding Sources by Year



Funding Sources for Budgeted Years



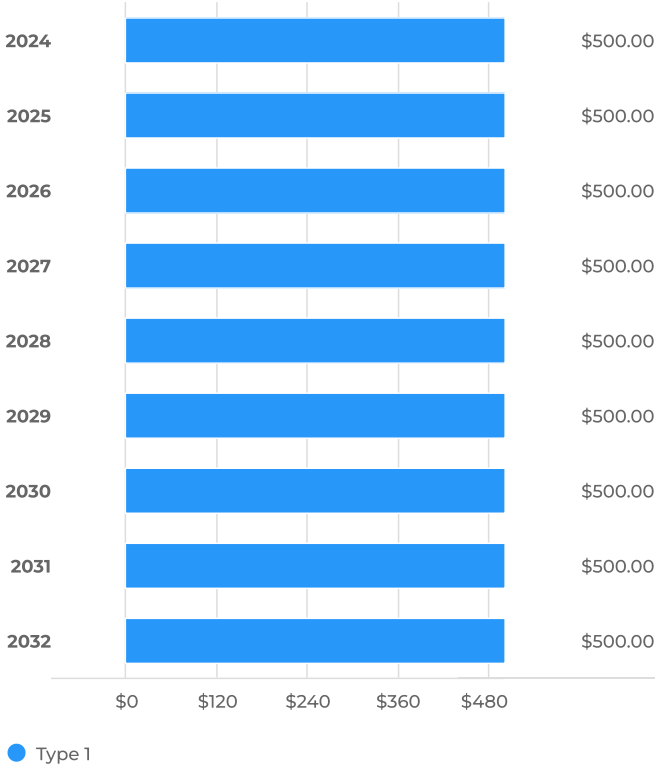
Funding Sources Breakdown

Funding Sources	FY2024	FY2026	Total
Environmental Utility Fund	$110,000	$110,000	$220,000
Total	**$110,000**	**$110,000**	**$220,000**

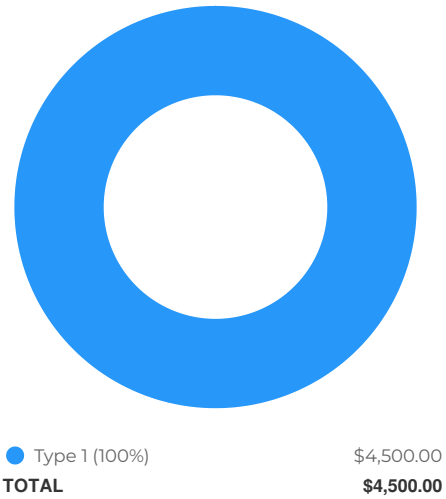
Cost Savings

FY2024 Budget	Total Budget (all years)	Project Total
$500	$4.5K	$4.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$500	$500	$500	$500	$500	$500	$500	$500	$500	$4,500
Total	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$500**	**$4,500**

Rice Street

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2028
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

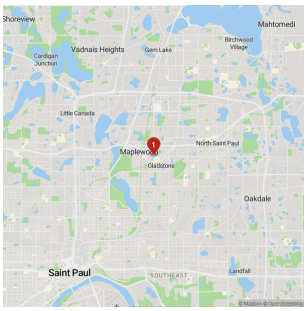
Ramsey County is proposing to fully reconstruct Rice Street between County Road B and Wheelock Parkway in 2028. Full street reconstruction projects generally include the replacement of the road pavement, installation of concrete curb and gutter, expansion of stormwater facilities, sanitary sewer repairs, watermain repairs and pedestrian improvements. The City's estimated cost share for this project would be scheduled to be paid the year after the project is constructed. It should be noted that the date for this project is subject to change and this project serves as a place holder for the proposed project. The total estimated project cost is $9,195,000. The estimated project cost for the City of Maplewood is $520,000.

Details

Project Number	PW16.06
Budget Impact Comments	County maintenance
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 years

Location

Address: 1535 County Road B East

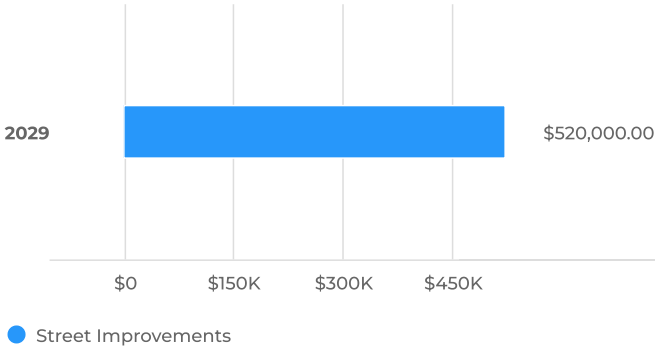


Capital Cost

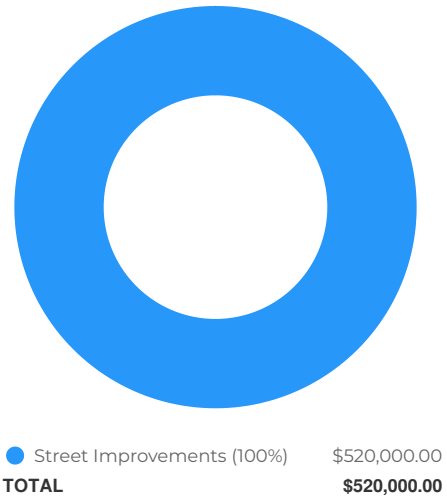
Total Budget (all years)
$520K

Project Total
$520K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

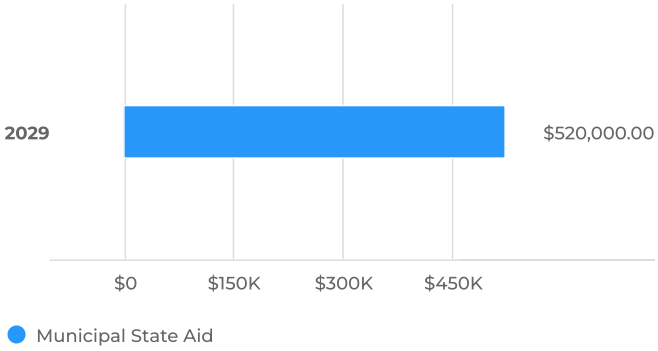
Capital Cost	FY2029	Total
Street Improvements	$520,000	$520,000
Total	**$520,000**	**$520,000**

Funding Sources

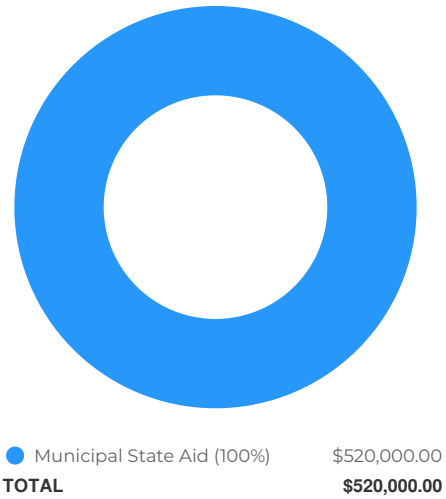
Total Budget (all years)
$520K

Project Total
$520K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2029	Total
Municipal State Aid	$520,000	$520,000
Total	**$520,000**	**$520,000**

Unit 500, 540, 546, 614, & 651 Build Out

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

Description

In March of 2023, the City Council approved the purchase of 5 truck chassis for units 500, 540, 546, 614, & 651. Due to supply chain issues, these truck chassis had to be ordered in advance of the truck body/equipment build outs. Once the City has received the truck chassis, staff will get updated quotes for the build outs for these five trucks. The total cost of this CIP item is an estimate of what the build outs for the five trucks will cost.

Images



Details

Project Number	PW24.03
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $3,200/vehicle/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

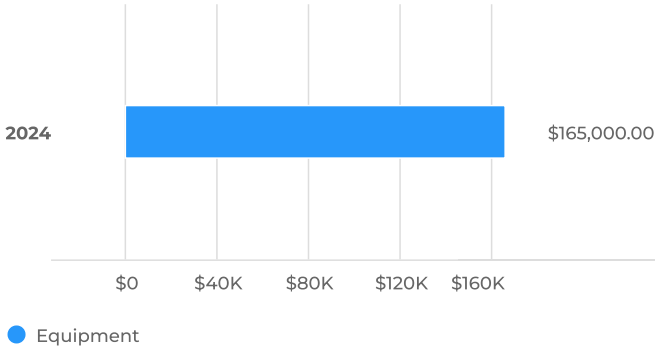
Capital Cost

FY2024 Budget
$165,000

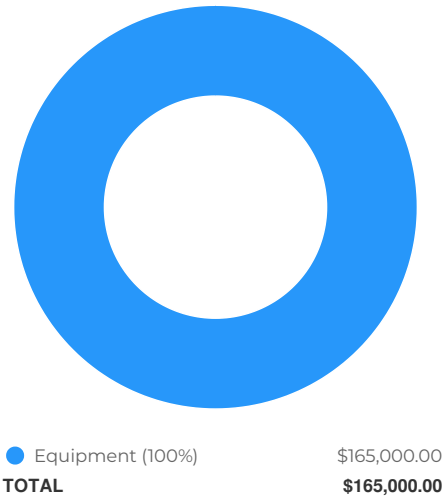
Total Budget (all years)
$165K

Project Total
$165K

Capital Cost by Year



Capital Cost for Budgeted Years



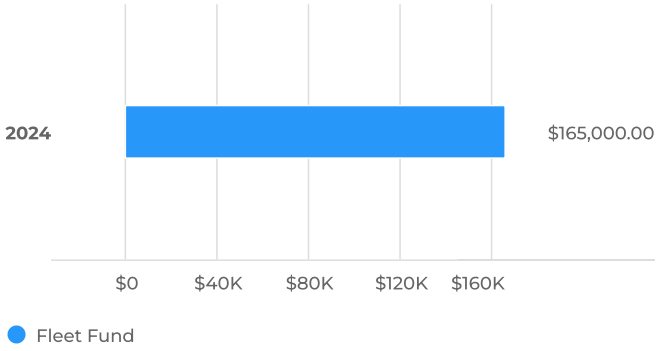
Capital Cost Breakdown

Capital Cost	FY2024	Total
Equipment	$165,000	$165,000
Total	**$165,000**	**$165,000**

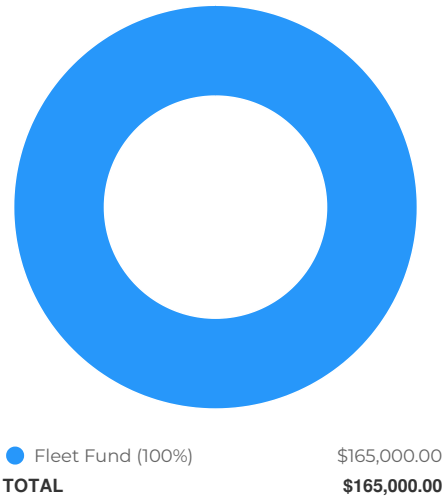
Funding Sources

FY2024 Budget	Total Budget (all years)	Project Total
$165,000	$165K	$165K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

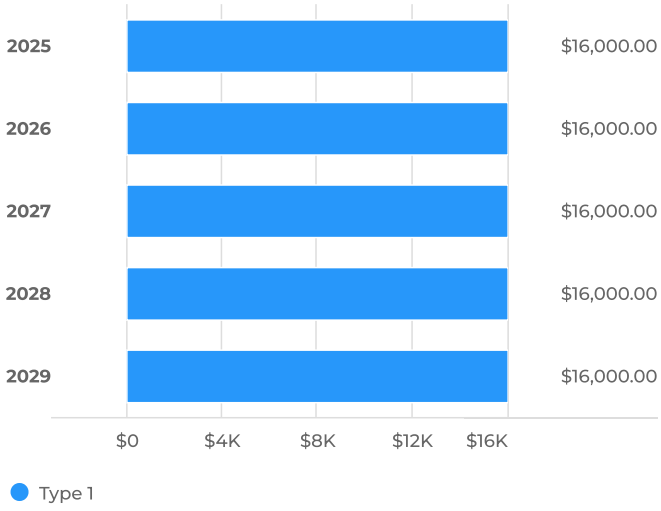
Funding Sources	FY2024	Total
Fleet Fund	$165,000	$165,000
Total	**$165,000**	**$165,000**

Cost Savings

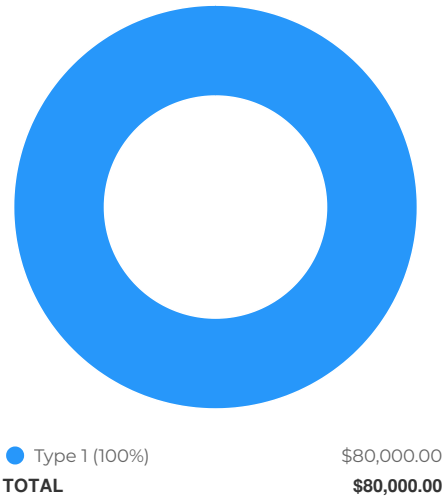
Total Budget (all years)
$80K

Project Total
$80K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Type 1	$16,000	$16,000	$16,000	$16,000	$16,000	$80,000
Total	**$16,000**	**$16,000**	**$16,000**	**$16,000**	**$16,000**	**$80,000**

Unit 511 SUV

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2029
Est. Completion Date	12/31/2029
Department	Public Works
Type	Other

Description

The 2016 SUV, Unit 511, is due for replacement. This SUV is used by multiple departments throughout the City. The primary use is for transporting staff to various engagements such as training and meetings. Unit 511 has high mileage and is no longer cost-effective to operate.

Images

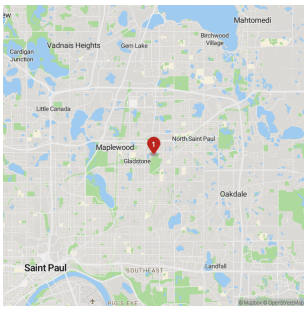


Unit 511

Details

Project Number	PW18.37
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $200 year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

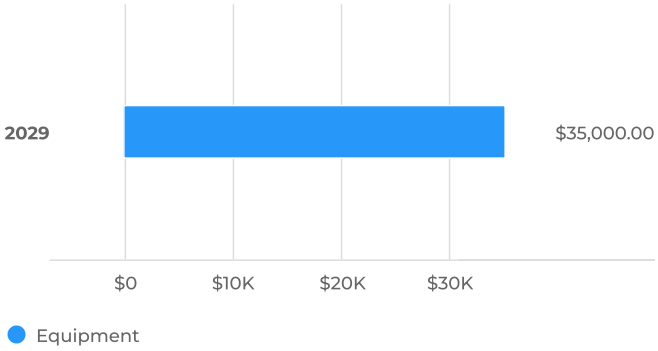


Capital Cost

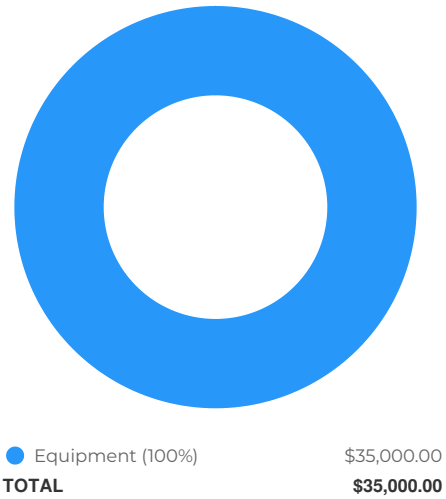
Total Budget (all years)
$35K

Project Total
$35K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

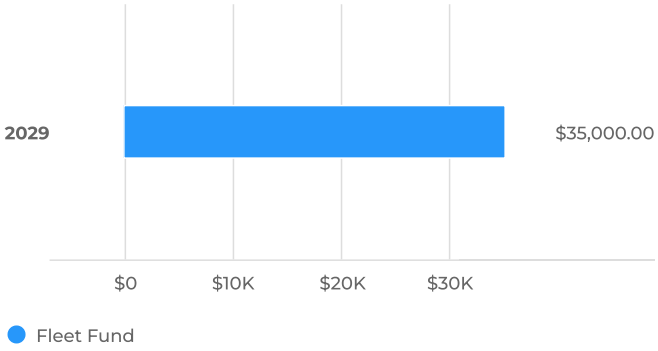
Capital Cost	FY2029	Total
Equipment	$35,000	$35,000
Total	**$35,000**	**$35,000**

Funding Sources

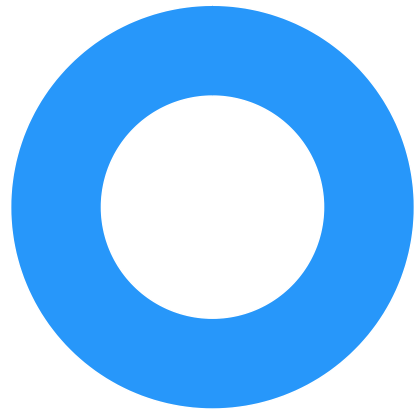
Total Budget (all years)
$35K

Project Total
$35K

Funding Sources by Year



Funding Sources for Budgeted Years



Fleet Fund (100%)	$35,000.00
TOTAL	**$35,000.00**

Funding Sources Breakdown

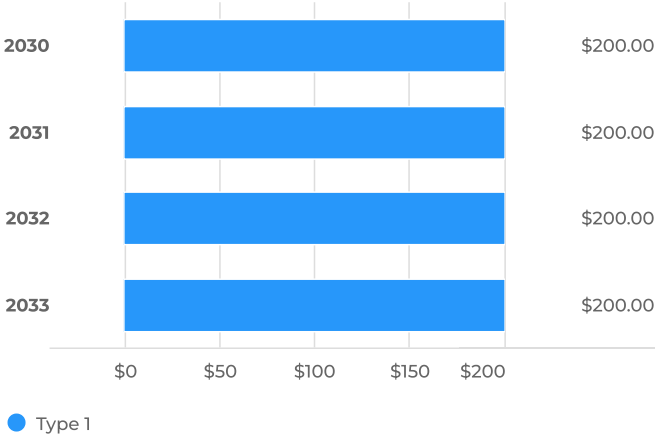
Funding Sources	FY2029	Total
Fleet Fund	$35,000	$35,000
Total	**$35,000**	**$35,000**

Cost Savings

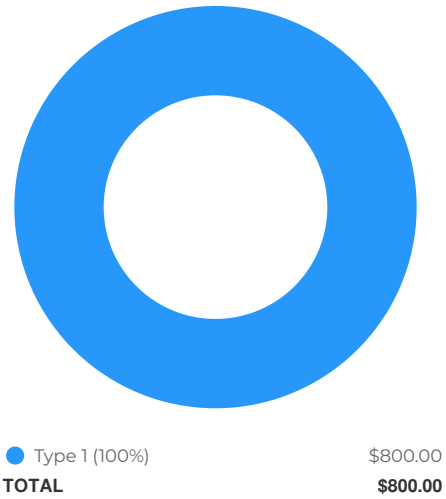
Total Budget (all years)
$800

Project Total
$800

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$200	$200	$200	$200	$800
Total	**$200**	**$200**	**$200**	**$200**	**$800**

Unit 512 Half-Ton Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2007 1/2-ton truck, Unit 512, is due for replacement. This 1/2-ton truck is used by the public works engineering division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck has high mileage and is no longer cost-effective to operate. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

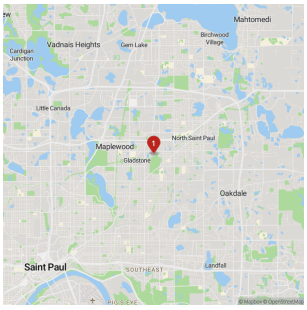


Details

Project Number	PW18.14
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs, $1,300/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

Address: 1902 County Road B East

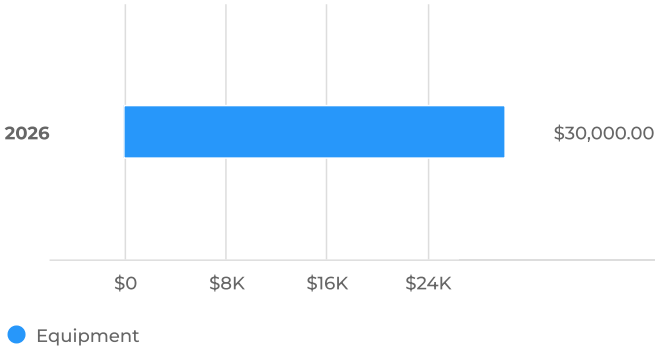


Capital Cost

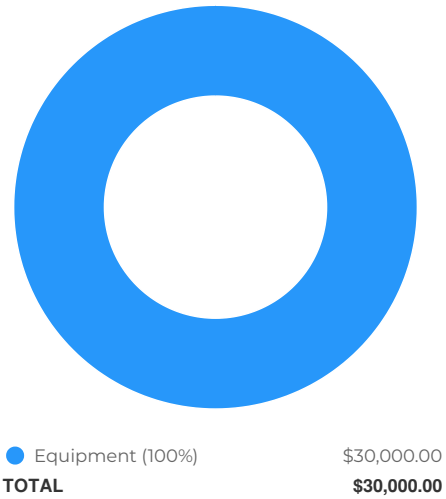
Total Budget (all years)
$30K

Project Total
$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

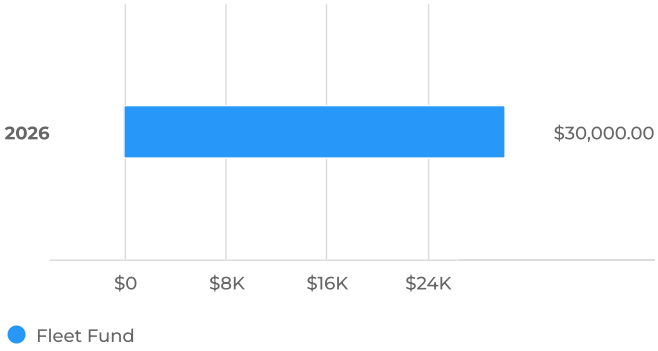
Capital Cost	FY2026	Total
Equipment	$30,000	$30,000
Total	**$30,000**	**$30,000**

Funding Sources

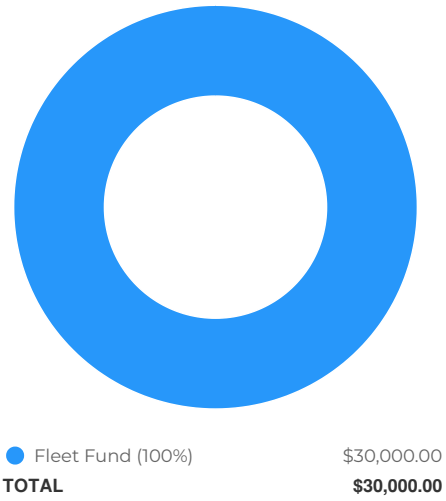
Total Budget (all years)
$30K

Project Total
$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

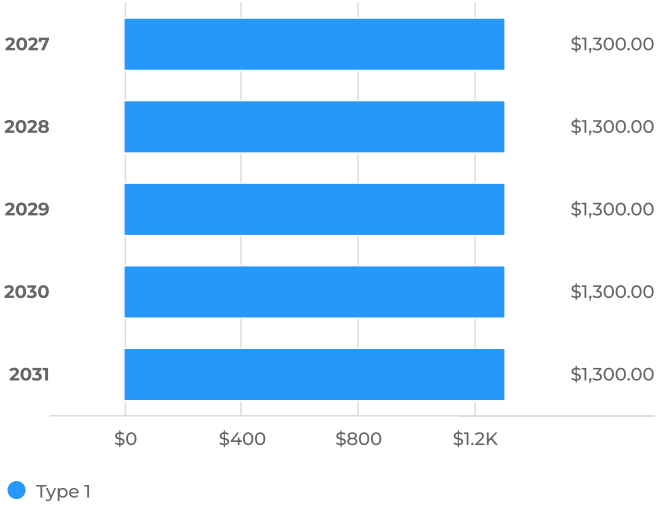
Funding Sources	FY2026	Total
Fleet Fund	$30,000	$30,000
Total	**$30,000**	**$30,000**

Cost Savings

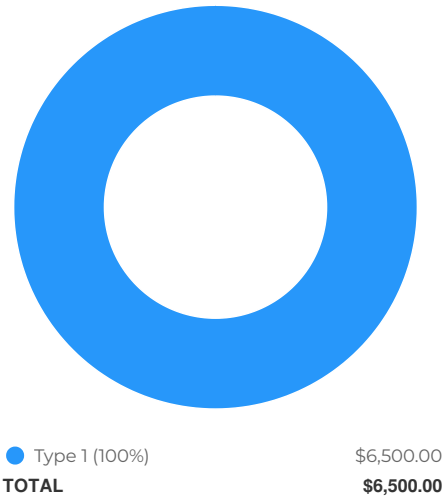
Total Budget (all years)
$6.5K

Project Total
$6.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Type 1	$1,300	$1,300	$1,300	$1,300	$1,300	$6,500
Total	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$6,500**

Unit 516 One Half Ton Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2027
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

The 2007 1/2-ton truck, Unit 516, is due for replacement. This 1/2-ton truck is used by the Building Inspections division for building inspections year round throughout the city. The old trucks high use and condition makes it no longer cost-effective to operate.

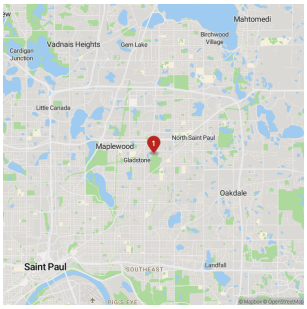
Images



Details

Project Number	PW18.33
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $1,300 year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	12 Years

Location

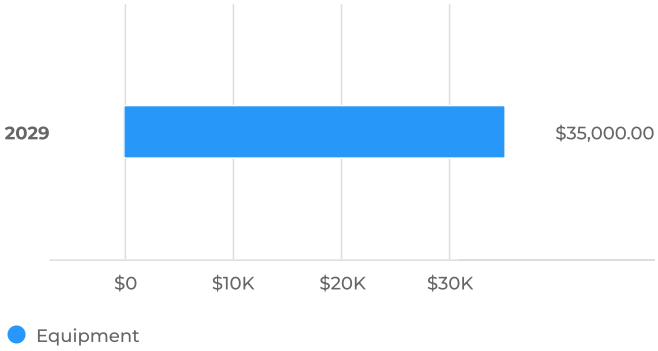


Capital Cost

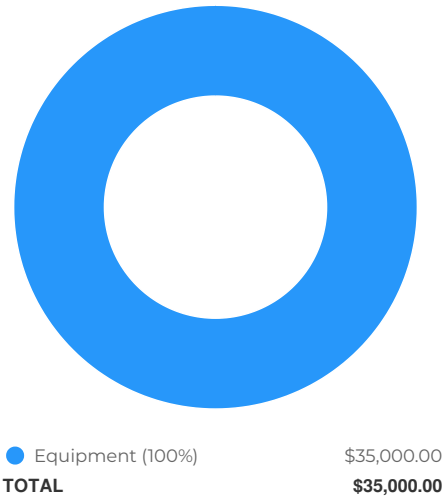
Total Budget (all years)
$35K

Project Total
$35K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

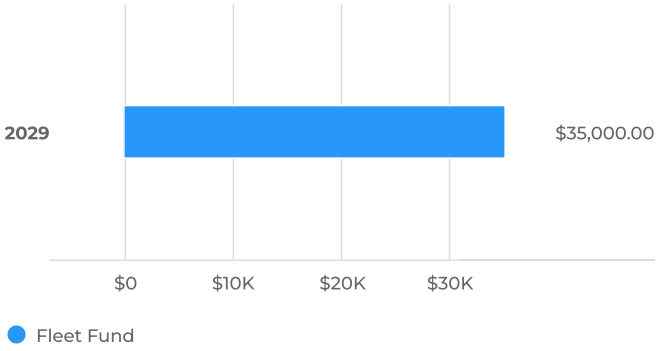
Capital Cost	FY2029	Total
Equipment	$35,000	$35,000
Total	**$35,000**	**$35,000**

Funding Sources

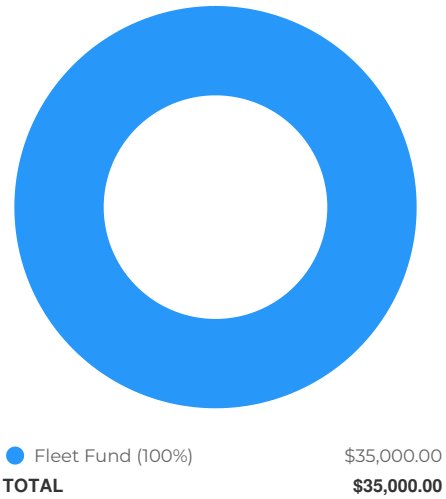
Total Budget (all years)
$35K

Project Total
$35K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

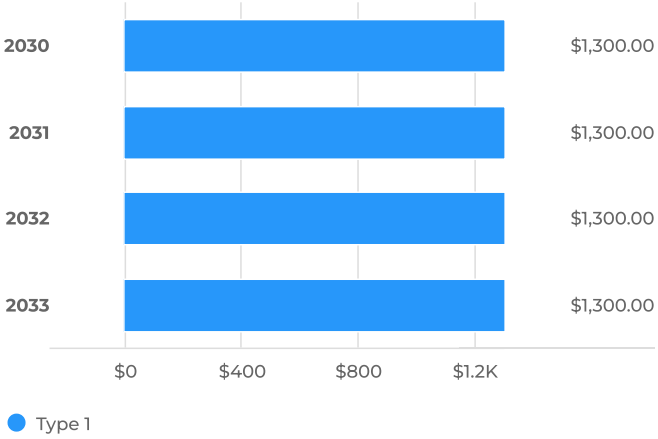
Funding Sources	FY2029	Total
Fleet Fund	$35,000	$35,000
Total	**$35,000**	**$35,000**

Cost Savings

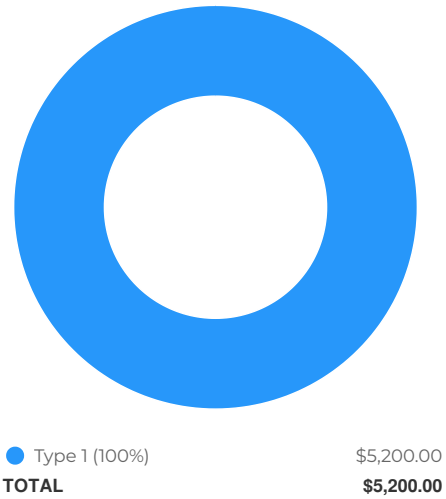
Total Budget (all years)
$5.2K

Project Total
$5.2K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$1,300	$1,300	$1,300	$1,300	$5,200
Total	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$5,200**

Unit 539 Single Axle Plow Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2029
Est. Completion Date	12/31/2029
Department	Public Works
Type	Other

Description

The 2005 single axle plow truck, Unit 539, is due for replacement. The 2005 model year single axle plow truck is due for replacement. This unit is one of eight single axle trucks in the fleet. This truck is an integral piece of equipment for the street maintenance division that is utilized year round. In the summer, the truck is used for patching and paving streets, and in winter it is out on every snow/ice event, treating and plowing city streets. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

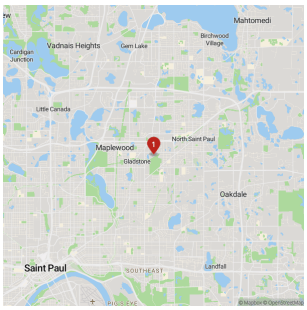


Details

Project Number	PW18.15
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $14,800/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	12 Years

Location

Address: 1902 County Road B East

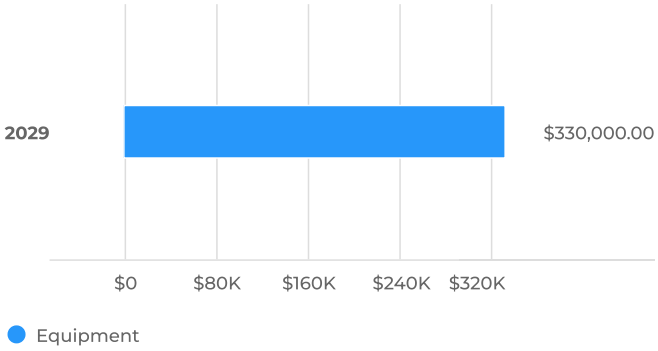


Capital Cost

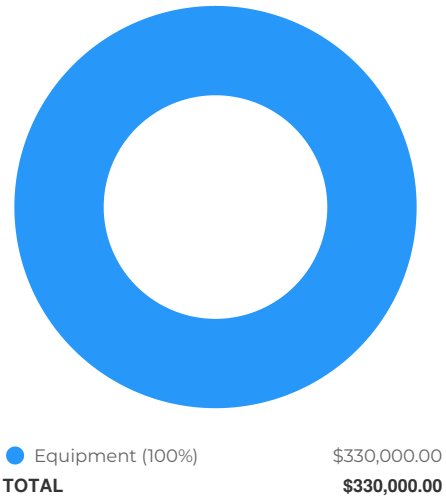
Total Budget (all years)
$330K

Project Total
$330K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

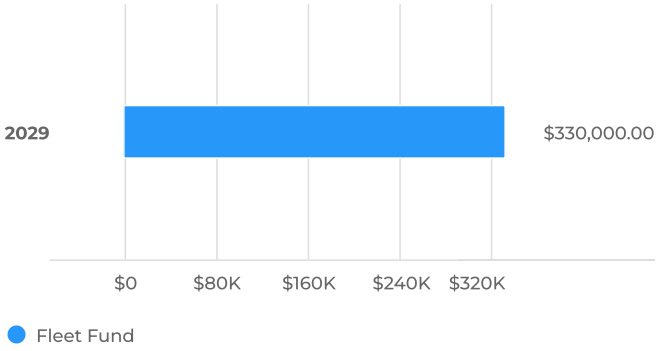
Capital Cost	FY2029	Total
Equipment	$330,000	$330,000
Total	**$330,000**	**$330,000**

Funding Sources

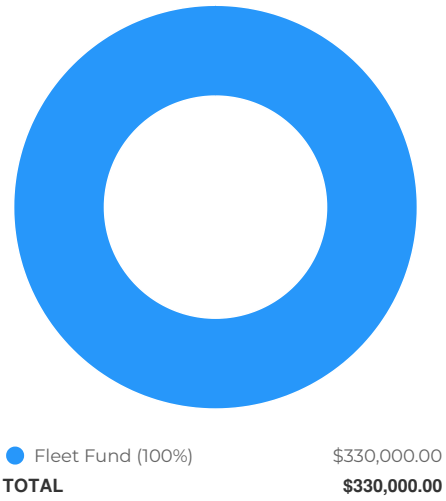
Total Budget (all years)
$330K

Project Total
$330K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

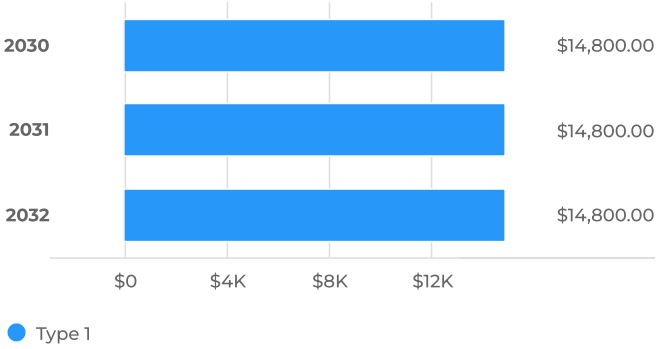
Funding Sources	FY2029	Total
Fleet Fund	$330,000	$330,000
Total	**$330,000**	**$330,000**

Cost Savings

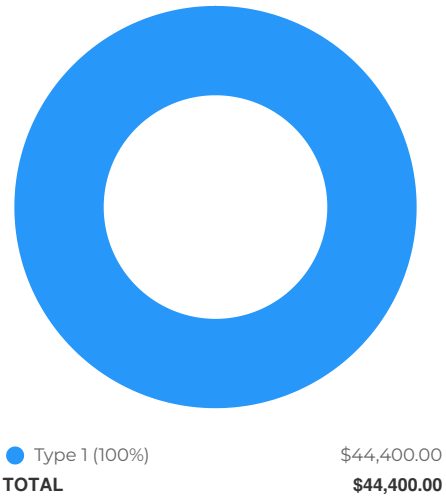
Total Budget (all years)
$44.4K

Project Total
$44.4K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	Total
Type 1	$14,800	$14,800	$14,800	$44,400
Total	**$14,800**	**$14,800**	**$14,800**	**$44,400**

Unit 541 One and One-Half Ton Dump Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2028
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

The 2009 one and one-half ton truck, Unit 541, is due for replacement. This truck is equipped with a dump body, snow plan, and sander. Unit 541 is utilized year round in the Public Works division. The existing unit is heavily used and is becoming inefficient to operate. The new truck will be equipped with the property sander and deicing equipment to meet the MPCA's standards for deicing materials best practices.

Images

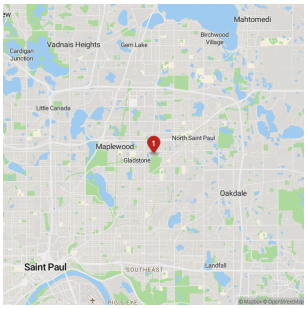


Unit 541

Details

Project Number	PW21.12
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $6,000/year
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

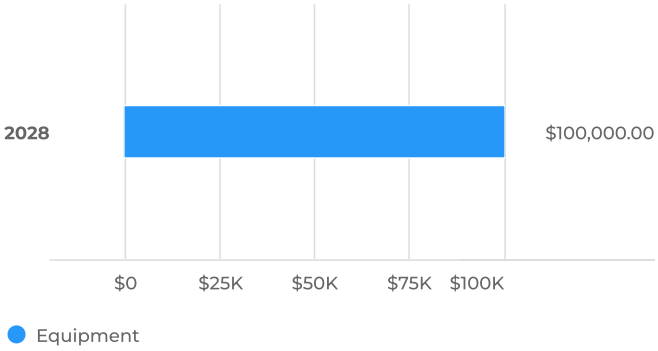


Capital Cost

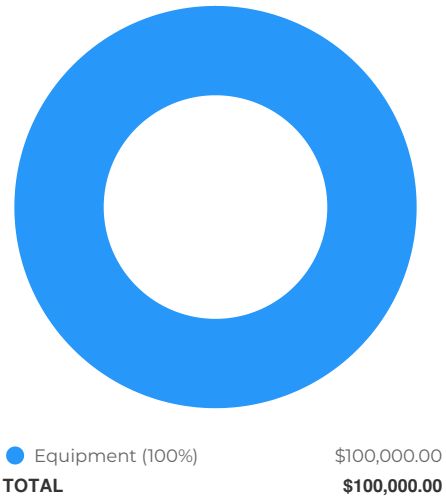
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

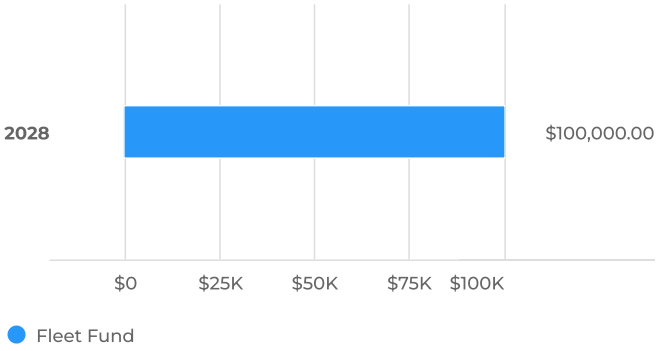
Capital Cost	FY2028	Total
Equipment	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

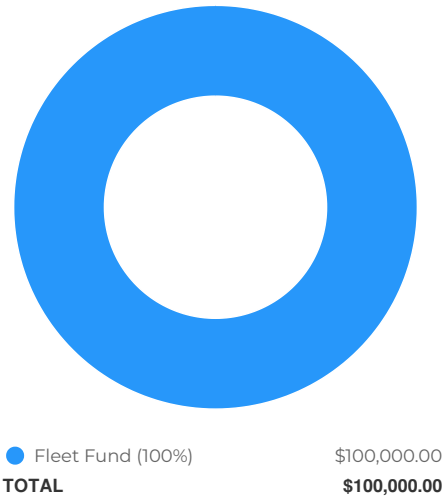
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Fleet Fund (100%)	$100,000.00
TOTAL	**$100,000.00**

Funding Sources Breakdown

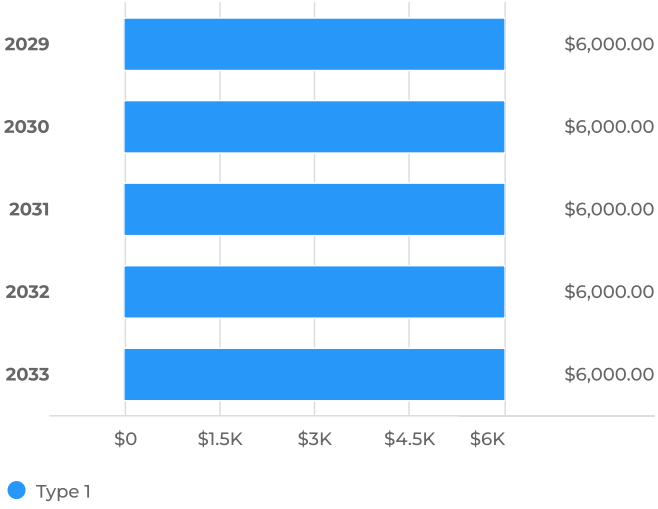
Funding Sources	FY2028	Total
Fleet Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Cost Savings

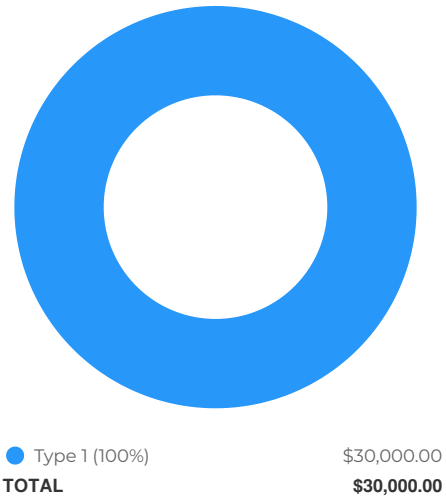
Total Budget (all years)
$30K

Project Total
$30K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

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

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Public Works
Type	Other

Description

Two 2017 half-ton pick-up trucks are due for replacement, unit 611 and unit 531. These trucks are used by the Public Works Superintendents. These trucks are single person, light use vehicles and will be kept in the fleet to replace older units that are no longer cost-effective to operate.

Images

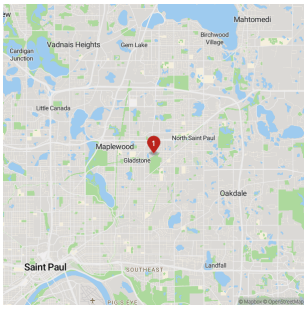


Details

Project Number	PW21.04
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower maintenance costs, $1,300/vehicle/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	5 Years

Location

Address: 1902 County Road B East

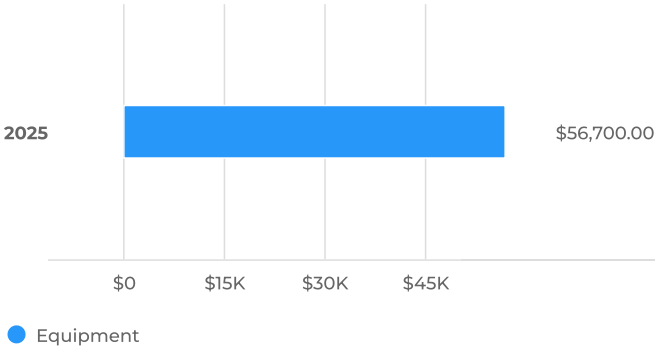


Capital Cost

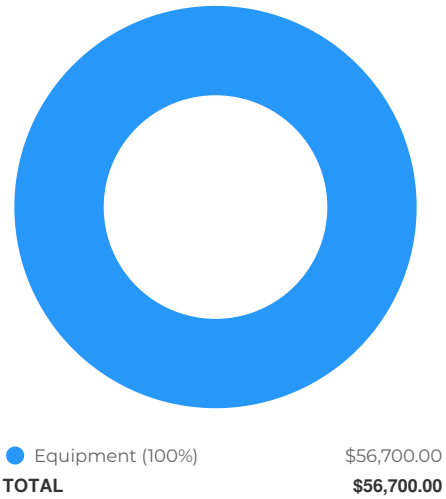
Total Budget (all years)
$56.7K

Project Total
$56.7K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

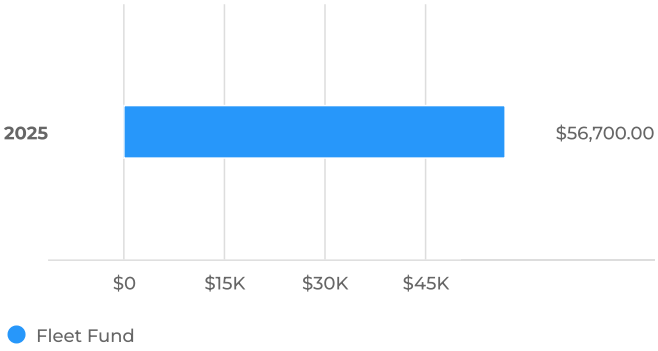
Capital Cost	FY2025	Total
Equipment	$56,700	$56,700
Total	**$56,700**	**$56,700**

Funding Sources

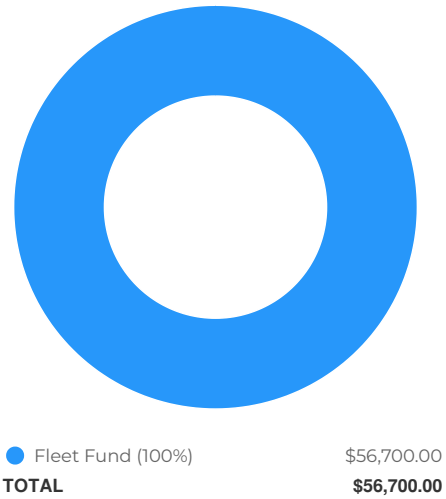
Total Budget (all years)
$56.7K

Project Total
$56.7K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

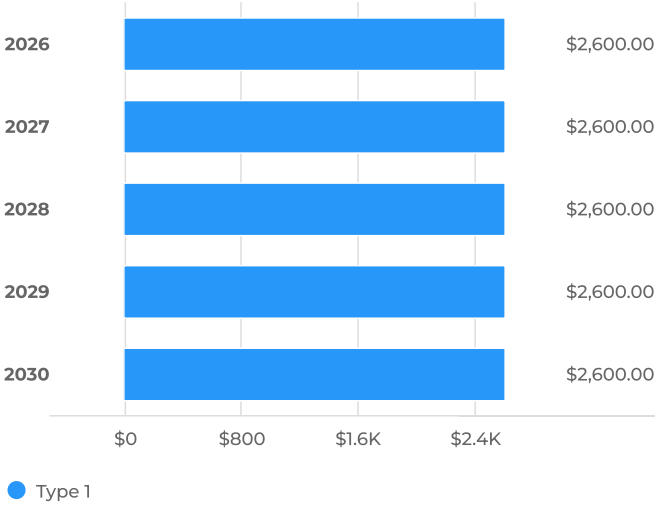
Funding Sources	FY2025	Total
Fleet Fund	$56,700	$56,700
Total	**$56,700**	**$56,700**

Cost Savings

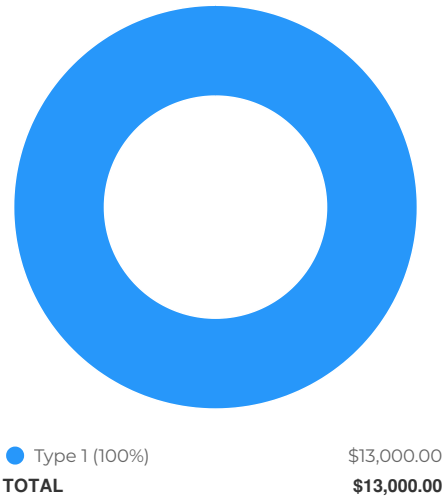
Total Budget (all years)
$13K

Project Total
$13K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Type 1	$2,600	$2,600	$2,600	$2,600	$2,600	$13,000
Total	**$2,600**	**$2,600**	**$2,600**	**$2,600**	**$2,600**	**$13,000**

Unit 615 Jet Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2027
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

The 2012 Jet Truck, Unit 615, is due for replacement. This truck is used by the Public Works Division. It is used for annual cleaning of the sanitary sewer system, responding to sewer backups, clearing storm sewer mains. This truck has a high engine hours and it is not cost-effective to operate. This is a vital piece of equipment that must be reliable and ready to use.

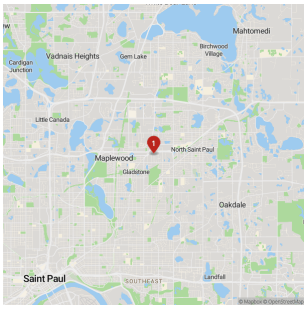
Images



Details

Project Number	27.03
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $6,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

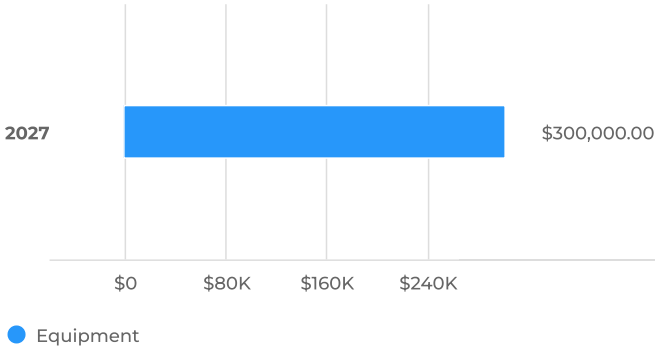


Capital Cost

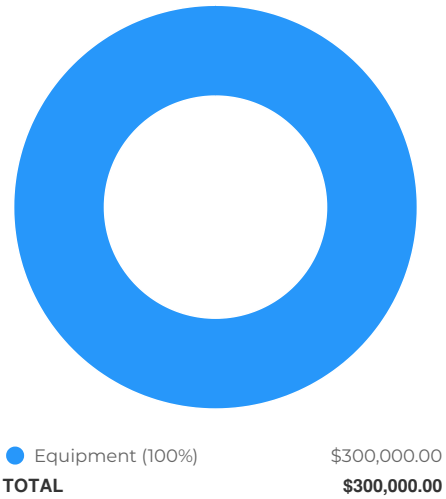
Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

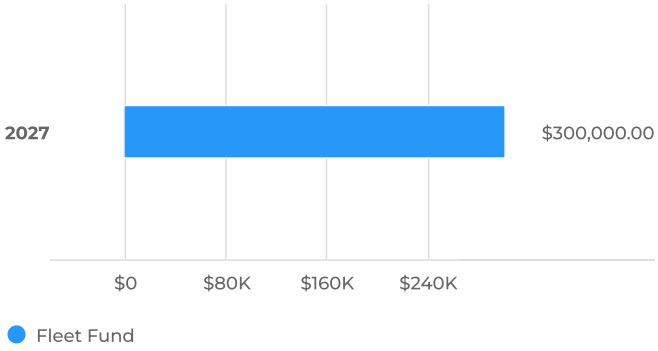
Capital Cost	FY2027	Total
Equipment	$300,000	$300,000
Total	**$300,000**	**$300,000**

Funding Sources

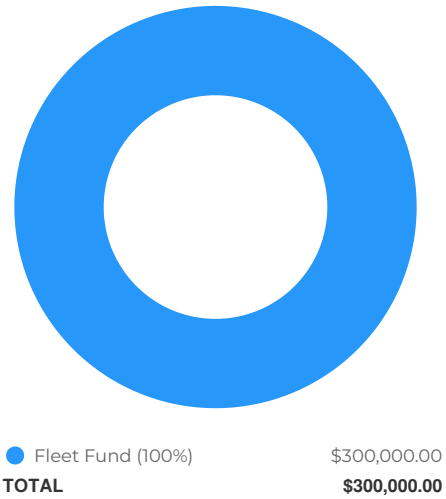
Total Budget (all years)
$300K

Project Total
$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

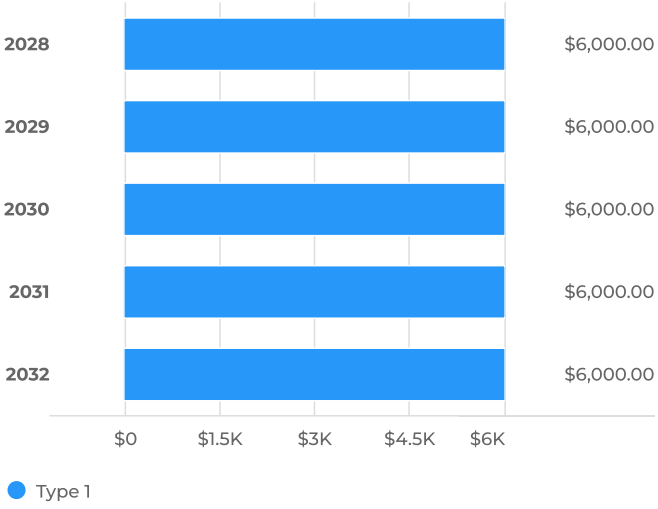
Funding Sources	FY2027	Total
Fleet Fund	$300,000	$300,000
Total	**$300,000**	**$300,000**

Cost Savings

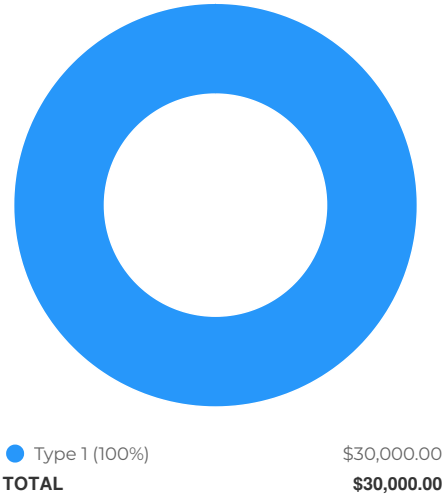
Total Budget (all years)
$30K

Project Total
$30K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Unit 617 Emergency Generator Replacement

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2023
Department	Public Works
Type	Other

Description

It is recommended to replace the emergency generator and transfer switch that services MCC/YMCA building. The most recent inspection/service report, December 2019, recommends having a generator replacement plan in place. Report recommends replacement because of deteriorating condition due to age. The original equipment is estimated to be 25 years old.

Images



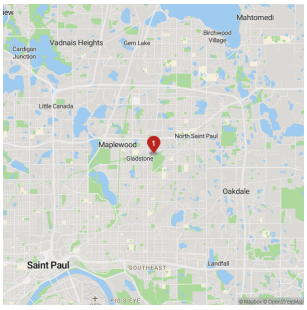
Emergency Generator

Details

Project Number	MT21.03
Budget Impact Comments	Lower estimated annual maintenance of $1,000 per year
Category	Public Works
Contact Person	Public Works Director
Useful Life	15 Years

Location

Address: 1830 County Road B East

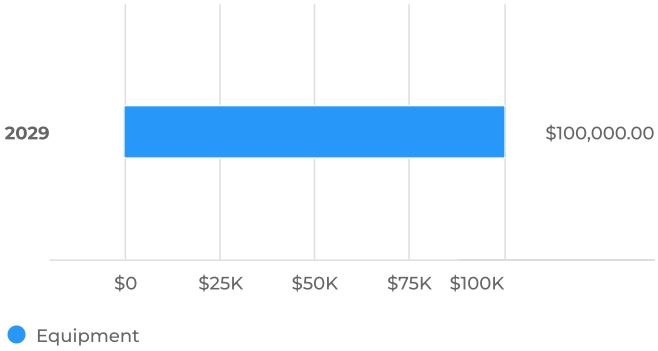


Capital Cost

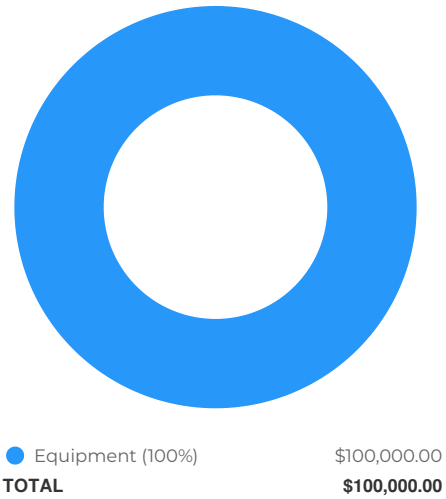
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

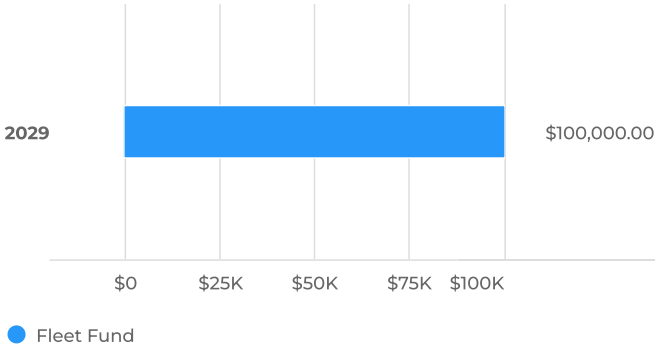
Capital Cost	FY2029	Total
Equipment	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

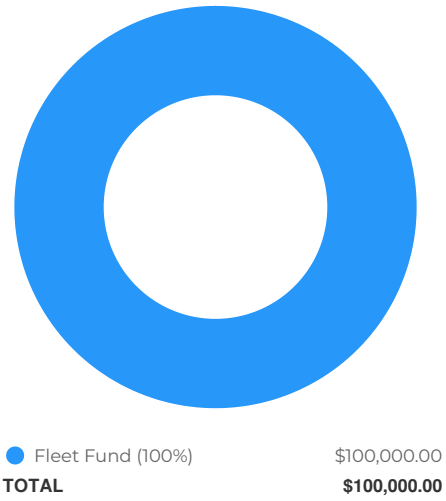
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Fleet Fund (100%)	$100,000.00
TOTAL	**$100,000.00**

Funding Sources Breakdown

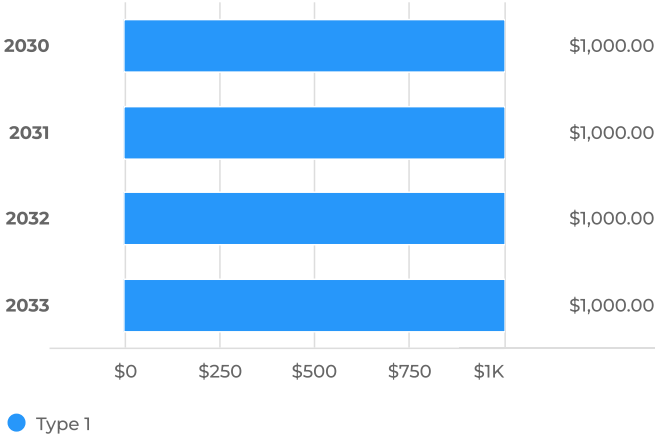
Funding Sources	FY2029	Total
Fleet Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Cost Savings

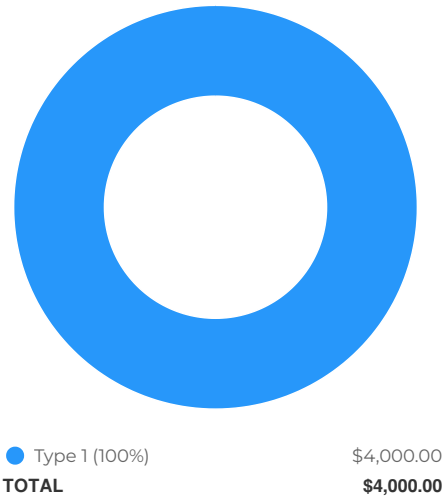
Total Budget (all years)
$4K

Project Total
$4K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$1,000	$1,000	$1,000	$1,000	$4,000
Total	**$1,000**	**$1,000**	**$1,000**	**$1,000**	**$4,000**

Unit 620 Emergency Sewer Pump

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2002 emergency sewer pump is in need of replacement due to its age and high hours of use. This unit is utilized by the storm sewer and sanitary sewer divisions for emergency storm and wastewater pumping. Without this equipment storm water and sanitary sewer overflows could occur causing damage to property and the environment. It is important that we have reliable equipment to handle these types of operations.

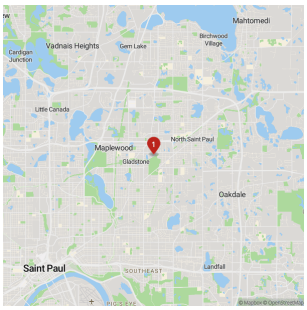
Images



Details

Project Number	PW18.34
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs ($3,300/year).
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

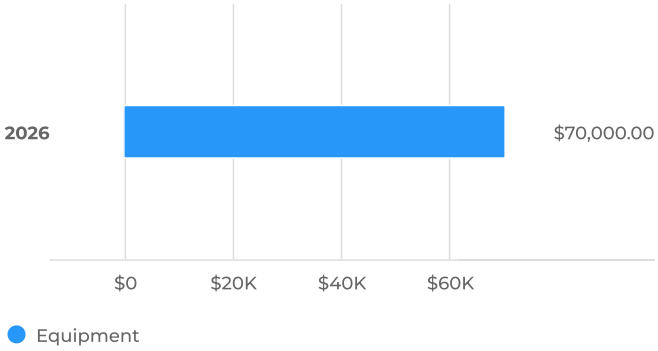


Capital Cost

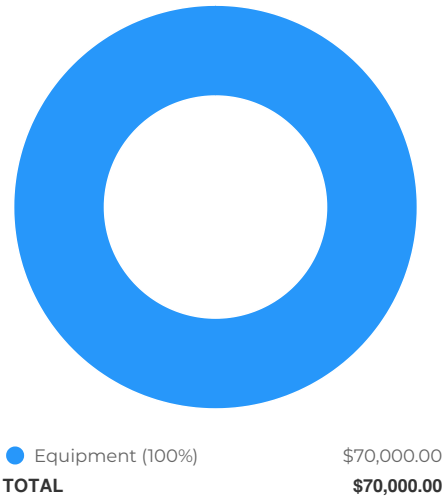
Total Budget (all years)
$70K

Project Total
$70K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

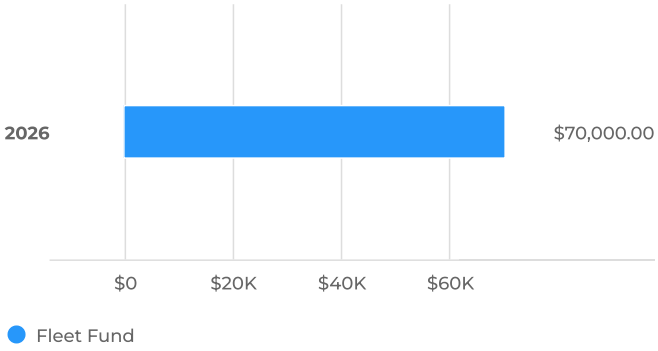
Capital Cost	FY2026	Total
Equipment	$70,000	$70,000
Total	**$70,000**	**$70,000**

Funding Sources

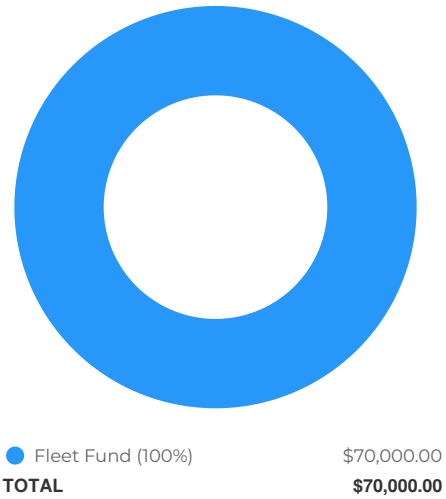
Total Budget (all years)
$70K

Project Total
$70K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

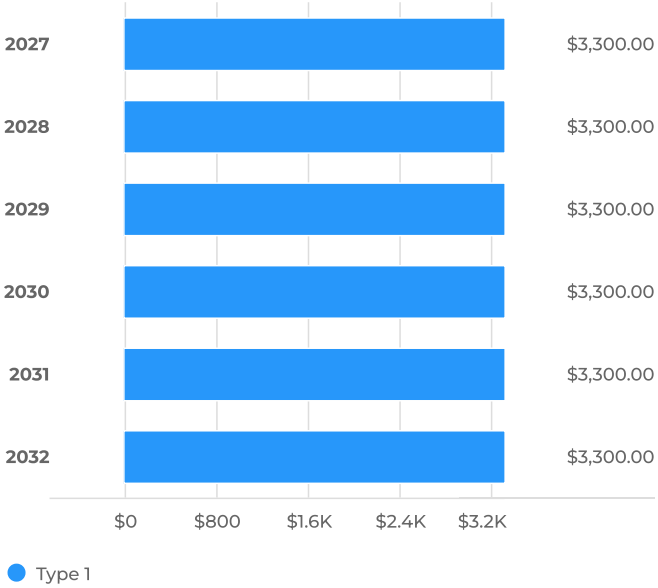
Funding Sources	FY2026	Total
Fleet Fund	$70,000	$70,000
Total	**$70,000**	**$70,000**

Cost Savings

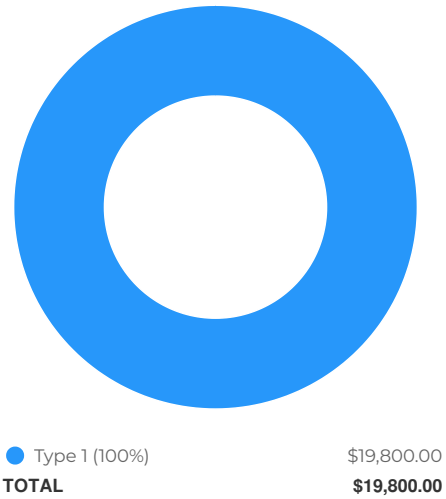
Total Budget (all years)
$19.8K

Project Total
$19.8K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$3,300	$3,300	$3,300	$3,300	$3,300	$3,300	$19,800
Total	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$19,800**

Unit 621 Half-Ton Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2007 1/2-ton truck, Unit 621, is due for replacement. This 1/2-ton truck is used by the Public Works Engineering Division. It is used for inspections and surveying throughout the year on street improvement projects. The old truck has high mileage and is no longer cost-effective to operate. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

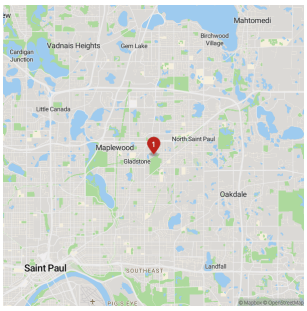


Details

Project Number	PW19.03
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $1,300/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	7 Years

Location

Address: 1902 County Road B East

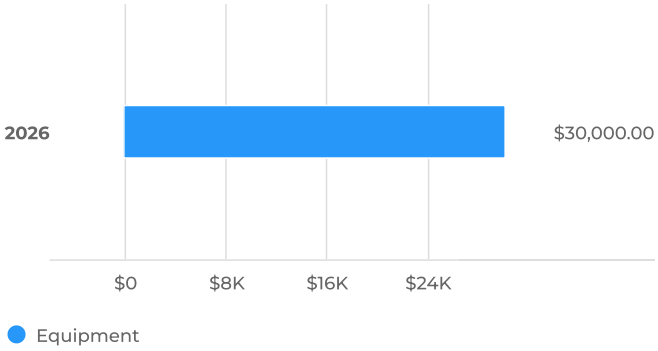


Capital Cost

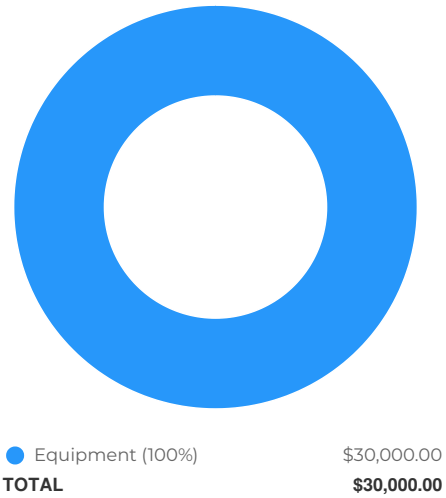
Total Budget (all years)
$30K

Project Total
$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

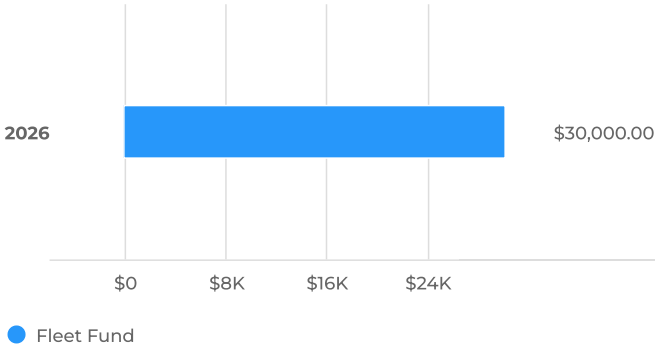
Capital Cost	FY2026	Total
Equipment	$30,000	$30,000
Total	**$30,000**	**$30,000**

Funding Sources

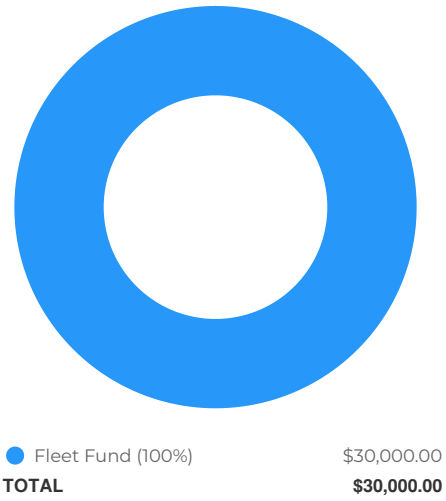
Total Budget (all years)
$30K

Project Total
$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

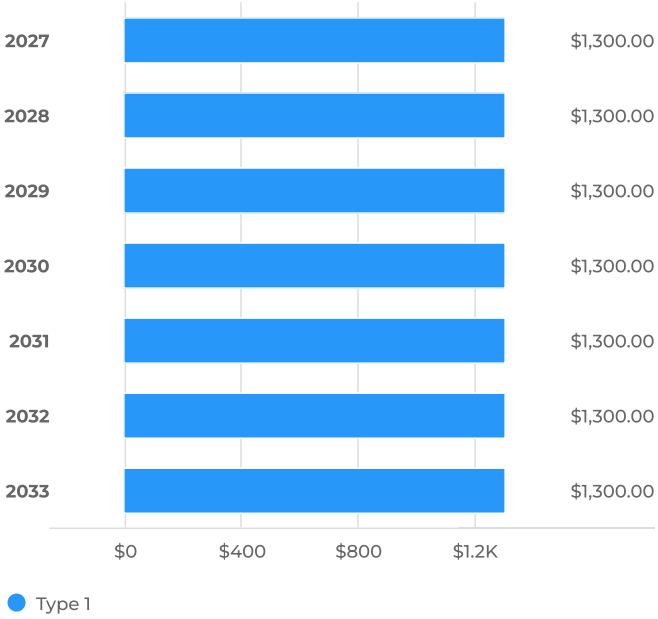
Funding Sources	FY2026	Total
Fleet Fund	$30,000	$30,000
Total	**$30,000**	**$30,000**

Cost Savings

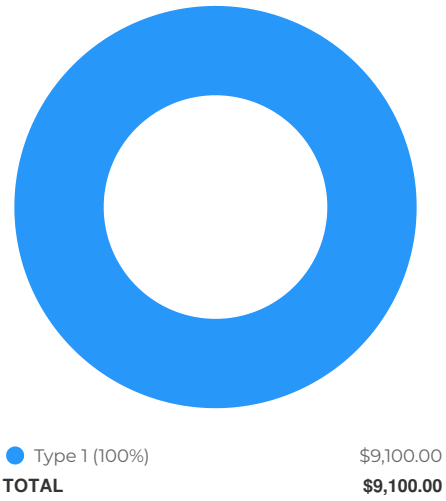
Total Budget (all years)
$9.1K

Project Total
$9.1K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$1,300	$1,300	$1,300	$1,300	$1,300	$1,300	$1,300	$9,100
Total	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$9,100**

Unit 623 CCTV Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2007 CCTV truck, Unit 623 is due for replacement. This vehicle/Equipment performs inspections of all underground sewer pipes. This vehicle/equipment is utilized throughout all public works divisions. This equipment is essential for sanitary sewer and storm water compliance with the Minnesota Pollution Control Agency. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

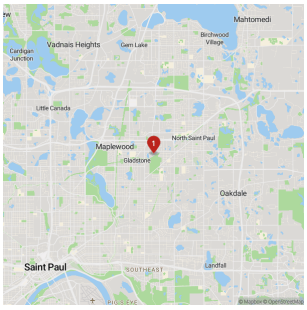


Details

Project Number	PW18.24
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $8,700/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

Address: 1902 County Road B East

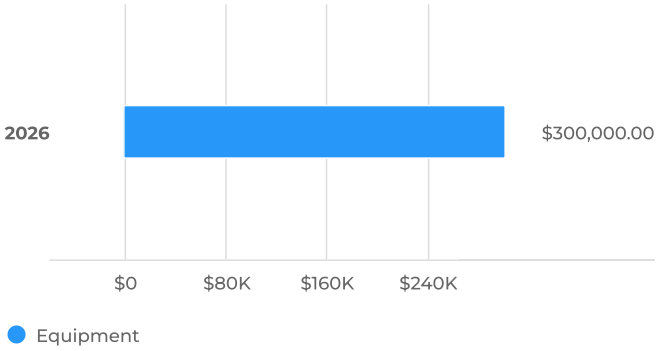


Capital Cost

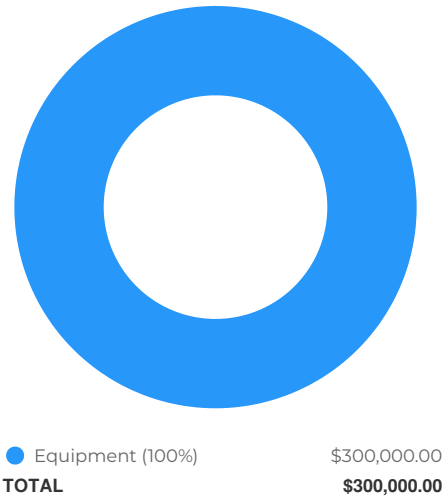
Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

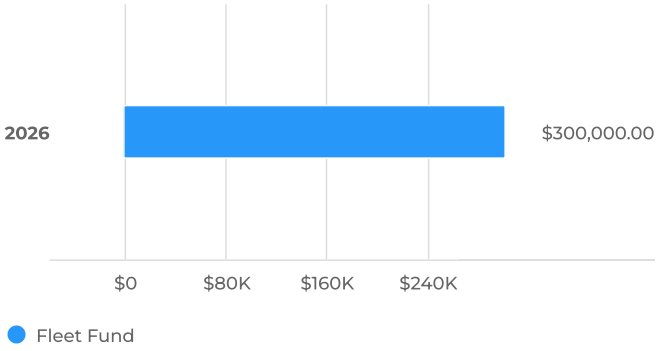
Capital Cost	FY2026	Total
Equipment	$300,000	$300,000
Total	**$300,000**	**$300,000**

Funding Sources

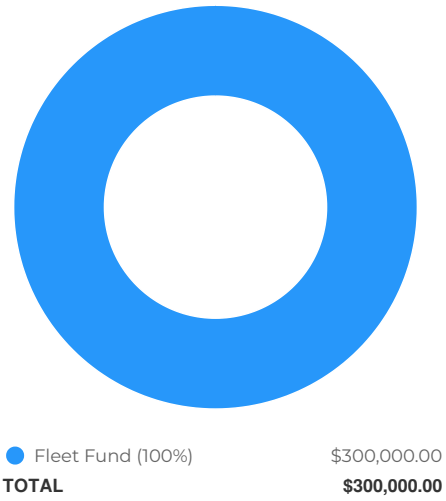
Total Budget (all years)
$300K

Project Total
$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

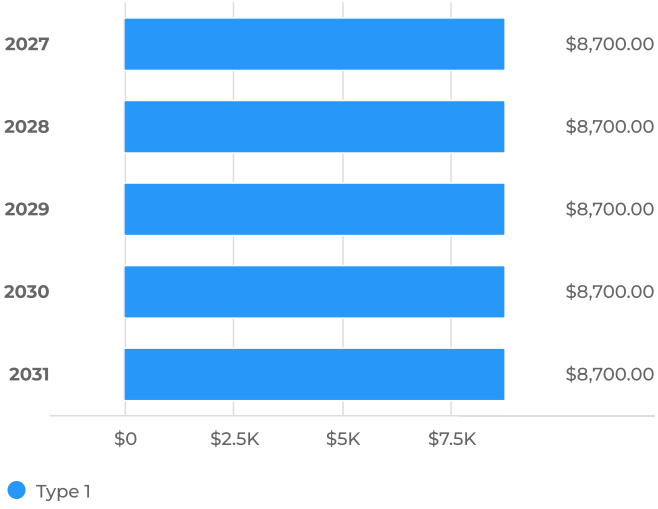
Funding Sources	FY2026	Total
Fleet Fund	$300,000	$300,000
Total	**$300,000**	**$300,000**

Cost Savings

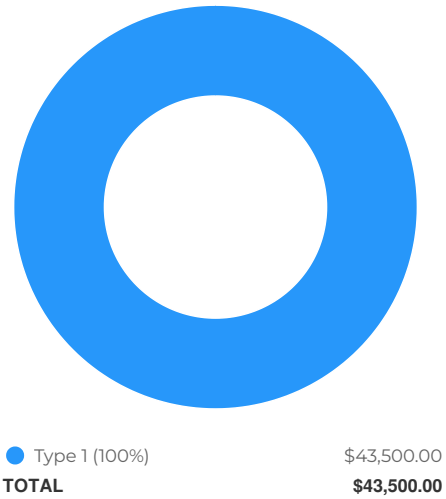
Total Budget (all years)
$43.5K

Project Total
$43.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Type 1	$8,700	$8,700	$8,700	$8,700	$8,700	$43,500
Total	**$8,700**	**$8,700**	**$8,700**	**$8,700**	**$8,700**	**$43,500**

Unit 642 Three-Quarter Ton Van

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2027
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

The 2002 3/4 ton van, Unit 642 is due for replacement. This 2002 van is utilized by multiple departments throughout the City. The primary use is for transporting staff to various engagements such as training and meetings etc. It is also used heavily by the Parks & Recreation division for transporting children to camps and other recreation activities. Due to its age and high miles the vehicle is becoming unsafe and unreliable for use. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

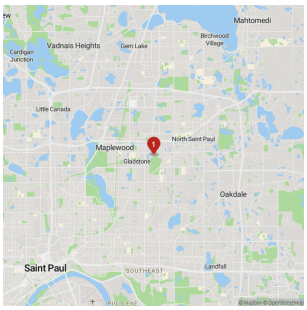


Details

Project Number	PW18.17
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $2,900/year
Category	Public Works
Contact Person	Public Works Director
Useful Life	12 Years

Location

Address: 1902 County Road B East

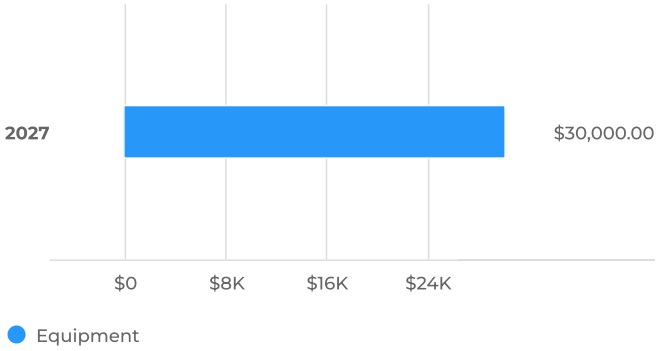


Capital Cost

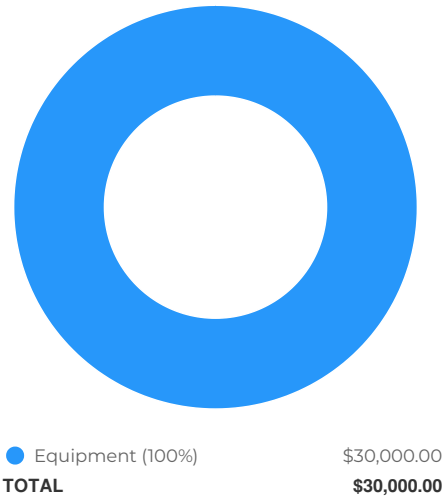
Total Budget (all years)
$30K

Project Total
$30K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

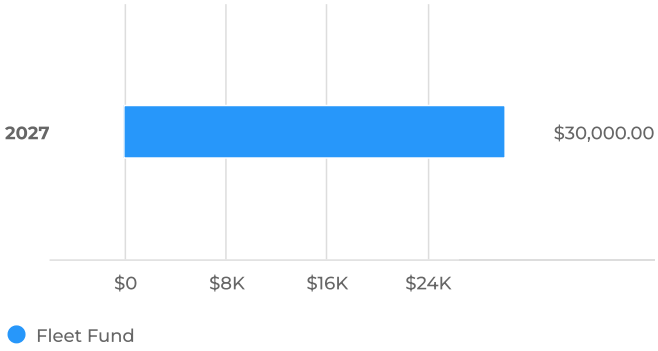
Capital Cost	FY2027	Total
Equipment	$30,000	$30,000
Total	**$30,000**	**$30,000**

Funding Sources

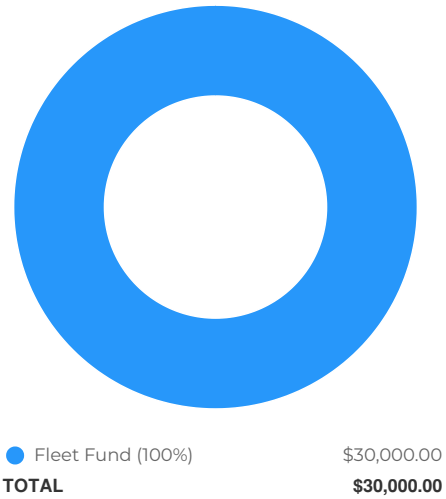
Total Budget (all years)
$30K

Project Total
$30K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

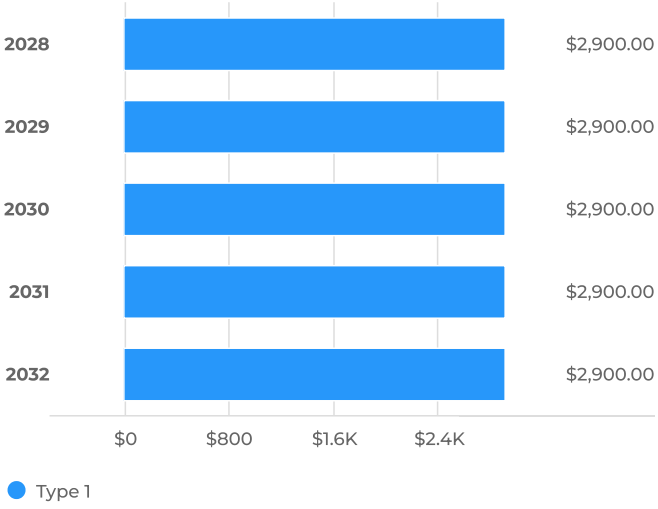
Funding Sources	FY2027	Total
Fleet Fund	$30,000	$30,000
Total	**$30,000**	**$30,000**

Cost Savings

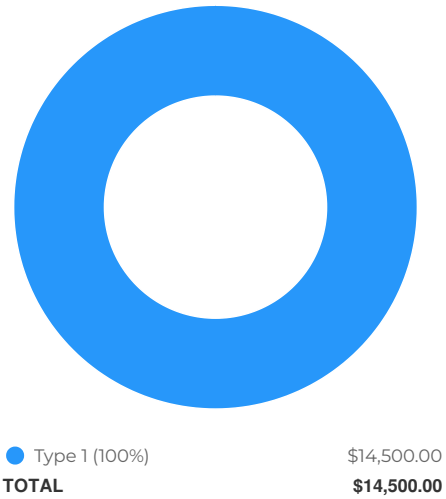
Total Budget (all years)
$14.5K

Project Total
$14.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$2,900	$2,900	$2,900	$2,900	$2,900	$14,500
Total	**$2,900**	**$2,900**	**$2,900**	**$2,900**	**$2,900**	**$14,500**

Unit 643 One and One-half Ton Dump Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2028
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

The 2013 1 1/2 ton truck, Unit 643 is due for replacement. This truck is utilized year round in the park maintenance division. The truck is equipped with a cargo bed and snow plow. The primary use in the summer months is for emptying and replacing trash barrels in the park system. In the winter it issued for snow removal on the city campus and throughout the park system. This unit has high miles and is in need of costly repairs.

Images

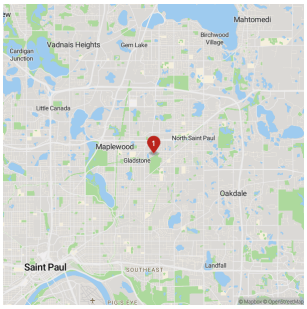


Unit 643

Details

Project Number	PW18.25
Budget Impact Comments	There will be a positive impact on the operating budget due to lower estimated maintenance costs of $6,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	10 Years

Location

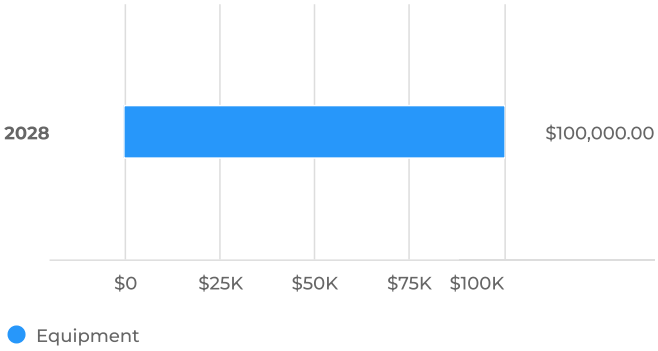


Capital Cost

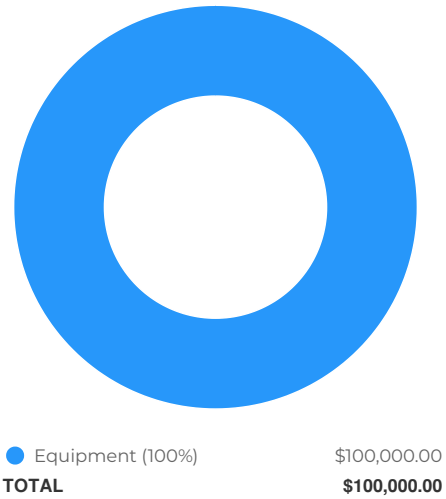
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

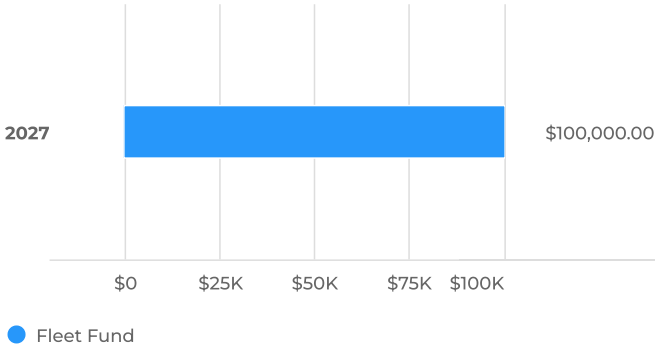
Capital Cost	FY2028	Total
Equipment	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

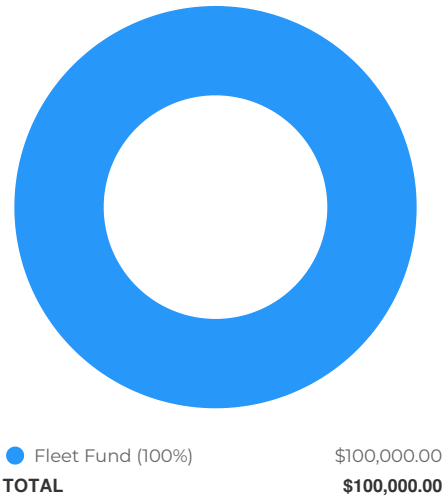
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

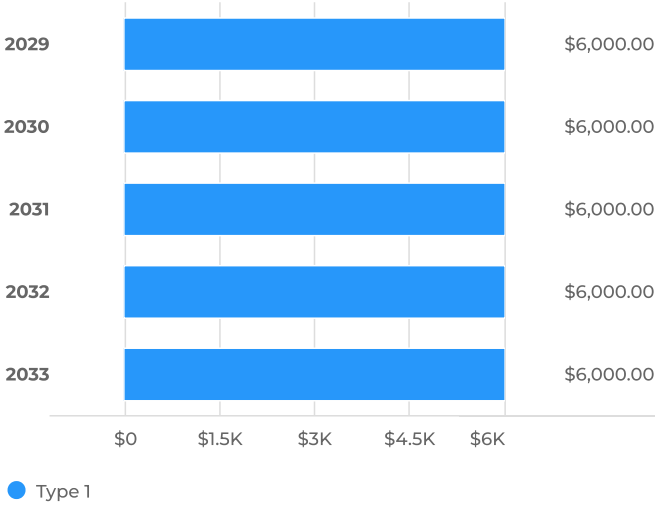
Funding Sources	FY2027	Total
Fleet Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Cost Savings

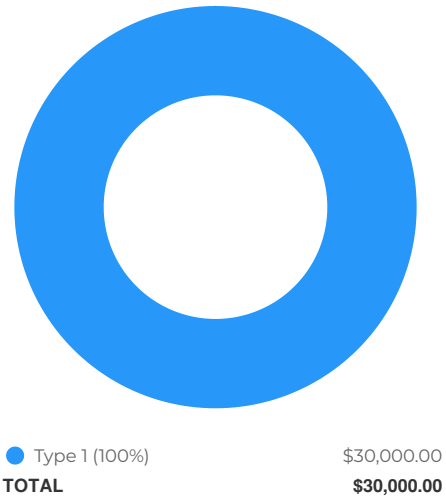
Total Budget (all years)
$30K

Project Total
$30K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Unit 645 Half Ton Truck

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2029
Est. Completion Date	12/31/2029
Department	Public Works
Type	Other

Description

The 2010 1/2-ton truck, Unit 645, is due for replacement. This 1/2-ton truck is used by the Park Maintenance division. It is used for a variety of tasks throughout the park system. The old truck has high mileage and is no longer cost-effective to operate.

Images

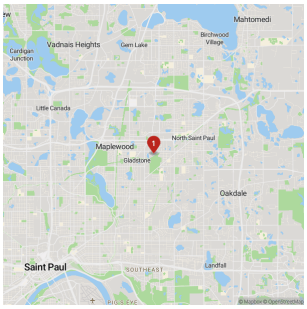


Unit 645

Details

Project Number	PW21.06
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $1,300/year
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

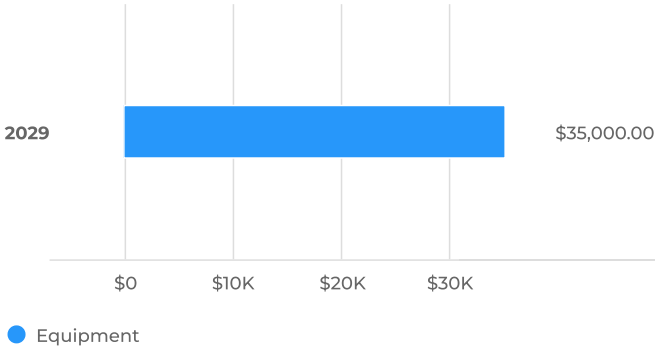


Capital Cost

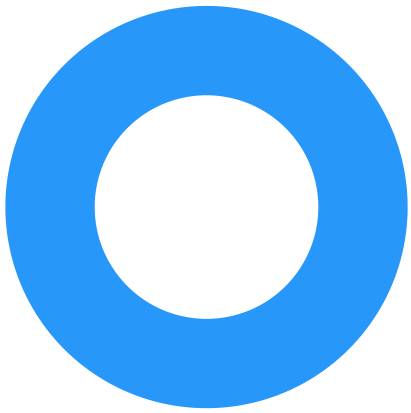
Total Budget (all years)
$35K

Project Total
$35K

Capital Cost by Year



Capital Cost for Budgeted Years



Equipment (100%)	$35,000.00
TOTAL	**$35,000.00**

Capital Cost Breakdown

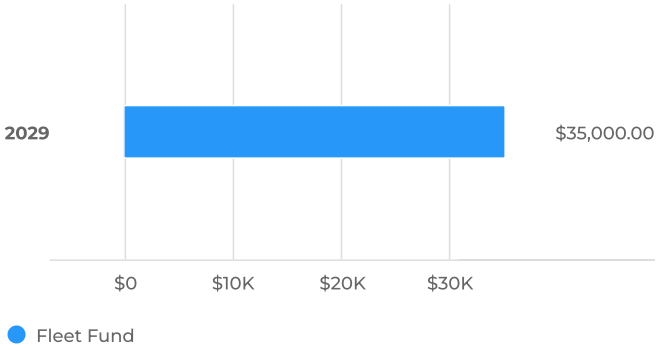
Capital Cost	FY2029	Total
Equipment	$35,000	$35,000
Total	**$35,000**	**$35,000**

Funding Sources

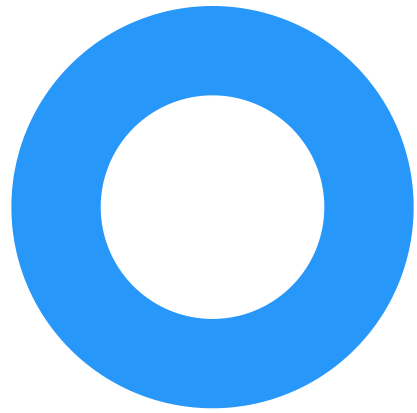
Total Budget (all years)
$35K

Project Total
$35K

Funding Sources by Year



Funding Sources for Budgeted Years



Fleet Fund (100%)	$35,000.00
TOTAL	**$35,000.00**

Funding Sources Breakdown

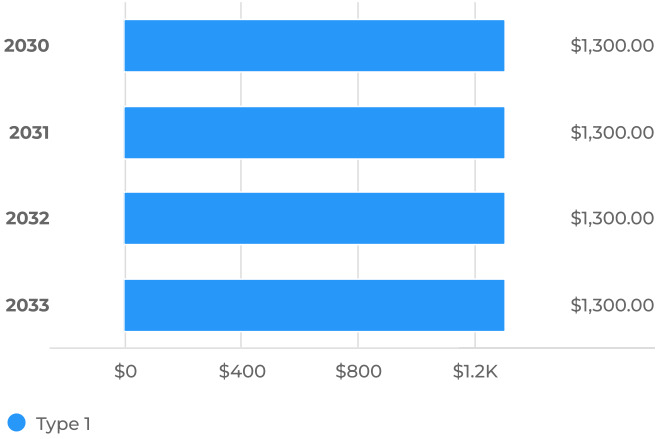
Funding Sources	FY2029	Total
Fleet Fund	$35,000	$35,000
Total	**$35,000**	**$35,000**

Cost Savings

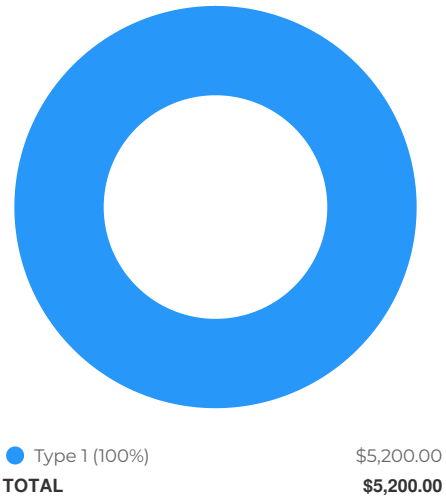
Total Budget (all years)
$5.2K

Project Total
$5.2K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$1,300	$1,300	$1,300	$1,300	$5,200
Total	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$5,200**

Unit 650 One and One-Half Ton Dump Truck

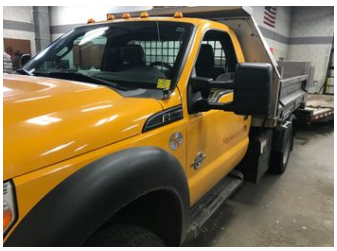
Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2028
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

The 2010 one and one-half ton truck, unit 650, is due for replacement. This truck is equipped with a dump body, snow plan, and sander. Unit 650 is utilized year round in the Park Maintenance division. The existing unit is heavily used and is becoming inefficient to operate. The new truck will be equipped with the property sander and de-icing equipment to meet the MPCA's standards for de-icing materials best practices.

Images

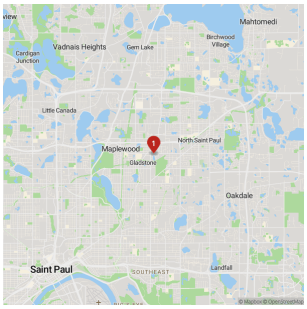


Unit 650

Details

Project Number	PW18.26
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, estimated at $6,000/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	12 Years

Location

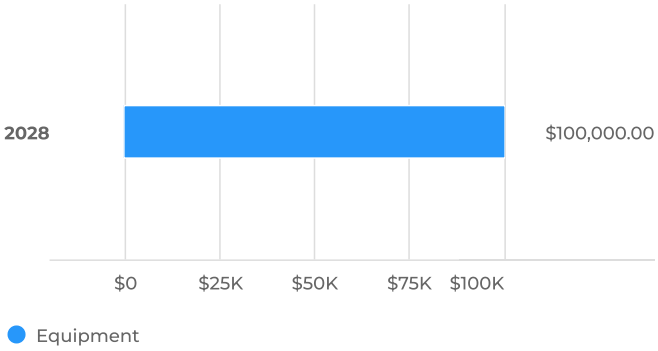


Capital Cost

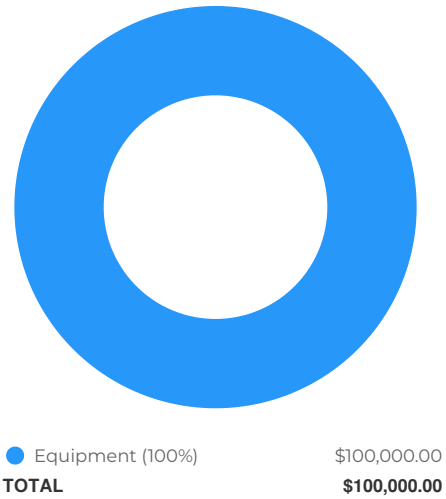
Total Budget (all years)
$100K

Project Total
$100K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

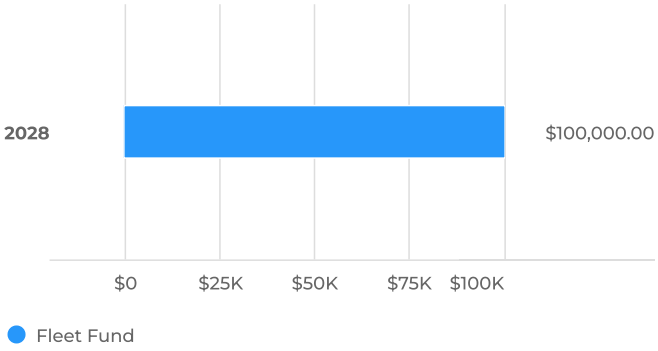
Capital Cost	FY2028	Total
Equipment	$100,000	$100,000
Total	**$100,000**	**$100,000**

Funding Sources

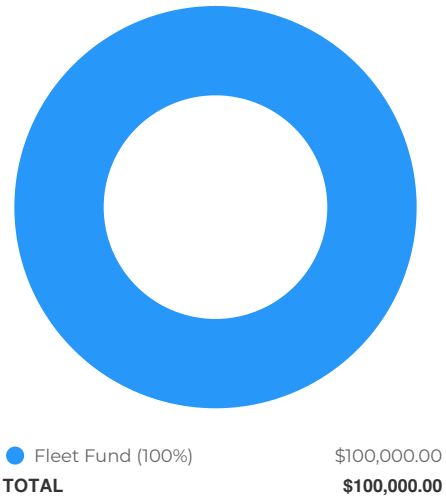
Total Budget (all years)
$100K

Project Total
$100K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

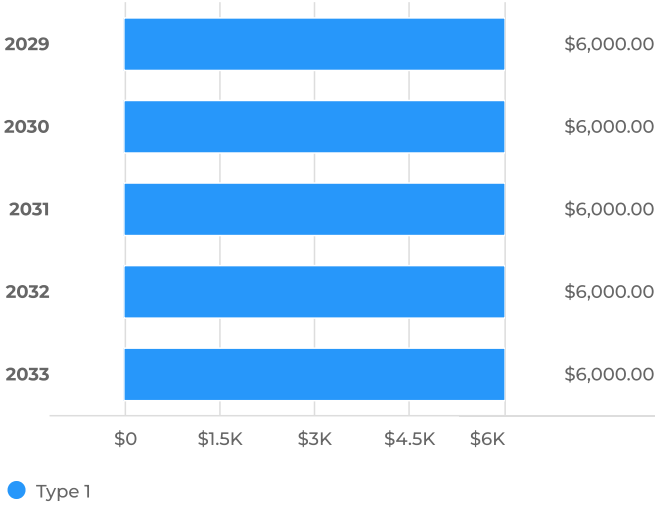
Funding Sources	FY2028	Total
Fleet Fund	$100,000	$100,000
Total	**$100,000**	**$100,000**

Cost Savings

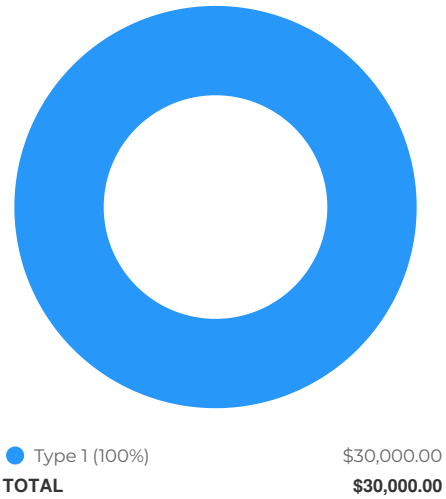
Total Budget (all years)
$30K

Project Total
$30K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$6,000	$6,000	$6,000	$6,000	$6,000	$30,000
Total	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$6,000**	**$30,000**

Unit 653 and Unit 545: Two Park Maintenance Machines

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

Two 2013 John Deere park maintenance machines are in need of replacement. These machines are utilized for both summer and winter operations throughout the park system and city campus. In the summer they are equipped with mowers and used in all divisions of public works. In winter they remove snow on campus walks and trails throughout the park system. Due to age and high engine hours, the machines are no longer cost-effective to operate. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

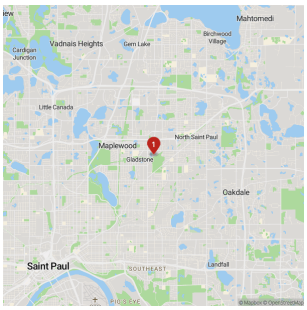


Details

Project Number	PR21.02
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $3,300/year/piece of equipment.
Category	Public Works
Contact Person	Public Works Director
Useful Life	7 Years

Location

Address: 1830 County Road B East

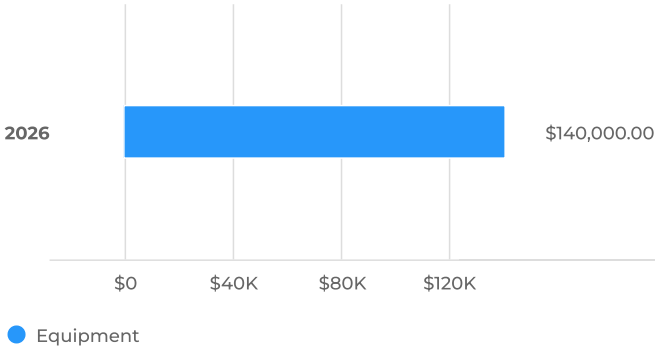


Capital Cost

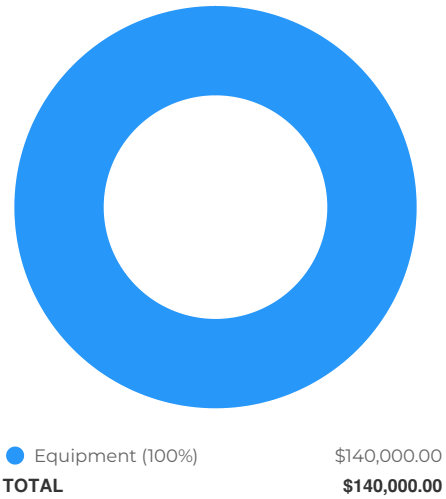
Total Budget (all years)
$140K

Project Total
$140K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

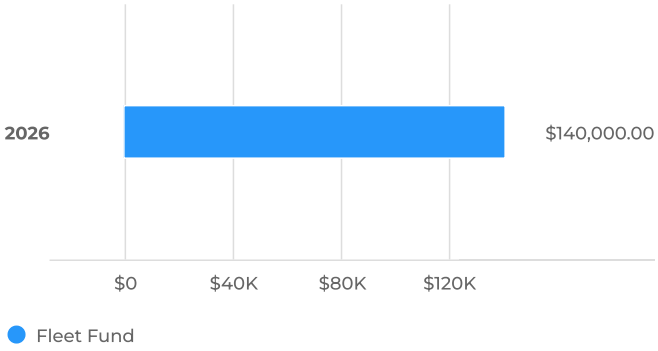
Capital Cost	FY2026	Total
Equipment	$140,000	$140,000
Total	**$140,000**	**$140,000**

Funding Sources

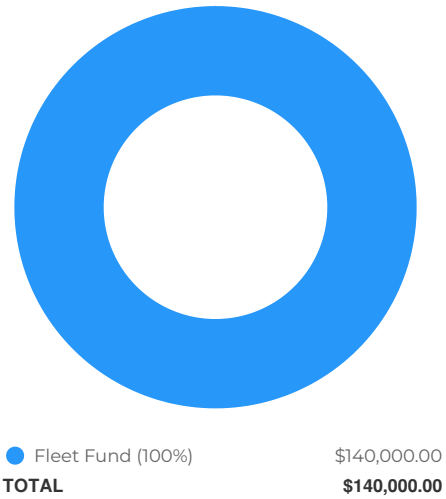
Total Budget (all years)
$140K

Project Total
$140K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

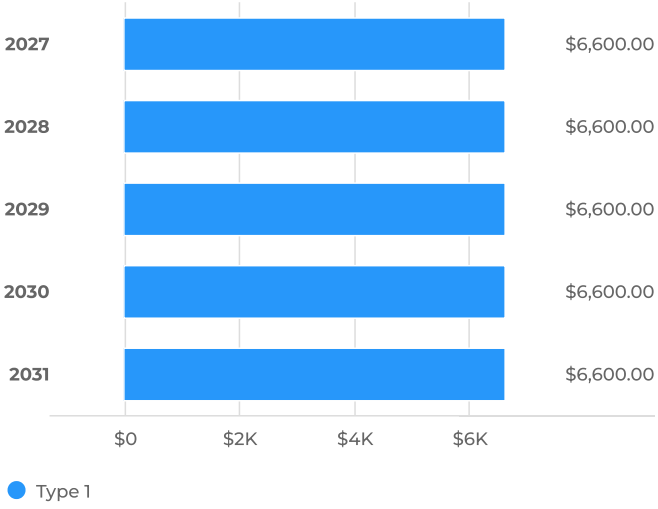
Funding Sources	FY2026	Total
Fleet Fund	$140,000	$140,000
Total	**$140,000**	**$140,000**

Cost Savings

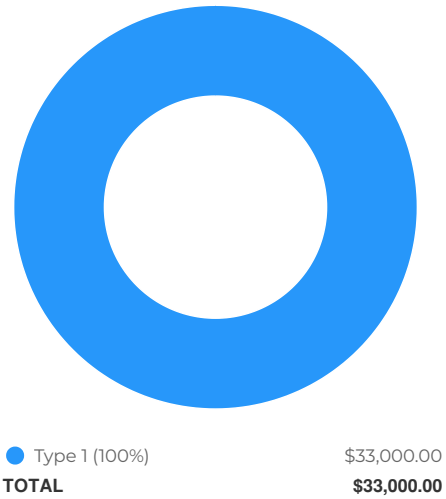
Total Budget (all years)
$33K

Project Total
$33K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Type 1	$6,600	$6,600	$6,600	$6,600	$6,600	$33,000
Total	**$6,600**	**$6,600**	**$6,600**	**$6,600**	**$6,600**	**$33,000**

Unit 654: Park Maintenance Machine

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2026
Est. Completion Date	12/31/2026
Department	Public Works
Type	Other

Description

The 2015 John Deere, unit 654, park maintenance machine is in need of replacement. This machine is utilized for both summer and winter operations throughout the park system and city campus. In the summer it is equipped with a mower and used in all divisions of public works. In winter it is used to remove snow on campus walks and trails throughout the park system. Due to age and high engine hours, the machine is no longer cost effective to operate. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

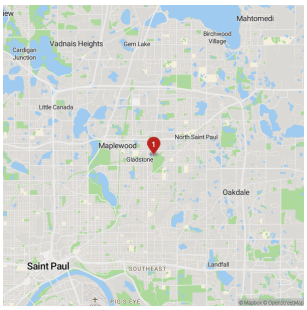


Details

Project Number	PR21.03
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower maintenance costs, $3,300/year.
Category	Public Works
Contact Person	Parks Manager
Useful Life	5 Years

Location

Address: 1830 County Road B East

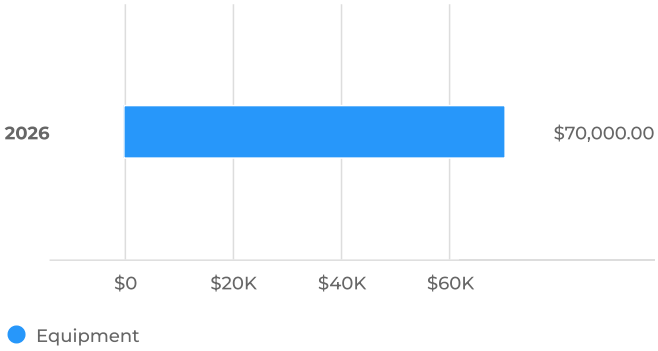


Capital Cost

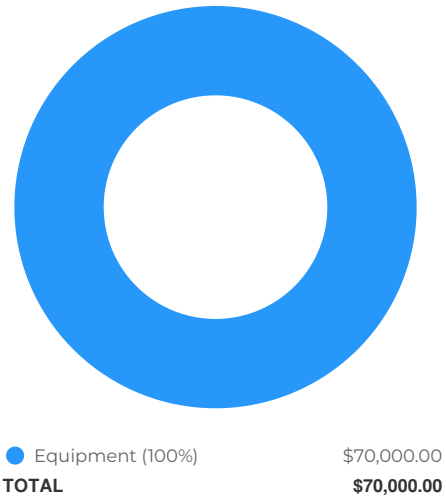
Total Budget (all years)
$70K

Project Total
$70K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

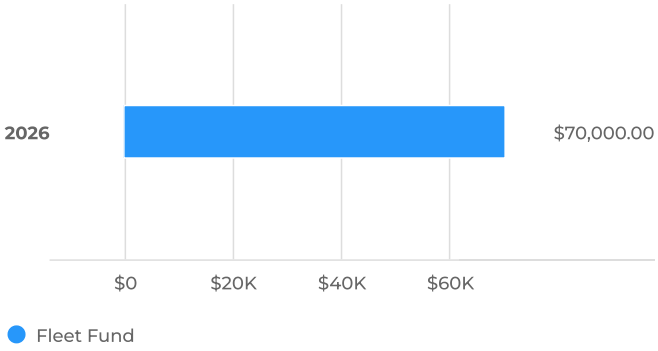
Capital Cost	FY2026	Total
Equipment	$70,000	$70,000
Total	**$70,000**	**$70,000**

Funding Sources

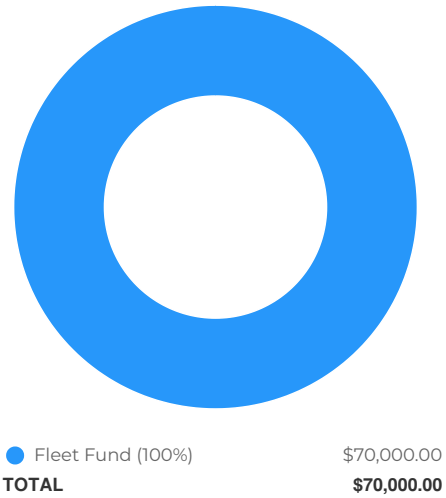
Total Budget (all years)
$70K

Project Total
$70K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

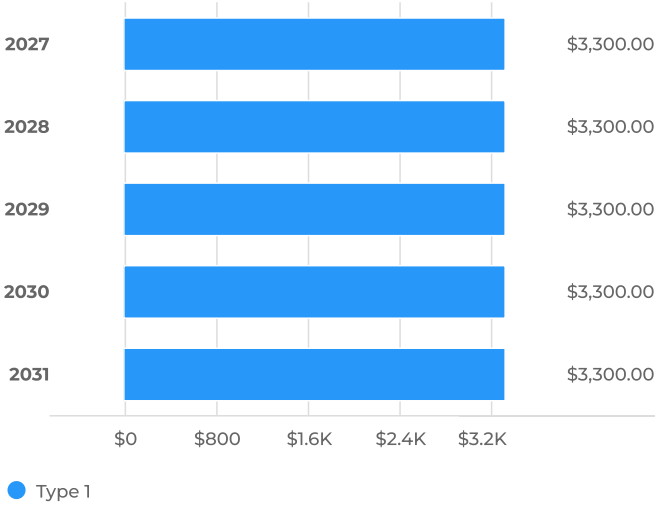
Funding Sources	FY2026	Total
Fleet Fund	$70,000	$70,000
Total	**$70,000**	**$70,000**

Cost Savings

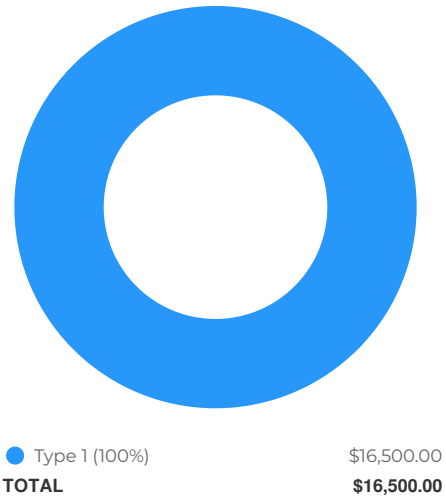
Total Budget (all years)
$16.5K

Project Total
$16.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Type 1	$3,300	$3,300	$3,300	$3,300	$3,300	$16,500
Total	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$16,500**

Unit 658 Park Maintenance Machine

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	Public Works
Type	Other

Description

Park maintenance machines, Units 658, is scheduled for replacement. The 2013 park maintenance machines is in need of replacement. This machine performs year round maintenance throughout the parks system. In winter, it is equipped with snowblower and broom for snow removal and ice rink maintenance throughout the City. During the mowing season this machine is out in the system five days a week cutting grass. This is a high wear machine. The 2013 model has high engine hours and is in need of costly repairs and is no longer cost effective to operate. The equipment cost represents the estimated purchase cost minus the estimated auction value of the old equipment.

Images

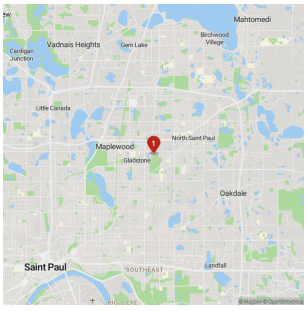


Details

Project Number	PR18.22
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower maintenance costs, $3,300 per year.
Category	Parks
Contact Person	Public Works Director
Useful Life	3 Years

Location

Address: 1902 County Road B East

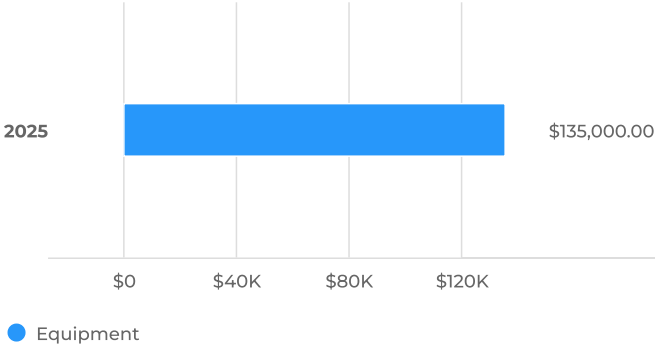


Capital Cost

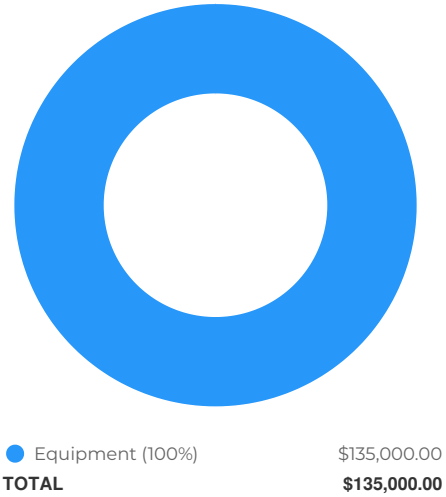
Total Budget (all years)
$135K

Project Total
$135K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

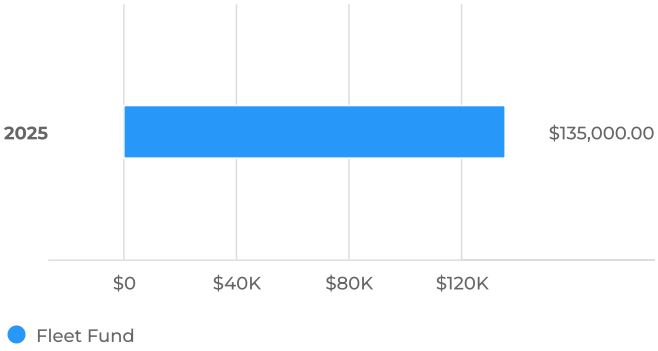
Capital Cost	FY2025	Total
Equipment	$135,000	$135,000
Total	**$135,000**	**$135,000**

Funding Sources

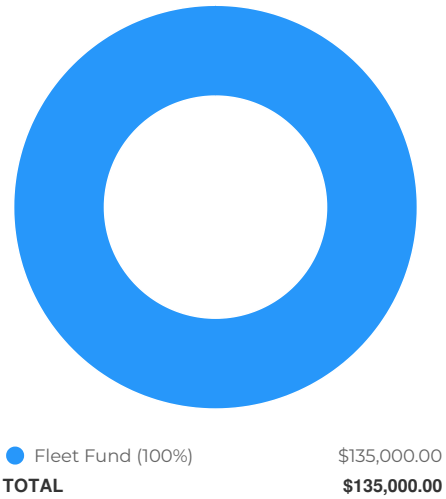
Total Budget (all years)
$135K

Project Total
$135K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

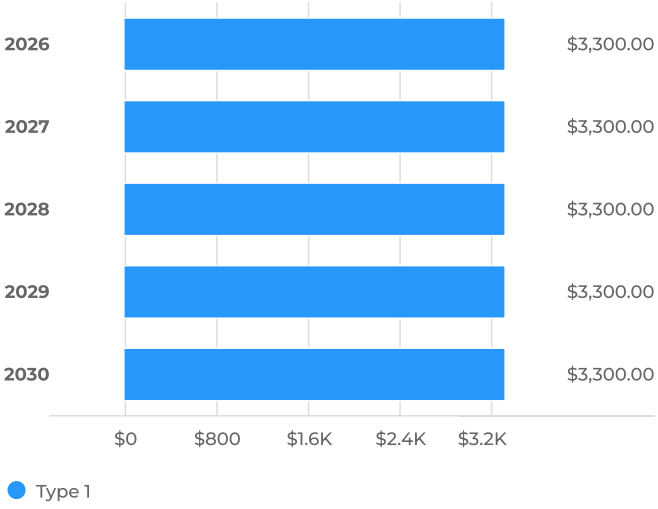
Funding Sources	FY2025	Total
Fleet Fund	$135,000	$135,000
Total	**$135,000**	**$135,000**

Cost Savings

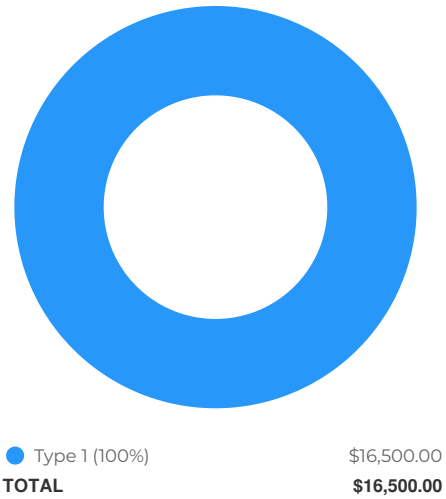
Total Budget (all years)
$16.5K

Project Total
$16.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Type 1	$3,300	$3,300	$3,300	$3,300	$3,300	$16,500
Total	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$3,300**	**$16,500**

Unit 714 Street Sweeper

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2027
Est. Completion Date	12/31/2027
Department	Public Works
Type	Other

Description

The 2017 street sweeper, unit 714 is scheduled for replacement due to age and condition. Street sweepers are high wear machines and are scheduled for replacement on a seven to ten year basis. Owning and operating these pieces of equipment beyond this life span is not cost-effective as the maintenance and repair costs increase dramatically and the trade in value decreases.

Images



Details

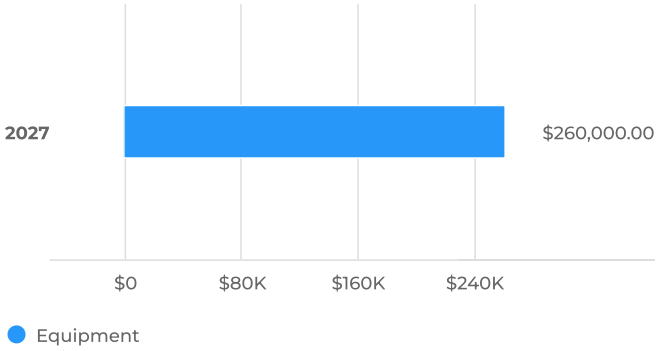
Project Number	PW18.31
Budget Impact Comments	There will be a positive impact on the operating budget due to lower maintenance costs, $9,300/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	7 Years

Capital Cost

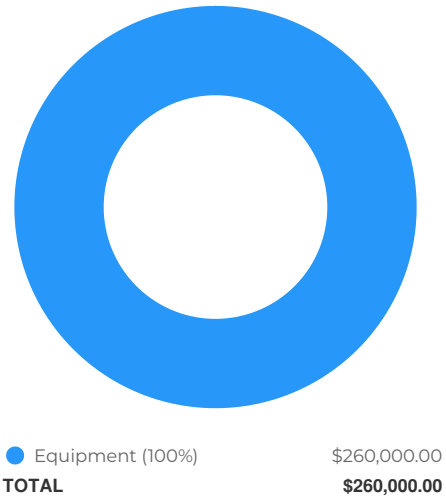
Total Budget (all years)
$260K

Project Total
$260K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

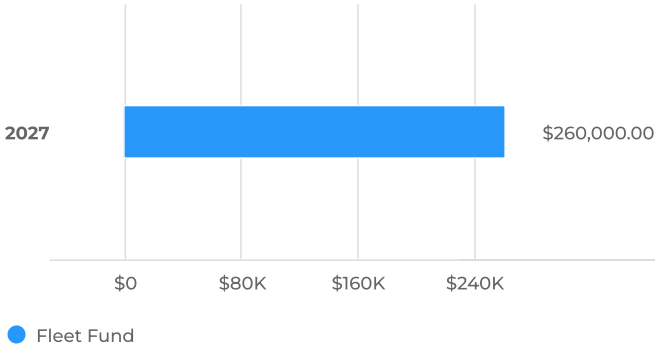
Capital Cost	FY2027	Total
Equipment	$260,000	$260,000
Total	**$260,000**	**$260,000**

Funding Sources

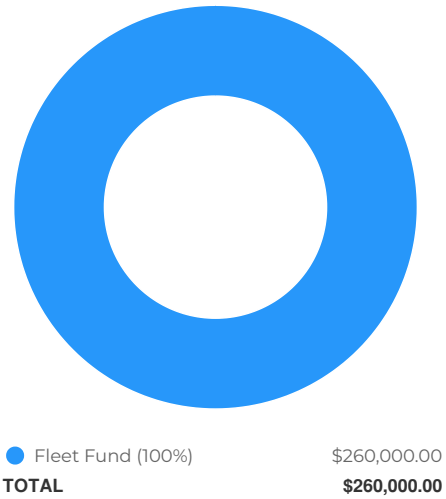
Total Budget (all years)
$260K

Project Total
$260K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

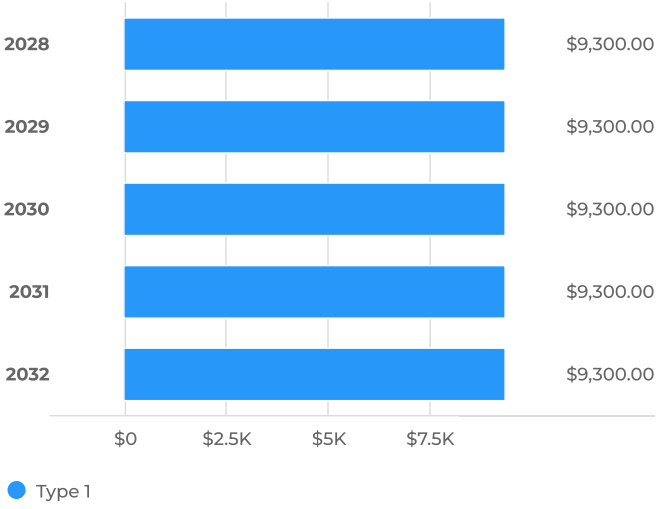
Funding Sources	FY2027	Total
Fleet Fund	$260,000	$260,000
Total	**$260,000**	**$260,000**

Cost Savings

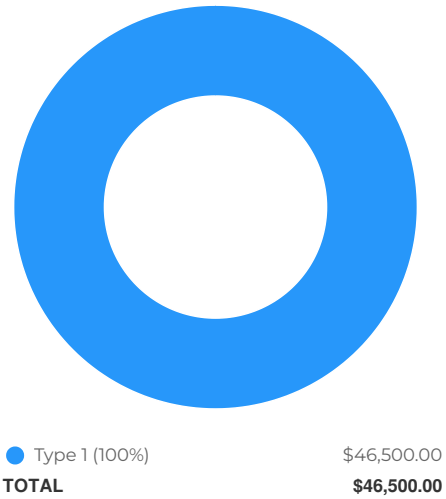
Total Budget (all years)
$46.5K

Project Total
$46.5K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2028	FY2029	FY2030	FY2031	FY2032	Total
Type 1	$9,300	$9,300	$9,300	$9,300	$9,300	$46,500
Total	**$9,300**	**$9,300**	**$9,300**	**$9,300**	**$9,300**	**$46,500**

Unit 717 Front End Loader

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2028
Est. Completion Date	12/31/2028
Department	Public Works
Type	Other

Description

A Front End Loaders, Unit 717, a 2001 model, is in need of replacement. This heavy-duty pieces of equipment perform many tasks for all divisions in public works. This unit is equipped with plows and wings for snow and ice removal in winter and are used daily in the summer months for miscellaneous public works jobs. Unit 717 has incurred very large maintenance and repair costs which will continue until it is replaced. The expected life cycle for heavy use equipment such as this is 15 years.

Images

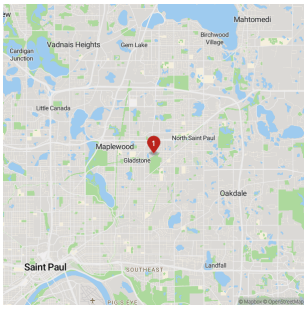


Details

Project Number	PW18.23
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $14,800/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	15 Years

Location

Address: 1902 County Road B East

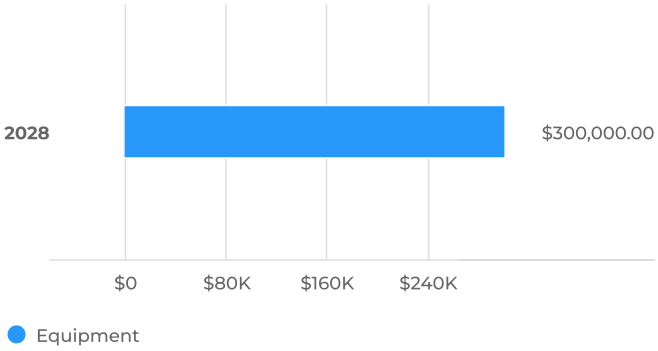


Capital Cost

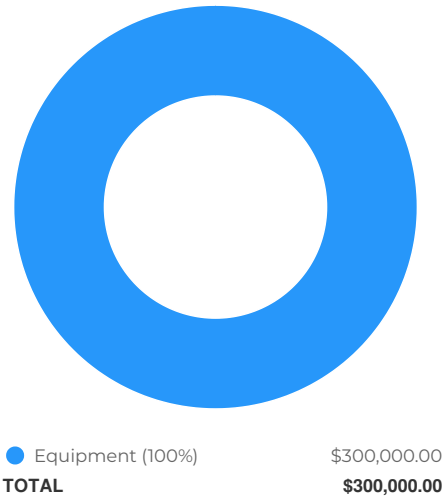
Total Budget (all years)
$300K

Project Total
$300K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

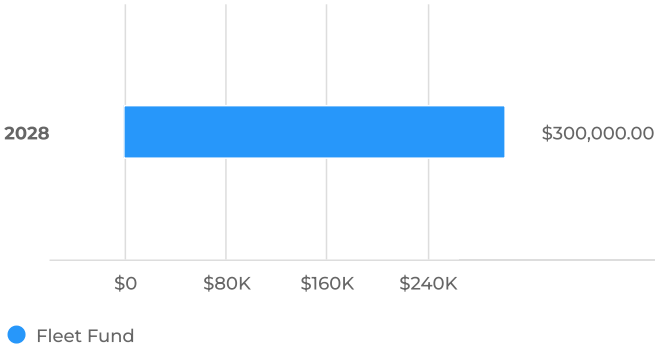
Capital Cost	FY2028	Total
Equipment	$300,000	$300,000
Total	**$300,000**	**$300,000**

Funding Sources

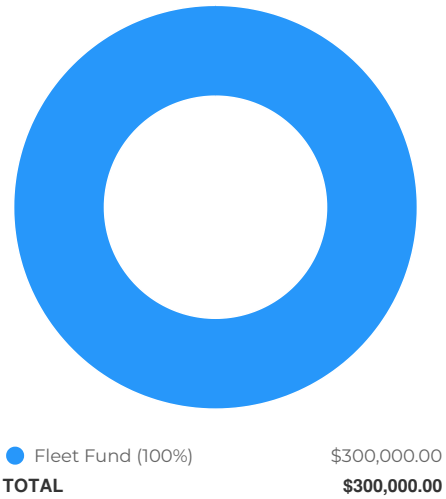
Total Budget (all years)
$300K

Project Total
$300K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

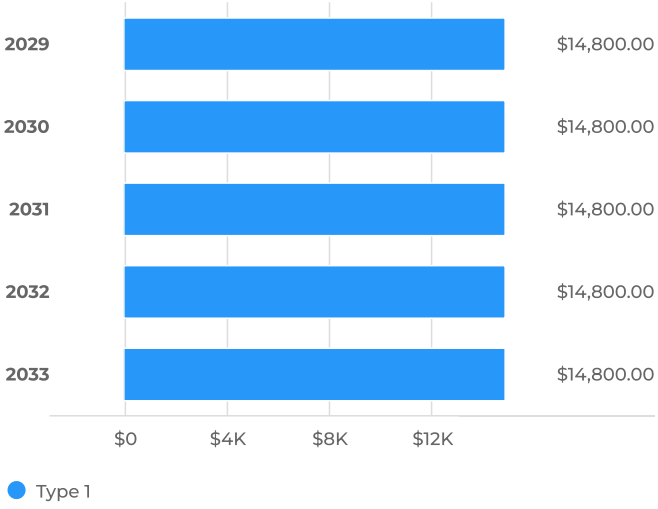
Funding Sources	FY2028	Total
Fleet Fund	$300,000	$300,000
Total	**$300,000**	**$300,000**

Cost Savings

Total Budget (all years)
$74K

Project Total
$74K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2029	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$14,800	$14,800	$14,800	$14,800	$14,800	$74,000
Total	**$14,800**	**$14,800**	**$14,800**	**$14,800**	**$14,800**	**$74,000**

Unit 732 and Unit 737: Two Toolcat Work Machines

Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2029
Est. Completion Date	12/31/2029
Department	Public Works
Type	Other

Description

Toolcat work machines are utilized year round by Public Works and are the primary pieces of equipment for sidewalk snow removal. The wear and tear from this heavy use leads to these machines in need of frequent repair, which makes it unreliable and no longer cost-effective to operate. The equipment cost represents the estimated total purchase cost for the two Toolcats.

Images

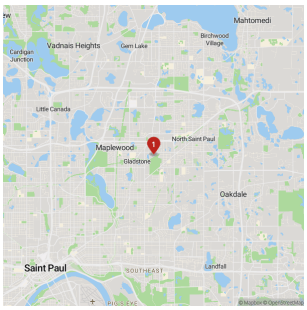


Unit 732

Details

Project Number	PW21.05
Budget Impact Comments	There will be a positive impact on the fleet operating budget due to lower estimated maintenance costs of $2,600/vehicle/year.
Category	Public Works
Contact Person	Public Works Director
Useful Life	7 Years

Location

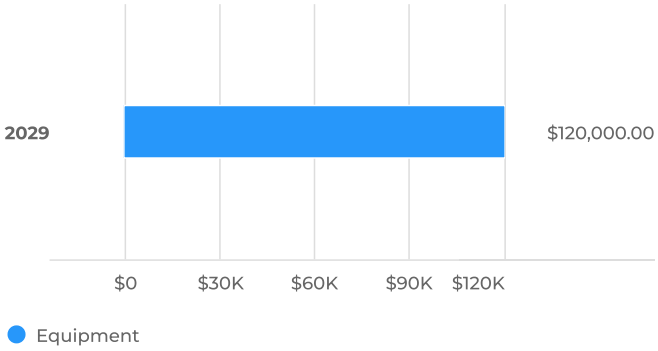


Capital Cost

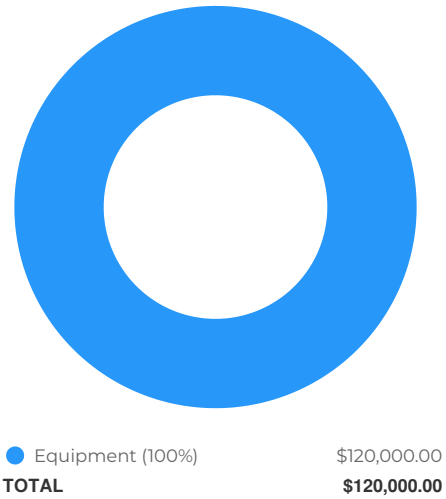
Total Budget (all years)
$120K

Project Total
$120K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

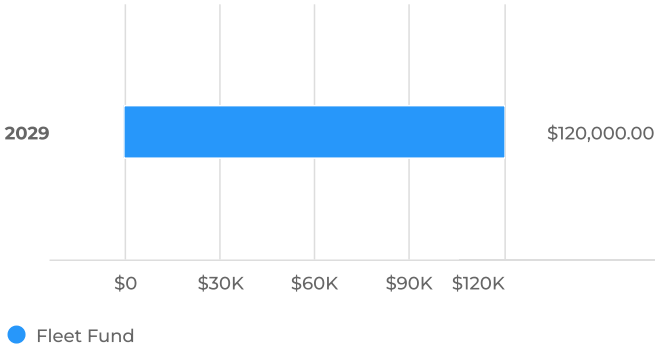
Capital Cost	FY2029	Total
Equipment	$120,000	$120,000
Total	**$120,000**	**$120,000**

Funding Sources

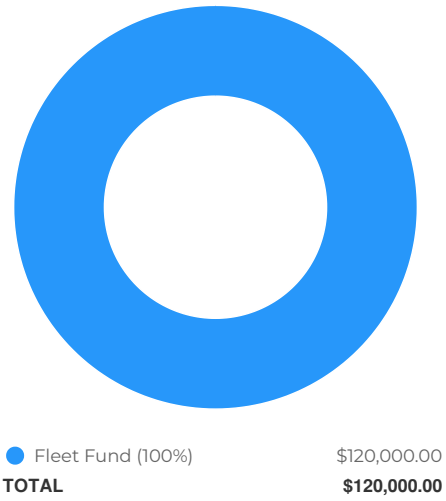
Total Budget (all years)
$120K

Project Total
$120K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

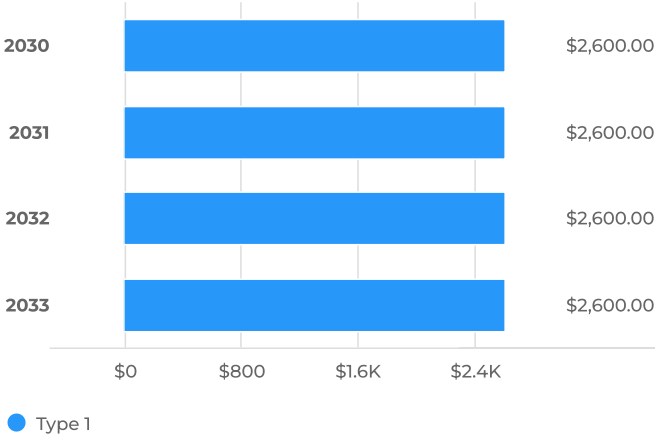
Funding Sources	FY2029	Total
Fleet Fund	$120,000	$120,000
Total	**$120,000**	**$120,000**

Cost Savings

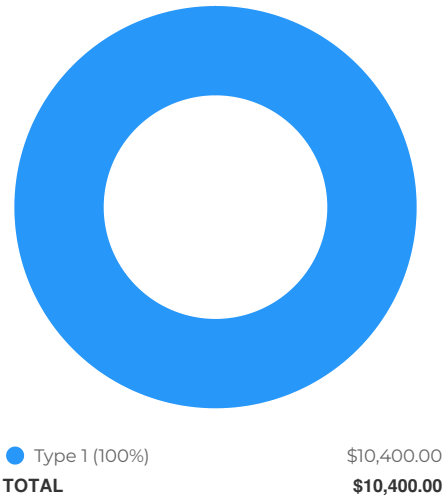
Total Budget (all years)
$10.4K

Project Total
$10.4K

Cost Savings by Year



Cost Savings for Budgeted Years



Cost Savings Breakdown

Cost Savings	FY2030	FY2031	FY2032	FY2033	Total
Type 1	$2,600	$2,600	$2,600	$2,600	$10,400
Total	**$2,600**	**$2,600**	**$2,600**	**$2,600**	**$10,400**

White Bear Ave/Larpenteur Ave Street Improvements

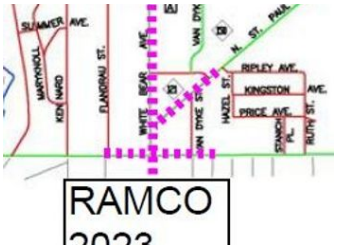
Overview

Request Owner	Steve Love, Public Works Director
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2024
Department	Public Works
Type	Other

Description

The proposed Ramsey County project includes improvements to the intersection of White Bear Avenue and Larpenteur Avenue, White Bear Avenue (from Larpenteur Ave. to North St. Paul Rd.) including signal upgrades and pedestrian improvements. The project is proposed to be constructed in 2024 by Ramsey County. The city's estimated share for these would be scheduled to be paid in the year after the project is constructed.

Images



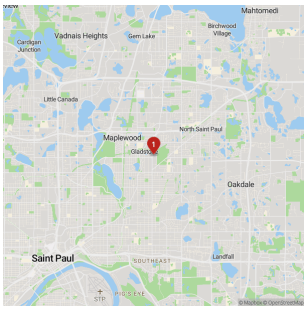
Project Map

Details

Project Number	PW21.21
Budget Impact Comments	County maintenance
Category	Public Works
Contact Person	Public Works Director
Useful Life	20 Years

Location

Address: 2020 White Bear Avenue North

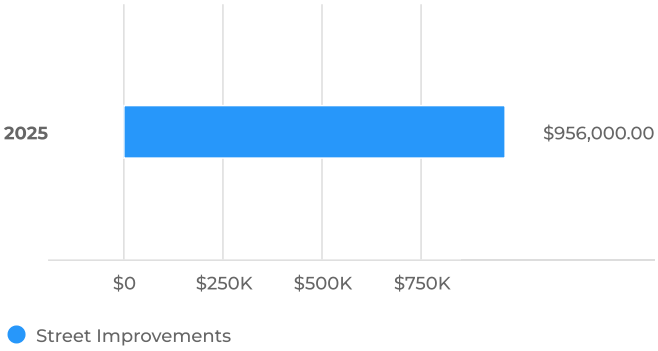


Capital Cost

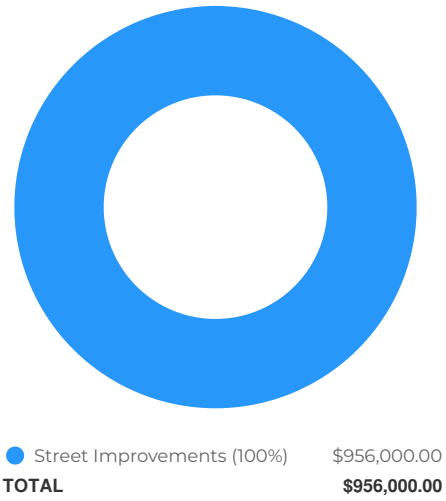
Total Budget (all years)
$956K

Project Total
$956K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

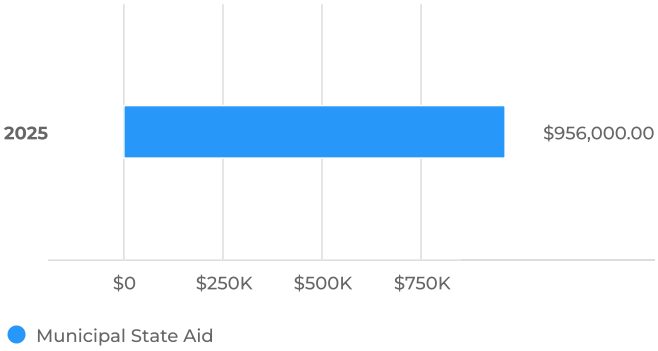
Capital Cost	FY2025	Total
Street Improvements	$956,000	$956,000
Total	**$956,000**	**$956,000**

Funding Sources

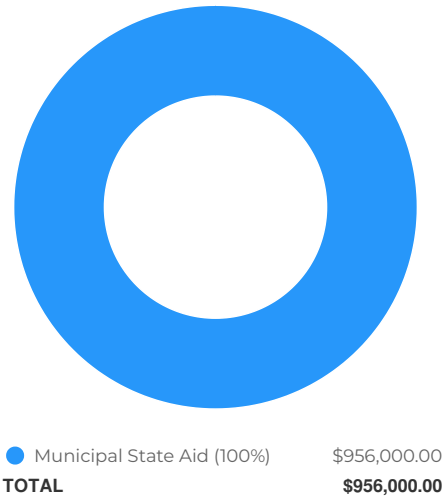
Total Budget (all years)
$956K

Project Total
$956K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2025	Total
Municipal State Aid	$956,000	$956,000
Total	**$956,000**	**$956,000**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Balanced Budget: A budget in which current revenues plus net operating transfers and one-time use of reserves will be sufficient to support budgeted expenditures.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets).

Capital Expenditure: The acquisition, upgrade, or maintenance of physical assets such as property, plants, buildings, technology or equipment.

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Conduit Debt: A debt instrument issued in the name of a state or local government (the issuer) for the benefit of a third party that is primarily liable for the repayment of the debt instrument (the third-party obligor).

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Assets minus Liabilities equals fund balance. Fund balance is divided into the following types: Nonspendable, Restricted, Committed, Assigned, and unassigned.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Governmental Funds: Funds used to account for the core services and activities of a city government.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Major Fund: A fund 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 governmental and enterprise funds in total. All other funds are considered non-major.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Position: The difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net position has the following three components: net investment in capital assets, restricted net position, and unrestricted net position.

Note: A short-term loan, typically with a maturity date of a year or less.

Non-Major Fund: A non-major fund is a fund in which the revenues, expenditures or expenses, assets or liabilities are less than 10 percent of the total for their fund category (governmental or enterprise).

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

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

CDBG Community Development Block Grant

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

EMS Emergency Medical Services

EMV Estimated Market Value

FEMA Federal Emergency Management Association

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

G.O. 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

IT Information Technology

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 Condition 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

WAM Weighted Average Maturity