



2020 ADOPTED BUDGET

&

2021 CONCEPTUAL BUDGET

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City of West St Paul

2020 Adopted Budget and 2021 Conceptual Budget

This document is an overview of the 2020 Adopted Budget and the 2021 Conceptual Budget for the City of West St Paul, Minnesota. We hope this document will enhance your understanding of how the City is organized, the services it provides and the funding sources used to provide those services. The City aims to deliver the highest quality services as efficiently, effectively and responsively as possible.

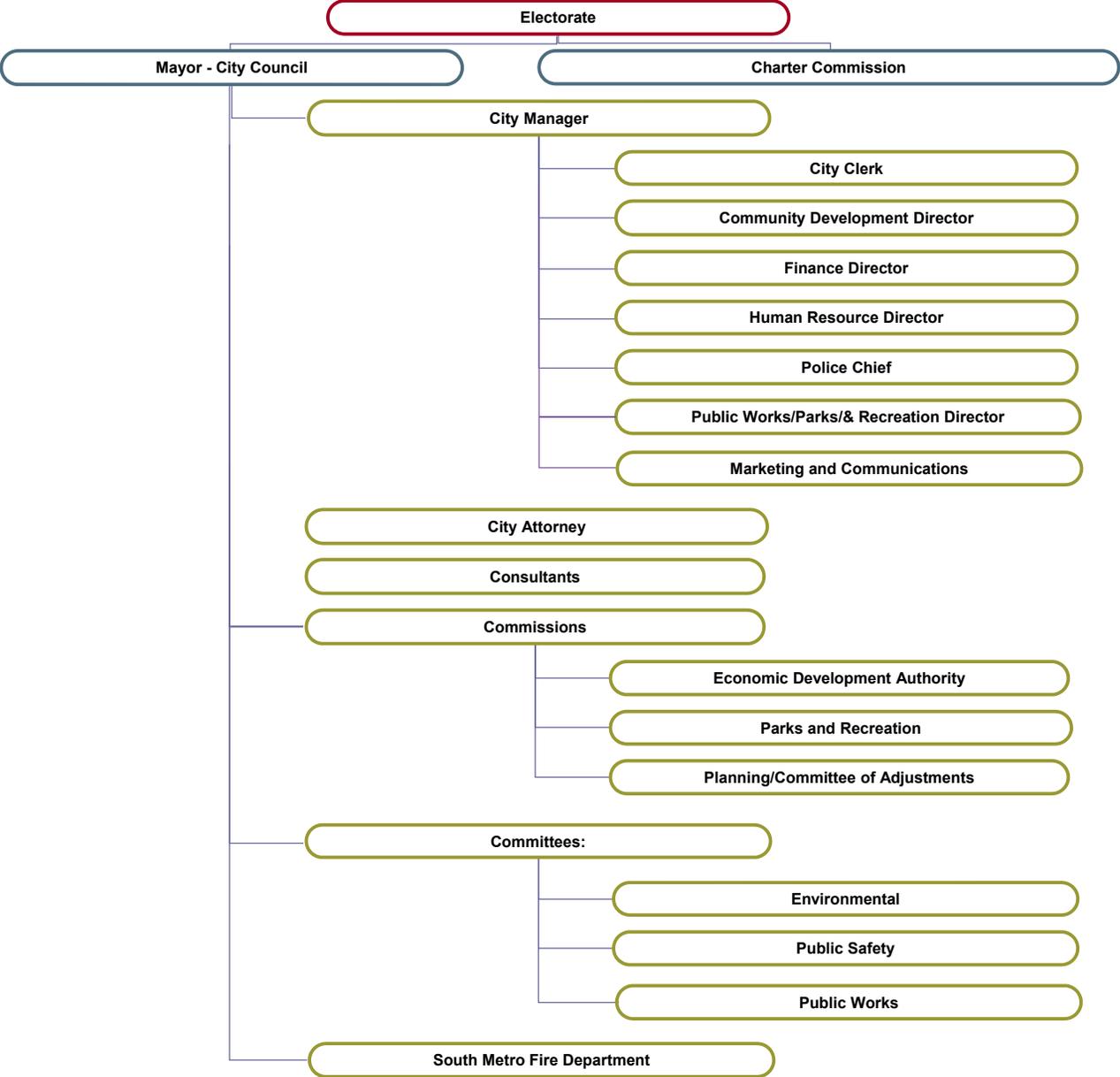
LEGISLATIVE

David Napier.....	Mayor
Bob Pace.....	Ward I
Dick Vitelli.....	Ward I
Anthony Fernandez.....	Ward II
John Justen.....	Ward II
Lisa Eng-Sarne.....	Ward III
Wendy Berry.....	Ward III

ADMINISTRATIVE

Ryan Schroeder.....City Manager
Debra Gieseke.....Human Resources Director
Char Stark.....Finance Director
Brian Sturgeon.....Interim Police Chief
Ross Beckwith.....Public Works/Park & Rec Director
Jim Hartshorn.....Community Development Director

City of West Saint Paul



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To the Honorable Mayor and City Council:

We are pleased to submit the adopted 2020 Budget and projected 2021 Budget for the City of West St. Paul. This is the second Council adopted two year budget document which provides estimates of projected spending and revenues/levies in the second year. While the out year of this document remains malleable, it provides an important piece of the long-term financial plan. The adopted 2020-2029 Capital Improvement/Capital Equipment plan and recently revised financial and debt management policies contribute toward an understanding of the long-term fiscal vision for the operation.

The 2020-21 Budgets reflect a transition of the fiscal position of the organization. Significant street, utility, park and facility investments from 2012 through 2019 have escalated debt levy requirements through this same period. Moderation of future levy requirements begin in 2021 with planned declines in subsequent years. Implementation of a 0.5% sales tax in 2020 is planned to add sufficient non-debt revenues to conduct future roadway maintenance within current allocations out to at least 2028 with tax authorization to 2040. Major 2017-2020 facility improvements to the City Hall campus has addressed all deferred maintenance identified in the 2011 facilities plan. Community-scale park redevelopments have all been completed with the exception of Marthaler Park, which is anticipated to receive updates, denoted in a Master Plan, beginning this past year, which will continue going forward on a cash basis utilizing significant third party funding. The County and State funded Regional River to River Tunnel/trailway is in queue with completion by year-end 2021. Future local pedestrian and bicycle trails will be funded through a designated levy, beginning in 2021, to leverage County and other third party funding. Sanitary sewer lift station, forcemain and Infiltration and Inflow projects will receive debt proceeds apportioned with third party funding over the next few years.

Financial planning remains focused on building fiscal strength, aggressive debt management and focused tax levy moderation. A growing commercial/industrial sector, a strong housing market and partnerships with Dakota County, School District 197 and neighboring communities, assist us. Strong leadership by an engaged City Council and the efforts of experienced and committed staff has allowed this organization to make significant advancements in spite of the challenges that have faced us all over the past decade.

We will continue our work with the community and other stakeholders to ensure that West St. Paul maintains its standing as a desired place to live, work, learn, recreate and create individual, family, and business legacies.

Respectfully Submitted,
Ryan R. Schroeder, City Manager

PROFILE OF THE CITY OF WEST ST. PAUL

The City of West St. Paul was incorporated in 1889 and is located in the Twin Cities metropolitan area of Minnesota, immediately adjacent to the State Capitol of St. Paul. With a population of 21,053 (Metropolitan Council 2018 estimate), it is situated in the northern-most area of Dakota County, one of the fastest growing counties in the State of Minnesota. The City has a geographic area of five square miles and the City is considered fully developed. West St. Paul is a major regional retail center. The majority of retail sales take place along the 2.5 mile, five-lane Minnesota State Highway 3, also known as South Robert Street that bisects the City. Nearly the entire length of this street is devoted to retail stores, shopping centers, office and service providers and restaurants. Robert Street accounts for over \$600 million in annual retail sales.

The City operates under the council-manager form of government. Policy-making and legislative authority is vested in the City Council, consisting of a Mayor and six elected Councilmembers. The City Council is responsible for passing ordinances, adopting budgets, appointing committees and hiring both the City Manager and the City Attorney, among other things. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations of the City and appointing the heads of the various operating departments. The City Council is elected on a non-partisan basis. Councilmembers are elected for four-year, staggered terms, with three Councilmembers elected every two years. The Mayor is elected for a two-year term. The City is divided into three wards and two Councilmembers are elected from each ward. The Mayor is elected at-large.

The City provides a full range of governmental services, including police protection, construction and maintenance of local streets and other infrastructure, recreational and community development activities. Certain community development services are provided through an Economic Development Authority (EDA). Fire protection services are provided through a contract with South Metro Fire Department, a joint venture between the cities of West and South St. Paul.

The annual budget serves as the foundation for the City's financial planning and control. All departments of the City submit their budget requests to the City Manager each June. The City Manager, in coordination with the Finance Director, uses these requests as a starting point for developing the proposed budget during July. The City Manager then presents the preliminary budget to the City Council in August. The City Council reviews the proposed budget, holds public hearings and adopts a final budget in December. The adopted budget document is prepared by fund and function. The City Manager may transfer appropriations within any given fund, but any transfers between funds must be presented to and approved by the City Council.

ECONOMIC CONDITION AND OUTLOOK

As a mature, first-ring suburb of St. Paul, the City of West St. Paul recognizes the importance of redevelopment to its long-term vitality and has, therefore, made extraordinary efforts in this area. Residential and commercial activities include:

New Business: – Several new restaurants have opened including: Hamburguesas, Taco Bell, Mochoacana Cream Shop. Several new businesses have located in West St. Paul including the South-View Veterinary Clinic, Children’s West St. Paul Clinic, and Pawn America. Sola Salon will open at Town Center 2 in early 2020.

Hy-Vee Grocery Store – Hy-Vee has closed on the property at 120 Thompson Avenue. It is anticipated that construction will be coordinated with construction of the Regional River to River Trail and Robert Street Tunnel, which is schedule to be bid in June 2020. The store will be a 68,500 sq. ft. grocery store, which includes a pharmacy, liquor store and restaurant.

Thompson Oaks Golf Course-The City has entered a development and purchase agreement with Oppidan to construct a 153-unit apartment building on 5.45 acres upon the former Thompson Oaks Golf Course. It is anticipated that entitlements will be in place by year-end 2019. A subsequent development phase will be along Oakdale Avenue. The City and County are also designing a storm water and wetland reclamation project and will be seeking third party funding for the \$2.5 million project.

Town Center 1-EDA Board reviewed a concept plan for a multi-family facility, along with some commercial/restaurant components within this site. Due to adjacent infrastructure construction, the project cannot go forward until 2021. The City is in the process of acquiring a townhome development site also slated for 2021 development.

Housing Projects – In 2019, the City has seen significant housing development interest. DARTS -172, Affordable Senior Facility to be completed in 2020; Thompson Oaks and Town Center 1 projects noted above are in various stages of review and additional multi housing projects have been proposed at the Signal Hills shopping center and in the 900 block of Robert Street. Four new homes were built in the City during 2019.

Proposed Redevelopment Areas – The EDA has identified several areas to concentrate their redevelopment efforts. Staff continues to identify proposed projects for these areas, analyzing the costs associated with the projects and the timelines for redevelopment.

LONG TERM FINANCIAL PLANNING AND POLICIES

Capital Equipment and Capital Infrastructure Plans

The City of West St Paul is focused on fiscal and capital planning. Because the City is fully developed, consideration is given to redevelopment. As with other aging suburbs, the City is challenged by deteriorating infrastructure and limited expansion of overall market value to provide resources for maintenance and repair. In 2019, the City presented its eleventh annual Capital Improvement Plan (CIP) to aid in identifying infrastructure needs. The 2020-2029 CIP includes planned projects for streets, parks, sewer system and City facilities. The City also prepares an annual Capital Equipment Plan (CEP). Department heads take part in this process to estimate capital equipment needs for the next ten years. Together the CIP and CEP provide information needed to develop a plan that will sustain or expand City services while keeping property taxes stable. The Electric franchise fee, Gas franchise fee and the Local Government Aid as well as Utility Revenues and other Grants received from the County, State or Federal government are all utilized to fund the annual capital needs of the City. Starting in 2021, a City Sales Tax will be included in the funding of street improvement projects. The goal is to pay for all CIP and CEP projects and equipment on a “Pay as You Go” model.

Debt Management

The City continually reviews its existing debt structure and seeks ways to reduce overall obligation. With the implementation of the City Sales Tax and allocating these funds to the street improvement program, the City is projecting declines in outstanding debt. In 2019, the City Council adopted financial policies restricting facility, street, and park improvements to a “pay as you go” model. The lone exception to this approach is for the Sanitary Sewer utility as the need exists to continue replacement of aging force-main and lift stations. Debt issued in 2019 or earlier will either be paid off on call dates or will otherwise retire by 2035 allowing for future debt obligations to be limited by the aforementioned Council fiscal policies.

Fund Balance Policy

Another tool utilized by the City for long-term financial planning is its Fund Balance Policy. The policy dictates that the General Fund shall maintain an unassigned fund balance of at least 60% of the subsequent year’s expenditures. This policy essentially provides for cash flow while awaiting tax payments received in July and December of the year. By utilizing the fund balance, the City avoids the extra cost of

borrowing to meet its short-term obligations. Council, by policy, has also designated annual year-end budget savings toward specific fund reserves to build cash flow and fund capacity.

Budget Forecasting

A ten-year budget forecast was initiated in 2019. This tool will allow the City to forecast annual budgets and project how budget changes will affect the levy and ultimately the taxpayer's bottom line. The ten-year forecast will bench mark the actual budgets adopted. These forecasts inform the City Council and City staff as they track annual budgets and make decisions throughout each annual process.

Cash Targets

The City has established cash targets for all of its funds. These cash balance goals align with the type of financial activity that historically occur for these funds. The cash targets are as follows:

- The General Fund has a requirement of 60% of next year's annual budget expenditures.
- Special Revenue Funds have a target of 1 year of operations.
- Debt Service Funds have a requirement by MN state statute to have 105% of the next year's debt service fund payments.
- Capital Project Funds have a target of two years of average capital needs.
- Recreational and Utility Enterprise Funds have a target of 1 year of operations.

These goals were established in 2017 and each of the funds have made improvements toward the targets. Currently we have 3 out of 16 funds that have achieved and retained the cash target.

MAJOR INITIATIVES

During 2019, the City of West St. Paul continued its efforts at capital planning and replacement, infrastructure maintenance and other long-term concerns. Included among these efforts were the following:

River to River Grade Separated Crossing – As part of the Robert Street Improvement, the City Council is working with the Dakota County and the Metropolitan Council to build a grade separated pedestrian crossing of Robert St. This would make the trail connection complete from the east to the west side of the City. This project will be bid in June 2020 with completion by year-end 2021.

Street Reconstruction Program –The 2019 project included complete reconstruction of Livingston Avenue from Marie to Thompson. Dakota County has substantially completed reconstruction of Wentworth Avenue from Delaware to Humboldt Ave. The Marie/Oakdale trail (on Marie from Robert to Oakdale and on Oakdale from Mendota Road to Wentworth) was substantially completed in 2019. In 2020, the City construction program will be limited to an overlay of Marie Avenue. This will allow the new City Sales Tax revenue to accumulate and be available for the 2021 street improvement program. In 2021, Moreland Avenue from Delaware to Robert Street will be rehabilitated.

Storm Water Management - The Metropolitan Surface Water Management Act (Chapter 509, Laws of 1982; Minnesota Statutes 473.875 - 473.883) requires the preparation of watershed management plans in the Minneapolis - St. Paul area. In response to this law, the Cities of Inver Grove Heights, Lily dale, Mendota Heights, St. Paul, South St. Paul, Sunfish Lake and West St. Paul created the Lower Mississippi River Watershed Management Organization (LMRWMO) by Joint Powers Agreement on October 25, 1985. In addition, the City implemented a Citywide Storm Water Utility Fee (SWUF) in 2006. The SWUF is meant to fund all storm water related improvements and maintenance activities within the City.

Various projects are coming out of the LMRWMO, some of which are in neighboring cities and are cost shared by all the cities, which contribute drainage to the project area. Recent projects include the Cherokee Heights Ravine Stabilization Project (St. Paul) which should be completed in 2019, Thompson Lake Restoration (WSP) with a 2019 completion date and the Seidl's Lake Lift Station (SSP), which is scheduled for 2020 construction.

Smith Avenue Revitalization – A new revitalization plan for the Smith Avenue Small Area Plan was adopted in 2017. The plan lays out action steps to achieve an economically, environmentally and physically vital commercial and residential area. The new plan updated the 1984 Smith Avenue Task Force Report. In 2018, the City Council approved the plans for a new restaurant (Food Smith) to be opened early 2020.

2020-2021 Budget Summary

Each year the City is required to prepare an annual budget and have the Council authorize and approve the budget. This document will provide information on the City's operating and capital budgets for 2020. This budget summary will provide:

- 2020 Final Budget and Tax Levy
- 2021 Projected Forecast Budget and Tax Levy
- Major drivers of the 2020 budget
- Tax impact to median residential and commercial properties

The Mission of the City and the Vision of the City Council guide this budget. In 2019, the City Council held a strategic planning session to align the 2019-2020 Initiatives with the Mission and the Vision of the City Council.

Mission of the City of West St. Paul

Promote and preserve a community of excellence by the ethical, responsible, efficient and innovative provision of services.

Vision of the City Council of the City of West St. Paul

The City of West St. Paul is a friendly, evolving, walkable and well-connected community.

- We value a robust partnership with our property owners and businesses.
- We are recognized for fostering community engagement, encouraging citizen involvement and preserving green spaces.
- We take pride in having the highest quality infrastructure, parks, trails and facilities.

2019-2020 City Council Initiatives

- Invest in Infrastructure and Public Facilities.
- Branding & Identity of West St. Paul.
- Provide Recreation Opportunities for all Ages & Abilities.
- Increase Maintenance of Parks and Plan for Improvements.
- Improve Housing Stock through New Housing Plan.
- Identify Opportunities to Bolster Diversity and Inclusion Outreach.
- Actively pursue all resources to facilitate initiatives in recognition of current fiscal constraints.
- Create active plan to address vacant or blighted properties.
- Improve accessibility regarding walking, biking, wheelchairs, bus routes.

Drivers for the 2020 Budget

The 2020 Budget is \$33,262,950. This budget is \$5,139,100 less than the 2019 budget. This reduction is the result of fewer dollars allocated to capital outlay in 2020 in comparison to 2019. The road construction project has been limited to a mill overlay project for Marie Avenue. The largest increase is in the operating budget. A list of operational changes is below.

2019-2021 Summary Budget City and EDA Levy

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Salaries/Benefits	9,973,474	10,454,644	481,170	4.82%	10,855,033	400,389	3.83%
Supplies	731,510	765,960	34,450	4.71%	771,765	5,805	0.76%
Other Charges and Services	9,652,478	10,424,687	772,209	8.00%	10,718,135	293,449	2.81%
Total Operating Budget	20,357,462	21,645,291	1,287,829	6.33%	22,344,933	699,643	3.23%
Capital Outlay	12,743,469	5,593,870	-7,149,599	-56.10%	8,510,416	2,916,546	52.14%
Other Financing Uses - Transfers Out	650,000	650,000	0	0.00%	650,000	-	0.00%
Debt Service-Enterprise Funds	968,839	1,019,627	50,788	5.24%	851,789	(167,838)	-16.46%
Debt Service-Governmental Funds	3,682,280	4,354,162	671,882	18.25%	4,383,577	29,415	0.68%
Total Capital and Debt Budgets	18,044,588	11,617,659	-6,426,929	-35.62%	14,395,782	2,778,123	23.91%
TOTAL BUDGET	38,402,050	33,262,950	(5,139,100)	-13.38%	36,740,715	3,477,766	10.46%

Operational Changes

- The City experienced an 18.5% increase in proposed health care premiums. City Management was able to negotiate this down to 14.9%. This is shared with the employees who have employee plus one and family coverage health insurance.
- Union contracts are settled with a 2.75% increase in wages. Wages also include costs for performance reviews and merit pay.
- A \$95,000 increase in police overtime; a portion of this is reimbursed by vendors who utilize security services.
- Increased costs for the 2020 Election of \$30,000.
- Fire services provided by South Metro Fire Department budgeted increase of \$105,000.
- Increase for contract with Met Council for sewage disposal of \$228,000.
- Legal costs increase of \$5,000.
- Insurance premium increase \$44,000.

Council Initiatives

The following increases align with the newly adopted Council initiatives for 2019-2020.

- Increase in park seasonal staffing. To increase staffing levels for park maintenance. \$15,000.
- Increase costs for Robert Street maintenance. \$20,000.
- Increase cost for patching materials and snow removal. \$20,000.
- Increase Pool for infrastructure replacement/enhancements. \$51,000.
- Increase to Innovation Fund. \$25,000.
- Lift Station 1 to be overhauled and rebuilt.

Capital Items

- Annual Technology replacement to continue to keep the City departments up to date with technology needs. Server replacement is the largest replacement item. This is the backbone of the computerized infrastructure.
- Annual replacement of police squads.
- Replacements for dump trucks, a forklift, and a street pickup truck within the Street department.
- Replacement of park equipment to increase efficiency of the department.
- Decreased road improvement program for 2020 in order to allow the City Sales Tax to accumulate. This will allow the City to fund the 2021 road improvement program with cash and other revenue sources. The goal is to have no debt issued to fund this program going forward.
- Police department reorganization of floor plan. This is to improve the overall efficiency of the department. The department is bursting at the seams for office space. This is the final phase of the 2017-2020 City Hall rehabilitation project.

2020 Tax Levy

- The City of West St. Paul’s tax levy requirement for 2020 is \$16,801,114, which is an increase of 6.51% from the tax levy requirement for the current 2019 budget. The projection for the 2021 tax levy is \$17,925,820, which is an increase of 6.69% from the 2020 levy. Below shows the change in levy for each fund.

Fund	2019	2020 Levy	Change over 2019	Conceptual 2021 Levy
General Fund & Community Events	\$10,825,926	\$11,022,962	\$247,544	\$11,490,417
EDA Fund	335,538	383,879	(1,157)	299,806
Insurance Fund	466,300	479,615	13,315	512,186
Debt Service Funds	3,755,657	4,354,162	598,505	4,516,927
Capital Funds	58,000	150,000	22,000	580,000
Innovation Fund	-	25,000	145,000	145,000
Ice Arena	-	55,248	55,844	56,832
Pool	100,404	93,529	(6,875)	92,832
Regional Athletic Center	231,820	236,719	4,509	231,820
Total Levy	\$15,773,645	\$16,801,114	\$1,027,469	\$17,925,820
Levy Percent Increase		6.51%		6.69%
TOTAL BUDGET	\$38,402,050	\$33,262,950	(\$5,139,100)	\$36,740,715

Tax Impact to Property Owners

In 2020 the City market value increased by 8.6% on average. In 2020, the tax rate is decreasing by (2.509%). The proposed tax levy is increasing by 6.51% for a total increase of \$1,027,469. The increase in market value and the decrease in tax rate will result in a higher City tax bill for 2020 and 2021. The next two pages depict examples of a residential property and a commercial property and the effects of the tax levy and tax rate for 2020 and the conceptual 2021 budget years.

2020-2021 CITY TAXES ON A MEDIAN SINGLE FAMILY HOME

	2018	Final 2019	Proposed 2020	Conceptual 2021	
Total Tax Capacity	19,139,486.00	20,297,891.00	22,039,624.00	23,141,605.20	Estimated a 5% inc to tax capacity
Captured Tax Increment Tax Capacity	(597,461.00)	(518,424.00)	(597,461.00)	(597,461.00)	
Fiscal Disparity Contribution	(1,860,676)	(1,913,093)	(1,920,823)	(1,940,031)	Estimated a 1% inc to tax capacity
Value for Local Rate (Taxable Net Tax Capacity)	<u>16,681,349</u>	<u>17,866,374</u>	<u>19,521,340</u>	<u>20,604,113</u>	
City Tax Levy	14,344,671.00	15,773,645.00	16,801,114	17,925,820	
Fiscal Disparity Distribution	(2,786,076.00)	(2,798,361.00)	(3,113,648.70)	(3,120,328.39)	Estimated a 3% increase
Net City Tax Levy	<u>11,558,595.00</u>	12,975,284.00	13,687,464.92	14,805,492.05	
Calculated City Tax Rate	69.291%	72.624%	70.115%	71.857%	
ESTIMATED MARKET VALUE-MEDIAN VALUE	203,105.00	203,700.00	223,100.00	229,793.00	
Homestead Exclusion	(18,960.55)	(18,907.00)	(17,161.00)	(16,558.63)	
Taxable Market Value	<u>184,144.45</u>	<u>184,793.00</u>	<u>205,939.00</u>	<u>213,234.37</u>	
Class Rate	1%	1%	1%	1%	
Net Tax Capacity	1841	1848	2059	2132	
Estimated City Tax	\$ 1,275.95	\$ 1,342.04	\$ 1,443.95	\$ 1,532.24	
Increase due to average change in MV from Prior Year		4.70	148.27	52.43	
Increase/decrease due to change in City tax rate		61.38	-46.36	35.87	
Total Increase Year over Year		<u>\$ 66.09</u>	<u>\$ 101.91</u>	<u>\$ 88.29</u>	

2020-2021 CITY TAXES ON A BUSINESS

	Final 2019	Proposed 2020	Conceptual 2021	
Total Tax Capacity	20,377,899.00	22,039,624.00	23,141,605.20	<i>Estimated a 5% inc to tax capacity</i>
Captured Tax Increment Tax Capacity	(597,461.00)	(597,461.00)	(597,461.00)	
Fiscal Disp Contribution	(1,860,676)	(1,920,823)	(1,940,031)	
Value for Local Rate (Taxable Net Tax Capacity)	<u>17,919,762</u>	<u>19,521,340</u>	<u>20,604,113</u>	
City Tax Levy	15,773,645.00	16,801,114	17,925,820	
Fiscal Disparities distribution	(2,798,361.00)	(3,113,648.70)	(3,120,328.39)	<i>Estimated a 3% inc to tax capacity</i>
Net City Tax Levy		13,687,465	14,805,492	
Total	<u>12,975,284.00</u>	<u>13,687,464.92</u>	<u>14,805,492.05</u>	
Calculated City Tax Rate	72.408%	70.115%	71.857%	
BUSINESS VALUE	500,000.00	530,000.00	545,900.00	
Net Tax Capacity	8351	8925	9213	
Estimated City Tax	\$ 6,046.69	\$ 6,257.86	\$ 6,620.34	
Total Increase Year over Year		<u>211.17</u>	<u>362.49</u>	

Summary

The annual budget includes the cumulative documents of the annual CEP-CIP allocation and the goals of the City's Financial Plan as well as the operations budget for the next upcoming year. This document combines all of these functions into one summarized document to communicate the year's budget activity as well as the ability to track our progress of the financial goals/budget set by Council annually.

Operations:

For the City operations, all departments remain at the same staffing levels as 2019. Additional overtime budget was added to the police department. This increase is partially offset by third party revenues for the usage of officer time for security purposes. Additional seasonal staffing will be added to the Parks department to aid in keeping the parks maintained and additional funding for maintaining Robert Street was also added to the street's department budget. All of these additions were at the direction of the Council initiatives that were adopted in 2019.

The budget also reduces outstanding debt by budgeting for no debt issuance for street improvement projects in 2020 and in 2021.

Cash Goals:

The annual budget has revenue allocations that will add to the funds cash balance by year-end. These are Debt Reduction Fund, Parks Improvement Capital Fund, Street Improvement Capital Fund, and Technology Capital Fund. This financial goal is included in the overall financial plan of the City.

Capital Needs:

The CEP-CIP plan for 2020 is funded by franchise electric and gas fees, Local Government Aid (LGA) and other revenue sources that are not tax levy dollars. The financial plan of the City is to have the annual capital needs funded with the above revenues as well as sales tax, special assessments and third party funding. Third party funding will aid in our development of additional trails and walkways within the City. River to River Grade Separated crossing will start construction in 2020. Thompson Oaks wetland project will get underway as well as the Thompson County Park improvements all of which are Dakota County initiatives.

GENERAL FUND

- MAYOR & COUNCIL
- CHARTER COMMISSION
- CITY MANAGER/CITY CLERK
 - CIVIL DEFENSE
 - ELECTIONS
 - FACILITIES
 - FINANCE
 - FIRE
 - HUMAN RESOURCES
 - IT
 - INSPECTIONS
 - LEGAL

- MARKETING & COMMUNICATION
- PARKS & RECREATION
- PLANNING & COMMUNITY DEVELOPMENT
- POLICE
- PUBLIC WORKS - ENGINEERING
- PUBLIC WORKS - STREETS
- PUBLIC WORKS - STREET LIGHTING
- RECYCLING

**SUMMARY OF REVENUES
GENERAL FUND**

REVENUES	2019 Original	2020 Adopted	Net Change To Revenue	2021 Forecast	Net Change To Revenue	Description of Change
Property Tax	10,821,926	11,018,962	197,036	11,485,917	466,956	
Other Tax	270,000	270,000	-	270,000	-	
License and Permits	558,000	578,500	20,500	579,000	500	
LGA	495,000	789,500	294,500	905,068	115,568	
Intergovernmental Revenue	554,500	523,136	(31,364)	445,640	(77,496)	<i>2021 Reduced for Election reimbursement</i>
Charges for Services	681,356	833,959	152,603	815,918	(18,041)	
Fine and Forfeitures	180,000	150,000	(30,000)	160,000	10,000	
Special Assessments	40,000	90,000	50,000	90,000	-	
Miscellaneous	59,554	53,554	(6,000)	59,554	6,000	
Investment Income	125,000	125,000	-	125,000	-	
Transfers In	650,000	650,000	-	650,000	-	
TOTAL	\$ 14,435,336	\$ 15,082,611	\$ 647,275	\$ 15,586,097	\$ 503,487	

**2019-2021 Expense Budget Summary Report
Mayor & Council**

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	58,269	58,269	-	0%	58,269	-	0%	
Supplies	100	-	(100)		-	-		<i>Reduced general supplies</i>
Other Charges/Services	87,421	93,785	6,364	7%	80,285	(13,500)	-17%	<i>2021-reduced contingency</i>
Total:	145,790	152,054	6,264	4.30%	138,554	(13,500)	-8.88%	

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

To account for the Council activities and contingency

- > Adopt final budget
- > Develop Strategic priorities
- > Provide direction to the City commissions and City staff



MAYOR & COUNCIL

**2019-2021 Expense Budget Summary Report
Charter Commission**

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	1,500	1,500	-	0%	1,500	1,500	0%	
Total:	1,500	1,500	-	0.00%	1,500	1,500	0.00%	

Full-Time Equivalents (FTEs)	<u>2019</u> N/A	<u>2020</u> N/A	<u>2021</u> N/A
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Service Description

To account for the Charter committee activities



CHARTER COMMISSION

**2019-2021 Expense Budget Summary Report
Administration**

Administration	2019 Budget	2020 Budget	Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	694,776	685,027	(9,749)	-1%	728,307	43,280	6%	
Supplies	8,700	5,200	(3,500)	-40%	8,700	3,500	40%	
Other Charges and Services	17,018	15,705	(1,313)	-8%	23,177	7,472	32%	
Total:	720,494	705,932	(14,562)	-2.02%	760,184	54,252	7.14%	

Positions	2019	2020	2021
City Manager	1.00	1.00	1.00
Assistant City Manager/HR Director	1.00	1.00	1.00
HR Specialist	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Receptionist/Office Assistant	1.00	1.00	1.00
Volunteer Coordinator	0.80	0.80	0.80
Full-Time Equivalent (FTEs)	5.80	5.80	5.80

Service Description

- > Develop the annual budget
- > Ensure City policies are implemented
- > Manage the operations of all city departments
- > Provide support to the City Council for policy and financial decisions



ADMINISTRATION

**2019-2021 Expense Budget Summary Report
Civil Defense**

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	3,000	5,000	2,000	66.67%	4,500	(500)	-10.00%	
Other Charges and Services	12,860	13,580	720	5.60%	13,158	(422)	-3.11%	
Total:	15,860	18,580	2,720	17.15%	17,658	(922)	-4.96%	

Full-Time Equivalentents (FTEs)	N/A	²⁰¹⁹ N/A	²⁰²⁰ N/A	²⁰²¹ N/A
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Service Description

- > To account for the cost of emergency sirens located throughout the city
- > To assist City Staff in the preparation and planning for a City affected disaster response and recovery
- > To coordinate disaster response resources with other entities as not to duplicate resource needs
- > To collaborate with other entities in the development of disaster and special needs response plans

- > To assist City staff in the preparation and planning for a continuity of operations plan



CIVIL DEFENSE

**2019-2021 Expense Budget Summary Report
Elections**

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	-	10,500	10,500	1	1,500	(9,000)		-600% <i>No election in 2021</i>
Supplies	2,000	2,000	-	0%	2,000	-		0%
Other Charges and Services	5,450	47,848	42,398	878%	6,750	(41,098)		2020 increase for an -609% <i>additional election (3)</i>
Total:	7,450	60,348	52,898	710.04%	10,250	(50,098)		-488.76%

Full-Time Equivalents (FTE)	N/A	²⁰¹⁹ N/A	²⁰²⁰ N/A	²⁰²¹ N/A
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Service Description

- > Administers state, federal and local elections in the City



ELECTIONS

2019-2021 Expense Budget Summary Report
Facilities

City Hall	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Highlights								
Expenses								
Salaries/Benefit	86,160	90,268	4,108	5%	93,913	3,645	4%	
Supplies	22,200	21,200	(1,000)	-5%	23,200	2,000	9%	
Other Charges and Services	147,085	118,442	(28,643)	-24.18%	115,340	(3,102)	-3%	<i>2020-Dec in utility budgets based on historical review</i>
Total:	255,445	229,910	(25,535)	-11.11%	232,453	2,543	1.09%	

Public Works	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Highlights								
Expenses								
Supplies	4,700	4,000	(700)	-18%	4,000	-	0%	
Other Charges and Services	67,935	69,745	1,810	2.60%	65,960	(3,785)	-5.74%	
Total:	72,635	73,745	1,110	1.51%	69,960	(3,785)	-5.41%	

Positions	2019	2020	2021
Building Maintenance Technician	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Service Description

- > To account for the operational costs of city hall and the public works facilities



FACILITIES

2019-2021 Expense Budget Summary Report
Finance

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	321,867	353,931	32,064	9%	363,419	9,488	3%	
Supplies	1,500	1,500	-	0%	1,500	-	0%	
Other Charges and Services	19,705	19,505	(200)	-1%	19,924	419	2%	
Total:	343,072	374,936	31,864	9.29%	384,843	9,907	2.57%	

	2019	2020	2021
Positions			
Finance Director	1.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00
Account Clerk	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>

Service Description

- > Accounting for accounts receivable, accounts payable, cash collections/special assessments
- > Annual Audit
- > Manage the City's assets and investment portfolio
- > Payroll



2019-2021 Expense Budget Summary Report
Fire

Revenues	2018 Budget	2019 Budget	Change to Net City Cost	% Change	2020 Forecast	Change to Net City Cost	% Change	Description of Change
Property Taxes	2,476,969	2,582,003	105,034		2,711,103	129,100		
Total:	2,476,969	2,582,003	105,034	4.24%	2,711,103	129,100	5.00%	

Highlights-Fire Expenses	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Other Charges and Services	2,476,969	2,582,003	105,034	4.24%	2,711,103	129,100		<i>Incr. for South Metro Fire Contract</i>
Total:	2,476,969	2,582,003	105,034	4.24%	2,711,103	129,100	5.00%	

Full-Time Equivalents (FTEs)	N/A	²⁰¹⁹ N/A	²⁰²⁰ N/A		²⁰²¹ N/A
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Service Description

- > To account for the Fire and Ambulance Services this is a joint department with the City of South St. Paul
- > Provide quality fire protection to all citizens of both cities
- > Play a visible role in the community in responding to and investigating incidents



FIRE

2019-2021 Expense Budget Summary Report
Human Resources

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	134,100	88,900	(45,200)	-33.71%	93,725	4,825	5.43%	<i>2020-Reduction in Health ins. For retired P&F employees</i>
Supplies	1,800	-	(1,800)	-100.00%	1,800	1,800	0.00%	
Other Charges and Services	45,808	48,103	2,295	5.01%	44,298	(3,805)	-7.91%	
Total:	181,708	137,003	(44,705)	-24.60%	139,823	2,820	2.06%	

Full-Time Equivalents (FTEs)	<small>2019</small> N/A	<small>2020</small> N/A	<small>2021</small> N/A
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Service Description

- > Manages employee and labor relations and ensures compliance with employment and labor laws.
- > Manages employee hiring, benefits, compensation and training
- > Manages employee safety and wellness programs



HUMAN RESOURCES

**2019-2021 Expense Budget Summary Report
Information Technology**

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	238,850	241,734	2,884	1%	266,189	24,455	9%	
Supplies	3,500	3,500	-	0%	3,500	-	0%	
Other Charges and Services	216,070	228,890	12,820	5.60%	251,336	22,446	9%	
ERF Transfer Out	-	-	-		-	-		
Total:	458,420	474,124	15,704	3.43%	521,025	46,901	9.00%	

Positions	<u>2019</u>	<u>2020</u>	<u>2021</u>
IT Manager	1.00	1.00	1.00
IT Analyst II	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Service Description

- > To maintain the City's technology infrastructure
- > To maintain the City's Data information/Security



INFORMATION TECHNOLOGY

2019-2021 Expense Budget Summary Report
Building Inspections

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Licenses & Permits	330,000	330,000	-		355,000	25,000		
Charges for Services	80,000	80,000	-		103,000	23,000		
Total:	410,000	410,000	-	0.00%	458,000	48,000	11.71%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	305,808	325,395	19,587	6.40%	338,899	13,504	4.15%	
Supplies	4,200	4,700	500	11.90%	4,200	(500)	-10.64%	
Other Charges and Services	61,290	67,430	6,140	10.02%	67,130	(300)	-0.44%	
Total:	371,298	397,525	26,227	7.06%	410,229	12,704	3.20%	

Positions	2019	2020	2021
Building Official-Schilling	1.00	1.00	1.00
Building Inspector-Wightman	1.00	1.00	1.00
Building Technician-Walmsley	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	3.00	3.00	3.00

Service Description

- > Ensure high quality construction & maintenance of developments
- > Ensure a safe built environment



BUILDING INSPECTIONS

2019-2021 Expense Budget Summary Report
Legal

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	357,000	362,000	5,000	1.38%	367,000	5,000	1.36%	<i>Incr. to Civil & Criminal Legal Fees & retainer</i>
Total:	357,000	362,000	5,000	1.38%	367,000	5,000	1.36%	

Full-Time Equivalents (FTEs)	N/A	N/A	N/A
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Service Description

- > The City of West St. Paul benefits from the professional legal services, both in the area of civil and criminal legal matters. The City retains the services of Levander Law firm



2019-2021 Expense Budget Summary Report
Marketing & Communications

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	106,563	113,322	6,759	6%	117,738	4,416	4%	
Supplies	1,700	1,700	-	0%	1,700	-	0%	
Other Charges and Services	49,480	44,155	(5,325)	-12%	44,180	25	0%	<i>2020-Dec in printing & postage</i>
Total:	157,743	159,177	1,434	0.91%	163,618	4,441	2.71%	

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Positions			
Communications Manager	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Service Description

- > Promotes the City and its programs and services
- > Oversees City Communication and branding through the Website, newsletter and educational materials
- > Oversees and manages City-wide social media



MARKETING & COMMUNICATIONS

**2019-2021 Expense Budget Summary Report
Parks & Rec**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Charges for Services	50,000	55,000	5,000	10.00%	55,000	55,000	0.00%
Total:	50,000	55,000	5,000	10.00%	55,000	55,000	0.00%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	700,325	758,160	57,835	8.26%	784,467	26,307	3.47%	<i>Inc in seasonal park staffing levels</i>
Supplies	75,750	80,100	4,350	5.74%	76,100	(4,000)	-4.99%	
Other Charges and Services	201,990	205,324	3,334	1.65%	211,490	6,166	3.00%	
Total:	978,065	1,043,584	65,519	6.70%	1,072,057	28,473	2.73%	

Positions	2019	2020	2021
Assistant Park & Rec Director	1.000	1.000	1.000
Office Assistant	1.000	1.000	1.000
Park Maintenance II	3.000	3.000	3.000
Parks Lead Worker	1.000	1.000	1.000
Recreational Programmer	0.800	0.800	0.800
Full-Time Equivalents (FTEs)	6.80	6.80	6.80

Service Description

- > Maintain parks, trails, and open space to ensure safety and cleanliness
- > To provide for quality & diverse recreation programs that meet the needs of our community
- > To provide facilities: Ice Arena, Dome, Swimming Pool, Trails, Parks and Ballfields



PARKS AND REC

**2019-2021 Expense Budget Summary Report
Planning & Community Development**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Charges for Services	87,000	60,000	(27,000)	-31%	60,000	-	0.00%	
Fees and Fines	86,000	110,000	24,000	28%	110,000	-	0.00%	
Total:	173,000	170,000	(3,000)	-1.73%	170,000	-	0.00%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	404,021	402,245	(1,776)	0%	441,440	39,195	10%	
Supplies	2,600	2,600	-	0%	2,600	-	0%	
Other Charges and Services	36,150	32,715	(3,435)	-10%	32,750	35	0%	
Total:	442,771	437,560	(5,211)	-1.18%	476,790	39,230	8.97%	

Positions	<u>2019</u>	<u>2020</u>	<u>2021</u>
Assistant Community Director/Planner	1.000	1.000	1.000
Community Development Coordinator	0.800	0.800	0.800
Housing & Code Inspector	2.000	2.000	2.000
Full-Time Equivalents (FTEs)	3.80	3.80	3.80

Service Description

- > Enforcement of City Code related to Inspections of Rental Properties to ensure compliance of City Code
- > Manage the City's comprehensive plan
- > Plays a role in the redevelopment efforts of West St. Paul
- > Enforcement of the Zoning Code.
- > Enforcement of City Code related to Housing and nuisance properties



PLANNING & COMMUNITY DEVELOPMENT

2019-2021 Expense Budget Summary Report
Police

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Intergovernmental Revenue	419,500	299,500	(120,000)	-28.61%	299,500	-	0.00%	Reduction in Federal Grant
Charges for Services	115,380	165,380	50,000	43.34%	250,085	84,705	51.22%	
Fines and Forfeitures	100,000	100,000	-	0.00%	100,000	-	0.00%	
Miscellaneous	17,000	17,000	-	0.00%	17,000	-	0.00%	
Total:	651,880	581,880	(70,000)	-10.74%	666,585	84,705	14.56%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	4,673,628	5,031,899	358,271	7.67%	5,121,134	89,235	1.77%	Increase in reimbursable overtime
Supplies	162,625	165,825	3,200	1.97%	162,280	(3,545)	-2.14%	
Contractual Services	586,746	558,500	(28,246)	-4.81%	645,417	86,917	15.56%	2021-inc in DCC contract
Other Charges and Services	273,570	293,474	19,904	7.28%	288,912	(4,562)	-1.55%	
Capital Outlay	7,450	18,420	10,970	147.25%	7,450	(10,970)	-59.55%	
Total:	5,704,019	6,068,118	364,099	6.38%	6,225,193	157,075	2.59%	

Positions	2019	2020	2021
Police Chief	1	1	1
Lieutenants	2	2	2
Sergeants	4	4	4
Sworn Officers (Patrol)	20	20	20
Investigator	5	5	5
CSO	1.8	1.8	1.8
Data Entry	0.375	0.375	0.375
Administrative Specialist	1	1	1
Crime Preventions Specialist	1	1	1
Office Assistant	1	1	1
Lead Police Secretary/Licensing Specialist	1	1	1
Administrative Specialists	1.6	1.6	1.6
Full-Time Equivalents (FTEs)	39.775	39.775	39.775

Service Description

- > To ensure the safety of the City's citizens 24 hours/7
- > To provide programs: Crime Prevention, Neighborhood Unite, Investigative unit that help play a visible role in the community
- > To investigate crimes and prepare charging documents
- > To ensure civility in public spaces
- > To hold offenders accountable for unlawful actions
- > To be transparent to the public in providing law enforcement services

- > To work with various organizations to improve the quality of life within the City
- > To provide animal control services
- > The enforcement of laws and City ordinances



POLICE

2019-2021 Expense Budget Summary Report
Public Works - Engineering

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	178,816	182,114	3,298	2%	205,191	23,077	13%	<i>Project manager rehired mid year.</i>
Supplies	2,750	2,650	(100)	-4%	2,850	200	8%	
Other Charges and Services	10,825	11,325	500	5%	12,040	715	6%	
Total:	192,391	196,089	3,698	1.92%	220,081	23,992	12.24%	

Positions	2019	2020	2021
City Engineer	1.00	1.00	1.00
Project Manager	0.25	0.25	0.25
Full-Time Equivalents (FTEs)	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>

Capital Requests:

Service Description

- > Plan for the rehabilitation/reconstruction of West St. Paul's street infrastructure
- > Oversee the annual street reconstruction project
- > Insure that new development is constructing infrastructure to city standards



PUBLIC WORKS - ENGINEERING

2019-2021 Expense Budget Summary Report
Public Works - Streets

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Charges for Services	1,500	1,500	-	0.00%	1,500	1,500	0.00%	
Total:	1,500	1,500	-	0.00%	1,500	1,500	0.00%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	1,039,018	1,072,900	33,882	3.26%	1,117,684	44,784	4.17%	
Supplies	234,475	247,225	12,750	5.44%	250,725	3,500	1.42%	
Other Charges and Services	72,972	77,472	4,500	6.17%	80,145	2,673	3.45%	
Total:	1,346,465	1,397,597	51,132	3.80%	1,448,554	50,957	3.65%	

Positions	2019	2020	2021
Parks & Public Works Superintendent	1.00	1.00	1.00
Assistant Parks & PW Superintendent	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00
Street Maintenance Worker I	-	-	-
Street Maintenance Worker II	6.40	6.40	6.40
Full-Time Equivalents (FTEs)	<u>10.40</u>	<u>10.40</u>	<u>10.40</u>

Service Description

- > To account for activities:
 - Snow plowing and De-icing of streets
 - Street Sweeping
 - Tree removal



PUBLIC WORKS - STREETS

2019-2021 Expense Budget Summary Report
Public Works - Street Lighting

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	6,000	5,000	(1,000)	(0.17)	6,000	1,000	20.00%	
Other Charges and Services	136,000	138,125	2,125	0.02	138,125	-	0.00%	2020-Incr. for Electric Utility
Total:	142,000	143,125	1,125	0.79%	144,125	1,000	0.70%	

	<u>2019</u>	<u>2020</u>	<u>2021</u>
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

- > To maintain the street light infrastructure of the City
- > To account for the street light expense



PUBLIC WORKS - STREET LIGHTING

2019-2021 Expense Budget Summary Report
Recycling

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Intergovernmental	32,000	33,000	1,000	3.13%	34,000	1,000	3.03%	Incr. to Recycling Grant
Charges for Services	32,778	33,000	222		33,306	306		
Total:	64,778	66,000	1,222	1.89%	67,306	1,306	1.98%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	51,051	53,411	2,360	4.62%	56,207	2,796	5.23%	
Supplies	1,175	1,175	-	0.00%	1,525	350	23%	
Other Charges and Services	12,015	13,115	1,100	9.16%	13,365	250	2%	
Total:	64,241	67,701	3,460	5.39%	71,097	3,396	5.02%	

Positions	2019	2020	2021
Recycling Coordinator	0.80	0.80	0.80
Full-Time Equivalent (FTEs)	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>

Service Description

- > Communicates the recycling program in Inver Grove Heights, South St. Paul, Sunfish Lake and West St. Paul
- > Provide for programs to encourage citizens to enhance their recycling at home within the four communities



RECYCLING

SPECIAL REVENUE FUND

- COMMUNITY EVENTS FUND
- ECONOMIC DEVELOPMENT AUTHORITY FUND
- INSURANCE FUND

**2019-2021 Expense Budget Summary Report
Community Events**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	4,000	4,000	-		4,500	500	-
Miscellaneous	30,000	30,000	-		30,000	-	-
Total:	34,000	34,000	-	0.00%	34,500	500	1.47%

Highlights	2018 Budget	2019 Budget	Net City Cost	% Change	2020 Forecast	Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	34,000	34,000	-		34,500	500		
Total:	34,000	34,000	-	0.00%	34,500	500	1.47%	

Change in Fund Balance

-	-	-
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Full-Time Equivalent (FTEs)	²⁰¹⁹ N/A	²⁰²⁰ N/A	²⁰²¹ N/A
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Service Description

- > To account for community events held by the City or held with partners of the City
 - Open House
 - West St. Paul Days Parade
 - Touch a Truck
 - Winter Fest



COMMUNITY EVENTS

2019-2021 Expense Budget Summary Report
Economic Development Authority

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes-City Levy	337,043	334,397	(2,646)	-0.79%	300,810	(33,587)	-10%
Charges for Services	60,000	60,000	-	0.00%	60,000	-	0%
Interest Earnings	5,000	5,000	-	0.00%	5,000	-	0%
Total:	402,043	399,397	(2,646)	-0.66%	365,810	(33,587)	-8.41%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	166,043	185,790	19,747	12%	192,496	6,706	4%	
Supplies	800	200	(600)	-75%	200	-	0%	
Other Charges and Services	233,695	262,889	29,194	12%	172,110	(90,779)	-35%	<i>Decr. in liability insurance</i>
Total:	400,538	448,879	48,341	12.07%	364,806	(84,073)	-18.73%	

Change in Fund Balance

2019	2020	2021
1,505	(49,482)	1,004

Positions	2019	2020	2021
EDA Director	1.00	1.00	1.00
Full-Time Equivalents (FTEs)	1.00	1.00	1.00

Service Description

- > Ensure high quality development/redevelopment of City neighborhoods
- > Maintain quality neighborhoods & housing stock
- > Contribute to the City's financial & economic strength
- > Ensure high quality redevelopment of commercial/industrial districts



ECONOMIC DEVELOPMENT AUTHORITY

**2019-2021 Expense Budget Summary Report
Insurance Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	466,300	479,615	13,315	2.86%	512,186	32,571	6.79%
Miscellaneous	39,500	70,000	30,500	77.22%	70,000	-	0.00%
Interest Earnings	3,000	3,000	-	0.00%	3,000	-	0.00%
Total:	508,800	552,615	43,815	8.61%	585,186	32,571	5.89%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	508,800	552,615	43,815	8.61%	585,186	32,571	5.89%	<i>Incr. to Insurance Premiums</i>
Total:	508,800	552,615	43,815	8.61%	585,186	32,571	5.89%	<i>6%</i>
Change in Fund balance	-	-			-			

	2019	2020	2021
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

To account for the City's expense related to insurance coverage:

- auto
- general liability
- property



INSURANCE FUND

CAPITAL PROJECT FUNDS

- GOVERNMENT FACILITY CAPITAL FUND
- PARKS IMPROVEMENT FUND
- STREET IMPROVEMENT FUND
- STREET MAINTENANCE FUND
- TECHNOLOGY REPLACEMENT FUND
- VEHICLE & EQUIPMENT RESERVE FUND

**2019-2021 Expense Budget Summary Report
Government Facility Capital Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Other Tax-Franchise fee	55,000	-	(55,000)	0.00%	-	-	0.00%
Intergovernmental	445,000	500,000	55,000	12.36%	250,000	(250,000)	-50.00%
Interest Earnings	3,000	3,000	-	0.00%	3,000	-	0.00%
Total:	503,000	503,000	-	0.00%	253,000	(250,000)	-49.70%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	503,000	566,900	63,900	0%	253,000	(313,900)	-55.37%	Per CEP/CIP plan
Total:	503,000	566,900	63,900	0.00%	253,000	(313,900)	-55.37%	

Change in Fund Balance

-	(63,900)	-
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	2019	2020	2021
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

- > To maintain the City's facilities
 - City Hall
 - Public Works Building

Capital Projects

2019	2020
Windows and doors Chairs	Police department reorg. of floor plan Chairs

2021
Future City Hall needs Chairs

City Hall rehab plan and future improvements

2017-City hall HVAC was replaced	187,119
2018-City hall roof was replaced and parking lot	932,931
2019-City hall windows and doors replaced and Council chambers and solar	500,000
2020-Police department reorganized and expanded to downstairs	560,000
2021-Additional City hall enhancements	250,000
Future: Money to be saved toward future enhancements or a new City Hall TBD	
Total Spent to date	1,120,050
Future Projects Budgeted	1,310,000



GOVERNMENT FACILITY CAPITAL FUND

**2019-2021 Expense Budget Summary Report
Parks Improvement Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Intergovernmental	400,000	303,250	(96,750)	-24.19%	-	(303,250)	-100.00%	LGA allocation
Charges for Services	44,000	34,000	(10,000)	-22.73%	44,000	10,000	29.41%	
Investment Income	-	10,000	10,000	100.00%	10,000	-	0.00%	
Total:	444,000	347,250	(96,750)	-21.79%	321,888	(25,362)	-7.30%	

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	400,000	164,500	(235,500)	-59%	185,000	20,500	12.46%	Per CEP/CIP plan
Total:	400,000	164,500	(235,500)	41.13%	185,000	20,500	12.46%	

Change in Fund Balance

2019	2020	2021
44,000	182,750	136,888

Full-Time Equivalents (FTEs)	<u>2019</u>	<u>2020</u>	<u>2021</u>
	N/A	N/A	N/A

Service Description

- > For the development/redevelopment of park facilities
- > For the development/redevelopment of park amenities
- > For the development/redevelopment of park trails

Capital Projects

<u>2019</u>	<u>2020</u>	<u>2021</u>
Park redevelopment-Marthaler park	Warming Houses	Park redevelopment
Park courts	Park Courts	Park courts
Playground equipment-Haskell Park	Playground equipment-Kennedy	Playground equipment
Sport Center updates	River to River-Grant funded	
Future Park Improvements		



PARKS IMPROVEMENT FUND

**2019-2021 Expense Budget Summary Report
Street Improvement Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Other Taxes	-	-	-	0.00%	1,300,000	1,300,000	100.00%
Intergovernmental	2,594,618	363,850	(2,230,768)	-85.98%	1,546,250	1,182,400	324.97%
Special Assessments	-	-	-	0.00%	1,140,000	1,140,000	100.00%
Bond Proceeds	5,110,557	776,038	(4,334,519)	-84.82%	1,000,000	223,962	100.00%
Total:	7,705,175	1,139,888	(6,565,287)	-85.21%	4,986,250	3,846,362	337.43%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	138,656	105,170	(33,486)	-24.2%	127,200	22,030	100.0%	2020-No project/No Project manager 2020-Reduction to street
Capital Outlay	7,566,519	1,003,850	(6,562,669)	-86.7%	5,203,854	4,200,004	418.4%	project
Total:	7,705,175	1,109,020	(6,596,155)	-85.61%	5,331,054	4,222,034	380.70%	

Change in Fund Balance	-	30,868	(344,804)
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Positions	2019	2020	2021
Project Engineer-Rezac	0.25	0.25	0.25
Engineering Tech III-Price	1.00	1.00	1.00
Full-Time Equivalent (FTEs)	<u>1.25</u>	<u>1.25</u>	<u>1.25</u>

Service Description

- > To develop/redevelopment the City's street infrastructure

Capital Projects

2019	2020
Livingston	Mill and Overlay Program
Wentworth-Dakota Co. Led	

2021
Mooreland
Wentworth-Dakota Co. Led



STREET IMPROVEMENT FUND

**2019-2021 Expense Budget Summary Report
Street Maintenance Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	-	80,000	80,000	100.00%	80,000	-	0.00%
Other Tax-Franchise fee	30,000	-	(30,000)	-100.00%	110,000	110,000	100.00%
Intergovernmental	120,000	140,000	20,000	16.67%	140,000	-	0.00%
Charges for Services	15,000	15,000	-	0.00%	15,000	-	0.00%
Interest Earnings	2,500	2,500	-	0.00%	2,500	-	0.00%
Total:	167,500	237,500	70,000	41.79%	347,500	110,000	46.32%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	100,000	120,000	20,000	20%	127,000	7,000	6%	
Other Charges and Services	215,000	314,250	99,250	46%	307,305	(6,945)	-2%	<i>Increase for road maintenance materials.</i>
Total:	315,000	434,250	119,250	37.86%	434,305	55	0.01%	
Change in Fund Balance	(147,500)	(196,750)			(86,805)			

	2019	2020	2021
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

- > To maintain the City's street infrastructure
 - Robert Street planting/side walk maintenance
 - Crack sealing
 - Seal coating
 - Spray patching
 - Snow plowing
 - Tree trimming/removal
 - Striping
 - Equipment maintenance, lighting, signage
 - Lighting
 - Signage



STREET MAINTENANCE FUND

**2019-2021 Expense Budget Summary Report
Technology Replacement Fund**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Intergovernmental	100,000	100,000	-	0.00%	100,000	-	0.00%
Interest Earnings	2,000	2,000	-	0.00%	2,000	-	0.00%
Total:	102,000	102,000	-	0.00%	102,000	-	0.00%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	57,000	95,000	38,000	66.67%	168,000	73,000	76.84%	Per CEP/CIP plan
Total:	57,000	95,000	38,000	66.67%	168,000	73,000	76.84%	
Change in Fund Balance	45,000	7,000			(66,000)			

	2019	2020	2021
Full-Time Equivalent (FTEs)	N/A	N/A	N/A

Service Description

> To fund the replacement of City's technology infrastructure

2019	2020	2021
Annual PC & Laptop replacement	Annual PC & Laptop replacement	Annual PC & Laptop replacement
Fiber Improvements	Fiber Improvements	Fiber Improvements
Security cameras	Security cameras	Security cameras
Wireless access points	Wireless access points	Wireless access points
	Server replacement	Phone System



TECHNOLOGY REPLACEMENT FUND

2019-2021 Expense Budget Summary Report Vehicle & Equipment Reserve

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	58,000	-	(58,000)	-100%	-	-	0%
Other Tax-Franchise Fee	400,000	600,000	200,000	50%	862,612	262,612	43.77%
Interest Earnings	20,000	20,000	-	0%	20,000	-	0%
Total:	478,000	620,000	142,000	29.71%	882,612	262,612	42.36%

Highlights	2018 Budget	2019 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	832,000	631,500	(200,500)	-24%	872,612	241,112	38.18%	<i>Per CEP Schedule</i>
Total:	832,000	631,500	(200,500)	-24.10%	872,612	241,112	-61.82%	

Change in Fund Balance

(354,000)	(11,500)	10,000
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Full-Time Equivalents (FTEs)

<u>2019</u>	<u>2020</u>	<u>2021</u>
N/A	N/A	N/A

Service Description

- > To fund the City's equipment replacements
- > To fund the City's vehicle replacements

Capital Replacement

<u>2019</u>	<u>2020</u>	<u>2021</u>
Engineering Vehicle	Community Dev Vehicle	Squads
Squads	Squads	Squad radios
Body Cameras and Video	Salt Shed Roof	Taser replacements
Tandem Dump Truck	Squad radios	Voice dictation & software
Park equipment	1/2 T Pick up Truck-Streets	Carbide Plow Cutting Edges
1 T Dump Truck	Compressor-Streets	2-Tandem Dump Truck
Grounds Sweeper	Dump Truck-Streets	1/2 T Pick up Truck
800 MHz radios-Fire	Park Equipment	Compressor
	3/4 T Pick up Truck-Parks	Fork Lift-Streets
	Mower-Parks	Park Appurtenant equipment
	Skid steer with Snow Blower & 1/2 T Pick-up Truck	
	Trailers-Parks	
	Utility vehicle-Parks	



VEHICLE & EQUIPMENT RESERVE

ENTERPRISE FUNDS

- PARKS - ARENA FUND
- PARKS - GOLF FUND
- REGIONAL ATHLETIC CENTER FUND
- SWIMMING POOL FUND
 - SEWER FUND
- STORM WATER FUND

2019-2021 Expense Budget Summary Report
Parks-Arena

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Tax	-	55,844	55,844	100.00%	56,832	988	100.00%
Other Taxes-Franchise fee	155,000	100,000	(55,000)	-35.48%	-	(100,000)	-100.00%
Intergovernmental Revenue	179,848	-	(179,848)	100.00%	-	-	-100.00%
Charges for Services	216,550	275,550	59,000	27.25%	275,550	-	0.00%
Interest Earnings	1,500	1,500	-	0.00%	1,500	-	0.00%
Total:	552,898	432,894	(120,004)	-21.70%	333,882	(99,012)	-22.87%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	152,538	160,746	8,208	5.38%	164,636	3,890	2.42%	
Supplies	10,085	10,185	100	0.99%	10,185	-	0.00%	
Other Charges and Services	158,270	175,270	17,000	10.74%	178,337	3,067	1.75%	
Capital Outlay	130,600	172,000	41,400		-	(172,000)	-100.00%	Per CEP/CIP plan
Total:	451,493	518,201	66,708	14.77%	353,158	(165,043)	-31.85%	

Change in Fund Balance	101,405	(85,307)	(19,276)
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Positions	2019	2020	2021
Ice Arena/Manager	1.00	1.00	1.00
Lead Ice Arena Worker	0.80	0.80	0.80
Full-Time Equivalents (FTEs)	1.80	1.80	1.80

Service Description

- > To promote enrichment programs for our citizens
- > To promote hockey for all ages
- > To provide a facility for our citizens to utilize

Capital Projects

2019	2020	2021
Lights	Dehumidification equipment	
Doors	Furnace	
Water Heater replacement		
Other equipment		



PARKS - ICE ARENA

**2019-2021 Expense Budget Summary Report
Parks-Golf Course**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Charges for Services	9,850	10,283	433	4.40%	-	(10,283)	-100.00%	
Total:	<u>9,850</u>	<u>10,283</u>	433	<u>4.40%</u>	-	<u>(10,283)</u>	<u>-100.00%</u>	Closed Course in 2018

Highlights	2018 Budget	2019 Budget	Change to Net City Cost	% Change	2020 Forecast	Change to Net City Cost	% Change	
Expenses								
Other Charges and Services	9,850	8,185	(1,665)	-16.90%	-	(8,185)	-100.00%	
Debt Service	-	55,425	55,425	0.00%	-	(55,425)	0.00%	Property sold to developer
Total:	<u>9,850</u>	<u>63,610</u>	53,760	<u>545.79%</u>	-	<u>(63,610)</u>	<u>-100.00%</u>	

Change in Fund Balance	<u>-</u>	<u>(53,327)</u>			<u>-</u>		
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Positions	2019	2020	2021
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

- > To maintain this land for future redevelopment



PARKS - GOLF COURSE

**2019-2021 Expense Budget Summary Report
Parks-Regional Athletic Center (RAC)**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	231,820	236,329	4,509	100.00%	231,820	(4,509)	(0)
Intergovernmental Revenue	-	-	-	0.00%	-	-	-
Charges for Services	699,500	831,600	132,100	18.88%	831,600	-	-
Interest Earnings	20,000	20,000	-	0.00%	20,000	-	-
Total:	951,320	1,087,929	136,609	14.36%	1,083,420	(4,509)	-0.41%

Decr. in tax levy due to cash projections indicate on target for future capital needs

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	20,700	20,700	-	0%	20,700	-	0.00%	
Other Charges and Services	688,925	703,020	14,095	2%	708,287	5,267	0.75%	<i>Incr. for Management fee</i>
Capital Outlay	9,400	-	(9,400)	-100%	-	-	0.00%	
Debt Service	313,169	313,819	650	0%	314,369	550	0.18%	
Other Financing Uses - Debt	50,000	50,000	-	0%	50,000	-	0.00%	
Total:	1,082,194	1,087,539	5,345	0.49%	1,093,356	5,817	0.53%	

Change in Fund Balance

(130,874)	390	(9,936)
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Full-Time Equivalent (FTEs)	N/A	²⁰¹⁹ N/A	²⁰²⁰ N/A	²⁰²¹ N/A
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Service Description

- > To promote soccer for all ages
- > To provide a facility for our citizens to utilize
- > A resource for youth sport leagues to utilize



REGIONAL ATHLETIC CENTER

**2019-2021 Expense Budget Summary Report
Parks-Swimming Pool**

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Property Taxes	100,404	93,529	(6,875)	-6.85%	92,832	(697)	-0.75%
Other Taxes	-	58,000	58,000	0.00%	65,500	7,500	0.00%
Charges for Services	1,000	1,000	-	0.00%	1,000	-	0.00%
Total:	101,404	152,529	51,125	50.42%	159,332	6,803	4.46%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	15,900	15,400	(500)	-3.14%	15,900	500	3.25%	
Other Charges and Services	85,504	79,129	(6,375)	-7.46%	77,932	(1,197)	-1.51%	
Capital Outlay	-	58,000	58,000	100.00%	65,500	7,500	12.93%	<i>Per CEP plan</i>
Total:	101,404	152,529	51,125	50.42%	159,332	6,803	4.46%	

Change in Fund Balance

-	-	-
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	<u>2019</u>	<u>2020</u>	<u>2021</u>
Full-Time Equivalents (FTEs)	N/A	N/A	N/a

Service Description

> To provide a facility for our citizens to utilize

Capital Projects

	<u>2020</u>	<u>2021</u>
Water heaters	15,000	Epoxy Floor 40,000
Pool Vacuum	5,000	Pic Tables & Benches 10,000
Strainer Housing	10,000	Landscaping 3,000
New LED lighting	10,000	Plumbed Eyewash 1,000
Building Gutters	8,000	Chemical Pump 1,000
Bathroom Dividers	5,000	Parking lot sealcoat 6,000
Misc.	5,000	Misc 4,500



SWIMMING POOL

2019-2021 Expense Budget Summary Report
Sewer

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Charges for Services	4,326,505	4,553,473	226,968	5%	4,792,375	238,902	5.25%
Permits	15,000	20,000	5,000	33%	15,000	(5,000)	-25.00%
Special Assessments	16,500	16,500	-	0%	16,500	-	0.00%
Interest Earnings	11,000	11,000	-	0%	11,000	-	0.00%
Bond Proceeds	2,250,000	2,750,000	500,000	100%	900,000	(1,850,000)	-67.27%
Total:	6,619,005	7,350,973	731,968	11.06%	5,734,875	(1,616,098)	-21.98%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	440,514	463,110	22,596	5%	490,732	27,622	5.96%	
Supplies	34,550	33,400	(1,150)	-3%	33,900	500	1.50%	
Other Charges and Services	2,530,275	2,932,138	401,863	16%	2,976,738	44,600	1.52%	Incr. for Annual Sewer Lining and Televising, Incr. for Emergency Sewer Digs, Incr. for MCES Charge
Capital Outlay	2,957,500	2,753,700	(203,800)	100%	1,055,000	(1,698,700)	-61.69%	Lift Station 1 in 2020 and Force main in 2021
Debt Service	633,401	629,884	(3,517)	-1%	518,736	(111,148)	-17.65%	Reduction in Interest Payment
Other Financing Uses - Transfer Out	450,000	450,000	-	0%	450,000	-	0.00%	
Total:	7,046,240	7,262,232	215,992	3.07%	5,525,106	(1,737,126)	-23.92%	

Change in Fund Balance	(427,235)	88,741	209,769
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Positions	2019	2020	2021
Project Engineer	0.25	0.25	0.25
I & I Inspector	1.00	1.00	1.00
Sewer Lead Worker	1.00	1.00	1.00
Sewer Maintenance Worker	2.00	2.00	2.00
Full-Time Equivalents (FTEs)	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>

Service Description

- > To maintain the sanitary sewer infrastructure

Capital Projects

2019	2020	2021
Lift station 1 & force main Delaware Ave storm Wentworth Ave I&I Abatement program	Lift station 1 I&I Abatement program	Lift Station 4-Forcemain I&I Abatement program



SEWER

2019-2021 Expense Budget Summary Report
Storm Sewer

Revenues	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change
Charges for Services	465,000	480,000	15,000	3.23%	485,000	5,000	1.04%
Interest Earnings	18,000	18,000	-	0.00%	18,000	-	0.00%
Total:	483,000	498,000	15,000	3.11%	503,000	5,000	1.00%

Highlights	2019 Budget	2020 Budget	Change to Net City Cost	% Change	2021 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	82,471	71,753	(10,718)	-13%	87,887	16,134	22.49%	
Supplies	10,700	12,700	2,000	19%	10,700	(2,000)	-15.75%	
Other Charges and Services	292,300	295,450	3,150	1%	299,355	3,905	1.32%	
Capital Outlay	280,000	95,000	265,000	100%	200,000	105,000	110.53%	
Debt Service	22,269	20,499	(1,770)	-8%	18,684	(1,815)	-8.85%	
Other Financing Uses - Transfer Out	150,000	150,000	-	0%	150,000	-	0.00%	
Total:	837,740	645,402	(192,338)	-22.96%	766,626	121,224	18.78%	

Change in Fund Balance	(354,740)	(147,402)	(263,626)
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Positions	2019	2020	2021
Project Manager	0.25	0.25	0.25
Street Maintenance Worker II	0.60	0.60	0.60
Full-Time Equivalents (FTEs)	0.85	0.85	0.85

Service Description

- > To maintain the storm sewer infrastructure

Capital Projects

2019

Cherokee Heights storm water
 Seid'ls Lake lift station
 Storm water Pond cleaning

2020

Seid'ls Lake lift station

2021

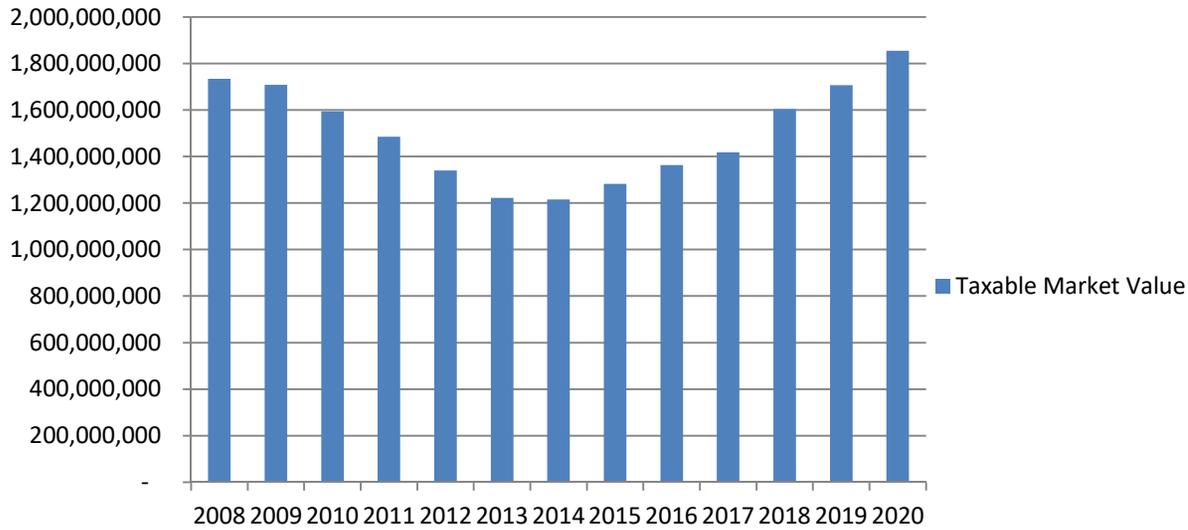
Storm water Pond Cleaning



STORM SEWER

HISTORICAL TRENDS

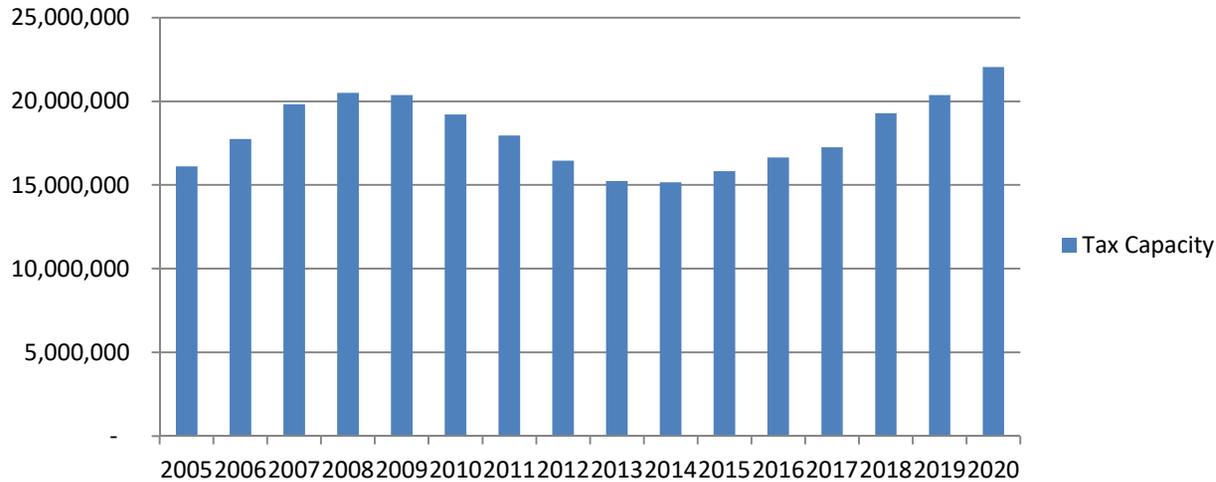
Taxable Market Value



This is the total of City property classes:

- Residential
- Commercial
- Industrial
- Apartments
- Personal Property

Tax Capacity

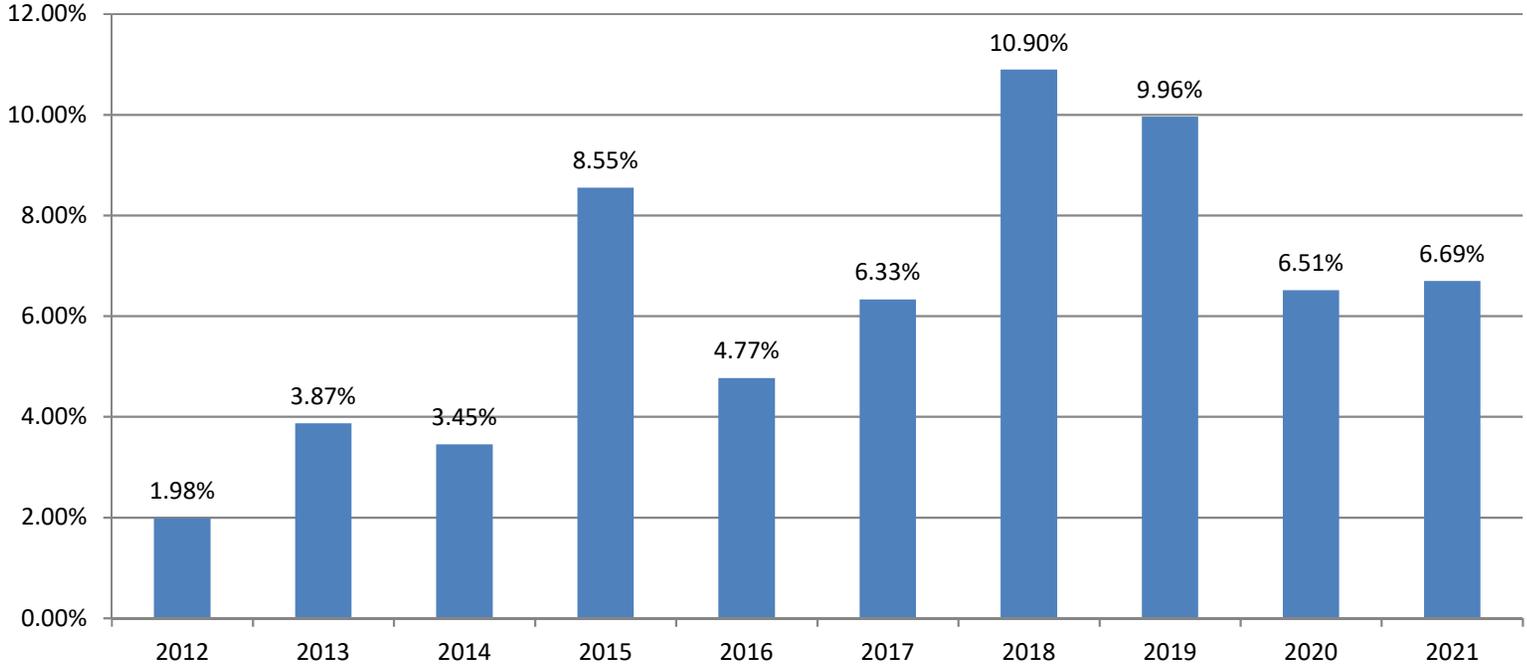


Tax Capacity is the value in which the City's tax rate is applied to. It is a formula that was set by State Statute.

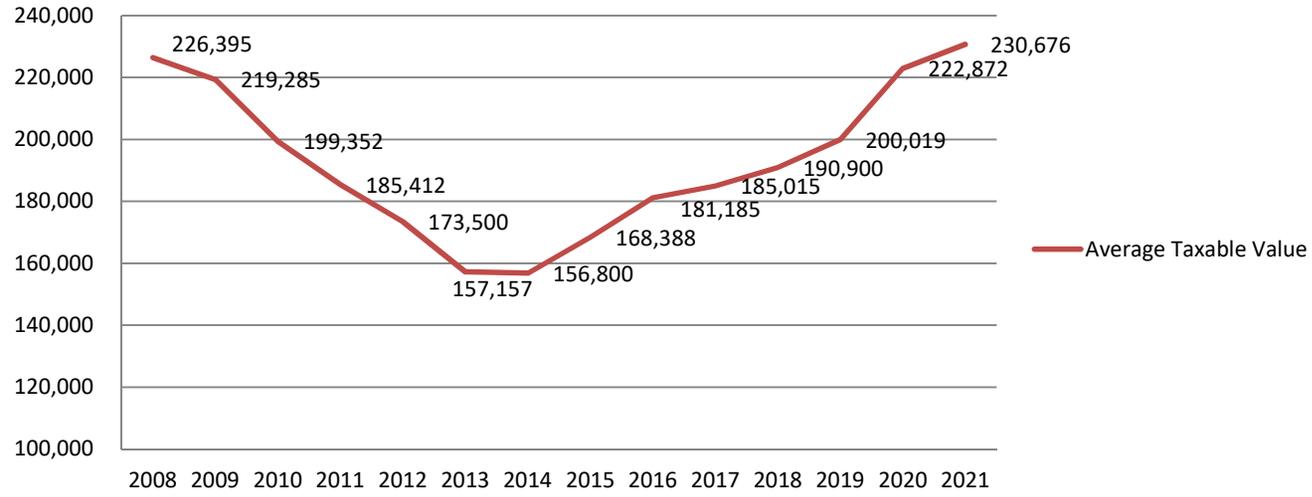
The type of property defines the formula used. Example:

Residential:	
Market Value	250,000.00
less Homstead exclusic	(14,740.00)
Taxable Market Value	235,260.00
Class rate'	1%
Net Tax Capacity	2,353

Annual Levy Changes 2012-2021
10 Year Average = 6.30%



Average Taxable Value



Residential Single family home

Dakota County Comparable Cities Tax Rate History

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Apple Valley*	39.867	42.388	44.11	49.21	47.891	45.274	44.721	44.473	42.475	39.603
Burnsville*	38.566	42.598	43.213	47.021	46.67	44.79	46.525	46.557	43.552	43.595
Eagan*	30.408	33.675	34.553	38.272	38.25	36.525	37.097	37.385	36.378	35.227
Lakeville*	36.624	38.25	39.051	41.234	40.696	38.948	38.669		37.061	35.607
Farmington	49.274	55.733	63.093	66.821	65.876	61.455	59.239	58.76	57.161	54.372
Hastings	52.677	55.195	66.083	68.547	66.246	62.581	63.577	62.518	60.864	59.612
Inver Grove Heights	41.757	43.169	44.883	46.312	46.128	48.131	49.266	51.644	51.112	53.537
Mendota Heights	29.696	31.271	33.463	35.986	34.786	34.964	35.247	38.104	37.095	41.025
Northfield	40.37	43.889	50.947	61.901	59.785	56.75	57.552	55.667	57.164	56.216
Rosemount	43.358	44.661	46.994	48.862	47.676	45.152	43.149	41.832	40.961	39.355
South St. Paul	41.428	48.374	56.466	63.28	60.901	60.405	64.693	63.853	64.41	64.582
West St Paul	50.873	56.078	62.205	69.447	71.249	70.642	69.795	71.412	69.287	72.624
Average	41.242	44.607	48.755	53.074	52.180	50.468	50.794	52.019	49.793	49.613
Average with out larger cities*	43.679	47.296	53.017	57.645	56.581	55.010	55.315	55.474	54.757	55.165
West St. Paul over average	9.632	11.471	13.450	16.373	19.070	20.174	19.001	19.393	19.494	23.011
West St. Paul over average (w/o larger cities)	7.194	8.782	9.188	11.803	14.668	15.632	14.480	15.938	14.530	17.459

GLOSSARY OF TERMS



GLOSSARY OF TERMS

Ad Valorem Tax	A tax which is based on value, such as property taxes
Appropriation	City Council authorization permitting the City to incur obligations and expend resources during the fiscal year
Audit	An annual third party review of financial operations and procedures required by State Statute
Balanced Budget	A budget in which the sources of funds (revenues) is equal to the uses of funds (expenditures/expenses).
Bonds	<p>A written promise to pay a sum of money (called the principal or face value) at specified dates, including interest at a designated time. Bonds are typically long-term debt.</p> <p>General Obligation Bonds (GO Bonds) – Bonds that are backed by the full faith and credit of the City.</p> <p>Lease Revenue Bonds – Bonds that are funded by annual lease payments.</p> <p>Revenue Bonds – Bonds that are funded by certain revenues such as utility revenues.</p>
Bond Proceeds	The cash received from the sale of bonds.
Bonded Debt	The portion of City debt represented by outstanding bonds.
Budget	A financial operations plan of proposed expenditures/expenses for a given period of time and the proposed revenues to finance them. Proposed expenditures/expenses must equal proposed revenues.
Budget – Adopted	The financial plan of revenues and expenditures for the fiscal year as adopted by the City Council.
Budget Amendment	A change to the budget approved by the City Council
Capital Assets	Long-term tangible assets such as building, land, and equipment; sometimes referred to as fixed assets.
Capital Outlay	Expenditures resulting from the acquisition of fixed assets. Capital is defined as assets with an initial cost of more than \$2,500 and an estimated useful life of more than three years.
Conceptual Budget	A financial operations plan for the second year in a two-year budget process. This budget is a plan that is not a final adopted

	budget but presented with the annual budget that is being adopted.
Contingency	An amount budgeted for possible unexpected expenses.
Dakota Communications Center (DCC)	The DCC provides 911 communication and dispatch service for public safety police and fire for all cities in Dakota County.
Debt	An obligation resulting from the borrowing of money or the purchase of goods or services.
Economic Development Authority (EDA)	A legally separate government entity governed by a seven-member council composed of the City Council. The EDA activity provides support to promote economic development within West St. Paul.
Employee Benefits	The costs incurred by the employer for employer payroll taxes, pension contributions, employee insurance, worker's comp., etc.
Expenditures/Expenses	Disbursements for operating costs, debt service, capital outlay.
Fiscal Disparities	A Minnesota law enacted in 1971 requiring all communities in the seven-county metropolitan area to contribute 40 percent of the growth in their commercial/industrial tax base (from 1971) to a regional tax sharing pool which is then redistributed. Redistribution is based on population and the value of all property relative to the metro average. West St. Paul contributes less to the pool than it receives back in redistribution. The City gains on this program.
Fiscal Year	The twelve month period to which the annual budget applies and at the end of which the City determines its financial position. The City's fiscal year is January 1 to December 31 (Calendar year).
Full-time Equivalent (FTE)	Represents the equivalent of one employee working full-time.
Fund	An accounting entity with a self-balancing set of accounts in which assets, liabilities, and equity are recorded for a specific activity or objective. Governmental Funds-A classification of funds that is typically used to account for tax-supported (governmental) activities. Included in this classification: <u>General Fund</u> - Used to account for all general operations of the City, which are necessary to provide basic governmental services.

	<p><u>Special Revenue Funds</u> – Used to account for revenue, which is restricted or committed for expenditures of a designated purpose.</p> <p><u>Capital Project Funds</u> – Used to account for financial resources to be used for the acquisition or construction of major capital facilities or infrastructure.</p> <p><u>Debt Service Funds</u> – Used to account for the payment of principal and interest on debt of the City.</p> <p>Proprietary Funds A classification of funds that is used to account for a government’s business-type activities, which are supported, at least in part, by fees or charges. Included in this classification:</p> <p><u>Enterprise Funds</u> - Used to account for the financing of services to the general public where all or most of the costs involved are recovered primarily through user fees. (City enterprise funds are arena, golf, RAC, sewer, storm water, and swimming pool.</p>
Fund Balance	The difference between fund assets and fund liabilities. Fund balance can be used as a revenue source by decreasing and existing positive balance.
Local Government Aid (LGA)	Funds passed down to eligible cities by the State of Minnesota.
Market Value/Taxable Market Value	The value determined by the County Assessor for real estate or property used for levying taxes.
Program	An activity or operation created to achieve a specific purpose or objective.
Special Assessment	A levy made against a property to defray all or part of the cost of a capital improvement or service deemed to benefit that property.
Tax Capacity Value	The taxable portion of the market value, which is based on classification rates determined by the type of property tax.
Tax Increment Financing (TIF)	A financing method in which bonds are secured by the anticipated incremental increase in tax revenue resulting from the development or redevelopment of an area.
Tax Levy	The amount of property taxes levied to finance operations that are not funded by other sources.