



2021 ADOPTED BUDGET

&

2022 CONCEPTUAL BUDGET

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City of West St Paul

2021 Adopted Budget and 2022 Conceptual Budget

This document is an overview of the 2021 Adopted Budget and the 2022 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.

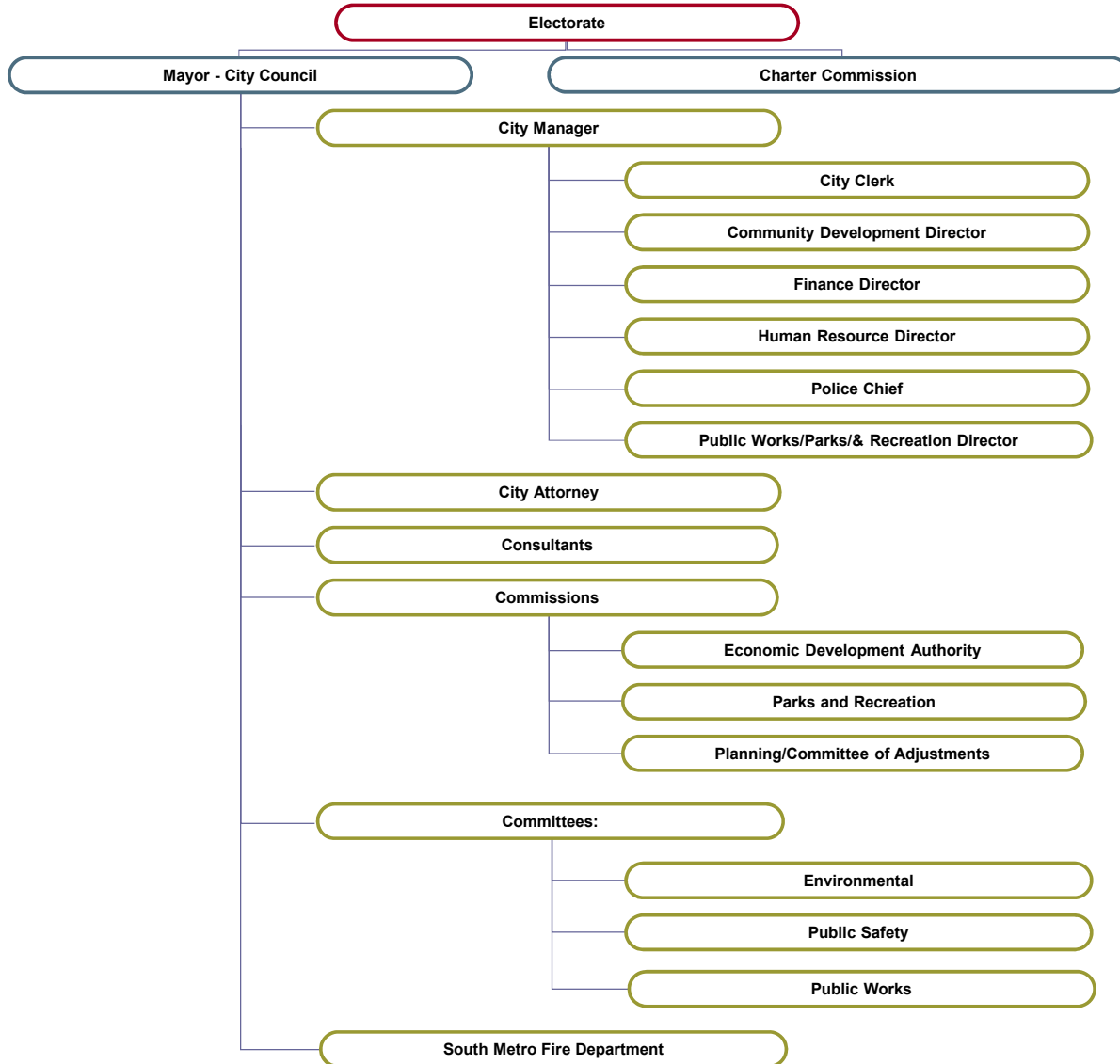
LEGISLATIVE

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.....Police Chief
Ross Beckwith.....Public Works/Park & Rec Director
Jim Hartshorn.....Community Development Director

City of West Saint Paul



To the Honorable Mayor and City Council:

We are very pleased to submit the adopted 2021 Budget and projected 2022 Budget for the City of West St. Paul. This is the third Council adopted two-year budget document providing spending and revenues/levy projections for the second year. While the out-year of this document remains malleable, it provides a view of trends toward accomplishment of the long-term financial plan. The adopted 2021-2030 Capital Improvement/Capital Equipment plan (CIP/CEP) and financial and debt management policies contribute toward an understanding of the long-term fiscal vision for the operation.

The 2021-22 Budgets continue to track with the Council adopted fiscal goals for the organization. Significant street, utility, park and facility investments from 2012 through 2019 had escalated debt levy requirements through this same period. Resulting has been a need to increase revenues while adjusting capital infrastructure schedules and funding assumptions to reduce future borrowing. Tax levy moderation from increases required in 2018 and 2019 began in 2020 with similar trending projected forward through 2021 and future budget cycles.

Implementation of a 0.5% sales tax in 2020 is creating significant revenues toward future collector and high volume roadways through 2040. Major 2017-2020 facility improvements to the City Hall campus addressed all deferred maintenance identified in the 2011 facilities plan. Future campus maintenance capitalization is projected through the 2021-2030 CIP. Community-scale park redevelopment has been completed with the exception of Marthaler Park. Upon completion of the Dakota County regional trail through Garlough and Marthaler parks the Parks fund is projected to have cash sufficient to complete the balance of the Marthaler Master Plan within the subsequent three years. The County and State funded Regional River to River Tunnel/trailway from Livingston/Wentworth, under Robert Street on to Wentworth/Marthaler lane will be completed in 2021. Future local pedestrian and bicycle trails, identified in the 2011 Pedestrian/Bicycle Plan, are funded through a designated annual levy, beginning in 2021, to leverage County and other third party funded and pavement management projects. Sanitary sewer lift station projects will be completed in 2021 with contributions of Minnesota Public Facilities Authority grant funds.

Financial planning remains focused on building fiscal strength/capitalization and aggressive debt management. 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 advancements in spite of the ongoing COVID-19 pandemic challenges. We will continue our focus toward ensuring this organization provides value to our residents, businesses and other stakeholders on both a daily basis and always with a long term view.

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 21,205 (Metropolitan Council 2019 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, including second year projections, 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:

Hy-Vee Grocery Store – Hy-Vee has closed on the real estate 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 will be completed by year-end 2021. The store will be a 68,500 sq. ft. grocer, which includes a pharmacy, liquor store, restaurant and e-store. Project development is anticipated during 2021. Adjacent to this development site the City has acquired a land parcel, which will be marketed for a 16-townhome development during 2021.

Former Thompson Oaks Golf Course- The Trilogy/Oppidan team has begun construction of the Westlyn, which is a 154-unit market rate apartment building on 5.45 acres upon the former Thompson Oaks Golf Course. A subsequent development phase will be a townhome project along Oakdale Avenue. The City and County are also designing a storm water and wetland reclamation project and have been seeking third party funding for the \$2.5 million project.

Town Center 1-Development has been approved for a 200-unit market rate apartment project due to close on the real estate by year-end 2020. The project will also include a small amount of ground floor retail.

Signal Hills-Development has been approved for a 393 unit workforce and affordable senior housing two building housing project.

Housing Projects – Other recent project approvals include a first phase 54-unit affordable multi-family project under construction at 895 Robert Street. The project, developed by the Dakota County Community Development Agency is planned to have a subsequent twin building in the near future. Across Robert Street from this Gateway development is the 24 unit Suite Living Senior assisted living facility. In 2020, the Winslow, a 174 unit affordable senior housing facility was completed at Wentworth and Marthaler Lane.; Nine new single-family homes were approved for development during 2020.

Proposed Redevelopment Areas – The EDA has identified several areas to concentrate their redevelopment efforts in the future. 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 mature suburbs, the City is challenged by deteriorating infrastructure and limited expansion of overall market value to provide resources for maintenance and repair. In 2020, the City presented its twelfth annual Capital Improvement Plan

(CIP) to aid in identifying infrastructure needs. The 2021-2030 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, implemented at the start of 2020, 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. Also starting in 2021, tax levy has been allocated for a new neighborhood street pavement program as well as a levy to fund sidewalk and trail gaps. All local street pavements are analyzed for a Pavement Condition Index (PCI) with the goal of achieving an average 70 PCI rating across the system. Priorities are assigned to reconstruct those streets receiving the lowest ratings and those streets of a rating such that a mill and overlay project can prolong pavement life ahead of the need for a reconstruction project. The new neighborhood street levy is only an initial move to begin allocation of resources in preparation for future projects. It is projected that as annual debt levy requirements are reduced a portion of the resulting budget savings may be reallocated toward neighborhood streets. The result, as proposed, could be a net zero effect to the taxpayer with a positive impact on community infrastructure. This program, in addition to the implementation of the sidewalk gap tax levy are initiatives to address goals of the adopted 2011 Bike/Ped plan, the 2018 ADA Transition and the Pavement Management Plans.

Debt Management

The City continually reviews its existing debt structure and seeks ways to reduce overall obligation. The City has been projecting the start of a decline in outstanding debt beginning in 2020, which in fact has occurred, and going forward upon adoption of fiscal policy changes in 2018 and 2019. Most significant of these is policies restricting facility, street, and park improvements to a “pay as you go” model. The lone exception to this approach is an allowance for debt issuance for completion of redevelopment of the six lift stations and force mains within the Sanitary Sewer system. Half of the remaining lift station/force main projects will be bid in 2021 with the assistance of \$2.2 million in State Bond funds legislatively allocated for this purpose in 2020. Remaining projects are projected for construction in 2022 or 2023. Debt issued in 2019 or earlier will either be paid off on call dates or will otherwise retire by 2035 allowing 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 payment transfers in July and December of each 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 liquidity and fund capacity. Currently, these year-end allocations by Council policy accrue to debt reduction, equipment replacement, facilities, and pavement management.

Budget Forecasting

A ten-year budget forecast was initiated in 2019. This tool will allow the City to forecast annual budget needs how budget changes will affect future levies, and ultimately the taxpayer's bottom line. As the ten-year forecast is updated each year, it 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 2020, 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 are the following:

Trails – 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. The County awarded the bid for this project in July 2020 with completion by year-end 2021. The City had received an allocation of \$2.2 million in State Bond funds in 2014 and 2017 as the City's contribution toward project costs. Additionally, the County and City are jointly designing the regional trail segment through Marthaler and Garlough Parks projected as a 2021 or 2022 project after which the balance of the Marthaler Park Master Plan is due to commence. These same partners have been seeking funding for a wetland reclamation

project through the former Thompson Oaks golf course property through which the regional trail will be constructed. This project would commence upon securing third party funding to address subsoil issues on the site.

The City has pursued Federal funding to complete a “Safe Routes to School” sidewalk on Bidwell from Thompson to Butler and a trail way on Oakdale Avenue between Wentworth and Butler. The latter project would be jointly constructed with the County, as Oakdale is County State Aid Highway (CSAH) 73. If funded both of these projects would occur within the 2021-2023 timeframe. The Oakdale trail way, plus a trail being planned by the County on CSAH 4 (Butler) would improve pedestrian access to the Thompson County Park, which will continue under redevelopment in phases between 2021 and 2023 by Dakota County.

Street Reconstruction Program –The 2020 year was an off- year for large reconstruction projects which was limited to an overlay of Marie Avenue and an alley reconstruct. This allowed for the collection of sales tax revenue in 2020 for the 2021 construction project. In 2021, Moreland Avenue from Delaware Avenue to Robert Street is scheduled to be reconstructed to include curb, gutter and new sidewalk on the north side of the street. The 2022 street project of Crusader Avenue between Bidwell and Robert is currently under design. In 2021, the City is anticipating a Joint Powers Agreement (JPA) with the County, which would result in the 2022/2023 overlay of Thompson Avenue east of Robert Street and construction of a roundabout at Thompson and Oakdale.

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, Lilydale, 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) by Dakota County with a 2019 completion date.

City Facilities: - The final phase of the 4-year 2.3 million rehab of City Hall was completed in 2020. This portion of the project was of the Police facilities and Council Chambers. The City also reconstructed five of the six emergency exits on the west side of the Sports Dome along with installation of an air quality ionization system and made HVAC improvements to the Ice Arena in 2020. Longer term the City is planning for roof/HVAC improvements to the Public Works facility with remodel projects for the Fire Station and general government portions of the City Hall campus. While these improvements are a few years into the future near term budgets, including 2021 and 2022 are allocating revenues toward these future projects.

2021-2022 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 2021 and a conceptual budget for 2022.

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 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.

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.

From the above mentioned initiatives five financial goals have been defined and are used in guiding the Management staff through-out operations and the budgeting process.

Financial Goals

1. Goal of stable to moderate annual declines in tax rate over next 15 years.
2. Goal to continue to budget/allocate in accordance with financial policies toward cash balance targets targeting positive net cash by 2027.
3. Goal of continued allocation of resources to debt mitigation in order to take advantage of call dates to either pay off bond issues early or refund bonds at call dates with shorter terms than at present. Continue to avoid additional debt to the extent practicable through 2035.
4. Goal to allocate reductions in debt levy primarily toward facility and infrastructure needs until funding metrics are achieved. .
5. Goal to continue to prioritize infrastructure projects that leverage third party funding

2021 Budget and 2022 Forecast

The 2021 Total Budget is \$45,914,694. The 2021 budget includes third party funded projects that increase the budget by \$5,573,046. The total increase over 2020 is \$12,651,744. On the next page is a comparison chart for 2020, final 2021 and 2022 forecast. The breakdown is by expense category for the operating budget and the capital and debt budget.

2020-2022 Summary Budget City and EDA Levy

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Salaries/Benefits	10,454,644	10,758,093	303,449	2.90%	11,399,247	641,154	5.96%
Supplies	765,960	893,625	127,665	16.67%	877,035	(16,590)	-1.86%
Other Charges and Services	10,424,687	10,801,864	377,177	3.62%	11,175,675	373,811	3.46%
Total Operating Budget	21,645,291	22,453,582	808,291	3.73%	23,451,957	998,375	4.45%
Capital Outlay	5,593,870	17,564,420	11,970,550	213.99%	8,280,616	(9,283,804)	-52.86%
Other Financing Uses - Transfers Out	650,000	600,000	(50,000.00)	-7.69%	650,000	50,000	8.33%
Debt Service-Enterprise Funds	1,019,627	732,179	-287,448	-28.19%	739,654	7,475	1.02%
Debt Service-Governmental Funds	4,354,162	4,564,513	210,351	4.83%	3,833,620	(730,893)	-16.01%
Total Capital and Debt Budgets	11,617,659	23,461,112	11,843,453	101.94%	13,503,890	(9,957,222)	-42.44%
TOTAL BUDGET	33,262,950	45,914,694	12,651,744	38.04%	36,955,847	(8,958,847)	-19.51%

Operational Changes

- For 2021, the City experienced a 0% increase to health care premiums.
- Union contracts are settled with a 2.75% increase in wages. Wages also include costs for performance reviews and merit pay.
- Fire services provided by South Metro Fire Department budgeted increase of \$77,666.
- Increase for contract with Met Council for sewage disposal of \$26,424.
- Legal costs increase of \$1,000.
- Overall change of 3.71% over 2020.

Council Initiatives

The following increases align with adopted Council initiatives.

- Continued increase in park seasonal staffing.
- Increase cost for patching materials and snow removal. \$60,000.
- Increase Pool for infrastructure replacement/enhancements. \$65,000.

- Lift Station 1 to be overhauled and rebuilt. The State bonding bill is funding \$2.2 million of this project.
- Increase for future sidewalks and trails \$465,000
- Increase for future neighborhood street pavement plan \$300,000

Capital Items funded by the City

- Annual Technology replacement to continue to keep the City departments up to date with technology needs. Computers and cradle points in the squad cars. To improve reception and use of this technology.
- Annual replacement of police squads.
- Replacements for Police radios.
- Replacement of two Tandem dump trucks.
- Replacement of ½-ton pickup truck, forklift and compressor for the streets department.
- Replacement of field seeder in the parks department.
- Road improvement program for 2021 is Moreland from Delaware to Robert Street.
- Pool improvements.

Capital Items funded by third parties

- Locker room and fitness center at the arena if lease agreement approved. Funded by the Hockey Boosters and School Districts.
- Thompson Park Master Plan. Funded by Dakota County.
- River to River Grade Separated Crossing at Robert Street. Funded through Dakota County with Met Council Grant.
- Marthaler trailhead. Funded by Dakota County.
- Thompson Oaks Wetland Reclamation; funding from BWSR and Dakota County leveraging City funds.

Debt

- Decrease in debt levy is the result of not issuing debt for road construction projects.
- Early redemption of bonds in early 2021.
- Refinancing the 2012, A Bonds used to construct the Dome resulting in interest savings and will be paid off one year early.

2021 Tax Levy

- The City of West St. Paul's tax levy requirement for 2021 is \$17,744,425, which is an increase of 5.61% from the tax levy requirement for the current 2020 budget. The projection for the 2022 tax levy is \$18,634,679, which is an increase of 5.02% from the 2021 levy. Below shows the change in levy for each fund.

Fund	2020	2021 Levy	Change over 2020	Conceptual 2022 Levy
General Fund & Community Events	\$11,022,962	\$11,364,634	\$341,672	\$12,360,839
EDA Fund	383,879	366,199	(17,680)	379,088
Insurance Fund	479,615	500,339	20,724	539,158
Debt Service Funds	4,354,162	4,058,658	(295,504)	3,833,620
Capital Funds- <i>New Local Pavement Plan and additional Sidewalk and Trail funding.</i>	175,000	1,075,650	900,650	1,025,000
Ice Arena	55,248	147,125	91,877	160,864
Pool	93,529		(-93,529)	105,909
Regional Athletic Center (Debt)	236,719	231,820	(4,899)	231,820
Total Levy	\$16,801,114	\$17,744,425	\$943,311	\$18,634,679
Levy Percent Increase		5.61%		5.02%
TOTAL BUDGET	\$33,262,950	\$45,914,694	\$12,651,744	\$36,955,847

Summary

The annual budget includes the cumulative documents of the annual CIP-CEP, the operations budget for the next upcoming year as well as following the guidelines set by the financial policy goals of the City. 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.

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	2020 Original	2021 Adopted	Net Change To Revenue	2022 Forecast	Net Change To Revenue	Description of Change
Property Tax	11,005,462	11,364,634	359,172	12,355,839	991,205	
Other Tax	270,000	230,000	(40,000)	230,000	-	-
License and Permits	578,500	584,000	5,500	582,000	(2,000)	<i>reduction to tel licenses- lifetime</i>
LGA	789,500	760,000	(29,500)	585,000	(175,000)	<i>Per CEP-CIP Plan</i>
Intergovernmental Revenue	523,136	554,073	30,937	524,789	(29,284)	<i>Inc for antenna rental / Federal grant-body 77 cameras</i>
Charges for Services	833,959	831,405	(2,554)	831,482	77	
Fine and Forfeitures	150,000	140,000	(10,000)	140,000	-	
Special Assessments	90,000	170,000	80,000	170,000	-	
Miscellaneous	53,554	44,000	(9,554)	44,000	-	
Investment Income	125,000	155,000	30,000	155,000	-	
Transfers In	650,000	600,000	(50,000)	650,000	50,000	<i>Reduction for RAC fund- COVID related</i>
TOTAL	\$ 15,069,111	\$ 15,433,112	\$ 364,001	\$ 16,268,110	\$ 834,998	

**2020-2022 Expense Budget Summary Report
Mayor & Council**

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	58,269	59,863	1,594	3%	61,501	1,638		<i>Council resolution 3% adopting 2.75% increase</i>
Other Charges/Services	93,785	87,195	(6,590)	-8%	92,195	5,000	5%	
Total:	152,054	147,058	(4,996)	-3.29%	153,696	6,638	4.51%	

Full-Time Equivalents (FTEs)	<small>2020</small> N/A	<small>2021</small> N/A	<small>2022</small> N/A
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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

**2020-2022 Expense Budget Summary Report
Charter Commission**

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	1,500	1,600	100	6%	2,000	2,000	25%	
Total:	1,500	1,600	100	6.67%	2,000	2,000	25.00%	

Full-Time Equivalent (FTEs)	²⁰²⁰ N/A	²⁰²¹ N/A	²⁰²² N/A
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Service Description

To account for the Charter committee activities



**2020-2022 Expense Budget Summary Report
Administration**

Administration	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	685,027	714,853	29,826	4%	765,488	50,635	7%	
Supplies	5,200	5,400	200	4%	5,400	-	0%	
Other Charges and Services	15,705	23,122	7,417	32%	23,492	370	2%	
Total:	705,932	743,375	37,443	5.30%	794,380	51,005	6.42%	

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Positions			
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 Equivalents (FTEs)	<u>5.80</u>	<u>5.80</u>	<u>5.80</u>

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

**2020-2022 Expense Budget Summary Report
Civil Defense**

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	5,000	4,500	(500)	-10.00%	4,500	-	0.00%	
Other Charges and Services	13,580	13,758	178	1.31%	13,770	12	0.09%	
Total:	18,580	18,258	(322)	-1.73%	18,270	12	0.07%	

Full-Time Equivalentents (FTEs)	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

2020-2022 Expense Budget Summary Report Elections

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	10,500	1,500	(9,000)	-6	39,831	38,331	96%	No election in 2021
Supplies	2,000	2,000	-	0%	2,000	-	0%	2020 increase for an additional election (3)/ 2022 only two elections budgeted
Other Charges and Services	47,848	10,816	(37,032)	23%	13,016	2,200	17%	
Total:	60,348	14,316	(46,032)	-76.28%	54,847	40,531	73.90%	

Full-Time Equivalents (FTE)	2020	2021	2022
	N/A	N/A	N/A

Service Description

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



ELECTIONS

**2020-2022 Expense Budget Summary Report
Facilities**

City Hall

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefit	90,268	69,217	(21,051)	-30%	76,266	7,049	9%	<i>Change in position</i>
Supplies	21,200	21,200	-	0%	21,200	-	0%	
Other Charges and Services	118,442	170,114	51,672	30.37%	149,309	(20,805)	-14%	<i>HVAC cleaning in 2022</i>
Total:	229,910	260,531	30,621	11.75%	246,775	(13,756)	-5.57%	

Public Works

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	4,000	5,000	1,000	20%	4,000	(1,000)	-25%	
Other Charges and Services	69,745	85,460	15,715	18.39%	84,484	(976)	-1.16%	
Total:	73,745	90,460	16,715	18.48%	88,484	(1,976)	-2.23%	

Positions	<u>2020</u>	<u>2021</u>	<u>2022</u>
Preventative Maintenance/Custodian	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

2020-2022 Expense Budget Summary Report
Finance

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	353,931	341,127	(12,804)	-4%	359,695	18,568		5% <i>New employee-waived health ins</i>
Supplies	1,500	1,500	-	0%	1,500	-		0%
Other Charges and Services	19,505	21,680	2,175	10%	22,430	750		3% <i>Incr. for credit card processing</i>
Total:	374,936	364,307	(10,629)	-2.83%	383,625	19,318	5.04%	

Positions	2020	2021	2022
Finance Director	1.00	1.00	1.00
Accountant	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



FINANCE

2020-2022 Expense Budget Summary Report Fire

Highlights-Fire	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	2,582,003	2,659,669	77,666	3.01%	2,819,550	159,881	6.01%	<i>Incr. for South Metro Fire Contract</i>
Total:	2,582,003	2,659,669	77,666	3.01%	2,819,550	159,881	6.01%	

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

2020-2022 Expense Budget Summary Report
Human Resources

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	88,900	93,700	4,800	5.40%	95,000	1,300	1.39%	<i>Incr. for Unemployment claims & health insurance</i>
Supplies	-	1,800	1,800	0.00%	1,800	-	0.00%	
Other Charges and Services	48,103	48,903	800	1.66%	48,203	(700)	-1.43%	<i>Incr. for tuition reimbursement & Online open enrollment processing</i>
Total:	137,003	144,403	7,400	5.40%	145,003	600	0.42%	

	2020	2021	2022
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

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

2020-2022 Expense Budget Summary Report
Information Technology

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	241,734	240,848	(886)	0%	261,047	20,199		<i>New employee, family coverage 8% for health ins.</i>
Supplies	3,500	10,000	6,500	65%	10,200	200		<i>2% Cell phone replacements</i>
Other Charges and Services	228,890	290,873	61,983	21.31%	300,738	9,865		<i>3% Inc in Maint. Agreements</i>
Total:	474,124	541,721	67,597	14.26%	571,985	30,264	5.29%	

Positions	2020	2021	2022
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

2020-2022 Expense Budget Summary Report
Building Inspections

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Licenses & Permits	330,000	355,000	25,000		355,000	-		
Charges for Services	80,000	103,000	23,000		103,000	-		
Total:	410,000	458,000	48,000	11.71%	458,000	-	0.00%	

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	325,395	337,274	11,879	3.65%	361,783	24,509	7.27%	
Supplies	4,700	1,750	(2,950)	-62.77%	1,750	-	0.00%	
Other Charges and Services	67,430	82,640	15,210	22.56%	82,640	-	0.00%	
Total:	397,525	421,664	24,139	6.07%	446,173	24,509	5.81%	

Positions	2019	2020	2021
Building Official	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Building Technician	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

2020-2022 Expense Budget Summary Report Legal

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	362,000	364,000	2,000	0.55%	367,000	3,000	0.82%	<i>Incr. to Civil & Criminal Legal Fees & retainer</i>
Total:	362,000	364,000	2,000	0.55%	367,000	3,000	0.82%	

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

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



LEGAL

2020-2022 Expense Budget Summary Report Marketing & Communications

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	113,322	117,724	4,402	4%	120,880	3,156	3%	
Supplies	1,700	1,700	-	0%	1,700	-	0%	
Other Charges and Services	44,155	42,180	(1,975)	-5%	41,980	(200)	0%	
Total:	159,177	161,604	2,427	1.52%	164,560	2,956	1.80%	

	2020	2021	2022
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

**2020-2022 Expense Budget Summary Report
Parks & Rec**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Charges for Services	55,000	55,000	-	0.00%	55,000	55,000	0.00%
Total:	55,000	55,000	-	0.00%	55,000	55,000	0.00%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	758,160	738,737	(19,423)	-2.56%	785,907	47,170	6.39%	
Supplies	80,100	86,800	6,700	8.36%	85,100	(1,700)	-1.96%	
Other Charges and Services	205,324	219,640	14,316	6.97%	218,260	(1,380)	-0.63%	
Total:	1,043,584	1,045,177	1,593	0.15%	1,089,267	44,090	4.22%	

Positions	2020	2021	2022
Assistant Park & Rec Director	1.000	1.000	1.000
Administrative Specialist	0.500	0.500	0.500
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 Equivalent (FTEs)	6.30	6.30	6.30

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

**2020-2022 Expense Budget Summary Report
Planning & Community Development**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Charges for Services	60,000	60,000	-	0%	60,000	-	0.00%	
Fees and Fines	110,000	110,000	-	0%	110,000	-	0.00%	
Total:	170,000	170,000	-	0.00%	170,000	-	0.00%	

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	402,245	376,099	(26,146)	-7%	412,669	36,570	10%	<i>Change in staffing early 2020.</i>
Supplies	2,600	2,600	-	0%	2,600	-	0%	
Other Charges and Services	32,715	33,650	935	3%	34,075	425	1%	
Total:	437,560	412,349	(25,211)	-5.76%	449,344	36,995	8.97%	

	2020	2021	2022
Positions			
City Planner	1.000	1.000	1.000
Administrative Specialist	1.000	1.000	1.000
Housing & Code Inspector	2.000	2.000	2.000
Full-Time Equivalents (FTEs)	4.00	4.00	4.00

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



**2020-2022 Expense Budget Summary Report
Police**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Intergovernmental Revenue	299,500	299,500	-	0.00%	299,500	-	0.00%	<i>Reduction in Federal Grant</i>
Charges for Services	165,380	250,085	84,705	51.22%	250,085	-	0.00%	
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:	581,880	666,585	84,705	14.56%	666,585	-	0.00%	

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	5,031,899	5,175,087	143,188	2.85%	5,417,558	242,471	4.69%	<i>Increase in reimbursable overtime</i>
Supplies	165,825	163,240	(2,585)	-1.56%	158,180	(5,060)	-3.10%	
Contractual Services	558,500	540,168	(18,332)	-3.28%	655,771	115,603	21.40%	<i>Inc in DCC contract</i>
Other Charges and Services	293,474	301,554	8,080	2.75%	279,127	(22,427)	-7.44%	
Capital Outlay	18,420	-	(18,420)	-100.00%	-	-	#DIV/0!	<i>moved to supplies-small tools</i>
Total:	6,068,118	6,180,049	111,931	1.84%	6,510,636	330,587	5.35%	

	<u>2020</u>	<u>2021</u>	<u>2022</u>
Positions			
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)	<u>39.775</u>	<u>39.775</u>	<u>39.775</u>

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

2020-2022 Expense Budget Summary Report
Public Works - Engineering

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	182,114	203,140	21,026	12%	213,686	10,546	5%	<i>Project manager rehired mid year.</i>
Supplies	2,650	3,100	450	17%	2,850	(250)	-8%	
Other Charges and Services	11,325	13,490	2,165	19%	12,040	(1,450)	-11%	
Total:	196,089	219,730	23,641	12.06%	228,576	8,846	4.03%	

	2020	2021	2022
Positions			
Public Works Director	1.00	1.00	1.00
Project Manager	0.06	0.25	0.25
Intern (Summer)	-	0.25	0.25
Full-Time Equivalents (FTEs)	1.25	1.50	1.50

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

2020-2022 Expense Budget Summary Report
Public Works - Streets

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 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	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	1,072,900	1,104,545	31,645	2.95%	1,167,055	62,510	5.66%	
Supplies	247,225	260,225	13,000	5.26%	250,725	(9,500)	-3.65%	
Other Charges and Services	77,472	79,470	1,998	2.58%	64,870	(14,600)	-18.37%	
Total:	1,397,597	1,444,240	46,643	3.34%	1,482,650	38,410	2.66%	

Positions	2020	2021	2022
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 II	6.40	6.40	6.40
Administrative Assistant	0.15	0.15	0.15
Full-Time Equivalents (FTEs)	10.55	10.55	10.55

Service Description

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



PUBLIC WORKS - STREETS

2020-2022 Expense Budget Summary Report
Public Works - Street Lighting

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	5,000	6,000	1,000	0.20	6,000	-	0.00%	
Other Charges and Services	138,125	141,500	3,375	0.02	144,500	3,000	2.12%	<i>2020-Incr. for Electric Utility</i>
Total:	143,125	147,500	4,375	3.06%	150,500	3,000	2.03%	

	2020	2021	2022
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

2020-2022 Expense Budget Summary Report
Recycling

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Intergovernmental	33,000	96,828	63,828	193.42%	100,789	3,961	4.09%	Incr. to Recycling Grant
Charges for Services	33,000	4,273	(28,727)		-	(4,273)		
Total:	66,000	101,101	35,101	53.18%	100,789	(312)	-0.31%	

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	53,411	54,744	1,333	2.50%	57,899	3,155	5.76%	
Supplies	1,175	5,725	4,550	387.23%	5,725	-	0%	
Other Charges and Services	13,115	40,632	27,517	209.81%	37,165	(3,467)	-9%	
Total:	67,701	101,101	33,400	49.33%	100,789	(312)	-0.31%	

Positions	2020	2021	2022
Recycling Coordinator	0.80	0.80	0.80
Full-Time Equivalent (FTEs)	0.80	0.80	0.80



RECYCLING

SPECIAL REVENUE FUND

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

2020-2022 Expense Budget Summary Report Community Events

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	4,000	-	(4,000)		4,500	4,500	-
Miscellaneous	30,000	30,000	-		30,000	-	-
Total:	<u>34,000</u>	<u>30,000</u>	<u>(4,000)</u>	-11.76%	<u>34,500</u>	<u>4,500</u>	15.00%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	34,000	34,500	500		34,500	-		
Total:	<u>34,000</u>	<u>34,500</u>	<u>500</u>	1.47%	<u>34,500</u>	<u>-</u>	0.00%	

Change in Fund Balance	-	(4,500)			-		<i>Use of Fund from 2020</i>
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Full-Time Equivalents (FTEs)	²⁰²⁰ N/A	²⁰²¹ N/A			²⁰²² 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

2020-2022 Expense Budget Summary Report
Economic Development Authority (EDA)

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes-City Levy	334,397	366,199	31,802	9.51%	379,088	12,889	4%
Charges for Services	60,000	-	(60,000)	-100.00%	-	-	#DIV/0!
Interest Earnings	5,000	65,000	60,000	1200.00%	65,000	-	0%
Total:	399,397	431,199	31,802	7.96%	444,088	12,889	2.99%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	185,790	189,809	4,019	2%	200,193	10,384	5%	
Supplies	200	200	-	0%	200	-	0%	
Other Charges and Services	262,889	241,190	(21,699)	-8%	243,695	2,505	1%	<i>Reduction to prof services</i>
Total:	448,879	431,199	(17,680)	-3.94%	444,088	12,889	2.99%	

Change in Fund Balance	(49,482)	-	-
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Positions	2020	2021	2022
EDA Director	1.00	1.00	1.00
Administrative Specialist	0.15	0.15	0.15
Full-Time Equivalent (FTEs)	<u>1.15</u>	<u>1.15</u>	<u>1.15</u>

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



**2020-2022 Expense Budget Summary Report
Insurance Fund**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	479,615	500,339	20,724	4.32%	539,158	38,819	7.76%
Miscellaneous	70,000	75,500	5,500	7.86%	75,500	-	0.00%
Interest Earnings	3,000	-	(3,000)	-100.00%	-	-	#DIV/0!
Total:	552,615	575,839	23,224	4.20%	614,658	38,819	6.74%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Other Charges and Services	552,615	550,839	(1,776)	-0.32%	589,658	38,819	7.05%	<i>Incr. to Insurance Premium</i>
Total:	552,615	550,839	(1,776)	-0.32%	589,658	38,819	7.05%	

Change in Fund balance	-	25,000			25,000
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	<u>2020</u>	<u>2021</u>	<u>2022</u>
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

2020-2022 Expense Budget Summary Report Government Facility Capital Fund

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Other Tax-Franchise fee	-	-	-	0.00%	10,000	10,000	0.00%
Intergovernmental	500,000	250,000	(250,000)	-50.00%	500,000	250,000	100.00%
Interest Earnings	3,000	3,000	-	0.00%	3,000	-	0.00%
Total:	<u>503,000</u>	<u>253,000</u>	<u>(250,000)</u>	<u>-49.70%</u>	<u>513,000</u>	<u>260,000</u>	<u>102.77%</u>

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	566,900	253,000	(313,900)	0%	510,000	257,000	101.58%	<i>Per CEP/CIP plan</i>
Total:	<u>566,900</u>	<u>253,000</u>	<u>(313,900)</u>	<u>0.00%</u>	<u>510,000</u>	<u>257,000</u>	<u>101.58%</u>	

Change in Fund Balance	<u>(63,900)</u>	<u>-</u>	<u>3,000</u>
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	2020	2021	2022
Full-Time Equivalents (FTEs)	N/A	N/A	N/A

Service Description

- > To maintain the City's facilities
 - City Hall
 - Public Works Building
- City Hall rehab plan and future

Capital Projects

2020	2021	2022
Police department reorg. Chairs	Future City Hall needs Chairs	Future City Hall needs Chairs



GOVERNMENT FACILITY CAPITAL FUND

2020-2022 Expense Budget Summary Report Street Improvement Fund

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Other Taxes	-	1,300,000	1,300,000	0.00%	1,313,000	13,000	100.00%
Intergovernmental	363,850	1,400,000	1,036,150	284.77%	-	(1,400,000)	-100.00%
Special Assessments	-	1,140,000	1,140,000	0.00%	322,500	(817,500)	100.00%
Bond Proceeds	776,038	-	(776,038)	-100.00%	-	-	100.00%
Total:	<u>1,139,888</u>	<u>3,840,000</u>	<u>2,700,112</u>	236.88%	<u>1,635,500</u>	<u>(2,204,500)</u>	-57.41%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	105,170	141,298	36,128	34.4%	158,534	17,236	100.0%	<i>Incr. for Project manager</i>
Capital Outlay	1,003,850	5,058,702	4,054,852	403.9%	1,484,716	(3,573,986)	-70.7%	<i>2021 larger street project</i>
Total:	<u>1,109,020</u>	<u>5,200,000</u>	<u>4,090,980</u>	368.88%	<u>1,643,250</u>	<u>(3,556,750)</u>	-68.40%	

Change in Fund Balance	<u>30,868</u>	<u>(1,360,000)</u>	<u>(7,750)</u>
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Positions	2020	2021	2022
Project Engineer	0.25	0.25	0.25
Engineering Tech II	1.00	1.00	1.00
Full-Time Equivalents (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

2020 2021
Mill and Overlay Mooreland
Wentworth-Dakota Co. Led

2022
Oakdale Thompson Roundabout
Crusader



STREET IMPROVEMENT FUND

2020-2022 Expense Budget Summary Report Street Maintenance Fund

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	80,000	275,650	195,650	100.00%	225,000	(50,650)	0.00%
Other Tax-Franchise fee	-	110,000	110,000	-100.00%	200,000	90,000	100.00%
Intergovernmental	140,000	140,000	-	0.00%	140,000	-	0.00%
Charges for Services	75,000	63,000	(12,000)	0.00%	63,000	-	0.00%
Interest Earnings	2,500	2,500	-	0.00%	2,500	-	0.00%
Total:	<u>297,500</u>	<u>591,150</u>	<u>293,650</u>	98.71%	<u>630,500</u>	<u>39,350</u>	6.66%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	-	53,825	53,825	100%	53,825			<i>Moved staffing costs for RS</i>
Supplies	120,000	219,500	99,500	83%	219,100	(400)		<i>Moved RS supplies / 0% Increase Paving Materials</i>
	200000	314,250	317,825	3,575	1%	357,520	39,695	12%
Total:	<u>434,250</u>	<u>591,150</u>	<u>156,900</u>	36.13%	<u>630,445</u>	<u>39,295</u>	6.65%	

Change in Fund Balance

(136,750)	-	55
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	2020	2021	2022
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

2020-2022 Expense Budget Summary Report Technology Replacement Fund

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	-	-	-	0.00%	-	-	0
Intergovernmental	100,000	100,000	-	0.00%	100,000	-	0.00%
Charges for Services	-	-	-	0.00%	-	-	0.00%
Miscellaneous	-	-	-	0.00%	-	-	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	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	95,000	95,000	-	0.00%	130,000	35,000	36.84%	<i>Per CEP/CIP plan</i>
Total:	95,000	95,000	-	0.00%	130,000	35,000	36.84%	

Change in Fund Balance	7,000	7,000			(28,000)
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Full-Time Equivalents (FTEs)	<u>2020</u> N/A	<u>2021</u> N/A	<u>2022</u> N/A
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Service Description

> To fund the replacement of City's technology infrastructure

	2020	2021	2022
Annual PC & Laptop replacement			
Fiber Improvements			
Security cameras			
Wireless access points			
Server replacement			



TECHNOLOGY REPLACEMENT FUND

2020-2022 Expense Budget Summary Report Vehicle & Equipment Reserve

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Other Tax-Franchise Fee	600,000	916,612	316,612	53%	757,500	(159,112)	-17.36%
Miscellaneous	-	-	-	0%	-	-	0%
Interest Earnings	20,000	46,000	26,000	130%	46,000	-	0%
Total:	620,000	962,612	342,612	55.26%	803,500	(159,112)	-16.53%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Capital Outlay	631,500	1,104,172	472,672	75%	844,000	(260,172)	-23.56%	<i>Per CEP Schedule</i>
Total:	631,500	1,104,172	472,672	74.85%	844,000	(260,172)	-123.56%	

Change in Fund Balance	(11,500)	(141,560)	(40,500)
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Full-Time Equivalents (FTEs)	2020 N/A	2021 N/A	2022 N/A
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Service Description

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

Capital Replacement

2020	2021	2022
Community Dev Vehicle	Squads	Squads
Squads	Squad radios	Electronic Speed signs
Salt Shed Roof	Taser replacements	Asphalt Planer
Squad radios	Ballistic shield replacement	2-Dumptrucks-single axle
1/2 T Pick up Truck-Streets	Targets	Roller trailer
Compressor-Streets	Rifle replacement	Water tanker
Dump Truck-Streets	Electronic speed signs	Mower
Park Equipment	Carbide Plow Cutting Edges	Heating units-Public works bldg.
3/4 T Pick up Truck-Parks	Tire changer	
Mower-Parks	2-Tandem Dump Truck	
Skid steer with Snow Blower	1/2 T Pick up Truck	
Trailers-Parks	Compressor	
Utility vehicle-Parks	Fork Lift-Streets	
	1/2 T Pick-up Truck	
	Heating units-Public works bldg.	



VEHICLE & EQUIPMENT RESERVE

ENTERPRISE FUNDS

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

2020-2022 Expense Budget Summary Report
Parks-Arena

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Tax	55,844	147,125	91,281	163.46%	160,864	13,739	100.00%
Other Taxes-Franchise fee	100,000	-	(100,000)	-100.00%	146,200	146,200	100.00%
Charges for Services	275,550	275,550	-	0.00%	278,900	3,350	1.22%
Interest Earnings	1,500	1,500	-	0.00%	1,500	-	0.00%
Third Party Funding	-	1,300,000	1,300,000	100.00%	953,800	(346,200)	-100.00%
Total:	432,894	1,724,175	1,291,281	298.29%	1,541,264	(182,911)	-10.61%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	160,746	165,300	4,554	2.83%	175,896	10,596	6.41%	
Supplies	10,185	10,185	-	0.00%	10,205	20	0.20%	
Other Charges and Services	175,270	252,617	77,347	44.13%	255,163	2,546	1.01%	Depreciation
Capital Outlay	172,000	1,300,000	1,128,000		1,100,000	(200,000)	-15.38%	Per CEP/CIP plan
Total:	518,201	1,728,102	1,209,901	233.48%	1,541,264	(186,838)	-10.81%	

Change in Fund Balance	(85,307)	(3,927)	-
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Positions	2020	2021	2022
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

	2020	2021	2022
Locker rooms and Fitness(3rd Party)			
Parking Lot			



PARKS - ICE ARENA

**2020-2022 Expense Budget Summary Report
Parks-Regional Athletic Center (Dome)**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	236,329	231,820	(4,509)	100.00%	230,701	(1,119)	
Charges for Services	831,600	799,100	(32,500)	-3.91%	799,100	-	-
Interest Earnings	20,000	75,000	55,000	275.00%	75,000	-	-
Total:	1,087,929	1,105,920	17,991	1.65%	1,104,801	(1,119)	-0.10%

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

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 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	703,020	718,337	15,317	2%	724,232	5,895	0.82%	
Debt Service	313,819	314,369	550	0%	309,869	(4,500)	-1.43%	
Other Financing Uses - Debt	50,000	-	(50,000)	0%	50,000	50,000		<i>Reduced transfer due to COVID 19 losses</i>
Total:	1,087,539	1,053,406	(34,133)	-3.14%	1,104,801	51,395	4.88%	

Change in Fund Balance	390	52,514	-
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Full-Time Equivalents (FTEs)	2020 N/A	2021 N/A	2022 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

**2020-2022 Expense Budget Summary Report
Parks-Swimming Pool**

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Property Taxes	93,529	-	(93,529)	-100.00%	105,909	105,909	#DIV/0!
Other Taxes	58,000	65,500	7,500	0.00%	65,000	(500)	0.00%
Charges for Services	1,000	1,000	-	0.00%	1,000	-	0.00%
Total:	152,529	66,500	(86,029)	-56.40%	171,909	105,409	158.51%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Supplies	15,400	15,900	500	3.25%	15,900	-	0.00%	
Other Charges and Services	79,129	86,207	7,078	8.94%	91,009	4,802	5.57%	
Capital Outlay	58,000	65,500	7,500	100.00%	65,000	(500)	-0.76%	<i>Per CEP plan</i>
Total:	152,529	167,607	15,078	9.89%	171,909	4,302	2.57%	

Change in Fund Balance	-	(101,107)	-	<i>Use of fund from 2020</i>
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	<u>2020</u>	<u>2021</u>	<u>2022</u>
Full-Time Equivalent (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>		<u>2022</u>
Water heaters	15,000	Epoxy Floor	40,000	Rehab/replace	65,000
Pool Vacuum	5,000	Pic Tables & Benche	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

2020-2022 Expense Budget Summary Report
Sewer

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Intergovernmental	-	2,200,000	2,200,000		-	(2,200,000)	
Charges for Services	4,553,473	4,792,375	238,902	5%	5,043,844	251,469	5.25%
Permits	20,000	15,000	(5,000)	-25%	15,000	-	0.00%
Special Assessments	16,500	16,500	-	0%	16,500	-	0.00%
Interest Earnings	11,000	11,000	-	0%	15,000	4,000	36.36%
Bond Proceeds	2,750,000	2,200,000	(550,000)	100%	3,300,000	1,100,000	50.00%
Total:	7,350,973	9,234,875	(316,098)	25.63%	8,390,344	(844,531)	-9.15%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	463,110	490,010	26,900	6%	521,358	31,348	6.40%	Increase for project manage.
Supplies	33,400	33,900	500	1%	34,700	800	2.36%	Incr. for Annual Sewer Lining and Televising, Incr. for Emergency Sewer Digs,
Other Charges and Services	2,932,138	3,042,485	110,347	4%	3,072,583	30,098	0.99%	Incr. for MCES Charge Lift Station 1 and 2 in 2021 and Lift Station 4 and
Capital Outlay	2,753,700	4,510,000	1,756,300	100%	3,558,900	(951,100)	-21.09%	Forcmain 4 and 6in 2022.
Debt Service	629,884	398,626	(231,258)	-37%	412,461	13,835	3.47%	Increase for new debt in 202
Other Financing Uses - Transfer Out	450,000	450,000	-	0%	450,000	-	0.00%	
Total:	7,262,232	8,925,021	1,662,789	22.90%	8,050,002	(875,019)	-9.80%	

Change in Fund Balance	88,741	309,854	340,342
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Positions	2020	2021	2022
Project Engineer	0.06	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
Administrative Specialist	0.20	0.20	0.20
Full-Time Equivalents (FTEs)	4.26	4.45	4.45

Service Description

- > To maintain the sanitary sewer infrastructure

Capital Projects

2020	2021	2022
Lift station 1 & 2 I&I Abatement program	Lift Station 1 & 2 (rollover from 2020) Force-main 2 I&I Abatement program	Lift Station 4-Forcmain 4 & 6 I&I Abatement program



SEWER

2020-2022 Expense Budget Summary Report Storm Sewer

Revenues	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change
Charges for Services	480,000	485,000	5,000	1.04%	509,250	24,250	5.00%
Interest Earnings	18,000	48,000	30,000	166.67%	48,000	-	0.00%
Total:	498,000	533,000	35,000	7.03%	557,250	24,250	4.55%

Highlights	2020 Budget	2021 Budget	Change to Net City Cost	% Change	2022 Forecast	Change to Net City Cost	% Change	Description of Change
Expenses								
Salaries/Benefits	71,753	89,093	17,340	24%	93,176	4,083	4.58%	
Supplies	12,700	11,000	(1,700)	-13%	11,000	-	0.00%	
Other Charges and Services	295,450	285,750	(9,700)	-3%	300,700	14,950	5.23%	
Capital Outlay	95,000	300,000	265,000	100%	-	(300,000)	-100.00%	<i>No capital outlay planned in 2022</i>
Debt Service	20,499	19,184	(1,315)	-6%	17,324	(1,860)	-9.70%	
Other Financing Uses - Transfer Out	150,000	150,000	-	0%	150,000	-	0.00%	
Total:	645,402	855,027	209,625	32.48%	572,200	(282,827)	-33.08%	

Change in Fund Balance	(147,402)	(322,027)	(14,950)
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Positions	2020	2021	2022
Project Manager	0.06	0.25	0.25
Street Maintenance Worker II	0.60	0.60	0.60
Full-Time Equivalent (FTEs)	0.85	0.85	0.85

Service Description

- > To maintain the storm sewer infrastructure

Capital Projects

2020

Seid'ls Lake lift station

2021

Storm water Pond Cleaning

Thompson-Oaks wetland

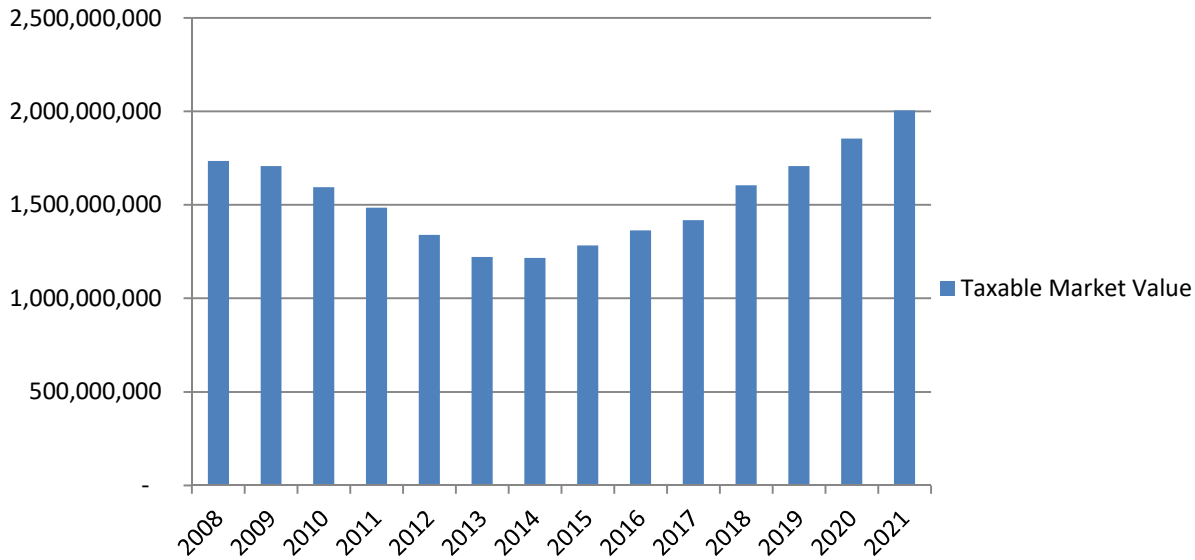
2022



STORM SEWER

HISTORICAL TRENDS

Taxable Market Value



This is the total of City property classes:

- Residential
- Commercial
- Industrial
- Apartments
- Personal Property

Tax Capacity

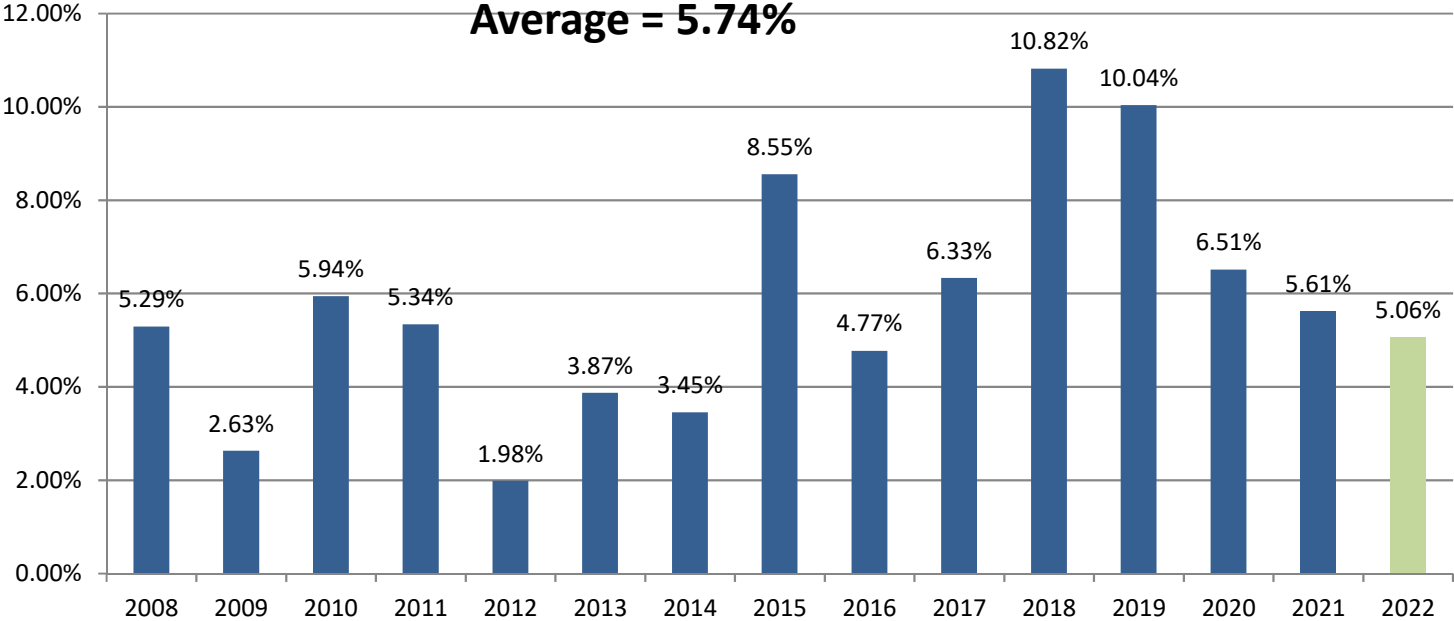


Tax Capacity is the value in which the City's tax rate is applied to. It is a formula that was set by State Statute. The type of property defines the formula used. Example:

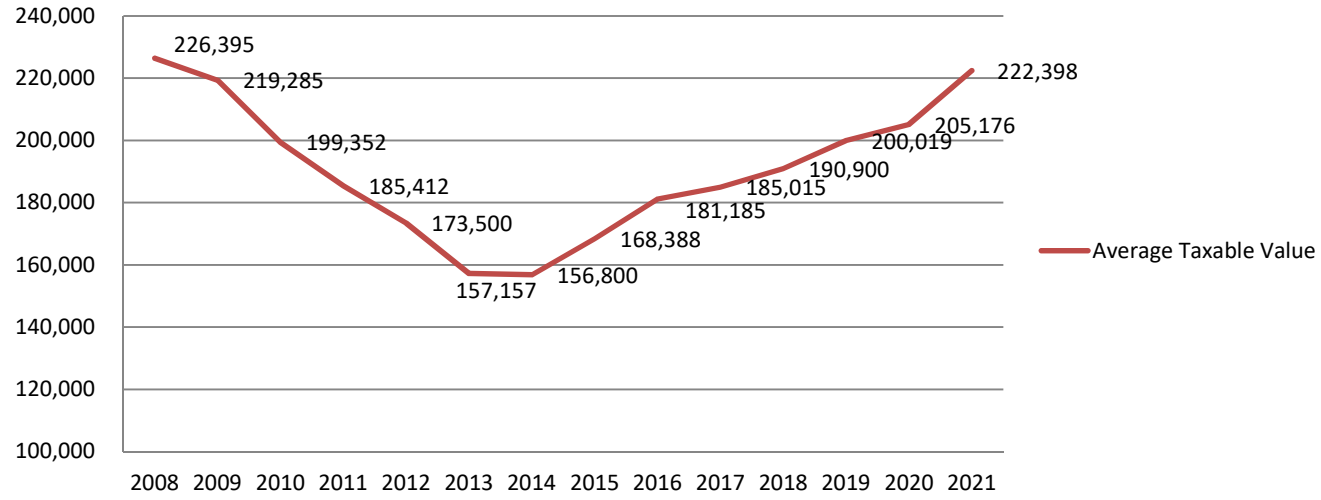
Residential:	
Market Value	250,000.00
less Homstead exclusic	(14,740.00)
Taxable Market Value	235,260.00
Class rate'	1%
Net Tax Capacity	2,353

Annual Levy Changes 2008-Final 2021 & Conceptual 2022

Average = 5.74%



Average Taxable Value



Residential Single family home

Dakota County Comparable Cities Tax Rate History

Dakota Co. Cities	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	<i>Proposed 2021</i>
Apple Valley*	42.388	44.110	49.210	47.891	45.274	44.721	44.473	42.475	39.603	38.782	38.166
Burnsville*	42.598	43.213	47.021	46.670	44.790	46.525	46.557	43.552	43.595	43.148	42.692
Eagan*	33.675	34.553	38.272	38.250	36.525	37.097	37.385	36.378	35.227	35.262	36.255
Lakeville*	38.250	39.051	41.234	40.696	38.948	38.669		37.061	35.607	34.615	34.525
Farmington	55.733	63.093	66.821	65.876	61.455	59.239	58.760	57.161	54.372	50.971	48.987
Hastings	55.195	66.083	68.547	66.246	62.581	63.577	62.518	60.864	59.612	57.391	57.252
Inver Grove Heights	43.169	44.883	46.312	46.128	48.131	49.266	51.664	51.112	53.537	51.037	50.803
Mendota Heights	31.271	33.463	35.986	34.786	34.964	35.247	38.104	37.095	41.025	38.315	39.212
Northfield	43.889	50.947	61.901	59.785	56.750	57.552	55.667	57.164	56.216	58.161	57.757
Rosemount	44.661	46.994	48.862	47.676	45.152	43.149	41.832	40.961	39.355	38.580	36.818
South St. Paul	48.374	56.466	63.280	60.901	60.405	64.693	63.853	64.410	64.582	60.847	63.219
West St. Paul	56.078	62.205	69.447	71.249	70.642	69.795	71.412	69.287	72.624	70.106	69.674
Average	44.607	48.755	53.074	52.180	50.468	50.794	52.020	49.793	49.613	48.101	47.947
Average without larger cities*	47.296	53.017	57.645	56.581	55.010	55.315	55.476	54.757	55.165	53.176	52.965
West St. Paul over the average	11.471	13.450	16.373	19.070	20.174	19.001	19.392	19.494	23.011	22.005	21.727
West St. Paul over the average(w/o larger cities)	8.782	9.188	11.803	14.668	15.632	14.480	15.936	14.530	17.459	16.930	16.709

GLOSSARY OF TERMS



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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.

