

CITY OF WEST ST PAUL
2014 BUDGET
SUMMARY

GENERAL FUND

| General Fund | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue | | | | |
| Property Taxes | \$ 6,743,885 | \$ 7,150,466 | \$ 7,515,225 | \$ 8,294,873 |
| Other Taxes | \$ 854,337 | \$ 830,036 | \$ 770,000 | \$ 827,000 |
| State Aids | \$ 865,496 | \$ 774,487 | \$ 125,000 | \$ - |
| Other Intergovernmental | \$ 436,064 | \$ 513,077 | \$ 366,274 | \$ 399,861 |
| Licenses and Permits | \$ 548,116 | \$ 498,897 | \$ 523,500 | \$ 483,500 |
| Charges for Services | \$ 796,574 | \$ 767,288 | \$ 617,485 | \$ 727,034 |
| Court Fines | \$ 95,600 | \$ 83,694 | \$ 123,000 | \$ 103,500 |
| Interest Earnings | \$ 173,126 | \$ 88,325 | \$ 55,000 | \$ 80,000 |
| Miscellaneous Revenues | \$ 80,284 | \$ 88,178 | \$ 42,500 | \$ 83,779 |
| Transfers-in | \$ 691,971 | \$ 715,291 | \$ 673,013 | \$ 642,000 |
| Revenue Total | \$11,285,451 | \$11,509,739 | \$10,810,997 | \$11,641,547 |
| Expenditures | | | | |
| City Council | \$ 130,986 | \$ 132,088 | \$ 170,050 | \$ 213,741 |
| Charter Commision | \$ 2,352 | \$ 9,750 | \$ 1,500 | \$ 1,500 |
| City Manager/City Clerk | \$ 417,042 | \$ 525,751 | \$ 525,919 | \$ 627,007 |
| Elections | \$ 3,365 | \$ 22,661 | \$ 34,275 | \$ 23,860 |
| Finance | \$ 392,706 | \$ 360,851 | \$ 342,562 | \$ 344,864 |
| Legal | \$ 263,598 | \$ 272,884 | \$ 277,000 | \$ 298,000 |
| Planning/Comm Devlp | \$ 109,656 | \$ 96,309 | \$ 185,569 | \$ 276,955 |
| Information Technology | \$ 254,742 | \$ 306,075 | \$ 326,797 | \$ 391,641 |
| Govt Bldgs | \$ 251,361 | \$ 225,208 | \$ 263,912 | \$ 254,145 |
| Police | \$ 3,327,044 | \$ 3,369,455 | \$ 3,596,746 | \$ 3,789,896 |
| DCC | \$ 559,267 | \$ 605,562 | \$ 607,755 | \$ 661,463 |
| Fire | \$ 1,992,984 | \$ 2,019,864 | \$ 1,826,694 | \$ 1,925,800 |
| Bldg Inspection | \$ 225,729 | \$ 267,697 | \$ 343,563 | \$ 299,396 |
| Civil Defense | \$ 6,189 | \$ 7,667 | \$ 13,380 | \$ 14,895 |
| Traffic Signs | \$ 16,463 | \$ 20,242 | \$ 21,800 | \$ 22,300 |
| Animal Control | \$ 3,543 | \$ 6,492 | \$ 6,150 | \$ 6,940 |
| Engineering | \$ 220,834 | \$ 149,719 | \$ 198,021 | \$ 203,840 |
| Streets | \$ 1,014,459 | \$ 1,009,764 | \$ 1,101,913 | \$ 1,198,949 |
| Street Lighting | \$ 126,039 | \$ 121,606 | \$ 132,525 | \$ 134,425 |
| Human Resources | \$ 84,369 | \$ 94,327 | \$ 151,315 | \$ 159,000 |
| Park and Rec | \$ 689,695 | \$ 639,285 | \$ 683,551 | \$ 792,930 |
| Expenditures Total | \$10,092,424 | \$10,263,256 | \$10,810,997 | \$11,641,547 |

SPECIAL REVENUE FUNDS

| Special Revenue Funds | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| EDA | | | | |
| Revenues | | | | |
| Property Taxes | \$ 266,181 | \$ 268,181 | \$ 227,500 | \$ 250,000 |
| State Aids | \$ 3,692 | \$ - | \$ - | \$ - |
| Charges for Services | \$ 163 | \$ - | \$ - | \$ - |
| Interest Earnings | \$ 93,031 | \$ 30,000 | \$ 65,000 | \$ 75,000 |
| Miscellaneous Revenues | \$ 8,252 | \$ 206,845 | \$ 6,000 | \$ 6,000 |
| Transfers-in | \$ 18,429 | \$ - | \$ - | \$ - |
| Revenues Total | \$ 389,747 | \$ 505,026 | \$ 298,500 | \$ 331,000 |
| Expenditures | | | | |
| Personal Services | \$ 227,844 | \$ 184,868 | \$ 137,705 | \$ 145,426 |
| Supplies | \$ 3,693 | \$ 1,846 | \$ 3,451 | \$ 3,200 |
| Contractual Services | \$ 90,138 | \$ 103,745 | \$ 86,800 | \$ 106,800 |
| Other Charges | \$ 90,388 | \$ 252,096 | \$ 68,500 | \$ 143,500 |
| Other Financing Uses | \$ 43,252 | \$ 64,696 | \$ - | \$ - |
| Expenditures Total | \$ 455,315 | \$ 607,251 | \$ 296,456 | \$ 398,926 |
| Insurance Fund | | | | |
| Revenues | | | | |
| Taxes | \$ 303,914 | \$ 395,132 | \$ 274,000 | \$ - |
| Intergovernmental | \$ 5,562 | \$ 3,271 | \$ 1,000 | \$ - |
| Interest Earnings | \$ 28,817 | \$ 18,804 | \$ 7,500 | \$ 15,000 |
| Miscellaneous Revenues | \$ 49,178 | \$ 114,460 | \$ 35,000 | \$ 35,000 |
| Revenues Total | \$ 387,470 | \$ 531,668 | \$ 317,500 | \$ 50,000 |
| Expenditures | | | | |
| Personal Services | \$ 203,079 | \$ 302,835 | \$ 164,381 | \$ 167,450 |
| Supplies | \$ 7,111 | \$ - | \$ - | \$ - |
| Contractual Services | \$ 161,783 | \$ 136,864 | \$ 159,101 | \$ 160,275 |
| Expenditures Total | \$ 371,973 | \$ 439,699 | \$ 323,482 | \$ 327,725 |

DEBT SERVICE FUND

| Debt Service | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue | | | | |
| Property Taxes | \$ 1,678,036 | \$ 1,880,000 | \$ 1,885,000 | \$ 1,939,218 |
| State Aids | \$ 25,218 | \$ - | \$ - | \$ - |
| Special Assessments | \$ 254,479 | \$ 188,232 | \$ 97,031 | \$ 156,827 |
| Interest Earnings | \$ 66,225 | \$ 48,111 | \$ - | \$ 47,722 |
| Miscellaneous Revenue | \$ 141,905 | \$ 690,000 | | \$ - |
| Transfers-In | \$ 133,219 | \$ 277,009 | \$ 121,000 | \$ - |
| Revenue Total | \$ 2,299,083 | \$ 3,083,352 | \$ 2,103,031 | \$ 2,143,767 |
| Expenditures | | | | |
| Contractual Services | \$ 1,350 | \$ 150 | \$ - | \$ - |
| Bond Interest | \$ 343,018 | \$ 340,261 | \$ 836,203 | \$ 888,877 |
| Bond Principal | \$ 130,000 | \$ - | \$ 1,917,900 | \$ 1,825,000 |
| Expenditures Total | \$ 474,368 | \$ 340,411 | \$ 2,754,103 | \$ 2,713,877 |

CAPITAL PROJECT FUNDS

| Capital Project Funds | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Vehicle and Equipment Reserve | | | | |
| Revenues | | | | |
| Taxes | \$ 174,729 | \$ 180,176 | \$ 225,000 | \$ - |
| Interest Earnings | \$ 96,680 | \$ 53,844 | \$ 25,000 | \$ 50,000 |
| Intergovernmental | \$ 2,400 | \$ 105 | \$ - | \$ - |
| Revenues Total | \$ 273,809 | \$ 234,125 | \$ 250,000 | \$ 50,000 |
| Expenditures | | | | |
| Supplies | \$ 23,483 | \$ 24,136 | \$ 25,000 | \$ - |
| Contractual Services | \$ 5,004 | \$ - | \$ - | \$ - |
| Other Charges | \$ 59,313 | \$ 57,588 | \$ 91,000 | \$ - |
| Capital Outlay | \$ 118,896 | \$ 331,519 | \$ 162,650 | \$ 374,850 |
| Other Financing Sources | \$ 445,000 | \$ - | \$ - | \$ - |
| Expenditures Total | \$ 651,695 | \$ 413,243 | \$ 278,650 | \$ 374,850 |
| State Aid Streets | | | | |
| Revenues | | | | |
| Interest Earnings | \$ 17,746 | \$ 7,182 | \$ - | \$ 5,000 |
| Revenues Total | \$ 17,746 | \$ 7,182 | \$ - | \$ 5,000 |
| Expenditures | | | | |
| Street Projects | \$ 198,642 | \$ 224,196 | \$ - | \$ - |
| Expenditures Total | \$ 198,642 | \$ 224,196 | \$ - | \$ - |
| Technology Replacement | | | | |
| Revenues | | | | |
| Taxes | \$ - | \$ 25,119 | \$ 35,000 | \$ - |
| Interest Earnings | \$ 24,437 | \$ 12,846 | \$ 8,000 | \$ 8,000 |
| Intergovernmental | \$ - | \$ - | \$ - | \$ 103,343 |
| Revenues Total | \$ 24,437 | \$ 37,965 | \$ 43,000 | \$ 111,343 |
| Expenditures | | | | |
| Supplies | \$ 811 | \$ 1,500 | \$ - | \$ - |
| Contractual Services | \$ 1,636 | \$ 1,200 | \$ - | \$ - |
| Other Charges | \$ - | \$ 470 | \$ - | \$ - |
| Capital Outlay | \$ 67,861 | \$ 35,682 | \$ 332,500 | \$ 161,835 |
| Other Financing Sources | \$ - | \$ 100,000 | \$ 125,000 | \$ - |
| Expenditures Total | \$ 70,309 | \$ 138,852 | \$ 457,500 | \$ 161,835 |
| Park Improvements | | | | |
| Revenues | | | | |
| Taxes | \$ 509 | \$ 34,713 | \$ 35,000 | \$ - |
| Charges for Services | \$ 72,621 | \$ 55,921 | \$ 64,332 | \$ 59,500 |
| Interest Earnings | \$ 37,505 | \$ 16,785 | \$ 11,300 | \$ 14,000 |

| | | | | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ 800,000 |
| Miscellaneous Revenues | \$ 202,255 | \$ 33,375 | \$ - | \$ - |
| Other Financing Sources | \$ - | \$ 62,500 | \$ - | \$ - |
| Revenues Total | \$ 312,890 | \$ 203,295 | \$ 110,632 | \$ 873,500 |

Expenditures

| | | | | |
|---------------------------|------------------|-------------------|-------------------|------------------|
| Contractual Services | \$ 3,272 | \$ 455 | \$ 1,800 | \$ - |
| Other Charges | \$ 6,580 | \$ 34,616 | \$ 8,200 | \$ - |
| Capital Outlay | \$ 58,812 | \$ 546,657 | \$ 137,000 | \$ 51,200 |
| Other Financing Sources | \$ - | \$ 250,000 | \$ - | \$ - |
| Expenditures Total | \$ 68,665 | \$ 831,728 | \$ 147,000 | \$ 51,200 |

Government Buildings

Revenues

| | | | | |
|-------------------------|-------------|-------------------|-------------------|-------------------|
| Taxes | \$ - | \$ - | \$ 250,000 | \$ - |
| Interest Earnings | \$ - | \$ 1,853 | \$ - | \$ - |
| Intergovernmental | \$ - | \$ - | \$ - | \$ 250,000 |
| Other Financing Sources | \$ - | \$ 419,225 | \$ - | \$ - |
| Revenues Total | \$ - | \$ 421,078 | \$ 250,000 | \$ 250,000 |

Expenditures

| | | | | |
|---------------------------|-------------|-------------------|-------------|-------------|
| Contractual Services | \$ - | \$ 387,304 | \$ - | \$ - |
| Other Charges | \$ - | \$ 18,970 | \$ - | \$ - |
| Expenditures Total | \$ - | \$ 406,274 | \$ - | \$ - |

Revolving Improvement

Revenues

| | | | | |
|-------------------------|-------------------|---------------------|-------------|-------------|
| Interest Earnings | \$ 37,650 | \$ 7,935 | \$ - | \$ - |
| Intergovernmental | \$ 25,150 | \$ 216,925 | \$ - | \$ - |
| Special Assessments | \$ 274,276 | \$ 225,286 | \$ - | \$ - |
| Other Financing Sources | \$ 10,946 | \$ 3,105,000 | \$ - | \$ - |
| Revenues Total | \$ 348,021 | \$ 3,555,146 | \$ - | \$ - |

Expenditures

| | | | | |
|---------------------------|---------------------|---------------------|-------------|-------------|
| Personal Services | \$ 83,123 | \$ 84,145 | \$ - | \$ - |
| Contractual Services | \$ 767 | \$ 665 | \$ - | \$ - |
| Street Projects | \$ 1,759,394 | \$ 1,983,461 | \$ - | \$ - |
| Debt Service | \$ - | \$ 52,860 | \$ - | \$ - |
| Expenditures Total | \$ 1,843,284 | \$ 2,121,131 | \$ - | \$ - |

ENTERPRISE FUNDS

| Enterprise Funds | 2011 Actual | 2012 Actual | 2013 Budget | 2014 Budget |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Storm Sewer | | | | |
| Revenues | | | | |
| User Fees | \$ 377,666 | \$ 391,721 | \$ 407,913 | \$ 407,913 |
| Interest Earnings | \$ 19,156 | \$ 17,308 | \$ 5,000 | \$ 10,000 |
| Revenues Total | \$ 396,822 | \$ 409,030 | \$ 412,913 | \$ 417,913 |
| Expenditures | | | | |
| Supplies | \$ 68 | \$ 241 | \$ 1,100 | \$ 1,100 |
| Other Charges and Services | \$ 26,099 | \$ 24,044 | \$ 58,850 | \$ 59,300 |
| Capital Outlay | \$ - | \$ - | \$ - | \$ 155,000 |
| Transfers Out | \$ 196,467 | \$ 199,905 | \$ 205,902 | \$ 195,000 |
| Expenditures Total | \$ 222,634 | \$ 224,190 | \$ 265,852 | \$ 410,400 |
| Sanitary Sewer | | | | |
| Revenues | | | | |
| User Fees | \$ 2,689,061 | \$ 2,950,105 | \$ 3,000,000 | \$ 3,000,000 |
| Connection Fees | \$ 23,798 | \$ 1,035 | \$ 4,000 | \$ 2,000 |
| Interest Earnings | \$ 13,367 | \$ 16,600 | \$ 5,000 | \$ 12,000 |
| Miscellaneous Revenue | \$ 111,421 | \$ 17,867 | \$ 16,050 | \$ 18,000 |
| Intergovernmental | \$ 117,060 | \$ 58,017 | \$ - | \$ - |
| Revenues Total | \$ 2,954,707 | \$ 3,043,624 | \$ 3,025,050 | \$ 3,032,000 |
| Expenditures | | | | |
| Personal Services | \$ 260,453 | \$ 254,308 | \$ 268,960 | \$ 275,459 |
| Supplies | \$ 18,249 | \$ 20,725 | \$ 22,125 | \$ 22,400 |
| Other Charges and Services | \$ 1,751,851 | \$ 1,932,548 | \$ 1,798,744 | \$ 1,734,906 |
| Capital Outlay | \$ 17,465 | \$ 42,182 | \$ 3,700 | \$ 538,000 |
| Debt Service | \$ 71,974 | \$ 67,095 | \$ 63,388 | \$ 57,625 |
| Transfers Out | \$ 504,598 | \$ 566,747 | \$ 501,111 | \$ 360,000 |
| Expenditures Total | \$ 2,624,590 | \$ 2,883,605 | \$ 2,658,028 | \$ 2,988,389 |
| Golf Course | | | | |
| Revenues | | | | |
| Taxes | \$ 10,072 | \$ 4,655 | \$ 4,350 | \$ 54,500 |
| User Fees | \$ 141,605 | \$ 169,765 | \$ 174,850 | \$ 172,150 |
| Interest Earnings | \$ 193 | \$ 630 | \$ 200 | \$ 500 |
| Miscellaneous Revenue | \$ - | \$ 151 | \$ - | \$ - |
| Other Financing Sources | \$ 38,420 | \$ 22,000 | \$ - | \$ - |
| Intergovernmental | \$ 150 | \$ - | \$ - | \$ - |
| Revenues Total | \$ 190,440 | \$ 197,201 | \$ 179,400 | \$ 227,150 |
| Expenditures | | | | |
| Personal Services | \$ 30,593 | \$ 37,859 | \$ 43,754 | \$ 43,654 |
| Supplies | \$ 19,676 | \$ 23,704 | \$ 25,800 | \$ 25,000 |
| Other Charges and Services | \$ 113,498 | \$ 105,559 | \$ 114,320 | \$ 91,890 |
| Capital Outlay | \$ - | \$ - | \$ 26,000 | \$ 37,000 |
| Debt Service | \$ 18,170 | \$ 17,053 | \$ 15,925 | \$ 14,525 |
| Expenditures Total | \$ 181,937 | \$ 184,175 | \$ 225,799 | \$ 212,069 |

| Ice Arena | | | | |
|----------------------------|-------------------|---------------------|-------------------|-------------------|
| Revenues | | | | |
| Taxes | \$ - | \$ 13,026 | \$ - | \$ - |
| User Fees | \$ 188,799 | \$ 203,041 | \$ 207,790 | \$ 207,040 |
| Interest Earnings | \$ 5,697 | \$ 2,757 | \$ 2,400 | \$ 2,448 |
| Miscellaneous Revenue | \$ - | \$ 19 | \$ - | \$ - |
| Revenues Total | \$ 194,598 | \$ 220,115 | \$ 210,290 | \$ 209,588 |
| Expenditures | | | | |
| Personal Services | \$ 121,292 | \$ 121,868 | \$ 106,277 | \$ 110,179 |
| Supplies | \$ 7,788 | \$ 15,923 | \$ 8,380 | \$ 8,645 |
| Contractual Services | \$ 60,378 | \$ 67,362 | \$ 64,567 | \$ 64,186 |
| Other Charges and Services | \$ 59,652 | \$ 88,190 | \$ 88,150 | \$ 22,650 |
| Expenditures Total | \$ 249,111 | \$ 293,343 | \$ 267,374 | \$ 205,660 |
| Swimming Pool | | | | |
| Revenues | | | | |
| Taxes | \$ 34,903 | \$ 35,823 | \$ 37,170 | \$ - |
| User Fees | \$ 1,549 | \$ - | \$ - | \$ - |
| Interest Earnings | \$ 658 | \$ 300 | \$ - | \$ - |
| Intergovernmental | \$ 487 | \$ - | \$ - | \$ - |
| Revenues Total | \$ 37,597 | \$ 36,123 | \$ 37,170 | \$ - |
| Expenditures | | | | |
| Personal Services | \$ 1,625 | \$ - | \$ - | \$ - |
| Supplies | \$ 12,488 | \$ 14,808 | \$ 14,800 | \$ 15,400 |
| Contractual Services | \$ 20,223 | \$ 17,270 | \$ 18,323 | \$ 18,826 |
| Other Charges and Services | \$ 51,319 | \$ 50,540 | \$ 51,914 | \$ 2,750 |
| Expenditures Total | \$ 85,655 | \$ 82,618 | \$ 85,037 | \$ 36,976 |
| Sports Dome | | | | |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 332,554 |
| User Fees | \$ - | \$ 130,464 | \$ 507,000 | \$ 640,000 |
| Interest Earnings | \$ - | \$ 44,226 | \$ - | \$ 10,000 |
| Other Financing Sources | \$ - | \$ 1,857,691 | \$ - | \$ - |
| Revenues Total | \$ - | \$ 2,032,380 | \$ 507,000 | \$ 982,554 |
| Expenditures | | | | |
| Supplies | \$ - | \$ 21,678 | \$ 5,000 | \$ 12,800 |
| Contractual Services | \$ - | \$ 153,689 | \$ 93,950 | \$ 278,200 |
| Other Charges and Services | \$ - | \$ 19,356 | \$ 295,500 | \$ 97,100 |
| Capital Outlay | \$ - | \$ 10,308 | \$ - | \$ 9,000 |
| Debt Service | \$ - | \$ 44,728 | \$ 85,000 | \$ 116,720 |
| Expenditures Total | \$ - | \$ 249,758 | \$ 479,450 | \$ 513,820 |