

AGENDA
MAPLEWOOD CITY COUNCIL
7:00 P.M. Monday, June 13, 2022
City Hall, Council Chambers
Meeting No. 13-22

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. APPROVAL OF AGENDA

E. APPROVAL OF MINUTES

1. May 23, 2022 City Council Workshop Meeting Minutes
2. May 23, 2022 City Council Meeting Minutes

F. APPOINTMENTS AND PRESENTATIONS

1. Administrative Presentations
 - a. Council Calendar Update
2. Council Presentations
3. 2021 Annual Comprehensive Financial Report

G. CONSENT AGENDA – *Items on the Consent Agenda are considered routine and non-controversial and are approved by one motion of the council. If a councilmember requests additional information or wants to make a comment regarding an item, the vote should be held until the questions or comments are made then the single vote should be taken. If a councilmember objects to an item it should be removed and acted upon as a separate item.*

1. Approval of Claims
2. Resolution to Maintain Statutory Tort Liability Limits
3. Local Lawful Gambling Permit for St. Paul's Monastery, 2675 Benet Road
4. Resolution Appointing Election Judges and Establishing a Ballot Board for the 2022 State Primary Election
5. Purchase of One Police Canine (K9) and Applicable Training

H. PUBLIC HEARINGS – *If you are here for a Public Hearing please familiarize yourself with the Rules of Civility printed on the back of the agenda. Sign in with the City Clerk before addressing the council. At the podium please state your name and address clearly for the record. All comments/questions shall be posed to the Mayor and Council. The Mayor will then direct staff, as appropriate, to answer questions or respond to comments.*

None

I. UNFINISHED BUSINESS

None

J. NEW BUSINESS

1. Home Occupation License Resolution, Living Long Hair, 1973 Barclay Street
2. Conditional Use Permit Amendment and Setback Variance Resolution, MG McGrath Inc, 1387 Cope Avenue East

K. AWARD OF BIDS

None

L. ADJOURNMENT

Sign language interpreters for hearing impaired persons are available for public hearings upon request. The request for this must be made at least 96 hours in advance. Please call the City Clerk's Office at 651.249.2000 to make arrangements. Assisted Listening Devices are also available. Please check with the City Clerk for availability.

RULES OF CIVILITY FOR THE CITY COUNCIL, BOARDS, COMMISSIONS AND OUR COMMUNITY

Following are rules of civility the City of Maplewood expects of everyone appearing at Council Meetings - elected officials, staff and citizens. It is hoped that by following these simple rules, everyone's opinions can be heard and understood in a reasonable manner. We appreciate the fact that when appearing at Council meetings, it is understood that everyone will follow these principles:

Speak only for yourself, not for other council members or citizens - unless specifically tasked by your colleagues to speak for the group or for citizens in the form of a petition.

Show respect during comments and/or discussions, listen actively and do not interrupt or talk amongst each other.

Be respectful of the process, keeping order and decorum. Do not be critical of council members, staff or others in public.

Be respectful of each other's time keeping remarks brief, to the point and non-repetitive.

MINUTES
MAPLEWOOD CITY COUNCIL
MANAGER WORKSHOP
 6:30 P.M. Monday, May 23, 2022
 City Hall, Council Chambers

A. CALL TO ORDER

A meeting of the City Council was held in the City Hall Council Chambers and was called to order at 6:30 p.m. by Mayor Abrams.

B. ROLL CALL

Marylee Abrams, Mayor	Present
Rebecca Cave, Councilmember	Present
Kathleen Juenemann, Councilmember	Present
William Knutson, Councilmember	Present
Nikki Villavicencio, Councilmember	Present

C. APPROVAL OF AGENDA

Councilmember Cave moved to approve the agenda as submitted.

Seconded by Councilmember Juenemann Ayes – All

The motion passed.

D. UNFINISHED BUSINESS

1. Allocation of General Fund Surplus

Finance Director Paulseth gave the presentation.

No Action Required.

E. NEW BUSINESS

None

F. ADJOURNMENT

Mayor Abrams adjourned the meeting at 6:57 p.m.

MINUTES
MAPLEWOOD CITY COUNCIL
 7:00 P.M. Monday, May 23, 2022
 City Hall, Council Chambers
 Meeting No. 12-22

A. CALL TO ORDER

A meeting of the City Council was held in the City Hall Council Chambers and was called to order at 7:02 p.m. by Mayor Abrams.

Mayor Abrams reported on a busy Maplewood weekend which included the tree sale pick up and spring clean-up. Councilmember Juenemann shared the statistics of the clean-up event. Mayor Abrams and Councilmember Knutson also attended the Fire OPS event at the Maplewood Fire Training Center and participated in different firefighting exercises.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Marylee Abrams, Mayor	Present
Rebecca Cave, Councilmember	Present
Kathleen Juenemann, Councilmember	Present
William Knutson, Councilmember	Present
Nikki Villavicencio, Councilmember	Present

D. APPROVAL OF AGENDA

The following items were added to Council Presentations:

Thank You for City Clean-Up
 Catalytic Converter Kits

Councilmember Knutson moved to approve the agenda as amended.

Seconded by Councilmember Juenemann Ayes – All

The motion passed.

E. APPROVAL OF MINUTES

1. May 09, 2022 City Council Workshop Meeting Minutes

Councilmember Juenemann moved to approve the May 09, 2022 City Council Workshop Meeting Minutes as submitted.

Seconded by Councilmember Cave Ayes – All

The motion passed.

May 23, 2022
 City Council Meeting Minutes
 1

2. **May 09, 2022 City Council Meeting Minutes**

Mayor Abrams corrected F2, Catalytic Converter Thefts to read: "for thefts of catalytic converters".

Councilmember Juenemann moved to approve the May 09, 2022 City Council Meeting Minutes as amended.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

F. **APPOINTMENTS AND PRESENTATIONS**

1. **Administrative Presentations**

a. **Council Calendar Update**

City Manager Coleman gave an update to the council calendar and reviewed other topics of concern or interest requested by councilmembers.

2. **Council Presentations**

Thank You for City Clean-Up

Councilmember Juenemann thanked the Public Works Department and Police Reserves for assisting with the event and commented on the participation and success of the event.

Catalytic Converter Kits

Mayor Abrams shared that city hall has a limited number of catalytic converter kits available for residents to apply to their vehicle, and shared there is a list on the city website of the most at risk and targeted vehicles for catalytic converter thefts.

3. **Resolution Awarding Pete Boulay the 2021 Maplewood Heritage Award**

Communications Manager Sheeran gave the staff report. Mayor Abrams read the resolution awarding Peter Boulay the 2021 Maplewood Heritage Award. Councilmember Cave read the previously approved resolution awarding Janice Quick the 2020 Maplewood Heritage Award. Councilmember Villavicencio read the previously approved resolution awarding Gary Bastian the 2019 Maplewood Heritage Award.

Councilmember Juenemann moved to approve the Resolution Awarding the 2021 Maplewood Heritage Award to Pete Boulay.

Resolution 22-05-2085 RESOLUTION AWARDING THE 2021 MAPLEWOOD HERITAGE AWARD TO PETE BOULAY

WHEREAS, Pete Boulay, actively served on the Heritage Preservation Commission from 1995 to 2021, serving as chair from 2011 to 2021;

May 23, 2022
City Council Meeting Minutes

WHEREAS, Pete Boulay has been a member of the Maplewood Area Historical Society, serving as President from 1997 to 2001;

WHEREAS, Pete Boulay was a dedicated volunteer at the Bruentrup Farm;

WHEREAS, Pete Boulay has authored or contributed to several published books, articles and video productions, including *Lost City of Gladstone: A History of Maplewood from its Beginnings*, *60 Stories of Maplewood*, and *History of the Gladstone Shops*;

NOW, THEREFORE, IT IS HEREBY RESOLVED for and on behalf of the City of Maplewood, that Pete Boulay is hereby presented the Maplewood Heritage Award, which recognizes an individual who has significantly contributed to preservation of Maplewood history or historic sites through research, preservation, or education and outreach.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

4. **Resolution of Appreciation for HPC Commissioner Margaret Fett**

Communications Manager Sheeran gave the staff report. Mayor Abrams read the resolution of appreciation.

Councilmember Juenemann moved to approve the resolution of appreciation for Margaret Fett.

Resolution 22-05-2086 RESOLUTION OF APPRECIATION

WHEREAS, Margaret Fett has been a member of the Maplewood Heritage Preservation Commission from November 2017 to April 2022; and

WHEREAS, the Heritage Preservation Commission and the City Council appreciate her experience, insights, and good judgment; and

WHEREAS, Ms. Fett has freely given of her time and energy, without compensation, for the betterment of the City of Maplewood; and

WHEREAS, Ms. Fett has shown dedication to her duties and has consistently contributed her leadership and efforts for the benefits of the City;

NOW, THEREFORE, IT IS HEREBY RESOLVED for and on behalf of the City of Maplewood, Minnesota, and its citizens that Margaret Fett is hereby extended our gratitude and appreciation for her dedicated service.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

5. **Resolution for Commissioner Reappointment**

May 23, 2022
City Council Meeting Minutes

City Manager Coleman gave the staff report.

Councilmember Juenemann moved to approve the resolution for Commissioner Reappointment.

Resolution 22-05-2087
RESOLUTION

BE IT RESOLVED THAT THE CITY COUNCIL OF MAPLEWOOD, MINNESOTA:

Hereby appoints the following individual, who the Maplewood City Council has reviewed, to be reappointed to the following commission:

Community Design Review Board

Ananth Shankar, term expires 4/30/2025

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

6. YMCA Annual Report

City Manager Coleman introduced the item. Mike Lavin, the YMCA Vice President of Operations, addressed council and gave the presentation.

No Action Required.

7. Update on the Ponds of Battle Creek

Community Development Director Thomson gave the presentation.

No Action Required.

- G. CONSENT AGENDA** – *Items on the Consent Agenda are considered routine and non-controversial and are approved by one motion of the council. If a councilmember requests additional information or wants to make a comment regarding an item, the vote should be held until the questions or comments are made then the single vote should be taken. If a councilmember objects to an item it should be removed and acted upon as a separate item.*

Agenda item G5 was pulled for discussion and separate vote. Agenda items G6 & G10 were highlighted.

Councilmember Juenemann moved to approve agenda items G1-G4 & G6-G10.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

1. Approval of Claims

Councilmember Juenemann moved to approve the approval of claims.

ACCOUNTS PAYABLE:

\$	866,240.20	Checks # 108947 thru # 108983 dated 05/10/22
\$	457,053.79	Checks # 108984 thru # 109010 dated 05/17/22
\$	1,041,393.48	Disbursements via debits to checking account dated 05/02/22 thru 05/15/22
<hr/>		
\$	2,364,687.47	Total Accounts Payable

PAYROLL

\$	647,465.88	Payroll Checks and Direct Deposits dated 05/13/22
<hr/>		
\$	647,465.88	Total Payroll
<hr/>		
\$	3,012,153.35	GRAND TOTAL

Seconded by Councilmember Cave Ayes – All

The motion passed.

2. Financial Report for the Month Ended April 30, 2022

No action required.

3. Resolution Adopting State Performance Measures

Councilmember Juenemann moved to approve the Resolution to Adopt the State Performance Measures for 2022.

Resolution 22-05-2088

RESOLUTION ADOPTING STATE PERFORMANCE MEASURES

WHEREAS, Benefits to the City of Maplewood for participation in the Minnesota Council on Local Results and Innovation's comprehensive performance measurement program are outlined in MS 6.91 and include eligibility for a reimbursement as set by State statute; and

WHEREAS, Any city or county participating in the comprehensive performance measurement program is also exempt from levy limits for taxes, if levy limits are in effect; and

WHEREAS, The City Council of Maplewood has adopted and implemented at least 10 of the performance measures, as developed by the Council on Local Results and Innovation, and a system to use this information to help plan, budget, manage and evaluate programs and processes for optimal future outcomes; and

NOW THEREFORE LET IT BE RESOLVED THAT, The City Council of Maplewood will continue to report the results of the performance measures to its citizenry by the end of the year through publication, direct mailing, posting on the city's website, or through a public hearing at which the budget and levy will be discussed and public input allowed.

BE IT FURTHER RESOLVED, The City Council of Maplewood will submit to the Office of the State Auditor the actual results of the performance measures adopted by the city/county.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

4. Approval of Budgeted Transfers

Councilmember Juenemann moved to approve the transfers dated May 23, 2022 and authorize the Finance Director to make the necessary accounting entries.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

5. Conditional Use Permit Review, Menards, 2280 Maplewood Drive

Community Development Director Thomson gave the staff report. Nick Brenner, from Menards, addressed council and provided information.

Councilmember Juenemann moved to approve the CUP review for the Menards redevelopment project, located at 2280 Maplewood Drive, for a period of six months.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

6. Conditional Use Permit Review, John Glenn Middle School, 1560 County Road B East

Councilmember Juenemann moved to approve the CUP review for Independent School District 622's building addition and renovation to John Glenn Middle School, located at 1560 County Road B East, for one year.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

7. Conditional Use Permit Review, Carver Elementary School, 2680 Upper Afton Road East

Councilmember Juenemann moved to approve the CUP review for Independent School District 622's building addition and remodel at Carver Elementary, located at 2680 Upper Afton Road East, for one year.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

8. Conditional Use Permit Review, Cassia Senior Housing Facility, 1438 County Road C East

Councilmember Juenemann moved to approve the CUP review for Cassia's new senior housing facility, located at 1438 County Road C East, for one year.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

9. Conditional Use Permit Review, Saint John's Hospital, 1575 Beam Avenue East

Councilmember Juenemann moved to approve the CUP review for Saint John's Hospital's building expansion, located at 1575 Beam Avenue East, for one year.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

10. Resolution Approving Grant Agreement To State Transportation Fund Local Road Improvement Program Grant Terms and Conditions SAP 138-141-001, McMenemy Street Improvements, City Project 21-02

Councilmember Juenemann moved to approve the resolution for the Grant Agreement to State Transportation Fund Local Road Improvement Program Grant Terms and Conditions, SAP 138-141-001, McMenemy Street Improvements, City Project 21-02 and authorize the Mayor and City Manager to sign the attached resolution and LRIP Grant Agreement. Minor revisions as approved by the City Attorney are authorized as needed.

Resolution 22-05-2089

GRANT AGREEMENT TO STATE TRANSPORTATION FUND
LOCAL ROAD IMPROVEMENT PROGRAM
GRANT TERMS AND CONDITIONS
SAP 138-141-001

WHEREAS, the City of Maplewood has applied to the Commissioner of Transportation for a grant from the Minnesota State Transportation Fund for Local Road Improvement; and

WHEREAS, the Commissioner of Transportation has given notice that funding for this project is available; and

WHEREAS, the amount of the grant has been determined to be \$1,250,000.00 by reason of the lowest responsible bid;

NOW THEREFORE, be it resolved that the City of Maplewood does hereby agree to the terms and conditions of the grant consistent with Minnesota Statutes, section 174.52 and will pay any additional amount by which the cost exceeds the estimate, and will return to the Minnesota State Transportation Fund any amount appropriated for the project but not required. The proper city officers are authorized to execute a grant agreement and any amendments thereto with the Commissioner of Transportation concerning the above-referenced grant.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

- H. PUBLIC HEARINGS** – *If you are here for a Public Hearing please familiarize yourself with the Rules of Civility printed on the back of the agenda. Sign in with the City Clerk before addressing the council. At the podium please state your name and address clearly for the record. All comments/questions shall be posed to the Mayor and Council. The Mayor will then direct staff, as appropriate, to answer questions or respond to comments.*

None

I. UNFINISHED BUSINESS

1. Resolution Awarding the Sale of G.O. Improvement Bonds, Series 2022A

Finance Director Paulseth gave the staff report. Jason Aarsvold, Senior Municipal Advisor with Ehlers addressed the council and provided further information.

Councilmember Juenemann moved to adopt the Resolution Awarding the Sale of General Obligation Improvement Bonds, Series 2022A, in the Original Aggregate Principal Amount of \$2,925,000; Fixing Their Form and Specifications; Directing Their Execution and Delivery; and Providing for Their Payment.

Resolution 22-05-2090

A RESOLUTION AWARDING THE SALE OF GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES 2022A, IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF \$2,925,000; FIXING THEIR FORM AND SPECIFICATIONS; DIRECTING THEIR EXECUTION AND DELIVERY; AND PROVIDING FOR THEIR PAYMENT

BE IT RESOLVED by the City Council of the City of Maplewood, Ramsey County, Minnesota (the “City”), as follows:

Section 1. Sale of Bonds.

1.01 Authority. It is hereby determined that:

(a) Certain assessable public improvements within the City, including but not limited to the projects designated by the City as Cope Avenue Improvements, City Project 21-06, and McMenemy Street Improvement Project, City Project 21-02 (collectively, the “Improvements”), have been made, duly ordered or contracts have been let for the construction thereof pursuant to the provisions of Minnesota Statutes, Chapters 429 and 475, as amended (collectively, the “Act”).

(b) It is necessary and expedient to the sound financial management of the affairs of the City to issue its General Obligation Improvement Bonds, Series 2022A (the “Bonds”), in the original aggregate principal amount of \$2,925,000, pursuant to the Act, to provide financing for the Improvements.

(c) The City is authorized by Section 475.60, subdivision 2(9) of the Act to negotiate the sale of the Bonds, it being determined that the City has retained an independent municipal advisor in connection with such sale. The actions of the City staff and the City’s municipal advisor in negotiating the sale of the Bonds are ratified and confirmed in all aspects.

1.02. Award to the Purchaser and Interest Rates. The proposal of Robert W. Baird & Co., Inc., Milwaukee, Wisconsin (the “Purchaser”), to purchase the Bonds of the City is hereby found and determined to be a reasonable offer and is hereby accepted, the proposal being to purchase the Bonds at a price of \$3,020,023.80 (the par amount of \$2,925,000.00, plus original issue premium of \$117,739.00, less underwriter’s discount of \$22,715.20), plus accrued interest, if any, to the date of delivery, for Bonds bearing interest as follows:

<u>Year</u>	<u>Interest Rate</u>	<u>Year</u>	<u>Interest Rate</u>
2024	4.000%	2030	4.000%
2025	4.000	2031	4.000
2026	4.000	2032	3.000
2027	4.000	2034*	4.000
2028	4.000	2036*	3.500
2029	4.000	2038*	3.500

**Term Bond*

True interest cost: 3.2740802%

1.03. Purchase Contract. Any amount paid by the Purchaser in excess of the minimum purchase price, shall be credited to the Debt Service Fund hereinafter created or deposited in the Construction Fund hereinafter created, as determined by the City’s Finance Director (the “Finance Director”) in consultation with the City’s municipal advisor. The Finance Director is directed to retain the good faith check of the Purchaser, pending completion of the sale of the Bonds, and to return the good faith checks of the unsuccessful proposers. The Mayor and City Manager are directed to execute a contract with the Purchaser on behalf of the City.

1.04. Terms and Principal Amounts of the Bonds. The City will forthwith issue and sell the Bonds pursuant to the Act in the total principal amount of \$2,925,000, originally dated June 15, 2022, in the denomination of \$5,000 each or any integral multiple thereof, numbered No. R-1, upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2024	\$145,000	2030	\$185,000
2025	\$155,000	2031	\$200,000
2026	\$155,000	2032	\$200,000
2027	\$165,000	2034*	\$420,000
2028	\$170,000	2036*	\$460,000
2029	\$180,000	2038*	\$490,000

**Term Bond*

1.05. Optional Redemption. The City may elect on February 1, 2031, and on any day thereafter to prepay the Bonds maturing on or after February 1, 2032. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

1.06. Mandatory Redemption; Term Bond. The Bonds maturing on February 1, 2034, February 1, 2036, and February 1, 2038 shall hereinafter be referred to as the "Term Bonds." The principal amount of the Term Bonds subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bond in such order as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>	<u>Principal Amount</u>
<u>February 1, 2034 Term Bond</u>	
2033	\$205,000
2034*	215,000
<hr/>	
<i>* Maturity</i>	
<u>February 1, 2036 Term Bond</u>	
2035	\$225,000
2036*	235,000
<hr/>	
<i>* Maturity</i>	
<u>February 1, 2038 Term Bond</u>	
2037	\$240,000
2038*	250,000
<hr/>	
<i>* Maturity</i>	

Section 2. Registration and Payment.

2.01. Registered Form. The Bonds will be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof, is payable by check or draft issued by the Registrar described herein.

2.02. Dates; Interest Payment Dates. Each Bond will be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond will be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond will be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2023, to the registered owners of record thereof as of the close of business on the fifteenth day of the immediately preceding month, whether or not that day is a business day.

2.03. Registration. The City will appoint a bond registrar, transfer agent, authenticating agent and paying agent (the "Registrar"). The effect of registration and the rights and duties of the City and the Registrar with respect thereto are as follows:

(a) Register. The Registrar must keep at its principal corporate trust office a bond register in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar will authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. When Bonds are surrendered by the registered owner for exchange the Registrar will authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner's attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange will be promptly cancelled by the Registrar and thereafter disposed of as directed by the City.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar will incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The City and the Registrar may treat the person in whose name a Bond is registered in the bond register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes and payments so made to the registered owner or upon the registered owner's order will be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds, sufficient to reimburse the Registrar for any tax, fee or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen or lost, the Registrar will deliver a new Bond of like amount, number, maturity date and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen or lost, upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen or lost, upon filing with the Registrar of evidence satisfactory to it that the Bond was destroyed, stolen or lost, and of the ownership thereof, and upon furnishing to the Registrar of an appropriate bond or indemnity in form, substance and amount satisfactory to it and as provided by law, in which both the City and the Registrar must be named as obligees. Bonds so surrendered to the Registrar will be cancelled by the Registrar and evidence of such cancellation must be given to the City. If the mutilated, destroyed, stolen or lost Bond has already matured or been called for redemption in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed will be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) to the registered owner of each Bond to be redeemed at the address shown on the registration books kept by the Registrar and by publishing the notice if required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, will not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption will cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

2.04. Appointment of Initial Registrar. The City appoints Bond Trust Services Corporation, Roseville, Minnesota, as the initial Registrar. The Mayor and the City Manager are authorized to execute and deliver, on behalf of the City, a contract with the Registrar. Upon merger or consolidation of the Registrar with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar. The City agrees to pay the reasonable and customary charges of the Registrar for the services performed. The City reserves the right to remove the Registrar upon thirty (30) days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar must deliver all cash and Bonds in its possession to the successor Registrar and must deliver the bond register to the successor Registrar. On or before each principal or interest due date, without further order of the City Council, the City Manager must transmit to the Registrar money sufficient for the payment of all principal and interest then due.

2.05. Execution, Authentication and Delivery. The Bonds will be prepared under the direction of the City Manager and executed on behalf of the City by the signatures of the Mayor and the City Manager, provided that those signatures may be printed, engraved or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose signature appears on the Bonds ceases to be such officer before the delivery of a Bond, that signature or facsimile will nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond will not be valid or obligatory for any purpose or entitled to any security or benefit under this resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Bonds need not be signed by the same representative. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this resolution. When the Bonds have been so prepared, executed and authenticated, the City Manager will deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

Section 3. Form of Bond.

3.01. Execution of the Bonds. The Bonds will be printed or typewritten in substantially the form as attached hereto as EXHIBIT B.

3.02. Approving Legal Opinion. The City Manager is directed to obtain a copy of the proposed approving legal opinion of Kennedy & Graven, Chartered, Minneapolis, Minnesota, and to cause the opinion to be printed on or accompany each Bond.

Section 4. Payment; Security; Pledges and Covenants.

4.01. Debt Service Fund. The Bonds are payable from the General Obligation Improvement Bonds, Series 2022A Debt Service Fund (the "Debt Service Fund") hereby created, and the proceeds of general taxes hereinafter levied (the "Taxes") and special assessments levied or to be levied (the "Assessments") for the Improvements described herein are hereby pledged to the Debt Service Fund. There is appropriated to the Debt Service Fund: (i) capitalized interest financed from Bond proceeds, if any; (ii) any amount over the minimum purchase price of the Bonds paid by the Purchaser, to the extent designated for deposit in the Debt Service Fund in accordance with Section 1.03 hereof; (iii) all investment earnings on funds in the Debt Service Fund; and (iv) certain available funds of the City appropriated to the payment of principal or interest on the Bonds.

4.02. Construction Fund. The proceeds of the Bonds, less the appropriations made in Section 4.01 hereof and costs of issuance paid pursuant to Section 4.08, together with any other funds appropriated for the Improvements, the Assessments and the Taxes collected during the construction of the Improvements, will be deposited in a separate construction fund (the "Construction Fund") to be used solely to defray expenses of the Improvements and the payment of principal of and interest on the Bonds prior to the completion and payment of all costs of the Improvements. Any balance remaining in the Construction Fund after completion of the Improvements may be used to pay the cost in whole or in part of any other improvement instituted under the Act under the direction of the City Council. When the Improvements are completed and the cost thereof paid, the Construction Fund is to be closed and subsequent collections of Assessments for the Improvements and any Taxes are to be deposited in the Debt Service Fund.

4.03. City Covenants. It is hereby determined that the Improvements will directly and indirectly benefit abutting property, and the City hereby covenants with the holders from time to time of the Bonds as follows:

(a) It is hereby determined that the Improvements will directly and indirectly benefit abutting property and other identified property, and that at least twenty percent (20%) of the cost of the assessable Improvements described herein will be specially assessed against benefited properties. The City has caused or will cause the Assessments for the Improvements to be promptly levied so that the first installment will be collectible not later than 2023 and will take all steps necessary to assure prompt collection, and the levy of the Assessments is hereby authorized. The City Council will cause to be taken with due diligence all further actions that are required for the construction of each Improvement financed wholly or partly from the proceeds of the Bonds, and will take all further actions necessary for the final and valid levy of the Assessments and the appropriation of any other funds needed to pay the Bonds and interest thereon when due.

(b) In the event of any current or anticipated deficiency in Assessments and Taxes, the City Council will levy additional ad valorem taxes in the amount of the current or anticipated deficiency.

(c) The City will keep complete and accurate books and records showing receipts and disbursements in connection with the Improvements, Assessments and Taxes levied therefor and other funds appropriated for their payment, collections thereof and disbursements therefrom, money on hand, and the balance of unpaid Assessments.

(d) The City will cause its books and records to be audited at least annually and will furnish copies of such audit reports to any interested person upon request.

4.04. Pledge of Tax Levy. For the purpose of paying a portion of the principal of and interest on the Bonds, there is levied a direct annual irrevocable ad valorem tax upon all of the taxable property in the City, which will be spread upon the tax rolls and collected with and as part of other general taxes of the City. The Taxes will be credited to the Debt Service Fund above provided and will be in the years and amounts as attached hereto as EXHIBIT C.

4.05. General Obligation Pledge. For the prompt and full payment of principal of and interest on the Bonds, as the same respectively become due, the full faith, credit, and taxing powers of the City are irrevocably pledged. If a payment of principal of or interest on the Bonds becomes due when there is not sufficient money in the Debt Service Fund to pay the same, the City Manager is directed to pay such principal or interest from the general fund of the City, and the general fund will be reimbursed for those advances with or without interest from the Debt Service Fund when a sufficient balance is available therein.

4.06. Certification to County Auditor as to Debt Service Fund Amount. It is hereby determined that the estimated collections of Assessments and the foregoing Taxes will produce at least five percent (5%) in excess of the amount needed to meet when due the principal and interest payments on the Bonds. The tax levy herein provided for the Bonds is irrevocable until all of the Bonds are paid, provided that at the time the City makes its annual tax levies the Finance Director may certify to the Director of Property Records and Revenue of Ramsey County, Minnesota (the "County Auditor") the amount available in the Debt Service Fund to pay principal

and interest due during the ensuing year, and the County Auditor will thereupon reduce the levy collectible during such year by the amount so certified.

4.07. Certificate of County Auditor as to Registration. The City Manager is authorized and directed to file a certified copy of this resolution with the County Auditor and to obtain the certificate required by Section 475.63 of the Act.

4.08. Payment of Costs of Issuance. The City authorizes the Purchaser to deposit the amount of Bond proceeds allocable to the payment of issuance expenses being paid on the closing date in accordance with the closing memorandum prepared by City's municipal adviser, Ehlers & Associates, Inc. for further distribution by Ehlers & Associates, Inc.

Section 5. Authentication of Transcript.

5.01. City Proceedings and Records. The officers of the City are authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds, certified copies of proceedings and records of the City relating to the Bonds and to the financial condition and affairs of the City, and such other certificates, affidavits and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds, and such instruments, including any heretofore furnished, may be deemed representations of the City as to the facts stated therein.

5.02. Certification as to Final Official Statement. The Mayor and the City Manager are authorized and directed to certify that they have examined the Final Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the Final Official Statement is a complete and accurate representation of the facts and representations made therein as of the date of the Final Official Statement.

5.03. Other Certificates. The Mayor, the City Manager, and the Finance Director are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the City or incumbency of its officers, at the closing the Mayor and the City Manager shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the Finance Director shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Electronic Signatures. The electronic signature of the Mayor, City Manager, and Finance Director, to this resolution or to any certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the City thereto. For purposes hereof, (i) "electronic signature" means a manually signed original signature that is then transmitted by electronic means; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a portable document format ("pdf") or other replicating image attached to an electronic mail or internet message.

Section 6. Tax Covenants.

6.01. Tax-Exempt Bonds. The City covenants and agrees with the holders from time to time of the Bonds that it will not take or permit to be taken by any of its officers, employees or agents any action which would cause the interest on the Bonds to become subject to taxation under the Internal Revenue Code of 1986, as amended (the "Code"), and the Treasury Regulations promulgated thereunder, in effect at the time of such actions, and that it will take or cause its officers, employees or agents to take, all affirmative action within its power that may be necessary to ensure that such interest will not become subject to taxation under the Code and applicable Treasury Regulations, as presently existing or as hereafter amended and made applicable to the Bonds.

6.02. No Rebate. For purposes of qualifying for the small issuer exception to the federal arbitrage rebate requirements, the City hereby finds, determines, and declares that the aggregate face amount of all tax-exempt bonds (other than private activity bonds) issued by the City (and all subordinate entities of the City) during the calendar year in which the Bonds are issued and outstanding at one time is not reasonably expected to exceed \$5,000,000, all within the meaning of Section 148(f)(4)(D) of the Code.

6.03. Not Private Activity Bonds. The City further covenants not to use the proceeds of the Bonds or the Improvements financed by the Bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be "private activity bonds" within the meaning of Sections 103 and 141 through 150 of the Code.

6.04. Qualified Tax-Exempt Obligations. In order to qualify the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code, the City makes the following factual statements and representations:

- (a) the Bonds are not "private activity bonds" as defined in Section 141 of the Code;
- (b) the City hereby designates the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3) of the Code;
- (c) the reasonably anticipated amount of tax-exempt obligations (other than any private activity bonds that are not qualified 501(c)(3) bonds) which will be issued by the City (and all subordinate entities of the City) during calendar year 2022 will not exceed \$10,000,000; and
- (d) not more than \$10,000,000 of obligations issued by the City during calendar year 2022 have been designated for purposes of Section 265(b)(3) of the Code.

6.05. Procedural Requirements. The City will use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations made by this section.

6.06. Reimbursement. The City has or may have incurred certain expenditures with respect to the Improvements that were financed temporarily from other sources but are expected to be reimbursed with proceeds of the Bonds. The City hereby declares its intent to reimburse certain costs of the Improvements from proceeds of the Bonds (the "Declaration"). This Declaration is

intended to constitute a declaration of official intent for purposes of the Section 1.150-2 of the Treasury Regulations promulgated under the Code.

Section 7. Book-Entry System; Limited Obligation of City.

7.01. DTC. The Bonds will be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities of the Bonds as described in Section 1.04 hereof. Upon initial issuance, the ownership of each Bond will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns ("DTC"). Except as provided in this section, all of the outstanding Bonds will be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee of DTC, the City, the Registrar and the Paying Agent will have no responsibility or obligation to any broker dealers, banks and other financial institutions from time to time for which DTC holds Bonds as securities depository (the "Participants") or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar) of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The City, the Registrar and the Paying Agent may treat and consider the person in whose name each Bond is registered in the registration books kept by the Registrar as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent will pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments will be valid and effectual to fully satisfy and discharge the City's obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the registration books kept by the Registrar, will receive a certificated Bond evidencing the obligation of this resolution. Upon delivery by DTC to the City Manager of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words "Cede & Co." will refer to such new nominee of DTC; and upon receipt of such a notice, the City Manager will promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The City has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the "Representation Letter") which shall govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the City with respect to the Bonds will agree to take all action necessary for all representations of the City in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the City, by resolution of the City Council, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the City will notify DTC, whereupon

DTC will notify the Participants, of the availability through DTC of Bond certificates. In such event the City will issue, transfer and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the City and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the City will issue and the Registrar will authenticate Bond certificates in accordance with this resolution and the provisions hereof will apply to the transfer, exchange and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and notices with respect to the Bond will be made and given, respectively in the manner provided in DTC's Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. Execution of Continuing Disclosure Certificate. "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the Mayor and the City Manager and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

8.02. City Compliance with Provisions of Continuing Disclosure Certificate. The City hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this resolution, failure of the City to comply with the Continuing Disclosure Certificate is not to be considered an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the City to comply with its obligations under this Section.

Section 9. Defeasance. When all Bonds and all interest thereon have been discharged as provided in this section, all pledges, covenants and other rights granted by this resolution to the holders of the Bonds will cease, except that the pledge of the full faith and credit of the City for the prompt and full payment of the principal of and interest on the Bonds will remain in full force and effect. The City may discharge all Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full. If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

(The remainder of this page is intentionally left blank.)

EXHIBIT A

PROPOSALS



BID TABULATION

\$3,070,000* General Obligation Improvement Bonds, Series 2022A

City of Maplewood, Minnesota

SALE: May 23, 2022

AWARD: BAIRD

Rating: S&P Global Ratings "AA+"

Tax Exempt - Bank Qualified

NAME OF BIDDER	MATURITY (February 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
BAIRD				\$3,171,266.15	\$932,581.07	3.2653%
Milwaukee, Wisconsin	2024	4.000%	2.300%			
C.L. King & Associates	2025	4.000%	2.450%			
Colliers Securities LLC	2026	4.000%	2.500%			
Fidelity Capital Markets	2027	4.000%	2.600%			
Crews & Associates, Inc.	2028	4.000%	2.750%			
Davenport & Co. L.L.C.	2029	4.000%	2.850%			
Duncan-Williams, Inc.	2030	4.000%	2.950%			
Loop Capital Markets	2031	4.000%	3.000%			
Country Club Bank	2032	3.000%	3.050%			
Oppenheimer & Co.	2033 ¹	4.000%	3.100%			
SumRidge Partners	2034 ¹	4.000%	3.100%			
Sierra Pacific Securities	2035 ²	3.500%	3.300%			
Celadon Financial Group, LLC	2036 ²	3.500%	3.300%			
Isaak Bond Investments, Inc.	2037 ³	3.500%	3.400%			
Carty & Company, Inc.	2038 ³	3.500%	3.400%			
UMB Bank, N.A.						
Wintrust Investments, LLC						
FMS Bonds Inc.						
Midland Securities						
First Southern LLC						
Dinosaur Securities						
First Bankers' Banc Securities, Inc.						
Mountainside Securities LLC						
StoneX Financial Inc.						
Valdes and Moreno						
Commerce Bank, N.A.						
Seaport Global Holdings LLC						

* Subsequent to bid opening the issue size was decreased to \$2,925,000.

Adjusted Price - \$3,020,023.80

Adjusted Net Interest Cost - \$382,048.84

Adjusted TIC - 3.2740%

¹ \$420,000 Term Bond due 2034 with mandatory redemption in 2033.

² \$460,000 Term Bond due 2036 with mandatory redemption in 2035.

³ \$490,000 Term Bond due 2038 with mandatory redemption in 2037.

BUILDING COMMUNITIES. IT'S WHAT WE DO.

✉ info@ehlers-inc.com

☎ 1 (800) 552-1171

🌐 www.ehlers-inc.com

May 23, 2022
City Council Meeting Minutes
19

NAME OF BIDDER	MATURITY (February 1)	RATE	REOFFERING YIELD	PRICE	NET INTEREST COST	TRUE INTEREST RATE
NORTHLAND SECURITIES, INC. Minneapolis, Minnesota				\$3,036,593.80	\$919,473.72	3.2979%
BOK FINANCIAL SECURITIES, INC. Milwaukee, Wisconsin				\$3,193,223.25	\$997,667.86	3.4664%

Bid Tabulation
City of Maplewood, Minnesota
\$3,070,000* General Obligation Improvement Bonds, Series 2022A

May 23, 2022

Page 2

EXHIBIT B
FORM OF BOND

No. R-_____

\$_____

UNITED STATES OF AMERICA
STATE OF MINNESOTA
COUNTY OF RAMSEY
CITY OF MAPLEWOOD

GENERAL OBLIGATION IMPROVEMENT BOND
SERIES 2022A

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>	<u>CUSIP</u>
	_____, 20__	June 15, 2022	

Registered Owner: Cede & Co.

The City of Maplewood, Minnesota, a duly organized and existing municipal corporation in Ramsey County, Minnesota (the “City”), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the principal sum of \$_____ on the maturity date specified above, with interest thereon from the date hereof at the annual rate specified above (calculated on the basis of a 360 day year of twelve 30 day months), payable February 1 and August 1 in each year, commencing February 1, 2023, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check or draft by Bond Trust Services Corporation, Roseville, Minnesota, as Bond Registrar, Paying Agent, Transfer Agent and Authenticating Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the City have been and are hereby irrevocably pledged.

The City may elect on February 1, 2031, and on any day thereafter to prepay the Bonds due on or after February 1, 2032. Redemption may be in whole or in part and if in part, at the option of the City and in such manner as the City will determine. If less than all Bonds of a maturity are called for redemption, the City will notify The Depository Trust Company (“DTC”) of the particular amount of such maturity to be prepaid. DTC will determine by lot the amount of each participant’s interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments will be at a price of par plus accrued interest.

The Bonds maturing on February 1, 2034, February 1, 2036, and February 1, 2038 shall hereinafter be referred to as the “Term Bonds.” The principal amount of the Term Bonds subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bonds credited against future mandatory sinking fund redemptions of such Term Bond in such order

May 23, 2022
City Council Meeting Minutes
22

as the City shall determine. The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

<u>Sinking Fund Installment Date</u>	<u>Principal Amount</u>
<u>February 1, 2034 Bond</u>	
2033	\$205,000
2034*	215,000
<hr/>	
<i>* Maturity</i>	
<u>February 1, 2036 Term Bond</u>	
2035	\$225,000
2036*	235,000
<hr/>	
<i>* Maturity</i>	
<u>February 1, 2038 Term Bond</u>	
2037	\$240,000
2038*	250,000
<hr/>	
<i>* Maturity</i>	

This Bond is one of an issue in the original aggregate principal amount of \$2,925,000, all of like original issue date and tenor, except as to number, maturity date, redemption privilege, and interest rate, all issued pursuant to a resolution adopted by the City Council on May 23, 2022 (the “Resolution”), for the purpose of providing money to defray the expenses incurred and to be incurred in making certain assessable local improvements, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota, including Minnesota Statutes, Chapters 429 and 475, as amended, and the principal hereof and interest hereon are payable in part from special assessments against property specially benefited by local improvements and in part from ad valorem taxes for the City’s share of the cost of the improvements, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the City are irrevocably pledged for payment of this Bond and the City Council has obligated itself to levy additional ad valorem taxes on all taxable property in the City in the event of any deficiency in special assessments and taxes pledged, which additional taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof of single maturities.

The City Council has designated the issue of Bonds of which this Bond forms a part as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) relating to disallowance of interest expense for financial institutions and within the \$10 million limit allowed by the Code for the calendar year of issue.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the City at the principal office of the Bond Registrar, by the registered owner hereof in person or by the owner’s attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Bond Registrar, duly executed by the registered owner or the owner’s attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the City will cause a new Bond or Bonds to be issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at

the same rate and maturing on the same date, subject to reimbursement for any tax, fee or governmental charge required to be paid with respect to such transfer or exchange.

The City and the Bond Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the City nor the Bond Registrar will be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED AND AGREED that all acts, conditions and things required by the Constitution and laws of the State of Minnesota, to be done, to exist, to happen and to be performed preliminary to and in the issuance of this Bond in order to make it a valid and binding general obligation of the City in accordance with its terms, have been done, do exist, have happened and have been performed as so required, and that the issuance of this Bond does not cause the indebtedness of the City to exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Bond Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, the City of Maplewood, Ramsey County, Minnesota, by its City Council, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Mayor and City Manager and has caused this Bond to be dated as of the date set forth below.

Dated: June __, 2022

CITY OF MAPLEWOOD, MINNESOTA

(Facsimile)
Mayor

(Facsimile)
City Manager

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

BOND TRUST SERVICES CORPORATION

By _____
Authorized Representative

ABBREVIATIONS

The following abbreviations, when used in the inscription on the face of this Bond, will be construed as though they were written out in full according to applicable laws or regulations:

May 23, 2022
City Council Meeting Minutes
24

TEN COM -- as tenants in common

UNIF GIFT MIN ACT

Custodian _____

(Cust) _____ (Minor) _____

TEN ENT -- as tenants by entireties

under Uniform Gifts or Transfers to Minors
Act, State of _____

JT TEN -- as joint tenants with right of
survivorship and not as tenants in common

Additional abbreviations may also be used though not in the above list.

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto
_____ the within Bond and all rights thereunder, and does
hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond
on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor's signature to this assignment must correspond with the name as it
appears upon the face of the within Bond in every particular, without alteration or
any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities
Transfer Agent Medallion Program ("STAMP"), the Stock Exchange Medallion Program ("SEMP"), the
New York Stock Exchange, Inc. Medallion Signatures Program ("MSP") or other such "signature guarantee
program" as may be determined by the Registrar in addition to, or in substitution for, STAMP, SEMP or
MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Bond Registrar will not effect transfer of this Bond unless the information concerning the
assignee requested below is provided.

Name and Address:

(Include information for all joint owners if this Bond is
held by joint account.)

Please insert social security or other identifying
number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

Date of Registration

Registered Owner

Signature of
Officer of Registrar

Cede & Co.
Federal ID #13-2555119

(The remainder of this page is intentionally left blank.)

EXHIBIT C

TAX LEVY SCHEDULE

TAX LEVY CALCULATION

Issue ID# 340379

City of Maplewood, MN

Dated Date: 6/15/2022

\$2,925,000 General Obligation Improvement Bonds,
Series 2022A

Call Date: 2/1/2031

Tax Levy Year	Tax Collect Year	Bond Pay Year	Total P & I	P & I @ 105%	Net Levy
2021	/	2022	69,212.50	72,673.13	72,673.13 *
2022	/	2023	255,250.00	268,012.50	268,012.50
2023	/	2024	259,450.00	272,422.50	272,422.50
2024	/	2025	253,250.00	265,912.50	265,912.50
2025	/	2026	257,050.00	269,902.50	269,902.50
2026	/	2027	255,450.00	268,222.50	268,222.50
2027	/	2028	258,650.00	271,582.50	271,582.50
2028	/	2029	256,450.00	269,272.50	269,272.50
2029	/	2030	264,050.00	277,252.50	277,252.50
2030	/	2031	256,050.00	268,852.50	268,852.50
2031	/	2032	255,050.00	267,802.50	267,802.50
2032	/	2033	256,850.00	269,692.50	269,692.50
2033	/	2034	258,250.00	271,162.50	271,162.50
2034	/	2035	260,375.00	273,393.75	273,393.75
2035	/	2036	257,150.00	270,007.50	270,007.50
2036	/	2037	258,750.00	271,687.50	271,687.50
Totals			3,931,287.50	4,127,851.88	4,127,851.88

* The City will use funds on hand in an amount sufficient to make the first year's interest payments.



Seconded by Councilmember Cave

Ayes – All

The motion passed.

J. NEW BUSINESS

1. Rental Licensing and Excessive Calls for Service

- a. Ordinance Amending Maplewood City Code Pertaining to Licensing of Rental Dwellings and Repeat Nuisance Service Calls**
- b. Resolution Authorizing Publication of Ordinance by Title and Summary (4 votes)**

Community Development Thomson gave the staff report.

Councilmember Juenemann moved to adopt the Ordinance Amending Maplewood City Code Pertaining to Licensing of Rental Dwellings and Repeat Nuisance Service Calls.

Ordinance 1030

AN ORDINANCE AMENDING CHAPTER 12 AND CHAPTER 24 OF THE MAPLEWOOD CITY CODE PERTAINING TO LICENSING OF RENTAL DWELLINGS AND REPEAT NUISANCE SERVICE CALLS

THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MINNESOTA ORDAINS AS FOLLOWS:

Section 1. Section 12-600 of the Maplewood City Code is hereby amended as follows:

Sec. 12-600. Purpose.

It is the purpose of this chapter to protect the public health, safety and welfare of the city by adopting a rental dwelling licensing, inspection, and maintenance program that corrects substandard conditions, maintains standards for existing and newly constructed rental dwellings, protects the safety of residents and the community and ensures neighborhood stability in the city. The operation of rental properties is a business enterprise that includes certain responsibilities. Rental dwelling owners and managers are responsible to take such reasonable steps as are necessary to ensure that the residents who occupy such rental units, as well as neighboring properties, may pursue the quiet enjoyment of the normal activities of life in surroundings that are safe, secure, sanitary, free from noise, nuisances and annoyances, and free from unreasonable fears about safety of persons and property.

Section 2. Section 12-608 of the Maplewood City Code is hereby amended as follows:

Sec. 12-608. Tenant background checks and roster.

As a condition of the license, the licensee must, as a continuing obligation, conduct a criminal background check on all prospective tenants and maintain a current roster of tenants and other persons who have a lawful right to occupy the rental dwelling. The licensee must designate the name of the person or persons who will have possession of the roster and must promptly notify the city manager of any change in the identity, address or telephone numbers of the designee. The roster must be available for inspection by city officials upon request. If a person under investigation by the city claims a lawful right to occupy a rental dwelling or be

present on the rental property, the city manager may request to inspect the lease for the unit in which the person claims to reside. Upon such request, the licensee shall provide the lease for inspection by the city manager and cooperate in identifying persons with a lawful right to be present on the rental property.

Section 3. Section 12-614 of the Maplewood City Code is hereby amended as follows:

Sec. 12-614. Maintenance standards.

- (a) It is the responsibility of the licensee to assure that every rental dwelling is maintained in compliance with all city ordinances and state and federal laws. A violation of any of the following City Code titles or chapters constitutes a violation of this chapter and a public nuisance and may be abated under the provisions of the Nuisances chapter (18-26) or Administrative Offenses chapter (section 1-17) of City Code:
 - (1) Building and Building Regulations Code (chapter 12),
 - (2) Zoning Code (chapter 44),
 - (3) Animals Code (chapter 10),
 - (4) Fire Prevention and Protection Code (chapter 20),
 - (5) Offenses and Miscellaneous Provisions (chapter 24),
 - (6) Environment (chapter 18).
- (b) *Snow and ice removal.* Rental dwellings containing four or more dwelling units must remove snowfalls of one inch or more, or successive snowfalls accumulating to a depth of one inch or more, from all walkways, sidewalks and steps within 12 hours of cessation of the snowfall. Rental dwellings containing four or more dwelling units must remove snowfalls of three inches or more, or successive snowfalls accumulating to a depth of three inches or more from parking aisles, parking areas, and drives within 72 hours of cessation of the snowfall.
- (c) *Inspections.* The building official, fire chief, police chief and their respective representatives are authorized to make inspections reasonably necessary to enforce this chapter. All authorized inspectors have the authority to enter any rental dwelling at all reasonable times. Pursuant to Minn. Stats. § 504B.211, the licensee is responsible for scheduling the inspection and notifying any existing tenant of the inspection. The licensee must provide access to the requesting city official at the date and time of the scheduled inspection. Failure to provide access for any reason may result in a re-inspection fee, in addition to any other sanctions imposed for noncompliance.
- (d) *Access by occupant.* Each occupant of a rental dwelling shall give the licensee or manager or authorized city official access to any part of such rental dwelling at reasonable times for the purpose of inspection, maintenance, repairs or alterations as are necessary to comply with the provisions of this chapter.
- (e) *Solid waste.* Rental dwellings must comply with the Solid Waste Management Ordinance (chapter 30) for trash and recycling collection.

Section 4. Section 12-615 of the Maplewood City Code is hereby amended as follows:

Sec. 12-615. License denial, suspension, or revocation.

- (a) *Grounds for denial, suspension or revocation.* The city manager may deny or not renew a license and the city council may revoke or suspend a license for any of the following reasons that shall also constitute a violation of this chapter:
- (1) The property does not conform to City Code;
 - (2) The property does not comply with a health, building, maintenance, or other provisions of the City Code or state law;
 - (3) The licensee has failed to pay the license fee, inspection fees, or a fine that has been imposed;
 - (4) The licensee has made fraudulent statements, misrepresentations, or false statements in the application or investigation or in any information required by this chapter;
 - (5) The licensee has been convicted of a background check crime as defined in Minn. Stats. § 299C.67, subd. 2, as may be amended from time to time, or any crime related to the licensed business, and failure to show, by competent evidence, rehabilitation and present fitness to perform the duties of the business;
 - (6) Operating or allowing the rental property to be used in such a manner as to constitute a breach of the peace, a menace to the health, safety, and welfare of residents or the public, or a disturbance of the peace, comfort or safety of the residents or the public, upon recommendation of the chief of police;
 - (7) Actions unauthorized or beyond the scope of the license granted;
 - (8) The licensee's rental license to operate another rental dwelling in the City of Maplewood or in another jurisdiction has been denied, revoked, or suspended within the past year;
 - (9) Failure to schedule or allow inspections of the licensed premises for the purpose of ensuring compliance with rental licensing requirements, City Code requirements, state building codes, or other applicable state or federal law;
 - (10) Failure to continuously comply with all conditions required in the approval of the license;
 - (11) Real estate taxes or city fees for the property are delinquent;
 - (12) Violation of any regulation or provision of the City Code applicable to the activity for which the license has been granted, or any regulation or state or federal law that may be applicable;
 - (13) Excessive calls for service as determined by the chief of police under section 1-15.5, or section 24-148 of the City Code based on the number and nature of the calls compared to the number of dwelling units on the property when the licensee has been notified of the calls by the chief of police and the licensee has failed to supply an appropriate written action plan for reducing the calls for service, or when the calls for service exceed an established threshold a second time within 12 months of completing an action plan for previously exceeding the threshold;
 - (14) Failure to actively pursue the eviction of tenants who have violated the provisions of the crime free lease addendum or who have otherwise created a nuisance in violation of the provisions of the written lease;
 - (15) Failure of the licensee to provide a copy of the lease or otherwise

- cooperate with the city manager in identifying individuals with a lawful right to occupy a rental dwelling or to be present on the rental property; or
- (16) Other good cause as determined by the city council after conducting a public hearing.
- (b) The city council may revoke a license or suspend a license for a set period of time or until violations of City Code, or state or federal law are corrected and, in addition, impose a civil penalty for each violation or impose a combination of these sanctions.
- (c) *Temporary suspension.* The city council may temporarily suspend a license pending a hearing on the suspension or revocation when, in its judgment, the public health, safety, and welfare is endangered by the continuance of the licensed activity.
- (d) *Notice.* Before the suspension or revocation of the rental license, the city must provide written notice informing the licensee of the right to a hearing. The notice must provide at least 20 calendar days notice of the time and place of the hearing and must state the grounds for the proposed suspension or revocation of the license. The notice may be served upon the licensee personally, by leaving the notice at the licensed premises with the designated manager, or by certified mail to the address listed on the license application.
- (e) *Hearing.* A hearing will be conducted before the city council at a public meeting. The licensee shall have the right to be represented by counsel, the right to respond to the charged violations, and the right to present evidence through witnesses. The rules of evidence do not apply to the hearing and the city council may rely on all evidence it determines to be reasonably credible. The determination to suspend or revoke the license shall be made upon a preponderance of the evidence. It is not necessary that criminal charges be brought in order to support a suspension or revocation of a license violation nor does the dismissal or acquittal of such a criminal charge operate as a bar to suspension or revocation.
- (f) *Final decision.* Following the hearing, the council may revoke or suspend the license for all or any part of the licensed premises, may stay the revocation or suspension upon such terms and conditions as it deems reasonable and necessary to accomplish the purposes of this chapter, or grant or continue the license. If the council suspends or revokes the rental license, the council may also order that any rent payable during the suspension or revocation period be paid into an escrow account to be maintained by the city. The city may use the escrowed funds to pay for the cost of abating violations at the property. Funds that remain in the escrow account after paying for abatement items shall be returned to the licensee upon the licensee receiving a valid rental license or upon the sale of the rental to an unrelated purchaser and after the rental dwelling has been brought into full compliance with City Code. The decision by the city council following a hearing is final. Upon a decision to suspend a license, no new application from the current licensee for the same rental dwelling will be accepted for a period of time specified in the council's decision, not exceeding one year. A decision to revoke a license will result in no new application being accepted from the same licensee for a minimum of one year.
- (g) *Appeal of decision to deny or not renew license.* If the city manager denies or does not renew a license, the licensee shall be notified in writing, specifying the reasons for denying or not renewing the license. If the licensee corrects the conditions leading to the denial or non-renewal within seven days, the city manager shall issue the license. A licensee whose license has been denied or

not renewed by the city manager may appeal the decision by filing with the city manager a written notice of appeal within seven days of receiving notice of the city manager's decision. The hearing will be conducted pursuant to section 12-615(e).

- (h) *Notification to tenants.* Upon denial, suspension, revocation or other enforcement action of a license, the city will notify all affected tenants of the action against the license. If the license is revoked or suspended the licensee may not let, rent or allow to be occupied any vacant dwelling units, or dwelling units that become vacant during the revocation or suspension period.

Section 5. Section 24-147 of the Maplewood City Code is hereby amended as follows:

Sec. 24-147. Scope and application.

This section applies to the owner of any private property which is the subject or location of repeat nuisance service calls by city officials, including locations in which persons under investigation for criminal activity reside or seek refuge. This section applies to any repeat nuisance service calls made by a city peace officer, part-time peace officer, community service officer, animal control, or other designated city official.

Section 6. Effective Date. This Ordinance shall be effective following its adoption and publication.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

Councilmember Juenemann moved to adopt the Resolution Authorizing Publication of the Ordinance by Title and Summary. (Requires 4 votes).

Resolution 22-05-2091
RESOLUTION AUTHORIZING PUBLICATION OF ORDINANCE
NO. 1030 BY TITLE AND SUMMARY

WHEREAS, the city council of the city of Maplewood has adopted Ordinance No.1030, an ordinance amending Chapter 12 and Chapter 24 of the Maplewood city code pertaining to licensing of rental dwellings and repeat nuisance service calls; and

WHEREAS, Minnesota Statutes, § 412.191, subd. 4, allows publication by title and summary in the case of lengthy ordinances or those containing charts or maps; and

WHEREAS, the ordinance is several pages in length; and

WHEREAS, the City Council believes that the following summary would clearly inform the public of the intent and effect of the ordinance.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Maplewood that the City Clerk shall cause the following summary of Ordinance No.1030 to be published in the official newspaper in lieu of the entire ordinance:

Public Notice

The Maplewood City Council has adopted Ordinance No. 1030 which amends Chapter 12 and Chapter 24 of the Maplewood City Code pertaining to licensing of rental dwellings and repeat nuisance service calls. The ordinance: (1) expands the purpose statement to explicitly include protecting the safety of residents and the community; (2) requires property owners and managers to cooperate with the city to identify persons that have a lawful right to reside and be present on the rental property; (3) corrects the city code citation for excessive calls for service to reference public safety calls for service; (4) expands the grounds for denial, suspension or revocation of a license to include the failure of the licensee to provide a copy of a tenant's lease, if requested by the city, or failure to cooperate with the city in identifying individuals with a lawful right to occupy a rental dwelling or be present on the rental property; and (5) expands the scope and application of the excessive calls for service ordinance to locations in which persons under investigation for criminal activity reside or seek refuge. The ordinance is effective upon adoption and publication.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

2. Public Works Mutual Aid Agreements

a. Resolution Authorizing The Public Works Mutual Aid Pact

b. Resolution Authorizing The Public Works Equipment Loan Agreement

Public Works Director Love gave the staff report.

Councilmember Juenemann moved to approve the resolution authorizing the Public Works Mutual Aid Pact and further authorize the Mayor and City Manager to sign the attached Public Works Mutual Aid Pact.

Resolution 22-05-2092

RESOLUTION AUTHORIZING THE PUBLIC WORKS MUTUAL AID PACT

WHEREAS, this agreement provides a process for units of government to share public works personnel and equipment with other agencies within the State of Minnesota; and

WHEREAS, the City of Maplewood desires to enter into said agreement which becomes effective upon the execution of the agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MAPLEWOOD, MINNESOTA hereby authorizes the public works mutual aid pact and the City Manager and Mayor are authorized to sign said agreement.

Seconded by Councilmember Villavicencio

Ayes – All

The motion passed.

Councilmember Juenemann moved to approve the attached resolution authorizing the Public Works Equipment Loan Agreement and further authorize the Mayor and City Manager to sign the attached Public Works Equipment Loan Agreement.

Resolution 22-05-2093

RESOLUTION AUTHORIZING THE PUBLIC WORKS EQUIPMENT LOAN AGREEMENT

WHEREAS, this agreement provides a process for units of government to loan public works equipment with other agencies within the State of Minnesota; and

WHEREAS, the equipment can be loaned in response to emergencies or normal operational needs; and

WHEREAS, the City of Maplewood has a resolution Authorizing The Public Works Joint Powers Mutual Aid Agreement; and

WHEREAS, the City of Maplewood desires to enter said agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MAPLEWOOD, MINNESOTA hereby authorizes the public works equipment loan agreement and the City Manager and Mayor are authorized to sign said agreement.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

3. Resolution Adopting the Fencing Consortium Joint Powers Agreement

Public Safety Director Bierdeman gave the staff report.

Councilmember Juenemann moved to approve the resolution adopting the Fencing Consortium Joint Powers Agreement.

Resolution 22-05-2094

RESOLUTION ADOPTING THE FENCING CONSORTIUM JOINT POWERS AGREEMENT

WHEREAS, the governmental units in the state have experienced an increase in incidences of civil unrest with violent and destructive actors who pose a threat to the public, public personnel, buildings, and critical infrastructure; and

WHEREAS, the First Amendment of the United States Constitution protects the freedom of speech, the press, and the right of the people peaceably to assemble, and to petition the government for a redress of grievances; and

WHEREAS, recent experience has shown that the use of anti-scale fencing has greatly de-escalated tension between law enforcement and protesters; and

WHEREAS, by de-escalating the tension, the anti-scale fencing helps to reduce the trauma on the community, improve the safety for all, minimize the impact on neighboring properties, and reduce the community resources that have to be committed to such events; and

WHEREAS, governmental units have recognized the need to have ready access to anti-scalable fencing as a tool for de-escalation and community safety while protecting against violent and destructive actors; and

WHEREAS, the best means for a governmental unit to access such fencing in a timely and cost-effective manner is to work cooperatively with other governmental units; and

WHEREAS, the Fencing Consortium Joint Powers Agreement ("Fencing JPA"), which is incorporated herein by reference, establishes a joint board to obtain and make available to members anti-scalable fencing in response to critical incidences, sets out the powers of the joint board, requires members to pay their share of the fencing costs and operational costs of the Fencing Consortium, requires members to provide staffing to assemble and disassemble the fencing as part of the Public Works Mutual Aid Pact, and otherwise provides for the operation of the Fencing Consortium as a joint powers entity; and

WHEREAS, the governmental unit is a member of the Public Works Mutual Aid Pact and is otherwise eligible to adopt the Fencing JPA; and

WHEREAS, it is in the best interests of the community to become a member and participate in the Fencing Consortium.

NOW, THEREFORE, BE IS RESOLVED, by the governing body as follows:

1. The Fencing JPA is hereby approved and adopted.
2. The City Manager is authorized and directed to make nominations and to cast votes on persons to be elected to the Fencing Consortium Board of Directors.
3. Staff are authorized and directed to do each of the following:
 - a. Submit a fully executed copy of this Resolution as directed in the Fencing JPA to indicate membership in the Fencing Consortium;
 - b. Designate a primary and secondary point of contact for the Fencing Consortium for administrative purposes.
 - c. Coordinate with the other Fencing Consortium members and the Board on the selection of staff from the public works department to serve on the fencing deployment team; and
 - d. To take such other actions as may be needed to carry out the intent of this Resolution and as may be required under the terms of the Fencing JPA.

Seconded by Councilmember Cave

Ayes – All

The motion passed.

4. Resolution Approving Plans And Specifications And Advertising For Bids For The Parkway Drive Improvements, City Project 21-09

Public Works Director Love gave the staff report.

Councilmember Juenemann moved to approve the resolution approving plans and specifications and advertising bids for Parkway Drive Improvements, City Project 21-09.

Resolution 22-05-2095
RESOLUTION APPROVING PLANS AND SPECIFICATIONS
AND ADVERTISING FOR BIDS

WHEREAS, the plans and specifications for the Parkway Drive Improvements, City Project 21-09, have been prepared by (or under the direction of) the City Engineer, who has presented such plans and specification to the City Council for approval,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MAPLEWOOD, MINNESOTA:

1. Such plans and specifications are hereby approved and ordered placed on file in the office of the City Engineer.
2. The City Clerk or office of the City Engineer shall prepare and cause to be inserted into the official paper and Finance and Commerce an advertisement for bids upon the making of such improvement under such approved plans and specifications. The advertisement shall be published twice, at least twenty-one days before the date set for bid opening, shall specify the work to be done, shall state that bids will be received online only at QuestCDN.com until 10:00 A.M. on the 11th day of July 2022, at which time the bids will be opened and publicly read at the Office of the City Engineer, City of Maplewood, 1902 County Road B East, Maplewood, MN 55109. A certified check or bid bond, payable to the City of Maplewood, Minnesota for five percent of the amount of such bid is required.
3. The City Clerk and City Engineer are hereby authorized and instructed to receive, open, and read aloud bids received at the time and place herein noted, and to tabulate the bids received. The City Council will consider the bids, and the award of a contract, at the regular City Council meeting of July 11th, 2022.

Seconded by Councilmember Knutson

Ayes – All

The motion passed.

K. AWARD OF BIDS

None

L. ADJOURNMENT

Mayor Abrams adjourned the meeting at 9:11 p.m.

CITY COUNCIL STAFF REPORT
Meeting Date June 13, 2022

REPORT TO: City Council

REPORT FROM: Melinda Coleman, City Manager

PRESENTER: Melinda Coleman, City Manager

AGENDA ITEM: Council Calendar Update

Action Requested: ☐ Motion ☒ Discussion ☐ Public Hearing

Form of Action: ☐ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

This item is informational and intended to provide the Council an indication on the current planning for upcoming agenda items and the Work Session schedule. These are not official announcements of the meetings, but a snapshot look at the upcoming meetings for the City Council to plan their calendars.

Recommended Action:

No motion needed. This is an informational item.

Upcoming Agenda Items and Work Sessions Schedule:

June 27 Workshop: Preliminary Review of 2023 – 2027 CIP; Fire/EMS Staffing Study
 Council Meeting: Purple Line Update

July 11 EDA Meeting

Council Comments:

Comments regarding Workshops, Council Meetings or other topics of concern or interest.

1. Research Lead Pipe Replacement Programs: May 23, 2022

Council Schedule for Maplewood Living through January 2023:

July 2022	To Be Determined	June 15
August 2022	Nikki Villavicencio	July 15
September 2022	Rebecca Cave	August 17
October 2022	Candidate Profiles	September 9 – EARLY deadline
November 2022	TBD	October 17
December 2022	City Manager Coleman	November 17
Jan 2023	The Mayor	December 16

**If a council member files for re-election in 2022 they will not be allowed to write an article for the Maplewood Living.*

Maplewood Community Events 2022

F1a

June

- 9 PS** Summer Grill Out – Pondview Apartments, 2565 Ivy Ave, 4 - 5:30 pm
- 11 PNR** National Get Outdoors Day Treasure Hunt
- 15 PS** Summer Grill Out – Silver Ridge Apartments, 2330 Stillwater Ave E, 4 - 5:30 pm
- 15 ALL** Touch-A-Truck – YMCA, 2100 White Bear Ave N, 6 - 8 pm
- 23 PS** Summer Grill Out – Edgerton Highlands, 500 Skillman Ave E, 4 - 5:30 pm

July

- Month PNR** Parks Photo Scavenger Hunt
- 4 ALL** City Fourth of July Celebration
- 7 PS** Summer Grill Out – Concordia Arms, 2030 Lydia Ave E, 4 - 5:30 pm
- 14 PS** Summer Grill Out – Edgerton Manor, 2021 Edgerton St N, 4 - 5:30 pm
- 27 PNR** July Celebrate Summer Event

August

- 2 PS** National Night Out
- 31 PNR** August Celebrate Summer Event

September

October

- 29 PNR** Halloween Event at Bruentrup Farm

CITY COUNCIL STAFF REPORT
Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager
REPORT FROM: Ellen Paulseth, Finance Director
PRESENTER: Ellen Paulseth, Finance Director
AGENDA ITEM: 2021 Annual Comprehensive Financial Report

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing
Form of Action: ☐ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

The City Council will review and consider acceptance of the 2021 Annual Comprehensive Financial Report. The City's external auditors, BerganKDV, will present the report. The auditors issued an unmodified opinion on the report, the highest opinion given.

Recommended Action:

Motion to accept the Maplewood 2021 Annual Comprehensive Financial Report.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is N/A
Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☐ Other: N/A

Strategic Plan Relevance:

☒ Community Inclusiveness ☒ Financial & Asset Mgmt ☒ Environmental Stewardship
☒ Integrated Communication ☒ Operational Effectiveness ☒ Targeted Redevelopment

Minnesota law requires the City to have an annual external audit. The audit provides reasonable assurance to the City Council and stakeholders that the financial statements are free of material misstatement and that the financial report is complete and reliable.

Background:

The Annual Comprehensive Financial Report (ACFR) of the City is complete for the year-ended December 31, 2021. The report is the City's official annual report prepared by the Finance Department. The certified public accounting firm BerganKDV has audited the information contained in the report. Their unmodified opinion on the fair presentation of the financial statements is included within the report. The report includes the Independent Auditor's Report and the Reports on Compliance with Government Auditing Standards Uniform Grant Guidance. A Legal Compliance Report and Communications Letter are included for your review. There were no audit findings.

Members of the City Council have received a copy of the Annual Comprehensive Financial Report and supporting documentation. An electronic version will be available on the City's website.

Attachments:

1. BerganKDV PowerPoint
2. BerganKDV Communications Letter
3. BerganKDV Legal Compliance Report
4. Maplewood Annual Comprehensive Financial Report for the Year Ended December 31, 2021



**DO
MORE.**

City of Maplewood

Audit and Financial Statement Presentation

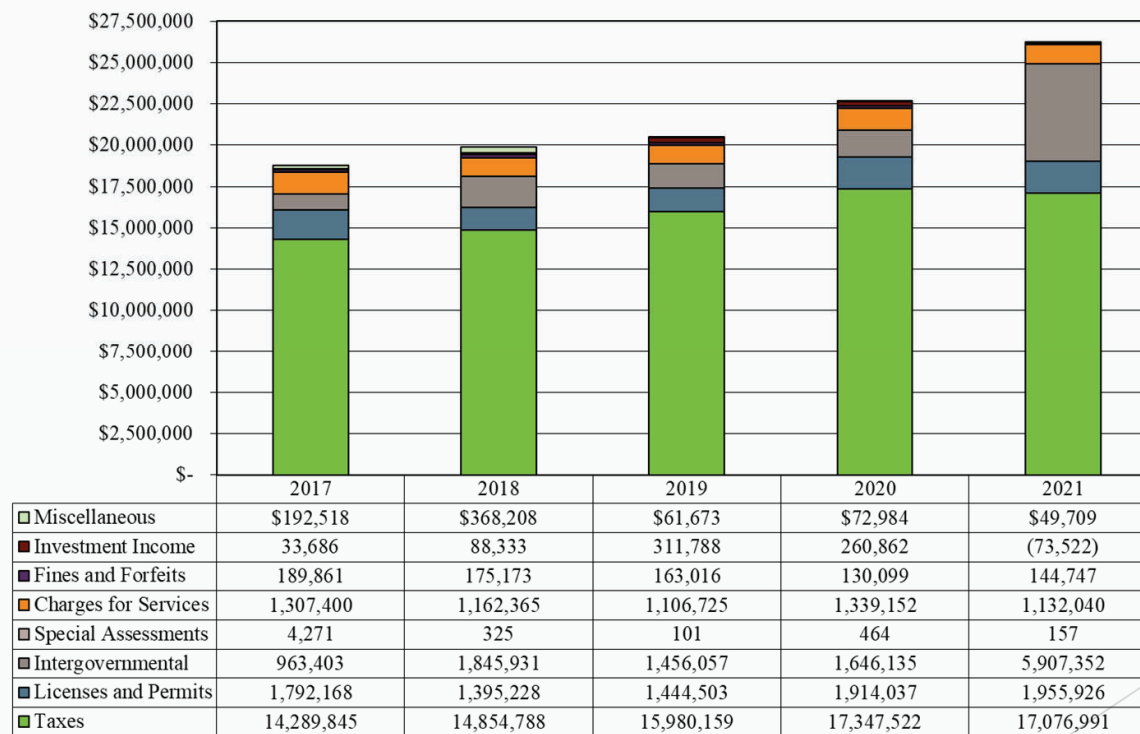
December 31, 2022

bergankov

Independent Auditor's Report

- Independent Auditor's Report "unmodified" or "clean" opinion.
- *Government Auditing Standards* – no significant deficiencies or material weaknesses in internal control
- Single Audit Uniform Guidance - no compliance or internal control findings over major federal program (ARPA)
- Independent Auditor's Report on Minnesota Legal Compliance – no compliance findings

General Fund Revenues



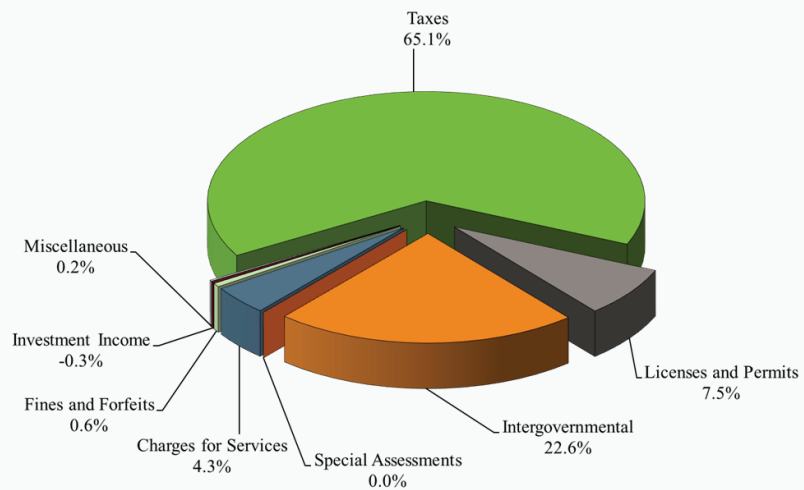
General Fund

Budget and Actual Revenues by Source

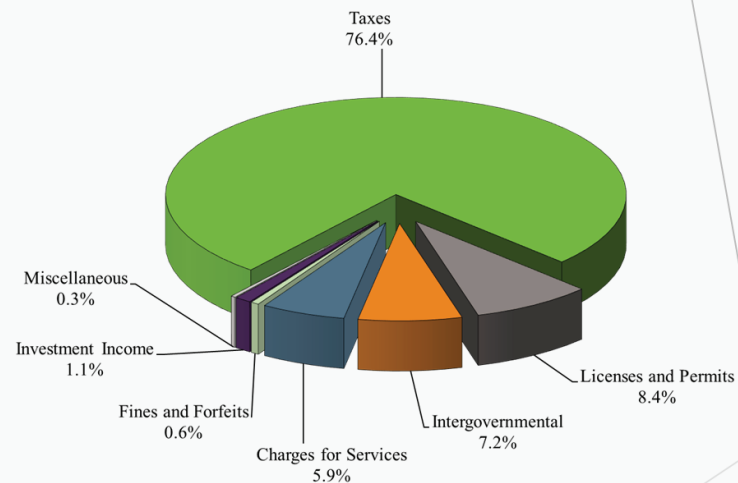
	Budget	Actual	Over/(Under) Budget	Percent
Taxes	\$ 17,324,330	\$ 17,076,991	\$ (247,339)	-1.4%
Licenses and permits	1,586,000	1,955,926	369,926	23.3%
Intergovernmental	5,711,104	5,907,352	196,248	3.4%
Special assessments	-	157	157	100.0%
Charges for services	1,067,500	1,132,040	64,540	6.0%
Fines and forfeits	160,000	144,747	(15,253)	-9.5%
Investment income	50,000	(73,522)	(123,522)	-247.0%
Miscellaneous	52,840	49,709	(3,131)	-5.9%
Transfers and other sources	1,290,000	1,317,937	27,937	2.2%
Total revenue and other financing sources	\$ 27,241,774	\$ 27,511,337	\$ 269,563	1.0%

General Fund Revenues

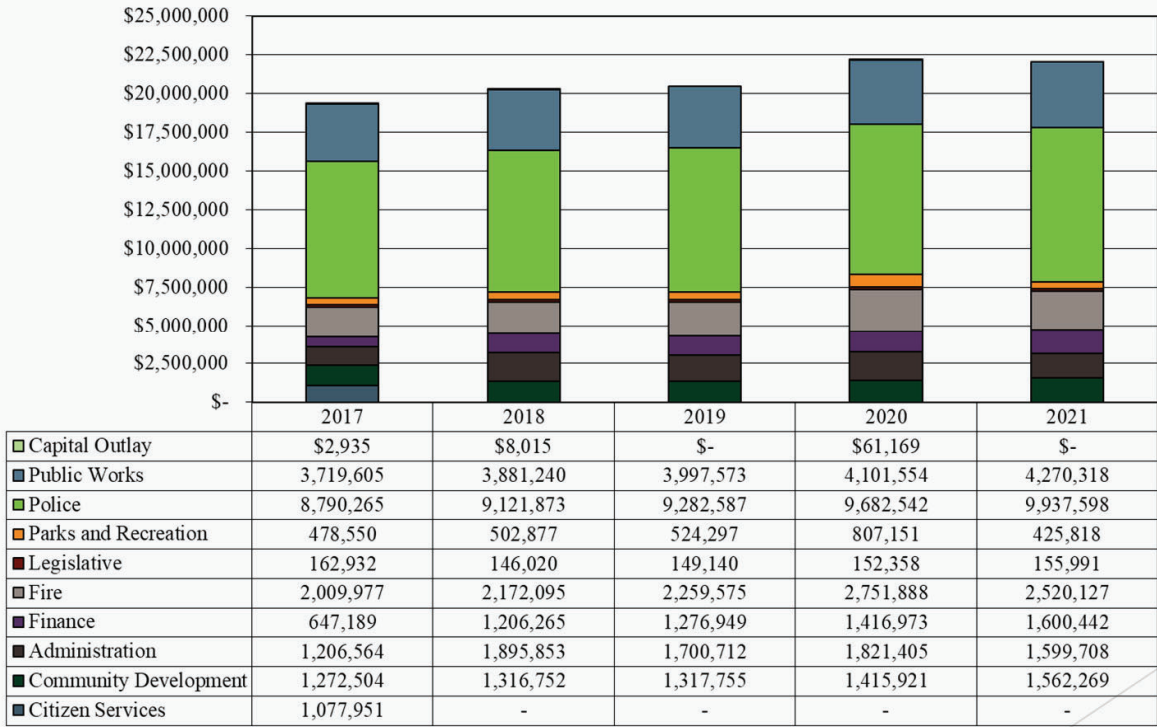
2021 General Fund Revenues



2020 General Fund Revenues



General Fund Expenditures



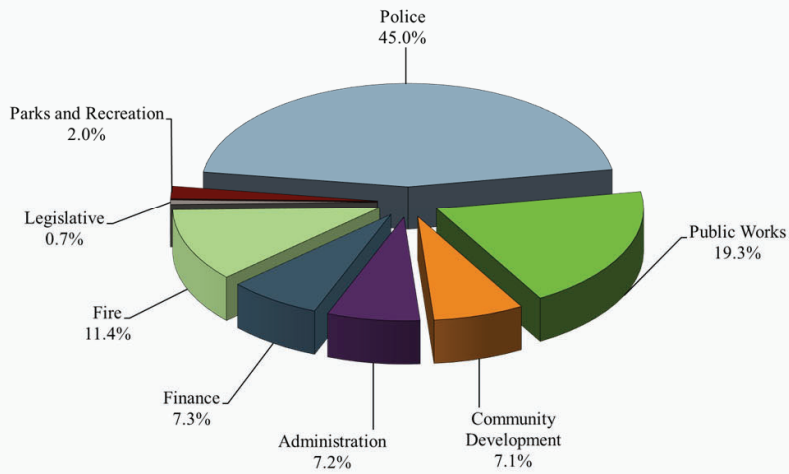
General Fund

Budget and Actual Expenditures by Function

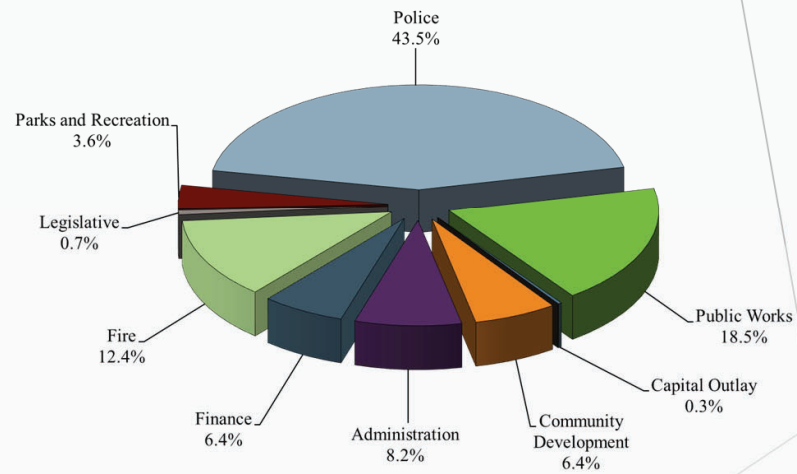
	Budget	Actual	Over/(Under) Budget	Percent
Community Development	\$ 1,550,630	\$ 1,562,269	\$ 11,639	0.8%
Administration	1,863,190	1,599,708	(263,482)	-14.1%
Finance	1,436,150	1,600,442	164,292	11.4%
Fire	2,422,850	2,520,127	97,277	4.0%
Legislative	155,010	155,991	981	0.6%
Parks and Recreation	455,090	425,818	(29,272)	-6.4%
Police	10,413,750	9,937,598	(476,152)	-4.6%
Public Works	4,377,100	4,270,318	(106,782)	-2.4%
Transfers to other funds	1,703,833	1,703,833	-	100.0%
Total expenditures	\$ 24,377,603	\$ 23,776,104	\$ (601,499)	-2.5%

General Fund Expenditures

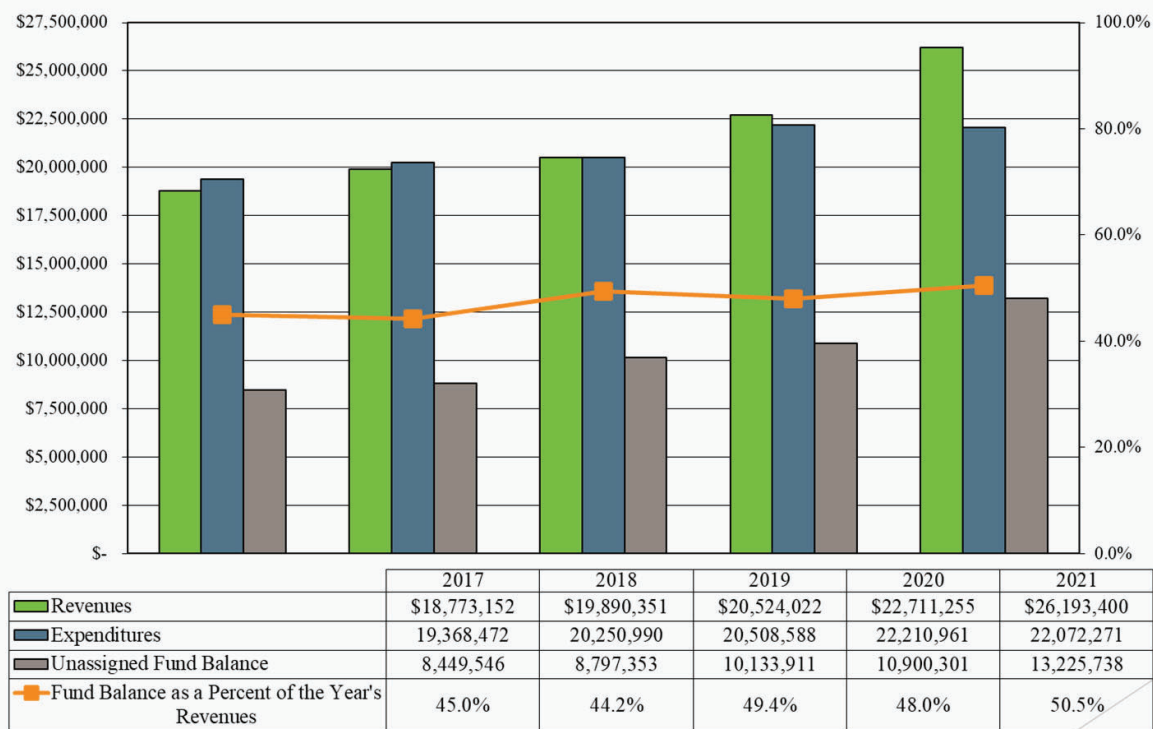
2021 General Fund Expenditures



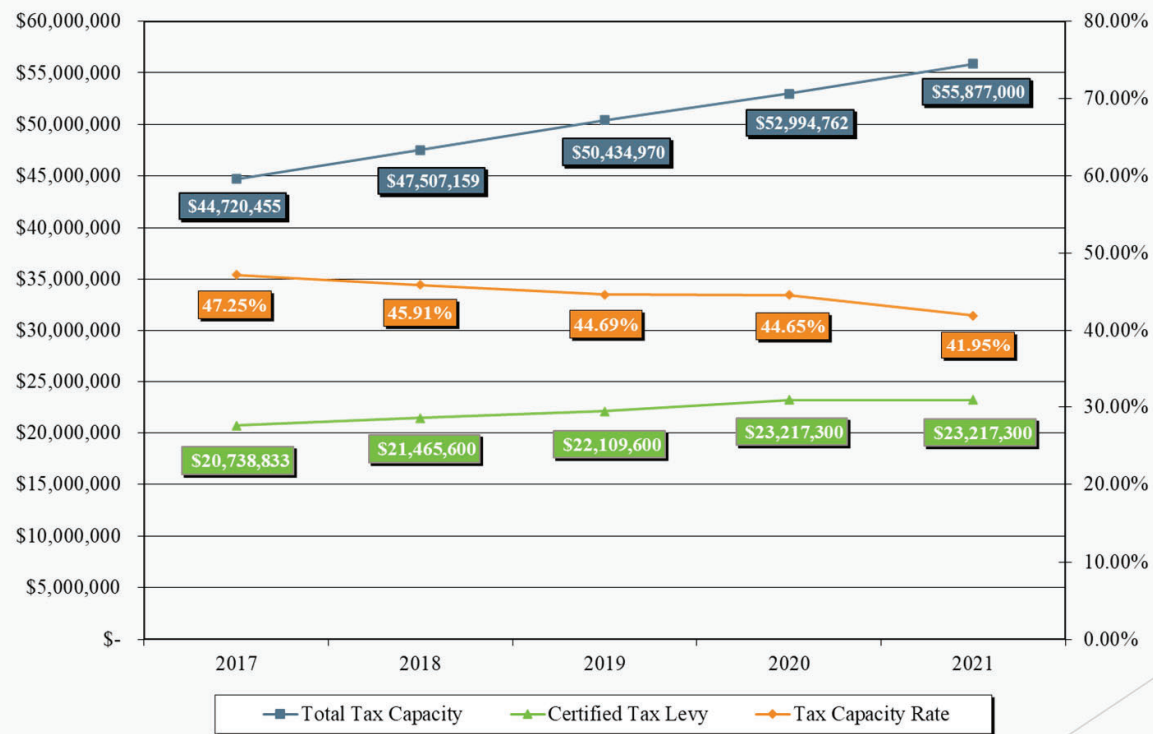
2020 General Fund Expenditures



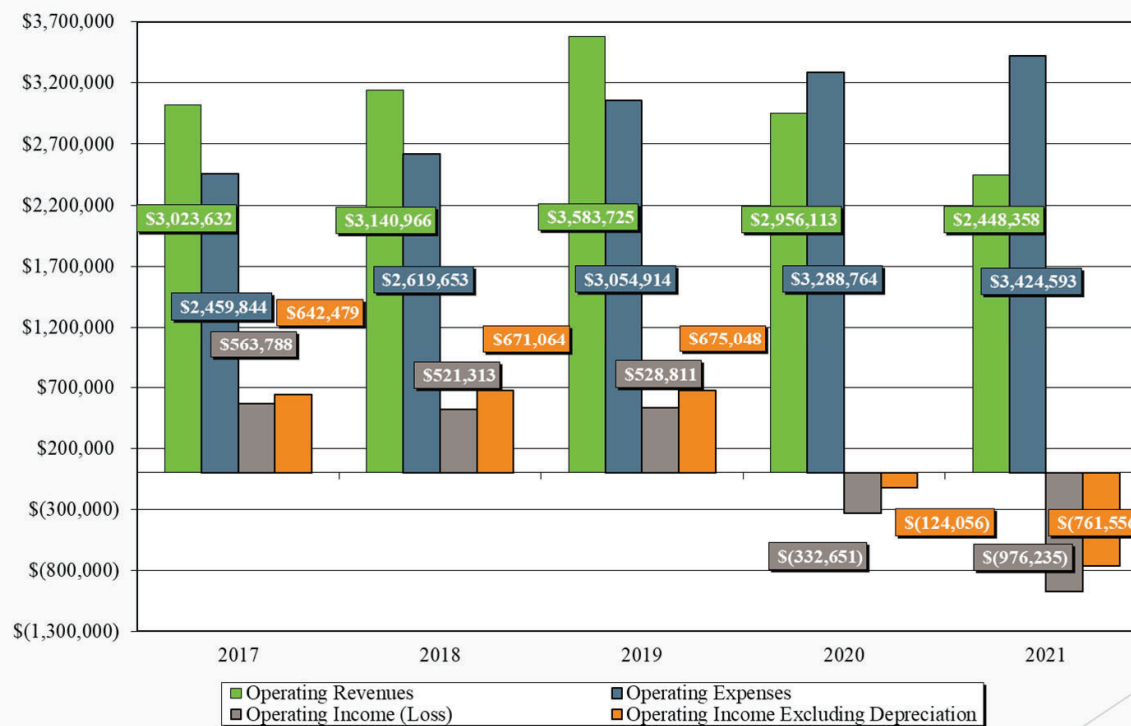
General Fund Operations



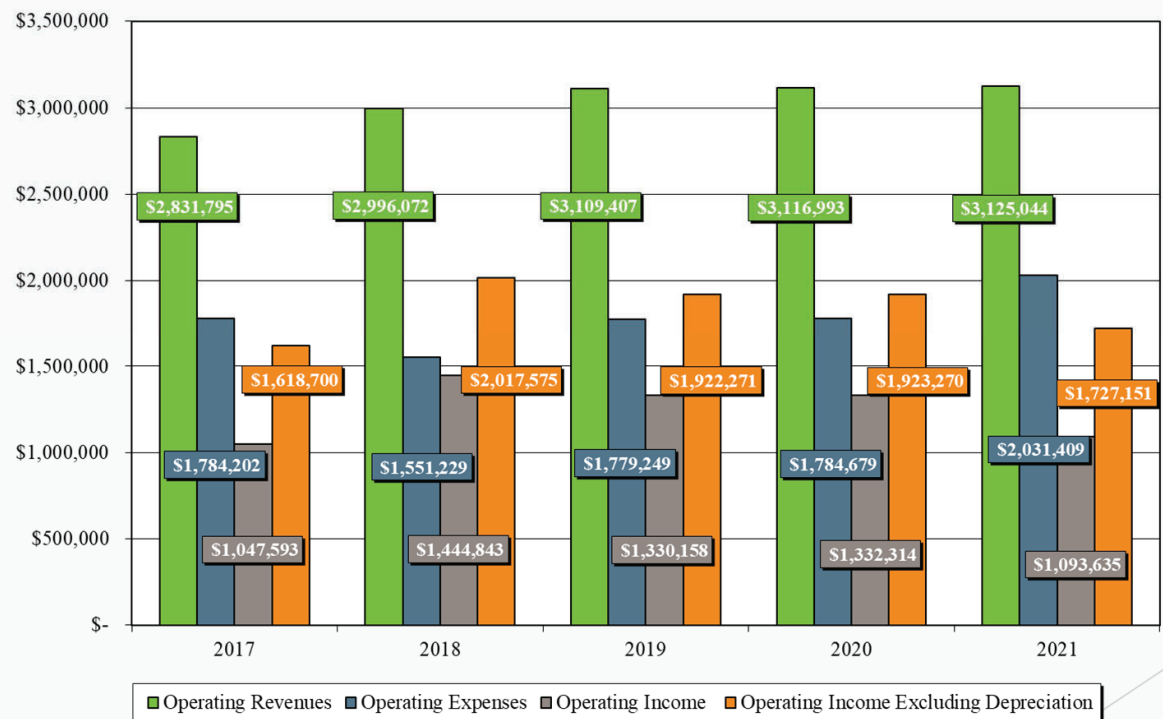
Tax Capacity, Levy, and Rates



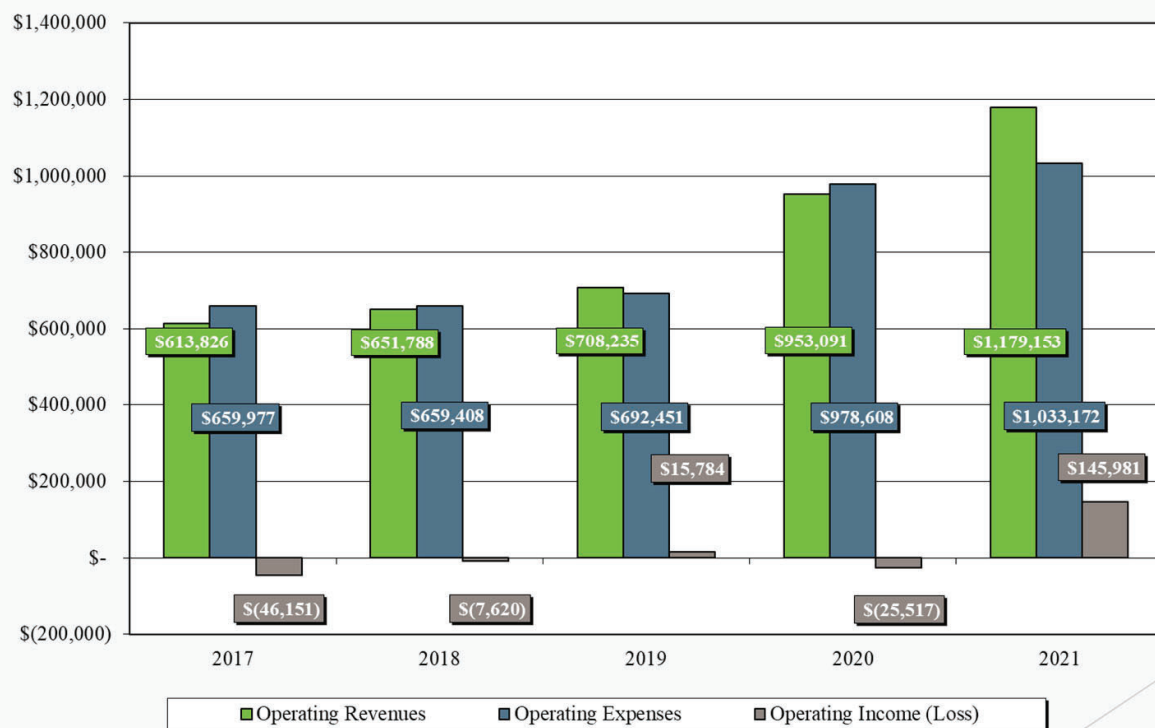
Ambulance Service Fund Operations



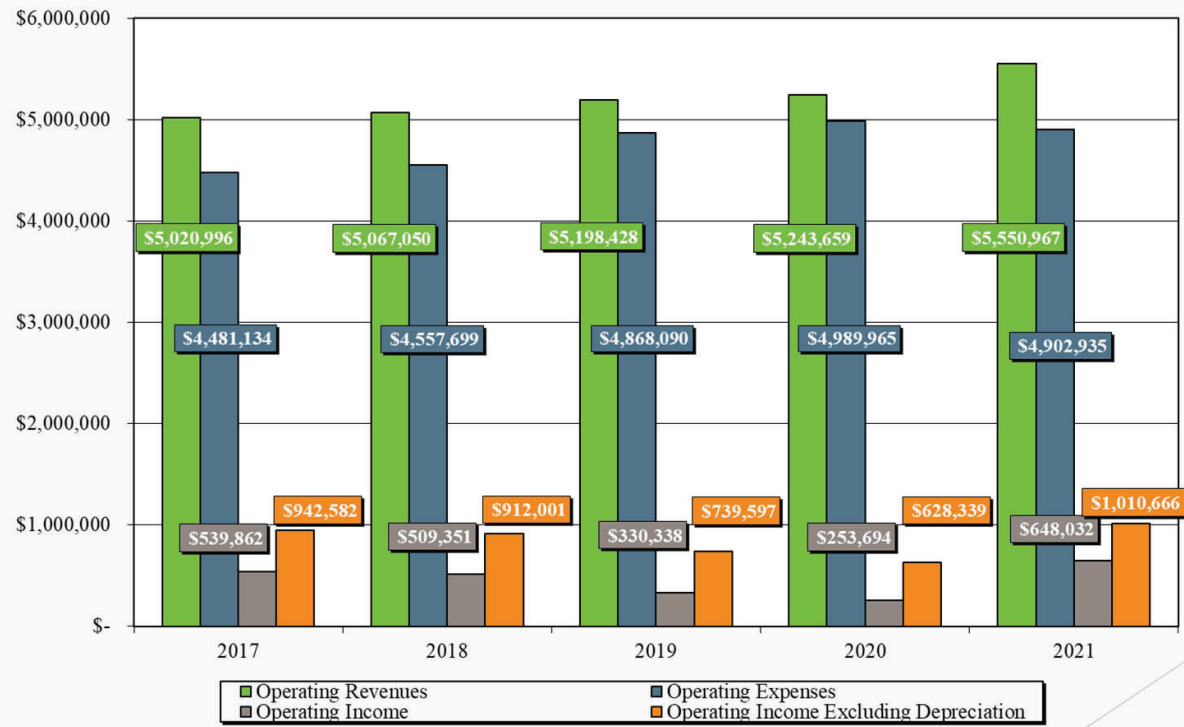
Environmental Utility Fund Operations



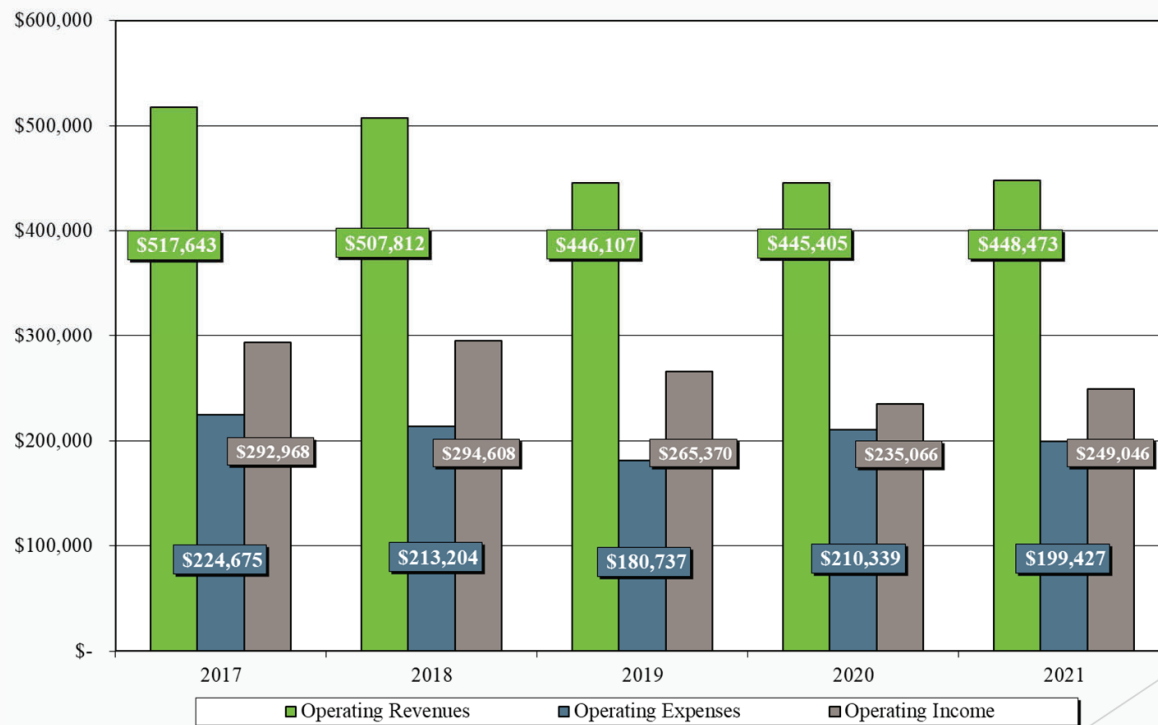
Recycling Project Fund Operations



Sanitary Sewer Fund Operations



Street Light Utility Fund Operations



QUESTIONS?

Matt Mayer

952-563-6800

Matt.Mayer@berganKDV.com





LET'S DO MORE, TOGETHER.
THANK YOU

LET'S DO MORE, TOGETHER.

THANK YOU

PASSION LED US HERE

BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

DO MORE.



berganKDV
bergankdv.com | #starthere

City of Maplewood
Communications Letter
December 31, 2021



**City of Maplewood
Table of Contents**

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements	1
Required Communication	3
Financial Analysis	7
Emerging Issue	20

**Report on Matters Identified as a Result of
the Audit of the Basic Financial Statements**

Honorable Mayor, Members of the City Council,
and Management
City of Maplewood
Maplewood, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Minnesota, as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America and the standards to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated May 24, 2022, on such statements.

This communication, which is an integral part of our audit, is intended solely for the information and use of the Members of the City Council, management and others within the City, and state oversight agencies and is not intended to be, and should not be, used by anyone other than these specified parties.

BerganKDV, Ltd.

Minneapolis, Minnesota
May 24, 2022

City of Maplewood Required Communication

We have audited the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended December 31, 2021. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our responsibility with respect to the other information in documents containing the audited basic financial statements and auditor's report does not extend beyond the basic financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information was not audited and we do not express an opinion or provide any assurance on it.

City of Maplewood Required Communication

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Our Responsibility in Relation to Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Risk of Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it is generally the largest line item impacting a City's change in fund balance or net position.
- Risk of Misappropriation of Assets – Misappropriation of Assets is considered a risk in substantially all engagements as assets may be misappropriated due to fraud or error.
- Risk of Management Override of Controls – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.

City of Maplewood Required Communication

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Depreciation – The City is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB, and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the City for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions, and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to basic financial statement users. The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

City of Maplewood Required Communication

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the City, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

City of Maplewood Financial Analysis

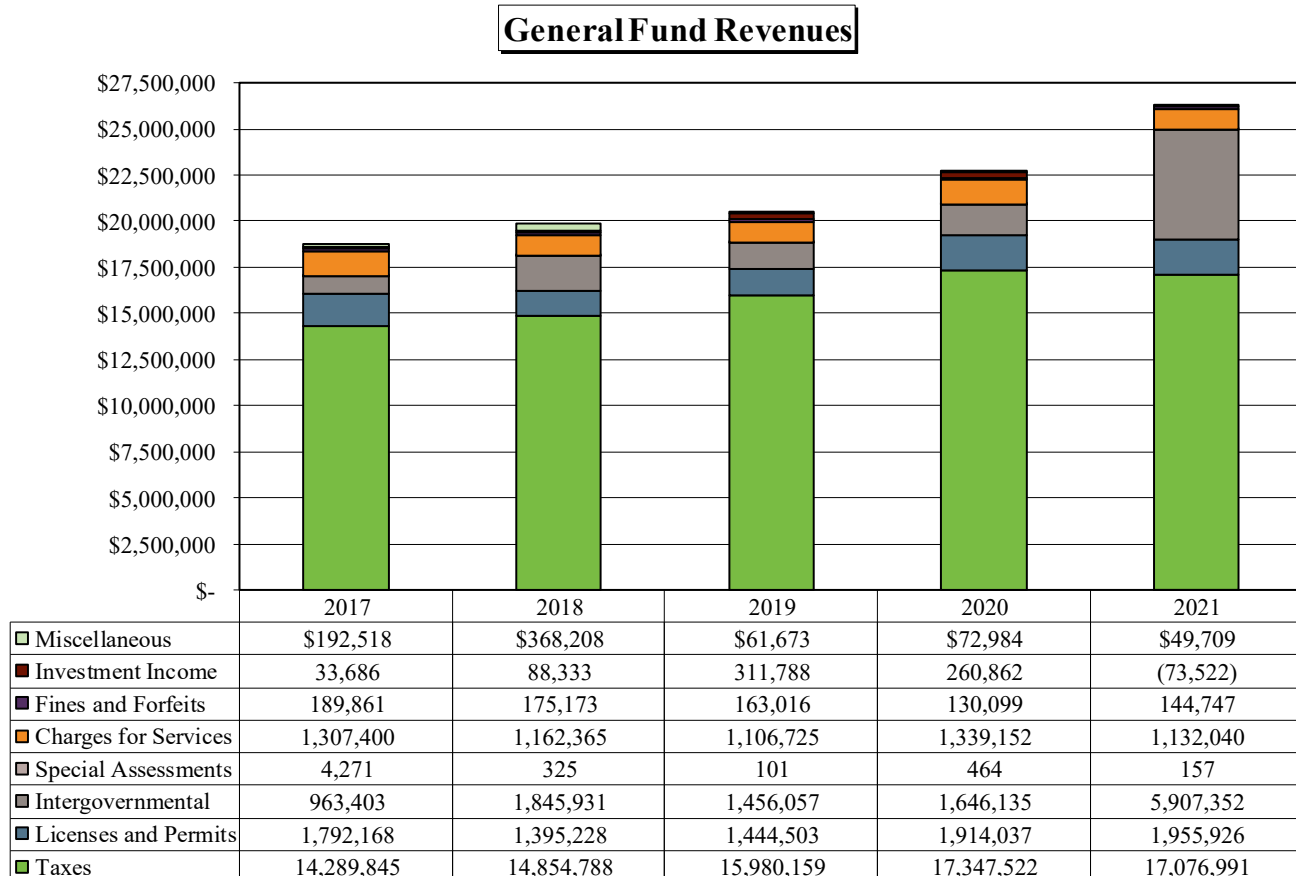
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the other information accompanying the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours. A subsequent discussion of this information should be useful for planning purposes.

General Fund Revenues

The General Fund revenues for the past five years are depicted in the following graph:



City of Maplewood Financial Analysis

General Fund Revenues (Continued)

General Fund revenues increased \$3,482,145, or 15.3% during the year, from \$22,711,255 in 2020 to \$26,193,400 in 2021. The largest fluctuation was in Intergovernmental which increased \$4,261,217 or 258.9%, due to increased intergovernmental revenue as the City received funds through the American Rescue Plan Act. Charges for Services decreased \$207,112 or 4.3%, due to a decrease in plan check fees from less projects during 2021. Taxes decreased \$270,531 or 1.6%, due to a decrease in General Fund levy. Investment Income decreased \$334,384 or 0.3% from 2020, primarily due to a negative market value adjustment due to poor market conditions in 2021.

The chart below presents a comparison of budget and actual General Fund revenues by source. The chart shows the City's actual revenues and other financing sources of \$27,511,337 were over the budget of \$27,241,774 by \$269,563, or 1.0%.

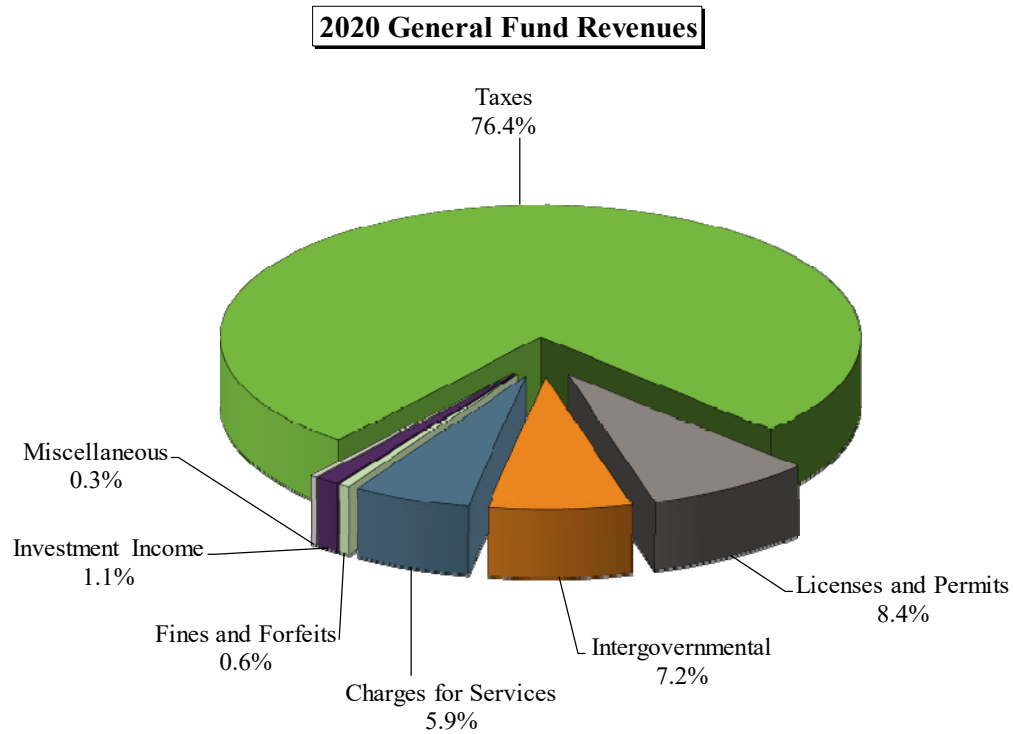
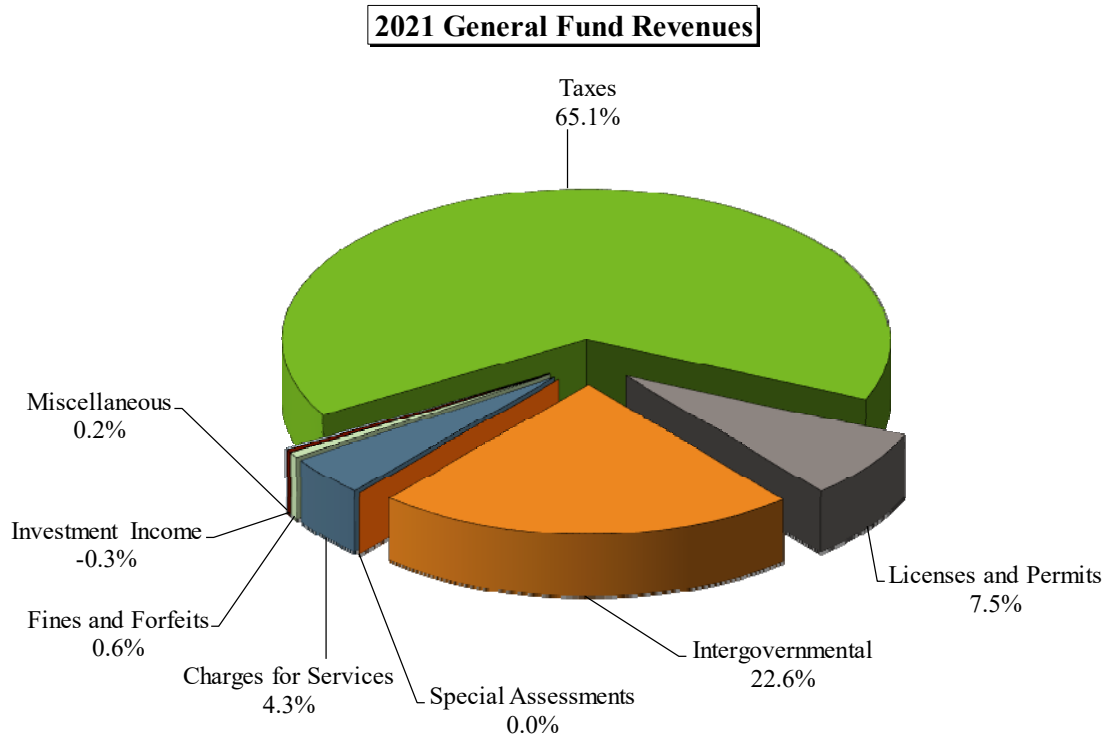
Taxes were under budget \$247,339 due to more tax petition adjustments than anticipated. Intergovernmental revenue was over budget \$196,248, due to conservative budgeting on fire and police aid. Licenses and Permits was over budgeted amounts by \$369,926. This was due to the City budgeting conservatively. Revenues in all other categories were relatively consistent with budgeted amounts.

	Budget	Actual	Over/(Under) Budget	Percent
Taxes	\$ 17,324,330	\$ 17,076,991	\$ (247,339)	-1.4%
Licenses and permits	1,586,000	1,955,926	369,926	23.3%
Intergovernmental	5,711,104	5,907,352	196,248	3.4%
Special assessments	-	157	157	100.0%
Charges for services	1,067,500	1,132,040	64,540	6.0%
Fines and forfeits	160,000	144,747	(15,253)	-9.5%
Investment income	50,000	(73,522)	(123,522)	-247.0%
Miscellaneous	52,840	49,709	(3,131)	-5.9%
Transfers and other sources	1,290,000	1,317,937	27,937	2.2%
Total revenue and other financing sources	\$ 27,241,774	\$ 27,511,337	\$ 269,563	1.0%

Revenues by category, as a percentage of total revenues, are depicted in the graphs on the following page. General Fund revenues by source decreased from 2020 to 2021 as a result of increase in intergovernmental revenue, charges for services, licenses and permits, and intergovernmental revenues as discussed on the previous page. Overall, taxes accounted for 65.1% and 76.4% of General Fund revenue in 2021 and 2020, respectively.

City of Maplewood Financial Analysis

General Fund Revenues (Continued)

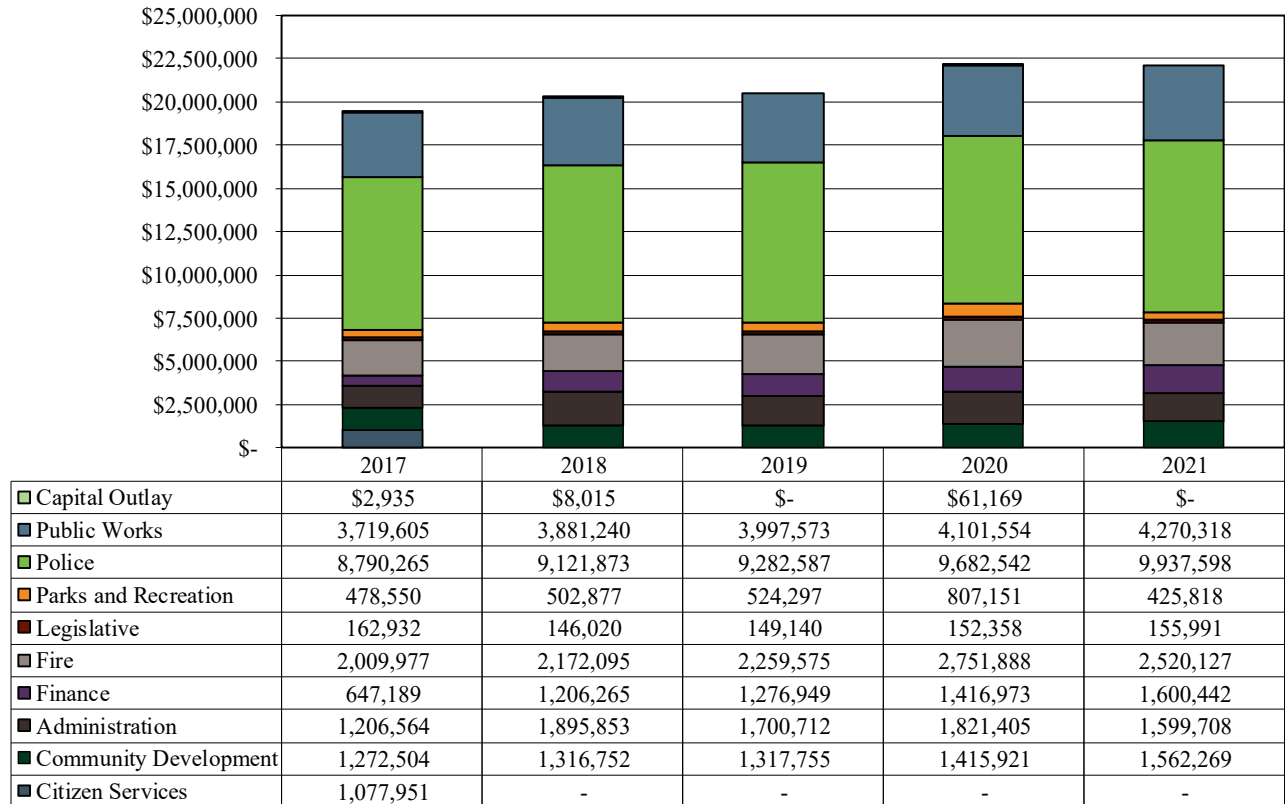


City of Maplewood Financial Analysis

General Fund Expenditures

The General Fund expenditures for the past five years are depicted in the following graph.

General Fund Expenditures



General fund expenditures decreased 0.62%, from \$22,210,961 in 2020 to \$22,072,271 in 2021. Parks and Recreation decreased \$381,333 due to recreation programming being eliminated in 2021. Fire decreased \$231,761 due to less emergency management PPE (Covid) supplies that were purchased in 2021. Administration decreased \$221,697 due to movement in staff resulting in temporary vacancy and hiring at lower rate. Police increased \$255,056 due to increased salaries and benefits. Public Works increased \$168,764 due to the recreation programming FTE's that were absorbed by this program. Finance increased \$183,469 due to increased employees. Community Development increased \$146,348 due to increase in wages and benefits. All other categories were relatively consistent with the prior year.

**City of Maplewood
Financial Analysis**

General Fund Expenditures (Continued)

The chart below presents a comparison of budget and actual General Fund expenditures by function. The Fund's actual expenditures and transfers out of \$23,776,104 were under the budget of \$24,377,603 by \$601,499 or 2.5%.

Police expenditures had the largest variance as expenditures were under budget by \$476,152 or 4.6%, primarily due to temporary vacancies replaced with entry level staff. Administration expenditures were under budget \$263,482 or 14.1% due to anticipating a possible special election which did not occur. Finance expenditures were over budget \$164,292 or 11.4% due to not anticipating as much wages and benefits. Expenditures in all other categories were all under budget and relatively consistent with budgeted amounts.

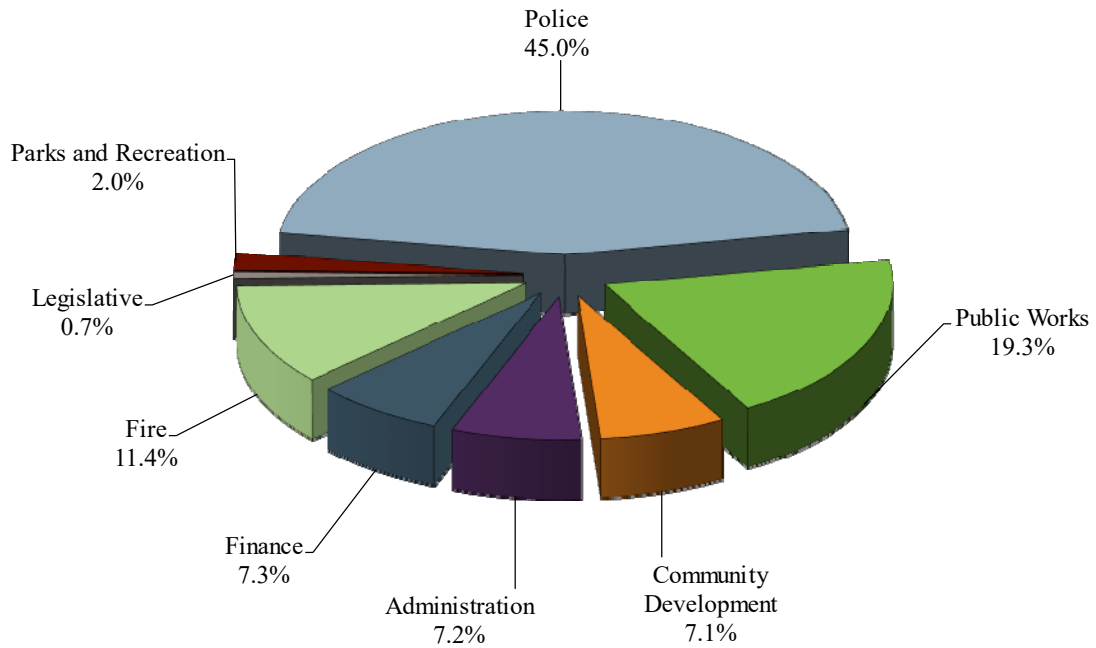
	Budget	Actual	Over/(Under) Budget	Percent
Community Development	\$ 1,550,630	\$ 1,562,269	\$ 11,639	0.8%
Administration	1,863,190	1,599,708	(263,482)	-14.1%
Finance	1,436,150	1,600,442	164,292	11.4%
Fire	2,422,850	2,520,127	97,277	4.0%
Legislative	155,010	155,991	981	0.6%
Parks and Recreation	455,090	425,818	(29,272)	-6.4%
Police	10,413,750	9,937,598	(476,152)	-4.6%
Public Works	4,377,100	4,270,318	(106,782)	-2.4%
Transfers to other funds	1,703,833	1,703,833	-	100.0%
Total expenditures	\$ 24,377,603	\$ 23,776,104	\$ (601,499)	-2.5%

Expenditures by function as a percentage of total expenditures are depicted in the graphs on the following page. Police expenditures are the largest component within the General Fund, accounting for 45.0% of the total, followed by public works with 19.3% of total expenditures.

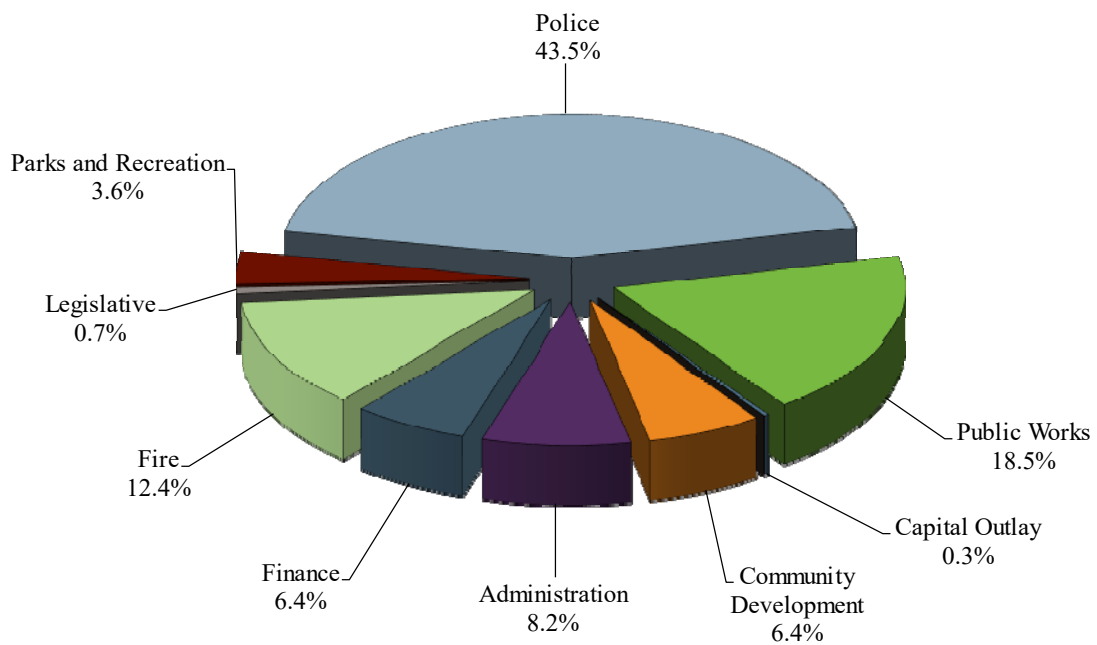
City of Maplewood Financial Analysis

General Fund Expenditures (Continued)

2021 General Fund Expenditures



2020 General Fund Expenditures



City of Maplewood Financial Analysis

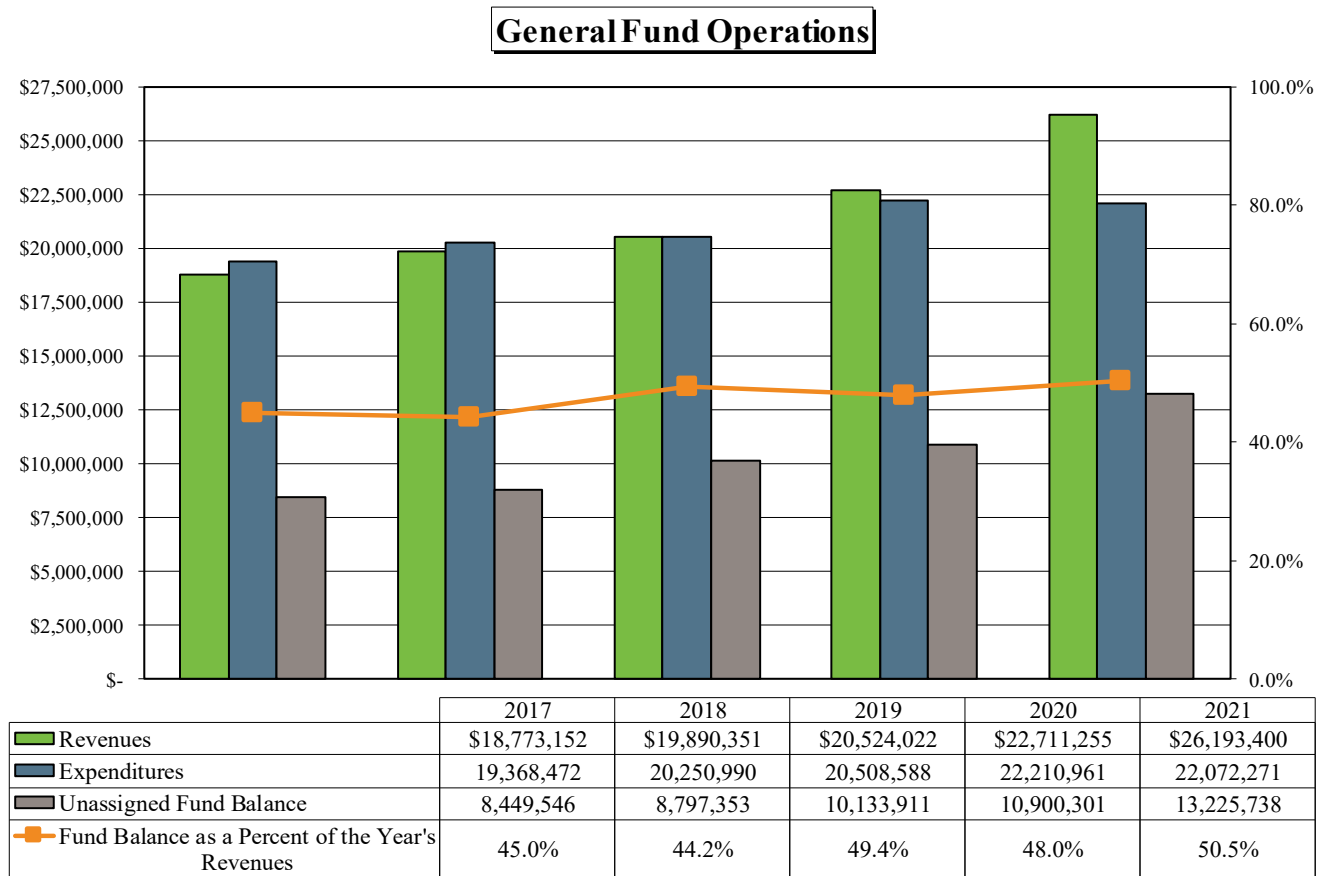
General Fund Operations

As illustrated in the following graph, revenues exceeded expenditures for the third time in the five years presented in 2021, while expenditures were under revenues each year prior to that. Revenues exceeded expenditures in 2021 by \$4,121,129. After taking into consideration transfers and proceeds from the sale of capital assets, fund balance increased \$3,735,233 from 2020 to 2021.

The unassigned fund balance of \$13,225,738 as of December 31, 2021, represents 50.5% of the current year's revenue.

The unassigned fund balance also represents 59.9% of the current year's expenditures which is in line with the city policy of a minimum of 40% and a desired level of 50%.

The bar chart below highlights General Fund results for the last five years.

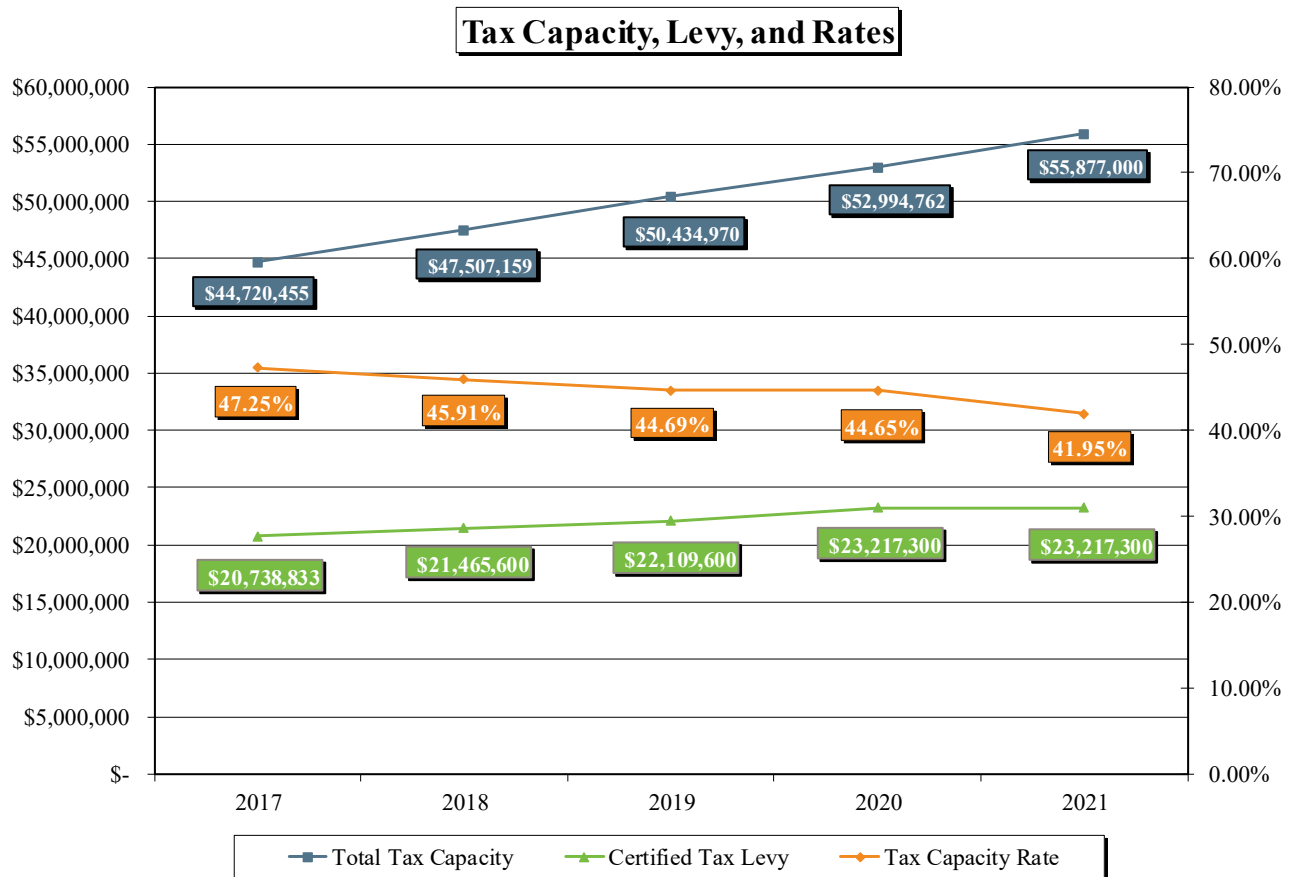


City of Maplewood Financial Analysis

Tax Capacity, Levy, And Rates

The chart below graphs the tax capacity, certified tax levy, and City tax rate for 2017 through 2021. The tax capacity is based on total tax capacity, prior to adjustments for captured Tax Increment Financing (TIF) and fiscal disparities. The certified tax levy amount is also prior to fiscal disparity adjustments.

With increasing market values, the City's tax capacity increased from 2020 to 2021 by \$2,882,238, or 6.4%. With an increasing tax capacity and 0% increase in the levy, the City's tax rate decreased to 41.95%.



* Property tax data was obtained from Ramsey County Department of Property Records and Revenue.

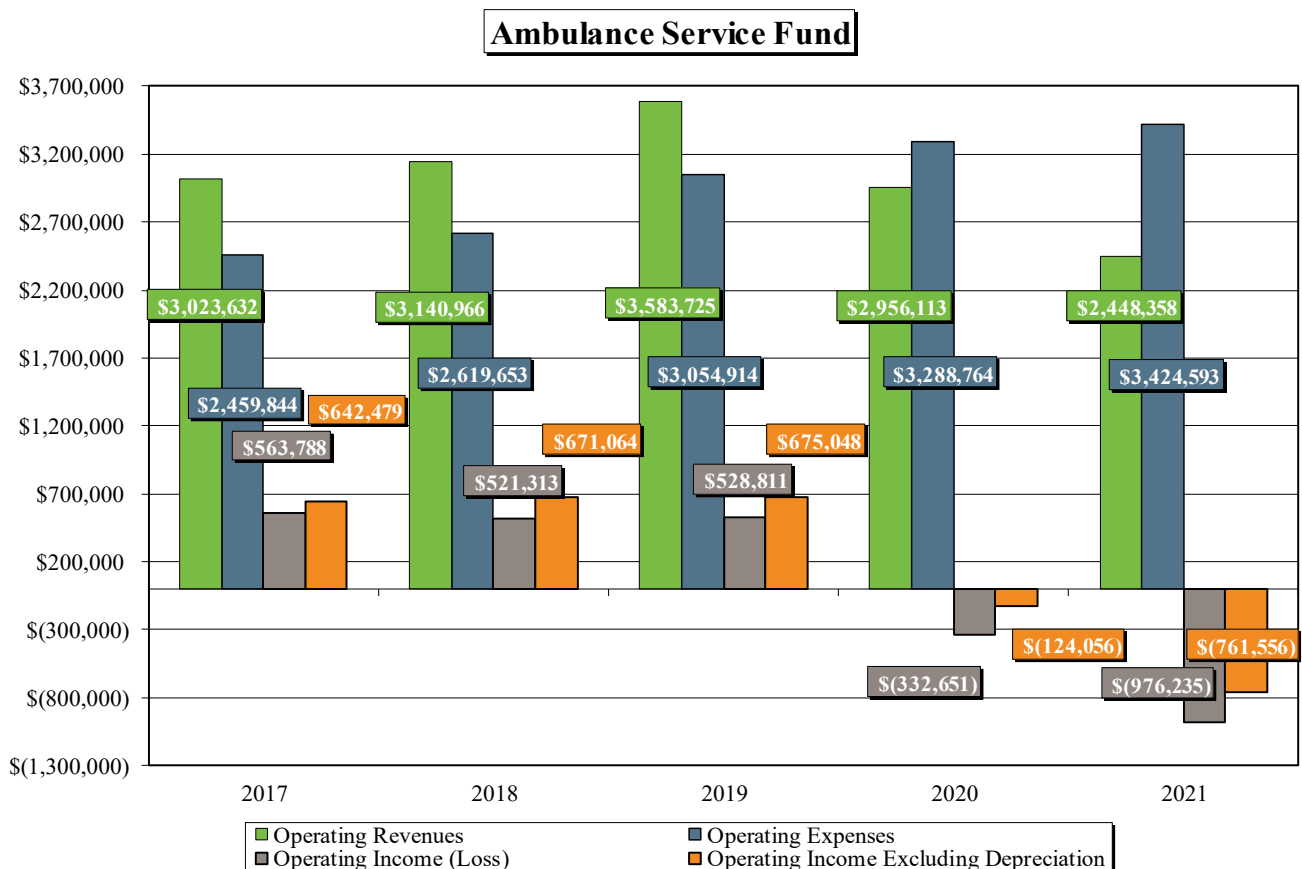
City of Maplewood Financial Analysis

Ambulance Service Funds

The Ambulance Service Fund accounts for service charges that are used to finance emergency medical services.

The Ambulance Service Fund experienced operating loss for 2021 totaling \$976,235. Operating revenues decreased \$507,858 due to ambulance runs being down significantly from the impacts of COVID-19. Operating expenses increased \$135,829 due to increased overtime and reorganization resulting in a promotion and there were two positions vacant part of 2020. The fund also receives property taxes and intergovernmental grants classified as nonoperating revenue. The net position increased from \$3,896,913 in 2020 to \$3,931,481 in 2021. The cash balance of the fund at December 31, 2021, was \$1,745,686, which was an increase of \$579,653.

Although the City has responded to the health of the Ambulance Service Fund by transferring resources to the fund and removing administrative charges in the fund beginning in 2017, it should continue to monitor the fund and make necessary changes to improve performance if necessary.



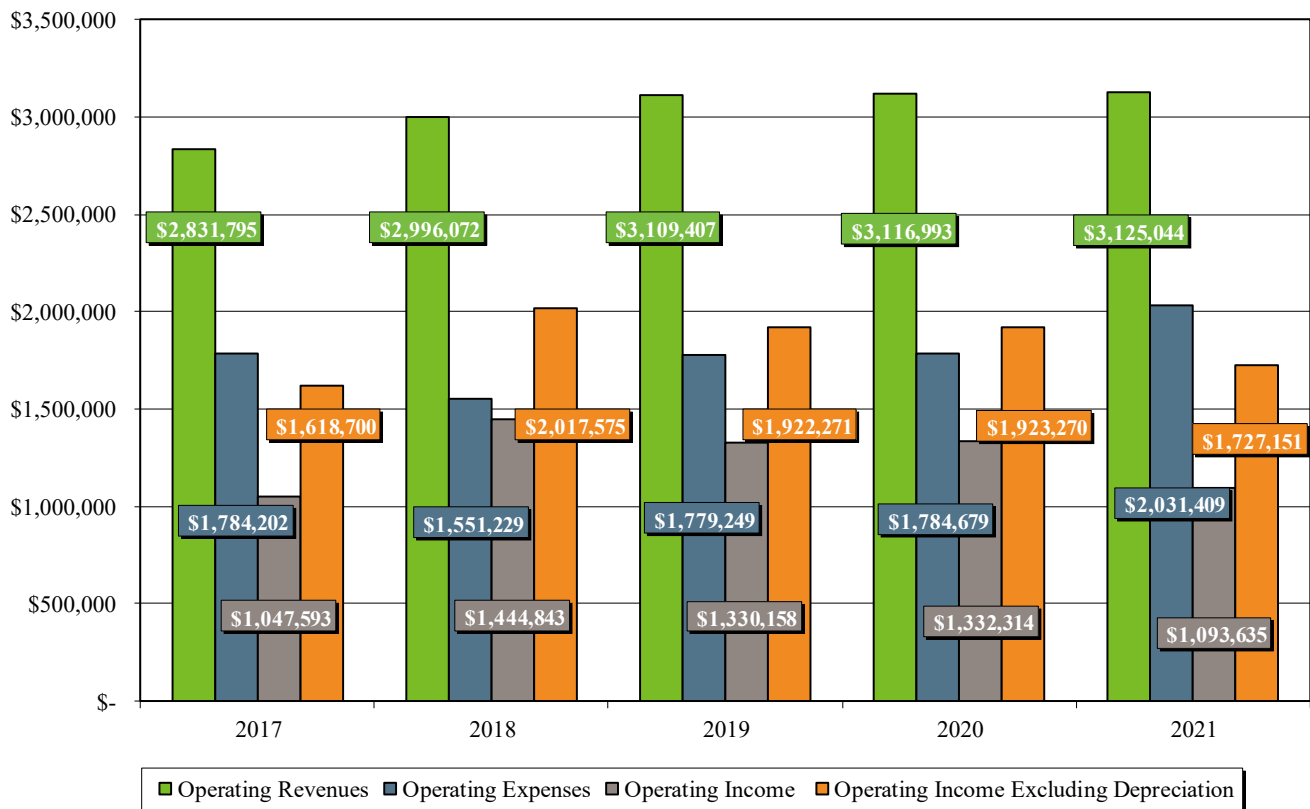
City of Maplewood Financial Analysis

Environmental Utility Fund

The Environmental Utility Fund accounts for revenues and expenses related to the administration, planning, implementation, and maintenance of the storm water management program.

Operating revenues increased by \$8,051, or 0.3%, in 2021. Operating expenses increased \$246,730 from 2020 due to an increased depreciation and pension expense. In 2021, this fund contributed \$170,000 to the General Fund for administrative fees, and \$841,881 to various Capital Improvement Funds and Debt Service Funds. The cash balance of the fund at December 31, 2020, was \$2,107,085, an increase of \$1,002,743.

Environmental Utility Fund

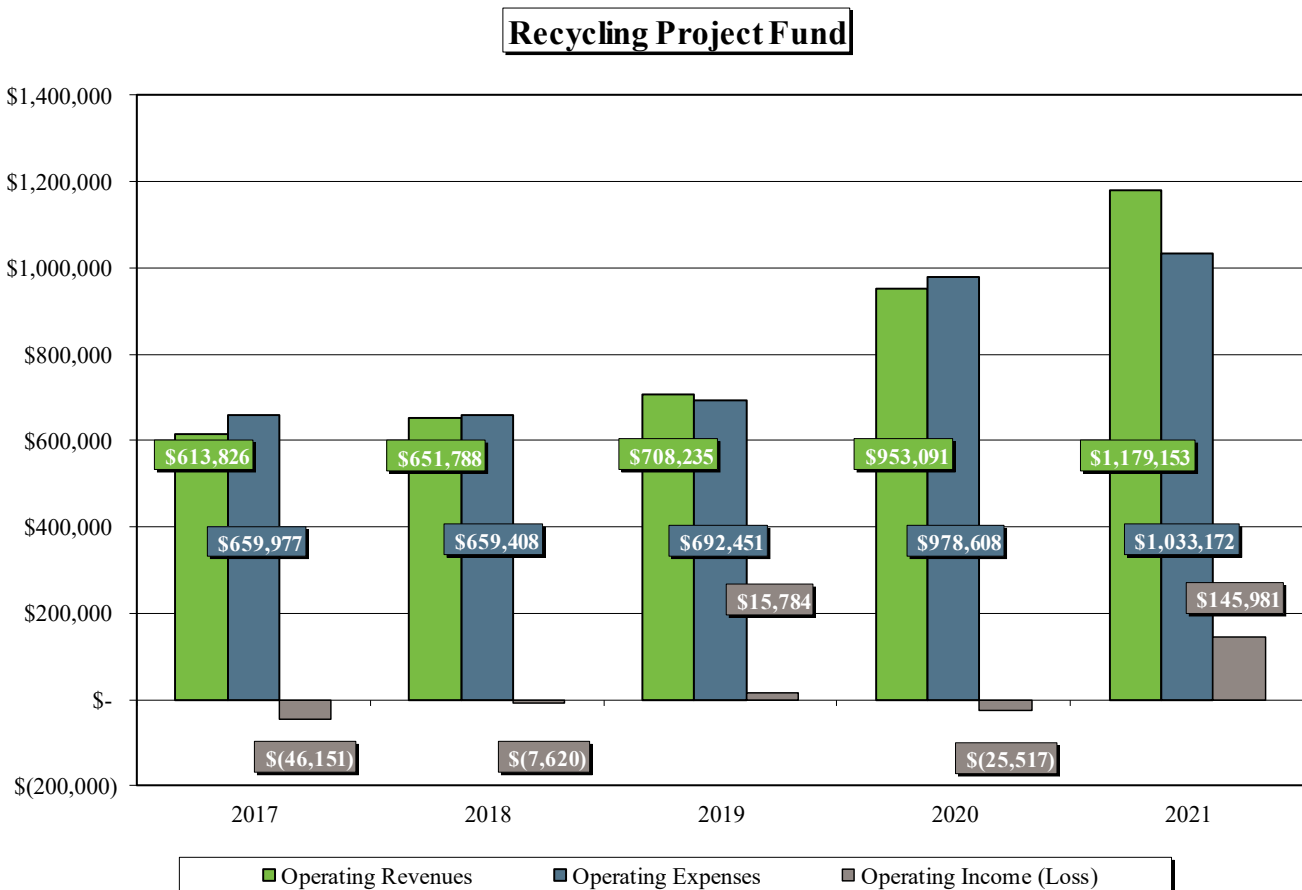


City of Maplewood Financial Analysis

Recycling Program Fund

The Recycling Program Fund accounts for recycling charges that are levied to cover cart fees, finance recycling costs, and public education on solid waste reduction and recycling.

Operating revenues increased \$226,062, compared with the prior year, while operating expenses increased \$54,564. Operating revenues increased as a result of the City increasing recycling rates. Operating expenses increased due to an increase in trash haulers fee from the prior year. After factoring transfers in and out of the fund, the net position increased in 2021 by \$209,231. The cash balance of the fund at December 31, 2021, was \$356,268, an increase of \$81,582.

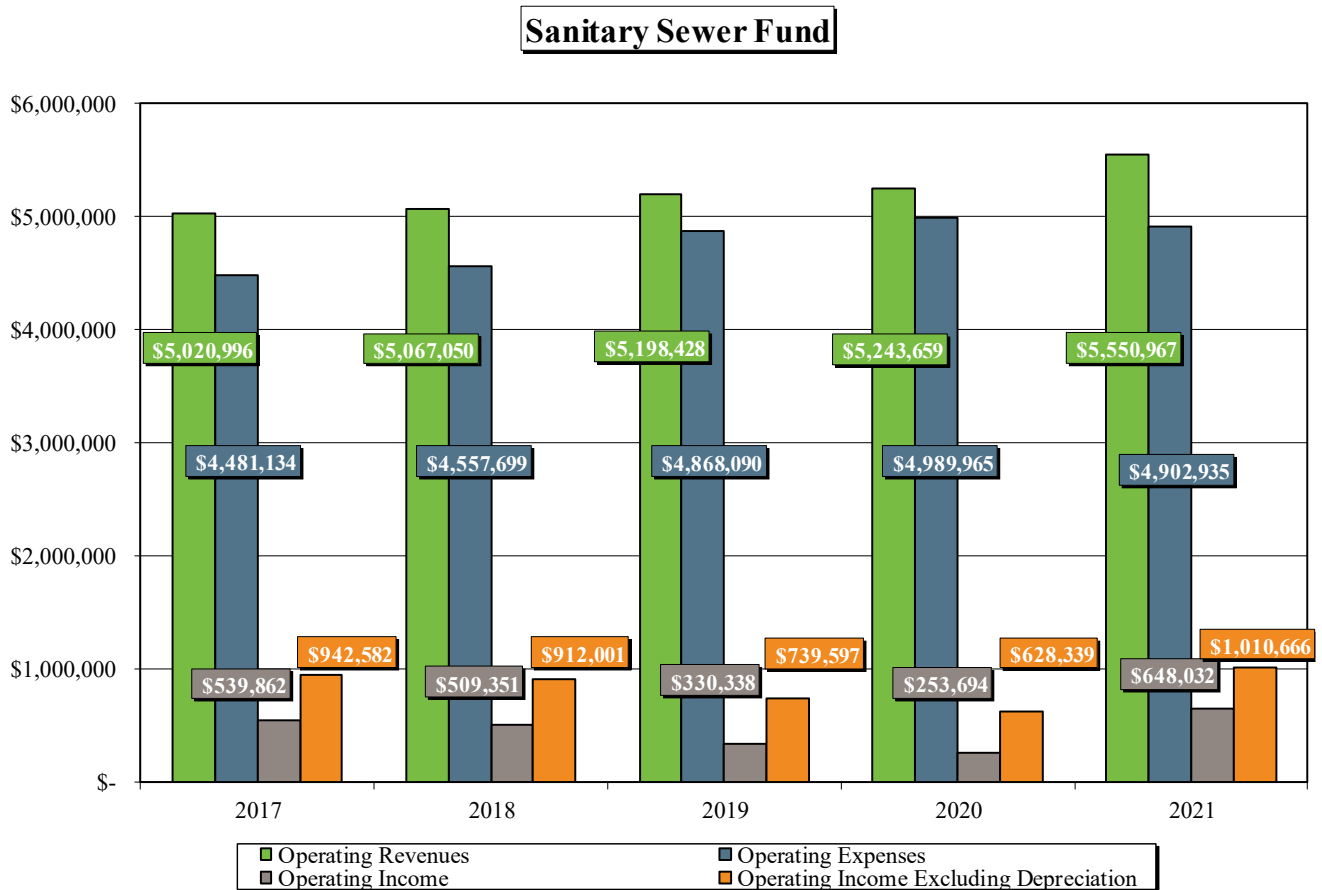


City of Maplewood Financial Analysis

Sanitary Sewer Fund

The Sanitary Sewer Fund accounts for customer sewer charges which are used to finance sewer system operating expenses.

Operating revenues increased \$307,308 or 5.9% from 2020 due to increased rates. Operating expenses decreased \$87,030. In 2021, this fund contributed \$390,000 to the General Fund for administrative fees and \$357,548 to various Capital Improvement Funds and Debt Service Funds. The cash balance of the fund at December 31, 2021, was \$2,383,002, an increase of \$90,352.

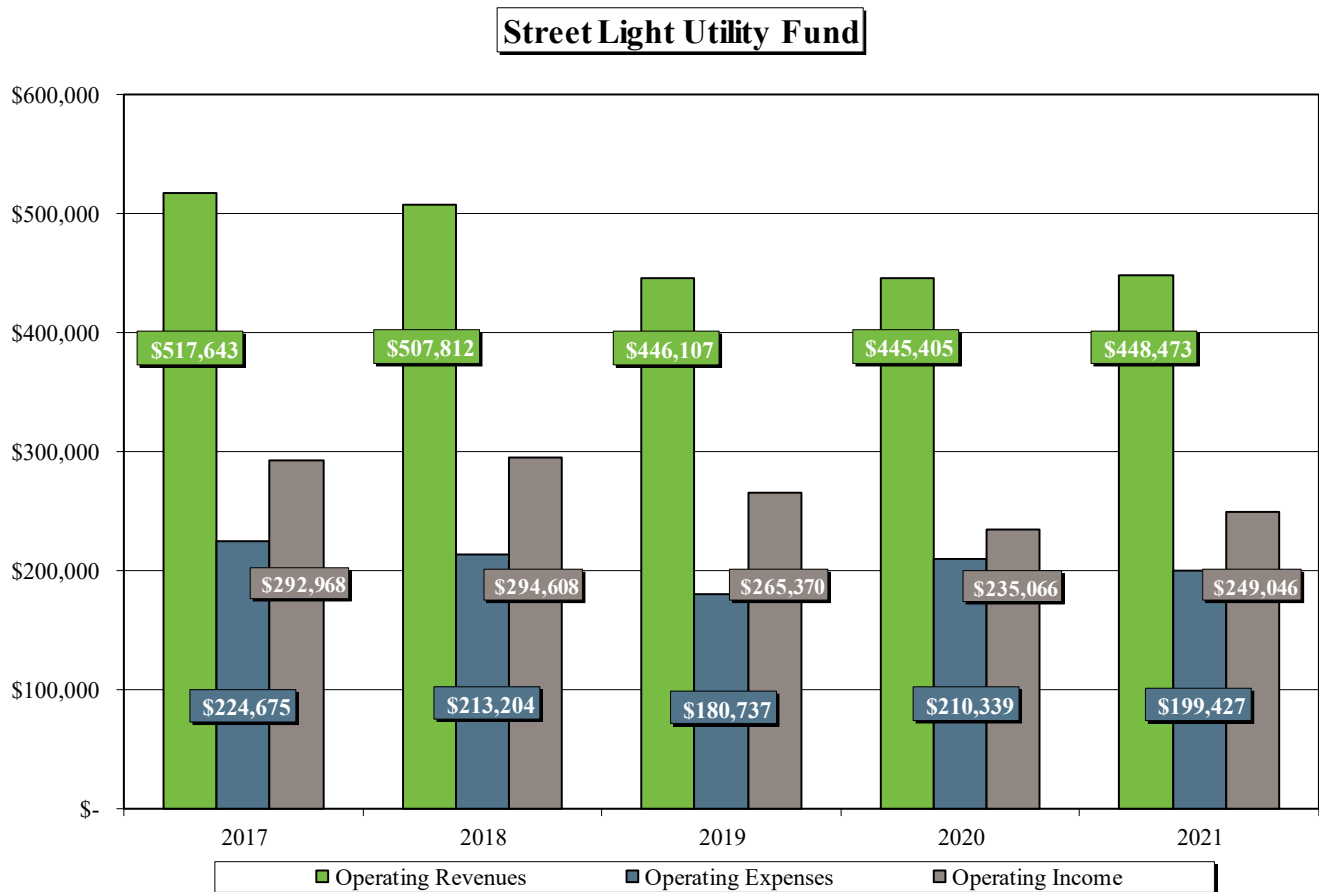


City of Maplewood Financial Analysis

Street Light Utility Fund

The Street Light Utility Fund accounts for electric franchise fee revenues that are used to finance street light expenses.

Operating revenues increased \$3,068 from 2020, while operating expenses decreased \$10,912 due to decreased repairs and maintenance costs, resulting in an operating income before transfers of \$249,046. The cash balance of the fund at December 31, 2021, was \$1,158,361, an increase of \$224,507.



City of Maplewood Emerging Issue

Executive Summary

The following is an executive summary of financial and business related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant update includes:

- **Accounting Standard Update – GASB Statement No. 87 – Leases** – GASB has issued GASB Statement No. 87 relating to accounting and financial reporting for leases. This new statement establishes a single model for lease accounting based on the principle that leases are financing of the right to use an underlying asset.

The following are extensive summaries of each of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss this issue with you further and its applicability to your city.

Accounting Standard Update – GASB Statement No. 87 – *Leases*

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' basic financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.

A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Lessees and lessors should recognize short-term lease payments as outflows of resources or inflows of resources, respectively, based on the payment provisions of the lease contract.

**City of Maplewood
Emerging Issue**

Accounting Standard Update – GASB Statement No. 87 – *Leases* (Continued)

A lessee should recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability should be measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease asset should be measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. A lessee should reduce the lease liability as payments are made and recognize an outflow of resources (for example, expense) for interest on the liability. The lessee should amortize the lease asset in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. The notes to basic financial statements should include a description of leasing arrangements, the amount of lease assets recognized, and a schedule of future lease payments to be made.

A lessor should recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions for leases of assets held as investments, certain regulated leases, short-term leases, and leases that transfer ownership of the underlying asset. A lessor should not derecognize the asset underlying the lease. The lease receivable should be measured at the present value of lease payments expected to be received during the lease term. The deferred inflow of resources should be measured at the value of the lease receivable plus any payments received at or before the commencement of the lease term that relate to future periods. A lessor should recognize interest revenue on the lease receivable and an inflow of resources (for example, revenue) from the deferred inflows of resources in a systematic and rational manner over the term of the lease. The notes to basic financial statements should include a description of leasing arrangements and the total amount of inflows of resources recognized from leases.

GASB Statement No. 87 is effective for reporting periods beginning after June 15, 2021.

Information provided above was obtained from www.gasb.org.

**City of Maplewood
Ramsey County, Minnesota**

**Schedule of Expenditures of Federal Awards and
Reports on Compliance with
Government Auditing Standards, Uniform Guidance,
and Minnesota Legal Compliance**

December 31, 2021

**City of Maplewood
Table of Contents**

Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	2
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3
Report on Compliance for each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance	5
Schedule of Findings and Questioned Costs	8
Minnesota Legal Compliance	10

City of Maplewood
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2021

<u>Federal Agency/Pass Through Agency/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
Department of Treasury		
Passed through Minnesota Management and Budget: American Rescue Plan Act	21.027	\$ 4,468,004
U.S. Department of Justice		
Passed Through Minnesota Department of Public Safety		
Bulletproof Vest Partnership	16.607	2,205
COVID - Emergency Supplemental Funding	16.034	5,480
Public Safety Partnership and Community Policing	16.710	66,519
Passed Through City of St. Paul		
Edward Byrne Memorial Justice Assistance Grant	16.738	10,229
U.S. Department of Justice		
Passed Through Ramsey County		
BOWMAC Training Grant UASI	97.067	<u>20,196</u>
Total Federal Expenditures		<u>\$ 4,572,633</u>

See notes to schedule of expenditures of federal awards.

City of Maplewood
Notes to Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Maplewood, Minnesota and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of the Uniform Guidance. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in, the preparation of the modified accrual basis financial statements.

NOTE 2 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same CFDA numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 3 – INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Maplewood
Maplewood, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Maplewood, Minnesota, as of and for the year ended December 31, 2021, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 24, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Bergan KDV, Ltd." in a cursive, slightly stylized font.

Minneapolis, Minnesota
May 24, 2022

**Report on Compliance for each Major Federal Program
and on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Maplewood
Maplewood, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended December 31, 2021. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City complied in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Example Entity's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Minnesota, as of and for the year ended December 31, 2021, and have issued our report thereon dated May 24, 2022, which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Bergan KDV, Ltd.

Minneapolis, Minnesota
May 24, 2022

**City of Maplewood
Schedule of Findings and Questioned Costs**

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Type of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified that are not considered to be material weakness(es)?	None reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	No

Identification of Major Programs

CFDA No.:	21.027
Name of Federal Program or Cluster:	American Rescue Plan Act
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low risk auditee?	No

**City of Maplewood
Schedule of Findings and Questioned Costs**

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

Minnesota Legal Compliance**Independent Auditor's Report**

Honorable Mayor and Members
of the City Council
City of Maplewood
Maplewood, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Maplewood, Minnesota, as of and for the year ended December 31, 2021, and the related notes to financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 24, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the City failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

Minneapolis, Minnesota
May 24, 2022



Comprehensive Annual Financial Report
for the year ended December 31, 2021

City of Maplewood,
Minnesota



**ANNUAL COMPREHENSIVE
FINANCIAL REPORT
OF THE CITY COUNCIL OF
MAPLEWOOD, MINNESOTA**

**Year Ended
December 31, 2021**

Melinda Coleman, City Manager

**PREPARED BY:
THE FINANCE DEPARTMENT**



City of Maplewood Table of Contents

Introductory Section	Page
Elected Officials and Administration	1
Organizational Chart	2
Location of City	3
Letter of Transmittal	5
Certificate of Achievement for Excellence in Financial Reporting	9
 Financial Section	
Independent Auditor's Report	11
Management's Discussion and Analysis	15
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	29
Statement of Activities	30
Fund Financial Statements	
Balance Sheet – Governmental Funds	31
Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds	33
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	34
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds	37
Statement of Net Position – Proprietary Funds	38
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	40
Statement of Cash Flows – Proprietary Funds	42
Notes to Basic Financial Statements	47
 Required Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	88
Schedule of Changes in Net OPEB Liability and Related Ratios	90
Schedule of City's Proportionate Share of Net Pension Liability – General Employees Retirement Fund	92
Schedule of City's Proportionate Share of Net Pension Liability – Police and Fire Retirement Fund	92
Schedule of City Contributions – General Employees Retirement Fund	93
Schedule of City Contributions – Police and Fire Retirement Fund	93
Notes to Required Supplementary Information	95
 Supplementary Information	
Combining and Individual Fund Statements and Schedules	
Nonmajor Governmental Funds	105
Combining Balance Sheet – Nonmajor Governmental Funds	106
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	107

**City of Maplewood
Table of Contents**

Financial Section (Continued)	Page
Supplementary Information	
Combining and Individual Fund Statements and Schedules (Continued)	
Nonmajor Special Revenue Funds	109
Combining Balance Sheet – Nonmajor Special Revenue Funds	110
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds	112
Nonmajor Capital Projects Funds	114
Combining Balance Sheet – Nonmajor Capital Projects Funds	116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Capital Projects Funds	122
Schedules of Revenues, Expenditures, and Changes in Fund Balance	
– Budget and Actual	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Special Revenue Fund – Charitable Gambling Tax	128
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
– Budget and Actual – Special Revenue Fund – Maplewood Area EDA	129
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Special Revenue Fund – Police Services	130
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Special Revenue Fund – Tree Preservation	131
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Special Revenue Fund – Cable Television	132
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Special Revenue Fund – Fire Training Facility	
– Operations	133
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Debt Service Fund	134
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Public Improvement Projects Fund	135
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – General Building Replacement Fund	136
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Community Center Building Improvements	137
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Capital Improvement Projects	138
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund - Police Vehicles and Equipment	139
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Fire Station Fund	140
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Park Development	141

**City of Maplewood
Table of Contents**

Financial Section (Continued)	Page
Schedules of Revenues, Expenditures, and Changes in Fund Balance	
– Budget and Actual (Continued)	
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Public Safety Training Facility Fund	142
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Street Use Revitalization Fund	143
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Right-of-Way	144
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Economic Development District 1-11	145
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Economic Development District 1-12	146
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-4	147
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-5	148
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-6	149
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-7	150
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-8	151
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-10	152
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-13	153
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Water Availability Charge North St. Paul District	154
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Water Availability Charge St. Paul District	155
Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Budget and Actual – Capital Projects Fund – Tax Increment Housing 1-14	156
Internal Service Funds	
Statement of Net Position – Internal Service Funds	158
Statement of Revenues, Expenses, and Changes in Fund Net Position	
– Internal Service Funds	160
Statement of Cash Flows – Internal Service Funds	162
Combining Balance Sheet – Debt Service Funds	166
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	
– Debt Service Funds	170

City of Maplewood Table of Contents

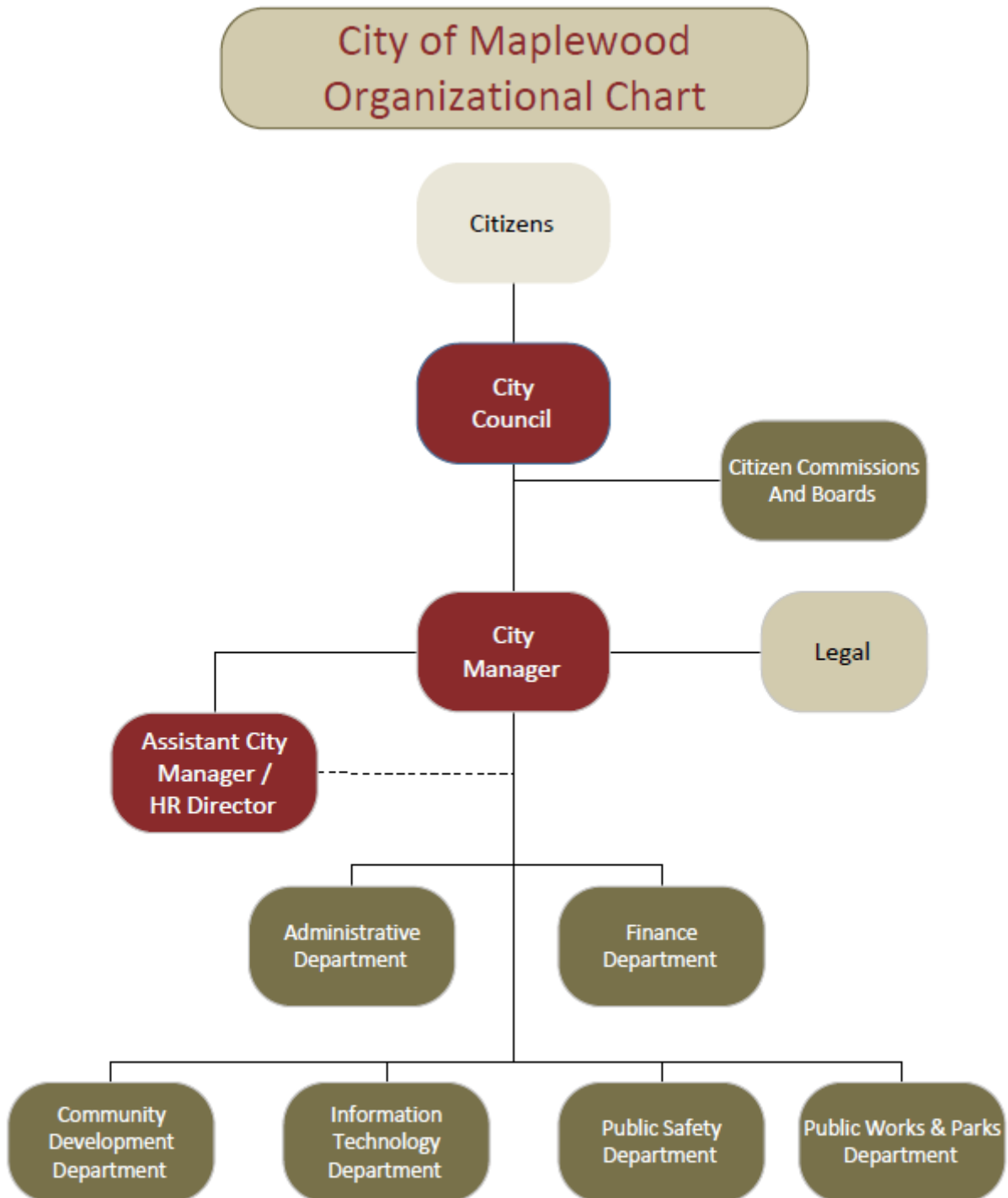
Statistical Section	Table	Page
Net Position by Component	1	180
Changes in Net Position	2	182
Fund Balances of Governmental Funds	3	186
Changes in Fund Balances of Governmental Funds	4	188
Tax Capacity, Estimated Market Value, and Indicated Market Value	5	190
Direct and Overlapping Property Tax Rates	6	191
Principal Property Taxpayers	7	192
Property Tax Levies and Collections	8	193
Ratios of Outstanding Debt by Type	9	194
Ratios of General Bonded Debt Outstanding and Legal Debt Margin	10	196
Direct and Overlapping Governmental Activities Debt	11	197
Legal Debt Margin Information	12	198
Pledged Revenue Coverage	13	200
Demographic and Economic Statistics	14	201
Principal Employers	15	203
Full-Time Budgeted City Government Employees by Function/Program	16	204
Operating Indicators by Function/Program	17	206
Capital Asset Statistics by Function	18	208
Miscellaneous Statistical Facts	19	210



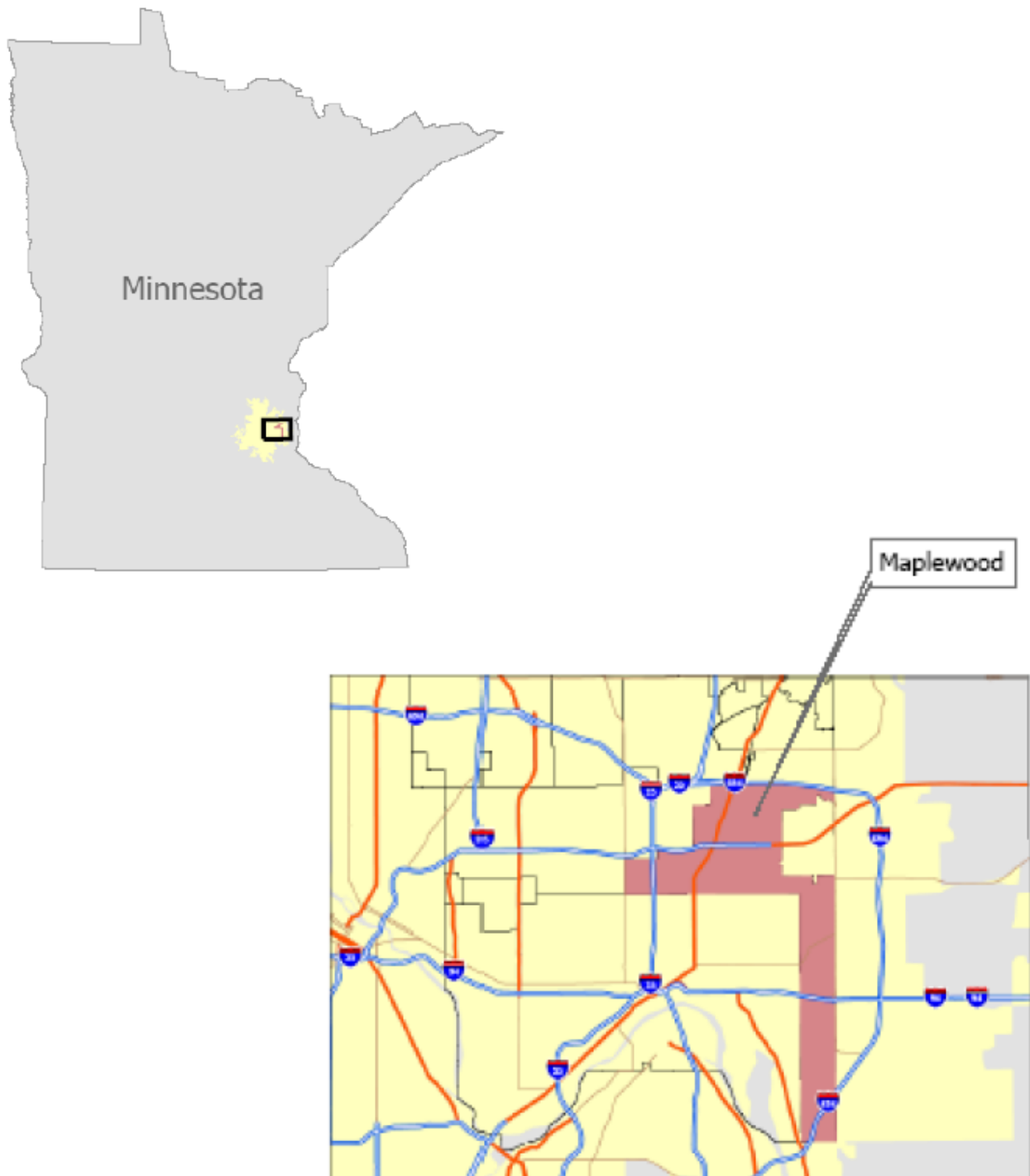
**City of Maplewood
Elected Officials and Administration
December 31, 2021**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Marylee Abrams	Mayor	January 1, 2025
Kathleen Juenemann	Council Member	January 1, 2023
Nikki Villavicencio	Council Member	January 1, 2025
Rebecca Cave	Council Member	January 1, 2025
Bill Knutson	Council Member	January 1, 2023
<u>Administration</u>		
Melinda Coleman	City Manager	
Mike Darrow	Assistant City Manager / Human Resources Director	
Ellen Paulseth	Finance Director	
Brian Bierdeman	Director of Public Safety	
Steve Love	Director of Public Works	
Michael Mondor	Fire & Emergency Medical Services Chief	
Mychal Fowlds	Information Technology Director	

**City of Maplewood
Organizational Chart
December 31, 2021**



**City of Maplewood
Location of City
December 31, 2021**







May 24, 2022

To the Honorable Mayor, City Council, and Citizens of the City of Maplewood:

State law requires the chief financial officer in cities with a population of more than 2,500 to submit to the state auditor audited financial statements within 180 days after the close of each fiscal year. State law also requires that these statements be submitted to the Mayor and council members within 210 days after the close of each fiscal year. Pursuant to that requirement, the Annual Comprehensive Financial Report of the City of Maplewood for the fiscal year ended December 31, 2021 is submitted herewith.

This report consists of management's representations concerning the finances of the City of Maplewood. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The financial statements in this report have been audited by BerganKDV, Ltd., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Maplewood for the fiscal year ended December 31, 2021, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Maplewood's financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Maplewood, incorporated in 1957, is located in Ramsey County, Minnesota, adjacent to the City of St. Paul. The City is comprised of an area of 19.13 square miles. The population of the City according to the 2020 U.S. Census Bureau is 42,088, which is a 10.7% increase over the 2010 Census count of 38,018. The City of Maplewood is empowered to levy a property tax on real estate properties located within its boundaries.

Profile of the Government (Continued)

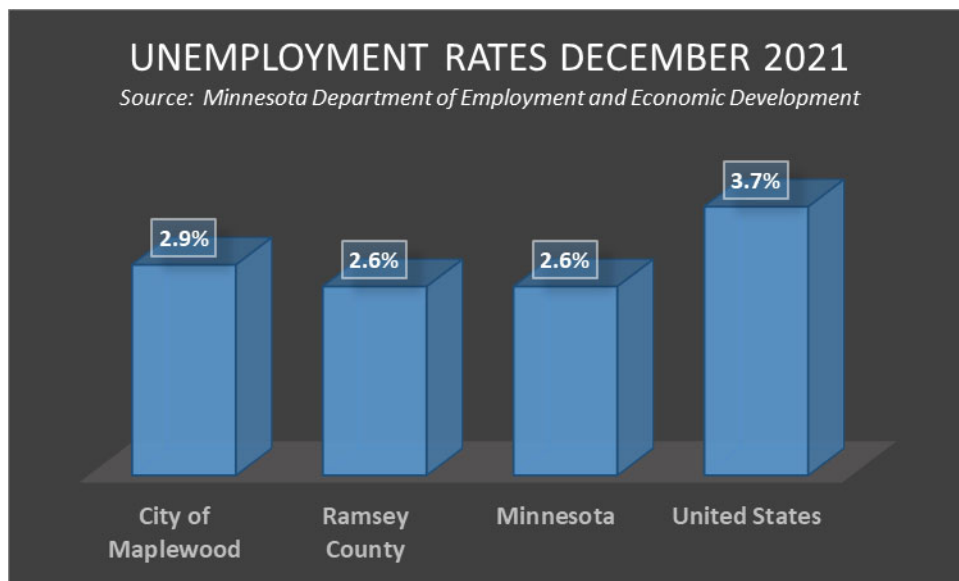
The City of Maplewood has operated under the council-manager form of government since 1974. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four other members. The governing council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the city manager. The city manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The council is elected on a non-partisan basis. Council members serve four-year staggered terms and are elected at large. The City of Maplewood provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; and recreational activities.

The annual budget serves as the foundation for the City of Maplewood's financial planning and control. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on page 88 as part of the required supplementary information for the governmental funds. For governmental funds, other than the General Fund, with appropriated annual budgets, these comparisons are presented in the governmental fund subsection of this report, starting on page 126.

Factors Affecting Financial Condition

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment within which the City of Maplewood operates.

Local Economy: The City of Maplewood, along with the rest of the nation, ended 2021 with uncertainties regarding the economy. The region has a varied tax base that adds to the relative stability of the unemployment rate. Local and national unemployment rates have decreased over this past year as evidenced by the non-seasonally adjusted unemployment rates listed in the following graph.



Factors Affecting Financial Condition (Continued)

Since the 3M Company accounts for over 6% of the City's tax base and has more than 10,000 employees at its headquarters complex in Maplewood, its operations have a major effect on the economic climate of the area. 3M will continue to invest in its Maplewood campus and maintain its strong presence in the City. 3M is a diversified manufacturing and technology company that is the largest employer in Minnesota and has operations in more than 60 countries. It is one of 30 stocks that make up the Dow Jones Industrial Average.

Long-Term Financial Planning: The 2022-2026 Capital Improvement Plan (CIP) for the City of Maplewood will coordinate the financing and timing of major equipment purchases and construction projects. The CIP was adopted by the City Council in December of 2021.

The Capital Improvement Plan is updated each year, focusing on City needs and goals. Many of the projects scheduled for 2022-2026 will result in the accomplishment of several City goals that are as follows:

1. Redevelopment efforts are reflected by the inclusion of the following projects in the 2022-2026 CIP Plan: 1) Housing Replacement Program; and 2) Gladstone Area Redevelopment (phase III).
2. An analysis of all Maplewood City buildings was recently completed which calls for investment in the city's facilities. The City will utilize local government aid and tax levies over the next five years to complete the items listed in the CIP.
3. Revenues in the Park Development Fund are expected to trend up as the housing market and commercial development recover. Maplewood is nearly fully developed. Park projects in this plan will proceed as Park Availability Charge (PAC) revenue is available.
4. A Parks System Master Plan was completed in 2014, which called for major investment in Maplewood's existing parks. The City will issue Tax Abatement bonds to complete some of items in the plan.
5. The City's ash trees are infected with the Emerald Ash Borer. The City is levying a tax in the amount of \$100,000 per year to for the next five years to remove and replace infected ash trees.
6. Annual expenditures of approximately \$600,000 are proposed for the planning period for replacement of vehicles and equipment in the Fleet Management Fund. This investment is necessary to keep maintenance costs to a minimum.
7. A Public Safety Equipment Fund accounts for vehicle and equipment purchases for the Police and Fire Departments. An ongoing levy of nearly \$600,000 per year will be needed for years 2022-2026.
8. Fourteen major street projects and one bridge replacement are proposed for years 2022-2026, along with several smaller projects. The costs of these projects total more than \$49 million. The City will finance the smaller pavement projects with gas franchise fees and the larger projects with general obligation debt.
9. Three ambulances will be replaced over the five-year planning period. A fire station project is in the completion stages now, at a cost of \$13,100,000.
10. Financial software will be updated and other technology improvements are planned for the CIP period.

Relevant Financial Policies

The City has established a comprehensive set of financial policies for use as a guideline during the budget process. One of the policies deals with unpredictable revenues. The City uses a conservative approach in making ongoing revenue assumptions by utilizing growth patterns and knowledge of the developing areas. Changes in state tax law over the years have resulted in funding changes for both schools and local governments. Large cuts in both local government aid and the market value homestead credit programs resulted in revenue losses to the City. Due to the uncertainty in receiving the aid from the state, the state aid revenues are no longer included in the General Fund budget.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Maplewood for its annual comprehensive financial report for the fiscal year ended December 31, 2020.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement program requirements, and we will submit it to G.F.O.A. to determine its eligibility for another certificate.

We would like to express our appreciation and thanks to all City personnel who supported or assisted in the preparation of essential information for this report. Special thanks go to the Finance Department staff whose dedicated service enabled this report. Also, we would like to express our appreciation and thanks to the staff of BerganKDV, Ltd. who have provided advice and assistance in the preparation of this report.

Respectfully submitted,



Melinda Coleman
City Manager

**City of Maplewood
Certificate of Achievement for Excellence in Financial Reporting**



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Maplewood
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of Maplewood
Maplewood, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of , as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise 's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of , as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of Maplewood's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Maplewood's basic financial statements. The combining and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2022, on our consideration of the City of Maplewood's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Maplewood's internal control over financial reporting and compliance.

Bergan KDV, Ltd.

Minneapolis, Minnesota
May 24, 2022



City of Maplewood Management's Discussion and Analysis

As management of the City of Maplewood, we offer readers of the City of Maplewood's financial statements this narrative overview and analysis of the financial activities of the City of Maplewood for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, located on pages 5-8 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Maplewood exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$184,932,898 (net position). Of this amount, \$27,802,464 (unrestricted net position) is available to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.
- The City's total net position increased in the current year by \$13,093,961.
- As of the close of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$54,229,401.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$13,225,738, or 50.49% percent of total General Fund revenues.
- The City of Maplewood's long-term liabilities for governmental and business-type activities increased by \$5,588,367 during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Maplewood's basic financial statements. The City of Maplewood's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Maplewood's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City of Maplewood's assets, deferred outflows of resources, liabilities, and deferred inflow of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Maplewood is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

City of Maplewood Management's Discussion and Analysis

Government-wide financial statements (Continued)

Both of the government-wide financial statements distinguish functions of the City of Maplewood that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Maplewood include general government, public safety, public works, parks and recreation, citizen services, and environmental and economic development. The business-type activities of the City of Maplewood include ambulance service, street light utility, and sanitary sewer, environmental utility, and recycling program.

The government-wide financial statements are located on pages 29-30 of this report.

Fund financial statements. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The City of Maplewood, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. City of Maplewood funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statement. By doing so, readers may better understand the long-term impact of the City's near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Maplewood maintains three individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Debt Service Fund and Public Improvement Projects Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The City of Maplewood adopts an annual appropriated budget for its general, special revenue, debt service, and capital project funds. A budgetary comparison statement is provided for those funds to demonstrate compliance with this budget.

The basic governmental financial statements is located on pages 31-35 of this report.

City of Maplewood Management's Discussion and Analysis

Proprietary funds. The City of Maplewood maintains two different types of proprietary funds. Enterprise funds report the same functions presented as business-type activities in the government-wide financial statements. The City of Maplewood uses enterprise funds to account for its ambulance service, environmental utility, recycling program, sanitary sewer, and street light utility operations. Internal service funds are accounting devices used to accumulate and allocate costs internally among the City of Maplewood's various functions. The City of Maplewood uses internal service funds to account for its information technology, employee benefits, fleet management, and risk management. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the ambulance service, environmental utility, recycling program, sanitary sewer, and street light utility operations. All are major funds of the City of Maplewood. Conversely, all internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements are located on pages 38-45 of this report.

Fiduciary funds. Fiduciary funds account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Maplewood's own program. The accounting used for fiduciary funds is similar to that used for proprietary funds.

There are no basic fiduciary fund financial statements included in this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are located on pages 47-86 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented following the Required Supplementary Information. Combining and individual fund statements and schedules are located on pages 104-173 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Maplewood, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$184,932,898 at the close of the most recent fiscal year.

City of Maplewood Management's Discussion and Analysis

Government-wide Financial Analysis (Continued)

By far the largest portion of the City of Maplewood's net position, 73%, reflects its net investment in capital assets (e.g., infrastructure, land, buildings, vehicles, and equipment) less any related debt used to acquire those assets that is still outstanding. The City of Maplewood uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Maplewood's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Maplewood's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current assets/other	\$ 69,529,617	\$ 55,523,362	\$ 13,213,784	\$ 11,435,806	\$ 82,743,401	\$ 66,959,168
Capital assets	158,483,112	158,250,473	37,807,405	36,291,035	196,290,517	194,541,508
Total assets	228,012,729	213,773,835	51,021,189	47,726,841	279,033,918	261,500,676
Deferred outflow of resources	13,247,719	5,955,676	551,904	176,402	13,799,623	6,132,078
Current liabilities	21,434,753	17,318,460	431,268	367,060	21,866,021	17,685,520
Noncurrent liabilities	66,609,776	69,940,639	1,049,515	1,292,638	67,659,291	71,233,277
Total liabilities	88,044,529	87,259,099	1,480,783	1,659,698	89,525,312	88,918,797
Deferred inflows of resources	17,620,143	6,746,482	755,188	128,538	18,375,331	6,875,020
Net position						
Net Investment in Capital Assets	99,071,066	102,075,171	37,807,405	36,291,035	135,313,471	136,656,206
Restricted	21,816,963	22,283,258	-	-	21,816,963	22,283,258
Unrestricted	14,707,747	1,365,501	11,529,717	9,823,972	27,802,464	12,899,473
Total net position	\$ 135,595,776	\$ 125,723,930	\$ 49,337,122	\$ 46,115,007	\$ 184,932,898	\$ 171,838,937

A portion of the City of Maplewood's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$27,802,464, is available to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Maplewood is able to report positive balances in all categories of net position for the government as a whole. However, unrestricted net position in governmental activities was \$14,707,747, due to the GASB 68 and GASB 71 requirement to report a total net pension liability of \$9,027,415 and the GASB 75 requirements to report a total OPEB liability of \$1,836,243.

The City of Maplewood's net position increased by \$13,093,961 in 2021, compared to an increase of \$14,489,046 in 2020. Governmental activities increased the City's net position by \$9,871,846, accounting for 75.0% of the total growth in net position. Business-type activities contributed \$3,222,115 to the increase. Key elements of this net increase are noted on the following page:

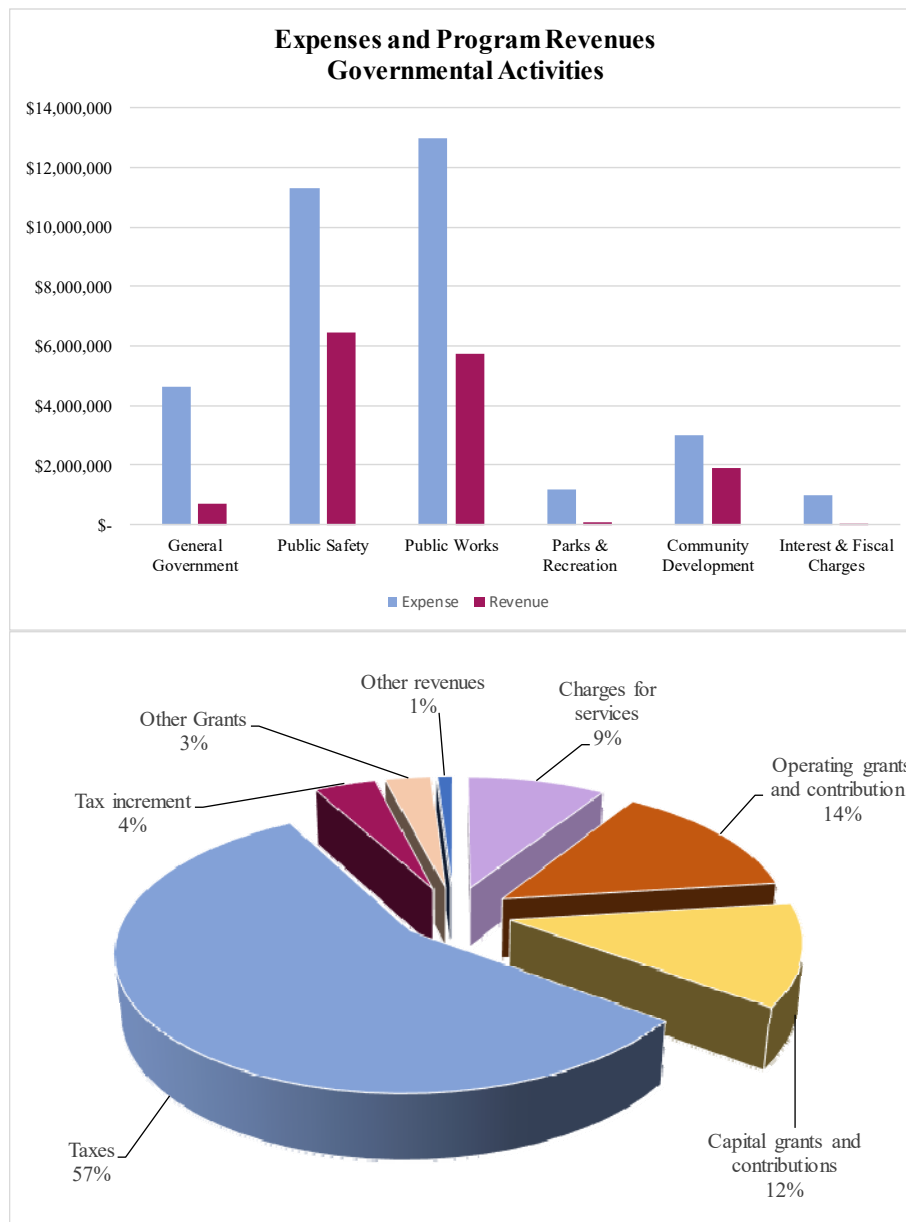
**City of Maplewood
Management's Discussion and Analysis**

City of Maplewood's Changes in Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program revenues						
Charges for services	\$ 4,046,564	\$ 4,164,426	\$ 12,751,995	\$ 12,715,261	\$ 16,798,559	\$ 16,879,687
Operating grants and contributions	5,860,104	4,305,911	373,007	388,020	6,233,111	4,693,931
Capital grants and contributions	5,020,564	6,820,354	2,720,312	1,864,436	7,740,876	8,684,790
General revenues						
General property taxes	22,829,246	23,063,064	306	-	22,829,552	23,063,064
Miscellaneous taxes	1,876,585	1,850,359	-	-	1,876,585	1,850,359
Tax increment collections	1,919,195	1,967,850	-	-	1,919,195	1,967,850
Grants and contributions not restricted to specific programs	1,365,277	1,273,111	-	-	1,365,277	1,273,111
Unrestricted investment earnings	(121,291)	751,462	(7,771)	116,935	(129,062)	868,397
Other	84,030	-	3,829	-	87,859	-
Gain on disposal of capital assets	-	131,428	8,483	10,000	8,483	141,428
Total revenues	<u>42,880,274</u>	<u>44,327,965</u>	<u>15,850,161</u>	<u>15,094,652</u>	<u>58,730,435</u>	<u>59,422,617</u>
Expenses						
General government	4,637,368	4,614,903	-	-	4,637,368	4,614,903
Public safety	11,317,367	13,345,320	-	-	11,317,367	13,345,320
Public works	12,956,558	9,509,158	-	-	12,956,558	9,509,158
Parks & recreation	1,172,390	1,565,865	-	-	1,172,390	1,565,865
Community development	3,002,677	3,704,072	-	-	3,002,677	3,704,072
Interest and fiscal charges	983,889	920,472	-	-	983,889	920,472
Sewer	-	-	4,975,531	4,987,568	4,975,531	4,987,568
Environmental utility	-	-	1,954,477	1,779,350	1,954,477	1,779,350
Recycling program	-	-	1,032,626	979,141	1,032,626	979,141
Ambulance service	-	-	3,404,091	3,317,440	3,404,091	3,317,440
Street light utility	-	-	199,500	210,282	199,500	210,282
Total expenses	<u>34,070,249</u>	<u>33,659,790</u>	<u>11,566,225</u>	<u>11,273,781</u>	<u>45,636,474</u>	<u>44,933,571</u>
Increase (decrease) in net position before transfers	8,810,025	10,668,175	4,283,936	3,820,871	13,093,961	14,489,046
Transfers	1,061,821	4,032,047	(1,061,821)	(4,032,047)	-	-
Increase (decrease) in net position	9,871,846	14,700,222	3,222,115	(211,176)	13,093,961	14,489,046
Net position on January 1	125,723,930	111,023,708	46,115,007	46,326,183	171,838,937	157,349,891
Net position on January 1	<u>125,723,930</u>	<u>111,023,708</u>	<u>46,115,007</u>	<u>46,326,183</u>	<u>171,838,937</u>	<u>157,349,891</u>
Net position on December 31	<u>\$ 135,595,776</u>	<u>\$ 125,723,930</u>	<u>\$ 49,337,122</u>	<u>\$ 46,115,007</u>	<u>\$ 184,932,898</u>	<u>\$ 171,838,937</u>

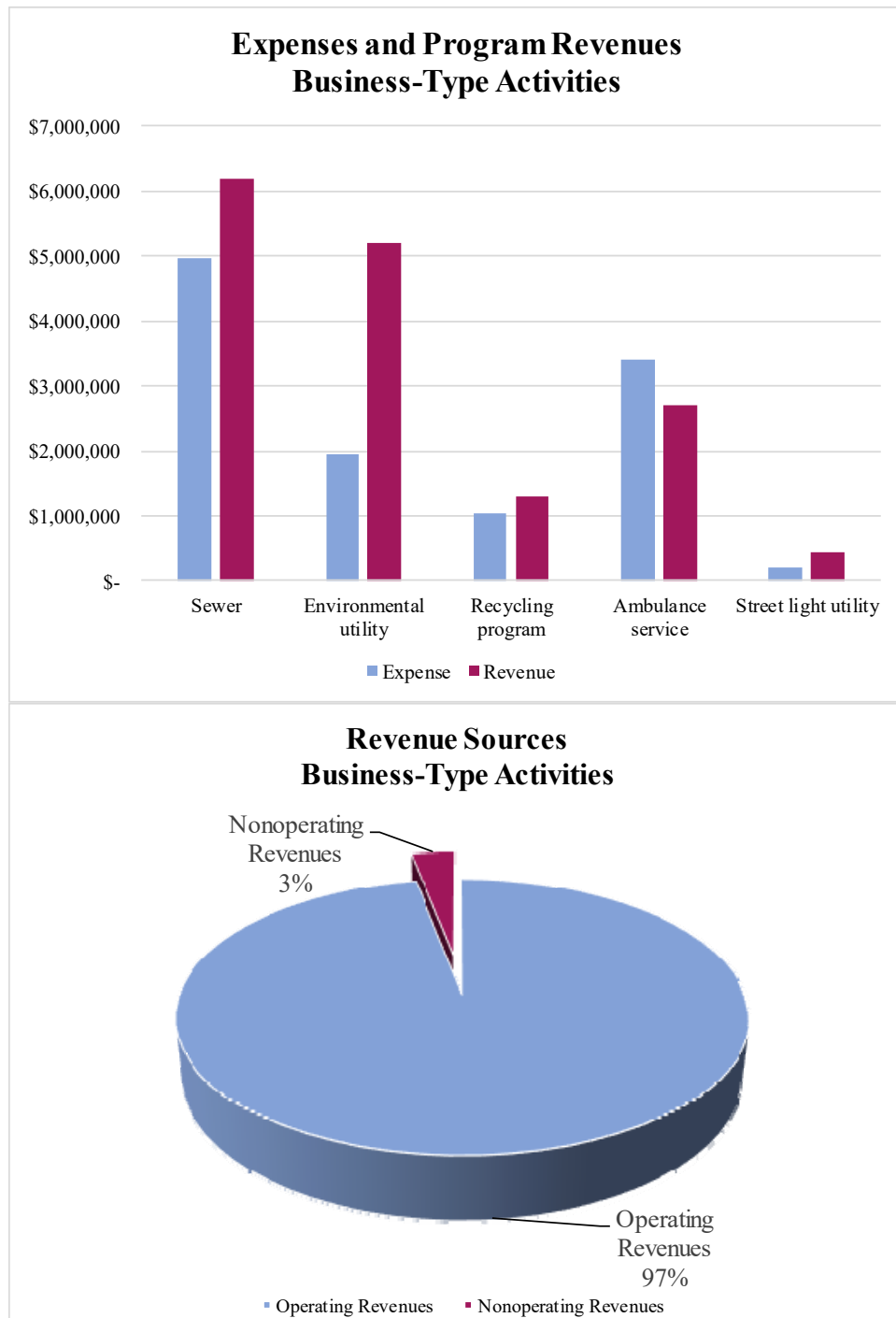
City of Maplewood Management's Discussion and Analysis

Governmental activities. Overall, governmental revenues decreased 3.2%, or \$1,447,691, due to several factors. Property tax revenues decreased 1.0%, or \$233,818, due to an increase in tax petitions adjudicated in 2021. Operating grants increased 36%, or \$1,554,193, due to the receipt and recognition of federal ARPA funds. Capital grants decreased 26.4%, or \$1,799,790, due to grants related to an extra street project in 2020. Charges for services decreased 2.8%, or \$117,862, due to a slight downward trend in building permits. Investment earnings decreased 116%, or \$872,753, due to a large market value adjustment made at year-end. Expenses for governmental activities increased 1.2%, or \$410,459, in 2021, mostly due to inflationary increases. The graphs below provide comparisons of the governmental activities program revenues and expenses.



City of Maplewood Management's Discussion and Analysis

Business-type activities. Revenues for business-type activities increased 5.0%, or \$755,509 overall, due to increases in capital contributions and utility fees. Charges for services increased 0.03%, or \$36,734 overall. Sewer charges were up 5.7%, or \$297,225, and recycling charges were up 22.3%, or \$212,451. However, ambulance charges were down \$507,858 due to the pandemic. Capital grants and contributions increased 46%, or \$855,876, due to an increase in capital contributions to the utility funds. The graphs below show the business-type activities revenue and expense comparisons.



City of Maplewood Management's Discussion and Analysis

Financial Analysis of the Government's Funds

Governmental funds. The focus of the City of Maplewood's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Maplewood's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$54,229,401. Approximately 23.3% of this total, or \$12,645,531, constitutes unassigned fund balance. The remainder of the total fund balance, \$41,583,870, is not available for new spending because it is either A) nonspendable \$47,407 B) restricted \$24,499,849, C) committed, \$5,541,715, or D) assigned, \$11,494,899, for other purposes.

The fund balance in the General Fund increased by \$3,735,233 in 2021, compared to the 2020 increase of \$3,545,643. From 2020 to 2021, total revenues of the general fund increased 15.3% while total expenditures increased 0.06%. The most significant increase in General Fund revenues occurred in intergovernmental revenue due to the receipt and recognition of federal ARPA revenue. In 2021, General Fund expenditures exceeded revenues by \$4,121,129 before transfers. Overall, revenues came in at 100.9% of the final budget, primarily due to building permit collections. Expenditures were 97.3% of the final budget, primarily due to cost savings related to temporary vacancies in the police department. The fund balance of the General Fund at year-end is \$17,429,960.

The fund balance in the Debt Service Funds increased by \$3,002,182, primarily due to the issuance of refunding bonds in 2021 for defeasance of the 2012A, 2013A and 2014A bonds in 2022. The fund balance in the Public Improvement Projects Fund increased in 2021 by \$195,411. The fund balance in the Fire Station Capital Project Fund increased \$4,824,302, due to issuance of bonds to finance the project, which will be complete in 2022.

Proprietary funds. The City of Maplewood's financial statements for proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The unrestricted net position in the six proprietary funds totals \$10,843,487. All proprietary funds ended the year with positive unrestricted net position.

The Ambulance Service Fund accounts for customer service charges used to finance the operating expenses for ambulance services. Operating revenues and expenses in fiscal year 2021 were \$2,448,358 and \$3,424,593, respectively. In addition, there were net non-operating revenues of \$259,247 and transfers in of \$751,556, which resulted in an increase in net position of \$34,568.

**City of Maplewood
Management's Discussion and Analysis**

The Environmental Utility Fund is used to account for the City's storm water management program and projects. These activities are financed by an environmental utility charge that began in October 2003. Financial data for 2020 and 2021 is as follows:

Environmental Utility Fund

	2021	2020
Operating revenues	\$ 3,125,044	\$ 3,116,993
Operating expenses	(2,031,409)	(1,784,679)
Operating income	1,093,635	1,332,314
Add back depreciation	633,516	590,956
Operating income before depreciation	<u>\$ 1,727,151</u>	<u>\$ 1,923,270</u>

Environmental utility charges were increased 3.8% effective January 1, 2014, 3% effective January 1, 2015, 3% effective January 1, 2016, 9% effective January 1, 2017, 5.0% effective January 1, 2018, and 3.8% effective January 1, 2019, to finance operating expenses and capital improvements.

The Recycling Program Fund accounts for the use of recycling charges that are levied to finance recycling costs and public education on solid waste reduction and recycling. Operating revenues and expenses for 2020 and 2021 are as follows:

Recycling Fund

	2021	2020
Operating revenues	\$ 1,179,153	\$ 953,091
Operating expenses	(1,033,172)	(978,608)
Operating loss/income	145,981	(25,517)

The Sanitary Sewer Fund accounts for financing (by user charges) the cost of sewage treatment, system maintenance, and administrative operations. Most of the annual sewer operating expense is attributable to sewage treatment services provided by the Metropolitan Council. These charges were \$3,641,526 in 2020 and \$3,568,923 in 2020. Consequently, the City's sewer utility rates are determined by the Metropolitan Council sewage treatment charges. Financial data for 2020 and 2021 is shown below:

Sewer Fund

	2021	2020
Operating revenues	\$ 5,550,967	\$ 5,243,659
Operating expenses	(4,902,935)	(4,989,965)
Operating income	648,032	253,694
Add back depreciation	362,634	374,645
Operating income before depreciation	<u>\$ 1,010,666</u>	<u>\$ 628,339</u>

**City of Maplewood
Management's Discussion and Analysis**

The Sanitary Sewer Fund (Continued) - Sewer rates were unchanged in 2016 - 2017, but increased 2.0% in 2018, 5% in 2019, 3% in 2020 and 2.2% in 2021.

The Street Light Utility Fund accounts for electric franchise fee revenues used to finance the street light expenses. In fiscal year 2021, operating revenues and expenses in the Street Light Utility Fund were \$448,473 and \$199,427, respectively.

Budgetary Highlights

General Fund

Most general municipal services are accounted for in the City's General Fund. The following is a summary of the transactions:

General Fund Budget Report

	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$ 25,951,774	\$ 26,193,400	\$ 241,626
Expenditures	(22,673,770)	(22,072,271)	601,499
Other financing sources (uses)	(413,833)	(385,896)	27,937
Net change	<u>\$ 2,864,171</u>	<u>\$ 3,735,233</u>	<u>\$ 871,062</u>
Fund balances:			
January 1, 2021		13,694,727	
December 31, 2021		<u>\$ 17,429,960</u>	

General Fund revenues were 100.9% of the final budget, due to continued robust building permit activity. Expenditures were 97.3% of the budget, due to savings in all departments. The largest savings occurred in the police department due to temporary position vacancies. The December 31, 2021, fund balance amount exceeded the amount anticipated in the final 2021 budget by \$871,062. At the end of 2021, the unassigned fund balance for the General Fund was \$13,225,738 or 50.5% percent of General Fund operating revenues.

There were amendments to the original budget for the General Fund in 2021. The revenue budget was increased \$4,468,004 to accommodate federal ARPA funding. The expenditure budgets were not increased. The other financing uses (transfers out) budget increased by \$1,708,833, to account for transfers related to the ARPA funding. Net changes to the budget resulted in a planned budgeted surplus of \$2,864,171. The actual surplus was \$3,735,233.

City of Maplewood Management's Discussion and Analysis

Capital Asset and Debt Administration

Capital assets. The City of Maplewood's net investment in capital assets for its governmental and business-type activities, as of December 31, 2021, is \$135,313,471 (net of accumulated depreciation and related debt). This net investment in capital assets includes land, buildings and structures, infrastructure, construction in progress, equipment, vehicles, and other improvements.

Major capital asset events during the current fiscal year included the following:

- Net decrease to construction in progress of \$3,125,394.
- Increase in infrastructure, buildings, equipment, vehicles and other improvements totaling \$10,994,037 before depreciation.

City of Maplewood's Capital Assets (Net of Depreciation)

	Governmental Activities	Business-Type Activities	Total
Infrastructure	\$ 96,422,618	\$ -	\$ 96,422,618
Land	14,954,964	11,624	14,966,588
Buildings and structures	27,048,528	377,736	27,426,264
Equipment	3,308,903	265,288	3,574,191
Vehicles	3,770,900	486,089	4,256,989
Other improvements	814,370	36,666,668	37,481,038
Construction in progress	12,162,829	-	12,162,829
Total	<u>\$ 158,483,112</u>	<u>\$ 37,807,405</u>	<u>\$ 196,290,517</u>

Additional information on the City of Maplewood's capital assets is located in Note 4 on pages 62-64 of this report.

Long-term liabilities. The City of Maplewood's long-term liabilities for governmental activities outstanding on December 31, 2021, were \$70,995,554, with \$68,359,768 consisting of outstanding general obligation (G.O.) bonds and premiums. The outstanding principal on G.O. bonds increased \$5,570,650 during 2021 due to scheduled payments of \$12,019,350 and new issuances of \$17,590,000. Of this amount, \$9,500,000 financed the new fire station and \$8,090,000 was a refunding issuance. The proceeds of the refunding issuance will defease existing debt in 2022. Capital leases payable at year-end totaled \$707,278. In addition, the City has long-term liabilities in the amount of \$1,928,508 for employee benefits. The City of Maplewood maintains an AA+ credit rating from S&P Global Ratings.

State statutes limit the amount of general obligation debt a Minnesota city may issue to 3% of total estimated market value. The current debt limitation for the City of Maplewood is \$139,276,053. Only \$15,895,000 of the City's outstanding debt is included in the statutory limitation as the other debt is either wholly or partially financed by revenues other than a general tax levy.

City of Maplewood Management's Discussion and Analysis

Long-term liabilities. (Continued) Additional information on the City of Maplewood's long-term debt is located in Notes 6 and 7 on pages 64-68 of this report.

Economic Factors and Next Year's Budget and Rates

- Maplewood had an average annual unemployment rate at the end of 2021 of 2.9%. This compares with unemployment rates of 2.6% for Ramsey County, 2.6% for the State of Minnesota and 3.7% for the United States.
- The City's local tax capacity increased by 1.3% for property taxes payable in 2022.
- City population is expected to increase 1.5% in 2022.

Many factors were considered in preparing the City's budget for the 2022 fiscal year. The City's adopted 2022 budget includes a property tax levy of \$24,369,853, which is 5.0% greater than the 2021 levy.

Requests for information. This financial report is designed to provide a general overview of the City of Maplewood's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 1830 County Road B East, Maplewood, MN 55109.

BASIC FINANCIAL STATEMENTS



**City of Maplewood
Statement of Net Position
December 31, 2021**

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (including cash equivalents)	\$ 49,065,420	\$ 7,750,402	\$ 56,815,822
Cash with fiscal agent	8,658,337	-	8,658,337
Receivables			
Accounts receivable	571,865	2,161,436	2,733,301
Interest receivable	166,997	26,220	193,217
Taxes receivable	759,636	717	760,353
Special assessments receivable	7,461,861	-	7,461,861
Notes receivable	100,000	-	100,000
Internal balances	(1,590,702)	1,590,702	-
Due from other governments	2,355,866	1,325,031	3,680,897
Inventory	125,653	-	125,653
Prepaid items	378,537	359,276	737,813
Assets held for resale	1,476,147	-	1,476,147
Capital assets not being depreciated			
Land	14,954,964	11,624	14,966,588
Construction in progress	12,162,829	-	12,162,829
Capital assets net of accumulated depreciation			
Vehicles	3,770,900	486,089	4,256,989
Buildings and structures	27,048,528	377,736	27,426,264
Furniture and equipment	3,308,903	265,288	3,574,191
Improvements other than buildings	814,370	36,666,668	37,481,038
Infrastructure	96,422,618	-	96,422,618
Total assets	<u>228,012,729</u>	<u>51,021,189</u>	<u>279,033,918</u>
Deferred Outflows of Resources			
Deferred outflows of resources related to city pensions	12,765,853	439,926	13,205,779
Deferred outflows of resources related to OPEB	481,866	111,978	593,844
Total deferred outflows of resources	<u>13,247,719</u>	<u>551,904</u>	<u>13,799,623</u>
 Total assets and deferred outflows of resources	<u>\$ 241,260,448</u>	<u>\$ 51,573,093</u>	<u>\$ 292,833,541</u>
Liabilities			
Accounts and contracts payable	\$ 3,757,878	\$ 175,736	\$ 3,933,614
Interest payable	740,543	-	740,543
Salaries and benefits payable	659,114	118,138	777,252
Due to other governments	221,382	137,394	358,776
Deposits payable	721,770	-	721,770
Unearned revenue	84,630	-	84,630
Bonds payable, net			
Payable within one year	14,964,724	-	14,964,724
Payable after one year	53,395,044	-	53,395,044
Capital lease payable			
Payable within one year	190,229	-	190,229
Payable after one year	517,049	-	517,049
Compensated absences payable			
Payable within one year	94,483	-	94,483
Payable after one year	1,834,025	-	1,834,025
Net pension liability			
Payable after one year	9,027,415	622,804	9,650,219
Total OPEB liability			
Payable after one year	1,836,243	426,711	2,262,954
Total liabilities	<u>88,044,529</u>	<u>1,480,783</u>	<u>89,525,312</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to city pensions	16,847,262	575,584	17,422,846
Deferred inflows of resources related to OPEB	772,881	179,604	952,485
Total deferred inflows of resources	<u>17,620,143</u>	<u>755,188</u>	<u>18,375,331</u>
Net Position			
Net investment in capital assets	99,071,066	37,807,405	135,313,471
Restricted for			
Economic development	603,918	-	603,918
Debt service	14,440,041	-	14,440,041
Tax increment	1,706,256	-	1,706,256
Park development	1,538,785	-	1,538,785
Capital projects	3,527,963	-	3,527,963
Unrestricted	14,707,747	11,529,717	27,802,464
Total net position	<u>135,595,776</u>	<u>49,337,122</u>	<u>184,932,898</u>
 Total liabilities, deferred inflows of resources, and net position	<u>\$ 241,260,448</u>	<u>\$ 51,573,093</u>	<u>\$ 292,833,541</u>

See notes to basic financial statements.

**City of Maplewood
Statement of Activities
Year Ended December 31, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 4,637,368	\$ 681,309	\$ 15,079	\$ -	\$ (3,940,980)	\$ -	\$ (3,940,980)
Public safety	11,317,367	882,343	5,536,104	47,662	(4,851,258)	-	(4,851,258)
Public works	12,956,558	533,087	276,830	4,927,077	(7,219,564)	-	(7,219,564)
Parks and recreation	1,172,390	82,264	-	-	(1,090,126)	-	(1,090,126)
Community development	3,002,677	1,867,561	32,091	-	(1,103,025)	-	(1,103,025)
Interest and fiscal charges	983,889	-	-	45,825	(938,064)	-	(938,064)
Total governmental activities	<u>34,070,249</u>	<u>4,046,564</u>	<u>5,860,104</u>	<u>5,020,564</u>	<u>(19,143,017)</u>	<u>-</u>	<u>(19,143,017)</u>
Business-type activities							
Ambulance service	3,404,091	2,448,358	254,544	-	-	(701,189)	(701,189)
Environmental utility	1,954,477	3,125,044	925	2,080,730	-	3,252,222	3,252,222
Recycling program	1,032,626	1,179,153	116,994	-	-	263,521	263,521
Sewer	4,975,531	5,550,967	544	639,582	-	1,215,562	1,215,562
Street light utility	199,500	448,473	-	-	-	248,973	248,973
Total business-type activities	<u>11,566,225</u>	<u>12,751,995</u>	<u>373,007</u>	<u>2,720,312</u>	<u>-</u>	<u>4,279,089</u>	<u>4,279,089</u>
Total governmental and business-type activities	<u>\$ 45,636,474</u>	<u>\$ 16,798,559</u>	<u>\$ 6,233,111</u>	<u>\$ 7,740,876</u>	<u>(19,143,017)</u>	<u>4,279,089</u>	<u>(14,863,928)</u>
General revenues							
Property taxes					22,829,246	306	22,829,552
Miscellaneous taxes					1,876,585	-	1,876,585
Tax increments					1,919,195	-	1,919,195
Grants and contributions not restricted to specific programs					1,365,277	-	1,365,277
Unrestricted investment earnings					(121,291)	(7,771)	(129,062)
Other general revenues					84,030	3,829	87,859
Gain on sale of asset					-	8,483	8,483
Transfers					1,061,821	(1,061,821)	-
Total general revenues and transfers					<u>29,014,863</u>	<u>(1,056,974)</u>	<u>27,957,889</u>
Change in net position					<u>9,871,846</u>	<u>3,222,115</u>	<u>13,093,961</u>
Net position - beginning					<u>125,723,930</u>	<u>46,115,007</u>	<u>171,838,937</u>
Net position - ending					<u>\$ 135,595,776</u>	<u>\$ 49,337,122</u>	<u>\$ 184,932,898</u>

F3, Attachment 4

See notes to basic financial statements.

City of Maplewood
Balance Sheet - Governmental Funds
December 31, 2021

		Debt Service	Capital Projects			
	General	Debt Service Funds	Public Improvement Projects Fund	Fire Station Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and investments	\$ 16,053,570	\$ 8,222,157	\$ 4,565,988	\$ 7,728,252	\$ 9,778,644	\$ 46,348,611
Cash with fiscal agent	-	8,658,337	-	-	-	8,658,337
Accrued interest receivable	48,199	28,145	15,413	32,799	31,910	156,466
Due from other governments	2,283,948	-	-	-	71,918	2,355,866
Accounts receivable	106,478	-	-	-	463,135	569,613
Notes receivable	-	-	-	-	100,000	100,000
Due from other funds	-	-	-	-	446,878	446,878
Property taxes receivable	524,639	152,789	-	-	82,208	759,636
Special assessments receivable	369	6,214,042	-	-	1,247,450	7,461,861
Prepaid items	44,557	-	-	-	2,850	47,407
Assets held for resale	-	-	-	-	1,476,147	1,476,147
Total assets	<u>\$ 19,061,760</u>	<u>\$ 23,275,470</u>	<u>\$ 4,581,401</u>	<u>\$ 7,761,051</u>	<u>\$ 13,701,140</u>	<u>\$ 68,380,822</u>
Liabilities						
Accounts payable	\$ 415,034	\$ 4,886	\$ 872,828	\$ 764,409	\$ 1,284,964	\$ 3,342,121
Contracts payable	-	-	112,742	216,651	-	329,393
Deposits payable	380,668	-	-	-	341,102	721,770
Due to other governments	64,701	-	129,480	13,162	1,992	209,335
Salaries and benefits payable	491,065	-	-	-	12,509	503,574
Due to other funds	-	-	-	-	446,878	446,878
Advance payable	-	-	-	-	904,472	904,472
Unearned revenues	84,630	-	-	-	-	84,630
Total liabilities	<u>1,436,098</u>	<u>4,886</u>	<u>1,115,050</u>	<u>994,222</u>	<u>2,991,917</u>	<u>6,542,173</u>
Deferred Inflows of Resources						
Unavailable revenue						
- taxes and assessments	195,702	6,147,657	-	-	1,265,889	7,609,248
Fund Balances						
Nonspendable	44,557	-	-	-	2,850	47,407
Restricted	-	17,122,927	3,466,351	-	3,910,571	24,499,849
Committed	4,159,665	-	-	-	1,382,050	5,541,715
Assigned	-	-	-	6,766,829	4,728,070	11,494,899
Unassigned	13,225,738	-	-	-	(580,207)	12,645,531
Total fund balances	<u>17,429,960</u>	<u>17,122,927</u>	<u>3,466,351</u>	<u>6,766,829</u>	<u>9,443,334</u>	<u>54,229,401</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 19,061,760</u>	<u>\$ 23,275,470</u>	<u>\$ 4,581,401</u>	<u>\$ 7,761,051</u>	<u>\$ 13,701,140</u>	<u>\$ 68,380,822</u>

See notes to basic financial statements.



City of Maplewood
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
December 31, 2021

Total fund balances - governmental funds	\$ 54,229,401
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds. are not reported as assets in governmental funds.	
Cost of capital assets	234,027,606
Less accumulated depreciation	(78,358,281)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.	
Long-term liabilities at year-end consist of:	
Bonds payable	(66,227,815)
Unamortized bond premium and discount	(2,131,953)
Capital lease payable	(707,278)
Total OPEB liability	(1,836,243)
Net pension liability	(9,027,415)
Delinquent receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	
Taxes	279,009
Special assessments	39,617
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.	
Deferred inflows of resources related to city pensions	(16,847,262)
Deferred inflows of resources related to OPEB	(772,881)
Deferred outflows of resources related to city pensions	12,765,853
Deferred outflows of resources related to OPEB	481,866
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred special assessments	7,290,622
Governmental funds do not report a liability for accrued interest due and payable.	(740,543)
Internal Service Funds are used by management to charge the costs of insurance and capital equipment to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.	
	<u>3,131,473</u>
Total net position - governmental activities	<u><u>\$ 135,595,776</u></u>

City of Maplewood
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2021

		Debt Service	Capital Projects	
			Public	
	General	Debt Service Funds	Improvement Projects Fund	Fire Station Fund
Revenues				
General property taxes	\$ 17,070,245	\$ 4,828,019	\$ -	\$ -
Tax increment collections	-	-	-	-
Miscellaneous taxes	6,746	-	-	-
Licenses and permits	1,955,926	-	-	-
Intergovernmental	5,907,352	914,585	471,293	-
Special assessments	157	1,543,351	-	-
Charges for services	1,132,040	-	-	-
Fines and forfeitures	144,747	-	-	-
Investment income	(73,522)	(54,069)	(14,672)	58,918
Miscellaneous				
Contributions and donations	839	-	-	-
Rent	1,620	-	-	-
Other	47,250	-	947,197	-
Total revenues	<u>26,193,400</u>	<u>7,231,886</u>	<u>1,403,818</u>	<u>58,918</u>
Expenditures				
Current				
Community development	1,562,269	-	-	-
Administration	1,599,708	-	-	-
Finance	1,600,442	135,259	-	-
Fire	2,520,127	-	-	-
Legislative	155,991	-	-	-
Parks and recreation	425,818	-	-	-
Police	9,937,598	-	-	-
Public works	4,270,318	-	-	-
Debt service				
Principal retirement	-	6,255,352	-	-
TIF developer payments	-	-	-	-
Interest and other charges	-	1,815,516	-	-
Capital outlay				
Administration	-	-	-	-
Police	-	-	-	-
Fire	-	-	-	5,090,570
Parks and recreation	-	-	-	-
Public works	-	-	4,575,547	-
Total expenditures	<u>22,072,271</u>	<u>8,206,127</u>	<u>4,575,547</u>	<u>5,090,570</u>
Excess of revenues over (under) expenditures	4,121,129	(974,241)	(3,171,729)	(5,031,652)
Other Financing Sources (Uses)				
Issuance of bonds	-	9,500,000	-	-
Refunded bonds redeemed	-	(5,950,000)	-	-
Issuance of refunding bonds	-	8,090,000	-	-
Premium on debt issued	-	1,195,030	-	-
Transfers in	1,315,000	997,347	4,400,600	9,855,954
Transfers out	(1,703,833)	(9,855,954)	(1,033,460)	-
Proceeds from sale of capital asset	2,937	-	-	-
Total other financing sources (uses)	<u>(385,896)</u>	<u>3,976,423</u>	<u>3,367,140</u>	<u>9,855,954</u>
Net change in fund balances	3,735,233	3,002,182	195,411	4,824,302
Fund Balances				
Beginning of year	<u>13,694,727</u>	<u>14,120,745</u>	<u>3,270,940</u>	<u>1,942,527</u>
End of year	<u>\$ 17,429,960</u>	<u>\$ 17,122,927</u>	<u>\$ 3,466,351</u>	<u>\$ 6,766,829</u>

See notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 968,980	\$ 22,867,244
1,919,195	1,919,195
1,869,839	1,876,585
-	1,955,926
1,968,910	9,262,140
826,838	2,370,346
530,270	1,662,310
10,615	155,362
(23,508)	(106,853)
2,000	2,839
144,940	146,560
87,462	1,081,909
<u>8,305,541</u>	<u>43,193,563</u>
117,173	1,679,442
542,818	2,142,526
-	1,735,701
53,475	2,573,602
15,000	170,991
216,245	642,063
3,510	9,941,108
278,780	4,549,098
-	6,255,352
1,390,044	1,390,044
-	1,815,516
299,489	299,489
286,873	286,873
-	5,090,570
639,378	639,378
-	4,575,547
<u>3,842,785</u>	<u>43,787,300</u>
4,462,756	(593,737)
-	9,500,000
-	(5,950,000)
-	8,090,000
-	1,195,030
1,980,298	18,549,199
(4,909,518)	(17,502,765)
36,057	38,994
<u>(2,893,163)</u>	<u>13,920,458</u>
1,569,593	13,326,721
<u>7,873,741</u>	<u>40,902,680</u>
<u>\$ 9,443,334</u>	<u>\$ 54,229,401</u>



City of Maplewood
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances to
the Statement of Activities - Governmental Funds
Year Ended December 31, 2021

Net change in fund balances - governmental funds \$ 13,326,721

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	5,209,893
Depreciation expense	(4,981,409)
Loss on disposal	(71,939)

Unfunded OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.

(39,547)

Governmental funds recognize pension contributions as expenditures at the time of payment in the funds whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.

Pension expense	2,466,125
State aid contribution	

Principal payments on long-term debt are recognized as expenditures in the governmental funds but have no impact on net position in the Statement of Activities.

Bonds payable	6,069,350
Refunded bonds payable	
Capital lease payable	186,002

Governmental funds report the effects of bond premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

(317,096)

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and, thus, requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.

(46,307)

Proceeds from long-term debt are recognized as an other financing source in the governmental funds but have no impact on net position in the Statement of Activities.

(17,590,000)

Refunding bond payments are recognized as other financing uses in the governmental funds but as an increase in net assets in the Statement of Activities.

5,950,000

Certain receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.

Property taxes delinquent	(37,998)
Special assessments delinquent	366
Special assessments deferred	(378,004)

Internal Service Funds are used by management to charge the costs of insurance and capital equipment to individual funds. The net revenue of certain activities of Internal Service Funds is reported with governmental activities in the government-wide financial statements.

125,689

Change in net position - governmental activities

\$ 9,871,846

See notes to basic financial statements.

37

City of Maplewood
Statement of Net Position - Proprietary Funds
December 31, 2021

	Business-Type Activities Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
Assets		
Current assets		
Cash and cash equivalents	\$ 1,745,686	\$ 2,107,085
Accrued interest receivable	3,986	7,492
Due from other governments	-	405,190
Accounts receivable - net	1,962,243	686
Advance due from other funds	-	-
Property taxes receivable	717	-
Inventory	-	-
Prepaid items	5,728	2,000
Total current assets	<u>3,718,360</u>	<u>2,522,453</u>
Noncurrent assets		
Capital assets		
Structures, vehicles, and equipment	1,748,067	38,639,639
Less: allowance for depreciation	(1,095,949)	(13,227,125)
Net capital assets	<u>652,118</u>	<u>25,412,514</u>
Total assets	<u>4,370,478</u>	<u>27,934,967</u>
Deferred Outflows of Resources		
Deferred outflows of resources related to OPEB	69,864	20,609
Deferred outflows of resources related to pensions	-	265,339
Total deferred outflows of resources	<u>69,864</u>	<u>285,948</u>
Total assets and deferred outflows of resources	<u>\$ 4,440,342</u>	<u>\$ 28,220,915</u>
Liabilities		
Current liabilities		
Accounts payable	\$ 27,929	\$ 41,857
Due to other governments	19,345	110,903
Interest payable	-	-
Salaries payable	83,298	14,571
Employee benefits payable - current portion	-	-
Total current liabilities	<u>130,572</u>	<u>167,331</u>
Noncurrent liabilities		
Employee benefits payable - noncurrent portion	-	-
Total other post employment benefits (OPEB) liability	266,232	78,533
Net pension liability	-	375,641
Less amount due within one year	-	-
Total noncurrent liabilities	<u>266,232</u>	<u>454,174</u>
Total liabilities	<u>396,804</u>	<u>621,505</u>
Deferred Inflows of Resources		
Deferred inflows of resources related to OPEB	112,057	33,055
Deferred inflows of resources related to pensions	-	347,161
Total deferred inflows of resources	<u>112,057</u>	<u>380,216</u>
Net Position		
Net investment in capital assets	652,118	25,412,514
Unrestricted	3,279,363	1,806,680
Total net position	<u>3,931,481</u>	<u>27,219,194</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 4,440,342</u>	<u>\$ 28,220,915</u>

Business-Type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 356,268	\$ 2,383,002	\$ 1,158,361	\$ 7,750,402	\$ 2,716,809
1,326	8,853	4,563	26,220	10,531
266,656	652,397	788	1,325,031	-
80,541	7,412	110,554	2,161,436	2,252
-	904,472	-	904,472	-
-	-	-	717	-
-	-	-	-	125,653
-	351,548	-	359,276	331,130
<u>704,791</u>	<u>4,307,684</u>	<u>1,274,266</u>	<u>12,527,554</u>	<u>3,186,375</u>
-	25,308,174	6,255	65,702,135	7,577,331
-	(13,570,405)	(1,251)	(27,894,730)	(4,763,544)
-	11,737,769	5,004	37,807,405	2,813,787
<u>704,791</u>	<u>16,045,453</u>	<u>1,279,270</u>	<u>50,334,959</u>	<u>6,000,162</u>
2,302	19,203	-	111,978	-
18,640	155,947	-	439,926	-
<u>20,942</u>	<u>175,150</u>	<u>-</u>	<u>551,904</u>	<u>-</u>
<u>\$ 725,733</u>	<u>\$ 16,220,603</u>	<u>\$ 1,279,270</u>	<u>\$ 50,886,863</u>	<u>\$ 6,000,162</u>
\$ 89,545	\$ 1,537	\$ 14,866	\$ 175,734	\$ 86,364
-	14	7,134	137,396	12,047
-	-	-	-	-
2,922	17,347	-	118,138	155,540
-	-	-	-	94,483
<u>92,467</u>	<u>18,898</u>	<u>22,000</u>	<u>431,268</u>	<u>348,434</u>
-	-	-	-	1,928,508
8,772	73,174	-	426,711	-
26,388	220,775	-	622,804	-
-	-	-	-	(94,483)
<u>35,160</u>	<u>293,949</u>	<u>-</u>	<u>1,049,515</u>	<u>1,834,025</u>
<u>127,627</u>	<u>312,847</u>	<u>22,000</u>	<u>1,480,783</u>	<u>2,182,459</u>
3,693	30,799	-	179,604	-
24,387	204,036	-	575,584	-
<u>28,080</u>	<u>234,835</u>	<u>-</u>	<u>755,188</u>	<u>-</u>
-	11,737,769	5,004	37,807,405	2,813,787
<u>570,026</u>	<u>3,935,152</u>	<u>1,252,266</u>	<u>10,843,487</u>	<u>1,003,916</u>
<u>570,026</u>	<u>15,672,921</u>	<u>1,257,270</u>	<u>48,650,892</u>	<u>3,817,703</u>
<u>\$ 725,733</u>	<u>\$ 16,220,603</u>	<u>\$ 1,279,270</u>	<u>\$ 50,886,863</u>	<u>\$ 6,000,162</u>

Adjustment to reflect the consolidation
of internal service fund activities related
to enterprise funds

686,230

Net position of business-type activities

\$ 49,337,122

City of Maplewood
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities	
	Enterprise Funds	
	604	
	606 Ambulance Service	Environmental Utility
Operating Revenues		
Utility/recycling/ambulance billings	\$ 2,448,255	\$ 3,125,044
Franchise tax	-	-
Other sales and services	103	-
Total operating revenues	<u>2,448,358</u>	<u>3,125,044</u>
Operating Expenses		
Personnel services	2,564,557	887,052
Materials and supplies	182,691	16,173
Contractual services	462,666	494,668
Depreciation	214,679	633,516
Total operating expenses	<u>3,424,593</u>	<u>2,031,409</u>
Operating income (loss)	(976,235)	1,093,635
Nonoperating Revenues (Expenses)		
Investment income	(3,493)	2,641
Intergovernmental	254,544	925
General property taxes	306	-
Gain (loss) on disposal of capital assets	8,483	-
Other income	-	-
Interest expense	(593)	-
Total nonoperating revenues (expenses)	<u>259,247</u>	<u>3,566</u>
Income (loss) before contributions and transfers	(716,988)	1,097,201
Capital Contributions	-	2,080,730
Transfers in	751,556	10,739
Transfers out	<u>-</u>	<u>(1,011,881)</u>
Change in net position	34,568	2,176,789
Net Position		
Beginning of year	<u>3,896,913</u>	<u>25,042,405</u>
End of year	<u>\$ 3,931,481</u>	<u>\$ 27,219,194</u>

See notes to basic financial statements.

Business-Type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 1,165,542	\$ 5,506,973	\$ -	\$ 12,245,814	\$ -
-	-	448,473	448,473	-
13,611	43,994	-	57,708	8,947,452
<u>1,179,153</u>	<u>5,550,967</u>	<u>448,473</u>	<u>12,751,995</u>	<u>8,947,452</u>
88,570	577,877	-	4,118,056	7,347,383
35,259	32,993	-	267,116	536,294
909,343	3,929,431	199,114	5,995,222	501,159
-	362,634	313	1,211,142	445,872
<u>1,033,172</u>	<u>4,902,935</u>	<u>199,427</u>	<u>11,591,536</u>	<u>8,830,708</u>
145,981	648,032	249,046	1,160,459	116,744
315	(5,845)	(1,389)	(7,771)	(14,438)
116,994	544	-	373,007	9,356
-	-	-	306	-
-	-	-	8,483	24,544
-	3,829	-	3,829	-
-	-	-	(593)	-
<u>117,309</u>	<u>(1,472)</u>	<u>(1,389)</u>	<u>377,261</u>	<u>19,462</u>
263,290	646,560	247,657	1,537,720	136,206
-	639,582	-	2,720,312	-
941	14,372	-	777,608	15,387
<u>(55,000)</u>	<u>(747,548)</u>	<u>(25,000)</u>	<u>(1,839,429)</u>	<u>-</u>
209,231	552,966	222,657	3,196,211	151,593
<u>360,795</u>	<u>15,119,955</u>	<u>1,034,613</u>	<u>45,454,681</u>	<u>3,666,110</u>
<u>\$ 570,026</u>	<u>\$ 15,672,921</u>	<u>\$ 1,257,270</u>	<u>\$ 48,650,892</u>	<u>\$ 3,817,703</u>

Change in net position reported above adjustment to reflect the consolidation of internal service fund activities	\$ 3,196,211
Fund activities related to enterprise funds	<u>25,904</u>
Change in net position of business-type activities	<u>\$ 3,222,115</u>

City of Maplewood
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
Cash Flows - Operating Activities		
Receipts from customers	\$ 2,817,856	\$ 3,125,238
Interfund services provided and used	-	(216,000)
Payments to suppliers for goods and services	(636,508)	(146,192)
Payments to employees for services	(2,557,305)	(757,233)
Other operating revenues	103	-
Net cash flows - operating activities	<u>(375,854)</u>	<u>2,005,813</u>
Cash Flows - Noncapital Financing Activities		
Property taxes	740	-
Intergovernmental receipts	254,544	925
Transfer from other funds	751,556	10,739
Transfer to other funds	-	-
Net cash flows - noncapital financing activities	<u>1,006,840</u>	<u>11,664</u>
Cash Flows - Capital and Related Financing Activities		
Principal paid on debt	(46,522)	-
Interest paid on debt	(1,016)	-
Capital lease proceeds	-	-
Acquisition of capital assets	(7,201)	-
Transfer to other funds	-	(1,011,881)
Proceeds from disposal of capital assets	8,483	-
Net cash flows - capital and related financing activities	<u>(46,256)</u>	<u>(1,011,881)</u>
Cash Flows - Investing Activities		
Investment income	<u>(5,077)</u>	<u>(2,853)</u>
Net change in cash and cash equivalents	579,653	1,002,743
Cash and Cash Equivalents		
January 1	<u>1,166,033</u>	<u>1,104,342</u>
December 31	<u>\$ 1,745,686</u>	<u>\$ 2,107,085</u>

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 1,099,087	\$ 5,498,559	\$ 448,546	\$ 12,989,286	\$ -
-	(126,000)	-	(342,000)	8,864,573
(997,001)	(3,882,768)	(195,058)	(5,857,527)	(652,559)
(96,479)	(704,493)	-	(4,115,510)	(7,552,629)
13,611	43,994	-	57,708	94,325
19,218	829,292	253,488	2,731,957	753,710
-	-	-	740	-
116,910	544	-	372,923	9,356
941	14,372	-	777,608	-
(55,000)	(390,000)	(25,000)	(470,000)	15,387
62,851	(371,255)	(25,000)	685,100	24,743
-	-	-	(46,522)	-
-	-	-	(1,016)	-
-	-	-	-	-
-	-	-	(7,201)	(971,459)
-	(357,548)	-	(1,369,429)	-
-	-	-	8,483	60,043
-	(357,548)	-	(1,415,685)	(911,416)
(487)	(10,137)	(3,981)	(22,535)	(18,799)
81,582	90,352	224,507	1,978,837	(151,762)
274,686	2,292,650	933,854	5,771,565	2,868,571
<u>\$ 356,268</u>	<u>\$ 2,383,002</u>	<u>\$ 1,158,361</u>	<u>\$ 7,750,402</u>	<u>\$ 2,716,809</u>

City of Maplewood
Statement of Cash Flows - Proprietary Funds
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities		
Operating income (loss)	\$ (976,235)	\$ 1,093,635
Adjustments to reconcile operating income (loss) to net cash flows - operating activities		
Depreciation	214,679	633,516
Pension expense	-	134,009
Accounts receivable	369,601	-
Special assessments receivable	-	-
Due from other governments	-	194
Prepaid items	(5,728)	(2,000)
Inventory	-	-
Accounts payable	8,302	39,746
Salaries payable	(576)	(4,584)
Due to other governments	6,275	110,903
Deposits	-	-
Unearned revenue	-	-
OPEB expense	7,828	394
Employee benefits payable	-	-
Total adjustments	<u>600,381</u>	<u>912,178</u>
Net cash flows - operating activities	<u>\$ (375,854)</u>	<u>\$ 2,005,813</u>
Noncash Capital and Related Financing Activities		
Capital contributions	<u>\$ -</u>	<u>\$ 2,080,730</u>

(Continued)

Business-Type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 145,981	\$ 648,032	\$ 249,046	\$ 1,160,459	\$ 116,744
-	362,634	313	1,211,142	445,872
(8,641)	(128,591)	-	(3,223)	-
(36,752)	(7,220)	74	325,703	(2,252)
-	-	-	-	-
(29,703)	(1,194)	(1)	(30,704)	13,698
-	(46,093)	-	(53,821)	(62,046)
-	-	-	-	4,038
(52,056)	(265)	(765)	(5,038)	463,823
309	(628)	-	(5,479)	(144,133)
(343)	14	4,821	121,670	(15,179)
-	-	-	-	-
-	-	-	-	-
423	2,603	-	11,248	-
-	-	-	-	(66,855)
<u>(126,763)</u>	<u>181,260</u>	<u>4,442</u>	<u>1,571,498</u>	<u>636,966</u>
<u>\$ 19,218</u>	<u>\$ 829,292</u>	<u>\$ 253,488</u>	<u>\$ 2,731,957</u>	<u>\$ 753,710</u>
<u>\$ -</u>	<u>\$ 639,582</u>	<u>\$ -</u>	<u>\$ 2,720,312</u>	<u>\$ -</u>



**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Maplewood, Minnesota have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units by GASB. The following is a summary of the significant accounting policies.

A. Financial Reporting Entity

The criteria used to determine the financial reporting entity were in conformity with GASB Statement No. 14, *The Financial Reporting Entity*. In accordance with Statement No. 14 for financial reporting purposes, the City's financial statements include all funds, departments, agencies, boards, commissions, and other organizations over which the City is considered to be financially accountable.

The City is financially accountable if:

1. It appoints a voting majority of an organization's body and is able to impose its will on that organization or the potential for the organization to provide specific financial benefits to, or impose specific financial burdens, on the City; or,
2. An organization is fiscally dependent on the City.

As a result of applying the criteria of Statement No. 14 the City has one blended component unit.

Blended Component Unit

During 2009, the City adopted Ordinance No. 891 establishing the Maplewood Area Economic Development Authority, an entity legally separate from the City. Although legally separate, the EDA is reported as if it were part of the primary government because it provides services exclusively for the City. In addition, the Authority consists of the Mayor and members of the City Council. The City Manager acts as Director and ex-officio member. Separate financial statements for the Authority are not prepared and the City has operational responsibility for the EDA.

The following provide an advisory function and have been included as part of the primary government:

- Heritage Preservation Commission
- Police Civil Service Commission
- Community Design Review Board
- Planning Commission
- Parks and Recreation Commission
- Environmental and Natural Resources Commission
- Housing and Economic Development Commission
- Human Rights Commission

The above commissions, board, and authority were created by the City to carry out specific advisory functions with members appointed by the City Council. All funding for these advisory bodies is derived from the City.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or business-type activity. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not included among program revenues are reported instead as general revenues. Internally dedicated revenues are reported as general revenues rather than program revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, licenses, special assessments, intergovernmental revenues, charges for services, and interest associated with the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current period is considered to be susceptible to accrual as revenue of the current period. Intergovernmental revenue is recognized when eligibility requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the City.

Property Tax Revenue Recognition

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District, and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

Government-Wide Financial Statements

The City recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

Governmental Fund Financial Statements

The City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes and State credits received by the City in July, December, and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the City the following January) and taxes and credits not received at year end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the City in January are fully offset by deferred inflows because they are not available to finance current expenditures.

Special Assessment Revenue Recognition

Special assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with State Statutes. These assessments are collectible by the City over a term of years usually consistent with the term of the related bond issue. Collection of annual installments (including interest) is handled by the County auditor in the same manner as property taxes. Property owners are allowed to (and often do) prepay future installments without interest or prepayment penalties.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Special Assessment Revenue Recognition (Continued)

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeit properties are remitted to the City in payment of delinquent special assessments. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural, or seasonal recreational land in which event the property is subject to such sale after five years.

Government-Wide Financial Statements

The City recognizes special assessment revenue in the period that the assessment roll was adopted by the City Council. Uncollectible special assessments are not material and have not been reported.

Governmental Fund Financial Statements

Revenue from special assessments is recognized by the City when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the City are recognized as revenue for the current year. All remaining delinquent and deferred assessments receivable in governmental funds are offset by deferred inflows.

Description of Funds:

Major Governmental Funds:

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – This fund accounts for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest, and fiscal agents' fees.

Public Improvement Projects Fund – This fund accounts for financial resources to be used to finance public works construction projects that are financed wholly or partially by special assessments levied against properties that benefit from the public improvements.

Fire Station Fund – This fund accounts for the construction of the new fire station.

Major Proprietary Funds:

Ambulance Service Fund – This fund accounts for customer service charges that are used to finance emergency medical services.

Environmental Utility Fund – This fund accounts for revenues and expenses related to the administration, planning, implementation, and maintenance of the storm water management program.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Description of Funds (Continued):

Major Proprietary Funds (Continued):

Recycling Program Fund – This fund accounts for recycling charges that are levied to finance recycling costs and public education on solid waste reduction and recycling.

Sanitary Sewer Fund – This fund accounts for customer sewer charges which are used to finance sewer system operating expenses.

Street Light Utility Fund – This fund accounts for water surcharges on St. Paul water utility bills that will be used to finance future water system improvements that cannot be financed by special assessments.

Additional Fund Types:

Special Revenue Funds – Used to account for the proceeds of specific revenue sources (other than major capital resources) that are restricted to expenditures for specified purposes.

Capital Projects Funds – Used to account for financial resources to be used for the acquisition or construction of major capital facilities or major purchases of equipment (other than those financed by Proprietary Funds).

Internal Service Funds – Used to account for information technology, employee benefits, dental insurance, risk management, and fleet management services provided by one department to other departments of the City.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures, or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Proprietary funds distinguish *operating revenues* and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for an allowable use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Deposits and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Minnesota Statutes authorize the City to invest in obligations of the U.S. Treasury, agencies and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days and in the Minnesota Municipal Investment Pool.

Certain investments for the City are reported at fair value as disclosed in Note 3. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In accordance with GASB Statement No. 79, the Minnesota Municipal Investment Pool securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from the 4M Liquid Asset Fund. Investments in the 4M Plus must be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period will be subject to a penalty equal to seven days interest on the amount withdrawn. 7 days' notice of redemption is required for withdrawals of investments in the 4M Term Series withdrawn prior to the maturity date of that series. A penalty could be assessed as necessary to recoup the Series for any charges, losses, and other costs attributable to the early redemption.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

2. Receivables and Payables

All trade and property tax receivables are shown net of an allowance for uncollectibles. At December 31, 2021, an allowance of \$360,000 was recorded in the Ambulance Service Fund.

Special deferred assessments are not currently collectible due to the City's policy of granting temporary deferments of assessments for trunk sewer and water lines until laterals permit connection. Special deferred assessments also include temporary deferments granted under *Minnesota Statutes* for senior citizens and green acres. The amount due from the County represents special assessments collected by the County but not yet transmitted to the City.

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet and are expected to be eliminated in 2021.

Long-term interfund loans, if any, are classified as "advances to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

3. Inventory, Land Held for Resale, and Prepaid Items

Inventory of materials and supplies has been valued at cost using the first-in, first-out (FIFO) method. Inventory maintained by the City is in its Internal Service Fund for the fleet maintenance.

Land was acquired by the City for subsequent resale for redevelopment purposes. Land held for resale is reported as an asset at lower of cost or estimated realizable value in the fund that acquired it.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

City of Maplewood
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an estimated useful life of at least two years and an initial individual cost meeting the following thresholds:

Assets	Threshold
Land and land improvements	Always capitalize
Easements	\$50,000
Building and building improvements	\$50,000
Construction in progress	Always capitalize
Infrastructure	\$100,000
Machinery and Equipment	\$10,000
Intangible Assets	\$50,000
Capital Leases	\$10,000

Capital assets may also include groups of assets which were acquired at the same time for one location, where individual asset items are less than the capitalization limit, but when all assets of that group are added together the dollar amount far exceeds the capitalization limit (i.e., furniture and MCC equipment).

Assets are valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are valued at acquisition value at the date of donation. The construction of sewer mains is generally financed by the Capital Project Funds. When construction has been completed and special assessments levied, these sewer mains are capitalized in the Enterprise Fund.

The City implemented GASB 51, *Accounting and Financial Reporting for Intangible Assets* effective January 1, 2010, which required the City to capitalize and amortize intangible assets. Pursuant to GASB Statement 51, in the case of initial capitalization of intangible assets, the City chose not to retroactively report permanent easements. The City had already accounted for temporary easements and computer software at historical cost and therefore retroactive reporting was not necessary. The amounts of these assets are not material to the financial statements and therefore, have not been reported separately from other capital assets. The City acquired no intangible assets for the year ending December 31, 2021.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

4. Capital Assets (Continued)

Depreciation has been charged on assets using the straight-line method over the estimated useful lives of the various assets as follows:

Assets	Years
Building and building improvements	15-30
Infrastructure including easements	25-50
Equipment and vehicles	3-30

No depreciation is taken in the year of acquisition and a full year of depreciation is taken in the year of retirement.

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. The City has two items that qualify for reporting in this category. The City presents deferred outflows of resources on the Statement of Net Position for deferred outflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has two items that qualify for reporting in this category. The City presents deferred inflows of resources on the Governmental Fund Balance Sheet as unavailable revenue. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

6. Compensated Absences

All employee benefits including compensated absences are recorded in the Employee Benefits (Internal Service) Fund. The cost of employee benefits is charged to all governmental and proprietary funds as they are accrued. Consequently, the liability for compensated absences is recorded in the Employee Benefits (Internal Service) Fund. See Note 5 for further information on employee benefits.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

7. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the relief association and additions to/deductions from PERA's and the relief association's fiduciary net position have been determined on the same basis as they are reported by PERA and the relief association except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

8. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bond. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Fund Equity

a. Classification

In the fund financial statements, fund balance is divided into five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of resources reported in governmental funds. These classifications are as follows:

- **Nonspendable Fund Balance** – These are amounts that cannot be spent because they are not in spendable form.
- **Restricted Fund Balance** – These are amounts that consist of amounts related to externally imposed constraints established by creditors, grantors, or contributors; or constraints imposed by state statutory provisions.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

9. Fund Equity (Continued)

a. Classification (Continued)

- **Committed Fund Balance** – These are amounts that are constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.
- **Assigned Fund Balance** – These are amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the governing body itself or by an official to which the governing body delegates the authority. Pursuant to City Council Resolution, the City's Finance Manager/Director, Asst. City Manager and/or City Manager is authorized to establish assignments of fund balance.
- **Unassigned Fund Balance** – These are residual amounts in the General Fund not reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

When unrestricted resources are available for use it is the City's policy to use resources in the following order: committed, assigned, and unassigned.

b. Minimum Fund Balance

The City's unassigned fund balance in the General Fund shall be maintained at a minimum level of 40%, with a desired level of 50%, of annual General Fund operating expenditures.

10. Net Position

In the government-wide financial statements, net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources. Net position is displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation, reduced by any outstanding debt attributable to acquire the capital assets.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity
(Continued)**

10. Net Position (Continued)

Restricted Net Position – Consists of net position restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

Unrestricted Net Position – All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

There is a reclassification of \$1,565,000 between net investment in capital assets and unrestricted net position on the total column in the Statement of Net Position to recognize the portion of debt attributable to capital assets donated from governmental activities to business-type activities.

11. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

F. Budgetary Information

The City legally adopts annual budgets for the General Fund. The City also adopts annual budgets for the Special Revenue, Debt Service, and Capital Projects Funds which are prepared on the modified accrual basis of accounting, except for the Legacy Village Park Development, and Tax Increment Economic Development District 1-15. Budgets were not adopted for these funds in 2021, and therefore, individual budget schedules are not presented. The budgets adopted for the Special Revenue and Capital Projects Funds indicate the amount that can be expended by fund based upon detailed budget estimates for individual expenditure accounts. The General Fund budget is by department and the budget for Debt Service Fund is adopted as totals for all bond issues. Budgets are also adopted as needed to calculate user charges for the Enterprise and Internal Service Funds and to determine debt service tax levies.

The City Manager may approve the transfer of budget amounts between accounts within a department's budget. City Council approval is required for any increase in a department's budget. Therefore, the legal level of budgetary control is at the department level in funds that have a budget.

City of Maplewood
Notes to Basic Financial Statements

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Equity

At December 31, 2021, individual funds with deficit fund balances are as follows:

Fund	Fund Balance
Capital Projects Funds	
General Building Replacement Fund	\$ (70,719)
Public Safety Training Facility Fund	(215,137)
Tax Increment Economic Development District 1-11	(127,870)
Tax Increment District 1-13	(137,252)
Tax Increment Financing District 1-15	(12,890)
Tax Increment District 1-14	(16,339)
Internal Service Fund	
Employee Benefits	(411,150)

NOTE 3 – DEPOSITS AND INVESTMENTS

Cash balances of the City's funds are combined (pooled) and invested to the extent available in various investments authorized by *Minnesota Statutes*. Each fund's portion of this pool (or pools) is displayed in the financial statements as "cash and cash equivalents" or "investments". For purposes of identifying risk of investing public funds, the balances and related restrictions are summarized as follows.

A. Deposits

Custodial Credit Risk – Deposits: This is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a policy that requires the City's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding FDIC, SAIF, BIF, or FCUA coverage. As of December 31, 2021, the City's bank balance was \$0 and not exposed to custodial credit risk. The book balance as of December 31, 2021, was \$0 for deposits.

City of Maplewood
Notes to Basic Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments

Pooled Investment Type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
External Investment Pool - 4M Fund	\$ 12,692,472	\$ 12,692,472	\$ -	\$ -
Brokered Money Market Funds	4,962,422	4,962,422	-	-
Long-term bonds	19,632,613	2,872,802	16,116,952	642,859
U.S. Agencies	7,620,180	5,966,876	1,653,304	-
Brokered certificates of deposit	11,371,733	4,386,177	6,985,556	-
Commercial paper	8,187,710	8,187,710	-	-
Total	<u>\$ 64,467,130</u>	<u>\$ 39,068,459</u>	<u>\$ 24,755,812</u>	<u>\$ 642,859</u>

Non-Pooled Investment Type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
Brokered Money Market Funds	<u>\$ 980,590</u>	<u>\$ -</u>	<u>\$ 980,590</u>	<u>\$ -</u>

Concentration of Credit Risk: The City's investment policy states the City will diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific issuer, or a specific class of maturities. As of December 31, 2021, the City's investments follow the guidelines stated in its investment policy.

Credit Risk: The City's investment policy limits investments to those specified in the above statutes. As of December 31, 2021, the FFCB and FHLMC bonds were rated AA+ by Standard and Poor's (S&P) and Aaa by Moody's Investors Services, while municipal bonds were rated AA- to AAA by S&P and A1 to Aaa by Moody's Investors Services. Brokered certificates of deposit, money market mutual funds, and U.S. Treasury notes and bonds are unrated.

Interest Rate Risk: This is the risk that market values of securities in a portfolio would decrease due to changes in market value interest rates. The City's objective relating to interest rate risk is to mitigate declines in market value of investments due to changes in interest rates. The policy states the "prudent investor" standard of judgment should be used by those making investment decisions. The policy calls for diversity in type and maturity in order to achieve market rate of return and prevent loss.

Custodial Credit Risk – Investments: For an investment, this is the risk in the event of the failure of the counterparty the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's policy states all investments must be fully insured and registered in the name of the City. Some City Securities held by the City's broker-dealer are not registered to the City, but are held in an insured account. The account is insured up to \$500,000 SIPC insurance and the broker-dealer provides an additional aggregate insurance policy for all of its customers as a group, not individually. It is unknown what portion of this policy is applicable to the City's portfolio.

City of Maplewood
Notes to Basic Financial Statements

NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

The City has the following recurring fair value measurements as of December 31, 2021:

- \$4,962,422 of investments are valued using a quoted market prices (Level 1 inputs)
- \$46,812,236 of investments are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2021, were as follows:

Petty cash and other cash on hand	\$ 26,439
Investments (Note 3.B.)	<u>65,447,720</u>
Total deposits and investments	<u><u>\$ 65,474,159</u></u>

Deposits and investments are presented in the December 31, 2021, basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 56,815,822
Cash with fiscal agent	<u>8,658,337</u>
Total deposits and investments	<u><u>\$ 65,474,159</u></u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 14,954,964	\$ -	\$ -	\$ 14,954,964
Construction in progress	15,288,223	9,705,046	(12,830,440)	12,162,829
Total capital assets, not being depreciated	<u>30,243,187</u>	<u>9,705,046</u>	<u>(12,830,440)</u>	<u>27,117,793</u>
Capital assets, being depreciated				
Buildings	42,855,559	492,289	-	43,347,848
Equipment	9,248,894	284,846	(170,568)	9,363,172
Vehicles	8,352,703	531,807	(282,885)	8,601,625
Other improvements	1,397,812	115,525	-	1,513,337
Infrastructure	144,192,878	7,468,284	-	151,661,162
Total capital assets, being depreciated	<u>206,047,846</u>	<u>8,892,751</u>	<u>(453,453)</u>	<u>214,487,144</u>
Less accumulated depreciation for				
Buildings	15,350,619	948,701	-	16,299,320
Equipment	5,625,510	563,829	(135,070)	6,054,269
Vehicles	4,402,223	639,448	(210,946)	4,830,725
Other improvements	659,501	39,466	-	698,967
Infrastructure	52,002,707	3,235,837	-	55,238,544
Total accumulated depreciation	<u>78,040,560</u>	<u>5,427,281</u>	<u>(346,016)</u>	<u>83,121,825</u>
Total capital assets being depreciated - net	<u>128,007,286</u>	<u>3,465,470</u>	<u>(107,437)</u>	<u>131,365,319</u>
Governmental activities capital assets - net	<u>\$ 158,250,473</u>	<u>\$ 13,170,516</u>	<u>\$ (12,937,877)</u>	<u>\$ 158,483,112</u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 4 – CAPITAL ASSETS (CONTINUED)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 11,624	\$ -	\$ -	\$ 11,624
Capital assets, being depreciated				
Buildings	601,949	-	-	601,949
Improvements other than buildings	60,237,806	2,720,311	-	62,958,117
Equipment	1,029,133	-	(28,000)	1,001,133
Vehicles	1,266,885	7,201	(144,774)	1,129,312
Total capital assets, being depreciated	63,135,773	2,727,512	(172,774)	65,690,511
Less accumulated depreciation for				
Buildings	214,676	9,537	-	224,213
Improvements other than buildings	25,317,167	974,282	-	26,291,449
Equipment	673,689	90,156	(28,000)	735,845
Vehicles	650,830	137,167	(144,774)	643,223
Total accumulated depreciation	26,856,362	1,211,142	(172,774)	27,894,730
Total capital assets being depreciated - net	36,279,411	1,516,370	(345,548)	37,795,781
Business-type activities capital assets - net	\$ 36,291,035	\$ 1,516,370	\$ (345,548)	\$ 37,807,405

Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities	
General government	\$ 668,900
Public safety	599,608
Public works	3,017,810
Parks and recreation	693,836
Community development	1,255
Information technology	45,834
Fleet management	400,038
Total depreciation expense - governmental activities	\$ 5,427,281

City of Maplewood
Notes to Basic Financial Statements

NOTE 4 – CAPITAL ASSETS (CONTINUED)

Business-type activities	
Ambulance services	\$ 214,679
Environmental utility	633,516
Sanitary sewer	362,634
Street light utility	313
	<hr/>
Total depreciation expense - business-type activities	<u><u>\$ 1,211,142</u></u>

NOTE 5 – EMPLOYEE BENEFITS PAYABLE

The Employee Benefits (Internal Service) Fund accounts for employee fringe benefit expenses and provides a reserve to finance accumulated leave benefits and severance pay. The liabilities included in this report are the portion of accrued vacation, annual leave, sick leave, and compensatory time off hours that are payable as severance pay. These employee benefits were as listed below.

Vacation and annual leave	\$ 1,641,941
Sick leave	147,958
Compensatory time off	68,900
Accrued taxes and benefits	69,709
	<hr/>
Total	<u><u>\$ 1,928,508</u></u>

Vacation, annual leave, and compensatory time off are payable when used or upon termination of employment. Sick leave is payable when used and in some cases upon termination of employment. Also, in some cases, sick leave can be converted to deferred compensation or vacation. For sworn police officers, sick leave is payable upon retirement or termination under satisfactory conditions after at least ten years of service at a rate of 50% times accumulated sick leave up to 300 days. Employees hired after May 19, 1978, receive no severance pay if their position is covered by the A.F.S.C.M.E. or Metro Supervisory Association union contracts. All other employees are eligible to receive severance pay for sick leave upon termination at a rate of 50% times accumulated sick leave with a maximum allowance of 50 days' pay.

NOTE 6 – LONG-TERM DEBT

A. Governmental Activities

During 2021, the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/20	Additions	Deductions	Balance 12/31/21	Due Within One Year
G.O. Bonds	\$ 60,657,165	\$ 17,590,000	\$ (12,019,350)	\$ 66,227,815	\$ 14,964,724
Premium	1,814,857	1,195,030	(877,934)	2,131,953	-
Capital leases payable	893,280	-	(186,002)	707,278	190,229
Employee benefits	1,995,363	300,705	(367,560)	1,928,508	94,483
Total governmental activities	<u><u>\$ 65,360,665</u></u>	<u><u>\$ 19,085,735</u></u>	<u><u>\$ (13,450,846)</u></u>	<u><u>\$ 70,995,554</u></u>	<u><u>\$ 15,249,436</u></u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 6 – LONG-TERM DEBT (CONTINUED)

A. Governmental Activities (Continued)

Principal and interest payments on the general obligation bonds are financed by the Debt Service Fund. The bonds are payable from special assessments, to be levied and collected for local improvement, from general property taxes, and from state street aid. The general credit of the City is obligated only to the extent that liens foreclosed against properties involved in special assessment districts are insufficient to retire outstanding bonds. Employee benefits payable will be financed by an internal service fund. It is not practicable to determine the specific year for payment of employee benefits payable.

In November 2021, the City issued \$8,090,000 G.O. Improvement Refunding Bonds, Series 2021A to refund 2012A, 2013A, and 2014A. The refunding was done to take advantage of lower interest rates. The refunding resulted in a decrease in future debt service payments of \$751,282. The net present value cash flow savings from the transaction was \$751,282. The refunding transaction will occur on February 1, 2022.

A summary of outstanding G.O. Bonds at December 31, 2021, is as follows:

	<u>Average Interest</u>	<u>Year Issued</u>	<u>Year of Maturity</u>	<u>Original Issue</u>	<u>Payable 12/31/21</u>
Tax increment	5.68 %	1999	2023	\$ 692,297	\$ 57,815
Improvement	3.50	2011	2032	10,000,000	-
Improvement	2.13	2012	2028	5,780,000	1,090,000
State aid street refunding	2.08	2012	2024	2,505,000	770,000
Improvement, CIP, and refunding	2.76	2013	2031	6,180,000	3,260,000
Refunding	2.21	2013	2024	3,700,000	585,000
Improvement, CIP, TIF, equipment certification	3.28	2014	2035	7,745,000	5,380,000
Refunding	2.63	2015	2026	3,790,000	1,625,000
Tax abatement refunding	2.62	2015	2031	1,215,000	780,000
Refunding	2.54	2015	2027	7,990,000	3,225,000
Improvement, CIP, equipment certification	2.09	2016	2032	3,765,000	2,595,000
Refunding	3.00	2016	2024	5,775,000	2,510,000
Improvement, tax abatement	3.00	2017	2033	3,850,000	3,030,000
Improvement refunding	2.00	2017	2025	3,145,000	1,605,000
Improvement	3.40	2018	2034	4,375,000	3,915,000
Improvement, tax abatement	3.40	2018	2034	2,565,000	2,300,000
Improvement	2.83	2019	2035	4,475,000	4,230,000
Refunding	1.95	2020	2032	5,480,000	5,480,000
Improvement	3.00	2020	2036	6,200,000	6,200,000
Improvement	2.00	2021	2042	9,500,000	9,500,000
Refunding	2.50	2021	2035	8,090,000	8,090,000
Total bonds payable				<u>\$ 106,817,297</u>	<u>\$ 66,227,815</u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 6 – LONG-TERM DEBT (CONTINUED)

A. Governmental Activities (Continued)

All long-term bonded indebtedness outstanding at December 31, 2021, is backed by the full faith and credit of the City, including special assessments and water revenue bond issues. Delinquent assessments receivable at December 31, 2021, were \$39,617.

Long-term bonded indebtedness listed above were issued to finance acquisition and construction of capital facilities/equipment or to refinance (refund) previous bond issues.

The scheduled annual principal and interest payments on the City's indebtedness as of December 31, 2021, are the following:

Year Ending December 31,	Bonds		
	Governmental Activities		
	Principal	Interest	Total
2022	\$ 14,964,724	\$ 1,648,919	\$ 16,613,643
2023	6,168,091	1,329,428	7,497,519
2024	5,700,000	1,082,982	6,782,982
2025	4,665,000	931,772	5,596,772
2026	4,525,000	795,270	5,320,270
2027-2031	17,260,000	2,332,902	19,592,902
2032-2036	9,655,000	630,958	10,285,958
2037-2041	2,720,000	148,104	2,868,104
2042	570,000	4,560	574,560
Total	<u>\$ 66,227,815</u>	<u>\$ 8,904,895</u>	<u>\$ 75,132,710</u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 6 – LONG-TERM DEBT (CONTINUED)

A. Governmental Activities (Continued)

Future revenue pledged for the payment of long-term debt is as follows:

Bond Issue	Use of Proceeds	Type	Revenue Pledged			Remaining Principal and Interest	Current Year	
			Percent of Total Debt Service	Debt service as % of net revenues	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
1999B Tax increment	TIF district financing	Tax increment	100 %	n/a	2012 - 2022	\$ 210,001	\$ 130,001	\$ 150,500
2011A Improvement	Infrastructure improvements	Special assessments	41	n/a	2011 - 2030	-	6,052,356	-
2012A Improvement	Infrastructure improvements	Special assessments	28	n/a	2013 - 2027	1,102,594	590,788	102,165
2012B Refunding	Infrastructure improvements	State-aid	100	n/a	2015 - 2023	795,550	294,425	294,425
2013A Improvement	Infrastructure improvements	Special assessments	37	n/a	2014 - 2031	3,307,619	544,688	514,884
2013B Refunding	Infrastructure improvements	Special assessments	13	n/a	2014 - 2024	614,500	465,625	211,879
2014A Improvement/TIF	Infrastructure improvements	Special assessments	17	n/a	2016 - 2030	5,470,319	649,838	547,813
2014A Improvement/TIF	Infrastructure improvements	Tax increment	16	n/a	2016 - 2030	-	-	97,425
2014B Refunding	Tax abatement	Tax abatement	0	n/a	2016-2020	-	-	-
2015A Refunding	Infrastructure improvements	Special assessments	9	n/a	2016-2026	1,749,100	435,950	433,485
2015B Improvement/TIF	Infrastructure improvements	Tax increment	75	n/a	2016-2031	880,200	111,500	113,267
2015C Refunding	Infrastructure improvements	Special assessments	30	n/a	2016-2027	3,479,603	739,588	714,854
2016A Improvement	Infrastructure improvements	Special assessments	30	n/a	2016-2027	2,897,331	366,838	337,098
2016B Refunding	Infrastructure improvements	Special assessments	30	n/a	2016-2027	2,610,050	1,039,550	718,936
2017A Improvement	Infrastructure improvements	Special assessments	40	n/a	2018-2025	3,506,550	375,100	356,652
2017B Advance Refunding	Infrastructure improvements	Special assessments	13	n/a	2018-2025	1,661,100	630,100	700,068
2018A Improvement/Abate	Infrastructure improvements	Special assessments	26	n/a	2018-2025	7,566,675	584,550	576,044
2019A Improvement	Infrastructure improvements	Special assessments	36	n/a	2019-2028	5,076,113	367,100	401,312
2020A Refunding	Infrastructure improvements	Special assessments	39	n/a	2021-2032	6,041,113	79,255	676,415
2020B Improvement	Infrastructure improvements	Special assessments	36	n/a	2021-2036	7,448,750	198,142	604,999
2021A CIP Fire Station	Capital improvements	Property taxes	76	n/a	2022-2042	11,444,742	-	-
2021B Refunding	Infrastructure improvements	Special assessments	9	n/a	2022-2035	9,270,795	-	-
Total						<u>\$ 75,132,705</u>	<u>\$ 13,655,394</u>	<u>\$ 7,552,221</u>

B. Business-Type Activities

During 2021, the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/20	Additions	Deductions	Balance 12/31/21	Due Within One Year
Capital leases payable	<u>\$ 46,522</u>	<u>\$ -</u>	<u>\$ (46,522)</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 7 – CAPITAL LEASE OBLIGATIONS

Governmental Activities

On March 15, 2017, the City entered into a lease purchase agreement for one fire pumper truck. The capital lease obligation totaled \$657,177. The capital lease includes annual principal and interest payments totaling \$93,883 through March 15, 2023. The book value of the pumper truck was \$380,549 at December 31, 2021.

On October 30, 2019, the City entered into a lease purchase agreement for one fire pumper truck. The capital lease obligation totaled \$786,993. The capital lease includes annual principal and interest payments totaling \$112,428 through October 20, 2026. The book value of the pumper truck was \$543,439 at December 31, 2021.

City of Maplewood
Notes to Basic Financial Statements

NOTE 7 – CAPITAL LEASE OBLIGATIONS (CONTINUED)

Governmental Activities (Continued)

The future minimum lease obligations and the net present value of these minimum lease payments are listed below.

<u>Year Ending December 31,</u>	<u>Total</u>
2022	\$ 206,310
2023	206,310
2024	112,428
2025	112,428
2026	112,428
Total minimum lease payments	<u>749,904</u>
Less amount representing interest	<u>(42,626)</u>
Present value of net minimum lease payments	<u><u>\$ 707,278</u></u>

Business-Type Activities

On July 31, 2017, the City entered into a lease purchase agreement for one ambulance. The capital lease obligation totaled \$237,692. The capital lease includes annual principal and interest payments totaling \$47,538 through July 31, 2021. The book value of the ambulance was \$94,930 at December 31, 2021.

City of Maplewood
Notes to Basic Financial Statements

NOTE 8 – TAX INCREMENT DISTRICTS

The City is the administering authority for the following Tax Increment Districts.

The following table reflects values as of December 31, 2021:

	Housing District 1-6	Housing District 1-7	
Year established	1995	2005	
Duration of district	12/31/2023	12/31/2031	
Tax capacity			
Original	\$ 9,025	\$ 1,314	
Current	<u>171,699</u>	<u>22,967</u>	
Captured - retained	<u><u>\$ 162,674</u></u>	<u><u>\$ 21,653</u></u>	
	Housing District 1-8	Housing District 1-10	Economic Development District 1-11
Year established	2005	2011	2011
Duration of district	12/31/2030	12/31/2038	12/31/2021
Tax capacity			
Original	\$ 9,697	\$ 20,000	\$ 2,409,372
Current	<u>98,685</u>	<u>215,525</u>	<u>1,505,591</u>
Captured - retained	<u><u>\$ 88,988</u></u>	<u><u>\$ 195,525</u></u>	<u><u>\$ (903,781)</u></u>

The City issued tax increment bonds in the amount of \$5,185,000 in 2002, \$692,297 in 1999, \$8,190,000 in 1993, \$1,735,000 in 1989, and \$2,490,000 in 1986 for the above tax increment financing districts. These bonds were not allocated among the above districts.

City of Maplewood
Notes to Basic Financial Statements

NOTE 9 – FUND BALANCE DETAIL

At December 31, 2021, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Public Improvement Projects Fund	Fire Station Fund	Nonmajor Governmental Funds	Total
Nonspendable						
Prepaid items	\$ 44,557	\$ -	\$ -	\$ -	\$ 2,850	\$ 47,407
Restricted for						
Debt service	-	17,122,927	-	-	-	17,122,927
Economic development	-	-	-	-	603,918	603,918
TIF districts	-	-	-	-	1,706,256	1,706,256
Park development	-	-	-	-	1,538,785	1,538,785
Community center improvements	-	-	-	-	61,612	61,612
Public improvement projects	-	-	3,466,351	-	-	3,466,351
Total restricted	-	17,122,927	3,466,351	-	3,910,571	24,499,849
Committed to						
Charitable gambling	-	-	-	-	72,489	72,489
Public safety	4,159,665	-	-	-	-	4,159,665
Police services	-	-	-	-	65,275	65,275
Tree preservation	-	-	-	-	64,608	64,608
Cable television	-	-	-	-	1,098,168	1,098,168
Fire training facility - operations	-	-	-	-	81,510	81,510
Total committed	4,159,665	-	-	-	1,382,050	5,541,715
Assigned to						
Capital projects	-	-	-	-	45,865	45,865
Fire stations	-	-	-	6,766,829	-	6,766,829
Police vehicles and equipment	-	-	-	-	650,415	650,415
Right-of-way	-	-	-	-	112,846	112,846
Streets	-	-	-	-	3,140,572	3,140,572
WAC districts	-	-	-	-	778,372	778,372
Total assigned	-	-	-	6,766,829	4,728,070	11,494,899
Unassigned	13,225,738	-	-	-	(580,207)	12,645,531
Total fund balance	\$ 17,429,960	\$ 17,122,927	\$ 3,466,351	\$ 6,766,829	\$ 9,443,334	\$ 54,229,401

NOTE 10 – INTERFUND ASSETS/LIABILITIES

The City has the following due to/from other fund balances at December 31, 2021:

	Due From Other Funds	Due To Other Funds
Major Funds		
Nonmajor Governmental Funds	\$ 446,878	\$ 446,878

Due to/from other funds represent temporary balances due to reclassifications of funds with internally reported negative cash balances which will be eliminated with a combination of tax levies, bond proceeds, and other operating revenues.

City of Maplewood
Notes to Basic Financial Statements

NOTE 10 – INTERFUND ASSETS/LIABILITIES (CONTINUED)

There is also an advance due to the Sanitary Sewer Fund from Nonmajor Governmental Funds which represents an interfund loan related to the purchase of land. The amount of the advance is \$904,472 and carries an interest rate of 3.0% until the loan is satisfied.

NOTE 11 – TRANSFERS

All transfers of assets between funds require city council approval. A summary of transfers by fund type is as follows:

Transfer Out of	Transfer In to	Amount
General	Nonmajor Governmental Funds	\$ 910,838
General	Governmental Activities - Internal Service	15,387
General	Ambulance Service	751,556
General	Sanitary Sewer	14,372
General	Environmental Utility	10,739
General	Recycling Program	941
Debt Service	Fire Station Fund	9,855,954
Public Improvement Projects	Nonmajor Governmental Funds	1,033,460
Nonmajor Governmental Funds	General	675,000
Nonmajor Governmental Funds	Public Improvement Projects	3,710,600
Nonmajor Governmental Funds	Nonmajor Governmental Funds	523,918
Environmental Utility	General	170,000
Environmental Utility	Debt Service	376,981
Environmental Utility	Public Improvement Projects	464,900
Sanitary Sewer	General	390,000
Sanitary Sewer	Debt Service	132,448
Sanitary Sewer	Public Improvement Projects	225,100
Recycling	General	55,000
Street Light Utility	General	25,000
		<hr/>
Total		\$ 19,342,194

I

Interfund transfers allow the City to allocate financial resources to the funds that receive benefit from services provided by another fund, or to establish or close out funds. All of the City's 2021 transfers fell under that category and are considered routine and consistent with previous practice. Transfers from Debt Service Funds, into the Public Improvement Projects Fund were planned as part of the capital project financing and PIP budgets.

NOTE 12 – RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employment practices; injuries to employees; auto liability and physical damage; land use claims; and natural disasters.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 12 – RISK MANAGEMENT (CONTINUED)

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT based on estimated payroll and is subject to audit for the actual payroll during the policy term. The LMCIT reinsures its workers' compensation through the Workers Compensation Reinsurance Association (WCRA) as required by law. The City can select from a number of deductible options per occurrence to lower its premium costs. An experience modification factor is applied to the policy based on loss experience from the prior three years of each policy term. The premium is adjusted either up or down based on the experience modification factor. The LMCIT may also apply a premium discount to the policy which is subjective. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property and casualty insurance coverage is provided through a pooled self-insurance program through the LMCIT. The City pays an annual premium to the LMCIT based on reported exposures for the new policy term. The policy has a package modification factor based on claims experience from the past three years prior to the policy term, and the City receives a premium adjustment for its deductible and aggregate choices. The LMCIT uses various reinsurers for excess liability coverage needs and higher limit requirements based on contractual agreements. The City is subject to supplemental assessments if deemed necessary by the LMCIT. For property and casualty coverage, each occurrence deductible is \$50,000 with an annual aggregate deductible of \$200,000 (if the aggregate is reached, the deductible is \$1,000 per loss). Settlements have not exceeded coverages for each of the past three years.

The City carries commercial insurance for all other risks of loss, including life, employee health, and accident insurance.

NOTE 13 – PENSION PLANS

The City participates in various pension plans. Total pension expense for the year ended December 31, 2021, was \$(307,845). The components of pension expense are noted in the following plan summaries.

The General Fund and Environmental Utility, Recycling Program, and Sanitary Sewer Funds typically liquidate the liability related to pensions.

Public Employees' Retirement Association

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by PERA. PERA's defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 13 – PENSION PLANS

Public Employees' Retirement Association (Continued)

A. Plan Description (Continued)

General Employees Retirement Plan

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

Public Employees Police and Fire Plan

The Police and Fire Plan, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the Police and Fire Plan also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan Benefits

General Employees Plan benefits are based on a member's highest average salary for any 5 successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. Beginning in 2019, the postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

Police and Fire Plan Benefits

Benefits for the Police and Fire Plan members first hired after June 30, 2010, but before July 1, 2014, vest on a prorated basis from 50% after five years up to 100% after 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2021, were \$555,451. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.8% of their annual covered salary in fiscal year 2021 and the City was required to contribute 17.7% for Police and Fire Plan members. The City's contributions to the Police and Fire Fund for the year ended December 31, 2021, were \$1,484,438. The City's contributions were equal to the required contributions as set by state statute.

City of Maplewood
Notes to Basic Financial Statements

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs

General Employees Fund Pension Costs

At December 31, 2021, the City reported a liability of \$4,283,259 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$130,722. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 1899, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.1003% at the end of the measurement period and 0.0997% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 4,283,259
State of Minnesota's proportionate share of the net pension liability associated with the City	<u>130,722</u>
Total	<u><u>\$ 4,413,981</u></u>

For the year ended December 31, 2021, the City recognized pension expense of \$(50,460) for its proportionate share of General Employees Plan's pension expense. Included in this amount, the City recognized \$10,547 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

City of Maplewood
Notes to Basic Financial Statements

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

C. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

At December 31, 2021, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 25,396	\$ 130,990
Changes in actuarial assumptions	2,615,268	93,309
Net collective difference between projected and actual investment earnings	-	3,710,629
Changes in proportion	107,147	23,577
Contributions paid to PERA subsequent to the measurement date	<u>277,726</u>	<u>-</u>
Total	<u><u>\$ 3,025,537</u></u>	<u><u>\$ 3,958,505</u></u>

The \$277,726 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (157,496)
2023	(16,188)
2024	(25,240)
2025	<u>(1,011,770)</u>
Total	<u><u>\$ (1,210,694)</u></u>

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs

At December 31, 2021, the City reported a liability of \$5,366,960 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020, through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.7035% at the end of the measurement period and 0.7234% for the beginning of the period.

The State of Minnesota contributed \$18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2021. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The \$9 million direct state aid was paid on October 1, 2020. Thereafter, by October 1 of each year, the State will pay \$9 million to the Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although it is not anticipated that they will be phased out during the fiscal year ended 2022.

The State of Minnesota is included as a non-employer contributing entity in the Police and Fire Retirement Plan Schedule of Employer Allocations and Schedule of Pension Amounts by Employer Only (pension allocation schedules) for the \$9 million in direct state aid. Police and Fire Plan employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2021, the City recognized pension expense of \$(260,681) for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized \$44,458 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the Police and Fire Fund.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$63,314 for the year ended December 31, 2021, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

City of Maplewood
Notes to Basic Financial Statements

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

Police and Fire Fund Pension Costs (Continued)

At December 31, 2021, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 1,044,994	\$ -
Changes in actuarial assumptions	7,981,079	2,864,841
Net collective difference between projected and actual investment earnings	-	10,326,975
Changes in proportion	411,950	272,525
Contributions paid to PERA subsequent to the measurement date	742,219	-
	<u>742,219</u>	<u>-</u>
Total	<u>\$ 10,180,242</u>	<u>\$ 13,464,341</u>

The \$742,219 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2022	\$ (3,359,226)
2023	(615,423)
2024	(625,049)
2025	(1,130,087)
2026	1,703,467
	<u>1,703,467</u>
Total	<u>\$ (4,026,318)</u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term</u>
Domestic equity	33.5 %	5.10 %
International equity	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
	<hr/>	
Total	100.0 %	
	<hr/> <hr/>	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan and 2.25% for the Police and Fire Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees. The Police and Fire Plan benefit increase is fixed at 1% per year and that increase was used in the valuation. Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the Police and Fire Plan, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police and Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Methods and Assumptions (Continued)

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020, actuarial valuation. The most recent four-year experience study for the Police and Fire Plan was completed in 2020 and was adopted by the Board and became effective with the July 1, 2021, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the previous valuation.

Police and Fire Fund

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.

City of Maplewood
Notes to Basic Financial Statements

NOTE 13 – PENSION PLANS (CONTINUED)

Public Employees' Retirement Association (Continued)

Police and Fire Fund (Continued)

Changes in Actuarial Assumptions (Continued)

- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

- There have been no changes since the previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
City's proportionate share of the General Employees Fund net pension liability	\$ 8,735,663	\$ 4,283,259	\$ 629,791
City's proportionate share of the Police and Fire Fund net pension liability (asset)	\$ 17,176,889	\$ 5,366,960	\$ (4,314,255)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 13 – PENSION PLANS (CONTINUED)

Deferred Compensation

The majority of City employees during 2021 received supplemental pension benefits, which consist of City contributions to a deferred compensation plan. The City's contribution rates during 2021 were 6% of regular gross pay for the City Manager, 3% to 4% of regular gross pay for supervisory employees and \$110 to \$200 per month for all other employees. The cost of these supplemental pension benefits in 2021 was \$307,400.

NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The City's defined benefit OPEB plan provides a single-employer defined benefit health care plan to eligible retirees. The plan offers medical and dental coverage. Medical coverage is administered by Medica. Dental coverage is administered by Delta Dental. It is the City's policy to periodically review its medical and dental coverage and to obtain requests for proposals in order to provide the most favorable benefits and premiums for City employees and retirees. No assets are accumulated in a trust.

B. Benefits Provided

The City is required by State Statute to allow retirees to continue participation in the City's group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Eligibility for benefits is the earlier of age 50 and 3 years of service for firefighter and police, age 55 and 3 years of service for other activities, or age 65.

All health care coverage is provided through the City's group health insurance plans. The retiree is required to pay 100% of their premium cost for the City-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population.

Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the City's plan becomes secondary.

C. Contributions

Retirees contribute to the health care plan at the same rate as City employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the City, based on the contract terms with Medica and Delta Dental. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2021, the City contributed \$0 to the plan.

City of Maplewood
Notes to Basic Financial Statements

NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

D. Members

As of January 1, 2021, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	8
Spouses receiving payments	2
Active employees	<u>165</u>
 Total	 <u><u>175</u></u>

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of January 1, 2021, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Salary increases	3.00%, including inflation
Inflation	2.00%
Healthcare cost trend increases	6.50% initially, in 2021 grading to 5.00% over 6 years and then to 4.00% over 48 years
 Mortality assumption	 Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables with MP-2020 Generational Improvement Scale

The actuarial assumptions used in the January 1, 2021, valuation was based on the results of an actuarial experience study for the period January 1, 2020– December 31, 2020.

The discount rate used to measure the total OPEB liability was 2.0% based on the estimated yield of 20-year municipal bonds.

The following changes in actuarial assumptions occurred in 2021:

- The health care trend rates, mortality tables, and salary increase rates were updated.
- The retirement and withdrawal rates for non-safety personnel were updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.90% to 2.00%.

City of Maplewood
Notes to Basic Financial Statements

NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

F. Total OPEB Liability

The City's total OPEB liability of \$2,262,954 was measured as of January 1, 2021, and was determined by an actuarial valuation as of January 1, 2021.

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
	<u>\$ 2,724,899</u>
Balances at January 1, 2021	
Changes for the year	
Service cost	139,581
Interest	81,773
Assumption changes	68,563
Differences between expected and actual economic experience	(661,778)
Benefit payments	<u>(90,084)</u>
Net changes	<u>(461,945)</u>
Balances at December 31, 2021	<u><u>\$ 2,262,954</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.9% in 2020 to 2.0% in 2021.

The General Fund, and Ambulance Service, Environmental Utility, Recycling Program, and Sanitary Sewer business-type activities enterprise funds typically liquidate the liability related to OPEB.

City of Maplewood
Notes to Basic Financial Statements

NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

G. OPEB Liability Sensitivity

The following presents the City's total OPEB liability calculated using the discount rate of 2.0% as well as the liability measured using 1 percentage lower and 1 percentage higher than the current discount rate.

Total OPEB Liability		
1% decrease (1.0%)	Current (2.0%)	1% increase (3.0%)
\$ 2,440,023	\$ 2,262,954	\$ 2,097,613

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage lower and 1 percentage higher than the current healthcare cost trend rates.

Total OPEB Liability		
1% decrease (5.50% decreasing to 4.0%)	Current (6.50% decreasing to 5.0%)	1% increase (7.50% decreasing to 6.0%)
\$ 2,030,600	\$ 2,262,954	\$ 2,536,476

**H. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources
Related to OPEB**

For the year ended December 31, 2021, the City recognized OPEB expense of \$170,545. At December 31, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Assumption changes	\$ 252,414	\$ 356,885
Liability losses	221,680	595,600
Employer contributions made after the measurement date	119,750	-
Total	<u>\$ 593,844</u>	<u>\$ 952,485</u>

City of Maplewood
Notes to Basic Financial Statements

NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**H. OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources
Related to OPEB (Continued)**

The \$119,750 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31,</u>	<u>Total</u>
2022	\$ (50,809)
2023	(50,809)
2024	(50,809)
2025	(50,809)
2026	(50,809)
Therafter	<u>(224,346)</u>
Total	<u>\$ (478,391)</u>

NOTE 15 – CONTRACT COMMITMENTS

The City has entered into numerous construction contracts with outstanding commitments as of December 31, 2021 of \$3,346,810 for the Fire Station Fund and \$426,991 for the Public Improvement Projects Fund.

NOTE 16 – CONTINGENCIES

A. Litigation

The City is a defendant in various lawsuits. The likelihood of loss is unknown, however, losses up to \$1,000,000 will be covered by the City's insurance carrier, less a \$50,000 deductible. The resolution of these matters should not have a material adverse effect on the financial condition of the City.

B. Federal and State Funds

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2021.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 16 – CONTINGENCIES (CONTINUED)

C. Tax Increment Districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

NOTE 17 – COMMERCIAL DEVELOPMENT REVENUE NOTES/BONDS

From time to time, the City has issued Commercial Development Revenue Notes/Bonds in accordance with the Minnesota Municipal Industrial Development Act. These obligations are issued to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The obligations are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the obligations, ownership of the acquired facilities transfers to the private-sector entity served by the debt issuance. Neither the City, the State nor any political subdivision is obligated in any manner for repayment of the obligations. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

There were 14 series of notes/bonds outstanding, with an aggregate principal amount payable of \$39,936,224 on December 31, 2021.

NOTE 18 – DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT

General obligation bond issues sold by the City are financed by ad valorem tax levies and special assessment bond issues in addition to special assessments levied against the benefiting properties. When a bond issue to be financed partially or completely by ad valorem tax levies is sold, specific annual amounts of such tax levies are stated in the bond resolution and the County Auditor is notified and instructed to levy these taxes over the appropriate years. The future tax levies are subject to cancellation when and if the City has provided alternative sources of financing. The City Council is required to levy any additional taxes found necessary for full payment of principal and interest.

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2021.

NOTE 19 – SUBSEQUENT EVENT

In May of 2022, the City issued General Obligation Bonds, Series 2022A, in the Original Aggregate Principal Amount of \$2,925,000. Pursuant to a resolution adopted by the City Council on April 25, 2022, the City authorized the sale of its General Obligation Bonds, Series 2022A, to finance several capital projects and purchases. These include the Cope Avenue Improvements and McMenemy Street Improvements.

**City of Maplewood
Notes to Basic Financial Statements**

NOTE 20 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED

GASB Statement No. 87, Leases establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. This Statement will be effective for the year ending December 31, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

City of Maplewood
Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
General property taxes	\$ 17,324,330	\$ 17,324,330	\$ 17,070,245	\$ (254,085)
Miscellaneous taxes	-	-	6,746	6,746
Licenses and permits	1,316,000	1,586,000	1,955,926	369,926
Special assessments	-	-	157	157
Intergovernmental				
Fire aid	203,000	203,000	304,125	101,125
Police aid	535,000	535,000	657,346	122,346
Federal grants	140,000	4,608,004	4,572,633	(35,371)
Other grants and aids	365,100	365,100	373,248	8,148
Total intergovernmental revenue	1,243,100	5,711,104	5,907,352	196,248
Charges for services				
General government	732,800	732,800	597,601	(135,199)
Public safety	35,200	35,200	50,780	15,580
Public works	3,000	3,000	9,537	6,537
Parks and recreation	6,000	6,000	63,236	57,236
Community development	560,500	290,500	410,886	120,386
Total charges for services	1,337,500	1,067,500	1,132,040	64,540
Fines and forfeits	160,000	160,000	144,747	(15,253)
Investment income	50,000	50,000	(73,522)	(123,522)
Miscellaneous				
Contributions and donations	-	-	839	839
Rent	1,500	1,500	1,620	120
Other	51,340	51,340	47,250	(4,090)
Total miscellaneous	52,840	52,840	49,709	(3,131)
Total revenues	21,483,770	25,951,774	26,193,400	241,626
Expenditures				
General government				
Administration	1,863,190	1,863,190	1,599,708	(263,482)
Finance	1,436,150	1,436,150	1,600,442	164,292
Legislative	155,010	155,010	155,991	981
Total general government	3,454,350	3,454,350	3,356,141	(98,209)
Public safety				
Police	10,413,750	10,413,750	9,937,598	(476,152)
Fire	2,422,850	2,422,850	2,520,127	97,277
Total public safety	12,836,600	12,836,600	12,457,725	(378,875)

See notes to required supplementary information.

City of Maplewood
Schedule of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended December 31, 2021

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Expenditures (Continued)				
Public works				
Administration	\$ 322,350	\$ 322,350	\$ 361,785	\$ 39,435
Streets and alleys	971,300	971,300	929,519	(41,781)
Engineering	655,850	655,850	597,243	(58,607)
Snow and ice removal	794,020	794,020	789,970	(4,050)
Transit operations	1,002,910	1,002,910	1,019,626	16,716
Building operations	630,670	630,670	572,175	(58,495)
Total public works	<u>4,377,100</u>	<u>4,377,100</u>	<u>4,270,318</u>	<u>(106,782)</u>
Parks and recreation				
Park administration	393,170	393,170	376,363	(16,807)
Park maintenance	61,920	61,920	49,455	(12,465)
Total parks and recreation	<u>455,090</u>	<u>455,090</u>	<u>425,818</u>	<u>(29,272)</u>
Community development	<u>1,550,630</u>	<u>1,550,630</u>	<u>1,562,269</u>	<u>11,639</u>
Total expenditures	<u>22,673,770</u>	<u>22,673,770</u>	<u>22,072,271</u>	<u>(601,499)</u>
Excess of revenues over (under) expenditures	(1,190,000)	3,278,004	4,121,129	843,125
Other Financing Sources (Uses)				
Transfers in	1,290,000	1,290,000	1,315,000	25,000
Transfers out	-	(1,703,833)	(1,703,833)	-
Proceeds from sale of capital asset	-	-	2,937	2,937
Total other financing sources (uses)	<u>1,290,000</u>	<u>(413,833)</u>	<u>(385,896)</u>	<u>27,937</u>
Net change in fund balances	<u>\$ 100,000</u>	<u>\$ 2,864,171</u>	<u>3,735,233</u>	<u>\$ 871,062</u>
Fund Balances				
Beginning of year			<u>13,694,727</u>	
End of year			<u>\$ 17,429,960</u>	

See notes to required supplementary information.

City of Maplewood
Schedule of Changes in Total OPEB Liability
and Related Ratios

	12/31/17	12/31/18	12/31/19
Total OPEB Liability			
Service cost	\$ 143,525	\$ 161,353	\$ 118,889
Interest	80,865	87,160	83,798
Differences between expected and actual experience	-	-	316,687
Changes of assumptions	-	95,706	(509,838)
Benefit payments	(105,010)	(47,549)	(64,744)
Net change in total OPEB liability	<u>119,380</u>	<u>296,670</u>	<u>(55,208)</u>
Beginning of year	<u>2,036,516</u>	<u>2,155,896</u>	<u>2,452,566</u>
End of year	<u>\$ 2,155,896</u>	<u>\$ 2,452,566</u>	<u>\$ 2,397,358</u>
Covered-employee payroll	\$ 11,439,056	\$ 11,782,228	\$ 12,260,663
Total OPEB liability as a percentage of covered-employee payroll	18.85%	20.82%	19.55%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

Note: No assets are accumulated in a trust to fund the OPEB liability.

<u>12/31/20</u>	<u>12/31/21</u>
\$ 144,214	\$ 139,581
95,006	81,773
-	(661,778)
171,925	68,563
<u>(83,604)</u>	<u>(90,084)</u>
<u>327,541</u>	<u>(461,945)</u>
 2,397,358	 2,724,899
 <u>\$ 2,724,899</u>	 <u>\$ 2,262,954</u>
 \$ 12,628,483	 \$ 14,153,114
 21.58%	 15.99%

**City of Maplewood
Schedule of City's Proportionate Share
of Net Pension Liability
General Employees Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.1134%	\$ 5,876,977	\$ -	\$ 5,876,977	\$ 6,552,187	89.69%	78.19%
2016	0.1067%	8,663,511	113,115	8,776,626	6,618,947	130.89%	68.91%
2017	0.1053%	6,722,283	84,525	6,806,808	6,783,507	99.10%	75.90%
2018	0.0985%	5,464,376	179,363	5,643,739	6,622,947	82.51%	79.53%
2019	0.0968%	5,351,855	166,326	5,518,181	6,849,787	78.13%	80.23%
2020	0.0997%	5,977,471	184,370	6,161,841	7,108,613	84.09%	79.06%
2021	0.1003%	4,283,259	130,722	4,413,981	7,217,293	59.35%	87.00%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Schedule of City's Proportionate Share
of Net Pension Liability
Public Employees Police and Fire Retirement Fund
Last Ten Years**

For Fiscal Year Ended June 30,	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.6780%	\$ 7,703,667	N/A	\$ 7,703,667	\$ 6,041,580	127.51%	86.61%
2016	0.6570%	26,366,553	N/A	26,366,553	6,329,895	416.54%	63.88%
2017	0.6720%	9,012,320	N/A	9,012,320	6,902,148	130.57%	85.43%
2018	0.6754%	7,138,282	N/A	7,138,282	7,118,302	100.28%	88.84%
2019	0.7310%	7,683,549	N/A	7,683,549	7,710,896	99.65%	89.26%
2020	0.7234%	9,470,081	\$ 224,619	9,694,700	8,163,365	118.76%	87.19%
2021	0.7035%	5,366,960	244,121	5,611,081	8,314,006	67.49%	93.66%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

See notes to required supplementary information.

**City of Maplewood
Schedule of City Contributions
General Employees Retirement Fund
Last Ten Years**

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>City's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2015	\$ 491,414	\$ 491,414	\$ -	\$ 6,552,187	7.5%
2016	504,776	504,776	-	6,730,347	7.5%
2017	481,830	481,830	-	6,424,400	7.5%
2018	511,996	511,996	-	6,826,613	7.5%
2019	520,443	520,443	-	6,939,240	7.5%
2020	557,727	557,727	-	7,436,360	7.5%
2021	555,451	555,451	-	7,406,013	7.5%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**Schedule of City Contributions
Public Employees Police and Fire Retirement Fund
Last Ten Years**

<u>Fiscal Year Ending December 31,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in Relation to the Statutorily Required Contributions</u>	<u>Contribution Deficiency (Excess)</u>	<u>City's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
2015	\$ 978,736	\$ 978,736	\$ -	\$ 6,041,580	16.20%
2016	1,051,846	1,051,846	-	6,492,877	16.20%
2017	1,113,654	1,113,654	-	6,874,407	16.20%
2018	1,191,914	1,191,914	-	7,357,494	16.20%
2019	1,357,690	1,357,690	-	8,009,971	16.95%
2020	1,414,302	1,414,302	-	7,990,407	17.70%
2021	1,484,438	1,484,438	-	8,386,655	17.70%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.



City of Maplewood Notes to Required Supplementary Information

Budgets

The General Fund and Special Revenue Fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level for all funds.

General Employees Fund

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.5% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.0%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

City of Maplewood
Notes to Required Supplementary Information

General Employees Fund (Continued)

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

**City of Maplewood
Notes to Required Supplementary Information**

General Employees Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

**City of Maplewood
Notes to Required Supplementary Information**

Police and Fire Fund

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- The inflation assumption was changed from 2.5% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.0%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety mortality table. The mortality improvement scale was changed from MP-2019 to MP-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020, experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020, experience study. The changes resulted in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes resulted in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates resulted in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2016 to MP-2017.

**City of Maplewood
Notes to Required Supplementary Information**

Police and Fire Fund (Continued)

2018 Changes (Continued)

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**City of Maplewood
Notes to Required Supplementary Information**

Police and Fire Fund (Continued)

2016 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2037 and 2.5% per year thereafter.

Changes in Plan Provisions

- The post-retirement benefit increase to be paid after attainment of the 90% funding threshold was changed, from inflation up to 2.5%, to a fixed rate of 2.5%.

City of Maplewood
Notes to Required Supplementary Information

Post Employment Healthcare Plan

2021 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 Mortality Tables (Blue Collar for Public Safety, White Collar for Others) with MP-2018 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.
- The inflation rate was changed from 2.50% to 2.00%.
- The retirement and withdrawal tables for non-public safety employees were updated.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 2.90% to 2.00%.

2020 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 2.9% at January 1, 2020.

2019 Changes

Changes in Actuarial Assumptions

- The discount rate was changes from 3.30% to 3.80% at January 1, 2019.
- The retiree plan participation percentage was changed from 75% to 60%.
- The retirement and withdrawal tables for Police and Fire Personnel were updated.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 3.30% at January 1, 2018.



SUPPLEMENTARY INFORMATION



**City of Maplewood
Nonmajor Governmental Funds**

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.

Capital Projects Funds

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**City of Maplewood
Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2021**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Assets			
Cash and investments	\$ 1,836,038	\$ 7,942,606	\$ 9,778,644
Accrued interest receivable	4,768	27,142	31,910
Due from other governments	21,257	50,661	71,918
Accounts receivable	151,527	311,608	463,135
Due from other funds	-	446,878	446,878
Property taxes receivable			
Delinquent	1,208	25,481	26,689
Due from Ramsey County	1,930	53,589	55,519
Special assessments receivable			
Special deferred - county	-	1,246,080	1,246,080
Due from Ramsey County	-	1,370	1,370
Notes receivable	-	100,000	100,000
Prepaid items	2,850	-	2,850
Land held for resale	1,000,447	475,700	1,476,147
	<u>\$ 3,020,025</u>	<u>\$ 10,681,115</u>	<u>\$ 13,701,140</u>
Liabilities			
Accounts payable	\$ 1,991	\$ 1,282,973	\$ 1,284,964
Due to other governments	1,992	-	1,992
Deposits payable	105,428	235,674	341,102
Salaries and benefits payable	10,116	2,393	12,509
Due to other funds	-	446,878	446,878
Advance payable	904,472	-	904,472
Total liabilities	<u>1,023,999</u>	<u>1,967,918</u>	<u>2,991,917</u>
Deferred Inflows of Resources			
Unavailable revenue - taxes and assessments	7,208	1,258,681	1,265,889
Fund Balances			
Nonspendable	2,850	-	2,850
Restricted	603,918	3,306,653	3,910,571
Committed	1,382,050	-	1,382,050
Assigned	-	4,728,070	4,728,070
Unassigned	-	(580,207)	(580,207)
Total fund balances	<u>1,988,818</u>	<u>7,454,516</u>	<u>9,443,334</u>
	<u>\$ 3,020,025</u>	<u>\$ 10,681,115</u>	<u>\$ 13,701,140</u>
Total liabilities, deferred inflows of resources, and fund balances			

City of Maplewood
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
Year Ended December 31, 2021

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
Revenues			
General property taxes	\$ 98,519	\$ 870,461	\$ 968,980
Tax increment collections	-	1,919,195	1,919,195
Miscellaneous taxes	632,921	1,236,918	1,869,839
Intergovernmental	29,965	1,938,945	1,968,910
Special assessments	-	826,838	826,838
Charges for services	11,396	518,874	530,270
Fines and forfeitures	10,615	-	10,615
Investment income	(3,234)	(20,274)	(23,508)
Miscellaneous			
Contributions and donations	-	2,000	2,000
Rent	123,279	21,661	144,940
Other	432	87,030	87,462
Total revenues	<u>903,893</u>	<u>7,401,648</u>	<u>8,305,541</u>
Expenditures			
Current			
Community development	104,283	12,890	117,173
Administration	522,936	19,882	542,818
Fire	53,475	-	53,475
Legislative	15,000	-	15,000
Parks and recreation	-	216,245	216,245
Police	-	3,510	3,510
Public works	15,051	263,729	278,780
Debt service			
TIF developer payments	-	1,390,044	1,390,044
Capital outlay			
Administration	-	299,489	299,489
Parks and recreation	-	639,378	639,378
Police	-	286,873	286,873
Total expenditures	<u>710,745</u>	<u>3,132,040</u>	<u>3,842,785</u>
Excess of revenues over expenditures	193,148	4,269,608	4,462,756
Other Financing Sources (Uses)			
Proceeds from sale of capital assets	-	36,057	36,057
Transfers in	397,149	1,583,149	1,980,298
Transfers out	(36,000)	(4,873,518)	(4,909,518)
Total other financing sources (uses)	<u>361,149</u>	<u>(3,254,312)</u>	<u>(2,893,163)</u>
Net change in fund balances	554,297	1,015,296	1,569,593
Fund Balances			
Beginning of year	<u>1,434,521</u>	<u>6,439,220</u>	<u>7,873,741</u>
End of year	<u>\$ 1,988,818</u>	<u>\$ 7,454,516</u>	<u>\$ 9,443,334</u>



**City of Maplewood
Nonmajor Special Revenue Funds**

The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The City of Maplewood had the following Special Revenue Funds:

Charitable Gambling Tax Fund

Accounts for the use of charitable gambling tax revenue. This tax became effective September 10, 1990, and is assessed at a rate of 10% of the net receipts that charitable organizations receive from lawful gambling. The tax revenue cannot be expended for general municipal purposes but must be earmarked for charitable purposes.

Maplewood Area EDA Fund

Accounts for funds to be used for development within the City.

Police Services Fund

Accounts for money that is legally restricted for police services. Most of the fund revenues are from confiscated money that is split between the City, County, and State.

Tree Preservation Fund

Accounts for the accumulation of funds charged to developers to be used to plant trees within the City.

Cable Television Fund

Accounts for Cable TV franchise fees and related expenditures.

Fire Training Facility - Operations

Accounts for revenue and expenditures related to fire training facility operations.

**City of Maplewood
Combining Balance Sheet -
Nonmajor Special Revenue Funds
December 31, 2021**

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	219 Tree Preservation Fund
Assets				
Cash and investments	\$ 66,495	\$ 506,258	\$ 168,447	\$ 64,358
Accrued interest receivable	-	-	571	250
Due from other governments	-	-	-	-
Accounts receivable	5,994	-	2,372	-
Property taxes receivable				
Delinquent	-	1,208	-	-
Due from Ramsey County	-	1,930	-	-
Prepaid items	-	-	-	-
Land held for resale	-	1,000,447	-	-
	<u>-</u>	<u>1,000,447</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 72,489</u>	<u>\$ 1,509,843</u>	<u>\$ 171,390</u>	<u>\$ 64,608</u>
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	105,428	-
Due to other governments	-	245	687	-
Salaries payable	-	-	-	-
Advance payable	-	904,472	-	-
Total liabilities	<u>-</u>	<u>904,717</u>	<u>106,115</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - taxes and assessments	-	1,208	-	-
	<u>-</u>	<u>1,208</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	-	-	-
Restricted	-	603,918	-	-
Committed	72,489	-	65,275	64,608
Total fund balances	<u>72,489</u>	<u>603,918</u>	<u>65,275</u>	<u>64,608</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 72,489</u>	<u>\$ 1,509,843</u>	<u>\$ 171,390</u>	<u>\$ 64,608</u>

Special Revenue		
222 Cable Television	211 Fire Training Facility - Operations	Total
\$ 967,411	\$ 63,069	\$ 1,836,038
3,811	136	4,768
-	21,257	21,257
143,161	-	151,527
-	-	1,208
-	-	1,930
2,850	-	2,850
-	-	1,000,447
<u>\$ 1,117,233</u>	<u>\$ 84,462</u>	<u>\$ 3,020,025</u>
\$ 99	\$ 1,892	\$ 1,991
-	-	105,428
-	1,060	1,992
10,116	-	10,116
-	-	904,472
<u>10,215</u>	<u>2,952</u>	<u>1,023,999</u>
<u>6,000</u>	<u>-</u>	<u>7,208</u>
2,850	-	2,850
-	-	603,918
<u>1,098,168</u>	<u>81,510</u>	<u>1,382,050</u>
<u>1,101,018</u>	<u>81,510</u>	<u>1,988,818</u>
<u>\$ 1,117,233</u>	<u>\$ 84,462</u>	<u>\$ 3,020,025</u>

City of Maplewood
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Special Revenue Funds
Year Ended December 31, 2021

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	219 Tree Preservation Fund
Revenues				
Taxes				
General property taxes	\$ -	\$ 98,519	\$ -	\$ -
Miscellaneous taxes	54,229	-	-	-
Intergovernmental	-	29,965	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	10,615	-
Investment income	-	-	(351)	(283)
Miscellaneous				
Rent	-	-	-	-
Other	-	-	-	432
Total revenues	<u>54,229</u>	<u>128,484</u>	<u>10,264</u>	<u>149</u>
Expenditures				
Current				
Administration	-	-	-	-
Community development	-	104,283	-	-
Fire	-	-	-	-
Legislative	15,000	-	-	-
Public works	-	-	-	15,051
Total expenditures	<u>15,000</u>	<u>104,283</u>	<u>-</u>	<u>15,051</u>
Excess of revenues over (under) expenditures	39,229	24,201	10,264	(14,902)
Other Financing Sources (Uses)				
Transfers in	-	390,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>390,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	39,229	414,201	10,264	(14,902)
Fund Balances				
Beginning of year	<u>33,260</u>	<u>189,717</u>	<u>55,011</u>	<u>79,510</u>
End of year	<u>\$ 72,489</u>	<u>\$ 603,918</u>	<u>\$ 65,275</u>	<u>\$ 64,608</u>

Special Revenue		
222 Cable Television	211 Fire Training Facility - Operations	Total
\$ -	\$ -	\$ 98,519
578,692	-	632,921
-	-	29,965
11,396	-	11,396
-	-	10,615
(2,458)	(142)	(3,234)
-	123,279	123,279
-	-	432
<u>587,630</u>	<u>123,137</u>	<u>903,893</u>
522,936	-	522,936
-	-	104,283
-	53,475	53,475
-	-	15,000
-	-	15,051
<u>522,936</u>	<u>53,475</u>	<u>710,745</u>
64,694	69,662	193,148
7,149	-	397,149
-	(36,000)	(36,000)
<u>7,149</u>	<u>(36,000)</u>	<u>361,149</u>
71,843	33,662	554,297
<u>1,029,175</u>	<u>47,848</u>	<u>1,434,521</u>
<u>\$ 1,101,018</u>	<u>\$ 81,510</u>	<u>\$ 1,988,818</u>

City of Maplewood Nonmajor Capital Projects Funds

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Maplewood had the following Capital Project Funds:

General Building Replacement Fund

Established to account for expenditures for building replacement.

Community Center Building Improvements Fund

Established to account for expenditures related to the maintenance and capital needs of the Community Center.

Capital Improvement Projects Fund

Established to finance major capital outlay expenditures that individually cost in excess of \$50,000 and that cannot be easily financed by alternative sources. Property taxes are levied periodically for this fund.

Police Vehicles and Equipment Fund

Established to account for expenditures for police vehicles and equipment.

Legacy Village Park Development Fund

Established in 2004 with the issuance of tax abatement bonds. The fund will be used to account for park development costs in the Legacy Village development.

Park Development Fund

Accounts for the use of park availability charges, grants, and tax revenues which are dedicated for the acquisition and improvement of City parks. Park availability charges are levied against all new building constructed.

Public Safety Training Facility Fund

Established in 2010 to account for the costs associated with a future Fire Training Facility for the east metro.

Street Use Revitalization Fund

Accounts for revenues from gas utility franchise fees that have been set aside by the City Council to fund mill-and-overlay and street reclamation projects.

Right-of-Way Fund

Accounts for the accumulation of funds received for degradation of City streets and right-of-ways. The funds are used for repairs.

**City of Maplewood
Nonmajor Capital Projects Funds**

Tax Increment Funds

Accounts for the expenditures financed by the tax increment revenue from ten tax increment districts.

Water Availability Charge Fund – North St. Paul District

Accounts for the receipt of water availability charge revenues collected in the North St. Paul Water Service District. Disbursements are made from this fund to finance unassessed water system improvements.

Water Availability Charge Fund – St. Paul District

Accounts for the receipt of water availability charge revenues collected in the St. Paul Water Service District. Disbursements are made from this fund to finance unassessed water system improvements.

**City of Maplewood
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021**

	Capital Projects			
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects	406 Police Vehicles and Equipment
Assets				
Cash and investments	\$ -	\$ 471,533	\$ 272,934	\$ 640,666
Accounts receivable	-	-	-	2,000
Interest receivable	-	1,656	996	114
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Property taxes receivable				
Delinquent	1,903	2,749	1,572	4,055
Due from Ramsey County	3,923	4,065	1,509	7,635
Special assessments receivable				
Special deferred - county	-	-	-	-
Due from Ramsey County	-	-	-	-
Notes receivable	-	-	-	-
Assets held for resale	-	-	-	-
Total assets	<u>\$ 5,826</u>	<u>\$ 480,003</u>	<u>\$ 277,011</u>	<u>\$ 654,470</u>
Liabilities				
Due to other funds	\$ 74,642	\$ -	\$ -	\$ -
Accounts payable	-	415,642	-	-
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	229,574	-
Total liabilities	<u>74,642</u>	<u>415,642</u>	<u>229,574</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - taxes and assessments	<u>1,903</u>	<u>2,749</u>	<u>1,572</u>	<u>4,055</u>
Fund Balances				
Restricted	-	61,612	-	-
Assigned	-	-	45,865	650,415
Unassigned	(70,719)	-	-	-
Total fund balances	<u>(70,719)</u>	<u>61,612</u>	<u>45,865</u>	<u>650,415</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,826</u>	<u>\$ 480,003</u>	<u>\$ 277,011</u>	<u>\$ 654,470</u>

Capital Projects

433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	499 Street Use Revitalization Fund	409 Right-of- Way
\$ 11,937	\$ 1,652,286	\$ -	\$ 1,892,770	\$ 111,015
-	655	-	308,853	100
46	6,411	-	7,871	431
-	-	-	-	1,300
-	-	-	446,878	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,246,080	-
-	-	-	1,370	-
-	-	-	-	-
-	-	-	475,700	-
<u>\$ 11,983</u>	<u>\$ 1,659,352</u>	<u>\$ -</u>	<u>\$ 4,379,522</u>	<u>\$ 112,846</u>
\$ -	\$ -	\$ 215,137	\$ -	\$ -
-	126,450	-	5,750	-
-	-	-	-	-
6,100	-	-	-	-
<u>6,100</u>	<u>126,450</u>	<u>215,137</u>	<u>5,750</u>	<u>-</u>
-	-	-	1,233,200	-
5,883	1,532,902	-	-	-
-	-	-	3,140,572	112,846
-	-	(215,137)	-	-
<u>5,883</u>	<u>1,532,902</u>	<u>(215,137)</u>	<u>3,140,572</u>	<u>112,846</u>
<u>\$ 11,983</u>	<u>\$ 1,659,352</u>	<u>\$ -</u>	<u>\$ 4,379,522</u>	<u>\$ 112,846</u>

**City of Maplewood
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021**

	Capital Projects			
	443 Tax Increment Economic Development District 1-11	448 Tax Increment Econ. Development District 1-12	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5
Assets				
Cash and investments	\$ -	\$ 948,935	\$ 95,793	\$ 168,682
Accounts receivable	-	-	-	-
Interest receivable	-	2,773	374	657
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Property taxes receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Special assessments receivable				
Special deferred - county	-	-	-	-
Due from Ramsey County	-	-	-	-
Notes receivable	-	-	100,000	-
Assets held for resale	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 951,708</u>	<u>\$ 196,167</u>	<u>\$ 169,339</u>
Liabilities				
Due to other funds	\$ 127,870	\$ -	\$ -	\$ -
Accounts payable	-	376,567	-	-
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>127,870</u>	<u>376,567</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable revenue - taxes and assessments	-	-	-	-
Fund Balances				
Restricted	-	575,141	196,167	169,339
Assigned	-	-	-	-
Unassigned	(127,870)	-	-	-
Total fund balances	<u>(127,870)</u>	<u>575,141</u>	<u>196,167</u>	<u>169,339</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 951,708</u>	<u>\$ 196,167</u>	<u>\$ 169,339</u>

(Continued)

Capital Projects

418 Tax Increment Housing 1-6	428 Tax Increment Housing 1-7	429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	453 Tax Increment Financing District 1-15	408 Water Availability Charge North St. Paul District
\$ 626,738	\$ 17,677	\$ 143,621	\$ 142,177	\$ 17,109	\$ -	\$ 50,406
-	-	-	-	-	-	-
2,234	44	558	306	-	-	196
-	-	-	-	-	-	1,604
-	-	-	-	-	-	-
-	-	2,095	-	13,107	-	-
-	-	49,564	-	(13,107)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 628,972</u>	<u>\$ 17,721</u>	<u>\$ 195,838</u>	<u>\$ 142,483</u>	<u>\$ 17,109</u>	<u>\$ -</u>	<u>\$ 52,206</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,890	\$ -
-	11,814	91,095	114,401	141,254	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>11,814</u>	<u>91,095</u>	<u>114,401</u>	<u>141,254</u>	<u>12,890</u>	<u>-</u>
-	-	2,095	-	13,107	-	-
628,972	5,907	102,648	28,082	-	-	-
-	-	-	-	-	-	52,206
-	-	-	-	(137,252)	(12,890)	-
<u>628,972</u>	<u>5,907</u>	<u>102,648</u>	<u>28,082</u>	<u>(137,252)</u>	<u>(12,890)</u>	<u>52,206</u>
<u>\$ 628,972</u>	<u>\$ 17,721</u>	<u>\$ 195,838</u>	<u>\$ 142,483</u>	<u>\$ 17,109</u>	<u>\$ -</u>	<u>\$ 52,206</u>



**City of Maplewood
Combining Balance Sheet -
Nonmajor Capital Projects Funds
December 31, 2021**

(Continued)

	Capital Projects		
	407 Water Availability Charge St. Paul District	451 Tax Increment Econ. Development District 1-14	Total
Assets			
Cash and investments	\$ 678,327	\$ -	\$ 7,942,606
Accounts receivable	-	-	311,608
Interest receivable	2,475	-	27,142
Due from other governments	47,757	-	50,661
Due from other funds	-	-	446,878
Property taxes receivable			
Delinquent	-	-	25,481
Due from Ramsey County	-	-	53,589
Special assessments receivable			
Special deferred - county	-	-	1,246,080
Due from Ramsey County	-	-	1,370
Notes receivable	-	-	100,000
Assets held for resale	-	-	475,700
Total assets	\$ 728,559	\$ -	\$ 10,681,115
Liabilities			
Due to other funds	\$ -	\$ 16,339	\$ 446,878
Accounts payable	-	-	1,282,973
Salaries and benefits payable	2,393	-	2,393
Deposits payable	-	-	235,674
Total liabilities	2,393	16,339	1,967,918
Deferred Inflows of Resources			
Unavailable revenue - taxes and assessments	-	-	1,258,681
Fund Balances			
Restricted	-	-	3,306,653
Assigned	726,166	-	4,728,070
Unassigned	-	(16,339)	(580,207)
Total fund balances	726,166	(16,339)	7,454,516
Total liabilities, deferred inflows of resources, and fund balances	\$ 728,559	\$ -	\$ 10,681,115

City of Maplewood
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
Year Ended December 31, 2021

	Capital Projects			
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects	406 Police Vehicles & Equipment
Revenues				
General property taxes	\$ 198,218	\$ 204,909	\$ 82,960	\$ 384,374
Tax increment collections	-	-	-	-
Miscellaneous taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Investment income	(3,792)	(294)	(1,831)	(929)
Miscellaneous				
Contributions and donations	-	-	-	2,000
Rent	-	-	-	-
Other	-	3,000	-	27,585
Total revenues	<u>194,426</u>	<u>207,615</u>	<u>81,129</u>	<u>413,030</u>
Expenditures				
Current				
Community development	-	-	-	-
Administration	-	-	-	-
Parks and recreation	-	207,000	9,245	-
Police	-	-	-	3,510
Public works	-	-	-	-
Debt service				
TIF developer payments	-	-	-	-
Capital outlay				
Administration	299,489	-	-	-
Parks and recreation	-	215,642	216,745	-
Police	-	-	-	286,873
Total expenditures	<u>299,489</u>	<u>422,642</u>	<u>225,990</u>	<u>290,383</u>
Excess of revenues over (under) expenditures	(105,063)	(215,027)	(144,861)	122,647
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	36,057
Transfers in	-	-	-	512,193
Transfers out	-	-	-	(130,920)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>417,330</u>
Net change in fund balances	(105,063)	(215,027)	(144,861)	539,977
Fund Balances				
Beginning of year	<u>34,344</u>	<u>276,639</u>	<u>190,726</u>	<u>110,438</u>
End of year	<u>\$ (70,719)</u>	<u>\$ 61,612</u>	<u>\$ 45,865</u>	<u>\$ 650,415</u>

Capital Projects					
433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	499 Street Use Revitalization Fund	409 Right-of- Way	443 Tax Increment Economic Development District 1-11
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,236,918	-	-
-	-	-	1,938,945	-	-
-	-	-	826,838	-	-
-	17,610	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(34)	(5,124)	-	3,662	(291)	-
-	-	-	-	-	-
-	21,661	-	-	-	-
-	56,445	-	-	-	-
(34)	90,592	-	4,006,363	(291)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	139,260	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	206,991	-	-	-	-
-	-	-	-	-	-
-	206,991	-	139,260	-	-
(34)	(116,399)	-	3,867,103	(291)	-
-	-	-	-	-	-
-	-	36,000	1,033,460	-	-
-	-	-	(4,191,700)	-	-
-	-	36,000	(3,158,240)	-	-
(34)	(116,399)	36,000	708,863	(291)	-
5,917	1,649,301	(251,137)	2,431,709	113,137	(127,870)
\$ 5,883	\$ 1,532,902	\$ (215,137)	\$ 3,140,572	\$ 112,846	\$ (127,870)

City of Maplewood
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
Year Ended December 31, 2021

	Capital Projects			
	448 Tax Increment Econ. Development District 1-12	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5	418 Tax Increment Housing 1-6
Revenues				
General property taxes	\$ -	\$ -	\$ -	\$ -
Tax increment collections	941,417	-	-	207,062
Miscellaneous taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Investment income	(5,557)	(1,190)	(747)	(1,630)
Miscellaneous				
Contributions and donations	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
Total revenues	<u>935,860</u>	<u>(1,190)</u>	<u>(747)</u>	<u>205,432</u>
Expenditures				
Current				
Community development	-	-	-	-
Administration	-	9,941	9,941	-
Parks and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Debt service				
TIF developer payments	753,133	-	-	-
Capital outlay				
Administration	-	-	-	-
Parks and recreation	-	-	-	-
Police	-	-	-	-
Total expenditures	<u>753,133</u>	<u>9,941</u>	<u>9,941</u>	<u>-</u>
Excess of revenues over (under) expenditures	182,727	(11,131)	(10,688)	205,432
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(109,828)	(20,358)	(16,574)	(96,297)
Total other financing sources (uses)	<u>(109,828)</u>	<u>(20,358)</u>	<u>(16,574)</u>	<u>(96,297)</u>
Net change in fund balances	72,899	(31,489)	(27,262)	109,135
Fund Balances				
Beginning of year	<u>502,242</u>	<u>227,656</u>	<u>196,601</u>	<u>519,837</u>
End of year	<u>\$ 575,141</u>	<u>\$ 196,167</u>	<u>\$ 169,339</u>	<u>\$ 628,972</u>

(Continued)

Capital Projects						
428 Tax Increment Housing 1-7	429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	453 Tax Increment Financing District 1-15	408 Water Availability Charge North St. Paul District	407 Water Availability Charge St. Paul District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25,136	101,216	254,224	390,140	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	11,655	447,714
-	-	-	-	-	-	41,895
(565)	(96)	(1,030)	-	-	(60)	(766)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,571	101,120	253,194	390,140	-	11,595	488,843
-	-	-	-	12,890	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,480	122,989
23,628	91,095	228,801	293,387	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,628	91,095	228,801	293,387	12,890	1,480	122,989
943	10,025	24,393	96,753	(12,890)	10,115	365,854
-	-	-	-	-	-	-
-	-	-	-	-	-	1,496
(331)	(1,361)	(22,864)	(71,713)	-	-	(211,572)
(331)	(1,361)	(22,864)	(71,713)	-	-	(210,076)
612	8,664	1,529	25,040	(12,890)	10,115	155,778
5,295	93,984	26,553	(162,292)	-	42,091	570,388
\$ 5,907	\$ 102,648	\$ 28,082	\$ (137,252)	\$ (12,890)	\$ 52,206	\$ 726,166



City of Maplewood
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
Year Ended December 31, 2021

(Continued)

	451 Tax Increment Econ. Development District 1-14	Capital Projects Total
Revenues		
General property taxes	\$ -	\$ 870,461
Tax increment collections	-	1,919,195
Miscellaneous taxes	-	1,236,918
Intergovernmental	-	1,938,945
Special assessments	-	826,838
Charges for services		
Park availability charges	-	17,610
Water availability charges	-	459,369
Connection charges	-	41,895
Investment income	-	(20,274)
Miscellaneous		
Contributions and donations	-	2,000
Rent	-	21,661
Other	-	87,030
Total revenues	<u>-</u>	<u>7,401,648</u>
Expenditures		
Current		
Community development	-	12,890
Administration	-	19,882
Parks and recreation	-	216,245
Police	-	3,510
Public works	-	263,729
Debt service		
TIF developer payments	-	1,390,044
Capital outlay		
Administration	-	299,489
Parks and recreation	-	639,378
Police	-	286,873
Total expenditures	<u>-</u>	<u>3,132,040</u>
Excess of revenues over (under) expenditures	-	4,269,608
Other Financing Sources (Uses)		
Proceeds from sale of capital asset	-	36,057
Transfers in	-	1,583,149
Transfers out	-	(4,873,518)
Total other financing sources (uses)	<u>-</u>	<u>(3,254,312)</u>
Net change in fund balances	-	1,015,296
Fund Balances		
Beginning of year	<u>(16,339)</u>	<u>6,439,220</u>
End of year	<u>\$ (16,339)</u>	<u>\$ 7,454,516</u>

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Charitable Gambling Tax
Year Ended December 31, 2021

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Charitable gambling taxes	\$ 15,000	\$ 15,000	\$ 54,229	\$ 39,229
Expenditures				
Current				
Legislative	15,000	15,000	15,000	-
Excess of revenues over (under) expenditures	\$ -	\$ -	39,229	\$ 39,229
Fund Balances				
Beginning of year			33,260	
End of year			\$ 72,489	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Maplewood Area EDA
Year Ended December 31, 2021

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual	
Revenues				
Property taxes	\$ 100,000	\$ 100,000	\$ 98,519	\$ (1,481)
Intergovernmental	-	-	29,965	29,965
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>128,484</u>	<u>28,484</u>
Expenditures				
Current				
Community Development	<u>150,000</u>	<u>190,000</u>	<u>104,283</u>	<u>(85,717)</u>
Excess of revenues over (under) expenditures	(50,000)	(90,000)	24,201	114,201
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>40,000</u>	<u>390,000</u>	<u>350,000</u>
Net change in fund balances	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	414,201	<u>\$ 464,201</u>
Fund Balances				
Beginning of year			<u>189,717</u>	
End of year			<u>\$ 603,918</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Police Services
Year Ended December 31, 2021

	2021			Variance With Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Fines and forfeitures	\$ 8,000	\$ 8,000	\$ 10,615	\$ 2,615
Investment income	500	500	(351)	(851)
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>10,264</u>	<u>1,764</u>
Expenditures				
Current				
Police	10,000	10,000	-	(10,000)
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Excess of revenues over expenditures	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	10,264	<u>\$ 11,764</u>
Fund Balances				
Beginning of year			<u>55,011</u>	
End of year			<u>\$ 65,275</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Tree Preservation
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Investment income	\$ 500	\$ 500	\$ (283)	\$ (783)
Miscellaneous	9,500	9,500	432	(9,068)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>149</u>	<u>(9,851)</u>
Expenditures				
Current				
Public works	<u>15,000</u>	<u>15,000</u>	<u>15,051</u>	<u>51</u>
Excess of revenues over (under) expenditures	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>(14,902)</u>	<u>\$ (9,902)</u>
Fund Balances				
Beginning of year			<u>79,510</u>	
End of year			<u>\$ 64,608</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Cable Television
Year Ended December 31, 2021

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Miscellaneous taxes	\$ 572,000	\$ 572,000	\$ 578,692	\$ 6,692
Charges for services	10,000	10,000	11,396	1,396
Investment income	5,000	5,000	(2,458)	(7,458)
Total revenues	<u>587,000</u>	<u>587,000</u>	<u>587,630</u>	<u>630</u>
Expenditures				
Current				
Administration	<u>604,040</u>	<u>604,040</u>	<u>522,936</u>	<u>(81,104)</u>
Excess of revenues over (under) expenditures	<u>(17,040)</u>	<u>(17,040)</u>	<u>64,694</u>	<u>81,734</u>
Other Financing Sources (Uses)				
Transfers In	<u>-</u>	<u>-</u>	<u>7,149</u>	<u>7,149</u>
Net Change in Fund Balances	<u>\$ (17,040)</u>	<u>\$ (17,040)</u>	<u>71,843</u>	<u>\$ 88,883</u>
Fund Balances				
Beginning of year			<u>1,029,175</u>	
End of year			<u>\$ 1,101,018</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Special Revenue Fund - Fire Training Facility - Operations
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Investment income	1,000	1,000	(142)	(1,142)
Rent	-	-	123,279	123,279
Total revenues	<u>76,000</u>	<u>76,000</u>	<u>123,137</u>	<u>47,137</u>
Expenditures				
Current				
Fire	<u>72,900</u>	<u>72,900</u>	<u>53,475</u>	<u>(19,425)</u>
Excess of revenues over (under) expenditures	3,100	3,100	69,662	66,562
Other Financing Sources (Uses)				
Transfers out	<u>(36,000)</u>	<u>(36,000)</u>	<u>(36,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (32,900)</u>	<u>\$ (32,900)</u>	33,662	<u>\$ 66,562</u>
Fund Balances				
Beginning of year			<u>47,848</u>	
End of year			<u>\$ 81,510</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Debt Service Fund
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
General property taxes	\$ 4,909,890	\$ 4,909,890	\$ 4,828,019	\$ (81,871)
Special assessments	1,510,400	1,510,400	1,543,351	32,951
Intergovernmental	914,590	914,590	914,585	(5)
Investment income	55,230	55,230	(54,069)	(109,299)
Total revenues	<u>7,390,110</u>	<u>7,390,110</u>	<u>7,231,886</u>	<u>(158,224)</u>
Expenditures				
Current				
Finance	-	-	135,259	135,259
Debt service				
Principal retirement	6,761,219	6,761,219	6,255,352	(505,867)
Interest and other charges	<u>1,669,432</u>	<u>1,669,432</u>	<u>1,815,516</u>	<u>146,084</u>
Total expenditures	<u>8,430,651</u>	<u>8,430,651</u>	<u>8,206,127</u>	<u>(224,524)</u>
Excess of revenues (under) expenditures	(1,040,541)	(1,040,541)	(974,241)	66,300
Other Financing Sources (Uses)				
Issuance of debt	10,000,000	10,000,000	9,500,000	(500,000)
Refunded bonds redeemed	-	-	(5,950,000)	(5,950,000)
Issuance of refunding debt	-	-	8,090,000	8,090,000
Premium on debt issued	-	-	1,195,030	1,195,030
Transfers in	1,095,681	1,095,681	9,846,843	8,751,162
Transfers out	<u>(10,115,812)</u>	<u>(10,115,812)</u>	<u>(18,705,450)</u>	<u>(8,589,638)</u>
Total other financing sources (uses)	<u>979,869</u>	<u>979,869</u>	<u>3,976,423</u>	<u>2,996,554</u>
Net change in fund balances	<u>\$ (60,672)</u>	<u>\$ (60,672)</u>	3,002,182	<u>\$ 3,062,854</u>
Fund Balances				
Beginning of year			<u>14,120,745</u>	
End of year			<u>\$ 17,122,927</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Public Improvement Projects Fund
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Intergovernmental	\$ 1,300,000	\$ 1,300,000	\$ 471,293	\$ (828,707)
Investment income	-	-	(14,672)	(14,672)
Miscellaneous	-	-	947,197	947,197
Total revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,403,818</u>	<u>103,818</u>
Expenditures				
Capital outlay				
Public works	<u>5,470,000</u>	<u>5,470,000</u>	<u>4,575,547</u>	<u>(894,453)</u>
Excess of revenues over (under) expenditures	(4,170,000)	(4,170,000)	(3,171,729)	998,271
Other Financing Sources (Uses)				
Transfers in	4,170,000	4,170,000	4,400,600	230,600
Transfers out	<u>-</u>	<u>-</u>	<u>(1,033,460)</u>	<u>(1,033,460)</u>
Total other financing sources (uses)	<u>4,170,000</u>	<u>4,170,000</u>	<u>3,367,140</u>	<u>(802,860)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	195,411	<u>\$ 195,411</u>
Fund Balances				
Beginning of year			<u>3,270,940</u>	
End of year			<u>\$ 3,466,351</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - General Building Replacement Fund
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
General property taxes	\$ 200,000	\$ 200,000	\$ 198,218	\$ (1,782)
Intergovernmental	123,490	123,490	-	(123,490)
Investment income	1,500	1,500	(3,792)	(5,292)
Total revenues	<u>324,990</u>	<u>324,990</u>	<u>194,426</u>	<u>(130,564)</u>
Expenditures				
Capital outlay				
Administration	<u>197,000</u>	<u>197,000</u>	<u>299,489</u>	<u>102,489</u>
Excess of revenues (under) expenditures	<u>\$ 127,990</u>	<u>\$ 127,990</u>	<u>(105,063)</u>	<u>\$ (233,053)</u>
Fund Balances				
Beginning of year			<u>34,344</u>	
End of year			<u>\$ (70,719)</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Community Center Building Improvements
Year Ended December 31, 2021

2021				
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
General property taxes	\$ 208,080	\$ 208,080	\$ 204,909	\$ (3,171)
Investment income	5,000	5,000	(294)	(5,294)
Other	-	-	3,000	3,000
Total revenues	<u>213,080</u>	<u>213,080</u>	<u>207,615</u>	<u>(5,465)</u>
Expenditures				
Current				
Park and recreation	7,000	7,000	207,000	200,000
Capital outlay				
Park and recreation	<u>208,080</u>	<u>208,080</u>	<u>215,642</u>	<u>7,562</u>
Total expenditures	<u>215,080</u>	<u>215,080</u>	<u>422,642</u>	<u>207,562</u>
Excess of revenues (under) expenditures	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	(215,027)	<u>\$ (213,027)</u>
Fund Balances				
Beginning of year			<u>276,639</u>	
End of year			<u>\$ 61,612</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Capital Improvement Projects
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
General property taxes	\$ 85,000	\$ 85,000	\$ 82,960	\$ (2,040)
Investment income	1,000	1,000	(1,831)	(2,831)
Total revenues	<u>86,000</u>	<u>86,000</u>	<u>81,129</u>	<u>(4,871)</u>
Expenditures				
Current				
Parks and recreation	-	-	9,245	9,245
Capital outlay				
Parks and recreation	<u>81,500</u>	<u>81,500</u>	<u>216,745</u>	<u>135,245</u>
Total expenditures	<u>81,500</u>	<u>81,500</u>	<u>225,990</u>	<u>144,490</u>
Excess of revenues (under) expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>	(144,861)	<u>\$ (149,361)</u>
Fund Balances				
Beginning of year			<u>190,726</u>	
End of year			<u>\$ 45,865</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Police Vehicles and Equipment
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Property taxes	\$ 390,000	\$ 390,000	\$ 384,374	\$ (5,626)
Investment income	1,000	1,000	(929)	(1,929)
Contributions and donations	-	-	2,000	2,000
Miscellaneous	-	-	27,585	27,585
Total revenues	<u>391,000</u>	<u>391,000</u>	<u>413,030</u>	<u>22,030</u>
Expenditures				
Current				
Police	-	-	3,510	3,510
Capital outlay				
Police	<u>420,000</u>	<u>420,000</u>	<u>286,873</u>	<u>(133,127)</u>
Total expenditures	<u>420,000</u>	<u>420,000</u>	<u>290,383</u>	<u>(129,617)</u>
Excess of revenues over (under) expenditures	(29,000)	(29,000)	122,647	151,647
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	36,057	36,057
Transfers in	-	-	512,193	512,193
Transfers out	<u>(113,440)</u>	<u>(113,440)</u>	<u>(130,920)</u>	<u>(17,480)</u>
Total other financing sources	<u>(113,440)</u>	<u>(113,440)</u>	<u>417,330</u>	<u>530,770</u>
Net change in fund balances	<u>\$ (142,440)</u>	<u>\$ (142,440)</u>	539,977	<u>\$ 682,417</u>
Fund Balances				
Beginning of year			<u>110,438</u>	
End of year			<u>\$ 650,415</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual -
Fire Station Fund
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Investment income	\$ 40,000	\$ 40,000	\$ 58,918	\$ 18,918
Expenditures				
Capital outlay				
Fire	10,700,000	10,700,000	5,090,570	(5,609,430)
Excess of revenues over (under) expenditures	(10,660,000)	(10,660,000)	(5,031,652)	5,628,348
Other Financing Sources (Uses)				
Transfers in	10,000,000	10,000,000	9,855,954	(144,046)
Net change in fund balances	<u>\$ 940,000</u>	<u>\$ 940,000</u>	4,824,302	<u>\$ 3,884,302</u>
Fund Balances				
Beginning of year			1,942,527	
End of year			<u>\$ 6,766,829</u>	

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Park Development
Year Ended December 31, 2021**

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Charges for services				
Park availability charges	\$ 70,000	\$ 70,000	\$ 17,610	\$ (52,390)
Investment income	30,000	30,000	(5,124)	(35,124)
Miscellaneous	-	-	78,106	78,106
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>90,592</u>	<u>(9,408)</u>
Expenditures				
Capital outlay				
Parks and recreation	<u>200,000</u>	<u>200,000</u>	<u>206,991</u>	<u>6,991</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>206,991</u>	<u>6,991</u>
Excess of revenues over (under) expenditures	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	(116,399)	<u>\$ (16,399)</u>
Fund Balances				
Beginning of year			<u>1,649,301</u>	
End of year			<u>\$ 1,532,902</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Public Safety Training Facility Fund
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Other Financing Sources (Uses)				
Transfers in	\$ 36,000	\$ 36,000	\$ 36,000	\$ -
Net change in fund balances	<u>\$ 36,000</u>	<u>\$ 36,000</u>	36,000	<u>\$ -</u>
Fund Balances				
Beginning of year			(251,137)	
End of year			<u>\$ (215,137)</u>	

**Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Street Use Revitalization Fund
Year Ended December 31, 2021**

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Miscellaneous taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,236,918	\$ 36,918
Special assessments	82,000	82,000	826,838	744,838
Intergovernmental	1,743,790	1,743,790	1,938,945	195,155
Investment income	15,000	15,000	3,662	(11,338)
Total revenues	<u>3,040,790</u>	<u>3,040,790</u>	<u>4,006,363</u>	<u>965,573</u>
Expenditures				
Current				
Public Works	<u>80,000</u>	<u>80,000</u>	<u>139,260</u>	<u>59,260</u>
Excess of revenues over expenditures	2,960,790	2,960,790	3,867,103	906,313
Other Financing Sources (Uses)				
Transfers in	-	-	1,033,460	1,033,460
Transfers out	<u>(4,354,700)</u>	<u>(4,354,700)</u>	<u>(4,191,700)</u>	<u>163,000</u>
Total other financing sources (uses)	<u>(4,354,700)</u>	<u>(4,354,700)</u>	<u>(3,158,240)</u>	<u>1,196,460</u>
Net change in fund balances	<u>\$ (1,393,910)</u>	<u>\$ (1,393,910)</u>	708,863	<u>\$ 2,102,773</u>
Fund Balances				
Beginning of year			<u>2,431,709</u>	
End of year			<u>\$ 3,140,572</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Right-of-Way
Year Ended December 31, 2021

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Investment income	\$ 1,000	\$ 1,000	\$ (291)	\$ (1,291)
Licenses and permits	12,000	12,000	-	(12,000)
Total revenues	<u>\$ 13,000</u>	<u>\$ 13,000</u>	(291)	<u>\$ (13,291)</u>
Fund Balances				
Beginning of year			113,137	
End of year			<u>\$ 112,846</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Economic Development District 1-11
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Expenditures				
Current				
Administration	500	500	-	(500)
Excess of revenues over (under) expenditures	24,500	24,500	-	(24,500)
Net change in fund balances	<u>\$ 24,500</u>	<u>\$ 24,500</u>	-	<u>\$ (24,500)</u>
Fund Balances				
Beginning of year			(127,870)	
End of year			<u>\$ (127,870)</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Economic Development District 1-12
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 1,000,000	\$ 1,000,000	\$ 941,417	\$ (58,583)
Investment income	5,000	5,000	(5,557)	(10,557)
Total revenues	<u>1,005,000</u>	<u>1,005,000</u>	<u>935,860</u>	<u>(69,140)</u>
Expenditures				
Current				
Administration	5,000	5,000	-	(5,000)
Debt service				
TIF developer payments	<u>800,000</u>	<u>800,000</u>	<u>753,133</u>	<u>(46,867)</u>
Total expenditures	<u>805,000</u>	<u>805,000</u>	<u>753,133</u>	<u>(51,867)</u>
Excess of revenues over (under) expenditures	200,000	200,000	182,727	(17,273)
Other Financing Sources (Uses)				
Transfers out	<u>(97,430)</u>	<u>(97,430)</u>	<u>(109,828)</u>	<u>(12,398)</u>
Net change in fund balances	<u>\$ 102,570</u>	<u>\$ 102,570</u>	72,899	<u>\$ (29,671)</u>
Fund Balances				
Beginning of year			<u>502,242</u>	
End of year			<u>\$ 575,141</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-4
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Investment income	\$ 1,000	\$ 1,000	\$ (1,190)	\$ (2,190)
Expenditures				
Current				
Administration	1,000	1,000	9,941	8,941
Excess of revenues over (under) expenditures	-	-	(11,131)	(11,131)
Other Financing Sources (Uses)				
Transfers out	(20,360)	(20,360)	(20,358)	2
Net change in fund balances	<u>\$ (20,360)</u>	<u>\$ (20,360)</u>	(31,489)	<u>\$ (11,129)</u>
Fund Balances				
Beginning of year			227,656	
End of year			<u>\$ 196,167</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-5
Year Ended December 31, 2021

	2021			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
Revenues				
Investment income	\$ 1,000	\$ 1,000	\$ (747)	\$ (1,747)
Expenditures				
Current				
Administration	5,000	5,000	9,941	4,941
Excess of revenues over (under) expenditures	(4,000)	(4,000)	(10,688)	(6,688)
Other Financing Sources (Uses)				
Transfers out	(16,570)	(16,570)	(16,574)	(4)
Net change in fund balances	<u>\$ (20,570)</u>	<u>\$ (20,570)</u>	(27,262)	<u>\$ (6,692)</u>
Fund Balances				
Beginning of year			196,601	
End of year			<u>\$ 169,339</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
In Fund Balances - Budget And Actual -
Capital Projects Fund - Tax Increment Housing 1-6
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 180,000	\$ 180,000	\$ 207,062	\$ 27,062
Investment income	4,000	4,000	(1,630)	(5,630)
Total revenues	<u>184,000</u>	<u>184,000</u>	<u>205,432</u>	<u>21,432</u>
Expenditures				
Current				
Administration	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Excess of revenues over expenditures	179,000	179,000	205,432	26,432
Other Financing Sources (Uses)				
Transfers out	<u>(93,570)</u>	<u>(93,570)</u>	<u>(96,297)</u>	<u>(2,727)</u>
Net change in fund balances	<u>\$ 85,430</u>	<u>\$ 85,430</u>	109,135	<u>\$ 23,705</u>
Fund Balances				
Beginning of year			<u>519,837</u>	
End of year			<u>\$ 628,972</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-7
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 22,000	\$ 22,000	\$ 25,136	\$ 3,136
Investment income	100	100	(565)	(665)
Total revenues	<u>22,100</u>	<u>22,100</u>	<u>24,571</u>	<u>2,471</u>
Expenditures				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	<u>21,000</u>	<u>21,000</u>	<u>23,628</u>	<u>2,628</u>
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>23,628</u>	<u>1,628</u>
Excess of revenues over (under) expenditures	100	100	943	843
Other Financing Sources (Uses)				
Transfers Out	<u>-</u>	<u>-</u>	<u>(331)</u>	<u>(331)</u>
Net Change in Fund Balances	<u>\$ 100</u>	<u>\$ 100</u>	612	<u>\$ 512</u>
Fund Balances				
Beginning of year			<u>5,295</u>	
End of year			<u>\$ 5,907</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-8
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 95,000	\$ 95,000	\$ 101,216	\$ 6,216
Investment income	2,000	2,000	(96)	(2,096)
Total revenues	<u>97,000</u>	<u>97,000</u>	<u>101,120</u>	<u>4,120</u>
Expenditures				
Current				
Administration	2,500	2,500	-	(2,500)
Debt service				
TIF developer payments	85,000	85,000	91,095	6,095
Total expenditures	<u>87,500</u>	<u>87,500</u>	<u>91,095</u>	<u>3,595</u>
Excess of revenues over expenditures	9,500	9,500	10,025	525
Other Financing Sources (Uses)				
Transfers Out	<u>-</u>	<u>-</u>	<u>(1,361)</u>	<u>(1,361)</u>
Net Change in Fund Balances	<u>\$ 9,500</u>	<u>\$ 9,500</u>	8,664	<u>\$ (836)</u>
Fund Balances				
Beginning of year			<u>93,984</u>	
End of year			<u>\$ 102,648</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-10
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 215,000	\$ 215,000	\$ 254,224	\$ 39,224
Investment income	-	-	(1,030)	(1,030)
Total revenues	<u>215,000</u>	<u>215,000</u>	<u>253,194</u>	<u>38,194</u>
Expenditures				
Current				
Administration	5,000	5,000	-	(5,000)
Debt service				
TIF developer payments	<u>195,000</u>	<u>195,000</u>	<u>228,801</u>	<u>33,801</u>
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>228,801</u>	<u>28,801</u>
Excess of revenues over expenditures	15,000	15,000	24,393	9,393
Other Financing Sources (Uses)				
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(22,864)</u>	<u>(2,864)</u>
Net change in fund balances	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	1,529	<u>\$ 6,529</u>
Fund Balances				
Beginning of year			<u>26,553</u>	
End of year			<u>\$ 28,082</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-13
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Tax increments	\$ 380,000	\$ 380,000	\$ 390,140	\$ 10,140
Expenditures				
Current				
Administration	500	500	-	(500)
Debt service				
TIF developer payments	290,000	290,000	293,387	3,387
Total expenditures	290,500	290,500	293,387	2,887
Excess of revenues over expenditures	89,500	89,500	96,753	7,253
Other Financing Uses				
Transfers out	(66,400)	(66,400)	(71,713)	(5,313)
Net change in fund balances	\$ 23,100	\$ 23,100	25,040	\$ 1,940
Fund Balances				
Beginning of year			(162,292)	
End of year			\$ (137,252)	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Water Availability Charge North St. Paul District
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Investment income	\$ 200	\$ 200	\$ (60)	\$ (260)
Utility billings	11,800	11,800	11,655	(145)
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>11,595</u>	<u>(405)</u>
Expenditures				
Current				
Public works	<u>1,600</u>	<u>1,600</u>	<u>1,480</u>	<u>(120)</u>
Excess of revenues over expenditures	<u>\$ 10,400</u>	<u>\$ 10,400</u>	10,115	<u>\$ (285)</u>
Fund Balances				
Beginning of year			<u>42,091</u>	
End of year			<u>\$ 52,206</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Water Availability Charge St. Paul District
Year Ended December 31, 2021

	2021			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
Revenues				
Charges for services				
Utility billings	\$ 400,000	\$ 400,000	\$ 447,714	\$ 47,714
Connection charges	25,000	25,000	41,895	16,895
Investment income	20,000	20,000	(766)	(20,766)
Total revenues	<u>445,000</u>	<u>445,000</u>	<u>488,843</u>	<u>43,843</u>
Expenditures				
Current				
Public works	<u>101,980</u>	<u>101,980</u>	<u>122,989</u>	<u>21,009</u>
Excess of revenues over expenditures	343,020	343,020	365,854	22,834
Other Financing Sources (Uses)				
Transfers In	-	-	1,496	1,496
Transfers out	<u>(169,570)</u>	<u>(169,570)</u>	<u>(211,572)</u>	<u>(42,002)</u>
Total other financing sources (uses)	<u>(169,570)</u>	<u>(169,570)</u>	<u>(210,076)</u>	<u>(40,506)</u>
Net change in fund balances	<u>\$ 173,450</u>	<u>\$ 173,450</u>	155,778	<u>\$ (17,672)</u>
Fund Balances				
Beginning of year			<u>570,388</u>	
End of year			<u>\$ 726,166</u>	

City of Maplewood
Schedule of Revenues, Expenditures, and Changes
in Fund Balances - Budget and Actual -
Capital Projects Fund - Tax Increment Housing 1-14
Year Ended December 31, 2021

	2021			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
Revenues				
Miscellaneous	\$ 2,500	\$ 2,500	\$ -	\$ (2,500)
Expenditures				
Current				
Administration	2,500	2,500	-	(2,500)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balances				
Beginning of year			(16,339)	
End of year			\$ (16,339)	

City of Maplewood Internal Service Funds

An Internal Service Fund is defined as a fund to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost-reimbursement basis. The City of Maplewood had the following Internal Service Funds:

Information Technology Fund

Accounts for the maintenance, repairs, and operation of the City's computer hardware and software. These operating expenses are used as a basis to charge departments for the use of the data processing system.

Employee Benefits Fund

Accounts for employee fringe benefit expenses and provides a reserve to finance accumulated leave benefits and severance pay. These operating expenses are used as a basis to determine amounts to be charged to departments for leave, retirement, and insurance benefits. The charges are levied as a percentage of employees' gross pay.

Dental Insurance Fund

Accounts for employee dental benefit expenses. These operating expenses are used as a basis to determine amounts to be charged to departments for insurance benefits. The charges are levied as a percentage of employees' gross pay.

Fleet Management Fund

Accounts for the operating expenses of all City vehicles and major pieces of equipment (except for public safety vehicles). These operating expenses are used as a basis to establish rental rates that are charged to the departments using the vehicles.

Risk Management Fund

Accounts for the general insurance and risk management expenses and provides a reserve to finance premiums, claims, and deductibles. These operating expenses are used as a basis to determine amounts to be charged to departments for general insurance and risk management. The charges are levied as a percentage of the departments' cost for annual insurance premiums.

City of Maplewood
Statement of Net Position - Internal Service Funds
December 31, 2021

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
Assets			
Current assets			
Cash and cash equivalents	\$ 301,056	\$ 1,463,062	\$ 92,065
Accounts receivable	2,252	-	-
Accrued interest receivable	1,202	5,788	355
Inventory	-	-	-
Prepaid items	69,854	196,549	-
Total current assets	<u>374,364</u>	<u>1,665,399</u>	<u>92,420</u>
Noncurrent assets			
Capital assets			
Structures, vehicles, and equipment	882,311	-	-
Less accumulated depreciation	(850,349)	-	-
Net capital assets	<u>31,962</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 406,326</u>	<u>\$ 1,665,399</u>	<u>\$ 92,420</u>
Liabilities			
Current liabilities			
Accounts payable	\$ 50,512	\$ 6,183	\$ -
Due to other governments	1,920	6,077	-
Salaries payable	11,011	135,781	-
Employee benefits payable - current portion	-	94,483	-
Total current liabilities	<u>63,443</u>	<u>242,524</u>	<u>-</u>
Noncurrent liabilities			
Employee benefits payable - noncurrent portion	-	1,834,025	-
Total liabilities	<u>63,443</u>	<u>2,076,549</u>	<u>-</u>
Net Position			
Net investment in capital assets	31,962	-	-
Unrestricted	310,921	(411,150)	92,420
Total net position	<u>342,883</u>	<u>(411,150)</u>	<u>92,420</u>
Total liabilities and net position	<u>\$ 406,326</u>	<u>\$ 1,665,399</u>	<u>\$ 92,420</u>

<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 100,817	\$ 759,809	\$ 2,716,809
-	-	2,252
255	2,931	10,531
125,653	-	125,653
-	64,727	331,130
<u>226,725</u>	<u>827,467</u>	<u>3,186,375</u>
6,695,020	-	7,577,331
(3,913,195)	-	(4,763,544)
<u>2,781,825</u>	<u>-</u>	<u>2,813,787</u>
<u>\$ 3,008,550</u>	<u>\$ 827,467</u>	<u>\$ 6,000,162</u>
\$ 29,669	\$ -	\$ 86,364
3,260	790	12,047
8,748	-	155,540
-	-	94,483
<u>41,677</u>	<u>790</u>	<u>348,434</u>
-	-	1,834,025
<u>41,677</u>	<u>790</u>	<u>2,182,459</u>
2,781,825	-	2,813,787
185,048	826,677	1,003,916
<u>2,966,873</u>	<u>826,677</u>	<u>3,817,703</u>
<u>\$ 3,008,550</u>	<u>\$ 827,467</u>	<u>\$ 6,000,162</u>

City of Maplewood
Statement of Revenues, Expenses, and Changes
in Fund Net Position - Internal Service Funds
Year Ended December 31, 2021

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
Operating Revenues			
Charges for services	\$ 900,000	\$ 6,582,955	\$ 130,892
Other sales and services	-	12,564	-
Total operating revenues	<u>900,000</u>	<u>6,595,519</u>	<u>130,892</u>
Operating Expenses			
Personnel services	445,971	6,391,245	148,005
Materials and supplies	45,151	-	-
Contractual services	337,370	32,075	-
Depreciation	45,834	-	-
Total operating expenses	<u>874,326</u>	<u>6,423,320</u>	<u>148,005</u>
Operating loss	25,674	172,199	(17,113)
Nonoperating Revenues			
Investment income	(728)	(7,986)	(392)
Intergovernmental	-	9,356	-
Gain (loss) on disposal of capital assets	6,770	-	-
Total nonoperating revenues	<u>6,042</u>	<u>1,370</u>	<u>(392)</u>
Income (loss) before capital contributions and transfers	31,716	173,569	(17,505)
Transfers In	<u>7,398</u>	<u>-</u>	<u>-</u>
Change in net position	39,114	173,569	(17,505)
Net Position			
Beginning of year	<u>303,769</u>	<u>(584,719)</u>	<u>109,925</u>
End of year	<u>\$ 342,883</u>	<u>\$ (411,150)</u>	<u>\$ 92,420</u>

702 Fleet Management	705 Risk Management	Total
\$ 976,000	\$ 263,280	\$ 8,853,127
27,493	54,268	94,325
<u>1,003,493</u>	<u>317,548</u>	<u>8,947,452</u>
362,162	-	7,347,383
139,290	351,853	536,294
131,714	-	501,159
400,038	-	445,872
<u>1,033,204</u>	<u>351,853</u>	<u>8,830,708</u>
(29,711)	(34,305)	116,744
(3,007)	(2,325)	(14,438)
-	-	9,356
17,774	-	24,544
<u>14,767</u>	<u>(2,325)</u>	<u>19,462</u>
(14,944)	(36,630)	136,206
<u>7,989</u>	<u>-</u>	<u>15,387</u>
(6,955)	(36,630)	151,593
<u>2,973,828</u>	<u>863,307</u>	<u>3,666,110</u>
<u>\$ 2,966,873</u>	<u>\$ 826,677</u>	<u>\$ 3,817,703</u>

City of Maplewood
Statement of Cash Flows - Internal Service Funds
Year Ended December 31, 2021

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
Cash Flows - Operating Activities		
Interfund services provided and used	\$ 897,748	\$ 6,596,653
Payments to suppliers for goods and services	(408,299)	(37,396)
Payments to employees for services	(445,333)	(6,596,394)
Other operating revenues	-	12,564
Net cash flows - operating activities	<u>44,116</u>	<u>(24,573)</u>
Cash Flows - Noncapital Financing Activities		
Intergovernmental receipts	-	9,356
Transfer out	<u>7,398</u>	<u>-</u>
Net cash flows - noncapital financing activities	<u>7,398</u>	<u>9,356</u>
Cash Flows - Capital and Related Financing Activities		
Acquisition of capital assets	-	-
Proceeds from sale of capital assets	<u>6,770</u>	<u>-</u>
Net cash flows - capital and related financing activities	<u>6,770</u>	<u>-</u>
Cash Flows - Investing Activities		
Investment income	<u>(1,440)</u>	<u>(10,508)</u>
Net cash flows - investing activities	<u>(1,440)</u>	<u>(10,508)</u>
Net change in cash and cash equivalents	56,844	(25,725)
Cash and Cash Equivalents		
Beginning of year	<u>244,212</u>	<u>1,488,787</u>
End of year	<u>\$ 301,056</u>	<u>\$ 1,463,062</u>

Internal Service Funds			
704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ 130,892	\$ 976,000	\$ 263,280	\$ 8,864,573
-	(267,860)	(352,998)	(1,066,553)
(148,005)	(362,897)	-	(7,552,629)
-	27,493	54,268	94,325
(17,113)	372,736	(35,450)	339,716
-	-	-	9,356
-	7,989	-	15,387
-	7,989	-	24,743
-	(557,465)	-	(557,465)
-	53,273	-	60,043
-	(504,192)	-	(497,422)
(517)	(2,712)	(3,622)	(18,799)
(517)	(2,712)	(3,622)	(18,799)
(17,630)	(126,179)	(39,072)	(151,762)
109,695	226,996	798,881	2,868,571
\$ 92,065	\$ 100,817	\$ 759,809	\$ 2,716,809

City of Maplewood
Statement of Cash Flows - Internal Service Funds
Year Ended December 31, 2021

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
Reconciliation of Operating Loss to Net Cash Flows - Operating Activities		
Operating loss	\$ 25,674	\$ 172,199
Adjustments to reconcile operating loss to net cash flows - operating activities		
Depreciation	45,834	-
Accounts receivable	(2,252)	-
Due from other governments	-	13,698
Prepaid items	(65,853)	5,742
Inventory	-	-
Accounts payable	47,510	3,693
Salaries payable	638	(144,036)
Due to other governments	(7,435)	(9,014)
Employee benefits payable	-	(66,855)
Total adjustments	<u>18,442</u>	<u>(196,772)</u>
Net cash flows - operating activities	<u>\$ 44,116</u>	<u>\$ (24,573)</u>

(Continued)

Internal Service Funds			
704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ (17,113)	\$ (29,711)	\$ (34,305)	\$ 116,744
-	400,038	-	445,872
-	-	-	(2,252)
-	-	-	13,698
-	-	(1,935)	(62,046)
-	4,038	-	4,038
-	(1,374)	-	49,829
-	(735)	-	(144,133)
-	480	790	(15,179)
-	-	-	(66,855)
-	402,447	(1,145)	222,972
<u>\$ (17,113)</u>	<u>\$ 372,736</u>	<u>\$ (35,450)</u>	<u>\$ 339,716</u>

**City of Maplewood
Combining Balance Sheet -
Debt Service Funds
December 31, 2021**

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	365 G.O. Improvement Bonds 2012A	366 G.O. State Aid Street Refunding Bonds 2012B	367 G.O. Improvement Refunding Bonds 2013A
Assets				
Cash and investments	\$ 22,034	\$ (135,660)	\$ 123,455	\$ 18,718
Cash with fiscal agent	-	945,000	-	2,810,000
Accrued interest receivable	86	-	480	710
Due from other funds	-	-	-	279,923
Property taxes receivable				
Delinquent	-	650	-	5,175
Due from Ramsey County	-	1,050	-	8,509
Special assessment receivable				
Delinquent	-	5,486	-	-
Deferred	-	157,341	-	77,486
Due from Ramsey County	-	968	-	-
Total assets	<u>\$ 22,120</u>	<u>\$ 974,835</u>	<u>\$ 123,935</u>	<u>\$ 3,200,521</u>
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	254	500
Total liabilities	<u>-</u>	<u>-</u>	<u>254</u>	<u>500</u>
Deferred Inflows of Resources				
Unavailable revenue - taxes and assessments	-	154,124	-	82,661
Fund Balances				
Restricted	22,120	820,711	123,681	3,117,360
Unassigned	-	-	-	-
Total fund balances	<u>22,120</u>	<u>820,711</u>	<u>123,681</u>	<u>3,117,360</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,120</u>	<u>\$ 974,835</u>	<u>\$ 123,935</u>	<u>\$ 3,200,521</u>

Debt Service						
368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/C IP/TIF/Equip Certificate Bonds 2014A	354/371 G.O. Improvement Bonds 2006A and G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/E quip Bonds 2015B	373 G.O. Improve Refund Bonds 2015C	374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B
\$ 110	\$ 553,087	\$ 415,523	\$ 115,077	\$ 403,725	\$ 947,912	\$ 849,619
-	4,900,000	-	-	-	-	-
-	1,683	1,237	404	1,066	3,396	2,826
-	-	-	-	-	-	-
3,434	7,476	4,948	535	5,389	3,056	4,648
3,885	10,191	7,819	998	8,823	5,451	7,517
3,229	584	1,634	-	10,610	-	4,749
21,136	173,334	36,070	-	402,399	162,133	244,793
-	412	1,268	-	4,364	856	4,707
<u>\$ 31,794</u>	<u>\$ 5,646,767</u>	<u>\$ 468,499</u>	<u>\$ 117,014</u>	<u>\$ 836,376</u>	<u>\$ 1,122,804</u>	<u>\$ 1,118,859</u>
\$ 279,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
576	254	254	254	254	254	254
<u>280,499</u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>254</u>
27,799	179,469	42,652	535	406,992	163,050	253,095
-	5,467,044	425,593	116,225	429,130	959,500	865,510
(276,504)	-	-	-	-	-	-
<u>(276,504)</u>	<u>5,467,044</u>	<u>425,593</u>	<u>116,225</u>	<u>429,130</u>	<u>959,500</u>	<u>865,510</u>
<u>\$ 31,794</u>	<u>\$ 5,646,767</u>	<u>\$ 468,499</u>	<u>\$ 117,014</u>	<u>\$ 836,376</u>	<u>\$ 1,122,804</u>	<u>\$ 1,118,859</u>

**City of Maplewood
Combining Balance Sheet -
Debt Service Funds
December 31, 2021**

	Debt Service			
	377 Lease Purchase - Pumper Truck - 2017	378 G.O. Improvement Bonds - 2017A	379 G.O. Refunding Bonds - 2017B	380 G.O. Improvement Bonds 2018A
Assets				
Cash and investments	\$ 187,765	\$ 618,631	\$ 641,999	\$ 1,088,183
Cash with fiscal agent	-	-	-	-
Accrued interest receivable	-	2,113	1,964	3,766
Due from other funds	-	-	-	-
Property taxes receivable				
Delinquent	-	2,577	7,469	4,418
Due from Ramsey County	-	5,076	10,731	8,718
Special assessment receivable				
Delinquent	-	806	3,411	3,769
Deferred	-	483,910	148,392	605,677
Due from Ramsey County	-	1,304	3,399	1,156
Total assets	<u>\$ 187,765</u>	<u>\$ 1,114,417</u>	<u>\$ 817,365</u>	<u>\$ 1,715,687</u>
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	254	254	254
Total liabilities	<u>-</u>	<u>254</u>	<u>254</u>	<u>254</u>
Deferred Inflows of Resources				
Unavailable revenue - taxes and assessments	-	477,064	157,477	603,744
Fund Balances				
Restricted	187,765	637,099	659,634	1,111,689
Unassigned	-	-	-	-
Total fund balances	<u>187,765</u>	<u>637,099</u>	<u>659,634</u>	<u>1,111,689</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 187,765</u>	<u>\$ 1,114,417</u>	<u>\$ 817,365</u>	<u>\$ 1,715,687</u>

(Continued)

Debt Service

382 G.O. Improvement Bonds 2019A	383 G.O. Refunding Bonds 2020A	384 G.O. Improvement Bonds 2020B	385 G.O. Fire Station Bonds - 2021A	386 G.O. Refunding Bonds - 2021B	Reconciliation to the Basic Financial Statements	Total
\$ 878,521	\$ 476,019	\$ 1,016,524	\$ 915	\$ -	\$ -	\$ 8,222,157
-	-	-	-	3,337	-	8,658,337
3,101	1,412	3,488	-	413	-	28,145
-	-	-	-	-	-	279,923
2,376	3,003	2,296	-	-	-	57,450
4,937	4,667	6,967	-	-	-	95,339
2,027	2,372	940	-	-	-	39,617
725,794	1,733,850	1,180,000	-	-	-	6,152,315
449	844	2,383	-	-	-	22,110
<u>\$ 1,617,205</u>	<u>\$ 2,222,167</u>	<u>\$ 2,212,598</u>	<u>\$ 915</u>	<u>\$ 3,750</u>	<u>\$ -</u>	<u>\$ 23,555,393</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,923
254	254	254	254	254	-	4,886
<u>254</u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>254</u>	<u>-</u>	<u>284,809</u>
715,098	1,717,601	1,166,296	-	-	-	6,147,657
901,853	504,312	1,046,048	661	3,496	(276,504)	17,122,927
-	-	-	-	-	276,504	-
<u>901,853</u>	<u>504,312</u>	<u>1,046,048</u>	<u>661</u>	<u>3,496</u>	<u>-</u>	<u>17,122,927</u>
<u>\$ 1,617,205</u>	<u>\$ 2,222,167</u>	<u>\$ 2,212,598</u>	<u>\$ 915</u>	<u>\$ 3,750</u>	<u>\$ -</u>	<u>\$ 23,555,393</u>

City of Maplewood
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Debt Service Funds
Year Ended December 31, 2021

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	364 G.O. Refunding Bonds 2011A	365 G.O. Improvement Bonds 2012A	366 G.O. State Aid Street Refunding Bonds 2012B
Revenues				
Taxes				
Current	\$ -	\$ -	\$ 54,470	\$ -
Delinquent	-	-	(175)	-
Special assessments				
Current collections	-	-	25,131	-
Delinquent collections	-	-	984	-
Prepayments on deferred	-	-	21,553	-
Penalties	-	-	201	-
Intergovernmental	-	-	333,760	294,425
Investment income	(147)	(70,222)	(362)	(362)
Total revenues	<u>(147)</u>	<u>(70,222)</u>	<u>435,562</u>	<u>294,063</u>
Expenditures				
Current				
Contractual services	431	-	757	685
Debt service				
Principal retirement	39,350	-	560,000	275,000
Interest and other charges	<u>91,100</u>	<u>102,356</u>	<u>31,288</u>	<u>19,925</u>
Total expenditures	<u>130,881</u>	<u>102,356</u>	<u>592,045</u>	<u>295,610</u>
Excess of revenues over (under) expenditures	(131,028)	(172,578)	(156,483)	(1,547)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Refunded bonds redeemed	-	(5,950,000)	-	-
Premium on debt issued	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Transfers in	130,501	94,944	945,000	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>130,501</u>	<u>(5,855,056)</u>	<u>945,000</u>	<u>-</u>
Net change in fund balances	(527)	(6,027,634)	788,517	(1,547)
Fund Balances				
Beginning of year	<u>22,647</u>	<u>6,027,634</u>	<u>32,194</u>	<u>125,228</u>
End of year	<u>\$ 22,120</u>	<u>\$ -</u>	<u>\$ 820,711</u>	<u>\$ 123,681</u>

Debt Service						
367 G.O. Improvement Refunding Bonds 2013A	368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/C IP/TIF/Equip Certificate Bonds 2014A	370 G.O. Tax Abatement Refunding Bonds 2014B	354/371 G.O. Improvement Bonds 2006A and G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/E quip Bonds 2015B	373 G.O. Improve Refund Bonds 2015C
\$ 433,757 (3,333)	\$ 211,135 (3,483)	\$ 516,835 (6,330)	\$ - -	\$ 399,024 (3,360)	\$ 46,800 67	\$ 453,267 (4,186)
84,460	4,227	30,680	-	37,186	-	110,687
-	-	228	-	500	-	3,441
-	-	6,325	-	-	-	26,357
-	-	75	-	135	-	2,195
-	-	-	-	-	-	-
(3,606)	-	(4,978)	-	(1,958)	(764)	(4,599)
<u>511,278</u>	<u>211,879</u>	<u>542,835</u>	<u>-</u>	<u>431,527</u>	<u>46,103</u>	<u>587,162</u>
758	581	1,010	-	1,012	686	1,011
445,000	440,000	460,000	-	375,000	90,000	640,000
100,188	26,125	190,338	-	61,450	22,000	100,088
<u>545,946</u>	<u>466,706</u>	<u>651,348</u>	<u>-</u>	<u>437,462</u>	<u>112,686</u>	<u>741,099</u>
(34,668)	(254,827)	(108,513)	-	(5,935)	(66,583)	(153,937)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,810,000	-	4,997,425	5,616	-	66,400	123,094
-	-	(5,616)	-	-	-	-
<u>2,810,000</u>	<u>-</u>	<u>4,991,809</u>	<u>5,616</u>	<u>-</u>	<u>66,400</u>	<u>123,094</u>
2,775,332	(254,827)	4,883,296	5,616	(5,935)	(183)	(30,843)
342,028	(21,677)	583,748	(5,616)	431,528	116,408	459,973
<u>\$ 3,117,360</u>	<u>\$ (276,504)</u>	<u>\$ 5,467,044</u>	<u>\$ -</u>	<u>\$ 425,593</u>	<u>\$ 116,225</u>	<u>\$ 429,130</u>

City of Maplewood
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Debt Service Funds
Year Ended December 31, 2021

	Debt Service			
	374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B	377 Lease Purchase - Pumper Truck - 2017	378 G.O. Improvement Bonds - 2017A
Revenues				
Taxes				
Current	\$ 279,606	\$ 381,228	\$ -	\$ 263,908
Delinquent	(2,494)	(3,153)	-	(2,283)
Special assessments				
Current collections	52,219	136,193	-	65,276
Delinquent collections	-	1,540	-	1,842
Prepayments on deferred	7,713	5,862	-	27,192
Penalties	54	469	-	718
Intergovernmental	-	286,400	-	-
Investment income	5,447	3,855	-	3,006
Total revenues	<u>342,545</u>	<u>812,394</u>	<u>-</u>	<u>359,659</u>
Expenditures				
Current				
Contractual services	1,012	1,011	-	1,013
Debt service				
Principal retirement	310,000	950,000	87,769	280,000
Interest and other charges	57,288	90,000	6,113	95,550
Total expenditures	<u>368,300</u>	<u>1,041,011</u>	<u>93,882</u>	<u>376,563</u>
Excess of revenues over	(25,755)	(228,617)	(93,882)	(16,904)
Other Financing Sources (Uses)				
Issuance of debt	-	-	-	-
Refunded bonds redeemed	-	-	-	-
Premium on debt issued	-	-	-	-
Issuance of refunding bonds	-	-	-	-
Transfers in	-	196,796	-	-
Transfers out	-	-	(93,936)	-
Total other financing sources (uses)	<u>-</u>	<u>196,796</u>	<u>(93,936)</u>	<u>-</u>
Net change in fund balances	(25,755)	(31,821)	(187,818)	(16,904)
Fund Balances				
Beginning of year	<u>985,255</u>	<u>897,331</u>	<u>375,583</u>	<u>654,003</u>
End of year	<u>\$ 959,500</u>	<u>\$ 865,510</u>	<u>\$ 187,765</u>	<u>\$ 637,099</u>

Debt Service						
379 G.O. Refunding Bonds - 2017B	380 G.O. Improvement Bonds 2018A	381 Capital Lease Purchase 2019 Fire Truck	382 G.O. Improvement Bonds 2019A	383 G.O. Refunding Bonds 2020A	384 G.O. Improvement Bonds 2020B	385 G.O. Fire Station Bonds - 2021A
\$ 541,783 (4,196)	\$ 455,157 (4,285)	\$ - -	\$ 249,898 (298)	\$ 241,249 (2,347)	\$ 339,758 -	\$ - -
64,979	81,044	-	96,676	247,460	146,254	-
2,255	1,317	-	1,311	629	-	-
4,087	42,512	-	53,523	27,300	118,720	-
918	299	-	202	155	267	-
-	-	-	-	-	-	-
1,661	5,613	-	4,805	1,149	5,613	915
611,487	581,657	-	406,117	515,595	610,612	915
1,011	1,010	-	1,014	1,011	1,012	64,835
590,000	370,000	98,233	245,000	-	-	-
40,550	215,050	14,195	122,575	79,255	198,617	70,770
631,561	586,060	112,428	368,589	80,266	199,629	135,605
(20,074)	(4,403)	(112,428)	37,528	435,329	410,983	(134,690)
-	-	-	-	-	-	9,500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	491,305
-	-	-	-	-	-	-
90,241	-	224,856	-	161,970	-	-
-	-	-	-	(94,944)	-	(9,855,954)
90,241	-	224,856	-	67,026	-	135,351
70,167	(4,403)	112,428	37,528	502,355	410,983	661
589,467	1,116,092	(112,428)	864,325	1,957	635,065	-
\$ 659,634	\$ 1,111,689	\$ -	\$ 901,853	\$ 504,312	\$ 1,046,048	\$ 661



City of Maplewood
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Debt Service Funds
Year Ended December 31, 2021

(Continued)

Debt Service

	386 G.O. Refunding Bonds - 2021B	Total
Revenues		
Taxes		
Current	\$ -	\$ 4,867,875
Delinquent	-	(39,856)
Special assessments		
Current collections	-	1,182,472
Delinquent collections	-	14,047
Prepayments on deferred	-	341,144
Penalties	-	5,688
Intergovernmental	-	914,585
Investment income	865	(54,069)
Total revenues	<u>865</u>	<u>7,231,886</u>
Expenditures		
Current		
Contractual services	55,399	135,259
Debt service		
Principal retirement	-	6,255,352
Interest and other charges	80,695	1,815,516
Total expenditures	<u>136,094</u>	<u>8,206,127</u>
Excess of revenues over	(135,229)	(974,241)
Other Financing Sources (Uses)		
Issuance of debt	-	9,500,000
Refunded bonds redeemed	-	(5,950,000)
Premium on debt issued	703,725	1,195,030
Issuance of refunding bonds	8,090,000	8,090,000
Transfers in	-	9,846,843
Transfers out	(8,655,000)	(18,705,450)
Total other financing sources (uses)	<u>138,725</u>	<u>3,976,423</u>
Net change in fund balances	3,496	3,002,182
Fund Balances		
Beginning of year	-	14,120,745
End of year	<u>\$ 3,496</u>	<u>\$ 17,122,927</u>



STATISTICAL SECTION



STATISTICAL SECTION (UNAUDITED)

This part of the City of Maplewood, Minnesota's Comprehensive Annual Financial Report presents details information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City of Maplewood, Minnesota's overall financial health.

<u>Contents</u>	<u>Pages</u>
Financial Trends These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	182
Revenue Capacity These tables present information to help the reader assess the City's most significant local revenue source, the property tax.	192
Debt Capacity These tables present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	196
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	203
Operation Information These tables contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and activities in preforms.	206

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

City of Maplewood, Minnesota
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Governmental activities				
Net investment in capital assets	\$ 59,121,245	\$ 57,935,219	\$ 59,682,937	\$ 69,155,245
Restricted	24,401,299	21,122,360	21,015,047	5,037,370
Unrestricted	1,381,528	2,388,297	(1,356,678)	(530,832)
Total governmental activities net position	<u>\$ 84,904,072</u>	<u>\$ 81,445,876</u>	<u>\$ 79,341,306</u>	<u>\$ 73,661,783</u>
Business-type activities				
Net investment in capital assets	\$ 39,976,984	\$ 43,822,751	\$ 45,758,367	\$ 45,499,281
Unrestricted	1,592,345	3,326,459	5,141,952	4,683,477
Total business-type activities net position	<u>\$ 41,569,329</u>	<u>\$ 47,149,210</u>	<u>\$ 50,900,319</u>	<u>\$ 50,182,758</u>
Primary government				
Net investment in capital assets	\$ 93,758,229	\$ 96,767,970	\$ 100,811,304	\$ 109,679,526
Restricted	24,401,299	21,122,360	21,015,047	5,037,370
Unrestricted	8,313,873	10,704,756	8,415,274	9,127,645
Total primary government net position	<u>\$ 126,473,401</u>	<u>\$ 128,595,086</u>	<u>\$ 130,241,625</u>	<u>\$ 123,844,541</u>

Table 1

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 71,120,862	\$ 76,463,530	\$ 86,064,525	\$ 95,621,886	\$ 102,075,171	\$ 99,071,066
18,349,850	17,694,840	20,244,517	19,597,720	22,283,258	21,816,963
(10,274,362)	(9,151,812)	(4,576,065)	(4,195,898)	1,365,501	14,707,747
<u>\$ 79,196,350</u>	<u>\$ 85,006,558</u>	<u>\$ 101,732,977</u>	<u>\$ 111,023,708</u>	<u>\$ 125,723,930</u>	<u>\$ 135,595,776</u>
\$ 44,578,697	\$ 44,324,509	\$ 35,867,590	\$ 35,352,375	\$ 36,291,035	\$ 37,807,405
6,223,906	9,254,757	10,563,278	10,973,808	9,823,972	11,529,717
<u>\$ 50,802,603</u>	<u>\$ 53,579,266</u>	<u>\$ 46,430,868</u>	<u>\$ 46,326,183</u>	<u>\$ 46,115,007</u>	<u>\$ 49,337,122</u>
\$ 111,844,559	\$ 117,568,039	\$ 119,822,115	\$ 129,109,261	\$ 136,656,206	\$ 135,313,471
18,349,850	17,694,840	20,244,517	19,597,720	22,283,258	21,816,963
(195,456)	3,322,945	8,097,213	8,642,910	12,899,473	27,802,464
<u>\$ 129,998,953</u>	<u>\$ 138,585,824</u>	<u>\$ 148,163,845</u>	<u>\$ 157,349,891</u>	<u>\$ 171,838,937</u>	<u>\$ 184,932,898</u>

City of Maplewood, Minnesota
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

Expenses	Fiscal Year			
	2012	2013	2014	2015
Governmental activities				
General government	\$ 2,619,335	\$ 2,805,854	\$ 2,216,431	\$ 2,476,916
Public safety	9,971,417	10,294,181	10,380,553	10,838,819
Public works	5,837,544	26,348,211	16,216,181	5,962,367
Parks and recreation	1,436,386	1,195,210	1,641,752	1,479,241
Community development	-	-	-	-
Citizen services	1,104,431	1,468,430	1,171,431	1,289,895
Environmental & economic development	1,566,092	1,161,999	1,263,695	6,268,576
Interest and fiscal charges	2,971,255	2,738,110	2,798,638	2,558,937
Total governmental activities expenses	<u>25,506,460</u>	<u>46,011,995</u>	<u>35,688,681</u>	<u>30,874,751</u>
Business-type activities				
Ambulance service	2,235,505	2,332,824	2,425,360	2,573,218
Community center	2,543,136	2,559,714	2,567,293	2,549,454
Environmental utility	1,885,520	1,726,072	1,993,197	1,969,010
Recycling program	556,491	518,474	631,456	652,324
Sewer	3,876,021	4,087,877	4,275,888	4,489,336
Street light utility	209,349	225,637	224,197	205,881
Total business-type activities expenses	<u>11,306,022</u>	<u>11,450,598</u>	<u>12,117,391</u>	<u>12,439,223</u>
Total primary government expenses	<u>\$ 36,812,482</u>	<u>\$ 57,462,593</u>	<u>\$ 47,806,072</u>	<u>\$ 43,313,974</u>
Program revenues				
Governmental activities				
Charges for services				
General government	\$ 178,770	\$ 247,580	\$ 165,136	\$ 150,918
Public safety	830,745	720,820	638,449	656,632
Public works	2,519,442	2,862,765	2,633,305	2,361,759
Parks and recreation	526,111	494,839	469,708	498,563
Community development	-	-	-	-
Citizen services	593,771	602,814	674,687	741,839
Environmental & economic development	1,903,873	1,632,615	2,963,129	1,727,939
Operating grants and contributions	1,287,082	1,051,021	829,858	1,514,593
Capital grants and contributions	6,944,561	23,014,332	8,024,056	7,152,580
Total governmental activities program revenues	<u>14,784,355</u>	<u>30,626,786</u>	<u>16,398,328</u>	<u>14,804,823</u>
Business-type activities				
Charges for services				
Ambulance service	2,170,536	2,384,187	2,456,823	2,572,825
Community center	1,874,655	1,920,051	1,860,417	1,844,842
Environmental utility	2,103,052	2,328,676	2,447,669	2,521,597
Recycling program	439,860	559,177	549,248	566,002
Sewer	5,075,864	5,260,764	5,206,275	5,029,707
Street light utility	287,636	294,811	476,269	477,280
Operating grants and contributions	208,393	213,779	238,297	287,307
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>12,159,996</u>	<u>12,961,445</u>	<u>13,234,998</u>	<u>13,299,560</u>

Table 2

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 2,787,584	\$ 3,696,095	\$ 5,245,458	\$ 7,767,984	\$ 4,614,903	\$ 4,637,368
14,389,434	12,444,730	11,391,362	12,233,054	13,345,320	11,317,367
3,672,745	6,325,400	8,592,649	7,256,983	9,509,158	12,956,558
2,007,174	2,281,269	2,198,359	2,162,684	1,565,865	1,172,390
-	-	1,688,293	1,504,666	3,704,072	3,002,677
1,597,922	1,096,973	-	-	-	-
3,781,490	1,039,583	-	-	-	-
1,613,231	1,865,179	1,790,963	1,599,878	920,472	983,889
29,849,580	28,749,229	30,907,084	32,525,249	33,659,790	34,070,249
2,550,560	2,486,837	2,674,876	3,099,247	3,317,440	3,404,091
2,080,570	196,618	-	-	-	-
1,864,754	1,765,436	1,526,303	1,792,145	1,779,350	1,954,477
739,817	661,133	660,454	694,261	979,141	1,032,626
4,640,308	4,470,104	4,537,601	4,882,550	4,987,568	4,975,531
337,746	224,334	212,664	181,010	210,282	199,500
12,213,755	9,804,462	9,611,898	10,649,213	11,273,781	11,566,225
\$ 42,063,335	\$ 38,553,691	\$ 40,518,982	\$ 43,174,462	\$ 44,933,571	\$ 45,636,474
\$ 140,661	\$ 234,964	\$ 1,916,415	\$ 1,910,171	\$ 593,928	\$ 681,309
604,913	581,474	1,374,074	597,172	687,836	882,343
3,033,816	1,804,608	1,363,278	3,263,348	525,549	533,087
490,245	367,067	415,938	402,684	113,999	82,264
-	-	1,612,771	1,625,473	2,243,114	1,867,561
1,570,086	1,655,854	-	-	-	-
1,604,304	2,158,563	-	-	-	-
1,341,166	1,149,787	1,460,949	1,594,674	4,305,911	5,860,104
4,715,259	4,348,448	3,685,861	5,289,455	6,820,354	5,020,564
13,500,450	12,300,765	11,829,286	14,682,977	15,290,691	14,927,232
2,545,412	3,026,132	3,140,966	3,583,950	2,956,113	2,448,358
1,446,054	5,398	-	-	-	-
2,606,625	2,831,795	2,993,926	3,109,407	3,116,993	3,125,044
609,852	613,826	651,788	708,235	953,091	1,179,153
4,924,559	5,020,996	5,069,584	5,198,428	5,243,659	5,550,967
496,562	517,643	507,812	446,107	445,405	448,473
245,679	238,069	380,197	121,499	388,020	373,007
-	88,633	1,375,527	383,362	1,864,436	2,720,312
12,874,743	12,342,492	14,119,800	13,550,988	14,967,717	15,845,314

City of Maplewood, Minnesota
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year			
	2012	2013	2014	2015
Net (expense) revenue				
Governmental activities	\$ (10,722,105)	\$ (15,385,209)	\$ (19,290,353)	\$ (16,069,928)
Business-type activities	853,974	1,510,847	1,117,607	860,337
Total primary government net (expense) revenue	<u>(9,868,131)</u>	<u>(13,874,362)</u>	<u>(18,172,746)</u>	<u>(15,209,591)</u>
General revenues and other changes in net position				
Governmental activities				
General property taxes	17,004,421	17,241,967	17,165,842	17,986,130
Miscellaneous taxes	-	-	-	-
Tax increment collections	656,910	623,512	964,327	876,656
Unrestricted grants and contributions	5,259	5,697	536,167	632,576
Investment earnings	86,446	34,675	81,451	110,747
Miscellaneous	18,767	18,893	5,078	-
Gain (loss) on disposal of capital assets	607,000	-	-	-
Transfers	1,600,453	(3,052,497)	(1,666,318)	1,182,518
Special Items	-	-	-	-
Total governmental activities	<u>19,979,256</u>	<u>14,872,247</u>	<u>17,086,547</u>	<u>20,788,627</u>
Business-type activities				
Property taxes	798,945	897,433	958,516	824,147
Unrestricted grants and contributions	-	-	-	-
Investment earnings	(1,066)	1,812	8,668	22,836
Miscellaneous	-	-	-	-
Gain (loss) on disposal of capital assets	-	-	-	-
Transfers	(1,600,453)	3,052,497	1,666,318	(1,182,518)
Total business-type activities	<u>(802,574)</u>	<u>3,951,742</u>	<u>2,633,502</u>	<u>(334,011)</u>
Total primary government	<u>\$ 19,176,682</u>	<u>\$ 18,823,989</u>	<u>\$ 19,720,049</u>	<u>\$ 20,454,616</u>
Change in net position				
Governmental activities	\$ 9,257,151	\$ (512,962)	\$ (2,203,806)	\$ 4,718,699
Business-type activities	51,400	5,462,589	3,751,109	526,326
Total primary government	<u>\$ 9,308,551</u>	<u>\$ 4,949,627</u>	<u>\$ 1,547,303</u>	<u>\$ 5,245,025</u>

Table 2
Continued

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ (16,349,130)	\$ (16,448,464)	\$ (19,077,798)	\$ (17,842,272)	\$ (18,369,099)	\$ (19,143,017)
660,988	2,538,030	4,507,902	2,901,775	3,693,936	4,279,089
<u>(15,688,142)</u>	<u>(13,910,434)</u>	<u>(14,569,896)</u>	<u>(14,940,497)</u>	<u>(14,675,163)</u>	<u>(14,863,928)</u>
18,756,112	19,717,481	20,545,229	21,887,327	23,063,064	22,829,246
-	-	-	-	1,850,359	1,876,585
1,455,687	1,598,300	1,783,732	1,798,193	1,967,850	1,919,195
692,501	737,219	977,656	990,930	1,273,111	1,365,277
98,467	211,797	415,772	983,360	751,462	(121,291)
-	-	-	-	-	84,030
-	-	27,099	-	131,428	-
880,930	542,301	2,790,983	3,281,019	4,032,047	1,061,821
-	-	-	(1,809,088)	-	-
<u>21,883,697</u>	<u>22,807,098</u>	<u>26,540,471</u>	<u>27,131,741</u>	<u>33,069,321</u>	<u>29,014,863</u>
799,409	788,751	288,755	10,897	-	306
-	-	-	-	-	-
40,378	37,862	109,674	263,662	116,935	(7,771)
-	-	-	-	-	3,829
-	-	-	-	10,000	8,483
<u>(880,930)</u>	<u>(542,301)</u>	<u>(2,790,983)</u>	<u>(3,281,019)</u>	<u>(4,032,047)</u>	<u>(1,061,821)</u>
<u>(41,143)</u>	<u>284,312</u>	<u>(2,392,554)</u>	<u>(3,006,460)</u>	<u>(3,905,112)</u>	<u>(1,056,974)</u>
<u>\$ 21,842,554</u>	<u>\$ 23,091,410</u>	<u>\$ 24,147,917</u>	<u>\$ 24,125,281</u>	<u>\$ 29,164,209</u>	<u>\$ 27,957,889</u>
\$ 5,534,567	\$ 6,358,634	\$ 7,462,673	\$ 9,289,469	\$ 14,700,222	\$ 9,871,846
619,845	2,822,342	2,115,348	(104,685)	(211,176)	3,222,115
<u>\$ 6,154,412</u>	<u>\$ 9,180,976</u>	<u>\$ 9,578,021</u>	<u>\$ 9,184,784</u>	<u>\$ 14,489,046</u>	<u>\$ 13,093,961</u>

City of Maplewood, Minnesota
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2012	2013	2014	2015	2016
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ 1,187
Committed	-	-	-	-	-
Assigned	983,590	344,985	101,720	84,230	102,808
Unassigned	<u>7,447,826</u>	<u>7,682,259</u>	<u>8,262,602</u>	<u>7,622,299</u>	<u>7,500,075</u>
Total general fund	<u>\$ 8,431,416</u>	<u>\$ 8,027,244</u>	<u>\$ 8,364,322</u>	<u>\$ 7,706,529</u>	<u>\$ 7,604,070</u>
All other governmental funds					
Nonspendable	\$ 607,000	\$ 860,400	\$ 703,200	\$ 703,200	\$ 703,200
Restricted	12,390,120	15,203,036	16,518,571	11,126,639	15,191,347
Committed	189,108	173,901	155,212	117,398	499,729
Assigned	4,651,496	5,975,685	3,625,784	4,395,394	6,307,795
Unassigned	<u>3,209,393</u>	<u>(6,448,228)</u>	<u>(8,918,312)</u>	<u>(9,193,276)</u>	<u>(5,929,822)</u>
Total all other governmental funds	<u>\$ 21,047,117</u>	<u>\$ 15,764,794</u>	<u>\$ 12,084,455</u>	<u>\$ 7,149,355</u>	<u>\$ 16,772,249</u>

Table 3

Fiscal Year				
2017	2018	2019	2020	2021
\$ -	\$ 8,884	\$ 15,173	\$ 205,180	\$ 44,557
-	-	-	2,589,246	4,159,665
-	-	-	-	-
8,449,546	8,797,353	10,133,911	10,900,301	13,225,738
<u>\$ 8,449,546</u>	<u>\$ 8,806,237</u>	<u>\$ 10,149,084</u>	<u>\$ 13,694,727</u>	<u>\$ 17,429,960</u>
\$ -	\$ -	\$ -	\$ 26,746	\$ 2,850
19,286,084	15,668,837	13,036,089	21,085,427	24,499,849
669,444	610,363	1,139,386	1,218,058	1,382,050
4,829,927	4,830,173	4,978,118	5,435,360	11,494,899
(3,853,849)	(1,416,151)	(940,922)	(557,638)	(580,207)
<u>\$ 20,931,606</u>	<u>\$ 19,693,222</u>	<u>\$ 18,212,671</u>	<u>\$ 27,207,953</u>	<u>\$ 36,799,441</u>

City of Maplewood, Minnesota
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
General property taxes	\$ 17,046,634	\$ 17,270,276	\$ 17,275,364	\$ 17,949,228
Tax increment collections	656,910	323,512	1,264,327	876,656
Miscellaneous taxes	-	-	-	-
Special assessments	3,242,514	2,870,138	2,932,609	2,393,168
Licenses and permits	1,503,225	1,257,544	2,275,634	1,366,702
Intergovernmental	5,581,871	23,137,092	7,312,565	8,607,607
Charges for services	4,546,296	4,711,257	4,854,962	4,113,823
Fines and forfeits	281,439	298,427	297,444	239,430
Investment earnings	77,263	30,728	69,903	91,356
Miscellaneous	573,572	373,260	301,384	614,148
Total revenues	<u>33,509,724</u>	<u>50,272,234</u>	<u>36,584,192</u>	<u>36,252,118</u>
Expenditures				
Current				
General government	2,323,128	2,554,781	1,780,621	2,051,546
Public safety	9,579,622	9,915,491	9,967,363	10,162,774
Public works	2,983,788	3,130,872	3,841,444	3,574,148
Parks and recreation	1,176,513	1,156,241	1,317,243	1,328,339
Citizen services	1,089,961	1,155,443	1,169,665	1,202,870
Environmental & economic development	1,573,404	1,194,907	1,254,968	1,113,658
Community development	-	-	-	-
Miscellaneous	80,696	84,294	77,015	71,612
Capital outlay	14,763,101	27,355,504	18,446,159	12,725,904
Debt service				
Principal	6,825,000	7,552,458	9,674,672	23,855,537
Interest	2,898,433	2,997,047	2,789,308	2,810,928
TIF developer payments	170,422	61,193	248,456	84,516
Other	167,509	184,923	178,290	197,294
Total expenditures	<u>43,631,577</u>	<u>57,343,154</u>	<u>50,745,204</u>	<u>59,179,126</u>
Revenues over (under) expenditures	<u>(10,121,853)</u>	<u>(7,070,920)</u>	<u>(14,161,012)</u>	<u>(22,927,008)</u>
Other financing sources (uses)				
Transfers in	4,798,961	3,470,350	6,788,976	18,970,264
Transfers out	(3,233,698)	(1,816,125)	(5,351,412)	(16,757,403)
Issuance of bonds	8,285,000	5,775,000	7,745,000	1,215,000
Issuance of refunding bonds	-	4,105,000	1,255,000	11,780,000
Premium (discount) on bonds issued	246,761	283,323	369,279	324,377
Proceeds from capital leases	-	-	-	-
Sale of capital assets	657,173	444,451	10,908	1,801,877
Total other financing sources (uses)	<u>10,754,197</u>	<u>12,261,999</u>	<u>10,817,751</u>	<u>17,334,115</u>
Net change in fund balance	<u>\$ 632,344</u>	<u>\$ 5,191,079</u>	<u>\$ (3,343,261)</u>	<u>\$ (5,592,893)</u>
Debt service as a percentage of noncapital expenditures	33.1%	24.6%	36.5%	86.0%
Debt service as percentage of total expenditures	22.3%	18.4%	24.6%	45.1%

Table 4

Fiscal Year					
2016	2017	2018	2019	2020	2021
\$ 18,761,397	\$ 19,711,663	\$ 20,464,816	\$ 21,869,106	\$ 23,003,169	\$ 22,867,244
1,455,687	1,598,300	1,783,732	1,798,193	1,967,850	1,919,195
1,332,887	1,412,757	1,340,277	1,925,320	1,850,359	1,876,585
2,848,898	2,603,358	2,404,276	2,235,687	2,501,586	2,370,346
1,445,812	1,808,463	1,424,391	1,456,694	1,933,984	1,955,926
5,347,424	4,213,838	4,098,579	5,972,768	7,573,989	9,262,140
4,253,229	2,963,286	2,177,370	2,119,956	1,827,086	1,662,310
199,872	210,218	178,651	171,169	156,926	155,362
67,509	195,037	368,959	871,023	697,000	(106,853)
301,486	373,966	1,496,051	2,066,394	2,005,841	1,231,308
<u>36,014,201</u>	<u>35,090,886</u>	<u>35,737,102</u>	<u>40,486,310</u>	<u>43,517,790</u>	<u>43,193,563</u>
2,061,127	2,281,406	4,110,980	3,778,021	3,990,484	4,049,218
10,354,728	10,917,454	11,367,167	11,646,708	12,672,047	12,514,710
3,730,286	3,751,303	3,922,439	4,228,135	4,323,404	4,549,098
1,419,805	1,588,382	1,334,112	1,242,347	814,152	642,063
1,451,480	1,726,419	-	-	-	-
1,135,791	1,337,244	-	-	-	-
-	-	1,900,829	1,500,951	2,384,464	1,679,442
78,748	-	-	-	-	-
3,880,696	4,430,577	9,378,460	13,331,018	13,257,484	10,891,857
11,186,101	10,261,702	12,956,279	8,530,204	6,749,899	6,255,352
2,170,212	2,248,924	1,978,648	1,857,978	1,810,195	1,815,516
82,876	115,276	367,298	3,245,988	1,351,343	1,390,044
161,366	-	-	-	-	-
<u>37,713,216</u>	<u>38,658,687</u>	<u>47,316,212</u>	<u>49,361,350</u>	<u>47,353,472</u>	<u>43,787,300</u>
<u>(1,699,015)</u>	<u>(3,567,801)</u>	<u>(11,579,110)</u>	<u>(8,875,040)</u>	<u>(3,835,682)</u>	<u>(593,737)</u>
10,037,437	6,936,790	11,928,497	10,778,125	18,734,095	18,549,199
(9,043,044)	(6,394,489)	(9,137,514)	(7,497,106)	(14,702,048)	(17,502,765)
3,765,000	3,850,000	6,940,000	4,475,000	6,202,225	9,500,000
5,775,000	3,145,000	-	-	5,477,775	2,140,000
619,378	298,464	211,601	204,444	623,447	1,195,030
-	615,000	-	720,000	-	-
65,679	121,869	72,290	55,611	41,113	38,994
<u>11,219,450</u>	<u>8,572,634</u>	<u>10,014,874</u>	<u>8,736,074</u>	<u>16,376,607</u>	<u>13,920,458</u>
<u>\$ 9,520,435</u>	<u>\$ 5,004,833</u>	<u>\$ (1,564,236)</u>	<u>\$ (138,966)</u>	<u>\$ 12,540,925</u>	<u>\$ 13,326,721</u>
44.6%	37.0%	37.0%	28.4%	23.2%	20.9%
35.4%	32.4%	31.6%	21.0%	18.1%	18.4%

City of Maplewood, Minnesota
Tax Capacity Value and Estimated Market Value of Taxable Property
Last Ten Fiscal Years

Table 5

Fiscal Year Ended December 31,	Real Property	All Other	Total Tax Capacity	Less TIF & Fiscal Disparity Contribution	Adjusted Tax Capacity Value	Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percent of TMV
2012	\$ 40,924,525	\$ 528,593	\$ 41,453,118	\$ 1,870,551	\$ 39,582,567	44.056	\$ 3,168,106,800	1.31%
2013	38,133,717	570,443	38,704,160	1,556,988	37,147,172	48.659	2,908,432,100	1.33%
2014	38,459,635	575,514	39,035,149	2,039,509	36,995,640	48.378	2,934,075,100	1.33%
2015	41,499,903	596,184	42,096,087	1,996,379	40,099,708	46.353	3,242,412,200	1.30%
2016	41,792,693	619,800	42,412,493	2,112,153	40,300,340	48.507	3,296,844,300	1.29%
2017	44,062,824	657,631	44,720,455	1,575,900	43,144,555	47.248	3,482,235,400	1.28%
2018	46,815,241	691,918	47,507,159	1,549,433	45,957,726	45.911	3,707,872,500	1.28%
2019	49,769,866	665,104	50,434,970	1,748,334	48,686,636	44.693	3,962,659,100	1.27%
2020	52,318,100	676,662	52,994,762	1,614,288	51,380,474	44.646	4,218,073,900	1.26%
2021	55,109,811	767,189	55,877,000	1,031,019	54,845,981	41.953	4,478,593,000	1.25%

Source: Ramsey County Department of Property Records and Revenue

**City of Maplewood, Minnesota
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years**

Table 6

Fiscal Year	City Direct Rates			Overlapping Rates*				
	Basic Rate	Debt Service Rate	Total Direct Rate	School District ISD 622	School District ISD 623	School District ISD 624	Other Districts	Ramsey County
2012	33.672	10.384	44.056	28.337	17.065	26.102	10.650	61.316
2013	37.331	11.328	48.659	32.552	15.464	28.622	11.520	65.240
2014	36.214	12.164	48.378	37.643	16.251	28.562	11.978	63.735
2015	34.655	11.698	46.353	35.864	17.180	26.660	11.233	58.922
2016	37.336	11.171	48.507	35.569	20.958	26.236	11.158	58.885
2017	36.597	10.651	47.248	33.582	18.894	23.476	10.385	55.850
2018	35.911	10.000	45.911	30.089	34.396	23.685	10.169	53.962
2019	35.123	9.570	44.693	29.039	31.687	26.081	10.059	52.879
2020	36.069	8.577	44.646	32.504	30.668	36.777	9.572	52.302
2021	33.081	8.872	41.953	31.840	31.250	37.074	8.938	47.760

Source: Ramsey County Department of Property Records and Revenue

* Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners; for example, although the county property tax rates apply to all City property owners, Other Districts rates apply only to the approximately one-third of City property owners whose property is located within that District's geographic boundaries. A property owner will be assessed one school district tax based on the school district the property is located in.

**City of Maplewood, Minnesota
Principal Property Taxpayers
Current Year and Ten Years Ago**

Table 7

Taxpayer	2021			2011		
	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity
3M Company	\$ 3,548,053	1	6.35%	\$ 4,543,435	1	9.45%
Xcel Energy	1,275,586	2	2.28%	772,616	3	1.61%
Maplewood Mall Associates	876,274	3	1.57%	1,713,472	2	3.56%
Birch Run LLC	476,370	4	0.85%	537,850	4	1.12%
Hazelwood Medical Building	412,512	5	0.74%	-		0.00%
TCA Real Estate LLC	347,856	6	0.62%	-		0.00%
Maplewood 2007 LLC	317,472	7	0.57%	284,318	7	0.59%
Regent at Maplewood LLC	308,775	8	0.55%	-		0.00%
Vorandesoto LLC	291,452	9	0.52%	-		0.00%
JNT Edgerton LLC	282,603	10	0.51%	-		0.00%
Costco Wholesale Corp	-		0.00%	376,102	5	0.78%
WB Exchange Point LLC	-		0.00%	309,250	6	0.64%
The May Dept Stores Co.	-		0.00%	197,250	10	0.41%
St. Paul Business Center Investor	-		0.00%	266,250	8	0.55%
Menard Inc & Corporate Acct	-		0.00%	199,250	9	0.41%
Total	<u>\$ 8,136,953</u>		<u>14.56%</u>	<u>\$ 9,199,793</u>		<u>19.12%</u>
Total All Property	<u>\$ 55,877,000</u>			<u>\$ 48,069,755</u>		

Source: Official Statement for 2012 and 2021 bond issues.

**City of Maplewood, Minnesota
Property Tax Levies and Collections
Last Ten Fiscal Years**

Table 8

Fiscal Year Ended December 31,	Taxes Levied For The Fiscal Year	Collected Within The Fiscal Year of the Levy		Collections and Cancellations in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	17,853,523	17,607,859	98.62%	245,664	17,853,523	100.00%
2013	18,528,400	18,257,828	98.54%	270,572	18,528,400	100.00%
2014	18,528,400	18,412,262	99.37%	116,138	18,528,400	100.00%
2015	18,991,610	18,820,864	99.10%	166,309	18,987,173	99.98%
2016	19,751,270	19,626,614	99.37%	116,123	19,742,737	99.96%
2017	20,738,833	20,616,481	99.41%	109,080	20,725,561	99.94%
2018	21,465,600	21,275,676	99.12%	174,776	21,450,452	99.93%
2019	22,109,600	21,930,184	99.19%	174,915	22,105,099	99.98%
2020	23,217,300	23,001,136	99.07%	152,135	23,153,270	99.72%
2021	23,217,300	22,857,063	98.45%	-	22,857,063	98.45%

Sources: Ramsey County Department of Property Records and Revenue

City of Maplewood, Minnesota
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Government and Business-Type Activities				
	General Obligation Debt	G.O. Improvement Bonds	G.O. Tax Increment Bonds	G.O. Tax Abatement Bonds	Utility/State Aid Revenue Bonds
2012	3,355,000	57,250,090	1,767,297	3,080,000	14,745,000
2013	8,240,000	56,288,795	1,244,839	2,695,000	14,275,000
2014	9,245,000	54,374,316	1,885,167	3,565,000	13,285,000
2015	8,430,000	50,433,908	1,439,631	1,255,000	10,250,000
2016	9,580,000	52,439,929	1,378,529	980,000	6,185,000
2017	10,081,609	49,973,018	1,315,691	715,000	5,381,843
2018	8,873,286	45,323,197	1,260,037	4,260,000	1,831,580
2019	8,577,248	42,333,063	1,207,320	4,110,000	1,351,317
2020	6,170,000	50,324,857	952,165	3,980,000	1,045,000
2021	19,645,000	42,391,953	1,572,815	3,980,000	770,000

Note: Personal income data is not available, therefore total debt outstanding as a percentage of personal income cannot be presented. Instead, outstanding debt as a percentage of tax capacity and outstanding debt per capita data is presented.

Table 9

Government and Business-Type Activities					
Notes Payable	Capital Leases	Total Governmental Activities	Percentage of Tax Capacity	Total Primary Government	Per Capita
1,011,689	-	81,209,076	195.91%	81,209,076	2,078.82
567,078	-	83,310,712	215.25%	83,310,712	2,138.91
467,842	-	82,822,325	212.17%	82,822,325	2,109.32
368,606	-	72,177,145	171.46%	72,177,145	1,816.14
-	-	70,563,458	166.37%	70,563,458	1,753.43
-	860,387	68,327,548	152.79%	68,327,548	1,704.61
-	682,566	62,230,666	130.99%	62,230,666	1,528.63
-	1,221,080	58,800,028	116.59%	58,800,028	1,408.79
-	939,803	63,411,825	119.66%	63,411,825	1,506.65
-	707,278	69,067,046	123.61%	69,067,046	1,641.02

City of Maplewood, Minnesota
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Table 10

Fiscal Year	General Obligation Debt	Percentage of Estimated Market Value	Per Capita	Estimated Mkt Value
2012	3,355,000	0.10%	85.88	3,355,219,400
2013	8,240,000	0.26%	211.55	3,149,493,400
2014	9,245,000	0.29%	235.45	3,174,211,200
2015	8,430,000	0.24%	212.12	3,457,190,700
2016	9,580,000	0.27%	238.05	3,507,754,800
2017	10,081,609	0.27%	251.51	3,686,166,000
2018	8,873,286	0.23%	217.96	3,906,454,300
2019	8,577,248	0.21%	205.50	4,150,477,200
2020	6,170,000	0.14%	146.60	4,392,023,000
2021	19,645,000	0.42%	466.76	4,642,535,100

Source: Metropolitan Council, Census Bureau and Ramsey County Department
of Property Records and Revenue

City of Maplewood, Minnesota
Direct and Overlapping Governmental Activities Debt
December 31, 2021

Table 11

Governmental Unit	Gross Debt Outstanding	Estimated Percentage Applicable	Estimated City Share of Overlapping Debt
Debt repaid with property taxes			
Ramsey County	\$ 136,710,000	7.6378%	\$ 10,441,636
School Districts:			
Maplewood-No. St. Paul School District #622	355,625,000	40.5890%	144,344,631
Roseville School District #623	165,920,000	8.6722%	14,388,914
White Bear Lake School District #624	326,625,000	0.9307%	3,039,899
Other Debt			
Metropolitan Council	193,320,000	1.1229%	2,170,790
Subtotal - overlapping debt			174,385,870
City direct debt*	68,359,768	100.0000%	68,359,768
Total direct and overlapping debt			<u>\$ 242,745,638</u>

Source: Ramsey County

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

* Includes amortized premiums and discounts, does not include capital leases

**City of Maplewood, Minnesota
Legal Debt Margin Information
Last Ten Fiscal Years**

Legal Debt Margin Calculation for Fiscal Year 2021

Estimated market value of taxable property	<u>\$ 4,642,535,100</u>
Debt limit (3% of market value)	139,276,053
Less amount of debt applicable to debt limit	<u>(15,895,000)</u>
Legal debt margin	<u>\$ 123,381,053</u>

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt limit	\$ 95,043,204	\$ 87,252,963	\$ 88,022,253	\$ 97,272,366
Total net debt applicable to limit	<u>3,355,000</u>	<u>8,690,000</u>	<u>9,635,000</u>	<u>9,970,000</u>
Legal debt margin	<u>\$ 91,688,204</u>	<u>\$ 78,562,963</u>	<u>\$ 78,387,253</u>	<u>\$ 87,302,366</u>
Total net debt applicable to the limit as a percentage of debt limit	3.66%	11.06%	12.29%	11.42%

Source: Ramsey County and 2021B Official Statement

Table 12

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
\$ 98,905,329	\$ 110,644,980	\$ 117,193,629	\$ 124,514,316	\$ 131,760,690	\$ 139,276,053
<u>11,180,000</u>	<u>10,415,000</u>	<u>9,705,000</u>	<u>8,410,000</u>	<u>6,300,000</u>	<u>15,895,000</u>
<u>\$ 87,725,329</u>	<u>\$ 100,229,980</u>	<u>\$ 107,488,629</u>	<u>\$ 116,104,316</u>	<u>\$ 125,460,690</u>	<u>\$ 123,381,053</u>
12.74%	10.39%	9.03%	7.24%	5.02%	12.88%

**City of Maplewood, Minnesota
Pledged Revenue Coverage
Last Ten Fiscal Years**

Table 13

Fiscal Year	Improvement Bonds				Tax Increment Bonds			
	Special Assessment Collections	Debt Service		Coverage	Tax Increment Collections	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2012	\$ 3,231,573	\$ 4,335,000	\$ 2,069,745	0.50	\$ 656,910	\$ 315,000	\$ 24,650	1.93
2013	2,845,931	5,125,000	1,990,854	0.40	323,511	522,458	210,692	0.44
2014	2,880,223	5,535,000	1,893,919	0.39	1,264,327	429,672	91,528	2.43
2015	2,382,324	4,905,000	1,881,276	0.35	876,656	445,537	122,788	1.54
2016	2,828,892	5,760,000	2,789,759	0.33	1,455,687	61,101	88,899	9.70
2017	2,601,049	5,795,000	1,199,502	0.37	1,598,300	82,820	126,458	7.64
2018	2,404,273	5,815,000	668,346	0.37	1,785,014	104,227	129,299	7.64
2019	2,236,523	5,220,000	1,116,806	0.35	1,798,193	121,288	131,037	7.13
2020	2,501,914	4,270,000	1,009,283	0.47	1,967,849	118,033	132,192	7.86
2021	2,370,346	5,490,000	1,076,777	0.36	294,326	109,350	118,075	1.29

**City of Maplewood, Minnesota
Demographic and Economic Statistics
Last Ten Fiscal Years**

Table 14

<u>Fiscal Year</u>	<u>Population</u>	<u>Median Household Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2012	39,065	56,430	28,834	2.40%
2013	38,950	59,141	29,350	4.30%
2014	39,265	60,323	29,864	3.70%
2015	39,742	62,527	30,137	3.50%
2016	40,243	63,367	31,520	3.80%
2017	40,084	63,941	32,687	3.10%
2018	40,710	66,758	33,392	2.90%
2019	41,738	70,484	33,849	3.40%
2020	42,088	70,500	33,850	5.20%
2021	42,088	72,959	35,769	2.90%

Census.gov
MN DEED
[U.S. Census B](https://apps.deed.state.mn.us/census/)
[https://apps.de](https://apps.deed.state.mn.us/census/)

Sources: Population and income estimates provided by the Metropolitan Council and City.
Unemployment data provided by the Minnesota Department of Employment and Economic
Development.

Note: Unemployment rate information is as of December 31 of each year.



**City of Maplewood, Minnesota
Principal Employers
Current Year and Ten Years Ago**

Table 15

Employer	2021			2011		
	Employees	Rank	Percentage of Total City Employment (1)	Employees	Rank	Percentage of Total City Employment (1)
3M Corporation - Maplewood location	12,000	1	61.43%	10,000	1	55.31%
Independent School Dist. 622	1,725	2	8.83%	1,750	2	9.68%
M Health Fairview	973	3	4.98%	1,500	3	8.30%
Target	550	4	2.82%	-		0.00%
Cub Foods	420	5	2.15%	265	7	1.47%
Canvas Health	300	6	1.54%	-		0.00%
Ramsey County Care Center	240	7	1.23%	270	6	1.49%
Costco	200	8	1.02%	-		0.00%
City of Maplewood	188	9	0.96%	550	4	3.04%
Home Depot	150	10	0.77%	185	9	1.02%
First Student Charter	-		0.00%	-		0.00%
Health Star Home Health	-		0.00%	545	5	3.01%
Menards	-		0.00%	180	10	1.00%
Volunteers of America - Maplewood Campus	-		0.00%	190	8	1.05%
Macy's	-		0.00%	-		0.00%
Sears Roebuck & Co	-		0.00%	-		0.00%
Total	16,746		85.73%	15,435		85.38%

Sources: MN Employment and Economic Development, Metropolitan Council and Official Statement for 2021 and 2011 bond issues.

(1) Average Annual City Employment is 19,534 for 2020 and 18,079 for 2011.

City Of Maplewood, Minnesota
Full-time Budgeted City Government Employees By Function/program
Last Ten Fiscal Years

Function/Program	Full-Time Budgeted Employees as of December 31,			
	2012	2013	2014	2015
General government:				
Administration	3.40	3.50	3.50	4.10
Finance	5.00	5.00	4.50	4.42
Information technology	6.50	6.70	5.70	3.00
Citizen services	7.00	7.00	7.00	7.00
Public Safety:				
Fire	18.80	18.30	18.55	18.00
Police	57.20	56.70	57.70	55.33
Community development and parks	24.70	25.70	24.70	22.65
Community development	0.00	0.00	0.00	0.00
Parks and recreation	0.00	0.00	0.00	0.00
Public works	34.40	33.10	33.10	36.25
Total	157.00	156.00	154.75	150.75

Source: City Budget

Table 16

Full-Time Budgeted Employees as of December 31,					
2016	2017	2018	2019	2020	2021
4.60	6.60	12.00	12.00	12.00	12.00
4.00	4.00	8.00	7.00	7.00	9.20
3.00	3.00	3.00	3.00	3.00	3.00
7.00	8.00	0.00	0.00	0.00	0.00
20.00	21.00	21.00	30.00	31.70	29.75
57.40	58.00	60.00	60.00	61.10	62.00
20.75	21.75	15.75	0.00	0.00	0.00
0.00	0.00	0.00	10.45	12.45	12.45
0.00	0.00	0.00	5.30	5.30	2.30
36.25	36.25	36.25	36.25	36.25	36.25
153.00	158.60	156.00	164.00	168.80	166.95

City of Maplewood, Minnesota
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Police				
Physical arrests	1,880	2,510	2,642	1,076
Parking violations	1,103	442	603	1,393
Traffic violations	8,202	5,292	5,396	2,395
Felony offenses	2,593	2,895	2,462	675
Gross misdemeanor offenses	1,982	1,762	1,814	210
Minor miscellaneous offenses	-	-	-	2,821
Fire				
Emergency responses	4,184	4,631	4,858	5,077
Fires extinguished	52	67	69	96
Inspections	400	625	669	777
Building inspection				
Residential permits	2,174	2,204	2,353	2,212
New residential permits	n/a	n/a	n/a	n/a
Commercial permits	639	672	764	663
New commercial permits	n/a	n/a	n/a	n/a
Other permits	n/a	n/a	n/a	n/a
Total permits	2,813	2,876	3,117	2,875
Other public works				
Street resurfacing/reconstruction (miles)	6.9	5.0	2.2	0.8
Potholes repaired (tons of material used)	645	590	560	603
Spot paving (tons of materials used)	n/a	n/a	n/a	n/a
Parks and recreation				
Number of games (field rentals)	235	219	208	214
Community center admissions	259,146	271,000	256,442	240,648
Water: (Maintained by St. Paul Regional Water Services)				
New connections	n/a	n/a	n/a	n/a
Water mains breaks	n/a	n/a	n/a	n/a
Average daily consumption (thousands of gallons)	n/a	n/a	n/a	n/a
Peak daily consumption (thousands of gallons)	n/a	n/a	n/a	n/a
Wastewater: (Maintained by Met Council Environmental Services)				
Average daily sewage treatment (thousands of gallons)	n/a	n/a	n/a	n/a

Sources: Various City departments.

Note: Indicators are not available for the general government function

N/A: Information not available.

Table 17

Fiscal Year					
2016	2017	2018	2019	2020	2021
919	630	904	822	553	446
887	682	868	568	260	329
1,920	1,207	1,196	1,512	607	192
577	666	n/a	n/a	n/a	n/a
427	417	n/a	n/a	n/a	n/a
5,065	4,520	n/a	n/a	n/a	n/a
5,351	5,940	6,032	6,183	6,503	7,338
98	91	101	101	109	150
650	666	430	500	n/a	n/a
2,352	2,448	n/a	n/a	n/a	n/a
n/a	n/a	9	7	13	8
632	776	n/a	n/a	n/a	n/a
n/a	n/a	3	3	4	9
n/a	n/a	3,234	2,881	3,086	1,434
2,984	3,224	3,246	2,891	3,103	1,451
3.1	3.4	4.0	5.6	5.8	5.4
1,460	1,875	1,402	2,422	812	640
n/a	n/a	n/a	n/a	1,465	1,880
211	644	669	651	n/a	n/a
235,023	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

City of Maplewood, Minnesota
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Police stations	1	1	1	1
Fire stations	5	5	3	3
Public works				
Streets (miles) - State	13.2	13.2	13.2	13.2
Streets (miles) - County	31.8	31.8	31.8	31.8
Streets (miles) - City	135.1	135.1	135.0	135.0
Streets (miles) - Total	180.1	180.1	180.0	179.9
Streetlights (Maintained by Excel Energy effective 2000)	n/a	n/a	n/a	n/a
Traffic signals (Maintained by Ramsey County)	n/a	n/a	n/a	n/a
Parks and recreation				
Acreage (not including Open Space)	552	552	552	552
Playgrounds	36	37	37	38
Baseball/softball diamonds	32	32	32	32
Soccer/football fields	8	8	8	8
Community centers	1	1	1	1
Water: (Maintained by St. Paul Regional Water Services)				
Water mains (miles)	n/a	n/a	n/a	n/a
Fire hydrants	n/a	n/a	n/a	n/a
Storage capacity (thousands of gallons)	n/a	n/a	n/a	n/a
Wastewater				
Sanitary sewers (miles)	154.8	155.0	155.0	155.0
Storm sewers (miles) - (Met. Council Environmental Services)	n/a	n/a	n/a	n/a
Treatment capacity (thousands of gallons) (Met. Co. Env. Svcs.)	n/a	n/a	n/a	n/a

Sources: Various City departments.

Note: No capital asset indicators are available for the general government function.

Table 18

Fiscal Year					
2016	2017	2018	2019	2020	2021
1	1	1	1	1	1
3	3	3	3	3	3
13.2	13.2	13.2	13.2	13.2	13.2
31.8	31.8	31.8	31.8	31.8	31.8
135.0	135.0	135.0	135.0	135.0	135.0
179.9	179.9	18.0	179.9	179.9	179.9
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
552	552	552	552	552	552
38	38	38	38	38	38
32	28	28	28	28	28
8	8	8	8	8	8
1	1	1	1	1	1
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
155.0	155.0	155.0	155.0	157.9	157.9
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

City of Maplewood, Minnesota Miscellaneous Statistical Facts Last Ten Fiscal Years

Date of Incorporation	February 26, 1957
Date council-manager form of government adopted	June 18, 1968
Area of city	19.13 square miles

	Fiscal Year			
	2012	2013	2014	2015
Sewer system				
Lift stations	9	9	9	9
Miles of sewer mains	154.8	155.0	155.0	155.0
Fire protection				
Number of stations	5	5	3	3
Number of paid-per-call employees	42	41	42	39
Number of full-time employees	18	18	18	18
Police protection				
Number of stations	1	1	1	1
Number of full-time police officers	50	52	52	51
Number of part-time police officers	-	-	-	-
Number of volunteers	47	46	49	30
Recreation				
Parks (developed - acres)	552	552	552	552
Number of parks and playgrounds	36	37	37	38
Open space (acres)	308	378	378	378
Number of open space sites	14	15	15	14
Employees				
Full time (including fire and police protection)	156	150	151	150
Part time and temporary (including fire protection)	209	207	216	176

Sources: City departments

Table 19

Fiscal Year					
2016	2017	2018	2019	2020	2021
9	9	9	9	9	9
155.0	155.0	155.0	155.0	155.0	155.0
3	3	3	3	3	3
22	26	0	0	0	0
21	18	30	27	31	30
1	1	1	1	1	1
52	52	54	56	56	56
-	-	-	-	-	-
30	27	27	27	27	27
552	552	552	552	552	552
38	38	38	38	38	38
378	347	347	347	347	347
14	14	14	14	14	14
151	152	156	159	169	167
176	90	14	14	11	9

CITY COUNCIL STAFF REPORT

Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager**REPORT FROM:** Ellen Paulseth, Finance Director**PRESENTER:** Ellen Paulseth, Finance Director**AGENDA ITEM:** Approval of Claims

Action Requested:	<input checked="" type="checkbox"/> Motion	<input type="checkbox"/> Discussion	<input type="checkbox"/> Public Hearing
Form of Action:	<input type="checkbox"/> Resolution	<input type="checkbox"/> Ordinance	<input type="checkbox"/> Contract/Agreement <input type="checkbox"/> Proclamation

Policy Issue:

The City Manager has reviewed the bills and authorized payment in accordance with City Council policies.

Recommended Action:

Motion to approve the approval of claims.

ACCOUNTS PAYABLE:

\$	1,339,956.91	Checks # 109011 thru # 109063 dated 05/24/22
\$	728,259.27	Checks # 109064 thru # 109081 dated 05/31/22
\$	130,024.63	Checks # 109082 thru # 109101 dated 06/07/22
\$	1,336,029.83	Disbursements via debits to checking account dated 05/16/22 thru 06/05/22
\$	3,534,270.64	Total Accounts Payable

PAYROLL

\$	604,051.97	Payroll Checks and Direct Deposits dated 05/27/22
\$	604,051.97	Total Payroll
\$	4,138,322.61	GRAND TOTAL

Background

A detailed listing of these claim has been provided. Please call me at 651-249-2902 if you have any questions on the attached listing. This will allow me to check the supporting documentation on file if necessary.

Attachments

1. Listing of Paid Bills

Check Register
City of Maplewood

Check	Date	Vendor	Description	Amount	
109011	05/24/2022	02411	ALEX AIR APPARATUS INC	REPAIR RELIEF VALVE IN FILL STATION	572.34
109012	05/24/2022	00211	BRAUN INTERTEC CORP.	NORTH FIRE STATION CONST PROJ	2,610.00
109013	05/24/2022	00519	FLEXIBLE PIPE TOOL CO.	SUCTION LINE ELBOW - UNIT 616	452.70
109014	05/24/2022	00532	MADDEN GALANTER HANSEN, LLP	HR ATTORNEY FEE LABOR REL - APRIL	2,208.95
109015	05/24/2022	05944	MIDAMERICA ADMINISTRATIVE &	ADMIN FEES-HRA DEBIT CARD-1ST QTR	3,240.00
109016	05/24/2022	02043	OVERHEAD DOOR COMPANY	REPAIR GARAGE DOORS STATION #1	378.90
109017	05/24/2022	01337	RAMSEY COUNTY-PROP REC & REV	FLEET SUPPORT FEES - MARCH	209.04
109018	05/24/2022	01409	S E H	NEW FIRE STATION	5,226.00
109019	05/24/2022	05013	YALE MECHANICAL LLC	NORTH FIRE STATION CONST PROJ	41,325.00
	05/24/2022	05013	YALE MECHANICAL LLC	PROJ 18-02 - 1902 HVAC REPLACEMENT	24,640.00
	05/24/2022	05013	YALE MECHANICAL LLC	PROJ 18-02 - 1902 HVAC REPLACEMENT	2,340.00
109020	05/24/2022	00043	ADAM'S PEST CONTROL INC	RODENT SERVICE ACCT#2489500	349.00
109021	05/24/2022	04848	AVESIS	MONTHLY PREMIUM - JUNE	500.11
109022	05/24/2022	05786	COLONIAL LIFE PROCESSING CTR	MONTHLY PREMIUM BCN:E4677316-APR	328.44
109023	05/24/2022	03463	EBERT CONSTRUCTION	NORTH FIRE STATION CONST PROJ	82,699.40
	05/24/2022	03463	EBERT CONSTRUCTION	NORTH FIRE STATION CONST PROJ	30,860.40
109024	05/24/2022	06255	ELECTRICAL PRODUCTION SERVICES	NORTH FIRE STATION CONST PROJ	134,900.00
109025	05/24/2022	04067	ESCAPE FIRE PROTECTION INC	FIRE SPRINKLER INSPECTION - FD#2	375.00
	05/24/2022	04067	ESCAPE FIRE PROTECTION INC	FIRE SPRINKLER INSPECTION - FD#1	275.00
109026	05/24/2022	06303	FAUL PSYCHOLOGICAL FORENSIC	PRE-EMPLOYMENT ASSESSMENT FD	650.00
109027	05/24/2022	00556	GEAR GRID	GEAR LOCKERS - NORTH FIRE STATION	34,842.00
109028	05/24/2022	06254	GENERAL SHEET METAL CO. LLC	NORTH FIRE STATION CONST PROJ	71,641.00
109029	05/24/2022	06009	HEALTHCALL, LLC	COMMUNITY PARAMEDIC SOFTWARE-APR	920.00
109030	05/24/2022	01897	KRAUS-ANDERSON CONSTRUCTION CO	NORTH FIRE STATION CONST PROJ	73,148.13
109031	05/24/2022	00891	M A M A	LUNCHEON MEETING 4/28- M COLEMAN	25.00
109032	05/24/2022	06317	MARIAN COACHING	GROUP COACHING FOR FIRE CHIEFS	400.00
109033	05/24/2022	03818	MEDICA	MONTHLY PREMIUM - JUNE	186,879.04
109034	05/24/2022	00986	METROPOLITAN COUNCIL	MONTHLY SAC - APRIL	371,482.65
109035	05/24/2022	06262	MINNEAPOLIS GLASS CO	NORTH FIRE STATION CONST PROJ	6,575.90
109036	05/24/2022	05838	MINNESOTA BENEFIT ASSOCIATION	MONTHLY PREMIUM	244.29
109037	05/24/2022	01044	MN FIRE SERVICE CERT BD	CERTIFICATION EXAMS	130.00
109038	05/24/2022	06252	MULCAHY NICKOLAUS LLC	NORTH FIRE STATION CONST PROJ	3,752.50
109039	05/24/2022	01126	NCPERS GROUP LIFE INS. MN	MONTHLY PREMIUM - JUNE	496.00
109040	05/24/2022	06133	NO WAIT INSIDE, LLC	NOWAITINSIDE SERVICE - APRIL	1,600.00
109041	05/24/2022	01175	CITY OF NORTH ST PAUL	MONTHLY UTILITIES - APRIL	3,213.33
109042	05/24/2022	01182	NORTHERN AIR CORP	NORTH FIRE STATION CONST PROJ	127,457.70
109043	05/24/2022	00001	ONE TIME VENDOR	REFUND SCHILL'S - DUP AP IN ACCELA	250.00
109044	05/24/2022	00001	ONE TIME VENDOR	REFUND GRANT ACQ - SEWER PERMIT	39.00
109045	05/24/2022	05103	PERFORMANCE PLUS LLC	MEDICAL EVALUATION EXAMS	4,105.00
	05/24/2022	05103	PERFORMANCE PLUS LLC	MEDICAL EVALUATION EXAMS	151.00
109046	05/24/2022	05888	RAPP STRATEGIES, INC.	HR CONSULTANT FEES - APRIL	81.25
109047	05/24/2022	04350	RIGHT-WAY CAULKING, INC.	NORTH FIRE STATION CONST PROJ	6,905.55
109048	05/24/2022	03879	SANSIO	REPORTING SOFTWARE FAX FEE - MAR	50.00
109049	05/24/2022	04130	SCHINDLER ELEVATOR CORP	QUARTERLY \$ ADJ - 1902 PW 5/1 -7/31	47.54
109050	05/24/2022	02086	ST PAUL AREA CHAMBER OF COMM	BRE&A CONTRACT 2020	5,000.00
	05/24/2022	02086	ST PAUL AREA CHAMBER OF COMM	BRE&A CONTRACT 2021	5,000.00
109051	05/24/2022	00198	ST PAUL REGIONAL WATER SRVS	AUTO FIRE BASE CHARGE - 2022	72.96
109052	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	426.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	426.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	426.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	426.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	426.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	266.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	266.00

	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	266.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	266.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	159.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	159.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	159.00
	05/24/2022	04207	STRYKER SALES CORP.	PREVENTATIVE MAINT AMB STRETCHERS	159.00
109053	05/24/2022	06253	SUMMIT FIRE PROTECTION CO.	REPAIR FIRE SPRINKLER	714.00
109054	05/24/2022	06250	SUPERIOR PAINTING & DECORATING	NORTH FIRE STATION CONST PROJ	16,057.56
109055	05/24/2022	06264	SUPERSET TILE & STONE	NORTH FIRE STATION CONST PROJ	41,360.37
109056	05/24/2022	06107	TOKLE INSPECTIONS, INC.	ELECTRICAL INSPECTIONS - APRIL	4,763.84
109057	05/24/2022	05663	TRANS UNION LLC	CREDIT REPORTING SERVICE - APRIL	87.20
109058	05/24/2022	01649	TRI-STATE BOBCAT, INC.	T630 & BRUSHCAT RENTAL	3,323.50
109059	05/24/2022	05842	MIKE TURNBULL	FIRE MARSHAL SERVICES 03/28-04/07	924.00
	05/24/2022	05842	MIKE TURNBULL	FIRE MARSHAL SERVICES 04/11-04/14	516.00
109060	05/24/2022	01669	TWIN CITIES TRANSPORT &	EXTRICATION TRAINING VEHICLES	500.00
109061	05/24/2022	01888	TWIN CITY ACOUSTICS INC	NORTH FIRE STATION CONST PROJ	9,250.72
109062	05/24/2022	06129	VENDNOVATION, LLC	SOFTWARE LICENSE	1,200.00
109063	05/24/2022	04106	W L HALL CO.	NORTH FIRE STATION CONST PROJ	18,513.60
53 Checks in this report.					<u>1,339,956.91</u>

Check Register
City of Maplewood

Check	Date	Vendor	Description	Amount	
109064	05/24/2022	06318	MN UNEMPLOYMENT INSURANCE	QTRLY UI - Q2 2020 - Q1 2022	31,393.62
109065	05/31/2022	00532	MADDEN GALANTER HANSEN, LLP	HR LEGAL FEES ARB & ADMIN - DEC	694.70
109066	05/31/2022	00985	METROPOLITAN COUNCIL	WASTEWATER - JUNE	349,548.19
109067	05/31/2022	01337	RAMSEY COUNTY-PROP REC & REV	911 DISPATCH SERVICES - APRIL	37,724.13
	05/31/2022	01337	RAMSEY COUNTY-PROP REC & REV	CAD SERVICES - APRIL	6,253.46
	05/31/2022	01337	RAMSEY COUNTY-PROP REC & REV	FLEET SUPPORT FEES - APRIL	542.88
109068	05/31/2022	05013	YALE MECHANICAL LLC	REPLACE VANDALIZED A/C-WAKEFIELD	13,400.00
109069	05/31/2022	06302	ALL STATE COMMUNICATIONS	LOW VOLTAGE RUNS NFS - INVOICE #2	9,500.00
109070	05/31/2022	06160	AWARDS NETWORK	EMPLOYEE RECOGNITION AWARDS 2022	50.00
109071	05/31/2022	05823	CENTURYLINK	ANALOG LINE FOR LIFT STATION 8	71.44
109072	05/31/2022	05786	COLONIAL LIFE PROCESSING CTR	MONTHLY PREMIUM BCN:E4677316-MAY	328.44
109073	05/31/2022	04024	DEPT OF HUMAN SERVICES	NON-FED SHARE/AMB SUPPLEMENT PMT	98,253.00
109074	05/31/2022	05775	DODGE OF BURNSVILLE INC.	2022 DODGE DURANGO 7394	31,339.00
	05/31/2022	05775	DODGE OF BURNSVILLE INC.	2022 DODGE DURANGO 7395	31,339.00
109075	05/31/2022	00591	GRAFIX SHOPPE	INFO LETTERING RECEPTION DESK CH	185.00
109076	05/31/2022	00671	HIRSHFIELD'S	TOTE OF ATHLETIC FIELD MARKING PAINT	2,056.74
	05/31/2022	00671	HIRSHFIELD'S	TOTE OF ATHLETIC FIELD MARKING PAINT	1,978.20
	05/31/2022	00671	HIRSHFIELD'S	TOTE OF ATHLETIC FIELD MARKING PAINT	1,836.90
109077	05/31/2022	05159	PLAYPOWER LT FARMINGTON INC	ARSON REPLACEMENT GETHSEMANE PK	105,790.00
109078	05/31/2022	02008	RAMSEY COUNTY PUBLIC WORKS	SALT BRINE JAN-MARCH 2022	890.40
	05/31/2022	02008	RAMSEY COUNTY PUBLIC WORKS	SALT BRINE JAN-FEB 2022	43.54
109079	05/31/2022	06273	SRF CONSULTING GROUP INC.	PROF SRVS - BIRCH RUN STUDY	261.63
109080	05/31/2022	01836	ST PAUL, CITY OF	ANIMAL BOARDING SRVS JAN-APRIL	2,683.00
	05/31/2022	01836	ST PAUL, CITY OF	LIGHTING/ELECT WORK APRIL	272.00
109081	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	200.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	164.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	130.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	120.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	100.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	100.00
	05/31/2022	01669	TWIN CITIES TRANSPORT &	PD TOWING CHARGES	100.00
18 Checks in this report.				728,259.27	

Check Register
City of Maplewood

Check	Date	Vendor	Description	Amount
109082	06/07/2022	05826	ENVISIO SOLUTIONS INC.	STRATEGIC IMP SOFTWARE/SUPPORT
109083	06/07/2022	00519	FLEXIBLE PIPE TOOL CO.	PARTS FOR CCTV CAMERA - UNIT 623
109084	06/07/2022	00687	HUGO'S TREE CARE INC	TREE REMOVAL - 1866 MYRTLE
	06/07/2022	00687	HUGO'S TREE CARE INC	TREE REMOVAL - 230 CRESTVIEW DR N
	06/07/2022	00687	HUGO'S TREE CARE INC	TREE REMOVAL - 2874 ARCADE ST
109085	06/07/2022	06084	LINCOLN FINANCIAL GROUP	MONTHLY PREMIUM - MAY
109086	06/07/2022	02043	OVERHEAD DOOR COMPANY	REPAIR GARAGE DOORS STATION #2
109087	06/07/2022	05670	PETERSON COUNSELING/CONSULTING	CONSULTING SERVICES - MAY
	06/07/2022	05670	PETERSON COUNSELING/CONSULTING	CONSULTING SERVICES - APRIL
109088	06/07/2022	01574	T A SCHIFSKY & SONS, INC	5 GAL PAIL TACK OIL - 3
	06/07/2022	01574	T A SCHIFSKY & SONS, INC	5 GAL PAIL TACK OIL
109089	06/07/2022	04192	TRANS-MEDIC	EMS BILLING - MARCH
	06/07/2022	04192	TRANS-MEDIC	EMS BILLING - APRIL
109090	06/07/2022	01190	XCEL ENERGY	ELECTRIC UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC & GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC & GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC UTILITY
	06/07/2022	01190	XCEL ENERGY	GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC & GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC & GAS UTILITY
	06/07/2022	01190	XCEL ENERGY	ELECTRIC & GAS UTILITY
109091	06/07/2022	06160	AWARDS NETWORK	EMPLOYEE RECOGNITION AWARDS 2022
	06/07/2022	06160	AWARDS NETWORK	EMPLOYEE RECOGNITION AWARDS 2022
109092	06/07/2022	00464	EMERGENCY AUTOMOTIVE TECH, INC	PARTS FOR BUILD VEHICLE #907
109093	06/07/2022	04067	ESCAPE FIRE PROTECTION INC	FIRE ALARM INSPECTION/SRVS - FD#2
109094	06/07/2022	06319	MIAMI-DADE POLICE DEPARTMENT	HOMICIDE INVESTIGATIONS COURSE
109095	06/07/2022	00001	ONE TIME VENDOR	REFUND N HAWKINS - TRANS MEDIC
109096	06/07/2022	00001	ONE TIME VENDOR	REIMB D MATTHEWS - BLVD RESTORE
109097	06/07/2022	05667	PROTEK LIGHTING SOLUTIONS LLC	LED LIGHTING PROJ - PROJ #MT21.01
	06/07/2022	05667	PROTEK LIGHTING SOLUTIONS LLC	LED LIGHTING PROJ - PROJ #MT21.01
109098	06/07/2022	03271	R J MARCO CONSTRUCTION INC	CONCRETE STEP & HANDRALL-MCC/YMCA
109099	06/07/2022	04130	SCHINDLER ELEVATOR CORP	SRVS ELEVATOR ALARM - 1902 BLDG
109100	06/07/2022	00198	ST PAUL REGIONAL WATER SRVS	WATER UTILITY
109101	06/07/2022	05842	MIKE TURNBULL	FIRE MARSHAL SERVICES 04/28-05/20
	06/07/2022	05842	MIKE TURNBULL	FIRE MARSHAL SERVICES 04/18-04/27

20 Checks in this report.

130,024.63

CITY OF MAPLEWOOD
Disbursements via Debits to Checking account

Settlement Date	Payee	Description	Amount
5/16/2022	Delta Dental	Dental Premium	4,697.50
5/16/2022	ICMA (Vantagepointe)	Retiree Health Savings	920.00
5/16/2022	ICMA (Vantagepointe)	PR - Deferred Compensation	7,679.00
5/16/2022	Labor Unions	PR - Union Dues	4,811.16
5/16/2022	MidAmerica	PR - HRA Flex Plan - AUL	16,048.00
5/16/2022	MN State Treasurer	Drivers License/Deputy Registrar	80,191.32
5/17/2022	MN State Treasurer	Drivers License/Deputy Registrar	14,072.76
5/17/2022	MN State Treasurer	PR - State Payroll Tax	29,181.54
5/18/2022	MN Dept of Revenue	Sales Tax	839.00
5/18/2022	MN Dept of Revenue	Fuel Tax	243.39
5/18/2022	MN State Treasurer	Drivers License/Deputy Registrar	99,792.65
5/19/2022	MN State Treasurer	Drivers License/Deputy Registrar	37,567.36
5/20/2022	MN Dept of Natural Resources	DNR electronic licenses	1,534.70
5/20/2022	MN State Treasurer	Drivers License/Deputy Registrar	42,676.05
5/20/2022	Optum Health	DCRP & Flex plan payments	87.28
5/23/2022	Delta Dental	Dental Premium	5,084.98
5/23/2022	MN State Treasurer	Drivers License/Deputy Registrar	38,461.35
5/24/2022	MN State Treasurer	Drivers License/Deputy Registrar	109,580.43
5/25/2022	MN State Treasurer	Drivers License/Deputy Registrar	50,808.80
5/26/2022	MN State Treasurer	Drivers License/Deputy Registrar	115,048.13
5/26/2022	MN State Treasurer	PR - State Payroll Tax	24,989.36
5/27/2022	ICMA (Vantagepointe)	PR - Deferred Compensation	7,695.00
5/27/2022	ICMA (Vantagepointe)	PR - Retiree Health Savings	2,414.35
5/27/2022	Labor Unions	PR - Union Dues	1,930.84
5/27/2022	MidAmerica	PR - HRA Flex Plan - AUL	23,856.77
5/27/2022	MN Dept of Natural Resources	DNR electronic licenses	1,881.56
5/27/2022	MN State Treasurer	Drivers License/Deputy Registrar	38,132.90
5/27/2022	Optum Health	DCRP & Flex plan payments	1,203.11
5/27/2022	P.E.R.A.	PR - P.E.R.A.	129,972.33
5/27/2022	U.S. Treasurer	PR - Federal Payroll Tax	107,121.17
5/27/2022	US Bank VISA One Card*	Purchasing Card Items	52,225.09
5/31/2022	Delta Dental	Dental Premium	1,719.92
5/31/2022	Empower - State Plan	PR - Deferred Compensation	27,715.00
5/31/2022	MN State Treasurer	Drivers License/Deputy Registrar	35,842.34
5/31/2022	U.S. Treasurer	PCORI Fees	698.90
6/1/2022	Accela Credit Card Billing	Credit Card Billing Fee	30.00
6/1/2022	MN State Treasurer	Drivers License/Deputy Registrar	23,891.24
6/2/2022	MN State Treasurer	Drivers License/Deputy Registrar	99,027.59
6/3/2022	MN State Treasurer	Drivers License/Deputy Registrar	96,204.39
6/3/2022	Optum Health	DCRP & Flex plan payments	152.57
			1,336,029.83

*Detailed listing of VISA purchases is attached.

Purchasing Card Items

Transaction Date	Posting Date	Merchant Name	Transaction Amount	Name
05/10/2022	05/11/2022	EB RENTAL REGISTRATIO	\$70.59	REGAN BEGGS
05/10/2022	05/11/2022	EB HOUSING INSPECTION	\$268.48	REGAN BEGGS
05/06/2022	05/09/2022	OFFICEMAX/DEPOT 6164	\$17.28	CHAD BERGO
05/16/2022	05/18/2022	TARGET 00009316	\$12.00	NEIL BRENEMAN
05/17/2022	05/19/2022	THE HOME DEPOT #2801	\$36.98	NEIL BRENEMAN
05/18/2022	05/19/2022	TARGET.COM *	\$29.97	NEIL BRENEMAN
05/05/2022	05/09/2022	THE HOME DEPOT 2801	\$219.85	TROY BRINK
05/10/2022	05/11/2022	VERSALOK OAKDALE	\$35.95	TROY BRINK
05/13/2022	05/16/2022	SITEONE LANDSCAPE SUPPLY,	\$951.65	TROY BRINK
05/13/2022	05/16/2022	THE HOME DEPOT #2801	\$29.94	TROY BRINK
05/13/2022	05/16/2022	THE HOME DEPOT #2801	\$154.55	TROY BRINK
05/09/2022	05/10/2022	HY-VEE MAPLEWOOD 1402	\$31.96	DANIEL BUSACK
05/09/2022	05/11/2022	CARIBOU COFFEE CO #155	\$34.34	DANIEL BUSACK
05/11/2022	05/12/2022	IN *SUN CONTROL OF MINNES	\$150.33	DANIEL BUSACK
05/11/2022	05/12/2022	HOLIDAY STATIONS 3519	\$32.20	DANIEL BUSACK
05/11/2022	05/13/2022	DELTA AIR 0062316526412	\$357.20	DANIEL BUSACK
05/11/2022	05/13/2022	DELTA AIR 0062316526413	\$357.20	DANIEL BUSACK
05/12/2022	05/13/2022	GRAFIX SHOPPE	\$55.00	DANIEL BUSACK
05/14/2022	05/16/2022	CK HOLIDAY # 03519	(\$1.00)	DANIEL BUSACK
05/14/2022	05/16/2022	CK HOLIDAY # 03519	\$1.00	DANIEL BUSACK
05/17/2022	05/18/2022	HY-VEE MAPLEWOOD 1402	\$23.97	DANIEL BUSACK
05/17/2022	05/18/2022	GRAPHIC DESIGN INC	\$124.50	DANIEL BUSACK
05/05/2022	05/09/2022	MENARDS OAKDALE MN	\$4.73	SCOTT CHRISTENSON
05/12/2022	05/16/2022	THE HOME DEPOT 2801	\$84.98	SCOTT CHRISTENSON
05/16/2022	05/17/2022	STATE SUPPLY	\$775.87	SCOTT CHRISTENSON
05/18/2022	05/19/2022	FERGUSON ENT, INC 1659	\$55.32	SCOTT CHRISTENSON
05/18/2022	05/19/2022	SVL SERVICE CORP	\$88.02	SCOTT CHRISTENSON
05/19/2022	05/20/2022	THE TRANE COMPANY	\$537.00	SCOTT CHRISTENSON
05/06/2022	05/09/2022	GRAND VIEW LODGE	\$268.62	MELINDA COLEMAN
05/19/2022	05/20/2022	NEW YORK MAGAZINE	\$8.00	MELINDA COLEMAN
05/16/2022	05/17/2022	COSTCO WHSE #1021	\$23.34	THOMAS DABRUZZI
05/17/2022	05/18/2022	MIKES LP GAS INC	\$26.08	THOMAS DABRUZZI
05/06/2022	05/09/2022	GRAND VIEW LODGE	\$268.62	MIKE DARROW
05/12/2022	05/13/2022	SQ *NATIONAL TACTICAL OFF	\$154.00	BRAD DAVISON
05/12/2022	05/16/2022	THE HOME DEPOT #2801	\$64.70	JOSEPH DEMULLING
05/08/2022	05/09/2022	TARGET 00014480	\$24.99	ANDREW ENGSTROM
05/11/2022	05/12/2022	FASTENAL COMPANY 01MNT11	\$80.17	ANDREW ENGSTROM
05/09/2022	05/11/2022	OFFICE DEPOT #1090	\$14.77	CHRISTINE EVANS
05/09/2022	05/11/2022	OFFICE DEPOT #1090	\$39.58	CHRISTINE EVANS
05/07/2022	05/09/2022	PLANGRID	\$52.61	MYCHAL FOWLDS
05/13/2022	05/16/2022	CAN*CANONFINANCIAL CFS	\$2,391.35	MYCHAL FOWLDS
05/13/2022	05/16/2022	THE HOME DEPOT 2801	\$255.20	MYCHAL FOWLDS
05/15/2022	05/16/2022	AMZN MKTP US*1R11011H1	\$151.98	MYCHAL FOWLDS
05/17/2022	05/17/2022	COMCAST CABLE COMM	\$4.58	MYCHAL FOWLDS
05/17/2022	05/18/2022	ZOOM.US 888-799-9666	\$489.82	MYCHAL FOWLDS
05/06/2022	05/09/2022	AMAZON.COM*139862L20 AMZN	\$174.98	NICK FRANZEN
05/06/2022	05/09/2022	AMZN MKTP US*1L92H2FG1	\$59.98	NICK FRANZEN
05/08/2022	05/09/2022	AMZN MKTP US*1L7IZ5A21	\$171.98	NICK FRANZEN
05/09/2022	05/10/2022	AMZN MKTP US*1L3R53MJ1	\$288.00	NICK FRANZEN
05/11/2022	05/12/2022	APPROVED OPTICS	(\$24.88)	NICK FRANZEN
05/18/2022	05/19/2022	MICROSOFT#G010458706	\$2.58	NICK FRANZEN
05/16/2022	05/17/2022	STORCHAK CLEANERS	\$13.33	DEREK FRITZE
05/10/2022	05/11/2022	BESTBUYCOM806646823889	\$39.98	CAROLE GERNES
05/10/2022	05/11/2022	MICHAELS #9490	\$29.95	CAROLE GERNES
05/09/2022	05/10/2022	ASPEN MILLS	\$1,126.35	MICHAEL HAGEN
05/11/2022	05/12/2022	COSTCO WHSE #1021	\$128.98	TIMOTHY HAWKINSON

05/17/2022	05/19/2022	THE HOME DEPOT #2801	\$73.10	TAMARA HAYS
05/18/2022	05/19/2022	SITEONE LANDSCAPE SUPPLY,	\$173.91	TAMARA HAYS
05/18/2022	05/19/2022	SITEONE LANDSCAPE SUPPLY,	\$37.50	TAMARA HAYS
05/18/2022	05/20/2022	THE HOME DEPOT 2801	\$803.94	TAMARA HAYS
05/09/2022	05/10/2022	THE STAR TRIBUNE ONLINE	\$500.00	LINDSAY HERZOG
05/11/2022	05/12/2022	THE STAR TRIBUNE ONLINE	\$500.00	LINDSAY HERZOG
05/19/2022	05/20/2022	THE STAR TRIBUNE ONLINE	\$650.00	LINDSAY HERZOG
05/05/2022	05/09/2022	NORTHERN TOOL+EQUIP	\$172.96	GARY HINNENKAMP
05/11/2022	05/13/2022	MENARDS OAKDALE MN	\$47.47	GARY HINNENKAMP
05/13/2022	05/16/2022	LTG POWER EQUIPMENT	\$87.02	GARY HINNENKAMP
05/18/2022	05/20/2022	DIAMOND VOGEL PAINT #802	\$600.00	GARY HINNENKAMP
05/06/2022	05/09/2022	BLAUER MANUFACTURING	\$459.98	MICHAEL HOEMKE
05/12/2022	05/16/2022	BEST WESTERN ST CLOUD	\$432.48	MICHAEL HOEMKE
05/10/2022	05/11/2022	TST* ACAPULCO MEXICAN RES	\$159.93	LOIS KNUTSON
05/17/2022	05/18/2022	HY-VEE MAPLEWOOD 1402	\$56.83	LOIS KNUTSON
05/17/2022	05/18/2022	PLANT PLACE - WOODBURY/J	\$45.03	LOIS KNUTSON
05/18/2022	05/19/2022	HY-VEE MAPLEWOOD 1402	\$9.65	LOIS KNUTSON
05/19/2022	05/20/2022	FAMOUS DAVE'S #2002	\$914.98	LOIS KNUTSON
05/05/2022	05/09/2022	COUNTRY INN & SUITES LITT	\$135.99	ERIC KUBAT
05/05/2022	05/09/2022	COUNTRY INN & SUITES LITT	\$135.99	ERIC KUBAT
05/15/2022	05/16/2022	LEEDSWORLDFILL.COM	\$30.76	ERIC KUBAT
05/13/2022	05/16/2022	BOARD OF AELSLAGID	\$245.00	STEVE LOVE
05/11/2022	05/16/2022	CHASE ON THE LAKE	\$188.36	MIKE MARTIN
05/04/2022	05/09/2022	KIDDE FIRE TRAINERS	(\$3,985.00)	MICHAEL MONDOR
05/17/2022	05/18/2022	TIDAL WAVE MAPLEWOOD	\$32.21	MICHAEL MONDOR
05/17/2022	05/19/2022	JOHNSON FIT-WELL 022	\$3,530.00	MICHAEL MONDOR
05/19/2022	05/20/2022	KIDDE FIRE TRAINERS	\$7,800.00	MICHAEL MONDOR
05/05/2022	05/09/2022	CALIBRE PRESS	\$399.00	RACHEL MURRAY
05/17/2022	05/17/2022	SQ *NATIONAL ASIAN PEACE	\$350.00	RACHEL MURRAY
05/11/2022	05/12/2022	CINTAS CORP	\$35.74	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$178.94	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$127.06	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$82.84	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$85.99	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$22.55	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$9.15	BRYAN NAGEL
05/11/2022	05/12/2022	CINTAS CORP	\$50.77	BRYAN NAGEL
05/18/2022	05/19/2022	CINTAS CORP	\$105.19	BRYAN NAGEL
05/18/2022	05/19/2022	CINTAS CORP	\$64.80	BRYAN NAGEL
05/18/2022	05/19/2022	CINTAS CORP	\$32.73	BRYAN NAGEL
05/18/2022	05/19/2022	CINTAS CORP	\$15.05	BRYAN NAGEL
05/18/2022	05/19/2022	CINTAS CORP	\$9.15	BRYAN NAGEL
05/10/2022	05/12/2022	THE HOME DEPOT 2801	\$81.87	JOHN NAUGHTON
05/11/2022	05/13/2022	MENARDS OAKDALE MN	\$114.72	JOHN NAUGHTON
05/12/2022	05/13/2022	SITEONE LANDSCAPE SUPPLY,	\$82.35	JOHN NAUGHTON
05/15/2022	05/17/2022	NORTH MEMORIAL PARKING	\$12.00	KEN NIELSEN
05/19/2022	05/20/2022	NAPA STORE 3279016	\$32.76	KEN NIELSEN
05/11/2022	05/12/2022	IN *DATAWORKS PLUS LLC	\$495.00	MICHAEL NYE
05/09/2022	05/10/2022	LIFE ASSIST INC	\$1,626.96	KENNETH POWERS
05/09/2022	05/11/2022	BOUND TREE MEDICAL LLC	\$1,094.40	KENNETH POWERS
05/05/2022	05/09/2022	MINNESOTA TRUCKING ASSOCI	\$200.00	STEVEN PRIEM
05/07/2022	05/09/2022	AN FORD WHITE BEAR LAK	\$615.78	STEVEN PRIEM
05/09/2022	05/10/2022	EMERGENCY AUTOMOTIVE TE	\$110.16	STEVEN PRIEM
05/09/2022	05/10/2022	TRI-STATE BOBCAT	\$1,842.55	STEVEN PRIEM
05/09/2022	05/11/2022	ZARNOTH BRUSH WORKS INC	\$1,804.00	STEVEN PRIEM
05/10/2022	05/11/2022	0391-AUTOPLUS	\$253.89	STEVEN PRIEM
05/10/2022	05/11/2022	0391-AUTOPLUS	\$11.11	STEVEN PRIEM
05/10/2022	05/11/2022	TRI-STATE BOBCAT	\$86.86	STEVEN PRIEM

05/10/2022	05/11/2022	TRI-STATE BOBCAT	\$11.86	STEVEN PRIEM
05/10/2022	05/11/2022	WALSER POLAR CHEVROLET	\$33.29	STEVEN PRIEM
05/11/2022	05/12/2022	ZIEGLER INC COLUMBUS	\$110.68	STEVEN PRIEM
05/11/2022	05/12/2022	BATTERIES PLUS - #0031	\$39.84	STEVEN PRIEM
05/11/2022	05/12/2022	BATTERIES PLUS - #0031	\$13.80	STEVEN PRIEM
05/12/2022	05/13/2022	METRO PRODUCTS INC	\$18.02	STEVEN PRIEM
05/12/2022	05/16/2022	BOYER FORD TRUCKS	\$77.94	STEVEN PRIEM
05/13/2022	05/16/2022	AN FORD WHITE BEAR LAK	\$312.54	STEVEN PRIEM
05/13/2022	05/16/2022	MIDWEST HASTINGS	\$35.93	STEVEN PRIEM
05/14/2022	05/16/2022	0391-AUTOPLUS	\$214.14	STEVEN PRIEM
05/16/2022	05/17/2022	TOWMASTER	\$819.04	STEVEN PRIEM
05/16/2022	05/17/2022	0391-AUTOPLUS	\$18.85	STEVEN PRIEM
05/16/2022	05/17/2022	0391-AUTOPLUS	\$122.34	STEVEN PRIEM
05/16/2022	05/18/2022	TOWMASTER	(\$911.37)	STEVEN PRIEM
05/17/2022	05/18/2022	AN FORD WHITE BEAR LAK	(\$75.00)	STEVEN PRIEM
05/17/2022	05/18/2022	0391-AUTOPLUS	\$90.88	STEVEN PRIEM
05/17/2022	05/18/2022	TRI-STATE BOBCAT	\$249.96	STEVEN PRIEM
05/19/2022	05/20/2022	EMERGENCY AUTO TECH	\$51.04	STEVEN PRIEM
05/19/2022	05/20/2022	TURFWERKS - DAVIS EQUIP	\$466.08	STEVEN PRIEM
05/19/2022	05/20/2022	0391-AUTOPLUS	\$8.40	STEVEN PRIEM
05/19/2022	05/20/2022	RADCO	\$152.26	STEVEN PRIEM
05/19/2022	05/20/2022	DELEGARD TOOL COMPANY	\$281.25	STEVEN PRIEM
05/10/2022	05/11/2022	MINNESOTA WOMEN'S PRESS	\$185.00	TERRIE RAMEAUX
05/11/2022	05/12/2022	PIONEER PRESS ADV	\$8,900.00	TERRIE RAMEAUX
05/13/2022	05/16/2022	MINNESOTA WOMEN'S PRESS	\$98.00	TERRIE RAMEAUX
05/06/2022	05/09/2022	AMZN MKTP US*138DT8LI0	\$37.90	MICHAEL RENNER
05/09/2022	05/10/2022	AMZN MKTP US*1L70P5M41	\$204.89	MICHAEL RENNER
05/12/2022	05/12/2022	AMZN MKTP US*139AI67S0	\$99.99	MICHAEL RENNER
05/12/2022	05/13/2022	AMZN MKTP US*1L4EA5W71	\$99.99	MICHAEL RENNER
05/16/2022	05/17/2022	AMZN MKTP US*1L0PP10H2	\$80.26	MICHAEL RENNER
05/18/2022	05/19/2022	AMZN MKTP US*1R6KO9KD1	\$43.26	MICHAEL RENNER
05/05/2022	05/09/2022	ON SITE SANITATION INC	\$36.96	AUDRA ROBBINS
05/11/2022	05/12/2022	CINTAS CORP	\$79.26	AUDRA ROBBINS
05/14/2022	05/16/2022	AMZN MKTP US*1R3SI1ZE1	\$22.43	AUDRA ROBBINS
05/16/2022	05/17/2022	SUNDAY LAWN & GARDEN	\$94.49	AUDRA ROBBINS
05/16/2022	05/18/2022	ON SITE SANITATION INC	\$2,925.00	AUDRA ROBBINS
05/18/2022	05/20/2022	SUNDAY LAWN & GARDEN	(\$6.49)	AUDRA ROBBINS
05/19/2022	05/20/2022	SAFE-FAST(MW)	\$121.67	ROBERT RUNNING
05/05/2022	05/09/2022	KWIK TRIP 11600011692	\$8.00	RYAN SCHROEDER
05/14/2022	05/16/2022	KWIK TRIP 11600011692	\$8.00	RYAN SCHROEDER
05/09/2022	05/11/2022	MN POLLUTION CONTROL AGEN	\$23.00	SCOTT SCHULTZ
05/09/2022	05/11/2022	MN POLLUTION CONTROL SERV	\$0.49	SCOTT SCHULTZ
05/13/2022	05/16/2022	CINTAS CORP	\$53.82	STEPHANIE SHEA
05/17/2022	05/18/2022	GALLS	\$435.90	STEPHANIE SHEA
05/19/2022	05/20/2022	IN *ENVUE TELEMATICS LLC	\$624.00	STEPHANIE SHEA
05/19/2022	05/20/2022	CINTAS CORP	\$53.82	STEPHANIE SHEA
05/16/2022	05/18/2022	SPARTAN PROMOTIONAL GROU	\$116.75	JOE SHEERAN
05/15/2022	05/16/2022	AMAZON.COM*1L8PS5340	\$18.38	KAYLA SPANDE
05/16/2022	05/17/2022	AMZN MKTP US*1R6FA8G01	\$7.25	KAYLA SPANDE
05/10/2022	05/11/2022	JOHN E. REID & ASSOCIA	\$149.00	JOSEPH STEINER
05/13/2022	05/13/2022	PANERA BREAD #601305 O	\$40.32	JOSEPH STEINER
05/09/2022	05/10/2022	PIONEER PRESS CIRC	\$54.57	JEFF THOMSON
05/17/2022	05/18/2022	FERGUSON WTRWRKS #2518	\$188.80	JEFF WILBER
05/17/2022	05/18/2022	LIFE ASSIST INC	\$537.65	ERIC ZAPPA

\$52,225.09

CITY OF MAPLEWOOD
EMPLOYEE GROSS EARNINGS REPORT
FOR THE CURRENT PAY PERIOD

<u>CHECK #</u>	<u>CHECK DATE</u>	<u>EMPLOYEE NAME</u>	<u>AMOUNT</u>	<u>Exp Reimb, Severance, Conversion incl in Amount</u>
	05/27/22	ABRAMS, MARYLEE	602.85	
	05/27/22	CAVE, REBECCA	530.61	
	05/27/22	JUENEMANN, KATHLEEN	530.61	
	05/27/22	KNUTSON, WILLIAM	530.61	
	05/27/22	VILLAVICENCIO, NICHOLE	530.61	
	05/27/22	COLEMAN, MELINDA	7,040.00	
	05/27/22	DARROW, MICHAEL	4,908.09	
	05/27/22	KNUTSON, LOIS	3,506.37	
	05/27/22	CHRISTENSON, SCOTT	2,437.05	
	05/27/22	DOUGLASS, TOM	2,530.02	
	05/27/22	JAHN, DAVID	2,624.94	
	05/27/22	HERZOG, LINDSAY	2,988.73	
	05/27/22	RAMEAUX, THERESE	3,879.15	
	05/27/22	DEBILZAN, JUDY	2,590.49	
	05/27/22	PAULSETH, ELLEN	5,883.12	
	05/27/22	RACETTE, THOMAS	2,786.10	
	05/27/22	RUEB, JOSEPH	4,785.26	
	05/27/22	STANLEY, JENNIFER	3,531.97	24.57
	05/27/22	ARNOLD, AJLA	1,192.46	
	05/27/22	CROSS, JULIA	1,950.40	
	05/27/22	EVANS, CHRISTINE	2,558.40	
	05/27/22	LARSON, MICHELLE	2,319.20	
	05/27/22	SCHORR, JENNIFER	1,824.21	
	05/27/22	SINDT, ANDREA	4,058.38	
	05/27/22	HANSON, MELISSA	2,170.41	
	05/27/22	HOCKBEIN, JUDY	1,281.23	
	05/27/22	KRAMER, PATRICIA	1,382.95	
	05/27/22	MOY, PAMELA	1,857.21	
	05/27/22	OSTER, ANDREA	2,323.82	
	05/27/22	VITT, JULIANNE	1,806.03	
	05/27/22	WEAVER, KRISTINE	3,604.66	
	05/27/22	XIONG, KANGBAO	1,113.60	
	05/27/22	BAKKE, LONN	3,686.38	
	05/27/22	BARTZ, PAUL	530.00	
	05/27/22	BENJAMIN, MARKESE	3,587.80	
	05/27/22	BERGERON, ASHLEY	3,946.04	
	05/27/22	BIERDEMAN, BRIAN	5,892.68	
	05/27/22	BROWN, RAE	2,810.80	
	05/27/22	BURT-MCGREGOR, EMILY	3,808.39	
	05/27/22	BUSACK, DANIEL	5,574.67	
	05/27/22	COLEMAN, ALEXANDRA	2,162.59	
	05/27/22	CONDON, MITCHELL	4,304.83	
	05/27/22	CRUZ, TREANA	2,712.76	
	05/27/22	DEMULLING, JOSEPH	4,521.00	
	05/27/22	DUGAS, MICHAEL	4,908.09	
	05/27/22	FORSYTHE, MARCUS	3,922.98	
	05/27/22	FRITZE, DEREK	5,427.33	
	05/27/22	GABRIEL, ANTHONY	3,738.08	
	05/27/22	GEISELHART, BENJAMIN	2,768.15	
	05/27/22	HAWKINSON JR, TIMOTHY	4,040.70	
	05/27/22	HENDRICKS, JENNIFER	2,182.40	
	05/27/22	HER, PHENG	3,587.80	

05/27/22	HER, TERRELL	3,137.20	
05/27/22	HOADLEY, JOSHUA	1,283.60	493.17
05/27/22	HOEMKE, MICHAEL	4,908.09	
05/27/22	JOHNSON, JEREMY	4,198.73	3,512.37
05/27/22	KANDA, MADELINE	3,107.26	
05/27/22	KIM, WINSTON	3,052.11	
05/27/22	KONG, BRIAN	634.24	464.46
05/27/22	KONG, TOMMY	3,822.55	
05/27/22	KORAN, MARIE	651.49	
05/27/22	KROLL, BRETT	4,887.12	
05/27/22	KUCHENMEISTER, GINA	2,259.20	
05/27/22	KUCHENMEISTER, JASON	2,085.60	
05/27/22	LANGNER, TODD	170.00	
05/27/22	LENERTZ, NICHOLAS	3,444.25	
05/27/22	LYNCH, KATHERINE	4,411.10	
05/27/22	MARINO, JASON	4,532.04	
05/27/22	MATTHEIS, TAWNY	2,287.87	
05/27/22	METRY, ALESIA	300.00	
05/27/22	MURRAY, RACHEL	5,091.80	
05/27/22	NYE, MICHAEL	4,502.57	
05/27/22	OLSON, JULIE	3,957.48	
05/27/22	PARKER, JAMES	3,787.01	
05/27/22	PASDO, JOSEPH	2,459.47	
05/27/22	PEREZ, GUSTAVO	2,996.95	
05/27/22	PETERS, DANIEL	3,736.44	
05/27/22	QUIRK, JAMES	2,343.26	
05/27/22	SALCHOW, CONNOR	4,174.71	
05/27/22	SANCHEZ, ISABEL	2,614.72	
05/27/22	SHEA, STEPHANIE	2,691.02	
05/27/22	STARKEY, ROBERT	3,825.52	
05/27/22	STEINER, JOSEPH	4,908.09	
05/27/22	STOCK, AUBREY	3,293.39	
05/27/22	SUEDKAMP, ADAM	2,495.37	
05/27/22	SWETALA, NOAH	3,692.44	
05/27/22	TAUZELL, BRIAN	4,547.62	
05/27/22	WENZEL, JAY	3,686.38	
05/27/22	WIETHORN, AMANDA	4,035.97	
05/27/22	XIONG, KAO	3,686.38	
05/27/22	XIONG, TUOYER	3,982.85	
05/27/22	ZAPPA, ANDREW	3,444.25	
05/27/22	BARRETTE, CHARLES	5,553.46	
05/27/22	BAUMAN, ANDREW	4,460.36	
05/27/22	BEITLER, NATHAN	4,318.70	
05/27/22	BERG, TERESA	320.00	
05/27/22	CAMPBELL, MACLANE	3,005.53	
05/27/22	CRAWFORD JR, RAYMOND	5,683.33	
05/27/22	CRUMMY, CHARLES	3,418.46	
05/27/22	DABRUZZI, THOMAS	5,376.12	
05/27/22	DANLEY, NICHOLAS	4,043.89	
05/27/22	DAVISON, BRADLEY	3,830.18	
05/27/22	DAWSON, RICHARD	3,698.62	
05/27/22	HAGEN, MICHAEL	4,721.30	
05/27/22	HALWEG, JODI	5,745.36	
05/27/22	HANG, RYAN	273.00	
05/27/22	HAWTHORNE, ROCHELLE	4,201.64	
05/27/22	KUBAT, ERIC	4,238.72	
05/27/22	LANDER, CHARLES	3,805.07	
05/27/22	LANIK, JAKE	3,880.40	
05/27/22	MALESKI, MICHAEL	3,629.78	
05/27/22	MCGEE, BRADLEY	3,366.48	

05/27/22	MERKATORIS, BRETT	3,280.46	
05/27/22	MONDOR, MICHAEL	5,611.02	
05/27/22	NEILY, STEVEN	3,920.30	
05/27/22	NIELSEN, KENNETH	3,800.78	
05/27/22	NOVAK, JEROME	3,823.55	
05/27/22	POWERS, KENNETH	4,661.41	
05/27/22	SCHROEDER, RYAN	4,437.60	
05/27/22	SEDLACEK, JEFFREY	4,429.89	
05/27/22	SPANDE, KAYLA	2,219.20	
05/27/22	STREFF, MICHAEL	4,088.30	
05/27/22	WARDELL, JORDAN	4,785.81	
05/27/22	WILLIAMSON, MICHAEL	3,587.68	
05/27/22	WILSON, DAMARI	429.00	
05/27/22	YOUNG, NATALIE	2,684.03	
05/27/22	ZAPPA, ERIC	3,732.06	
05/27/22	CORTESI, LUANNE	2,319.20	
05/27/22	JANASZAK, MEGHAN	3,433.69	
05/27/22	BRINK, TROY	2,905.81	
05/27/22	BUCKLEY, BRENT	3,128.48	
05/27/22	EDGE, DOUGLAS	2,692.92	
05/27/22	JONES, DONALD	2,640.61	
05/27/22	MEISSNER, BRENT	2,655.99	
05/27/22	MLODZIK, JASON	2,316.89	
05/27/22	NAGEL, BRYAN	4,767.00	
05/27/22	OSWALD, ERICK	2,798.96	
05/27/22	RUNNING, ROBERT	2,903.50	
05/27/22	TEVLIN, TODD	2,640.61	
05/27/22	ZAHNOW, LANCE	2,263.39	
05/27/22	BURLINGAME, NATHAN	3,278.41	
05/27/22	DUCHARME, JOHN	3,343.02	
05/27/22	ENGSTROM, ANDREW	3,338.40	
05/27/22	JAROSCH, JONATHAN	4,643.77	
05/27/22	LINDBLOM, RANDAL	3,343.02	
05/27/22	LOVE, STEVEN	6,169.43	
05/27/22	STRONG, TYLER	3,236.99	
05/27/22	ZIEMAN, SCOTT	720.00	
05/27/22	GERNES, CAROLE	2,820.19	
05/27/22	FRIBERG, DAVID	2,086.89	
05/27/22	HAYS, TAMARA	2,635.99	
05/27/22	HINNENKAMP, GARY	3,197.42	
05/27/22	NAUGHTON, JOHN	2,928.73	
05/27/22	ORE, JORDAN	2,635.99	
05/27/22	STOKES, KAL	2,290.89	
05/27/22	BEGGS, REGAN	2,455.39	
05/27/22	HAMMOND, ELIZABETH	2,682.19	
05/27/22	JOHNSON, ELIZABETH	2,409.79	
05/27/22	JOHNSON, RANDY	4,596.69	
05/27/22	KROLL, LISA	2,416.82	
05/27/22	THOMSON, JEFFREY	5,321.33	
05/27/22	FINWALL, SHANN	4,193.13	
05/27/22	MARTIN, MICHAEL	4,347.48	
05/27/22	DREWRY, SAMANTHA	2,257.54	674.79
05/27/22	LENTZ, DANIEL	3,260.99	
05/27/22	THIENES, PAUL	3,067.03	
05/27/22	WESTLUND, RONALD	2,674.92	
05/27/22	WELLENS, MOLLY	2,974.64	231.66
05/27/22	BJORK, BRANDON	58.50	
05/27/22	BRENEMAN, NEIL	3,370.91	
05/27/22	CAMPBELL, KEVIN	107.25	
05/27/22	GORACKI, GERALD	188.50	

05/27/22	HUGGAR, ANGELA	113.75	
05/27/22	LO, SATHAE	286.00	
05/27/22	ROBBINS, AUDRA	4,755.52	
05/27/22	BERGO, CHAD	3,787.41	
05/27/22	SCHMITZ, KEVIN	2,384.49	
05/27/22	SHEERAN JR, JOSEPH	4,402.00	
05/27/22	ADAMS, DAVID	2,915.98	
05/27/22	JENSEN, JOSEPH	2,582.49	
05/27/22	SCHULTZ, SCOTT	4,739.00	
05/27/22	WILBER, JEFFREY	2,936.29	
05/27/22	COUNTRYMAN, BRENDA	1,800.00	
05/27/22	PRIEM, STEVEN	2,967.72	
05/27/22	WOEHRLE, MATTHEW	2,912.44	
05/27/22	XIONG, BOON	2,655.13	
05/27/22	FOWLDS, MYCHAL	5,129.70	
05/27/22	FRANZEN, NICHOLAS	3,970.00	
05/27/22	GERONSIN, ALEXANDER	3,387.95	
05/27/22	RENNER, MICHAEL	3,846.17	
		604,051.97	5,401.02

CITY COUNCIL STAFF REPORT
Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager
REPORT FROM: Ellen Paulseth, Finance Director
PRESENTER: Ellen Paulseth, Finance Director
AGENDA ITEM: Resolution to Maintain Statutory Tort Liability Limits

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing
Form of Action: ☒ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

The Council will consider waiving the statutory tort liability limits to the amount of coverage purchased by the City. This is an annual requirement by the League of Minnesota Cities Insurance Trust.

Recommended Action:

Motion to approve the resolution to maintain statutory tort liability limits.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is N/A

Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☐ Other: N/A

Strategic Plan Relevance:

☐ Community Inclusiveness ☒ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☐ Operational Effectiveness ☐ Targeted Redevelopment

By approving the statutory tort liability limits, the City is protecting itself from claims that exceed the amount of liability insurance coverage.

Background:

Cities obtaining liability coverage from the League of Minnesota Cities Insurance Trust must decide each year whether or not to waive the statutory tort liability limits to the extent of the coverage purchased. The decision to waive or not to waive the statutory limits has the following effects:

- *If the city does not waive the statutory tort limits*, an individual claimant would be able to recover no more than \$500,000 on any claim to which the statutory tort limits apply. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would be limited to \$1,500,000. These statutory tort limits would apply regardless of whether or not the city purchases the optional excess liability coverage.

- *If the city waives the statutory tort limits and does not purchase excess liability coverage, a single claimant could potentially recover up to \$1,500,000 on a single occurrence. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to \$1,500,000, regardless of the number of claimants.*
- *If the city waives the statutory tort limits and purchases excess liability coverage, a single claimant could potentially recover an amount up to the limit of the coverage purchased. The total which all claimants would be able to recover for a single occurrence to which the statutory tort limits apply would also be limited to the amount of coverage purchased, regardless of the number of claimants.*

Claims to which the statutory municipal tort limits do not apply are not affected by this decision. This decision must be made by the City Council.

The City has elected to not waive the statutory tort limits in the past, which would limit recovery to \$500,000 per claimant and \$1,500,000 per occurrence for the upcoming policy period. A resolution is required each year to affirm the City's decision.

Attachments:

1. Resolution to Maintain the Statutory Tort Limits for Liability Insurance Proposed

**RESOLUTION TO MAINTAIN THE
STATUTORY TORT LIMITS FOR LIABILITY INSURANCE PROPOSED**

WHEREAS, the League of Minnesota Cities Insurance Trust annually requests member cities to make an election to waive or not waive the tort liability limit established by Minnesota Statutes 466.04; and

WHEREAS, the City has three choices: to not waive the statutory limit, to waive the limit but to keep insurance coverage at the statutory limit, and to waive the limit and to add insurance to a new level;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Maplewood hereby elects to not waive the statutory tort liability limit established by Minnesota Statutes 466.04.

CITY COUNCIL STAFF REPORT

Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager

REPORT FROM: Andrea Sindt, City Clerk
Christine Evans, Deputy City Clerk

PRESENTER: Andrea Sindt, City Clerk

AGENDA ITEM: Local Lawful Gambling Permit for St. Paul's Monastery, 2675 Benet Road

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing

Form of Action: ☐ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

A request for a Local Lawful Gambling permit has been submitted by St. Paul's Monastery. Approval of the request would allow lawful gambling activity to be conducted during the organization's Benedictine Festival held at St. Paul's Monastery, 2675 Benet Road, on July 9, 2022.

Recommended Action:

Motion to approve the Local Lawful Gambling permit for St. Paul's Monastery for their event on July 9, 2022.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is 0.00

Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☐ Other: na

Strategic Plan Relevance:

☐ Community Inclusiveness ☐ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☒ Operational Effectiveness ☐ Targeted Redevelopment

Council approval is required prior to issuance of a local gambling permit, per City Code Sec. 22-12.

Background:

Lawful gambling activity conducted at this event is exempt from state licensure under MN §349.166. MN §349.213 authorizes cities to require a local permit for conduct of lawful gambling exempt from state licensing requirements.

Attachments:

None

CITY COUNCIL STAFF REPORT
Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager

REPORT FROM: Andrea Sindt, City Clerk
Christine Evans, Deputy City Clerk

PRESENTER: Andrea Sindt, City Clerk

AGENDA ITEM: Resolution Appointing Election Judges and Establishing a Ballot Board for the 2022 State Primary Election

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing

Form of Action: ☒ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

Minn. Stat. 204B.21(2) states election judges for precincts in a municipality shall be appointed by the governing body of the municipality. Likewise, Minn. Stat 203B.121 requires a ballot board be established to accept and reject absentee ballots. Appointments will be made from the resolution list to fill the needed positions after training and required paperwork have been completed.

Recommended Action:

Motion to approve the resolution listing election judges and establishing a ballot board for the 2022 State Primary Election to be held on August 9, 2022.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is \$0.00

Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☐ Other: na

Strategic Plan Relevance:

☐ Community Inclusiveness ☐ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☒ Operational Effectiveness ☐ Targeted Redevelopment

Election judges serve to administer election duties as required by State Statute.

Background:

The appointments shall be made at least 25 days before the election at which the election judges will serve, except that the appointing authority may pass a resolution authorizing the appointment of additional election judges within the 25 days before the election if the appointing authority determines that additional election judges will be required.

Attachments:

1. Resolution Appointing Election Judges and Establishing a Ballot Board, 2022 State Primary Election

Resolution
2022 State Primary Election
Appointing Election Judges and Establishing a Ballot Board

WHEREAS, MN State Statute 204B.21, Subd. 2 states election judges for precincts in a municipality shall be appointed by the governing body of the municipality; and

WHEREAS, it is required by MN Statutes 203B.121, Subd. 1 to establish a Ballot Board; and

WHEREAS, approval of the resolution does not qualify individuals to serve as an election judge; and

WHEREAS, appointments will be made from the list to fill the needed positions after training and required paperwork have been completed; and

WHEREAS, appointment of additional election judges within the 25 days before the election may be made if the appointing authority determines that additional election judges will be required; and

NOW, THEREFORE, IT BE RESOLVED, by the City Council of Maplewood, Minnesota, a Ballot Board is hereby established that would consist of a sufficient number of election judges as provided in sections 204B.19 to 204B.22 to perform the task; and

FURTHER, BE IT RESOLVED, that the City Clerk or designee assign Election Judges to serve on the Ballot Board and in the 2022 State Primary Election to be held on Tuesday, August 9, 2022 from the following list.

Anderson, Theodore	Drommerhausen, Laurén	Grefe, David
Grote, Del	Perez, Laurie	Smith, Margaret
Kwapick, Jackie	Mastro, Christina	Bjornstad, Myron
Hulet, Jeanette	Jones, Gwendolyn	Samac, Deborah
Vang, David	Koegel, Pete	Rodriguez, Vincent
Eads, John	Fritsche, Dean	Goeppinger, Linda
Hayden, Dennis	Hoffmann, Deb	Landers, Patricia
Lewis, Neal	Michaelson, Dorcas	DeZelar, Phil
Urbanski, Holly	Harder, Mary	Schmidt, William
DeMoe, Jason	Fuller, Mary Katherine	McCabe, Bonnie
McCann, John	Nelson, Steven	Shindler, Tim
Steenberg, Judith	O'Brien, D. William (Bill)	Leonard, Claudette
Putz, Shelly	Cleland, Ann	Dey, Peter
Graf, Amy	Slind, Tyler	Urbanski, Carolyn
Rozmarynowski, Bob	Labarre, Tom	Dickerson, Charlene
Koskinen, Carol	Rogers, Peter	Rossbach, Teresa
Schaefer, Thomas	Verbeek, Steven	Walker, Melissa
Dittli, Albin	Nichols, Miranda	Brandon, Richard
Funk, Barbara	Lucas, Lydia	Lynch, Virginia
Pinc, Roberta	Renner, Mary Ann	Schaefer, Maryann
Unklesbay, Jeanine	Olson, Anita	Brandon, Ginny
Catherine, Mary	Hahn Ohs, Sandra	Leech, Jeff
Martinson, Patricia	Olson, Linda	Potter, Nina
Selby, Patricia	Yorkovich, Cindy	Putz, Steve
Krebsbach, John	Graf, Ron	Heininger, Jean
Huth, Raymond	Kipka, Judy	Pasquarella, Cheryl
Virnala, Ronald	Bedor, David	Skaar, Delaney

Hansford, Lisa
 Karalus, Sharon
 Golaski, Diane
 Brockway, Tom
 Skaar, Susan
 Walsh, Alison
 Heille, Lisa
 Wiens, Andrew
 Cook, Kendall
 Jensen, Kathleen
 Turner, Gloria
 Mahre, Jeri
 Hinnenkamp, Gary
 Doherty, Michelle
 Cincotta, Mary
 Rowley, Cynthia
 Porter, Leon
 Freimuth, Kathryn
 Mattinson, Steven
 Nelson, Karla
 Jacobson, Christine
 Nentwig, Caroline
 Schreier, Brigid
 Babin, Paul
 Campbell, Thomas
 Jader, Anita
 Nelson, Karla
 Xiong, Yang
 Franey, Judith
 Minder, Alex
 Kraemer, Dennis
 Lor, Linda
 Baron, Jodi

Huth, Patricia
 Nadeau, Jill
 Parent, Dian
 Carlin, Mary Chris
 Sprague, Florence
 Bergk, Kris
 Hodges, Pamela
 Stafki, Tim
 Danielson, Megan
 Norberg, Ann
 Walker, Margaret
 Johnston, Howard
 Stemper, James
 Karalus, Sharon
 McCabe, David
 Barrett, William
 Kronschnobel, Robert
 Dunshee, Gloria
 Chartrand, Nathaniel
 Carson, Larry
 Frans, Janine
 Lehrke, Dustin
 Nordby, James
 Schreier, Margaret
 Knutson, Jason
 Hess, Harland
 Lentsch, Louis
 Westcott, Theresa
 Battle, Wilma
 Huneke, Daniel
 Wendt, Mary
 Thole, Lynn

Jacobson, Chris
 Dahl Rygg, Crystal
 Borscheid, Stephanie
 Nordin, Erika
 Tschida, Micki
 Fellman, Gail
 Parnell, Susan
 Baas, Rob
 Harris, Mark
 Parnell, John
 Johannessen, Judith
 Franzen, Nick
 Jahn, David
 Smith, Russell
 Evans, Joan
 Prahl, Leslie
 Geiser, Rachel
 Dawson, Betty
 Baron, Jodi
 Lewis, Kenneth
 Gunard, Daniel
 Spangenberg, Albert
 Schluender, Cynthia
 Zollinger, Paul
 Horn, Gary
 Dunshee, Gloria
 Martinson, Steve
 Virnala, Ronald
 Brudzinski, Margaret
 Larson, Steven
 Pearson, Gina
 Strandness, (Mary) Lennea

CITY COUNCIL STAFF REPORT

Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager

REPORT FROM: Brian Bierdeman, Public Safety Director

PRESENTER: Brian Bierdeman, Public Safety Director

AGENDA ITEM: Purchase of One Police Canine (K9) and Applicable Training

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing

Form of Action: ☐ Resolution ☐ Ordinance ☒ Contract/Agreement ☐ Proclamation

Policy Issue:

The Maplewood Police Department has traditionally operated with two K9 teams within the department but is currently only operating with one. K9 training is only held twice per year, and for the department to add a second K9 team this year, the training will have to be conducted this fall. The department made a strategic decision not to try and send an officer to training this spring to allow additional time to increase staffing. The department has been able to increase staffing and is now in a position to support the training for this fall.

Recommended Action:

Motion to approve the contract to purchase and train One Police K9 team through McDonough K-9.

Fiscal Impact:

Is There a Fiscal Impact? ☐ No ☒ Yes, the true or estimated cost is \$15,500.00

Financing source(s): ☒ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☐ Other: N/A

Strategic Plan Relevance:

☐ Community Inclusiveness ☐ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☒ Operational Effectiveness ☐ Targeted Redevelopment

City Council approval is required to sign the contract.

Background:

Police K9's are a significant force multiplier for our department as they are utilized to conduct building searches, track suspects, locate missing persons, and conduct apprehensions. In addition, our K9 program has had a very positive relationship with the community. Our K9 teams routinely conduct community outreach events to educate the community on how Police K9's are utilized.

In August of 2021, the Maplewood Police Department retired K9 Kody due to the retirement of K9 Handler Officer Langner and since that time have been operating with only one K9 team within the

department. The decision was made to hold off on immediately adding a second K9 team as the department was transitioning into a new leadership team. In addition, staffing was not at a level that supported an officer attending K9 Handler School.

The department has focused on recruiting officers over the last year, and at this time, the department is in a position to confidently send an officer to this training without a significant impact on the staffing of the Patrol Division.

With the Council's approval, the new K9 team would attend training from August to November and be fully integrated into the department by the end of November 2022.

Attachments:

1. K9 Contract McDonough K-9
2. K9 Invoice McDonough K-9

K-9 Contract

Mark McDonough, known as “First Party,” agrees to enter this contract with

The City of Maplewood, known as “Second Party”

on June 13, 2022.

This agreement is based on the following provisions:

1. Warranty on adult dogs: All adult dogs sold by Mark McDonough are of the highest genetic quality, selected carefully for your satisfaction. All dogs offered come from high quality blood lines. They are trained to meet National Police Dog Standards. Mark McDonough guarantees the dog is free of genetic and congenital problems and that the dog conforms to the written description of such dog. Video of each trained dog’s performance is kept for the records. Any other warranties expressed or implied are null and void. If the dog does not conform to above description, then it will be replaced with a dog of equal value, as soon as one is available. All shipping to and from is the sole responsibility of the second party.

2. Limitation of Guarantee: This guarantee applies to the original dog and is not transferable. The dog must be in good condition, and not have suffered abuse, mistreatment or improper training, not sanctioned by the first party. No replacement will be given if the dog has been bred, neutered, spayed, or sold to another party. Owner is responsibility for transportation costs to and from the dog breeder. Guarantee is void if the dog has not been properly immunized. If the dog needs to be replaced, a dog will be chosen by Mark McDonough of equal quality and value as soon as one is available. In the event buyer either defaults in the payment of the entire purchase price, or elects to cancel this agreement, all money paid pursuant hereto may be retained by the seller and liquidated damages and no further action shall be maintained by either party. Warranty is replacement only, no money back. Warranty will last for one year from date of purchase.

3. All dogs have been tested in the areas of apprehension work, scent work, ball drive, search drive, tracking, environmental stability, and sociability. Such tests are not intended to replace basic handler and dog training. The tests are intended to select the best possible dogs for the handlers and your agency’s needs. The dogs are guaranteed to be psychologically and physically suitable for basic patrol dog and dual-purpose detector dog training. If the basic training is not conducted by Mark McDonough, it must be in accordance with generally accepted law enforcement canine training standards and guidelines. Failure to do so may void the guarantee.

The dogs are guaranteed to be free from debilitating genetic defects in the hips, elbows, and eyes for one year from the original date of possession. The dogs must be trained, cared for, and maintained as directed by the dog's veterinarian(s) and training staff. Health problems or related issues must be reported to Mark McDonough as soon as they are detected. Failure to make such a report may result in voiding the warranty. All K-9's are valued at \$10,500 and no money will be returned, only replacement, when available. The remaining funds are applied towards training. Mark McDonough will not be liable for any medical related bills or exam fees. This warranty does not include health or medical problems due to poor diet, negligence, injury, teeth, abuse, maltreatment, normal illness, bloat, torsion, disease, ingestion of any controlled substance(s) or other foreign substance, allergies, or failure to provide appropriate preventative medical care

New customers are reminded that during basic training these new dogs must be given an opportunity to learn with a minimum of compulsion. The canine team has the responsibility to train and/or maintain the dog's skills in accordance with generally accepted principles and guidelines given to the handler upon purchasing the dog from Mark McDonough. Mark McDonough and his training staff will fully work with all of our customers possible to resolve any issues, problems, or complaints not specifically addressed here. Our goal is complete satisfaction of every customer. If the trainer determines that the handler is unmotivated, physically unable, or will not be able to meet standards, contact will be made with the agency to advise them of the issue and suggest a replacement handler, so that the standards can be met.

Furthermore, the First Party agrees:

To provide patrol and narcotic detection training and that the dog will be able to meet the USPCA National Standards for Police K9's. Training is also available in other National Organization standards, ex: N.C.P.A., or NAPWDA.

And the Second Party agrees:

To purchase the K9 and training at \$ 15,500.00 . The K9 must be purchased by the second party before the K9 can be shipped.

Signed:

Marylee Abrams, Mayor

{Mayor Signature}

Melinda Coleman, City Manager

{City Manager Signature}

INVOICE**Mark McDonough**551 Van Buren Street
Anoka, MN 55303INVOICE #22-018
DATE: JUNE 8, 2022

TO Maplewood Police Department

SALESPERSON	JOB	SHIPPING METHOD	SHIPPING TERMS	DELIVERY DATE	PAYMENT TERMS	DUE DATE

QTY	ITEM #	DESCRIPTION	UNIT PRICE	DISCOUNT	LINE TOTAL
		Imported dual purpose dog with patrol and narcotic training	\$15,500.00		\$15,500.00
				TOTAL DISCOUNT	
				SUBTOTAL	\$15,500.00
				SALES TAX	
				TOTAL	\$15,500.00

Make all checks payable to McDonough K-9
THANK YOU FOR YOUR BUSINESS!

THIS PAGE IS INTENTIONALLY LEFT BLANK

CITY COUNCIL STAFF REPORT

Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager

REPORT FROM: Elizabeth Hammond, Planner

PRESENTER: Jeff Thomson, Community Development Director

AGENDA ITEM: Home Occupation License Resolution, Living Long Hair, 1973 Barclay Street

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing

Form of Action: ☒ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

Kristi Long of Living Long Hair is requesting approval to operate a hair salon within the residential home located on the property at 1973 Barclay Street. To move forward with the project, the applicant needs the approval of a home occupation license.

Recommended Action:

Motion to approve a home occupation license resolution for Living Long Hair studio located at 1973 Barclay Street, subject to certain conditions of approval.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is \$0.00

Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☒ Other: n/a

Strategic Plan Relevance:

☐ Community Inclusiveness ☐ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☒ Operational Effectiveness ☐ Targeted Redevelopment

The City deemed the application complete on April 28, 2022. The initial 60-day review deadline is June 27, 2022. As stated in Minnesota State Statute 15.99, the City can take an additional 60 days if necessary to complete the review of the application.

Background:

Kristi Long (property owner/applicant) has requested approval of a home occupation license to allow for the operation of a one-chair hair salon on the subject property. The applicant proposes to turn an existing space located above the attached garage and part of the second floor of the home into a salon. To avoid having clients walking through the house to get to the space, the applicant

will install stairs from the outside up to the salon space. Overall, there would be minimal traffic and neighborhood impact, as the owner would have one client visiting the property at any time.

Home Occupation License

Section 14-56 outlines the licensing requirement for home occupations on residential property if any of the following circumstances would occur on the property more than 30 days each year:

1. Employment of a nonresident in the home occupation.
2. Customers or customers' vehicles on the premises.
3. Manufacture, assembly or processing of products or materials on the premises.
4. More than one vehicle associated with the home occupation which is classified as a light commercial vehicle.
5. A vehicle used in the home occupation and parked on the premises, which exceeds a three-quarter-ton payload capacity.
6. If the home occupation produces any waste that should be treated or regulated.

Commission and City Council Review

Home Occupation License

The Planning Commission reviewed the home occupation license on May 17, 2022. The commission held a public hearing and unanimously recommended approval.

The City Council will review the project and make the final determination on the home occupation license on June 13, 2022.

Department Comments

Fire Department, Jerry Novak:

A fire extinguisher, smoke detector, and CO alarm must be installed in the room. Extension cords cannot be used.

Citizen Comments

Staff surveyed the surrounding properties. A public hearing notice and project details were sent to the properties within 500 feet of the subject property. One public comment was received regarding the notice below:

1. We received the public hearing notice for this residence and wanted to let you know that we don't have any issues with their request. What they are proposing for their home-based hair salon doesn't seem unreasonable and the amount of traffic it would generate doesn't seem like it would be any different than if someone had a few people over for company. They have been good neighbors and we haven't had any issues with them since they have been in the home. If you have any questions or need any additional info, please let me know. (Jason Chiarella, 1984 Manton St.)

Reference Information

Site Description:

Site Size: 0.25 acres

Surrounding Land Uses

North: Single Dwellings
East: Single Dwellings
South: Single Dwellings
West: Single Dwellings

Planning

Existing Land Use: Low-Density Residential
Existing Zoning: R1, Single Dwelling

Attachments:

1. Home Occupation License Resolution
2. Overview Map
3. Land Use Map
4. Zoning Map
5. Applicant's Narrative
6. Photo
7. Interior Layout
8. Planning Commission Minutes, Dated, May 17, 2022

HOME OCCUPATION LICENSE RESOLUTION

BE IT RESOLVED by the City Council of the City of Maplewood, Minnesota, as follows:

Section 1. Background.

- 1.01 Kristi Long is proposing a home-based hair salon business.
- 1.02 The property is located at 1973 Barclay Street and is legally described as:

Lots 29 and 30, Block 26, GLADSTONE PLAT 2, Ramsey County, Minnesota, and adjacent East 1/2 of vacated alley

Property Identification Number 152922240076

Section 2. Standards.

- 2.01 Section 14-56 outlines the licensing requirements for home occupations on residential property.

Section 3. Findings.

- 3.01 The proposal meets the specific home occupation license standards.

Section 4. City Review Process

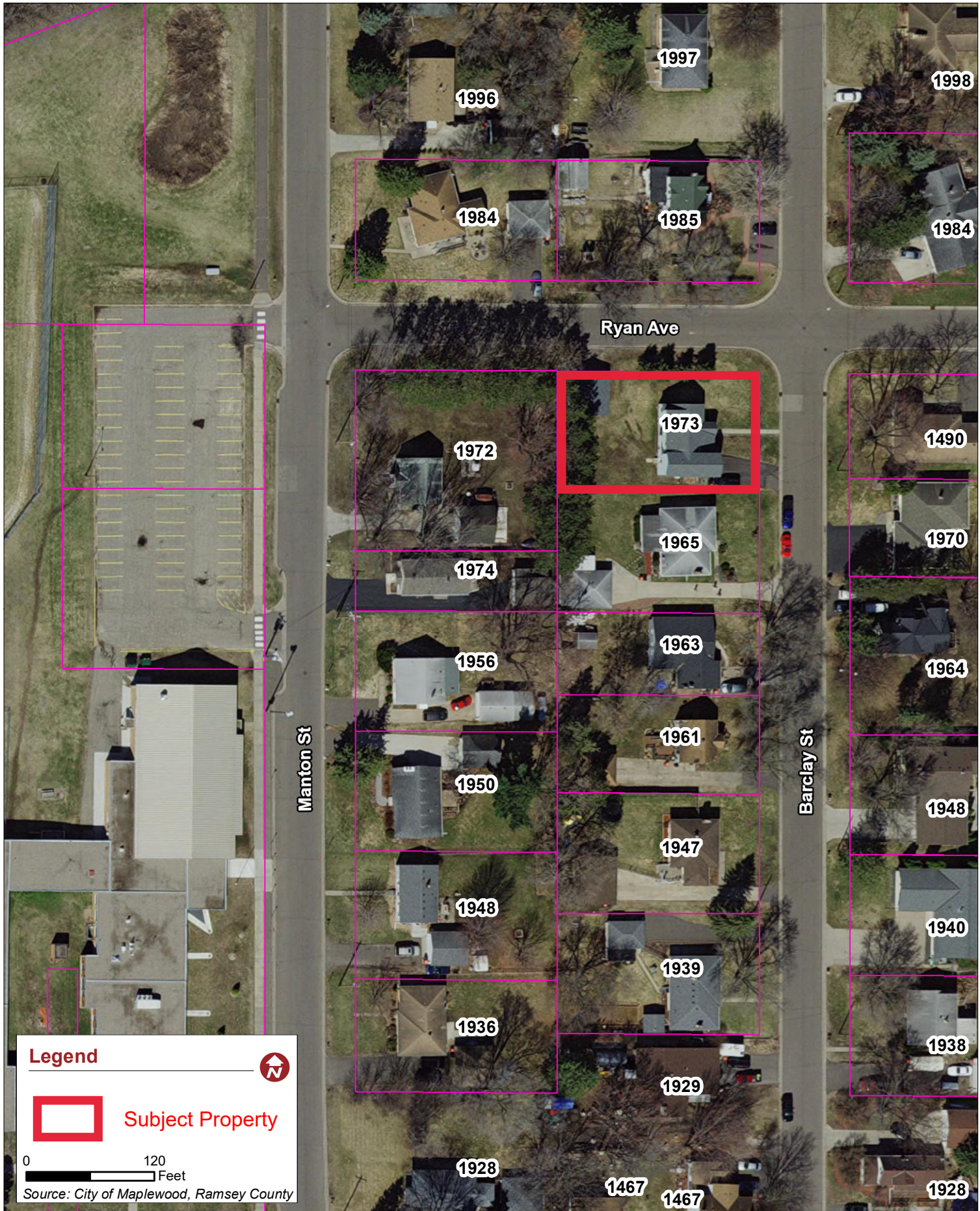
- 4.01 The City conducted the following review when considering this home occupation license request.
1. On May 17, 2022, the Planning Commission held a public hearing. City staff published a hearing notice in the Pioneer Press and sent notices to the surrounding property owners. The Planning Commission gave everyone a chance to speak and present written statements at the hearing. The Planning Commission recommended that the City Council approve this resolution.
 2. On June 13, 2022, the City Council discussed this resolution. They considered reports and recommendations from the Planning Commission and city staff.

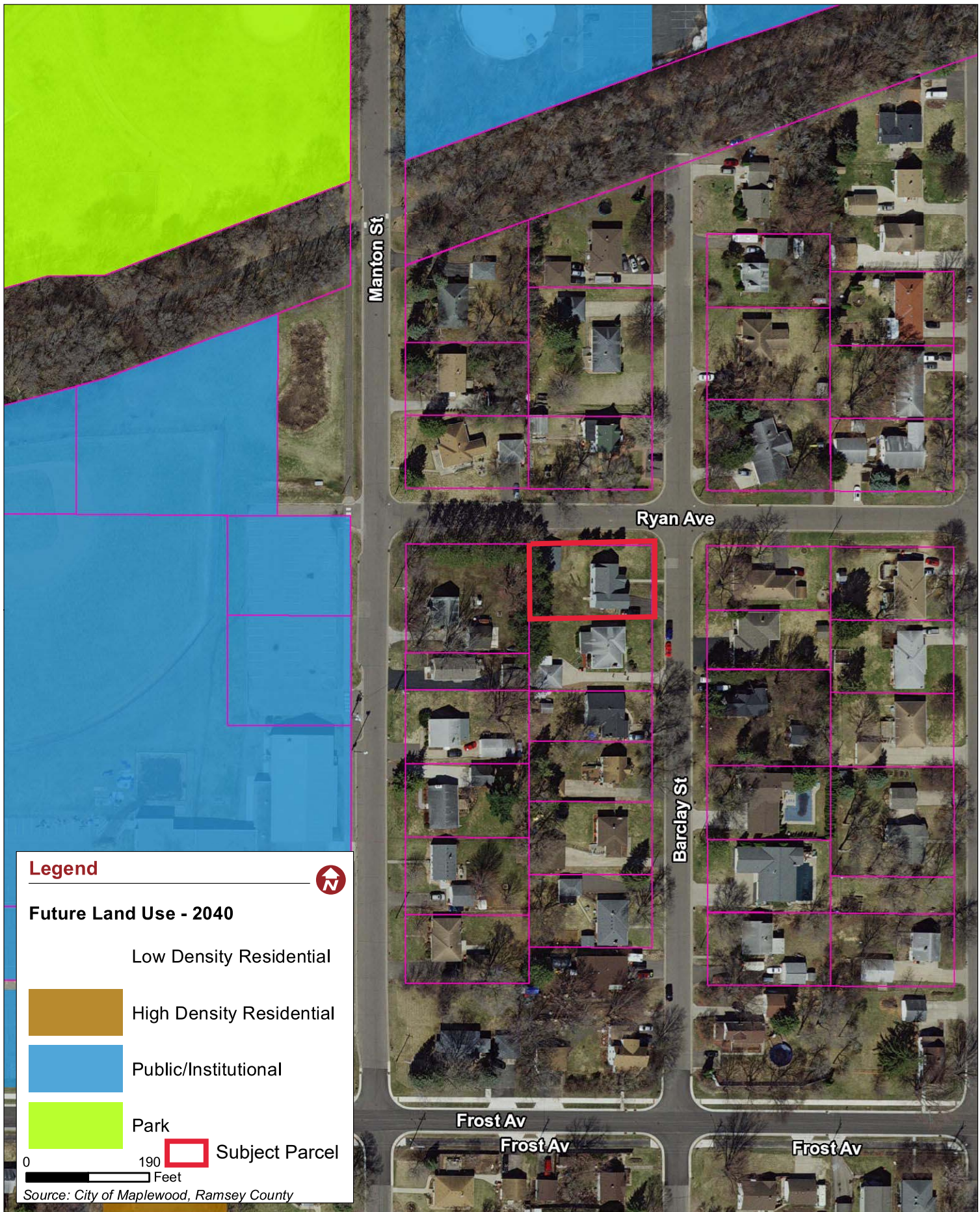
Section 5. City Council Action.

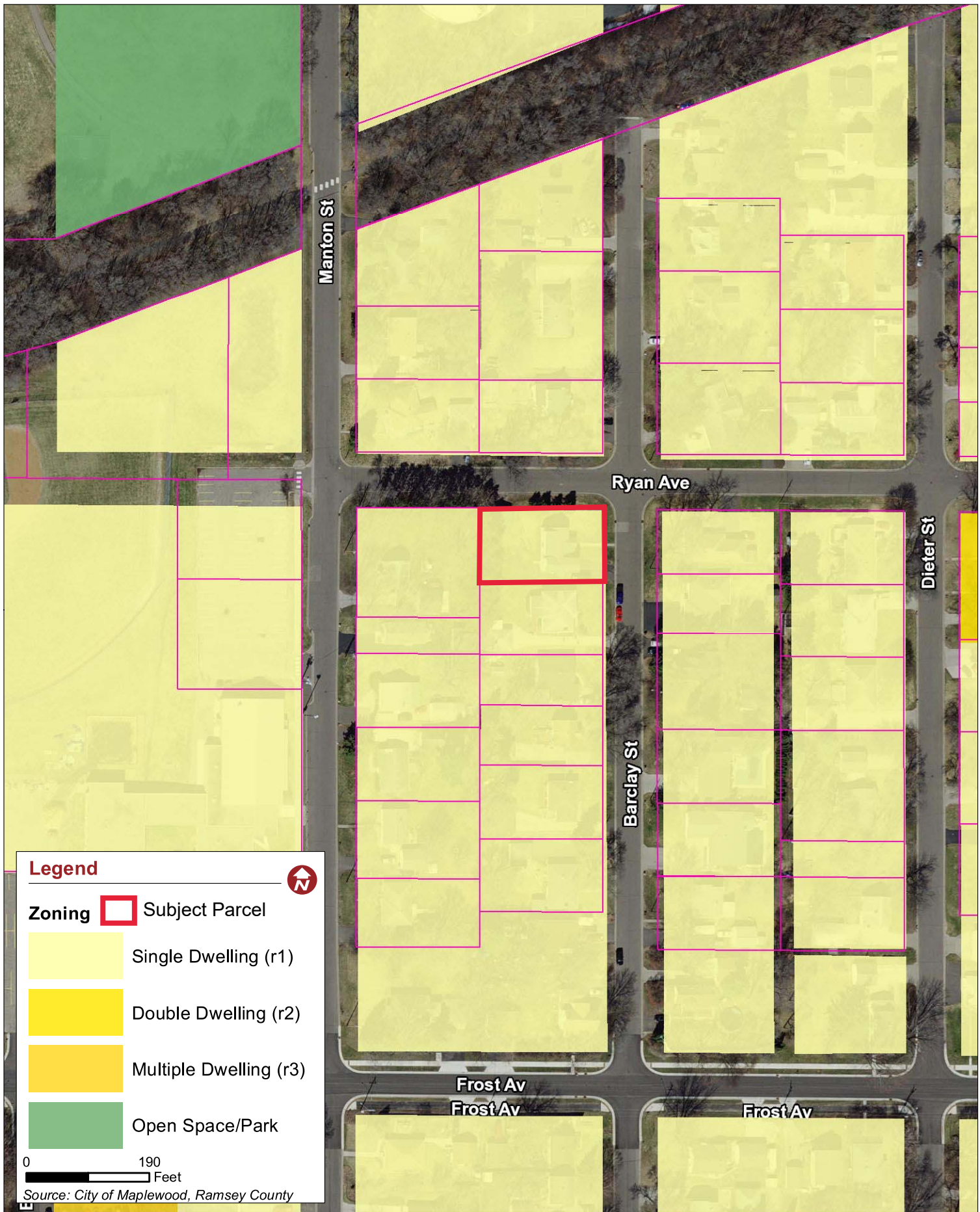
- 5.01 The City Council hereby _____ the resolution. Approval is based on the findings outlined in Section 2 of this resolution. Approval is subject to the applicant doing the following:
1. The applicant must apply to the City Clerk for a business license. This license must be renewed with the City Clerk on an annual basis.
 2. The applicant shall provide a copy of their state license (Minnesota State Board of Cosmetology).

3. Parking shall be provided on the property, in the property owner's driveway.
Public streets cannot be used for customer parking.

_____ by the City Council of the City of Maplewood, Minnesota, on June 13, 2022.





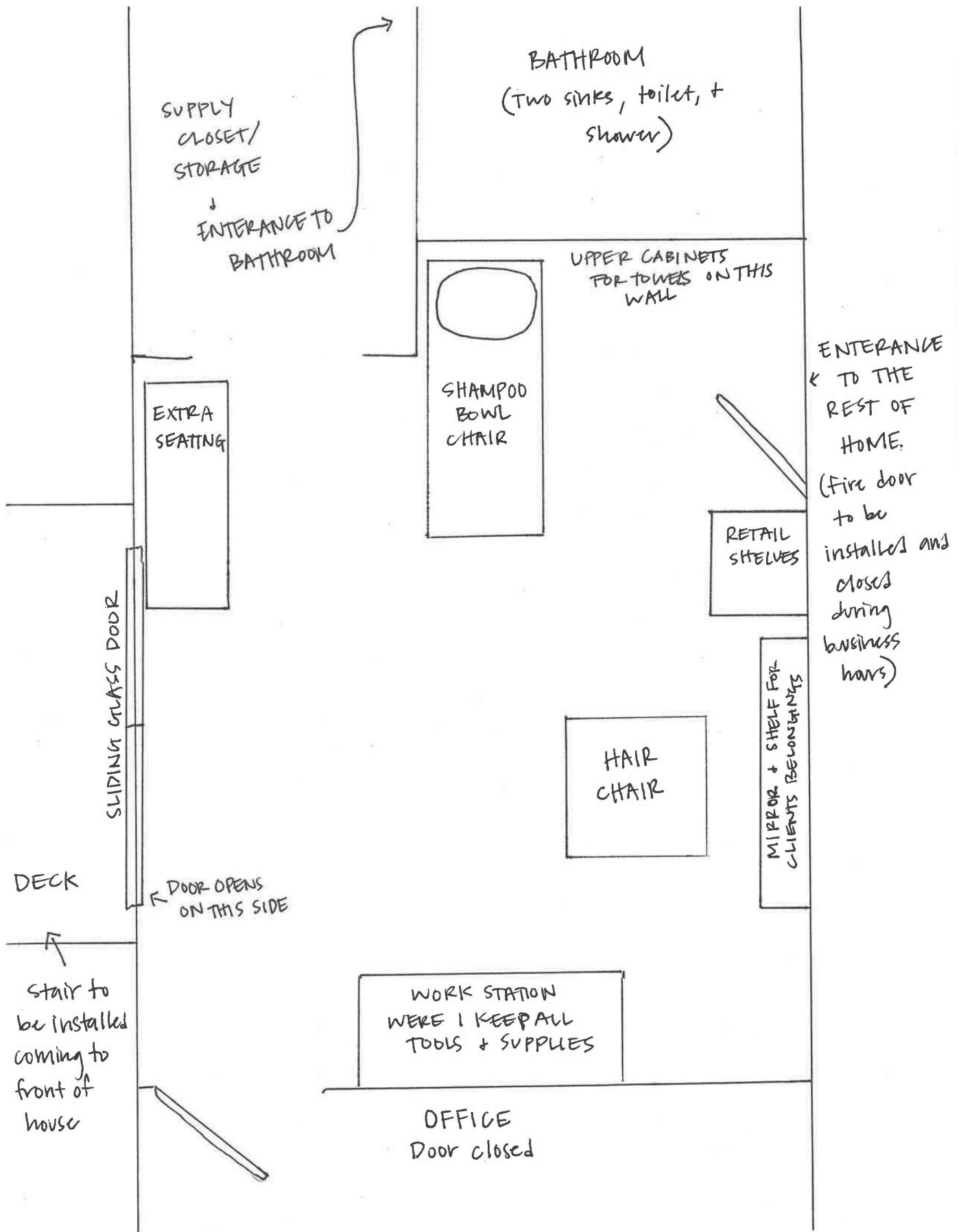


HOME OCCUPATION QUESTIONNAIRE
(Attach a separate page if additional space is needed)

1. Describe your home occupation: Hair salon with one stylist chair and shampoo bowl chair. I work part time and am looking to have my business in my home to have more flexibility with my hours. I am wanting to create a professional space that meets all legal requirements
2. How many nonresident employees would work on-site? none
How many nonresident employees would work off-site? none
How often would off-site employees visit your home? never
3. What percentage of each level of your home's floor area, including the basement, would you use in conducting the home occupation? 5%
4. If the business would be in an accessory building, what percentage of that structure's floor area would be used? n/a
5. Where on the premises would the home occupation be conducted?
Upstairs in a room that has outside access through small deck (stairs to be put on before business opens)
6. Describe any changes in the outside appearance of the building or property, other than one wall-mounted sign of not more than two square feet?
Stairs added to small deck to gain access to the space. It's own separate entrance.
7. What percentage of gross sales would come from the sale of a product(s) produced off-site? n/a
8. How many customer or employee vehicles would be parked on the premises at any one time?
At most 2
9. Describe the type, payload capacity and number of each type of vehicle to be used in the home occupation and where they would be parked. n/a
10. What would be the average number of customers expected to visit the premises each week? 10-14
The average number of employee/subcontractor visits to the premises each week? 0
What time of day and which days of the week would you expect these visits to occur?
Evenings throughout the week (after 5pm) until 8 or 9pm at the latest. 10am - 2pm on Thursdays
11. Describe any delivery vehicles that will make deliveries or ship products from the property. Include the type, amount, hours and frequency of deliveries.
n/a

12. Describe the type of equipment, including ventilation systems, which would be used. Describe how you would keep the use of this equipment unnoticeable to your neighbors. n/a
13. Describe the amount and type of any chemicals, gasoline, hazardous substances or similar material that would be used. Also, describe where these materials will be stored. Just cleaning supplies kept hidden in cabinet clearly labeled
14. Describe how you would dispose of any hazardous materials. n/a IF I ever had any I would use Maplewood's guidelines and places for dumping





**MINUTES
MAPLEWOOD PLANNING COMMISSION**

7:00 P.M. Tuesday, May 17, 2022
City Hall, Council Chambers
1830 County Road B East

E. PUBLIC HEARING

1. Home Occupation License, Living Long Hair, 1973 Barclay Street

Michael Martin, Assistant Community Development Director, gave the report on the Home Occupation License for Living Long Hair, 1973 Barclay Street and answered questions of the Commission.

Chairperson Arbuckle opened the public hearing.

Kristi Long, the property owner/applicant for Living Long Hair, 1973 Barclay Street addressed and answered questions of the commission.

Maplewood Resident, Frances Juker, 1965 Barclay Street, spoke as a neighbor to the applicant. Ms. Juker requested to have the hours of operation 5:30 – 8:30 p.m., no weekends and by appointment only stated in the home occupation license documentation.

The applicant address those concerns and didn't think there were would be any issues. The commission did not think the stipulations needed to be included in the license. If there are issues in the future the city clerk can withhold the renewal of the home occupation license.

Chairperson Arbuckle closed the public hearing.

Commissioner Eads moved to approve the home occupation license for Living Long Hair Studio located at 1973 Barclay Street, subject to certain conditions of approval listed in the staff report.

Seconded by Commissioner Desai.

Ayes – All

The motion passed.

This item will go to the city council on June 13, 2022.

CITY COUNCIL STAFF REPORT

Meeting Date June 13, 2022

REPORT TO: Melinda Coleman, City Manager

REPORT FROM: Michael Martin, AICP, Assistant Community Development Director

PRESENTER: Jeff Thomson, Community Development Director

AGENDA ITEM: Conditional Use Permit Amendment and Setback Variance Resolution, MG McGrath Inc., 1387 Cope Avenue East

Action Requested: ☒ Motion ☐ Discussion ☐ Public Hearing

Form of Action: ☒ Resolution ☐ Ordinance ☐ Contract/Agreement ☐ Proclamation

Policy Issue:

MG McGrath is requesting a revision to its conditional use permit to allow exterior storage and a setback variance to construct 16 additional parking spaces on the Cope Avenue side of the lot located at 1387 Cope Avenue East.

Recommended Action:

Motion to approve a resolution for a conditional use permit amendment and a setback variance permitting exterior storage and a parking lot expansion for MG McGrath Inc.'s property located at 1387 Cope Avenue East.

Fiscal Impact:

Is There a Fiscal Impact? ☒ No ☐ Yes, the true or estimated cost is \$0

Financing source(s): ☐ Adopted Budget ☐ Budget Modification ☐ New Revenue Source
☐ Use of Reserves ☒ Other: N/A

Strategic Plan Relevance:

☐ Community Inclusiveness ☐ Financial & Asset Mgmt ☐ Environmental Stewardship
☐ Integrated Communication ☒ Operational Effectiveness ☐ Targeted Redevelopment

The city deemed the applicant's application complete on April 28, 2022. The initial 60-day review deadline for a decision is June 27, 2022. As stated in Minnesota State Statute 15.99, the city is allowed to take an additional 60 days if necessary to complete the review.

Background:

MG McGrath Inc. is requesting a revision to its conditional use permit (CUP) to allow exterior storage. In addition to the conditional use permit request, the applicant is requesting a setback variance to construct 16 additional parking spaces and a fence on the Cope Avenue side of the lot. Parking lots are required to be setback 15 feet from right-of-way; the applicant is requesting that the parking lot be within two feet of the right-of-way line.

Conditional Use Permit Amendment

When the original CUP was approved for this site in 1996, one of the conditions of approval stated *“there shall be no outdoor storage of any materials or equipment without approval of a revised conditional use permit by the City Council.”* The site currently has a large amount of exterior storage and the applicant needs to amend its CUP in order to continue this practice.

Staff believes if the city approves an amendment to the CUP to allow exterior storage on this site there needs to be parameters established to govern how storage occurs. The applicant’s narrative that was submitted with this request states they intend to store *“materials or equipment in an orderly and secured fashion, so as not to be visible from Hwy 36.”*

In addition, staff is recommending the applicant be required to submit a site plan for staff approval showing the location of exterior storage areas. The site plan shall ensure that no exterior storage can be viewed from Highway 36 and is setback at least 40 feet to the north from the south building line. The site plan shall also show the location of an enclosure, as all trash receptacles kept outside are required to be enclosed in a structure.

Setback Variance

The applicant is proposing to add 16 parking spaces along its south property line. City code requires parking lots to be setback at least 15 feet from a front property line. The proposed parking lot expansion would be setback two feet – thus requiring a 13 foot variance. To construct the parking lot expansion, seven trees would have to be removed. The applicant will be required to meet the city’s tree replacement requirements.

Larkin Dance Studio, the property to the east, has five parking spaces with a similar setback to what is being proposed by the applicant. The CUP that was originally approved for this site in 1996 did identify parking as a concern and stated the city council could require more parking if needed. The project in 1996 was approved with 30 fewer parking spaces than what city code would have required. The city has not identified parking as a concern currently, rather the applicant has.

Staff does believe the applicant faces practical difficulties in expanding parking on site given the configuration of the site. Staff is recommending the applicant provide additional screening between the expanded parking lot and Cope Avenue to shield headlight glare from the homes to the south.

Department Comments

Engineering

Please see Tyler Strong’s engineering report, dated April 27, 2022, attached to this report.

Commission Review

May 17, 2022: The planning commission held a public hearing – no speakers – and recommended approval of the project on a 5-1 vote.

Citizen Comments

Staff surveyed the 53 surrounding property owners within 500 feet of the proposed site for their opinion about this proposal. Staff did not receive any comments.

Reference Information

Site Description

Campus Size: 2.5 acres
Existing Land Use: Warehouse

Surrounding Land Uses

North: Highway 36
East: Larkin Dance Studio
South: Single family homes and Cope Avenue
West: Bruce Vento Trail and additional MG McGrath Facility

Planning

Existing Land Use: Mixed-Use - Community
Existing Zoning: Light Manufacturing

Previous Actions

June 24, 1996: The city council approved the CUP, a parking reduction waiver and the design plans for the building at 1387 Cope Avenue East.

Attachments:

1. Conditional Use Permit Amendment and Setback Variance Resolution
2. Overview Map
3. 2040 Future Land Use Map
4. Zoning Map
5. Applicant's Narratives
6. Site Plan
7. Engineering Report, dated April 27, 2022
8. Draft Planning Commission Minutes, May 17, 2022
9. Applicant's Plans (separate attachment)

CONDITIONAL USE PERMIT AMENDMENT AND SETBACK VARIANCE RESOLUTION

BE IT RESOLVED by the City Council of the City of Maplewood, Minnesota, as follows:

Section 1. Background.

1.01 Tim Sauro, of MG McGrath, has requested approval of a conditional use permit amendment to allow exterior storage.

1.02 The applicant has also requested approval of a setback variance of 13 feet to expand its parking lot.

1.03 The property is located at 1387 Cope Avenue East and is legally described as:

The north 1/2 of the southwest 1/4 of section 10. Township 29. Range 22. Except the east 39 acres. Except that part lying west of the easterly right of way line of the northern pacific railroad. And except that part lying north of the southerly right of way line of highway no. 36 as now located:

Excepting therefrom. The following described parcel:

Commencing at the center of said section 10. Thence southerly along the east line of the southwest 1/4 a distance of b4b.3 feet to the intersection of the southerly right-of-way line of trunk highway no. 36. Thence westerly along the said southerly right-of-way line a distance of 1196.20 feet. Thence deflecting to the left 90 degrees and along the said right-of-way line a distance of 25 feet, thence deflecting to the right 90 degrees and along said right-of-way line a distance of 93.46 feet to an iron, said point being the intersection of west line of the east 39 acres and the said trunk highway no. 36 southerly right-of-way line. Thence westerly along said right-of-way line a distance of 233.30 feet. Thence southerly and parallel with the west line of the east 39 acres a distance of 250.00 feet to the point of beginning. Thence continuing along the same line a distance of 169.15 feet to a point on the south line of the said north 1/2 of the southwest 1/4 of section 10. Thence easterly along the said south line a distance of 233.30 feet to a point on the west line of the said east 39 acres, thence northerly along said west line a distance of 188.86 feet. Thence westerly parallel with the said southerly right-of-way line a distance of 233.30 feet to the point of beginning.

And

Excepting therefrom the following described parcel:

Commencing at the center of said section 10. Thence southerly along the east line of the southwest 1/4 a distance of b48.3 feet to the intersection of the southerly right-of-way line of trunk highway no. 36, thence westerly along the said southerly right-of-way line a distance of 1196.20 feet. Thence deflecting to the left 90 degrees and along said right-of-way line a distance of 25 feet. Thence deflecting to the right 90 degrees and along said right-of-way line a distance of 93.46 feet to an iron. Said point being the intersection of west line of the east 39 acres and the said trunk highway no. 36 southerly right-of-way line and the point of beginning. Thence westerly along said right-of-way line a distance of 233.30 feet. Thence southerly and

parallel with the west line of the east 39 acres a distance of 250.00 feet. Thence easterly and parallel with the southerly right-of-way line a distance of 233.30 feet to a point on the west line of the east 39 acres. Thence northerly along said west line a distance of 250 feet to the point of beginning.

Section 2. Standards.

2.01 City Ordinance Section 44-512(4) requires a Conditional Use Permit for the exterior storage of goods or materials.

2.02 General Conditional Use Permit Standards. City Ordinance Section 44-1097(a) states that the City Council must base approval of a Conditional Use Permit on the following nine standards for approval.

1. The use would be located, designed, maintained, constructed and operated to be in conformity with the City's Comprehensive Plan and Code of Ordinances.
2. The use would not change the existing or planned character of the surrounding area.
3. The use would not depreciate property values.
4. The use would not involve any activity, process, materials, equipment or methods of operation that would be dangerous, hazardous, detrimental, disturbing or cause a nuisance to any person or property, because of excessive noise, glare, smoke, dust, odor, fumes, water or air pollution, drainage, water run-off, vibration, general unsightliness, electrical interference or other nuisances.
5. The use would not exceed the design standards of any affected street.
6. The use would be served by adequate public facilities and services, including streets, police and fire protection, drainage structures, water and sewer systems, schools and parks.
7. The use would not create excessive additional costs for public facilities or services.
8. The use would maximize the preservation of and incorporate the site's natural and scenic features into the development design.
9. The use would cause minimal adverse environmental effects.

2.03 Variance Standard. City Ordinance Section 44-13 refers to state statute which states a variance may be granted from the requirements of the zoning ordinance when: (1) the variance is in harmony with the general purposes and intent of this ordinance; (2) when the variance is consistent with the comprehensive plan; and (3) when the applicant establishes that there are practical difficulties in complying with the ordinance. Practical difficulties mean: (1) The proposed use is reasonable; (2) the need for a variance is caused by circumstances unique to the property, not created by the property owner, and not solely based on economic conditions.

Section 3. Findings.

3.01 The proposal meets the specific conditional use permit standards.

3.02 The proposal meets the specific variance standards.

Section 4. City Review Process

4.01 The City conducted the following review when considering this conditional use permit amendment and setback variance requests.

1. On May 17, 2022, the planning commission held a public hearing. The city staff published a hearing notice in the Pioneer Press and sent notices to the surrounding property owners. The planning commission gave everyone at the hearing a chance to speak and present written statements. The planning commission recommended that the city council approve this resolution.
2. On June 13, 2022 the city council discussed this resolution. They considered reports and recommendations from the planning commission and city staff.

Section 5. City Council

5.01 The city council hereby _____ the resolution. Approval is based on the findings outlined in section 3 of this resolution. Approval is subject to the following conditions: (additions are underlined and deletions are crossed out):

1. All construction shall follow the site plan approved by the City. Prior to the construction of an expanded parking lot, the applicant must submit and receive approval of a 15-Day Minor Construction Project application.
2. The City Council may require additional parking in the future if the council determines that there is a need for additional parking on the site. This approval permits the addition of 16 additional parking spaces to be added to the south of the building.
3. The proposed construction must be substantially started within one year of Council approval or the permit shall become null and void. The Council may extend this deadline for one year.
4. The City Council shall review this permit in one year, ~~and at the Council's review it may require additional noise abatement.~~
5. ~~There shall be no outdoor storage of any materials or equipment without approval of a revised conditional use permit by the City Council.~~
5. The applicant must submit a site plan for staff approval that includes the following elements:
 - a. Locations of all exterior storage areas. Exterior storage is required to be setback at least 40 feet to the north from the south building line and out of view from Highway 36.

- b. Location of all trash enclosures. All trash receptacles stored outside are required to be kept inside an enclosure.
- 6. The expanded parking lot must be setback at least two feet from the front property line along Cope Avenue East.
- 7. All requirements of the engineering report, dated April 27, 2022, must be met.
- 8. The applicant must submit a screening plan for staff approval that includes landscaping between the expanded parking lot and Cope Avenue East.
- 9. Prior to any permits being issued for the parking lot expansion project, the applicant must meet all requirements of the city's tree preservation ordinance.

_____ by the City Council of the City of Maplewood, Minnesota, on June 13, 2022.

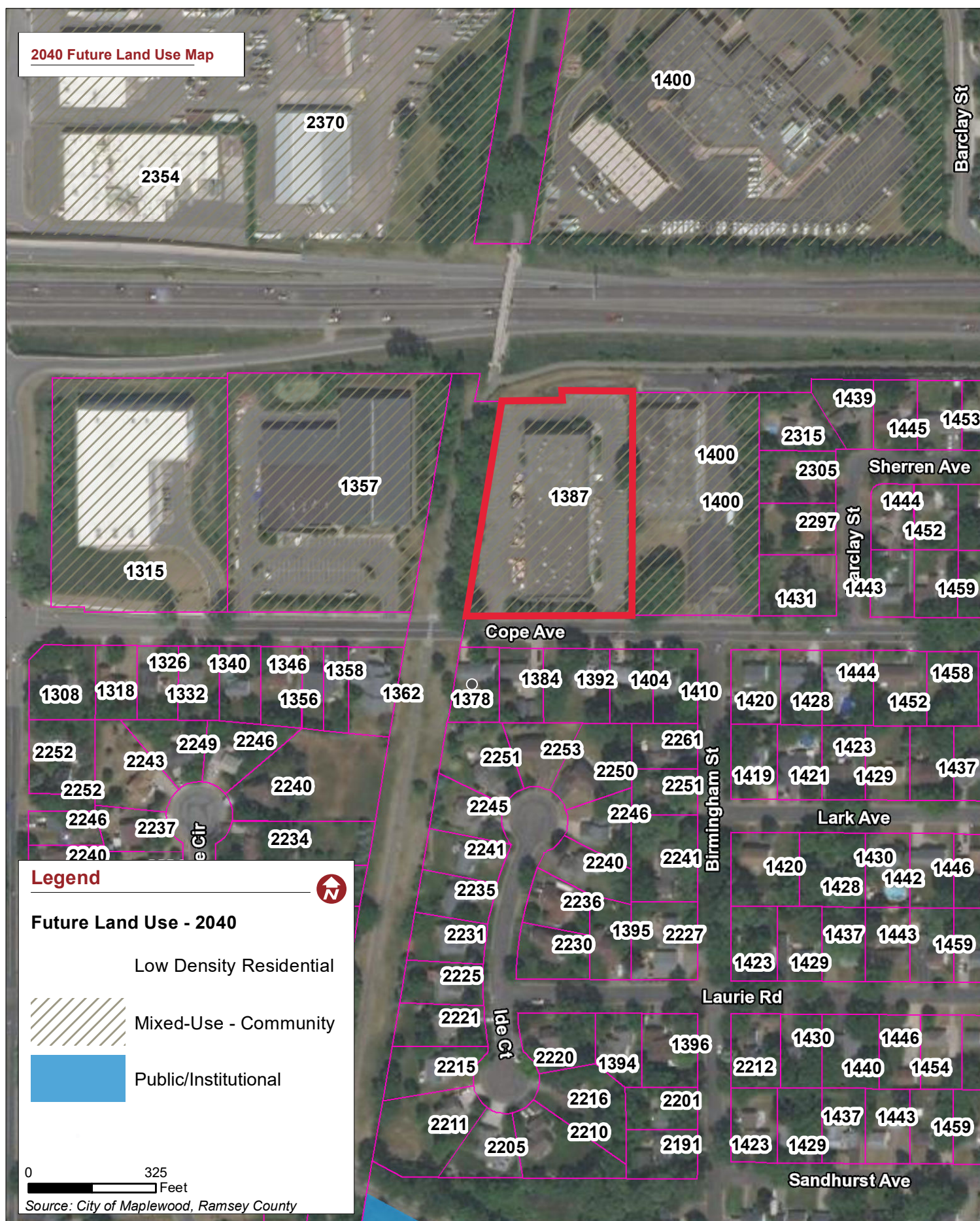


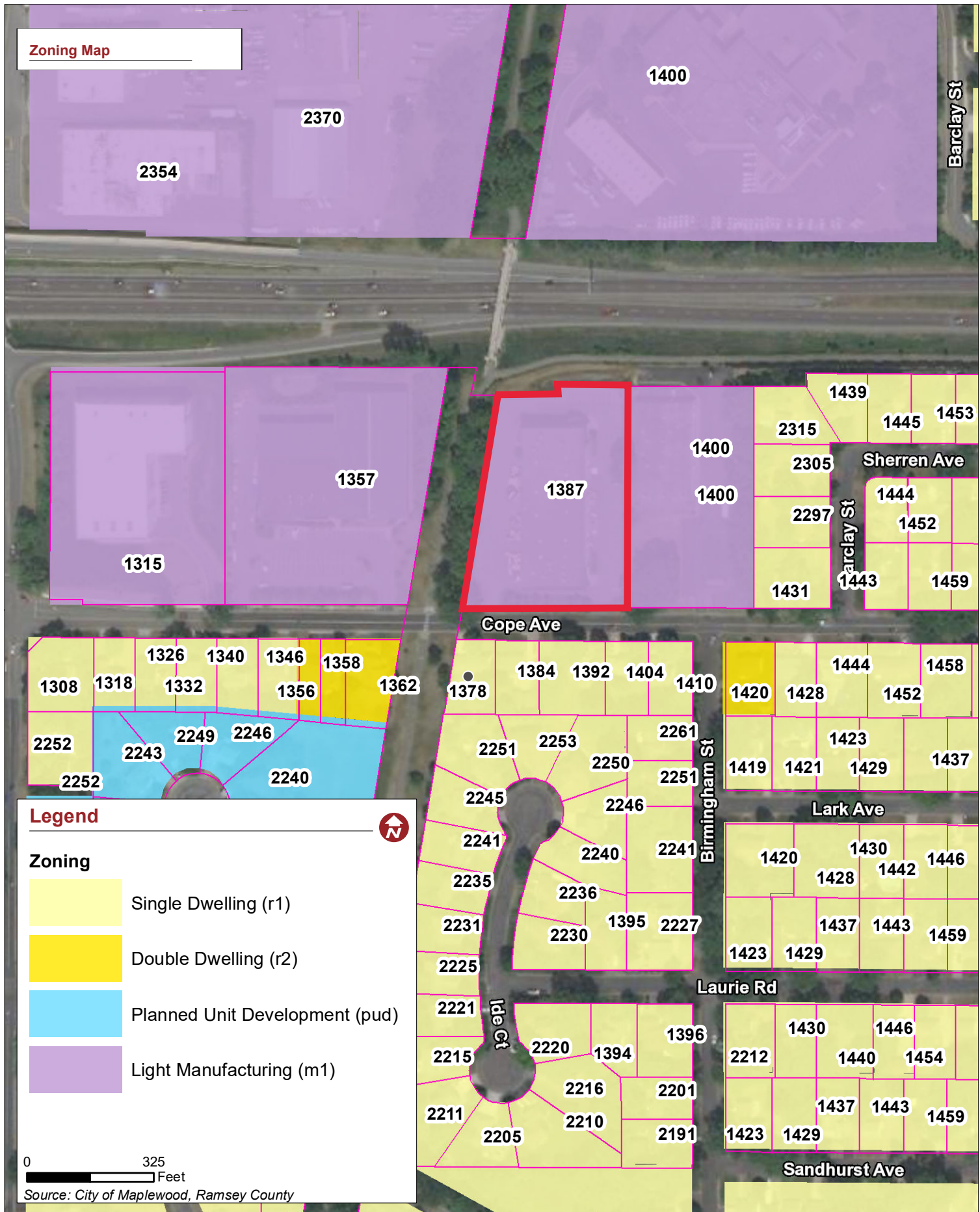
Maplewood

J2, Attachment 2

April 21, 2022









MG McGrath
GREAT PEOPLE. AMAZING RESULTS.

April 15, 2022

City of Maplewood Planning Commission and City Council
1902 County Road B East
Maplewood, MN 55109

RE: Conditional Use or PUD Application - Revision Request

To Whom It May Concern:

MG McGrath would like to request a revision to the previously issued Conditional Use Permit. We request an allowance for use of outdoor storage of materials or equipment in an orderly and secured fashion, so as not to be visible from Hwy 36.

In addition to this request to revise the current Conditional Use Permit, we are submitting a Variance Request to the City requesting approval to install additional parking and a fence on the Cope Avenue side of the lot. Ideally, we would complete this project in conjunction with the scheduled Cope Ave road construction, so as to reduce interruptions. If approved, these additional parking spaces would remove the need for the previous Parking Reduction Authorization approved by the City.

Approval of this revision request will allow MG McGrath to continue operating our business in a safe and orderly fashion and therefore continue to positively contribute to the community and City of Maplewood.

Thank you for your consideration.

Sincerely:

Tim Sauro



MG McGrath
GREAT PEOPLE. AMAZING RESULTS.

April 15, 2022

City of Maplewood Planning Commission and City Council
1902 County Road B East
Maplewood, MN 55109

To Whom It May Concern:

Additional language in response to Proposed Use of Property on MG McGrath's Inc.
Conditional Use Application:

1. Allowance for use of outdoor storage of materials or equipment in an orderly and secured fashion, so as not to be visible from Hwy 36.
2. Add additional parking spaces at south end of property, therefore reducing need for the previous Parking Reduction Authorization.

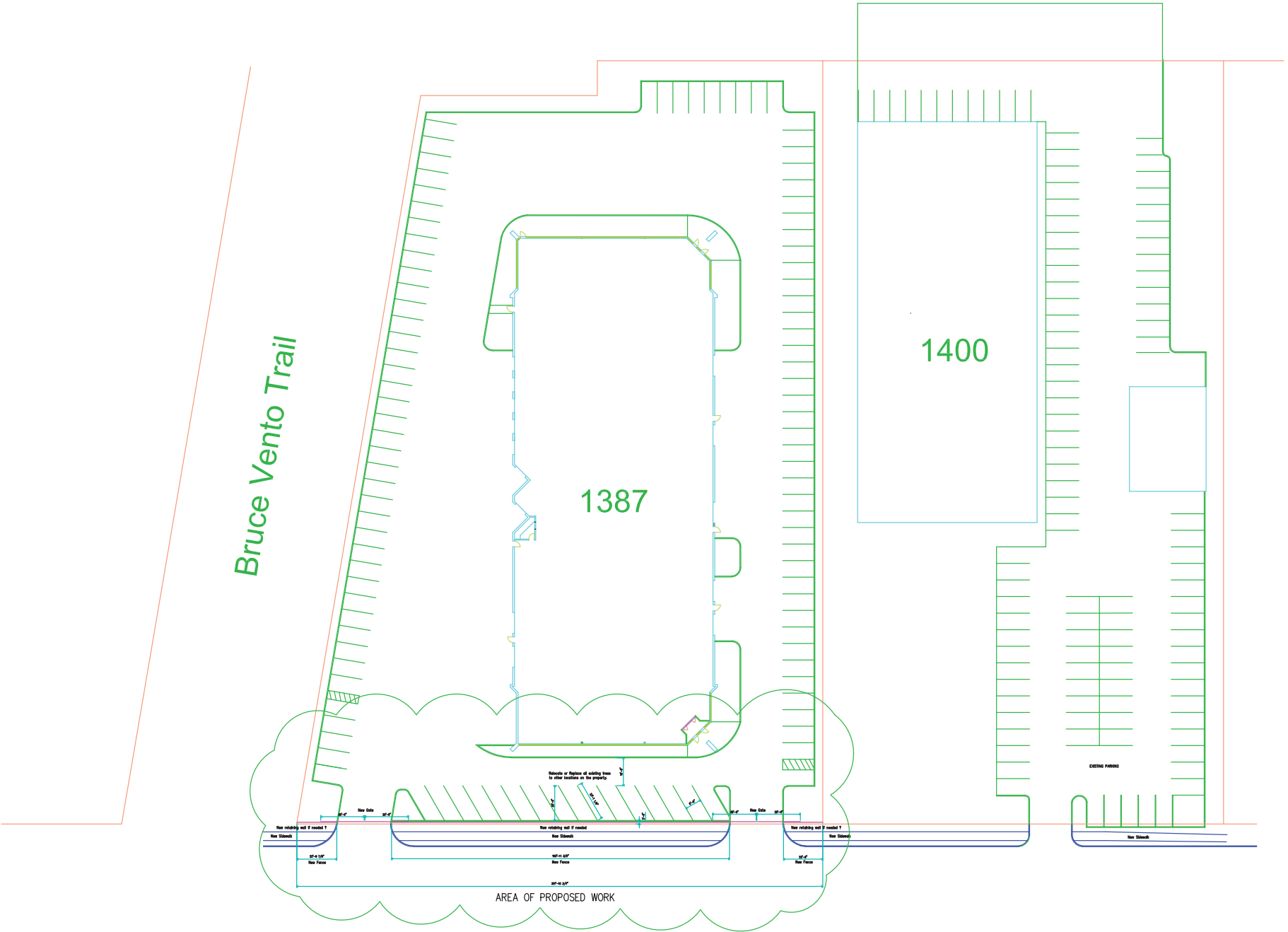
Thank you for your consideration.

Sincerely,

Tim Sauro

To: City of Maplewood Planning Commission and City Council. MG McGrath would like to add 16 parking stalls at the front of our building. We would like to do this in conjunction with the street work on Cope Ave that is being done this summer. We are also looking into adding a fence to the front of the property to protect the sidewalk traffic from the parked cars. We understand that we will need to relocate or replace the trees in the front that will be removed. McGrath will work with the city to come up with a plan for the new tree locations. We are asking for a zoning code variance to install the curb as close to the property line as possible. Currently drawn at 2'-0". This will look similar to the property to the East with parking at or beyond the property line. MG McGrath is looking forward to working with the city to come up with an agreeable solution to allow us to add this parking. Sincerely: Tim Sauro

A handwritten signature in black ink, appearing to read "Tim Sauro". The signature is fluid and cursive, with a prominent initial "T" and a long, sweeping underline.





Engineering Plan Review

Project: 1387 Cope Avenue Parking Lot Expansion

Project No: 22-15

Comments by: Tyler Strong – Civil Engineer I

Date: 4/27/2022

Plan set: Civil Plans dated: No date provided, see 21-28 folder for reviewed drawings

Reports: None

The applicant is proposing to add additional parking at 1387 Cope Avenue. The applicant is requesting a review of the current design.

As the amount of disturbance on this site is less than 0.5 acre and the project will create less than 5,000 square feet of new impervious surface, the applicant is not required to meet the City's stormwater quality requirements.

This review does not constitute a final review of the plans, as the applicant will need to submit construction documents for final review. The following are engineering review comments on the provided design and act as conditions prior to issuing permits.

Cope Avenue Improvements, City Project 21-06, will be taking place during the summer/fall of 2022. The City Project Manager will work with MG McGrath on implementing the parking lot design to fit the new street project layout.

Drainage and Stormwater Management

- 1) Indicate whether any storm sewer pipe/structures are proposed with the design of the new parking area.

Grading and Erosion Control

- 2) Provide grading/erosion control plan sheets for the new parking area.
 - a. Maximum earth grade 3:1 (H:V, 4:1 encouraged for ease of mowing)
 - b. Minimum earth grade 2.0%
 - c. Minimum bituminous pavement grade 1.0%
 - d. Minimum concrete curbing grade 0.5% (1.0% + encouraged)
- 3) Inlet protection devices shall be installed on all existing and proposed onsite storm sewer until all exposed soils onsite are stabilized.

- 4) Adjacent streets and parking areas shall be swept as needed to keep the pavement clear of sediment and construction debris.
- 5) All pedestrian facilities shall be ADA compliant.
- 6) A copy of the project SWPPP and NDPES Permit shall be submitted prior to the issuance of a grading permit.
- 7) The total grading volume (cut/fill) shall be noted on the plans.

Sanitary Sewer and Water Service

Other

- 8) The applicant shall satisfy the requirements of all other permitting agencies. Please provide copies of other required permits and approvals.
- 9) All construction work shall take place during city approved working hours 7AM – 7PM.

Public Works Permits

The following permits are required by the Public Works Department for this project. The applicant should verify the need for other City permits with the Building Department.

- 10) Grading and erosion control permit
- 11) Storm Sewer Permit (if proposing additional storm sewer pipe/structures with parking lot)
- 12) Parking Lot/Paving Permit

- END COMMENTS -

**DRAFT MINUTES
MAPLEWOOD PLANNING COMMISSION**

7:00 P.M. Tuesday, May 17, 2022
City Hall, Council Chambers
1830 County Road B East

E. PUBLIC HEARING

2. Conditional Use Permit Amendment and Setback Variance Resolution MG McGrath Inc., 1387 Cope Ave East

Michael Martin, Assistant Community Development Director, gave the report on the Conditional Use Permit Amendment and Setback Variance Resolution for MG McGrath Inc., 1387 Cope Ave East and answered questions of the commission.

Chairperson Arbuckle opened the public hearing.

Applicant, Tim Sauro of MG McGrath Inc., 1387 Cope Ave East, addressed and answered questions of the commission.

Chairperson Arbuckle closed the public hearing.

Commissioner Desai moved to approve a resolution for a conditional use permit amendment and setback variance permitting exterior storage and a parking lot expansion for MG McGrath Inc.'s property located at 1387 Cope Ave East.

Seconded by Commissioner Ige.

Ayes – Arbuckle, Dahm,
Desai, Ige, Yang

Nay - Eads

The motion passed.

Commissioner Eads stated he was uncomfortable with the amount of exterior storage here. He felt the parking lot extension seemed to be pretty minor input for the employees satisfaction verses what they have worked out with the other business during the day. He disapproves the need for more asphalt and tree removal and other environmental concerns.

This item will go to the city council on June 13, 2022.