

**AGENDA**  
**MAPLEWOOD CITY COUNCIL**  
7:00 P.M. Monday, June 12, 2023  
City Hall, Council Chambers  
Meeting No. 11-23

**A. CALL TO ORDER**

**B. PLEDGE OF ALLEGIANCE**

**C. ROLL CALL**

**D. APPROVAL OF AGENDA**

**E. APPROVAL OF MINUTES**

1. May 22, 2023 City Council Workshop Meeting Minutes
2. May 22, 2023 City Council Meeting Minutes

**F. APPOINTMENTS AND PRESENTATIONS**

1. Administrative Presentations
  - a. Council Calendar Update
2. Council Presentations
3. 2022 Annual Comprehensive Financial Report
4. MN Highway 36 Multimodal Corridor Study Update
5. Trash and Recycling Annual Review
6. Parks and Recreation Commission 2022 Annual Report
7. Environmental and Natural Resources Commission 2022 Annual Report
8. Legislative Update

**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 Approving the Capital Region Watershed District Local Government Unit Delegation
3. Local Lawful Gambling Permits for the Church of the Presentation of the Blessed Virgin Mary, 1725 Kennard Street
4. Resolution Establishing Administrative Penalties Regarding Violations of Tobacco License, Maplewood Tobacco LLC, 2251 Larpenteur Ave E
5. Purchase of Three 2023 Marked Police Vehicles
6. Reimbursement Agreement and Release of Claims for 2693 Red Splendor Circle East

**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. Resolution Providing for the Issuance and Sale of General Obligation Improvement Bonds, Series 2023A, \$2,125,000
2. Public Comment Discussion
3. City Council Retreat Summary
  - a. Approval of Mission Statement and Values
  - b. Acceptance of Summary Report

**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 22, 2023  
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
Chonburi Lee, 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**

None

**E. NEW BUSINESS**

**1. Discussion on Sidewalk and Trail Winter Maintenance Models**

Public Works Director Love gave the presentation and answered questions of the council.

No action required.

**F. ADJOURNMENT**

Mayor Abrams adjourned the meeting at 7:03 p.m.







\$ 1,008,096.68 Disbursements via debits to checking account dated 05/01/23 thru 05/14/23

\$ 1,447,731.06 Total Accounts Payable

PAYROLL

\$ 680,408.20 Payroll Checks and Direct Deposits dated 5/12/23

\$ 680,408.20 Total Payroll

\$ 2,128,139.26 GRAND TOTAL

Seconded by Councilmember Lee Ayes – All

The motion passed.

**2. North Fire Station Elevator Preventative Maintenance Agreement**

Councilmember Cave moved to approve the Elevator Preventative Maintenance Agreement with Otis Elevator Company for the North Fire Station.

Seconded by Councilmember Lee 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**

None

**J. NEW BUSINESS**

**1. Hearing – Third Tobacco Violation, Maplewood Tobacco LLC, 2251 Larpenteur Ave E**

Mayor Abrams outlined the hearing steps. City Clerk Sindt gave the staff report. Ben Loetscher, Attorney with Ferdinand F. Peters Law Firm, addressed the council and presented the appeal. City Attorney Batty provided additional information. Saif Aljumaili, Manager with Maplewood Tobacco LLC, answered questions.

Mayor Abrams moved to direct staff to prepare a resolution finding three violations have occurred within 36 months and requiring Maplewood Tobacco LLC, 2251 Larpenteur Ave E, to pay the mandatory fine of \$1000 within 30 days and to suspend sale of licensed product for 7 days beginning on 6/13/2023 through 6/19/2023, end of day.

Seconded by Councilmember Cave Ayes – All

The motion passed.

**K. AWARD OF BIDS**  
None

**L. ADJOURNMENT**

Mayor Abrams adjourned the meeting at 7:53 p.m.

DRAFT

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**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 26:**                    EDA Meeting: Review TIF Plan & Development Agreement with Reuter Walton  
    Council Meeting: Community Development Department Project Updates  
**August 14:**                Workshop: Preliminary 2024 Budget Review

**Council Comments:**

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

**Council Schedule for Maplewood Living through December 2023:**

Issue	Contributor	Due Date
July 2023	Juenemann	June 15, 2022
August 2023	Cave	July 17, 2023
September 2023	Villavicencio	August 17, 2023
November 2023	Lee	September 15, 2023
December 2023	Coleman	November 13, 2023



## 2023 Major Community Outreach Events

### **Touch a Truck**

Wednesday, June 14, 2023 (6–7:30 pm)  
YMCA Parking lot

### **Light it Up Maplewood (4<sup>th</sup> of July event)**

Tuesday, July 4, 2023 (4 – 11 pm)  
Hazelwood Park

### **Fishing with Friends**

Monday, July 17, 2023 (4 – 7 pm)  
Spoon Lake

### **July Celebrate Summer**

Wednesday, July 26, 2023 (6–7:30 pm)  
Afton Heights Park

### **National Night Out**

Tuesday August 1, 2023 (5 – 9 pm)  
City Wide Event

### **August Celebrate Summer**

Wednesday, August 23, 2023 (6–7:30 pm)  
Upper Afton Park

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager  
**REPORT FROM:** Joe Rueb, Finance Director  
**PRESENTER:** Joe Rueb, Finance Director  
**AGENDA ITEM:** 2022 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 2022 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 2022 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, 2022. 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, 2022



# DO MORE. City of Maplewood

## Audit and Financial Statement Presentation

December 31, 2022

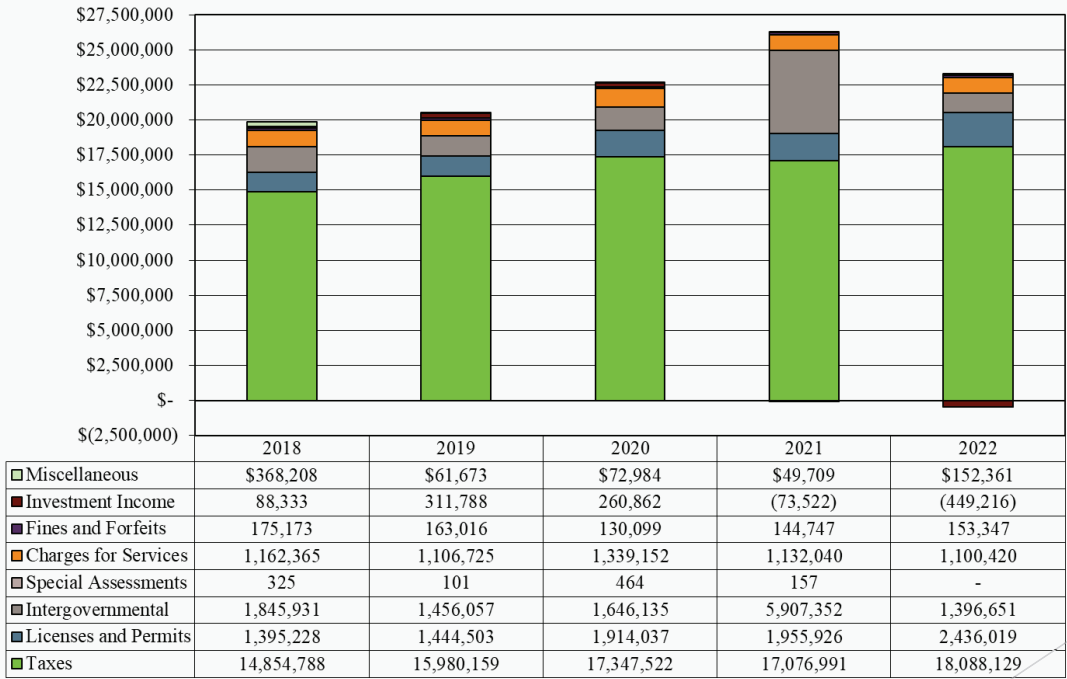
bergankDV



# Independent Auditor's Report

- Independent Auditor's Report "unmodified" or "clean" opinion.
- *Government Auditing Standards* – no significant deficiencies or material weaknesses in internal control
- Independent Auditor's Report on Minnesota Legal Compliance – no compliance findings

# General Fund Revenues



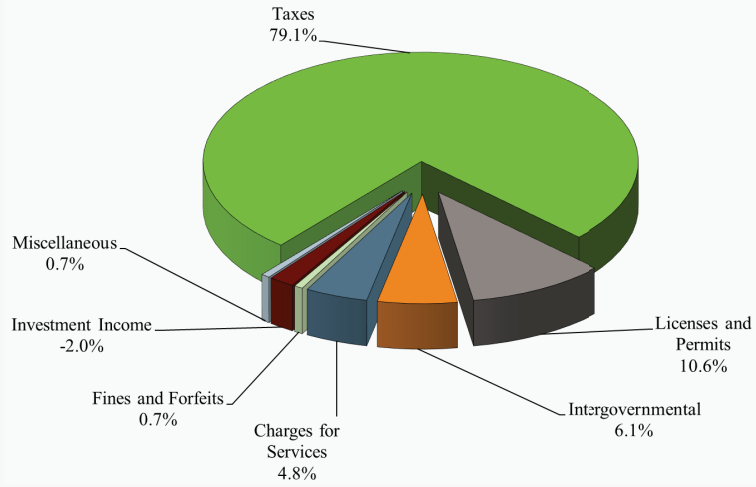
# General Fund

## Budget and Actual Revenues by Source

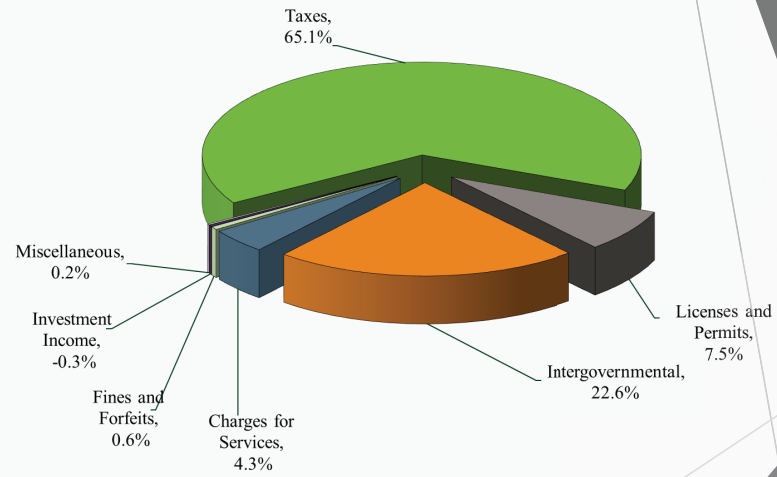
	Budget	Actual	Over/(Under) Budget	Percent
Taxes	\$ 18,185,680	\$ 18,088,129	\$ (97,551)	-0.5%
Licenses and permits	1,557,000	2,436,019	879,019	56.5%
Intergovernmental	1,288,300	1,396,651	108,351	8.4%
Charges for services	1,024,800	1,100,420	75,620	7.4%
Fines and forfeits	150,000	153,347	3,347	2.2%
Investment income	60,000	(449,216)	(509,216)	-848.7%
Miscellaneous	51,500	152,361	100,861	195.8%
Transfers and other sources	1,355,000	1,358,103	3,103	0.2%
<b>Total revenue and other financing sources</b>	<b>\$ 23,672,280</b>	<b>\$ 24,235,814</b>	<b>\$ 563,534</b>	<b>2.4%</b>

# General Fund Revenues

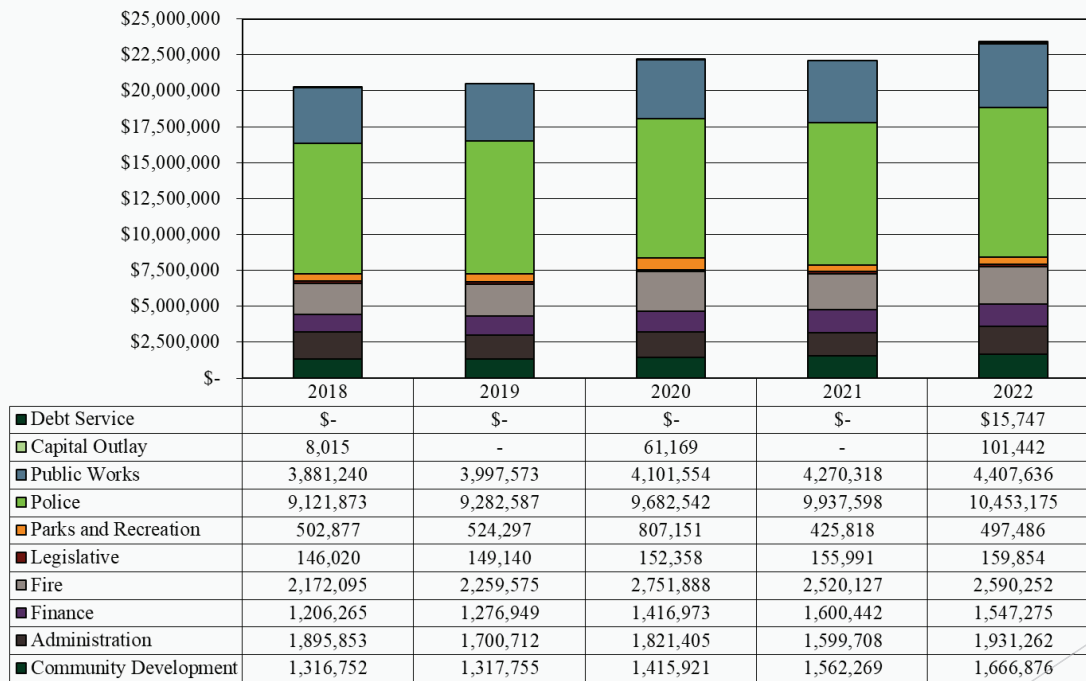
**2022 General Fund Revenues**



**2021 General Fund Revenues**



# General Fund Expenditures



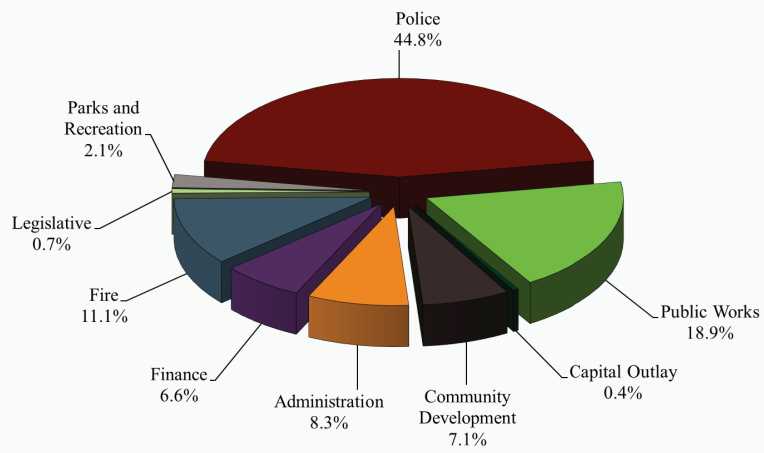
# General Fund

## Budget and Actual Expenditures by Function

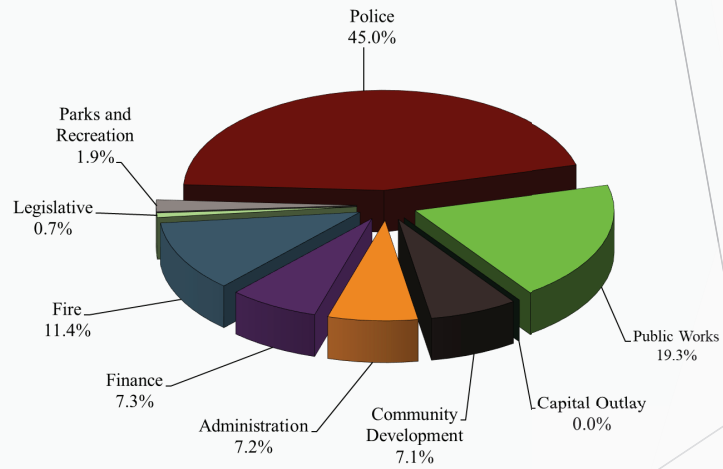
			Over/(Under)	
	Budget	Actual	Budget	Percent
Community Development	\$ 1,579,250	\$ 1,666,876	\$ 87,626	5.5%
Administration	1,931,690	1,931,262	(428)	0.0%
Finance	1,663,050	1,547,275	(115,775)	-7.0%
Fire	2,509,320	2,590,252	80,932	3.2%
Legislative	160,130	159,854	(276)	-0.2%
Parks and Recreation	506,580	497,486	(9,094)	-1.8%
Police	10,744,400	10,453,175	(291,225)	-2.7%
Public Works	4,537,860	4,407,636	(130,224)	-2.9%
Capital Outlay	-	101,442	101,442	0.0%
Debt Service	-	15,747	15,747	0.0%
Transfers to other funds	-	3,087,807	3,087,807	0.0%
<b>Total expenditures</b>	<b>\$ 23,632,280</b>	<b>\$ 26,458,812</b>	<b>\$ 2,826,532</b>	<b>12.0%</b>

# General Fund Expenditures

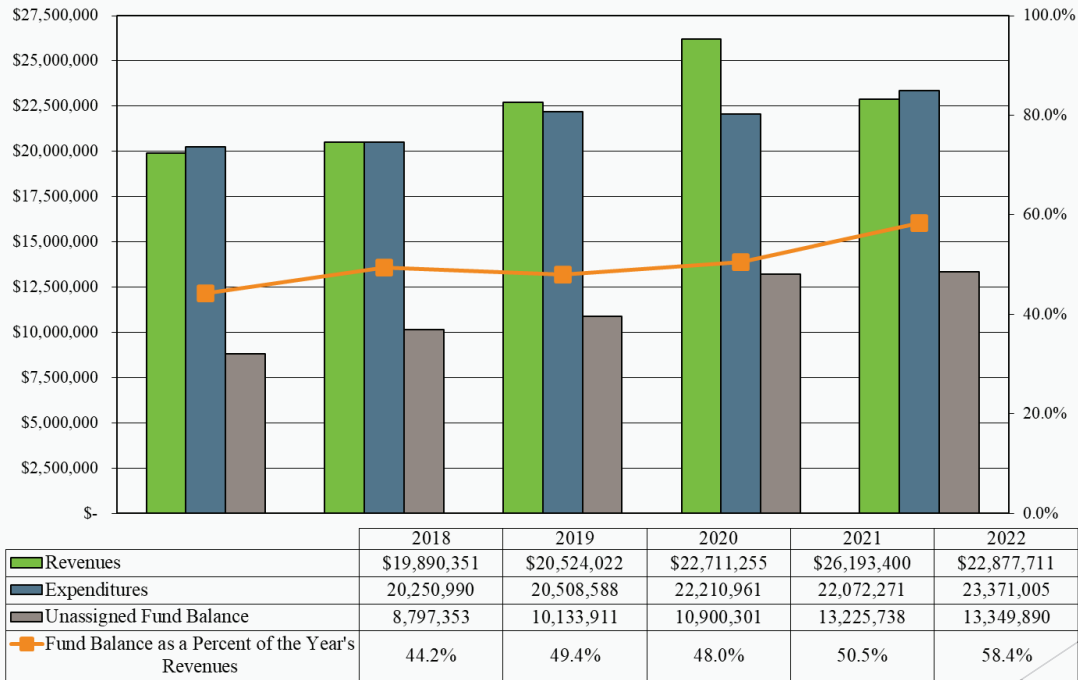
**2022 General Fund Expenditures**



**2021 General Fund Expenditures**

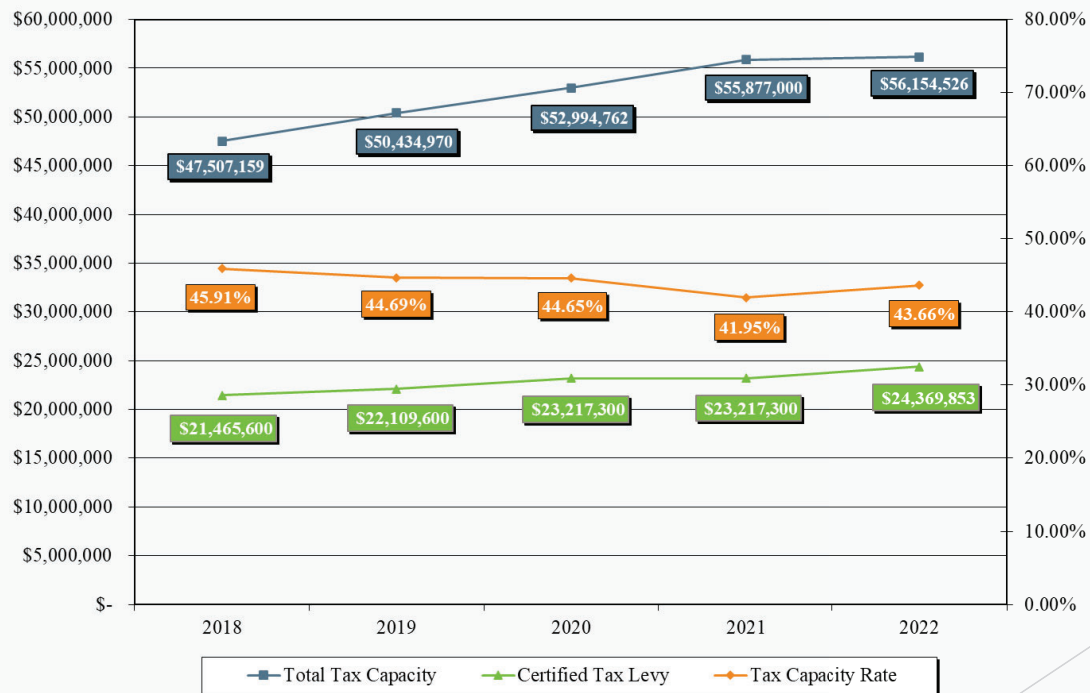


# General Fund Operations

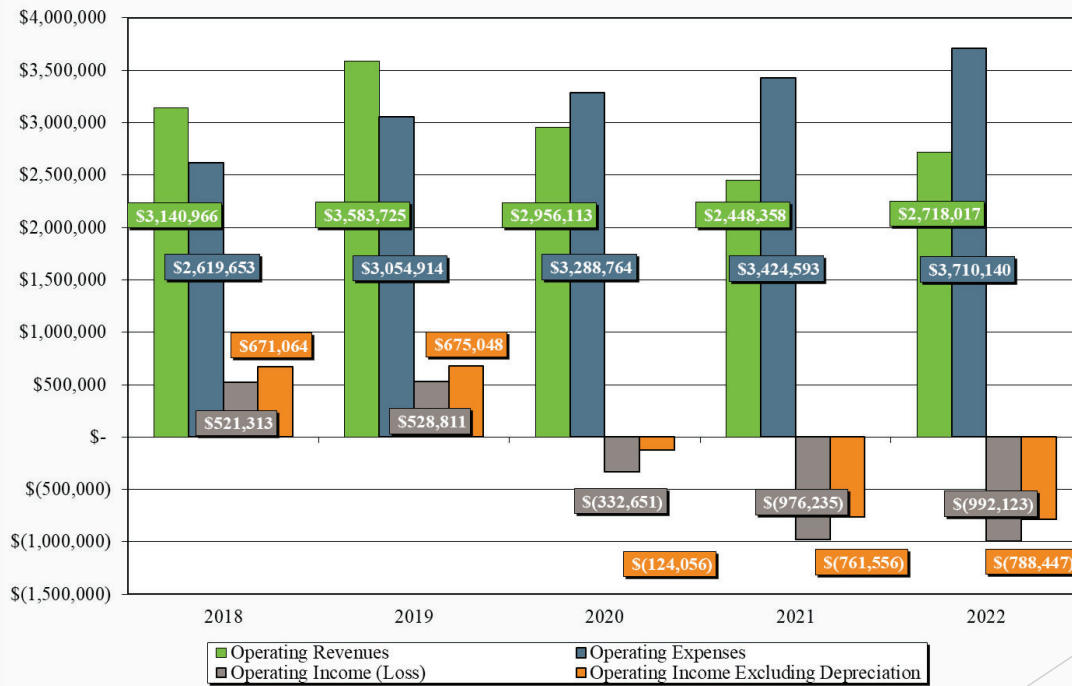




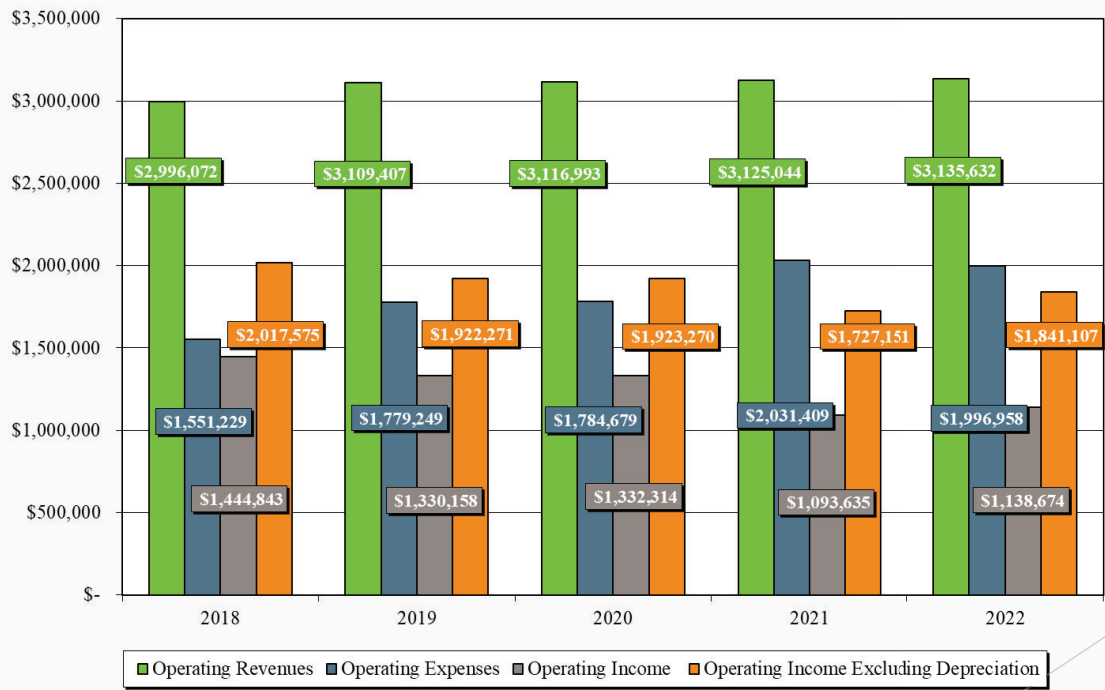
# Tax Capacity, Levy, and Rates



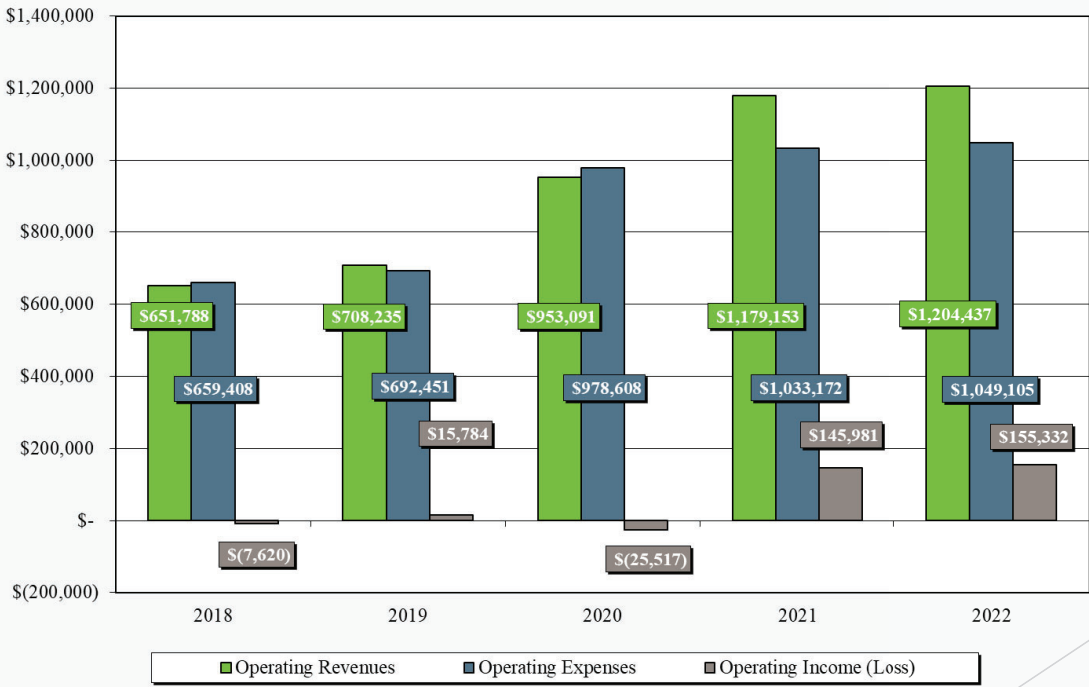
# Ambulance Service Fund Operations



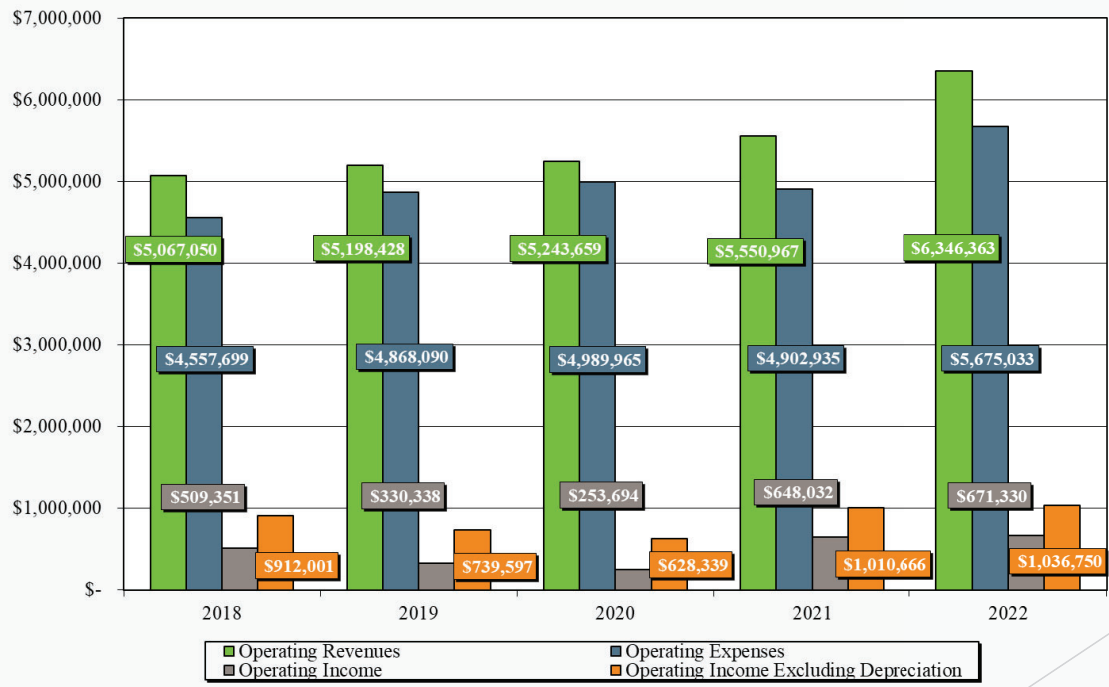
# Environmental Utility Fund Operations



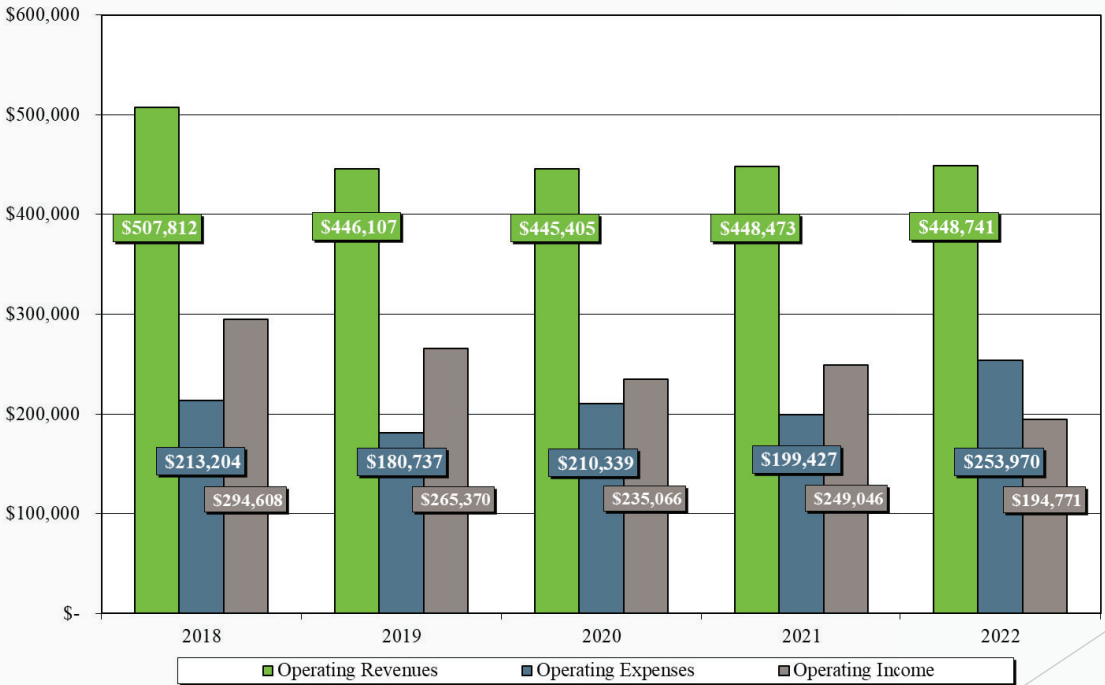
# Recycling Project Fund Operations



# Sanitary Sewer Fund Operations



# Street Light Utility Fund Operations



# Questions?

Andrew Grice

952-563-6800

[Andrew.Grice@berganKDV.com](mailto:Andrew.Grice@berganKDV.com)

 PROFESSIONAL SERVICES THE MIDWEST WAY  
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*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.**



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**City of Maplewood**  
**Communications Letter**  
**December 31, 2022**

**City of Maplewood  
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## 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, 2022, 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 31, 2023, 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 31, 2023

## **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, 2022. 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.

### **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.

### **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 2022. 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.



## **City of Maplewood Required Communication**

### **Qualitative Aspects of the City's Significant Accounting Practices (Continued)**

#### *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 and Amortization – The City is currently depreciating and amortizing 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 basic 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.

#### **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.

## **City of Maplewood Required Communication**

### **Uncorrected and Corrected Misstatements (Continued)**

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

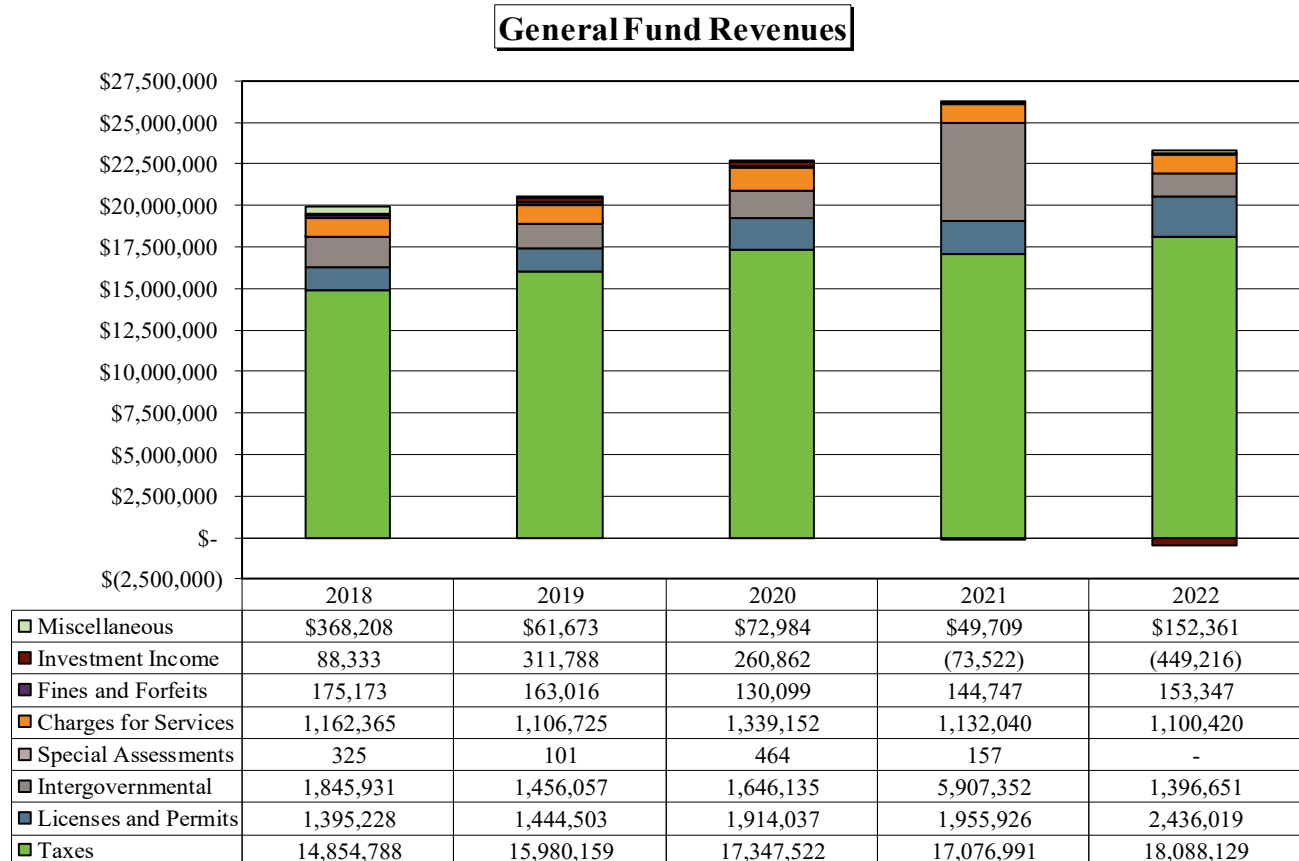
With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United 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 decreased \$3,315,689, or 12.7% during the year, from \$26,193,400 in 2021 to \$22,877,711 in 2022. The largest fluctuation was in intergovernmental revenue which decreased \$4,510,701 or 76.4%, due to the City receiving funds through the American Rescue Plan Act in the prior year. Licenses and permits increased \$480,093 or 24.5%, due to a hail storm causing increased roof permits in 2022. Taxes increased \$1,011,138 or 5.9%, due to an increase in General Fund levy. Investment Income decreased \$375,694 or 511% from 2021, primarily due to a negative market value adjustment due to rising interest rates in 2022.

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 \$24,235,814 were over the budget of \$23,672,280 by \$563,534, or 2.4%.

Licenses and Permits were over budgeted amounts by \$879,019. This was due to a hail storm causing an increase in roof permits and the City budgeting conservatively. Investment income was under budget \$509,216 due to market conditions being worse than expected at the end of the year. Revenues in all other categories were relatively consistent with budgeted amounts.

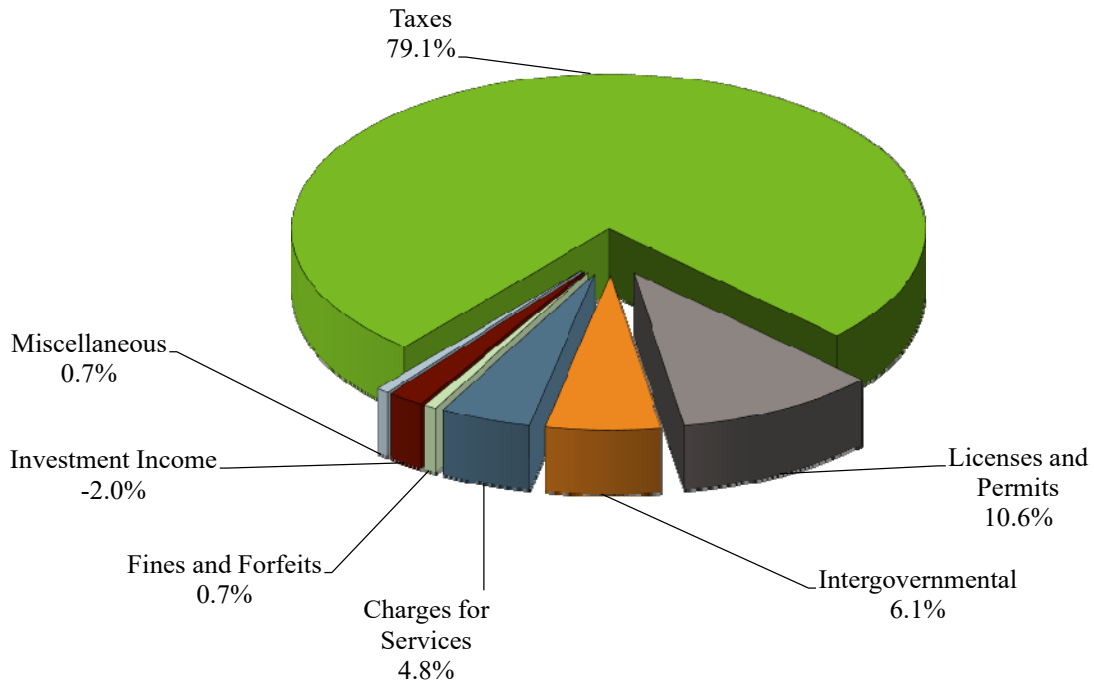
			Over/(Under)	
	Budget	Actual	Budget	Percent
Taxes	\$ 18,185,680	\$ 18,088,129	\$ (97,551)	-0.5%
Licenses and permits	1,557,000	2,436,019	879,019	56.5%
Intergovernmental	1,288,300	1,396,651	108,351	8.4%
Charges for services	1,024,800	1,100,420	75,620	7.4%
Fines and forfeits	150,000	153,347	3,347	2.2%
Investment income	60,000	(449,216)	(509,216)	-848.7%
Miscellaneous	51,500	152,361	100,861	195.8%
Transfers and other sources	1,355,000	1,358,103	3,103	0.2%
<b>Total revenue and other financing sources</b>	<b>\$ 23,672,280</b>	<b>\$ 24,235,814</b>	<b>\$ 563,534</b>	<b>2.4%</b>

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 2021 to 2022 as a result of decrease in intergovernmental revenue, charges for services, and investment income as discussed on the previous page. Overall, taxes accounted for 79.1% and 65.1% of General Fund revenue in 2022 and 2021, respectively.

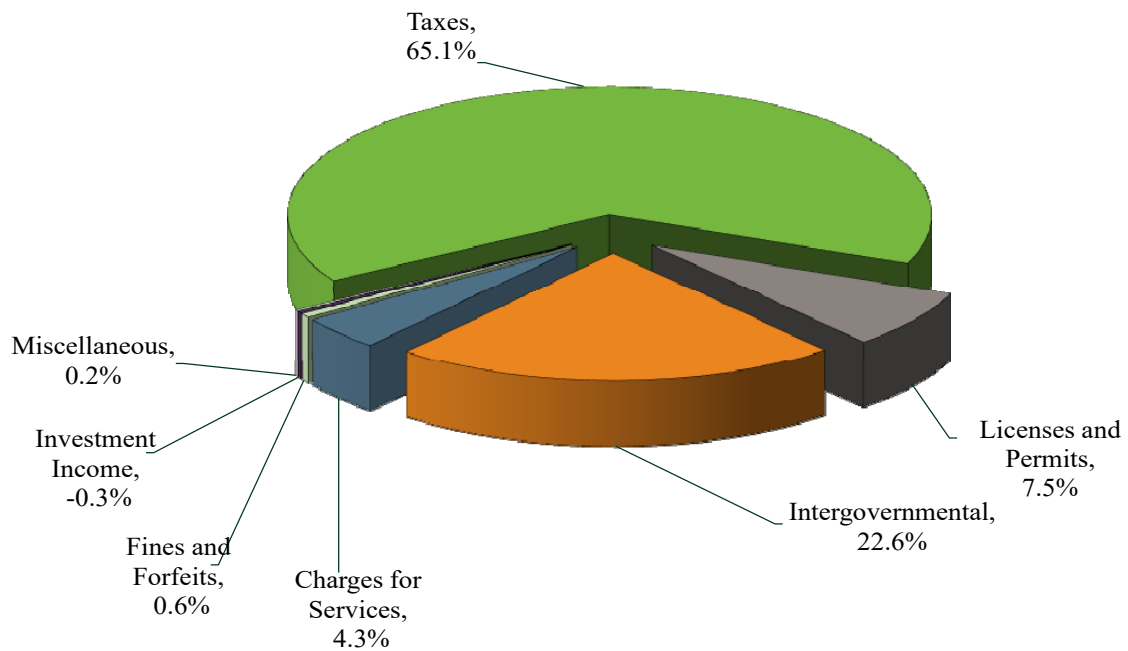
### City of Maplewood Financial Analysis

#### General Fund Revenues (Continued)

**2022 General Fund Revenues**



**2021 General Fund Revenues**

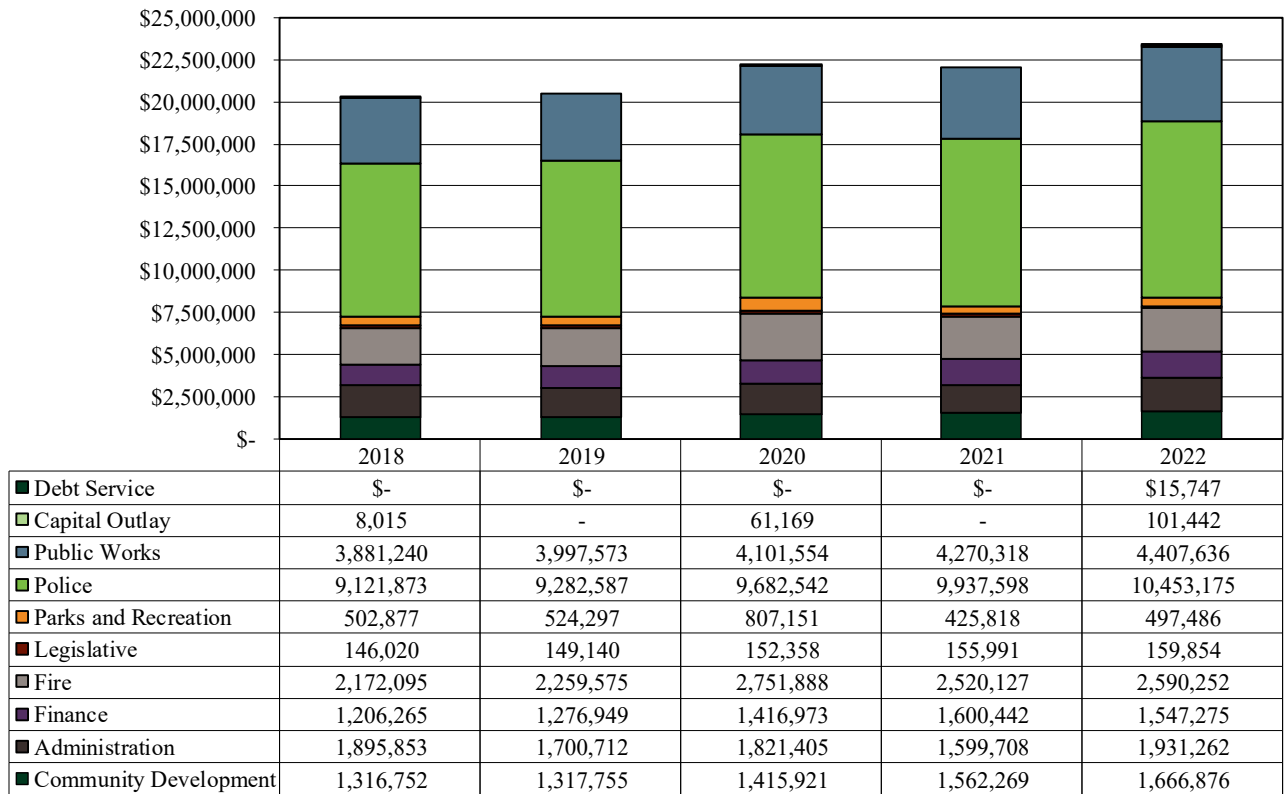


## City of Maplewood Financial Analysis

### General Fund Expenditures

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

**General Fund Expenditures**



General fund expenditures increased 5.81%, from \$22,072,271 in 2021 to \$23,371,005 in 2022. Administration increased \$331,554 due to increased wages and benefits including for election judges and increased fees for service. Police increased \$515,577 due to increased salaries and benefits, travel and training, and fees for service. 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 \$26,458,812 were over the budget of \$23,632,280 by \$2,826,532 or 12.0%.

Police expenditures had the largest variance as expenditures were under budget by \$291,225 or 2.7%, primarily due to staff vacancies. Expenditures in all other categories were all under budget and relatively consistent with budgeted amounts.

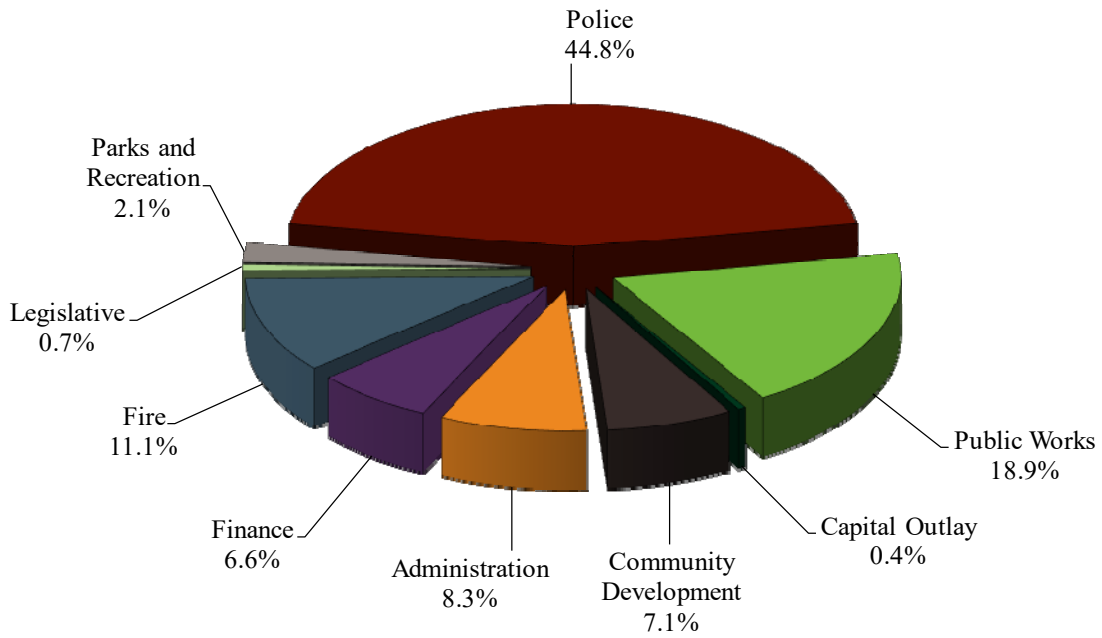
			Over/(Under)	
	Budget	Actual	Budget	Percent
Community Development	\$ 1,579,250	\$ 1,666,876	\$ 87,626	5.5%
Administration	1,931,690	1,931,262	(428)	0.0%
Finance	1,663,050	1,547,275	(115,775)	-7.0%
Fire	2,509,320	2,590,252	80,932	3.2%
Legislative	160,130	159,854	(276)	-0.2%
Parks and Recreation	506,580	497,486	(9,094)	-1.8%
Police	10,744,400	10,453,175	(291,225)	-2.7%
Public Works	4,537,860	4,407,636	(130,224)	-2.9%
Capital Outlay	-	101,442	101,442	0.0%
Debt Service	-	15,747	15,747	0.0%
Transfers to other funds	-	3,087,807	3,087,807	0.0%
<b>Total expenditures</b>	<b>\$ 23,632,280</b>	<b>\$ 26,458,812</b>	<b>\$ 2,826,532</b>	<b>12.0%</b>

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 19.4% of total expenditures.

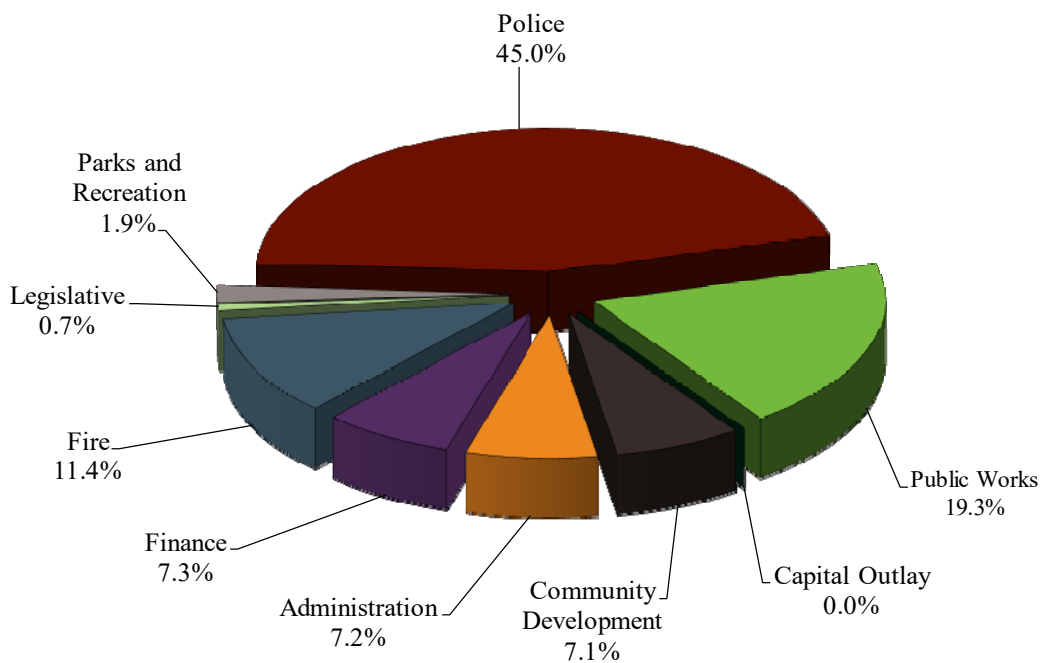
### City of Maplewood Financial Analysis

#### General Fund Expenditures (Continued)

**2022 General Fund Expenditures**



**2021 General Fund Expenditures**





## City of Maplewood Financial Analysis

### General Fund Operations

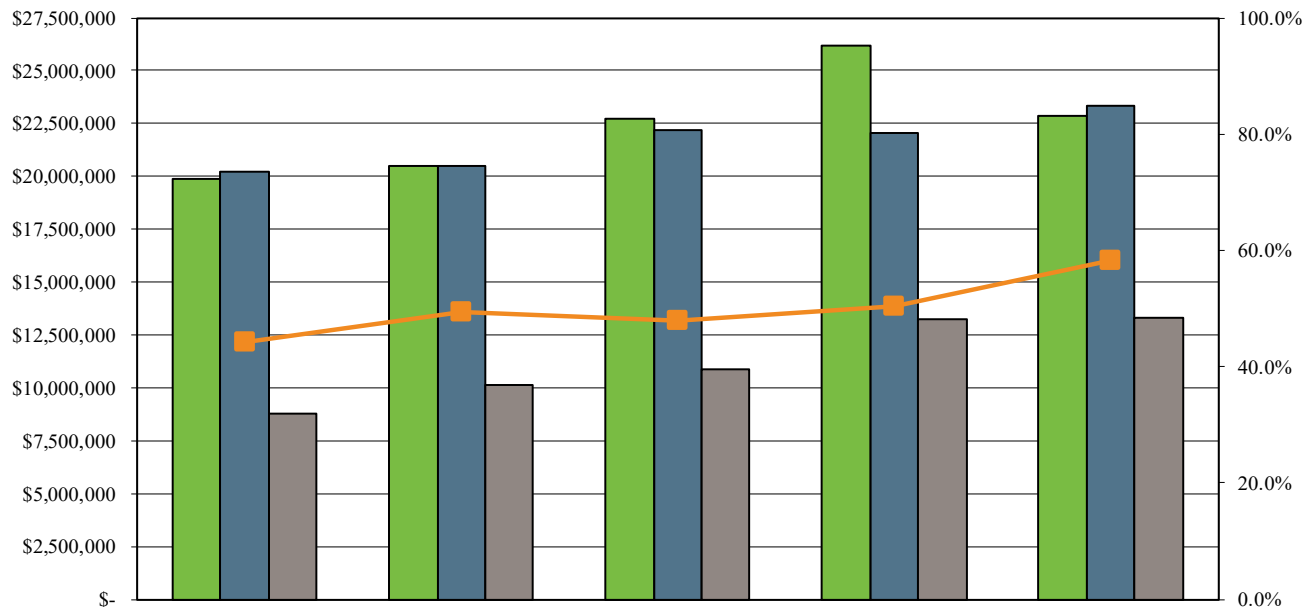
As illustrated in the following graph, expenditures exceeded revenues for the first time in the 3 years presented in 2022. Expenditures exceeded revenues in 2022 by \$493,294. After taking into consideration transfers and proceeds from the sale of capital assets, fund balance decreased \$2,155,309 from 2021 to 2022.

The unassigned fund balance of \$13,349,890 as of December 31, 2022, represents 58.4% of the current year's revenue. This amount grew from the prior year, despite overall fund balance declining. This was due to the utilization of a \$4.1 million committed fund balance for public safety.

The unassigned fund balance also represents 57.1% 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.

**General Fund Operations**



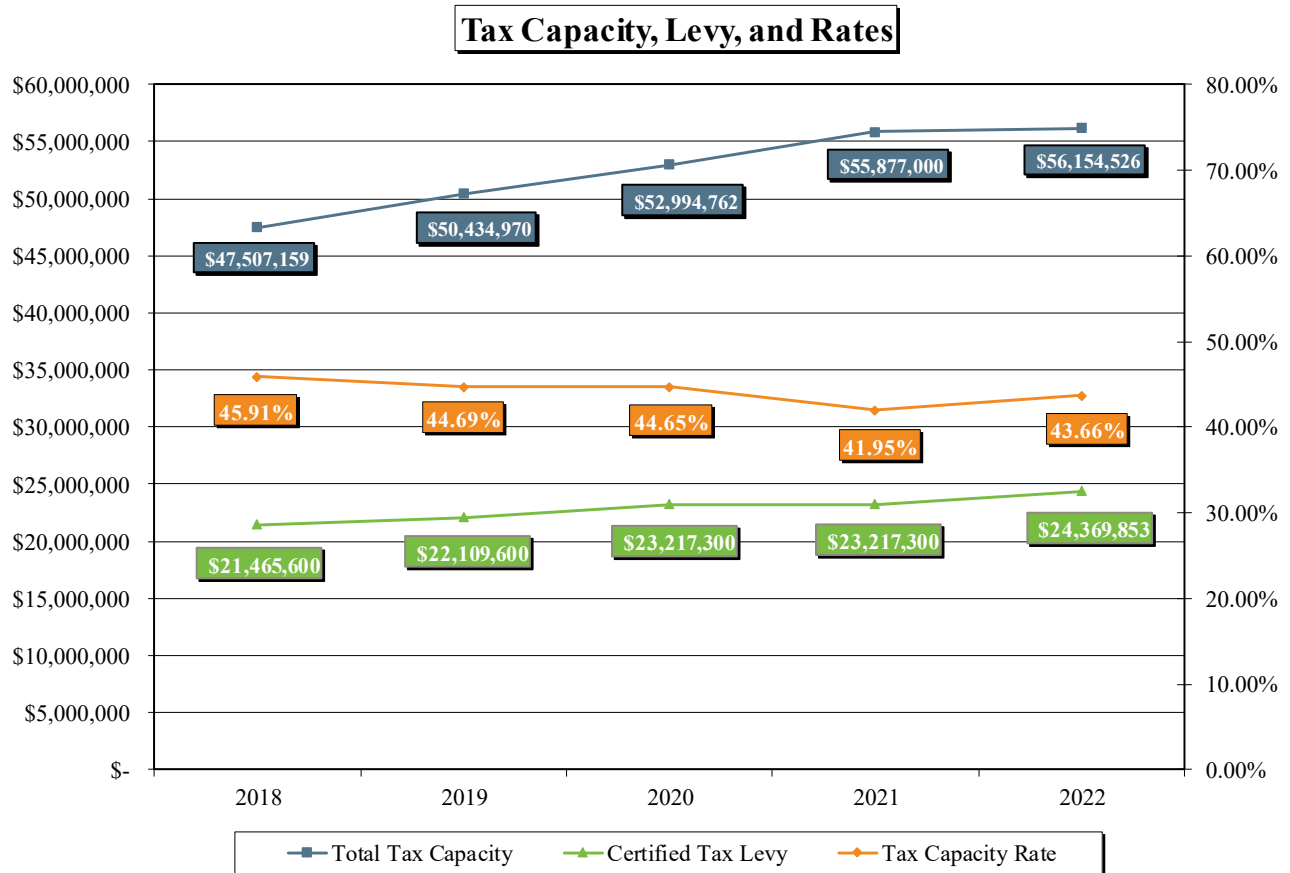
	2018	2019	2020	2021	2022
Revenues	\$19,890,351	\$20,524,022	\$22,711,255	\$26,193,400	\$22,877,711
Expenditures	20,250,990	20,508,588	22,210,961	22,072,271	23,371,005
Unassigned Fund Balance	8,797,353	10,133,911	10,900,301	13,225,738	13,349,890
Fund Balance as a Percent of the Year's Revenues	44.2%	49.4%	48.0%	50.5%	58.4%

## 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 2018 through 2022. 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 2021 to 2022 by \$277,526, or 0.50%. With an increasing tax capacity and 4.96% increase in the levy, the City's tax rate increased to 43.66%.



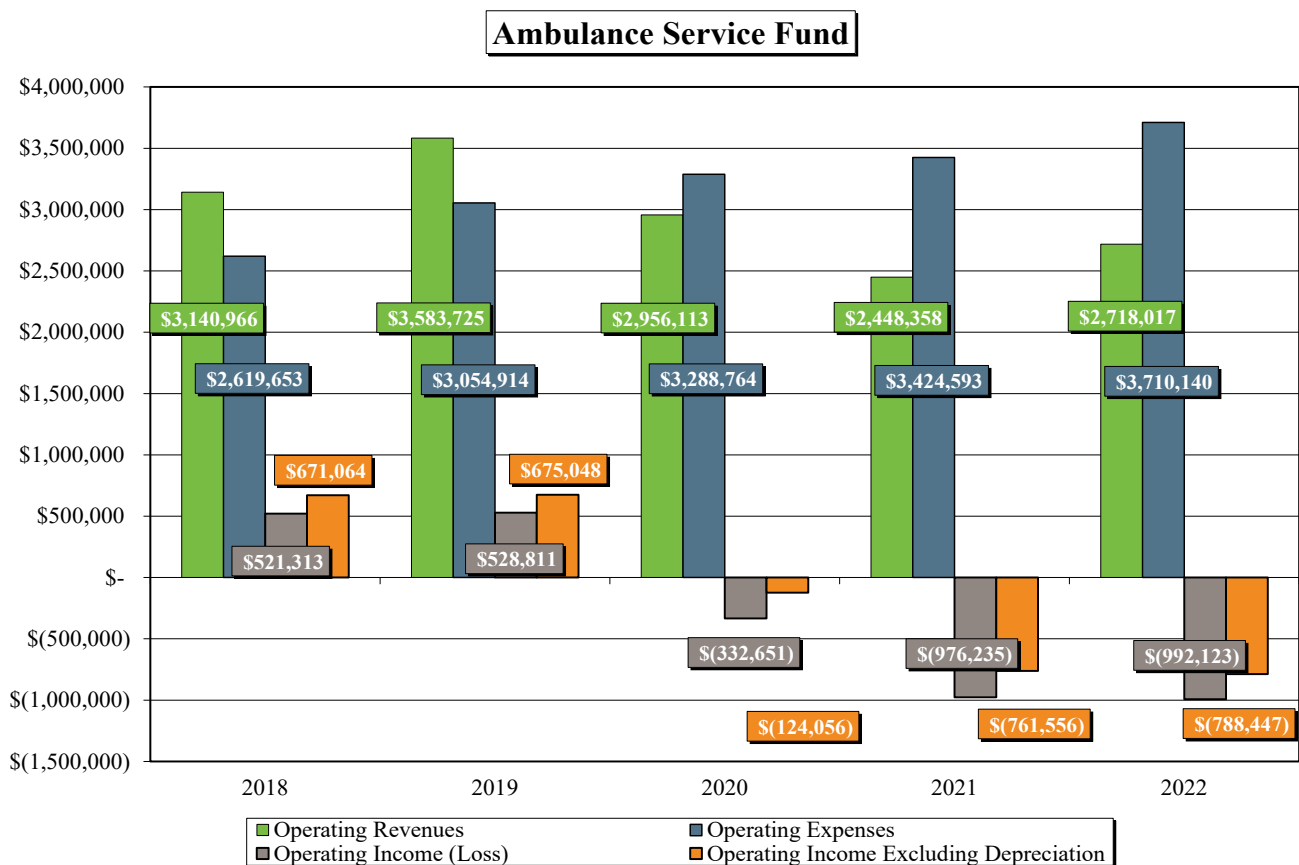
\* Property tax data was obtained from Ramsey County Department of Property Records and Revenue.

## 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 an operating loss for 2022 totaling \$992,123. Operating revenues increased \$269,659 due to ambulance runs being up. Operating expenses increased \$285,547 due to increased wages and overtime and in turn benefits. The fund also receives property taxes and intergovernmental grants classified as nonoperating revenue. The net position decreased from \$3,931,481 in 2021 to \$3,051,500 in 2022. The cash balance of the fund at December 31, 2022, was \$1,364,088 which was a decrease of \$381,598.



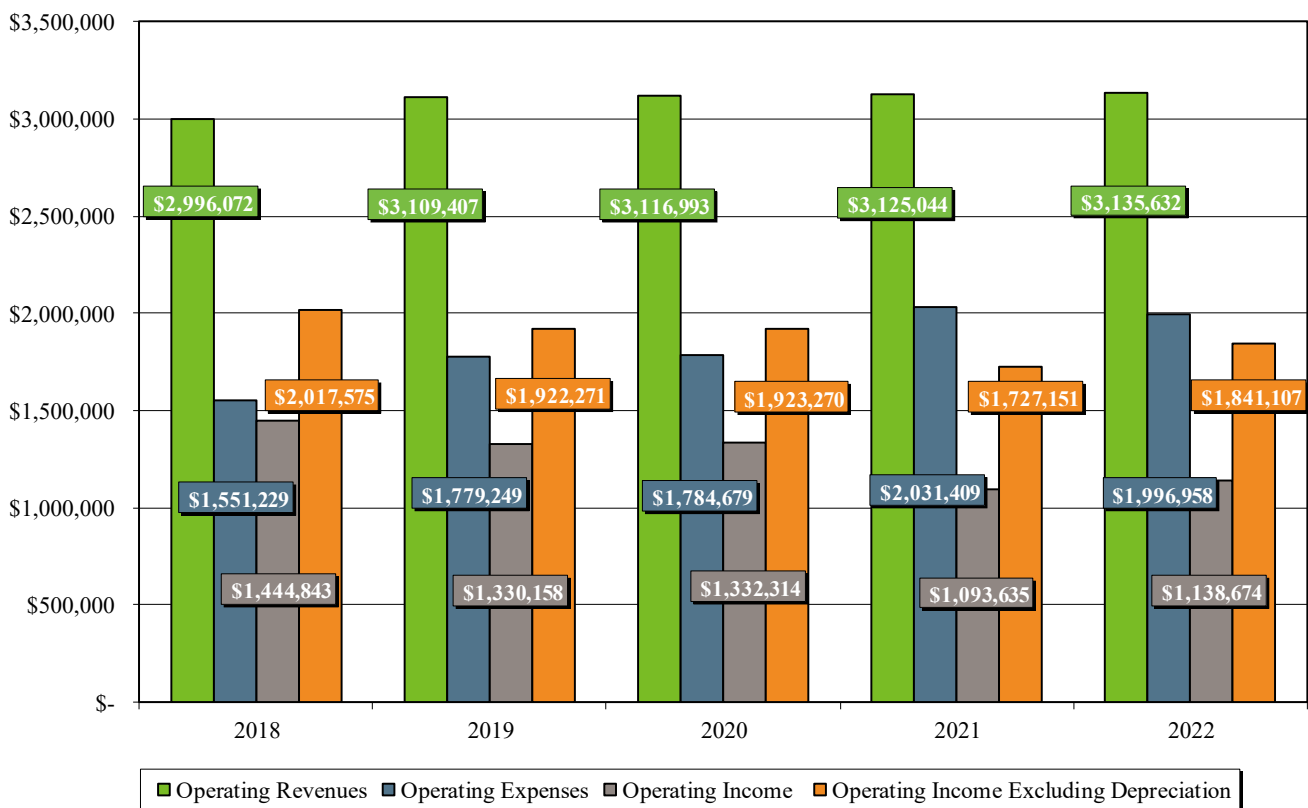
## City of Maplewood Financial Analysis

### 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 \$10,588, or 0.3%, in 2022. Operating expenses decreased \$34,451 from 2021. In 2022, this fund contributed \$170,000 to the General Fund for administrative fees, and \$2,406,865 to various Capital Improvement Funds and Debt Service Funds. The cash balance of the fund at December 31, 2022, was \$1,148,925, a decrease of \$958,160.

**Environmental Utility Fund**

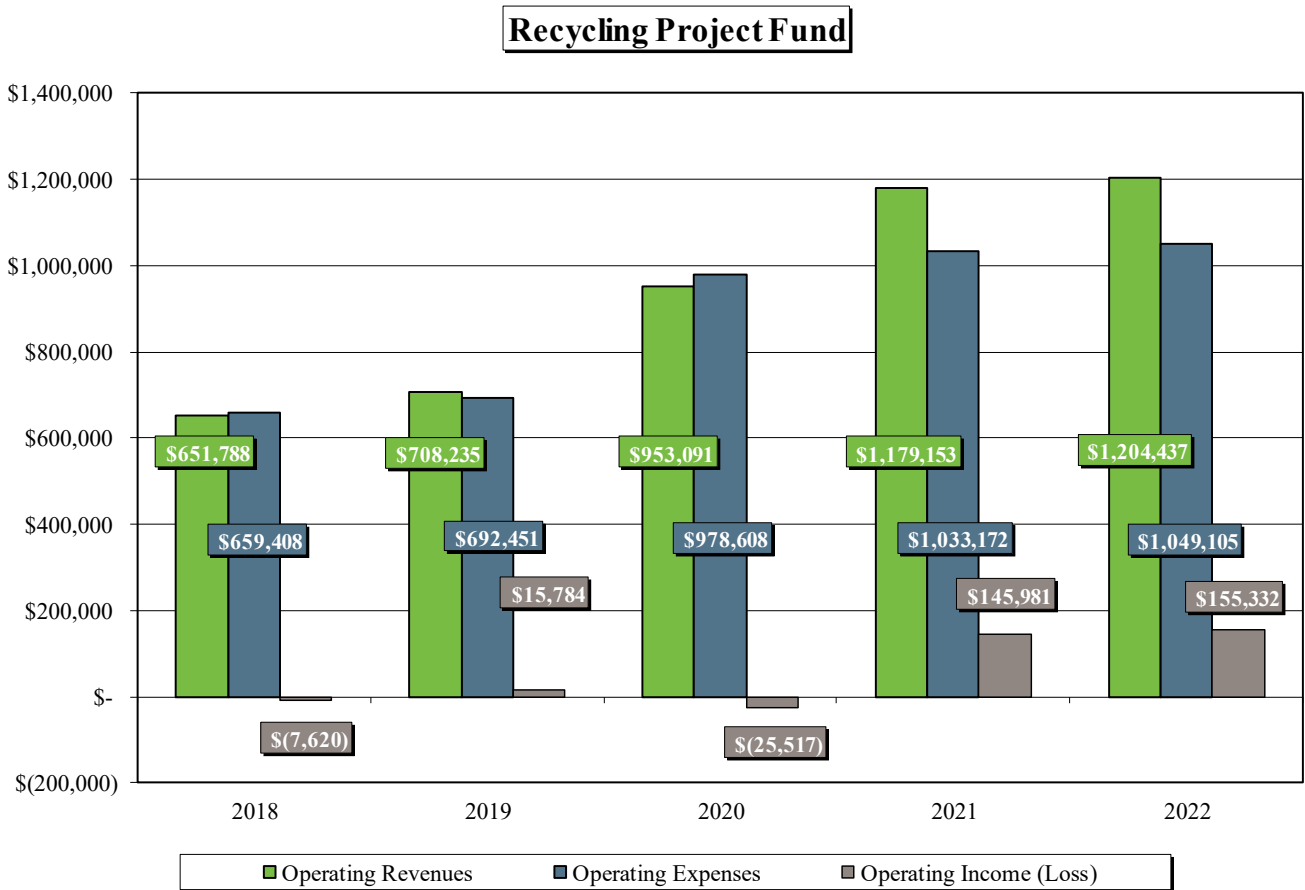


## City of Maplewood Financial Analysis

### 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 \$25,284, compared with the prior year, while operating expenses increased \$15,933. Operating revenues increased as a result of the City increasing recycling rates. After factoring transfers in and out of the fund, the net position increased in 2022 by \$201,152. The cash balance of the fund at December 31, 2022, was \$651,658, an increase of \$295,390.



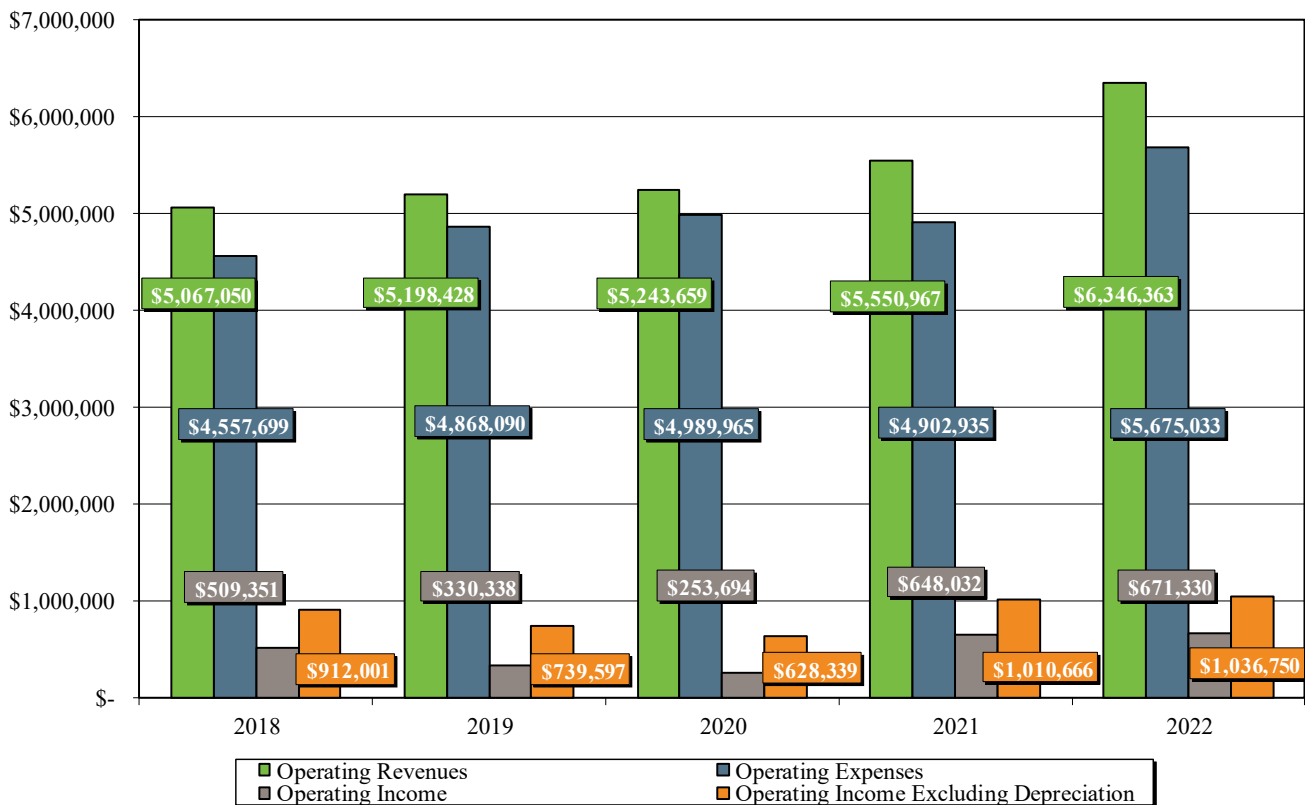
## City of Maplewood Financial Analysis

### Sanitary Sewer Fund

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

Operating revenues increased \$795,396 or 14.3% from 2021 due to increased rates. Operating expenses increased \$722,098 due to increased sewage treatment costs and increased pension expense. In 2022, this fund contributed \$390,000 to the General Fund for administrative fees and \$665,890 to various Capital Improvement Funds and Debt Service Funds. The cash balance of the fund at December 31, 2022, was \$2,547,610, an increase of \$164,608.

**Sanitary Sewer Fund**

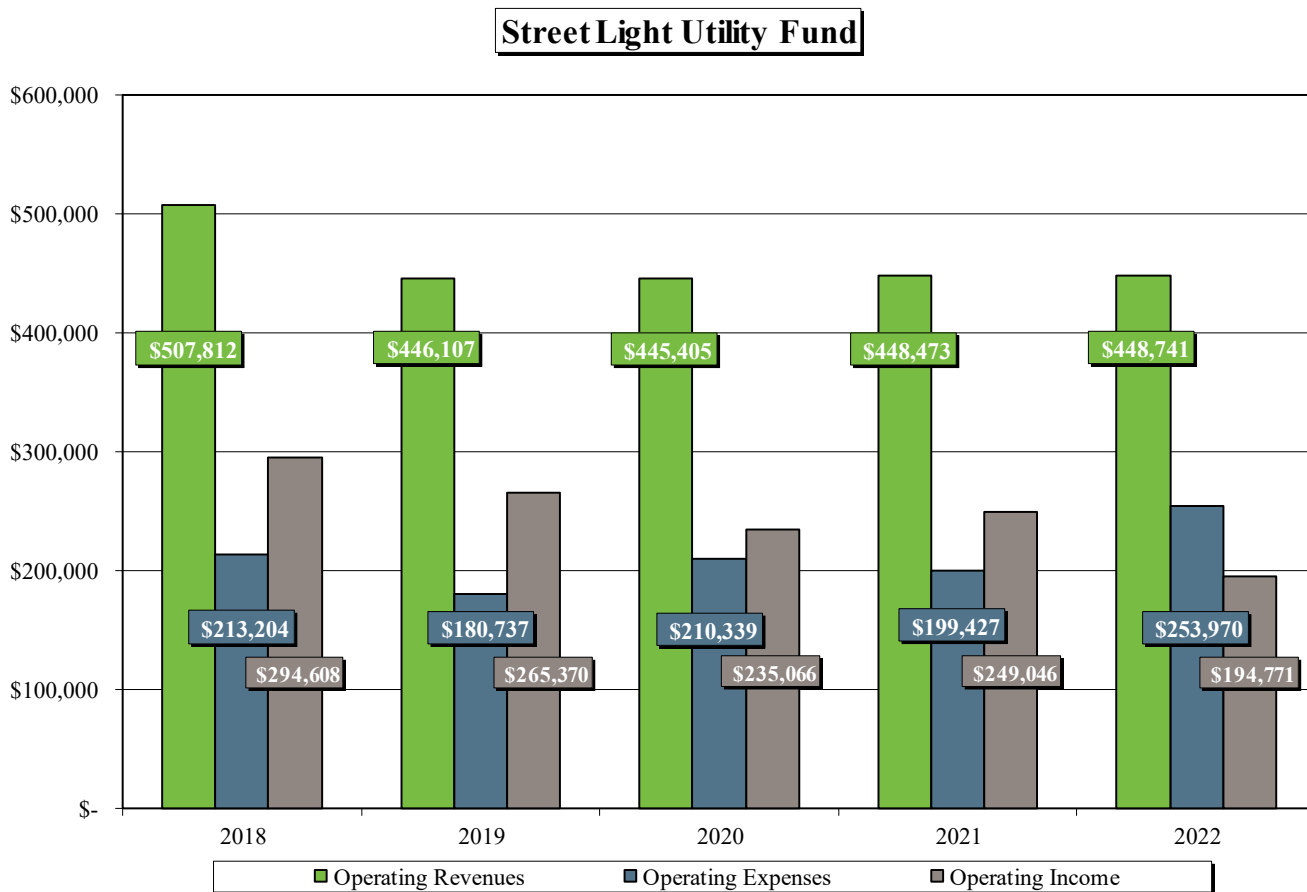


### City of Maplewood Financial Analysis

#### 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 \$268 from 2021, while operating expenses increased \$54,543 due to increased repairs and maintenance costs and increased utilities costs, resulting in an operating income before transfers of \$25,000. The cash balance of the fund at December 31, 2022, was \$1,284,343, an increase of \$125,982.



## City of Maplewood Emerging Issues

### Executive Summary

The following is an executive summary of financial 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 updates include:

- **Accounting Standard Update – GASB Statement No. 96 – Subscription-Based Information Technology Arrangements**  
 GASB has issued GASB Statement No. 96 relating to accounting and financial reporting for subscription-based information technology arrangements. The requirements of this Statement will improve financial reporting by establishing a definition for subscription-based information technology arrangements and providing uniform guidance for accounting and financial reporting for transactions that meet that definition.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**  
 GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**  
 GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

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 these issues with you further and its applicability to your city.

### **Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements***

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.



**City of Maplewood  
Emerging Issues**

**Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)***

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, – which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.
- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

**City of Maplewood  
Emerging Issues**

**Accounting Standard Update – GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements (Continued)***

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

GASB Statement No. 96 is effective for reporting periods beginning after June 15, 2022. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62***

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

**City of Maplewood  
Emerging Issues**

**Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62 (Continued)***

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences***

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

**City of Maplewood  
Emerging Issues**

**Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences* (Continued)**

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from [www.gasb.org](http://www.gasb.org).

**City of Maplewood  
Ramsey County, Minnesota**

**Reports on Compliance with  
*Government Auditing Standards*  
and Minnesota Legal Compliance**

**December 31, 2022**

**City of Maplewood  
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**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, 2022, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated May 31, 2023.

**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.

**BerganKDV, Ltd.**

Minneapolis, Minnesota  
May 31, 2023



**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, 2022, and the related notes to financial statements which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 31, 2023.

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 31, 2023



**Annual Comprehensive Financial Report**  
for the year ended December 31, 2022

City of Maplewood,  
Minnesota



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

**Year Ended  
December 31, 2022**

**Melinda Coleman, City Manager**

**PREPARED BY:  
THE FINANCE DEPARTMENT**



**City of Maplewood  
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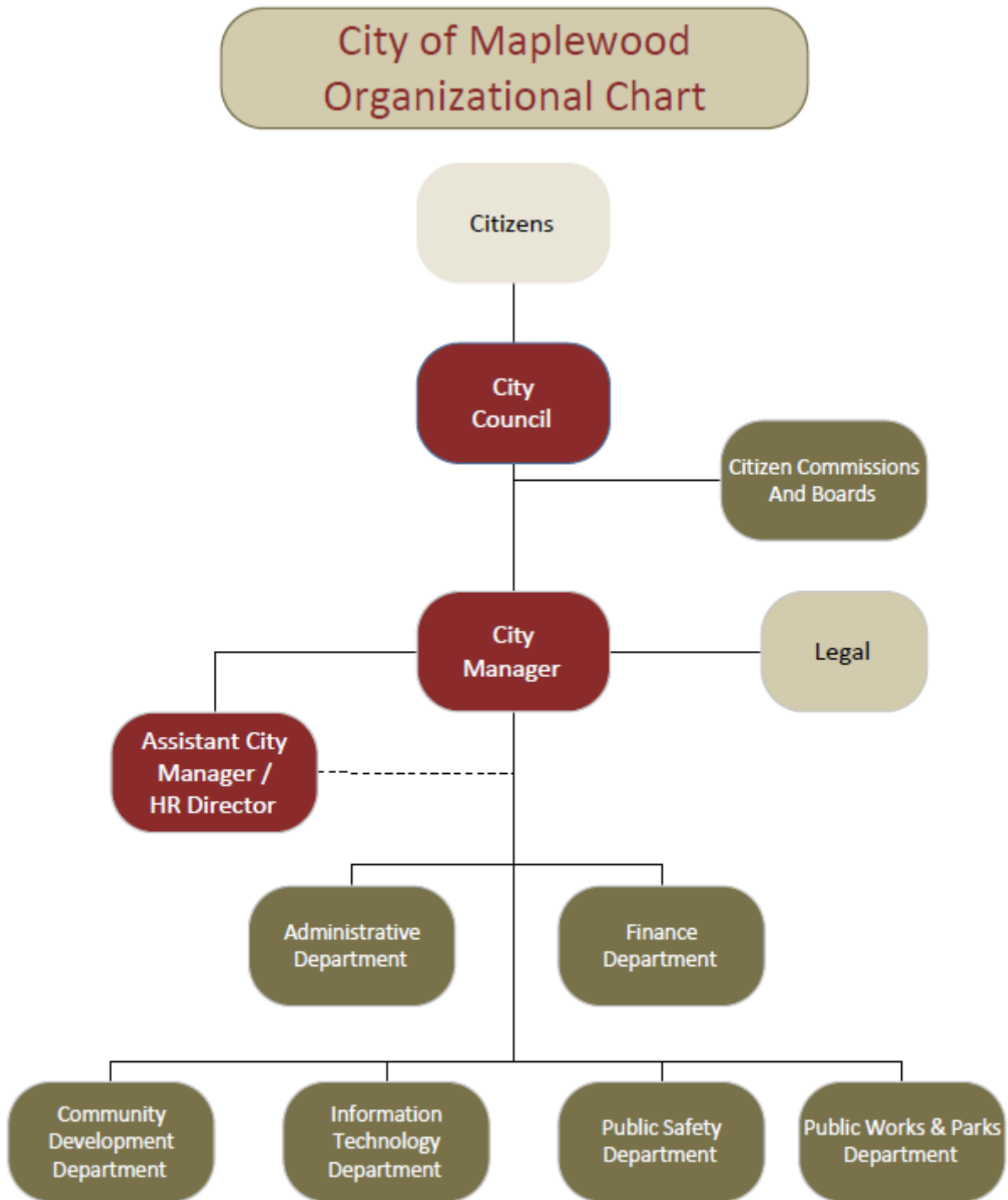
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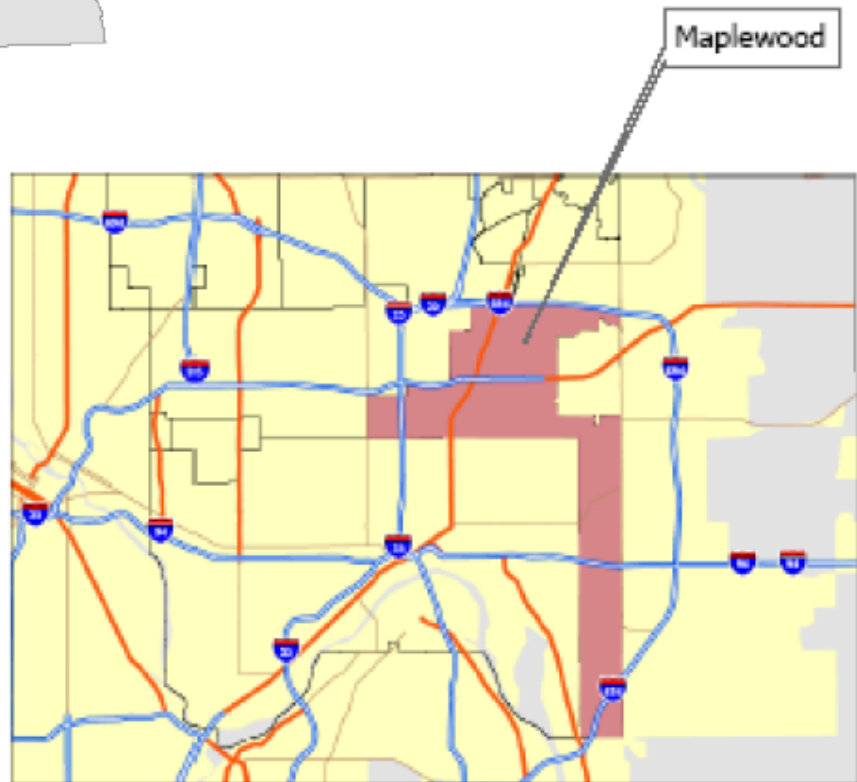
**City of Maplewood  
Elected Officials and Administration  
December 31, 2022**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Marylee Abrams	Mayor	January 1, 2027
Kathleen Juenemann	Council Member	January 1, 2027
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, 2022**



**City of Maplewood  
Location of City  
December 31, 2022**







May 31, 2023

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, 2022, 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, 2022, 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, 2022, 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)**

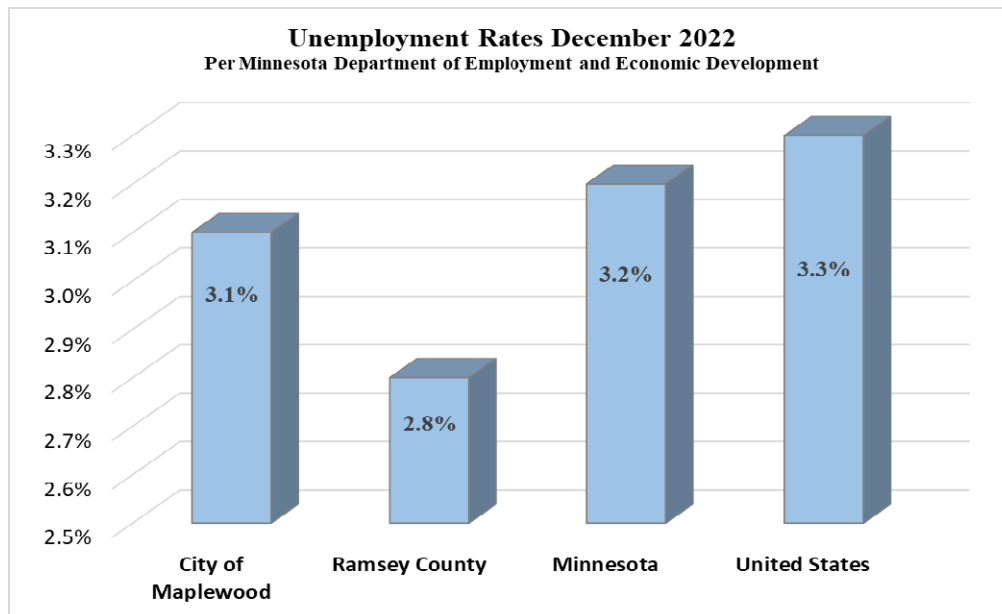
The City of Maplewood has operated under the council-manager form of government since 1974. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four other members. The governing council is responsible, among other things, for passing ordinances, adopting 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 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 2023-2027 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 2022.

The Capital Improvement Plan is updated each year, focusing on City needs and goals. Many of the projects scheduled for 2023-2027 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 2023-2027 CIP Plan: 1) Housing Replacement Program; and 2) Gladstone Area Redevelopment (phase III).
2. An analysis of all Maplewood City buildings 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 as needed to complete some 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 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 2023-2027.
8. Ten major street projects are proposed for years 2023-2027, 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. Two ambulances will be replaced over the five-year planning 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, 2021.

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, 2021

*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 City of Maplewood, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise City of Maplewood'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 City of Maplewood, as of December 31, 2022, 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 City of Maplewood 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.

#### **Emphasis of Matter – Implementation of GASB 87**

The City has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

#### **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 City of Maplewood'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 City of Maplewood'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 City of Maplewood'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.

### **Required Supplementary Information (Continued)**

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 accompanying supplementary information identified in the Table of Contents is 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 accompanying supplementary information is 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 31, 2023, 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.

The image shows a handwritten signature in black ink that reads "BergankDV, Ltd." in a cursive, slightly stylized font.

Minneapolis, Minnesota  
May 31, 2023

## 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, 2022. 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 \$194,441,711 (net position). Of this amount, \$24,228,568 (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 \$9,508,813.
- As of the close of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$41,700,886.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$13,349,890, or 58.35% percent of total General Fund revenues.
- The City of Maplewood's long-term liabilities for governmental and business-type activities decreased by \$12,464,758 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

### Overview of the Financial Statements (Continued)

**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 28-29 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 are located on pages 30-35 of this report.

## City of Maplewood Management's Discussion and Analysis

### Overview of the Financial Statements (Continued)

**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 47-88 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 107-173 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 \$194,441,711 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, 77.6%, 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	
	2022	2021	2022	2021	2022	2021
Current assets/other	\$ 56,409,030	\$ 69,529,617	\$ 11,935,111	\$ 13,213,784	\$ 68,344,141	\$ 82,743,401
Capital assets	170,908,964	158,483,112	37,230,553	37,807,405	208,139,517	196,290,517
Total assets	<u>227,317,994</u>	<u>228,012,729</u>	<u>49,165,664</u>	<u>51,021,189</u>	<u>276,483,658</u>	<u>279,033,918</u>
Deferred outflow of resources	23,553,697	13,247,719	401,903	551,904	23,955,600	13,799,623
Current liabilities	11,629,036	21,434,753	398,670	431,268	12,027,706	21,866,021
Noncurrent liabilities	91,128,794	66,609,776	1,487,150	1,049,515	92,615,944	67,659,291
Total liabilities	<u>102,757,830</u>	<u>88,044,529</u>	<u>1,885,820</u>	<u>1,480,783</u>	<u>104,643,650</u>	<u>89,525,312</u>
Deferred inflows of resources	1,179,742	17,620,143	174,155	755,188	1,353,897	18,375,331
Net position						
Net Investment in						
Capital Assets	115,135,340	99,071,066	37,230,553	37,807,405	150,970,893	140,013,471
Restricted	19,242,250	21,816,963	-	-	19,242,250	21,816,963
Unrestricted	<u>12,556,529</u>	<u>14,707,747</u>	<u>10,277,039</u>	<u>11,529,717</u>	<u>24,228,568</u>	<u>23,102,464</u>
Total net position	<u>\$ 146,934,119</u>	<u>\$ 135,595,776</u>	<u>\$ 47,507,592</u>	<u>\$ 49,337,122</u>	<u>\$ 194,441,711</u>	<u>\$ 184,932,898</u>

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, \$24,228,568, 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 \$12,556,529, due to the GASB 68 and GASB 71 requirement to report a total net pension liability of \$37,155,091 and the GASB 75 requirements to report a total OPEB liability of \$1,920,456.

The City of Maplewood's net position increased by \$9,508,813 in 2022, compared to an increase of \$13,093,961 in 2021. Governmental activities increased the City's net position by \$11,338,343. Business-type activities decreased the net position by \$1,829,530. Key elements of this net increase are noted on the following page:

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

**Government-wide Financial Analysis (Continued)**

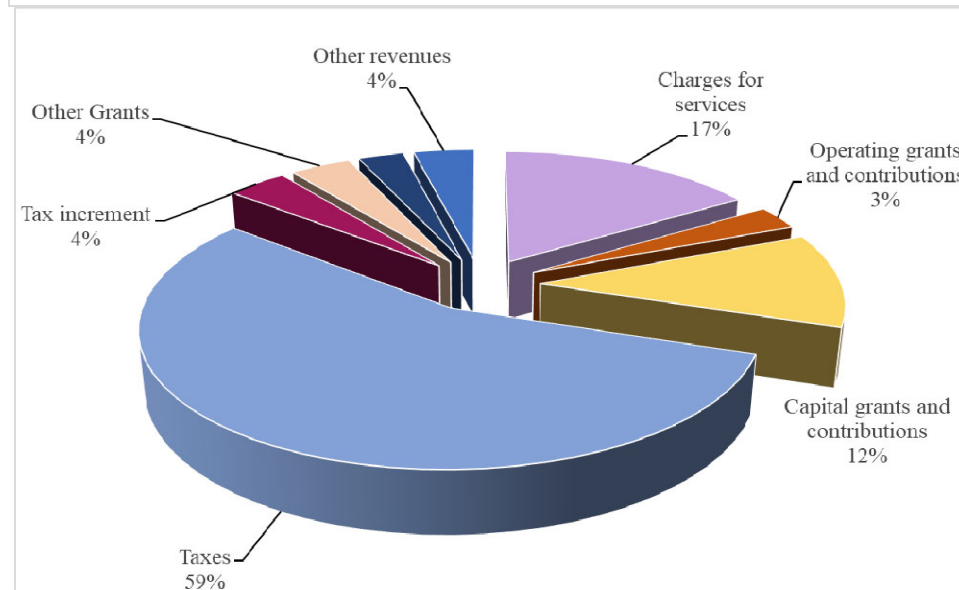
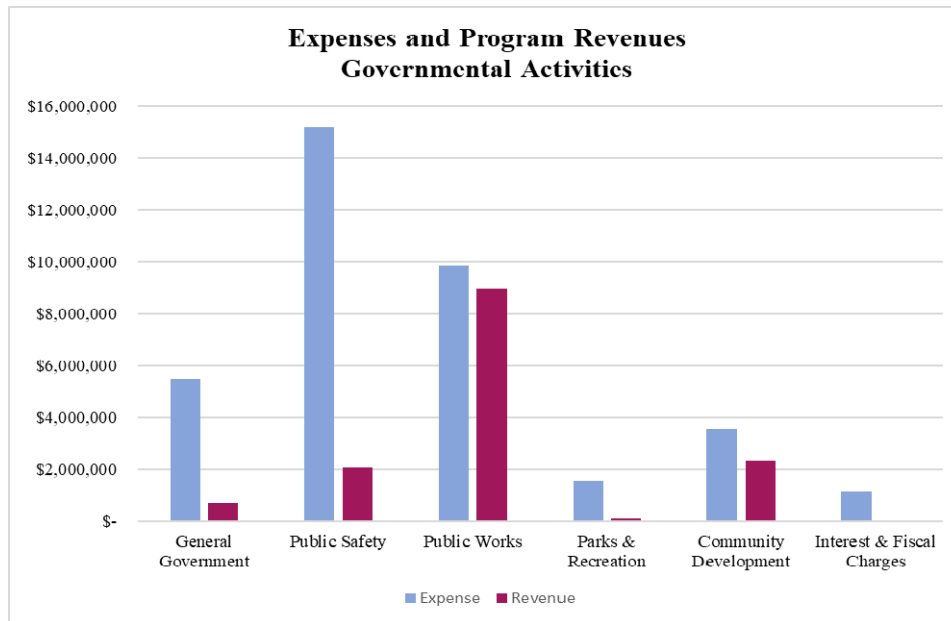
**City of Maplewood's Changes in Position**

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	\$ 7,428,503	\$ 4,046,564	\$ 13,853,190	\$ 12,751,995	\$ 21,281,693	\$ 16,798,559
Operating grants and contributions	1,318,151	5,860,104	281,223	373,007	1,599,374	\$ 6,233,111
Capital grants and contributions	5,494,798	5,020,564	674,833	2,720,312	6,169,631	7,740,876
General revenues						
General property taxes	24,257,221	22,829,246	199	306	24,257,420	22,829,552
Miscellaneous taxes	1,862,843	1,876,585	-	-	1,862,843	1,876,585
Tax increment collections	2,030,992	1,919,195	-	-	2,030,992	1,919,195
Grants and contributions not restricted to specific programs	1,655,117	1,365,277	-	-	1,655,117	1,365,277
Unrestricted investment earnings	(1,330,806)	(121,291)	(230,327)	(7,771)	(1,561,133)	(129,062)
Other	155,282	84,030	1,987	3,829	157,269	87,859
Gain on disposal of capital assets	1,583,274	-	2,500	8,483	1,585,774	8,483
Total revenues	<u>44,455,375</u>	<u>42,880,274</u>	<u>14,583,605</u>	<u>15,850,161</u>	<u>59,038,980</u>	<u>58,730,435</u>
Expenses						
General government	5,465,774	4,637,368	-	-	5,465,774	4,637,368
Public safety	15,202,237	11,317,367	-	-	15,202,237	11,317,367
Public works	9,852,407	12,956,558	-	-	9,852,407	12,956,558
Parks & recreation	1,560,453	1,172,390	-	-	1,560,453	1,172,390
Community development	3,578,402	3,002,677	-	-	3,578,402	3,002,677
Interest and fiscal charges	1,170,514	983,889	-	-	1,170,514	983,889
Sewer	-	-	5,683,267	4,975,531	5,683,267	4,975,531
Environmental utility	-	-	1,991,448	1,954,477	1,991,448	1,954,477
Recycling program	-	-	1,050,352	1,032,626	1,050,352	1,032,626
Ambulance service	-	-	3,721,153	3,404,091	3,721,153	3,404,091
Street light utility	-	-	254,160	199,500	254,160	199,500
Total expenses	<u>36,829,787</u>	<u>34,070,249</u>	<u>12,700,380</u>	<u>11,566,225</u>	<u>49,530,167</u>	<u>45,636,474</u>
Increase (decrease) in net position before transfers	7,625,588	8,810,025	1,883,225	4,283,936	9,508,813	13,093,961
Transfers	3,712,755	1,061,821	(3,712,755)	(1,061,821)	-	-
Increase (decrease) in net position	11,338,343	9,871,846	(1,829,530)	3,222,115	9,508,813	13,093,961
Net position on January 1	135,595,776	125,723,930	49,337,122	46,115,007	184,932,898	171,838,937
Net position on January 1 - restated	<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>
Net position on December 31	<u>\$ 146,934,119</u>	<u>\$ 135,595,776</u>	<u>\$ 47,507,592</u>	<u>\$ 49,337,122</u>	<u>\$ 194,441,711</u>	<u>\$ 184,932,898</u>

## City of Maplewood Management's Discussion and Analysis

### Government-wide Financial Analysis (Continued)

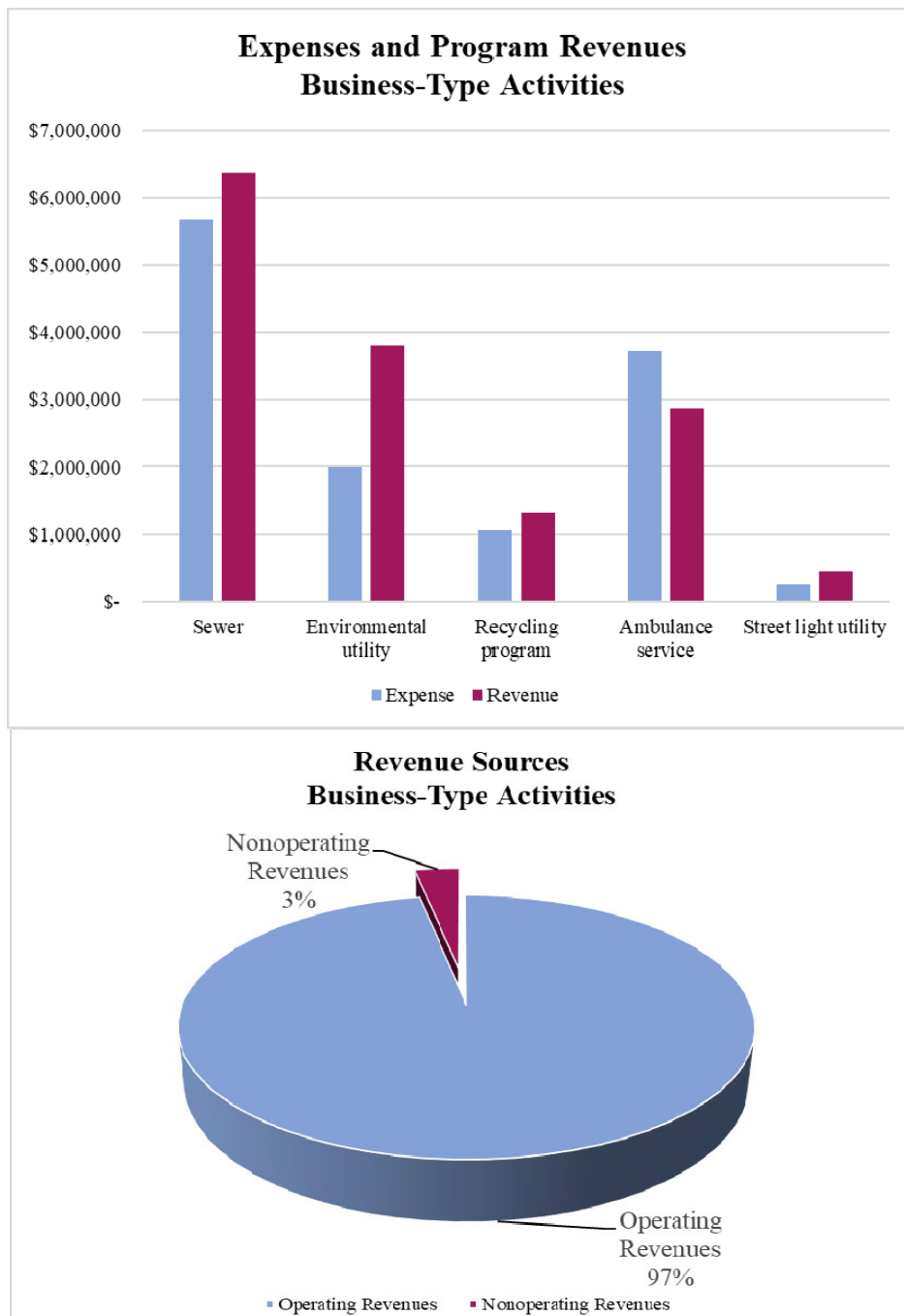
**Governmental activities.** Overall, governmental revenues increased 3.7%, or \$1,575,101, due to several factors. Property taxes increased \$1,414,233. Capital grants increased 9.4%, or \$474,234, due to grants related to street projects in 2022. Charges for services increased 83.6%, or \$3,381,939, partially due to record high building permit revenue. Other Revenues increased \$1,654,526 due to the sale of an old fire station. Operating grants decreased 77.5%, or \$4,541,953, due to one-time federal ARPA funds received in 2021. Investment earnings decreased 997.2%, or \$1,209,515, due to a large market value adjustment made at year-end. Expenses for governmental activities increased 8.1%, or \$2,759,538, in 2022, 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

### Government-wide Financial Analysis (Continued)

**Business-type activities.** Revenues for business-type activities decreased 6.5%, or \$1,036,068, partially due to decreases in capital contributions. Ambulance charges for services were up 11%, or \$269,773. Sewer utility billing charges were up 13.8%, or \$760,689 due to rate increases. Sewer treatment expenses were up 15%, or \$553,052. 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 \$41,700,886. Approximately 31% of this total, or \$12,922,752, constitutes unassigned fund balance. The remainder of the total fund balance, \$28,778,134, is not available for new spending because it is either A) nonspendable, \$30,867 B) restricted, \$14,694,661, C) committed, \$1,523,893, or D) assigned, \$12,528,713, for other purposes.

The fund balance in the General Fund decreased by \$2,155,309 in 2022, compared to the 2021 increase of \$3,735,233. From 2021 to 2022, total revenues of the general fund decreased 12.7% while total expenditures increased 5.81%. The most significant decrease in General Fund revenues occurred in intergovernmental revenue due to the receipt and recognition of federal ARPA revenue in 2021. In 2022, General Fund expenditures exceeded revenues by \$493,294 before transfers. Overall, revenues came in at 102.4% of the final budget, primarily due to building permit collections. Expenditures were 98.9% of the final budget, primarily due to vacancies in the police department. Other funding sources totaling \$3,087,807 related to the ARPA funds received 2021 were transferred to other funds in 2022. The fund balance of the General Fund at year-end is \$15,274,651.

The fund balance in the Debt Service Funds decreased by \$8,980,651, primarily due to principal retirements and interest payments. The fund balance in the Public Improvement Projects Fund decreased in 2022 by \$1,242,621. The fund balance in the Fire Station Capital Project Fund decreased \$2,534,168, due to capital outlay purchases for the new fire station.

**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 \$9,605,983. 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 2022 were \$2,718,017 and \$3,710,140, respectively. In addition, there were net non-operating revenues of \$112,142, which resulted in a decrease in net position of \$879,981.

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

**Financial Analysis of the Government's Funds (Continued)**

**Proprietary funds. (Continued)** 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 2021 and 2022 is as follows:

Environmental Utility Fund

	2022	2021
Operating revenues	\$ 3,135,632	\$ 3,125,044
Operating expenses	(1,996,958)	(2,031,409)
Operating income	1,138,674	1,093,635
Add back depreciation	702,433	633,516
Operating income before depreciation	\$ 1,841,107	\$ 1,727,151

Environmental utility charges were last increased by 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 2022 and 2021 are as follows:

Recycling Fund

	2022	2021
Operating revenues	\$ 1,204,437	\$ 1,179,153
Operating expenses	(1,049,105)	(1,033,172)
Operating loss/income	155,332	145,981

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 \$4,194,578 in 2022 and \$3,641,526 in 2021. Consequently, the City's sewer utility rates are determined by the Metropolitan Council sewage treatment charges. Financial data for 2022 and 2021 is shown below:

Sewer Fund

	2022	2021
Operating revenues	\$ 6,346,363	\$ 5,550,967
Operating expenses	(5,675,033)	(4,902,935)
Operating income	671,330	648,032
Add back depreciation	365,420	362,634
Operating income before depreciation	\$ 1,036,750	\$ 1,010,666



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

**Financial Analysis of the Government's Funds (Continued)**

**Proprietary funds. (Continued)** The Sanitary Sewer Fund (Continued) Sewer rates increased 2.2% in 2021 and 15.7% in 2022.

The Street Light Utility Fund accounts for electric franchise fee revenues used to finance the street light expenses. In fiscal year 2022, operating revenues and expenses in the Street Light Utility Fund were \$448,741 and \$253,970, 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:

	Amended Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>	\$ 22,317,280	\$ 22,877,711	\$ 560,431
Expenditures	(23,632,280)	(23,371,005)	261,275
Other financing sources (uses)	1,355,000	(1,662,015)	(3,017,015)
<b>Net change</b>	<u>\$ 40,000</u>	<u>\$ (2,155,309)</u>	<u>\$ (2,195,309)</u>
<b>Fund balances</b>			
January 1, 2022		17,429,960	
December 31, 2022		<u>\$ 15,274,651</u>	

General Fund revenues were 102.5% of the final budget, due to continued robust building permit activity. Expenditures were 98.9% 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, 2022, fund balance amount fell below the amount anticipated in the final 2022 budget by \$2,195,309. At the end of 2022, the unassigned fund balance for the General Fund was \$13,349,890 or 58.4% percent of General Fund operating revenues.

There were no amendments to the original budget for the General Fund in 2022. The expenditure budgets were not increased. The other financing uses (transfers out) did not change. Net changes to the budget resulted in a planned budgeted surplus of \$40,000. The actual change to net position was a decrease of \$2,155,309.

**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, 2022, is \$150,970,893 (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 increase to construction in progress of \$14,074,934.
- Increase in infrastructure, buildings, equipment, vehicles and other improvements totaling \$5,055,197 before depreciation.

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

	Governmental Activities	Business-Type Activities	Total
Infrastructure	\$ 96,151,248	\$ -	\$ 96,151,248
Land	14,756,520	11,624	14,768,144
Buildings and structures	26,050,320	368,202	26,418,522
Equipment	3,412,138	206,291	3,618,429
Vehicles	3,456,750	348,922	3,805,672
Other improvements	765,987	36,295,514	37,061,501
Construction in progress	26,237,763	-	26,237,763
Leased equipment	78,238	-	78,238
<b>Total</b>	<b>\$ 170,908,964</b>	<b>\$ 37,230,553</b>	<b>\$ 208,139,517</b>

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, 2022, were \$58,530,796, with \$55,998,770 consisting of outstanding general obligation (G.O.) bonds and premiums. The outstanding principal on G.O. bonds decreased \$12,039,724 during 2022 due to scheduled payments of \$14,964,724 and new issuances of \$2,925,000. Finance purchase payable at year-end totaled \$517,050. Capital leases payable at year-end totaled \$69,368. In addition, the City has long-term liabilities in the amount of \$1,945,608 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**

**Capital Asset and Debt Administration (Continued)**

**Long-term liabilities. (Continued)** Additional information on the City of Maplewood's long-term debt is located in Notes 6 and 7 on pages 65-69 of this report.

**Economic Factors and Next Year's Budget and Rates**

- Maplewood had an average annual unemployment rate at the end of 2022 of 3.1%. This compares with unemployment rates of 2.8% for Ramsey County, 3.2% for the State of Minnesota and 3.3% for the United States.
- The City's local tax capacity increased by 15.3% for property taxes payable in 2023.
- City population is expected to increase 1.5% in 2022.

Many factors were considered in preparing the City's budget for the 2023 fiscal year. The City's adopted 2023 budget includes a property tax levy of \$25,963,885, which is 6.5% greater than the 2022 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, 2022**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and investments (including cash equivalents)	\$ 46,508,603	\$ 6,996,624	\$ 53,505,227
Receivables			
Accounts receivable	593,808	2,018,485	2,612,293
Interest receivable	171,927	28,721	200,648
Taxes receivable	512,414	517	512,931
Special assessments receivable	7,473,551	-	7,473,551
Notes receivable	100,000	-	100,000
Internal balances	(1,575,528)	1,575,528	-
Due from other governments	1,107,404	1,312,380	2,419,784
Inventory	151,742	-	151,742
Prepaid items	364,662	2,856	367,518
Assets held for resale	1,000,447	-	1,000,447
Capital assets not being depreciated			
Land	14,756,520	11,624	14,768,144
Construction in progress	26,237,763	-	26,237,763
Capital assets net of accumulated depreciation/amortization			
Vehicles	3,456,750	348,922	3,805,672
Buildings and structures	26,050,320	368,202	26,418,522
Furniture and equipment	3,412,138	206,291	3,618,429
Improvements other than buildings	765,987	36,295,514	37,061,501
Infrastructure	96,151,248	-	96,151,248
Leased equipment	78,238	-	78,238
<b>Total assets</b>	<b>227,317,994</b>	<b>49,165,664</b>	<b>276,483,658</b>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to city pensions	23,130,575	302,793	23,433,368
Deferred outflows of resources related to OPEB	423,122	99,110	522,232
<b>Total deferred outflows of resources</b>	<b>23,553,697</b>	<b>401,903</b>	<b>23,955,600</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 250,871,691</b>	<b>\$ 49,567,567</b>	<b>\$ 300,439,258</b>
<b>Liabilities</b>			
Accounts and contracts payable	\$ 2,377,380	\$ 144,064	\$ 2,521,444
Interest payable	608,616	-	608,616
Salaries and benefits payable	630,454	234,693	865,147
Due to other governments	170,651	19,913	190,564
Deposits payable	1,250,160	-	1,250,160
Unearned revenue	114,226	-	114,226
Bonds payable, net			
Payable within one year	6,168,091	-	6,168,091
Payable after one year	49,830,679	-	49,830,679
Lease liability			
Payable within one year	20,423	-	20,423
Payable after one year	48,945	-	48,945
Finance purchase payable			
Payable within one year	194,552	-	194,552
Payable after one year	322,498	-	322,498
Compensated absences payable			
Payable within one year	94,483	-	94,483
Payable after one year	1,851,125	-	1,851,125
Net pension liability			
Payable after one year	37,155,091	1,037,315	38,192,406
Total OPEB liability			
Payable after one year	1,920,456	449,835	2,370,291
<b>Total liabilities</b>	<b>102,757,830</b>	<b>1,885,820</b>	<b>104,643,650</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to city pensions	502,947	15,627	518,574
Deferred inflows of resources related to OPEB	676,795	158,528	835,323
<b>Total deferred inflows of resources</b>	<b>1,179,742</b>	<b>174,155</b>	<b>1,353,897</b>
<b>Net Position</b>			
Net investment in capital assets	115,135,340	37,230,553	150,970,893
Restricted for			
Economic development	692,166	-	692,166
Debt service	12,689,865	-	12,689,865
Tax increment	1,857,422	-	1,857,422
Park development	1,750,024	-	1,750,024
Capital projects	2,252,773	-	2,252,773
Unrestricted	12,556,529	10,277,039	24,228,568
<b>Total net position</b>	<b>146,934,119</b>	<b>47,507,592</b>	<b>194,441,711</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 250,871,691</b>	<b>\$ 49,567,567</b>	<b>\$ 300,439,258</b>

See notes to basic financial statements.

**City of Maplewood  
Statement of Activities  
Year Ended December 31, 2022**

Functions/Programs	Program Revenues			Net (Expense) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities</b>							
General government	\$ 5,465,774	\$ 675,619	\$ 16,055	\$ -	\$ (4,774,100)	\$ -	\$ (4,774,100)
Public safety	15,202,237	909,166	1,024,800	133,498	(13,134,773)	-	(13,134,773)
Public works	9,852,407	3,377,998	277,296	5,328,550	(868,563)	-	(868,563)
Parks and recreation	1,560,453	110,535	-	-	(1,449,918)	-	(1,449,918)
Community development	3,578,402	2,355,185	-	-	(1,223,217)	-	(1,223,217)
Interest and fiscal charges	1,170,514	-	-	32,750	(1,137,764)	-	(1,137,764)
<b>Total governmental activities</b>	<b>36,829,787</b>	<b>7,428,503</b>	<b>1,318,151</b>	<b>5,494,798</b>	<b>(22,588,335)</b>	<b>-</b>	<b>(22,588,335)</b>
<b>Business-type activities</b>							
Ambulance service	3,721,153	2,718,017	153,274	-	-	(849,862)	(849,862)
Environmental utility	1,991,448	3,135,632	2,305	662,151	-	1,808,640	1,808,640
Recycling program	1,050,352	1,204,437	123,632	-	-	277,717	277,717
Sewer	5,683,267	6,346,363	2,012	12,682	-	677,790	677,790
Street light utility	254,160	448,741	-	-	-	194,581	194,581
<b>Total business-type activities</b>	<b>12,700,380</b>	<b>13,853,190</b>	<b>281,223</b>	<b>674,833</b>	<b>-</b>	<b>2,108,866</b>	<b>2,108,866</b>
<b>Total governmental and business-type activities</b>	<b>\$ 49,530,167</b>	<b>\$ 21,281,693</b>	<b>\$ 1,599,374</b>	<b>\$ 6,169,631</b>	<b>(22,588,335)</b>	<b>2,108,866</b>	<b>(20,479,469)</b>
<b>General revenues</b>							
Property taxes					24,257,221	199	24,257,420
Miscellaneous taxes					1,862,843	-	1,862,843
Tax increments					2,030,992	-	2,030,992
Grants and contributions not restricted to specific programs					1,655,117	-	1,655,117
Unrestricted investment earnings					(1,330,806)	(230,327)	(1,561,133)
Other general revenues					155,282	1,987	157,269
Gain on sale of asset					1,583,274	2,500	1,585,774
Transfers					3,712,755	(3,712,755)	-
Total general revenues and transfers					33,926,678	(3,938,396)	29,988,282
Change in net position					11,338,343	(1,829,530)	9,508,813
Net position - beginning					135,595,776	49,337,122	184,932,898
Net position - ending					\$ 146,934,119	\$ 47,507,592	\$ 194,441,711

See notes to basic financial statements.

**City of Maplewood**  
**Balance Sheet - Governmental Funds**  
**December 31, 2022**

	General	Debt Service	Capital Projects		
		Debt Service Funds	Public Improvement Projects Fund	Street Revitalization Fund	Fire Station Fund
<b>Assets</b>					
Cash and investments	\$ 16,901,315	\$ 8,019,802	\$ 2,127,383	\$ 4,137,218	\$ 4,469,778
Accrued interest receivable	55,042	25,277	16,074	17,017	18,506
Due from other governments	41,625	-	905,586	-	-
Accounts receivable	129,162	-	-	307,137	-
Notes receivable	-	-	-	-	-
Due from other funds	-	-	-	319,897	-
Property taxes receivable	372,875	103,304	-	-	-
Special assessments receivable	-	5,154,137	-	2,319,414	-
Prepaid items	28,467	-	-	-	-
Assets held for resale	-	-	-	-	-
<b>Total assets</b>	<b>\$ 17,528,486</b>	<b>\$ 13,302,520</b>	<b>\$ 3,049,043</b>	<b>\$ 7,100,683</b>	<b>\$ 4,488,284</b>
<b>Liabilities</b>					
Accounts payable	\$ 427,687	\$ 4,039	\$ 239,996	\$ 2,020	\$ 255,623
Contracts payable	-	-	583,436	-	-
Deposits payable	933,265	-	-	-	-
Due to other governments	132,915	-	1,881	-	-
Salaries and benefits payable	401,066	-	-	-	-
Due to other funds	-	-	-	-	-
Advance payable	-	-	-	-	-
Unearned revenues	114,226	-	-	-	-
<b>Total liabilities</b>	<b>2,009,159</b>	<b>4,039</b>	<b>825,313</b>	<b>2,020</b>	<b>255,623</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue					
- taxes and assessments	244,676	5,156,205	-	2,308,504	-
<b>Total deferred inflows of resources</b>	<b>244,676</b>	<b>5,156,205</b>	<b>-</b>	<b>2,308,504</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	28,467	-	-	-	-
Restricted	-	8,142,276	2,223,730	-	-
Committed	-	-	-	-	-
Assigned	1,896,294	-	-	4,790,159	4,232,661
Unassigned	13,349,890	-	-	-	-
<b>Total fund balances</b>	<b>15,274,651</b>	<b>8,142,276</b>	<b>2,223,730</b>	<b>4,790,159</b>	<b>4,232,661</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 17,528,486</b>	<b>\$ 13,302,520</b>	<b>\$ 3,049,043</b>	<b>\$ 7,100,683</b>	<b>\$ 4,488,284</b>

See notes to basic financial statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 8,063,450	\$ 43,718,946
27,855	159,771
78,355	1,025,566
155,947	592,246
100,000	100,000
-	319,897
36,235	512,414
-	7,473,551
2,400	30,867
<u>1,000,447</u>	<u>1,000,447</u>
\$ 9,464,689	\$ 54,933,705
\$ 821,942	\$ 1,751,307
-	583,436
316,895	1,250,160
6,374	141,170
13,372	414,438
319,897	319,897
904,472	904,472
-	114,226
<u>2,382,952</u>	<u>5,479,106</u>
<u>44,328</u>	<u>7,753,713</u>
<u>44,328</u>	<u>7,753,713</u>
2,400	30,867
4,328,655	14,694,661
1,523,893	1,523,893
1,609,599	12,528,713
(427,138)	12,922,752
<u>7,037,409</u>	<u>41,700,886</u>
\$ 9,464,689	\$ 54,933,705





**City of Maplewood**  
**Reconciliation of the Balance Sheet to**  
**the Statement of Net Position - Governmental Funds**  
**December 31, 2022**

Total fund balances - governmental funds	\$ 41,700,886
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	249,282,369
Less accumulated depreciation/amortization	(81,378,712)
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	(54,188,091)
Unamortized bond premium and discount	(1,810,679)
Finance purchase payable	(517,050)
Lease liability	(69,368)
Total OPEB liability	(1,920,456)
Net pension liability	(37,155,091)
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	339,979
Special assessments	29,672
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	(502,947)
Deferred inflows of resources related to OPEB	(676,795)
Deferred outflows of resources related to city pensions	23,130,575
Deferred outflows of resources related to OPEB	423,122
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	
Deferred special assessments	7,384,062
Governmental funds do not report a liability for accrued interest due and payable.	
	(608,616)
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.	
	3,471,259
Total net position - governmental activities	\$ 146,934,119

**City of Maplewood**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended December 31, 2022**

	General	Debt Service	Capital Projects	
		Debt Service Funds	Public Improvement Projects Fund	Street Revitalization Fund
<b>Revenues</b>				
General property taxes	\$ 18,069,433	\$ 4,965,814	\$ -	\$ -
Tax increment collections	-	-	-	-
Miscellaneous taxes	18,696	-	-	1,236,660
Licenses and permits	2,436,019	-	-	-
Intergovernmental	1,396,651	878,460	1,287,500	2,424,537
Special assessments	-	1,246,699	-	873,040
Charges for services	1,100,420	-	-	-
Fines and forfeitures	153,347	-	-	-
Investment income	(449,216)	(187,272)	(94,087)	(148,578)
Miscellaneous				
Contributions and donations	295	-	-	-
Rent	1,495	-	-	-
Other	150,571	-	2,115,736	266,174
Total revenues	<u>22,877,711</u>	<u>6,903,701</u>	<u>3,309,149</u>	<u>4,651,833</u>
<b>Expenditures</b>				
Current				
Community development	1,666,876	-	-	-
Administration	1,931,262	-	-	-
Finance	1,547,275	15,117	-	-
Fire	2,590,252	-	-	-
Legislative	159,854	-	-	-
Parks and recreation	497,486	-	-	-
Police	10,453,175	-	-	-
Public works	4,407,636	-	-	220,268
Debt service				
Principal retirement	13,829	6,499,952	-	-
TIF developer payments	-	-	-	-
Interest and other charges	1,918	1,739,498	-	-
Capital outlay				
Administration	11,465	-	-	-
Finance	10,743	-	-	-
Police	19,893	-	-	-
Fire	-	-	-	-
Parks and recreation	15,209	-	-	-
Public works	44,132	-	12,683,607	-
Total expenditures	<u>23,371,005</u>	<u>8,254,567</u>	<u>12,683,607</u>	<u>220,268</u>
Excess of revenues over (under) expenditures	(493,294)	(1,350,866)	(9,374,458)	4,431,565
<b>Other Financing Sources (Uses)</b>				
Issuance of bonds	-	2,925,000	-	-
Payment to refunded bonds escrow agent	-	(8,655,000)	-	-
Premium on debt issued	-	117,739	-	-
Issuance of leases	67,689	-	-	-
Transfers in	1,355,000	958,509	10,621,379	2,489,542
Transfers out	(3,087,807)	(2,976,033)	(2,489,542)	(5,271,520)
Proceeds from sale of capital asset	3,103	-	-	-
Total other financing sources (uses)	<u>(1,662,015)</u>	<u>(7,629,785)</u>	<u>8,131,837</u>	<u>(2,781,978)</u>
Net change in fund balances	(2,155,309)	(8,980,651)	(1,242,621)	1,649,587
<b>Fund Balances</b>				
Beginning of year	<u>17,429,960</u>	<u>17,122,927</u>	<u>3,466,351</u>	<u>3,140,572</u>
End of year	<u>\$ 15,274,651</u>	<u>\$ 8,142,276</u>	<u>\$ 2,223,730</u>	<u>\$ 4,790,159</u>

See notes to basic financial statements.

<u>Capital Project</u>		
432 Fire Station Fund	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 1,161,004	\$ 24,196,251
-	2,030,992	2,030,992
-	607,487	1,862,843
-	20,371	2,456,390
-	-	5,987,148
-	-	2,119,739
-	863,082	1,963,502
-	22,945	176,292
(138,944)	(220,860)	(1,238,957)
-	2,500	2,795
-	186,802	188,297
-	191,427	2,723,908
<u>(138,944)</u>	<u>4,865,750</u>	<u>42,469,200</u>
-	408,208	2,075,084
-	593,577	2,524,839
-	-	1,562,392
175	76,898	2,667,325
-	30,000	189,854
-	36,080	533,566
-	9,600	10,462,775
-	158,791	4,786,695
-	316	6,514,097
-	1,416,606	1,416,606
-	38	1,741,454
-	142,570	154,035
-	-	10,743
-	280,957	300,850
6,254,801	-	6,254,801
-	379,505	394,714
-	-	12,727,739
<u>6,254,976</u>	<u>3,533,146</u>	<u>54,317,569</u>
(6,393,920)	1,332,604	(11,848,369)
-	-	2,925,000
-	-	(8,655,000)
-	-	117,739
-	-	67,689
2,100,000	886,000	18,410,430
-	(1,522,773)	(15,347,675)
1,759,752	38,816	1,801,671
<u>3,859,752</u>	<u>(597,957)</u>	<u>(680,146)</u>
(2,534,168)	734,647	(12,528,515)
<u>6,766,829</u>	<u>6,302,762</u>	<u>54,229,401</u>
<u>\$ 4,232,661</u>	<u>\$ 7,037,409</u>	<u>\$ 41,700,886</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, 2022**

Net change in fund balances - governmental funds \$ (12,528,515)

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	17,787,857
Depreciation/amortization expense	(5,195,508)
Loss on disposal	(373,841)

Unfunded OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities. (46,871)

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	(1,418,639)
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	6,309,724
Refunded bonds payable	
Finance purchase payable	190,228
Lease payable	14,145

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. 321,274

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. 131,927

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. (2,992,689)

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. 8,655,000

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	60,970
Special assessments delinquent	70,646
Special assessments deferred	12,849

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. 339,786

Change in net position - governmental activities \$ 11,338,343

See notes to basic financial statements.

**City of Maplewood**  
**Statement of Net Position - Proprietary Funds**  
**December 31, 2022**

	Business-Type Activities Enterprise Funds			
	604			
	606 Ambulance Service	Environmental Utility	605 Recycling Program	601 Sanitary Sewer
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 1,364,088	\$ 1,148,925	\$ 651,658	\$ 2,547,610
Accrued interest receivable	5,732	4,872	2,701	10,046
Due from other governments	-	394,507	145,563	771,916
Accounts receivable - net	1,766,494	702	95,911	45,239
Advance due from other funds	-	-	-	904,472
Property taxes receivable	517	-	-	-
Inventory	-	-	-	-
Prepaid items	2,856	-	-	-
Total current assets	<u>3,139,687</u>	<u>1,549,006</u>	<u>895,833</u>	<u>4,279,283</u>
Noncurrent assets				
Capital assets				
Structures, vehicles, and equipment	1,460,671	39,301,790	-	25,320,856
Less: allowance for depreciation	(992,072)	(13,929,558)	-	(13,935,825)
Net capital assets	<u>468,599</u>	<u>25,372,232</u>	<u>-</u>	<u>11,385,031</u>
Total assets	<u>3,608,286</u>	<u>26,921,238</u>	<u>895,833</u>	<u>15,664,314</u>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources related to OPEB	62,294	18,079	1,996	16,741
Deferred outflows of resources related to pensions	-	153,565	15,161	134,067
Total deferred outflows of resources	<u>62,294</u>	<u>171,644</u>	<u>17,157</u>	<u>150,808</u>
Total assets and deferred outflows of resources	<u>\$ 3,670,580</u>	<u>\$ 27,092,882</u>	<u>\$ 912,990</u>	<u>\$ 15,815,122</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	\$ 23,330	\$ 22,681	\$ 74,592	\$ 4,357
Due to other governments	18,599	-	-	-
Salaries payable	194,769	16,997	2,246	20,681
Employee benefits payable - current portion	-	-	-	-
Total current liabilities	<u>236,698</u>	<u>39,678</u>	<u>76,838</u>	<u>25,038</u>
Noncurrent liabilities				
Employee benefits payable - noncurrent portion	-	-	-	-
Total other post employment benefits (OPEB) liability	282,741	82,053	9,059	75,982
Net pension liability	-	526,088	51,940	459,287
Less amount due within one year	-	-	-	-
Total noncurrent liabilities	<u>282,741</u>	<u>608,141</u>	<u>60,999</u>	<u>535,269</u>
Total liabilities	<u>519,439</u>	<u>647,819</u>	<u>137,837</u>	<u>560,307</u>
<b>Deferred Inflows of Resources</b>				
Deferred inflows of resources related to OPEB	99,641	28,917	3,193	26,777
Deferred inflows of resources related to pensions	-	7,926	782	6,919
Total deferred inflows of resources	<u>99,641</u>	<u>36,843</u>	<u>3,975</u>	<u>33,696</u>
<b>Net Position</b>				
Net investment in capital assets	468,599	25,372,232	-	11,385,031
Unrestricted	<u>2,582,901</u>	<u>1,035,988</u>	<u>771,178</u>	<u>3,836,088</u>
Total net position	<u>3,051,500</u>	<u>26,408,220</u>	<u>771,178</u>	<u>15,221,119</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 3,670,580</u>	<u>\$ 27,092,882</u>	<u>\$ 912,990</u>	<u>\$ 15,815,122</u>

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

Net position of business-type activities

Business-Type Activities Enterprise Funds		Governmental Activities - Internal Service Funds
607 Street Light Utility	Total	
\$ 1,284,343	\$ 6,996,624	\$ 2,789,657
5,370	28,721	12,156
394	1,312,380	81,838
110,139	2,018,485	1,562
-	904,472	-
-	517	-
-	-	151,742
-	2,856	333,795
<u>1,400,246</u>	<u>11,264,055</u>	<u>3,370,750</u>
6,255	66,089,572	7,601,770
(1,564)	(28,859,019)	(4,596,463)
<u>4,691</u>	<u>37,230,553</u>	<u>3,005,307</u>
<u>1,404,937</u>	<u>48,494,608</u>	<u>6,376,057</u>
-	99,110	-
-	302,793	-
-	401,903	-
<u>\$ 1,404,937</u>	<u>\$ 48,896,511</u>	<u>\$ 6,376,057</u>
\$ 19,104	\$ 144,064	\$ 42,637
1,314	19,913	29,481
-	234,693	216,016
-	-	94,483
<u>20,418</u>	<u>398,670</u>	<u>382,617</u>
-	-	1,945,608
-	449,835	-
-	1,037,315	-
-	-	(94,483)
-	1,487,150	1,851,125
<u>20,418</u>	<u>1,885,820</u>	<u>2,233,742</u>
-	158,528	-
-	15,627	-
-	174,155	-
4,691	37,230,553	3,005,307
1,379,828	9,605,983	1,137,008
<u>1,384,519</u>	<u>46,836,536</u>	<u>4,142,315</u>
<u>\$ 1,404,937</u>	<u>\$ 48,896,511</u>	<u>\$ 6,376,057</u>
	<u>671,056</u>	
	<u>\$ 47,507,592</u>	



**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Proprietary Funds**  
**Year Ended December 31, 2022**

	Business-Type Activities			
	Enterprise Funds			
	606 Ambulance Service	604 Environmental Utility	605 Recycling Program	601 Sanitary Sewer
<b>Operating Revenues</b>				
Utility/recycling/ambulance billings	\$ 2,718,017	\$ 3,135,632	\$ 1,177,297	\$ 6,267,662
Franchise tax	-	-	-	-
Other sales and services	-	-	27,140	78,701
Total operating revenues	<u>2,718,017</u>	<u>3,135,632</u>	<u>1,204,437</u>	<u>6,346,363</u>
<b>Operating Expenses</b>				
Personnel services	2,826,208	679,285	97,147	767,856
Materials and supplies	178,979	13,377	46,820	36,979
Contractual services	501,277	601,863	905,138	4,504,778
Depreciation	203,676	702,433	-	365,420
Total operating expenses	<u>3,710,140</u>	<u>1,996,958</u>	<u>1,049,105</u>	<u>5,675,033</u>
Operating income (loss)	(992,123)	1,138,674	155,332	671,330
<b>Nonoperating Revenues (Expenses)</b>				
Investment income	(43,831)	(37,239)	(22,812)	(83,923)
Intergovernmental	153,274	2,305	123,632	2,012
General property taxes	199	-	-	-
Gain (loss) on disposal of capital assets	2,500	-	-	-
Other income	-	-	-	1,987
Total nonoperating revenues (expenses)	<u>112,142</u>	<u>(34,934)</u>	<u>100,820</u>	<u>(79,924)</u>
Income (loss) before contributions and transfers	(879,981)	1,103,740	256,152	591,406
<b>Capital Contributions</b>	-	662,151	-	12,682
<b>Transfers in</b>	-	-	-	-
<b>Transfers out</b>	<u>-</u>	<u>(2,576,865)</u>	<u>(55,000)</u>	<u>(1,055,890)</u>
Change in net position	(879,981)	(810,974)	201,152	(451,802)
<b>Net Position</b>				
Beginning of year	<u>3,931,481</u>	<u>27,219,194</u>	<u>570,026</u>	<u>15,672,921</u>
End of year	<u>\$ 3,051,500</u>	<u>\$ 26,408,220</u>	<u>\$ 771,178</u>	<u>\$ 15,221,119</u>

See notes to basic financial statements.

Business-Type Activities		
Enterprise Funds		Governmental
607 Street Light Utility	Total	Activities - Internal Service Funds
\$ -	\$ 13,298,608	\$ -
448,741	448,741	-
-	105,841	9,447,001
<u>448,741</u>	<u>13,853,190</u>	<u>9,447,001</u>
-	4,370,496	7,716,737
-	276,155	942,883
253,657	6,766,713	698,205
313	1,271,842	439,941
<u>253,970</u>	<u>12,685,206</u>	<u>9,797,766</u>
194,771	1,167,984	(350,765)
(42,522)	(230,327)	(91,849)
-	281,223	10,891
-	199	-
-	2,500	106,335
-	1,987	-
<u>(42,522)</u>	<u>55,582</u>	<u>25,377</u>
152,249	1,223,566	(325,388)
-	674,833	-
-	-	650,000
<u>(25,000)</u>	<u>(3,712,755)</u>	<u>-</u>
127,249	(1,814,356)	324,612
<u>1,257,270</u>	<u>48,650,892</u>	<u>3,817,703</u>
<u>\$ 1,384,519</u>	<u>\$ 46,836,536</u>	<u>\$ 4,142,315</u>

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2022**

	Business-Type Activities - Enterprise Funds			
	606 Ambulance Service	604 Environmental Utility	605 Recycling Program	601 Sanitary Sewer
<b>Cash Flows - Operating Activities</b>				
Receipts from customers	\$ 2,913,766	\$ 3,146,299	\$ 1,166,091	\$ 6,110,316
Interfund services provided and used	-	(237,600)	-	(139,000)
Payments to suppliers for goods and services	(682,729)	(505,719)	(966,911)	(4,048,403)
Payments to employees for services	(2,703,074)	(751,961)	(92,304)	(699,999)
Other operating revenues	-	-	27,140	78,701
Net cash flows - operating activities	<u>(472,037)</u>	<u>1,651,019</u>	<u>134,016</u>	<u>1,301,615</u>
<b>Cash Flows - Noncapital Financing Activities</b>				
Property taxes	399	-	-	-
Intergovernmental receipts	153,274	2,305	240,561	2,012
Other income	-	-	-	1,987
Transfer from other funds	-	-	-	-
Transfer to other funds	-	(170,000)	(55,000)	(390,000)
Net cash flows - noncapital financing activities	<u>153,673</u>	<u>(167,695)</u>	<u>185,561</u>	<u>(386,001)</u>
<b>Cash Flows - Capital and Related Financing Activities</b>				
Acquisition of capital assets	(20,157)	-	-	-
Transfer to other funds	-	(2,406,865)	-	(665,890)
Proceeds from disposal of capital assets	2,500	-	-	-
Net cash flows - capital and related financing activities	<u>(17,657)</u>	<u>(2,406,865)</u>	<u>-</u>	<u>(665,890)</u>
<b>Cash Flows - Investing Activities</b>				
Investment income	(45,577)	(34,619)	(24,187)	(85,116)
Net change in cash and cash equivalents	(381,598)	(958,160)	295,390	164,608
<b>Cash and Cash Equivalents</b>				
January 1	<u>1,745,686</u>	<u>2,107,085</u>	<u>356,268</u>	<u>2,383,002</u>
December 31	<u>\$ 1,364,088</u>	<u>\$ 1,148,925</u>	<u>\$ 651,658</u>	<u>\$ 2,547,610</u>

See notes to basic financial statements.

Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
607 Street Light Utility	Total	
\$ 449,550	\$ 13,786,022	\$ -
-	(376,600)	9,141,344
(255,239)	(6,459,001)	(1,684,655)
-	(4,247,338)	(7,650,641)
-	105,841	224,509
<u>194,311</u>	<u>2,808,924</u>	<u>30,557</u>
-	399	-
-	398,152	10,891
-	1,987	-
-	-	650,000
<u>(25,000)</u>	<u>(640,000)</u>	<u>-</u>
<u>(25,000)</u>	<u>(239,462)</u>	<u>660,891</u>
-	(20,157)	(631,461)
-	(3,072,755)	-
-	2,500	106,335
<u>-</u>	<u>(3,090,412)</u>	<u>(525,126)</u>
<u>(43,329)</u>	<u>(232,828)</u>	<u>(93,474)</u>
125,982	(753,778)	72,848
<u>1,158,361</u>	<u>7,750,402</u>	<u>2,716,809</u>
<u>\$ 1,284,343</u>	<u>\$ 6,996,624</u>	<u>\$ 2,789,657</u>

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2022**

	Business-Type Activities - Enterprise Funds			
	606 Ambulance Service	604 Environmental Utility	605 Recycling Program	601 Sanitary Sewer
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>				
Operating income (loss)	\$ (992,123)	\$ 1,138,674	\$ 155,332	\$ 671,330
Adjustments to reconcile operating income (loss) to net cash flows - operating activities				
Depreciation	203,676	702,433	-	365,420
Pension expense	-	(77,014)	5,426	63,275
Accounts receivable	195,749	(16)	(15,370)	(37,827)
Due from other governments	-	10,683	4,164	(119,519)
Prepaid items	2,872	2,000	-	351,548
Inventory	-	-	-	-
Accounts payable	(4,599)	(19,176)	(14,955)	2,820
Salaries payable	111,471	2,426	(676)	3,334
Due to other governments	(746)	(110,903)	2	(14)
OPEB expense	11,663	1,912	93	1,248
Employee benefits payable	-	-	-	-
Total adjustments	<u>520,086</u>	<u>512,345</u>	<u>(21,316)</u>	<u>630,285</u>
Net cash flows - operating activities	<u>\$ (472,037)</u>	<u>\$ 1,651,019</u>	<u>\$ 134,016</u>	<u>\$ 1,301,615</u>
<b>Noncash Capital and Related Financing Activities</b>				
Capital contributions	<u>\$ -</u>	<u>\$ 662,151</u>	<u>\$ -</u>	<u>\$ 12,682</u>

See notes to basic financial statements.

(Continued)

Business-Type Activities - Enterprise Funds		Governmental Activities - Internal Service Funds
607 Street Light Utility	Total	
\$ 194,771	\$ 1,167,984	\$ (350,765)
313	1,271,842	439,941
-	(8,313)	-
415	142,951	690
394	(104,278)	(81,838)
-	356,420	(2,665)
-	-	(26,089)
4,238	(31,672)	(43,727)
-	116,555	60,476
(5,820)	(117,481)	17,434
-	14,916	-
-	-	17,100
<u>(460)</u>	<u>1,640,940</u>	<u>381,322</u>
<u>\$ 194,311</u>	<u>\$ 2,808,924</u>	<u>\$ 30,557</u>
<u>\$ -</u>	<u>\$ 674,833</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.

Street Use Revitalization Fund – This fund accounts for street revitalization efforts.

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.

**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):

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

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 7 days interest on the amount withdrawn. 7 day's 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, 2022, 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, 2022.

**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 2022, 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, 2022, individual funds with deficit fund balances are as follows:

Fund	Fund Balance
Capital Projects Funds	
Public Safety Training Facility Fund	\$ (179,137)
Tax Increment Economic Development District 1-11	(127,870)
Tax Increment District 1-13	(107,241)
Tax Increment Financing District 1-15	(12,890)
Internal Service Fund	
Employee Benefits	(44,832)

**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, 2022, the City's bank balance was \$0 and not exposed to custodial credit risk. The book balance as of December 31, 2022, 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	\$ 10,757,283	\$ 10,757,283	\$ -	\$ -
Brokered Money Market Funds	1,527,564	1,527,564	-	-
Long-term bonds	27,043,898	5,796,217	20,219,889	1,027,792
U.S. Agencies	3,346,754	772,628	2,574,126	-
Brokered certificates of deposit	9,402,407	2,434,475	6,967,932	-
<b>Total</b>	<b>\$ 52,077,906</b>	<b>\$ 21,288,167</b>	<b>\$ 29,761,947</b>	<b>\$ 1,027,792</b>

Non-Pooled Investment Type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
Brokered Money Market Funds	\$ 1,402,600	\$ 488,810	\$ 913,790	\$ -

**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, 2022, 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, 2022, 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, 2022:

- \$1,527,564 of investments are valued using a quoted market prices (Level 1 inputs)
- \$39,793,059 of investments are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2022, were as follows:

Petty cash and other cash on hand	\$ 24,721
Investments (Note 3.B.)	<u>53,480,506</u>
Total deposits and investments	<u><u>\$ 53,505,227</u></u>

Deposits and investments are presented in the December 31, 2022, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u>\$ 53,505,227</u>
Total deposits and investments	<u><u>\$ 53,505,227</u></u>

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

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 14,954,964	\$ -	\$ (198,444)	\$ 14,756,520
Construction in progress	12,162,829	18,604,006	(4,529,072)	26,237,763
Total capital assets, not being depreciated	<u>27,117,793</u>	<u>18,604,006</u>	<u>(4,727,516)</u>	<u>40,994,283</u>
Capital assets, being depreciated				
Buildings	43,347,848	40,145	(608,843)	42,779,150
Equipment	9,363,172	631,792	(1,555,693)	8,439,271
Vehicles	8,601,625	414,027	(713,849)	8,301,803
Other improvements	1,513,337	-	(79,110)	1,434,227
Infrastructure	151,661,162	3,190,730	-	154,851,892
Leased equipment	-	83,513	-	83,513
Total capital assets, being depreciated	<u>214,487,144</u>	<u>4,360,207</u>	<u>(2,957,495)</u>	<u>215,889,856</u>
Less accumulated depreciation for				
Buildings	16,299,320	971,748	(542,238)	16,728,830
Equipment	6,054,269	507,097	(1,534,233)	5,027,133
Vehicles	4,830,725	645,857	(631,529)	4,845,053
Other improvements	698,967	43,372	(74,099)	668,240
Infrastructure	55,238,544	3,462,100	-	58,700,644
Less accumulated amortization for				
Leased equipment	-	5,275	-	5,275
Total accumulated depreciation and amortization	<u>83,121,825</u>	<u>5,635,449</u>	<u>(2,782,099)</u>	<u>85,975,175</u>
Total capital assets being depreciated - net	<u>131,365,319</u>	<u>(1,275,242)</u>	<u>(175,396)</u>	<u>129,914,681</u>
Governmental activities capital assets - net	<u>\$ 158,483,112</u>	<u>\$ 17,328,764</u>	<u>\$ (4,902,912)</u>	<u>\$ 170,908,964</u>

Note: Construction in progress decreases exceeds capital asset additions for the year because some of the projects relate to enterprise fund additions. This is broken out once the project is completed and capital contributions are recognized.

**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	62,958,117	674,833	-	63,632,950
Equipment	1,001,133	20,157	(194,198)	827,092
Vehicles	1,129,312	-	(113,355)	1,015,957
Total capital assets, being depreciated	<u>65,690,511</u>	<u>694,990</u>	<u>(307,553)</u>	<u>66,077,948</u>
Less accumulated depreciation for				
Buildings	224,213	9,534	-	233,747
Improvements other than buildings	26,291,449	1,045,987	-	27,337,436
Equipment	735,845	79,154	(194,198)	620,801
Vehicles	643,223	137,167	(113,355)	667,035
Total accumulated depreciation	<u>27,894,730</u>	<u>1,271,842</u>	<u>(307,553)</u>	<u>28,859,019</u>
Total capital assets being depreciated - net	<u>37,795,781</u>	<u>(576,852)</u>	<u>-</u>	<u>37,218,929</u>
Business-type activities capital assets - net	<u>\$ 37,807,405</u>	<u>\$ (576,852)</u>	<u>\$ -</u>	<u>\$ 37,230,553</u>

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

Governmental activities	
General government	\$ 671,774
Public safety	569,407
Public works	3,251,412
Parks and recreation	691,984
Community development	10,931
Information technology	10,788
Fleet management	<u>429,153</u>
Total depreciation expense - governmental activities	<u>\$ 5,635,449</u>



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

**NOTE 4 – CAPITAL ASSETS (CONTINUED)**

Business-type activities	
Ambulance services	\$ 203,676
Environmental utility	702,433
Sanitary sewer	365,420
Street light utility	<u>313</u>
Total depreciation expense - business-type activities	<u><u>\$ 1,271,842</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	\$ 1,720,929
Sick leave	71,042
Compensatory time off	80,432
Accrued taxes and benefits	<u>73,205</u>
Total	<u><u>\$ 1,945,608</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 day's pay.

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

**NOTE 6 – LONG-TERM DEBT****A. Governmental Activities**

During 2022, the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/21	Additions	Deductions	Balance 12/31/22	Due Within One Year
G.O. Bonds	\$ 66,227,815	\$ 2,925,000	\$ (14,964,724)	\$ 54,188,091	\$ 6,168,091
Premium	2,131,953	117,739	(439,013)	1,810,679	-
Finance purchases	707,278	-	(190,228)	517,050	194,552
Lease liabilities	-	83,513	(14,145)	69,368	20,423
Employee benefits	1,928,508	369,361	(352,261)	1,945,608	94,483
Total governmental activities	<u>\$ 70,995,554</u>	<u>\$ 3,495,613</u>	<u>\$ (15,960,371)</u>	<u>\$ 58,530,796</u>	<u>\$ 6,477,549</u>

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 occurred on February 1, 2022.

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

**NOTE 6 – LONG-TERM DEBT**

A summary of outstanding debt at December 31, 2022, is as follows:

	Average Interest Rates	Year Issued	Year of Maturity	Original Issue	Payable 12/31/22
Tax increment	5.68 %	1999	2023	\$ 692,297	\$ 28,091
State aid street refunding	2.08	2012	2024	2,505,000	510,000
Refunding	2.21	2013	2024	3,700,000	395,000
Refunding	2.63	2015	2026	3,790,000	1,235,000
Tax abatement refunding	2.62	2015	2031	1,215,000	690,000
Refunding	2.54	2015	2027	7,990,000	2,595,000
Improvement, CIP, equipment certification	2.09	2016	2032	3,765,000	2,285,000
Refunding	3.00	2016	2024	5,775,000	1,530,000
Improvement, tax abatement	3.00	2017	2033	3,850,000	2,745,000
Improvement refunding	2.00	2017	2025	3,145,000	1,010,000
Improvement	3.40	2018	2034	4,375,000	3,675,000
Improvement, tax abatement	3.40	2018	2034	2,565,000	2,160,000
Improvement	2.83	2019	2035	4,475,000	3,980,000
Refunding	1.95	2020	2032	5,480,000	4,955,000
Improvement	3.00	2020	2036	6,200,000	5,880,000
Improvement	2.00	2021	2042	9,500,000	9,500,000
Refunding	2.50	2021	2035	8,090,000	8,090,000
Improvement	3.80	2022	2038	2,925,000	2,925,000
				<u>\$ 80,037,297</u>	<u>\$ 54,188,091</u>
Total bonds payable				<u>\$ 80,037,297</u>	<u>\$ 54,188,091</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, 2022, 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, 2022, were \$29,672.

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, 2022, are the following:

Year Ending December 31,	Bonds			Finance purchases		
	Governmental Activities			Governmental Activities		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 6,168,091	\$ 1,398,640	\$ 7,566,731	\$ 194,552	\$ 11,758	\$ 206,310
2024	5,845,000	1,193,232	7,038,232	105,091	7,337	112,428
2025	4,820,000	1,036,222	5,856,222	107,482	4,946	112,428
2026	4,680,000	893,520	5,573,520	109,925	2,501	112,426
2027	3,985,000	760,198	4,745,198	-	-	-
2028-2032	17,225,000	2,237,243	19,462,243	-	-	-
2033-2037	8,455,000	626,814	9,081,814	-	-	-
2038-2042	3,010,000	116,394	3,126,394	-	-	-
Total	<u>\$ 54,188,091</u>	<u>\$ 8,262,263</u>	<u>\$ 62,450,354</u>	<u>\$ 517,050</u>	<u>\$ 26,542</u>	<u>\$ 543,592</u>

Year Ending December 31,	Lease liability		
	Governmental Activities		
	Principal	Interest	Total
2023	\$ 20,423	\$ 2,659	\$ 23,082
2024	21,327	1,755	23,082
2025	20,730	817	21,547
2026	6,888	94	6,982
Total	<u>\$ 69,368</u>	<u>\$ 5,325</u>	<u>\$ 74,693</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	\$105,000	\$105,001	\$105,501
2012A Improvement	Infrastructure improvements	Special assessments	28	n/a	2013 – 2027	-	1,102,594	-
2013A Improvement	Infrastructure improvements	State-aid	100	n/a	2015 - 2023	521,475	274,075	274,075
2013B Refunding	Infrastructure improvements	Special assessments	37	n/a	2014 - 2031	-	3,307,619	-
2014A Improvement/TIF	Infrastructure improvements	Special assessments	13	n/a	2014 - 2024	409,875	204,625	7,427
2015A Refunding	Infrastructure improvements	Special assessments	17	n/a	2016 – 2030	-	5,470,319	-
2015B Improvement/TIF	Infrastructure improvements	Special assessments	9	n/a	2016-2026	1,313,150	435,950	5
2015C Refunding	Infrastructure improvements	Tax increment	75	n/a	2016-2031	770,500	109,700	65,400
2016A Improvement	Infrastructure improvements	Special assessments	30	n/a	2016-2027	2,765,250	714,353	112,106
2016B Refunding	Infrastructure improvements	Special assessments	30	n/a	2016-2027	2,536,694	360,638	50,155
2017A Improvement	Infrastructure improvements	Special assessments	30	n/a	2016-2027	1,569,450	1,040,600	124,343
2017B Advance Refunding	Infrastructure improvements	Special assessments	40	n/a	2018-2025	3,134,925	371,625	77,204
2018A Improvement/Abate	Infrastructure improvements	Special assessments	13	n/a	2018-2025	1,037,850	623,250	62,709
2019A Improvement	Infrastructure improvements	Special assessments	26	n/a	2018-2025	6,987,125	579,550	104,978
2020A Refunding	Infrastructure improvements	Special assessments	36	n/a	2018-2025	4,711,438	364,675	122,472
2020B Improvement	Infrastructure improvements	Special assessments	39	n/a	2021-2032	5,414,371	626,741	266,911
2021A CIP Fire Station	Infrastructure improvements	Special assessments	36	n/a	2021-2036	6,952,250	496,500	164,039
2021B Refunding	Capital Improvements	Property Taxes	76	n/a	2022-2042	11,182,131	262,611	319,477
2022A Improvement	Infrastructure improvements	Special assessments	9	n/a	2022-2035	9,107,575	163,220	146,986
2021B Refunding	Infrastructure improvements	Special assessments	55	n/a	2022-2038	3,931,288	-	-
Total						<u>\$ 62,450,347</u>	<u>\$ 16,613,646</u>	<u>\$ 2,003,788</u>

**B. Lease Liability**

The City entered into lease agreements for copiers. The lease agreements include annual principal and interest payments as noted on the previous page. Interest and discount rates on the lease agreements are 3.5%.

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

**NOTE 7 – TAX INCREMENT DISTRICTS**

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

The following table reflects values as of December 31, 2022:

	<u>Housing District 1-6</u>	<u>Housing District 1-7</u>	<u>Housing District 1-8</u>	<u>Housing District 1-10</u>
Year established	1995	2005	2005	2011
Duration of district	12/31/2023	12/31/2031	12/31/2030	12/31/2038
Tax capacity				
Original	\$ 12,447	\$ 1,314	\$ 9,697	\$ 20,000
Current	<u>174,352</u>	<u>23,159</u>	<u>98,685</u>	<u>200,115</u>
Captured - retained	<u>\$ 161,905</u>	<u>\$ 21,845</u>	<u>\$ 88,988</u>	<u>\$ 180,115</u>
	<u>Economic Development District 1-11</u>	<u>Economic Development District 1-12</u>	<u>Economic Development District 1-13</u>	<u>Economic Development District 1-14</u>
Year established	2011	2014	2015	2020
Duration of district	12/31/2021	12/31/2041	12/31/2043	12/31/2048
Tax capacity				
Original	\$ 2,376,319	\$ 98,450	\$ 16,251	\$ 229,251
Current	<u>1,077,882</u>	<u>823,250</u>	<u>316,007</u>	<u>279,250</u>
Captured - retained	<u>\$ (1,298,437)</u>	<u>\$ 724,800</u>	<u>\$ 299,756</u>	<u>\$ 49,999</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 8 – FUND BALANCE DETAIL**

At December 31, 2022, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Public Improvement Projects Fund	Street Revitalization Fund	Fire Station Fund	Nonmajor Governmental Funds	Total
Nonspendable							
Prepaid items	\$ 28,467	\$ -	\$ -	\$ -	\$ -	\$ 2,400	\$ 30,867
Restricted for							
Debt service	-	8,142,276	-	-	-	-	8,142,276
Economic development	-	-	-	-	-	692,166	692,166
TIF districts	-	-	-	-	-	1,857,422	1,857,422
Park development	-	-	-	-	-	1,750,024	1,750,024
Community center improvements	-	-	-	-	-	29,043	29,043
Public improvement projects	-	-	2,223,730	-	-	-	2,223,730
Total restricted	-	8,142,276	2,223,730	-	-	4,328,655	14,694,661
Committed to							
Charitable gambling	-	-	-	-	-	92,559	92,559
Police services	-	-	-	-	-	74,445	74,445
Tree preservation	-	-	-	-	-	158,136	158,136
Cable television	-	-	-	-	-	1,079,998	1,079,998
Fire training facility - operations	-	-	-	-	-	118,755	118,755
Total committed	-	-	-	-	-	1,523,893	1,523,893
Assigned to							
General government capital	750,000	-	-	-	-	-	750,000
Economic development	300,000	-	-	-	-	-	300,000
Parks and Environment	450,000	-	-	-	-	-	450,000
Public safety	396,294	-	-	-	-	-	396,294
Capital projects	-	-	-	-	-	166,011	166,011
Fire stations	-	-	-	-	4,232,661	-	4,232,661
Police vehicles and equipment	-	-	-	-	-	450,457	450,457
Right-of-way	-	-	-	-	-	129,335	129,335
Streets	-	-	-	4,790,159	-	252,302	5,042,461
WAC districts	-	-	-	-	-	611,494	611,494
Total assigned	1,896,294	-	-	4,790,159	4,232,661	1,609,599	12,528,713
Unassigned	13,349,890	-	-	-	-	(427,138)	12,922,752
Total fund balance	\$ 15,274,651	\$ 8,142,276	\$ 2,223,730	\$ 4,790,159	\$ 4,232,661	\$ 7,037,409	\$ 41,700,886

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

**NOTE 9 – INTERFUND ASSETS/LIABILITIES**

The City has the following due to/from other fund balances at December 31, 2022:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Funds		
Street Use Revitalization	\$ 319,897	\$ -
Nonmajor Governmental Funds	<u>-</u>	<u>319,897</u>
 Total	 <u><u>\$ 319,897</u></u>	 <u><u>\$ 319,897</u></u>

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.

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.



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

**NOTE 10 – TRANSFERS**

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

<u>Transfer Out of</u>	<u>Transfer In to</u>	<u>Amount</u>
General	Nonmajor Governmental Funds	\$ 850,000
General	Governmental Activities - Internal Service	650,000
General	Fire Station Fund	1,587,807
Nonmajor Governmental Funds	Nonmajor Governmental Funds	36,000
Public Improvement Projects	Street Use Revitalization Fund	2,489,542
Street Use Revitalization Fund	General	690,000
Street Use Revitalization Fund	Public Improvement Projects	4,581,520
Debt Service	Public Improvement Projects	2,976,033
Nonmajor Governmental Funds	General	25,000
Nonmajor Governmental Funds	Public Improvement Projects	504,900
Nonmajor Governmental Funds	Debt Service	444,680
Nonmajor Governmental Funds	Fire Station Fund	512,193
Environmental Utility	General	170,000
Environmental Utility	Debt Service	379,701
Environmental Utility	Public Improvement Projects	2,027,164
Sanitary Sewer	General	390,000
Sanitary Sewer	Debt Service	134,128
Sanitary Sewer	Public Improvement Projects	531,762
Recycling	General	55,000
Street Light Utility	General	25,000
		<u>\$ 19,060,430</u>
Total		<u>\$ 19,060,430</u>

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 2022 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 11 – 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 11 – 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 12 – PENSION PLANS**

The City participates in various pension plans. Total pension expense for the year ended December 31, 2022, was \$3,835,306. 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 12 – 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 12 – 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 2022 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, 2022, were \$552,607. 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 2022 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, 2022, were \$1,517,543. The City's contributions were equal to the required contributions as set by state statute.

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

**NOTE 12 – PENSION PLANS (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs**

General Employees Fund Pension Costs

At December 31, 2022, the City reported a liability of \$7,761,632 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 \$227,609.

The net pension liability was measured as of June 30, 2022, 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, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0980% at the end of the measurement period and 0.1003% for the beginning of the period.

City's proportionate share of the net pension liability	\$ 7,761,632
State of Minnesota's proportionate share of the net pension liability associated with the City	227,609
Total	\$ 7,989,241

For the year ended December 31, 2022, the City recognized pension expense of \$983,324 for its proportionate share of General Employees Plan's pension expense. Included in this amount, the City recognized \$34,010 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 12 – PENSION PLANS (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**C. Pension Costs (Continued)**

General Employees Fund Pension Costs (Continued)

At December 31, 2022, 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	\$ 64,831	\$ 84,814
Changes in actuarial assumptions	1,796,578	32,116
Net collective difference between projected and actual investment earnings	69,845	-
Changes in proportion	58,070	-
Contributions paid to PERA subsequent to the measurement date	276,304	-
	<u>276,304</u>	<u>-</u>
Total	<u>\$ 2,265,628</u>	<u>\$ 116,930</u>

The \$276,304 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, 2023. 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
2023	\$ 700,481
2024	691,428
2025	(221,438)
2026	701,923
	<u>701,923</u>
Total	<u>\$ 1,872,394</u>

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

**NOTE 12 – PENSION PLANS (CONTINUED)**

**Public Employees' Retirement Association (Continued)**

**D. Pension Costs (Continued)**

Police and Fire Fund Pension Costs

At December 31, 2022, the City reported a liability of \$30,430,774 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2021, through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.6993% at the end of the measurement period and 0.7035% 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, 2022. 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, 2021. 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.

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, 2022, the City recognized pension expense of \$2,851,982 for its proportionate share of the Police and Fire Plan's pension expense. Included in this amount, the City recognized \$257,884 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 \$62,936 for the year ended December 31, 2022, 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 12 – PENSION PLANS (CONTINUED)****Public Employees' Retirement Association (Continued)****D. Pension Costs (Continued)**

## Police and Fire Fund Pension Costs (Continued)

At December 31, 2022, 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.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 1,866,598	\$ -
Changes in actuarial assumptions	17,951,307	186,321
Net collective difference between projected and actual investment earnings	385,866	-
Changes in proportion	205,197	215,323
Contributions paid to PERA subsequent to the measurement date	<u>758,772</u>	<u>-</u>
Total	<u>\$ 21,167,740</u>	<u>\$ 401,644</u>

The \$758,772 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, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Pension Expense Amount</u>
2023	\$ 3,914,791
2024	3,905,207
2025	3,400,113
2026	6,233,709
2027	<u>2,553,504</u>
Total	<u>\$ 20,007,324</u>



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

**NOTE 12 – 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	<u>25.0</u>	5.90
Total	<u><u>100.0 %</u></u>	

**F. Actuarial Methods and Assumptions**

The total pension liability in the June 30, 2022, 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 27 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 12 – 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 2022:

General Employees Fund

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions

- There have been no changes since the previous valuation.

Police and Fire Fund

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.
- The single discount rate was changed from 6.5% to 5.4%.

Changes in Plan Provisions

- There have been no changes since the previous valuation.

**G. Discount Rate**

The discount rate for the General Employees Plan used to measure the total pension liability in 2022 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 position of the General Employees Fund was 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.

In the Police and Fire Fund, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060. Beginning in the fiscal year ended June 30, 2061, projected benefit payments exceed the fund's projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.4% for the Police and Fire Fund was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.5% applied to all years of projected benefits through the point of asset depletion and 3.69% thereafter.

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

**NOTE 12 – PENSION PLANS (CONTINUED)****Public Employees' Retirement Association (Continued)****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	\$ 12,259,905	\$ 7,761,632	\$ 4,072,355
	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 Police and Fire Fund net pension liability	\$ 46,053,073	\$ 30,430,774	\$ 17,801,080

**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](http://www.mnpera.org).

**Deferred Compensation**

The majority of City employees during 2022 received supplemental pension benefits, which consist of City contributions to a deferred compensation plan. The City's contribution rates during 2022 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 2022 was \$295,971.

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

**NOTE 13 – 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 2022, the City contributed \$0 to the plan.

**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	165
Total	175

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

**NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**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 through 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.

There were no changes in actuarial assumptions in 2022.

**F. Total OPEB Liability**

The City's total OPEB liability of \$2,370,291 was measured as of January 1, 2022, and was determined by an actuarial valuation as of January 1, 2021.

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

**NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**F. Total OPEB Liability (Continued)**

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balances at January 1, 2022	\$ 2,262,954
Changes for the year	
Service cost	143,769
Interest	47,301
Benefit payments	(83,733)
Net changes	107,337
Balances at December 31, 2022	\$ 2,370,291

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.

**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 1percentage higher than the current discount rate.

Total OPEB Liability		
1% decrease (1.0%)	Current (2.0%)	1% increase (3.0%)
\$ 2,551,685	\$ 2,370,291	\$ 2,200,582

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%)
\$ 2,108,068	\$ 2,370,291	\$ 2,680,931

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

**NOTE 13 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

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

For the year ended December 31, 2022, the City recognized OPEB expense of \$140,260. At December 31, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Assumption changes	\$ 217,731	\$ 305,902
Liability losses	190,012	529,421
Employer contributions made after the measurement date	<u>114,489</u>	<u>-</u>
Total	<u>\$ 522,232</u>	<u>\$ 835,323</u>

The \$114,489 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>
2023	\$ (50,809)
2024	(50,809)
2025	(50,809)
2026	(50,809)
2027	(61,443)
Therafter	<u>(162,902)</u>
Total	<u>\$ (427,581)</u>

**NOTE 14 – CONTRACT COMMITMENTS**

The City has entered into numerous construction contracts with outstanding commitments as of December 31, 2022, of \$4,000 for the Fire Station Fund and \$2,961,487 for the Public Improvement Projects Fund.

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

**NOTE 15 – 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, 2022.

**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 16 – 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 \$36,283,680 on December 31, 2022.

**NOTE 17 – 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.



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

**NOTE 17 – DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT (CONTINUED)**

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2022.

**NOTE 18 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED**

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* establishes that a Subscription-Based Information Technology Arrangement (SBITA) results in a right-to-use subscription asset and a corresponding liability. Under this statement, a governmental entity generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. This statement will be effective for the year ending December 31, 2023.

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
General property taxes	\$ 18,185,680	\$ 18,185,680	\$ 18,069,433	\$ (116,247)
Miscellaneous taxes	-	-	18,696	18,696
Licenses and permits	1,557,000	1,557,000	2,436,019	879,019
Intergovernmental				
Fire aid	218,000	218,000	249,516	31,516
Police aid	570,000	570,000	715,621	145,621
Federal grants	140,000	140,000	57,163	(82,837)
Other grants and aids	360,300	360,300	374,351	14,051
Total intergovernmental revenue	1,288,300	1,288,300	1,396,651	108,351
Charges for services				
General government	635,800	635,800	575,965	(59,835)
Public safety	30,000	30,000	20,656	(9,344)
Public works	2,500	2,500	3,459	959
Parks and recreation	56,000	56,000	77,610	21,610
Community development	300,500	300,500	422,730	122,230
Total charges for services	1,024,800	1,024,800	1,100,420	75,620
Fines and forfeits	150,000	150,000	153,347	3,347
Investment income	60,000	60,000	(449,216)	(509,216)
Miscellaneous				
Contributions and donations	-	-	295	295
Rent	1,500	1,500	1,495	(5)
Other	50,000	50,000	150,571	100,571
Total miscellaneous	51,500	51,500	152,361	100,861
Total revenues	22,317,280	22,317,280	22,877,711	560,431
<b>Expenditures</b>				
General government				
Administration	1,931,690	1,931,690	1,931,262	(428)
Finance	1,663,050	1,663,050	1,547,275	(115,775)
Legislative	160,130	160,130	159,854	(276)
Capital outlay	-	-	22,208	22,208
Total general government	3,754,870	3,754,870	3,660,599	(94,271)
Public safety				
Police	10,744,400	10,744,400	10,453,175	(291,225)
Police capital outlay	-	-	19,893	19,893
Fire	2,509,320	2,509,320	2,590,252	80,932
Total public safety	13,253,720	13,253,720	13,063,320	(190,400)

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, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Expenditures (Continued)</b>				
Public works				
Administration	\$ 341,500	\$ 341,500	\$ 374,424	\$ 32,924
Administration capital outlay	-	-	10,379	10,379
Streets and alleys	1,007,390	1,007,390	936,767	(70,623)
Engineering	687,690	687,690	626,036	(61,654)
Engineering capital outlay	-	-	19,718	19,718
Snow and ice removal	827,130	827,130	791,629	(35,501)
Snow and ice removal capital outlay	-	-	14,035	14,035
Transit operations	1,037,690	1,037,690	1,062,078	24,388
Building operations	636,460	636,460	616,702	(19,758)
Total public works	<u>4,537,860</u>	<u>4,537,860</u>	<u>4,451,768</u>	<u>(86,092)</u>
Parks and recreation				
Park administration	449,250	449,250	454,402	5,152
Park administration capital outlay	-	-	15,209	15,209
Park maintenance	57,330	57,330	43,084	(14,246)
Total parks and recreation	<u>506,580</u>	<u>506,580</u>	<u>512,695</u>	<u>6,115</u>
Community development	<u>1,579,250</u>	<u>1,579,250</u>	<u>1,666,876</u>	<u>87,626</u>
Debt Service				
Principal	-	-	13,829	13,829
Interest and Other Charges	-	-	1,918	1,918
Total debt service	<u>-</u>	<u>-</u>	<u>15,747</u>	<u>15,747</u>
Total expenditures	<u>23,632,280</u>	<u>23,632,280</u>	<u>23,371,005</u>	<u>(261,275)</u>
Excess of revenues over (under) expenditures	(1,315,000)	(1,315,000)	(493,294)	821,706
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,355,000	1,355,000	1,355,000	-
Transfers out	-	-	(3,087,807)	(3,087,807)
Proceeds from sale of capital asset	-	-	3,103	3,103
Lease proceeds	-	-	67,689	67,689
Total other financing sources (uses)	<u>1,355,000</u>	<u>1,355,000</u>	<u>(1,662,015)</u>	<u>(3,017,015)</u>
Net change in fund balances	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>(2,155,309)</u>	<u>\$ (2,195,309)</u>
<b>Fund Balances</b>				
Beginning of year			<u>17,429,960</u>	
End of year			<u>\$ 15,274,651</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	12/31/20
Total OPEB Liability				
Service cost	\$ 143,525	\$ 161,353	\$ 118,889	\$ 144,214
Interest	80,865	87,160	83,798	95,006
Differences between expected and actual experience	-	-	316,687	-
Changes of assumptions	-	95,706	(509,838)	171,925
Benefit payments	(105,010)	(47,549)	(64,744)	(83,604)
Net change in total OPEB liability	<u>119,380</u>	<u>296,670</u>	<u>(55,208)</u>	<u>327,541</u>
Beginning of year	<u>2,036,516</u>	<u>2,155,896</u>	<u>2,452,566</u>	<u>2,397,358</u>
End of year	<u>\$ 2,155,896</u>	<u>\$ 2,452,566</u>	<u>\$ 2,397,358</u>	<u>\$ 2,724,899</u>
Covered-employee payroll	\$ 11,439,056	\$ 11,782,228	\$ 12,260,663	\$ 12,628,483
Total OPEB liability as a percentage of covered-employee payroll	18.85%	20.82%	19.55%	21.58%

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>12/31/21</u>	<u>12/31/22</u>
\$ 139,581	\$ 143,769
81,773	47,301
(661,778)	-
68,563	-
<u>(90,084)</u>	<u>(83,733)</u>
<u>(461,945)</u>	<u>107,337</u>
<u>2,724,899</u>	<u>2,262,954</u>
<u>\$ 2,262,954</u>	<u>\$ 2,370,291</u>
\$ 14,153,114	\$ 14,577,707
15.99%	16.26%

**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%
2022	0.0980%	7,761,632	227,609	7,989,241	7,342,173	105.71%	76.67%

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%
2022	0.6993%	30,430,774	1,329,477	31,760,251	8,495,288	373.86%	70.53%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

**City of Maplewood  
Schedule of City Contributions  
General Employees Retirement Fund  
Last Ten Years**

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2022	552,607	552,607	-	7,368,093	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**

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
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%
2022	1,517,543	1,517,543	-	8,573,689	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****2022 Changes**

## Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

## Changes in Plan Provisions

- There have been no changes since the prior valuation.

**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.

**City of Maplewood  
Notes to Required Supplementary Information**

**General Employees Fund (Continued)**

**2020 Changes (Continued)**

Changes in Actuarial Assumptions (Continued)

- 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.

**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.

**City of Maplewood**  
**Notes to Required Supplementary Information**

**General Employees Fund (Continued)**

**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.

**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**

**2022 Changes**

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.
- The single discount rate was changed from 6.5% to 5.4%.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

**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.

**City of Maplewood**  
**Notes to Required Supplementary Information**

**Police and Fire Fund (Continued)**

**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.

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%.

**City of Maplewood**  
**Notes to Required Supplementary Information**

**Police and Fire Fund (Continued)**

**2017 Changes (Continued)**

Changes in Actuarial Assumptions (Continued)

- 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.

**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 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 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**

**2022 Changes**

Changes in Actuarial Assumptions

- None

**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, 2022**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and investments	\$ 2,056,543	\$ 6,006,907	\$ 8,063,450
Accrued interest receivable	5,640	22,215	27,855
Due from other governments	23,538	54,817	78,355
Accounts receivable	145,275	10,672	155,947
Property taxes receivable			
Delinquent	1,418	26,660	28,078
Due from Ramsey County	690	7,467	8,157
Notes receivable	-	100,000	100,000
Prepaid items	2,400	-	2,400
Land held for resale	1,000,447	-	1,000,447
	<u>\$ 3,235,951</u>	<u>\$ 6,228,738</u>	<u>\$ 9,464,689</u>
Total assets			
	<u>\$ 3,235,951</u>	<u>\$ 6,228,738</u>	<u>\$ 9,464,689</u>
<b>Liabilities</b>			
Accounts payable	\$ 869	\$ 821,073	\$ 821,942
Due to other governments	2,625	3,749	6,374
Deposits payable	81,221	235,674	316,895
Salaries and benefits payable	10,637	2,735	13,372
Due to other funds	-	319,897	319,897
Advance payable	904,472	-	904,472
Total liabilities	<u>999,824</u>	<u>1,383,128</u>	<u>2,382,952</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - taxes and assessments	17,668	26,660	44,328
	<u>17,668</u>	<u>26,660</u>	<u>44,328</u>
<b>Fund Balances</b>			
Nonspendable	2,400	-	2,400
Restricted	692,166	3,636,489	4,328,655
Committed	1,523,893	-	1,523,893
Assigned	-	1,609,599	1,609,599
Unassigned	-	(427,138)	(427,138)
Total fund balances	<u>2,218,459</u>	<u>4,818,950</u>	<u>7,037,409</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 3,235,951</u>	<u>\$ 6,228,738</u>	<u>\$ 9,464,689</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended December 31, 2022**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Revenues</b>			
General property taxes	\$ 99,071	\$ 1,061,933	\$ 1,161,004
Tax increment collections	-	2,030,992	2,030,992
Miscellaneous taxes	607,487	-	607,487
Licenses and permits	-	20,371	20,371
Charges for services	12,636	850,446	863,082
Fines and forfeitures	22,945	-	22,945
Investment income	(45,226)	(175,634)	(220,860)
Miscellaneous			
Contributions and donations	-	2,500	2,500
Rent	152,725	34,077	186,802
Other	164,949	26,478	191,427
Total revenues	<u>1,014,587</u>	<u>3,851,163</u>	<u>4,865,750</u>
<b>Expenditures</b>			
Current			
Community development	408,208	-	408,208
Administration	557,603	35,974	593,577
Fire	76,898	-	76,898
Legislative	30,000	-	30,000
Parks and recreation	-	36,080	36,080
Police	9,600	-	9,600
Public works	16,283	142,508	158,791
Debt service			
Principal payments	316	-	316
TIF developer payments	-	1,416,606	1,416,606
Interest and other charges	38	-	38
Capital outlay			
Administration	-	142,570	142,570
Parks and recreation	-	379,505	379,505
Police	-	280,957	280,957
Total expenditures	<u>1,098,946</u>	<u>2,434,200</u>	<u>3,533,146</u>
Excess of revenues over expenditures	(84,359)	1,416,963	1,332,604
<b>Other Financing Sources (Uses)</b>			
Proceeds from sale of capital assets	-	38,816	38,816
Transfers in	350,000	536,000	886,000
Transfers out	(36,000)	(1,486,773)	(1,522,773)
Total other financing sources (uses)	<u>314,000</u>	<u>(911,957)</u>	<u>(597,957)</u>
Net change in fund balances	229,641	505,006	734,647
<b>Fund Balances</b>			
Beginning of year	<u>1,988,818</u>	<u>4,313,944</u>	<u>6,302,762</u>
End of year	<u>\$ 2,218,459</u>	<u>\$ 4,818,950</u>	<u>\$ 7,037,409</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, 2022**

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	219 Tree Preservation Fund
<b>Assets</b>				
Cash and investments	\$ 85,863	\$ 595,747	\$ 154,953	\$ 157,483
Accrued interest receivable	-	-	553	653
Due from other governments	-	-	-	-
Accounts receivable	6,696	-	160	-
Property taxes receivable				
Delinquent	-	1,418	-	-
Due from Ramsey County	-	690	-	-
Prepaid items	-	-	-	-
Land held for resale	-	1,000,447	-	-
	<u>92,559</u>	<u>1,598,302</u>	<u>155,666</u>	<u>158,136</u>
Total assets	<u>\$ 92,559</u>	<u>\$ 1,598,302</u>	<u>\$ 155,666</u>	<u>\$ 158,136</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deposits payable	-	-	81,221	-
Due to other governments	-	246	-	-
Salaries payable	-	-	-	-
Advance payable	-	904,472	-	-
Total liabilities	<u>-</u>	<u>904,718</u>	<u>81,221</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	1,418	-	-
	<u>-</u>	<u>1,418</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable	-	-	-	-
Restricted	-	692,166	-	-
Committed	92,559	-	74,445	158,136
Total fund balances	<u>92,559</u>	<u>692,166</u>	<u>74,445</u>	<u>158,136</u>
	<u>92,559</u>	<u>1,598,302</u>	<u>155,666</u>	<u>158,136</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 92,559</u>	<u>\$ 1,598,302</u>	<u>\$ 155,666</u>	<u>\$ 158,136</u>

Special Revenue		
222 Cable Television	211 Fire Training Facility - Operations	Total
\$ 964,971	\$ 97,526	\$ 2,056,543
4,098	336	5,640
-	23,538	23,538
138,419	-	145,275
-	-	1,418
-	-	690
2,400	-	2,400
-	-	1,000,447
<u>\$ 1,109,888</u>	<u>\$ 121,400</u>	<u>\$ 3,235,951</u>
\$ 603	\$ 266	\$ 869
-	-	81,221
-	2,379	2,625
10,637	-	10,637
-	-	904,472
<u>11,240</u>	<u>2,645</u>	<u>999,824</u>
<u>16,250</u>	<u>-</u>	<u>17,668</u>
2,400	-	2,400
-	-	692,166
1,079,998	118,755	1,523,893
<u>1,082,398</u>	<u>118,755</u>	<u>2,218,459</u>
<u>\$ 1,109,888</u>	<u>\$ 121,400</u>	<u>\$ 3,235,951</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Special Revenue Funds**  
**Year Ended December 31, 2022**

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	219 Tree Preservation Fund
<b>Revenues</b>				
Taxes				
General property taxes	\$ -	\$ 99,071	\$ -	\$ -
Miscellaneous taxes	50,070	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	22,945	-
Investment income	-	-	(4,337)	(5,401)
Miscellaneous				
Rent	-	-	-	-
Other	-	47,385	162	115,212
Total revenues	<u>50,070</u>	<u>146,456</u>	<u>18,770</u>	<u>109,811</u>
<b>Expenditures</b>				
Current				
Administration	-	-	-	-
Community development	-	408,208	-	-
Fire	-	-	-	-
Legislative	30,000	-	-	-
Police	-	-	9,600	-
Public works	-	-	-	16,283
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	<u>30,000</u>	<u>408,208</u>	<u>9,600</u>	<u>16,283</u>
Excess of revenues over (under) expenditures	20,070	(261,752)	9,170	93,528
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	350,000	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	20,070	88,248	9,170	93,528
<b>Fund Balances</b>				
Beginning of year	<u>72,489</u>	<u>603,918</u>	<u>65,275</u>	<u>64,608</u>
End of year	<u>\$ 92,559</u>	<u>\$ 692,166</u>	<u>\$ 74,445</u>	<u>\$ 158,136</u>

Special Revenue		
222 Cable Television	211 Fire Training Facility - Operations	Total
\$ -	\$ -	\$ 99,071
557,417	-	607,487
12,636	-	12,636
-	-	22,945
(32,536)	(2,952)	(45,226)
-	152,725	152,725
1,820	370	164,949
<u>539,337</u>	<u>150,143</u>	<u>1,014,587</u>
557,603	-	557,603
-	-	408,208
-	76,898	76,898
-	-	30,000
-	-	9,600
-	-	16,283
316	-	316
38	-	38
<u>557,957</u>	<u>76,898</u>	<u>1,098,946</u>
(18,620)	73,245	(84,359)
-	-	350,000
<u>-</u>	<u>(36,000)</u>	<u>(36,000)</u>
<u>-</u>	<u>(36,000)</u>	<u>314,000</u>
(18,620)	37,245	229,641
<u>1,101,018</u>	<u>81,510</u>	<u>1,988,818</u>
<u>\$ 1,082,398</u>	<u>\$ 118,755</u>	<u>\$ 2,218,459</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.

### **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, 2022**

	Capital Projects			
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects	406 Police Vehicles and Equipment
<b>Assets</b>				
Cash and investments	\$ 249,882	\$ 125,366	\$ 392,704	\$ 442,837
Accounts receivable	-	-	-	2,500
Interest receivable	814	521	1,421	1,438
Due from other governments	-	-	-	656
Property taxes receivable				
Delinquent	2,721	3,042	2,473	5,317
Due from Ramsey County	1,606	1,375	1,460	3,026
Notes receivable	-	-	-	-
<b>Total assets</b>	<b>\$ 255,023</b>	<b>\$ 130,304</b>	<b>\$ 398,058</b>	<b>\$ 455,774</b>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	98,219	-	-
Due to other governments	-	-	-	-
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	229,574	-
<b>Total liabilities</b>	<b>-</b>	<b>98,219</b>	<b>229,574</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	2,721	3,042	2,473	5,317
<b>Fund Balances</b>				
Restricted	-	29,043	-	-
Assigned	252,302	-	166,011	450,457
Unassigned	-	-	-	-
<b>Total fund balances</b>	<b>252,302</b>	<b>29,043</b>	<b>166,011</b>	<b>450,457</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 255,023</b>	<b>\$ 130,304</b>	<b>\$ 398,058</b>	<b>\$ 455,774</b>

Capital Projects

433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	409 Right-of- Way
\$ 11,562	\$ 1,746,840	\$ -	\$ 119,152
-	-	-	8,172
48	7,244	-	491
-	-	-	1,520
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 11,610</u>	<u>\$ 1,754,084</u>	<u>\$ -</u>	<u>\$ 129,335</u>
\$ -	\$ -	\$ 179,137	\$ -
-	9,570	-	-
-	-	-	-
-	-	-	-
6,100	-	-	-
<u>6,100</u>	<u>9,570</u>	<u>179,137</u>	<u>-</u>
-	-	-	-
5,510	1,744,514	-	-
-	-	-	129,335
-	-	(179,137)	-
<u>5,510</u>	<u>1,744,514</u>	<u>(179,137)</u>	<u>129,335</u>
<u>\$ 11,610</u>	<u>\$ 1,754,084</u>	<u>\$ -</u>	<u>\$ 129,335</u>



**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2022**

	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
<b>Assets</b>				
Cash and investments	\$ -	\$ 1,017,643	\$ 75,533	\$ 149,075
Accounts receivable	-	-	-	-
Interest receivable	-	3,208	313	618
Due from other governments	-	-	-	-
Property taxes receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Notes receivable	-	-	100,000	-
	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
Total assets	<u>\$ -</u>	<u>\$ 1,020,851</u>	<u>\$ 175,846</u>	<u>\$ 149,693</u>
<b>Liabilities</b>				
Due to other funds	\$ 127,870	\$ -	\$ -	\$ -
Accounts payable	-	389,801	-	-
Due to other governments	-	-	-	-
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>127,870</u>	<u>389,801</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	-	631,050	175,846	149,693
Assigned	-	-	-	-
Unassigned	(127,870)	-	-	-
Total fund balances	<u>(127,870)</u>	<u>631,050</u>	<u>175,846</u>	<u>149,693</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 1,020,851</u>	<u>\$ 175,846</u>	<u>\$ 149,693</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	451 Tax Increment Econ. Development District 1-14	453 Tax Increment Financing District 1-15
\$ 720,914	\$ 18,526	\$ 156,498	\$ 127,998	\$ 43,831	\$ 47,242	\$ -
-	-	-	-	-	-	-
2,785	51	536	295	-	128	-
-	-	-	-	-	-	-
-	-	-	-	13,107	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 723,699</u>	<u>\$ 18,577</u>	<u>\$ 157,034</u>	<u>\$ 128,293</u>	<u>\$ 56,938</u>	<u>\$ 47,370</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,890
7,270	11,919	48,934	102,268	151,072	-	-
3,749	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,019</u>	<u>11,919</u>	<u>48,934</u>	<u>102,268</u>	<u>151,072</u>	<u>-</u>	<u>12,890</u>
-	-	-	-	13,107	-	-
712,680	6,658	108,100	26,025	-	47,370	-
-	-	-	-	-	-	-
-	-	-	-	(107,241)	-	(12,890)
<u>712,680</u>	<u>6,658</u>	<u>108,100</u>	<u>26,025</u>	<u>(107,241)</u>	<u>47,370</u>	<u>(12,890)</u>
<u>\$ 723,699</u>	<u>\$ 18,577</u>	<u>\$ 157,034</u>	<u>\$ 128,293</u>	<u>\$ 56,938</u>	<u>\$ 47,370</u>	<u>\$ -</u>



**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2022**

(Continued)

	Capital Projects		
	408 Water Availability Charge North St. Paul District	407 Water Availability Charge St. Paul District	Total
<b>Assets</b>			
Cash and investments	\$ 52,454	\$ 508,850	\$ 6,006,907
Accounts receivable	-	-	10,672
Interest receivable	214	2,090	22,215
Due from other governments	839	51,802	54,817
Property taxes receivable			
Delinquent	-	-	26,660
Due from Ramsey County	-	-	7,467
Notes receivable	-	-	100,000
	<u>53,507</u>	<u>562,742</u>	<u>6,228,738</u>
Total assets	<u>\$ 53,507</u>	<u>\$ 562,742</u>	<u>\$ 6,228,738</u>
<b>Liabilities</b>			
Due to other funds	\$ -	\$ -	\$ 319,897
Accounts payable	-	2,020	821,073
Due to other governments	-	-	3,749
Salaries and benefits payable	-	2,735	2,735
Deposits payable	-	-	235,674
Total liabilities	<u>-</u>	<u>4,755</u>	<u>1,383,128</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - taxes and assessments	-	-	26,660
<b>Fund Balances</b>			
Restricted	-	-	3,636,489
Assigned	53,507	557,987	1,609,599
Unassigned	-	-	(427,138)
Total fund balances	<u>53,507</u>	<u>557,987</u>	<u>4,818,950</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 53,507</u>	<u>\$ 562,742</u>	<u>\$ 6,228,738</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2022**

	Capital Projects			
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects	406 Police Vehicles & Equipment
<b>Revenues</b>				
General property taxes	\$ 222,766	\$ 210,410	\$ 207,816	\$ 420,941
Tax increment collections	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Investment income	(7,175)	(3,964)	(11,624)	(8,115)
Miscellaneous				
Contributions and donations	-	-	-	2,500
Rent	-	-	-	-
Other	-	-	-	1,478
Total revenues	<u>215,591</u>	<u>206,446</u>	<u>196,192</u>	<u>416,804</u>
<b>Expenditures</b>				
Current				
Administration	-	-	-	-
Fire	-	-	-	-
Parks and recreation	-	36,080	-	-
Public works	-	-	-	-
Debt service				
TIF developer payments	-	-	-	-
Capital outlay				
Administration	142,570	-	-	-
Fire	-	-	-	-
Parks and recreation	-	202,935	76,046	-
Police	-	-	-	280,957
Total expenditures	<u>142,570</u>	<u>239,015</u>	<u>76,046</u>	<u>280,957</u>
Excess of revenues over (under) expenditures	73,021	(32,569)	120,146	135,847
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	38,816
Transfers in	250,000	-	-	250,000
Transfers out	-	-	-	(624,621)
Total other financing sources (uses)	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>(335,805)</u>
Net change in fund balances	323,021	(32,569)	120,146	(199,958)
<b>Fund Balances</b>				
Beginning of year	<u>(70,719)</u>	<u>61,612</u>	<u>45,865</u>	<u>650,415</u>
End of year	<u>\$ 252,302</u>	<u>\$ 29,043</u>	<u>\$ 166,011</u>	<u>\$ 450,457</u>

Capital Projects

433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	409 Right-of-Way	443 Tax Increment Economic Development District 1-11
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	20,371	-
-	309,698	-	-	-
-	-	-	-	-
-	-	-	-	-
(373)	(56,639)	-	(3,882)	-
-	-	-	-	-
-	34,077	-	-	-
-	25,000	-	-	-
(373)	312,136	-	16,489	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	100,524	-	-	-
-	-	-	-	-
-	100,524	-	-	-
(373)	211,612	-	16,489	-
-	-	-	-	-
-	-	36,000	-	-
-	-	-	-	-
-	-	36,000	-	-
(373)	211,612	36,000	16,489	-
5,883	1,532,902	(215,137)	112,846	(127,870)
\$ 5,510	\$ 1,744,514	\$ (179,137)	\$ 129,335	\$ (127,870)

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2022**

	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
	\$	\$	\$	\$
<b>Revenues</b>				
General property taxes	-	-	-	-
Tax increment collections	974,503	-	-	217,682
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Investment income	(27,064)	(2,386)	(4,772)	(22,581)
Miscellaneous				
Contributions and donations	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
Total revenues	<u>947,439</u>	<u>(2,386)</u>	<u>(4,772)</u>	<u>195,101</u>
<b>Expenditures</b>				
Current				
Administration	-	1,475	1,474	33,025
Fire	-	-	-	-
Parks and recreation	-	-	-	-
Public works	-	-	-	-
Debt service				
TIF developer payments	779,602	-	-	-
Capital outlay				
Administration	-	-	-	-
Fire	-	-	-	-
Parks and recreation	-	-	-	-
Police	-	-	-	-
Total expenditures	<u>779,602</u>	<u>1,475</u>	<u>1,474</u>	<u>33,025</u>
Excess of revenues over (under) expenditures	167,837	(3,861)	(6,246)	162,076
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(111,928)	(16,460)	(13,400)	(78,368)
Total other financing sources (uses)	<u>(111,928)</u>	<u>(16,460)</u>	<u>(13,400)</u>	<u>(78,368)</u>
Net change in fund balances	55,909	(20,321)	(19,646)	83,708
<b>Fund Balances</b>				
Beginning of year	<u>575,141</u>	<u>196,167</u>	<u>169,339</u>	<u>628,972</u>
End of year	<u>\$ 631,050</u>	<u>\$ 175,846</u>	<u>\$ 149,693</u>	<u>\$ 712,680</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	451 Tax Increment Econ. Development District 1-14	453 Tax Increment Financing District 1-15	407 Water Availability Charge St. Paul District
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25,360	110,829	234,727	402,882	65,009	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	467,423
-	-	-	-	-	-	61,560
(440)	(4,270)	(2,666)	8	(1,300)	-	(16,679)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>24,920</u>	<u>106,559</u>	<u>232,061</u>	<u>402,890</u>	<u>63,709</u>	<u>-</u>	<u>512,304</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	133,756
23,838	99,746	211,254	302,166	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>23,838</u>	<u>99,746</u>	<u>211,254</u>	<u>302,166</u>	<u>-</u>	<u>-</u>	<u>133,756</u>
1,082	6,813	20,807	100,724	63,709	-	378,548
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(331)	(1,361)	(22,864)	(70,713)	-	-	(546,727)
<u>(331)</u>	<u>(1,361)</u>	<u>(22,864)</u>	<u>(70,713)</u>	<u>-</u>	<u>-</u>	<u>(546,727)</u>
751	5,452	(2,057)	30,011	63,709	-	(168,179)
5,907	102,648	28,082	(137,252)	(16,339)	(12,890)	726,166
<u>\$ 6,658</u>	<u>\$ 108,100</u>	<u>\$ 26,025</u>	<u>\$ (107,241)</u>	<u>\$ 47,370</u>	<u>\$ (12,890)</u>	<u>\$ 557,987</u>





**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2022**

(Continued)

	<u>Capital Projects</u>	
	408 Water Availability Charge North St. Paul District	<u>Total</u>
<b>Revenues</b>		
General property taxes	\$ -	\$ 1,061,933
Tax increment collections	-	2,030,992
Licenses and permits	-	20,371
Charges for services		
Park availability charges	-	309,698
Water availability charges	11,765	479,188
Connection charges	-	61,560
Investment income	(1,712)	(175,634)
Miscellaneous		
Contributions and donations	-	2,500
Rent	-	34,077
Other	-	26,478
Total revenues	<u>10,053</u>	<u>3,851,163</u>
<b>Expenditures</b>		
Current		
Administration	-	35,974
Fire	-	-
Parks and recreation	-	36,080
Public works	8,752	142,508
Debt service		
TIF developer payments	-	1,416,606
Capital outlay		
Administration	-	142,570
Fire	-	-
Parks and recreation	-	379,505
Police	-	280,957
Total expenditures	<u>8,752</u>	<u>2,434,200</u>
Excess of revenues over (under) expenditures	1,301	1,416,963
<b>Other Financing Sources (Uses)</b>		
Proceeds from sale of capital asset	-	38,816
Transfers in	-	536,000
Transfers out	-	(1,486,773)
Total other financing sources (uses)	<u>-</u>	<u>(911,957)</u>
Net change in fund balances	1,301	505,006
<b>Fund Balances</b>		
Beginning of year	<u>52,206</u>	<u>4,313,944</u>
End of year	<u>\$ 53,507</u>	<u>\$ 4,818,950</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Charitable gambling taxes	\$ 30,000	\$ 30,000	\$ 50,070	\$ 20,070
<b>Expenditures</b>				
Current				
Legislative	30,000	30,000	30,000	-
Excess of revenues over (under) expenditures	\$ -	\$ -	20,070	\$ 20,070
<b>Fund Balances</b>				
Beginning of year			72,489	
End of year			\$ 92,559	

**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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual	
<b>Revenues</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 99,071	\$ (929)
Other	-	-	47,385	47,385
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>146,456</u>	<u>46,456</u>
<b>Expenditures</b>				
Current				
Community Development	<u>100,000</u>	<u>100,000</u>	<u>408,208</u>	<u>308,208</u>
Excess of revenues over (under) expenditures	-	-	(261,752)	(261,752)
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>88,248</u>	<u>\$ 88,248</u>
<b>Fund Balances</b>				
Beginning of year			<u>603,918</u>	
End of year			<u>\$ 692,166</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, 2022**

	2022			Variance With Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Fines and forfeitures	\$ 8,000	\$ 8,000	\$ 22,945	\$ 14,945
Investment income	500	500	(4,337)	(4,837)
Other	-	-	162	162
Total revenues	<u>8,500</u>	<u>8,500</u>	<u>18,770</u>	<u>10,270</u>
<b>Expenditures</b>				
Current				
Police	<u>25,000</u>	<u>25,000</u>	<u>9,600</u>	<u>(15,400)</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>9,600</u>	<u>(15,400)</u>
Excess of revenues over (under) expenditures	<u>\$ (16,500)</u>	<u>\$ (16,500)</u>	9,170	<u>\$ 25,670</u>
<b>Fund Balances</b>				
Beginning of year			<u>65,275</u>	
End of year			<u>\$ 74,445</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 1,000	\$ 1,000	\$ (5,401)	\$ (6,401)
Miscellaneous	9,500	9,500	115,212	105,712
Total revenues	<u>10,500</u>	<u>10,500</u>	<u>109,811</u>	<u>99,311</u>
<b>Expenditures</b>				
Current				
Public works	<u>15,000</u>	<u>15,000</u>	<u>16,283</u>	<u>1,283</u>
Excess of revenues over (under) expenditures	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	93,528	<u>\$ 98,028</u>
<b>Fund Balances</b>				
Beginning of year			<u>64,608</u>	
End of year			<u>\$ 158,136</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Miscellaneous taxes	\$ 572,000	\$ 572,000	\$ 557,417	\$ (14,583)
Charges for services	10,000	10,000	12,636	2,636
Investment income	10,000	10,000	(32,536)	(42,536)
Miscellaneous	-	-	1,820	1,820
Total revenues	<u>592,000</u>	<u>592,000</u>	<u>539,337</u>	<u>(52,663)</u>
<b>Expenditures</b>				
Current				
Administration	587,860	587,860	557,603	(30,257)
Debt service				
Principal	-	-	316	316
Interest and other charges	-	-	38	38
Total expenditures	<u>587,860</u>	<u>587,860</u>	<u>557,957</u>	<u>(29,903)</u>
Excess of revenues over (under) expenditures	<u>4,140</u>	<u>4,140</u>	<u>(18,620)</u>	<u>(22,760)</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,101,018</u>	
End of year			<u>\$ 1,082,398</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Intergovernmental	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
Investment income	1,000	1,000	(2,952)	(3,952)
Rent	20,000	20,000	152,725	132,725
Miscellaneous	-	-	370	370
Total revenues	<u>96,000</u>	<u>96,000</u>	<u>150,143</u>	<u>54,143</u>
<b>Expenditures</b>				
Current				
Fire	<u>64,700</u>	<u>64,700</u>	<u>76,898</u>	<u>12,198</u>
Excess of revenues over expenditures	31,300	31,300	73,245	41,945
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(36,000)</u>	<u>(36,000)</u>	<u>(36,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (4,700)</u>	<u>\$ (4,700)</u>	37,245	<u>\$ 41,945</u>
<b>Fund Balances</b>				
Beginning of year			<u>81,510</u>	
End of year			<u>\$ 118,755</u>	



**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Debt Service Fund**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 5,011,931	\$ 5,011,931	\$ 4,965,814	\$ (46,117)
Special assessments	1,183,590	1,183,590	1,246,699	63,109
Intergovernmental	878,460	878,460	878,460	-
Investment income	71,600	71,600	(187,272)	(258,872)
Total revenues	<u>7,145,581</u>	<u>7,145,581</u>	<u>6,903,701</u>	<u>(241,880)</u>
<b>Expenditures</b>				
Current				
Finance	-	-	15,117	15,117
Debt service				
Principal retirement	6,499,954	6,499,954	6,499,952	(2)
Interest and other charges	1,658,660	1,658,660	1,739,498	80,838
Total expenditures	<u>8,158,614</u>	<u>8,158,614</u>	<u>8,254,567</u>	<u>95,953</u>
Excess of revenues under expenditures	(1,013,033)	(1,013,033)	(1,350,866)	(337,833)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	4,271,236	4,271,236	2,925,000	(1,346,236)
Refunded bonds redeemed	-	-	(8,655,000)	(8,655,000)
Premium on debt issued	-	-	117,739	117,739
Transfers in	958,509	958,509	958,509	-
Transfers out	(4,271,236)	(4,271,236)	(2,976,033)	1,295,203
Total other financing sources (uses)	<u>958,509</u>	<u>958,509</u>	<u>(7,629,785)</u>	<u>(8,588,294)</u>
Net change in fund balances	<u>\$ (54,524)</u>	<u>\$ (54,524)</u>	(8,980,651)	<u>\$ (8,926,127)</u>
<b>Fund Balances</b>				
Beginning of year			<u>17,122,927</u>	
End of year			<u>\$ 8,142,276</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual -**  
**Public Improvement Projects Fund**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Intergovernmental	\$ 1,299,600	\$ 1,299,600	\$ 1,287,500	\$ (12,100)
Investment income	-	-	(94,087)	(94,087)
Miscellaneous	-	-	2,115,736	2,115,736
Total revenues	<u>1,299,600</u>	<u>1,299,600</u>	<u>3,309,149</u>	<u>2,009,549</u>
<b>Expenditures</b>				
Capital outlay				
Public works	<u>12,240,000</u>	<u>12,240,000</u>	<u>12,683,607</u>	<u>443,607</u>
Excess of revenues over (under) expenditures	(10,940,400)	(10,940,400)	(9,374,458)	1,565,942
<b>Other Financing Sources (Uses)</b>				
Transfers in	10,940,400	10,940,400	10,621,379	(319,021)
Transfers out	<u>-</u>	<u>-</u>	<u>(2,489,542)</u>	<u>(2,489,542)</u>
Total other financing sources (uses)	<u>10,940,400</u>	<u>10,940,400</u>	<u>8,131,837</u>	<u>(2,808,563)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(1,242,621)</u>	<u>\$ (1,242,621)</u>
<b>Fund Balances</b>				
Beginning of year			<u>3,466,351</u>	
End of year			<u>\$ 2,223,730</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual -**  
**Street Revitalization Fund**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Miscellaneous Taxes	\$ 1,231,000	\$ 1,231,000	\$ 1,236,660	\$ 5,660
Intergovernmental	2,210,210	2,210,210	2,424,537	214,327
Special assessments	207,000	207,000	873,040	666,040
Investment income	5,000	5,000	(148,578)	(153,578)
Miscellaneous	-	-	266,174	266,174
Total revenues	<u>3,653,210</u>	<u>3,653,210</u>	<u>4,651,833</u>	<u>998,623</u>
<b>Expenditures</b>				
Current				
Public works	100,000	100,000	220,268	120,268
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>220,268</u>	<u>120,268</u>
Excess of revenues over expenditures	3,553,210	3,553,210	4,431,565	878,355
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	2,489,542	2,489,542
Transfers out	<u>(3,964,760)</u>	<u>(3,964,760)</u>	<u>(5,271,520)</u>	<u>(1,306,760)</u>
Total other financing sources (uses)	<u>(3,964,760)</u>	<u>(3,964,760)</u>	<u>(2,781,978)</u>	<u>1,182,782</u>
Net change in fund balances	<u>\$ (411,550)</u>	<u>\$ (411,550)</u>	1,649,587	<u>\$ 2,061,137</u>
<b>Fund Balances</b>				
Beginning of year			<u>3,140,572</u>	
End of year			<u>\$ 4,790,159</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual -**  
**Fire Station Fund**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 40,000	\$ 40,000	\$ (138,944)	\$ (178,944)
<b>Expenditures</b>				
Current				
Fire	-	-	175	175
Capital outlay				
Fire	-	-	6,254,801	6,254,801
Total expenditures	<u>-</u>	<u>-</u>	<u>6,254,976</u>	<u>6,254,976</u>
Excess of revenues over (under) expenditures	40,000	40,000	(6,393,920)	(6,433,920)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	2,100,000	2,100,000
Proceeds from sale of capital asset	-	-	1,759,752	1,759,752
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,859,752</u>	<u>3,859,752</u>
Net change in fund balances	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>(2,534,168)</u>	<u>\$ (2,574,168)</u>
<b>Fund Balances</b>				
Beginning of year			<u>6,766,829</u>	
End of year			<u>\$ 4,232,661</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 225,000	\$ 225,000	\$ 222,766	\$ (2,234)
Investment income	1,500	1,500	(7,175)	(8,675)
Total revenues	<u>226,500</u>	<u>226,500</u>	<u>215,591</u>	<u>(10,909)</u>
<b>Expenditures</b>				
Capital outlay				
Administration	<u>192,500</u>	<u>192,500</u>	<u>142,570</u>	<u>(49,930)</u>
Excess of revenues over expenditures	34,000	34,000	73,021	39,021
<b>Other Financing Uses</b>				
Transfers In	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Net change in fund balances	<u>\$ 34,000</u>	<u>\$ 34,000</u>	323,021	<u>\$ 289,021</u>
<b>Fund Balances</b>				
Beginning of year			<u>(70,719)</u>	
End of year			<u>\$ 252,302</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 212,240	\$ 212,240	\$ 210,410	\$ (1,830)
Investment income	3,000	3,000	(3,964)	(6,964)
Total revenues	<u>215,240</u>	<u>215,240</u>	<u>206,446</u>	<u>(8,794)</u>
<b>Expenditures</b>				
Current				
Park and recreation	9,800	9,800	36,080	26,280
Capital outlay				
Park and recreation	212,240	212,240	202,935	(9,305)
Total expenditures	<u>222,040</u>	<u>222,040</u>	<u>239,015</u>	<u>16,975</u>
Excess of revenues (under) expenditures	<u>\$ (6,800)</u>	<u>\$ (6,800)</u>	(32,569)	<u>\$ (25,769)</u>
<b>Fund Balances</b>				
Beginning of year			<u>61,612</u>	
End of year			<u>\$ 29,043</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 210,000	\$ 210,000	\$ 207,816	\$ (2,184)
Investment income	1,000	1,000	(11,624)	(12,624)
Total revenues	<u>211,000</u>	<u>211,000</u>	<u>196,192</u>	<u>(14,808)</u>
<b>Expenditures</b>				
Capital outlay				
Parks and recreation	210,000	210,000	76,046	(133,954)
Total expenditures	<u>210,000</u>	<u>210,000</u>	<u>76,046</u>	<u>(133,954)</u>
Excess of revenues over expenditures	<u>\$ 1,000</u>	<u>\$ 1,000</u>	120,146	<u>\$ 119,146</u>
<b>Fund Balances</b>				
Beginning of year			<u>45,865</u>	
End of year			<u>\$ 166,011</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 425,000	\$ 425,000	\$ 420,941	\$ (4,059)
Investment income	1,000	1,000	(8,115)	(9,115)
Contributions and donations	-	-	2,500	2,500
Miscellaneous	-	-	1,478	1,478
Total revenues	<u>426,000</u>	<u>426,000</u>	<u>416,804</u>	<u>(9,196)</u>
<b>Expenditures</b>				
Capital outlay				
Police	<u>305,000</u>	<u>305,000</u>	<u>280,957</u>	<u>(24,043)</u>
Total expenditures	<u>305,000</u>	<u>305,000</u>	<u>280,957</u>	<u>(24,043)</u>
Excess of revenues over expenditures	121,000	121,000	135,847	14,847
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	20,000	20,000	38,816	18,816
Transfers in	-	-	250,000	250,000
Transfers out	<u>(112,428)</u>	<u>(112,428)</u>	<u>(624,621)</u>	<u>(512,193)</u>
Total other financing sources	<u>(92,428)</u>	<u>(92,428)</u>	<u>(335,805)</u>	<u>(243,377)</u>
Net change in fund balances	<u>\$ 28,572</u>	<u>\$ 28,572</u>	(199,958)	<u>\$ (228,530)</u>
<b>Fund Balances</b>				
Beginning of year			<u>650,415</u>	
End of year			<u>\$ 450,457</u>	



**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Park Development**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Charges for services				
Park availability charges	\$ 45,000	\$ 45,000	\$ 309,698	\$ 264,698
Investment income	20,000	20,000	(56,639)	(76,639)
Miscellaneous	10,000	10,000	59,077	49,077
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>312,136</u>	<u>237,136</u>
<b>Expenditures</b>				
Capital outlay				
Parks and recreation	1,325,000	1,325,000	100,524	(1,224,476)
Total expenditures	<u>1,325,000</u>	<u>1,325,000</u>	<u>100,524</u>	<u>(1,224,476)</u>
Excess of revenues over (under) expenditures	<u>\$ (1,250,000)</u>	<u>\$ (1,250,000)</u>	211,612	<u>\$ 1,461,612</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,532,902</u>	
End of year			<u>\$ 1,744,514</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Other Financing Sources (Uses)</b>				
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>
<b>Fund Balances</b>				
Beginning of year			(215,137)	
End of year			<u>\$ (179,137)</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 2,000	\$ 2,000	\$ (3,882)	\$ (5,882)
Licenses and permits	12,000	12,000	20,371	8,371
Total revenues	<u>\$ 14,000</u>	<u>\$ 14,000</u>	16,489	<u>\$ 2,489</u>
<b>Fund Balances</b>				
Beginning of year			112,846	
End of year			<u>\$ 129,335</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Economic District 1-11**  
**Year Ended December 31, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Current				
Administration	-	-	-	-
Excess of revenues over (under) expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	-	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
<b>Fund Balances</b>				
Beginning of year			<u>(127,870)</u>	
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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 941,000	\$ 941,000	\$ 974,503	\$ 33,503
Investment income	5,000	5,000	(27,064)	(32,064)
Total revenues	<u>946,000</u>	<u>946,000</u>	<u>947,439</u>	<u>1,439</u>
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	752,800	752,800	779,602	26,802
Total expenditures	<u>753,800</u>	<u>753,800</u>	<u>779,602</u>	<u>25,802</u>
Excess of revenues over (under) expenditures	192,200	192,200	167,837	(24,363)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(111,928)</u>	<u>(111,928)</u>	<u>(111,928)</u>	<u>-</u>
Net change in fund balances	<u>\$ 80,272</u>	<u>\$ 80,272</u>	55,909	<u>\$ (24,363)</u>
<b>Fund Balances</b>				
Beginning of year			<u>575,141</u>	
End of year			<u>\$ 631,050</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ (2,386)	\$ (2,386)
<b>Expenditures</b>				
Current				
Administration	<u>5,000</u>	<u>5,000</u>	<u>1,475</u>	<u>(3,525)</u>
Excess of revenues over (under) expenditures	(5,000)	(5,000)	(3,861)	1,139
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(16,460)</u>	<u>(16,460)</u>	<u>(16,460)</u>	<u>-</u>
Net change in fund balances	<u>\$ (21,460)</u>	<u>\$ (21,460)</u>	(20,321)	<u>\$ 1,139</u>
<b>Fund Balances</b>				
Beginning of year			<u>196,167</u>	
End of year			<u>\$ 175,846</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 1,000	\$ 1,000	\$ (4,772)	\$ (5,772)
<b>Expenditures</b>				
Current				
Administration	5,000	5,000	1,474	(3,526)
Excess of revenues under expenditures	(4,000)	(4,000)	(6,246)	(2,246)
<b>Other Financing Sources (Uses)</b>				
Transfers out	(13,400)	(13,400)	(13,400)	-
Net change in fund balances	<u>\$ (17,400)</u>	<u>\$ (17,400)</u>	(19,646)	<u>\$ (2,246)</u>
<b>Fund Balances</b>				
Beginning of year			<u>169,339</u>	
End of year			<u>\$ 149,693</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 210,000	\$ 210,000	\$ 217,682	\$ 7,682
Investment income	8,000	8,000	(22,581)	(30,581)
Total revenues	<u>218,000</u>	<u>218,000</u>	<u>195,101</u>	<u>(22,899)</u>
<b>Expenditures</b>				
Current				
Administration	<u>5,000</u>	<u>5,000</u>	<u>33,025</u>	<u>28,025</u>
Excess of revenues over (under) expenditures	213,000	213,000	162,076	(50,924)
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(78,368)</u>	<u>(78,368)</u>	<u>(78,368)</u>	<u>-</u>
Net change in fund balances	<u>\$ 134,632</u>	<u>\$ 134,632</u>	83,708	<u>\$ (50,924)</u>
<b>Fund Balances</b>				
Beginning of year			<u>628,972</u>	
End of year			<u>\$ 712,680</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 25,000	\$ 25,000	\$ 25,360	\$ 360
Investment income	100	100	(440)	(540)
Total revenues	<u>25,100</u>	<u>25,100</u>	<u>24,920</u>	<u>(180)</u>
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	23,500	23,500	23,838	338
Total expenditures	<u>24,500</u>	<u>24,500</u>	<u>23,838</u>	<u>(662)</u>
Excess of revenues over expenditures	600	600	1,082	482
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(331)</u>	<u>(331)</u>	<u>(331)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 269</u>	<u>\$ 269</u>	751	<u>\$ 482</u>
<b>Fund Balances</b>				
Beginning of year			<u>5,907</u>	
End of year			<u>\$ 6,658</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 103,000	\$ 103,000	\$ 110,829	\$ 7,829
Investment income	2,000	2,000	(4,270)	(6,270)
Total revenues	<u>105,000</u>	<u>105,000</u>	<u>106,559</u>	<u>1,559</u>
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	92,700	92,700	99,746	7,046
Total expenditures	<u>93,700</u>	<u>93,700</u>	<u>99,746</u>	<u>6,046</u>
Excess of revenues over (under) expenditures	11,300	11,300	6,813	(4,487)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(1,361)</u>	<u>(1,361)</u>	<u>(1,361)</u>	<u>-</u>
Net Change in Fund Balances	<u>\$ 9,939</u>	<u>\$ 9,939</u>	5,452	<u>\$ (4,487)</u>
<b>Fund Balances</b>				
Beginning of year			<u>102,648</u>	
End of year			<u>\$ 108,100</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 254,000	\$ 254,000	\$ 234,727	\$ (19,273)
Investment income	1,000	1,000	(2,666)	(3,666)
Total revenues	<u>255,000</u>	<u>255,000</u>	<u>232,061</u>	<u>(22,939)</u>
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	228,600	228,600	211,254	(17,346)
Total expenditures	<u>229,600</u>	<u>229,600</u>	<u>211,254</u>	<u>(18,346)</u>
Excess of revenues over (under) expenditures	25,400	25,400	20,807	(4,593)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(22,864)</u>	<u>(22,864)</u>	<u>(22,864)</u>	<u>-</u>
Net change in fund balances	<u>\$ 2,536</u>	<u>\$ 2,536</u>	(2,057)	<u>\$ (4,593)</u>
<b>Fund Balances</b>				
Beginning of year			<u>28,082</u>	
End of year			<u>\$ 26,025</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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 403,000	\$ 403,000	\$ 402,882	\$ (118)
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	-	(1,000)
Debt service				
TIF developer payments	323,000	323,000	302,166	(20,834)
Total expenditures	<u>324,000</u>	<u>324,000</u>	<u>302,166</u>	<u>(21,834)</u>
Excess of revenues over expenditures	79,000	79,000	100,724	21,724
<b>Other Financing Uses</b>				
Transfers out	<u>(70,713)</u>	<u>(70,713)</u>	<u>(70,713)</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,287</u>	<u>\$ 8,287</u>	30,011	<u>\$ 21,724</u>
<b>Fund Balances</b>				
Beginning of year			<u>(137,252)</u>	
End of year			<u>\$ (107,241)</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, 2022**

	2022			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Tax Increments	\$ -	\$ -	\$ 65,009	\$ 65,009
Investment income	-	-	(1,300)	(1,300)
Total revenues	-	-	63,709	63,709
Net change in fund balances	\$ -	\$ -	63,709	\$ 63,709
<b>Fund Balances</b>				
Beginning of year			(16,339)	
End of year			\$ 47,370	

**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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 200	\$ 200	\$ (1,712)	\$ (1,912)
Utility billings	11,800	11,800	11,765	(35)
Total revenues	12,000	12,000	10,053	(1,947)
<b>Expenditures</b>				
Current				
Public works	1,600	1,600	8,752	7,152
Excess of revenues over (under) expenditures	\$ 10,400	\$ 10,400	1,301	\$ (9,099)
<b>Fund Balances</b>				
Beginning of year			52,206	
End of year			\$ 53,507	

**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, 2022**

	2022			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Charges for services				
Utility billings	\$ 400,000	\$ 400,000	\$ 467,423	\$ 67,423
Connection charges	30,000	30,000	61,560	31,560
Investment income	10,000	10,000	(16,679)	(26,679)
Total revenues	<u>440,000</u>	<u>440,000</u>	<u>512,304</u>	<u>72,304</u>
<b>Expenditures</b>				
Current				
Public works	<u>120,700</u>	<u>120,700</u>	<u>133,756</u>	<u>13,056</u>
Excess of revenues over expenditures	319,300	319,300	378,548	59,248
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(546,727)</u>	<u>(546,727)</u>	<u>(546,727)</u>	<u>-</u>
Total other financing sources (uses)	<u>(546,727)</u>	<u>(546,727)</u>	<u>(546,727)</u>	<u>-</u>
Net change in fund balances	<u>\$ (227,427)</u>	<u>\$ (227,427)</u>	(168,179)	<u>\$ 59,248</u>
<b>Fund Balances</b>				
Beginning of year			<u>726,166</u>	
End of year			<u>\$ 557,987</u>	

## **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, 2022**

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
<b>Assets</b>			
Current assets			
Cash and cash equivalents	\$ 131,091	\$ 1,889,843	\$ 75,828
Accounts receivable	1,562	-	-
Accrued interest receivable	783	8,199	308
Due from other governments	-	10,891	-
Inventory	-	-	-
Prepaid items	56,473	208,029	-
Total current assets	<u>189,909</u>	<u>2,116,962</u>	<u>76,136</u>
Noncurrent assets			
Capital assets			
Structures, vehicles, and equipment	618,016	-	-
Less accumulated depreciation	<u>(596,842)</u>	<u>-</u>	<u>-</u>
Net capital assets	<u>21,174</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 211,083</u>	<u>\$ 2,116,962</u>	<u>\$ 76,136</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable	\$ 13,163	\$ -	\$ -
Due to other governments	-	22,303	-
Salaries payable	11,915	193,883	-
Employee benefits payable - current portion	<u>-</u>	<u>94,483</u>	<u>-</u>
Total current liabilities	<u>25,078</u>	<u>310,669</u>	<u>-</u>
Noncurrent liabilities			
Employee benefits payable - noncurrent portion	<u>-</u>	<u>1,851,125</u>	<u>-</u>
Total liabilities	<u>25,078</u>	<u>2,161,794</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	21,174	-	-
Unrestricted	<u>164,831</u>	<u>(44,832)</u>	<u>76,136</u>
Total net position	<u>186,005</u>	<u>(44,832)</u>	<u>76,136</u>
Total liabilities and net position	<u>\$ 211,083</u>	<u>\$ 2,116,962</u>	<u>\$ 76,136</u>

<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 144,476	\$ 548,419	\$ 2,789,657
-	-	1,562
494	2,372	12,156
-	70,947	81,838
151,742	-	151,742
-	69,293	333,795
<u>296,712</u>	<u>691,031</u>	<u>3,370,750</u>

6,983,754	-	7,601,770
<u>(3,999,621)</u>	<u>-</u>	<u>(4,596,463)</u>
<u>2,984,133</u>	<u>-</u>	<u>3,005,307</u>
<u>\$ 3,280,845</u>	<u>\$ 691,031</u>	<u>\$ 6,376,057</u>

\$ 12,047	\$ 17,427	\$ 42,637
7,178	-	29,481
10,218	-	216,016
-	-	94,483
<u>29,443</u>	<u>17,427</u>	<u>382,617</u>

-	-	1,851,125
<u>29,443</u>	<u>17,427</u>	<u>2,233,742</u>

2,984,133	-	3,005,307
<u>267,269</u>	<u>673,604</u>	<u>1,137,008</u>
<u>3,251,402</u>	<u>673,604</u>	<u>4,142,315</u>
<u>\$ 3,280,845</u>	<u>\$ 691,031</u>	<u>\$ 6,376,057</u>

**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Internal Service Funds**  
**Year Ended December 31, 2022**

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
<b>Operating Revenues</b>			
Charges for services	\$ 926,400	\$ 6,781,898	\$ 130,794
Other sales and services	-	21,710	-
Total operating revenues	<u>926,400</u>	<u>6,803,608</u>	<u>130,794</u>
<b>Operating Expenses</b>			
Personnel services	451,689	6,743,392	144,750
Materials and supplies	124,771	-	-
Contractual services	493,590	42,248	-
Depreciation	10,788	-	-
Total operating expenses	<u>1,080,838</u>	<u>6,785,640</u>	<u>144,750</u>
Operating income (loss)	(154,438)	17,968	(13,956)
<b>Nonoperating Revenues</b>			
Investment income	(5,956)	(62,541)	(2,328)
Intergovernmental	-	10,891	-
Gain (loss) on disposal of capital assets	3,516	-	-
Total nonoperating revenues	<u>(2,440)</u>	<u>(51,650)</u>	<u>(2,328)</u>
Income (loss) before capital contributions and transfers	(156,878)	(33,682)	(16,284)
Transfers In	-	400,000	-
Change in net position	(156,878)	366,318	(16,284)
<b>Net Position</b>			
Beginning of year	<u>342,883</u>	<u>(411,150)</u>	<u>92,420</u>
End of year	<u>\$ 186,005</u>	<u>\$ (44,832)</u>	<u>\$ 76,136</u>

<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 1,073,600	\$ 309,800	\$ 9,222,492
29,995	172,804	224,509
<u>1,103,595</u>	<u>482,604</u>	<u>9,447,001</u>
376,906	-	7,716,737
200,203	617,909	942,883
162,367	-	698,205
429,153	-	439,941
<u>1,168,629</u>	<u>617,909</u>	<u>9,797,766</u>
(65,034)	(135,305)	(350,765)
(3,256)	(17,768)	(91,849)
-	-	10,891
102,819	-	106,335
<u>99,563</u>	<u>(17,768)</u>	<u>25,377</u>
34,529	(153,073)	(325,388)
<u>250,000</u>	<u>-</u>	<u>650,000</u>
284,529	(153,073)	324,612
<u>2,966,873</u>	<u>826,677</u>	<u>3,817,703</u>
<u>\$ 3,251,402</u>	<u>\$ 673,604</u>	<u>\$ 4,142,315</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2022**

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
<b>Cash Flows - Operating Activities</b>		
Interfund services provided and used	\$ 927,090	\$ 6,771,007
Payments to suppliers for goods and services	(644,249)	(32,205)
Payments to employees for services	(450,785)	(6,679,670)
Other operating revenues	-	21,710
Net cash flows - operating activities	<u>(167,944)</u>	<u>80,842</u>
<b>Cash Flows - Noncapital Financing Activities</b>		
Intergovernmental receipts	-	10,891
Transfer in	-	400,000
Net cash flows - noncapital financing activities	<u>-</u>	<u>410,891</u>
<b>Cash Flows - Capital and Related Financing Activities</b>		
Acquisition of capital assets	-	-
Proceeds from sale of capital assets	3,516	-
Net cash flows - capital and related financing activities	<u>3,516</u>	<u>-</u>
<b>Cash Flows - Investing Activities</b>		
Investment income	(5,537)	(64,952)
Net cash flows - investing activities	<u>(5,537)</u>	<u>(64,952)</u>
Net change in cash and cash equivalents	(169,965)	426,781
<b>Cash and Cash Equivalents</b>		
Beginning of year	<u>301,056</u>	<u>1,463,062</u>
End of year	<u>\$ 131,091</u>	<u>\$ 1,889,843</u>

Internal Service Funds			
704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ 130,794	\$ 1,073,600	\$ 238,853	\$ 9,141,344
-	(402,363)	(605,838)	(1,684,655)
(144,750)	(375,436)	-	(7,650,641)
-	29,995	172,804	224,509
<u>(13,956)</u>	<u>325,796</u>	<u>(194,181)</u>	<u>30,557</u>
-	-	-	10,891
-	250,000	-	650,000
-	250,000	-	660,891
-	(631,461)	-	(631,461)
-	102,819	-	106,335
-	(528,642)	-	(525,126)
<u>(2,281)</u>	<u>(3,495)</u>	<u>(17,209)</u>	<u>(93,474)</u>
<u>(2,281)</u>	<u>(3,495)</u>	<u>(17,209)</u>	<u>(93,474)</u>
(16,237)	43,659	(211,390)	72,848
92,065	100,817	759,809	2,716,809
<u>\$ 75,828</u>	<u>\$ 144,476</u>	<u>\$ 548,419</u>	<u>\$ 2,789,657</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2022**

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
<b>Reconciliation of Operating Loss to Net Cash Flows - Operating Activities</b>		
Operating income (loss)	\$ (154,438)	\$ 17,968
Adjustments to reconcile operating loss to net cash flows - operating activities		
Depreciation	10,788	-
Accounts receivable	690	-
Due from other governments	-	(10,891)
Prepaid items	13,381	(11,480)
Inventory	-	-
Accounts payable	(37,349)	(6,183)
Salaries payable	904	58,102
Due to other governments	(1,920)	16,226
Employee benefits payable	-	17,100
Total adjustments	(13,506)	62,874
Net cash flows - operating activities	\$ (167,944)	\$ 80,842

(Continued)

Internal Service Funds			
<u>704 Dental Insurance</u>	<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ (13,956)	\$ (65,034)	\$ (135,305)	\$ (350,765)
-	429,153	-	439,941
-	-	-	690
-	-	(70,947)	(81,838)
-	-	(4,566)	(2,665)
-	(26,089)	-	(26,089)
-	(17,622)	17,427	(43,727)
-	1,470	-	60,476
-	3,918	(790)	17,434
-	-	-	17,100
<u>-</u>	<u>390,830</u>	<u>(58,876)</u>	<u>381,322</u>
<u>\$ (13,956)</u>	<u>\$ 325,796</u>	<u>\$ (194,181)</u>	<u>\$ 30,557</u>



**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2022**

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	366 G.O. State Aid Street Refunding Bonds 2012B	368 G.O. Refunding Bonds 2013B	354/371 G.O. Improvement Bonds 2006A and G.O. Refunding Bonds 2015A
<b>Assets</b>				
Cash and investments	\$ 21,085	\$ 118,361	\$ 22,620	\$ 318,931
Accrued interest receivable	87	490	-	984
Property taxes receivable				
Delinquent	-	-	6,522	5,137
Due from Ramsey County	-	-	1,467	2,335
Special assessment receivable				
Delinquent	-	-	-	1,629
Deferred	-	-	17,614	34,767
Due from Ramsey County	-	-	-	92
Total assets	<u>\$ 21,172</u>	<u>\$ 118,851</u>	<u>\$ 48,223</u>	<u>\$ 363,875</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 247	\$ 237	\$ 237	\$ 237
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	-	24,137	41,534
<b>Fund Balances</b>				
Restricted	<u>20,925</u>	<u>118,614</u>	<u>23,849</u>	<u>322,104</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 21,172</u>	<u>\$ 118,851</u>	<u>\$ 48,223</u>	<u>\$ 363,875</u>

Debt Service

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	377 Lease Purchase - Pumper Truck - 2017	378 G.O. Improvement Bonds - 2017A	379 G.O. Refunding Bonds - 2017B
\$ 112,629	\$ 370,174	\$ 787,532	\$ 751,688	\$ 93,883	\$ 580,826	\$ 693,207
421	986	3,047	2,656	-	2,066	2,290
651	6,233	3,015	5,241	-	3,403	7,978
420	3,004	1,113	2,606	-	1,736	3,852
-	8,312	257	6,607	-	733	961
-	294,521	111,351	124,505	-	412,974	91,276
-	3,506	-	2,459	-	4,024	2,032
<u>\$ 114,121</u>	<u>\$ 686,736</u>	<u>\$ 906,315</u>	<u>\$ 895,762</u>	<u>\$ 93,883</u>	<u>\$ 1,005,762</u>	<u>\$ 801,596</u>
\$ 237	\$ 237	\$ 237	\$ 237	\$ -	\$ 237	\$ 237
651	309,066	114,622	136,353	-	417,110	100,215
113,233	377,433	791,456	759,172	93,883	588,415	701,144
<u>\$ 114,121</u>	<u>\$ 686,736</u>	<u>\$ 906,315</u>	<u>\$ 895,762</u>	<u>\$ 93,883</u>	<u>\$ 1,005,762</u>	<u>\$ 801,596</u>

**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2022**

	Debt Service			
	380 G.O. Improvement Bonds 2018A	382 G.O. Improvement Bonds 2019A	383 G.O. Refunding Bonds 2020A	384 G.O. Improvement Bonds 2020B
<b>Assets</b>				
Cash and investments	\$ 1,041,283	\$ 876,000	\$ 500,520	\$ 995,857
Accrued interest receivable	3,765	3,254	1,600	3,631
Property taxes receivable				
Delinquent	5,819	3,212	3,309	3,593
Due from Ramsey County	2,903	1,795	1,472	2,572
Special assessment receivable				
Delinquent	3,978	1,189	667	74
Deferred	515,685	620,394	1,537,479	1,031,190
Due from Ramsey County	10,201	2,510	7,426	23,872
	<u>\$ 1,583,634</u>	<u>\$ 1,508,354</u>	<u>\$ 2,052,473</u>	<u>\$ 2,060,789</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 237	\$ 237	\$ 237	\$ 237
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	525,483	624,795	1,541,455	1,034,857
<b>Fund Balances</b>				
Restricted	<u>1,057,914</u>	<u>883,322</u>	<u>510,781</u>	<u>1,025,695</u>
	<u>\$ 1,583,634</u>	<u>\$ 1,508,354</u>	<u>\$ 2,052,473</u>	<u>\$ 2,060,789</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 1,583,634</u>	<u>\$ 1,508,354</u>	<u>\$ 2,052,473</u>	<u>\$ 2,060,789</u>

(Continued)

Debt Service

385 G.O. Fire Station Bonds - 2021A	386 G.O. Refunding Bonds - 2021B	387 G.O. Improvement Bonds - 2022A	Total
\$ 64,527	\$ 652,701	\$ 17,978	\$ 8,019,802
-	-	-	25,277
2,500	11,698	-	68,311
2,535	7,183	-	34,993
-	4,896	-	29,303
-	260,940	-	5,052,696
-	16,016	-	72,138
<u>\$ 69,562</u>	<u>\$ 953,434</u>	<u>\$ 17,978</u>	<u>\$ 13,302,520</u>
\$ 237	\$ 237	\$ 237	\$ 4,039
2,500	283,427	-	5,156,205
<u>66,825</u>	<u>669,770</u>	<u>17,741</u>	<u>8,142,276</u>
<u>\$ 69,562</u>	<u>\$ 953,434</u>	<u>\$ 17,978</u>	<u>\$ 13,302,520</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2022**

	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
<b>Revenues</b>				
Taxes				
Current	\$ -	\$ -	\$ -	\$ 500
Delinquent	-	-	-	(31)
Special assessments				
Current collections	-	-	-	-
Delinquent collections	-	-	-	-
Prepayments on deferred	-	-	-	-
Penalties	-	-	-	-
Intergovernmental	-	-	274,075	-
Investment income	(762)	-	(3,819)	(33)
Total revenues	<u>(762)</u>	<u>-</u>	<u>270,256</u>	<u>436</u>
<b>Expenditures</b>				
Current				
Contractual services	460	-	698	-
Debt service				
Principal retirement	29,724	145,000	260,000	450,000
Interest and other charges	75,749	12,593	14,625	47,619
Total expenditures	<u>105,933</u>	<u>157,593</u>	<u>275,323</u>	<u>497,619</u>
Excess of revenues over (under) expenditures	(106,695)	(157,593)	(5,067)	(497,183)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Refunded bonds redeemed	-	(945,000)	-	(2,810,000)
Premium on debt issued	-	-	-	-
Transfers in	105,500	281,882	-	189,823
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>105,500</u>	<u>(663,118)</u>	<u>-</u>	<u>(2,620,177)</u>
Net change in fund balances	(1,195)	(820,711)	(5,067)	(3,117,360)
<b>Fund Balances</b>				
Beginning of year	<u>22,120</u>	<u>820,711</u>	<u>123,681</u>	<u>3,117,360</u>
End of year	<u>\$ 20,925</u>	<u>\$ -</u>	<u>\$ 118,614</u>	<u>\$ -</u>

## Debt Service

368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/CI P/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
\$ 212,666	\$ -	\$ 339,647	\$ 46,075	\$ 434,236	\$ 168,244	\$ 359,000
958	-	1,078	142	987	520	906
4,050	-	-	-	101,438	46,920	122,980
3,377	-	5	-	3,414	-	667
-	-	-	-	7,254	3,234	695
1,050	-	87	-	978	39	363
-	-	-	-	-	-	273,675
-	(79)	(6,771)	(3,662)	(9,946)	(24,785)	(22,789)
<u>222,101</u>	<u>(79)</u>	<u>334,046</u>	<u>42,555</u>	<u>538,361</u>	<u>194,172</u>	<u>735,497</u>
627	-	1,085	697	1,084	1,083	1,086
190,000	480,000	390,000	90,000	630,000	310,000	980,000
15,125	90,319	46,450	20,250	84,903	51,133	61,095
<u>205,752</u>	<u>570,319</u>	<u>437,535</u>	<u>110,947</u>	<u>715,987</u>	<u>362,216</u>	<u>1,042,181</u>
16,349	(570,398)	(103,489)	(68,392)	(177,626)	(168,044)	(306,684)
-	-	-	-	-	-	-
-	(4,900,000)	-	-	-	-	-
-	-	-	-	-	-	-
284,004	3,439	-	65,400	125,929	-	200,346
-	(85)	-	-	-	-	-
<u>284,004</u>	<u>(4,896,646)</u>	<u>-</u>	<u>65,400</u>	<u>125,929</u>	<u>-</u>	<u>200,346</u>
300,353	(5,467,044)	(103,489)	(2,992)	(51,697)	(168,044)	(106,338)
(276,504)	5,467,044	425,593	116,225	429,130	959,500	865,510
<u>\$ 23,849</u>	<u>\$ -</u>	<u>\$ 322,104</u>	<u>\$ 113,233</u>	<u>\$ 377,433</u>	<u>\$ 791,456</u>	<u>\$ 759,172</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2022**

	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
<b>Revenues</b>				
Taxes				
Current	\$ -	\$ 264,343	\$ 531,339	\$ 453,116
Delinquent	-	460	1,484	784
Special assessments				
Current collections	-	60,332	59,349	74,357
Delinquent collections	-	508	2,628	1,307
Prepayments on deferred	-	16,364	732	29,314
Penalties	-	218	1,912	283
Intergovernmental	-	-	-	-
Investment income	-	(17,703)	(21,344)	(31,749)
Total revenues	<u>-</u>	<u>324,522</u>	<u>576,100</u>	<u>527,412</u>
<b>Expenditures</b>				
Current				
Contractual services	-	1,086	1,086	1,087
Debt service				
Principal retirement	89,761	285,000	595,000	380,000
Interest and other charges	4,121	87,120	28,745	200,100
Total expenditures	<u>93,882</u>	<u>373,206</u>	<u>624,831</u>	<u>581,187</u>
Excess of revenues over (under) expenditures	(93,882)	(48,684)	(48,731)	(53,775)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Refunded bonds redeemed	-	-	-	-
Premium on debt issued	-	-	-	-
Transfers in	-	-	90,241	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>90,241</u>	<u>-</u>
Net change in fund balances	(93,882)	(48,684)	41,510	(53,775)
<b>Fund Balances</b>				
Beginning of year	<u>187,765</u>	<u>637,099</u>	<u>659,634</u>	<u>1,111,689</u>
End of year	<u>\$ 93,883</u>	<u>\$ 588,415</u>	<u>\$ 701,144</u>	<u>\$ 1,057,914</u>

(Continued)

Debt Service

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	386 G.O. Refunding Bonds - 2021B	387 G.O. Improvement Bonds - 2022A
\$ -	\$ 251,485	\$ 221,997	\$ 343,361	\$ 319,477	\$ 1,008,672	\$ -
-	468	556	685	-	2,659	-
-	88,217	243,385	120,899	-	129,901	-
-	2,015	2,372	940	-	1,901	-
-	32,240	21,153	42,200	-	15,184	-
-	419	600	169	-	1,249	-
-	-	-	-	-	330,710	-
-	(27,141)	(14,907)	(30,546)	10,470	316	17,978
-	<u>347,703</u>	<u>475,156</u>	<u>477,708</u>	<u>329,947</u>	<u>1,490,592</u>	<u>17,978</u>
-	1,084	1,086	1,086	697	1,085	-
100,467	250,000	525,000	320,000	-	-	-
11,961	115,150	101,741	176,975	263,086	163,695	66,943
<u>112,428</u>	<u>366,234</u>	<u>627,827</u>	<u>498,061</u>	<u>263,783</u>	<u>164,780</u>	<u>66,943</u>
(112,428)	(18,531)	(152,671)	(20,353)	66,164	1,325,812	(48,965)
-	-	-	-	-	-	2,925,000
-	-	-	-	-	-	-
-	-	-	-	-	-	117,739
112,428	-	159,140	-	-	99,610	-
-	-	-	-	-	(759,148)	(2,976,033)
<u>112,428</u>	<u>-</u>	<u>159,140</u>	<u>-</u>	<u>-</u>	<u>(659,538)</u>	<u>66,706</u>
-	(18,531)	6,469	(20,353)	66,164	666,274	17,741
-	901,853	504,312	1,046,048	661	3,496	-
<u>\$ -</u>	<u>\$ 883,322</u>	<u>\$ 510,781</u>	<u>\$ 1,025,695</u>	<u>\$ 66,825</u>	<u>\$ 669,770</u>	<u>\$ 17,741</u>





**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2022**

(Continued)

	<u>Debt Service</u>	
	<u>Internal</u> <u>Eliminations</u>	<u>Total</u>
<b>Revenues</b>		
Taxes		
Current	\$ -	\$ 4,954,158
Delinquent	-	11,656
Special assessments		
Current collections	-	1,051,828
Delinquent collections	-	19,134
Prepayments on deferred	-	168,370
Penalties	-	7,367
Intergovernmental	-	878,460
Investment income	-	(187,272)
Total revenues	<u>-</u>	<u>6,903,701</u>
<b>Expenditures</b>		
Current		
Contractual services	-	15,117
Debt service		
Principal retirement	-	6,499,952
Interest and other charges	-	1,739,498
Total expenditures	<u>-</u>	<u>8,254,567</u>
Excess of revenues over (under) expenditures	-	(1,350,866)
<b>Other Financing Sources (Uses)</b>		
Issuance of debt	-	2,925,000
Refunded bonds redeemed	-	(8,655,000)
Premium on debt issued	-	117,739
Transfers in	(759,233)	958,509
Transfers out	759,233	(2,976,033)
Total other financing sources (uses)	<u>-</u>	<u>(7,629,785)</u>
Net change in fund balances	-	(8,980,651)
<b>Fund Balances</b>		
Beginning of year	<u>-</u>	<u>17,122,927</u>
End of year	<u>\$ -</u>	<u>\$ 8,142,276</u>



**STATISTICAL SECTION**



## STATISTICAL SECTION (UNAUDITED)

This part of the City of Maplewood, Minnesota's Annual Comprehensive 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.

<b><u>Contents</u></b>	<b><u>Pages</u></b>
<p><b>Financial Trends</b>            These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</p>	184
<p><b>Revenue Capacity</b>            These tables present information to help the reader assess the City's most significant local revenue source, the property tax.</p>	194
<p><b>Debt Capacity</b>            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.</p>	198
<p><b>Demographic and Economic Information</b>            These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</p>	205
<p><b>Operation Information</b>            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.</p>	208

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

**City of Maplewood**  
**Net Position by Component**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year			
	2013	2014	2015	2016
<b>Governmental activities</b>				
Net investment in capital assets	\$ 57,935,219	\$ 59,682,937	\$ 69,155,245	\$ 71,120,862
Restricted	21,122,360	21,015,047	5,037,370	18,349,850
Unrestricted	2,388,297	(1,356,678)	(530,832)	(10,274,362)
Total governmental activities net position	<u>\$ 81,445,876</u>	<u>\$ 79,341,306</u>	<u>\$ 73,661,783</u>	<u>\$ 79,196,350</u>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 43,822,751	\$ 45,758,367	\$ 45,499,281	\$ 44,578,697
Unrestricted	3,326,459	5,141,952	4,683,477	6,223,906
Total business-type activities net position	<u>\$ 47,149,210</u>	<u>\$ 50,900,319</u>	<u>\$ 50,182,758</u>	<u>\$ 50,802,603</u>
<b>Primary government</b>				
Net investment in capital assets	\$ 96,767,970	\$ 100,811,304	\$ 109,679,526	\$ 111,844,559
Restricted	21,122,360	21,015,047	5,037,370	18,349,850
Unrestricted	10,704,756	8,415,274	9,127,645	(195,456)
Total primary government net position	<u>\$ 128,595,086</u>	<u>\$ 130,241,625</u>	<u>\$ 123,844,541</u>	<u>\$ 129,998,953</u>

Table 1

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 76,463,530	\$ 86,064,525	\$ 95,621,886	\$ 102,075,171	\$ 103,771,066	\$ 115,135,340
17,694,840	20,244,517	19,597,720	22,283,258	21,816,963	19,242,250
(9,151,812)	(4,576,065)	(4,195,898)	1,365,501	10,007,747	12,556,529
<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>	<u>\$ 146,934,119</u>
\$ 44,324,509	\$ 35,867,590	\$ 35,352,375	\$ 36,291,035	\$ 37,807,405	\$ 37,230,553
9,254,757	10,563,278	10,973,808	9,823,972	11,529,717	10,277,039
<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>	<u>\$ 47,507,592</u>
\$ 117,568,039	\$ 119,822,115	\$ 129,109,261	\$ 136,656,206	\$ 140,013,471	\$ 150,970,893
17,694,840	20,244,517	19,597,720	22,283,258	21,816,963	19,242,250
3,322,945	8,097,213	8,642,910	12,899,473	23,102,464	24,228,568
<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>	<u>\$ 194,441,711</u>



**City of Maplewood  
Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)**

<b>Expenses</b>	Fiscal Year			
	2013	2014	2015	2016
<b>Governmental activities</b>				
General government	\$ 2,805,854	\$ 2,216,431	\$ 2,476,916	\$ 2,787,584
Public safety	10,294,181	10,380,553	10,838,819	14,389,434
Public works	26,348,211	16,216,181	5,962,367	3,672,745
Parks and recreation	1,195,210	1,641,752	1,479,241	2,007,174
Community development	-	-	-	-
Citizen services	1,468,430	1,171,431	1,289,895	1,597,922
Environmental and economic development	1,161,999	1,263,695	6,268,576	3,781,490
Interest and fiscal charges	2,738,110	2,798,638	2,558,937	1,613,231
Total governmental activities expenses	<u>46,011,995</u>	<u>35,688,681</u>	<u>30,874,751</u>	<u>29,849,580</u>
<b>Business-type activities</b>				
Ambulance service	2,332,824	2,425,360	2,573,218	2,550,560
Community center	2,559,714	2,567,293	2,549,454	2,080,570
Environmental utility	1,726,072	1,993,197	1,969,010	1,864,754
Recycling program	518,474	631,456	652,324	739,817
Sewer	4,087,877	4,275,888	4,489,336	4,640,308
Street light utility	225,637	224,197	205,881	337,746
Total business-type activities expenses	<u>11,450,598</u>	<u>12,117,391</u>	<u>12,439,223</u>	<u>12,213,755</u>
Total primary government expenses	<u>\$ 57,462,593</u>	<u>\$ 47,806,072</u>	<u>\$ 43,313,974</u>	<u>\$ 42,063,335</u>
<b>Program revenues</b>				
<b>Governmental activities</b>				
Charges for services				
General government	\$ 247,580	\$ 165,136	\$ 150,918	\$ 140,661
Public safety	720,820	638,449	656,632	604,913
Public works	2,862,765	2,633,305	2,361,759	3,033,816
Parks and recreation	494,839	469,708	498,563	490,245
Community development	-	-	-	-
Citizen services	602,814	674,687	741,839	1,570,086
Environmental and economic development	1,632,615	2,963,129	1,727,939	1,604,304
Operating grants and contributions	1,051,021	829,858	1,514,593	1,341,166
Capital grants and contributions	23,014,332	8,024,056	7,152,580	4,715,259
Total governmental activities program revenues	<u>30,626,786</u>	<u>16,398,328</u>	<u>14,804,823</u>	<u>13,500,450</u>
<b>Business-type activities</b>				
Charges for services				
Ambulance service	2,384,187	2,456,823	2,572,825	2,545,412
Community center	1,920,051	1,860,417	1,844,842	1,446,054
Environmental utility	2,328,676	2,447,669	2,521,597	2,606,625
Recycling program	559,177	549,248	566,002	609,852
Sewer	5,260,764	5,206,275	5,029,707	4,924,559
Street light utility	294,811	476,269	477,280	496,562
Operating grants and contributions	213,779	238,297	287,307	245,679
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>12,961,445</u>	<u>13,234,998</u>	<u>13,299,560</u>	<u>12,874,743</u>

Table 2

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 3,696,095	\$ 5,245,458	\$ 7,767,984	\$ 4,614,903	\$ 4,637,368	\$ 5,465,774
12,444,730	11,391,362	12,233,054	13,345,320	11,317,367	15,202,237
6,325,400	8,592,649	7,256,983	9,509,158	12,956,558	9,852,407
2,281,269	2,198,359	2,162,684	1,565,865	1,172,390	1,560,453
-	1,688,293	1,504,666	3,704,072	3,002,677	3,578,402
1,096,973	-	-	-	-	-
1,039,583	-	-	-	-	-
1,865,179	1,790,963	1,599,878	920,472	983,889	1,170,514
<u>28,749,229</u>	<u>30,907,084</u>	<u>32,525,249</u>	<u>33,659,790</u>	<u>34,070,249</u>	<u>36,829,787</u>
2,486,837	2,674,876	3,099,247	3,317,440	3,404,091	3,721,153
196,618	-	-	-	-	-
1,765,436	1,526,303	1,792,145	1,779,350	1,954,477	1,991,448
661,133	660,454	694,261	979,141	1,032,626	1,050,352
4,470,104	4,537,601	4,882,550	4,987,568	4,975,531	5,683,267
224,334	212,664	181,010	210,282	199,500	254,160
<u>9,804,462</u>	<u>9,611,898</u>	<u>10,649,213</u>	<u>11,273,781</u>	<u>11,566,225</u>	<u>12,700,380</u>
<u>\$ 38,553,691</u>	<u>\$ 40,518,982</u>	<u>\$ 43,174,462</u>	<u>\$ 44,933,571</u>	<u>\$ 45,636,474</u>	<u>\$ 49,530,167</u>
\$ 234,964	\$ 1,916,415	\$ 1,910,171	\$ 593,928	\$ 681,309	\$ 675,619
581,474	1,374,074	597,172	687,836	882,343	909,166
1,804,608	1,363,278	3,263,348	525,549	533,087	3,377,998
367,067	415,938	402,684	113,999	82,264	110,535
-	1,612,771	1,625,473	2,243,114	1,867,561	2,355,185
1,655,854	-	-	-	-	-
2,158,563	-	-	-	-	-
1,149,787	1,460,949	1,594,674	4,305,911	5,860,104	1,318,151
4,348,448	3,685,861	5,289,455	6,820,354	5,020,564	5,414,207
<u>12,300,765</u>	<u>11,829,286</u>	<u>14,682,977</u>	<u>15,290,691</u>	<u>14,927,232</u>	<u>14,160,861</u>
3,026,132	3,140,966	3,583,950	2,956,113	2,448,358	2,718,017
5,398	-	-	-	-	-
2,831,795	2,993,926	3,109,407	3,116,993	3,125,044	3,135,632
613,826	651,788	708,235	953,091	1,179,153	1,204,437
5,020,996	5,069,584	5,198,428	5,243,659	5,550,967	6,346,363
517,643	507,812	446,107	445,405	448,473	448,741
238,069	380,197	121,499	388,020	373,007	281,223
88,633	1,375,527	383,362	1,864,436	2,720,312	674,833
<u>12,342,492</u>	<u>14,119,800</u>	<u>13,550,988</u>	<u>14,967,717</u>	<u>15,845,314</u>	<u>14,809,246</u>

**City of Maplewood  
Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)**

	Fiscal Year			
	2013	2014	2015	2016
<b>Net (expense) revenue</b>				
Governmental activities	\$ (15,385,209)	\$ (19,290,353)	\$ (16,069,928)	\$ (16,349,130)
Business-type activities	1,510,847	1,117,607	860,337	660,988
Total primary government net (expense) revenue	<u>(13,874,362)</u>	<u>(18,172,746)</u>	<u>(15,209,591)</u>	<u>(15,688,142)</u>
<b>General revenues and other changes in net position</b>				
Governmental activities				
General property taxes	17,241,967	17,165,842	17,986,130	18,756,112
Miscellaneous taxes	-	-	-	-
Tax increment collections	623,512	964,327	876,656	1,455,687
Unrestricted grants and contributions	5,697	536,167	632,576	692,501
Investment earnings	34,675	81,451	110,747	98,467
Miscellaneous	18,893	5,078	-	-
Gain (loss) on disposal of capital assets	-	-	-	-
Transfers	(3,052,497)	(1,666,318)	1,182,518	880,930
Special Items	-	-	-	-
Total governmental activities	<u>14,872,247</u>	<u>17,086,547</u>	<u>20,788,627</u>	<u>21,883,697</u>
Business-type activities				
Property taxes	897,433	958,516	824,147	799,409
Unrestricted grants and contributions	-	-	-	-
Investment earnings	1,812	8,668	22,836	40,378
Miscellaneous	-	-	-	-
Gain (loss) on disposal of capital assets	-	-	-	-
Transfers	3,052,497	1,666,318	(1,182,518)	(880,930)
Total business-type activities	<u>3,951,742</u>	<u>2,633,502</u>	<u>(334,011)</u>	<u>(41,143)</u>
Total primary government	<u>\$ 18,823,989</u>	<u>\$ 19,720,049</u>	<u>\$ 20,454,616</u>	<u>\$ 21,842,554</u>
<b>Change in net position</b>				
Governmental activities	\$ (512,962)	\$ (2,203,806)	\$ 4,718,699	\$ 5,534,567
Business-type activities	<u>5,462,589</u>	<u>3,751,109</u>	<u>526,326</u>	<u>619,845</u>
Total primary government	<u>\$ 4,949,627</u>	<u>\$ 1,547,303</u>	<u>\$ 5,245,025</u>	<u>\$ 6,154,412</u>

Table 2  
Continued

Fiscal Year					
2017	2018	2019	2020	2020	2022
\$ (16,448,464)	\$ (19,077,798)	\$ (17,842,272)	\$ (18,369,099)	\$ (19,143,017)	\$ (22,668,926)
2,538,030	4,507,902	2,901,775	3,693,936	4,279,089	2,108,866
(13,910,434)	(14,569,896)	(14,940,497)	(14,675,163)	(14,863,928)	(20,560,060)
19,717,481	20,545,229	21,887,327	23,063,064	22,829,246	24,257,221
-	-	-	1,850,359	1,876,585	1,862,843
1,598,300	1,783,732	1,798,193	1,967,850	1,919,195	2,030,992
737,219	977,656	990,930	1,273,111	1,365,277	1,655,117
211,797	415,772	983,360	751,462	(121,291)	(1,330,806)
-	-	-	-	84,030	155,282
-	27,099	-	131,428	-	1,583,274
542,301	2,790,983	3,281,019	4,032,047	1,061,821	3,712,755
-	-	(1,809,088)	-	-	-
22,807,098	26,540,471	27,131,741	33,069,321	29,014,863	33,926,678
788,751	288,755	10,897	-	306	199
-	-	-	-	-	-
37,862	109,674	263,662	116,935	(7,771)	(230,327)
-	-	-	-	3,829	1,987
-	-	-	10,000	8,483	2,500
(542,301)	(2,790,983)	(3,281,019)	(4,032,047)	(1,061,821)	(3,712,755)
284,312	(2,392,554)	(3,006,460)	(3,905,112)	(1,056,974)	(3,938,396)
\$ 23,091,410	\$ 24,147,917	\$ 24,125,281	\$ 29,164,209	\$ 27,957,889	\$ 29,988,282
\$ 6,358,634	\$ 7,462,673	\$ 9,289,469	\$ 14,700,222	\$ 9,871,846	\$ 11,257,752
2,822,342	2,115,348	(104,685)	(211,176)	3,222,115	(1,829,530)
\$ 9,180,976	\$ 9,578,021	\$ 9,184,784	\$ 14,489,046	\$ 13,093,961	\$ 9,428,222

**City of Maplewood**  
**Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ 1,187	\$ -
Committed	-	-	-	-	-
Assigned	344,985	101,720	84,230	102,808	-
Unassigned	<u>7,682,259</u>	<u>8,262,602</u>	<u>7,622,299</u>	<u>7,500,075</u>	<u>8,449,546</u>
Total general fund	<u>\$ 8,027,244</u>	<u>\$ 8,364,322</u>	<u>\$ 7,706,529</u>	<u>\$ 7,604,070</u>	<u>\$ 8,449,546</u>
All other governmental funds					
Nonspendable	\$ 860,400	\$ 703,200	\$ 703,200	\$ 703,200	\$ -
Restricted	15,203,036	16,518,571	11,126,639	15,191,347	19,286,084
Committed	173,901	155,212	117,398	499,729	669,444
Assigned	5,975,685	3,625,784	4,395,394	6,307,795	4,829,927
Unassigned	<u>(6,448,228)</u>	<u>(8,918,312)</u>	<u>(9,193,276)</u>	<u>(5,929,822)</u>	<u>(3,853,849)</u>
Total all other governmental funds	<u>\$ 15,764,794</u>	<u>\$ 12,084,455</u>	<u>\$ 7,149,355</u>	<u>\$ 16,772,249</u>	<u>\$ 20,931,606</u>

Table 3

Fiscal Year				
2018	2019	2020	2021	2022
\$ 8,884	\$ 15,173	\$ 205,180	\$ 44,557	\$ 28,467
-	-	2,589,246	4,159,665	-
-	-	-	-	1,896,294
<u>8,797,353</u>	<u>10,133,911</u>	<u>10,900,301</u>	<u>13,225,738</u>	<u>13,349,890</u>
<u>\$ 8,806,237</u>	<u>\$ 10,149,084</u>	<u>\$ 13,694,727</u>	<u>\$ 17,429,960</u>	<u>\$ 15,274,651</u>
\$ -	\$ -	\$ 26,746	\$ 2,850	\$ 2,400
15,668,837	13,036,089	21,085,427	24,499,849	14,694,661
610,363	1,139,386	1,218,058	1,382,050	1,523,893
4,830,173	4,978,118	5,435,360	11,494,899	10,632,419
<u>(1,416,151)</u>	<u>(940,922)</u>	<u>(557,638)</u>	<u>(580,207)</u>	<u>(427,138)</u>
<u>\$ 19,693,222</u>	<u>\$ 18,212,671</u>	<u>\$ 27,207,953</u>	<u>\$ 36,799,441</u>	<u>\$ 26,426,235</u>

**City of Maplewood**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Fiscal Years**

	Fiscal Year			
	2013	2014	2015	2016
<b>Revenues</b>				
General property taxes	\$ 17,270,276	\$ 17,275,364	\$ 17,949,228	\$ 18,761,397
Tax increment collections	323,512	1,264,327	876,656	1,455,687
Miscellaneous taxes	-	-	-	1,332,887
Special assessments	2,870,138	2,932,609	2,393,168	2,848,898
Licenses and permits	1,257,544	2,275,634	1,366,702	1,445,812
Intergovernmental	23,137,092	7,312,565	8,607,607	5,347,424
Charges for services	4,711,257	4,854,962	4,113,823	4,253,229
Fines and forfeits	298,427	297,444	239,430	199,872
Investment earnings	30,728	69,903	91,356	67,509
Miscellaneous	373,260	301,384	614,148	301,486
Total revenues	<u>50,272,234</u>	<u>36,584,192</u>	<u>36,252,118</u>	<u>36,014,201</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	2,554,781	1,780,621	2,051,546	2,061,127
Public safety	9,915,491	9,967,363	10,162,774	10,354,728
Public works	3,130,872	3,841,444	3,574,148	3,730,286
Parks and recreation	1,156,241	1,317,243	1,328,339	1,419,805
Citizen services	1,155,443	1,169,665	1,202,870	1,451,480
Environmental & economic development	1,194,907	1,254,968	1,113,658	1,135,791
Community development	-	-	-	-
Miscellaneous	84,294	77,015	71,612	78,748
Capital outlay	27,355,504	18,446,159	12,725,904	3,880,696
<b>Debt service</b>				
Principal	7,552,458	9,674,672	23,855,537	11,186,101
Interest	2,997,047	2,789,308	2,810,928	2,170,212
TIF developer payments	61,193	248,456	84,516	82,876
Other	184,923	178,290	197,294	161,366
Total expenditures	<u>57,343,154</u>	<u>50,745,204</u>	<u>59,179,126</u>	<u>37,713,216</u>
Revenues over (under) expenditures	<u>(7,070,920)</u>	<u>(14,161,012)</u>	<u>(22,927,008)</u>	<u>(1,699,015)</u>
<b>Other financing sources (uses)</b>				
Transfers in	3,470,350	6,788,976	18,970,264	10,037,437
Transfers out	(1,816,125)	(5,351,412)	(16,757,403)	(9,043,044)
Issuance of bonds	5,775,000	7,745,000	1,215,000	3,765,000
Issuance of refunding bonds	4,105,000	1,255,000	11,780,000	5,775,000
Payment to refunded bonds escrow agent	-	-	-	-
Premium (discount) on bonds issued	283,323	369,279	324,377	619,378
Proceeds from leases	-	-	-	-
Sale of capital assets	444,451	10,908	1,801,877	65,679
Total other financing sources (uses)	<u>12,261,999</u>	<u>10,817,751</u>	<u>17,334,115</u>	<u>11,219,450</u>
Net change in fund balance	<u>\$ 5,191,079</u>	<u>\$ (3,343,261)</u>	<u>\$ (5,592,893)</u>	<u>\$ 9,520,435</u>
Debt service as a percentage of noncapital expenditures	24.6%	36.5%	86.0%	44.6%
Debt service as percentage of total expenditures	18.4%	24.6%	45.1%	35.4%

Table 4

Fiscal Year					
2017	2018	2019	2020	2021	2022
\$ 19,711,663	\$ 20,464,816	\$ 21,869,106	\$ 23,003,169	\$ 22,867,244	\$ 24,196,251
1,598,300	1,783,732	1,798,193	1,967,850	1,919,195	2,030,992
1,412,757	1,340,277	1,925,320	1,850,359	1,876,585	1,862,843
2,603,358	2,404,276	2,235,687	2,501,586	2,370,346	2,456,390
1,808,463	1,424,391	1,456,694	1,933,984	1,955,926	5,987,148
4,213,838	4,098,579	5,972,768	7,573,989	9,262,140	2,119,739
2,963,286	2,177,370	2,119,956	1,827,086	1,662,310	1,963,502
210,218	178,651	171,169	156,926	155,362	176,292
195,037	368,959	871,023	697,000	(106,853)	(1,238,957)
373,966	1,496,051	2,066,394	2,005,841	1,231,308	2,915,000
<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>	<u>42,469,200</u>
2,281,406	4,110,980	3,778,021	3,990,484	4,049,218	4,277,085
10,917,454	11,367,167	11,646,708	12,672,047	12,514,710	13,130,100
3,751,303	3,922,439	4,228,135	4,323,404	4,549,098	4,786,695
1,588,382	1,334,112	1,242,347	814,152	642,063	533,566
1,726,419	-	-	-	-	-
1,337,244	-	-	-	-	-
-	1,900,829	1,500,951	2,384,464	1,679,442	2,075,084
-	-	-	-	-	-
4,430,577	9,378,460	13,331,018	13,257,484	10,891,857	19,842,882
10,261,702	12,956,279	8,530,204	6,749,899	6,255,352	6,514,097
2,248,924	1,978,648	1,857,978	1,810,195	1,815,516	1,741,454
115,276	367,298	3,245,988	1,351,343	1,390,044	1,416,606
-	-	-	-	-	-
<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>54,317,569</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>	<u>(11,848,369)</u>
6,936,790	11,928,497	10,778,125	18,734,095	18,549,199	18,410,430
(6,394,489)	(9,137,514)	(7,497,106)	(14,702,048)	(17,502,765)	(15,347,675)
3,850,000	6,940,000	4,475,000	6,202,225	9,500,000	2,925,000
3,145,000	-	-	5,477,775	2,140,000	-
-	-	-	-	-	(8,655,000)
298,464	211,601	204,444	623,447	1,195,030	117,739
615,000	-	720,000	-	-	67,689
121,869	72,290	55,611	41,113	38,994	1,801,671
<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>(680,146)</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>	<u>\$ (12,528,515)</u>
37.0%	37.0%	28.4%	23.2%	20.9%	22.6%
32.4%	31.6%	21.0%	18.1%	18.4%	15.2%



**City of Maplewood  
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
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%
2022	55,737,573	416,953	56,154,526	10,121	56,144,405	43.662	4,550,896,500	1.23%

Source: Ramsey County Department of Property Records and Revenue

**City of Maplewood  
Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years**

Table 6

Fiscal Year	City Direct Rates			Overlapping Rates*				Ramsey County
	Basic Rate	Debt Service Rate	Total Direct Rate	School District ISD 622	School District ISD 623	School District ISD 624	Other Districts	
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
2022	34.682	8.980	43.662	32.173	26.914	34.805	11.034	48.067

\* 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.

*Source: Ramsey County Department of Property Records and Revenue*

**City of Maplewood  
Principal Property Taxpayers  
Current Year and Nine Years Ago**

Table 7

Taxpayer	2022			2013		
	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity
3M Company	\$ 3,419,875	1	6.09%	\$ 4,248,507	1	10.98%
Xcel Energy	1,378,938	2	2.46%	1,095,652	3	2.83%
Maplewood Mall Associates	754,476	3	1.34%	1,558,260	2	4.03%
Hazelwood Medical Building	414,916	4	0.74%	-		
TCA Real Estate LLC	376,600	5	0.67%	-		
Vorandesoto LLC	321,562	6	0.57%	-		
JNT Edgerton LLC	321,225	7	0.57%	-		
Regent at Maplewood LLC	321,126	8	0.57%	262,500	8	0.68%
Conifer Ridge Apartments LLLP	317,873	9	0.57%	-		
Sterling Georgetown LLC	305,634	10	0.54%	-		
Birch Run LLC	-		0.00%	505,544	4	1.31%
DeSoto Associates LP	-		0.00%	330,218	5	0.85%
Costco Wholesale Corp	-		0.00%	325,250	6	0.84%
WB Exchange Point LLC	-		0.00%	269,250	7	0.70%
Maplewood 2007 LLC	-		0.00%	244,106	9	0.63%
TCA Real Estate LLC	-		0.00%	230,757	10	0.60%
Total	<u>\$ 7,932,225</u>		<u>14.12%</u>	<u>\$ 9,070,044</u>		<u>23.45%</u>
Total All Property	<u>\$ 56,154,526</u>			<u>\$ 38,704,160</u>		

Source: Official Statement for 2013 and 2022 bond issues.

**City of Maplewood  
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
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%	170,746	18,991,610	100.00%
2016	19,751,270	19,626,614	99.37%	124,656	19,751,270	100.00%
2017	20,738,833	20,616,481	99.41%	110,077	20,726,558	99.94%
2018	21,465,600	21,275,676	99.12%	177,003	21,452,678	99.94%
2019	22,109,600	21,930,184	99.19%	178,919	22,109,103	100.00%
2020	23,217,300	23,001,136	99.07%	162,894	23,164,030	99.77%
2021	23,217,300	22,857,063	98.45%	299,215	23,156,278	99.74%
2022	24,369,853	24,181,420	99.23%	-	24,181,420	99.23%

Sources: Ramsey County Department of Property Records and Revenue

**City of Maplewood**  
**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
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	42,391,952	1,572,811	3,980,000	770,000
2022	14,570,000	35,185,000	688,087	3,235,000	510,000

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
\$ 567,078	\$ -	\$ 83,310,712	215.25%	\$ 83,310,712	\$ 2,139
467,842	-	82,822,325	212.17%	82,822,325	2,109
368,606	-	72,177,145	171.46%	72,177,145	1,816
-	-	70,563,458	166.37%	70,563,458	1,753
-	860,387	68,327,548	152.79%	68,327,548	1,705
-	682,566	62,230,666	130.99%	62,230,666	1,529
-	1,221,080	58,800,028	116.59%	58,800,028	1,409
-	939,803	63,411,825	119.66%	63,411,825	1,507
-	707,279	69,067,042	123.61%	69,067,042	1,641
-	517,052	54,705,139	97.42%	54,705,139	1,298

**City of Maplewood**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**

Table 10

Fiscal Year	General Obligation Debt	Percentage of Estimated Market Value	Per Capita
2013	\$ 8,240,000	0.26%	\$ 212
2014	9,245,000	0.29%	235
2015	8,430,000	0.24%	212
2016	9,580,000	0.27%	238
2017	10,081,609	0.27%	252
2018	8,873,286	0.23%	218
2019	8,577,248	0.21%	206
2020	6,170,000	0.14%	147
2021	19,645,000	0.42%	467
2022	14,570,000	0.31%	346

*Source: Metropolitan Council, Census Bureau and Ramsey County Department  
of Property Records and Revenue*

**City of Maplewood  
Direct and Overlapping Governmental Activities Debt  
December 31, 2022**

Table 11

Governmental Unit	Gross Debt Outstanding	Estimated Percentage Applicable	Estimated City Share of Overlapping Debt
Debt repaid with property taxes			
Ramsey County	\$ 138,095,000	7.6201%	\$ 10,522,977
School Districts			
Maplewood-No. St. Paul School District #622	418,170,000	28.0930%	117,476,498
Roseville School District #623	172,320,000	8.8729%	15,289,781
White Bear Lake School District #624	375,050,000	0.5866%	2,200,043
Other Debt			
Metropolitan Council	166,860,000	1.0803%	<u>1,802,589</u>
Subtotal - overlapping debt			147,291,888
City direct debt*	54,768,086	100.0000%	<u>54,768,086</u>
Total direct and overlapping debt			<u><u>\$ 202,059,974</u></u>

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

Source: Ramsey County



**City of Maplewood  
Legal Debt Margin Information  
Last Ten Fiscal Years**

**Legal Debt Margin Calculation for Fiscal Year 2022**

Estimated market value of taxable property	<u>\$ 4,710,263,900</u>
Debt limit (3% of market value)	141,307,917
Less amount of debt applicable to debt limit	<u>(15,085,000)</u>
Legal debt margin	<u>\$ 126,222,917</u>

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt limit	\$ 87,252,963	\$ 88,022,253	\$ 97,272,366
Total net debt applicable to limit	<u>8,690,000</u>	<u>9,635,000</u>	<u>9,970,000</u>
Legal debt margin	<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	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>	<u>2022</u>
\$ 98,905,329	\$ 110,644,980	\$ 117,193,629	\$ 124,514,316	\$ 131,760,690	\$ 139,276,053	\$ 141,307,917
<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>15,085,000</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>	<u>\$ 126,222,917</u>
12.74%	10.39%	9.03%	7.24%	5.02%	12.88%	11.95%

**City of Maplewood  
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	
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	2,370,707	5,490,000	1,076,777	0.36	1,919,195	109,350	118,075	8.44
2022	2,121,936	4,415,000	1,018,899	0.39	2,030,992	29,724	102,203	15.39

**City of Maplewood  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

**Table 14**

Fiscal Year	Population	Median Household Income	Per Capita Personal Income	Unemployment Rate
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	42,139	72,959	35,769	2.90%
2022	42,139	77,316	37,231	3.10%

Note: Unemployment rate information is as of December 31 of each year.

Sources: *Population and income estimates provided by the Metropolitan Council and City.  
Unemployment data provided by the Minnesota Department of Employment and Economic Development.*



**City of Maplewood  
Principal Employers  
Current Year and Nine Years Ago**

Table 15

Employer	2022			2013		
	Employees	Rank	Percentage of Total City Employment (1)	Employees	Rank	Percentage of Total City Employment (1)
3M Corporation - Maplewood location	12,000	1	60.25%	10,000	1	52.36%
Independent School Dist. 622	1,880	2	9.44%	1,550	2	8.12%
M Health Fairview	973	3	4.89%	1,500	3	7.85%
Cub Foods	420	4	2.11%	279	7	1.46%
Target	400	5	2.01%			0.00%
Canvas Health	300	6	1.51%			0.00%
Ramsey County Care Center	240	7	1.21%	300	5	1.57%
Costco	200	8	1.00%			0.00%
City of Maplewood	188	9	0.94%	554	4	2.90%
Home Depot	150	10	0.75%	156	10	0.82%
Ramsey County Parks and Recreation	-		0.00%	600	6	3.14%
Volunteers of America - Maplewood Campus	-		0.00%	260	8	1.36%
Menards	-		0.00%	220	9	1.15%
<b>Total</b>	<b>16,751</b>		<b>84.10%</b>	<b>15,419</b>		<b>80.73%</b>
<b>Average Annual City Employment</b>	<b>19,917</b>			<b>19,100</b>		

*Sources: MN Employment and Economic Development, Metropolitan Council and Official Statement for 2022 and 2013 bond issues.*

**City of Maplewood**  
**Full-time Budgeted City Government Employees By Function/program**  
**Last Ten Fiscal Years**

Function/Program	Full-Time Budgeted Employees as of December 31,					
	2013	2014	2015	2016	2017	2018
General government						
Administration	3.50	3.50	4.10	4.60	6.60	12.00
Finance	5.00	4.50	4.42	4.00	4.00	8.00
Information technology	6.70	5.70	3.00	3.00	3.00	3.00
Citizen services	7.00	7.00	7.00	7.00	8.00	0.00
Public Safety						
Fire	18.30	18.55	18.00	20.00	21.00	21.00
Police	56.70	57.70	55.33	57.40	58.00	60.00
Community development and parks	25.70	24.70	22.65	20.75	21.75	15.75
Community development	0.00	0.00	0.00	0.00	0.00	0.00
Parks and recreation	0.00	0.00	0.00	0.00	0.00	0.00
Public works	33.10	33.10	36.25	36.25	36.25	36.25
Total	<u>156.00</u>	<u>154.75</u>	<u>150.75</u>	<u>153.00</u>	<u>158.60</u>	<u>156.00</u>

Source: City Budget

Table 16

Full-Time Budgeted Employees as of December 31,			
2019	2020	2021	2022
12.00	12.00	12.00	13.00
7.00	7.00	9.20	5.00
3.00	3.00	3.00	9.00
0.00	0.00	0.00	0.00
30.00	31.70	29.75	30.00
60.00	61.10	62.00	62.00
0.00	0.00	0.00	0.00
10.45	12.45	12.45	12.10
5.30	5.30	2.30	2.50
<u>36.25</u>	<u>36.25</u>	<u>36.25</u>	<u>36.40</u>
<u>164.00</u>	<u>168.80</u>	<u>166.95</u>	<u>170.00</u>



**City of Maplewood**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year			
	2012	2013	2014	2015
<b>Police</b>				
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
<b>Fire</b>				
Emergency responses	4,184	4,631	4,858	5,077
Fires extinguished	52	67	69	96
Inspections	400	625	669	777
<b>Building inspection</b>				
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
<b>Other public works</b>				
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
<b>Parks and recreation</b>				
Number of games (field rentals)	235	219	208	214
Community center admissions	259,146	271,000	256,442	240,648
<b>Water: (Maintained by St. Paul Regional Water Services)</b>				
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
<b>Wastewater: (Maintained by Met Council Environmental Services)</b>				
Average daily sewage treatment (thousands of gallons)	n/a	n/a	n/a	n/a

Note: Indicators are not available for the general government function

N/A: Information not available.

Sources: Various City departments.

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

Note: No capital asset indicators are available for the general government function.

Sources: Various City departments.

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  
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				
	2013	2014	2015	2016	2017
<b>Sewer system</b>					
Lift stations	9	9	9	9	9
Miles of sewer mains	155.0	155.0	155.0	155.0	155.0
<b>Fire protection</b>					
Number of stations	5	3	3	3	3
Number of paid-per-call employees	41	42	39	22	26
Number of full-time employees	18	18	18	21	18
<b>Police protection</b>					
Number of stations	1	1	1	1	1
Number of full-time police officers	52	52	51	52	52
Number of part-time police officers	-	-	-	-	-
Number of volunteers	46	49	30	30	27
<b>Recreation</b>					
Parks (developed - acres)	552	552	552	552	552
Number of parks and playgrounds	37	37	38	38	38
Open space (acres)	378	378	378	378	347
Number of open space sites	15	15	14	14	14
<b>Employees</b>					
Full time (including fire and police protection)	150	151	150	151	152
Part time and temporary (including fire protection)	207	216	176	176	90

*Sources: City departments*

Table 19

Fiscal Year				
2018	2019	2020	2021	2022
9	9	9	9	9
155.0	155.0	155.0	155.0	155.0
3	3	3	3	2
0	0	0	0	0
30	27	31	30	30
1	1	1	1	1
54	56	56	56	56
-	-	-	-	-
27	27	27	27	27
552	552	552	552	552
38	38	38	38	38
347	347	347	347	347
14	14	14	14	14
156	159	169	167	170
14	14	11	9	9

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager  
**REPORT FROM:** Steven Love, Public Works Director / City Engineer  
**PRESENTER:** Steven Love  
**AGENDA ITEM:** MN Highway 36 Multimodal Corridor Study Update

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

**Policy Issue:**

MnDOT is conducting a multimodal corridor study of MN Highway 36 from Interstate 35W (I-35W) to English Street. This study is looking at the future needs of those who travel along and across I-35W. Work on the study began in January 2023 and will run through June 2024. MnDOT will be providing an update to the City Council about the project, goals, and engagement work.

**Recommended Action:**

No action is required.

**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: No city funding is utilized as part of

MnDOT's study.

**Strategic Plan Relevance:**

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

MnDOT is studying Highway 36 from I-35W to English Street to better understand the needs of people who travel along Highway 36, as well as those who cross it. This study is looking at vehicle, pedestrian, and bicycle traffic needs.

**Background:**

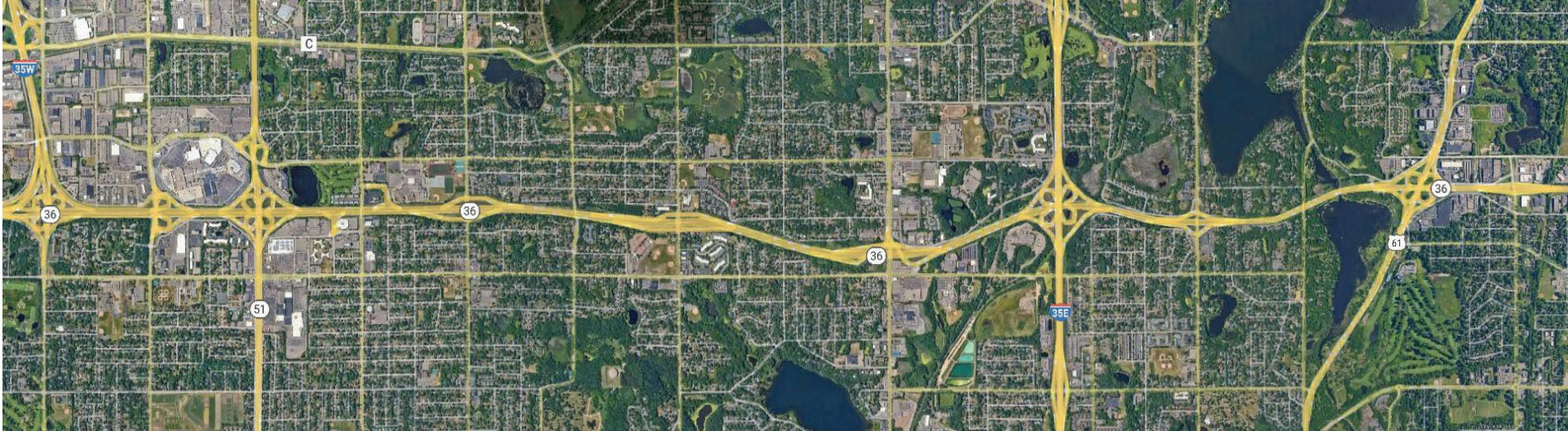
MnDOT started their study of MN Highway 36 in January 2023. The study area includes the section of MN Highway 36 from I-35W to English Street and includes all crossing points for vehicles, bicycles, and pedestrians. This segment of I-35W is a major east/west corridor for vehicle traffic. It is approximately 8 miles long and lies in the cities of Roseville, Little Canada, and Maplewood.

MN Highway 36 does pose challenges for north/south traffic looking to cross MN Highway 36, especially for pedestrians and bicycles. This study aims to take a big picture look at what the needs and wants are for people who travel on and across MN Highway 36. Work on the study will continue throughout the next year and is anticipated to conclude in June 2024. Representatives of MnDOT will be updating the City Council on the project scope, goals, and the current status of the study.

**Attachments:**

1. MnDOT Power Point Presentation





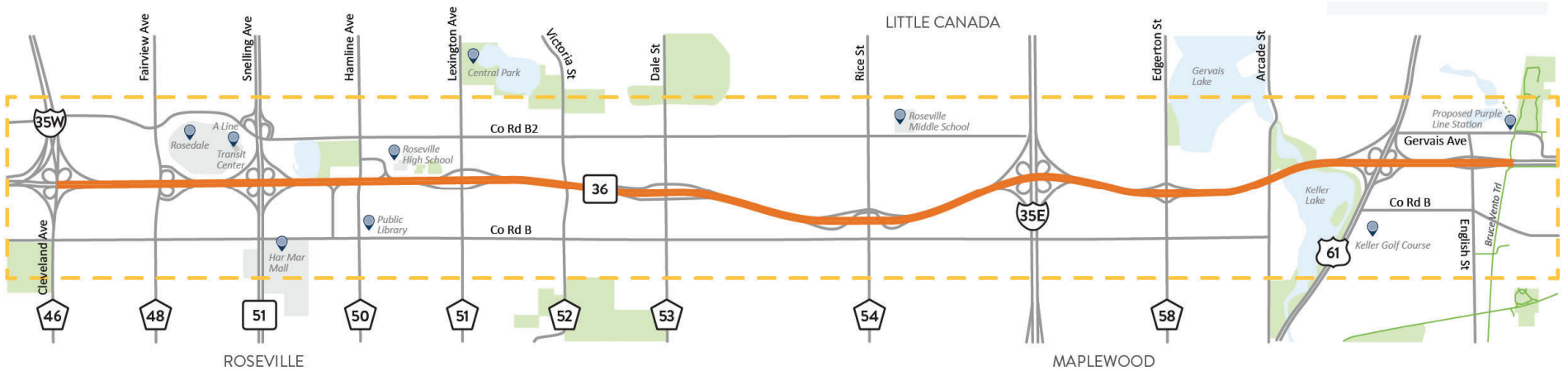
# MN 36 Transportation Study presentation to Maplewood City Council David Elvin, Metro District Planning



June 12, 2023



# Study Summary



## Hwy 36 – Roseville, Little Canada, Maplewood

- 62,000 residents
- 17,000 jobs (most commute in)
- 63,500-93,000 car trips/day on MN 36

**Hwy 36**

Project area

Study area

6/6/2023



# Study Summary





# Schedule



6/6/2023

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# Study Partners



6/6/2023

6





## Why this Study?

### Previous plans

- City comprehensive plans: Roseville, Little Canada, Maplewood
- 2018 E-Z Pass Study: add 1-2 managed lanes
- Ramsey County: Bike barriers; crossings at Lexington and Fairview Aves
- Washington Cnty Transit Feasibility Study: Stillwater to downtown Mpls
- Met Council Transitway Corridor Study 2014: Oakdale to downtown Mpls
- Metro Transit: Purple Line BRT (route being re-evaluated)



# Maplewood Comprehensive Plan 2040

## Future Land Use

- East of Rice St: convert from Commercial to Mixed-use
- Hwy 61 to English St: Convert from Commercial to Mixed-use

## Transportation Goals Related to MN 36

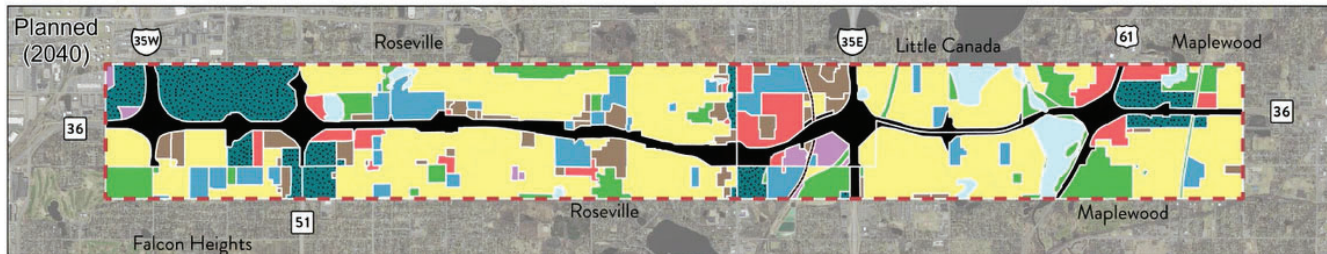
- “Living Streets Policy” applies to local streets, collectors and Minor Arterials
- Examples of changes sought: walking paths, bike lanes, reduced on-street parking, more trees and rain gardens.





# Why this Study?

**Planned  
2040**



**2020**



**2000**



6/6/2023

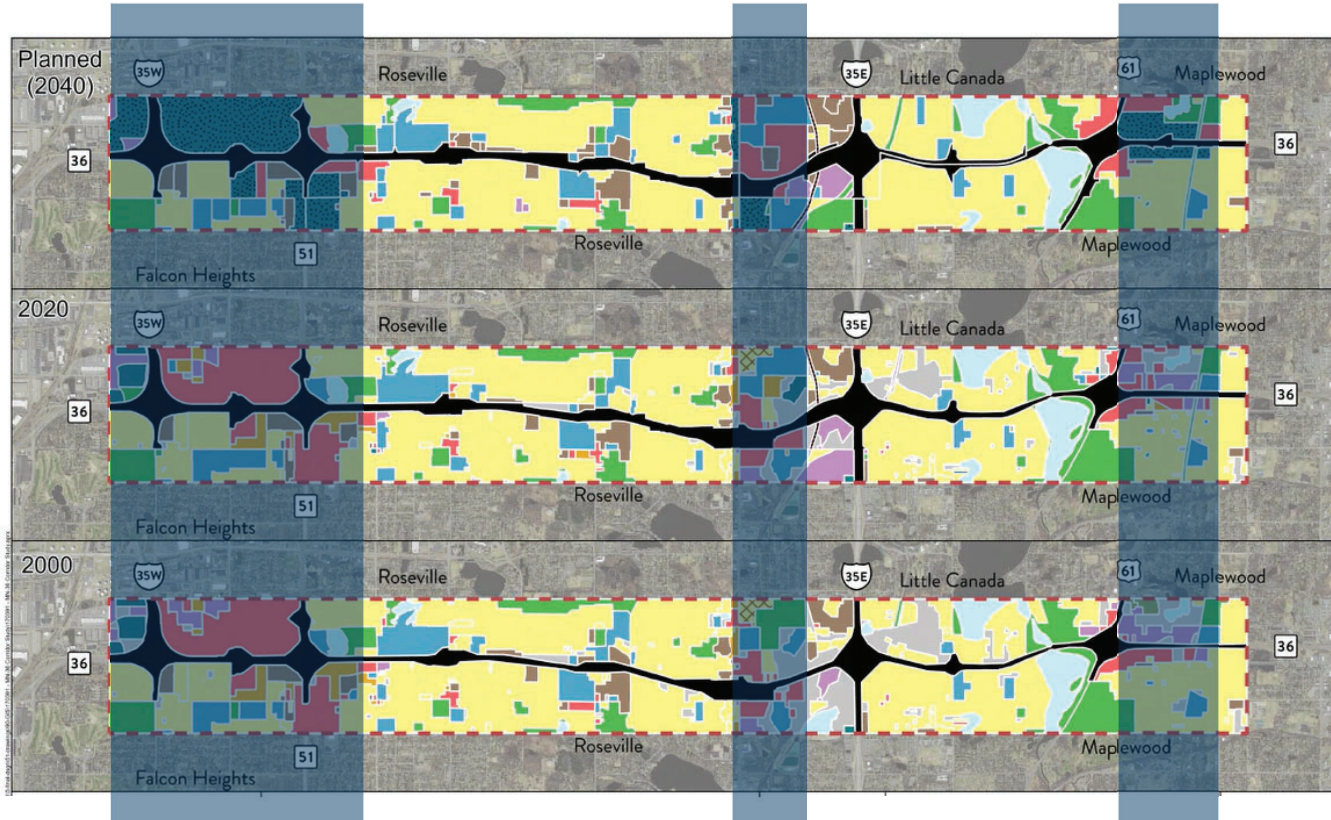


# Why this Study?

**Planned  
2040**

**2020**

**2000**



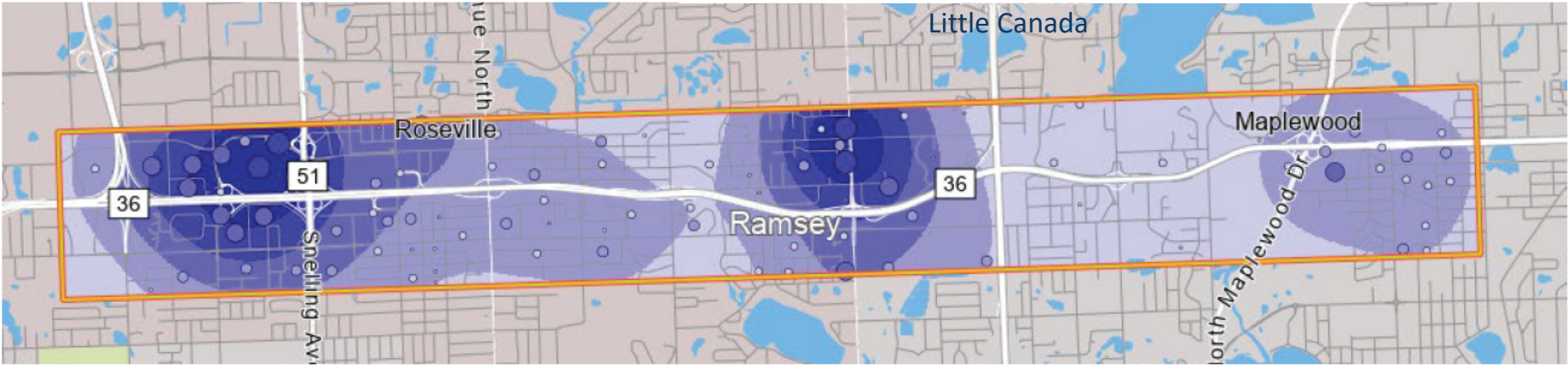
6/6/2023

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# Job density

Figure 4.1-5: Jobs paying under \$1,250/month



Source: OnTheMap



## Why this Study?



### Multimodal

- Look at needs of all transportation users
- Create a more interconnected system



### Upcoming Improvements

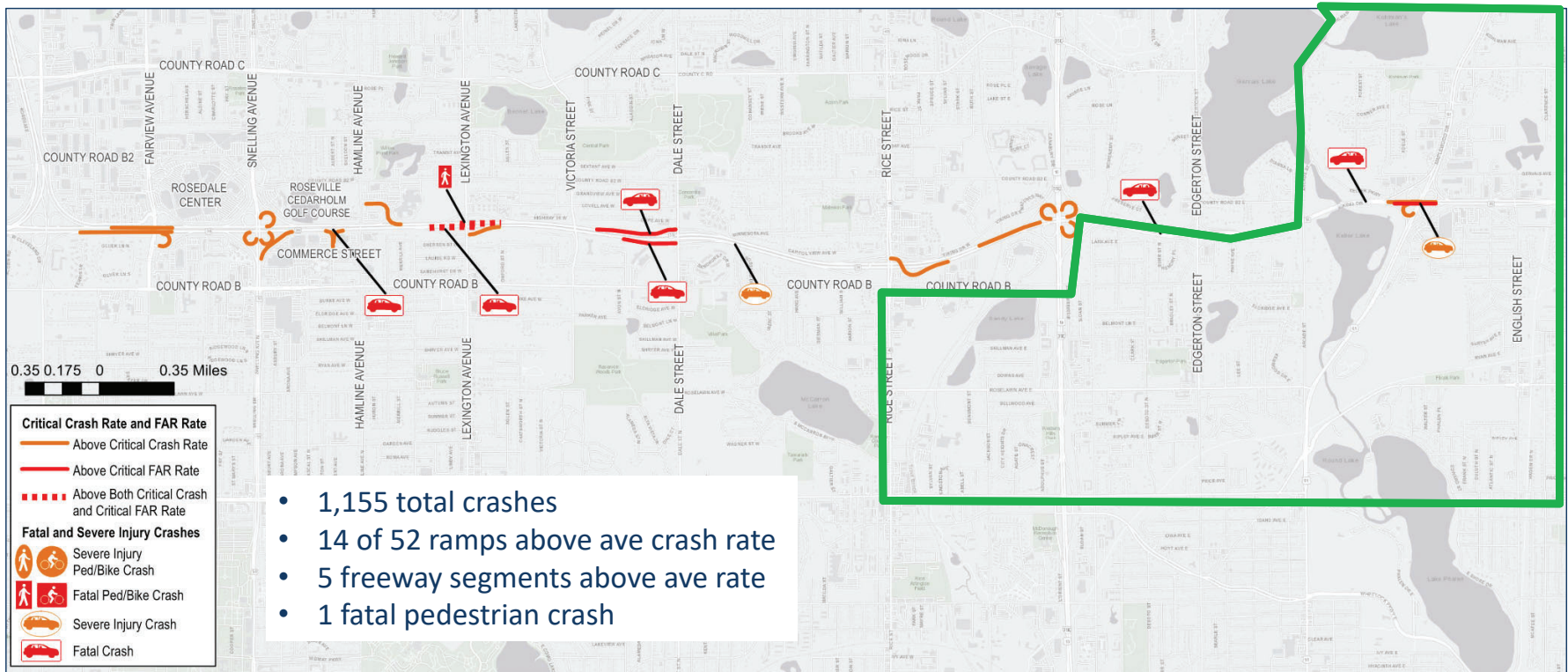
- Snelling, Fairview bridges
- E-ZPASS
- Resurfacing/maintenance
- I-35W Gateway Study



### Equity

- Better access for underrepresented communities
- Integrate equity throughout planning
- Support public and community health

# Safety: 2018-2022



6/6/2023

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# Safety: 2018-2022



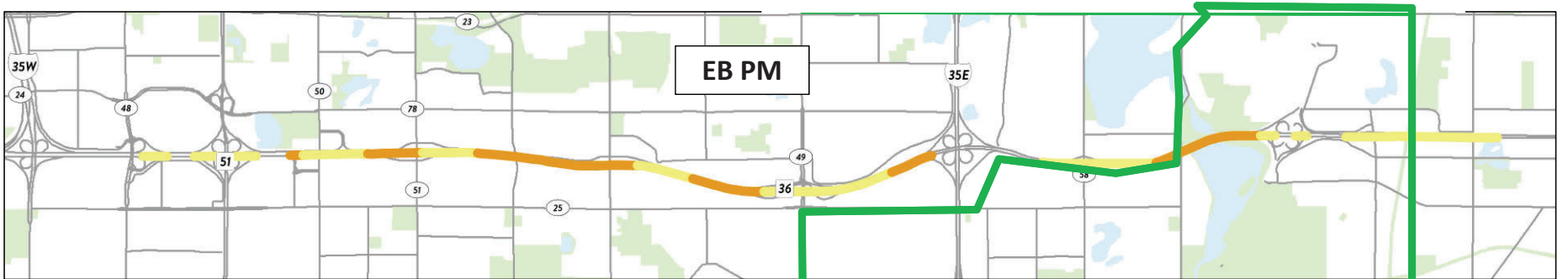
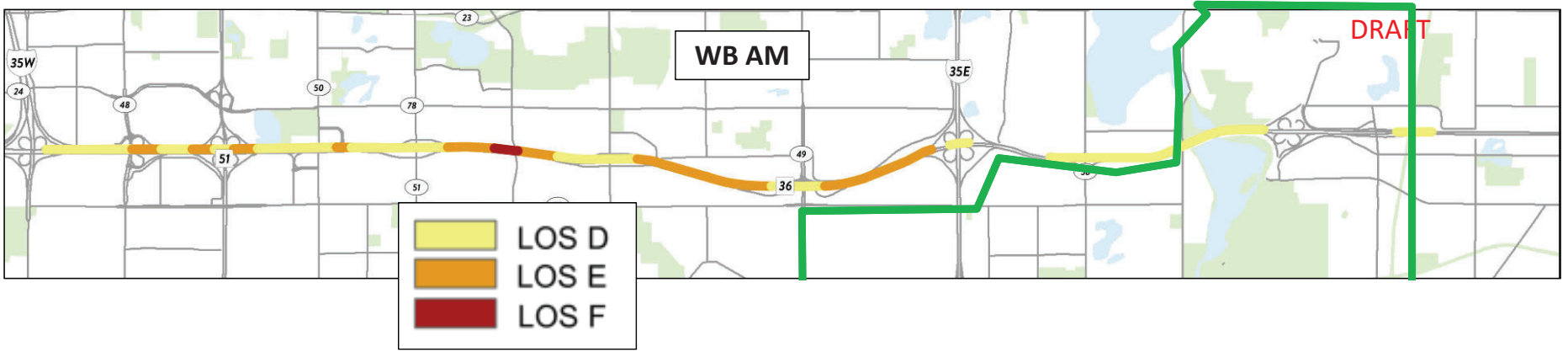
# Safety: 2018-2022







# Mainline Operations – Existing Conditions 2022



6/6/2023





# Daily Auto Trips – Speed Comparison

**WB - AM Peak (mph)**

<b>WB TH 36</b>												
at English St	63	64	62	61	60	50	56	61	62	63	64	65
at US 61	60	59	56	56	55	45	49	53	59	58	58	59
	65	63	57	57	57	47	49	56	62	62	62	63
at Edgerton St												
at I-35E	65	64	61	50	46	52	41	52	58	63	64	64
	62	59	56	41	41	43	32	42	48	54	55	54
at Rice St	69	66	62	42	50	42	40	44	57	65	66	66
	66	63	57	36	42	34	32	35	56	62	64	64
at Dale St	64	59	55	38	46	29	30	34	56	55	62	62
at Dale St	65	59	51	38	42	25	26	30	54	52	60	60
	65	61	52	46	45	30	32	34	58	55	63	63
at Lexington Ave	62	58	45	41	36	28	26	32	53	51	58	59
at Hamline Ave	65	62	51	49	41	32	30	36	53	52	59	62
at Snelling Ave	65	62	53	50	45	34	36	42	52	51	57	60
at Fairview Ave	59	57	49	47	42	36	34	38	43	46	51	56
at Cleveland Ave	63	59	52	48	45	40	33	37	38	47	52	59

**2018**

**EB - PM Peak (mph)**

<b>EB TH 36</b>												
at Cleveland Ave	51	40	36	19	22	12	13	10	18	17	18	31
at Fairview Ave	48	36	36	20	19	16	14	15	19	16	22	39
at Snelling Ave	46	31	32	25	25	22	19	18	23	21	26	37
at Commerce St	48	39	37	37	34	31	30	28	32	29	37	42
at Lexington Ave	49	50	45	45	42	37	37	34	36	36	41	41
	54	51	49	51	48	42	44	47	46	42	47	46
at Dale St	60	56	56	57	55	53	51	54	51	50	54	47
at Dale St	60	53	58	55	56	52	51	54	51	50	52	45
	51	48	51	48	54	41	50	52	47	46	49	47
at Rice St	63	64	64	57	60	55	57	61	55	57	50	55
	61	64	64	59	61	59	62	61	57	59	55	61
at I-35E	62	63	63	62	61	61	60	55	51	52	50	56
at Edgerton St	66	65	65	65	63	64	62	59	59	57	58	59
	57	57	55	56	53	55	55	52	51	49	51	50
at US 61	59	58	55	53	55	51	54	51	52	47	53	52
at English St	63	62	61	61	62	60	61	61	60	59	59	60

**2022**

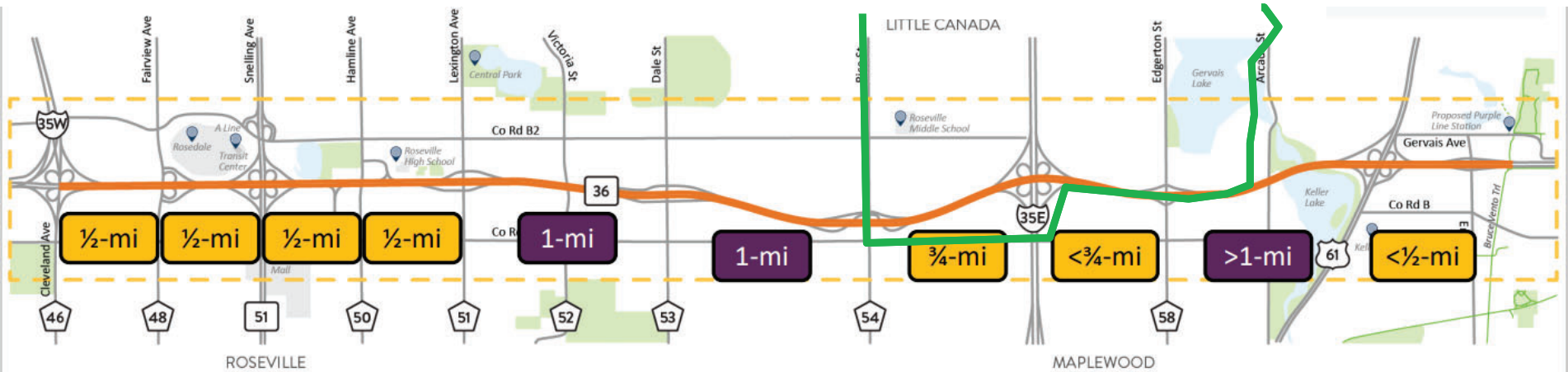
<b>WB TH 36</b>												
at English St	68	66	65	65	64	64	59	57	64	65	65	65
at US 61	64	62	60	59	60	59	52	52	50	58	60	61
	70	67	65	65	65	64	56	56	53	61	65	65
at Edgerton St	67	65	62	61	61	58	50	49	49	55	62	62
at I-35E	67	66	64	62	63	57	52	40	36	54	59	65
	70	68	63	58	63	56	54	34	35	50	56	56
at Rice St	71	70	67	65	65	64	62	41	49	62	63	67
	70	68	66	64	63	61	52	36	47	58	57	62
at Dale St	67	65	64	63	63	60	56	43	57	54	58	62
at Dale St	69	67	64	63	63	59	54	40	53	51	57	60
	69	67	65	63	63	59	52	43	52	49	57	60
at Lexington Ave	66	64	61	59	60	52	40	38	47	44	54	57
at Hamline Ave	69	67	64	62	61	54	42	42	48	47	57	62
at Snelling Ave	69	67	64	62	60	53	51	49	51	54	55	61
at Fairview Ave	65	62	60	59	58	51	49	51	50	53	56	60
at Cleveland Ave	73	69	67	65	65	60	55	58	53	60	63	66

<b>EB TH 36</b>												
at Cleveland Ave	56	58	55	54	49	22	29	18	24	29	47	55
at Fairview Ave	59	62	56	43	49	25	32	26	33	35	49	61
at Snelling Ave	58	61	53	38	45	29	32	27	34	34	47	58
at Commerce St	62	61	58	43	49	38	44	38	45	44	52	62
at Lexington Ave	61	60	57	51	48	47	50	43	53	49	50	59
	61	61	58	53	51	53	53	50	56	51	50	62
at Dale St	64	64	62	58	61	60	58	57	62	57	58	65
at Dale St	65	65	64	58	61	57	56	58	63	57	61	64
	65	65	64	59	60	57	57	58	62	57	63	62
at Rice St	66	65	64	62	63	61	62	64	64	62	65	61
	63	63	61	62	62	58	60	55	54	52	54	56
at I-35E	63	63	63	62	63	62	63	62	56	60	63	63
at Edgerton St	64	61	61	64	63	64	65	62	57	59	65	66
at US 61	60	52	58	57	55	56	54	56	54	53	60	60
at English St	64	63	63	63	63	63	63	62	62	62	63	64

6/6/2023



# Interchanges and crossings



## Many Closely Spaced Interchanges

Ideal Interchange Spacing in Urban Freeways is 1 mile

**9 of 17 intersections are “High Risk” for people walking**  
**4 bike lane crossings in 8-mi study area**

6/6/2023

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## Pedestrian Risk: “High” at 9 of 17 Signalized Intersections

Risk Level	Intersection	Bus Stop	Major Median	Speed Limit (35-50 MPH)	Near School	Major Left Turn Signal (Protected)	Approach Volume (25,001 – 35,000)
Medium	Fairview Ave N at Rosedale Center*		X	X		X	
High	Fairview Ave N at MN 36 North Ramp		X	X	X	X	X
High	Fairview Ave N at MN 36 South Ramp		X	X	X	X	
High	Fairview Ave N at Gluek Lane/Frontage Rd		X	X	X	X	
Medium	Snelling Ave N at County Road B2 West Ramp		X	X		X	
Medium	Snelling Ave N at County Road B2 East Ramp*		X	X		X	
High	Snelling Ave N at County Road B		X	X	X	X	X
Medium	Hamline Ave N at County Road B2			X	X	X	
Medium	Hamline Ave N at MN 36 North Ramp			X	X	X	
Medium	Hamline Ave N at Commerce St			X	X	X	
High	Lexington Ave N at MN 36 North Ramp		X	X	X	X	
High	Lexington Ave N at MN 36 South Ramp		X	X	X	X	
Medium	Dale St N at MN 36 North Ramp			X	X	X	
Medium	Dale St N at MN 36 South Ramp			X	X	X	
High	Rice St N at Minnesota Ave	X	X	X	X	X	X
High	Rice St N at MN 36 Ramp		X	X	X	X	X
High	Rice St N at County Road B		X	X	X	X	



# 243,000 Corridor Crossings Per Day\*



## 239,000 vehicle trips/day

Fairview: 10,000

Snelling: 40,000

Hamline: 8,000

Dale: 15,000

Rice: 15,000

Bruce Vento Tr: no cars

Others: N/A



## 2,600 walking trips/day

Fairview: 500

Snelling: no sidewalks

Hamline: 500

Dale: 300

Rice: 500

Bruce Vento Tr: 200

Others: 600



## 1,700 bike trips/day

Fairview: 400

Snelling: no bike lanes

Hamline: 200

Dale: 200

Rice: 200

Bruce Vento Tr: 200

Others: 500

6/6/2023

Source: Replica location-based data 2021. \*Limited access roads I-35E and US 61 excluded

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## Ped Risk Assessment: “High” at 3 of 5 Unsignalized Intersections

Risk Level	Intersection	No on Street Parking	Location Type (Suburban)	Speed Limit (30 MPH or Less)	Major Through Lanes (4)	Major Median	Near School
High	Commerce St at MN 36 South Ramp Terminal	X	X	X	X	X	X
Low	Edgerton St N at MN 36 North Ramp	X	X				
Low	Edgerton St N at MN 36 South Ramp	X	X				
High	English St N at MN 36 North Ramp	X	X	X			X
High	English St N at MN 36 South Ramp	X	X	X			X



# Non-motorized Travel Risk Assessment



- Fairview North and South:**
- Motor Vehicle Right-Turns
  - Crossing Yield or Uncontrolled Vehicle Paths
  - Stopped Crossing Delay
  - Motor Vehicle Left-Turns

- Snelling:**
- Uncomfortable Walking Env't.
  - Crossing Yield or Uncontrolled Vehicle Paths
  - Executing Unusual Movements
  - Undefined Crossing
  - Sight Distance and Visibility
  - ADA Accessibility

- Albert:**
- Motor Vehicle Right-Turns
  - Uncomfortable Walking Env't.
  - Multilane Crossings
  - Undefined Crossing
  - Sight Distance and Visibility
  - ADA Accessibility

- Hamline:**
- Motor Vehicle Right-Turns
  - Multilane Crossings
  - Stopped Crossing Delay
  - Motor Vehicle Left-Turns

- Lexington:**
- Motor Vehicle Right-Turns
  - Multilane Crossings
  - Stopped Crossing Delay

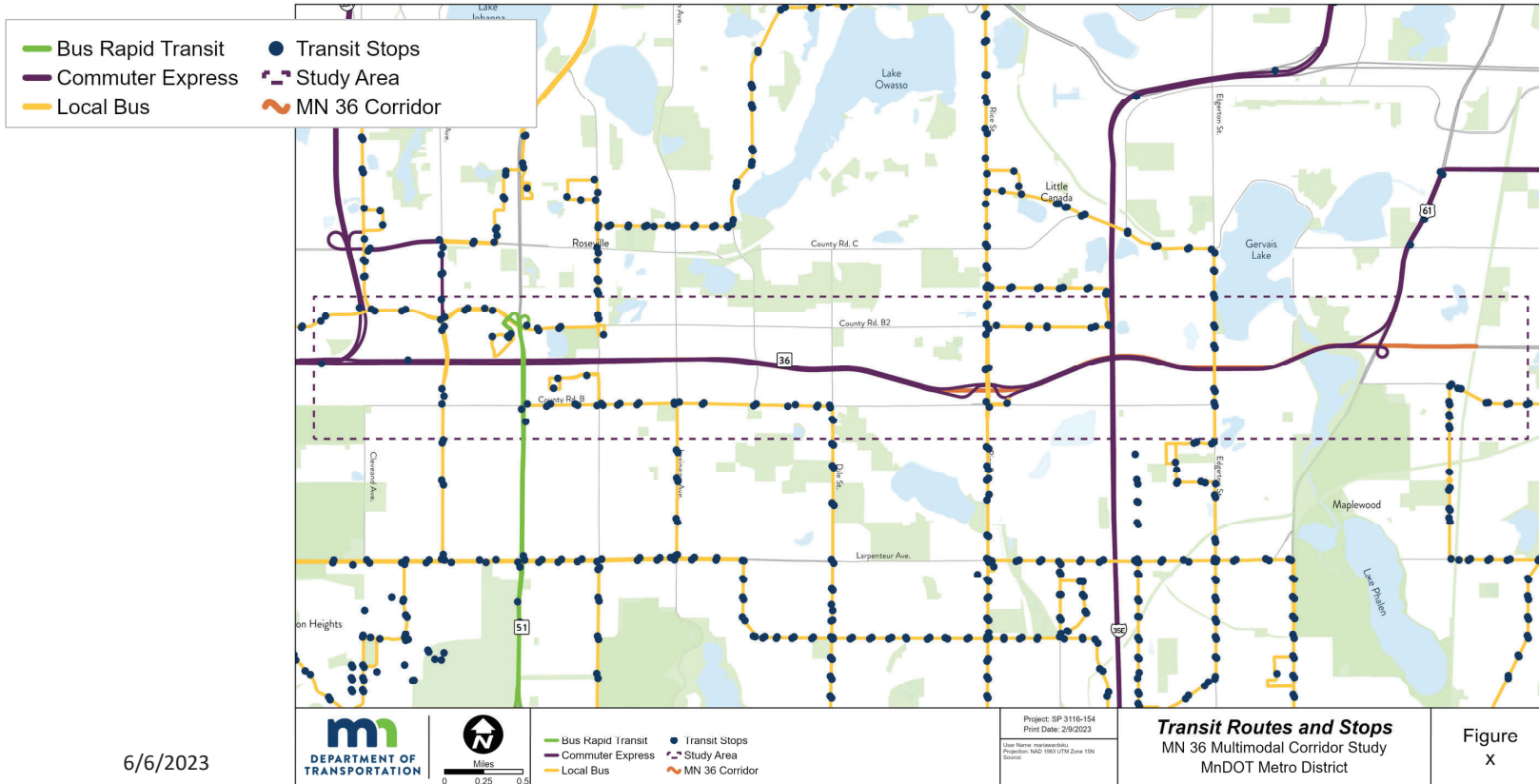
6/6/2023

22





# Transit





# Stakeholders

## Stakeholder Groups

- Agencies
- Elected and Appointed Officials
- MN 36 Businesses (40+)
  - Customer facing
  - Large employers
  - Manufacturers/shipping
- Residences (30)
- Schools (26)
- Public Institutions and Destinations (13)
- Community Based Organizations (20)
- Multi-modal Users

6/6/2023



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## What we have heard so far

Transit:  
important for  
immigrant  
population  
(BCOM and KAM)

Driving:  
people  
generally feel  
safe, but:

Bike/Walk:  
speed and  
sightlines at  
ramps

- On/off ramps are difficult: merging, speeding
- Speeding on mainline (people want 55 mph enforced)
- Winter conditions, slippery driving (water pooling near Keller Lake)

6/6/2023

- Safe pedestrian crossings of Hwy 36 on high traffic streets
- More bike facilities needed
- Grade separated pedestrian and bicycle routes
- Maintenance/litter/cleaning for a safe experience

25



# How does Hwy 36 affect peoples' daily lives?



← Tweet

Chris K  
@5Aftermidnite

Highway 36 Westbound at Rice Street is closed for a serious 2 car crash. Looks like it may open soon.  
[@kstptraffic](#)



2:06 AM · Mar 4, 2020 from Joe's Sporting Goods



**Tell us your Hwy 36 story**

What is your experience traveling along or across Hwy 36?

Everyone should have a safe walk/bike to school. -Anna (9th grade)

What is your experience along Hwy 36?

Circle one.

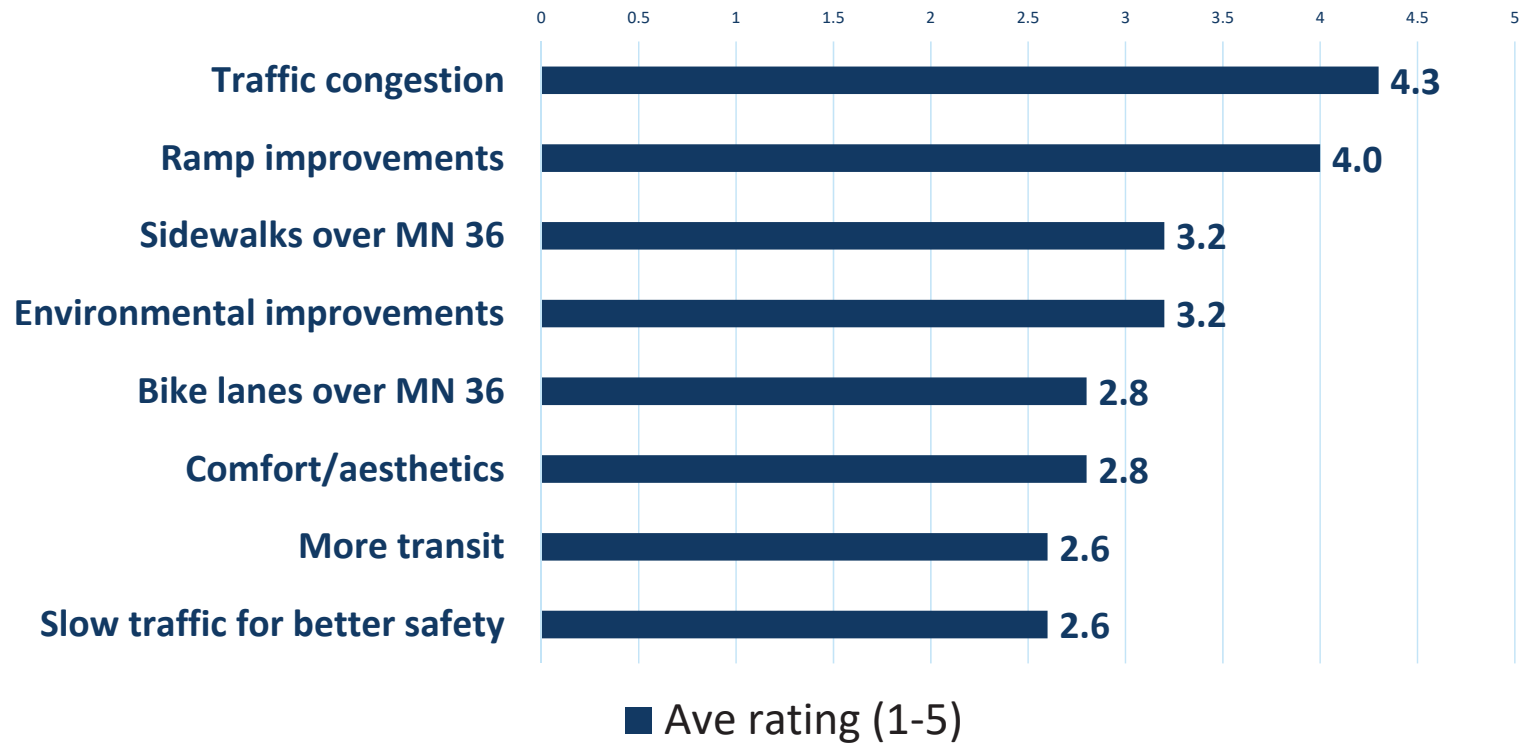


## Engagement

- 2 Public Meetings – ~100 attendees
- Survey – 1,539 responses
- Meetings with city councils: May thru June
- Ramsey County staff: May 25



# Survey Responses: Importance of Improvements

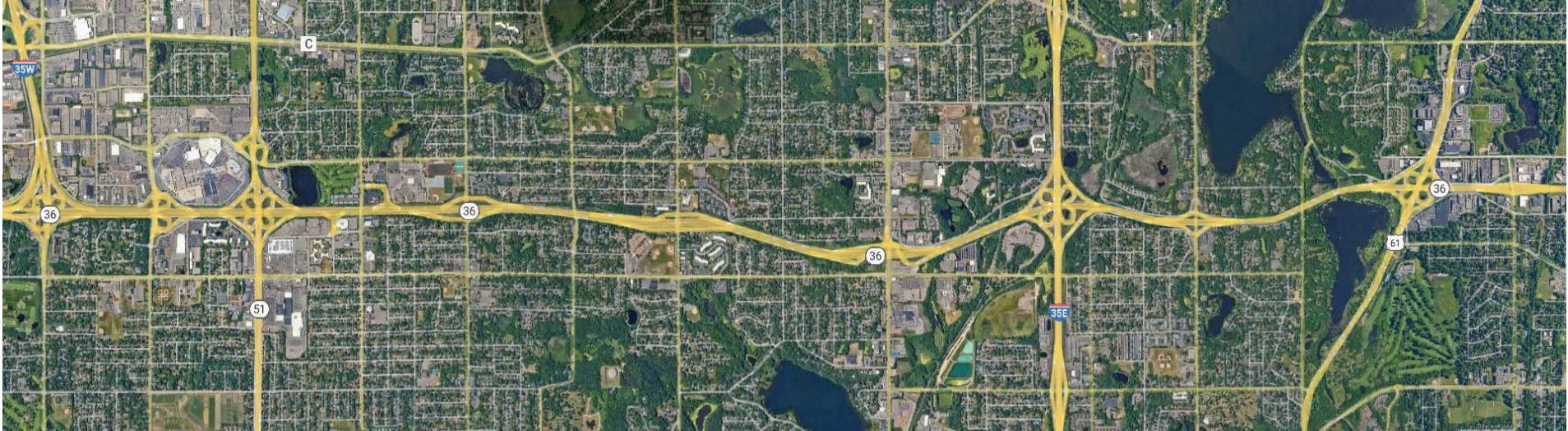




## Discussion

- What plans or priorities have we missed?
- What do residents say about how Hwy 36 affects their lives?
- What does city staff tell you about Hwy 36?
- Who else should we be talking to?





[David.Elvin@state.mn.us](mailto:David.Elvin@state.mn.us)



June 12, 2023

## CITY COUNCIL STAFF REPORT

Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Shann Finwall, AICP, Environmental Planner

**PRESENTER:** Shann Finwall, AICP, Environmental Planner  
Representatives of Republic Services and Tennis Sanitation

**AGENDA ITEM:** Trash and Recycling Annual Review

**Action Requested:**  Motion  Discussion  Public Hearing

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

### **Policy Issue:**

The City's contract with Tennis Sanitation and Republic Services requires that the City hold an annual review for residential recycling and trash services.

### **Recommended Action:**

Motion to approve the trash and recycling annual reports.

### **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's residential recycling and trash collection programs create operational effectiveness by protecting public health and safety and promoting city cleanliness and livability. It is also an important component of the City's environmental stewardship and green assets by using best management practices to reduce waste and protect air quality, water quality, and natural resources.

### **Background:**

#### **Residential Recycling and Trash Contracts**

The residential recycling and trash contracts with Tennis Sanitation and Republic Services began on January 1, 2020, and end on June 30, 2025. The contracts require an annual review by the City Council to include review of the contractors' annual reports, contractors' performance, and recommendations for service improvements as outlined in a yearly work plan.

**Republic Services Annual Review**

*Republic Services 2022 Annual Report*

The Trash and Yard Waste Year-End Report summarizes implementation strategies taken by Republic Services and the City in 2022 to improve service. These strategies included: 1) preparations for the County’s curbside organics collection program; 2) trash hauling audits for households, opt outs, opt ins, and walk ups; 3) townhome and manufactured home outreach; 4) improvements to yearly reports; 5) city facility trash and organic collection assessment; 6) billing changes; 7) net promoter score and customer service improvements.

The report also summarizes the 2022 data of materials collected, household counts, cart sizes, etc. A comparison of a sampling of the data from 2021 to 2022 follows:

	<u>2021</u>	<u>2022</u>
• Trash collected	8,972.03 tons	8,546.99 tons
• Bulky items	1,343.00 units	1,173.00 units
• Yard waste collected	528.84 tons	564.82 tons
• Single-family accounts	8,924 accounts	8,884 accounts
• Townhome/manufactured home accounts	99 accounts	99 accounts
• Permanent exemptions	145 exemptions	145 exemptions
• Walk-up service	77 walk ups	77 walk ups
• Yard waste accounts	1,386 accounts	1,386 accounts

*Republic Services 2023 Work Plan*

The 2023 Trash and Yard Waste Collection Work Plan includes recommendations for improvements to the City’s trash and yard waste collection program including: 1) curbside food scraps collection; 2) communication of postponement of trash and recycling; 3) audit of households with dual carts; 4) creating a system for setting up and cancelling trash service; 5) tracking cart size on volume switches; 6) monthly and year-end report improvements; 7) events including the Spring Clean Up, Touch a Truck Summer event, and Fall Clean Up Campaign.

**Tennis Sanitation Annual Review**

*Tennis Sanitation 2022 Annual Report*

The Recycling Collection Year-End Report summarizes the City’s recycling program and outlines implementation strategies taken by Tennis Sanitation and the City to improve service:

- Single-family residential recycling data
- Multi-family residential recycling data
- Customer service satisfaction
- Collection of linens and shoes
- City facility recycling program
- Promotion of small business and church recycling;
- Recycling composite study
- Environmental impact analysis
- Market report
- Residual comparisons



- Truck weights
- Recycling service fee
- Storage of extra recycling material
- Educational tags

The report also summarizes the materials collected. A comparison of a sampling of the data from 2021 to 2022 is as follows:

<b>Average pounds of recycling collected per month</b>	<b>2021</b>	<b>2022</b>
Single family	43.74 lbs	41.20 lbs
Multi-family	10.14 lbs	9.76 lbs
<b>Annual net tons of recycling collected</b>		
Single-family	2974.80 tons	2802.21 tons
Multi-family	259.04 tons	249.21 tons
Businesses/Churches	21.39 tons	22.39 tons

*Tennis Sanitation 2023 Work Plan*

The 2023 Recycling Collection Work Plan includes recommendations for improvements to the City’s recycling collection program including: 1) improved communication of recycling and/or trash postponement to single and multi-family residential properties; 2) monthly and year-end report improvements; 3) cart Inventory and cart delivery standards; 4) improvements in recycling in the parks; 5) assist the City with the Ramsey County 2023 SCORE Work Plan including recycling education and outreach to businesses, churches, and multi-family properties; 6) attend the City’s Touch a Truck Event on June 14, 2023.

**Attachments:**

1. 2022 Trash and Yard Waste Collection Year-End Report
2. 2023 Trash and Yard Waste Collection Work Plan
3. 2022 Recycling Collection Year-End Report
4. 2023 Recycling Collection Work Plan

# City of Maplewood Trash and Yard Waste Collection Year End Report

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2022





**Dear City of Maplewood,**

We are excited to provide the 2022 City of Maplewood and Republic Services Year End Report. In this annual report you will find the required and necessary reports for the City of Maplewood's trash and yard waste collection. Including the year end tonnages and the 2022 Work Plan Priorities with detailed progress made on each initiative. We also included information on Republic Services commitment to sustainable and environmental solutions. We value the partnership with the City of Maplewood and look forward to continuing to provide service reliability, simple solutions, and environmental responsibility going into 2023.

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Warm wishes,

Bev Mathiasen

Samahra Hallada



Sustainability in Action

# Environmental services for a more sustainable world.

Learn more about our leadership in environmental solutions  
<https://www.republicservices.com/organizational-sustainabi>

## 2022 Environmental Achievements:

- Republic Services continues to be a national leader in environmental services and sustainability and investing in the Minnesota community.
  - On October 25th RSG introduced Minnesota's first landfill to renewable natural gas (RNG) facility to Pine Bend Landfill in Inver Grove Heights. The RNG plant is connected to a pipeline operated by Xcel Energy. The new facility works by capturing methane from the Landfill and converting it to RNG. When RNG, a low carbon gas, is used to fuel heavy-duty-trucks, it eliminates the equivalent of greenhouse gas emissions from 484 trucks per year. The gas plant will capture the equivalent of more than \$2 million metric tons of CO2 annually, which is the equivalent of taking about 435,000 passenger cars off the road.
  - In 2022 Republic Services ran pilot operations for electric vehicles at multiple sites across the country with aggressive, long-term plans to grow our electric vehicle fleet each year as technology advances.
  - In order to address the growing desire to manage circularity of plastics, Republic announced a bold investment and innovation to create a hub and spoke network of Plastic Polymer Centers across the United States representing the first time a single North American company will manage the plastics stream from curbside collection to delivery of high-quality, and even food-grade, recycled content for consumer packaging.
  - Republic Services acquired US Ecology, Inc., a leading provider of environmental solutions offering treatment, recycling, and disposal of hazardous, non-hazardous and specialty waste. RSG now provides customers with one of the most complete set of product offerings across the environmental services space.
- Republic Services Named to Dow Jones Sustainability Index for Seventh Consecutive Year and ranked highest among industry peers for CDP (Carbon Disclosure Project) Climate Change

## 2022 Trash and Yard Waste Work Plan

- 1. **Curbside Organics Collection: Spring of 2023 (subject to change)** More details to come.
- 2. **Trash Hauling Audit:**
  - 1. Total Households: 8,884
  - 2. Permanent Exemptions: 145
  - 3. Walk Ups: 48
  - 4. Opt Ins: 99
- 3. **Townhome and Manufactured Home Opt Ins:** Republic Services partnered with the City of Maplewood for their annual Solid Waste Guide sent to residents in April of 2022.



## 4. Yearly Reports

- The 2022 yearly reports were sent to Shann Finwall on 2/7 including all data requested.
- Warranty Carts
  - 30G -75 carts
  - 60G -125 carts
  - 90G -198 carts
- Cart warranty data is pending with Otto. Once the warranty credits are finalized, Republic Services will send updated reporting to Environmental Planner, Shann Finwall.



## 5. City Facilities

As part of the new trash and yard waste contract, Republic Services collects trash and organics at City facilities at no cost. Republic Services and the City will identify the number and size of the existing trash and organics containers at City facilities. This list will be used to right-size the number and size of container to ensure adequate collection of trash and organics at City facilities.

### Maplewood Residential Trash, Yard Waste, and Municipal Facilities

Audit complete on November 24, 2022

- Operations Manager, Operations Supervisor, and drivers conducted an audit and confirmed that the current level of services are adequate. All Municipal buildings were part of the audit\* and Republic Services made minor updates to their records for two sites:
  - Fire Station 3 – 1530 County Road C (#6 on audit)
    - Two 95-Gal Trash Carts – they have 1 95 Gal recycle cart/one 4yd trash dumpster
  - Harvest Park - 2561 Barclay Street (#10 c on audit)
    - One Trash Dumpster Collected Seasonally – they have two 4yd trash dumpsters

\* Full audit provided to Shann Finwall in November of 2022



## 6. Billing

By the end of 2022, Republic Services transitioned the City's bi-monthly billing to start on the first of the year. This will allow the yearly trash rate changes to be on the January/February bill, rather than both year's rates on the December/January bill.

- Republic Services notified residents on their bill and seamlessly transitioned the billing cycle in August of 2022 for resident's September/October bill.


# Trash Bill Cycle to Change

RJ-35768

**Why is there only one month of charges on my August bill?**  
Republic Services does the bi-monthly billing for residential trash service in Maplewood. The bills have historically been processed February/March, April/May, June/July, August/September, October/November, and December/January. Changes in trash rates go into effect the first of each year. The December/January trash bill includes different rates for each month from both years.  
To clear up the rate change and year-end bill confusion, Republic Services will move the billing cycle to a January/February, March/April, etc., billing cycle. In order to do this, your August bill represents one month of billing only. Your next bill will begin the bi-monthly billing cycle once again, beginning September/October, and so on.

**Do I need to make any changes when paying for my bill?**  
There is nothing for Maplewood residents to do, except pay for the bill as usual. Your next bill will begin the new bi-monthly billing cycle September/October, and so on.

**What if I have question?**  
Republic Services is committed to excellent service in Maplewood. If you have questions regarding your bill, please contact Republic Services at **651.455.8634**.



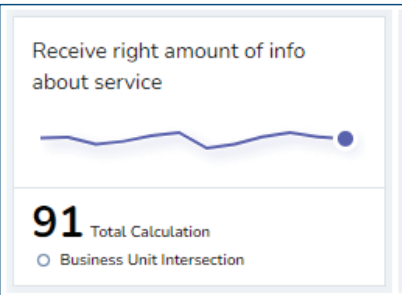
Sustainability in Action

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## 7. Net Promoter Score/Customer Service Improvements


- 2019: 8
- 2020: 22 (1/1/2020 – 12/31/2020 data; 175% increase over 2019)
- 2021: 35 (59% increase over 2020)
- 2022: 36


Support Follow Up Questions:




## NPS Survey

- Maplewood survey responses from 2022:


➔  Likelihood to Recommend Explanation Open-End  
😊 I HAVE HAD SERVICE FOR AWHILE AND HAD NO ISSUES. 😊 THEIR SERVICE IS REALLY GOOD. 😊 THEY ALWAYS PROVIDE GOOD CUSTOMER SERVICE WHEN I CALL. 😊 WHEN IT IS A HOLIDAY, THEY LET YOU KNOW WHEN THEY ARE COMING.

➔  Likelihood to Recommend Explanation Open-End  
😊 We have great regular service from Republic. 😊 They take our garbage early in the morning, so I don't have much interaction with the drivers. 😊 We did have a stormy night the resulted in the bin being tipped over. 😊 The driver stopped and righted the bin, which I thanked for. 😊 Office contact is great. Thank you

If you would like to share any additional feedback, please feel free to note it here:  
Thank you!

➔  Likelihood to Recommend Explanation Open-End  
😊 EVERYTHING IS DONE THE WAY IT IS SUPPOSED TO BE. 😊 THEY ARE NUMBER ONE.

If you would like to share any additional feedback, please feel free to note it here:  
KEEP UP THE GOOD SERVICE.

➔  Likelihood to Recommend Explanation Open-End  
😊 I HAVEN'T HAD ANY TROUBLE WITH IT. 😊 IT IS TIMELY. 😊 THEY RESPECTFULLY PUT IT BACK NEATLY.

# Customer Service Improvements

Call Center Data:

	Calls Offered	Average Speed of Answer	Average handle time
January	4,519	00:00:50	00:03:58
February	2,077	00:00:16	00:04:03
March	2,293	00:00:26	00:03:59
April	3,537	00:01:35	00:03:37
May	4,006	00:02:20	00:04:04
June	3,847	00:02:00	00:04:25
July	3,269	00:02:27	00:04:40
August	3,637	00:01:26	00:04:23
September	2,801	00:00:44	00:04:01
October	3,079	00:00:27	00:03:58
November	3,789	00:00:24	00:03:37
December	3,512	00:00:33	00:03:25
<b>Total 2022</b>	<b>40,566</b>	<b>00:01:06</b>	<b>00:03:59</b>

- 2021 Average Speed to Answer: 00:06:25
- 2021 Average Handle Time: 00:04:49
- **2022 Average Speed to Answer: 00:01:06**
- **2022 Average Handle Time: 00:03:59**
- Significant improvement in the average speed to answer with many months under **30 seconds!**

**Improvements**

- Increased staffing
- Enhanced training
- Focused customer service pods



## 2023 Trash and Yard Waste Collection Work Plan

Republic Services submits an annual work plan outlining key priorities for residential trash and yard waste system improvements, including customer service improvements based on the net promoter scores, household audits (as needed), and proposed improvements to the Spring Clean-Up and Fall Clean-Up Campaigns. The work plan is incorporated into the recycling contract by reference once it is approved by the City Council.

1. **Curbside Food Scraps Collection:** Ramsey and Washington Counties are rolling out curbside organics (food scraps) collection in 2023. Food scraps will be collected from residents using durable compostable bags (food scrap bags) that will be co-collected with the trash. Bags and program participation will be free to residents in single and multi-family homes in both counties. Robotic sorting technology will be used to separate the bags from the trash at the Ramsey/Washington Recycling and Energy Center.

Maplewood's trash collection will remain the same when the new program begins. However, there may be some logistical arrangements that need to be made by Republic Services in preparation of the curbside organics collection. Republic Services shall work with City and County staff in 2023 to create a plan to roll out the program to Maplewood residents.

2. **Postponement of Trash and/or Recycling Collection:** The residential trash and yard waste contract states that the contractor may postpone collections due to severe weather or other causes outside the contractor's reasonable control. Upon postponement, collection will be made on the next day following the conclusion of the severe weather event, or as soon as possible. The contractor shall coordinate severe weather service postponement announcements with the City. Mixed messages shall not be broadcast to City residents.

During the 2022/2023 winter season, there were several postponed trash collection days due to severe weather events. Republic Services delayed trash collection but Tennis Sanitation did not delay recycling collection. The delay in one service and not the other causes confusion and frustration to affected Maplewood residents. The City cannot require both trash and recycling collection contractors to delay if one hauler feels the need to delay service under the current contract. This is something the City could review for future contracts if there are still two separate contractors. Under the current contracts, the City desires to set up a system for postponed collection and messaging with the two contractors under this work plan as follows:

- a. **Collection of Postponed Trash:** When trash collection is postponed Republic Services delays collection for that day and each subsequent day on the City's day certain routes. Republic Services should collect trash in the areas that are scheduled for the delayed service only. This will help avoid confusion with residents that did not place out their trash cart due to the delay.

- b. Communication of Postponement: Republic Services has the capability of sending recorded telephone messages to Maplewood residents letting them know of the postponed trash collection, Tennis Sanitation does not have that same capability for recycling collection. Republic Services will work with the City and Tennis Sanitation on a system for consistent messaging to avoid confusion when one service is delayed and not the other.
- 3. **Dual Cart Audit:** The City of Maplewood supplies the trash carts in four sizes including 20, 35, 65, and 95 gallons. According to the 2022 year-end report, there are 202 Maplewood residents with two carts, 17 with three carts, and 17 with four carts. Republic Services will supply the City with a list of addresses for households with dual carts. Republic Services will work with the City to determine the need for the additional carts and how to assist with waste reduction at those properties.
- 4. **Setting Up and Cancelling Trash Service:** When a resident moves they contact Republic Services to cancel their trash service. Republic Services cancels the service, finalizes the bill, and schedules a time to collect the trash cart. When the new homeowner moves in, they contact Republic Services to set up the service and a new cart in the size requested is delivered. There are occasions, however, when a resident will not cancel trash service and/or the old trash cart is not collected. In some cases, the new resident will use the existing trash cart and will not be billed until Republic Services or the new owner realizes the error after some time.

Republic Services will create a system for ensuring that residents that move have their trash service canceled and the trash cart removed, and that new residents set up trash service. This can be accomplished by monitoring property sales through Ramsey County, water service billing changes through St. Paul Regional Water Services, or trash truck driver observation. Additionally, the City will notify Republic Services of addresses with new property owners when it fields questions for starting new trash, recycling, and water services in the City.

- 5. **Volume Switches:** The monthly and year-end reports identify the number of households that had switched cart sizes and the overall number of carts and sizes in use. To determine if the City's Pay as You Throw trash hauling pricing is reducing waste, Republic Services shall conduct an audit of the number of carts and sizes in use for the last three years, and identify if a cart switch was larger or smaller on the reports for future tracking.
- 6. **Monthly and Year-End Report Improvement:** The City is required to report the number and types of bulky items collected during its Spring Clean Up and year-round curbside collections in the year-end Ramsey County recycling report. Republic Services reports the number of bulky items collected, but not the type of bulky items. Republic Services should track the number and type of bulky items collected during the Spring Clean Up and the year-round curbside collection and report this on the year-end report at a minimum.

7. **Events:**

- a. Spring Clean Up: Per the trash and yard waste contract, Republic Services will serve as the main contractor at the annual Spring Clean Up event where residents can dispose/recycle bulky items at Aldrich Arena (1850 White Bear Avenue). The Spring Clean Up is scheduled for Saturday, April 22, 2023.
- b. Touch a Truck Event: Republic Services will attend the City's annual Touch a Truck Summer Event scheduled for Wednesday, June 14, 2023.
- c. Fall Clean Up Campaign: Per the trash and yard waste contract, Republic Services will participate in the annual Fall Clean Up Campaign where residents can schedule reduced rate curbside bulky item collection throughout the month of October.

2022

# Maplewood Recycling Report

Maplewood  
MINNESOTA



Greg & Willie Tennis  
Tennis Sanitation LLC.  
1/31/2023

Prepared by: Sierra Gress





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# TENNIS

January 31, 2023

City of Maplewood  
Maplewood, MN 55109  
1830 County Road B E



RE: LETTER OF PURPOSE

Dear City of Maplewood,

This Year-end recycling report has been prepared for the City of Maplewood.

This report contains summaries of recycling data for both single family and multi-family dwellings including, but not limited to, inquiries, composite study information, environmental impact report and recycling market report.

Also included, is ten years of comparison data to help measure the success of the recycling program.

The data in this report has been utilized over the years to assist us in understanding past, present and future progress of the recycling program, as well as helping us develop future strategies to enhance the recycling programs already in place.

Sincerely,

*Greg & Willie Tennis*

Greg and Willie Tennis  
Tennis Sanitation



## RECYCLING DATA SUMMARY

In this report, we have compiled annual data from both single family and multi-family dwellings. This data includes:

- Combined net tonnage of all residential and multi-family dwellings
- Break-out of single family tonnage and participation rates (orange)
- Break-out of multi-family tonnage (blue)
- Separate measurement of weights for cardboard and linens (bottom of APPENDIX A)
- Break-out of single family (orange) and Multi-family (blue) recycling materials by type and weight.
- Break-out of combined tonnages (green)
- Inquiries tracked per month (bottom of APPENDIX A)
- Business, parks and cardboard volumes

The data is compiled from recyclable materials collected from our drivers on designated Maplewood routes. Each load is weighed, and weights are compiled over a month's period. Weights are broken-out based on a composite ratio of the entire load.



RECYCLING DATA (SINGLE FAMILY)

The Single Family Data in APPENDIX A (orange) was compiled from the single family homes after taking out the multi-family weights. From this data, we can illustrate the weight per home (in lbs.), per month. We also have tracked the number of residents that do not place their recycling out on a weekly basis.

In analyzing the single family data, we are able to provide the following observations:

- **2022 average weight per unit, per month - 41.20 lbs.**

2011 - 38.91 lbs. per month	2012 - 41.95 lbs. per month	2013 - 43.78 lbs. per month
2014 - 53.48 lbs. per month	2015 - 53.48 lbs. per month	2016 - 54.59 lbs. per month
2017 - 53.99 lbs. per month	2018 - 54.01 lbs. per month	2019 - 53.69 lbs. per month
2020 - 46.13 lbs. per month	2021 - 43.74 lbs. per month	

- **2022 annual net total tons collected for single-family - 2,802.21 tons**

2011 - 2,146.06 tons	2012 - 2,313.61 tons	2013 - 2,414.62 tons
2014 - 2,949.92 tons	2015 - 2,949.94 tons	2016 - 3,011.02 tons
2017 - 2,978.13 tons	2018 - 2,979.18 tons	2019 - 2,961.30 tons
2020 - 3,137.35 tons	2021 - 2,974.80 tons	



Total Participation Percentage

	Jan	Feb	Mar	April	May	June	July	Aug	Sept	Oct	Nov	Dec	AVG
2022	96%	96%	98%	98%	97%	99%	99%	99%	99%	99%	99%	99%	98%
2021	97%	95%	96%	98%	98%	98%	99%	98%	97%	98%	97%	97%	97%
2020	99%	95%	97%	97%	99%	97%	98%	97%	98%	98%	98%	97%	97%
2019	95%	95%	98%	97%	98%	98%	97%	95%	95%	97%	97%	97%	97%
2018	95%	95%	97%	97%	98%	98%	97%	95%	95%	96%	97%	96%	96%
2017	96%	96%	96%	97%	97%	98%	98%	98%	96%	97%	97%	96%	97%
2016	97%	95%	95%	97%	97%	97%	97%	97%	98%	97%	96%	98%	97%
2015	94%	92%	95%	95%	96%	96%	96%	96%	95%	97%	96%	97%	95%
2014	94%	96%	93%	95%	96%	96%	95%	96%	96%	96%	93%	94%	95%
2013	94%	92%	95%	94%	97%	96%	97%	97%	96%	93%	95%	94%	94%



**1. EMPTY**  
NO FOOD OR MINIMAL  
FOOD RESIDUE.



**2. DRY**  
NO LIQUIDS REMAINING.



**3. LOOSE**  
DO NOT BAG  
RECYCLABLES.



## RECYCLING DATA (MULTI-FAMILY)

The Data in APPENDIX A (Blue) is compiled from the net total weight of family homes after factoring out the multi-family weights. From this data, we can illustrate the weight per unit (in lbs.), per month. To assist us in providing accurate data, we compile weights on a quarterly basis. This weight is used to provide us with a fair average of weight generated by each multi-family unit. Our drivers also documented the number of carts dumped at each location on a weekly basis (see APPENDIX D). These weights are then added at the end of each month to provide us with a net total.

In analyzing the multi-family data, we can provide the following observations:

- **2022 average lbs. per unit, per month = 9.76 lbs.**

2011 = 12.96 lbs. per month	2012 = 11.47 lbs. per month
2013 = 13.24 lbs. per month	2014 = 12.95 lbs. per month
2015 = 13.04 lbs. per month	2016 = 13.08 lbs. per month
2017 = 11.03 lbs. per month	2018 = 12.95 lbs. per month
2019 = 9.92 lbs. per month	2020 = 10.39 lbs. per month
2021 = 10.14 lbs. per month	
  
- **2022 annual net total tons collected for multi-family = 249.21 tons**

2011 = 312.73 tons	2012 = 276.88 tons
2013 = 319.56 tons	2014 = 312.64 tons
2015 = 314.66 tons	2016 = 315.79 tons
2017 = 268.69 tons	2018 = 305.32 tons
2019 = 239.36 tons	2020 = 265.29 tons
2021 = 259.04 tons	

How are the weights determined for the multi-family data? On a quarterly basis, we use one truck to collect all multi-family dwellings. The total weight is divided by the number of carts emptied to get an average weight per cart. This data is then entered into a multi-family spreadsheet. See APPENDIX D for an example of this report.



MULTI-FAMILY INDIVIDUAL SUMMARY LETTER

From the data compiled throughout the year, we can provide each multi-family property with an accurate summary report of their recycling volumes (APPENDIX B). We also provide them with information on how their recycling efforts impact the environment and how to enhance their efforts.

**ENVIRONMENTAL IMPACT ANALYSIS** **TENNIS SANITATION**

Property: Frost English Village **ESTIMATED TOTAL TONS RECYCLED: 1.08**

Dear Property Manager,  
Below is a recap of your recycling efforts for the last year. Please notice the amount of recycling materials your tenants recycled and the estimated resources you saved from each category.

Also, please contact us if you would like further information on ways to enhance your recycling. You can contact us at 651-459-1887. Awesome job on recycling!!

Thank you for recycling,

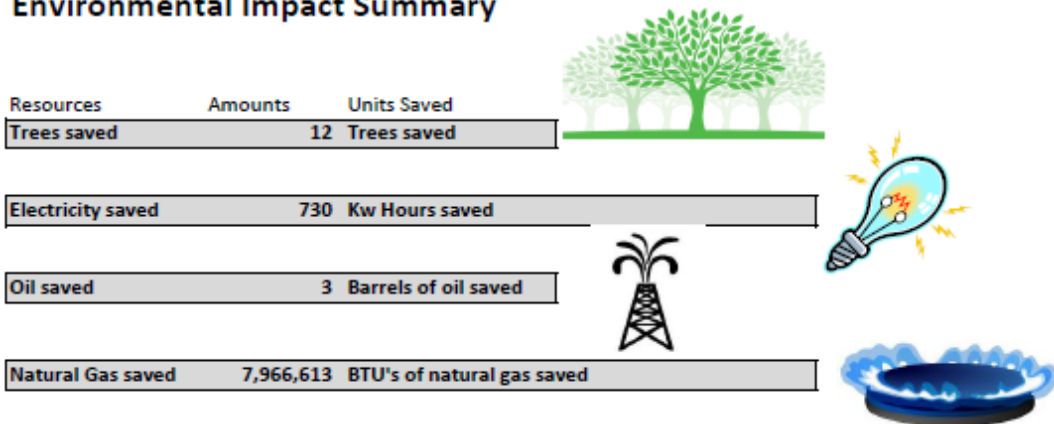
**Greg & Willie Tennis**

2022

Sincerely, Greg and Willie Tennis

Recycling Type	MW total Tons	Units	Resource Saved	Calc/ Resource	Convert unit	Total Resources Saved	Type
Paper	0.72	tons	Trees	1 ton = 17 Trees	17	12.2	trees
Paper	0.72	tons	Electricity	1 ton = 601 Kw Hours	601	430	Kw hours of electricity
Paper	0.72	tons	Oil	1 ton = 1.7 barrels of oil	1.7	1.22	barrels of oil
Aluminum	0.02	tons	Ore	1 ton = 4 tons of ore	4	0.07	tons of ore
Aluminum	0.02	tons	Electricity	1 ton = 14,000 Kw Hours	14,000	261	Kw hours of electricity
Aluminum	0.02	tons	Oil	1 ton = 40 barrels of oil	40	0.74	barrels of oil
Tin/bi-metal	0.05	tons	Ore	1 ton = 1.49 tons of ore	1	0.07	tons of ore
Tin/bi-metal	0.05	tons	Electricity	1 ton = 642 Kw Hours	642	30	Kw hours of electricity
Tin/bi-metal	0.05	tons	Oil	1 ton = 1.8 barrels of oil	1.8	0.09	barrels of oil
Plastics	0.08	tons	Oil	1 ton = 6.3 barrels of oil	6.3	0.50	barrels of oil
Plastics	0.08	tons	Electricity	1 ton = 5,774 Kw Hours	4	0	Kw hours of electricity
Plastics	0.08	tons	Natural Gas	1 ton = 98,000,000 btu's	98,000,000	7,827,877	BTU's of fuel
Glass	0.19	tons	Sand	1 ton = 1,330 tons of sand	1,330	258	tons of sand
Glass	0.19	tons	Electricity	1 ton = 42 Kw Hours	42	8	Kw hours of electricity
Glass	0.19	tons	Oil	1 ton = .12 gallons of oil	0.12	0.02	barrels of oil
Glass	0.19	tons	Natural Gas	1 ton = 714,000 btu's	714,000	138,736	BTU's of fuel

**Environmental Impact Summary**



\*\*Disclaimer: The above numbers represent conversions from industrial and recycling markets. These numbers are ESTIMATED resources saved. All calculations are taken from annual total tons from Maplewood Final Recycling Report.

**INQUIRIES SUMMARY**

Below are twelve months of data documenting the number of residents that have called our office. This year, the most common calls were regarding additional items they could recycle, and questions about our holiday schedule.

We are confident that our customer service representatives have resolved all inquiries to the residents' satisfaction.

**2022 Total Inquiries**

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
13	11	19	13	20	20	24	25	18	23	18	8	212

2011 - 344	2012 - 260	2013 - 233	2014 - 1,552
2015 - 422	2016 - 662	2017 - 255	2018 - 165
2019 - 334	2020 - 370	2021 - 398	



**LINENS AND SHOES SUMMARY**

The 2020 year brought us many challenges, and linen recycling was one of them. Simple Recycling, our linen partner, was shut down for multiple months due to the pandemic, and unable to pick up linens from our location during that time. When Simple Recycling reopened, they had new regulations, and were able to collect the bagged material, but unable to collect it divided by city.

\*Total weight of all linens collected by Tennis for the year

**CARDBOARD SUMMARY**

**Cardboard collected for 2022 from city facilities and buildings totaled 104,440 lbs.**

2021 - 85,830 lbs.	2020 - 74,490 lbs.	2019 - 89,120 lbs.
2018 - 102,356 lbs.	2017 - 88,337 lbs.	2016 - 104,498 lbs.
2015 - 125,020 lbs.	2014 - 131,346 lbs.	2013 - 140,650 lbs.
2012 - 92,850 lbs.	2011 - 105,615 lbs.	



**BUSINESSES AND PARKS WEIGHTS:**

<b>2022 BUSINESSES:</b> 44,777 lbs.	<b>CITY PARKS:</b> 300 lbs.
<b>2021 BUSINESSES:</b> 42,773 lbs.	<b>CITY PARKS:</b> 840 lbs.
<b>2020 BUSINESSES:</b> 41,161 lbs.	<b>CITY PARKS:</b> 3,220 lbs.
<b>2019 BUSINESSES:</b> 49,386 lbs.	<b>CITY PARKS:</b> 5,650 lbs.
<b>2018 BUSINESSES:</b> 71,529 lbs.	<b>CITY PARKS:</b> 6,650 lbs.
<b>2017 BUSINESSES:</b> 62,460 lbs.	<b>CITY PARKS:</b> 8,080 lbs.
<b>2016 BUSINESSES:</b> 60,771 lbs.	<b>CITY PARKS:</b> 7,920 lbs.
<b>2015 BUSINESSES:</b> 45,885 lbs.	<b>CITY PARKS:</b> 8,350 lbs.
<b>2014 BUSINESSES:</b> 30,157 lbs.	<b>CITY PARKS:</b> 11,180 lbs.
<b>2013 BUSINESSES:</b> 2,855 lbs.	<b>CITY PARKS:</b> 9,140 lbs.

Maplewood recycling year-end report 2022 Page 7

Over the years of our contract, we have done extensive recycling composite studies. Originally, we conducted our study by sorting loads collected from the city of Maplewood over a full week, and sorted them all at once. As of 2018, we have looked at all of the past data that we have collected, and have tested a single load of material from the city of Maplewood. The single load of material has consistent ratios comparable to the weeks' worth of material previously studied. Once the material is unloaded from the trucks in our MRF (Material Recovery Facility), it is sorted into each category, as listed below. Each of the categories are then weighed and documented. The results of the composite study are entered into the provided monthly reports.

### **Why do a composite study?**

Having a good understanding of the recycling composition provides us with data that may assist us in adjusting the recycling program to fit the needs of the Residents. With ongoing changes in the economy, culture and in the home, we can develop more available markets, increase processing technologies to handle more items and enhance educational materials to instruct residents on proper recycling procedures.

## **Tennis Sanitation, L.L.C.**

**651-459-1887**

*"Recycling is Everyone's Future"*

RE: COMPOSITE BREAK-OUT PERCENTAGE

10/28/2022

Tennis Sanitation is pleased to provide the following composite sample break-out detailing the percentage ratios of each type of recycling category.

TYPE	Maplewood	Tennis Wide	DESCRIPTION
Cardboard:	40.01%	30.66%	Includes all cardboard boxes.
Paper:	29.93%	30.14%	Includes cardboard, paper, newspaper and junk mail
Scrap Metal:	0.91%	2.15%	Metal pans and misc metal
Large Plastic:	0.96%	0.93%	Toys, patio furniture and large containers
Z-Bale Plastic:	1.76%	3.14%	Food and beverage containers
PET Plastic:	4.92%	4.84%	Food and beverage containers
Tin:	2.69%	1.69%	Includes all bi-metal and tin cans
NiHot Glass:	11.13%	18.75%	Includes all clear, brown and green colors
Aluminum:	3.50%	2.68%	Includes all aluminum cans
Linens	0.74%	0.03%	Reusable clothing and shoes
Milk Cartons:	0.37%	0.40%	Beverage cartons
Residuals (Trash):	3.09%	4.57%	Includes all residuals and trash
	<b>100.0%</b>	<b>100.0%</b>	<b>Net total recycling for the month</b>



ENVIRONMENTAL IMPACT ANALYSIS

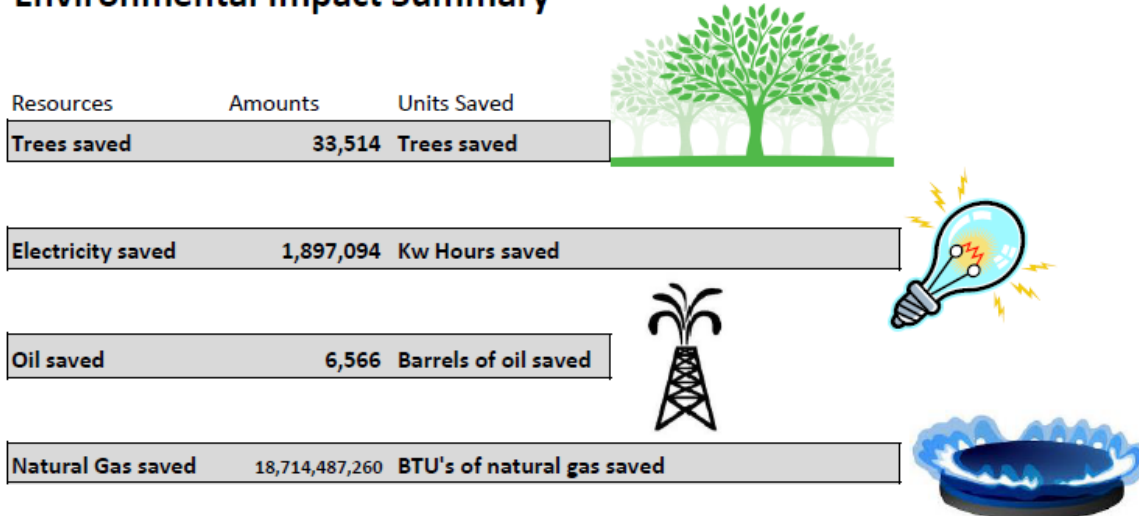
Using the detailed recycling data from this report, we can provide the City of Maplewood with some unique ways that the residents’ recycling efforts have made a difference. Over the years, recycling markets have been able to recycle more items out of the waste stream. They have also been able to determine what resources are saved by recycling various materials.

In this report, we were able to convert the types of recycling materials into resources saved.

CITY OF MAPLEWOOD RECYCLING 2022

Recycling Type	MW total Tons	Resource Units	Resource Saved	Calc/ Resource	Total Resources Saved	Type
Paper	1,971	tons	Trees	1 ton = 17 Trees	33,514	trees
Paper	1,971	tons	Electricity	1 ton = 601 Kw Hours	1,184,805	Kw hours of electricity
Paper	1,971	tons	Oil	1 ton = 1.7 barrels of oil	3,351	barrels of oil
Aluminum	46	tons	Ore	1 ton = 4 tons of ore	183	tons of ore
Aluminum	46	tons	Electricity	1 ton = 14,000 Kw Hours	640,920	Kw hours of electricity
Aluminum	46	tons	Oil	1 ton = 40 barrels of oil	1,831	barrels of oil
Tin/bi-metal	83	tons	Ore	1 ton = 1.49 tons of ore	124	tons of ore
Tin/bi-metal	83	tons	Electricity	1 ton = 642 Kw Hours	53,414	Kw hours of electricity
Tin/bi-metal	83	tons	Oil	1 ton = 1.8 barrels of oil	150	barrels of oil
Plastics	188	tons	Oil	1 ton = 6.3 barrels of oil	1,184	barrels of oil
Plastics	188	tons	Electricity	1 ton = 5,774 Kw Hours	752	Kw hours of electricity
Plastics	188	tons	Natural Gas	1 ton = 98,000,000 btu's	18,422,040,000	BTU's of fuel
Glass	410	tons	Sand	1 ton = 1,330 tons of sand	544,755	tons of sand
Glass	410	tons	Electricity	1 ton = 42 Kw Hours	17,203	Kw hours of electricity
Glass	410	tons	Oil	1 ton = .12 gallons of oil	49	barrels of oil
Glass	410	tons	Natural Gas	1 ton = 714,000 btu's	292,447,260	BTU's of fuel

Environmental Impact Summary



\*\*Disclaimer: The above numbers represent conversions from industrial and recycling markets. These numbers are ESTIMATED resources saved. All calculations are taken from annual total tons from Maplewood Final Recycling Report.

## MARKET REPORT

The 2022 markets were steadily strong all the way through August, when they began to drop significantly through the end of the year. We continue seeing changes with regulations that have been influenced by China's markets, despite keeping all of our recyclable materials in the United States (mostly in the Midwest). Metal markets have continued to fluctuate though the year, but paper and cardboard markets have dropped drastically. The market for recycled plastics has remained low, but is gradually rising again, and material demand for some grades is increasing. Lastly, the demand and market have remained the same for glass. With our Ni-Hot machine, we are able to capture more glass; however, the only processor in the area has changed their dynamics and is now charging for glass processing based on quality.

### The outlook for 2023

Markets are stabilizing, but will continue with the strict regulations on contaminants and clean material. Co-mingle curbside recycling makes it easier to recycle, but it remains important to clean food containers and make sure to only place items listed in the recycling brochure loosely into the recycling cart.



**RESIDUALS:**

Residuals consisted of items such as Styrofoam, foam, shoes, diapers, and general garbage.

**2022: Residuals are down to 108.17 tons from last year**

2021: Residuals are down to 114.83 tons from last year

2020: Residuals are up to 131.71 tons from last year

2019: Residuals are down to 60.49 tons from last year

2018: Residuals are up to 62.54 tons from last year

2017: Residuals are up to 61.69 tons from last year

2016: Residuals are up to 38.59 tons from last year

2015: Residuals are down to 29.38 tons from last year

2014: Residuals are down to 29.36 tons from last year

2013: Residuals are down to 49.30 tons from last year

2012: Residuals are down to 55.55 tons from last year

2011: Residuals are 26.88 tons

**TRUCK WEIGHTS:**

During the 2022 Calendar year, our vehicles did not exceed the maximum loaded weight of 40,000 pounds when hauling the recyclables collected from the residents of Maplewood. Weight tickets are available upon request.

**RECYCLING SERVICE FEE:**

The recycling service fee is \$4.50 per unit, per month, which is based upon the contracted price.

**STORAGE OF EXTRA RECYCLABLE MATERIALS:**

During the 2022 calendar year, our recycling facility had sorted all recyclable materials within 45 days of processing to recycling markets; with the exception of milk cartons and "rare type" plastics. Milk cartons are baled and stored until there is enough volume to meet the vendor's minimum shipping requirements, and "rare type" plastics are stored until a large enough quantity is available to make a mill-sized bale.



## SUMMARY OF YEAR-END RECYCLING REPORT

The 2022 Maplewood year-end recycling report provides up-to-date information from the City's recycling activities over the past year. Each section of this report reflects the various ways data was collected, entered and calculated to contribute to meeting our combined goals.

In the report, we have illustrated the composition of recyclables and itemized volumes of recyclables from both single family and multi-family dwellings as they relate to each break-out of each separate commodity. We also provide information on how the City's recycling efforts will impact our environment.

This year, Maplewood's participation rate was 98%. Both single-family tonnages and multi-family recycling volumes have remained steady and consistent with other municipalities.

In 2023, we will maintain the comprehensive recycling program we offer with the additional types of plastics, metals and linens.

With the support of the city of Maplewood, we will maintain these high standards of recycling for single-family and multi-family dwellings.





## APPENDIX A - 2022 RECYCLING DATA SUMMARY

APPENDIX A - RECYCLING DATA SUMMARY														
2022 MAPLEWOOD RECYCLE TONNAGE DATA	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL	
MONTHLY DATA/RTE	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	UNITS	TYPE
<b>Single Family</b>	Percentage Break-out													
	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	
Cardboard:	80.55	70.11	89.82	83.43	95.59	91.65	88.21	96.95	87.90	83.44	87.07	88.07	1042.79	Tons
Paper:	71.32	62.08	79.53	73.87	84.64	81.14	78.10	85.84	77.82	73.88	77.09	77.98	923.29	Tons
Scrap Metal:	3.43	2.98	3.82	3.55	4.07	3.90	3.76	4.13	3.74	3.55	3.71	3.75	44.39	Tons
Large Plastic:	1.19	1.03	1.32	1.23	1.41	1.35	1.30	1.43	1.29	1.23	1.28	1.30	15.36	Tons
Z-Bale Plastic:	4.96	4.32	5.53	5.14	5.89	5.64	5.43	5.97	5.41	5.14	5.36	5.42	64.21	Tons
PET Plastic:	7.18	6.25	8.01	7.44	8.52	8.17	7.86	8.64	7.84	7.44	7.76	7.85	92.96	Tons
Tin:	3.00	2.61	3.34	3.10	3.56	3.41	3.28	3.61	3.27	3.11	3.24	3.28	38.81	Tons
Chipped Glass:	31.64	27.54	35.28	32.77	37.55	36.00	34.65	38.08	34.52	32.77	34.20	34.59	409.59	Tons
Aluminum:	3.54	3.08	3.94	3.66	4.20	4.02	3.87	4.26	3.86	3.66	3.82	3.87	45.78	Tons
Linens:	0.13	0.11	0.14	0.13	0.15	0.15	0.14	0.16	0.14	0.13	0.14	0.14	1.66	Tons
Milk Cartons:	0.41	0.36	0.46	0.42	0.49	0.47	0.45	0.49	0.45	0.42	0.44	0.45	5.31	Tons
Residual	8.32	7.25	9.28	8.62	9.88	9.88	9.12	10.02	9.08	8.62	9.00	9.10	108.17	Tons
<b>TOTAL TONS</b>	<b>215.67</b>	<b>187.72</b>	<b>240.49</b>	<b>223.35</b>	<b>255.93</b>	<b>245.37</b>	<b>236.18</b>	<b>259.56</b>	<b>245.63</b>	<b>223.41</b>	<b>233.11</b>	<b>235.79</b>	<b>2802.21</b>	<b>Tons</b>
<b># of HOMES ON ROUTE</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>	<b>11,335</b>		
<b>AVERAGE LBS/ HOME/ MONTH</b>	<b>38.05</b>	<b>33.12</b>	<b>42.43</b>	<b>39.41</b>	<b>45.16</b>	<b>43.29</b>	<b>41.67</b>	<b>45.80</b>	<b>43.34</b>	<b>39.42</b>	<b>41.13</b>	<b>41.60</b>	<b>41.20</b>	<b>AvgLbs</b>
<b>Multi- Family</b>	Percentage Break-out													
	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	Tons	
Cardboard:	7.88	7.51	8.70	7.70	8.04	8.06	7.41	8.14	7.53	7.30	7.74	7.17	93.18	Tons
Paper:	6.98	6.65	7.70	6.82	7.12	7.14	6.56	7.21	6.67	6.47	6.85	6.35	82.52	Tons
Scrap Metal:	0.34	0.32	0.37	0.33	0.34	0.34	0.32	0.35	0.32	0.31	0.33	0.31	3.98	Tons
Large Plastic:	0.12	0.11	0.13	0.11	0.12	0.12	0.11	0.12	0.11	0.11	0.11	0.11	1.38	Tons
Z-Bale Plastic:	0.49	0.46	0.54	0.47	0.50	0.50	0.46	0.50	0.46	0.45	0.48	0.44	5.75	Tons
PET Plastic:	0.70	0.67	0.78	0.69	0.72	0.72	0.66	0.73	0.67	0.65	0.69	0.64	8.32	Tons
Tin:	0.29	0.28	0.32	0.29	0.30	0.30	0.28	0.30	0.28	0.27	0.29	0.27	3.47	Tons
Chipped Glass:	3.10	2.95	3.42	3.03	3.16	3.17	2.91	3.20	2.96	2.87	3.04	2.81	36.62	Tons
Aluminum:	0.35	0.33	0.38	0.34	0.35	0.35	0.33	0.36	0.33	0.32	0.34	0.31	4.09	Tons
Linens:	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.12	Tons
Milk Cartons:	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.48	Tons
Residual	0.81	0.78	0.90	0.80	0.83	0.83	0.77	0.84	0.78	0.75	0.80	0.74	9.63	Tons
<b>TOTAL TONS</b>	<b>21.10</b>	<b>20.12</b>	<b>23.30</b>	<b>20.32</b>	<b>21.53</b>	<b>21.58</b>	<b>19.84</b>	<b>21.80</b>	<b>20.16</b>	<b>19.55</b>	<b>20.72</b>	<b>19.19</b>	<b>249.21</b>	<b>Tons</b>
<b># of MF UNITS ON ROUTE</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>	<b>4,256</b>		
<b>AVERAGE LBS/ HOME/ MONTH</b>	<b>9.92</b>	<b>9.45</b>	<b>10.95</b>	<b>9.55</b>	<b>10.12</b>	<b>10.14</b>	<b>9.32</b>	<b>10.24</b>	<b>9.47</b>	<b>9.19</b>	<b>9.74</b>	<b>9.02</b>	<b>9.76</b>	<b>Avg Lbs</b>
<b>COMBINED TOTALS</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	<b>Tons</b>	
Cardboard:	88.43	77.62	98.52	91.13	103.63	99.71	95.62	105.09	95.43	90.74	94.81	95.24	1135.97	Tons
Paper:	78.30	68.73	87.23	80.69	91.76	88.28	84.66	93.05	84.49	80.35	83.94	84.33	1005.81	Tons
Scrap Metal:	3.77	3.30	4.19	3.88	4.41	4.24	4.08	4.48	4.06	3.86	4.04	4.06	48.37	Tons
Large Plastic:	1.31	1.14	1.45	1.34	1.53	1.47	1.41	1.55	1.40	1.34	1.39	1.41	16.74	Tons
Z-Bale Plastic:	5.45	4.78	6.07	5.61	6.39	6.14	5.89	6.47	5.87	5.59	5.84	5.86	69.96	Tons
PET Plastic:	7.88	6.92	8.79	8.13	9.24	8.89	8.52	9.37	8.51	8.09	8.45	8.49	101.28	Tons
Tin:	3.29	2.89	3.66	3.39	3.86	3.71	3.56	3.91	3.55	3.38	3.53	3.55	42.28	Tons
Chipped Glass:	34.74	30.49	38.70	35.80	40.71	39.17	37.56	41.28	37.48	35.64	37.24	37.40	446.21	Tons
Aluminum:	3.89	3.41	4.32	4.00	4.55	4.37	4.20	4.62	4.19	3.98	4.16	4.18	49.87	Tons
Milk Cartons:	0.45	0.40	0.50	0.46	0.53	0.51	0.49	0.53	0.49	0.46	0.48	0.49	5.79	Tons
Residual	9.13	8.03	10.18	9.42	10.71	10.71	9.89	10.86	9.86	9.37	9.80	9.84	117.80	Tons
<b>TOTAL TONS</b>	<b>227.63</b>	<b>199.82</b>	<b>253.61</b>	<b>234.58</b>	<b>266.75</b>	<b>256.65</b>	<b>246.14</b>	<b>270.50</b>	<b>245.63</b>	<b>233.58</b>	<b>244.03</b>	<b>245.14</b>	<b>2924.06</b>	<b>Tons</b>
<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>Aug</b>	<b>Sept</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>			
CARDBOARD	8,200	8,100	9,640	8,000	8,550	11,560	8,840	8,800	10,350	6,250	7,800	8,350	104,440	LBS
TOTAL INQUIRIES	13	11	19	13	20	20	24	25	18	23	18	8	212	
Business Volume lbs	3,566	2,915	4,206	3,402	3,977	3,556	2,884	4,486	4,134	4,184	3,902	3,565	44,777	LBS
Parks Volume lbs	0	0	0	0	0	300	0	0	0	0	0	0	300	LBS
Participation %	96%	96%	98%	98%	97%	99%	99%	99%	99%	99%	99%	99%	98%	AVG. %
Nonparticipants #	337	297	145	151	109	64	101	108	30	45	38	37	122	AVG.

## APPENDIX B - Yearly Recycling Report Multi-Family

**APPENDIX B RECYCLING DATA SUMMARY (MULTI-FAMILY)**

2022		January		February		March		April		May		June		July		August		September		October		November		December		NET TOTALS			
Annual Weight RECAP REPORT Multi-Family	Appt Name	Units	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Wgt/Unit	Total Wgt	Average	Wgt/Unit		
			(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	(lbs)	
1	Maplewood Comforts of Home	42	456	11	406	10	355	8	431	10	558	13	431	10	456	11	482	11	431	10	507	12	380	9	304	7	5197	123	
1	Fire Station 2	1	279	279	304	304	254	254	254	254	304	304	304	304	0	0	177	177	0	0	25	25	0	0	0	0	1901	158	
1	Park Edge Apartments	51	254	5	380	7	330	6	406	8	507	10	431	8	406	8	482	9	380	7	482	9	304	6	228	4	4590	8	
1	Sherwood Glen	96	1115	12	1090	11	659	7	1090	11	1191	12	1186	12	1065	11	1268	13	963	10	1268	13	1090	11	963	10	12928	11	
1	Maplewood Manor	68	507	7	406	6	406	6	406	6	507	7	406	6	355	5	507	7	406	6	507	7	406	6	406	6	5225	6	
1	East Metro Fire Training Facility	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Century Trails Apartments	40	355	9	279	7	254	6	279	7	355	9	254	6	304	8	380	10	304	8	380	10	304	8	279	7	3727	8	
1	Maplewood Apartments	240	3498	15	2789	12	2865	12	3042	13	3803	16	2332	10	1698	7	2484	10	2408	10	2586	11	2180	9	2155	9	31840	11	
1	Maplewood Community Center	168	152	1	51	1	152	152	279	279	330	330	203	203	355	355	355	355	279	279	482	482	254	254	380	380	3272	2	
1	Maple Pond Homes	1	152	152	203	51	203	1	355	2	254	2	177	1	203	1	254	2	254	2	254	2	1	1	203	1	2513	209	
1	Maplewood City Hall	1	406	406	456	456	456	456	482	482	380	380	507	507	507	507	634	634	456	456	583	583	355	355	431	431	5653	471	
1	Maplewood Public Works	1	228	228	203	203	532	531	406	406	380	380	177	177	380	380	608	608	482	482	634	634	456	456	355	355	4841	400	
1	Emmas Place	13	127	10	152	12	76	6	76	6	127	10	76	6	51	4	76	6	76	6	177	14	0	0	25	2	1039	7	
1	Homestead at Maplewood	62	254	4	177	3	228	4	228	4	254	4	152	2	152	2	203	3	203	3	304	5	228	4	228	4	2611	4	
1	English Manor Apartments	37	380	10	482	13	380	10	456	12	608	16	431	12	431	12	507	14	279	8	482	13	482	13	203	5	5123	12	
1	Parkview Court Apartments	72	811	11	834	9	808	8	834	9	761	11	808	8	808	8	761	11	808	8	761	11	808	8	808	8	8010	9	
1	Frost English Village	50	355	7	127	3	152	3	254	5	177	4	152	3	177	4	152	3	101	2	177	4	177	4	152	3	2153	4	
1	3426 Frost Avenue	7	177	25	127	18	203	29	203	29	254	36	203	29	203	29	254	36	203	29	254	36	203	29	203	29	2487	30	
1	Fire Station 1	1	302	302	102	102	128	128	102	102	128	128	102	102	77	77	179	179	102	102	102	102	128	128	102	102	1354	113	
1	Cobblestone Court Apartments	74	410	6	384	5	410	6	333	5	384	5	359	5	384	5	487	7	410	6	410	6	359	5	282	4	4612	5	
1	Summer Hills Of Maplewood	45	666	15	615	14	845	19	717	16	897	20	692	15	666	15	845	19	717	16	717	16	897	20	717	16	8991	17	
1	Nature Center	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Silver Ridge Apartments	188	2255	12	1922	10	2613	14	2126	11	2639	14	1524	9	1563	8	1665	9	1512	8	1460	8	1819	10	1281	7	22469	10	
1	Lakewood Commons	98	302	1	26	0	231	2	205	2	154	2	154	2	154	2	179	2	302	1	128	1	179	2	302	1	1716	1	
1	Pondview Apartments	180	1640	9	1640	9	1742	10	1588	9	1788	10	1307	7	1358	8	1466	8	1281	7	1255	7	1640	9	1332	7	18011	8	
1	Beaver Creek Condos	60	1230	20	1230	20	1537	26	1230	20	1435	24	1127	19	1204	20	1512	25	1230	20	1230	20	1486	25	1127	19	15578	23	
1	Heritage Square Condos (1100 Madison)	18	474	26	474	26	593	33	474	26	474	26	593	33	474	26	569	32	474	26	474	26	593	33	474	26	6140	28	
1	Heritage Square Condos (1244 Co Rd D)	12	190	16	190	16	237	20	190	16	190	16	237	20	190	16	237	20	190	16	190	16	237	20	190	16	2468	17	
1	Heritage Square Condos (1296 Co Rd D)	12	332	28	284	24	1209	101	284	24	284	24	356	30	332	28	356	30	284	24	284	24	356	30	284	24	4645	32	
1	Town and Country Mobile Home Park	120	853	7	853	7	1067	9	853	7	853	7	1067	9	853	7	1067	9	853	7	806	7	1067	9	853	7	11045	8	
1	Cardinal Pointe	328	379	4	379	4	427	4	379	4	356	3	379	4	356	3	403	4	308	3	379	4	427	4	332	3	4504	3	
1	Seasons at Maplewood	150	758	5	758	5	948	6	758	5	758	5	853	6	758	5	948	6	758	5	758	5	948	6	758	5	9761	5	
1	Wyngate Apartments	50	687	14	569	11	758	15	593	12	593	12	762	16	593	12	806	16	640	13	616	12	806	16	469	11	7912	13	
1	Maple Ridge Apartments	200	830	8	948	9	1185	12	948	9	948	9	1185	12	948	9	1185	12	948	9	972	10	1185	12	948	9	12230	10	
1	Birch Glen Apartments (Maplewood)	60	379	4	379	6	379	6	379	6	379	6	474	8	379	6	474	8	379	6	379	6	474	8	379	6	4813	7	
1	Village on Woodlynn	80	853	14	853	14	1067	18	853	14	853	14	1067	18	853	14	1067	18	853	14	853	14	1067	18	806	13	11045	15	
1	Concordia Arms	125	1327	11	1327	11	1412	12	1327	11	1256	10	1564	13	1280	10	1541	12	1114	9	1209	10	1517	12	1185	9	16188	11	
1	Sherwood Glen	96	95	1	186	2	213	2	71	1	0	0	0	0	427	4	24	0	0	0	0	0	213	2	213	2	1422	1	
1	Norward Apartments	60	356	6	356	6	356	6	237	4	332	6	379	6	332	6	379	6	332	6	284	5	403	7	332	6	4078	6	
1	Carefree Cottages	254	3271	13	3294	13	4053	16	2441	10	3247	13	4053	16	3294	13	4348	16	3318	13	3318	13	4148	16	3294	13	41879	14	
1	Markham Apartments	75	1090	15	1043	14	1185	16	284	4	1138	15	1280	17	450	6	1232	16	924	12	924	12	1067	14	948	13	11565	13	
1	Fire Station # 3	1	0	0	0	0	0	0	47	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47	4	
1	Maplewood Townhomes	31	0	0	142	5	237	8	190	6	190	6	237	8	166	5	308	10	190	6	190	6	237	8	190	6	2277	6	
1	Arcade Apartments	27	197	7	263	10	329	12	263	10	263	10	332	12	197	7	197	7	246	9	230	9	263	10	329	12	3089	10	
1	Rosoto Villa on Roselawn	70	460	7	460	7	904	13	559	8	444	6	890	10	641	9	624	9	871	12	706	10	857	9	690	10	7706	8	
1	1860 McMenemy Street	12	197	16	197	16	230	19	197	16	197	16	239	23	197	16	197	16	197	16	197	16	197	16	246	21	2528	18	
1	Golden Star Apartments	209	197	2	66	1	148	1	99	1	115	1	148	1	66	1	66	1	66	1	66	1	66	1	66	1	1135	1	
1	Western Hills	54	526	10	493	9	559	10	460	9	493	9	657	12	460	9	526	10	657	12	476	9	476	9	526	10	6309	10	
1	Cobblestone Court Apartments	74	275	4	344	5	344	5	389	5	321	4	298	4	366	5	298	4	366	5	321	4	275	4	321	4	3918	4	
1	Silver Ridge Apartments	186	1099	6	1718	9	1305	7	1580	8	1280	7	1420	8	1718	9	1374	7	1603	9	939	5	1122	6	1557	8	16695	7	
1	Brookview Manor	2	344	10	366	10	366	10	366	10	344	10	366	10	458	13	344	10	435	12	366	10	366	10	389	11	4510	188	
1	Century Ridge	75	549	7	549	7	549	7	686	9	549	7	549	7	686	9	549	7	526	7	411	5	549	7	914	12	7066	8	
1	Conemara I	96	1463	15	1463	15	1417	15	1800	17	2006	10	1097	11	1394	15	960	10	1143	12	1052	11	1052	11	1326	14	1		

## APPENDIX C - MONTHLY RECYCLING REPORT LETTER

# Tennis Sanitation, L.L.C.

**651-459-1887**

*"Recycling is Everyone's Future"*

## RECYCLING REPORT

December 2022

Dear City of Maplewood Recycling Coordinator,

Tennis Sanitation is pleased to provide the following monthly recycling report detailing the materials that were collected, processed and delivered to recycling markets from both single family and multi-family dwellings.

### The Community of Maplewood Recycled:

TYPE	Single Family Weight (tons)	Multi-Family Weight (tons)	NET Total Wgt	UNIT	DESCRIPTION
Cardboard: 37.35%	88.07	7.17	95.24	tons	Boxes
Paper: 33.07%	77.98	6.35	84.32	tons	Paper, newspaper, cereal boxes, junk mail
Scrap Metal: 1.59%	3.75	0.31	4.05	tons	Household scrap metal - Pots & pans
Large Plastic: 0.55%	1.30	0.11	1.40	tons	Toys and parts
Z-Bale Plastic: 2.30%	5.42	0.44	5.86	tons	Milk Jugs - Laundry Detergent
PET Plastic: 3.33%	7.85	0.64	8.49	tons	Variety of drink bottles
Tin: 1.39%	3.28	0.27	3.54	tons	bi-metal and tin cans
Chipped Glass: 14.67%	34.59	2.81	37.41	tons	Bottles and Jars
Aluminum: 1.64%	3.87	0.31	4.18	tons	aluminum cans
Linen 0.06%	0.14	0.01	0.15	tons	Reusable Textiles and shoes
Milk Cartons: 0.19%	0.45	0.04	0.48	tons	Beverage & soup cartons
Residual 3.86%	9.10	0.74	9.84		Non Recyclable items
<b>Total Tons: 100.00%</b>	<b>235.79</b>	<b>19.19</b>	<b>245.14</b>	<b>Tons</b>	<b>Net total recycling for the month</b>

TYPE	Single Family Weight (lbs)	Multi-Family Weight (lbs)	NET Calcs.	
Units:	10988	4290	15278	Units collected per week
Wgt/home:	42.92	8.95	25.93	lbs Average pounds per unit collected per month

Average % of serviced accounts (SF)	87%	Average % of participation (SF)	99.41%
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*This month's homes that did not participate in weekly recycling collection were 37 residents*

Total inquiries for this month were:	8	Business volume of recycling (in lbs)	3,565
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PARK WEIGHTS	Name	lbs per month
	Harvest Park	0 lbs
	Wakefield Park	0 lbs
	Goodrich Park	0 lbs

Summary of report: This month illustrates resident's recycling efforts for both SF and MF Dwellings and businesses. The above percentage break-out of recycling material was based on a single load of material from the City of Maplewood. The single load of material has consistent ratios which are comparable to the weeks' worth of material previously processed.

Great job on your recycling efforts.

Sincerely,

*Greg & Willie Tennis*

Tennis Sanitation

PO Box 62

720 4<sup>th</sup> St St. Paul Park, MN 55071

# APPENDIX D - MONTHLY MULTI-FAMILY REPORT

Maplewood		December		2022		WEEK 1		WEEK 2		WEEK 3		WEEK 4		WEEK 5	
						# of Carts	Average Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt
Pick-up Day	Multi-Family Apt Name	Number	Street Name	Units	# of Carts	Average Wgt/cart are Wt	Total Wgt for mo.	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt	# carts	Average Total Wgt/cart are Wt
Monday	ENCORE ASSISTIVE LIVING	2300	Hazelwood Street	42	5	3.00	68.0	76	3.00	68.0	76	3.00	68.0	76	3.00
Monday	Fire Station 2	1955	Clarence Street	2	2	0.00	68.0	0	0.00	68.0	0	0.00	68.0	0	0.00
Monday	Park Edge Apartments	2025	Ide Street	51	5	3.00	68.0	76	3.00	68.0	76	3.00	68.0	76	3.00
Monday	<b>Sherwood Glen</b>	1512	County Road B East	96	16	8.00	68.0	203	10.00	68.0	254	10.00	68.0	254	10.00
Monday	Maplewood Manor	2266	Duluth Street	68	4	4.00	68.0	101	4.00	68.0	101	4.00	68.0	101	4.00
Monday	East metro Fire training Facility	1881	Century Ave N	2	2	2.00	68.0	51	1.00	68.0	25	2.00	68.0	51	1.00
Monday	Century Trails Apartments	1730	Monastery Way	40	3	3.00	68.0	76	3.00	68.0	76	3.00	68.0	76	3.00
Monday	Maplewood Apartments	2391	Larpenour Ave East	240	30	21.00	68.0	532	20.00	68.0	507	20.00	68.0	507	20.00
Monday	Maplewood Community Center	2100	White Bear Ave	2	2	2.00	68.0	152	4.00	68.0	101	3.00	68.0	76	0.00
Monday	Maple Pond Homes	1854	Beebe Rd	168	2	2.00	68.0	51	2.00	68.0	51	2.00	68.0	51	2.00
Monday	Maplewood City Hall	1830	County Road B East	6	6	3.00	68.0	76	6.00	68.0	152	4.00	68.0	101	4.00
Monday	Maplewood Public Works + Fuel Stat	1902	County Road B East	6	6	5.00	68.0	127	5.00	68.0	127	5.00	68.0	127	5.00
Monday	Emmas Place	2163	Van Dyke Street	13	2	0.00	68.0	0	0.00	68.0	0	0.00	68.0	0	0.00
Monday	Homestead at Maplewood	1890	Sherrin Ave	62	6	3.00	68.0	76	2.00	68.0	51	2.00	68.0	51	2.00
Monday	English Manor Apartments	1809	English St N	37	5	2.00	68.0	51	4.00	68.0	101	0.00	68.0	51	0.00
Monday	Parkview Court Apartments	1880	East Shore Dr N	72	6	6.00	68.0	152	6.00	68.0	152	6.00	68.0	152	6.00
Monday	Frost English Villages	1265	Frost Avenue	50	8	1.00	68.0	25	1.00	68.0	25	0.00	68.0	0	0.00
Monday	1426 Frost Avenue	1426	Frost Avenue	7	2	2.00	68.0	51	2.00	68.0	51	2.00	68.0	51	2.00
Monday	Fire Station 1	600	McKnight Rd	1	1	1.00	68.2	26	1.00	68.2	26	1.00	68.2	26	1.00
Tuesday	<b>Cobblestone Court Apartments</b>	366	Snelling Ave S	74	4	0.00	68.2	0	3.00	68.2	102	4.00	68.2	102	4.00
Tuesday	Summer Hills Of Maplewood	935	North Fernside St	45	7	7.00	68.2	179	7.00	68.2	179	7.00	68.2	179	7.00
Tuesday	Nature Center	2659	7th St E	1	1	0.00	68.2	0	0.00	68.2	0	0.00	68.2	0	0.00
Tuesday	<b>Silver Ridge Apartments</b>	2330	Stillwater Avenue	186	22	14.00	68.2	359	12.00	68.2	307	12.00	68.2	307	12.00
Tuesday	Lakewood Commons	1200	Lakewood Dr North	98	2	1.00	68.2	26	1.00	68.2	26	1.00	68.2	26	1.00
Tuesday	Pondview Apartments	2575	Ivy Ave E	180	16	12.00	68.2	307	13.00	68.2	333	15.00	68.2	384	15.00
Tuesday	Beaver Creek Condos	1225	Fernside Avenue	60	12	12.00	68.2	307	10.00	68.2	256	10.00	68.2	256	10.00
Wednesday	Heritage Square Condos	1244	Madison Ave West	18	5	5.00	66.3	119	5.00	66.3	119	5.00	66.3	119	5.00
Wednesday	Heritage Square Condos	1256	County Rd D	12	2	2.00	66.3	47	2.00	66.3	47	2.00	66.3	47	2.00
Wednesday	Heritage Square Condos	1256	County Rd D	12	3	3.00	66.3	71	3.00	66.3	71	3.00	66.3	71	3.00
Wednesday	Heritage Square Condos	2557	Maplewood Drive	120	9	9.00	66.3	213	9.00	66.3	213	9.00	66.3	213	9.00
Wednesday	Cardinal Pointe	3003	Hazelwood Street	108	5	3.00	66.3	71	3.00	66.3	95	3.00	66.3	95	3.00
Wednesday	Seasons at Maplewood	1670	Legacy Parkway East	150	8	8.00	66.3	190	8.00	66.3	190	8.00	66.3	190	8.00
Wednesday	Wyngate Apartments	1752	Village Trail East	50	8	4.00	66.3	95	7.00	66.3	166	5.00	66.3	119	8.00
Wednesday	Maple Ridge Apartments	1695	County Road D East	100	10	10.00	66.3	237	10.00	66.3	237	10.00	66.3	237	10.00
Wednesday	Birch Glen Apartments (Maplewood)	3100	Ariel Street	60	4	4.00	66.3	95	4.00	66.3	95	4.00	66.3	95	4.00
Wednesday	Village on Woodlynn	2122	Woodlynn Avenue	60	9	9.00	66.3	213	8.00	66.3	190	8.00	66.3	190	8.00
Wednesday	Concordia Arms	2030	Lydia Avenue East	125	14	12.00	66.3	284	12.00	66.3	284	12.00	66.3	284	12.00
Wednesday	<b>Sherwood Glen</b>	1512	County Road B East	96	16	0.00	66.3	0	0.00	66.3	71	4.00	66.3	0	0.00
Wednesday	Norgrad Apartments	1807	Gervais Court	60	4	4.00	66.3	95	3.00	66.3	71	3.00	66.3	71	3.00
Wednesday	Carefree Cottages	2355	Polaris Lane North	254	38	35.00	66.3	830	35.00	66.3	806	35.00	66.3	806	35.00
Wednesday	Markham Apartments	2730	Hazelwood Street	75	12	19.00	66.3	450	7.00	66.3	166	5.00	66.3	119	9.00
Wednesday	Fire Station # 3	1530	Hazelwood Street	1	1	0.00	66.3	0	0.00	66.3	0	0.00	66.3	0	0.00
Wednesday	Maplewood Townhomes	2461	Ariel Street North	31	2	2.00	66.3	47	2.00	66.3	47	2.00	66.3	47	2.00
Thursday	Maplewood Apartments (Bellwood)	1915	ArCADE Street	27	4	4.00	59.0	66	4.00	59.0	66	4.00	59.0	66	4.00
Thursday	Rosoto Villa on Roselawn	1901	Desoto Street	70	12	6.00	59.0	99	10.00	59.0	164	10.00	59.0	164	10.00
Thursday	1860 McMenemy Street	1860	McMenemy Street	12	3	3.00	59.0	49	3.00	59.0	49	3.00	59.0	49	3.00
Thursday	Golden Star Apartments	321	Larpenour Ave E	109	6	0.00	59.0	0	1.00	59.0	16	2.00	59.0	33	0.00
Thursday	Western Hills	1770	Adolphus Street	54	8	4.00	59.0	66	5.00	59.0	82	8.00	59.0	131	8.00
Friday	<b>Cobblestone Court Apartments</b>	366	Snelling Ave S	74	4	2.00	65.5	46	3.00	65.5	69	4.00	65.5	92	3.00
Friday	<b>Silver Ridge Apartments</b>	2330	Stillwater Avenue	186	22	11.00	65.5	252	17.00	65.5	389	13.00	65.5	298	13.00
Friday	Brookview Manor	2714	Brookview Dr	36	4	4.00	65.5	92	4.00	65.5	92	4.00	65.5	92	4.00
Friday	Century Ridge	89	Century Ave N	75	6	6.00	65.5	137	6.00	65.5	137	6.00	65.5	137	6.00
Friday	Conmemara I	2465	Londin Lane	96	14	12.00	65.5	274	12.00	65.5	274	12.00	65.5	274	12.00
Friday	Conmemara II	2455	Londin Lane	96	14	12.00	65.5	274	12.00	65.5	274	12.00	65.5	274	12.00
Friday	McKnight Townhomes	370	McKnight Rd	190	38	16.00	65.5	366	22.00	65.5	503	24.00	65.5	549	24.00
Friday	Maplewood Gardens	345	Florence Ave	32	5	7.00	65.5	160	6.00	65.5	137	6.00	65.5	137	6.00



# APPENDIX E - MONTHLY SINGLE FAMILY REPORT DATA

## Maplewood 2022 December

MON RTE # 1	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.72	4.91	4.76	4.75	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.72</b>	<b>4.91</b>	<b>4.76</b>	<b>4.75</b>	<b>0.00</b>	<b>19.14</b>
# of Stops	955	955	955	955	955	Averages
Not outs	229	284	290	274	0	212
% of Participation	76%	70%	70%	71%	100%	70%
<b>Lbs per Stop Recycled</b>	<b>13.00</b>	<b>14.63</b>	<b>14.32</b>	<b>13.95</b>	<b>0.00</b>	<b>13</b>

MONDAY ROUTE SUMMARY FOR	December 2022					Net Total
MONDAY	Week 1	Week 2	Week 3	Week 4	Week 5	
TOTAL Tons	13.27	13.35	12.82	9.50	0.00	<b>49.04</b>
# of Stops	2533	2533	2533	2533	2533	Averages
Not outs	367	416	443	564	0	158
% of Set-outs	00%	84%	82%	79%	100%	80%
<b>Lbs per Stop Recycled</b>	<b>12.35</b>	<b>12.61</b>	<b>12.36</b>	<b>9.45</b>	<b>0.00</b>	<b>9</b>

MON RTE # 2	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.73	3.72	3.77	3.90	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.73</b>	<b>3.72</b>	<b>3.77</b>	<b>3.90</b>	<b>0.00</b>	<b>15.12</b>
# of Stops	548	548	548	548	548	Averages
Not outs	17	19	16	16	0	13
% of Participation	97%	97%	97%	97%	100%	96%
<b>Lbs per Stop Recycled</b>	<b>14.05</b>	<b>14.05</b>	<b>14.17</b>	<b>0.00</b>	<b>0.00</b>	<b>7</b>

MON RTE # 3	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.82	4.72	4.39	4.75	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.82</b>	<b>4.72</b>	<b>4.39</b>	<b>4.75</b>	<b>0.00</b>	<b>18.68</b>
# of Stops	1030	1030	1030	1030	1030	Averages
Not outs	121	113	137	274	0	131
% of Participation	88%	89%	87%	73%	100%	87%
<b>Lbs per Stop Recycled</b>	<b>10.45</b>	<b>10.29</b>	<b>8.88</b>	<b>12.57</b>	<b>0.00</b>	<b>8</b>

TUE RTE # 1	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.83	3.42	5.03	4.25	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.83</b>	<b>3.42</b>	<b>5.03</b>	<b>4.25</b>	<b>0.00</b>	<b>16.53</b>
# of Stops	749	749	749	749	749	Averages
Not outs	85	108	115	137	0	120
% of Participation	89%	86%	85%	82%	100%	84%
<b>Lbs per Stop Recycled</b>	<b>11.54</b>	<b>10.47</b>	<b>15.47</b>	<b>13.89</b>	<b>0.00</b>	<b>15</b>

TUE RTE # 2	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.90	5.01	3.37	5.00	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.90</b>	<b>5.01</b>	<b>3.37</b>	<b>5.00</b>	<b>0.00</b>	<b>17.28</b>
# of Stops	466	466	466	466	466	Averages
Not outs	15	30	29	67	0	42
% of Participation	97%	94%	94%	88%	100%	91%
<b>Lbs per Stop Recycled</b>	<b>17.39</b>	<b>23.88</b>	<b>15.42</b>	<b>25.06</b>	<b>0.00</b>	<b>21</b>

TUE RTE # 3	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	6.58	4.13	3.71	4.37	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>6.58</b>	<b>4.13</b>	<b>3.71</b>	<b>4.37</b>	<b>0.00</b>	<b>18.79</b>
# of Stops	504	504	504	504	504	Averages
Not outs	94	332	97	114	0	302
% of Participation	81%	80%	81%	77%	100%	80%
<b>Lbs per Stop Recycled</b>	<b>32.10</b>	<b>20.55</b>	<b>18.33</b>	<b>22.41</b>	<b>0.00</b>	<b>23</b>

WED RTE # 1	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.37	3.57	3.97	5.14	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.37</b>	<b>3.57</b>	<b>3.97</b>	<b>5.14</b>	<b>0.00</b>	<b>17.05</b>
# of Stops	719	719	719	719	719	Averages
Not outs	19	43	23	101	0	47
% of Participation	97%	94%	97%	88%	100%	94%
<b>Lbs per Stop Recycled</b>	<b>12.49</b>	<b>10.56</b>	<b>11.41</b>	<b>16.03</b>	<b>0.00</b>	<b>13</b>

WED RTE # 2	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.82	7.36	5.07	6.73	0.00	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.82</b>	<b>7.36</b>	<b>5.07</b>	<b>6.73</b>	<b>0.00</b>	<b>22.98</b>
# of Stops	763	763	763	763	763	Averages
Not outs	110	111	142	128	0	123
% of Participation	86%	85%	81%	82%	100%	84%
<b>Lbs per Stop Recycled</b>	<b>11.70</b>	<b>22.58</b>	<b>16.33</b>	<b>21.26</b>	<b>0.00</b>	<b>18</b>

WED RTE # 3	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.47	5.08	5.21	4.33	5.19	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.47</b>	<b>5.08</b>	<b>5.21</b>	<b>4.33</b>	<b>5.19</b>	<b>24.28</b>
# of Stops	722	722	722	722	722	Averages
Not outs	26	54	27	58	104	41
% of Participation	96%	93%	90%	92%	86%	94%
<b>Lbs per Stop Recycled</b>	<b>12.84</b>	<b>15.21</b>	<b>14.99</b>	<b>13.04</b>	<b>16.80</b>	<b>14</b>

THUR RTE # 1	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.69	4.81	6.30	4.46	6.22	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.69</b>	<b>4.81</b>	<b>6.30</b>	<b>4.46</b>	<b>6.22</b>	<b>26.48</b>
# of Stops	882	882	882	882	882	Averages
Not outs	107	100	138	108	134	113
% of Participation	88%	89%	84%	84%	82%	87%
<b>Lbs per Stop Recycled</b>	<b>12.10</b>	<b>12.30</b>	<b>16.94</b>	<b>11.52</b>	<b>16.63</b>	<b>15</b>

THUR RTE # 2	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.09	4.81	6.30	4.46	6.22	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.09</b>	<b>4.81</b>	<b>6.30</b>	<b>4.46</b>	<b>6.22</b>	<b>26.48</b>
# of Stops	882	882	882	882	882	Averages
Not outs	107	100	138	108	134	113
% of Participation	88%	89%	84%	84%	82%	87%
<b>Lbs per Stop Recycled</b>	<b>12.10</b>	<b>12.30</b>	<b>16.94</b>	<b>11.52</b>	<b>16.63</b>	<b>15</b>

FRI RTE # 1	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.87	4.11	4.49	3.05	5.02	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.87</b>	<b>4.11</b>	<b>4.49</b>	<b>3.05</b>	<b>5.02</b>	<b>21.54</b>
# of Stops	347	347	347	347	347	Averages
Not outs	84	77	78	90	61	63
% of Participation	76%	79%	78%	73%	82%	76%
<b>Lbs per Stop Recycled</b>	<b>26.49</b>	<b>30.44</b>	<b>33.38</b>	<b>28.74</b>	<b>35.19</b>	<b>30</b>

FRI RTE # 2	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	3.82	3.87	3.95	3.05	4.23	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>3.82</b>	<b>3.87</b>	<b>3.95</b>	<b>3.05</b>	<b>4.23</b>	<b>19.52</b>
# of Stops	506	506	506	506	506	Averages
Not outs	18	20	17	30	86	21
% of Participation	96%	96%	97%	94%	87%	94%
<b>Lbs per Stop Recycled</b>	<b>15.46</b>	<b>15.93</b>	<b>16.16</b>	<b>15.34</b>	<b>20.14</b>	<b>16</b>

FRI RTE # 3	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Tons - Load 1	4.09	4.01	4.18	3.97	5.64	
Tons - Load 2	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL Tons</b>	<b>4.09</b>	<b>4.01</b>	<b>4.18</b>	<b>3.97</b>	<b>5.64</b>	<b>21.89</b>
# of Stops	1064	1064	1064	1064	1064	Averages
Not outs	137	132	171	190	159	158
% of Participation	87%	88%	84%	82%	85%	85%
<b>Lbs per Stop Recycled</b>	<b>8.82</b>	<b>8.61</b>	<b>9.36</b>	<b>9.11</b>	<b>12.46</b>	<b>9</b>

THURSDAY MF DUMSPSTER SERVICES (Stephen Cardboard)	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Granite Trails	300	300	300	300	300	300
Maple Pond	200	100	200	100	200	200
Conifer Ridge 3090	0	300	0	200	200	200
Conifer Ridge 3090	0	300	0	200	200	200
Conifer Ridge 3105	200	300	0	200	200	200

Other Recycling Materials:	Week 1	Week 2	Week 3	Week 4	Week 5	Net Total
Total Cardboard (lbs)	1400	2250	700	1900	2100	<b>8350</b>
						<b>0</b>

## APPENDIX F – Educational Tags

<b>MAPLEWOOD RESIDENTS WHO DRIVERS TAGGED FOR NON RECYCLABLE MATERIAL</b>			
<b>JANUARY 2022</b>			
<u>ADDRESS</u>	<u>ROUTE DAY</u>	<u>REASON</u>	<u>DATE</u>
	Monday	Trash 4 weeks	1/3/2022
	Monday	Styrofoam	1/3/2022
	Monday	Trash	1/3/2022
	Monday	Mirror	1/3/2022
	Monday	Wood	1/3/2022
	Monday	At Garage	1/3/2022
	Monday	2 Trash	1/3/2022
	Monday	Fake Tree	1/10/2022
	Monday	Cart Placement Tagged	1/10/2022
	Monday	Styrofoam	1/10/2022
	Monday	4 Trash	1/10/2022
	Monday	Wood Paneling Tagged	1/10/2022
	Monday	Styrofoam	1/17/2022
	Monday	Closed	1/17/2022
	Monday	Tagged Wood	1/17/2022
	Monday	Trash	1/17/2022
	Friday	Styrofoam	1/21/2022
	Friday	Plastic Bags	1/21/2022
	Monday	Trash, Styro	1/24/2022
	Monday	Not Reachable	1/24/2022
	Monday	By Garage	1/24/2022
	Wednesday	Cart Facing Wrong	1/26/2022
	Thursday	In Yard Tipped Over	1/27/2022
	Friday	Jammed Styro	1/28/2022
	Friday	Styrofoam	1/28/2022
	Monday	Wooden Chair	1/31/2022
	Monday	Trash	1/31/2022
	2022		
	ROUTE DAY	REASON	DATE
	Tuesday	Trash	2/1/2022
	Wednesday	Left Foam	2/2/2022
	Thursday	Next To Mailbox	2/10/2022
	Friday	Icy/Snow Covered	2/11/2022
	Tuesday	Trash	2/15/2022
	Wednesday	Electronics	2/16/2022
	Wednesday	2 Carts 1 Food	2/16/2022
	Wednesday	Not Plowed	2/23/2022
	Wednesday	Not Plowed	2/23/2022
	Wednesday	Not Plowed	2/23/2022
	2022		
	ROUTE DAY	REASON	DATE
	Tuesday	Cart Blocked	3/8/2022
	Wednesday	Frozen To Ground	3/9/2022
	Wednesday	Trash Mixed With Recy	3/16/2022

	Wednesday	Frozen To Ground	3/16/2022
	Friday	Trash In Boxes	3/18/2022
	Friday	Cart In Garage	3/18/2022
	Tuesday	Boy With Foam/Shelf	3/22/2022
	Thursday	Mail Box On Ground B4	3/24/2022
	Friday	Mail Box On Ground B4	3/25/2022
	Friday	Trash	3/25/2022
	Monday	Left Styrofoam	3/28/2022
	Tuesday	Full Of Clothes	3/29/2022
	2022		
	ROUTE DAY	REASON	DATE
	Monday	Tagged Styrofoam	4/4/2022
	Wednesday	Trash	4/6/2022
	Thursday	TV	4/7/2022
	Thursday	Next To Mailbox	4/7/2022
	Thursday	Taped Shut	4/14/2022
	Wednesday	1 Can Branches & Bush	4/20/2022
	Wednesday	Box Stryofoam	4/20/2022
	Wednesday	Wheel & Post	4/20/2022
	Friday	Tagged Styrofoam	4/22/2022
	Friday	Sliding Door	4/22/2022
	Monday	Tagged Styrofoam	4/25/2022
	Monday	Cart Works Fine	4/25/2022
	Tuesday	Styrofoam	4/26/2022
	Tuesday	Styrofoam	4/26/2022
	Wednesday	Microwave	4/27/2022
	Thursday	Trash	4/28/2022
	Friday	Trash	4/29/2022
	Friday	Styrofoam	4/29/2022
	2022		
	ROUTE DAY	REASON	DATE
	Monday	Left Linen No Room In Truck	5/2/2022
	Monday	Paint Can & Wood	5/2/2022
	Monday	Styrofoam In Boxes	5/2/2022
	Thursday	Wood	5/12/2022
	Friday	Tagged Spacing	5/13/2022
	Tuesday	2 Blocked By Furniture	5/17/2022
	Wednesday	Microwave,Window & Styro	5/18/2022
	Monday	Styrofoam	5/23/2022
	Tuesday	Compost	5/24/2022
	Wednesday	4 Carts Trash	5/25/2022
	Wednesday	Wood Door	5/25/2022
	Thursday	Foam	5/26/2022
	Monday	Foam	5/31/2022
	Monday	Tagged Placement	5/31/2022
	Monday	Tagged Foam	5/31/2022
	Monday	No Cart Out 8:45AM	5/31/2022
JUNE	2022		
ADDRESS	ROUTE DAY	REASON	DATE

	Wednesday	Trash Only	6/2/2022
	Thursday	Tied Shut	6/3/2022
	Monday	Compost	6/6/2022
	Tuesday	Paint	6/7/2022
	Wednesday	Left Carpet	6/8/2022
	Tuesday	Kids Toys By Carts	6/14/2022
	Wednesday	1 Cart Plants	6/15/2022
	Wednesday	Tagged Placement	6/15/2022
	Thursday	Cans At Garage	6/16/2022
	Thursday	Mower Oil	6/16/2022
	Tuesday	Box Mixed Trash	6/21/2022
	Wednesday	Pile Wood	6/22/2022
	Wednesday	All Trash	6/22/2022
	Friday	Spacement	6/24/2022
	Tuesday	2 Carts Blocked Furniture	6/28/2022
	Wednesday	Trash	6/29/2022
	Wednesday	2 Carts Trash	6/29/2022
	Wednesday	No Space	6/29/2022
	2022		
	ROUTE DAY	REASON	DATE
	Friday	Space Tagged	7/1/2022
	Friday	TV	7/1/2022
	Monday	Left Non Recy Items	7/5/2022
	Monday	Firework Cartidges	7/5/2022
	Monday	Tagged Space	7/5/2022
	Monday	Firework Cartidges	7/5/2022
	Wednesday	Palster Tub	7/7/2022
	Thursday	Gas Grill	7/8/2022
	Wednesday	2 Trash	7/13/2022
	Monday	Trash	7/18/2022
	Wednesday	BB Hood Take Apart	7/20/2022
	Wednesday	Stryofoam	7/20/2022
	Wednesday	Tagged Multiple Times Left	7/20/2022
	Thursday	Furniture Blocking	7/21/2022
	Thursday	Shingles & Trash	7/21/2022
	Wednesday	Stryofoam	7/27/2022
	Thursday	Furniture Blocking	7/28/2022
	Friday	Tagged Multiple Times Left	7/29/2022
	2022		
	ROUTE DAY	REASON	DATE
	Monday	Styrofoam	8/1/2022
	Tuesday	Tagged For Space left today	8/2/2022
	Tuesday	At Garage On 11:20AM	8/2/2022
	Thursday	Blocked Furniture	8/4/2022
	Monday	Styrofoam	8/8/2022
	Monday	Mixed Trash	8/8/2022
	Wednesday	Tagged No Space multy times	8/10/2022
	Thursday	Tagged Styrofoam	8/11/2022
	Thursday	Blocked Furniture	8/11/2022

	Tuesday	Wood	8/16/2022
	Wednesday	2 Carts Brush	8/17/2022
	Wednesday	Tagged Couldn't Reach	8/17/2022
	Thursday	Blocked Furniture	8/18/2022
	Wednesday	Recy Cart Move Out Trash	8/24/2022
	Monday	Wood	8/29/2022
	Monday	Sheetrock & Trash	8/29/2022
	Wednesday	3 Carts Trash	8/31/2022
	2022		
	ROUTE DAY	REASON	DATE
	Friday	Tagged Space	9/2/2022
	Friday	Left For Next Week Linen	9/2/2022
	Friday	Styrofoam	9/2/2022
	Monday	8' Slide	9/6/2022
	Monday	Styrofoam	9/6/2022
	Monday	Wood	9/6/2022
	Monday	Wood Flooring	9/6/2022
	Monday	Styrofoam	9/6/2022
	Monday	Left 2 Linen Bags Full Already	9/6/2022
	Friday	Placement Tagged	9/9/2022
	Monday	Styrofoam	9/12/2022
	Monday	Styrofoam	9/12/2022
	Monday	Styrofoam	9/12/2022
	Tuesday	Styrofaom In Boxes	9/13/2022
	Wednesday	Mower Oil & Gas	9/14/2022
	Thursday	Styrofoam	9/15/2022
	Thursday	Blocked By Furniture	9/15/2022
	Wednesday	Styrofoam	9/21/2022
	Monday	Styrofoam In TV Box	9/26/2022
	Monday	Food	9/26/2022
	Monday	Dirt	9/26/2022
	Monday	Bungee Closed	9/26/2022
	Thursday	Mattress Blocking	9/29/2022
	Friday	Yard Wast & Dirt	9/30/2022
	Friday	Tagged Space	9/30/2022
	2022		
	ROUTE DAY	REASON	DATE
	Wednesday	1 Cart Trash	10/5/2022
	Friday	Tagged Cart Placement	10/7/2022
	Monday	Tagged Food/Trash	10/10/2022
	Thursday	Plastic Wrap	10/13/2022
	Monday	Styrofoam	10/17/2022
	Monday	7 Linen Bags Took 2	10/17/2022
	Wednesday	Rolled Carpet	10/19/2022
	Wednesday	Mailbox On Ground Not Us	10/19/2022
	Thursday	Blocked By Futon & Mattress	10/20/2022
	Friday	N/O 8:24AM	10/21/2022
	Monday	Left Mattrees In Cart Tagged	10/24/2022
	Wednesday	1 Full Trash	10/26/2022

	Thursday	Tagged Trash	10/27/2022
	Thursday	Blocked Furniture	10/27/2022
	Monday	Styrofoam	10/31/2022
	Monday	Water Cooler	10/31/2022
	2022		
	ROUTE DAY	REASON	DATE
	Tuesday	Trash	11/1/2022
	Wednesday	1 Trash	11/2/2022
	Thursday	Blocked Furniture	11/3/2022
	Monday	Yard Waste	11/7/2022
	Wednesday	1 Trash	11/9/2022
	Thursday	Blocked Furniture	11/10/2022
	Thursday	Blocked Furniture	11/17/2022
	Monday	Yard Waste	11/21/2022
	Monday	Pumpkins	11/21/2022
	Monday	Styro & Clothing	11/21/2022
	Monday	In Enclosure (HOW)	11/21/2022
	Wednesday	Styrofoam	11/23/2022
	Thursday	Blocked By Van Tagged Last Week	11/25/2022
	Friday	Wood	11/26/2022
	Friday	Tagged Space of Carts	11/26/2022
	Monday	Yard Waste	11/28/2022
	Monday	Styro	11/28/2022
	Monday	Concrete	11/28/2022
	Tuesday	2 Blocked Furniture	11/29/2022
	Tuesday	Tagged Wood	11/29/2022
	Wednesday	1 Trash	11/30/2022
	2022		
	ROUTE DAY	REASON	DATE
	Friday	Styrofoam	12/2/2022
	Friday	Icey Couldn't Get	12/2/2022
	Friday	Styo in TV Box	12/2/2022
	Friday	Styrofoam	12/2/2022
	Friday	Styrofoam	12/2/2022
	Friday	Styrofoam	12/2/2022
	Monday	Styro In Box	12/5/2022
	Tuesday	2 Plowed In 1 Mixed Trash	12/6/2022
	Wednesday	Carpet	12/7/2022
	Thursday	Styrofoam	12/8/2022
	Monday	Wood Shevling	12/12/2022
	Monday	Styro	12/12/2022
	Tuesday	Mixed Trash On Ground	12/13/2022
	Tuesday	Both Wheels On Left Extra	12/13/2022
	Wednesday	Tagged Chair (Wood)	12/14/2022
	Thursday	Carpet	12/15/2022
	Monday	Styro	12/19/2022
	Monday	Foam Seat	12/19/2022
	Monday	Plowed In & Car Blocked	12/19/2022

	Wednesday	Styro & Plants	12/21/2022
	Wednesday	Styro	12/21/2022
	Thursday	Not Plowed	12/22/2022
	Friday	Frozen	12/23/2022
	Thursday	Blocked & Plowed In	12/29/2022
	Thursday	1 Cart Frozen	12/29/2022
	Friday	Styro In Box	12/30/2022

## Appendix G – Complaints and Compliments

City of Maplewood Compliments				2022
Date	Caller Name	Address	City	Notes
8/3/22			Maplewood	Hi there, Just wanted to give a shout out and compliment your driver that does a Tuesday morning route through Maplewood (Frank Street). After the severe thunderstorm went through last night, many of the garbage and recycling cans were toppled over by the storm and trash/recycling spilled everywhere. The driver not only hopped out to put the recycling can upright, but quickly/efficiently set up the garbage can as well and gathered up trash that had blown around as well. Above and beyond, and very appreciated!



## 2023 Recycling Collection Work Plan

Tennis Sanitation submits an annual work plan outlining key priorities for residential recycling system improvements, including improvements outlined in the City's Ramsey County SCORE recycling work plan (Exhibit 1). The work plan is incorporated into the recycling contract by reference once it is approved by the City Council.

1. **Postponement of Recycling and/or Trash Collection:** The residential recycling contract states that the contractor may postpone collections due to severe weather or other causes outside the contractor's reasonable control. Upon postponement, collection will be made on the next day following the conclusion of the severe weather event, or as soon as possible. The contractor shall coordinate severe weather service postponement announcements with the City. Mixed messages shall not be broadcast to City residents.

During the 2022/2023 winter season, there were several single-family residential postponed trash collection days due to severe weather events. Trash collection was delayed by Republic Services but recycling was not delayed by Tennis Sanitation. The delay in one service and not the other causes confusion and frustration to affected Maplewood residents. The City cannot require both trash and recycling collection contractors to delay if one hauler feels the need to delay service under the current contract. This is something the City could review for future contracts if there are still two separate haulers under a new contract. Under the current contracts, the City desires to set up a system for postponed collection and messaging with the two contractors under this work plan as follows:

- a. **Communication of Postponement:** Republic Services has the capability of sending recorded telephone messages to Maplewood residents letting them know of the postponed trash collection, Tennis Sanitation does not have that same capability for recycling collection. Tennis Sanitation will work with the City and Republic Services on a system for consistent messaging to avoid confusion when one service is delayed and not the other.
- b. **Multi-Family Properties:** Under the current recycling contract, Tennis Sanitation will roll out recycling dumpsters instead of recycling carts for multi-family properties with 21 units or more. Several multi-family properties have converted to this method of collection since 2020. During the 2022/2023 winter season, some of those properties had their recycling dumpster collection delayed due to icy driveway conditions. Tennis Sanitation did not give notice to the property owner or manager of the delay. This caused recycling dumpsters to overflow and recycling to be thrown away when the dumpsters were full. Tennis Sanitation will work with the City to come up with a system for notifying multi-family properties of delayed recycling service.



2. **Monthly and Year-End Report Improvement:**
  - a. **Cardboard:**
    - 1) **2022 Recycling Data Summary**
      - a) **Businesses/Churches and Parks:** Cardboard is listed separately from the business/church and park recycling volumes. Identify if the total cardboard collected is included in the business/church and park recycling volumes or measured separately. Separate cardboard collected from businesses/churches from parks.
      - b) **Z Bale Plastics:** Identify the types of plastics included in the Z Bale data.
    - 2) **Cart inventory:** The contract states that once per year the contractor shall conduct a field audit of recycling carts deployed in Maplewood to eligible residential dwelling units and small businesses and churches including number and size of carts. The results of the inventory are to be included in the year-end report. Submit a cart inventory for year 2022 and ensure all future year-end reports include this information.
3. **Park Recycling:** The recycling data reflects a decrease in park recycling rates from 2020 to 2022 as follows: 2020 – 3,220 pounds; 2021 - 890 pounds; 2022 - 300 pounds. In 2022 no monthly rates were listed, just the year-end rate. Verify the park recycling weight accuracy. If the reduced rates are accurate work with the City to create a plan to improve park recycling in 2023.
4. **Cart Delivery:** Tennis Sanitation supplies and manages the recycling carts. They offer the carts in three sizes including 35, 65, and 95-gallon carts. The contract does not include a management plan for recycling carts and dumpsters, which is the case in the trash hauling contract where the City supplies the carts and Republic Services manages the carts. The trash hauling contract identifies that new customer carts and exchanges will be made within five business days of a request. Tennis Sanitation will work with the City to create a cart management plan to include details on rolling out carts for new customers and cart replacements.
5. **2023 SCORE Agreement Work Plan:** Assist the City in addressing items listed on the 2023 SCORE Agreement (Exhibit 1).
6. **Event:**
  - a. **Touch a Truck Event:** Tennis Sanitation will attend the City's annual Touch a Truck Summer Event scheduled for Wednesday, June 14, 2023.

Exhibits: 2023 SCORE Agreement Work Plan

# Exhibit 1

## Maplewood 2023 Recycling Performance Work Plan

### Minimum Requirements

1. Complete all 2023 SCORE requirements, including reporting on time and in person mid-year status meeting.
2. Provide outreach to all residents about the municipality's recycling program and submit copies of materials to Ramsey County.
3. Use Ramsey County materials and information when and where appropriate to promote increased recycling, reuse and repair (e.g., Fix-it Clinics), medicine collection, household hazardous waste, organic waste and yard waste participation.
  - a. Send materials to Ramsey County for review prior to distribution.
  - b. Include county contact information on materials:
    - i. 24/7 Recycling & Disposal Hotline: 651-633-EASY (3279)
    - ii. RamseyRecycles.com
  - c. Provide links to the Ramsey County web pages on municipality website.
4. Use hauler data to identify those not recycling and target educational materials.
5. Ensure all multi-unit properties are meeting State law requirements to recycle and are receiving free Ramsey County resources.
6. Increase opportunities for recycling in public spaces.
  - a. All recycling bins must be paired with a trash bin and in good condition.
  - b. Labels must be readable.
  - c. Promote Ramsey County's event container lending program and green event planning tips.
7. Implement a "Green" purchasing procurement policy for city functions and facilities to use reusable, recyclable or compostable packaging.
8. Ensure the collection of textiles for recycling is available to residents through curbside collection and to multi-unit dwellings through special collection or drop-off.
9. Enforce recycling contracts, including the assessment of penalties for non-compliance.
  - a. Audit reporting by obtaining hauler weight tickets.
  - b. Have labels replaced if not readable.
10. Attend County Recycling Coordinator meetings and attend a yearly composition study.

### Additional Incentive Activities Approved:

1. Promote BizRecycling. Actively work with and promote BizRecycling to businesses and institutions in collaboration with Ramsey/Washington Recycling & Energy for organics recycling and food waste reduction programs.
2. Promote Multi-unit Recycling Improvements. Actively work with and promote free resources and grants to multi-unit building in collaboration with Ramsey/Washington Recycling & Energy to improve and/or start recycling at multi-unit dwellings.

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Parks and Recreation Commission  
Audra Robbins, Parks and Recreation Manager

**PRESENTER:** Terri Mallet, Parks and Recreation Commission Chair

**AGENDA ITEM:** Parks and Recreation Commission 2022 Annual Report

**Action Requested:**  Motion       Discussion       Public Hearing

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

**Policy Issue:**

The Parks and Recreation Commission is seeking City Council approval of their annual report that includes their 2023 commission goals.

**Recommended Action:**

Motion to approve the 2022 Parks and Recreation Commission Annual Report.

**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 Parks and Recreation Commission provides recommendations to the City Council on issues of park development, environmental issues, open space, trails and leisure programs, and works closely with City staff to implement the mission of the department.

**Background:**

The attached Annual Report highlights key accomplishments in 2022 by the Parks and Recreation Commission and their goals for 2023.

**Attachments:**

1. 2022 Annual Report



# PARKS & RECREATION COMMISSION

## 2022 ANNUAL REPORT

### Purpose

The Maplewood Parks and Recreation Commission (PRC) is a seven-member, volunteer advisory board consisting of Maplewood residents committed to promoting parks and recreation issues. The commission provides recommendations to the City Council on all issues of park acquisition, development, open space, trails and leisure programs. The Parks and Recreation Commission works closely with City staff to implement the mission of the department:

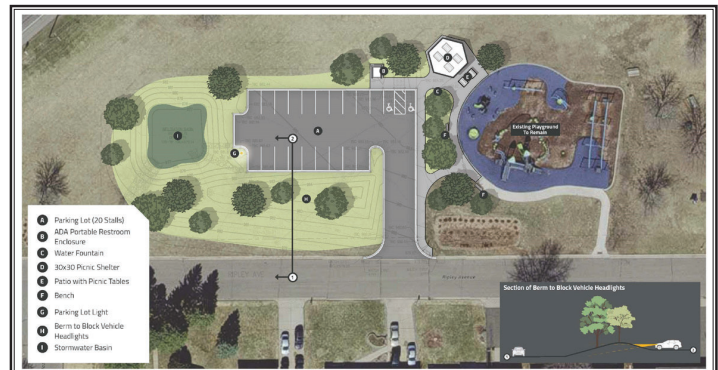
*“The mission of Maplewood Parks and Recreation is to provide diverse recreational opportunities for people of all ages and abilities, enhance and preserve our parks, facilities, and open spaces while promoting environmental stewardship through education and outreach”*

### 2022 Highlights

*Sherwood Playground Replacement*



*Goodrich Park Improvements*



*City Hall Campus Pollinator Project and Goats with Great River Greening*



*Community Outreach Events*





2022 PRC - (left to right)  
Monica Barton, Jason DeMoe, Mark Harris, Terri Mallet,  
Kimii Porter, Vickie Lee-Her, Craig Brannon.

The Parks and Recreation Commission consists of seven members appointed by the City Council. 2022 commissioners are:

Craig Brannon - *Member*  
*Member Since 01/01/97*

Terri Mallet - *Chair*  
*Member Since 02/11/13*

Kimii Porter - *Member*  
*Member Since 11/14/16*

Vickie Lee-Her - *Member*  
*Member Since 05/19/21*

Monica Barton - *Vice Chair*  
*Member Since 10/20/21*

Mark Harris - *Member*  
*Member Since 10/20/21*

Jason DeMoe - *Member*  
*Member Since 10/19/22*

Nikki Villavicencio - *City Council Liaison*  
Audra Robbins - *Staff Liaison*

## TASK FORCE RECOMMENDATIONS UPDATE

An important goal of the Parks and Natural Resources Commission is to receive regular updates on the implementation of the Nature Center and Programming Task Force recommendations.

In 2022 they weighed in on several of these including:

### **Support independent groups using the outdoor areas.**

- The Friends of Maplewood Nature again offered their Gnome Challenge on the Nature Center trails and installed the Tree Trek at-a-glance identification labels and QR codes that identify 52 kinds of trees. Tree Trek rolled out during the Arbor Day event on May 14, 2022.

### **Opening the building.**

- The Nature Center building is currently open to the public from 9 a.m. to 3 p.m. Monday through Friday and for special events and programs.

### **Identify rental options to encourage use.**

- The Park and Natural Resources Department rented out snowshoes for use on the Nature Center grounds.

### **More connection to community education and other partners**

- The City partnered with Community Education and Ramsey County 4H to offer environmental programming at the Nature Center in 2022 and will continue to do so in 2023.

### **We recommend staff to identify groups who are looking for space, and providing access to their needs.**

- In 2022 the Parks department issued 1,492 field permits, 82 park shelter permits and had 127 Wakefield Community Building rentals. They also staffed over 1,000 rental hours at Edgerton Community Gym and over 600 hours at the four warming houses.



## 2022 Goals and Accomplishments

### 2022 Goals

1. Continue to implement the outcomes of the Parks & Recreation System Master Plan and stay on top of park improvement plans
2. Continue to find new ways to engage the residents of Maplewood in community processes
3. Offer special events and programming at a variety of parks and make arts & culture a priority
4. Ensure we meet the programming needs of the actively aging community and offer inclusive, wellness-based activities in our parks
5. Hold a meeting dedicated to review the implementation progress of the Nature Center and Programming Task Force recommendations and receive regular updates as well
6. Value the youth perspective and recruit/appoint a student PRC member
7. Receive quarterly updates from the MCC/YMCA, as well as updates from community groups and partners to look for ways that we can work together
8. Hold a meeting dedicated to connectivity and trails
9. Explore the idea of consistent signage that utilizes technology in our parks
10. Explore the idea of offering recreation programming in the future through the Parks and Natural Resources Department

### 2022 Accomplishments

- Increased programming at the Nature Center
- Additional grant funding for EAB Removals
- Full schedule of Community Outreach Events
- 4th of July celebration with regular activities
- Eagle Scout /Friends of Maplewood Nature Bird Feeding Station Project
- Began Goodrich Park Improvements
- Expanded Recreation Program Offerings through RevSports/ YMCA
- Urban Roots Events at Harvest Park
- Sherwood Park Playground Replacement
- Campus Pollinator Project with Great River Greening and Goats
- Applewood and Carver Preserves Restoration Project
- In addition, the Parks and Recreation Commission weighed in on general departmental updates.







## 2023 Parks and Recreation Goals

For 2023, the Parks and Recreation Commission identified the following goals and made a point to tie them to the Strategic Priorities created by the City Council. The PRC acknowledges that successful completion of these goals may be affected by budgetary constraints or other issues.

1. Review the Parks & Recreation System Master Plan and stay on top of park improvement plans
2. Continue to look for new ways to engage in community outreach and be involved in community events
3. Take a bus tour of our park system
4. Hold a meeting to discuss connectivity and trails with neighboring cities and Ramsey County
5. Hold a meeting dedicated to review the implementation progress of the Nature Center and Programming Task Force recommendations and receive regular updates as well.
6. Value the youth perspective and recruit/appoint a student PRC member
7. Receive annual updates from the MCC/YMCA, as well as updates from community groups and partners to look for ways to work together
8. Review and evaluate the current signage in our parks and open spaces



**CITY COUNCIL STAFF REPORT**

Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Environmental and Natural Resources Commission  
Shann Finwall, AICP, Environmental Planner

**PRESENTER:** Rebecca Bryan, Environmental and Natural Resources Commission Chair

**AGENDA ITEM:** Environmental and Natural Resources Commission 2022 Annual Report

**Action Requested:**  Motion  Discussion  Public Hearing

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

**Policy Issue:**

The Environmental and Natural Resources Commission submits an annual report to the City Council. The report includes Commission updates and details on the City's sustainability programs.

**Recommended Action:**

Motion to approve the Environmental and Natural Resources Commission 2022 Annual Report.

**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 Environmental and Natural Resources Commission's annual report serves as an important method of updating the City Council and the community on the City's environmental and sustainability accomplishments and goals.

**Background:**

The 2022 annual report includes the following: 1) 2022 ENR Commission environmental accomplishments; 2) 2023 environmental priorities proposed by the ENR Commission; and 3) 2022 sustainability updates including GreenStep Cities and Climate Adaptation accomplishments.

**Attachments:**

1. Environmental and Natural Resources 2022 Annual Report



# 2022 Environmental and Natural Resources Commission Annual Report



### Purpose

The Environmental and Natural Resources (ENR) Commission provides recommendations to the Community Design Review Board, Planning Commission, and City Council on changes necessary to existing policies, operating procedures and ordinances that control, protect, preserve and enhance the City’s environmental assets. The Commission works closely with the Parks and Natural Resources Department to implement the mission of the department.

### Mission

In order to protect, preserve and enhance the environment of the City of Maplewood, the ENR Commission will:

1. Actively participate in and support the mission and goals of the Maplewood Nature Center and Neighborhood Preserves by promoting environmental awareness through educational programs, communications and co-sponsored activities.
2. Pro-actively promote greater use and appreciations of the City’s environmental assets.
3. Review the role of other City groups and how they might assist, support and advise the ENR Commission.
4. Sponsor environmental projects to enhance, repair, replace or restore neglected or deteriorating environmental assets of the City.
5. Develop educational programs and materials that foster the mission to the ENR Commission.
6. Develop and promote the use of “sustainable practices” for City policies and procedures.

### Membership

The ENR Commission is a seven-member, volunteer advisory commission with three-year terms. The membership is made up of Maplewood residents committed to preserving and enhancing the environment. The Commissioners include:

Member	Term
• Emma Broadnax	10-25-21 to 09-30-24
• Rebecca Bryan	04-26-21 to 09-30-24
• Nancy Edwards	02-27-23 to 09-30-25
• Benjamin Guell	10-25-21 to 09-30-24
• David Lates	02-27-23 to 09-30-25
• Mollie Miller	09-22-14 to 09-30-23
• Ted Redmond	11-14-16 to 09-30-25

Ann Palzer and Kayla Dosser resigned from their positions on the Commission in 2022.

## ENR Commission Staff Liaison

The Parks and Natural Resources Department provides staff liaisons and technical support for two of the City's citizen advisory Commissions including the ENR Commission and the Parks and Recreation Commission. Shann Finwall, Environmental Planner, is the staff liaison to the ENR Commission.

## 2022 Environmental Accomplishments

- **Renewable Energy Ordinance:** The ENR Commission finalized amendments to the renewable energy ordinance. The amendments were based on a zoning review conducted by the Commission to assess for obstacles, gaps, and changes in technologies since the original 2011 renewable energy ordinance was adopted. Amendments proposed included allowances for community solar gardens, solar canopies, and battery storage of excess energy from renewable energy sources. The City Council approved the renewable energy ordinance amendments on February 13, 2023.
- **Climate Adaptation Plan Implementation Strategies:** The Climate Adaptation Plan was approved by the City Council in May 2021. The plan prepares the City and its partners for challenges and vulnerabilities associated with our changing climate. The ENR Commission is identified in the plan as the main citizen-body in place to support implementation. The ENR Commission researched Climate Action project priorities and funding opportunities. The Climate Action planning will be instrumental as the City reviews the Capital Improvement Plan and budgets moving forward.

## 2023 Environmental Priorities

Participants in the [Gold Leaf Pilot Project](#) commit to reporting at least two new climate actions that they will work on over the next year. The ENR Commission reviewed the 43 climate actions and are recommending the City take the next step in its Climate Action planning with the following:

- **Climate Mitigation Planning:** The Climate Mitigation Plan will serve as a compliment to the Climate Adaptation Plan by guiding the City toward reduced emissions. The first phase of the project will include outreach and education this summer and fall, followed by the creation of a draft plan with Maplewood stakeholders.
- **Green Building Code:** The Green Building Code was adopted in 2013. All City-funded buildings must follow the code, which includes additional energy efficiency strategies and other green building elements. The ENR Commission recommends reviewing the Green Building Code to ensure it is meeting the City's sustainability goals and adding EV charging station requirements and other green building initiatives.

## 2022 Sustainability Updates

Maplewood's comprehensive plan incorporates a sustainability approach that strengthens the environmental, economic, and social dimensions of any issue. An important element of that plan is reporting on sustainability indicators. Following is a sampling of those indicators from 2022.

### GreenStep Cities

As one of the first cities to sign onto the GreenStep Cities program in 2010, Maplewood has remained a leader in sustainability throughout the state. Of 146 Minnesota cities participating in the program, Maplewood is one of 34 cities awarded Step 5 for measuring and making improvements on sustainability metrics. Improvements in sustainability metrics are a clear indication that the city, county, and state policies and programs are having a positive impact. From 2020 to 2021 (reporting period for year 2022), the City showed improvement in the following areas:

- Increase in
  - percent of LED lights owned by the City and Utility (from 90 to 100 percent)
  - new affordable housing units added as a percent of all new housing units (from 0 to 96 percent - this represents 148 affordable housing units constructed in 2022)
  - the Municipal Stormwater Management Assessment (from 67 to 70 percent - the assessment measures the degree to which cities take simple and innovative actions to improve stormwater management and improve water quality)
  - the Climate Adaptation Stormwater Score (from 89 to 90 percent, the score is based on a series of questions to determine how cities adapt to climate change in Minnesota)
  - number of city-owned and private renewable energy generation sites (from 63 to 165 new renewable energy sites [likely solar installations])
  - generation capacity of city-owned and private renewable energy sites (from 868 to 5,635 kW, which reflects the energy generated from the new renewable energy sites)
  - annual production at city-owned renewable energy generation sites (from 680 to 754, this is the annual production of the City's solar subscription only – non on site solar)
  - number of local food venues (from 16 to 17, includes community gardens, farmers markets, community supported agriculture, and retail establishments that offer local foods)
- Decrease in
  - percent of impaired waters (from 70 to 62 percent – the MPCAs 2022 impaired waters list has Tanners, Beaver, and Keller Lakes delisted, which reflects improved stormwater management by the City and its partners)
  - community-wide greenhouse gas emissions (28.5 percent below 2013 baseline levels)
  - city operation greenhouse gas emissions (40.4 percent below 2013 baseline levels)

## Green Team

The Maplewood Green Team's mission statement is to promote environmentally sustainable operating practices by implementing and influencing feasible approaches to reducing emissions and pollution within the city. The Green Team is made up of representatives from each City Department and serves as the internal steering committee for the GreenStep Cities program and the Climate Adaptation Plan.

In 2022, the Green Team coordinated with the Environmental and Natural Resources to review implementation strategies outlined in the City's Climate Adaptation Plan. In particular, the Green Team conducted research on Climate Action project priorities and funding opportunities. The Climate Action planning will be instrumental as the City reviews the Capital Improvement Plan and budgets moving forward.

The Green Team also sponsored the City Hall Campus Clean Up, did outreach and education at the employee picnic and holiday buffet, and made improvements to City facility solid waste program including new organics/recycling/trash containers.

## Climate Adaptation Plan

The City Council approved the Climate Adaptation Plan in May 2021. All City infrastructure projects include improvements that will create a more resilient community, including stormwater management based on updated climate predictions and planting climate resilient trees. Other notable implementation strategies achieved in 2022 include:

- **Environmental Stewardship:** The City Council adopted a new environmental stewardship strategic priority in 2022. The strategic priority states the City will “lead in the protection and enhancement of our natural resources and assets through stewardship, education, and proactive policy. Preserve and advocate for a healthy and sustainable environment.” The inclusion of this strategic priority on all reports addressed to the City Council ensures all departments are reviewing and addressing the impacts that projects and policies may have on the environment.
- **Reduce the Energy Burden for Historically Underserved Populations:** In January 2022, the City of Maplewood and its climate and energy consulting partner paleBLUEdot, LLC, received a Clean Energy Resource Teams seed grant to conduct the Clean Energy for All Project. The project components included a study and an outreach and education campaign. The study was designed to identify program opportunities to reduce the energy burden for historically underserved populations living at manufactured home parks. It included research and recommendations on reducing energy use, creating clean energy opportunities, and outlined actions and next steps. The outreach portion of the project focused on 800 households at three manufactured home parks in Maplewood. It included energy efficiency resources and content to be used for community education and outreach with the following components:
  - Home Energy Squad visits with project partner Center for Energy and Environment.
  - Energy bill clinic/consultations with project-partner Citizens Utility Board of Minnesota.
  - Energy program outreach with project-partner Xcel Energy.

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** City Council  
**REPORT FROM:** Melinda Coleman, City Manager  
**PRESENTOR:** Maplewood Area Legislators  
**AGENDA ITEM:** Legislative Update

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

**Policy Issue:**

Our local state elected officials have been invited to share with us regarding recently passed legislation, especially that which will directly affect Maplewood and its residents.

**Recommended Motion:**

No action required.

**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:**

Financial Sustainability       Integrated Communication       Targeted Redevelopment  
 Operational Effectiveness       Community Inclusiveness       Infrastructure & Asset Mgmt.

NA

**Background**

N/A

**Attachments**

1. None

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**CITY COUNCIL STAFF REPORT**

Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager**REPORT FROM:** Joe Rueb, Finance Director**PRESENTER:** Joe Rueb, Finance Director**AGENDA ITEM:** Approval of Claims

<b>Action Requested:</b>	<input checked="" type="checkbox"/> Motion	<input type="checkbox"/> Discussion	<input type="checkbox"/> Public Hearing
<b>Form of Action:</b>	<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:**

\$	188,108.14	Checks # 110864 thru # 110880 dated 5/16/23 thru 5/23/23
\$	99,299.53	Checks # 110881 thru # 110891 dated 5/31/23
\$	657,332.75	Checks # 110892 thru # 110919 dated 6/06/23
\$	524,493.28	Disbursements via debits to checking account dated 05/15/23 thru 06/04/23
\$	<u>1,469,233.70</u>	Total Accounts Payable

**PAYROLL**

\$	<u>771,067.71</u>	Payroll Checks and Direct Deposits dated 5/26/23
\$	771,067.71	Total Payroll
\$	<u><u>2,240,301.41</u></u>	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**

<u>Check</u>	<u>Date</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>	
110864	05/16/2023	00001	CAROLEEN PARKER	REFUND C PARKER - TRANS MEDIC	\$ 76.58
110865	05/23/2023	05805	AXON ENTERPRISE, INC.	EVIDENCE.COM YEARLY LICENSES	166,531.61
110866	05/23/2023	05114	BOLTON & MENK, INC.	GENERAL GIS ASSISTANCE	3,901.50
110867	05/23/2023	03725	FINANCE AND COMMERCE, INC.	PROJ 22-16 BID POSTING	341.33
	05/23/2023	03725	FINANCE AND COMMERCE, INC.	PROJ 22-17 BID POSTING	249.26
	05/23/2023	03725	FINANCE AND COMMERCE, INC.	PROJ 22-17 BID POSTING	79.31
110868	05/23/2023	00519	FLEXIBLE PIPE TOOLS & EQUIP	REPAIR UNIT 616 - REPLACE	731.50
110869	05/23/2023	00687	HUGO'S TREE CARE INC	TREE REMOVAL - VISTA HILLS	350.00
110870	05/23/2023	01574	T A SCHIFSKY & SONS, INC	PO 101213 - BITUMINOUS MATERIALS	2,357.61
	05/23/2023	01574	T A SCHIFSKY & SONS, INC	PO 101213 - BITUMINOUS MATERIALS	162.04
110871	05/23/2023	06461	CUSTOM RENOVATIONS & BUILDERS	ESCROW RELEASE - EROSION CONTROL AT 355	3,500.00
110872	05/23/2023	06421	KHALID ELMASRY	RAIN GARDEN MAINT. REIMBURSEMENT	1,615.63
110873	05/23/2023	03330	HOISINGTON KOEGLER GROUP INC	ZONING ORDINANCE UPDATE	1,493.34
110874	05/23/2023	00857	LEAGUE OF MINNESOTA CITIES	PSHRA MN CHAPTER DUES - TERRIE RAMEAUX	50.00
110875	05/23/2023	01175	CITY OF NORTH ST PAUL	MONTHLY UTILITES - APR 2023	2,978.38
110876	05/23/2023	00001	ONE TIME VENDOR	LANDSCAPE CURBING REIMBURSEMENT	800.00
110877	05/23/2023	00001	ONE TIME VENDOR	CANCEL PASSPORT RENEWAL - REFUND	45.00
110878	05/23/2023	01510	PIONEER PRESS	FINAL PMT - 1902 CTY RD B SUBSCRIPTION	131.07
110879	05/23/2023	06111	QUADIENT FINANCE USA, INC.	POSTAGE - CH POSTAGE MACHINE	1,500.00
	05/23/2023	06111	QUADIENT FINANCE USA, INC.	POSTAGE - 1902 POSTAGE MACHINE	1,000.00
110880	05/23/2023	04256	SHI INTERNATIONAL CORP	CISCO SMARTNET COVERAGE	213.98
					\$ 188,108.14

17 Checks in this report.



**Check Register  
City of Maplewood**

<b>Check</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
110881	05/31/2023	05481	PET FOOD EXPERTS, INC. POLICE K9 FOOD	\$ 895.82
110882	05/31/2023	04845	TENNIS SANITATION LLC RECYCLING FEE - APRIL	72,736.83
110883	05/31/2023	01190	XCEL ENERGY ELECTRIC & GAS UTILITY	9,439.95
	05/31/2023	01190	XCEL ENERGY ELECTRIC & GAS UTILITY	2,547.82
110884	05/31/2023	01047	3M 2,000 7/8" WASHERS - SIGN INSTALLS	165.24
110885	05/31/2023	04848	AVESIS MONTHLY PREMIUM - JUNE	546.63
110886	05/31/2023	05972	BHE COMMUNITY SOLAR, LLC COMM SOLAR GARDEN - MAR 2023	8,950.34
110887	05/26/2023	05843	DVS RENEWAL TABS - 2022 DURANGO V#137396	14.25
110888	05/31/2023	00453	EHLERS, INC. TIF CONSULTING	265.00
110889	05/31/2023	00668	STEVEN HIEBERT RAMSEY COUNTY COURT TRIAL - CN: 19021469	249.65
110890	05/31/2023	01126	NCPERS GROUP LIFE INS. MN MONTHLY PREMIUM - JUNE	688.00
110891	05/31/2023	00449	TYLER TECHNOLOGIES INC ENTERPRISE ERP - CONVERSION	2,800.00
				\$ 99,299.53

**11 Checks in this report.**

**Check Register  
City of Maplewood**

<b>Check</b>	<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
110892	06/06/2023	02411	ALEX AIR APPARATUS INC	337.22
110893	06/06/2023	00393	MN DEPT OF LABOR & INDUSTRY	2,051.68
	06/06/2023	00393	MN DEPT OF LABOR & INDUSTRY	2,000.50
110894	06/06/2023	06084	LINCOLN FINANCIAL GROUP	8,963.27
110895	06/02/2023	00985	METROPOLITAN COUNCIL	364,344.28
110896	06/06/2023	01202	NYSTROM PUBLISHING CO INC	275.00
110897	06/06/2023	02043	OVERHEAD DOOR COMPANY	731.95
110898	06/06/2023	01190	XCEL ENERGY	1,528.72
	06/06/2023	01190	XCEL ENERGY	667.58
	06/06/2023	01190	XCEL ENERGY	466.67
	06/06/2023	01190	XCEL ENERGY	67.90
	06/06/2023	01190	XCEL ENERGY	55.81
110899	06/02/2023	06408	DSL R PROS	5,748.00
110900	06/06/2023	00043	ADAM'S PEST CONTROL INC	325.00
	06/06/2023	00043	ADAM'S PEST CONTROL INC	80.00
110901	06/06/2023	00052	ADVANCED GRAPHIX INC	5,265.00
110902	06/06/2023	05636	BAY WEST LLC	10,833.85
110903	06/06/2023	05786	COLONIAL LIFE PROCESSING CTR	285.02
110904	06/06/2023	05533	KIRVIDA FIRE	1,056.74
	06/06/2023	05533	KIRVIDA FIRE	612.58
110905	06/06/2023	06462	MARIE RIDGEWAY LICSW, LLC	320.00
110906	06/06/2023	03818	MEDICA	218,430.91
110907	06/06/2023	04783	MHSRC/RANGE	1,140.00
110908	06/06/2023	05944	RETIREMENT SOLUTIONS LLC MIDAMERICA ADMINSTRATIVE &	1,857.00
110909	06/06/2023	02923	OAKDALE FIRE DEPARTMENT	193.52
110910	06/06/2023	00001	ONE TIME VENDOR	39.00
110911	06/06/2023	00001	ONE TIME VENDOR	31.01
110912	06/06/2023	06014	REHDER FORESTRY CONSULTING	342.75
110913	06/06/2023	06435	SHARROW LIFTING PRODUCTS	415.00
110914	06/06/2023	06309	SLEEP NUMBER	11,500.70
	06/06/2023	06309	SLEEP NUMBER	665.91
	06/06/2023	06309	SLEEP NUMBER	665.91
110915	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	1,375.70
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	274.40
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	256.96
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	184.67
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	154.89
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	120.86
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	74.06
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	57.05
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	57.05
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	44.47
	06/06/2023	00198	ST PAUL REGIONAL WATER SRVS	35.96
110916	06/06/2023	01836	ST PAUL, CITY OF	2,083.00
110917	06/06/2023	06376	STERICYCLE, INC.	83.20
110918	06/06/2023	05921	TRACKER	10,920.00
110919	06/06/2023	02890	VALLEY LETTERING SIGNS & MORE	312.00
				<u>\$ 657,332.75</u>

28 Checks in this report.

**CITY OF MAPLEWOOD**  
**Disbursements via Debits to Checking account**

Settlement Date	Payee	Description	Amount
6/1/2023	Accela Credit Card Billing	Credit Card Billing Fee	15.00
5/16/2023	Delta Dental	Dental Premium	\$ 3,562.34
5/22/2023	Delta Dental	Dental Premium	\$ 3,429.02
5/23/2023	Delta Dental	Dental Premium	980.00
5/30/2023	Delta Dental	Dental Premium	2,458.45
5/15/2023	Empower - State Plan	PR - Deferred Compensation	27,152.00
5/30/2023	Empower - State Plan	PR - Deferred Compensation	27,209.00
5/26/2023	ICMA (Vantagepointe)	PR - Deferred Compensation	8,681.00
5/26/2023	ICMA (Vantagepointe)	Retiree Health Savings	1,010.00
5/26/2023	Labor Unions	PR - Union Dues	1,959.26
5/26/2023	MidAmerica	HRA Flex Plan - AUL	17,656.30
5/17/2023	MN Dept of Revenue	Fuel Tax	337.16
5/17/2023	MN Dept of Revenue	Sales Tax	590.00
6/1/2023	MN State Treasurer	Drivers License/Deputy Registrar	385.00
5/15/2023	MN State Treasurer	PR - State Payroll Tax	28,756.89
5/30/2023	MN State Treasurer	PR - State Payroll Tax	35,119.83
5/19/2023	Optum Health	DCRP & Flex Plan Payments	3,786.29
5/26/2023	Optum Health	DCRP & Flex Plan Payments	483.95
6/2/2023	Optum Health	DCRP & Flex Plan Payments	1,445.51
5/26/2023	P.E.R.A.	PR - P.E.R.A.	146,127.08
5/26/2023	U.S. Treasurer	PR - Federal Payroll Tax	161,579.09
5/26/2023	US Bank VISA One Card*	Purchasing Card Items	51,770.11
			<u>\$ 524,493.28</u>

\*Detailed listing of VISA purchases is attached.

## Purchasing Card Items

<u>Transaction Date</u>	<u>Posting Date</u>	<u>Merchant Name</u>	<u>Transaction Amount</u>	<u>Name</u>
5/8/2023	5/9/2023	WPY*AMERICAN PUBLIC WORKS	\$729.66	DAVE ADAMS
5/16/2023	5/17/2023	AMZN MKTP US*3U7DX13R3	\$4.99	CHAD BERGO
5/17/2023	5/18/2023	AMZN MKTP US*NM8TW8X13	\$47.15	CHAD BERGO
5/5/2023	5/8/2023	TARGET 00011858	\$30.58	NEIL BRENEMAN
5/14/2023	5/15/2023	AMZN MKTP US*5A5ZO6Q33	\$23.97	NEIL BRENEMAN
5/4/2023	5/8/2023	OFFICEMAX/DEPOT 6164	\$20.18	TROY BRINK
5/5/2023	5/8/2023	MENARDS OAKDALE MN	\$55.53	TROY BRINK
5/5/2023	5/8/2023	SITEONE LANDSCAPE SUPPLY,	\$163.98	TROY BRINK
5/5/2023	5/8/2023	SITEONE LANDSCAPE SUPPLY,	\$244.67	TROY BRINK
5/18/2023	5/19/2023	FARRELL EQUIPMENT&SUPPLY	\$519.96	TROY BRINK
5/11/2023	5/12/2023	SITEONE LANDSCAPE SUPPLY,	\$51.18	BRENT BUCKLEY
5/16/2023	5/18/2023	MENARDS OAKDALE MN	\$164.99	BRENT BUCKLEY
5/8/2023	5/10/2023	OASIS CAFE	\$18.59	DANIEL BUSACK
5/10/2023	5/12/2023	WENDY S 423	\$16.08	DANIEL BUSACK
5/11/2023	5/12/2023	CK HOLIDAY # 03519	\$32.20	DANIEL BUSACK
5/11/2023	5/15/2023	MUDDY COW - OAK PARK HEIG	\$19.07	DANIEL BUSACK
5/15/2023	5/16/2023	GRAFIX SHOPPE	\$165.00	DANIEL BUSACK
5/18/2023	5/19/2023	EMERGENCY AUTO TECH	\$1,649.85	DANIEL BUSACK
5/18/2023	5/19/2023	GRAFIX SHOPPE	\$55.00	DANIEL BUSACK
5/11/2023	5/15/2023	MENARDS OAKDALE MN	\$24.08	SCOTT CHRISTENSON
5/16/2023	5/17/2023	TARGET 00011858	\$23.70	MELINDA COLEMAN
5/18/2023	5/19/2023	PANERA BREAD #601305 P	\$55.51	MELINDA COLEMAN
5/19/2023	5/19/2023	PANERA BREAD #601305 O	\$44.00	MELINDA COLEMAN
5/8/2023	5/9/2023	COSTCO WHSE #1021	\$1,541.21	BRAD DAVISON
5/9/2023	5/10/2023	SAMSClub #6309	\$46.13	BRAD DAVISON
5/9/2023	5/10/2023	COSTCO WHSE #1021	\$157.57	BRAD DAVISON
5/10/2023	5/12/2023	THE HOME DEPOT 2801	\$220.04	BRAD DAVISON
5/16/2023	5/18/2023	THE HOME DEPOT #2801	\$56.95	BRAD DAVISON
5/17/2023	5/19/2023	HOMEDEPOT.COM	\$129.00	BRAD DAVISON
5/17/2023	5/19/2023	HOMEDEPOT.COM	\$81.20	BRAD DAVISON
5/17/2023	5/19/2023	HOMEDEPOT.COM	\$74.43	BRAD DAVISON
5/10/2023	5/11/2023	INTOXIMETERS INC	\$125.00	JOSEPH DEMULLING
5/9/2023	5/10/2023	SAFETY DEPOT	\$423.31	ANDREW ENGSTROM
5/15/2023	5/17/2023	MENARDS 3385	\$31.44	ANDREW ENGSTROM
5/16/2023	5/17/2023	JAMAR TECHNOLOGIES	\$94.00	ANDREW ENGSTROM
5/16/2023	5/17/2023	HOPE HAVEN	\$1,808.72	ANDREW ENGSTROM
5/10/2023	5/11/2023	PIONEER PRESS ADV	\$690.90	CHRISTINE EVANS
5/12/2023	5/15/2023	MANN LAKE LTD	\$46.31	CHRISTINE EVANS
5/8/2023	5/9/2023	CENTURYLINK LUMEN	\$69.68	MYCHAL FOWLDS
5/8/2023	5/9/2023	CENTURYLINK LUMEN	\$199.74	MYCHAL FOWLDS
5/8/2023	5/9/2023	CENTURYLINK LUMEN	\$71.43	MYCHAL FOWLDS
5/16/2023	5/17/2023	CENTURYLINK LUMEN	\$64.13	MYCHAL FOWLDS
5/16/2023	5/17/2023	CENTURYLINK LUMEN	\$69.68	MYCHAL FOWLDS
5/17/2023	5/17/2023	COMCAST CABLE COMM	\$4.58	MYCHAL FOWLDS
5/17/2023	5/18/2023	ZOOM.US 888-799-9666	\$449.82	MYCHAL FOWLDS
5/6/2023	5/8/2023	MSFT * E0500NCDL3	\$8.00	NICK FRANZEN
5/6/2023	5/8/2023	MSFT * E0500NCES3	\$8.00	NICK FRANZEN
5/8/2023	5/9/2023	AMAZON.COM*JJ3GM5KM3 AMZN	\$54.39	NICK FRANZEN
5/8/2023	5/9/2023	AMZN MKTP US*LZ2Z65LI3 AM	\$28.76	NICK FRANZEN
5/9/2023	5/10/2023	DATA CARD	\$1,464.20	NICK FRANZEN
5/11/2023	5/12/2023	MICROSOFT#G023148749	\$13.21	NICK FRANZEN

## Purchasing Card Items

<u>Transaction Date</u>	<u>Posting Date</u>	<u>Merchant Name</u>	<u>Transaction Amount</u>	<u>Name</u>
5/14/2023	5/15/2023	AMZN MKTP US*5386E0GD3	\$81.44	NICK FRANZEN
5/15/2023	5/16/2023	MICROSOFT*ANSWER DESK	\$499.00	NICK FRANZEN
5/17/2023	5/18/2023	AMZN MKTP US	(\$53.46)	NICK FRANZEN
5/18/2023	5/19/2023	AMAZON.COM*KG7ZI8RX3	\$48.99	NICK FRANZEN
5/10/2023	5/11/2023	BLUERIBBON BAIT& TACKLE	\$40.00	TONY GABRIEL
5/10/2023	5/11/2023	CUB FOODS #1599	\$26.97	TONY GABRIEL
5/16/2023	5/17/2023	NATW NATW.ORG	\$312.00	TONY GABRIEL
5/8/2023	5/9/2023	ASPEN MILLS	\$968.55	MICHAEL HAGEN
5/10/2023	5/11/2023	AIRGAS - NORTH	\$267.06	MICHAEL HAGEN
5/8/2023	5/10/2023	THE HOME DEPOT 2801	\$89.97	TAMARA HAYS
5/8/2023	5/10/2023	THE HOME DEPOT #2801	\$25.86	TAMARA HAYS
5/8/2023	5/10/2023	THE HOME DEPOT #2801	\$29.85	TAMARA HAYS
5/11/2023	5/12/2023	SITEONE LANDSCAPE SUPPLY,	\$769.45	TAMARA HAYS
5/12/2023	5/15/2023	RYAN TURF	\$301.44	TAMARA HAYS
5/16/2023	5/17/2023	SITEONE LANDSCAPE SUPPLY,	\$690.00	TAMARA HAYS
5/9/2023	5/10/2023	TARGET 00006197	\$38.92	LINDSAY HERZOG
5/9/2023	5/11/2023	STARBUCKS STORE 57157	\$21.48	LINDSAY HERZOG
5/17/2023	5/19/2023	MENARDS 3385	\$151.42	GARY HINNENKAMP
5/17/2023	5/19/2023	THE HOME DEPOT #2801	\$21.98	GARY HINNENKAMP
5/9/2023	5/10/2023	BLAUER MANUFACTURING	\$444.98	MICHAEL HOEMKE
5/11/2023	5/12/2023	MN LEMA	\$600.00	MICHAEL HOEMKE
5/11/2023	5/12/2023	MN LEMA	\$600.00	MICHAEL HOEMKE
5/11/2023	5/12/2023	MN LEMA	\$600.00	MICHAEL HOEMKE
5/16/2023	5/17/2023	PETSMART # 0461	\$225.98	MICHAEL HOEMKE
5/16/2023	5/17/2023	BLAUER MANUFACTURING	\$889.96	MICHAEL HOEMKE
5/15/2023	5/19/2023	WWW.DALCOONLINE.COM	\$1,618.46	DAVID JAHN
5/9/2023	5/10/2023	AMZN MKTP US*TL0CN7143	\$119.82	MEGHAN JANASZAK
5/17/2023	5/19/2023	ODP BUS SOL LLC # 101090	\$359.64	MEGHAN JANASZAK
5/10/2023	5/11/2023	RED WING SHOE #727	\$303.98	RANDY JOHNSON
5/18/2023	5/19/2023	OAKDALE RENTAL CENTER	\$484.00	TIM JORDAN
5/8/2023	5/10/2023	FAMILY THAI KITCHEN	\$133.13	LOIS KNUTSON
5/12/2023	5/15/2023	CATERING BY KOWALSKIS MOT	\$249.11	LOIS KNUTSON
5/17/2023	5/19/2023	FEDEX398439179200	\$64.27	JASON KUCHENMEISTER
5/9/2023	5/10/2023	PAYPAL *BLACKSMOKES	\$810.00	MICHAEL MALESKI
5/18/2023	5/19/2023	GEAR WASH	\$367.73	MICHAEL MALESKI
5/5/2023	5/8/2023	EXPEDIA 72549966523066	\$586.72	BRAD MCGEE
5/8/2023	5/9/2023	HEJNY RENTAL INC	\$213.00	BRAD MCGEE
5/9/2023	5/10/2023	CUB FOODS #1599	\$34.90	BRETT MERKATORIS
5/12/2023	5/15/2023	THE HOME DEPOT #2801	\$10.98	JASON MLODZIK
5/10/2023	5/11/2023	SQ *IMPRESSION SIGNS AND	\$3,178.00	MICHAEL MONDOR
5/7/2023	5/8/2023	CUB FOODS #1599	\$19.20	RACHEL MURRAY
5/5/2023	5/8/2023	CINTAS CORP	\$68.27	BRYAN NAGEL
5/9/2023	5/10/2023	CINTAS CORP	\$82.94	BRYAN NAGEL
5/10/2023	5/11/2023	CINTAS CORP	\$20.20	BRYAN NAGEL
5/10/2023	5/11/2023	CINTAS CORP	\$144.05	BRYAN NAGEL
5/10/2023	5/11/2023	CINTAS CORP	\$9.15	BRYAN NAGEL
5/10/2023	5/11/2023	CINTAS CORP	\$14.69	BRYAN NAGEL
5/10/2023	5/11/2023	CINTAS CORP	\$39.98	BRYAN NAGEL
5/17/2023	5/18/2023	CINTAS CORP	\$76.95	BRYAN NAGEL
5/17/2023	5/18/2023	CINTAS CORP	\$14.85	BRYAN NAGEL
5/8/2023	5/9/2023	LIFE ASSIST INC	\$343.14	KENNETH POWERS

## Purchasing Card Items

<u>Transaction Date</u>	<u>Posting Date</u>	<u>Merchant Name</u>	<u>Transaction Amount</u>	<u>Name</u>
5/8/2023	5/10/2023	BOUND TREE MEDICAL LLC	\$2,283.36	KENNETH POWERS
5/10/2023	5/11/2023	LIFE ASSIST INC	\$106.20	KENNETH POWERS
5/15/2023	5/16/2023	LIFE ASSIST INC	\$278.96	KENNETH POWERS
5/4/2023	5/8/2023	0391-AUTOPLUS	\$67.52	STEVEN PRIEM
5/5/2023	5/8/2023	POMPS TIRE 021	\$1,282.02	STEVEN PRIEM
5/9/2023	5/10/2023	RESTORATION AND REPAIR	\$150.00	STEVEN PRIEM
5/11/2023	5/12/2023	FACTORY MOTOR PARTS (19)	\$14.08	STEVEN PRIEM
5/11/2023	5/12/2023	FACTORY MOTOR PARTS (19)	\$35.53	STEVEN PRIEM
5/11/2023	5/12/2023	FACTORY MOTOR PARTS (19)	\$35.20	STEVEN PRIEM
5/15/2023	5/16/2023	GRUBERS POWER EQUIPMEN	\$1.88	STEVEN PRIEM
5/15/2023	5/16/2023	KATH FUEL	\$310.00	STEVEN PRIEM
5/15/2023	5/17/2023	0391-AUTOPLUS	\$97.20	STEVEN PRIEM
5/16/2023	5/17/2023	FACTORY MOTOR PARTS (19)	\$259.77	STEVEN PRIEM
5/16/2023	5/18/2023	ZARNOTH BRUSH WORKS INC	\$1,917.50	STEVEN PRIEM
5/17/2023	5/18/2023	METRO PRODUCTS INC	\$16.20	STEVEN PRIEM
5/17/2023	5/19/2023	0391-AUTOPLUS	(\$33.76)	STEVEN PRIEM
5/17/2023	5/19/2023	0391-AUTOPLUS	\$41.14	STEVEN PRIEM
5/17/2023	5/19/2023	AN FORD WHITE BEAR LAK	\$176.09	STEVEN PRIEM
5/18/2023	5/19/2023	POMPS TIRE 021	\$1,264.00	STEVEN PRIEM
5/18/2023	5/19/2023	TURFWERKS - DAVIS EQUIP	\$210.09	STEVEN PRIEM
5/18/2023	5/19/2023	FACTORY MOTOR PARTS (19)	\$7.04	STEVEN PRIEM
5/4/2023	5/8/2023	MINNESOTA OCCUPATIONAL	\$1,654.00	TERRIE RAMEAUX
5/4/2023	5/8/2023	MINNESOTA OCCUPATIONAL	\$356.88	TERRIE RAMEAUX
5/19/2023	5/19/2023	AMZN MKTP US*U77351NS3	\$179.88	MICHAEL RENNER
5/9/2023	5/11/2023	ON SITE SANITATION INC	\$73.43	AUDRA ROBBINS
5/10/2023	5/11/2023	CINTAS CORP	\$85.36	AUDRA ROBBINS
5/12/2023	5/15/2023	ON SITE SANITATION INC	\$5.21	AUDRA ROBBINS
5/15/2023	5/17/2023	ON SITE SANITATION INC	\$2,893.00	AUDRA ROBBINS
5/17/2023	5/18/2023	CINTAS CORP	\$210.08	AUDRA ROBBINS
5/9/2023	5/11/2023	THE HOME DEPOT 2801	\$89.82	ROBERT RUNNING
5/11/2023	5/12/2023	FARRELL EQUIPMENT&SUPPLY	\$39.99	ROBERT RUNNING
5/11/2023	5/15/2023	THE HOME DEPOT #2801	\$26.66	ROBERT RUNNING
5/4/2023	5/8/2023	KWIK TRIP 11600011692	\$12.00	RYAN SCHROEDER
5/9/2023	5/11/2023	SHAMROCKS IRISH NOOK	\$13.60	RYAN SCHROEDER
5/10/2023	5/12/2023	EVEREST EMERGENCY VEHICLE	\$402.59	RYAN SCHROEDER
5/12/2023	5/15/2023	EVEREST EMERGENCY VEHICLE	\$123.16	RYAN SCHROEDER
5/9/2023	5/10/2023	STREICHER'S MO	\$4,643.50	STEPHANIE SHEA
5/11/2023	5/12/2023	CINTAS CORP	\$83.10	STEPHANIE SHEA
5/18/2023	5/19/2023	GALLS	\$520.24	STEPHANIE SHEA
5/6/2023	5/8/2023	AMZN MKTP US*XA4KW3LX3	\$36.95	KAYLA SPANDE
5/9/2023	5/10/2023	CINTAS CORP	\$237.63	KAYLA SPANDE
5/5/2023	5/8/2023	CALIBRE PRESS	\$495.00	JOSEPH STEINER
5/5/2023	5/8/2023	BCA TRAINING EDUCATION	\$125.00	JOSEPH STEINER
5/16/2023	5/17/2023	SP NEXBELT	\$72.00	JOSEPH STEINER
5/17/2023	5/19/2023	THE HOME DEPOT #2801	\$50.86	JORDAN WARDELL
5/4/2023	5/8/2023	MENARDS 3385	\$9.23	MATT WOHRLE
5/5/2023	5/8/2023	MENARDS 3385	\$6.39	MATT WOHRLE
5/5/2023	5/8/2023	AN FORD WHITE BEAR LAK	\$65.50	MATT WOHRLE
5/5/2023	5/8/2023	AN FORD WHITE BEAR LAK	\$66.18	MATT WOHRLE
5/5/2023	5/8/2023	AN FORD WHITE BEAR LAK	\$19.44	MATT WOHRLE
5/9/2023	5/10/2023	WPY*AMERICAN PUBLIC WORKS	\$729.66	MATT WOHRLE

**Purchasing Card Items**

<u>Transaction Date</u>	<u>Posting Date</u>	<u>Merchant Name</u>	<u>Transaction Amount</u>	<u>Name</u>
5/9/2023	5/11/2023	AN FORD WHITE BEAR LAK	\$107.43	MATT WOEHRLE
5/10/2023	5/11/2023	CUMMINS INC - E4	\$242.14	MATT WOEHRLE
5/11/2023	5/15/2023	AN FORD WHITE BEAR LAK	\$109.77	MATT WOEHRLE
5/18/2023	5/19/2023	NAPA STORE 3279016	\$81.50	MATT WOEHRLE
5/6/2023	5/8/2023	AN FORD WHITE BEAR LAK	\$132.16	BOON XIONG
			<u>\$51,770.11</u>	

CITY OF MAPLEWOOD  
EMPLOYEE GROSS EARNINGS REPORT  
FOR THE CURRENT PAY PERIOD

CHECK #	CHECK DATE	EMPLOYEE NAME	AMOUNT	Exp Reimb, Severance, Conversion incl in Amount
	05/26/23	ABRAMS, MARYLEE	\$ 602.85	
	05/26/23	CAVE, REBECCA	530.61	
	05/26/23	JUENEMANN, KATHLEEN	530.61	
	05/26/23	LEE, CHONBURI	530.61	
	05/26/23	VILLAVICENCIO, NICHOLE	530.61	
	05/26/23	COLEMAN, MELINDA	7,954.64	\$ 38.64
	05/26/23	DARROW, MICHAEL	5,551.55	
	05/26/23	KNUTSON, LOIS	3,812.82	
	05/26/23	CHRISTENSON, SCOTT	3,070.84	
	05/26/23	DOUGLASS, TOM	2,458.59	
	05/26/23	JAHN, DAVID	3,164.89	
	05/26/23	LENTINI, LINDSAY	3,036.90	
	05/26/23	RAMEAUX, THERESE	3,992.30	
	05/26/23	AEILTS, LAUREN	2,335.40	
	05/26/23	JACOBSON, CARL	4,435.62	
	05/26/23	PAULSETH, ELLEN	3,536.00	
	05/26/23	RACETTE, THOMAS	3,006.88	
	05/26/23	RUEB, JOSEPH	5,579.05	
	05/26/23	STANLEY, JENNIFER	3,611.40	
	05/26/23	ARNOLD, AJLA	2,430.95	
	05/26/23	CROSS, JULIA	4,749.14	4,308.18
	05/26/23	EVANS, CHRISTINE	2,834.40	
	05/26/23	LARSON, MICHELLE	2,444.81	
	05/26/23	SCHORR, JENNIFER	2,015.39	
	05/26/23	SINDT, ANDREA	4,389.61	
	05/26/23	HANSON, MELISSA	7,778.03	7,301.07
	05/26/23	HOCKBEIN, JUDY	3,648.98	3,157.19
	05/26/23	KRAMER, PATRICIA	6,479.80	6,002.84
	05/26/23	MOY, PAMELA	2,447.11	
	05/26/23	OSTER, ANDREA	17,264.61	16,723.03
	05/26/23	WEAVER, KRISTINE	3,517.38	
	05/26/23	WEISER, PETER	1,561.79	1,136.56
	05/26/23	BENJAMIN, MARKESE	4,324.86	
	05/26/23	BERGERON, ASHLEY	4,989.10	
	05/26/23	BIERDEMAN, BRIAN	6,869.02	
	05/26/23	BURT-MCGREGOR, EMILY	4,919.93	
	05/26/23	BUSACK, DANIEL	5,677.10	
	05/26/23	CLAYTON, STEVEN	5,057.13	
	05/26/23	CONDON, MITCHELL	4,997.40	
	05/26/23	CRUZ, TREANA	2,748.49	
	05/26/23	DEMULLING, JOSEPH	5,358.27	
	05/26/23	DUGAS, MICHAEL	5,278.14	
	05/26/23	FORSYTHE, MARCUS	5,692.55	
	05/26/23	FRITZE, DEREK	4,652.05	
	05/26/23	GABRIEL, ANTHONY	6,111.04	
	05/26/23	GEISELHART, BENJAMIN	5,796.85	
	05/26/23	GIVAND, JONATHAN	4,259.44	
	05/26/23	GREEN, JAMIE	4,203.63	
	05/26/23	HAWKINSON JR, TIMOTHY	4,186.59	
	05/26/23	HENDRICKS, JENNIFER	2,344.00	



CITY OF MAPLEWOOD  
EMPLOYEE GROSS EARNINGS REPORT  
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CHECK #	CHECK DATE	EMPLOYEE NAME	AMOUNT	Exp Reimb, Severance, Conversion incl in Amount
	05/26/23	HER, PHENG	4,220.49	
	05/26/23	HER, TERRELL	7,096.71	
	05/26/23	HOEMKE, MICHAEL	5,278.14	
	05/26/23	JOHNSON, BARBARA	644.00	
	05/26/23	KADEN, JACOB	2,492.35	
	05/26/23	KANDA, MADELINE	4,363.88	
	05/26/23	KIM, WINSTON	4,513.03	
	05/26/23	KONG, TOMMY	5,474.19	
	05/26/23	KRAL, EMMA	780.00	
	05/26/23	KROLL, BRETT	5,256.33	
	05/26/23	KUCHENMEISTER, GINA	2,424.80	
	05/26/23	KUCHENMEISTER, JASON	2,332.00	
	05/26/23	LATOUR, HAYLEY	2,176.22	
	05/26/23	LENERTZ, NICHOLAS	4,076.19	
	05/26/23	LYNCH, KATHERINE	4,313.86	
	05/26/23	MARIN, RAE	6,620.73	
	05/26/23	MARINO, JASON	5,563.81	
	05/26/23	MARK, OLAF	4,868.40	
	05/26/23	MORALES, MARIO	2,251.99	
	05/26/23	MURRAY, RACHEL	4,999.92	
	05/26/23	NYE, MICHAEL	4,964.00	
	05/26/23	PARKER, JAMES	4,632.89	
	05/26/23	PASDO, JOSEPH	7,034.33	
	05/26/23	PETERS, DANIEL	4,465.04	
	05/26/23	QUIRK, JAMES	8,565.94	
	05/26/23	RETHWILL, SCOTT	4,086.28	
	05/26/23	SALCHOW, CONNOR	4,553.69	
	05/26/23	SANCHEZ, ISABEL	7,027.21	
	05/26/23	SHEA, STEPHANIE	2,962.86	
	05/26/23	STARKEY, ROBERT	5,435.17	
	05/26/23	STEINER, JOSEPH	5,278.14	
	05/26/23	STOCK, AUBREY	4,868.38	
	05/26/23	SUEDKAMP, ADAM	4,721.04	
	05/26/23	SWETALA, NOAH	4,718.42	
	05/26/23	TAUZELL, BRIAN	8,327.29	2,445.45
	05/26/23	WEAVER, TAWNY	7,020.52	
	05/26/23	WENZEL, JAY	4,749.27	
	05/26/23	WIETHORN, AMANDA	4,634.19	
	05/26/23	XIONG, KAO	4,861.00	
	05/26/23	XIONG, PETER	7,181.20	
	05/26/23	XIONG, TUOYER	4,312.43	
	05/26/23	YANG, THANG	8,777.47	
	05/26/23	ZAPPA, ANDREW	5,179.84	
	05/26/23	BARRETTE, CHARLES	4,811.79	
	05/26/23	BAUMAN, ANDREW	4,114.84	
	05/26/23	BEITLER, NATHAN	4,380.43	
	05/26/23	CAMPBELL, MACLANE	3,479.77	
	05/26/23	COOK, NICKLAUS	3,407.63	
	05/26/23	COOK, TANNER	3,407.63	
	05/26/23	CRAWFORD JR, RAYMOND	3,824.43	

CITY OF MAPLEWOOD  
EMPLOYEE GROSS EARNINGS REPORT  
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	05/26/23	CRUMMY, CHARLES	4,238.26	
	05/26/23	DABRUZZI, THOMAS	3,949.24	
	05/26/23	DAVISON, BRADLEY	3,496.03	
	05/26/23	HAGEN, JOHN	3,338.40	
	05/26/23	HAGEN, MICHAEL	3,777.15	
	05/26/23	HALWEG, JODI	4,428.03	
	05/26/23	HANG, RYAN	468.00	
	05/26/23	HAWTHORNE, ROCHELLE	4,428.03	
	05/26/23	KUBAT, ERIC	4,632.80	
	05/26/23	LANDER, CHARLES	3,680.43	
	05/26/23	LANIK, JAKE	3,586.51	
	05/26/23	MALESKI, MICHAEL	3,790.61	
	05/26/23	MCGEE, BRADLEY	3,901.07	
	05/26/23	MERKATORIS, BRETT	4,009.90	
	05/26/23	MONDOR, MICHAEL	6,494.84	
	05/26/23	NEILY, STEVEN	5,949.58	
	05/26/23	NELSON, GRADON	5,149.00	
	05/26/23	NIELSEN, KENNETH	3,849.69	
	05/26/23	NOVAK, JEROME	4,101.09	
	05/26/23	POWERS, KENNETH	5,760.05	200.00
	05/26/23	SCHROEDER, RYAN	4,806.40	
	05/26/23	SEDLACEK, JEFFREY	4,739.80	
	05/26/23	SHIELDS, RUSSELL	3,338.40	
	05/26/23	SKARA, MICHAEL	3,338.40	
	05/26/23	SOHRWEIDE, TYSON	3,422.57	
	05/26/23	SPANDE, KAYLA	2,480.19	
	05/26/23	WARDELL, JORDAN	3,787.24	
	05/26/23	WILLIAMSON, MICHAEL	3,577.23	
	05/26/23	WILSON, DAMARI	604.50	
	05/26/23	ZAPPA, ERIC	3,777.15	
	05/26/23	CORTESI, LUANNE	2,444.82	
	05/26/23	JANASZAK, MEGHAN	3,604.66	
	05/26/23	BRINK, TROY	3,702.81	
	05/26/23	BUCKLEY, BRENT	2,851.90	
	05/26/23	EDGE, DOUGLAS	2,894.52	
	05/26/23	HERBST, JONATHAN	2,276.89	
	05/26/23	JORDAN, TIMOTHY	2,211.41	
	05/26/23	MEISSNER, BRENT	2,849.59	
	05/26/23	MLODZIK, JASON	2,545.69	
	05/26/23	NAGEL, BRYAN	4,767.00	
	05/26/23	RUNNING, ROBERT	3,346.53	
	05/26/23	TEVLIN, TODD	2,886.21	
	05/26/23	BURLINGAME, NATHAN	3,491.20	
	05/26/23	DUCHARME, JOHN	3,555.82	
	05/26/23	ELIASON, PETER	3,159.39	
	05/26/23	ENGSTROM, ANDREW	3,551.20	
	05/26/23	JAROSCH, JONATHAN	4,798.23	
	05/26/23	LINDBLOM, RANDAL	14,525.70	11,564.60
	05/26/23	LOVE, STEVEN	6,259.68	
	05/26/23	STRONG, TYLER	3,469.79	

CITY OF MAPLEWOOD  
EMPLOYEE GROSS EARNINGS REPORT  
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CHECK #	CHECK DATE	EMPLOYEE NAME	AMOUNT	Exp Reimb, Severance, Conversion incl in Amount
	05/26/23	ZIEMAN, SCOTT	627.00	
	05/26/23	GERNES, CAROLE	2,989.79	
	05/26/23	GORACKI, CECELIA	15.00	
	05/26/23	JORGENSEN, SETH	45.50	
	05/26/23	MCKANE, QUINN	65.00	
	05/26/23	FRIBERG, DAVID	2,325.29	
	05/26/23	HAYS, TAMARA	3,391.17	
	05/26/23	HINNENKAMP, GARY	2,999.02	
	05/26/23	NAUGHTON, JOHN	3,290.07	
	05/26/23	ORE, JORDAN	2,960.79	
	05/26/23	STOKES, KAL	2,507.69	
	05/26/23	BEGGS, REGAN	2,680.89	
	05/26/23	HAMMOND, ELIZABETH	2,651.63	
	05/26/23	JOHNSON, ELIZABETH	2,577.79	
	05/26/23	JOHNSON, RANDY	4,798.23	
	05/26/23	KROLL, LISA	2,447.11	
	05/26/23	PARR, DANETTE	6,569.10	
	05/26/23	FINWALL, SHANN	4,316.50	
	05/26/23	MARTIN, MICHAEL	4,539.11	
	05/26/23	EVANS, MATTHEW	1,628.00	
	05/26/23	LENTZ, DANIEL	3,412.19	
	05/26/23	THIENES, PAUL	1,334.06	
	05/26/23	WESTLUND, RONALD	2,924.99	
	05/26/23	YOUNG, MATTHEW	2,821.61	
	05/26/23	WELLENS, MOLLY	2,657.30	
	05/26/23	BRENEMAN, NEIL	3,604.66	
	05/26/23	GORACKI, GERALD	329.75	
	05/26/23	MOORE, PATRICK	117.00	
	05/26/23	ROBBINS, AUDRA	4,825.73	
	05/26/23	BERGO, CHAD	3,929.81	
	05/26/23	SCHMITZ, KEVIN	2,549.29	
	05/26/23	SHEERAN JR, JOSEPH	4,615.93	
	05/26/23	ADAMS, DAVID	2,969.90	
	05/26/23	JENSEN, JOSEPH	2,738.49	
	05/26/23	JONES, DONALD	2,979.31	
	05/26/23	SCHULTZ, SCOTT	4,825.73	
	05/26/23	WILBER, JEFFREY	2,876.59	
	05/26/23	COUNTRYMAN, BRENDA	1,840.00	
	05/26/23	JOHNSON, BRIANNE	750.50	
	05/26/23	PRIEM, STEVEN	3,134.12	
	05/26/23	WOEHRLE, MATTHEW	3,196.80	
	05/26/23	XIONG, BOON	2,847.29	
	05/26/23	FOWLDS, MYCHAL	5,609.61	
	05/26/23	FRANZEN, NICHOLAS	4,678.06	
	05/26/23	GERONSIN, ALEXANDER	3,424.07	
	05/26/23	RENNER, MICHAEL	3,726.69	
			<u>\$ 771,067.71</u>	<u>\$ 52,877.56</u>

**CITY COUNCIL STAFF REPORT**

Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Shann Finwall, AICP, Environmental Planner

**PRESENTER:** Shann Finwall, AICP, Environmental Planner

**AGENDA ITEM:** Resolution Approving the Capital Region Watershed District Local Government Unit Delegation

**Action Requested:**  Motion  Discussion  Public Hearing

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

**Policy Issue:**

The Minnesota Wetland Conservation Act of 1991 requires Local Government Units to implement the rules and regulations promulgated by the Board of Water and Soil Resources pertaining to wetland draining, filling and excavation. Minnesota Rules 8420.0200, Subpart 1, Item E allows a city to delegate the implementation of chapter 8420 and the act to another governmental entity by the passage of a resolution.

**Recommended Action:**

Motion to approve the attached resolution regarding the administration of the Minnesota Wetland Conservation Act delegating Capitol Region Watershed District as the Local Government Unit.

**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

Delegating Capitol Region Watershed District as the Local Government Unit is consistent with the delegation of the City's other two watershed districts. Capitol Region Watershed District has the expertise and resources to implement the rules and regulations promulgated by the Board of Water and Soil Resources pertaining to wetland draining, filling, and excavation.

**Background:****Wetland Conservation Act**

The purpose of the Wetland Conservation Act (WCA) is to:

1. achieve no net loss in the quantity, quality, and biological diversity of Minnesota's existing wetlands, increase the quantity, quality, and biological diversity of Minnesota's wetlands by restoring or enhancing diminished or drained wetlands; and
2. avoid direct or indirect impacts from activities that destroy or diminish the quantity, quality, and biological diversity of wetlands; and
3. replace wetland values where avoidance of activity is not feasible and prudent.

Local Government Units (LGU) administer the WCA. In Maplewood, the LGU is the City Council and their delegates. LGUs are responsible for making decisions on applications made under the Wetland Conservation Act including wetland delineations and review, no net wetland loss determination, construction activities that impact wetlands, etc. The LGU must provide knowledgeable and trained staff with expertise in water resource management to manage the program or secure a qualified delegate.

**Watershed Districts**

There are three watershed districts located within Maplewood's boundaries – Capitol Region, Ramsey-Washington Metro, and Valley Branch. The attached wetland map identifies the boundaries of each watershed district in Maplewood. The portion of the Capitol Region Watershed District (CRWD) located in Maplewood is generally on the City's west side, west of McMenemy Road, south of County Road B, east of Rice Street, and north of Larpenteur Avenue.

Maplewood designated the delegation of LGU to Ramsey-Washington Metro and Valley Branch watershed districts in the 1993. CRWD, however, formed in 1998 and was unavailable for delegation due to staff and time constraints on the new organization. Within their watershed district, Capitol Region is the LGU for Falcon Heights and Roseville, St. Paul is the LGU within their boundaries and has a water resources coordinator that administers the WCA, and Lauderdale remains their own LGU and pays a consultant to do the work. Maplewood is the remaining city within the district without delegation or dedicated staffing.

**Capitol Region Watershed District**

Maplewood and its staff are currently responsible for making decisions on the WCA within the portion of the City located in the CRWD including wetland delineations and review, no net wetland loss determination, construction activities that impact wetlands, etc. Maplewood has qualified staff to administer the program; however, there are no wetland specialists on staff.

CRWD has the expertise and resources to implement the rules and regulations promulgated by the Board of Water and Soil Resources. They adopted water quality and stormwater management rules in 2006 and issue permits for: 1) Stormwater Management; 2) Flood Control; 3) Wetland Management; 4) Erosion and Sediment Control; 4) Illicit Discharge and Connection. Additionally, CRWD has completed a 2021 – 2030 Watershed Management Plan that guides their actions in a coordinated, thoughtful, and effective manner. Throughout the execution of the Plan, CRWD will incorporate the following themes into its operations, programs, and projects: 1) Bring Water Back; 2) Rain as a Resource; 3) Climate Change and Resilience; 4) Community Equity and Engaging Underrepresented Groups; 5) Recreation; 6) Quality of Life; 7) Partnerships; 8) Innovation; and 9) Adaptive Management.

## **Maplewood Wetland Ordinance**

Maplewood's wetland ordinance is more restrictive than the CRWD rules in many areas, including wetland buffer requirements. CRWD has a 25-foot minimum buffer required around wetlands, while Maplewood has a 50 to 100-foot minimum buffer depending on wetland classification. The LGU delegation would not impact the City's ability to administer the wetland ordinance, but would create consistency with the ordinance which refers to the "applicable watershed district" in several areas. The LGU delegation would not change how Maplewood and CRWD issue permits. CRWD would do all WCA noticing and paperwork, which would support permitting for both organizations. The benefits for the City include less paperwork/workload related to wetlands, provides consistency between all areas of the City, and makes the CRWD portion of the City consistent with the City wetland ordinance.

## **Commission Review**

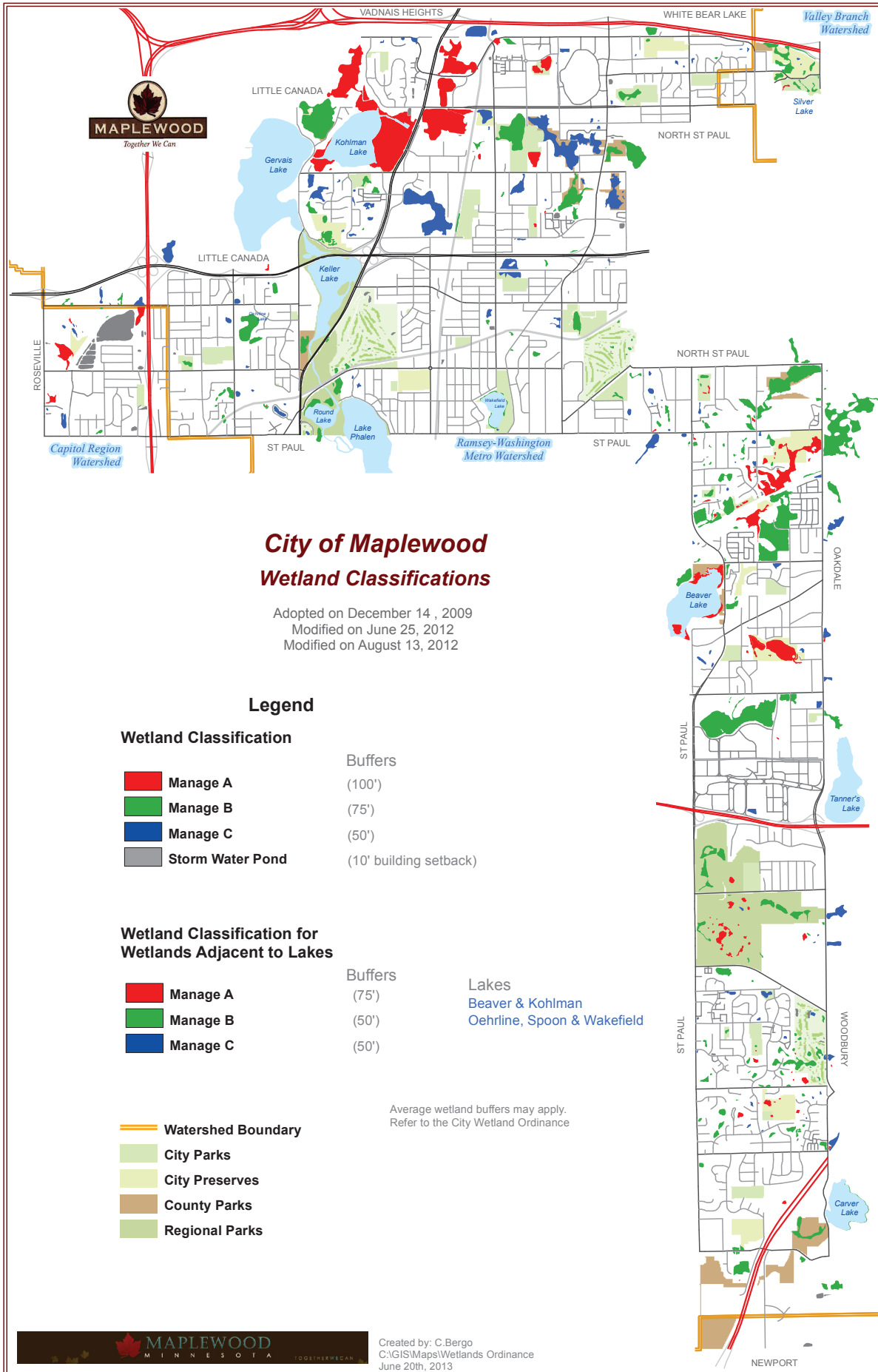
On October 25, 2022, the Environmental and Natural Resources Commission recommended approval of the attached resolution that authorizes the administration of the WCA, delegating Capitol Region Watershed District as the LGU.

## **Attachments:**

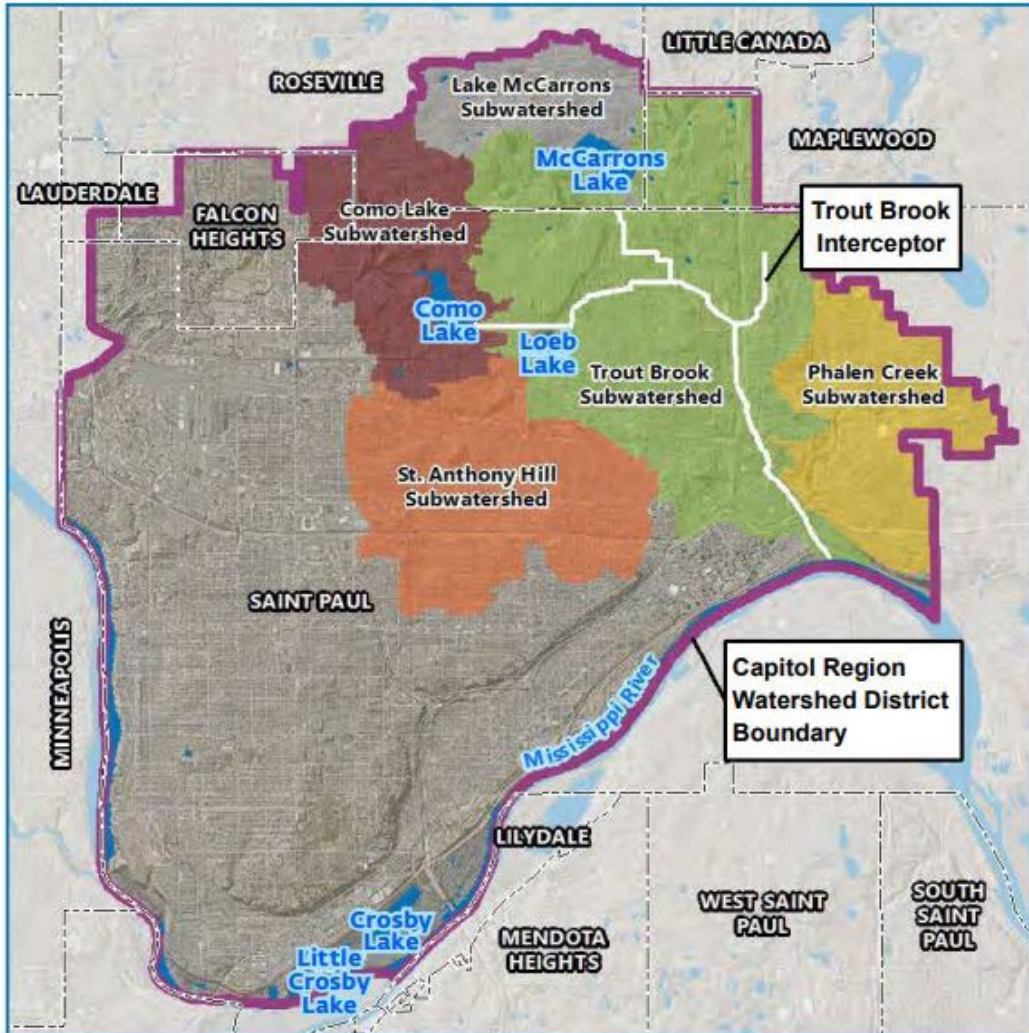
1. Maplewood Wetland Map
2. Capitol Region Watershed District Map
3. Map of Area Included in the Local Government Unit Designation to Capitol Region Watershed District
4. Resolution Regarding the Administration of the Minnesota Wetland Conservation Act Delegating Capital Region Watershed District as the Local Government Unit

## **Links:**

1. Capitol Region Watershed District
  - a. Management Plan (<https://www.capitolregionwd.org/watershed-management-plan/>)
  - b. Rules (<https://www.capitolregionwd.org/permits/watershed-rules/>)

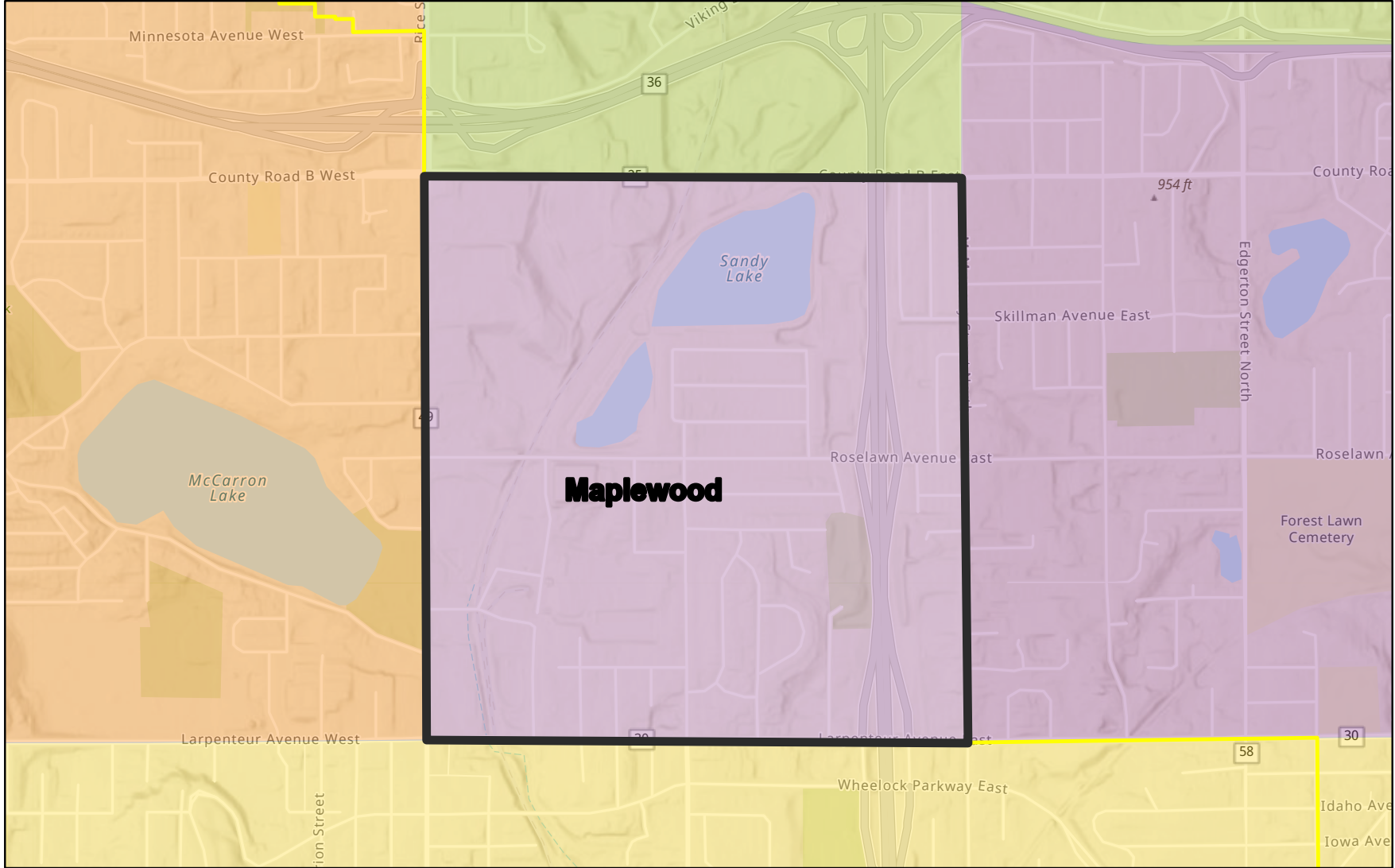


# Capitol Region Watershed District Map



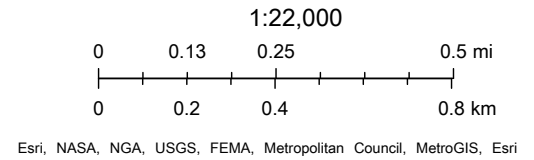


# Capitol Region Watershed District Boundaries within Maplewood



3/21/2022

- Boundaries - Capitol Region Watershed District
- MAPLEWOOD
- ROSEVILLE
- LITTLE CANADA
- ST. PAUL



**RESOLUTION REGARDING THE ADMINISTRATION  
OF THE MINNESOTA WETLAND CONSERVATION ACT DELEGATING CAPITOL REGION  
WATERSHED DISTRICT AS THE LOCAL GOVERNMENT UNIT**

**WHEREAS**, the Minnesota Wetland Conservation Act of 1991 (WCA) requires local government units (LGUs) to implement the rules and regulations promulgated by the Board of Water and Soil Resources (BWSR) pertaining to wetland draining, filling and excavation; and

**WHEREAS**, Minnesota Rules, chapter 8420 have been adopted by BWSR in accordance with the rulemaking provisions of Minnesota Statutes, chapter 14, for the purpose of implementing WCA; and

**WHEREAS**, Minnesota Rules 8420.0200, Subpart 1, Item E allows a county, city, or town to delegate implementation of chapter 8420 and the act to another governmental entity by the passage of resolutions by both parties; and

**WHEREAS**, both parties must provide notice to BWSR, the Department of Natural Resources, and the Soil and Water Conservation District of the delegation, including a copy of the resolution and a description of the applicable geographic area, within 15 business days of adoption of the resolution.

**THEREFORE, BE IT RESOLVED** by the City of Maplewood City Council that the authority and administrative responsibility to implement WCA as the LGU within the legal boundaries of the City of Maplewood is hereby delegated to Capitol Region Watershed District as of June 12, 2023 in accordance with Minnesota Rules, Chapter 8420.

Passed by the Maplewood City Council on  
June 12, 2023

\_\_\_\_\_  
Marylee Abrams, Mayor

Attest:

\_\_\_\_\_  
Andrea Sindt, City Clerk

**CITY COUNCIL STAFF REPORT**

Meeting Date June 12, 2023

**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 the Church of the Presentation of the Blessed Virgin Mary, 1725 Kennard Street

**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 Church of the Presentation of the Blessed Virgin Mary. Approval of the request would allow lawful gambling activity to be conducted during the church's Fall Festival, held September 16-17, 2023.

**Recommended Action:**

Motion to approve the Local Lawful Gambling permit for Church of the Presentation of the Blessed Virgin Mary for September 16-17, 2023.

**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 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Andrea Sindt, City Clerk  
Ron Batty, City Attorney

**PRESENTER:** Andrea Sindt

**AGENDA ITEM:** Resolution Establishing Administrative Penalties Regarding Violations of Tobacco License, Maplewood Tobacco LLC, 2251 Larpenteur Ave E

**Action Requested:**  Motion  Discussion  Public Hearing

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

**Policy Issue:**

On May 22, 2023, the city council held a hearing regarding the third tobacco violation for Maplewood Tobacco, LLC located at 2251 Larpenteur Avenue E. After consideration of all components, the city council directed staff to prepare a resolution consistent with their findings and conclusions to be brought back to the June 12, 2023 meeting for adoption. The resolution imposes a penalty of \$1,000 and suspends their tobacco license for seven calendar days beginning on June 13, 2023 through June 19, 2023 during which the licensee is prohibited from selling or offering to sell any licensed products at this location.

**Recommended Action:**

Motion to adopt the resolution establishing administrative penalties regarding violations of tobacco license for Maplewood Tobacco, LLC at 2251 Larpenteur Avenue E.

**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

**Background:**

After receiving notice of a third tobacco violation for Maplewood Tobacco, LLC at 2251 Larpenteur Avenue E, the city council conducted a hearing on May 22, 2023 on the violations and

administrative penalties. All parties were allowed to present their position and ask questions. City council directed staff to prepare a resolution consistent with the findings and conclusions which was determined after considering all testimony and supporting materials.

The findings concluded that a third violation did occur in December, 2022 under City Code section 14-1375 and within 36 months of an initial violation. Therefore, per City Code section 14-1378, an administrative penalty of \$1,000 is payable within 30 days and the tobacco license is suspended for the minimum seven days beginning on Tuesday, June 13, 2023 through Monday, June 19, 2023.

During the suspension of the tobacco license, the selling or offering to sell of tobacco, tobacco-related devices, electronic delivery devices, and nicotine or lobelia delivery products are prohibited as stated in city code and state statute.

**Attachments:**

1. Resolution

**CITY OF MAPLEWOOD, MINNESOTA**

**RESOLUTION ESTABLISHING ADMINISTRATIVE PENALTIES  
REGARDING VIOLATIONS OF TOBACCO LICENSE  
FOR MAPLEWOOD TOBACCO, LLC AT 2251 LARPEN TEUR AVENUE E**

**WHEREAS**, the city of Maplewood (the “City”) has issued a license (the “License”) for the sale of tobacco, tobacco-related devices, electronic delivery devices and nicotine or lobelia delivery products (“Licensed Products”) to Maplewood Tobacco, LLC (the “Licensee”) at 2251 Larpenteur Avenue E (the “Retail Establishment”); and

**WHEREAS**, issuance of the License and regulation of the sale of Licensed Products is authorized and subject to the restrictions of Minnesota Statutes, Chapter 461 and Maplewood city code sections 14-1371 through 14-1380 (the “City Code”); and

**WHEREAS**, on April 20, 2021, the Licensee was found by the Minnesota Department of Revenue to have contraband Licensed Products at the Retail Establishment and, after failure by the Licensee to seek judicial review, the seized Licensed Products were forfeited to the state; and

**WHEREAS**, on October 22, 2021, the Licensee failed a compliance check conducted by the Maplewood Police Department at the Retail Establishment by selling Licensed Products to an individual under the age of 21; and

**WHEREAS**, on December 13, 2022, the Licensee was again found by the Minnesota Department of Revenue to have contraband Licensed Products at the Retail Establishment and the seized Licensed Products were again forfeited to the state following the Licensee’s failure to seek judicial review; and

**WHEREAS**, City Code section 14-1375 provides that it is a violation of City Code for any person to sell or offer to sell any Licensed Products:

- (1) To a person under the age of 21; and

\* \* \* \* \*

- (6) To any other person, in any other manner or form prohibited by federal or state law or regulation, or by local ordinance; and

**WHEREAS**, City Code section 14-1378 provides “For a third or subsequent violation at the same location within 36 months after the initial violation, an administrative penalty of \$1,000 must be imposed, and the licensee’s authority to sell licensed products at that location must be suspended for not less than seven days and may be revoked”; and

**WHEREAS**, notice was given to the Licensee by letter dated April 13, 2023 that the Maplewood city council would conduct a hearing on the violations and administrative penalty at its regular city council meeting of May 22, 2023; and

**WHEREAS**, an attorney representing the Licensee submitted a letter dated May 18, 2023 detailing the Licensee’s position on the matter, which letter was forwarded to members of the city council on May 19, 2023; and

**WHEREAS**, on May 22, 2023 the city council conducted a hearing on the matter, at which hearing the Licensee and his attorney addressed the city council; and

**WHEREAS**, after considering the written and oral testimony of the Licensee and his attorney, the staff report and supporting materials presented by the city clerk, the comments by the city attorney and following an opportunity to ask questions of the participants at the hearing and to discuss the matter among themselves, the city council articulated their views and directed that a resolution consistent with their findings and conclusions be prepared and brought to the meeting of June 12, 2023 for adoption.

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

1. The incidents of April 20, 2021, October 22, 2021 and December 13, 2022 involving the Licensee at the Retail Establishment cited in the above Recitals each constitute a violation of City Code section 14-1375 and occurred within 36 months of one another.
2. In accordance with City Code section 14-1378, an administrative penalty of \$1,000 is hereby imposed on the Licensee, which penalty must be paid within 30 calendar days of the adoption of this resolution.
3. In accordance with City Code section 14-1378, the License is also hereby suspended for seven calendar days beginning on Tuesday, June 13, 2023 and extending through Monday, June 19, 2023. During the period of suspension, the Licensee is prohibited from selling or offering to sell any Licensed Products from the Retail Establishment.
4. City staff are directed to bring any future violations by the Licensee of any law or regulation regarding License Products at the Retail Establishment to the attention of the city council for consideration of additional administrative penalties.

Dated: June 12, 2023.

\_\_\_\_\_  
Marylee Abrams, Mayor

ATTEST:

\_\_\_\_\_  
Andrea Sindt, City Clerk

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager  
**REPORT FROM:** Brian Bierdeman, Public Safety Director  
**PRESENTER:** Brian Bierdeman, Public Safety Director  
**AGENDA ITEM:** Purchase of Three 2023 Marked Police Vehicles

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

**Policy Issue:**

The Police Department is in need of replacing three vehicles in the marked patrol fleet. The purchase of the three marked police vehicles is in the Capital Improvement Plan (CIP) for 2023. The department's current fleet is aging and three vehicles are due for replacement. City Council approval is required to purchase these new vehicles.

**Recommended Action:**

Motion to approve the purchase of three 2023 marked Dodge Durango AWD patrol vehicles.

**Fiscal Impact:**

Is There a Fiscal Impact?     No     Yes, the true or estimated cost is \$115,086.

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

Ensuring the department's fleet is reliable and that the department has an adequate number of marked patrol vehicles.

**Background:**

Minnesota police departments are able to place orders for squad cars in conjunction with the State of Minnesota and many other municipal departments from a state bid awarded to Dodge of Burnsville in Burnsville, MN. By utilizing the state bid process, the City of Maplewood can purchase the Dodge vehicles at a reduced price. This purchase will ensure that the department's fleet is reliable and that an adequate number of marked patrol vehicles are available for officers to respond to emergency calls.



The 2023 Dodge Durango AWD Pursuit (SUV) price is \$38,362.00 per vehicle.

**Attachments:**

1. 2023 Dodge Durango SUV purchase specification worksheet

Date: 09/19/22

# Purchaser

Dodge of Burnsville  
 12101 Hwy 35W South  
 Todd Prissel  
 tprissel@dodgeofburnsveille.com  
 952-767-2702

**State Contract # 184131**

Allow TBD weeks for delivery from order date  
 Order Cutoff TBD

## 2023 Durango Pursuit AWD

Note: Please select options

**Options**

### V6 WDEE75 2BZ Package

Base Vehicle Contract Price

\$ 37,488.00

Extra OEM Key From Dealer

EDK

\$245

\$-

**Functional Packages:**

**Copy and Paste Price to add options**

Technology Group	ADG	\$ 2,412.00	
Skid Plate Group	ADL	\$ 297.00	
18X8.0 Painted Aluminum Wheels	WP1	\$ 351.00	

**Additional Features**

Floor Carpet	CKD	\$ 125.00	
Full Length Floor Console	CUF	\$ 297.00	
Police Floor Console	CUG	\$ 856.00	
Deactivate Rear Doors/Windows	CW6	\$ 77.00	\$ 77.00
Door/Window Activation Kit	CW7	\$ 103.00	
Entire Fleet Alike Key (FREQ 2)	GXA	\$ 145.00	
Entire Fleet Alike Key (FREQ 3)	GXE	\$ 145.00	
Entire Fleet Alike Key (FREQ 1)	GXF	\$ 145.00	\$ 145.00
Entire Fleet Alike Key (FREQ 4)	GXG	\$ 145.00	
Power Liftgate	JRC	\$ 395.00	
Black Right LED Spot Lamp	LNA	\$ 522.00	
Black Left LED Spot Lamp	LNF	\$ 549.00	\$ 549.00
Security Alarm	LSA	\$ 153.00	
Delete Liftgate Badge	MT8	\$ -	
Uconnect 5 Nav w 10.1" Display (USA)	UBN	\$ 986.00	
4 Additional Key Fobs	XCS	\$ 103.00	\$ 103.00
Passenger Side Ballistic Door Panel	XDG	\$ 2,340.00	
Driver Side Ballistic Door Panel	XDV	\$ 1,448.00	
Front & Rear Wire Harness	XPW	\$ 1,440.00	

**Seat Options**

Cloth Bucket Seats W/Rear Vinyl/Black	A7X9	\$ 121.00	
Cloth Bucket Seats w/ Shift Insert/Black	C5X9	\$ -	X

**Color Options**

Baltic Grey Metallic Clear Coat	PAS	\$ 356.00	
Blu By You Clear Coat	PBU	\$ 505.00	
DB Black Clear Coat	PXJ	\$ -	X
Destroyer Grey Clear Coat	PDN	\$ 356.00	
Ember Pearl Coat	PHC	\$ 356.00	

Date: 09/19/22

## Purchaser

Dodge of Burnsville  
12101 Hwy 35W South  
Todd Prissel  
geofburnsveille.com  
952-767-2702

Flame Red Clear Coat	PR4	\$ 505.00	
Frostbite Pear Coat	PCA	\$ 356.00	
Michigan State Police Blue	P79	\$ 505.00	
Midnight Sky	PCQ	\$ 356.00	
Octane Red Pearl Coat	PRV	\$ 356.00	
Ranger Clear Coat	P82	\$ 505.00	
Silver Metallic Clear Coat	PSE	\$ 356.00	
White Knuckle Clear Coat	PW7	\$ -	
<b>Dealer Installed Options</b>			
Engine Block Heater	DBH	\$ 310.00	
3 Lock Remote Start	DRS	\$ 640.00	
<b>Total Delivered Price with options Per Contract</b>			<b>\$ 38,362.00</b>

**Dodge Of Burnsville**

12101 Hwy 35W South  
Burnsville MN 55337  
Todd Prissel  
tprissel2dodgeofburnsville.co  
**952-767-2702**

Date: 09/19/22

# Purchaser

Dodge of Burnsville  
12101 Hwy 35W South  
Todd Prissel  
tprissel@dodgeofburnsveille.com  
952-767-2702

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager

**REPORT FROM:** Steven Love, Director of Public Works/City Engineer  
Jon Jarosch, Assistant City Engineer

**PRESENTER:** Steven Love

**AGENDA ITEM:** Reimbursement Agreement and Release of Claims for 2693 Red Splendor Circle East

**Action Requested:**  Motion       Discussion       Public Hearing

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

**Policy Issue:**

The City Council will consider entering into a Reimbursement Agreement and Release of Claims for 2693 Red Splendor Circle East.

**Recommended Action:**

Motion to approve the attached Reimbursement Agreement and Release of Claims for 2693 Red Splendor Circle East and direct the Mayor and City Manager to sign the agreement. Minor revisions as approved by the City Attorney are authorized as needed.

**Fiscal Impact:**

Is There a Fiscal Impact?     No     Yes, the true or estimated cost is \$8,400.00

    Financing source(s):     Adopted Budget     Budget Modification     New Revenue Source  
    Use of Reserves     Other: The cost of this reimbursement agreement is to be financed through the Environmental Utility Fund.

**Strategic Plan Relevance:**

Community Inclusiveness       Financial & Asset Mgmt       Environmental Stewardship

Integrated Communication       Operational Effectiveness       Targeted Redevelopment

**Background:**

In 2008, the City performed a project to install drainage improvements at 2693 Red Splendor Circle East in response to drainage concerns brought forth by the property owners. In 2013, the City and Owners entered into an agreement concerning these improvements. The agreement stated, among other things, that the City would be responsible for the maintenance of raingardens at this property.

In May of 2020, the property owners notified the City that maintenance was required by agreement, and that the City had not performed maintenance between 2014 and 2020. Beginning in May of 2020, the City worked with the property owner to reimburse them for expenses related to maintaining the raingardens from that point forward.

The property owners have requested that the City reimburse them for the costs they occurred in maintaining the gardens themselves between 2014 and May of 2020. An agreement has been reached with the property owners for the payment of the reimbursement claim in exchange for the full settlement of all claims the property owners may have in regards to this matter.

The City Attorney has reviewed the attached agreement. Staff recommends the City Council approve and enter into the agreement and release of claims with the owners at 2693 Red Splendor Circle East.

**Attachments:**

1. Reimbursement Agreement and Release of Claims

## REIMBURSEMENT AGREEMENT AND RELEASE OF CLAIMS

THIS REIMBURSEMENT AGREEMENT AND RELEASE OF CLAIMS (the “Agreement”) is entered into as of the \_\_\_\_ day of \_\_\_\_\_, 202\_ (the “Effective Date”) by and between the city of Maplewood, a municipal corporation under the laws of Minnesota (the “City”) and Khalid Elmasry and Amal M. Shoman (the “Owners”). The City and the Owners may be referred to hereinafter as a Party or as the Parties.

### RECITALS

- A. In 2008 the City undertook a project to install drainage improvements in response to concerns the Owners were experiencing at their property at 2693 Red Splendor Circle E, Maplewood, MN, (“the Property”), which is legally described as follows:  
     New Century Lot 10, Block 5, Ramsey County, Minnesota  
     PID 13.28.22.11.0062
- B. On November 9, 2013, the City and the Owners entered into an agreement concerning said drainage improvements (“the Original Agreement”).
- C. The Original Agreement detailed the maintenance responsibilities of the City and the Owners regarding the drainage improvements on the Property.
- D. The Original Agreement stipulated, among other things, that the City would be responsible for future maintenance of the raingardens installed on the Property as part of the improvements.
- E. Between 2014, when maintenance was first required, and 2020, the City did not maintain the raingardens at the Property. The Owners maintained the raingardens at their expense during that period.
- F. Since May 2020, the City has accepted its maintenance responsibility by reimbursing the Owners for expenses incurred in hiring and paying a contractor to maintain the raingardens.
- G. The Owners have requested that the City reimburse them for the costs they incurred maintaining the raingardens from 2014 until the City assumed maintenance responsibility in 2020 (the “Reimbursement Claim”).
- H. The Parties have discussed the matter and reached an agreement for the payment of the Reimbursement Claim in exchange for the full compromise and settlement of all claims the Owners may have arising from or relating to the

maintenance of the raingardens for the years 2014 through 2020 or arising out of or in connection with the Reimbursement Claim identified above.

**NOW THEREFORE**, for good and valuable consideration, the Parties agree as follows:

**AGREEMENT**

**1. PAYMENT OF REIMBURSEMENT CLAIM.**

The City agrees to pay the Owners \$8,400 (the "Settlement Payment") in full satisfaction of the Reimbursement Claim. The Owners agree that the Settlement Payment fully settles their claims for reimbursement for the work they performed from 2014 to 2020 in maintaining the raingardens at the Property. The City agrees to make the Settlement Payment to the Owners within 30 days of the Effective Date.

**2. RELEASE OF CLAIMS.**

In consideration of the City paying the Settlement Payment, the sufficiency of which the Owners acknowledge, the Owners hereby unconditionally release and forever discharge the City, and its elected officials, officers, directors, assigns and insurers, from any and all claims arising from the maintenance of the raingardens prior to the year 2020 or arising out of or in connection with the Reimbursement Claim. Nothing herein amends or modifies the terms of the Original Agreement. The City agrees to continue to maintain the raingardens using City employees or contractors or by reimbursing the Owners for the reasonable cost of maintenance performed or arranged by the Owners. The method of maintenance is at the City's sole discretion. It shall be understood that the City does not have staff to perform this maintenance, and that the Owners will need to perform or arrange maintenance of the raingardens for reimbursement, unless the City contacts the Owners by March 31st of each year to inform them otherwise.

**3. NO ADMISSION OF LIABILITY.**

The Parties recognize and agree that this Agreement is the compromise of claims and that the consideration accepted and paid hereunder is not intended nor may it be construed by anyone to be an admission of liability by or on behalf of either of the Parties. The Parties intend by this Agreement to settle disagreements and avoid further discussion or controversy.



**4. REVIEW OF AGREEMENT.**

Each Party represents and certifies that it has (i) received a copy of this Agreement for review and study before being asked to sign it has (ii) read this Agreement carefully; (ii) been given a fair opportunity to discuss and negotiate the terms of this Agreement; (iv) understand its provisions; (v) been advised and had the opportunity to consult with an attorney; (vi) determined that it is in its best interest to enter into this Agreement; (vii) not been influenced to sign this Agreement by any statement or representation not contained in this Agreement or that it is subject to as a condition precedent; and (viii) enter into this Agreement knowingly and voluntarily.

**5. AMBIGUITIES**

This Agreement is the product of good faith negotiations between the Parties and the terms are bilateral and mutually satisfactory to both Parties. No ambiguity should be construed against either Party because both Parties participated in the drafting of this Agreement.

**6. THIRD PARTY ACTIONS.**

The Parties agree that if either brings an action or claim, including without limitation, a contribution, indemnity or subrogation action or claim for the same claims released by this Agreement against any third party, the Party bringing such an action shall indemnify, defend, and hold harmless the other Party from any claims or counterclaims asserted by such third party.

**7. ENTIRE AGREEMENT.**

The Parties understand and agree that this Agreement contains the entire agreement between the Parties with respect to the settlement of the Reimbursement Claim, and that the terms of this Agreement are contractual and not a mere recital. This Agreement runs with the Property and binds the Parties and their heirs, successors and assigns.

**8. EFFECTIVE DATE.**

The Effective Date of this Agreement shall be the date it is executed by the second Party to sign.



Date: 4/27/2023

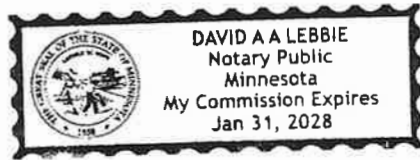
By [Signature]  
Khalid Elmasry

By [Signature]  
Amal M. Shoman

STATE OF MINNESOTA )  
                                  ) ss.  
COUNTY OF Washington

The foregoing instrument as acknowledged before me this 27th day of April, 2023, by Khalid Elmasry and Amal M. Shoman, married to each other.

[Signature]  
Notary Public



KENNEDY & GRAVEN, CHARTERED (RHB)  
Fifth Street Towers  
150 South Fifth Street, Suite 700  
Minneapolis, MN 55402  
(612) 337-9300

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**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** Melinda Coleman, City Manager  
**REPORT FROM:** Joe Rueb, Finance Director  
**PRESENTER:** Joe Rueb, Finance Director  
**AGENDA ITEM:** Resolution Providing for the Issuance and Sale of General Obligation Improvement Bonds, Series 2023A, \$2,125,000

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

**Policy Issue:**

The issuance and sale of General Obligation Improvement Bonds in the approximate amount of \$2,125,000 will finance City street improvement projects in 2023, including Myrtle-Sterling Area Street Improvements.

**Recommended Action:**

Motion to adopt the Resolution Providing for the Issuance and Sale of General Obligation Improvement Bonds, Series 2023A, to be issued in the Proposed Aggregate Principal Amount of \$2,125,000.

**Fiscal Impact:**

Is There a Fiscal Impact?  No     Yes, the true or estimated cost is \$2,125,000  
 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 issuance of bonds will provide for necessary street improvements without undue debt burden.

**Background:**

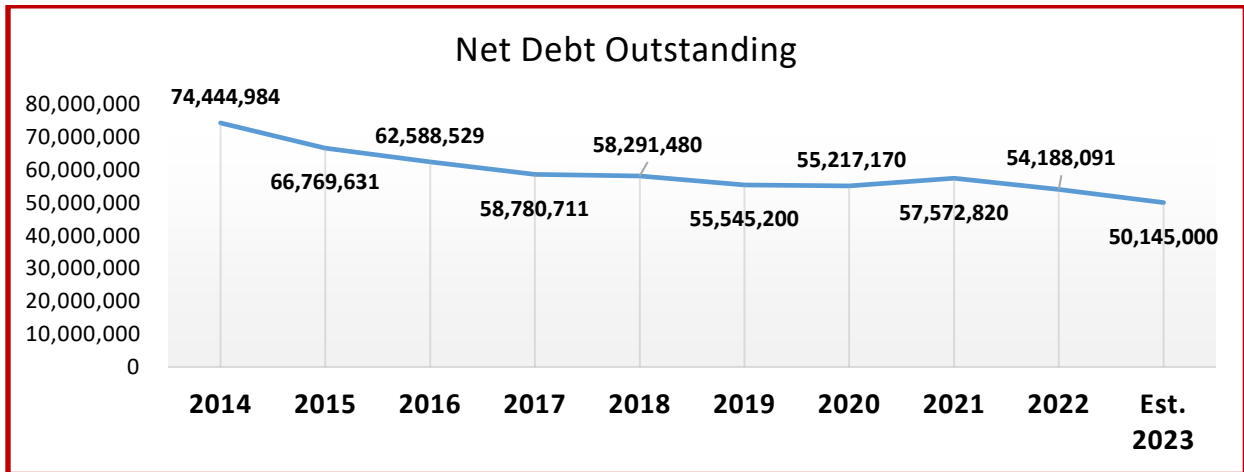
The street improvement projects are included in the City's Capital Improvement Plan and were previously approved as individual projects for construction in 2023. Principal and interest payments will be financed over 15 years through a tax levy. Detailed financing plans are included in the attached report from Ehler's.

A rating conference with S&P will be scheduled prior to the sale of the bonds. The City Council will consider the award of bids for the bond sale on Monday, July 10, 2023.

The 2023A issuance is approximately \$750,000 less than estimated in the CIP process, due to the excellent bids received and one project no longer calls for G.O. Bonding as a source of funding. The latest projected ten-year outstanding debt schedule, including financing for debt-related CIP projects, is as follows:

<b>MAPLEWOOD PROJECTED DEBT TRANSACTIONS CURRENT YEAR AND NEXT TEN YEARS</b>					
<b>Year</b>	<b>New Debt Issued</b>	<b>Debt Paid</b>	<b>Debt Outstanding</b>	<b>Less Escrow Funds</b>	<b>Net Debt Outstanding</b>
2022	Balance Forward		54,188,091	0	54,188,091
2023	2,125,000	(6,168,091)	50,145,000	0	50,145,000
2024	4,821,200	(5,985,000)	48,981,200	0	48,981,200
2025	3,687,000	(5,535,000)	47,133,200	0	47,133,200
2026	4,930,800	(5,840,000)	46,224,000	0	46,224,000
2027	3,139,600	(5,355,000)	44,008,600	0	44,008,600
2028	4,000,000	(5,430,000)	42,578,600	0	42,578,600
2029	4,000,000	(5,470,000)	41,108,600	0	41,108,600
2030	4,000,000	(5,740,000)	39,368,600	0	39,368,600
2031	4,000,000	(5,760,000)	37,608,600	0	37,608,600
2032	4,000,000	(5,790,000)	35,818,600	0	35,818,600
2033	4,000,000	(5,275,000)	34,543,600	0	34,543,600

A ten-year history of net debt outstanding, including the proposed 2023A issuance, is shown below:



**Attachments:**

1. Resolution Providing for the Issuance and Sale of General Obligation Improvement Bonds, Series 2023A, to be Issued in the Proposed Aggregate Principal Amount of \$2,125,000
2. Ehler’s pre-sale report for the General Obligation Bonds, Series 2023A

**RESOLUTION NO. \_\_\_\_**

**RESOLUTION PROVIDING FOR THE ISSUANCE AND SALE OF  
GENERAL OBLIGATION IMPROVEMENT BONDS, SERIES  
2023A, TO BE ISSUED IN THE PROPOSED AGGREGATE  
PRINCIPAL AMOUNT OF \$2,125,000**

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

Section 1. Findings; Determinations.

a. The City is authorized by Minnesota Statutes, Chapters 429 and 475, as amended (the “Act”), to issue general obligation bonds in an amount deemed necessary to defray in whole or in part the expense incurred and estimated to be incurred in making improvements authorized by the Act, including but not limited to the construction, reconstruction, improvement, and maintenance of streets, gutters, curb, and sidewalks and the construction, reconstruction, extension, and maintenance of storm and sanitary sewers and systems.

b. Certain assessable public improvements within the City, including the project designated by the City as the Myrtle-Sterling Area Street Improvements (the “Assessable Improvements”), have been made, duly ordered, or contracts let pursuant to the provisions of the Act.

c. The Council finds it necessary and expedient to the sound financial management of the affairs of the City to issue general obligation improvement bonds, in the proposed aggregate principal amount of \$2,125,000, pursuant to the Act to provide financing for the Assessable Improvements.

Section 2. Bonds Authorized.

a. It is necessary and expedient to the sound financial management of the affairs of the City to issue its General Obligation Improvement Bonds, Series 2023A (the “Series 2023A Bonds”), in the proposed aggregate principal amount of \$2,125,000, pursuant to the Act to provide financing for the Assessable Improvements. The Series 2023A Bonds will be issued, sold, and delivered in accordance with the terms of a pre-sale report prepared by Ehlers & Associates, Inc., and distributed on or before the date hereof (the “Pre-Sale Report”). Ehlers & Associates, Inc., as municipal advisor to the City, is authorized to assist the City in the offer and sale of the Series 2023A Bonds. The officers, employees, and agents of the City are hereby authorized to assist Ehlers & Associates, Inc. with respect to its activities in connection with the issuance and sale of the Series 2023A Bonds.

b. The City is authorized by Section 475.60, subdivision 2(9) of the Act to negotiate the sale of the Series 2023A Bonds, it being determined that the City has retained an independent municipal advisor in connection with such sale.

Section 3. Authorization to Offer Bonds. The City Manager and the Finance Director of the City, together with Ehlers & Associates, Inc., are authorized and directed to prepare and distribute an Official Statement with respect to the Series 2023A Bonds, apply for a rating from one or more rating agencies with respect to the Series 2023A Bonds, negotiate the sale of the Series 2023A Bonds, and take such other actions as are necessary or appropriate in anticipation of the award and sale of the Series 2023A Bonds in accordance with the Pre-Sale Report. The City Council will meet at or after 7:00 P.M. on Monday, July 10, 2023, to consider proposals on the Series 2023A Bonds, award the sale of the Series 2023A Bonds, and take any other appropriate actions with respect to the Series 2023A Bonds.

Section 4. Authorization of Bond Counsel. The law firm of Kennedy & Graven, Chartered, as bond counsel for the City, is authorized to act as bond counsel and to assist in the preparation and review of necessary documents, certificates, and instruments relating to the Series 2023A Bonds. The officers, employees, and agents of the City are hereby authorized to assist Kennedy & Graven, Chartered, with respect to the preparation of such documents, certificates, and instruments and its other activities in connection with the issuance and sale of the Series 2023A Bonds.

Section 5. Covenants and Undertakings. In the resolution awarding the sale of the Bonds the City Council will set forth the covenants and undertakings required by the Act.

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



The motion for the adoption of the foregoing resolution was duly seconded by Councilmember \_\_\_\_\_, and upon vote being taken thereon the following members voted in favor of the motion:

and the following voted against:

whereupon the resolution was declared duly passed and adopted.

STATE OF MINNESOTA     )  
  )  
COUNTY OF RAMSEY     )  
  )  
CITY OF MAPLEWOOD     )

I, the undersigned, being the duly qualified and acting City Clerk of the City of Maplewood, Minnesota (the “City”), hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the City Council of the City held on Monday, June 12, 2023, with the original minutes on file in my office and the extract is a full, true, and correct copy of the minutes, insofar as they relate to the issuance and sale of the City’s General Obligation Improvement Bonds, Series 2023A, in the proposed aggregate principal amount of \$2,125,000.

WITNESS My hand as City Clerk and the corporate seal of the City this \_\_\_\_ day of \_\_\_\_\_, 2023.

(SEAL)

\_\_\_\_\_  
City Clerk  
City of Maplewood, Minnesota

## Maplewood, Minnesota

\$2,125,000 General Obligation Improvement Bonds, Series 2023A

Assumes Current Market BQ AA+ Rates plus 50bps

### Sources & Uses

Dated 08/01/2023 | Delivered 08/01/2023

#### Sources Of Funds

Par Amount of Bonds	\$2,125,000.00
<b>Total Sources</b>	<b>\$2,125,000.00</b>

#### Uses Of Funds

Total Underwriter's Discount (1.200%)	25,500.00
Costs of Issuance	51,000.00
Deposit to Project Construction Fund	2,045,700.00
Rounding Amount	2,800.00
<b>Total Uses</b>	<b>\$2,125,000.00</b>

## Maplewood, Minnesota

\$2,125,000 General Obligation Improvement Bonds, Series 2023A

Assumes Current Market BQ AA+ Rates plus 50bps

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
08/01/2023	-	-	-	-	-
08/01/2024	-	-	75,737.50	75,737.50	-
02/01/2025	75,000.00	3.400%	37,868.75	112,868.75	188,606.25
08/01/2025	-	-	36,593.75	36,593.75	-
02/01/2026	120,000.00	3.200%	36,593.75	156,593.75	193,187.50
08/01/2026	-	-	34,673.75	34,673.75	-
02/01/2027	120,000.00	3.050%	34,673.75	154,673.75	189,347.50
08/01/2027	-	-	32,843.75	32,843.75	-
02/01/2028	125,000.00	3.060%	32,843.75	157,843.75	190,687.50
08/01/2028	-	-	30,931.25	30,931.25	-
02/01/2029	130,000.00	3.000%	30,931.25	160,931.25	191,862.50
08/01/2029	-	-	28,981.25	28,981.25	-
02/01/2030	135,000.00	3.000%	28,981.25	163,981.25	192,962.50
08/01/2030	-	-	26,956.25	26,956.25	-
02/01/2031	135,000.00	3.150%	26,956.25	161,956.25	188,912.50
08/01/2031	-	-	24,830.00	24,830.00	-
02/01/2032	140,000.00	3.250%	24,830.00	164,830.00	189,660.00
08/01/2032	-	-	22,555.00	22,555.00	-
02/01/2033	145,000.00	3.550%	22,555.00	167,555.00	190,110.00
08/01/2033	-	-	19,981.25	19,981.25	-
02/01/2034	150,000.00	3.600%	19,981.25	169,981.25	189,962.50
08/01/2034	-	-	17,281.25	17,281.25	-
02/01/2035	155,000.00	3.750%	17,281.25	172,281.25	189,562.50
08/01/2035	-	-	14,375.00	14,375.00	-
02/01/2036	165,000.00	4.150%	14,375.00	179,375.00	193,750.00
08/01/2036	-	-	10,951.25	10,951.25	-
02/01/2037	170,000.00	4.150%	10,951.25	180,951.25	191,902.50
08/01/2037	-	-	7,423.75	7,423.75	-
02/01/2038	175,000.00	4.150%	7,423.75	182,423.75	189,847.50
08/01/2038	-	-	3,792.50	3,792.50	-
02/01/2039	185,000.00	4.100%	3,792.50	188,792.50	192,585.00
<b>Total</b>	<b>\$2,125,000.00</b>	<b>-</b>	<b>\$737,946.25</b>	<b>\$2,862,946.25</b>	<b>-</b>

### Yield Statistics

Bond Year Dollars	\$19,687.50
Average Life	9.265 Years
Average Coupon	3.7482984%
Net Interest Cost (NIC)	3.8778222%
True Interest Cost (TIC)	3.8781032%
Bond Yield for Arbitrage Purposes	3.7188868%
All Inclusive Cost (AIC)	4.2046943%

### IRS Form 8038

Net Interest Cost	3.7482984%
Weighted Average Maturity	9.265 Years

## Maplewood, Minnesota

\$2,125,000 General Obligation Improvement Bonds, Series 2023A

Assumes Current Market BQ AA+ Rates plus 50bps

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	105% Overlevy
02/01/2024	-	-	-	-	-
02/01/2025	75,000.00	3.400%	113,606.25	188,606.25	198,036.56
02/01/2026	120,000.00	3.200%	73,187.50	193,187.50	202,846.88
02/01/2027	120,000.00	3.050%	69,347.50	189,347.50	198,814.88
02/01/2028	125,000.00	3.060%	65,687.50	190,687.50	200,221.88
02/01/2029	130,000.00	3.000%	61,862.50	191,862.50	201,455.63
02/01/2030	135,000.00	3.000%	57,962.50	192,962.50	202,610.63
02/01/2031	135,000.00	3.150%	53,912.50	188,912.50	198,358.13
02/01/2032	140,000.00	3.250%	49,660.00	189,660.00	199,143.00
02/01/2033	145,000.00	3.550%	45,110.00	190,110.00	199,615.50
02/01/2034	150,000.00	3.600%	39,962.50	189,962.50	199,460.63
02/01/2035	155,000.00	3.750%	34,562.50	189,562.50	199,040.63
02/01/2036	165,000.00	4.150%	28,750.00	193,750.00	203,437.50
02/01/2037	170,000.00	4.150%	21,902.50	191,902.50	201,497.63
02/01/2038	175,000.00	4.150%	14,847.50	189,847.50	199,339.88
02/01/2039	185,000.00	4.100%	7,585.00	192,585.00	202,214.25
<b>Total</b>	<b>\$2,125,000.00</b>	<b>-</b>	<b>\$737,946.25</b>	<b>\$2,862,946.25</b>	<b>\$3,006,093.56</b>

### Significant Dates

Dated	8/01/2023
First Coupon Date	8/01/2024

### Yield Statistics

Bond Year Dollars	\$19,687.50
Average Life	9.265 Years
Average Coupon	3.7482984%
Net Interest Cost (NIC)	3.8778222%
True Interest Cost (TIC)	3.8781032%
Bond Yield for Arbitrage Purposes	3.7188868%
All Inclusive Cost (AIC)	4.2046943%

### IRS Form 8038

Net Interest Cost	3.7482984%
Weighted Average Maturity	9.265 Years

**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** City Council  
**REPORT FROM:** Melinda Coleman, City Manager  
**PRESENTER:** Melinda Coleman, City Manager  
**AGENDA ITEM:** Public Comment Discussion

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

**Policy Issue:**

The City Council has directed staff to present options on providing residents with a structured opportunity to voice issues or concerns to the Council for possible further action or review. In order to enhance and increase participation in this portion of the meeting, staff is offering suggestions for Council consideration. The purpose of this report is to bring forth ideas for the restructure of the visitor presentation to allow for more conversation and open dialog within established guidelines.

**Recommended Action:**

City Council should make a motion directing staff as to whether or not to establish a new policy to reinstate public comment and if yes, council should define the specifics of such policy.

**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

Provide residents with a forum to share issues and concerns with the City Council.

**Background:**

Visitor presentations were part of Maplewood City Council meetings until 2017, when council voted to eliminate them. Below is a brief history of the council actions that led up to that decision.

March 13, 2017 - City Council approved taking a 3 month break from visitor presentations to look at alternative ways to explore and reassess direct communication options with the citizens.

July 10, 2017 - Council gave staff direction to eliminate visitor presentations during that meeting and to instead hold a 15-minute informal meet & greet prior to the start of meetings and to promote numerous means of contacting council members.

August 14, 2017 - Two fifteen minute informal meet & greet sessions were held on July 24 and Aug 14, with unsuccessful outcomes. Council then approved the complete elimination of the Public Comment Component of City Council meetings as a Council Policy Amendment.

On April 24, 2023, Councilmember Lee asked that Council reconsider having visitor presentations/public comment as a way for residents to share their issues and concerns with the City Council.

Staff and Council currently communicate with residents in many forms. Some of the City's communication methods include: Maplewood Living, Maplewood web page, Fix It on-line forms, emails, phone conversations, community surveys, Facebook, Twitter, in-house videos shared through social media, creation of task forces (Nature Center, Recreation Programming, Purple Line, Ponds Property, North End Vision, and Rental Housing Licensing). Council members serve as liaisons to our advisory committees and attend BRE (Business Retention and Expansion) visits. We also participate in National Night Out, Light it Up celebration, Spring Clean Up and many other community events throughout the year. All of these things are touch points between Council, staff, residents and our business community.

It is suggested that before discussion on the various options it would be helpful to understand what gap the Council is trying to fill. With current systems in place it will be helpful to staff and members of the Council to understand the "Why" before proceeding with this discussion.

Several options are outlined below for Council consideration. They may be amended in any manner Council wishes.

### **Option 1**

- The first scenario would have public comments moved to the beginning of the meeting with a 15-minute cap, broken into 3-minute allotments per speaker. This will allow the Mayor to move the meeting forward after the 15 minutes so the Council can move on to regular city council business. It also may attract residents to participate because they won't have to wait through the entire meeting to participate in a "community conversation".
- This could also be held at 6:45 pm prior to one of the meetings each month.
- Note that during the Council meeting or pre-meeting session, the purpose would be to listen. However, Councilmembers could decide based on the comments made by the speaker, to respond at some point during the meeting, such as Council presentations, forward to staff to respond at a later date, ask to have the issue placed on an upcoming agenda for consideration or simply thank the speaker for their comments. Comments may also be made that require no response from the Council.
- Within this proposal we would also recommend not allowing people to sign-up others for a speaking spot. Preference could be given to people who haven't spoken at previous meetings to speak first.
- Council could determine whether to have the cameras/broadcast on or off for this portion of the meeting.
- Council might consider doing this on a 3-month trial period and then assess the effectiveness of this approach.

**Option 2**

- The Council could create an opportunity for Community Conversations with the public once per month or once per quarter. These could happen any time and could be held at city hall or another venue or local business. If held at a coffee shop, library or other place it could possibly attract non-traditional participants to meet with Council Members.

**Option 3**

- The Council could choose to hold a special meeting once or twice per year that could essentially be an open house format where residents could come to chat directly with Council. This could be done in the Council Chamber or another space of the Council's choosing.

**Option 4**

- Individual Council members could host their own Town Meeting events as often as they like. They could be held at City Hall, Wakefield, a school or local business or other event centers. They could have specific topics or a more general meet and greet format.

**Option 5**

- Other opportunities for Individual Council member's engagement include meeting at coffee shops or restaurants with the public or even front yard meet and greets. These have been employed by current and past council members.

**Option 6**

- Continue with no public comment forum. There is no legal requirement to hold a public comment session during meetings.
- We would continue with the several avenues for public comments that already exist. We already have Twitter and Facebook, which both allow for unfettered public comment whenever a resident has something to express. We could also create a new email alias, along the lines of: comments@maplewoodmn.gov, and a voicemail box where residents could register complaints, suggestions, and insight.
- Even before the potential addition of a voicemail box and new email address, there are currently several ways for residents to reach Councilmembers and City staff as outlined above.
- With this option, there could be an opportunity during the meeting (or every other) for staff or council members to respond to questions or comments received via the web or otherwise. This could be added as an agenda item. Both negative and positive comments would be reported.

**Attachments:**

None.



**CITY COUNCIL STAFF REPORT**  
Meeting Date June 12, 2023

**REPORT TO:** City Council

**REPORT FROM:** Melinda Coleman, City Manager  
Mike Darrow, Assistant City Manager

**PRESENTER:** Melinda Coleman, City Manager

**AGENDA ITEM:** City Council Retreat Summary  
a. Approval of Mission Statement and Values  
b. Acceptance of Summary Report

**Action Requested:**  Motion       Discussion       Public Hearing

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

**Policy Issue:**

The City Council and the Senior Management Team met on May 18, 2023 for a retreat. One of the topics of discussion was to create a Mission Statement for the City and to identify our Core Values.

**Recommended Action:**

- a. Motion to approve the City's Mission Statement and Core Values.
- b. Motion to accept the summary 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

The mission and values are tied to all six of the City's strategic priorities.

**Background:**

The City Council and the Senior Management Team attended a retreat on May 18, 2023. Portions of the retreat were facilitated by Barbara Strandell. Her full report from the retreat is attached.

Based upon the discussions and work at the retreat, the following Mission Statement and Core Values are being considered for formal adoption. Both of these statements support the City's six strategic priorities.

Proposed Mission Statement:

“To sustainably provide health, safety and quality of life for all.”

Proposed Core Values:

1. We are a family-friendly employer and community.
2. We strive for excellence through innovation and quality in the delivery of services.
3. We are committed to community collaboration and public engagement that are respectful and inclusively aware.
4. We are fiscally responsible stewards of all public funds.
5. We strive to have respectful communication.
6. We recognize professionalism and public policy that promotes strengths, courageous problem-solving, a commitment to the environment and respect for our community.

**Attachments:**

1. 2023 City Council / Staff Retreat Report



**SUMMARY**

<b>MISSION</b>	To sustainably provide for <u>health</u> , <u>safety</u> and <u>quality of life</u> for all.
----------------	--

<b>WHAT WE VALUE</b>	We are a family-friendly employer in a family- friendly community
	We strive for excellence through innovation
	Quality in the delivery of services
	We are committed to community collaboration and public engagement that is respectful and inclusively aware
	We are fiscally responsible stewards of all public funds
	We strive to have respectful communication
	We recognize professionalism and public policy that promotes strengths, courageous problem-solving and respect for our community

<b>VISION Components</b>	Welcoming, Safe, Inclusive Community for ALL
	Environmental Sustainability
	Set Standard as the Model Municipality
	Recruiting and Retaining Exceptional Staff
	Walkable City
	Sustainable Fiscally

## City Council/Staff Retreat

8:00 AM – 4:00 PM

May 18, 2023

The retreat was held at the Wakefield Park Building, 1590 Frost Ave, Maplewood, MN

### Participants

**Council:** Marylee Abrams– Mayor, Chonburi Lee– Councilmember, Kathleen Juenemann– Councilmember, Nikki Villavicencio – Councilmember, Rebecca Cave – Councilmember

**Staff:** Melinda Coleman - City Manager, Joe Rueb - Director of Finance, Danette Parr - Community Development Director, Joe Sheeran – Communications, Mike Darrow - Assistant City Manager, Mychal Fowlds - IT Director, Michael Mondor - Fire Chief, Brian Bierdeman - Director of Public Safety, Steve Love - Director of Public Works, Lois Knutson - Administrative Services Coordinator

**Facilitator:** Barbara Strandell

### Purpose

- ✚ Create a Vision, Mission, and Values for Maplewood
- ✚ Gain Greater Understanding of our Strengths and Roles
- ✚ Build Stronger Relationships

### Agenda

- A. Welcome/ Introductions - Melinda and Mayor
- B. “Warm-Up Exercise”: Motivation and Legacy
- C. Using Our Strengths: Knowing our Team
- D. Public Officials Roles and Responsibilities
- E. Survey Findings - Building a Future
- Lunch
- F. Discuss/Identify/Mission
- G. The Vision /Values
- H. Wrap/Next Steps

### The Pre-Retreat Survey

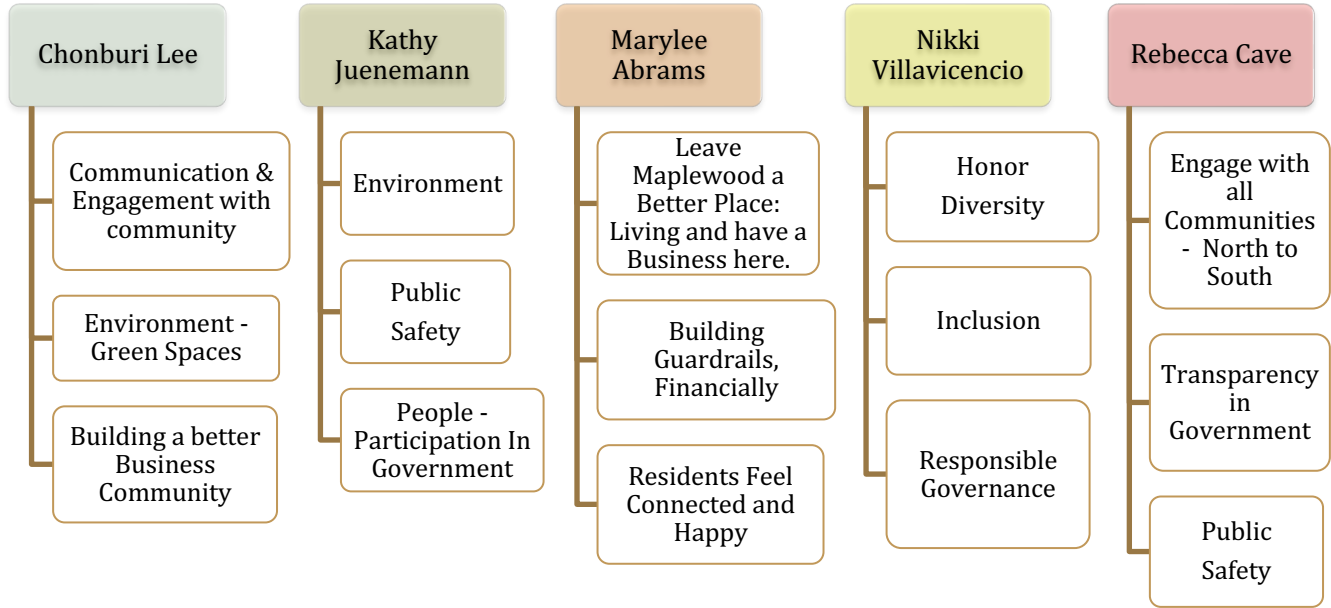
Prior to the workshop retreat, the City Council and Senior Staff were surveyed about their views on the current status of the city and its future. Below is the list of the questions asked. Answers were compiled and presented by the facilitator for discussion throughout the day.

#### Survey Questions for the Maplewood Council/Staff Retreat 2023

1. Identify **key accomplishments** achieved in the last two years by Council and Staff.
2. What would be key components of **your vision** for the City of Maplewood?
3. **Strengths:** What do you see as our biggest **strengths** as a city? What have we got going for us? *They can be internal or external.*
4. **Weaknesses:** Where do we need **to improve**? In what areas can our city of Maplewood be stronger?
5. **Opportunities:** What are the areas to explore for future growth and better service to our community? If there is a **big opportunity** that the city needs to act upon or leverage with some urgency, what is it? *You can name more than one.*
6. **Threats:** what do you think will be the biggest **obstacles or barriers** Maplewood will face in our efforts to make progress on strategic priorities? *They can be both internal and external.*

**Motivation and Legacy**

When you are no longer in office and you look back at your tenure, what would you like to see as your legacy?



**Using Our Strengths - Knowing Our Team**

City Manager Melinda Coleman facilitated a discussion around individual Strengths (from Clifton Strengths) for Senior Management and Council. Each participant was asked to share their Strengths and self-reflections with the entire group.



**Strengths Exercise:**

1. Top Five Strengths – show and tell..
2. A time when I was at my best...
3. What I enjoy doing the most is...
4. The things I bring to the team are...



### Public Officials' Roles and Responsibilities

City Manager Melinda Coleman presented a review of key laws and guidelines that govern the Roles and Responsibilities of local elected City officials in Maplewood. Here is a list of the topics she presented and discussed:

- ⇒ Maplewood Form of Government: *Plan B form of statutory city government, which is a Council-Manager plan of government.*
- ⇒ Conflicts of Interest
- ⇒ The Gift Law
- ⇒ Open Meeting Law
- ⇒ Data Practices Act
- ⇒ Public Hearings
- ⇒ Social Media: *As one member, you have no power. Together, you have all the power.*
- ⇒ Dealing with Difficult Constituent
- ⇒ Nuisances: Animals, Noise, Odors, Snowplowing
- ⇒ Taxes: Street Improvements, Street Assessments, Public Facilities
- ⇒ Problem Properties: Vacant Buildings, Weeds, Trash, Excess Vehicles, Junk
- ⇒ How to Address the Public's Concerns
- ⇒ Staff and Council Communications

### SWOT Analysis

SWOT Analysis are environmental scans used as a method to measure pressure points and understand what strengths to leverage as the leadership sets out to determine/inform Strategic Direction. Staff and Council weighed in on this assessment in the pre-retreat survey and reviewed the results outlined below.



#### Questions?

- ⇒ **Strengths:** *What do you see as our biggest strengths as a city? What have we got going for us? They can be internal or external.*
- ⇒ **Weaknesses:** *Where do we need to improve? In what areas can our city of Maplewood be stronger?*
- ⇒ **Opportunities:** *What are the areas to explore for future growth and better service to our community? If there is a big opportunity that the city needs to act upon or leverage with some urgency, what is it?*
- ⇒ **Threats:** *What will be the biggest obstacles or barriers the city will face in our efforts to make progress on strategic priorities?*

**SWOT Answers:**

*SWOT Analysis Summary from Survey Responses – May 2023*

*What Strategic Issues does this analysis raise?*

*Many of these elements were reflected in the development of Strategic Priorities with supporting initiatives.*

Strengths	Weakness	Opportunities	Threats
<ul style="list-style-type: none"> <li>•Parks &amp; Open Space,</li> <li>•Medical Hub</li> <li>•Strong Financially</li> <li>•Dedicated Staff.</li> <li>•Strategic Plan</li> <li>•Caring Council</li> <li>•Strengths Based</li> <li>•Diverse</li> <li>•Engagement</li> </ul>	<ul style="list-style-type: none"> <li>•Outreach</li> <li>•Need more Diversity</li> <li>•Divisiveness</li> <li>•Weak Retail</li> <li>•Equity &amp; Inclusion</li> <li>•EE Engagement</li> <li>•Ownership of Mall</li> <li>•Social Media as Weapon</li> </ul>	<ul style="list-style-type: none"> <li>•Improve community awareness</li> <li>•Redevelopment</li> <li>•Communications</li> <li>•New Housing</li> <li>•Climate Adaptation Plan</li> <li>•North End Plan</li> <li>•Maplewood Mall</li> <li>•Gladstone</li> <li>•Transit Met Council</li> <li>•Restaurants</li> </ul>	<ul style="list-style-type: none"> <li>•EE Retention</li> <li>•Maplewood Mall</li> <li>•Change</li> <li>•Divided Population</li> <li>•Inflation</li> <li>•Levy Increases</li> <li>•Perception of Govt.</li> <li>•Budget</li> <li>•Sustainability</li> <li>•Divisions</li> </ul>

**Key Accomplishments**

*Participants were asked to identify key Accomplishments by the Council and Staff in the last two years. Word Cloud represents their answers.*



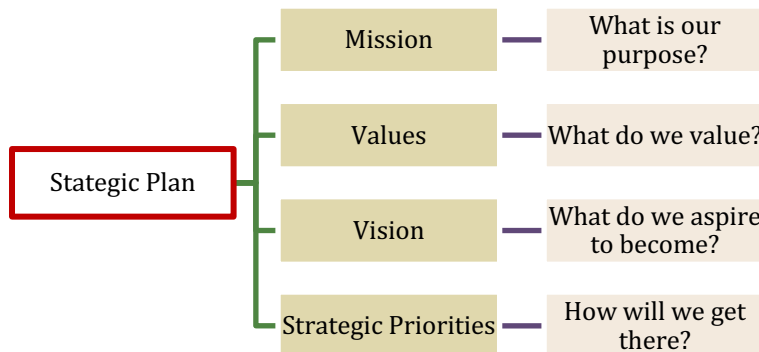


*Accomplishments*

- Green Step City Step 5 award for 5th time; Created Climate Adaptation Plan.
- The Council and staff did a wonderful job guiding the city through the **Pandemic**
- Commitments to fully staff Maplewood **Police Department**
- Implementation of **Pay/Compensation Study**, Hiring and Retention
- Community process regarding Metro Transit- **Purple Line**
- Established reputation as a **well-run city** with a stable Council, while being Fiscally Responsible.
- Wakefield Park** bldg. and all new playground and park amenities.
- Gladstone development; construction of **North Fire Station**; consolidation of FD stations - 3 to 2
- Achieved over **70 PCI rating** on over 70% of streets
- Strengths** Discussions/Exercises
- Strategic Planning - Continuation of tracking (using metrics) toward reaching **Strategic Priorities**
- Finding new partners to do programming at the **Nature Center**.
- Fiscal Stability:** Debt Reduction, GFOA ACFR Award, GFOA Budget Award

**The Planning Process – Background**

Values and Mission statements form the bedrock of an organization’s culture. A Mission Statement tells you its purpose – reason for being. Its Values tell you how it will act along the way as you aspire to fulfill your Vision. Strategic Priorities guide the pathway.



**Small Group Discussion: The Vision Mission Value Things**

Using reference from the pre-retreat survey, "What would be key components of **your vision** for the City of Maplewood?" Five small groups discussed Mission Vision Values. Here are their results.

Group #1: Marylee Abrams, Mychal Fowlds, Danette Parr

*Mission:*

- To Sustainably Provide for the Health, Safety and Quality of Life for ALL

Group #2: Kathy Juennemann, Mike Mondor, Lois Knutson

- Sustainability
- Set Standard as the Model Municipality
- Recruiting and Retaining Exceptional Staff
- Inclusive, Accepting Community that is Inviting to ALL

Group #3: Nikki Villavicencio, Mike Darrow, Joe Sheeran

*Vision*

- Welcoming, Safe, Walkable
- Sustainable Fiscally
- A Community for ALL

Group #4: Chonburi Lee, Steve Love, Brian Bierdeman

*COMPONENTS: Mission and Vision*

- Public Safety
- Economic Development
- Recruit/ Develop Employees
- Serving Public
- Financial Stability
- Competent Governance

Group #5: Rebecca Cave, Melinda Coleman, Joe Rueb

*Vision:*

- Welcoming, Safe, Inclusive Community

*Mission:*

- To Sustainably Provide for the Health, Safety and Quality of Life for ALL

**Mission, Values, Vision**

**Mission: Purpose of our City: What we do...**

**To sustainably provide for health, safety, and quality of life for all.**



**Vision Components**



**Strategic Priorities**

*Prior to the Retreat, the Council and Staff Leadership create the following five Strategic Priorities for Maplewood. These Priorities are foundational to the City’s Mission, Vision and Values that were formulated at the Retreat. Each Priority has measurable initiatives associated with it. These are updated and reported on quarterly.*



## Strategic Priorities

### Community Inclusiveness

- Create a city where everyone is valued and respected, and celebrate our strengths as a diverse multi-cultural, multi-lingual community. We recognize that our different perspectives and experiences bind us together to make us stronger.

### Environmental Stewardship

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

### Financial & Asset Management

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

### Intergrated Communication

- Create a long-term vision that reflects our community identity and effectively communicates a consistent, broad-based message and brand through a variety of mediums.

### Operational Effectiveness

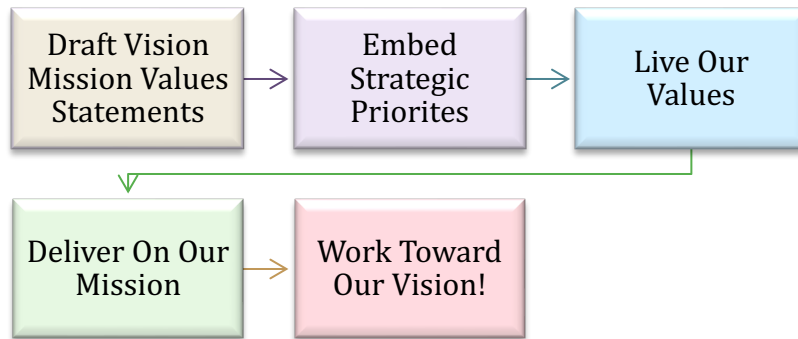
- Create a culture that is built on trust, conveys clearly identified goals and expectations, and is focused on the city's long-range mission and vision. Value organizational efficiencies which are based on performance measurement, accountability, and best practices.

### Targeted Redevelopment

- Guide residential development by leveraging resources to expand the tax base but also create housing options that meet the diversity of the community. Promote commercial development through the green building code and innovation that supports business growth.

**Next Steps**

- |   |  |
|---|--|
| A. Draft Vision Mission Values Statements | Approval by Council                    |
| B. Embed Strategic Priorities             | Staff complete formatting; update plan |
| C. Live Our Values                        | Educate all employees; model behavior  |
| D. Deliver On Our Mission                 | Implement Strategic Priorities         |
| E. Work Toward Our Vision!                | Measure Accomplishments; Celebrate!    |



**Best of the Day**

Each participant was asked by the facilitator to comment on what topic or area of discussion was the most valuable for him or her during the Council/Staff Retreat.

✚ Marylee Abrams	Mayor	Informality; feeling part of team; getting to know each other - Strengths
✚ Chonburi Lee	Councilmember	Strengths; individual conversations
✚ Kathleen Juenemann	Councilmember	Strengths
✚ Nikki Villavicencio	Councilmember	Strengths
✚ Rebecca Cave	Councilmember	Getting to meet and know staff
✚ Melinda Coleman	City Manager	Talking about Values; Strengths
✚ Brian Bierdeman	Director of PS	Casual conversations; governance roles, responsibilities
✚ Danette Parr	CD Director	Camaraderie: safety to build trust; Strengths
✚ Joe Rueb	Director of Finance	Strengths of City Council
✚ Joe Sheeran	Communications	Getting to know Nikki
✚ Lois Knutson	Admin Servs Coord.	Brainstorming: Mission Vision, Values
✚ Michael Mondor	Fire Chief	Spending time with others; having conversations and lunch
✚ Mike Darrow	Asst City Manager	Informality of meeting
✚ Mychal Fowlds	IT Director	Informal setting; getting to know each other better
✚ Steve Love	Director of PW	Spirited debate about innovation; informal setting in a relaxed atmosphere

**End of Report**

Appendices:

- A. Departments' Mission Statements
- B. Participants' Vision Statements

**Appendix A****Mission Statements from Departments**

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

**Community Development Department:** To protect public health, safety and welfare by ensuring that land use and buildings meet applicable city codes, regional goals and state and Federal laws. The department will guide future growth and construction in the city that enhances economic development while conserving natural resources in accordance with the goals and policies of the Maplewood Comprehensive Plan.

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

**Fire and EMS:** The Maplewood Fire Department exists to serve the community's needs. We commit to enhancing the quality of life through innovative community risk reduction and emergency response.

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

**Legislative Department (City Council and Commissions):** To provide for the establishment of policies and adoption of local laws for the public health, safety and welfare of the people of the City of Maplewood through the City Council as advised by various commissions and task forces as authorized by ordinance and appointment.

**Parks & Natural Resources:** To provide diverse recreational opportunities for people of all ages and abilities, enhance and preserve our parks, facilities, and open spaces while promoting environmental stewardship through education and outreach.

**Police:** The Maplewood Police Department, in partnership with its citizens, will work to solve problems relating to crime and the fear of crime, with an emphasis on meeting community needs.

**Public Works:** To deliver a sound infrastructure system and high-quality maintenance operations, complemented by exceptional customer service.

**Appendix B**  
**Vision “Statements” from Survey Responses**

1. To sustainably provide for health, safety, and quality of life for ALL.
2. Become a Welcoming and Inclusive Community
3. My vision is to co-create a city where all are welcome, heard and engaged.
4. My vision would include us being an industry leader/leading/model municipality.
5. Employer of choice that is committed to recruiting, developing, and retaining exceptional people.
6. Regional leaders, focus and support for Public Safety, Inclusive, Innovation, Citizen Engagement.
7. Become a Welcoming and Inclusive Community
8. A revitalized Maplewood Mall that becomes more of a “lifestyle center” with commercial development.
9. Safe community, responsive EMS, emphasis on parks and open space,
10. Residential and recreation opportunities all available in the North End.
11. As a first ring city that is way over 90% developed, we need to leverage redevelopment. This can be in the form of new housing developments and in rehabilitating our aging housing stock using our EDA. As a Council I see we have the chance to revision and redevelop Maplewood into a thriving multicultural suburb that is well positioned for the next 50 years. This should definitely include our businesses so we can create jobs, and stability for our community.