

# Maplewood



**Comprehensive Annual Financial Report**  
for the year ended December 31, 2016

City of Maplewood  
Minnesota

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

**Year Ended  
December 31, 2016**

**Melinda Coleman, City Manager**

**PREPARED BY:  
THE FINANCE DEPARTMENT**

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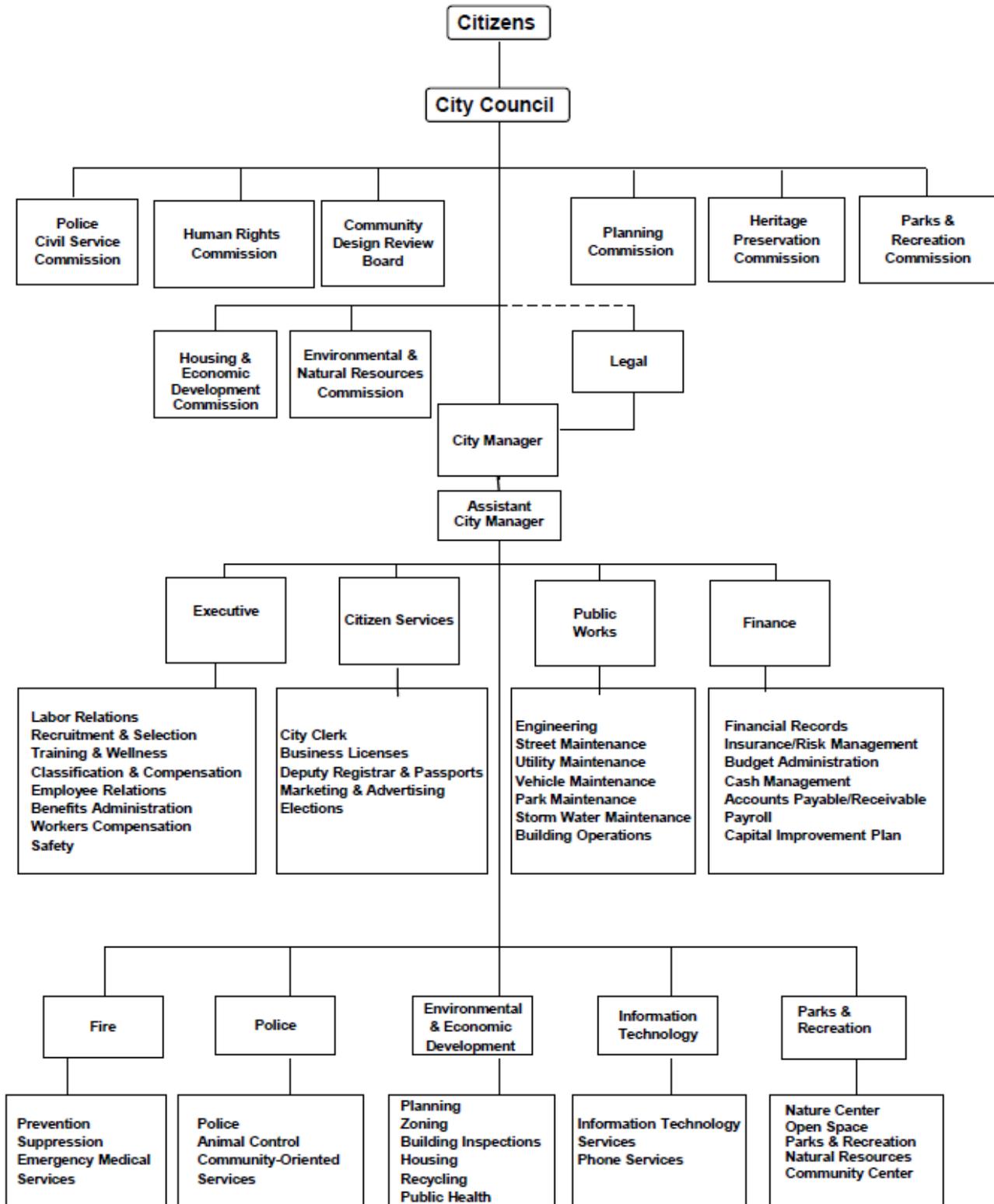
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**City of Maplewood  
Elected Officials and Administration  
December 31, 2016**

<u>Elected Officials</u>	<u>Position</u>	<u>Term Expires</u>
Nora Slawik	Mayor	January 1, 2018
Kathleen Juenemann	Council Member	January 1, 2018
Marylee Abrams	Council Member	January 1, 2018
Bryan Smith	Council Member	January 1, 2020
Tou Xiong	Council Member	January 1, 2020
<u>Administration</u>		
Melinda Coleman	City Manager	
Mike Funk	Assistant City Manager / Human Resources Director	
Ellen Paulseth	Finance Director	
Paul Schnell	Chief of Police	
Steve Lukin	Fire Chief	
Michael Thompson	Director of Public Works / City Engineer	
DuWayne Konewko	Director of Parks and Recreation / Director of Environmental and Economic Development	
Mychal Fowlds	Information Technology Director	
Karen Haag	Citizen Services Director	

**City of Maplewood  
Organizational Chart  
December 31, 2016**



**City of Maplewood  
Location of City  
December 31, 2016**



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June 12, 2017

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 Comprehensive Annual Financial Report of the City of Maplewood for the fiscal year ended December 31, 2016 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, 2016, 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, 2016, 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 2010 U.S. Census Bureau is 38,018, which is an 8.8% increase over the 2000 Census count of 34,947. The City of Maplewood is empowered to levy a property tax on real estate properties located within its boundaries.

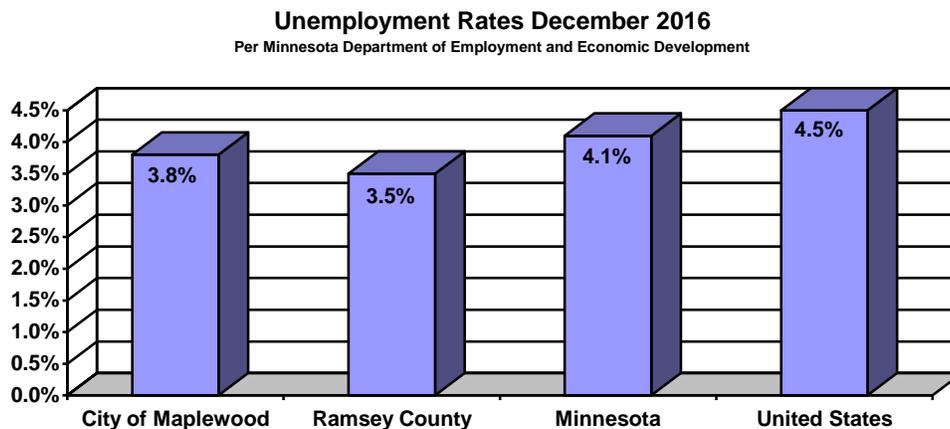
The City of Maplewood has operated under the council-manager form of government since 1974. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four other members. The governing council is responsible, among other things, for passing ordinances, adopting 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 90 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 124.

### Factors Affecting Financial Condition

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

**Local economy:** The City of Maplewood, as with the rest of the nation, ended 2016 with many uncertainties regarding the economy. The region has a varied tax base that adds to the relative stability of the unemployment rate. Local and national unemployment rates have decreased over this past year as evidenced by the non-seasonally adjusted unemployment rates listed in the following graph.



Since the 3M Company accounts for over 8% of the City’s tax base and has more than 9,000 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 the 30 stocks that make up the Dow Jones Industrial Average.

**Long-term Financial Planning:** The 2018-2022 Capital Improvement Plan (CIP) for the City of Maplewood will coordinate the financing and timing of major equipment purchases and construction projects. The CIP is planned to be adopted by the City Council in July 2017.

The Capital Improvement Plan is updated each year, focusing on City needs and goals. Many of the projects scheduled for 2018-2022 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 2018-2022 CIP Plan: 1) Housing Replacement Program; and 2) Gladstone Area Redevelopment (phase III).
2. An analysis of all Maplewood City buildings was recently completed which calls for major investment in the city's facilities. The City is exploring the option of issuing up to \$1.6 million in CIP bonds over the next five years to complete some of the items listed in the study.
3. Revenues in the Park Development Fund are beginning to trend upward 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 is exploring the option of issuing nearly \$4.5 million in Tax Abatement bonds over the next five years to complete some of items listed in the plan.
5. The City's ash trees are now infected with the Emerald Ash Borer. The City will levy a tax in the amount of \$150,000 per year to for the next five years to remove and replace infected ash trees.
6. Annual expenditures of \$350,000 to \$400,000 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 new fund was established in 2014 to account for vehicle and equipment purchases for the Police Department that had previously been funded from the General Fund. An ongoing levy of over \$200,000 will be needed for years 2018-2022.
8. Five major street projects and one bridge replacement are proposed for years 2018-2022. The costs of these projects total more than \$25 million. In addition, the City will finance \$8 million in six smaller pavement projects with gas franchise fees over the period. Ramsey County has two projects in their capital improvement plan (Rice Street and White Bear Avenue/I694 Interchange) that will require a cost share from the City. A financing source will need to be established for these projects.
9. Three ambulances and two fire trucks will be replaced over the five-year planning period, at a total cost of \$2.5 million.

### **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 past few 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 comprehensive annual financial report for the fiscal year ended December 31, 2015.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual 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



Government Finance Officers Association

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

Presented to

**City of Maplewood  
Minnesota**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

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## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying 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, 2016, and the related notes to financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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 the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to in the first paragraph 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 the City of Maplewood, Minnesota, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *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, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board GASB who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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



## **Other Matters (Continued)**

### *Other Information (Continued)*

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

The introductory section and statistical section have 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 them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 6, 2017, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Maplewood's internal control over financial reporting and compliance.

*Bergan KDV, Ltd.*

Minneapolis, Minnesota  
June 6, 2017

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## 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, 2016. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found 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 \$129,998,953 (net position). Of this amount, \$0 (unrestricted net position) may be used 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 \$6,154,412.
- As of the close of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$24,376,319.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$7,500,075, or 40.8% percent of total General Fund revenues.
- The City of Maplewood's long-term liabilities decreased by \$1,573,166 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 the 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 being 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).

### **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, recycling program and community center operations.

The government-wide financial statements can be found on pages 27-28 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is 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. All of the funds of the City of Maplewood can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** Governmental funds are used to 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 has been provided for those funds to demonstrate compliance with this budget.

The basic governmental financial statements can be found on pages 29-33 of this report.

**Proprietary funds.** The City of Maplewood maintains two different types of proprietary funds. Enterprise funds are used to 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, community center, 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, community center, environmental utility, recycling program, sanitary sewer, and street light utility operations. All are considered to be 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 can be found on pages 34-41 of this report.

**Fiduciary funds.** Fiduciary funds are used to 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 much like that used for proprietary funds.

The basic fiduciary fund financial statement can be found on page 42 of 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 can be found on pages 43-89 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 can be found on pages 90-187 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 \$129,998,953 at the close of the most recent fiscal year.

By far the largest portion of the City of Maplewood's net position, 86.0%, 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	
	2016	2015	2016	2015	2016	2015
Current assets/other	\$ 40,493,918	\$ 34,485,535	\$ 7,894,570	\$ 6,504,465	\$ 48,388,488	\$ 40,990,000
Capital assets	132,054,320	132,153,783	44,578,697	45,499,281	176,633,017	177,653,064
Total assets	\$ 172,548,238	\$ 166,639,318	\$ 52,473,267	\$ 52,003,746	\$ 225,021,505	\$ 218,643,064
Deferred outflow of resources	\$ 22,454,281	\$ 2,811,363	\$ 649,020	\$ 170,462	\$ 23,103,301	\$ 2,981,825
Current liabilities	\$ 10,752,071	\$ 15,466,827	\$ 239,353	\$ 331,363	\$ 10,991,424	\$ 15,798,190
Noncurrent liabilities	99,093,690	75,749,403	1,836,018	1,471,266	100,929,708	77,220,669
Total liabilities	\$ 109,845,761	\$ 91,216,230	\$ 2,075,371	\$ 1,802,629	\$ 111,921,132	\$ 93,018,859
Deferred inflows of resources	\$ 5,960,408	\$ 4,572,668	\$ 244,313	\$ 188,821	\$ 6,204,721	\$ 4,761,489
Net position:						
Net Investment in Capital Assets	\$ 71,120,862	\$ 69,155,245	\$ 44,578,697	\$ 45,499,281	\$ 111,844,559	\$ 109,679,526
Restricted	18,349,850	5,037,370	-	-	\$ 18,349,850	5,037,370
Unrestricted	(10,274,362)	(530,832)	6,223,906	4,683,477	\$ (195,456)	9,127,645
Total net position	\$ 79,196,350	\$ 73,661,783	\$ 50,802,603	\$ 50,182,758	\$ 129,998,953	\$ 123,844,541

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, \$0, may be used to meet the City's ongoing obligations to citizens and creditors.

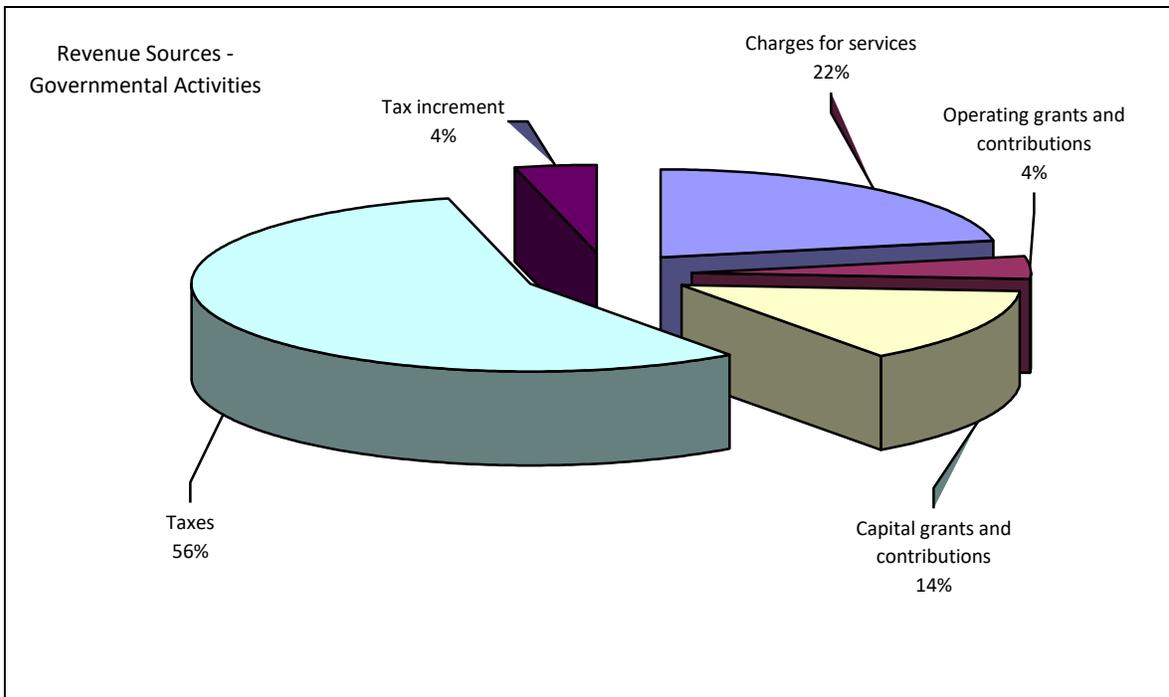
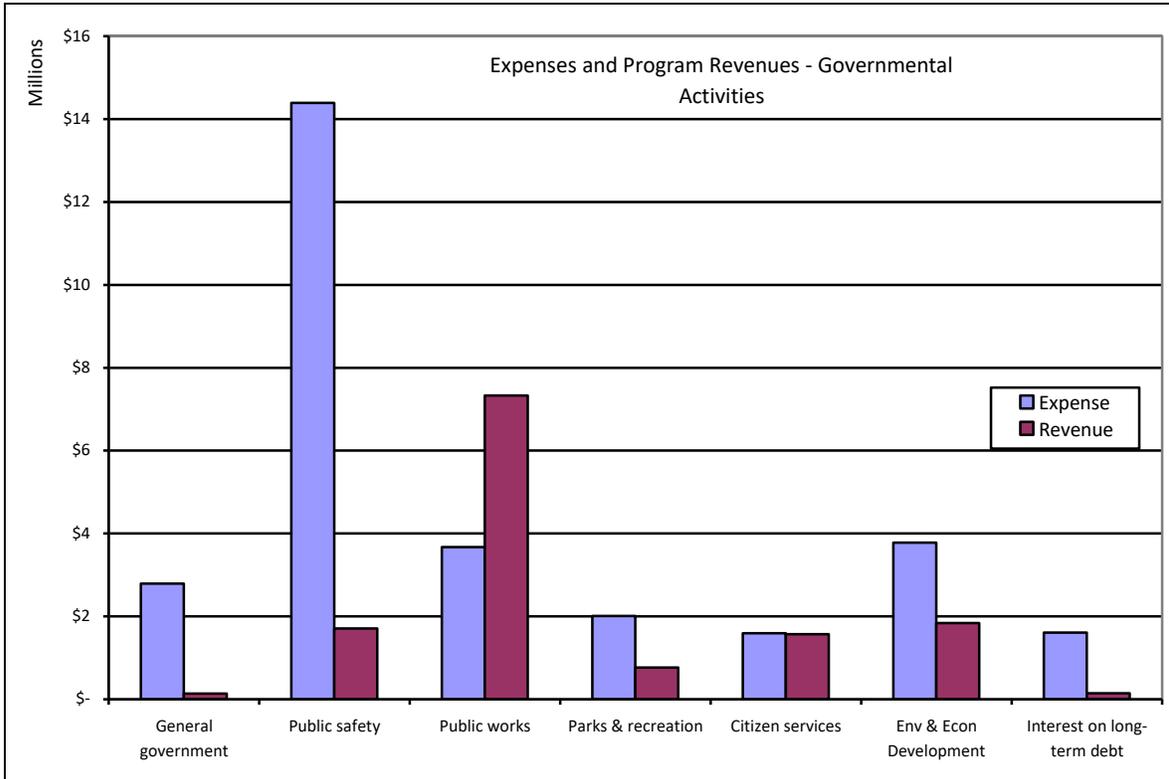
At the end of the current fiscal year, the City of Maplewood is able to report positive balances in two of three categories of net position for the government as a whole. However, unrestricted net position in governmental activities was (\$10,274,362), due to the new GASB 68 and GASB 71 requirement to report a net pension liability of \$33,465,168.

The City of Maplewood's net position increased by \$6,154,412 in 2016, compared to an increase of \$5,245,025 in 2015. Governmental activities increased the City's net position by \$5,534,567, accounting for 89.9% of the total growth in net position. Business-type activities contributed \$619,845 to the increase. Key elements of this net increase are as follows:

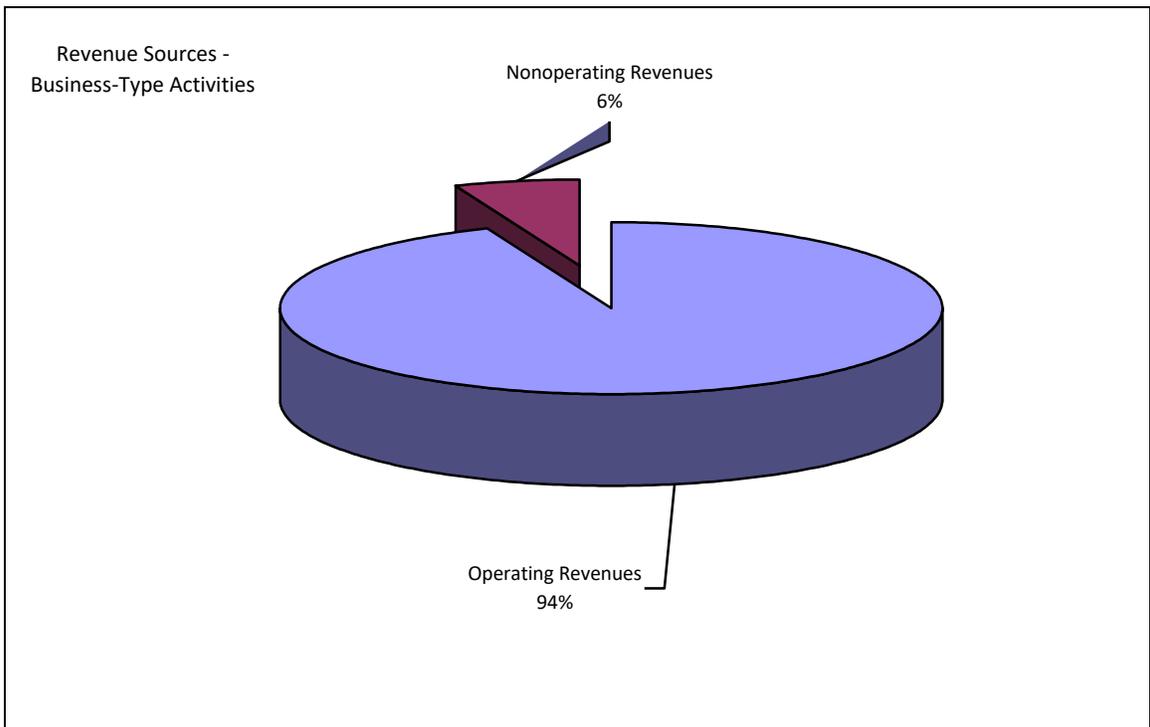
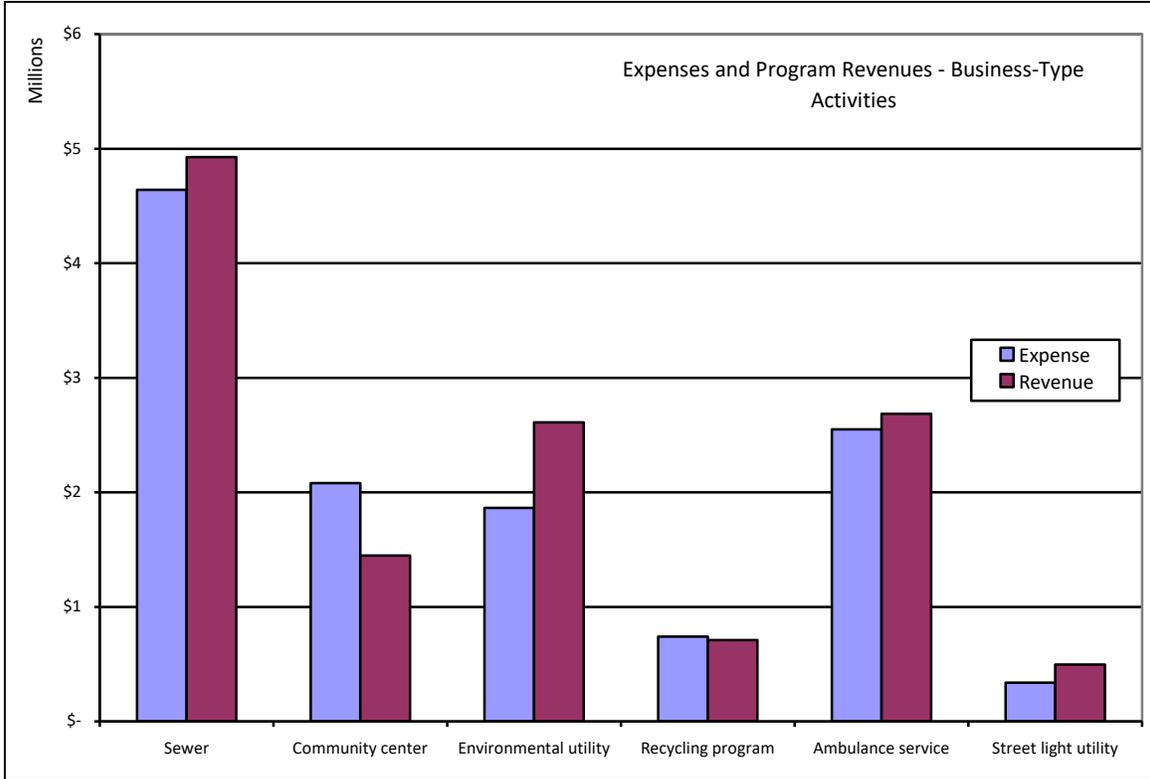
### CITY OF MAPLEWOOD'S CHANGES IN POSITION

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 7,444,025	\$ 6,137,650	\$ 12,629,064	\$ 13,012,253	\$ 20,073,089	\$ 19,149,903
Operating grants and contributions	1,341,166	1,514,593	245,679	287,307	1,586,845	1,801,900
Capital grants and contributions	4,715,259	7,152,580	-	-	4,715,259	7,152,580
General revenues:						
General property taxes	18,756,112	17,986,130	799,409	824,147	19,555,521	18,810,277
Tax increment collections	1,455,687	876,656	-	-	1,455,687	876,656
Grants and contributions not restricted to specific programs	692,501	632,576	-	-	692,501	632,576
Unrestricted investment earnings	98,467	110,747	40,378	22,836	138,845	133,583
Other	-	-	-	-	-	-
Gain on disposal of capital assets	-	-	-	1,524	-	1,524
Total revenues	34,503,217	34,410,932	13,714,530	14,148,067	48,217,747	48,558,999
Expenses:						
General government	2,787,584	2,476,916	-	-	2,787,584	2,476,916
Public safety	14,389,434	10,838,819	-	-	14,389,434	10,838,819
Public works	3,672,745	5,962,367	-	-	3,672,745	5,962,367
Parks & recreation programs	2,007,174	1,479,241	-	-	2,007,174	1,479,241
Citizen services	1,597,922	1,289,895	-	-	1,597,922	1,289,895
Env & Econ development	3,781,490	6,268,576	-	-	3,781,490	6,268,576
Interest and fiscal charges	1,613,231	2,558,937	-	-	1,613,231	2,558,937
Sewer	-	-	4,640,308	4,489,336	4,640,308	4,489,336
Community center	-	-	2,080,570	2,549,454	2,080,570	2,549,454
Environmental utility	-	-	1,864,754	1,969,010	1,864,754	1,969,010
Recycling program	-	-	739,817	652,324	739,817	652,324
Ambulance service	-	-	2,550,560	2,573,218	2,550,560	2,573,218
Street light utility	-	-	337,746	205,881	337,746	205,881
Total expenses	29,849,580	30,874,751	12,213,755	12,439,223	42,063,335	43,313,974
Increase (decrease) in net position before transfers	4,653,637	3,536,181	1,500,775	1,708,844	6,154,412	5,245,025
Transfers	880,930	1,182,518	(880,930)	(1,182,518)	-	-
Increase (decrease) in net position	5,534,567	4,718,699	619,845	526,326	6,154,412	5,245,025
Net position on January 1	73,661,783	79,341,306	50,182,758	50,900,319	123,844,541	130,241,625
Change in accounting principle/estimate	-	(10,398,222)	-	(1,243,887)	-	(11,642,109)
Net position on January 1 - restated	73,661,783	68,943,084	50,182,758	49,656,432	123,844,541	118,599,516
Net position on December 31	\$ 79,196,350	\$ 73,661,783	\$ 50,802,603	\$ 50,182,758	\$ 129,998,953	\$ 123,844,541

**Governmental activities.** Expenses for public works and economic development decreased in 2016 due to more street construction expenses in the prior year. Capital grants and contributions decreased mainly due to grants received from other governments for street projects in the prior year. Below are graphs which provide comparisons of the governmental activities program revenues and expenses.



**Business-type activities.** Charges for services for business-type activities decreased from the prior year, mainly due to a reduction in community center charges. The City leased community center operations to the YMCA near the end of 2016. Below are graphs showing the business-type activities revenue and expense comparisons.



## 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 \$24,376,319. Approximately 6.4% of this total, or \$1,570,253, constitutes unassigned fund balance. The remainder of the total fund balance, \$22,806,066, is not available for new spending because it is either 1) nonspendable, \$704,387, 2) restricted \$15,191,347, 3) committed, \$499,729, or 4) assigned, \$6,410,603, for other purposes.

The fund balance in the General Fund decreased by \$102,459 in 2016, compared to the 2015 decrease of \$657,794. From 2015 to 2016, revenues of the general fund increased 2.9% while expenditures increased 3.6%. In 2016, General Fund expenditures exceeded revenues by \$389,681. Overall, revenues were 99.1% of the final budget, primarily due to charges for services coming in under budget by \$337,663. Expenditures were also at 99.1% of the final budget. The General Fund balance at year-end is \$7,604,070.

The fund balance in the Debt Service Funds increased by \$3,368,066, primarily due to escrowed funds related to advance refunding debt issued in 2016. The fund balance in the Public Improvement Projects Fund increased in 2016 by \$2,779,406 due mainly to the receipt of intergovernmental revenue related to a major intersection improvement project.

**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 \$5,491,291. The Community Center Operations Fund and Street Light Utility Fund had deficit balances of unrestricted net position in the amounts of (\$930,510) and (\$50,802), respectively, at December 31, 2016. The remaining proprietary funds have positive unrestricted net position.

The Ambulance Service Fund accounts for customer service charges which are used to finance the operating expenses for ambulance services. Prior to 2005 the ambulance service revenues and expenses were included in the General Fund. Operating revenues and expenses in fiscal year 2016 were \$2,545,412 and \$2,561,506, respectively. In addition there were net non-operating revenues of \$431,524 which, after transfers in, resulted in an increase in net position of \$415,430.

The Community Center Operations Fund was established in 1994 to account for the revenues and expenses related to the operation of the Community Center building when it opened on October 1, 1994. This building is a 90,000 square foot facility that includes indoor swimming pools, gyms, indoor track, exercise equipment, performing arts theatre, and banquet rooms. The financial objective for the Community Center is to operate on a "break-even basis" excluding depreciation expense. Financial data for 2015 and 2016 is as follows:

<b>Community Center Operations Fund</b>		
	<b>2016</b>	<b>2015</b>
Operating revenues	\$ 1,444,850	\$ 1,844,842
Operating expenses	(2,109,964)	(2,549,329)
Operating loss	(665,114)	(704,487)
Add back depreciation	309,608	257,613
Operating loss before depreciation	\$ (355,506)	\$ (446,874)

For the last three years, operating revenues have financed 79.6%, 80.5% and 80.3% of operating expenses (excluding depreciation) during 2014, 2015 and 2016, respectively. Community center operations were leased to the YMCA in November of 2016.

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 2015 and 2016 is as follows:

	<b>2016</b>	<b>2015</b>
Operating revenues	\$ 2,606,420	\$ 2,521,597
Operating expenses	(1,910,566)	(2,002,836)
Operating income	695,854	518,761
Add back depreciation	573,523	573,523
Operating income before depreciation	\$ 1,269,377	\$ 1,092,284

Environmental utility charges were increased 5% effective January 1, 2014, 3% effective January 1, 2015 and 3% effective January 1, 2016 to finance higher operating expenses and to build a reserve for storm water system 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 2015 and 2016 were as follows:

Operating revenues	\$ 609,852	\$ 566,002
Operating expenses	(740,698)	(651,075)
Operating loss/income	(130,846)	(85,073)

The Sanitary Sewer Fund accounts for financing (by user charges) the cost of sewage treatment, system maintenance, and administrative operations. Annually, most of the sewer operating expenses is attributable to sewage treatment services provided by the Metropolitan Council. These charges were \$3,039,037 in 2016 and \$2,943,809 in 2015. Consequently, the City's sewer utility rates are, in a large part, determined by the Metropolitan Council sewage treatment charges. Financial data for 2015 and 2016 is as follows:

	2016	2015
Operating revenues	\$ 4,924,559	\$ 5,029,707
Operating expenses	(4,664,188)	(4,494,013)
Operating income	260,371	535,694
Add back depreciation	392,420	393,109
Operating income before depreciation	\$ 652,791	\$ 928,803

Sewer rate changed effective January 1, 2015 by 0.0% and 0.0% effective January 1, 2016.

The Street Light Utility Fund accounts for electric franchise fee revenues that are used to finance the street light expenses. Prior to 2005 the street light revenues and expenses were included in the General Fund. In fiscal year 2016, operating revenues and expenses in the Street Light Utility Fund were \$496,562 and \$338,378, 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	Variance
			Favorable (Unfavorable)
Revenues	\$ 18,556,730	\$ 18,398,339	\$ (158,391)
Expenditures	(18,955,120)	(18,788,020)	167,100
Other financing uses	282,422	287,222	4,800
Net change	\$ (115,968)	\$ (102,459)	\$ 13,509
Fund balances:			
January 1, 2016		7,706,529	
December 31, 2016		\$ 7,604,070	

General Fund revenues were 99.1% of the amended budget. Expenditures were 99.1% of the budget because department heads held their expenditures to the amounts appropriated. The December 31, 2016 fund balance amount exceeded the amount anticipated in the final 2016 budget by \$13,509. At the end of 2016, the unassigned fund balance for the General Fund was \$7,500,075 or 40.8% percent of General Fund operating revenues.

There were amendments to the original budget for the General Fund in 2016. The revenue budget was decreased by \$299,440 to total \$18,556,730 and the expenditure budget was decreased by \$50,780 to total \$18,955,120. Transfers in was increased \$281,182.

### 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, 2016, is \$111,844,559 (net of accumulated depreciation). 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:

- Overall increase to construction in progress of \$2,616,668.
- Increase in equipment, vehicles and other improvements totaling \$1,444,425 before depreciation.

#### CITY OF MAPLEWOOD'S CAPITAL ASSETS (NET OF DEPRECIATION)

	Governmental Activities	Business-Type Activities	Total
Infrastructure	\$ 84,764,514	\$ -	\$ 84,764,514
Land	13,548,220	804,338	14,352,558
Buildings and structures	19,896,926	7,084,375	26,981,301
Equipment	2,807,550	1,328,951	4,136,501
Vehicles	3,074,436	175,689	3,250,125
Other improvements	426,208	35,185,344	35,611,552
Construction in progress	7,536,466	-	7,536,466
<b>Total</b>	<b>\$ 132,054,320</b>	<b>\$ 44,578,697</b>	<b>\$ 176,633,017</b>

Additional information on the City of Maplewood's capital assets can be found in Note 5 on pages 59-61 of this report.

**Long-term liabilities.** The City of Maplewood's long-term liabilities outstanding on December 31, 2016 were \$72,262,478. The majority of this amount, \$70,563,458, consists of outstanding general obligation (G.O.) bonds and related premiums. The outstanding principal on G.O. bonds decreased \$1,646,101 during 2016 due to scheduled payments of \$11,186,101 and new issuances totaling \$9,540,000. In addition, the City has long-term debt in the amount of \$1,699,020 for employee benefits. The City of Maplewood maintains an AA+ credit rating from Standard & Poor's Ratings Services.

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 \$98,905,329. Only \$11,180,000 of the City's outstanding debt is counted within the statutory limitation as the other debt is either wholly or partially financed by revenues other than a general tax levy.

Additional information on the City of Maplewood's long-term debt can be found in Note 8 on pages 62-66 of this report.

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

- Ramsey County has an annual average unemployment rate for 2016 of 3.5 percent. This compares with unemployment rates of 4.1 percent for the State of Minnesota and 4.5 percent for the United States.
- The City's local tax capacity will increase by 6.2% for property taxes payable in 2017.
- City population growth of 1.0% is anticipated for 2017.

These factors were considered in preparing the City's budget for the 2017 fiscal year. The City's adopted 2017 budget includes a property tax levy of \$20,738,833 which is 5.0% greater than the 2016 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.

**City of Maplewood  
Statement of Net Position  
December 31, 2016**

	Governmental Activities	Business-type Activities	Total
<b>Assets and Deferred Outflows of Resources</b>			
Cash and investments (including cash equivalents)	\$ 23,332,632	\$ 4,577,679	\$ 27,910,311
Cash with fiscal agent	6,187,004	-	6,187,004
Receivables			
Accounts receivable	371,839	1,519,733	1,891,572
Interest receivable	28,284	5,567	33,851
Taxes receivable	534,006	21,634	555,640
Special assessments receivable	8,975,706	-	8,975,706
Internal balances	(732,615)	732,615	-
Due from other governments	126,660	984,744	1,111,404
Inventories	112,866	-	112,866
Prepaid items	1,187	52,598	53,785
Assets held for resale	703,200	-	703,200
Capital assets not being depreciated			
Land	13,548,220	804,338	14,352,558
Construction in progress	7,536,466	-	7,536,466
Capital assets net of accumulated depreciation			
Vehicles	3,074,436	175,689	3,250,125
Buildings and structures	19,896,926	7,084,375	26,981,301
Furniture and equipment	2,807,550	1,328,951	4,136,501
Improvements other than buildings	426,208	35,185,344	35,611,552
Infrastructure	84,764,514	-	84,764,514
Net pension asset	853,149	-	853,149
Total assets	<u>172,548,238</u>	<u>52,473,267</u>	<u>225,021,505</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to fire relief pensions	380,131	-	380,131
Deferred outflows of resources related to city pensions	22,074,150	649,020	22,723,170
Total deferred outflows of resources	<u>22,454,281</u>	<u>649,020</u>	<u>23,103,301</u>
Total assets and deferred outflows of resources	<u>\$ 195,002,519</u>	<u>\$ 53,122,287</u>	<u>\$ 248,124,806</u>
<b>Liabilities</b>			
Accounts and contracts payable	\$ 1,296,978	\$ 179,324	\$ 1,476,302
Interest payable	950,461	-	950,461
Salaries and benefits payable	249,698	31,409	281,107
Due to other governments	178,158	20,191	198,349
Deposits payable	248,889	8,429	257,318
Unearned revenue	22,643	-	22,643
Bonds payable, net			
Payable within one year	7,677,818	-	7,677,818
Payable after one year	62,885,640	-	62,885,640
Compensated absences payable			
Payable within one year	127,426	-	127,426
Payable after one year	1,571,594	-	1,571,594
Net pension liability	33,465,168	1,564,896	35,030,064
Other post employment benefits (OPEB) obligation	1,171,288	271,122	1,442,410
Total liabilities	<u>109,845,761</u>	<u>2,075,371</u>	<u>111,921,132</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to City pensions	4,327,102	244,313	4,571,415
Deferred inflows of resources related to grants	1,633,306	-	1,633,306
Total deferred inflows of resources	<u>5,960,408</u>	<u>244,313</u>	<u>6,204,721</u>
<b>Net Position</b>			
Net investment in capital assets	71,120,862	44,578,697	111,844,559
Restricted for			
Debt service	16,165,078	-	16,165,078
Tax Increment	929,307	-	929,307
Park dedication fees	1,255,465	-	1,255,465
Unrestricted	(10,274,362)	6,223,906	(195,456)
Total net position	<u>79,196,350</u>	<u>50,802,603</u>	<u>129,998,953</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 195,002,519</u>	<u>\$ 53,122,287</u>	<u>\$ 248,124,806</u>

**City of Maplewood  
Statement of Activities  
Year Ended December 31, 2016**

Functions/programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities</b>							
General government	\$ 2,787,584	\$ 140,661	\$ -	\$ -	\$ (2,646,923)	\$ -	\$ (2,646,923)
Public safety	14,389,434	604,913	642,602	465,000	(12,676,919)	-	(12,676,919)
Public works	3,672,745	3,033,816	425,904	3,871,092	3,658,067	-	3,658,067
Parks and recreation	2,007,174	490,245	272,660	-	(1,244,269)	-	(1,244,269)
Citizen services	1,597,922	1,570,086	-	-	(27,836)	-	(27,836)
Environmental and economic development	3,781,490	1,604,304	-	235,122	(1,942,064)	-	(1,942,064)
Interest and fiscal charges	1,613,231	-	-	144,045	(1,469,186)	-	(1,469,186)
Total governmental activities	<u>29,849,580</u>	<u>7,444,025</u>	<u>1,341,166</u>	<u>4,715,259</u>	<u>(16,349,130)</u>	<u>-</u>	<u>(16,349,130)</u>
<b>Business-type activities</b>							
Ambulance service	2,550,560	2,545,412	140,608	-	-	135,460	135,460
Community center	2,080,570	1,446,054	1,997	-	-	(632,519)	(632,519)
Environmental utility	1,864,754	2,606,625	2,276	-	-	744,147	744,147
Recycling program	739,817	609,852	99,105	-	-	(30,860)	(30,860)
Sewer	4,640,308	4,924,559	1,693	-	-	285,944	285,944
Street light utility	337,746	496,562	-	-	-	158,816	158,816
Total business-type activities	<u>12,213,755</u>	<u>12,629,064</u>	<u>245,679</u>	<u>-</u>	<u>-</u>	<u>660,988</u>	<u>660,988</u>
<b>Total governmental and business-type activities</b>	<u>\$ 42,063,335</u>	<u>\$ 20,073,089</u>	<u>\$ 1,586,845</u>	<u>\$ 4,715,259</u>	<u>(16,349,130)</u>	<u>660,988</u>	<u>(15,688,142)</u>
<b>General revenues</b>							
Property taxes					18,756,112	799,409	19,555,521
Tax increments					1,455,687	-	1,455,687
Grants and contributions not restricted to specific programs					692,501	-	692,501
Unrestricted investment earnings					98,467	40,378	138,845
Transfers					880,930	(880,930)	-
Total general revenues and transfers					<u>21,883,697</u>	<u>(41,143)</u>	<u>21,842,554</u>
Change in net position					5,534,567	619,845	6,154,412
Net position - beginning					73,661,783	50,182,758	123,844,541
Net position - ending					<u>\$ 79,196,350</u>	<u>\$ 50,802,603</u>	<u>\$ 129,998,953</u>

**City of Maplewood**  
**Balance Sheet - Governmental Funds**  
**December 31, 2016**

	General	Debt Service Funds	Capital Projects Public Improvement Projects Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 8,038,160	\$ 7,658,878	\$ -	\$ 4,248,568	\$ 19,945,606
Cash with fiscal agent	-	6,187,004	-	-	6,187,004
Accrued interest receivable	9,691	9,307	-	5,161	24,159
Due from other governments	70,593	-	-	56,065	126,658
Accounts receivable	53,516	-	12,890	305,433	371,839
Advance due from other funds	-	-	227,500	-	227,500
Due from other funds	-	-	809,515	4,027,030	4,836,545
Property taxes receivable	372,487	135,106	-	26,413	534,006
Special assessments receivable	10,631	8,917,066	49,375	(1,366)	8,975,706
Prepaid items	1,187	-	-	-	1,187
Assets held for resale	-	-	475,700	227,500	703,200
	<u>\$ 8,556,265</u>	<u>\$ 22,907,361</u>	<u>\$ 1,574,980</u>	<u>\$ 8,894,804</u>	<u>\$ 41,933,410</u>
<b>Liabilities</b>					
Accounts payable	\$ 231,975	\$ 16,822	\$ 343,527	\$ 503,330	\$ 1,095,654
Contracts payable	-	-	149,587	32,699	182,286
Deposits payable	242,789	-	-	6,100	248,889
Due to other governments	161,084	-	401	609	162,094
Salaries and benefits payable	143,884	-	-	6,607	150,491
Due to other funds	-	-	4,006,737	829,808	4,836,545
Advance payable	-	-	-	227,500	227,500
Unearned revenues	20,033	-	-	2,610	22,643
	<u>799,765</u>	<u>16,822</u>	<u>4,500,252</u>	<u>1,609,263</u>	<u>6,926,102</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - taxes and assessments	152,430	8,790,412	48,273	6,568	8,997,683
Unavailable revenue - grants	-	-	1,633,306	-	1,633,306
	<u>152,430</u>	<u>8,790,412</u>	<u>1,681,579</u>	<u>6,568</u>	<u>10,630,989</u>
<b>Fund Balances</b>					
Nonspendable	1,187	-	475,700	227,500	704,387
Restricted	-	14,100,127	-	1,091,220	15,191,347
Committed	-	-	-	499,729	499,729
Assigned	102,808	-	-	6,307,795	6,410,603
Unassigned	7,500,075	-	(5,082,551)	(847,271)	1,570,253
	<u>7,604,070</u>	<u>14,100,127</u>	<u>(4,606,851)</u>	<u>7,278,973</u>	<u>24,376,319</u>
	<u>\$ 8,556,265</u>	<u>\$ 22,907,361</u>	<u>\$ 1,574,980</u>	<u>\$ 8,894,804</u>	<u>\$ 41,933,410</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 8,556,265</u>	<u>\$ 22,907,361</u>	<u>\$ 1,574,980</u>	<u>\$ 8,894,804</u>	<u>\$ 41,933,410</u>

**City of Maplewood  
Reconciliation of the Balance Sheet to  
the Statement of Net Position - Governmental Funds  
December 31, 2016**

Total fund balances - Governmental Funds \$ 24,376,319

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.

Cost of capital assets	180,459,767
Less accumulated depreciation	(51,055,133)

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	(68,623,529)
Unamortized bond premium and discount	(1,939,929)
Unfunded other post employment benefits obligation	(1,171,288)
Net pension liability	(33,465,168)

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	207,140
Special assessments	51,680

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	(4,327,102)
Deferred outflows of resources related to fire relief pensions	380,131
Deferred outflows of resources related to city pensions	22,074,150

Fire Relief Association net pension asset created through contributions to a defined benefit pension plan which is not recognized in the governmental funds.

853,149

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred special assessments	8,738,863
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Governmental funds do not report a liability for accrued interest due and payable.

(950,461)

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.

3,587,761

Total net position - governmental activities

\$ 79,196,350

See notes to financial statements.

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**City of Maplewood**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended December 31, 2016**

	<u>General</u>	<u>Debt service</u> Debt Service Funds	<u>Capital projects</u> Public Improvement Projects Fund	<u>Other</u> Governmental Funds	<u>Total</u> Governmental Funds
<b>Revenues</b>					
General property taxes	\$ 13,024,699	\$ 4,731,500	\$ -	\$ 1,005,198	\$ 18,761,397
Tax increment collections	-	-	-	1,455,687	1,455,687
Miscellaneous taxes	35,419	-	-	1,297,468	1,332,887
Licenses and permits	1,434,651	-	-	11,161	1,445,812
Intergovernmental	944,311	1,244,755	2,294,400	863,958	5,347,424
Special assessments	1,708	2,821,574	25,156	460	2,848,898
Charges for services	2,614,717	-	-	1,638,512	4,253,229
Fines and forfeitures	193,934	-	-	5,938	199,872
Investment income	42,586	27,488	(49,681)	47,116	67,509
Miscellaneous					
Contributions and donations	3,560	-	-	16,815	20,375
Rent	1,188	-	-	104,648	105,836
Other	101,566	-	7,080	66,629	175,275
Total revenues	<u>18,398,339</u>	<u>8,825,317</u>	<u>2,276,955</u>	<u>6,513,590</u>	<u>36,014,201</u>
<b>Expenditures</b>					
<b>Current</b>					
Citizen services	1,287,686	-	-	163,794	1,451,480
Environmental and economic development	1,085,160	-	-	50,631	1,135,791
Executive	1,064,370	-	-	12,389	1,076,759
Finance	634,440	165,996	-	-	800,436
Fire	1,922,854	-	-	35,952	1,958,806
Legislative	154,963	-	-	28,969	183,932
Parks and recreation	513,210	-	-	906,595	1,419,805
Police	8,385,169	-	-	10,753	8,395,922
Public works	3,695,679	-	-	34,607	3,730,286
Investment management fees	23,270	7,269	2,909	45,300	78,748
<b>Debt service</b>					
Principal retirement	-	11,186,101	-	-	11,186,101
TIF developer payments	-	-	-	82,876	82,876
Interest and other charges	-	2,170,212	-	161,366	2,331,578
<b>Capital outlay</b>					
General government	-	-	-	1,893	1,893
Environmental and economic development	-	-	2,347,647	229,924	2,577,571
Police	-	-	-	193,370	193,370
Fire	7,699	-	-	164,734	172,433
Parks and recreation	-	-	-	886,757	886,757
Public works	13,520	-	-	35,152	48,672
Total expenditures	<u>18,788,020</u>	<u>13,529,578</u>	<u>2,350,556</u>	<u>3,045,062</u>	<u>37,713,216</u>
Excess of revenues over (under) expenditures	(389,681)	(4,704,261)	(73,601)	3,468,528	(1,699,015)
<b>Other Financing Sources (Uses)</b>					
Issuance of bonds	-	3,765,000	-	-	3,765,000
Issuance of refunding bonds	-	5,775,000	-	-	5,775,000
Premium on debt issued	-	619,378	-	-	619,378
Transfers in	281,182	5,076,413	2,853,007	1,826,835	10,037,437
Transfers out	(11,835)	(7,163,464)	-	(1,867,745)	(9,043,044)
Proceeds from sale of capital asset	17,875	-	-	47,804	65,679
Total other financing sources (uses)	<u>287,222</u>	<u>8,072,327</u>	<u>2,853,007</u>	<u>6,894</u>	<u>11,219,450</u>
Net change in fund balances	(102,459)	3,368,066	2,779,406	3,475,422	9,520,435
<b>Fund Balances</b>					
Beginning of year	<u>7,706,529</u>	<u>10,732,061</u>	<u>(7,386,257)</u>	<u>3,803,551</u>	<u>14,855,884</u>
End of year	<u>\$ 7,604,070</u>	<u>\$ 14,100,127</u>	<u>\$ (4,606,851)</u>	<u>\$ 7,278,973</u>	<u>\$ 24,376,319</u>

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**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, 2016**

Net change in fund balances - governmental funds \$ 9,520,435

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	3,520,946
Depreciation expense	(3,777,717)
Loss on disposal	(67,970)
Assets contributed to Enterprise and Internal Service Funds	(48,672)

Unfunded OPEB obligations are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities. (183,983)

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	(3,988,949)
State aid contribution	86,776

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	11,186,101
Notes Payable	368,606

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. (401,021)

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. 131,384

Proceeds from long-term debt are recognized as an other financing source in the governmental funds but have no impact on net assets in the Statement of Activities. (9,540,000)

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	(45,183)
Special assessments delinquent	(6,463)
Special assessments deferred	(1,462,709)

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. 242,986

Change in net position - governmental activities \$ 5,534,567

**City of Maplewood**  
**Statement of Net Position - Proprietary Funds**  
**December 31, 2016**

	Business-Type Activities Enterprise Funds		
	606 Ambulance Service	602 Community Center Operations	604 Environmental Utility
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 1,057,869
Accrued interest receivable	-	-	1,286
Due from other governments	-	-	324,839
Accounts receivable - net	1,343,175	45,836	6,903
Due from other funds	-	-	-
Property taxes receivable	9,332	12,302	-
Inventories	-	-	-
Prepaid items	52,598	-	-
Total current assets	<u>1,405,105</u>	<u>58,138</u>	<u>1,390,897</u>
<b>Noncurrent assets</b>			
<b>Capital assets</b>			
Structures, vehicles, and equipment	1,117,601	13,808,927	34,224,205
Less: allowance for depreciation	(571,722)	(5,524,431)	(10,266,700)
Net capital assets	<u>545,879</u>	<u>8,284,496</u>	<u>23,957,505</u>
Total assets	<u>1,950,984</u>	<u>8,342,634</u>	<u>25,348,402</u>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to pensions	-	212,648	229,632
Total assets and deferred outflows of resources	<u>\$ 1,950,984</u>	<u>\$ 8,555,282</u>	<u>\$ 25,578,034</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 15,613	\$ 101,581	\$ 6,681
Due to other governments	15,811	2,235	128
Salaries payable	21,255	38	3,923
Deposits	-	8,429	-
Due to other funds	860,172	435,977	-
Employee benefits payable - current portion	-	-	-
Total current liabilities	<u>912,851</u>	<u>548,260</u>	<u>10,732</u>
<b>Noncurrent liabilities</b>			
Employee benefits payable - noncurrent portion	-	-	-
Other post employment benefits (OPEB) obligation	112,777	60,258	46,747
Net pension liability	-	512,730	553,681
Less amount due within one year	-	-	-
Total noncurrent liabilities	<u>112,777</u>	<u>572,988</u>	<u>600,428</u>
Total liabilities	<u>1,025,628</u>	<u>1,121,248</u>	<u>611,160</u>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to pensions	-	80,048	86,441
<b>Net Position</b>			
Net investment in capital assets	545,879	8,284,496	23,957,505
Unrestricted	379,477	(930,510)	922,928
Total net position	<u>925,356</u>	<u>7,353,986</u>	<u>24,880,433</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 1,950,984</u>	<u>\$ 8,555,282</u>	<u>\$ 25,578,034</u>

Business-Type Activities Enterprise Funds

605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	Governmental Activities - Internal Service Funds
\$ 351,629	\$ 3,168,181	\$ -	\$ 4,577,679	\$ 3,387,026
427	3,854	-	5,567	4,125
79,478	580,427	-	984,744	2
29	202	123,588	1,519,733	-
-	1,468,804	-	1,468,804	-
-	-	-	21,634	-
-	-	-	-	112,866
-	-	-	52,598	-
<u>431,563</u>	<u>5,221,468</u>	<u>123,588</u>	<u>8,630,759</u>	<u>3,504,019</u>
-	23,409,315	-	72,560,048	6,391,992
-	(11,618,498)	-	(27,981,351)	(3,742,306)
-	11,790,817	-	44,578,697	2,649,686
<u>431,563</u>	<u>17,012,285</u>	<u>123,588</u>	<u>53,209,456</u>	<u>6,153,705</u>
26,430	180,310	-	649,020	-
<u>\$ 457,993</u>	<u>\$ 17,192,595</u>	<u>\$ 123,588</u>	<u>\$ 53,858,476</u>	<u>\$ 6,153,705</u>
\$ 42,854	\$ 12,595	\$ -	179,324	\$ 19,038
-	282	1,735	20,191	16,064
902	5,291	-	31,409	99,207
-	-	-	8,429	-
-	-	172,655	1,468,804	-
-	-	-	-	127,426
<u>43,756</u>	<u>18,168</u>	<u>174,390</u>	<u>1,708,157</u>	<u>261,735</u>
-	-	-	-	1,699,020
5,880	45,460	-	271,122	-
63,727	434,758	-	1,564,896	-
-	-	-	-	(127,426)
<u>69,607</u>	<u>480,218</u>	<u>-</u>	<u>1,836,018</u>	<u>1,571,594</u>
<u>113,363</u>	<u>498,386</u>	<u>174,390</u>	<u>3,544,175</u>	<u>1,833,329</u>
9,949	67,875	-	244,313	-
-	11,790,817	-	44,578,697	2,649,686
<u>334,681</u>	<u>4,835,517</u>	<u>(50,802)</u>	<u>5,491,291</u>	<u>1,670,690</u>
<u>334,681</u>	<u>16,626,334</u>	<u>(50,802)</u>	<u>50,069,988</u>	<u>4,320,376</u>
<u>\$ 457,993</u>	<u>\$ 17,192,595</u>	<u>\$ 123,588</u>	<u>\$ 53,858,476</u>	<u>\$ 6,153,705</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			<u>732,615</u>	
Net position of business-type activities			<u>\$ 50,802,603</u>	

**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Proprietary Funds**  
**Year Ended December 31, 2016**

	Business-Type Activities Enterprise Funds			
	606 Ambulance Service	602 Community Center Operations	604 Environmental Utility	605 Recycling Program
Operating revenues				
Utility/recycling/ambulance billings	\$ 2,545,005	\$ -	\$ 2,606,420	\$ 609,817
Memberships and daily fees	-	1,241,854	-	-
Commodity sales	-	47,926	-	-
Room and equipment rental	-	153,253	-	-
Franchise tax	-	-	-	-
Other sales and services	407	1,817	-	35
Total operating revenues	<u>2,545,412</u>	<u>1,444,850</u>	<u>2,606,420</u>	<u>609,852</u>
Operating expenses				
Personnel services	1,749,158	786,772	787,647	90,105
Materials and supplies	102,713	130,539	39,294	2,635
Contractual services	431,521	883,045	347,792	595,458
Depreciation	54,364	309,608	573,523	-
Administrative charges	223,750	-	162,310	52,500
Total operating expenses	<u>2,561,506</u>	<u>2,109,964</u>	<u>1,910,566</u>	<u>740,698</u>
Operating income (loss)	(16,094)	(665,114)	695,854	(130,846)
Nonoperating revenues (expenses)				
Investment income	(8,428)	(1,868)	6,758	3,313
Intergovernmental	140,608	1,997	2,276	99,105
General property taxes	305,779	493,775	(145)	-
Investment management fees	-	-	(2,193)	(890)
Gain (loss) on disposal of capital assets	(6,435)	1,204	205	-
Total nonoperating revenues (expenses)	<u>431,524</u>	<u>495,108</u>	<u>6,901</u>	<u>101,528</u>
Income (loss) before contributions and transfers	415,430	(170,006)	702,755	(29,318)
Capital contributions from other funds	-	-	-	-
Transfers out	-	-	(561,587)	-
Change in net position	415,430	(170,006)	141,168	(29,318)
Net position				
Beginning of year	<u>509,926</u>	<u>7,523,992</u>	<u>24,739,265</u>	<u>363,999</u>
End of year	<u>\$ 925,356</u>	<u>\$ 7,353,986</u>	<u>\$ 24,880,433</u>	<u>\$ 334,681</u>

Business-Type Activities Enterprise Funds			Governmental Activities - Internal Service Funds
601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 4,884,152	\$ -	\$ 10,645,394	\$ -
-	-	1,241,854	-
-	-	47,926	-
-	-	153,253	-
-	496,562	496,562	-
40,407	-	42,666	9,386,420
<u>4,924,559</u>	<u>496,562</u>	<u>12,627,655</u>	<u>9,386,420</u>
586,100	-	3,999,782	7,760,288
21,261	2,723	299,165	567,007
3,308,897	316,755	5,883,468	403,000
392,420	-	1,329,915	323,466
355,510	18,900	812,970	-
<u>4,664,188</u>	<u>338,378</u>	<u>12,325,300</u>	<u>9,053,761</u>
260,371	158,184	302,355	332,659
43,496	(2,893)	40,378	30,958
1,693	-	245,679	32,410
-	-	799,409	-
(12,236)	-	(15,319)	(8,725)
-	-	(5,026)	34,846
<u>32,953</u>	<u>(2,893)</u>	<u>1,065,121</u>	<u>89,489</u>
293,324	155,291	1,367,476	422,148
-	-	-	67,600
<u>(319,343)</u>	<u>-</u>	<u>(880,930)</u>	<u>(113,463)</u>
(26,019)	155,291	486,546	376,285
<u>16,652,353</u>	<u>(206,093)</u>	<u>49,583,442</u>	<u>3,944,091</u>
<u>\$ 16,626,334</u>	<u>\$ (50,802)</u>	<u>\$ 50,069,988</u>	<u>\$ 4,320,376</u>

Change in net position reported above	\$ 486,546
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	<u>133,299</u>
Change in net position of business type activities	<u>\$ 619,845</u>

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2016**

	Business-type Activities - Enterprise Funds		
	606 Ambulance Service	602 Community Center Operations	604 Environmental Utility
<b>Cash Flows - Operating Activities</b>			
Receipts from customers	\$ 2,461,719	\$ 1,284,216	\$ 2,638,187
Interfund services provided and used	(223,750)	-	(375,780)
Payments to suppliers for goods and services	(580,703)	(970,776)	(168,135)
Payments to employees for services	(1,720,003)	(1,007,721)	(741,662)
Other operating revenues	407	1,817	-
Net cash flows - operating activities	(62,330)	(692,464)	1,352,610
<b>Cash Flows - Noncapital Financing Activities</b>			
Property taxes	304,607	491,663	(145)
Intergovernmental receipts	140,608	1,997	2,276
Decrease (increase) in due from other funds	-	-	-
Increase (decrease) in due to other funds	(120,268)	219,256	-
Transfer to other funds	-	-	(561,587)
Net cash flows - noncapital financing activities	324,947	712,916	(559,456)
<b>Cash Flows - Capital and Related Financing Activities</b>			
Acquisition of capital assets	(254,085)	(28,952)	-
Proceeds from disposal of capital assets	(104)	1,204	206
Net cash flows - capital and related financing activities	(254,189)	(27,748)	206
<b>Cash Flows - Investing Activities</b>			
Investment income	(8,428)	(1,868)	5,925
Investment management fees	-	-	(2,193)
Net cash flows - investing activities	(8,428)	(1,868)	3,732
Net change in cash and cash equivalents	-	(9,164)	797,092
<b>Cash and Cash Equivalents</b>			
January 1	-	9,164	260,777
December 31	\$ -	\$ -	\$ 1,057,869

605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	Governmental Activities - Internal Service Funds
\$ 607,276	\$ 4,980,350	\$ 494,035	\$ 12,465,783	\$ -
(52,500)	(475,310)	(18,900)	(1,146,240)	9,132,255
(594,178)	(3,202,258)	(332,668)	(5,848,718)	(958,737)
(62,283)	(529,856)	-	(4,061,525)	(7,712,466)
35	40,407	-	42,666	265,669
<u>(101,650)</u>	<u>813,333</u>	<u>142,467</u>	<u>1,451,966</u>	<u>726,721</u>
-	-	-	796,125	-
99,105	1,693	-	245,679	32,410
-	40,586	-	40,586	-
-	-	(139,574)	(40,586)	-
<u>-</u>	<u>(319,343)</u>	<u>-</u>	<u>(880,930)</u>	<u>(113,463)</u>
99,105	(277,064)	(139,574)	160,874	(81,053)
-	(132,626)	-	(415,663)	(529,816)
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,306</u>	<u>34,846</u>
<u>-</u>	<u>(132,626)</u>	<u>-</u>	<u>(414,357)</u>	<u>(494,970)</u>
3,497	44,393	(2,893)	40,626	32,417
(890)	(12,236)	-	(15,319)	(8,725)
<u>2,607</u>	<u>32,157</u>	<u>(2,893)</u>	<u>25,307</u>	<u>23,692</u>
62	435,800	-	1,223,790	174,390
<u>351,567</u>	<u>2,732,381</u>	<u>-</u>	<u>3,353,889</u>	<u>3,212,636</u>
<u>\$ 351,629</u>	<u>\$ 3,168,181</u>	<u>\$ -</u>	<u>\$ 4,577,679</u>	<u>\$ 3,387,026</u>

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2016**

	Business-type Activities - Enterprise Funds		
	606 Ambulance Service	602 Community Center Operations	604 Environmental Utility
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>			
Operating income (loss)	\$ (16,094)	\$ (665,114)	\$ 695,854
Adjustments to reconcile operating income (loss) to net cash flows - operating activities			
Depreciation	54,364	309,608	573,523
Pension expense	-	(215,388)	38,017
Accounts receivable	(83,286)	(7,055)	4,881
Due from other governments	-	-	26,886
Prepaid items	(52,598)	-	-
Inventories	-	-	-
Accounts payable	6,360	42,679	5,353
Salaries payable	5,680	(11,580)	1,616
Due to other governments	(231)	(8,300)	128
Deposits	-	8,429	-
Unearned revenue	-	(151,762)	-
OPEB obligation	23,475	6,019	6,352
Employee benefits payable	-	-	-
Total adjustments	<u>(46,236)</u>	<u>(27,350)</u>	<u>656,756</u>
Net cash flows - operating activities	<u>\$ (62,330)</u>	<u>\$ (692,464)</u>	<u>\$ 1,352,610</u>
<b>Noncash Capital and Related Financing Activities</b>			
Capital contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Business-type Activities -  
Enterprise Funds

605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	Governmental Activities - Internal Service Funds
\$ (130,846)	\$ 260,371	\$ 158,184	\$ 302,355	\$ 332,659
-	392,420	-	1,329,915	323,466
24,854	49,882	-	(102,635)	-
16	329	(2,895)	(88,010)	-
(2,557)	95,869	368	120,566	11,504
-	-	-	(52,598)	-
-	-	-	-	2,146
3,915	7,818	(14,439)	51,686	3,566
855	-	-	(3,429)	7,302
-	282	1,249	(6,872)	5,558
-	-	-	8,429	-
-	-	-	(151,762)	-
2,113	6,362	-	44,321	-
-	-	-	-	40,520
<u>29,196</u>	<u>552,962</u>	<u>(15,717)</u>	<u>1,149,611</u>	<u>394,062</u>
<u>\$ (101,650)</u>	<u>\$ 813,333</u>	<u>\$ 142,467</u>	<u>\$ 1,451,966</u>	<u>\$ 726,721</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,600</u>

**City of Maplewood**  
**Statement of Fiduciary Net Position**  
**December 31, 2016**

	<u>Agency Funds</u>
<b>Assets</b>	
Cash and investments	\$ 286,969
Accounts receivable	<u>1,210</u>
Total assets	<u><u>\$ 288,179</u></u>
<b>Liabilities</b>	
Deposits payable	<u><u>\$ 288,179</u></u>

**City of Maplewood**  
**Notes to 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 the 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.

**1. 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 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 of the nonfiduciary activities of the primary government and its component units. The fiduciary funds are only reported in the Statement of Fiduciary Net Position. 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.

The Agency Funds are presented in the fiduciary fund financial statements. Since, by definition, these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the City, these funds are not incorporated into the government-wide 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 and fiduciary 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.

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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.

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. 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.

**City of Maplewood  
Notes to 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)**

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.

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**

The City reports the following 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.

**City of Maplewood**  
**Notes to 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):**

The City reports the following Major Proprietary Funds:

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

*Community Center Operations Fund* – This Fund accounts for revenues and expenses related to the operation of the community center building.

*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.

Additionally, the City reports the following fund types:

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

*Capital Project 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.

*Agency Fund* – used to account for confiscated money, developer projects, and Police Explorer assets held by the City as an agent. The City's Agency Funds are custodial in nature and do not involve measurement of results of operations.

**City of Maplewood**  
**Notes to 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):**

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.

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* authorizes 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.

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

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**1. Deposits and Investments (Continued)**

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

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

**2. Receivables and Payables**

All trade and property tax receivables are shown net of an allowance for uncollectibles. At December 31, 2016, an allowance of \$2,984,019 was recorded in the Ambulance Service Fund.

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 2017.

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 the lower of cost (first-in, first-out (FIFO)) or market and is expensed as consumption occurs. Inventory maintained by the City is in its Internal Service Fund for the fleet maintenance and in its Enterprise Fund for the Community Center operation.

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.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**3. Inventory, Land Held for Resale, and Prepaid Items (Continued)**

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.

**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	
Land and land improvements	Always capitalize
Easements	\$50,000
Building and building improvements	\$25,000
Construction in progress	Always capitalize
Infrastructure	\$50,000
Equipment and vehicles	\$5,000

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, 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, 2016.

**City of Maplewood  
Notes to 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:

<u>Assets</u>	
Building and building improvements	10-50 years
Infrastructure including easements	15-60 years
Equipment and vehicles	3-30 years

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 position 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 one item that qualifies for reporting in this category. The City presents deferred outflows of resources on the Statement(s) of Net Position for deferred outflows of resources related to pensions 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 position 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 three sources: property taxes, special assessments, and state aids. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. At the government-wide level grants received for subsequent years are presented. The City presents deferred inflows of resources on the Statement(s) of Net Position for deferred inflows of resources related to pensions 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 7 for further information on employee benefits.

**City of Maplewood  
Notes to 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 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 target General Fund balance is to maintain an unassigned fund balance of 36.1% general fund revenues with a goal of achieving 40.0%.

**City of Maplewood  
Notes to 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**

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 capital assets.

*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".

Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. There is a reclassification of \$3,855,000 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.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 Project Funds which are prepared on the modified accrual basis of accounting, except for the State Grants, Federal Grants and Cable Television Special Revenue Funds. Budgets were not adopted for these funds in 2016, and therefore, individual budget schedules are not presented. The budgets adopted for the Special Revenue and Capital Project 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.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)**

**A. Deficit Fund Equity**

At December 31, 2016, individual funds with deficit fund balances/net position are as follows:

Fund	Fund Balance
Capital project funds	
Legacy Village Tax Abatement	\$ (146)
Police Department Expansion	(2,240)
Pond Clean Out/Dredging	(14)
Public Safety Training Facility Fund	(443,644)
Storm Clean Up 7/16/11	(51)
Tax Increment Econ. Develop. District 1-11	(218,675)
Water Availability Charge N. St. Paul District	(6,035)
Public Improvement Projects Fund	(4,606,851)
Special Revenue Funds	
Taste of Maplewood	(5,074)
State Grants	(170,898)
Federal Grants	(494)

**City of Maplewood  
Notes to Financial Statements**

**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 District's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding FDIC, SAIF, BIF, or FCUA coverage. As of December 31, 2016, the City's bank balance of \$10,251,681 was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the City's name. The book balance as of December 31, 2016, was \$10,251,681 for deposits.

**B. Investments**

Investment Type	Fair Value	Less Than 1	1 - 5	6 - 10
External Investment Pool - 4M Fund	\$ 8,060,924	\$ 8,060,924	\$ -	\$ -
Brokered Money Market Funds	398,712	398,712	-	-
Long-term Bonds	1,762,132	265,000	1,497,132	-
US Agencies	2,240,164	851,704	1,388,460	-
US Treasuries	6,187,004	6,187,004	-	-
Brokered Certificates of Deposit	5,378,571	1,363,577	4,014,994	-
<b>Total</b>	<b>\$ 24,027,507</b>	<b>\$ 17,126,921</b>	<b>\$ 6,900,586</b>	<b>\$ -</b>

**Concentration of Credit Risk:** The City's investment policy states the District will diversify its investment to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual financial institutions, or maturities. As of December 31, 2016, the City's investments follow the guidelines stated in its investment policy, the investment in U.S. Treasury State and Local Government was greater than 5%, at 18%.

**Credit Risk:** The City's investment policy limits investments to those specified in the above statutes. As of December 31, 2016, the FHLB Bonds and mortgage backed notes were rated AAA by Standard & Poor's (S&P) and Aaa by Moody's Investors Services. Repurchase agreements, money market mutual funds and U.S. Treasury notes and bonds are unrated.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

**B. Investments (Continued)**

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.

The City has the following recurring fair value measurements as of December 31, 2016:

- \$6,187,004 of investments are valued using a quoted market prices (Level 1 inputs)
- \$9,380,867 of investments are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2016, were as follows:

Deposits (Note 3.A.)	\$ 10,251,681
Petty cash and other cash on hand	105,096
Investments (Note 3.B.)	24,027,507
Total deposits and investments	\$ 34,384,284

Deposits and investments are presented in the December 31, 2016, basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 27,910,311
Cash with fiscal agent	6,187,004
Statement of Fiduciary Net Position	
Agency cash and investments	286,969
Total deposits and investments	\$ 34,384,284

**City of Maplewood  
Notes to Financial Statements**

**NOTE 4 – RECEIVABLES**

Significant receivable balances not expected to be collected within one year of December 31, 2016, are as follows

	Primary Government						Total
	Major Funds						
	General	Public Improvement Projects Fund	Debt Service	Ambulance Service	Community Center	Nonmajor Funds	
Delinquent taxes receivable	\$ 162,745	\$ -	\$ 63,587	\$ 4,784	\$ 4,520	\$ 10,861	\$ 246,497
Special assessments receivable	10,304	2,950	8,734,884	-	-	42,406	8,790,544
Ambulance receivable (net)	-	-	-	112,827	-	-	112,827
	<u>\$ 173,049</u>	<u>\$ 2,950</u>	<u>\$ 8,798,471</u>	<u>\$ 117,611</u>	<u>\$ 4,520</u>	<u>\$ 53,267</u>	<u>\$ 9,149,868</u>

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.

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred inflows and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
Delinquent property taxes receivable	\$ 207,140	\$ -
Delinquent special assessments receivable	51,680	-
Special assessments not yet due	8,738,863	-
Other	1,633,306	22,643
Total deferred/unearned revenue for governmental funds	<u>\$ 10,630,989</u>	<u>\$ 22,643</u>

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

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2016, was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 13,548,220	\$ -	\$ -	\$ 13,548,220
Construction in progress	4,919,798	2,626,774	(10,106)	7,536,466
Total capital assets, not being depreciated	<u>18,468,018</u>	<u>2,626,774</u>	<u>(10,106)</u>	<u>21,084,686</u>
Capital assets, being depreciated				
Buildings	26,593,566	-	-	26,593,566
Equipment	5,388,346	903,175	-	6,291,521
Vehicles	6,473,487	498,955	(405,728)	6,566,714
Other improvements	880,198	50,893	-	931,091
Infrastructure	125,384,181	-	-	125,384,181
Total capital assets, being depreciated	<u>164,719,778</u>	<u>1,453,023</u>	<u>(405,728)</u>	<u>165,767,073</u>
Less accumulated depreciation for				
Buildings	6,153,731	542,909	-	6,696,640
Equipment	3,182,459	301,512	-	3,483,971
Vehicles	3,407,332	422,704	(337,758)	3,492,278
Other improvements	467,803	37,080	-	504,883
Infrastructure	37,822,688	2,796,979	-	40,619,667
Total accumulated depreciation	<u>51,034,013</u>	<u>4,101,184</u>	<u>(337,758)</u>	<u>54,797,439</u>
Total capital assets being depreciated - net	<u>113,685,765</u>	<u>(2,648,161)</u>	<u>(67,970)</u>	<u>110,969,634</u>
Governmental activities capital assets - net	<u>\$ 132,153,783</u>	<u>\$ (21,387)</u>	<u>\$ (78,076)</u>	<u>\$ 132,054,320</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 5 – CAPITAL ASSETS (CONTINUED)**

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 804,338	\$ -	\$ -	\$ 804,338
Total capital assets, not being depreciated	<u>804,338</u>	<u>-</u>	<u>-</u>	<u>804,338</u>
Capital assets, being depreciated				
Buildings	12,452,885	-	-	12,452,885
Improvements other than buildings	56,615,330	59,149	-	56,674,479
Equipment	1,700,813	356,512	-	2,057,325
Vehicles	589,552	-	(18,531)	571,021
Total capital assets, being depreciated	<u>71,358,580</u>	<u>415,661</u>	<u>(18,531)</u>	<u>71,755,710</u>
Less accumulated depreciation for				
Buildings	5,097,619	270,891	-	5,368,510
Improvements other than buildings	20,541,016	948,119	-	21,489,135
Equipment	651,471	76,903	-	728,374
Vehicles	373,531	34,002	(12,201)	395,332
Total accumulated depreciation	<u>26,663,637</u>	<u>1,329,915</u>	<u>(12,201)</u>	<u>27,981,351</u>
Total capital assets being depreciated - net	<u>44,694,943</u>	<u>(914,254)</u>	<u>(30,732)</u>	<u>43,774,359</u>
Business-type activities capital assets - net	<u>\$ 45,499,281</u>	<u>\$ (914,254)</u>	<u>\$ (30,732)</u>	<u>\$ 44,578,697</u>

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

Governmental activities	
General government	\$ 475,644
Public safety	439,766
Public works	2,588,464
Parks and recreation	270,371
Citizen services	258
Community development	3,214
Information technology	34,557
Fleet management	<u>288,910</u>
Total depreciation expense - governmental activities	<u>\$ 4,101,184</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 5 – CAPITAL ASSETS (CONTINUED)**

Business-type activities	
Ambulance services	\$ 54,364
Community Center	309,608
Environmental utility	573,523
Sewer	<u>392,420</u>
Total depreciation expense - business-type activities	<u><u>\$ 1,329,915</u></u>

**NOTE 6 – TAX ABATEMENT NOTE PAYABLE**

In 2004, the City became indebted in the amount of \$2,888,000 to Legacy Holdings LLC for the purchase of real estate to be used in a tax abatement development district. This note has been canceled and the Development Agreement has been amended to read that the City will make principal payments to the developer from tax abatement bond proceeds equal to the amount currently due to pay off the special assessments on such phase as of October 15 of the year in which a building permit for the improvements on such phase was issued. The City will not pay any portion of unpaid real estate taxes, installment of special assessments penalties, or interest and any interest or penalties that accrue as a result of a late payment. The payments will be made as each phase of the development occurs in the form of credits on special assessments. During 2016, \$368,606 of special assessments were cancelled to satisfy the note.

**NOTE 7 – 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	\$ 1,273,264
Sick leave	310,893
Compensatory time off	69,461
Accrued taxes and benefits	<u>45,402</u>
	<u><u>\$ 1,699,020</u></u>

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

**City of Maplewood  
Notes to Financial Statements**

**NOTE 8 – LONG-TERM DEBT**

**A. Governmental Activities**

During 2016 the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/15	Additions	Deductions	Balance 12/31/16	Due Within One Year
G.O. Bonds	\$ 70,269,630	\$ 9,540,000	\$ (11,186,101)	\$ 68,623,529	\$ 7,677,818
Premium (discount)	1,538,908	619,378	(218,357)	1,939,929	-
Notes payable	368,606	-	(368,606)	-	-
Employee benefits	1,658,500	209,485	(168,965)	1,699,020	127,426
	<u>\$ 73,835,644</u>	<u>\$ 10,368,863</u>	<u>\$ (11,942,029)</u>	<u>\$ 72,262,478</u>	<u>\$ 7,805,244</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 September 2016, the City issued \$5,775,000 G.O. Refunding Bonds, Series 2016B for the crossover refunding of G.O. Improvement Bonds, Series 2007A and 2008A. The refunding was done to take advantage of lower interest rates. The refunding resulted in a decrease in future debt service payments of \$511,944. The net present value cash flow savings from the transaction was \$491,724. The call date for the 2007A Bond is August 1, 2017. The call date for the 2008A Bond is April 1, 2018.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 8 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

A summary of outstanding G.O. Bonds at December 31, 2016, is as follows:

	Average Interest Rates	Year Issued	Year of Maturity	Original Issue	Payable 12/31/16
Tax increment	5.68%	1999	2023	\$ 692,297	\$ 308,529
Improvement	3.95%	2004	2024	13,010,000	1,325,000
Improvement	4.32%	2007	2023	10,060,000	2,895,000
Improvement	4.06%	2007	2023	5,090,000	2,590,000
Improvement	3.91%	2008	2024	9,970,000	4,840,000
Improvement refunding	3.34%	2008	2019	1,070,000	125,000
Improvement	3.58%	2009	2025	4,680,000	2,065,000
Improvement refunding	2.78%	2009	2018	2,690,000	690,000
Improvement refunding	2.55%	2010	2019	4,050,000	990,000
Improvement	3.50%	2011	2032	10,000,000	7,950,000
Improvement	2.13%	2012	2028	5,780,000	4,050,000
State aid street refunding	2.08%	2012	2024	2,505,000	2,205,000
Improvement, CIP, and refunding	2.76%	2013	2031	6,180,000	5,415,000
Refunding	2.21%	2013	2024	3,700,000	3,180,000
Improvement, CIP, TIF, Equip Cert	3.28%	2014	2035	7,745,000	7,505,000
Refunding	1.78%	2014	2020	1,255,000	980,000
Refunding	2.63%	2015	2026	3,790,000	3,600,000
Tax Abatement Refunding	2.62%	2015	2031	1,215,000	1,215,000
Refunding	2.54%	2015	2027	7,990,000	7,155,000
Improvement, CIP, Equip Cert	2.09%	2016	2032	3,765,000	3,765,000
Refunding	3.00%	2016	2024	5,775,000	5,775,000
				<u>\$ 105,237,297</u>	<u>\$ 68,623,529</u>
Total bonds payable				<u>\$ 105,237,297</u>	<u>\$ 68,623,529</u>

All long-term bonded indebtedness outstanding at December 31, 2016, 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, 2016, were \$51,680.

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

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

**NOTE 8 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

The scheduled annual principal and interest payments on the City's indebtedness as of December 31, 2016, are the following:

<u>Year Ending December 31,</u>	Bonds		
	Governmental Activities		
	Principal	Interest	Total
2017	\$ 7,677,818	\$ 2,048,544	\$ 9,726,362
2018	13,464,227	1,757,772	15,221,999
2019	6,941,288	1,398,193	8,339,481
2020	5,918,033	1,233,301	7,151,334
2021	5,669,353	1,061,244	6,730,597
2022-2026	19,447,810	2,936,522	22,384,332
2027-2031	8,055,000	844,361	8,899,361
2032-2035	1,450,000	63,488	1,513,488
	\$ 68,623,529	\$ 11,343,425	\$ 79,966,954

**City of Maplewood  
Notes to Financial Statements**

**NOTE 8 – 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 a % of net revenues	Term of Pledge		Principal Paid	Pledged Revenue Received
1999B Tax Increment	TIF district financing	Tax increment	100%	n/a	2012-2022	\$ 940,000	\$ 150,000	\$ -
2004B Improvement	Infrastructure improvements	Special assessments	76%	n/a	2004-2019	1,402,865	871,528	277,925
2007A Improvement	Infrastructure improvements	Special assessments	54%	n/a	2008-2022	3,113,050	861,538	226,151
		EUF charges	5%	94%	2008-2022			51,120
2007B Improvement	Infrastructure improvements	Special assessments	31%	n/a	2008-2022	2,973,144	446,775	67,630
		Sewer charges	6%	94%	2008-2022			27,133
		EUF charges	13%	94%	2008-2022			63,107
2008A Improvement	Infrastructure improvements	Special assessments	33%	n/a	2009-2023	5,105,444	923,243	108,581
		State-aid	41%	n/a	2009-2023			361,498
		Sewer charges	12%	94%	2009-2023			105,160
		EUF charges	5%	94%	2009-2023			45,200
2008B Improvement Ref.	Infrastructure improvements	Special assessments	26%	n/a	2008-2017	131,449	55,775	28,298
2009A Improvement and Ref.	Infrastructure improvements	Special assessments	23%	n/a	2009-2024	2,412,425	511,235	60,217
2009B Improvement Ref.	Infrastructure improvements	Special assessments	11%	n/a	2010-2017	710,700	365,375	49,314
2010B Improvement Ref.	Infrastructure improvements	Special assessments	22%	n/a	2010-2017	1,037,688	259,950	62,773
		Sewer charges	19%	82%	2010-2017			112,050
2011A Improvement	Infrastructure improvements	Special assessments	41%	n/a	2011-2030	10,174,056	642,200	348,660
		EUF charges	20%	96%	2011-2030			146,070
2012A Improvement	Infrastructure improvements	Special assessments	28%	n/a	2013-2027	4,417,113	604,388	100,816
		Trash charges	7%	13%	2012-2019			73,710
2012B State Aid Street Ref.	Infrastructure improvements	State-aid	100%	n/a	2015-2023	2,384,275	348,375	348,378
2013A Improvement	Infrastructure improvements	Special assessments	37%	n/a	2014-2031	2,301,781	552,438	190,462
2013B Improvement Ref.	Infrastructure improvements	Special assessments	13%	n/a	2014-2024	3,454,525	344,125	1,927
2014A Improvement/TIF	Infrastructure improvements	Special assessments	17%	n/a	2016-2030	3,985,575	483,637	94,250
2015A Refunding	Infrastructure improvements	Special assessments	9%	n/a	2016-2026	4,156,550	291,100	71,139
2015B Improvement/TIF	Infrastructure improvements	Special assessments	0%	n/a	2016-2031	1,440,450	31,172	-
2015C Improvement Ref.	Infrastructure improvements	Special assessments	30%	n/a	2016-2027	8,045,661	1,004,419	435,639
2016A Improvement	Infrastructure improvements	Special assessments	13%	n/a	2017-2032	2,292,922	-	635,529
2016B Refunding	Infrastructure improvements	Special assessments	33%	n/a	2017-2024	6,581,744	-	-
		State aid	41%	n/a	2017-2024			-
		Sewer charges	12%	94%	2017-2024			-
		EUF charges	13%	94%	2017-2024			-

**City of Maplewood  
Notes to Financial Statements**

**NOTE 8 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

State of *Minnesota Statutes*, Chapter 475, provides that the City shall not incur or be subject to a net debt in excess of 3.0% of the market value of taxable property. At December 31, 2016, the legal debt margin was calculated as follows:

Market value of taxable property	\$ 3,296,844,300
Debt limit, 3% of market value	\$ 98,905,329
Less amount of debt (applicable to debt limit)	(11,180,000)
Legal debt margin	\$ 87,725,329

**NOTE 9 – TAX INCREMENT DISTRICTS**

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

The following table reflects values as of December 31, 2016:

	Housing District 1-1	Housing District 1-2	Housing District 1-3	Housing District 1-4	Housing District 1-5
Year established	1986	1986	1989	1994	1994
Duration of district	12/31/2016	12/31/2016	12/31/2018	12/31/2020	12/31/2020
Tax capacity					
Original	\$ 99	\$ 1,170	\$ 317	\$ 455	\$ 340
Current	122,313	140,924	40,788	44,905	36,667
Captured - retained	\$ 122,214	\$ 139,754	\$ 40,471	\$ 44,450	\$ 36,327
	Housing District 1-6	Housing District 1-7	Housing District 1-8	Housing District 1-10	Economic Development District 1-11
Year established	1995	2005	2005	2011	2011
Duration of district	12/31/2023	12/31/2031	12/31/2030	12/31/1238	12/31/2021
Tax capacity					
Original	\$ 9,025	\$ 1,314	\$ 9,697	\$ 20,000	\$ 2,409,372
Current	89,855	20,265	79,124	157,579	2,338,204
Captured - retained	\$ 80,830	\$ 18,951	\$ 69,427	\$ 137,579	\$ -

**City of Maplewood  
Notes to Financial Statements**

**NOTE 9 – TAX INCREMENT DISTRICTS (CONTINUED)**

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.

**NOTE 10 – JOINT POWERS AGREEMENT GUARANTEED INDEBTEDNESS**

The City entered into a joint powers agreement with the City of Oakdale and Independent School District No. 622 (ISD 622) (collectively the parties) for the construction and operation of an ice arena at Tartan High School. ISD 622 issued \$1,950,000 General Obligation Recreational Facility Revenue Bonds, Series 1996B (revenue bonds) in July 1996 to finance the construction of the ice arena. Gross project revenues have been pledged for the payment of principal and interest on the revenue bonds. The parties have individually agreed to provide one-third of any shortfall in revenues to make debt service payments on the revenue bonds and/or pay operating costs of the ice arena. During 2016, the City provided \$36,320 in funding for the ice arena.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 11 – FUND BALANCE DETAIL**

At December 31, 2016, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Public Improvement Funds	Other Governmental Funds	Total
<b>Nonspendable</b>					
Prepaid items	\$ 1,187	\$ -	\$ -	\$ -	\$ 1,187
Land held for resale	-	-	475,700	227,500	703,200
<b>Total nonspendable</b>	<b>\$ 1,187</b>	<b>\$ -</b>	<b>\$ 475,700</b>	<b>\$ 227,500</b>	<b>\$ 704,387</b>
<b>Restricted for</b>					
Debt service	\$ -	\$ 14,100,127	\$ -	\$ -	\$ 14,100,127
Economic development	-	-	-	161,913	161,913
TIF districts	-	-	-	929,307	929,307
<b>Total restricted</b>	<b>\$ -</b>	<b>\$ 14,100,127</b>	<b>\$ -</b>	<b>\$ 1,091,220</b>	<b>\$ 15,191,347</b>
<b>Committed to</b>					
Charitable gambling	\$ -	\$ -	\$ -	\$ 12,789	\$ 12,789
Police services	-	-	-	35,955	35,955
Recreation programs	-	-	-	4,488	4,488
Tree preservation	-	-	-	34,565	34,565
Cable television	-	-	-	411,932	411,932
<b>Total committed</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 499,729</b>	<b>\$ 499,729</b>
<b>Assigned to</b>					
General government services	\$ 16,662	\$ -	\$ -	\$ -	\$ 16,662
Public safety supplies	21,337	-	-	-	21,337
Public works supplies	64,809	-	-	-	64,809
Building replacement	-	-	-	225,259	225,259
Capital projects	-	-	-	1,276,456	1,276,456
Fire stations	-	-	-	1,144,799	1,144,799
Police vehicles and equipment	-	-	-	37,718	37,718
Park improvements	-	-	-	1,250,455	1,250,455
Public safety equipment	-	-	-	668,983	668,983
Park development	-	-	-	5,010	5,010
Redevelopment	-	-	-	164,327	164,327
Right of way	-	-	-	32,223	32,223
Streets	-	-	-	491,955	491,955
Trash cart replacement	-	-	-	29,859	29,859
WAC districts	-	-	-	980,751	980,751
<b>Total assigned</b>	<b>\$ 102,808</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,307,795</b>	<b>\$ 6,410,603</b>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 12 – INTERFUND ASSETS/LIABILITIES**

The City has the following due to/from other fund balances at December 31, 2016:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Major Funds		
Public Improvement Projects	\$ 809,515	\$ 4,006,737
Ambulance Service	-	860,172
Community Center Operations	-	435,977
Sanitary and Sewer	1,468,804	-
Street Light Utility	-	172,655
Other Governmental Funds	<u>4,027,030</u>	<u>829,808</u>
Total	<u>\$ 6,305,349</u>	<u>\$ 6,305,349</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 Public Improvement Projects Fund from the Maplewood Area EDA Fund which represents land being held for resale. The amount of the advance is \$227,500.

**NOTE 13 – TRANSFERS**

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

	<u>Transfers In</u>				<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Public Improvement</u>	<u>Other Governmental Funds</u>	
Transfers out					
General	\$ -	\$ -	\$ -	\$ 11,835	\$ 11,835
Debt Service	-	3,463,190	1,885,274	1,815,000	7,163,464
Other Governmental	281,182	973,293	613,270	-	1,867,745
Environmental Utility	-	395,587	166,000	-	561,587
Sanitary Sewer	-	244,343	75,000	-	319,343
Governmental Activities - Internal Service Fund	-	-	113,463	-	113,463
Total transfers out	<u>\$ 281,182</u>	<u>\$ 5,076,413</u>	<u>\$ 2,853,007</u>	<u>\$ 1,826,835</u>	<u>\$ 10,037,437</u>

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

**NOTE 13 – TRANSFERS (CONTINUED)**

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 2016 transfers fell under that category and are considered routine and consistent with previous practice.

Transfers from the General Fund to Nonmajor Governmental Funds had to do with funding the annual city celebration (Taste of Maplewood/July 4<sup>th</sup>).

The transfers between Debt Service Funds had to do with refunding issues and closing out refunded or paid off debt service funds.

Transfers from Debt Service Funds to Public Improvement Projects and Nonmajor Governmental Funds had to do with the transfer of bond proceeds from the bond issuance during the year.

Nonmajor Governmental Funds transferred franchise fees to the General Fund.

Nonmajor Governmental Funds transferred TIF revenue to Debt Service Funds for bond payments and transferred funds to Public Improvement Projects for street projects.

Transfers out of the Sanitary Sewer Fund, Environmental Utility Fund, and Internal Service Funds had to do with each funds' share of infrastructure costs –either through direct payment to the fund or to the Debt Service Funds to help cover bond payments.

**NOTE 14 – 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.

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.

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

**NOTE 14 – RISK MANAGEMENT (CONTINUED)**

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 15 – PENSION PLANS**

The City participates in various pension plans, total pension expense for the year ended December 31, 2016 was \$5,749,792. The components of pension expense are noted in the following plan summaries.

**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.

General Employees Retirement Plan (General Employees Plan (accounted for in the General Employees Fund))

All full-time and certain part-time employees of the City are covered by the General Employees Plan. General Employees Plan members belong to either the Coordinated Plan or the Basic Plan. Coordinated Plan members are covered by Social Security and Basic Plan members are not. The Basic Plan was closed to new members in 1967. All new members must participate in the Coordinated Plan.

Public Employees Police and Fire Plan (Police and Fire Plan (accounted for in the Police and Fire Fund))

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 a local relief association that elected to merge with and transfer assets and administration to PERA.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**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.

Benefit increases are provided to benefit recipients each January. Increases are related to the funding ratio of the plan. Members in plans that are at least 90% funded for two consecutive years are given 2.5% increases. Members in plans that have not exceeded 90% funded, or have fallen below 80%, are given 1% increases.

The benefit provisions stated in the following paragraphs of this section are current provisions and apply to active plan participants. 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**

Benefits are based on a member's highest average salary for any five 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 and Basic Plan members. The retiring member receives the higher of a step-rate benefit accrual formula (Method 1) or a level accrual formula (Method 2). Under Method 1, the annuity accrual rate for a Basic Plan member is 2.2% of average salary for each of the first ten years of service and 2.7% for each remaining year. The annuity accrual rate for a Coordinated Plan member is 1.2% of average salary for each of the first ten years and 1.7% for each remaining year. Under Method 2, the annuity accrual rate is 2.7% of average salary for Basic Plan members and 1.7% for Coordinated Plan members for each year 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.

**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 ten 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 ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For Police and Fire Plan who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**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

Basic Plan members and Coordinated Plan members were required to contribute 9.1% and 6.50%, respectively, of their annual covered salary in calendar year 2016. The City was required to contribute 11.78% of pay for Basic Plan members and 7.50% for Coordinated Plan members in calendar year 2016. The City's contributions to the General Employees Fund for the year ended December 31, 2016, were \$504,776. The City's contributions were equal to the required contributions as set by state statute.

Police and Fire Fund Contributions

Plan members were required to contribute 10.8% of their annual covered salary in calendar year 2016. The City was required to contribute 16.20% of pay for Police and Fire Fund members in calendar year 2016. The City's contributions to the Police and Fire Plan for the year ended December 31, 2016, were \$1,051,846. The City's contributions were equal to the required contributions as set by state statute.

**D. Pension Costs**

General Employees Fund Pension Costs

At December 31, 2016, the City reported a liability of \$8,663,511 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 \$6 million to the fund in 2016. 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 \$113,115. The net pension liability was measured as of June 30, 2016, 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 proportion 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, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the City's proportion share was 0.1067%, which was a decrease of 0.0067% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the City recognized pension expense of \$964,078 for its proportionate share of General Employees Plan's pension expense. In addition, the City recognized an additional \$33,740 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$6 million to the General Employees Fund.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

At December 31, 2016, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ -	\$ 703,783
Changes in actuarial assumptions	1,696,324	-
Difference between projected and actual investment earnings	1,644,372	-
Changes in proportion	-	648,768
Contributions paid to PERA subsequent to the measurement date	252,388	-
	\$ 3,593,084	\$ 1,352,551

\$252,388 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, 2017. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

December 31,	Amount
2017	\$ 465,178
2018	465,175
2019	744,855
2020	312,937
2021	-
Total	\$ 1,988,145

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

Police and Fire Fund Pension Costs

At December 31, 2016, the City reported a liability of \$26,366,553 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2016, 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 proportion 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, 2015, through June 30, 2016, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2016, the City's proportion was 0.657% which was a decrease of 0.0210% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the City recognized pension expense of \$4,496,028 for its proportionate share of the Police and Fire Fund's pension expense. The City also recognized \$59,130 for the year ended December 31, 2016, as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year, starting in fiscal year 2014.

At December 31, 2016, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, 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	\$ -	\$ 3,024,745
Changes in actuarial assumptions	14,510,665	-
Difference between projected and actual investment earnings	4,023,724	-
Changes in proportion	69,774	194,119
Contributions paid to PERA subsequent to the measurement date	<u>525,923</u>	<u>-</u>
	<u><u>\$ 19,130,086</u></u>	<u><u>\$ 3,218,864</u></u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

Police and Fire Fund Pension Costs (Continued)

\$525,923 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, 2017. 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>
2017	\$ 3,314,594
2018	3,314,594
2019	3,314,609
2020	2,989,435
2021	<u>2,452,067</u>
Total	<u>\$ 15,385,299</u>

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2016, actuarial valuation was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 % Per year
Active member payroll growth	3.25 Per year
Investment rate of return	7.50

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants were based on RP-2014 tables for the General Employees Plan and RP-2000 tables for the Police and Fire Plan for males or females, as appropriate, with slight adjustments. Cost of living benefit increases for retirees are assumed to be 1% for all future years for the General Employees Plan and Police and Fire Plan.

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2015. The experience study for Police and Fire Plan was for the period July 1, 2004 through June 30, 2009.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**E. Actuarial Assumptions (Continued)**

The following changes in actuarial assumptions occurred in 2016:

**General Employees Fund**

- 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, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**Police and Fire Fund**

- 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 assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic stocks	45 %	5.50 %
International stock	15	6.00
Bonds	18	1.45
Alternative assets	20	6.40
Cash	2	0.50
Total	<u>100 %</u>	

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2016 was 7.5%, a reduction from the 7.9% used in 2015. 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 those 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, 2056 and June 30, 2058 respectively. Beginning in fiscal years ended June 30, 2057 for the Police and Fire Fund, when projected benefit payments exceed the funds' projected fiduciary net position, benefit payments were discounted at the municipal bond rate of 2.85% based on an index of 20-year general obligation bonds with an average AA credit rating at the measurement date. An equivalent single discount rate of 5.60% for the Police and Fire Fund was determined that produced approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 7.50% applied to all years of projected benefits through the point of asset depletion and 2.85% after.

**G. Pension Liability Sensitivity**

The following table 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 (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's proportionate share of the General Employees Fund net pension liability	\$ 12,304,753	\$ 8,663,511	\$ 5,664,118
	1% Decrease in Discount Rate (4.6%)	Discount Rate (5.6%)	1% Increase in Discount Rate (6.6%)
City's proportionate share of the Police and Fire Fund net pension liability	\$ 36,909,675	\$ 26,366,553	\$ 17,752,022

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

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

**H. 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 2016 received supplemental pension benefits, which consist of City contributions to a deferred compensation plan. The City's contribution rates during 2016 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 2016 was \$284,044.

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association**

**A. Plan Description**

The Maplewood Firefighter's Relief Association is the administrator of a single employer defined benefit pension plan established to provide benefits for members of the Maplewood Fire Department per *Minnesota State Statutes*.

The Association issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by contacting the Association President at [jim.rainey@ci.maplewood.mn.us](mailto:jim.rainey@ci.maplewood.mn.us).

**B. Benefits Provided**

Volunteer firefighters of the City are members of the Maplewood Fire Fighter's Relief Association. Full retirement benefits are payable to members who have reached age 50 and have completed 20 years of service for lump sum service pension. Partial benefits are payable to members who have reached 50 and have completed ten years of service. Disability benefits and widow and children's survivor benefits are also payable to members or their beneficiaries based upon requirements set forth in the bylaws. These benefit provisions and all other requirements are consistent with enabling state statutes.

**C. Employees Covered by Benefit Terms**

At December 31, 2015, the following employees were covered by the benefit terms:

Inactive members or beneficiaries currently receiving benefits	-
Inactive members entitled to but not yet receiving benefits	17
Active members	<u>27</u>
Total	<u><u>44</u></u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**D. Contributions.**

*Minnesota Statutes* Chapter 424A.092 specifies minimum support rates required on an annual basis. The minimum support rates from the municipality and from State aids are determined as the amount required to meet the normal cost plus amortizing any existing prior service costs over a ten year period. The City's obligation is the financial requirement for the year less state aids. Any additional payments by the City shall be used to amortize the unfunded liability of the relief association. The Association is comprised of volunteers: therefore, there are no payroll expenditures (i.e. there are no covered payroll percentage calculations). During the year, the City recognized as revenue and as an expenditure an on behalf payment of \$230,347 made by the State of Minnesota for the Relief Association.

**E. Net Pension Liability**

The City's net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Actuarial assumptions*

The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	6.5 %
Salary increase	0 %, average, including inflation
Investment rate of return	0.3 %, net of pensions plan investment expense: including inflation

The value of death benefits is similar to the value of the retirement pension. Because of low retirement ages, the plan assumes no pre-retirement mortality. Post-retirement mortality does not apply as the benefit structure and form of payment do not reflect lifetime benefits.

The long-term return on assets has been set based on the plan's target investment allocation along with long-term return expectations by asset class. When there is sufficient historical evidence of market outperformance, historical average returns may be considered. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	7%	2.00%
Fixed income	17%	4.00%
Equities	76%	7.50%
Total	<u>100%</u>	

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**E. Net Pension Liability (Continued)**

*Discount rate*

The discount rate used to measure the total pension liability was 6.50%. Assets were projected using expected benefit payments and expected asset returns. Expected benefit payments by year were discounted using the expected asset return assumption for years in which the assets were sufficient to pay all benefit payments. Any remaining benefit payments after the trust fund is exhausted are discounted at the municipal bond rate. The equivalent single rate is the discount rate.

**F. Changes in the Net Pension Liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at January 1, 2015	\$ 3,496,181	\$ 4,477,887	\$ (981,706)
Changes for the year			
Service cost	131,127	-	131,127
Interest	212,166	-	212,166
Differences between expected and actual experience	-	-	-
Municipal contributions	-	-	-
State contributions	-	232,016	(232,016)
Projected investment return	-	282,521	(282,521)
Gain or loss	-	(269,155)	269,155
Benefit payments, including refunds of employee contributions	(464,179)	(464,179)	-
Administrative expense	-	(30,646)	30,646
Other charges	-	-	-
Net charges	(120,886)	(249,443)	128,557
Balances at December 31, 2015	\$ 3,375,295	\$ 4,228,444	\$ (853,149)

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**F. Changes in the Net Pension Liability (Continued)**

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 6.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Relief's net pension liability	\$ (733,628)	\$ (853,149)	\$ (965,973)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued relief association financial report.

**G. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2016, the City recognized pension expense of \$(108,615). At December 31, 2016, the City reported 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 experience	\$ -	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	149,784	-
Contributions subsequent to the measurement date	230,347	-
Total	\$ 380,131	\$ -

**City of Maplewood  
Notes to Financial Statements**

**NOTE 15 – PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan – Volunteer Fire Fighter's Relief Association (Continued)**

**G. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources  
Related to Pensions (Continued)**

\$230,347 reported as deferred inflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2017		\$ 31,983
2018		31,983
2019		31,983
2020		53,835
2021		-
		-
Total		\$ 149,784

**H. Payable to the Pension Plan**

At December 31, 2016, the City reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended December 31, 2016.

**NOTE 16 – POST EMPLOYMENT HEALTH CARE PLAN**

In 2008, the City prospectively implemented the requirement of a new accounting pronouncement, GASB Statement No. 45, *Accounting, and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*.

**A. Plan Description**

In addition to providing the pension benefits described in Note 11, the City provides post-employment health care benefits (as defined in paragraph B) for retired employees through a single-employer defined benefit plan. The City of Maplewood, Minnesota's OPEB plan is administered by the City. The authority to provide these benefits is established in *Minnesota Statutes* Sections 471.61 Subd. 2a, and 299A.465. The benefits, benefit levels, employee contributions, and employer contributions are governed by the City and can be amended by the City through its personnel manual and collective bargaining agreements with employee groups. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 16 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**B. Benefits Provided**

Retirees

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 for service for other actives, 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. Participants**

As of the actuarial valuation dated December 2014, participants consisted of:

Retirees, beneficiaries and spouses currently purchasing health insurance through the City	7
Active employees	<u>158</u>
Total	<u><u>165</u></u>
Participating employers	<u><u>1</u></u>

The additional cost of using a blended rate for actives and retirees is currently funded on a pay-as-you-go basis. The City Council may change the funding policy at any time. It is the City's policy that the only fund type that will eventually liquidate the OPEB liability is governmental activities.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 16 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**D. Annual Other Post Employment Benefit Cost and Net Other Post Employment Benefit Obligation**

The City's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years. The net OPEB obligation as of December 31, 2016, was calculated as follows:

Annual required contribution (ARC)	\$ 357,246
Interest on net OPEB obligation	48,564
Adjustment to ARC	(72,496)
Annual OPEB cost	<u>333,314</u>
Contributions made during the year	<u>(105,010)</u>
Increase (decrease) in net OPEB obligation	228,304
Net OPEB obligation - beginning of year	<u>1,214,106</u>
Net OPEB obligation - end of year	<u><u>\$ 1,442,410</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2016 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2014	\$ 343,735	\$ 80,822	23.5 %	\$ 964,087
December 31, 2015	338,530	93,716	27.7	1,214,106
December 31, 2016	333,314	105,010	31.5	1,442,410

**City of Maplewood  
Notes to Financial Statements**

**NOTE 16 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**E. Funded Status and Funding Progress**

The City currently has no assets that have been irrevocably deposited in a trust for future health benefits, therefore, the actuarial value of assets is zero. The funded status of the plan was as follows:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)* (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ( (b-a) /c)
January 1, 2008	\$ -	\$ 1,285,714	\$ 1,285,714	0.0%	\$ 9,630,129	13.4%
January 1, 2011	-	2,295,080	2,295,080	0.0%	10,692,063	21.5%
January 1, 2014	-	2,478,036	2,478,036	0.0%	11,258,063	22.0%

\*Using the projected unit credit actuarial cost method.

Note - the first OPEB actuarial valuation was conducted as of January 1, 2008. There is no data available prior to the first valuation.

**F. Actuarial Methods and Assumptions**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions (ARC) of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

The annual required contribution was determined as part of the January 1, 2014 actuarial valuation using the Projected Unit Credit actuarial cost method. The actuarial assumptions included (a) 4% discount rate (net of investment expenses); (b) a mortality table of the RP 2000 Combined Healthy Table projected to 2014 with Scale BB (with Blue Collar adjustment for Police & Fire); (c) an initial annual health care cost trend rate of 7.5% grading to 5% over 10 years; (d) the Plan's unfunded actuarial accrued liability is being amortized using the level percentage of projected payroll method over 30 years on a closed basis; (e) the remaining amortization period for the January 1, 2008, valuation is 24 years and for the January 1, 2011, valuation is 27 years; (f) no salary increases projected; (g) medical costs include a 2.5% inflation rate; (h) 85% of males and 65% of females are assumed to be married; and (i) males are assumed to be three years older than females.

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

**NOTE 17 – CONTRACT COMMITMENTS**

The City has entered into numerous construction contracts with outstanding commitments of \$184,346 as of December 31, 2016.

**NOTE 18 – 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, 2016.

**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 19 – 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 16 series of notes/bonds outstanding, with an aggregate principal amount payable of \$49,081,180 on December 31, 2016.

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

**NOTE 20 – DEFERRED AD VALOREM TAX LEVIES - BONDED DEBT**

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

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2016.

**NOTE 21 – MAJOR TAXPAYERS**

The City has three major taxpayers, 3M Company, Maplewood Mall Associates, and Xcel Energy. The net tax capacity value for these taxpayers represent approximately 17.8% of the City's 2016 taxable net tax capacity.

**NOTE 22 – SUBSEQUENT EVENT**

On May 11, 2017, the City issued G.O. Bonds, Series 2017A in the amount of \$3,850,000 to finance various street improvement projects and improvements to the Nature Center and the Maplewood Community Center building. On May 11, 2017, the City also issued G.O. Improvement Refunding Bonds, Series 2017B in the amount of \$3,145,000 to refund the G.O. Improvement Bonds, Series 2007B and the G.O. Improvement and Refunding Bonds, Series 2009A.

On March 15, 2017, the City entered into a Lease/Purchase Agreement with U.S. Bancorp in the amount of \$615,000 for a Fire Pumper Truck.

**NOTE 23 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED**

GASB has issued GASB Statement 74 relating to postemployment benefit plans other than pension plans administered through trusts that meet certain criteria and includes requirements for OPEB plans not administered through trusts. This new statement requires additional note disclosures and additional required supplementary information. This statement is effective for financial statements for fiscal years beginning after June 15, 2016. We are recommending that a review of your actuarial study be completed with your actuarial firm to ensure compliance with the new standard.

GASB has issued GASB statement 75 relating to accounting and financial reporting for postemployment benefits other than pensions. The new statement requires governments in all types of OPEB plans to present more extensive note disclosures and required supplementary information (RSI) about OPEB liabilities. This statement is effective for financial statements for fiscal years beginning after June 15, 2017.

**REQUIRED SUPPLEMENTARY INFORMATION**

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2016**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
General property taxes	\$ 13,011,950	\$ 13,011,950	\$ 13,024,699	\$ 12,749
Miscellaneous Taxes	60	60	35,419	35,359
Licenses and permits	1,242,340	1,242,340	1,434,651	192,311
Intergovernmental	909,710	909,710	944,311	34,601
Special assessments	800	800	1,708	908
Charges for services	3,251,820	2,952,380	2,614,717	(337,663)
Fines and forfeits	229,000	229,000	193,934	(35,066)
Investment income	121,440	121,440	42,586	(78,854)
Miscellaneous				
Contributions and donations	-	-	3,560	3,560
Rent	1,390	1,390	1,188	(202)
Other	87,660	87,660	101,566	13,906
Total revenues	<u>18,856,170</u>	<u>18,556,730</u>	<u>18,398,339</u>	<u>(158,391)</u>
<b>Expenditures</b>				
Current				
Citizen services	1,272,400	1,266,150	1,287,686	21,536
Environmental and economic development	1,012,650	1,012,650	1,085,160	72,510
Executive	1,060,770	1,054,958	1,064,370	9,412
Finance	670,690	670,690	634,440	(36,250)
Fire	1,931,370	1,885,454	1,922,854	37,400
Legislative	164,090	164,090	154,963	(9,127)
Parks and recreation	524,650	524,650	513,210	(11,440)
Police	8,550,730	8,545,594	8,385,169	(160,425)
Public works	3,786,550	3,798,884	3,695,679	(103,205)
Investment management fees	32,000	32,000	23,270	(8,730)
Capital outlay				
Fire	-	-	7,699	7,699
Public works	-	-	13,520	13,520
Total expenditures	<u>19,005,900</u>	<u>18,955,120</u>	<u>18,788,020</u>	<u>(167,100)</u>
Excess of revenues over (under) expenditures	(149,730)	(398,390)	(389,681)	8,709
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	281,182	281,182	-
Transfers out	(28,000)	(28,000)	(11,835)	16,165
Proceeds from sale of capital asset	29,240	29,240	17,875	(11,365)
Total other financing sources (uses)	<u>1,240</u>	<u>282,422</u>	<u>287,222</u>	<u>4,800</u>
Net change in fund balances	<u>\$ (148,490)</u>	<u>\$ (115,968)</u>	<u>(102,459)</u>	<u>\$ 13,509</u>
<b>Fund Balances</b>				
Beginning of year			<u>7,706,529</u>	
End of year			<u>\$ 7,604,070</u>	

**NOTE TO RSI - 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.

**City of Maplewood  
Schedule of Funding Progress  
Retiree Health Plan  
Last Ten Years**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)* (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ( (b-a) / c )
January 1, 2008	\$ -	\$ 1,285,714	\$ 1,285,714	0.0%	\$ 9,630,129	13.4%
January 1, 2011	-	2,295,080	2,295,080	0.0%	10,692,063	21.5%
January 1, 2014	-	2,478,036	2,478,036	0.0%	11,258,063	22.0%

\*Using the projected unit credit actuarial cost method.

Note, the first OPEB actuarial valuation was conducted as of January 1, 2008. There is no data available prior to the first valuation.

**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)	Proportionate Share (Amount) of the Net Pension Liability Associated with	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- Employee Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered- Employee 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%

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)	City's Covered- Employee Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.6780%	\$ 7,703,667	\$ 6,041,580	127.51%	86.61%
2016	0.6570%	26,366,553	6,329,895	416.54%	63.88%

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- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2015	\$ 491,414	\$ 491,417	\$ -	\$ 6,552,187	7.5%
2016	504,776	504,776	-	6,730,347	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- Employee Payroll	Contributions as a Percentage of Covered- Employee Payroll
2015	\$ 978,736	\$ 978,736	\$ -	\$ 6,041,580	16.2%
2016	1,051,846	1,051,846	-	6,492,877	16.2%

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

**City of Maplewood**  
**Schedule of Changes in Net Pension Liability**  
**and Related Ratios - Fire Relief Association**

	<u>2014</u>	<u>2015</u>
Total Pension Liability (TPL)		
Service cost	\$ 127,929	\$ 131,127
Interest	232,216	212,166
Differenced between expected and actual experience	-	-
Changes of assumptions	-	-
Changes of benefit terms	-	-
Benefit payments, including refunds or member contributions	<u>(825,770)</u>	<u>(464,179)</u>
Net change in total pension liability	<u>(465,625)</u>	<u>(120,886)</u>
Beginning of year	<u>3,961,806</u>	<u>3,496,181</u>
End of year	<u><u>\$ 3,496,181</u></u>	<u><u>\$ 3,375,295</u></u>
Plan fiduciary net position (FNP)		
Contributions - employer	\$ 221,330	\$ 232,016
Contributions - employee	-	-
Net investment income	285,807	282,521
Benefit payments, including refunds of member contributions	(825,770)	(464,179)
Administrative expense	(23,928)	(30,646)
Other	<u>109,236</u>	<u>(269,155)</u>
Net change in plan fiduciary net position	<u>(233,325)</u>	<u>(249,443)</u>
Beginning of year	<u>4,711,212</u>	<u>4,477,887</u>
End of year	<u><u>\$ 4,477,887</u></u>	<u><u>\$ 4,228,444</u></u>
Net Pension Liability (NPL)	<u><u>\$ (981,706)</u></u>	<u><u>\$ (853,149)</u></u>
Plan fiduciary net position as a percentage of the total pension liability	128%	125%
Covered employee payroll	n/a	n/a
Net pension liability as a percentage of covered payroll	n/a	n/a

The City implemented the Provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. The schedules within the Required Supplementary Information section required a 10 year presentation, but does not require retroactive reporting. Information prior to 2014 is not available.

**City of Maplewood  
Schedule of Employer Contributions  
and Non-Employer Contributing  
Entities - Fire Relief Association**

	<u>2014</u>	<u>2015</u>
Employer		
Statutorily determined contribution (SDC)	\$ -	\$ -
Contribution in relation to the SDC	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
Non-employer		
2% aid	<u>\$ (221,330)</u>	<u>\$ (232,016)</u>
Covered employee payroll	n/a	n/a
Contributions as a percentage of covered employee payroll	n/a	n/a

The City implemented the Provisions of Governmental Accounting Standards Board Statement No. 68 for the year ended December 31, 2015. The schedules within the Required Supplementary Information section required a ten year presentation, but does not require retroactive reporting. Information prior to 2014 is not available.

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

**GENERAL EMPLOYEES FUND**

**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 were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**2015 Changes**

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.

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.

**POLICE AND FIRE FUND**

**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 assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**2015 Changes**

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%.

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.

**SUPPLEMENTARY INFORMATION**

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**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.

Debt Services Funds

The Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest, principal, and related costs on long term debt.

Capital Project 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, 2016**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and investments	\$ 621,516	\$ 3,627,052	\$ 4,248,568
Accrued interest receivable	751	4,410	5,161
Due from other governments	10,163	45,902	56,065
Accounts receivable	132,943	172,490	305,433
Due from other funds	154,409	3,872,621	4,027,030
Property taxes receivable			
Delinquent	3,172	6,313	9,485
Due from Ramsey County	4,851	12,077	16,928
Special assessments receivable			
Delinquent	-	(2,917)	(2,917)
Due from Ramsey County	-	1,551	1,551
Land held for resale	227,500	-	227,500
	<u>\$ 1,155,305</u>	<u>\$ 7,739,499</u>	<u>\$ 8,894,804</u>
Total assets	<u>\$ 1,155,305</u>	<u>\$ 7,739,499</u>	<u>\$ 8,894,804</u>
<b>Liabilities</b>			
Due to other funds	\$ 154,409	\$ 675,399	\$ 829,808
Accounts payable	48,315	455,015	503,330
Due to other governments	16	593	609
Contracts payable	-	32,699	32,699
Deposits payable	-	6,100	6,100
Salaries and benefits payable	6,607	-	6,607
Advance payable	227,500	-	227,500
Unearned revenue	2,610	-	2,610
Total liabilities	<u>439,457</u>	<u>1,169,806</u>	<u>1,609,263</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - taxes and assessments	3,172	3,396	6,568
	<u>3,172</u>	<u>3,396</u>	<u>6,568</u>
<b>Fund Balances</b>			
Nonspendable	227,500	-	227,500
Restricted	161,913	929,307	1,091,220
Committed	499,729	-	499,729
Assigned	-	6,307,795	6,307,795
Unassigned	(176,466)	(670,805)	(847,271)
Total fund balances	<u>712,676</u>	<u>6,566,297</u>	<u>7,278,973</u>
	<u>\$ 1,155,305</u>	<u>\$ 7,739,499</u>	<u>\$ 8,894,804</u>
Total liabilities and fund balances	<u>\$ 1,155,305</u>	<u>\$ 7,739,499</u>	<u>\$ 8,894,804</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended December 31, 2016**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Revenues</b>			
General property taxes	\$ 285,756	\$ 719,442	\$ 1,005,198
Tax increment collections	-	1,455,687	1,455,687
Miscellaneous taxes	839,335	458,133	1,297,468
Licenses and permits	3,000	8,161	11,161
Intergovernmental	270,668	593,290	863,958
Special assessments	-	460	460
Charges for services	421,509	1,217,003	1,638,512
Fines and forfeitures	5,938	-	5,938
Investment income	1,945	45,171	47,116
Miscellaneous			
Contributions and donations	-	16,815	16,815
Rent	44,345	60,303	104,648
Other	54,048	12,581	66,629
Total revenues	<u>1,926,544</u>	<u>4,587,046</u>	<u>6,513,590</u>
<b>Expenditures</b>			
Current			
Citizen services	163,794	-	163,794
Community development	23,726	26,905	50,631
Executive	-	12,389	12,389
Fire	-	35,952	35,952
Legislative	28,969	-	28,969
Parks and recreation	887,866	18,729	906,595
Police	10,000	753	10,753
Public works	1,006	33,601	34,607
Investment management fees	724	44,576	45,300
Debt service			
TIF developer payments	-	82,876	82,876
Interest and other charges	-	161,366	161,366
Capital outlay			
General government	-	1,893	1,893
Environmental and economic development	229,924	-	229,924
Fire	-	164,734	164,734
Park and recreation	-	886,757	886,757
Police	52,568	140,802	193,370
Public works	-	35,152	35,152
Total expenditures	<u>1,398,577</u>	<u>1,646,485</u>	<u>3,045,062</u>
Excess of revenues over (under) expenditures	527,967	2,940,561	3,468,528
<b>Other Financing Sources (Uses)</b>			
Proceeds from sale of capital assets	443	47,361	47,804
Transfers in	11,835	1,815,000	1,826,835
Transfers out	(281,182)	(1,586,563)	(1,867,745)
Total other financing sources (uses)	<u>(268,904)</u>	<u>275,798</u>	<u>6,894</u>
Net change in fund balances	259,063	3,216,359	3,475,422
<b>Fund Balances</b>			
Beginning of year	<u>453,613</u>	<u>3,349,938</u>	<u>3,803,551</u>
End of year	<u>\$ 712,676</u>	<u>\$ 6,566,297</u>	<u>\$ 7,278,973</u>

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## **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.

### Recreation Programs Fund

Accounts for revenues and expenditures related to recreation programs.

### Taste of Maplewood Fund

Accounts for the costs associated with the City's annual Taste of Maplewood celebration.

### Tree Preservation Fund

Accounts for the accumulation of funds charged to developers to be used to plant trees within the City.

### State Grants Fund

Accounts for revenues and expenditures related to grants awarded through the State government.

### Federal Grants Fund

Accounts for revenues and expenditures related to grants awarded through the Federal government.

### Cable Television Fund

Accounts for Cable TV franchise fees and related expenditures.

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
December 31, 2016**

	Special revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	206 Recreation Programs
<b>Assets</b>				
Cash and investments	\$ 9,845	\$ 233,627	\$ 35,715	\$ 200
Accrued interest receivable	11	284	42	-
Due from other governments	-	-	198	9,965
Accounts receivable	2,933	-	-	13,733
Due from other funds	-	154,409	-	-
Property taxes receivable				
Delinquent	-	852	-	2,320
Due from Ramsey County	-	1,475	-	3,376
Land held for resale	-	227,500	-	-
	<u>\$ 12,789</u>	<u>\$ 618,147</u>	<u>\$ 35,955</u>	<u>\$ 29,594</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 13,681
Due to other governments	-	-	-	16
Salaries payable	-	382	-	3,543
Due to other funds	-	-	-	2,936
Advance payable	-	227,500	-	-
Unearned revenue	-	-	-	2,610
Total liabilities	<u>-</u>	<u>227,882</u>	<u>-</u>	<u>22,786</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	852	-	2,320
<b>Fund Balances</b>				
Nonspendable	-	227,500	-	-
Restricted	-	161,913	-	-
Committed	12,789	-	35,955	4,488
Unassigned	-	-	-	-
Total fund balances	<u>12,789</u>	<u>389,413</u>	<u>35,955</u>	<u>4,488</u>
	<u>\$ 12,789</u>	<u>\$ 618,147</u>	<u>\$ 35,955</u>	<u>\$ 29,594</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,789</u>	<u>\$ 618,147</u>	<u>\$ 35,955</u>	<u>\$ 29,594</u>

Special revenue

220 Taste of Maplewood	219 Tree Preservation Fund	298 State Grants	299 Federal Grants	222 Cable Television	Total
\$ 4,921	\$ 34,524	\$ -	\$ -	\$ 302,684	\$ 621,516
5	41	-	-	368	751
-	-	-	-	-	10,163
-	-	1,577	-	114,700	132,943
-	-	-	-	-	154,409
-	-	-	-	-	3,172
-	-	-	-	-	4,851
-	-	-	-	-	227,500
<u>\$ 4,926</u>	<u>\$ 34,565</u>	<u>\$ 1,577</u>	<u>\$ -</u>	<u>\$ 417,752</u>	<u>\$ 1,155,305</u>
\$ 10,000	\$ -	\$ 21,496	\$ -	\$ 3,138	\$ 48,315
-	-	-	-	-	16
-	-	-	-	2,682	6,607
-	-	150,979	494	-	154,409
-	-	-	-	-	227,500
-	-	-	-	-	2,610
<u>10,000</u>	<u>-</u>	<u>172,475</u>	<u>494</u>	<u>5,820</u>	<u>439,457</u>
-	-	-	-	-	3,172
-	-	-	-	-	227,500
-	-	-	-	-	161,913
-	34,565	-	-	411,932	499,729
(5,074)	-	(170,898)	(494)	-	(176,466)
<u>(5,074)</u>	<u>34,565</u>	<u>(170,898)</u>	<u>(494)</u>	<u>411,932</u>	<u>712,676</u>
<u>\$ 4,926</u>	<u>\$ 34,565</u>	<u>\$ 1,577</u>	<u>\$ -</u>	<u>\$ 417,752</u>	<u>\$ 1,155,305</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Special Revenue Funds**  
**Year Ended December 31, 2016**

	Special Revenue			
	205 Charitable Gambling	280 Maplewood Area EDA	208 Police Services	206 Recreation Programs
<b>Revenues</b>				
Taxes				
General property taxes	\$ -	\$ 88,078	\$ -	\$ 197,678
Miscellaneous taxes	20,071	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	261,836
Charges for services	-	-	-	421,509
Fines and forfeitures	-	-	5,938	-
Investment income	-	-	784	(291)
Miscellaneous				
Contributions and donations	-	-	-	-
Rent	-	-	-	44,345
Other	-	4,441	-	1,382
Total revenues	<u>20,071</u>	<u>92,519</u>	<u>6,722</u>	<u>926,459</u>
<b>Expenditures</b>				
Current				
Citizen services	-	-	-	-
Environmental and economic development	-	23,726	-	-
Legislative	28,969	-	-	-
Parks and recreation	-	-	-	846,061
Police	-	-	10,000	-
Public works	-	-	-	-
Investment management fees	-	-	194	-
Capital outlay				
Environmental and economic development	-	-	-	-
Police	-	-	52,568	-
Total expenditures	<u>28,969</u>	<u>23,726</u>	<u>62,762</u>	<u>846,061</u>
Excess of revenues over (under) expenditures	(8,898)	68,793	(56,040)	80,398
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	-	-	443	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>443</u>	<u>-</u>
Net change in fund balances	(8,898)	68,793	(55,597)	80,398
<b>Fund Balances</b>				
Beginning of year	<u>21,687</u>	<u>320,620</u>	<u>91,552</u>	<u>(75,910)</u>
End of year	<u>\$ 12,789</u>	<u>\$ 389,413</u>	<u>\$ 35,955</u>	<u>\$ 4,488</u>

Special Revenue

220 Taste of Maplewood	219 Tree Preservation Fund	298 State Grants	299 Federal Grants	222 Cable Television	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,756
-	-	-	-	819,264	839,335
3,000	-	-	-	-	3,000
-	-	8,832	-	-	270,668
-	-	-	-	-	421,509
-	-	-	-	-	5,938
-	96	-	-	1,356	1,945
-	-	-	-	-	-
-	-	-	-	-	44,345
6,541	31,352	-	-	10,332	54,048
<u>9,541</u>	<u>31,448</u>	<u>8,832</u>	<u>-</u>	<u>830,952</u>	<u>1,926,544</u>
26,450	-	-	-	137,344	163,794
-	-	-	-	-	23,726
-	-	-	-	-	28,969
-	-	41,805	-	-	887,866
-	-	-	-	-	10,000
-	1,006	-	-	-	1,006
-	36	-	-	494	724
-	-	229,924	-	-	229,924
-	-	-	-	-	52,568
<u>26,450</u>	<u>1,042</u>	<u>271,729</u>	<u>-</u>	<u>137,838</u>	<u>1,398,577</u>
(16,909)	30,406	(262,897)	-	693,114	527,967
-	-	-	-	-	443
11,835	-	-	-	-	11,835
-	-	-	-	(281,182)	(281,182)
<u>11,835</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(281,182)</u>	<u>(268,904)</u>
(5,074)	30,406	(262,897)	-	411,932	259,063
-	4,159	91,999	(494)	-	453,613
<u>\$ (5,074)</u>	<u>\$ 34,565</u>	<u>\$ (170,898)</u>	<u>\$ (494)</u>	<u>\$ 411,932</u>	<u>\$ 712,676</u>

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## **City of Maplewood Nonmajor Capital Project 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. The City of Maplewood had the following Capital Project Funds:

### General Building Replacement Fund

Established to account for expenditures for building replacement.

### 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.

### Fire Station Fund

Established in 2011 to account for revenues and expenditures related to maintaining and/or constructing buildings related to fire.

### Fire Truck Replacement Fund

Established to finance all future purchases of fire trucks.

### 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.

### Legacy Village Tax Abatement Fund

Was established in 2004 with the issuance of tax abatement bonds. The fund will be used to account for 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.

### Police Department Expansion Fund

Established in 2011 to account for revenues and expenditures related to maintaining and/or constructing building related to police.

### Pond Clean Out/Dredging Fund

Established in 2013 to account for revenues and expenditures related to maintaining stormwater ponds throughout the City.

**City of Maplewood**  
**Nonmajor Capital Project Funds**

Public Safety Training Facility Fund

Established in 2010 to account for the costs associated with a future Fire Training Facility for the east metro.

Redevelopment Fund

Accounts for the acquisition and redevelopment of residential and commercial property.

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.

Storm Cleanup 7/16/11 Fund - established in 2011 with a transfer of money from the Environmental Utility Fund. The fund will be used to finance the investigation and remediation efforts of localized flooding issues.

Tax Increment Funds - accounts for the expenditures financed by the tax increment revenue from twelve tax increment districts.

Trash Cart Replacement Fund - the City purchased its own trash carts in 2012 by issuing Equipment Certificates. This fund accounts for the receipt of cart fees collected from its customers and expenditures related to the replacement of the trash carts.

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.

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**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2016**

	Capital Projects			
	401 General Building Replacement Fund	405 Capital Improvement Projects	406 Police Vehicles & Equipment	432 Fire Station Fund
<b>Assets</b>				
Cash and investments	\$ 33,261	\$ 1,511,884	\$ -	\$ 1,143,409
Accounts receivable	-	-	-	-
Interest receivable	40	1,839	-	1,390
Due from other governments	-	-	-	-
Due from other funds	191,143	-	32,786	-
Property taxes receivable				
Delinquent	302	2,839	2,238	-
Due from Ramsey County	815	4,854	4,932	-
Special assessments receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Total assets	<u>\$ 225,561</u>	<u>\$ 1,521,416</u>	<u>\$ 39,956</u>	<u>\$ 1,144,799</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	225,434	-	-
Due to other governments	-	-	-	-
Contracts payable	-	16,687	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>-</u>	<u>242,121</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	<u>302</u>	<u>2,839</u>	<u>2,238</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	-	-	-	-
Assigned	225,259	1,276,456	37,718	1,144,799
Unassigned	-	-	-	-
Total fund balances	<u>225,259</u>	<u>1,276,456</u>	<u>37,718</u>	<u>1,144,799</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 225,561</u>	<u>\$ 1,521,416</u>	<u>\$ 39,956</u>	<u>\$ 1,144,799</u>

Capital Projects

424 Fire Truck Replacement	433 Legacy Village Park Development	431 Legacy Village Tax Abatement	403 Park Development	442 Police Department Expansion	450 Pond Clean Out/Dredging
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
694,733	11,110	-	1,271,050	-	-
464	-	-	62	196	-
983	-	-	2	22	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 696,180</u>	<u>\$ 11,110</u>	<u>\$ -</u>	<u>\$ 1,271,114</u>	<u>\$ 218</u>	<u>\$ -</u>
\$ -	\$ -	\$ 146	\$ -	\$ 2,262	\$ 14
26,733	-	-	4,585	-	-
-	-	-	-	-	-
-	-	-	16,012	-	-
-	6,100	-	-	-	-
<u>26,733</u>	<u>6,100</u>	<u>146</u>	<u>20,597</u>	<u>2,262</u>	<u>14</u>
464	-	-	62	196	-
-	-	-	-	-	-
668,983	5,010	-	1,250,455	-	-
-	-	(146)	-	(2,240)	(14)
<u>668,983</u>	<u>5,010</u>	<u>(146)</u>	<u>1,250,455</u>	<u>(2,240)</u>	<u>(14)</u>
<u>\$ 696,180</u>	<u>\$ 11,110</u>	<u>\$ -</u>	<u>\$ 1,271,114</u>	<u>\$ 218</u>	<u>\$ -</u>

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2016**

	Capital Projects			
	440 Public Safety Training Facility Fund	430 Redevelopment	499 Street Use Revitalization Fund	409 Right-of-Way
<b>Assets</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Accounts receivable	1,315	-	114,214	724
Interest receivable	-	-	-	-
Due from other governments	4,750	-	-	100
Due from other funds	-	163,918	377,741	31,399
Property taxes receivable				
Delinquent	-	212	-	-
Due from Ramsey County	-	409	-	-
Special assessments receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Total assets	<u>\$ 6,065</u>	<u>\$ 164,539</u>	<u>\$ 491,955</u>	<u>\$ 32,223</u>
<b>Liabilities</b>				
Due to other funds	\$ 448,216	\$ -	\$ -	\$ -
Accounts payable	900	-	-	-
Due to other governments	593	-	-	-
Contracts payable	-	-	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>449,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	212	-	-
<b>Fund Balances</b>				
Restricted	-	-	-	-
Assigned	-	164,327	491,955	32,223
Unassigned	(443,644)	-	-	-
Total fund balances	<u>(443,644)</u>	<u>164,327</u>	<u>491,955</u>	<u>32,223</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 6,065</u>	<u>\$ 164,539</u>	<u>\$ 491,955</u>	<u>\$ 32,223</u>

Capital Projects

444 Storm Clean Up 7/16/11	443 Tax Increment Economic Development District 1-11	448 Tax Increment Econ.Development District 1-12	413 Tax Increment Housing 1-1	414 Tax Increment Housing 1-2	415 Tax Increment Housing 1-3
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	401,850	36,448	134,430	40,271
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 401,850</u>	<u>\$ 36,448</u>	<u>\$ 134,430</u>	<u>\$ 40,271</u>
\$ 51	\$ 218,675	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>51</u>	<u>218,675</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	401,850	36,448	134,430	40,271
-	-	-	-	-	-
(51)	(218,675)	-	-	-	-
<u>(51)</u>	<u>(218,675)</u>	<u>401,850</u>	<u>36,448</u>	<u>134,430</u>	<u>40,271</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 401,850</u>	<u>\$ 36,448</u>	<u>\$ 134,430</u>	<u>\$ 40,271</u>

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2016**

	Capital Projects			
	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5	418 Tax Increment Housing 1-6	428 Tax Increment Housing 1-7
<b>Assets</b>				
Cash and investments	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Due from other funds	61,438	50,091	124,828	12,415
Property taxes receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Special assessments receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Total assets	<u>\$ 61,438</u>	<u>\$ 50,091</u>	<u>\$ 124,828</u>	<u>\$ 12,415</u>
<b>Liabilities</b>				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Contracts payable	-	-	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources				
Unavailable revenue - taxes and assessments	-	-	-	-
Fund balances				
Restricted	61,438	50,091	124,828	12,415
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>61,438</u>	<u>50,091</u>	<u>124,828</u>	<u>12,415</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 61,438</u>	<u>\$ 50,091</u>	<u>\$ 124,828</u>	<u>\$ 12,415</u>

Capital Projects

429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	404 Trash Cart Replacement Fund	408 Water Availability Charge North St. Paul District	407 Water Availability Charge St. Paul District	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 938,498	\$ 3,627,052
-	-	-	56,237	-	-	172,490
-	-	-	-	-	1,141	4,410
-	-	-	-	-	41,052	45,902
92,951	90,484	1,052	52,483	-	-	3,872,621
-	-	-	-	-	-	6,313
-	-	-	-	-	60	12,077
-	-	-	-	-	(2,917)	(2,917)
-	-	-	1,551	-	-	1,551
<u>\$ 92,951</u>	<u>\$ 90,484</u>	<u>\$ 1,052</u>	<u>\$ 110,271</u>	<u>\$ -</u>	<u>\$ 977,834</u>	<u>\$ 7,739,499</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,035	\$ -	\$ 675,399
36,268	80,683	-	80,412	-	-	455,015
-	-	-	-	-	-	593
-	-	-	-	-	-	32,699
-	-	-	-	-	-	6,100
<u>36,268</u>	<u>80,683</u>	<u>-</u>	<u>80,412</u>	<u>6,035</u>	<u>-</u>	<u>1,169,806</u>
-	-	-	-	-	(2,917)	3,396
56,683	9,801	1,052	-	-	-	929,307
-	-	-	29,859	-	980,751	6,307,795
-	-	-	-	(6,035)	-	(670,805)
<u>56,683</u>	<u>9,801</u>	<u>1,052</u>	<u>29,859</u>	<u>(6,035)</u>	<u>980,751</u>	<u>6,566,297</u>
<u>\$ 92,951</u>	<u>\$ 90,484</u>	<u>\$ 1,052</u>	<u>\$ 110,271</u>	<u>\$ -</u>	<u>\$ 977,834</u>	<u>\$ 7,739,499</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2016**

	Capital Projects			
	401 General Building Replacement Fund	405 Capital Improvement Projects	406 Police Vehicles & Equipment	432 Fire Station Fund
<b>Revenues</b>				
General property taxes	\$ 49,452	\$ 289,034	\$ 296,831	\$ -
Tax increment collections	-	-	-	-
Miscellaneous taxes	-	-	-	-
Intergovernmental	-	128,290	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Trash cart fees	-	-	-	-
Investment income	1,701	8,812	(1,860)	11,148
Miscellaneous	-	-	-	-
Contributions and donations	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
Total revenues	<u>51,153</u>	<u>426,136</u>	<u>294,971</u>	<u>11,148</u>
<b>Expenditures</b>				
<b>Current</b>				
Environmental and economic development	-	-	-	-
Executive	-	-	-	-
Fire	-	-	-	-
Park and recreation	-	5,460	-	-
Police	-	-	418	-
Public works	-	-	-	-
Investment management fees	511	2,998	-	3,080
<b>Debt service</b>				
TIF developer payments	-	-	-	-
Interest and other charges	-	-	-	-
<b>Capital outlay</b>				
General government	-	-	-	-
Fire	-	-	-	-
Park and recreation	-	819,801	-	-
Police	-	-	140,802	-
Public works	-	-	-	-
Total expenditures	<u>511</u>	<u>828,259</u>	<u>141,220</u>	<u>3,080</u>
Excess of revenues over (under) expenditures	50,642	(402,123)	153,751	8,068
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	25,820	1,105
Transfers in	-	1,815,000	-	-
Transfers out	-	(250,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,565,000</u>	<u>25,820</u>	<u>1,105</u>
Net change in fund balances	50,642	1,162,877	179,571	9,173
<b>Fund Balances</b>				
Beginning of year	<u>174,617</u>	<u>113,579</u>	<u>(141,853)</u>	<u>1,135,626</u>
End of year	<u>\$ 225,259</u>	<u>\$ 1,276,456</u>	<u>\$ 37,718</u>	<u>\$ 1,144,799</u>

Capital Projects

424 Fire Truck Replacement	433 Legacy Village Park Development	431 Legacy Village Tax Abatement	403 Park Development	442 Police Department Expansion	450 Pond Clean Out/Dredging
\$ 59,192	\$ -	\$ -	\$ 10	\$ 97	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	710,240	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,143	108	4,111	9,098	(19)	373
-	-	-	16,815	-	-
-	-	-	1,663	-	-
-	-	-	-	-	-
<u>65,335</u>	<u>108</u>	<u>4,111</u>	<u>737,826</u>	<u>78</u>	<u>373</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	13,269	-	-
-	-	-	-	335	-
-	-	-	-	-	-
1,717	30	1,063	2,752	-	100
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,097	-	-	-	-	-
-	-	-	66,956	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>42,814</u>	<u>30</u>	<u>1,063</u>	<u>82,977</u>	<u>335</u>	<u>100</u>
22,521	78	3,048	654,849	(257)	273
20,436	-	-	-	-	-
-	-	-	-	-	-
-	-	(472,663)	-	-	(36,835)
<u>20,436</u>	<u>-</u>	<u>(472,663)</u>	<u>-</u>	<u>-</u>	<u>(36,835)</u>
42,957	78	(469,615)	654,849	(257)	(36,562)
626,026	4,932	469,469	595,606	(1,983)	36,548
<u>\$ 668,983</u>	<u>\$ 5,010</u>	<u>\$ (146)</u>	<u>\$ 1,250,455</u>	<u>\$ (2,240)</u>	<u>\$ (14)</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2016**

	Capital Projects			
	440 Public Safety Training Facility Fund	430 Redevelopment	499 Street Use Revitalization Fund	409 Right-of-Way
<b>Revenues</b>				
General property taxes	\$ -	\$ 24,637	\$ -	\$ -
Tax increment collections	-	-	-	-
Miscellaneous taxes	-	-	458,133	-
Intergovernmental	465,000	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	8,161
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Trash cart fees	-	-	-	-
Investment income	(6,496)	1,354	419	245
Miscellaneous	-	-	-	-
Contributions and donations	-	-	-	-
Rent	58,640	-	-	-
Other	9,300	-	-	-
Total revenues	<u>526,444</u>	<u>25,991</u>	<u>458,552</u>	<u>8,406</u>
<b>Expenditures</b>				
<b>Current</b>				
Environmental and economic development	-	-	-	-
Executive	-	-	-	-
Fire	35,952	-	-	-
Park and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Investment management fees	-	394	232	71
<b>Debt service</b>				
TIF developer payments	-	-	-	-
Interest and other charges	-	-	-	-
<b>Capital outlay</b>				
General government	-	-	-	-
Fire	123,637	-	-	-
Park and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Total expenditures	<u>159,589</u>	<u>394</u>	<u>232</u>	<u>71</u>
Excess of revenues over (under) expenditures	366,855	25,597	458,320	8,335
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	366,855	25,597	458,320	8,335
<b>Fund Balances</b>				
Beginning of year	(810,499)	138,730	33,635	23,888
End of year	<u>\$ (443,644)</u>	<u>\$ 164,327</u>	<u>\$ 491,955</u>	<u>\$ 32,223</u>

Capital Projects

444 Storm Clean Up 7/16/11	443 Tax Increment Economic Development District 1-11	448 Tax Increment Econ.Development District 1-12	413 Tax Increment Housing 1-1	414 Tax Increment Housing 1-2	415 Tax Increment Housing 1-3
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	492,904	176,313	214,612	62,148
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,331	(2,118)	(871)	73	907	273
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,331</u>	<u>(2,118)</u>	<u>492,033</u>	<u>176,386</u>	<u>215,519</u>	<u>62,421</u>
-	-	-	-	-	-
-	409	-	2,292	2,707	1,077
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
353	-	27,838	39	289	87
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>353</u>	<u>409</u>	<u>27,838</u>	<u>2,331</u>	<u>2,996</u>	<u>1,164</u>
978	(2,527)	464,195	174,055	212,523	61,257
-	-	-	-	-	-
-	-	-	-	-	-
<u>(131,645)</u>	<u>-</u>	<u>-</u>	<u>(145,110)</u>	<u>(183,960)</u>	<u>(53,050)</u>
<u>(131,645)</u>	<u>-</u>	<u>-</u>	<u>(145,110)</u>	<u>(183,960)</u>	<u>(53,050)</u>
(130,667)	(2,527)	464,195	28,945	28,563	8,207
130,616	(216,148)	(62,345)	7,503	105,867	32,064
<u>\$ (51)</u>	<u>\$ (218,675)</u>	<u>\$ 401,850</u>	<u>\$ 36,448</u>	<u>\$ 134,430</u>	<u>\$ 40,271</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2016**

	Capital Projects			
	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5	418 Tax Increment Housing 1-6	428 Tax Increment Housing 1-7
<b>Revenues</b>				
General property taxes	\$ -	\$ -	\$ -	\$ -
Tax increment collections	59,336	48,493	119,986	21,999
Miscellaneous taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Trash cart fees	-	-	-	-
Investment income	4	2	11	-
Miscellaneous	-	-	-	-
Contributions and donations	-	-	-	-
Rent	-	-	-	-
Other	-	-	-	-
Total revenues	<u>59,340</u>	<u>48,495</u>	<u>119,997</u>	<u>21,999</u>
<b>Expenditures</b>				
<b>Current</b>				
Environmental and economic development	-	-	-	-
Executive	390	390	391	616
Fire	-	-	-	-
Park and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Investment management fees	13	10	27	(3)
<b>Debt service</b>				
TIF developer payments	-	-	-	10,340
Interest and other charges	-	-	-	-
<b>Capital outlay</b>				
General government	-	-	-	-
Fire	-	-	-	-
Park and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Total expenditures	<u>403</u>	<u>400</u>	<u>418</u>	<u>10,953</u>
Excess of revenues over (under) expenditures	58,937	48,095	119,579	11,046
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	58,937	48,095	119,579	11,046
<b>Fund Balances</b>				
Beginning of year	<u>2,501</u>	<u>1,996</u>	<u>5,249</u>	<u>1,369</u>
End of year	<u>\$ 61,438</u>	<u>\$ 50,091</u>	<u>\$ 124,828</u>	<u>\$ 12,415</u>

Capital Projects

429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	404 Trash Cart Replacement Fund	408 Water Availability Charge North St. Paul District	407 Water Availability Charge St. Paul District	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189	\$ 719,442
80,595	179,301	-	-	-	-	1,455,687
-	-	-	-	-	-	458,133
-	-	-	-	-	-	593,290
-	-	-	460	-	-	460
-	-	-	-	-	-	8,161
-	-	-	-	-	-	710,240
-	-	-	-	11,675	364,982	376,657
-	-	-	-	-	50,303	50,303
-	-	-	79,803	-	-	79,803
572	205	27	426	(135)	9,327	45,171
-	-	-	-	-	-	16,815
-	-	-	-	-	-	60,303
-	-	-	3,281	-	-	12,581
<u>81,167</u>	<u>179,506</u>	<u>27</u>	<u>83,970</u>	<u>11,540</u>	<u>424,801</u>	<u>4,587,046</u>
-	-	-	26,905	-	-	26,905
1,252	2,337	528	-	-	-	12,389
-	-	-	-	-	-	35,952
-	-	-	-	-	-	18,729
-	-	-	-	-	-	753
-	-	-	-	1,470	32,131	33,601
153	20	7	134	-	2,661	44,576
72,536	-	-	-	-	-	82,876
-	161,366	-	-	-	-	161,366
-	-	1,893	-	-	-	1,893
-	-	-	-	-	-	164,734
-	-	-	-	-	-	886,757
-	-	-	-	-	-	140,802
-	-	-	-	-	35,152	35,152
<u>73,941</u>	<u>163,723</u>	<u>2,428</u>	<u>27,039</u>	<u>1,470</u>	<u>69,944</u>	<u>1,646,485</u>
7,226	15,783	(2,401)	56,931	10,070	354,857	2,940,561
-	-	-	-	-	-	47,361
-	-	-	-	-	-	1,815,000
-	-	-	(73,710)	-	(239,590)	(1,586,563)
-	-	-	(73,710)	-	(239,590)	275,798
7,226	15,783	(2,401)	(16,779)	10,070	115,267	3,216,359
49,457	(5,982)	3,453	46,638	(16,105)	865,484	3,349,938
<u>\$ 56,683</u>	<u>\$ 9,801</u>	<u>\$ 1,052</u>	<u>\$ 29,859</u>	<u>\$ (6,035)</u>	<u>\$ 980,751</u>	<u>\$ 6,566,297</u>

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Charitable Gambling**  
**Year Ended December 31, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charitable gambling taxes	\$ 25,400	\$ 25,400	\$ 20,071	(5,329)
<b>Expenditures</b>				
Current				
Legislative	30,000	30,000	28,969	(1,031)
Excess of revenues (under) expenditures	\$ (4,600)	\$ (4,600)	(8,898)	\$ (4,298)
<b>Fund Balances</b>				
Beginning of year			21,687	
End of year			\$ 12,789	

**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, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual	
<b>Revenues</b>				
Property taxes	\$ 88,020	\$ 88,020	\$ 88,078	\$ 58
Other	-	-	4,441	4,441
Total revenues	<u>88,020</u>	<u>88,020</u>	<u>92,519</u>	<u>4,499</u>
<b>Expenditures</b>				
Current				
Environmental and economic development	<u>137,580</u>	<u>137,580</u>	<u>23,726</u>	<u>(113,854)</u>
Excess of revenues over (under) expenditures	<u>\$ (49,560)</u>	<u>\$ (49,560)</u>	68,793	<u>\$ 118,353</u>
<b>Fund Balances</b>				
Beginning of year			<u>320,620</u>	
End of year			<u>\$ 389,413</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, 2016**

	2016			Variance With Final Budget - Over (under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Fines and forfeitures	\$ 45,000	\$ 45,000	\$ 5,938	\$ (39,062)
Investment income	590	590	784	194
Total revenues	<u>45,590</u>	<u>45,590</u>	<u>6,722</u>	<u>(38,868)</u>
<b>Expenditures</b>				
Current				
Police	-	-	10,000	10,000
Investment management fees	470	470	194	(276)
Capital outlay				
Police	74,660	50,485	52,568	2,083
Total expenditures	<u>75,130</u>	<u>50,955</u>	<u>62,762</u>	<u>11,807</u>
Excess of revenues over (under) expenditures	(29,540)	(5,365)	(56,040)	(50,675)
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	-	-	443	443
Net change in fund balances	<u>\$ (29,540)</u>	<u>\$ (5,365)</u>	(55,597)	<u>\$ (50,232)</u>
<b>Fund Balances</b>				
Beginning of year			<u>91,552</u>	
End of year			<u>\$ 35,955</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Recreation Programs**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 197,200	\$ 197,200	\$ 197,678	\$ 478
Intergovernmental	-	-	261,836	261,836
Charges for services	462,940	462,940	421,509	(41,431)
Investment income	-	-	(291)	(291)
Miscellaneous	70,500	70,500	45,727	(24,773)
Total revenues	730,640	730,640	926,459	195,819
<b>Expenditures</b>				
Current				
Park and recreation	739,350	739,350	846,061	106,711
Excess of revenues over (under) expenditures	\$ (8,710)	\$ (8,710)	80,398	\$ 89,108
<b>Fund Balances</b>				
Beginning of year			(75,910)	
End of year			\$ 4,488	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Taste of Maplewood**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Licenses and permits	\$ 1,700	\$ 1,700	\$ 3,000	\$ 1,300
Miscellaneous	5,540	5,540	6,541	1,001
Total revenues	<u>7,240</u>	<u>7,240</u>	<u>9,541</u>	<u>2,301</u>
<b>Expenditures</b>				
Current				
Citizen services	<u>35,240</u>	<u>35,240</u>	<u>26,450</u>	<u>(8,790)</u>
Excess of revenues over (under) expenditures	(28,000)	(28,000)	(16,909)	11,091
<b>Other Financing Sources</b>				
Transfers in	<u>28,000</u>	<u>28,000</u>	<u>11,835</u>	<u>(16,165)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(5,074)	<u>\$ (5,074)</u>
<b>Fund Balances</b>				
Beginning of year			<u>-</u>	
End of year			<u>\$ (5,074)</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, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 96	\$ 96
Miscellaneous	5,000	5,000	31,352	26,352
Total revenues	5,000	5,000	31,448	26,448
<b>Expenditures</b>				
Current				
Investment management fees	-	-	36	36
Public works	2,020	2,020	1,006	(1,014)
Total expenditures	2,020	2,020	1,042	(978)
Excess of revenues over (under) expenditures	\$ 2,980	\$ 2,980	30,406	\$ 27,426
<b>Fund Balances</b>				
Beginning of year			4,159	
End of year			\$ 34,565	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Cable Television**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Miscellaneous taxes	\$ -	\$ 826,170	\$ 819,264	\$ (6,906)
Investment income	-	-	1,356	1,356
Miscellaneous	-	-	10,332	10,332
Total revenues	<u>-</u>	<u>826,170</u>	<u>830,952</u>	<u>4,782</u>
<b>Expenditures</b>				
Current				
Citizen services	-	144,500	137,344	(7,156)
Investment management fees	-	100	494	394
Total expenditures	<u>-</u>	<u>144,600</u>	<u>137,838</u>	<u>(6,762)</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 681,570</u>	693,114	<u>\$ 11,544</u>
<b>Other Financing Uses</b>				
Transfers Out	-	-	(281,182)	(281,182)
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ 681,570</u>	411,932	<u>\$ (269,638)</u>
<b>Fund Balances</b>				
Beginning of year			<u>-</u>	
End of year			<u>\$ 411,932</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Debt Service Fund**  
**Year Ended December 31, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
General property taxes	\$ 4,725,730	\$ 4,725,730	\$ 4,731,500	\$ 5,770
Special assessments	1,470,170	1,470,170	2,821,574	1,351,404
Intergovernmental	1,240,590	1,240,590	1,244,755	4,165
Investment Income	33,020	33,020	27,488	(5,532)
Total revenues	<u>7,469,510</u>	<u>7,469,510</u>	<u>8,825,317</u>	<u>1,355,807</u>
<b>Expenditures</b>				
Current				
Finance	12,600	12,600	7,269	(5,331)
Investment management fees	51,100	51,100	165,996	114,896
Debt service				
Principal retirement	11,186,100	11,186,100	11,186,101	1
Interest and other charges	2,169,990	2,169,990	2,170,212	222
Total expenditures	<u>13,419,790</u>	<u>13,419,790</u>	<u>13,529,578</u>	<u>109,788</u>
Excess of revenues (under) expenditures	(5,950,280)	(5,950,280)	(4,704,261)	1,246,019
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	3,765,000	3,765,000
Issuance of refunding debt	-	-	5,775,000	5,775,000
Premium on debt issued	-	-	619,378	619,378
Transfers in	4,892,840	4,892,840	5,076,413	183,573
Transfers out	(3,463,190)	(3,463,190)	(7,163,464)	(3,700,274)
Total other financing sources (uses)	<u>1,429,650</u>	<u>1,429,650</u>	<u>8,072,327</u>	<u>6,642,677</u>
Net change in fund balances	<u>\$ (4,520,630)</u>	<u>\$ (4,520,630)</u>	3,368,066	<u>\$ 7,888,696</u>
<b>Fund Balances</b>				
Beginning of year			<u>10,732,061</u>	
End of year			<u>\$ 14,100,127</u>	

**City of Maplewood  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances -  
Public Improvement Projects Fund  
Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Intergovernmental	\$ 902,670	\$ 1,769,790	\$ 2,294,400	\$ 524,610
Special assessments	-	-	25,156	25,156
Investment Income	-	-	(49,681)	(49,681)
Miscellaneous	-	-	7,080	7,080
Total revenues	<u>902,670</u>	<u>1,769,790</u>	<u>2,276,955</u>	<u>507,165</u>
<b>Expenditures</b>				
Current				
Investment management fees	-	-	2,909	2,909
Capital outlay				
Environmental and economic development	-	3,956,540	2,347,647	(1,608,893)
Total expenditures	<u>-</u>	<u>3,956,540</u>	<u>2,350,556</u>	<u>(1,605,984)</u>
Excess of revenues over (under) expenditures	902,670	(2,186,750)	(73,601)	2,113,149
<b>Other Financing Sources (Uses)</b>				
Transfers in	<u>1,347,600</u>	<u>1,203,850</u>	<u>2,853,007</u>	<u>1,649,157</u>
Net change in fund balances	<u>\$ 2,250,270</u>	<u>\$ (982,900)</u>	2,779,406	<u>\$ 3,762,306</u>
<b>Fund Balances</b>				
Beginning of year			<u>(7,386,257)</u>	
End of year			<u>\$ (4,606,851)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - General Building Replacement**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 49,300	\$ 49,300	\$ 49,452	\$ 152
Investment Income	1,750	1,750	1,701	(49)
Total revenues	51,050	51,050	51,153	103
<b>Expenditures</b>				
Current				
Investment management fees	1,400	1,400	511	(889)
Excess of revenues over (under) expenditures	\$ 49,650	\$ 49,650	50,642	\$ 992
<b>Fund Balances</b>				
Beginning of year			174,617	
End of year			\$ 225,259	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Capital Improvement Projects**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 288,560	\$ 288,560	\$ 289,034	\$ 474
Intergovernmental	128,290	128,290	128,290	-
Investment Income	430	430	8,812	8,382
Total revenues	<u>417,280</u>	<u>417,280</u>	<u>426,136</u>	<u>8,856</u>
<b>Expenditures</b>				
Current				
Park and recreation	-	-	5,460	5,460
Investment management fees	340	340	2,998	2,658
Capital outlay				
Park and recreation	<u>200,000</u>	<u>207,266</u>	<u>819,801</u>	<u>612,535</u>
Total expenditures	<u>200,340</u>	<u>207,606</u>	<u>828,259</u>	<u>620,653</u>
Excess of revenues over (under) expenditures	216,940	209,674	(402,123)	(611,797)
<b>Other Financing Uses</b>				
Transfers in	-	-	1,815,000	1,815,000
Transfers out	<u>(250,000)</u>	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>1,565,000</u>	<u>1,815,000</u>
Net change in fund balances	<u>\$ (33,060)</u>	<u>\$ (40,326)</u>	1,162,877	<u>\$ 1,203,203</u>
<b>Fund Balances</b>				
Beginning of year			<u>113,579</u>	
End of year			<u>\$ 1,276,456</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Police Vehicles and Equipment**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 295,800	\$ 295,800	\$ 296,831	\$ 1,031
Investment income	(1,160)	(1,160)	(1,860)	(700)
Total revenues	<u>294,640</u>	<u>294,640</u>	<u>294,971</u>	<u>331</u>
<b>Expenditures</b>				
Current				
Police	-	260	418	158
Capital outlay				
Police	161,980	175,960	140,802	(35,158)
Total expenditures	<u>161,980</u>	<u>176,220</u>	<u>141,220</u>	<u>(35,000)</u>
Excess of revenues over (under) expenditures	132,660	118,420	153,751	35,331
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	25,820	25,820
Net change in fund balances	<u>\$ 132,660</u>	<u>\$ 118,420</u>	179,571	<u>\$ 61,151</u>
<b>Fund Balances</b>				
Beginning of year			<u>(141,853)</u>	
End of year			<u>\$ 37,718</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Fire Station**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 11,870	\$ 11,870	\$ 11,148	\$ (722)
<b>Expenditures</b>				
Current				
Investment management fees	9,500	9,500	3,080	(6,420)
Excess of revenues over (under) expenditures	2,370	2,370	8,068	5,698
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	1,105	1,105
Net change in fund balances	<u>\$ 2,370</u>	<u>\$ 2,370</u>	9,173	<u>\$ 6,803</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,135,626</u>	
End of year			<u>\$ 1,144,799</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Fire Truck Replacement**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 59,160	\$ 59,160	\$ 59,192	\$ 32
Investment income	4,880	4,880	6,143	1,263
Total revenues	<u>64,040</u>	<u>64,040</u>	<u>65,335</u>	<u>1,295</u>
<b>Expenditures</b>				
Current				
Investment management fees	3,900	3,900	1,717	(2,183)
Capital outlay				
Fire	<u>70,000</u>	<u>70,000</u>	<u>41,097</u>	<u>(28,903)</u>
Total expenditures	<u>73,900</u>	<u>73,900</u>	<u>42,814</u>	<u>(31,086)</u>
Excess of revenues over (under) expenditures	(9,860)	(9,860)	22,521	32,381
<b>Other Financing Sources</b>				
Proceeds from sale of capital asset	<u>-</u>	<u>-</u>	<u>20,436</u>	<u>20,436</u>
Net change in fund balances	<u>\$ (9,860)</u>	<u>\$ (9,860)</u>	42,957	<u>\$ 52,817</u>
<b>Fund Balances</b>				
Beginning of year			<u>626,026</u>	
End of year			<u>\$ 668,983</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Legacy Village Park Development**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 50	\$ 50	\$ 108	\$ 58
<b>Expenditures</b>				
Current				
Investment management fees	40	40	30	(10)
Excess of revenues over expenditures	<u>\$ 10</u>	<u>\$ 10</u>	78	<u>\$ 68</u>
<b>Fund Balances</b>				
Beginning of year			<u>4,932</u>	
End of year			<u>\$ 5,010</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Legacy Village Tax Abatement**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 4,990	\$ 4,990	\$ 4,111	\$ (879)
<b>Expenditures</b>				
Current				
Investment management fees	3,990	3,990	1,063	(2,927)
Excess of revenues over expenditures	1,000	1,000	3,048	2,048
<b>Other Financing Uses</b>				
Transfers out	(98,700)	(98,700)	(472,663)	(373,963)
Net change in fund balances	<u>\$ (97,700)</u>	<u>\$ (97,700)</u>	(469,615)	<u>\$ (371,915)</u>
<b>Fund Balances</b>				
Beginning of year			<u>469,469</u>	
End of year			<u>\$ (146)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Park Development**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ -	\$ -	\$ 10	\$ 10
Charges for services				
Park availability charges	260,000	260,000	710,240	450,240
Investment Income	5,830	5,830	9,098	3,268
Miscellaneous	-	-	18,478	18,478
Total revenues	<u>265,830</u>	<u>265,830</u>	<u>737,826</u>	<u>471,996</u>
<b>Expenditures</b>				
Current				
Park and recreation	50,000	50,000	13,269	(36,731)
Investment management fees	4,660	4,660	2,752	(1,908)
Capital outlay				
Park and recreation	395,000	283,009	66,956	(216,053)
Total expenditures	<u>449,660</u>	<u>337,669</u>	<u>82,977</u>	<u>(254,692)</u>
Excess of revenues over (under) expenditures	<u>\$ (183,830)</u>	<u>\$ (71,839)</u>	654,849	<u>\$ 726,688</u>
<b>Fund Balances</b>				
Beginning of year			<u>595,606</u>	
End of year			<u>\$ 1,250,455</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Pond Clean Out/Dredging**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 373	\$ 373
<b>Expenditures</b>				
Current				
Public works	100,000	100,000	-	(100,000)
Investment management fees	-	-	100	100
Total expenditures	100,000	100,000	100	(99,900)
Excess of revenues over (under) expenditures	(100,000)	(100,000)	273	100,273
<b>Other Financing Uses</b>				
Transfers out	-	-	(36,835)	(36,835)
Net change in fund balances	\$ -	\$ -	(36,562)	\$ (36,562)
<b>Fund Balances</b>				
Beginning of year			36,548	
End of year			\$ (14)	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Public Safety Training Facility Fund**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 520,000	\$ 465,000	\$ (55,000)
Investment income	-	-	(6,496)	(6,496)
Miscellaneous	-	-	67,940	67,940
Total revenues	<u>-</u>	<u>520,000</u>	<u>526,444</u>	<u>6,444</u>
<b>Expenditures</b>				
Current				
Fire	-	-	35,952	35,952
Capital outlay				
Fire	-	-	123,637	123,637
Total expenditures	<u>-</u>	<u>-</u>	<u>159,589</u>	<u>159,589</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 520,000</u>	366,855	<u>\$ (153,145)</u>
<b>Fund Balances</b>				
Beginning of year			<u>(810,499)</u>	
End of year			<u>\$ (443,644)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Redevelopment**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 24,650	\$ 24,650	\$ 24,637	\$ (13)
Investment Income	1,380	1,380	1,354	(26)
Total revenues	<u>26,030</u>	<u>26,030</u>	<u>25,991</u>	<u>(39)</u>
<b>Expenditures</b>				
Current				
Investment management fees	1,100	1,100	394	(706)
Capital outlay				
Environmental and economic development	80,000	80,000	-	(80,000)
Total expenditures	<u>81,100</u>	<u>81,100</u>	<u>394</u>	<u>(80,706)</u>
Excess of revenues over (under) expenditures	<u>\$ (55,070)</u>	<u>\$ (55,070)</u>	25,597	<u>\$ 80,667</u>
<b>Fund Balances</b>				
Beginning of year			<u>138,730</u>	
End of year			<u>\$ 164,327</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Street Use Revitalization**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Miscellaneous taxes	\$ 467,260	\$ 467,260	\$ 458,133	\$ (9,127)
Investment income	570	570	419	(151)
Total revenues	<u>467,830</u>	<u>467,830</u>	<u>458,552</u>	<u>(9,278)</u>
<b>Expenditures</b>				
Current				
Investment management fees	<u>30</u>	<u>30</u>	<u>232</u>	<u>202</u>
Excess of revenues over (under) expenditures	467,800	467,800	458,320	(9,480)
<b>Other Financing Uses</b>				
Transfers out	<u>(524,370)</u>	<u>(520,000)</u>	<u>-</u>	<u>520,000</u>
Net change in fund balances	<u>\$ (56,570)</u>	<u>\$ (52,200)</u>	458,320	<u>\$ 510,520</u>
<b>Fund Balances</b>				
Beginning of year			<u>33,635</u>	
End of year			<u>\$ 491,955</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Right of Way**  
**Year Ended December 31, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Investment income	\$ 20	\$ 20	\$ 245	\$ 225
Licenses and permits	10,000	10,000	8,161	(1,839)
Total revenues	10,020	10,020	8,406	(1,614)
<b>Expenditures</b>				
Current				
Investment management fees	20	20	71	51
Excess of revenues over (under) expenditures	\$ 10,000	\$ 10,000	8,335	\$ (1,665)
<b>Fund Balances</b>				
Beginning of year			23,888	
End of year			\$ 32,223	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Storm Clean Up 7/16/11**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 1,331	\$ 1,331
<b>Expenditures</b>				
Current				
Public works	30,000	87,450	-	(87,450)
Investment management fees	-	-	353	353
Total expenditures	<u>30,000</u>	<u>87,450</u>	<u>353</u>	<u>(87,097)</u>
Excess of revenues over (under) expenditures	(30,000)	(87,450)	978	88,428
<b>Other Financing Sources (Uses)</b>				
Transfers in	30,000	30,000	-	(30,000)
Transfers out	-	-	(131,645)	(131,645)
Total other financing sources (uses)	<u>30,000</u>	<u>30,000</u>	<u>(131,645)</u>	<u>(161,645)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (57,450)</u>	(130,667)	<u>\$ (73,217)</u>
<b>Fund Balances</b>				
Beginning of year			<u>130,616</u>	
End of year			<u>\$ (51)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Economic Development District 1-11**  
**Year Ended December 31, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Tax increments	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Investment income	(2,170)	(2,170)	(2,118)	52
Total revenues	17,830	17,830	(2,118)	(19,948)
<b>Expenditures</b>				
Current				
Executive	-	-	409	409
Excess of revenues over (under) expenditures	\$ 17,830	\$ 17,830	(2,527)	\$ (20,357)
<b>Fund Balances</b>				
Beginning of year			(216,148)	
End of year			\$ (218,675)	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Economic Development District 1-12**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax Increments	\$ 200,000	\$ 200,000	\$ 492,904	\$ 292,904
Investment income	-	-	(871)	(871)
<b>Expenditures</b>				
Current				
Investment management fees	6,000	6,000	27,838	21,838
Debt service				
Interest and other charges	160,000	160,000	-	(160,000)
Total expenditures	<u>166,000</u>	<u>166,000</u>	<u>27,838</u>	<u>(138,162)</u>
Excess of revenues over (under) expenditures	<u>\$ 34,000</u>	<u>\$ 34,000</u>	464,195	<u>\$ 430,195</u>
<b>Fund Balances</b>				
Beginning of year			<u>(62,345)</u>	
End of year			<u>\$ 401,850</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-1**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 150,000	\$ 150,000	\$ 176,313	\$ 26,313
Investment income	80	80	73	(7)
Total revenues	<u>150,080</u>	<u>150,080</u>	<u>176,386</u>	<u>26,306</u>
<b>Expenditures</b>				
Current				
Executive	4,950	4,950	2,292	(2,658)
Investment management fees	60	60	39	(21)
Total expenditures	<u>5,010</u>	<u>5,010</u>	<u>2,331</u>	<u>(2,679)</u>
Excess of revenues over (under) expenditures	145,070	145,070	174,055	28,985
<b>Other Financing Uses</b>				
Transfers out	<u>\$ (145,110)</u>	<u>\$ (145,110)</u>	<u>(145,110)</u>	<u>\$ -</u>
Net change in fund balances	<u>\$ (40)</u>	<u>\$ (40)</u>	28,945	<u>\$ 28,985</u>
<b>Fund Balances</b>				
Beginning of year			<u>7,503</u>	
End of year			<u>\$ 36,448</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-2**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 190,000	\$ 190,000	\$ 214,612	\$ 24,612
Investment income	100	100	907	807
Total revenues	<u>190,100</u>	<u>190,100</u>	<u>215,519</u>	<u>25,419</u>
<b>Expenditures</b>				
Current				
Executive	6,200	6,200	2,707	(3,493)
Investment management fees	80	80	289	209
Total expenditures	<u>6,280</u>	<u>6,280</u>	<u>2,996</u>	<u>(3,284)</u>
Excess of revenues over (under) expenditures	183,820	183,820	212,523	28,703
<b>Other Financing Uses</b>				
Transfers out	<u>(183,960)</u>	<u>(183,960)</u>	<u>(183,960)</u>	<u>-</u>
Net change in fund balances	<u>\$ (140)</u>	<u>\$ (140)</u>	28,563	<u>\$ 28,703</u>
<b>Fund Balances</b>				
Beginning of year			<u>105,867</u>	
End of year			<u>\$ 134,430</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-3**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 55,000	\$ 55,000	\$ 62,148	\$ 7,148
Investment income	30	30	273	243
Total revenues	<u>55,030</u>	<u>55,030</u>	<u>62,421</u>	<u>7,391</u>
<b>Expenditures</b>				
Current				
Executive	2,150	2,150	1,077	(1,073)
Investment management fees	20	20	87	67
Total expenditures	<u>2,170</u>	<u>2,170</u>	<u>1,164</u>	<u>(1,006)</u>
Excess of revenues over expenditures	52,860	52,860	61,257	8,397
<b>Other Financing Uses</b>				
Transfers out	<u>(53,050)</u>	<u>(53,050)</u>	<u>(53,050)</u>	<u>-</u>
Net change in fund balances	<u>\$ (190)</u>	<u>\$ (190)</u>	8,207	<u>\$ 8,397</u>
<b>Fund Balances</b>				
Beginning of year			<u>32,064</u>	
End of year			<u>\$ 40,271</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-4**  
**Year Ended December 31, 2016**

	2016			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Tax increments	\$ 50,000	\$ 50,000	\$ 59,336	\$ 9,336
Investment income	30	30	4	(26)
Total revenues	50,030	50,030	59,340	9,310
<b>Expenditures</b>				
Current				
Executive	450	450	390	(60)
Investment management fees	20	20	13	(7)
Total expenditures	470	470	403	(67)
Excess of revenues over expenditures	49,560	49,560	58,937	9,377
<b>Other Financing Uses</b>				
Transfers out	(49,630)	(49,630)	-	49,630
Net change in fund balances	\$ (70)	\$ (70)	58,937	\$ 59,007
<b>Fund Balances</b>				
Beginning of year			2,501	
End of year			\$ 61,438	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-5**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 40,000	\$ 40,000	\$ 48,493	\$ 8,493
Investment income	20	20	2	(18)
Total revenues	<u>40,020</u>	<u>40,020</u>	<u>48,495</u>	<u>8,475</u>
<b>Expenditures</b>				
Current				
Executive	450	450	390	(60)
Investment management fees	20	20	10	(10)
Total expenditures	<u>470</u>	<u>470</u>	<u>400</u>	<u>(70)</u>
Excess of revenues over expenditures	39,550	39,550	48,095	8,545
<b>Other Financing Uses</b>				
Transfers out	<u>(39,650)</u>	<u>(39,650)</u>	-	<u>39,650</u>
Net change in fund balances	<u>\$ (100)</u>	<u>\$ (100)</u>	48,095	<u>\$ 48,195</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,996</u>	
End of year			<u>\$ 50,091</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**In Fund Balances - Budget And Actual -**  
**Capital Project Fund - Tax Increment Housing 1-6**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 105,000	\$ 105,000	\$ 119,986	\$ 14,986
Investment income	50	50	11	(39)
Total revenues	<u>105,050</u>	<u>105,050</u>	<u>119,997</u>	<u>14,947</u>
<b>Expenditures</b>				
Current				
Executive	450	450	391	(59)
Investment management fees	40	40	27	(13)
Total expenditures	<u>490</u>	<u>490</u>	<u>418</u>	<u>(72)</u>
Excess of revenues over expenditures	104,560	104,560	119,579	15,019
<b>Other Financing Uses</b>				
Transfers out	<u>(104,760)</u>	<u>(104,760)</u>	-	<u>104,760</u>
Net change in fund balances	<u>\$ (200)</u>	<u>\$ (200)</u>	119,579	<u>\$ 119,779</u>
<b>Fund Balances</b>				
Beginning of year			<u>5,249</u>	
End of year			<u>\$ 124,828</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-7**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 23,000	\$ 23,000	\$ 21,999	\$ (1,001)
Investment income	20	20	-	(20)
Total revenues	<u>23,020</u>	<u>23,020</u>	<u>21,999</u>	<u>(1,021)</u>
<b>Expenditures</b>				
Current				
Executive	1,140	1,140	616	(524)
Investment management fees	-	-	(3)	(3)
Debt service				
TIF developer payments	<u>21,620</u>	<u>21,620</u>	<u>10,340</u>	<u>(11,280)</u>
Total expenditures	<u>22,760</u>	<u>22,760</u>	<u>10,953</u>	<u>(11,807)</u>
Excess of revenues over expenditures	<u>\$ 260</u>	<u>\$ 260</u>	11,046	<u>\$ 10,786</u>
<b>Fund Balances</b>				
Beginning of year			<u>1,369</u>	
End of year			<u>\$ 12,415</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-8**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 65,000	\$ 65,000	\$ 80,595	\$ 15,595
Investment income	520	520	572	52
Total revenues	<u>65,520</u>	<u>65,520</u>	<u>81,167</u>	<u>15,647</u>
<b>Expenditures</b>				
Current				
Executive	2,400	2,400	1,252	(1,148)
Investment management fees	420	420	153	(267)
Debt service				
TIF developer payments	<u>58,500</u>	<u>58,500</u>	<u>72,536</u>	<u>14,036</u>
Total expenditures	<u>61,320</u>	<u>61,320</u>	<u>73,941</u>	<u>12,621</u>
Excess of revenues over expenditures	<u>\$ 4,200</u>	<u>\$ 4,200</u>	7,226	<u>\$ 3,026</u>
<b>Fund Balances</b>				
Beginning of year			<u>49,457</u>	
End of year			<u>\$ 56,683</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-10**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 180,000	\$ 180,000	\$ 179,301	\$ (699)
Investment income	(50)	(50)	205	255
Total revenues	<u>179,950</u>	<u>179,950</u>	<u>179,506</u>	<u>(444)</u>
<b>Expenditures</b>				
Current				
Executive	5,900	5,900	2,337	(3,563)
Investment management fees	-	-	20	20
Debt service				
Interest and other charges	<u>162,000</u>	<u>162,000</u>	<u>161,366</u>	<u>(634)</u>
Total expenditures	<u>167,900</u>	<u>167,900</u>	<u>163,723</u>	<u>(4,177)</u>
Excess of revenues over expenditures	<u>\$ 12,050</u>	<u>\$ 12,050</u>	15,783	<u>\$ 3,733</u>
<b>Fund Balances</b>				
Beginning of year			<u>(5,982)</u>	
End of year			<u>\$ 9,801</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Tax Increment Housing 1-13**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 30	\$ 30	\$ 27	\$ (3)
<b>Expenditures</b>				
Current				
Executive	-	-	528	528
Investment management fees	-	-	7	7
Capital outlay				
General government	-	-	1,893	1,893
Total expenditures	<u>-</u>	<u>-</u>	<u>2,428</u>	<u>2,428</u>
Excess of revenues over (under) expenditures	<u>\$ 30</u>	<u>\$ 30</u>	(2,401)	<u>\$ (2,431)</u>
<b>Fund Balances</b>				
Beginning of year			<u>3,453</u>	
End of year			<u>\$ 1,052</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Trash Cart Replacement Fund**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Special assessments	\$ -	\$ -	\$ 460	\$ 460
Investment income	410	410	426	16
Trash cart fees	78,000	78,000	79,803	1,803
Miscellaneous	-	-	3,281	3,281
Total revenues	<u>78,410</u>	<u>78,410</u>	<u>83,970</u>	<u>5,560</u>
<b>Expenditures</b>				
Current				
Environmental and economic development	400	400	26,905	26,505
Investment management fees	330	330	134	(196)
Total expenditures	<u>730</u>	<u>730</u>	<u>27,039</u>	<u>26,309</u>
Excess of revenues over (under) expenditures	77,680	77,680	56,931	(20,749)
<b>Other Financing Uses</b>				
Transfers out	<u>(73,710)</u>	<u>(73,710)</u>	<u>(73,710)</u>	<u>-</u>
Net change in fund balances	<u>\$ 3,970</u>	<u>\$ 3,970</u>	(16,779)	<u>\$ (20,749)</u>
<b>Fund Balances</b>				
Beginning of year			<u>46,638</u>	
End of year			<u>\$ 29,859</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Water Availability Charge North St. Paul District**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ (160)	\$ (160)	\$ (135)	\$ 25
Utility billings	11,540	11,540	11,675	135
Total revenues	<u>11,380</u>	<u>11,380</u>	<u>11,540</u>	<u>160</u>
<b>Expenditures</b>				
Current				
Public works	<u>1,550</u>	<u>1,550</u>	<u>1,470</u>	<u>(80)</u>
Excess of revenues over expenditures	<u>\$ 9,830</u>	<u>\$ 9,830</u>	10,070	<u>\$ 240</u>
<b>Fund Balances</b>				
Beginning of year			<u>(16,105)</u>	
End of year			<u>\$ (6,035)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Project Fund - Water Availability Charge St. Paul District**  
**Year Ended December 31, 2016**

	2016			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ -	\$ -	\$ 189	\$ 189
Charges for services				
Utility billings	325,900	325,900	364,982	39,082
Connection charges	23,830	23,830	50,303	26,473
Investment income	7,880	7,880	9,327	1,447
Total revenues	<u>357,610</u>	<u>357,610</u>	<u>424,801</u>	<u>67,191</u>
<b>Expenditures</b>				
Current				
Public works	6,850	6,850	32,131	25,281
Investment management fees	6,300	6,300	2,661	(3,639)
Capital outlay				
Public works	-	-	35,152	35,152
Total expenditures	<u>13,150</u>	<u>13,150</u>	<u>69,944</u>	<u>56,794</u>
Excess of revenues over expenditures	344,460	344,460	354,857	10,397
<b>Other Financing Uses</b>				
Transfers out	<u>(133,160)</u>	<u>(71,510)</u>	<u>(239,590)</u>	<u>(168,080)</u>
Net change in fund balances	<u>\$ 211,300</u>	<u>\$ 272,950</u>	115,267	<u>\$ (157,683)</u>
<b>Fund Balances</b>				
Beginning of year			<u>865,484</u>	
End of year			<u>\$ 980,751</u>	

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## **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.

### 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, 2016**

	<u>703 Information Technology</u>	<u>701 Employee Benefits</u>
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 171,823	\$ 2,243,443
Accrued interest receivable	209	2,735
Due from other governments	-	2
Inventory	-	-
Total current assets	<u>172,032</u>	<u>2,246,180</u>
Noncurrent assets		
Capital assets		
Structures, vehicles, and equipment	1,020,174	-
Less accumulated depreciation	<u>(606,277)</u>	-
Net capital assets	<u>413,897</u>	-
Total assets	<u>\$ 585,929</u>	<u>\$ 2,246,180</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	\$ 7,658	\$ -
Due to other governments	1,920	9,787
Salaries payable	3,693	92,940
Employee benefits payable - current portion	-	127,426
Total current liabilities	<u>13,271</u>	<u>230,153</u>
Noncurrent liabilities		
Employee benefits payable - noncurrent portion	-	1,699,020
Less amount due within one year	-	<u>(127,426)</u>
Total noncurrent liabilities	<u>-</u>	<u>1,571,594</u>
Total liabilities	<u>13,271</u>	<u>1,801,747</u>
<b>Net Position</b>		
Net investment in capital assets	413,897	-
Unrestricted	<u>158,761</u>	<u>444,433</u>
Total net position	<u>572,658</u>	<u>444,433</u>
Total liabilities and net position	<u>\$ 585,929</u>	<u>\$ 2,246,180</u>

<u>704 Dental Insurance</u>	<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 58,584	\$ 258,520	\$ 654,656	\$ 3,387,026
71	314	796	4,125
-	-	-	2
-	112,866	-	112,866
<u>58,655</u>	<u>371,700</u>	<u>655,452</u>	<u>3,504,019</u>
-	5,371,818	-	6,391,992
-	(3,136,029)	-	(3,742,306)
-	<u>2,235,789</u>	-	<u>2,649,686</u>
<u>\$ 58,655</u>	<u>\$ 2,607,489</u>	<u>\$ 655,452</u>	<u>\$ 6,153,705</u>
\$ -	\$ 11,380	\$ -	\$ 19,038
-	4,357	-	16,064
-	2,574	-	99,207
-	-	-	127,426
-	<u>18,311</u>	-	<u>261,735</u>
-	-	-	1,699,020
-	-	-	(127,426)
-	-	-	<u>1,571,594</u>
-	<u>18,311</u>	-	<u>1,833,329</u>
-	2,235,789	-	2,649,686
58,655	353,389	655,452	1,670,690
<u>58,655</u>	<u>2,589,178</u>	<u>655,452</u>	<u>4,320,376</u>
<u>\$ 58,655</u>	<u>\$ 2,607,489</u>	<u>\$ 655,452</u>	<u>\$ 6,153,705</u>

**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Internal Service Funds**  
**Year Ended December 31, 2016**

	<u>703 Information Technology</u>	<u>701 Employee Benefits</u>
Operating revenues		
Charges for services	\$ 803,680	\$ 6,857,736
Other sales and services	128,624	-
Total operating revenues	<u>932,304</u>	<u>6,857,736</u>
Operating expenses		
Personnel services	365,115	6,990,626
Materials and supplies	111,650	-
Contractual services	279,030	2,100
Depreciation	34,557	-
Total operating expenses	<u>790,352</u>	<u>6,992,726</u>
Operating income (loss)	141,952	(134,990)
Nonoperating revenues (expenses)		
Investment income	3,328	20,374
Intergovernmental	-	32,410
Investment management fees	(975)	(5,682)
Gain (loss) on disposal of capital assets	187	-
Total nonoperating revenues (expenses)	<u>2,540</u>	<u>47,102</u>
Income (loss) before capital contributions and transfers	144,492	(87,888)
Capital contributions	67,600	-
Transfers out	<u>-</u>	<u>-</u>
Change in net position	212,092	(87,888)
Net position		
Beginning of year	<u>360,566</u>	<u>532,321</u>
End of year	<u>\$ 572,658</u>	<u>\$ 444,433</u>

<u>704 Dental Insurance</u>	<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 137,635	\$ 921,700	\$ 400,000	\$ 9,120,751
-	43,042	94,003	265,669
<u>137,635</u>	<u>964,742</u>	<u>494,003</u>	<u>9,386,420</u>
114,481	290,066	-	7,760,288
-	110,249	345,108	567,007
-	121,870	-	403,000
-	288,909	-	323,466
<u>114,481</u>	<u>811,094</u>	<u>345,108</u>	<u>9,053,761</u>
23,154	153,648	148,895	332,659
409	719	6,128	30,958
-	-	-	32,410
(121)	(238)	(1,709)	(8,725)
-	34,659	-	34,846
<u>288</u>	<u>35,140</u>	<u>4,419</u>	<u>89,489</u>
23,442	188,788	153,314	422,148
-	-	-	67,600
-	-	(113,463)	(113,463)
23,442	188,788	39,851	376,285
35,213	2,400,390	615,601	3,944,091
<u>\$ 58,655</u>	<u>\$ 2,589,178</u>	<u>\$ 655,452</u>	<u>\$ 4,320,376</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2016**

	<u>Internal Service Funds</u>	
	703	
	<u>Information</u>	<u>701 Employee</u>
	<u>Technology</u>	<u>Benefits</u>
<b>Cash Flows - Operating Activities</b>		
Interfund services provided and used	\$ 803,680	\$ 6,869,240
Payments to suppliers for goods and services	(389,292)	5,559
Payments to employees for services	(366,148)	(6,941,902)
Other operating revenues	128,624	-
Net cash flows - operating activities	<u>176,864</u>	<u>(67,103)</u>
<b>Cash Flows - Noncapital</b>		
<b>Financing Activities</b>		
Intergovernmental receipts	-	32,410
Transfer out	-	-
Net cash flows - noncapital financing activities	<u>-</u>	<u>32,410</u>
<b>Cash Flows - Capital and Related financing activities</b>		
Acquisition of capital assets	(192,639)	-
Proceeds from sale of capital assets	187	-
Net cash flows - capital and related financing activities	<u>(192,452)</u>	<u>-</u>
<b>Cash Flows - Investing Activities</b>		
Investment income	3,440	21,572
Investment management fees	(975)	(5,682)
Net cash flows - investing activities	<u>2,465</u>	<u>15,890</u>
Net change in cash and cash equivalents	(13,123)	(18,803)
<b>Cash and Cash Equivalents</b>		
Beginning of year	<u>184,946</u>	<u>2,262,246</u>
End of year	<u>\$ 171,823</u>	<u>\$ 2,243,443</u>

Internal Service Funds

704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ 137,635	\$ 921,700	\$ 400,000	\$ 9,132,255
-	(226,578)	(348,426)	(958,737)
(114,481)	(289,935)	-	(7,712,466)
-	43,042	94,003	265,669
<u>23,154</u>	<u>448,229</u>	<u>145,577</u>	<u>726,721</u>
-	-	-	32,410
-	-	(113,463)	(113,463)
-	-	(113,463)	(81,053)
-	(337,177)	-	(529,816)
-	34,659	-	34,846
-	(302,518)	-	(494,970)
399	600	6,406	32,417
(121)	(238)	(1,709)	(8,725)
<u>278</u>	<u>362</u>	<u>4,697</u>	<u>23,692</u>
23,432	146,073	36,811	174,390
<u>35,152</u>	<u>112,447</u>	<u>617,845</u>	<u>3,212,636</u>
<u>\$ 58,584</u>	<u>\$ 258,520</u>	<u>\$ 654,656</u>	<u>\$ 3,387,026</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2016**

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>		
Operating income (loss)	\$ 141,952	\$ (134,990)
Adjustments to reconcile operating income (loss) to net cash flows - operating activities		
Depreciation	34,557	-
Due from other governments	-	11,504
Inventory	-	-
Accounts payable	1,388	-
Salaries payable	(1,033)	8,204
Due to other governments	-	7,659
Employee benefits payable	-	40,520
Total adjustments	34,912	67,887
Net cash flows - operating activities	\$ 176,864	\$ (67,103)
Noncash capital and related financing activities		
Capital contributions	\$ 67,600	\$ -

Internal Service Funds

<u>701 Employee Benefits</u>	<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 23,154	\$ 153,648	\$ 148,895	\$ 332,659
-	288,909	-	323,466
-	-	-	11,504
-	2,146	-	2,146
-	2,178	-	3,566
-	131	-	7,302
-	1,217	(3,318)	5,558
-	-	-	40,520
<u>-</u>	<u>294,581</u>	<u>(3,318)</u>	<u>394,062</u>
<u>\$ 23,154</u>	<u>\$ 448,229</u>	<u>\$ 145,577</u>	<u>\$ 726,721</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,600</u>

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**City of Maplewood**  
**Statement of Changes in Agency Funds**  
**Assets and Liabilities**  
**Year Ended December 31, 2016**

	December 31, 2015	Additions	Deductions	December 31, 2016
<b>Total Agency Fund</b>				
Assets				
Cash and investments	\$ 279,872	\$ 585,839	\$ 578,742	\$ 286,969
Accounts receivable	5,410	11,062	15,262	1,210
Total assets	<u>\$ 285,282</u>	<u>\$ 596,901</u>	<u>\$ 594,004</u>	<u>\$ 288,179</u>
Liabilities				
Deposits payable	<u>\$ 285,282</u>	<u>\$ 39,647</u>	<u>\$ 36,750</u>	<u>\$ 288,179</u>
<b>Developer Projects Fund</b>				
Assets				
Cash and investments	\$ 7,870	\$ 578,561	\$ 575,097	\$ 11,334
Accounts receivable	5,410	11,062	15,262	1,210
Total assets	<u>\$ 13,280</u>	<u>\$ 589,623</u>	<u>\$ 590,359</u>	<u>\$ 12,544</u>
Liabilities				
Deposits payable	<u>\$ 13,280</u>	<u>\$ 32,369</u>	<u>\$ 33,105</u>	<u>\$ 12,544</u>
<b>Confiscated Money Fund</b>				
Assets				
Cash and investments	<u>\$ 271,390</u>	<u>\$ 7,258</u>	<u>\$ 3,629</u>	<u>\$ 275,019</u>
Liabilities				
Deposits payable	<u>\$ 271,390</u>	<u>\$ 7,258</u>	<u>\$ 3,629</u>	<u>\$ 275,019</u>
<b>Police Explorers Fund</b>				
Assets				
Cash and investments	<u>\$ 612</u>	<u>\$ 20</u>	<u>\$ 16</u>	<u>\$ 616</u>
Liabilities				
Deposits payable	<u>\$ 612</u>	<u>\$ 20</u>	<u>\$ 16</u>	<u>\$ 616</u>

**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2016**

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	348 G.O. Improvement Bonds 2004B	354 G.O. Improvement Bonds 2006A	356 G.O. Improvement Bonds 2007A
<b>Assets</b>				
Cash and investments	\$ 232,110	\$ 16,859	\$ 18,441	\$ 536,585
Cash with fiscal agent	-	-	-	-
Accrued interest receivable	282	20	22	652
Property taxes receivable				
Delinquent	-	7,745	4,355	3,950
Due from ramsey county	-	5,375	-	3,899
Special assessment receivable				
Delinquent	-	2,608	2,097	1,395
Deferred	-	455,691	235,936	763,227
Special deferred - county	-	7,027	8,565	-
Due from Ramsey County	-	49,287	826	24,281
	<u>\$ 232,392</u>	<u>\$ 544,612</u>	<u>\$ 270,242</u>	<u>\$ 1,333,989</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	473,070	250,952	768,573
	<u>-</u>	<u>473,070</u>	<u>250,952</u>	<u>768,573</u>
<b>Fund Balances</b>				
Restricted	232,392	71,542	19,290	565,416
	<u>232,392</u>	<u>71,542</u>	<u>19,290</u>	<u>565,416</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 232,392</u>	<u>\$ 544,612</u>	<u>\$ 270,242</u>	<u>\$ 1,333,989</u>

Debt Service

357 G.O. Improvement Bonds 2007B	358 G.O. Improvement Bonds 2008A	359 G.O. Improvement and Refunding Bonds 2008B	360 G.O. Improvement and Refunding Bonds 2009A	361 G.O. Refunding Bonds 2009B	362 G.O. Improvement Bonds 2010A
\$ 269,511	\$ 263,466	\$ 82,397	\$ 23,614	\$ 61,004	\$ 4,164
-	-	-	-	-	-
327	320	100	28	74	5
2,135	2,545	664	6,279	3,830	-
4,216	2,694	114	6,289	4,862	-
5,848	8,538	4,997	1,981	2,571	-
260,265	379,285	29,564	207,753	72,140	-
-	8,266	-	-	26,071	-
2,913	2,537	3,403	2,597	1,406	-
<u>\$ 545,215</u>	<u>\$ 667,651</u>	<u>\$ 121,239</u>	<u>\$ 248,541</u>	<u>\$ 171,958</u>	<u>\$ 4,169</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>268,248</u>	<u>398,634</u>	<u>35,225</u>	<u>216,014</u>	<u>104,612</u>	<u>-</u>
<u>276,967</u>	<u>269,017</u>	<u>86,014</u>	<u>32,527</u>	<u>67,346</u>	<u>4,169</u>
<u>\$ 545,215</u>	<u>\$ 667,651</u>	<u>\$ 121,239</u>	<u>\$ 248,541</u>	<u>\$ 171,958</u>	<u>\$ 4,169</u>

**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2016**

	Debt Service			
	363 G.O. Refunding Bonds 2010B	364 G.O. Refunding Bonds 2011A	365 G.O. Improvement Bonds 2012A	366 G.O. State Aid Street Refunding Bonds 2012B
<b>Assets</b>				
Cash and investments	\$ 563,084	\$ 590,771	\$ 1,277,570	\$ 118,591
Cash with fiscal agent	-	-	-	-
Accrued interest receivable	685	718	1,554	144
Property taxes receivable				
Delinquent	5,289	2,657	539	-
Due from ramsey county	578	4,415	909	-
Special assessment receivable				
Delinquent	2,784	2,545	617	-
Deferred	115,903	2,629,173	525,424	-
Special deferred - county	5,454	51,698	-	-
Due from Ramsey County	1,215	1,626	3,172	-
	<u>\$ 694,992</u>	<u>\$ 3,283,603</u>	<u>\$ 1,809,785</u>	<u>\$ 118,735</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	129,430	2,686,073	526,580	-
	<u>129,430</u>	<u>2,686,073</u>	<u>526,580</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	565,562	597,530	1,283,205	118,735
	<u>565,562</u>	<u>597,530</u>	<u>1,283,205</u>	<u>118,735</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 694,992</u>	<u>\$ 3,283,603</u>	<u>\$ 1,809,785</u>	<u>\$ 118,735</u>

Debt Service

367 G.O. Improvement Refunding Bonds 2013A	368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/CI P/TIF/Equip Certificate Bonds 2014A	370 G.O. Tax Abatement Refunding Bonds 2014B	371 G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/E quip Bonds 2015B
\$ 422,881	\$ 181,389	\$ 485,413	\$ 555,413	\$ 359,659	\$ 39,809
-	-	-	-	-	-
514	220	590	675	437	48
4,019	-	3,391	2,651	2,133	421
7,034	6,435	7,418	5,967	12,557	1,171
-	(595)	498	-	1,705	-
464,919	-	357,470	-	143,870	-
-	-	-	-	-	-
33,300	1,692	13,711	-	13,776	-
<u>\$ 932,667</u>	<u>\$ 189,141</u>	<u>\$ 868,491</u>	<u>\$ 564,706</u>	<u>\$ 534,137</u>	<u>\$ 41,449</u>
<u>\$ 500</u>	<u>\$ 322</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>468,938</u>	<u>(595)</u>	<u>361,358</u>	<u>2,651</u>	<u>147,707</u>	<u>421</u>
<u>463,229</u>	<u>189,414</u>	<u>507,133</u>	<u>562,055</u>	<u>386,430</u>	<u>41,028</u>
<u>\$ 932,667</u>	<u>\$ 189,141</u>	<u>\$ 868,491</u>	<u>\$ 564,706</u>	<u>\$ 534,137</u>	<u>\$ 41,449</u>

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**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2016**

	373 G.O. Improve Refund Bonds 2015C	374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B	Total
<b>Assets</b>				
Cash and investments	\$ 793,474	\$ 743,617	\$ 19,056	\$ 7,658,878
Cash with fiscal agent	-	-	6,187,004	6,187,004
Accrued interest receivable	965	904	23	9,307
Property taxes receivable				
Delinquent	2,927	-	-	55,530
Due from ramsey county	5,643	-	-	79,576
Special assessment receivable				
Delinquent	14,066	-	-	51,655
Deferred	1,407,465	483,801	-	8,531,886
Special deferred - county	44,262	-	-	151,343
Due from Ramsey County	26,440	-	-	182,182
	<u>\$ 2,295,242</u>	<u>\$ 1,228,322</u>	<u>\$ 6,206,083</u>	<u>\$ 22,907,361</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ 16,000	\$ 16,822
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	<u>1,468,565</u>	<u>483,956</u>	<u>-</u>	<u>8,790,412</u>
<b>Fund Balances</b>				
Restricted	<u>826,677</u>	<u>744,366</u>	<u>6,190,083</u>	<u>14,100,127</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,295,242</u>	<u>\$ 1,228,322</u>	<u>\$ 6,206,083</u>	<u>\$ 22,907,361</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2016**

	Debt Services			
	336 G.O. Tax Increment Bonds 1999B	348 G.O. Improvement Bonds 2004B	354 G.O. Improvement Bonds 2006A	356 G.O. Improvement Bonds 2007A
<b>Revenues</b>				
Taxes				
Current	\$ -	\$ 315,168	\$ 399,650	\$ 229,585
Delinquent	-	-	-	-
Special assessments				
Current collections	-	228,995	55,696	175,924
Delinquent collections	-	939	168	7,544
Prepayments on deferred	-	47,727	6,383	41,013
Penalties	-	264	16	1,670
Intergovernmental	-	250,000	-	-
Investment income	2,761	(3,292)	(1,519)	3,505
Total revenues	<u>2,761</u>	<u>839,801</u>	<u>460,394</u>	<u>459,241</u>
<b>Expenditures</b>				
Current				
Investment management fees	714	(45)	(45)	808
Contractual services	110	581	498	597
Debt service				
Principal retirement	61,101	785,000	3,835,000	720,000
Interest and other charges	89,350	86,528	154,798	141,988
Total expenditures	<u>151,275</u>	<u>872,064</u>	<u>3,990,251</u>	<u>863,393</u>
Excess of revenues over (under) expenditures	(148,514)	(32,263)	(3,529,857)	(404,152)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Premium on debt issued	-	-	-	-
Transfers in	-	-	3,463,190	51,120
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,463,190</u>	<u>51,120</u>
Net change in fund balances	(148,514)	(32,263)	(66,667)	(353,032)
<b>Fund Balances</b>				
Beginning of year	<u>380,906</u>	<u>103,805</u>	<u>85,957</u>	<u>918,448</u>
End of year	<u>\$ 232,392</u>	<u>\$ 71,542</u>	<u>\$ 19,290</u>	<u>\$ 565,416</u>

Debt Service

357 G.O. Improvement Bonds 2007B	358 G.O. Improvement Bonds 2008A	359 G.O. Improvement and Refunding Bonds 2008B	360 G.O. Improvement and Refunding Bonds 2009A	361 G.O. Refunding Bonds 2009B	362 G.O. Improvement Bonds 2010A
\$ 249,640	\$ 160,981	\$ 6,329	\$ 374,174	\$ 287,701	\$ -
-	-	21	-	-	-
58,392	92,420	25,559	51,723	47,103	-
503	3,130	1,515	1,808	1,234	-
8,616	12,236	820	6,290	757	-
119	795	404	396	220	-
-	361,498	-	-	-	4,169
255	2,760	694	(2,147)	(1,399)	-
<u>317,525</u>	<u>633,820</u>	<u>35,342</u>	<u>432,244</u>	<u>335,616</u>	<u>4,169</u>
22	689	181	(39)	(34)	-
396	416	294	314	455	-
335,000	715,000	50,000	425,000	340,000	-
112,225	208,694	6,225	86,685	25,825	-
<u>447,643</u>	<u>924,799</u>	<u>56,700</u>	<u>511,960</u>	<u>366,246</u>	<u>-</u>
(130,118)	(290,979)	(21,358)	(79,716)	(30,630)	4,169
-	-	-	-	-	-
-	-	-	-	-	-
90,240	150,360	-	-	-	-
-	-	-	-	-	-
<u>90,240</u>	<u>150,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(39,878)	(140,619)	(21,358)	(79,716)	(30,630)	4,169
<u>316,845</u>	<u>409,636</u>	<u>107,372</u>	<u>112,243</u>	<u>97,976</u>	<u>-</u>
<u>\$ 276,967</u>	<u>\$ 269,017</u>	<u>\$ 86,014</u>	<u>\$ 32,527</u>	<u>\$ 67,346</u>	<u>\$ 4,169</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Continued**  
**Debt Service Funds**  
**Year Ended December 31, 2016**

	Debt Services			
	363 G.O. Refunding Bonds 2010B	364 G.O. Refunding Bonds 2011A	365 G.O. Improvement Bonds 2012A	366 G.O. State Aid Street Refunding Bonds 2012B
<b>Revenues</b>				
Taxes				
Current	\$ 27,546	\$ 263,207	\$ 54,779	\$ -
Delinquent	-	-	-	-
Special assessments				
Current collections	54,861	295,268	94,385	-
Delinquent collections	2,113	1,972	1,925	-
Prepayments on deferred	5,164	43,572	4,000	-
Penalties	635	7,848	506	-
Intergovernmental	-	-	280,710	348,378
Investment income	851	1,239	9,784	1,682
Total revenues	<u>91,170</u>	<u>613,106</u>	<u>446,089</u>	<u>350,060</u>
<b>Expenditures</b>				
Current				
Investment management fees	190	242	2,584	469
Contractual services	431	557	953	111
Debt service				
Principal retirement	330,000	500,000	585,000	300,000
Interest and other charges	35,925	280,163	90,238	48,825
Total expenditures	<u>366,546</u>	<u>780,962</u>	<u>678,775</u>	<u>349,405</u>
Excess of revenues over (under) expenditures	(275,376)	(167,856)	(232,686)	655
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Premium on debt issued	-	-	-	-
Transfers in	494,170	146,070	73,710	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>494,170</u>	<u>146,070</u>	<u>73,710</u>	<u>-</u>
Net change in fund balances	218,794	(21,786)	(158,976)	655
<b>Fund Balances</b>				
Beginning of year	<u>346,768</u>	<u>619,316</u>	<u>1,442,181</u>	<u>118,080</u>
End of year	<u>\$ 565,562</u>	<u>\$ 597,530</u>	<u>\$ 1,283,205</u>	<u>\$ 118,735</u>

Debt Services

367 G.O. Improvement Refunding Bonds 2013A	368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/CIP/ TIF/Equip Certificate Bonds 2014A	370 G.O. Tax Abatement Refunding Bonds 2014B	371 G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/Equip Bonds 2015B
\$ 420,672	\$ 386,949	\$ 446,129	\$ 350,304	\$ 352,589	\$ 71,094
-	-	-	-	-	-
118,474	-	50,437	-	71,139	-
2,465	1,283	516	-	-	-
69,523	-	43,242	-	-	-
-	644	55	-	-	-
-	-	-	-	-	-
696	(284)	1,532	(617)	8,280	(170)
<u>611,830</u>	<u>388,592</u>	<u>541,911</u>	<u>349,687</u>	<u>432,008</u>	<u>70,924</u>
175	(62)	416	(20)	87	(1)
156	266	363	111	137	-
410,000	270,000	240,000	275,000	175,000	-
142,863	74,550	244,088	21,600	116,550	31,623
<u>553,194</u>	<u>344,754</u>	<u>484,867</u>	<u>296,691</u>	<u>291,774</u>	<u>31,622</u>
58,636	43,838	57,044	52,996	140,234	39,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	472,663	-	-
-	-	-	-	(3,463,190)	-
-	-	-	<u>472,663</u>	<u>(3,463,190)</u>	-
58,636	43,838	57,044	525,659	(3,322,956)	39,302
<u>404,593</u>	<u>145,576</u>	<u>450,089</u>	<u>36,396</u>	<u>3,709,386</u>	<u>1,726</u>
<u>\$ 463,229</u>	<u>\$ 189,414</u>	<u>\$ 507,133</u>	<u>\$ 562,055</u>	<u>\$ 386,430</u>	<u>\$ 41,028</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Continued**  
**Debt Service Funds**  
**Year Ended December 31, 2016**

	373 G.O. Improve Refund Bonds 2015C	374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B	Total
<b>Revenues</b>				
Taxes				
Current	\$ 334,982	\$ -	\$ -	\$ 4,731,479
Delinquent	-	-	-	21
Special assessments				
Current collections	435,639	635,529	-	2,491,544
Delinquent collections	-	-	-	27,115
Prepayments on deferred	-	-	-	289,343
Penalties	-	-	-	13,572
Intergovernmental	-	-	-	1,244,755
Investment income	2,675	(104)	306	27,488
Total revenues	<u>773,296</u>	<u>635,425</u>	<u>306</u>	<u>8,825,317</u>
<b>Expenditures</b>				
Current				
Investment management fees	621	222	95	7,269
Contractual services	781	77,721	80,748	165,996
Debt service				
Principal retirement	835,000	-	-	11,186,101
Interest and other charges	169,869	800	800	2,170,212
Total expenditures	<u>1,006,271</u>	<u>78,743</u>	<u>81,643</u>	<u>13,529,578</u>
Excess of revenues over (under) expenditures	(232,975)	556,682	(81,337)	(4,704,261)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	3,765,000	5,775,000	9,540,000
Premium on debt issued	-	122,958	496,420	619,378
Transfers in	134,890	-	-	5,076,413
Transfers out	-	(3,700,274)	-	(7,163,464)
Total other financing sources (uses)	<u>134,890</u>	<u>187,684</u>	<u>6,271,420</u>	<u>8,072,327</u>
Net change in fund balances	(98,085)	744,366	6,190,083	3,368,066
<b>Fund Balances</b>				
Beginning of year	<u>924,762</u>	<u>-</u>	<u>-</u>	<u>10,732,061</u>
End of year	<u>\$ 826,677</u>	<u>\$ 744,366</u>	<u>\$ 6,190,083</u>	<u>\$ 14,100,127</u>

## STATISTICAL SECTION (UNAUDITED)

This part of the City of Maplewood, Minnesota's Comprehensive Annual Financial Report presents details information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City of Maplewood, Minnesota's overall financial health.

<b>Contents</b>	<b>Pages</b>
<b>Financial Trends</b>	186
These tables contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	196
These tables present information to help the reader assess the City's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	200
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.	
<b>Demographic and Economic Information</b>	207
These tables offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	
<b>Operation Information</b>	210
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.	

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

**CITY OF MAPLEWOOD, MINNESOTA**  
**NET POSITION BY COMPONENT**  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year			
	2007	2008	2009	2010
<b>Governmental activities:</b>				
Net investment in capital assets	\$43,460,800	\$51,558,225	\$52,127,352	\$41,693,090
Restricted	23,715,505	24,468,246	23,683,156	22,828,025
Unrestricted	11,972,486	12,792,489	9,042,748	8,410,199
Total governmental activities net position	<u>\$79,148,791</u>	<u>\$88,818,960</u>	<u>\$84,853,256</u>	<u>\$72,931,314</u>
<b>Business-type activities:</b>				
Net investment in capital assets	\$34,680,904	\$33,960,677	\$37,977,129	\$38,512,301
Unrestricted	1,556,678	1,745,788	904,863	699,043
Total business-type activities net position	<u>\$36,237,582</u>	<u>\$35,706,465</u>	<u>\$38,881,992</u>	<u>\$39,211,344</u>
<b>Primary government:</b>				
Net investment in capital assets	\$78,141,704	\$85,518,902	\$90,104,481	\$80,205,391
Restricted	23,715,505	24,468,246	23,683,156	22,828,025
Unrestricted	13,529,164	14,538,277	9,947,611	9,109,242
Total primary government net position	<u>\$115,386,373</u>	<u>\$124,525,425</u>	<u>\$123,735,248</u>	<u>\$112,142,658</u>

**Table 1**

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$48,376,801	\$59,121,245	\$57,935,219	\$59,682,937	\$69,155,245	\$71,120,862
24,747,537	24,401,299	21,122,360	21,015,047	5,037,370	18,349,850
2,522,583	1,381,528	2,388,297	(1,356,678)	(530,832)	(10,274,362)
\$75,646,921	\$84,904,072	\$81,445,876	\$79,341,306	\$73,661,783	\$79,196,350
\$40,934,738	\$39,976,984	\$43,822,751	\$45,758,367	\$45,499,281	\$44,578,697
425,332	1,592,345	3,326,459	5,141,952	4,683,477	6,223,906
\$41,360,070	\$41,569,329	\$47,149,210	\$50,900,319	\$50,182,758	\$50,802,603
\$83,696,539	\$93,758,229	\$96,767,970	\$100,811,304	\$109,679,526	\$111,844,559
24,747,537	24,401,299	21,122,360	21,015,047	5,037,370	18,349,850
8,562,915	8,313,873	10,704,756	8,415,274	9,127,645	(195,456)
\$117,006,991	\$126,473,401	\$128,595,086	\$130,241,625	\$123,844,541	\$129,998,953

**CITY OF MAPLEWOOD, MINNESOTA**  
**CHANGES IN NET POSITION**  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

<b>Expenses</b>	Fiscal Year			
	2007	2008	2009	2010
<b>Governmental activities:</b>				
General government	\$2,072,321	\$2,425,669	\$3,704,861	\$2,595,881
Public safety	9,254,035	9,383,226	9,213,227	9,593,952
Public works	6,322,715	6,004,120	8,050,214	7,807,448
Parks and recreation	-	-	-	-
Recreation programs	750,424	737,767	705,150	545,698
Community development and parks	-	-	2,092,839	1,851,492
Citizen services	973,905	960,930	1,202,301	1,229,080
Environmental & economic development	-	-	-	-
Inspections, planning and building operations	2,013,384	2,025,009	-	-
Interest and fiscal charges	2,570,717	3,018,743	2,880,311	2,954,902
Total governmental activities expenses	<u>23,957,501</u>	<u>24,555,464</u>	<u>27,848,903</u>	<u>26,578,453</u>
<b>Business-type activities:</b>				
Ambulance service	2,012,060	2,161,324	2,171,350	2,415,163
Community center	2,500,670	2,477,705	2,646,142	2,668,773
Environmental utility	1,182,562	1,315,587	1,415,177	1,514,207
Recycling program	346,204	355,552	477,437	509,716
Sewer	3,782,816	3,877,331	4,012,744	3,985,474
Street light utility	165,861	180,982	184,785	176,523
Total business-type activities expenses	<u>9,990,173</u>	<u>10,368,481</u>	<u>10,907,635</u>	<u>11,269,856</u>
Total primary government expenses	<u>\$33,947,674</u>	<u>\$34,923,945</u>	<u>\$38,756,538</u>	<u>\$37,848,309</u>
<b>Program revenues</b>				
<b>Governmental activities:</b>				
Charges for services:				
General government	\$307,836	\$385,103	\$257,339	\$219,487
Public safety	767,600	766,663	659,426	721,184
Public works	3,508,842	3,230,203	4,131,911	2,932,933
Parks and recreation	-	-	-	-
Recreation programs	440,458	470,131	442,193	425,221
Community development and parks	-	-	1,298,137	1,275,668
Citizen services	539,416	511,318	490,138	498,892
Environmental & economic development	-	-	-	-
Inspections, planning and building operations	1,331,878	1,394,082	-	-
Operating grants and contributions	874,718	1,047,234	740,034	909,310
Capital grants and contributions	9,915,845	6,237,012	4,354,808	7,781,832
Total governmental activities program revenues	<u>17,686,593</u>	<u>14,041,746</u>	<u>12,373,986</u>	<u>14,764,527</u>
<b>Business-type activities:</b>				
Charges for services:				
Ambulance service	2,136,403	2,595,209	1,296,376	1,690,743
Community center	2,037,983	2,037,610	1,993,222	1,922,598
Environmental utility	1,402,583	1,483,296	1,625,415	1,736,452
Recycling program	360,939	382,981	394,252	400,875
Sewer	4,208,373	4,313,760	4,143,867	4,447,774
Street light utility	183,763	186,882	187,412	262,024
Operating grants and contributions	158,890	74,613	148,860	145,468
Capital grants and contributions	-	-	-	31,084
Total business-type activities program revenues	<u>10,488,934</u>	<u>11,074,351</u>	<u>9,789,404</u>	<u>10,637,018</u>

Table 2  
Page 1 of 2

Fiscal Year					
2011	2012	2013	2014	2015	2016
\$3,348,454	\$2,619,335	\$2,805,854	\$2,216,431	\$2,476,916	\$2,787,584
9,792,541	9,971,417	10,294,181	10,380,553	10,838,819	14,389,434
7,720,329	5,837,544	26,348,211	16,216,181	5,962,367	3,672,745
1,378,457	1,436,386	1,195,210	1,641,752	1,479,241	2,007,174
-	-	-	-	-	-
-	-	-	-	-	-
1,069,692	1,104,431	1,468,430	1,171,431	1,289,895	1,597,922
1,066,702	1,566,092	1,161,999	1,263,695	6,268,576	3,781,490
-	-	-	-	-	-
2,971,999	2,971,255	2,738,110	2,798,638	2,558,937	1,613,231
<u>27,348,174</u>	<u>25,506,460</u>	<u>46,011,995</u>	<u>35,688,681</u>	<u>30,874,751</u>	<u>29,849,580</u>
2,439,483	2,235,505	2,332,824	2,425,360	2,573,218	2,550,560
2,891,063	2,543,136	2,559,714	2,567,293	2,549,454	2,080,570
1,621,375	1,885,520	1,726,072	1,993,197	1,969,010	1,864,754
599,504	556,491	518,474	631,456	652,324	739,817
4,260,740	3,876,021	4,087,877	4,275,888	4,489,336	4,640,308
195,375	209,349	225,637	224,197	205,881	337,746
<u>12,007,540</u>	<u>11,306,022</u>	<u>11,450,598</u>	<u>12,117,391</u>	<u>12,439,223</u>	<u>12,213,755</u>
<u>\$39,355,714</u>	<u>\$36,812,482</u>	<u>\$57,462,593</u>	<u>\$47,806,072</u>	<u>\$43,313,974</u>	<u>\$42,063,335</u>
\$93,150	\$178,770	\$247,580	\$165,136	\$150,918	\$140,661
761,444	830,745	720,820	638,449	656,632	604,913
2,683,681	2,519,442	2,862,765	2,633,305	2,361,759	3,033,816
527,215	526,111	494,839	469,708	498,563	490,245
-	-	-	-	-	-
-	-	-	-	-	-
517,949	593,771	602,814	674,687	741,839	1,570,086
1,388,142	1,903,873	1,632,615	2,963,129	1,727,939	1,604,304
-	-	-	-	-	-
986,174	1,287,082	1,051,021	829,858	1,514,593	1,341,166
<u>8,708,066</u>	<u>6,944,561</u>	<u>23,014,332</u>	<u>8,024,056</u>	<u>7,152,580</u>	<u>4,715,259</u>
<u>15,665,821</u>	<u>14,784,355</u>	<u>30,626,786</u>	<u>16,398,328</u>	<u>14,804,823</u>	<u>13,500,450</u>
1,727,410	2,170,536	2,384,187	2,456,823	2,572,825	2,545,412
1,810,973	1,874,655	1,920,051	1,860,417	1,844,842	1,446,054
1,899,393	2,103,052	2,328,676	2,447,669	2,521,597	2,606,625
414,197	439,860	559,177	549,248	566,002	609,852
4,805,156	5,075,864	5,260,764	5,206,275	5,029,707	4,924,559
286,356	287,636	294,811	476,269	477,280	496,562
207,291	208,393	213,779	238,297	287,307	245,679
134,809	-	-	-	-	-
<u>11,285,585</u>	<u>12,159,996</u>	<u>12,961,445</u>	<u>13,234,998</u>	<u>13,299,560</u>	<u>12,874,743</u>

**CITY OF MAPLEWOOD, MINNESOTA**  
**CHANGES IN NET POSITION**  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	Fiscal Year			
	2007	2008	2009	2010
<b>Net (expense) revenue:</b>				
Governmental activities	(\$6,270,908)	(\$10,513,718)	(\$15,474,917)	(\$11,813,926)
Business-type activities	498,761	705,870	(1,118,231)	(632,838)
Total primary government net (expense) revenue	<u>(5,772,147)</u>	<u>(9,807,848)</u>	<u>(16,593,148)</u>	<u>(12,446,764)</u>
<b>General revenues and other changes in net position</b>				
Governmental activities:				
General property taxes	\$14,785,200	\$14,192,765	\$14,638,940	\$15,906,578
Tax increment collections	508,381	519,287	563,147	562,940
Unrestricted grants and contributions	558,423	417,549	19,899	17,949
Investment earnings	1,349,954	1,243,568	212,498	(7,991)
Miscellaneous	2,643	41,732	91,843	48,897
Gain (loss) on disposal of capital assets	27,831	-	-	-
Transfers	(1,864,867)	1,632,183	(4,017,114)	(789,905)
Total governmental activities	<u>15,367,565</u>	<u>18,047,084</u>	<u>11,509,213</u>	<u>15,738,468</u>
Business-type activities:				
Property taxes	379,296	274,478	279,660	208,564
Unrestricted grants and contributions	13,780	4,934	-	-
Investment earnings	59,515	82,152	(3,016)	(977)
Miscellaneous	5,277	33,632	-	-
Transfers	1,864,867	(1,632,183)	4,017,114	789,905
Total business-type activities	<u>2,322,735</u>	<u>(1,236,987)</u>	<u>4,293,758</u>	<u>962,190</u>
Total primary government	<u>\$17,690,300</u>	<u>\$16,810,097</u>	<u>\$15,802,971</u>	<u>\$16,700,658</u>
<b>Change in net position:</b>				
Governmental activities	\$9,096,657	\$7,533,366	(\$3,965,704)	\$3,924,542
Business-type activities	2,821,496	(531,117)	3,175,527	329,352
Total primary government	<u>\$11,918,153</u>	<u>\$7,002,249</u>	<u>(\$790,177)</u>	<u>\$4,253,894</u>

	Fiscal Year				
2011	2012	2013	2014	2015	2016
(\$11,682,353)	(\$10,722,105)	(\$15,385,209)	(\$19,290,353)	(\$16,069,928)	(\$16,349,130)
(721,955)	853,974	1,510,847	1,117,607	860,337	660,988
<u>(12,404,308)</u>	<u>(9,868,131)</u>	<u>(13,874,362)</u>	<u>(18,172,746)</u>	<u>(15,209,591)</u>	<u>(15,688,142)</u>
\$16,249,875	\$17,004,421	\$17,241,967	\$17,165,842	\$17,986,130	\$18,756,112
572,160	656,910	623,512	964,327	876,656	1,455,687
17,487	5,259	5,697	536,167	632,576	692,501
62,931	86,446	34,675	81,451	110,747	98,467
39,065	18,767	18,893	5,078	-	-
-	607,000	-	-	-	-
<u>(2,543,558)</u>	<u>1,600,453</u>	<u>(3,052,497)</u>	<u>(1,666,318)</u>	<u>1,182,518</u>	<u>880,930</u>
<u>14,397,960</u>	<u>19,979,256</u>	<u>14,872,247</u>	<u>17,086,547</u>	<u>20,788,627</u>	<u>21,883,697</u>
329,570	798,945	897,433	958,516	824,147	799,409
-	-	-	-	-	-
(2,447)	(1,066)	1,812	8,668	22,836	40,378
-	-	-	-	-	-
<u>2,543,558</u>	<u>(1,600,453)</u>	<u>3,052,497</u>	<u>1,666,318</u>	<u>(1,182,518)</u>	<u>(880,930)</u>
<u>2,870,681</u>	<u>(802,574)</u>	<u>3,951,742</u>	<u>2,633,502</u>	<u>(334,011)</u>	<u>(41,143)</u>
<u>\$17,268,641</u>	<u>\$19,176,682</u>	<u>\$18,823,989</u>	<u>\$19,720,049</u>	<u>\$20,454,616</u>	<u>\$21,842,554</u>
\$2,715,607	\$9,257,151	(\$512,962)	(\$2,203,806)	\$4,718,699	\$5,534,567
2,148,726	51,400	5,462,589	3,751,109	526,326	619,845
<u>\$4,864,333</u>	<u>\$9,308,551</u>	<u>\$4,949,627</u>	<u>\$1,547,303</u>	<u>\$5,245,025</u>	<u>\$6,154,412</u>

**CITY OF MAPLEWOOD, MINNESOTA**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	Fiscal Year				
	2007	2008	2009	2010	2011
<b>General Fund:</b>					
Reserved	\$84,184	\$42,523	\$46,350	\$84,756	\$ -
Unreserved	6,858,366	6,709,528	6,465,790	7,233,099	-
Nonspendable	-	-	-	-	248
Assigned	-	-	-	-	435,950
Unassigned	-	-	-	-	7,509,129
Total general fund	<u>\$6,942,550</u>	<u>\$6,752,051</u>	<u>\$6,512,140</u>	<u>\$7,317,855</u>	<u>\$7,945,327</u>
<b>All other governmental funds:</b>					
Reserved	\$12,240,905	\$12,670,668	\$12,700,235	\$15,084,365	\$ -
Unreserved, reported in:					
Debt service fund	(15,392)	-	-	-	-
Public improvement projects fund	1,103,098	1,992,325	(1,908,554)	(804,558)	-
Special revenue funds	382,558	130,944	40,610	181,883	-
Capital projects funds	3,616,134	4,095,827	3,946,351	3,031,226	-
Nonspendable	-	-	-	-	10
Restricted	-	-	-	-	10,308,689
Committed	-	-	-	-	222,211
Assigned	-	-	-	-	3,324,969
Unassigned	-	-	-	-	(1,386,433)
Total all other governmental funds	<u>\$17,327,303</u>	<u>\$18,889,764</u>	<u>\$14,778,642</u>	<u>\$17,492,916</u>	<u>\$12,469,446</u>

The City implemented GASB 54 in fiscal year 2011, resulting in significant reclassification of the components of fund balance. Years prior to 2011 have not been restated.

Table 3

Fiscal Year				
2012	2013	2014	2015	2016
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	1,187
983,590	344,985	101,720	84,230	102,808
7,447,826	7,682,259	8,262,602	7,622,299	7,500,075
<u>\$8,431,416</u>	<u>\$8,027,244</u>	<u>\$8,364,322</u>	<u>\$7,706,529</u>	<u>\$7,604,070</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
607,000	860,400	703,200	703,200	703,200
12,390,120	15,203,036	16,518,571	11,126,639	15,191,347
189,108	173,901	155,212	117,398	499,729
4,651,496	5,975,685	3,625,784	4,395,394	6,307,795
3,209,393	(6,448,228)	(8,918,312)	(9,193,276)	(5,929,822)
<u>\$21,047,117</u>	<u>\$15,764,794</u>	<u>\$12,084,455</u>	<u>\$7,149,355</u>	<u>\$16,772,249</u>

**CITY OF MAPLEWOOD, MINNESOTA**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
 Last Ten Fiscal Years

	Fiscal Year			
	2007	2008	2009	2010
<b>Revenues:</b>				
General property taxes	\$14,639,978	\$14,182,624	\$14,536,202	\$15,692,694
Tax increment collections	508,381	519,287	563,147	562,940
Miscellaneous taxes	-	-	-	-
Special assessments	4,094,712	2,748,138	3,747,149	3,626,607
Licenses and permits	1,188,195	1,251,778	1,106,232	1,144,623
Intergovernmental	4,170,918	1,806,402	2,049,109	3,814,223
Charges for services	4,438,077	4,802,965	4,319,944	4,115,242
Fines and forfeits	212,092	238,688	211,847	230,737
Investment earnings	1,259,080	1,130,992	201,253	(9,918)
Miscellaneous	1,005,833	2,971,726	1,594,631	884,000
<b>Total revenues</b>	<b>31,517,266</b>	<b>29,652,600</b>	<b>28,329,514</b>	<b>30,061,148</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	1,781,096	2,087,978	1,663,743	1,662,813
Public safety	9,005,175	9,006,998	8,688,349	8,931,977
Public works	4,229,864	4,197,960	3,706,027	3,662,899
Parks and recreation	-	-	-	-
Recreation programs	763,898	739,406	697,898	545,546
Citizen services	988,963	950,918	1,174,359	1,184,782
Environmental & economic development	-	-	-	-
Community development and parks	-	-	1,650,205	1,573,617
Inspections, planning & building operations	1,876,199	1,830,924	-	-
Miscellaneous	80,421	91,248	123,253	108,908
Capital outlay	14,287,519	14,040,128	10,008,690	13,162,021
<b>Debt service:</b>				
Principal	4,407,483	5,465,929	10,306,053	9,485,000
Interest	2,324,423	2,731,954	2,927,000	2,663,669
TIF developer payments	224,860	231,376	215,417	172,888
Other	189,252	202,816	113,285	151,172
<b>Total expenditures</b>	<b>40,159,153</b>	<b>41,577,635</b>	<b>41,274,279</b>	<b>43,305,292</b>
<b>Revenues over (under) expenditures</b>	<b>(8,641,887)</b>	<b>(11,925,035)</b>	<b>(12,944,765)</b>	<b>(13,244,144)</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,595,360	3,869,894	1,733,671	5,173,190
Transfers out	(987,270)	(1,664,820)	(771,486)	(4,289,691)
Proceeds from bonds issued	15,150,000	11,040,000	7,370,000	11,790,000
Proceeds from refunding bonds	-	-	-	4,050,000
Premium (discount) on bonds issued	49,024	137,607	143,448	(35,654)
Sale of capital assets	173,577	48,316	118,099	76,288
<b>Total other financing sources (uses)</b>	<b>15,980,691</b>	<b>13,430,997</b>	<b>8,593,732</b>	<b>16,764,133</b>
<b>Net change in fund balance</b>	<b>\$7,338,804</b>	<b>\$1,505,962</b>	<b>(\$4,351,033)</b>	<b>\$3,519,989</b>
<b>Debt service as a percentage of</b>				
noncapital expenditures	26.0%	29.8%	42.3%	40.3%
<b>Debt service as percentage of total expenditures</b>	<b>16.8%</b>	<b>19.7%</b>	<b>32.1%</b>	<b>28.1%</b>

Table 4

	Fiscal Year				
2011	2012	2013	2014	2015	2016
\$16,695,875	\$17,046,634	\$17,270,276	\$17,275,364	\$17,949,228	\$18,761,397
572,160	656,910	323,512	1,264,327	876,656	1,455,687
-	-	-	-	-	1,332,887
3,066,915	3,242,514	2,870,138	2,932,609	2,393,168	2,848,898
1,162,478	1,503,225	1,257,544	2,275,634	1,366,702	1,445,812
5,392,865	5,581,871	23,137,092	7,312,565	8,607,607	5,347,424
4,479,130	4,546,296	4,711,257	4,854,962	4,113,823	4,253,229
276,427	281,439	298,427	297,444	239,430	199,872
57,390	77,263	30,728	69,903	91,356	67,509
386,780	573,572	373,260	301,384	614,148	301,486
<u>32,090,020</u>	<u>33,509,724</u>	<u>50,272,234</u>	<u>36,584,192</u>	<u>36,252,118</u>	<u>36,014,201</u>
2,237,591	2,323,128	2,554,781	1,780,621	2,051,546	2,061,127
9,400,032	9,579,622	9,915,491	9,967,363	10,162,774	10,354,728
3,149,545	2,983,788	3,130,872	3,841,444	3,574,148	3,730,286
1,108,069	1,176,513	1,156,241	1,317,243	1,328,339	1,419,805
-	-	-	-	-	-
1,052,495	1,089,961	1,155,443	1,169,665	1,202,870	1,451,480
1,067,328	1,573,404	1,194,907	1,254,968	1,113,658	1,135,791
-	-	-	-	-	-
-	-	-	-	-	-
100,981	80,696	84,294	77,015	71,612	78,748
15,477,220	14,763,101	27,355,504	18,446,159	12,725,904	3,880,696
10,955,000	6,825,000	7,552,458	9,674,672	23,855,537	11,186,101
2,926,357	2,898,433	2,997,047	2,789,308	2,810,928	2,170,212
205,738	170,422	61,193	248,456	84,516	82,876
104,680	167,509	184,923	178,290	197,294	161,366
<u>47,785,036</u>	<u>43,631,577</u>	<u>57,343,154</u>	<u>50,745,204</u>	<u>59,179,126</u>	<u>37,713,216</u>
<u>(15,695,016)</u>	<u>(10,121,853)</u>	<u>(7,070,920)</u>	<u>(14,161,012)</u>	<u>(22,927,008)</u>	<u>(1,699,015)</u>
2,764,422	4,798,961	3,470,350	6,788,976	18,970,264	10,037,437
(1,751,581)	(3,233,698)	(1,816,125)	(5,351,412)	(16,757,403)	(9,043,044)
10,000,000	8,285,000	5,775,000	7,745,000	1,215,000	3,765,000
-	-	4,105,000	1,255,000	11,780,000	5,775,000
301,355	246,761	283,323	369,279	324,377	619,378
59,822	657,173	444,451	10,908	1,801,877	65,679
<u>11,374,018</u>	<u>10,754,197</u>	<u>12,261,999</u>	<u>10,817,751</u>	<u>17,334,115</u>	<u>11,219,450</u>
<u>(\$4,320,998)</u>	<u>\$632,344</u>	<u>\$5,191,079</u>	<u>(\$3,343,261)</u>	<u>(\$5,592,893)</u>	<u>\$9,520,435</u>
41.4%	33.2%	25.9%	55.2%	51.8%	39.1%
29.0%	22.3%	18.4%	24.6%	45.1%	35.4%

**CITY OF MAPLEWOOD, MINNESOTA**  
**TAX CAPACITY VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY**  
 Last Ten Fiscal Years

**Table 5**

Fiscal Year Ended December 31,	Real Property	All Other	Total Tax Capacity	Less: Fiscal Disparity Contribution	Adjusted Tax Capacity Value	Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percent of TMV
2007	47,491,319	477,514	47,968,833	2,200,821	45,768,012	31.950	3,889,393,700	1.23%
2008	50,506,824	452,736	50,959,560	2,990,727	47,968,833	30.800	4,028,586,700	1.26%
2009	49,821,773	448,821	50,270,594	2,481,594	47,789,000	32.572	3,918,194,300	1.28%
2010	47,627,596	442,159	48,069,755	2,508,055	45,561,700	35.354	3,730,663,300	1.29%
2011	44,767,816	488,531	45,256,347	1,742,611	43,513,736	39.050	3,517,546,900	1.29%
2012	40,924,525	528,593	41,453,118	1,870,551	39,582,567	44.056	3,168,106,800	1.31%
2013	38,133,717	570,443	38,704,160	1,556,988	37,147,172	48.659	2,908,432,100	1.33%
2014	38,459,635	575,514	39,035,149	2,039,509	36,995,640	48.378	2,934,075,100	1.33%
2015	41,499,903	596,184	42,096,087	1,996,379	40,099,708	46.353	3,242,412,200	1.30%
2016	41,792,693	619,800	42,412,493	2,112,153	40,300,340	48.507	3,296,844,300	1.29%

Source: Ramsey County Department of Property Records and Revenue

**CITY OF MAPLEWOOD, MINNESOTA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**  
 Last Ten Fiscal Years

**Table 6**

Fiscal Year	City Direct Rates			Overlapping Rates*				
	Basic Rate	Debt Service Rate	Total Direct Rate	School District ISD 622	School District ISD 623	School District ISD 624	Other Districts	Ramsey County
2007	25.495	6.455	31.950	17.698	12.372	16.887	8.861	44.943
2008	24.021	6.779	30.800	20.426	10.175	15.422	7.979	44.023
2009	25.778	6.794	32.572	24.816	10.624	19.396	8.148	46.546
2010	27.667	7.687	35.354	25.359	13.065	21.772	8.817	50.248
2011	30.220	8.830	39.050	27.785	14.566	22.521	9.279	54.678
2012	33.672	10.384	44.056	28.337	17.065	26.102	10.650	61.316
2013	37.331	11.328	48.659	32.552	15.464	28.622	11.520	65.240
2014	36.214	12.164	48.378	37.643	16.251	28.562	11.978	63.735
2015	34.655	11.698	46.353	35.864	17.180	26.660	11.233	58.922
2016	37.336	11.171	48.507	35.569	20.958	26.236	11.158	58.885

Source: Ramsey County Department of Property Records and Revenue

\*Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all City property owners; for example, although the county property tax rates apply to all City property owners, Other Districts rates apply only to the approximately one-third of City property owners whose property is located within that District's geographic boundaries. A property owner will be assessed one school district tax based on the school district the property is located in.

CITY OF MAPLEWOOD, MINNESOTA  
 PRINCIPAL PROPERTY TAXPAYERS  
 Current Year and Eleven Years Ago

Table 7

Taxpayer	2016			2006		
	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity
3M Company	\$3,664,555	1	8.64%	\$5,316,301	1	11.89%
Maplewood Mall Associates	1,606,800	2	3.79%	1,851,670	2	4.14%
Xcel Energy	1,203,330	3	2.84%	772,288	3	1.73%
Birch Run LLC	476,468	4	1.12%	522,450	4	1.17%
DeSoto Associates LP	329,727	5	0.78%	-		0.00%
Costco Wholesale Corporation	325,250	6	0.77%	-		0.00%
TCA Real Estate LLC	291,815	7	0.69%	-		0.00%
WB Exchange Point LLC	276,006	8	0.65%	299,550	5	0.67%
Maplewood 2007 LLC	251,250	9	0.59%	-		0.00%
Regent at Maplewood LLC	228,750	10	0.54%	-		0.00%
Country View Golf Center	-		0.00%	281,398	6	0.63%
The May Dept Stores Co.	-		0.00%	253,010	7	0.57%
Sears	-		0.00%	236,910	8	0.53%
St. Paul Business Center Investor	-		0.00%	232,450	9	0.52%
Mapleridge SC Corporation	-		0.00%			0.00%
Trustee Group Realty Partners	-		0.00%			0.00%
Menard Inc & Corporate Acct	-		0.00%	215,570	10	0.48%
Total	<u>\$8,653,951</u>		<u>20.41%</u>	<u>\$9,981,597</u>		<u>22.33%</u>
Total All Property	<u>\$42,412,493</u>			<u>\$44,715,632</u>		

Source: Official Statement for 2006 and 2016 bond issues.

**CITY OF MAPLEWOOD, MINNESOTA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
 Last Ten Fiscal Years

**Table 8**

Fiscal Year Ended December 31,	Taxes Levied For The Fiscal Year*	Collected Within The Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount*	Percentage of Levy		Amount	Percentage of Levy
2007	15,546,450	14,684,005	94.45%	862,445	15,546,450	100.00%
2008	15,546,450	14,588,649	93.84%	957,801	15,546,450	100.00%
2009	15,876,235	14,888,200	93.78%	988,035	15,876,235	100.00%
2010	16,670,046	15,783,633	94.68%	881,460	16,665,093	99.97%
2011	17,503,454	16,589,003	94.78%	906,712	17,495,715	99.96%
2012	17,853,523	17,607,859	98.62%	228,757	17,836,616	99.91%
2013	18,528,400	18,257,828	98.54%	260,092	18,517,920	99.94%
2014	18,528,400	18,349,513	99.03%	171,707	18,521,220	99.96%
2015	18,991,610	18,747,219	98.71%	209,012	18,956,231	99.81%
2016	19,751,270	19,626,614	99.37%	-	19,626,614	99.37%

\*The total tax levy and current tax collections amounts include the state-paid homestead credit and reimbursement credit, if received.

Sources: Ramsey County Department of Property Records and Revenue

**CITY OF MAPLEWOOD, MINNESOTA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
 Last Ten Fiscal Years

Fiscal Year	Governmental Activities			
	General Obligation Debt	Improvement Bonds	Tax Increment Bonds	Tax Abatement Bonds
2007	8,755,000	45,915,000	4,587,297	4,850,000
2008	8,240,000	49,300,000	3,942,297	4,565,000
2009	5,140,000	47,890,000	3,267,297	4,205,000
2010	4,550,000	53,145,000	4,067,297	3,850,000
2011	3,940,000	55,085,000	2,082,297	3,465,000
2012	3,355,000	56,530,000	1,767,297	3,080,000
2013	8,240,000	55,350,000	1,244,839	2,695,000
2014	9,245,000	53,150,000	1,885,167	3,565,000
2015	8,430,000	48,895,000	1,439,631	1,255,000
2016	9,580,000	50,500,000	1,378,529	980,000

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**


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Governmental Activities					
Utility/State Aid Revenue Bonds	Notes Payable	Total Governmental Activities	Percentage of Tax Capacity	Total Primary Government	Per Capita
5,665,000	1,219,164	70,991,461	147.99%	70,991,461	1,936.32
9,305,000	1,213,235	76,565,532	150.25%	76,565,532	2,085.29
12,115,000	1,011,689	73,628,986	146.47%	73,628,986	1,950.18
13,360,000	1,011,689	79,983,986	166.39%	79,983,986	2,103.85
13,445,000	1,011,689	79,028,986	174.63%	79,028,986	2,059.44
14,745,000	1,011,689	80,488,986	194.17%	80,488,986	2,060.39
14,275,000	567,078	82,371,917	212.82%	82,371,917	2,114.81
13,285,000	467,842	81,598,009	209.04%	81,598,009	2,078.14
10,250,000	368,606	70,638,237	167.80%	70,638,237	1,777.42
6,185,000	-	68,623,529	161.80%	68,623,529	1,709.63

**CITY OF MAPLEWOOD, MINNESOTA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
 Last Ten Fiscal Years

**Table 10**

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Fiscal Year	General Obligation Debt	Percentage of Estimated Market Value	Per Capita
2007	8,755,000	0.23%	238.80
2008	8,240,000	0.20%	224.42
2009	5,140,000	0.13%	136.14
2010	4,550,000	0.12%	119.68
2011	3,940,000	0.11%	102.67
2012	3,355,000	0.11%	85.88
2013*	8,240,000	0.28%	211.55
2014	9,245,000	0.32%	235.45
2015	8,430,000	0.26%	212.12
2016	9,580,000	0.29%	238.67

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

\* Includes Refunding Bonds, Series 2013A and 2013B

**CITY OF MAPLEWOOD, MINNESOTA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
 December 31, 2016

**Table 11**

<u>Governmental Unit</u>	<u>Gross Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated City Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Ramsey County	\$169,790,000	8.0%	\$13,583,200
Ramsey County Library	31,385,000	15.7%	\$4,927,445
School Districts:			
Maplewood-No. St. Paul School District #622	130,435,000	41.4%	\$54,000,090
Roseville School District #623	34,980,000	8.3%	\$2,903,340
White Bear Lake School District #624	78,640,000	0.8%	\$629,120
Other Debt:			
Metropolitan Council	11,735,000	1.2%	\$140,820
Metropolitan Transit District	141,535,000	1.5%	<u>\$2,123,025</u>
Subtotal - overlapping debt			78,307,040
City direct debt	68,623,529	100.0%	<u>68,623,529</u>
Total direct and overlapping debt			<u><u>\$146,930,569</u></u>

Source: Ramsey County

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

**CITY OF MAPLEWOOD, MINNESOTA**  
**LEGAL DEBT MARGIN INFORMATION**  
 Last Ten Fiscal Years

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**Legal Debt Margin Calculation for Fiscal Year 2016**

Estimated market value of taxable property	<u>\$3,296,844,300</u>
Debt limit (3% of market value)	98,905,329
Less amount of debt applicable to debt limit	<u>(11,180,000)</u>
Legal debt margin	<u>\$87,725,329</u>

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Debt limit	\$77,787,874	\$80,571,734	\$120,857,601	\$117,545,829
Total net debt applicable to limit	<u>6,270,000</u>	<u>6,055,000</u>	<u>5,680,000</u>	<u>5,140,000</u>
Legal debt margin	<u>\$71,517,874</u>	<u>\$74,516,734</u>	<u>\$115,177,601</u>	<u>\$112,405,829</u>
Total net debt applicable to the limit as a percentage of debt limit	91.94%	92.48%	95.30%	95.63%

Note: In 2008, the debt limit increased from 2% to 3% of the market value of taxable property.

**Table 12**

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<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
\$111,919,899	\$105,526,407	\$95,043,204	\$87,252,963	\$88,022,253	\$97,272,366	\$98,905,329
<u>4,550,000</u>	<u>3,940,000</u>	<u>3,355,000</u>	<u>8,690,000</u>	<u>9,635,000</u>	<u>9,970,000</u>	<u>11,180,000</u>
<u><u>\$107,369,899</u></u>	<u><u>\$101,586,407</u></u>	<u><u>\$91,688,204</u></u>	<u><u>\$78,562,963</u></u>	<u><u>\$78,387,253</u></u>	<u><u>\$87,302,366</u></u>	<u><u>\$87,725,329</u></u>
95.93%	96.27%	96.47%	90.04%	89.05%	89.75%	88.70%

**CITY OF MAPLEWOOD, MINNESOTA**  
**PLEDGED REVENUE COVERAGE**  
 Last Ten Fiscal Years

**Table 13**

Fiscal Year	Improvement Bonds				Tax Increment Bonds			
	Special Assessment Collections	Debt Service		Coverage	Tax Increment Collections	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2007	\$ 4,094,712	\$ 2,540,000	\$ 1,324,972	1.06	\$ 508,381	\$ 615,000	\$ 159,009	0.66
2008	2,748,138	3,620,000	1,716,605	0.51	519,287	645,000	140,227	0.66
2009	3,747,149	3,635,000	1,793,220	0.69	563,147	675,000	118,151	0.71
2010	3,626,607	4,170,000	1,747,791	0.61	562,941	590,000	94,100	0.82
2011	3,042,082	4,255,000	2,022,099	0.48	572,159	615,000	71,095	0.83
2012	3,231,573	4,335,000	2,069,745	0.50	656,910	315,000	24,650	1.93
2013	2,845,931	5,125,000	1,990,854	0.40	323,511	522,458	210,692	0.44
2014	2,880,223	5,535,000	1,893,919	0.39	1,264,327	429,672	91,528	2.43
2015	2,382,324	4,905,000	1,881,276	0.35	876,656	445,537	122,788	1.54
2016	2,828,892	5,760,000	2,789,759	0.33	1,455,687	61,101	88,899	9.70

**CITY OF MAPLEWOOD, MINNESOTA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
 Last Ten Fiscal Years

**Table 14**

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<u>Fiscal Year</u>	<u>Population</u>	<u>Median Household Income</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2007	36,663	60,654	29,035	4.50%
2008	36,717	59,458	29,436	6.60%
2009	37,755	55,129	28,183	7.40%
2010	38,018	51,557	27,440	7.00%
2011	38,374	54,065	29,064	5.70%
2012	39,065	56,430	28,305	2.40%
2013	38,950	59,141	29,350	4.30%
2014	39,265	60,323	29,864	3.70%
2015	39,742	62,527	30,137	3.50%
2016	40,139	n/a	n/a	3.80%

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

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

N/A: Information not available.

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**CITY OF MAPLEWOOD, MINNESOTA**  
**PRINCIPAL EMPLOYERS**  
 Current Year and Ten Years Ago

**Table 15**

Employer	2016			2006		
	Employees	Rank	Percentage of Total City Employment (1)	Employees	Rank	Percentage of Total City Employment (1)
3M Corporation (worldwide) (2)	88,667	1	95.08%	14,500	1	72.49%
HealthEast Care/System/St. Johns Hospital	1,500	2	1.61%	1,400	3	7.00%
Independent School Dist. 622	1,256	3	1.35%	1,600	2	8.00%
City of Maplewood (ft, pt, temp, casual)	329	4	0.35%	433	5	2.16%
Ramsey County Care Center	270	5	0.29%	280	9	1.40%
Volunteers of America - Maplewood Campus	260	6	0.28%	-		0.00%
Cub Foods (two locations) (ft & pt)	258	7	0.28%	425	6	2.12%
Ramsey County Parks and Rec (ft & pt)	255	8	0.27%	-		0.00%
Maplewood Toyota	232	9	0.25%	-		0.00%
Menards (ft & pt)	230	10	0.25%	274	10	1.37%
Home Depot (ft & pt)	-		0.00%	293	8	1.46%
Marshall Field's	-		0.00%	482	4	2.41%
Sears Roebuck & Co	-		0.00%	315	7	1.57%
<b>Total</b>	<b>93,257</b>		<b>100.00%</b>	<b>20,002</b>		<b>100.00%</b>

Sources: City Economic Development Division, Metropolitan Council and Official Statement for 2016 and 2006 bond issues.

(1) The statistic for total City employment is not available, therefore the percentage represents the percentage of the top ten listed.

(2) 3M data for 2016 is their worldwide employment figure.

**CITY OF MAPLEWOOD, MINNESOTA**  
**FULL-TIME BUDGETED CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
 Last Ten Fiscal Years

Function/Program	Full-Time Budgeted Employees as of December 31,			
	2007	2008	2009	2010
General government:				
Executive	3.20	3.00	3.00	3.40
Finance	6.00	5.00	5.75	5.00
Human resource	0.00	0.00	0.00	0.00
Information technology	3.10	3.10	3.00	3.00
Citizen services	18.20	20.90	19.30	17.30
Fire	17.09	18.89	19.00	20.10
Inspections, planning and building operations	0.00	0.00	0.00	0.00
Community & Parks development	14.66	14.66	10.20	14.35
Parks and recreation	0.00	0.00	0.00	0.00
Police	69.80	58.40	59.80	59.90
Public works	41.95	42.05	43.95	39.95
<b>Total</b>	<b>174.00</b>	<b>166.00</b>	<b>164.00</b>	<b>163.00</b>

Source: City Budget Office.

**Table 16**

Full-Time Budgeted Employees as of December 31,					
2011	2012	2013	2014	2015	2016
3.40	3.40	3.50	3.50	4.10	4.60
5.00	5.00	5.00	4.50	4.42	4.00
0.00	0.00	0.00	0.00	0.00	0.00
5.50	6.50	6.70	5.70	3.00	3.00
6.90	7.00	7.00	7.00	7.00	7.00
20.00	18.80	18.30	18.55	18.00	20.00
0.00	0.00	0.00	0.00	0.00	0.00
23.55	24.70	25.70	24.70	22.65	20.75
0.00	0.00	0.00	0.00	0.00	0.00
59.00	57.20	56.70	57.70	55.33	57.40
38.65	34.40	33.10	33.10	36.25	36.25
<u>162.00</u>	<u>157.00</u>	<u>156.00</u>	<u>154.75</u>	<u>150.75</u>	<u>153.00</u>

**CITY OF MAPLEWOOD, MINNESOTA**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
 Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2007	2008	2009	2010
<b>Police:</b>				
Physical arrests	2,570	2,374	2,795	1,993
Parking violations	1,111	1,504	941	941
Traffic violations	5,943	7,380	6,582	6,395
Felony offenses	2,588	2,563	2,499	2,405
Gross misdemeanor offenses	2,113	1,960	1,774	1,702
Minor miscellaneous offenses	-	-	-	-
<b>Fire:</b>				
Emergency responses	3,783	3,920	3,836	3,819
Fires extinguished	125	116	121	103
Inspections	300	325	425	450
<b>Building inspection:</b>				
Residential Permits	2,595	2,304	3,213	2,562
Commercial Permits	627	676	482	530
Total Permits	3,222	2,980	3,695	3,092
<b>Other public works:</b>				
Street resurfacing/reconstruction (miles)	8.5	4.3	2.4	7.7
Potholes repaired (tons of material used)	860	527	480	633
<b>Parks and recreation:</b>				
Athletic field permits issued	110	n/a	194	206
Community center admissions	n/a	n/a	342,000	331,200
<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

Sources: Various City departments.

Note: Indicators are not available for the general government function and certain 2008 statistics.

N/A: Information not available.

Table 17

Fiscal Year					
2011	2012	2013	2014	2015	2016
1,820	1,880	2,510	2,642	1,076	919
1,404	1,103	442	603	1,393	887
6,866	8,202	5,292	5,396	2,395	1,920
2,310	2,593	2,895	2,462	675	577
1,459	1,982	1,762	1,814	210	427
-	-	-	-	2,821	5,065
4,083	4,184	4,631	4,858	5,077	5,351
83	52	67	69	96	98
365	400	625	669	777	650
2,564	2,174	2,204	2,353	2,212	2,352
525	639	672	764	663	632
3,089	2,813	2,876	3,117	2,875	2,984
3.8	6.9	5.0	2.2	0.8	3.1
734	645	590	560	603	1,460
214	235	219	208	214	211
328,500	259,146	271,000	256,442	240,648	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

**CITY OF MAPLEWOOD, MINNESOTA**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
 Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2007	2008	2009	2010
Police stations	1	1	1	1
Fire stations	5	5	5	5
Public works:				
Streets (miles) - State	14.9	13.2	13.2	13.2
Streets (miles) - County	33.2	31.8	31.8	31.8
Streets (miles) - City	131.2	135.1	134.9	134.9
Streets (miles) - Total	179.3	180.1	179.9	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)	447	447	447	450
Playgrounds	35	35	35	37
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)	154.3	154.8	154.8	154.8
Storm sewers (miles) - (Met. Council Environmental Services)	n/a	n/a	n/a	n/a
Treatment capacity (thousands of gallons) (Met. Co. Env. Svcs.)	n/a	n/a	n/a	n/a

Sources: Various City departments.

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

Table 18

Fiscal Year					
2011	2012	2013	2014	2015	2016
1	1	1	1	1	1
5	5	5	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
134.9	135.1	135.1	135.0	135.0	135.0
179.9	180.1	180.1	180.0	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
450	552	552	552	552	552
37	36	37	37	38	38
32	32	32	32	32	32
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
154.8	154.8	155.0	155.0	155.0	155.0
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a

**CITY OF MAPLEWOOD, MINNESOTA**  
**MISCELLANEOUS STATISTICAL FACTS**  
 Last Ten Fiscal Years

	Fiscal Year			
	2007	2008	2009	2010
<b>Date of Incorporation</b>	<b>February 26, 1957</b>			
<b>Date council-manager form of government adopted</b>	<b>June 18, 1968</b>			
<b>Area of city</b>	<b>19.13 square miles</b>			
<b>Sewer system:</b>				
Lift stations	9	9	9	9
Miles of sewer mains	154.1	154.1	154.8	154.8
<b>Fire protection:</b>				
Number of stations	5	5	5	5
Number of paid-per-call employees	83	78	73	62
Number of full-time employees	15	17	17	17
<b>Police protection:</b>				
Number of stations	1	1	1	1
Number of full-time police officers	55	55	55	53
Number of part-time police officers	-	-	-	-
Number of volunteers	44	48	59	53
<b>Recreation:</b>				
Parks (developed - acres)	447	447	447	450
Number of parks and playgrounds	35	35	35	37
Open space (acres)	268	268	268	268
Number of open space sites	13	13	17	13
<b>Employees:</b>				
Full time (including fire and police protection)	155	158	154	156
Part time and temporary (including fire protection)	300	398	456	236

Sources: Various City departments.

**Table 19**

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Fiscal Year					
2011	2012	2013	2014	2015	2016
9	9	9	9	9	9
154.8	154.8	155.0	155.0	155.0	155.0
5	5	5	3	3	3
47	42	41	42	39	22
17	18	18	18	18	21
1	1	1	1	1	1
53	50	52	52	51	52
-	-	-	-	-	-
48	47	46	49	30	30
450	552	552	552	552	552
37	36	37	37	38	38
308	308	378	378	378	378
14	14	15	15	14	14
151	156	150	151	150	151
224	209	207	216	176	176