

# Maplewood



**Comprehensive Annual Financial Report**  
for the year ended December 31, 2019

City of Maplewood,  
Minnesota

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

**Year Ended  
December 31, 2019**

**Melinda Coleman, City Manager**

**PREPARED BY:  
THE FINANCE DEPARTMENT**



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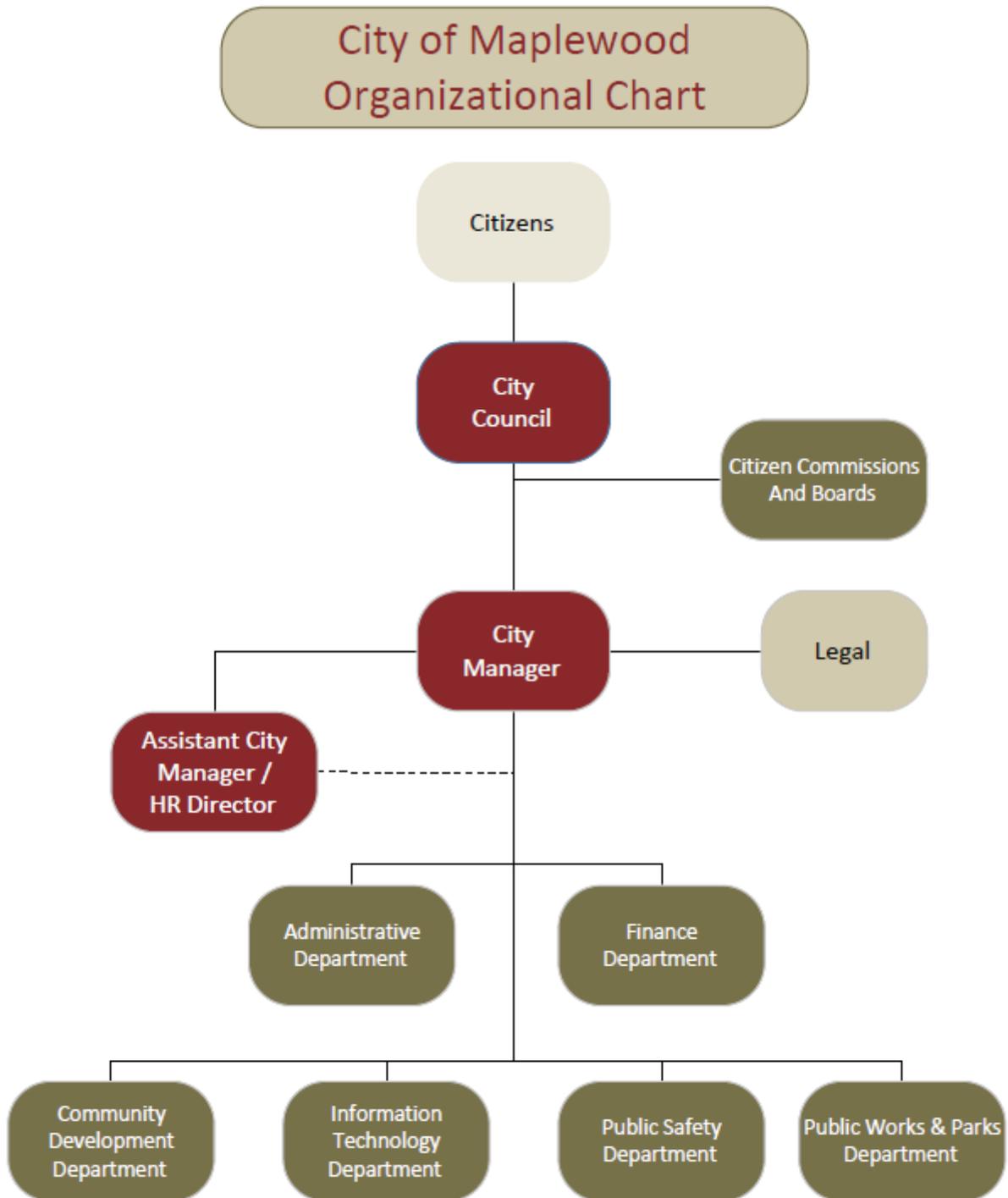
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**City of Maplewood  
Elected Officials and Administration  
December 31, 2019**

Elected Officials	Position	Term Expires
Marylee Abrams	Mayor	January 1, 2021
Kathleen Juenemann	Council Member	January 1, 2023
Sylvia Neblett	Council Member	January 1, 2021
Bryan Smith	Council Member	January 1, 2021
Bill Knutson	Council Member	January 1, 2021
<u>Administration</u>		
Melinda Coleman	City Manager	
Mike Sable	Assisntant City Manager / Human Resources Director	
Ellen Paulseth	Finance Director	
Scott Nadeau	Chief of Police	
Steve Lukin	Fire Chief	
Steve Love	Director of Public Works	
Michael Mondor	Emergency Medical Services Chief	
Mychal Fowlds	Information Technology Director	
Audra Robbins	Parks and Recreation Manager	

City of Maplewood  
Organizational Chart  
December 31, 2019









June 8, 2020

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, 2019, 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, 2019, 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, 2019, 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.

### Profile of the Government (Continued)

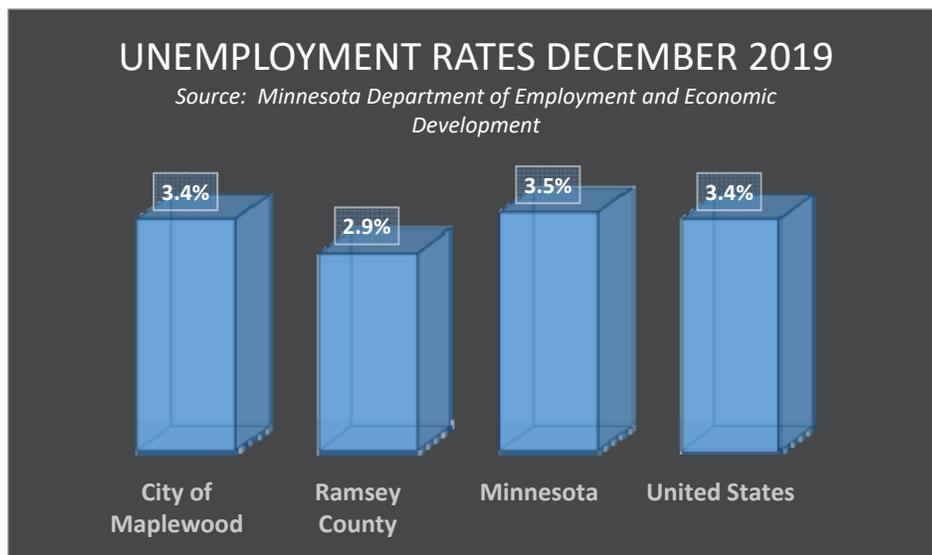
The City of Maplewood has operated under the council-manager form of government since 1974. Policy-making and legislative authority are vested in a governing council consisting of the mayor and four other members. The governing council is responsible, among other things, for passing ordinances, adopting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

The annual budget serves as the foundation for the City of Maplewood's financial planning and control. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented on pages 88 and 89 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 123.

### 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, along with the rest of the nation, ended 2019 with uncertainties regarding the economy. The region has a varied tax base that adds to the relative stability of the unemployment rate. Local and national unemployment rates have decreased over this past year as evidenced by the non-seasonally adjusted unemployment rates listed in the following graph.



## Factors Affecting Financial Condition (Continued)

**Local economy: (continued)** Since the 3M Company accounts for nearly 8% of the City's tax base and has more than 10,000 employees at its headquarters complex in Maplewood, its operations have a major effect on the economic climate of the area. 3M will continue to invest in its Maplewood campus and maintain its strong presence in the City. 3M is a diversified manufacturing and technology company that is the largest employer in Minnesota and has operations in more than 60 countries. It is one of 30 stocks that make up the Dow Jones Industrial Average.

**Long-term Financial Planning:** The 2020-2024 Capital Improvement Plan (CIP) for the City of Maplewood will coordinate the financing and timing of major equipment purchases and construction projects. The CIP was adopted by the City Council in December of 2019.

The Capital Improvement Plan is updated each year, focusing on City needs and goals. Many of the projects scheduled for 2020-2024 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 2020-2024 CIP Plan: 1) Housing Replacement Program; and 2) Gladstone Area Redevelopment (phase III).
2. An analysis of all Maplewood City buildings was recently completed which calls for investment in the city's facilities. The City will utilize local government aid and tax levies over the next five years to complete the items listed in the CIP.
3. Revenues in the Park Development Fund have been trending up as the housing market and commercial development recover. Maplewood is nearly fully developed. Park projects in this plan will proceed as Park Availability Charge (PAC) revenue is available.
4. A Parks System Master Plan was completed in 2014 which called for major investment in Maplewood's existing parks. The City has issued Tax Abatement bonds to complete some of items in the plan, including new facilities at Wakefield Park.
5. The City's ash trees are infected with the Emerald Ash Borer. The City is levying a tax in the amount of \$100,000 per year to for the next five years to remove and replace infected ash trees.
6. Annual expenditures of approximately \$600,000 are proposed for the planning period for replacement of vehicles and equipment in the Fleet Management Fund. This investment is necessary to keep maintenance costs to a minimum.
7. A fund has been established to account for vehicle and equipment purchases for the Police and Fire Departments. An ongoing levy of over \$300,000 per year will be needed for years 2019-2023.
8. Six major street projects and one bridge replacement are proposed for years 2020-2024, along with several smaller projects. The costs of these projects total more than \$46 million. The City will finance the smaller pavement projects with gas franchise fees and the larger projects with general obligation debt.
9. Three ambulances and three fire trucks will be replaced over the five-year planning period. A fire station will be rehabilitated at a cost of \$10.7 million.
10. Financial software will be updated and other technology improvements are planned for the CIP period.

### **Relevant Financial Policies**

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

### **Awards and Acknowledgements**

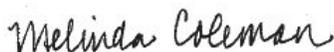
The Government Finance Officers Association of the United States and Canada (G.F.O.A.) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Maplewood for its comprehensive annual financial report for the fiscal year ended December 31, 2018.

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, 2018**

*Christopher P. Morill*

Executive Director/CEO



## Independent Auditor's Report

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

### Report on the 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, 2019, 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, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Implementation of GASB 84**

As discussed in Note 19 to the financial statements, the City has adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

## **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, including the General Fund budgetary comparison information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by 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 of Maplewood's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate 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 statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Matters (Continued)

### *Other Information (Continued)*

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 May 29, 2020, on our consideration of the City of Maplewood's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Maplewood's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "BergankDV Ltd." with a period at the end.

Minneapolis, Minnesota  
May 29, 2020



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

As management of the City of Maplewood, we offer readers of the City of Maplewood's financial statements this narrative overview and analysis of the financial activities of the City of Maplewood for the fiscal year ended December 31, 2019. 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 \$157,349,891 (net position). Of this amount, \$8,642,910 (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 \$9,184,784.
- As of the close of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$28,361,755.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$10,133,911, or 49.4% percent of total General Fund revenues.
- The City of Maplewood's long-term liabilities for governmental and business-type activities decreased by \$3,187,195 during the current fiscal year.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

The statement of net position presents information on all of the City of Maplewood's assets, deferred outflows of resources, liabilities, and deferred inflow of resources, with the difference 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).

## City of Maplewood Management's Discussion and Analysis

### OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

#### **Government-wide financial statements (Continued)**

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

The government-wide financial statements can be found on pages 29-30 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 31-35 of this report.

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

### **OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the ambulance service, environmental utility, recycling program, sanitary sewer, and street light utility operations. All are 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 36-43 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 45-85 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 105-173 of this report.

## City of Maplewood Management's Discussion and Analysis

### 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 \$157,349,891 at the close of the most recent fiscal year.

By far the largest portion of the City of Maplewood's net position, 82.1%, 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	
	2019	2018	2019	2018	2019	2018
Current assets/other	\$ 42,285,647	\$ 43,630,662	\$ 12,444,160	\$ 11,917,001	\$ 54,729,807	\$ 55,547,663
Capital assets	152,410,983	144,093,593	35,498,305	36,111,091	187,909,288	180,204,684
Total assets	<u>194,696,630</u>	<u>187,724,255</u>	<u>47,942,465</u>	<u>48,028,092</u>	<u>242,639,095</u>	<u>235,752,347</u>
Deferred outflows of resources	8,361,369	11,233,943	134,216	148,311	8,495,585	11,382,254
Current liabilities	11,832,363	11,933,371	327,506	293,942	12,159,869	12,227,313
Noncurrent liabilities	67,975,221	69,062,578	1,169,877	1,220,517	69,145,098	70,283,095
Total liabilities	<u>79,807,584</u>	<u>80,995,949</u>	<u>1,497,383</u>	<u>1,514,459</u>	<u>81,304,967</u>	<u>82,510,408</u>
Deferred inflows of resources	12,226,707	16,229,272	253,115	231,076	12,479,822	16,460,348
Net position						
Net investment in capital assets	95,621,886	86,064,525	35,352,375	35,867,590	129,109,261	119,822,115
Restricted	19,597,720	20,244,517	-	-	19,597,720	20,244,517
Unrestricted	<u>(4,195,898)</u>	<u>(4,576,065)</u>	<u>10,973,808</u>	<u>10,563,278</u>	<u>8,642,910</u>	<u>8,097,213</u>
Total net position	<u>\$ 111,023,708</u>	<u>\$ 101,732,977</u>	<u>\$ 46,326,183</u>	<u>\$ 46,430,868</u>	<u>\$ 157,349,891</u>	<u>\$ 148,163,845</u>

A portion of the City of Maplewood's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$8,642,910, 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 all categories of net position for the government as a whole. However, unrestricted net position in governmental activities was (\$4,195,898), due to the GASB 68 and GASB 71 requirement to report a total net pension liability of \$12,351,700 and the GASB 75 requirements to report a total OPEB liability of \$1,957,698.

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

The City of Maplewood's net position increased by \$9,184,784 in 2019, compared to an increase of \$9,578,201 in 2018. Governmental activities increased the City's net position by \$9,289,469, accounting for 100.0% of the total growth in net position. Business-type activities contributed (\$104,685) to the increase. Key elements of this net increase are as follows:

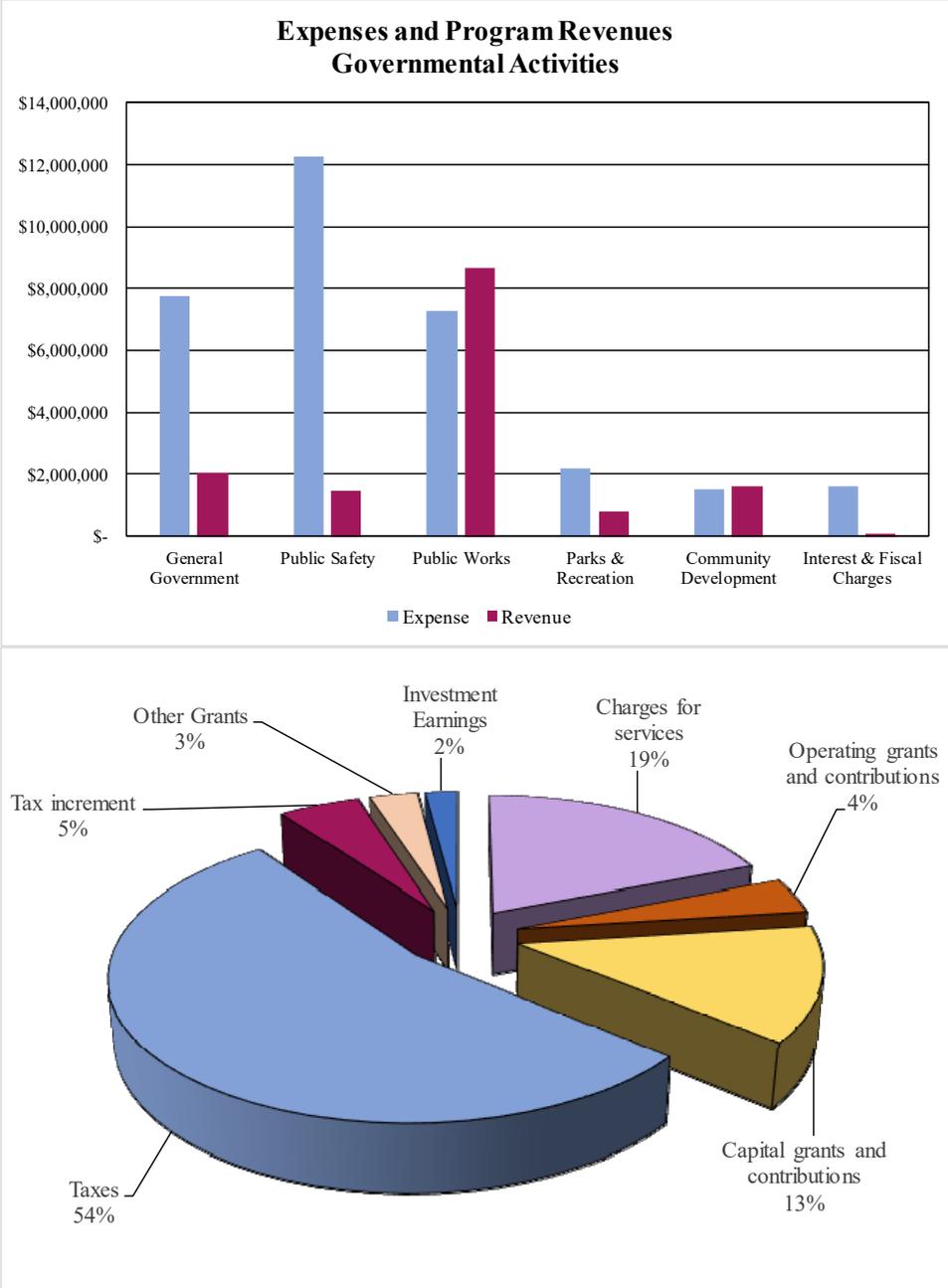
**City of Maplewood's Changes in Position**

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<b>Revenues</b>						
<b>Program revenues</b>						
Charges for services	\$ 7,798,848	\$ 6,682,476	\$ 13,046,127	\$ 12,364,076	\$ 20,844,975	\$ 19,046,552
Operating grants and contributions	1,594,674	1,460,949	121,499	380,197	1,716,173	1,841,146
Capital grants and contributions	5,289,455	3,685,861	383,362	1,375,527	5,672,817	5,061,388
<b>General revenues</b>						
General property taxes	21,887,327	20,545,229	10,897	288,755	21,898,224	20,833,984
Tax increment collections	1,798,193	1,783,732	-	-	1,798,193	1,783,732
Grants and contributions not restricted to specific programs	990,930	977,656	-	-	990,930	977,656
Unrestricted investment earnings	983,360	415,772	263,662	109,674	1,247,022	525,446
Other	(1,809,088)	-	-	-	(1,809,088)	-
Gain on disposal of capital assets	-	27,099	-	-	-	27,099
<b>Total revenues</b>	<b>38,533,699</b>	<b>35,578,774</b>	<b>13,825,547</b>	<b>14,518,229</b>	<b>52,359,246</b>	<b>50,097,003</b>
<b>Expenses</b>						
General government	7,767,984	5,245,458	-	-	7,767,984	5,245,458
Public safety	12,233,054	11,391,362	-	-	12,233,054	11,391,362
Public works	7,256,983	8,592,649	-	-	7,256,983	8,592,649
Parks & recreation	2,162,684	2,198,359	-	-	2,162,684	2,198,359
Community development	1,504,666	1,688,293	-	-	1,504,666	1,688,293
Interest and fiscal charges	1,599,878	1,790,963	-	-	1,599,878	1,790,963
Sewer	-	-	4,882,550	4,537,601	4,882,550	4,537,601
Environmental utility	-	-	1,792,145	1,526,303	1,792,145	1,526,303
Recycling program	-	-	694,261	660,454	694,261	660,454
Ambulance service	-	-	3,099,247	2,674,876	3,099,247	2,674,876
Street light utility	-	-	181,010	212,664	181,010	212,664
<b>Total expenses</b>	<b>32,525,249</b>	<b>30,907,084</b>	<b>10,649,213</b>	<b>9,611,898</b>	<b>43,174,462</b>	<b>40,518,982</b>
<b>Increase (decrease) in net position before transfers</b>	<b>6,008,450</b>	<b>4,671,690</b>	<b>3,176,334</b>	<b>4,906,331</b>	<b>9,184,784</b>	<b>9,578,021</b>
Transfers	3,281,019	2,790,983	(3,281,019)	(2,790,983)	-	-
<b>Increase (decrease) in net position</b>	<b>9,289,469</b>	<b>7,462,673</b>	<b>(104,685)</b>	<b>2,115,348</b>	<b>9,184,784</b>	<b>9,578,021</b>
Net position on January 1	101,732,977	85,006,558	46,430,868	53,579,266	148,163,845	138,585,824
Change in accounting principle	1,262	9,263,746	-	(9,263,746)	1,262	-
Net position on January 1 - restated	101,734,239	94,270,304	46,430,868	44,315,520	148,165,107	138,585,824
<b>Net position on December 31</b>	<b>\$ 111,023,708</b>	<b>\$ 101,732,977</b>	<b>\$ 46,326,183</b>	<b>\$ 46,430,868</b>	<b>\$ 157,349,891</b>	<b>\$ 148,163,845</b>

## City of Maplewood Management's Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)

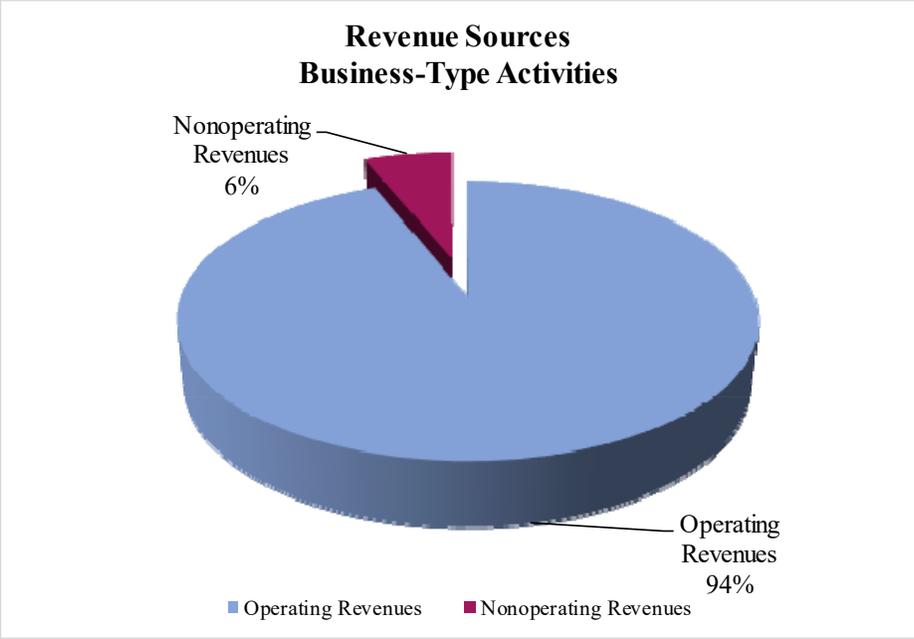
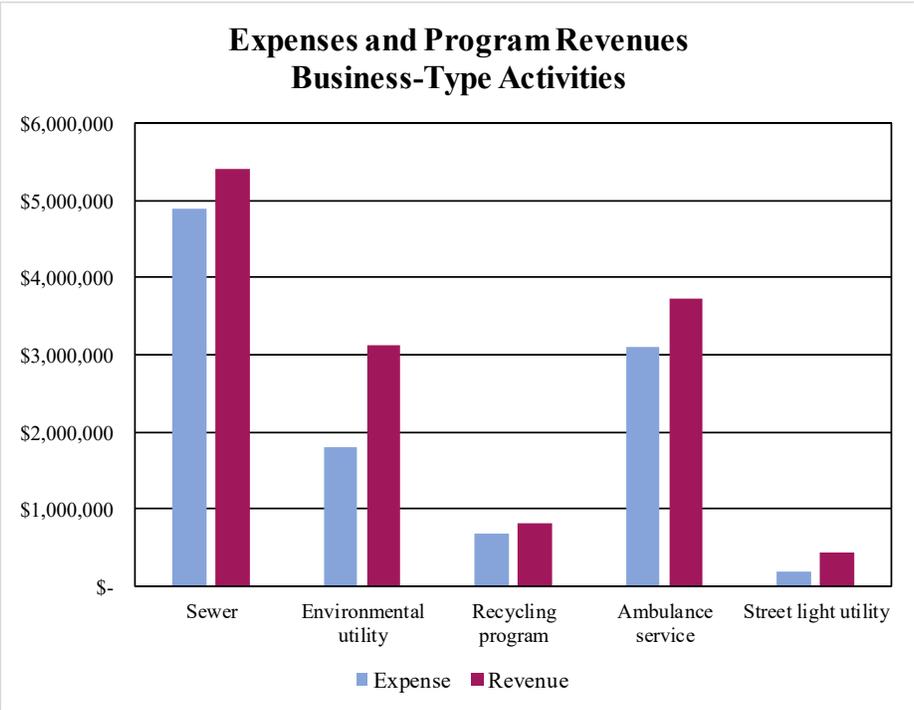
**Governmental activities.** Overall, governmental revenues increased 8.3% in 2019, primarily due to property tax revenues increasing 6.5%. Charges for services increased 16.7%, due primarily to an increase in electric and gas franchise fees. Capital grants increased 43.5%, mostly due to intergovernmental participation in capital projects. Expenses for governmental activities increased 5.2% overall in 2019, mostly due to inflationary increases. Public safety expenses increased in 2019 because the City moved to a full-time firefighter/paramedic model. Below are graphs which provide comparisons of the governmental activities program revenues and expenses.



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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (CONTINUED)**

**Business-type activities.** Revenues for business-type activities decreased 4.8%, overall in 2019, primarily due to a decrease in capital contributions. Charges for services increased 5.5%, due to increased utility rates. Interest on investments increased 140.4% due to market value adjustments and investment strategies. Below are graphs showing the business-type activities revenue and expense comparisons.



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

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

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

At the end of the current fiscal year, the City of Maplewood's governmental funds reported combined ending fund balances of \$28,361,755. Approximately 32.4% of this total, or \$9,192,989, constitutes unassigned fund balance. The remainder of the total fund balance, \$19,168,766, is not available for new spending because it is either 1) nonspendable \$15,173, 2) restricted \$13,036,089, 3) committed \$1,139,386, or 4) assigned \$4,978,118, for other purposes.

The fund balance in the General Fund increased by \$1,342,847 in 2019, compared to the 2018 increase of \$356,691. From 2018 to 2019, total revenues of the general fund increased 3.2% while total expenditures increased 1.3%. In 2019, General Fund expenditures exceeded revenues by \$15,434 before transfers. Overall, revenues came in at 101.7% of the final budget, primarily due to excellent property tax collections. Expenditures were 96.1% of the final budget, primarily due to cost savings related to temporary vacancies in the police department. The General Fund balance at year-end is \$10,149,084.

The fund balance in the Debt Service Funds decreased by \$1,138,216, primarily due to payments for advance refunding bonds from escrowed funds. The fund balance in the Public Improvement Projects Fund increased in 2019 by \$1,175,509, due primarily to the receipt of deferred 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 five proprietary funds totals \$10,294,343. All proprietary funds ended the year with positive unrestricted net position.

The Ambulance Service Fund accounts for customer service charges which are used to finance the operating expenses for ambulance services. Operating revenues and expenses in fiscal year 2019 were \$3,583,725 and \$3,054,914, respectively. In addition, there were net non-operating revenues of \$206,217 which, after transfers in, resulted in an increase in net position of \$737,395.

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

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)**

The Environmental Utility Fund is used to account for the City's storm water management program and projects. These activities are financed by an environmental utility charge that began in October 2003. Financial data for 2018 and 2019 is as follows:

**Environmental Utility Fund**

	2019	2018
Operating revenues	\$ 3,109,407	\$ 2,996,072
Operating expenses	(1,779,249)	(1,551,229)
Operating income	1,330,158	1,444,843
Add back depreciation	592,113	572,732
Operating income before depreciation	\$ 1,922,271	\$ 2,017,575

Environmental utility charges were increased 3.8% effective January 1, 2014, 3% effective January 1, 2015, 3% effective January 1, 2016, 9% effective January 1, 2017, 5.0% effective January 1, 2018 and 3.8% effective January 1, 2019 to finance 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 2018 and 2019 are as follows:

**Recycling Fund**

	2019	2018
Operating revenues	\$ 708,235	\$ 651,788
Operating expenses	(692,451)	(659,408)
Operating loss/income	15,784	(7,620)

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

**FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS (CONTINUED)**

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 \$3,506,650 and \$3,223,384 in 2018. Consequently, the City's sewer utility rates are, in a large part, determined by the Metropolitan Council sewage treatment charges. Financial data for 2018 and 2019 is shown below:

<b>Sewer Fund</b>	2019	2018
Operating revenues	\$ 5,198,428	\$ 5,067,050
Operating expenses	(4,868,090)	(4,557,699)
Operating income	330,338	509,351
Add back depreciation	409,259	402,650
Operating income before depreciation	\$ 739,597	\$ 912,001

Sewer rates were not changed in 2016 or 2017, but were increased 2.0% in 2018 and 5.0% in 2019.

The Street Light Utility Fund accounts for electric franchise fee revenues that are used to finance the street light expenses. In fiscal year 2019, operating revenues and expenses in the Street Light Utility Fund were \$446,107 and \$180,737, 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:

	<b>General Fund Budget Report</b>		
	Amended Budget	Actual	Variance Favorable (Unfavorable)
Revenues	\$ 20,175,640	\$ 20,524,022	\$ 348,382
Expenditures	(21,336,010)	(20,508,588)	827,422
Other financing sources (uses)	1,360,370	1,327,413	(32,957)
Net change	\$ 200,000	\$ 1,342,847	\$ 1,142,847
Fund balances			
January 1, 2019		8,806,237	
December 31, 2019		\$ 10,149,084	

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

**BUDGETARY HIGHLIGHTS (CONTINUED)**

General Fund revenues were 101.7% of the final budget, due to excellent property tax collections. Expenditures were 96.1% of the budget, primarily due to savings in the police department related to temporary position vacancies. The December 31, 2019 fund balance amount exceeded the amount anticipated in the final 2019 budget by \$1,142,847. At the end of 2019, the unassigned fund balance for the General Fund was \$10,149,084 or 49.4% percent of General Fund operating revenues.

There were amendments to the original budget for the General Fund in 2019. The revenue budget was increased by \$163,000 to total \$20,175,640 and the expenditure budget was increased by \$163,000 to total \$21,336,010. Other financing sources (uses) were not changed to total \$1,360,370. Net changes to the budget resulted in a planned budgeted surplus of \$200,000.

**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, 2019, is \$187,909,288 (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 \$11,010,013.
- Increase in infrastructure, buildings, equipment, vehicles, and other improvements totaling \$1,364,957 before depreciation.

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

	Governmental Activities	Business-Type Activities	Total
Infrastructure	\$ 84,865,910	\$ -	\$ 84,865,910
Land	14,954,964	11,624	14,966,588
Buildings and structures	26,453,813	396,934	26,850,747
Equipment	3,691,847	332,124	4,023,971
Vehicles	4,154,745	756,430	4,911,175
Other improvements	778,242	34,001,193	34,779,435
Construction in progress	17,511,462	-	17,511,462
 Total	 \$ 152,410,983	 \$ 35,498,305	 \$ 187,909,288

Additional information on the City of Maplewood's capital assets can be found in Note 4 of this report.

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

### **BUDGETARY HIGHLIGHTS (CONTINUED)**

**Long-term liabilities.** The City of Maplewood's long-term liabilities for governmental and business-type activities outstanding on December 31, 2019 were \$60,510,208. The majority of this amount, \$57,578,948, consists of outstanding general obligation (G.O.) bonds and related premiums. The outstanding principal on G.O. bonds decreased \$3,971,288 during 2019 due to scheduled payments of \$8,446,288 and new issuances totaling \$4,475,000. Capital leases payable at year-end totaled \$1,075,150. In addition, the City has long-term debt in the amount of \$1,856,110 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 \$116,104,316. Only \$8,410,000 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 Notes 6 and 7 on pages 62-65 of this report.

### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

- Ramsey County had an annual average unemployment rate at the end of 2019 of 3.0 percent. This compares with unemployment rates of 3.3 percent for the State of Minnesota and 3.4 percent for the United States.
- The City's local tax capacity will increase by 5.2% for property taxes payable in 2020.
- City population is expected to increase 2.53% in 2020.

These factors were considered in preparing the City's budget for the 2020 fiscal year. The City's adopted 2020 budget includes a property tax levy of \$23,217,300 which is 5.0% greater than the 2019 levy.

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

## **BASIC FINANCIAL STATEMENTS**



**City of Maplewood  
Statement of Net Position  
December 31, 2019**

	Governmental Activities	Business-Type Activities	Total
<b>Assets</b>			
Cash and investments (including cash equivalents)	\$ 31,083,011	\$ 6,912,362	\$ 37,995,373
Cash with fiscal agent	52,531	-	52,531
Receivables			
Accounts receivable	599,989	2,376,787	2,976,776
Interest receivable	88,629	19,725	108,354
Taxes receivable	579,645	1,521	581,166
Special assessments receivable	7,422,653	-	7,422,653
Internal balances	(1,583,937)	1,583,937	-
Due from other governments	2,211,921	1,252,418	3,464,339
Inventory	106,143	-	106,143
Prepaid items	248,915	297,410	546,325
Assets held for resale	1,476,147	-	1,476,147
Capital assets not being depreciated			
Land	14,954,964	11,624	14,966,588
Construction in progress	17,511,462	-	17,511,462
Capital assets net of accumulated depreciation			
Vehicles	4,154,745	756,430	4,911,175
Buildings and structures	26,453,813	396,934	26,850,747
Furniture and equipment	3,691,847	332,124	4,023,971
Improvements other than buildings	778,242	34,001,193	34,779,435
Infrastructure	84,865,910	-	84,865,910
<b>Total assets</b>	<b>194,696,630</b>	<b>47,942,465</b>	<b>242,639,095</b>
<b>Deferred Outflows of Resources</b>			
Deferred outflows of resources related to city pensions	7,999,563	52,962	8,052,525
Deferred outflows of resources related to OPEB	361,806	81,254	443,060
<b>Total deferred outflows of resources</b>	<b>8,361,369</b>	<b>134,216</b>	<b>8,495,585</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$ 203,057,999</b>	<b>\$ 48,076,681</b>	<b>\$ 251,134,680</b>
<b>Liabilities</b>			
Accounts and contracts payable	\$ 2,961,888	\$ 139,335	\$ 3,101,223
Interest payable	741,616	1,025	742,641
Salaries and benefits payable	354,431	69,458	423,889
Due to other governments	166,531	18,280	184,811
Deposits payable	718,567	-	718,567
Unearned revenue	44,946	-	44,946
Bonds payable, net			
Payable within one year	6,568,033	-	6,568,033
Payable after one year	51,010,915	-	51,010,915
Capital lease payable			
Payable within one year	181,868	99,408	281,276
Payable after one year	893,281	46,522	939,803
Compensated absences payable			
Payable within one year	94,483	-	94,483
Payable after one year	1,761,627	-	1,761,627
Net pension liability			
Payable after one year	12,351,700	683,695	13,035,395
Total OPEB liability			
Payable after one year	1,957,698	439,660	2,397,358
<b>Total liabilities</b>	<b>79,807,584</b>	<b>1,497,383</b>	<b>81,304,967</b>
<b>Deferred Inflows of Resources</b>			
Deferred inflows of resources related to city pensions	11,852,004	168,964	12,020,968
Deferred inflows of resources related to OPEB	374,703	84,151	458,854
<b>Total deferred inflows of resources</b>	<b>12,226,707</b>	<b>253,115</b>	<b>12,479,822</b>
<b>Net Position</b>			
Net investment in capital assets	95,621,886	35,352,375	129,109,261
Restricted for			
Economic development	83,616	-	83,616
Debt service	14,892,371	-	14,892,371
Tax increment	1,349,035	-	1,349,035
Park development	1,591,334	-	1,591,334
Capital projects	1,681,364	-	1,681,364
Unrestricted	(4,195,898)	10,973,808	6,642,910
<b>Total net position</b>	<b>111,023,708</b>	<b>46,326,183</b>	<b>157,349,891</b>
<b>Total liabilities, deferred inflows of resources, and net position</b>	<b>\$ 203,057,999</b>	<b>\$ 48,076,681</b>	<b>\$ 251,134,680</b>

**City of Maplewood  
Statement of Activities  
Year Ended December 31, 2019**

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	\$ 7,767,984	\$ 1,910,171	\$ 124,812	\$ -	\$ (5,733,001)	\$ -	\$ (5,733,001)
Public safety	12,233,054	597,172	807,043	78,231	(10,750,608)	-	(10,750,608)
Public works	7,256,983	3,263,348	276,900	5,118,149	1,401,414	-	1,401,414
Parks and recreation	2,162,684	402,684	385,919	20,200	(1,353,881)	-	(1,353,881)
Community development	1,504,666	1,625,473	-	-	120,807	-	120,807
Interest and fiscal charges	1,599,878	-	-	72,875	(1,527,003)	-	(1,527,003)
Total governmental activities	<u>32,525,249</u>	<u>7,798,848</u>	<u>1,594,674</u>	<u>5,289,455</u>	<u>(17,842,272)</u>	<u>-</u>	<u>(17,842,272)</u>
<b>Business-type activities</b>							
Ambulance service	3,099,247	3,583,950	-	155,601	-	640,304	640,304
Environmental utility	1,792,145	3,109,407	7,770	10,412	-	1,335,444	1,335,444
Recycling program	694,261	708,235	113,025	-	-	126,999	126,999
Sewer	4,882,550	5,198,428	704	217,349	-	533,931	533,931
Street light utility	181,010	446,107	-	-	-	265,097	265,097
Total business-type activities	<u>10,649,213</u>	<u>13,046,127</u>	<u>121,499</u>	<u>383,362</u>	<u>-</u>	<u>2,901,775</u>	<u>2,901,775</u>
<b>Total governmental and business-type activities</b>	<u>\$ 43,174,462</u>	<u>\$ 20,844,975</u>	<u>\$ 1,716,173</u>	<u>\$ 5,672,817</u>	<u>(17,842,272)</u>	<u>2,901,775</u>	<u>(14,940,497)</u>
<b>General revenues</b>							
Property taxes					21,887,327	10,897	21,898,224
Tax increments					1,798,193	-	1,798,193
Grants and contributions not restricted to specific programs					990,930	-	990,930
Unrestricted investment earnings					983,360	263,662	1,247,022
Transfers					3,281,019	(3,281,019)	-
Special item (note 20)					(1,809,088)	-	(1,809,088)
Total general revenues, transfers, and special item					<u>27,131,741</u>	<u>(3,006,460)</u>	<u>24,125,281</u>
Change in net position					9,289,469	(104,685)	9,184,784
Net position - beginning, as previously stated					101,732,977	46,430,868	148,163,845
Change in accounting principle (Note 19)					1,262	-	1,262
Net position - beginning, as restated					<u>101,734,239</u>	<u>46,430,868</u>	<u>148,165,107</u>
Net position - ending					<u>\$ 111,023,708</u>	<u>\$ 46,326,183</u>	<u>\$ 157,349,891</u>

**City of Maplewood**  
**Balance Sheet - Governmental Funds**  
**December 31, 2019**

	General	Debt Service Debt Service Funds	Capital Projects Public Improvement Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and investments	\$ 10,753,815	\$ 8,089,594	\$ 1,660,581	\$ 7,484,010	\$ 27,988,000
Cash with fiscal agent	-	-	-	52,531	52,531
Accrued interest receivable	30,698	23,077	4,736	21,288	79,799
Due from other governments	98,046	9,919	2,040,153	54,187	2,202,305
Accounts receivable	72,631	-	-	527,358	599,989
Due from other funds	-	-	-	2,207,001	2,207,001
Property taxes receivable	426,469	125,833	-	27,343	579,645
Special assessments receivable	11,442	7,391,481	-	19,730	7,422,653
Prepaid items	15,173	-	-	1,000	16,173
Assets held for resale	-	-	475,700	1,000,447	1,476,147
<b>Total assets</b>	<b>\$ 11,408,274</b>	<b>\$ 15,639,904</b>	<b>\$ 4,181,170</b>	<b>\$ 11,394,895</b>	<b>\$ 42,624,243</b>
<b>Liabilities</b>					
Accounts payable	\$ 294,163	\$ 822	\$ 800,147	\$ 859,572	\$ 1,954,704
Contracts payable	-	-	440,252	120,465	560,717
Deposits payable	404,895	-	-	313,672	718,567
Due to other governments	88,239	5,095	-	3,284	96,618
Salaries and benefits payable	218,704	-	-	7,998	226,702
Due to other funds	-	-	1,360,673	846,328	2,207,001
Advance payable	-	-	-	904,472	904,472
Unearned revenues	39,711	-	-	5,235	44,946
<b>Total liabilities</b>	<b>1,045,712</b>	<b>5,917</b>	<b>2,601,072</b>	<b>3,061,026</b>	<b>6,713,727</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - taxes and assessments	213,478	7,303,247	-	32,036	7,548,761
<b>Fund Balances</b>					
Nonspendable	15,173	-	-	-	15,173
Restricted	-	8,330,740	1,580,098	3,125,251	13,036,089
Committed	-	-	-	1,139,386	1,139,386
Assigned	-	-	-	4,978,118	4,978,118
Unassigned	10,133,911	-	-	(940,922)	9,192,989
<b>Total fund balances</b>	<b>10,149,084</b>	<b>8,330,740</b>	<b>1,580,098</b>	<b>8,301,833</b>	<b>28,361,755</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 11,408,274</b>	<b>\$ 15,639,904</b>	<b>\$ 4,181,170</b>	<b>\$ 11,394,895</b>	<b>\$ 42,624,243</b>

**City of Maplewood  
Reconciliation of the Balance Sheet to  
the Statement of Net Position - Governmental Funds  
December 31, 2019**

Total fund balances - governmental funds \$ 28,361,755

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	218,568,266
Less accumulated depreciation	(68,919,988)

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	(55,545,195)
Unamortized bond premium and discount	(2,033,753)
Capital lease payable	(1,075,149)
Total OPEB liability	(1,957,698)
Net pension liability	(12,351,700)

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	277,280
Special assessments	47,107

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	(11,852,004)
Deferred inflows of resources related to OPEB	(374,703)
Deferred outflows of resources related to city pensions	7,999,563
Deferred outflows of resources related to OPEB	361,806

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

Deferred special assessments	7,224,374
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Governmental funds do not report a liability for accrued interest due and payable.

(741,616)

Internal Service Funds are used by management to charge the costs of insurance and capital equipment to individual funds. The assets and liabilities of the Internal Service Funds are included in governmental activities in the Statement of Net Position.

3,035,363

Total net position - governmental activities

\$ 111,023,708

**City of Maplewood**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Governmental Funds**  
**Year Ended December 31, 2019**

	General	Debt Service Funds	Capital Projects Public Improvement Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
General property taxes	\$ 15,980,159	\$ 4,879,241	\$ -	\$ 1,009,706	\$ 21,869,106
Tax increment collections	-	-	-	1,798,193	1,798,193
Miscellaneous taxes	-	-	-	1,925,320	1,925,320
Licenses and permits	1,444,503	-	-	12,191	1,456,694
Intergovernmental	1,456,057	732,875	2,884,398	899,438	5,972,768
Special assessments	101	2,228,829	-	6,757	2,235,687
Charges for services	1,106,725	-	-	1,013,231	2,119,956
Fines and forfeitures	163,016	-	-	8,153	171,169
Investment income	311,788	147,425	84,688	327,122	871,023
Miscellaneous					
Contributions and donations	7,424	-	-	1,000	8,424
Rent	2,281	-	-	135,770	138,051
Other	51,968	-	1,364,969	502,982	1,919,919
Total revenues	<u>20,524,022</u>	<u>7,988,370</u>	<u>4,334,055</u>	<u>7,639,863</u>	<u>40,486,310</u>
<b>Expenditures</b>					
<b>Current</b>					
Community development	1,317,755	-	-	183,196	1,500,951
Administration	1,700,712	-	-	611,280	2,311,992
Finance	1,276,949	13,028	-	-	1,289,977
Fire	2,259,575	-	-	73,845	2,333,420
Legislative	149,140	-	-	26,912	176,052
Parks and recreation	524,297	-	-	718,050	1,242,347
Police	9,282,587	-	-	30,701	9,313,288
Public works	3,997,573	-	-	230,562	4,228,135
<b>Debt service</b>					
Principal retirement	-	8,530,204	-	-	8,530,204
TIF developer payments	-	-	-	3,245,988	3,245,988
Interest and other charges	-	1,857,978	-	-	1,857,978
<b>Capital outlay</b>					
Administration	-	-	-	90,593	90,593
Police	-	-	-	798,086	798,086
Parks and recreation	-	-	-	1,506,778	1,506,778
Public works	-	-	10,935,561	-	10,935,561
Total expenditures	<u>20,508,588</u>	<u>10,401,210</u>	<u>10,935,561</u>	<u>7,515,991</u>	<u>49,361,350</u>
Excess of revenues over (under) expenditures	15,434	(2,412,840)	(6,601,506)	123,872	(8,875,040)
<b>Other Financing Sources (Uses)</b>					
Issuance of bonds	-	4,475,000	-	-	4,475,000
Premium on debt issued	-	204,444	-	-	204,444
Proceeds from capital leases	-	-	-	720,000	720,000
Transfers in	1,387,670	1,173,495	7,791,183	425,777	10,778,125
Transfers out	(60,578)	(4,578,315)	(14,168)	(2,844,045)	(7,497,106)
Proceeds from sale of capital asset	321	-	-	55,290	55,611
Total other financing sources (uses)	<u>1,327,413</u>	<u>1,274,624</u>	<u>7,777,015</u>	<u>(1,642,978)</u>	<u>8,736,074</u>
Net change in fund balances	1,342,847	(1,138,216)	1,175,509	(1,519,106)	(138,966)
<b>Fund Balances</b>					
Beginning of year, as previously stated	8,806,237	9,468,956	404,589	9,819,677	28,499,459
Change in accounting principle (Note 19)	-	-	-	1,262	1,262
Beginning of year, as restated	<u>8,806,237</u>	<u>9,468,956</u>	<u>404,589</u>	<u>9,820,939</u>	<u>28,500,721</u>
End of year	<u>\$ 10,149,084</u>	<u>\$ 8,330,740</u>	<u>\$ 1,580,098</u>	<u>\$ 8,301,833</u>	<u>\$ 28,361,755</u>



**City of Maplewood  
Reconciliation of the Statement of Revenues,  
Expenditures, and Changes in Fund Balances to  
the Statement of Activities - Governmental Funds  
Year Ended December 31, 2019**

Net change in fund balances - governmental funds \$ (138,966)

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	12,813,914
Depreciation expense	(4,524,743)
Loss on disposal	(146,603)

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

(27,980)

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	327,521
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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	8,446,288
Capital lease payable	83,916

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.

(2,136)

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.

55,792

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

(5,195,000)

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	5,816
Special assessments delinquent	(2,088)
Special assessments deferred	(369,137)

The net effect of transactions involving the dissolution of the Maplewood Firefighters Relief Association. See Note 20.

(1,809,088)

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.

(228,037)

Change in net position - governmental activities

\$ 9,289,469

**City of Maplewood**  
**Statement of Net Position - Proprietary Funds**  
**December 31, 2019**

	Business-Type Activities Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
<b>Assets held for resale</b>		
Current assets		
Cash and cash equivalents	\$ 1,204,165	\$ 1,969,593
Accrued interest receivable	3,436	5,621
Due from other governments	439	393,754
Accounts receivable - net	2,216,898	875
Advance due from other funds	-	-
Property taxes receivable	1,521	-
Inventory	-	-
Prepaid items	-	-
Total current assets	3,426,459	2,369,843
Noncurrent assets		
Capital assets		
Structures, vehicles, and equipment	1,838,515	35,296,052
Less: allowance for depreciation	(845,449)	(12,002,652)
Net capital assets	993,066	23,293,400
Total assets	4,419,525	25,663,243
<b>Deferred Outflows of Resources</b>		
Deferred outflows of resources related to OPEB	47,582	17,891
Deferred outflows of resources related to pensions	-	27,059
Total deferred outflows of resources	47,582	44,950
 Total assets and deferred outflows of resources	\$ 4,467,107	\$ 25,708,193
<b>Liabilities</b>		
Current liabilities		
Accounts payable	\$ 24,378	\$ 3,129
Due to other governments	14,837	3
Interest payable	1,025	-
Salaries payable	49,691	10,386
Employee benefits payable - current portion	-	-
Capital lease payable - current portion	99,408	-
Total current liabilities	189,339	13,518
Noncurrent liabilities		
Employee benefits payable - noncurrent portion	-	-
Capital lease payable - noncurrent portion	145,930	-
Total other post employment benefits (OPEB) liability	257,464	96,805
Net pension liability	-	349,303
Less amount due within one year	(99,408)	-
Total noncurrent liabilities	303,986	446,108
Total liabilities	493,325	459,626
<b>Deferred Inflows of Resources</b>		
Deferred inflows of resources related to OPEB	49,278	18,529
Deferred inflows of resources related to pensions	-	86,324
Total deferred inflows of resources	49,278	104,853
<b>Net Position</b>		
Net investment in capital assets	847,136	23,293,400
Unrestricted	3,077,368	1,850,314
Total net position	3,924,504	25,143,714
 Total liabilities, deferred inflows of resources, and net position	\$ 4,467,107	\$ 25,708,193

Business-Type Activities Enterprise Funds

<u>605 Recycling Program</u>	<u>601 Sanitary Sewer</u>	<u>607 Street Light Utility</u>	<u>Total</u>	<u>Governmental Activities - Internal Service Funds</u>
\$ 210,047	\$ 2,826,991	\$ 701,566	\$ 6,912,362	\$ 3,095,011
599	8,067	2,002	19,725	8,830
204,529	653,303	393	1,252,418	9,616
48,195	199	110,620	2,376,787	-
-	904,472	-	904,472	-
-	-	-	1,521	-
-	-	-	-	106,143
-	297,410	-	297,410	232,742
<u>463,370</u>	<u>4,690,442</u>	<u>814,581</u>	<u>11,764,695</u>	<u>3,452,342</u>
-	24,039,337	6,255	61,180,159	7,278,586
-	(12,833,127)	(626)	(25,681,854)	(4,515,881)
-	11,206,210	5,629	35,498,305	2,762,705
<u>463,370</u>	<u>15,896,652</u>	<u>820,210</u>	<u>47,263,000</u>	<u>6,215,047</u>
1,720	14,061	-	81,254	-
2,473	23,430	-	52,962	-
4,193	37,491	-	134,216	-
<u>\$ 467,563</u>	<u>\$ 15,934,143</u>	<u>\$ 820,210</u>	<u>\$ 47,397,216</u>	<u>\$ 6,215,047</u>
\$ 97,105	\$ 1,578	\$ 13,145	\$ 139,335	\$ 446,467
590	-	2,850	18,280	69,913
-	-	-	1,025	-
904	8,477	-	69,458	127,729
-	-	-	-	94,483
-	-	-	99,408	-
<u>98,599</u>	<u>10,055</u>	<u>15,995</u>	<u>327,506</u>	<u>738,592</u>
-	-	-	-	1,856,110
-	-	-	145,930	-
9,308	76,083	-	439,660	-
31,930	302,462	-	683,695	-
-	-	-	(99,408)	(94,483)
41,238	378,545	-	1,169,877	1,761,627
<u>139,837</u>	<u>388,600</u>	<u>15,995</u>	<u>1,497,383</u>	<u>2,500,219</u>
1,782	14,562	-	84,151	-
7,891	74,749	-	168,964	-
9,673	89,311	-	253,115	-
-	11,206,210	5,629	35,352,375	2,762,705
318,053	4,250,022	798,586	10,294,343	952,123
<u>318,053</u>	<u>15,456,232</u>	<u>804,215</u>	<u>45,646,718</u>	<u>3,714,828</u>
<u>\$ 467,563</u>	<u>\$ 15,934,143</u>	<u>\$ 820,210</u>	<u>\$ 47,397,216</u>	<u>\$ 6,215,047</u>

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

679,465

Net position of business-type activities

\$ 46,326,183

**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Proprietary Funds**  
**Year Ended December 31, 2019**

	Business-Type Activities Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
<b>Operating Revenues</b>		
Utility/recycling/ambulance billings	\$ 3,583,200	\$ 3,109,252
Franchise tax	-	-
Other sales and services	525	155
Total operating revenues	3,583,725	3,109,407
<b>Operating Expenses</b>		
Personnel services	2,315,430	817,868
Materials and supplies	149,071	24,374
Contractual services	444,176	344,894
Depreciation	146,237	592,113
Total operating expenses	3,054,914	1,779,249
Operating income (loss)	528,811	1,330,158
<b>Nonoperating Revenues (Expenses)</b>		
Investment income	43,629	67,611
Intergovernmental	155,601	7,770
General property taxes	10,897	-
Gain (loss) on disposal of capital assets	225	-
Interest expense	(4,135)	-
Total nonoperating revenues (expenses)	206,217	75,381
Income (loss) before contributions and transfers	735,028	1,405,539
<b>Capital Contributions</b>	-	10,412
<b>Transfers in</b>	2,367	-
<b>Transfers out</b>	-	(2,001,179)
Change in net position	737,395	(585,228)
<b>Net Position</b>		
Beginning of year	3,187,109	25,728,942
End of year	\$ 3,924,504	\$ 25,143,714

Business-Type Activities Enterprise Funds				Governmental Activities - Internal Service Funds
605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	
\$ 699,000	\$ 5,162,231	\$ -	\$ 12,553,683	\$ -
-	-	446,107	446,107	-
9,235	36,197	-	46,112	9,924,225
<u>708,235</u>	<u>5,198,428</u>	<u>446,107</u>	<u>13,045,902</u>	<u>9,924,225</u>
65,617	645,408	-	3,844,323	8,824,933
8,824	41,096	-	223,365	582,446
618,010	3,772,327	180,424	5,359,831	615,952
-	409,259	313	1,147,922	382,350
<u>692,451</u>	<u>4,868,090</u>	<u>180,737</u>	<u>10,575,441</u>	<u>10,405,681</u>
15,784	330,338	265,370	2,470,461	(481,456)
12,029	117,168	23,225	263,662	112,337
113,025	704	-	277,100	41,987
-	-	-	10,897	-
-	-	-	225	29,458
-	-	-	(4,135)	-
<u>125,054</u>	<u>117,872</u>	<u>23,225</u>	<u>547,749</u>	<u>183,782</u>
140,838	448,210	288,595	3,018,210	(297,674)
-	217,349	-	227,761	-
53,599	-	-	55,966	-
<u>(249,290)</u>	<u>(1,061,516)</u>	<u>(25,000)</u>	<u>(3,336,985)</u>	<u>-</u>
(54,853)	(395,957)	263,595	(35,048)	(297,674)
<u>372,906</u>	<u>15,852,189</u>	<u>540,620</u>	<u>45,681,766</u>	<u>4,012,502</u>
<u>\$ 318,053</u>	<u>\$ 15,456,232</u>	<u>\$ 804,215</u>	<u>\$ 45,646,718</u>	<u>\$ 3,714,828</u>

Change in net position reported above \$ (35,048)  
Adjustment to reflect the consolidation of internal service  
of internal service fund activities  
fund activities related to enterprise funds (69,637)  
Change in net position of business-type activities  
activities \$ (104,685)

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2019**

	Business-Type Activities - Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
<b>Cash Flows - Operating Activities</b>		
Receipts from customers	\$ 3,015,161	\$ 3,093,730
Interfund services provided and used	-	(209,800)
Payments to suppliers for goods and services	(596,954)	(160,355)
Payments to employees for services	(2,226,765)	(795,036)
Other operating revenues	525	155
Net cash flows - operating activities	191,967	1,928,694
<b>Cash Flows - Noncapital</b>		
<b>Financing Activities</b>		
Property taxes	15,085	-
Intergovernmental receipts	155,601	7,770
Decrease (increase) in due from other funds	-	-
Transfer from other funds	2,367	-
Transfer to other funds	-	(552,196)
Net cash flows - noncapital financing activities	173,053	(544,426)
<b>Cash Flows - Capital and Related</b>		
<b>Financing Activities</b>		
Principal paid on debt	(81,119)	-
Interest paid on debt	(4,726)	-
Acquisition of capital assets	(309,650)	-
Transfer to other funds	-	(1,448,983)
Proceeds from disposal of capital assets	2,500	-
Net cash flows - capital and related financing activities	(392,995)	(1,448,983)
<b>Cash Flows - Investing Activities</b>		
Investment income	42,362	66,230
Net change in cash and cash equivalents	14,387	1,515
<b>Cash and Cash Equivalents</b>		
January 1	1,189,778	1,968,078
December 31	\$ 1,204,165	\$ 1,969,593

Business-Type Activities -  
Enterprise Funds

605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	Governmental Activities - Internal Service Funds
\$ 646,558	\$ 5,114,303	\$ 462,633	\$ 12,332,385	\$ -
-	(123,400)	-	(333,200)	9,879,904
(616,359)	(3,697,692)	(178,602)	(5,249,962)	(1,128,485)
(69,595)	(640,930)	-	(3,732,326)	(8,781,660)
9,235	36,197	-	46,112	35,294
<u>(30,161)</u>	<u>688,478</u>	<u>284,031</u>	<u>3,063,009</u>	<u>5,053</u>
-	-	-	15,085	-
74	704	-	164,149	41,987
-	(660,086)	-	(660,086)	-
53,599	-	-	55,966	-
<u>(249,290)</u>	<u>(624,899)</u>	<u>(25,000)</u>	<u>(1,451,385)</u>	<u>-</u>
<u>(195,617)</u>	<u>(1,284,281)</u>	<u>(25,000)</u>	<u>(1,876,271)</u>	<u>41,987</u>
-	-	-	(81,119)	-
-	-	-	(4,726)	-
-	-	-	(309,650)	(143,178)
-	(436,617)	-	(1,885,600)	-
-	-	-	2,500	29,458
<u>-</u>	<u>(436,617)</u>	<u>-</u>	<u>(2,278,595)</u>	<u>(113,720)</u>
12,269	116,178	22,056	259,095	109,583
(213,509)	(916,242)	281,087	(832,762)	42,903
<u>423,556</u>	<u>3,743,233</u>	<u>420,479</u>	<u>7,745,124</u>	<u>3,052,108</u>
<u>\$ 210,047</u>	<u>\$ 2,826,991</u>	<u>\$ 701,566</u>	<u>\$ 6,912,362</u>	<u>\$ 3,095,011</u>

**City of Maplewood**  
**Statement of Cash Flows - Proprietary Funds**  
**Year Ended December 31, 2019**

	Business-Type Activities - Enterprise Funds	
	606 Ambulance Service	604 Environmental Utility
<b>Reconciliation of Operating Income (Loss) to Net Cash Flows - Operating Activities</b>		
Operating income (loss)	\$ 528,811	\$ 1,330,158
Adjustments to reconcile operating income (loss) to net cash flows - operating activities		
Depreciation	146,237	592,113
Pension expense	-	1,065
Accounts receivable	(571,800)	194
Due from other governments	3,761	(15,716)
Prepaid items	-	-
Inventory	-	-
Accounts payable	4,350	(890)
Salaries payable	19,748	5,889
Due to other governments	(8,057)	3
OPEB expense	68,917	15,878
Employee benefits payable	-	-
Total adjustments	(336,844)	598,536
Net cash flows - operating activities	\$ 191,967	\$ 1,928,694
<b>Noncash Capital and Related Financing Activities</b>		
Capital contributions	\$ -	\$ 10,412

Business-Type Activities -  
Enterprise Funds

605 Recycling Program	601 Sanitary Sewer	607 Street Light Utility	Total	Governmental Activities - Internal Service Funds
\$ 15,784	\$ 330,338	\$ 265,370	\$ 2,470,461	\$ (481,456)
-	409,259	313	1,147,922	382,350
(3,701)	5,116	-	2,480	-
(48,168)	65	16,546	(603,163)	581
(4,274)	(47,993)	(20)	(64,242)	(9,608)
-	(5,189)	-	(5,189)	(43,479)
-	-	-	-	11,885
9,885	(2,480)	(699)	10,166	(3,588)
25	1,433	-	27,095	(58,147)
590	-	2,521	(4,943)	60,643
(302)	(2,071)	-	82,422	-
-	-	-	-	145,872
<u>(45,945)</u>	<u>358,140</u>	<u>18,661</u>	<u>592,548</u>	<u>486,509</u>
<u>\$ (30,161)</u>	<u>\$ 688,478</u>	<u>\$ 284,031</u>	<u>\$ 3,063,009</u>	<u>\$ 5,053</u>
<u>\$ -</u>	<u>\$ 217,349</u>	<u>\$ -</u>	<u>\$ 227,761</u>	<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 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 activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

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

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

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

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

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

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

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

**Property Tax Revenue Recognition**

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

*Government-Wide Financial Statements*

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

*Governmental Fund Financial Statements*

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

**Special Assessment Revenue Recognition**

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

**City of Maplewood  
Notes to Financial Statements**

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

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

**Special Assessment Revenue Recognition (Continued)**

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

*Government-Wide Financial Statements*

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

*Governmental Fund Financial Statements*

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

**Description of Funds:**

Major Governmental Funds:

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

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

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

Major Proprietary Funds:

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

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

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

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

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

**Description of Funds (Continued):**

Major Proprietary Funds (Continued):

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

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

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

Additional Fund Types:

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

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

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

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

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

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

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

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

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

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

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

**1. Deposits and Investments**

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

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

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

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

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

**City of Maplewood  
Notes to Financial Statements**

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

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

**2. Receivables and Payables**

All trade and property tax receivables are shown net of an allowance for uncollectibles. At December 31, 2019, an allowance of \$360,000 was recorded in the Ambulance Service Fund.

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

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet and are expected to be eliminated in 2020.

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

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

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

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

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

**City of Maplewood  
Notes to Financial Statements**

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

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

**4. Capital Assets**

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

Assets	Threshold
Land and land improvements	Always capitalize
Easements	\$50,000
Building and building improvements	\$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, 2019.

**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:

Assets	Years
Building and building improvements	10-50
Infrastructure including easements	15-60
Equipment and vehicles	3-30

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

**5. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net 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 two items that qualify for reporting in this category. The City presents deferred outflows of resources on the Statement of Net Position for deferred outflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the statement of financial position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net 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 two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The City presents deferred inflows of resources on the Statement of Net Position for deferred inflows of resources related to pensions and OPEB for various estimate differences that will be amortized and recognized over future years.

**6. Compensated Absences**

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

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

There is a reclassification of \$1,865,000 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 Projects Funds which are prepared on the modified accrual basis of accounting, except for the State Grants and Federal Grants Special Revenue Funds, Community Center Building Improvements, Legacy Village Park Development, and Police Department Expansion Capital Projects Funds. Budgets were not adopted for these funds in 2019, and therefore, individual budget schedules are not presented. The budgets adopted for the Special Revenue and Capital Projects Funds indicate the amount that can be expended by fund based upon detailed budget estimates for individual expenditure accounts. The General Fund budget is by department and the budget for Debt Service Fund is adopted as totals for all bond issues. Budgets are also adopted as needed to calculate user charges for the Enterprise and Internal Service Funds and to determine debt service tax levies.

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

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. Deficit Fund Equity**

At December 31, 2019, individual funds with deficit fund balances are as follows:

Fund	Fund Balance
Capital Projects Funds	
Public Safety Training Facility Fund	\$ (287,137)
Tax Increment Economic Development District 1-11	(130,249)
Tax increment District 1-13	(170,390)
Special Revenue Funds	
Recreation programs	(353,146)
Internal Service Fund	
Employee Benefits	(336,451)

**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 City's deposits be collateralized as required by *Minnesota Statutes* for an amount exceeding FDIC, SAIF, BIF, or FCUA coverage. As of December 31, 2019, the City's bank balance of \$7,282,761 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, 2019, was \$7,282,761 for deposits.

**B. Investments**

Investment Type	Fair Value	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
External Investment Pool - 4M Fund	\$ 1,919,678	\$ 1,919,678	\$ -	\$ -
Brokered Money Market Funds	998,793	998,793	-	-
Long-term bonds	8,254,230	909,790	7,344,440	-
U.S. Agencies	499,271	-	499,271	-
Brokered certificates of deposit	19,063,806	5,642,770	13,421,036	-
<b>Total</b>	<b>\$ 30,735,778</b>	<b>\$ 9,471,031</b>	<b>\$ 21,264,747</b>	<b>\$ -</b>

**Concentration of Credit Risk:** The City's investment policy states the City will diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific issuer, or a specific class of maturities. As of December 31, 2019, the City's investments follow the guidelines stated in its investment policy.

**Credit Risk:** The City's investment policy limits investments to those specified in the above statutes. As of December 31, 2019, the FFCB, FHLB, and FHLMC bonds and mortgage backed notes were rated AA+ by Standard and Poor's (S&P) and Aaa by Moody's Investors Services, while municipal bonds were rated AA and AAA by S&P and A2 by Moody's Investors Services. Broker certificates of deposit, 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, 2019:

- \$998,793 of investments are valued using a quoted market prices (Level 1 inputs)
- \$27,817,307 of investments are valued using a matrix pricing model (Level 2 inputs)

Summary of cash deposits and investments as of December 31, 2019, were as follows:

Deposits (Note 3.A.)	\$ 7,282,761
Petty cash and other cash on hand	29,365
Investments (Note 3.B.)	<u>30,735,778</u>
Total deposits and investments	<u><u>\$ 38,047,904</u></u>

Deposits and investments are presented in the December 31, 2019, basic financial statements as follows:

Statement of Net Position	
Cash and investments	\$ 37,995,373
Cash with fiscal agent	<u>52,531</u>
Total deposits and investments	<u><u>\$ 38,047,904</u></u>

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

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Land	\$ 14,727,464	\$ 227,500	\$ -	\$ 14,954,964
Construction in progress	6,501,449	11,751,081	(741,068)	17,511,462
Total capital assets, not being depreciated	<u>21,228,913</u>	<u>11,978,581</u>	<u>(741,068)</u>	<u>32,466,426</u>
Capital assets, being depreciated				
Buildings	40,687,608	202,395	-	40,890,003
Equipment	8,668,606	210,876	(75,538)	8,803,944
Vehicles	7,867,028	1,144,865	(693,078)	8,318,815
Other improvements	1,331,062	66,750	-	1,397,812
Infrastructure	133,461,165	508,687	-	133,969,852
Total capital assets, being depreciated	<u>192,015,469</u>	<u>2,133,573</u>	<u>(768,616)</u>	<u>193,380,426</u>
Less accumulated depreciation for				
Buildings	13,531,881	904,309	-	14,436,190
Equipment	4,656,781	530,854	(75,538)	5,112,097
Vehicles	4,169,847	540,698	(546,475)	4,164,070
Other improvements	582,308	37,262	-	619,570
Infrastructure	46,209,972	2,893,970	-	49,103,942
Total accumulated depreciation	<u>69,150,789</u>	<u>4,907,093</u>	<u>(622,013)</u>	<u>73,435,869</u>
Total capital assets being depreciated - net	<u>122,864,680</u>	<u>(2,773,520)</u>	<u>(146,603)</u>	<u>119,944,557</u>
Governmental activities capital assets - net	<u>\$ 144,093,593</u>	<u>\$ 9,205,061</u>	<u>\$ (887,671)</u>	<u>\$ 152,410,983</u>

**City of Maplewood  
Notes to Financial Statements**

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

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities				
Capital assets, not being depreciated				
Land	\$ 11,624	\$ -	\$ -	\$ 11,624
Capital assets, being depreciated				
Buildings	601,949	-	-	601,949
Improvements other than buildings	58,145,610	227,760	-	58,373,370
Equipment	926,163	19,937	(19,769)	926,331
Vehicles	977,171	289,714	-	1,266,885
Total capital assets, being depreciated	<u>60,650,893</u>	<u>537,411</u>	<u>(19,769)</u>	<u>61,168,535</u>
Less accumulated depreciation for				
Buildings	194,812	10,203	-	205,015
Improvements other than buildings	23,393,320	978,857	-	24,372,177
Equipment	535,332	76,369	(17,494)	594,207
Vehicles	427,962	82,493	-	510,455
Total accumulated depreciation	<u>24,551,426</u>	<u>1,147,922</u>	<u>(17,494)</u>	<u>25,681,854</u>
Total capital assets being depreciated - net	<u>36,099,467</u>	<u>(610,511)</u>	<u>(2,275)</u>	<u>35,486,681</u>
Business-type activities capital assets - net	<u>\$ 36,111,091</u>	<u>\$ (610,511)</u>	<u>\$ (2,275)</u>	<u>\$ 35,498,305</u>

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

Governmental activities	
General government	\$ 556,586
Public safety	524,754
Public works	2,706,675
Parks and recreation	735,182
Citizen services	
Community development	1,546
Information technology	50,674
Fleet management	<u>331,676</u>
Total depreciation expense - governmental activities	<u>\$ 4,907,093</u>

**City of Maplewood  
Notes to Financial Statements**

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

Business-type activities	
Ambulance services	\$ 146,237
Environmental utility	592,113
Sanitary sewer	409,259
Street light utility	313
Total depreciation expense - business-type activities	\$ 1,147,922

**NOTE 5 – EMPLOYEE BENEFITS PAYABLE**

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

Vacation and annual leave	\$ 1,388,147
Sick leave	339,530
Compensatory time off	76,013
Accrued taxes and benefits	52,420
Total	\$ 1,856,110

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

**NOTE 6 – LONG-TERM DEBT**

**A. Governmental Activities**

During 2019, the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/18	Additions	Deductions	Balance 12/31/19	Due Within One Year
G.O. Bonds	\$ 59,516,483	\$ 4,475,000	\$ (8,446,288)	\$ 55,545,195	\$ 6,568,033
Premium	2,031,617	204,444	(202,308)	2,033,753	-
Capital leases payable	439,065	720,000	(83,915)	1,075,150	181,868
Employee benefits	1,710,238	324,503	(178,631)	1,856,110	94,483
Total governmental activities	\$ 63,697,403	\$ 5,723,947	\$ (8,911,142)	\$ 60,510,208	\$ 6,844,384

**City of Maplewood  
Notes to Financial Statements**

**NOTE 6 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

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

In May 2017, the City issued \$3,145,000 G.O. Improvement Refunding Bonds, Series 2017B for the crossover refunding of G.O. Improvement Bonds 2007B and 2009A. The refunding was done to take advantage of lower interest rates. The refunding resulted in a decrease in future debt service payments of \$187,856. The net present value cash flow savings from the transaction was \$178,628. The call date for the 2007B Bond was February 1, 2018, while the call date for the 2009A Bond was February 1, 2019.

A summary of outstanding G.O. Bonds at December 31, 2019, is as follows:

	Average Interest Rates	Year Issued	Year of Maturity	Original Issue	Payable 12/31/19
Tax increment Improvement	5.68 %	1999	2023	\$ 692,297	\$ 145,195
Improvement	3.50	2011	2032	10,000,000	6,455,000
Improvement	2.13	2012	2028	5,780,000	2,265,000
State aid street refunding	2.08	2012	2024	2,505,000	1,325,000
Improvement, CIP, and refunding	2.76	2013	2031	6,180,000	4,145,000
Refunding	2.21	2013	2024	3,700,000	1,455,000
Improvement, CIP, TIF, equipment certification	3.28	2014	2035	7,745,000	6,285,000
Refunding	1.78	2014	2020	1,255,000	225,000
Refunding	2.63	2015	2026	3,790,000	2,365,000
Tax abatement refunding	2.62	2015	2031	1,215,000	960,000
Refunding	2.54	2015	2027	7,990,000	4,520,000
Improvement, CIP, equipment certification	2.09	2016	2032	3,765,000	3,205,000
Refunding	3.00	2016	2024	5,775,000	4,420,000
Improvement, tax abatement	3.00	2017	2033	3,850,000	3,585,000
Improvement refunding	2.00	2017	2025	3,145,000	2,775,000
Improvement	3.40	2018	2034	4,375,000	4,375,000
Improvement, tax abatement	3.40	2018	2034	2,565,000	2,565,000
Improvement	2.83	2019	2035	4,475,000	4,475,000
				<u>\$ 78,802,297</u>	<u>\$ 55,545,195</u>
Total bonds payable				<u>\$ 78,802,297</u>	<u>\$ 55,545,195</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 6 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

All long-term bonded indebtedness outstanding at December 31, 2019, 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, 2019, were \$44,190.

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

The scheduled annual principal and interest payments on the City's indebtedness as of December 31, 2019, are the following:

<u>Year Ending December 31,</u>	Bonds		
	Governmental Activities		
	Principal	Interest	Total
2020	\$ 6,568,033	\$ 1,643,433	\$ 8,211,466
2021	6,579,354	1,453,346	8,032,700
2022	5,974,722	1,260,937	7,235,659
2023	5,713,086	1,095,032	6,808,118
2024	4,960,000	861,709	5,821,709
2025-2029	16,185,000	2,599,485	18,784,485
2030-2034	9,020,000	643,877	9,663,877
2035-2039	545,000	7,763	552,763
	\$ 55,545,195	\$ 9,565,582	\$ 65,110,777

**City of Maplewood  
Notes to Financial Statements**

**NOTE 6 – LONG-TERM DEBT (CONTINUED)**

**A. Governmental Activities (Continued)**

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

Bond Issue	Use of Proceeds	Type	Revenue Pledged			Remaining Principal and Interest	Current Year	
			Percent of Total Debt Service	Debt service as % of net revenues	Term of Pledge		Principal and Interest Paid	Pledged Revenue Received
1999B Tax increment	TIF district financing	Tax increment	100 %	n/a	2012 - 2022	\$ 490,000	\$ 150,000	\$ 150,501
2008B Refunding	Infrastructure improvements	Special assessments	26	n/a	2008 - 2017	-	30,578	-
2009A Improvement	Infrastructure improvements	Special assessments	23	n/a	2009 - 2024	-	1,444,105	-
2010B Refunding	Infrastructure improvements	Special assessments	22	n/a	2010 - 2017	-	330,281	-
2011A Improvement	Infrastructure improvements	Special assessments	41	n/a	2011 - 2030	7,949,694	727,363	280,373
2012A Improvement	Infrastructure improvements	Special assessments	28	n/a	2013 - 2027	2,432,100	659,738	87,965
2012B Refunding	Infrastructure improvements	State-aid	100	n/a	2015 - 2023	1,394,950	310,575	310,575
2013A Improvement	Infrastructure improvements	Special assessments	37	n/a	2014 - 2031	4,830,746	547,238	91,877
2013B Refunding	Infrastructure improvements	Special assessments	13	n/a	2014 - 2024	1,544,350	987,925	109,416
2014A Improvement/TIF	Infrastructure improvements	Special assessments	17	n/a	2016 - 2030	7,675,981	656,188	57,074
		Tax increment	16	n/a	2016 - 2030			123,349
2014B Refunding	Tax abatement	Tax abatement	0	n/a	2016-2020	229,500	249,300	163,066
2015A Refunding	Infrastructure improvements	Special assessments	9	n/a	2016-2026	2,625,600	446,350	88,754
2015B Improvement/TIF	Infrastructure improvements	Tax increment	75	n/a	2016-2031	1,105,000	115,100	68,400
2015C Refunding	Infrastructure improvements	Special assessments	30	n/a	2016-2027	4,987,853	978,026	176,367
2016A Improvement	Infrastructure improvements	Special assessments	30	n/a	2016-2027	3,627,106	363,888	67,350
2016B Refunding	Infrastructure improvements	Special assessments	30	n/a	2016-2027	4,727,800	1,117,150	275,860
2017A Improvement	Infrastructure improvements	Special assessments	40	n/a	2018-2025	4,260,075	376,525	105,305
2017B Advance Refunding	Infrastructure improvements	Special assessments	13	n/a	2018-2025	2,923,000	431,300	104,474
2018A Improvement/Abate	Infrastructure improvements	Special assessments	26	n/a	2018-2025	8,733,500	262,967	247,682
2019A Improvement	Infrastructure improvements	Special assessments	36	n/a	2018-2025	5,573,522	-	534,534
Total						\$ 65,110,777	\$ 10,184,597	\$ 3,042,922

**B. Business-Type Activities**

During 2019, the amount of the City's long-term liabilities changed as follows:

	Balance 12/31/18	Additions	Deductions	Balance 12/31/19	Due Within One Year
Capital leases payable	\$ 243,501	\$ -	\$ (97,571)	\$ 145,930	\$ 99,408

**NOTE 7 – CAPITAL LEASE OBLIGATIONS**

**Governmental Activities**

On March 15, 2017, the City entered into a lease purchase agreement for one fire pumper truck. The capital lease obligation totaled \$657,177. The capital lease includes annual principal and interest payments totaling \$93,883 through March 15, 2023. The book value of the pumper truck was \$548,273 at December 31, 2019.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 7 – CAPITAL LEASE OBLIGATIONS (CONTINUED)**

**Governmental Activities (Continued)**

On October 30, 2019, the City entered into a lease purchase agreement for one fire pumper truck. The capital lease obligation totaled \$786,993. The capital lease includes annual principal and interest payments totaling \$112,428 through October 20, 2026. The book value of the pumper truck was \$709,845 at December 31, 2019.

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

<u>Year Ending December 31,</u>	<u>Total</u>
2020	\$ 206,311
2021	206,311
2022	206,310
2023	206,310
2024	112,428
2025-2026	<u>224,854</u>
Total minimum lease payments	1,162,524
Less amount representing interest	<u>(87,374)</u>
Present value of net minimum lease payments	<u>\$ 1,075,150</u>

**Business-Type Activities**

On October 14, 2016, the City entered into a lease purchase agreement for ambulance equipment. The capital lease obligation totaled \$271,631. The capital lease includes annual principal and interest payments totaling \$107,356 on October 14, 2017, and \$54,758 on October 14, 2018, 2019, and 2020. The book value of the ambulance equipment was \$205,925 at December 31, 2019.

On July 31, 2017, the City entered into a lease purchase agreement for one ambulance. The capital lease obligation totaled \$237,692. The capital lease includes annual principal and interest payments totaling \$47,538 through July 31, 2021. The book value of the ambulance was \$151,888 at December 31, 2019.

<u>Year Ending December 31,</u>	<u>Total</u>
2020	\$ 102,296
2021	<u>47,538</u>
Total minimum lease payments	149,834
Less amount representing interest	<u>(3,904)</u>
Present value of net minimum lease payments	<u>\$ 145,930</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 8 – TAX INCREMENT DISTRICTS**

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

The following table reflects values as of December 31, 2019:

	<u>Housing District 1-4</u>	<u>Housing District 1-5</u>	<u>Housing District 1-6</u>	<u>Housing District 1-7</u>
Year established	1994	1994	1995	2005
Duration of district	12/31/2020	12/31/2020	12/31/2023	12/31/2031
Tax capacity				
Original	\$ 455	\$ 340	\$ 9,025	\$ 1,314
Current	<u>42,876</u>	<u>42,505</u>	<u>141,999</u>	<u>19,505</u>
Captured - retained	<u>\$ 42,421</u>	<u>\$ 42,165</u>	<u>\$ 132,974</u>	<u>\$ 18,191</u>
			<u>Economic Development District 1-11</u>	
	<u>Housing District 1-8</u>	<u>Housing District 1-10</u>		
Year established	2005	2011	2011	
Duration of district	12/31/2030	12/31/2038	12/31/2021	
Tax capacity				
Original	\$ 9,697	\$ 20,000	\$ 2,409,372	
Current	<u>88,405</u>	<u>186,834</u>	<u>2,212,636</u>	
Captured - retained	<u>\$ 78,708</u>	<u>\$ 166,834</u>	<u>\$ (196,736)</u>	

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

**City of Maplewood  
Notes to Financial Statements**

**NOTE 9 – FUND BALANCE DETAIL**

At December 31, 2019, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Public Improvement Projects Fund	Nonmajor Governmental Funds	Total
Nonspendable					
Prepaid items	\$ 15,173	\$ -	\$ -	\$ -	\$ 15,173
Restricted for					
Debt service	-	8,330,740	-	-	8,330,740
Economic development	-	-	-	83,616	83,616
TIF districts	-	-	-	1,349,035	1,349,035
Park development	-	-	-	1,591,334	1,591,334
Community center improvements	-	-	-	101,266	101,266
Public improvement projects	-	-	1,580,098	-	1,580,098
Total restricted	<u>-</u>	<u>8,330,740</u>	<u>1,580,098</u>	<u>3,125,251</u>	<u>13,036,089</u>
Committed to					
Charitable gambling	-	-	-	21,800	21,800
Police services	-	-	-	33,835	33,835
Tree preservation	-	-	-	76,800	76,800
Cable television	-	-	-	957,867	957,867
Fire training facility - operations	-	-	-	49,084	49,084
Total committed	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,139,386</u>	<u>1,139,386</u>
Assigned to					
Building replacement	-	-	-	378,270	378,270
Capital projects	-	-	-	64,938	64,938
Fire stations	-	-	-	2,079,459	2,079,459
Police vehicles and equipment	-	-	-	316,540	316,540
Right-of-way	-	-	-	90,715	90,715
Streets	-	-	-	843,501	843,501
WAC districts	-	-	-	1,204,695	1,204,695
Total assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,978,118</u>	<u>4,978,118</u>
Unassigned	<u>10,133,911</u>	<u>-</u>	<u>-</u>	<u>(940,922)</u>	<u>9,192,989</u>
Total fund balance	<u>\$ 10,149,084</u>	<u>\$ 8,330,740</u>	<u>\$ 1,580,098</u>	<u>\$ 8,301,833</u>	<u>\$ 28,361,755</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 10 – INTERFUND ASSETS/LIABILITIES**

The City has the following due to/from other fund balances at December 31, 2019:

	Due From Other Funds	Due To Other Funds
Major Funds		
Public Improvement Projects Fund	\$ -	\$ 1,360,673
Nonmajor Governmental Funds	2,207,001	846,328
Total	\$ 2,207,001	\$ 2,207,001

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

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

**NOTE 11 – TRANSFERS**

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

	Transfers In						
	General	Debt Service	Public Improvement Projects Fund	Nonmajor Governmental Funds	Ambulance Service	Recycling Program	
Transfers out							
General	\$ -	\$ -	\$ -	\$ 60,578	\$ -	\$ -	\$ 60,578
Debt Service	-	-	4,578,315	-	-	-	4,578,315
Public Improvement Projects	-	-	-	14,168	-	-	14,168
Nonmajor Governmental Funds	747,300	549,830	1,327,268	163,681	2,367	53,599	2,844,045
Environmental Utility	165,650	386,546	1,448,983	-	-	-	2,001,179
Sanitary Sewer	387,780	237,119	436,617	-	-	-	1,061,516
Recycling	61,940	-	-	187,350	-	-	249,290
Street Light Utility	25,000	-	-	-	-	-	25,000
Total	\$ 1,387,670	\$ 1,173,495	\$ 7,791,183	\$ 425,777	\$ 2,367	\$ 53,599	\$ 10,834,091

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 2019 transfers fell under that category and are considered routine and consistent with previous practice.

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

**NOTE 11 – TRANSFERS (CONTINUED)**

Transfers into Debt Service Funds from Public Improvement Projects and Nonmajor Governmental Funds were planned as part of the Capital Project Financing and PIP budgets.

Nonmajor governmental funds transferred to the General Fund as part of a debt reduction plan.

Transfers into the Sanitary Sewer Fund, Environmental Utility Fund, and Recycling Fund were for Capital Project Funding.

**NOTE 12 – RISK MANAGEMENT**

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

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

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

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

**NOTE 13 – PENSION PLANS**

The City participates in various pension plans. Total pension expense for the year ended December 31, 2019, was \$1,973,410. The components of pension expense are noted in the following plan summaries.

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

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**Public Employees' Retirement Association**

**A. Plan Description**

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

General Employees Retirement Plan

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

Public Employees Police and Fire Plan

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

**B. Benefits Provided**

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

General Employees Plan Benefits

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

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**B. Benefits Provided (Continued)**

General Employees Plan Benefits (Continued)

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

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 5 years up to 100% after 10 years of credited service. Benefits for Police and Fire Plan members first hired after June 30, 2014, vest on a prorated basis from 50% after 10 years up to 100% after 20 years of credited service. The annuity accrual rate is 3% of average salary for each year of service. A full, unreduced pension is earned when members are age 55 and vested, or for members who were first hired prior to July 1, 1989, when age plus years of service equal at least 90.

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

**C. Contributions**

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

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in calendar year 2019 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the General Employees Fund for the year ended December 31, 2019, were \$520,443. The City's contributions were equal to the required contributions as set by state statute.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**C. Contributions (Continued)**

Police and Fire Fund Contributions

Police and Fire member's contribution rates increased from 10.8% of pay to 11.3% and employer rates increased from 16.2% to 16.95% on January 1, 2019. The City's contributions to the Police and Fire Fund for the year ended December 31, 2019, were \$1,357,690. 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, 2019, the City reported a liability of \$5,351,855 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million to the fund in 2019. 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 \$166,326. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018, through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the City's proportionate share was 0.0968%, which was a decrease of 0.0017% from its proportionate share measured as of June 30, 2018.

City's proportionate share of the net pension liability	\$ 5,351,855
State of Minnesota's proportionate share of the net pension liability associated with the City	166,326
Total	\$ 5,518,181

For the year ended December 31, 2019, the City recognized pension expense of \$471,909 for its proportionate share of General Employees Plan's pension expense. Included in this amount, the City recognized \$12,456 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

General Employees Fund Pension Costs (Continued)

At December 31, 2019, the City reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 154,354	\$ -
Changes in actuarial assumptions	-	441,022
Difference between projected and actual investment earnings	-	565,411
Changes in proportion	-	316,203
Contributions paid to PERA subsequent to the measurement date	260,222	-
Total	\$ 414,576	\$ 1,322,636

The \$260,222 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, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2020	\$ (455,244)
2021	(588,978)
2022	(132,685)
2023	8,625
Total	\$ (1,168,282)

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

Police and Fire Fund Pension Costs

At December 31, 2019, the City reported a liability of \$7,683,540 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018, through June 30, 2019, relative to the total employer contributions received from all of PERA's participating employers. At June 30, 2019, the City's proportionate share was 0.7310% which was an increase of 0.0556% from its proportion measured as of June 30, 2018. The City also recognized \$60,786 for the year ended December 31, 2019, as revenue and an offsetting reduction of the net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund. Legislation passed in 2013 required the State of Minnesota to begin contributing \$9 million to the Police and Fire Fund each year until the plan is 90% funded or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. In addition, the state will pay \$4.5 million on October 1, 2018 and October 1, 2019, in direct state aid. Thereafter, by October 1 of each year, the state will pay \$9 million until full funding is reached or July 1, 2048, whichever is earlier.

For the year ended December 31, 2019, the City recognized pension expense of \$1,192,336 for its proportionate share of the Police and Fire Plan's pension expense.

At December 31, 2019, the City reported its proportionate share of the Police and Fire Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u>                    </u>	<u>                    </u>
Differences between expected and actual economic experience	\$ 311,381	\$ 1,072,362
Changes in actuarial assumptions	5,804,266	8,042,622
Difference between projected and actual investment earnings	-	1,503,812
Changes in proportion	843,457	79,536
Contributions paid to PERA subsequent to the measurement date	<u>678,845</u>	<u>-</u>
Total	<u>\$ 7,637,949</u>	<u>\$ 10,698,332</u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**D. Pension Costs (Continued)**

Police and Fire Fund Pension Costs (Continued)

The \$678,845 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, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2020	\$ (380,483)
2021	(910,670)
2022	(2,642,040)
2023	101,777
2024	92,188
Total	\$ (3,739,228)

**E. Actuarial Assumptions**

The total pension liability in the June 30, 2019, actuarial valuation was determined using an individual 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 for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for the General Employees Plan and 1.0% per year for the Police and Fire Plan.

Actuarial assumptions used in the June 30, 2019, valuation was based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. The most recent four-year experience study for Police and Fire Plan was completed in 2016. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**E. Actuarial Assumptions (Continued)**

General Employees Fund

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

Police and Fire Fund

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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 equity	35.5 %	5.10 %
Private markets	25.0	5.90
Fixed income	20.0	0.75
International equity	17.5	5.90
Cash equivalents	2.0	0.00
Total	<u>100 %</u>	

**City of Maplewood  
Notes to Financial Statements**

**NOTE 13 – PENSION PLANS (CONTINUED)**

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

**F. Discount Rate**

The discount rate used to measure the total pension liability in 2019 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net positions of the General Employees Fund and the Police and Fire Fund were projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**G. Pension Liability Sensitivity**

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

	1% Decrease in Discount Rate (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	\$ 8,798,162	\$ 5,351,855	\$ 2,506,244
City's proportionate share of the Police and Fire Fund net pension liability (asset)	\$ 16,911,832	\$ 7,683,540	\$ (98,533)

**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 2019 received supplemental pension benefits, which consist of City contributions to a deferred compensation plan. The City's contribution rates during 2017 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 2019 was \$309,165.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN**

**A. Plan Description**

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

**B. Benefits Provided**

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

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

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

**C. Contributions**

Retirees contribute to the health care plan at the same rate as City employees. This results in the retirees receiving an implicit rate subsidy. Contribution requirements are established by the City, based on the contract terms with Medica and Delta Dental. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2019, the City contributed \$0 to the plan.

**D. Members**

As of January 1, 2019, the following were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Active employees	<u>150</u>
Total	<u><u>154</u></u>

**City of Maplewood  
Notes to Financial Statements**

**NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**E. Actuarial Assumptions**

The total OPEB liability was determined by an actuarial valuation as of January 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Salary increases	3.00%, including inflation
Inflation	2.50%
Healthcare cost trend increases	6.5% initially, in 2019 grading to 5.00% over 6 years
Mortality assumption	RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar Adjustment for Police and Fire Personnel)

The actuarial assumptions used in the January 1, 2019, valuation was based on the results of an actuarial experience study for the period January 1, 2018 – December 31, 2018.

The discount rate used to measure the total OPEB liability was 3.8% based on the estimated yield of 20-year municipal bonds.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**F. Total OPEB Liability**

The City's total OPEB liability of \$2,397,358 was measured as of January 1, 2019, and was determined by an actuarial valuation as of January 1, 2019.

Changes in the total OPEB liability are as follows:

	<u>Total OPEB Liability</u>
Balances at January 1, 2019	<u>\$ 2,452,566</u>
Changes for the year	
Service cost	118,889
Interest	83,798
Assumption changes	(509,838)
Differences between expected and actual economic experience	316,687
Benefit payments	<u>(64,744)</u>
Net changes	<u>(55,208)</u>
Balances at December 31, 2019	<u><u>\$ 2,397,358</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.3% in 2018 to 3.8% in 2019.

The retiree plan participation percentage was changed from 75% to 60%.

The retirement and withdrawal tables for Police and Fire Personnel were updated.

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

**City of Maplewood  
Notes to Financial Statements**

**NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

**G. OPEB Liability Sensitivity**

The following presents the City's total OPEB liability calculated using the discount rate of 3.8% as well as the liability measured using 1 percentage lower and 1 percentage higher than the current discount rate.

Total OPEB Liability		
1% decrease (2.8%)	Current (3.8%)	1% increase (4.8%)
\$ 2,608,182	\$ 2,397,358	\$ 2,203,937

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

Total OPEB Liability		
1% decrease (5.5% decreasing to 4.0%)	Current (6.5% decreasing to 5.0%)	1% increase (7.5% decreasing to 6.0%)
\$ 2,149,299	\$ 2,397,358	\$ 2,687,489

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

For the year ended December 31, 2019, the City recognized OPEB expense of \$27,980. At December 31, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Assumption changes	\$ 74,438	\$ 458,854
Liability losses	285,018	-
Employer contributions made after the measurement date	83,604	-
Total	\$ 443,060	\$ 458,854

**City of Maplewood  
Notes to Financial Statements**

**NOTE 14 – POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)**

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

The \$83,604 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Total
2020	\$ (8,681)
2021	(8,681)
2022	(8,681)
2023	(8,681)
2024	(8,681)
Therafter	(55,993)
Total	\$ (99,398)

**NOTE 15 – CONTRACT COMMITMENTS**

The City has entered into numerous construction contracts with outstanding commitments of \$78,584 as of December 31, 2019.

**NOTE 16 – CONTINGENCIES**

**A. Litigation**

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

**B. Federal and State Funds**

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2019.

**City of Maplewood  
Notes to Financial Statements**

**NOTE 16 – CONTINGENCIES (CONTINUED)**

**C. Tax Increment Districts**

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

**NOTE 17 – COMMERCIAL DEVELOPMENT REVENUE NOTES/BONDS**

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

There were 17 series of notes/bonds outstanding, with an aggregate principal amount payable of \$58,076,391 on December 31, 2019.

**NOTE 18 – DEFERRED AD VALOREM TAX LEVIES – BONDED DEBT**

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

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2019.

**NOTE 19 – CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended December 31, 2019, the City implemented GASB Statement No. 84, *Fiduciary Activities*. As a result, the City's Agency funds were closed out or moved to a governmental capital project fund. This resulted in an increase in nonmajor funds fund balance and governmental activities net position in the amount of \$1,262.

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

**NOTE 20 – SPECIAL ITEM**

The City made the decision to change to a full time fire department rather than having a volunteer department. As a result, the Maplewood Firefighters Relief Association was no longer needed. Articles of dissolution were filed with the Office of the Secretary of State of Minnesota. This dissolution distributed the pension assets to members of the Relief Association, with the remaining funds being contributed to the City. The City reported the net pension asset and related deferred inflows and outflows related to the fire relief in accordance with GASB 68. As a result, the net pension asset and associated deferred outflows and deferred inflows of resources were removed in 2019, resulting in a decrease in net position for governmental activities on the statement of activities totaling \$1,809,088.

**NOTE 21 – SUBSEQUENT EVENT**

On March 13, 2020, a national emergency was declared for the COVID-19 outbreak in the United States of America. This event affects the economy and financial markets. The extent of the impact on the City may be both direct and indirect and will vary based on the duration of the outbreak and various other factors. An estimate of the financial effect on the City's financial statements at December 31, 2019, cannot be determined at this time.

**NOTE 22 – NEW STANDARDS ISSUED BUT NOT YET IMPLEMENTED**

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

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. This statement will be effective for the year ending December 31, 2021.



**REQUIRED SUPPLEMENTARY INFORMATION**

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2019**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
<b>Revenues</b>				
General property taxes	\$ 16,138,910	\$ 16,138,910	\$ 15,980,159	\$ (158,751)
Licenses and permits	1,332,000	1,332,000	1,444,503	112,503
Special assessments	-	-	101	101
Intergovernmental				
Local government aid	83,930	120,000	120,000	-
Fire aid	118,000	221,016	204,859	(16,157)
Police aid	461,000	461,000	563,765	102,765
Federal grants	45,000	45,000	87,302	42,302
Other grants and aids	350,000	373,000	480,131	107,131
Total intergovernmental revenue	1,057,930	1,220,016	1,456,057	236,041
Charges for services				
General government	704,500	704,500	758,061	53,561
Public safety	73,800	73,800	34,882	(38,918)
Public works	3,500	3,500	3,910	410
Parks and recreation	18,200	18,200	16,552	(1,648)
Community development	370,300	370,300	293,320	(76,980)
Total charges for services	1,170,300	1,170,300	1,106,725	(63,575)
Fines and forfeits	180,000	180,000	163,016	(16,984)
Investment income	50,000	50,914	311,788	260,874
Miscellaneous				
Contributions and donations	2,000	2,000	7,424	5,424
Rent	1,300	1,300	2,281	981
Other	80,200	80,200	51,968	(28,232)
Total miscellaneous	83,500	83,500	61,673	(21,827)
Total revenues	20,012,640	20,175,640	20,524,022	348,382
<b>Expenditures</b>				
General government				
Administration	1,777,530	1,760,530	1,700,712	(59,818)
Finance	1,300,990	1,323,990	1,276,949	(47,041)
Legislative	162,140	162,140	149,140	(13,000)
Total general government	3,240,660	3,246,660	3,126,801	(119,859)
Public safety				
Police	9,666,850	9,666,850	9,282,587	(384,263)
Fire	2,247,350	2,282,350	2,259,575	(22,775)
Total public safety	11,914,200	11,949,200	11,542,162	(407,038)

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances -**  
**Budget and Actual - General Fund**  
**Year Ended December 31, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures (Continued)</b>				
Public works				
Administration	\$ 307,930	\$ 333,930	\$ 313,512	\$ (20,418)
Streets and alleys	834,210	834,210	777,642	(56,568)
Engineering	646,270	646,270	612,759	(33,511)
Snow and ice removal	719,150	815,150	799,109	(16,041)
Transit operations	932,260	932,260	916,827	(15,433)
Building operations	626,490	626,490	577,724	(48,766)
Total public works	<u>4,066,310</u>	<u>4,188,310</u>	<u>3,997,573</u>	<u>(190,737)</u>
Parks and recreation				
Park administration	265,750	265,750	241,075	(24,675)
Park maintenance	292,040	292,040	283,222	(8,818)
Total parks and recreation	<u>557,790</u>	<u>557,790</u>	<u>524,297</u>	<u>(33,493)</u>
Community development	<u>1,394,050</u>	<u>1,394,050</u>	<u>1,317,755</u>	<u>(76,295)</u>
Total expenditures	<u>21,173,010</u>	<u>21,336,010</u>	<u>20,508,588</u>	<u>(827,422)</u>
Excess of revenues over (under) expenditures	(1,160,370)	(1,160,370)	15,434	1,175,804
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,360,370	1,360,370	1,387,670	27,300
Transfers out	-	-	(60,578)	(60,578)
Proceeds from sale of capital asset	-	-	321	321
Total other financing sources (uses)	<u>1,360,370</u>	<u>1,360,370</u>	<u>1,327,413</u>	<u>(32,957)</u>
Net change in fund balances	<u>\$ 200,000</u>	<u>\$ 200,000</u>	1,342,847	<u>\$ 1,142,847</u>
<b>Fund Balances</b>				
Beginning of year			<u>8,806,237</u>	
End of year			<u>\$ 10,149,084</u>	

**City of Maplewood**  
**Schedule of Changes in Total OPEB Liability**  
**and Related Ratios**

	<u>12/31/17</u>	<u>12/31/18</u>	<u>12/31/19</u>
Total OPEB Liability			
Service cost	\$ 143,525	\$ 161,353	\$ 118,889
Interest	80,865	87,160	83,798
Differences between expected and actual experience	-	-	316,687
Changes of assumptions	-	95,706	(509,838)
Changes of benefit terms	-	-	-
Benefit payments	(105,010)	(47,549)	(64,744)
Other changes	-	-	-
Net change in total OPEB liability	<u>119,380</u>	<u>296,670</u>	<u>(55,208)</u>
Beginning of year	<u>2,036,516</u>	<u>2,155,896</u>	<u>2,452,566</u>
End of year	<u>\$ 2,155,896</u>	<u>\$ 2,452,566</u>	<u>\$ 2,397,358</u>
Covered payroll	\$ 11,439,056	\$ 11,782,228	\$ 12,260,663
Total OPEB liability as a percentage of covered payroll	18.85%	20.82%	19.55%

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

**City of Maplewood  
Schedule of City's Proportionate Share  
of Net Pension Liability  
General Employees Retirement Fund  
Last Ten Years**

For Fiscal Year Ended June 30,	City's Proportionate Share (Percentage) of the Net Pension Liability (Asset)	City's Proportionate Share (Amount) of the Net Pension Liability (Asset)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with the City	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with the City	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.1134%	\$ 5,876,977	\$ -	\$ 5,876,977	\$ 6,552,187	89.69%	78.19%
2016	0.1067%	8,663,511	113,115	8,776,626	6,618,947	130.89%	68.91%
2017	0.1053%	6,722,283	84,525	6,806,808	6,783,507	99.10%	75.90%
2018	0.0985%	5,464,376	179,363	5,643,739	6,622,947	82.51%	79.53%
2019	0.0968%	5,351,855	166,326	5,518,181	6,849,787	78.13%	80.23%

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 Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	0.6780%	\$ 7,703,667	\$ 6,041,580	127.51%	86.61%
2016	0.6570%	26,366,553	6,329,895	416.54%	63.88%
2017	0.6720%	9,012,320	6,902,148	130.57%	85.43%
2018	0.6754%	7,138,282	7,118,302	100.28%	88.84%
2019	0.7310%	7,683,540	7,889,389	97.39%	89.26%

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

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

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 491,414	\$ 491,414	\$ -	\$ 6,552,187	7.5%
2016	504,776	504,776	-	6,730,347	7.5%
2017	481,830	481,830	-	6,424,400	7.5%
2018	511,996	511,996	-	6,826,613	7.5%
2019	520,443	520,443	-	6,939,240	7.5%

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

**Schedule of City Contributions  
Public Employees Police and Fire Retirement Fund  
Last Ten Years**

Fiscal Year Ending December 31,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 978,736	\$ 978,736	\$ -	\$ 6,041,580	16.20%
2016	1,051,846	1,051,846	-	6,492,877	16.20%
2017	1,113,654	1,113,654	-	6,874,407	16.20%
2018	1,191,914	1,191,914	-	7,357,494	16.20%
2019	1,357,690	1,357,690	-	8,009,971	16.95%

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

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

**BUDGETS**

The General Fund and Special Revenue Fund budgets are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level for all funds.

**GENERAL EMPLOYEES FUND**

**2019 Changes**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

**2018 Changes**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**2017 Changes**

Changes in Actuarial Assumptions

- The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

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

**GENERAL EMPLOYEES FUND (CONTINUED)**

**2017 Changes (Continued)**

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

**2016 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**2015 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

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

**POLICE AND FIRE FUND**

**2019 Changes**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

**2018 Changes**

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2016 to MP-2017.

Changes in Plan Provisions

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048, was added to the existing \$9.0 million state contribution.
- New annual state aid will equal \$4.5 million in fiscal years 2019 and 2020, and \$9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019, and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019, and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

**2017 Changes**

Changes in Actuarial Assumptions

- Assumed salary increases were changed as recommended in the June 30, 2016, experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The CSA load was 30% for vested and non-vested deferred members. The CSA has been changed to 33% for vested members and 2% for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65% to 60%.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.

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

**POLICE AND FIRE FUND (CONTINUED)**

**2017 Changes (Continued)**

Changes in Actuarial Assumptions (Continued)

- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1% for all years to 1% per year through 2064 and 2.5% thereafter.
- The single discount rate was changed from 5.6% per annum to 7.5% per annum.

**2016 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**2015 Changes**

Changes in Actuarial Assumptions

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2037 and 2.5% per year thereafter.

Changes in Plan Provisions

- The post-retirement benefit increase to be paid after attainment of the 90% funding threshold was changed, from inflation up to 2.5%, to a fixed rate of 2.5%.

**POST EMPLOYMENT HEALTHCARE PLAN**

**2019 Changes**

Changes in Actuarial Assumptions

- The discount rate was changed from 3.30% to 3.80% at January 1, 2019.
- The retiree plan participation percentage was changed from 75% to 60%.
- The retirement and withdrawal tables for Police and Fire Personnel were updated.
- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).

**2018 Changes**

Changes in Actuarial Assumptions

- The discount rate was changed from 3.80% to 3.30% at January 1, 2018.

**SUPPLEMENTARY INFORMATION**



**City of Maplewood  
Nonmajor Governmental Funds**

**Special Revenue Funds**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes.

**Capital Projects Funds**

The Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).



**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Governmental Funds  
December 31, 2019**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Assets</b>			
Cash and investments	\$ 713,764	\$ 6,770,246	\$ 7,484,010
Cash with fiscal agent	-	52,531	52,531
Accrued interest receivable	1,972	19,316	21,288
Due from other governments	4,484	49,703	54,187
Accounts receivable	169,092	358,266	527,358
Due from other funds	360,271	1,846,730	2,207,001
Property taxes receivable			
Delinquent	3,845	9,743	13,588
Due from Ramsey County	3,979	9,776	13,755
Special assessments receivable			
Special deferred - county	-	18,448	18,448
Due from Ramsey County	-	1,282	1,282
Prepaid items	1,000	-	1,000
Land held for resale	1,000,447	-	1,000,447
Total assets	\$ 2,258,854	\$ 9,136,041	\$ 11,394,895
<b>Liabilities</b>			
Accounts payable	\$ 23,791	\$ 835,781	\$ 859,572
Due to other governments	3,259	25	3,284
Contracts payable	-	120,465	120,465
Deposits payable	80,998	232,674	313,672
Salaries and benefits payable	7,127	871	7,998
Due to other funds	360,271	486,057	846,328
Advance payable	904,472	-	904,472
Unearned revenue	5,235	-	5,235
Total liabilities	1,385,153	1,675,873	3,061,026
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - taxes and assessments	3,845	28,191	32,036
<b>Fund Balances</b>			
Restricted	83,616	3,041,635	3,125,251
Committed	1,139,386	-	1,139,386
Assigned	-	4,978,118	4,978,118
Unassigned	(353,146)	(587,776)	(940,922)
Total fund balances	869,856	7,431,977	8,301,833
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,258,854	\$ 9,136,041	\$ 11,394,895



**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Nonmajor Governmental Funds**  
**Year Ended December 31, 2019**

	Special Revenue	Capital Projects	Total Nonmajor Governmental Funds
<b>Revenues</b>			
General property taxes	\$ 296,309	\$ 713,397	\$ 1,009,706
Tax increment collections	-	1,798,193	1,798,193
Miscellaneous taxes	692,222	1,233,098	1,925,320
Licenses and permits	-	12,191	12,191
Intergovernmental	508,556	390,882	899,438
Special assessments	-	6,757	6,757
Charges for services	356,049	657,182	1,013,231
Fines and forfeitures	8,153	-	8,153
Investment income	28,146	298,976	327,122
Miscellaneous			
Contributions and donations	1,000	-	1,000
Rent	122,916	12,854	135,770
Other	483,585	19,397	502,982
Total revenues	<u>2,496,936</u>	<u>5,142,927</u>	<u>7,639,863</u>
<b>Expenditures</b>			
<b>Current</b>			
Community development	129,020	54,176	183,196
Administration	566,189	45,091	611,280
Fire	60,549	13,296	73,845
Legislative	26,912	-	26,912
Parks and recreation	683,600	34,450	718,050
Police	6,259	24,442	30,701
Public works	11,268	219,294	230,562
Debt service			
TIF developer payments	-	3,245,988	3,245,988
Capital outlay			
Administration	-	90,593	90,593
Parks and recreation	14,597	1,492,181	1,506,778
Police	67,698	730,388	798,086
Total expenditures	<u>1,566,092</u>	<u>5,949,899</u>	<u>7,515,991</u>
Excess of revenues over (under) expenditures	930,844	(806,972)	123,872
<b>Other Financing Sources (Uses)</b>			
Proceeds from sale of capital assets	5,704	49,586	55,290
Proceeds from capital leases	-	720,000	720,000
Transfers in	60,578	365,199	425,777
Transfers out	(75,320)	(2,768,725)	(2,844,045)
Total other financing sources (uses)	<u>(9,038)</u>	<u>(1,633,940)</u>	<u>(1,642,978)</u>
Net change in fund balances	921,806	(2,440,912)	(1,519,106)
<b>Fund Balances</b>			
Beginning of year, as previously stated	(51,950)	9,871,627	9,819,677
Change in accounting principle (Note 19)	-	1,262	1,262
Beginning of year, as restated	<u>(51,950)</u>	<u>9,872,889</u>	<u>9,820,939</u>
End of year	<u>\$ 869,856</u>	<u>\$ 7,431,977</u>	<u>\$ 8,301,833</u>



**City of Maplewood**  
**Nonmajor Special Revenue Funds**

The Special Revenue Funds account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. The City of Maplewood had the following Special Revenue Funds:

**Charitable Gambling Tax Fund**

Accounts for the use of charitable gambling tax revenue. This tax became effective September 10, 1990, and is assessed at a rate of 10% of the net receipts that charitable organizations receive from lawful gambling. The tax revenue cannot be expended for general municipal purposes but must be earmarked for charitable purposes.

**Maplewood Area EDA Fund**

Accounts for funds to be used for development within the City.

**Police Services Fund**

Accounts for money that is legally restricted for police services. Most of the fund revenues are from confiscated money that is split between the City, County, and State.

**Recreation Programs Fund**

Accounts for revenues and expenditures related to recreation programs.

**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.

**Fire Training Facility - Operations**

Accounts for revenue and expenditures related to fire training facility operations.

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Special Revenue Funds  
December 31, 2019**

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	206 Recreation Programs
<b>Assets</b>				
Cash and investments	\$ 19,462	\$ -	\$ 114,569	\$ 316
Accrued interest receivable	55	-	264	-
Due from other governments	-	-	-	2,451
Accounts receivable	3,843	-	-	7,056
Due from other funds	-	-	-	-
Property taxes receivable				
Delinquent	-	1,261	-	2,584
Due from Ramsey County	-	1,334	-	2,645
Prepaid items	-	-	-	-
Land held for resale	-	1,000,447	-	-
	<u>23,360</u>	<u>1,003,042</u>	<u>114,833</u>	<u>15,052</u>
Total assets	<u>\$ 23,360</u>	<u>\$ 1,003,042</u>	<u>\$ 114,833</u>	<u>\$ 15,052</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ 9,508
Deposits payable	-	-	80,998	-
Due to other governments	1,560	248	-	-
Salaries payable	-	-	-	4,045
Due to other funds	-	13,445	-	346,826
Advance payable	-	904,472	-	-
Unearned revenue	-	-	-	5,235
Total liabilities	<u>1,560</u>	<u>918,165</u>	<u>80,998</u>	<u>365,614</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	1,261	-	2,584
<b>Fund Balances</b>				
Restricted	-	83,616	-	-
Committed	21,800	-	33,835	-
Unassigned	-	-	-	(353,146)
Total fund balances	<u>21,800</u>	<u>83,616</u>	<u>33,835</u>	<u>(353,146)</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 23,360</u>	<u>\$ 1,003,042</u>	<u>\$ 114,833</u>	<u>\$ 15,052</u>

Special Revenue

219 Tree Preservation Fund	222 Cable Television	211 Fire Training Facility - Operations	Total
\$ 76,582	\$ 453,622	\$ 49,213	\$ 713,764
218	1,295	140	1,972
-	21	2,012	4,484
11,189	147,004	-	169,092
-	360,271	-	360,271
-	-	-	3,845
-	-	-	3,979
-	1,000	-	1,000
-	-	-	1,000,447
<u>\$ 87,989</u>	<u>\$ 963,213</u>	<u>\$ 51,365</u>	<u>\$ 2,258,854</u>
\$ 11,189	\$ 2,264	\$ 830	\$ 23,791
-	-	-	80,998
-	-	1,451	3,259
-	3,082	-	7,127
-	-	-	360,271
-	-	-	904,472
-	-	-	5,235
<u>11,189</u>	<u>5,346</u>	<u>2,281</u>	<u>1,385,153</u>
-	-	-	3,845
-	-	-	83,616
76,800	957,867	49,084	1,139,386
-	-	-	(353,146)
<u>76,800</u>	<u>957,867</u>	<u>49,084</u>	<u>869,856</u>
<u>\$ 87,989</u>	<u>\$ 963,213</u>	<u>\$ 51,365</u>	<u>\$ 2,258,854</u>

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Special Revenue Funds**  
**Year Ended December 31, 2019**

	Special Revenue			
	205 Charitable Gambling Tax	280 Maplewood Area EDA	208 Police Services	206 Recreation Programs
<b>Revenues</b>				
Taxes				
General property taxes	\$ -	\$ 98,795	\$ -	\$ 197,514
Miscellaneous taxes	26,921	-	-	-
Intergovernmental	-	100,000	-	-
Charges for services	-	-	-	327,340
Fines and forfeitures	-	-	8,153	-
Investment income	-	-	1,629	-
Miscellaneous				
Contributions and donations	-	-	1,000	-
Rent	-	-	-	33,340
Other	-	102,000	-	5,154
Total revenues	<u>26,921</u>	<u>300,795</u>	<u>10,782</u>	<u>563,348</u>
<b>Expenditures</b>				
Current				
Administration	-	-	-	-
Community development	-	129,020	-	-
Fire	-	-	-	-
Legislative	26,912	-	-	-
Parks and recreation	-	-	-	663,122
Police	-	-	-	-
Public works	-	-	-	-
Capital outlay				
Parks and recreation	-	-	-	-
Police	-	-	-	-
Total expenditures	<u>26,912</u>	<u>129,020</u>	<u>-</u>	<u>663,122</u>
Excess of revenues over (under) expenditures	9	171,775	10,782	(99,774)
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	-	-	5,704	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>5,704</u>	<u>-</u>
Net change in fund balances	9	171,775	16,486	(99,774)
<b>Fund Balances</b>				
Beginning of year	<u>21,791</u>	<u>(88,159)</u>	<u>17,349</u>	<u>(253,372)</u>
End of year	<u>\$ 21,800</u>	<u>\$ 83,616</u>	<u>\$ 33,835</u>	<u>\$ (353,146)</u>

Special Revenue

219 Tree Preservation Fund	298 State Grants	299 Federal Grants	222 Cable Television	211 Fire Training Facility - Operations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,309
-	-	-	665,301	-	692,222
-	385,919	22,637	-	-	508,556
-	-	-	28,709	-	356,049
-	-	-	-	-	8,153
2,163	-	-	23,008	1,346	28,146
-	-	-	-	-	1,000
-	-	-	-	89,576	122,916
26,708	-	-	349,003	720	483,585
<u>28,871</u>	<u>385,919</u>	<u>22,637</u>	<u>1,066,021</u>	<u>91,642</u>	<u>2,496,936</u>
-	-	-	566,189	-	566,189
-	-	-	-	-	129,020
-	-	-	-	60,549	60,549
-	-	-	-	-	26,912
-	20,478	-	-	-	683,600
-	-	6,259	-	-	6,259
11,268	-	-	-	-	11,268
-	14,597	-	-	-	14,597
-	-	67,698	-	-	67,698
<u>11,268</u>	<u>35,075</u>	<u>73,957</u>	<u>566,189</u>	<u>60,549</u>	<u>1,566,092</u>
17,603	350,844	(51,320)	499,832	31,093	930,844
-	-	-	-	-	5,704
-	-	60,578	-	-	60,578
-	(39,320)	-	-	(36,000)	(75,320)
<u>-</u>	<u>(39,320)</u>	<u>60,578</u>	<u>-</u>	<u>(36,000)</u>	<u>(9,038)</u>
17,603	311,524	9,258	499,832	(4,907)	921,806
<u>59,197</u>	<u>(311,524)</u>	<u>(9,258)</u>	<u>458,035</u>	<u>53,991</u>	<u>(51,950)</u>
<u>\$ 76,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 957,867</u>	<u>\$ 49,084</u>	<u>\$ 869,856</u>

## **City of Maplewood Nonmajor Capital Projects Funds**

The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds. The City of Maplewood had the following Capital Project Funds:

### **General Building Replacement Fund**

Established to account for expenditures for building replacement.

### **Community Center Building Improvements Fund**

Established to account for expenditures related to the maintenance and capital needs of the Community Center.

### **Capital Improvement Projects Fund**

Established to finance major capital outlay expenditures that individually cost in excess of \$50,000 and that cannot be easily financed by alternative sources. Property taxes are levied periodically for this fund.

### **Police Vehicles and Equipment Fund**

Established to account for expenditures for police vehicles and equipment.

### **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.

### **Park Development Fund**

Accounts for the use of park availability charges, grants, and tax revenues which are dedicated for the acquisition and improvement of City parks. Park availability charges are levied against all new building constructed.

### **Public Safety Training Facility Fund**

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

### **Street Use Revitalization Fund**

Accounts for revenues from gas utility franchise fees that have been set aside by the City Council to fund mill-and-overlay and street reclamation projects.

### **Right-of-Way Fund**

Accounts for the accumulation of funds received for degradation of City streets and right-of-ways. The funds are used for repairs.

**City of Maplewood**  
**Nonmajor Capital Projects Funds**

**Tax Increment Funds**

Accounts for the expenditures financed by the tax increment revenue from nine 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.

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2019**

	Capital Projects		
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects
<b>Assets</b>			
Cash and investments	\$ 392,340	\$ 162,146	\$ 291,680
Cash with fiscal agent	-	-	-
Accounts receivable	-	675	-
Interest receivable	1,119	462	832
Due from other governments	-	-	-
Due from other funds	-	-	-
Property taxes receivable			
Delinquent	30	3,165	3,233
Due from Ramsey County	10	2,839	-
Special assessments receivable			
Special deferred - county	-	-	-
Due from Ramsey County	-	-	-
Total assets	<u>\$ 393,499</u>	<u>\$ 169,287</u>	<u>\$ 295,745</u>
<b>Liabilities</b>			
Due to other funds	\$ -	\$ -	\$ -
Accounts payable	14,660	64,856	-
Due to other governments	-	-	-
Contracts payable	539	-	1,000
Salaries and benefits payable	-	-	-
Deposits payable	-	-	226,574
Total liabilities	<u>15,199</u>	<u>64,856</u>	<u>227,574</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue - taxes and assessments	30	3,165	3,233
<b>Fund Balances</b>			
Restricted	-	101,266	-
Assigned	378,270	-	64,938
Unassigned	-	-	-
Total fund balances	<u>378,270</u>	<u>101,266</u>	<u>64,938</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 393,499</u>	<u>\$ 169,287</u>	<u>\$ 295,745</u>

Capital Projects

406 Police Vehicles and Equipment	432 Fire Station Fund	433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	499 Street Use Revitalization Fund	409 Right-of- Way
\$ 259,416	\$ 721,137	\$ 11,720	\$ 1,761,643	\$ -	\$ 531,907	\$ 86,962
52,531	-	-	-	-	-	-
45,369	-	-	-	-	308,817	3,405
740	2,058	33	5,027	-	1,520	248
-	-	-	118	697	-	100
-	1,360,673	-	-	-	-	-
3,315	-	-	-	-	-	-
3,213	-	-	10	-	-	-
-	-	-	-	-	18,448	-
-	-	-	-	-	1,282	-
<u>\$ 364,584</u>	<u>\$ 2,083,868</u>	<u>\$ 11,753</u>	<u>\$ 1,766,798</u>	<u>\$ 697</u>	<u>\$ 861,974</u>	<u>\$ 90,715</u>
\$ -	\$ -	\$ -	\$ -	\$ 287,834	\$ -	\$ -
44,729	4,409	-	62,191	-	-	-
-	-	-	-	-	25	-
-	-	-	118,926	-	-	-
-	-	-	-	-	-	-
-	-	6,100	-	-	-	-
<u>44,729</u>	<u>4,409</u>	<u>6,100</u>	<u>181,117</u>	<u>287,834</u>	<u>25</u>	<u>-</u>
<u>3,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,448</u>	<u>-</u>
-	-	5,653	1,585,681	-	-	-
316,540	2,079,459	-	-	-	843,501	90,715
-	-	-	-	(287,137)	-	-
<u>316,540</u>	<u>2,079,459</u>	<u>5,653</u>	<u>1,585,681</u>	<u>(287,137)</u>	<u>843,501</u>	<u>90,715</u>
<u>\$ 364,584</u>	<u>\$ 2,083,868</u>	<u>\$ 11,753</u>	<u>\$ 1,766,798</u>	<u>\$ 697</u>	<u>\$ 861,974</u>	<u>\$ 90,715</u>

Continued

**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2019**

	Capital Projects			
	443 Tax Increment Economic Development District 1-11	448 Tax Increment Econ. Development District 1-12	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5
<b>Assets</b>				
Cash and investments	\$ -	\$ 789,641	\$ 199,089	\$ 161,857
Cash with fiscal agent	-	-	-	-
Accounts receivable	-	-	-	-
Interest receivable	-	2,253	568	461
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Property taxes receivable				
Delinquent	-	-	-	-
Due from Ramsey County	-	-	-	-
Special assessments receivable				
Special deferred - county	-	-	-	-
Due from Ramsey County	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 791,894</u>	<u>\$ 199,657</u>	<u>\$ 162,318</u>
<b>Liabilities</b>				
Due to other funds	\$ 130,249	\$ -	\$ -	\$ -
Accounts payable	-	393,636	-	-
Due to other governments	-	-	-	-
Contracts payable	-	-	-	-
Salaries and benefits payable	-	-	-	-
Deposits payable	-	-	-	-
Total liabilities	<u>130,249</u>	<u>393,636</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	-	-	-	-
<b>Fund Balances</b>				
Restricted	-	398,258	199,657	162,318
Assigned	-	-	-	-
Unassigned	(130,249)	-	-	-
Total fund balances	<u>(130,249)</u>	<u>398,258</u>	<u>199,657</u>	<u>162,318</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ -</u>	<u>\$ 791,894</u>	<u>\$ 199,657</u>	<u>\$ 162,318</u>

Continued

Capital Projects

418 Tax Increment Housing 1-6	428 Tax Increment Housing 1-7	429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	408 Water Availability Charge North St. Paul District
\$ 434,993	\$ 13,353	\$ 124,121	\$ 159,428	\$ -	\$ 29,998
-	-	-	-	-	-
1,241	38	354	454	-	85
-	-	-	-	-	857
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,704	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 436,234</u>	<u>\$ 13,391</u>	<u>\$ 124,475</u>	<u>\$ 163,586</u>	<u>\$ -</u>	<u>\$ 30,940</u>
\$ -	\$ -	\$ -	\$ -	\$ 67,974	\$ -
-	9,925	41,117	97,842	102,416	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	9,925	41,117	97,842	170,390	-
-	-	-	-	-	-
-	-	-	-	-	-
436,234	3,466	83,358	65,744	-	-
-	-	-	-	-	30,940
-	-	-	-	(170,390)	-
<u>436,234</u>	<u>3,466</u>	<u>83,358</u>	<u>65,744</u>	<u>(170,390)</u>	<u>30,940</u>
<u>\$ 436,234</u>	<u>\$ 13,391</u>	<u>\$ 124,475</u>	<u>\$ 163,586</u>	<u>\$ -</u>	<u>\$ 30,940</u>

Continued



**City of Maplewood  
Combining Balance Sheet -  
Nonmajor Capital Projects Funds  
December 31, 2019**

	Capital Projects	
	407 Water Availability Charge St. Paul District	Total
<b>Assets</b>		
Cash and investments	\$ 638,815	\$ 6,770,246
Cash with fiscal agent	-	52,531
Accounts receivable	-	358,266
Interest receivable	1,823	19,316
Due from other governments	47,931	49,703
Due from other funds	486,057	1,846,730
Property taxes receivable		
Delinquent	-	9,743
Due from Ramsey County	-	9,776
Special assessments receivable		
Special deferred - county	-	18,448
Due from Ramsey County	-	1,282
Total assets	\$ 1,174,626	\$ 9,136,041
<b>Liabilities</b>		
Due to other funds	\$ -	\$ 486,057
Accounts payable	-	835,781
Due to other governments	-	25
Contracts payable	-	120,465
Salaries and benefits payable	871	871
Deposits payable	-	232,674
Total liabilities	871	1,675,873
<b>Deferred Inflows of Resources</b>		
Unavailable revenue - taxes and assessments	-	28,191
<b>Fund Balances</b>		
Restricted	-	3,041,635
Assigned	1,173,755	4,978,118
Unassigned	-	(587,776)
Total fund balances	1,173,755	7,431,977
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,174,626	\$ 9,136,041

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2019**

	Capital Projects			
	401 General Building Replacement Fund	402 Community Center Building Improvements	405 Capital Improvement Projects	406 Police Vehicles & Equipment
<b>Revenues</b>				
General property taxes	\$ 29	\$ 198,038	\$ 273,567	\$ 208,733
Tax increment collections	-	-	-	-
Miscellaneous taxes	-	-	-	-
Intergovernmental	370,682	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Trash cart fees	-	-	-	-
Investment income	5,609	11,897	1,759	3,037
Miscellaneous				
Rent	-	-	-	-
Other	-	8,099	-	7,023
Total revenues	<u>376,320</u>	<u>218,034</u>	<u>275,326</u>	<u>218,793</u>
<b>Expenditures</b>				
Current				
Community development	-	-	-	-
Administration	-	-	-	-
Fire	-	-	-	-
Parks and recreation	-	8,346	-	-
Police	-	-	-	24,442
Public works	-	-	-	-
Debt service				
TIF developer payments	-	-	-	-
Capital outlay				
Administration	90,593	-	-	-
Parks and recreation	-	286,770	147,532	-
Police	-	-	-	730,388
Total expenditures	<u>90,593</u>	<u>295,116</u>	<u>147,532</u>	<u>754,830</u>
Excess of revenues over (under) expenditures	285,727	(77,082)	127,794	(536,037)
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	16,281
Proceeds from capital leases	-	-	-	720,000
Transfers in	-	-	-	98,523
Transfers out	-	-	(100,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>834,804</u>
Net change in fund balances	285,727	(77,082)	27,794	298,767
<b>Fund Balances</b>				
Beginning of year, as previously stated	92,543	178,348	35,882	17,773
Change in accounting principle (Note 19)	-	-	1,262	-
Beginning of year, as restated	<u>92,543</u>	<u>178,348</u>	<u>37,144</u>	<u>17,773</u>
End of year	<u>\$ 378,270</u>	<u>\$ 101,266</u>	<u>\$ 64,938</u>	<u>\$ 316,540</u>

Capital Projects

432 Fire Station Fund	424 Fire Truck Replacement	433 Legacy Village Park Development	403 Park Development	440 Public Safety Training Facility Fund	499 Street Use Revitalization Fund	409 Right-of-Way	443 Tax Increment Economic Development District 1-11
\$ -	\$ 33,003	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	1,668
-	-	-	-	-	1,233,098	-	-
-	-	-	20,200	-	-	-	-
-	-	-	-	-	6,671	-	-
-	-	-	-	-	-	12,191	-
-	-	-	153,524	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
74,062	1,489	417	77,685	-	17,758	2,928	-
-	-	-	12,854	-	-	-	-
196	-	-	3,382	697	-	-	-
<u>74,258</u>	<u>34,492</u>	<u>417</u>	<u>267,672</u>	<u>697</u>	<u>1,257,527</u>	<u>15,119</u>	<u>1,668</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	659
13,296	-	-	-	-	-	-	-
-	-	-	26,104	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	87,326	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,057,879	-	-	-	-
-	-	-	-	-	-	-	-
<u>13,296</u>	<u>-</u>	<u>-</u>	<u>1,083,983</u>	<u>-</u>	<u>87,326</u>	<u>-</u>	<u>659</u>
60,962	34,492	417	(816,311)	697	1,170,201	15,119	1,009
-	33,000	-	305	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	36,000	21,423	-	21,903
-	(179,867)	-	-	-	(1,477,418)	-	-
-	<u>(146,867)</u>	<u>-</u>	<u>305</u>	<u>36,000</u>	<u>(1,455,995)</u>	<u>-</u>	<u>21,903</u>
60,962	(112,375)	417	(816,006)	36,697	(285,794)	15,119	22,912
2,018,497	112,375	5,236	2,401,687	(323,834)	1,129,295	75,596	(153,161)
-	-	-	-	-	-	-	-
<u>2,018,497</u>	<u>112,375</u>	<u>5,236</u>	<u>2,401,687</u>	<u>(323,834)</u>	<u>1,129,295</u>	<u>75,596</u>	<u>(153,161)</u>
<u>\$ 2,079,459</u>	<u>\$ -</u>	<u>\$ 5,653</u>	<u>\$ 1,585,681</u>	<u>\$ (287,137)</u>	<u>\$ 843,501</u>	<u>\$ 90,715</u>	<u>\$ (130,249)</u>

Continued

**City of Maplewood**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -**  
**Nonmajor Capital Projects Funds**  
**Year Ended December 31, 2019**

	Capital Projects			
	448 Tax Increment	416 Tax Increment Housing 1-4	417 Tax Increment Housing 1-5	418 Tax Increment Housing 1-6
	Econ. Development District 1-12			
	\$	\$	\$	\$
<b>Revenues</b>				
General property taxes	-	-	-	-
Tax increment collections	984,090	56,615	56,285	175,845
Miscellaneous taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special assessments	-	-	-	-
Licenses and permits	-	-	-	-
Charges for services				
Park availability charges	-	-	-	-
Water availability charges	-	-	-	-
Connection charges	-	-	-	-
Trash cart fees	-	-	-	-
Investment income	32,838	6,241	4,911	12,657
Miscellaneous				
Rent	-	-	-	-
Other	-	-	-	-
Total revenues	<u>1,016,928</u>	<u>62,856</u>	<u>61,196</u>	<u>188,502</u>
<b>Expenditures</b>				
Current				
Community development	13,038	-	-	-
Administration	684	10,152	12,162	11,682
Fire	-	-	-	-
Parks and recreation	-	-	-	-
Police	-	-	-	-
Public works	-	-	-	-
Debt service				
TIF developer payments	2,811,028	-	-	-
Capital outlay				
Administration	-	-	-	-
Parks and recreation	-	-	-	-
Police	-	-	-	-
Total expenditures	<u>2,824,750</u>	<u>10,152</u>	<u>12,162</u>	<u>11,682</u>
Excess of revenues over (under) expenditures	(1,807,822)	52,704	49,034	176,820
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	-	-
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(123,349)	(30,778)	(26,414)	(115,212)
Total other financing sources (uses)	<u>(123,349)</u>	<u>(30,778)</u>	<u>(26,414)</u>	<u>(115,212)</u>
Net change in fund balances	(1,931,171)	21,926	22,620	61,608
<b>Fund Balances</b>				
Beginning of year, as previously stated	2,329,429	177,731	139,698	374,626
Change in accounting principle (Note 19)	-	-	-	-
Beginning of year, as restated	<u>2,329,429</u>	<u>177,731</u>	<u>139,698</u>	<u>374,626</u>
End of year	<u>\$ 398,258</u>	<u>\$ 199,657</u>	<u>\$ 162,318</u>	<u>\$ 436,234</u>

Continued

Capital Projects

428 Tax Increment Housing 1-7	429 Tax Increment Housing 1-8	441 Tax Increment Housing 1-10	449 Tax Increment District 1-13	404 Trash Cart Replacement Fund	408 Water Availability Charge North St. Paul District	407 Water Availability Charge St. Paul District	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,397
21,116	91,370	217,421	193,783	-	-	-	1,798,193
-	-	-	-	-	-	-	1,233,098
-	-	-	-	-	-	-	390,882
-	-	-	-	86	-	-	6,757
-	-	-	-	-	-	-	12,191
-	-	-	-	-	-	-	153,524
-	-	-	-	-	11,853	397,077	408,930
-	-	-	-	-	-	54,150	54,150
-	-	-	-	40,578	-	-	40,578
164	3,252	2,963	-	-	879	38,430	298,976
-	-	-	-	-	-	-	12,854
-	-	-	-	-	-	-	19,397
<u>21,280</u>	<u>94,622</u>	<u>220,384</u>	<u>193,783</u>	<u>40,664</u>	<u>12,732</u>	<u>489,657</u>	<u>5,142,927</u>
-	-	-	-	41,138	-	-	54,176
757	1,882	3,533	3,580	-	-	-	45,091
-	-	-	-	-	-	-	13,296
-	-	-	-	-	-	-	34,450
-	-	-	-	-	-	-	24,442
-	-	-	-	-	1,473	130,495	219,294
12,013	82,233	195,682	145,032	-	-	-	3,245,988
-	-	-	-	-	-	-	90,593
-	-	-	-	-	-	-	1,492,181
-	-	-	-	-	-	-	730,388
<u>12,770</u>	<u>84,115</u>	<u>199,215</u>	<u>148,612</u>	<u>41,138</u>	<u>1,473</u>	<u>130,495</u>	<u>5,949,899</u>
8,510	10,507	21,169	45,171	(474)	11,259	359,162	(806,972)
-	-	-	-	-	-	-	49,586
-	-	-	-	-	-	-	720,000
-	-	-	-	187,350	-	-	365,199
-	-	-	(78,540)	(123,209)	-	(513,938)	(2,768,725)
-	-	-	(78,540)	64,141	-	(513,938)	(1,633,940)
8,510	10,507	21,169	(33,369)	63,667	11,259	(154,776)	(2,440,912)
(5,044)	72,851	44,575	(137,021)	(63,667)	19,681	1,328,531	9,871,627
-	-	-	-	-	-	-	1,262
<u>(5,044)</u>	<u>72,851</u>	<u>44,575</u>	<u>(137,021)</u>	<u>(63,667)</u>	<u>19,681</u>	<u>1,328,531</u>	<u>9,872,889</u>
\$ 3,466	\$ 83,358	\$ 65,744	\$ (170,390)	\$ -	\$ 30,940	\$ 1,173,755	\$ 7,431,977



**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Charitable Gambling Tax**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Charitable gambling taxes	\$ 25,000	\$ 25,000	\$ 26,921	\$ 1,921
<b>Expenditures</b>				
Current				
Legislative	30,000	30,000	26,912	(3,088)
Excess of revenues over (under) expenditures	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	9	<u>\$ 5,009</u>
<b>Fund Balances</b>				
Beginning of year			<u>21,791</u>	
End of year			<u>\$ 21,800</u>	

**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, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual	
<b>Revenues</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 98,795	\$ (1,205)
Intergovernmental	-	100,000	100,000	-
Other	-	-	102,000	102,000
Total revenues	<u>100,000</u>	<u>200,000</u>	<u>300,795</u>	<u>100,795</u>
<b>Expenditures</b>				
Current				
Community Development	<u>2,127,560</u>	<u>2,127,560</u>	<u>129,020</u>	<u>(1,998,540)</u>
Excess of revenues over (under) expenditures	(2,027,560)	(1,927,560)	171,775	2,099,335
<b>Other Financing Sources</b>				
Transfers in	<u>2,000,000</u>	-	-	-
Net change in fund balances	<u>\$ (27,560)</u>	<u>\$ (1,927,560)</u>	171,775	<u>\$ 2,099,335</u>
<b>Fund Balances</b>				
Beginning of year			<u>(88,159)</u>	
End of year			<u>\$ 83,616</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, 2019**

	2019			Variance With Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Fines and forfeitures	\$ 18,000	\$ 18,000	\$ 8,153	\$ (9,847)
Investment income	500	500	1,629	1,129
Contributions and donations	-	-	1,000	1,000
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>10,782</u>	<u>(7,718)</u>
<b>Expenditures</b>				
Current				
Police	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Excess of revenues over expenditures	8,500	8,500	10,782	2,282
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>5,704</u>	<u>5,704</u>
Net change in fund balances	<u>\$ 8,500</u>	<u>\$ 8,500</u>	16,486	<u>\$ 7,986</u>
<b>Fund Balances</b>				
Beginning of year			<u>17,349</u>	
End of year			<u>\$ 33,835</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, 2019**

	2019			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
<b>Revenues</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 197,514	\$ (2,486)
Charges for services	320,000	320,000	327,340	7,340
Miscellaneous	48,000	48,000	38,494	(9,506)
Total revenues	568,000	568,000	563,348	(4,652)
<b>Expenditures</b>				
Current				
Parks and recreation	763,200	763,200	663,122	(100,078)
Excess of revenues over (under) expenditures	\$ (195,200)	\$ (195,200)	(99,774)	\$ 95,426
<b>Fund Balances</b>				
Beginning of year			(253,372)	
End of year			\$ (353,146)	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Tree Preservation**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 500	\$ 500	\$ 2,163	\$ 1,663
Miscellaneous	5,000	5,000	26,708	21,708
Total revenues	5,500	5,500	28,871	23,371
<b>Expenditures</b>				
Current				
Public works	10,000	10,000	11,268	1,268
Excess of revenues over (under) expenditures	\$ (4,500)	\$ (4,500)	17,603	\$ 22,103
<b>Fund Balances</b>				
Beginning of year			59,197	
End of year			\$ 76,800	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Cable Television**  
**Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Miscellaneous taxes	\$ 850,000	\$ 850,000	\$ 665,301	\$ (184,699)
Charges for services	10,000	10,000	28,709	18,709
Investment income	3,000	3,000	23,008	20,008
Miscellaneous	2,000	2,000	349,003	347,003
Total revenues	865,000	865,000	1,066,021	201,021
<b>Expenditures</b>				
Current				
Administration	646,330	646,330	566,189	(80,141)
Capital outlay				
Administration	30,000	30,000	-	(30,000)
Total expenditures	676,330	676,330	566,189	(110,141)
Excess of revenues over expenditures	\$ 188,670	\$ 188,670	499,832	\$ 311,162
<b>Fund Balances</b>				
Beginning of year			458,035	
End of year			\$ 957,867	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Special Revenue Fund - Fire Training Facility - Operations**  
**Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Investment income	\$ 1,000	\$ 1,000	\$ 1,346	\$ 346
Rent	66,000	66,000	89,576	23,576
Miscellaneous	1,000	1,000	720	(280)
Total revenues	68,000	68,000	91,642	23,642
<b>Expenditures</b>				
Current				
Fire	98,000	98,000	60,549	(37,451)
Excess of revenues over (under) expenditures	(30,000)	(30,000)	31,093	61,093
<b>Other Financing Uses</b>				
Transfers out	(36,000)	(36,000)	(36,000)	-
Net change in fund balances	\$ (66,000)	\$ (66,000)	(4,907)	\$ 61,093
<b>Fund Balances</b>				
Beginning of year			53,991	
End of year			\$ 49,084	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Debt Service Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 4,945,700	\$ 4,945,700	\$ 4,879,241	\$ (66,459)
Special assessments	1,586,900	1,586,900	2,228,829	641,929
Intergovernmental	752,750	752,750	732,875	(19,875)
Investment income	42,230	42,230	147,425	105,195
Total revenues	<u>7,327,580</u>	<u>7,327,580</u>	<u>7,988,370</u>	<u>660,790</u>
<b>Expenditures</b>				
Current				
Finance	-	-	13,028	13,028
Debt service				
Principal retirement	8,530,210	8,530,210	8,530,204	(6)
Interest and other charges	1,758,310	1,758,310	1,857,978	99,668
Total expenditures	<u>10,288,520</u>	<u>10,288,520</u>	<u>10,401,210</u>	<u>112,690</u>
Excess of revenues (under) expenditures	(2,960,940)	(2,960,940)	(2,412,840)	548,100
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	6,769,990	4,569,990	4,475,000	(94,990)
Premium on debt issued	-	-	204,444	204,444
Transfers in	1,138,371	1,138,371	1,173,495	35,124
Transfers out	(6,769,990)	(4,575,000)	(4,578,315)	(3,315)
Total other financing sources (uses)	<u>1,138,371</u>	<u>1,133,361</u>	<u>1,274,624</u>	<u>141,263</u>
Net change in fund balances	<u>\$ (1,822,569)</u>	<u>\$ (1,827,579)</u>	(1,138,216)	<u>\$ 689,363</u>
<b>Fund Balances</b>				
Beginning of year			<u>9,468,956</u>	
End of year			<u>\$ 8,330,740</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual -**  
**Public Improvement Projects Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Intergovernmental	\$ 4,013,870	\$ 4,980,992	\$ 2,884,398	\$ (2,096,594)
Investment income	-	-	84,688	84,688
Miscellaneous	-	-	1,364,969	1,364,969
Total revenues	<u>4,013,870</u>	<u>4,980,992</u>	<u>4,334,055</u>	<u>(646,937)</u>
<b>Expenditures</b>				
Capital outlay				
Public works	11,182,000	11,182,000	10,935,561	(246,439)
Excess of revenues under expenditures	(7,168,130)	(6,201,008)	(6,601,506)	(400,498)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	4,669,990	-	-	-
Transfers in	3,320,110	7,719,564	7,791,183	71,619
Transfers out	-	-	(14,168)	(14,168)
Total other financing sources (uses)	<u>7,990,100</u>	<u>7,719,564</u>	<u>7,777,015</u>	<u>57,451</u>
Net change in fund balances	<u>\$ 821,970</u>	<u>\$ 1,518,556</u>	1,175,509	<u>\$ (343,047)</u>
<b>Fund Balances</b>				
Beginning of year			<u>404,589</u>	
End of year			<u>\$ 1,580,098</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - General Building Replacement Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ -	\$ -	\$ 29	\$ 29
Intergovernmental	-	370,682	370,682	-
Investment income	1,000	1,000	5,609	4,609
Total revenues	<u>1,000</u>	<u>371,682</u>	<u>376,320</u>	<u>4,638</u>
<b>Expenditures</b>				
Capital outlay				
Administration	-	-	90,593	90,593
Excess of revenues over (under) expenditures	<u>\$ 1,000</u>	<u>\$ 371,682</u>	285,727	<u>\$ (85,955)</u>
<b>Fund Balances</b>				
Beginning of year			<u>92,543</u>	
End of year			<u>\$ 378,270</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Capital Improvement Projects**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 280,000	\$ 280,000	\$ 273,567	\$ (6,433)
Investment income	5,000	5,000	1,759	(3,241)
Total revenues	<u>285,000</u>	<u>285,000</u>	<u>275,326</u>	<u>(9,674)</u>
<b>Expenditures</b>				
Capital outlay				
Parks and recreation	<u>280,000</u>	<u>280,000</u>	<u>147,532</u>	<u>(132,468)</u>
Excess of revenues over expenditures	5,000	5,000	127,794	122,794
<b>Other Financing Uses</b>				
Transfers out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (95,000)</u>	<u>\$ (95,000)</u>	27,794	<u>\$ 122,794</u>
<b>Fund Balances</b>				
Beginning of year, as previously stated			35,882	
Change in accounting principle			<u>1,262</u>	
Beginning of year, as restated			<u>37,144</u>	
End of year			<u>\$ 64,938</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Police Vehicles and Equipment**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Property taxes	\$ 185,000	\$ 185,000	\$ 208,733	\$ 23,733
Investment income	-	-	3,037	3,037
Miscellaneous	-	-	7,023	7,023
Total revenues	<u>185,000</u>	<u>185,000</u>	<u>218,793</u>	<u>33,793</u>
<b>Expenditures</b>				
Current				
Police	-	-	24,442	24,442
Capital outlay				
Police	185,000	185,000	730,388	545,388
Total expenditures	<u>185,000</u>	<u>185,000</u>	<u>754,830</u>	<u>569,830</u>
Excess of revenues under expenditures	-	-	(536,037)	(536,037)
<b>Other Financing Sources</b>				
Proceeds from sale of capital asset	-	-	16,281	16,281
Proceeds from capital leases	-	-	720,000	720,000
Transfers in	-	-	98,523	98,523
Total other financing sources	<u>-</u>	<u>-</u>	<u>834,804</u>	<u>834,804</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	298,767	<u>\$ 298,767</u>
<b>Fund Balances</b>				
Beginning of year			<u>17,773</u>	
End of year			<u>\$ 316,540</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Fire Station Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ 12,000	\$ 12,000	\$ 74,062	\$ 62,062
Miscellaneous	-	-	196	196
Total revenues	12,000	12,000	74,258	62,258
<b>Expenditures</b>				
Current				
Fire	-	-	13,296	13,296
Net change in fund balances	\$ 12,000	\$ 12,000	60,962	\$ 48,962
<b>Fund Balances</b>				
Beginning of year			2,018,497	
End of year			\$ 2,079,459	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Fire Truck Replacement**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ 60,000	\$ 60,000	\$ 33,003	\$ (26,997)
Investment income	7,000	7,000	1,489	(5,511)
Total revenues	<u>67,000</u>	<u>67,000</u>	<u>34,492</u>	<u>(32,508)</u>
<b>Expenditures</b>				
Capital outlay				
Fire	<u>34,000</u>	<u>34,000</u>	<u>-</u>	<u>(34,000)</u>
Excess of revenues over expenditures	33,000	33,000	34,492	1,492
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital asset	-	-	33,000	33,000
Transfers out	<u>(93,880)</u>	<u>(93,880)</u>	<u>(179,867)</u>	<u>(85,987)</u>
Total other financing sources (uses)	<u>(93,880)</u>	<u>(93,880)</u>	<u>(146,867)</u>	<u>(52,987)</u>
Net change in fund balances	<u>\$ (60,880)</u>	<u>\$ (60,880)</u>	(112,375)	<u>\$ (51,495)</u>
<b>Fund Balances</b>				
Beginning of year			<u>112,375</u>	
End of year			<u>\$ -</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Park Development**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
General property taxes	\$ -	\$ -	\$ 27	\$ 27
Intergovernmental	-	-	20,200	20,200
Charges for services				
Park availability charges	225,000	225,000	153,524	(71,476)
Investment income	15,000	15,000	77,685	62,685
Miscellaneous	2,000	2,000	16,236	14,236
Total revenues	<u>242,000</u>	<u>242,000</u>	<u>267,672</u>	<u>25,672</u>
<b>Expenditures</b>				
Current				
Parks and recreation	-	-	26,104	26,104
Capital outlay				
Parks and recreation	650,000	650,000	1,057,879	407,879
Total expenditures	<u>650,000</u>	<u>650,000</u>	<u>1,083,983</u>	<u>433,983</u>
Excess of revenues under expenditures	(408,000)	(408,000)	(816,311)	(408,311)
<b>Other Financing Sources</b>				
Proceeds from sale of capital asset	-	-	305	305
Net change in fund balances	<u>\$ (408,000)</u>	<u>\$ (408,000)</u>	(816,006)	<u>\$ (408,006)</u>
<b>Fund Balances</b>				
Beginning of year			<u>2,401,687</u>	
End of year			<u>\$ 1,585,681</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Public Safety Training Facility Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
<b>Revenues</b>				
Miscellaneous	\$ -	\$ -	\$ 697	\$ 697
<b>Other Financing Sources</b>				
Transfers in	36,000	36,000	36,000	-
Net change in fund balances	<u>\$ 36,000</u>	<u>\$ 36,000</u>	36,697	<u>\$ 697</u>
<b>Fund Balances</b>				
Beginning of year			(323,834)	
End of year			<u>\$ (287,137)</u>	

**Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual -  
Capital Projects Fund - Street Use Revitalization Fund  
Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Miscellaneous taxes	\$ 612,000	\$ 612,000	\$ 1,233,098	\$ 621,098
Special assessments	-	-	6,671	6,671
Investment income	10,000	10,000	17,758	7,758
Total revenues	622,000	622,000	1,257,527	635,527
<b>Expenditures</b>				
Current				
Public Works	-	-	87,326	87,326
Excess of revenues over expenditures	622,000	622,000	1,170,201	548,201
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	21,423	21,423
Transfers out	(736,710)	(941,113)	(1,477,418)	(536,305)
Total other financing sources (uses)	(736,710)	(941,113)	(1,455,995)	(514,882)
Net change in fund balances	\$ (114,710)	\$ (319,113)	(285,794)	\$ 33,319
<b>Fund Balances</b>				
Beginning of year			1,129,295	
End of year			\$ 843,501	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Right-of-Way**  
**Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Investment income	\$ 1,000	\$ 1,000	\$ 2,928	\$ 1,928
Licenses and permits	12,000	12,000	12,191	191
Total revenues	\$ 13,000	\$ 13,000	15,119	\$ 2,119
<b>Fund Balances</b>				
Beginning of year			75,596	
End of year			\$ 90,715	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Economic Development District 1-11**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 40,000	\$ 40,000	\$ 1,668	\$ (38,332)
<b>Expenditures</b>				
Current				
Administration	500	500	659	159
Excess of revenues over (under) expenditures	39,500	39,500	1,009	(38,491)
<b>Other Financing Sources</b>				
Transfers in	-	-	21,903	21,903
Net change in fund balances	<u>\$ 39,500</u>	<u>\$ 39,500</u>	22,912	<u>\$ (16,588)</u>
<b>Fund Balances</b>				
Beginning of year			(153,161)	
End of year			<u>\$ (130,249)</u>	



**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Economic Development District 1-12**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 1,000,000	\$ 1,000,000	\$ 984,090	\$ (15,910)
Investment income	20,000	20,000	32,838	12,838
Total revenues	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,016,928</u>	<u>(3,072)</u>
<b>Expenditures</b>				
Current				
Administration	500	500	684	184
Community development	4,500	4,500	13,038	8,538
Debt service				
TIF developer payments	160,000	160,000	2,811,028	2,651,028
Total expenditures	<u>165,000</u>	<u>165,000</u>	<u>2,824,750</u>	<u>2,659,750</u>
Excess of revenues over (under) expenditures	855,000	855,000	(1,807,822)	(2,662,822)
<b>Other Financing Uses</b>				
Transfers out	<u>(88,230)</u>	<u>(88,230)</u>	<u>(123,349)</u>	<u>(35,119)</u>
Net change in fund balances	<u>\$ 766,770</u>	<u>\$ 766,770</u>	(1,931,171)	<u>\$ (2,697,941)</u>
<b>Fund Balances</b>				
Beginning of year			<u>2,329,429</u>	
End of year			<u>\$ 398,258</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-4**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 100,000	\$ 100,000	\$ 56,615	\$ (43,385)
Investment income	2,000	2,000	6,241	4,241
Total revenues	102,000	102,000	62,856	(39,144)
<b>Expenditures</b>				
Current				
Administration	450	450	10,152	9,702
Excess of revenues over (under) expenditures	101,550	101,550	52,704	(48,846)
<b>Other Financing Uses</b>				
Transfers out	(23,480)	(23,480)	(30,778)	(7,298)
Net change in fund balances	\$ 78,070	\$ 78,070	21,926	\$ (56,144)
<b>Fund Balances</b>				
Beginning of year			177,731	
End of year			\$ 199,657	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-5**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 80,000	\$ 80,000	\$ 56,285	\$ (23,715)
Investment income	1,000	1,000	4,911	3,911
Total revenues	<u>81,000</u>	<u>81,000</u>	<u>61,196</u>	<u>(19,804)</u>
<b>Expenditures</b>				
Current				
Administration	<u>500</u>	<u>500</u>	<u>12,162</u>	<u>11,662</u>
Excess of revenues over (under) expenditures	80,500	80,500	49,034	(31,466)
<b>Other Financing Uses</b>				
Transfers out	<u>(19,110)</u>	<u>(19,110)</u>	<u>(26,414)</u>	<u>(7,304)</u>
Net change in fund balances	<u>\$ 61,390</u>	<u>\$ 61,390</u>	22,620	<u>\$ (38,770)</u>
<b>Fund Balances</b>				
Beginning of year			<u>139,698</u>	
End of year			<u>\$ 162,318</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**In Fund Balances - Budget And Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-6**  
**Year Ended December 31, 2019**

	2019			Variance with
	Original Budget	Final Budget	Actual Amounts	Final Budget - Over (Under)
<b>Revenues</b>				
Tax increments	\$ 170,000	\$ 170,000	\$ 175,845	\$ 5,845
Investment income	3,000	3,000	12,657	9,657
Total revenues	173,000	173,000	188,502	15,502
<b>Expenditures</b>				
Current				
Administration	450	450	11,682	11,232
Excess of revenues over expenditures	172,550	172,550	176,820	4,270
<b>Other Financing Uses</b>				
Transfers out	(107,910)	(107,910)	(115,212)	(7,302)
Net change in fund balances	\$ 64,640	\$ 64,640	61,608	\$ (3,032)
<b>Fund Balances</b>				
Beginning of year			374,626	
End of year			\$ 436,234	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-7**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 30,000	\$ 30,000	\$ 21,116	\$ (8,884)
Investment income	100	100	164	64
Total revenues	30,100	30,100	21,280	(8,820)
<b>Expenditures</b>				
Current				
Administration	1,000	1,000	757	(243)
Debt service				
TIF developer payments	21,000	21,000	12,013	(8,987)
Total expenditures	22,000	22,000	12,770	(9,230)
Excess of revenues over expenditures	\$ 8,100	\$ 8,100	8,510	\$ 410
<b>Fund Balances</b>				
Beginning of year			(5,044)	
End of year			\$ 3,466	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-8**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 85,000	\$ 85,000	\$ 91,370	\$ 6,370
Investment income	1,000	1,000	3,252	2,252
Total revenues	<u>86,000</u>	<u>86,000</u>	<u>94,622</u>	<u>8,622</u>
<b>Expenditures</b>				
Current				
Administration	1,600	1,600	1,882	282
Debt service				
TIF developer payments	84,000	84,000	82,233	(1,767)
Total expenditures	<u>85,600</u>	<u>85,600</u>	<u>84,115</u>	<u>(1,485)</u>
Excess of revenues over expenditures	<u>\$ 400</u>	<u>\$ 400</u>	10,507	<u>\$ 10,107</u>
<b>Fund Balances</b>				
Beginning of year			<u>72,851</u>	
End of year			<u>\$ 83,358</u>	

**Schedule of Revenues, Expenditures, and Changes  
in Fund Balances - Budget and Actual -  
Capital Projects Fund - Tax Increment Housing 1-10  
Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Tax increments	\$ 188,000	\$ 188,000	\$ 217,421	\$ 29,421
Investment income	300	300	2,963	2,663
Total revenues	188,300	188,300	220,384	32,084
<b>Expenditures</b>				
Current				
Administration	3,000	3,000	3,533	533
Debt service				
TIF developer payments	188,000	188,000	195,682	7,682
Total expenditures	191,000	191,000	199,215	8,215
Excess of revenues over (under) expenditures	\$ (2,700)	\$ (2,700)	21,169	\$ 23,869
<b>Fund Balances</b>				
Beginning of year			44,575	
End of year			\$ 65,744	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Tax Increment Housing 1-13**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Tax increments	\$ 145,000	\$ 145,000	\$ 193,783	\$ 48,783
Investment income	100	100	-	(100)
Total revenues	<u>145,100</u>	<u>145,100</u>	<u>193,783</u>	<u>48,683</u>
<b>Expenditures</b>				
Current				
Administration	500	500	3,580	3,080
Debt service				
TIF developer payments	100,000	100,000	145,032	45,032
Total expenditures	<u>100,500</u>	<u>100,500</u>	<u>148,612</u>	<u>48,112</u>
Excess of revenues over (under) expenditures	44,600	44,600	45,171	571
<b>Other Financing Uses</b>				
Transfers out	<u>(68,400)</u>	<u>(68,400)</u>	<u>(78,540)</u>	<u>(10,140)</u>
Net change in fund balances	<u>\$ (23,800)</u>	<u>\$ (23,800)</u>	(33,369)	<u>\$ (9,569)</u>
<b>Fund Balances</b>				
Beginning of year			<u>(137,021)</u>	
End of year			<u>\$ (170,390)</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Trash Cart Replacement Fund**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Special assessments	\$ -	\$ -	\$ 86	\$ 86
Investment income	500	500	-	(500)
Trash cart fees	80,000	80,000	40,578	(39,422)
Total revenues	<u>80,500</u>	<u>80,500</u>	<u>40,664</u>	<u>(39,836)</u>
<b>Expenditures</b>				
Current				
Community development	35,200	35,200	41,138	5,938
Excess of revenues over (under) expenditures	45,300	45,300	(474)	(45,774)
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	187,350	187,350
Transfers out	(69,610)	(69,610)	(123,209)	(53,599)
Total other financing sources (uses)	<u>(69,610)</u>	<u>(69,610)</u>	<u>64,141</u>	<u>133,751</u>
Net change in fund balances	<u>\$ (24,310)</u>	<u>\$ (24,310)</u>	63,667	<u>\$ 87,977</u>
<b>Fund Balances</b>				
Beginning of year			<u>(63,667)</u>	
End of year			<u>\$ -</u>	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Water Availability Charge North St. Paul District**  
**Year Ended December 31, 2019**

	2019			Variance with Final Budget - Over (Under)
	Original Budget	Final Budget	Actual Amounts	
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ 879	\$ 879
Utility billings	12,000	12,000	11,853	(147)
Total revenues	12,000	12,000	12,732	732
<b>Expenditures</b>				
Current				
Public works	1,600	1,600	1,473	(127)
Excess of revenues over (under) expenditures	\$ 10,400	\$ 10,400	11,259	\$ 859
<b>Fund Balances</b>				
Beginning of year			19,681	
End of year			\$ 30,940	

**City of Maplewood**  
**Schedule of Revenues, Expenditures, and Changes**  
**in Fund Balances - Budget and Actual -**  
**Capital Projects Fund - Water Availability Charge St. Paul District**  
**Year Ended December 31, 2019**

	2019			
	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Over (Under)
<b>Revenues</b>				
Charges for services				
Utility billings	\$ 395,000	\$ 395,000	\$ 397,077	\$ 2,077
Connection charges	33,000	33,000	54,150	21,150
Investment income	15,000	15,000	38,430	23,430
Total revenues	443,000	443,000	489,657	46,657
<b>Expenditures</b>				
Current				
Public works	101,480	101,480	130,495	29,015
Excess of revenues over expenditures	341,520	341,520	359,162	17,642
<b>Other Financing Uses</b>				
Transfers out	(381,190)	(513,941)	(513,938)	3
Net change in fund balances	\$ (39,670)	\$ (172,421)	(154,776)	\$ 17,645
<b>Fund Balances</b>				
Beginning of year			1,328,531	
End of year			\$ 1,173,755	



## **City of Maplewood Internal Service Funds**

An Internal Service Fund is defined as a fund to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost-reimbursement basis. The City of Maplewood had the following Internal Service Funds:

### **Information Technology Fund**

Accounts for the maintenance, repairs, and operation of the City's computer hardware and software. These operating expenses are used as a basis to charge departments for the use of the data processing system.

### **Employee Benefits Fund**

Accounts for employee fringe benefit expenses and provides a reserve to finance accumulated leave benefits and severance pay. These operating expenses are used as a basis to determine amounts to be charged to departments for leave, retirement, and insurance benefits. The charges are levied as a percentage of employees' gross pay.

### **Dental Insurance Fund**

Accounts for employee dental benefit expenses. These operating expenses are used as a basis to determine amounts to be charged to departments for insurance benefits. The charges are levied as a percentage of employees' gross pay.

### **Fleet Management Fund**

Accounts for the operating expenses of all City vehicles and major pieces of equipment (except for public safety vehicles). These operating expenses are used as a basis to establish rental rates that are charged to the departments using the vehicles.

### **Risk Management Fund**

Accounts for the general insurance and risk management expenses and provides a reserve to finance premiums, claims, and deductibles. These operating expenses are used as a basis to determine amounts to be charged to departments for general insurance and risk management. The charges are levied as a percentage of the departments' cost for annual insurance premiums.

**City of Maplewood**  
**Statement of Net Position - Internal Service Funds**  
**December 31, 2019**

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
<b>Assets</b>			
Current assets			
Cash and cash equivalents	\$ 179,142	\$ 1,457,477	\$ 101,576
Accrued interest receivable	511	4,159	289
Due from other governments	-	9,577	-
Inventory	-	-	-
Prepaid items	-	175,804	-
Total current assets	<u>179,653</u>	<u>1,647,017</u>	<u>101,865</u>
Noncurrent assets			
Capital assets			
Structures, vehicles, and equipment	882,311	-	-
Less accumulated depreciation	(753,840)	-	-
Net capital assets	<u>128,471</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 308,124</u>	<u>\$ 1,647,017</u>	<u>\$ 101,865</u>
<b>Liabilities</b>			
Current liabilities			
Accounts payable	\$ 23,749	\$ 2,475	\$ -
Due to other governments	59,138	7,206	-
Salaries payable	5,360	117,677	-
Employee benefits payable - current portion	-	94,483	-
Total current liabilities	<u>88,247</u>	<u>221,841</u>	<u>-</u>
Noncurrent liabilities			
Employee benefits payable - noncurrent portion	-	1,761,627	-
Total liabilities	<u>88,247</u>	<u>1,983,468</u>	<u>-</u>
<b>Net Position</b>			
Net investment in capital assets	128,471	-	-
Unrestricted	91,406	(336,451)	101,865
Total net position	<u>219,877</u>	<u>(336,451)</u>	<u>101,865</u>
Total liabilities and net position	<u>\$ 308,124</u>	<u>\$ 1,647,017</u>	<u>\$ 101,865</u>

702 Fleet Management	705 Risk Management	Total
\$ 596,914	\$ 759,902	\$ 3,095,011
1,703	2,168	8,830
39	-	9,616
106,143	-	106,143
-	56,938	232,742
<u>704,799</u>	<u>819,008</u>	<u>3,452,342</u>
6,396,275	-	7,278,586
(3,762,041)	-	(4,515,881)
<u>2,634,234</u>	<u>-</u>	<u>2,762,705</u>
<u>\$ 3,339,033</u>	<u>\$ 819,008</u>	<u>\$ 6,215,047</u>
\$ 420,243	\$ -	\$ 446,467
3,569	-	69,913
4,692	-	127,729
-	-	94,483
<u>428,504</u>	<u>-</u>	<u>738,592</u>
-	-	1,761,627
<u>428,504</u>	<u>-</u>	<u>2,500,219</u>
2,634,234	-	2,762,705
276,295	819,008	952,123
<u>2,910,529</u>	<u>819,008</u>	<u>3,714,828</u>
<u>\$ 3,339,033</u>	<u>\$ 819,008</u>	<u>\$ 6,215,047</u>

**City of Maplewood**  
**Statement of Revenues, Expenses, and Changes**  
**in Fund Net Position - Internal Service Funds**  
**Year Ended December 31, 2019**

	703 Information Technology	701 Employee Benefits	704 Dental Insurance
<b>Operating Revenues</b>			
Charges for services	\$ 900,000	\$ 7,647,372	\$ 122,243
Other sales and services	-	87	-
Total operating revenues	<u>900,000</u>	<u>7,647,459</u>	<u>122,243</u>
<b>Operating Expenses</b>			
Personnel services	408,743	7,957,985	125,439
Materials and supplies	53,159	-	-
Contractual services	442,207	39,869	-
Depreciation	50,674	-	-
Total operating expenses	<u>954,783</u>	<u>7,997,854</u>	<u>125,439</u>
Operating loss	(54,783)	(350,395)	(3,196)
<b>Nonoperating Revenues</b>			
Investment income	4,670	57,609	3,494
Intergovernmental	-	41,987	-
Gain (loss) on disposal of capital assets	298	-	-
Total nonoperating revenues	<u>4,968</u>	<u>99,596</u>	<u>3,494</u>
Change in net position	(49,815)	(250,799)	298
<b>Net Position</b>			
Beginning of year	<u>269,692</u>	<u>(85,652)</u>	<u>101,567</u>
End of year	<u>\$ 219,877</u>	<u>\$ (336,451)</u>	<u>\$ 101,865</u>

<u>702 Fleet Management</u>	<u>705 Risk Management</u>	<u>Total</u>
\$ 947,700	\$ 271,616	\$ 9,888,931
26,038	9,169	35,294
<u>973,738</u>	<u>280,785</u>	<u>9,924,225</u>
332,766	-	8,824,933
195,557	333,730	582,446
133,876	-	615,952
331,676	-	382,350
<u>993,875</u>	<u>333,730</u>	<u>10,405,681</u>
(20,137)	(52,945)	(481,456)
16,994	29,570	112,337
-	-	41,987
29,160	-	29,458
<u>46,154</u>	<u>29,570</u>	<u>183,782</u>
26,017	(23,375)	(297,674)
<u>2,884,512</u>	<u>842,383</u>	<u>4,012,502</u>
<u>\$ 2,910,529</u>	<u>\$ 819,008</u>	<u>\$ 3,714,828</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2019**

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
<b>Cash Flows - Operating Activities</b>		
Interfund services provided and used	\$ 900,581	\$ 7,637,803
Payments to suppliers for goods and services	(416,560)	(36,863)
Payments to employees for services	(407,436)	(7,917,756)
Other operating revenues	-	87
Net cash flows - operating activities	76,585	(316,729)
<b>Cash Flows - Noncapital Financing Activities</b>		
Intergovernmental receipts	-	41,987
<b>Cash Flows - Capital and Related Financing Activities</b>		
Acquisition of capital assets	-	-
Proceeds from sale of capital assets	298	-
Net cash flows - capital and related financing activities	298	-
<b>Cash Flows - Investing Activities</b>		
Investment income	4,353	56,771
Net change in cash and cash equivalents	81,236	(217,971)
<b>Cash and Cash Equivalents</b>		
Beginning of year	97,906	1,675,448
End of year	\$ 179,142	\$ 1,457,477

Internal Service Funds

704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ 122,243	\$ 947,661	\$ 271,616	\$ 9,879,904
-	(340,901)	(334,161)	(1,128,485)
(125,439)	(331,029)	-	(8,781,660)
-	26,038	9,169	35,294
<u>(3,196)</u>	<u>301,769</u>	<u>(53,376)</u>	<u>5,053</u>
-	-	-	41,987
-	(143,178)	-	(143,178)
-	29,160	-	29,458
-	(114,018)	-	(113,720)
<u>3,405</u>	<u>16,100</u>	<u>28,954</u>	<u>109,583</u>
209	203,851	(24,422)	42,903
<u>101,367</u>	<u>393,063</u>	<u>784,324</u>	<u>3,052,108</u>
<u>\$ 101,576</u>	<u>\$ 596,914</u>	<u>\$ 759,902</u>	<u>\$ 3,095,011</u>

**City of Maplewood**  
**Statement of Cash Flows - Internal Service Funds**  
**Year Ended December 31, 2019**

	Internal Service Funds	
	703 Information Technology	701 Employee Benefits
<b>Reconciliation of Operating Loss to Net Cash Flows - Operating Activities</b>		
Operating loss	\$ (54,783)	\$ (350,395)
Adjustments to reconcile operating loss to net cash flows - operating activities		
Depreciation	50,674	-
Accounts receivable	581	-
Due from other governments	-	(9,569)
Prepaid items	-	(44,452)
Inventory	-	-
Accounts payable	22,174	(2,505)
Salaries payable	1,307	(61,191)
Due to other governments	56,632	5,511
Employee benefits payable	-	145,872
Total adjustments	131,368	33,666
Net cash flows - operating activities	\$ 76,585	\$ (316,729)

Internal Service Funds

704 Dental Insurance	702 Fleet Management	705 Risk Management	Total
\$ (3,196)	\$ (20,137)	\$ (52,945)	\$ (481,456)
-	331,676	-	382,350
-	-	-	581
-	(39)	-	(9,608)
-	-	973	(43,479)
-	11,885	-	11,885
-	(23,257)	-	(3,588)
-	1,737	-	(58,147)
-	(96)	(1,404)	60,643
-	-	-	145,872
<u>-</u>	<u>321,906</u>	<u>(431)</u>	<u>486,509</u>
<u>\$ (3,196)</u>	<u>\$ 301,769</u>	<u>\$ (53,376)</u>	<u>\$ 5,053</u>

**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2019**

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	364 G.O. Refunding Bonds 2011A	365 G.O. Improvement Bonds 2012A	366 G.O. State Aid Street Refunding Bonds 2012B
<b>Assets</b>				
Cash and investments	\$ 22,416	\$ 480,536	\$ 235,606	\$ 123,121
Accrued interest receivable	63	1,371	673	351
Due from other governments	-	-	-	-
Property taxes receivable				
Delinquent	-	3,439	63	-
Due from Ramsey County	-	3,603	152	-
Special assessment receivable				
Delinquent	-	2,962	3,870	-
Deferred	-	2,053,714	274,046	-
Special deferred - county	-	32,899	-	-
Due from Ramsey County	-	2,202	8,643	-
	<u>\$ 22,479</u>	<u>\$ 2,580,726</u>	<u>\$ 523,053</u>	<u>\$ 123,472</u>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	-	413	430	-
Total liabilities	<u>-</u>	<u>413</u>	<u>430</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	<u>-</u>	<u>2,093,014</u>	<u>277,979</u>	<u>-</u>
<b>Fund Balances</b>				
Restricted	<u>22,479</u>	<u>487,299</u>	<u>244,644</u>	<u>123,472</u>
	<u>\$ 22,479</u>	<u>\$ 2,580,726</u>	<u>\$ 523,053</u>	<u>\$ 123,472</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 22,479</u>	<u>\$ 2,580,726</u>	<u>\$ 523,053</u>	<u>\$ 123,472</u>

Debt Service

367 G.O. Improvement Refunding Bonds 2013A	368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/C IP/TIF/Equip Certificate Bonds 2014A	370 G.O. Tax Abatement Refunding Bonds 2014B	354/371 G.O. Improvement Bonds 2006A and G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/E quip Bonds 2015B	373 G.O. Improve Refund Bonds 2015C
\$ 358,069	\$ 125,445	\$ 539,094	\$ 236,872	\$ 373,425	\$ 152,603	\$ 445,546
1,021	358	1,538	676	1,063	435	1,271
-	-	-	-	-	-	-
5,552	6,601	7,095	2,233	5,611	572	6,279
5,070	10,040	6,652	2,295	5,316	-	6,355
22	2,677	19	-	7,682	-	9,103
232,459	45,337	234,892	-	138,839	-	636,910
-	7,672	-	-	9,496	-	41,125
2,342	2,607	6,046	-	6,002	-	10,514
<u>\$ 604,535</u>	<u>\$ 200,737</u>	<u>\$ 795,336</u>	<u>\$ 242,076</u>	<u>\$ 547,434</u>	<u>\$ 153,610</u>	<u>\$ 1,157,103</u>
\$ 500	\$ 322	\$ -	\$ -	\$ -	\$ -	\$ -
38	453	230	-	395	60	733
538	775	230	-	395	60	733
<u>238,033</u>	<u>62,287</u>	<u>242,006</u>	<u>2,233</u>	<u>161,628</u>	<u>572</u>	<u>693,417</u>
<u>365,964</u>	<u>137,675</u>	<u>553,100</u>	<u>239,843</u>	<u>385,411</u>	<u>152,978</u>	<u>462,953</u>
<u>\$ 604,535</u>	<u>\$ 200,737</u>	<u>\$ 795,336</u>	<u>\$ 242,076</u>	<u>\$ 547,434</u>	<u>\$ 153,610</u>	<u>\$ 1,157,103</u>

**City of Maplewood  
Combining Balance Sheet -  
Debt Service Funds  
December 31, 2019**

	Debt Service			
	374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B	377 Lease Purchase - Pumper Truck - 2017	378 G.O. Improvement Bonds - 2017A
<b>Assets</b>				
Cash and investments	\$ 994,636	\$ 922,966	\$ 374,516	\$ 635,367
Accrued interest receivable	2,838	2,653	1,068	1,813
Due from other governments	-	9,919	-	-
Property taxes receivable				
Delinquent	3,437	5,763	-	2,044
Due from Ramsey County	3,557	4,923	-	3,171
Special assessment receivable				
Delinquent	-	6,922	-	1,491
Deferred	263,064	503,630	-	634,760
Special deferred - county	-	19,356	-	2,747
Due from Ramsey County	4,915	14,081	-	11,164
	<b>\$ 1,272,447</b>	<b>\$ 1,490,213</b>	<b>\$ 375,584</b>	<b>\$ 1,292,557</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	355	758	-	-
Total liabilities	355	758	-	-
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - taxes and assessments	266,501	535,671	-	642,502
<b>Fund Balances</b>				
Restricted	1,005,591	953,784	375,584	650,055
	<b>\$ 1,272,447</b>	<b>\$ 1,490,213</b>	<b>\$ 375,584</b>	<b>\$ 1,292,557</b>
Total liabilities, deferred inflows of resources, and fund balances				

Continued

Debt Service

379 G.O. Refunding Bonds - 2017B	380 G.O. Improvement Bonds 2018A	382 G.O. Improvement Bonds 2019A	Total
\$ 493,711	\$ 1,023,956	\$ 551,709	\$ 8,089,594
1,409	2,902	1,574	23,077
-	-	-	9,919
9,140	3,729	-	61,558
7,116	6,025	-	64,275
9,465	2,894	-	47,107
273,898	776,020	942,709	7,010,278
34,503	22,069	14,437	184,304
11,004	70,272	-	149,792
<u>\$ 840,246</u>	<u>\$ 1,907,867</u>	<u>\$ 1,510,429</u>	<u>\$ 15,639,904</u>
\$ -	\$ -	\$ -	\$ 822
1,230	-	-	5,095
<u>1,230</u>	<u>-</u>	<u>-</u>	<u>5,917</u>
<u>325,546</u>	<u>804,712</u>	<u>957,146</u>	<u>7,303,247</u>
<u>513,470</u>	<u>1,103,155</u>	<u>553,283</u>	<u>8,330,740</u>
<u>\$ 840,246</u>	<u>\$ 1,907,867</u>	<u>\$ 1,510,429</u>	<u>\$ 15,639,904</u>

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2019**

	Debt Service			
	336 G.O. Tax Increment Bonds 1999B	359 G.O. Improvement and Refunding Bonds 2008B	360 G.O. Improvement and Refunding Bonds 2009A	361 G.O. Refunding Bonds 2009B
<b>Revenues</b>				
Taxes				
Current	\$ -	\$ -	\$ -	\$ -
Delinquent	-	-	-	-
Special assessments				
Current collections	-	-	-	-
Delinquent collections	-	-	-	-
Prepayments on deferred	-	-	-	-
Penalties	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	681	416	196	-
Total revenues	<u>681</u>	<u>416</u>	<u>196</u>	<u>-</u>
<b>Expenditures</b>				
Current				
Contractual services	-	-	140	-
Debt service				
Principal retirement	51,288	30,000	1,415,000	-
Interest and other charges	99,162	578	29,105	-
Total expenditures	<u>150,450</u>	<u>30,578</u>	<u>1,444,245</u>	<u>-</u>
Excess of revenues over (under) expenditures	(149,769)	(30,162)	(1,444,049)	-
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Premium on debt issued	-	-	-	-
Transfers in	150,501	1	1,409,906	73,065
Transfers out	-	(12,873)	-	-
Total other financing sources (uses)	<u>150,501</u>	<u>(12,872)</u>	<u>1,409,906</u>	<u>73,065</u>
Net change in fund balances	732	(43,034)	(34,143)	73,065
<b>Fund Balances</b>				
Beginning of year	<u>21,747</u>	<u>43,034</u>	<u>34,143</u>	<u>(73,065)</u>
End of year	<u>\$ 22,479</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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	367 G.O. Improvement Refunding Bonds 2013A	368 G.O. Refunding Bonds 2013B	369 G.O. Improvement/C IP/TIF/Equip Certificate Bonds 2014A
\$ -	\$ 271,297	\$ 9,848	\$ -	\$ 389,219	\$ 745,992	\$ 513,607
-	380	92	-	556	2,165	531
-	257,626	75,487	-	91,697	106,534	37,654
-	2,187	4	-	180	1,792	3
-	20,430	12,423	-	-	-	19,387
-	1,230	51	-	-	1,089	30
-	-	110,000	310,575	-	-	-
2,326	9,828	8,802	4,418	7,413	5,317	11,576
<u>2,326</u>	<u>562,978</u>	<u>216,707</u>	<u>314,993</u>	<u>489,065</u>	<u>862,889</u>	<u>582,788</u>
32	1,034	1,105	271	345	1,139	707
325,000	500,000	605,000	280,000	430,000	935,000	435,000
5,281	227,863	55,238	31,075	117,738	53,425	221,688
<u>330,313</u>	<u>728,897</u>	<u>661,343</u>	<u>311,346</u>	<u>548,083</u>	<u>989,564</u>	<u>657,395</u>
(327,987)	(165,919)	(444,636)	3,647	(59,018)	(126,675)	(74,607)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
102,990	142,080	69,610	-	-	-	123,349
(98,046)	-	-	-	-	-	-
<u>4,944</u>	<u>142,080</u>	<u>69,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>123,349</u>
(323,043)	(23,839)	(375,026)	3,647	(59,018)	(126,675)	48,742
323,043	511,138	619,670	119,825	424,982	264,350	504,358
<u>\$ -</u>	<u>\$ 487,299</u>	<u>\$ 244,644</u>	<u>\$ 123,472</u>	<u>\$ 365,964</u>	<u>\$ 137,675</u>	<u>\$ 553,100</u>

Continued

**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2019**

	Debt Service			
	370 G.O. Tax Abatement Refunding Bonds 2014B	354/371 G.O. Improvement Bonds 2006A and G.O. Refunding Bonds 2015A	372 G.O. Improve/TIF/E quip Bonds 2015B	373 G.O. Improve Refund Bonds 2015C
<b>Revenues</b>				
Taxes				
Current	\$ 162,501	\$ 400,814	\$ -	\$ 486,277
Delinquent	465	910	(20)	589
Special assessments				
Current collections	-	80,525	-	137,595
Delinquent collections	-	2,082	-	78
Prepayments on deferred	-	5,866	-	38,354
Penalties	-	982	-	340
Intergovernmental	-	-	-	-
Investment income	9,514	10,628	5,665	9,465
Total revenues	<u>172,480</u>	<u>501,807</u>	<u>5,645</u>	<u>672,698</u>
<b>Expenditures</b>				
Current				
Contractual services	-	1,051	272	1,582
Debt service				
Principal retirement	240,000	360,000	90,000	850,000
Interest and other charges	9,800	86,850	25,600	128,525
Total expenditures	<u>249,800</u>	<u>447,901</u>	<u>115,872</u>	<u>980,107</u>
Excess of revenues over (under) expenditures	(77,320)	53,906	(110,227)	(307,409)
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	-	-	-	-
Premium on debt issued	-	-	-	-
Transfers in	-	-	68,400	127,244
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>68,400</u>	<u>127,244</u>
Net change in fund balances	(77,320)	53,906	(41,827)	(180,165)
<b>Fund Balances</b>				
Beginning of year	<u>317,163</u>	<u>331,505</u>	<u>194,805</u>	<u>643,118</u>
End of year	<u>\$ 239,843</u>	<u>\$ 385,411</u>	<u>\$ 152,978</u>	<u>\$ 462,953</u>

Continued

Debt Service

374 G.O. Improvement Bonds - 2016A	375 G.O. Improvement Refunding Bonds - 2016B	377 Lease Purchase - Pumper Truck - 2017	378 G.O. Improvement Bonds - 2017A	379 G.O. Refunding Bonds - 2017B
\$ 279,752	\$ 382,233	\$ -	\$ 239,249	\$ 538,302
155	599	-	19	1,505
58,113	187,257	-	76,387	75,844
1,837	250	-	2,908	5,839
6,908	81,032	-	25,853	20,011
492	438	-	157	2,779
-	312,300	-	-	-
6,257	5,593	2,368	8,116	4,363
<u>353,514</u>	<u>969,702</u>	<u>2,368</u>	<u>352,689</u>	<u>648,643</u>
946	1,687	-	976	1,741
295,000	970,000	83,916	265,000	370,000
69,338	147,600	9,967	111,975	61,750
<u>365,284</u>	<u>1,119,287</u>	<u>93,883</u>	<u>377,951</u>	<u>433,491</u>
(11,770)	(149,585)	(91,515)	(25,262)	215,152
-	-	-	-	-
-	-	-	-	-
-	205,196	93,882	-	201,161
-	-	-	-	(1,482,972)
<u>-</u>	<u>205,196</u>	<u>93,882</u>	<u>-</u>	<u>(1,281,811)</u>
(11,770)	55,611	2,367	(25,262)	(1,066,659)
<u>1,017,361</u>	<u>898,173</u>	<u>373,217</u>	<u>675,317</u>	<u>1,580,129</u>
<u>\$ 1,005,591</u>	<u>\$ 953,784</u>	<u>\$ 375,584</u>	<u>\$ 650,055</u>	<u>\$ 513,470</u>

Continued



**City of Maplewood**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Debt Service Funds**  
**Year Ended December 31, 2019**

	Debt Service		
	380 G.O. Improvement Bonds 2018A	382 G.O. Improvement Bonds 2019A	Total
<b>Revenues</b>			
Taxes			
Current	\$ 452,204	\$ -	\$ 4,871,295
Delinquent	-	-	7,946
Special assessments			
Current collections	131,593	-	1,316,312
Delinquent collections	-	-	17,160
Prepayments on deferred	122,812	532,832	885,908
Penalties	159	1,702	9,449
Intergovernmental	-	-	732,875
Investment income	15,734	18,749	147,425
Total revenues	<u>722,502</u>	<u>553,283</u>	<u>7,988,370</u>
<b>Expenditures</b>			
Current			
Contractual services	-	-	13,028
Debt service			
Principal retirement	-	-	8,530,204
Interest and other charges	264,290	101,130	1,857,978
Total expenditures	<u>264,290</u>	<u>101,130</u>	<u>10,401,210</u>
Excess of revenues over (under) expenditures	458,212	452,153	(2,412,840)
<b>Other Financing Sources (Uses)</b>			
Issuance of debt	-	4,475,000	4,475,000
Premium on debt issued	-	204,444	204,444
Transfers in	-	-	2,767,385
Transfers out	-	(4,578,314)	(6,172,205)
Total other financing sources (uses)	<u>-</u>	<u>101,130</u>	<u>1,274,624</u>
Net change in fund balances	458,212	553,283	(1,138,216)
<b>Fund Balances</b>			
Beginning of year	<u>644,943</u>	<u>-</u>	<u>9,468,956</u>
End of year	<u>\$ 1,103,155</u>	<u>\$ 553,283</u>	<u>\$ 8,330,740</u>

Continued





## 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			
	2010	2011	2012	2013
<b>Governmental activities</b>				
Net investment in capital assets	\$ 41,693,090	\$ 48,376,801	\$ 59,121,245	\$ 57,935,219
Restricted	22,828,025	24,747,537	24,401,299	21,122,360
Unrestricted	8,410,199	2,522,583	1,381,528	2,388,297
<b>Total governmental activities net position</b>	<b>\$ 72,931,314</b>	<b>\$ 75,646,921</b>	<b>\$ 84,904,072</b>	<b>\$ 81,445,876</b>
<b>Business-type activities</b>				
Net investment in capital assets	\$ 38,512,301	\$ 40,934,738	\$ 39,976,984	\$ 43,822,751
Unrestricted	699,043	425,332	1,592,345	3,326,459
<b>Total business-type activities net position</b>	<b>\$ 39,211,344</b>	<b>\$ 41,360,070</b>	<b>\$ 41,569,329</b>	<b>\$ 47,149,210</b>
<b>Primary government</b>				
Net investment in capital assets	\$ 80,205,391	\$ 83,696,539	\$ 93,758,229	\$ 96,767,970
Restricted	22,828,025	24,747,537	24,401,299	21,122,360
Unrestricted	9,109,242	8,562,915	8,313,873	10,704,756
<b>Total primary government net position</b>	<b>\$ 112,142,658</b>	<b>\$ 117,006,991</b>	<b>\$ 126,473,401</b>	<b>\$ 128,595,086</b>

**Table 1**

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 59,682,937	\$ 69,155,245	\$ 71,120,862	\$ 76,463,530	\$ 86,064,525	\$ 95,621,886
21,015,047	5,037,370	18,349,850	17,694,840	20,244,517	19,597,720
(1,356,678)	(530,832)	(10,274,362)	(9,151,812)	(4,576,065)	(4,195,898)
<u>\$ 79,341,306</u>	<u>\$ 73,661,783</u>	<u>\$ 79,196,350</u>	<u>\$ 85,006,558</u>	<u>\$ 101,732,977</u>	<u>\$ 111,023,708</u>
\$ 45,758,367	\$ 45,499,281	\$ 44,578,697	\$ 44,324,509	\$ 35,867,590	\$ 35,352,375
5,141,952	4,683,477	6,223,906	9,254,757	10,563,278	10,973,808
<u>\$ 50,900,319</u>	<u>\$ 50,182,758</u>	<u>\$ 50,802,603</u>	<u>\$ 53,579,266</u>	<u>\$ 46,430,868</u>	<u>\$ 46,326,183</u>
\$ 100,811,304	\$ 109,679,526	\$ 111,844,559	\$ 117,568,039	\$ 119,822,115	\$ 129,109,261
21,015,047	5,037,370	18,349,850	17,694,840	20,244,517	19,597,720
8,415,274	9,127,645	(195,456)	3,322,945	8,097,213	8,642,910
<u>\$ 130,241,625</u>	<u>\$ 123,844,541</u>	<u>\$ 129,998,953</u>	<u>\$ 138,585,824</u>	<u>\$ 148,163,845</u>	<u>\$ 157,349,891</u>

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

<b>Expenses</b>	Fiscal Year			
	2010	2011	2012	2013
<b>Governmental activities</b>				
General government	\$ 2,595,881	\$ 3,348,454	\$ 2,619,335	\$ 2,805,854
Public safety	9,593,952	9,792,541	9,971,417	10,294,181
Public works	7,807,448	7,720,329	5,837,544	26,348,211
Parks and recreation	-	1,378,457	1,436,386	1,195,210
Recreation programs	545,698	-	-	-
Community development	1,851,492	-	-	-
Citizen services	1,229,080	1,069,692	1,104,431	1,468,430
Environmental and economic development	-	1,066,702	1,566,092	1,161,999
Interest and fiscal charges	2,954,902	2,971,999	2,971,255	2,738,110
Total governmental activities expenses	<u>26,578,453</u>	<u>27,348,174</u>	<u>25,506,460</u>	<u>46,011,995</u>
<b>Business-type activities</b>				
Ambulance service	2,415,163	2,439,483	2,235,505	2,332,824
Community center	2,668,773	2,891,063	2,543,136	2,559,714
Environmental utility	1,514,207	1,621,375	1,885,520	1,726,072
Recycling program	509,716	599,504	556,491	518,474
Sewer	3,985,474	4,260,740	3,876,021	4,087,877
Street light utility	176,523	195,375	209,349	225,637
Total business-type activities expenses	<u>11,269,856</u>	<u>12,007,540</u>	<u>11,306,022</u>	<u>11,450,598</u>
 Total primary government expenses	 <u>\$ 37,848,309</u>	 <u>\$ 39,355,714</u>	 <u>\$ 36,812,482</u>	 <u>\$ 57,462,593</u>
 <b>Program revenues</b>				
<b>Governmental activities</b>				
Charges for services				
General government	\$ 219,487	\$ 93,150	\$ 178,770	\$ 247,580
Public safety	721,184	761,444	830,745	720,820
Public works	2,932,933	2,683,681	2,519,442	2,862,765
Parks and recreation	-	527,215	526,111	494,839
Recreation programs	425,221	-	-	-
Community development	1,275,668	-	-	-
Citizen services	498,892	517,949	593,771	602,814
Environmental and economic development	-	1,388,142	1,903,873	1,632,615
Operating grants and contributions	909,310	986,174	1,287,082	1,051,021
Capital grants and contributions	7,781,832	8,708,066	6,944,561	23,014,332
Total governmental activities program revenues	<u>14,764,527</u>	<u>15,665,821</u>	<u>14,784,355</u>	<u>30,626,786</u>
<b>Business-type activities</b>				
Charges for services				
Ambulance service	1,690,743	1,727,410	2,170,536	2,384,187
Community center	1,922,598	1,810,973	1,874,655	1,920,051
Environmental utility	1,736,452	1,899,393	2,103,052	2,328,676
Recycling program	400,875	414,197	439,860	559,177
Sewer	4,447,774	4,805,156	5,075,864	5,260,764
Street light utility	262,024	286,356	287,636	294,811
Operating grants and contributions	145,468	207,291	208,393	213,779
Capital grants and contributions	31,084	134,809	-	-
Total business-type activities program revenues	<u>10,637,018</u>	<u>11,285,585</u>	<u>12,159,996</u>	<u>12,961,445</u>

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

	Fiscal Year			
	2010	2011	2012	2013
<b>Net (expense) revenue</b>				
Governmental activities	#####	#####	#####	#####
Business-type activities	(632,838)	(721,955)	853,974	1,510,847
Total primary government net (expense) revenue	<u>(12,446,764)</u>	<u>(12,404,308)</u>	<u>(9,868,131)</u>	<u>(13,874,362)</u>
<b>General revenues and other changes in net position</b>				
Governmental activities				
General property taxes	15,906,578	16,249,875	17,004,421	17,241,967
Tax increment collections	562,940	572,160	656,910	623,512
Unrestricted grants and contributions	17,949	17,487	5,259	5,697
Investment earnings	(7,991)	62,931	86,446	34,675
Miscellaneous	48,897	39,065	18,767	18,893
Gain (loss) on disposal of capital assets	-	-	607,000	-
Transfers	(789,905)	(2,543,558)	1,600,453	(3,052,497)
Special Items	-	-	-	-
Total governmental activities	<u>15,738,468</u>	<u>14,397,960</u>	<u>19,979,256</u>	<u>14,872,247</u>
Business-type activities				
Property taxes	208,564	329,570	798,945	897,433
Unrestricted grants and contributions	-	-	-	-
Investment earnings	(977)	(2,447)	(1,066)	1,812
Miscellaneous	-	-	-	-
Transfers	789,905	2,543,558	(1,600,453)	3,052,497
Total business-type activities	<u>962,190</u>	<u>2,870,681</u>	<u>(802,574)</u>	<u>3,951,742</u>
Total primary government	<u>\$ 16,700,658</u>	<u>\$ 17,268,641</u>	<u>\$ 19,176,682</u>	<u>\$ 18,823,989</u>
<b>Change in net position</b>				
Governmental activities	\$ 3,924,542	\$ 2,715,607	\$ 9,257,151	\$ (512,962)
Business-type activities	<u>329,352</u>	<u>2,148,726</u>	<u>51,400</u>	<u>5,462,589</u>
Total primary government	<u>\$ 4,253,894</u>	<u>\$ 4,864,333</u>	<u>\$ 9,308,551</u>	<u>\$ 4,949,627</u>

Table 2

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$ 2,216,431	\$ 2,476,916	\$ 2,787,584	\$ 3,696,095	\$ 5,245,458	\$ 7,767,984
10,380,553	10,838,819	14,389,434	12,444,730	11,391,362	12,233,054
16,216,181	5,962,367	3,672,745	6,325,400	8,592,649	7,256,983
1,641,752	1,479,241	2,007,174	2,281,269	2,198,359	2,162,684
-	-	-	-	-	-
-	-	-	-	1,688,293	1,504,666
1,171,431	1,289,895	1,597,922	1,096,973	-	-
1,263,695	6,268,576	3,781,490	1,039,583	-	-
2,798,638	2,558,937	1,613,231	1,865,179	1,790,963	1,599,878
<u>35,688,681</u>	<u>30,874,751</u>	<u>29,849,580</u>	<u>28,749,229</u>	<u>30,907,084</u>	<u>32,525,249</u>
2,425,360	2,573,218	2,550,560	2,486,837	2,674,876	3,099,247
2,567,293	2,549,454	2,080,570	196,618	-	-
1,993,197	1,969,010	1,864,754	1,765,436	1,526,303	1,792,145
631,456	652,324	739,817	661,133	660,454	694,261
4,275,888	4,489,336	4,640,308	4,470,104	4,537,601	4,882,550
224,197	205,881	337,746	224,334	212,664	181,010
<u>12,117,391</u>	<u>12,439,223</u>	<u>12,213,755</u>	<u>9,804,462</u>	<u>9,611,898</u>	<u>10,649,213</u>
<u>\$47,806,072</u>	<u>\$43,313,974</u>	<u>\$42,063,335</u>	<u>\$38,553,691</u>	<u>\$40,518,982</u>	<u>\$43,174,462</u>
\$ 165,136	\$ 150,918	\$ 140,661	\$ 234,964	\$ 1,916,415	\$ 1,910,171
638,449	656,632	604,913	581,474	1,374,074	597,172
2,633,305	2,361,759	3,033,816	1,804,608	1,363,278	3,263,348
469,708	498,563	490,245	367,067	415,938	402,684
-	-	-	-	-	-
-	-	-	-	1,612,771	1,625,473
674,687	741,839	1,570,086	1,655,854	-	-
2,963,129	1,727,939	1,604,304	2,158,563	-	-
829,858	1,514,593	1,341,166	1,149,787	1,460,949	1,594,674
8,024,056	7,152,580	4,715,259	4,348,448	3,685,861	5,289,455
<u>16,398,328</u>	<u>14,804,823</u>	<u>13,500,450</u>	<u>12,300,765</u>	<u>11,829,286</u>	<u>14,682,977</u>
2,456,823	2,572,825	2,545,412	3,026,132	3,140,966	3,583,950
1,860,417	1,844,842	1,446,054	5,398	-	-
2,447,669	2,521,597	2,606,625	2,831,795	2,993,926	3,109,407
549,248	566,002	609,852	613,826	651,788	708,235
5,206,275	5,029,707	4,924,559	5,020,996	5,069,584	5,198,428
476,269	477,280	496,562	517,643	507,812	446,107
238,297	287,307	245,679	238,069	380,197	121,499
-	-	-	88,633	1,375,527	383,362
<u>13,234,998</u>	<u>13,299,560</u>	<u>12,874,743</u>	<u>12,342,492</u>	<u>14,119,800</u>	<u>13,550,988</u>

**Table 2**  
**Continued**

Fiscal Year					
2014	2015	2016	2017	2018	2019
#####	#####	#####	#####	#####	#####
1,117,607	860,337	660,988	2,538,030	4,507,902	2,901,775
(18,172,746)	(15,209,591)	(15,688,142)	(13,910,434)	(14,569,896)	(14,940,497)
17,165,842	17,986,130	18,756,112	19,717,481	20,545,229	21,887,327
964,327	876,656	1,455,687	1,598,300	1,783,732	1,798,193
536,167	632,576	692,501	737,219	977,656	990,930
81,451	110,747	98,467	211,797	415,772	983,360
5,078	-	-	-	-	-
-	-	-	-	27,099	-
(1,666,318)	1,182,518	880,930	542,301	2,790,983	3,281,019
-	-	-	-	-	(1,809,088)
17,086,547	20,788,627	21,883,697	22,807,098	26,540,471	27,131,741
958,516	824,147	799,409	788,751	288,755	10,897
-	-	-	-	-	-
8,668	22,836	40,378	37,862	109,674	263,662
-	-	-	-	-	-
1,666,318	(1,182,518)	(880,930)	(542,301)	(2,790,983)	(3,281,019)
2,633,502	(334,011)	(41,143)	284,312	(2,392,554)	(3,006,460)
<u>\$19,720,049</u>	<u>\$20,454,616</u>	<u>\$21,842,554</u>	<u>\$23,091,410</u>	<u>\$24,147,917</u>	<u>\$24,125,281</u>
\$ (2,203,806)	\$ 4,718,699	\$ 5,534,567	\$ 6,358,634	\$ 7,462,673	\$ 9,289,469
3,751,109	526,326	619,845	2,822,342	2,115,348	(104,685)
<u>\$ 1,547,303</u>	<u>\$ 5,245,025</u>	<u>\$ 6,154,412</u>	<u>\$ 9,180,976</u>	<u>\$ 9,578,021</u>	<u>\$ 9,184,784</u>

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

	Fiscal Year				
	2010	2011	2012	2013	2014
General Fund					
Reserved	\$ 84,756	\$ -	\$ -	\$ -	\$ -
Unreserved	7,233,099	-	-	-	-
Nonspendable	-	248	-	-	-
Assigned	-	435,950	983,590	344,985	101,720
Unassigned	-	7,509,129	7,447,826	7,682,259	8,262,602
Total general fund	<u>\$ 7,317,855</u>	<u>\$ 7,945,327</u>	<u>\$ 8,431,416</u>	<u>\$ 8,027,244</u>	<u>\$ 8,364,322</u>
All other governmental funds					
Reserved	\$ 15,084,365	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in					
Debt service fund					
Public improvement projects fund	(804,558)	-	-	-	-
Special revenue funds	181,883	-	-	-	-
Capital projects funds	3,031,226	-	-	-	-
Nonspendable	-	10	607,000	860,400	703,200
Restricted	-	10,308,689	12,390,120	15,203,036	16,518,571
Committed	-	222,211	189,108	173,901	155,212
Assigned	-	3,324,969	4,651,496	5,975,685	3,625,784
Unassigned	-	(1,386,433)	3,209,393	(6,448,228)	(8,918,312)
Total all other governmental funds	<u>\$ 17,492,916</u>	<u>\$ 12,469,446</u>	<u>\$ 21,047,117</u>	<u>\$ 15,764,794</u>	<u>\$ 12,084,455</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				
2015	2016	2017	2018	2019
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	1,187	-	8,884	15,173
84,230	102,808	-	-	-
<u>7,622,299</u>	<u>7,500,075</u>	<u>8,449,546</u>	<u>8,797,353</u>	<u>10,133,911</u>
<u>\$ 7,706,529</u>	<u>\$ 7,604,070</u>	<u>\$ 8,449,546</u>	<u>\$ 8,806,237</u>	<u>\$ 10,149,084</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
703,200	703,200	-	-	-
11,126,639	15,191,347	19,286,084	15,668,837	13,036,089
117,398	499,729	669,444	610,363	1,139,386
4,395,394	6,307,795	4,829,927	4,830,173	4,978,118
<u>(9,193,276)</u>	<u>(5,929,822)</u>	<u>(3,853,849)</u>	<u>(1,416,151)</u>	<u>(940,922)</u>
<u>\$ 7,149,355</u>	<u>\$ 16,772,249</u>	<u>\$ 20,931,606</u>	<u>\$ 19,693,222</u>	<u>\$ 18,212,671</u>

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

	Fiscal Year			
	2010	2011	2012	2013
Revenues				
General property taxes	\$15,692,694	\$16,695,875	\$17,046,634	\$17,270,276
Tax increment collections	562,940	572,160	656,910	323,512
Miscellaneous taxes	-	-	-	-
Special assessments	3,626,607	3,066,915	3,242,514	2,870,138
Licenses and permits	1,144,623	1,162,478	1,503,225	1,257,544
Intergovernmental	3,814,223	5,392,865	5,581,871	23,137,092
Charges for services	4,115,242	4,479,130	4,546,296	4,711,257
Fines and forfeits	230,737	276,427	281,439	298,427
Investment earnings	(9,918)	57,390	77,263	30,728
Miscellaneous	884,000	386,780	573,572	373,260
Total revenues	<u>30,061,148</u>	<u>32,090,020</u>	<u>33,509,724</u>	<u>50,272,234</u>
Expenditures				
Current				
General government	1,662,813	2,237,591	2,323,128	2,554,781
Public safety	8,931,977	9,400,032	9,579,622	9,915,491
Public works	3,662,899	3,149,545	2,983,788	3,130,872
Parks and recreation	-	1,108,069	1,176,513	1,156,241
Recreation programs	545,546	-	-	-
Citizen services	1,184,782	1,052,495	1,089,961	1,155,443
Environmental and economic development	-	1,067,328	1,573,404	1,194,907
Community development	1,573,617	-	-	-
Miscellaneous	108,908	100,981	80,696	84,294
Capital outlay	13,162,021	15,477,220	14,763,101	27,355,504
Debt service				
Principal	9,485,000	10,955,000	6,825,000	7,552,458
Interest	2,663,669	2,926,357	2,898,433	2,997,047
TIF developer payments	172,888	205,738	170,422	61,193
Other	151,172	104,680	167,509	184,923
Total expenditures	<u>43,305,292</u>	<u>47,785,036</u>	<u>43,631,577</u>	<u>57,343,154</u>
Revenues over (under) expenditures	<u>(13,244,144)</u>	<u>(15,695,016)</u>	<u>(10,121,853)</u>	<u>(7,070,920)</u>
Other financing sources (uses)				
Transfers in	5,173,190	2,764,422	4,798,961	3,470,350
Transfers out	(4,289,691)	(1,751,581)	(3,233,698)	(1,816,125)
Proceeds from bonds issued	11,790,000	10,000,000	8,285,000	5,775,000
Proceeds from refunding bonds	4,050,000	-	-	4,105,000
Premium (discount) on bonds issued	(35,654)	301,355	246,761	283,323
Proceeds from capital leases	-	-	-	-
Sale of capital assets	76,288	59,822	657,173	444,451
Total other financing sources (uses)	<u>16,764,133</u>	<u>11,374,018</u>	<u>10,754,197</u>	<u>12,261,999</u>
Net change in fund balance	<u>\$ 3,519,989</u>	<u>\$ (4,320,998)</u>	<u>\$ 632,344</u>	<u>\$ 5,191,079</u>
Debt service as a percentage of noncapital expenditures	40.3%	29.0%	33.1%	24.6%
Debt service as percentage of total expenditures	28.1%	29.0%	22.3%	18.4%

Table 4

Fiscal Year					
2014	2015	2016	2017	2018	2019
\$17,275,364	\$17,949,228	\$18,761,397	\$19,711,663	\$20,464,816	\$21,869,106
1,264,327	876,656	1,455,687	1,598,300	1,783,732	1,798,193
-	-	1,332,887	1,412,757	1,340,277	1,925,320
2,932,609	2,393,168	2,848,898	2,603,358	2,404,276	2,235,687
2,275,634	1,366,702	1,445,812	1,808,463	1,424,391	1,456,694
7,312,565	8,607,607	5,347,424	4,213,838	4,098,579	5,972,768
4,854,962	4,113,823	4,253,229	2,963,286	2,177,370	2,119,956
297,444	239,430	199,872	210,218	178,651	171,169
69,903	91,356	67,509	195,037	368,959	871,023
301,384	614,148	301,486	373,966	1,496,051	2,066,394
<u>36,584,192</u>	<u>36,252,118</u>	<u>36,014,201</u>	<u>35,090,886</u>	<u>35,737,102</u>	<u>40,486,310</u>
1,780,621	2,051,546	2,061,127	2,281,406	4,110,980	3,778,021
9,967,363	10,162,774	10,354,728	10,917,454	11,367,167	11,646,708
3,841,444	3,574,148	3,730,286	3,751,303	3,922,439	4,228,135
1,317,243	1,328,339	1,419,805	1,588,382	1,334,112	1,242,347
-	-	-	-	-	-
1,169,665	1,202,870	1,451,480	1,726,419	-	-
1,254,968	1,113,658	1,135,791	1,337,244	-	-
-	-	-	-	1,900,829	1,500,951
77,015	71,612	78,748	-	-	-
18,446,159	12,725,904	3,880,696	4,430,577	9,378,460	13,331,018
9,674,672	23,855,537	11,186,101	10,261,702	12,956,279	8,530,204
2,789,308	2,810,928	2,170,212	2,248,924	1,978,648	1,857,978
248,456	84,516	82,876	115,276	367,298	3,245,988
178,290	197,294	161,366	-	-	-
<u>50,745,204</u>	<u>59,179,126</u>	<u>37,713,216</u>	<u>38,658,687</u>	<u>47,316,212</u>	<u>49,361,350</u>
<u>(14,161,012)</u>	<u>(22,927,008)</u>	<u>(1,699,015)</u>	<u>(3,567,801)</u>	<u>(11,579,110)</u>	<u>(8,875,040)</u>
6,788,976	18,970,264	10,037,437	6,936,790	11,928,497	10,778,125
(5,351,412)	(16,757,403)	(9,043,044)	(6,394,489)	(9,137,514)	(7,497,106)
7,745,000	1,215,000	3,765,000	3,850,000	6,940,000	4,475,000
1,255,000	11,780,000	5,775,000	3,145,000	-	-
369,279	324,377	619,378	298,464	211,601	204,444
-	-	-	615,000	-	720,000
10,908	1,801,877	65,679	121,869	72,290	55,611
<u>10,817,751</u>	<u>17,334,115</u>	<u>11,219,450</u>	<u>8,572,634</u>	<u>10,014,874</u>	<u>8,736,074</u>
<u>\$ (3,343,261)</u>	<u>\$ (5,592,893)</u>	<u>\$ 9,520,435</u>	<u>\$ 5,004,833</u>	<u>\$ (1,564,236)</u>	<u>\$ (138,966)</u>
36.5%	86.0%	44.6%	37.0%	37.0%	28.4%
24.6%	45.1%	35.4%	32.4%	31.6%	21.0%

**City of Maplewood, Minnesota**  
**Tax Capacity Value and Estimated Market Value of Taxable Property**  
**Last Ten Fiscal Years**

**Table 5**

Fiscal Year Ended December 31,	Real Property	All Other	Total Tax Capacity	Less TIF & Fiscal Disparity Contribution	Adjusted Tax Capacity Value	Total Direct Tax Rate	Taxable Market Value	Tax Capacity as a Percent of TMV
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
2017	44,062,824	657,631	44,720,455	1,575,900	43,144,555	47.248	3,482,235,400	1.28
2018	46,815,241	691,918	47,507,159	1,549,433	45,957,726	45.911	3,707,872,500	1.28
2019	49,769,866	665,104	50,434,970	1,748,334	48,686,636	44.693	3,962,659,100	1.27

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
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
2017	36.597	10.651	47.248	33.582	18.894	23.476	10.385	55.850
2018	35.911	10.000	45.911	30.089	34.396	23.685	10.169	53.962
2019	35.123	9.570	44.693	29.039	31.687	26.081	10.059	52.879

Source: Ramsey County Department of Property Records and Revenue

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

**City of Maplewood, Minnesota  
Principal Property Taxpayers  
Current Year and Ten Years Ago**

**Table 7**

Taxpayer	2019			2009		
	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity	Net Tax Capacity	Rank	Percentage of Total City Net Tax Capacity
3M Company	\$ 3,713,867	1	7.36 %	\$ 4,681,461	2	9.80 %
Maplewood Mall Associates	1,612,028	2	3.20	1,713,472	3	3.59
Xcel Energy	1,313,788	3	2.60	5,971,230	1	12.49
Birch Run LLC	476,370	4	0.94	567,850	5	1.19
Maplewood 2007 LLC	302,546	5	0.60	284,318	9	0.59
Regent at Maplewood LLC	301,950	6	0.60			0.00
Costco Wholesale Corp	293,664	7	0.58	376,102	7	0.79
Vorandesoto LLC	265,016	8	0.53			0.00
TCA Real Estate LLC	250,016	9	0.50			0.00
EJA Trust Maplewood LLC	249,384	10	0.49			0.00
WB Exchange Point LLC	-		0.00	309,250	8	0.65
The May Dept Stores Co.	-		0.00	488,500	6	1.02
St. Paul Business Center Investor	-		0.00	266,250	10	0.56
Menard Inc and Corporate Acct	-		0.00	578,300	4	1.21
Wells Fargo Properties Inc.	-		0.00			0.00
Total	<u>\$ 8,778,629</u>		<u>17.40 %</u>	<u>\$ 15,236,733</u>		<u>31.89 %</u>
Total All Property	<u>\$ 50,434,970</u>			<u>\$ 47,789,000</u>		

Source: Official Statement for 2009 and 2019 bond issues.

**City of Maplewood, Minnesota  
Property Tax Levies and Collections  
Last Ten Fiscal Years**

**Table 8**

Fiscal Year Ended December 31,	Taxes Levied For The Fiscal Year*	Collected Within The Fiscal Year of the Levy		Collections and Cancellations in Subsequent Years	Total Collections to Date	
		Amount*	Percentage of Levy		Amount	Percentage of Levy
2010	\$ 16,670,046	\$ 15,783,633	94.68 %	\$ 886,413	\$ 16,670,046	100.00 %
2011	17,503,454	16,589,003	94.78	914,451	17,503,454	100.00
2012	17,853,523	17,607,859	98.62	235,569	17,843,428	99.94
2013	18,528,400	18,257,828	98.54	270,572	18,528,400	100.00
2014	18,528,400	18,412,262	99.37	116,138	18,528,400	100.00
2015	18,991,610	18,820,864	99.10	159,035	18,979,899	99.94
2016	19,751,270	19,626,614	99.37	112,932	19,739,546	99.94
2017	20,738,833	20,616,481	99.41	90,279	20,706,760	99.85
2018	21,465,600	21,275,676	99.12	128,938	21,404,614	99.72
2019	22,109,600	21,930,184	99.19	-	21,930,184	99.19

\*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	G.O. Improvement Bonds	G.O. Tax Increment Bonds	G.O. Tax Abatement Bonds	Utility/State Aid Revenue Bonds
2010	\$ 4,550,000	\$ 53,399,928	\$ 4,067,297	\$ 3,850,000	\$ 13,360,000
2011	3,940,000	55,606,209	2,082,297	3,465,000	13,445,000
2012	3,355,000	57,250,090	1,767,297	3,080,000	14,745,000
2013	8,240,000	56,288,795	1,244,839	2,695,000	14,275,000
2014	9,245,000	54,374,316	1,885,167	3,565,000	13,285,000
2015	8,430,000	50,433,908	1,439,631	1,255,000	10,250,000
2016	9,580,000	52,439,929	1,378,529	980,000	6,185,000
2017	10,081,609	49,973,018	1,315,691	715,000	5,381,843
2018	8,873,286	45,323,197	1,260,037	4,260,000	1,831,580
2019	8,577,248	42,333,063	1,207,320	4,110,000	1,351,317

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**

Governmental Activities					
Notes Payable	Capital Leases	Total Governmental Activities	Percentage of Tax Capacity	Total Primary Government	Per Capita
\$ 1,011,689	\$ -	\$ 80,238,914	166.92%	\$ 80,238,914	\$ 2,110.55
1,011,689	-	79,550,195	175.78%	79,550,195	2,073.02
1,011,689	-	81,209,076	195.91%	81,209,076	2,078.82
567,078	-	83,310,712	215.25%	83,310,712	2,138.91
467,842	-	82,822,325	212.17%	82,822,325	2,109.32
368,606	-	72,177,145	171.46%	72,177,145	1,816.14
-	-	70,563,458	166.37%	70,563,458	1,753.43
-	521,118	67,988,279	152.03%	67,988,279	1,696.15
-	439,065	61,987,165	130.48%	61,987,165	1,522.65
-	1,075,150	58,654,098	116.30%	58,654,098	1,405.29

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

**Table 10**

Fiscal Year	General Obligation Debt	Percentage of Estimated Market Value	Per Capita
2010	\$ 4,550,000	0.12%	119.68
2011	3,940,000	0.11%	102.67
2012	3,355,000	0.10%	85.88
2013	8,240,000	0.26%	211.55
2014	9,245,000	0.29%	235.45
2015	8,430,000	0.24%	212.12
2016	9,580,000	0.27%	238.05
2017	10,081,609	0.27%	251.51
2018	8,873,286	0.23%	217.96
2019	8,577,248	0.21%	205.50

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

**City of Maplewood, Minnesota**  
**Direct and Overlapping Governmental Activities Debt**  
**December 31, 2019**

**Table 11**

Governmental Unit	Gross Debt Outstanding	Estimated Percentage Applicable	Estimated City Share of Overlapping Debt
Debt repaid with property taxes			
Ramsey County	\$ 153,620,000	7.7777%	\$ 11,948,103
School Districts:			
Maplewood-No. St. Paul School District #622	121,150,000	41.0394%	49,719,233
Roseville School District #623	169,100,000	8.4015%	14,206,937
White Bear Lake School District #624	77,560,000	1.0238%	794,059
Other Debt			
Metropolitan Council	263,285,000	1.1406%	<u>3,003,029</u>
Subtotal - overlapping debt			79,671,361
City direct debt*	58,654,098	100.0000%	<u>58,654,098</u>
Total direct and overlapping debt			<u><u>\$ 138,325,459</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.

\* Includes amortized premiums

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

**Legal Debt Margin Calculation  
for Fiscal Year 2019**

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Estimated market value of taxable property	\$ 4,150,477,200
Debt limit (3% of market value)	124,514,316
Less amount of debt applicable to debt limit	(8,410,000)
Legal debt margin	\$ 116,104,316

	2010	2011	2012	2013
Debt limit	\$ 111,919,899	\$ 105,526,407	\$ 95,043,204	\$ 87,252,963
Total net debt applicable to limit	4,550,000	3,940,000	3,355,000	8,690,000
Legal debt margin	\$ 107,369,899	\$ 101,586,407	\$ 91,688,204	\$ 78,562,963
Total net debt applicable to the limit as a percentage of debt limit	4.24%	3.88%	3.66%	11.06%

**Table 12**

<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
\$ 88,022,253	\$ 97,272,366	\$ 98,905,329	\$ 110,644,980	\$ 117,193,629	\$ 124,514,316
<u>9,635,000</u>	<u>9,970,000</u>	<u>11,180,000</u>	<u>10,415,000</u>	<u>9,705,000</u>	<u>8,410,000</u>
<u>\$ 78,387,253</u>	<u>\$ 87,302,366</u>	<u>\$ 87,725,329</u>	<u>\$ 100,229,980</u>	<u>\$ 107,488,629</u>	<u>\$ 116,104,316</u>
12.29%	11.42%	12.74%	10.39%	9.03%	7.24%

**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	
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
2017	2,601,049	5,795,000	1,199,502	0.37	1,598,300	82,820	126,458	7.64
2018	2,404,273	5,815,000	668,346	0.37	1,785,014	104,227	129,299	7.64
2019	2,236,523	5,220,000	1,116,806	0.35	1,798,193	121,288	131,037	7.13

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

**Table 14**

Fiscal Year	Population	Median Household Income	Per Capita Personal Income	Unemployment Rate
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	40,243	63,400	31,500	3.80%
2017	40,084	63,941	31,815	3.10%
2018	40,710	64,580	32,133	2.90%
2019	41,738	66,800	33,400	3.40%

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

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



**City of Maplewood, Minnesota  
Principal Employers  
Current Year and Ten Years Ago**

**Table 15**

Employer	2019			2009		
	Employees	Rank	Percentage of Total City Employment (1)	Employees	Rank	Percentage of Total City Employment (1)
3M Corporation - Maplewood location	12,000	1	58.56 %	10,000	1	54.40% %
Independent School Dist. 622	1,589	2	7.75	1,500	3	8.16%
HealthEast Care/System/St. Johns Hospital	973	3	4.75	1,600	2	8.70%
Cub Foods (two locations)	420	4	2.05	185	9	1.01%
Ramsey County Care Center	240	5	1.17	250	6	1.36%
Costco	200	6	0.98			0.00%
City of Maplewood	181	7	0.88	535	4	2.91%
Home Depot	150	8	0.73			0.00%
Myth Live	150	9	0.73			0.00%
Best Buy	150	10	0.73			0.00%
Menards	-		0.00	160	10	0.87%
Volunteers of America - Maplewood Campus	-		0.00	275	5	1.50%
Macy's	-		0.00	250	7	1.36%
Sears Roebuck & Co	-		0.00	200	8	1.09%
<b>Total</b>	<b>16,053</b>		<b>78.33 %</b>	<b>14,955</b>		<b>81.36% %</b>

Sources: MN Employment and Economic Development, Metropolitan Council and Official Statement for 2019 and 2009 bond issues.

(1) Average Annual City Employment is 20,491 for 2019 and 18,381 for 2009.

**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,			
	2010	2011	2012	2013
General Government				
Administration	3.40	3.40	3.40	3.50
Finance	5.00	5.00	5.00	5.00
Information technology	3.00	5.50	6.50	6.70
Citizen services	17.30	6.90	7.00	7.00
Public Safety				
Fire	20.10	20.00	18.80	18.30
Police	59.90	59.00	57.20	56.70
Community development and parks	14.35	23.55	24.70	25.70
Parks and recreation	0.00	0.00	0.00	0.00
Public works	39.95	38.65	34.40	33.10
<b>Total</b>	<b>163.00</b>	<b>162.00</b>	<b>157.00</b>	<b>156.00</b>

Source: City Budget Office

**Table 16**

Full-Time Budgeted Employees as of December 31,					
2014	2015	2016	2017	2018	2019
3.50	4.10	4.60	6.60	12.00	12.00
4.50	4.42	4.00	4.00	8.00	7.00
5.70	3.00	3.00	3.00	3.00	3.00
7.00	7.00	7.00	8.00	0.00	0.00
18.55	18.00	20.00	21.00	21.00	30.00
57.70	55.33	57.40	58.00	60.00	60.00
24.70	22.65	20.75	21.75	15.75	10.45
0.00	0.00	0.00	0.00	0.00	5.30
33.10	36.25	36.25	36.25	36.25	36.25
<u>154.75</u>	<u>150.75</u>	<u>153.00</u>	<u>158.60</u>	<u>156.00</u>	<u>164.00</u>

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

Function/Program	Fiscal Year			
	2010	2011	2012	2013
<b>Police</b>				
Physical arrests	1,993	1,820	1,880	2,510
Parking violations	941	1,404	1,103	442
Traffic violations	6,395	6,866	8,202	5,292
Felony offenses	2,405	2,310	2,593	2,895
Gross misdemeanor offenses	1,702	1,459	1,982	1,762
Minor miscellaneous offenses	-	-	-	-
<b>Fire</b>				
Emergency responses	3,819	4,083	4,184	4,631
Fires extinguished	103	83	52	67
Inspections	450	365	400	625
<b>Building inspection</b>				
Residential permits	2,562	2,564	2,174	2,204
New residential permits	n/a	n/a	n/a	n/a
Commercial permits	530	525	639	672
New commercial permits	n/a	n/a	n/a	n/a
Other permits	n/a	n/a	n/a	n/a
Total permits	<u>3,092</u>	<u>3,089</u>	<u>2,813</u>	<u>2,876</u>
<b>Other public works</b>				
Street resurfacing/reconstruction (miles)	7.7	3.8	6.9	5.0
Potholes repaired (tons of material used)	633	734	645	590
<b>Parks and recreation</b>				
Number of games (field rentals)	206	214	235	219
Community center admissions	331,200	328,500	259,146	271,000
<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

N/A: Information not available.

Table 17

Fiscal Year					
2014	2015	2016	2017	2018	2019
2,642	1,076	919	630	904	822
603	1,393	887	682	868	568
5,396	2,395	1,920	1,207	1,196	1,512
2,462	675	577	666	n/a	n/a
1,814	210	427	417	n/a	n/a
-	2,821	5,065	4,520	n/a	n/a
4,858	5,077	5,351	5,940	6,032	6,183
69	96	98	91	101	101
669	777	650	666	430	500
2,353	2,212	2,352	2,448	n/a	n/a
n/a	n/a	n/a	n/a	9	7
764	663	632	776	n/a	n/a
n/a	n/a	n/a	n/a	3	2
n/a	n/a	n/a	n/a	3,234	3,091
3,117	2,875	2,984	3,224	3,246	3,100
2.2	0.8	3.1	3.4	4.0	5.6
560	603	1,460	1,875	1,402	2,422
208	214	211	644	669	651
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	n/a	n/a	n/a

**City of Maplewood, Minnesota**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

Function/Program	Fiscal Year			
	2010	2011	2012	2013
Police stations	1	1	1	1
Fire stations	5	5	5	5
Public works				
Streets (miles) - State	13.2	13.2	13.2	13.2
Streets (miles) - County	31.8	31.8	31.8	31.8
Streets (miles) - City	134.9	134.9	135.1	135.1
Streets (miles) - Total	179.9	179.9	180.1	180.1
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)	450	450	552	552
Playgrounds	37	37	36	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)	154.8	154.8	154.8	155.0
Storm sewers (miles) - (Met. Council Environmental Services)	n/a	n/a	n/a	n/a
Treatment capacity (thousands of gallons) (Met. Co. Env. Svcs.)	n/a	n/a	n/a	n/a

Sources: Various City departments.

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

**Table 18**

Fiscal Year					
2014	2015	2016	2017	2018	2019
1	1	1	1	1	1
3	3	3	3	3	3
13.2	13.2	13.2	13.2	13.2	13.2
31.8	31.8	31.8	31.8	31.8	31.8
135.0	135.0	135.0	135.0	135.0	135.0
180.0	179.9	179.9	179.9	179.9	179.9
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
552	552	552	552	552	552
37	38	38	38	38	38
32	32	32	28	28	28
8	8	8	8	8	8
1	1	1	1	1	1
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
155.0	155.0	155.0	155.0	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**

**Date of Incorporation** February 26, 1957  
**Date council-manager form of government adopted** June 18, 1968  
**Area of city** 19.13 square miles

	Fiscal Year			
	2010	2011	2012	2013
<b>Sewer system</b>				
Lift stations	9	9	9	9
Miles of sewer mains	154.8	154.8	154.8	155.0
<b>Fire protection</b>				
Number of stations	5	5	5	5
Number of paid-per-call employees	62	47	42	41
Number of full-time employees	17	17	18	18
<b>Police protection</b>				
Number of stations	1	1	1	1
Number of full-time police officers	53	53	50	52
Number of part-time police officers	-	-	-	-
Number of volunteers	53	48	47	46
<b>Recreation</b>				
Parks (developed - acres)	450	450	552	552
Number of parks and playgrounds	37	37	36	37
Open space (acres)	268	308	308	378
Number of open space sites	13	14	14	15
<b>Employees</b>				
Full time (including fire and police protection)	156	151	156	150
Part time and temporary (including fire protection)	236	224	209	207

Sources: Various City departments.

**Table 19**

Fiscal Year					
2014	2015	2016	2017	2018	2019
9	9	9	9	9	9
155.0	155.0	155.0	155.0	155.0	155.0
3	3	3	3	3	3
42	39	22	26	0	0
18	18	21	18	30	27
1	1	1	1	1	1
52	51	52	52	54	56
-	-	-	-	-	-
49	30	30	27	27	27
552	552	552	552	552	552
37	38	38	38	38	38
378	378	378	347	347	347
15	14	14	14	14	14
151	150	151	152	156	159
216	176	176	90	14	14